

Independent auditor's report and financial statements
of
"Securing Rights of Women Domestic Workers in
Bangladesh (SRDW)"
a project of
GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Funded by: OXFAM Bangladesh
As at and for the year ended 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 "Securing Rights of Women Domestic Workers in Bangladesh (SRDW)" (the project) implemented by "GONO SHAKKHORATA OBHIJAN [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 year 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 year ended 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.

Other Matter

The financial statements of the project for the year ended 31 March 2021 were audited by another auditor who expressed an unmodified opinion on those statements on 27 June 2021.

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: 2208020950AS720651
Dhaka, 02 August 2022

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

Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
Funded by: OXFAM Bangladesh
Statement of financial position
As at 31 March 2022

	<u>Notes</u>	<u>31-Mar-22</u> <u>BDT</u>	<u>31-Mar-21</u> <u>BDT</u>
ASSETS			
Non-current assets			
Property, plant and equipment	4.0	107,971	205,128
Current assets			
Cash and cash equivalents	5.0	603,360	149,897
		<u>711,331</u>	<u>355,025</u>
FUND AND LIABILITIES			
Grants received in advance	6.0	590,795	139,417
Capital fund	7.0	12,566	10,481
Donor fund investment in fixed assets	8.0	107,970	205,127
		<u>711,331</u>	<u>355,025</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

Motaleb

Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2208020950AS720651

Dhaka, 02 August 2022

Prodip Kumar Sen

Prodip Kumar Sen
Manager (Finance & Admin)

Rasheda K. Choudhury
Rasheda K. Choudhury
Executive Director



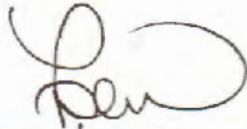
Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
Funded by: OXFAM Bangladesh
Statement of income and expenditure
For the year ended 31 March 2022


	<u>Notes</u>	<u>31-Mar-22</u> <u>BDT</u>	<u>31-Mar-21</u> <u>BDT</u>
INCOME			
Grant income	9.0	3,538,147	4,819,443
Bank interest		2,085	10,481
		<u>3,540,232</u>	<u>4,829,924</u>
EXPENDITURE			
Remuneration / Fees	10.0	2,453,638	3,095,279
Other reimbursable costs	11.0	539,038	679,945
Project activities	12.0	448,314	962,021
Depreciation	4.0	97,157	82,199
		<u>3,538,147</u>	<u>4,819,443</u>
Surplus of income over expenditure		<u>2,085</u>	<u>10,481</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: 2208020950AS720651

Dhaka, 02 August 2022

Rasheda K. Choudhury
Executive Director




Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
Funded by: OXFAM Bangladesh
Statement of receipts and payments
For the year ended 31 March 2022

	<u>Notes</u>	<u>31-Mar-22</u> <u>BDT</u>	<u>31-Mar-21</u> <u>BDT</u>
RECEIPTS			
Opening balance:			
Cash in hand		1,221	1,902
Cash at bank		148,676	1,096,011
		149,897	1,097,913
Fund received from Donor	13.0	3,892,368	3,778,749
Bank interest		2,085	10,481
Loan received from GF		1,210,000	-
Total receipts		5,254,350	4,887,142
PAYMENTS			
Remuneration / Fees		2,453,638	3,095,279
Other reimbursable costs		539,038	679,945
Project activities		448,314	962,021
Loan refund to GF		1,210,000	-
Total payments		4,650,990	4,737,245
Excess of receipts over payments		603,360	149,897
Closing balance comprises:			
Cash in hand		8,025	1,221
Cash at bank	5.0	595,335	148,676
		603,360	149,897

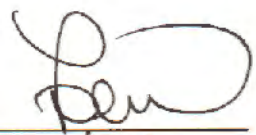
The accompanying notes form an integral part of these financial statements.

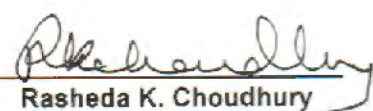
As per our report of same date.

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


Mohammad Motaleb Hossain FCA
Partner
Enrolment Number: 0950
DVC: 2208020950AS720651

Dhaka, 02 August 2022


Prodip Kumar Sen
Manager (Finance & Admin)


Rasheda K. Choudhury
Executive Director



Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
Funded by: OXFAM Bangladesh
Notes to the financial statements
As at and for the year ended 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 "Securing Rights of Women Domestic Workers in Bangladesh (SRDW)" has been implemented by OXFAM Bangladesh funded by Global Affairs Canada. Aiming to improve the Well-Being of women domestic workers by enabling them to access their rights to engage in "Decent Work".

In these endeavor, CAMPE is responsible to set a competency standard for domestic works, develop competency based training curriculum and life and occupational skills manuals as well as policy advocacy with the government agencies to formalize the profession of domestic through entitlement of their rights with dignity.

1.3 Objectives of the project

Overall objectives:

Increased wellbeing of women domestic workers (DW) in Dhaka, Bangladesh.

Specific objectives:

- i) Strengthen agency of domestic workers to calm and defend their rights in relation to decent employment;
- ii) Improved social norms on DW rights, including increased recognition of DW as formal profession, promoted by policy makers, government and employers and the wider society.

2.0 Basis of preparation

2.1 Basis of accounting

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 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 Securing Rights of Women Domestic Workers in Bangladesh (SRDW) Project's covers one year from 1 April 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 Securing Rights of Women Domestic Workers in Bangladesh (SRDW) 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%
Office equipment	20.00%

Disposal of property, plant and equipment

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

3.3 Cash and cash equivalents

Cash and cash equivalents for the purposes of the statement of receipts and payments 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 Securing Rights of Women Domestic Workers in Bangladesh (SRDW).

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.



4.0 Property, plant and equipment

Particulars	Cost				Rate (%)	Depreciation			Written down value as at 31 Mar 2022
	Balance as at 01 Apr 2021	During the year		Balance as at 01 Apr 2021		During the year		Balance as at 31 Mar 2022	
		Addition	Disposal			Charged	Disposal		
Computer and printers	230,400	-	-	230,400	33.33%	76,792	83,209	160,001	70,399
Office equipment	64,400	-	-	64,400	20.00%	12,880	13,948	26,828	37,572
Total as of 31 March 2022	294,800	-	-	294,800	-	89,672	97,157	186,829	107,971
Total as of 31 March 2021	294,800	-	-	294,800	-	7,473	82,199	89,672	205,128



		31-Mar-22	31-Mar-21
		BDT	BDT
5.0 Cash and cash equivalents			
Cash in hand		8,025	1,221
Cash at bank	5.1	595,335	148,676
		<u>603,360</u>	<u>149,897</u>
5.1 Cash at bank			
Bank Name	Account No.		
Prime Bank Ltd.	2162311012941	595,335	148,676
		<u>595,335</u>	<u>148,676</u>
6.0 Grants received in advance			
Opening balance		139,417	1,097,913
Add: Fund received from Donor		3,892,368	3,778,749
		<u>4,031,785</u>	<u>4,876,662</u>
Less: Operating expense except depreciation		3,440,990	4,737,245
		<u>3,440,990</u>	<u>4,737,245</u>
		<u>590,795</u>	<u>139,417</u>
7.0 Capital fund			
Opening balance		10,481	-
Add: Addition during the year		2,085	10,481
Less: Payment during the year		-	-
		<u>12,566</u>	<u>10,481</u>
8.0 Donor fund investment in fixed assets			
Opening balance		205,127	287,327
Add: Addition during the year		-	-
		<u>205,127</u>	<u>287,327</u>
Less: Realized through usage of assets		97,157	82,200
		<u>107,970</u>	<u>205,127</u>
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*.



		<u>31-Mar-22</u>	<u>31-Mar-21</u>
		<u>BDT</u>	<u>BDT</u>
10.0 Remuneration / Fees			
Executive Director (Shared)		152,646	152,476
Deputy Director (Shared)		152,646	152,646
Manager Finance & Admin (Shared)		152,646	152,646
Project Coordinator		915,916	914,891
Module Development Officer		-	609,318
Advocacy Officer (Shared)		404,434	-
Project Officer (Shared)		-	426,950
Project Officer (Shared)		195,000	228,726
Accounts Officer		480,350	457,626
		<u>2,453,638</u>	<u>3,095,279</u>
11.0 Other reimbursable costs			
Office rent		264,000	300,000
Office utilities and maintenance		120,119	115,940
Office supplies, stationary and printing		53,197	61,541
Communication (phone & internet)		47,300	36,000
Local travel-CAMPE		37,971	30,096
Regular meeting without activities		11,441	20,406
Accounting software		-	110,000
Bank charge		5,010	5,962
		<u>539,038</u>	<u>679,945</u>
12.0 Project activities			
Design, testing and adoption of standards	12.1	-	431,752
Develop, validate and adoption training	12.2	-	6,388
Provide technical / financial assistance	12.3	94,466	83,633
Formation and regular meetings of the consultative forum	12.4	94,254	-
Lobby and arrange inter-ministerial meeting	12.5	6,000	133,934
Organize awareness raising events	12.6	253,594	306,314
		<u>448,314</u>	<u>962,021</u>
12.1 Design, testing and adoption of standards			
Consultant fees, fees resource person		-	431,752
		<u>-</u>	<u>431,752</u>
12.2 Develop, validate and adoption training			
Meals and refreshments		-	6,388
		<u>-</u>	<u>6,388</u>



	<u>31-Mar-22</u>	<u>31-Mar-21</u>
	<u>BDT</u>	<u>BDT</u>
12.3 Provide technical / financial assistance		
Meals & refreshments	21,743	21,518
Venue	19,550	19,550
Local transportation	27,910	23,600
Training materials and stationery	19,263	13,965
Consultant fees, fees resource person	6,000	5,000
	<u>94,466</u>	<u>83,633</u>
12.4 Formation and regular meetings of the consultative forum		
Meals & refreshments	49,523	-
Local transportation	35,100	-
Training materials and stationery	9,631	-
	<u>94,254</u>	<u>-</u>
12.5 Lobby and arrange inter-ministerial meeting		
Meals & refreshments	-	38,108
Venue	-	21,807
Local transportation	-	29,076
Training materials and stationery	-	44,943
Consultant fees, fees resource person	6,000	-
	<u>6,000</u>	<u>133,934</u>
12.6 Organize awareness raising events		
Meals & refreshments	60,628	135,500
Venue	-	72,000
Local transportation	-	97,434
Training materials and stationery	192,966	1,380
	<u>253,594</u>	<u>306,314</u>

13.0 Fund received from Oxfam-Bangladesh

The amount was received from OXFAM Bangladesh during the period under audit (i.e. from 01 April 2021 to 31 March 2022) through Mother 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>		
	9/7/2020		-	2,008,926
	2/4/2021		-	1,769,823
OXFAM Bangladesh	30-06-21	SCB # 01-	1,328,799	-
	23-09-21	1062905-01	755,386	-
	30-12-21		431,852	-
	07-02-22		1,376,331	-
			<u>3,892,368</u>	<u>3,778,749</u>



14.0 Project Loan

During the year the Project has taken loan BDT 1,210,000 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 of the revised budget for 3rd year to the NGOAB. 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. 2162311012941 of Prime Bank Limited, Mohammadpur Branch.
- d) Loan was credited in the project bank statement and subsequently debited & refunded the total 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 "Securing Rights of Women Domestic Workers in Bangladesh (SRDW)" Funded by Oxfam-Bangladesh, 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 April 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 April 2021 was Tk. 139,416.
- 2) The foreign donations amounting to Tk. 3,892,368 was received by the organization during the year from 01 April 2021 to 31 March 2022.
- 3) The balance of unutilized foreign donations by the organization was Tk. 590,794.
- 4) Foreign donations amounting to Tk. 3,440,990 have been utilized.

Name of the Project: "Securing Rights of Women Domestic Workers in Bangladesh (SRDW)"

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.	7,255,368	3,440,990	3,814,377

- 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

Motaleb

Mohammad Motaleb Hossain FCA
 Partner
 Enrolment Number: 0950
 DVC: 2208020950AS720651



Dhaka, 02 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

: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)]

Name of the project

: Securing Rights of Women Domestic Workers in Bangladesh (SRDW)

Funded by

: Oxfam-Bangladesh

Project approval no. and date

: 03.07.2666.664.68.168.2019.1319 on 24 November 2019

: 03.07.2666.664.68.168.19.287 on 16 June 2021

: 03.07.2666.662.68.168.19.615 on 20 December 2021

Project period and budget

: From October 2019 to September 2022; Tk.2,34,71,053

Reporting period and budget

: From 01 April 2021 to 31 March 2022; Tk.72,55,367

Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
A	Remuneration / Fees					
	Executive Director (Shared)	152,646	152,646	-	-	
	Deputy Director (Shared)	152,646	152,646	-	-	
	Manager Finance & Admin (Shared)	152,646	152,646	-	-	
	Project Coordinator	915,915	915,916	(1)	(0)	
	Advocacy Officer (Shared)	439,023	404,434	34,589	8	
	Project Officer (Shared)	195,000	195,000	-	-	
	Accounts Officer	480,350	480,350	-	-	
	Total remuneration and fees (A)	2,488,226	2,453,638	34,588	1	
B	Other reimbursable costs					
	B1. Travel					
	Local travel-CAMPE	36,000	37,971	(1,971)	(5)	
	B2. Other training costs					
	Regular meeting without activities-Venue cost, refreshments (snacks, tea/coffee)	30,000	11,441	18,559	62	Due to Covid pandemic, regular meetings were done mostly through virtually. Therefore, the expenditure was not incurred as anticipated.



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
	B4. Project administration costs					
	B4.2 Local partners-administration costs, local partner-CAMPE					
	Office rent	264,000	264,000	-	-	
	Office utilities and maintenance	120,000	120,119	(119)	(0)	
	Office supplies, stationery and printing	48,000	53,197	(5,197)	(11)	The cost of repairing of a laptop was required to charge in this head in consultation with donor. Therefore, the expenditure was exceeded than budgeted.
	Communication (Phone & Internet)	48,000	47,300	700	1	
	Bank charge	7,200	5,010	2,190	30	The expenses incurred as per bank statement.
	Total other reimbursable costs (B)	553,201	539,038	(2,426)	(0)	
C	Project activities					
	1112.2 Design, testing and adoption of standards					
	Meals and refreshments	131,000	-	131,000	100	The activity was linked with the activity (1112.1)
	Venue	65,000	-	65,000	100	workshops with BTEB and other stakeholders to set competency standards, which was accomplished simultaneously. Therefore, the amount was not utilized.
	Local transportation	19,000	-	19,000	100	
	Training materials and stationery	17,000	-	17,000	100	
	Consultant fees, fees resource person	25,000	-	25,000	100	
	1123.3 Provide technical/financial assistance to build capacity of support service providers on human-rights based approach to service delivery					
	Meals and refreshments	34,205	21,743	12,462	36	The number of participants was higher than expected in the orientation workshop. Therefore the expenditure was exceeded than budgeted.
	Venue	34,205	19,550	14,655	43	
	Local transportation	7,979	27,910	(19,931)	(250)	
	Training materials and stationery	3,420	19,263	(15,843)	(463)	
	Consultant fees, fees resource person	5,700	6,000	(300)	(5)	



Activity No.	Particulars	Approved budget	Expenditure	Variance	% of variance	Remarks
	1211.1 Formation and regular meetings of the Consultative Forum					
	Meals and refreshments	28,000	49,523	(21,523)	(77)	Due to Covid pandemic, most of the meetings were done virtually. Few meetings were done by face-to-face as well as in a small scale.
	Local transportation	800,000	35,100	764,900	96	
	Training materials and stationery	12,000	9,631	2,369	25	
	1211.3 Lobby and arrange Inter-Ministerial and multi-stakeholders meetings related to Policy Implementation					
	Meals and refreshments	74,351	-	74,351	100	Due to Covid pandemic, most of the meetings were done virtually. Few meetings were done by face-to-face as well as in a small scale.
	Venue	44,610	-	44,610	100	
	Local transportation	59,480	-	59,480	100	
	Training materials and stationery	111,527	-	111,527	100	
	Consultant fees, fees resource person	44,610	6,000	38,610	87	Therefore, the expenditure was not incurred as anticipated.
	1211.4 Arrange National Conference on Domestic Workers'					
	Meals and refreshments	480,000	-	480,000	100	
	Venue	200,000	-	200,000	100	
	Local transportation	100,000	-	100,000	100	The activity was shifted to the next year in consultation with donor.
	Training materials and stationery	200,000	-	200,000	100	
	Consultant fees, fees resource person	150,000	-	150,000	100	
	1212.2 Consultative forum to conduct regional research on DW and protected workers' rights					
	Meals and refreshments	120,000	-	120,000	100	
	Venue	25,000	-	25,000	100	Similar study is being conducted by OXFAM, USA. Therefore, the program has been postponed in consultation with the donor.
	Local transportation	10,000	-	10,000	100	
	Training materials and stationery	3,000	-	3,000	100	
	Consultant fees, fees resource person	1,140,098	-	1,140,098	100	
	1223.4 Organize awareness-raising events on domestic workers' rights					
	Meals and refreshments	65,156	60,628	4,528	7	
	Training materials and stationery	203,600	192,966	10,634	5	
	Total project activities (C)	4,213,941	448,314	3,765,627	89	
	Grand total (A+B+C)	7,255,368	3,440,990	3,814,377	53	



Project: "Securing Rights of Women Domestic Workers in Bangladesh (SRDW)"
 Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
 Funded By: OXFAM Bangladesh
 For the year ended 31 March 2022
 Notes to FD-4

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

	Foreign donation BDT	Local income BDT	Total BDT
Opening balance	139,416	10,481	149,897
Add: Foreign donation received during the year	3,892,368	-	3,892,368
Add: Bank interest received during the year	-	2,085	2,085
Fund available for utilization	4,031,784	12,566	4,044,350
Less: Utilized during the year (as per annexure-A/1)	(3,440,990)	-	(3,440,990)
Cash and cash equivalents as on 31 March 2022	590,794	12,566	603,360

This is made up as follows:

Cash in hand	8,025
Cash at bank	595,335
	603,360



Project: "Securing Rights of Women Domestic Workers in Bangladesh (SRDW)"
 Implemented by: GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education]
 Funded By: OXFAM Bangladesh
 For the year ended 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 in BDT
1	Remuneration / Fees	Remuneration / Fees	10	2,453,638
2	Other reimbursable costs	Other reimbursable costs	11	539,038
3	Project activities	Project activities	12	448,314
Total as per statement of income and expenditure before depreciation				3,440,990
Add: Depreciation on fixed assets				97,157
Total as per statement of income and expenditure				3,538,147
Less: Depreciation on fixed assets				(97,157)
Total as per Annexure A-1				3,440,990



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 : **Securing Rights of Women Domestic Workers in Bangladesh (SRDW)**
Project approval no. and date : 03.07.2666.664.68.168.2019.1319 on 24 November 2019
 : 03.07.2666.664.68.168.19.287 on 16 June 2021
 : 03.07.2666.662.68.168.19.615 on 20 December 2021
Audit period : 01 April 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, Government Republic of Bangladesh are listed below:

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
01.	The audit firm will have to perform the audit of NGOs with highest responsibility and neutrality.	We conducted our audit with due responsibility and in accordance with International Standards on Auditing (ISA) as adopted in Bangladesh.
02.	Each firm has to issue opinion after completing audit work by ensuring whether project has been implemented in compliance with the Foreign Donations (Voluntary Activities) Regulation Act, 2016, project approval related FD-6 and terms for project approval.	<p>During our audit we have checked compliance with all of the applicable rules and regulations, circulars including the Foreign Donations (Voluntary Activities) Regulation Act, 2016 and found the project has complied with them.</p> <p>The project 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	<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				
	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).					
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. There was local income (Bank interest) BDT 2,085 during the year.				
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: <div><div>1. Date of Engagement of CA Firm to perform the audit work</div><div>2. Project Name</div><div>3. Project Period</div><div>4. Project approval Memo No. and Date</div><div>5. Fund release Memo No. and Date</div><div>6. Amount of fund released (including installments)</div><div>7. Foreign Donation Received</div><div>8. Whether foreign fund has been withdrawn from mother account before fund released by Bureau: Whether local donation has been received in mother account</div><div>9. Audit Year</div><div>10. Project Area</div><div>11. Number of beneficiaries</div></div>	Overall aim: To improve the Well-Being of women domestic workers by enabling them to access their rights to engage in "Decent Work" in Dhaka, Bangladesh. Objective and activities: <div><div>• Strengthen agency of domestic workers to calm and defend their rights in relation to decent employment;</div><div>• Improved social norms on DW rights, including increased recognition of DW as formal profession, promoted by policy makers, government and employers and the wider society.</div></div> <div><div>1. Date of Engagement of CA Firm to perform the audit work: 17 May 2022.</div><div>2. Name of the project: "Securing Rights of Women Domestic Workers in Bangladesh"</div><div>3. Project Period: From October 2019 to September 2022.</div><div>4. Project Approval memo number and date:</div></div> <table><tr><th>Memo. No.</th><th>Date</th></tr><tr><td>03.07.2666.664.68.168.2019.1319</td><td>24-Nov-2019</td></tr></table>	Memo. No.	Date	03.07.2666.664.68.168.2019.1319	24-Nov-2019
Memo. No.	Date					
03.07.2666.664.68.168.2019.1319	24-Nov-2019					

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>03.07.2666.664.68.168.19.287</td><td>16-Jun-2021</td></tr><tr><td>03.07.2666.662.68.168.19.615</td><td>20-Dec-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 (50%)</td><td>4,255,600</td></tr><tr><td>2nd Installment (50%)</td><td>2,999,767</td></tr><tr><td>Total fund released</td><td>7,255,367</td></tr></table> <p>7. Amount for foreign donation received: BDT 3,892,368</p> <p>8. Whether foreign fund has been withdrawn from mother account before fund released by Bureau: No</p> <p>Whether local donation has been received in mother account: No</p> <p>9. Audit year: 01 April 2021 to 31 March 2022</p> <p>10. Project Area: Dhaka, Bangladesh</p> <p>11. Number of Beneficiaries: The direct Beneficiaries will be about 16,000 nos.</p>	Memo. No.	Date	03.07.2666.664.68.168.19.287	16-Jun-2021	03.07.2666.662.68.168.19.615	20-Dec-2021	No. of Installments	Amount in BDT	1 st Instalment (50%)	4,255,600	2 nd Installment (50%)	2,999,767	Total fund released	7,255,367
Memo. No.	Date															
03.07.2666.664.68.168.19.287	16-Jun-2021															
03.07.2666.662.68.168.19.615	20-Dec-2021															
No. of Installments	Amount in BDT															
1 st Instalment (50%)	4,255,600															
2 nd Installment (50%)	2,999,767															
Total fund released	7,255,367															
06.	Balance Sheet, Income & Expenditure Account and Receipts & Payments Account will form part of audit report and these shall be signed by appropriate NGO authorities including name. If Balance Sheet is not required in any case the explanation therefore shall be given. It is to be assured whether the Receipts & Payments Account has been prepared following the accounting heads under which the Ledger Books of the NGO had been maintained. The detail breakup shall be given in Note for the items	<p>First part of this report contains Independent Auditor's Report along with audited financial statements which includes Statement of financial position (Balance Sheet), Statement of income and expenditure, Statement of receipts and payments signed by appropriate authority of the NGO including name.</p> <p>Statement of receipts and payments has been prepared based on ledger book maintained by the NGO.</p>														

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
	under which consolidated expenditure have been shown (e. g. contingency and others).	Details breakup is given in the Notes to the Financial Statements.
07.	<p>Audit report of NGO's should be numbered in each page. Every page of audit report shall be initialed by appropriate authority of the CA Firm with a common seal. But full signature of the auditor must be there on the certification at the beginning of the report, on Balance Sheet, on Accounts Statements, on FD-4 certificate, on the report as per TOR. Below the full signature, full name, designation and Enrolment No. of signatory shall be mentioned.</p> <p>The following sequence shall be maintained in the audit report on NGO's-</p> <p>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 the third year of the project. Previous year audit has been performed by another auditor and the report was sent to the NGOAB accordingly.
09.	After completion of audit by CA Firm, one copy of the report (original copy) must be sent in a sealed cover directly to the Deputy Director (Inspection and Audit), NGO Affairs Bureau, Dhaka. It may be mentioned that, this report, directly received	One copy of the audit report in sealed envelope will be sent directly to the Deputy Director (Inspection & Audit), NGO Affairs Bureau in due time.

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment												
	by the Inspection and Audit Department of the Bureau, will only be the examinable.													
10.	The number and date of original registration and of latest renewal of registration of the organization with NGO Affairs Bureau shall be mentioned.	The first registration number and date of the organization was 639, dated 28 July 1992 and renewed on 28 July 2017 for a period of 10 years.												
11.	According to Section-9 of the Foreign Donations (Voluntary Activities) Regulation Act 2016, all the foreign donations should be received through a single bank account. It has to be confirmed whether the foreign donations have been received through a single bank account according to this rule. If there has been deviation from this rule and foreign donations have been received through more than one bank account then the names of the concerned banks, account numbers and the amount received through each shall be mentioned.	Foreign donations for the project amounting BDT 3,892,368 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 Sakharata Ovijan / Campaign for Popular Education (CAMPE)</p> <p>Name of the Mother Bank: Standard Chartered Bank</p> <p>Branch Address: 67, Gulshan Avenue, Gulshan, Dhaka-1212.</p> <p>Amount of Donation Received with date:</p> <table><tr><th>Date of receipt</th><th>Amount in BDT</th></tr><tr><td>30-Jun-2021</td><td>1,328,799</td></tr><tr><td>23-Sep-2021</td><td>755,386</td></tr><tr><td>30-Dec-2021</td><td>431,852</td></tr><tr><td>07-Feb-2022</td><td>1,376,331</td></tr><tr><td>Total</td><td>3,892,368</td></tr></table> <p>Details of project bank account are given below:</p>	Date of receipt	Amount in BDT	30-Jun-2021	1,328,799	23-Sep-2021	755,386	30-Dec-2021	431,852	07-Feb-2022	1,376,331	Total	3,892,368
Date of receipt	Amount in BDT													
30-Jun-2021	1,328,799													
23-Sep-2021	755,386													
30-Dec-2021	431,852													
07-Feb-2022	1,376,331													
Total	3,892,368													

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
		<p>Project bank account number: 2162311012941</p> <p>Project bank account name: CAMPE-SRDW</p> <p>Project bank name: Prime Bank Limited</p> <p>Branch Address: Ring Road Branch, Mohammadpur, Dhaka.</p> <p>Bank balance as on 31 March 2022: BDT 595,335</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.	<p>No exchange gain received by the project during the period under audit.</p> <p>BDT 2,085 bank interest was received during the period under audit and present separately in the statement of accounts.</p> <p>Bank 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	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
	with foreign donation are not maintained and if such loan has been extended from the fund of the project audited the inclusions of the receipt of service charge in accounts will have to be ensured.	
17.	It has to be mentioned whether the NGO operating 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.	NA
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 and subsequently refunded. 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 4.23% of her total salary from the project amounting BDT 152,646. 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	No money was refunded to the donor during the

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
	donor by the NGO, if refunded, the details of NGOAB's approval should be mentioned.	period under audit.
25.	In light of Govt. rules and regulation, in case of transactions under the project, opinion has to be given whether Revenue Stamp has been affixed and VAT/ IT has been deducted at source and the deducted amount of VAT/ IT has been properly deposited to the Govt. treasury. Amount deducted, deposited and accrual VAT and IT (separately) has also to be mentioned in the prescribed form as per TOR.	<p>During our audit we found that Revenue Stamp has been affixed in applicable cases.</p> <p>Income Tax and VAT have been deducted at source and the deducted amount of IT & VAT has been duly deposited to the Govt. treasury.</p> <p>Details of Tax and VAT have been presented in Annexure-B(i) and Annexure-B(ii).</p>
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.	<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

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment
31.	In course of audit of the concerned project of the NGO, the irregularities/ ineligible expenditures/ unapproved expenditures/ unbudgeted expenditures should be identified by the CA Firm and brought to the notice of the management of the organization on completion of audit in a Management Letter/ Report and a copy thereof should be sent to the Deputy Director (Inspection and Audit) of the Bureau along with Audit Report. If such Letter/ Report is not considered necessary the reasons thereof should be stated.	We have issued a management letter based on the audit of financial statements of the project. Management letter will be sent to Deputy Director (Inspection and Audit) along with audit report.
32.	One CA Firm will not audit the project of a particular NGO continuously for more than five years. For this reason, the CA Firm has to certify that the NGO, under audit, has not been audited for five consecutive years by them.	This project duration is 01 October 2019 to 30 September 2022. This is the third year of audit. We audited the project this 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.	There was no budget for audit fees. Audit fees will be paid from the General Fund of the entity.
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

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment																		
		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.	<p>All condition for approving the project is followed properly and local administration was involved regarding implementation of project activities.</p> <table border="1"> <thead> <tr> <th>SL</th><th>Condition</th><th>Status</th></tr> </thead> <tbody> <tr> <td>1</td><td>Related district Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from district commissioner and U.N.O.</td><td>Approved FD6 has been submitted to DC Office, Dhaka.</td></tr> <tr> <td>2</td><td>At the end of the project year, activity progress report must be submitted to NGO Affairs Bureau related District Commissioner and U.N.O.</td><td>Complied</td></tr> <tr> <td>3</td><td>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.</td><td>Not complied. The audit work had been done within the due time. But it took time to finalize the audit report.</td></tr> <tr> <td>4</td><td>Annual report should be submitted in line with the prescribed 08 table as per circular no. 11, para (ka to cha)</td><td>Complied</td></tr> <tr> <td>5</td><td>No beneficiary should be selected who is also a beneficiary of similar project implemented by other NGO/government run project.</td><td>Complied</td></tr> </tbody> </table>	SL	Condition	Status	1	Related district Commissioner must be involved with the project. Copy of FD-06 need to acknowledge from district commissioner and U.N.O.	Approved FD6 has been submitted to DC Office, Dhaka.	2	At the end of the project year, activity progress report must be submitted to NGO Affairs Bureau related District 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
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																		

Sl. No.	Issue to be complied with as per TOR provided by NGO Affairs Bureau	Auditor's Comment		
		6	Tax and VAT should be deducted as per the circular issued by National Board of Revenue	Complied
		7	Activity progress report and acknowledgement of FD-06 received copy from related district Commissioner and U.N.O must be submitted to NGO Affairs Bureau before second year fund release.	Complied
		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: 2208020950AS720651

Dhaka, 02 August 2022

Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
 Funded by: OXFAM Bangladesh
 Implemented by: GONO SHAKKHORATA OBHILAN [Campaign for Popular Education]
 Schedule of VAT & TAX
 For the year ended 31 March 2022

Budget Code	Particulars	Amount actually spent	Deductible amount		Deducted amount		Deposit to Govt. treasury		Outstanding amount		Challan No. & date.	Remarks
			VAT	TAX	VAT	TAX	VAT	TAX	VAT	TAX		
1	Program cost											
1112.1	Workshops with BTEB and other stakeholders to set competency standards	-	-	-	-	-	-	-	-	-		
1112.2	Design, testing and adoption of standards	-	-	-	-	-	-	-	-	-		
1112.3	Develop, validate and adopt training programs	-	-	-	-	-	-	-	-	-		
1123.3	Provide technical / financial assistance to build capacity of support service providers on human-rights based approach to service delivery	94,466	6,689	2,207	6,689	2,207	6,689	2,207	-	-	T-1 & T-2 (13.10.2021), T-43 & 42 (14.11.2021)	
1211.1	Formation and regular meetings of the Consultative Forum	94,254	6,580	1,978	6,580	1,978	6,580	1,978	-	-	T-12 (08.12.2021), T-38 & T-39 (16.01.2022), T-15 (12.04.2022), T-11 & T-12 (08.12.2021), T-14 & T-15 (12.04.2022)	
1211.3	Lobby and arrange Inter-Ministerial and multi-stakeholders meetings related to Policy Implementation	6,000	-	-	-	-	-	-	-	-		
1211.4	Arrange National Conference on Domestic Workers' Rights and a National Convention of Domestic Workers	-	-	-	-	-	-	-	-	-		
1212.2	Consultative forum to conduct regional research on DW and protected workers' rights	-	-	-	-	-	-	-	-	-		
1223.4	Organize awareness-raising events on domestic workers' rights	253,594	30,170	8,767	30,170	8,767	30,170	8,767	-	-	T-7 & T-8 (15.07.2021), T-14 & T-15 (12.04.2022), T-14 & T-15 (12.04.2022)	
2	Remuneration Cost											
	Executive Director (Shared)	152,646	-	9,335	-	9,335	-	9,335	-	-	T-455 (30.06.2021), Cheque No 9744891 (30.06.2021), Cheque No 9744748 (18.10.2021), Cheque No 9744772 (30.12.2021), Cheque No 1686153 (05.05.2022)	
	Deputy Director (Shared)	152,646	-	1,179	-	1,179	-	1,179	-	-		
	Manager Finance & Admin (Shared)	152,646	-	815	-	815	-	815	-	-		
	Project Coordinator	915,916	-	6,588	-	6,588	-	6,588	-	-		
	Advocacy Officer (Shared)	404,434	-	-	-	-	-	-	-	-		
	Project Officer (Shared)	195,000	-	-	-	-	-	-	-	-		
	Accounts Officer	480,350	-	5,004	-	5,004	-	5,004	-	-		
3	Administrative Cost											



Budget Code	Particulars	Amount actually spent	Deductible amount		Deducted amount		Deposit to Govt. treasury		Outstanding amount		Challan No. & date.	Remarks
			VAT	TAX	VAT	TAX	VAT	TAX	VAT	TAX		
7.1	Office Rent	264,000	34,440	11,484	34,440	11,484	34,440	11,484	-	-	T-24 & 25 (11.05.2021), T-14 & T-15 (13.06.2021), T-7 & T-8 (15.07.2021), T-3 & T-4 (12.08.2021), T-5 & T-6 (15.09.2021), T-1 & T-2 (13.10.2021), T-42 & T-43 (14.11.2021), T-11 & T-12 (08.12.2021), T-38 & T-39 (16.01.2022), T-34 & T-35 (09.02.2022), T-7 & T-8 (09.03.2022), T-14 & T-15 (12.04.2022).	
7.2	Office utilities and maintenance	120,119	-	-	-	-	-	-	-	-	T-24 & T-25 (11.05.2021), T-14 & T-15 (13.06.2021), T-7 & T-8 (15.07.2021), T-42 & T-43 (14.11.2021), T-38 & T-39 (16.01.2022), T-34 & T-35 (09.02.2022), T-11 & T-12 (08.12.2021), T-5 & T-6 (15.09.2021), T-34 & T-35 (09.02.2022).	
7.3	Office supplies, stationery and printing	53,197	3,712	1,256	3,712	1,256	3,712	1,256	-	-		
7.4	Communication (Phone & Internet)	47,300	672	-	672	-	672	-	-	-	T-24 (11.05.2021), T-14 (13.06.2021), T-8 (15.07.2021), T-3 (17.08.2021), T-6 (15.09.2021), T-1 (13.10.2021), T-43 (14.11.2021), T-12 (13.12.2021), T-38 (16.01.2022), T-35 (09.02.2022), T-7 (09.03.2022), T-15 (12.04.2022).	
4.2	Local Travel-CAMPE	37,971	730	195	730	195	730	195	-	-	T-38 & 39 (16.01.2022)	
5.2	Regular Meeting without activities -venue cost, refreshments (snacks, tea / coffee)	11,441	339	-	339	-	339	-	-	-	T-14 (13.06.2021) & T-1 (13.10.2021) & T-12 (08.12.2021)	
	Bank charge	5,010	-	-	-	-	-	-	-	-		
	Total expenditure	3,440,990	83,332	48,808	83,332	48,808	83,332	48,808	-	-		

Details of VAT & Tax challan number has been presented in the following page.



Securing Rights of Women Domestic Workers in Bangladesh (SRDW)
 Funded by: OXFAM Bangladesh
 Implemented by: GONO SHAKKHORATA OBHJIAN [Campaign for Popular Education]
 Schedule of VAT & TAX
 For the year ended 31 March 2022

Budget Code	Particulars of expenditures as pre Annex-B (i)	Amount of cost		Deductible amount		Challan number & date					
		3	4	5	6	VAT		TAX		Amount	
1	2		VAT	TAX		Challan No.	Date	Challan No.	Date	Amount	Amount
1112.1	Workshops with BTEB and other stakeholders to set competency standards	-	-	-	-	-	-	-	-	-	-
1112.2	Design, testing and adoption of standards	-	-	-	-	-	-	-	-	-	-
1112.3	Develop, validate and adopt training programs	-	-	-	-	-	-	-	-	-	-
1123.3	Provide technical/financial assistance to build capacity of support service providers on human-rights based approach to service delivery	94,466	6,689	2,207	-	T-1	13.10.2021	T-2	13.10.2021	5,386	1,795
						T-1	13.10.2021	T-2	13.10.2021	605	161
						T-11	13.10.2021	T-42	14.11.2021	72	251
						T-43	14.11.2021	-	-	626	-
1211.1	Formation and regular meetings of the Consultative Forum	94,254	6,580	1,978	-	T-12	08.12.2021	T-39	16.01.2022	68	693
						T-38	16.01.2022	T-11	08.12.2022	4,785	1,219
						T-15	12.04.2022	T-14	12.04.2022	207	66
						T-12	08.12.2022	-	-	1,355	-
						T-15	12.04.2022	-	-	165	-
1211.3	Lobby and arrange inter-Ministerial and multi-stakeholders meetings related to Policy Implementation	6,000	-	-	-	-	-	-	-	-	-
1211.4	Arrange National Conference on Domestic Workers' Rights and a National Convention of Domestic Workers	-	-	-	-	-	-	-	-	-	-
1212.2	Consultative forum to conduct regional research on DW and protected workers' rights	-	-	-	-	-	-	-	-	-	-
1223.4	Organize awareness-raising events on domestic workers' rights	253,594	30,170	8,767	-	T-8	15.07.2021	T-7	15.07.2021	22,500	6,000
						T-15	12.04.2022	T-14	12.04.2022	7,670	2,767



Budget Code	Particulars of expenditures as pre Annex-B (i)	Amount of cost	Deductible amount		Challan number & date					
		3	4	5	VAT		TAX		Amount	Date
1	2		VAT	TAX	Challan No.	Date	Challan No.	Date		
2	Executive Director (Shared)	152,646	-	9,335	-	-	T-455	30.06.2021	-	2,164
					-	-	CN - 9744691	30.06.2021	-	476
					-	-	CN - 9744748	18.10.2021	-	1,500
					-	-	CN - 9744772	30.12.2021	-	2,073
					-	-	CN - 1686153	05.05.2022	-	3,022
2	Deputy Director (Shared)	152,646	-	1,179	-	-	T-455	30.06.2021	-	196
					-	-	CN - 9744691	30.06.2021	-	98
					-	-	CN - 9744748	18.10.2021	-	295
					-	-	CN - 9744772	30.12.2021	-	295
					-	-	CN - 1686153	05.05.2022	-	295
2	Manager Finance & Admin (Shared)	152,646	-	815	-	-	T-455	30.06.2021	-	128
					-	-	CN - 9744691	30.06.2021	-	64
					-	-	CN - 9744748	18.10.2021	-	191
					-	-	CN - 9744772	30.12.2021	-	224
					-	-	CN - 1686153	05.05.2022	-	208
2	Project Coordinator	915,916	-	6,588	-	-	T-455	30.06.2021	-	1,098
					-	-	CN - 9744691	30.06.2021	-	549
					-	-	CN - 9744748	18.10.2021	-	1,647
					-	-	CN - 9744772	30.12.2021	-	1,647
					-	-	CN - 1686153	05.05.2022	-	1,647
2	Advocacy Officer	404,434	-	-	-	-	-	-	-	-
2	Project Officer (Shared)	195,000	-	-	-	-	-	-	-	-
2	Accounts Officer	480,350	-	5,004	-	-	T-455	30.06.2021	-	834
					-	-	CN - 9744691	30.06.2021	-	417
					-	-	CN - 9744748	18.10.2021	-	1,251
					-	-	CN - 9744772	30.12.2021	-	1,251
					-	-	CN - 1686153	05.05.2022	-	1,251



Budget Code	Particulars of expenditures as pre Annex-B (i)	Amount of cost	Deductible amount		Challan number & date						
			3	4 VAT	5 TAX	VAT		TAX			
1	2					Challan No.	Date	Amount	Challan No.	Date	Amount
7.1	Office Rent	264,000	34,440	11,484	T-24	11.05.2021	2,870	T-25	11.05.2021	957	
					T-14	13.06.2021	2,870	T-15	13.06.2021	957	
					T-8	15.07.2021	2,870	T-7	15.07.2021	957	
					T-3	17.08.2021	2,870	T-4	17.08.2021	957	
					T-6	15.09.2021	2,870	T-5	15.09.2021	957	
					T-1	13.10.2021	2,870	T-2	13.10.2021	957	
					T-43	14.11.2021	2,870	T-42	14.11.2021	957	
					T-12	13.12.2021	2,870	T-11	13.12.2021	957	
					T-38	16.01.2022	2,870	T-39	16.01.2022	957	
					T-35	09.02.2022	2,870	T-34	09.02.2022	957	
					T-7	09.03.2022	2,870	T-8	09.03.2022	957	
					T-15	12.04.2022	2,870	T-14	12.04.2022	957	
7.3	Office Supplies, Stationery & printing	173,316	3,712	1,256	T-24	11.05.2021	278	T-25	11.05.2021	74	
					T-14	13.06.2021	278	T-15	13.06.2021	74	
					T-8	15.07.2021	271	T-7	15.07.2021	72	
					T-43	14.11.2021	240	T-42	14.11.2021	96	
					T-38	16.01.2022	279	T-39	16.01.2022	112	
					T-35	09.02.2022	994	T-34	09.02.2022	398	
					T-12	08.12.2021	500	T-11	08.12.2021	198	
					T-6	15.09.2021	872	T-5	15.09.2021	233	
					T-24	11.05.2021	56	-	-	-	
					T-14	13.06.2021	56	-	-	-	
					T-8	15.07.2021	56	-	-	-	
					T-3	17.08.2021	56	-	-	-	
7.4	Communication (Phone & Internet)	47,300	672	-	T-6	15.09.2021	56	-	-	-	
					T-1	13.10.2021	56	-	-	-	
					T-43	14.11.2021	56	-	-	-	
					T-12	13.12.2021	56	-	-	-	
					T-38	16.01.2022	56	-	-	-	
					T-35	09.02.2022	56	-	-	-	
					T-7	09.03.2022	56	-	-	-	
					T-15	12.04.2022	56	-	-	-	
					T-38	16.01.2022	730	T-39	16.01.2022	195	
					T-14	13.06.2021	105	-	-	-	
					T-1	13.10.2021	188	-	-	-	
					T-12	08.12.2021	45	-	-	-	
6.1	Local Travel-CAMPE	37,971	730	195	-	-	-	-	-	-	
					T-38	16.01.2022	730	T-39	16.01.2022	195	
5.2	Regular Meeting without activities -venue cost, refreshments (snacks, tea/coffee)	11,441	339	-	T-14	13.06.2021	105	-	-	-	
					T-1	13.10.2021	188	-	-	-	
Total expenditure	Bank Charge	3,440,990	83,332	48,808	-	-	-	-	-	-	
					-	-	-	-	-	-	

