

Independent auditor's report and financial statements
of
Influence schools and sub-national and national decision
makers towards a more gender-responsive, climate-resilient,
and digitally-oriented secondary education environment in
Bangladesh
a project of
Campaign for Popular Education (CAMPE)
Funded by: MALALA FUND
As at and for the year ended 31 March 2024

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 "Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh" (the project) implemented by "Campaign for Popular Education (CAMPE)", which comprise the statement of financial position as at 31 March 2024, 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 31 March 2024 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
Enlistment Registration No. of FRC: CAF-001-129



Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2405300950AS521916

Dhaka, 30 May 2024

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

Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh

Implemented by: Campaign for Popular Education (CAMPE)

Funded by: MALALA FUND

Statement of financial position


As at 31 March 2024


	Notes	Amount in BDT	
		31-Mar-24	31-Mar-23
ASSETS			
Non-current assets			
Property, plant and equipment	4.0	439,319	695,093
		<u>439,319</u>	<u>695,093</u>
Current assets			
Advance, deposit and prepayment	5.0	12,423	148,220
Cash and cash equivalents	6.0	2,719,719	1,646,785
		<u>2,732,142</u>	<u>1,795,005</u>
		<u>3,171,461</u>	<u>2,490,098</u>
FUND AND LIABILITIES			
Grants received in advance	7.0	2,632,142	1,745,005
Donor fund investment in fixed asset	8.0	439,319	695,093
Provision for expenses	9.0	100,000	50,000
		<u>3,171,461</u>	<u>2,490,098</u>

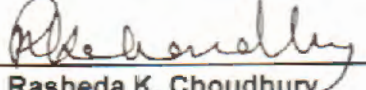
The accompanying notes form an integral part of these financial statements.

As per our report of same date.

A. Qasem & Co.
Chartered Accountants
Enlistment Registration No. of FRC: CAF-001-129


Prodip Kumar Sen
Manager (Finance, HR & Admin)


Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2405300950AS521916


Rasheda K. Choudhury
Executive Director

Dhaka, 30 May 2024



Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh

Implemented by: Campaign for Popular Education (CAMPE)

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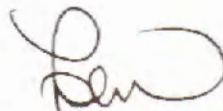
Statement of income and expenditure
For the year ended 31 March 2024


	Notes	Amount in BDT	
		31-Mar-24	31-Mar-23
INCOME			
Grant income	10.0	6,596,484	4,649,472
		<u>6,596,484</u>	<u>4,649,472</u>
EXPENDITURE			
Overhead /administrative costs	11.0	1,059,715	839,833
Direct /program costs	12.0	3,560,051	2,093,582
Personnel cost-local employees'	13.0	1,720,944	1,643,750
Depreciation	4.0	255,774	72,307
		<u>6,596,484</u>	<u>4,649,472</u>
Surplus of income over expenditure		<u>-</u>	<u>-</u>

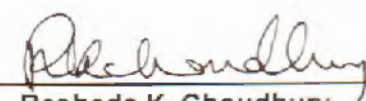
The accompanying notes form an integral part of these financial statements.

As per our report of same date.

A. Qasem & Co.
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Dhaka, 30 May 2024



Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh

Implemented by: Campaign for Popular Education (CAMPE)

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Statement of receipts and payments

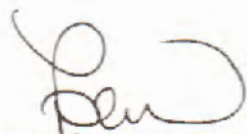
For the year ended 31 March 2024


	<u>Notes</u>	<u>Amount in BDT</u>	
		<u>31-Mar-24</u>	<u>31-Mar-23</u>
RECEIPTS			
Opening balance			
Cash in hand		23,328	-
Cash at bank		1,623,457	-
		1,646,785	-
Fund received from donor	7.01	7,227,847	7,089,570
Total receipts		8,874,632	7,089,570
PAYMENTS			
Overhead /administrative costs	11.0	1,009,715	789,833
Direct /program costs	12.0	3,411,831	2,093,582
Personnel cost-local employees'	13.0	1,720,944	1,643,750
Purchase of fixed assets	4.0	-	767,400
Advance, deposit and prepayments	5.0	12,423	148,220
Total payments		6,154,913	5,442,785
Excess of receipts over payments		2,719,719	1,646,785
Closing balance comprises:			
Cash in hand		73,230	23,328
Cash at bank	6.0	2,646,489	1,623,457
		2,719,719	1,646,785

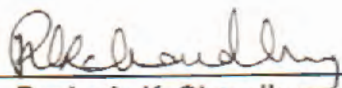
The accompanying notes form an integral part of these financial statements.

As per our report of same date.

A. Qasem & Co.
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Dhaka, 30 May 2024



Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh

Implemented by: Campaign for Popular Education (CAMPE)

Funded by: MALALA FUND

Notes to the financial statements

As at and for the year ended 31 March 2024

1.0 General information

1.01 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.

1.02 About the project

CAMPE is actively has been implemented with a project titles "Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh" funded by Malala Fund. Aiming to improve the Education Champion Network harnesses the collective power of local activists to advance progress towards girls' secondary education around the world.

This project is targeted to empower the learner, particularly girls and women teachers although there will be participation of boys and male teachers. As MPO secondary schools and Non-MPO secondary schools lag behind compared to the government secondary schools, this project will extract lessons from MPO, Non-MPO and other types of secondary education institutions.

As the decisions are taken at the national level and district level there will be inbuilt links at both end for effective engagement in advocacy initiatives.

1.03 Objectives of the project

- i) Empower girls through influence national policy and practice change discourse for gender-responsive, and climate resilience, secondary education in Bangladesh;
- ii) Enhanced equitable access to safe, quality education for girls and boys during and the post-pandemic situation in 24 schools in Bangladesh;
- iii) Secondary learners in 24 schools participated in disaster response that enhance the resilience among girls.

2.0 Basis of accounting

2.01 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.



2.02 Functional and presentation currency

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

2.03 Comparative information

Wherever necessary comparative figures and account titles in this financial statements have been rearranged to conform current year's presentation.

2.04 Reporting period

The reporting period of the project covers one year from 1 April 2023 to 31 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:

3.01 Donor grants

Income from donor grants is recognized when conditions on which they depend have been met. CAMPE's Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh 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.

3.02 Property, plant and equipment

Recognition

The cost of an item of property, plant and equipment shall be recognized as an asset if, and only if,

- i) it is probable that future economic benefits will flow to the entity; and
- ii) the cost of the item can be measured reliably.



Measurement at recognition

An item of property, plant & equipment that qualifies for recognition as an asset shall be measured at its cost less accumulated depreciation.

Elements of cost

The cost of an item of property, plant and equipment comprises:

- i) Purchase price, including all non-recoverable duties and taxes but net of discounts.
- ii) Costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the management.

Subsequent costs

Repairs and maintenance expenditure is recognized as expenditure as incurred. Replacement parts are capitalized, provided the original cost of the items they replace is derecognized.

Depreciation

Depreciation is commenced when the asset is in the location and condition necessary for it to be capable of operating in the manner intended. Property, plant and equipment of CAMPE are depreciated using straight-line method whereby there is a constant charge each year, on the assumption that equal amounts of economic benefit are consumed in each year of the assets life. Each significant part of an item of property, plant & equipment is depreciated separately, using their useful lives. The residual value and useful life of an asset are reviewed in each year end. Depreciation is expressed in terms of percentage of cost of the related assets. The list of Property, plant & equipment and related depreciation rates are given below:

<u>Particulars</u>	<u>Rate of depreciation</u>
Computers and printers	33.33%

Disposal of property, plant and equipment

An item of property, plant and equipment is removed from the statement of financial position when it is disposed of or when no future economic benefits are expected from its use or disposal. The gain or loss on the disposal of an item of property, plant and equipment is included in the statement of income and expenditure of the period in which the de-recognition occurs.

3.03 Cash and cash equivalents

Cash and cash equivalents for the purposes of the statement of receipts and payments 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 Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh.

3.04 Expenses

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

3.05 General

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



4.0 Property, plant and equipment

Particulars	Cost				Rate (%)	Depreciation		Written down value as at 31-Mar-24
	Opening balance	During the period		Closing balance		During the period		
		Addition	Disposal			Charge	Disposal	
Computer and printers	767,400	-	-	767,400	33.33%	255,774	-	439,319
Total at 31-Mar-24	767,400	-	-	767,400		255,774	-	439,319
Total at 31-Mar-23		767,400	-	767,400		72,307	-	695,093

4.01 CAMPE Project Office

Particulars	Cost				Rate (%)	Depreciation		Written down value as at 31-Mar-24
	Opening balance	During the period		Closing balance		During the period		
		Addition	Disposal			Charge	Disposal	
Computer and printers	300,900	-	-	300,900	33.33%	100,290	-	167,174
Total at 31-Mar-24	300,900	-	-	300,900		100,290	-	167,174
Total at 31-Mar-23		300,900	-	300,900		33,436	-	267,464

4.02 Downstream partners' Office

Particulars	Cost				Rate (%)	Depreciation		Written down value as at 31-Mar-24
	Opening balance	During the period		Closing balance		During the period		
		Addition	Disposal			Charge	Disposal	
Computer and printers	466,500	-	-	466,500	33.33%	155,484	-	272,145
Total at 31-Mar-24	466,500	-	-	466,500		155,484	-	272,145
Total at 31-Mar-23		466,500	-	466,500		38,871	-	427,629



	Notes	Amount in BDT	
		31-Mar-24	31-Mar-23
5.0 Advance, deposit and prepayments			
Advance to 3rd parties	5.01	12,423	38,220
Advance to vendors	5.02	-	110,000
		<u>12,423</u>	<u>148,220</u>
5.01 Advance to 3rd parties			
Opening balance		38,220	-
Add: Paid during the period		1,505,150	38,220
		<u>1,543,370</u>	<u>38,220</u>
Less: Adjustment during the period		1,530,947	-
		<u>12,423</u>	<u>38,220</u>
5.02 Advance to vendors			
Opening balance		110,000	-
Add: Paid during the period		-	110,000
		<u>110,000</u>	<u>110,000</u>
Less: Adjustment during the period		110,000	-
		<u>-</u>	<u>110,000</u>
6.0 Cash and cash equivalents			
Cash in hand		73,230	23,328
Cash at bank	6.01	2,646,489	1,623,457
		<u>2,719,719</u>	<u>1,646,785</u>
6.01 Cash at bank			
<u>Bank name and account no.</u>			
Mutual Trust Bank Limited # A/C No : 0430320000832		2,646,489	1,623,457
		<u>2,646,489</u>	<u>1,623,457</u>
7.0 Fund received in advance from donor			
Opening balance		1,745,005	-
Add: Fund received during the year	7.01	7,227,847	7,089,570
		<u>8,972,852</u>	<u>7,089,570</u>
Less: Expenditure adjusted from Grants		6,340,710	4,649,472
Less: Donor fund investment in fixed assets		-	695,093
		<u>2,632,142</u>	<u>1,745,005</u>



	Notes	Amount in BDT	
		31-Mar-24	31-Mar-23
7.01 Fund received from donor			
The amount was received from Malala Fund during the period under audit (i.e. from 01 April 2023 to 31 March 2024) through Mother Account no. 01-1062905-01 maintained with Standard Chartered Bank, 67 Gulshan Avenue, Gulshan, Dhaka, Bangladesh. Details are as follows:			
Instalments	Date		
1st instalment	6-Jul-23	3,139,347	3,450,377
2nd instalment	20-Nov-23	4,088,500	3,639,193
		7,227,847	7,089,570
8.0 Donor fund investment in fixed assets			
Opening balance		695,093	-
Add: Purchase during the year		-	767,400
		695,093	767,400
Less: Depreciation charge during the year		255,774	72,307
		439,319	695,093
9.0 Provision for expenses			
Opening balance		50,000	-
Add: Addition during the year		100,000	50,000
		150,000	50,000
Less: Adjustment during the year		50,000	-
		100,000	50,000
10.0 Grant income			
Grant income		6,596,484	4,649,472
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 <i>Accounting for Government Grants and Disclosure of Government Assistance</i> .			
11.0 Administrative costs			
Accounts officer		407,666	353,226
Office rent		144,000	144,000
Administrative support costs		16,409	13,550
Security guard partial charges		60,000	60,000
Communication, postage etc.		63,092	28,182
Floor service		95,808	60,000
Audit fees		100,000	50,000
Printing and stationeries		44,393	38,408
Electricity, telephone and general expenses (for Dhaka project office)		72,000	54,000
Toner for printers		42,000	30,977
Drinking water and tea		14,347	7,490
As per statement of income and expenditure		1,059,715	839,833
Less: Provision for audit fees	9.0	100,000	50,000
As per statement of receipts and payments		959,715	789,833



	Notes	Amount in BDT	
		31-Mar-24	31-Mar-23
12.0 Program costs			
• Study on the status of the Girls Education in Bangladesh based on the secondary source, KII and FGD		75,521	351,721
• Education budget analysis using the gender lens		343,106	163,009
• Carryout Back to School Campaign to combat early marriage and learning continuity		148,445	149,885
• Dialogue with sub-national level stakeholders on exclusion in education including, early marriage, child labor, and disability issues		290,440	301,010
• National level policy dialogue		520,545	-
• Media campaign to raise awareness on the girls empowerment through education		278,346	-
• Consultation on education financing focused on gender budget for education at the sub-national level		299,807	299,905
• Consultation on education financing focused on gender budget for education at the national level		539,371	-
• Formation and operationalize school level debate clubs focused on girls issues		258,846	-
• Formation/strengthen school level environmental club to increase awareness on climate vulnerability and reduce gender based violence during emergency		154,373	149,983
• Promote secondary level students to become community level volunteer of the Union/Upazila Disaster Management Committee		119,822	-
• Raise awareness on the emergency signal and response mechanism (pre-during-post) through development and dissemination of IEC materials		-	149,986
• Travel, transportation and perdiem		115,447	29,250
• Local Travel at the sub-national level		301,113	298,187
• Monitoring of Project Activities		191,456	3,695
• Champion's travel for Global Gathering		(160,000)	176,467
• Champion's travel for regional events		83,413	-
• Champion's travel for Network national chapter meetings		-	20,484
		3,560,051	2,093,582
13.0 Personnel costs			
Executive Director		255,944	243,750
Deputy Director /National Coordinator (Partial)		409,500	390,000
Deputy Manager (Partial)		955,500	910,000
Education Champion		100,000	100,000
		1,720,944	1,643,750



FORM FD - 4
AAUDITOR'S CERTIFICATE

We have audited the accounts of "Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh" funded by MALALA FUND, a project of Gono Shakkhorata Obhijan [Campaign for Popular Education (CAMPE)]. House # 2/4, Block # C, Shahjahan 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 01 April 2023 to 31 March 2024 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 1st April 2023 was Tk. 1,646,785.
- 2) The foreign donations amounting to BDT 7,227,847 was received by the organization during the period from 01 April 2023 to 31 March 2024.
- 3) The balance of unutilized foreign donations by the organization was BDT 2,719,719 and the balance of advance, deposit and prepayments was BDT 12,423.
- 4) Foreign donations amounting to BDT 6,142,490 and advance, deposit and prepayments amounting BDT 148,220 have been utilized.

Name of the Project: Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh.

Head of expenditure	Amount as per approved budget	Amount actually spent	Difference favorable / (unfavorable)
As per approved budget of the project, details as per Annexure A-1.	8,023,700	6,290,710	1,732,990

- 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
Enlistment Registration No. of FRC: CAF-001-129



Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2405300950AS521916

Dhaka, 30 May 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 organization	: Campaign for Popular Education (CAMPE)
Name of project	: Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh
Project approval number and date	: 03.07.2666.662.68.024.22-334; dated: 26-Jul-2022
Fund clearance no. and date	: 03.07.2666.662.68.024.22-201; dated: 24-May-2023 : 03.07.2666.662.68.024.22-296; dated: 10-Aug-2023
Project period and budget	: 01 April 2022 to 31 March 2025 BDT. 20,356,291
Reporting period and budget	: 01 April 2023 to 31 March 2024 BDT. 8,023,700

Line items	Approved budget	Actual expenditure	Variance	Variance (%)	Explanation of variance (+/-) 10%
Program costs					
Study on the status of the girls education in Bangladesh based on the secondary source, KII and FGD	96,279	75,521	22,758	23%	The expenditure was incurred less than anticipated. The balance amount will be carried forward to the next year.
Education budget analysis using the gender lens	335,000	343,106	(8,106)	-2%	
Carryout back to school campaign to combat early marriage and learning continuity	150,000	148,445	1,555	1%	
Dialogue with sub-national level stakeholders on exclusion in education including, early marriage, child labor, and disability issues	300,000	290,440	9,560	3%	
National level policy dialogue	520,000	520,545	(545)	0%	
Media campaign to raise awareness on the girls empowerment through education	300,000	278,346	21,654	7%	
Consultation on education financing focused on gender budget for education at the sub-national level	300,000	299,807	193	0%	
Consultation on education financing focused on gender budget for education at the national level	539,739	539,371	368	0%	
Formation and operationalize school level debate clubs focused on girls issues	340,000	258,846	81,154	24%	The activities have been planned & will be carried forward to the next year.
Formation/strengthen school level environmental club to increase awareness on climate vulnerability and reduce gender based violence during emergency	150,000	154,373	(4,373)	-3%	
Promote secondary level students to become community level volunteer of the Union/Upazila Disaster Management Committee	120,000	119,822	178	0%	
Travel, transportation and perdiem	144,000	115,447	28,553	20%	The expenditure was incurred less than anticipated. The balance amount will be carried forward to the next year.
Local Travel at the sub-national level	420,000	301,113	118,887	28%	Do
Monitoring of project activities	375,000	191,456	183,544	49%	Do
Champion's travel for global gathering	383,279	(160,000)	543,279	142%	Air ticket has been purchased as per visit plan for 1st year but the visit plan was postponed. Air ticket money was refunded by the vendor and deposited into project bank a/c.
Champion's travel for network regional events	508,860	83,413	425,447	84%	The activities have been planned & will be carried forward to the next year.
Champion's travel for network national chapter meetings	98,250	0	98,250	100%	The activities have been planned & will be carried forward to the next year.
Sub-total direct /program costs	5,082,407	3,560,051	1,522,356	30%	
Personnel costs					
Executive Director	275,625	255,944	19,681	7%	
Deputy Director /National Coordinator (Partial)	441,000	409,500	31,500	7%	
Deputy Manager (Partial)	1,029,000	955,500	73,500	7%	
Education Champion	100,000	100,000	0	0%	
Sub-total personnel costs	1,845,625	1,720,944	124,681	93%	



Line items	Approved budget	Actual expenditure	Variance	Variance (%)	Explanation of variance (+/-) 10%
Overhead & administrative costs					
Accounts officer	441,000	407,666	33,334	8%	
Office rent	144,000	144,000	0	0%	
Administrative support cost	16,450	16,409	41	0%	
Security guard partial charge	60,000	60,000	0	0%	
Communication, postage etc.	67,818	63,092	4,728	7%	
Floor service	96,000	95,808	192	0%	
Audit fees	100,000	100,000	0	0%	
Printing and stationeries	42,000	44,393	(2,393)	-6%	
Electricity, telephone and general expenses (for Dhaka project office)	72,000	72,000	0	0%	
Toner for printers	42,000	42,000	0	0%	
Drinking water and tea	14,400	14,347	53	0%	
Sub-total personnel costs	1,095,668	1,059,715	35,953	3%	
GRAND TOTAL	8,023,700	6,340,710	1,682,990	21%	

Reconciliation of fund utilised during the year:

Amount of expenditure above	6,340,710
Less: Provision during the year	(100,000)
Foreign donation utilized during the year	6,240,710
Add: Previous year provision paid during the year	50,000
Total utilised during the year	6,290,710



Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in
 Implemented by: Campaign for Popular Education (CAMPE)

Funded By: Malala Fund

For the year ended 31 March 2024

Notes to FD-4

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

	Foreign donation	Total
	BDT	BDT
Opening balance	1,795,005	1,795,005
Add: Received during the year	7,227,847	7,227,847
Fund available for utilization	9,022,852	9,022,852
Less: Utilized during the year (as per annexure-A/1)	(6,290,710)	(6,290,710)
Less: Advance, deposit and prepayments	(12,423)	(12,423)
Cash and cash equivalents as on 31 March 2024	2,719,719	2,719,719

This is made up as follows:

Cash in hand	73,230
Cash at bank	2,646,489
	<u>2,719,719</u>



Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh

Implemented by: Campaign for Popular Education (CAMPE)

Funded By: Malala Fund

For the year ended 31 March 2024

Notes to FD-4

NOTE 2: Reconciliation 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	Overhead /administrative costs	Overhead /administrative costs	11.0	1,059,715
2	Direct /program costs	Direct /program costs	12.0	3,560,051
3	Personnel cost-local employees'	Personnel cost-local employees'	13.0	1,720,944
Total as per statement of income and expenditure before depreciation				6,340,710
Add: Depreciation on fixed assets				255,774
Total as per statement of income and expenditure				6,596,484
Add: Purchase of fixed assets				-
Less: Depreciation on fixed assets				(255,774)
Total as per Annexure A-1				6,340,710



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	: Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh
Project Approval No. and Date	: 03.07.2666.662.68.024.22-334; dated: 26-Jul-2022
Fund clearance No. and Date	: 03.07.2666.662.68.024.22-201; dated: 24-May-2023
	: 03.07.2666.662.68.024.22-296; dated: 10-Aug-2023
Audit period	: 01 April 2023 to 31 March 2024

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 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 incurred expenditure in accordance with project approval related FD-6. 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.	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.	A separate audit report has been prepared for the project and based on each project year. No local donation received by the entity.						
05.	In the audit report the aims, objectives and main activities of the project shall be mentioned briefly. Below subjects should be mentioned in a suitable informative table: <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: Strengthen national civil society engagement in gender responsive education planning, policy development and monitoring to improve quality with equity in Bangladesh.</p> <p>Specific objective:</p> <ul style="list-style-type: none"> • Empower girls through influence national policy and practice change discourse for gender-responsive, and climate resilience, secondary education in Bangladesh. • Enhanced equitable access to safe, quality education for girls and boys during and the post-pandemic situation in 24 schools in Bangladesh. • Secondary learners in 24 schools participated in disaster response that enhanced the resilience among girls. <ol style="list-style-type: none"> 1. Date of Engagement of CA Firm to perform the audit work: 15 May 2024. 2. Name of the project: Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh. 3. Project Period: From 01 April 2022 to 31 March 2025. 4. Project Approval memo number and date: <table border="1" data-bbox="959 1883 1485 2002"> <thead> <tr> <th data-bbox="959 1883 1254 1928">Memo. No.</th> <th data-bbox="1254 1883 1485 1928">Date</th> </tr> </thead> <tbody> <tr> <td data-bbox="959 1928 1254 1973">03.07.2666.662.68.02</td> <td data-bbox="1254 1928 1485 1973">26-Jul-2022</td> </tr> <tr> <td data-bbox="959 1973 1254 2018">4.22-334</td> <td data-bbox="1254 1973 1485 2018"></td> </tr> </tbody> </table>	Memo. No.	Date	03.07.2666.662.68.02	26-Jul-2022	4.22-334	
Memo. No.	Date							
03.07.2666.662.68.02	26-Jul-2022							
4.22-334								

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="970 504 1489 689"> <thead> <tr> <th>Memo. No.</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>03.07.2666.662.68.02 4.22-201</td> <td>24-May-2023</td> </tr> <tr> <td>03.07.2666.662.68.02 4.22-296</td> <td>10-Aug-2023</td> </tr> </tbody> </table> <p>6. Amount of Fund release (including installments):</p> <table border="1" data-bbox="970 813 1489 958"> <thead> <tr> <th>No. of Installments</th> <th>Amount in BDT</th> </tr> </thead> <tbody> <tr> <td>1st installment</td> <td>3,139,347.00</td> </tr> <tr> <td>2nd installment</td> <td>4,088,500.00</td> </tr> </tbody> </table> <p>7. Amount of foreign donation received: BDT 7,227,847.</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: 01 April 2023 to 31 March 2024.</p> <p>10. Project Area: 6 Districts in Bangladesh</p> <p>Narsingdi - Belabo Khulna - Koyra Patuakhali - Kalapara Gaibandha - Fulchhari Kurigram - Nagashwari Habiganj - Baniachong</p> <p>11. Number of Beneficiaries: The direct Beneficiaries will be 39,270 (approx.) persons.</p>	Memo. No.	Date	03.07.2666.662.68.02 4.22-201	24-May-2023	03.07.2666.662.68.02 4.22-296	10-Aug-2023	No. of Installments	Amount in BDT	1 st installment	3,139,347.00	2 nd installment	4,088,500.00
Memo. No.	Date													
03.07.2666.662.68.02 4.22-201	24-May-2023													
03.07.2666.662.68.02 4.22-296	10-Aug-2023													
No. of Installments	Amount in BDT													
1 st installment	3,139,347.00													
2 nd installment	4,088,500.00													
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	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												

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment
	<p>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 be given in Note for the items under which consolidated expenditure have been shown (e. g. contingency and others).</p>	<p>including name.</p> <p>Statement of receipts and payments has been prepared based on ledger book maintained by the NGO.</p> <p>Details breakup is given in the Notes to the Financial Statements.</p>
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 numbers. 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>The 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.	<p>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</p>	<p>This is the second year of the project. Previous year audit has been performed and the report was sent to the NGOAB accordingly.</p>

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment
	been audited and the report thereof has been submitted to the Bureau.	
09.	After completion of audit by CA Firm, one copy of the report (original copy) must be sent in a sealed cover directly to the Director General (Grade - 1), 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.	One copy of the audit report in sealed envelope will be sent directly to the Director General (Grade - 1), 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 was 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>

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment												
		<table border="1" data-bbox="877 425 1476 627"> <thead> <tr> <th>Date</th> <th>Amount in BDT</th> <th>Donor</th> </tr> </thead> <tbody> <tr> <td>06-July-23</td> <td>3,139,347.18</td> <td>Malala</td> </tr> <tr> <td>20-Nov-23</td> <td>4,088,500.00</td> <td>Fund</td> </tr> <tr> <td>Total received</td> <td>7,227,847.00</td> <td></td> </tr> </tbody> </table> <p data-bbox="877 660 1476 694">Project bank account number: 0430320000832</p> <p data-bbox="877 728 1476 828">Project bank account name: GONO SHAKKHORATA OBHIJAN/ CAMPAIGN FOR POPULAR EDUCATION (CAMPE)</p> <p data-bbox="877 862 1476 896">Project bank name: Mutual Trust Bank Limited.</p> <p data-bbox="877 929 1476 1008">Branch Address: 80/C Asad Avenue, Mohammadpur, Dhaka-1207.</p> <p data-bbox="877 1041 1476 1108">Bank balance as on 31 March 2024: BDT 2,646,489</p> <p data-bbox="877 1142 1476 1243">We have reviewed the mother bank account and project bank account reconciliation statement and reconciliation is found satisfactory.</p>	Date	Amount in BDT	Donor	06-July-23	3,139,347.18	Malala	20-Nov-23	4,088,500.00	Fund	Total received	7,227,847.00	
Date	Amount in BDT	Donor												
06-July-23	3,139,347.18	Malala												
20-Nov-23	4,088,500.00	Fund												
Total received	7,227,847.00													
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.	N/A												
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	As confirmed by management, the project was not involved in the Revolving Loan Fund (RFL) during the period of our audit.												

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
	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 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 donations 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.	No loan was taken from the CAMPE General Fund to implement the project.
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.	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: For April 2023 - March 2024: The Executive Director received 13% of her total salary from the project amounting to BDT 255,944.00
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	No money was refunded to the donor during the

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment
	donor by the NGO, if refunded, the details of NGOAB's approval should be mentioned.	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 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.	<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 source and the deducted amount of IT & VAT has been duly deposited to the Govt. treasury.</p> <p>Details of Tax and VAT have been presented in Annexure-B(i) and Annexure-B(ii).</p>
26.	It has to be mentioned whether as per Income Tax Act 2023, 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.	<p>CAMPE has obtained Tax Identification Number (TIN). Its ETIN is 631829589056. CAMPE as a legal entity submits income tax return as per Income Tax Act 2023 for each year.</p> <p>There was no foreign employee during the period under audit.</p>
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 approval through a letter before every tour and informed 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	N/A

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
	Bureau?	
31.	In course of audit of the concerned project of the NGO, the irregularities/ ineligible expenditures/ unapproved expenditures/ unbudgeted expenditures should be identified 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.	We have issued a management letter based on the audit of financial statements of the project. Management letter will be sent to Deputy Director (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 project duration is 3 years (01 April 2022 to 31 March 2025). This is the second year of audit.
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. Mathura Tripura-Member 16. Mr. Philip Biswas-Member 17. Ms. Fouzia Haque FCA - Adviser 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 the audit of the project have been met from the project fund.

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment																					
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 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.	All conditions for approving the project are followed properly and local administration was involved regarding implementation of project activities. <table border="1" data-bbox="869 817 1444 2016"> <thead> <tr> <th>SL</th> <th>Condition</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Related Deputy Commissioner must be involved with the project. Copy of FD-6 need to acknowledge from Deputy commissioner/UNO</td> <td>Approved FD-6 has been submitted to DC Office, Dhaka.</td> </tr> <tr> <td>2</td> <td>At the end of the project year, activity progress report must be submitted to NGO Affairs Bureau related Deputy Commissioner/UNO</td> <td>Complied</td> </tr> <tr> <td>3</td> <td>External audit report must be submitted to NGO Affairs Bureau and statistics bureau of Bangladesh Bank within 02 months from the end of the project.</td> <td>Complied</td> </tr> <tr> <td>4</td> <td>Annual report should be submitted in line with the prescribed 08 table as per circular no. 11, para (ka to cha)</td> <td>Complied</td> </tr> <tr> <td>5</td> <td>No beneficiary should be selected who is also a beneficiary of similar project implemented by other NGO/government run project.</td> <td>Complied</td> </tr> <tr> <td>6</td> <td>Tax and VAT should be</td> <td>Complied</td> </tr> </tbody> </table>	SL	Condition	Status	1	Related Deputy Commissioner must be involved with the project. Copy of FD-6 need to acknowledge from Deputy commissioner/UNO	Approved FD-6 has been submitted to DC Office, Dhaka.	2	At the end of the project year, activity progress report must be submitted to NGO Affairs Bureau related Deputy Commissioner/UNO	Complied	3	External audit report must be submitted to NGO Affairs Bureau and statistics bureau of Bangladesh Bank within 02 months from the end of the project.	Complied	4	Annual report should be submitted in line with the prescribed 08 table as per circular no. 11, para (ka to cha)	Complied	5	No beneficiary should be selected who is also a beneficiary of similar project implemented by other NGO/government run project.	Complied	6	Tax and VAT should be	Complied
SL	Condition	Status																					
1	Related Deputy Commissioner must be involved with the project. Copy of FD-6 need to acknowledge from Deputy commissioner/UNO	Approved FD-6 has been submitted to DC Office, Dhaka.																					
2	At the end of the project year, activity progress report must be submitted to NGO Affairs Bureau related Deputy Commissioner/UNO	Complied																					
3	External audit report must be submitted to NGO Affairs Bureau and statistics bureau of Bangladesh Bank within 02 months from the end of the project.	Complied																					
4	Annual report should be submitted in line with the prescribed 08 table as per circular no. 11, para (ka to cha)	Complied																					
5	No beneficiary should be selected who is also a beneficiary of similar project implemented by other NGO/government run project.	Complied																					
6	Tax and VAT should be	Complied																					

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment	
		deducted as per the circular issued by National Board of Revenue	
		7 Activity progress report and acknowledgement of FD-6 received copy from related Deputy Commissioner/UNO must be submitted to NGO Affairs Bureau before second year fund release.	Complied
		8 Legal action would be taken if any staff/employee is involved in any activities against Bangladesh or government.	N/A
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.	
39.	DVC (Data Verification Code) is to be mentioned in the audit report.	DVC (Data Verification Code) has been mentioned in the audit report.	

A. Qasem & Co.

Chartered Accountants

Enlistment Registration No. of FRC: CAF-001-129


Mohammad Motaleb Hossain FCA

Partner

Enrolment Number: 0950

DVC: 2405300950AS521916

Dhaka, 30 May 2024

Annexure-B (i)

Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh

Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
Statement of deductible, deducted and outstanding amount of Tax / VAT
For the year ended 31 March 2024

Sl No.	Particulars of expenditures as per Annex A-1 b	Amount of costs c		Deductible amount e		Deducted amount f		Deposited amount g		Outstanding h		Challan no. & date
		VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	
a		d	e	f	g	h	i	j=(h-d)	k=(i-e)			
	Program costs											
1	Study on the status of the girls education in Bangladesh based on the secondary source, KII and FGD	6,908	4,330	6,908	4,330	6,908	4,330	4,330	4,330	-	-	Annex-B (ii)
2	Education budget analysis using the gender lens	50,229	29,461	50,229	29,461	50,229	29,461	29,461	29,461	-	-	Annex-B (ii)
3	Carryout back to school campaign to combat early marriage and learning continuity											Annex-B (ii)
4	Dialogue with sub-national level stakeholders on exclusion in education including, early marriage, child labor, and disability issues											Annex-B (ii)
5	National level policy dialogue	3,725	8,404	3,725	8,404	3,725	8,404	8,404	8,404	-	-	Annex-B (ii)
6	Media campaign to raise awareness on the girls empowerment through education		32,039		32,039		32,039	32,039	32,039	-	-	Annex-B (ii)
7	Consultation on education financing focused on gender budget for education at the sub-national level											Annex-B (ii)
8	Consultation on education financing focused on gender budget for education at the national level	2,455	839	2,455	839	2,455	839	839	839	-	-	Annex-B (ii)
9	Formation and operationalize school level debate clubs focused on girls issues											Annex-B (ii)
10	Formation/strengthen school level environmental club to increase awareness on climate vulnerability and reduce gender based violence during emergency											Annex-B (ii)



11	Promote secondary level students to become community level volunteer of the Union/Upazila Disaster Management Committee	119,822																	Annex-B (ii)
12	Travel, transportation and perdiem	115,447	2,940	1,044	2,940	1,044	2,940	1,044	2,940	1,044	2,940	1,044	2,940	1,044	2,940	1,044	2,940	1,044	Annex-B (ii)
13	Local Travel at the sub-national level	301,113																	Annex-B (ii)
14	Monitoring of project activities	191,456	14,965	4,622	14,965	4,622	14,965	4,622	14,965	4,622	14,965	4,622	14,965	4,622	14,965	4,622	14,965	4,622	Annex-B (ii)
15	Champion's travel for global gathering	(160,000)																	Annex-B (ii)
16	Champion's travel for network regional events	83,413	10,101	3,367	10,101	3,367	10,101	3,367	10,101	3,367	10,101	3,367	10,101	3,367	10,101	3,367	10,101	3,367	Annex-B (ii)
17	Champion's travel for network national chapter meetings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Annex-B (ii)
	Personnel costs																		
18	Executive Director	255,944	-	19,323	-	19,323	-	19,323	-	19,323	-	19,323	-	19,323	-	19,323	-	19,323	Annex-B (ii)
19	Deputy Director /National Coordinator (Partial)	409,500	-	37,710	-	37,710	-	37,710	-	37,710	-	37,710	-	37,710	-	37,710	-	37,710	Annex-B (ii)
20	Deputy Manager (Partial)	955,500	-	17,801	-	17,801	-	17,801	-	17,801	-	17,801	-	17,801	-	17,801	-	17,801	Annex-B (ii)
21	Education Champion	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Annex-B (ii)
	Overhead & administrative costs																		
22	Accounts officer	407,666	-	2,540	-	2,540	-	2,540	-	2,540	-	2,540	-	2,540	-	2,540	-	2,540	Annex-B (ii)
22	Office rent	144,000	18,780	6,264	18,780	6,264	18,780	6,264	18,780	6,264	18,780	6,264	18,780	6,264	18,780	6,264	18,780	6,264	Annex-B (ii)
22	Administrative support cost	16,409																	Annex-B (ii)
22	Security guard partial charge	60,000	5,460	1,092	5,460	1,092	5,460	1,092	5,460	1,092	5,460	1,092	5,460	1,092	5,460	1,092	5,460	1,092	Annex-B (ii)
22	Communication, postage etc.	63,092	1,635	3,127	1,635	3,127	1,635	3,127	1,635	3,127	1,635	3,127	1,635	3,127	1,635	3,127	1,635	3,127	Annex-B (ii)
22	Floor service	95,808	1,740	695	1,740	695	1,740	695	1,740	695	1,740	695	1,740	695	1,740	695	1,740	695	Annex-B (ii)
22	Audit fees	100,000	6,522	4,348	6,522	4,348	6,522	4,348	6,522	4,348	6,522	4,348	6,522	4,348	6,522	4,348	6,522	4,348	Annex-B (ii)
22	Printing and stationeries	44,393	2,832	1,087	2,832	1,087	2,832	1,087	2,832	1,087	2,832	1,087	2,832	1,087	2,832	1,087	2,832	1,087	Annex-B (ii)
22	Electricity, telephone and general expenses (for	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Annex-B (ii)
22	Toner for printers	42,000	2,707	1,082	2,707	1,082	2,707	1,082	2,707	1,082	2,707	1,082	2,707	1,082	2,707	1,082	2,707	1,082	Annex-B (ii)
22	Drinking water and tea	14,347	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Annex-B (ii)
	Total	6,340,710	130,999	179,175	130,999	179,175	130,999	179,175	130,999	179,175	130,999	179,175	130,999	179,175	130,999	179,175	130,999	179,175	

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



Annexure-B (ii)

Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh

Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
For the year ended 31 March 2024

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		
Study on the status of the girls education in Bangladesh based on the secondary source, KI and FGD							
07.12.2023	T-631	5,478	07.12.2023	T-631	3,652	Sonali Bank, Satmasjid Road Branch and Janata Bank, Moh. Corporate Branch	
09.04.2024	T-341	40	09.04.2024	T-171	24		
09.04.2024	T-341	385	09.04.2024	T-171	231		
09.04.2024	T-341	518	09.04.2024	T-561	155		
09.04.2024	T-341	318	09.04.2024	T-561	191		
09.04.2024	T-341	45	09.04.2024	T-561	27		
09.04.2024	T-341	124	09.04.2024	T-561	50		
Sub total		6,908	Sub total		4,330		
Education budget analysis using the gender lens							
20.06.2023	T-1	10,666	20.06.2023	T-2	3,200	Do	
20.06.2023	T-1	433	20.06.2023	T-2	173		
05.03.2024	T-201	19,565	05.03.2024	T-691	13,044		
09.04.2024	T-341	19,565	09.04.2024	T-171	13,044		
Sub total		50,229	Sub total		29,461		
National level policy dialogue							
20.06.2023	T-1	-	20.06.2023	T-2	6,957	Do	
05.02.2024	T-811	397	05.02.2024	T-141	159		
05.02.2024	T-811	480	05.02.2024	T-141	160		
05.02.2024	T-811	982	05.02.2024	T-811	295		
05.02.2024	T-811	182	05.02.2024	T-811	109		
05.02.2024	T-811	322	05.02.2024	T-811	96		
05.02.2024	T-811	232	05.02.2024	T-831	139		
05.02.2024	T-811	66	05.02.2024	T-831	26		
05.02.2024	T-811	236	05.02.2024	T-831	141		
05.02.2024	T-811	696	05.02.2024	T-831	278		
05.03.2024	T-201	132	05.03.2024	T-901	44		
Sub total		3,725	Sub total		8,404		
Media campaign to raise awareness on the girls empowerment through education							
05.03.2024	T-201	-	05.03.2024	T-201	15,865	Do	
09.04.2024	T-341	-	09.04.2024	T-171	16,174		
Sub total		-	Sub total		32,039		



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
Consultation on education financing focused on gender budget for education at the national level						
07.06.2023	T-19	9	07.06.2023	T-18	6	Do
07.06.2023	T-19	494	07.06.2023	T-18	148	
07.06.2023	T-19	701	07.06.2023	T-18	210	
07.06.2023	T-19	76	07.06.2023	T-18	23	
07.06.2023	T-19	68	07.06.2023	T-18	27	
07.06.2023	T-19	69	07.06.2023	T-18	42	
20.06.2023	T-1	170	20.06.2023	T-2	68	
09.04.2024	T-341	388	09.04.2024	T-171	155	
09.04.2024	T-341	480	09.04.2024	T-171	160	
Sub total		2,455	Sub total		839	
Travel, transportation and perdiem						
20.06.2023	T-1	20	20.06.2023	T-2	12	Do
20.06.2023	T-1	24	20.06.2023	T-2	14	
20.06.2023	T-1	27	20.06.2023	T-2	16	
20.06.2023	T-1	21	20.06.2023	T-2	12	
20.06.2023	T-1	20	20.06.2023	T-2	13	
20.06.2023	T-1	33	20.06.2023	T-2	20	
20.06.2023	T-1	15	20.06.2023	T-2	9	
20.06.2023	T-1	33	20.06.2023	T-2	20	
20.06.2023	T-1	30	20.06.2023	T-2	18	
20.06.2023	T-1	20	20.06.2023	T-2	11	
20.06.2023	T-1	953	20.06.2023	T-2	318	
06.11.2023	T-741	315	06.11.2023	T-081	105	
09.04.2024	T-341	1,429	09.04.2024	T-071	476	
Sub total		2,940	Sub total		1,044	
Monitoring of project activities						
12.07.2023	T-9	27	12.07.2023	T-10	16	Do
12.07.2023	T-9	38	12.07.2023	T-10	23	
04.09.2023	T-2	1,485	04.09.2023	T-1	495	
04.09.2023	T-2	1,428	04.09.2023	T-1	476	
05.03.2024	T-201	11,932	05.03.2024	T-201	3,579	
09.04.2024	T-341	55	09.04.2024	T-561	33	
Sub total		14,965	Sub total		4,622	
Executive Director						
			26.06.2023	T-82	12,607	Do
			31.08.2023	T-13	877	
			13.09.2023	T-21	877	
			11.10.2023	T-191	937	
			08.11.2023	T-031	787	
			07.12.2023	T-621	787	
			04.01.2024	T-961	656	
			12.02.2024	T-021	645	
			04.03.2024	T-501	613	
			08.04.2024	T-601	537	
Sub total		-	Sub total		19,323	



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
Deputy Director /National Coordinator (Partial)						
			26.06.2023	T-82	13,835	Do
			08.11.2023	T-031	2,604	
			07.12.2023	T-621	2,604	
			04.01.2024	T-961	3,472	
			12.02.2024	T-021	4,876	
			04.03.2024	T-501	4,876	
			08.04.2024	T-601	5,443	
Sub total		-	Sub total		37,710	
Deputy Manager (Partial)						
			26.06.2023	T-82	12,631	Do
			31.08.2023	T-13	834	
			13.09.2023	T-21	834	
			11.10.2023	T-361	1,000	
			08.11.2023	T-031	417	
			07.12.2023	T-621	417	
			04.01.2024	T-961	417	
			12.02.2024	T-021	417	
			04.03.2024	T-501	417	
			08.04.2024	T-601	417	
Sub total		-	Sub total		17,801	
Accounts officer						
			26.06.2023	T-82	657	Do
			31.08.2023	T-13	219	
			13.09.2023	T-21	219	
			11.10.2023	T-361	219	
			08.11.2023	T-031	214	
			07.12.2023	T-621	214	
			04.01.2024	T-961	214	
			12.02.2024	T-021	214	
			04.03.2024	T-501	214	
			08.04.2024	T-601	156	
Sub total		-	Sub total		2,540	
Office rent						
07.06.2023	T-19	1,565	07.06.2023	T-18	522	Do
20.06.2023	T-1	1,565	20.06.2023	T-2	522	
12.07.2023	T-9	1,565	12.07.2023	T-10	522	
06.08.2023	T-2	1,565	06.08.2023	T-1	522	
04.09.2023	T-2	1,565	04.09.2023	T-1	522	
05.10.2023	T-241	1,565	05.10.2023	T-151	522	
06.11.2023	T-741	1,565	06.11.2023	T-161	522	
07.12.2023	T-631	1,565	07.12.2023	T-631	522	
04.01.2024	T-141	1,565	04.01.2024	T-081	522	
05.02.2024	T-811	1,565	05.02.2024	T-141	522	
05.03.2024	T-201	1,565	05.03.2024	T-021	522	
09.04.2024	T-341	1,565	09.04.2024	T-931	522	
Sub total		18,780	Sub total		6,264	



VAT			TAX			Bank Name and Branch Name	
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT		
Audit fees							
12.07.2023	T-9	6,522	12.07.2023	T-10	4,348	Do	
Sub total		6,522	Sub total		4,348		
Security guard partial charge							
07.06.2023	T-19	455	07.06.2023	T-18	91	Do	
20.06.2023	T-1	455	20.06.2023	T-2	91		
12.07.2023	T-9	455	12.07.2023	T-10	91		
06.08.2023	T-2	455	06.08.2023	T-1	91		
04.09.2023	T-2	455	04.09.2023	T-1	91		
05.10.2023	T-241	455	05.10.2023	T-151	91		
06.11.2023	T-741	455	06.11.2023	T-081	91		
07.12.2023	T-631	455	07.12.2023	T-151	91		
04.01.2024	T-141	455	04.01.2024	T-901	91		
05.02.2024	T-811	455	05.02.2024	T-141	91		
05.03.2024	T-201	455	05.03.2024	T-901	91		
09.04.2024	T-341	455	09.04.2024	T-071	91		
Sub total		5,460	Sub total		1,092		
Communication, postage etc.							
07.05.2023	T-26	95	07.05.2023	T-27	191	Do	
07.06.2023	T-19	95	07.06.2023	T-18	191		
20.06.2023	T-1	95	20.06.2023	T-2	191		
06.08.2023	T-2	95	06.08.2023	T-1	191		
04.09.2023	T-2	95	04.09.2023	T-1	191		
05.10.2023	T-241	95	05.10.2023	T-151	191		
06.11.2023	T-741	162	06.11.2023	T-081	324		
07.12.2023	T-631	162	07.12.2023	T-151	324		
04.01.2024	T-141	162	04.01.2024	T-691	324		
05.02.2024	T-811	162	05.02.2024	T-141	324		
05.03.2024	T-201	162	05.03.2024	T-901	324		
09.04.2024	T-341	162	09.04.2024	T-071	324		
09.04.2024	T-341	93	09.04.2024	T-561	37		
Sub total		1,635	Sub total		3,127		
Floor service							
05.10.2023	T-241	983	05.10.2023	T-151	393	Do	
07.12.2023	T-631	204	07.12.2023	T-151	81		
05.03.2024	T-201	486	05.03.2024	T-691	194		
09.04.2024	T-341	67	09.04.2024	T-071	27		
Sub total		1,740	Sub total		695		
Printing and stationeries							
20.06.2023	T-1	84	20.06.2023	T-2	25	Do	
20.06.2023	T-1	364	20.06.2023	T-2	109		
12.07.2023	T-9	190	12.07.2023	T-10	76		
06.11.2023	T-741	75	06.11.2023	T-941	30		
07.12.2023	T-631	209	07.12.2023	T-151	84		
04.01.2024	T-141	696	04.01.2024	T-901	278		
05.02.2024	T-811	218	05.02.2024	T-141	87		
05.02.2024	T-811	921	05.02.2024	T-141	368		
05.03.2024	T-201	75	05.03.2024	T-691	30		
Sub total		2,832	Sub total		1,087		



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
Toner for printers						
12.07.2023	T-9	865	12.07.2023	T-10	346	Do
04.09.2023	T-2	921	04.09.2023	T-1	368	
06.11.2023	T-741	921	06.11.2023	T-941	368	
Sub total		2,707	Sub total		1,082	
Champion's travel for network regional events						
05.10.2023	T-241	9,387	05.10.2023	T-151	3,129	Do
12.07.2023	T-9	714	12.07.2023	T-10	238	
Sub total		10,101	Sub total		3,367	
Total		130,999	Total		179,175	

