

**Auditors' Report and Audited Financial Statements
of**

Transparency International Bangladesh (TIB)

For the year ended 30 June 2020

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Part-A

Auditors' Report & Audited Financial Statements

Of

Transparency International Bangladesh (TIB)

For the year ended 30 June 2020

Independent Auditors' Report To the Board of Trustees

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Transparency International Bangladesh (TIB)**, which comprise the Statement of Financial Position as at 30 June 2020, and the Statement of Income and Expenditure, Statement of Receipts and Payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the Financial Position of the organization as at 30 June 2020, and its financial performance for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Foreign Donation (Voluntary Activities) Regulation Act 2016 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 Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the organization in accordance with the ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization'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 an audit in accordance with ISAs, we exercise professional judgment 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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 gives a true and fair view.

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.

Report on other legal and Regulatory Requirement

We also report the followings:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by the Organization so far as it appeared from our examination of these books; and
- c) the statement of financial position, statement of income and expenditure, and statement of receipts and payments dealt with by the report are in agreement with the books of account.

Dated: Dhaka
10 September 2020


MABS & J Partners
Chartered Accountants

Transparency International Bangladesh (TIB)
Statement of Financial Position
As at 30 June 2020

Particulars	Notes	Amount in BDT	
		30-Jun-2020	30-Jun-2019
ASSETS			
Non-current assets			
Property, plant and equipments	5.1	1,826,231	6,139,461
Intangible assets	5.2	231	41,500
Investment in FDR		-	2,000,000
		1,826,462	8,180,961
Current assets			
Advances, deposits & prepayments	6	5,221,859	5,500,538
Receivables	7	178,009	1,114,420
Cash & cash equivalents	8	95,626,619	72,271,587
		101,026,487	78,886,545
TOTAL ASSETS		102,852,949	87,067,506
LIABILITIES AND FUNDS			
Liabilities	9	4,342,922	9,343,693
Represented by:			
Due to donor	10	89,556,496	64,876,174
TIB general fund	11	7,127,069	6,666,677
Fixed asset fund- unfunded	12	1,826,462	6,180,962
Total funds		98,510,027	77,723,813
TOTAL LIABILITIES AND FUNDS		102,852,949	87,067,506

The accompanying notes from 1 to 26 and annexure 1 to 7 from an integral part of these Financial Statements.


Treasurer


Executive Director


Chairperson

Auditors report
See annexed report of date

Dated: Dhaka
10 September 2020


MABS & J Partners
Chartered Accountants

Transparency International Bangladesh (TIB)
Statement of Income and Expenditure
For the year ended on 30 June 2020

Particulars	Notes	Amount in BDT	
		1 July 2019 to 30 June 2020	1 July 2018 to 30 June 2019
INCOME			
Grants income	13	374,653,341	428,872,135
Income for general fund (Annexure # 5)		338,543	714,498
Total income		374,991,884	429,586,633
EXPENDITURE			
Salary and allowance	19	286,223,965	291,194,773
Travel cost	20	3,643,133	6,467,988
Staff training and capacity building cost	21	12,624	417,847
Operating cost	22	60,938,209	75,783,929
Activity cost	23	23,874,637	54,058,684
Capacity building of CCC, YES, YES Friends and Partners	24	28,572	1,160,816
Property, plant and equipment (Non capitalized expenditure)	25	133,893	278,697
Technical support and consultancy cost		136,850	223,900
Total expenditures		374,991,884	429,586,633

The accompanying notes from 1 to 26 and annexure 1 to 7 from an integral part of these Financial Statements.


Treasurer


Executive Director


Chairperson

Auditors report
See annexed report of date

Dated: Dhaka
10 September 2020


MABS & J Partners
Chartered Accountant

Transparency International Bangladesh (TIB)

Statement of Receipts and Payments

For the year ended on 30 June 2020

Particulars	Notes	Amount in BDT	
		1 July 2019 to 30 June 2020	1 July 2018 to 30 June 2019
Opening balance			
Cash in hand	8	295,074	278,718
Cash at bank		71,976,513	59,930,353
		72,271,587	60,209,071
Receipts			
Foreign grants	10.1	394,606,377	425,137,736
Other foreign grants (Travel reimbursements)		35,132	619,172
Membership fee	14	45,600	27,200
Others- EOSB, Staff welfare and Loan refund	15	6,542,124	1,109,775
Bank interest	16	941,415	230,829
Other income	17	149,572	145,414
Received against capital expenditure	18	-	459,932
Total receipts		402,320,220	427,730,058
Total		474,591,809	487,939,129
Payments			
Salary and allowance	19	288,728,957	288,533,801
Travel cost	20	3,704,778	6,267,579
Staff training and capacity building cost	21	12,624	417,847
Operating cost	22	56,766,554	63,267,618
Activity cost	23	23,533,484	52,867,868
Capacity building of CCC, YES, YES Friends and Partners	24	28,572	1,160,816
Property, plant and equipment (Non capitalized expenditure)	25	133,893	278,697
Technical support and consultancy cost		136,850	223,900
Property, plant and equipment (capitalized expenditure)		130,746	1,196,109
Other adjustment	26	5,788,732	1,453,309
Total payments		378,965,190	415,667,543
Closing balance:			
Cash in hand	8	329,723	295,074
Cash at bank		95,296,896	71,976,513
		95,626,619	72,271,587
Total		474,591,809	487,939,129

The accompanying notes from 1 to 26 and annexure 1 to 7 from an integral part of these Financial Statements.


Treasurer


Executive Director
Auditors Report
See annexed report of date


Chairperson

Dated: Dhaka
10 September 2020


MABS & J Partners
Chartered Accountants

Transparency International Bangladesh (TIB)

Notes to the Financial Statements

As at and for the year ended on 30 June 2020

01.00 BACKGROUND

Transparency International Bangladesh (TIB) is an independent, non-profit and non-partisan non-government organisation which was established on 10 January 1996 as a Trust. TIB's mission is to catalyze and strengthen a participatory social movement to promote and develop institutions, laws and practices for combating corruption in Bangladesh, and to establish an efficient and transparent system of governance, politics and business. It has been registered with NGO Affairs Bureau of the Government of the People's Republic of Bangladesh bearing registration number 1301 dated 22 October 1998 (Renewed on 22nd July 2018) under Foreign Donations (Voluntary Activities) Regulation Act, 2016.

02.00 CURRENT PROJECTS

The organization had a total of Five (05) projects during this year. These projects are:

- i. Building Integrity Blocks for Effective Change (BIBEC)
- ii. Climate Finance Policy & Integrity (CFPI)
- iii. Anti-Corruption Evidence Programme (ACE) Project
- iv. European Climate Foundation
- v. PACTApp

03.00 BASIS FOR PREPARATION

03.01 Statement of compliance and basis of accounting

The financial statements have been prepared on a going concern basis under the historical cost convention and presented in accordance with IAS 1. Accrual basis of accounting has been followed in recording and reporting the transaction except for the Receipts & Payments Account, which has been prepared on Cash Basis.

03.02 Reporting currency and level of precision

These financial statements are presented in Bangladeshi Taka (BDT) currency which is the organization's functional and reporting currency. All financial information has been rounded off to the nearest BDT.

03.03 Reporting period and comparatives

The reporting period of the Organization is 1 July to 30 June and is followed consistently. Current Financial Statements have been prepared for year ended from 01 July 2019 to 30 June 2020. Comparatives are available.

04.00 SIGNIFICANT ACCOUNTING POLICIES

04.01 Property, plant & equipments

04.01.01 Recognition of fixed assets

Fixed assets are disclosed in the financial statements at the net book value, which represents historical cost (plus capital expenditure) less accumulated depreciation and impairment losses.

The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its operating condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

04.01.02 Recognition threshold

An asset will be treated as capital asset when it meets the following criteria:

Authorized and approved expenditure of BDT 5,000 or more (including VAT) for an item which meets the definition of a fixed asset, the asset should be recognized on the TIB's balance sheet as fixed assets; and Costs of enhancements (not repairs and renewals), which significantly extend

04.01.03 Measurement at recognition

An item of asset eligible for recognition as fixed asset will be measured at cost. Cost includes expenditure that is directly attributable to the acquisition of the assets. The cost of asset includes the following:

The cost of materials and direct labor;

Any other costs directly attributable to bringing the assets to a working condition for their intended use (including VAT); and

When the organization has an obligation to remove the asset or restore the site, an estimate of the costs of dismantling and removing the items and restoring the site on which they are located.

04.01.04 Depreciation

Depreciation is the allocation of the total acquisition cost of fixed asset over its estimated useful life to reflect its usage over time. Depreciation is charged against fixed assets except land over the expected useful life of the asset to reflect the usage of the asset over time. Land is considered to have an unlimited useful life and its salvage value is unlikely to be less than its acquisition cost. Items of fixed assets are depreciated on straight line basis in profit or loss over the estimated useful lives of each component. For addition to fixed assets, depreciation is charged from the month of recognition on a monthly basis and no depreciation is charged in the month of disposal. All tangible fixed assets, other than Fixed Assets in Progress must be depreciated on straight line basis over their useful lives. Period of the economic life of the assets given below:

Assets	Useful Life (Years)
Furniture & Fixtures	20%
IT Equipment	33.33%
Office Equipment	20%
Motor Vehicle	20%

04.01.05 Amortization

Intangible assets are amortized over the expected useful life of that asset. All intangible assets are amortized on straight-line basis over the three years (i.e. @ 33% p.a.) of their useful lives (recognized cost divided by useful life). For addition to intangible assets, amortization is charged from the month of recognition on a monthly basis.

04.02 Fixed asset fund

Fixed Assets purchased from project fund shall be used for the purpose of that project. However, the value of the asset initially shown as capital fund and the value of the fund reduced with the value of depreciation. If any income is earned from sale/disposal/insurance claim of Fixed Asset, the amount shall be adjusted with Donor Fund.

04.03 Benefit plans

The organization (TIB) operates an recognized contributory benefit plan (provident fund) and a group insurance scheme for its eligible employees. Gratuity benefits also provide to the employees on retirement, death while in service or on termination of employment at the rate of 30 days gross salary of last drawing for each completed year of continuous service with the organization/project. The organization also operates a staff welfare fund which was created only by the employees contribution at the rate of 0.5% of the basic salary.

04.04 Taxation

In accordance with the existing income tax rules, all NGOs working in Bangladesh are assessable entities and submission of Income Tax return is mandatory whether the income of any NGO for any year is taxable or not, accordingly the organization submits its income tax return within the

04.05 Grant Income

Donor grants received for the period ended 30 June 2020 by TIB for implementing the project is initially recorded as liability under the head "Donor Grants due to/(from)". On utilization of donor grants fund for accomplishing program activities, income is recognized only when it equates to the expenditure incurred for the project in a particular period.

04.06 General fund

TIB maintains a General Fund which has been created with the surplus fund of the organization except unsued project fund.



Transparency International Bangladesh (TIB)

**Notes to the Financial Statements
For the year ended on 30 June 2020**

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
5.01	Property, Plant and Equipment (Annexure # 1)		
	Opening Balance	6,139,462	15,858,453
	Addition during the year	130,746	1,196,109
	Disposal /Adjustment during the year	-	(8,443)
	Depreciation during the year	(4,443,977)	(10,906,657)
		1,826,231	6,139,462
5.02	Intangible Assets -Software (Annexure # 1)		
	Opening Balance	41,500	1,504,820
	Addition during the year	-	-
	Disposal /Adjustment during the year	-	-
	Amortization during the year	(41,269)	(1,463,320)
		231	41,500
6.00	Advance, deposits & prepayments		
	BIBEC project:		
	Advance to employee and others	125,164	315,527
	Advance to land lord (field office)	301,695	390,011
	Deposits for Head Office Rent/ Filling Station	4,795,000	4,795,000
		5,221,859	5,500,538
7.00	Receivables		
	Receivable from CFPI- GF	-	863,290
	Receivable from CFPI- BIBEC	-	125,278
	Receivable from staff:	8,235	-
	Receivable for BIBEC from Staff mobile Bill	169,774	125,852
		178,009	1,114,420
8.00	Cash & Cash Equivalents		
	Cash in hand		
	General fund	23,141	26,579
	Other Projects	29,416	31,759
	Clearing account	94,192	-
	BIBEC project (Note # 8.1)	182,974	236,736
		329,723	295,074
	Cash at bank		
	General fund (Note # 8.2)	10,307,090	8,126,010
	Other projects (Note # 8.3)	31,251,758	746,691
	BIBEC project (Note # 8.4)	53,738,047	63,103,812
		95,296,896	71,976,513
		95,626,619	72,271,587
8.01	Cash in hand- BIBEC project		
	Dhaka office	22,116	26,830
	Cash at CCCs offices (Annexure # 4)	160,858	209,906
		182,974	236,736

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
8.02 General fund			
	Savings account maintained with Standard Chartered Bank:		
	A/C # 18-1825232-01-GF	3,048,183	570,383
	A/C # 02-1825232-01-GF	4,639,913	3,887,115
	A/C # 18-1825232-02-GF	2,553,670	3,114,279
	A/C # 01-6271472-07-GF	47,155	-
	A/C # 01-1098829-01-GF	18,169	6,723
		10,307,090	7,578,500
	FDR Staff Welfare fund	-	500,000
	Current account maintained with Standard Chartered Bank:		
	A/C # 01-6271472-07	-	47,510
		10,307,090	8,126,010
8.03 Other Projects			
	Current account maintained with Standard Chartered Bank:		
	A/C # 01-6271472-04 -ECF	3,198,191	-
	A/C # 01-6271472-05-ACE	924,807	286,602
	A/C # 01-1098829-01-ACYCB	-	413,920
	A/C # 01-6271472-07-PACTApp	26,992,269	-
	A/C # 01-6271472-08-CFPI	136,491	46,169
		31,251,758	746,691
8.04 BIBEC project			
	Standard Chartered Bank (Note # 8.4.1)	47,887,626	52,470,715
	Sonali Bank Limited A/C # 4416402000967	3,426,291	566,892
	Cash at Bank-CCCs (Anexure-4)	2,424,130	10,066,204
		53,738,047	63,103,812
8.4.1 Standard Chartered Bank			
	Current account maintained with SCB		
	A/C # 01-6271472-01 (Mother account)	5,447	-
	A/C # 01-6271472-02 (Operation)	3,388,838	2,024,672
	A/C # 01-6271472-03 (Operation)	881,214	3,192,585
	A/C # 01-6271472-06 (Operation)	1,009,917	2,024,110
		5,285,416	7,241,368
	Savings account maintained with SCB		
	A/C # 02-6271472-01 (DFID)	2,380,755	21,680,000
	A/C # 02-6271472-02 (EoD)	8,369,646	10,069,800
	A/C # 02-6271472-03 (SDC)	13,935,233	13,479,547
	A/C # 02-6271472-04 (SIDA)	17,916,576	-
		42,602,210	45,229,347
		47,887,626	52,470,715
9.00 Liabilities			
	General fund (Note # 9.1)	3,203,162	4,349,202
	BIBEC (Note # 9.2)	1,139,760	4,994,491
		4,342,922	9,343,693

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
9.01	General fund		
	Staff Welfare Fund, GF	2,412,271	2,987,271
	Staff against RRL, GF	-	51,180
	Revenue stamp BAWIN	-	10
	End of Service Benefits (EOSB)	790,891	1,310,741
		3,203,162	4,349,202
9.02	BIBEC		
	Payable to employee (Note # 9.2.1)	479,685	3,020,326
	Payable to supplier and others (Note # 9.2.2)	660,075	1,974,165
		1,139,760	4,994,491
9.2.1	Payable to employee		
	End of Service Benefits (EOSB)	-	2,641,112
	Payable Against EL	153,071	-
	Payable Against PF	38,164	-
	Payable to staff against salary	58,926	-
	Payable against cleaning service	25,996	-
	Overtime	165,163	279,204
	Travel	38,365	100,010
		479,685	3,020,326
9.2.2	Payable to supplier and others		
	Payable to Other Project-CFPI	-	963,868
	Payable-Against Programme/Event	6,290	-
	Accrued Expense	61,411	-
	Bills Payable against revenue stamp/VAT	-	50
	Payable against expenditure	470,555	714,044
	Payable against bill (Note # 9.2.2.1)	121,819	296,203
		660,075	1,974,165
9.2.2.1	Payable against bill		
	Opening	296,203	308,233
	Addition during the year	20,034,823	296,203
	Adjustment	(20,209,207)	(308,233)
		(174,384)	(12,030)
		121,819	296,203
10.00	Due to / (from) donor		
	Opening balance	64,876,174	57,195,329
	Fund received during the year (Note # 10.1)	394,606,377	425,137,736
	Bank Interest received	276,894	187,916
	Other income (Sale of scrap)	95,892	121,428
	Insurance claim	-	99,293
	loss recovered from disposal of fixed assets (BIBEC)/Others	-	360,639
	Total fund available for use	459,855,340	483,102,344
	Fund utilized during the year		
	Total expenditure incurred excluding depreciation and amortization	370,168,095	416,502,159
	Purchase of fixed asset (Annexure # 1)	130,746	1,196,109
	Adjustment (Fund adjustment/ Refund to Donor)	3	527,903
	Total fund utilized during the year	370,298,844	418,226,171
	Closing balance (Annexure # 3)	89,556,496	64,876,174

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
10.01 Fund received during the year (Annexure # 2)			
	BIBEC	357,021,867	420,334,177
	PACTApp	27,269,879	191,154
	CFPI	3,922,683	1,062,372
	ACE	3,187,912	3,136,113
	ECF	3,204,036	-
	ACYCB	-	413,920
		394,606,377	425,137,736
11.00 TIB General Fund			
	Opening balance	6,666,677	6,667,905
	Surplus Fund (Annexure # 5)	460,390	(1,227)
		7,127,066	6,666,678
	Adjustment During the year	3	(1)
	Closing balance (Annexure # 3)	7,127,069	6,666,677
12.00 Fixed Asset Fund			
	Opening Balance	6,180,962	17,363,272
	PPE purchased during the year (Annexure # 1)	130,746	1,196,109
	Adjustment /Disposal during the year	-	(110,326)
		6,311,709	18,449,056
	Transferred to grant contribution for depreciation	(4,443,977)	(10,906,657)
	Transferred to grant contribution for amortization	(41,269)	(1,463,320)
	Adjustment /Disposal during the year	(1)	101,883
		(4,485,246)	(12,268,094)
	Closing Balance	1,826,462	6,180,962
13.00 Grants income (Note # 4.5)			
	Total Expenditure excluding depreciation and amortization	370,168,095	416,502,159
	Transferred from fixed assets fund for depreciation and amortization	4,485,245	12,369,977
		374,653,341	428,872,136
14.00 Membership subscription			
	Membership fees-annual	45,600	27,200
	Membership fees-life	-	-
		45,600	27,200
	Membership is open to anyone irrespective of religion, caste, community, sex, practices, beliefs and occupation. Transparency International Bangladesh is aware of the importance of organizational integrity and is determined to maintain the highest standard in relation to TIB Membership. TIB invites application for the category of individual membership TIB collects BDT 200 from each member yearly as donation/subscription fees.		
15.00 Others- EOSB, Staff welfare and Loan refund			
	Travel reimbursement-ACE	-	58,541
	Advance against Foreign Travel -ACE	-	105,248
	Payable Against Staff Welfare Fund, GF	-	156,280
	Receipts against payable of End of Service Benefits (EOSB)	3,678,834	557,464
	Encashment of Investment of Staff Welfare Fund, GF	2,000,000	-
	Receivable received from CFPI	863,290	-
	Received from SOAS	-	232,232
	Payable to TI-BAWIN (phase 1)	-	10
		6,542,124	1,109,775

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
	During the period General Fund received an amount of BDT 3,678,834.00 from BIBEC project which is not receipt in nature rather an inter transfer from Project account to GF account for the purpose of receipt against EOSB. Taka 4,198,684.00 was paid in this period and rest remains liability for GF which is shown in Annexure 6.		
16.00 Bank interest			
	General fund	49,561	42,913
	Interest on investment of staff welfare fund	614,960	-
	Building Integrity Blocks for Effective Change (BIBEC)	276,894	187,916
	Amount reflected in Statement of Income and Expenditure	941,415	230,829
	Adjustment	-	-
	Amount reflected in Statement of Receipts and Payments	941,415	230,829
17.00 Other income			
	General fund	53,680	23,986
	Building Integrity Blocks for Effective Change(BIBEC)-Sale of scrap	95,892	121,428
		149,572	145,414
18.00 Received against Capital Expenditure			
	Insurance claim - BIBEC	-	99,293
	Fixed Assets sale - BIBEC/Others	-	360,639
	Amount reflected in Statement of Receipts and Payments	-	459,932
19.00 Salary and allowance			
	Salary and allowance for BIBEC (Note # 19.1)	284,168,553	289,533,745
	Salary and allowance for CFPI	2,055,412	1,661,028
	Amount reflected in Statement of Income and Expenditure	286,223,965	291,194,773
	Liability adjustment for BIBEC	2,504,992	(2,660,972)
	Amount reflected in Statement of Receipts and Payments	288,728,957	288,533,801
19.01 Salary & allowance for Building Integrity Blocks for Effective Change (BIBEC)			
	Institutional Strengthening & Programme Support (ISPS)	46,578,067	46,025,661
	Civic Engagement (CE)	149,912,515	147,527,558
	Communication	30,364,162	30,508,956
	Research	51,505,338	58,178,378
	Climate Finance Governance	5,808,472	7,293,191
		284,168,553	289,533,745
20.00 Travel cost			
	Travel cost for BIBEC (Note # 20.1)	3,529,361	5,814,404
	Travel cost for General Fund	46,348	639,399
	Travel cost for ECF	780	-
	Travel cost for ACE	6,171	7,110
	Travel cost for CFPI	60,473	7,075
	Amount reflected in Statement of Income and Expenditure	3,643,133	6,467,988
	Liability adjustment for BIBEC	61,645	(95,249)
	Advance adjustment for BIBEC	-	(105,160)
	Amount reflected in Statement of Receipts and Payments	3,704,778	6,267,579

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
20.01	Travel cost for Building Integrity Blocks for Effective Change (BIBEC)		
	Institutional Strengthening & Programme Support (Note # 20.1.1)	247,492	689,028
	Civic Engagement (Note # 20.1.2)	2,104,668	3,542,335
	Communication (Note # 20.1.3)	19,973	86,605
	Research (Note # 20.1.4)	1,015,575	1,208,988
	Climate Finance Governance (Note # 20.1.5)	141,653	287,448
	Total	3,529,361	5,814,404
20.1.1	Institutional Strengthening & Programme Support (ISPS)		
	Travel (Local)	250,227	581,446
	Travel (Foreign)	(2,735)	107,582
		247,492	689,028
20.1.2	Civic Engagement		
	Travel (Local)	2,078,174	3,514,071
	Travel (Foreign)	26,494	28,264
		2,104,668	3,542,335
20.1.3	Communication		
	Travel (Local)	19,973	77,605
	Travel (Foreign)	-	9,000
		19,973	86,605
20.1.4	Research		
	Travel (Local)	1,019,232	1,197,145
	Travel (Foreign)	(3,657)	11,843
		1,015,575	1,208,988
20.1.5	Climate Finance Governance		
	Travel (Local)	141,653	279,936
	Travel (Foreign)	-	7,512
		141,653	287,448
21.00	Staff Training and Capacity Building cost for BIBEC		
	Institutional Strengthening & Programme Support (Note # 21.1)	3,324	152,315
	Civic Engagement (Note # 21.2)	5,185	192,357
	Communication (Note # 21.3)	1,472	59,911
	Research (Note # 21.4)	2,171	10,628
	Climate Finance Governance (Note # 21.5)	472	2,636
		12,624	417,847
21.01	Institutional Strengthening & Programme Support (ISPS)		
	Staff training and workshop	2,287	136,945
	Staff meeting	1,037	15,370
		3,324	152,315
21.02	Civic Engagement (CE)		
	Staff training and workshop	2,314	123,985
	Staff meeting	2,871	68,372
		5,185	192,357

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
21.03 Communication			
	Staff training and workshop	1,054	52,600
	Staff meeting	418	7,311
		1,472	59,911
21.04 Research			
	Staff training and workshop	1,567	-
	Staff meeting	604	10,628
		2,171	10,628
21.05 Climate Finance Governance			
	Staff training and workshop	333	-
	Staff meeting	139	2,636
		472	2,636
22.00 Operating Cost			
	Operating cost for BIBEC (Note # 22.1)	59,922,553	75,270,863
	Operating cost for General Fund (Note # 22.2)	292,195	75,099
	Operating cost for FK Norway (Note # 22.3)	-	16,306
	Operating cost for ACE (Note # 22.4)	53,386	74,390
	Operating cost for CFPI (Note # 22.5)	396,540	347,271
	Operating cost for (ECF)	845	-
	Operating cost for PACTApp (Note # 22.6)	272,690	-
	Amount reflected in Statement of Income and Expenditure	60,938,209	75,783,929
	Depreciation		
	Building Integrity Blocks for Effective Change (BIBEC)	(4,485,246)	(12,339,860)
	FK Norway Exchange Programme	-	(16,306)
	Climate Finance Policy & Integrity	-	(13,810)
		(4,485,246)	(12,369,976)
	Liability adjustment for BIBEC	349,853	(368,815)
	Climate Finance Policy & Integrity	-	(100,578)
	Liability adjustment for GF BAWIN	10	-
	Advance adjustment for BIBEC	(36,273)	323,059
	Amount reflected in Statement of Receipts and Payments	56,766,554	63,267,619
22.01 Operating cost for Building Integrity Blocks for Effective Change (BIBEC)			
	Institutional Strengthening & Programme Support (Note # 22.1.1)	17,043,302	23,240,206
	Civic Engagement (CE) (Note # 22.1.2)	26,734,996	32,237,323
	Communication (Note # 22.1.3)	5,910,193	7,116,743
	Research (Note # 22.1.4)	8,375,099	10,281,836
	Climate Finance Governance (Note # 22.1.5)	1,858,962	2,394,755
		59,922,553	75,270,863
22.1.1 Institutional Strengthening & Programme Support (ISPS)			
	Audit Fees	880,555	978,650
	Bank Charge	110,215	108,579
	Books & Periodicals	6,284	36,459
	Cleaning Service	325,584	265,537
	Fuel & Maintenance	776,577	1,137,720
	Internet Service	526,449	593,653
	Local Conveyance	29,556	51,733
	Office Rent	8,383,986	8,390,754
	Postage	170,845	238,225

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
	Printing	63,772	89,496
	Repairs & Maintenance Cost of F&E	172,353	446,524
	Repairs & Maintenance Cost of IT Equipment	336,985	158,806
	Office Supplies	483,455	718,845
	Telephone/Fax	303,246	322,018
	Utilities	878,413	1,241,384
	Tax on Bank Interest	30,236	22,426
	Baby Corner	-	127,879
	Depreciation on Furniture & Fixture	1,963,565	4,325,819
	Depreciation on Office Equipment	845,514	849,796
	Depreciation on IT Equipment	382,824	1,767,303
	Depreciation on Motor Vehicle	-	306,250
	Amortisation on Software	12,520	319,610
	Overtime (Driver)	302,196	437,486
	Overtime (OA)	26,292	104,636
	Recruitment Cost	22,749	200,616
	Insurance-Treasury	9,131	-
		17,043,302	23,240,206

22.1.2 Civic Engagement (CE)

Operating cost Dhaka Office

Books & Periodicals	1,177	8,751
Cleaning Service	168,442	273,119
Fuel & Maintenance	174,592	230,127
Internet Service	1,113,818	1,259,507
Local Conveyance	28,610	34,148
Office Rent	2,095,996	2,097,689
Postage	42,712	59,458
Printing	57,293	70,489
Repairs & Maintenance Cost of F&E	45,851	186,759
Repairs & Maintenance Cost of IT Equipment	571,025	479,659
Office Supplies	901,198	1,711,153
Telephone/Fax	1,353,106	1,378,903
Utilities	219,410	310,345
Depreciation on Furniture & Fixture	521,825	602,374
Depreciation on Office Equipment	113,245	120,245
Depreciation on IT Equipment	425,582	2,018,704
Depreciation on Motor Vehicle	4,662	27,980
Amortisation on Software	-	565,266
Overtime (Driver)	513,530	908,252
Overtime (OA)	600,320	1,360,872
Recruitment Cost	111,707	220,098
Insurance-Treasury, CE	2,283	-
	9,066,384	13,923,898

Operating Cost for CCCs

Bank Charge	57,500	78,612
Books & Periodicals	421,094	658,199
Cleaning Service	4,747,112	4,579,832
Fuel & Maintenance	226,909	301,459
Local Conveyance	425,484	571,210
Office Rent	9,419,670	9,071,037
Photocopy	244,304	310,110
Postage	119,299	186,349

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
	Repair & Maintenance Cost of F&E	212,296	424,823
	Office Supplies	993,109	1,280,373
	Telephone/Fax	245,677	248,128
	Utilities	556,158	603,294
		17,668,612	18,313,426
		26,734,996	32,237,323

22.1.3 Communication

Books & Periodicals	2,120	15,748
Cleaning Service	154,261	125,515
Fuel & Maintenance	269,107	419,816
Internet Service	157,483	153,335
Local Conveyance	72,205	138,631
Office Rent	3,772,794	3,775,839
Postage	76,881	107,021
Printing	22,779	41,065
Repairs & Maintenance Cost of F&E	63,698	223,369
Repairs & Maintenance Cost of IT Equipment	100,410	42,601
Office Supplies	187,523	291,815
Telephone/Fax	144,808	146,839
Utilities	395,289	558,624
Depreciation on Furniture & Fixure	9,247	9,247
Depreciation on Office Equipment	18,450	19,446
Depreciation on IT Equipment	95,376	366,401
Amortisation on Software	2,533	83,285
Overtime (Driver)	330,325	471,008
Overtime (OA)	4,722	16,966
Recruitment Cost	26,074	110,173
Insurance-Treasury, COMMUNICATION	4,109	-
	5,910,193	7,116,743

22.1.4 Research

Books & Periodicals	3,058	22,754
Cleaning Service	216,609	177,332
Fuel & Maintenance	433,191	654,064
Internet Service	236,727	300,369
Local Conveyance	57,005	82,625
Office Rent	5,449,591	5,453,991
Postage	111,141	154,586
Printing	32,904	55,081
Repairs & Maintenance Cost of F&E	92,226	287,951
Repairs & Maintenance Cost of IT Equipment	167,953	80,776
Office Supplies	275,358	398,036
Telephone/Fax	243,198	284,707
Utilities	571,166	806,898
Depreciation on Furniture & Fixure	7,695	7,695
Depreciation on Office Equipment	2,280	2,280
Depreciation on IT Equipment	49,781	432,021
Amortisation on Software	-	151,410
Overtime (Driver)	320,074	765,642
Overtime (OA)	84,712	140,747
Recruitment Cost	14,496	22,871
Insurance-Treasury, RESEARCH	5,935	-
	8,375,099	10,281,836

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
22.1.5 Climate Finance Governance			
	Books & Periodicals	706	5,247
	Cleaning Service	57,938	39,071
	Fuel & Maintenance	114,422	171,571
	Internet Service	41,985	40,353
	Local Conveyance	7,701	34,353
	Office Rent	1,257,599	1,258,614
	Postage	25,536	35,668
	Printing	7,594	13,305
	Repairs & Maintenance Cost of F&E	21,232	65,248
	Repairs & Maintenance Cost of IT Equipment	28,925	15,254
	Office Supplies	64,380	91,785
	Telephone/Fax	40,403	50,960
	Utilities	131,758	186,207
	Depreciation on Office Equipment	1,140	1,140
	Depreciation on IT Equipment	2,792	19,842
	Amortisation on Software	26,215	343,750
	Overtime (OA)	-	14,383
	Recruitment Cost	27,265	8,005
	Insurance- Treasury, CFG	1,370	-
		1,858,962	2,394,755
22.02 Operating cost for General Fund			
	Tax on bank interest	4,956	4,291
	Tax on other Income	200,000	-
	Legal Expenses	-	27,600
	Bank charges	9,721	8,500
	Tax on interest of investment of staff welfare fund	61,496	-
	Excise duty on interest of investment of staff welfare fund	9,000	-
	AGM Expenses of TIB	7,022	23,958
	Other expenses	-	10,750
		292,195	75,099
22.03 Operating cost for FK Norway			
	Depreciation on IT equipment	-	14,710
	Depreciation on office equipment	-	1,596
		-	16,306
22.04 ACE			
	Consumable Stores	2,541	3,081
	Printing and Binding	-	18,809
	Insurance/Bank Charges	845	2,500
	Audit	50,000	50,000
		53,386	74,390
22.05 Operating cost for Climate Finance Policy & Integrity			
	Office rent	301,734	268,213
	Sationery, Seals and Stamps	-	120
	Printing & binding	2,728	-
	Bank Charges	2,845	2,500
	Telephone bill	6,770	2,628
	Other expenses (recruitment/Others)	32,463	-
	Audit fee	50,000	60,000
	Depreciation	-	13,810
		396,540	347,271

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
22.06	Development & Piloting Technical Capacity towards Participatory Action for Improved Governance & Corruption Prevention (PACTApp)		
	Other Administrative expenses(recruitment &advertisement)	272,690	-
		272,690	-
23.00	Activity cost		
	Activity cost for BIBEC (Note # 23.1)	20,603,017	50,112,463
	Activity cost for SDC Film Tour	-	191,154
	Activity cost for CFPI (Note # 23.2)	355,672	800,703
	Activity cost for ACE (Note # 23.3)	2,502,028	2,954,364
	Anti Corruption Youth Capacity Building	413,920	-
	Amount reflected in Statement of Income and Expenditure	23,874,637	54,058,684
	Liability adjustment for BIBEC	(25,626)	66,751
	Liability adjustment for Climate Finance Policy & Integrity	-	(653,290)
	Advance adjustment for BIBEC	(315,527)	(604,277)
	Amount reflected in Statement of Receipts and Payments	23,533,484	52,867,868
23.01	Activity cost of Building Integrity Blocks for Effective Change		
	Civic Engagement (CE) (Note # 23.1.1)	11,066,633	28,339,140
	Communication (Note # 23.1.2)	5,655,355	10,582,527
	Research (Note # 23.1.3)	1,938,645	5,183,085
	Climate Finance Governance (Note # 23.1.4)	1,942,384	6,007,711
		20,603,017	50,112,463
23.1.1	Civic Engagement (CE)		
	Satellite AI-Desk	133,095	396,421
	Citizen charter/info board repair	-	10,005
	Info. sheet/leaflet/Vaaj patro	5,835	274,407
	Information Fair as a part of RTI Act and WBPA Implementation	2,970,874	1,683,205
	Consultation Meeting/ Meeting with education authority	110,399	301,080
	Mothers' gathering	117,729	69,701
	Meeting/Workshop with SMC and School Teachers	113	169,539
	Meeting with multi stakeholders in selected schools	-	4,893
	Special coordination Meeting with Head Teacher and SMC presi	-	275,627
	Meeting with health authority	168,430	456,417
	Multi stakeholder Meeting on health (face the public)	21,588	407,013
	Face the Public' (FtP) with Local government authority	30,433	161,461
	Sharing/advocacy meeting with Land.	8,569	39,484
	Multi-Stakeholder meeting with Land.	3,156	-
	CCC Members Meeting	416,509	802,745
	CCC-YES Coordination Meeting	286,760	536,091
	CCC, YES, Swajan & YES Friends Coordination Meeting	34,310	481,632
	YES Members Meeting	572,764	1,002,831
	CCC-Swajan coordination meeting	66,205	270,087
	YES-YES Friends Coordination Meeting	99,916	372,781
	Anti-corruption video drama projection and Satellite campaig	-	263,552
	Initiatives by SWAJAN	203,077	513,170
	Initiatives by YES Friends	154,421	498,745
	Outreach and Youth Engagement (Reception of meritorious study)	198,360	712,016
	Coordination meeting with local media	106,157	303,304

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
	Observance of RtK day, IACD and IWD	629,851	1,423,958
	Advocacy and campaign on Adivashi issue (Day observe/ Human chain)	81,675	97,057
	Meeting with Network/ Alliance member on selected issues	37,485	204,643
	Local need based special initiatives by CCC	433,354	778,403
	Local need based special initiatives by YES	610,055	548,007
	Cluster wise Staff meeting	10,212	18,156
	Orientation for Active Mothers Forum	274,195	159,053
	Facilitating Ward Shava	174	513,151
	VGD Monitoring	3,607	217,219
	Swajan Members Meeting	55,783	147,909
	YES Friends Meeting	72,101	193,698
	Study Circle	-	984
	Theatre rehearsal and show	14,171	141,882
	Amplification Initiatives	-	17,645
	Info board on land	-	25,396
	Advocacy meeting with LG authority (chairman, UNO and DDLG)	112,376	277,262
	Meeting with Active Mothers Forum	33,395	315,206
	Joint advocacy meeting with CFP Authorities	9,211	(44,181)
	Consultative meeting with UP Administration	2,045	10,909
	Advocacy Meeting with Land authority at the national level	2,004	-
	Meeting with elected representative of LGIs	103,235	307,992
	Anti-corruption cartoon competition	-	53,263
	ALAC campaign	37,406	167,051
	Meeting of ALAC sub committee convener	3,466	26,682
	Meeting of ALAC panel lawyers	8,959	29,622
	Study circle (including basic orientation for new YES)	19,199	222,859
	Set-up of sotota store as piloting of ACC's experience	-	42,811
	Face the public/public hearing with land officials	-	21,941
	Updating the information board	69,746	249,789
	Public hearing with ACC	-	20
	Conduct quick survey	-	98,512
	Workshop on integrity management tool box	-	80
	Consultation meeting with GO and NGO legal aid service provi	5,897	44,313
	Advocacy/sharing/consultation meeting with respective authority	-	18,303
	Meeting with upazila/zila administration	51,662	225,182
	ALAC facilitators salary	2,351,359	2,566,720
	Training on promoting ethnics in anti-corruption social movement	-	81,068
	Open budget declaration of LGIs	59,958	644,046
	Re-installing the name board of DIO on RTI	15,084	72,849
	Campaign on land governance issues	9,142	45,377
	Anti-Corruption Youth Camp	-	7,859,143
	Advice & complain box repair	-	115
	ToT on IM Toolbox at national level	-	269,099
	CE Divisional Program Managers Coordination meeting	-	40,960
	Workshop on the governance challenges of lower judiciary	101,216	92,882
	UPS Consultation Meeting	-	105,897
	PACTA Indicator Field Test	139,910	-
		11,066,633	28,339,140

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
23.1.2	Communication		
	Validation and dissemination Round table, Seminar, partnersh	135,029	219,958
	Satellite AI Desk at Dhaka	-	35,404
	Annual Members meeting	11,669	34,111
	Quarterly Members Day	12,128	7,113
	YES Meetings, coordinations	86,692	186,698
	Dhaka YES Camp/Conference	-	249,745
	YPAC meetings	-	3,495
	Youth Engagement through various activity by Dhaka YES	211,909	391,585
	National level Debate Competitions	-	2,530
	National level cartoon competition	442,518	-
	National level Cartoon Competitions and Exhibitions	35,880	858,587
	Youth Gatherings	-	70,200
	Theater regular shows and rehearsals	18,969	48,968
	TV/Radio/community and net radio	-	902,000
	Website/social network	6,563	58,898
	Public SMS/Others	41,404	32,027
	Media monitoring (events and release)	184,245	237,800
	Books and Annual Report	425,593	530,300
	Bochure, Flyer, Booklet, leaflet- Corporate TIB, IWD, RTK, A	289,850	387,975
	Poster/Stickers- IMLD, RTK and IACD	39,000	35,000
	Greetings Card (print and e-card)- New Year, IMLD, 1st Boish	-	56,000
	Promotional Items (T-shirt, Wrist Band, calendar, note-book,	637,000	1,925,859
	Day Observance at national level (IACD, RTK, IYD, IWD, IMLD,	147,242	240,824
	Partnership programmes (Media, RAC, T-sangraing, Education,	1,000	5,900
	National Level Moot Court Competition	694,888	-
	Divisional workshop with NGOs (Workshop on NGO Governance)	56,072	-
	National level cartoon and photography exhibition	131,112	-
	IJ Trainings	7,987	210,288
	IJ Awards	803,474	779,414
	IJ Fellowships	-	482,361
	Orientations and training on ICT, Communication, Leadership,	-	92,414
	ICT, Communication and other Trainings for CCC-YES	-	16,433
	National level photography competition and exhibition	-	609,277
	Ekushey Book Fair	278,944	236,956
	National level Moot Camp	-	27,000
	Event based partnerships	279,028	352,472
	Issue based partnership programmes (ACC, Information	677,160	1,254,935
	Commission, RTI Forum, ALRD, CAMPE, SDG Platform and Others)		
		5,655,355	10,582,527

23.1.3 Research

National Household Survey (NHHS)	-	236,079
Research Fellowships	-	39,128
Elelection Process Tracking (EPT)	-	2,740,867
Parliament Watch	89,100	167,792
Sectoral Study-Education	-	1,733
Governance challenges in dealing with the rights of the persons with disabilities**	108,554	-
Study on Rohingya	174,050	-
Study on Public E-Procurement	60,185	-

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
	Churihatta tragedy: Governance Challenges in Ensuring Fire Safety	69,902	-
	Land Study	645	-
	Study on Tea Labor/Garden	(2,042)	28,381
	Study on Dhaka Wasa	-	793,959
	Indigenous Peoples and Dalits of Bangladesh: Identity Exclusion and Corruption Study	-	738,811
	RAJUK Study	1,296	64,220
	Study on the Office of Registrar	-	18,020
	Institutional Assessment of Forest Department	32,130	202
	Liability of illegal wealth earned through corruption: Role and Risk of Women	866,000	200,000
	Study on Directorate of Secondary and Higher Education	44,090	21,960
	Study on primary education office	9,102	-
	Study on Mongla Port & Mongla Customs House	-	5,416
	Study on Lower Judiciary	-	620
	Rapid study on Rohingya Relief	15,252	-
	MP Block Allocation	470,381	125,897
		1,938,645	5,183,085

23.1.4 Climate Finance Governance

Alliance/Network activities Support	14,895	-
Participation for Workshop/Training/Interiority Talks	-	187,130
IEC materials (Policy Brief, Brochure, Flyer, Stickers, leaf	-	38,450
Roundtable, Seminar, Press conference, consultation meeting	59,850	14,603
Translation and editing	40,000	130,000
Debate competition, Fair and others events participation	-	54,325
Investigative Journalism (IJ) Fellowship	60,000	168,334
Airing (TVC/Radio spot/Documentary and others)	-	496
Investigative Journalism Award	35,880	400,000
Observance at national level (GED, WED, COP etc)	200	70,735
Tracking CF and projects (CF+REDD+ Finance)	191,239	560
Meeting with standing committee on social welfare and disast	16,377	-
Formation & meeting of committee for community participation (CCP)	3,557	-
Institutional Assessment of Department of Forest (DoF)	55,200	-
Humanitarian efforts in flooding 2019: Governance and integrity outl	304,141	-
Campaign (press conf, human chain, street theatre, folk song	319,480	625,402
Networking meeting/activity (event based on CFG)	4,336	49,946
Orientation on CFG for CCC, Swajan, YES and YES F	-	36,414
Meeting with CFG Stakeholders (National)	200,000	-
Satellite AI Desk on CFG	5,632	24,655
Info sheet/leaflet/vajpatra on CFG	3,080	5,867
Public Hearing on CFP Project Tracking	55,946	113,510
Meeting with standing committee on social welfare and disaster	-	17,257
Formation & meeting of committee for community participation	-	3,638
Sharing of project tracking report on CFG	-	14,891
Outsource/ Cross Country Study/ Collaborative Study	10,350	526,914
Production of CF Quizz Related Apps for Youth	-	87,258
Mitigation Finance Governance	-	122,097
Research Fellowship, CFG	460,063	876,679
Joint advocacy meeting with CFG authorities (BWDB, LGED, FD, LGIs et	25,068	160,889
Institutional Assessment of DoE	25,800	441,826
Dhaka Integrity Dialogue-3	-	1,799,139
Follow-up advocacy meeting with BWDB, LGED, LGIs to establis	51,290	36,696
	1,942,384	6,007,711

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
23.02 Climate Finance Policy and Integrity			
	Awareness/Motivational/Sensitization Advocacy/Orientation	35,292	-
	Seminar/Conference	320,380	12,994
	Research/Survey	-	69,677
	Training/tot/refreshes	-	718,032
		355,672	800,703
23.03 Anti corruption Evidence Programme(ACE)			
	Awareness/Motivational/Sensitization Advocacy/Orientation	848	-
	Seminar/Conference	152,419	-
	Research/Survey	2,348,761	-
		2,502,028	-
24.00 Capacity building of CCC, YES, YES Friends and Partners			
	BIBEC (Note # 24.1)	28,572	1,160,816
		28,572	1,160,816
24.01 Civic Engagement			
	CCC & YES Convention, CE	-	(4,300)
	CCC Presidents Meeting	-	322,628
	CCC Vice Presidents Meeting	-	629,710
	CE Need based initiatives	-	73,398
	Training on RTI Act implementation and campaign for YES	-	16,828
	Orientation on Mothers Role to improve quality education	28,572	-
	Training on Promoting Volunteerism in Anti-corruption Social	-	13,641
	Youth Conference on SDG	-	108,911
		28,572	1,160,816
25.00 Property, plant and equipment (Non capitalized expenditure) for BIBEC			
	Institutional Strengthening & Programme Support (Note # 25.1)	8,568	17,740
	Civic Engagement (Note # 25.2)	13,375	139,339
	Communication (Note # 25.3)	111,950	116,710
	Research (Note # 25.4)	-	4,032
	Climate Finance Governance (Note # 25.5)	-	876
		133,893	278,697
25.01 Institutional Strengthening & Programme Support (ISPS)			
	Furniture & Equipment	-	708
	Hardware	-	5,604
	Accessories	3,618	8,750
	Office Equipment	4,950	2,678
		8,568	17,740
25.02 Civic Engagement			
	Furniture & Equipment, CE, CCCs	5,857	63,447
	Accessories	7,518	64,344
	Hardware	-	7,478
	Office Equipment	-	4,070
		13,375	139,339

Notes	Particulars	Amount in BDT	
		30-Jun-2020	30-Jun-2019
25.03	Communication		
	Hardware	-	2,510
	Office Equipment	4,950	-
	Software	107,000	114,200
		111,950	116,710
25.04	Research		
	Hardware	-	4,032
		-	4,032
25.05	Climate Finance Governance		
	Hardware	-	876
		-	876
26.00	Refunded to Donors/Other adjustment/Investment		
	RRL Payment	51,180	8,117
	Payment from staff welfare fund	575,000	34,000
	Payment to service staff against EOSB	4,198,684	20,000
	Expenditure for CFPI	-	863,290
	Payable to Other Project-CFPI	963,868	-
	Adjustment of GF Liabilities FK	-	527,902
		5,788,732	1,453,309



Part-B

Auditors' Report & Audited Financial Statements

Of

Transparency International Bangladesh

(TIB)

For the year ended 30 June 2020

Annexure-1

Transparency International Bangladesh (TIB)
Schedule of Non-current assets
As on 30 June 2020

Property, plant & equipment

Amount in BDT

Name of assets	Cost				Rate (%)	Depreciation				Written down value as on 30 June 2020
	Balance as on 01 July 2019	Transfer during the year	Addition during the year	Disposal		Balance as on 01 July 2019	Transfer during the year	Charged during the year	Disposal	
Furniture & Fixtures	27,859,805	-	5,375	-	20.00	24,752,272	-	2,502,330	-	610,578
IT Equipment	39,059,663	-	125,371	-	33.33	37,577,905	-	956,356	-	650,773
Office Equipment	8,234,978	-	-	-	20.00	6,689,507	-	980,629	-	564,842
Motor Vehicle	19,805,093	-	-	-	20.00	19,800,395	-	4,662	-	36
Total 30 June 2020	94,959,539	-	130,746	-		88,820,078	-	4,443,977	-	1,826,231
Total 30 June 2019	93,873,756	-	1,196,109	110,326		78,015,304	-	10,906,657	101,883	6,139,461

Intangible assets- Software

Amount in BDT

Name of assets	Cost				Rate (%)	Amortization				Written down value as on 30 June 2020
	Balance as on 01 July 2019	Transfer during the year	Addition during the year	Disposal		Balance as on 01 July 2019	Transfer during the year	Charged during the year	Disposal	
Software	10,001,063	-	-	-	33.33	9,959,561	-	41,269	-	231
Total 30 June 2020	10,001,063	-	-	-	-	9,959,561	-	41,269	-	231
Total 30 June 2019	10,001,063	-	-	-	-	8,496,241	-	1,463,320	-	41,500

Annexure-2

Transparency International Bangladesh (TIB)
Schedule of Foreign Donation received during the period
For the year ended on 30 June 2020

Name of the Donor	Project	Date of Receive	Bank Name & Branch	Account Type & No.	Amount in BDT
					01 July 2019 to 30 June 2020
SDC	BIBEC	14-Nov-19	Standard Chartered Bank, Banani Branch	Current Account 01-6271472-01	65,395,200
SIDA		16-Sep-19			22,382,481
		22-Dec-19			44,871,212
		28-Oct-19			25,201,613
DANIDA		08-Dec-19			25,138,260
		01-Sep-19			35,602,000
DFID		19-Nov-19			43,484,000
		24-Feb-20			43,880,000
		13-May-20			51,067,100
	A. Total of foreign donation received for BIBEC project				
SOAS University of London	ACE	25-Aug-19	Standard Chartered Bank, Banani Branch	Current Account 01-6271472-01	508,042
		20-Nov-19			694,936
		02-Jan-20			1,984,934
B. Total of foreign donation received for ACE project					3,187,912
European Climate Foundation	ECF	10-Mar-20	Standard Chartered Bank, Banani Branch	Current Account 01-6271472-01	3,204,036
C. Total of foreign donation received for ECF project					3,204,036
Stiftung Auxilium	PACTApp	13-Apr-20	Standard Chartered Bank, Banani Branch	Current Account 01-6271472-01	27,269,879
D. Total of foreign donation received for PACTApp project					27,269,879
TI	CFPI	14-Oct-19	Standard Chartered Bank, Banani Branch	Current Account 01-6271472-01	559,707
		28-Oct-19			3,362,976
E. Total of foreign donation received for CFPI project					3,922,683
Total of foreign donation received by TIB (A+B+C+D+E)					394,606,377



Annexure-3

Transparency International Bangladesh (TIB)
Schedule of Donor Fund and TIB General Fund
As at 30 June 2020

Project Name	Opening Balance 2019	Fund received	Expenditure Excluding Depreciation	PPE purchased during the year	Other Income	Other Adjustment	Amount in BDT	
							Closing Balance 2020	
Anti corruption Evidence Programme(ACE)	300,656	3,187,912	2,561,585	-	-	-	926,983	
Anti Corruption Youth Capacity Building	413,920	-	413,920	-	-	-	-	
FK Norway Exchange Programme	-	-	-	-	-	-	-	
Development & Piloting Technical Capacity towards Participatory Action for Improved Governance & Corruption Prevention (PACTApp)	-	27,269,879	272,690	-	-	-	26,997,189	
Research and advocacy for improved governance in power generation consistent with national and international pledges on Climate Change (ECF)	-	3,204,036	1,625	-	-	-	3,202,411	
Building Integrity Blocks for Effective Change (BIBEC)	65,061,590	357,021,867	364,050,178	130,746	372,786	-	58,275,318	
Climate Finance Policy & Integrity	(899,995)	3,922,683	2,868,097	-	-	-	154,590	
Due to / (from) donor	64,876,174	394,606,377	370,168,095	130,746	372,786	-	89,556,496	
TIB General Fund	6,666,677	-	338,543	-	798,933	2	7,127,069	
Total as at 30 June 2020	71,542,851	394,606,377	370,506,638	130,746	1,171,719	2	96,683,565	
Total as at 30 June 2019	63,863,234	425,137,736	417,216,656	1,196,109	1,482,547	(527,904)	71,542,851	



Transparency International Bangladesh (TIB)

BIBEC

Schedule of closing balance of CCC office

As at 30 June 2020

Amount in BDT

Sl #	Name of CCC	Cash in Hand	Cash at Bank	Total
1	Sreemangal	3,666	60,680	64,346
2	Chattogram	2,063	55,579	57,642
3	Gazipur	1,357	47,531	48,888
4	Chandpur	1,617	115,054	116,671
5	Savar	1,334	39,512	40,846
6	Sylhet	59	51,510	51,569
7	Lakshhmipur	3,805	43,631	47,436
8	Cumilla	3,414	47,771	51,185
9	Brahmanbaria	438	37,651	38,089
10	Kishoreganj	2,205	39,459	41,664
11	Sunamganj	81	55,404	55,485
12	Rangamati	1,909	64,811	66,720
13	Patiya	8,261	100,498	108,759
14	Khagrachari	2,556	42,089	44,645
15	Chakaria	7,217	30,946	38,163
16	Bagerhat	210	68,716	68,926
17	Barishal	6,106	39,446	45,552
18	Borguna	309	41,307	41,616
19	Faridpur	3,468	34,509	37,977
20	Jessore	4,537	40,738	45,275
21	Jhalakati	2,965	113,335	116,300
22	Jhenaidha	6,719	29,978	36,697
23	Khulna	6,826	51,902	58,728
24	Kushtia	8,197	33,607	41,804
25	Madaripur	282	52,143	52,425
26	Munshiganj	1,394	47,209	48,603
27	Patuakhali	1,479	132,112	133,591
28	Pirojpur	1,845	27,315	29,160
29	Rajbari	4,184	30,301	34,485
30	Satkhira	3,418	64,538	67,956
31	Bogura	4,321	33,175	37,496
32	Chapainawabganj	1,094	50,753	51,847
33	Dinajpur	4,827	80,617	85,444
34	Gaibandha	4,774	28,997	33,771
35	Jamalpur	4,586	35,361	39,947
36	Kurigram	8,159	36,937	45,096
37	Lalmonirhat	7,028	44,228	51,256
38	Mymensingh	4,226	80,320	84,546
39	Muktagacha	7,777	99,505	107,282
40	Madhupur	129	34,365	34,494
41	Natore	6,662	48,241	54,903
42	Nilphamari	385	46,528	46,913
43	Nalitabari	7,305	38,298	45,603
44	Rajshahi	4,436	89,112	93,548
45	Rangpur	3,228	38,412	41,640
	Total	160,858	2,424,130	2,584,988

Annexure-5

Transparency International Bangladesh (TIB)
Statement of Financial Position - General Fund
As at 30 June 2020

Particulars	Notes	Amount in BDT	
		30-Jun-2020	30-Jun-2019
ASSETS			
Non-current assets			
Investment in FDR		-	2,000,000
Current assets			
Advance, deposits & prepayments	6	-	-
Receivables	7	-	863,290
Cash & cash equivalents	8	10,330,231	8,152,589
Total assets		10,330,231	11,015,879
LIABILITIES AND NET ASSETS			
Liabilities	9.1	3,203,162	4,349,202
Net assets			
TIB General Fund	11	7,127,069	6,666,677
Total liabilities and net assets		10,330,231	11,015,879

This annexure should be read in conjunction with the annexed notes



Transparency International Bangladesh (TIB)
Statement of Income and Expenditure - General Fund
For the year ended on 30 June 2020

Particulars	Notes	Amount in BDT	
		1 July 2019 to 30 June 2020	1 July 2018 to 30 June 2019
INCOME			
Other Foreign Grants (Travel reimbursements)		35,132	619,172
Membership subscription	14	45,600	27,200
Interest income	16	49,561	42,913
Interest on investment of staff welfare fund	16	614,960	-
Other income	17	53,680	23,986
Total income		798,933	713,271
EXPENDITURE			
Travel cost		46,348	639,399
Operating cost	22.2	292,195	75,099
Total expenditures		338,543	714,498
Surplus Fund		460,390	(1,227)

This annexure should be read in conjunction with the annexed notes



Transparency International Bangladesh (TIB)
Statement of deduction & deposit of Tax and VAT against expenditure
For the year ended on 30 June 2020

Annexure-7

Particulars	Notes	Expenditure	BIBEC Tax	CFPI Tax	ACE Tax	PACT App Tax	ACYCB Tax	GF Tax	CCC Tax	Total Tax	BIBEC VAT	CFPI VAT	ACE VAT	PACT App VAT	ACYCB VAT	GF VAT	CCC VAT	Total VAT
Salary and allowance	19	286,223,965	12,812,063	76,586	-	-	-	-	-	12,888,649	839,463	-	-	-	-	-	-	839,463
Travel cost	20	3,643,133	2,417	-	-	-	-	-	709	3,126	7,395	-	-	-	-	-	3,546	10,941
Staff training and capacity building cost	21	12,624	205	-	-	-	-	-	-	205	1,255	-	-	-	-	-	-	1,255
Operating cost	22	60,938,209	1,667,483	5,446	4,350	10,564	-	116	243,057	1,931,016	4,308,503	9,502	6,755	-	-	820	758,337	5,083,917
Activity cost	23	23,874,637	265,601	348	187,993	-	4,050	-	230,170	688,162	526,713	2,860	256,359	-	20,116	-	704,248	1,510,296
Capacity building of CCC, YES, YES Friends and Partners	24	28,572	-	-	-	-	-	-	1,005	1,005	-	-	-	-	-	-	3,025	3,025
Property, plant and equipment (Non capitalized expenditure)	25	133,893	3,306	-	-	-	-	-	-	3,306	8,470	-	-	-	-	-	-	8,470
Technical support and consultancy cost		136,850	11,900	-	-	-	-	-	-	11,900	17,850	-	-	-	-	-	-	17,850
Total expenditures excluding purchase of Fixed Assets		374,991,885	14,762,975	82,380	192,343	10,564	4,050	116	474,941	15,527,369	5,709,649	12,362	263,114	-	20,116	820	1,469,156	7,475,217
Purchase of Fixed Assets	5.1	130,746	2,950	-	-	-	-	-	150	3,100	9,788	-	-	-	-	-	536	10,324
Total expenditures including purchase of Fixed Assets		375,122,631	14,765,925	82,380	192,343	10,564	4,050	116	475,091	15,530,469	5,719,437	12,362	263,114	-	20,116	820	1,469,692	7,485,541

This Financial Statements should be read in conjunction with the annexed notes

