

**Independent auditor's report and financial statements
of
"Education Out Loud-Advocacy and Social Accountability"
a project of
Campaign for Popular Education (CAMPE)
Funded by: Global Partnership for Education (GPE)
Through Oxfam-IBIS
As at and for the year ended 31 December 2022**

A. QASEM & Co.
Chartered Accountants Since 1953

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of
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As at and for the year ended 31 December 2022**

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

We have audited the financial statements of "Education Out Loud-Advocacy and Social Accountability" (the project) implemented by "Campaign for Popular Education (CAMPE)", which comprise the statement of financial position as at 31 December 2022, the statement of income and expenditure, statement of receipts and payments for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the project as of 31 December 2022 and of its financial performance and its receipts and payments for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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



Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2303120950AS179136

Dhaka, 12 March 2023

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

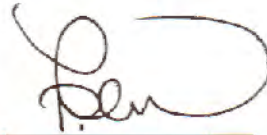
**Education Out Loud-Advocacy and Social Accountability
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Partnership for Education (GPE) through Oxfam - IBIS
Statement of financial position
As at 31 December 2022**


	<u>Notes</u>	<u>31-Dec-22</u>	<u>31-Dec-21</u>
		<u>BDT</u>	<u>BDT</u>
ASSETS			
Non-current assets			
Property, plant and equipment	4.0	305,654	281,326
Current assets			
Cash and cash equivalents	5.0	126,500	349,116
Grants receivable	6.0	-	857,513
		<u>432,154</u>	<u>1,487,956</u>
FUND AND LIABILITIES			
Accounts payable	7.0	126,500	1,206,630
Donor fund investment in fixed assets	8.0	305,654	281,326
		<u>432,154</u>	<u>1,487,956</u>

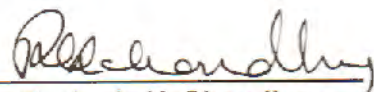
The accompanying notes form an integral part of these financial statements.

As per our report of same date.

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


Prodip Kumar Sen
Manager (Finance & Admin)


Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950


Rasheda K. Choudhury
Executive Director

DVC: 2303120950AS179136

Dhaka, 12 March 2023



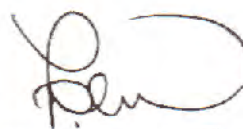
Education Out Loud-Advocacy and Social Accountability
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Partnership for Education (GPE) through Oxfam - IBIS
Statement of income and expenditure
For the year ended 31 December 2022


	<u>Notes</u>	<u>31-Dec-22</u> <u>BDT</u>	<u>31-Dec-21</u> <u>BDT</u>
INCOME			
Grant income	9.0	12,355,337	11,790,463
		12,355,337	11,790,463
EXPENDITURE			
Program activity cost	10.0	5,975,958	4,989,319
Staff cost	11.0	4,890,476	5,128,374
Office overheads and administration	12.0	1,338,791	1,571,921
Depreciation	4.0	150,112	100,849
		12,355,337	11,790,463
Surplus of income over expenditure		-	-

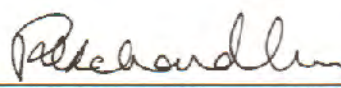
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Dhaka, 12 March 2023




Education Out Loud-Advocacy and Social Accountability
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Partnership for Education (GPE) through Oxfam - IBIS
Statement of receipts and payments
For the year ended 31 December 2022

	<u>Notes</u>	<u>31-Dec-22</u> <u>BDT</u>	<u>31-Dec-21</u> <u>BDT</u>
RECEIPTS			
Opening balance			
Cash in hand		-	13,650
Cash at bank		349,116	3,436,451
		<u>349,116</u>	<u>3,450,101</u>
Fund received from Donor	13.0	13,237,179	7,650,000
Loan from CAMPE's own fund		850,000	5,300,000
Total receipts		<u><u>14,436,295</u></u>	<u><u>16,400,101</u></u>
PAYMENTS			
Program activity cost		5,975,958	4,461,849
Staff cost		4,890,476	4,577,214
Office overheads and administration		1,212,291	1,443,921
Loan paid to CAMPE's own fund		850,000	5,300,000
Fixed asset cost		174,440	140,000
Payment to Account Payable		1,206,630	128,000
Total payments		<u><u>14,309,795</u></u>	<u><u>16,050,984</u></u>
Excess of receipts over payments		<u><u>126,500</u></u>	<u><u>349,116</u></u>
Closing balance comprises:			
Cash in hand		7,886	-
Cash at bank	5.0	118,614	349,116
		<u><u>126,500</u></u>	<u><u>349,116</u></u>

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

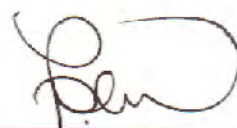
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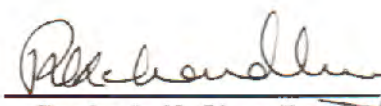


Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950

DVC: 2303120950AS179136

Dhaka, 12 March 2023


Prodip Kumar Sen
Manager (Finance & Admin)


Rasheda K. Choudhury
Executive Director



Education Out Loud-Advocacy and Social Accountability
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Partnership for Education (GPE) through Oxfam - IBIS
Notes to the financial statements
As at and for the year ended 31 December 2022

1.0 General information

1.1 About CAMPE

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

1.2 About the project

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

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

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

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

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



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

1.3 Objectives of the project

Overall objectives:

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

Specific objectives:

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

2.0 Basis of accounting

2.1 Measurement of the elements of financial statements

The financial statements have been prepared in accordance with International Financial Reporting Standard (IFRS) under accrual basis of accounting except statement of receipts and payments and Annexure A-1 which are prepared under cash basis of accounting as per NGOAB guideline.

2.2 Basis of measurement

Financial statements have been prepared on the historical cost basis.

2.3 Functional and presentation currency

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



2.4 Use of estimates and judgments

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

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

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

2.5 Materiality and aggregation

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

2.6 Offsetting

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

2.7 Comparative information and rearrangement thereof

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

2.8 Reporting period

The reporting period of the Education Out Loud-Advocacy and Social Accountability Project's covers one year from 1 January 2022 to 31 December 2022.

2.9 Date of authorization for issue of the financial statements

Management reviewed the financial statements and authorized them for issue on 12 March 2023.

3.0 Summary of significant accounting policies

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

3.1 Donor grants

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

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

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

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

3.2 Property, plant and equipment

Recognition

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

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

Measurement at recognition

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

Elements of cost

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

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

Subsequent costs

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



Depreciation

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

<u>Particulars</u>	<u>Rate of depreciation</u>
Computers and printers	33.33%
Furniture and fixtures	25.00%

Disposal of property, plant and equipment

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

Impairment

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

3.3 Provision and other liabilities

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

3.4 Foreign currency translations

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

3.5 Cash and cash equivalents

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

3.6 Expenses

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

3.7 General

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



4.0 Property, plant and equipment

Particulars	Cost				Rate (%)	Depreciation			Written down value as at 31 Dec 2022
	Balance as at 01 Jan 2022	During the year		Balance as at 01 Jan 2022		During the year		Balance as at 31 Dec 2022	
		Addition	Disposal			Charged	Disposal		
Computer and office equipment	408,400	114,600	-	523,000	33.33%	127,074	148,864	-	275,938
Furniture and fixture	-	59,840	-	59,840	25.00%	-	1,248	-	58,592
Total as of 31 December 2022	408,400	174,440	-	582,840	-	127,074	150,112	-	277,186
Total as of 31 December 2021	268,400	140,000	-	408,400	-	26,225	100,849	-	127,074
									281,326



		31-Dec-22	31-Dec-21
		BDT	BDT
5.0 Cash and cash equivalents			
Cash in hand		7,886	-
Cash at bank	5.1	118,614	349,116
		126,500	349,116
5.1 Cash at bank			
Bank Name	Branch	Account #	
Standard Chartered Bank	Gulshan, Dhaka	02-1082905-02	
			118,614
			118,614
6.0 Grants received in advance / (receivable)			
Opening balance		(857,513)	3,322,101
Add: Fund received from Donor		13,237,179	7,650,000
		12,379,665	10,972,101
Less: Operating expense except depreciation		12,205,225	11,689,614
Less: Transfer to fixed assets fund		174,440	140,000
		12,379,665	11,829,614
Grant received in advance / (receivable)		-	(857,513)
7.0 Accounts payable			
Opening balance		1,206,630	128,000
Add: Addition during the year	7.1	126,500	1,206,630
Less: Payment during the year		(1,206,630)	(128,000)
		126,500	1,206,630
7.1 Addition during the year			
Audit fees		126,500	126,500
Communication, stationery, insurance		-	1,500
Staff cost		-	551,160
Evaluation cost		-	527,470
		126,500	1,206,630
8.0 Donor fund investment in fixed assets			
Opening balance		281,326	242,175
Add: Addition during the year		174,440	140,000
		455,766	382,175
Less: Realized through usage of assets		150,112	100,849
		305,654	281,326
9.0 Grant income			

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



	31-Dec-22	31-Dec-21
	BDT	BDT
10.0 Program activity cost		
Dialogue on different marginalized issues including gender, ethnicities and disabilities to provide inputs to the education sector policy	493,218	76,098
Awareness rising campaign to promote marginalized voice on right to education, social and cultural rights issues	637,031	618,605
Manage constituency membership, meetings, review and reflection sessions with the constituency and stakeholders	430,103	115,863
Organize campaign around national and international days and events focused on teachers, literacy and numeracy, commitments and progress related issues, etc.	659,403	1,215,537
Capacity building on organizational competencies for the constituency members at the sub-national level	207,674	624,402
Capacity building on thematic competencies and advocacy skills for CSO, constituency members and teacher associations	203,358	479,822
Participation and contribution to different committee, taskforce, technical group and advisory committees in the education sector	7,641	46,594
Participation and contribution in consultative forums and platforms including LEG (ELCG in Bangladesh), Development Partners Constituency, Education Cluster, Need Assessment Working Group, etc. to influence the policy decisions focused on marginalization	6,645	86,353
Consultation on the human rights obligations for education, implementation of SDG4 and the education sector plan at the national and sub-national level	558,427	30,800
Engagement of local community in education budget advocacy	561,243	475,537
Development and dissemination of factsheets, policy briefs, spotlight reports and alternative reports publish sub-editorials, op-eds	111,016	22,312
Media mobilization and engagement in dialogue, roundtable, consultations and publish supplements	126,097	324,754
Carryout joint action on addressing child marriage, citizen-led assessments, increase the domestic financing, and tax justice issues	210,800	322,359
Workshop on good practices and lessons learnt to improve advocacy Knowledge.	109,308	377,470
Participation in the meeting, seminar and workshops and other consultative process at the regional and international level	551,845	172,813
Conduct study on exclusion in education & extreme adversity including access and equity, quality and relevance, management and governance	250,000	-
Youth led Action Research focused on impact of COVID 19.	204,568	-
Conduct social audit of school level planning, governance and organize public hearing	597,201	-
Staff training	50,380	-
	5,975,958	4,989,319

11.0 Staff cost

National Coordinator (50% time shared cost)	1,293,591	1,433,775
Executive Director (10% time shared cost)	433,460	424,490
Deputy Program Manager (Full time)	1,123,694	1,120,633
Deputy Manager (Finance)	1,013,598	1,060,835
Program Officer (Full time)	939,133	1,001,641
Office Security (Through management company)	87,000	87,000
	4,890,476	5,128,374



31-Dec-22	31-Dec-21
BDT	BDT

12.0 Office overheads and administration

Office expenses (rent, utilities, etc.)	532,500	571,410
Communication, stationery, insurance	141,862	127,028
Toner for printer and photocopier	61,200	24,650
IT service (internet, software maintenance and support)	104,474	68,642
Procurement and inventory control support	60,000	60,000
Bank charges	5,548	5,771
Floor service (including floor cleaning, tea and drinking water)	30,314	68,336
Travelling, accommodation and per-diem	253,683	365,974
Logistics (postage)	22,730	3,610
Final evaluation	-	150,000
Annual audit fees	126,500	126,500
	1,338,791	1,571,921

13.0 Fund received from Oxfam-IBIS

The amount was received from Global Partnership for Education (GPE) through Oxfam-IBIS during the period under audit (i.e. from 01 January 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:

Name of Donor	Date	Bank name and #	Period		
OXFAM IBIS	31-Aug-22	SCB # 01-1062905-01	Previous year	857,513	-
	31-Aug-22		Current Year	77,922	-
	14-Aug-22		Current Year	1,716,387	-
	14-Aug-22		Current Year	6,454,335	-
	27-Nov-22		Current Year	4,131,021	7,650,000
				13,237,179	7,650,000

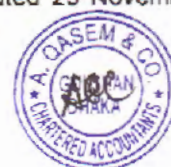
14.0 Loan from general fund

During the year the Project has taken loan BDT 850,000 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 to the NGOAB but there was delay of getting fund clearance from the NGOAB. 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. 02-1062905-02 of Standard Chartered Bank, Gulshan Branch.
- Loan was credited in the project bank statement and approved by the executive committee of the entity. Subsequently, the loan was debited & refunded to the CAMPE General Fund.
- There was no local donation for the project.

15.0 Exchange gain

NGOAB provided fund clearance for the project vide ref. no. 03.07.2666.662.68.016.22-372, dated 10.08.2022 amount BDT 1,23,79,665. The project received BDT 1,41,53,734 during the year in Mother Bank Account of the entity. The entity obtained approval from the Bureau to keep the excess amount arising from exchange gain BDT 17,64,069 vide ref. no. 03.07.2666.68.016.22-506 dated 23 November 2022. The amount may be received and use subject to fund clearance from the Bureau.



FORM FD - 4
AUDITOR'S CERTIFICATE

We have audited the accounts of "Education Out Loud-Advocacy and Social Accountability" funded by Global Partnership for Education (GPE) through Oxfam-IBIS, Nepal, a project of Gono Shakkhorata Obhijan [Campaign for Popular Education (CAMPE)] House # 5/14, Humayun Road, Mohammadpur, Dhaka-1207 (Registration # 639, dated 28 July 1992 and renewed on 28 July 2017 effective from 28 July 2017) for the period from 01 January 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 January 2022 was Tk. 349,116.
- 2) The foreign donations amounting to BDT 1,32,37,179 was received by the organization during the year from 01 January 2022 to 31 December 2022.
- 3) The balance of unutilized foreign donations by the organization was Tk. 1,26,500.
- 4) Foreign donations amounting to Tk. 13,459,795 have been utilized.

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

Head of expenditure	Amount in BDT		
	Amount as per approved budget	Amount actually spent	Difference favorable / (unfavorable)
As per approved budget of the project, details as per Annexure A-1.	12,379,665	13,459,795	-1,080,130

- 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: 2303120950AS179136

Dhaka, 12 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 the NGO : Campaign for Popular Education (CAMPE)

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

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

Project approval no. and date : 03.07.2666.662.68.016.22-372, dated 10.08.2022

Project period and budget : From 01 January 2022 to 31 December 2023; Tk.2,57,03,940

Reporting period and budget : From 01 January 2022 to 31 December 2022; Tk.1,23,79,665

Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
1.1.1.1	Dialogue on different marginalized issues including gender, ethnicities and disabilities to provide inputs to the education sector policy	493,945	493,218	727	0%	
1.1.1.2	Awareness rising campaign to promote marginalized voice on right to education, social and cultural rights issues	604,814	637,031	(32,217)	-5%	Negligible variance
1.1.2.1	Manage constituency membership, meetings, review and reflection sessions with the constituency and stakeholders	403,210	430,103	(26,894)	-7%	Negligible variance
1.1.2.2	Organize campaign around national and international days and events focused on teachers, literacy and numeracy, commitments and progress related issues, etc.	604,814	659,403	(54,590)	-9%	Negligible variance
2.1.1.1	Capacity building on organizational competencies for the constituency members at the sub-national level	201,605	207,674	(6,069)	-3%	Negligible variance



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
2.1.1.2	Capacity building on thematic competencies and advocacy skills for CSO, constituency members and teacher associations	201,605	203,358	(1,754)	-1%	Negligible variance
2.1.2.1	Participation and contribution to different committee, taskforce, technical group and advisory committees in the education sector	7,540	7,641	(102)	-1%	Negligible variance
2.1.2.2	Participation and contribution in consultative forums and platforms including LEG (ELCG in Bangladesh), Development Partners Constituency, Education Cluster, Need Assessment Working Group, etc. to influence the policy decisions focused on marginalization	7,540	6,645	895	12%	All the coordination meetings were organized virtually except one due to Covid-19 pandemic. Thus the entire budget amount was not required.
3.1.1.1	Consultation on the human rights obligations for education, implementation of SDG4 and the education sector plan at the national and sub-national level	564,459	558,427	6,032	1%	Negligible variance
3.1.1.2	Engagement of local community in education budget advocacy	564,459	561,243	3,216	1%	Negligible variance
3.1.2.1	Development and dissemination of factsheets, policy briefs, spotlight reports and alternative reports publish sub-editorials, op-eds	100,760	111,016	(10,256)	-10%	Fund has been utilized based on actual requirement. Therefore, expenditure was incurred slightly higher than anticipated but the total expenditure remains within total budget limit.
3.1.2.2	Media mobilization and engagement in dialogue, roundtable, consultations and publish supplements	151,225	126,097	25,128	17%	Additional money was not required to accomplish the planned activities.



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
4.1.1.1	Carryout joint action on addressing child marriage, citizen-led assessments, increase the domestic financing, and tax justice issues	201,605	210,800	(9,195)	-5%	Negligible variance
4.1.1.2	Workshop on good practices and lessons learnt to improve advocacy Knowledge.	100,760	109,308	(8,548)	-8%	Negligible variance
4.1.2.1	Participation in the meeting, seminar and workshops and other consultative process at the regional and international level	503,997	551,845	(47,849)	-9%	Negligible variance
5.1.1.1	Conduct study on exclusion in education & extreme adversity including access and equity, quality and relevance, management and governance	251,985	250,000	1,985	1%	Negligible variance
5.1.1.2	Youth led Action Research focused on impact of COVID 19.	201,605	204,568	(2,964)	-1%	Negligible variance
5.1.2.1	Conduct social audit of school level planning, governance and organize public hearing	604,814	597,201	7,613	1%	Negligible variance
	Sub-total	5,770,737	5,925,578	(154,841)	-3%	
2.1	Programme staff					
2.1.1	National Coordinator (50% time shared cost)	1,293,594	1,293,591	3	0%	
2.1.2	Deputy Program Manager (Full-time)	1,123,691	1,123,694	(3)	0%	
2.1.3	Program Officer (Full-time)	939,137	939,133	4	0%	
	Sub-total	3,356,422	3,356,418	4	0%	
2.2	Travelling and accommodation					
2.2.1	Travelling	96,000	176,157	(80,157)	-83%	Fund has been utilized based on actual requirement. Therefore, expenditure was incurred slightly higher than anticipated but the total expenditure remains within line item of the budget and also total budget limit.

Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
2.2.2	Accommodation	78,000	35,965	42,035	54%	Do
2.2.3	Subsidies /per diem	73,848	41,541	32,307	44%	Do
	Sub-total	247,848	253,663	(5,815)	-2%	
2.3	Operational costs					
2.3.1	Office expenses (rent, utilities, etc.)	574,569	532,500	42,069	7%	Negligible variance
2.3.2	Communication, stationery, insurance	135,460	141,862	(6,402)	-5%	Negligible variance
2.3.3	Toner for printer and photocopier	73,856	61,200	12,656	17%	Actual expenditure was less then anticipated.
	Sub-total	783,885	735,562	48,323	6%	
2.4.1	Final evaluation	-	-	-	-	
2.4.2	Annual external audit	126,500	126,500	-	0%	
2.5.1	Staff training	50,380	50,380	-	0%	
	Sub-total	176,880	176,880	-	0%	
	Total program costs	10,335,772	10,448,101	(112,329)	-1%	
3	Administration costs					
3.1	Administrative staff					
3.1.1	Executive Director (10% time shared cost)	433,454	433,460	(6)	0%	
3.1.2	Deputy Manager (Finance)	1,013,593	1,013,598	(5)	0%	
3.1.3	Office security (through management company)	104,701	87,000	17,701	17%	Actual expenditure was less then anticipated.
3.1.4	Logistics (postage)	60,490	22,730	37,760	62%	Actual expenditure was less then anticipated.
	Sub-total	1,612,238	1,556,788	55,450	3%	



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
3.2	Other costs					
3.2.1	IT service (internet, software maintenance and support)	90,735	104,474	(13,739)	-15%	Fund has been utilized based on actual requirement. Therefore, expenditure was incurred slightly higher than anticipated but the total expenditure remains within total budget limit.
3.2.2	Office furniture and equipment	197,749	174,440	23,309	12%	Actual expenditure was less than anticipated.
3.2.3	Procurement and inventory control support	60,490	60,000	490	1%	Negligible variance
3.2.4	Bank charge	4,027	5,548	(1,522)	-38%	Fund has been utilized based on actual requirement. Therefore, expenditure was incurred slightly higher than anticipated but the total expenditure remains within total budget limit.
3.2.5	Floor service (including floor cleaning, tea and drinking water)	78,655	30,314	48,341	61%	Actual expenditure was less than anticipated.
	Sub-total	431,655	374,776	56,879	13%	
	Total administration costs	2,043,893	1,931,564	112,329	5%	
	Total program and administration costs	12,379,665	12,379,665	-	0%	

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

12,379,665
(126,500)
12,253,165
1,206,630
13,459,795



Project: "Education Out Loud-Advocacy and Social Accountability"
 Implemented by: Campaign for Popular Education (CAMPE)
 Funded By: Global Partnership for Education (GPE) through Oxfam - IBIS
 For the year ended 31 December 2022
 Notes to FD-4

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

	Foreign Donation BDT
Opening balance	349,116
Add: Foreign donation received during the year	13,237,179
Fund available for utilization	13,586,295
Less: Utilized during the year (as per annexure-A/1)	(13,459,795)
Cash and cash equivalents as on 31 Dec 2022	126,500
This is made up as follows:	
Cash in hand	7,886
Cash at bank	118,614
	126,500



Project: "Education Out Loud-Advocacy and Social Accountability"
 Implemented by: Campaign for Popular Education (CAMPE)
 Funded By: Global Partnership for Education (GPE) through Oxfam - IBIS
 For the year ended 31 December 2022
 Notes to FD-4

NOTE 2: Compilation of line items in the financial statements to corresponding line items on the Annexure A-1

Sl.	Line item as per Annexure A-1	Corresponding line item in the Income and expenditure	Notes	Amount in BDT
1	Program Cost	Program activity cost	10	5,975,958
2	Administrative staff	Staff cost	11	4,890,476
3	Other costs	Office overheads and administration	12	1,338,791
Total as per statement of Income and expenditure before depreciation				12,205,225
Add: Depreciation on fixed assets				150,112
Total as per statement of income and expenditure				12,355,337
Add: Purchase of fixed assets				174,440
Less: Depreciation on fixed assets				(150,112)
Total as per Annexure A-1				12,379,665



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

Name of NGO : Campaign for Popular Education (CAMPE)
Name of Project : Education Out Loud-Advocacy and Social Accountability
Project Approval No. and Date : 03.07.2666.662.68.016.22-372 on 10 August 2022
Audit period : 01 January 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, Peoples Republic of Bangladesh are listed below:

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

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
04.	Separate audit report shall be prepared for each project and report will be on the basis of project year (maximum 12 month). If there is any local income/donation for the project, it should be present separate column and there shall be an opinion on the source of local donation as per Foreign Donations (Voluntary Activities) Regulation Act 2016. Incomplete opinion will be considered as breach of term.	Separate audit report has been prepared for the project and on the basis of each project year. No local donation received by the entity.
05.	<p>In the audit report the aims, objectives and main activities of the project shall be mentioned briefly.</p> <p>Below subjects should be mentioned in a suitable informative table:</p> <ol style="list-style-type: none"> 1. Date of Engagement of CA Firm to perform the audit work 2. Project Name 3. Project Period 4. Project approval Memo No. and Date 5. Fund release Memo No. and Date 6. Amount of fund released (including installments) 7. Foreign Donation Received 8. Whether foreign fund has been withdrawn from mother account before fund released by Bureau: Whether local donation has been received in mother account 9. Audit Year 10. Project Area 11. Number of beneficiaries 	<p>Overall objective: Strengthen national civil society engagement in gender responsive education planning, policy development and monitoring to improve quality with equity in Bangladesh.</p> <p>Specific objective:</p> <ul style="list-style-type: none"> • CAMPE become more inclusive national education coalition by increased participation of CSOs and marginalized groups at national and sub-national level; • Enhanced CAMPEs capacities for increased CSOs engagement in policy dialogues; • Enhanced civil society capacities for increased participation and strategic influence in the formal education policy focused on quality with equity, education financing, gender, and human rights education; • Established learning collaborative for institutional strengthening and improved effectiveness of advocacy initiatives for right to education; • Improved monitoring and accountability mechanisms of education sub-sectors to ensure adopting of transformative policies and programs that accelerate access, learning outcomes, gender equality, human rights education focused on leaving no one behind. <p>1. Date of Engagement of CA Firm to perform the audit work: 01 January 2023.</p> <p>2. Name of the project: Education Out Loud- Advocacy and Social Accountability.</p> <p>3. Project Period: From 01 January 2022 to 31 December 2023.</p>

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment												
		<p>4. Project Approval memo number and date:</p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.662.68.01 6.22-372</td><td>10-Aug-2022</td></tr></table> <p>5. Fund release with memo number and date:</p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.662.68.01 6.22-372</td><td>10-Aug-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>1st installment</td><td>1,23,79,665</td></tr></table> <p>7. Amount of foreign donation received: BDT 1,23,79,665</p> <p>8. Whether foreign fund has been withdrawn from mother account before fund released by Bureau: No</p> <p>Whether local donation has been received in mother account: No</p> <p>9. Audit year: 01 January 2022 to 31 December 2022.</p> <p>10. Project Area: 18 Districts in Bangladesh</p> <p>11. Number of Beneficiaries: The direct Beneficiaries will be about 3,19,593 no. (approx.).</p>	Memo. No.	Date	03.07.2666.662.68.01 6.22-372	10-Aug-2022	Memo. No.	Date	03.07.2666.662.68.01 6.22-372	10-Aug-2022	No. of Installments	Amount in BDT	1 st installment	1,23,79,665
Memo. No.	Date													
03.07.2666.662.68.01 6.22-372	10-Aug-2022													
Memo. No.	Date													
03.07.2666.662.68.01 6.22-372	10-Aug-2022													
No. of Installments	Amount in BDT													
1 st installment	1,23,79,665													
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	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												

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
	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).	including name. Statement of receipts and payments has been prepared based on ledger book maintained by the NGO. Details breakup is given in the Notes to the Financial Statements.
07.	<p>Audit report of NGO's should be numbered in each page. Every page of audit report shall be initialed by appropriate authority of the CA Firm with a common seal. But full signature of the auditor must be there on the certification at the beginning of the report, on Balance Sheet, on Accounts Statements, on FD-4 certificate, on the report as per TOR. Below the full signature, full name, designation and Enrolment No. of signatory shall be mentioned.</p> <p>The following sequence shall be maintained in the audit report on NGO's-</p> <p>First Part</p> <ul style="list-style-type: none"> • Auditor's certificate containing scope, opinion, etc. • Balance Sheet. • Income & Expenditure Account/ Statement. • Receipt & Payment Account/ Statement • Notes to Financial Statements • Schedules/ Appendices / Other Statement. <p>Second Part</p> <ul style="list-style-type: none"> • FD-4 Certificate • Annexure- A/1 • Notes to FD- 4 (If any) • Report as per TOR of NGO Affairs Bureau (Sequence of the conditions of TOR shall be strictly followed). 	<p>All the pages of the audit report contain page number. Every page of audit report sealed and initialed by appropriate authority. Full signature of the auditor is there on audit report, Statement of financial position, Statement of income and expenditure, Statement of receipts and payments, FD-4 and Terms of Reference (TOR).</p> <p>Audited Financial Statements of the project has been signed by Mohammad Motaleb Hossain, FCA, Partner (Enrolment No. 0950) on behalf of A. Qasem & Co., Chartered Accountants.</p> <p>This report has been prepared in compliance with this provision and contains two parts in sequence.</p> <p>First part contains the following:</p> <ul style="list-style-type: none"> • Independent Auditor's Report • Statement of financial position • Statement of income and expenditure • Statement of receipts and payments • Notes to the financial statements <p>Second part contains the following:</p> <ul style="list-style-type: none"> • Auditor's Certificate on FD – 4 • Annexure- A/1 • FD-4 Note – 1 and FD-4 Note – 2 • Report as per ToR of NGO Affairs Bureau along with Annexure- B(i) and B(ii)

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment
08.	In case of project having duration of several years, it shall be mentioned in current audit report whether the audit report for the previous year has been sent to the NGO Affairs Bureau. If there was a project bearing same title and having same nature during previous year it shall be mentioned whether that has been audited and the report thereof has been submitted to the Bureau.	This is the first year of the project of second phase. Previous year audit has been performed and the report was sent to the NGOAB accordingly.
09.	After completion of audit by CA Firm, one copy of the report (original copy) must be sent in a sealed cover directly to the Deputy Director (Inspection and Audit), NGO Affairs Bureau, Dhaka. It may be mentioned that, this report, directly received by the Inspection and Audit Department of the Bureau, will only be the examinable.	One copy of the audit report in sealed envelope will be sent directly to the Deputy Director (Inspection & Audit), NGO Affairs Bureau in due time.
10.	The number and date of original registration and of latest renewal of registration of the organization with NGO Affairs Bureau shall be mentioned.	The original registration number of the organization were 639, dated 28 July 1992 and renewed on 28 July 2017 effective from 28 July 2017 for 10 years.
11.	According to Section-9 of the Foreign Donations (Voluntary Activities) Regulation Act 2016, all the foreign donations should be received through a single bank account. It has to be confirmed whether the foreign donations have been received through a single bank account according to this rule. If there has been deviation from this rule and foreign donations have been received through more than one bank account then the names of the concerned banks, account numbers and the amount received through each shall be mentioned.	All the foreign donations for the project has 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>Account No: Current Account 01-1062905-01</p> <p>Account Name: Gono Sakharata Ovijan / Campaign for Popular Education (CAMPE)</p> <p>Name of the Mother Bank: Standard Chartered Bank</p> <p>Branch Address: 67, Gulshan Avenue, Gulshan, Dhaka-1212.</p>

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment																	
		<p>Amount of Donation Received including date and name of Donor:</p> <table border="1"> <thead> <tr> <th>Date</th><th>Amount in BDT</th><th>Donor</th></tr> </thead> <tbody> <tr> <td>31-Aug-22</td><td>77,922</td><td></td></tr> <tr> <td>14-Aug-2022</td><td>1,716,387</td><td></td></tr> <tr> <td>14-Aug-2022</td><td>6,454,335</td><td rowspan="2">OXFAM-IBIS</td></tr> <tr> <td>27-Nov-2022</td><td>4,131,021</td></tr> <tr> <td>Total fund received</td><td>1,23,79,665</td><td></td></tr> </tbody> </table> <p>Project bank account number: 02-1062905-02</p> <p>Project bank account name: Gono Sakharata Oviyan / Campaign for Popular Education (CAMPE)</p> <p>Project bank name: Standard Chartered Bank</p> <p>Branch Address: 67, Gulshan Avenue, Gulshan, Dhaka-1212.</p> <p>Bank balance as on 31 December 2022: BDT 1,26,500</p> <p>We have reviewed the mother bank account and project bank account reconciliation statement and reconciliation is found satisfactory.</p>	Date	Amount in BDT	Donor	31-Aug-22	77,922		14-Aug-2022	1,716,387		14-Aug-2022	6,454,335	OXFAM-IBIS	27-Nov-2022	4,131,021	Total fund received	1,23,79,665	
Date	Amount in BDT	Donor																	
31-Aug-22	77,922																		
14-Aug-2022	1,716,387																		
14-Aug-2022	6,454,335	OXFAM-IBIS																	
27-Nov-2022	4,131,021																		
Total fund received	1,23,79,665																		
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.	NGOAB provide fund clearance for the project vide ref. no. 03.07.2666.662.68.016.22-372, dated 10.08.2022 amount BDT 1,23,79,665. The project received BDT 1,41,53,734 during the year in Mother Bank Account of the entity. The entity obtained approval from the Bureau to keep the excess amount arising from exchange gain BDT 17,64,069 vide ref. no. 03.07.2666.68.016.22-506 dated 23 November 2022. The amount may be received and use subject to fund clearance from																	

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
		the Bureau.
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 bookkeeping 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 involve in Revolving Loan Fund (RLF) during the period of our audit.
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.

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment
22.	It should be seen whether any member of the General Body or the Executive Committee of the NGO has received any pay and allowances or honorarium from project fund. If received, full information about the approval of the Executive Committee for the same is to be furnished. Apart from that, if the Chief Executive of the NGO has received full/ part of his salary and allowance from the project under audit or from some other project, the detailed information thereof shall be provided.	No member of the General Body or the Executive Committee of the NGO has received any pay and allowances or honorarium from project fund except below: For Jan – Dec'22: The Executive Director received 10% of her total salary from the project amounting BDT 433,460.
23.	It is to be reported whether the internal control system of the NGO is satisfactory.	The internal control system of the NGO is found satisfactory.
24.	In case any amount has been refunded to the donor by the NGO, if refunded, the details of NGOAB's approval should be mentioned.	No money was refunded to the donor during the period under audit.
25.	In light of Govt. rules and regulation, in case of transactions under the project, opinion has to be given whether Revenue Stamp has been affixed and VAT/ IT has been deducted at source and the deducted amount of VAT/ IT has been properly deposited to the Govt. treasury. Amount deducted, deposited and accrual VAT and IT (separately) has also to be mentioned in the prescribed form as per TOR.	During our audit we found that Revenue Stamp has been affixed in applicable cases. Income Tax and VAT have been deducted at source and the deducted amount of IT & VAT has been duly deposited to the Govt. treasury. Details of Tax and VAT have been presented in Annexure-B(i) and Annexure-B(ii) .
26.	It has to be mentioned whether as per Income Tax Ordinance 1984, the NGO submitted Income Tax Return as a legal body every fiscal year to the National Board of Revenue. Simultaneously, it is to be reported whether any foreigner was employed with the organization and if any whether has been paying Income Tax regularly and settled the previous year's submitted Income Tax Return. Since VAT and IT is important, relevant firm and NGO will provide full information.	CAMPE has obtained Tax Identification Number (TIN). Its ETIN is 631829589056. CAMPE as a legal entity submits income tax return as per Income Tax Ordinance 1984 for each year. There was no foreign employee during the period under audit.
27.	In any project of the NGO whether there was Income Generating Activity (IGA). If any, the information about the name of the IGA, the amount of Income Tax paid on the income earned or Tax Exemption Certificate obtained therefore from NBR have to be mentioned.	The organization did not undertake any Income Generating Activity (IGA) under this project.
28.	Whether any officer/ staff/ member of Executive Committee or General Body of the NGO went on foreign tour with fund/ air ticket/ other assistance obtained from foreign	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

Sl. No.	Issue to be complied with as per ToR provided by NGO Affairs Bureau	Auditor's Comment
	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.	accordingly.
29.	The cost of fixed assets, along with a statement of assets, owned by the NGO during the period under audit shall be included in the Audit Report. It shall also be stated whether concerned assets/ title deed/ House Rent Agreement/ land received as donation, transports and other assets are in the name of the NGO.	Statement of assets owned by the NGO during the period under audit was included in note 4 to the financial statements.
30	Whether the fixed/current assets procured from project fund were sold/ transfer? if so, is there any specific approval from NGO Affairs Bureau?	N/A
31.	In course of audit of the concerned project of the NGO, the irregularities/ ineligible expenditures/ unapproved expenditures/ unbudgeted expenditures should be identified by the CA Firm and brought to the notice of the management of the organization on completion of audit in a Management Letter/ Report and a copy thereof should be sent to the Deputy Director (Inspection and Audit) of the Bureau along with Audit Report. If such Letter/ Report is not considered necessary the reasons thereof should be stated.	We have issued a management letter based on the audit of financial statements of the project. Management letter will be sent to Deputy Director (Inspection and Audit) along with audit report.
32.	One CA Firm will not audit the project of a particular NGO continuously for more than five years. For this reason, the CA Firm has to certify that the NGO, under audit, has not been audited for five consecutive years by them.	This project duration is 2 years (01 January 2022 to 31 December 2023). This is the first year of audit.
33.	The list containing the names of the members of Executive Committee/ Governing Body/ Management Committee of the NGO shall be provided.	Details are given in the table below: 1. Mr. Kazi Rafiqul Alam-Chairperson 2. Dr. Manzoor Ahmed-Vice Chairperson 3. Ms. Aroma Dutta-Vice Chairperson 4. Mr. Shishir Anjelo Rozario-Treasurer 5. Ms. Rasheda K. Choudhury-Member Secretary 6. Ms. Jyoti F. Gomes-Adviser 7. Mr. Shamse Ara Hasan-Member 8. Mr. Ghulam Mustafa Dulal-Member 9. Mr. Bazle Mustafa Razee-Member 10. Mr. George Ashit Singh-Member

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment									
		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.	A. Qasem & Co. 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.									
37.	Whether all conditions for approving the project are followed properly. There has to be proof and detail opinion of the audit firm about whether the involvement of the local administration in implementing the project activity.	All condition for approving the project is followed properly and local administration was involved regarding implementation of project activities. <table border="1"> <thead> <tr> <th>SL</th><th>Condition</th><th>Status</th></tr> </thead> <tbody> <tr> <td>1</td><td>Related district Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from district commissioner and U.N.O.</td><td>Approved FD6 has been submitted to DC Office, Dhaka.</td></tr> <tr> <td>2</td><td>At the end of the project year, activity progress report must be submitted to NGO Affairs Bureau related District</td><td>Complied</td></tr> </tbody> </table>	SL	Condition	Status	1	Related district Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from district commissioner and U.N.O.	Approved FD6 has been submitted to DC Office, Dhaka.	2	At the end of the project year, activity progress report must be submitted to NGO Affairs Bureau related District	Complied
SL	Condition	Status									
1	Related district Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from district commissioner and U.N.O.	Approved FD6 has been submitted to DC Office, Dhaka.									
2	At the end of the project year, activity progress report must be submitted to NGO Affairs Bureau related District	Complied									

Sl. No.	Issue to be complied with as per ToR provided by NGO Affair Bureau	Auditor's Comment		
			Commissioner and U.N.O.	
		3	External audit report must be submitted to NGO Affairs Bureau and statistics bureau of Bangladesh Bank within 02 months from the end of the project.	The audit work had been done within the due time but there were delays finalizing the report.
		4	Annual report should be submitted in line with the prescribed 08 table as per circular no. 11, para (ka to cha)	Complied
		5	No beneficiary should be selected who is also a beneficiary of similar project implemented by other NGO/government run project.	Complied
		6	Tax and VAT should be deducted as per the circular issued by National Board of Revenue	Complied
		7	Activity progress report and acknowledgement of FD-06 received copy from related district Commissioner and U.N.O must be submitted to NGO Affairs Bureau before second year fund release.	Complied

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

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

Motaleb

Mohammad Motaleb Hossain FCA
 Partner
 Enrolment Number: 0950
 DVC: 2303120950AS179136

Dhaka, 12 March 2023

Annexure-B (i)

Education Out Loud-Advocacy and Social Accountability
Implemented by: Campaign for Popular Education (CAMPE)
Statement of deductible, deducted and outstanding amount of Tax / VAT
For the period from 01 January 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)	
1.1	Programme costs										
1.1.1.1	Dialogue on different marginalized issues including gender, ethnicities and disabilities to provide inputs to the education sector policy	493,218	7,402	3,169	7,402	3,169	7,402	3,169	-	-	Annex-B (ii)
1.1.1.2	Awareness rising campaign to promote marginalized voice on right to education, social and cultural rights issues	637,031	10,209	4,645	10,209	4,645	10,209	4,645	-	-	Annex-B (ii)
1.1.2.1	Manage constituency membership, meetings, review and reflection sessions with the constituency and stakeholders	430,103	13,443	6,017	13,443	6,017	13,443	6,017	-	-	Annex-B (ii)
1.1.2.2	Organize campaign around national and international days and events focused on teachers, literacy and numeracy, commitments and progress related issues, etc.	659,403	9,701	4,333	9,701	4,333	9,701	4,333	-	-	Annex-B (ii)
2.1.1.1	Capacity building on organizational competencies for the constituency members at the sub-national level	207,674	2,624	8,487	2,624	8,487	2,624	8,487	-	-	Annex-B (ii)
2.1.1.2	Capacity building on thematic competencies and advocacy skills for CSO, constituency members and teacher associations	203,358	-	-	-	-	-	-	-	-	Annex-B (ii)

SI No.	Particulars of expenditures as per Annex A-1 b	Amount of costs c	Deductible amount		Deducted amount		Deposited amount		Outstanding		Challan no. & date
			VAT d	Tax e	VAT f	Tax g	VAT h	Tax i	VAT j=(h-d)	Tax k=(i-e)	
a											
2.1.2.1	Participation and contribution to different committee, taskforce, technical group and advisory committees in the education sector	7,641	-	-	-	-	-	-	-	-	Annex-B (ii)
2.1.2.2	Participation and contribution in consultative forums and platforms including LEG (ELCG in Bangladesh), Development Partners Constituency, Education Cluster, Need Assessment Working Group, etc. to influence the policy decisions focused on marginalization	6,645	-	-	-	-	-	-	-	-	Annex-B (ii)
3.1.1.1	Consultation on the human rights obligations for education, implementation of SDG4 and the education sector plan at the national and sub-national level	558,427	9,386	5,001	9,386	5,001	9,386	5,001	-	-	Annex-B (ii)
3.1.1.2	Engagement of local community in education budget advocacy	561,243	10,590	4,157	10,590	4,157	10,590	4,157	-	-	Annex-B (ii)
3.1.2.1	Development and dissemination of factsheets, policy briefs, spotlight reports and alternative reports publish sub-editorials, op-eds	111,016	12,904	4,070	12,904	4,070	12,904	4,070	-	-	Annex-B (ii)
3.1.2.2	Media mobilization and engagement in dialogue, roundtable, consultations and publish supplements	126,096	16,447	4,385	16,447	4,385	16,447	4,385	-	-	Annex-B (ii)
4.1.1.1	Carryout joint action on addressing child marriage, citizen-led assessments, increase the domestic financing, and tax justice issues	210,800	-	-	-	-	-	-	-	-	Annex-B (ii)
4.1.1.2	Workshop on good practices and lessons learnt to improve advocacy Knowledge.	109,308	-	-	-	-	-	-	-	-	Annex-B (ii)

SI No.	Particulars of expenditures as per Annex A-1	Amount of costs	Deductible amount		Deducted amount		Deposited amount		Outstanding		Challan no. & date
			VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	
a	b	c	d	e	f	g	h	i	j=(h-d)	k=(i-e)	
4.1.2.1	Participation in the meeting, seminar and workshops and other consultative process at the regional and international level	551,845	-	-	-	-	-	-	-	-	Annex-B (ii)
5.1.1.1	Conduct study on exclusion in education & extreme adversity including access and equity, quality and relevance, management and governance	250,000	19,565	13,044	19,565	13,044	19,565	13,044	-	-	Annex-B (ii)
5.1.1.2	Youth led Action Research focused on impact of COVID 19.	204,568	924	401	924	401	924	401	-	-	Annex-B (ii)
5.1.2.1	Conduct social audit of school level planning, governance and organize public hearing	597,201	-	-	-	-	-	-	-	-	Annex-B (ii)
	Sub-total	5,925,577	113,195	57,709	113,195	57,709	113,195	57,709	-	-	
2.1	Programme staff										
2.1.1	National Coordinator (50% time shared cost)	1,293,591	-	49,011	-	49,011	-	49,011	-	-	Annex-B (ii)
2.1.2	Deputy Program Manager (Full-time)	1,123,694	-	25,318	-	25,318	-	25,318	-	-	Annex-B (ii)
2.1.3	Program Officer (Full-time)	939,133	-	6,392	-	6,392	-	6,392	-	-	Annex-B (ii)
	Sub-total	3,356,418	-	80,721	-	80,721	-	80,721	-	-	
2.2	Travelling and accommodation										
2.2.1	Travelling	176,157	7,560	2,072	7,560	2,072	7,560	2,072	-	-	Annex-B (ii)
2.2.2	Accommodation	35,965	-	-	-	-	-	-	-	-	Annex-B (ii)
2.2.3	Subsidies /per-diem	41,541	-	-	-	-	-	-	-	-	Annex-B (ii)
	Sub-total	253,663	7,560	2,072	7,560	2,072	7,560	2,072	-	-	
2.3	Operational costs										
2.3.1	Office expenses (rent, utilities, etc.)	532,500	27,390	9,132	27,390	9,132	27,390	9,132	-	-	Annex-B (ii)
2.3.2	Communication, stationery, insurance	141,862	4,701	1,881	4,701	1,881	4,701	1,881	-	-	Annex-B (ii)
2.3.3	Toner for printer and photocopier	61,200	4,269	1,708	4,269	1,708	4,269	1,708	-	-	Annex-B (ii)
	Sub-total	735,562	36,360	12,721	36,360	12,721	36,360	12,721	-	-	
2.4.1	Final evaluation	-	-	-	-	-	-	-	-	-	Annex-B (ii)
2.4.2	Annual external audit	126,500	16,500	11,000	16,500	11,000	16,500	11,000	-	-	Annex-B (ii)



SI No.	Particulars of expenditures as per Annex A-1	Amount of costs	Deductible amount		Deducted amount		Deposited amount		Outstanding		Challan no. & date
			VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	
a	b	c	d	e	f	g	h	i	j=(h-d)	k=(i-e)	
2.5.1	Staff training	50,380	11,144	6,031	11,144	6,031	11,144	6,031	-	-	Annex-B (ii)
	Sub-total	176,880	27,644	17,031	27,644	17,031	27,644	17,031	-	-	
3	Administration costs										
3.1	Administrative staff										
3.1.1	Executive Director (10% time shared cost)	433,460	-	22,473	-	22,473	-	22,473	-	-	Annex-B (ii)
3.1.2	Deputy Manager (Finance)	1,013,598	-	21,921	-	21,921	-	21,921	-	-	Annex-B (ii)
3.1.3	Office security (through management company)	87,000	-	759	-	759	-	759	-	-	Annex-B (ii)
3.1.4	Logistics (postage)	22,730	1,453	649	1,453	649	1,453	649	-	-	Annex-B (ii)
	Sub-total	1,556,788	1,453	45,802	1,453	45,802	1,453	45,802	-	-	
3.2	Other costs										
3.2.1	IT service (internet, software maintenance and support)	104,474	1,854	2,276	1,854	2,276	1,854	2,276	-	-	Annex-B (ii)
3.2.2	Office furniture and equipment	174,440	7,995	4,868	7,995	4,868	7,995	4,868	-	-	Annex-B (ii)
3.2.3	Procurement and inventory control support	60,000	-	-	-	-	-	-	-	-	Annex-B (ii)
3.2.4	Bank charge	5,548	-	-	-	-	-	-	-	-	Annex-B (ii)
3.2.5	Floor service (including floor cleaning, tea and drinking water)	30,314	1,069	428	1,069	428	1,069	428	-	-	Annex-B (ii)
	Sub-total	374,776	10,918	7,572	10,918	7,572	10,918	7,572	-	-	
	Total administration costs	6,454,087	83,935	165,919	83,935	165,919	83,935	165,919	-	-	
	Total program and administration costs	12,379,665	197,130	223,628	197,130	223,628	197,130	223,628	-	-	

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



Annexure-B (ii)

Education Out Loud-Advocacy and Social Accountability
Implemented by: Campaign for Popular Education (CAMPE)
For the period from 01 January 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	
1.1.1.1 Dialog on different marginalized issues including gender, ethnicities and disabilities to provide inputs to the education sector policy						
07.11.2022	T-06	2,520	07.11.2022	T-07	840	Sonali Bank Ltd. Satmasjid Branch, Dhaka
05.12.2022	T-09	840	05.12.2022	T-10	280	
05.12.2022	T-09	2,640	05.12.2022	T-10	1,270	
05.12.2022	T-09	1,190	05.12.2022	T-10	715	
03.01.2023	T-04	212	03.01.2023	T-03	64	
Sub-total		7,402	Sub-total		3,169	

1.1.1.2 Awareness rising campaign to promote marginalized voice on right to education, social and cultural rights issues						
20.10.2022	T-05	1,736	20.10.2022	T-04	752	Sonali Bank Ltd. Satmasjid Branch, Dhaka
20.10.2022	T-05	1,313	20.10.2022	T-04	571	
20.10.2022	T-05	604	20.10.2022	T-04	234	
20.10.2022	T-05	2,579	20.10.2022	T-04	930	
20.10.2022	T-05	903	20.10.2022	T-04	499	
20.10.2022	T-05	1,488	20.10.2022	T-04	906	
20.10.2022	T-05	1,586	20.10.2022	T-04	753	
Sub-total		10,209	Sub-total		4,645	

1.1.2.1 Manage constituency membership, meetings, review and reflection sessions with the constituency and stakeholders						
07.11.2022	T-06	1,424	07.11.2022	T-07	427	Sonali Bank Ltd. Satmasjid Branch, Dhaka
07.11.2022	T-06	3,405	07.11.2022	T-07	1,362	
07.11.2022	T-06	3,851	07.11.2022	T-07	1,540	
07.11.2022	T-06	1,500	07.11.2022	T-07	1,000	
05.12.2022	T-09	1,470	05.12.2022	T-10	980	
05.12.2022	T-09	1,793	05.12.2022	T-10	708	
Sub-total		13,443	Sub-total		6,017	

1.1.2.2 Organize campaign around national and international days and events focused on teachers, literacy and numeracy, commitments and progress related issues, etc.						
07.11.2022	T-06	2,579	07.11.2022	T-07	931	Sonali Bank Ltd. Satmasjid Branch, Dhaka
07.11.2022	T-06	1,837	07.11.2022	T-07	839	
07.11.2022	T-06	1,722	07.11.2022	T-07	912	
05.12.2022	T-09	1,977	05.12.2022	T-10	898	
05.12.2022	T-09	1,586	05.12.2022	T-10	753	
Sub-total		9,701	Sub-total		4,333	



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in Taka	Date	Challan no.	Amount in Taka	
2.1.1.1 Capacity building on organizational competencies for the constituency members at the sub-national level						
03.01.2023	T-04	2,624	03.01.2023	T-03	1,636	Sonali Bank Ltd. Satmasjid Branch, Dhaka
03.01.2023	T-04	-	03.01.2023	T-03	6,851	
Sub-total		2,624	Sub-total		8,487	

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

		-			-	
Sub-total		-	Sub-total		-	

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

Sub-total		-	Sub-total		-	

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

Sub-total		-	Sub-total		-	

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

28.09.2022	T-48	1,667	28.09.2022	T-47	1,111	Sonali Bank Ltd. Satmasjid Branch, Dhaka
03.01.2023	T-04	1,500	03.01.2023	T-03	1,000	
03.01.2023	T-04	1,811	03.01.2023	T-03	971	
03.01.2023	T-04	2,728	03.01.2023	T-03	1,359	
03.01.2023	T-04	1,680	03.01.2023	T-03	560	
Sub-total		9,386	Sub-total		5,001	

3.1.1.2 Engagement of local community in education budget advocacy .

03.01.2023	T-04	4,700	03.01.2023	T-03	1,640	Sonali Bank Ltd. Satmasjid Branch, Dhaka
03.01.2023	T-04	2,394	03.01.2023	T-03	1,000	
03.01.2023	T-04	1,260	03.01.2023	T-03	420	
03.01.2023	T-04	2,236	03.01.2023	T-03	1,097	
Sub-total		10,590	Sub-total		4,157	

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

05.09.2022	T-07	4,903	05.09.2022	T-08	1,634	Sonali Bank Ltd. Satmasjid Branch, Dhaka
05.09.2022	T-07	363	05.09.2022	T-08	145	
05.09.2022	T-07	238	05.09.2022	T-08	71	
03.01.2023	T-04	7,400	03.01.2023	T-03	2,220	
Sub-total		12,904	Sub-total		4,070	



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in Taka	Date	Challan no.	Amount in Taka	
3.1.2.2 Media mobilization and engagement in dialogue, roundtable, consultations and publish supplements						
04.01.2023	T-42	16,447	04.01.2023	T-43	4,385	Sonali Bank Ltd. Satmasjid Branch, Dhaka
Sub-total		16,447	Sub-total		4,385	

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

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

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

5.1.1.1 Conduct study on exclusion in education & extreme adversity including access and equity, quality and relevance, management and governance						
03.01.2023	T-04	19,565	03.01.2023	T-03	13,044	Sonali Bank Ltd. Satmasjid Branch, Dhaka
Sub-total		19,565	Sub-total		13,044	

5.1.1.2 Youth led Action Research focused on impact of COVID 19.						
20.10.2022	T-05	157	20.10.2022	T-04	94	Sonali Bank Ltd. Satmasjid Branch, Dhaka
20.10.2022	T-05	767	20.10.2022	T-04	307	
Sub-total		924	Sub-total		401	

5.1.2.1 Conduct social audit of school level planning, governance and organize public hearing						
					-	
Sub-total		-	Sub-total		-	

2.1.1 National Coordinator (50% time shared cost)						
			22.05.2022	T-7111	6,500	Sonali Bank Ltd. Satmasjid Branch, Dhaka
			26.07.2022	T-9431	13,658	
			27.10.2022	T-07	13,541	
			12.01.2023	T-06	15,312	
Sub-total		-	Sub-total		49,011	



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in Taka	Date	Challan no.	Amount in Taka	
2.1.2 Deputy Program Manager (Full-time)						
			22.05.2022	T-7111	4,737	Sonali Bank Ltd. Satmasjid Branch, Dhaka
			26.07.2022	T-9431	6,385	
			27.10.2022	T-07	5,562	
			12.01.2023	T-06	8,634	
Sub-total		-	Sub-total		25,318	

2.1.3 Program Officer (Full-time)						
			22.05.2022	T-7111	1,251	Sonali Bank Ltd. Satmasjid Branch, Dhaka
			26.07.2022	T-9431	1,247	
			27.10.2022	T-07	1,251	
			12.01.2023	T-06	2,643	
Sub-total		-	Sub-total		6,392	

2.2.1 Travelling						
12.04.2022	T-18	1,680	12.04.2022	T-17	336	Sonali Bank Ltd. Satmasjid Branch, Dhaka
28.09.2022	T-48	1,680	28.09.2022	T-47	336	
20.10.2022	T-05	1,260	20.10.2022	T-04	420	
20.10.2022	T-05	2,940	20.10.2022	T-04	980	
Sub-total		7,560	Sub-total		2,072	

2.2.2 Accommodation						
Sub-total		-	Sub-total		-	

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

2.3.1 Office expenses (rent, utilities, etc.)						
05.09.2022	T-07	4,565	05.09.2022	T-08	1,522	Sonali Bank Ltd. Satmasjid Branch, Dhaka
05.09.2022	T-07	4,565	05.09.2022	T-08	1,522	
28.09.2022	T-48	4,565	28.09.2022	T-47	1,522	
07.11.2022	T-06	4,565	07.11.2022	T-07	1,522	
05.12.2022	T-09	4,565	05.12.2022	T-10	1,522	
03.01.2023	T-04	4,565	03.01.2023	T-03	1,522	
Sub-total		27,390	Sub-total		9,132	

2.3.2 Communication, stationery, insurance						
12.04.2022	T-18	1,039	12.04.2022	T-17	416	Sonali Bank Ltd. Satmasjid Branch, Dhaka
05.09.2022	T-07	294	05.09.2022	T-08	118	
07.11.2022	T-06	1,842	07.11.2022	T-07	737	
03.01.2023	T-04	1,526	03.01.2023	T-03	610	
Sub-total		4,701	Sub-total		1,881	



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in Taka	Date	Challan no.	Amount in Taka	
2.3.3 Toner for printer and photocopier						
28.09.2022	T-48	1,702	28.09.2022	T-47	681	Sonali Bank Ltd. Satmasjid Branch, Dhaka
03.01.2023	T-04	2,567	03.01.2023	T-03	1,027	
Sub-total		4,269	Sub-total		1,708	
2.4.1 Final evaluation						
Sub-total		-	Sub-total		-	
2.4.2 Annual external audit						
09.03.2022	T-06	16,500	09.03.2022	T-05	11,000	Sonali Bank Ltd. Satmasjid Branch, Dhaka
Sub-total		16,500	Sub-total		11,000	
2.5.1 Staff training						
09.02.2022	T-38	8,408	09.02.2022	T-37	5,605	Sonali Bank Ltd. Satmasjid Branch, Dhaka
09.03.2022	T-06	1,476	09.03.2022	T-05	174	
09.03.2022	T-06	1,260	09.03.2022	T-05	252	
Sub-total		11,144	Sub-total		6,031	
3.1.1 Executive Director (10% time shared cost)						
			22.05.2022	T-7111	4,600	Sonali Bank Ltd. Satmasjid Branch, Dhaka
			26.07.2022	T-9431	2,710	
			27.10.2022	T-07	4,841	
			12.01.2023	T-06	10,322	
Sub-total		-	Sub-total		22,473	
3.1.2 Deputy Manager (Finance)						
			22.05.2022	T-7111	3,297	Sonali Bank Ltd. Satmasjid Branch, Dhaka
			26.07.2022	T-9431	3,006	
			27.10.2022	T-07	6,906	
			12.01.2023	T-06	8,712	
Sub-total		-	Sub-total		21,921	
3.1.3 Office security (through management company)						
			05.09.2022	T-08	99	Sonali Bank Ltd. Satmasjid Branch, Dhaka
			28.09.2022	T-47	132	
			20.10.2022	T-04	132	
			05.12.2022	T-10	132	
			05.12.2022	T-10	132	
			04.01.2023	T-45	132	
Sub-total		-	Sub-total		759	
3.1.4 Logistics (postage)						
20.10.2022	T-05	682	20.10.2022	T-04	341	Sonali Bank Ltd. Satmasjid Branch, Dhaka
04.01.2023	T-44	771	04.01.2023	T-45	308	
Sub-total		1,453	Sub-total		649	



VAT			TAX			Bank Name and Branch Name
Date	Challan no.	Amount in Taka	Date	Challan no.	Amount in Taka	
3.2.1 IT service (internet, software maintenance and support)						
04.06.2022	T-12	429	04.06.2022		-	Sonali Bank Ltd. Satmasjid Branch, Dhaka
05.09.2022	T-07	143	05.09.2022	T-08	-	
05.09.2022	T-07	143	05.09.2022	T-08	-	
28.09.2022	T-48	100	28.09.2022	T-47	199	
20.10.2022	T-05	143	20.10.2022	T-04	286	
07.11.2022	T-06	143	07.11.2022	T-07	286	
07.11.2022	T-06	467	07.11.2022	T-07	933	
05.12.2022	T-09	143	05.12.2022	T-10	286	
03.01.2023	T-04	143	03.01.2023	T-03	286	
Sub-total		1,854	Sub-total		2,276	
3.2.2 Office furniture and equipment						
28.09.2022	T-48	7,995	28.09.2022	T-47	3,198	Sonali Bank Ltd. Satmasjid Branch, Dhaka
			03.01.2023	T-03	1,670	
Sub-total		7,995	Sub-total		4,868	
3.2.3 Procurement and inventory control support						
		-			-	
Sub-total		-	Sub-total		-	
3.2.4 Bank charge						
		-			-	
Sub-total		-	Sub-total		-	
3.2.5 Floor service (including floor cleaning, tea and drinking water)						
12.04.2022	T-18	494	12.04.2022	T-17	198	Sonali Bank Ltd. Satmasjid Branch, Dhaka
20.10.2022	T-05	145	20.10.2022	T-04	58	
05.12.2022	T-09	144	05.12.2022	T-10	58	
03.01.2023	T-04	143	03.01.2023	T-03	57	
03.01.2023	T-04	143	03.01.2023	T-03	57	
Sub-total		1,069	Sub-total		428	
Grand total		197,130	Grand total		223,628	

