

Campaign for Popular Education (CAMPE)

Auditors' Report and Financial Statements

As at and for the year ended 30 June 2019

A.QASEM & Co.

Chartered Accountants

Since 1953

A member firm of
Ernst & Young Global Limited



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 2019, 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 2019, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 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.

Other matter

The financial statements of the entity for the year ended 30 June 2018 were audited by another auditor who expressed an unmodified opinion on those statements on 03 October 2018.

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.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report the following:

- (a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- (b) in our opinion, proper books of account as required by law have been kept by the entity so far as it appeared from our examination of those books; and
- (c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

Dated, Dhaka
10 October 2019

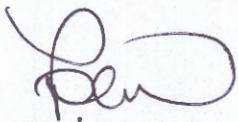

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Chartered Accountants

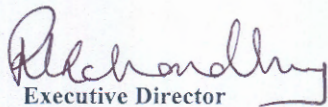


GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of Financial Position
As at 30 June 2019

	Notes	30 June 2019 Taka	30 June 2018 Taka
ASSETS			
Non-current assets			
Property, Plant and Equipment	4	27,007,117	28,794,231
		<u>27,007,117</u>	<u>28,794,231</u>
Current assets			
Investment in FDR	5	5,815,602	5,345,005
Advance, deposit & prepayment	6	75,718	3,044,060
Advance Income Tax	7	7,504,629	5,966,716
Grants and other receivables	8	25,569,762	77,610,710
Cash and cash equivalent	9	11,971,814	17,492,390
		<u>50,937,525</u>	<u>109,458,881</u>
TOTAL ASSETS		<u>77,944,642</u>	<u>138,253,113</u>
FUND & LIABILITIES			
Funds			
Capital fund		42,806,671	56,177,195
Staff welfare fund	11	4,038,920	4,017,722
Relief/ Disaster rehabilitation fund	12	1,060,840	1,060,840
		<u>47,906,431</u>	<u>61,255,757</u>
Liabilities			
Non-current liabilities			
Loan from DBH	10	-	237,991
Deferred income/Fixed asset fund	13	475,533	41,019
Grants received in advance	14	1,419,869	11,486,510
Provision & other payables	15	2,589,777	29,447,527
Current account with projects	16	19,001,135	28,012,975
		<u>23,486,314</u>	<u>69,226,022</u>
Current liabilities			
Advance Received against Office Rent		-	362,088
Loan from DBH	10	237,991	1,095,339
Income tax payable	17	6,313,906	6,313,906
		<u>6,551,897</u>	<u>7,771,333</u>
TOTAL FUND & LIABILITIES		<u>77,944,642</u>	<u>138,253,112</u>

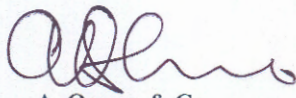
The annexed notes form an integral part of these financial statements.


Manager (Finance & Admin)
 Campaign for Popular Education


Executive Director
 Campaign for Popular Education

Signed in terms of our separate report of even date annexed

Dated, Dhaka
 10 October 2019

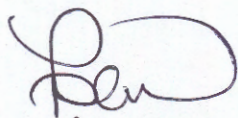

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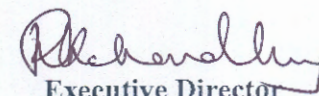


GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of Profit or Loss & Other Comprehensive Income
For the year ended 30 June 2019

	Note	01 July 2018 to 30 June 2019 Taka	01 July 2017 to 30 June 2018 Taka
INCOME			
Donor grants	18	53,952,768	112,775,930
Bank interest income	19	525,190	1,251,686
Training center income	20	3,995,995	9,150,670
House property income		1,237,134	1,448,352
Subscription, Contribution	21	22,130,456	5,838,551
Total income		81,841,543	130,465,189
EXPENDITURE			
Project expenses	22	55,960,472	111,304,319
Training center expenses	23	5,374,893	8,491,836
House property expenses	24	142,614	226,634
Office expenses	25	38,457,296	12,476,275
Depreciation	26	2,335,793	2,933,782
Income tax expenses	17	-	441,920
Total expenditure		102,271,068	135,874,766
Net surplus of income/(expenditure) for the year/ period		(20,429,525)	(5,409,577)
		81,841,543	130,465,189


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Manager (Finance & Admin)
Campaign for Popular Education


Executive Director
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Dated, Dhaka
10 October 2019

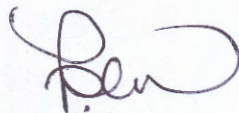

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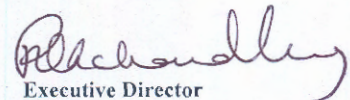
GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of Receipts and Payments
For the year ended 30 June 2019

	01 July 2018 to 30 June 2019	01 July 2017 to 30 June 2018
	Taka	Taka
Receipts		
Opening balance		
Cash in hand	180,967	37,676
Cash at bank	17,311,423	19,538,597
	17,492,390	19,576,273
Project receipts		
Donor grants received	65,651,848	97,063,086
	65,651,848	97,063,086
Other receipts		
Bank interest income	135,453	556,495
Training center receipts	5,042,032	8,997,689
House property income	947,462	1,261,271
Subscription and Contribution	22,130,456	5,761,960
Advance realised	1,379,847	4,190,462
CAMPE welfare fund	21,198	204,264
Outstanding obligation	4,549,580	29,069,386
Interest Receivable Realised	3,578	231,969
FDR encashment	-	25,187,919
Current A/C with projects	26,401,822	37,800,395
	60,611,428	113,261,811
Total receipts	143,755,666	229,901,170
Payments		
Project payments	53,620,374	105,237,724
Other payments		
Training center expenses	4,396,266	7,341,875
House property expenses	1,217,202	1,247,145
Furniture & Fixture	32,960	-
Fund refund to donor	5,199,671	-
Expenses against Subscription and Contribution	15,590,711	8,033,302
Advance against program expense	1,291,993	3,943,429
Investment in FDR	-	10,200,000
Provident fund	3,081,122	5,272,192
Relief/ Disaster rehabilitation fund	4,380	236,460
Outstanding Liabilities	4,734,976	24,057,038
Current A/C with projects	36,480,702	30,425,054
Advance Income Tax paid	895,662	75,550
Accounts payable paid - VAT & Tax	5,237,831	16,339,011
Total payments	131,783,852	212,408,780
Closing balance		
Cash in hand	46,541	180,967
Cash at bank	11,925,273	17,311,423
	11,971,814	17,492,390
	143,755,666	229,901,170

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.

Dated, Dhaka
10 October 2019




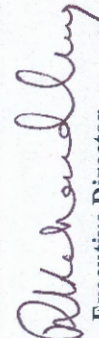

A. Qasem & Co.
Chartered Accountants

GONO SHAKKHORATA OBHILJAN
[Campaign for Popular Education (CAMPE)]
Statement of Changes in Net Assets
For the year ended 30 June 2019

	General fund		Training centre		CAMPE building fund		Reserve fund		Total capital fund	
	Taka		Taka		Taka		Taka		Taka	
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		(20,429,525)	
Balance as at 30 June 2019	3,085,161		12,717,588		25,819,852		1,184,069		42,806,671	
Balance as at 01 July 2017	19,749,353		13,092,217		23,606,660		537,020		56,985,250	
Add: Previous years adjustment	831,536		-		-		-		831,536	
Less: Adjusted with Annual Subscription Receivable	(259,000)		-		-		-		(259,000)	
Transfer from projects	4,028,986		-		-		-		4,028,986	
Net surplus/(deficit) for the year	(7,617,137)		840,047		1,112,109		255,404		(5,409,577)	
Balance as at 30 June 2018	16,733,738		13,932,264		24,718,769		792,424		56,177,195	


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


Manager (Finance & Admin)
Campaign for Popular Education


Executive Director
Campaign for Popular Education

Dated, Dhaka
10 October 2019




A. Qasem & Co.
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GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Notes to the Financial Statements
for the year ended 30 June 2019

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

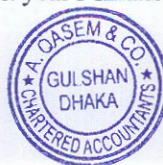
CAMPE presents separately each material class of similar items and items of a dissimilar nature or function unless they are immaterial. Financial statements result from processing large numbers of transactions or other events that are aggregated into classes according to their nature or function.

2.07 Offsetting

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

2.08 Comparative information and rearrangement thereof

Comparative information has been disclosed in respect of the one year period from 01 July 2016 to 30 June 2017 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 2017 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 2018 to 30 June 2019.

2.10 Date of authorization for issue of the financial statements

On 10th October 2019 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.

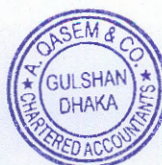
Subsequent costs

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 Accounting standards issued but not yet effective

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 Company has assessed the potential impact on its financial statements resulting from the application of IFRS 16 on its financial statements. The Company has an agreement with third party regarding office rent. The agreement is valid up to June 2020. 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.



4. Property, Plant and Equipment**Cost:**

	Amount in BDT	
	Jul'18 to Jun'19	Jul'17 to Jun'18
Opening balance	68,323,250	71,535,697
Add : Addition during the year	566,601	485,454
Less : Adjustment during the year	-	(123,360)
Less : Disposal/Transfer during the year	(7,730,228)	(3,574,541)
	61,159,623	68,323,250

Accumulated Depreciation:

Opening balance	39,529,019	40,293,091
Add : Depreciation charged during the year	2,335,793	1,503,682
Add : Adjustment during the year	-	1,430,100
Less : Adjustment during the year	-	(40,800)
Less : Disposal/Transfer during the year	(7,712,305)	(3,657,055)
	34,152,506	39,529,019
	27,007,117	28,794,231

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

5. Investment in FDR

	Bank Name	Account No.		
CAMPE staff welfare fund	DBH	71020110630	2,940,477	2,747,050
	Peoples Leasing	22000000805	1,746,777	1,568,750
			4,687,254	4,315,800
SIDR/Disaster rehabilitation fund	Lanka Bangla	001322800000976	1,128,348	1,029,205
			1,128,348	1,029,205
			5,815,602	5,345,005

6. Advance, deposit & prepayment

General fund	(Note -6.1)	27,772	110,244
Training centre	(Note -6.2)	-	100,000
Protyasha	(Note -6.3)	-	20,000
Race	(Note -6.4)	-	2,813,816
EPR	(Note -6.4)	47,946	-
		75,718	3,044,060

6.1 General fund

Advance against salary	27,772	94,444
Advance against Works	-	15,800
	27,772	110,244

6.2 Training centre

Advance against imprest fund	-	100,000
	-	100,000

6.3 Protyasha

Advance against works	-	20,000
	-	20,000

6.4 RACE Project

Advance to 3rd parties	-	2,789,056
Advance against works	-	24,760
	-	2,813,816



6.5 EPR Project

Advance to 3rd parties - PASS
Advance to 3rd parties - SEERA

Amount in BDT	
Jul'18 to Jun'19	Jul'17 to Jun'18
23,222	-
24,724	-
47,946	-

7. Advance Income Tax

Opening balance
Add: Addition during the year
Less: Paid during the year

5,966,716	5,417,056
1,537,913	549,660
-	-
7,504,629	5,966,716

8. Grants and other receivables

Grants receivable

(Note -8.1)

5,124,261 39,753,924

General Fund:

Annual subscription receivable
Interest receivable on FDR
Receivable from Bilkish Choudhury
Receivable from Ongikar Project
Receivable from CSEF Projects
Receivable from SDG4 Projects
Receivable from ASPBAE Projects
Receivable from SAMPREETI Projects
Receivable from PACSMCA (WFP)

561,000 305,000
32,150 31,637
479,167 -
- 21,000,000
900,000 -
620,000 600,000
- 312,975
1,950,000 -
2,700,000 -

Training Centre:

Training centre receivable
Receivable from Ongikar Project
Receivable from General Fund against loan
Receivable from General Fund against Assets Sale
Interest receivable on FDR

207,588 2,136,721
- 6,100,000
12,831,135 7,100,000
13,241 13,241
-

CAMPE Building Fund:

Receivable against House Property Income

- 120,696

Staff Welfare Fund:

Interest receivable on FDR
Receivable from Training Centre against Member's Fund

151,220 132,938
- 3,578

25,569,762 77,610,710

8.1 Grants receivable

Opening balance
Add : Addition during the year

(Note-8.1.1)

39,753,924 21,823,201
5,124,261 20,356,424
44,878,185 42,179,625

Less: Donation received during the year against projects

(Note-8.1.2)

(39,753,924) (2,425,701)

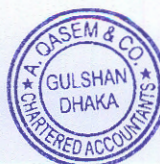
5,124,261 39,753,924

8.1.1 Addition during the year

Ongikar Project
PACSMCA (WFP) Project
SAMPREETI Project
Development of SDG 4 Strategic Framework and Action Plan for Bangladesh through Consultations
Addressing Financing and Privatization Challenges In the Post - 2015 Education and Development Agenda

- 19,711,445
2,588,836 -
1,931,751 -
603,674 332,004
- 312,975

5,124,261 20,356,424



Amount in BDT	
Jul'18 to Jun'19	Jul'17 to Jun'18

8.1.2 Donation received during the year project

CSEF Phase - III	-	2,425,701
Ongikar Project	39,108,945	-
Development of SDG 4 Strategic Framework and Action Plan for Bangladesh through Consultations	332,004	-
Addressing Financing and Privatization Challenges In the Post - 2015 Education and Development Agenda	312,975	-
	39,753,924	2,425,701

9. Cash and cash equivalents

Cash in hand	(Note-9.1)	46,541	180,967
Cash at bank	(Note-9.2)	11,925,273	17,311,423
		11,971,814	17,492,390

9.1 Cash in hand

General fund	79	9,439
Training centre	14,965	116,062
Building Fund	643	-
SAMPREETI	3,599	-
EPR	5,046	-
CSEF Phase - III	9,223	28,651
PACSMCA (WFP)	12,986	-
RACE	-	26,815
	46,541	180,967

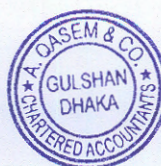
9.2 Cash at bank

	Bank Name	Account No.		
	Janata Bank Ltd	004000145	8,296,962	6,365,588
	Janata Bank Ltd	001048716	342,472	608,832
General fund	Janata Bank Ltd	004001341	3,924	6,678
	Janata Bank Ltd	0100101935341	713	367,793
	Standard Chartered	01-1062905-02	12,080	-
	Standard Chartered	01-1062905-01	7,018	9,593
CAMPE Training Centre	BRAC Bank Ltd	1501100132099015	222,152	5,882
CAMPE Building Fund	BRAC Bank Ltd	1501102169840001	298,937	583,834
CAMPE Staff Welfare Fund	Prime Bank Ltd	12731010037271	442,021	415,336
Protyasha	Standard Chartered	02-1062905-01	50,545	6,133,582
SAMPREETI	MTBL	0043-0210007972	14,650	45,284
EPR	MTBL	0043-0320000832	912,766	-
CSEF-Phase - II	Standard Chartered	01-1062905-02	-	33,183
CSEF-Phase - III	Standard Chartered	02-1062905-02	1,187,323	1,073,705
PACSMCA (WFP)	Standard Chartered	02-1062905-03	98,178	-
RACE	Standard Chartered	02-1062905-03	35,532	1,662,132
			11,925,273	17,311,423

10. Long-term liabilities

Loan from DBH

Opening balance	1,333,330	2,355,506
Less: Paid during the period	1,095,339	1,022,176
	237,991	1,333,330
Less: Current portion-transferred to short term	237,991	1,095,339
	-	237,991



		Amount in BDT	
		Jul'18 to Jun'19	Jul'17 to Jun'18
11 Staff welfare fund			
Opening Balance		4,017,722	3,809,880
Add: Addition during the year		21,198	207,842
		<u>4,038,920</u>	<u>4,017,722</u>
Less: Payment during the year		-	-
		<u>4,038,920</u>	<u>4,017,722</u>
12 Relief/ Disaster rehabilitation fund			
Opening Balance		1,060,840	1,233,802
Add: Addition during the year		-	60,174
		<u>1,060,840</u>	<u>1,293,976</u>
Less : Previous Year Receivable		-	28,313
Less : Paid during the year		-	236,460
Add : Current Year Receivable		-	31,637
		<u>1,060,840</u>	<u>1,060,840</u>
Add: Prior year adjustment		-	-
		<u>1,060,840</u>	<u>1,060,840</u>
13 Deferred income/Fixed asset fund			
EPR		475,510	-
CSEF - Phase III		23	41,019
		<u>475,533</u>	<u>41,019</u>
14 Grants received in advance			
Opening balance		11,486,510	8,192,760
Add: Donation received during the year	(Note-14.1)	66,707,627	88,291,519
Add: Interest Income		-	49
Add: Expenditure adjustment with provision (Protyasha & Ongikar)		-	15,575
Less: Previous years adjustment		-	(1,100)
		<u>78,194,137</u>	<u>96,498,803</u>
Less: Transferred to grants receivable		(20,356,424)	-
Transferred to statement of income & expenditure from Projects	(Note-14.2)	(56,417,844)	(85,012,293)
		<u>1,419,869</u>	<u>11,486,510</u>



Amount in BDT	
Jul'18 to Jun'19	Jul'17 to Jun'18

14.1 Grants received during the year

Protyasha	-	55,167,851
Ongikar	19,783,327	
PACSMCA (WFP)	8,385,730	
CSEF - Phase III	8,171,876	12,943,049
SAMPREETI	3,718,525	-
EPR	4,094,641	-
RACE	15,000,000	10,000,000
Revising WinS National Standard to align local contexts and SDG Indicators (WasH)	2,141,670	4,762,403
100 Million for 100 Million	-	1,484,985
Promotion of Literacy and TVET Programs in Bangladesh and to assist in developing the NFE Sub-Sector Programmes	532,500	536,000
Bangladesh Skills Employment Productivity (BSEP)	-	1,010,021
ASPB AE	1,055,779	-
Empowering Girls	3,100,094	-
Sensitizing Children and Youth for Developing a Liberal and Culturally Sensitive Bangladesh	-	2,284,350
Publication and dissemination of monthly news letter "SHAKKHARATA Bulletin	723,485	100,000
General Fund (Lien Marked in Mother A/C for 100 Million)	-	2,860
	66,707,627	88,291,519

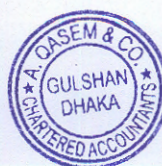
14.2 Transferred to statement of income & expenditure

Protyasha	12,413	55,560,505
Ongikar	3,720	-
SAMPREETI	5,650,276	-
EPR	3,128,883	-
PACSMCA (WFP)	10,974,832	-
CSEF - Phase III	8,929,576	12,100,943
RACE	21,220,395	5,805,767
Promotion of Literacy and TVET Programs in Bangladesh and to assist in developing the NFE Sub-Sector Programmes	-	2,142,656
Revising WinS National Standard to align local contexts and SDG Indicators (WasH)	6,497,749	4,755,538
100 Million for 100 Million	-	1,481,105
Bangladesh Skills Employment Productivity (BSEP)	-	1,008,879
Sensitizing Children and Youth for Developing a Liberal and Culturally Sensitive Bangladesh	-	2,057,700
Publication and dissemination of monthly news letter "SHAKKHARATA Bulletin	-	99,200
	56,417,844	85,012,293

15 Provision & other payables

General Fund:

Outstanding Liabilities	333,235	518,631
Advance Subscription Received	9,500	9,500
Leave without Pay	408,595	113,314
Current Account with TC	-	7,100,000
Payable for Ongikar Project	753,892	5,467,677
Payable to TC against assets sale	13,241	13,241
Accounts Payable - Salary Tax	1,664	1,664



Amount in BDT	
Jul'18 to Jun'19	Jul'17 to Jun'18

Audit fees payable	-	138,000
Accounts Payable - VAT and Tax	-	6,806
Provision	401,274	880,623
Training Centre:		
Accounts Payable - VAT	112,265	440,450
Accounts Payable - Tax	-	11,035
Training Centre Expenses	257,894	754,412
CAMPE Building Fund:		
Accounts Payable -Works	-	325
Protyasha:		
Provision	50,545	849,557
Accounts Payable - Vendor	-	80,500
Ongikar:		
Provision	-	12,030,429
Accounts Payable - Vendors	-	29,400
Accounts Payable - 3rd Parties	-	400,000
CSEF - Phase II:		
Provision	-	33,183
CSEF - Phase III:		
Provision	212,140	260,250
RACE:		
Provision	35,532	308,530
	<u>2,589,777</u>	<u>29,447,527</u>

16 Current account with projects

Current account with GF	12,831,135	27,100,000
Current account with GF & UNESCO (SDG4) project	620,000	600,000
Current account with GF & ASPBAE project	-	312,975
Current account with SAMPREETI project	1,950,000	-
Current account with PACSMCA (WFP) project	2,700,000	-
Current account with CSEF project	900,000	-
	<u>19,001,135</u>	<u>28,012,975</u>

17 Income tax payable

Opening balance	6,313,906	5,871,986
Add: Addition during the year (Note- 17.1)	-	441,920
	<u>6,313,906</u>	<u>6,313,906</u>

17.1 Addition during the year

General fund	-	92,482
CAMPE training centre	-	179,086
CAMPE building fund	-	115,366
CAMPE staff welfare fund	-	54,986
	<u>-</u>	<u>441,920</u>

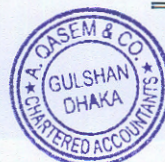
18 Donor grants

Transferred from donor grants in advance (note- 18.1)	53,952,768	111,301,118
Transferred from donor fund investment in fixed asset	-	1,474,812
	<u>53,952,768</u>	<u>112,775,930</u>



		Amount in BDT	
		Jul'18 to Jun'19	Jul'17 to Jun'18
18.1	Transferred from donor grants in advance		
	Protyasha	8,279	55,144,505
	Ongikar	3,720	19,714,029
	PACSMCA (WFP) Project	10,974,566	-
	EPR Project	2,653,373	-
	SAMPREETI	5,650,276	-
	CSEF - Phase III	8,970,572	9,675,242
	RACE Project	19,194,233	5,805,767
	Revising WinS National Standard to align local contexts and SDG Indicators (WasH)	6,497,749	4,755,538
	100 Million for 100 Million Campaign	-	1,481,056
	Development of SDG 4 Strategic Framework and Action Plan for	-	926,164
	Promotion of Literacy and TVET Programs in Bangladesh and to assist in developing the NFE Sub-Sector Programmes	-	2,142,656
	Short-term Training for Trainers Pool to Deliver Training for the Pre-Primary Teachers in the Five Ethnic Languages	-	542,550
	Bangladesh Skills Employment Productivity (BSEP)	-	1,008,880
	Sensitizing Children and Youth for Developing a Liberal and Culturally	-	2,057,700
	Addressing Financing and Privatization Challenges In the Post - 2015 Education and Development Agenda	-	1,031,079
	HSBC Prothom Alo Bhasha Protijog	-	6,916,753
	Publication and dissemination of news letter "SHAKKHARATA Bulletin"	-	99,200
		53,952,768	111,301,118
19	Bank interest income		
	General fund	113,513	539,441
	Training centre	2,545	385,758
	CAMPE building fund	6,563	5,757
	CAMPE staff welfare fund	398,169	320,730
	Protyasha	4,134	-
	PACSMCA (WFP)	266	-
		525,190	1,251,686
20	Training centre income		
	Food	1,617,459	4,163,451
	Seat rent	1,065,826	2,681,489
	Training hall room rent	683,500	1,318,060
	Equipment rent	58,000	183,120
	Sound system	13,000	-
	Service charge	346,043	761,395
	Decorator charge	-	32,390
	Others	212,167	10,765
		3,995,995	9,150,670
21	Subscription and Contribution		
	Annual subscription	399,500	9,000
	Partners contribution	361,915	243,400
	Staff time contribution	622,442	353,789
	CAMPE's Contribution to the Project	2,026,162	3,503
	Others	18,720,437	5,228,859
		22,130,456	5,838,551

(Note-21.1)



Amount in BDT	
Jul'18 to Jun'19	Jul'17 to Jun'18

21.1 Others

Sales of monthly magazine and publications	-	235,848
Miscellaneous receipts	4,196,276	812,573
Income from Sale of Old Paper	-	23,090
Operation & maintenance	-	825
Sale of disposed items -General fund	2,519,504	1,976,219
Sale of disposed items -Training Centre	190,000	13,235
Administrative cost	10,838,101	-
Income from CAMPE service charge	52,300	1,702,072
Income from internet service	-	33,000
Income from utility service	-	75,000
Local contributions	924,256	356,997
	18,720,437	5,228,859

22 Project expenses

Protyasha	(Note-22.1)	12,413	55,144,505
Ongikar	(Note-22.2)	3,720	19,714,028
CSEF - Phase III	(Note-22.3)	8,929,576	9,675,242
SAMPREETI	(Note-22.4)	5,650,276	-
PACSMCA (WFP)	(Note-22.5)	10,974,832	-
EPR Project	(Note-22.6)	2,606,242	-
RACE	(Note-22.7)	21,220,395	5,805,767
General Fund	(Note-22.8)	6,563,018	20,964,777
		55,960,472	111,304,319

22.1 Protyasha

Programmatic

Project activity cost (component 1-5)	-	28,755,405
Salary & benefits for program staff	-	14,158,369
Administrative & logistics support for program staff	-	3,259,223
Travelling & transportation	-	263,580
	-	46,436,577

Administrative

Management cost-salary and benefits	-	7,588,577
Administrative & logistics support	-	1,042,789
Travelling & transportation	-	64,502
Bank charges	12,413	12,060
	12,413	8,707,928
	12,413	55,144,505

22.2 Ongikar

Programmatic:

Project activity cost	-	11,166,367
Salary & benefits for program staff	-	3,329,073
Administrative & logistics support for program staff	-	1,388,407
Travelling & transportation	-	368,574
	-	16,252,421



Amount in BDT	
Jul'18 to Jun'19	Jul'17 to Jun'18
Administrative and overhead cost	
Salary and benefits	1,920,723
Administrative & logistics support	245,012
Administrative costs (7% of total direct eligible costs of the action)	1,292,153
Bank charges	3,720
3,720	3,461,608
3,720	19,714,028

22.3 CSEF - Phase III

Program Activity Cost:

Influence policy change particularly education financing, inclusion and	2,741,858	2,589,596
Evidence-based Research, analysis and tracking	812,557	1,742,947
Engagement and input to regional and global policy process	876,746	1,072,438
Improved project cycle management	125,280	183,422
Staff Cost	3,151,450	2,823,816
Office overheads & administration	1,219,005	1,260,455
Bank charges	2,680	2,568
8,929,576	9,675,242	

22.4 SAMPREETI Project

Program Activity Cost	5,193,096	-
Administrative and overhead cost	456,600	-
Bank charges	580	-
5,650,276	-	

22.5 PACSMCA (WFP)

Program Activity Cost	7,850,759	-
Administrative and overhead cost	3,120,396	-
Bank charges	3,677	-
10,974,832	-	

22.6 EPR Project

Program Activity Cost	2,338,943	-
Administrative and overhead cost	267,299	-
Bank charges	-	-
2,606,242	-	

22.7 Reaching All Children in Education (RACE)/Obbijatra

Program Activity Cost	10,331,116	503,990
Human resource cost	8,395,589	4,302,432
Operation and Administrative Cost	2,467,837	999,285
Bank Charge	25,853	60
21,220,395	5,805,767	



Amount in BDT	
Jul'18 to Jun'19	Jul'17 to Jun'18

22.8 General Fund

Revising WinS National Standard to align local contexts and SDG Indicators (WasH)	(Note-22.8.1)	-	4,755,188
100 Million for 100 Million	(Note-22.8.2)	-	1,481,105
Development of SDG 4 Strategic Framework and Action Plan for Bangladesh through Consultations	(Note-22.8.3)	2,141,670	926,164
Promotion of Literacy and TVET Programs in Bangladesh and to assist in developing the NFE Sub-Short-term Training for Trainers Pool to Deliver Training for the Pre-Primary Teachers in the Five Bangladesh Skills Employment Productivity (BSEP)	(Note-22.8.4)	532,575	2,142,656
Sensitizing Children and Youth for Developing a Liberal and Culturally Sensitive Bangladesh	(Note-22.8.5)	-	546,053
Addressing Financing and Privatization Challenges In HSBC Prothom Alo Bhasha Protijog (Language Competition) 2018	(Note-22.8.6)	-	1,008,879
Publication and dissemination of monthly news letter "SHAKKHARATA Bulletin"	(Note-22.8.7)	-	2,057,700
Empowering Girls Memorial Session	(Note-22.8.8)	-	1,031,079
	(Note-22.8.9)	-	6,916,753
	(Note-22.8.10)	723,485	99,200
		3,100,093	-
		65,195	-
		6,563,018	20,964,777

22.8.1 Revising WinS National Standard to align local contexts and SDG

Program activity cost	-	2,611,677
Human resource cost	-	1,491,282
Operation and Administrative Cost	-	652,229
	-	4,755,188

22.8.2 100 Million for 100 Million Campaign

Program activity cost	-	1,077,774
Human resource cost	-	286,221
Operation and Administrative Cost	-	116,475
Bank Charge	-	635
	-	1,481,105

22.8.3 Development of SDG 4 Strategic Framework and Action Plan for

Program activity cost	1,837,505	434,888
Human resource cost	139,223	488,556
Operation and Administrative Cost	164,942	280
Bank Charge	-	2,440
	2,141,670	926,164

22.8.4 Promotion of Literacy and TVET Programs in Bangladesh and to assist in developing the NFE Sub-Sector Programmes

Program activity cost	532,575	2,138,411
Bank Charge	-	4,245
	532,575	2,142,656



		Amount in BDT	
		Jul'18 to Jun'19	Jul'17 to Jun'18
22.8.5 Short-term Training for Trainers Pool to Deliver Training for the Pre-			
Program activity cost	-	546,053	
	-	546,053	
22.8.6 Bangladesh Skills Employment Productivity (BSEP)			
Program activity cost	-	938,789	
Human resource cost	-	50,000	
Operation and Administrative Cost	-	19,654	
Bank Charge	-	437	
	-	1,008,879	
22.8.7 Sensitizing Children and Youth for Developing a Liberal and			
Program activity cost	-	1,610,553	
Human resource cost	-	225,000	
Operation and Administrative Cost	-	222,147	
	-	2,057,700	
22.8.8 Addressing Financing and Privatization Challenges In the Post - 2015			
Program activity cost	-	907,764	
Operation and Administrative Cost	-	123,315	
	-	1,031,079	
22.8.9 HSBC Prothom Alo Bhasha Protijog (Language Competition) 2018			
Program activity cost	-	6,466,883	
Operation and Administrative Cost	-	449,870	
	-	6,916,753	
22.8.10 Publication and dissemination of news letter "SHAKKHARATA Bulletin"			
Program activity cost	723,485	79,200	
Human resource cost	-	20,000	
	723,485	99,200	
22.8.11 Memorial Session			
Program activity cost	65,195	-	
	65,195	-	



Amount in BDT	
Jul'18 to Jun'19	Jul'17 to Jun'18

22.8.12 Empowering Girls Project

Program activity cost	1,580,003	-
Human resource cost	1,300,376	-
Operation and Administrative Cost	219,714	-
	3,100,093	-

23 Training centre expenses

Food cost	1,116,739	2,770,419
Seat rent	55,795	310,312
Others	28,100	232,227
Salaries, Wages and other benefits	898,168	1,735,264
Travelling and transportation	13,895	19,730
Office expenses	643,033	543,817
Office Rent	2,398,900	2,438,184
Utilities	215,957	432,935
Assets disposed	177	-
Bank charges	4,129	8,948
	5,374,893	8,491,836

24 House property expenses

Interest on DBH loan	105,321	178,484
Repair and maintenance	21,085	46,810
Utilities	14,357	-
Bank charges	1,851	1,340
	142,614	226,634

25 Office expenses - GF & Staff Welfare Fund

Salaries and benefits	13,370,681	10,046,808
Office Rent	996,964	356,349
Utilities	342,830	169,336
Office expenses - Maintenance	2,189,384	1,849,305
CAMPE Contribution to Projects	21,497,519	-
Treatment Support Cost	4,380	1,660
Bank charges	55,538	52,817
	38,457,296	12,476,275

26 Depreciation

General fund	2,219,343	1,420,276
Training centre	28,323	38,694
EPR	47,131	-
Protyasha	-	1,262,236
Ongikar	-	167,864
CSEF - Phase III	40,996	44,712
	2,335,793	2,933,782

27 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 SHAKKHORATA OBHILJAN
[Campaign for Popular Education (CAMPE)]

Schedule of Property, Plant and Equipment
As at 30 June 2019

Group of PPE	Cost					Rates of Dep. (%)	Depreciation			Written Down Value as at 30 June 2019		
	Opening balance as at 01 July 2018	Addition during the year	Adjustment	Sales/Disposal/Transfer	Closing balance as at 30 June 2019		Opening balance as at 01 July 2018	Addition during the year	Adjustment		Sales/Disposal/Transfer	Closing balance as at 30 June 2019
A. General Fund												
Furniture & fixtures	2,624,881	-	-	400,988	2,223,893	25%	2,624,338	-	-	400,831	2,223,507	386
Office equipment (Computer)	7,642,095	11,000	-	1,226,926	6,426,169	33.33%	7,183,473	288,564	-	1,219,269	6,252,767	173,402
Office equipment (Others)	6,211,395	-	-	672,652	5,538,743	20%	5,471,235	508,475	-	662,721	5,316,989	221,754
Vehicle	16,063,327	-	-	4,809,000	11,254,327	20%	14,641,017	1,422,304	-	4,808,999	11,254,322	5
Sub-total	32,541,698	11,000	-	7,109,566	25,443,132		29,920,063	2,219,343	-	7,091,820	25,047,585	395,547
B. CAMPE Training Centre												
Furniture & fixtures	465,215	32,960	-	396,965	101,210	25%	438,411	7,994	-	396,841	49,564	51,646
Office equipment (Computer)	70,250	-	-	-	70,250	33.33%	60,492	9,757	-	-	70,249	1
Office equipment (Others)	1,017,083	-	-	223,697	793,386	20%	980,924	10,572	-	223,644	767,852	25,534
Sub-total	1,552,548	32,960	-	620,662	964,846		1,479,827	28,323	-	620,485	887,665	77,181
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	1
Sub-total	33,558,855	-	-	-	33,558,855		7,499,999	-	-	-	7,499,999	26,058,856
D. Civil Society Education Fund												
Furniture & fixtures	96,081	-	-	-	96,081	25%	96,067	-	-	-	96,067	14
Office equipment (Computer)	397,298	-	-	-	397,298	33.33%	356,296	40,996	-	-	397,292	6
Office equipment (Others)	176,770	-	-	-	176,770	20%	176,767	-	-	-	176,767	3
Sub-total	670,149	-	-	-	670,149		629,130	40,996	-	-	670,126	23
E. EPR												
Furniture & fixtures	-	71,233	-	-	71,233	25%	-	5,924	-	-	5,924	65,309
Office equipment (Computer)	-	235,646	-	-	235,646	33.33%	-	17,231	-	-	17,231	218,415
Vehicle	-	215,762	-	-	215,762	20%	-	23,976	-	-	23,976	191,786
Sub-total	-	522,641	-	-	522,641		-	47,131	-	-	47,131	475,510
Total as at 30 June 2019	68,323,250	566,601	-	7,730,228	61,159,623	-	39,529,019	2,335,793	-	7,712,305	34,152,506	27,007,117
Total as at 30 June 2018	71,535,697	485,454	18,861,110	22,312,291	68,323,250	-	40,293,091	2,933,782	14,749,564	18,366,819	39,529,019	28,794,231



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	SAMPREETHI	EPR	WFP	CSEF - Phase III	Amount in BDT
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											
Income tax payable	6,313,906	4,060,946	1,506,684	582,231	164,045	-	-	-	-	-	-
Loan from DBH	237,991	-	-	237,991	-	-	-	-	-	-	-
	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 Financial Position
As at 30 June 2018

	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	Protyasha	Ongikar	CSEF - Phase II	CSEF - Phase III	Amount in BDT RACE
ASSETS										
Non current assets										
Property, Plant and Equipment	28,794,231	2,621,635	72,721	26,058,856	-	-	-	-	41,019	-
Current assets										
Investment in FDR	5,345,005	1,029,205	-	-	4,315,800	-	-	-	-	-
Advance, deposit & prepayment	3,044,060	110,244	100,000	-	-	20,000	-	-	-	2,813,816
Advance Income Tax	5,966,716	2,720,899	1,318,765	415,629	121,423	984,400	405,600	-	-	-
Grants and other receivables	77,610,710	22,894,591	15,349,962	120,696	136,516	-	39,108,945	-	-	-
Cash and cash equivalent	17,492,390	7,367,924	121,944	583,834	415,336	6,133,582	45,284	33,183	1,102,356	1,688,947
Total assets	138,253,112	36,744,498	16,963,393	27,179,015	4,989,075	7,137,982	39,559,829	33,183	1,143,375	4,502,763
FUND & LIABILITIES										
Funds										
Capital fund	56,177,193	16,733,737	13,932,264	24,718,769	792,423	-	-	-	-	-
Staff welfare fund	4,017,722	-	-	-	4,017,722	-	-	-	-	-
Relief/ Disaster rehabilitation fund	1,060,840	1,060,840	-	-	-	-	-	-	-	-
Liabilities										
Non-current liabilities										
Loan from DBH	237,991	-	-	237,991	-	-	-	-	-	-
Deferred income/ Fixed asset fund	41,019	-	-	-	-	-	-	-	41,019	-
Grants received in advance	11,486,510	242,246	-	-	-	6,207,925	-	-	842,106	4,194,233
Provision & other payables	29,447,527	14,249,456	1,205,897	325	-	930,057	12,459,829	33,183	260,250	308,530
Current account with projects	28,012,975	912,975	-	-	-	-	27,100,000	-	-	-
Current liabilities										
Advance Received against Office Rent	362,088	-	-	362,088	-	-	-	-	-	-
Income tax payable	6,313,907	3,545,243	1,825,231	764,503	178,930	-	-	-	-	-
Loan from DBH	1,095,339	-	-	1,095,339	-	-	-	-	-	-
Total	138,253,112	36,744,498	16,963,393	27,179,015	4,989,075	7,137,982	39,559,829	33,183	1,143,375	4,502,763



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

	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	Protyasha	Ongkar	SAMPREETI	EPR	WFP	CSEF - Phase III	Amount in BDT 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	-
	102,271,068	47,233,133	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	(20,429,525)	(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 OBHILAN
[Campaign for Popular Education (CAMPE)]
Project wise Statement of Profit or Loss & Other Comprehensive Income
For the year ended 30 June 2018

	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	Protyasha	Ongikar	CSEF - Phase III	Amount in BDT RACE
INCOME									
Grants Income/Donor Grants	112,775,930	20,961,575	-	-	-	56,406,741	19,881,893	9,719,954	5,805,767
Bank interest income	1,251,686	539,441	385,758	5,757	320,730	-	-	-	-
Training centre income	9,150,670	-	9,150,670	-	-	-	-	-	-
House property income	1,448,352	-	-	1,448,352	-	-	-	-	-
CAMPES 's Contribution	3,503	3,503	-	-	-	-	-	-	-
Subscription and Contribution	5,835,048	5,821,813	13,235	-	-	-	-	-	-
	130,465,189	27,326,332	9,549,663	1,454,109	320,730	56,406,741	19,881,893	9,719,954	5,805,767
EXPENDITURE									
Project expenses	111,278,505	20,957,370	-	-	-	55,132,445	19,710,309	9,672,674	5,805,707
Training center expenses	8,482,888	-	8,482,888	-	-	-	-	-	-
Salaries and benefits	10,046,808	10,046,808	-	-	-	-	-	-	-
Office Rent	356,349	356,349	-	-	-	-	-	-	-
Utilities	169,336	169,336	-	-	-	-	-	-	-
Office expenses	1,849,305	1,849,305	-	-	-	-	-	-	-
Bank charge	88,919	51,543	8,948	1,340	8,680	12,060	3,720	2,568	60
Interest on DBH loan	178,484	-	-	178,484	-	-	-	-	-
Repair and Maintenance	46,810	-	-	46,810	-	-	-	-	-
Treatment Support	1,660	-	-	-	1,660	-	-	-	-
Income tax expenses	441,920	92,482	179,086	115,366	54,986	-	-	-	-
Depreciation	2,933,782	1,420,276	38,694	-	-	1,262,236	167,864	44,712	-
	135,874,766	34,943,469	8,709,616	342,000	65,326	56,406,741	19,881,893	9,719,954	5,805,767
Total									
Excess of income over expenditure for the year	(5,409,577)	(7,617,137)	840,047	1,112,109	255,404	-	-	-	-
	130,465,189	27,326,332	9,549,663	1,454,109	320,730	56,406,741	19,881,893	9,719,954	5,805,767



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

	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	Protyasha	Ongkar	CSEF - Phase II	SAMPRETI	EPR	WFP	CSEF-Phase III	Amount in BDT RACE
RECEIPTS													
Opening cash & bank balance	17,492,390	7,367,925.00	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 obligation	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



	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	Prottyasha	Ongikar	CSEF - Phase II	SAMPRETI	EPR	WFP	CSEF -Phase III	RACE
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	-	-	-	-	-	-	-
Advance against program expense	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	131,783,852	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



GONO SHAKKHORATA OBHILAN
[Campaign for Popular Education (CAMPE)]
Project wise Receipts and Payments
For the year ended 30 June 2018

Amount in BDT										
	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	Protyasha	Ongikar	CSEF -Phase II	CSEF -Phase III	RACE
RECEIPTS										
Opening cash & bank balance	19,576,272	5,234,555	44,116	565,866	1,704,998	7,505,989	4,335,254	170,683	14,811	-
Project Receipts										
Foreign donation received	97,063,086	18,952,186	-	-	-	55,167,851	-	-	12,943,049	10,000,000
Other Receipts										
Bank interest income	556,495	536,075	1,981	5,757	12,682	-	-	-	-	-
Subscription and Contribution	5,535,960	5,535,960	-	-	-	-	-	-	-	-
House property income	1,261,271	-	-	1,261,271	-	-	-	-	-	-
Annual subscription	226,000	226,000	-	-	-	-	-	-	-	-
Training center receipts	8,997,689	-	8,997,689	-	-	-	-	-	-	-
Advance realised	4,190,462	547,797	27,540	46,485	-	3,568,640	-	-	-	-
CAMPE Staff Welfare Fund	204,264	-	-	-	204,264	-	-	-	-	-
Outstanding Liabilities	29,069,386	29,069,386	-	-	-	-	-	-	-	-
Interest Receivable Realised	231,969	231,969	-	-	-	-	-	-	-	-
FDR Encashment	25,187,919	12,689,823	12,498,096	-	-	-	-	-	-	-
Current A/C with projects	37,800,395	16,770,395	1,450,000	-	-	-	17,100,000	-	1,700,000	780,000
Total receipts	229,901,168	89,794,146	23,019,422	1,879,379	1,921,944	66,242,479	21,435,254	170,683	14,657,860	10,780,000



	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	Protyasha	Ongikar	CSEF -Phase II	CSEF -Phase III	RACE
PAYMENTS										
Project payments	105,237,724	20,474,213	-	-	-	54,276,813	15,577,097	-	9,412,424	5,497,177
Other payments										
Training center expenses										
Advances	7,341,875	-	7,341,875	-	-	-	-	-	-	-
Salaries and benefits	3,943,429	1,035,588	27,540	46,485	20,000	-	-	-	-	2,813,816
Office expenses	6,389,275	6,389,275	-	-	-	-	-	-	-	-
Investment in FDR	1,275,402	1,275,402	-	-	-	-	-	-	-	-
Provident fund	10,200,000	1,000,000	7,700,000	-	1,500,000	-	-	-	-	-
Relief/ Disaster rehabilitation fund	5,272,192	5,272,192	-	-	-	-	-	-	-	-
Office rent	236,460	236,460	-	-	-	-	-	-	-	-
Utilities	294,374	294,374	-	-	-	-	-	-	-	-
Outstanding Liabilities	120	120	-	-	-	-	-	-	-	-
Bank charge	24,057,038	24,057,038	-	-	-	-	-	-	-	-
Loan paid	72,471	49,044	-	1,340	3,680	12,060	3,720	-	2,568	60
Interest on DBH loan	1,022,176	-	-	1,022,176	-	-	-	-	-	-
Repair and Maintenance	178,484	-	-	178,484	-	-	-	-	-	-
Current A/C with projects	46,485	-	-	46,485	-	-	-	-	-	-
Advance Income Tax paid	30,425,054	19,915,054	6,950,000	-	-	-	-	-	2,780,000	780,000
Treatment Support	75,550	73,706	-	576	1,268	-	-	-	-	-
Accounts payable	1,660	-	-	-	1,660	-	-	-	-	-
Accounts payable (VAT, Tax and Vendors)	13,464,861	-	357,670	-	-	5,800,025	5,809,154	137,500	1,360,512	-
Total payments	2,874,150	2,353,758	520,392	-	-	-	-	-	-	-
Closing cash and bank balance	212,408,780	82,426,224	22,897,478	1,295,546	1,506,608	60,108,898	21,389,971	137,500	13,555,504	9,091,053
	17,492,388	7,367,923	121,944	583,834	415,336	6,133,582	45,284	33,183	1,102,356	1,688,947
	229,901,168	89,794,146	23,019,422	1,879,379	1,921,944	66,242,479	21,435,254	170,683	14,657,860	10,780,000

