

Independent auditor's report and financial statements
of
"Education Outloud-Advocacy and Social Accountability"
a project of
Campaign for Popular Education (CAMPE)

Funded by: Global Partnership for Education (GPE)
Through Oxfam-IBIS

As at and for the year ended 31 December 2023

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

We have audited the financial statements of "Education Outloud-Advocacy and Social Accountability" (the project) implemented by "Campaign for Popular Education (CAMPE)", which comprise the statement of financial position as at 31 December 2023, the statement of income and expenditure, statement of receipts and payments for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

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

Basis for Opinion

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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



Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2402180950AS329244

Dhaka, 18 February 2024

NGO Affairs Bureau Enlistment/Renewal Memo No. 03.07.2666.657.43.253.17-2458 Dated: December 24, 2023
(Sl. No - 05)

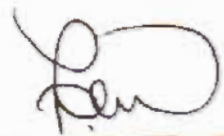
Education Outloud-Advocacy and Social Accountability
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Partnership for Education (GPE) through Oxfam - IBIS
Statement of financial position
As at 31 December 2023


	<u>Notes</u>	<u>Amount in BDT</u>	
		<u>31-Dec-23</u>	<u>31-Dec-22</u>
ASSETS			
Non-current assets			
Property, plant and equipment	4.0	146,172	305,654
Current assets			
Cash and cash equivalents	5.0	2,568,445	126,500
		<u>2,714,617</u>	<u>432,154</u>
FUND AND LIABILITIES			
Grant received in advance	6.0	1,771,753	-
Accounts payable	7.0	796,692	126,500
Donor fund investment in fixed assets	8.0	146,172	305,654
		<u>2,714,617</u>	<u>432,154</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


Rasheda K. Choudhury
Executive Director

DVC: 2402180950AS329244

Dhaka, 18 February 2024



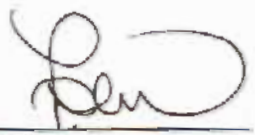
Education Outloud-Advocacy and Social Accountability
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Partnership for Education (GPE) through Oxfam - IBIS
Statement of income and expenditure
For the year ended 31 December 2023

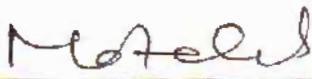
	Notes	Amount in BDT	
		31-Dec-23	31-Dec-22
INCOME			
Grant income	9.0	16,471,016	12,355,337
		<u>16,471,016</u>	<u>12,355,337</u>
EXPENDITURE			
Program activity cost	10.0	8,622,577	5,975,958
Staff cost	11.0	5,482,177	4,890,476
Office overheads and administration	12.0	2,206,780	1,338,791
Depreciation	4.0	159,482	150,112
		<u>16,471,016</u>	<u>12,355,337</u>
Surplus of income over expenditure		-	-

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


Rasheda K. Choudhury
Executive Director

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Dhaka, 18 February 2024



Education Outloud-Advocacy and Social Accountability
 Implemented by: 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 2023

	Notes	Amount in BDT	
		31-Dec-23	31-Dec-22
RECEIPTS			
Opening balance			
Cash in hand		7,886	-
Cash at bank		118,614	349,116
		126,500	349,116
Fund received from Donor	13.0	18,083,287	13,237,179
Loan from CAMPE's own fund		-	850,000
Total receipts		18,209,787	14,436,295
PAYMENTS			
Program activity cost		8,622,577	5,975,958
Staff cost		5,482,177	4,890,476
Office overheads and administration		1,410,088	1,212,291
Loan paid to CAMPE's own fund		-	850,000
Fixed asset cost		-	174,440
Payment to account payable		126,500	1,206,630
Total payments		15,641,342	14,309,795
Excess of receipts over payments		2,568,445	126,500
Closing balance comprises:			
Cash in hand		2,312	7,886
Cash at bank	5.0	2,566,133	118,614
		2,568,445	126,500

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



Education Outloud-Advocacy and Social Accountability
Implemented by: 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 2023

1.0 General information

1.1 About CAMPE

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

1.2 About the project

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:

Strengthen national civil society engagement in gender responsive education planning, policy development and monitoring to improve quality with equity in Bangladesh.

Specific objectives:

- i) CAMPE become more inclusive national education coalition by increased participation of CSOs and marginalized groups at national and sub-national level;
- ii) Enhanced CAMPEs capacities for increased CSOs engagement in policy dialogues;
- iii) Enhanced civil society capacities for increased participation and strategic influence in the formal education policy focused on quality with equity, education financing, gender, and human rights education;
- iv) Established learning collaborative for institutional strengthening and improved effectiveness of advocacy initiatives for right to education;
- v) Improved monitoring and accountability mechanisms of education sub-sectors to ensure adopting of transformative policies and programmes that accelerate access, learning outcomes, gender equality, human rights education focused on leaving no one behind.

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, FD-4 Certificate 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 Outloud-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 Outloud-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

This is the second year of second phase of the same project, so comparative has been used for consistency and understandability.

2.8 Reporting period

The reporting period of the Education Outloud-Advocacy and Social Accountability Project's covers one year from 1 January 2023 to 31 December 2023.

2.9 Date of authorization for issue of the financial statements

Management reviewed the financial statements and authorized them for issue on 18 February 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 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%
Furniture and fixtures	25.00%

Disposal of property, plant and equipment

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

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 Outloud-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 2023	
	Balance as at 01 Jan 2023	During the year		Balance as at 31 Dec 2023		Balance as at 01 Jan 2023	During the year			
		Addition	Disposal				Charged	Disposal		
Computer and office equipment	523,000	-	-	523,000	33.33%	275,938	144,506	-	420,444	102,556
Furniture and fixture	59,840	-	-	59,840	25.00%	1,248	14,976	-	16,224	43,616
Total as of 31 December 2023	582,840	-	-	582,840	-	277,186	159,482	-	436,668	146,172
Total as of 31 December 2022	408,400	174,440	-	582,840	-	127,074	150,112	-	277,186	305,654



		Amount in BDT	
		31-Dec-23	31-Dec-22
5.0 Cash and cash equivalents			
Cash in hand		2,312	7,886
Cash at bank	5.1	2,566,133	118,614
		2,568,445	126,500
5.1 Cash at bank			
Bank Name	Branch	Account	
Standard Chartered Bank	Gulshan, Dhaka	02-1062905-02	
			2,566,133
			118,614
6.0 Grants received in advance			
Opening balance		-	(857,513)
Add: Fund received from Donor		18,083,287	13,237,179
		18,083,287	12,379,665
Less: Operating expense except depreciation		16,311,534	12,205,225
Less: Transfer to fixed assets fund		-	174,440
		16,311,534	12,379,665
Grant received in advance		1,771,753	-
7.0 Accounts payable			
Opening balance		126,500	1,206,630
Add: Addition during the year	7.1	796,692	126,500
Less: Payment during the year		(126,500)	(1,206,630)
		796,692	126,500
7.1 Addition during the year			
Audit fees		160,000	126,500
Communication, stationery, insurance		1,500	-
Printing cost		43,750	-
Evaluation cost		591,442	-
		796,692	126,500
8.0 Donor fund investment in fixed assets			
Opening balance		305,654	281,326
Add: Addition during the year		-	174,440
		305,654	455,766
Less: Realized through usage of assets		159,482	150,112
		146,172	305,654
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*.



	Amount in BDT	
	31-Dec-23	31-Dec-22
10.0 Program activity cost		
• Dialogue on different marginalized issues including gender, ethnicities and disabilities to provide inputs to the education sector policy	679,281	493,218
• Awareness rising campaign to promote marginalized voice on right to education, social and cultural rights issues	805,283	637,031
• Manage constituency membership, meetings, review and reflection sessions with the constituency and stakeholders	552,471	430,103
• Organize campaign around national and international days and events focused on teachers, literacy and numeracy, commitments and progress related issues, etc.	792,568	659,403
• Capacity building on organizational competencies for the constituency members at the sub-national level	285,262	207,674
• Capacity building on thematic competencies and advocacy skills for CSO, constituency members and teacher associations	274,595	203,358
• Participation and contribution to different committee, taskforce, technical group and advisory committees in the education sector	9,710	7,641
• Participation and contribution in consultative forums and platforms including LEG (ELCG in Bangladesh), Development Partners Constituency, Education Cluster, Need Assessment Working Group, etc. to influence the policy decisions focused on marginalization	9,218	6,645
• Consultation on the human rights obligations for education, implementation of SDG4 and the education sector plan at the national and sub-national level	763,496	558,427
• Engagement of local community in education budget advocacy	784,721	561,243
• Development and dissemination of factsheets, policy briefs, spotlight reports and alternative reports publish sub-editorials, op-eds	137,000	111,016
• Media mobilization and engagement in dialogue, roundtable, consultations and publish supplements	204,631	126,097
• Carryout joint action on addressing child marriage, citizen-led assessments, increase the domestic financing, and tax justice issues	274,598	210,800
• Workshop on good practices and lessons learnt to improve advocacy Knowledge.	137,250	109,308
• Participation in the meeting, seminar and workshops and other consultative process at the regional and international level	1,393,958	551,845
• Conduct study on exclusion in education & extreme adversity including access and equity, quality and relevance, management and governance	352,544	250,000
• Youth led Action Research focused on impact of COVID 19	275,901	204,568
• Conduct social audit of school level planning, governance and organize public hearing	821,343	597,201
• Staff training	68,747	50,380
	8,622,577	5,975,958

11.0 Staff cost

National Coordinator (50% time shared cost)	1,462,763	1,293,591
Executive Director (10% time shared cost)	469,134	433,460
Deputy Program Manager (Full time)	1,281,805	1,123,694
Deputy Manager (Finance)	1,119,532	1,013,598
Program Officer (Full time)	1,061,943	939,133
Office Security (Through management company)	87,000	87,000
	5,482,177	4,890,476



	Amount in BDT	
	31-Dec-23	31-Dec-22
12.0 Office overheads and administration		
Office expenses (rent, utilities, etc.)	586,500	532,500
Communication, stationery, insurance	177,406	141,862
Toner for printer and photocopier	36,800	61,200
IT service (internet, software maintenance and support)	138,353	104,474
Procurement and inventory control support	60,000	60,000
Bank charges	8,498	5,548
Floor service (including floor cleaning, tea and drinking water)	76,244	30,314
Travelling, accommodation and per-diem	291,639	253,663
Logistics (postage)	79,898	22,730
Final evaluation	591,442	-
Annual audit fees	160,000	126,500
	2,206,780	1,338,791

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 2023 to 31 December 2023) through account no. 01-1062905-01 maintained with Standard Chartered Bank, 67 Gulshan Avenue, Gulshan, Dhaka, Bangladesh. Details are as follows:

<u>Name of Donor</u>	<u>Date</u>	<u>Bank name and #</u>		
OXFAM IBIS	31-Aug-22	SCB # 01-1062905-01	-	857,513
	31-Aug-22		-	77,922
	14-Aug-22		-	1,716,387
	14-Aug-22		-	6,454,335
	27-Nov-22		-	4,131,021
	1-Jan-23		1,648,479	-
	13-Mar-23		9,703,928	-
	1-Nov-23		6,730,880	-
			18,083,287	13,237,179



FORM FD - 4
AUDITOR'S CERTIFICATE

We have audited the accounts of "Education Outloud-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) for the period from 01 January 2023 to 31 December 2023 and examined all relevant books and vouchers and certify that according to the audited accounts:

- 1) The brought forward Foreign Donations at the beginning of the year 01 January 2023 was Tk. 126,500.
- 2) The foreign donations amounting to BDT 18,083,287 was received by the organization during the year from 01 January 2023 to 31 December 2023.
- 3) The cash balance of unutilized foreign donations by the organization was Tk. 2,568,445.
- 4) Foreign donations amounting to Tk. 15,641,342 have been utilized.

Name of the Project: "Education Outloud-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.	18,083,287	15,641,342	2,441,945

- 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: 2402180950AS329244

Dhaka, 18 February 2024

NGO Affairs Bureau Enlistment/Renewal Memo No. 03.07.2666.657.43.253.17-2458 Dated: December 24, 2023 (Sl. No - 05)

Annexure A-1

Name of the NGO	: Campaign for Popular Education (CAMPE)
Name of the project	: Education Outloud-Advocacy and Social Accountability
Funded by	: Global Partnership for Education (GPE) through Oxfam-IBIS
Project approval no. and date	: 03.07.2666.662.68.016.22-046, dated 19 January 2023
Project period and budget	: From 01 January 2022 to 31 December 2023; BDT 30,462,951
Reporting period and budget	: From 01 January 2023 to 31 December 2023; BDT 18,083,287

Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
1.1.1.1	Dialogue on different marginalized issues including gender, ethnicities and disabilities to provide inputs to the education sector policy.	736,768	679,281	57,487	8%	Negligible Variance
1.1.1.2	Awareness rising campaign to promote marginalized voice on right to education, social and cultural rights issues	823,785	805,283	18,502	2%	Negligible Variance
1.1.2.1	Manage constituency membership, meetings, review and reflection sessions with the constituency and stakeholders	549,190	552,471	(3,281)	-1%	Negligible Variance
1.1.2.2	Organize campaign around national and international days and events focused on teachers, literacy and numeracy, commitments and progress related issues etc.	823,785	792,568	31,217	4%	Negligible Variance
2.1.1.1	Capacity building on organizational competencies for the constituency members at the sub-national level.	274,595	285,262	(10,667)	-4%	Negligible Variance
2.1.1.2	Capacity building on thematic competencies and advocacy skills for CSO, constituency members and teacher associations.	274,595	274,595	-	0%	Negligible Variance
2.1.2.1	Participation and contribution to different committee, taskforce, technical group and advisory committees in the education sector.	10,270	9,710	560	5%	Negligible Variance
2.1.2.2	Participation and contribution in consultative forums and platforms including LEG (ELCG in Bangladesh), Development Partners Constituency, Education Cluster, Need Assessment Working Group, etc to influence the policy decisions focused on marginalization.	10,270	9,218	1,052	10%	Due to the national election & political unrest, peoples mobility was restricted. In that case, all the LEG & Govt Committee Meeting held in Online basis in December 2023. So that there was no transportation bill incurred in this situation.
3.1.1.1	Consultation on the human rights obligations for education, implementation of SDG4 and the education sector plan at the national and sub-national level.	768,820	763,496	5,324	1%	Negligible Variance
3.1.1.2	Engagement of local community in education budget advocacy	768,820	784,721	(15,901)	-2%	Negligible Variance



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
3.1.2.1	Development and dissemination of factsheets, policy briefs, spotlight reports and alternative reports publish sub-editorials, op-eds.	137,239	137,000	239	0%	Negligible Variance
3.1.2.2	Media mobilization and engagement in dialogue, roundtable, consultations and publish supplements	205,976	204,631	1,345	1%	Negligible Variance
4.1.1.1	Carryout joint action on addressing child marriage, citizen-led assessments, increase the domestic financing, and tax justice issues.	274,595	274,598	(3)	0%	Negligible Variance
4.1.1.2	Workshop on good practices and lessons learnt to improve advocacy Knowledge	137,239	137,250	(11)	0%	Negligible Variance
4.1.2.1	Participation in the meeting, seminar and workshops and other consultative process at the regional and international level	1,307,054	1,393,958	(86,904)	-7%	Negligible Variance
5.1.1.1	Conduct study on exclusion in education & extreme adversity including access and equity, quality and relevance, management and governance	343,215	352,544	(9,329)	-3%	Negligible Variance
5.1.1.2	Youth led Action Research focused on impact of COVID 19.	274,595	275,801	(1,306)	0%	Negligible Variance
5.1.2.1	Conduct social audit of school level planning, governance and organize public hearing	823,785	821,343	2,442	0%	Negligible Variance
	Sub-total	8,544,596	8,553,830	(9,234)	0%	
2.1	Programme staff					
2.1.1	National Coordinator (50% time shared cost)	1,841,579	1,462,763	378,816	21%	Salary & benefits were provided as per policy & deployment letter.
2.1.2	Deputy Program Manager (Full-time)	1,599,702	1,281,805	317,897	20%	
2.1.3	Program Officer (Full-time)	1,336,968	1,061,943	275,025	21%	
	Sub-total	4,778,249	3,806,511	971,738	20%	
2.2	Travelling and accommodation					
2.2.1	Travelling	147,101	230,471	(83,370)	-57%	The expenditure was incurred as per actual requirement.
2.2.2	Accommodation	114,412	36,465	77,947	68%	
2.2.3	Subsidies /per diem	114,412	24,703	89,709	78%	
	Sub-total	375,925	291,639	84,286	22%	
2.3	Operational costs					
2.3.1	Office expenses (rent, utilities, etc.)	782,590	586,500	196,090	25%	The expenditure was incurred as per actual requirement.
2.3.2	Communication, stationery, insurance	184,502	177,406	7,096	4%	Negligible Variance
2.3.3	Toner for printer and photocopier	37,110	36,800	310	1%	Negligible Variance
	Sub-total	1,004,202	800,706	203,496	20%	
2.4.1	Final evaluation	529,143	591,442	(62,299)	-12%	The expenditure was incurred as per actual requirement and the contract of the evaluator.
2.4.2	Annual external audit	172,299	160,000	12,299	7%	Negligible Variance
2.5.1	Staff training	68,620	68,747	(127)	0%	Negligible Variance
	Sub-total	770,062	820,189	(50,127)	-7%	
	Total program costs	15,473,034	14,272,875	1,200,159	8%	



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
3	Administration costs					
3.1	Administrative staff					
3.1.1	Executive Director (10% time shared cost)	617,072	469,134	147,938	24%	Salary & benefits were provided as per policy & deployment letter.
3.1.2	Deputy Manager (Finance)	1,442,965	1,119,532	323,433	22%	
3.1.3	Office security (through management company)	149,235	87,000	62,235	42%	
3.1.4	Logistics (postage)	82,390	79,898	2,492	3%	Negligible Variance
	Sub-total	2,291,662	1,755,564	536,098	23%	
3.2	Other costs					
3.2.1	IT service (internet, software maintenance and support)	123,585	138,353	(14,768)	-12%	The expenditure was incurred as per actual requirement.
3.2.2	Office furniture and equipment	-	-	-		
3.2.3	Procurement and inventory control support	82,390	60,000	22,390	27%	The expenditure was incurred as per actual requirement.
3.2.4	Bank charge	5,485	8,498	(3,013)	-55%	The expenditure was incurred as per bank statement.
3.2.5	Floor service (including floor cleaning, tea and drinking water)	107,131	76,244	30,887	29%	The expenditure was incurred as per actual requirement.
	Sub-total	318,591	283,095	35,496	11%	
	Total administration costs	2,610,253	2,038,659	571,594	22%	
	Total program and administration costs	18,083,287	16,311,534	1,771,753	10%	

Amount of expenditure above	16,311,534
Less: Provision during the year	(796,692)
Foreign donation utilized during the year	15,514,842
Add: Previous year provision paid during the year	126,500
Total utilised during the year	15,641,342



Project: "Education Outloud-Advocacy and Social Accountability"
 Implemented by: Campaign for Popular Education (CAMPE)
 Funded By: Global Partnership for Education (GPE) through Oxfam - IBIS
 For the year ended 31 December 2023
 Notes to FD-4

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

	Foreign Donation BDT
Opening balance	126,500
Add: Foreign donation received during the year	18,083,287
Fund available for utilization	18,209,787
Less: Utilized during the year (as per annexure-A/1)	(15,641,342)
Cash and cash equivalents as on 31 Dec 2023	2,568,445
This is made up as follows:	
Cash in hand	2,312
Cash at bank	2,566,133
	2,568,445



Project: "Education Outloud-Advocacy and Social Accountability"
 Implemented by: Campaign for Popular Education (CAMPE)
 Funded By: Global Partnership for Education (GPE) through Oxfam - IBIS
 For the year ended 31 December 2023
 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 in BDT
1	Program Cost	Program activity cost	10	8,622,577
2	Administrative staff	Staff cost	11	5,482,177
3	Other costs	Office overheads and administration	12	2,206,780
Total as per statement of income and expenditure before depreciation				16,311,534
Add: Depreciation on fixed assets				159,482
Total as per statement of income and expenditure				16,471,016
Less: Depreciation on fixed assets				(159,482)
Total as per Annexure A-1				16,311,534



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

Name of NGO : Campaign for Popular Education (CAMPE)
Name of Project : Education Out Loud-Advocacy and Social Accountability
Project Approval No. and Date : 03.07.2666.662.68.016.22-046, dated 19 January 2023
Audit period : 01 January 2023 to 31 December 2023

Our observations/comments in compliance with the Terms of Reference (TOR) provided with enlistment of CA Firms laid down in the circular No. 03.07.2666.657.43.253.17-2458 Dated: December 24, 2023, issued from the NGO Affairs Bureau, Prime Minister's Office, Peoples Republic of Bangladesh are listed below:

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
01.	The Audit firm will have to perform the audit of NGOs with highest responsibility and neutrality.	We conducted our audit with due responsibility and in accordance with International Standards on Auditing (ISAs) as adopted in Bangladesh.
02.	Each firm has to issue opinion after completing audit work by ensuring whether project has been implemented in compliance with the Foreign Donations (Voluntary Activities) Regulation Act, 2016, project approval related FD-6 and terms for project approval.	<p>During our audit we have checked compliance with all the applicable rules and regulations, circulars including the Foreign Donations (Voluntary Activities) Regulation Act, 2016 and found the project has complied with them.</p> <p>The project incurred expenditure in accordance with project approval related FD-6.</p> <p>The project has been implemented properly as per terms of project approval.</p>
03.	The Audit Firm, along with the audit report, must issue a certificate regarding receipt and expenditure of donation in Form FD-4 and its Annexure A/1 prescribed by the Bureau. All the information in FD-4 about foreign donation will be on cash basis not on accrual basis. That means no amount relating to foreign donation shall be Negative or Receivable. In FD-4, approved budget, actual expenditure and the variance between the two shall be mentioned for the total amount. The details thereof i. e. Item wise approved budget, actual expenditure and the variance between the two and the reasons for variance will be stated in Annexure-A/1. The heads/ sub-head and the budget for it as shown in Annexure A/1 shall be strictly as per approved project (such as Annexure-C)	<p>A certificate regarding receipt and expenditure of donation in Form FD-4 and its Annexure A/1 prescribed by the Bureau is attached in the report.</p> <p>All the information in FD-4 about foreign donation is shown on cash basis.</p>

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
04.	Separate audit report shall be prepared for each project and report will be on the basis of project year (maximum 12 month). If there is any local income/donation for the project, it should be present separate column and there shall be an opinion on the source of local donation as per Foreign Donations (Voluntary Activities) Regulation Act 2016. Incomplete opinion will be considered as breach of term.	Separate audit report has been prepared for the project and on the basis of each project year. No local donation received by the entity.
05.	<p>In the audit report the aims, objectives and main activities of the project shall be mentioned briefly.</p> <p>Below subjects should be mentioned in a suitable informative table:</p> <ol style="list-style-type: none"> 1. Date of Engagement of CA Firm to perform the audit work 2. Project Name 3. Project Period 4. Project approval Memo No. and Date 5. Fund release Memo No. and Date 6. Amount of fund released (including installments) 7. Foreign Donation Received 8. Whether foreign fund has been withdrawn from mother account before fund released by Bureau: Whether local donation has been received in mother account 9. Audit Year 10. Project Area 11. Number of beneficiaries 	<p>Overall objective: Strengthen national civil society engagement in gender responsive education planning, policy development and monitoring to improve quality with equity in Bangladesh.</p> <p>Specific objective:</p> <ul style="list-style-type: none"> • CAMPE become more inclusive national education coalition by increased participation of CSOs and marginalized groups at national and sub-national level; • Enhanced CAMPEs capacities for increased CSOs engagement in policy dialogues; • Enhanced civil society capacities for increased participation and strategic influence in the formal education policy focused on quality with equity, education financing, gender, and human rights education; • Established learning collaborative for institutional strengthening and improved effectiveness of advocacy initiatives for right to education; • Improved monitoring and accountability mechanisms of education sub-sectors to ensure adopting of transformative policies and programs that accelerate access, learning outcomes, gender equality, human rights education focused on leaving no one behind. <ol style="list-style-type: none"> 1. Date of Engagement of CA Firm to perform the audit work: 08 January 2023. 2. Name of the project: Education Outloud- Advocacy and Social Accountability.

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment																
		<p>3. Project Period: From 01 January 2022 to 31 December 2023.</p> <p>4. Project Approval memo number and date:</p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.662.68.01 6.22-046</td><td>19-Jan-2023</td></tr></table> <p>5. Fund release with memo number and date:</p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.662.68.01 6.22-046</td><td>19-Jan-2023</td></tr><tr><td>03.07.2666.662.68.01 6.22-277</td><td>27-Jul-2023</td></tr></table> <p>6. Amount of Fund release (including installments):</p> <table><tr><th>No. of Installments</th><th>Amount in BDT</th></tr><tr><td>1st installment</td><td>9,041,643.50</td></tr><tr><td>2nd installment</td><td>9,041,643.50</td></tr></table> <p>7. Amount of foreign donation received: BDT 18,083,287</p> <p>8. Whether foreign fund has been withdrawn from mother account before fund released by Bureau: No</p> <p>Whether local donation has been received in mother account: No</p> <p>9. Audit year: 01 January 2023 to 31 December 2023.</p> <p>10. Project Area: 16 Districts in Bangladesh</p>	Memo. No.	Date	03.07.2666.662.68.01 6.22-046	19-Jan-2023	Memo. No.	Date	03.07.2666.662.68.01 6.22-046	19-Jan-2023	03.07.2666.662.68.01 6.22-277	27-Jul-2023	No. of Installments	Amount in BDT	1 st installment	9,041,643.50	2 nd installment	9,041,643.50
Memo. No.	Date																	
03.07.2666.662.68.01 6.22-046	19-Jan-2023																	
Memo. No.	Date																	
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No. of Installments	Amount in BDT																	
1 st installment	9,041,643.50																	
2 nd installment	9,041,643.50																	

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
		11. Number of Beneficiaries: The direct Beneficiaries will be about 7,722 no. and indirect beneficiaries will be about 50,000 no. (approx.).
06.	Balance Sheet, Income & Expenditure Account and Receipts & Payments Account will form part of audit report and these shall be signed by appropriate NGO authorities including name. If Balance Sheet is not required in any case the explanation therefore shall be given. It is to be assured whether the Receipts & Payments Account has been prepared following the accounting heads 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).	First part of this report contains Independent Auditor's Report along with audited financial statements which includes Statement of financial position (Balance Sheet), Statement of income and expenditure, Statement of receipts and payments signed by appropriate authority of the NGO including name. Statement of receipts and payments has been prepared based on ledger book maintained by the NGO. Details breakup is given in the Notes to the Financial Statements.
07.	<p>Audit report of NGO's should be numbered in each page. Every page of audit report shall be initialed by appropriate authority of the CA Firm with a common seal. But full signature of the auditor must be there on the certification at the beginning of the report, on Balance Sheet, on Accounts Statements, on FD-4 certificate, on the report as per TOR. Below the full signature, full name, designation and Enrolment No. of signatory shall be mentioned.</p> <p>The following sequence shall be maintained in the audit report on NGO's-</p> <p>First Part</p> <ul style="list-style-type: none"> • Auditor's certificate containing scope, opinion, etc. • Balance Sheet. • Income & Expenditure Account/ Statement. • Receipt & Payment Account/ Statement • Notes to Financial Statements • Schedules/ Appendices / Other Statement <p>Second Part</p> <ul style="list-style-type: none"> • FD-4 Certificate 	<p>All the pages of the audit report contain page number. Every page of audit report sealed and initialed by appropriate authority. Full signature of the auditor is there on audit report, Statement of financial position, Statement of income and expenditure, Statement of receipts and payments, FD-4 and Terms of Reference (TOR).</p> <p>Audited Financial Statements of the project has been signed by Mohammad Motaleb Hossain, FCA, Partner (Enrolment No. 0950) on behalf of A. Qasem & Co., Chartered Accountants.</p> <p>This report has been prepared in compliance with this provision and contains two parts in sequence.</p> <p>First part contains the following:</p> <ul style="list-style-type: none"> ▪ Independent Auditor's Report ▪ Statement of financial position ▪ Statement of income and expenditure ▪ Statement of receipts and payments ▪ Notes to the financial statements <p>Second part contains the following:</p> <ul style="list-style-type: none"> • Auditor's Certificate on FD – 4 • Annexure- A/1

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment
	<ul style="list-style-type: none"> 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). 	<ul style="list-style-type: none"> FD-4 Note – 1 and FD-4 Note – 2 Report as per ToR of NGO Affairs Bureau along with Annexure- B(i) and B(ii)
08.	In case of project having duration of several years, it shall be mentioned in current audit report whether the audit report for the previous year has been sent to the NGO Affairs Bureau. If there was a project bearing same title and having same nature during previous year it shall be mentioned whether that has been audited and the report thereof has been submitted to the Bureau.	This is the second year of the project of second phase. Previous year audit has been performed and the report was sent to the NGOAB accordingly.
09.	After completion of audit by CA Firm, one copy of the report (original copy) must be sent in a sealed cover directly to the Deputy Director (Inspection and Audit), NGO Affairs Bureau, Dhaka. It may be mentioned that, this report, directly received by the Inspection and Audit Department of the Bureau, will only be the examinable.	One copy of the audit report in sealed envelope will be sent directly to the Director General (Grade - 1), NGO Affairs Bureau in due time.
10.	The number and date of original registration and of latest renewal of registration of the organization with NGO Affairs Bureau shall be mentioned.	The original registration number of the organization 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.	All the foreign donations for the project have been received through a single Bank Account during the period.
12.	The bank account number (mother account) approved by NGO Affairs Bureau, name of bank and branch, amount of donation received including date and name of donor shall be mentioned. The concerned project bank account number, name of the bank and	Details of the mother bank account number as approved by the NGO Affairs Bureau for receipt of foreign donation are given below: Account No: Current Account 01-1062905-01 Account Name: Gono Sakharata Ovijan /

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment													
	branch and the bank balance are also to be mentioned. It is to be mentioned whether the mother bank account and project bank account have been reconciled and is correct.	<p>Campaign for Popular Education (CAMPE)</p> <p>Name of the Mother Bank: Standard Chartered Bank</p> <p>Branch Address: 67, Gulshan Avenue, Gulshan, Dhaka-1212.</p> <p>Amount of Donation Received including date and name of Donor:</p> <table border="1"> <thead> <tr> <th>Date</th><th>Amount in BDT</th><th>Donor</th></tr> </thead> <tbody> <tr> <td>01-Jan-23</td><td>1,648,479</td><td rowspan="3">OXFAM-IBIS</td></tr> <tr> <td>13-Mar-23</td><td>9,703,928</td></tr> <tr> <td>01-Nov-23</td><td>6,730,880</td></tr> <tr> <td>Total receipt</td><td>18,083,287</td><td></td></tr> </tbody> </table> <p>Project bank account number: 02-1062905-02</p> <p>Project bank account name: Gono Sakharata Ovijan / Campaign for Popular Education (CAMPE)</p> <p>Project bank name: Standard Chartered Bank</p> <p>Branch Address: 67, Gulshan Avenue, Gulshan, Dhaka-1212.</p> <p>Bank balance as on 31 December 2023: BDT 2,568,445</p> <p>We have reviewed the mother bank account and project bank account reconciliation statement and reconciliation is found satisfactory.</p>	Date	Amount in BDT	Donor	01-Jan-23	1,648,479	OXFAM-IBIS	13-Mar-23	9,703,928	01-Nov-23	6,730,880	Total receipt	18,083,287	
Date	Amount in BDT	Donor													
01-Jan-23	1,648,479	OXFAM-IBIS													
13-Mar-23	9,703,928														
01-Nov-23	6,730,880														
Total receipt	18,083,287														
13.	If donation has been received in form of goods, it has to be confirmed whether the same has been properly valued and the amount involved shall be shown, along with donation received, in FD-4. A statement detailing its use according to FD-5 and the unutilized balance has to be provided.	As confirmed by management, no such donation was received during the period under audit.													
14.	Interest/ exchange gain received on the amount of donation has to be shown separately in statement of accounts and it is to	NA													

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
22.	It should be seen whether any member of the General Body or the Executive Committee of the NGO has received any pay and allowances or honorarium from project fund. If received, full information about the approval of the Executive Committee for the same is to be furnished. Apart from that, if the Chief Executive of the NGO has received full/ part of his salary and allowance from the project under audit or from some other project, the detailed information thereof shall be provided.	No member of the General Body or the Executive Committee of the NGO has received any pay and allowances or honorarium from project fund except below: For Jan – Dec'23: The Executive Director received 10% of her total salary from the project amounting BDT 469,134.
23.	It is to be reported whether the internal control system of the NGO is satisfactory.	The internal control system of the NGO is found satisfactory.
24.	In case any amount has been refunded to the donor by the NGO, if refunded, the details of NGOAB's approval should be mentioned.	No money was refunded to the donor during the period under audit.
25.	In light of Govt. rules and regulation, in case of transactions under the project, opinion has to be given whether Revenue Stamp has been affixed and VAT/ IT has been deducted at source and the deducted amount of VAT/ IT has been properly deposited to the Govt. treasury. Amount deducted, deposited and accrual VAT and IT (separately) has also to be mentioned in the prescribed form as per TOR.	During our audit we found that Revenue Stamp has been affixed in applicable cases. Income Tax and VAT have been deducted at source and the deducted amount of IT & VAT has been duly deposited to the Govt. treasury. Details of Tax and VAT have been presented in Annexure-B(i) and Annexure-B(ii) .
26.	It has to be mentioned whether as per Income Tax Ordinance 1984, the NGO submitted Income Tax Return as a legal body every fiscal year to the National Board of Revenue. Simultaneously, it is to be reported whether any foreigner was employed with the organization and if any whether has been paying Income Tax regularly and settled the previous year's submitted Income Tax Return. Since VAT and IT is important, relevant firm and NGO will provide full information.	CAMPE has obtained Tax Identification Number (TIN). Its ETIN is 631829589056. CAMPE as a legal entity submits income tax return as per Income Tax Ordinance 1984 for each year. There was no foreign employee during the period under audit.
27.	In any project of the NGO whether there was Income Generating Activity (IGA). If any, the information about the name of the IGA, the amount of Income Tax paid on the income earned or Tax Exemption Certificate obtained therefore from NBR have to be mentioned.	The organization did not undertake any Income Generating Activity (IGA) under this project.
28.	Whether any officer/ staff/ member of Executive Committee or General Body of the NGO went on foreign tour with fund/ air ticket/	Foreign travel was not conducted by the employees of the NGO during the period under audit. CAMPE requested for the approval through a


Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment
	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.	letter before every tour and informed to NGOAB accordingly.
29.	The cost of fixed assets, along with a statement of assets, owned by the NGO during the period under audit shall be included in the Audit Report. It shall also be stated whether concerned assets/ title deed/ House Rent Agreement/ land received as donation, transports and other assets are in the name of the NGO.	Statement of assets owned by the NGO during the period under audit was included in note 4 to the financial statements.
30	Whether the fixed/current assets procured from project fund were sold/ transfer? if so, is there any specific approval from NGO Affairs Bureau?	N/A
31.	In course of audit of the concerned project of the NGO, the irregularities/ ineligible expenditures/ unapproved expenditures/ unbudgeted expenditures should be identified by the CA Firm and brought to the notice of the management of the organization on completion of audit in a Management Letter/ Report and a copy thereof should be sent to the Deputy Director (Inspection and Audit) of the Bureau along with Audit Report. If such Letter/ Report is not considered necessary the reasons thereof should be stated.	We have issued a management letter based on the audit of financial statements of the project. Management letter will be sent to Deputy Director (Inspection and Audit) along with audit report.
32.	One CA Firm will not audit the project of a particular NGO continuously for more than five years. For this reason, the CA Firm has to certify that the NGO, under audit, has not been audited for five consecutive years by them.	This project duration is 2 years (01 January 2022 to 31 December 2023). This is the second year of audit.
33.	The list containing the names of the members of Executive Committee/ Governing Body/ Management Committee of the NGO shall be provided.	Details are given in the table below: 1. Mr. Kazi Rafiqul Alam-Chairperson 2. Dr. Manzoor Ahmed-Vice Chairperson 3. Ms. Aroma Dutta-Vice Chairperson 4. Mr. Shishir Anjelo Rozario-Treasurer 5. Ms. Rasheda K. Choudhury-Member Secretary 6. Ms. Jyoti F. Gomes-Adviser 7. Mr. Shamse Ara Hasan-Member 8. Mr. Ghulam Mustafa Dulal-Member

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment						
		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						
34.	It should be stated whether all the expenses related to audit of the project of the NGO's have been met from the concerned project fund.	All the expenses related to audit of the project have been met from the project fund.						
35.	The Memo. No. and date of the enlistment of the CA firm by the NGO Affairs Bureau are to be mentioned.	A. Qasem & Co. Chartered Accountants Memo No. 03.07.2666.657.43.253.17-2458 Date: December 24, 2023 Serial Number: 05						
36.	Whether the financial transaction of the organization is free money laundering and terrorist financing.	During the audit we did not find any transaction which falls under money laundering and terrorist financing.						
37.	Whether all conditions for approving the project are followed properly. There has to be proof and detail opinion of the audit firm about whether the involvement of the local administration in implementing the project activity.	All condition for approving the project is followed properly and local administration was involved regarding implementation of project activities. <table border="1"> <thead> <tr> <th>SL</th><th>Condition</th><th>Status</th></tr> </thead> <tbody> <tr> <td>1</td><td>Related 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> </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
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						

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment		
		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.	The audit work had been done within the due time but there were delays finalizing the report.
		4	Annual report should be submitted in line with the prescribed 08 table as per circular no. 11, para (ka to cha)	Complied
		5	No beneficiary should be selected who is also a beneficiary of similar project implemented by other NGO/government run project.	Complied
		6	Tax and VAT should be deducted as per the circular issued by National Board of Revenue	Complied
		7	Activity progress report and acknowledgement of FD-06 received copy from related district	Complied

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

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


Mohammad Motaleb Hossain FCA
 Partner
 Enrolment Number: 0950

DVC: 2402180950AS329244

Dhaka, 18 February 2024

Annexure-B (i)

Education Outloud-Advocacy and Social Accountability
Implemented by: Campaign for Popular Education (CAMPE)
Statement of deductible, deducted and outstanding amount of Tax / VAT
For the period from 01 January 2023 to 31 December 2023

SI No.	Particulars of expenditures as per Annex A-1	Amount of costs	Deductible amount			Deducted amount			Deposited amount			Outstanding			Challan no. & date
			VAT	Tax	e	VAT	Tax	g	VAT	Tax	i	VAT	Tax	k=(i-e)	
a	b	c	d	e	f	g	h	i	j=(h-d)	k=(i-e)					
1.1	Programme costs														
1.1.1.1	Dialogue on different marginalized issues including gender, ethnicities and disabilities to provide inputs to the education sector policy	736,768	12,775	6,559	12,775	6,559	12,775	6,559	12,775	6,559	6,559	-	-	-	Annex-B (ii)
1.1.1.2	Awareness rising campaign to promote marginalized voice on right to education, social and cultural rights issues	823,785	11,012	5,216	11,012	5,216	11,012	5,216	11,012	5,216	5,216	-	-	-	Annex-B (ii)
1.1.2.1	Manage constituency membership, meetings, review and reflection sessions with the constituency and stakeholders	549,190	6,267	19,247	6,267	19,247	6,267	19,247	6,267	19,247	19,247	-	-	-	Annex-B (ii)
1.1.2.2	Organize campaign around national and international days and events focused on teachers, literacy and numeracy, commitments and progress related issues, etc.	823,785	8,260	3,996	8,260	3,996	8,260	3,996	8,260	3,996	3,996	-	-	-	Annex-B (ii)
2.1.1.1	Capacity building on organizational competencies for the constituency members at the sub-national level	274,595	5,925	2,598	5,925	2,598	5,925	2,598	5,925	2,598	2,598	-	-	-	Annex-B (ii)
2.1.1.2	Capacity building on thematic competencies and advocacy skills for CSO, constituency members and teacher associations	274,595	-	-	-	-	-	-	-	-	-	-	-	-	Annex-B (ii)

SI No.	Particulars of expenditures as per Annex A-1 b	Amount of costs c	Deductible amount		Deducted amount		Deposited amount		Outstanding		Challan no. & date
			VAT d	Tax e	VAT f	Tax g	VAT h	Tax i	VAT j=(h-d)	Tax k=(i-e)	
a											
2.1.2.1	Participation and contribution to different committee, taskforce, technical group and advisory committees in the education sector	10,270	952	318	952	318	952	318	-	-	Annex-B (ii)
2.1.2.2	Participation and contribution in consultative forums and platforms including LEG (ELCG in Bangladesh), Development Partners Constituency, Education Cluster, Need Assessment Working Group, etc. to influence the policy decisions focused on marginalization	10,270								-	Annex-B (ii)
3.1.1.1	Consultation on the human rights obligations for education, implementation of SDG4 and the education sector plan at the national and sub-national level	768,820	36,508	14,280	36,508	14,280	36,508	14,280	-	-	Annex-B (ii)
3.1.1.2	Engagement of local community in education budget advocacy	768,820	7,617	8,781	7,617	8,781	7,617	8,781	-	-	Annex-B (ii)
3.1.2.1	Development and dissemination of factsheets, policy briefs, spotlight reports and alternative reports publish sub-editorials, op-eds	137,239	15,000	4,000	15,000	4,000	15,000	4,000	-	-	Annex-B (ii)
3.1.2.2	Media mobilization and engagement in dialogue, roundtable, consultations and publish supplements	205,976	12,912	7,147	12,912	7,147	12,912	7,147	-	-	Annex-B (ii)
4.1.1.1	Carryout joint action on addressing child marriage, citizen-led assessments, increase the domestic financing, and tax justice issues	274,595	13,404	3,515	13,404	3,515	13,404	3,515	-	-	Annex-B (ii)
4.1.1.2	Workshop on good practices and lessons learnt to improve advocacy Knowledge.	137,239	3,051	1,386	3,051	1,386	3,051	1,386	-	-	Annex-B (ii)



SI No.	Particulars of expenditures as per Annex A-1	Amount of costs	Deductible amount		Deducted amount		Deposited amount		Outstanding		Challan no. & date
			VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	
a	b	c	d	e	f	g	h	i	j=(h-d)	k=(i-e)	
4.1.2.1	Participation in the meeting, seminar and workshops and other consultative process at the regional and international level	1,307,054	-	-	-	-	-	-	-	-	Annex-B (ii)
5.1.1.1	Conduct study on exclusion in education & extreme adversity including access and equity, quality and relevance, management and governance	343,215	30,290	25,958	30,290	25,958	30,290	25,958	-	-	Annex-B (ii)
5.1.1.2	Youth led Action Research focused on impact of COVID 19.	274,595	1,050	350	1,050	350	1,050	350	-	-	Annex-B (ii)
5.1.2.1	Conduct social audit of school level planning governance and organize public hearing	823,785	6,859	3,144	6,859	3,144	6,859	3,144	-	-	Annex-B (ii)
	Sub-total	8,544,596	171,882	106,495	171,882	106,495	171,882	106,495	-	-	
2.1	Programme staff										
2.1.1	National Coordinator (50% time shared cost)	1,841,579	-	113,927	-	113,927	-	113,927	-	-	Annex-B (ii)
2.1.2	Deputy Program Manager (Full-time)	1,599,702	-	20,403	-	20,403	-	20,403	-	-	Annex-B (ii)
2.1.3	Program Officer (Full-time)	1,336,968	-	5,367	-	5,367	-	5,367	-	-	Annex-B (ii)
	Sub-total	4,778,249	-	139,697	-	139,697	-	139,697	-	-	
2.2	Travelling and accommodation										
2.2.1	Travelling	147,101	3,004	1,001	3,004	1,001	3,004	1,001	-	-	Annex-B (ii)
2.2.2	Accommodation	114,412	1,080	420	1,080	420	1,080	420	-	-	Annex-B (ii)
2.2.3	Subsidies /per-diem	114,412	-	-	-	-	-	-	-	-	Annex-B (ii)
	Sub-total	375,925	4,084	1,421	4,084	1,421	4,084	1,421	-	-	
2.3	Operational costs										
2.3.1	Office expenses (rent, utilities, etc.)	782,590	54,780	18,264	54,780	18,264	54,780	18,264	-	-	Annex-B (ii)
2.3.2	Communication, stationery, insurance	184,502	4,147	1,658	4,147	1,658	4,147	1,658	-	-	Annex-B (ii)
2.3.3	Toner for printer and photocopies	37,110	2,567	1,027	2,567	1,027	2,567	1,027	-	-	Annex-B (ii)
	Sub-total	1,004,202	61,494	20,949	61,494	20,949	61,494	20,949	-	-	
2.4.1	Final evaluation	529,143	-	-	-	-	-	-	-	-	Annex-B (ii)



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)	
2.4.2	Annual external audit	172,299	16,500	11,000	16,500	11,000	16,500	11,000	-	-	Annex-B (ii)
2.5.1	Staff training	68,620							-	-	Annex-B (ii)
	Sub-total	770,062	16,500	11,000	16,500	11,000	16,500	11,000	-	-	
3	Administration costs										
3.1	Administrative staff										
3.1.1	Executive Director (10% time shared cost)	617,072	-	16,484	-	16,484	-	16,484	-	-	Annex-B (ii)
3.1.2	Deputy Manager (Finance)	1,442,965	-	27,261	-	27,261	-	27,261	-	-	Annex-B (ii)
3.1.3	Office security (through management company)	149,235	7,908	1,584	7,908	1,584	7,908	1,584	-	-	Annex-B (ii)
3.1.4	Logistics (postage)	82,390	2,925	693	2,925	693	2,925	693	-	-	Annex-B (ii)
	Sub-total	2,291,662	10,833	46,022	10,833	46,022	10,833	46,022	-	-	
3.2	Other costs										
3.2.1	IT service (internet, software maintenance and support)	123,585	6,589	6,202	6,589	6,202	6,589	6,202	-	-	Annex-B (ii)
3.2.2	Office furniture and equipment	-							-	-	Annex-B (ii)
3.2.3	Procurement and inventory control support	82,390							-	-	Annex-B (ii)
3.2.4	Bank charge	5,485							-	-	Annex-B (ii)
3.2.5	Floor service (including floor cleaning, tea and drinking water)	107,131	3,018	1,208	3,018	1,208	3,018	1,208	-	-	Annex-B (ii)
	Sub-total	318,591	9,607	7,410	9,607	7,410	9,607	7,410	-	-	
	Total administration costs	9,538,691	102,518	226,499	102,518	226,499	102,518	226,499	-	-	
	Total program and administration costs	18,083,287	274,400	332,994	274,400	332,994	274,400	332,994	-	-	

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



Education Outloud-Advocacy and Social Accountability
Implemented by: Campaign for Popular Education (CAMPE)
For the period from 01 January 2023 to 31 December 2023
Details of challan no., date and amount deposited to Government Treasury

VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
1.1.1.1 Dialog on different marginalized issues including gender, ethnicities and disabilities to provide inputs to the education sector policy						
08.02.2023	T-13	210	08.02.2023	T-12	63	Sonali Bank Ltd. Satmasjid Branch, Dhaka & Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
08.02.2023	T-13	-	08.02.2023	T-12	1,043	
08.02.2023	T-13	780	08.02.2023	T-12	789	
09.03.2023	T-11	40	09.03.2023	T-12	16	
09.03.2023	T-11	84	09.03.2023	T-12	35	
09.03.2023	T-11	1,089	09.03.2023	T-12	363	
09.03.2023	T-11	476	09.03.2023	T-12	156	
13.04.2023	T-08	3,485	13.04.2023	T-07	1,821	
13.04.2023	T-08	462	13.04.2023	T-07	-	
13.04.2023	T-08	449	13.04.2023	T-07	134	
07.09.2023	T-07	1,551	07.09.2023	T-08	517	
11.10.2023	2324-00114710151	478	11.10.2023	2324-00114917801	159	
09.11.2023	2324-00157510241	953	09.11.2023	2324-00157576561	318	
10.01.2024	2324-00235744621	224	10.01.2024	2324-00235778621	67	
10.01.2024	2324-00235744621	2,376	10.01.2024	2324-00235778621	1,042	
10.01.2024	2324-00235744621	120	10.01.2024	2324-00235778621	36	
Sub-total		12,775	Sub-total		6,559	

1.1.1.2 Awareness rising campaign to promote marginalized voice on right to education, social and cultural rights issues

13.06.2023	T-11	224	13.06.2023	T-10	67	Sonali Bank Ltd. Satmasjid Branch, Dhaka & Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
13.07.2023	T-103	1,885	13.07.2023	T-104	905	
13.07.2023	T-103	1,183	13.07.2023	T-104	654	
13.07.2023	T-103	1,877	13.07.2023	T-104	848	
13.07.2023	T-103	1,959	13.07.2023	T-104	961	
13.07.2023	T-103	3,884	13.07.2023	T-104	1,781	
Sub-total		11,012	Sub-total		5,216	

1.1.2.1 Manage constituency membership, meetings, review and reflection sessions with the constituency and stakeholders

11.10.2023	2324-00114710151	5,505	11.10.2023	2324-00114891531	2,202	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
11.10.2023	2324-00114710151	553	11.10.2023	2324-00114891531	221	
11.10.2023	2324-00114710151	-	11.10.2023	2324-00114819731	16,740	
11.10.2023	2324-00114710151	209	11.10.2023	2324-00114891531	84	
Sub-total		6,267	Sub-total		19,247	



1.1.2.2 Organize campaign around national and international days and events focused on teachers, literacy and numeracy, commitments and progress related issues, etc.

09.11.2023	2324-00157510241	224	09.11.2023	2324-00157529781	67	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
09.11.2023	2324-00157510241	1,937	09.11.2023	2324-00157529781	876	
09.11.2023	2324-00157510241	1,787	09.11.2023	2324-00157529781	855	
09.11.2023	2324-00157510241	1,991	09.11.2023	2324-00157529781	869	
07.12.2023	2324-00199902661	1,044	07.12.2023	2324-00199905551	564	
10.01.2024	2324-00235744621	1,277	10.01.2024	2324-00235778621	765	
Sub-total		8,260	Sub-total		3,996	

2.1.1.1 Capacity building on organizational competencies for the constituency members at the sub-national level

10.01.2024	2324-00235744621	128	10.01.2024	2324-00235778621	38	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
10.01.2024	2324-00235744621	2,629	10.01.2024	2324-00235778621	1,052	
10.01.2024	2324-00235744621	1,386	10.01.2024	2324-00235778621	364	
10.01.2024	2324-00235744621	1,050	10.01.2024	2324-00235778621	700	
10.01.2024	2324-00235744621	132	10.01.2024	2324-00235778621	44	
10.01.2024	2324-00235744621	600	10.01.2024	2324-00235792631	400	
Sub-total		5,925	Sub-total		2,598	

2.1.1.2 Capacity building on thematic competencies and advocacy skills for CSO, constituency members and teacher associations

		-			-	
Sub-total		-	Sub-total		-	

2.1.2.1 Participation and contribution to different committee, taskforce, technical group and advisory committees in the education sector

10.01.2024	2324-00235744621	852	10.01.2024	2324-00235792631	318	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
Sub-total		952	Sub-total		318	

2.1.2.2 Participation and contribution in consultative forums and platforms including LEG (ELCG in Bangladesh), Development Partners Constituency, Education Cluster, Need Assessment Working Group, etc. to influence the policy decisions focused on marginalization

		-			-	
Sub-total		-	Sub-total		-	

3.1.1.1 Consultation on the human rights obligations for education, implementation of SDG4 and the education sector plan at the national and sub-national level

13.07.2023	T-103	13,043	13.07.2023	T-104	3,478	Sonali Bank Ltd Satmasjid Branch, Dhaka & Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
07.09.2023	T-07	1,905	07.09.2023	T-08	540	
11.10.2023	2324-00114710151	21,560	11.10.2023	2324-00114819731	8,384	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
07.12.2023	2324-00199902661	-	07.12.2023	2324-00199908031	1,878	
Sub-total		36,508	Sub-total		14,280	



3.1.1.2 Engagement of local community in education budget advocacy .

13.04.2023	T-08	-	13.04.2023	T-07	219	Sonali Bank Ltd. Satmasjid Branch, Dhaka
13.04.2023	T-08	-	13.04.2023	T-07	345	
13.04.2023	T-08	2,748	13.04.2023	T-07	1,269	
13.04.2023	T-08	4,869	13.04.2023	T-07	2,543	
13.06.2023	T-11	-	13.06.2023	T-10	4,405	
Sub-total		7,617	Sub-total		8,781	

3.1.2.1 Development and dissemination of factsheets, policy briefs, spotlight reports and alternative reports publish sub-editorials, op-eds

13.07.2023	T-103	15,000	13.07.2023	T-104	4,000	Sonali Bank Ltd. Satmasjid Branch, Dhaka
Sub-total		15,000	Sub-total		4,000	

3.1.2.2 Media mobilization and engagement in dialogue, roundtable, consultations and publish supplements

08.02.2023	T-13	4,423	08.02.2023	T-12	1,180	Sonali Bank Ltd. Satmasjid Branch, Dhaka
11.05.2023	T-04	676	11.05.2023	T-03	298	
13.06.2023	T-11	-	13.06.2023	T-10	3,586	
13.07.2023	T-103	7,813	13.07.2023	T-104	2,083	
Sub-total		12,912	Sub-total		7,147	

4.1.1.1 Carryout joint action on addressing child marriage, citizen-led assessments, increase the domestic financing, and tax justice issues

08.02.2023	T-13	282	08.02.2023	T-12	113	Sonali Bank Ltd. Satmasjid Branch, Dhaka & Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
08.02.2023	T-13	11,200	08.02.2023	T-12	1,493	
08.02.2023	T-13	1,658	08.02.2023	T-12	1,821	
11.10.2023	2324-00114710151	264	11.10.2023	2324-00114891531	88	
Sub-total		13,404	Sub-total		3,515	

4.1.1.2 Workshop on good practices and lessons learnt to improve advocacy Knowledge.

13.04.2023	T-08	3,051	13.04.2023	T-07	1,386	Sonali Bank Ltd. Satmasjid Branch, Dhaka
Sub-total		3,051	Sub-total		1,386	

4.1.2.1 Participation in the meeting, seminar and workshops and other consultative process at the regional and international level

Sub-total		-	Sub-total		-	
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5.1.1.1 Conduct study on exclusion in education & extreme adversity including access and equity, quality and relevance, management and governance					
10.01.2024	2324-00235744621	750	10.01.2024	2324-00235778621	250
10.01.2024	2324-00235744621	-	10.01.2024	2324-00235792631	6,770
10.01.2024	2324-00235744621	952	10.01.2024	2324-00235792631	318
10.01.2024	2324-00235744621	26,087	10.01.2024	2324-00235792631	17,391
10.01.2024	2324-00235744621	263	10.01.2024	2324-00235778621	105
10.01.2024	2324-00235744621	2,238	10.01.2024	2324-00235778621	1,124
Sub-total		30,290	Sub-total		25,958

Janata Bank Ltd.
Mohammadpur
Cor. Branch,
Dhaka

5.1.1.2 Youth led Action Research focused on impact of COVID 19.					
13.04.2023	T-08	1,050	13.04.2023	T-07	350
Sub-total		1,050	Sub-total		350

Sonali Bank Ltd.
Satmasjid Branch,
Dhaka

5.1.2.1 Conduct social audit of school level planning, governance and organize public hearing					
13.04.2023	T-08	3,160	13.04.2023	T-07	1,452
11.10.2023	2324-00114710151	1,780	11.10.2023	2324-00114891531	804
10.01.2024	2324-00235744621	1,328	10.01.2024	2324-00235778621	533
10.01.2024	2324-00235744621	591	10.01.2024	2324-00235778621	355
Sub-total		6,859	Sub-total		3,144

Sonali Bank Ltd.
Satmasjid Branch,
Dhaka
&
Janata Bank Ltd.
Mohammadpur
Cor. Branch,
Dhaka

2.1.1 National Coordinator (50% time shared cost)					
			06.04.2023	T-03	22,047
			26.06.2023	T-82	19,380
			31.08.2023	T-13	7,500
			13.09.2023	T-21	7,500
			11.10.2023	2324-00115026191	7,500
			08.11.2023	2324-00160775031	15,000
			07.12.2023	2324-00202651621	15,000
			04.01.2024	2324-00231497961	20,000
Sub-total		-	Sub-total		113,927

Sonali Bank Ltd.
Satmasjid Branch,
Dhaka
&
Janata Bank Ltd.
Mohammadpur
Cor. Branch,
Dhaka

2.1.2 Deputy Program Manager (Full-time)					
			06.04.2023	T-03	8,832
			26.06.2023	T-82	5,821
			31.08.2023	T-13	1,000
			13.09.2023	T-21	1,000
			11.10.2023	2324-00115057361	1,000
			08.11.2023	2324-00160775031	1,000
			07.12.2023	2324-00202651621	1,000
			04.01.2024	2324-00231497961	750
Sub-total		-	Sub-total		20,403

Sonali Bank Ltd.
Satmasjid Branch,
Dhaka
&
Janata Bank Ltd.
Mohammadpur
Cor. Branch,
Dhaka



2.1.3 Program Officer (Full-time)						
			06.04.2023	T-03	2,860	Sonali Bank Ltd. Satmasjid Branch, Dhaka & Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
			26.06.2023	T-82	5	
			31.08.2023	T-13	417	
			13.09.2023	T-21	417	
			11.10.2023	2324-00115057361	417	
			08.11.2023	2324-00160775031	417	
			07.12.2023	2324-00202651621	417	
			04.01.2024	2324-00231497961	417	
Sub-total		-	Sub-total		5,367	

2.2.1 Travelling						
09.03.2023	T-11	750	09.03.2023	T-12	250	Sonali Bank Ltd. Satmasjid Branch, Dhaka & Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
09.03.2023	T-11	825	09.03.2023	T-12	275	
07.12.2023	2324-00199902661	1,429	07.12.2023	2324-00199908901	476	
Sub-total		3,004	Sub-total		1,001	

2.2.2 Accommodation						
10.01.2024	2324-00235744621	1,080	10.01.2024	2324-00235778621	420	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
Sub-total		1,080	Sub-total		420	

2.2.3 Subsidies /per-diem						
Sub-total		-	Sub-total		-	

2.3.1 Office expenses (rent, utilities, etc.)						
08.02.2023	T-13	4,565	08.02.2023	T-12	1,522	Sonali Bank Ltd. Satmasjid Branch, Dhaka & Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
09.03.2023	T-11	4,565	09.03.2023	T-12	1,522	
13.04.2023	T-08	4,565	13.04.2023	T-07	1,522	
11.05.2023	T-04	4,565	11.05.2023	T-03	1,522	
13.06.2023	T-11	4,565	13.06.2023	T-10	1,522	
13.07.2023	T-103	4,565	13.07.2023	T-104	1,522	
07.08.2023	T-09	4,565	07.08.2023	T-08	1,522	
07.09.2023	T-07	4,565	07.09.2023	T-08	1,522	
11.10.2023	2324-00114710151	4,565	11.10.2023	2324-00114845441	1,522	
09.11.2023	2324-00157510241	4,565	09.11.2023	2324-00157590871	1,522	
07.12.2023	2324-00199902661	4,565	07.12.2023	2324-00199907111	1,522	
10.01.2024	2324-00235744621	4,565	10.01.2024	2324-00235782361	1,522	
Sub-total		54,780	Sub-total		18,264	



2.3.2 Communication, stationery, insurance						
11.10.2023	2324-00114710151	1,166	11.10.2023	2324-00114891531	466	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
09.11.2023	2324-00157510241	2,175	09.11.2023	2324-00157529781	870	
09.11.2023	2324-00157510241	806	09.11.2023	2324-00157529781	322	
Sub-total		4,147	Sub-total		1,658	

2.3.3 Toner for printer and photocopier						
08.02.2023	T-13	851	08.02.2023	T-12	340	Sonali Bank Ltd. Satmasjid Branch, Dhaka
09.11.2023	2324-00157510241	1,716	09.11.2023	2324-00157529781	687	
Sub-total		2,567	Sub-total		1,027	

2.4.1 Final evaluation						
Sub-total		-	Sub-total		-	

2.4.2 Annual external audit						
13.04.2023	T-08	16,500	13.04.2023	T-07	11,000	Sonali Bank Ltd. Satmasjid Branch, Dhaka
Sub-total		16,500	Sub-total		11,000	

2.5.1 Staff training						
Sub-total		-	Sub-total		-	

3.1.1 Executive Director (10% time shared cost)						
			06.04.2023	T-03	4,772	Sonali Bank Ltd. Satmasjid Branch, Dhaka & Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
			26.06.2023	T-82	8,212	
			31.08.2023	T-13	600	
			13.09.2023	T-21	600	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
			11.10.2023	2324-00115026191	600	
			08.11.2023	2324-00160775031	600	
			07.12.2023	2324-00202651621	600	
			04.01.2024	2324-00231497961	500	
Sub-total		-	Sub-total		16,484	

3.1.2 Deputy Manager (Finance)						
			06.04.2023	T-03	11,202	Sonali Bank Ltd. Satmasjid Branch, Dhaka & Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
			26.06.2023	T-82	12,875	
			31.08.2023	T-13	700	
			13.09.2023	T-21	700	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
			11.10.2023	2324-00115057361	700	
			08.11.2023	2324-00160775031	417	
			07.12.2023	2324-00202651621	417	
			04.01.2024	2324-00231497961	250	
Sub-total		-	Sub-total		27,261	



3.1.3 Office security (through management company)					
08.02.2023	T-13	659	08.02.2023	T-12	132
13.04.2023	T-08	659	13.04.2023	T-07	132
13.04.2023	T-08	659	13.04.2023	T-07	132
11.05.2023	T-04	659	11.05.2023	T-03	132
13.06.2023	T-11	659	13.06.2023	T-10	132
13.07.2023	T-103	659	13.07.2023	T-104	132
07.08.2023	T-09	659	07.08.2023	T-08	132
07.09.2023	T-07	659	07.08.2023	T-08	132
11.10.2023	2324-00114710151	659	11.10.2023	2324-00114917801	132
09.11.2023	2324-00157510241	659	09.11.2023	2324-00157576561	132
07.12.2023	2324-00199902661	659	07.12.2023	2324-00199908901	132
10.01.2024	2324-00235744621	659	10.01.2024	2324-00235792631	132
Sub-total		7,908	Sub-total		1,584

Sonali Bank Ltd.
Satmasjid Branch,
Dhaka
&
Janata Bank Ltd.
Mohammadpur
Cor. Branch,
Dhaka

3.1.4 Logistics (postage)					
13.06.2023	T-11	227	13.06.2023	T-10	68
13.07.2023	T-103	677	13.07.2023	T-104	203
10.01.2024	2324-00235744621	572	10.01.2024	2324-00235778621	229
10.01.2024	2324-00235744621	1,449	10.01.2024	2324-00235778621	193
Sub-total		2,925	Sub-total		693

Sonali Bank Ltd.
Satmasjid Branch,
Dhaka
&
Janata Bank Ltd.
Mohammadpur
Cor. Branch,
Dhaka

3.2.1 IT service (internet, software maintenance and support)					
08.02.2023	T-13	143	08.02.2023	T-12	286
08.02.2023	T-13	1,709	08.02.2023	T-12	684
09.03.2023	T-11	143	09.03.2023	T-12	286
13.04.2023	T-08	143	13.04.2023	T-07	286
13.04.2023	T-08	452	13.04.2023	T-07	181
11.05.2023	T-04	143	11.05.2023	T-03	286
13.06.2023	T-11	143	13.06.2023	T-10	286
13.07.2023	T-103	283	13.07.2023	T-104	113
13.07.2023	T-103	143	13.07.2023	T-104	286
07.08.2023	T-09	143	07.08.2023	T-08	286
07.09.2023	T-07	143	07.09.2023	T-08	286
11.10.2023	2324-00114710151	143	11.10.2023	2324-00114891531	286
11.10.2023	2324-00114710151	2,429	11.10.2023	2324-00114891531	1,106
11.10.2023	2324-00114710151	-	11.10.2023	2324-00114891531	686
09.11.2023	2324-00157510241	143	09.11.2023	2324-00157529781	286
07.12.2023	2324-00199902661	143	07.12.2023	2324-00199905551	286
10.01.2024	2324-00235744621	143	10.01.2024	2324-00235778621	286
Sub-total		6,589	Sub-total		6,202

Sonali Bank Ltd.
Satmasjid Branch,
Dhaka
&
Janata Bank Ltd.
Mohammadpur
Cor. Branch,
Dhaka

3.2.2 Office furniture and equipment					
Sub-total		-	Sub-total		-

3.2.3 Procurement and inventory control support					
Sub-total		-	Sub-total		-



3.2.4 Bank charge					
		-		-	
Sub-total		-	Sub-total	-	

3.2.5 Floor service (including floor cleaning, tea and drinking water)					
09.03.2023	T-11	139	09.03.2023	T-12	56
13.04.2023	T-08	1,505	13.04.2023	T-07	602
11.05.2023	T-04	185	11.05.2023	T-03	74
13.06.2023	T-11	140	13.06.2023	T-10	56
13.07.2023	T-103	134	13.07.2023	T-104	54
07.08.2023	T-09	138	07.08.2023	T-08	55
07.09.2023	T-07	136	07.09.2023	T-08	55
07.12.2023	2324-00199902661	343	07.12.2023	2324-00199905551	137
10.01.2024	2324-00235744621	298	10.01.2024	2324-00235778621	119
Sub-total		3,018	Sub-total		1,208

Sonali Bank Ltd.
Satmasjid Branch,
Dhaka
&
Janata Bank Ltd.
Mohammadpur
Cor. Branch,
Dhaka

Grand total	274,400	Grand total	332,994	
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