

Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE)

"Teachers - the pivot of change in education"

Funded By: British Council

Auditors' Report and Financial Statements along with
Form FD-4 Certificate

for the period from 01 March 2024 to 30 June 2024

S. F. AHMED & CO.

Chartered Accountants | since 1958

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THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

Table of Contents

Sl. No.	Particulars	Page No.
	Part-I	
01.	Auditors' Report on the Financial Statements	i
02.	Statement of Financial Position	1
03.	Statement of Comprehensive Income	2
04.	Statement of Receipts and Payments	3
05.	Notes to the Financial Statements	4
	Part-II	
01.	FD-4 Certificate	9
02.	Annexure-FD-4/1: Schedule of Budget Variance & Reasons	10
03.	Annexure-FD-4/2: Notes to the FD-4 Certificate	11
04.	Compliance with Instruction of NGO Affairs Bureau	12
05.	Summary of Tax & VAT payment (Annexure -B)	20



Part-I

Auditors' Report on the Financial Statements



Independent Auditors' Report
To
The Management 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 "Teachers - the pivot of change in education" (FC-1) Project of Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE), which comprise the Statement of Financial Position as at 30 June 2024, the Statement of Comprehensive Income and the Statement of Receipts & Payments for the period then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of "Teachers - the pivot of change in education" (FC-1) Project of Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE), as at 30 June 2024, and (of) its financial performance and its Receipts & Payments for the period then ended in accordance with International Financial Reporting Standards and comply with 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 organization in accordance with the International Ethics Standard 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 and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS), 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.

Auditors' Responsibility

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 an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit.



We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that 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.

Firm's Name : S. F. Ahmed & Co., Chartered Accountants
Firm's Registration No. : 10898 E.P, under Partnership Act 1932

Signature : 

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

DVC Number : 2410080471AO131520
Date : 08 October 2024



Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE)

Teachers - the pivot of change in education

Statement of Financial Position

as at 30 June 2024

	Notes	Amount in Taka
		30-Jun-24
Assets		
Current assets		
Receivable from donor	4.0	-
Cash and cash equivalents	5.0	227,119
Total Assets		227,119
Fund and liabilities		
Fund		
Grand received in advance	6.0	-
Liabilities		
Current liabilities		
Provision for expenses	7.0	227,119
Total fund and liabilities		227,119

Accompanying notes form part of this financial statement and are to be read in conjunction therewith.

Prodip Kumar Sen
Manager - Finance and Admin.
Campaign for Popular Education (CAMPE)

Rasheda K. Choudhury
Executive Director
Campaign for Popular Education (CAMPE)



Dated, Dhaka;
08 October 2024

Signed in terms of our annexed report of even date.

Md. Enamul Haque Choudhury, FCA
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No. : 2410080471AO131520

Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE)

Teachers - the pivot of change in education

Statement of Comprehensive Income

for the period from 01 March 2024 to 30 June 2024

	Notes	Amount in Taka 01 March 2024 to 30 June 2024
Income		
Grants income	8.0	3,475,000
Bank interest		43
Total income		3,475,043
Expenditure		
Education watch conducts research activities, collects information & data, conducts comparative analysis and writing report	9.0	3,040,000
Project running/ Operational cost	10.0	96,597
Project activities cost	11.0	204,792
Management cost/ Overhead @ 4%		133,654
Total expenditure		3,475,043
Surplus/(Deficit) of income over expenditure		-
Total		3,475,043

Accompanying notes form part of this financial statement and are to be read in conjunction therewith.

Prodip Kumar Sen
Manager - Finance and Admin.
Campaign for Popular Education (CAMPE)

Rasheda K. Choudhury
Executive Director
Campaign for Popular Education (CAMPE)

Signed in terms of our annexed report of even date.



Dated, Dhaka;
08 October 2024

Md. Enamul Haque Choudhury, FCA
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No. : 2410080471AO131520

Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE)

Teachers - the pivot of change in education

Statement of Receipts & Payments

for the period from 01 March 2024 to 30 June 2024

	Notes	Amount in Taka	
		01 March 2024 to	30 June 2024
Opening balance			
Cash in hand			-
Cash in bank			-
			-
Receipts			
Fund received from donor	Note-6.01	3,475,000	
Bank interest received			43
Total receipts		3,475,043	
Total		3,475,043	
Payments			
Education watch conducts research activities, collects information & data, conducts comparative analysis and writing report	10	3,000,000	
Project running/ Operational cost	11	96,597	
Project activities cost	12	17,673	
Management cost/ Overhead @ 4%		133,654	
Total payments		3,247,924	
Closing balance			
Cash in hand			-
Cash at bank			227,119
			227,119
Total		3,475,043	

Accompanying notes form part of this financial statement and are to be read in conjunction therewith.

Prodip Kumar Sen
Manager - Finance and Admin.
Campaign for Popular Education (CAMPE)

Rasheda K. Choudhury
Executive Director
Campaign for Popular Education (CAMPE)

Signed in terms of our annexed report of even date.



Dated, Dhaka;
08 October 2024

Md. Enamul Haque Choudhury, FCA
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No. : 2410080471AO131520

1.0 Background 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

It is often said that no system of education can be better than its teachers. The implications of this aphorism in the context of primary and secondary schooling in Bangladesh in understanding and identifying the problems and finding workable approaches to solutions including urgent, medium term and longer term action have to be explored. It is not hyperbolic to say that fulfilling the ambitions the country has about its educational development and broader national development hinges on finding ways to enable teachers do their job well. Teachers need to be the leaders in respect of children's education in the classroom, in their institutions, in the community, and, collectively, in the nation's education system. They are also expected to be the role model for the new generation.

During the transition of moving from MDGs to SDGs, Education Watch 2015 underscored the improvement of classroom teaching to make it more interactive and joyful. Education Watch 2017 recommended bringing ethics into teacher training including new thinking about the teaching profession and supporting teachers as role model towards their students. Considering the key findings – 58.7% of secondary teachers aimed to take teaching as profession, Education Watch 2018-19 discussed on the choice of profession, income and job satisfaction of secondary teachers. During the pandemic period due to COVID-19, Education Watch 2020 presented 10-point action plan, which included activities for supporting teachers as part of learning recovery – subject/grade wise guideline, workshops /online support and incentives for teachers. Education Watch 2022 placed a high priority action that included more use of ICT based leaning materials and preparing teachers for that purpose.

A reasonable premise, subject to further probing and analysis, is that the teaching personnel provisions and management, including attracting and retaining talented people in the profession and enabling teachers to make their contribution to realise student learning outcomes is not working. The initiatives for better teacher performance that have been undertaken are essentially with an organizational and management structure and environment which itself may stand as obstacles to realizing the desired changes. What the features of this eco-system are that become barriers to change and what new ways of thinking and acting about teaching personnel are necessary need to be explored.

Based on the present context of teachers' development British Council have agreed in extending financial support for CAMPE's intervention focused on conducting research on teachers. It is to be noted that in course of time, CAMPE, as part of annual research under Education Watch Study presented various issues related to teachers. The Education Watch Group Secretariat has proposed that Education Watch Study 2024 (22th Education Watch Report) be conducted on the theme of teachers with the provisional title of "Teachers- The Pivot of Change in Education". The entire study has been designed with a span of 13 months and be divided into two phases. The first phase, lasting four months (March-June 2024), aims to review the literature, finalize the methodology, and develop tools. The second and final phase will extend over nine months and encompass data collection, data analysis, and the preparation and dissemination of the report. British Council has funded the first phase while the second phase is expected to be funded by the European Union.

1.3 Objectives of the project

The overarching objective of the study is to assess the current status of teachers' skills, and their relevance to the learning outcomes, as well as the landscape of teachers' professional development and training, comparing with international standard. Additionally the study will explore the skills and competencies that teachers need to navigate the revised curriculum.

The specific objectives of the study are:

- i) To compare teacher's quality and performance with international standard: Teacher's pedagogical approach and teaching methods, commitment to ongoing professional development, ability and communication skills to manage the classroom effectively, cultural competency and relevant areas will be assessed in terms of international standard.
- ii) To assess the impact on student learning outcomes: How teacher's quality and work environment influence student learning outcomes, including academic achievement, cognitive development, and learners' educational attainment will also be measured.



iii) To evaluate current professional development programs in the country: Examine the availability and effectiveness of professional development programs for teachers in Bangladesh. How participation in such programs affects teacher quality and job satisfaction will be determined.

iv) To examine Policy Initiatives: Analyze the policies and initiatives the government and educational institutions have implemented to improve teacher quality, set and apply performance standards for teachers, provide necessary support and incentives, and enhance social esteem for the profession; assess the effectiveness of these policies in enhancing teacher quality and performance.

iv) To investigate the teacher's skills and competencies required to cope with the new curriculum: As part of this, curriculum familiarity and content knowledge, pedagogical adaptability, assessment literacy, technology integration, communication skills, including adaptability and resilience of teachers will be explored.

The first phase focused on the first three objectives (mentioned above), primarily relying on a secondary literature review. During this phase, the study explored the comparison of international standards regarding teacher professional development programs in Bangladesh. The first phase largely entailed preparatory work for the subsequent phase, encompassing tasks such as research design, tools development, formulation of a data collection plan, and obtaining administrative permission of approval from relevant directorates.

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 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

"Teachers - the pivot of change in education" 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

"Teachers - the pivot of change in education" 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

This is the first year of first phase of the project, so no comparative has been used.

2.8 Reporting period

The reporting period of the "Teachers - the pivot of change in education" Project's covers one year from 01 March 2024 to 30 June 2024.



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 Accounting for grants

International Accounting Standard (IAS) 20 "Accounting for Government Grants and Disclosure of Government Assistance" has been followed during the year under audit for recognition of grant income. Accordingly accounting adjustments and effects for the prior years have been considered in these accounts. As per IAS 20, grants received are initially recorded as liability. Grant amount used to acquire fixed assets has been shown as "Fixed Assets Fund". Grant amount used for project expenses has been recognized as income to the extent of expenses incurred.

3.2 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.

3.3 Foreign currency translations

Books of account are maintained in Bangladesh Taka. There was no foreign currencies transactions as a result gain or loss is not recognized in the statement of income and expenditure.

3.4 Cash and cash equivalents

Cash and cash equivalents for the purposes of the statement of cash flows comprise cash and bank balances. Included in cash and bank balances are donations which are received through donor grants. By virtue of donor agreements, the manner in which such donations are to be applied are restricted to specific programmes and projects within "Teachers - the pivot of change in education".

3.5 Expenses

Program related expense arise from goods and services being distributed to beneficiaries in accordance with the program objectives and activities.

3.6 General

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



		Amount in Taka
		30-June-24
4.0 Receivable from donor		
Balance as on 01 March 2024		-
Add: Addition during the period		-
Less: Realized during the period		-
Balance as on 30 June 2024		-

5.0 Cash and cash equivalents		
Cash in hand		-
Cash at bank	Note-5.01	227,119
		227,119

5.01 Cash at bank				Amount in Taka
Office	Bank Name	Branch	Account no.	30 June 2024
Head office	Janata PLC	Mohammadpur Corporate Branch	SND-100104935341	227,119
Total				227,119

6.0 Grand received in advance		
Balance as on 01 March 2024		-
Add: Grants received during the period	Note-7.01	3,475,000
Receivable from donor		3,475,000
Less: Operating expenditure excluding depreciation		3,475,000
Balance as on 30 June 2024		-

6.01 Grants received during the period				Amount in Taka
Name of Donor	Bank Name & Branch	Account type & No.	Date	01 March 2024 to 30 June 2024
British council	Janata Bank PLC. Mohammadpur Corporate Branch	SND-100104935341	28.04.2024	3,475,000
Total				3,475,000

7.0 Provision for expenses		
Balance as on 01 March 2024		-
Add: Addition during the period		
Provision for bonus of research assistant		40,000
Provision for tools development workshops		187,119
		227,119
Less: Adjustment during the period		-
Balance as on 30 June 2024		227,119



		Amount in Taka
		01 March 2024 to 30 June 2024
8.0 Grants income		
	Total Expenditure excluding depreciation	3,475,000
	Add: Investment in fixed asset for depreciation	-
		3,475,000
9.0 Education watch conducts research activities, collects information & data, conducts comparative analysis and writing report		
	Research advisor	315,000
	Researcher	1,000,000
	Co-researcher	587,500
	Co-researcher	537,500
	Research associate	150,000
	Research assistant	200,000
	Finance and administrative officer	190,000
	Technical service	60,000
	Balance as per statement of comprehensive income	3,040,000
	Less: Provision during the year	
	Bonus of research assistant	40,000
	Balance as per statement of receipts and payments	3,000,000
10.0 Project running/ Operational cost		
	Meeting with technical expert group	18,697
	Regular meeting of the study team	26,942
	Communication (Mobile, Internet)	30,000
	Regular stationeries	20,000
	Bank charge	958
	Balance as per statement of comprehensive income	96,597
	Less: Provision during the year	-
	Balance as per statement of receipts and payments	96,597
11.0 Project activities cost		
	Tools development workshops	204,792
	Balance as per statement of comprehensive income	204,792
	Tools development workshops	187,119
	Balance as per statement of receipts and payments	17,673



Part-II

Requirements of The NGO Affairs Bureau



FORM FD-4

Certificate issued by CA Firm

I the undersigned hereby certifying that S. F. Ahmed & Co., Chartered Accountants has audited below mentioned organization's project for the period: 01 March 2024 to 30 June 2024. During the Audit, we examined required books of accounts, bills, vouchers and necessary evidences.

According to the audited books of accounts relevant information are as follows:

1.	Name of the NGO	:	Gono Shakkhorata Obhijan/ Campaign for Popular Education (CAMPE)
2.	Registration Number (Latest renewal)	:	Registration No. 639 dated 28 July 1992and renewed on July 28, 2017 which is valid up to 27 July 2027 by the NGO Affairs Bureau.
3.	Address (with telephone number, website & email)	:	House # 2/4, Block # C, Shahjahan Road, Mohammadpur, Dhaka-1207, Tel.: 9130427, 58153417 , Fax: 9123842 e-mail: info@campebd.org, www.campebd.org
4.	Name and duration of the project	:	"Teachers-the pivot of change in education" Project Duration: 01 March 2024 to 30 June 2024
5.	Audit period of project	:	01 st March 2024 to 30 th June 2024
6.	Opening balance of the year/period	:	BDT "Nil"
7.	Foreign donation received during the audit period	:	BDT 3,475,000
8.	Foreign donation utilized during audit period	:	BDT 3,247,924
9.	Remaining balance of foreign donation at the end of audit period	:	BDT 227,076 (Please see Annexure-FD-4/2 for details breakup).

Head wise budget statement (FD 4/1) of project, approved by the NGO Affairs Bureau is filled up appropriately.

Declaration

I hereby declare that I have read all the related rules and regulations and found that all the information provided in the Statement of Expenditure after examination true and correct.

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

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

Signature : 

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

DVC Number : 2410080471AO131520

Date : 08 October 2024



Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE)

Teachers - the pivot of change in education
Statement of Budget Variance
for the period from 01 March 2024 to 30 June 2024

1. Project approval no. & date : 03.07.2666.662.69.012.23-083, dated 28.02.2024
 2. Fund clearance no. & date : 03.07.2666.662.69.012.23-083, dated 28.02.2024
 3. Funded by : British Council
 4. Project Period & approved budget : From 1 March 2024 to 30 June 2024 & BDT 35,50,000
 5. Reporting Period & approved budget : From 1 March 2024 to 30 June 2024 & BDT 35,50,000

Amount in Taka

Head of Expenditure	Amount as per approved budget	Amount actually spent	Variance		Reasons for variance
			Amount in Tk.	(%)	
1 Education watch conducts research activities, collects information & data, conducts comparative analysis and writing report	2,980,000	3,040,000	(60,000)	-2%	
2 Project activities	300,000	204,792	95,208	32%	The expenditure was incurred as per actual requirement
3 Project running/ Operational cost	138,000	96,597	41,403	30%	The expenditure was incurred as per actual requirement
4 Management cost	132,000	133,654	(1,654)	-1%	
Grand Total	3,550,000	3,475,043	74,957	2%	

Less: Provision for expences

227,119

Add: Provision for expences(1st year)

-


Utilized foreign donation as per statement of receipt and payment

3,247,924

Firm's Name
Firm's Registration No.

: S. F. Ahmed & Co., Chartered Accountants
: 10898 E.P, under Partnership Act 1932

Signature
Engagement Partner Name

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

DVC Number
Date

: 2410080471AO131520
: 08 October 2024



Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE)

Teachers - the pivot of change in education
for the period from 01 March 2024 to 30 June 2024

Notes to FD-4

Reconciliation between cash and bank balances and unutilized of donation

Particulars	Notes	Amount in Taka		
		Foreign Donation	Other than Foreign Donation	Total
Opening balance as on 01 March 2024		-	-	-
Add: Foreign donation received during the period	Note-6.01	3,475,000	-	3,475,000
Fund available for utilization		3,475,000	-	3,475,000
Less: Utilized during the period (as per Annexure-FD-4/1)		3,247,924	-	3,247,924
Unutilized foreign donation as on 30 June 2024		227,076	-	227,076
Add: Bank interest received during the period		-	43	43
Closing cash & cash equivalents as on 30 June 2024		227,076	43	227,119



Teachers-the pivot of change in education
Implemented by: Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE)
COMPLIANCE WITH INSTRUCTIONS OF NGO AFFAIRS BUREAU

Name of Project : Teachers-the pivot of change in education
Project approval no. and date : Letter Ref 03.07.2666.662.69.012.23-083, dated: 28 February 2024
Name of Organization : Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE)

In the Audit Report prepared on completion of the audit of the accounts, the project named “ Teachers-the pivot of change in education” for the period from 01 March 2024 to 30 June 2024 the following issues mentioned in Terms of Reference giving with enlistment of CA Firms vide NGO Affairs Bureau, Govt. of Bangladesh Renewal enrollment # 130, Memo No # 03.07.2666.657.43.253.17-2458. Dated: 24 December 2023 have been complied with as indicated below:

Sl. No.	Issues to be complied with as per ToR provided by NGO Affair 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. The report must be prepared in excel/access software.	We conducted our audit with due responsibility and in accordance with International Standards on Auditing as adopted in Bangladesh. The report was prepared in Excel Software by the management.
02.	At the time of NGO's audit each firm should give an opinion whether the NGO has complied with the conditions of Foreign Donation (Voluntary Activities) Regulation Act, 2016 and the project has been implemented according to the condition of FD-6, which relates to the approval of the project	During our audit we have checked compliance with all the applicable rules, regulations and circulars mentioned here and found Gono Shakkhorata Obhijan /Campaign for Popular Education (CAMPE) “Teachers-the pivot of change in education” Project has complied with them. The project has been implemented properly as per terms of project approval (FC-1).
03.	The Audit Firm must submit with its Audit Report, a certificate regarding receipt and expenditure of foreign donations in Form FD-4 and its Annexure-FD 4/1 prescribed by the Bureau. All the information in FD-4 about foreign donations will be on cash basis not on acerual basis. That means no amount relating to foreign donation shall be negative or receivable. In FD-4 the approved 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 in percentage between the two and the reasons for variance will be stated in Annexure-FD 4/1. The item/ sub-item and the budget for it as shown in Annexure-FD 4/1 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-FD 4/1 prescribed by the Bureau is attached in the report. All the information in FD-4 about foreign donation is shown on cash basis.
04.	Separate audit report shall be prepared for each project and report would be project year basis (maximum 12 months). local income/ contribution, if any, shall be shown in additional column separately and opinion should be there on sources of such local contribution as per Foreign Donations (Voluntary Activities) Regulation Act, 2016. Incomplete opinion should be considered on violation of conditions.	The audit report has been prepared separately for the project “ Teachers-the pivot of change in education” FC-1 which was approved for the period from 1 March 2024 to 30 June 2024. The project has not received any local income/ Contribution in the period under audit.



Sl. No.	Issues to be complied with as per ToR provided by NGO Affair Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance
05.	In the audit report the aims, objectives and main activities of the project shall be mentioned briefly and the true information for the following shall have mentioned in prescribed form as depicted below:	We have disclosed the overall objective and specific objectives of the Project in the audited financial statements.
	a) Date of appointment of CA Firm to conduct audit:	17 August 2024
	b) Name of the Project:	"Teachers - the pivot of change in education"
	c) Duration of the Project:	01 March 2024 to 30 June 2024
	d) Memo No. & date of approval of the Project:	Memo No. 03.07.2666.662.69.012.23-083, dated 28.02.2024
	e) Memo No. & Date of fund release letter:	Memo No. 03.07.2666.662.69.012.23-083, dated 28.02.2024
	f) Fund released amount: (Mentioning installments)	BDT 35,50,000 (One Installment)
	g) Amount of foreign donation received:	Tk. 34,75,000
	h) Is the amount of foreign donation has been withdrawal from the mother account: Have any local contribution amount been received in the mother account?	No foreign donations were received through Mother Account prior to obtaining fund clearance. No local contribution amount been received in the mother account.
	i) Audit Year (Project year):	from 01 March 2024 to 30 June 2024
	j) Project Area (District, Upazila)	Dhaka City Corporation.
	k) Number of beneficiaries:	This is a research project. So, identification of actual beneficiaries is difficult.
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 whether the Receipts & Payments Account has been prepared following the accounting heads under which the Ledger Books of the NGO had been maintained. The detail breakup shall be given in note for the items under which consolidated expenditure have been shown (e.g. contingency and others).	The audited financial statements contain Balance Sheet (Statement of Financial Position), Income & Expenditure Account (Statement of Comprehensive Income) and Statement of Receipts & Payments account and the audit report provides break up of expenditure and explanatory notes, where is required.
07.	Every page of audit report shall be duly numbered. Every page of audit report shall be initialed by appropriate authority of the CA Firm with a common seal. Full signature of the Auditor must be there on the certification at Audit Report, Balance Sheet, Accounts Statements, FD-4 Certificate. Below the full signature of Auditor, the full name of the signatory, his/her designation and enrollment no. shall be mentioned. The following confirmation shall be maintained in the audit report of any NGO- <u>First Part</u> <input type="checkbox"/> Auditor's certificate containing scope, opinion, etc. <input type="checkbox"/> Balance Sheet. <input type="checkbox"/> Income & Expenditure Account Statement. <input type="checkbox"/> Receipt & Payments Account/ Statement <input type="checkbox"/> Notes to Financial Statements <input type="checkbox"/> Schedules/ Appendix / Other Statement.	This report has been prepared in compliance with International Accounting Standards (IAS) adopted in Bangladesh and NGOAB instructions and contains two parts. <u>First Part</u> It contains Independent Auditors' Report along with full set of Financial Statements- (Statement of Financial Position), Statement of Income and Expenditures (Statement of Comprehensive Income), Receipt & Payment Statement & Notes to the



Sl. No.	Issues to be complied with as per ToR provided by NGO Affairs Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance
	<p><u>Second Part</u></p> <p><input type="checkbox"/> FD-4 Certificate</p> <p><input type="checkbox"/> Annexure-FD 4/1</p> <p><input type="checkbox"/> Notes to FD- 4 (If any)</p> <p><input type="checkbox"/> Report shall be prepared as per ToR of NGO Bureau (Sequence of the conditions of ToR shall be strictly followed).</p>	<p>Financial Statements</p> <p><u>Second Part</u></p> <p>It contains Auditor's Certificate on FD - 4, Annexure-FD 4/1, and Notes to FD-4 Report as per ToR of NGO Affairs Bureau.</p> <p>Audited financial Statements of the project has been signed by Md. Enamul H. Choudhury FCA, Partner on behalf of S. F. Ahmed & Co., Chartered Accountants.</p>
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 serial project i.e. a project bearing same title 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 audit of 1 st year, the total durations of the project is four months and S.F. Ahmed & Co. Chartered Accountants is auditing the project for the 1 st time.
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 Director General (Grade-1), 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 original audit report along with audited financial statements has been duly dispatched to the Director General (Grade-1), NGO affairs bureau.
10.	The number and date of first registration and of latest renewal of registration of the relevant NGO with NGO Affairs Bureau shall be mentioned.	The original registration number of the organization were 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.	As per rule 9 of the foreign donations (Voluntary activities) Regulation act 2016, the organization received it's all the foreign donations through a single bank Account No. # 100104935341 Janata Bank PLC., Mohammadpur Corporate Branch, Dhaka.
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 with concerned project year shall be mentioned. The concerned project bank account number, name of the bank and branch and the bank balance are also to be mentioned. Date of the transfer of the amount of donation from mother account to project account has to be mentioned. By preparing a Bank Reconciliation Statement of mother account and project account, it has to be mentioned that whether balance is correct.	a) All the foreign donations were received through Standard Chartered Bank, Gulshan Avenue Branch, Dhaka. The bank Account No. # 01-1062905-01 (mother account) approved by NGO Affairs Bureau.



Mother Account Information			Project Account Information			Name of the Donor	Remarks
Bank Name & Address	Amount of Donations Received in Taka	Date of Receipt	Bank Name & Address	Amount of donations received in Taka	Date of Receipt		
1	2	3	4	5	6	7	8
Standard Chartered Bank, Gulshan Avenue Branch, Dhaka. The bank Account No. # 01-1062905-01	34,75,000	24.04.2024	Janata Bank PLC, Mohammadpur Corporate Branch Dhaka. The bank Account No. # 100104935341	34,75,000	28.04.2024	British Council	

Sl. No.	Issues to be complied with as per ToR provided by NGO Affair Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance
13.	If donation has been received 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.	During the year under audit, the NGO did not receive any donations in kind/ commodities.
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 from NGO Affairs Bureau has been obtained for its use. Such bank interest shall not be returned to the Donor. NGO may use/utilize it on separate project.	BDT 43 was received as bank interest during the period and the interest was expense without taken NGOAB approval.
15.	It has to be mentioned whether under the double entry book keeping system the Cash Book, Bank Book, Ledger Book, Stock Register, Asset Register and other books of accounts have been maintained as required under Section 12 of the Foreign Donations (Voluntary Activities) Regulation Act, 2016	All the required books of account are maintained by Organization for the project as required under the double entry book keeping system and other books of accounts have been maintained as required. As per section 12 of the Foreign Donation (Voluntary Activities) Regulation Act 2016, the organization has maintained its accounts according to the double entry system & books of accounts like cash book or bank book, ledger book.
16.	In case of foreign aided project (including 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 consolidated single account is being maintained and whether this account has been independently audited annually. If separate accounts of RLF run with foreign donation are not maintained and if such loan has been extended from the fund of the project audited the inclusions of the receipt of service charge in accounts will have to be ensured.	No Revolving Loan Fund (RLF) is being operated with project fund.
17.	It has to be mentioned whether the NGO operating microcredit with foreign donation has obtained certificate from Micro Credit Regulatory	There are no micro-credit activities with foreign donation received for the project.



Sl. No.	Issues to be complied with as per ToR provided by NGO Affairs Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance
	Authority.	
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 were incurred 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 then the purpose and reason of excess expenditure are to be approved from NGO Affairs Bureau.	During the period under audit, we have not found any expenditure under in head in excess of budget has been adjusted with another item, or expenditure under an unapproved item has been adjusted with an approved item.
20.	Instructions exists in concerned circular that for payment of pay and allowances of officers/ 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 then it should be stated.	No deviation in this regard was found during our audit period.
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.	There is no loan was taken from the internal sources for the purpose of implementation of 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 allowances from the project under audit and from some other project, the detailed information thereof shall be provided.	None of the member of the general body or the executive committee of the NGO has received any pay and allowances or honorarium from project fund during the period under audit as per the books & records maintained by the organization & provided to us for our verification.
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 the details thereof are to be provided.	No amount was refunded to donor agency during the period without the approval of NGOAB.
25.	In the light of Govt. rules and regulations, 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 to be deducted, deducted amount and balance of VAT/ IT for the audited project have to be mentioned in a separate table: (as at Annexure B).	To the best of our knowledge and observation, the organization has deducted VAT/Tax at source as per Govt. rules and duly deposited to the Govt. treasury & affixed revenue stamp during the period under audit. Detailed information is provided in Annexure B.

Sl. No.	Head of Expenditure as per Annexure-FD 4/1	Amount Spent	Deductible amount (Taka)		Amount deducted (Taka)		Amount Deposited to be Govt. Treasury (Taka)		Amount outstanding		Treasury/ Challan no. & date, bank branch
			VAT	IT	VAT	IT	VAT	IT	VAT	IT	
1	2	3	4	5	6	7	8	9	10	11	12
1	As per given Annexure-FD 4/1	3,475,043	3,560	203,386	3,560	203,386	3,560	203,386	-	-	As per given in Annexure-B



Details break up of Tax & VAT given in Annexure-B.1

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance
26.	It has to be mentioned whether as per Income Tax Act 2023 the NGO submitted Income Tax Return as a legal entity for 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.	The organization as a legal entity submits income tax return as per Income Tax ACT 2023 for each year. Its (TIN) is 631829589056/ Tax Zone-05/ circle-090 (company) Dhaka. Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE). As a legal entity submit Income Tax Return as per Income Tax Act 2023 for each year. And no foreign employees were employed with the organization Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE) during the course of our audit.
27.	In any project of the NGO whither 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 has to be mentioned.	The project has no Income Generation Activities (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.	No 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.
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 fixed assets/ title deed/ House Rent Agreement/ land received as donation, transports and other assets are in the name of the NGO.	No non-current assets were procured during the 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?	Project had no asset sold/transfer in the period under audit.
31.	In course of audit of the concerned project of the NGO, the irregularities/ ineligible expenditures/ unapproved expenditures/ unbudgeted expenditures should be identified by the CA Firm and brought to the notice of the management of the organization on completion of audit in a Management Letter/ Report and a copy thereof should be sent to the Deputy Director (Inspection and Audit) of the Bureau along with Audit Report. If such Letter/ Report is not considered necessary the reasons thereof should be stated.	There are no such kinds of irregularities have been found during the audit period and a budget variance statement has been shown in- Annexure-FD 4/1 (Part-II) of this report.



Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance																																																																					
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 is the audit of 1 st year and the total period of the project is four months and S.F. Ahmed & Co. Chartered Accountants is auditing the project for 1 st time.																																																																					
33.	The list containing the names of the members of Executive Committee/ Governing Body/ Management Committee of the NGO shall be provided.	<p>Details breakup of Executive Committee are given in the table below:</p> <table border="1"> <thead> <tr> <th>Sl. No</th> <th>Name of the members</th> <th>Designation</th> </tr> </thead> <tbody> <tr><td>1</td><td>Mr. Kazi Rafiqul Alam</td><td>Chairperson</td></tr> <tr><td>2</td><td>Dr. Manzoor Ahmed</td><td>Vice Chairperson</td></tr> <tr><td>3</td><td>Ms. Aroma Dutta</td><td>Vice Chairperson</td></tr> <tr><td>4</td><td>Mr. Shishir Anjelo Rozario</td><td>Treasurer</td></tr> <tr><td>5</td><td>Ms. Rasheda K. Choudhury</td><td>Member Secretary</td></tr> <tr><td>6</td><td>Ms. Jyoti F. Gomes</td><td>Adviser</td></tr> <tr><td>7</td><td>Mr. Shamse Ara Hasan</td><td>Member</td></tr> <tr><td>8</td><td>Mr. Ghulam Mustafa Dulal</td><td>Member</td></tr> <tr><td>9</td><td>Mr. Bazle Mustafa Razee</td><td>Member</td></tr> <tr><td>10.</td><td>Mr. George Ashit Singh</td><td>Member</td></tr> <tr><td>11.</td><td>Mr. Yakub Hossain</td><td>Member</td></tr> <tr><td>12.</td><td>Md. Monzurul Islam Chowdhury</td><td>Member</td></tr> <tr><td>13.</td><td>Mr. Mahbubul Islam</td><td>Member</td></tr> <tr><td>14.</td><td>Mr. Tapan Kumar Karmaker</td><td>Member</td></tr> <tr><td>15.</td><td>Mr. Nazmul Haque</td><td>Member</td></tr> <tr><td>16.</td><td>Ms. Asma Akter Mukta</td><td>Member</td></tr> <tr><td>17.</td><td>Ms. Fouzia Haque FCA</td><td>Member</td></tr> <tr><td>18.</td><td>Ms. Erum Mariam</td><td>Member</td></tr> <tr><td>19.</td><td>Ms. Kabita Bose</td><td>Member</td></tr> <tr><td>20.</td><td>Ms. Zareen Mahmud Hosein FCA</td><td>Member</td></tr> <tr><td>21.</td><td>Mr. Moazzem Hossain</td><td>Member</td></tr> <tr><td>22.</td><td>Ms. Amrita Rejina Rozario</td><td>Member</td></tr> </tbody> </table>	Sl. No	Name of the members	Designation	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. Nazmul Haque	Member	16.	Ms. Asma Akter Mukta	Member	17.	Ms. Fouzia Haque FCA	Member	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
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Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance
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 the CA firm by the NGO Affairs Bureau are to be mentioned.	S. F. Ahmed & Co. Chartered Accountants Renewal Enrollment # 130. Memo No # 03.07.2666.657.43.253.17-2458. Dated: 24 December 2023.
36.	Whether all financial transaction of the organization is free from Money Laundering & Terrorist financing activities.	There are no such kinds of irregularities have been found during the audit period.
37.	Whether 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.	During under the audit period the NGO has followed all condition properly and took project approval from NGO Affairs Bureau. For project implementation the NGO was involved with local administration.
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) shall be mentioned in the Audit Report.	DVC (Data Verification Code) is mentioned in the audit report.



Dated, Dhaka;
08 October 2024

Md. Enamul Haque Choudhury

Md. Enamul Haque Choudhury, FCA
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No.: 2410080471AO131520

Annexure-B

Gono Shakkhorata Ohhijan/Campaign for Popular Education (CAMPE)
Teachers - the pivot of change in education
VAT & Tax Schedule

for the period from 01 March 2024 to 30 June 2024

SL No.	Head of Expenditure	Actual Spent	Deductible Amount (Taka)		Deducted Amount (Taka)		Deposited to Govt. Treasury		Outstanding Amount (Taka)		Treasury/VAT Challan no. & date
			VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	
1	2	3	4	5	6	7	8	9	10	11	
1	Research design, tools development, data management, quality control, data analysis and report writing	3,040,000	-	202,133	-	202,133	-	202,133	-	-	
2	Project activities	204,792	2,602	870	2,602	870	2,602	870	-	-	
3	Project running/ Operational cost	96,597	958	383	958	383	958	383	-	-	
4	Management cost	133,654	-	-	-	-	-	-	-	-	
	Total	3,475,043	3,560	203,386	3,560	203,386	3,560	203,386	3,560	203,386	Annexure B.1



Annexure-B/1

Details of deposited VAT & TAX Treasury/ Challan no. and date

Sl. No.	Head of Expenditure	Deducted amount	Amount in Taka			VAT			TAX			Bank Name of Vat and Tax challan Deposit
			VAT	Tax	Total	Challan No.	Date	Treasury No.	Date			
1	Research design, tools development, data management, quality control, data analysis and report writing	202,133	-	202,133	202,133			2324-003334737601, 2324-00366848721, 2324-00393680631, 2324-00421984911	08.04.2024, 09.05.2024, 02.06.2024, 26.06.2024			Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
2	Project activities	3,472	2,602	870	3,472	2425-00007737491	09.07.2024	2425-00007741051	09.07.2024			
3	Project running/ Operational cost	1,341	958	383	1,341	2425-00040983091	14.08.2024	2425-00040994691	14.08.2024			
4	Management cost	-	-	-	-	-	-	-	-	-	-	
Total		206,946	3,560	203,386	206,946							



