

**Independent auditor's report and financial statements
of
"Citizen Voice for Effective Policies to Reduce Child
Mortality Causes to Drowning"
a project of
GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Funded by: Global Health Advocacy Incubator (GHAi)
As at and for the period from 1 May 2021 to 31 March 2022**

A. QASEM & Co.

Chartered Accountants Since 1953

INDEPENDENT AUDITOR'S REPORT**To the Executive Committee of GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]****Report on the Audit of the Financial Statements****Opinion**

We have audited the financial statements of "Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning" (the project) implemented by "Campaign for Popular Education (CAMPE)" which comprise the statement of financial position as at 31 March 2022, statement of income and expenditure, statement of receipts and payments for the period from 1 May 2021 to 31 March 2022 then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position as of 31 March 2022 and of its financial performance and its receipts and payments for the period from 1 May 2021 to 31 March 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: 2208170950AS912386
Dhaka, 17 August 2022

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

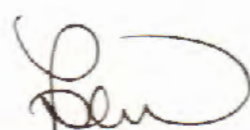
Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Health Advocacy Incubator
Statement of financial position
As at 31 March 2022


| | <u>Notes</u> | <u>31-Mar-22</u> | <u>30-Apr-21</u> |
|---------------------------------------|--------------|------------------|------------------|
| | | <u>BDT</u> | <u>BDT</u> |
| ASSETS | | | |
| Non-current assets | | | |
| Property, plant and equipment | 4.0 | 84,917 | - |
| Current assets | | | |
| Cash and cash equivalents | 5.0 | 166,723 | 10,678 |
| Grants receivable | 6.0 | 918,577 | 31,322 |
| | | <u>1,170,217</u> | <u>42,000</u> |
| FUND AND LIABILITIES | | | |
| Grants received in advance | 6.0 | - | - |
| Accounts payable | 7.0 | 141,500 | 42,000 |
| Donor fund investment in fixed assets | 8.0 | 84,917 | - |
| Loan from CAMPE | | 943,800 | - |
| | | <u>1,170,217</u> | <u>42,000</u> |

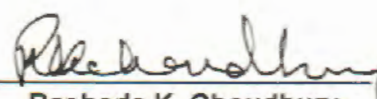
The accompanying notes form an integral part of these financial statements.

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: 2208170950AS912386

Dhaka, 17 August 2022




Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Health Advocacy Incubator
Statement of Income and expenditure
For the from 1 May 2021 to 31 March 2022


| | <u>Notes</u> | <u>31-Mar-22</u> <u>BDT</u> | <u>30-Apr-21</u> <u>BDT</u> |
|---|--------------|--------------------------------|--------------------------------|
| INCOME | | | |
| Grant income | 9.0 | 3,397,992 | 1,294,322 |
| Bank interest | | - | 102 |
| Foreign exchange gain | | - | - |
| | | <u>3,397,992</u> | <u>1,294,424</u> |
| EXPENDITURE | | | |
| Program activities costs | 10.0 | 823,145 | 355,323 |
| Staff cost program salary | 11.0 | 1,626,424 | 600,000 |
| Office overheads and administration costs | 12.0 | 924,798 | 339,101 |
| Depreciation | 4.0 | 23,625 | - |
| | | <u>3,397,992</u> | <u>1,294,424</u> |
| Surplus of income over expenditure | | <u>-</u> | <u>-</u> |

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

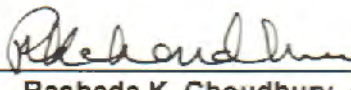
As per our report of same date.

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


Prodip Kumar Sen
Manager (Finance & Admin)


Mohammad Motaleb Hossain FCA
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Dhaka, 17 August 2022


Rasheda K. Choudhury
Executive Director



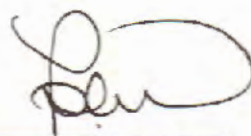
Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Health Advocacy Incubator
Statement of receipts and payments
For the period from 1 May 2021 to 31 March 2022


| | <u>Notes</u> | <u>31-Mar-22</u> | <u>30-Apr-21</u> |
|---|--------------|-------------------------|-------------------------|
| | | <u>BDT</u> | <u>BDT</u> |
| RECEIPTS | | | |
| Opening balance | | | |
| Cash in hand | | 195 | - |
| Cash at bank | | 10,483 | - |
| | | <u>10,678</u> | <u>-</u> |
| Fund received from Donor | 13.0 | 2,595,654 | 1,263,000 |
| Foreign exchange gain | | - | - |
| Bank interest | | - | 102 |
| Loan from CAMPE's own fund | | 1,278,800 | 475,000 |
| Total receipts | | <u>3,885,132</u> | <u>1,738,102</u> |
| PAYMENTS | | | |
| Program activities costs | | 823,145 | 355,323 |
| Staff cost program salary | | 1,561,424 | 600,000 |
| Office overheads and administration costs | | 848,298 | 297,101 |
| Loan paid to CAMPE's own fund | | 335,000 | 475,000 |
| Fixed asset cost | | 108,542 | - |
| Provision paid | | 42,000 | - |
| Total payments | | <u>3,718,409</u> | <u>1,727,424</u> |
| Excess of receipts over payments | | <u>166,723</u> | <u>10,678</u> |
| Closing balance comprises: | | | |
| Cash in hand | | - | 195 |
| Cash at bank | 5.0 | 166,723 | 10,483 |
| | | <u>166,723</u> | <u>10,678</u> |

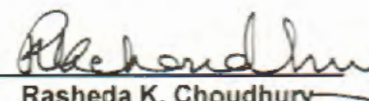
The accompanying notes form an integral part of these financial statements.

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: 2208170950AS912386


Rasheda K. Choudhury
Executive Director

Dhaka, 17 August 2022



Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning
Implemented by: Campaign for Popular Education (CAMPE)
Funded by: Global Health Advocacy Incubator
Notes to the financial statements
As at and for the period from 1 May 2021 to 31 March 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

CAMPE is actively engaged with a project titled "Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning" funded by Global Health Advocacy Incubator. Aiming to improve the overall aim of the project is to create a favorable environment for getting approval of the submitted DPP titled Integrated Community Based Centre for Childcare and Protection, Women Enlightenment and Swim-Safe Facilities.

1.3 Objectives of the project

Overall objectives:

To create a favorable environment for getting approval of submitted DPP titled on Integrated Community Based Centre for Childcare and Protection, Women enlighten and Swim-Safe Facilities.

Specific objectives:

i) Engage in comprehensive advocacy campaign for the approval, implementation, and scaling up of a development project proforma (DDP) titled Integrated Community Based Centre for Childcare and Protection, Women enlighten and Swim-Safe Facilities, which has been submitted to MoWCA;

ii) Generate public demand to reduce child mortality due to drowning with countrywide outreach.

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 except audit fees, Telephone bill and staff cost for which provision has been made.

2.2 Functional and presentation currency

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



2.3 Comparative information and rearrangement thereof

Wherever necessary comparative figures and account titles in this financial statements have been rearranged to conform current year's presentation.

2.4 Reporting period

The reporting period of the Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning Project's covers one year from 1 May 2021 to 31 March 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 Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning 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 fixture | 25% |

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 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 Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning.

3.5 Expenses

Expenses are recognised when those are incurred.

3.6 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 Mar 2022 |
|---------------------------|---------------------------|-----------------|----------|----------|---------------------------|-----------------|----------|--------------------------------------|
| | Balance as at 01 May 2021 | During the year | | | Balance as at 01 May 2021 | During the year | | |
| | | Addition | Disposal | | | Charged | Disposal | |
| Furniture and fixture | - | 35,102 | - | 25% | - | 5,265 | - | 29,837 |
| Computer and printer | - | 73,440 | - | 33.33% | - | 18,360 | - | 55,080 |
| Total as of 31 March 2022 | - | 108,542 | - | | - | 23,625 | - | 84,917 |
| | | | | | | | | |
| Total as of 30 April 2021 | - | - | - | | - | - | - | - |



| | | 31-Mar-22 | 30-Apr-21 |
|--|----------------|------------------|------------------|
| | | BDT | BDT |
| 5.0 Cash and cash equivalents | | | |
| Cash in hand | | - | 195 |
| Cash at bank | 5.1 | 166,723 | 10,483 |
| | | 166,723 | 10,678 |
| 5.1 Cash at bank | | | |
| Bank Name | Account | | |
| Standard Chartered Bank | 02-1062905-03 | 166,723 | 10,483 |
| | | 166,723 | 10,483 |
| 6.0 Grants received in advance / (receivable) | | | |
| Opening balance | | (31,322) | - |
| Add: Fund received from Donor | | 2,595,654 | 1,263,000 |
| Add: Transferred from capital fund | | - | 102 |
| | | 2,564,332 | 1,263,102 |
| Less: Operating expense except depreciation | | 3,374,367 | 1,294,424 |
| Less: Transferred to fixed assets fund | | 108,542 | - |
| | | 3,482,909 | 1,294,424 |
| Grant received in advance / (receivable) | | (918,577) | (31,322) |
| 7.0 Accounts payable | | | |
| Opening balance | | 42,000 | - |
| Add: Addition during the year | 7.1 | 141,500 | 42,000 |
| Less: Payment during the year | | (42,000) | - |
| | | 141,500 | 42,000 |
| 7.1 Addition during the year | | | |
| Audit fees | | 75,000 | 40,000 |
| Telephone bill | | 1,500 | 2,000 |
| Staff cost | | 65,000 | - |
| | | 141,500 | 42,000 |
| 8.0 Donor fund investment in fixed assets | | | |
| Opening balance | | - | - |
| Add: Addition during the year | | 108,542 | - |
| | | 108,542 | - |
| Less: Realized through usage of assets | | 23,625 | - |
| | | 84,917 | - |
| 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-Mar-22 | 30-Apr-21 |
|-----------|-----------|
| BDT | BDT |

10.0 Program activities costs

| | | |
|---|----------------|----------------|
| Sub-national level consultation (Virtual) | - | 193,883 |
| Community radio engagement | - | 160,000 |
| Project area supervision (Travel Cost, stay and meals) | 30,000 | - |
| Local travel | - | 1,440 |
| National level policy dialogues | 42,201 | - |
| Field level cost | 35,944 | - |
| Booklet publication on drowning related awareness and policy issues | 195,000 | - |
| Workshop / orientation of teachers and educational officers on prevention of drowning child | 520,000 | - |
| | 823,145 | 355,323 |

11.0 Staff cost program salary

| | | |
|--|------------------|----------------|
| Executive Director (shared) | 201,528 | 90,000 |
| Program manager / Project team leader (shared) | 698,951 | 300,000 |
| Project Co-ordinator (program) | 725,945 | 210,000 |
| | 1,626,424 | 600,000 |

12.0 Office overheads and administration costs

| | | |
|------------------------------------|----------------|----------------|
| Finance and admin manager (shared) | 423,127 | 121,500 |
| Support service staff (shared) | 77,049 | 36,000 |
| Office rent | 165,000 | 72,000 |
| Utility (Electricity, WASA & Gas) | 35,908 | 12,000 |
| Office supplies | 28,054 | 3,000 |
| Communication mobile phone bill | 31,476 | 16,042 |
| Printing and photocopying | 28,038 | 17,972 |
| Postage & courier | 2,420 | - |
| Transportation | 35,494 | 8,980 |
| Audit fees | 75,000 | 40,000 |
| Other staff refreshment | 19,053 | 10,742 |
| Bank charge | 4,179 | 865 |
| | 924,798 | 339,101 |

13.0 Fund received from GHAI

The amount was received from Global Health Advocacy Incubator during the period under audit (i.e. from 01 May 2021 to 31 March 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 | | |
|---------------|-----------|------------|------------------|------------------|
| GHAI | 08-Jun-21 | SCB # 01- | 1,263,000 | 1,263,000 |
| | 19-Oct-21 | 1062905-01 | 1,332,654 | - |
| | | | 2,595,654 | 1,263,000 |



14.0 Project Loan

During the year the Project has taken loan total BDT 12,78,800 from CAMPE General Fund in three instalments. 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. 02-1062905-03 of Standard Chartered Bank, Gulshan Branch.
- d) Loan was credited in the project bank statement and subsequently debited & refunded partial 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 "Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning" funded by Global Health Advocacy Incubator (GHA), 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 May 2021 to 31 March 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 May 2021 was Tk. 10,576.
- 2) The foreign donations amounting to Tk. 2,595,654 and loan Tk. 12,78,800 was received by the organization during the year from 01 May 2021 to 31 March 2022.
- 3) The balance of unutilized foreign donations by the organization was Tk. 0 and the balance of unutilized loan was Tk. 1,66,621.
- 4) Foreign donations amounting to Tk. 26,06,230 and loan amounting to Tk. 777,179 have been utilized and loan amounting to Tk. 335,000 refunded.

Name of the Project: "Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning"

| 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. | 6,273,925 | 3,383,409 | 2,890,516 |

- 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: 2208170950AS912386

Dhaka, 17 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

: Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning

Funded by

: Global Health Advocacy Incubator (GHA)

Project approval no. and date

: 03.07.2666.662.68.032.20-036, dated 18 Jan 2021

: 03.07.2666.662.68.032.20-034, dated 16 Jan 2022

: 03.07.2666.662.68.032.20-490, dated 28 Sep 2021

: From November 2020 to March 2022; Tk. 7,568,349

Project period and budget

: From 01 May 2021 to 31 March 2022; Tk. 6,273,925

Reporting period and budget

| Activity No. | Particulars | Approved budget | Expenditure | Variance | % of variance | Remarks |
|--------------|--|-----------------|-------------|-----------|---------------|---|
| 1 | Program activities costs | | | | | |
| | National Level Policy Dialogue | 351,600 | 42,201 | 309,399 | 12 | Due to Covid situation, the planned activities could not be accomplished. |
| | Multi-stakeholder consultation including the media / National-level advocacy for DPP adaptation and implementation | 64,000 | - | 64,000 | - | Due to Covid situation, the planned activities could not be accomplished. |
| | Sub-national Level Consultation (virtual) / District Level Consultations on Drowning | 952,000 | - | 952,000 | - | Due to Covid situation, the planned activities could not be accomplished. |
| | Project area supervision (Travel Cost, stay and meals) | 656,000 | 35,944 | 620,056 | 5 | Due to Covid situation, the planned activities could not be accomplished. |
| | Community Radio Engagement & Investigative TV News on Drowning issues | 520,000 | 550,000 | (30,000) | 106 | |
| | Workshop / orientation of teachers and educational officers on prevention of drowning child | 1,128,000 | - | 1,128,000 | - | Due to Covid situation, the planned activities could not be accomplished. |
| | Booklet publication on drowning related awareness and policy issues | 195,000 | 195,000 | - | 100 | |
| 2 | Equipment | | | | | |
| | Laptop | 75,000 | 73,440 | 1,560 | 98 | |
| | Executive Chairs | 30,000 | 35,102 | (5,102) | 117 | |
| 3 | Staff costs program salary | | | | | |
| | Executive Director (shared) | 151,849 | 201,528 | (49,679) | 133 | The expenditure was incurred as per actual requirement |
| | Program Manager / Project Team Leader (shared) | 511,875 | 698,951 | (187,076) | 137 | The expenditure was incurred as per actual requirement |
| | Project Co-ordinator (program) | 585,000 | 725,945 | (140,945) | 124 | The expenditure was incurred as per actual requirement |
| | Co-ordinator (program) | 315,000 | - | 315,000 | - | |



| Activity No. | Particulars | Approved budget | Expenditure | Variance | % of variance | Remarks |
|--------------|--|------------------|------------------|------------------|---------------|--|
| 4 | Office overhead and administration costs | | | | | |
| | Finance & Admin Manager (shared) | 326,450 | 423,127 | (96,677) | 130 | The expenditure was incurred as per actual requirement |
| | Support Service Staff (shared) | 57,951 | 77,049 | (19,098) | 133 | The expenditure was incurred as per actual requirement |
| | Office Rent | 120,000 | 165,000 | (45,000) | 138 | The expenditure was incurred as per actual requirement |
| | Office Utilities | 21,600 | 35,908 | (14,308) | 166 | The expenditure was incurred as per actual requirement |
| | Office Supplies (cleaning items) | 16,000 | 28,054 | (12,054) | 175 | The expenditure was incurred as per actual requirement |
| | Telephone / Fax / Internet (Telephone, mobile & internet) | 36,000 | 31,476 | 4,524 | 87 | |
| | Postage and Courier | 800 | 2,420 | (1,620) | 303 | The expenditure was incurred as per actual requirement |
| | Printing and photocopying (including all stationery items) | 36,000 | 28,038 | 7,962 | 78 | |
| | Transportation | 28,000 | 35,494 | (7,494) | 127 | The expenditure was incurred as per actual requirement |
| | Audit fees | 75,000 | 75,000 | - | 100 | |
| | Bank charges | 4,800 | 4,179 | 621 | 87 | |
| | Others | 16,000 | 19,053 | (3,053) | 119 | The expenditure was incurred as per actual requirement |
| | Total cost | 6,273,925 | 3,482,909 | 2,791,016 | 56 | |

Reconciliation of fund utilised during the year:

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

Amount in
BDT
3,482,909
(141,500)
3,341,409
42,000
3,383,409

Breakup of utilisation:

From foreign donation
From loan

2,606,230
777,179
3,383,409



Implemented by: Campaign for Popular Education (CAMPE)
 Funded By: Global Health Advocacy Incubator
 For the period from 1 May 2021 to 31 March 2022
 Notes to FD-4

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

| | Foreign Donation Taka | Loan Taka | Bank Interest Taka | Total Taka |
|--|-----------------------------|--------------|-----------------------|---------------|
| Opening balance | 10,576 | - | 102 | 10,678 |
| Add: Received during the year | 2,595,654 | 1,278,800 | - | 3,874,454 |
| Fund available for utilization | 2,606,230 | 1,278,800 | 102 | 3,885,132 |
| Less: Utilized during the year (as per annexure-A/1) | (2,606,230) | (777,179) | - | (3,383,409) |
| Cash and cash equivalents as on 31 March 2022 | - | 501,621 | 102 | 501,723 |
| Less: Loan repayment | - | (335,000) | - | (335,000) |
| Cash and cash equivalents as on 31 March 2022 | - | 166,621 | 102 | 166,723 |

This is made up as follows:

| | |
|--------------|----------------|
| Cash at bank | 166,723 |
| | <u>166,723</u> |



Implemented by: Campaign for Popular Education (CAMPE)
Funded By: Global Health Advocacy Incubator
For the period from 1 May 2021 to 31 March 2022
Notes to FD-4

NOTE 2: Reconciliation 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 | Program activities costs | Program activities costs | 10 | 823,145 |
| 2 | Staff cost program salary | Staff cost program salary | 11 | 1,626,424 |
| 3 | Office overheads and administration costs | Office overheads and administration costs | 12 | 924,798 |
| Total as per statement of income and expenditure before depreciation | | | | 3,374,367 |
| Add: Depreciation on fixed assets | | | | 23,625 |
| Total as per statement of income and expenditure | | | | 3,397,992 |
| Add: Purchase of fixed assets | | | | 108,542 |
| Less: Depreciation on fixed assets | | | | (23,625) |
| Total as per Annexure A-1 | | | | 3,482,909 |



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 : Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning
Project approval no. and date : 03.07.2666.662.68.032.20-036 on 18-Jan-2021
: 03.07.2666.662.68.032.20.034 on 16-Jan-2022
Audit period : 01 May 2021 to 31 March 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 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 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 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 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 work2. Project Name3. Project Period4. Project approval Memo No. and Date5. Fund release Memo No. and Date6. Amount of fund released (including installments)7. Foreign Donation Received8. Whether foreign fund has been withdrawn from mother account before fund released by Bureau: Whether local donation has been received in mother account9. Audit Year10. Project Area11. Number of beneficiaries | <p>Overall aim:</p> <ul style="list-style-type: none">• To create a favorable environment for getting approval of submitted DPP titled on Integrated Community Based Centre for Childcare and Protection, Women enlighten and Swim-Safe Facilities. <p>Objective and activities:</p> <ul style="list-style-type: none">• Engage in comprehensive advocacy campaign for the approval, implementation, and scaling up of a development project proforma (DDP) titled Integrated Community Based Centre for Childcare and Protection, Women enlighten and Swim-Safe Facilities, which has been submitted to MoWCA.• Generate public demand to reduce child mortality due to drowning with countrywide outreach. <ol style="list-style-type: none">1. Date of Engagement of CA Firm to perform the audit work: 17 May 2022.2. Name of the project: "Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning"3. Project Period: From 01 November 2020 to 31 March 2022.4. Project Approval memo number and date:<table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.662.68.032.20-036</td><td>18-Jan-2021</td></tr><tr><td>03.07.2666.662.68.032.20.034</td><td>16-Jan-2022</td></tr></table> | Memo. No. | Date | 03.07.2666.662.68.032.20-036 | 18-Jan-2021 | 03.07.2666.662.68.032.20.034 | 16-Jan-2022 |
| Memo. No. | Date | | | | | | | |
| 03.07.2666.662.68.032.20-036 | 18-Jan-2021 | | | | | | | |
| 03.07.2666.662.68.032.20.034 | 16-Jan-2022 | | | | | | | |

| Sl. No. | Issue to be complied with as per TOR provided by NGO Affairs Bureau | Auditor's Comment | | | | | | | | | | |
|-----------------------------------|---|---|-----------|------|------------------------------|-------------|---------------------|---------------|-----------------------------------|-----------|---------------------|-----------|
| | | <p>5. Fund release with memo number and date:</p> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.662.68.032.20.490</td><td>28-Sep-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>2,524,925</td></tr><tr><td>Total fund released</td><td>2,524,925</td></tr></table> <p>7. Amount for foreign donation received: BDT 2,595,654.</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 May 2021 to 31 March 2022</p> <p>10. Project Area: Dhaka, Khulna, Sylhet, Rajshahi Rangpur, Barisal, Mymensingh, Chittagong divisions in Bangladesh.</p> <p>11. Number of Beneficiaries: The direct Beneficiaries will be about 1,505,287 nos. (approx.).</p> | Memo. No. | Date | 03.07.2666.662.68.032.20.490 | 28-Sep-2021 | No. of Installments | Amount in BDT | 1 st Instalment (100%) | 2,524,925 | Total fund released | 2,524,925 |
| Memo. No. | Date | | | | | | | | | | | |
| 03.07.2666.662.68.032.20.490 | 28-Sep-2021 | | | | | | | | | | | |
| No. of Installments | Amount in BDT | | | | | | | | | | | |
| 1 st Instalment (100%) | 2,524,925 | | | | | | | | | | | |
| Total fund released | 2,524,925 | | | | | | | | | | | |
| 06. | Balance Sheet, Income & Expenditure Account and Receipts & Payments Account will form part of audit report and these shall be signed by appropriate NGO authorities including name. If Balance Sheet is not required in any case the explanation therefore shall be given. It is to be assured whether the Receipts & Payments Account has been prepared following the accounting heads under which the Ledger Books of the NGO had been maintained. The detail breakup shall be given in Note for the items under which consolidated expenditure have been shown (e. g. contingency and others). | <p>First part of this report contains Independent Auditor's Report along with audited financial statements which includes Statement of financial position (Balance Sheet), Statement of income and expenditure, Statement of receipts and payments signed by appropriate authority of the NGO including name.</p> <p>Statement of receipts and payments has been prepared based on ledger book maintained by the NGO.</p> <p>Details breakup is given in the Notes to the Financial Statements.</p> | | | | | | | | | | |

| Sl. No. | Issue to be complied with as per TOR provided by NGO Affairs Bureau | Auditor's Comment |
|---------|---|---|
| 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. | <p>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.</p> | <p>This is the second year of the project. Previous year audit has been performed and the report was sent to the NGOAB accordingly.</p> |
| 09. | <p>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.</p> | <p>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.</p> |

| Sl. No. | Issue to be complied with as per TOR provided by NGO Affairs Bureau | Auditor's Comment | | | | | | | | |
|-----------------|--|--|-----------------|---------------|-------------|-----------|-------------|-----------|--------------|------------------|
| 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 2,595,654 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>08-Jun-2021</td><td>1,263,000</td></tr><tr><td>19-Oct-2021</td><td>1,332,654</td></tr><tr><td>Total</td><td>2,595,654</td></tr></table> <p>Details of project bank account are given below:</p> <p>Project bank account number: 02-1062905-03</p> <p>Project bank account name: Gono Sakkharata Ovijan / Campaign for Popular Education (CAMPE)</p> | Date of receipt | Amount in BDT | 08-Jun-2021 | 1,263,000 | 19-Oct-2021 | 1,332,654 | Total | 2,595,654 |
| Date of receipt | Amount in BDT | | | | | | | | | |
| 08-Jun-2021 | 1,263,000 | | | | | | | | | |
| 19-Oct-2021 | 1,332,654 | | | | | | | | | |
| Total | 2,595,654 | | | | | | | | | |

| Sl. No. | Issue to be complied with as per TOR provided by NGO Affairs Bureau | Auditor's Comment |
|---------|--|---|
| | | <p>Project bank name: Standard Chartered Bank</p> <p>Branch Address: 67, Gulshan Avenue, Gulshan, Dhaka-1212.</p> <p>Bank balance as on 31 March 2022: BDT 166,723</p> <p>We have reviewed the mother bank account and project bank account reconciliation statement and reconciliation is found satisfactory.</p> |
| 13. | If donation has been received in form of goods, it has to be confirmed whether the same has been properly valued and the amount involved shall be shown, along with donation received, in FD-4. A statement detailing its use according to FD-5 and the unutilized balance has to be provided. | As confirmed by management, no such donation was received during the period under audit. |
| 14. | Interest/ exchange gain received on the amount of donation has to be shown separately in statement of accounts and it is to be stated whether specific approval from NGO Affairs Bureau has been obtained for its use. | <p>No exchange gain received by the project during the period under audit.</p> <p>No interest received by the project during the period under audit.</p> <p>Last year, the project received bank interest BDT 102 and the interest was not used by the entity.</p> |
| 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 except below: For Apr – Mar'22: The Executive Director received 11.54% of her total salary from the project amounting BDT 201,528. Rest of the salary received from other project and General Fund of the entity. |
| 23. | It is to be reported whether the internal control system of the NGO is satisfactory. | The internal control system of the NGO is found satisfactory. |
| 24. | In case any amount has been refunded to the donor by the NGO, if refunded, the details of NGOAB's approval should be mentioned. | No money was refunded to the donor during the period under audit. |
| 25. | In light of Govt. rules and regulation, in case of transactions under the project, opinion has to be given whether Revenue Stamp has been affixed and VAT/ IT has been deducted at source and the deducted amount of VAT/ IT has been | During our audit we found that Revenue Stamp has been affixed in applicable cases. Income Tax and VAT have been deducted at source and the deducted amount of IT & VAT |


| Sl. No. | Issue to be complied with as per TOR provided by NGO Affairs Bureau | Auditor's Comment |
|---------|--|--|
| | properly deposited to the Govt. treasury. Amount deducted, deposited and accrual VAT and IT (separately) has also to be mentioned in the prescribed form as per TOR. | has been duly deposited to the Govt. treasury. Details of Tax and VAT have been presented in Annexure-B(i) and Annexure-B(ii) . |
| 26. | <p>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.</p> <p>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.</p> <p>Since VAT and IT is important, relevant firm and NGO will provide full information.</p> | <p>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.</p> <p>There was no foreign employee during the period under audit.</p> |
| 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 | <p>We have issued a management letter based on the audit of financial statements of the project.</p> <p>Management letter will be sent to Deputy Director (Inspection and Audit) along with audit report.</p> |

| Sl. No. | Issue to be complied with as per TOR provided by NGO Affairs Bureau | Auditor's Comment |
|---------|--|---|
| | and Audit) of the Bureau along with Audit Report. If such Letter/ Report is not considered necessary the reasons thereof should be stated. | |
| 32. | One CA Firm will not audit the project of a particular NGO continuously for more than five years. For this reason, the CA Firm has to certify that the NGO, under audit, has not been audited for five consecutive years by them. | This project duration is 01 November 2020 to 31 March 2022. This is the second year of audit. We audited the project for the 2 nd time. |
| 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 | 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 Commissioner and U.N.O. | Complied |
| | | 3 | External audit report must be submitted to NGO Affairs Bureau and statistics bureau of Bangladesh Bank within 02 months from the end of the project. | Not complied. The audit work had been done within the due time. But it took time to finalize the audit 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 | Complied |

| Sl. No. | Issue to be complied with as per TOR provided by NGO Affairs Bureau | Auditor's Comment | |
|---------|--|---|----------|
| | | Board of Revenue | |
| | | 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 |
| | | 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. 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: 2208170950AS912386

Dhaka, 17 August 2022

Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning
Implemented by: Campaign for Popular Education (CAMPE)
Statement of deductible, deducted and outstanding amount of Tax / VAT
For the period from 01 May 2021 to 31 March 2022

| Sl No. | Particulars of expenditures as per Annex A-1 | Amount of costs | Deductible amount | | Deducted amount | | Deposited amount | | Outstanding | | Challan no. & date |
|----------|--|-----------------|-------------------|---------------|-----------------|---------------|------------------|---------------|-------------|----------|--------------------|
| | | | VAT | Tax | VAT | Tax | VAT | Tax | VAT | Tax | |
| a | b | c | d | e | f | g | h | i | j=(h-d) | k=(i-e) | |
| 1 | Programme costs | | | | | | | | | | |
| | National Level Policy Dialogue | 42,201 | 2,023 | 1,100 | 2,023 | 1,100 | 2,023 | 1,100 | - | - | Annex-B (ii) |
| | Multi-stakeholder consultation including the media/National-level advocacy for DPP adaptation and implementation | - | - | - | - | - | - | - | - | - | |
| | Sub-national Level Consultations on (virtual)/District Level Consultations on Drowning | - | - | - | - | - | - | - | - | - | |
| | Investigative TV news on drowning issue / Community Radio Engagement | 550,000 | 67,824 | 18,088 | 67,824 | 18,088 | 67,824 | 18,088 | - | - | Annex-B (ii) |
| | Project area supervision / Fuel Travel Cost | 35,944 | 1,680 | 336 | 1,680 | 336 | 1,680 | 336 | - | - | Annex-B (ii) |
| | Workshop / orientation of teachers and educational officers on prevention of drowning child | - | - | - | - | - | - | - | - | - | Annex-B (ii) |
| | Booklet publication on drowning related awareness and policy issues | 195,000 | 2,093 | 837 | 2,093 | 837 | 2,093 | 837 | - | - | Annex-B (ii) |
| | Sub-total | 823,145 | 73,620 | 20,361 | 73,620 | 20,361 | 73,620 | 20,361 | - | - | |
| 2 | Equipment | | | | | | | | | | |
| | Laptop and executive chairs | 108,542 | 2,449 | 2,122 | 2,449 | 2,122 | 2,449 | 2,122 | - | - | Annex-B (ii) |
| | Sub-total | 108,542 | 2,449 | 2,122 | 2,449 | 2,122 | 2,449 | 2,122 | - | - | |



Annexure-B (ii)

Citizen Voice for Effective Policies to Reduce Child Mortality Causes to Drowning
Implemented by: Campaign for Popular Education (CAMPE)
For the period from 01 May 2021 to 31 March 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 |
| National Level Policy Dialogue | | | | | |
| 11.11.2022 | T-17 | 191 | | | - |
| 12.08.2021 | T-22 | 182 | | | - |
| 12.08.2021 | T-22 | 1,650 | 12.08.2021 | T-21 | 1,100 |
| Sub-total | | 2,023 | Sub-total | | 1,100 |
| Multi-stakeholder consultation including the media/National-level advocacy for DPP adaptation and implementation | | | | | |
| | | - | | | - |
| Sub-total | | - | Sub-total | | - |
| Sub-national Level Consultation (virtual)/District Level Consultations on Drowning | | | | | |
| | | - | | | - |
| Sub-total | | - | Sub-total | | - |
| Investigative TV news on drowning issue / Community Radio Engagement | | | | | |
| 06.02.2022 | T-29 | 67,824 | 06.02.2022 | T-28 | 18,088 |
| | | - | | | - |
| Sub-total | | 67,824 | Sub-total | | 18,088 |
| Project area supervision / Fuel Travel Cost | | | | | |
| 06.02.2022 | T-29 | 1,680 | 06.02.2022 | T-28 | 336 |
| | | - | | | - |
| Sub-total | | 1,680 | Sub-total | | 336 |
| Booklet publication on drowning related awareness and policy issues | | | | | |
| | | - | | | - |
| Sub-total | | - | Sub-total | | - |
| Community Radio Engagement | | | | | |
| 06.02.2022 | T-29 | 2,093 | 06.02.2022 | T-28 | 837 |
| | | - | | | - |
| Sub-total | | 2,093 | Sub-total | | 837 |
| Laptop and executive chairs | | | | | |
| 11.11.2021 | T-17 | 528 | 11.11.2021 | T-46 | 2,122 |
| 11.11.2021 | T-17 | 527 | | | - |
| 11.11.2021 | T-17 | 1,394 | | | - |
| Sub-total | | 2,449 | Sub-total | | 2,122 |



| Executive Director (shared) | | | | | |
|-----------------------------|--|---|------------|-------|---------|
| | | - | 30.06.2021 | T-455 | 26,000 |
| | | | 30.06.2021 | T-67 | 5,797 |
| | | | 21.10.2021 | T-67 | 20,000 |
| | | | 24.03.2022 | T-207 | 36,500 |
| | | | 11.05.2022 | T-67 | 46,000 |
| Sub-total | | - | Sub-total | | 134,297 |

| Finance & Admin Manager (shared) | | | | | |
|----------------------------------|--|---|------------|-------|-------|
| | | - | 30.06.2021 | T-455 | 834 |
| | | | 30.06.2021 | T-67 | 417 |
| | | | 21.10.2021 | T-67 | 1,251 |
| | | | 24.03.2022 | T-207 | 1,467 |
| | | | 11.05.2022 | T-67 | 1,359 |
| Sub-total | | - | Sub-total | | 5,328 |

| Program Manager / Project Team Leader (shared) | | | | | |
|--|--|---|------------|-------|---------|
| | | | 11.11.2021 | T-10 | 200 |
| | | | 11.11.2021 | T-10 | 118 |
| | | | 30.06.2021 | T-455 | 68,000 |
| | | | 30.06.2021 | T-67 | 10,000 |
| | | | 24.03.2022 | T-207 | 148,786 |
| | | | 11.05.2022 | T-67 | 99,393 |
| Sub-total | | - | Sub-total | | 326,497 |

| Deputy Program Manager (shared) | | | | | |
|---------------------------------|--|---|-----------|--|---|
| | | - | | | - |
| Sub-total | | - | Sub-total | | - |

| Coordinator Program | | | | | |
|---------------------|--|---|------------|-------|-------|
| | | - | 21.10.2021 | T-455 | 1,251 |
| | | | 21.10.2021 | T-455 | 1,251 |
| | | | 24.03.2022 | T-207 | 1,251 |
| | | | 11.05.2022 | T-67 | 1,202 |
| Sub-total | | - | Sub-total | | 4,955 |

| Support Service Staff (shared) | | | | | |
|--------------------------------|--|---|-----------|--|---|
| | | - | | | - |
| Sub-total | | - | Sub-total | | - |

| Office Rent | | | | | |
|-------------|------|--------|------------|------|-------|
| 08.03.2022 | T-13 | 1,957 | 08.03.2022 | T-14 | 652 |
| 10.03.2022 | T-11 | 1,957 | 10.04.2022 | T-10 | 652 |
| 06.02.2022 | T-29 | 1,957 | 06.02.2022 | T-28 | 652 |
| 10.01.2022 | T-21 | 1,957 | 10.01.2022 | T-22 | 652 |
| 06.12.2021 | T-17 | 1,957 | 06.12.2021 | T-16 | 652 |
| 11.11.2021 | T-17 | 1,957 | 11.11.2021 | T-46 | 652 |
| 11.11.2021 | T-17 | 1,957 | 11.11.2021 | T-46 | 652 |
| 13.09.2021 | T-14 | 1,957 | 13.09.2021 | T-13 | 652 |
| 06.02.2022 | T-29 | 1,956 | 06.02.2022 | T-28 | 652 |
| 13.07.2021 | T-14 | 1,957 | 13.07.2021 | T-13 | 652 |
| 13.07.2021 | T-14 | 1,957 | 13.07.2021 | T-13 | 652 |
| Sub-total | | 21,526 | Sub-total | | 7,172 |



| | | | | | |
|--|------|----------------|--------------------|------|----------------|
| Office Utilities | | | | | |
| | | - | | | - |
| Sub-total | | - | Sub-total | | - |
| Office Supplies (cleaning items) | | | | | |
| 10.04.2022 | T-13 | 418 | 10.04.2022 | T-12 | 167 |
| 13.09.2021 | T-14 | 252 | 13.09.2021 | T-13 | 67 |
| 13.07.2021 | T-13 | 373 | 13.07.2021 | T-14 | 100 |
| 13.07.2021 | T-13 | 383 | 13.07.2021 | T-14 | 102 |
| Sub-total | | 1,426 | Sub-total | | 436 |
| Telephone / Fax / Internet (Telephone, mobile & internet) | | | | | |
| 08.03.2022 | T-13 | 71 | | | - |
| 10.04.2022 | T-11 | 71 | | | |
| 06.02.2022 | T-29 | 71 | | | |
| Sub-total | | 213 | Sub-total | | - |
| Postage and Courier | | | | | |
| 06.02.2022 | T-29 | 137 | | | - |
| Sub-total | | 137 | Sub-total | | - |
| Printing and photocopying (including all stationery items) | | | | | |
| 10.04.2022 | T-13 | 127 | 10.04.2022 | T-12 | 51 |
| 10.01.2022 | T-21 | 103 | 10.01.2022 | T-22 | 8 |
| 10.01.2022 | T-21 | 26 | 10.01.2022 | T-22 | 31 |
| 06.12.2021 | T-17 | 746 | 06.12.2021 | T-16 | 298 |
| 11.11.2021 | T-17 | 61 | 11.11.2021 | T-46 | 12 |
| 11.11.2021 | T-17 | 349 | 11.11.2021 | T-46 | 93 |
| 11.11.2021 | T-17 | 73 | 11.11.2021 | T-46 | 20 |
| 13.09.2021 | T-14 | 515 | 13.09.2021 | T-13 | 138 |
| | | - | | | - |
| Sub-total | | 2,000 | Sub-total | | 651 |
| Transportation | | | | | |
| | | - | | | - |
| Sub-total | | - | Sub-total | | - |
| Audit fees | | | | | |
| | | - | | | - |
| Sub-total | | - | Sub-total | | - |
| Bank charges | | | | | |
| | | - | | | - |
| Sub-total | | - | Sub-total | | - |
| Others | | | | | |
| 11.11.2021 | T-11 | 300 | | | |
| Sub-total | | 300 | Sub-total | | - |
| Grand total | | 101,671 | Grand total | | 501,819 |

