

**CENTER FOR PARTICIPATORY RESEARCH AND
DEVELOPMENT (CPRD)**

**AUDITED CONSOLIDATED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**



Toha Khan Zaman & Co.
Chartered Accountants

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The Chief Executive
Center for Participatory Research and Development (CPRD)
House No-1219, Flat-A2, Avenue-10,
Mirpur DOHS, Dhaka-12016

Dear Sir,

Subject: **Auditors' Report on the audit of Consolidated Financial Statements of Center for Participatory Research and Development (CPRD) for the year ended 30 June 2019.**

We have examined the annexed Consolidated Financial Statements of **Center for Participatory Research and Development (CPRD)** for the year ended 30 June 2019 with the individual financial statements of the projects. Our notes, observations and comments are appended below:

1.00 FINANCIAL STATEMENTS ENCLOSED:

The following financial statements have been enclosed herewith.

- a. Consolidated Statement of Financial Position (Balance Sheet) along with necessary notes as on 30 June 2019.
- b. Consolidated Statement of Comprehensive Income (Income and Expenditure Account) for the year ended 30 June 2019.
- c. Consolidated Statement of Receipts and Payments for the year ended 30 June 2019.

2.00 PROJECTS' UNDER CONSOLIDATION:

The financial statements of the following projects have been consolidated covering the period as noted there against:

- a. Mother Accounts of Center for Participatory Research and Development (CPRD) for the year ended 30 June 2019.
- b. General Fund of Center for Participatory Research and Development (CPRD) for the year ended 30 June 2019.
- c. Advocacy to Enhance Climate Justice for the LDCs, Bangladesh in Particular, under the Warsaw Institutional Mechanism on Loss & Damage Project" of Center for Participatory Research and Development (CPRD) funded by Bread for the World (BFTW)-Germany, Protestant Development Service for the year ended 30 June 2019.
- d. LND Project of Center for Participatory Research and Development (CPRD) for the year ended 30 June 2019.
- e. CANSA Project of Center for Participatory Research and Development (CPRD) for the year ended 30 June 2019.
- f. Energy on the Move of Center for Participatory Research and Development (CPRD) for the year ended 30 June 2019.

3.00 AUTHENTICITY OF THE FINANCIAL STATEMENTS:

The above consolidation of the financial statements has been done on the basis of audited financial statements of the individual project.

4.00 REPORT:

Subject to the separate reports for individual projects, we report that:

Report on the Financial Statements:

We have audited the accompanying Consolidated Financial Statements of **Center for Participatory Research and Development (CPRD)**, which comprises the Consolidated Statement of Financial Position (Balance Sheet) as at 30 June 2019, and the Consolidated Statements of Comprehensive Income (Income and Expenditure Account) and Consolidated Statement of Receipts and Payments for the year ended 30 June 2019, and a summary of significant accounting policies and explanatory information.

Management's Responsibility for the Financial Statements:

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS), 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.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entities preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion, the financial statements present fairly, in all material respects the financial position of **Center for Participatory Research and Development (CPRD)** as at 30 June 2019, and its financial performance for the year then ended in accordance with the International Financial Reporting Standards (IFRS) and complies with applicable laws and regulations.

We also report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- b. In our opinion, the organization as required by law has kept proper books of accounts, so far as it appeared from our examination of those books.
- c. The financial statements dealt with by the report are in agreement with the books of accounts.

5.00 RECORD OF APPRECIATION:

In fine, we wish to record our appreciation for the sincere cooperation extended to us by the officials of **Center for Participatory Research and Development (CPRD)** in course of our audit.

With kind regards,

Thanking you,
Yours sincerely,



(Toha Khan Zaman & Co.)
Chartered Accountants

Dated, Dhaka
13 November 2019

CENTER FOR PARTICIPATORY RESEARCH AND DEVELOPMENT (CPRD)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(BALANCE SHEET) AS AT 30 JUNE 2019

Particulars	Notes	Mother Accounts	General Fund	LND Project	Climate Justice Project	CANSA Project	Energy on the Move	Total 30-06-2019	Total 30-06-2018
PROPERTY AND ASSETS:									
FIXED ASSET	4.00	326,602	0	201,002	715,655	0	0	1,243,259	635,921
CURRENT ASSETS:									
Inter Project Loan Account-C	5.00	0	126,116	0	0	0	0	126,116	0
Advance Office Rent	6.00	54,000	0	0	0	0	0	54,000	54,000
Advance Realization		0	0	0	0	0	0	0	81,229
Cash and Bank Balances	7.00	1,670,062	12,669	326	35,635	272,335	4,658	1,995,685	728,166
Total Taka:		2,050,664	138,785	201,328	751,290	272,335	4,658	3,419,060	1,499,316
FUND AND LIABILITIES:									
FUND ACCOUNT	8.00	2,050,664	138,785	(292,172)	625,174	272,335	(252,326)	2,542,460	521,074
CURRENT LIABILITIES:									
Inter Project Loan Account-C	9.00	0	0	0	126,116	0	0	126,116	0
Loan from Other Source	10.00	0	0	493,500	0	0	5,000	498,500	0
Accrued Expenses	11.00	0	0	0	0	0	251,984	251,984	534,308
Staff Provident Fund	12.00	0	0	0	0	0	0	0	443,934
Total Taka:		2,050,664	138,785	201,328	751,290	272,335	4,658	3,419,060	1,499,316

1.00 Figures have been rounded off to the nearest taka.
2.00 Annexed notes form part of the financial statements.



(Shohel Mahmud Nobel)
Senior Account & Admin Officer



(Md. Shamsuddoha)
Chief Executive

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

Dated, Dhaka
13 November 2019



(Toha Khan Zaman & Co.)
Chartered Accountants

CENTER FOR PARTICIPATORY RESEARCH AND DEVELOPMENT (CPRD)

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
(INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2019

PARTICULARS	NOTES	Mother Accounts	General Fund	LND Project	Climate Justice Project	CANSA Project	Energy on the Move	Total 2018-2019	Total 2017-2018
INCOME:									
Fund Received from Donor	13.00	10,731,236	0	0	0	0	0	10,731,236	6,873,369
Fund from Mother Accounts-C	14.00	0	0	5,197,703	2,936,900	463,900	1,071,203	9,669,706	0
Contribution from Other Sources	15.00	0	413,461	0	0	0	0	413,461	125,000
Contribution in Kinds -Chief Executive		0	0	17,350	0	0	0	17,350	0
Contribution from Mother Accounts		17,350	0	0	0	0	0	17,350	0
Received from Other Project		0	9,156	0	0	0	0	9,156	0
Total Taka:		10,748,586	422,617	5,215,053	2,936,900	463,900	1,071,203	20,858,259	6,998,369
EXPENDITURE:									
Personnel Cost	16.00	0	0	3,363,953	1,454,537	126,000	549,897	5,494,387	3,301,399
Program Activities	17.00	0	0	957,858	514,846	0	625,257	2,097,961	1,469,516
Administration Cost	18.00	3,995	0	587,393	342,343	65,565	148,375	1,147,671	796,370
Grant Transferred to Project-C	19.00	9,669,706	0	0	0	0	0	9,669,706	0
Other Cost		0	318,833	0	0	0	0	318,833	8,218
Depreciation	4.00	72,845	0	35,471	0	0	0	108,316	131,233
Total Expenditure Taka:		9,746,546	318,833	4,944,675	2,311,726	191,565	1,323,529	18,836,874	5,706,736
Surplus/(Deficit) of Income over Exp.	8.00	1,002,040	103,784	270,378	625,174	272,335	(252,326)	2,021,385	1,291,633
Total Taka:		10,748,586	422,617	5,215,053	2,936,900	463,900	1,071,203	20,858,259	6,998,369

1.00 Figures have been rounded off to the nearest taka.

2.00 Annexed notes form part of the financial statements.




(Shohel Mahmud Nobel)
Senior Account & Admin Officer

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

Dated, Dhaka
13 November 2019



(Md. Shamsuddoha)
Chief Executive


(Toha Khan Zaman & Co.)
Chartered Accountants

CENTER FOR PARTICIPATORY RESEARCH AND DEVELOPMENT (CPRD)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2019


PARTICULARS	Note	Mother Accounts	General Fund	LND Project	CPRD- Climate Justice Proj.	CANSA Project	Energy on the Move	Total 2018-2019	Total 2017-2018
RECEIPTS:									
Opening Balance:									
Cash in Hand	7.00	0	0	510	0	0	0	510	0
Cash at Bank	7.00	595,177	78,934	53,546	0	0	0	727,657	4,425
Fund Received from Donor	13.00	10,731,236	0	0	0	0	0	10,731,236	6,873,369
Fund Receiv. from Mother Accounts-C	14.00	0	0	5,197,703	2,936,900	463,900	1,071,203	9,669,706	0
Contribution from Other Sources	15.00	0	413,461	0	0	0	0	413,461	125,000
Staff Provident Fund Received		0	0	0	0	0	0	0	538,934
Advance Realized		0	30,000	98,580	0	0	0	128,580	193,867
Loan from CPRD Chief Executive		0	0	0	0	0	0	0	5,000
Loan Received from EOM Project		0	0	200,000	0	0	0	200,000	0
Loan Received from LND Project		17,350	400,000	0	0	0	0	417,350	30,000
Loan Received from GF		0	0	0	131,116	5,000	5,000	141,116	0
Loan Received from Mother A/C		0	0	17,350	0	0	0	17,350	0
Loan Received from PF		0	50,000	1,268,500	0	0	0	1,318,500	430,000
Received from LND Project		0	9,156	0	0	0	0	9,156	0
Loan Received from Climate Justice		0	5,000	0	0	0	0	5,000	0
Loan Received from CANSA		0	5,000	0	0	0	0	5,000	0
Total Receipts:		11,343,763	991,551	6,836,189	3,068,016	468,900	1,076,203	23,784,622	8,200,595
PAYMENTS:									
Personnel Cost	16.00	0	0	3,577,445	1,454,537	126,000	481,160	5,639,142	4,239,907
Program Activities	17.00	0	0	1,231,981	514,846	0	490,010	2,236,837	1,195,394
Administration Cost	18.00	3,995	0	634,087	342,343	65,565	100,375	1,146,365	861,610
Grant Transferred to Project-C	19.00	9,669,706	0	0	0	0	0	9,669,706	0
Staff Provident Fund Paid		0	443,934	0	0	0	0	443,934	95,000
Procurement	20.00	0	0	0	715,655	0	0	715,655	278,203
Other Cost		0	318,832	0	0	0	0	318,832	8,218
Total Payments:		9,673,701	762,766	5,443,513	3,027,381	191,565	1,071,545	20,170,471	6,678,332


CENTER FOR PARTICIPATORY RESEARCH AND DEVELOPMENT (CPRD)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2019

PARTICULARS	Note	Mother Accounts	General Fund	LND Project	CPRD- Climate Justice Proj.	CANSA Project	Energy on the Move	Total 2018-2019	Total 2017-2018
Loan Refund to LND Project		0	0	0	0	0	0	0	30,000
Loan refund to GF		0	0	0	5,000	5,000	0	10,000	430,000
Loan refund to PF		0	50,000	0	0	0	0	50,000	0
Loan Refund to CPRD Chief Executive		0		0	0	0	0	0	5,000
Loan paid to Other Project		0	136,116	1,392,350	0	0	0	1,528,466	0
Advance Paid		0	30,000	0	0	0	0	30,000	275,096
Advance Office Rent		0	0	0	0	0	0	0	54,000
Closing Balance:									
Cash in Hand		0	0	0	475	0	0	475	510
Cash at Bank	7.00	1,670,062	12,669	326	35,160	272,335	4,658	1,995,210	727,657
Total Taka:		11,343,763	991,551	6,836,189	3,068,016	468,900	1,076,203	23,784,622	8,200,595


- 1.00 Figures have been rounded off to the nearest taka.
2.00 Annexed notes form part of the financial statements.


(Shohel Mahmud Nobel)
Senior Account & Admin Officer


(Md. Shamsuddoha)
Chief Executive

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

Dated, Dhaka
13 November 2019


(Toha Khan Zaman & Co.)
Chartered Accountants

CENTER FOR PARTICIPATORY RESEARCH
AND DEVELOPMENT (CPRD)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2019

1.00 BACKGROUND OF THE ORGANIZATION:

Center for Participatory Research and Development–CPRD is an independent, non-profit, and progressive policy, research, and implementation institute. CPRD aims to promote alternative development ideas and policies at local, national, regional and global levels through its interactive activities like research, innovation, advocacy, solidarity and action. CPRD also engages itself in campaigning on social development issues and tailoring capacity building programs through identifying capacity gaps, organizing training for different development stakeholders. Apart from the core activities of socio-economic development of the disadvantaged population, policy research, policy literacy, policy advocacy, campaign and mobilization etc also are the focus areas of CPRD’s work.

Center for Participatory Research and Development (CPRD) works with a number of research organizations and academic institutions in country and abroad to support the survival strategies of the marginalized community people who are at-risk of climate change vulnerabilities and disaster extreme events. Besides implementing community based and participatory action researches, CPRD also regularly produces policy briefs, study reports and analysis on the key issues of multilateral discussions and negotiations.

Center for Participatory Research and Development (CPRD) is a non-profit earning, non-government voluntary development organization established in the year 2009 duly registered with NGO Affairs Bureau, Government of the People’s Republic of Bangladesh vide registration No.3031 dated 24 July 2016 and last renewed on 24 July 2016 effective from 24 July 2016 to 23 July 2021.

2.00 OBJECTIVES OF THE ORGANIZATION:

The program focus of CPRD has been prioritized through a consultative process of discussion with the active participation of the executive committee members. Considering organizational goal and objectives, the EC members agreed on 5 thematic areas to work on priority basis, these are;

- a) **Economic Development:** Research and policy analysis on micro-entrepreneurship development, financing to the rural as well as urban enterprises, development of social commerce, gender mainstreaming in the economic activities and entitlements.
- b) **Social Development:** Women and minority rights, social security, emphasizing equality and social justice and providing analysis in support of trade unions, social movements and public and private sector organizations.
- c) **Institution Building:** Development of people’s organization, strengthening local government and local level governance,

- d) **Natural Resources Conservation:** Sustainable agriculture, biodiversity, aquatic and terrestrial eco-system, in-situ conservation of biological resources
- e) **Livelihoods:** Development of alternative livelihoods options for the resource scarce and marginalized population, value and supply chain analysis of agricultural products
- f) **Environment and Climate Change:** Risk reduction and mitigation, policy advocacy and campaign for global climate governance, natural and anthropogenic disasters prevention, preparedness and rehabilitation

3.00 ACCOUNTING POLICIES:

3.01 Basis of preparation:

The financial statements have been prepared using cash basis of accounting, subject to some exceptions required by circumstances like audit fee.

3.02 Fixed Asset:

Depreciation is charged using the reducing balance method and full year depreciation is charged on addition to fixed asset and no depreciation is charged in the year of disposal. The depreciation rates used to write off the assets are as follows:

Type of assets	Rate of depreciation
Office Equipment	15%
Furniture & Fixtures	20%

3.03 Transactional and presentation currency:

The financial statements are prepared in Bangladesh Taka (BDT) which is the Organization's transactional currency.

3.04 Fund income:

The fund received from the donor is treated as income on receipt basis

4.00 FIXED ASSET: Tk. 1,243,259

4.01 Schedule of fixed assets as on 30 June 2019:

Sl. No.	PARTICULARS	VALUE AT COST			
		Opening Balance	Addition for the year	Adjustment for the year	Total Cost
A:	Mother Accounts:				
1	Office Equipment	195,000	0	0	195,000
2	Furniture & Fixtures	404,000	0	0	404,000
	Sub Total:	599,000	0	0	599,000
B:	LND Project:				
1	Office Equipment	278,203	0	0	278,203
	Sub Total:	278,203	0	0	278,203
C	Climate Justice Project:				
1	Office Equipment	0	307,105	0	307,105
2	Furniture & Fixtures	0	408,550	0	408,550
	Sub Total:	0	715,655	0	715,655
#	Total Taka:	877,203	715,655	0	1,592,858
# #	Previous Year's Taka:	599,000	278,203	0	877,203

Sl. No.	D E P R E C I A T I O N					Written Down Value
	Opening Balance	Rate	For the year	Adjustment	Accumulated	
A:	Mother Accounts:					
1	54,113	15%	21,133	0	75,246	119,754
2	145,440	20%	51,712	0	197,152	206,848
	199,553		72,845	0	272,398	326,602
B:	LND Project:					
1	41,730	15%	35,471	0	77,201	201,002
	41,730		35,471	0	77,201	201,002
C	Climate Justice Project:					
1	0	15%	0	0	0	307,105
2	0	20%	0	0	0	408,550
	0		0	0	0	715,655
#	241,283		108,316	0	349,599	1,243,259
# #	110,050		131,233	0	241,283	635,921

4.02 List of fixed assets as on 30 June 2019:

Sl. No.	Name of Assets	Date of Purchase	Quantity	Rate	Amount
A:	Mother Account				
1	Office Equipment:				
	Air Condition	15.01.2015	03	65,000	195,000
	Sub Total:			65,000	195,000
2	Furniture & Fixture:				
	Office Table	15.01.2015	05	15,000	75,000
	Office Table (Small)	15.01.2015	02	4,500	9,000
	Office Table	15.01.2015	02	20,000	40,000
	Chair	15.01.2015	16	3,500	56,000
	Meeting Table	15.01.2015	01	35,000	35,000
	Steel Rack	15.01.2015	01	30,000	30,000
	File Cabinet	15.01.2015	03	18,000	54,000
	Desktop Computer	15.01.2015	03	35,000	105,000
	Sub Total:			161,000	404,000
	Total Taka:			226,000	599,000
B:	LND Projects				
1	Office Equipment:				
	Desktop Computer	15.01.2015	02	48,471	96,942
	Laptop	23.08.2017	01	63,665	63,665
	Printer	23.08.2017	02	19,956	39,912
	Multimedia Projector	23.08.2017	01	9,000	9,000
	Sound Recorder	25.09.2019	01	9,300	9,300
	Router & others	12.09.2017	01	59,385	59,385
	Total Taka:			209,777	278,204
C:	Climate Justice Project				
1	Office Equipment:				
	Laptop	05.05.2019	03	47,107	141,321
	Camera	08.05.2019	01	132,660	132,660
	Scanner	08.05.2019	01	18,959	18,959
	Router	05.05.2019	01	14,164	14,164
	Sub Total:			212,890	307,104
2	Furniture & Fixture:				
	Meeting table	02.05.2019	01	74,794	74,794
	Office Table	02.05.2019	04	21,389	85,556
	File Cabinet	02.05.2019	02	42,800	85,600
	Desk Cabinet	02.05.2019	02	21,400	42,800
	Chair	05.06.2019	10	8,618	86,180
	Chair	05.06.2019	04	8,405	33,620
	Sub Total:			177,406	408,550
	Total Taka:			390,296	715,654
	Grand Total Taka:			826,073	1,592,858

5.00 INTER PROJECT LOAN-C: Tk. 126,116

The above balance has been arrived at as under:

Particulars	General Fund	CANSA Project	Total 30-06-2019	Total 30-06-2018
Opening Balance	400,000	0	400,000	0
Add: Loan Received from LND Projects	0	0	0	430,000
Add: Loan Received from PF	50,000	0	50,000	0
Add: Loan Received from Climate Justice Project	5,000	0	5,000	0
Add: Loan Received from CANSA Project	5,000	5,000	10,000	0
Add: Loan Paid to Climate Justice Project	126,116	0	126,116	0
	586,116	5,000	591,116	430,000
Less: Realized during the year	460,000	5,000	465,000	30,000
Closing Balance Taka:	126,116	0	126,116	400,000

6.00 ADVANCE OFFICE RENT: Tk. 54,000

The above balance has been arrived at as under:

Particulars	Mother Accounts	Total 30-06-2019	Total 30-06-2018
Opening Balance	54,000	54,000	0
Add: Received for the year	0	0	54,000
	54,000	54,000	54,000
Less: Paid during for the year	0	0	0
Closing Balance Taka:	54,000	54,000	54,000

700 CASH AND BANK BALANCES: Tk. 1,995,685

7.01 Breakup of the above amount is given below:

Particulars	Cash in Hand	Cash at Bank	Total 30-06-2019	Total 30-06-2018
Mother Accounts	0	1,670,062	1,670,062	595,176
General Fund	0	12,669	12,669	78,934
LND Project	0	326	326	54,056
Climate Justice Project	475	35,160	35,635	0
CANSA Migration Project	0	272,335	272,335	0
Energy on the Move	0	4,658	4,658	0
Total Taka:	475	1,995,210	1,995,685	728,166

7.02 Cash at Bank: Tk. 1,995,210

Breakup of the above amount is given below:

Name of the Bank and Branch	Account No.	As per Cash Book	As per Bank Book	Remarks
Mother Accounts:				
Eastern Bank Ltd., Gulshan Branch	CA-1331070038531	1,670,062	1,670,062	Agreed
General Fund:				
Eastern Bank Ltd., Gulshan Branch	CA-1331070067201	12,669	12,669	Agreed
LND Project:				
Eastern Bank Ltd., Gulshan Branch	CA-1331070044782	326	326	Agreed
Climate Justice Project:				
Eastern Bank Ltd., Mirpur Branch	CA-10710700328804	35,160	35,160	Agreed

Name of the Bank and Branch	Account No.	As per Cash Book	As per Bank Book	Remarks
CANSA Migration Project:				
Eastern Bank Ltd., Mirpur Branch	CA-10710700327390	272,335	272,335	Agreed
Energy on the Move:				
Bank Asia Mirpur Branch	CA-02936000089	4,658	4,658	Agreed
Total Taka:		1,995,210	1,995,210	

8.00 FUND ACCOUNT: Tk. 2,542,460

The above balance has been arrived at as under

Particulars	Mother Account	General Fund	LND Project	Climate Justice Project	CANS A Project	Energy on the Move	Total 30-06-2019	Total 30-06-2018
Opening Balance	1,048,624	35,000	(562,550)	0	0	0	521,074	(770,559)
Add: Excess of income over exp.	1,002,040	103,784	270,378	625,174	272,335	(252,326)	2,021,385	1,291,633
Closing Balance Taka:	2,050,664	138,785	(292,172)	625,174	272,335	(252,326)	2,542,460	521,074

9.00 INTER PROJECT LOAN ACCOUNT-C: Tk. 126,116

The above balance has been arrived at as under:

Particulars	General Fund	LND Project	CPRD-Climate Justice Project	CANSA Project	Total 30-06-2019	Total 30-06-2018
Opening Balance	0	400,000	0	0	400,000	0
Add: Received for the year	50,000	0	131,116	5,000	186,116	430,000
	50,000	400,000	131,116	5,000	586,116	430,000
Less: Paid during for the year	50,000	400,000	5,000	5,000	460,000	30,000
Closing Balance Taka:	0	0	126,116	0	126,116	400,000

10.00 LOAN FROM OTHER SOURCES: Tk. 498,500

The above balance has been arrived at as under:

Particulars	LND Project	Energy on the Move Project	Total 30-06-2019
Opening Balance	0	0	0
Add: Received for the year	1,485,850	5,000	1,490,850
	1,485,850	5,000	1,490,850
Less: Paid during for the year	992,350	0	992,350
Closing Balance Taka:	493,500	5,000	498,500

11.00 ACCRUED EXPENSES: Tk. 251,984

11.01 The above balance has been arrived at as under:

Particulars	LND Project	Energy on the Move	Total 30-06-2019	Total 30-06-2018
Opening Balance	534,308	0	534,308	1,263,934
Add: Addition for the year	0	251,984	251,984	534,308
	534,308	251,984	786,292	1,798,242
Less: Paid during for the year	534,308	0	534,308	1,263,934
Closing Balance Taka:	0	251,984	251,984	534,308

11.02 Breakup of the above amount is given below:

Particulars	Energy on the Move	Total 30-06-2019	Total 30-06-2018
Administration Cost:			
Office Rent Payable	0	0	32,578
Printing & Stationary	0	0	14,115
Sub Total:	0	0	46,693
Program Activities:			
Study on the Irreversible Losses and Damages by Slow Onset Events and Publications.	0	0	71,708
Study on the Existing Approaches of the Risk Transfer & Identify Appropriate Feasible Options e.g. Safety Nets for Transferring the Risks of Loss & Damage.	0	0	25,415
Develop Cases on Loss and Damage (Caused by Slow Onset and Extreme Events) from the Ground those are Considered as a Major Cause as well as a Push Factor of Migration	0	0	25,000
Providing Internship for Early Career Researchers and Research Students both from the Developed and Developing Countries	0	0	8,000
Develop Background Paper/ Summary Report on the Socio-Economic Vulnerabilities of Climate Migrants and Organize a National Consultation with the Participation of Relevant Stakeholders from Government Ministries	0	0	75,000
Participate in the Bi-annual Strategy Meeting of Bangladesh forum Germany	0	0	69,000
Study Outcome Sharing Meeting with Stockholder Consultative Group	61,936	61,936	0
Travelling Field Data Collection	5,046	5,046	0
Logistics and Subsistence Cost	26,862	26,862	0
Travel Cost for Final Workshop Participation in Nepal	41,153	41,153	0
ICT and Communications (Partial Salary A/C)	11,050	11,050	0
Partial Office Rent	30,000	30,000	0
Audit Fee	18,000	18,000	0
Sub Total:	194,047	194,047	274,123
Personnel Cost:			
Partial Salary A/C of Research Coordinator	41,437	41,437	0
Partial Salary A/C of Research Assistant	16,500	16,500	0
Project Coordinator	0	0	52,917
Research Associate	0	0	53,325
Research Assistant	0	0	71,500
Admin & Accounts Officers	0	0	35,750
Sub Total:	57,937	57,937	213,492
Total Taka:	251,984	251,984	534,308

12.00 STAFF PROVIDENT FUND: Tk. Nil

12.01 The above balance has been arrived at as under:

Particulars	Note	General Fund	Total 30-06-2019	Total 30-06-2018
Opening Balance		443,934	443,934	0
Add: Addition during the year	12.02	0	0	538,934
		443,934	443,934	538,934
Less: Adjustment during the year	12.03	443,934	443,934	95,000
Closing Balance Taka:		0	0	443,934

12.02 Staff Provident Fund Received: Tk. Nil

Breakup of the above amount is given below:

Particulars	General Fund	Total 30-06-2019	Total 30-06-2018
Staff Provident Fund Received:			
Employee Contribution	0	0	292,934
CPRD Contribution	0	0	246,000
Total Taka:	0	0	538,934

12.03 Staff Provident Fund Paid: Tk. 443,934

Breakup of the above amount is given below:

	General Fund	Total 30-06-2019	Total 30-06-2018
Staff Provident Fund Paid:			
Paid to PF account	443,934	443,934	0
Ms. Musharat Mehejabben	0	0	55,000
Md. Fazlay Arafat	0	0	40,000
Total Taka:	443,934	443,934	95,000

13.00 FUND RECEIVED FROM DONOR: Tk. 10,731,236

Breakup of the above amount is given below:

Particulars	Date of Receipts	Total 2018-2019	Total 2017-2018
Mother Accounts:			
Received from BftW for LND Project	13-08-2018	3,033,345	3,846,374
Received from BftW for LND Project	02-01-2019	2,164,358	2,431,243
Received from University of Dharmham for Energy on the Move Project.	12-08-2018	475,508	595,752
Climate Justice Project	28.03-2019	2,436,960	0
Climate Justice Project	18-06-2019	2,157,106	0
CANSA Migration Project	28-03-2019	463,959	0
Total Taka:		10,731,236	6,873,369

14.00 FUND RECEIVED FROM MOTHER ACCOUNTS-C: Tk. 9,669,706

Breakup of the above amount is given below:

Particulars	Note	Total 2018-2019	Total 2017-2018
General Fund	14.02	0	35,000
LND Project	14.03	5,197,703	6,314,852
Energy on the Move Project	14.04	1,071,203	0
Climate Justice Project	14.05	2,936,900	0
CANSA Migration Project	14.06	463,900	0
Total Taka:		9,669,706	6,349,852

14.02 General Fund: Tk. Nil

Breakup of the above amount is given below:

Particulars	2018-2019	2017-2018
Contribution of CPRD Chief Executive	0	10,000
Contribution of CPRD Chief Executive	0	25,000
Total Taka:	0	35,000

14.03 LND Project: Tk. 5,197,703

Breakup of the above amount is given below:

Particulars	2018-2019	2017-2018
Donor Fund from BftW	3,033,345	3,846,316
Contribution of CPRD Chief Executive	0	20,000
Donor Fund from BftW	2,164,358	2,448,536
Total Taka:	5,197,703	6,314,852

14.04 Energy on the Move Project: Tk.1,071,203

Breakup of the above amount is given below:

Particulars	2017-2018
Donor Fund from BftW	500,000
Donor Fund from BftW	500,000
Donor Fund from BftW	71,203
Total Taka:	1,071,203

14.05 Climate Justice Project: Tk.2, 936,900

Breakup of the above amount is given below:

Particulars	2017-2018
Donor Fund from BftW	2,436,900
Donor Fund from BftW	500,000
Total Taka:	2,936,900

14.06 CANSA Migration Project: Tk. 463,900

Breakup of the above amount is given below:

Particulars	2017-2018
Donor Fund from BftW	463,900
Total Taka:	463,900

15.00 CONTRIBUTION FROM OTHER SOURCES: Tk. 413,461

Breakup of the above amount is given below:

Particulars	Mother Accounts	Total 2017-2018	Total 2016-2017
Contribution of CPRD Chief Executive	0	0	20,000
Contribution of CPRD Chief Executive	413,461	413,461	60,000
Contribution of CPRD Chief Executive	0	0	20,000
Contribution of CPRD Chief Executive	0	0	25,000
Total Taka:	413,461	413,461	125,000

16.00 PERSONNEL COST: Tk. 5,494,387

Breakup of the above amount is given below:

Particulars	LND Project	Energy on the Move Project	Climate Justice Project	CANSA Migration Project	Total 2018-2019	Total 2017-2018
Project Coordinator	1,631,000	290,060	542,602	0	2,463,662	1,408,750
Senior Research Associate	0	0	264,270	0	264,270	0
Senior Research Assistant	515,890	0	176,415	0	692,305	605,250
Research Assistant	696,500	182,487	174,000	0	1,052,987	730,500
Senior Accounts and Admin Officer	0	0	176,415	0	176,415	0
Admin & Accounts Officers	356,000	0	0	0	356,000	358,500
ICT & Communication	164,563	77,350	120,835	0	362,748	198,399
Junior Accounts Officer	0	0	0	126,000	126,000	0
As per Income and Expenditure:	3,363,953	549,897	1,454,537	126,000	5,494,387	3,301,399
Add: Previous Accrued Expenses	213,492	0	0	0	213,492	1,152,000
Less: Accrued Expenses for the year	0	68,737	0	0	68,737	213,492
As per Receipts and Payment:	3,577,445	481,160	1,454,537	126,000	5,639,142	4,239,907

17.00 PROGRAM ACTIVITIES: Tk. 2,097,961

17.01 Breakup of the above amount is given below:

Particulars	LND Project	Energy on the Move Project	Climate Justice Project	Total 2018-2019	Total 2017-2018
Knowledge Generation through Research	234,300	0	0	234,300	769,250
Knowledge Dissemination and Capacity Building to Develop Informed and Motivated Stakeholders (Both in National and Global Level)	285,743	0	0	285,743	298,005
Influence National as well as Policy and Practices to Address Key Challenges of Loss and Damage Policy Advocacy for Policy and Practice Changes	437,815	0	0	437,815	402,261
On the Ground Action Research and Policy Research to Make Knowledge and Information Available on the Consequences of L&D and Forced Displacement and their Implication on the Violation of Human Rights	0	0	120,000	120,000	0
Capacity Building of National as well as Global Stakeholders e.g. NGOs/CSOs and Govt. to Strengthen Argument for Defending	0	0	184,730	184,730	0

Particulars	LND Project	Energy on the Move Project	Climate Justice Project	Total 2018-2019	Total 2017-2018
basic Human Rights of the Forced Migrants as well as Other Climate Victims; Specific Activity Includes					
Influence Global Negotiations and National Policy and Practices	0	0	210,116	210,116	0
Meeting	0	112,436	0	112,436	0
Digital Tablet Purchase for Researcher	0	20,000	0	20,000	0
Travelling Field Data Collection	0	56,446	0	56,446	0
In Country Field Work and Travel	0	234,962	0	234,962	0
International Travel	0	201,413	0	201,413	0
As per Income and Expenditure Taka:	957,858	625,257	514,846	2,097,961	1,469,516
Add: Adjustment during the year	274,123	0	0	274,123	0
Less: Provision during the year	0	135,247	0	135,247	274,123
As per Receipts and Payment Taka:	1,231,981	490,010	514,846	2,236,837	1,195,393

18.00 ADMINISTRATION COST: Tk. 1,147,671

Breakup of the above amount is given below:

Particulars	Mother Account	LND Project	Climate Justice Project	CANSA Migration Project	Energy on the Move	Total 2017-2018	Total 2016-2017
Office Rent	0	213,292	156,183	0	60,000	429,475	320,458
Printing and Stationary	0	15,196	16,430	0	0	31,626	33,946
Utilities and Maintenance	0	7,998	34,698	0	0	42,696	135,195
Telephone Mobile, Postage, Fax	0	32,181	9,000	0	0	41,181	26,400
Bank Charge	3,995	6,400	0	0	475	10,870	10,635
Travelling and Per diem	0	312,326	53,187	0	0	365,513	196,136
Audit Fee	0	0	0	0	18,000	18,000	73,600
Office Furniture (Office Desk)	0	0	0	0	27,900	27,900	0
Office Equipment (Desktop)	0	0	0	0	42,000	42,000	0
Courier and Postage and Others	0	0	7,280	0	0	7,280	0
IT Maintenance	0	0	2,730	0	0	2,730	0
Office Assistant Salary	0	0	62,835	0	0	62,835	0
Transport Cost	0	0	0	21,819	0	21,819	0
Logistics and Stationaries	0	0	0	25,751	0	25,751	0
Entertainment A/C	0	0	0	15,279	0	15,279	0
Bank Charge	0	0	0	805	0	805	0
Tax A/C	0	0	0	546	0	546	0
VAT A/C	0	0	0	1,365	0	1,365	0
As per Income and Expend.	3,995	587,393	342,343	65,565	148,375	1,147,671	796,370
Add: Adjustment for the year	0	46,694	0	0	0	46,694	111,934
Less: Accrued Exp. for the year	0	0	0	0	48,000	48,000	46,694
As per Receipts and Payment:	3,995	634,087	342,343	65,565	100,375	1,146,365	861,610

19.00 GRANT TRANSFERRED TO PROJECT -C: Tk. 9,669,706

Breakup of the above amount is given below:

Particular	Amount	Total 2018-2019	Total 2017-2018
General Fund	0	0	35,000
LND Project	5,197,703	5,197,703	6,314,852
Climate Justice Project	2,936,900	2,936,900	0
CANSA Migration Project	463,900	463,900	0
Energy on the Move	1,071,203	1,071,203	0
Total Taka:	9,669,706	9,669,706	6,349,852

20.00 PROCUREMENT: Tk. 715,654

Breakup of the above amount is given below:

Particulars	LND Project	Climate Justice Project	Total 2018-2019	Total 2017-2018
Two Desktop Computer	0	0	0	96,942
One Laptop	0	0	0	63,665
Printer	0	0	0	39,911
Multimedia Projector	0	0	0	59,385
Routers and Others	0	0	0	9,000
Sounder Recorder	0	0	0	9,300
Laptop/Desktop	0	144,322	144,322	0
Furniture and Fixtures	0	408,550	408,550	0
Camera	0	151,619	151,619	0
High Capacity Router	0	11,164	11,164	0
Total Taka:	0	715,655	715,655	278,203

OTHER IMPORTANT INFORMATION	
01 Managing Committee	Consists of 7 (Seven) members
02 President	Dr. Md. Shahadat Hossain
03 Name of the Organization and Country of origin	Center for Participatory Research and Development (CPRD)
04 Address of the Organization	House No-1219, Flat-A2, Avenue-10, Mirpur DOHS, Dhaka-12016, Bangladesh.
05 Approval of the Government	03.07.2666.663.68.083.17-607 dated 13-07-2017
06 Area/Location of Operation:	All Over Bangladesh, & Main Office Establish in Dhaka
07 Source of Fund	Bread for the World (BFTW)-Germany, Protestant Development Service and Local Fund
08 Name of the Program	Mother Accounts, General Fund, Advocacy to Enhance Climate Justice for the LDCs, Bangladesh in Particular, under the Warsaw Institutional Mechanism on Loss & Damage. Research and Advocacy to Enhance Climate Justice for the Least Development Countries, Bangladesh in Particular, under the Paris Climate Agreement. Energy on the Move Project, CANSA Migration Project
09 Registration No.	NGO Affairs Bureau Registration No. 3031, dated 24-07-2016 and effective from 24 July 2016 to 23 July 2021.
10 Name of bank and account No.	a. Eastern Bank Ltd., Gulshan-1 Branch, Dhaka CA-1331070038531 (Mother Accounts); CA-1331070067201 (GF); CA-1331070044782 (LND Project) and CA-1071070328804 (Climate Justice Project)
11 Name of the persons operating Bank account	a. Mr. Md. Shamsuddoha, Chief Executive b. Mrs. Rumana Sharmin, Research Associate c. Mr. Shohel Mahmud, Accounts & Admin Officer
12 Statement of accounts enclosed	a. Consolidated Receipts and Payments Account. b. Consolidated Statement of Comprehensive Income. c. Consolidated Statement of Financial Position