

**GONO SHAKKHORATA OBHIJAN
(Campaign for Popular Education (CAMPE))
Independent Auditor's Report and
Financial Statements
As at and for the year ended 30 June 2022**

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 2022, 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 2022, 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: 2210020950AS560060

Dhaka, 02 October 2022

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

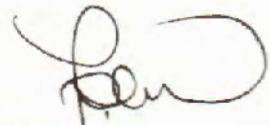
	Notes	Amount in BDT	
		30 June 2022	30 June 2021
ASSETS			
Non-current assets			
Property, plant and equipment	4.0	26,603,204	26,780,845
		<u>26,603,204</u>	<u>26,780,845</u>
Current assets			
Investment in FDR	5.0	8,998,890	6,756,036
Advance, deposit & prepayment	6.0	11,000	328,429
Advance income tax	7.0	3,112,233	2,808,611
Grants receivables	8.0	10,088,000	1,660,028
Loans and other receivables	9.0	7,200,821	4,431,644
Cash and cash equivalent	10.0	6,801,636	14,688,496
		<u>36,212,580</u>	<u>30,673,244</u>
TOTAL ASSETS		<u>62,815,784</u>	<u>57,454,089</u>
FUND & LIABILITIES			
Funds			
Capital fund		43,982,549	41,025,790
Staff welfare fund	11.0	-	4,048,084
Relief / Disaster rehabilitation fund	12.0	1,158,756	1,111,793
		<u>45,141,305</u>	<u>46,185,667</u>
Liabilities			
Non-current liabilities			
Deferred income / fixed asset fund	13.0	524,229	683,198
Grants received in advance	14.0	4,043,628	5,535,814
		<u>4,567,857</u>	<u>6,219,012</u>
Current liabilities			
Provision & other payables	15.0	6,374,873	2,194,022
Loans and other payables	16.0	5,790,500	2,250,000
Advance office rent		400,000	400,000
Income tax payable	17.0	541,249	205,388
		<u>13,106,621</u>	<u>5,049,410</u>
TOTAL FUND & LIABILITIES		<u>62,815,784</u>	<u>57,454,089</u>

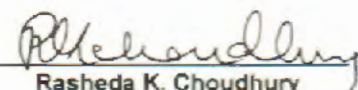
The accompanying notes form an integral part of these financial statements.

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: 2210020950AS560060
Dhaka, 02 October 2022


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


Rasheda K. Choudhury
Executive Director
Campaign for Popular Education



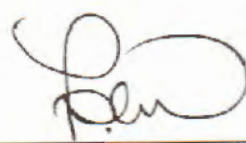
GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2022

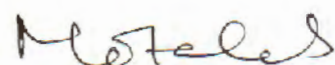
	<u>Note</u>	<u>Amount in BDT</u>	
		<u>30 June 2022</u>	<u>30 June 2021</u>
INCOME			
Donor grants	18.0	50,521,029	35,665,572
Interest income	19.0	318,808	283,776
Training center income	20.0	285,011	162,547
House property income		2,000,000	2,280,000
Subscription and contribution	21.0	4,703,738	4,396,641
Total income		57,828,586	42,788,535
EXPENDITURE			
Project expenses	22.0	50,071,380	35,258,956
Training center expenses	23.0	684,039	127,198
House property expenses	24.0	91,134	388,141
Welfare fund expenses	25.0	4,299	4,299
Office expenses	26.0	7,016,606	5,629,125
Audit fees	27.0	126,500	115,000
Depreciation	28.0	512,959	575,121
Income tax expenses	17.0	335,861	154,326
Total expenditure		58,842,778	42,252,165
Net surplus of income/(expenditure) for the year		(1,014,193)	536,370
		57,828,586	42,788,535

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

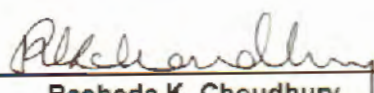
As per our report of same date.

A. Qasem & Co.
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Dhaka, 02 October 2022


Rasheda K. Choudhury
Executive Director
Campaign for Popular Education



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of receipts and payments
For the year ended 30 June 2022

	<u>Note</u>	<u>Amount in BDT</u>	
		<u>30 June 2022</u>	<u>30 June 2021</u>
Receipts			
Opening balance			
Cash in hand		33,374	27,489
Cash at bank		14,655,122	7,705,399
		<u>14,688,496</u>	<u>7,732,888</u>
Project receipts			
Donor grants received		40,108,321	43,640,327
		<u>40,108,321</u>	<u>43,640,327</u>
Other receipts			
Interest income		9,657	95,206
Training center receipts		808,938	174,923
House property income		2,000,000	2,080,000
Subscription and contribution		2,348,372	2,799,113
Sale of disposed items		60,900	50,000
Advance realised		103,971	8,714
Outstanding obligation		18,619,990	20,026,376
Interest receivable realised		200,000	180,000
Current A/C with projects		22,250,100	22,256,200
		<u>46,401,928</u>	<u>47,670,532</u>
Total receipts		<u>101,198,745</u>	<u>99,043,747</u>
Payments			
Project payments		43,798,434	33,245,262
Other payments			
Training center expenses		684,030	94,046
House property expenses		83,460	388,675
Furniture and fixtures		248,542	268,400
Expenses against subscription and contribution-GF		3,158,811	5,615,974
Advance against program expense		11,000	845,451
Investment in FDR		2,000,000	-
Provident fund		-	480,767
Gratuity fund		-	131,145
Advance income tax		303,622	345,090
Outstanding liabilities		21,291,116	20,026,376
Current A/C with projects		21,869,552	20,582,974
Other expenses		116,147	23,000
Accounts payable paid - VAT and tax and other		832,395	2,308,091
Total payments		<u>94,397,109</u>	<u>84,355,251</u>
Closing balance		<u>6,801,636</u>	<u>14,688,496</u>
Closing balance represented by:			
Cash in hand		86,271	33,374
Cash at bank		6,715,365	14,655,122
		<u>6,801,636</u>	<u>14,688,496</u>

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 2022

	Amount in BDT			
	General fund	Training center	CAMPE building fund	Staff welfare fund
Balance as at 01 July 2021	11,279,576	1,506,627	26,675,222	1,564,366
Transfer from Staff welfare fund	-	-	-	4,048,084
Transfer from fixed asset fund	(30,168)	-	-	-
Transfer to Disaster Fund	(46,963)	-	-	-
Net surplus/(deficit) for the year	(3,291,089)	114,067	1,979,476	183,353
Balance as at 30 June 2022	7,911,356	1,620,693	28,654,698	5,795,802
Balance as at 01 July 2020	477,676	13,068,930	24,745,837	1,362,527
Add: Adjustment excess charge of income tax in previous years	(307,024)	970,848	-	-
Add: Previous years loan adjustment	12,831,135	(12,831,135)	-	-
Add: Previous years adjustment	(112,000)	-	-	-
Add: Previous years provision A/C	-	282,628	-	-
Net surplus / (deficit) for the year	(1,610,211)	15,356	1,929,386	201,839
Balance as at 30 June 2021	11,279,576	1,506,627	26,675,222	1,564,366
				41,025,790
				41,025,790



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Notes to the Financial Statements
As at and for the year ended 30 June 2022

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 and rearrangement thereof

Comparative information has been disclosed in respect of the one-year period from 01 July 2020 to 30 June 2021 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 2021 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 2021 to 30 June 2022.

2.10 Date of authorization for issue of the financial statements

The management reviewed the financial statements and authorized them for issue on 02 October 2022.

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

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 center

CAMPE runs a modest training center with accommodation facility for 08 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 center 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 this financial statement.

The figures appearing in these financial statements have been rounded off to the nearest BDT.

3.11 IFRS 16 Leases

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

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

3.12 COVID 19 effect

Due to Covid-19 pandemic, the program/activities have been partly affected to implement during the time from March 2021 to till date. Comparing with the year 2020-2021 and considering variant of Covid, the activities have been redesigned in 2021-2022 without any budget cut. Gradually we are implementing the activities by face to face or virtually as necessary. Beneficiaries are given with Covid related health and hygiene materials, i.e. masks, sanitizers, soap etc. They have also oriented with preventive measures related to Covid-19.



		Amount in BDT	
		30 June 2022	30 June 2021
4.00 Property, plant and equipment			
Cost:			
Opening balance		62,051,508	61,783,108
Add : Addition during the year		335,108	268,400
Less : Sales / Disposal / Transfer during the year		(2,994,996)	-
Closing balance		59,391,620	62,051,508
Accumulated Depreciation:			
Opening balance		35,270,663	34,695,542
Add : Depreciation charged during the year		512,654	575,121
Less : Sales / Disposal / Transfer during the year		(2,994,901)	-
Closing balance		32,788,416	35,270,663
Written Down Value		26,603,204	26,780,845

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

5.00 Investment in FDR

	Bank Name	Account No.		
CAMPE staff welfare fund	Delta Brac Housing Finance Corporation (DBH) Ltd.	71020110630	3,517,960	3,372,515
CAMPE staff welfare fund	People's Leasing and Financial Services Limited	22000000805	1,746,777	1,746,777
			5,264,737	5,119,292
Relief/Disaster rehabilitation fund	Delta Brac Housing Finance Corporation (DBH) Ltd.	71020121436	1,148,062	1,101,024
			1,148,062	1,101,024
CAMPE Building fund	IDLC Finance Limited	10252246728902	559,391	535,720
CAMPE Building fund	IPDC Finance Limited	1004251000002288	513,350	-
CAMPE Building fund	IPDC Finance Limited	1004251000002289	513,350	-
CAMPE Building fund	IPDC Finance Limited	1004251000002687	500,000	-
CAMPE Building fund	IPDC Finance Limited	1004251000002688	500,000	-
			2,586,091	535,720
			8,998,890	6,756,036

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	9,000	52,500
EPR project	6.02	2,000	171,958
GHAJ project	6.03	-	103,971
		11,000	328,429

6.01 General fund

Advance against salary	-	12,500
Advance against works	9,000	40,000
	9,000	52,500



		Amount in BDT	
		30 June 2022	30 June 2021
6.02	EPR project		
	Advance to 3rd parties - PASS	2,000	110,335
	Advance to 3rd parties - SEERA	-	61,623
		<u>2,000</u>	<u>171,958</u>
6.03	GHAJ project		
	Advance against vendor	-	103,971
		<u>-</u>	<u>103,971</u>
7.00	Advance income tax		
	Opening balance	2,808,611	8,062,540
	Add: Addition during the year	303,622	345,090
	Less: Adjusted during the year	-	(5,599,019)
		<u>3,112,233</u>	<u>2,808,611</u>
7.01	Year wise break up of advance income tax		
	Accounting Year	Income year	Assessment year
	2021-2022	2021-2022	2022-2023
	2020-2021	2020-2021	2021-2022
	2019-2020	2019-2020	2020-2021
	2018-2019	2018-2019	2019-2020
	2015-2016	2015-2016	2016-2017
			303,622
			345,090
			557,911
			1,537,913
			367,697
			<u>3,112,233</u>
			<u>2,808,611</u>
8.00	Grants receivables		
	Opening balance	1,660,028	5,484,873
	Add : Addition during the year	8.01 10,088,000	1,660,028
		<u>11,748,028</u>	<u>7,144,901</u>
	Less: Grants received during the year against projects	8.02 (1,660,028)	(5,484,873)
		<u>10,088,000</u>	<u>1,660,028</u>
8.01	Addition during the year		
	Grants receivable EWS-2021	6,807,319	-
	Grants receivable YAR	309,545	-
	ASA project	2,824,069	1,356,915
	UNICEF project	147,067	-
	BANBEIS project	-	303,113
		<u>10,088,000</u>	<u>1,660,028</u>
8.02	Grant received during the year from project		
	SRDW project	-	157,691
	BANBEIS project	303,113	-
	Grants receivable EWS-2021	-	2,138,645
	ASA project	1,356,915	3,188,537
		<u>1,660,028</u>	<u>5,484,873</u>



		Amount in BDT	
		30 June 2022	30 June 2021
9.00 Loans and other receivables			
General fund:			
Annual subscription receivable		1,074,994	1,039,620
Interest receivable on FDR - Disaster Fund		10,694	10,769
Loan to Bilkish Choudhury		72,361	283,611
Loan to Uthpala Das		38,896	155,560
Loan to Morchalin Sheikh		-	33,328
Loan to Shafiqul Islam		-	30,001
Receivable from CPF		113,163	357,212
Loan to BANBEIS project		-	500,000
Loan to ASA project		50,000	1,750,000
Loan to EWS-2021 project		3,847,000	-
Loan to YAR project		350,000	-
Loan to UNICEF Project		164,500	-
Receivable from outstanding liabilities		512,048	-
Training Centre:			
Loan to General Fund		69,000	-
Loan to ASA project		800,000	-
Receivable from Vendor		6,073	-
CAMPE Building Fund:			
Receivable for house rent		-	200,000
Interest receivable on FDR		23,419	13,587
Staff Welfare Fund:			
Interest receivable on FDR		68,673	57,956
		7,200,821	4,431,644

10.00 Cash and cash equivalents

Cash in hand	10.01	86,271	33,374
Cash at bank	10.02	6,715,365	14,655,122
		6,801,636	14,688,496

10.01 Cash in hand

General fund	54,992	9,005
Training center	5,432	5,177
Building fund	1,588	268
GHAJ project	378	5,727
EPR project	5,182	4,120
SRDW project	420	728
EGE project	7,432	2,528
EWS-UNICEF	10,847	2,552
ASA project	-	3,269
	86,271	33,374



			Amount in BDT	
			30 June 2022	30 June 2021
10.02 Cash at bank				
	<u>Bank Name</u>	<u>Account No.</u>		
General fund	Janata Bank Ltd	004000145	343,684	4,772,833
General fund	Janata Bank Ltd-UNESCO	001048716	2,147,643	504,324
General fund	Janata Bank Ltd-EWS	0100101935341	86,276	1,762,951
General fund	Janata Bank Ltd	004001341	-	11,056
General fund	Janata Bank Ltd	0100101935341	-	1,258
General fund	SCB-UNESCO	01-1062905-02	-	129,465
General fund	SCB-BANBEIS	01-1062905-02	-	1,896,827
General fund	MTBL-YAR	0043-0210007972	71,771	641
General fund	MTBL	00430210007972	-	2,165
General fund	Standard Chartered	01-1062905-01	46,553	50,473
General fund	Standard Chartered	02-1062905-01	-	47,694
General fund	Standard Chartered	02-1062905-03	-	32,578
General fund	Standard Chartered	01-1062905-03	15,000	-
CAMPE training centre	BRAC Bank Ltd	1501100132099015	11,235	754,084
CAMPE building fund	BRAC Bank Ltd	1501102169840001	406,582	407,994
CAMPE staff welfare fund	Prime Bank Ltd	12731010037271	459,215	458,222
GHAJ project	Standard Chartered	02-1062905-03	1,319,364	782,842
EWS-UNICEF project	Standard Chartered	02-1062905-01	6,586	550,347
EPR project	MTBL	0043-0320000832	99,679	533,910
CSEF-Phase - III project	Standard Chartered	01-1062905-02	312,897	316,302
WFP project	Janata Bank Ltd	004001341	262,935	-
SRDW Project	Prime Bank Ltd	2162311012941	5,515	619,797
EGE Project	BRAC Bank Ltd.	1501100568187004	113,570	503,043
ASA Project	Standard Chartered	02-1062905-02	1,006,859	516,316
			6,715,365	14,655,122
11.00 Staff welfare fund				
Opening Balance			4,048,084	4,048,084
Add: Addition during the year			-	-
			4,048,084	4,048,084
Less: Payment during the year			(4,048,084)	-
			-	4,048,084
Staff welfare fund BDT 40,48,084 was transferred to capital fund during the year.				
12.00 Relief / Disaster rehabilitation fund				
Opening balance			1,111,793	1,060,840
Add: Addition during the year (Interest income)			46,963	50,953
			1,158,756	1,111,793
13.00 Deferred income / fixed asset fund				
EPR project			37,140	148,105
CSEF - Phase III project			17	23
ASA project			213,258	193,840
EGE project			80,747	165,998
SRDW project			85,552	175,232
GHAJ project			77,042	-
General Fund			30,473	-
			524,229	683,198



		Amount in BDT	
		30 June 2022	30 June 2021
14.00 Grants received in advance			
Opening balance		5,535,814	1,983,729
Add: Donation received during the year	14.01	40,108,321	44,080,899
Add: Receivable for donor grants		10,088,000	1,660,028
		55,732,135	47,724,656
Less: Transferred to GF against Porticus grants		-	(1,182,030)
Less: Transferred to grants receivable		(1,660,028)	(5,484,873)
Less: Transferred to statement of income & expenditure	14.02	(50,028,479)	(35,521,939)
		4,043,628	5,535,814
14.01 Grants received during the year			
WFP project		428,735	-
EPR project		6,077,808	7,783,733
GHAJ project		4,098,654	2,526,000
EWS - UNICEF		572,168	4,826,481
ASA project		8,585,436	12,615,000
Porticus project		-	1,810,029
MLE - NETZ		-	447,450
EWS - EU		-	4,423,260
Rights & Well Being - OXFAM		-	114,221
BANBEIS project		-	1,396,887
SDG4.7,YAR & Spotlight ASPBAE		884,635	664,390
Covid-19 - BRAC		-	400,000
SRDW project		2,563,569	5,107,548
EGE project		1,677,571	1,965,899
SDG4_UNESCO		3,100,000	-
SCB COVID-19 project		12,006,742	-
ALT Project DAM		113,003	-
		40,108,321	44,080,899
14.02 Transferred to statement of income & expenditure			
EPR project		6,666,840	7,197,572
WFP project		165,800	-
CSEF - Phase III project		3,407	-
ASA project		9,912,589	10,783,378
SRDW project		3,178,158	4,329,332
EGE project		2,062,140	1,573,544
GHAJ project		3,597,727	1,673,642
EWS - UNICEF		594,966	4,378,583
SDG4.7,YAR & Spotlight ASPBAE		1,154,845	662,144
Rights & Well Being - OXFAM		-	114,221
MLE - NETZ		-	447,450
EWS - EU 2021		8,572,434	2,658,153
BANBEIS project		-	1,700,000
SDG4 project		-	3,920
SDG4_UNESCO		1,427,661	-
SCB COVID-19 project		12,006,742	-
ALT project DAM		113,003	-
Education Budget-UNICEF		572,168	-
		50,028,479	35,521,939



			Amount in BDT	
			30 June 2022	30 June 2021
15.00	Provision & other liabilities			
	General fund:			
	BANBEIS Provision		-	1,699,940
	Provision-GF		31,796	-
	Provision-Audit fee-GF		126,500	115,000
	Provision-MLE		105,900	105,900
	Provision-EWS-EU 2021		3,052,749	-
	EPR project:			
	Provision		2,000	1,500
	ASA project:			
	Provision		2,980,928	126,500
	GHAJ project:			
	Provision		75,000	40,182
	EWS - UNICEF:			
	Provision		-	105,000
			8,374,873	2,194,022
16.00	Loans and other payables			
	Loan from Executive Director		510,000	-
	Loan from projects	15.1	5,280,500	2,250,000
			5,790,500	2,250,000
15.1	Loan from projects			
	BANBEIS Project:			
	Loan from General Fund		-	500,000
	Training Center:			
	Loan from General Fund		69,000	-
	EWS'21 Project:			
	Loan from General Fund		3,847,000	-
	ASPB AE Project:			
	Loan from General Fund		350,000	-
	Education Watch Project:			
	Loan from General Fund		164,500	-
	ASA Project:			
	Loan from General Fund		50,000	1,750,000
	Loan from Training Center		800,000	-
			5,280,500	2,250,000
17.00	Income tax payable			
	Opening balance		205,388	6,313,906
	Add: Provision made during the year		335,861	154,326
	Addition during the year		307,640	154,326
	Under provision of previous year		28,221	-
	Less: Adjustment for previous years		-	(6,262,844)
			541,249	205,388
	Accounting year	Income year	Assessment year	
	2021-2022	2021-2022	2022-2023	335,861
	2020-2021	2020-2021	2021-2022	154,326
	2019-2020	2019-2020	2020-2021	-
	2018-2019	2018-2019	2019-2020	-
	2015-2016	2015-2016	2016-2017	51,062
				541,249
				205,388



		Amount in BDT	
		30 June 2022	30 June 2021
18.00 Donor grants			
Transferred from donor grants in advance	18.01	50,521,029	35,665,572
		50,521,029	35,665,572
18.01 Transferred from donor grants in advance			
WFP project		165,800	-
EPR project		6,792,400	7,360,116
CSEF - Phase III		3,407	-
GHAJ project		3,629,227	1,673,642
EWS - UNICEF		594,966	4,378,583
YAR,SDG4.7, SDG4,SCB,DAM,Unicef,EWS,Oxfam & NETZ		23,886,829	5,585,888
EGE project		2,147,391	1,658,797
SRDW project		3,287,838	4,419,008
ASA project		10,033,171	10,589,538
		60,521,029	35,665,572
19.00 Interest income			
General fund		56,123	30,933
Training centre		1,497	3,761
CAMPE building fund		70,611	37,527
CAMPE staff welfare fund		187,652	206,137
GHAJ project		4	102
EWS - UNICEF		57	117
SRDW project		2,095	3,529
EGE project		721	1,461
ASA project		-	208
WFP project		48	-
		318,808	283,776
20.00 Training centre income			
Food		94,185	36,970
Seat rent		121,200	94,800
Training hall room rent		30,000	10,000
Equipment rent		13,000	4,000
Sound system		1,000	2,000
Service charges		25,626	14,777
		285,011	162,547
21.00 Subscription and contribution			
Annual subscriptions		487,000	560,000
Partners contributions		1,201,647	336,820
Staff time contributions		855,925	1,508,384
Partner Contribution-TC		530,000	-
Income from House Rent		400,000	-
Miscellaneous receipts		220,126	293,297
Partner & Project contributions		318,174	1,628,571
Sale of disposed items -general fund		60,900	50,000
Administrative receipts		629,966	19,569
		4,703,738	4,396,641



		Amount in BDT	
		30 June 2022	30 June 2021
22.00 Project expenses			
GHAI project	22.01	3,597,731	1,673,744
EWS - UNICEF	22.02	595,023	4,378,700
CSEF - Phase III	22.03	3,407	-
WFP project	22.04	165,848	-
EPR Project	22.05	6,666,840	7,197,572
EGE project	22.06	2,062,861	1,575,005
SRDW project	22.07	3,180,253	4,332,861
ASA project	22.08	9,912,589	10,515,186
General fund	22.09	23,886,829	5,585,888
		50,071,380	35,258,956
22.01 GHAI project			
Program activity expenses		3,180,712	1,673,744
Office overheads & administration		437,019	-
		3,597,731	1,673,744
22.02 EWS - UNICEF			
Program activity expenses		595,023	4,378,700
		595,023	4,378,700
22.03 CSEF - Phase III project			
Bank charges		3,407	-
		3,407	-
22.04 WFP project			
Program activity expenses		165,848	-
		165,848	-
22.05 EPR Project			
Program activity expenses		6,036,883	6,641,645
Administrative and overhead expenses		629,957	555,927
		6,666,840	7,197,572
22.06 EGE project			
Program activity expenses		1,914,832	1,575,005
Administrative and overhead expenses		148,029	-
		2,062,861	1,575,005
22.07 SRDW project			
Program activity expenses		2,659,343	3,761,191
Administrative and overhead expenses		520,910	571,670
		3,180,253	4,332,861
22.08 ASA project			
Program activity expenses		8,607,375	9,212,383
Administrative and overhead expenses		1,305,214	1,302,803
		9,912,589	10,515,186



		Amount in BDT	
		30 June 2022	30 June 2021
22.09 General fund			
YAR project	22.09.1	1,013,925	251,400
SCB COVID-19 project	22.09.2	12,006,742	-
Development of SDG 4 Strategic Framework and Action	22.09.3	1,427,661	3,920
NETZ project	22.09.4	-	447,450
Review Education Policies & Plans-MLE	22.09.5	113,003	-
Empowering girls project	22.09.6	572,168	-
Rights & Well Being - OXFAM	22.09.7	-	114,221
SDG 4.7 project	22.09.8	180,896	410,744
EWS - EU 2021	22.09.9	8,572,434	2,658,153
BANBEIS project	22.09.10	-	1,700,000
		23,886,829	5,585,888
22.09.1 YAR project			
Program activity expenses		878,064	251,400
Administrative and overhead expenses		135,861	-
		1,013,925	251,400
22.09.2 SCB COVID-19 Project			
Program activity expenses		11,434,992	-
Administrative and overhead expenses		571,750	-
		12,006,742	-
22.09.3 Development of SDG 4 Strategic framework and action plan for Bangladesh through consultations UNESCO			
Program activity expenses		1,335,726	-
Administrative and overhead expenses		88,130	-
Bank charges		3,805	3,920
		1,427,661	3,920
22.09.4 MLE - NETZ			
Program activity expenses		-	447,450
		-	447,450
22.09.5 ALT Project DAM			
Program activity expenses		113,003	-
		113,003	-
22.09.6 Education Budget-UNICEF			
Program activity expenses		572,168	-
		572,168	-
22.09.7 Rights & Well Being - OXFAM			
Rights & Well Being - OXFAM		-	114,221
		-	114,221



		Amount in BDT	
		30 June 2022	30 June 2021
22.09.8 SDG 4.7 project			
Program activity expenses		180,896	410,744
		<u>180,896</u>	<u>410,744</u>
22.09.9 EWS - EU 2021			
Program activity expenses		5,244,902	2,658,153
Administrative and overhead expenses		3,323,008	-
Bank charges		4,524	-
		<u>8,672,434</u>	<u>2,668,153</u>
22.09.10 BANBEIS			
Program activity expenses		-	1,700,000
		<u>-</u>	<u>1,700,000</u>
23.00 Training center expenses			
Office maintenance		532,822	730
Food cost		73,350	56,623
Salaries, wages and other benefits		42,250	58,130
Repair and maintenance		15,237	8,529
Travelling and transportation		3,960	640
Printing and stationeries		5,540	-
Other expenses		9,595	520
Bank charges		1,285	2,026
		<u>684,039</u>	<u>127,198</u>
24.00 House property expenses			
Municipal or local tax		83,540	380,320
Bank charges		7,594	7,821
		<u>91,134</u>	<u>388,141</u>
25.00 Welfare fund expenses			
Bank charges on FDR		3,000	3,000
Bank charges		1,299	1,299
		<u>4,299</u>	<u>4,299</u>
26.00 Office expenses			
Salaries and benefits		4,042,144	3,465,501
Office rent		1,242,000	1,026,000
Utilities		75,929	94,655
Office expenses		1,525,712	973,376
FYTP Evaluation-CARITAS		116,147	-
Other expenses		-	23,000
Bank charges		14,674	46,593
		<u>7,016,606</u>	<u>5,629,125</u>
27.00 Audit fees			
Audit fees		126,500	115,000
		<u>126,500</u>	<u>115,000</u>



		Amount in BDT	
		30 June 2022	30 June 2021
28.00 Depreciation			
General fund	41,984	139,334	
Training center	18,402	23,754	
EPR project	125,560	162,544	
EGE project	85,251	85,253	
SRDW project	89,680	89,676	
ASA project	120,582	74,560	
GHAJ project	31,500	-	
	512,959	575,121	

- 29.00** 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 2022

Group of PPE	Cost				Rates of Dep. (%)	Depreciation			Written down value as at 30 June 2022
	Opening balance as at 01 July 2021	Addition during the year	Adjustment during the year	Sales/Disposal/Transfer during the year		Opening balance as at 01 July 2021	Addition during the year	Sales/Disposal/Transfer during the year	
A. General Fund									
Furniture & fixtures	2,223,893	-	-	286,584	25%	2,223,507	-	289,544	1,933,963
Office equipments (Computer)	6,426,160	71,971	-	877,813	33.33%	6,426,404	41,679	877,799	5,590,284
Office equipments (Others)	5,538,743	-	-	383,814	20%	5,538,638	-	383,798	5,154,839
Vehicles	11,254,327	-	-	1,212,000	20%	11,254,322	-	1,211,998	10,042,323
Sub-total	25,443,132	71,971	-	2,763,221		25,442,871	41,679	2,763,141	22,721,409
B. CAMPE Training Centre									
Furniture & fixtures	101,210	-	-	-	25%	82,064	10,508	-	92,572
Office equipments (Computer)	70,250	-	-	70,249	33.33%	-	-	-	70,249
Office equipments (Others)	806,896	-	-	20,800	20%	786,096	7,494	20,791	774,188
Sub-total	878,346	-	-	20,800		868,160	18,002	20,791	847,367
C. CAMPE Building Fund									
Land	26,058,855	-	-	-	0%	26,058,855	-	-	26,058,855
Building	7,500,000	-	-	-	33.33%	7,499,999	-	-	7,499,999
Sub-total	33,558,855	-	-	-		33,558,854	-	-	33,558,854
D. Civil Society Education Fund									
Furniture & fixtures	96,091	-	-	23,705	25%	96,067	-	23,703	72,364
Office equipments (Computer)	397,298	-	-	96,500	33.33%	397,292	-	96,498	301,794
Office equipments (Others)	176,770	-	-	91,770	20%	176,767	-	91,768	84,999
Sub-total	670,149	-	-	210,975		670,126	-	210,969	458,157
E. ASA									
Office equipments (Computer)	268,400	140,000	-	-	33.33%	74,560	120,582	-	195,142
Sub-total	268,400	140,000	-	-		74,560	120,582	-	213,258
F. EPR									
Furniture and fixtures	-	14,595	-	-	25%	-	2,432	-	2,432
Furniture and fixtures-PO	71,233	-	-	-	25%	41,516	17,823	-	59,309
Computer and printers	80,910	-	-	-	33.33%	58,146	18,602	-	76,748
Computer and printers-SPO	109,425	-	-	-	33.33%	80,655	28,770	-	109,425
Office equipments	18,600	-	-	-	20%	13,952	4,648	-	18,600
Office equipments-PO	26,711	-	-	-	20%	12,450	5,341	-	17,791
Office equipments-SPO	215,762	-	-	-	20%	167,817	47,944	-	215,761
Sub-total	622,641	14,595	-	-		374,536	125,580	-	500,098
G. SRDW									
Office equipments (Computer)	230,400	-	-	-	33.33%	102,400	76,800	-	179,200
Office equipments (Others)	64,400	-	-	-	20%	17,188	12,880	-	30,048
Sub-total	294,800	-	-	-		119,588	89,680	-	205,248
H. EGE									
Office equipments (Computer)	186,800	-	-	-	33.33%	97,186	55,533	-	152,718
Office equipments (Others)	146,585	-	-	-	20%	52,002	29,718	-	81,720
Sub-total	316,185	-	-	-		149,187	85,251	-	234,438
I. GHAI									
Furniture & fixtures	-	36,102	-	-	33.33%	-	7,020	-	29,082
Office equipments (Computer)	73,440	-	-	-	20%	24,480	24,480	-	48,960
Sub-total	-	106,542	-	-		-	31,500	-	70,462
Total 30 June 2022	62,051,508	336,108	-	2,994,996		35,270,663	512,654	2,994,901	26,603,204
Total 30 June 2021	61,783,108	268,400	-	-		34,695,542	575,121	-	26,780,845



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

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare	SRDW project	ASA project	EGE project	GHAJ project	EPR project	EWS UNICEF	WFP project	CSEF - Phase III project
ASSETS													
Non current assets													
Property, plant and equipment	26,803,204	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	43,962,549	7,911,356	1,620,693	28,654,698	5,795,802	-	-	-	-	-	-	-	-
Staff welfare fund	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-
Advance office rent	400,000	-	-	400,000	-	-	-	-	-	-	-	-	-
Income tax payable	541,249	335,861	41,165	141,203	23,020	-	-	-	-	-	-	-	-
Total liabilities	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 financial position
As at 30 June 2021

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare	SRDW project	ASA project	EGE project	GHAI project	EPR project	EWS UNICEF	CSEF - Phase III project
ASSETS												
Non current assets												
Property, plant and equipment	26,780,845	261	38,530	26,058,856	-	175,232	193,840	165,998	-	148,105	-	23
Current assets												
Investment in FDR	6,756,036	1,101,024	-	535,720	5,119,292	-	-	-	-	-	-	-
Advance, deposit & prepayment	328,429	52,500	-	-	-	-	-	-	103,971	171,958	-	-
Advance income tax	2,808,611	2,058,610	750,000	-	-	-	-	-	-	-	-	-
Grants, loans and other receivables	6,091,672	4,463,214	-	213,587	57,955	-	1,356,915	-	-	-	-	-
Cash and cash equivalent	14,688,496	9,221,271	759,261	408,261	458,222	620,525	519,585	505,571	788,569	538,030	552,899	316,302
Total assets	57,454,089	16,896,880	1,547,791	27,216,425	5,635,469	795,757	2,070,340	671,569	892,540	858,093	552,899	316,325
FUND & LIABILITIES												
Funds												
Capital fund	41,025,790	11,279,576	1,506,627	26,675,222	1,564,365	-	-	-	-	-	-	-
Staff welfare fund	4,048,084	-	-	-	4,048,084	-	-	-	-	-	-	-
Relief/ Disaster rehabilitation fund	1,111,793	1,111,793	-	-	-	-	-	-	-	-	-	-
Liabilities												
Non-current liabilities												
Deferred income / fixed asset fund	683,198	-	-	-	-	175,232	193,840	165,998	-	148,105	-	23
Grants received in advance	5,535,814	2,084,671	-	-	-	620,525	-	505,571	852,358	708,488	447,899	316,302
Current liabilities												
Provision & other liabilities	2,194,022	1,920,840	-	-	-	-	126,500	-	40,182	1,500	105,000	-
Loans and other payables	2,250,000	500,000	-	-	-	-	1,750,000	-	-	-	-	-
Advanc office rent	400,000	-	-	400,000	-	-	-	-	-	-	-	-
Income tax payable	205,388	-	41,165	141,203	23,020	-	-	-	-	-	-	-
	57,454,089	16,896,880	1,547,791	27,216,425	5,635,469	795,757	2,070,340	671,569	892,540	858,093	552,899	316,325



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	Amount in BDT							CSEF - Phase III project
		CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	
INCOME									
Grants income/Donor grants	50,521,029	23,886,829	-	-	-	3,267,838	10,033,171	2,147,391	3,407
Interest income	318,808	56,123	1,497	70,611	187,652	2,095	-	721	-
Training centre income	285,011	-	285,011	-	-	-	-	-	48
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	165,848
									3,407
EXPENDITURE									
Project expenses	50,071,380	23,886,829	-	-	-	3,180,253	9,912,589	2,062,861	3,407
Training center expenses	684,039	-	684,039	-	-	-	-	-	-
Salaries and benefits	4,042,144	4,042,144	-	-	-	-	-	-	-
Travelling and transportation	-	-	-	-	-	-	-	-	-
Assets Disposed	-	-	-	-	-	-	-	-	-
Office rent	1,242,000	1,242,000	-	-	-	-	-	-	-
Utilities	75,929	75,929	-	-	-	-	-	-	-
Office expenses	1,641,939	1,641,939	-	80	-	-	-	-	-
Audit fees	126,500	126,500	-	-	-	-	-	-	-
Bank charges	26,567	14,674	-	7,594	4,299	-	-	-	-
CAMPE Project Contribution	-	-	-	-	-	-	-	-	-
Land development tax	83,460	-	-	83,460	-	-	-	-	-
Depreciation	512,959	41,964	18,402	-	-	89,680	120,582	85,251	-
Income tax expenses	335,861	335,861	-	-	-	-	-	-	-
	58,842,778	31,407,779	702,441	91,134	4,299	3,269,933	10,033,171	2,148,112	165,848
									3,407
Total									
Excess of income over expenditure for the year	(1,014,193)	(3,291,089)	114,067	1,979,476	183,353	-	10,033,171	2,148,112	165,848
									3,407



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of profit or loss & other comprehensive income
For the year ended 30 June 2021

Particulars	Total	Amount in BDT										
		CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	GHAJ project	EPR project	EWS UNICEF	CSEF - Phase III project
INCOME												
Grants income / donor grants	35,665,572	5,585,888	-	-	-	4,419,008	10,589,538	1,658,797	1,673,642	7,360,116	4,378,583	-
Interest income	283,776	30,933	3,761	37,527	206,137	3,529	208	1,461	102	-	117	-
Training centre income	162,547	-	162,547	-	-	-	-	-	-	-	-	-
House property income	2,280,000	-	-	2,280,000	-	-	-	-	-	-	-	-
Subscription and contribution	4,396,641	4,396,641	-	-	-	-	-	-	-	-	-	-
	42,788,535	10,013,462	166,308	2,317,527	206,137	4,422,537	10,589,746	1,660,258	1,673,744	7,360,116	4,378,700	-
EXPENDITURE												
Project expenses	35,258,956	5,585,888	-	-	-	4,332,861	10,515,186	1,575,005	1,673,744	7,197,572	4,378,700	-
Training center expenses	127,198	-	127,198	-	-	-	-	-	-	-	-	-
Salaries and benefits	3,465,501	3,465,501	-	-	-	-	-	-	-	-	-	-
Office rent	1,026,000	1,026,000	-	-	-	-	-	-	-	-	-	-
Utilities	94,655	94,655	-	-	-	-	-	-	-	-	-	-
Office expenses	974,606	973,376	-	1,230	-	-	-	-	-	-	-	-
Audit fees	115,000	115,000	-	-	-	-	-	-	-	-	-	-
Bank charges	58,712	46,593	-	7,821	4,299	-	-	-	-	-	-	-
Land development tax	379,090	-	-	379,090	-	-	-	-	-	-	-	-
Project development expenses	23,000	23,000	-	-	-	-	-	-	-	-	-	-
Depreciation	575,121	139,334	23,754	-	-	89,676	74,560	85,253	-	162,544	-	-
Income tax expenses	154,326	154,326	-	-	-	-	-	-	-	-	-	-
Total	42,252,165	11,623,673	150,952	388,141	4,299	4,422,537	10,589,746	1,660,258	1,673,744	7,360,116	4,378,700	-
Excess of income over expenditure for the year	536,370	(1,610,211)	15,356	1,929,386	201,839	-	0	-	-	-	-	-
	42,788,535	10,013,462	166,308	2,317,527	206,137	4,422,537	10,589,746	1,660,258	1,673,744	7,360,116	4,378,700	-



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

Amount in BDT

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare	SRDW project	ASA project	EGE project	GHAI project	EMS UNICEF	EPR project	CSEF-Phase III project	WFP project
RECEIPTS													
Opening cash and cash equivalents	14,688,496	9,221,271	759,262	408,262	458,222	820,525	519,585	505,571	786,569	552,959	538,030	316,302	-
Project receipts													
Donor grants received	40,108,321	16,675,548	-	-	-	2,563,569	8,585,436	1,677,571	4,096,654	-	6,077,808	-	428,735
Other receipts	9,657	600	1,497	2,343	2,292	2,095	-	721	4	57	-	-	49
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-
FDR encasement	-	-	-	-	-	-	-	-	-	-	-	-	-
Subscription and contribution	2,409,272	2,409,272	-	-	-	-	-	-	-	-	-	-	-
House property income	2,000,000	-	-	2,000,000	-	-	-	-	-	-	-	-	-
Sales of disposed items	-	-	-	-	-	-	-	-	-	-	-	-	-
Training center receipts	808,938	-	808,938	-	-	-	-	-	103,971	-	-	-	-
Advance realised	103,971	-	-	-	-	-	-	-	-	-	-	-	-
CAMPE Staff Welfare Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	18,619,990	18,619,990	-	-	-	-	-	-	-	-	-	-	-
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	460,514	3,186,188	13,505,020	2,183,863	5,934,988	717,456	6,615,838	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	555,023	6,507,477	-	165,848
Other payments													
Training center expenses	684,030	-	684,030	-	-	-	-	-	-	-	-	-	-
Furniture and fixture	248,542	-	-	-	-	-	140,000	-	108,542	-	-	-	-
FDR investment	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1,268,863	1,268,863	-	80	-	-	-	-	-	-	-	-	-
Provident fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Gratuity fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Office rent	1,242,000	1,242,000	-	-	-	-	-	-	-	-	-	-	-
Utilities	75,929	75,929	-	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	21,291,116	21,291,116	-	-	-	-	-	-	-	-	-	-	-
Bank charges	26,172	14,374	-	6,794	1,299	-	-	-	-	-	-	3,405	-
Loan paid	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on DBH loan	-	-	-	-	-	-	-	-	-	-	-	-	-
House property expenses	83,460	-	-	83,460	-	-	-	-	-	-	-	-	-
Current A/C with projects	21,869,552	14,756,752	869,000	-	-	-	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	-	40,182	105,000	1,500	-	-
Accounts payable paid	749,235	749,235	-	-	-	-	-	-	-	-	-	-	-
Total payments	94,387,109	80,803,463	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	6,801,636	2,765,919	16,667	408,170	459,215	5,935	1,006,859	121,002	1,319,742	17,433	104,961	312,897	262,935
	101,198,745	63,669,481	1,569,697	2,610,604	460,514	3,186,188	13,505,020	2,183,863	5,934,988	717,456	6,615,838	316,302	428,783

GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of receipts and payments
For the year ended 30 June 2021

Amount in BDT

Particulars	Total	CAMPE General Fund	CAMPE Training	CAMPE Building Fund	CAMPE Staff	SRDW project	ASA project	EGE project	GHAJ project	EWS UNICEF	EPR project	CSEF - Phase III project	Protyasha project	PACSMCA WFP project	RACE project
RECEIPTS															
Opening cash and cash equivalents	7,732,888	4,583,918	707,633	142,047	457,234	1,083,309	42,083	113,216	-	-	121,206	394,755	50,545	1,410	35,532
Project receipts															
Donor grants received	43,840,327	8,856,238	-	-	-	-	12,615,000	1,965,899	2,526,000	4,826,481	7,743,161	-	-	-	-
Other receipts															
Interest income	95,205	81,886	3,761	1,855	2,287	3,529	208	1,451	102	117	-	-	-	-	-
Subscription and contribution	2,849,113	2,849,113	-	-	-	-	-	-	-	-	-	-	-	-	-
House property income	2,080,000	-	-	2,080,000	-	-	-	-	-	-	-	-	-	-	-
Training center receipts	174,923	-	174,923	-	-	-	-	-	-	-	-	-	-	-	-
Advance realised	6,714	1,186	3,990	-	-	-	-	-	-	-	3,538	-	-	-	-
Outstanding liabilities	20,026,376	20,026,376	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest receivable realised	180,000	-	-	180,000	-	-	-	-	-	-	-	-	-	-	-
Current A/C with projects	22,256,200	14,564,200	15,000	-	-	2,077,000	1,750,000	-	-	3,000,000	850,000	-	-	-	-
Total receipts	99,043,747	50,962,917	905,308	2,403,902	459,521	8,271,386	14,407,291	2,080,576	2,526,102	7,826,598	8,717,905	394,755	50,545	1,410	35,532
PAYMENTS															
Project payments	33,245,262	3,885,948	-	-	-	4,332,861	10,388,686	1,575,005	1,633,562	4,273,700	7,155,500	-	-	-	-
Other payments															
Training center expenses	94,046	-	94,046	-	-	-	268,400	-	-	-	-	-	-	-	-
Furniture & Fixture	268,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advances	845,451	517,522	52,000	-	-	-	-	-	103,971	-	171,950	-	-	-	-
Salaries and benefits	3,465,501	3,465,501	-	-	-	-	-	-	-	-	-	-	-	-	-
Office expenses	974,606	973,376	-	1,230	-	-	-	-	-	-	-	-	-	-	-
Provident fund	480,767	480,767	-	-	-	-	-	-	-	-	-	-	-	-	-
Gratuity fund	131,145	131,145	-	-	-	-	-	-	-	-	-	-	-	-	-
Office rent	1,026,000	1,026,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	94,655	94,655	-	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	20,026,376	20,026,376	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	55,212	48,683	-	7,321	1,289	-	-	-	-	-	-	-	-	-	-
House property expenses	388,675	-	-	388,675	-	-	-	-	-	-	-	-	-	-	-
Current A/C with projects	20,582,974	9,267,974	-	1,465,000	-	3,318,000	2,682,000	-	-	3,000,000	850,000	-	-	-	-
Other expenses	23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance income tax paid	133,415	-	-	133,415	-	-	-	-	-	-	-	-	-	-	-
Accounts payable paid	628,480	-	-	-	-	-	548,620	-	-	-	2,417	78,453	-	-	-
Total payments	84,356,261	41,741,646	148,046	1,995,841	1,299	7,680,861	13,887,706	1,575,005	1,737,533	7,273,700	8,179,875	78,453	50,545	1,410	35,532
Closing cash and cash equivalents	14,688,486	9,221,271	759,262	409,262	438,272	620,525	519,585	505,571	788,569	552,898	538,030	316,302	-	-	-
	99,043,747	50,962,917	905,308	2,403,902	459,521	8,271,386	14,407,291	2,080,576	2,526,102	7,826,598	8,717,905	394,755	50,545	1,410	35,532

