

Independent auditor's report and financial statements
of
"Securing Rights of Women Domestic Workers in Bangladesh
(SRDW)"
A project of
GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Funded by: OXFAM Bangladesh
As at and for the year ended 31 March 2023

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 "Securing Rights of Women Domestic Workers in Bangladesh (SRDW)" (the project) implemented by "GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]" which comprise the statement of financial position as at 31 March 2023, 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 and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position as of 31 March 2023 and of its financial performance and its receipts and payments for the year ended 31 March 2023 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 drew 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

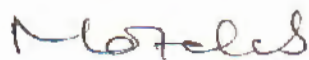
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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: 2306190950AS260424

Dhaka, 19 June 2023

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

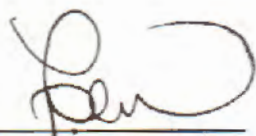
Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
Funded by: OXFAM Bangladesh
Statement of financial position
As at 31 March 2023

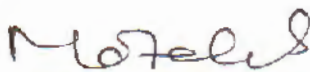
		Amount in BDT	
	Notes	31-Mar-23	31-Mar-22
ASSETS			
Non-current assets			
Property, plant and equipment	4.0	24,691	107,971
Current assets			
Cash and cash equivalents	5.0	152,521	603,360
		<u>177,212</u>	<u>711,331</u>
FUND AND LIABILITIES			
Grants received in advance	6.0	136,973	590,795
Capital fund	7.0	15,549	12,566
Donor fund investment in fixed assets	8.0	24,690	107,970
		<u>177,212</u>	<u>711,331</u>

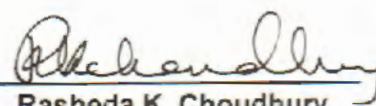
The accompanying notes form an integral part of these financial statements.

As per our report of same date.

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


Prodip Kumar Sen
Manager (Finance, HR & Admin)


Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2306190950AS260424


Rasheda K. Choudhury
Executive Director

Dhaka, 19 June 2023



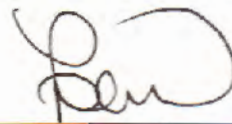
Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
Funded by: OXFAM Bangladesh
Statement of income and expenditure
For the year ended 31 March 2023


		Amount in BDT	
	Notes	31-Mar-23	31-Mar-22
INCOME			
Grant income	9.0	4,705,955	3,538,147
Bank interest		2,983	2,085
		<u>4,708,938</u>	<u>3,540,232</u>
EXPENDITURE			
Remuneration /fees	10.0	1,968,416	2,453,638
Other reimbursable costs	11.0	378,394	539,038
Project activities	12.0	2,275,865	448,314
Depreciation	4.0	83,280	97,157
		<u>4,705,955</u>	<u>3,538,147</u>
Surplus of income over expenditure		<u>2,983</u>	<u>2,085</u>

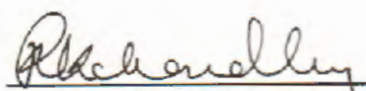
The accompanying notes form an integral part of these financial statements.

As per our report of same date.

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


Prodip Kumar Sen
Manager (Finance, HR & Admin)


Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2306190950AS260424


Rasheda K. Choudhury
Executive Director

Dhaka, 19 June 2023




Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
Funded by: OXFAM Bangladesh
Statement of receipts and payments
For the year ended 31 March 2023

		Amount in BDT	
	Notes	31-Mar-23	31-Mar-22
RECEIPTS			
Opening balance:			
Cash in hand		8,025	1,221
Cash at bank		595,335	148,676
		603,360	149,897
Fund received from Donor	13.0	4,168,854	3,892,368
Bank interest		2,983	2,085
Loan received		1,660,000	1,210,000
Total receipts		6,435,197	5,254,350
PAYMENTS			
Remuneration /fees		1,968,416	2,453,638
Other reimbursable costs		378,394	539,038
Project activities		2,275,865	448,314
Loan refund		1,660,000	1,210,000
Total payments		6,282,675	4,650,990
Excess of receipts over payments		152,521	603,360
Closing balance comprises:			
Cash in hand		5,507	8,025
Cash at bank	5.0	147,014	595,335
		152,521	603,360

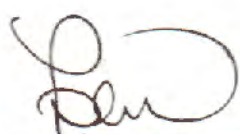
The accompanying notes form an integral part of these financial statements.

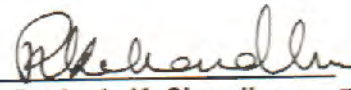
As per our report of same date.

A. Qasem & Co.
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Mohammad Motaleb Hossain FCA
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Dhaka, 19 June 2023


Prodip Kumar Sen
Manager (Finance, HR & Admin)


Rasheda K. Choudhury
Executive Director



Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
Funded by: OXFAM Bangladesh
Notes to the financial statements
As at and for the year ended 31 March 2023

1.0 General information

1.1 About CAMPE

CAMPE, a non-government voluntary organization was established in 1990. It obtained registration from the Registrar of Joint Stock Companies, Bangladesh on 26 August 1991 under Societies Registration Act, XXI of 1860 vide registration No. S-1420(54)/91. It was also registered with the NGO Affairs Bureau on 28 July 1992, (renewed on 28 July 2017) vide registration No. 639 under Foreign Donations Regulations Act 2016.

1.2 About the project

CAMPE is actively engaged with a project titled "Securing Rights of Women Domestic Workers in Bangladesh (SRDW)" has been implemented by OXFAM Bangladesh funded by Global Affairs Canada. Aiming to improve the Well-Being of women domestic workers by enabling them to access their rights to engage in "Decent Work".

In these endeavor, CAMPE is responsible to set a competency standard for domestic works, develop competency based training curriculum and life and occupational skills manuals as well as policy advocacy with the government agencies to formalize the profession of domestic through entitlement of their rights with dignity.

1.3 Objectives of the project

Overall objectives:

Increased wellbeing of women domestic workers (DW) in Dhaka, Bangladesh.

Specific objectives:

- i) Strengthen agency of domestic workers to calm and defend their rights in relation to decent employment;
- ii) Improved social norms on DW rights, including increased recognition of DW as formal profession, promoted by policy makers, government and employers and the wider society.

2.0 Basis of preparation

2.1 Basis of accounting

The financial statements have been prepared under historical cost convention following cash basis of accounting.

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 Securing Rights of Women Domestic Workers in Bangladesh (SRDW) Project's covers one year from 1 April 2022 to 31 March 2023.

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 Securing Rights of Women Domestic Workers in Bangladesh (SRDW) 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%
Office equipment	20.00%

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.

3.3 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 Securing Rights of Women Domestic Workers in Bangladesh (SRDW).

3.4 Expenses

Expenses are recognised when those are incurred.

3.5 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 2023	
	Balance as at 01 Apr 2022	During the year		Balance as at 31 Mar 2023		Balance as at 01 Apr 2022	During the year			Balance as at 31 Mar 2023
		Addition	Disposal				Charged	Disposal		
Computer and printers	230,400	-	-	230,400	33.33%	160,001	70,398	-	230,399	1
Office equipment	64,400	-	-	64,400	20.00%	26,828	12,882	-	39,710	24,690
Total as of 31 March 2023	294,800	-	-	294,800	-	186,829	83,280	-	270,109	24,691
Total as of 31 March 2022	294,800	-	-	294,800	-	89,672	97,157	-	186,829	107,971



		Notes	Amount in BDT	
			31-Mar-23	31-Mar-22
5.0 Cash and cash equivalents				
Cash in hand			5,507	8,025
Cash at bank		5.1	147,014	595,335
			<u>152,521</u>	<u>603,360</u>
5.1 Cash at bank				
<u>Bank Name</u>	<u>Account No.</u>			
Prime Bank Ltd.	2162311012941		147,014	595,335
			<u>147,014</u>	<u>595,335</u>
6.0 Grants received in advance				
Opening balance			590,795	139,417
Add: Fund received from Donor			4,168,854	3,892,368
			<u>4,759,648</u>	<u>4,031,785</u>
Less: Operating expense except depreciation			4,622,675	3,440,990
			<u>136,973</u>	<u>590,795</u>
7.0 Capital fund				
Opening balance			12,566	10,481
Add: Addition during the year			2,983	2,085
Less: Adjustment during the year			-	-
			<u>15,549</u>	<u>12,566</u>
8.0 Donor fund investment in fixed assets				
Opening balance			107,970	205,127
Add: Addition during the year			-	-
			<u>107,970</u>	<u>205,127</u>
Less: Realized through usage of assets			83,280	97,157
			<u>24,690</u>	<u>107,970</u>
9.0 Grant income				

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



	Notes	Amount in BDT	
		31-Mar-23	31-Mar-22
10.0 Remuneration /fees			
Executive Director (Shared)		123,294	152,646
Deputy Director (Shared)		117,129	152,646
Manager Finance & Admin (Shared)		117,129	152,646
Project Co-ordinator		739,780	915,916
Advocacy Officer (Shared)		334,711	404,434
Assistant Project Officer (Shared)		204,750	195,000
Accounts Officer		331,623	480,350
		1,968,416	2,453,638
11.0 Other reimbursable costs			
Office rent		138,000	264,000
Office utilities and maintenance		96,830	120,119
Office supplies, stationery and printing		54,028	53,197
Communication (phone & internet)		39,691	47,300
Local travel-CAMPE		24,265	37,971
Regular meeting without activities		20,376	11,441
Bank charges		5,404	5,010
		378,394	539,038
12.0 Project activities			
Provide technical /financial assistance	12.1	224,056	94,466
Formation and regular meetings of the consultative	12.2	157,283	94,254
Lobby and arrange inter-ministerial meeting	12.3	10,642	6,000
Arrange National Conference on Domestic Workers' Rights	12.4	1,689,844	-
Organize awareness raising events	12.5	194,040	253,594
		2,275,865	448,314

	Notes	Amount in BDT	
		31-Mar-23	31-Mar-22
12.1 Provide technical / financial assistance			
Meals & refreshments		91,032	21,743
Venue		36,662	19,550
Local transportation		61,500	27,910
Training materials and stationery		34,862	19,263
Consultant fees, fees resource person		-	6,000
		224,056	94,466
12.2 Formation and regular meetings of the consultative forum			
Meals & refreshments		23,403	49,523
Venue		45,059	-
Local transportation		80,931	35,100
Training materials and stationery		7,890	9,631
		157,283	94,254
12.3 Lobby and arrange inter-ministerial meeting			
Meals & refreshments		5,560	-
Local transportation		4,082	-
Training materials and stationery		1,000	-
Consultant fees, fees resource person		-	6,000
		10,642	6,000
12.4 Arrange National Conference on Domestic Workers' Rights			
Meals & refreshments		550,711	-
Venue		507,770	-
Local transportation		226,037	-
Training materials and stationery		405,326	-
		1,689,844	-
12.5 Organize awareness raising events			
Meals & refreshments		10,040	60,628
Media Production, Content acquisition, Certification		184,000	-
Training materials and stationery		-	192,966
		194,040	253,594

<u>Notes</u>	<u>Amount in BDT</u>	
	<u>31-Mar-23</u>	<u>31-Mar-22</u>

13.0 Fund received from Oxfam-Bangladesh

The amount was received from OXFAM Bangladesh during the period under audit (i.e. from 01 April 2022 to 31 March 2023) through Mother Account no. 01-1062905-01 maintained with Standard Chartered Bank, 67 Gulshan Avenue, Gulshan, Dhaka, Bangladesh. Details are as follows:

<u>Name of Donor</u>	<u>Date</u>		
OXFAM Bangladesh	30-06-21	-	1,328,799
	23-09-21	-	755,386
	30-12-21	-	431,852
	07-02-22	-	1,376,331
	24-07-22	1,926,532	-
	17-11-22	908,893	-
	19-01-23	1,333,429	-
		<u>4,168,854</u>	<u>3,892,368</u>

14.0 Project Loan

During the year the Project has taken and subsequently refunded loan amounting BDT 1,660,000 from CAMPE own fund. As per Memo No. 03.07.2666.658.73.001.20-921 dated 01 June 2020 detail information regarding loan are as follow:

- The entity applied for the fund clearance of the revised budget for 4th year to the NGOAB. There was delay of getting fund clearance from the NGOAB. Subsequently, Donor delayed to transfer the fund to the project. As a result, CAMPE taken loan from it's own fund.
- The sources of the own fund of CAMPE are Contributions from General Members, Overheads from different projects, contribution from board members, etc.
- Loan taken from the own fund to the project Account No. 2162311012941 of Prime Bank Limited, Mohammadpur Branch.
- Loan was credited in the project bank statement and subsequently debited & refunded the total loan amount to the own fund. Loan was approved by the executive committee of the entity.
- There was no local donation for the project.



FORM FD - 4
AUDITOR'S CERTIFICATE

We have audited the accounts of "Securing Rights of Women Domestic Workers in Bangladesh (SRDW)" Funded by Oxfam-Bangladesh, 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 March 2023 and examined all relevant books and vouchers and certify that according to the audited accounts:

- 1) The brought forward Foreign Donations and bank interest at the beginning of the year 01 April 2022 was BDT 590,795 and BDT 12,566 respectively.
- 2) The foreign donations amounting to BDT 4,168,854 and Bank Interest BDT 2,983 was received by the organization during the period from 01 April 2022 to 31 March 2023.
- 3) The balance of unutilized foreign donations by the organization was BDT 136,973 and the balance of unutilized bank interest was BDT 15,549.
- 4) Foreign donations amounting to Tk.4,622,675 have been utilized.

Name of the Project: Securing Rights of Women Domestic Workers in Bangladesh (SRDW).

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.	5,556,656	4,622,675	933,980

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

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



Mohammad Motaleb Hossain FCA
 Partner
 Enrolment Number: 0950
 DVC: 2306190950AS260424

Dhaka, 19 June 2023

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

Name of the NGO

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

Name of the project

: Securing Rights of Women Domestic Workers in Bangladesh (SRDW)

Funded by

: Oxfam-Bangladesh

Project approval no. and date

: 03.07.2666.664.68.168.2019.1319 on 24 November 2019

: 03.07.2666.664.68.168.19.310 on 06 July 2022

: 03.07.2666.662.68.168.19.447 on 13 October 2022

: 03.07.2666.662.68.168.19.545 on 20 December 2022

: 03.07.2666.662.68.168.19.126 on 15 March 2023

Project period and budget

: From October 2019 to March 2023; Tk.16,266,126 (Revised)

Reporting period and budget

: From 01 April 2022 to 31 March 2023; Tk.5,556,656

Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
A	Remuneration /Fees					
	Executive Director (Shared)	123,292	123,294	(2)	0%	
	Deputy Director (Shared)	117,127	117,129	(2)	0%	
	Manager Finance & Admin (Shared)	117,127	117,129	(2)	0%	
	Project Coordinator	739,780	739,780	-	0%	
	Advocacy Officer (Shared)	334,711	334,711	-	0%	
	Project Officer (Shared)	204,750	204,750	-	0%	
	Accounts Officer	331,623	331,623	-	0%	
	Total remuneration and fees (A)	1,968,410	1,968,416	(6)	0%	
B	Other reimbursable costs					
	B1. Travel					
	Local travel-CAMPE	29,787	24,265	5,522	19%	The expenditure was incurred as per actual requirement
	B2. Other training costs					
	Regular meeting without activities-Venue cost, refreshments (snacks, tea/coffee)	20,517	20,376	141	1%	



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
	B4. Project administration costs					
	B4.2 Local partners-administration costs, local partner-CAMPE					
	Office rent	138,000	138,000	-	0%	
	Office utilities and maintenance	96,630	96,630	-	0%	
	Office supplies, stationery and printing	53,590	54,028	(438)	-1%	
	Communication (phone & internet)	39,691	39,691	-	0%	
	Bank charge	2,827	5,404	(2,578)	-91%	The expenditure was incurred as per bank statement.
	Total other reimbursable costs (B)	381,042	378,394	(3,016)	-1%	
C	Project activities					
	1123.3 Provide technical/financial assistance to build capacity of support service providers on human-rights based approach to service delivery					
	Meals and refreshments	89,930	91,032	(1,102)	-1%	The number of participants was less than anticipated in the orientation workshop. Therefore the expenditure was incurred less than budgeted.
	Venue	44,812	36,662	8,150	18%	
	Local transportation	70,500	61,500	9,000	13%	
	Training materials and stationery	31,666	34,862	(3,196)	-10%	
	1211.1 Formation and regular meetings of the Consultative Forum					
	Venue	55,000	23,403	31,597	57%	Due to unavoidable situation, few meetings were done by virtually as well as in a small scale. Therefore the expenditure was incurred less than budgeted.
	Meals & refreshments	32,808	35,059	(2,251)	-7%	
	Local transportation	94,000	90,931	3,069	3%	
	Training materials & stationery	15,000	7,890	7,110	47%	
	1211.3 Lobby and arrange Inter-Ministerial and multi-stakeholders meetings related to Policy Implementation					
	Meals and refreshments	105,560	5,560	100,000	95%	Due to unavoidable situation, few meetings were done by virtually as well as in a small scale. Therefore the expenditure was incurred less than budgeted.
	Venue	50,000	-	50,000	100%	
	Local transportation	84,082	4,082	80,000	95%	
	Training materials and stationery	31,000	1,000	30,000	97%	



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
	1211.4 Arrange National Conference on Domestic Workers'					
	Meals and refreshments	700,711	550,711	150,000	21%	Closing, lessons learnt and way forward conference was planned together with beneficiaries, partners organizations. Due to unavoidable situation, the event could not be organized in consultation with donor. Therefore the expenditure was incurred less than budgeted.
	Venue	567,770	507,770	60,000	11%	
	Local transportation	266,037	226,037	40,000	15%	
	Training materials and stationery	505,326	405,326	100,000	20%	
	Consultant fees, fees resource person	63,002	-	63,002	100%	
	1223.4 Organize awareness-raising events on domestic workers' rights					
	Meals & refreshments	20,000	10,040	9,960	50%	01 round table discussion was planned but it could not be organized due to unavoidable situation. Therefore, the expenditure was incurred less than budgeted.
	Local transportation	20,000	-	20,000	100%	
	Training materials & stationery	160,000	-	160,000	100%	
	Media production, content acquisition, certification	200,000	184,000	16,000	8%	
Total project activities (C)		3,207,204	2,275,865	931,339	29%	
Grand total (A+B+C)		5,556,656	4,622,675	933,980	17%	



Project: Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
 Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
 Funded By: OXFAM Bangladesh
 For the year ended 31 March 2023
 Notes to FD-4

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

	Foreign donation	Bank interest	Total
	BDT	BDT	BDT
Opening balance	590,795	12,566	603,360
Add: Received during the year	4,168,854	2,983	4,171,837
Fund available for utilization	4,759,648	15,549	4,775,197
Less: Utilized during the year (as per annexure-A/1)	(4,622,675)	-	(4,622,675)
Cash and cash equivalents as on 31 March 2023	136,973	15,549	152,521

This is made up as follows:

Cash in hand	5,507
Cash at bank	147,014
	152,521



Project: Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
Funded By: OXFAM Bangladesh
For the year ended 31 March 2023
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	Remuneration /fees	Remuneration / Fees	10	1,968,416
2	Other reimbursable costs	Other reimbursable costs	11	378,394
3	Project activities	Project activities	12	2,275,865
Total as per statement of income and expenditure before depreciation				4,622,675
Add: Depreciation on fixed assets				83,280
Total as per statement of income and expenditure				4,705,955
Less: Depreciation on fixed assets				(83,280)
Total as per Annexure A-1				4,622,675



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 : **Securing Rights of Women Domestic Workers in Bangladesh (SRDW)**
Project approval no. and date : 03.07.2666.664.68.168.2019.1319 on 24 November 2019
 : 03.07.2666.664.68.168.19.310 on 06 July 2022
 : 03.07.2666.662.68.168.19.447 on 13 October 2022
 : 03.07.2666.662.68.168.19.545 on 20 December 2022
 : 03.07.2666.662.68.168.19.126 on 15 March 2023
Audit period : 01 April 2022 to 31 March 2023

Our observations/comments in compliance with the Terms of Reference (TOR) provided with enlistment of CA Firms laid down in the circular No. 03.07.2666.657.43.253.17-619 Dated: January 31, 2022 issued from the NGO Affairs Bureau, Prime Minister's Office, Government 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	<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				
	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).					
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.	Separate audit report has been prepared for the project and on the basis of each project year. No local donation received by the entity. There was local income (Bank interest) BDT 2,983 during the year.				
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 work2. Project Name3. Project Period4. Project approval Memo No. and Date5. Fund release Memo No. and Date6. Amount of fund released (including installments)7. Foreign Donation Received8. Whether foreign fund has been withdrawn from mother account before fund released by Bureau: Whether local donation has been received in mother account9. Audit Year10. Project Area11. Number of beneficiaries	<p>Overall aim:</p> <p>To improve the Well-Being of women domestic workers by enabling them to access their rights to engage in "Decent Work" in Dhaka, Bangladesh.</p> <p>Objective and activities:</p> <ul style="list-style-type: none">• Strengthen agency of domestic workers to calm and defend their rights in relation to decent employment;• Improved social norms on DW rights, including increased recognition of DW as formal profession, promoted by policy makers, government and employers and the wider society. <ol style="list-style-type: none">1. Date of Engagement of CA Firm to perform the audit work: 03 May 2023.2. Name of the project: Securing Rights of Women Domestic Workers in Bangladesh.3. Project Period: From October 2019 to March 2023.4. Project Approval memo number and date: <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.664.68.168. 2019.1319</td><td>24-Nov-2019</td></tr></table>	Memo. No.	Date	03.07.2666.664.68.168. 2019.1319	24-Nov-2019
Memo. No.	Date					
03.07.2666.664.68.168. 2019.1319	24-Nov-2019					

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment																						
		<p>5. Fund release with memo number and date:</p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.664.68.168.19.310</td><td>06-Jul-2022</td></tr><tr><td>03.07.2666.662.68.168.19.447</td><td>13-Oct-2022</td></tr><tr><td>03.07.2666.662.68.168.19.545</td><td>20-Dec-2022</td></tr><tr><td>03.07.2666.662.68.168.19.126</td><td>15-Mar-2023</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>1,926,532</td></tr><tr><td>2nd Instalment</td><td>963,266</td></tr><tr><td>3rd Instalment</td><td>1,333,428</td></tr><tr><td>4th Instalment</td><td>1,333,430</td></tr><tr><td>Total fund released</td><td>55,56,656</td></tr></table> <p>7. Amount for foreign donation received: BDT 4,168,854.</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 March 2023</p> <p>10. Project Area: Dhaka, Bangladesh</p> <p>11. Number of Beneficiaries: The direct Beneficiaries will be about 16,000 nos.</p>	Memo. No.	Date	03.07.2666.664.68.168.19.310	06-Jul-2022	03.07.2666.662.68.168.19.447	13-Oct-2022	03.07.2666.662.68.168.19.545	20-Dec-2022	03.07.2666.662.68.168.19.126	15-Mar-2023	No. of Installments	Amount in BDT	1 st Instalment	1,926,532	2 nd Instalment	963,266	3 rd Instalment	1,333,428	4 th Instalment	1,333,430	Total fund released	55,56,656
Memo. No.	Date																							
03.07.2666.664.68.168.19.310	06-Jul-2022																							
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4 th Instalment	1,333,430																							
Total fund released	55,56,656																							
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	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																						

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
	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).	income and expenditure, Statement of receipts and payments signed by appropriate authority of the NGO including name. Statement of receipts and payments has been prepared based on ledger book maintained by the NGO. Details breakup is given in the Notes to the Financial Statements.
07.	<p>Audit report of NGO's should be numbered in each page. Every page of audit report shall be initialed by appropriate authority of the CA Firm with a common seal. But full signature of the auditor must be there on the certification at the beginning of the report, on Balance Sheet, on Accounts Statements, on FD-4 certificate, on the report as per TOR. Below the full signature, full name, designation and Enrolment No. of signatory shall be mentioned.</p> <p>The following sequence shall be maintained in the audit report on NGO's-</p> <p>First Part</p> <ul style="list-style-type: none"> • Auditor's certificate containing scope, opinion, etc. • Balance Sheet. • Income & Expenditure Account/ Statement. • Receipt & Payment Account/ Statement • Notes to Financial Statements • Schedules/ Appendices / Other Statement. <p>Second Part</p> <ul style="list-style-type: none"> • FD-4 Certificate • Annexure- A/1 • Notes to FD- 4 (If any) • Report as per TOR of NGO Affairs Bureau (Sequence of the conditions of TOR shall be strictly followed). 	<p>All the pages of the audit report contain page number. Every page of audit report sealed and initialed by appropriate authority. Full signature of the auditor is there on audit report, Statement of financial position, Statement of income and expenditure, Statement of receipts and payments, FD-4 and Terms of Reference (TOR).</p> <p>Audited Financial Statements of the project has been signed by Mohammad Motaleb Hossain, FCA, Partner (Enrolment No. 0950) on behalf of A. Qasem & Co., Chartered Accountants.</p> <p>This report has been prepared in compliance with this provision and contains two parts in sequence.</p> <p>First part contains the following:</p> <ul style="list-style-type: none"> • Independent Auditor's Report • Statement of financial position • Statement of income and expenditure • Statement of receipts and payments • Notes to the financial statements <p>Second part contains the following:</p> <ul style="list-style-type: none"> • Auditor's Certificate on FD – 4 • Annexure- A/1 • FD-4 Note – 1 and FD-4 Note – 2 • Report as per ToR of NGO Affairs Bureau • 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 fourth 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 4,168,854 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 with date:</p> <table><tr><th>Date of receipt</th><th>Amount in BDT</th></tr><tr><td>24-Jul-2022</td><td>1,926,532</td></tr><tr><td>17-Nov-2022</td><td>908,893</td></tr><tr><td>19-Jan-2023</td><td>1,333,429</td></tr><tr><td>Total</td><td>4,168,854</td></tr></table> <p>Details of project bank account are given below:</p> <p>Project bank account number: 2162311012941</p> <p>Project bank account name: CAMPE-SRDW</p> <p>Project bank name: Prime Bank Limited</p> <p>Branch Address: Ring Road Branch, Mohammadpur, Dhaka.</p> <p>Bank balance as on 31 March 2023: BDT 147,014.</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	24-Jul-2022	1,926,532	17-Nov-2022	908,893	19-Jan-2023	1,333,429	Total	4,168,854
Date of receipt	Amount in BDT											
24-Jul-2022	1,926,532											
17-Nov-2022	908,893											
19-Jan-2023	1,333,429											
Total	4,168,854											
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>BDT 2,983 bank interest was received during the period under audit and present separately in the statement of accounts.</p> <p>Bank 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 book keeping 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.	During our audit we did not find that 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 own fund to implement the project and subsequently refunded. The loan was approved by the Executive Committee of the entity.
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	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:

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
	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.	For Apr'22 – Mar'23: The Executive Director received 4% of her total salary from the project amounting to BDT 123,294. Rest of the salary received from other project and General Fund of the entity.
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.	During our audit we found that Revenue Stamp has been affixed in applicable cases. Income Tax and VAT have been deducted at source and the deducted amount of IT & VAT has been duly deposited to the Govt. treasury. Details of Tax and VAT have been presented in Annexure-B(i) and Annexure-B(ii) .
26.	It has to be mentioned whether as per Income Tax Ordinance 1984, the NGO submitted Income Tax Return as a legal body every fiscal year to the National Board of Revenue. Simultaneously, it is to be reported whether any foreigner was employed with the organization and if any whether has been paying Income Tax regularly and settled the previous year's submitted Income Tax Return. Since VAT and IT is important, relevant firm and NGO will provide full information.	CAMPE has obtained Tax Identification Number (TIN). Its ETIN is 631829589056. CAMPE as a legal entity submits income tax return as per Income Tax Ordinance 1984 for each year. There was no foreign employee during the period under audit.
27.	In any project of the NGO whether there was Income Generating Activity (IGA). If any, the information about the name of the IGA, the amount of Income Tax paid on the income earned or Tax Exemption Certificate obtained therefore from NBR have to be mentioned.	The organization did not undertake any Income Generating Activity (IGA) under this project.
28.	Whether any officer/ staff/ member of Executive Committee or General Body of the NGO went on foreign tour with fund/ air ticket/ other assistance obtained from foreign sources. If there was any, the details thereof, including whether approval from NGO Affairs Bureau had been obtained for foreign tour, have to be furnished.	Foreign travel was not conducted by the employees of the NGO during the period under audit. CAMPE requested for the approval through a letter before every tour and informed to NGOAB accordingly.

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
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.	N/A
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.	There were no issues to report in the management letter.
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 October 2019 to 31 March 2023. This is the fourth year of audit. We audited the project this for the 3 rd time.
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

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment												
		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.	There was no budget for audit fees. Audit fees will be paid from the own fund of the entity.												
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 deputy Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from deputy 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 Deputy Commissioner and U.N.O.</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> </tbody> </table>	SL	Condition	Status	1	Related deputy Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from deputy 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 Deputy Commissioner and U.N.O.	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
SL	Condition	Status												
1	Related deputy Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from deputy 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 Deputy Commissioner and U.N.O.	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												

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment	
		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 deputy Commissioner and U.N.O 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. But it took time to finalize the audit report.	

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

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



Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2306190950AS260424

Dhaka, 19 June 2023

Annexure-B (i)

Project: Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
Implemented by: GONO SHAKKHORATA OBHJAN [Campaign for Popular Education]
Statement of deductible, deducted and outstanding amount of Tax / VAT
For the year ended 31 March 2023

Budget Code	Particulars of expenditures as per Annex A-1	Amount Actual Spent	Deductible amount		Deducted amount		Deposited to Govt. Treasury		Outstanding amount		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	Program Cost										
1123.3	Provide technical/financial assistance to build capacity of support service providers on human-rights based approach to service delivery	224,056	13,469	4,993	13,469	4,993	13,469	4,993	-	-	Annex-B (ii)
1211.1	Formation and regular meetings of the Consultative Forum	157,283	10,013	4,850	10,013	4,850	10,013	4,850	-	-	Annex-B (ii)
1211.3	Lobby and arrange Inter-Ministerial and multi-stakeholders meetings related to Policy Implementation	10,642	918	311	918	311	918	311	-	-	Annex-B (ii)
1211.4	Arrange National Conference on Domestic Workers'	1,689,844	117,482	42,089	117,482	42,089	117,482	42,089	-	-	Annex-B (ii)
1223.4	Organize awareness-raising events on domestic workers' rights	194,040	24,000	6,400	24,000	6,400	24,000	6,400	-	-	Annex-B (ii)
2	Remuneration / Fees										
	Executive Director (Shared)	123,294		9,158	-	9,158	-	9,158	-	-	Annex-B (ii)
	Deputy Director (Shared)	117,129		600	-	600	-	600	-	-	Annex-B (ii)
	Manager Finance & Admin (Shared)	117,129		1,455	-	1,455	-	1,455	-	-	Annex-B (ii)
	Project Coordinator	739,780		5,991	-	5,991	-	5,991	-	-	Annex-B (ii)
	Advocacy Officer (Shared)	334,711		-	-	-	-	-	-	-	Annex-B (ii)
	Project Officer (Shared)	204,750		-	-	-	-	-	-	-	Annex-B (ii)
	Accounts Officer	331,623		4,584	-	4,584	-	4,584	-	-	Annex-B (ii)



Annexure-B (i)

Project: Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
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 2023

Budget Code	Particulars of expenditures as per Annex A-1	Amount Actual Spent	Deductible amount		Deducted amount		Deposited to Govt. Treasury		Outstanding amount		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	Project administration costs										Annex-B (ii)
7.1	Office rent	138,000	16,827	5,610	16,827	5,610	16,827	5,610	-	-	Annex-B (ii)
7.2	Office utilities and maintenance	96,630	-	-	-	-	-	-	-	-	Annex-B (ii)
7.3	Office supplies, stationery and printing	54,028	2,007	801	2,007	801	2,007	801	-	-	Annex-B (ii)
7.4	Communication (phone & internet)	39,691	336	224	336	224	336	224	-	-	Annex-B (ii)
4.2	Local travel-CAMPE	24,265	-	-	-	-	-	-	-	-	Annex-B (ii)
5.2	Regular meeting without activities-Venue cost, refreshments (snacks, tea/coffee)	20,376	1,052	400	1,052	400	1,052	400	-	-	Annex-B (ii)
	Bank charge	5,404							-	-	Annex-B (ii)
	Total Expenditure	4,622,675	186,104	87,466	186,104	87,466	186,104	87,466	-	-	

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



Project: Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
For the year ended 31 March 2023
Details of challan no., date and amount deposited to Government Treasury

VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount	Date	Challan no.	Amount	
Provide technical/financial assistance to build capacity of support service providers on human-rights based approach to service delivery						
23.10.22	T-2	6,708	23.10.22	T-1	2,447	Sonali Bank Limited, Satmasjid Road Branch
06.04.23	T-1	6,761	06.04.23	T-2	2,546	
Sub total		13,469	Sub total		4,993	
Formation and regular meetings of the Consultative Forum						
05.09.22	T-3	239	05.09.22	T-4	143	Sonali Bank Limited, Satmasjid Road Branch
23.10.22	T-2	1,171	23.10.22	T-1	440	
08.01.23	T-1	190	08.01.23	T-2	76	
06.03.23	T-4	8,413	06.03.23	T-3	4,191	
Sub total		10,013	Sub total		4,850	
Lobby and arrange Inter-Ministerial and multi-stakeholders meetings related to Policy Implementation						
21.12.22	T-1	840	21.12.22	T-2	280	Sonali Bank Limited, Satmasjid Road Branch
08.02.23	T-14	78	08.02.23	T-15	31	
Sub total		918	Sub total		311	
Arrange National Conference on Domestic Workers'						
23.10.22	T-2	92,636	23.10.22	T-1	27,181	Sonali Bank Limited, Satmasjid Road Branch
07.11.22	T-4	24,846	07.11.22	T-5	14,908	
Sub total		117,482	Sub total		42,089	
Organize awareness-raising events on domestic workers' rights						
06.04.23	T-1	24,000	06.04.23	T-2	6,400	Sonali Bank Limited, Satmasjid Road Branch
Sub total		24,000	Sub total		6,400	
Executive Director (Shared)						
			26.07.22	T-2223	1,084	Sonali Bank Limited, Satmasjid Road Branch
			27.10.22	T-7	1,936	
			12.01.23	T-6	4,229	
			06.04.23	T-3	1909	
Sub total		-	Sub total		9,158	
Deputy Director (Shared)						
			26.07.22	T-2223	150	Sonali Bank Limited, Satmasjid Road Branch
			27.10.22	T-7	150	
			12.01.23	T-6	150	
			06.04.23	T-3	150	
Sub total		-	Sub total		600	
Manager Finance & Admin (Shared)						
			26.07.22	T-2223	426	Sonali Bank Limited, Satmasjid Road Branch
			27.10.22	T-7	110	
			12.01.23	T-6	570	
			06.04.23	T-3	349	
Sub total		-	Sub total		1,455	



Project: Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
For the year ended 31 March 2023
Details of challan no., date and amount deposited to Government Treasury

VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount	Date	Challan no.	Amount	
Project Coordinator						Sonali Bank Limited, Satmasjid Road Branch
			26.07.22	T-2223	2,238	
			27.10.22	T-7	1,602	
			12.01.23	T-6	900	
			06.04.23	T-3	1251	
Sub total		-	Sub total		5,991	
Accounts Officer						Sonali Bank Limited, Satmasjid Road Branch
			26.07.22	T-2223	1,248	
			27.10.22	T-7	834	
			12.01.23	T-6	1,251	
			06.04.23	T-3	1251	
Sub total		-	Sub total		4,584	
Office rent						Sonali Bank Limited, Satmasjid Road Branch
16.05.22	T-4	2,609	16.05.22	T-3	870	
15.06.22	T-56	2,609	15.06.22	T-55	870	
08.08.22	T-2	5,218	08.08.22	T-3	1,740	
05.09.22	T-3	2,609	05.09.22	T-4	870	
23.10.22	T-2	2,609	23.10.22	T-1	870	
08.02.23	T-14	391	08.02.23	T-15	130	
06.03.23	T-4	391	06.03.23	T-3	130	
06.04.23	T-1	391	06.04.23	T-2	130	
Sub total		16,827	Sub total		5,610	
Office supplies, stationery and printing						Sonali Bank Limited, Satmasjid Road Branch
15.06.22	T-56	611	15.06.22	T-55	244	
30.06.22	T-92	549	30.06.22	T-91	218	
08.08.22	T-2	410	08.08.22	T-3	164	
08.01.23	T-1	437	08.01.23	T-2	175	
Sub total		2,007	Sub total		801	
Communication (phone & internet)						Sonali Bank Limited, Satmasjid Road Branch
16.05.22	T-4	56				
15.06.22	T-56	56				
27.06.22	T-23	56				
08.08.22	T-2	56				
05.09.22	T-3	56	05.09.22	T-4	112	
23.10.22	T-2	56	23.10.22	T-1	112	
Sub total		336	Sub total		224	
Regular meeting without activities-Venue cost, refreshments (snacks,						Sonali Bank Limited, Satmasjid Road Branch
15.06.22	T-56	293	23.10.22	T-1	200	
27.06.22	T-23	675	06.04.23	T-2	200	
23.08.22	T-46	84			-	
Sub total		1,052	Sub total		400	
Grand Total		186,104	Grand Total		87,466	

