

Campaign for Popular Education (CAMPE)

"Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project"

Funded by:
Oxfam in Bangladesh

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

For the period from 01 July 2024 to 30 June 2025

S. F. AHMED & CO.

Chartered Accountants | since 1958
House # 51 (2nd floor), Road # 9, Block F,
Banani, Dhaka 1213, Bangladesh
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THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

Table of Contents

Particulars		Page No.
Part-I		
01.	Auditors' Report on the Financial Statements	i
02.	Statement of Financial Position	1
03.	Statement of Income and Expenditure	2
04.	Statement of Receipts & Payments	3
05.	Notes to the Financial Statements	4
06.	Detail break-up of foreign grants receipt (Annexure -1)	12
Part-II		
01.	FD-4 Certificate	13
02.	Schedule of Budget Variance & Reason (Annexure- FD-4/1)	14
03.	Fund Reconciliation Statement of foreign donation (Annexure- FD-4/2)	16
04.	Compliance with Instruction of NGO Affairs Bureau	17
05.	Summary of Tax & VAT payment (Annexure-B)	25



Independent Auditors' Report**To****The Executive Committee of Campaign for Popular Education (CAMPE)****Report on the Audit of the Financial Statements****Opinion**

We have audited the accompanying financial statements of "Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project" (FD-4) Project of Campaign for Popular Education (CAMPE), which comprise the Statement of Financial Position as at 30 June 2025, the Statement of Income and Expenditure 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 "Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project" (FD-4) Project of Campaign for Popular Education (CAMPE), as at 30 June 2025, 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 : *S. F. Ahmed & Co.*
Engagement Partner Name : Md. Enamul Haque Choudhury, FCA
Senior Partner/Enrollment No. 471
DVC Number : 2509290471AS222003
Date : 29 September 2025



PART-I

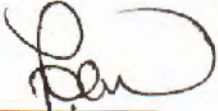
Auditors' Report on the Financial Statements

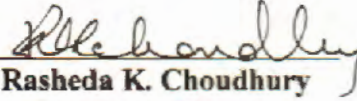


**Influence the implementation of policy and enhance the rights of Domestic Workers in
Bangladesh Under EWCSA Project**
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Oxfam in Bangladesh
Statement of financial position
as at 30 June 2025

	Notes	Amount in BDT 30-Jun-25
Assets		
<i>Non-current assets</i>		
Property, plant and equipment	4.0	56,158
<i>Current assets</i>		
Cash and cash equivalents	5.0	721,221
Total assets		777,379
Fund and liabilities		
<i>Fund</i>		
Advance donor grants	6.0	721,221
<i>Non-current liabilities</i>		
Deferred income - investment in PPE	7.0	56,158
<i>Current liabilities</i>		
Accounts payable	8.0	-
Total fund & liabilities		777,379

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

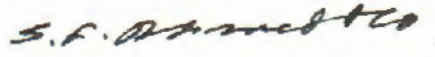

Prodip Kumar Sen
Manager (Finance & Admin)


Rasheda K. Choudhury
Executive Director

Signed in terms of our annexed report of even date.



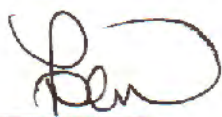
Dated, Dhaka;
29 September 2025

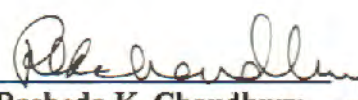

Md. Enamul Haque Choudhury, FCA
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No. : 2509290471AS222003

Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh Under EWCSA Project
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Oxfam in Bangladesh
Statement of income and expenditure
for the year ended 30 June 2025

	Notes	Amount in BDT 01 July 2024 to 30 June 2025
Income		
Grant income	9.0	2,822,673
Bank interest		52
Total		2,822,725
Expenditure		
Program activity cost	10.0	1,251,700
Staff cost	11.0	1,187,503
Office overheads and administration	12.0	369,913
Depreciation	4.0	13,557
Total expenditure		2,822,673
Surplus of income over expenditure		52
Total		2,822,725

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


Prodip Kumar Sen
 Manager (Finance & Admin)


Rasheda K. Choudhury
 Executive Director

Signed in terms of our annexed report of even date.



Dated, Dhaka;
 29 September 2025


Md. Enamul Haque Choudhury, FCA
 Senior Partner
 S. F. Ahmed & Co.
 Chartered Accountants
 DVC No. : 2509290471AS222003

**Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh Under
EWCSA Project**

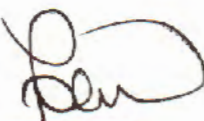
Implemented by: Campaign for Popular Education (CAMPE)

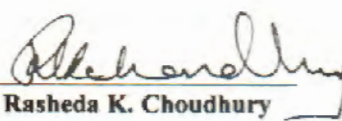
Funded by: Oxfam in Bangladesh

Statement of receipts and payments
for the year ended 30 June 2025

	Notes	Amount in BDT 01 July 2024 to 30 June 2025
Opening balance		
Cash in hand		-
Cash at bank		-
		-
Receipts		
Fund received from donor	Annex-1	3,600,000
Bank interest		52
Total		3,600,052
Payments		
Program activity cost	10.0	1,251,700
Staff cost	11.0	1,187,503
Office overheads and administration	12.0	369,913
Fixed asset cost		69,715
Total payments		2,878,831
Closing balance		
Cash in hand		7,663
Cash at bank	5.1	713,558
		721,221
Total		3,600,052

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


Prodip Kumar Sen
Manager (Finance & Admin)


Rasheda K. Choudhury
Executive Director

Signed in terms of our annexed report of even date.



Dated, Dhaka;
29 September 2025


Md. Enamul Haque Choudhury, FCA
Senior Partner
S. F. Ahmed & Co.
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DVC No. : 2509290471AS222003

**Influence the implementation of policy and enhance the rights of Domestic Workers in
Bangladesh under EWCSA Project**
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Oxfam in Bangladesh
Notes to the financial statements
As at and for the year ended 30 June 2025

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

According to BBS Survey 2022, there are about 2.5 million people in Bangladesh, employed as domestic worker. About 80% of them are girls and women, who have migrated from rural areas due to river erosion, acute poverty etc. for hunting a better job and better livelihood in the big cities like Dhaka, Chottogram and Khulna etc. But due to lack of necessary education and skills, they can't be employed in the descent job and in course of time, most of them turn to domestic workers.

Though, the government has taken number of affirmative actions towards development of girls and women over the last two decades. But the domestic workers rarely benefitted due to following reasons:

- Domestic workers do not have social status and occupational recognition. They are not recognized as "labour" under the Bangladesh Labour Law 2006. Therefore, they can't enjoy labour rights and benefits.
- Domestic worker usually works under an individual employer for household works where formal contract is not maintaining. So that domestic worker faces significant barriers e. g. lack of fair wage, unhealthy working conditions, mental and physical torture etc. by the employers.
- The most of the domestic workers are illiterate/semi-literate and rarely literates. Moreover, they are untrained and unaware about their rights and responsibilities. Even they can't clearly understand their problems. So they don't realize to be united and come under an umbrella that can represent these large number of people as well as to pressurize the government for framing necessary laws in favour of the girls and women domestic worker.
- Though the government of Bangladesh formulated Domestic Workers Protection and Welfare Policy 2015 to ensure decent work for the domestic worker but the government yet formulate legal framework to implement the policy.
- It is noted that over the last few years 8 organizations including CAMPE has taken joint initiative to secure right of DWs including inclusion of Bangladesh Labor Law. However, the government of Bangladesh recently revised the Law, but unfortunately domestic workers were not included in the law.

Therefore, it is necessary to reinforce the policy advocacy and awareness raising initiative for ensuring rights and dignity of domestic workers in Bangladesh.

The overall situation of domestic workers in their workplace are exploitative and serious violation of the Article 32 (1) constitution of the people republic of Bangladesh. In terms of ILO new standards the present situation of DWs are worst.

1.3 Objectives of the project

Overall objectives:

Contributed to strengthen the role of policymakers to formalize the occupation of domestic workers and enhance for implementing of policy.

Outcomes and Outputs of the proposed action:

Major Outcomes

1. Accelerated the process to secure the rights of women domestic workers
2. Increased participation of domestic workers to claim their rights at the different forums.

Outputs of the Project:

- 1.1 Influenced concerned officials of related agencies /departments to protect the rights of domestic workers.
- 1.2 Strengthened accountability mechanism of employers, local government, law enforcement agencies about Rights of DW.
- 2.1 Raised awareness of DWs and other stakeholders about rights & dignity of
- 2.2 Raised voice of domestic workers to claim their rights in various forums.

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 Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA 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 Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA 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 Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project 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 new project, so comparative has not been considered for consistency and understandability.

2.8 Reporting period

The reporting period of the Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project covers one year from 01 July 2024 to 30 June 2025.

2.9 Date of authorization for issue of the financial statements

Management reviewed the financial statements and authorized them for issue on 29 September 2025.

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 Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA 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:

Particulars	Rate of depreciation
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 Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project.

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 30 Jun 2025
	Balance as at 01 Jul 2024	During the year		Balance as at 30 Jun 2025		Balance as at 01 Jul 2024	During the year		
		Addition	Disposal				Charged	Disposal	
Computer and office equipment	-	69,715	-	69,715	33.33%	-	13,557	-	56,158
Total as of 30 June 2025	-	69,715	-	69,715		-	13,557	-	56,158



Amount in BDT
30-Jun-25

5.0 Cash and cash equivalents

Cash in hand		7,663
Cash at bank	5.1	713,558
		<u>721,221</u>

5.1 Cash at bank

Bank Name	Branch	Account No.	Amount in BDT
Janata bank	Mohammadpur Corporate Branch	100017944791	713,558
			<u>713,558</u>

6.0 Advance donor grants

Opening balance	-
Add: Fund received from donor	3,600,000
Bank interest	52
	<u>3,600,052</u>
Less: Operating expense except depreciation	2,809,116
Less: Transfer to fixed assets fund	69,715
	<u>2,878,831</u>
Closing balance	<u>721,221</u>

7.0 Deferred income - investment in PPE

Opening balance	-
Add: Addition during the year	69,715
	<u>69,715</u>
Less: Realized through usage of assets	13,557
Closing balance	<u>56,158</u>

8.0 Accounts payable

Opening balance	-
Add: Addition during the year	-
Less: Payment during the year	-
Closing balance	<u>-</u>

9.0 Grants income

Grants income	2,809,116
Add : Investment in fixed asset for depreciation	13,557
Total	<u>2,822,673</u>



01 Jul 2024 to 30
Jun 2025

10.0 Program activity cost

Activity: Situation analysis to know the progress challenges and opportunities to protect rights of DWs with recommendation and publish	186,361
Activity: Dialogues/Interaction /sharing meetings with different stakeholders including concerned duty bearers, city word commissioners and DW leaders to introduce home based monitoring.	85,654
Activity:Organize national level advocacy meeting with high level officials and place demands/expectations of DWs.	-
Activity: Publish Open Appeal to the Hon'ble Prime-minister.	557,613
Activity: Organize Rally / Human Chain/ Gatherings and distribution of IEC material	27,305
Activity: Organize roundtable discussion with print media and brought-out supplements.	300,000
Activity: Meeting with consultative forums and related bodies.	46,985
Activity: Organize public hearing to identify emerging issues related to female domestic workers and aware of service-providers / policy makers and media towards decent	47,782
	1,251,700

11.0 Staff cost

Project coordinator (Full time)	422,756
Technical officer / Project assistant	181,699
Project finance officer	290,548
Deputy director (Shared)-strategic direction of project	97,500
Program manager - (Shared) - M&E and reporting	97,500
Manager - Fin,HR & admin- (Shared) - Compliance & financial reporting	97,500
	1,187,503

12.0 Office overheads and administration

Office rent (6% of the total rent)	156,000
Utility expenses (Elec., WASA, Gas)	31,370
Repair & maint. of equipments	27,367
Stationery & photocopy	9,902
Communication (Tel, Mobile, Internet, etc)	19,690
Water filter (Pure It) - 1	5,000
Local conveyance	22,543
Staff meeting costs	9,489
Floor service & cleaning materials	75,365
Recruitment expenses	7,826
Bank charge	5,361
As per receipt & payment	369,913
Annual audit fees	-
As per income & expenditure	369,913



Annexure-1

Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project

Implemented by: Campaign for Popular Education (CAMPE)

Details break-up of Foreign Grants Receipts/Fund Received
for the period from 01 July 2024 to 30 June 2025

					Amount in BDT
Sl. No.	Name of Donor	Bank Name & Branch	Account type & No.	Date	30 June 2025
1	Oxfam in Bangladesh	BRAC Bank & Dhanmondi-27	SND AC. No.2066004850001	21.11.2024	3,600,000
Total					3,600,000



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 July 2024 to 30 June 2025. 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	:	Campaign for Popular Education (CAMPE)
2.	Registration Number (Lates renewal)	:	Registration # 639, dated 28 July 1992 and renewed on 28 July 2017 effective from 28 July 2017
3.	Address (with telephone number, website & email)	:	House # 2/4, Shahjahan Road, Mohammadpur, Dhaka-1207, Tel: 027553737 E-mail: info@campebd.org Website: www.campebd.org
4.	Name and duration of the project	:	Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project. Duration: 01 July 2024 to 31 August 2025
5.	Audit period of project	:	01 July 2024 to 30 June 2025
6.	Opening balance of the year/period	:	Nil
7.	Foreign donation received during the audit period	:	Tk. 3,600,000 (Received from donor during the year)
8.	Foreign donation utilized during audit period	:	Tk. 2,878,831 (As per budget variance Annexure-FD-4/1)
9.	Balance of foreign donation at the end of audit period	:	Tk. 721,169 (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 :

S. F. Ahmed for.

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

DVC Number : 2509290471AS222003

Date : 29 September 2025



Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project

Implemented by: Campaign for Popular Education (CAMPE)

Statement of Budget Variance

for the period from 01 July 2024 to 30 June 2025

1	Project approval no. and date	: 03.07.2666.662.68.047.24-341, dated 23 October 2024 : 03.07.2666.662.68.047.24-133, dated 24 April 2025
2	Fund clearance no. & date	: 03.07.2666.662.68.047.24-341, dated 23 October 2024
3	Funded by	: Oxfam in Bangladesh
4	Project period and budget	: 01 July 2024 to 31 August 2025; BDT 45,00,000
5	Reporting period and budget	: 01 July 2024 to 30 June 2025; BDT 45,00,000

Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
1	Programme cost					
1.1.1	Situation analysis to know the progress challenges and opportunities to protect rights of DWs with recommendation and publish	333,200	186,361	146,839	44%	Negligible Variance
1.1.2	Dialogues/ Interaction /sharing meetings with different stakeholders including concerned duty bearers, city word commissioners and DW leaders to introduce home based monitoring.	85,654	85,654	-	0%	Negligible Variance
1.2.1	Organize national level advocacy meeting with high level officials and place demands/expectations of DWs.	1,020,000	-	1,020,000	100%	Negligible Variance
1.2.2	Publish Open Appeal to the Hon'ble Prime-minister.	637,131	557,613	79,518	12%	Negligible Variance
2.1.1	Organize Rally / Human Chain/ Gatherings and distribution of IEC material	27,305	27,305	-	0%	Negligible Variance
2.1.2	Organize roundtable discussion with print media and brought-out supplements.	300,000	300,000	-	0%	Negligible Variance
2.2.1	Meeting with consultative forums and related bodies.	65,286	46,985	18,301	28%	Negligible Variance
2.2.2	Organize public hearing to identify emerging issues related to female domestic workers and aware of service-providers / policy makers and media towards decent employment.	47,782	47,782	-	0%	Negligible Variance
	Sub-total	2,516,358	1,251,700	1,264,658	50%	
2	Programme staff					
2.1	Project Coordinator (Full Time)	512,773	422,756	90,017	18%	The project was extended upto August 2025 and NGOAB approval was obtained on 23rd June 2025. Therefore, the unutilized amount will be spent for the months of Jul-Aug 25.
2.2	Technical Officer / Project Assistant	221,700	181,699	40,001	18%	
2.3	Project Finance Officer	350,549	290,548	60,001	17%	
	Sub-total	1,085,022	895,003	190,019	18%	
	Total program costs	3,601,380	2,146,703	1,454,677	40%	



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
3	Management & Administration costs					
3.1	Human Resources					
3.1	Deputy Director (Shared)-Strategic Direction of Project	112,500	97,500	15,000	13%	The project was extended upto August 2025 and NGOAB approval was obtained on 23rd June 2025. Therefore, the unutilized amount will be spent for the months of Jul-Aug"25.
3.2	Program Manager - (Shared) - M&E and reporting	112,500	97,500	15,000	13%	
3.3	Manager - Fin,HR & Admin- (Shared) - Compliance & Financial Reporting	112,500	97,500	15,000	13%	
	Sub-total	337,500	292,500	45,000	13%	
3.2	Administration					
	Office Rent (6% of the total rent)	182,000	156,000	26,000	14%	The project was extended upto August 2025 and NGOAB approval was obtained on 23rd June 2025. Therefore, the unutilized amount will be spent for the months of Jul-Aug"25.
	Utility Expenses (Elec., WASA, Gas)	37,370	31,370	6,000	16%	
	Repair & Maint. of equipments	30,000	27,367	2,633	9%	Negligible Variance
	Stationery & Photocopy	10,826	9,902	924	9%	Negligible Variance
	Communication (Tel, Mobile, Internet, etc)	24,000	19,690	4,310	18%	The project was extended upto August 2025 and NGOAB approval was obtained on 23rd June 2025. Therefore, the unutilized amount will be spent for the Months of Jul-Aug"25.
	Laptop - 1	69,715	69,715	-	0%	
	Water filter (Pure It) - 1	5,000	5,000	-	0%	
	Local Conveyance	22,801	22,543	258	1%	Negligible Variance
	Staff Meeting Costs	11,159	9,489	1,670	15%	The project was extended upto August 2025 and NGOAB approval was obtained on 23rd June 2025. Therefore, the unutilized amount will be spent for the months of Jul-Aug"25.
	Floor Service & Cleaning Materials	85,327	75,365	9,962	12%	
	Audit Fee	70,000	-	70,000	100%	The expenditure was incurred as per actual requirement.
	Recruitment Expenses	7,826	7,826	-	0%	
	Bank Charge	5,096	5,361	(265)	-5%	The expenditure was incurred as per bank statement.
	Sub-total	561,120	439,628	121,492	22%	
	Total administration costs	898,620	732,128	166,492	19%	
	Total	4,500,000	2,878,831	1,621,169	36%	
	Less: Provision during the year		-			
	Total utilised during the year		2,878,831			

Firm's Name
Firm's Registration No.

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

Signature

S. F. Ahmed & Co.

Engagement Partner Name

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

DVC Number

: 2509290471AS222003

Date

: 29 September 2025



**Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh Under
EWCSA Project**

Implemented by: Campaign for Popular Education (CAMPE)

Funded by: Oxfam in Bangladesh

for the period from 01 July 2024 to 30 June 2025

Notes to FD-4

Reconciliation between cash and bank balances and unutilized of donation:

Particulars	Note	Amount in BDT		
		Fund Receive	Other than foreign donation	Total
Opening balance		-	-	-
Add. received during the period	Annexure-1	3,600,000	-	3,600,000
Fund available for utilization		3,600,000	-	3,600,000
Less: Utilized during the period (as per Annexure-FD 4/1)		2,878,831	-	2,878,831
Foreign donation unutilized during the period		721,169	-	721,169
Less. Program advance		-	-	-
Add. Bank interest received during the period		-	52	52
Closing cash & cash equivalents		721,169	52	721,221



"Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project"

**Implemented by: Campaign for Popular Education (CAMPE)
COMPLIANCE WITH INSTRUCTIONS OF NGO AFFAIRS BUREAU**

Name of Project : "Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project "

Project approval no. and date : Letter Ref 03.07.2666.662.68.047.24-341, dated 23 October 2024
Letter Ref 03.07.2666.662.68.047.24-133, dated 24 April 2025

Name of Organization : Campaign for Popular Education (CAMPE)

In the Audit Report prepared on completion of the audit of the accounts, the project named " Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project " for the period from 01 July 2024 to 30 June 2025 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 Campaign for Popular Education (CAMPE) "Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project" has complied with them. The project has been implemented properly as per terms of project approval (FD-4).
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 accrual 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	The audit report has been prepared separately for the project "Influence the implementation of policy and enhance



Sl. No.	Issues to be complied with as per ToR provided by NGO Affair Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance
	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 rights of Domestic Workers in Bangladesh under EWCSA Project" which was approved for the period from 01 July 2024 to 30 June 2025. The project has not received any local income/ Contribution in the period under audit.
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:	10 July 2025
	b) Name of the Project:	"Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh"
	c) Duration of the Project:	01 July 2024 to 30 June 2025
	d) Memo No. & date of approval of the Project:	03.07.2666.662.68.047.24-341, dated: 23 October 2024 03.07.2666.662.68.047.24-133, dated: 24 April 2025
	e) Memo No. & Date of fund release letter:	03.07.2666.662.68.047.24-341, dated: 23 October 2024
	f) Fund released amount: (Mentioning installments)	Tk. 3,600,000
	g) Amount of foreign donation received:	Tk. 3,600,000
	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?	Yes, foreign donations in BDT are received though mother account.
	i) Audit Year (Project year):	01 July 2024 to 30 June 2025
	j) Project Area (District, Upazila)	Dhaka city corporation.
	k) Number of beneficiaries:	1500
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.	This report has been prepared in compliance with International Accounting Standards (IAS) adopted in Bangladesh and NGOAB instructions and contains two parts.

Sl. No.	Issues to be complied with as per ToR provided by NGO Affair Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance
	The following confirmation shall be maintained in the audit report of any NGO- <u>First Part</u> - Auditor's certificate containing scope, opinion, etc. - Balance Sheet. - Income & Expenditure Account Statement. - Receipt & Payments Account/ Statement - Notes to Financial Statements - Schedules/ Appendix / Other Statement. <u>Second Part</u> - FD-4 Certificate - Annexure-FD 4/1 - Notes to FD- 4 (If any) - Report shall be prepared as per ToR of NGO Bureau (Sequence of the conditions of ToR shall be strictly followed).	<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 Financial Statements. <u>Second Part</u> 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. Audited financial Statements of the project have been signed by Md. Enamul H. Choudhury FCA, Partner on behalf of S. F. Ahmed & Co., Chartered Accountants.
08.	In case of project having duration of 1 year, 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 are 1 year 2 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 number of original registrations was no #639, dated 28 July 1992, and latest renewal date: 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.	The amount as donations has been received from Oxfam in Bangladesh during the year under audit (i.e. from 01 July 2024 to 30 June 2025) through mother account no-2066004850001 maintained with BRAC Bank PLC, Dhanmondi-27 Branch, Dhaka.



Sl. No.	Issues to be complied with as per ToR provided by NGO Affairs Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance
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) The installment was received through BRAC Bank PLC, Dhanmondi-27 Branch, Dhaka. The bank Account No. # 2066004850001 (mother account) approved by NGO Affairs Bureau.

Mother Account Information			Project Account Information			Name of the Donor	Remarks
Bank Name & Address	Amount of installments 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
BRAC Bank PLC, Dhanmondi-27 Branch, Dhaka. Account No. # 2066004850001	3,600,000	21.11.2024	Janata Bank, Mohammadpur Corporate Branch Account No # 0100017944791	3,600,000	27.11.2024	Oxfam in Bangladesh	--

Sl. No.	Issues to be complied with as per ToR provided by NGO Affairs 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.	During the audit period Campaign for Popular Education (CAMPE) received Tk. 52 as bank interest but they did not utilize it, so no approval needed.
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	No Revolving Loan Fund (RLF) is being operated with project fund.



Sl. No.	Issues to be complied with as per ToR provided by NGO Affair Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance
	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.	
17.	It has to be mentioned whether the NGO operating microcredit with foreign donation has obtained certificate from Micro Credit Regulatory Authority.	There is no micro-credit activities with foreign donation received for the project.
18.	Whether any expenditure in foreign currency has been incurred from donation. If so, details thereof have to be mentioned.	No expenditure in foreign currency has been incurred from donation. All expenditures 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 exist 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 purposes 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/	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.	Issues to be complied with as per ToR provided by NGO Affair Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance
	IT for the audited project have to be mentioned in a separate table: (as at 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	2,878,831	163,246	49,297	163,246	49,297	163,246	49,297	-	-	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 Affair Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance
26.	It has to be mentioned whether as per Income Tax Ordinance 1984 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 Ordinance 1984 for each year. Its (TIN) is 631829589056/circle- 90 (Company) Dhaka. Campaign for Popular Education (CAMPE), As a legal entity submit Income Tax Return as per Income Tax Ordinance 1984 for each year. And no foreign employees were employed with the organization 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.	As informed by the management, overseas travel was conducted by using the project fund. Details are given in Annexure-D.
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.



Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau.	Observation/comments/remarks/notes in Audit report indicating compliance																																																																					
31.	In course of audit of the concerned project of the NGO, the irregularities/ ineligible expenditures/ unapproved expenditures/ unbudgeted expenditures should be identified by the CA Firm and brought to the notice of the management of the organization on completion of audit in a Management Letter/ Report and a copy thereof should be sent to the Deputy Director (Inspection and Audit) of the Bureau along with Audit Report. If such Letter/ Report is not considered necessary the reasons thereof should be stated.	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.																																																																					
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 1 year 2 months and S.F. Ahmed & Co. Chartered Accountants have audited 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.	Details breakup of Executive Committee are given in the table below: <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>Erum Mariam</td><td>Chairperson</td></tr> <tr><td>2</td><td>Ms.Aroma Dutta</td><td>Vice-Chairperson</td></tr> <tr><td>3</td><td>Jyoti F Gomes</td><td>Treasurer</td></tr> <tr><td>4</td><td>Ms.Rasheda K.Choudhury</td><td>Member Secretary</td></tr> <tr><td>5</td><td>Dr. Manzoor Ahmed</td><td>Adviser</td></tr> <tr><td>6</td><td>Ms.Fouzia Haque FCA</td><td>Adviser</td></tr> <tr><td>7</td><td>Daud Jibon Das</td><td>Member</td></tr> <tr><td>8</td><td>Prof.Dr.Golam Rahman</td><td>Member</td></tr> <tr><td>9</td><td>Mr.Shamse Ara Hasan</td><td>Member</td></tr> <tr><td>10</td><td>Zareen Mahmud Hosein FCA</td><td>Member</td></tr> <tr><td>11</td><td>Bazle Mustafa Razee</td><td>Member</td></tr> <tr><td>12</td><td>Mr.Yakub Hossain</td><td>Member</td></tr> <tr><td>13</td><td>Md.Monzurul Islam Chowdhury</td><td>Member</td></tr> <tr><td>14</td><td>Mr.Mahbubul Islam</td><td>Member</td></tr> <tr><td>15</td><td>George Ashit Singh</td><td>Member</td></tr> <tr><td>16</td><td>Engineer Ranjan Kumar Mitra</td><td>Member</td></tr> <tr><td>17</td><td>Ms.Kabita Bose</td><td>Member</td></tr> <tr><td>18</td><td>Amrita Rejina Rozario</td><td>Member</td></tr> <tr><td>19</td><td>Moazzem Hossain</td><td>Member</td></tr> <tr><td>20</td><td>Nazmul Haque</td><td>Member</td></tr> <tr><td>21</td><td>Asma Akter Mukta</td><td>Member</td></tr> <tr><td>22</td><td>Dr. Imrul Kayes Muniruzzaman</td><td>Member</td></tr> </tbody> </table>	Sl. No	Name of the members	Designation	1	Erum Mariam	Chairperson	2	Ms.Aroma Dutta	Vice-Chairperson	3	Jyoti F Gomes	Treasurer	4	Ms.Rasheda K.Choudhury	Member Secretary	5	Dr. Manzoor Ahmed	Adviser	6	Ms.Fouzia Haque FCA	Adviser	7	Daud Jibon Das	Member	8	Prof.Dr.Golam Rahman	Member	9	Mr.Shamse Ara Hasan	Member	10	Zareen Mahmud Hosein FCA	Member	11	Bazle Mustafa Razee	Member	12	Mr.Yakub Hossain	Member	13	Md.Monzurul Islam Chowdhury	Member	14	Mr.Mahbubul Islam	Member	15	George Ashit Singh	Member	16	Engineer Ranjan Kumar Mitra	Member	17	Ms.Kabita Bose	Member	18	Amrita Rejina Rozario	Member	19	Moazzem Hossain	Member	20	Nazmul Haque	Member	21	Asma Akter Mukta	Member	22	Dr. Imrul Kayes Muniruzzaman	Member
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18	Amrita Rejina Rozario	Member																																																																					
19	Moazzem Hossain	Member																																																																					
20	Nazmul Haque	Member																																																																					
21	Asma Akter Mukta	Member																																																																					
22	Dr. Imrul Kayes Muniruzzaman	Member																																																																					

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair 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;
29 September 2025

S. F. Ahmed & Co.
Md. Enamul H. Choudhury, FCA
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No: 2509290471AS222003

Influence the implementation of policy and enhance the rights of Domestic Workers in Bangladesh under EWCSA Project

Implemented by: Campaign for Popular Education (CAMPE)

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

for the period from 01 July 2024 to 30 June 2025

Sl No.	Particulars of expenditures as per Annex A-1	Amount of costs	Deductible amount		Deducted amount		Deposited amount		Outstanding		Challan no. & date
			VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	
a	b	c	d	e	f	g	h	i	j=(h-d)	k=(i-e)	
1.1	Programme costs										
1.1.1	Situation analysis to know the progress challenges and opportunities to protect rights of DWs with recommendation and publish	186,361	60,000	16,813	60,000	16,813	60,000	16,813	-	-	
1.1.2	Dialogues/Interaction /sharing meetings with different stakeholders including concerned duty bearers, city word commissioners and DW leaders to introduce home based monitoring.	85,654	6,898	2,376	6,898	2,376	6,898	2,376	-	-	
1.2.1	Organize national level advocacy meeting with high level officials and place demands/ expectations of DWs.	-	-	-	-	-	-	-	-	-	
1.2.2	Publish Open Appeal to the Hon'ble Prime-minister.	557,613	67,331	17,051	67,331	17,051	67,331	17,051	-	-	
2.1.1	Organize Rally / Human Chain/ Gatherings and distribution of IEC material	27,305	1,846	697	1,846	697	1,846	697	-	-	
2.1.2	Organize roundtable discussion with print media and brought-out supplements.	300,000	476	159	476	159	476	159	-	-	
2.2.1	Meeting with consultative forums and related bodies.	46,985	2,431	846	2,431	846	2,431	846	-	-	
2.2.2	Organize public hearing to identify emerging issues related to female domestic workers and aware of service-providers / policy makers and media towards decent employment.	47,782	3,152	1,078	3,152	1,078	3,152	1,078	-	-	
	Sub-total	1,251,700	142,134	39,020	142,134	39,020	142,134	39,020	-	-	

Details of Challan Tax / VAT is given in Annexure-B.1



Details of Challan Tax / VAT is given in Annexure-B.1

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	Programme staff										
	Project Coordinator (Full Time)	422,756	-	-	-	-	-	-	-	-	
	Technical Officer / Project Assistant	181,699	-	-	-	-	-	-	-	-	
	Project Finance Officer	290,548	-	-	-	-	-	-	-	-	
	Sub-total	895,003	-	-	-	-	-	-	-	-	
3	Management & Administration costs										
3.1	Human Resources										
	Deputy Director (Shared)-Strategic Direction of Project	97,500	-	-	-	-	-	-	-	-	
	Program Manager - (Shared) - M&E and reporting	97,500	-	-	-	-	-	-	-	-	
	Manager - Fin,HR & Admin- (Shared) - Compliance & Financial Reporting	97,500	-	-	-	-	-	-	-	-	
	Sub-total	292,500	-	-	-	-	-	-	-	-	
3.2	Administration										
	Office Rent (6% of the total rent)	156,000	11,872	3,955	11,872	3,955	11,872	3,955	-	-	
	Utility Expenses (Elec., WASA, Gas)	31,370	-	-	-	-	-	-	-	-	
	Repair & Maint. of equipments	27,367	2,058	1,093	2,058	1,093	2,058	1,093	-	-	
	Stationery & Photocopy	9,902	976	565	976	565	976	565	-	-	
	Communication (Tel, Mobile, Internet, etc)	19,690	304	608	304	608	304	608	-	-	
	Laptop - 1	69,715	4,864	3,243	4,864	3,243	4,864	3,243	-	-	
	Water filter (Pure It) - 1	5,000	-	-	-	-	-	-	-	-	
	Local Conveyance	22,543	-	-	-	-	-	-	-	-	
	Staff Meeting Costs	9,489	-	-	-	-	-	-	-	-	
	Floor Service & Cleaning Materials	75,365	895	528	895	528	895	528	-	-	
	Audit Fee	-	-	-	-	-	-	-	-	-	
	Recruitment Expenses	7,826	143	285	143	285	143	285	-	-	
	Bank Charge	5,361	-	-	-	-	-	-	-	-	
	Sub-total	439,628	21,112	10,277	21,112	10,277	21,112	10,277	-	-	
	Total administration costs	732,128	21,112	10,277	21,112	10,277	21,112	10,277	-	-	
	Total	2,878,831	163,246	49,297	163,246	49,297	163,246	49,297	-	-	



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 Situation analysis to know the progress challenges and opportunities to protect rights of DWs with recommendation and publish						
2025-01-05	2425-0022176813	60,000	2025-01-05	2425-0022178846	16,813	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
Sub-total		60,000	Sub-total		16,813	
1.1.2 Dialogues/Interaction /sharing meetings with different stakeholders including concerned duty bearers, city word commissioners and DW leaders to introduce home based						
2025-01-02	2425-0022056179	162	2025-01-02	2425-0022056360	81	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
2025-01-02	2425-0022056179	3,185	2025-01-02	2425-0022056360	1,062	
2025-01-02	2425-0022056179	99	2025-01-02	2425-0022056360	66	
2025-04-07	2425-0029113514	96	2025-04-07	2425-0029113666	48	
2025-04-07	2425-0029113514	480	2025-04-07	2425-0029113895	160	
2025-04-07	2425-0029113514	2,876	2025-04-07	2425-0029113895	959	
Sub-total		6,898	Sub-total		2,376	

1.2.1 Organize national level advocacy meeting with high level officials and place demands/expectations of DWs.

						N/A
Sub-total		-	Sub-total		-	

1.2.2 Publish Open Appeal to the Hon'ble Prime-minister.

2025-05-05	2425-0031141923	968	2025-05-05	2425-0031142501	484	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
2025-05-18	2425-0032131858	17,423	-	-	-	
2025-05-28	2425-0033303566	1,049	2025-05-28	2425-0033303722	377	
-	-	-	2025-05-28	2425-0033303991	226	
2025-05-28	2425-0033303566	480	2025-05-28	2425-0033303722	160	
2025-05-28	2425-0033303566	855	2025-05-28	2425-0033303991	285	
2025-06-30	2425-0035984101	495	2025-06-30	2425-0035984944	165	
2025-06-30	2425-0035984101	257	2025-06-30	2425-0035984944	86	
2025-06-30	2425-0035984101	152	2025-06-30	2425-0035984944	51	
2025-06-30	2425-0035984101	45,652	2025-06-30	2425-0035984944	15,217	
Sub-total		67,331	Sub-total		17,051	

VAT		TAX		Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	
			Challan no.	Amount in BDT

2.1.1 Organize Rally / Human Chain/ Gatherings and distribution of IEC material

2025-01-02	2425-0022056179	96	2025-01-02	2425-0022056360	48	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
2025-01-02	2425-0022056179	128	2025-01-02	2425-0022056360	64	
2025-01-02	2425-0022056179	66	2025-01-02	2425-0022056360	44	
2025-01-02	2425-0022056179	476	2025-01-02	2425-0022056360	159	
2025-01-02	2425-0022056179	952	2025-01-02	2425-0022056360	318	
2025-01-02	2425-0022056179	128	2025-01-02	2425-0022056360	64	
Sub-total		1,846	Sub-total		697	

2.1.2 Organize roundtable discussion with print media and brought-out supplements.

2025-01-02	2425-0022056179	476	2025-01-02	2425-0022056360	159	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
Sub-total		476	Sub-total		159	

2.2.1 Meeting with consultative forums and related bodies.

2025-01-29	2425-0024211176	2,219	2025-01-29	2425-0024211938	740	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
2025-01-29	2425-0024211176	112	2025-01-29	2425-0024211938	56	
2025-06-25	2425-0035413324	100	2025-06-25	2425-0035413852	50	
Sub-total		2,431	Sub-total		846	



VAT		TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	

2.2.2 Organize public hearing to identify emerging issues related to female domestic workers and aware of service-providers / policy makers and media towards decent employment.

2025-03-06	2425-0027195418	167	2025-03-06	2425-0027197217	83
2025-03-06	2425-0027195418	2,985	2025-03-06	2425-0027197217	995
Sub-total		3,152	Sub-total		1,078

Janata Bank Ltd. Mohammadpur Cor.
Branch, Dhaka

Project Coordinator (Full Time)					
					N/A
Sub-total		-	Sub-total		-

Technical Officer / Project Assistant					
					N/A
Sub-total		-	Sub-total		-

Project Finance Officer					
					N/A
Sub-total		-	Sub-total		-

Deputy Director (Shared)-Strategic Direction of Project					
					N/A
Sub-total		-	Sub-total		-

Program Manager - (Shared) - M&E and reporting					
					N/A
Sub-total		-	Sub-total		-

Manager - Fin,HR & Admin- (Shared) - Compliance & Financial Reporting					
					N/A
Sub-total		-	Sub-total		-



VAT		TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	

Office Rent (6% of the total rent)					
2025-01-02	2425-0022056179	1,696	2025-01-02	2425-0022056545	565
2025-01-29	2425-0024211176	1,696	2025-01-29	2425-0024212477	565
2025-03-06	2425-0027195418	1,696	2025-03-06	2425-0027196541	565
2025-04-07	2425-0029113514	1,696	2025-04-07	2425-0029113771	565
2025-05-05	2425-00311141923	1,696	2025-05-05	2425-0031144214	565
2025-05-28	2425-0033303566	1,696	2025-05-28	2425-0033303863	565
2025-06-25	2425-0035413324	1,696	2025-06-25	2425-0035414738	565
Sub-total		11,872	Sub-total		3,955

Janata Bank Ltd. Mohammadpur Cor.
Branch, Dhaka

Utility Expenses (Elec., WASA, Gas)					
					N/A
Sub-total		-	Sub-total		-

Repair & Maint. of equipments					
2024-12-05	2425-0019831694	137	2024-12-05	2425-0019831857	68
2024-12-05	2425-0019831694	211	2024-12-05	2425-0019831857	105
2025-01-02	2425-0022056179	47	2025-01-02	2425-0022056360	32
2025-01-02	2425-0022056179	421	2025-01-02	2425-0022056360	211
2025-04-07	2425-0029113514	909	2025-04-07	2425-0029113666	455
2025-05-28	2425-0033303566	333	2025-05-28	2425-0033303991	222
Sub-total		2,058	Sub-total		1,093

Janata Bank Ltd. Mohammadpur Cor.
Branch, Dhaka

Stationery & Photocopy					
2025-01-02	2425-0022056179	188	2025-01-02	2425-0022056360	126
2025-01-02	2425-0022056179	32	2025-01-02	2425-0022056360	21
2025-01-02	2425-0022056179	249	2025-01-02	2425-0022056360	166
2025-01-02	2425-0022056179	64	2025-01-02	2425-0022056360	43
2025-01-02	2425-0022056179	47	2025-01-02	2425-0022056360	32
2025-05-05	2425-00311141923	130	2025-05-05	2425-0031142501	44
2025-05-28	2425-0033303566	171	2025-05-28	2425-0033303722	86
2025-06-25	2425-0035413324	95	2025-06-25	2425-0035413852	47
Sub-total		976	Sub-total		565

Janata Bank Ltd. Mohammadpur Cor.
Branch, Dhaka



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
Communication (Tel, Mobile, Internet, etc)						
2024-12-05	2425-0019831694	38	2024-12-05	2425-0019831857	76	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
2025-01-02	2425-0022056179	38	2025-01-02	2425-0022056360	76	
2025-01-29	2425-0024211176	38	2025-01-29	2425-0024211938	76	
2025-03-06	2425-0027195418	38	2025-03-06	2425-0027197745	76	
2025-04-07	2425-0029113514	38	2025-04-07	2425-0029113895	76	
2025-05-05	2425-0031141923	38	2025-05-05	2425-0031144688	76	
2025-05-28	2425-0033303566	38	2025-05-28	2425-0033303991	76	
2025-06-25	2425-0035413324	38	2025-06-25	2425-0035414262	76	
Sub-total		304	Sub-total		608	

Laptop - 1						
2025-01-02	2425-0022056179	4,864	2025-01-02	2425-0022056360	3,243	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
Sub-total		4,864	Sub-total		3,243	

Water filter (Pure It) - 1						
						N/A
Sub-total		-	Sub-total		-	

Local Conveyance						
						N/A
Sub-total		-	Sub-total		-	

Staff Meeting Costs						
						N/A
Sub-total		-	Sub-total		-	



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in BDT	Date	Challan no.	Amount in BDT	
Floor Service & Cleaning Materials						
2025-01-02	2425-0022056179	412	2025-01-02	2425-0022056360	274	Janata Bank Ltd. Mohammadpur Cor. Branch, Dhaka
2025-01-29	2425-0024211176	67	2025-01-29	2425-0024211938	45	
2025-03-06	2425-0027195418	91	2025-01-29	2425-0027197217	46	
2025-04-07	2425-0029113514	92	2025-04-07	2425-0029113666	46	
2025-05-05	2425-0031141923	90	2025-05-05	2425-0031142501	45	
2025-05-28	2425-0033303566	89	2025-05-28	2425-0033303722	45	
2025-06-25	2425-0035413324	54	2025-06-25	2425-0035413852	27	
Sub-total		895	Sub-total		528	

Audit Fee					
					N/A
Sub-total		-	Sub-total		-

Recruitment Expenses					
2025-01-02	2425-0022056179	143	2025-01-02	2425-0022056360	285
Sub-total		143	Sub-total		285

3.2.4 Bank charge					
		-			N/A
Sub-total		-	Sub-total		-
Grand total		163,246	Grand total		49,297



