

Excluded Peoples Rights in Bangladesh (EPRB)
Campaign for Popular Education (CAMPE)
Project: Strengthening Access of Excluded Children to Government Primary Schools
through Citizen Engagement and Improving School Governance
Funded by Manusher Jonno Foundation (MJF)

Auditor's Report and Management Letter
on
The Audit of the Financial Statements
for the period from 01 July 2021 to 30 June 2022

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THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

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INDEPENDENT AUDITOR'S REPORT

To

The Executive Director of CAMPE**Report on the Audit of the Financial Statements****Opinion**

We have audited the financial statements of 'Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance' project, funded by Manusher Jonno Foundation (MJF) and implemented by Campaign for Popular Education (CAMPE) which comprise the statement of financial position as at 30 June 2022, the statement of income and expenditure, the statement of receipts and payments for the period 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 of the project as at 30 June 2022, and of its financial performance and its statement of receipts and payments for the period then ended in accordance with International Financial Reporting Standards (IFRSs), the accounting policies summarized in Note 02 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those Charged with Governance for the Financial Statements

'Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance' project management is responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs), the accounting policies summarized in Note 02 and internal control system as management determines is necessary to enable the preparation of financial statements free from material misstatement, and free from fraud or error.

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.

Continued:

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As part of an audit in accordance with ISAs, we exercise professional judgment 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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 gives a true and fair view.

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.

Firm's Name : S. F. Ahmed & Co., Chartered Accountants

Firm's Registration No. : 10898 E.P, under Partnership Act 1932

Signature : 

Engagement Partner Name : Md. Enamul Haque Choudhury, FCA, Senior Partner/
Enrollment No. 471

Date : 28 August 2022



Excluded Peoples Rights in Bangladesh (EPRB)

Campaign For Popular Education (CAMPE)

Project: Strengthening Access of Excluded Children to Government Primary Schools
through Citizen Engagement and Improving School Governance

Funded by Manusher Jonno Foundation (MJF)

AUDITOR'S REPORT

on

Financial Statements

for the period from 01 July 2021 to 30 June 2022




Excluded Peoples Rights in Bangladesh
Implemented by Campaign for Popular Education (CAMPE)
Funded by Manusher Jonno Foundation (MJF)

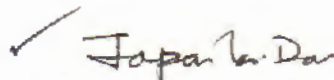
Project Name: Strengthening Access of Excluded Children to Government Primary Schools through
Citizen Engagement and Improving School Governance

Statement of Financial Position
As at 30 June 2022


	Notes	Amount in Taka	
		30 June 2022	30 June 2021
Assets			
Advance, Deposit & Prepayments	3	2,000	171,958
Cash & Cash Equivalents	4	104,861	538,030
Total Assets		106,861	709,988
Fund & Liabilities			
Fund			
Grants Received in Advance	5	104,861	708,488
Current Liabilities			
Accounts Payable	6	2,000	1,500
Total Fund and Liabilities		106,861	709,988


The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.


Manager (Finance and Admin.)
CAMPE


Executive Director
CAMPE

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


Dated, Dhaka.
28 August 2022


S. F. Ahmed & Co.
Chartered Accountants

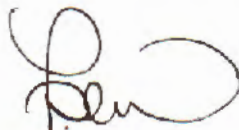
Excluded Peoples Rights in Bangladesh
Implemented by Campaign for Popular Education (CAMPE)
Funded by Manusher Jonno Foundation (MJF)

Project Name: Strengthening Access of Excluded Children to Government Primary Schools through
Citizen Engagement and Improving School Governance

Statement of Income & Expenditure
For the Period from 01 July 2021 to 30 June 2022

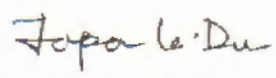
	Notes	Amount in Taka	
		01 July 2021 to 30 June 2022	01 July 2020 to 30 June 2021
Income			
Grant Income		6,681,435	7,197,572
Total Income		6,681,435	7,197,572
Expenditure			
Administrative Purpose			
Salaries & Benefits	7	577,940	487,670
Utilities	8	5,100	4,800
Stationeries, Printing & Supplies	9	5,924	5,435
Staff Recruitment/Bank charge/Audit Fees	10	40,993	58,022
A. Total Expenditure for Administrative Purpose		629,957	555,927
Programme Purpose			
Salaries & Benefits	11	2,858,007	2,592,874
Project Office Rent	12	362,115	400,448
Utilities	13	148,345	132,585
Repair, Maintenance & Cleaning Materials	14	43,253	30,939
Stationeries, Printing & Supplies	15	67,182	47,916
Furniture, Fixture & Equipments	16	14,595	-
Fuel, Oil, Repair & Maintenance	17	27,272	32,774
Travel, Lodging & Perdiem	18	340,814	354,280
Staff Development & Capacity Building	19	8,934	8,080
Training, Meeting & Material for Beneficiaries	20	2,180,961	785,049
Covid-19 Activities	21	-	2,256,700
B. Total Expenditure for Programme Purpose		6,051,478	6,641,645
Total Expenditure (A+B)		6,681,435	7,197,572

The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.


Manager (Finance and Admin.)
CAMPE



Dated, Dhaka.
28 August 2022

✓ 
Executive Director
CAMPE

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


S. F. Ahmed & Co.
Chartered Accountants

Excluded Peoples Rights in Bangladesh
Implemented by Campaign for Popular Education (CAMPE)
Funded by Manusher Jonno Foundation (MJF)

Project Name: Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving
School Governance

Statement of Receipts and Payments
For the Period from 01 July 2021 to 30 June 2022

	Notes	Amount in BDT	
		01 July 2021 to 30 June 2022	01 July 2020 to 30 June 2021
Opening Balance			
Cash in Hand		4,120	701
Cash at Bank		533,910	120,505
		538,030	121,206
Receipts			
Fund Received from MJF	5.1	6,077,808	7,783,733
Loan Received from CAMPE General Fund		-	850,000
Advance Received		-	3,538
		6,077,808	8,637,271
Total Receipts		6,615,838	8,758,477
Payments			
Administrative Purpose			
Salaries & Benefits	7	577,940	487,670
Utilities	8	5,100	4,800
Stationeries, Printing & Supplies	9	5,924	5,435
Staff Recruitment/Bank charge/Audit Fees	10	40,993	58,022
		629,957	555,927
Programme Purpose			
Salaries & Benefits	11	2,858,007	2,592,874
Project Office Rent	12	362,115	400,448
Utilities	13	148,345	131,085
Repair, Maintenance & Cleaning Materials	14	43,253	30,939
Stationeries, Printing & Supplies	15	67,182	47,916
Furniture, Fixture & Equipment	16	14,595	-
Fuel, Oil, Repair & Maintenance	17	27,272	32,774
Travel, Lodging & Perdiem	18	340,814	354,280
Staff Development & Capacity Building	19	8,934	8,080
Training, Meeting & Material for Beneficiaries	20	2,007,003	785,049
Covid-19 Activities	21	-	2,256,700
		5,877,520	6,640,145
Total Payments for Project Purpose		6,507,477	7,196,072
Other Payments			
Loan Refund to CAMPE General Fund		-	850,000
Payable Paid	6	1,500	2,417
Advance, Deposit & Prepayments	3	2,000	171,958
		3,500	1,024,375
Total Payments		6,510,977	8,220,447
Closing Balance			
Cash in Hand	4	5,182	4,120
Cash at Bank		99,679	533,910
		104,861	538,030
Grand Total		6,615,838	8,758,477

The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.

Manager (Finance and Admin.)
CAMPE

Executive Director
CAMPE

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

Dated, Dhaka,
28 August 2022



S. F. Ahmed & Co.
Chartered Accountants

Excluded Peoples Rights in Bangladesh
Implemented by Campaign for Popular Education (CAMPE)
Funded by Manusher Jonno Foundation (MJF)
Project Name: "Strengthening Access of Excluded Children to Government Primary Schools
through Citizen Engagement and Improving School Governance"
Notes to the financial statement.
For the period from 01 July 2021 to 31 June 2022

1.00 Background Information

1.01 About CAMPE

CAMPE, a non-government voluntary organization was established in 1990. It obtained registration from the Registrar of Joint Stock Companies, Bangladesh on 26 August 1991 under Societies Registration Act, XXI of 1860 vide registration No. S-1420(54)/91. It was also registered with the NGO Affairs Bureau on 28 July 1992, (renewed on 28 July 2017) vide registration No. 639 under Foreign Donations Regulations Ordinance 1978.

1.02 About the Project

Government of Bangladesh has made remarkable progress in human development, poverty reduction and economic growth. GNI per capita has grown from around US\$780 in 2010 to US\$1,330 in 2016, (The World Bank, 20216) and thus allowed the country to cross the LDC to become a developing and lower middle-income country. The economy of Bangladesh has been predicted to have grown at 6.8% over 2016-17 period which was restricted over a decade at 6.0% on an average. Poverty has been reduced to 24.3% with increased income at all level. While striving towards attaining the EFA and MDGs, Bangladesh achieved significant in gaining gender parity and also in increasing enrolment up to 98% particularly in primary education. Primary education is the foundation of all learning. A large primary education sector is managed by Bangladesh government covering 126,615 formal and non-formal primary level educational institutions. Given the huge dependence of poor households on government services, primary education provision for all is highly subsidized and financed by the government as committed in the Article 17 of Bangladesh Constitution. Among different types of public and private primary institutions 50% are directly delivered and managed by the government (APSC 2016).

Despite these quantitative progress in health indicators, the quality of healthcare in both public and private health services is not satisfactory. Resource constraints, lack of professionalism, poor management and inadequate policy initiatives are the major reasons. Besides, several emerging issues are posing challenges in the health sector of Bangladesh. For example, the burden of non-communicable disease has been on the rise. There are inequities as regards accessing health services which is reflected through differential health outcomes for different groups of people based on their economic condition, geographical location and gender. This is evident in case of early childhood mortality, neonatal mortality, infant mortality, under-five mortality, vaccination coverage, child nutritional status and utilization of antenatal care by women (WHO, 2015; Rahman et al., 2017).

Rationale of the Proposed Project:

Despite impressive development achievements, significant challenges still persist for the country. Inequality is visible as per BBS 2016 report showing some 10 per cent of the poor owns only one per cent of total income. Generally poor socio-economic situation impacts on education to certain extent and increases inequality. Wider inequalities in society also has adverse impact on the school system and partly determine patterns of education inequality. Particularly in primary education, dropout rate is 19.2 % (boys 22.3% and girls 16.1%) in 2016 while the repetition rate stands 6.1% (boys 6.4% and girls 5.8%) in all grades. Though the rate of students' absenteeism is gradually declining, it is still 12.5 % where boys are 12.8% and girls 12.3%. Regular absenteeism leads those students to eventually drop out. 65.3% students facing physical punishment in schools and 64.3% guardians accepted the. Though Government declared the expansion of primary education up to grade viii from grade V, no concrete initiative has been taken to realize this gigantic task. As per the NSA data, student proficiency rate is less than 30%.



Though the government has established number health centers both in rural and urban areas but the service is not adequate. Most of the cases the excluded peoples not access or limited access in the health centers and the health centers could not provide enough services due to shortage of doctors, medical equipment, shortages of medicine and rigorous doctor absenteeism.

Relevance of the project:

Campaign for Popular Education (CAMPE) is an advocacy, research and campaign network promoting quality education, retention and completion of primary & secondary education cycle of both boys and girls. It has gradually grown into a well-known credible coalition of about 1000 education NGOs, researchers, education rights' campaigners and teacher associations sharing similar vision and mission.

As part of promoting good governance in education, CAMPE has been closely working with teachers, SMC members, UP Standing Committee, local education officials, community people and focusing on effectiveness of SLIP, SAC, PTA etc. CAMPE has also experience on the use of social accountability tools i.e. citizens' report card, community score card, citizen charter, social audit, interface meeting etc. through implementation of different initiatives. These tools helped to collect feedback of the parents on the quality of and access to services available in government primary schools. The journey has been satisfying and encouraging.

Currently with the adoption of SDGs particularly Goal 4 for education there is urgent need for CAMPE to continue its watchdog role and to undertake further interventions in order to achieve the goal through promoting transparency and accountability of relevant duty bearers. Hence, CAMPE feels the need for strengthening and expanding this initiative keeping in mind the experience and lesson learnt. CAMPE also experience to work with local government officials, local government bodies and local services provider authorities.

a) Organizational relevant experience and learning and they will be fed into the project

1. CAMPE has long experience to work on promoting voice and accountability for quality education through facilitating 'Community Education Watch Groups' at the local level. The Groups were formed to strengthen accountability mechanism and to promote 'Enrolment, Retention and Completion' of primary education with quality. During the last few years, CAMPE facilitated 32 CEWG in 32 unions of 8 districts. The initiative created a space for community engagement and raising voice for quality education and provided CAMPE with enough experience of working on issues like education governance, accountability and transparency of stakeholders. The CWG process address the excluded peoples considering sex, PWD, ethnic minority, people live in hard to reach areas and on board them in local development process through raising their voice demanding accountable governance.
2. CAMPE also has vast experience for addressing the excluded people rights since 1991. CAMPE has designed and implement number of projects on inclusive education focusing education of children with disability, education of ethnic minority children with their own language, education of hard to reach area's children etc.
3. So, CAMPE will apply its proven result oriented approach "Community Watch Group" in EPR project, which will address the excluded peoples in project areas and ensure their rights and access in education and health system through promoting accountable governance.

b) Project Logical Result Statements

Project Goal: The overall goal of the project is to contribute towards ensuring education and health rights of excluded children through strengthening community participation.



1.03 Donor of the project

The donor of the “Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance” Project is Manusher Jonno Foundation (MJF).

2.00 Significant accounting policies and other explanatory information

2.01 Basis of preparation of financial statement

“Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance” project financial statements have been prepared under the historical cost convention using the International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS). Campaign for Popular Education (CAMPE) generally follows the modified cash basis of accounting.

2.02 Components of the financial statements

The components of financial statements include the following as required by the donor of the fund:

- 1) Statement of Financial Position as at 30 June 2022;
- 2) Statement of Income & Expenditure for the period from 01 July 2021 to 30 June 2022;
- 3) Statement of Receipts and Payments for the period from 01 July 2021 to 30 June 2022; and
- 4) Notes to the Financial Statements for the period from 01 July 2021 to 30 June 2022.

2.03 Grant income

Income from donor grants is recognized on the Income approach as recommended in IAS 20. Income is recognized when conditions on which they depend have been met and income is recognized to equate to expenditure incurred on the project (IAS 20, Para 12).

2.04 Fund recognition

All grants received from Manusher Jonno Foundation are initially recorded at fair value as liabilities in “Grants received in advance”. 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. Thus if the whole grants is not spent in the period a balance is shown in “Grants received in advance”.

2.05 Non consumable items (Furniture, fixture & equipment)

Recognition

As per agreement between Manusher Jonno Foundation (MJF) and Campaign for Popular Education (CAMPE), any non-consumable items and assets purchased under project if they have a useful life of more than one year and either (1) the purchase price or development cost of the asset is BDT 2,000 or more, or (2) is a group of lower value item where the combined value is BDT 2,000 or more, or can be considered as an attractive item regardless of cost (eg: mobile phone, pen drive, etc.) is property of donor. Hence items meeting these requirements are considered as non- consumable items (Furniture, fixture & equipment) .

All non consumable items & assets bought under the project are recognized as revenue expenditure and reported in the statement of Income & Expenditure. A list of Non consumable items is attached to the financial statements as Annexure-C.



2.06 Expenses

The financial statements are prepared on the accrual basis of Financial Reporting Framework. Under this basis, expenses are recognized when the obligation is incurred. Any cost irrespective of amount and nature is not capitalized and is charged to the statement of income and expenditure when it is incurred.

2.07 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 the project- "Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance".

2.08 Project Period

The duration of the Project is three & half years starting from 01 January 2019 to 30 June 2022.

2.09 Reporting period

The financial period of the CAMPE's "Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance" Project covers twelve months from 1 July 2021 to 30 June 2022.

2.10 Functional and presentation currency

Functional and presentation currency items included in these financial statements are measured using the currency of the primary economic environment in which the company project ('the functional currency'). These financial statements are presented in Bangladeshi Taka ("BDT") which is also the functional currency of the organization. The amounts in these financial statements have been rounded off to the nearest BDT except otherwise indicated.



	Note	Amount in Taka	
		30-Jun-2022	30-Jun-2021
3 Advance, Deposit & Prepayments			
Socio Economic and Rural Advancement Association (SERAA)	3.1	-	61,623
Pally Sahittyo Sangstha (PASS)	3.2	2,000	110,335
Total		2,000	171,958
3.1 Socio - Economic and Rural Advancement Association (SERAA)			
Opening Balance		61,623	-
Add: Addition During the period		1,705,799	3,229,000
Total		1,767,422	3,229,000
Less: Adjustment During the period		1,767,422	3,167,377
Sub -Total		-	61,623
3.2 Pally Sahittyo Sangstha (PASS)			
Opening Balance		110,335	3,538
Add: Addition During the Period		1,666,991	1,340,000
Total		1,777,326	1,343,538
Less: Adjustment During the Period		1,775,326	1,233,203
Sub -Total		2,000	110,335
4 Cash & Cash Equivalent			
Cash in Hand		5,182	4,120
Cash at Bank (Mutual Trust Bank -SND A/C No. 00430320000832)		99,679	533,910
Total		104,861	538,030
5 Fund Account			
Opening Balance		708,488	122,327
Add: Fund Received from Donor During the Period	5.1	6,077,808	7,783,733
Total Fund Available for Utilization		6,786,296	7,906,060
Less: Transferred to Grant Income for Revenue Expenditure		6,681,435	7,197,572
Total		104,861	708,488
5.1 Grants Received from Donor(MJF)			
<u>Name of Donor</u>	<u>Name of Bank</u>	<u>Date of Receipt</u>	
		13.07.2021	1,196,775
		08.09.2021	1,031,173
		26.10.2021	1,770,165
Manusher Jonno	Mutual Trust Bank -	27.01.2022	777,088
Foundation (MJF)	A/C No.	13.04.2022	337,383
	00430320000832	12.05.2022	337,383
		22.05.2022	627,841
			-
	Non Cash Receipt for Audit Fees		40,572
Sub Total			6,077,808
6 Accounts Payable			
Opening Balance		1,500	2,417
Add: Addition During the Period		2,000	1,500
Add: Payable to SPO		-	-
Sub -Total		3,500	3,917
Less: Paid during the period		1,500	2,417
Total		2,000	1,500



Note	Amount in Taka	
	30-Jun-2022	30-Jun-2021

Administrative Purpose			
7 Salaries & Benefits			
Salaries & Benefits for PO	7.1	425,019	363,370
Salaries & Benefits for SPO	7.2	152,921	124,300
Total		577,940	487,670
7.1 Salaries & Benefits for PO			
Executive director/chief executive		182,125	143,520
Head of finance & admin		144,901	131,250
Support service staff		97,993	88,600
Sub-Total		425,019	363,370
7.2 Salaries & Benefits for SPO			
Executive Director/Chief Executive		152,921	124,300
Sub-Total		152,921	124,300
8 Utilities			
Utilities for PO	8.1	5,100	4,800
Utilities for SPO	8.2	-	-
Total		5,100	4,800
8.1 Utilities for PO			
Gas		-	-
WASA		-	-
Telephone, mobile & internet		5,100	4,800
Sub-Total		5,100	4,800
8.2 Utilities for SPO			
Gas		-	-
WASA		-	-
Telephone, mobile & internet		-	-
Sub-Total		-	-
9 Stationeries, Printing & Supplies			
Stationeries, Printing & Supplies for PO	9.1	5,924	5,435
Stationeries, printing & supplies for SPO	9.2	-	-
Total		5,924	5,435
9.1 Stationeries, Printing & Supplies for PO			
Printing Materials		3,124	5,435
Stationeries & Supplies (paper, cartridge, etc)		2,800	-
Newspaper		-	-
Books & Periodicals		-	-
Sub-Total		5,924	5,435
9.2 Stationeries, Printing & Supplies for SPO			
Printing Materials		-	-
Stationeries & Supplies (paper, cartridge, etc)		-	-
Newspaper		-	-
Books & Periodicals		-	-
Sub-Total		-	-



	Note	Amount in Taka	
		30-Jun-2022	30-Jun-2021
10 Staff Recruitment/Bank charge/Audit Fees			
Staff Recruitment/Bank charge/Audit fees for PO	10.1	27,915	50,207
Staff Recruitment/Bank charge/Audit Fees for SPO	10.2	13,078	7,815
Total		40,993	58,022
10.1 Staff Recruitment/Bank charge/Audit Fees for PO			
Recruitment		23,305	2,680
Bank Charge		4,610	6,955
Audit fees		-	40,572
Sub-Total		27,915	50,207
10.2 Staff recruitment/Bank charge/Audit fees for SPO			
Recruitment		7,218	1,404
Bank charge		5,860	6,411
Audit fees		-	-
Sub-Total		13,078	7,815
Programmatic Purpose			
11 Salaries & Benefits			
Project Staff Cost for PO	11.1	1,749,446	1,553,159
Project Staff Cost for SPO	11.2	1,108,561	1,039,715
Total		2,858,007	2,592,874
11.1 Project Staff Cost for PO			
Executive Director/Chief Executive		62,705	47,813
Education Program Expert (Shared)		481,030	372,099
Project Coordinator/Manager		536,719	496,212
Program Officer (Program)		251,901	316,135
Documentation and Training Officer		-	94,500
Accounts & Finance Officer		384,428	196,875
Support Service Staff		32,663	29,525
Sub-Total		1,749,446	1,553,159
11.2 Project Staff cost for SPO			
Executive director/Chief executive (2 ED for 2 partners)		152,919	124,300
Project Officer (Panchagarh-3, Netrokona-2)		662,593	638,465
Accounts Officer -2 (Shared)		293,049	276,950
Sub-Total		1,108,561	1,039,715
12 Project Office Rent			
Project Office Rent for PO	12.1	285,000	315,000
Project Office Rent for SPO	12.2	77,115	85,448
Total		362,115	400,448
12.1 Project Office Rent for PO			
Project Office		285,000	315,000
Branch Offices		-	-
Sub-Total		285,000	315,000
12.2 Project Office Rent for SPO			
Project office		77,115	85,448
Branch offices		-	-
Sub-total		77,115	85,448



	Note	Amount in Taka	
		30-Jun-2022	30-Jun-2021
13 Utilities			
Utilities for PO	13.1	114,005	99,600
Utilities for SPO	13.2	34,340	32,985
Total		148,345	132,585
13.1 Utilities for PO			
Electricity (Shared)		54,000	48,000
Gas		9,600	9,600
WASA		24,000	18,000
Telephone, mobile, internet & courier		26,405	24,000
Sub-Total		114,005	99,600
13.2 Utilities for SPO			
Electricity		4,411	6,577
Gas		-	-
WASA		-	-
Telephone, Mobile, Internet & Courier		29,929	26,408
Sub-Total		34,340	32,985
14 Repair, Maintenance & Cleaning Materials			
Repair, Maintenance & Cleaning Materials PO	14.1	43,253	30,939
Repair, Maintenance & Cleaning Materials SPO	14.2	-	-
Total		43,253	30,939
14.1 Repair, Maintenance & Cleaning Material for PO			
Repair & Maintenance for Equipment		12,327	9961
Staff refreshment		19,252	8997
Cleaning materials & services		11,674	11981
Sub-Total		43,253	30,939
14.2 Repair, Maintenance & Cleaning Material for SPO			
Repair & Maintenance		-	-
Cleaning Materials		-	-
Sub-Total		-	-
15 Stationeries, Printing & Supplies			
Stationeries, Printing & supplies for PO	15.1	39,594	28,776
Stationeries, printing & supplies for SPO	15.2	27,588	19,140
Total		67,182	47,916
15.1 Stationeries, Printing & Supplies for PO			
Printing Materials		10,457	1,497
Stationeries & Supplies		23,137	22,679
Newspapers		6,000	4,600
Sub-Total		39,594	28,776
15.2 Stationeries, Printing & Supplies for SPO			
Printing materials		-	-
Stationeries & supplies		27,588	19,140
Sub-Total		27,588	19,140



	Note	Amount in Taka	
		30-Jun-2022	30-Jun-2021
16 Furniture, Fixture & Equipment			
Furniture, fixture & equipment-PO		14,595	-
Furniture, fixture & equipment-SPO		-	-
		<u>14,595</u>	<u>-</u>
17 Fuel, Oil, Repair & Maintenance			
Fuel, oil, repair & maintenance for PO	17.1	-	18,184
Fuel, oil, repair & maintenance for SPO	17.2	27,272	14,590
Total		<u>27,272</u>	<u>32,774</u>
17.1 Fuel, Oil, Repair & Maintenance for PO			
Fuel & oil for vehicles		-	14,568
Repair & maintenance for vehicles		-	3,616
Sub-Total		<u>-</u>	<u>18,184</u>
17.2 Fuel, Oil, Repair & Maintenance for SPO			
Fuel & Oil for vehicles		10,250	12890
Repair & Maintenance for Vehicles		17,022	1700
Sub-Total		<u>27,272</u>	<u>14,590</u>
18 Travel, Lodging & Perdiem			
Travel, Lodging & Perdiem for PO	18.1	270,710	303,040
Travel, Lodging & Perdiem for SPO	18.2	70,104	51,240
Total		<u>340,814</u>	<u>354,280</u>
18.1 Travel, Lodging & Perdiem for PO			
Travelling (out side Dhaka)		105,255	173,620
Lodging (out side Dhaka)		58,100	70,812
Perdiem (out side Dhaka)		69,580	48,958
Local Conveyance		37,775	9,650
Sub-Total		<u>270,710</u>	<u>303,040</u>
18.2 Travel, Lodging & Perdiem for SPO			
Travelling Outside Local Office		70,104	51,240
Lodging		-	-
Perdiem		-	-
Sub-Total		<u>70,104</u>	<u>51,240</u>
19 Staff Development & Capacity Building			
Staff Development & Capacity Building for PO	19.1	4,020	6,600
Staff Development & Capacity Building for SPO	19.2	4,914	1,480
Total		<u>8,934</u>	<u>8,080</u>
19.1 Staff Development & Capacity Building for PO			
Staff & Organization Development (MJF arranged)		-	4,820
Staff meeting		4,020	1,780
Sub-Total		<u>4,020</u>	<u>6,600</u>



	Note	Amount in Taka	
		30-Jun-2022	30-Jun-2021
19.2 Staff Development & Capacity Building for SPO			
Capacity development training for project staff		-	-
Exposure visit		806	-
Staff meeting		4,108	1,480
Sub-Total		4,914	1,480
20 Training, Meeting & Material for Beneficiaries			
Training, Meeting & Material for Beneficiaries for PO	20.1	98,791	25,330
Training, Meeting & Material for Beneficiaries for SPO	20.1	2,082,170	759,719
Total		2,180,961	785,049
20.1 Training, Meeting & Material for Beneficiaries for PO			
Output-04			
International ILD		-	8,831
Total of Output-04		-	8,831
Output-05			
Activity-2 Induction Workshop			
Activity-3 Quarterly Project Coordination Meeting		98,791	16,499
Total of Output-05		98,791	16,499
Sub-Total		98,791	25,330
20.2 Training, Meeting & Material for Beneficiaries for SPO			
Output-01			
Activity-6 Periodic Meeting in School and Community Clinic/Health Co		91,757	72,932
Total of Output-01		91,757	72,932
Output-02			
Activity-8 Public hearing on disparity issues		245,451	-
Activity-10 Periodic interaction meeting with local education officials		29,649	21,048
Activity-11 Parents, Mothers Gathering		96,286	108,137
Total of Output-02		371,386	129,185
Output-03			
Activity-12 Workshop on Community Score Card		-	-
Activity-13 Community Score Card (School)		565,620	102,966
Activity-14 Community Score Card (Health Complex)		314,775	367,236
Activity-15 Sub National Level public dialogues on inclusive Health		110,491	59,810
Activity-16 Awareness session with excluded groups		84,682	27,590
Activity-17 Social Audit initiatives		-	-
Activity-18 Citizens' Report Card		255,906	-
Activity-19 Citizens' Charter at Health Complex		-	-
Activity-Data Analysis		233,797	-
Activity-Data Validation		38,333	-
Activity-20 Issue Based Activity		15,423	-
Total of Output-03		1,619,027	557,602
Total		2,082,170	759,719
21 Covid-19 Activities			
Mobile Allowance for Staff		-	6,700
Cash Supports		-	2,250,000
Total		-	2,256,700



Excluded Peoples Rights in Bangladesh
Implemented by Campaign for Popular Education (CAMPE)

Funded by Manusher Jonno Foundation (MJF)

Project Name: Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance

Statement of Budget Variance

For the Period from 01 July 2021 to 30 June 2022

Amount in Taka

HD #	Head of Expenditure	Total Approved Budget	Actual Expenditure	Variance		Reasons for variance
				in Amount	in %	
A	B	C	C	E=C-D	F=E/C	
A	Administrative Purpose					
40.00	Salaries & Benefits					
	Salaries & Benefits for PO					
40.1.1	Executive Director/Chief Executive	185,317	182,125	3,192	2%	
40.1.2	Head of Finance & Admin.	155,925	144,901	11,024	7%	
40.1.3	Support Staff	101,720	97,993	3,727	4%	
	Total of Salaries & Benefits for PO	442,962	425,019	17,943	4%	
	Salaries & Benefits for SPO					
40.2.01	Executive Director/Chief Executive	152,790	152,921	(131)	0%	
40.2.02	Head of Finance & Admin.	-	-	-	0%	
40.2.03	Support Staff	-	-	-	0%	
	Total of Salaries & Benefits for SPO	152,790	152,921	(131)	0%	
	Total of Salaries & Benefits for PO+SPO (HD # 40)	595,752	577,940	17,812	3%	
42.00	Utilities					
42.00	Utilities for PO					
42.1.3	Telephone, Mobile & Internet	5,800	5,100	700	12%	The expenditure was incurred as per actual requirement.
	Total of Utilities for PO	5,800	5,100	700	12%	
42.20	Utilities for SPO					
	Total of Utilities for SPO	-	-	-	0%	
	Total of Utilities for PO+SPO (HD # 42)	5,800	5,100	700	12%	
	Total of Repair, Maintenance & Cleaning Materials for SPO	-	-	-	0%	
	Total of Repair, Maintenance & Cleaning Materials for PO+SPO (HD # 43)	-	-	-	0%	
44.0	Stationeries, Printing & Supplies					
44.1	Stationeries, Printing & Supplies for PO					
44.1.1	Printing Materials	6,000	3,124	2,876	48%	The expenditure was incurred as per actual requirement.
44.1.2	Stationeries & Supplies	-	2,800	(2,800)	0%	
	Total of Stationeries, Printing & Supplies for PO	6,000	5,924	76	1%	
	Total of Stationeries, Printing & Supplies for PO +SPO (HD # 44)	6,000	5,924	76	1%	
46.0	Recruitment & Audit Fees					
46.1	Recruitment & Audit Fees for PO					
46.1.1	Recruitment	20,000	23,305	(3,305)	-17%	Staff turn over was very high. That's why, the expenditure was exceeded as anticipated.
46.1.2	Audit Fees	40,000	-	40,000	100%	Payable to the auditors
46.1.3	Bank Charges	3,000	4,610	(1,610)	-54%	As per bank statement
	Total of Recruitment & Audit Fees for PO	63,000	27,915	35,085	56%	



HD #	Head of Expenditure	Total Approved Budget	Actual Expenditure	Variance		Reasons for variance
				in Amount	in %	
46.2	Recruitment & Audit Fees for SPO			-	0%	
46.2.1	Recruitment	17,218	7,218	10,000	58%	The expenditure was incurred as per actual requirement.
46.2.2	Audit Fees	-	-	-	0%	
46.2.3	Bank Charges	3,472	5,860	(2,388)	-69%	As per bank statement
Total of Recruitment & Audit Fees for SPO		20,690	13,078	7,612	37%	
Total of Recruitment & Audit Fees for PO + SPO (HD # 46)		83,690	40,993	42,697	51%	
Total Admin Cost for PO		517,762	463,958	53,804	10%	
Total Admin Cost for SPO		173,480	165,999	7,481	4%	
Total Admin Cost for PO+SPO		691,242	629,957	61,285	9%	
B	Programmatic Purpose			-	0%	
50.00	Project Staff Cost			-	0%	
50.1	Project Staff Cost for PO			-	0%	
50.1.1	Executive Director/Chief Executive	68,435	62,705	5,730	8%	
50.1.2	Education Program Expert (Shared)	498,530	481,030	17,500	4%	
50.1.3	Project Coordinator/Manager	558,219	536,719	21,500	4%	
50.1.4	Program Officer (Program)	275,625	251,901	23,724	9%	
50.1.5	Documentation & Training Officer	-	-	-	0%	
50.1.6	Accounts & Finance Officer	412,750	384,428	28,322	7%	
50.1.7	Support Service Staff	33,898	32,663	1,235	4%	
Total of Salaries & Benefits for PO		1,847,457	1,749,446	98,011	5%	
50.2	Project Staff Cost for SPO					
50.2.1	Executive Director/Chief Executive	152,790	152,919	(129)	0%	
50.2.2	Project Officer	783,468	662,593	120,875	15%	The expenditure was incurred as per actual salary calculation.
50.2.3	Accounts Officer	309,366	293,049	16,317	5%	
Total of Salaries & Benefits for SPO		1,245,624	1,108,561	137,063	11%	
Total of Salaries & Benefits (HD # 50)		3,093,081	2,858,007	235,074	8%	
51	Project Office Rent					
51.1	Project Office Rent for PO					
51.1.1	Project office rent	285,000	285,000	-	0%	
Total of Office Rent for PO		285,000	285,000	-	0%	
51.2	Project Office Rent for SPO					
51.2.1	Project office rent	78,027	77,115	912	1%	
Total of Office Rent for SPO		78,027	77,115	912	1%	
Total of Office Rent for PO+SPO (HD # 51)		363,027	362,115	912	0%	
52.00	Utilities					
52.1	Utilities for PO					
52.1.1	Electricity	54,000	54,000	-	0%	
52.1.2	Gas	9,600	9,600	-	0%	
52.1.3	WASA	24,000	24,000	-	0%	
52.1.4	Telephone, Mobile & Internet	25,330	26,405	(1,075)	-4%	
Total of Utilities for PO		112,930	114,005	(1,075)	-1%	
52.2	Utilities for SPO					
52.2.1	Electricity	7,568	4,411	3,157	42%	The expenditure was incurred as per actual requirement.
52.2.2	Gas	-	-	-		
52.2.3	WASA	-	-	-		
52.2.4	Telephone, Mobile & Internet	35,479	29,929	5,550	16%	The expenditure was incurred as per actual requirement.
Total of Utilities for SPO		43,047	34,340	8,707	20%	
Total of Utilities for PO+SPO (HD # 52)		155,977	148,345	7,632	5%	



HD #	Head of Expenditure	Total Approved Budget	Actual Expenditure	Variance		Reasons for variance
				in Amount	in %	
53	Repair, Maintenance & Cleaning Materials					
53.1	Repair, Maintenance & Cleaning Materials for PO					
53.1.1	Repair & Maintenance	13,500	12,327	1,173	9%	
53.1.2	Tea (Tea, milk, sugar etc) for project office staff	23,990	19,252	4,738	20%	The expenditure was incurred as per actual requirement.
53.1.3	Cleaning Materials	11,988	11,674	314	3%	
Total of Repair, Maintenance & Cleaning Materials for PO		49,478	43,253	6,225	13%	
53.2	Repair, Maintenance & Cleaning Materials for SPO			-	0%	
Total of Repair, Maintenance & Cleaning Materials (HD # 53)		49,478	43,253	6,225	13%	
54	Stationeries, Printing & Supplies					
54.1	Stationeries, Printing & Supplies for PO					
54.1.1	Printing Materials	10,500	10,457	43	0%	
54.1.2	Stationeries & Supplies	23,502	23,137	365	2%	
54.1.3	Newspapers	6,000	6,000	-	0%	
Total of Stationeries, Printing & Supplies for PO		40,002	39,594	408	1%	
54.2	Stationeries, Printing & Supplies for SPO			-	0%	
54.2.2	Stationeries & Supplies	22,144	27,588	(5,444)	-25%	The expenditure was incurred as per actual requirement.
Total of Stationeries, Printing & Supplies for SPO		22,144	27,588	(5,444)	-25%	
Total of Stationeries, Printing & Supplies for PO+SPO(HD # 54)		62,146	67,182	(5,036)	-8%	
55	Furniture, Fixture & Equipment					
55.10	Furniture, Fixture & Equipment for PO			-	0%	
55.1.19	Chair	-	14,595	(14,595)	-100%	The item was purchased in consultation with the donor.
Total of Furniture, Fixture & Equipment for PO		-	14,595	(14,595)	0%	
55.2	Furniture, Fixture & Equipment for SPO			-	0%	
Total of Furniture, Fixture & Equipment for SPO		-	-	-	0%	
Total of Furniture, Fixture & Equipment for PO+SPO (HD # 55)		-	14,595	(14,595)	0%	
56.00	Fuel, Oil, Repair & Maintenance					
56.1	Fuel, Oil, Repair & Maintenance for PO					
Total of Fuel, Oil, Repair & Maintenance for PO		-	-	-	0%	
56.2	Fuel, Oil, Repair & Maintenance for SPO					
56.2.1	Fuel & Oil for Vehicles	11,500	10,250	1,250	11%	The expenditure was incurred as per actual requirement.
56.2.2	Repair & Maintenance for Vehicles	18,620	17,022	1,598	9%	
Total of Fuel, Oil, Repair & Maintenance for SPO		30,120	27,272	2,848	9%	
Total of Fuel, Oil, Repair & Maintenance for PO+SPO (HD # 56)		30,120	27,272	2,848	9%	
57.00	Travel, Lodging & Perdiem					
57.1	Travel, Lodging & Perdiem for PO					
57.1.1	Travelling (Outside Dhaka)	131,038	105,255	25,783	20%	The expenditure was incurred as per actual requirement.
57.1.2	Lodging (Outside Dhaka)	82,140	58,100	24,040	29%	
57.1.3	Perdiem (Outside Dhaka)	72,760	69,580	3,180	4%	
57.1.4	Local Conveyance	20,936	37,775	(16,839)	-80%	
Total of Travel, Lodging & Perdiem for PO		306,874	270,710	36,164	12%	
57.2	Travel, Lodging & Perdiem for SPO					
57.2.1	Travelling (Outside Local Office)	76,498	70,104	6,394	8%	
Total of Travel, Lodging & Perdiem for SPO		76,498	70,104	6,394	8%	
Total of Travel, Lodging & Perdiem for PO+SPO (HD # 57)		383,372	340,814	42,558	11%	



HD #	Head of Expenditure	Total Approved Budget	Actual Expenditure	Variance		Reasons for variance
				in Amount	in %	
58.00	Staff Development & Capacity Building					
58.1	Staff Development & Capacity Building for PO					
58.1.4	Staff Meeting	4,500	4,020	480	11%	The expenditure was incurred as per actual requirement.
Total of Staff Development & Capacity Building for PO		4,500	4,020	480	11%	
58.2	Staff Development & Capacity Building for SPO					
58.2.3	Exposure Visit	-	806	(806)	0%	
58.2.4	Staff Meeting	5,295	4,108	1,187	22%	The expenditure was incurred as per actual requirement.
Total of Staff Development & Capacity Building for SPO		5,295	4,914	381	7%	
Total of Staff Development & Capacity Building for PO+SPO (HD#58)		9,795	8,934	861	9%	
59.00	Evaluation, Survey, Assessment					
59.1	Evaluation, Survey, Assessment for PO					
59.1.2	Final Evaluation	350,000	-	350,000	0%	
Total of Evaluation, Survey, Assessment for PO		350,000	-	350,000	0%	
Evaluation, Survey, Assessment for SPO						
Total of Evaluation, Survey, Assessment for SPO		-	-	-	0%	
Total of Evaluation, Survey, Assessment for PO+SPO (HD # 59)		350,000	-	350,000	0%	
60.0	Training, Meeting & Material for Beneficiaries					
60.1	Training, Meeting & Material for Beneficiaries for PO					
	Output-04					
60.1.1	Activity-1 Influencing Policy Decisions					
60.1.1	Influencing Policy Decisions	-	-			
60.1.1.3	Snacks & Food (1 tea, 1 lunch)	5,000	-	5,000	100%	During the revision & reduction of the main budget from the donor's end, the activity was removed in consultation with the donor.
60.1.1.4	Laptop & Multimedia	6,000	-	6,000	100%	
60.1.1.8	Communication (Phone, Fax & etc)	1,000	-	1,000	100%	
60.1.1.11	Honorarium for Discussants	10,000	-	10,000	100%	
60.1.1.14	Photography, Reporting and Documentation	5,000	-	5,000	100%	
60.1.1.17	Travel/transport	3,000	-	3,000	100%	
	Sub-Total	30,000	-	30,000	100%	
	Sub-Total of Output-04	30,000	-	30,000	100%	
60.1.3	Activity-3 Quarterly Project Coordination Meeting					
60.1.3	Quarterly Project Coordination Meeting					
60.1.3.1	Venue Rent	11,000	9,700	1,300	12%	
60.1.3.2	Banner	500	500	-	0%	
60.1.3.3	Snacks & Food (2 tea, 1 lunch)	27,071	26,391	680	3%	
60.1.3.4	Laptop & Multimedia	4,000	4,000	-	0%	
60.1.3.5	Participants Transportation costs (From Outside Dhaka)	30,950	32,500	(1,550)	-5%	
60.1.3.6	Accommodation and Food (From Outside Dhaka)	20,000	21,650	(1,650)	-8%	
60.1.3.7	Communication (Phone, Fax & etc)	300	300	-	0%	
60.1.3.8	Logistic / Materials (paper, marker, Pad, Pen, Folder, etc)	4,710	3,750	960	20%	
	Sub-Total	98,531	98,791	(260)	0%	
	Sub-Total of Output-05	98,531	98,791	(260)	0%	
Total of Training, Meeting & Material for Beneficiaries PO (HD # 60.1)		128,531	98,791	29,740	23%	
60.20	Training, Meeting & Material for Beneficiaries for SPO					
	Sub-Total	-	-	-	0%	
60.2.2	Activity-5 Orientation of Community Watch Group					
	Orientation of Community Watch Group					
	Sub-Total	-	-	-	0%	
60.2.3.1	Periodic Meeting in School and Community Clinic/Health Complex	97,158	91,757	5,401	6%	
	Sub-Total	97,158	91,757	5,401	6%	
	Sub-Total of Output-01	97,158	91,757	5,401	6%	



HD #	Head of Expenditure	Total Approved Budget	Actual Expenditure	Variance		Reasons for variance
				in Amount	in %	
	Output-02					
60.2.4	Activity-7 Workshop with duty bearer					
60.2.5.1	Venue Rent	8,500	7,500	1,000	12%	The activity was carried forward from the previous years. Therefore, the expenditure was exceeded than budgeted.
60.2.5.2	Decorator	14,515	12,500	2,015	14%	
60.2.5.3	Banner	3,404	2,750	654	19%	
60.2.5.4	Laptop & Multimedia	7,000	12,250	(5,250)	-75%	
60.2.5.5	Food	94,192	198,451	(104,259)	-111%	
60.2.5.6	Communication (Phone, Fax & etc)/ Conveyance	1,700	1,500	200	12%	
60.2.5.7	Logistic / Materials (paper, marker, Pad, Pen, Folder, etc)	10,705	10,500	205	2%	
	Sub-Total	140,016	245,451	(105,435)	0%	
60.2.6	Activity-9 Interface meeting					
60.2.7.1	Snacks	18,112	17,649	463	3%	
60.2.7.2	Communication	-	-	-	0%	
60.2.7.3	Local Conveyance (Actual)	12,000	12,000	-	0%	
	Sub-Total	30,112	29,649	463	2%	
60.2.8	Activity-11 Parents, Mothers Gathering					
60.2.8.1	Banner	950	750	200	21%	
60.2.8.2	Communication	4,900	4,500	400	8%	
60.2.8.3	Snacks	89,880	91,036	(1,156)	-1%	
	Sub-Total	95,730	96,286	(556)	-1%	
	Sub-Total of Output-02	265,858	371,386	(105,528)	-40%	
	Output-03					
60.2.9	Activity-12 Workshop on Community Score Card					
				-	0%	
	Sub-Total	-	-	-	0%	
60.2.10	Activity-13 Community Score Card (School)					
60.2.10.1	FGD	27,371	27,750	(379)	-1%	
60.2.10.2	Interfach Meeting	259,635	235,750	23,885	9%	
60.2.10.3	Input Tracking	26,703	27,750	(1,047)	-4%	
60.2.10.4	Score Card Printing & Display	272,792	274,370	(1,578)	-1%	
	Sub-Total	586,501	565,620	20,881	4%	
60.2.11	Activity-14 Community Score Card (Health Complex)					
60.2.11.1	FGD	20,387	18,750	1,637	8%	
60.2.11.2	Interfach Meeting	200,279	218,025	(17,746)	-9%	
60.2.11.3	Input Tracking	16,237	15,500	737	5%	
60.2.11.4	Score Card Printing & Display	64,877	62,500	2,377	4%	
	Sub-Total	301,780	314,775	(12,995)	-4%	
60.2.12	Activity-15 Sub National Level public dialogues on Inclusive Health					
60.2.12.1	Venue Rent	3,000	3,000	-	0%	
60.2.12.2	Banner	1,592	1,250	342	21%	
60.2.12.3	Snacks & Food (1 tea, 1 lunch)	36,791	40,491	(3,700)	-10%	
60.2.12.4	Laptop & Multimedia	4,300	4,000	300	7%	
60.2.12.5	Participants Conveyance (Out Side of Dist.)	46,200	42,500	3,700	8%	
60.2.12.6	Honorarium for Discussants	-	-	-	0%	
60.2.12.7	Workshop kit (Pad, pen, folder et)	11,725	12,750	(1,025)	-9%	
60.2.12.8	Logistic/Materials (paper, Inv. Card etc)	6,883	6,500	383	6%	
	Sub-Total	110,491	110,491	-	0%	
60.2.13	Activity-16 Awareness session with excluded groups					
60.2.13.1	Snacks	15,423	15,423	-	0%	
60.2.13.2	Stationery & Awareness materials	-	-	-	0%	
	Sub-Total	15,423	15,423	-	0%	
60.2.14	Activity-17 Social Audit initiatives					
60.2.14.1	Data Collection	30,670	30,500	170	1%	
60.2.14.2	Findings sharing meeting at Upazila	54,735	54,182	553	1%	
	Sub-Total	85,405	84,682	723	1%	
60.2.15	Activity-18 Citizens' Report Card					
60.2.16	Activity-19 Citizens' Charter at Health Complex					



HD #	Head of Expenditure	Total Approved Budget	Actual Expenditure	Variance		Reasons for variance
				in Amount	in %	
60.2.16.1	Sensitization Meeting	19,130	-	19,130	100%	During the revision & reduction of the main budget from the donor's end, the activity was removed in consultation with the donor.
60.2.16.4	Citizens Charter Printing & Display	508,906	528,036	(19,130)	-4%	
	Sub-Total	528,036	528,036	-	0%	
60.2.17	Activity-20 Issue Based Activity					
	Sub-Total	-	-	-	0%	
	Sub-Total of Output-03	1,627,636	1,619,027	8,609	1%	
	Sub-Total	-	-	-	0%	
	Total of Training, Meeting & Material for Beneficiaries for SPO	1,990,652	2,082,170	(91,518)	-5%	
	Total of Training, Meeting & Material for Beneficiaries for PO+SPO (IID # 60)	2,119,183	2,180,961	(61,778)	-3%	
61.0	Gender Mainstreaming					
61.1	Gender Mainstreaming for PO					
61.2	Gender Mainstreaming for SPO					
61.2.1	Capacity Building/ Training					
61.2.2	Training on ' primary education and health service governance and role of LGIs' (2-days residential training for all LGI women representatives (Un, PS & Uz) of the working area. (Field Level)					
	Sub-Total	-	-	-	0%	
	Sub-Total			-	0%	
	Total of Gender Mainstreaming for SPO	-	-	-	0%	
	Total of Gender Mainstreaming(HD # 61)	-	-	-	0%	
62.00	Campaign-Morjodai Ghor Samota-Equality through Dignity					
62.01	Campaign-Morjodai Ghor Samota-Equality through Dignity for PO					
62.1.1	Day observation (Woman)			-	0%	
	Total of Equality through Dignity for PO	-	-	-	0%	
62.02	Campaign-Morjodai Ghor Samota-Equality through Dignity for SPO					
	Total of Equality through Dignity for SPO	-	-	-	0%	
	Total of Equality through Dignity for PO+SPO (HD # 62)	-	-	-	0%	
	Total Program Cost (B) for PO	3,124,772	2,619,414	505,358	16%	
	Total Program Cost (B) for SPO	3,491,407	3,432,064	59,343	2%	
	Total Program Cost (B) for PO+SPO	6,616,179	6,051,478	564,701	9%	
	Total Admin & Program Cost (A+B) for PO	3,642,534	3,083,372	559,162	15%	
	Total Admin & Program Cost (A+B) for SPO	3,664,887	3,598,063	66,824	2%	
	Total Admin & Program Cost (A+B) for PO+SPO	7,307,421	6,681,435	625,986	9%	
	Total Program Cost with contingency(B) for PO	3,124,772	2,619,414	505,358	16%	
	Total Program Cost with contingency(B) for SPO	3,491,407	3,432,064	59,343	2%	
	Total Program Cost with contingency(B) for PO+SPO	6,616,179	6,051,478	564,701	9%	
	GRAND TOTAL IN BDT (A+B+C) for PO	3,642,534	3,083,372	559,162	15%	
	GRAND TOTAL IN BDT (A+B+C) for SPO	3,664,887	3,598,063	66,824	2%	
	GRAND TOTAL IN BDT (A+B+C) for PO+SPO	7,307,421	6,681,435	625,986	9%	



Annexure-B

Excluded Peoples Rights in Bangladesh
Implemented by Campaign for Popular Education (CAMPE)
Funded by Manusher Jonno Foundation (MJF)

Project Name: Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance

Statement of Fund Reconciliation
As at 30 June 2022

	Amount in Taka	
	30 June 2022	30 June 2021
Opening Balance	708,488	122,327
Fund received from MJF	6,077,808	7,783,733
Add: Bank Interest Income	-	-
Fund Available for use	6,786,296	7,906,060
Expenditure incurred during the period	6,681,435	7,197,572
Closing fund Balance as per CAMPE	104,861	708,488
Closing fund Balance as per MJF Fund Account	104,861	708,488
Difference in Closing Fund balance Between MJF & CAMPE	-	-



Excluded Peoples Rights in Bangladesh
Implemented by Campaign for Popular Education (CAMPE)
Funded by Manusher Jonno Foundation (MJF)

Project Name: Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and
Improving School Governance

List of Furniture, Fixture & Equipment
As at 30 June 2022

Amount in Taka

Asset procured during the Period from 01 July 2021 to 30 June 2022								
Sl. No.	Name of the Asset	Asset ID. No.	Purchase date	Cost	Location	Current status		
						Sold	Write Off	Status
1	Chair	EPRF-2503-0201-001-C	16.11.21	7,298	CAMPE Office			Good
2	Chair	EPRF-2503-0201-002-C	16.11.21	7,298	CAMPE Office			Good
Sub-Total (a)				14,595				

Asset procured during the period from 01 January 2019 to 30 June 2021								
Sl. No.	Name of the Asset	Asset ID. No.	Purchase date	Cost	Location	Current status		
						Sold	Write Off	Status
1	Desktop Computer	SE-EPR-Com-2019-01	20/3/2019	42,315	Durgapur			Good
2	Printer	SE-EPR-Prin-2019-01	20/3/2019	10,500	Netrakona			Good
3	UPS	SE-EPR-UPS-2019-01	20/3/2019	3,150	Durgapur			Good
4	Camera	SE-EPR-Cam-2019-01	20/3/2019	10,631	Durgapur			Good
5	Fan	SE-EPR-F-2019-01	20/3/2019	3150	Durgapur			Good
6	Hero Motorcycle	SE-EPR-Motor-2019-01	20/3/2019	107,772	Durgapur			Good
7	Table	SE-EPR-Tab-2019-01, 02	20/3/2019	17,645	Durgapur			Good
8	Chair	SE-EPR-Cha-2019-01, 02	20/3/2019	17,588	Durgapur			Good
9	Motor Cycle	PASS/EPR/MOTR-1	21/03/2019 & 24/03/2019	107,990	Project Office			Good
10	Computer	PASS/EPR/COMP-2	25/03/2019	40,500	Project Office			Good
11	Table	PASS/EPR/TAB-3	24/03/2019	20,000	Project Office			Good
12	Chair	PASS/EPR/CHR-4	24/03/2019	16,000	Project Office			Good
13	Printer	PASS/EPR/PRNT-5	25/03/2019	9,990	Project Office			Good
14	Power Saver	PASS/EPR/UPS-6	25/03/2019	2,970	Project Office			Good
15	Camera	PASS/EPR/CAM-7	25/03/2019	9,980	Project Office			Good
16	Fan	PASS/EPR/FAN-8	25/03/2019	2,950	Project Office			Good
17	Laptop	EPRA-2505-4101-001-2019	22/05/2019	40,455	CAMPE Office			Good
18	Laptop	EPRA-2505-4101-002-2019	22/05/2019	40,455	CAMPE Office			Good
19	Camera	EPRA-2507-2301-001-2019	22/05/2019	18,600	CAMPE Office			Good
Sub-Total (b)				522,641				
Total (a+b)				537,236				



Annexure-D

Excluded Peoples Rights in Bangladesh
Implemented by Campaign for Popular Education (CAMPE)
Funded by Manusher Jonno Foundation (MJF)

Project Name: Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance

List of Inventories
As at 30 June 2022

Amount in Taka

Current Balance of Inventories with Value						
Sl. No.	Particulars	Purchase date	Closing Balance	Cost per unit	Total Cost	Remarks
1	-	-	-	-	-	Note: We have no inventory items balance in inventory register on 30.06.2022



Annexure-E

Excluded Peoples Rights in Bangladesh
 Implemented by Campaign for Popular Education (CAMPE)
 Funded by Manusher Jonno Foundation (MJF)
 Project Name: Strengthening Access of Excluded Children to Government Primary Schools through
 Citizen Engagement and Improving School Governance
 Bank Reconciliation Statement (BRS)
 As at 30 June 2022

Name of Bank: Mutual Trust Bank Ltd.
 Bank Account Name: Campaign for Popular

Bank Account Number: 00430320000832

Particulars	Amount in BDT
1. Balance as per Bank Statement	374,583
2. Deposit in Transit:	
<u>Date:</u> <u>Slip #</u> <u>Amount</u>	
2.a.Total Deposits in Transit:	-
3. Sub Total (Line 1+2a):	374,583
4. Outstanding Cheque:	
<u>Date:</u> <u>Cheque #</u> <u>Amount BDT.</u>	
10.05.2022 5002069 16,521 Hosne Ara	
09.06.2022 5002075 16,521 Hosne Ara	
09.06.2022 5002066 1,524 Bijoy Online	
29.06.2022 5002080 101,293 CAMPE-GF	
30.06.2022 5002081 16,521 Hosne Ara	
30.06.2022 5002083 5,856 Islamia Library	
30.06.2022 5002084 7,668 Govt Collection AC	
30.06.2022 5002085 30,800 Khalilur Rahman	
30.06.2022 5002086 43,000 Rokan Uddin	
30.06.2022 5002087 35,200 Fatema	
4.a Total Outstanding Cheque:	274,904
5. Adjusted Bank Balance (3-4a)	99,679
6. Book balance (4 of Bank Recap)	99,679
Difference:	-



Annexure-F

Excluded Peoples Rights in Bangladesh
Implemented by Campaign for Popular Education (CAMPE)
Funded by Manusher Jonno Foundation (MJF)

Project Name: Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance

Expenditure Statement for CAMPE Own Contribution
For the Period of July 01 2021 to June 30 2022.

Amount in Taka

HD #	Head of Expenditure	Approved Budget	Actual Expenditure	Variance	Remarks
A	B	C	D	E=C-D	
A	Administrative Purpose				
55	Furniture, Fixture & Equipment				
	Furniture, Fixture & Equipment for PO				
55.1	Computer & Accessories	-	-	-	
55.2	Printer	-	-	-	
55.3	Photocopier	-	-	-	
55.5	Laptop	-	-	-	
55.6	Almirah	-	-	-	
55.7	File Cabinet	-	-	-	
55.8	Table	-	-	-	
55.9	Chair	-	-	-	
55.1	Rack	-	-	-	
55.11	Fan	-	-	-	
	Total of Furniture, Fixture & Equipment	-		-	

Total amount for own contribution in kind was incurred by CAMPE during the first year of the project. However, there was no budget allocation for own fund in the current accounting period. That's why management has not incurred any expenditure in kind for the period ended 30 June 2022 under this project.



Excluded Peoples Rights in Bangladesh (EPRB)

Campaign for Popular Education (CAMPE)

Project: Strengthening Access of Excluded Children to Government Primary Schools
through Citizen Engagement and Improving School Governance

Funded by Manusher Jonno Foundation (MJF)

MANAGEMENT LETTER

On

Audit of the Financial Statements

for the period from 01 July 2021 to 30 June 2022



Date: 28 August 2022

Executive Director
Campaign for Popular Education (CAMPE)
5/14, Humayun Road
Mohammadpur, Dhaka-1207.

Subject: Matters arising from audit of Financial Statements of Project "Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance" implemented by Campaign for Popular Education (CAMPE) & funded by Manusher Jonno Foundation (MJF) for the period from 01 July 2021 to 30 June 2022.

Dear Sir,

As laid down in the Terms of Reference between S. F. Ahmed & Co., Chartered Accountants and Manusher Jonno Foundation (MJF), we have carried out the audit of the "Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance" project which was funded by Manusher Jonno Foundation (MJF) & implemented by Campaign for Popular Education (CAMPE) for the period from 01 July 2021 to 30 June 2022 and have submitted our Audit Report and Financial Statements of the "Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance" project, which comprise the statement of financial Position as at 30 June 2022, and the statement of income and expenditure, and the statement of receipts and payments for the period then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

Our audit was carried out with the objective to form an opinion on those Financial Statements and also to highlight the weaknesses in the system that have come to our notice during the course of our audit. Accordingly, our audit included, on a test basis, an examination of accounting procedures and records as were considered appropriate under the circumstances *we have no reportable observations on accounting and internal control system which might have been considerable to bring to the attention of the management.*

We would like to express our appreciation of the co-operation and courtesies received "Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance" project management and Campaign for Popular Education (CAMPE) during the course of our audit.

Thanking you,



Md. Enamul H. Choudhury
Senior Partner



Follow up on the prior year Audit Recommendations

Issues	Observation	Status
Overwriting of date observed.	During audit we came across few vouchers of partner SERRA DV-36 Dated 14.1.21/JV 14.1.21 dated 14.1.21 where every voucher and supporting bills were overwritten.	During the period under audit, such irregularities have not been observed. So prior year audit recommendation has been considered as implemented.
VAT & Tax calculation is not clear.	While checking vouchers it is seen that VAT & Tax calculation of Sub Partner is not clearly accounted for. They made a list of VAT & Tax deduction which doesn't show an actual picture.	During the period under audit, such irregularities have not been observed. So prior year audit recommendation has been considered as implemented.
Entry made in ledger prior to payment	During the course of audit, we observed that an entry was made in ledger and voucher was created on 23.06.21 Vr. No: 864 Tk 609 for VAT payment but actually VAT was deposited on 27.07.21 in Govt. exchequer. As the project's audit period was ended on 30 June 2021, so this can be surely seen that cash were being held with accountant till that date.	During the period under audit, such irregularities have not been observed. So prior year audit recommendation has been considered as implemented.
Voucher amount and summary sheet amount mismatches	While seeking evidence we observed that top sheet prepared by the Partners for expenses is not as per the expenses mentioned on voucher so actual expenses on report doesn't match with the top sheet. For instances PASS Month October expenses top sheet.	During the period under audit, such irregularities have not been observed. So prior year audit recommendation has been considered as implemented.
Delay Voucher entry observed	During the course of our audit, we observed that for recording transactions SEERA didn't make entry of its expenses on daily basis a delay voucher entry found: i.e: DV 386 Dated 28.02.21 Tk 810 under this bill of 23.1.21 were found, Under DV 387 dated 28.02.21 Tk 1038 bill of 08.02.21, 09.02.21 were found, Under DV 389 dated 28.02.21 Tk 1038 bill of 11.02.21 were found etc.	During the period under audit, such irregularities have not been observed. So prior year audit recommendation has been considered as implemented.



Exit Meeting Note

Name of the organization : Campaign For Popular Education (CAMPE)
 Name of Project : Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance
 Date of Meeting : 01.08.2022
 Place of Meeting : Head Office, CAMPE
 Audit Period : 01 July 2021 to 30 June 2022
 Period of visit (Project Office) : 31.07.2022 to 01.08.2022



The following observation are discussed and share in the meeting and obtained responses from the NGO management.

SL. No.	Summary of observations	Details of observations with references	Management Responses										
1	MUSHAK 6.3 was not found.	<p>Withholding entity has the responsibility to collect MUSHAK Challan 6.3 during receiving goods or services and also during making the payment to the supplier. As per SRO 240 section (6), If the supplier does not issue Mushak 6.3 then the withholding entity shall not receive any supply from the supplier and shall not make any payment against supply.</p> <p>As per Vat & SD Act -2021 Chapter section (51), “Every registered supplier shall, at the date when VAT becomes payable on the taxable supply, issue, on or before such date, a serially numbered tax invoice containing some certain information”</p> <p>During the course of our audit, we found that Save The Children International was not receiving tax invoice-Mushak 6.3 against the payments to the supplier. The general practice of Save The Children International is that the organization is receiving Mushak 6.3 against the bill where payment is made through inclusive VAT amount.</p> <p>Instance is given below:</p> <table><tr><th>Date</th><th>Particular</th><th>Voucher No.</th><th>Vendor Name</th><th>Amount</th></tr><tr><td>12.12.2021</td><td>Purchase of chair</td><td>JV-318</td><td>Akhiter Furnishers</td><td>Tk. 14,595</td></tr></table>	Date	Particular	Voucher No.	Vendor Name	Amount	12.12.2021	Purchase of chair	JV-318	Akhiter Furnishers	Tk. 14,595	Agreed
Date	Particular	Voucher No.	Vendor Name	Amount									
12.12.2021	Purchase of chair	JV-318	Akhiter Furnishers	Tk. 14,595									

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Follow up of Previous year Observations

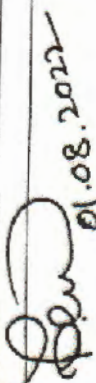
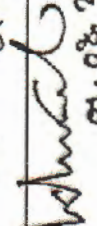

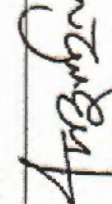




SL	Summary Observations	Status	Management Comments/Response
1	Overwriting of date was observed. During audit we came across few vouchers of partner SERAA DV-361 Dated 14.1.21/JV 14.1.21 dated 14.1.21 where every voucher and supporting bill's date were over written.	Implemented.	
2	VAT & Tax calculation is not clear. While checking vouchers it is seen that VAT % Tax deduction which doesn't show an actual picture.	Implemented	
3	Entry made in ledger prior to payment During the course of audit, we observed that an entry was made in ledger and voucher was created on 23.06.21 Vr No: 864 Tk 609 for VAT payment but actually VAT was deposited on 27.07.21 in Govt. exchequer. As the project's audit period was ended on 30 June 2021, so this can be surely seen that cash were being held with accountant till that date.	Implemented.	
4	Voucher amount and summary sheet amount mismatches. While seeking evidence we observed that top sheet prepared by the Partners for expenses is not as per the expenses mentioned on voucher so actual expenses on report doesn't match with the top sheet. For instance PASS Month October top sheet.	Implemented.	
5	Delay Voucher entry observed During the course of our audit, we observed that for recording transactions SEERA didn't make entry of its expenses on daily basis a delay voucher entry found: i.e: DV 386 Dated 28.02.21 Tk 810 under this bill of 23.1.21 were found, Under DV 387 dated 28.02.21 Tk 1038 bill of 08.02.21, 09.02.21 were found, Under DV 389 dated 28.02.21 Tk 1038 bill of 11.02.21 were found etc.	Implemented.	

Wahid





S.L	Name	Designation	Signature with Seal
Representatives from CAMPE			
1	Prodip Kumar Sen	Manager, Finance, HR & admin	 01.08.2022
2	Md. Khalilur Rahman	Senior Deputy Manager (Finance & Admin)	 01.08.2022
3	Md. Manirul Islam	Senior Deputy Manager HR	 01.08.2022
4	Md. Sizul Islam	Program Officer	 01.08.2022
Representatives from S.F. Ahmed & Co.			
1	Sk. Almas Ahmed	Auditor	 01.08.2022
2	Md. Anisur Rahman	Audit Assistant	 01-08-2022



