

**GONO SHAKKHORATA OBHIJAN
(Campaign for Popular Education (CAMPE))
Independent Auditor's Report and**

Financial Statements

As at and for the year ended 30 June 2023

A. QASEM & Co.

Chartered Accountants

Since 1953

INDEPENDENT AUDITOR'S REPORT**To the members of General Body of GONO SHAKKHORATA OBHIJAN****Report on the Audit of the Financial Statements****Opinion**

We have audited the financial statements of GONO SHAKKHORATA OBHIJAN (Campaign for Popular Education (CAMPE)) (the entity), which comprise the statement of financial position as at 30 June 2023, 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 2023, and its financial performance and its receipts and payments 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.

A. Qasem & Co.
Chartered Accountants
RJSC Registration No.: 2-PC7202



Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 950

DVC: 2309040950AS525697

Dhaka, 4 September 2023

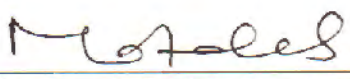
GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of financial position
As at 30 June 2023

	<u>Notes</u>	<u>Amount in BDT</u>	
		<u>30 June 2023</u>	<u>30 June 2022</u>
ASSETS			
Non-current assets			
Property, plant and equipment	4.0	27,087,020	26,603,204
		<u>27,087,020</u>	<u>26,603,204</u>
Current assets			
Investment in FDR	5.0	9,164,757	8,998,890
Advance, deposit & prepayment	6.0	351,719	11,000
Advance income tax	7.0	3,329,469	3,112,233
Grants receivables	8.0	6,167,738	10,088,000
Loans and other receivables	9.0	7,024,098	7,200,821
Cash and cash equivalent	10.0	8,948,759	6,801,636
		<u>34,986,540</u>	<u>36,212,580</u>
TOTAL ASSETS		<u>62,073,560</u>	<u>62,815,784</u>
FUND & LIABILITIES			
Funds			
Capital fund		41,857,420	43,982,549
Relief/ Disaster rehabilitation fund	11.0	1,027,625	1,158,756
		<u>42,885,045</u>	<u>45,141,305</u>
Liabilities			
Non-current liabilities			
Deferred income/ fixed asset fund	12.0	950,378	524,229
Grants received in advance	13.0	7,722,140	4,043,628
		<u>8,672,518</u>	<u>4,567,857</u>
Current liabilities			
Provision & other payables	14.0	2,317,224	6,374,873
Loans and other payables	15.0	6,650,000	5,790,500
Security deposit - office rent		400,000	400,000
Income tax payable	16.0	1,148,773	541,249
		<u>10,515,997</u>	<u>13,106,621</u>
TOTAL FUND & LIABILITIES		<u>62,073,560</u>	<u>62,815,784</u>

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

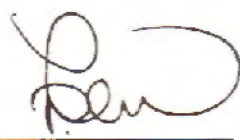
As per our report of same date.


A. Qasem & Co.
Chartered Accountants
RJSC Registration No.: 2-PC7202


Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 950

DVC: 2309040950AS525697

Dhaka, 4 September 2023


Prodip Kumar Sen
Manager (Finance & Admin)
Campaign for Popular Education


Rasheda K. Choudhury
Executive Director
Campaign for Popular Education




GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2023


	<u>Note</u>	<u>Amount in BDT</u>	
		<u>30 June 2023</u>	<u>30 June 2022</u>
INCOME			
Donor grants	17.0	58,974,307	50,521,029
Interest income	18.0	455,982	318,808
Training center income	19.0	337,335	285,011
House property income		-	2,000,000
Subscription and contribution	20.0	8,199,668	4,703,738
Total income		67,967,291	57,828,586
EXPENDITURE			
Project expenses	21.0	58,520,218	50,071,380
Training center expenses	22.0	207,262	684,039
House property expenses	23.0	319,647	91,134
Welfare fund expenses	24.0	4,300	4,299
Office expenses	25.0	9,532,192	7,016,606
Audit fees	26.0	100,000	126,500
Depreciation	27.0	500,239	512,959
Total expenditure		69,183,859	58,506,917
Loss before tax		1,216,567	678,332
Income tax expenses	16.0	607,524	335,861
Loss after tax		1,824,091	1,014,192

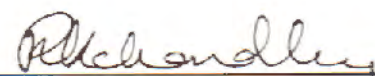
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As per our report of same date.

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Executive Director
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GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of receipts and payments
For the year ended 30 June 2023

	<u>Note</u>	<u>Amount in BDT</u>	
		<u>30 June 2023</u>	<u>30 June 2022</u>
Receipts			
Opening balance			
Cash in hand		86,271	33,374
Cash at bank		6,715,365	14,655,122
		6,801,636	14,688,496
Project receipts			
Donor grants received		66,781,219	40,108,321
		66,781,219	40,108,321
Other receipts			
Interest income		8,380	9,657
Training center receipts		343,407	808,938
House property income		-	2,000,000
Subscription and contribution		7,331,419	2,348,372
Sale of disposed items		-	60,900
Advance realised		-	103,971
Outstanding obligation		22,519,403	18,619,990
Interest receivable realised		-	200,000
Current A/C with projects		14,751,303	22,250,100
		44,953,912	46,401,928
Total receipts		118,536,767	101,198,745
Payments			
Project payments		54,764,968	43,798,434
Other payments			
Training center expenses		202,629	684,030
House property expenses		310,122	83,460
Furniture and fixtures		1,011,840	248,542
Office expenses		9,510,907	3,158,811
Advance against program expense		351,719	11,000
Investment in FDR		-	2,000,000
Advance income tax		5,294	303,622
Outstanding liabilities		25,636,797	21,291,116
Current A/C with projects		14,611,303	21,869,552
Other expenses		-	116,147
Accounts payable paid - VAT and tax and other		3,182,428	832,395
Total payments		109,588,008	94,397,109
Closing balance		8,948,759	6,801,636
Closing balance represented by:			
Cash in hand		19,222	86,271
Cash at bank		8,929,537	6,715,365
		8,948,759	6,801,636

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



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of changes in net assets
For the year ended 30 June 2023

	General fund	Training center	CAMPE building fund	Staff welfare fund	Amount in BDT Total capital fund
Balance as at 01 July 2022	7,911,356	1,620,693	28,654,698	5,795,802	43,982,549
Transfer from CPF & AS	(462,163)	-	-	-	(462,163)
Transfer from fixed asset fund	29,994	-	-	-	29,994
Transfer to Disaster Fund	131,132	-	-	-	131,132
Net surplus/ (deficit) for the year	(2,007,119)	122,734	(135,095)	195,387	(1,824,093)
Balance as at 30 June 2023	5,603,200	1,743,428	28,519,603	5,991,189	41,857,420
Balance as at 01 July 2021	11,279,576	1,506,627	26,675,222	1,564,366	41,025,790
Transfer from Staff welfare fund	-	-	-	4,048,084	4,048,084
Transfer from fixed asset fund	(30,168)	-	-	-	(30,168)
Transfer to Disaster Fund	(46,963)	-	-	-	(46,963)
Net surplus/ (deficit) for the year	(3,291,089)	114,067	1,979,476	183,353	(1,014,194)
Balance as at 30 June 2022	7,911,356	1,620,693	28,654,698	5,795,802	43,982,549

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

GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Notes to the Financial Statements
As at and for the year ended 30 June 2023

1.00 About the organization

1.01 Background

GONO SHAKKHORARA OBHIJAN [(Campaign for Popular Education (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 programmed. 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 IFRSs.

2.08 Comparative information

Comparative information has been disclosed in respect of the one-year period from 01 July 2021 to 30 June 2022 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.

2.09 Reporting period

This financial reporting of the CAMPE covers the period from 01 July 2022 to 30 June 2023.

2.10 Date of authorization for issue of the financial statements

The management reviewed the financial statements and authorized them for issue on 4 September 2023.

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 Facility

CAMPE runs a modest training center with accommodation facility for 04 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 trainings and meetings but also rented out to other organizations, institutions and in some rare cases to individuals.

3.08 Revenue recognition

Training Facility Income

Revenue includes the service provided by the training center receivable or received from the various parties. Such income from service includes hall room rent, providing training materials, food and accommodation facilities and 10% service charge for each service. During Covid situation, the facilities operated at low level in this year.

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

Accounting policies and explanatory notes form an integral part of these financial statements.

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.

		Amount in BDT	
		30-Jun-23	30-Jun-22
4.00 Property, plant and equipment			
Cost:			
Opening balance		59,391,620	62,051,508
Add : Addition during the year		1,011,840	335,108
Less : Sales/ Disposal/ Transfer during the year		(864,365)	(2,994,996)
Closing balance		59,539,095	59,391,620
Accumulated Depreciation:			
Opening balance		32,788,416	35,270,663
Add : Depreciation charged during the year		500,239	512,654
Less : Sales/ Disposal/ Transfer during the year		(836,580)	(2,994,901)
Closing balance		32,452,075	32,788,416
Written Down Value		27,087,020	26,603,204

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

5.00 Investment in FDR

	<u>Bank Name</u>	<u>Account No.</u>		
CAMPE staff welfare fund	Delta Brac Housing Finance Corporation (DBH) Ltd.	71020110630	3,653,916	3,517,960
CAMPE staff welfare fund	People's Leasing and Financial Services Limited	22000000805	1,746,777	1,746,777
			5,400,693	5,264,737
Relief/Disaster rehabilitation fund	Delta Brac Housing Finance Corporation (DBH) Ltd.	1710001110297	1,027,625	1,148,062
			1,027,625	1,148,062
CAMPE Building fund	IDLC Finance Limited	10252246728902	588,392	559,391
CAMPE Building fund	IPDC Finance Limited	1004251000002288	545,103	513,350
CAMPE Building fund	IPDC Finance Limited	1004251000002289	545,103	513,350
CAMPE Building fund	IPDC Finance Limited	1004251000002687	528,920	500,000
CAMPE Building fund	IPDC Finance Limited	1004251000002688	528,920	500,000
			2,736,439	2,586,091
			9,164,757	8,998,890

CAMPE staff welfare fund has an investment in People's Leasing and Financial Services Ltd (PLFSL). CAMPE Management is hardly trying to collect the amount from Bangladesh Bank. 01 cell headed by the Director from Bangladesh Bank has been formed to look after the liabilities & assets of Peoples Leasing. Management had a face to face meeting with the authority and they hope that all investors will be paid back the invested amount as the assets are bigger than the liabilities. Bangladesh Bank is being prepared a list for victims publicly. Management hope this matters will be settled shortly.

6.00 Advance, deposit & prepayment

General fund	6.01	161,000	9,000
EPR project	6.02	-	2,000
MALALA project	6.03	190,719	-
		351,719	11,000

		Amount in BDT	
		30-Jun-23	30-Jun-22
6.01 General fund			
Advance against Vendor		150,000	-
Advance against works		11,000	9,000
		<u>161,000</u>	<u>9,000</u>
6.02 EPR project			
Advance to 3rd parties - PASS		-	2,000
		<u>-</u>	<u>2,000</u>
6.03 MALALA project			
Advance against Partners		190,719	-
		<u>190,719</u>	<u>-</u>
7.00 Advance income tax			
Opening balance		3,112,233	2,808,611
Add: Addition during the year		217,236	303,622
Less: Adjusted during the year		-	-
		<u>3,329,469</u>	<u>3,112,233</u>
7.01 Year wise break up of advance income tax			
Accounting Year	Income year	Assessment year	
2022-2023	2022-2023	2023-2024	217,236 -
2021-2022	2021-2022	2022-2023	303,622 303,622
2020-2021	2020-2021	2021-2022	345,090 345,090
2019-2020	2019-2020	2020-2021	557,911 557,911
2018-2019	2018-2019	2019-2020	1,537,913 1,537,913
2015-2016	2015-2016	2016-2017	367,697 367,697
			<u>3,329,469</u> <u>3,112,233</u>
8.00 Grants receivables			
Opening balance			10,088,000 1,660,028
Add : Addition during the year		8.01	6,167,738 10,088,000
			<u>16,255,738</u> <u>11,748,028</u>
Less: Grants received during the year against projects		8.02	(10,088,000) (1,660,028)
			<u>6,167,738</u> <u>10,088,000</u>
8.01 Addition during the year			
Grants receivable EWS-2021			5,814,455 6,807,319
Grants receivable YAR			- 309,545
ASA project			- 2,824,069
UNICEF project			- 147,067
EGE Project			117,366 -
WFP Project			235,917 -
			<u>6,167,738</u> <u>10,088,000</u>

		Amount in BDT	
		30-Jun-23	30-Jun-22
8.02	Grant received during the year from project		
	Grants receivable YAR	309,545	-
	Grants receivable EWS-2021	8,807,319	-
	BANBEIS project	-	303,113
	UNICEF project	147,067	-
	ASA project	2,824,069	1,356,915
		<u>10,088,000</u>	<u>1,660,028</u>
9.00	Loans and other receivables		
	General fund:		
	Annual subscription receivable	889,414	1,074,994
	Interest receivable on FDR - Disaster Fund	10,797	10,694
	Loan to Bilkish Choudhury	-	72,361
	Loan to Uthpala Das	-	38,896
	Receivable from CPF	-	113,163
	Loan to ASA project	-	50,000
	Loan to WFP project	900,000	-
	Loan to EWS-2021 project	4,100,000	3,847,000
	Loan to YAR project	-	350,000
	Loan to UNICEF Project	-	164,500
	Receivable from outstanding liabilities	-	512,048
	Training Facility:		
	Loan to General Fund	1,000,001	69,000
	Loan to ASA project	-	800,000
	Receivable from Vendor	-	6,073
	CAMPE Building Fund:		
	Receivable for house rent	-	-
	Interest receivable on FDR	30,786	23,419
	Staff Welfare Fund:		
	Interest receivable on FDR	93,100	68,673
		<u>7,024,098</u>	<u>7,200,821</u>
10.00	Cash and cash equivalents		
	Cash in hand	10.01 19,222	86,271
	Cash at bank	10.02 8,929,537	6,715,365
		<u>8,948,759</u>	<u>6,801,636</u>
10.01	Cash in hand		
	General Fund	5,313	54,992
	Training Facility	80	5,432
	Building Fund	2,127	1,588
	GHAJ project	-	378
	EPR project	-	5,182
	MALALA project	3,652	-
	CLEAR project	6,079	-
	SRDW project	-	420
	EGE project	-	7,432
	EWS-UNICEF	-	10,847
	ASA project	1,971	-
		<u>19,222</u>	<u>86,271</u>



				Amount in BDT	
				30-Jun-23	30-Jun-22
10.02 Cash at bank					
	<u>Bank Name</u>	<u>Account No.</u>			
General fund	Janata Bank Ltd-GF	0100007255572/01	4,650	343,684	
General fund	Janata Bank Ltd-GF	0100007085286/87	4,585	-	
General fund	Janata Bank Ltd-UNESCO	0100007085286/87	-	2,147,643	
General fund	Janata Bank Ltd-EWS	0100104935341/53	18,013	86,276	
General fund	MTBL-YAR	00430210007972	99,429	71,771	
General fund	Standard Chartered	01-1062905-01	41,713	40,553	
General fund	Standard Chartered	02-1062905-01	20,229	-	
General fund	Standard Chartered	02-1062905-03	10,493	-	
General fund	Standard Chartered	01-1062905-03	41,219	15,000	
CAMPE Training Facility	BRAC Bank Ltd	150110013209901	22,927	11,235	
CAMPE Building Fund	BRAC Bank Ltd	150110216984000	19,576	406,582	
CAMPE staff welfare fund	Prime Bank Ltd	12731010037271	459,925	459,215	
GHAJ project	Standard Chartered	02-1062905-03	-	1,319,364	
EWS-UNICEF project	Standard Chartered	02-1062905-01	-	6,586	
EPR project	MTBL	0043-0320000832	-	99,679	
MALALA project	MTBL	0043-0320000832	447,214	-	
CSEF-Phase - III project	Standard Chartered	01-1062905-02	312,897	312,897	
CLEAR project	Standard Chartered	01-1062905-02	1,946,494	-	
WFP project	Janata Bank Ltd	0100017944791/13	664,083	262,935	
SRDW Project	Prime Bank Ltd	2162311012941	152,650	5,515	
EGE Project	BRAC Bank Ltd.	150110056818700	2,977	113,570	
ASA Project	Standard Chartered	02-1062905-02	4,660,464	1,006,859	
			<u>8,929,537</u>	<u>6,715,365</u>	
11.00 Relief/ Disaster rehabilitation fund					
Opening balance			1,158,756	1,111,793	
Add: Addition during the year (Interest income)			73,710	46,963	
Less: Transfer to Capital Fund			(204,841)	-	
			<u>1,027,625</u>	<u>1,158,756</u>	
12.00 Deferred income/ fixed asset fund					
EPR project			12,086	37,140	
CSEF - Phase III project			18	17	
ASA project			211,004	213,258	
EGE project			37,147	80,747	
SRDW project			-	85,552	
MALALA Fund			644,104	-	
GHAJ project			45,542	77,042	
General Fund			479	30,473	
			<u>950,378</u>	<u>524,229</u>	
13.00 Grants received in advance					
Opening balance			4,043,628	5,535,814	
Add: Donation received during the year	13.01		66,781,219	40,108,321	
Add: Receivable for donor grants			6,167,738	10,088,000	
			<u>76,992,584</u>	<u>55,732,135</u>	
Less: Transferred to Fixed Asset Fund			(941,840)	-	
Less: Transferred to grants receivable			(9,812,217)	(1,660,028)	
Less: Transferred to statement of income & expenditure	13.02		(58,516,388)	(50,028,479)	
			<u>7,722,140</u>	<u>4,043,628</u>	



		Amount in BDT	
		30-Jun-23	30-Jun-22
13.01 Grants received during the year			
WFP project	-	428,735	
EPR project	182,234	6,077,808	
GHAJ project	1,414,110	4,098,854	
EWS - UNICEF	2,415,000	572,168	
ASA project	23,654,149	8,585,436	
MALALA Fund	7,704,618	-	
CLEAR Project	5,680,067	-	
SRDW project	4,168,853	2,563,569	
EGE project	3,159,393	1,677,571	
SDG4_UNESCO	1,574,072	3,100,000	
SCB COVID-19 project	5,924,272	12,006,742	
EWS - EU 2022	10,291,591	-	
SDG4.7,YAR & Spotlight ASPBAE	403,416	884,635	
GHAJ project	209,444	-	
ALT Project DAM	-	113,003	
	66,781,219	40,108,321	
13.02 Transferred to statement of income & expenditure			
EPR project	287,095	6,666,840	
WFP project	498,853	165,800	
CSEF - Phase III project	1	3,407	
ASA project	15,993,205	9,912,589	
SRDW project	4,022,139	3,178,158	
EGE project	3,397,761	2,062,140	
GHAJ project	2,658,852	3,597,727	
EWS - UNICEF	2,267,933	594,966	
MALALA Fund	6,295,633	-	
CLEAR Project	3,727,494	-	
EWS - EU 2021-2022	9,562,655	8,572,434	
SDG4.7,YAR & Spotlight ASPBAE	424,182	1,154,845	
SDG4_UNESCO	3,246,411	1,427,861	
SCB COVID-19 project	5,924,272	12,006,742	
ALT project DAM	-	113,003	
GHAJ-GF project	209,903	-	
Education Budget-UNICEF	-	572,168	
	58,516,388	50,028,479	
14.00 Provision & other liabilities			
General fund:			
Payable for Massive-SDG4-UNESCO	155,445	31,796	
Provision-Audit fee-GF	100,000	126,500	
Outstanding Liabilities-Salary	70,824	-	
Provision-MLE	-	105,900	
Provision-EWS-EU 2021-2022	1,870,612	3,052,749	
EPR project:			
Provision	-	2,000	
ASA project:			
Provision	-	2,980,928	
GHAJ project:			
Provision	-	75,000	
EGE Project:			
Provision	120,343	-	
	2,317,224	6,374,873	

		Amount in BDT	
		30-Jun-23	30-Jun-22
15.00	Loans and other payables		
	Loan from Executive Director	650,000	510,000
	Loan from projects/fund	6,000,000	5,280,500
		<u>6,650,000</u>	<u>5,790,500</u>
15.1	Loan from projects		
	Training Facility:		
	Loan from General Fund	1,000,000	69,000
	EWS'21 Project:		
	Loan from General Fund	4,100,000	3,847,000
	ASPBAE Project:		
	Loan from General Fund	-	350,000
	Education Watch Project:		
	Loan from General Fund	-	164,500
	ASA Project:		
	Loan from General Fund	-	50,000
	Loan from Training Center	-	800,000
	WFP Project:		
	Loan from General Fund	900,000	-
		<u>6,000,000</u>	<u>5,280,500</u>

16.00 Income tax payable

Opening balance	541,249	205,388
Add: Provision made during the year	607,524	335,861
Addition during the year	607,524	307,640
Under provision of previous year	-	28,221
Less: Adjustment for previous years	-	-
	<u>1,148,772</u>	<u>541,249</u>

As per Income Tax Act 2023, NGO will be treated as Company. As per Finance Act 2023, Company is subject to tax @27.5% and provision for tax has been provided for in the financial statements accordingly.

<u>Accounting year</u>	<u>Income year</u>	<u>Assessment year</u>		
2022-2023	2022-2023	2023-2024	607,524	-
2021-2022	2021-2022	2022-2023	335,861	335,861
2020-2021	2020-2021	2021-2022	154,326	154,326
2019-2020	2019-2020	2020-2021	-	-
2018-2019	2018-2019	2019-2020	-	-
2015-2016	2015-2016	2016-2017	51,062	51,062
			<u>1,148,772</u>	<u>541,249</u>

17.00 Donor grants

Transferred from donor grants in advance	17.01	58,974,307	50,521,029
		<u>58,974,307</u>	<u>50,521,029</u>

		Amount in BDT	
		30-Jun-23	30-Jun-22
17.01	Transferred from donor grants in advance		
	WFP project	498,853	165,800
	MALALA Fund	6,418,929	-
	CLEAR project	3,727,494	-
	EPR project	307,989	6,792,400
	CSEF - Phase III	1	3,407
	GHAJ project	2,690,352	3,629,227
	EWS - UNICEF	2,267,933	594,966
	YAR,SDG4.7, SDG4,SCB,Unicef,EWS,Oxfam & NETZ	19,367,422	23,886,829
	EGE project	3,441,361	2,147,391
	SRDW project	4,084,074	3,267,838
	ASA project	16,169,899	10,033,171
		<u>58,974,307</u>	<u>50,521,029</u>
18.00	Interest income		
	General fund	62,916	56,123
	Training facility	1,493	1,497
	CAMPE building fund	188,054	70,611
	CAMPE staff welfare fund	199,687	187,652
	GHAJ project	-	4
	EWS - UNICEF	11	57
	SRDW project	2,710	2,095
	EGE project	1,060	721
	WFP project	51	48
		<u>455,982</u>	<u>318,808</u>
19.00	Training facility income		
	Food	83,395	94,185
	Seat rent	170,600	121,200
	Training hall room rent	45,000	30,000
	Equipment rent	8,000	13,000
	Sound system	1,000	1,000
	Service charges	29,340	25,626
		<u>337,335</u>	<u>285,011</u>
20.00	Subscription and contribution		
	Annual subscriptions	420,000	487,000
	Partners contributions	150,000	1,201,647
	Staff time contributions	872,201	855,925
	Partner contribution-TF	-	530,000
	Staff loan interest	78,849	-
	Gratuity fund FDR interest	408,284	-
	Income from house rent	2,400,000	400,000
	Miscellaneous receipts	156,355	220,126
	Partner & project contributions	412,303	318,174
	Sale of disposed items -General Fund	562,167	60,900
	Administrative receipts	2,739,509	629,966
		<u>8,199,668</u>	<u>4,703,738</u>



		Amount in BDT	
		30-Jun-23	30-Jun-22
21.00 Project expenses			
GHAI project	21.01	2,658,852	3,597,731
EWS - UNICEF	21.02	2,267,944	595,023
CSEF - Phase III	21.03	1	3,407
WFP project	21.04	498,903	165,848
EPR project	21.05	287,095	6,666,840
EGE project	21.06	3,398,820	2,062,861
SRDW project	21.07	4,024,849	3,180,253
ASA project	21.08	15,993,205	9,912,589
CLEAR project	21.09	3,727,494	-
MALALA fund	21.10	6,295,633	-
General fund	21.11	19,367,422	23,886,829
		<u>58,520,218</u>	<u>50,071,380</u>
21.01 GHAI project			
Program activity expenses		2,398,956	3,160,712
Office overheads & administration		259,896	437,019
		<u>2,658,852</u>	<u>3,597,731</u>
21.02 EWS - UNICEF			
Program activity expenses		1,898,062	595,023
Office overheads & administration		369,882	-
		<u>2,267,944</u>	<u>595,023</u>
21.03 CSEF - Phase III project			
Office overheads & administration		1	3,407
		<u>1</u>	<u>3,407</u>
21.04 WFP project			
Program activity expenses		36,722	165,848
Office overheads & administration		462,181	-
		<u>498,903</u>	<u>165,848</u>
21.05 EPR Project			
Program activity expenses		-	6,036,883
Administrative and overhead expenses		287,095	629,957
		<u>287,095</u>	<u>6,666,840</u>
21.06 EGE project			
Program activity expenses		3,242,848	1,914,832
Administrative and overhead expenses		155,972	148,029
		<u>3,398,820</u>	<u>2,062,861</u>
21.07 SRDW project			
Program activity expenses		3,784,950	2,659,343
Administrative and overhead expenses		259,899	520,910
		<u>4,024,849</u>	<u>3,180,253</u>



			Amount in BDT	
			30-Jun-23	30-Jun-22
21.08 ASA project				
	Program activity expenses		14,510,171	8,607,375
	Administrative and overhead expenses		1,483,034	1,305,214
			<u>15,993,205</u>	<u>9,912,589</u>
21.09 CLEAR Project				
	Program activity expenses		3,494,670	8,607,375
	Administrative and overhead expenses		232,824	1,305,214
			<u>3,727,494</u>	<u>9,912,589</u>
21.10 MALALA project				
	Program activity expenses		5,196,532	8,607,375
	Administrative and overhead expenses		1,099,101	1,305,214
			<u>6,295,633</u>	<u>9,912,589</u>
21.11 General fund				
	YAR project	22.11.1	25,758	1,013,925
	SCB COVID-19 project	22.11.2	5,924,272	12,006,742
	Development of SDG 4 Strategic Framework and Action Plan for Bangladesh through Consultations	22.11.3	3,246,411	1,427,661
	GHAJ project	22.11.4	209,903	-
	Review Education Policies & Plans-MLE	22.11.5	-	113,003
	Empowering girls project	22.11.6	-	572,168
	SDG 4.7 project	22.11.7	398,424	180,896
	EWS - EU 2021	22.11.8	9,562,655	8,572,434
			<u>19,367,422</u>	<u>23,886,829</u>
22.11.1 YAR project				
	Program activity expenses		25,758	878,064
	Administrative and overhead expenses		-	135,861
			<u>25,758</u>	<u>1,013,925</u>
22.11.2 SCB COVID-19 Project				
	Program activity expenses		5,924,272	11,434,992
	Administrative and overhead expenses		-	571,750
			<u>5,924,272</u>	<u>12,006,742</u>
22.11.3 Development of SDG 4 Strategic framework and action plan for				
	Program activity expenses		3,246,411	1,335,726
	Administrative and overhead expenses		-	88,130
	Bank charges		-	3,805
			<u>3,246,411</u>	<u>1,427,661</u>
22.11.4 GHAI Project				
	Program activity expenses		209,903	-
			<u>209,903</u>	<u>-</u>



		Amount in BDT	
		30-Jun-23	30-Jun-22
22.11.5 ALT Project DAM			
Program activity expenses	-	113,003	
	-	113,003	
22.11.6 Education Budget-UNICEF			
Program activity expenses	-	572,168	
	-	572,168	
22.11.7 SDG 4.7 project			
Program activity expenses	398,424	180,896	
	398,424	180,896	
22.11.8 EWS - EU 2021			
Program activity expenses	9,562,655	5,244,902	
Administrative and overhead expenses	-	3,323,008	
Bank charges	-	4,524	
	9,562,655	8,572,434	
22.00 Training center expenses			
Office maintenance	6,105	532,822	
Food cost	68,998	73,350	
Salaries, wages and other benefits	86,000	42,250	
Repair and maintenance	21,746	15,237	
Travelling and transportation	9,535	3,960	
Printing and stationeries	5,990	5,540	
Other expenses	4,633	9,595	
Bank charges	4,255	1,285	
	207,262	684,039	
23.00 House property expenses			
Municipal or local tax	56,878	83,540	
Repair and maintenance	251,244	-	
Local travel	2,000	-	
Bank charges	9,525	7,594	
	319,647	91,134	
24.00 Welfare fund expenses			
Bank charges on FDR	3,000	3,000	
Bank charges	1,300	1,299	
	4,300	4,299	
25.00 Office expenses			
Salaries and benefits	5,964,709	4,042,144	
Office rent	1,534,000	1,242,000	
Utilities	149,774	75,929	
Office expenses	1,811,004	1,525,712	
FYTP Evaluation-CARITAS	-	116,147	
Evaluation-CholPori	47,610	-	
Bank charges	25,095	14,674	
	9,532,192	7,016,606	



		Amount in BDT	
		30-Jun-23	30-Jun-22
26.00	Audit fees		
	Audit fees	100,000	126,500
		<u>100,000</u>	<u>126,500</u>
27.00	Depreciation		
	General fund	29,987	41,984
	Training facility	8,832	18,402
	CAMPE building fund	3,501	-
	MALALA fund	123,296	-
	EPR project	20,894	125,560
	EGE project	43,600	85,251
	SRDW project	61,935	89,680
	ASA project	176,694	120,582
	GHAJ project	31,500	31,500
		<u>500,239</u>	<u>512,959</u>
28.00	Current year project-wise statement of financial position, statement of profit or loss & other comprehensive income and statement of receipt & payment are given in Annexure - B1, C1 and D1 respectively and previous year project-wise statement of financial position, statement of profit or loss & other comprehensive income and statement of receipt & payment are given in Annexure - B2, C2 and D2 respectively.		



GONO SHAKKHORATA OBHILAN
[Campaign for Popular Education (CAMPE)]
Schedule of property, plant and equipments
As at 30 June 2023

Group of PPE	Cost						Amount in BDT			
	Opening balance as at 01 July 2022	Addition during the year	Adjustment during the year	Sales/Disposal/Transfer during the year	Closing balance as at 30 June 2023	Rules of Dep. (%)	Opening balance as at 01 July 2022	Addition during the year	Depreciation Adjustment during the year	Closing balance as at 30 June 2023
A. General Fund										
Furniture & fixtures	1,934,239	-	-	-	1,934,239	25%	1,934,239	-	-	1,934,239
Office equipments (Computer)	5,620,327	-	-	124,554	5,495,773	33.33%	5,495,773	28,987	-	5,466,786
Office equipments (Others)	5,154,929	-	-	343,001	4,811,928	20%	4,811,928	-	-	4,811,928
Vehicles	10,042,327	-	-	-	10,042,327	20%	10,042,327	-	-	10,042,327
Sub-total	22,751,882	-	-	467,555	22,284,327		22,284,327	28,987	-	22,255,340
B. CAMPE Training Centre										
Furniture & fixtures	101,210	-	-	-	101,210	25%	101,210	8,208	-	93,002
Office equipments (Computer)	70,250	-	-	-	70,250	33.33%	70,250	-	-	46,833
Office equipments (Others)	788,086	-	-	-	788,086	20%	788,086	624	-	787,462
Sub-total	869,546	-	-	-	869,546		869,546	8,832	-	860,714
C. CAMPE Building Fund										
Land	26,066,855	-	-	-	26,066,855	0%	26,066,855	-	-	26,066,855
Building	7,600,000	-	-	-	7,600,000	33.33%	7,600,000	-	-	5,066,667
Office equipments (Others)	70,000	-	-	-	70,000	20%	70,000	3,501	-	66,499
Sub-total	33,566,855	-	-	-	33,626,855		33,626,855	3,501	-	30,136,855
D. Civil Society Education Fund										
Furniture & fixtures	72,378	-	-	-	72,378	25%	72,378	-	-	54,283
Office equipments (Computer)	301,788	-	-	95,500	206,288	33.33%	206,288	-	-	137,514
Office equipments (Others)	85,000	-	-	-	85,000	20%	85,000	-	-	68,000
Sub-total	459,166	-	-	95,500	363,666		363,666	-	-	329,797
E. ASA										
Furniture & fixtures	59,840	-	-	-	59,840	25.00%	59,840	8,726	-	51,114
Office equipments (Computer)	114,800	-	-	-	114,800	33.33%	114,800	16,719	-	98,081
Sub-total	174,640	-	-	-	174,640		174,640	25,445	-	149,195
F. EPR										
Furniture and fixtures	14,586	-	-	-	14,586	25%	14,586	2,432	-	12,154
Office equipments (Computer)	71,233	-	-	-	71,233	25%	71,233	11,894	-	59,339
Computer and printers	80,810	-	6,510	-	87,320	33.33%	87,320	-	2,350	84,970
Computer and printers PO	109,425	-	-	-	109,425	33.33%	109,425	-	-	72,056
Office equipments	16,800	-	-	-	16,800	20%	16,800	-	-	13,440
Office equipments PO	26,711	-	-	-	26,711	20%	26,711	5,352	-	21,359
Vehicle-SFO	215,762	-	-	-	215,762	20%	215,762	-	-	172,610
Sub-total	637,236	-	6,510	-	643,746		643,746	20,884	2,350	620,512
G. SRDW										
Office equipments (Computer)	230,400	-	-	230,400	-	33.33%	179,200	81,200	-	260,400
Office equipments (Others)	64,400	-	-	64,400	-	20%	30,048	10,735	-	40,783
Sub-total	294,800	-	-	294,800	-		209,248	91,935	-	271,183
H. EGE										
Office equipments (Computer)	165,600	-	-	-	165,600	33.33%	165,600	13,882	-	151,718
Office equipments (Others)	148,885	-	-	-	148,885	20%	148,885	29,718	-	119,167
Sub-total	314,485	-	-	-	314,485		314,485	43,600	-	270,885
I. GHAI										
Furniture & fixtures	35,102	-	-	-	35,102	20%	35,102	7,020	-	28,082
Office equipments (Computer)	73,440	-	-	-	73,440	33.33%	73,440	24,480	-	48,960
Sub-total	108,542	-	-	-	108,542		108,542	31,500	-	80,042
J. MALALA Fund										
Furniture & fixtures	-	787,400	-	-	787,400	25%	-	-	-	-
Office equipments (Computer)	-	787,400	-	-	787,400	33.33%	-	-	-	-
Sub-total	-	1,574,800	-	-	1,574,800		-	-	-	-
Total 30 June 2023	64,381,808	1,811,840	6,510	857,855	67,058,013		32,788,416	500,236	2,350	32,452,075
Total 30 June 2022	64,381,808	338,108	-	2,004,999	66,724,915		35,270,653	512,654	-	35,783,307



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of financial position
As at 30 June 2023

Particulars	Total	CAMPE General Fund	CAMPE Training Facility	CAMPE Building Fund	CAMPE Staff Welfare	SRDW project	ASA project	EGE project	GHAI project	EPR project	CLEAR Project	WFP project	MALALA project	CSEF - Phase III project
ASSETS														
Non current assets														
Property, plant and equipment	27,087,020	479	11,287	26,125,355	-	-	211,004	37,147	45,542	12,086	-	-	644,104	16
Current assets														
Investment in FDR	9,164,757	1,027,625	-	2,736,439	5,400,693	-	-	-	-	-	-	-	-	-
Advance, deposit & prepayment	351,719	161,000	-	-	-	-	-	-	-	-	-	-	190,719	-
Advance income tax	3,329,469	2,372,156	750,298	146,524	60,491	-	-	-	-	-	-	-	-	-
Grants, loans and other receivables	13,191,836	11,714,666	1,000,001	30,786	93,100	-	-	117,366	-	-	-	235,917	-	-
Cash and cash equivalent	8,948,759	245,643	23,007	21,703	459,925	152,650	4,662,435	2,877	-	-	1,952,573	664,083	450,866	312,897
Total assets	62,073,560	15,521,569	1,784,593	29,060,807	6,014,209	152,650	4,873,439	157,490	45,542	12,086	1,952,573	900,000	1,285,689	312,913
FUND & LIABILITIES														
Funds														
Capital fund	41,857,420	5,603,200	1,743,428	28,519,603	5,991,169	-	-	-	-	-	-	-	-	-
Relief/ Disaster rehabilitation fund	1,027,625	1,027,625	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities														
Non-current liabilities														
Deferred income / fixed asset fund	950,378	479	-	-	-	-	211,004	37,147	45,542	12,086	-	-	644,104	16
Grants received in advance	7,722,140	-	-	-	-	152,650	4,662,435	-	-	-	1,952,573	-	641,585	312,897
Current liabilities														
Provision & other liabilities	2,317,224	2,186,881	-	-	-	-	-	120,343	-	-	-	-	-	-
Loans and other payables	6,650,000	5,750,000	-	-	-	-	-	-	-	-	-	900,000	-	-
Advance office rent	400,000	-	-	400,000	-	-	-	-	-	-	-	-	-	-
Income tax payable	1,148,773	943,384	41,165	141,203	23,020	-	-	-	-	-	-	-	-	-
	62,073,560	15,521,570	1,784,593	29,060,807	6,014,209	152,650	4,873,439	157,490	45,542	12,086	1,952,573	900,000	1,285,689	312,913



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of financial position
As at 30 June 2022

Particulars	Total	Amount in BDT											
		CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare	SRDW project	ASA project	EGE project	GHAI project	EPR project	EWS UNICEF	WFP project	CSEF – Phase III project
ASSETS													
Non current assets													
Property, plant and equipment	26,603,204	30,473	20,119	26,058,856	-	85,552	213,258	80,747	77,042	37,140	-	-	17
Current assets													
Investment in FDR	8,998,890	1,148,062	-	2,586,091	5,264,737	-	-	-	-	-	-	-	-
Advance, deposit & prepayment	11,000	9,000	-	-	-	-	-	-	-	2,000	-	-	-
Advance income tax	3,112,233	2,216,671	750,000	119,365	26,197	-	-	-	-	-	-	-	-
Grants, loans and other receivables	17,288,821	13,350,520	875,073	23,419	68,673	-	2,824,069	-	-	-	147,067	-	-
Cash and cash equivalent	6,801,636	2,765,919	16,667	408,170	459,215	5,935	1,006,859	121,002	1,319,742	104,861	17,433	262,935	312,897
Total assets	62,815,784	19,520,645	1,661,858	29,195,902	5,818,822	91,487	4,044,186	201,749	1,396,784	144,001	164,500	262,935	312,914
FUND & LIABILITIES													
Funds													
Capital fund	43,982,549	7,911,356	1,620,693	28,654,698	5,795,802	-	-	-	-	-	-	-	-
Relief/ Disaster rehabilitation fund	1,158,756	1,158,756	-	-	-	-	-	-	-	-	-	-	-
Liabilities													
Non-current liabilities													
Deferred income / fixed asset fund	524,229	30,473	-	-	-	85,552	213,258	80,747	77,042	37,140	-	-	17
Grants received in advance	4,043,628	1,991,254	-	-	-	5,935	-	121,002	1,244,742	104,861	-	262,935	312,897
Current liabilities													
Provision & other liabilities	6,374,873	3,316,945	-	-	-	-	2,980,928	-	75,000	2,000	-	-	-
Loans and other payables	5,790,500	4,776,000	-	-	-	-	850,000	-	-	-	164,500	-	-
Advanc office rent	400,000	-	-	400,000	-	-	-	-	-	-	-	-	-
Income tax payable	541,251	335,861	41,165	141,203	23,020	-	-	-	-	-	-	-	-
	62,815,784	19,520,645	1,661,858	29,195,902	5,818,822	91,487	4,044,186	201,749	1,396,784	144,001	164,500	262,935	312,914

GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of profit or loss & other comprehensive Income
For the year ended 30 June 2023

Particulars	Total	CAMPE General Fund	CAMPE Training Facility	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	GHAI project	EPR project	EWS UNICEF	WFP project	CLEAR Project	MALALA Project	CSEF - Phase III project
INCOME															
Grants income/Donor grants	58,974,307	10,387,422	-	-	-	4,084,074	16,169,899	3,441,361	2,690,352	307,989	2,267,933	498,853	3,727,494	6,418,929	1
Interest income	465,982	82,918	1,493	188,054	199,687	2,710	-	1,060	-	-	11	51	-	-	-
Training facility income	337,335	-	337,335	-	-	-	-	-	-	-	-	-	-	-	-
Subscription and contribution	8,169,668	8,169,668	-	-	-	-	-	-	-	-	-	-	-	-	-
	67,967,291	27,630,006	338,828	188,054	199,687	4,086,784	16,169,899	3,442,420	2,690,352	307,989	2,267,944	498,903	3,727,494	6,418,929	1
EXPENDITURE															
Project expenses	68,520,218	10,387,422	-	-	-	4,024,849	15,993,205	3,398,820	2,658,852	287,095	2,267,944	498,903	3,727,494	6,295,633	1
Training facility expenses	207,282	-	207,282	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and benefits	5,964,709	5,964,709	-	-	-	-	-	-	-	-	-	-	-	-	-
Office rent	1,534,000	1,534,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	149,774	149,774	-	-	-	-	-	-	-	-	-	-	-	-	-
Office expenses	2,121,126	1,811,004	-	310,122	-	-	-	-	-	-	-	-	-	-	-
Audit fees	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	38,020	25,066	-	9,525	4,300	-	-	-	-	-	-	-	-	-	-
CAMPE Project Evaluation	47,810	47,810	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	500,230	29,987	8,832	3,501	-	61,935	170,694	43,000	31,500	20,894	-	-	-	123,296	-
Income tax expenses	607,524	607,524	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	69,791,383	29,637,126	216,094	323,148	4,300	4,086,784	16,169,899	3,442,420	2,690,352	307,989	2,267,944	498,903	3,727,494	6,418,929	1
Excess of income over expenditure for the year	(1,824,092)	(2,007,119)	122,734	(135,095)	195,387	-	-	-	-	-	-	-	-	-	-
	87,967,291	27,630,006	338,828	188,054	199,687	4,086,784	16,169,899	3,442,420	2,690,352	307,989	2,267,944	498,903	3,727,494	6,418,929	1

GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of profit or loss & other comprehensive income
For the year ended 30 June 2022

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	GHAI project	EPR project	EWS UNICEF	WFP project	CSEF - Phase III project
INCOME													
Grants income / donor grants	50,521,029	23,886,829	-	-	-	3,267,838	10,033,171	2,147,391	3,629,227	6,792,400	594,966	165,800	3,407
Interest income	318,808	56,123	1,497	70,611	187,652	2,095	-	721	4	-	57	48	-
Training centre income	285,011	-	285,011	-	-	-	-	-	-	-	-	-	-
House property income	2,000,000	-	-	2,000,000	-	-	-	-	-	-	-	-	-
Subscription and contribution	4,703,738	4,173,738	530,000	-	-	-	-	-	-	-	-	-	-
	57,828,586	28,116,690	816,508	2,070,611	187,652	3,269,933	10,033,171	2,148,112	3,629,231	6,792,400	595,023	165,848	3,407
EXPENDITURE													
Project expenses	50,071,380	23,886,829	-	-	-	3,180,253	9,912,589	2,062,861	3,597,731	6,666,840	595,023	165,848	3,407
Training center expenses	684,039	-	684,039	-	-	-	-	-	-	-	-	-	-
Salaries and benefits	4,042,144	4,042,144	-	-	-	-	-	-	-	-	-	-	-
Office rent	1,242,000	1,242,000	-	-	-	-	-	-	-	-	-	-	-
Utilities	75,929	75,929	-	-	-	-	-	-	-	-	-	-	-
Office expenses	1,641,939	1,641,859	-	80	-	-	-	-	-	-	-	-	-
Audit fees	126,500	126,500	-	-	-	-	-	-	-	-	-	-	-
Bank charges	26,567	14,674	-	7,594	4,299	-	-	-	-	-	-	-	-
Land development tax	83,460	-	-	83,460	-	-	-	-	-	-	-	-	-
Depreciation	512,959	41,984	18,402	-	-	89,680	120,582	85,251	31,500	125,560	-	-	-
Income tax expenses	335,861	335,861	-	-	-	-	-	-	-	-	-	-	-
Total	58,842,778	31,407,779	702,441	91,134	4,299	3,269,933	10,033,171	2,148,112	3,629,231	6,792,400	595,023	165,848	3,407
Excess of income over expenditure for the year	(1,014,192)	(3,291,089)	114,067	1,979,476	183,353	-	-	-	-	-	-	-	-
	57,828,586	28,116,690	816,508	2,070,611	187,652	3,269,933	10,033,171	2,148,112	3,629,231	6,792,400	595,023	165,848	3,407

GONO SHAKKHORATA OBHILIAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of receipts and payments
For the year ended 30 June 2023

Amount in BDT

Particulars	Total	CAMPE General Fund	CAMPE Training Facility	CAMPE Building Fund	CAMPE Staff Welfare	SRDW project	ASA project	EGE project	GHAJ project	EMS UNICEF	EPR project	CSEF-Phase III project	CLEAR Project	MALA.A Project	WFP project
RECEIPTS															
Opening cash and cash equivalents	6,801,636	2,785,919	16,667	408,170	450,215	5,935	1,006,859	121,062	1,319,742	17,433	104,851	312,897	-	-	262,935
Project receipts															
Donor grants received	56,781,219	18,402,795	-	-	-	-	4,768,853	3,159,353	1,414,110	2,415,000	182,234	-	5,660,067	7,704,518	-
Other receipts															
Interest income	8,309	3	1,493	755	2,297	2,710	-	1,060	-	11	-	-	-	-	51
FDR encashment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subsidization and contribution	7,331,419	7,331,419	-	-	-	-	-	-	-	-	-	-	-	-	-
House property income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training facility receipts	343,407	-	343,407	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	22,519,403	22,519,403	-	-	-	-	-	-	-	-	-	-	-	-	-
Current A/C with projects	14,751,303	12,752,028	869,000	-	-	-	-	-	-	270,275	-	-	-	-	900,000
Total receipts	118,636,787	83,781,647	1,230,667	408,925	461,512	4,177,499	24,651,008	3,281,455	2,733,852	2,652,719	287,095	312,897	5,660,067	7,704,518	1,152,986
PAYMENTS															
Project payments	54,764,968	16,732,516	-	-	-	-	4,024,849	3,278,477	2,658,852	2,267,844	287,085	-	3,727,494	5,295,533	498,903
Other payments															
Training facility expenses	202,628	-	202,628	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and fixture	1,011,640	-	-	70,000	-	-	174,440	-	-	-	-	-	-	767,400	-
Investment in FDR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advances	351,719	161,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and benefits	5,964,709	5,964,709	-	-	-	-	-	-	-	-	-	-	-	-	-
Office expenses	1,829,004	1,829,004	-	-	-	-	-	-	-	-	-	-	-	-	-
Office rent	1,534,080	1,534,080	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	149,774	149,774	-	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	25,030,797	24,630,797	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	33,420	23,095	-	7,025	1,300	-	-	-	-	-	-	-	-	-	-
House property expenses	310,122	-	-	310,122	-	-	-	-	-	-	-	-	-	-	-
Current A/C with projects	14,611,303	12,376,528	1,000,000	-	-	-	850,000	-	-	384,775	-	-	-	-	-
Advance income tax paid	6,940,756	-	4,932	76	287	-	-	-	-	-	-	-	-	-	-
Accounts payable paid	3,056,926	-	-	-	-	-	2,880,928	-	75,000	-	-	-	-	-	-
Accounts payable paid	128,400	128,500	-	-	-	-	-	-	-	-	-	-	-	-	-
Total payments	109,668,008	83,635,923	1,207,661	387,223	1,887	4,024,849	19,998,673	3,278,477	2,733,852	2,652,719	287,085	-	3,727,494	7,253,752	498,903
Closing cash and cash equivalents	8,940,756	245,643	23,097	21,703	419,925	152,650	4,652,435	2,977	-	-	-	-	1,952,573	250,866	664,083
	118,636,787	83,781,647	1,230,667	408,926	461,512	4,177,499	24,661,008	3,281,455	2,733,852	2,652,719	287,095	312,897	5,660,067	7,704,518	1,152,986



GONO SHAKKHORATA OBHJUAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of receipts and payments
For the year ended 30 June 2022

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare	SRDW project	ASA project	EGE project	GHA project	EWS UNICEF	EPR project	CSEF -Phase III project	PACSMCA WFP project
RECEIPTS													
Opening cash and cash equivalents	14,568,496	9,221,271	759,262	408,262	458,222	620,525	519,585	505,571	788,569	552,899	538,030	316,302	-
Project receipts													
Donor grants received	40,108,321	16,676,548	-	-	-	2,563,569	8,585,436	1,677,571	4,098,654	-	6,077,803	-	428,735
Other receipts													
Interest income	9,657	600	1,497	2,343	2,292	2,055	-	721	4	57	-	-	48
Subscription and contribution	2,409,272	2,409,272	-	-	-	-	-	-	-	-	-	-	-
House property income	2,000,000	-	-	2,000,000	-	-	-	-	-	-	-	-	-
Training center receipts	808,938	-	808,938	-	-	-	-	-	-	-	-	-	-
Advance realised	103,971	-	-	-	-	-	-	-	103,971	-	-	-	-
Outstanding liabilities	18,618,960	18,618,960	-	-	-	-	-	-	-	-	-	-	-
Interest receivable realised	200,000	-	-	200,000	-	-	-	-	-	-	-	-	-
Current A/C with projects	22,250,100	16,741,800	-	-	-	-	4,400,000	-	943,800	164,500	-	-	-
Total receipts	101,198,745	63,669,481	1,569,697	2,610,604	480,514	3,186,168	13,505,020	2,183,863	5,934,998	717,456	6,515,838	316,302	428,783
PAYMENTS													
Project payments	43,798,434	20,834,081	-	-	-	3,180,253	6,930,161	2,062,861	3,522,731	595,023	6,507,477	-	165,048
Other payments													
Training center expenses	684,030	-	684,030	-	-	-	-	-	-	-	-	-	-
Furniture & Fixture	248,542	-	-	-	-	-	140,000	-	108,542	-	-	-	-
Investment in FDR	2,000,000	-	-	2,000,000	-	-	-	-	-	-	2,000	-	-
Advances	11,000	9,000	-	-	-	-	-	-	-	-	-	-	-
Salaries and benefits	546,026	546,026	-	-	-	-	-	-	-	-	-	-	-
Office expenses	1,268,683	1,268,683	-	80	-	-	-	-	-	-	-	-	-
Provident fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Gratuity fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Office rent	1,242,000	1,242,000	-	-	-	-	-	-	-	-	-	-	-
Utilities	75,929	75,929	-	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	21,261,116	21,261,116	-	-	-	-	-	-	-	-	-	-	-
Bank charges	26,372	14,674	-	6,794	1,299	-	-	-	-	-	-	3,405	-
House property expenses	83,460	-	-	83,460	-	-	-	-	-	-	-	-	-
Current A/C with projects	21,669,552	14,759,752	669,000	-	-	-	5,300,000	-	943,800	-	-	-	-
Other expenses	116,147	116,147	-	-	-	-	-	-	-	-	-	-	-
Advance income tax paid	112,100	-	-	112,100	-	-	-	-	-	-	-	-	-
Accounts payable paid	274,682	-	-	-	-	-	128,000	-	40,192	105,000	1,500	-	-
Accounts payable paid	749,235	749,235	-	-	-	-	-	-	-	-	-	-	-
Total payments	94,307,108	60,803,683	1,563,030	2,202,434	1,299	3,180,253	12,498,161	2,062,861	4,615,255	700,023	6,510,977	3,405	165,848
Closing cash and cash equivalents	6,801,937	2,765,919	10,667	408,170	459,215	5,935	1,006,859	121,002	1,319,742	17,433	104,861	312,997	262,935
	101,198,746	63,669,481	1,569,697	2,610,604	480,514	3,186,168	13,505,020	2,183,863	5,934,998	717,456	6,515,838	316,302	428,783

