

**Independent auditor's report and financial statements
of
"Education Out Loud-Advocacy and Social Accountability"
a project of
GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Funded by: Global Partnership for Education (GPE)
Through Oxfam-IBIS
As at and for the year ended 31 December 2021**

A. QASEM & Co.

Chartered Accountants

Since 1953

INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the accompanying financial statements of "Education Out Loud-Advocacy and Social Accountability" (the project) implemented by "GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]" which comprise the statement of financial position as at 31 December 2021, statement of income and expenditure, statement of receipts and payments for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position as of 31 December 2021 and of its financial performance and its receipts and payments for the year ended 31 December 2021 in accordance with International Financial Reporting Standards (IFRSs), and other applicable laws and regulations.

Basis for Opinion

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

Other Matter

The financial statements of the project for the year ended 31 December 2020 were audited by another auditor who expressed an unmodified opinion on those statements on 22 June 2021.

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

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

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

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

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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



Mohammad Motaleb Hossain FCA

Partner

Enrolment Number: 0950

DVC: 2202200950AS168302

Dhaka, 20 February 2022

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


Education Out Load-Advocacy and Social Accountability
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]
Funded by: Global Partnership for Education (GPE) through Oxfam - IBIS
Statement of financial position
As at 31 December 2021


	Notes	31-Dec-21 BDT	31-Dec-20 BDT
ASSETS			
Non-current assets			
Property, plant and equipment	4.0	281,326	242,175
Current assets			
Cash and cash equivalents	5.0	349,116	3,450,101
Grants receivable	6.0	857,513	-
		1,487,956	3,692,276
FUND AND LIABILITIES			
Grants received in advance	6.0	-	3,231,893
Accounts payable	7.0	1,206,630	128,000
Donor fund investment in fixed assets	8.0	281,326	242,175
Capital fund		-	90,208
		1,487,956	3,692,276


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

As per our report of same date.

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


Prodip Kumar Sen
Manager (Finance & Admin)


Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2202200950AS168302


Rasheda K. Choudhury
Executive Director

Dhaka, 20 February 2022




Education Out Load-Advocacy and Social Accountability
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]
Funded by: Global Partnership for Education (GPE) through Oxfam - IBIS
Statement of income and expenditure
For the year ended 31 December 2021


	<u>Notes</u>	<u>31-Dec-21</u> <u>BDT</u>	<u>31-Dec-20</u> <u>BDT</u>
INCOME			
Grant income	9.0	11,790,463	9,050,932
Bank interest		-	208
Foreign exchange gain		-	90,000
		<u>11,790,463</u>	<u>9,141,140</u>
EXPENDITURE			
Program activity cost	10.0	4,989,319	3,556,927
Staff cost	11.0	5,128,374	4,363,377
Office overheads and administration	12.0	1,571,921	1,104,403
Depreciation	4.0	100,849	26,225
		<u>11,790,463</u>	<u>9,050,932</u>
Surplus of income over expenditure		<u>-</u>	<u>90,208</u>

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

As per our report of same date

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


Prodip Kumar Sen
Manager (Finance & Admin)


Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2202200950AS168302


Rasheda K. Choudhury
Executive Director

Dhaka, 20 February 2022





Education Out Load-Advocacy and Social Accountability
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]
Funded by: Global Partnership for Education (GPE) through Oxfam - IBIS
Statement of receipts and payments
For the year ended 31 December 2021

	Notes	31-Dec-21 BDT	31-Dec-20 BDT
RECEIPTS			
Opening balance			
Cash in hand		13,650	-
Cash at bank		3,436,451	-
		3,450,101	-
Fund received from Donor	13.0	7,650,000	12,525,000
Foreign exchange gain		-	90,000
Bank interest		-	208
Loan from CAMPE's own fund	14.0	5,300,000	2,682,000
Total receipts		16,400,101	15,297,208
PAYMENTS			
Program activity cost		4,461,849	3,556,927
Staff cost		4,577,214	4,363,377
Office overheads and administration		1,443,921	976,403
Loan paid to CAMPE's own fund	14.0	5,300,000	2,682,000
Fixed asset cost		140,000	268,400
Provision paid		128,000	-
Total payments		16,050,984	11,847,107
Excess of receipts over payments		349,116	3,450,101
Closing balance comprises:			
Cash in hand		-	13,650
Cash at bank	5.0	349,116	3,436,451
		349,116	3,450,101

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

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


Prodip Kumar Sen
Manager (Finance & Admin)


Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2202200950AS168302
Dhaka, 20 February 2022


Rasheda K. Choudhury
Executive Director



Education Out Loud-Advocacy and Social Accountability
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]
Funded by: Global Partnership for Education (GPE) through Oxfam - IBIS
Notes to the financial statements
As at and for the year ended 31 December 2021

1.0 General information

1.1 About CAMPE

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

1.2 About the project

Bangladesh has made significant progress in education during the last four decades. Programmatic and practical policies and strategies, implemented along with national and global commitments, and continuous education efforts of the state and non-state actors aligned with the steady macro-economic growth, social awareness, and political obligations.

The SDG4 and predecessor initiatives, e.g., Education for All, have played a critical role in terms of providing a guideline, strategies, and monitoring frameworks so that marginalized gets the benefit of the global goals. Civil society has contributed to the education sector policy and practice change discourse, especially in ensuring the voices of the marginalized in the decision-making processes.

The project of CAMPE intends to build on the gains of civil society engagements in education policy reforms with the government as well as strengthen the abilities of its broad constituency of education advocates and movement. In particular to enhance the capacities of the National Education Coalition for active CSO engagement, which will ensure that education policies support for the most marginalized to achieve the Sustainable Development Goals (SDG), particularly the SDG-4, through a transformative education system by ensuring Leaving-No-One-Behind.

The project will help to be more articulated and heard and make the state functionaries more accountable and responsive to the most marginalized, national, and school-level planning and governance. There are many emerging contexts in Bangladesh that present challenges in education. The Education Out loud - Advocacy for Social Accountability project (EOL-ASA or ASA) will contribute to enhancing network with people, civil society, and other organized groups for the right to education, informing stakeholders, and building the constituency's capacity. It will contribute to generating evidence, provide alternative analysis and counter-narratives, and perform a watchdog role in ensuring active engagement. Significant areas of engagement opportunities are education sector plan, LEG, policymakers, legislators, and other platforms to influence the decision and providing pro-poor and inclusive policy environment in the ever-changing contexts.

One of the project's key objectives is to lobby for increased education financing for curriculum, teaching-learning process, and ensuring agreed minimum proficiency. Ensure that the most marginalized, particularly girls and women, persons with a disability, ethnic communities LGBT and other excluded groups, migrants, and displaced populations have improved access to education and have a better school to work transition and prosperous future.



In Bangladesh, CAMPE is implementing Component-1 of the Education Out loud (EOL) - Advocacy for Social Accountability (ASA) project for strengthen national civil society engagement in education planning, policy dialogue, and monitoring. The Global Partnership for Education (GPE) through the Oxfam-IBIS has contributed to this project. Oxfam-IBIS has set a Regional Management Unit (RMU) in Nepal. Asia South Pacific Association for Basic and Adult Education (ASPBAE) played catalytic role and provided required advisory and capacity support role in the Asia-South Pacific region including Bangladesh.

1.3 Objectives of the project

Overall objectives:

Strengthened civil society engagement in the education sector policy, planning and monitoring to improve quality with equity in Bangladesh.

Specific objectives:

- i) At the end of the project, CAMPE becomes more inclusive national education coalition in Bangladesh by increased participation of the civil society, NGOs, and local and thematic groups with a particular focus on the disadvantaged;
- ii) Increased coalition capacities for engagement in policy dialogue to promote CSO voices in education sector planning and monitoring in the light of SDG4 and right to education;
- iii) Enhanced civil society capacities for increased participation and strategic influence in the formal education policy and education financing processes ensuring quality and equity;
- iv) Improved learning collaborations for institutional strengthening of civil society organizations committed to a rights-based approach to education advocacy.

1.4 NGOAB approval

Name of the project	: Education Out Loud-Advocacy and Social Accountability
Project period	: 01 January 2020 to 31 December 2021
Project Approval Memo number and date	: 03.07.2666.664.68.079.20.1001 on 22 July 2020
Project Extension Memo number and date	: NA
Fund Release with Memo number and date	: 03.07.2666.664.68.079.20-102, dated 09.02.2021 03.07.2666.664.68.079.20-643, dated 30.12.2021
Amount of Fund released	: Taka 1,58,01,792.00
Amount of Foreign donation received	: Taka 77,40,208.00
Whether the Foreign Donation Fund has been received through mother account before released	: Yes
Audit period	: 01 January 2021 to 31 December 2021
Area of the project	: 34 Districts in Bangladesh
Beneficiary number	: 21,126 persons
Date of engagement of CA Firm to perform the audit work	: 15-Dec-21



2.0 Basis of accounting

2.1 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.

2.2 Basis of measurement

Financial statements have been prepared on the historical cost basis.

2.3 Functional and presentation currency

These financial statements are prepared in Bangladesh Taka (BDT), which is the Education Out Loud-Advocacy and Social Accountability Project's functional currency.

2.4 Use of estimates and judgments

The preparation of financial statements in conformity with International Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses, and disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected as required by IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors.

In particular, significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements include depreciation, inventory valuation, accruals and provision.

2.5 Materiality and aggregation

CAMPE's Education Out Loud-Advocacy and Social Accountability Project's presents separately each material class of similar items and items of a dissimilar nature or function unless they are immaterial. Financial statements result from processing large numbers of transactions or other events that are aggregated into classes according to their nature or function.

2.6 Offsetting

CAMPE's Education Out Loud-Advocacy and Social Accountability Project's does not offset assets and liabilities or income and expenses, unless required or permitted by IFRSs.

2.7 Comparative information and rearrangement thereof

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



2.8 Reporting period

The reporting period of the Education Out Loud-Advocacy and Social Accountability Project's covers one year from 1 January 2021 to 31 December 2021.

2.9 Date of authorization for issue of the financial statements

Management reviewed the financial statements and authorized them for issue on 20 February 2022.

3.0 Summary of significant accounting policies

The significant accounting policies which have been materially consistent over the years, as applied and followed in the preparation and presentation of these financial statements are summarized below:

3.1 Donor grants

Income from donor grants is recognized when conditions on which they depend have been met. CAMPE's Education Out Loud-Advocacy and Social Accountability Project's donor grants are for the funding of the programme, and for these grants, income is recognized to equate to expenditure incurred on the programmes. For donor grants which involve funding for fixed assets, grant income is recognized as the amount equivalent to depreciation expenses charged on the fixed assets concerned.

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

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

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

3.2 Property, plant and equipment

Recognition

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

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

Measurement at recognition

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



Elements of cost

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

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

Subsequent costs

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

Depreciation

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

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

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.

Impairment

The carrying amounts of assets are reviewed at each balance sheet date to determine whether there is any indication of impairment loss. If any such indication exists, recoverable amount is estimated in order to determine the extent of the impairment loss, if any. Impairment loss is recorded on judgmental basis, for which provision may differ in the future years based on the actual experience. An impairment loss is recognized whenever the carrying amount of the asset exceeds its recoverable amount. Impairment losses, if any, are recognized in the statement income and expenditure.

3.3 Provision and other liabilities

Provisions and other liabilities are recognized when there is a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount can be made. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Where the effect of the time value of money is material, the amount of a provision is the present value of the expenditure expected to be required to settle the obligation.



3.4 Foreign currency translations

Books of account are maintained in Bangladesh Taka. Transactions in foreign currencies are translated into Taka at the exchange rates prevailing at the dates of transactions. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated to Bangladesh Taka at exchange rates prevailing at that date and any gain or loss is recognized in the statement of income and expenditure.

3.5 Cash and cash equivalents

Cash and cash equivalents for the purposes of the statement of cash flows comprise cash and bank balances. Included in cash and bank balances are donations which are received through donor grants. By virtue of donor agreements, the manner in which such donations are to be applied are restricted to specific programmes and projects within Education Out Loud-Advocacy and Social Accountability.

3.6 Expenses

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

3.7 General

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



4.0 Property, plant and equipment

Particulars	Cost			Rate (%)	Depreciation			Written down value as at 31 Dec 2021
	Balance as at 01 Jan 2021	During the year			Balance as at 01 Jan 2021	During the year		
		Addition	Disposal			Charged	Disposal	
Computer and office equipment	268,400	140,000	-	33.33%	26,225	100,849	-	281,326
Total as of 31 December 2021	268,400	140,000	-	-	26,225	100,849	-	281,326
Total as of 31 December 2020	-	268,400	-	-	-	26,225	-	242,175



			<u>31-Dec-21</u>	<u>31-Dec-20</u>
			<u>BDT</u>	<u>BDT</u>
5.0 Cash and cash equivalents				
Cash in hand			-	13,650
Cash at bank	5.1		349,116	3,436,451
			<u>349,116</u>	<u>3,450,101</u>
5.1 Cash at bank				
<u>Bank Name</u>	<u>Branch</u>	<u>Account #</u>		
SCB Bank	Gulshan, Dhaka	01-1062905-01	-	90,000
SCB Bank	Gulshan, Dhaka	02-1062905-02	349,116	3,346,451
			<u>349,116</u>	<u>3,436,451</u>
6.0 Grants received in advance / (receivable)				
Opening balance			3,231,893	-
Add: Fund received from Donor			7,650,000	12,525,000
Add: Transferred from capital fund			90,208	-
			<u>10,972,101</u>	<u>12,525,000</u>
Less: Operating expense except depreciation			11,689,614	9,024,707
Less: Transferred to fixed assets fund			140,000	268,400
			<u>11,829,614</u>	<u>9,293,107</u>
Grant received in advance / (receivable)			<u>(857,513)</u>	<u>3,231,893</u>
7.0 Accounts payable				
Opening balance			128,000	-
Add: Addition during the year	7.1		1,206,630	128,000
Less: Payment during the year			(128,000)	-
			<u>1,206,630</u>	<u>128,000</u>
7.1 Addition during the year				
Audit fees			126,500	126,500
Communication, stationery, insurance			1,500	1,500
Staff cost			551,160	-
Evaluation cost			527,470	-
			<u>1,206,630</u>	<u>128,000</u>
8.0 Donor fund investment in fixed assets				
Opening balance			242,175	-
Add: Addition during the year			140,000	268,400
			<u>382,175</u>	<u>268,400</u>
Less: Realized through usage of assets			100,849	26,225
			<u>281,326</u>	<u>242,175</u>



31-Dec-21	31-Dec-20
BDT	BDT

9.0 Grant income

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

10.0 Program activity cost

Formation and maintaining thematic consultative groups	76,098	138,347
Consultation on SDG4 Strategic Framework for Bangladesh	618,605	402,905
Membership management and Annual General Meeting	115,863	6,979
Observance of Global Action Week	1,215,537	-
Observance of World Teachers Day	624,402	606,822
Observance of International literacy day	479,822	409,660
Consultation on Abidjan Principals	46,594	15,000
Coordination meetings and periodic thematic consultations with Teachers Association	86,353	200,228
Organise Dialogue / Roundtables on exclusion in education and extreme adversity	30,800	33,146
Development and dissemination of Education Watch study	-	561,955
Youth-led action research	475,537	102,890
Development and dissemination of factsheets and policy briefs.	-	125,185
Media engagements through dialogue, consultations, dissemination workshops and public events;	-	100,000
Participation in LEG and meetings organised by the Government of Bangladesh (GoB)	-	2,610
Development of CSO-led reports including alternative report/shadow report/spotlight report, status report, issue based brief reports, etc.	-	75,000
Strategy Meeting with champions	22,312	29,083
Consultation on education financing	324,754	447,120
Capacity building workshop on Social Audit initiative	322,359	299,997
Participation in the meeting, seminar and workshops and other consultative process at the international level	377,470	-
Participation/facilitation of exchange visit, peer to peer cross learning, and advocacy events.	172,813	-
	4,989,319	3,556,927

11.0 Staff cost

National Coordinator (50% time shared cost)	1,433,775	1,164,020
Executive Director (10% time shared cost)	424,490	390,026
Deputy Program Manager (Full time)	1,120,633	965,186
Deputy Manager (Finance)	1,060,835	912,080
Program Officer (Full time)	1,001,641	845,065
Office Security (Through management company)	87,000	87,000
	5,128,374	4,363,377



	31-Dec-21	31-Dec-20
	BDT	BDT
Office expenses (rent, utilities, etc.)	571,410	568,500
Communication, stationery, insurance	127,028	144,350
Toner for printer and photocopier	24,650	24,500
IT service (internet, software maintenance and support)	68,642	87,069
Procurement and inventory control support	60,000	60,000
Bank charges	5,771	500
Floor service (including floor cleaning, tea and drinking water)	68,336	38,985
Travelling, accommodation and per-diem	365,974	48,509
Logistics (postage)	3,610	5,490
Final evaluation	150,000	-
Annual external audit	126,500	126,500
	1,571,921	1,104,403

12.0 Office overheads and administration

13.0 Fund received from Oxfam-IBIS

The amount was received from Global Partnership for Education (GPE) through Oxfam-IBIS during the period under audit (i.e. from 01 January 2021 to 31 December 2021) through account no. 01-1062905-01 maintained with Standard Chartered Bank, 67 Gulshan Avenue, Gulshan, Dhaka, Bangladesh. Details are as follows:

Name of Donor	Date	Bank name		
OXFAM IBIS	23/Jul/2020	SCB # 01-1062905-01	-	7,578,000
	23/Dec/2020		-	4,947,000
	30/Dec/2021		7,650,000	-
			7,650,000	12,525,000

14.0 Project Loan

During the year the Project has taken loan BDT 53,00,000 from CAMPE General Fund. As per Memo No. 03.07.2666.658.73.001.20-921 dated 01 June 2020 detail information regarding loan are as follow:

- Donor sent the fund for the project dated 14 July 2021. CAMPE applied for the fund clearance of the revised budget for 2nd year dated 15 July 2021 to the NGOAB. There was delay of getting fund clearance from the NGOAB. As a result, CAMPE taken loan from it's General Fund.
- The sources of the General Fund of CAMPE are Contributions from General Members, Overheads from different Projects, Contribution from Board Members, etc.
- Loan taken from the General Fund to the project Account No. 02-1062905-02 of Standard Chartered Bank, Gulshan Branch.
- First Loan was credited in the project bank statement dated 14 July 2021 and subsequently debited & refunded the total loan amount on 05 January 2022.
- There was no local donation for the project.



FORM FD - 4
AUDITOR'S CERTIFICATE

We have audited the accounts of "Education Out Loud-Advocacy and Social Accountability" funded by Global Partnership for Education (GPE) through Oxfam-IBIS, Nepal, 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). Govt. approval of the project with memo no. 03.07.2666.664.68.079.20-1001, dated 22 July 2020 for the period from 01 January 2021 to 31 December 2021 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 01 January 2021 was Tk. 3,450,101.
- (2) The foreign donations amounting to Tk. 7,650,000 was received by the organization during the year from 01 January 2021 to 31 December 2021.
- (3) The balance of unutilized foreign donations by the organization was Tk. 349,116.
- (4) Foreign donations amounting to Tk. 10,750,984 have been utilized.

Name of the Project: "Education Out Loud-Advocacy and Social Accountability"

Head of expenditure	Amount in BDT		
	Amount as per approved budget	Amount actually spent	Difference favorable / (unfavorable)
As per approved budget of the project, details as per Annexure A-1.	15,801,792	10,750,984	5,050,808

- (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: 2202200950AS168302

Dhaka, 20 February 2022

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



Name of the NGO

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

Name of the project

: Education Out Loud-Advocacy and Social Accountability

Funded by

: Global Partnership for Education (GPE) through Oxfam-IBIS

Project approval no. and date

: 03.07.2666.664.68.079.20-1001, dated 22.07.2020

: 03.07.2666.664.68.079.20-102, dated 09.02.2021

: 03.07.2666.664.68.079.20-643, dated 30.12.2021

Project period and budget

: From 01 January 2020 to 31 December 2021; Tk.2,50,94,899

Reporting period and budget

: From 01 January 2021 to 31 December 2021; Tk.1,58,01,792

Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
1.1.1.1	Formation and maintaining thematic consultative groups	72,521	76,098	(3,577)	105	Fund has been utilized based on actual requirement. Therefore, expenditure was incurred slightly higher than anticipated but the total expenditure remains within total budget limit.
1.1.2.1	Consultation on SDG4 Strategic Framework for Bangladesh	440,271	618,605	(178,334)	141	Fund has been utilized based on actual requirement. Therefore, expenditure was incurred slightly higher than anticipated but the total expenditure remains within total budget limit.
1.1.3.1	Membership management and Annual General Meeting	593,074	115,863	477,211	20	All the planned activities has been accomplished. Due to COVID-19 Pandemic, the sessions were organized virtually. Consequently, there were some unspent



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
1.1.3.2	Observance of Global Action Week	1,200,000	1,215,537	(15,537)	101	Negligible variance Fund has been utilized based on actual requirement. Therefore, expenditure was incurred slightly higher than anticipated but the total expenditure remains within total budget limit.
1.1.3.3	Observance of World Teachers Day	597,204	624,402	(27,198)	105	
1.1.3.4	Observance of International literacy day	473,746	479,822	(6,076)	101	Negligible variance
1.1.3.5	Consultation on Abidjan Principals	85,081	46,594	38,487	55	Some of the consultation meetings could not be arranged due to Covid-19 pandemic. Consequently, there were some unspent.
1.1.3.6	Coordination meetings and periodic thematic consultations with Teachers Association	200,994	86,353	114,641	43	The coordination meetings were organized virtually except one due to Covid-19 pandemic. Consequently, there were some unspent.
2.1.1.1	Organise Dialogue/ Roundtables on exclusion in education and extreme adversity	30,000	30,800	(800)	103	Fund has been utilized based on actual requirement. Therefore, expenditure was incurred slightly higher than anticipated but the total expenditure remains within total budget limit.
2.1.2.1	Development and dissemination of Education Watch study	2,159,193	-	2,159,193	-	The study could not be arranged due to Covid-19 pandemic.
2.1.2.2	Youth-led action research	450,000	475,537	(25,537)	106	Fund has been utilized based on actual requirement. Therefore, expenditure was incurred slightly higher than anticipated but the total expenditure remains within total budget limit.



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
2.1.2.3	Development and dissemination of factsheets and policy briefs.	25,855	-	25,855	-	The activity could not be arranged due to Covid-19 pandemic.
2.1.3.1	Media engagements through dialogue, consultations, dissemination workshops and public events;	160,000	-	160,000	-	Due to Covid-19 pandemic, no separate events with media was organized. As an alternative modality, media was involved in almost all consultations organized virtually under this project. Consequently, there was no financial implication in the budget head.
3.1.1.1	Participation in LEG and meetings organised by the Government of Bangladesh (GoB)	27,400	-	27,400	-	Due to Covid-19 pandemic, all the events were organized virtually. Consequently, there was no financial implication in the budget head.
3.1.1.2	Development of CSO-led reports including alternative report/shadow report/spotlight report, status report, issue based brief reports, etc.	125,624	-	125,624	-	Due to Covid-19 pandemic, all the events were organized virtually. Consequently, there was no financial implication in the budget head.
3.1.2.1	Strategy meeting with champions	91,125	22,312	68,813	24	Some of the meetings could not be arranged as planned due to Covid-19 pandemic.
3.1.3.1	Consultation on education financing	420,000	324,754	95,246	77	All the consultation meetings were organized as per plan. So the entire resource was not required as there were some changes in modalities of the session to cope with the Covid-19 pandemic related issues.
3.1.3.2	Capacity building workshop on social audit initiative	300,000	322,359	(22,359)	107	Fund has been utilized based on actual requirement. Therefore, expenditure was incurred slightly higher than anticipated but the total expenditure remains within total budget limit.



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
4.1.1.1	Participation in the meeting, seminar and workshops and other consultative process at the international level	1,000,000	377,470	622,530	38	Due to Covid-19 pandemic, most of the events were organized virtually. Thus the expenditure was minimum.
4.1.2.1	Participation / facilitation of exchange visit, peer to peer cross learning and advocacy events.	325,000	172,813	152,187	53	Due to Covid-19 pandemic, the duration of the tour and number of participants had to reduce. Consequently, there were some unspent.
	Sub-total	8,777,088	4,989,319	3,787,769	57	
2.1	Programme staff					
2.1.1	National Coordinator (50% time shared cost)	1,222,221	1,433,775	(211,554)	117	Salary was paid according to salary structure with deferred benefits.
2.1.2	Deputy Program Manager (Full-time)	1,013,444	1,120,633	(107,189)	111	Salary was paid according to salary structure with deferred benefits.
2.1.3	Program Officer (Full-time)	887,318	1,001,641	(114,323)	113	Salary was paid according to salary structure with deferred benefits.
	Sub-total	3,122,983	3,556,049	(433,066)	114	
2.2	Travelling and accommodation					
2.2.1	Travelling	311,645	295,704	15,941	95	Due to Covid-19 situation, travel could not be made as planned. Actual expenditure was less than anticipated.
2.2.2	Accommodation	120,000	17,000	103,000	14	Due to Covid-19 situation, travel could not be made as planned. Actual expenditure was less than anticipated.
2.2.3	Subsidies /per-diem	144,000	53,270	90,730	37	Due to Covid-19 situation, travel could not be made as planned. Actual expenditure was less than anticipated.
	Sub-total	575,645	365,974	209,671	64	



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
2.3	Operational costs					
2.3.1	Office expenses (rent, utilities, etc.)	570,000	571,410	(1,410)	100	
2.3.2	Communication, stationery, insurance	142,800	127,028	15,772	89	Due to Covid-19 situation, travel could not be made as planned. Actual expenditure was less than anticipated.
2.3.3	Toner for printer and photocopier	27,000	24,650	2,350	91	Due to Covid-19 situation, travel could not be made as planned. Actual expenditure was less than anticipated.
	Sub-total	739,800	723,088	16,712	98	
2.4.1	Final evaluation	150,000	150,000	-		
2.4.2	Annual external audit	126,500	126,500	-	100	
2.5.1	Staff training	418,000	-	418,000	-	Due to Covid-19 situation, few numbers of staff training were arranged through online basis with no cost.
	Sub-total	694,500	276,500	418,000	40	
3	Total program costs	13,910,016	9,910,930	3,999,086	71	
3.1	Administrative staff					
3.1.1	Executive Director (10% time shared cost)	409,529	424,490	(14,961)	104	Salary was paid according to salary structure with deferred benefits.
3.1.2	Deputy Manager (Finance)	957,684	1,060,835	(103,151)	111	Salary was paid according to salary structure with deferred benefits.
3.1.3	Office security (through management company)	98,963	87,000	11,963	88	Actual expenditure was incurred than anticipated.
3.1.4	Logistics (postage)	60,000	3,610	56,390	6	Negligible variance
	Sub-total	1,526,176	1,575,935	(49,759)	103	



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
3.2	Other costs					
3.2.1	IT service (internet, software maintenance and support)	90,000	68,642	21,358	76	Actual expenditure was incurred than anticipated.
3.2.2	Office furniture and equipment	133,600	140,000	(6,400)	105	Fund has been utilized based on actual requirement. Therefore, expenditure was incurred slightly higher than anticipated but the total expenditure remains within total budget limit.
3.2.3	Procurement and inventory control support	60,000	60,000	-	100	
3.2.4	Bank charge	4,000	5,771	(1,771)	144	The expenditure was incurred as per actual basis & bank statement
3.2.5	Floor service (including floor cleaning, tea and drinking water)	78,000	68,336	9,664	88	Actual expenditure was incurred than anticipated.
	Sub-total	365,600	342,749	22,851	94	
	Total administration costs	1,891,776	1,918,684	(26,908)	101	
	Total program and administration costs	15,801,792	11,829,614	3,972,178	75	

Amount in BDT

Amount of expenditure above	11,829,614
Less: Provision during the year	(1,206,630)
Foreign donation utilized during the year	10,622,984
Add: Previous year provision paid during the year	128,000
Total utilised during the year	10,750,984

Amount of expenditure above
Less: Provision during the year
Foreign donation utilized during the year
Add: Previous year provision paid during the year
Total utilised during the year



Project: "Education Out Loud-Advocacy and Social Accountability"
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]
Funded By: Global Partnership for Education (GPE) through Oxfam - IBIS
For the year ended 31 December 2021
Notes to FD-4

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

	Foreign Donation Taka	Local Income Taka	Total Taka
Opening balance	3,450,101	-	3,450,101
Add: Foreign donation received during the year	7,650,000	-	7,650,000
Add: Bank interest received during the year	-	-	-
Fund available for utilization	11,100,101	-	11,100,101
Less: Utilized during the year (as per annexure-A/1)			(10,622,984)
Less: Provision made during the year			(1,206,630)
Less: Last year provision paid during the year			(128,000)
Add: Provision made during the year			1,206,630
Cash and cash equivalents as on 31 Dec 2021			349,116

This is made up as follows:

Cash in hand	-
Cash at bank	349,116
	349,116



Project: "Education Out Loud-Advocacy and Social Accountability"
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]
Funded By: Global Partnership for Education (GPE) through Oxfam - IBIS
For the year ended 31 December 2021
Notes to FD-4

NOTE 2: Compilation 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 Taka
1	Program Cost	Program activity cost	10	4,989,319
2	Administrative staff	Staff cost	11	5,128,374
3	Other costs	Office overheads and administration	12	1,571,921
Total as per statement of income and expenditure before depreciation				11,689,614
Add: Depreciation on fixed assets				100,849
Total as per statement of income and expenditure				11,790,463
Add: Purchase of fixed assets				140,000
Less: Depreciation on fixed assets				(100,849)
Total as per Annexure A-1				11,829,614



**Report on compliance with NGO Affairs Bureau TOR
For auditors of foreign donation recipient NGO**

Name of project : "Education Out Loud-Advocacy and Social Accountability"
Project approval no. and date : 03.07.2666.664.68.079.20.1001 on 22 July 2020
 : 03.07.2666.664.68.079.20.102 on 09 February 2021
 : 03.07.2666.664.68.079.20.643 on 30 December 2021
Name of NGO : GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]

In the audit report prepared on completion of the audit of the accounts the project "Education Out Loud-Advocacy and Social Accountability" for the year from 01 January 2021 to 31 December 2021 the following issues mentioned in Terms of Reference (TOR) giving with enlistment of CA Firms vide NGO Affairs Bureau, Govt. of Bangladesh Renewal Memo No. 03.07.2666.657.43.253.17-619 Dated: January 31, 2022 have been complied with as indicated below:

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Observation / comments / remarks / notes in audit report indicating compliance
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 as adopted in Bangladesh.
02.	The audit has to be conducted keeping in view whether the rules and regulations contained in the Foreign Donations (Voluntary Activities) Regulation Ordinance, 2016 and the project has been implemented in accordance with approved FD-6, and also whether conditions for project approval have been fulfilled.	During our audit we have checked compliance with all of the applicable rules, regulations and circulars mentioned here and found Campaign for Popular Education (CAMPE) has complied with them. The project has been implemented properly as per terms of project approval.
03.	The Audit Firm must submit with its Audit Report, 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 the total budget, actual expenditure and the variance between the two shall be expressed 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 item/ sub-item and the budget for it as shown in Annexure A/1 shall be strictly as per approved project (such as Annexure-C).	A certificate regarding receipt and expenditure of donation in Form FD-4 and its Annexure A/1 prescribed by the Bureau is attached in the report. All the information in FD-4 about foreign donation is shown on cash basis except audit fees, communication, stationery and insurance, staff cost and evaluation cost of total Taka 1,206,630.

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Observation / comments / remarks / notes in audit report indicating compliance										
04.	Separate audit report shall be prepared for each project and on the basis of each project year. Local income / contribution, if any, shall be shown separately.	Separate audit report has been prepared for each project and on the basis of each project year.										
05.	In the audit report the aims, objectives and main activities of the project shall be mentioned briefly. The name of the project, Bureau's Memo. No. and date under which it was approved, the Project area, duration of the project, total project outlay and the project duration shall have mentioned.	<p>Name of the project: "Education Out Loud- Advocacy and Social Accountability"</p> <p>Project Period: From 01 January 2020 to 31 December 2021.</p> <p>Project Approval memo number and date:</p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.664.68.079.20.1001</td><td>22-July-2020</td></tr></table> <p>Fund release with memo number and date:</p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.664.68.079.20-102</td><td>09-Feb-2021</td></tr><tr><td>03.07.2666.664.68.079.20-643</td><td>30-Dec-2021</td></tr></table> <p>Overall objective: Strengthened civil society engagement in the education sector policy, planning and monitoring to improve quality with equity in Bangladesh.</p> <p>Specific objective:</p> <ul style="list-style-type: none">At the end of the project, CAMPE becomes more inclusive national education coalition in Bangladesh by increased participation of the civil society, NGOs, and local and thematic groups with a particular focus on the disadvantaged;Increased coalition capacities for engagement in policy dialogue to promote CSO voices in education sector planning and monitoring in the light of SDG4 and right to education;Enhanced civil society capacities for increased participation and strategic influence in the formal education policy and education financing processes ensuring quality and equity; <p>Improved learning collaborations for institutional strengthening of civil society organizations committed to a rights-based approach to education advocacy.</p>	Memo. No.	Date	03.07.2666.664.68.079.20.1001	22-July-2020	Memo. No.	Date	03.07.2666.664.68.079.20-102	09-Feb-2021	03.07.2666.664.68.079.20-643	30-Dec-2021
Memo. No.	Date											
03.07.2666.664.68.079.20.1001	22-July-2020											
Memo. No.	Date											
03.07.2666.664.68.079.20-102	09-Feb-2021											
03.07.2666.664.68.079.20-643	30-Dec-2021											

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Observation / comments / remarks / notes in audit report indicating compliance
		<p>Amount of Fund release: BDT 1,58,01,792</p> <p>Amount for foreign donation received: BDT 76,50,000.00</p> <p>Project Area: 34 Districts in Bangladesh</p> <p>Number of Beneficiaries: The direct Beneficiaries will be about 21,126 nos.</p> <p>Date of Engagement of CA Firm to perform the audit work: 25 December 2021.</p>
06.	Balance Sheet, Income & Expenditure Account and Receipts & Payments Account will form part of audit report and these shall be signed by NGO authorities. If Balance Sheet is not required in any case the explanation therefore shall be given. It is to be assured whither the Receipts & Payments Account has been prepared following the accounting heads under which the Ledger Books of the NGO had been maintained. The detail breakup shall be given in Note for the items under which consolidated expenditure have been shown (e.g. contingency and others).	<p>First part of this report contains Independent Auditor's Report on Financial Statement along with audited financial statements.</p> <p>Details breakup is given in the Notes to the Financial Statements.</p>
07.	<p>Every page of audit report, duly numbered, 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 and on the report as per ToR. Below the full signature name in full of the FCA/ ACA and designation shall be mentioned. The following sequence shall be maintained in the audit report on any NGO-</p> <p>First Part</p> <ul style="list-style-type: none"> • Auditor's certificate containing scope, opinion, etc. • Balance Sheet. • Income & Expenditure Statement. • Receipt & Payment Statement • Notes to Financial Statements • Schedules/ Appendices / Others. <p>Second Part</p>	<p>This report has been prepared in compliance with this provision and contains two parts.</p> <p>First part contains Independent Auditor's Report along with full set of Financial Statements (Balance Sheet, Income & Expenditure Statement, Receipt & Payment Statement, Notes to the Financial Statements, Schedules of Property, Plant and Equipment and Details of Property, Plant and Equipment).</p> <p>Second part contains Auditor's Certificate on FD – 4, FD-4 Note (i), FD-4 Note (ii), Annexure- A/1, Report as per ToR of NGO Affairs Bureau, Annexure- B(I), Annexure-B(II).</p> <p>Audited Financial Statements of the project has been signed by Mohammad Motaleb Hossain, FCA Partner on behalf of A. Qasem & Co., Chartered Accountants.</p>

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Observation / comments / remarks / notes in audit report indicating compliance
	<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). 	
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 second year of the project. Previous year audit has been performed and the report sent to the NGOAB accordingly.
09.	After completion of audit by CA Firm, one copy of the report (original copy) must be sent in a sealed cover directly to the Deputy Director (Inspection and Audit), NGO Affairs Bureau, Dhaka. It may be mentioned that, this report, directly received by the Inspection and Audit Department of the Bureau, will only be the examinable.	One copy of the audit report in sealed envelope will be sent directly to the Deputy Director (Inspection & Audit), NGO Affairs Bureau in due time.
10.	The number and date of original registration and of latest renewal of registration of the organization with NGO Affairs Bureau shall be mentioned.	The first registration number and date of the organization were 639, dated 28 July 1992 and renewed on 28 July 2017 effective from 28 July 2017.
11.	According to Section-9 of the Foreign Donations (Voluntary Activities) Regulation Ordinance 2016, all the foreign donations should be received through a single bank account. It has to be confirmed whether the foreign donations have been received through a single bank account according to this rule. If there has been deviation from this rule and foreign donations have been received through more than one bank account then the names of the concerned banks, account numbers and the amount received through each shall be mentioned.	Foreign donations for the project amounting BDT 76,50,000 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 and name of donor shall be mentioned. The	Details of the bank account number as approved by the NGO Affairs Bureau for receipt of foreign donation (mother account) are given below:

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Observation / comments / remarks / notes in audit report indicating compliance						
	concerned project bank account number, name of the bank and branch and the bank balance are also to be mentioned. By preparing a Bank reconciliation between mother account and project account it has to be mentioned whether balance is correct.	<p>Name of the Bank: Standard Chartered Bank</p> <p>Account No: Current Account 01-1062905-01</p> <p>Address: 67, Gulshan Avenue, Gulshan, Dhaka-1212.</p> <table><tr><th>Date of receipt</th><th>Amount in Taka</th></tr><tr><td>30-Dec-2021</td><td>76,50,000</td></tr><tr><td>Total</td><td>76,50,000</td></tr></table> <p>Project bank account number: '02-1062905-02, Standard Chartered Bank, Gulshan Branch, Gulshan, Dhaka-1207.</p> <p>Bank balance as on 31 December 2021 BDT 3,49,116</p> <p>We have reviewed the project bank reconciliation statement.</p>	Date of receipt	Amount in Taka	30-Dec-2021	76,50,000	Total	76,50,000
Date of receipt	Amount in Taka							
30-Dec-2021	76,50,000							
Total	76,50,000							
13.	Its donation has been received in kind in the 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.	N/A						
14.	Interest/ exchange gain received on the amount of donation has to be shown separately in accounts statement and it is to be stated whether specific approval form NGO Affairs Bureau has been obtained for its use.	There were no interest income and foreign exchange gain during the period.						
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 books of accounts have been maintained as required under Rule-12 of the Foreign Donations (Voluntary Activities) Regulation Rules, 2016.	All the required books of account are maintained by CAMPE for the project as required under the double entry book keeping system and other books of accounts have been maintained as required under Rule-12 of the Foreign Donations (Voluntary Activities) Regulation Rules, 2016.						
16.	In case of foreign aided project (including and previous project) implemented by NGO in which Revolving Loan Fund (RLF) is being operated it has to be mentioned whether project/ donor wise separate accounts are being maintained or a combined single account is being maintained and whether this	N/A						

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Observation / comments / remarks / notes in audit report indicating compliance
	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.	Campaign for Popular Education (CAMPE) has no micro-credit activities with foreign donation received for the project.
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 such adjustment is given for the project under audit.
20.	Instructions exists in concerned circular that for payment of pay and allowance of officer/ staff and for any other expenditure of above Taka 10,000/ should be paid through bank account, If any deviation from the instructions has been made than it should be stated.	No deviation in this regard was found during our audit.
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.	The project has taken BDT 53,00,000 as loan from General Fund during the period under audit which has been approved by executive committee of CAMPE which already been repaid.
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. For Jan – Dec'21: The Executive Director received 10% of her total salary from the project amounting BDT 4,24,490.
23.	It is to be reported whether the internal control system of the NGO is satisfactory.	The internal control system of the NGO is found satisfactory.
24.	In case any amount has been refunded to the	No money was refunded to the donor during the

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Observation / comments / remarks / notes in audit report indicating compliance
	donor by the NGO the details thereof are to be provided.	period under audit.
25.	In light of Govt. rules and regulation, in case of transactions under the project, opinion has to be given whether Revenue Stamp has been affixed and VAT/ IT has been deducted at source and the deducted amount of VAT/ IT has been properly deposited to the Govt. treasury. Amount of deposited VAT and IT (separately) has also to be mentioned.	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. Detail 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.	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. It was also confirmed that the employees (if the entity employed any foreign employees) pay tax on regular basis & submitted tax return for the previous tax years under the Income Tax Ordinance, 1984.
27.	In any project of the NGO whether there was Income Generating Activity (IGA). If any, the information about the name of the IGA, the amount of Income Tax paid on the income earned or Tax Exemption Certificate obtained therefore from NBR have to be mentioned.	The organization did not undertake any Income Generating Activity (IGA) under this project.
28.	Whether any officer/ staff/ member of Executive Committee or General Body of the NGO went on foreign tour with fund/ air ticket/ other assistance obtained from foreign sources. If there was any, the details thereof, including whether approval from NGO Affairs Bureau had been obtained for foreign tour, have to be furnished.	Foreign travel was not conducted by the employees of the NGO during the period under audit. CAMPE requested for the approval through a letter before every tour and informed to NGOAB accordingly.
29.	The procurement cost of 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.	Computer purchase of BDT 1,40,000 added to the asset during the audit period.
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	Observation / comments / remarks / notes in audit report indicating compliance
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 should 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 2 years (01 January 2020 to 31 December 2021). This is the second year of audit. We are engaged for the first time this year.
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. Shahamin S. Zaman-Member 18. Md. Alauddin Khan-Member 19. Ms. Fouzia Haque FCA-Member 20. Ms. Erum Mariam-Member 21. Ms. Amrita Rejina Rozario-Member
34.	It should be stated whether all the expenses related to audit the NGO's project have been met from the concerned project fund.	All the expenses related to the project under audit have been met from the concerned project fund.
35.	The Memo. No. and date of the enlistment of	A. Qasem & Co.

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Observation / comments / remarks / notes in audit report indicating compliance																		
	the CA firm by the NGO Affairs Bureau are to be mentioned.	Chartered Accountants Renewed Enrollment # 04, vide Renewal Memo No. 03.07.2666.657.43.253.17-619 Dated: January 31, 2022																		
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 condition for approving the project are followed properly. There has to be proof and detail opinion of the audit firm about whether the involvement of the local administration in implementing the project activity.	All condition for approving the project is followed properly and local administration was involved regarding implementation of project activities. <table border="1"> <thead> <tr> <th>SL</th><th>Condition</th><th>Status</th></tr> </thead> <tbody> <tr> <td>1</td><td>Related district Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from district commissioner and U.N.O.</td><td>Approved FD6 has been submitted to DC Office, Dhaka.</td></tr> <tr> <td>2</td><td>At the end of the project year, activity progress report must be submitted to NGO Affairs Bureau related District Commissioner and U.N.O.</td><td>Complied</td></tr> <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>Due to Covid 19 pandemic situation, external audit report was submitted on 12 August 2021.</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</td><td>Complied</td></tr> </tbody> </table>	SL	Condition	Status	1	Related district Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from district commissioner and U.N.O.	Approved FD6 has been submitted to DC Office, Dhaka.	2	At the end of the project year, activity progress report must be submitted to NGO Affairs Bureau related District Commissioner and U.N.O.	Complied	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.	Due to Covid 19 pandemic situation, external audit report was submitted on 12 August 2021.	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	Complied
SL	Condition	Status																		
1	Related district Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from district commissioner and U.N.O.	Approved FD6 has been submitted to DC Office, Dhaka.																		
2	At the end of the project year, activity progress report must be submitted to NGO Affairs Bureau related District Commissioner and U.N.O.	Complied																		
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.	Due to Covid 19 pandemic situation, external audit report was submitted on 12 August 2021.																		
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	Complied																		

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Observation / comments / remarks / notes in audit report indicating compliance		
			NGO/government run project.	
		6	Tax and VAT should be deducted as per the circular issued by National Board of Revenue	Complied
		7	Activity progress report and acknowledgement of FD-06 received copy from related district Commissioner and U.N.O must be submitted to NGO Affairs Bureau before second year fund release.	Complied
		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 has been done within the due time.		
39.	DVC (Data Verification Code) is to be mentioned in the audit report.	DVC (Data Verification Code) has mentioned in the audit report.		

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



Mohammad Motaleb Hossain FCA
 Partner
 Enrolment Number: 0950
 DVC: 2202200950AS168302
 Dhaka, 20 February 2022

Annexure-B (i)

Education Out Loud-Advocacy and Social Accountability
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]
Statement of deductible, deducted and outstanding amount of Tax / VAT
For the year from 01 January 2021 to 31 December 2021

Sl 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)	
1	Programme costs										
1.1.1.1	Formation and maintaining thematic consultative groups	76,098	196	59	196	59	196	59	-	-	Annex-B (ii)
1.1.2.1	Consultation on SDG4 Strategic Framework for Bangladesh	618,605	7,539	2,827	7,539	2,827	7,539	2,827	-	-	Annex-B (ii)
1.1.3.1	Membership management and Annual General Meeting	115,863	7,011	2,311	7,011	2,311	7,011	2,311	-	-	Annex-B (ii)
1.1.3.2	Observance of Global Action Week	1,215,537	30,758	29,820	30,758	29,820	30,758	29,820	-	-	Annex-B (ii)
1.1.3.3	Observance of World Teachers Day	624,402	21,707	5,408	21,707	5,408	21,707	5,408	-	-	Annex-B (ii)
1.1.3.4	Observance of International literacy day	479,822	16,547	5,181	16,547	5,181	16,547	5,181	-	-	Annex-B (ii)
1.1.3.5	Consultation on Abidjan Principals	46,594	3,600	2,400	3,600	2,400	3,600	2,400	-	-	Annex-B (ii)
1.1.3.6	Coordination meetings and periodic thematic consultations with Teachers Association	86,353	7,917	2,648	7,917	2,648	7,917	2,648	-	-	Annex-B (ii)
2.1.1.1	Organise Dialogue/ Roundtables on exclusion in education and extreme adversity	30,800	-	-	-	-	-	-	-	-	
2.1.2.1	Development and dissemination of Education Watch study	-	-	-	-	-	-	-	-	-	
2.1.2.2	Youth-led action research	475,537	6,977	541	6,977	541	6,977	541	-	-	Annex-B (ii)
2.1.2.3	Development and dissemination of factsheets and policy briefs.	-	-	-	-	-	-	-	-	-	
2.1.3.1	Media engagements through dialogue, consultations, dissemination workshops and public events;	-	-	-	-	-	-	-	-	-	



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	
3.1.1.1	Participation in LEG and meetings organised by the Government of Bangladesh (GoB)	-	-	-	-	-	-	-	-	-	
3.1.1.2	Development of CSO-led reports including alternative report/shadow report/spotlight report, status report, issue based brief reports, etc.	-	-	-	-	-	-	-	-	-	
3.1.2.1	Strategy meeting with champions	22,312	-	-	-	-	-	-	-	-	
3.1.3.1	Consultation on education financing	324,754	12,767	2,585	12,767	2,585	12,767	2,585	-	-	Annex-B (ii)
3.1.3.2	Capacity building workshop on Social Audit initiative	322,359	3,619	440	3,619	440	3,619	440	-	-	Annex-B (ii)
4.1.1.1	Participation in the meeting, seminar and workshops and other consultative process at the international level	377,470	-	-	-	-	-	-	-	-	
4.1.2.1	Participation / facilitation of exchange visit, peer to peer cross learning, and advocacy events.	172,813	500	333	500	333	500	333	-	-	Annex-B (ii)
	Sub-total	4,989,319	119,138	54,553	119,138	54,553	119,138	54,553	-	-	
2	Programme staff										
2.1.1	National Coordinator (50% time shared cost)	1,433,775	-	38,086	-	38,086	-	38,086	-	-	Annex-B (ii)
2.1.2	Deputy Program Manager (Full time)	1,120,633	-	12,538	-	12,538	-	12,538	-	-	Annex-B (ii)
2.1.3	Program Officer (Full time)	1,001,641	-	5,004	-	5,004	-	5,004	-	-	Annex-B (ii)
	Sub-total	3,556,049	-	55,628	-	55,628	-	55,628	-	-	
3	Travelling and accommodation										
2.2.1	Travelling	295,704	10,875	2,175	10,875	2,175	10,875	2,175	-	-	Annex-B (ii)
2.2.2	Accommodation	17,000	-	-	-	-	-	-	-	-	
2.2.3	Subsidies / per-diem	53,270	-	-	-	-	-	-	-	-	
	Sub-total	365,974	10,875	2,175	10,875	2,175	10,875	2,175	-	-	
4	Operational costs										
2.3.1	Office expenses (rent, utilities, etc.)	571,410	54,780	18,264	54,780	18,264	54,780	18,264	-	-	Annex-B (ii)
2.3.2	Communication, stationery, insurance	127,028	2,844	759	2,844	759	2,844	759	-	-	Annex-B (ii)
2.3.3	Toner for printer and photocopier	24,650	-	-	-	-	-	-	-	-	
2.4.1	Final evaluation	150,000	-	-	-	-	-	-	-	-	
2.4.2	Annual external audit	126,500	-	-	-	-	-	-	-	-	
2.5.1	Staff training	-	-	-	-	-	-	-	-	-	



Sl 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	
	Sub-total	999,588	57,624	19,023	57,624	19,023	57,624	19,023	-	-	
5	Administration costs										
	Administrative staff										
3.1.1	Executive Director (10% time shared cost)	424,490	-	108,288	-	108,288	-	108,288	-	-	Annex-B (ii)
3.1.2	Deputy Manager (Finance)	1,060,835	-	6,494	-	6,494	-	6,494	-	-	Annex-B (ii)
3.1.3	Office security (through management company)	87,000	-	1,089	-	1,089	-	1,089	-	-	Annex-B (ii)
3.1.4	Logistics (postage)	3,610	-	-	-	-	-	-	-	-	
	Other costs										
3.2.1	IT service (internet, software maintenance and support)	68,642	5,516	1,069	5,516	1,069	5,516	1,069	-	-	Annex-B (ii)
3.2.2	Office furniture and equipment	140,000	9,767	3,907	9,767	3,907	9,767	3,907	-	-	Annex-B (ii)
3.2.3	Procurement and inventory control support	60,000	-	-	-	-	-	-	-	-	
3.2.4	Bank charge	5,771	-	-	-	-	-	-	-	-	
3.2.5	Floor service (including floor cleaning, tea and drinking water)	68,336	2,896	879	2,896	879	2,896	879	-	-	Annex-B (ii)
	Sub-total	1,918,684	18,179	121,726	18,179	121,726	18,179	121,726	-	-	
	Total	11,829,614	205,816	253,105	205,816	253,105	205,816	253,105	-	-	

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



Education Out Loud-Advocacy and Social Accountability
Implemented by: GOND SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]
For the year from 01 January 2021 to 31 December 2021
Details of challan no., date and amount deposited to Government Treasury

VAT			TAX		
Date	Challan no.	Amount in Taka	Date	Challan no.	Amount in Taka
1.1.1.1 Formation and maintaining thematic consultative groups					
12.01.2022	T-15	196	12.01.2022	T-16	59
Sub-total		196	Sub-total		59

1.1.2.1 Consultation on SDG4 Strategic Framework for Bangladesh					
13.04.2021	T-10	4,819	13.04.2021	T-11	1,647
13.10.2021	T-07	620	13.10.2021	T-08	760
13.10.2021	T-07	2,100	13.10.2021	T-08	420
Sub-total		7,539	Sub-total		2,827

1.1.3.1 Membership management and Annual General Meeting					
14.11.2021	T-49	196	14.11.2021	T-48	39
12.01.2022	T-15	6,815	12.01.2022	T-16	2,272
Sub-total		7,011	Sub-total		2,311

1.1.3.2 Observance of Global Action Week					
14.06.2021	T-02	730	14.06.2021	T-01	348
14.06.2021	T-02	2,700	14.06.2021	T-01	1,800
14.06.2021	T-02	848	14.06.2021	T-01	565
14.06.2021	T-02	783	14.06.2021	T-01	522
14.06.2021	T-02	718	14.06.2021	T-01	478
14.06.2021	T-02	587	14.06.2021	T-01	391
14.06.2021	T-02	783	14.06.2021	T-01	522
14.06.2021	T-02	783	14.06.2021	T-01	522
14.06.2021	T-02	783	14.06.2021	T-01	522
14.06.2021	T-02	1,043	14.06.2021	T-01	696
15.07.2021	T-10	652	15.07.2021	T-09	435
15.07.2021	T-10	783	15.07.2021	T-09	522
15.07.2021	T-10	-	15.07.2021	T-09	17,280
15.07.2021	T-10	13,043	15.07.2021	T-09	3,478
15.07.2021	T-10	6,522	15.07.2021	T-09	1,739
Sub-total		30,758	Sub-total		29,820

1.1.3.3 Observance of World Teachers Day 2021					
14.11.2021	T-49	294	14.11.2021	T-48	39
14.11.2021	T-49	4,409	14.11.2021	T-48	1,323
08.12.2021	T-07	2,367	08.12.2021	T-08	659
12.01.2022	T-15	2,006	12.01.2022	T-16	484
12.01.2022	T-15	2,215	12.01.2022	T-16	776
12.01.2022	T-15	2,011	12.01.2022	T-16	406
12.01.2022	T-15	2,222	12.01.2022	T-16	428
12.01.2022	T-15	2,402	12.01.2022	T-16	609
12.01.2022	T-15	1,806	12.01.2022	T-16	352
12.01.2022	T-15	1,975	12.01.2022	T-16	332
Sub-total		21,707	Sub-total		5,408



1.1.3.4 Observance of International literacy day					
13.10.2021	T-07	2,276	13.10.2021	T-08	685
13.10.2021	T-07	1,992	13.10.2021	T-08	397
13.10.2021	T-07	2,388	13.10.2021	T-08	1,238
13.10.2021	T-07	2,431	13.10.2021	T-08	626
13.10.2021	T-07	420	13.10.2021	T-08	84
13.10.2021	T-07	1,467	13.10.2021	T-08	1,104
13.10.2021	T-07	1,740	13.10.2021	T-08	268
13.10.2021	T-07	1,095	13.10.2021	T-08	273
13.10.2021	T-11	2,738	13.10.2021	T-12	506
		-			-
Sub-total		16,547	Sub-total		5,181

1.1.3.5 Consultation on Abidjan Principals					
13.04.2021	T-10	3,600	13.04.2021	T-11	2,400
		-			-
Sub-total		3,600	Sub-total		2,400

1.1.3.6 Coordination meetings and periodic thematic consultations with Teachers Association					
13.04.2021	T-10	1,959	13.04.2021	T-11	602
13.10.2021	T-07	4,755	13.10.2021	T-08	1,744
13.10.2021	T-07	1,056	13.10.2021	T-08	282
13.10.2021	T-07	147	13.10.2021	T-08	20
		-			-
		-			-
Sub-total		7,917	Sub-total		2,648

2.1.1.1 Organise Dialogue/ Roundtables on exclusion in education and extreme adversity					
		-			-
Sub-total		-	Sub-total		-

2.1.2.1 Development and dissemination of Education Watch study					
		-			-
Sub-total		-	Sub-total		-

2.1.2.2 Youth-led action research					
12.01.2022	T-15	6,977	12.01.2022	T-16	541
Sub-total		6,977	Sub-total		541

2.1.2.3 Development and dissemination of factsheets and policy briefs.					
		-			-
Sub-total		-	Sub-total		-

2.1.3.1 Media engagements through dialogue, consultations, dissemination workshops and public					
		-			-
Sub-total		-	Sub-total		-

2.2.1 Travelling					
10.03.2021	T-10	1,470	10.03.2021	T-09	294
13.04.2021	T-10	3,570	13.04.2021	T-11	714
08.12.2021	T-07	375	08.12.2021	T-08	75
12.01.2022	T-15	2,940	12.01.2022	T-16	588
12.01.2022	T-15	2,520	12.01.2022	T-16	504
		-			-
Sub-total		10,875	Sub-total		2,175



2.3.1 Office expenses (rent, utilities, etc.)					
11.02.2021	T-11	4,565	11.02.2021	T-12	1,522
10.03.2021	T-10	4,565	10.03.2021	T-09	1,522
13.04.2021	T-10	4,565	13.04.2021	T-11	1,522
11.05.2021	T-21	4,565	11.05.2021	T-22	1,522
14.06.2021	T-02	4,565	14.06.2021	T-01	1,522
15.07.2021	T-10	4,565	15.07.2021	T-09	1,522
12.08.2021	T-06	4,565	12.08.2021	T-05	1,522
15.09.2021	T-16	4,565	15.09.2021	T-15	1,522
13.10.2021	T-07	4,565	13.10.2021	T-08	1,522
14.11.2021	T-49	4,565	14.11.2021	T-48	1,522
08.12.2021	T-07	4,565	08.12.2021	T-08	1,522
08.12.2021	T-07	4,565	08.12.2021	T-08	1,522
		-			-
Sub-total		54,780	Sub-total		18,264

2.3.2 Communication, stationery, insurance					
10.03.2021	T-10	1,032	10.03.2021	T-09	275
13.04.2021	T-10	207	13.04.2021	T-11	55
14.06.2021	T-02	557	14.06.2021	T-01	149
15.07.2021	T-10	142	15.07.2021	T-09	38
15.09.2021	T-16	419	15.09.2021	T-15	112
13.10.2021	T-07	487	13.10.2021	T-08	130
		-			-
Sub-total		2,844	Sub-total		759

2.3.3 Toner for printer and photocopier					
		-			-
Sub-total		-	Sub-total		-

3.1.1.2 Development of CSO-led reports including alternative report/shadow report/spotlight report,					
		-			-
Sub-total		-	Sub-total		-

3.1.2.1 Strategy meeting with champions					
		-			-
Sub-total		-	Sub-total		-

3.1.3.1 Consultation on education financing					
15.07.2021	T-10	540	15.07.2021	T-09	144
13.10.2021	T-11	4,466	13.10.2021	T-12	631
12.01.2022	T-15	4,438	12.01.2022	T-16	1,462
12.01.2022	T-15	3,323	12.01.2022	T-16	348
Sub-total		12,767	Sub-total		2,585

3.1.3.2 Capacity building workshop on Social Audit initiative					
10.03.2021	T-10	1,289	10.03.2021	T-09	343
12.01.2022	T-15	2,330	12.01.2022	T-16	97
Sub-total		3,619	Sub-total		440

4.1.2.1 Participation / facilitation of exchange visit, peer to peer cross learning, and advocacy events.					
12.01.2022	T-15	500	12.01.2022	T-16	333
Sub-total		500	Sub-total		333



3.1.1 Executive Director (10% time shared cost)					
03.05.2021		-	03.05.2021	T-67	19,991
30.06.2021		-	30.06.2021	T-445	26,000
30.06.2021		-	30.06.2021		5,797
18.10.2021		-	18.10.2021		20,000
30.12.2021		-	30.12.2021		36,500
Sub-total		-	Sub-total		108,288
2.1.1 National Coordinator (50% time shared cost)					
03.05.2021		-	03.05.2021	T-67	7,995
30.06.2021		-	30.06.2021	T-445	4,623
30.06.2021		-	30.06.2021		2,528
18.10.2021		-	18.10.2021		7,764
30.12.2021		-	30.12.2021		15,176
Sub-total		-	Sub-total		38,086
2.1.2 Deputy Program Manager (Full time)					
03.05.2021		-	03.05.2021	T-67	3,600
30.06.2021		-	30.06.2021	T-445	1,776
30.06.2021		-	30.06.2021		892
18.10.2021		-	18.10.2021		3,135
30.12.2021		-	30.12.2021		3,135
Sub-total		-	Sub-total		12,538
3.1.2 Deputy Manager (Finance)					
03.05.2021		-	03.05.2021	T-67	1,137
30.06.2021		-	30.06.2021	T-445	644
30.06.2021		-	30.06.2021		603
18.10.2021		-	18.10.2021		2,055
30.12.2021		-	30.12.2021		2,055
Sub-total		-	Sub-total		6,494
2.1.3 Program Officer (Full time)					
03.05.2021		-	03.05.2021	T-67	1,251
30.06.2021		-	30.06.2021	T-445	834
30.06.2021		-	30.06.2021		417
18.10.2021		-	18.10.2021		1,251
30.12.2021		-	30.12.2021		1,251
Sub-total		-	Sub-total		5,004
3.1.3 Office security (Through management company)					
10.03.2021	T-10	-	10.03.2021	T-09	99
10.03.2021	T-10	-	10.03.2021	T-09	99
13.04.2021	T-10	-	13.04.2021	T-11	99
14.06.2021	T-02	-	14.06.2021	T-01	99
14.06.2021	T-02	-	14.06.2021	T-01	99
12.08.2021	T-06	-	12.08.2021	T-05	99
15.09.2021	T-16	-	15.09.2021	T-15	99
13.10.2021	T-07	-	13.10.2021	T-08	99
08.12.2021	T-07	-	08.12.2021	T-08	99
08.12.2021	T-07	-	08.12.2021	T-08	99
12.01.2022	T-15	-	12.01.2022	T-16	99
Sub-total		-	Sub-total		1,089
3.1.4 Logistics (Postage)					
		-			-
Sub-total		-	Sub-total		-



3.2.1 IT service (internet, software maintenance and support)					
10.03.2021	T-10	143	10.03.2021	T-09	-
13.04.2021	T-10	143	13.04.2021	T-11	-
11.05.2021	T-21	143	11.05.2021	T-22	-
14.06.2021	T-02	143	14.06.2021	T-01	-
15.07.2021	T-10	143	15.07.2021	T-09	-
12.08.2021	T-06	143	12.08.2021	T-05	-
15.09.2021	T-16	143	15.09.2021	T-15	-
15.09.2021	T-16	1,720	15.09.2021	T-15	459
13.10.2021	T-07	143	13.10.2021	T-08	-
14.11.2021	T-49	143	14.11.2021	T-48	-
14.11.2021	T-49	2,093	14.11.2021	T-48	558
08.12.2021	T-07	143	08.12.2021	T-08	-
08.12.2021	T-07	130	08.12.2021	T-08	52
08.12.2021	T-07	143	08.12.2021	T-08	-
Sub-total		5,516	Sub-total		1,069

3.2.2 Office furniture and equipment					
08.12.2021	T-07	9,767	08.12.2021	T-08	3,907
Sub-total		9,767	Sub-total		3,907

3.2.5 Floor service (including floor cleaning, tea and drinking water)					
15.07.2021	T-10	349	15.07.2021	T-09	93
15.07.2021	T-10	534	15.07.2021	T-09	143
15.07.2021	T-10	627	15.07.2021	T-09	167
13.10.2021	T-07	584	13.10.2021	T-08	156
08.12.2021	T-07	300	08.12.2021	T-08	120
12.01.2022	T-15	502	12.01.2022	T-16	200
Sub-total		2,896	Sub-total		879
Grand total		205,816	Grand total		253,105