

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

Financial Statements

As at and for the year ended 30 June 2021

A. QASEM & Co.

Chartered Accountants

Since 1953

INDEPENDENT AUDITOR'S REPORT

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

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 2021, 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 2021, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

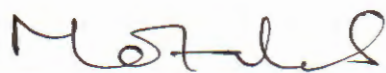
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting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

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

A. Qasem & Co.

Chartered Accountants

RJSC Firm Registration Number: PF1015



Mohammad Motaleb Hossain FCA

Partner

Enrolment Number: 950

DVC: 2110110950AS216814

Place: Dhaka

Date: 03 October 2021

GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of financial position
As at 30 June 2021

	Notes	30 June 2021 BDT	30 June 2020 BDT
ASSETS			
Non-current assets			
Property, plant and equipment	4	26,780,845	27,087,566
		<u>26,780,845</u>	<u>27,087,566</u>
Current assets			
Investment in FDR	5	6,756,036	6,469,122
Advance, deposit & prepayment	6	328,429	90,621
Advance income tax	7	2,808,611	8,062,540
Grants, loan and other receivables	8	6,091,672	25,982,749
Cash and cash equivalent	9	14,688,496	7,732,888
Loan from DBH	10	-	-
		<u>30,673,244</u>	<u>48,337,920</u>
TOTAL ASSETS		<u>57,454,089</u>	<u>75,425,486</u>
FUND & LIABILITIES			
Funds			
Capital fund		41,025,790	39,654,969
Staff welfare fund	11	4,048,084	4,048,084
Relief/ Disaster rehabilitation fund	12	1,111,793	1,060,840
		<u>46,185,667</u>	<u>44,763,893</u>
Liabilities			
Non-current liabilities			
Deferred income/Fixed asset fund	13	683,198	826,831
Grants received in advance	14	5,535,814	1,983,729
		<u>6,219,012</u>	<u>2,810,560</u>
Current liabilities			
Provision & other payables	15	2,194,022	2,917,992
Current account with projects	16	2,250,000	18,219,135
Advance received against office rent		400,000	400,000
Income tax payable	17	205,388	6,313,906
		<u>5,049,410</u>	<u>27,851,033</u>
TOTAL FUND & LIABILITIES		<u>57,454,089</u>	<u>75,425,486</u>

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

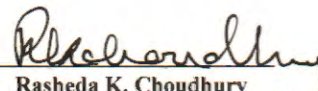
Signed in terms of our separate report of even date annexed

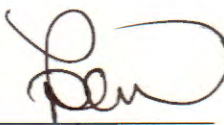
A. Qasem & Co.
Chartered Accountants
RJSC Firm Registration Number: PF1015



Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 950
DVC: 2110110950AS216814

Place: Dhaka
Date: 03 October 2021


Rasheda K. Choudhury
Executive Director
Campaign for Popular Education


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



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

	Note	30 June 2021 BDT	30 June 2020 BDT
INCOME			
Donor grants	18	35,665,572	39,606,032
Interest income	19	283,776	324,137
Training center income	20	162,547	390,679
House property income		2,280,000	980,000
Subscription, contribution	21	4,396,641	5,180,141
Total income		42,788,536	46,480,989
EXPENDITURE			
Project expenses	22	35,258,956	39,433,037
Training center expenses	23	127,198	243,061
House property expenses	24	388,141	2,089,318
Welfare fund expenses	25	4,299	47,342
Office expenses	26	5,629,125	8,734,851
Audit fees	27	115,000	115,000
Depreciation	28	575,121	543,036
Income tax expenses	17	154,326	-
Total expenditure		42,252,166	51,205,645
Net surplus of income/(expenditure) for the year		536,370	(4,724,656)
		42,788,536	46,480,989

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

Signed in terms of our separate report of even date annexed

A. Qasem & Co.

Chartered Accountants

RJSC Firm Registration Number: PF1015

Motaleb

Mohammad Motaleb Hossain FCA

Partner

Enrolment Number: 950

DVC: 2110110950AS216814

Place: Dhaka

Date: 03 October 2021

Rasheda K. Choudhury
Rasheda K. Choudhury

Executive Director

Campaign for Popular Education

Prodip Kumar Sen

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Manager (Finance & Admin)

Campaign for Popular Education



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

	Note	30 June 2021 BDT	30 June 2020 BDT
Receipts			
Opening balance			
Cash in hand		27,489	46,541
Cash at bank		7,705,399	11,925,273
		<u>7,732,888</u>	<u>11,971,814</u>
Project receipts			
Donor grants received		43,640,327	38,657,921
		<u>43,640,327</u>	<u>38,657,921</u>
Other receipts			
Interest income		95,206	78,552
FDR encashment		-	1,000,000
Training center receipts		174,923	435,292
House property income		2,080,000	790,000
Subscription and contribution		2,849,113	4,649,885
Advance realised		8,714	2,083,396
CAMPE welfare fund		-	9,164
Outstanding obligation		20,026,376	16,300,078
Interest receivable realised		180,000	13,241
Sale of disposed items		-	9,040
Current A/C with projects		22,256,200	14,412,000
		<u>47,670,532</u>	<u>39,780,648</u>
Total receipts		<u>99,043,747</u>	<u>90,410,383</u>
Payments			
Project payments		33,245,262	37,431,145
Other payments			
Training center expenses		94,046	160,350
House property expenses		388,675	1,984,489
DBH loan paid		-	237,992
Furniture and fixtures		268,400	609,985
Expenses against subscription and contribution-GF		5,615,974	8,900,665
Advance against program expense		845,451	1,413,889
Investment in FDR		-	1,500,000
Provident fund		480,767	975,348
Gratuity fund		131,145	-
Outstanding liabilities		20,026,376	13,887,976
Current A/C with projects		20,582,974	14,692,000
Other expenses		23,000	190,572
Accounts payable paid - VAT and tax and other		2,653,181	693,085
Total payments		<u>84,355,251</u>	<u>82,677,495</u>
Closing 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>
		<u>99,043,747</u>	<u>90,410,383</u>

The annexed 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 2021

	General fund		Training centre		CAMPE building fund		Staff welfare fund		Total capital fund	
	BDT		BDT		BDT		BDT		BDT	
Balance as at 01 July 2020	477,676	13,068,930	24,745,837	1,362,527	39,654,969					
Add: Adjustment excess charge of income tax in previous years	(307,024)	970,848	-	-	663,824					
Add: Previous years loan adjustment	12,831,135	(12,831,135)	-	-	-					
Add: Previous years adjustment	(112,000)	-	-	-	(112,000)					
Add: Previous years provision A/C	-	282,628	-	-	282,628					
Net surplus/(deficit) for the year	(1,610,211)	15,356	1,929,386	201,839	536,369					
Balance as at 30 June 2021	11,279,576	1,506,627	26,675,222	1,564,366	41,025,790					
Balance as at 01 July 2019	3,085,162	12,717,588	25,819,852	1,184,069	42,806,671					
Add: Previous years adjustment	1,569,954	3,000	-	-	1,572,954					
Net surplus/(deficit) for the year	(4,177,440)	348,342	(1,074,015)	178,458	(4,724,656)					
Balance as at 30 June 2020	477,676	13,068,930	24,745,837	1,362,527	39,654,969					

Signed in terms of our separate report of even date annexed



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Notes to the Financial Statements
As at and for the year ended 30 June 2021

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 programme. As a coalition the organization works in collaboration with other Partner NGOs all over the country.

1.02 Nature of activities

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

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

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

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

2.00 Basis of preparation of financial statement

2.01 Measurement of the elements of financial statements

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



2.02 Functional and presentation currency

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

2.03 Use of estimates and judgments

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

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

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

2.04 Going concern

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

2.05 Accrual basis of accounting

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

2.06 Materiality and aggregation

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

2.07 Offsetting

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



2.08 Comparative information and rearrangement thereof

Comparative information has been disclosed in respect of the one-year period from 01 July 2019 to 30 June 2020 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 2020 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 2020 to 30 June 2021.

2.10 Date of authorization for issue of the financial statements

On 03 October 2021 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 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 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% 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'20 to till date. Comparing with the year 2020 and considering variant of Covid, the activities have been redesigned in 2021 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.



4. **Property, plant and equipment**

Cost:

	Amount in BDT	
	30 June 2021	30 June 2020
Opening balance	61,783,108	61,159,623
Add : Addition during the year	268,400	623,485
Less : Sales/Disposal/Transfer during the year	-	-
Closing balance	62,051,508	61,783,108

Accumulated Depreciation:

Opening balance	34,695,542	34,152,506
Add : Depreciation charged during the year	575,121	543,036
Less : Sales/Disposal/Transfer during the year	-	-
Closing balance	35,270,663	34,695,542
Written Down Value	26,780,845	27,087,566

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

5. **Investment in FDR**

	<u>Bank Name</u>	<u>Account No.</u>		
CAMPE staff welfare fund	Delta Brac Housing Finance Corporation (DBH)	71020110630	3,372,515	3,180,095
CAMPE staff welfare fund	People's Leasing and Financial Services Ltd (PLFSL)	22000000805	1,746,777	1,746,777
			5,119,292	4,926,872
Relief/Disaster rehabilitation fund	Delta Brac Housing Finance Corporation (DBH)	71020121436	1,101,024	1,042,250
			1,101,024	1,042,250
Building fund	IDLC Finance Limited	10252246728902	535,720	500,000
			535,720	500,000
			6,756,036	6,469,122

Investment in People's Leasing and Financial Services Ltd (PLFSL) is considered doubtful as the company is in dormant state. However, the management did not make any provision on the assumption that Bangladesh Bank has formed a committee to look after the liabilities & assets of PLFSL. Management is optimistic to realise the proceeds in due course..

6. **Advance, deposit & prepayment**

General fund	(Note -6.1)	52,500	87,500
EPR project	(Note -6.2)	171,958	3,121
GHAI project	(Note -6.3)	103,971	-
		328,429	90,621

6.1 **General fund**

Advance against salary	12,500	87,500
Advance against works	40,000	-
	52,500	87,500



		Amount in BDT	
		30 June 2021	30 June 2020
8.1	Grants receivable		
	Opening balance	5,484,873	5,124,261
	Add : Addition during the year	(Note-8.1.1) 1,660,028	5,484,873
		<u>7,144,901</u>	<u>10,609,134</u>
	Less: Donation received during the year against projects	(Note-8.1.2) (5,484,873)	(5,124,261)
		<u>1,660,028</u>	<u>5,484,873</u>
8.1.1	Addition during the year		
	SDG, Porticus and COVID-19 BRAC	-	2,138,645
	ASA project	1,356,915	3,188,537
	SRDW project	-	157,691
	BANBEIS project	303,113	-
		<u>1,660,028</u>	<u>5,484,873</u>
8.1.2	Donation received during the year from project		
	PACSMCA - WFP project	-	2,588,836
	SRDW project	157,691	-
	SAMPRETI project	-	1,931,751
	SDG, Porticus and COVID-19 BRAC	2,138,645	603,674
	ASA project	3,188,537	-
		<u>5,484,873</u>	<u>5,124,261</u>
9.	Cash and cash equivalents		
	Cash in hand	(Note-9.1) 33,374	27,489
	Cash at bank	(Note-9.2) 14,655,122	7,705,399
		<u>14,688,496</u>	<u>7,732,888</u>
9.1	Cash in hand		
	General fund	9,005	13,478
	Training centre	5,177	4,187
	Building fund	268	198
	GHAJ project	5,727	-
	EPR project	4,120	701
	CSEF Phase - III project	-	6,190
	PACSMCA - WFP project	-	57
	SRDW project	728	110
	EGE project	2,528	2,048
	EWS-UNICEF	2,552	-
	ASA project	3,269	520
		<u>33,374</u>	<u>27,489</u>



			Amount in BDT	
			30 June 2021	30 June 2020
9.2	Cash at bank	Bank Name Account No.		
	General fund	Janata Bank Ltd 004000145	4,772,833	4,040,851
	General fund	Janata Bank Ltd 001048716	504,324	508,244
	General fund	Janata Bank Ltd 0100101935341	1,762,951	-
	General fund	Janata Bank Ltd 004001341	11,056	-
	General fund	Janata Bank Ltd 0100101935341	1,258	2,172
	General fund	Standard Chartered-UNESCO 01-1062905-02	129,465	-
	General fund	Standard Chartered-BANBEIS 01-1062905-02	1,896,827	-
	General fund	MTBL 0043-0210007972	641	15,000
	General fund	MTBL 00430210007972	2,165	-
	General fund	Standard Chartered 01-1062905-01	50,473	4,173
	General fund	Standard Chartered 02-1062905-01	47,694	-
	General fund	Standard Chartered 02-1062905-03	32,578	-
	CAMPE training centre	BRAC Bank Ltd 1501100132099015	754,084	703,446
	CAMPE building und	BRAC Bank Ltd 1501102169840001	407,994	141,849
	CAMPE staff welfare fund	Prime Bank Ltd 12731010037271	458,222	457,234
	Protyasha	Standard Chartered 02-1062905-01	-	50,545
	GHAJ project	Standard Chartered 02-1062905-03	782,842	-
	EWS-UNICEF project	Standard Chartered 02-1062905-01	550,347	-
	EPR project	MTBL 0043-0320000832	533,910	120,505
	CSEF-Phase - III project	Standard Chartered 01-1062905-02	316,302	388,565
	PACSMCA - WFP project	Standard Chartered 02-1062905-03	-	1,353
	RACE project	Standard Chartered 02-1062905-03	-	35,532
	SRDW Project	Prime Bank Ltd 2162311012941	619,797	1,083,199
	EGE Project	BRAC Bank 1501100568187004	503,043	111,168
	ASA Project	Standard Chartered 02-1062905-02	516,316	41,563
			<u>14,655,122</u>	<u>7,705,399</u>
10.	Loan from DBH			
	Opening balance		-	237,991
	Less: Paid during the year		-	237,991
			<u>-</u>	<u>-</u>
11	Staff welfare fund			
	Opening Balance		4,048,084	4,038,920
	Add: Addition during the year		-	9,164
			<u>4,048,084</u>	<u>4,048,084</u>
	Less: Payment during the year		-	-
			<u>4,048,084</u>	<u>4,048,084</u>
12	Relief/ Disaster rehabilitation fund			
	Opening balance		1,060,840	1,060,840
	Add: Addition during the year (Interest income)		50,953	-
			<u>1,111,793</u>	<u>1,060,840</u>



		Amount in BDT	
		30 June 2021	30 June 2020
13	Deferred income/Fixed asset fund		
	EPR project	148,105	310,649
	CSEF - Phase III project	23	23
	ASA project	193,840	-
	EGE project	165,998	251,251
	SRDW project	175,232	264,908
		<u>683,198</u>	<u>826,831</u>
14	Grants received in advance		
	Opening balance	1,983,729	1,419,869
	Add: Donation received during the year (Note-14.1)	44,080,899	40,338,795
	Add: Receivable for donor grants	1,660,028	5,484,873
		<u>47,724,656</u>	<u>47,243,537</u>
	Less: Transferred to GF against porticus grants	(1,182,030)	-
	Less: Transferred to grants receivable	(5,484,873)	(5,124,261)
	Less: Transferred to statement of income & expenditure from (Note-14.2)	(35,521,939)	(40,135,547)
		<u>5,535,814</u>	<u>1,983,729</u>
14.1	Grants received during the year		
	PACSMCA - WFP project	-	12,771,401
	CSEF - Phase III project	-	3,722,649
	SAMPREETI project	-	1,931,750
	EPR project	7,783,733	6,491,777
	GHAI project	2,526,000	-
	EWS - UNICEF	4,826,481	-
	Revising WinS National Standard to align local contexts and SDG Indicators (WasH)	-	1,101,000
	Promotion of Literacy and TVET Programs in Bangladesh and to assist in developing the NFE Sub-Sector Programmes	-	506,637
	MLE project	-	674,110
	ASA project	12,615,000	-
	Empowering girls project	-	4,029,162
	Porticus project	1,810,029	3,440,461
	MLE - NETZ	447,450	-
	EWS - EU	4,423,260	-
	Rights & Well Being - OXFAM	114,221	-
	BANBEIS project	1,396,887	-
	Spotlight ASPBAE	664,390	-
	Covid-19 - BRAC	400,000	400,000
	SRDW project	5,107,548	3,637,368
	EGE project	1,965,899	1,632,480
		<u>44,080,899</u>	<u>40,338,795</u>



14.2 Transferred to statement of income & expenditure

Amount in BDT	
30 June 2021	30 June 2020
SAMPREETI project	- 1,973,173
EPR project	7,197,572 7,335,208
PACSMCA (WFP) project	- 10,182,565
CSEF - Phase III project	- 3,490,752
ASA project	10,783,378 3,188,537
SRDW project	4,329,332 3,795,059
EGE project	1,573,544 1,519,264
GHAI project	1,673,642 -
EWS - UNICEF	4,378,583 -
Education Watch Report(EWP)	- 284,127
ASPBAE	662,144 165,471
Rights & Well Being - OXFAM	114,221 -
MLE - NETZ	447,450 -
EWS - EU	2,658,153 -
BANBEIS project	1,700,000 -
SDG4 project	3,920 768,304
MLE project	- 674,110
Empowering girls project	- 4,029,162
COVID-19 BRAC	- 400,000
Porticus project	- 2,329,815
	<u>35,521,939</u> <u>40,135,547</u>

15 Provision & other payables

General fund:

BANBEIS Provision	1,699,940	-
Provision-GF	115,000	315,045
Provision-MLE	105,900	105,900
Provision-Porticus	-	1,097,860
Provision-Covid 19 BRAC	-	400,000

Training centre:

Accounts payable - VAT	-	44,018
Training centre expenses	-	238,609

Protyasha project:

Provision	-	50,545
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EPR project:

Provision	1,500	2,000
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PACSMCA (WFP) project:

Provision	-	1,410
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CSEF - Phase III:

Provision	-	78,453
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ASA project:

Provision	126,500	548,620
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RACE project:

Provision	-	35,532
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GHAI project:

Provision	40,182	-
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EWS - UNICEF:

Provision	105,000	-
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<u>2,194,022</u>	<u>2,917,992</u>
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16 **Current account with projects**

Amount in BDT	
30 June 2021	30 June 2020
Current account with GF	500,000
Current account with GF & building fund	-
Current account with ASA project	-
Current account with SRDW project	-
Current account with ASA project	-
1,750,000	-
2,250,000	18,219,135

17 **Income tax payable**

Opening balance	6,313,906	6,313,906
Add: Addition during the year	154,326	-
Less: Adjustment for previous years	(6,262,844)	-
	205,388	6,313,906

Accounting year	Income year	Assessment year		
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	51,062
Before 2015-2016	Before 2015-2016	Before 2016-2017	-	6,262,844
			205,388	6,313,906

Tax assessment for the income year 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2016-2017, 2017-2018 has been completed within the year 2018-2019. Total tax assessed by the tax authority for these income years BDT 60,90,604 which is duly paid by the entity to the tax authority during the assessments.

Advance income tax was recorded for the above income years in the financial statements BDT 55,99,019 and tax payable was recorded BDT 62,62,844. As a result of completion of assessment, these advance income tax and tax payable adjusted during the year. The difference between advance income tax and tax payable BDT 663,825 adjusted with changes in net assets of the

18 **Donor grants**

Transferred from donor grants in advance	(Note- 18.1)	35,665,572	39,606,032
Transferred from donor fund investment in fixed asset		-	-
		35,665,572	39,606,032

18.1 **Transferred from donor grants in advance**

PACSMCA - WFP project	-	10,182,565
EPR project	7,360,116	7,500,069
SAMPREETI project	-	1,973,173
CSEF - Phase III	-	3,490,752
GHAJ project	1,673,642	-
EWS - UNICEF	4,378,583	-
SDG4, Porticus, MLE and BRAC	5,585,888	8,485,518
EGE project	1,658,797	1,264,442
SRDW project	4,419,008	3,520,976
ASA project	10,589,538	3,188,537
	35,665,572	39,606,032



		Amount in BDT	
		30 June 2021	30 June 2020
19	Interest income		
	General fund	30,933	54,889
	Training centre	3,761	4,439
	CAMPE building fund	37,527	26,263
	CAMPE staff welfare fund	206,137	225,800
	GHAI project	102	-
	EWS - UNICEF	117	-
	SRDW Project	3,529	9,175
	EGE Project	1,461	3,571
	ASA project	208	-
		<u>283,776</u>	<u>324,137</u>
20	Training centre income		
	Food	36,970	128,470
	Seat rent	94,800	129,300
	Training hall room rent	10,000	58,000
	Equipment rent	4,000	25,630
	Sound system	2,000	10,000
	Service charges	14,777	39,279
		<u>162,547</u>	<u>390,679</u>
21	Subscription and contribution		
	Annual subscriptions	560,000	435,000
	Partners contributions	336,820	320,470
	Staff time contributions	1,508,384	742,200
	Others (Note-21.1)	1,991,437	3,448,749
	Training centre contributions	-	224,682
	Building fund contributions	-	9,040
		<u>4,396,641</u>	<u>5,180,141</u>
21.1	Others		
	Sales of monthly magazine and publications	-	30,500
	Miscellaneous receipts	293,297	2,385,572
	Partner & Project contributions	1,628,571	216,000
	Sale of disposed items -general fund	50,000	305
	Administrative expenses	19,569	816,372
		<u>1,991,437</u>	<u>3,448,749</u>
22	Project expenses		
	GHAI project (Note-22.1)	1,673,744	-
	EWS - UNICEF (Note-22.2)	4,378,700	-
	CSEF - Phase III (Note-22.3)	-	3,490,752
	SAMPREETI project (Note-22.4)	-	1,973,173
	PACSMCA - WFP (Note-22.5)	-	10,182,565
	EPR Project (Note-22.6)	7,197,572	7,335,208
	EGE project (Note-22.7)	1,575,005	1,204,079
	SRDW project (Note-22.8)	4,332,861	3,500,259
	ASA project (Note-22.9)	10,515,186	3,188,537
	General fund (Note-22.10)	5,585,888	8,558,464
		<u>35,258,956</u>	<u>39,433,037</u>



		Amount in BDT	
		30 June 2021	30 June 2020
22.1	GHAI project		
	Program expenses	1,673,744	-
		<u>1,673,744</u>	<u>-</u>
22.2	EWS - UNICEF		
	Program expenses	4,378,700	-
		<u>4,378,700</u>	<u>-</u>
22.3	CSEF - Phase III project		
	Program activity expenses:		
	Influence policy change particularly education financing, inclusion and equity, and quality and learning through Participation in education sector planning process	-	662,023
	Evidence-based Research, analysis and tracking	-	74,544
	Engagement and input to regional and global policy process	-	358,208
	Improved project cycle management	-	41,584
	Staff expenses	-	1,470,084
	Office overheads & administration	-	881,189
	Bank charges	-	3,120
		<u>-</u>	<u>3,490,752</u>
22.4	SAMPREETI project		
	Program activity expenses	-	1,972,653
	Bank charges	-	520
		<u>-</u>	<u>1,973,173</u>
22.5	PACSMCA - WFP		
	Program activity expenses	-	8,706,176
	Administrative and overhead expenses	-	1,476,389
		<u>-</u>	<u>10,182,565</u>
22.6	EPR Project		
	Program activity expenses	6,641,645	6,915,731
	Administrative and overhead expenses	555,927	419,477
		<u>7,197,572</u>	<u>7,335,208</u>
22.7	EGE project		
	Program activity expenses	1,575,005	293,977
	Administrative and overhead expenses	-	910,102
		<u>1,575,005</u>	<u>1,204,079</u>
22.8	SRDW project		
	Program activity expenses	3,761,191	973,630
	Administrative and overhead expenses	571,670	2,526,629
		<u>4,332,861</u>	<u>3,500,259</u>



		Amount in BDT	
		30 June 2021	30 June 2020
22.9	ASA project		
	Program activity expenses	9,212,383	631,790
	Administrative and overhead expenses	1,302,803	2,556,747
		<u>10,515,186</u>	<u>3,188,537</u>
22.10	General fund		
	YAR (Note-22.10.1)	251,400	-
	Sub National Consultation (Note-22.10.2)	-	56,953
	Development of SDG 4 Strategic Framework and Action Plan for NETZ (Note-22.10.3)	3,920	768,304
	Review Education Policies & Plans-MLE (Note-22.10.4)	447,450	-
	Empowering girls project (Note-22.10.5)	-	674,110
	Education watch report (Note-22.10.6)	-	4,029,162
	Program expenses-MJF (Note-22.10.7)	-	284,127
	Covid-19 BRAC (Note-22.10.8)	-	15,993
	Porticus project (Note-22.10.9)	-	400,000
	Rights & Well Being - OXFAM (Note-22.10.10)	-	2,329,815
	SDG 4.7 (Note-22.10.11)	114,221	-
	EWS - EU (Note-22.10.12)	410,744	-
	BANBEIS project (Note-22.10.13)	2,658,153	-
		<u>1,700,000</u>	<u>-</u>
		<u>5,585,888</u>	<u>8,558,464</u>
22.10.1	YAR		
	Program Expenses	251,400	-
		<u>251,400</u>	<u>-</u>
22.10.2	Sub National Consultation		
	Sub National Consultation	-	56,953
		<u>-</u>	<u>56,953</u>
22.10.3	Development of SDG 4 Strategic framework and action plan for Bangladesh through consultations		
	Program activity expenses	-	555,174
	Human resource expenses	-	212,194
	Operation and administrative expenses	3,920	936
		<u>3,920</u>	<u>768,304</u>
22.10.4	MLE - NETZ		
	Program activity expenses	447,450	-
		<u>447,450</u>	<u>-</u>
22.10.5	Review Education Policies & Plans-MLE		
	Program activity expenses	-	485,122
	Human resource expenses	-	155,000
	Operation and administrative expenses	-	33,988
		<u>-</u>	<u>674,110</u>



		Amount in BDT	
		30 June 2021	30 June 2020
22.10.6	Empowering girls project		
	Program activity expenses	-	1,246,087
	Human resource expenses	-	1,886,000
	Operation and administrative expenses	-	893,885
	Bank charges	-	3,190
		<u>-</u>	<u>4,029,162</u>
22.10.7	Education Watch Project		
	Education Watch Report	-	284,127
		<u>-</u>	<u>284,127</u>
22.10.8	Program - MJF		
	Program expenses	-	15,993
		<u>-</u>	<u>15,993</u>
22.10.9	COVID-19 BRAC		
	Program expenses	-	400,000
		<u>-</u>	<u>400,000</u>
22.10.10	Porticus project		
	Program activity expenses	-	1,381,607
	Human resource expenses	-	352,792
	Operation and administrative expenses	-	595,416
		<u>-</u>	<u>2,329,815</u>
22.10.11	Rights & Well Being - OXFAM		
	Rights & Well Being - OXFAM	114,221	-
		<u>114,221</u>	<u>-</u>
22.10.12	SDG 4.7		
	Program expenses	410,744	-
		<u>410,744</u>	<u>-</u>
22.10.13	EWS - EU		
	Program expenses	2,658,153	-
		<u>2,658,153</u>	<u>-</u>
22.10.14	BANBEIS		
	Program activity expenses	1,700,000	-
		<u>1,700,000</u>	<u>-</u>



		Amount in BDT	
		30 June 2021	30 June 2020
23	Training centre expenses		
	Food cost	56,623	109,424
	Training expenses	-	51,794
	Salaries, wages and other benefits	58,130	30,000
	Office expenses	10,419	51,843
	Bank charges	2,026	-
		<u>127,198</u>	<u>243,061</u>
24	House property expenses		
	Office maintenances	378,620	44,520
	Repair and maintenances	1,700	1,980,111
	Utilities	-	60,554
	Bank charges	7,821	4,133
		<u>388,141</u>	<u>2,089,318</u>
25	Welfare fund expenses		
	Bank charges on FDR	3,000	45,226
	Bank charges	1,299	2,116
		<u>4,299</u>	<u>47,342</u>
26	Office expenses		
	Salaries and benefits	3,465,501	5,607,305
	Office rent	1,026,000	1,095,185
	Utilities	94,655	127,973
	Office expenses - Maintenances	973,376	1,618,408
	CAMPE contribution to projects	-	249,838
	Other expenses	23,000	-
	Bank charges	46,593	36,141
		<u>5,629,125</u>	<u>8,734,850</u>
27	Audit fees		
	Audit fees	115,000	115,000
		<u>115,000</u>	<u>115,000</u>
28	Depreciation		
	General fund	139,334	255,952
	Training centre	23,754	28,397
	EPR project	162,544	164,861
	EGE project	85,253	63,934
	SRDW project	89,676	29,892
	ASA project	74,560	-
		<u>575,121</u>	<u>543,036</u>
29	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 2021

Group of PPE	Cost					Depreciation			Written down value as at 30 June 2021			
	Opening balance as at 01 July 2020	Addition during the year	Adjustment during the year	Sales/Disposal/ Transfer during the year	Closing balance as at 30 June 2021	Rates of Dep. (%)	Opening balance as at 01 July 2020	Addition during the year		Adjustment during the year	Sales/Disposal/ Transfer during the year	Closing balance as at 30 June 2021
A. General Fund												
Furniture & fixtures	2,223,893	-	-	-	-	25%	2,223,893	-	-	-	2,223,507	386
Office equipments (Computer)	6,426,169	-	-	-	-	33.33%	6,426,169	-	-	-	6,426,404	-
Office equipments (Others)	5,538,743	-	-	-	-	20%	5,538,743	-	-	-	5,538,638	105
Vehicles	11,254,327	-	-	-	-	20%	11,254,327	-	-	-	11,254,322	5
Sub-total	25,443,132	-	-	-	-		25,443,132	139,334	-	-	25,442,871	261
B. CAMPE Training Centre												
Furniture & fixtures	101,210	-	-	-	-	25%	101,210	16,260	-	-	82,084	19,126
Office equipments (Computer)	70,250	-	-	-	-	33.33%	70,250	-	-	-	70,249	1
Office equipments (Others)	806,886	-	-	-	-	20%	806,886	7,494	-	-	787,483	19,403
Sub-total	978,346	-	-	-	-		978,346	23,754	-	-	935,816	30,530
C. CAMPE Building Fund												
Land	26,058,855	-	-	-	-	0%	26,058,855	-	-	-	-	26,058,855
Building	7,500,000	-	-	-	-	33.33%	7,500,000	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	-	-	-	-	25%	96,081	96,067	-	-	96,067	14
Office equipments (Computer)	397,298	-	-	-	-	33.33%	397,298	397,292	-	-	397,292	6
Office equipments (Others)	176,770	-	-	-	-	20%	176,770	176,767	-	-	176,767	3
Sub-total	670,149	-	-	-	-		670,149	670,126	-	-	670,126	23
E. ASA												
Office equipments (Computer)	-	268,400	-	-	-	33.33%	-	268,400	74,560	-	74,560	193,840
Office equipments (Others)	-	-	-	-	-	20%	-	-	-	-	-	-
Sub-total	-	268,400	-	-	-		-	268,400	74,560	-	74,560	193,840
F. EPR												
Furniture and fixtures	71,233	-	-	-	-	25%	71,233	23,702	-	-	41,516	29,717
Furniture and fixtures-SPO	80,910	-	-	-	-	33.33%	80,910	33,342	-	-	58,146	22,764
Computer and printers	109,425	-	-	-	-	33.33%	109,425	44,181	-	-	80,655	28,770
Computer and printers-SPO	18,600	-	-	-	-	20%	18,600	7,754	-	-	13,952	4,648
Office equipments-PO	26,711	-	-	-	-	20%	26,711	7,112	-	-	14,261	14,261
Office equipments-SPO	215,762	-	-	-	-	20%	215,762	95,901	-	-	167,817	47,945
Vehicle-SPO	572,641	-	-	-	-		572,641	211,992	-	-	374,536	148,105
Sub-total	230,400	-	-	-	-	33.33%	230,400	25,600	-	-	102,400	128,000
G. SRDW												
Office equipments (Computer)	64,400	-	-	-	-	20%	64,400	12,876	-	-	17,168	47,232
Office equipments (Others)	294,800	-	-	-	-		294,800	29,892	-	-	119,568	175,332
Sub-total	166,600	-	-	-	-	33.33%	166,600	41,650	-	-	97,185	69,415
H. ECFE												
Office equipments (Computer)	148,585	-	-	-	-	20%	148,585	22,284	-	-	52,002	96,583
Office equipments (Others)	315,185	-	-	-	-		315,185	63,934	-	-	149,187	165,998
Sub-total	61,783,108	268,400	-	-	-		62,051,508	34,695,542	-	-	35,270,663	26,780,845
Total 30 June 2021	61,159,623	623,485	-	-	-		61,783,108	575,121	-	-	34,695,542	27,087,566
Total 30 June 2020												



GONO SHAKKHORATA OBHILAN
[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 Fund	SRDW project	ASA project	EGE project	GHAI project	EPR project	EWS UNICEF	Amount in BDT 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 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 payables	2,194,022	1,920,840	-	-	-	-	126,500	-	40,182	1,500	105,000	-
Current account with projects	2,250,000	500,000	-	-	-	-	1,750,000	-	-	-	-	-
Advance Received against 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 financial position
As at 30 June 2020

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	Prottyasha project	EPR project	PACSMCA WFP project	CSEF - Phase III project	Amount in BDT
ASSETS													
Non current assets	27,087,566	139,595	62,284	26,058,856	-	264,908	-	251,251	-	310,649	-	23	-
Property, plant and equipment													
Current assets	6,469,122	1,042,250	-	500,000	4,926,872	-	-	-	-	-	-	-	-
Investment in FDR	90,621	87,500	-	-	-	-	-	-	-	3,121	-	-	-
Advance, deposit & prepayment	8,062,540	6,422,174	1,242,189	291,638	106,539	-	-	-	-	-	-	-	-
Advance income tax	25,982,750	9,505,848	12,846,135	200,527	84,011	157,691	3,188,537	-	-	-	-	-	-
Grants and other receivables	7,732,888	4,583,918	707,633	142,047	457,234	1,083,309	42,083	113,216	50,545	121,206	1,410	394,755	35,532
Cash and cash equivalent													
Total assets	75,425,486	21,781,285	14,858,241	27,193,068	5,574,656	1,505,908	3,230,620	364,467	50,545	434,976	1,410	394,778	35,532
FUND & LIABILITIES													
Funds													
Capital fund	39,654,969	477,674	13,068,930	24,745,837	1,362,527	-	-	-	-	-	-	-	-
Staff welfare fund	4,048,084	-	-	-	4,048,084	-	-	-	-	-	-	-	-
Relief/Disaster rehabilitation fund	1,060,840	1,060,840	-	-	-	-	-	-	-	-	-	-	-
Liabilities													
Non-current liabilities	826,831	-	-	-	-	264,908	-	251,251	-	310,649	-	23	-
Deferred income/ Fixed asset fund	1,983,729	1,431,884	-	-	-	-	-	113,216	-	122,327	-	316,302	-
Grants received in advance													
Current liabilities	2,917,992	1,918,805	282,627	-	-	-	548,620	-	50,545	2,000	1,410	78,453	35,532
Provision & other payables	18,219,135	12,831,135	-	1,465,000	-	1,241,000	2,682,000	-	-	-	-	-	-
Current account with projects	400,000	-	-	400,000	-	-	-	-	-	-	-	-	-
Advance Received against Office Rent	6,313,906	4,060,946	1,506,684	582,231	164,045	-	-	-	-	-	-	-	-
Income tax payable													
Total liabilities	75,425,486	21,781,285	14,858,241	27,193,068	5,574,656	1,505,908	3,230,620	364,467	50,545	434,976	1,410	394,778	35,532





GONO SHAKKHORATA OBHILAN
[Campaign for Popular Education (CAMPE)]
Project wise Statement of profit or loss & other comprehensive income
For the year ended 30 June 2020

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	SAMPREETH project	EPR project	PACSMCA WFP project	CSEF - Phase III project
INCOME												
Grants income/Donor grants	39,606,032	8,485,518	-	-	-	3,520,976	3,188,537	1,264,442	1,973,173	7,500,069	10,182,565	3,490,752
Interest income	324,137	54,889	4,439	26,263	225,800	9,175	-	3,571	-	-	-	-
Training centre income	390,679	-	390,679	-	-	-	-	-	-	-	-	-
House property income	980,000	-	-	980,000	-	-	-	-	-	-	-	-
Subscription and Contribution	5,180,141	4,946,419	224,682	9,040	-	-	-	-	-	-	-	-
	46,480,989	13,486,826	619,800	1,015,303	225,800	3,530,151	3,188,537	1,268,013	1,973,173	7,500,069	10,182,565	3,490,752
EXPENDITURE												
Project expenses	39,429,397	8,558,464	-	-	-	3,500,259	3,188,537	1,204,079	1,972,653	7,335,208	10,182,565	3,487,632
Training center expenses	243,061	-	243,061	-	-	-	-	-	-	-	-	-
Salaries and benefits	5,607,305	5,607,305	-	-	-	-	-	-	-	-	-	-
Office Rent	1,095,185	1,095,185	-	-	-	-	-	-	-	-	-	-
Utilities	188,527	127,973	-	60,554	-	-	-	-	-	-	-	-
Office expenses	1,440,256	1,395,736	-	44,520	-	-	-	-	-	-	-	-
Audit fees	115,000	115,000	-	-	-	-	-	-	-	-	-	-
Bank charges	91,257	36,141	-	4,133	47,343	-	-	-	520	-	-	3,120
CAMPE project contribution	249,838	249,838	-	-	-	-	-	-	-	-	-	-
Interest on DBH loan	-	-	-	-	-	-	-	-	-	-	-	-
Repair and maintenances	1,980,111	-	-	1,980,111	-	-	-	-	-	-	-	-
Other expenses	222,672	222,672	-	-	-	-	-	-	-	-	-	-
Depreciation	543,036	255,952	28,397	-	-	29,892	-	63,934	-	164,861	-	-
	51,205,645	17,664,266	271,458	2,089,318	47,343	3,530,151	3,188,537	1,268,013	1,973,173	7,500,069	10,182,565	3,490,752
Total	(4,724,656)	(4,177,440)	348,342	(1,074,015)	178,458	-	-	-	-	-	-	-
Excess of income over expenditure for the year	46,480,989	13,486,826	619,800	1,015,303	225,800	3,530,151	3,188,537	1,268,013	1,973,173	7,500,069	10,182,565	3,490,752



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

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EAGE project	GHAI project	EWS UNICEF	EPR project	CSEF-Phase III project	Protyasha project	PACSMCA WFP project	RACE project	Amount in BDT
RECEIPTS																
Opening cash & bank balance	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	43,640,327	8,856,238	-	-	-	5,107,548	12,615,000	1,965,899	2,526,000	4,826,481	7,743,161	-	-	-	-	
Other receipts																
Interest income	95,206	81,886	3,761	1,855	2,287	3,529	208	1,461	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	8,714	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																
Other 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	-	-	-	-	
Training center expenses																
Furniture & Fixture	94,046	-	94,046	-	-	-	-	-	-	-	-	-	-	-	-	
Advances	268,400	-	-	-	-	-	268,400	-	-	-	-	-	-	-	-	
Salaries and benefits	845,451	517,522	52,000	-	-	-	-	-	103,971	-	171,958	-	-	-	-	
Office expenses	3,465,501	3,465,501	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provident fund	974,606	973,376	-	1,230	-	-	-	-	-	-	-	-	-	-	-	
Gratuity fund	480,767	480,767	-	-	-	-	-	-	-	-	-	-	-	-	-	
Office rent	131,145	131,145	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utilities	1,026,000	1,026,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Outstanding liabilities	94,655	94,655	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bank charges	20,026,376	20,026,376	-	-	-	-	-	-	-	-	-	-	-	-	-	
House property expenses	55,212	46,593	-	7,321	1,299	-	-	-	-	-	-	-	-	-	-	
Current A/C with projects	388,675	-	-	388,675	-	-	-	-	-	-	-	-	-	-	-	
Other expenses	20,582,974	9,267,974	-	1,465,000	-	3,318,000	2,682,000	-	-	3,000,000	850,000	-	-	-	-	
Advance income tax paid	23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts payable paid	133,415	-	-	133,415	-	-	-	-	-	-	-	-	-	-	-	
Accounts payable paid (VAT, tax and vendors)	629,490	-	-	-	-	-	548,620	-	-	-	2,417	78,453	-	-	-	
Total payments	84,355,252	41,741,646	146,046	1,995,641	1,299	7,650,861	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 bank balance	14,688,495	9,221,271	759,262	408,262	458,222	620,525	519,385	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	



GONO SHAKKHORATA OBHILAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of receipts and payments
For the year ended 30 June 2020

Particulars	Total	Amount in BDT												
		CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	Protyasha project	SAMPREETI project	EPR project	PACSMCA WFP project	CSEF - Phase III project	RACE project
RECEIPTS														
Opening cash & bank balance	11,971,815	8,663,248	237,117	299,581	442,021	-	-	-	50,545	18,249	917,812	111,164	1,196,546	35,532
Project receipts														
Donor grants received	38,657,921	8,485,518	-	-	-	3,628,193	-	1,628,909	-	1,931,750	6,489,501	12,771,401	3,722,649	-
Other receipts														
Interest income	78,551	40,811	4,439	10,114	8,165	9,175	-	3,571	-	-	2,276	-	-	-
FDR Encashment	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
Subscription and Contribution	4,649,885	4,626,711	-	-	-	-	-	-	-	23,174	-	-	-	-
House property income	790,000	-	-	790,000	-	-	-	-	-	-	-	-	-	-
Sales of disposed items	9,040	-	-	9,040	-	-	-	-	-	-	-	-	-	-
Training center receipts	435,292	-	435,292	-	-	-	-	-	-	-	-	-	-	-
Advance realised	2,083,396	1,410,768	224,682	400,000	-	-	-	-	-	-	47,946	-	-	-
CAMPE staff welfare wound	9,164	-	-	-	9,164	-	-	-	-	-	-	-	-	-
Outstanding liabilities	16,300,078	16,300,078	-	-	-	-	-	-	-	-	-	-	-	-
Interest receivable realised	13,241	-	13,241	-	-	-	-	-	-	-	-	-	-	-
Current A/C with projects	14,412,000	7,274,000	-	2,165,000	-	2,291,000	2,682,000	1,632,480	50,545	1,973,173	7,457,535	12,882,565	4,919,195	-
Total receipts	90,410,383	47,801,134	914,771	3,673,735	459,350	5,928,368	2,682,000	1,632,480	50,545	1,973,173	7,457,535	12,882,565	4,919,195	35,532
PAYMENTS														
Project payments	37,431,145	7,108,831	-	-	-	3,500,259	2,639,917	1,204,079	-	1,972,653	7,333,208	10,184,566	3,487,632	-
Other payments														
Training center expenses	160,350	-	160,350	-	-	-	-	-	-	-	-	-	-	-
Furniture & fixtures	609,985	-	-	-	-	294,800	-	315,185	-	-	-	-	-	-
FDR investment	1,500,000	1,000,000	-	500,000	-	-	-	-	-	-	-	-	-	-
Advances	1,413,889	1,410,768	-	-	-	-	-	-	-	-	3,121	-	-	-
Salaries and benefits	5,607,305	5,607,305	-	-	-	-	-	-	-	-	-	-	-	-
Office expenses	1,538,535	1,494,015	-	44,520	-	-	-	-	-	-	-	-	-	-
Provident fund	975,348	975,348	-	-	-	-	-	-	-	-	-	-	-	-
Office rent	1,095,185	1,095,185	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	188,527	127,973	-	60,554	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	13,887,976	13,887,976	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	42,620	36,141	-	4,133	2,117	-	-	-	-	520	-	(3,411)	3,120	-
Loan paid	237,991	-	-	237,991	-	-	-	-	-	-	-	-	-	-
Interest on DBH loan	4,378	-	-	4,378	-	-	-	-	-	-	-	-	-	-
Repair and maintenance	1,980,111	-	-	1,980,111	-	-	-	-	-	-	-	-	-	-
Current A/C with projects	14,692,000	9,327,000	15,000	700,000	-	1,050,000	-	-	-	-	-	2,700,000	900,000	-
Other expenses	190,572	190,572	-	-	-	-	-	-	-	-	-	-	-	-
Advance income tax paid	428,492	428,492	-	-	-	-	-	-	-	-	-	-	-	-
Accounts payable paid	133,687	-	-	-	-	-	-	-	-	-	-	-	133,687	-
Accounts payable Paid (VAT, tax and vendors)	559,398	527,610	31,788	-	-	-	-	-	-	-	-	-	-	-
Total payments	82,677,495	43,217,216	207,138	3,531,687	2,117	4,845,059	2,639,917	1,519,264	-	1,973,173	7,336,329	12,881,155	4,524,439	-
Closing cash and bank balance	7,732,888	4,583,918	707,633	142,048	457,234	1,083,309	42,083	113,216	50,545	-	121,206	1,410	394,756	35,532
	90,410,383	47,801,134	914,771	3,673,735	459,350	5,928,368	2,682,000	1,632,480	50,545	1,973,173	7,457,535	12,882,565	4,919,195	35,532

