

Independent auditor's report and financial statements  
of  
"EU Support to the CAMPE Education Watch Report 2022"  
a project of  
GONO SHAKKHORATA OBHIJAN  
Campaign for Popular Education (CAMPE)  
Funded by: European Union (EU)  
As at and for the period from 01 April 2022 to 31 December 2022

**A. QASEM & Co.**

Chartered Accountants

Since 1953

**INDEPENDENT AUDITOR'S REPORT**

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

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

We have audited the financial statements of "EU Support to the CAMPE Education Watch Report 2022" (the project) implemented by "Campaign for Popular Education (CAMPE)" which comprise the statement of financial position as at 31 December 2022, statement of income and expenditure, statement of receipts and payments for the period from 01 April 2022 to 31 December 2022 then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position as of 31 December 2022 and of its financial performance and its receipts and payments for the period from 01 April 2022 to 31 December 2022 in accordance with International Financial Reporting Standards (IFRSs), and other applicable laws and regulations.

**Basis for Opinion**

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

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

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

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

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

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

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

**Auditor's Responsibilities for the Audit of the Financial Statements**

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





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

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

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

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



**Mohammad Motaleb Hossain FCA**  
Partner  
Enrolment Number: 0950  
DVC: 2303140950AS937400

Dhaka, 14 March 2023

NGO Affairs Bureau Enlistment/Renewal Memo No. 03.07.2686.657.43.253.17-619 Dated: January 31, 2022 (Sl. No - 04)

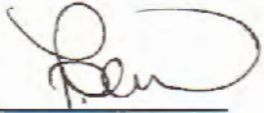
**"EU Support to the CAMPE Education Watch Report 2022"**  
**Implemented by: Gono Shakhkharata Obhijan**  
**[Campaign for Popular Education (CAMPE)]**  
**Funded by: European Union (EU)**  
**Statement of financial position**  
**As at 31 December 2022**


	<u>Notes</u>	<u>31 Dec 2022</u> <u>BDT</u>
<b>ASSETS</b>		
<b>Non Current Assets</b>		-
<b>Current Assets</b>		
Cash and cash equivalents	4.0	175,915
Grants receivable from donor	5.0	5,800,989
<b>Total current assets</b>		<b>5,976,904</b>
<b>Total assets</b>		<b>5,976,904</b>
<b>FUND AND LIABILITIES</b>		
Loan from general fund	6.0	4,000,000
Provision for expenses	7.0	1,976,904
		<b>5,976,904</b>

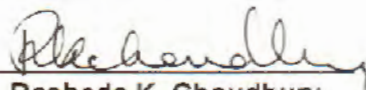
*The accompanying notes form an integral part of these financial statements.*

As per our report of same date.

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

  
**Prodip Kumar Sen**  
Manager (Finance & Admin)

  
**Mohammad Motaleb Hossain FCA**  
Partner  
Enrolment Number: 0950  
DVC: 2303140950AS937400

  
**Rasheda K. Choudhury**  
Executive Director

Dhaka, 14 March 2023






**"EU Support to the CAMPE Education Watch Report 2022"**  
**Implemented by: Gono Shakhkharata Obhijan**  
**[Campaign for Popular Education (CAMPE)]**  
**Funded by: European Union (EU)**  
**Statement of Income and Expenditure**  
**For the period from 01 April 2022 to 31 December 2022**


	<u>Notes</u>	<u>31 Dec 2022</u> <u>BDT</u>
<b>Income</b>		
Grant income	8.0	9,561,045 <u>9,561,045</u>
<b>Expenditure</b>		
Resources for the researchers-EWS-2022	9.0	2,008,598
Data collection and processing-EWS-2022	9.0	5,716,749
Data Management and analysis-EWS-2022	9.0	594,951
Report Review, editing and printing-EWS-2022	9.0	784,819
Management Cost (5%)	9.0	455,928
		<u>9,561,045</u>
<b>Surplus of income over expenditure</b>		<u>-</u>

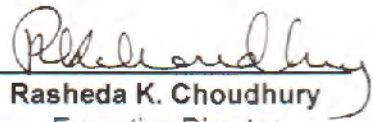
The accompanying notes form an integral part of these financial statements.

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**"EU Support to the CAMPE Education Watch Report 2022"**  
**Implemented by: Gono Shakhkharata Obhijan**  
**[Campaign for Popular Education (CAMPE)]**  
**Funded by: European Union (EU)**  
**Statement of receipts and payments**  
**For the period from 01 April 2022 to 31 December 2022**

	<u>Notes</u>	<u>31 Dec 2022</u> <u>BDT</u>
<b>RECEIPTS</b>		
Opening balance		
Cash in hand		-
Cash at bank		-
		-
Fund received from Donor	10.0	3,760,056
Loan from general fund	6.0	4,000,000
<b>Total receipts</b>		<u><b>7,760,056</b></u>
<b>PAYMENTS</b>		
Resources for the researchers-EWS-2022		2,008,598
Data collection and processing-EWS-2022		4,599,845
Data Management and analysis-EWS-2022		328,951
Report Review, editing and printing-EWS-2022		190,819
Management Cost (5%)		455,928
<b>Total payments</b>		<u><b>7,584,141</b></u>
<b>Excess of receipts over payments</b>		<u><b>175,915</b></u>
<b>Closing balance comprises:</b>		
Cash in hand		884
Cash at bank	4.01	175,031
		<u><b>175,915</b></u>

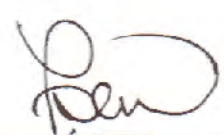
The accompanying notes form an integral part of these financial statements.

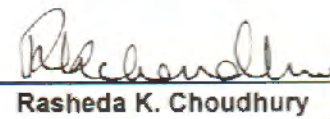
As per our report of same date.

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RJSC Registration No.: 2-PC7202

  
**Mohammad Motaleb Hossain FCA**  
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Dhaka, 14 March 2023

  
**Prodip Kumar Sen**  
Manager (Finance & Admin)

  
**Rasheda K. Choudhury**  
Executive Director





**"EU Support to the CAMPE Education Watch Report 2022"**  
**Implemented by: Gono Shakhkharata Obhijan**  
**[Campaign for Popular Education (CAMPE)]**  
**Funded by: European Union (EU)**  
**Notes to the financial statements**  
**As at and for the period from 01 April 2022 to 31 December 2022**

**1.0 General Information**

**1.01 About CAMPE**

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

**1.02 About the Project**

Education Watch is a Civil Society Platform of researchers, practitioners and activists in the education sector of Bangladesh. CAMPE, on behalf of Education Watch Group, coordinates the production of annual research-based Education Watch report, presenting a civil society perspective on the progress and challenges for achieving in Bangladesh different national and international goals and targets including SDG-4.

The effect of the COVID-19 pandemic has been devastating for the world and for Bangladesh. The negative impact on the wellbeing of people, economy and education has been deep and far reaching. The pandemic is not over yet and how it will ever and totally is not clear. In fact, a declining trend of infection is going on in Bangladesh.

Schools were remained closed due to the pandemic for more than 500 consecutive days, the longest in the world. During this long period, a substantial number of children had either minimal to no contact with the educators, did not have access to any classroom teaching-learning process, or were forced to drop out for various socio-economic reasons. Because of the loss of a whole school year, students have been promoted to the next grade without achieving their grade-level competencies. Achieving grade-level competencies and learning outcomes has been a challenge for them despite a promising rate of school enrollment.

Considering the negative impact of COVID -19 on education, the CSO Platform of researchers, practitioners and activists in the education sector, the Education Watch Group, has conducted a series of studies in the name of Education Watch 2020, Education Watch 2021, under Campaign for Popular Education (CAMPE) auspices. The studies examined the early status and characteristics of the pandemic impact on education and attempted to anticipate the medium and longer-term consequences. The first study was conducted in December 2020 (EW-2020), focusing on the immediate education response to COVID-19. The findings were shared with the government and other stakeholders. The findings and recommendations, supported by other studies, influenced government measures regarding school re-opening in stages. The second study (EW-2021) was conducted in December 2021 to review the effects of Covid-19 on the well-being of students, teachers, and families, classroom situations and challenges in partially re-opened schools. The sample of both studies were students, parents, teachers and school officials.

Schools have now re-opened and are expected to follow the regular school routine. The critical question is about the quantum of the learning losses caused by the extended school closure. Is there a need to assess the students' learning level and readiness, and what should be done to help them recover the losses through remedial action before 'normal' instruction can begin? In other words, should the focus now be on a time-bound learning recovery and corrective plan?





The Education Watch 2020 and 2021, under CAMPE auspices, examined the early status and characteristics of the pandemic impact on education and attempted to anticipate the medium and longer-term consequences. The first study was conducted in December 2020 (EW-2020), focusing on the immediate education response to COVID-19. The findings were shared with the government and other stakeholders. The findings and recommendations, supported by other studies, influenced government measures regarding school re-opening in stages. The second study (EW-2021) was conducted in December 2021 to review the effects of Covid-19 on the well-being of students, teachers, and families, classroom situations and challenges in partially re-opened schools. The sample of both studies were students, parents, teachers and school officials. A third EW-2022 has been planned for probing the issues deeper by fieldwork in a sample of schools. This is expected to be completed by the end of the year. The study will follow the previous studies and focus on updating the status and looking ahead to recovery, renewal and enhancing resilience in the system.

Based on the necessity, a third EW-2022 has been planned for probing the issues deeper by fieldwork in a sample of schools. The study will follow the previous studies and focus on updating the status and looking ahead to recovery, renewal and enhancing resilience in the system.

It is widely agreed that the urgent concerns are:

- i) To examine the learning losses and how the losses may be recovered without aggravating further pre-existing disparities;
- ii) How may the "new normal" mark the beginning of initiatives to overcome the weaknesses of the existing system, rather than going back to business-as-usual;
- iii) To evaluate the technological innovation taken by the government during the long school closure and blended learning approach.

### **1.03 Objectives of the project**

- i) A rapid grade-wise sample assessment will be undertaken in core competencies of Bangla, English, Maths and Science at the secondary level to gauge the extent of learning losses and the gaps that need to be covered before starting routine syllabus-based instruction.
- ii) What remedial and recovery plan, such as rapid assessment and remedial measures, has been considered and steps are taken to implement these will be examined.
- iii) What plans and activities have been considered to support and assist teachers and schools to implement a recovery and remedial plan.

It is worth noting that the EU Support to the CAMPE Education Watch Report 2022 are seen as linked in respect of gathering relevant data and gauging stakeholder perceptions and expectations, given the continuity of the phenomenon and in the experience of the respondents. Both studies examine, given the prolonged cessation of learning for children; current status of learning and wellbeing of children as well as the wellbeing of their families and teachers; safe reopening of schools; recovering learning loss; and learning and applying lessons for the future from current experience to tackle preexisting problems aggravated by the pandemic. A particular focus is on enhancing resilience of students and the school system.

## **2.0 Basis of preparation**

### **2.01 Basis of measurement**

The financial statements have been prepared under historical cost convention following accrual basis of accounting except statement of receipts and payments and Form FD-4 and its Annexure A/1 which are prepared under cash basis of accounting as per NGOAB Guideline.



## **2.02 Functional and presentation currency**

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

## **2.03 Reporting period**

The reporting period of the EU Support to the CAMPE Education Watch Report 2022 Project covers the period from 1 April 2022 to 31 December 2022.

## **3.0 Summary of significant accounting policies**

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

### **3.01 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 programs and projects within EU Support to the CAMPE Education Watch Report 2022.

### **3.02 Provisions 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.

### **3.03 Donor grants**

Income from donor grants is recognized when conditions on which they depend have been met. CAMPE's "EU Support to the CAMPE Education Watch Report 2022" project donor grants are for the funding of the programme, and for these grants, income is recognized to equate to expenditure incurred on the programmes.

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.

### **3.04 Expenses**

Expenses are recognized when those are incurred.

### **3.05 General**

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

### **3.06 Comparative**

This is one time grant so there were no comparatives to present.

	<u>Notes</u>	<u>31 Dec 2022</u> <u>BDT</u>
<b>4.0 Cash and cash equivalents</b>		
Cash in hand		884
Cash at bank	4.01	175,031
		<u>175,915</u>

**4.01 Cash at bank**

<u>Bank Name</u>	<u>Account No.</u>	
Janata Bank Limited	0100104935341	175,031
		<u>175,031</u>

**5.0 Grants receivable**

Opening balance	-
Add: Operating expense	9,561,045
Less: Fund received from Donor	(3,760,056)
	<u>5,800,989</u>

**6.0 Loan from general fund**

During the year the Project has taken loan BDT 4,000,000 from CAMPE General Fund. As per Memo No. 03.07.2666.658.73.001.20-921 dated 01 June 2020 detail information regarding loan are as follow:

- The entity applied for the fund clearance dated to the NGOAB but there was delay of getting fund clearance from the NGOAB. Subsequently, Donor delayed to transfer the fund to the project. As a result, CAMPE taken loan from it's General Fund.
- The sources of the General Fund of CAMPE are Contributions from General Members, Overheads from different Projects, Contribution from Board Members, etc.
- Loan taken from the General Fund to the project Account No. 0100007255572 of Janata Bank Limited, Mohammadpur Branch.
- Loan was credited in the project bank statement and approved by the executive committee of the entity.
- There was no local donation for the project.

**7.0 Provision for expenses**

Data collection and processing-EWS-2022	1,116,904
Data Management and analysis-EWS-2022	266,000
Report Review, editing and printing-EWS-2022	594,000
	<u>1,976,904</u>





**8.0 Grant income**

Grant income has been recognized 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.

**9.0 Program cost**

Resources for the researchers-EWS-2022	2,008,598
Data collection and processing-EWS-2022	5,716,749
Data Management and analysis-EWS-2022	594,951
Report Review, editing and printing-EWS-2022	784,819
Management Cost (5%)	455,928
	<u>9,561,045</u>

**10.0 Fund Received from EU**

The amount was received from European Union (EU) during the period under audit (i.e. from 1 April 2022 to 31 December 2022) 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</u>	
European Union (EU)	25-Jul-22	SCB # 01-1062905-01	3,760,056
			<u>3,760,056</u>

**FORM FD - 4**  
**Auditor's Certificate**

We have audited the accounts of the Project "EU Support to the CAMPE Education Watch Report 2022" funded by European Union (EU), 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 1 April 2022 to 31 December 2022 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 April 2022 was Tk. Nil
- (2) The foreign donations amounting to Tk. 3,760,056 and loan amounting Tk. 4,000,000 was received by the organization during the period from 1 April 2022 to 31 December 2022.
- (3) The balance of unutilized foreign donations by the organization was Tk. 0, the balance of unutilized loan was Tk. 175,915.
- (4) Foreign donations amounting to Tk. 3,760,056 and loan amounting to Tk. 3,824,085 have been utilized.

**Name of the Project:** "EU Support to the CAMPE Education Watch Report 2022"

Heads of Expenditure	Amount as per approved budget	Amount actually spent	Difference favorable / (unfavorable)
As per approved budget of the project, details as per Annexure A-1.	9,561,045	7,584,141	1,976,904

- (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: 2303140950AS937400

Dhaka, 14 March 2023

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





**Name of Organization** : Campaign for Popular Education (CAMPE)  
**Name of the Project** : EU Support to the CAMPE Education Watch Report 2022  
**Project approval no. and date** : Letter # 03.07.2666.662.69.222.18-290, Dated 29 June 2022  
**Fund release with Memo no. and date** : Letter # 03.07.2666.662.69.222.18-290, Dated 29 June 2022  
**Project period and budget** : 01 April 2022 to 31 December 2022 Tk. 9,561,045  
**Reporting period and budget** : 01 April 2022 to 31 December 2022 Tk. 9,561,045

Sl.	Head of expenditure	Amount as per approved budget	Amount actually spent	Variance	(%) of variance	Reason for variance
1	2	3	4	(3-4)=5		6
<b>Program cost</b>						
1	Resources for the researchers-EWS-2022	1,930,000	2,008,598	(78,598)	-4%	Negligible variance
2	Data collection and processing-EWS-2022	5,796,000	5,716,749	79,251	1%	Negligible variance
3	Data Management and analysis-EWS-2022	595,000	594,951	49	0%	Negligible variance
4	Report Review, editing and printing-EWS-2022	784,757	784,819	(62)	0%	Negligible variance
5	Management Cost (5%)	455,288	455,928	(640)	0%	Negligible variance
<b>Total expenditure</b>		<b>9,561,045</b>	<b>9,561,045</b>	<b>-</b>		

**Reconciliation with FD-4:**

Total amount of expenditure as per above	9,561,045
Less: Provision for the period	(1,976,904)
<b>Fund Utilized during the period</b>	<b>7,584,141</b>

**Breakup of utilization:**

From foreign donation	3,760,056
From loan	3,824,085
	<b>7,584,141</b>



**"EU Support to the CAMPE Education Watch Report 2022"**

Implemented by: Gono Shakhkharata Obhijan

[Campaign for Popular Education (CAMPE)]

Funded by: European Union (EU)

For the period from 01 April 2022 to 31 December 2022

Notes to the FD-4

**Note-1: Reconciliation between cash and bank balances and unutilized of donation**

	Foreign Donation BDT	Loan BDT	Total BDT
Opening balance	-	-	-
Add: Received during the period	3,760,056	4,000,000	7,760,056
Fund available for utilization	3,760,056	4,000,000	7,760,056
Less: Utilized during the period (as per Annexure-A-1)	(3,760,056)	(3,824,085)	(7,584,141)
Cash and cash equivalents as on 31 December 2022	-	175,915	175,915
Less: Loan repayment	-	-	-
Cash and cash equivalents as on 31 December 2022	-	175,915	175,915

**This is made up as follows:**

Cash in hand	884
Cash at bank	175,031
	175,915





**"EU Support to the CAMPE Education Watch Report 2022"**

Implemented by: Gono Shakhkharata Obhijan

[Campaign for Popular Education (CAMPE)]

Funded by: European Union (EU)

For the period from 01 April 2022 to 31 December 2022

Notes to the 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	Resources for the researchers-EWS-2022	Resources for the researchers-EWS-2022	9	2,008,598
2	Data collection and processing-EWS-2022	Data collection and processing-EWS-2022		5,716,749
3	Data Management and analysis-EWS-2022	Data Management and analysis-EWS-2022		594,951
4	Report Review, editing and printing-EWS-2022	Report Review, editing and printing-EWS-2022		784,819
5	Management Cost (5%)	Management Cost (5%)		455,928
Total as per statement of income and expenditure				9,561,045



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

**Name of NGO :** GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]  
**Name of project :** "EU Support to the CAMPE Education Watch Report 2022"  
**Project approval no. and date :** 03.07.2666.662.69.222.18-290, Dated 29 June 2022  
**Audit period :** 01 April 2022 to 31 December 2022

Our observations/comments in compliance with the Terms of Reference (TOR) provided with enlistment of CA Firms laid down in the circular No. 03.07.2666.657.43.253.17-619 Dated: January 31, 2022 issued from the NGO Affairs Bureau, Prime Minister's Office, Government Republic of Bangladesh are listed below:

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs 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 (ISA) 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 of 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 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 Affairs 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.	Since this is a one time project, one project report has been prepared for entire period of 09 months.  No local donation received by the entity.
pro @1 23 05.	In the audit report the aims, objectives and main activities of the project shall be mentioned briefly.  Below subjects should be mentioned in a suitable informative table:  <ol style="list-style-type: none"> <li>1. Date of Engagement of CA Firm to perform the audit work</li> <li>2. Project Name</li> <li>3. Project Period</li> <li>4. Project approval Memo No. and Date</li> <li>5. Fund release Memo No. and Date</li> <li>6. Amount of fund released (including installments)</li> <li>7. Foreign Donation Received</li> <li>8. Whether foreign fund has been withdrawn from mother account before fund released by Bureau: Whether local donation has been received in mother account</li> <li>9. Audit Year</li> <li>10. Project Area</li> <li>11. Number of beneficiaries</li> </ol>	<b>Overall aim:</b>  Education Watch is a Civil Society Platform of researchers, practitioners and activists in the education sector of Bangladesh. CAMPE, on behalf of Education Watch Group, coordinates the production of annual research-based Education Watch report, presenting a civil society perspective on the progress and challenges for achieving in Bangladesh different national and international goals and targets including SDG-4.  Considering the negative impact of COVID -19 on education, the CSO Platform of researchers, practitioners and activists in the education sector, the Education Watch Group, has conducted a series of studies in the name of Education Watch 2020, Education Watch 2021, under Campaign for Popular Education (CAMPE) auspices. The studies examined the early status and characteristics of the pandemic impact on education and attempted to anticipate the medium and longer-term consequences. The first study was conducted in December 2020 (EW-2020), focusing on the immediate education response to COVID-19. The findings were shared with the government and other stakeholders. The findings and recommendations, supported by other studies, influenced government measures regarding school re-opening in stages. The second study (EW-2021) was conducted in December 2021 to review the effects of Covid-19 on the well-being of students, teachers, and families, classroom situations and challenges in partially re-opened schools. The sample of both studies were students, parents, teachers and school officials.  <b>Objectives and main activities:</b>  i) A rapid grade-wise sample assessment will be undertaken in core competencies of Bangla, English, Maths and Science at the secondary



Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment				
		<p>level to gauge the extent of learning losses and the gaps that need to be covered before starting routine syllabus-based instruction.</p> <p>ii) What remedial and recovery plan, such as rapid assessment and remedial measures, has been considered and steps are taken to implement these will be examined.</p> <p>iii) What plans and activities have been considered to support and assist teachers and schools to implement a recovery and remedial plan.</p> <p>It is worth noting that the EU Support to the CAMPE Education Watch Report 2022 are seen as linked in respect of gathering relevant data and gauging stakeholder perceptions and expectations, given the continuity of the phenomenon and in the experience of the respondents. Both studies examine, given the prolonged cessation of learning for children: current status of learning and wellbeing of children as well as the wellbeing of their families and teachers; safe reopening of schools; recovering learning loss; and learning and applying lessons for the future from current experience to tackle preexisting problems aggravated by the pandemic. A particular focus is on enhancing resilience of students and the school system.</p> <p><b>1. Date of Engagement of CA Firm to perform the audit work:</b> 19 January 2023.</p> <p><b>2. Name of the project:</b> EU Support to the CAMPE Education Watch Report 2022.</p> <p><b>3. Project Period:</b> From 01 April 2022 to 31 December 2022</p> <p><b>4. Project Approval memo number and date:</b></p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.662.69.222.18-290</td><td>29-Jun-2022</td></tr></table>	Memo. No.	Date	03.07.2666.662.69.222.18-290	29-Jun-2022
Memo. No.	Date					
03.07.2666.662.69.222.18-290	29-Jun-2022					



Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment										
		<p>5. Fund release with memo number and date:</p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.662.69.222.18-290</td><td>29-Jun-2022</td></tr></table> <p>6. Amount of Fund release (including installments):</p> <table><tr><th>No. of Installments</th><th>Amount in BDT</th></tr><tr><td>1<sup>st</sup> Instalment</td><td>9,561,045</td></tr><tr><td>Total fund released</td><td>9,561,045</td></tr></table> <p>7. Amount for foreign donation received: BDT 3,760,056.</p> <p>8. Whether foreign fund has been withdrawn from mother account before fund released by Bureau: No</p> <p>Whether local donation has been received in mother account: No</p> <p>9. Audit year: 01 April 2022 to 31 December 2022</p> <p>10. Project Area: Jashore, Rajshahi, Gaibandha, Bhola, Netrokona, Hobigonj, Chattogram, Dhaka.</p> <p>11. Number of Beneficiaries: Since it is a study project, it is difficult to count number of specific beneficiaries.</p>	Memo. No.	Date	03.07.2666.662.69.222.18-290	29-Jun-2022	No. of Installments	Amount in BDT	1 <sup>st</sup> Instalment	9,561,045	Total fund released	9,561,045
Memo. No.	Date											
03.07.2666.662.69.222.18-290	29-Jun-2022											
No. of Installments	Amount in BDT											
1 <sup>st</sup> Instalment	9,561,045											
Total fund released	9,561,045											
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	<p>First part of this report contains Independent Auditor's Report along with audited financial statements which includes Statement of financial position (Balance Sheet), Statement of income and expenditure, Statement of receipts and payments signed by appropriate authority of the NGO including name.</p> <p>Statement of receipts and payments has been prepared based on ledger book maintained by the NGO.</p>										



Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
	under which consolidated expenditure have been shown (e. g. contingency and others).	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><b>First Part</b></p> <ul style="list-style-type: none"> <li>• Auditor's certificate containing scope, opinion, etc.</li> <li>• Balance Sheet.</li> <li>• Income &amp; Expenditure Account/ Statement.</li> <li>• Receipt &amp; Payment Account/ Statement</li> <li>• Notes to Financial Statements</li> <li>• Schedules/ Appendices / Other Statement.</li> </ul> <p><b>Second Part</b></p> <ul style="list-style-type: none"> <li>• FD-4 Certificate</li> <li>• Annexure- A/1</li> <li>• Notes to FD- 4 (If any)</li> <li>• Report as per TOR of NGO Affairs Bureau (Sequence of the conditions of TOR shall be strictly followed).</li> </ul>	<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 <b>Mohammad Motaleb Hossain, FCA, Partner</b> (Enrolment No. 0950) on behalf of <b>A. Qasem &amp; Co., Chartered Accountants.</b></p> <p>This report has been prepared in compliance with this provision and contains two parts in sequence.</p> <p><b>First part</b> contains the following:</p> <ul style="list-style-type: none"> <li>• Independent Auditor's Report</li> <li>• Statement of financial position</li> <li>• Statement of income and expenditure</li> <li>• Statement of receipts and payments</li> <li>• Notes to the financial statements</li> </ul> <p><b>Second part</b> contains the following:</p> <ul style="list-style-type: none"> <li>• Auditor's Certificate on FD – 4</li> <li>• Annexure- A/1</li> <li>• FD-4 Note – 1 and FD-4 Note – 2</li> <li>• Report as per ToR of NGO Affairs Bureau</li> <li>• Annexure- B(i) and B(ii)</li> </ul>
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 one time grant.
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	One copy of the audit report in sealed envelope will be sent directly to the Deputy Director (Inspection & Audit), NGO Affairs Bureau in due time.



Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment						
	Bureau, will only be the examinable.							
10.	The number and date of original registration and of latest renewal of registration of the organization with NGO Affairs Bureau shall be mentioned.	The first registration number and date of the organization was 639, dated 28 July 1992 and renewed on 28 July 2017 for a period of 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.	Foreign donations for the project amounting BDT 3,760,056 have been received through a single Bank Account during the period.						
12.	The bank account number (mother account) approved by NGO Affairs Bureau, name of bank and branch, amount of donation received including date and name of donor shall be mentioned. The concerned project bank account number, name of the bank and branch and the bank balance are also to be mentioned. It is to be mentioned whether the mother bank account and project bank account have been reconciled and is correct.	<p>Details of the mother bank account number as approved by the NGO Affairs Bureau for receipt of foreign donation are given below:</p> <p><b>Mother Bank Account No:</b> Current Account 01-1062905-01</p> <p><b>Mother Bank Account Name:</b> Gono Sakharata Ovijan / Campaign for Popular Education (CAMPE)</p> <p><b>Name of the Mother Bank:</b> Standard Chartered Bank</p> <p><b>Branch Address:</b> 67, Gulshan Avenue, Gulshan, Dhaka-1212.</p> <p><b>Amount of Donation Received with date:</b></p> <table><tr><th>Date of receipt</th><th>Amount in BDT</th></tr><tr><td>25-Jul-2022</td><td>3,760,056</td></tr><tr><td><b>Total</b></td><td><b>3,760,056</b></td></tr></table> <p>Details of project bank account are given below:</p> <p><b>Project bank account number:</b> 0100104935341</p>	Date of receipt	Amount in BDT	25-Jul-2022	3,760,056	<b>Total</b>	<b>3,760,056</b>
Date of receipt	Amount in BDT							
25-Jul-2022	3,760,056							
<b>Total</b>	<b>3,760,056</b>							



Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
		<p><b>Project bank account name:</b> Campe Local Contribution Fund</p> <p><b>Project bank name:</b> Janata Bank Ltd.</p> <p><b>Branch Address:</b> Mohammadpur Corporate Branch, Asad Avenue, Mohammadpur, Dhaka-1207.</p> <p><b>Bank balance as on 31 December 2022:</b> BDT 175,915.</p> <p>We have reviewed the mother bank account and project bank account reconciliation statement and reconciliation is found satisfactory.</p>
13.	If donation has been received in form of goods, it has to be confirmed whether the same has been properly valued and the amount involved shall be shown, along with donation received, in FD-4. A statement detailing its use according to FD-5 and the unutilized balance has to be provided.	As confirmed by management, no such donation was received during the period under audit.
14.	Interest/ exchange gain received on the amount of donation has to be shown separately in statement of accounts and it is to be stated whether specific approval from NGO Affairs Bureau has been obtained for its use.	No interest/ exchange gain received by the project during the period under audit.
15.	It has to be mentioned whether under the double entry book keeping system the Cash Book/ Bank Book, Ledgers, Stock Register, Asset Register and other register have been maintained as required under Rule-12 of the Foreign Donations (Voluntary Activities) Regulation Act, 2016.	All the required books of account are maintained by the NGO for the project as required under the double entry book keeping system and other register have been maintained as required under Rule-12 of the Foreign Donations (Voluntary Activities) Regulation Act, 2016.
16.	In case of foreign aided project (including and previous project) implemented by NGO in which Revolving Loan Fund (RLF) is being operated it has to be mentioned whether project/ donor wise separate accounts are being maintained or a combined single 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.	As confirmed by management, the project was not involved in Revolving Loan Fund (RLF) during the period of our audit.



Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
17.	It has to be mentioned whether the NGO operating micro-credit with foreign donation has obtained certificate from Micro Credit Regulatory Authority.	The entity has no micro-credit activities with foreign donation received for the project and therefore certificate from Micro Credit Regulatory Authority is not required.
18.	Whether any expenditure in foreign currency has been incurred from donation. If so, details thereof have to be mentioned.	No expenditure in foreign currency has been incurred from donation. All expenditures are in BDT.
19.	If expenditure under a head in excess of budget has been adjusted with another item, or expenditure under an unapproved item has been adjusted with an approved item than the purpose and reason of excess expenditure are to be stated in details.	No expenditure under a head in excess of budget has been adjusted with another item, or no expenditure under an unapproved item has been adjusted with an approved item.
20.	It is to be mentioned whether officer's and employees' salaries and allowances and for other payments exceeding Taka 10,000 paid through bank account.	From the result of our random, we observed that the salaries and allowance and other payments in excess of Taka 10,000 have paid through bank account.
21.	If the project has been implemented with borrowed fund, in that case information is to be provided about the source of that fund and the approval of Executive Committee of the NGO for the borrowing.	Loan was taken from the CAMPE General Fund to implement the project. The sources of the General Fund of CAMPE are Contributions from General Members, Overheads from different Projects, Contribution from Board Members, etc. The loan was approved by the Executive Committee of the entity.
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:  <b><u>For Apr – Dec'22:</u></b>  The Executive Director received 54% of her total salary from the project amounting BDT 945,000.  Rest of the salary received from other projects and General Fund of the entity.
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	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



Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
	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.	has been duly deposited to the Govt. treasury except instances mentioned in the management letter.  Details of Tax and VAT have been presented in <b>Annexure-B(i) and Annexure-B(ii)</b> .
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/ other assistance obtained from foreign sources. If there was any, the details thereof, including whether approval from NGO Affairs Bureau had been obtained for foreign tour, have to be furnished.	Foreign travel was not conducted by the employees of the NGO during the period under audit. CAMPE requested for the approval through a letter before every tour and informed to NGOAB accordingly.
29.	The 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.	N/A
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	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.



Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
	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.	
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 01 April 2022 to 31 December 2022. This is one time grant.
33.	The list containing the names of the members of Executive Committee/ Governing Body/ Management Committee of the NGO shall be provided.	Details are given in the table below: 1. Mr. Kazi Rafiqul Alam-Chairperson 2. Dr. Manzoor Ahmed-Vice Chairperson 3. Ms. Aroma Dutta-Vice Chairperson 4. Mr. Shishir Anjelo Rozario-Treasurer 5. Ms. Rasheda K. Choudhury-Member Secretary 6. Ms. Jyoti F. Gomes-Adviser 7. Mr. Shamse Ara Hasan-Member 8. Mr. Ghulam Mustafa Dulal-Member 9. Mr. Bazle Mustafa Razee-Member 10. Mr. George Ashit Singh-Member 11. Mr. Yakub Hossain-Member 12. Md. Monzurul Islam Chowdhury-Member 13. Mr. Mahbubul Islam-Member 14. Mr. Tapan Kumar Karmaker-Member 15. Mr. Mathura Tripura-Member 16. Mr. Philip Biswas-Member 17. Ms. Fouzia Haque FCA-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.	<b>A. Qasem &amp; Co.</b> Chartered Accountants Memo No. 03.07.2666.657.43.253.17-619 Date: January 31, 2022 Serial Number: 04
36.	Whether the financial transaction of the organization is free money laundering and terrorist financing.	During the audit we did not find any transaction which falls under money laundering and terrorist financing.

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment															
37.	Whether all conditions for approving the project are followed properly. There has to be proof and detail opinion of the audit firm about whether the involvement of the local administration in implementing the project activity.	<p>All condition for approving the project is followed properly and local administration was involved regarding implementation of project activities.</p> <table border="1"> <thead> <tr> <th>SL</th><th>Condition</th><th>Status</th></tr> </thead> <tbody> <tr> <td>1</td><td>Local administration is to be involved regarding implementation of the project activities.</td><td>Approved FC-1 has been submitted to DC Office, Dhaka.</td></tr> <tr> <td>2</td><td>After completion of project activities properly, certificate of local administration along with list of beneficiaries to be submitted to the Bureau within 1 month.</td><td>Certificate of local administration along with list of beneficiaries was not submitted to the Bureau within 1 month.</td></tr> <tr> <td>3</td><td>Project completion report is to be submitted to the Bureau within 6 weeks after completion of project activities.</td><td>Project completion report was not submitted to the Bureau within 6 weeks after completion of project activities.</td></tr> <tr> <td>4</td><td>Copy of publication is to be submitted to the Bureau.</td><td>Copy of publication was not submitted to the Bureau.</td></tr> </tbody> </table>	SL	Condition	Status	1	Local administration is to be involved regarding implementation of the project activities.	Approved FC-1 has been submitted to DC Office, Dhaka.	2	After completion of project activities properly, certificate of local administration along with list of beneficiaries to be submitted to the Bureau within 1 month.	Certificate of local administration along with list of beneficiaries was not submitted to the Bureau within 1 month.	3	Project completion report is to be submitted to the Bureau within 6 weeks after completion of project activities.	Project completion report was not submitted to the Bureau within 6 weeks after completion of project activities.	4	Copy of publication is to be submitted to the Bureau.	Copy of publication was not submitted to the Bureau.
SL	Condition	Status															
1	Local administration is to be involved regarding implementation of the project activities.	Approved FC-1 has been submitted to DC Office, Dhaka.															
2	After completion of project activities properly, certificate of local administration along with list of beneficiaries to be submitted to the Bureau within 1 month.	Certificate of local administration along with list of beneficiaries was not submitted to the Bureau within 1 month.															
3	Project completion report is to be submitted to the Bureau within 6 weeks after completion of project activities.	Project completion report was not submitted to the Bureau within 6 weeks after completion of project activities.															
4	Copy of publication is to be submitted to the Bureau.	Copy of publication was not submitted to the Bureau.															
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. But it took time to finalize the audit report.															



Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
39.	DVC (Data Verification Code) is to be mentioned in the audit report.	DVC (Data Verification Code) has mentioned in the audit report.

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



**Mohammad Motaleb Hossain FCA**  
Partner  
Enrolment Number: 0950  
DVC: 2303140950AS937400

Dhaka, 14 March 2023

## Annexure-B (i)

**"EU Support to the CAMPE Education Watch Report 2022"**  
**Implemented by: Gono Shakhkhara Obhijan**  
**Statement of deductible, deducted and outstanding amount of Tax / VAT**  
**For the period from 01 April 2022 to 31 December 2022**

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)	
<b>1</b>	<b>Education Wash Study-22</b>										
1.1	Resources for the researchers-EWS-2022	2,008,598	99,248	66,282	99,248	66,282	99,248	66,282	-	-	Annex-B (ii)
1.2	Data collection and processing-EWS-2022	5,716,749	19,778	212,993	19,778	212,993	19,778	212,993	-	-	Annex-B (ii)
1.3	Data Management and analysis-EWS-2022	594,951	13,043	11,641	13,043	11,641	13,043	11,641	-	-	Annex-B (ii)
1.4	Report Review, editing and printing-EWS-2022	784,819	16,305	10,870	16,305	10,870	16,305	10,870	-	-	Annex-B (ii)
1.5	Management Cost (5%)	455,928	-	-	-	-	-	-	-	-	Annex-B (ii)
	<b>Total</b>	<b>9,561,045</b>	<b>148,374</b>	<b>301,786</b>	<b>148,374</b>	<b>301,786</b>	<b>148,374</b>	<b>301,786</b>	<b>-</b>	<b>-</b>	

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





**"EU Support to the CAMPE Education Watch Report 2022"**  
**Implemented by: Campaign for Popular Education (CAMPE)**  
**For the period from 01 April 2022 to 31 December 2022**  
**Details of challan no., date and amount deposited to Government Treasury**

VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in Taka	Date	Challan no.	Amount in Taka	
Resources for the researchers-EWS-2022						Sonali Bank Limited, Satmasjid Road Branch
07.09.2022	T-6	300	07.09.2022	T--5	318	
02.02.2023	T-7	98,948	02.04.2023	T-6	65,964	
Sub-Total		99,248	Total		66,282	
Data collection and processing-EWS-2022						Sonali Bank Limited, Satmasjid Road Branch
26.09.2022	T-1	270	26.09.2022	T-2	102	
16.11.2022	T-5	5680	16.11.2022	T-6	1,685	
05.12.2022	T-4	268	05.12.2022	T-3	161	
18.01.2023	T-40	11,981	18.01.2023	T-39	5,607	
02.02.2023	T-7	1,579	02.02.2023	T-6	703	
			26.07.2022	T-99431	19,677	
			27.10.2022	T-7	58,905	
			12.01.2023	T-6	126,153	
Sub-Total		19,778	Total		212,993	
Data Management and analysis-EWS-2022						Sonali Bank Limited, Satmasjid Road Branch
02.02.2023	T-7	13,043	02.02.2023	T-6	11,641	
Sub-Total		13,043	Total		11,641	
Report Review, editing and printing-EWS-2022						Sonali Bank Limited, Satmasjid Road Branch
02.02.2023	T-7	16,305	02.02.2023	T-6	10,870	
Sub-Total		16,305	Total		10,870	
Management Cost (5%)						
Sub-Total		-	Total		-	
Total		148,374	Total		301,786	

