

Independent auditor's report and financial statements
of
"Country-Level Advocacy and Capacity Building on SDG 4.7"
a project of

GONO SHAKKHORATA OBHIJAN
Campaign for Popular Education (CAMPE)
Funded by: Asia South Pacific Association for Basic and Adult
Education (ASPBAE)

As at and for the period from 01 January 2021 to 28 February 2022

A. QASEM & Co.

Chartered Accountants

Since 1953

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 "Country-Level Advocacy and Capacity Building on SDG 4.7" (the project) implemented by "Campaign for Popular Education (CAMPE)" which comprise the statement of financial position as at 28 February 2022, statement of income and expenditure, statement of receipts and payments for the period from 1 January 2021 to 28 February 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 28 February 2022 and of its financial performance and its receipts and payments for the period from 1 January 2021 to 28 February 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: 2208160950AS763416

Dhaka, 16 August 2022

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

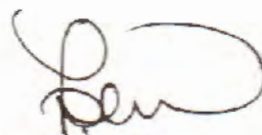
Country-Level Advocacy and Capacity Building on SDG 4.7
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Asia South Pacific Association for Basic and Adult Education (ASPBAE)
Statement of financial position
As at 28 February 2022


	<u>Notes</u>	<u>28-Feb-22</u> <u>BDT</u>
ASSETS		
Non-current assets		-
Current assets		
Cash and cash equivalents	4.0	10,056
Grants receivable	5.0	179,550
		<u><u>189,606</u></u>
FUND AND LIABILITIES		
Accounts payable	6.0	89,606
Loan from General Fund		100,000
		<u><u>189,606</u></u>

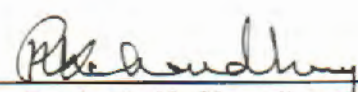
The accompanying notes form an integral part of these financial statements.

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
DVC: 2208160950AS763416


Rasheda K. Choudhury
Executive Director

Dhaka, 16 August 2022




Country-Level Advocacy and Capacity Building on SDG 4.7
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Asia South Pacific Association for Basic and Adult Education (ASPBAE)
Statement of income and expenditure
For the period from 1 January 2021 to 28 February 2022


	<u>Notes</u>	<u>28-Feb-22</u> <u>BDT</u>
INCOME		
Grant income	7.0	591,640 <u>591,640</u>
EXPENDITURE		
Program activity cost	8.0	591,640 <u>591,640</u>
Surplus of income over expenditure		<u>-</u>

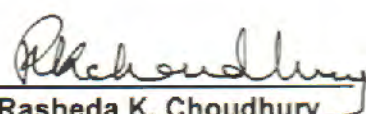
The accompanying notes form an integral part of these financial statements.

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
DVC: 2208160950AS763416


Rasheda K. Choudhury
Executive Director

Dhaka, 16 August 2022



Country-Level Advocacy and Capacity Building on SDG 4.7
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Asia South Pacific Association for Basic and Adult Education (ASPBAE)
Statement of receipts and payments
For the period from 1 January 2021 to 28 February 2022


	<u>Notes</u>	<u>28-Feb-22</u> <u>BDT</u>
RECEIPTS		
Opening balance		-
Fund received from Donor	9.0	412,090
Loan from General Fund		500,000
Total receipts		912,090
PAYMENTS		
Program activity cost		502,034
Loan refund to General Fund		400,000
Total payments		902,034
Excess of receipts over payments		10,056
Closing balance comprises:		
Cash in hand		310
Cash at bank	4.0	9,746
		10,056

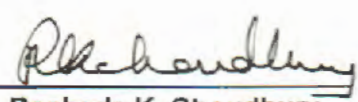
The accompanying notes form an integral part of these financial statements.

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: 2208160950AS763416


Rasheda K. Choudhury
Executive Director

Dhaka, 16 August 2022



Country-Level Advocacy and Capacity Building on SDG 4.7
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Asia South Pacific Association for Basic and Adult Education (ASPBAE)
Notes to the financial statements
As at and for the period from 1 January 2021 to 28 February 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

Transformative education is embodied in SDG 4.7 target which states that "By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development."

CAMPE, as a national coalition, works across the SDG4 and interconnected goals and targets. CAMPE has enhanced networking with concerned stakeholders, policymakers, youth organizations, and academic institutions, including the university. It has strengthened engagement with the Development partners – particularly engagement with the UNESCO process in Dhaka and UIS GAML Process – 4.7.3, 4.7.4 & 4.7.5.

CAMPE has strengthened its effort to inform the stakeholders, including the constituency member on the key issues, enhance understanding of the SDG4.7 by the stakeholders, organized series of consultation with stakeholders.

As part of developing evidence and build capacity, CAMPE has conduct one study under the Education Watch Series on the youths, which was focused on Values and Ethics. Also, it has carried out youth-led action research, mapping of youth in adversity, and contributed to the development process of SDG4 Strategic Framework for Bangladesh under the leadership of the ministry of education and ministry of primary and mass education, among others.

CAMPE has provided maximum effort to influence the policy and practice change discourse at different levels through engagement with policymakers including ministry of education, Ministry of Primary and Mass Education, Finance Ministry and Planning Ministry, Ministry of Youth and Sports and Ministry of Expatriates' Welfare and Overseas Employment, Ministry of Commerce, among others for youth development issues. The issues include the holistic development of youths, promote 21st Century Skills, addressing adversity factors in education, also capitalize on the demographic dividend, and encourage youth leadership and youth-led action research. Also engage with district, sub-district and union Parishad level elected representatives for implementation monitoring through our member organizations and stakeholders.

Besides, CAMPE has engaged with different cross country interventions, including the regional and global levels and contributed to the policy debate, dialogue, and experience sharing. Some of the platforms included ASPBAE, CCNGO-2020, CSO-2, Global Education Coalition, GAML process, GCE, INEE, among others.



1.3 Objectives of the project

Overall objectives:

To strengthening capacity building and advocacy efforts on SDG 4.7, especially around Education for Sustainable Development (ESD), Global Citizenship Education (GCED) and gender equality, with a clear focus on developing a policy reform agenda which effectively mainstreams SDG 4.7 in public education and lifelong learning systems of government - in basic, adult, formal and non-formal education delivery systems.

Specific objectives:

- i) Comprehensive understanding of the education sector analysis and education sector planning;
- ii) Strengthening understanding including of the concept and metadata and the methodology and debates around the issues like human rights, gender equality, cultural diversity, ESD and GCED (global citizenship), climate change, education in emergency etc.;
- iii) Build capacity of the local government institutions in selected location through member organizations to support young representatives in the GECD initiatives and carryout follow-up interventions for promoting TVET and youth entrepreneurship;
- iv) Enhanced use of ICT – ranging to ICT for workplace and school, ICT based classroom management and teaching-learning process, understanding big data and data visualization, advance use of social media, etc. Also promote future education thinking, including the online teaching-learning process and its management, blended learning, have an orientation of big data, AI, IoT, blockchain, and some other innovations in education;
- v) Increased collaboration with academia and universities linking with a research project which would be strengthening the advocacy initiatives; and
- vi) Developing second-line leadership at different levels, among others.

2.0 Basis of preparation

2.1 Basis of measurement

The financial statements have been prepared under historical cost convention following cash basis of accounting.

2.2 Functional and presentation currency

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

2.3 Reporting period

The reporting period of the Country-Level Advocacy and Capacity Building on SDG 4.7 Project's covers period from 01 January 2021 to 28 February 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:



3.1 Donor grants

Income from donor grants is recognized when conditions on which they depend have been met. CAMPE's Country-Level Advocacy and Capacity Building on SDG 4.7 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 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 Country-Level Advocacy and Capacity Building on SDG 4.7.

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 Expenses

Expenses are recognised when those are incurred.

3.5 General

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



28-Feb-22

BDT

4.0 Cash and cash equivalents

Cash in hand		310
Cash at bank	4.1	9,746
		<u>10,056</u>

4.1 Cash at bank

<u>Bank Name</u>	<u>Account #</u>	
Mutual Trust Bank Limited	0430210007972	9,746
		<u>9,746</u>

5.0 Grants received in advance / (receivable)

Opening balance	-
Add: Fund received from Donor	412,090
	<u>412,090</u>
Less: Operating expense	(591,640)
	<u>(179,550)</u>

6.0 Accounts payable

Opening balance	-
Add: Addition during the year	6.1 89,606
Less: Payment during the year	-
	<u>89,606</u>

6.1 Addition during the year

Program cost	76,092
Payable VAT & Tax*	13,514
	<u>89,606</u>

*Outstanding VAT & Tax paid to the Govt. Treasury after the statement of financial position date and updated Annex-B(i) and B(ii) accordingly.

7.0 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*.

8.0 Program activity cost

Country Level Advocacy and Capacity Building on SDG 4.7	591,640
	<u>591,640</u>



9.0 Fund received from ASPBAE

The amount was received from "Asia South Pacific Association for Basic and Adult Education (ASPBAE)" during the period under audit (i.e. from 01 January 2021 to 28 February 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>	
ASPBAE	13-Apr-2021	SCB # 01-1062905-01	412,090
			<u>412,090</u>

10.0 Project Loan

During the year the Project has taken loan BDT 500,000 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:

- a) The entity applied for the fund clearance 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.
- b) The sources of the General Fund of CAMPE are Contributions from General Members, Overheads from different Projects, Contribution from Board Members etc.
- c) Loan taken from the General Fund to the project Account No. 0430210007972 of Mutual Trust Bank Limited, Mohammadpur Branch.
- d) Loan was credited in the project bank statement and subsequently debited & refunded loan amount to the General Fund. Loan was approved by the executive committee of the entity.
- e) There was no local donation for the project.



FORM FD - 4
AUDITOR'S CERTIFICATE

We have audited the accounts of "Country-Level Advocacy and Capacity Building on SDG 4.7" funded by Asia South Pacific Association for Basic and Adult Education (ASPBAE), 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 2021 to 28 February 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 period 01 January 2021 was Tk. Nil
- 2) The foreign donations amounting to Tk. 412,090 and loan amounting to Tk. 500,000 was received by the organization during the period from 01 January 2021 to 28 February 2022.
- 3) The balance of unutilized foreign donations by the organization was Tk. 0 and the balance of unutilized loan was Tk. 10,056.
- 4) Foreign donations amounting to Tk. 4,12,090 and loan amounting to Tk. 89,944 have been utilized for the following purposes and loan amounting to Tk. 400,000 refunded.

Name of the Project: "Country-Level Advocacy and Capacity Building on SDG 4.7"

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.	598,500	502,034	96,466

- 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: 2208160950AS763416
 Dhaka, 16 August 2022

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

: Country-Level Advocacy and Capacity Building on SDG 4.7

Funded by

: Asia South Pacific Association for Basic and Adult Education (ASPBAE)

Project approval no. and date

: 03.07.2666.662.69.222.18-195, dated 01.04.2021

: 03.07.2666.662.69.222.18-546, dated 28.10.2021

: 03.07.2666.662.69.222.18-197, dated 27.04.2022

Project period and budget

: From 01 January 2021 to 28 February 2022; Tk.5,98,500

Reporting period and budget

: From 01 January 2021 to 28 February 2022; Tk.5,98,500

Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
1	Country Level Advocacy and Capacity Building on SDG 4.7	598,500	591,640	6,860	1%	The expenditure has been incurred at actual basis.
	Total costs	598,500	591,640	6,860	1%	

Amount of expenditure above
Less: Provision during the year
Total utilised during the year

591,640
(89,606)
502,034

Breakup of utilisation:

From foreign donation
From loan

412,090
89,944
502,034



Project: "Education Out Loud-Advocacy and Social Accountability"
 Implemented by: Campaign for Popular Education (CAMPE)
 Funded by: Asia South Pacific Association for Basic and Adult Education (ASPBAE)
 For the period from 1 January 2021 to 28 February 2022
 Notes to FD-4

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

	Foreign Donation	Loan	Total
	Taka	Taka	Taka
Opening balance	-	-	-
Add: Received during the year	412,090	500,000	912,090
Fund available for utilization	412,090	500,000	912,090
Less: Utilized during the year (as per annexure-A/1)	(412,090)	(89,944)	(502,034)
Cash and cash equivalents as on 28 Feb 2022	-	410,056	410,056
Less: Loan repayment	-	(400,000)	(400,000)
Cash and cash equivalents as on 28 Feb 2022	-	10,056	10,056

This is made up as follows:

Cash in hand	310
Cash at bank	9,746
	10,056



Project: "Education Out Loud-Advocacy and Social Accountability"
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Asia South Pacific Association for Basic and Adult Education (ASPBAE)
For the period from 1 January 2021 to 28 February 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 Taka
1	Country Level Advocacy and Capacity Building on SDG 4.7	Program activity cost	8	591,640
Total as per statement of income and expenditure				591,640



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 : Country-Level Advocacy and Capacity Building on SDG 4.7
Project approval no. and date : 03.07.2666.662.69.222.18.195 on 01 April 2021
 03.07.2666.662.69.222.18.546 on 28 October 2021
 03.07.2666.662.69.222.18.197 on 27 April 2022
Audit period : 01 January 2021 to 28 February 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, People's 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.	Separate audit report has been prepared for the project and it is one time grant as a result project duration is 14 months from 01 January 2021 to 28 February 2022 which was approved by NGOAB. No local donation received by the entity.
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: 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	Overall aim: Strengthened civil society engagement in the education sector policy, planning and monitoring to improve quality with equity in Bangladesh. Objective and activities: <ul style="list-style-type: none"> At the end of the project, CAMPE becomes more inclusive national education coalition in Bangladesh by increased participation of the civil society, NGOs, and local and thematic groups with a particular focus on the disadvantaged. Increased coalition capacities for engagement in policy dialogue to promote CSO voices in education sector planning and monitoring in the light of SDG4 and right to education. Enhanced civil society capacities for increased participation and strategic influence in the formal education policy and education financing processes ensuring quality and equity. Improved learning collaborations for institutional strengthening of civil society organizations committed to a rights-based approach to education advocacy. 1. Date of Engagement of CA Firm to perform the audit work: 17 May 2022. 2. Name of the project: "Country-Level Advocacy and Capacity Building on SDG 4.7" 3. Project Period: From 01 January 2021 to 28 February 2022.

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs 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>03.07.2666.662.69.222.18.195</td><td>01-April-2021</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>03.07.2666.662.69.222.18.195</td><td>01-April-2021</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 Instalment (100%)</td><td>598,500</td></tr><tr><td>Total fund released</td><td>598,500</td></tr></table> <p>7. Amount for foreign donation received: BDT 412,090</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 2021 to 28 February 2022</p> <p>10. Project Area: Dhaka, Bangladesh</p> <p>11. Number of Beneficiaries: NA</p>	Memo. No.	Date	03.07.2666.662.69.222.18.195	01-April-2021	Memo. No.	Date	03.07.2666.662.69.222.18.195	01-April-2021	No. of Installments	Amount in BDT	1 st Instalment (100%)	598,500	Total fund released	598,500
Memo. No.	Date															
03.07.2666.662.69.222.18.195	01-April-2021															
Memo. No.	Date															
03.07.2666.662.69.222.18.195	01-April-2021															
No. of Installments	Amount in BDT															
1 st Instalment (100%)	598,500															
Total fund released	598,500															
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	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.														

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
	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).	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 • Annexure- B(i) and B(ii)
08.	In case of project having duration of several years, it shall be mentioned in current audit report whether the audit report for the previous year has been sent to the NGO Affairs Bureau. If there was a project bearing same title and having same nature during previous year it shall be mentioned whether that has been audited and the report thereof has been submitted to the Bureau.	This is one time grant.
09.	After completion of audit by CA Firm, one copy of the report (original copy) must be sent in a sealed	One copy of the audit report in sealed envelope will be sent directly to the Deputy Director

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment						
	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.	(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 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 412,090 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>Account No: Current Account 01-1062905-01</p> <p>Account Name: Gono Sakkharata 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> <p>Amount of Donation Received with date:</p> <table><tr><th>Date of receipt</th><th>Amount in BDT</th></tr><tr><td>21-Nov-2021</td><td>412,090</td></tr><tr><td>Total</td><td>412,090</td></tr></table> <p>Details of project bank account are given below:</p> <p>Project bank account number: 430210007972</p>	Date of receipt	Amount in BDT	21-Nov-2021	412,090	Total	412,090
Date of receipt	Amount in BDT							
21-Nov-2021	412,090							
Total	412,090							

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
		<p>Project bank account name: Gono Sakharata Ovijan / Campaign for Popular Education (CAMPE)</p> <p>Project bank name: Mutual Trust bank Ltd.</p> <p>Branch Address: 80/C, Asad Avenue, Mohammadpur, Dhaka-1207.</p> <p>Bank balance as on 28 February 2022: BDT 9,746</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 form NGO Affairs Bureau has been obtained for its use.	No 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 did not involve 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.
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	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.

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
	deducted, deposited and accrual VAT and IT (separately) has also to be mentioned in the prescribed form as per TOR.	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 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 should be sent to the Deputy Director (Inspection and Audit) of the Bureau along with Audit Report.	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
	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 January 2021 to 28 February 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. Shahamin S. Zaman-Member 18. Md. Alauddin Khan-Member 19. Ms. Fouzia Haque FCA-Member 20. Ms. Erum Mariam-Member 21. 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.

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment		
		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.		
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: 2208160950AS763416

Dhaka, 16 August 2022

Annexure-B (i)

Country-Level Advocacy and Capacity Building on SDG 4.7
Implemented by: Campaign for Popular Education (CAMPE)
Statement of deductible, deducted and outstanding amount of Tax / VAT
For the period from 01 January 2021 to 28 February 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	Programme costs										
1.1	Country Level Advocacy and Capacity Building on SDG 4.7	591,640	19,854	5,311	19,854	5,311	19,854	5,311	-	-	Annex-B (ii)
	Total	591,640	19,854	5,311	19,854	5,311	19,854	5,311	-	-	

(a) Details of Challan number and date of deductible, deducted and outstanding amount of Tax / VAT is given in Annexure-B (ii)



Annexure-B (ii)

Country-Level Advocacy and Capacity Building on SDG 4.7
 Implemented by: Campaign for Popular Education (CAMPE)
 For the period from 01 January 2021 to 28 February 2022
 Details of challan no., date and amount deposited to Government Treasury

VAT			TAX		
Date	Challan no.	Amount in Taka	Date	Challan no.	Amount in Taka
Country Level Advocacy and Capacity Building on SDG 4.7					
11.05.2021	T-28	9,673	11.05.2021	T-29	1,978
12.04.2022	T-05	10,181	12.04.2022	T-04	3,333
Total		19,854	Total		5,311

