

Campaign for Popular Education (CAMPE)

Independent Auditor's Report and

Financial Statements

As at and for the year ended 30 June 2020

INDEPENDENT AUDITOR'S REPORT

To the members of General Body of Campaign for Popular Education (CAMPE)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Campaign for Popular Education (CAMPE) (the entity), which comprise the statement of financial position as at 30 June 2020, and the statement of profit or loss and other comprehensive income, statement of receipts and payments and statement of changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Place: Dhaka
Date: 22 October 2020


A. Qasem & Co.
Chartered Accountants

GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of Financial Position
As at 30 June 2020

	Notes	30 June 2020 Taka	30 June 2019 Taka
ASSETS			
Non-current assets			
Property, Plant and Equipment	4	27,087,566	27,007,117
		<u>27,087,566</u>	<u>27,007,117</u>
Current assets			
Investment in FDR	5	6,469,122	5,815,602
Advance, deposit & prepayment	6	90,621	75,718
Advance Income Tax	7	8,062,540	7,504,629
Grants and other receivables	8	25,982,749	25,569,762
Cash and cash equivalent	9	7,732,888	11,971,814
		<u>48,337,920</u>	<u>50,937,525</u>
TOTAL ASSETS		<u>75,425,486</u>	<u>77,944,642</u>
FUND & LIABILITIES			
Funds			
Capital fund		39,654,969	42,806,671
Staff welfare fund	11	4,048,084	4,038,920
Relief/ Disaster rehabilitation fund	12	1,060,840	1,060,840
		<u>44,763,893</u>	<u>47,906,431</u>
Liabilities			
Non-current liabilities			
Deferred income/Fixed asset fund	13	826,831	475,533
Grants received in advance	14	1,983,729	1,419,869
Provision & other payables	15	2,917,992	2,589,777
Current account with projects	16	18,219,135	19,001,135
		<u>23,947,687</u>	<u>23,486,314</u>
Current liabilities			
Advance Received against Office Rent		400,000	-
Loan from DBH	10	-	237,991
Income tax payable	17	6,313,906	6,313,906
		<u>6,713,906</u>	<u>6,551,897</u>
TOTAL FUND & LIABILITIES		<u>75,425,486</u>	<u>77,944,642</u>

The annexed notes form an integral part of these financial statements.



Manager (Finance & Admin)
Campaign for Popular Education



Executive Director
Campaign for Popular Education

Signed in terms of our separate report of even date annexed

Place: Dhaka
Date: 22 October 2020



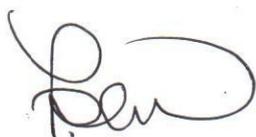
A. Qasem & Co.
Chartered Accountants



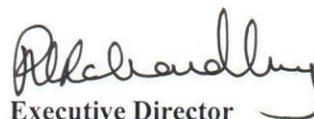
GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of Profit or Loss & Other Comprehensive Income
For the year ended 30 June 2020

	Note	01 July 2019 to	01 July 2018 to
		30 June 2020	30 June 2019
		Taka	Taka
INCOME			
Donor grants	18	39,606,032	53,952,768
Interest income	19	324,137	525,190
Training center income	20	390,679	3,995,995
House property income		980,000	1,237,134
Subscription, Contribution	21	5,180,141	22,130,456
Total income		46,480,989	81,841,543
EXPENDITURE			
Project expenses	22	39,433,037	55,960,472
Training center expenses	23	243,061	5,374,893
House property expenses	24	2,089,318	142,614
Welfare fund expenses	25	47,342	-
Office expenses	26	8,734,851	38,457,296
Audit Fee	27	115,000	-
Depreciation	28	543,036	2,335,793
Total expenditure		51,205,645	102,271,068
Net surplus of income/(expenditure) for the year/ period		(4,724,656)	(20,429,525)
		46,480,989	81,841,543

The annexed notes form an integral part of these financial statements.



Manager (Finance & Admin)
Campaign for Popular Education



Executive Director
Campaign for Popular Education

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Place: Dhaka
Date: 22 October 2020



A. Qasem & Co.
Chartered Accountants



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of Receipts and Payments
For the year ended 30 June 2020

Note	01 July 2019 to 30	01 July 2018 to 30
	June 2020	June 2019
	Taka	Taka
Receipts		
Opening balance		
Cash in hand	46,541	180,967
Cash at bank	11,925,273	17,311,423
	11,971,814	17,492,390
Project receipts		
Donor grants received	38,657,921	65,651,848
	38,657,921	65,651,848
Other receipts		
Interest income	78,552	135,453
FDR Encashment	1,000,000	-
Training center receipts	435,292	5,042,032
House property income	790,000	947,462
Subscription and Contribution	4,649,885	22,130,456
Advance realised	2,083,396	1,379,847
CAMPE welfare fund	9,164	21,198
Outstanding obligation	16,300,078	4,549,580
Interest Receivable Realised	13,241	3,578
Sale of disposed items	9,040	-
Current A/C with projects	14,412,000	26,401,822
	39,780,648	60,611,428
	90,410,383	143,755,666
Total receipts		
Payments		
Project payments	37,431,145	53,620,374
Other payments		
Training center expenses	160,350	4,396,266
House property expenses	1,984,489	1,217,202
DBH Loan Paid	237,992	-
Furniture & Fixture	609,985	32,960
Fund refund to donor	-	5,199,671
Expenses against Subscription and Contribution-GF	8,900,665	15,590,711
Advance against program expense	1,413,889	1,291,993
Investment in FDR	1,500,000	-
Provident fund	975,348	3,081,122
Relief/ Disaster rehabilitation fund	-	4,380
Outstanding Liabilities	13,887,976	4,734,976
Current A/C with projects	14,692,000	36,480,702
Other Expenses	190,572	895,662
Accounts payable paid - VAT & Tax	693,085	5,237,831
	82,677,495	131,783,852
Closing balance		
Cash in hand	27,489	46,541
Cash at bank	7,705,399	11,925,273
	7,732,888	11,971,814
	90,410,383	143,755,666

The annexed notes form an integral part of these financial statements.


Manager (Finance & Admin)
Campaign for Popular Education


Executive Director
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Place: Dhaka
Date: 22 October 2020


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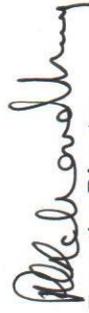


GONO SHAKKHORATA OBHILJAN
[Campaign for Popular Education (CAMPE)]
Statement of Changes in Net Assets
For the year ended 30 June 2020

	General fund		Training centre		CAMPE building fund		Reserve fund		Total capital fund	
	Taka		Taka		Taka		Taka		Taka	
Balance as at 01 July 2019	3,085,162		12,717,588		25,819,852		1,184,069		42,806,671	
Add: Previous years adjustment	1,569,954		3,000		-		-		1,572,954	
Net surplus/(deficit) for the year	(4,177,440)		348,342		(1,074,015)		178,458		(4,724,656)	
Balance as at 30 June 2020	477,676		13,068,930		24,745,837		1,362,527		39,654,969	
Balance as at 01 July 2018	16,733,738		13,932,264		24,718,769		792,424		56,177,195	
Add: Previous years adjustment	7,059,001		-		-		-		7,059,001	
Net surplus/(deficit) for the year	(20,707,578)		1,214,676		1,101,083		391,645		(20,429,526)	
Balance as at 30 June 2019	3,085,162		12,717,588		25,819,852		1,184,069		42,806,671	

The annexed notes form an integral part of these financial statements.


Manager (Finance & Admin)
 Campaign for Popular Education


Executive Director
 Campaign for Popular Education

Signed in terms of our separate report of even date annexed.

Place: Dhaka
 Date: 22 October 2020


A. Qasem & Co.
 Chartered Accountants



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Notes to the Financial Statements
for the year ended 30 June 2020

1.00 About the organization

1.01 Background

CAMPE, a non- government development organization was established in 1990. It obtained registration from the Registrar of Joint Stock Companies, Bangladesh on 26 August 1991 under Societies Registration Act, XXI of 1860 vide registration no. S-1420 (54)/91. It was also registered with the NGO Affairs Bureau on 28 July 1992, (renewed on 16 November 2017) vide Registration No. 639 under The Foreign Donations (Voluntary Activities) Regulations Ordinance 1978. It is a coalition of mainstream NGOs having education programme. As a coalition the organization works in collaboration with other Partner NGOs all over the country.

1.02 Nature of activities

CAMPE is a national coalition of NGOs that engage in policy advocacy for the education sector which is supported by capacity building and research. It encourages members and partner organizations to develop quality products and innovative literacy/education models.

It carries out advocacy to influence government and donor policies for creating an enabling environment for NGOs to ensure quality education to meet the challenges of 21st century. It is committed to establish networks with all concerned organizations having similar vision to achieve EFA goals nationally and globally and strengthen civil society efforts towards eradication of poverty.

CAMPE aims to popularize the trend-setting activities on quality education and integrate literacy and education programs with other development interventions. It contributes towards capacity development of local organizations in order to promote community engagement and amplify grassroots voice for increased accountability towards better access and quality with equity in mainstream education, lifelong learning, and promote school-to-work transition.

It conducts policy research/study on the state of education in Bangladesh and plays a catalytic role by providing with necessary evidence, authentic data and information. It documented inclusion and exclusion factors in education. It promotes innovations/best practices of partners and helps in tracking education programs, evaluate achievements of NGOs and make information available for the mass.

2.00 Basis of preparation of financial statement

2.01 Measurement of the elements of financial statements

Measurement is the process of determining the monetary amounts at which the elements of the financial statements are to be recognized and carried in the statement of financial position and statement of income and expenditure. The measurement basis adopted by GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)] is historical cost. Under the historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire them at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation, or in some circumstances (for example, income taxes), at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.



2.02 Functional and presentation currency

These financial statements are prepared in Bangladesh Taka (BDT), which is the CAMPE's functional currency. All financial information presented in Taka has been rounded off to the nearest integer.

2.03 Use of estimates and judgments

The preparation of financial statements in conformity with International Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses, and disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected as required by IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors.

In particular, significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements include depreciation, inventory valuation, accruals and provision.

2.04 Going concern

When preparing financial statements, management shall make an assessment of an entity's ability to continue as a going concern. CAMPE prepares its financial statements on a going concern basis as the entity has adequate resources to continue its operation for the foreseeable future and management does not intend to liquidate the entity or has no realistic alternative but to do so.

2.05 Accrual basis of accounting

CAMPE prepares its financial statements, except for cash flow information, using the accrual basis of accounting. When the accrual basis of accounting is used, an entity recognizes items as assets, liabilities, net assets, income and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the Framework.

2.06 Materiality and aggregation

CAMPE presents separately each material class of similar items and items of a dissimilar nature or function unless they are immaterial. Financial statements result from processing large numbers of transactions or other events that are aggregated into classes according to their nature or function.

2.07 Offsetting

CAMPE does not offset assets and liabilities or income and expenses, unless required or permitted by an IFRS.



2.08 Comparative information and rearrangement thereof

Comparative information has been disclosed in respect of the one-year period from 01 July 2018 to 30 June 2019 for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

Figures for the period ended on 30 June 2019 have been rearranged whenever considered necessary to ensure comparability with the current period.

2.09 Reporting period

This financial reporting of the CAMPE covers the period from 01 July 2019 to 30 June 2020.

2.10 Date of authorization for issue of the financial statements

On 22 October 2020 the management reviewed the financial statements and authorized them for issue.

3.00 Summary of significant accounting policies

3.01 Property, plant and equipment

Recognition

The cost of an item of property, plant and equipment shall be recognized as an asset if, and only if:

- It is probable that future economic benefits will flow to the entity; and
- The cost of the item can be measured reliably.

Measurement at recognition

An item of property, plant & equipment that qualifies for recognition as an asset shall be measured at its cost.

Elements of costs

The cost of an item of property, plant and equipment comprises:

- Purchase price, including all non-recoverable duties and taxes but net of discounts.
- Costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the management.

Subsequent costs

Repairs and maintenance expenditure is recognized as expenditure as incurred. Replacement parts are capitalized, provided the original cost of the items they replace is derecognized.

Depreciation

Depreciation is commenced when the asset is in the location and condition necessary for it to be capable of operating in the manner intended. Property, plant and equipment of CAMPE are depreciated using straight-line method whereby there is a constant charge each year, on the assumption that equal amounts of economic benefit are consumed in each year of the assets life. Each significant part of an item of Property, plant & equipment is depreciated separately, using their useful lives. The residual value and useful life of an asset are reviewed in each year end. Depreciation is expressed in terms of percentage of cost of the related assets.



The list of Property, plant & equipment and related depreciation rates are given below:

<u>Group of PPE</u>	<u>Depreciation rate (%)</u>
Equipment – Others	20%
Equipment – Computer	33.33%
Building	33.33%
Furniture and fixtures	25%
Vehicle	20%

Disposal of property, plant and equipment

An item of Property, plant and equipment is removed from the statement of financial position when it is disposed of or when no future economic benefits are expected from its use or disposal. The gain or loss on the disposal of an item of Property, plant and equipment is included in the statement of income and expenditure of the period in which the de-recognition occurs.

Impairment

The carrying amounts of assets are reviewed at each balance sheet date to determine whether there is any indication of impairment loss. If any such indication exists, recoverable amount is estimated in order to determine the extent of the impairment loss, if any. Impairment loss is recorded on judgmental basis, for which provision may differ in the future years based on the actual experience. An impairment loss is recognized whenever the carrying amount of the asset exceeds its recoverable amount. Impairment losses, if any, are recognized in the statement income and expenditure.

3.02 Donor grants

Income from donor grants is recognized when conditions on which they depend have been met. CAMPE donor grants are for the funding of the programme, and for these grants, income is recognized to equate to expenditure incurred on the programmes. For donor grants which involve funding for fixed assets, grant income is recognized as the amount equivalent to depreciation expenses charged on the fixed assets concerned.

All donor grants received are initially recorded at fair value as liabilities in the "Grants Received in Advance Account". Grants utilized to acquire Property, plant and equipment is transferred to deferred income.

Donor grants received in-kind, through the provision of gifts and/or services, are recorded at fair value. Income recognition of such grants follows that of cash-based donor grants and would thus depend on whether the grants are to be utilized for the purchase of fixed assets or expended as programme related expenditure.

Grants are recognized in Income and Expenditure Statement over the periods in which the organization recognizes as expenses the related cost for which the grants are intended to compensate.



3.03 Financial instruments

Financial instruments are recognized in the statement of financial position when the Organization has become a party to the contractual provisions of the instruments.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balance and deposits with licensed financial institutions that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Accounts receivables

Accounts receivable arise principally from CAMPE's income generating activities and programme support enterprises and are stated net of provision for doubtful debts. An estimate is made for doubtful debts based on a review of all outstanding amounts as at the balance sheet date. Bad debts are written off when identified.

Advances

Advances with no stated interest are measured at the original amount if the effect of discounting is immaterial.

Interest-bearing borrowings

Interest-bearing bank loans are recorded at the amount of proceeds received, net of transaction costs. Borrowing costs are charged to the statement of income and expenditure as an expense in the period in which they are incurred.

Payables

Payables are stated at cost which is the fair value of the consideration to be paid in the future for goods and services received.

3.04 Investment in FDR & interest income recognition

Interest earned on investment in Fixed Deposit Receipts (FDR) before maturity date is recognized as income on an accrual basis. When FDR reached in maturity date, Investment in FDRs debited and receivable interest is credited.

3.05 Provision, contingent liabilities and contingent assets

Provisions

Provisions are recognized when CAMPE has a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If a transfer of economic benefit is no longer probable the provision should be reversed. Where the effect of the time value of money is material, the amount of a provision is the present value of the expenditure required to settle the obligation.



Accruals

Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amount due to employees.

Contingent liabilities

A contingent liability arises where a past event may lead to an entity having a liability in the future but the financial impact of the event will only be confirmed by the outcome of some future event not wholly within the entity's control. A contingent liability should be disclosed in the financial statements unless the possible outflow of resources is thought to be remote.

Contingent asset

A contingent asset is a potential asset that arises from past events but whose existence can only be confirmed by the outcome of future events not wholly within an entity's control. A contingent asset should be disclosed in the financial statements only when the expected inflow of economic benefits is probable.

3.06 Events after the reporting period

In accordance with IAS 10: Events After the Reporting Period, amounts recognized in the financial statements are adjusted for events after the reporting period that provide additional evidence of conditions that existed at the end of the reporting period. No adjustment is given in the financial statements for events after the reporting period that are indicative of conditions that arose after the reporting period. Material non-adjusting events are disclosed in the financial statements.

3.07 Training centre

CAMPE runs a modest training center with accommodation facility for 32 persons at a time. Food, accommodation and training room package are offered at a reasonable cost in a secured premise. It is used by CAMPE for holding its residential trainings and meetings but also rented out to other organizations, institutions and in some rare cases to individuals.

3.08 Revenue recognition**Training centre income**

Revenue includes the service provided by the training centre receivable or received from the various parties. Such income from service includes hall room rent, providing training materials, food and accommodation facilities and 10% overhead cost charge for each service.

Interest on bank accounts

Revenue is recognized as the interest accrues unless collectability is in doubt.

Other income

All other income is recognized when the right to receive such income has been reasonably and reliably determined and all conditions precedent is satisfied.

3.09 Expenses

Programme related expenses arise from goods and services being distributed to beneficiaries in accordance with the project objectives and activities



3.10 General

1. Accounting policies and explanatory notes form an integral part of this financial statement.
2. The figures appearing in these financial statements have been rounded off to the nearest BDT.

3.11 IFRS 16 Leases

IFRS 16 eliminates the current operating/finance lease dual accounting model for leases. Instead, there is a single, on-balance sheet accounting model, similar to current finance lease accounting. Issued in January 2016, the new IFRS will replace the existing guidance in IAS 17 Leases. IFRS 16 is effective for annual reporting periods beginning on or after 1 January 2019. Early adoption is permitted if IFRS 15 Revenue from Contracts with Customers is also adopted.

The entity has assessed the potential impact on its financial statements resulting from the application of IFRS 16 on its financial statements. The entity has an agreement with third party regarding office rent. There is an option to cancel the agreement with three months' notice by both parties. As a result, there is no implication of IFRS 16 in the financial statements.

3.12 Events after the reporting period

Due to Covid-19 pandemic, the program/activities have been affected to implement during the time from March'20 to till date. However, Virtual meeting with the community, beneficiaries are partly going on and some small events are partly done and in process. Beneficiaries are given some financial assistances during this time. Some programs have been extended due to slow progress in consultation with the Development Partners. Funding is not hampering, and activities are going on since Covid-19 is a global issue. We have started to work on Covid-19 and trying for achieve new projects in this situation.



Amount in BDT	
Jul'19 to Jun'20	Jul'18 to Jun'19

4. **Property, Plant and Equipment**

Cost:

Opening balance	61,159,623	68,323,250
Add : Addition during the year	623,485	566,601
Less : Adjustment during the year	-	-
Less : Disposal/Transfer during the year	-	(7,730,228)
	61,783,108	61,159,623

Accumulated Depreciation:

Opening balance	34,152,506	39,529,019
Add : Depreciation charged during the year	543,036	2,335,793
Add : Adjustment during the year	-	-
Less : Adjustment during the year	-	-
Less : Disposal/Transfer during the year	-	(7,712,305)
	34,695,542	34,152,506
	27,087,566	27,007,117

A schedule of fixed assets is given in **Annexure-A**.

5. **Investment in FDR**

	<u>Bank Name</u>	<u>Account No.</u>		
CAMPE staff welfare fund	DBH	71020110630	3,180,095	2,940,477
	Peoples Leasing	22000000805	1,746,777	1,746,777
			4,926,872	4,687,254
SIDR/Disaster rehabilitation fund	DBH	001322800000976	1,042,250	1,128,348
			1,042,250	1,128,348
Building Fund	DBH	10252246728902	500,000	-
			500,000	-
			6,469,122	5,815,602

6. **Advance, deposit & prepayment**

General fund	(Note -6.1)	87,500	27,772
EPR Project	(Note -6.1)	3,121	47,946
		90,621	75,718

6.1 **General fund**

Advance against salary	87,500	27,772
	87,500	27,772

6.2 **EPR Project**

Advance to 3rd parties - PASS	3,538	23,222
Advance to 3rd parties - SEERA	(417)	24,724
	3,121	47,946



		Amount in BDT	
		Jul'19 to Jun'20	Jul'18 to Jun'19
7.	Advance Income Tax		
	Opening balance	7,504,629	5,966,716
	Add: Addition during the year	557,911	1,537,913
	Less: Adjusted During The Year	-	-
		8,062,540	7,504,629
8.	Grants and other receivables		
	Grants receivable (Note -8.1)	5,484,873	5,124,261
	General Fund:		
	Annual subscription receivable	830,000	561,000
	Interest receivable on FDR	14,078	32,150
	Receivable from Bilkish Choudhury	504,861	479,167
	Receivable from Uthpala Das	272,224	-
	Receivable from Morchalil	53,332	-
	Receivable from CPF	319,708	-
	Receivable from CSEF Projects	-	900,000
	Receivable from SDG4 Projects	-	620,000
	Receivable from ASA Projects	2,682,000	-
	Receivable from OXFAM Projects	1,241,000	-
	Receivable from Building Fund	1,450,000	-
	Receivable from SAMPREETI Projects	-	1,950,000
	Receivable from PACSMCA (WFP)	-	2,700,000
	Training Centre:		
	Training centre receivable	-	207,588
	Receivable from Ongikar Project	-	-
	Receivable from General Fund against loan	12,846,135	12,831,135
	Receivable from General Fund against Assets Sale	-	13,241
	CAMPE Building Fund:		
	Receivable against House Property Income	180,000	-
	Interest receivable on FDR	20,527	-
	Staff Welfare Fund:		
	Interest receivable on FDR	84,011	151,220
		25,982,749	25,569,762
8.1	Grants receivable		
	Opening balance	5,124,261	39,753,924
	Add : Addition during the year (Note-8.1.1)	5,484,873	5,124,261
		10,609,134	44,878,185
	Less: Donation received during the year against projects (Note-8.1.2)	(5,124,261)	(39,753,924)
		5,484,873	5,124,261
8.1.1	Addition during the year		
	PACSMCA (WFP) Project	-	2,588,836
	SAMPREETI Project	-	1,931,751
	SDG, Porticus and COVID-19 BRAC	2,138,645	603,674
	ASA Project	3,188,537	-
	SRDW Project	157,691	-
		5,484,873	5,124,261

8.1.2 Donation received during the year project

	Amount in BDT	
	Jul'19 to Jun'20	Jul'18 to Jun'19
PACSMCA (WFP) Project	2,588,836	-
Ongikar Project	-	39,108,945
SAMPREETI Project	1,931,751	-
SDG, Porticus and COVID-19 BRAC	603,674	332,004
Addressing Financing and privatization	-	312,975
	5,124,261	39,753,924

9. Cash and cash equivalents

Cash in hand	(Note-9.1)	27,489	46,541
Cash at bank	(Note-9.2)	7,705,399	11,925,273
		7,732,888	11,971,814

9.1 Cash in hand

General Fund	13,478	79
Training centre	4,187	14,965
Building Fund	198	643
SAMPREETI	-	3,599
EPR	701	5,046
CSEF Phase - III	6,190	9,223
PACSMCA (WFP)	57	12,986
SRDW	110	-
EGE	2,048	-
ASA	520	-
	27,489	46,541

9.2 Cash at bank

	Bank Name	Account No.		
	Janata Bank Ltd	004000145	4,040,851	8,296,962
	Janata Bank Ltd	001048716	508,244	342,472
	Janata Bank Ltd	004001341	-	3,924
General fund	Janata Bank Ltd	0100101935341	2,172	713
	Standard Chartered	01-1062905-02	-	12,080
	MTBL	0043-0210007972	15,000	-
	Standard Chartered	01-1062905-01	4,173	7,018
CAMPE Training Centre	BRAC Bank Ltd	1501100132099015	703,446	222,152
CAMPE Building Fund	BRAC Bank Ltd	1501102169840001	141,849	298,937
CAMPE Staff Welfare Fund	Prime Bank Ltd	12731010037271	457,234	442,021
Protyasha	Standard Chartered	02-1062905-01	50,545	50,545
SAMPREETI	MTBL	0043-0210007972	-	14,650
EPR	MTBL	0043-0320000832	120,505	912,766
CSEF-Phase - III	Standard Chartered	01-1062905-02	388,565	1,187,323
PACSMCA (WFP)	Standard Chartered	02-1062905-03	1,353	98,178
RACE	Standard Chartered	02-1062905-03	35,532	35,532
SRDW Project	Prime Bank Ltd	2162311012941	1,083,199	-
EGE Project	BRAC Bank	1501100568187004	111,168	-
ASA Project	Standard Chartered	02-1062905-02	41,563	-
			7,705,399	11,925,273



		Amount in BDT	
		Jul'19 to Jun'20	Jul'18 to Jun'19
10.	Loan from DBH		
	Opening balance	237,991	1,333,330
	Less: Paid during the period	237,991	1,095,339
		-	237,991
	Less: Current portion-transferred to short term	-	237,991
		-	-
11	Staff welfare fund		
	Opening Balance	4,038,920	4,017,722
	Add: Addition during the year	9,164	21,198
		4,048,084	4,038,920
	Less: Payment during the year	-	-
		4,048,084	4,038,920
12	Relief/ Disaster rehabilitation fund		
	Opening Balance	1,060,840	1,060,840
	Add: Addition during the year	-	-
		1,060,840	1,060,840
	Less : Previous Year Receivable	-	-
	Less : Paid during the year	-	-
	Add : Current Year Receivable	-	-
		1,060,840	1,060,840
	Add: Prior year adjustment	-	-
		1,060,840	1,060,840
13	Deferred income/Fixed asset fund		
	EPR	310,649	475,510
	CSEF - Phase III	23	23
	EGE	251,251	-
	SRDW	264,908	-
		826,831	475,533
14	Grants received in advance		
	Opening balance	1,419,869	11,486,510
	Add: Donation received during the year	40,338,795	66,707,627
	Add: Interest Income	-	-
	Add: Receivable for Donor Grants	5,484,873	-
		47,243,537	78,194,137
	Less: Transferred to grants receivable	(5,124,261)	(20,356,424)
	Transferred to statement of income & expenditure from Projects	(40,135,547)	(56,417,844)
		1,983,729	1,419,869

14.1 Grants received during the year

	Amount in BDT	
	Jul'19 to Jun'20	Jul'18 to Jun'19
Ongikar	-	19,783,327
PACSMCA (WFP)	12,771,401	8,385,730
CSEF - Phase III	3,722,649	8,171,876
SAMPREETI	1,931,750	3,718,525
EPR	6,491,777	4,094,641
RACE	-	15,000,000
Revising WinS National Standard to align local contexts and SDG Indicators (Wash)	1,101,000	2,141,670
Promotion of Literacy and TVET Programs in Bangladesh and to assist in developing the NFE Sub-Sector Programmes	506,637	532,500
MLE Project	674,110	-
ASPBAE	-	1,055,779
Empowering Girls Project	4,029,162	3,100,094
Porticus Project	3,440,461	-
Covid-19 Project	400,000	-
SHAKKHARATA Bulletin	-	723,485
SRDW Project	3,637,368	-
EGE Project	1,632,480	-
	40,338,795	66,707,627

14.2 Transferred to statement of income & expenditure

Protyasha	-	12,413
Ongikar	-	3,720
SAMPREETI	1,973,173	5,650,276
EPR	7,335,208	3,128,883
PACSMCA (WFP)	10,182,565	10,974,832
CSEF - Phase III	3,490,752	8,929,576
ASA Project	3,188,537	-
SRDW Project	3,795,059	-
EGE Project	1,519,264	-
RACE	-	21,220,395
Education Watch Report	284,127	-
ASPBAE	165,471	-
SDG4 Project	768,304	6,497,749
MLE Project	674,110	-
Empowering Girls Project (FCO)	4,029,162	-
COVID-19	400,000	-
Porticus Project	2,329,815	-
	40,135,547	56,417,844



15

Provision & other payables

Amount in BDT	
Jul'19 to Jun'20	Jul'18 to Jun'19

General Fund:

Outstanding Liabilities	-	333,235
Advance Subscription Received	-	9,500
Leave without Pay	-	408,595
Payable for Ongikar Project	-	753,892
Payable to TC against assets sale	-	13,241
Accounts Payable - Salary Tax	-	1,664
Provision-GF	315,045	401,274
Provision-MLE	105,900	-
Provision-Porticus	1,097,860	-
Provision-Covid 19 BRAC	400,000	-

Training Centre:

Accounts Payable - VAT	44,018	112,265
Training Centre Expenses	238,609	257,894

Protyasha:

Provision	50,545	50,545
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EPR:

Provision	2,000	-
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PACSMCA (WFP)

Provision	1,410	-
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CSEF - Phase III:

Provision	78,453	212,140
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ASA:

Provision	548,620	-
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RACE:

Provision	35,532	35,532
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2,917,992	2,589,777
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16

Current account with projects

Current account with GF	12,831,135	12,831,135
Current account with GF & UNESCO (SDG4) project	-	620,000
Current account with GF & Building Fund	1,465,000	-
Current account with SAMPREETI project	-	1,950,000
Current account with PACSMCA (WFP) project	-	2,700,000
Current account with ASA project	2,682,000	-
Current account with SRDW project	1,241,000	-
Current account with CSEF project	-	900,000
18,219,135	19,001,135	



		Amount in BDT	
		Jul'19 to Jun'20	Jul'18 to Jun'19
17	Income tax payable		
	Opening balance	6,313,906	6,313,906
	Add: Addition during the year	-	-
		<u>6,313,906</u>	<u>6,313,906</u>
18	Donor grants		
	Transferred from donor grants in advance	39,606,032	53,952,768
	Transferred from donor fund investment in fixed asset	-	-
		<u>39,606,032</u>	<u>53,952,768</u>
18.1	Transferred from donor grants in advance		
	Protyasha	-	8,279
	Ongikar	-	3,720
	PACSMCA (WFP) Project	10,182,565	10,974,566
	EPR Project	7,500,069	2,653,373
	SAMPREETI	1,973,173	5,650,276
	CSEF - Phase III	3,490,752	8,970,572
	RACE Project	-	19,194,233
	SDG4, Porticus, MLE and BRAC	8,485,518	6,497,749
	EGE Project	1,264,442	-
	SRDW Project	3,520,976	-
	ASA Project	3,188,537	-
		<u>39,606,032</u>	<u>53,952,768</u>
19	Interest income		
	General fund	54,889	113,513
	Training centre	4,439	2,545
	CAMPE building fund	26,263	6,563
	CAMPE staff welfare fund	225,800	398,169
	Protyasha	-	4,134
	SRDW Project	9,175	-
	EGE Project	3,571	-
	PACSMCA (WFP)	-	266
		<u>324,137</u>	<u>525,190</u>
20	Training centre income		
	Food	128,470	1,617,459
	Seat rent	129,300	1,065,826
	Training hall room rent	58,000	683,500
	Equipment rent	25,630	58,000
	Sound system	10,000	13,000
	Service charge	39,279	346,043
	Others	-	212,167
		<u>390,679</u>	<u>3,995,995</u>

		Amount in BDT	
		Jul'19 to Jun'20	Jul'18 to Jun'19
21	Subscription and Contribution		
	Annual subscription	435,000	399,500
	Partners contribution	320,470	361,915
	Staff time contribution	742,200	622,442
	CAMPE's Contribution to the Project	-	2,026,162
	Others (Note-21.1)	3,448,749	18,720,437
	Traning Centre Contribution	224,682	-
	Building Fund Contribution	9,040	-
		<u>5,180,141</u>	<u>22,130,456</u>
21.1	Others		
	Sales of monthly magazine and publications	30,500	-
	Miscellaneous receipts	2,385,572	4,196,276
	Income from Sale of Old Paper	-	-
	Partner & Project contributions	216,000	-
	Sale of disposed items -General fund	305	2,519,504
	Sale of disposed items -Training Centre	-	190,000
	Administrative cost	816,372	10,838,101
	Income from CAMPE service charge	-	52,300
	Local contributions	-	924,256
		<u>3,448,749</u>	<u>18,720,437</u>
22	Project expenses		
	Protyasha (Note-22.1)	-	12,413
	Ongikar (Note-22.2)	-	3,720
	CSEF - Phase III (Note-22.3)	3,490,752	8,929,576
	SAMPREETI (Note-22.4)	1,973,173	5,650,276
	PACSMCA (WFP) (Note-22.5)	10,182,565	10,974,832
	EPR Project (Note-22.6)	7,335,208	2,606,242
	RACE (Note-22.7)	-	21,220,395
	EGE (Note-22.8)	1,204,079	-
	SRDW (Note-22.9)	3,500,259	-
	ASA (Note-22.10)	3,188,537	-
	General Fund (Note-22.11)	8,558,464	6,563,018
		<u>39,433,037</u>	<u>55,960,472</u>
22.1	Protyasha		
	Bank charges	-	12,413
		<u>-</u>	<u>12,413</u>
		<u>-</u>	<u>12,413</u>
22.2	Ongikar		
	Bank charges	-	3,720
		<u>-</u>	<u>3,720</u>
		<u>-</u>	<u>3,720</u>

Amount in BDT	
Jul'19 to Jun'20	Jul'18 to Jun'19

22.3 CSEF - Phase III

Program Activity Cost:

Influence policy change particularly education financing, inclusion and equity, and quality and learning through Participation in education sector planning process	662,023	2,741,858
Evidence-based Research, analysis and tracking	74,544	812,557
Engagement and input to regional and global policy process	358,208	876,746
Improved project cycle management	41,584	125,280
Staff Cost	1,470,084	3,151,450
Office overheads & administration	881,189	1,219,005
Bank charges	3,120	2,680
	3,490,752	8,929,576

22.4 SAMPREETI Project

Program Activity Cost	1,972,653	5,193,096
Administrative and overhead cost	-	456,600
Bank charges	520	580
	1,973,173	5,650,276

22.5 PACSMCA (WFP)

Program Activity Cost	8,706,176	7,850,759
Administrative and overhead cost	1,476,389	3,120,396
Bank charges	-	3,677
	10,182,565	10,974,832

22.6 EPR Project

Program Activity Cost	6,915,731	2,338,943
Administrative and overhead cost	419,477	267,299
Bank charges	-	-
	7,335,208	2,606,242

22.7 Reaching All Children in Education (RACE)/Obhijatra

Program Activity Cost	-	10,331,116
Human resource cost	-	8,395,589
Operation and Administrative Cost	-	2,467,837
Bank Charge	-	25,853
	-	21,220,395

22.8 EGE Project

Program Activity Cost	293,977	-
Administrative and overhead cost	910,102	-
	1,204,079	-



		Amount in BDT	
		Jul'19 to Jun'20	Jul'18 to Jun'19
22.9	SRDW Project		
	Program Activity Cost	973,630	-
	Administrative and overhead cost	2,526,629	-
		3,500,259	-
22.10	ASA Project		
	Program Activity Cost	631,790	-
	Administrative and overhead cost	2,556,747	-
		3,188,537	-
22.11	General Fund		
	"SHAKKHARATA Bulletin" Save the Children (Note-22.11.1)	-	723,485
	Sub National Consultation (Note-22.11.2)	56,953	-
	Development of SDG 4 Strategic Framework and Action Plan for Bangladesh through Consultations (Note-22.11.3)	768,304	2,141,670
	Promotion of Literacy and TVET Programs in Bangladesh and to assist in developing the NFE Sub-Sector Programme (Note-22.11.4)	-	532,575
	Review Education Policies & Plans-MLE (Note-22.11.5)	674,110	-
	Empowering Girls Project (FCO) (Note-22.11.6)	4,029,162	-
	Education Watch Report (Note-22.11.7)	284,127	-
	Program Cost-MJF (Note-22.11.8)	15,993	-
	Cobid-19 BRAC (Note-22.11.9)	400,000	-
	Porticus Project (Note-22.11.10)	2,329,815	-
	Memorial Session (Note-22.11.11)	-	65,195
	Empowering Girls (Note-22.11.12)	-	3,100,093
		8,558,464	6,563,018
22.11.1	Publication and dissemination of monthly news letter "SHAKKHARATA Bulletin"		
	"SHAKKHARATA Bulletin" Save the Children	-	723,485
		-	723,485
22.11.2	Sub National Consultation		
	Sub National Consultation	56,953	-
		56,953	-
22.11.3	Development of SDG 4 Strategic Framework and Action Plan for Bangladesh through Consultations		
	Program activity cost	555,174	1,837,505
	Human resource cost	212,194	139,223
	Operation and Administrative Cost	936	164,942
		768,304	2,141,670



		Amount in BDT	
		Jul'19 to Jun'20	Jul'18 to Jun'19
22.11.4	Promotion of Literacy and TVET Programs in Bangladesh and to assist in developing the NFE Sub-Sector Programmes		
	Program activity cost	-	532,575
		-	532,575
22.11.5	Review Education Policies & Plans-MLE		
	Program activity cost	485,122	-
	Human resource cost	155,000	-
	Operation and Administrative Cost	33,988	-
		674,110	-
22.11.6	Empowering Girls Project (FCO)		
	Program activity cost	1,246,087	-
	Human resource cost	1,886,000	-
	Operation and Administrative Cost	893,885	-
	Bank Charge	3,190	-
		4,029,162	-
22.11.7	Education Watch Report		
	Education Watch Report	284,127	-
		284,127	-
22.11.8	Program Cost-MJF		
	Program activity cost	15,993	-
		15,993	-
22.11.9	COVID-19 BRAC		
	Program activity cost	400,000	-
		400,000	-
22.11.10	Porticus Project		
	Program activity cost	1,381,607	-
	Human resource cost	352,792	-
	Operation and Administrative Cost	595,416	-
		2,329,815	-
22.11.11	Memorial Session		
	Program activity cost	-	65,195
		-	65,195



		Amount in BDT	
		Jul'19 to Jun'20	Jul'18 to Jun'19
22.11.12	Empowering Girls Project		
	Program activity cost	-	1,580,003
	Human resource cost	-	1,300,376
	Operation and Administrative Cost	-	219,714
		<u>-</u>	<u>3,100,093</u>
23	Training centre expenses		
	Food cost	109,424	1,116,739
	Seat rent	-	55,795
	Training Cost	51,794	-
	Others	-	28,100
	Salaries, Wages and other benefits	30,000	898,168
	Travelling and transportation	-	13,895
	Office expenses	51,843	643,033
	Office Rent	-	2,398,900
	Utilities	-	215,957
	Assets disposed	-	177
	Bank charges	-	4,129
		<u>243,061</u>	<u>5,374,893</u>
24	House property expenses		
	Office Maintenance	44,520	-
	Interest on DBH loan	-	105,321
	Repair and maintenance	1,980,111	21,085
	Utilities	60,554	14,357
	Bank charges	4,133	1,851
		<u>2,089,318</u>	<u>142,614</u>
25	Welfare Fund expenses		
	Bank charges on FDR	45,226	-
	Bank charges	2,116	-
		<u>47,342</u>	<u>-</u>
26	Office expenses		
	Salaries and benefits	5,607,305	13,370,681
	Office Rent	1,095,185	996,964
	Utilities	127,973	342,830
	Office expenses - Maintenance	1,618,408	2,189,384
	CAMPE Contribution to Projects	249,838	21,497,519
	Treatment Support Cost	-	4,380
	Bank charges	36,141	55,538
		<u>8,734,850</u>	<u>38,457,296</u>

Amount in BDT	
Jul'19 to Jun'20	Jul'18 to Jun'19

27	Audit Fee		
	Audit Fee expenses	115,000	-
		115,000	-
28	Depreciation		
	General fund	255,952	2,219,343
	Training centre	28,397	28,323
	EPR	164,861	47,131
	EGE	63,934	-
	SRDW	29,892	-
	CSEF - Phase III	-	40,996
		543,036	2,335,793

- 29 The Project-wise statement of financial position, statement of profit or loss & other comprehensive income and statement of receipt & payment are given in Annexure-B, C and D respectively.



GONO SHAKHORATA OBHILAN
[Campaign for Popular Education (CAMPE)]
Schedule of Property, Plant and Equipment
As at 30 June 2020

Amount in BDT

Group of PPE	Cost				Depreciation			Closing balance as at 30 June 2020	Sales/Disposal / Transfer	Written Down Value as at 30 June 2020
	Opening balance as at 01 July 2019	Addition during the year	Adjustment	Sales/Disposal/Transfer	Closing balance as at 30 June 2020	Rates of Dep. (%)	Opening balance as at 01 July 2019			
A. General Fund										
Furniture & fixtures	2,223,893	-	-	-	2,223,893	25%	2,223,507	-	-	2,223,507
Office equipment (Computer)	6,426,169	-	-	-	6,426,169	33.33%	6,252,767	138,971	-	6,391,738
Office equipment (Others)	5,538,743	-	-	-	5,538,743	20%	5,316,989	116,981	-	5,433,970
Vehicle	11,254,327	-	-	-	11,254,327	20%	11,254,322	-	-	11,254,322
Sub-total	25,443,132	-	-	-	25,443,132		25,047,585	255,952	-	25,303,537
B. CAMPE Training Centre										
Furniture & fixtures	101,210	-	-	-	101,210	25%	49,564	16,260	-	65,824
Office equipment (Computer)	70,250	-	-	-	70,250	33.33%	70,249	-	-	70,249
Office equipment (Others)	793,386	13,500	-	-	806,886	20%	767,852	12,137	-	779,989
Sub-total	964,846	13,500	-	-	978,346		887,665	28,397	-	916,062
C. CAMPE Building Fund										
Land	26,058,855	-	-	-	26,058,855	0%	-	-	-	26,058,855
Building	7,500,000	-	-	-	7,500,000	33.33%	7,499,999	-	-	7,499,999
Sub-total	33,558,855	-	-	-	33,558,855		7,499,999	-	-	26,058,856
D. Civil Society Education Fund										
Furniture & fixtures	96,081	-	-	-	96,081	25%	96,067	-	-	96,067
Office equipment (Computer)	397,298	-	-	-	397,298	33.33%	397,292	-	-	397,292
Office equipment (Others)	176,770	-	-	-	176,770	20%	176,767	-	-	176,767
Sub-total	670,149	-	-	-	670,149		670,126	-	-	670,126
E. EPR										
Furniture and fixtures	71,233	-	-	-	71,233	25%	5,924	17,778	-	23,702
Furniture and fixtures-SPO	-	-	-	-	-	-	-	-	-	-
Computer and printers	80,910	-	-	-	80,910	33.33%	6,198	27,144	-	33,342
Computer and printers-PO	109,425	-	-	-	109,425	33.33%	7,704	36,477	-	44,181
Computer and printers-SPO	-	-	-	-	-	-	-	-	-	-
Office equipment	18,600	-	-	-	18,600	20%	1,551	6,203	-	7,754
Office equipment-PO	26,711	-	-	-	26,711	20%	1,778	5,334	-	7,112
Office equipment-SPO	215,762	-	-	-	215,762	20%	23,976	71,925	-	95,901
Vehicle-SPO	522,641	-	-	-	522,641	-	47,131	164,861	-	211,992
Sub-total	1,135,282	-	-	-	1,135,282		116,762	283,841	-	1,018,521
F. SRDNY										
Furniture & fixtures	-	-	-	-	-	25%	-	-	-	-
Office equipment (Computer)	-	230,400	-	-	230,400	33.33%	-	25,600	-	25,600
Office equipment (Others)	-	64,400	-	-	64,400	20%	-	4,292	-	60,108
Sub-total	-	294,800	-	-	294,800		-	29,892	-	264,908
G. EGE										
Furniture & fixtures	-	-	-	-	-	25%	-	-	-	-
Office equipment (Computer)	-	166,600	-	-	166,600	33.33%	-	41,650	-	124,950
Office equipment (Others)	-	148,585	-	-	148,585	20%	-	22,284	-	126,301
Sub-total	-	315,185	-	-	315,185		-	63,934	-	251,251
Total as at 30 June 2020	61,159,623	623,485	-	-	61,783,108	-	34,152,506	543,036	-	34,695,542
Total as at 30 June 2019	68,323,250	566,601	-	7,730,228	61,159,623	-	39,529,019	2,335,793	-	34,152,506



GONO SHAKKHORATA OBHILAN
[Campaign for Popular Education (CAMPE)]

Project wise Financial Position
As at 30 June 2020

	Amount in BDT											
	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW	ASA	EGE	Protyasha	EPR	WFP	CSEF - Phase III	RACE
ASSETS												
Non current assets												
Property, Plant and Equipment	139,595	62,284	26,058,856	-	264,908	-	251,251	-	310,649	-	23	-
Current assets												
Investment in FDR	1,042,250	-	500,000	4,926,872	-	-	-	-	-	-	-	-
Advance, deposit & prepayment	87,500	-	-	-	-	-	-	-	3,121	-	-	-
Advance Income Tax	6,422,174	1,242,189	291,638	106,539	-	-	-	-	-	-	-	-
Grants and other receivables	9,505,848	12,846,135	200,527	84,011	157,691	3,188,537	-	-	-	-	-	-
Cash and cash equivalent	7,732,888	707,633	142,047	457,234	1,083,309	42,083	113,216	50,545	121,206	1,410	394,755	35,532
Total assets	21,781,285	14,858,241	27,193,068	5,574,656	1,505,908	3,230,620	364,467	50,545	434,976	1,410	394,778	35,532
FUND & LIABILITIES												
Funds												
Capital fund	477,674	13,068,930	24,745,837	1,362,527	-	-	-	-	-	-	-	-
Staff welfare fund	-	-	-	4,048,084	-	-	-	-	-	-	-	-
Relief/ Disaster rehabilitation fund	1,060,840	-	-	-	-	-	-	-	-	-	-	-
Liabilities												
Non-current liabilities												
Deferred income/ Fixed asset fund	826,831	-	-	-	264,908	-	251,251	-	310,649	-	23	-
Grants received in advance	1,983,729	1,431,884	-	-	-	-	113,216	-	122,327	-	316,302	-
Provision & other payables	2,917,992	282,627	-	-	-	548,620	-	50,545	2,000	1,410	78,453	35,532
Current account with projects	18,219,135	-	1,465,000	-	1,241,000	2,682,000	-	-	-	-	-	-
Current liabilities												
Advance Received against Office Rent	400,000	-	400,000	-	-	-	-	-	-	-	-	-
Income tax payable	6,313,906	1,506,684	582,231	164,045	-	-	-	-	-	-	-	-
Loan from DBH	-	-	-	-	-	-	-	-	-	-	-	-
Total	21,781,285	14,858,241	27,193,068	5,574,656	1,505,908	3,230,620	364,467	50,545	434,976	1,410	394,778	35,532



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]

Project wise Financial Position
As at 30 June 2019

	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	Protyasha	SAMPRI/ETI	EPR	WFP	CSEF - Phase III	Amount in BDT RACE
ASSETS											
Non current assets											
Property, Plant and Equipment	27,007,117	395,547	77,181	26,058,856	-	-	-	475,510	-	23	-
Current assets											
Investment in FDR	5,815,602	1,128,348	-	-	4,687,254	-	-	-	-	-	-
Advance, deposit & prepayment	75,718	27,772	-	-	-	-	-	47,946	-	-	-
Advance Income Tax	7,504,629	5,888,283	1,228,169	281,638	106,539	-	-	-	-	-	-
Grants and other receivables	25,569,762	7,845,991	13,051,964	-	151,220	-	1,931,751	-	2,588,836	-	-
Cash and cash equivalent	11,971,814	8,663,248	237,117	299,580	442,021	50,545	18,249	917,812	111,164	1,196,546	35,532
Total assets	77,944,642	23,949,189	14,594,431	26,640,074	5,387,034	50,545	1,950,000	1,441,268	2,700,000	1,196,569	35,532
FUND & LIABILITIES											
Funds											
Capital fund	42,806,671	3,085,161	12,717,588	25,819,852	1,184,069	-	-	-	-	-	-
Staff welfare fund	4,038,920	-	-	4,038,920	-	-	-	-	-	-	-
Relief/ Disaster rehabilitation fund	1,060,840	1,060,840	-	-	-	-	-	-	-	-	-
Liabilities											
Non-current liabilities											
Deferred income/ Fixed asset fund	475,533	-	-	-	-	-	-	475,510	-	23	-
Grants received in advance	1,419,869	369,706	-	-	-	-	-	965,758	-	84,405	-
Provision & other payables	2,589,777	1,921,401	370,159	-	-	50,545	-	-	-	212,140	35,532
Current account with projects	19,001,135	13,451,135	-	-	-	-	1,950,000	-	2,700,000	900,000	-
Current liabilities											
Advance Received against Office Rent	-	-	-	-	-	-	-	-	-	-	-
Income tax payable	6,313,906	4,060,946	1,506,684	582,231	164,045	-	-	-	-	-	-
Loan from DBH	237,991	-	-	237,991	-	-	-	-	-	-	-
Total	77,944,642	23,949,189	14,594,431	26,640,074	5,387,034	50,545	1,950,000	1,441,268	2,700,000	1,196,569	35,532



GONO SHAKKHORATA OBHILAN
[Campaign for Popular Education (CAMPE)]
Project wise Statement of Profit or Loss & Other Comprehensive Income
For the year ended 30 June 2020

	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW	ASA	FGE	SAMPRETI	EPR	WFP	Amount in BDT CSEF - Phase III
INCOME												
Grants Income/Donor Grants	39,606,032	8,485,518	-	-	-	3,520,976	3,188,537	1,264,442	1,973,173	7,500,069	10,182,565	3,490,752
Interest income	324,137	54,889	4,439	26,263	225,800	9,175	-	3,571	-	-	-	-
Training centre income	390,679	-	390,679	-	-	-	-	-	-	-	-	-
House property income	980,000	-	-	980,000	-	-	-	-	-	-	-	-
Subscription and Contribution	5,180,141	4,946,419	224,682	9,040	-	-	-	-	-	-	-	-
Total	46,480,989	13,486,826	619,800	1,015,303	225,800	3,530,151	3,188,537	1,268,013	1,973,173	7,500,069	10,182,565	3,490,752
EXPENDITURE												
Project expenses	39,429,397	8,558,464	-	-	-	3,500,259	3,188,537	1,264,079	1,972,653	7,335,208	10,182,565	3,487,632
Training center expenses	243,061	-	243,061	-	-	-	-	-	-	-	-	-
Salaries and benefits	5,607,305	5,607,305	-	-	-	-	-	-	-	-	-	-
Travelling and transportation	-	-	-	-	-	-	-	-	-	-	-	-
Assets Disposed	-	-	-	-	-	-	-	-	-	-	-	-
Office Rent	1,095,185	1,095,185	-	-	-	-	-	-	-	-	-	-
Utilities	188,527	127,973	-	60,554	-	-	-	-	-	-	-	-
Office expenses	1,440,256	1,395,736	-	44,520	-	-	-	-	-	-	-	-
Audit fee	115,000	115,000	-	-	-	-	-	-	-	-	-	-
Bank charge	91,257	36,141	-	4,133	47,343	-	-	-	520	-	-	3,120
CAMPE Project Contribution	249,838	249,838	-	-	-	-	-	-	-	-	-	-
Interest on DBH loan	-	-	-	-	-	-	-	-	-	-	-	-
Repair and Maintenance	1,980,111	-	-	1,980,111	-	-	-	-	-	-	-	-
Treatment Support	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	222,672	222,672	-	-	-	-	-	-	-	-	-	-
Depreciation	543,036	255,952	28,397	-	-	29,892	-	63,934	-	164,861	-	-
Total	51,205,645	17,664,266	271,458	2,089,318	47,343	3,530,151	3,188,537	1,268,013	1,973,173	7,500,069	10,182,565	3,490,752
Excess of income over expenditure for the year	(4,724,656)	(4,177,440)	348,342	(1,074,015)	178,458	-	-	-	-	-	-	-
Total	46,480,989	13,486,826	619,800	1,015,303	225,800	3,530,151	3,188,537	1,268,013	1,973,173	7,500,069	10,182,565	3,490,752



GONO SHAKKHORATA OBHILJAN
[Campaign for Popular Education (CAMPE)]
Project wise Statement of Profit or Loss & Other Comprehensive Income
For the year ended 30 June 2019

	Amount in BDT											
	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Welfare Fund	Protyasha	Ongikar	SAM/PREETI	EPR	WFP	CSEF - Phase III	RACE
INCOME												
Grants Income/Donor Grants	53,952,768	6,497,749	-	-	-	8,279	3,720	5,650,276	2,653,373	10,974,566	8,970,572	19,194,233
Bank interest income	525,190	113,513	2,545	6,563	398,169	4,134	-	-	-	266	-	-
Training centre income	3,995,995	-	3,995,995	-	-	-	-	-	-	-	-	-
House property income	1,237,134	-	-	1,237,134	-	-	-	-	-	-	-	-
Subscription and Contribution	22,130,456	19,914,294	190,000	-	-	-	-	-	-	-	-	2,026,162
	81,841,543	26,525,556	4,188,540	1,243,697	398,169	12,413	3,720	5,650,276	2,653,373	10,974,832	8,970,572	21,220,395
EXPENDITURE												
Project expenses	55,911,549	6,563,018	-	-	-	-	-	5,649,696	2,606,242	10,971,155	8,926,896	21,194,542
Training center expenses	5,370,764	-	5,370,764	-	-	-	-	-	-	-	-	-
Salaries and benefits	13,370,681	13,370,681	-	-	-	-	-	-	-	-	-	-
Office Rent	996,964	996,964	-	-	-	-	-	-	-	-	-	-
Utilities	357,187	342,830	-	14,357	-	-	-	-	-	-	-	-
Office expenses	2,189,384	2,189,384	-	-	-	-	-	-	-	-	-	-
Bank charge	110,441	53,395	4,129	1,851	2,143	12,413	3,720	580	-	3,677	2,680	25,853
CAMPE Project Contribution	21,497,519	21,497,519	-	-	-	-	-	-	-	-	-	-
Interest on DBH loan	105,321	-	-	105,321	-	-	-	-	-	-	-	-
Repair and Maintenance	21,085	-	-	21,085	-	-	-	-	-	-	-	-
Treatment Support	4,380	-	-	-	4,380	-	-	-	-	-	-	-
Depreciation	2,335,793	2,219,343	28,323	-	-	-	-	-	47,131	-	40,996	-
	102,271,069	47,233,134	5,403,216	142,614	6,524	12,413	3,720	5,650,276	2,653,373	10,974,832	8,970,572	21,220,395
Excess of income over expenditure for the year	(20,429,526)	(20,707,578)	(1,214,676)	1,101,083	391,645	-	-	-	-	-	-	-
	81,841,543	26,525,556	4,188,540	1,243,697	398,169	12,413	3,720	5,650,276	2,653,373	10,974,832	8,970,572	21,220,395



GONO SHAKKHORATA OBHILJAN
[Campaign for Popular Education (CAMPE)]
Project wise Receipts and Payments
For the year ended 30 June 2020

	Amount in BDT												
	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW	ASA	EGE	Protyasha	SAMPREETI	EPR	WFP	CSEF - Phase III	RACE
RECEIPTS													
Opening cash & bank balance	11,971,815	8,663,248	237,117	299,581	442,021	-	-	50,545	18,249	917,812	111,164	1,196,546	35,532
Project Receipts													
Donor Grants Received	38,657,921	8,485,518	-	-	-	3,628,193	-	1,628,909	1,931,750	6,489,501	12,771,401	3,722,649	-
Other Receipts													
Interest income	78,551	40,811	4,439	10,114	8,165	9,175	-	3,571	-	2,276	-	-	-
FDR Encashment	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-
Subscription and Contribution	4,649,885	4,626,711	-	-	-	-	-	23,174	-	-	-	-	-
House property income	790,000	-	-	790,000	-	-	-	-	-	-	-	-	-
Sales of disposed items	9,040	-	-	9,040	-	-	-	-	-	-	-	-	-
Training center receipts	435,292	-	435,292	-	-	-	-	-	-	-	-	-	-
Advance realised	2,083,396	1,410,768	224,682	400,000	-	-	-	-	-	47,946	-	-	-
CAMPE Staff Welfare Fund	9,164	-	-	-	9,164	-	-	-	-	-	-	-	-
Outstanding Liabilities	16,300,078	16,300,078	-	-	-	-	-	-	-	-	-	-	-
Interest Receivable Realised	13,241	-	13,241	-	-	-	-	-	-	-	-	-	-
Current A/C with projects	14,412,000	7,274,000	-	2,165,000	-	2,291,000	2,682,000	-	-	-	-	-	-
Total receipts	90,410,383	47,801,134	914,771	3,673,735	459,350	5,928,368	2,682,000	1,632,480	1,973,173	7,457,535	12,882,565	4,919,195	35,532
PAYMENTS													
Project payments	37,431,145	7,108,831	-	-	-	3,500,259	2,639,917	1,204,079	1,972,653	7,333,208	10,184,566	3,487,632	-
Other payments													
Training center expenses	160,350	-	160,350	-	-	-	-	-	-	-	-	-	-
Furniture & Fixture	609,985	-	-	-	-	294,800	-	315,185	-	-	-	-	-
FDR Investment	1,500,000	1,000,000	-	500,000	-	-	-	-	-	-	-	-	-
Advances	1,413,889	1,410,768	-	-	-	-	-	-	-	3,121	-	-	-
Salaries and benefits	5,607,305	5,607,305	-	-	-	-	-	-	-	-	-	-	-
Office expenses	1,538,535	1,494,015	-	44,520	-	-	-	-	-	-	-	-	-
Provident fund	975,348	975,348	-	-	-	-	-	-	-	-	-	-	-
Office rent	1,095,185	1,095,185	-	-	-	-	-	-	-	-	-	-	-
Utilities	188,527	127,973	-	60,554	-	-	-	-	-	-	-	-	-
Outstanding Liabilities	13,887,976	13,887,976	-	-	-	-	-	-	520	-	(3,411)	3,120	-
Bank charge	42,620	36,141	-	4,133	2,117	-	-	-	-	-	-	-	-
Loan paid	237,991	-	-	237,991	-	-	-	-	-	-	-	-	-
Interest on DBH loan	4,378	-	-	4,378	-	-	-	-	-	-	-	-	-
Repair and Maintenance	1,980,111	-	-	1,980,111	-	-	-	-	-	-	-	-	-
Current A/C with projects	14,692,000	9,327,000	15,000	700,000	-	1,050,000	-	-	-	2,700,000	-	900,000	-
Other Expenses	190,572	190,572	-	-	-	-	-	-	-	-	-	-	-
Advance Income Tax Paid	428,492	428,492	-	-	-	-	-	-	-	-	-	-	-
Accounts payable Paid	133,687	-	-	-	-	-	-	-	-	-	-	133,687	-
Accounts payable Paid (VAT, Tax and Vendors)	559,398	527,610	31,788	-	-	-	-	-	-	-	-	-	-
Total payments	82,677,495	43,217,216	207,138	3,531,687	2,117	4,845,059	2,639,917	1,519,264	1,973,173	7,336,329	12,881,155	4,524,439	35,532
Closing cash and bank balance	7,732,888	4,583,918	707,633	142,048	457,234	1,083,309	42,083	50,545	-	121,206	1,410	394,756	-
	90,410,383	47,801,134	914,771	3,673,735	459,350	5,928,368	2,682,000	1,632,480	1,973,173	7,457,535	12,882,565	4,919,195	35,532



GONO SHAKKHORATA OBHILJAN
[Campaign for Popular Education (CAMPE)]
Project wise Receipts and Payments
For the year ended 30 June 2019

Amount in BDT

	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	Prottyasha	Ongikar	CSEF - Phase II	SAMPREETI	EPR	WFP	CSEF - Phase III	RACE
RECEIPTS													
Opening cash & bank balance	17,492,390	7,367,925	121,944	583,834	415,336	6,133,582	45,284	33,183	-	-	-	1,102,356	1,688,947
Project Receipts													
Donor Grants Received	65,651,848	6,497,749	-	-	-	-	19,783,327	-	3,718,525	4,094,641	8,385,730	8,171,876	15,000,000
Other Receipts													
Bank interest income	135,453	113,513	2,545	6,563	8,432	4,134	-	-	-	-	266	-	-
Subscription and Contribution	22,130,456	19,914,294	190,000	-	-	-	-	-	-	-	-	-	2,026,162
House property income	947,462	-	947,462	-	-	-	-	-	-	-	-	-	-
Training center receipts	5,042,032	-	5,042,032	-	-	-	-	-	-	-	-	-	-
Advance realised	1,379,847	1,259,847	100,000	-	-	20,000	-	-	-	-	-	-	-
CAMPE Staff Welfare Fund	21,198	-	-	-	21,198	-	-	-	-	-	-	-	-
Outstanding Liabilities	4,549,580	4,549,580	-	-	-	-	-	-	-	-	-	-	-
Interest Receivable Realised	3,578	-	-	-	3,578	-	-	-	-	-	-	-	-
Current A/C with projects	26,401,822	16,737,822	1,304,000	-	-	-	-	-	1,950,000	1,560,000	2,700,000	2,150,000	-
Total receipts	143,755,666	56,440,730	6,760,521	1,537,859	448,544	6,157,716	19,828,611	33,183	5,668,525	5,654,641	11,085,996	11,424,232	18,715,109
PAYMENTS													
Project payments	53,620,374	6,563,018	-	-	-	-	-	-	5,649,696	3,128,883	10,971,155	8,926,896	18,380,726
Other payments													
Training center expenses	4,396,266	-	4,396,266	-	-	-	-	-	-	-	-	-	-
Furniture & Fixture	32,960	-	32,960	-	-	-	-	-	-	-	-	-	-
Fund Refund to Donors	5,199,671	-	-	-	-	5,199,671	-	-	-	-	-	-	-
Advances	1,291,993	1,244,047	-	-	-	-	-	-	-	47,946	-	-	-
Salaries and benefits	12,567,233	12,567,233	-	-	-	-	-	-	-	-	-	-	-
Office expenses	1,545,485	1,545,485	-	-	-	-	-	-	-	-	-	-	-
Provident fund	3,081,122	3,081,122	-	-	-	-	-	-	-	-	-	-	-
Office rent	996,964	996,964	-	-	-	-	-	-	-	-	-	-	-
Utilities	357,187	342,830	-	14,357	-	-	-	-	-	-	-	-	-
Outstanding Liabilities	4,734,976	4,734,976	-	-	-	-	-	-	-	-	-	-	-
Bank charge	119,301	53,395	4,129	1,851	2,143	12,413	12,580	-	580	-	3,677	2,680	25,853
Loan paid	1,095,339	-	-	1,095,339	-	-	-	-	-	-	-	-	-
Interest on DBH loan	105,321	-	-	105,321	-	-	-	-	-	-	-	-	-
Repair and Maintenance	21,085	-	-	21,085	-	-	-	-	-	-	-	-	-
Current A/C with projects	36,480,702	15,026,703	935,135	-	-	-	17,708,864	-	-	1,560,000	-	1,250,000	-
Advance Income Tax paid	895,662	895,662	-	-	-	-	-	-	-	-	-	-	-
Treatment Support	4,380	-	-	-	4,380	-	-	-	-	-	-	-	-
Accounts payable	325	-	-	325	-	-	-	-	-	-	-	-	-
Accounts payable (VAT, Tax and Vend	5,237,506	726,047	1,154,914	-	-	895,087	2,107,167	33,183	-	-	-	48,110	272,998
Total payments	131,783,851	47,777,482	6,523,404	1,238,278	6,523	6,107,171	19,828,611	33,183	5,650,276	4,736,829	10,974,832	10,227,686	18,679,577
Closing cash and bank balance	11,971,815	8,663,248	237,117	299,581	442,021	50,545	-	-	18,249	917,812	111,164	1,196,546	35,532
	143,755,666	56,440,730	6,760,521	1,537,859	448,544	6,157,716	19,828,611	33,183	5,668,525	5,654,641	11,085,996	11,424,232	18,715,109

