

Independent auditor's report and financial statements
of
"Citizen Voice for Effective Policies to Reduce Child Mortality
Causes to Drowning"
a project of
GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Funded by: Global Health Advocacy Incubator (GHAi)
As at and for the period from 1 April 2022 to 31 December 2022

A. QASEM & Co.

Chartered Accountants

Since 1953

INDEPENDENT AUDITOR'S REPORT

To the Executive Committee of GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]

Report on the Audit of the Financial Statements**Opinion**

We have audited the financial statements of "Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning" (the project) implemented by "Campaign for Popular Education (CAMPE)" which comprise the statement of financial position as at 31 December 2022, statement of income and expenditure, statement of receipts and payments for the period from 1 April 2022 to 31 December 2022 then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position as of 31 December 2022 and of its financial performance and its receipts and payments for the period from 1 April 2022 to 31 December 2022 in accordance with International Financial Reporting Standards (IFRSs), and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. 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 entity 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 entity 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: 2303150950AS238439

Dhaka, 15 March 2023

NGO Affairs Bureau Enlistment/Renewal Memo No. 03.07.2666.657.43.253.17-619 Dated: January 31, 2022 (Sl. No - 04)

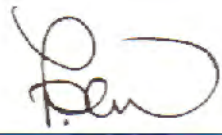
"Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning"
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Health Advocacy Incubator
Statement of financial position
As at 31 December 2022

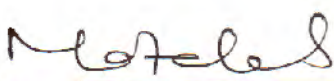
	<u>Notes</u>	<u>31-Dec-22</u>	<u>31-Mar-22</u>
		<u>BDT</u>	<u>BDT</u>
ASSETS			
Non-current assets			
Property, plant and equipment	4.0	61,292	84,917
Current assets			
Cash and cash equivalents	5.0	69,640	166,723
Grants receivable	6.0	360	918,577
		<u>131,292</u>	<u>1,170,217</u>
FUND AND LIABILITIES			
Accounts payable	7.0	70,000	141,500
Donor fund investment in fixed assets	8.0	61,292	84,917
Loan from CAMPE		-	943,800
		<u>131,292</u>	<u>1,170,217</u>

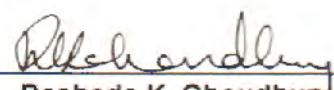
The accompanying notes form an integral part of these financial statements.

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
DVC: 2303150950AS236439


Rasheda K. Choudhury
Executive Director

Dhaka, 15 March 2023



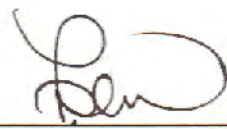
"Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning"
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Health Advocacy Incubator
Statement of income and expenditure
For the period from 1 April 2022 to 31 December 2022


	<u>Notes</u>	<u>31-Dec-22</u> <u>BDT</u>	<u>31-Mar-22</u> <u>BDT</u>
INCOME			
Grant income	9.0	3,285,157	3,397,992
Bank interest		4	-
		<u>3,285,161</u>	<u>3,397,992</u>
EXPENDITURE			
Program activities costs	10.0	1,252,836	823,145
Staff cost program salary	11.0	1,282,150	1,626,424
Office overheads and administration costs	12.0	726,550	924,798
Depreciation	4.0	23,625	23,625
		<u>3,285,161</u>	<u>3,397,992</u>
Surplus of income over expenditure		<u>-</u>	<u>-</u>

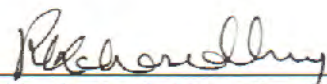
The accompanying notes form an integral part of these financial statements.

As per our report of same date.

A. Qasem & Co.
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Prodip Kumar Sen
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Executive Director

Dhaka, 15 March 2023



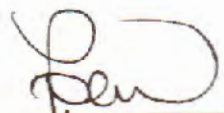
"Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning"
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Health Advocacy Incubator
Statement of receipts and payments
For the period from 1 April 2022 to 31 December 2022


	<u>Notes</u>	<u>31-Dec-22</u>	<u>31-Mar-22</u>
		<u>BDT</u>	<u>BDT</u>
RECEIPTS			
Opening balance			
Cash in hand		-	195
Cash at bank		166,723	10,483
		<u>166,723</u>	<u>10,678</u>
Fund received from Donor	13.0	4,179,750	2,595,654
Bank interest		4	-
Loan from CAMPE's own fund		-	1,278,800
Total receipts		<u>4,346,477</u>	<u>3,885,132</u>
PAYMENTS			
Program activities costs		1,252,836	823,145
Staff cost program salary		1,282,150	1,626,424
Office overheads and administration costs		656,550	783,298
Loan paid to CAMPE's own fund		943,800	335,000
Fixed asset cost		-	108,542
Payment to accounts payable		141,500	42,000
Total payments		<u>4,276,836</u>	<u>3,718,409</u>
Excess of receipts over payments		<u>69,640</u>	<u>166,723</u>
Closing balance comprises:			
Cash in hand		15,781	-
Cash at bank	5.0	53,859	166,723
		<u>69,640</u>	<u>166,723</u>

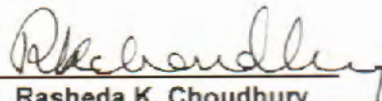
The accompanying notes form an integral part of these financial statements.

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
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Enrolment Number: 0950
DVC: 2303150950AS236439


Rasheda K. Choudhury
Executive Director

Dhaka, 15 March 2023



"Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning"
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Health Advocacy Incubator
Notes to the financial statements
As at and for the period from 1 April 2022 to 31 December 2022

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

CAMPE is actively engaged with a project titled "Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning" funded by GlobalHealth Advocacy Incubator. Aiming to improve the overall aim of the project is to create a favorable environment for getting approval of the submitted DPP titled Integrated Community Based Centre for Childcare and Protection, Women Enlightenment and Swim-Safe Facilities.

1.3 Objectives of the project

Overall objectives:

The overall objectives of the project is to create a favorable environment for getting approval of submitted DPP titled on Integrated Community Based Centre for Childcare and Protection, Women Enlightenment and Swim-Safe Facilities.

Specific objectives:

- i) Engage in a comprehensive advocacy campaign for the approval, implementation, and scaling up of a Development Project Proforma (DPP) titled Integrated Community Based Centre for Childcare and Protection, Women Enlightenment and Swim-Safe Facilities, which has been submitted to MoWCA;
- ii) Generate public demand to reduce child mortality due to drowning with countrywide outreach.

2.0 Basis of preparation

2.1 Basis of measurement

The financial statements have been prepared under historical cost convention following accrual basis of accounting except statement of receipts and payments and Form FD-4 and its Annexure A/1 which are prepared under cash basis of accounting as per NGOAB Guideline.

2.2 Functional and presentation currency

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



2.3 Comparative information and rearrangement thereof

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

2.4 Reporting period

The reporting period of the Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning Project's covers one year from 1 April 2022 to 31 December 2022.

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 Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning 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 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%
Furniture and fixture	25%

3.3 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.

3.4 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 Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning.

3.5 Expenses

Expenses are recognised when those are incurred.

3.6 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 Dec 2022
	Balance as at 01 April 2022	During the year		Balance as at 31 Dec 2022		Balance as at 01 April 2022	During the year		
		Addition	Disposal				Charged	Disposal	
Furniture and fixture	35,102	-	-	35,102	5,265	5,265	-	10,530	24,572
Computer and printer	73,440	-	-	73,440	18,360	18,360	-	36,720	36,720
Total as of 31 December 2022	108,542	-	-	108,542	23,625	23,625	-	47,250	61,292
Total as of 31 December 2021	-	108,542	-	108,542	-	23,625	-	23,625	84,917



		31-Dec-22	31-Mar-22
		BDT	BDT
5.0 Cash and cash equivalents			
Cash in hand		15,781	-
Cash at bank	5.1	53,859	166,723
		69,640	166,723
5.1 Cash at bank			
Bank Name	Account		
Standard Chartered Bank	02-1062905-03	53,859	166,723
		53,859	166,723
6.0 Grants receivable			
Opening balance		(918,577)	(31,322)
Add: Fund received from Donor		4,179,750	2,595,654
Add: Surplus of income over expenditure		4	-
		3,261,177	2,564,332
Less: Operating expense except depreciation		3,261,536	3,374,367
Less: Transferred to fixed assets fund		-	108,542
		3,261,536	3,482,909
		(360)	(918,577)
7.0 Accounts payable			
Opening balance		141,500	42,000
Add: Addition during the period	7.1	70,000	141,500
Less: Payment during the period		(141,500)	(42,000)
		70,000	141,500
7.1 Addition during the period			
Audit fees		70,000	75,000
Telephone bill		-	1,500
Staff cost		-	65,000
		70,000	141,500
8.0 Donor fund Investment in fixed assets			
Opening balance		84,917	-
Add: Addition during the period		-	108,542
		84,917	108,542
Less: Realized through usage of assets		23,625	23,625
		61,292	84,917
9.0 Grant income			

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



	31-Dec-22	31-Mar-22
	BDT	BDT
10.0 Program activities costs		
National level policy dialogues	442,965	42,201
Sub-national/District level consultation	697,057	-
Project area supervision (Travel Cost, stay and meals)	-	30,000
Field level cost	112,814	35,944
Booklet publication on drowning related awareness and policy issues	-	195,000
Workshop / orientation of teachers and educational officers on prevention of drowning child	-	520,000
	1,252,836	823,145

11.0 Staff cost program salary

Executive Director (shared)	185,600	201,528
Program manager / Project team leader (shared)	921,550	698,951
Project Co-ordinator (program)	175,000	725,945
	1,282,150	1,626,424

12.0 Office overheads and administration costs

Finance and admin manager (shared)	311,880	423,127
Support service staff (shared)	75,001	77,049
Office rent	135,000	165,000
Utility (Electricity, WASA & Gas)	22,500	35,908
Office supplies	11,431	28,054
Communication mobile phone bill	23,498	31,476
Printing and photocopying	32,910	28,038
Postage & courier	280	2,420
Transportation	14,853	35,494
Audit fees	70,000	75,000
Other staff refreshment	27,932	19,053
Bank charge	1,265	4,179
	726,550	924,798

13.0 Fund received from GHAI

The amount was received from Global Health Advocacy Incubator during the period under audit (i.e. from 01 April 2022 to 31 December 2022) through account no. 01-1062905-01 maintained with Standard Chartered Bank, 67 Gulshan Avenue, Gulshan, Dhaka, Bangladesh. Details are as follows:

Name of Donor	Date	Bank name		
GHAI	14-Jun-22	SCB # 01-	2,766,000	1,263,000
	17-Aug-22	1062905-01	1,413,750	1,332,654
			4,179,750	2,595,654



FORM FD - 4
AUDITOR'S CERTIFICATE

We have audited the accounts of "Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning" funded by Global Health Advocacy Incubator (GHA), 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 01 April 2022 to 31 December 2022 and examined all relevant books and vouchers and certify that according to the audited accounts:

- 1) The brought forward Foreign Donations, Loan and Bank Interest at the beginning of the period 01 April 2022 was Nil, BDT 166,621 and BDT 102 respectively.
- 2) The foreign donations amounting to BDT 4,179,750 and Bank Interest BDT 4 was received by the organization during the period from 01 April 2022 to 31 December 2022.
- 3) The balance of unutilized foreign donations by the organization was BDT 69,534 and the balance of unutilized bank interest was BDT 106.
- 4) Foreign donations amounting to BDT 3,333,036 have been utilized and loan amounting to BDT 943,800 refunded.

Name of the Project: "Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning"

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.	3,622,170	3,333,036	289,134

- 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

Motaleb

Mohammad Motaleb Hossain FCA
 Partner
 Enrolment Number: 0950
 DVC: 2303150950AS236439

Dhaka, 15 March 2023

NGO Affairs Bureau Enlistment/Renewal Memo No. 03.07.2666.657.43.253.17-619 Dated: January 31, 2022 (Sl. No - 04)

Annexure A-1

Name of the NGO

: Campaign for Popular Education (CAMPE)

Name of the project

: Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning

Funded by

: Global Health Advocacy Incubator (GHAII)

Project approval no. and date

: 03.07.2666.662.68.032.20-036, dated 18 Jan 2021

: 03.07.2666.662.68.032.20-249, dated 13 Jun 2022

: 03.07.2666.662.68.032.20-421, dated 14 Sep 2022

: From November 2020 to December 2022; Tk.8,399,503

Project period and budget

Reporting period and budget : From 01 April 2022 to 31 December 2022; Tk. 3,622,170

Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
1	Program activities costs					
1.1	National Level Policy Dialogue	417,000	442,965	(25,965)	-6%	
1.2	Multi-stakeholder consultation including the media / National-level advocacy for DPP adaptation and implementation	-	-	-	-	
1.3	Sub-national Level Consultation/District Level Consultations on Drowning	976,000	697,057	278,943	29%	Eight (08) sub-national program was planned, Seven (07) programs were conducted. One (01) program could not be held due to natural disaster (Sitrang).
1.4	Investigative TV news on drowning issue/Community Radio Engagement	-	-	-	0%	
1.5	Project area supervision (Travel Cost, stay and meals)	164,000	112,814	51,186	31%	The expenses were incurred during this period as per actual requirement.
1.6	Booklet publication on drowning related awareness and policy issues	-	-	-	-	
1.7	Community Radio Engagement	-	-	-	-	
2	Equipment					
2.1	Laptop	-	-	-	-	
2.2	Executive Chairs	-	-	-	-	



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
3	Staff costs program salary					
3.1	Executive Director (shared)	185,594	185,600	(6)	0%	
3.2	Program Manager / Project Team Leader (shared)	921,550	921,550	-	0%	
3.3	Project Co-ordinator (program)	-	-	-	-	
3.4	Program Officer	210,000	175,000	35,000	17%	The expenditure was incurred as per appointment / deployment letter.
4	Office overhead and administration costs					
4.1	Finance & Admin Manager (shared)	311,876	311,880	(4)	0%	
4.2	Support Service Staff (shared)	75,000	75,001	(1)	0%	
4.3	Office Rent	135,000	135,000	-	0%	
4.4	Office Utilities	22,500	22,500	-	0%	
4.5	Office Supplies (cleaning items)	18,000	11,431	6,569	36%	The expenditure was incurred as per actual requirement.
4.6	Telephone / Fax / Internet (Telephone, mobile & internet)	36,000	23,498	12,502	35%	The expenditure was incurred as per actual requirement.
4.7	Postage and Courier	2,700	280	2,420	90%	The expenditure was incurred as per actual requirement.
4.8	Printing and photocopying (including all stationery items)	31,500	32,910	(1,410)	-4%	
4.9	Transportation	22,500	14,853	7,647	34%	The expenditure was incurred as per actual requirement.
4.10	Audit fees	70,000	70,000	-	0%	
4.11	Bank charges	4,500	1,265	3,235	72%	The expenditure was incurred as per bank statement.
4.12	Others	18,450	27,932	(9,482)	-51%	The expenditure was incurred as per actual requirement.
	Total cost	3,622,170	3,261,536	360,634	90	

Reconciliation of fund utilised during the period:

Amount of expenditure above	3,261,536
Less: Provision during the period	(70,000)
Foreign donation utilized during the period	3,191,536
Add Previous year provision paid during the period	141,500
Total utilised during the period	3,333,036



Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning
 Implemented by: Campaign for Popular Education (CAMPE)
 Funded By: Global Health Advocacy Incubator
 For the from 1 April 2022 to 31 December 2022
 Notes to FD-4

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

	Foreign Donation	Loan	Bank Interest	Total
	BDT	BDT	BDT	BDT
Opening balance	-	166,621	102	166,723
Add: Received during the period	4,179,750	-	4	4,179,753
Fund available for utilization	4,179,750	166,621	106	4,346,476
Less: Utilized during the period (as per annexure-A/1)	(3,333,036)	-	-	(3,333,036)
Cash and cash equivalents as on 31 December 2022	846,714	166,621	106	1,013,440
Less: Loan repayment	(777,179)	(166,621)	-	(943,800)
Cash and cash equivalents as on 31 December 2022	69,534	-	106	69,640

This is made up as follows:

Cash at bank (for payment of audit fee)	69,640
	69,640



Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning
 Implemented by: Campaign for Popular Education (CAMPE)
 Funded By: Global Health Advocacy Incubator
 For the from 1 April 2022 to 31 December 2022
 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	Program activities costs	Program activities costs	10	1,252,836
2	Staff cost program salary	Staff cost program salary	11	1,282,150
3	Office overheads and administration costs	Office overheads and administration costs	12	726,550
Total as per statement of income and expenditure before depreciation				3,261,536
Add: Depreciation on fixed assets				23,625
Total as per statement of income and expenditure				3,285,161
Less: Depreciation on fixed assets				(23,625)
Total as per Annexure A-1				3,261,536



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

Name of NGO : GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]

Name of project : Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning

Project approval no. and date : 03.07.2666.662.68.032.20-036, dated 18 Jan 2021
: 03.07.2666.662.68.032.20-249, dated 13 Jun 2022
: 03.07.2666.662.68.032.20-421, dated 14 Sep 2022

Audit period : 01 April 2022 to 31 December 2022

Our observations/comments in compliance with the Terms of Reference (TOR) provided with enlistment of CA Firms laid down in the circular No. 03.07.2666.657.43.253.17-619 Dated: January 31, 2022 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 Affairs 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 (ISA) 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.	<p>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.</p> <p>The project incurred expenditure in accordance with project approval related FD-6.</p> <p>The project has been implemented properly as per terms of project approval.</p>
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	<p>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.</p> <p>All the information in FD-4 about foreign donation is shown on cash basis.</p>

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
	in Annexure A/1 shall be strictly as per approved project (such as Annexure-C).	
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.	<p>Separate audit report has been prepared for the project and on the basis of each project year.</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 aim:</p> <ul style="list-style-type: none"> The overall objectives of the project is to create a favorable environment for getting approval of submitted DPP titled on Integrated Community Based Centre for Childcare and Protection, Women Enlightenment and Swim-Safe Facilities. <p>Objective and activities:</p> <ul style="list-style-type: none"> Engage in a comprehensive advocacy campaign for the approval, implementation, and scaling up of a Development Project Proforma (DPP) titled Integrated Community Based Centre for Childcare and Protection, Women Enlightenment and Swim-Safe Facilities, which has been submitted to MoWCA; Generate public demand to reduce child mortality due to drowning with countrywide outreach. <ol style="list-style-type: none"> 1. Date of Engagement of CA Firm to perform the audit work: 19 January 2023. 2. Name of the project: Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning. 3. Project Period: From 01 November 2020 to 31 December 2022.

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment																						
		<p>4. Project Approval memo number and date:</p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.662.68.032.20-036</td><td>18-Jan-2021</td></tr><tr><td>03.07.2666.662.68.032.20-249</td><td>13-Jun-2022</td></tr><tr><td>03.07.2666.662.68.032.20-421</td><td>14-Sep-2022</td></tr></table> <p>5. Fund release with memo number and date:</p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.662.68.032.20-249</td><td>13-Jun-2022</td></tr><tr><td>03.07.2666.662.68.032.20-421</td><td>14-Sep-2022</td></tr></table> <p>6. Amount of Fund release (including installments):</p> <table><tr><th>No. of Installments</th><th>Amount in BDT</th></tr><tr><td>1st Instalment</td><td>25,24,924</td></tr><tr><td>2nd Instalment</td><td>8,31,154</td></tr><tr><td>Total fund released</td><td>33,56,078</td></tr></table> <p>7. Amount for foreign donation received: BDT 4,179,750.</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 2022 to 31 December 2022</p> <p>10. Project Area: Dhaka, Khulna, Rajshahi, Rangpur (Kurigram), Barisal divisions in Bangladesh.</p>	Memo. No.	Date	03.07.2666.662.68.032.20-036	18-Jan-2021	03.07.2666.662.68.032.20-249	13-Jun-2022	03.07.2666.662.68.032.20-421	14-Sep-2022	Memo. No.	Date	03.07.2666.662.68.032.20-249	13-Jun-2022	03.07.2666.662.68.032.20-421	14-Sep-2022	No. of Installments	Amount in BDT	1 st Instalment	25,24,924	2 nd Instalment	8,31,154	Total fund released	33,56,078
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Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
		11. Number of Beneficiaries: The direct Beneficiaries will be about 1,675 nos. (approx.).
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 be given in Note for the items under which consolidated expenditure have been shown (e. g. contingency and others).	<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> <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 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 • Annexure- B(i) and B(ii)

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
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 third year of the project. Previous year audit has been performed and the report was sent to the NGOAB accordingly.
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 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.	One copy of the audit report in sealed envelope will be sent directly to the Deputy Director (Inspection & Audit), 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 first registration number and date of the organization was 639, dated 28 July 1992 and renewed on 28 July 2017 for a period of 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.	Foreign donations for the project amounting BDT 4,179,750 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>

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment								
		<p>Branch Address: 67, Gulshan Avenue, Gulshan, Dhaka-1212.</p> <p>Amount of Donation Received including date and name of Donor:</p> <table><tr><th>Date of receipt</th><th>Amount in BDT</th></tr><tr><td>14-Jun-2022</td><td>2,766,000</td></tr><tr><td>17-Aug-2022</td><td>1,413,750</td></tr><tr><td>Total</td><td>4,179,750</td></tr></table> <p>Details of project bank account are given below:</p> <p>Project bank account number: 02-1062905-03</p> <p>Project bank account name: Gono Sakharata 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 as on 31 December 2022: BDT 69,640.</p> <p>We have reviewed the mother bank account and project bank account reconciliation statement and reconciliation is found satisfactory.</p>	Date of receipt	Amount in BDT	14-Jun-2022	2,766,000	17-Aug-2022	1,413,750	Total	4,179,750
Date of receipt	Amount in BDT									
14-Jun-2022	2,766,000									
17-Aug-2022	1,413,750									
Total	4,179,750									
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.	<p>No exchange gain received by the project during the period under audit.</p> <p>No interest received by the project during the period under audit.</p> <p>During the year, the project received bank interest BDT 4 and the interest was not used by the entity.</p>								

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
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 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.	As confirmed by management, the project did not involve in Revolving Loan Fund (RLF) during the period of our audit.
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.	Loan was taken from the CAMPE General Fund to implement the project. The sources of the General Fund of CAMPE are Contributions from General Members, Overheads from different Projects, Contribution from Board Members, etc. The loan was approved by the Executive Committee of the entity.

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
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>For Apr – Dec'22:</p> <p>The Executive Director received 9.51% of her total salary from the project amounting BDT 185,600.</p> <p>Rest of the salary received from other projects and General Fund of the entity.</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 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 except instances mentioned in the management letter.</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 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.	<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 Ordinance 1984 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.

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
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 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 01 November 2020 to 31 December 2022. This is the third 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

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment									
		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-Member 18. Ms. Erum Mariam-Member 19. Ms. Kabita Bose-Member 20. Ms. Zareen Mahmud Hossain 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. 03.07.2666.657.43.253.17-619 Date: January 31, 2022 Serial Number: 04									
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 condition for approving the project is followed properly and local administration was involved regarding implementation of project activities. <table border="1"> <thead> <tr> <th>SL</th><th>Condition</th><th>Status</th></tr> </thead> <tbody> <tr> <td>1</td><td>Related district Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from district commissioner and U.N.O.</td><td>Approved FD6 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 District Commissioner and U.N.O.</td><td>Complied</td></tr> </tbody> </table>	SL	Condition	Status	1	Related district Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from district commissioner and U.N.O.	Approved FD6 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 District Commissioner and U.N.O.	Complied
SL	Condition	Status									
1	Related district Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from district commissioner and U.N.O.	Approved FD6 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 District Commissioner and U.N.O.	Complied									

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment	
		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.	The audit work had been done within the due time. Management is expecting to submit the report within due time to the Bureau.
		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 deducted as per the circular issued by National Board of Revenue	Complied
		7 Activity progress report and acknowledgement of FD-06 received copy from related district Commissioner and U.N.O must be submitted to NGO Affairs Bureau before second year fund release.	Complied

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment	
		8	Legal action would be taken if any staff/employee is involved in any activities against Bangladesh or government.
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 mentioned in the audit report.	

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

Motaleb

Mohammad Motaleb Hossain FCA
 Partner
 Enrolment Number: 0950
 DVC: 2303150950AS236439

Dhaka, 15 March 2023

Annexure-B (i)

Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning
Implemented by: Campaign for Popular Education (CAMPE)
Statement of deductible, deducted and outstanding amount of Tax / VAT
For the period from 01 April 2022 to 31 December 2022

SI No.	Particulars of expenditures as per Annex A-1	Amount of costs	Deductible amount (BDT)		Deducted amount (BDT)		Deposited amount into government Treasury (BDT)		Outstanding amount (BDT)		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)	
1	Programme costs										
1.1	National Level Policy Dialogue	417,000	14,584	4,925	14,584	4,925	14,584	4,925	-	-	Annex-B (ii)
1.2	Multi-stakeholder consultation including the media / National-level advocacy for DPP adaptation and implementation	-	-	-	-	-	-	-	-	-	
1.3	Sub-national Level Consultation/District Level Consultations on Drowning	976,000	56,874	18,958	56,874	18,958	56,874	18,958	-	-	Annex-B (ii)
1.4	Investigative TV news on drowning issue/Community Radio Engagement	-	-	-	-	-	-	-	-	-	
1.5	Project area supervision (Travel Cost, stay and meals)	164,000	3,780	1,148	3,780	1,148	3,780	1,148	-	-	Annex-B (ii)
1.6	Booklet publication on drowning related awareness and policy issues	-	-	-	-	-	-	-	-	-	
1.7	Community Radio Engagement	-	-	-	-	-	-	-	-	-	
	Sub-total	1,557,000	75,238	25,031	75,238	25,031	75,238	25,031	-	-	
2	Equipment										
2.1	Laptop	-	-	-	-	-	-	-	-	-	Annex-B (ii)
2.2	Executive Chairs	-	-	-	-	-	-	-	-	-	Annex-B (ii)
	Sub-total	-	-	-	-	-	-	-	-	-	



SI No.	Particulars of expenditures as per Annex A-1	Amount of costs	Deductible amount (BDT)		Deducted amount (BDT)		Deposited amount into government Treasury (BDT)		Outstanding amount (BDT)		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)	
3	Staff costs program salary										
3.1	Executive Director (shared)	185,594	-	17,873	-	17,873	-	17,873	-	-	Annex-B (ii)
3.2	Program Manager / Project Team Leader (shared)	921,550	-	144,575	-	144,575	-	144,575	-	-	Annex-B (ii)
3.3	Project Co-ordinator (program)	-	-	-	-	-	-	-	-	-	
3.4	Program Officer	210,000	-	-	-	-	-	-	-	-	
	Sub-total	1,317,144	-	162,447	-	162,447	-	162,447	-	-	
4	Office overhead and administration costs										
4.1	Finance & Admin Manager (shared)	311,876	-	5,587	-	5,587	-	5,587	-	-	Annex-B (ii)
4.2	Support Service Staff (shared)	75,000	-	-	-	-	-	-	-	-	
4.3	Office Rent	135,000	15,656	5,216	15,656	5,216	15,656	5,216	-	-	Annex-B (ii)
4.4	Office Utilities	22,500	-	-	-	-	-	-	-	-	
4.5	Office Supplies (cleaning items)	18,000	1,213	486	1,213	486	1,213	486	-	-	Annex-B (ii)
4.6	Telephone / Fax / Internet (Telephone, mobile & internet)	36,000	380	760	380	760	380	760	-	-	Annex-B (ii)
4.7	Postage and Courier	2,700	-	-	-	-	-	-	-	-	
4.8	Printing and photocopying (including all stationery items)	31,500	1,835	910	1,835	910	1,835	910	-	-	Annex-B (ii)
4.9	Transportation	22,500	-	-	-	-	-	-	-	-	
4.10	Audit fees	70,000	9,783	6,522	9,783	6,522	9,783	6,522	-	-	Annex-B (ii)
4.11	Bank charges	4,500	-	-	-	-	-	-	-	-	
4.12	Others	18,450	661	-	661	-	661	-	-	-	Annex-B (ii)
	Sub-total	748,026	29,528	19,481	29,528	19,481	29,528	19,481	-	-	
	Total	3,622,170	104,766	206,960	104,766	206,960	104,766	206,960	-	-	

ted and outstanding amount of Tax / VAT is given in Annexure-B (ii)



Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning
Implemented by: Campaign for Popular Education (CAMPE)
For the period from 01 April 2022 to 31 Decembr 2022
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	
National Level Policy Dialogue						
08.01.2023	T-04	6,928	08.01.2023	T-03	1,285	Sonali Bank Limited, Satmasjid Road Branch
12.12.2022	T-01	1,500	12.12.2022	T-02	500	
12.12.2022	T-01	91	12.12.2022	T-02	27	
12.12.2022	T-01	225	12.12.2022	T-02	75	
12.12.2022	T-01	523	12.12.2022	T-02	209	
12.12.2022	T-01	190	12.12.2022	T-02	76	
12.12.2022	T-01	1,182	12.12.2022	T-02	710	
12.12.2022	T-01	261	12.12.2022	T-02	174	
12.12.2022	T-01	261	12.12.2022	T-02	87	
12.12.2022	T-01	196	12.12.2022	T-02	65	
12.12.2022	T-01	91	12.12.2022	T-02	27	
12.12.2022	T-01	196	12.12.2022	T-02	65	
12.12.2022	T-01	379	12.12.2022	T-02	152	
12.12.2022	T-01	151	12.12.2022	T-02	61	
12.12.2022	T-01	1,063	12.12.2022	T-02	638	
12.12.2022	T-01	261	12.12.2022	T-02	174	
25.08.2022	T-02	336	25.08.2022	T-03	100	
28.06.2022	T-08	375	28.06.2022	T-07	250	
28.06.2022	T-08	375	28.06.2022	T-07	250	
Sub-total		14.584	Sub-total		4.925	

Multi-stakeholder consultation including the media / National-level advocacy for DPP adaptation and implementation

		-			-	
Sub-total		-	Sub-total		-	

Sub-national Level Consultation/District Level Consultations on Drowning

16.11.2022	T-07	3,180	16.11.2022	T-08	1,060	Sonali Bank Limited, Satmasjid Road Branch
28.07.2022	T-02	53,694	28.07.2022	T-03	17,898	
Sub-total		56,874	Sub-total		18,958	

Investigative TV news on drowning issue/Community Radio Engagement

		-			-	
Sub-total		-	Sub-total		-	

Project area supervision (Travel Cost, stay and meals)

08.01.2023	T-04	840	08.01.2023	T-03	280	Sonali Bank Limited, Satmasjid Road Branch
12.12.2022	T-01	2,100	12.12.2022	T-02	700	
25.08.2022	T-02	840	25.08.2022	T-03	168	
Sub-total		3,780	Sub-total		1,148	

VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
Booklet publication on drowning related awareness and policy issues						
		-			-	
Sub-total		-	Sub-total		-	
Community Radio Engagement						
Sub-total		-	Sub-total		-	
Laptop and executive chairs						
Sub-total		-	Sub-total		-	
Executive Director (shared)						
			26.07.2022	T-9431	2,710	Sonali Bank Limited, Satmasjid Road Branch
			27.10.2022	T-07	4,841	
			12.01.2023	T-06	10,322	
Sub-total		-	Sub-total		17,873	
Finance & Admin Dep. Manager (shared)						
			26.07.2022	T-9431	902	Sonali Bank Limited, Satmasjid Road Branch
			27.10.2022	T-07	2,072	
			12.01.2023	T-06	2,614	
Sub-total		-	Sub-total		5,587	
Program Manager / Project Team Leader (shared)						
		-	26.07.2022	T-9431	16,967	Sonali Bank Limited, Satmasjid Road Branch
			27.10.2022	T-07	43,028	
			12.01.2023	T-06	84,581	
Sub-total		-	Sub-total		144,575	
Deputy Program Manager (shared)						
		-			-	
Sub-total		-	Sub-total		-	
Coordinator Program						
Sub-total		-	Sub-total		-	
Support Service Staff (shared)						
		-			-	
Sub-total		-	Sub-total		-	
Office Rent						
08.01.2023	T-04	1,957	08.01.2023	T-03	652	Sonali Bank Limited, Satmasjid Road Branch
12.12.2022	T-01	1,957	12.12.2022	T-02	652	
25.10.2022	T-01	1,957	25.10.2022	T-02	652	
25.10.2022	T-01	1,957	25.10.2022	T-02	652	
05.09.2022	T-10	1,957	05.09.2022	T-09	652	
05.09.2022	T-10	1,957	05.09.2022	T-09	652	
28.07.2022	T-04	1,957	28.07.2022	T-05	652	
28.06.2022	T-08	1,957	28.06.2022	T-07	652	
Sub-total		15,656	Sub-total		5,216	



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
Office Utilities						
		-			-	
Sub-total		-	Sub-total		-	
Office Supplies (cleaning items)						
12.12.2022	T-01	400	12.12.2022	T-02	160	Sonali Bank Limited, Satmasjid Road Branch
25.10.2022	T-01	386	25.10.2022	T-02	155	
28.09.2022	T-50	289	28.09.2022	T-49	116	
05.09.2022	T-10	138	05.09.2022	T-09	55	
Sub-total		1,213	Sub-total		486	
Telephone / Fax / Internet (Telephone, mobile & internet)						
08.01.2023	T-04	76	08.01.2023	T-03	152	Sonali Bank Limited, Satmasjid Road Branch
12.12.2022	T-01	76	12.12.2022	T-02	152	
25.10.2022	T-01	76	25.10.2022	T-02	152	
25.10.2022	T-01	76	25.10.2022	T-02	152	
05.09.2022	T-10	76	05.09.2022	T-09	152	
Sub-total		380	Sub-total		760	
Postage and Courier						
Sub-total		-	Sub-total		-	
Printing and photocopying (including all stationery items)						
08.01.2023	T-04	631	08.01.2023	T-03	253	Sonali Bank Limited, Satmasjid Road Branch
08.01.2023	T-04	177	08.01.2023	T-03	71	
08.01.2023	T-04	426	08.01.2023	T-03	170	
25.10.2022	T-01	401	25.10.2022	T-02	120	
28.09.2022	T-50	200	28.09.2022	T-49	60	
28.06.2022	T-08	-	28.06.2022	T-07	236	
Sub-total		1,835	Sub-total		910	
Transportation						
		-			-	
Sub-total		-	Sub-total		-	
Audit fees						
25.10.2022	T-01	9,783	25.10.2022	T-02	6,522	Sonali Bank Ltd., Satmasjid Road Branch
Sub-total		9,783	Sub-total		6,522	
Bank charges						
Sub-total		-	Sub-total		-	
Others						
25.08.2022	T-02	661	25.08.2022	T-03	-	Sonali Bank Ltd., Satmasjid Road Branch
Sub-total		661	Sub-total		-	
Grand total		104,766	Grand total		206,960	

