

**Independent auditor's report and financial statements
of
"COVID-19 Learning, Evidence and Research for
Bangladesh (CLEAR)"
a project of
Campaign for Popular Education (CAMPE)
Funded by: Commonwealth & Development Office-FCDO
As at and for the year ended 14 December 2023**

A. QASEM & Co.

Chartered Accountants

Since 1953

INDEPENDENT AUDITOR'S REPORT**To the Executive Committee of Campaign for Popular Education (CAMPE)****Report on the Audit of the Financial Statements****Opinion**

We have audited the financial statements of "COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR)" (the project) implemented by "Campaign for Popular Education (CAMPE)", which comprise the statement of financial position as at 14 December 2023, the statement of income and expenditure, statement of receipts and payments 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 project as of 14 December 2023 and of its financial performance and its receipts and payments for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the project in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 2 and 3 to the financial statements, which describes the basis of accounting of the financial statements and the significant accounting policies. The financial statements are prepared to assist the project to meet local regulatory requirements. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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 International Financial Reporting Standards (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 project'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 project or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the project'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 the audit in accordance with ISAs, we exercise professional judgement 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 project'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 project'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 project 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 achieves fair presentation.

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

A. Qasem & Co.

Chartered Accountants

RJSC Registration No.: 2-PC7202



Mohammad Motaleb Hossain FCA

Partner

Enrolment Number: 0950

DVC: 2403200950AS398329

Dhaka, 20 March 2024

NGO Affairs Bureau Enlistment/Renewal Memo No. 03.07.2666.657.43.253.17-2458 Dated: December 24, 2023
(Sl. No - 05)

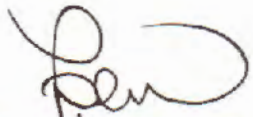
COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR)
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Commonwealth & Development Office-FCDO
Statement of financial position
As at 14 December 2023

	<u>Notes</u>	<u>Amount in BDT</u> <u>14-Dec-23</u>
ASSETS		
Non-current assets		-
Current assets		
Cash and cash equivalents	4.0	1,426,791
		<u>1,426,791</u>
FUND AND LIABILITIES		
Grant received in advance	5.0	1,426,791
		<u>1,426,791</u>


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

As per our report of same date.

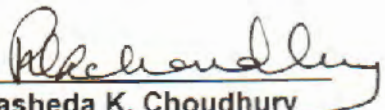
A. Qasem & Co.
Chartered Accountants
RJSC Registration No.: 2-PC7202



Prodip Kumar Sen
Manager (Finance & Admin)



Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950



Rasheda K. Choudhury
Executive Director

DVC: 2403200950AS398329

Dhaka, 20 March 2024



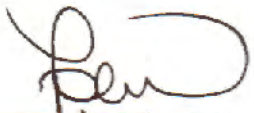
COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR)
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Commonwealth & Development Office-FCDO
Statement of income and expenditure
For the year ended 14 December 2023


	<u>Notes</u>	<u>Amount in BDT</u> <u>14-Dec-23</u>
INCOME		
Grant income	6.0	10,274,802
		<u>10,274,802</u>
EXPENDITURE		
Resources for the researchers	7.0	6,118,751
Project activities	7.0	2,154,873
Travel	7.0	620,638
Monitoring Evaluation & Lessons Learned	7.0	575,547
Management Cost	7.0	804,993
		<u>10,274,802</u>
Surplus of income over expenditure		<u>-</u>

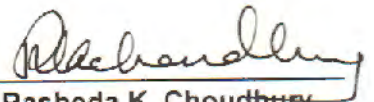
The accompanying notes form an integral part of these financial statements.

As per our report of same date.

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


Prodip Kumar Sen
Manager (Finance & Admin)


Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950


Rasheda K. Choudhury
Executive Director

DVC: 2403200950AS398329

Dhaka, 20 March 2024

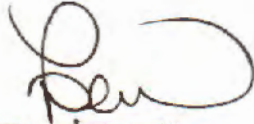


COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR)
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Commonwealth & Development Office-FCDO
Statement of receipts and payments
For the year ended 14 December 2023


	<u>Notes</u>	<u>Amount in BDT</u> <u>31-Dec-23</u>
RECEIPTS		
Opening balance		
Cash in hand		-
Cash at bank		-
		-
Fund received from Donor	8.0	11,701,593
Total receipts		11,701,593
PAYMENTS		
Resources for the researchers	7.0	6,118,751
Project Activities	7.0	2,154,873
Travel	7.0	620,638
Monitoring Evaluation & Lessons Learned	7.0	575,547
Management Cost	7.0	804,993
Total payments		10,274,802
Excess of receipts over payments		1,426,791
Closing balance comprises:		
Cash in hand	4.0	3,656
Cash at bank	4.0	1,423,135
		1,426,791

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

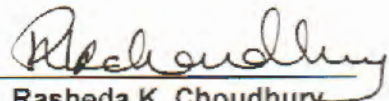
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Prodip Kumar Sen
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Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2403200950AS398329
Dhaka, 20 March 2024



Rasheda K. Choudhury
Executive Director



COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR)
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Commonwealth & Development Office-FCDO
Notes to the financial statements
As at and for the year ended 14 December 2023

1.0 General information

1.1 About CAMPE

CAMPE, a non-government voluntary 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 28 July 2017) vide registration No. 639 under Foreign Donations Regulations Act 2016.

1.2 About the project

The pandemic-induced closure of schools had a devastating impact on global education. UNESCO reported that 1.5 billion students worldwide have been affected by closures, exacerbating existing learning crises. In Bangladesh, where schools were shut for over 500 days, many children lacked access to education, leading to challenges in achieving grade-level competencies despite high enrollment rates.

Prolonged school closures severely impacted vulnerable children in Bangladesh, disrupting the education of around 37 million students and worsening literacy and numeracy gaps. Reports indicated over 90% of enrolled learners faced halted educational activities, possibly leading to a 70% learning poverty rate. Despite in-person schooling resuming in March 2022, attendance steadily declined to 55% by September, with over 62,000 secondary and 1.4 million primary students dropping out, necessitating urgent action from authorities to address absenteeism and dropout rates.

According to the UNESCO 2021/2 Global Education Monitoring Report, education expenditure has surged by 80% in real terms in Bangladesh. Around 7% of families in Bangladesh resort to borrowing to fund their children's education, while nearly two-thirds of the total education cost is borne by households.

So, it was necessary to look at the issues of inequality, student attendance, drop out as well as its causes including the increased pocket expenditure on education. It also looked at the present teacher-student situation while coping with teaching and learning after a long gap of education and learning loss.

1.3 Objectives of the project

- i) Review the status of learning loss and initiatives in primary and secondary education using available secondary data;
- ii) Trace the sample of students enrolled in 2020 at grade II, III, VI and their present status and also at the grade III and IX (to look at the achievement of transition);
- iii) Explore the scenario of out of pocket expenditure on primary and secondary education;
- iv) Assess plans and activities of recovery and remedial plan including the preparation and progress made towards a 'blended' approach and teacher-student situation while coping with teaching and learning after a long gap.



2.0 Basis of accounting

2.1 Measurement of the elements of financial statements

The financial statements have been prepared in accordance with International Financial Reporting Standard (IFRS) under accrual basis of accounting except statement of receipts and payments and Annexure A-1 which are prepared under cash basis of accounting as per NGOAB guideline.

2.2 Basis of measurement

Financial statements have been prepared on the historical cost basis.

2.3 Functional and presentation currency

These financial statements are prepared in Bangladesh Taka (BDT), which is the project's functional currency.

2.4 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.

2.5 Materiality and aggregation

CAMPE's COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR) Project's 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.

2.6 Offsetting

CAMPE's COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR) Project's does not offset assets and liabilities or income and expenses, unless required or permitted by IFRSs.

2.7 Comparative information and rearrangement thereof

This is the first year of first phase of the project, so no comparative has been used.



2.8 Reporting period

The reporting period of the COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR) Project's covers one year from 15 December 2022 to 14 December 2023.

2.9 Date of authorization for issue of the financial statements

Management reviewed the financial statements and authorized them for issue on 20 March 2024.

3.0 Summary of significant accounting policies

The significant accounting policies which have been materially consistent over the years, as applied and followed in the preparation and presentation of these financial statements are summarized below:

3.1 Donor grants

Income from donor grants is recognized when conditions on which they depend have been met. CAMPE's COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR) Project's 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 are 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.

3.2 Provision and other liabilities

Provisions and other liabilities are recognized when there is 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 of the amount can be made. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Where the effect of the time value of money is material, the amount of a provision is the present value of the expenditure expected to be required to settle the obligation.

3.3 Foreign currency translations

Books of account are maintained in Bangladesh Taka. Transactions in foreign currencies are translated into Taka at the exchange rates prevailing at the dates of transactions. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated to Bangladesh Taka at exchange rates prevailing at that date and any gain or loss is recognized in the statement of income and expenditure.

3.4 Cash and cash equivalents

Cash and cash equivalents for the purposes of the statement of cash flows comprise cash and bank balances. Included in cash and bank balances are donations which are received through donor grants. By virtue of donor agreements, the manner in which such donations are to be applied are restricted to specific programmes and projects within COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR).

3.5 Expenses

Programme related expenses arise from goods and services being distributed to beneficiaries in accordance with the project objectives and activities.

3.6 General

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



Amount in BDT
14-Dec-23

4.0 Cash and cash equivalents

Cash in hand		3,656
Cash at bank	4.1	1,423,135
		<u>1,426,791</u>

4.1 Cash at bank

<u>Bank Name</u>	<u>Branch</u>	<u>Account #</u>	
SCB	Gulshan, Dhaka	01-1062905-02	1,423,135
			<u>1,423,135</u>

5.0 Grants received in advance

Opening balance	-
Add: Fund received from Donor	11,701,593
	<u>11,701,593</u>
Less: Operating expense	10,274,802
	<u>1,426,791</u>

6.0 Grant income

Grant income has been recognised in the accounts to the extent equivalent to the operating expenses of the project incurred during the year in accordance with IAS 20 *Accounting for Government Grants and Disclosure of Government Assistance*.

7.0 Program activity cost

Resources for the researchers	6,118,751
Project Activities	2,154,873
Travel	620,638
Monitoring Evaluation & Lessons Learned	575,547
Management Cost	804,993
	<u>10,274,802</u>

8.0 Fund received from Oxfam-IBIS

The amount was received from Commonwealth & Development Office-FCDO during the year under audit (i.e. from 15 December 2022 to 14 December 2023) through account no. 01-1062905-01 maintained with Standard Chartered Bank, 67 Gulshan Avenue, Gulshan, Dhaka, Bangladesh. Details are as follows:

<u>Name of Donor</u>	<u>Date</u>	<u>Bank name and #</u>	
IDS-FCDO	24-Jan-23	SCB # 01-1062905-01	5,680,067
IDS-FCDO	9-Oct-23	SCB # 01-1062905-01	6,021,526
			<u>11,701,593</u>



FORM FD - 4
AUDITOR'S CERTIFICATE

We have audited the accounts of "COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR)" funded by Commonwealth & Development Office-FCDO through IDS-FCDO, a project of Gono Shakkhorata Obhijan [Campaign for Popular Education (CAMPE)] House # 5/14, Humayun Road, Mohammadpur, Dhaka-1207 (Registration # 639, dated 28 July 1992 and renewed on 28 July 2017 effective from 28 July 2017) for the period from 15 December 2022 to 14 December 2023 and examined all relevant books and vouchers and certify that according to the audited accounts:

- 1) The brought forward Foreign Donations at the beginning of the year 15 December 2022 was Tk.0.
- 2) The foreign donations amounting to BDT 11,701,593 was received by the organization during the year from 15 December 2022 to 14 December 2023.
- 3) The balance of unutilized foreign donations by the organization was BDT 1,426,791.
- 4) Foreign donations amounting to Tk. 10,274,802 have been utilized.

Name of the Project: "COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR)"

Head of expenditure	Amount in BDT		
	Amount as per approved budget	Amount actually spent	Difference favorable / (unfavorable)
As per approved budget of the project, details as per Annexure A-1.	12,499,878	10,274,802	2,225,076

- 5) Certified that the organization has maintained the accounts of foreign donations and records relating thereto in the manner specified as in sections 9 and 12 of the Foreign Donations (Voluntary Activities) Regulation Act 2016, read with rule 6 and 7 to the Foreign Donations (Voluntary Activities) Regulation Rules, 1978.
- 6) The information furnished above is correct and checked by us.

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



Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2403200950AS398329

Dhaka, 20 March 2024

NGO Affairs Bureau Enlistment/Renewal Memo No. 03.07.2666.657.43.253.17-2458 Dated: December 24, 2023 (Sl. No - 05)

Name of the NGO : Campaign for Popular Education (CAMPE)
 Name of the project : COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR)
 Funded by : Commonwealth & Development Office-FCDO
 Project approval no. and date : 03.07.2666.662.69.012.23-048, dated 19 January 2023
 Project period and budget : From 15 December 2022 to 14 December 2023; BDT 12,499,878
 Reporting period and budget : From 15 December 2022 to 14 December 2023; BDT 12,499,878

Organisation	Personnel Name	Role	Approved budget	Expenditure	Variance	% of variance	Remarks
BRAC University and CAMPE	Dr. Manzoor Ahmed	Dr. Manzoor Ahmed will engage in the study as the Lead Researcher. He will lead the team and be responsible for research design, methodology and tool finalization and report review and finalization. Dr. Ahmed will be reportable to the Chairperson of the Education Watch Group and the funding agency.	625,000	-	625,000	100%	Since the final report could not be completed in the 1st phase/year, the amount has been carried forward to the next year.
CAMPE	Ms. Rasheda K. Choudhury	As CEO of the CAMPE, Rasheda K. Choudhury will play an advisory role and overall responsibility for the administration and supervision. The research team (except the lead researcher) will be reportable to Rasheda K. Choudhury, and she will be accountable to the Education Watch Group, CAMPE Council and the funding agency.	1,000,000	1,000,000	-	0%	
Health Watch and CAMPE	Dr. Mushtaque Chowdhury	As the convener, Dr. Mushtaque Chowdhury will oversee the study in terms of quality and also assist the research team.	93,750	-	93,750	100%	Since the final report could not be completed in 1st year, the amount has been carried forward to the next year.



Organisation	Personnel Name	Role	Approved budget	Expenditure	Variance	% of variance	Remarks
CAMPE	Dr. Mostafizur Rahaman	Dr. Mostafizur Rahaman will be the study focal person and responsible for the overall project management, from study design to finding dissemination. He will provide enough time for research design, tools and methodology development, data analysis, and draft report preparation. He will be responsible for the overall research management and reportable to the CEO of CAMPE, Research Team Leader and funding agency. He will also provide leadership in government relations development, stakeholder engagement including policymakers.	2,531,250	2,531,250	-	0%	
Dhaka University and CAMPE	Dr. Syed Shahadat Hossain	Dr. Syed Shahadat Hossain will engage in the study and contribute to statistical sampling and analysis of related issues.	93,750	-	93,750	100%	Since the final report could not be completed in 1st year, the amount has been carried forward to the next year.
NCTB and CAMPE	Md. Murshid Aktar	Md. Murshid Aktar will engage in the tools development of learning loss assessment and guide the team for data presentation focusing learning assessment	150,000	-	150,000	100%	Since the final report could not be completed in 1st year, the amount has been carried forward to the next year.
CAMPE	Co-researcher -1	The Co-researcher would be a full-time position and assist Dr. Mostafizur Rahaman with the overall project management, from study design to finding dissemination. CAMPE will recruit this position after getting the final approval from IDS.	1,462,500	1,462,500	-	0%	
CAMPE	Research Coordinator (Field Management)	The Research Coordinator would be a full-time position and assist the research team with field-level data collection and data management. CAMPE will recruit this position after getting the final approval from IDS.	1,125,000	1,125,001	(1)	0%	
Sub Total:			7,081,250	6,118,751	962,499	14%	



Organisation	Personnel Name	Role	Approved budget	Expenditure	Variance	% of variance	Remarks
CAMPE	Project activities	30 Research Associates and 4 supervisors will be recruited for field-level data collection. The total staff would be 30+4 = 34, and they will engage for 30 days, including the training day. The Lump sum payment for the Research Associate and Supervisors is budgeted GBP 16/per day. So, the total remuneration for data collection would be 30 days X 34 staffs X GBP 16 = 16,320	2,040,000	1,927,015	112,985	6%	Negligible Variance
CAMPE	Project activities	Divisional Workshops (8 workshops x GBP 450)	450,000	174,358	275,642	61%	The planned activities have been accomplished. The programs were organized jointly with other project activities in the field levels. Therefore, the expenditure was incurred less than anticipated. The balance amount will be utilized in the next phase/year.
CAMPE	Project activities	Printing and Publications	312,500	-	312,500	100%	Since the final report could not be completed in this period, the amount has been carried forward to the next phase/year.
CAMPE	Project activities	Draft sharing and report launching (2 events x GBP 1500)	375,000	53,500	321,500	86%	Since the final report could not be completed in this period, the amount has been carried forward to the next phase/year.



Organisation	Personnel Name	Sub Total:	Role	Approved budget	Expenditure	Variance	% of variance	Remarks
CAMPE	Travel	Sub Total:	Local and long travel costs for the Research Associates and Supervisors. Average per day cost GBP 05. So the total cost would be 28 days X 34 staff X GBP 05 = 5100	594,375	620,638	(26,263)	-4%	Negligible Variance
		Sub Total:		594,375	620,638	(26,263)	-4%	
CAMPE	Monitoring, evaluation lessons learned		& Regular monthly basis expenditure (lump sum GBP 200 X 12 months)	150,000	134,080	15,920	11%	The balance amount has been carried forward to the next phase/year.
CAMPE	Project activities		3-day-long training cost for the Research Associates and Supervisors (Lump sum cost GBP 15 X 3 Days x 34)	191,250	190,393	857	0%	
CAMPE	Project activities		Pre-testing and stationery cost (per month GBP 40 x 12 Months)	45,000	450	44,550	99%	The balance amount has been carried forward to the next phase/year.
CAMPE	Project activities		Travel for the research team and education Watch Group during data collection, cost for the travel, accommodation, food etc. (GBP 200 X 15 days)	281,250	250,624	30,626	11%	The balance amount has been carried forward to the next phase/year.
		Sub Total:		667,500	575,547	91,953	14%	
CAMPE	Overhead		Overhead cost includes Rent, Utilities, HVAC, Salaries, Security, Cleaning & Maintenance cost etc.	979,253	804,993	174,260	18%	The balance amount has been carried forward to the next phase/year.
		Sub Total:		979,253	804,993	174,260	18%	
		Total program and administration costs		12,499,878	10,274,802	2,225,076	18%	



Project: "COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR)"
 Implemented by: Campaign for Popular Education (CAMPE)
 Funded By: Commonwealth & Development Office-FCDO
 For the year ended 14 December 2023
 Notes to FD-4

Note - 1: Reconciliation between cash and cash equivalents and unutilized foreign donation:

	Foreign Donation BDT
Opening balance	-
Add: Foreign donation received during the year	<u>11,701,593</u>
Fund available for utilization	<u>11,701,593</u>
Less: Utilized during the year (as per annexure-A/1)	<u>(10,274,802)</u>
Cash and cash equivalents as on 14 Dec 2023	<u><u>1,426,791</u></u>
 This is made up as follows:	
Cash in hand	3,656
Cash at bank	<u>1,423,135</u>
	<u><u>1,426,791</u></u>



Project: "COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR)"
Implemented by: Campaign for Popular Education (CAMPE)
Funded By: Commonwealth & Development Office-FCDO
For the year ended 14 December 2023
Notes to FD-4

NOTE 2: Compilation of line items in the financial statements to corresponding line items on the Annexure A-1

Sl.	Line item as per Annexure A-1	Corresponding line item in the Income and expenditure	Notes	Amount in BDT
1	Program Cost	Program activity cost	7	10,274,802
Total as per statement of income and expenditure				<u>10,274,802</u>



Auditor's comment on compliance with Terms of Reference (TOR) prescribed by NGO Affairs Bureau

Name of NGO	: Campaign for Popular Education (CAMPE)
Name of Project	: COVID-19 Learning, Evidence and Research for Bangladesh
Project Approval No. and Date	: 03.07.2666.662.69.012.23-048, dated 19 January 2023
Audit period	: 15 December 2022 to 14 December 2023

Our observations/comments in compliance with the Terms of Reference (TOR) provided with enlistment of CA Firms laid down in the circular No. 03.07.2666.657.43.253.17-2458 Dated: December 24, 2023, issued from the NGO Affairs Bureau, Prime Minister's Office, Peoples Republic of Bangladesh are listed below:

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
01.	The Audit firm will have to perform the audit of NGOs with highest responsibility and neutrality.	We conducted our audit with due responsibility and in accordance with International Standards on Auditing (ISAs) as adopted in Bangladesh.
02.	Each firm has to issue opinion after completing audit work by ensuring whether project has been implemented in compliance with the Foreign Donations (Voluntary Activities) Regulation Act, 2016, project approval related FD-6 and terms for project approval.	During our audit we have checked compliance with all of the applicable rules and regulations, circulars including the Foreign Donations (Voluntary Activities) Regulation Act, 2016 and found the project has complied with them. The project has been implemented properly as per terms of project approval.
03.	The Audit Firm, along with the audit report, must issue a certificate regarding receipt and expenditure of donation in Form FD-4 and its Annexure A/1 prescribed by the Bureau. All the information in FD-4 about foreign donation will be on cash basis not on accrual basis. That means no amount relating to foreign donation shall be Negative or Receivable. In FD-4, approved budget, actual expenditure and the variance between the two shall be mentioned for the total amount. The details thereof i. e. item wise approved budget, actual expenditure and the variance between the two and the reasons for variance will be stated in Annexure-A/1. The heads/ sub-head and the budget for it as shown in Annexure A/1 shall be strictly as per approved project (such as Annexure-C).	A certificate regarding receipt and expenditure of donation in Form FD-4 and its Annexure A/1 prescribed by the Bureau is attached in the report. All the information in FD-4 about foreign donation is shown on cash basis.

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment				
04.	<p>Separate audit report shall be prepared for each project and report will be on the basis of project year (maximum 12 month). If there is any local income/donation for the project, it should be present separate column and there shall be an opinion on the source of local donation as per Foreign Donations (Voluntary Activities) Regulation Act 2016. Incomplete opinion will be considered as breach of term.</p>	<p>Separate audit report has been prepared for the project and it is one time grant as a result project duration is 12 months from 15 December 2022 to 14 December 2023 which was approved by NGOAB.</p> <p>No local donation received by the entity.</p>				
05.	<p>In the audit report the aims, objectives and main activities of the project shall be mentioned briefly.</p> <p>Below subjects should be mentioned in a suitable informative table:</p> <ol style="list-style-type: none"> 1. Date of Engagement of CA Firm to perform the audit work 2. Project Name 3. Project Period 4. Project approval Memo No. and Date 5. Fund release Memo No. and Date 6. Amount of fund released (including installments) 7. Foreign Donation Received 8. Whether foreign fund has been withdrawn from mother account before fund released by Bureau: Whether local donation has been received in mother account 9. Audit Year 10. Project Area 11. Number of beneficiaries 	<p>Overall objective:</p> <ul style="list-style-type: none"> • Review the status of learning loss and initiatives in primary and secondary education using available secondary data. • Trace the sample of students enrolled in 2020 at grade II, III, VI and their present status and also at the grade III and IX (to look at the achievement of transition); • Explore the scenario of out-of-pocket expenditure on primary and secondary education; • Assess plans and activities of recovery and remedial plan including the preparation and progress made towards a 'blended' approach and teacher-student situation while coping with teaching and learning after a long gap. <ol style="list-style-type: none"> 1. Date of Engagement of CA Firm to perform the audit work: 08 January 2024. 2. Name of the project: COVID-19 Learning, Evidence and Research for Bangladesh. 3. Project Period: From 15 December 2022 to 14 December 2023. 4. Project Approval memo number and date: <table border="1" data-bbox="967 1823 1490 1944"> <thead> <tr> <th>Memo. No.</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>03.07.2666.662.69.01 2.23-048</td> <td>19-Jan-2023</td> </tr> </tbody> </table>	Memo. No.	Date	03.07.2666.662.69.01 2.23-048	19-Jan-2023
Memo. No.	Date					
03.07.2666.662.69.01 2.23-048	19-Jan-2023					

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment										
		<p>5. Fund release with memo number and date:</p> <table border="1" data-bbox="965 517 1489 638"> <thead> <tr> <th>Memo. No.</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>03.07.2666.662.69.01 2.23-048</td> <td>19-Jan-2023</td> </tr> </tbody> </table> <p>6. Amount of Fund release (including installments):</p> <table border="1" data-bbox="965 831 1489 981"> <thead> <tr> <th>No. of Installments</th> <th>Amount in BDT</th> </tr> </thead> <tbody> <tr> <td>1st installment</td> <td>5,680,067</td> </tr> <tr> <td>2nd installment</td> <td>6,021,526</td> </tr> </tbody> </table> <p>7. Amount of foreign donation received: BDT 11,701,593</p> <p>8. Whether foreign fund has been withdrawn from mother account before fund released by Bureau: No</p> <p>Whether local donation has been received in mother account: No</p> <p>9. Audit year: 15 December 2022 to 14 December 2023.</p> <p>10. Project Area: 16 Districts in Bangladesh</p> <p>11. Number of Beneficiaries: This is a research project. So, identification of actual beneficiaries is difficult.</p>	Memo. No.	Date	03.07.2666.662.69.01 2.23-048	19-Jan-2023	No. of Installments	Amount in BDT	1 st installment	5,680,067	2 nd installment	6,021,526
Memo. No.	Date											
03.07.2666.662.69.01 2.23-048	19-Jan-2023											
No. of Installments	Amount in BDT											
1 st installment	5,680,067											
2 nd installment	6,021,526											
06.	Balance Sheet, Income & Expenditure Account and Receipts & Payments Account will form part of audit report and these shall be signed by appropriate NGO authorities including name. If Balance Sheet is not required in any case the explanation therefore shall be given. It is to be assured whether the Receipts & Payments Account has been prepared following the accounting heads under which the Ledger Books of the NGO had been maintained. The detail breakup shall	<p>First part of this report contains Independent Auditor's Report along with audited financial statements which includes Statement of financial position (Balance Sheet), Statement of income and expenditure, Statement of receipts and payments signed by appropriate authority of the NGO including name.</p> <p>Statement of receipts and payments has been prepared based on ledger book maintained by the NGO.</p>										

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
	be given in Note for the items under which consolidated expenditure have been shown (e. g. contingency and others).	Details breakup is given in the Notes to the Financial Statements.
07.	<p>Audit report of NGO's should be numbered in each page. Every page of audit report shall be initialed by appropriate authority of the CA Firm with a common seal. But full signature of the auditor must be there on the certification at the beginning of the report, on Balance Sheet, on Accounts Statements, on FD-4 certificate, on the report as per TOR. Below the full signature, full name, designation and Enrolment No. of signatory shall be mentioned.</p> <p>The following sequence shall be maintained in the audit report on NGO's-</p> <p>First Part</p> <ul style="list-style-type: none"> • Auditor's certificate containing scope, opinion, etc. • Balance Sheet. • Income & Expenditure Account/ Statement. • Receipt & Payment Account/ Statement • Notes to Financial Statements • Schedules/ Appendices / Other Statement. <p>Second Part</p> <ul style="list-style-type: none"> • FD-4 Certificate • Annexure- A/1 • Notes to FD- 4 (If any) • Report as per TOR of NGO Affairs Bureau (Sequence of the conditions of TOR shall be strictly followed). 	<p>All the pages of the audit report contain page number. Every page of audit report sealed and initialed by appropriate authority. Full signature of the auditor is there on audit report, Statement of financial position, Statement of income and expenditure, Statement of receipts and payments, FD-4 and Terms of Reference (TOR).</p> <p>Audited Financial Statements of the project has been signed by Mohammad Motaleb Hossain, FCA, Partner (Enrolment No. 0950) on behalf of A. Qasem & Co., Chartered Accountants.</p> <p>This report has been prepared in compliance with this provision and contains two parts in sequence.</p> <p>First part contains the following:</p> <ul style="list-style-type: none"> • Independent Auditor's Report • Statement of financial position • Statement of income and expenditure • Statement of receipts and payments • Notes to the financial statements <p>Second part contains the following:</p> <ul style="list-style-type: none"> • Auditor's Certificate on FD – 4 • Annexure- A/1 • FD-4 Note – 1 and FD-4 Note – 2 • Report as per ToR of NGO Affairs Bureau along with Annexure- B(i) and B(ii)
08.	In case of project having duration of several years, it shall be mentioned in current audit report whether the audit report for the previous year has been sent to the NGO Affairs Bureau. If there was a project bearing same title and having same nature during previous year it shall be mentioned whether that has been audited and the report thereof has been submitted to the Bureau.	This is the one-time grant and first year of operation.
09.	After completion of audit by CA Firm, one copy of the report (original copy) must be sent in a	One copy of the audit report in sealed envelope will be sent directly to the Director General (Grade-1),

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment											
	sealed cover directly to the Deputy Director (Inspection and Audit), NGO Affairs Bureau, Dhaka. It may be mentioned that, this report, directly received by the Inspection and Audit Department of the Bureau, will only be the examinable.	NGO Affairs Bureau in due time.											
10.	The number and date of original registration and of latest renewal of registration of the organization with NGO Affairs Bureau shall be mentioned.	The original registration number of the organization were 639, dated 28 July 1992 and renewed on 28 July 2017 effective from 28 July 2017 for 10 years.											
11.	According to Section-9 of the Foreign Donations (Voluntary Activities) Regulation Act 2016, all the foreign donations should be received through a single bank account. It has to be confirmed whether the foreign donations have been received through a single bank account according to this rule. If there has been deviation from this rule and foreign donations have been received through more than one bank account then the names of the concerned banks, account numbers and the amount received through each shall be mentioned.	All the foreign donations for the project have been received through a single Bank Account during the period.											
12.	The bank account number (mother account) approved by NGO Affairs Bureau, name of bank and branch, amount of donation received including date and name of donor shall be mentioned. The concerned project bank account number, name of the bank and branch and the bank balance are also to be mentioned. It is to be mentioned whether the mother bank account and project bank account have been reconciled and is correct.	<p>Details of the mother bank account number as approved by the NGO Affairs Bureau for receipt of foreign donation are given below:</p> <p>Account No: Current Account 01-1062905-01</p> <p>Account Name: Gono Sakkharata Ovijan/ Campaign for Popular Education (CAMPE)</p> <p>Name of the Mother Bank: Standard Chartered Bank</p> <p>Branch Address: 67, Gulshan Avenue, Gulshan, Dhaka-1212.</p> <p>Amount of Donation Received including date and name of Donor:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Amount in BDT</th> <th>Donor</th> </tr> </thead> <tbody> <tr> <td>24-Jan-23</td> <td>5,680,067</td> <td rowspan="2">Commonwealth & Development Office-FCDO</td> </tr> <tr> <td>09-Oct-23</td> <td>6,021,526</td> </tr> <tr> <td>Total receipt</td> <td>11,701,593</td> <td></td> </tr> </tbody> </table>	Date	Amount in BDT	Donor	24-Jan-23	5,680,067	Commonwealth & Development Office-FCDO	09-Oct-23	6,021,526	Total receipt	11,701,593	
Date	Amount in BDT	Donor											
24-Jan-23	5,680,067	Commonwealth & Development Office-FCDO											
09-Oct-23	6,021,526												
Total receipt	11,701,593												

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
		<p>Project bank account number: 02-1062905-02</p> <p>Project bank account name: Gono Sakkharata Ovijan/ Campaign for Popular Education (CAMPE)</p> <p>Project bank name: Standard Chartered Bank</p> <p>Branch Address: 67, Gulshan Avenue, Gulshan, Dhaka-1212.</p> <p>Bank balance including cash in hand as on 14 December 2023: BDT 1,426,791</p> <p>We have reviewed the mother bank account and project bank account reconciliation statement and reconciliation is found satisfactory.</p>
13.	If donation has been received in form of goods, it has to be confirmed whether the same has been properly valued and the amount involved shall be shown, along with donation received, in FD-4. A statement detailing its use according to FD-5 and the unutilized balance has to be provided.	As confirmed by management, no such donation was received during the period under audit.
14.	Interest/ exchange gain received on the amount of donation has to be shown separately in statement of accounts and it is to be stated whether specific approval form NGO Affairs Bureau has been obtained for its use.	NA
15.	It has to be mentioned whether under the double entry book keeping system the Cash Book/ Bank Book, Ledgers, Stock Register, Asset Register and other register have been maintained as required under Rule-12 of the Foreign Donations (Voluntary Activities) Regulation Act, 2016.	All the required books of account are maintained by the NGO for the project as required under the double entry bookkeeping system and other register have been maintained as required under Rule-12 of the Foreign Donations (Voluntary Activities) Regulation Act, 2016.
16.	In case of foreign aided project (including and previous project) implemented by NGO in which Revolving Loan Fund (RLF) is being operated it has to be mentioned whether project/ donor wise separate accounts are being maintained or a combined single account is being maintained and whether this account has been independently audited annually. If separate accounts of RLF run with foreign donation are not maintained and if	As confirmed by the management, the project was not involved in Revolving Loan Fund (RLF) during the period of our audit.

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
	such loan has been extended from the fund of the project audited the inclusions of the receipt of service charge in accounts will have to be ensured.	
17.	It has to be mentioned whether the NGO operating micro-credit with foreign donation has obtained certificate from Micro Credit Regulatory Authority.	The entity has no micro-credit activities with foreign donation received for the project and therefore certificate from Micro Credit Regulatory Authority is not required.
18.	Whether any expenditure in foreign currency has been incurred from donation. If so, details thereof have to be mentioned.	No expenditure in foreign currency has been incurred from donation. All expenditures are in BDT.
19.	If expenditure under a head in excess of budget has been adjusted with another item, or expenditure under an unapproved item has been adjusted with an approved item than the purpose and reason of excess expenditure are to be stated in details.	No expenditure under a head in excess of budget has been adjusted with another item, or no expenditure under an unapproved item has been adjusted with an approved item.
20.	It is to be mentioned whether officer's and employees' salaries and allowances and for other payments exceeding Taka 10,000 paid through bank account.	From the result of our random, we observed that the salaries and allowance and other payments in excess of Taka 10,000 have paid through bank account.
21.	If the project has been implemented with borrowed fund, in that case information is to be provided about the source of that fund and the approval of Executive Committee of the NGO for the borrowing.	N/A
22.	It should be seen whether any member of the General Body or the Executive Committee of the NGO has received any pay and allowances or honorarium from project fund. If received, full information about the approval of the Executive Committee for the same is to be furnished. Apart from that, if the Chief Executive of the NGO has received full/ part of his salary and allowance from the project under audit or from some other project, the detailed information thereof shall be provided.	<p>No member of the General Body or the Executive Committee of the NGO has received any pay and allowances or honorarium from project fund except below:</p> <p><u>From 15 December 2022 – 14 December 2023:</u></p> <p>The Executive Director received BDT 1,000,000 from the project for her advisory role.</p>
23.	It is to be reported whether the internal control system of the NGO is satisfactory.	The internal control system of the NGO is found satisfactory.
24.	In case any amount has been refunded to the donor by the NGO, if refunded, the details of NGOAB's approval should be mentioned.	No money was refunded to the donor during the period under audit.
25.	In light of Govt. rules and regulation, in case of transactions under the project, opinion has to be given whether Revenue Stamp has been affixed and VAT/ IT has been deducted at	<p>During our audit we found that Revenue Stamp has been affixed in applicable cases.</p> <p>Income Tax and VAT have been deducted at</p>

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment
	source and the deducted amount of VAT/ IT has been properly deposited to the Govt. treasury. Amount deducted, deposited and accrual VAT and IT (separately) has also to be mentioned in the prescribed form as per TOR.	source and the deducted amount of IT & VAT has been duly deposited to the Govt. treasury. Details of Tax and VAT have been presented in Annexure-B(i) and Annexure-B(ii) .
26.	It has to be mentioned whether as per Income Tax Ordinance 1984, the NGO submitted Income Tax Return as a legal body every fiscal year to the National Board of Revenue. Simultaneously, it is to be reported whether any foreigner was employed with the organization and if any whether has been paying Income Tax regularly and settled the previous year's submitted Income Tax Return. Since VAT and IT is important, relevant firm and NGO will provide full information.	CAMPE has obtained Tax Identification Number (TIN). Its ETIN is 631829589056. CAMPE as a legal entity submits income tax return as per Income Tax Ordinance 1984 for each year. There was no foreign employee during the period under audit.
27.	In any project of the NGO whether there was Income Generating Activity (IGA). If any, the information about the name of the IGA, the amount of Income Tax paid on the income earned or Tax Exemption Certificate obtained therefore from NBR have to be mentioned.	The organization did not undertake any Income Generating Activity (IGA) under this project.
28.	Whether any officer/ staff/ member of Executive Committee or General Body of the NGO went on foreign tour with fund/ air ticket/ other assistance obtained from foreign sources. If there was any, the details thereof, including whether approval from NGO Affairs Bureau had been obtained for foreign tour, have to be furnished.	Foreign travel was not conducted by the employees of the NGO during the period under audit. CAMPE requested for the approval through a letter before every tour and informed to NGOAB accordingly.
29.	The cost of fixed assets, along with a statement of assets, owned by the NGO during the period under audit shall be included in the Audit Report. It shall also be stated whether concerned assets/ title deed/ House Rent Agreement/ land received as donation, transports and other assets are in the name of the NGO.	Statement of assets owned by the NGO during the period under audit was included in note 4 to the financial statements.
30	Whether the fixed/current assets procured from project fund were sold/ transfer? if so, is there any specific approval from NGO Affairs Bureau?	N/A
31.	In course of audit of the concerned project of the NGO, the irregularities/ ineligible expenditures/ unapproved expenditures/ unbudgeted expenditures should be identified	We have issued a management letter based on the audit of financial statements of the project. Management letter will be sent to Deputy Director

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
	by the CA Firm and brought to the notice of the management of the organization on completion of audit in a Management Letter/ Report and a copy thereof should be sent to the Deputy Director (Inspection and Audit) of the Bureau along with Audit Report. If such Letter/ Report is not considered necessary, the reasons thereof should be stated.	(Inspection and Audit) along with audit report.
32.	One CA Firm will not audit the project of a particular NGO continuously for more than five years. For this reason, the CA Firm has to certify that the NGO, under audit, has not been audited for five consecutive years by them.	This is a one-time grant. This project duration is 15 December 2022 to 14 December 2023.
33.	The list containing the names of the members of Executive Committee/ Governing Body/ Management Committee of the NGO shall be provided.	Details are given in the table below: 1. Mr. Kazi Rafiqul Alam-Chairperson 2. Dr. Manzoor Ahmed-Vice Chairperson 3. Ms. Aroma Dutta-Vice Chairperson 4. Mr. Shishir Anjelo Rozario-Treasurer 5. Ms. Rasheda K. Choudhury-Member Secretary 6. Ms. Jyoti F. Gomes-Adviser 7. Mr. Shamse Ara Hasan-Member 8. Mr. Ghulam Mustafa Dulal-Member 9. Mr. Bazle Mustafa Razee-Member 10. Mr. George Ashit Singh-Member 11. Mr. Yakub Hossain-Member 12. Md. Monzurul Islam Chowdhury-Member 13. Mr. Mahbubul Islam-Member 14. Mr. Tapan Kumar Karmaker-Member 15. Mr. Nazmul Haque -Member 16. Ms. Asma Akter Mukta -Member 17. Ms. Fouzia Haque FCA-Member 18. Ms. Erum Mariam-Member 19. Ms. Kabita Bose-Member 20. Ms. Zareen Mahmud Hosein FCA-Member 21. Mr. Moazzem Hossain-Member 22. Ms. Amrita Rejina Rozario-Member
34.	It should be stated whether all the expenses related to audit of the project of the NGO's have been met from the concerned project fund.	All the expenses related to audit of the project have been met from the project fund.
35.	The Memo. No. and date of the enlistment of the CA firm by the NGO Affairs Bureau are to be mentioned.	A. Qasem & Co. Chartered Accountants Memo No. 03.07.2666.657.43.253.17-2458

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment															
		Date: December 24, 2023 Serial Number: 05															
36.	Whether the financial transaction of the organization is free money laundering and terrorist financing.	During the audit we did not find any transaction which falls under money laundering and terrorist financing.															
37.	Whether all conditions for approving the project are followed properly. There has to be proof and detail opinion of the audit firm about whether the involvement of the local administration in implementing the project activity.	<p>All condition for approving the project is followed properly and local administration was involved regarding implementation of project activities.</p> <table border="1"> <thead> <tr> <th>SL</th> <th>Condition</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Local administration is to be involved regarding implementation of the project activities.</td> <td>Approved FC-1 has been submitted to DC Office, Dhaka.</td> </tr> <tr> <td>2</td> <td>After completion of project activities properly, certificate of local administration along with list of beneficiaries to be submitted to the Bureau within 1 month.</td> <td>Certificate of local administration along with list of beneficiaries was not submitted to the Bureau within 1 month.</td> </tr> <tr> <td>3</td> <td>Project completion report is to be submitted to the Bureau within 6 weeks after completion of project activities.</td> <td>Project completion report was not submitted to the Bureau within 6 weeks after completion of project activities.</td> </tr> <tr> <td>4</td> <td>Copy of publication is to be submitted to the Bureau.</td> <td>Copy of publication was not submitted to the Bureau.</td> </tr> </tbody> </table>	SL	Condition	Status	1	Local administration is to be involved regarding implementation of the project activities.	Approved FC-1 has been submitted to DC Office, Dhaka.	2	After completion of project activities properly, certificate of local administration along with list of beneficiaries to be submitted to the Bureau within 1 month.	Certificate of local administration along with list of beneficiaries was not submitted to the Bureau within 1 month.	3	Project completion report is to be submitted to the Bureau within 6 weeks after completion of project activities.	Project completion report was not submitted to the Bureau within 6 weeks after completion of project activities.	4	Copy of publication is to be submitted to the Bureau.	Copy of publication was not submitted to the Bureau.
SL	Condition	Status															
1	Local administration is to be involved regarding implementation of the project activities.	Approved FC-1 has been submitted to DC Office, Dhaka.															
2	After completion of project activities properly, certificate of local administration along with list of beneficiaries to be submitted to the Bureau within 1 month.	Certificate of local administration along with list of beneficiaries was not submitted to the Bureau within 1 month.															
3	Project completion report is to be submitted to the Bureau within 6 weeks after completion of project activities.	Project completion report was not submitted to the Bureau within 6 weeks after completion of project activities.															
4	Copy of publication is to be submitted to the Bureau.	Copy of publication was not submitted to the Bureau.															
38.	Whether the audit work has been done within the due time, if not, state the reasonable reason behind it.	The audit work had been done within the due time.															

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
39.	DVC (Data Verification Code) is to be mentioned in the audit report.	DVC (Data Verification Code) has mentioned in the audit report.

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



Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2403200950AS398329

Dhaka, 20 March 2024

Annexure-B (i)

COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR)
Implemented by: Campaign for Popular Education (CAMPE)
Statement of deductible, deducted and outstanding amount of Tax / VAT
For the period from 15 December 2022 to 14 December 2023

Sl No.	Particulars of expenditures as per Annex A-1	Amount of costs	Deductible amount		Deducted amount		Deposited amount		Outstanding		Challan no. & date
			VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	
a	b	c	d	e	f	g	h	i	j=(h-d)	k=(i-e)	
Programme costs											
1	Resources for the researchers	6,118,751	-	422,331	-	422,331	-	422,331	-	-	Annex-B (ii)
2	Project Activities	2,154,873	6,549	3,693	6,549	3,693	6,549	3,693	-	-	Annex-B (ii)
3	Travel	620,638	23,376	7,794	23,376	7,794	23,376	7,794	-	-	Annex-B (ii)
4	Monitoring Evaluation & Lessons Learned	575,547	39,965	19,987	39,965	19,987	39,965	19,987	-	-	Annex-B (ii)
5	Management Cost	804,993	-	-	-	-	-	-	-	-	Annex-B (ii)
Total program and administration costs		10,274,802	69,890	453,805	69,890	453,805	69,890	453,805	-	-	

(a) Details of Challan number and date of deductible, deducted and outstanding amount of Tax / VAT is given in Annexure-B (ii)



COVID-19 Learning, Evidence and Research for Bangladesh (CLEAR)
Implemented by: Campaign for Popular Education (CAMPE)
For the period from 15 December 2022 to 14 December 2023
Details of challan no., date and amount deposited to Government Treasury

VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
1 Resources for the researchers						
			06.04.2023	T-3	118,347	Sonali Bank Ltd. Satmasjid Branch, Dhaka & Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
			26.06.2023	T-82	124,234	
			31.08.2023	T-13	19,950	
			13.09.2023	T-21	19,950	
			11.10.2023	2324-00115026191	19,950	
			08.11.2023	2324-00160775031	38,200	
			07.12.2023	2324-00202651621	38,200	
			04.01.2024	2324-00231497961	43,500	
Sub-total		-	Sub-total		422,331	
2 Project Activities						
19.07.2023	T-1	3,577	19.07.2023	T-2	1,464	Sonali Bank Ltd. Satmasjid Branch, Dhaka & Janata Bank Ltd. Mohammadpur
07.08.2023	T-11	1,488	07.08.2023	T-10	605	
			06.11.2023	2324-00152678401	993	
07.12.2023	2324-00199873161	659	07.12.2023	2324-00199887231	336	
04.01.2024	2324-00231513341	825	04.01.2024	2324-00231514991	295	
Sub-total		6,549	Sub-total		3,693	
3 Travel						
07.08.2023	T-11	3,810	07.08.2023	T-10	1,270	Sonali Bank Ltd. Satmasjid Branch, Dhaka & Janata Bank Ltd. Mohammadpur
07.09.2023	T-6	1,875	07.09.2023	T-5	625	
06.11.2023	2324-00152656661	16,191	06.11.2023	2324-00152670951	5,399	
19.10.2023	2324-00127659081	375	19.10.2023	2324-00127661991	125	
07.12.2023	2324-00199873161	1,125	07.12.2023	2324-00199879241	375	
Sub-total		23,376	Sub-total		7,794	
4 Monitoring Evaluation & Lessons Learned						
07.09.2023	T-6	13,006	07.09.2023	T-5	4,335	Sonali Bank Ltd. Satmasjid Branch, Dhaka &
06.11.2023	2324-00152656661	25,959	06.11.2023	2324-00152670951	15,652	
07.12.2023	2324-00199873161	1,000				
Sub-total		39,965	Sub-total		19,987	
5 Management Cost						
Sub-total		-	Sub-total		-	
Grand total		69,890	Grand total		453,805	