

**Independent auditor's report and financial statements
of
Influence schools and sub-national and national decision
makers towards a more gender-responsive, climate-
resilient, and digitally-oriented secondary education
environment in Bangladesh
a project of
Campaign for Popular Education (CAMPE)
Funded by: MALALA FUND
As at and for the year ended 31 March 2023**

A. QASEM & Co.

Chartered Accountants

Since 1953

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

We have audited the financial statements of "Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh" (the project) implemented by "Campaign for Popular Education (CAMPE)", which comprise the statement of financial position as at 31 March 2023, the statement of income and expenditure, statement of receipts and payments for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the project as of 31 March 2023 and of its financial performance and its receipts and payments for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

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

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

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

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the project or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the project's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of the audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the project's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the project to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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



Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950

DVC: 2306260950AS591957

Dhaka, 26 June 2023

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

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

Implemented by: Campaign for Popular Education (CAMPE)

Funded by: MALALA FUND

Statement of financial position

As at 31 March 2023

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

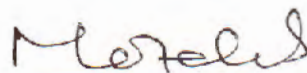
The accompanying notes form an integral part of these financial statements.

As per our report of same date.

A. Qasem & Co.

Chartered Accountants

RJSC Registration No.: 2-PC7202



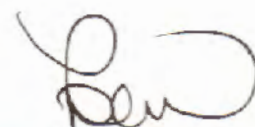
Mohammad Motaleb Hossain FCA

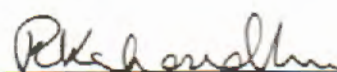
Partner

Enrolment Number: 0950

DVC: 2306260950AS591957

Dhaka, 26 June 2023


Prodip Kumar Sen
Manager (Finance, HR & Admin)


Rasheda K. Choudhury
Executive Director



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

Implemented by: Campaign for Popular Education (CAMPE)

Funded by: MALALA FUND

Statement of income and expenditure

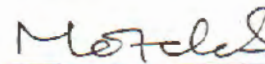
For the year ended 31 March 2023

	<u>Notes</u>	<u>Amount In BDT</u> <u>31-Mar-23</u>
INCOME		
Grant income	10.0	4,649,472
		<u>4,649,472</u>
EXPENDITURE		
Overhead /administrative costs	11.0	839,833
Direct /program costs	12.0	2,093,582
Personnel cost-local employees'	13.0	1,643,750
Depreciation	4.0	72,307
		<u>4,649,472</u>
Surplus of income over expenditure		<u>-</u>

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

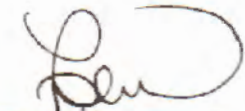
As per our report of same date.

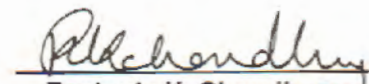
A. Qasem & Co.
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Dhaka, 26 June 2023


Prodip Kumar Sen
Manager (Finance, HR & Admin)


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Executive Director



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

Implemented by: Campaign for Popular Education (CAMPE)

Funded by: MALALA FUND

Statement of receipts and payments

For the year ended 31 March 2023

	<u>Notes</u>	<u>Amount in BDT</u>
		<u>31-Mar-23</u>
RECEIPTS		
Opening balance		
Cash in hand		-
Cash at bank		-
		<u>-</u>
Fund received from donor	7.01	7,089,570
Total receipts		<u>7,089,570</u>
PAYMENTS		
Overhead /administrative costs	11.0	789,833
Direct /program costs	12.0	2,093,582
Personnel cost-local employees'	13.0	1,643,750
Purchase of fixed assets	4.0	767,400
Advance, deposit and prepayments	5.0	148,220
Total payments		<u>5,442,785</u>
Excess of receipts over payments		<u>1,646,785</u>
Closing balance comprises:		
Cash in hand		23,328
Cash at bank	6.0	1,623,457
		<u>1,646,785</u>

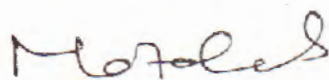
The accompanying notes form an integral part of these financial statements.

As per our report of same date.

A. Qasem & Co.

Chartered Accountants

RJSC Registration No.: 2-PC7202



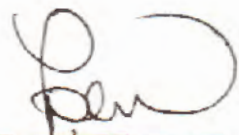
Mohammad Motaleb Hossain FCA

Partner

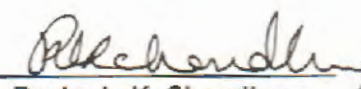
Enrolment Number: 0950

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Dhaka, 26 June 2023



Prodip Kumar Sen
Manager (Finance, HR & Admin)



Rasheda K. Choudhury
Executive Director



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

Implemented by: Campaign for Popular Education (CAMPE)

Funded by: MALALA FUND

Notes to the financial statements

As at and for the year ended 31 March 2023

1.0 General information

1.01 About CAMPE

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

1.02 About the project

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

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

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

1.03 Objectives of the project

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

2.0 Basis of accounting

2.01 Measurement of the elements of financial statements

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



2.02 Functional and presentation currency

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

2.03 Comparative information

This is the first set of financial statements of the project as a result no comparative were presented.

2.04 Reporting period

The reporting period of the project 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:

3.01 Donor grants

Income from donor grants is recognized when conditions on which they depend have been met. CAMPE's Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh Project's donor grants are for the funding of the programme, and for these grants, income is recognized to equate to expenditure incurred on the programmes. For donor grants which involve funding for fixed assets, grant income is recognized as the amount equivalent to depreciation expenses charged on the fixed assets concerned.

All donor grants received are initially recorded at fair value as liabilities in the "Grants Received in Advance Account". Grants utilized to acquire property, plant and equipment are transferred to deferred income.

Donor grants received in-kind, through the provision of gifts and / or services, are recorded at fair value. Income recognition of such grants follows that of cash-based donor grants and would thus depend on whether the grants are to be utilized for the purchase of fixed assets or expended as programme related expenditure.

Grants are recognized in income and expenditure statement over the periods in which the organization recognizes as expenses the related cost for which the grants are intended to compensate.

3.02 Property, plant and equipment

Recognition

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

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



Measurement at recognition

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

Elements of cost

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

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

Subsequent costs

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

Depreciation

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

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

Disposal of property, plant and equipment

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

3.03 Cash and cash equivalents

Cash and cash equivalents for the purposes of the statement of receipts and payments comprise cash and bank balances. Included in cash and bank balances are donations which are received through donor grants. By virtue of donor agreements, the manner in which such donations are to be applied are restricted to specific programmes and projects within Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh.

3.04 Expenses

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

3.05 General

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



4.0 Property, plant and equipment

CAMPE and Downstream Partners

CAMPE and Downstream Partners										Amount in BDT
Particulars	Cost					Rate (%)	Depreciation			Written down value as at 31-Mar-23
	Opening balance	During the period		Closing balance	Opening balance		During the period		Closing balance	
		Addition	Disposal				Charge	Disposal		
Computer and printers	-	767,400	-	-	767,400	33.33%	72,307	-	72,307	695,093
Total	-	767,400	-	-	767,400		72,307	-	72,307	695,093

4.1 CAMPE Project Office

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

4.2 Downstream partners' Office

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



	<u>Notes</u>	<u>Amount in BDT</u> <u>31-Mar-23</u>
5.0 Advance, deposit and prepayments		
Advance to 3rd parties	5.01	38,220
Advance to vendors	5.02	110,000
		<u>148,220</u>
5.01 Advance to 3rd parties		
Opening balance		-
Add: Paid during the period		38,220
		<u>38,220</u>
Less: Adjustment during the period		-
		<u>38,220</u>
5.02 Advance to vendors		
Opening balance		-
Add: Paid during the period		110,000
		<u>110,000</u>
Less: Adjustment during the period		-
		<u>110,000</u>
6.0 Cash and cash equivalents		
Cash in hand		23,328
Cash at bank	6.01	1,623,457
		<u>1,646,785</u>
6.01 Cash at bank		
<u>Bank name and account no.</u>		
Mutual Trust Bank Limited # A/C No : 0430320000832		1,623,457
		<u>1,623,457</u>
7.0 Fund received in advance from donor		
Opening balance		-
Add: Fund received during the year	7.01	7,089,570
		<u>7,089,570</u>
Less: Expenditure adjusted from Grants		4,649,472
Less: Donor fund investment in fixed assets		695,093
		<u>1,745,005</u>



	<u>Notes</u>	<u>Amount in BDT</u> <u>31-Mar-23</u>
7.01 Fund received from donor		
The amount was received from Malala Fund 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>Instalments</u>	<u>Date</u>	
1st instalment	17-Sep-22	3,450,377
2nd instalment	5-Mar-23	3,639,193
		<u>7,089,570</u>
8.0 Donor fund investment in fixed assets		
Opening balance		-
Add: Addition for purchase of fixed assets during the year		767,400
		<u>767,400</u>
Less: Credited to income for value realized through usage of assets		72,307
		<u>695,093</u>
9.0 Provision for expenses		
Audit fees		50,000
		<u>50,000</u>
10.0 Grant Income		
Grant income has been recognised in the accounts to the extent equivalent to the operating expenses of the project incurred during the year in accordance with IAS 20 <i>Accounting for Government Grants and Disclosure of Government Assistance</i> .		
11.0 Administrative costs		
Accounts officer		353,226
Office rent		144,000
Administrative support costs		13,550
Security guard partial charges		60,000
Communication, postage etc.		28,182
Floor service		60,000
Audit fees		50,000
Printing and stationeries		38,408
Electricity, telephone and general expenses (for Dhaka project office)		54,000
Toner for printers		30,977
Drinking water and tea		7,490
As per statement of income and expenditure		<u>839,833</u>
Less: Provision for audit fees	9.0	50,000
As per statement of receipts and payments		<u>789,833</u>



	<u>Notes</u>	<u>Amount in BDT</u> <u>31-Mar-23</u>
12.0 Program costs		
Study on the status of the Girls Education in Bangladesh based on the secondary source, KII and FGD		351,721
Education budget analysis using the gender lens		163,009
Carryout Back to School Campaign to combat early marriage and learning continuity		149,885
Dialogue with sub-national level stakeholders on exclusion in education including, early marriage, child labour, and disability issues		301,010
Consultation on education financing focused on gender budget for education at the sub-national level		299,905
Formation/strengthen school level environmental club to increase awareness on climate vulnerability and reduce gender based violence during emergency		149,983
Raise awareness on the emergency signal and response mechanism (pre-during-post) through development and dissemination of IEC materials		149,986
Travel, transportation and perdiurn		29,250
Local Travel at the sub-national level		298,187
Monitoring of Project Activities		3,695
Champion's travel for Global Gathering		176,467
Champion's travel for Network national chapter meetings		20,484
Total program costs		2,093,582

13.0 Personnel costs

Executive Director	243,750
Deputy Director /National Coordinator (Partial)	390,000
Deputy Manager (Partial)	910,000
Education Champion	100,000
	1,643,750



FORM FD - 4
AAUDITOR'S CERTIFICATE

We have audited the accounts of "Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh" funded by MALALA FUND, a project of Gono Shakkhorata Obhijan [Campaign for Popular Education (CAMPE)]. House # 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 year 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 at the beginning of the year was Tk. Nil.
- 2) The foreign donations amounting to BDT 7,089,570 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 1,646,785 and the balance of advance, deposit and prepayments was BDT 148,220.
- 4) Foreign donations amounting to BDT 5,294,565 have been utilized.

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

Head of expenditure	Amount as per approved budget	Amount actually spent	Difference favorable / (unfavorable)
As per approved budget of the project, details as per Annexure A-1.	7,089,570	5,294,565	1,795,005

- 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: 2306260950AS591957

Dhaka, 26 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 organization

Name of project

Project approval number and date

Project period

Audit period

: Campaign for Popular Education (CAMPE)

: Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and

: 03.07.2666.662.68.024.22-334 on 26th July 2022

: 01 April 2022 to 31 March 2025

: 01 April 2022 to 31 March 2023

Line items	Approved budget	Actual expenditure	Variance	Variance (%)	Explanation of variance (+/-) 10%
Program costs					
Study on the status of the girls education in Bangladesh based on the secondary source, KII and FGD	450,000	351,721	98,279	22%	The expenditure was incurred less than anticipated. The balance amount will be carried forward to the next year.
Education budget analysis using the gender lens	150,000	163,009	(13,009)	-9%	
Carryout back to school campaign to combat early marriage and learning continuity	150,000	149,885	115	0%	
Dialogue with sub-national level stakeholders on exclusion in education including, early marriage, child labor, and disability issues	300,000	301,010	(1,010)	0%	
National level policy dialogue	160,000	0	160,000	100%	The activities have been planned & will be carried forward to the next year.
Media campaign to raise awareness on the girls empowerment through education	100,000	0	100,000	100%	The activities have been planned & will be carried forward to the next year.
Consultation on education financing focused on gender budget for education at the sub-national level	300,000	299,905	95	0%	
Consultation on education financing focused on gender budget for education at the national level	160,000	0	160,000	100%	The activities have been planned & will be carried forward to the next year.
Formation/strengthen school level environmental club to increase awareness on climate vulnerability and reduce gender based violence during emergency	150,000	149,983	17	0%	
Raise awareness on the emergency signal and response mechanism (pre-during-post) through development and dissemination of IEC materials	150,000	149,986	14	0%	
Travel, transportation and per diem	144,000	29,250	114,750	80%	The expenditure was incurred less than anticipated. The balance amount will be carried forward to the next year.
Local Travel at the sub-national level	420,000	298,187	121,813	29%	Do
Monitoring of project activities	375,000	3,695	371,305	99%	Do
Champion's travel for global gathering	279,873	176,467	103,406	37%	Do



Line items	Approved budget	Actual expenditure	Variance	Variance (%)	Explanation of variance (+/-) 10%
Champion's travel for network regional events	254,430	0	254,430	100%	The activities have been planned & will be carried forward to the next year.
Champion's travel for network national chapter meetings	59,367	20,484	38,883	65%	
Laptops for project personnel in Dhaka office (2 light laptops)	240,000	271,000	(31,000)	-13%	Due to shortage of Laptop supply in the Country, the cost of Laptop significantly increased. To cope with the situation, about BDT 31,000 additional amount was required to purchase the laptops which was covered from surplus of purchase cost of printers. The changes in budget will be reflected in the revised FD-6 which will be submitted to NGOAB for 2nd year.
Laptops for field level coordinating organization (downstream partners)	450,000	466,500	(16,500)	-4%	
Printer	85,000	29,900	55,100	65%	Due to shortage of Laptop supply in the Country, the cost of Laptop significantly increased. To cope with the situation, about BDT 31,000 additional amount was required to purchase the laptops which was covered from surplus of purchase cost of printers. The changes in budget will be reflected in the revised FD-6 which will be submitted to NGOAB for 2nd year.
Sub-total direct /program costs	4,377,670	2,860,982	1,516,688	35%	
Personnel costs					
Executive Director	262,500	243,750	18,750	7%	
Deputy Director /National Coordinator (Partial)	420,000	390,000	30,000	7%	
Deputy Manager (Partial)	980,000	910,000	70,000	7%	
Education Champion	100,000	100,000	0	0%	
Sub-total personnel costs	1,762,500	1,643,750	118,750	93%	
Overhead & administrative costs					
Accounts officer	420,000	353,226	66,774	16%	The expenditure was incurred as per requirement
Office rent	144,000	144,000	0	0%	
Administrative support cost	15,000	13,550	1,450	10%	The expenditure was incurred as per requirement
Security guard partial charge	60,000	60,000	0	0%	
Communication, postage etc.	48,000	28,182	19,818	41%	The expenditure was incurred as per requirement
Floor service	60,000	60,000	0	0%	
Audit fees	50,000	50,000	0	0%	
Printing and stationeries	42,000	38,408	3,592	9%	



Line items	Approved budget	Actual expenditure	Variance	Variance (%)	Explanation of variance (+/-) 10%
Electricity, telephone and general expenses (for Dhaka project office)	54,000	54,000	0	0%	
Toner for printers	42,000	30,977	11,023	26%	The expenditure was incurred as per requirement
Drinking water and tea	14,400	7,490	6,910	48%	The expenditure was incurred as per requirement
Sub Total Personnel Costs	949,400	839,833	109,567	12%	
GRAND TOTAL	7,089,570	5,344,565	1,745,005	25%	

Reconciliation of fund utilised during the year:

Amount of expenditure above	5,344,565
Less: Provision during the year	(50,000)
Foreign donation utilized during the year	5,294,565
Add: Previous year provision paid during the year	-
Total utilised during the year	5,294,565



Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in
 Implemented by: Campaign for Popular Education (CAMPE)
 Funded By: Malala Fund
 For the year ended 31 March 2023
 Notes to FD-4

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

	Foreign donation	Total
	BDT	BDT
Opening balance	-	-
Add: Received during the year	7,089,570	7,089,570
Fund available for utilization	7,089,570	7,089,570
Less: Utilized during the year (as per annexure-A/1)	(5,294,565)	(5,294,565)
Less: Advance, deposit and prepayments	(148,220)	(148,220)
Cash and cash equivalents as on 31 March 2023	1,646,785	1,646,785

This is made up as follows:

Cash in hand	23,328
Cash at bank	1,623,457
	1,646,785



Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh
 Implemented by: Campaign for Popular Education (CAMPE)
 Funded By: Malala Fund
 For the year ended 31 March 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	Overhead /administrative costs	Overhead /administrative costs	11.0	839,833
2	Direct /program costs	Direct /program costs	12.0	2,093,582
3	Personnel cost-local employees'	Personnel cost-local employees'	13.0	1,643,750
Total as per statement of income and expenditure before depreciation				4,577,165
Add: Depreciation on fixed assets				72,307
Total as per statement of income and expenditure				4,649,472
Add: Purchase of fixed assets				767,400
Less: Depreciation on fixed assets				(72,307)
Total as per Annexure A-1				5,344,565



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

Name of NGO	: Campaign for Popular Education (CAMPE)
Name of Project	: Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh
Project Approval No. and Date	: 03.07.2666.662.68.024.22-334 on 26 July 2022
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, Peoples Republic of Bangladesh are listed below:

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
01.	The Audit firm will have to perform the audit of NGOs with highest responsibility and neutrality.	We conducted our audit with due responsibility and in accordance with International Standards on Auditing (ISAs) as adopted in Bangladesh.
02.	Each firm has to issue opinion after completing audit work by ensuring whether project has been implemented in compliance with the Foreign Donations (Voluntary Activities) Regulation Act, 2016, project approval related FD-6 and terms for project approval.	<p>During our audit we have checked compliance with all the applicable rules and regulations, circulars including the Foreign Donations (Voluntary Activities) Regulation Act, 2016 and found the project has complied with them.</p> <p>The project incurred expenditure in accordance with project approval related FD-6.</p> <p>The project has been implemented properly as per terms of project approval.</p>
03.	The Audit Firm, along with the audit report, must issue a certificate regarding receipt and expenditure of donation in Form FD-4 and its Annexure A/1 prescribed by the Bureau. All the information in FD-4 about foreign donation will be on cash basis not on accrual basis. That means no amount relating to foreign donation shall be Negative or Receivable. In FD-4, approved budget, actual expenditure and the variance between the two shall be mentioned for the total amount. The details thereof i. e. item wise approved budget, actual expenditure and the variance between the two and the reasons for variance will be stated in Annexure-A/1. The heads/ sub-head and the budget for it as shown in Annexure A/1 shall be strictly as per approved project (such as Annexure-C).	<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 Affair Bureau	Auditor's Comment						
04.	Separate audit report shall be prepared for each project and report will be on the basis of project year (maximum 12 month). If there is any local income/donation for the project, it should be present separate column and there shall be an opinion on the source of local donation as per Foreign Donations (Voluntary Activities) Regulation Act 2016. Incomplete opinion will be considered as breach of term.	A separate audit report has been prepared for the project and based on each project year. No local donation received by the entity.						
05.	<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 objective: Strengthen national civil society engagement in gender responsive education planning, policy development and monitoring to improve quality with equity in Bangladesh.</p> <p>Specific objective:</p> <ul style="list-style-type: none">• Empower girls through influence national policy and practice change discourse for gender-responsive, and climate resilience, secondary education in Bangladesh.• Enhanced equitable access to safe, quality education for girls and boys during and the post-pandemic situation in 24 schools in Bangladesh.• Secondary learners in 24 schools participated in disaster response that enhanced the resilience among girls. <ol style="list-style-type: none">1. Date of Engagement of CA Firm to perform the audit work: 03 May 2023.2. Name of the project: Influence schools and sub-national and national decision makers towards a more gender-responsive, climate-resilient, and digitally-oriented secondary education environment in Bangladesh.3. Project Period: From 01 April 2022 to 31 March 2025.4. Project Approval memo number and date: <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.662.68.02</td><td>26-Jul-2022</td></tr><tr><td>4.22-334</td><td></td></tr></table>	Memo. No.	Date	03.07.2666.662.68.02	26-Jul-2022	4.22-334	
Memo. No.	Date							
03.07.2666.662.68.02	26-Jul-2022							
4.22-334								

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment								
		<p>5. Fund release with memo number and date:</p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.662.68.02 4.22-334</td><td>26-Jul-2022</td></tr></table> <p>6. Amount of Fund release (including installments):</p> <table><tr><th>No. of Installments</th><th>Amount in BDT</th></tr><tr><td>1st installment</td><td>7,089,570</td></tr></table> <p>7. Amount of foreign donation received: BDT 7,089,570.</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: 6 Districts in Bangladesh</p> <p>Narsingdi - Belabo Khulna - Koyra Patuakhali - Kalapara Gaibandha - Fulchhari Kurigram - Nagashwari Habiganj – Baniachong</p> <p>11. Number of Beneficiaries: The direct Beneficiaries will be 39,270 (approx.) persons.</p>	Memo. No.	Date	03.07.2666.662.68.02 4.22-334	26-Jul-2022	No. of Installments	Amount in BDT	1 st installment	7,089,570
Memo. No.	Date									
03.07.2666.662.68.02 4.22-334	26-Jul-2022									
No. of Installments	Amount in BDT									
1 st installment	7,089,570									
06.	Balance Sheet, Income & Expenditure Account and Receipts & Payments Account will form part of audit report and these shall be signed by appropriate NGO authorities including name. If Balance Sheet is not required in any case the explanation therefore shall be given. It is to be assured whether the Receipts & Payments Account has been prepared following the accounting heads	<p>First part of this report contains Independent Auditor's Report along with audited financial statements which includes Statement of financial position (Balance Sheet), Statement of income and expenditure, Statement of receipts and payments signed by appropriate authority of the NGO including name.</p> <p>Statement of receipts and payments has been</p>								

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
	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).	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 numbers. Every page of audit report sealed and initialed by appropriate authority. Full signature of the auditor is there on audit report, Statement of financial position, Statement of income and expenditure, Statement of receipts and payments, FD-4 and Terms of Reference (TOR).</p> <p>The audited Financial Statements of the project has been signed by Mohammad Motaleb Hossain, FCA, Partner (Enrolment No. 0950) on behalf of A. Qasem & Co., Chartered Accountants.</p> <p>This report has been prepared in compliance with this provision and contains two parts in sequence.</p> <p>First part contains the following:</p> <ul style="list-style-type: none"> • Independent Auditor's Report • Statement of financial position • Statement of income and expenditure • Statement of receipts and payments • Notes to the financial statements <p>Second part contains the following:</p> <ul style="list-style-type: none"> • Auditor's Certificate on FD – 4 • Annexure- A/1 • FD-4 Note – 1 and FD-4 Note – 2 • Report as per ToR of NGO Affairs Bureau along with Annexure- B(i) and B(ii)
08.	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 first year of the project.
09.	After completion of audit by CA Firm, one copy of the report (original copy) must be sent in a	One copy of the audit report in a sealed envelope will be sent directly to the Deputy Director

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment											
	sealed cover directly to the Deputy Director (Inspection and Audit), NGO Affairs Bureau, Dhaka. It may be mentioned that, this report, directly received by the Inspection and Audit Department of the Bureau, will only be the examinable.	(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 original registration number of the organization was 639, dated 28 July 1992 and renewed on 28 July 2017 effective from 28 July 2017 for 10 years.											
11.	According to Section-9 of the Foreign Donations (Voluntary Activities) Regulation Act 2016, all the foreign donations should be received through a single bank account. It has to be confirmed whether the foreign donations have been received through a single bank account according to this rule. If there has been deviation from this rule and foreign donations have been received through more than one bank account then the names of the concerned banks, account numbers and the amount received through each shall be mentioned.	All the foreign donations for the project have been received through a single Bank Account during the period.											
12.	The bank account number (mother account) approved by NGO Affairs Bureau, name of bank and branch, amount of donation received including date and name of donor shall be mentioned. The concerned project bank account number, name of the bank and branch and the bank balance are also to be mentioned. It is to be mentioned whether the mother bank account and project bank account have been reconciled and is correct.	<p>Details of the mother bank account number as approved by the NGO Affairs Bureau for receipt of foreign donation are given below:</p> <p>Account No: Current Account 01-1062905-01</p> <p>Account Name: Gono Sakkharata Ovijan / Campaign for Popular Education (CAMPE)</p> <p>Name of the Mother Bank: Standard Chartered Bank</p> <p>Branch Address: 67, Gulshan Avenue, Gulshan, Dhaka-1212.</p> <p>Amount of donation received including date and name of Donor:</p> <table border="1"> <thead> <tr> <th>Date</th><th>Amount in BDT</th><th>Donor</th></tr> </thead> <tbody> <tr> <td>17-Sep-22</td><td>3,450,377</td><td rowspan="2">Malala Fund</td></tr> <tr> <td>05-Mar-23</td><td>3,639,193</td></tr> <tr> <td>Total received</td><td>7,089,570</td><td></td></tr> </tbody> </table>	Date	Amount in BDT	Donor	17-Sep-22	3,450,377	Malala Fund	05-Mar-23	3,639,193	Total received	7,089,570	
Date	Amount in BDT	Donor											
17-Sep-22	3,450,377	Malala Fund											
05-Mar-23	3,639,193												
Total received	7,089,570												

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
		<p>Project bank account number: 0430320000832</p> <p>Project bank account name: GONO SHAKKHORATA OBHIJAN/ CAMPAIGN FOR POPULAR EDUCATION (CAMPE)</p> <p>Project bank name: Mutual Trust Bank Limited</p> <p>Branch Address: 80/C Asad Avenue, Mohammadpur, Dhaka-1207.</p> <p>Bank balance as on 31 March 2023: BDT 1,623,457.</p> <p>We have reviewed the mother bank account and project bank account reconciliation statement and reconciliation is found satisfactory.</p>
13.	If donation has been received in form of goods, it has to be confirmed whether the same has been properly valued and the amount involved shall be shown, along with donation received, in FD-4. A statement detailing its use according to FD-5 and the unutilized balance has to be provided.	As confirmed by management, no such donation was received during the period under audit.
14.	Interest/ exchange gain received on the amount of donation has to be shown separately in statement of accounts and it is to be stated whether specific approval from NGO Affairs Bureau has been obtained for its use.	NGOAB provide fund clearance for the project vide ref. no. 03.07.2666.662.68.024.22-334, dated 26-Jul-2022 amount BDT 70,89,570. The project received BDT 7,704,618 during the year in Mother Bank Account of the entity. The entity obtained approval from the Bureau to keep the excess amount arising from exchange gain BDT 615,048 vide ref. no. 03.07.2666.662.68.024.22-090 dated 23 February 2023. The amount may be received and used subject to fund clearance from the Bureau.
15.	It has to be mentioned whether under the double entry book keeping system the Cash Book/ Bank Book, Ledgers, Stock Register, Asset Register and other register have been maintained as required under Rule-12 of the Foreign Donations (Voluntary Activities) Regulation Act, 2016.	All the required books of account are maintained by the NGO for the project as required under the double entry bookkeeping system and other register have been maintained as required under Rule-12 of the Foreign Donations (Voluntary Activities) Regulation Act, 2016.
16.	In case of foreign aided project (including and previous project) implemented by NGO in which Revolving Loan Fund (RLF) is being operated it has to be mentioned whether project/ donor wise separate accounts are being maintained or a combined single	As confirmed by management, the project was not involved in the Revolving Loan Fund (RLF) during the period of our audit.

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
	account is being maintained and whether this account has been independently audited annually. If separate accounts of RLF run with foreign donation are not maintained and if such loan has been extended from the fund of the project audited the inclusions of the receipt of service charge in accounts will have to be ensured.	
17.	It has to be mentioned whether the NGO operating micro-credit with foreign donation has obtained certificate from Micro Credit Regulatory Authority.	The entity has no micro-credit activities with foreign donations received for the project and therefore certificate from Micro Credit Regulatory Authority is not required.
18.	Whether any expenditure in foreign currency has been incurred from donation. If so, details thereof have to be mentioned.	No expenditure in foreign currency has been incurred from donation. All expenditures are in BDT.
19.	If expenditure under a head in excess of budget has been adjusted with another item, or expenditure under an unapproved item has been adjusted with an approved item than the purpose and reason of excess expenditure are to be stated in details.	No expenditure under a head in excess of budget has been adjusted with another item, or no expenditure under an unapproved item has been adjusted with an approved item.
20.	It is to be mentioned whether officer's and employees' salaries and allowances and for other payments exceeding Taka 10,000 paid through bank account.	From the result of our random, we observed that the salaries and allowance and other payments in excess of Taka 10,000 have paid through bank account.
21.	If the project has been implemented with borrowed fund, in that case information is to be provided about the source of that fund and the approval of Executive Committee of the NGO for the borrowing.	No loan was taken from the CAMPE General Fund to implement the project.
22.	It should be seen whether any member of the General Body or the Executive Committee of the NGO has received any pay and allowances or honorarium from project fund. If received, full information about the approval of the Executive Committee for the same is to be furnished. Apart from that, if the Chief Executive of the NGO has received full/ part of his salary and allowance from the project under audit or from some other project, the detailed information thereof shall be provided.	No member of the General Body or the Executive Committee of the NGO has received any pay and allowances or honorarium from project fund except below: For April 2022 - March 2023: The Executive Director received 13% of her total salary from the project amounting to BDT 243,750.
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.

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment
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 employees 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 approval through a letter before every tour and informed NGOAB accordingly.
29.	The cost of fixed assets, along with a statement of assets, owned by the NGO during the period under audit shall be included in the Audit Report. It shall also be stated whether concerned assets/ title deed/ House Rent Agreement/ land received as donation, transports and other assets are in the name of the NGO.	Statement of assets owned by the NGO during the period under audit was included in note 4 to the financial statements.
30	Whether the fixed/current assets procured from project fund were sold/ transfer? if so, is there any specific approval from NGO Affairs Bureau?	N/A

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment
31.	In course of audit of the concerned project of the NGO, the irregularities/ ineligible expenditures/ unapproved expenditures/ unbudgeted expenditures should be identified by the CA Firm and brought to the notice of the management of the organization on completion of audit in a Management Letter/ Report and a copy thereof should be sent to the Deputy Director (Inspection and Audit) of the Bureau along with Audit Report. If such Letter/ Report is not considered necessary the reasons thereof should be stated.	We have issued a management letter based on the audit of financial statements of the project. Management letter will be sent to Deputy Director (Inspection and Audit) along with audit report.
32.	One CA Firm will not audit the project of a particular NGO continuously for more than five years. For this reason, the CA Firm has to certify that the NGO, under audit, has not been audited for five consecutive years by them.	This project duration is 3 years (01 April 2022 to 31 March 2025). This is the first year of audit.
33.	The list containing the names of the members of Executive Committee/ Governing Body/ Management Committee of the NGO shall be provided.	Details are given in the table below: 1. Mr. Kazi Rafiqul Alam-Chairperson 2. Dr. Manzoor Ahmed-Vice Chairperson 3. Ms. Aroma Dutta-Vice Chairperson 4. Mr. Shishir Anjelo Rozario-Treasurer 5. Ms. Rasheda K. Choudhury-Member Secretary 6. Ms. Jyoti F. Gomes-Adviser 7. Mr. Shamse Ara Hasan-Member 8. Mr. Ghulam Mustafa Dulal-Member 9. Mr. Bazle Mustafa Razee-Member 10. Mr. George Ashit Singh-Member 11. Mr. Yakub Hossain-Member 12. Md. Monzurul Islam Chowdhury-Member 13. Mr. Mahbubul Islam-Member 14. Mr. Tapan Kumar Karmaker-Member 15. Mr. Mathura Tripura-Member 16. Mr. Philip Biswas-Member 17. Ms. Fouzia Haque FCA - Adviser 18. Ms. Erum Mariam-Member 19. Ms. Kabita Bose-Member 20. Ms. Zareen Mahmud Hosein FCA-Member 21. Mr. Moazzem Hossain-Member 22. Ms. Amrita Rejina Rozario-Member
34.	It should be stated whether all the expenses related to audit of the project of the NGO's have been met from the concerned project fund.	All the expenses related to the audit of the project have been met from the project fund.
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

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

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment		
		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-6 received copy from related Deputy Commissioner/UNO must be submitted to NGO Affairs Bureau before second year fund release.	Complied
		8	Legal action would be taken if any staff/employee is involved in any activities against Bangladesh or government.	N/A
38.	Whether the audit work has been done within the due time, if not, state the reasonable reason behind it.	The audit work had been done within the due time.		
39.	DVC (Data Verification Code) is to be mentioned in the audit report.	DVC (Data Verification Code) has been mentioned in the audit report.		

A. Qasem & Co.

Chartered Accountants

RJSC Registration No.: 2-PC7202

Motaleb

Mohammad Motaleb Hossain FCA

Partner

Enrolment Number: 0950

DVC: 2306260950AS591957

Dhaka, 26 June 2023



Annexure-B (i)

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

Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]

Statement of deductible, deducted and outstanding amount of Tax / VAT

For the year ended 31 March 2023

SI No.	Particulars of expenditures as per Annex A-1	Amount of costs	Deductible amount		Deducted amount		Deposited amount		Outstanding		Challan no. & date
			VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	
a	b	c	d	e	f	g	h	i	j=(h-d)	k=(i-e)	
	Program costs										
	Study on the status of the girls education in Bangladesh based on the secondary source, KII and FGD	351,721	23,613	15,351	23,613	15,351	23,613	15,351	-	-	Annex-B (ii)
	Education budget analysis using the gender lens	163,009	11,496	5,882	11,496	5,882	11,496	5,882	-	-	Annex-B (ii)
	Carryout back to school campaign to combat early marriage and learning continuity	149,885	9,590	3,793	9,590	3,793	9,590	3,793	-	-	Annex-B (ii)
	Dialogue with sub-national level stakeholders on exclusion in education including, early marriage, child labor, and disability issues	301,010	14,653	7,165	14,653	7,165	14,653	7,165	-	-	Annex-B (ii)
	Consultation on education financing focused on gender budget for education at the sub-national level	299,905	10,118	4,542	10,118	4,542	10,118	4,542	-	-	Annex-B (ii)
	Formation/strengthen school level environmental club to increase awareness on climate vulnerability and reduce gender based violence during emergency	149,983	4,178	1,810	4,178	1,810	4,178	1,810	-	-	Annex-B (ii)
	Raise awareness on the emergency signal and response mechanism (pre-during-post) through development and dissemination of IEC materials	149,986	6,021	2,466	6,021	2,466	6,021	2,466	-	-	Annex-B (ii)
	Travel, transportation and per diem	29,250	1,821	627	1,821	627	1,821	627	-	-	Annex-B (ii)
	Local Travel at the sub-national level	298,187	-	-	-	-	-	-	-	-	Annex-B (ii)
	Monitoring of project activities	3,695	-	-	-	-	-	-	-	-	Annex-B (ii)
	Champion's travel for global gathering	176,467	-	-	-	-	-	-	-	-	Annex-B (ii)
	Champion's travel for network national chapter meetings	20,484	-	-	-	-	-	-	-	-	Annex-B (ii)
	Laptops for project personnel in Dhaka office (2 light laptops)	271,000	18,907	7,563	18,907	7,563	18,907	7,563	-	-	Annex-B (ii)



Laptops for field level coordinating organization (downstream partners)	466,500	51,292	17,055	51,292	17,055	51,292	17,055	-	-	Annex-B (ii)
Printer	29,900	2,086	834	2,086	834	2,086	834	-	-	Annex-B (ii)
Personnel costs										Annex-B (ii)
Executive Director	243,750	-	25,916	-	25,916	-	25,916	-	-	Annex-B (ii)
Deputy Director /National Coordinator (Partial)	390,000	-	17,849	-	17,849	-	17,849	-	-	Annex-B (ii)
Deputy Manager (Partial)	910,000	-	15,589	-	15,589	-	15,589	-	-	Annex-B (ii)
Education Champion	100,000							-	-	Annex-B (ii)
Overhead & administrative costs										Annex-B (ii)
Accounts officer	353,226	-	1,667	-	1,667	-	1,667	-	-	Annex-B (ii)
Office rent	144,000	15,650	5,220	15,650	5,220	15,650	5,220	-	-	Annex-B (ii)
Administrative support cost	13,550	600	300	600	300	600	300	-	-	Annex-B (ii)
Security guard partial charge	60,000	1,365	887	1,365	887	1,365	887	-	-	Annex-B (ii)
Communication, postage etc.	28,182	543	1,089	543	1,089	543	1,089	-	-	Annex-B (ii)
Floor service /Cleaner	60,000	-	-	-	-	-	-	-	-	Annex-B (ii)
Audit fees	50,000	-	-	-	-	-	-	-	-	Annex-B (ii)
Printing and stationeries	38,408	1,738	695	1,738	695	1,738	695	-	-	Annex-B (ii)
Electricity, telephone and general expenses	54,000	-	-	-	-	-	-	-	-	Annex-B (ii)
Toner for printers	30,977	3,327	1,331	3,327	1,331	3,327	1,331	-	-	Annex-B (ii)
Drinking water and tea	7,490	1,118	493	1,118	493	1,118	493	-	-	Annex-B (ii)
Total	5,344,565	178,116	138,124	178,116	138,124	178,116	138,124	-	-	

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



Annexure-B (ii)

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

Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
For the year ended 31 March 2023

Details of challan no., date and amount deposited to Government Treasury

VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
Study on the status of the girls education in Bangladesh based on the secondary source, KII and FGD						
13.04.23	T-6	21,913	13.04.23	T-5	14,609	Sonali Bank Ltd. Satmasjid Road Branch-Dhaka, New Town Branch-Patuakhali, Sir Iqbal Road Branch-Khulna, Krishi Bazar Branch-Dhaka, Habigonj Branch-Habigonj.
02.01.23	T-1077	783	02.01.23	T-1093	287	
23.03.23	T-54	225	23.03.23	T-65	75	
23.03.23	T-56	14	23.03.23	T-63	9	
23.03.23	T-57	60	23.03.23	T-62	40	
04.04.23	T-1105	124	04.04.23	T-1106	50	
06.04.23	T-72	494	06.04.23	T-73	281	
Sub total		23,613	Sub total		15,351	
Education budget analysis using the gender lens						
18.12.22	T-220	381	18.12.22	T-226	152	Sonali Bank Ltd. Satmasjid Road Branch-Dhaka, New Town Branch-Patuakhali, Sir Iqbal Road Branch-Khulna, Krishi Bazar Branch-Dhaka, Habigonj Branch-Habigonj, Ghaibandha Branch-Ghaibanda
18.12.22	T-221	223	18.12.22	T-228	89	
18.12.22	T-222	600	18.12.22	T-227	240	
18.12.22	T-223	375	18.12.22	T-229	150	
18.12.22	T-224	748	18.12.22	T-225	299	
01.01.23	T-58	4,927	01.01.23	T-57	2,395	
27.03.23	T-26	672	27.03.23	T-27	335	
27.03.23	T-31	806	27.03.23	T-28	339	
27.03.23	T-30	1,185	27.03.23	T-29	711	
28.03.23	T-134	1,579	28.03.23	T-133	680	
			29.03.23	T-227	492	
Sub total		11,496	Sub total		5,882	
Carryout back to school campaign to combat early marriage and learning continuity						
18.12.22	T-204	2,351	18.12.22	T-206	168	Sonali Bank Ltd. Satmasjid Road Branch-Dhaka, New Town Branch-Patuakhali, Sir Iqbal Road Branch-Khulna, Krishi Bazar Branch-Dhaka.
21.12.22	T-97	189	21.12.22	T-96	698	
01.01.23	T-56	1,525	01.01.23	T-59	875	
29.03.23	T-34	2,718	29.03.23	T-36	261	
29.03.23	T-35	2,167	29.03.23	T-37	1,084	
29.03.23	T-33	640	29.03.23	T-38	707	
Sub total		9,590	Sub total		3,793	



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
Dialogue with sub-national level stakeholders on exclusion in education including, early marriage, child labor, and disability issues						Sonali Bank Ltd. Satmasjid Road Branch-Dhaka, New Town Branch-Patuakhali, Sir Iqbal Road Branch-Khulna, Krishi Bazar Branch-Dhaka, Habigonj Branch-Habigonj, Ghaibandha Branch-Ghaibanda
18.12.22	T-111	1,320	18.12.22	T-110	440	
10.01.23	T-7	1,772	10.01.23	T-8	956	
02.02.23	T-20	1,062	02.02.23	T-21	508	
02.02.23	T-34	245	02.02.23	T-35	163	
02.02.23	T-27	889	02.02.23	T-28	395	
27.02.23	T-82	111	27.02.23	T-86	74	
27.02.23	T-84	162	27.02.23	T-88	108	
27.02.23	T-85	14	27.02.23	T-89	9	
27.02.23	T-83	333	27.02.23	T-87	333	
01.03.23	T-18	806	01.03.23	T-19	424	
02.03.23	T-87	60	02.03.23	T-45	40	
30.03.23	T-4	1,116	30.03.23	T-3	475	
04.04.23	T-1104	113	04.04.23	T-1122	45	
04.04.23	T-1101	450	04.04.23	T-1102	90	
04.04.23	T-1120	47	04.04.23	T-1119	19	
04.04.23	T-1121	113	04.04.23	T-1103	45	
04.04.23	T-1117	722	04.04.23	T-1118	481	
04.04.23	T-1115	50	04.04.23	T-1116	15	
04.04.23	T-1113	100	04.04.23	T-1114	30	
04.04.23	T-1108	100	04.04.23	T-1107	30	
04.04.23	T-1112	225	04.04.23	T-1111	150	
04.04.23	T-1109	225	04.04.23	T-1110	150	
04.04.23	T-1100	100	04.04.23	T-1099	30	
04.04.23	T-1097	473	04.04.23	T-1098	189	
04.04.23	T-1096	89	04.04.23	T-1095	27	
04.04.23	T-1093	50	04.04.23	T-1094	15	
04.04.23	T-1092	1,238	04.04.23	T-1091	825	
04.04.23	T-75	2,668	04.04.23	T-74	1,099	
Sub total		14,653	Sub total		7,165	
Consultation on education financing focused on gender budget for education at the sub-national level						Sonali Bank Ltd. Satmasjid Road Branch-Dhaka, New Town Branch-Patuakhali, Sir Iqbal Road Branch-Khulna, Krishi Bazar Branch-Dhaka, Habigonj Branch-Habigonj, Ghaibandha Branch-Ghaibanda
01.01.23	T-21	328	01.01.23	T-27	131	
01.01.23	T-22	270	01.01.23	T-26	108	
01.01.23	T-24	600	01.01.23	T-30	240	
01.01.23	T-23	245	01.01.23	T-28	147	
01.01.23	T-25	499	01.01.23	T-29	300	
02.03.23	T-43	47	02.03.23	T-44	31	
02.03.23	T-48	11	02.03.23	T-47	7	
02.03.23	T-39	525	02.03.23	T-40	175	
02.03.23	T-41	452	02.03.23	T-42	452	
09.03.23	T-92	686	09.03.23	T-91	367	
11.03.23	T-1011	100	11.03.23	T-1012	30	
30.03.23	T-72	573	30.03.23	T-71	306	
02.04.23	T-12	2,748	02.04.23	T-16	1,096	
02.04.23	T-14	1,049	02.04.23	T-18	435	
02.04.23	T-15	1,334	02.04.23	T-19	446	
02.04.23	T-13	651	02.04.23	T-17	271	
Sub total		10,118	Sub total		4,542	



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
Formation/strengthen school level environmental club to increase awareness						Sonali Bank Ltd. Satmasjid Road Branch-Dhaka, New Town Branch-Patuakhali, Sir Iqbal Road Branch-Khulna, Krishi Bazar Branch-Dhaka, Habigonj Branch-Habigonj, Ghaibandha Branch-Ghaibanda
18.12.22	T-205	1,223	21.12.22	T-95	452	
13.03.23	T-1014	100	13.03.23	T-1014	30	
13.03.23	T-1016	1,500	13.03.23	T-1015	450	
13.03.23	T-1017	113	13.03.23	T-1018	75	
13.03.23	T-1020	726	13.03.23	T-1019	484	
23.03.23	T-53	150	23.03.23	T-52	150	
23.03.23	T-59	81	23.03.23	T-60	54	
23.03.23	T-58	60	23.03.23	T-61	40	
23.03.23	T-55	225	23.03.23	T-64	75	
Sub total		4,178	Sub total		1,810	
Raise awareness on the emergency signal and response mechanism (pre-						Sonali Bank Ltd. Satmasjid Road Branch-Dhaka, New Town Branch-Patuakhali, Sir Iqbal Road Branch-Khulna, Krishi Bazar Branch-Dhaka, Habigonj Branch-Habigonj, Ghaibandha Branch-Ghaibanda
02.01.23	T-1078	196	02.01.23	T-1089	65	
02.01.23	T-1079	130	02.01.23	T-1088	26	
02.01.23	T-1080	330	02.01.23	T-1094	74	
02.01.23	T-1081	1,220	02.01.23	T-1086	814	
02.01.23	T-1083	65	02.01.23	T-1087	9	
02.01.23	T-1082	91	02.01.23	T-1084	27	
02.01.23	T-1076	130	02.01.23	T-1095	44	
02.01.23	T-1075	130	02.01.23	T-1091	26	
02.01.23	T-1074	196	02.01.23	T-1092	65	
02.01.23	T-1073	184	02.01.23	T-1085	132	
02.01.23	T-1072	430	02.01.23	T-1090	261	
08.01.23	T-1026	907	08.01.23	T-1027	181	
04.04.23	T-77	2,012	04.04.23	T-76	742	
Sub total		6,021	Sub total		2,466	
Travel, transportation and per diem						Sonali Bank Ltd. Satmasjid Road Branch-
20.10.22	T-2	493	20.10.22	T-3	184	
13.04.23	T-6	1,328	13.04.23	T-5	443	
Sub total		1,821	Sub total		627	
Laptops for project personnel in Dhaka office (2 light laptops)						Sonali Bank Ltd. Satmasjid Road Branch-Dhaka,
16.01.23	T-63	18,907	16.01.23	T-64	7,563	
Sub total		18,907	Sub total		7,563	



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
Laptops for field level coordinating organization (downstream partners)						
21.12.22	T-98	5,775	28.11.22	T-64	2,235	Sonali Bank Ltd. New Town Branch- Patuakhali, Sir Iqbal Road Branch-Khulna, Krishi Bazar Branch-Dhaka
19.12.22	T-165	9,433	21.12.22	T-99	2,137	
27.12.22	T-4	25,263	19.12.22	T-166	3,432	
03.01.23	T-2	5,588	27.12.22	T-5	7,158	
08.01.23	T-1028	5,233	08.01.23	T-1029	2,093	
Sub total		51,292	Sub total		17,055	
Printer						
16.01.23	T-63	2,086	16.01.23	T-64	834	Sonali Bank Ltd. Satmasjid Road Branch- Dhaka
Sub total		2,086	Sub total		834	
Executive Director						
			27.10.22	T-7	6,293	Sonali Bank Ltd. Satmasjid Road Branch- Dhaka
			12.01.23	T-6	13,419	
			06.04.23	T-3	6,204	
Sub total		-	Sub total		25,916	
Deputy Director /National Coordinator (Partial)						
			27.10.22	T-7	5,687	Sonali Bank Ltd. Satmasjid Road Branch- Dhaka
			12.01.23	T-6	6,431	
			06.04.23	T-3	5,731	
Sub total		-	Sub total		17,849	
Deputy Manager (Partial)						
			27.10.22	T-7	4,531	Sonali Bank Ltd. Satmasjid Road Branch- Dhaka
			12.01.23	T-6	9,255	
			06.04.23	T-3	1,803	
Sub total		-	Sub total		15,589	
Accounts officer						
			27.10.22	T-7	417	Sonali Bank Ltd. Satmasjid Road Branch- Dhaka
			12.01.23	T-6	625	
			06.04.23	T-3	625	
Sub total		-	Sub total		1,667	
Office rent						
26.09.22	T-3	4,695	26.09.22	T-4	1,566	Sonali Bank Ltd. Satmasjid Road Branch- Dhaka
20.10.22	T-2	1,565	20.10.22	T-3	522	
16.11.22	T-3	1,565	16.11.22	T-4	522	
05.12.22	T-6	1,565	05.12.22	T-5	522	
06.02.23	T-1	1,565	06.02.23	T-2	522	
16.01.23	T-63	1,565	16.01.23	T-64	522	
14.03.23	T-6	1,565	14.03.23	T-5	522	
13.04.23	T-6	1,565	13.04.23	T-5	522	
Sub total		15,650	Sub total		5,220	
Administrative support cost						
13.04.23	T-6	600	13.04.23	T-5	300	Sonali Bank Ltd. Satmasjid Road Branch- Dhaka
Sub total		600	Sub total		300	



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
Security guard partial charge						Sonali Bank Ltd. Satmasjid Road Branch-Dhaka
	Ch-6.3		26.09.2022	T-4	250	
	Ch-6.3		20.10.2023	T-3	91	
	Ch-6.3		05.12.22	T-5	182	
	Ch-6.3		16.01.23	T-64	91	
14.03.23	T-6	455	14.03.23	T-5	91	
13.04.23	T-6	910	13.04.23	T-5	182	
Sub total		1,365	Sub total		887	
Communication, postage etc.						Sonali Bank Ltd. Satmasjid Road Branch-Dhaka
16.11.22	T-3	86	16.11.22	T-4	172	
05.12.22	T-6	86	05.12.22	T-5	172	
06.02.23	T-1	95	06.02.23	T-2	191	
16.01.23	T-63	86	16.01.23	T-64	172	
14.03.23	T-6	95	14.03.23	T-5	191	
13.04.23	T-6	95	13.04.23	T-5	191	
Sub total		543	Sub total		1,089	
Printing and stationeries						Sonali Bank Ltd. Satmasjid Road Branch-
05.12.22	T-6	313	05.12.22	T-5	125	
13.04.23	T-6	1,425	13.04.23	T-5	570	
Sub total		1,738	Sub total		695	
Toner for printers						Sonali Bank Ltd. Satmasjid Road Branch-Dhaka
16.01.23	T-63	3,327	16.01.23	T-64	1,331	
Sub total		3,327	Sub total		1,331	
Drinking water and tea						Sonali Bank Ltd. Satmasjid Road Branch-Dhaka
06.02.23	T-1	77	06.02.23	T-2	46	
16.01.23	T-63	530	16.01.23	T-64	253	
13.04.23	T-6	511	13.04.23	T-5	194	
Sub total		1,118	Sub total		493	
Total		178,116	Total		138,124	

