

**Part-A**

**Auditors' Report & Audited Financial Statements**

**Of**

**Transparency International Bangladesh (TIB)**

**For the year ended 30 June 2022**

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## Independent Auditors' Report

To the Management of Transparency International Bangladesh (TIB)  
Report on the Audit of Financial Statements

### Opinion

We have audited the financial statements of Transparency International Bangladesh (TIB), which comprise the Statement of Financial Position at 30 June 2022, 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 2022, 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.
- 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 Organization'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 Organization 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 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.

Signed for & on behalf of  
**MABS & J Partners**  
Chartered Accountants

  
**S H Talukder FCA**  
Partner

ICAB Enrolment No: 1244

DVC No: 2210241244AS917234

Dhaka, Bangladesh

Dated: 24 OCT 2022



**Transparency International Bangladesh (TIB)**  
**Statement of Financial Position**  
**As at 30 June 2022**

Particulars	Notes	Amount in BDT	
		30-Jun-2022	30-Jun-2021
ASSETS			
Non-current assets			
Property, plant and equipment's	5.01	5,927,740	503,310
Intangible assets	5.02	7,806,711	20
		13,734,451	503,330
Work-in-progress	5.03	17,811,043	23,255,346
		31,545,494	23,758,676
Current assets			
Advances, deposits & prepayments	6	3,695,489	6,063,149
Receivables	7	7,743	500,000
Cash & cash equivalents	8	83,909,748	151,412,161
		87,612,980	157,975,310
TOTAL ASSETS		119,158,474	181,733,986
LIABILITIES AND FUNDS			
Liabilities	9	6,942,912	15,965,916
Represented by:			
Due to donor	10	91,281,911	158,555,659
TIB general fund	11	6,824,200	6,709,081
Fixed asset fund- unfunded	12	14,109,451	503,330
Total funds		112,215,561	165,768,070
TOTAL LIABILITIES AND FUNDS		119,158,474	181,733,986

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

  
Treasurer

  
Executive Director

  
Chairperson

Signed in terms of our separate report of even date annexed

Signed for & On behalf of  
**MABS & J Partners**  
Chartered Accountants

  
**S H Talukder FCA**  
Partner

ICAB Enrolment No: 1244

DVC No: 2210241244 AS917234

Place: Dhaka, Bangladesh

Dated: 24 OCT 2022

**Transparency International Bangladesh (TIB)**  
**Statement of Income and Expenditure**  
**For the year ended on 30 June 2022**

Particulars	Notes	Amount in BDT	
		1 July 2021 to 30 June 2022	1 July 2020 to 30 June 2021
<b>INCOME</b>			
Grants income	13	345,123,122	313,869,104
Fund transfer from general fund (Annexure # 6)		18,076	480,363
<b>Total income</b>		<b>345,141,198</b>	<b>314,349,467</b>
<b>EXPENDITURE</b>			
Salary and allowance	19	227,376,808	243,566,296
Travel cost	20	2,205,030	609,101
Staff training and capacity building cost	21	431,616	-
Operating cost	22	65,107,320	55,065,089
Activity cost	23	47,292,623	13,873,113
Capacity building of CCC, YES, YES Friends and Partners	24	50,792	14,745
Technical support and consultancy cost	25	2,672,389	1,199,175
Non-Consumable supplies	26	4,620	21,949
<b>Total expenditures</b>		<b>345,141,198</b>	<b>314,349,467</b>

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

  
**Treasurer**

  
**Executive Director**

  
**Chairperson**

Signed in terms of our separate report of even date annexed

Signed for & On behalf of  
**MABS & J Partners**  
Chartered Accountants

  
**S H Talukder FCA**  
Partner  
ICAB Enrolment No: 1244  
DVC No: 2210241244AS917234

Place: Dhaka, Bangladesh  
Dated: 24 OCT 2022



**Transparency International Bangladesh (TIB)**  
**Statement of Receipts and Payments**  
**For the year ended on 30 June 2022**

Particulars	Notes	Amount in BDT	
		1 July 2021 to 30 June 2022	1 July 2020 to 30 June 2021
<b>Opening balance</b>			
Cash in hand	8	222,749	329,723
Cash at bank		151,189,413	95,296,896
		<b>151,412,162</b>	<b>95,626,619</b>
<b>Receipts</b>			
Foreign grants	10.1	284,301,528	381,248,018
Other foreign grants (Travel reimbursements)			
Membership fee	14	18,646	17,800
Others- EOSB, Staff welfare and Loan refund	15	-	185,854
Bank interest	16	70,098	249,313
Other income	17	132,887	34,816
Insurance Received against death claim for staff			500,000
Insurance claim received against Capital Asset and Others	18	8,175,996	72,200
<b>Total receipts</b>		<b>292,699,155</b>	<b>382,308,000</b>
<b>Total</b>		<b>444,111,317</b>	<b>477,934,619</b>
<b>Payments</b>			
Salary and allowance	19	226,368,893	242,241,311
Travel cost	20	2,202,906	647,466
Staff training and capacity building cost	21	360,826	-
Operating cost	22	60,978,011	52,259,313
Activity cost	23	47,831,813	13,259,381
Capacity building of CCC, YES, YES Friends and Partners	24	50,792	14,745
Technical support and consultancy cost	25	2,672,389	1,269,965
Non-Consumable supplies	26	4,620	21,949
Property, plant and equipment (capitalized expenditure)		16,913,150	16,808,328
Other adjustment/Refund to DANIDA		1,610,467	-
General Fund Payment		1,207,701	-
<b>Total payments</b>		<b>360,201,568</b>	<b>326,522,457</b>
<b>Closing balance:</b>			
Cash in hand	8	243,828	222,749
Cash at bank		83,665,920	151,189,413
		<b>83,909,748</b>	<b>151,412,162</b>
<b>Total</b>		<b>444,111,317</b>	<b>477,934,619</b>

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

  
**Treasurer**

  
**Executive Director**

  
**Chairperson**

Signed in terms of our separate report of even date annexed

Signed for & On behalf of  
**MABS & J Partners**  
Chartered Accountants

Place: Dhaka, Bangladesh

Dated: **24 OCT 2022**

  
**S H Talukder FCA**  
Partner

ICAB Enrolment No: 1244

DVC No: **2210241244AS917234**

**Transparency International Bangladesh (TIB)**  
**Notes to the Financial Statements**  
**As at and for the year ended on 30 June 2022**

**01.00 BACKGROUND**

Transparency International Bangladesh (TIB) is an independent, non-profit and non-partisan non-government organization 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 Seven (07) 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 Programmed (ACE) Project
- iv. European Climate Foundation (ECF)
- v. PACTApp
- vi. Governance Challenges in the Health Sector: Towards Effective Covid 19 Vaccine Delivery.
- vii. Participatory Action against Corruption towards Transparency (PACTA )

**03.00 BASIS FOR PREPARTION**

**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 the year ended 30 June 2022. Comparatives are available.





**04.00 SIGNIFICANT ACCOUNTING POLICIES**

**04.01 Property, plant & equipment's**

**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 the life of the asset or provides additional benefits.

**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.

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 a 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 tax day.

#### 04.05 Grant Income

Donor grants received for the period ended 30 June 2022 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 unused project fund.





# Transparency International Bangladesh (TIB)

## Notes to the Financial Statements For the year ended on 30 June 2022

Notes	Particulars	Amount in BDT	
		30-Jun-2022	30-Jun-2021
<b>5.01 Property, Plant and Equipment (Annexure # 1)</b>			
Opening Balance		503,310	1,826,231
Transfer from BIBEC		-	-
Addition during the year		7,185,726	54,000
Disposal /Adjustment during the year		-	(14,631)
Depreciation during the year		(1,761,295)	(1,362,289)
		<b>5,927,740</b>	<b>503,310</b>
<b>5.02 Intangible Assets -Software (Annexure # 1)</b>			
Opening Balance		20	231
Addition during the year		8,671,108	-
Amortization during the year		(864,417)	(211)
		<b>7,806,711</b>	<b>20</b>
<b>5.03 Work- in- Progress (Annexure#1)</b>			
Opening		23,255,346	23,255,346
Add: During the Year		375,000	-
Less: Adjusted		(5,819,303)	-
Closing balance for PACTApp		<b>17,811,043</b>	<b>23,255,346</b>
<b>6.00 Advance, deposits &amp; prepayments</b>			
BIBEC project:			
Advance to employee and others		-	1,104,046
Advance to land lord (field office)/Dhaka		538,602	384,103
Deposits for Head Office Rent/ Filling Station		2,856,000	4,575,000
		<b>3,394,602</b>	<b>6,063,149</b>
Advance, deposits & prepayments (PACTA)		4,064	-
<b>Advance other project &amp; GF:</b>			
Advance to NASCENIA against AWS bill, PACTApp		96,823	-
Advance to Staff from Staff Welfare Fund, GF		200,000	-
<b>Total: Advance, deposits &amp; prepayments</b>		<b>3,695,489</b>	<b>6,063,149</b>
<b>7.00 Receivables</b>			
Receivable from ACE- GF		-	500,000
Receivable/ Loan to Other Project PACTA		7,743	-
Receivable for BIBEC from Staff mobile Bill		-	-
		<b>7,743</b>	<b>500,000</b>
<b>8.00 Cash &amp; Cash Equivalents</b>			
<b>Cash in hand</b>			
General fund		16,091	25,641
Other Projects		47,816	18,302
Clearing account		-	366
Cash in Hand (PACTA) (Annexure#4)		179,135	-
BIBEC project (Note # 8.1)		786	178,440
		<b>243,828</b>	<b>222,749</b>



Notes	Particulars	Amount in BDT	
		30-Jun-2022	30-Jun-2021
	<b>Cash at bank</b>		
	General fund (Note # 8.2)	8,989,444	10,072,476
	Other projects (Note # 8.3)	17,291,700	17,984,090
	BIBEC project (Note # 8.4)	10,228,114	123,132,847
	PACTA project (Note # 8.5)	47,156,662	-
	<b>Total (Annexure # 4A)</b>	<b>83,665,920</b>	<b>151,189,413</b>
		<b>83,909,748</b>	<b>151,412,161</b>
<b>8.01</b>	<b>Cash in hand- BIBEC project</b>		
	Dhaka office	786	20,245
	Cash at CCCs offices	-	158,195
		<b>786</b>	<b>178,440</b>
<b>8.02</b>	<b>General fund</b>		
	Savings account maintained with Standard Chartered Bank:		
	A/C # 18-1825232-01-GF	2,838,354	3,058,420
	A/C # 02-1825232-01-GF	4,278,001	4,208,572
	A/C # 18-1825232-02-GF	1,780,689	2,738,300
	A/C # 01-6271472-07-GF	47,155	47,155
	A/C No. 02-6271472-02, GF	0.49	-
	A/C # 01-1098829-01-GF	45,245	20,029
		<b>8,989,444</b>	<b>10,072,476</b>
<b>8.03</b>	<b>Other Projects</b>		
	Current account maintained with Standard Chartered Bank:		
	A/C # 01-6271472-04 -ECF	1,912,826	3,159,821
	A/C # 01-6271472-05-ACE	110,643	103,804
	A/C # 01-6271472-07-PACTApp	11,262,004	12,362,282
	A/C # 01-1098829-01 Covid-19	3,199,723	-
	A/C # 01-6271472-08-CFPI	806,504	2,358,183
		<b>17,291,700</b>	<b>17,984,090</b>
<b>8.04</b>	<b>BIBEC project</b>		
	Standard Chartered Bank (Note # 8.4.1)	10,222,906	120,036,156
	Sonali Bank Limited A/C # 4416402000967	5,208	1,902,017
	Cash at Bank-CCCs	-	1,194,673
		<b>10,228,114</b>	<b>123,132,847</b>
<b>8.4.1</b>	<b>Standard Chartered Bank</b>		
	<b>Current account maintained with SCB</b>		
	A/C # 01-6271472-01 (Mother account)	-	14,475
	A/C # 01-6271472-02 (Operation)	1,698,717.00	17,508,910
	A/C # 01-6271472-03 (Operation)	-	670,287
	A/C # 01-6271472-06 (Operation)	8,524,189.00	527,503
		<b>10,222,906</b>	<b>18,721,174</b>
	<b>Savings account maintained with SCB</b>		
	A/C # 02-6271472-01 (DFID)	-	20,474,254
	A/C # 02-6271472-02 (EoD)	-	14,915
	A/C # 02-6271472-03 (SDC)	-	42,379,177
	A/C # 02-6271472-04 (SIDA)	-	38,446,637
		<b>10,222,906</b>	<b>120,036,156</b>





Notes	Particulars	Amount in BDT	
		30-Jun-2022	30-Jun-2021
8.5	<b>PACTA Project</b>		
	SCB A/C No.02-6271472-04 (SIDA)	33,819,244	-
	SCB A/C No.02-6271472-03 (SDC)	5	-
	SCB A/C No.01-6271472-03 (Operation)	9,008,362	-
	Sonali Bank-4416402000967	1,232,112	-
	Field Office (Annexure # 4)	3,096,940	-
		<b>47,156,662</b>	<b>-</b>
9.00	<b>Liabilities</b>		
	General fund (Note # 9.1)	2,381,335	3,889,036
	BIBEC (Note # 9.2)	345,000	7,256,455
	Other Project (Note # 9.3)	50,000	4,820,425
	PACTA (Note # 9.4)	4,166,577	-
		<b>6,942,912</b>	<b>15,965,916</b>
9.01	<b>General fund</b>		
	Staff Welfare Fund,GF	2,382,271	3,203,162
	Staff against life Insurance, GF	-	176,052
	Revenue stamp	-	20
	Hospitalization	-	9,802
	Insurance Received against death claim for staff	-	500,000
	End of Service Benefits (EOSB)	(936)	-
		<b>2,381,335</b>	<b>3,889,036</b>
9.02	<b>BIBEC</b>		
	Payable to employee (Note # 9.2.1)	-	1,720,076
	Payable to supplier and others (Note # 9.2.2)	345,000	5,536,379
		<b>345,000</b>	<b>7,256,455</b>
9.2.1	<b>Payable to employee</b>		
	End of Service Benefits (EOSB)	-	972,614
	Payable Against EL	-	747,462
	Payable Against PF	-	-
	Payable to staff against salary	-	-
	Payable against cleaning service	-	-
	Overtime	-	-
	Travel	-	-
		<b>-</b>	<b>1,720,076</b>
9.2.2	<b>Payable to supplier and others</b>		
	Payable-Against Programme/Event	-	11,340
	Accrued Expense	-	-
	Payable to Tax Consultant	-	4,000
	Bills Payable against revenue stamp/VAT	-	4,930
	Payable against expenditure	345,000	534,394
	Payable against bill (Note # 9.2.2.1)	-	4,981,715
		<b>345,000</b>	<b>5,536,379</b>
9.2.2.1	<b>Payable against bill</b>		
	Opening	4,981,715	121,819
	Addition during the year	36,350,040	28,882,393
	<b>Total</b>	<b>41,331,755</b>	<b>29,004,212</b>
	Adjustment	(41,331,755)	(24,022,497)
		<b>-</b>	<b>4,981,715</b>



Notes	Particulars	Amount in BDT	
		30-Jun-2022	30-Jun-2021
	<b>Other Project</b>		
9.3	<b>Payable to supplier and others</b>		
	Revenue stamp	-	430
	Loan from GF for ACE project	-	500,000
	Payable against bill ( Adjudicators and Prize money)	-	49,000
	Audit fee	50,000	50,000
	Tax Payable	-	5,000
	Payable against bill (NASCENIA)	-	4,215,995
		<b>50,000</b>	<b>4,820,425</b>
9.4	<b>Payable to supplier and others (PACTA)</b>		
	Payable-End of Service Benefit (EOSB)	275,009	-
	Payable-Staff Provident Fund	1,753,940	-
	Payable-Staff Gratuity Fund	719,295	-
	Payable-Bills/Suppliers	867,786	-
	Provision for Audit Fees	300,000	-
	Provision for Expenses/ Accrued Expense	192,285	-
	Payable Against Travel	2,490	-
	Payable Against Program	55,772	-
		<b>4,166,577</b>	<b>-</b>
10.00	<b>Due to / (from) donor</b>		
	Opening balance	158,555,659	89,556,496
	Fund received during the year (Note # 10.1)	284,301,528	381,248,018
	Bank Interest received	38,084	206,538
	Other income (Sale of scrap)	50,351	33,016
	Insurance claim	-	57,650
	loss recovered from disposal of fixed assets (BIBEC)/Others	8,175,996	14,550
	Total fund available for use	<b>451,121,618</b>	<b>471,116,268</b>
	<b>Fund utilized during the year</b>		
	Total expenditure incurred excluding depreciation and amortization	342,497,410	312,506,604
	Purchase & adjustment of fixed asset (Annexure # 1)	16,231,832	54,000
	Adjustment (Fund adjustment)	-	5
	Fund Refund to Donor	1,110,467	-
	Total fund utilized during the year	<b>359,839,707</b>	<b>312,560,609</b>
	Closing balance (Annexure # 3)	<b>91,281,911</b>	<b>158,555,659</b>
10.01	<b>Fund received during the year (Annexure # 2)</b>		
	BIBEC	130,107,609	373,918,206
	PACTApp	12,642,406	-
	CFPI	2,351,023	5,697,183
	ACE	3,318,858	1,632,628
	Covid-19	4,562,388	-
	PACTA	131,319,244	-
	ECF	-	-
		<b>284,301,528</b>	<b>381,248,018</b>
11.00	<b>TIB General Fund</b>		
	Opening balance	6,709,081	7,127,069
	Surplus Fund/(Deficit) (Annexure # 6)	115,120	(417,988)
	Closing balance (Annexure # 3)	<b>6,824,200</b>	<b>6,709,081</b>





Notes	Particulars	Amount in BDT	
		30-Jun-2022	30-Jun-2021
<b>12.00 Fixed Asset Fund</b>			
	Opening Balance	503,331	1,826,462
	Transfer from BIBEC	-	-
	PPE purchased & adjustment during the year (Annexure # 1)	16,231,832	54,000
	Adjustment /Disposal during the year	16,745,785	(14,631)
		<b>33,480,948</b>	<b>1,865,832</b>
	Transferred to grant contribution for depreciation	(1,761,295)	(1,362,289)
	Transferred to grant contribution for amortization	(864,417)	(211)
	Adjustment /Disposal during the year	(16,745,785)	(2)
		<b>(19,371,497)</b>	<b>(1,362,502)</b>
	<b>Closing Balance</b>	<b>14,109,451</b>	<b>503,331</b>
<b>13.00 Grants income (Note # 4.5)</b>			
	Total Expenditure excluding depreciation and amortization	342,497,410	312,506,604
	Transferred from fixed assets fund for depreciation and amortization	2,625,712	1,362,500
		<b>345,123,122</b>	<b>313,869,104</b>
<b>14.00 Membership subscription</b>			
	Membership fees-annual	18,646	17,800
		<b>18,646</b>	<b>17,800</b>
	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.		
<b>15.00 Others- EOSB, Staff welfare and Loan refund</b>			
	Receipts against payable of End of Service Benefits (EOSB)		176,052
	Encashment of Investment of Staff Welfare Fund, GF	-	-
	Receivable received from CFPI	-	-
	Reimbursement of Hospitalization for Staff from Insurance, GF		9,802
		<b>-</b>	<b>185,854</b>
<b>16.00 Bank interest</b>			
	General fund	32,014	42,775
	Interest on investment of staff welfare fund		-
	Participatory Action against Corruption towards Transparency	19,680	-
	Building Integrity Blocks for Effective Change (BIBEC)	18,404	206,538
	<b>Amount reflected in Statement of Income and Expenditure</b>	<b>70,098</b>	<b>249,313</b>
	Adjustment	-	-
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>70,098</b>	<b>249,313</b>
<b>17.00 Other income</b>			
	General fund	82,536	1,800
	Participatory Action against Corruption towards Transparency	4,312	-
	Building Integrity Blocks for Effective Change (BIBEC)-Sale of scrap	46,039	33,016
		<b>132,887</b>	<b>34,816</b>



Notes	Particulars	Amount in BDT	
		30-Jun-2022	30-Jun-2021
<b>18.00</b>	<b>Insurance claim received against Capital Asset and Others</b>		
	Insurance claim - BIBEC	-	57,650
	Fixed Assets sale - BIBEC/Others	8,175,996	14,550
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>8,175,996</b>	<b>72,200</b>
<b>19.00</b>	<b>Salary and allowance</b>		
	Salary and allowance for BIBEC	151,964,821	239,653,740
	Salary and allowance for ECF	729,493	36,000
	PPC design & development-contract, PACTApp	650,000	1,260,000
	Pay and allowances-DC M&E and R & P, PACTApp	1,366,203	-
	Salary and allowance for Covid-19	502,947	-
	Personnel Cost PACTA	71,022,232	-
	Salary and allowance for CFPI	1,141,112	2,616,556
	<b>Amount reflected in Statement of Income and Expenditure</b>	<b>227,376,808</b>	<b>243,566,296</b>
	Liability adjustment for BIBEC	1,740,099	(1,324,775)
	Liability adjustment for CFPI	190	(190)
	Liability adjustment for PACTApp	20	(20)
	Liability adjustment for PACTA	(2,748,244)	-
	Liability adjustment for ECF	20	(20)
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>226,368,893</b>	<b>242,241,311</b>
<b>20.00</b>	<b>Program Monitoring staff visit Expense (Travel cost)</b>		
	Travel cost for BIBEC	1,822,184	600,421
	Travel cost for ECF	6,930	-
	Travel cost for ACE	1,650	7,050
	Travel cost for Covid-19	480	-
	Program Monitoring staff visit Expense PACTA	369,836	-
	Travel cost for PACTApp	350	-
	Travel cost for CFPI	3,600	1,630
	<b>Amount reflected in Statement of Income and Expenditure</b>	<b>2,205,030</b>	<b>609,101</b>
	Liability adjustment for BIBEC		38,365
	Liability adjustment for PACTA	(2,490)	
	Advance adjustment for BIBEC	366	-
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>2,202,906</b>	<b>647,466</b>
<b>21.00</b>	<b>Staff Training and Capacity Building cost for BIBEC</b>		
	Staff training and workshop BIBEC	358,035	-
	Staff meeting BIBEC	19,950	-
	Training/ToT/Refreshers Exp PACTApp	30,880	-
	Staff Training and Workshop PACTA	22,751	-
	<b>Amount reflected in Statement of Income and Expenditure</b>	<b>431,616</b>	<b>-</b>
	Liability adjustment for BIBEC	(70,790)	
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>360,826</b>	<b>-</b>
<b>22.00</b>	<b>Operating Cost</b>		
	Operating cost for BIBEC (Note # 22.1)	43,210,701	53,870,290
	Operating cost for General Fund (Note # 22.2)	18,076	480,363
	Operating cost for ACE (Note # 22.3)	103,460	55,454
	Operating cost for CFPI (Note # 22.4)	228,391	494,143
	Operating cost for ECF (Note # 22.5)	108,534	4,890
	Operating cost for Covid-19 (Note # 22.6)	232,120	-
	Operating cost for PACTApp (Note # 22.7)	6,557,264	159,949
	Operating cost for PACTA (Note # 22.8)	14,648,774	-
	<b>Amount reflected in Statement of Income and Expenditure</b>	<b>65,107,320</b>	<b>55,065,089</b>



Notes	Particulars	Amount in BDT	
		30-Jun-2022	30-Jun-2021
	Depreciation		
	Building Integrity Blocks for Effective Change (BIBEC)	(2,625,712)	(1,362,500)
	Climate Finance Policy & Integrity		-
		<b>(2,625,712)</b>	<b>(1,362,500)</b>
	Liability adjustment for BIBEC	1,377,057	(1,040,185)
	Climate Finance Policy & Integrity	10	(50,010)
	Liability adjustment for GF		(10)
	Liability adjustment for ACE	10	(10)
	Liability adjustment for PACTA	(1,329,144)	-
	Advance adjustment for PACTA	3,850	-
	Liability adjustment for PACTApp	39,039	(39,039)
	Advance adjustment for PACTApp	96,823	-
	Advance adjustment for BIBEC	(1,691,242)	(314,023)
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>60,978,011</b>	<b>52,259,313</b>

## 22.01 Operating cost for Building Integrity Blocks for Effective Change (BIBEC)

Audit Fees	1,336,550	967,650
Bank Charge	206,820	206,632
Books & Periodicals	120,618	-
Cleaning	745,513	1,019,893
Fuel & Maintenance	218,339	825,833
Vehicle Hire	4,729,323	4,302,723
Internet	1,061,786	1,695,996
Local Conveyance	47,603	19,475
Office Rent	13,265,972	18,944,937
Postage	363,654	252,250
Printing	154,601	156,612
Repairs & Maintenance Cost of F&E	248,877	700,584
Repairs & Maintenance Cost of IT Equipment	3,231,957	2,091,558
Office Supplies	1,766,030	1,067,345
Telephone/Fax	1,141,369	2,311,326
Utilities	1,126,675	1,805,534
Tax on Bank Interest	2,049	21,835
Depreciation on Furniture & Fixture	155,219	77,609
Depreciation on Office Equipment	119,073	642,592
Depreciation on IT Equipment	756,989	450,102
Depreciation on Motor Vehicle	-	191,987
Amortisation on Software	148,592	211
Overtime (Driver)	-	57,331
Overtime (OA)	28,560	136,455
Recruitment Cost	1,011,699	919,180
Insurance-Treasury	-	719,147
Advertisement	252,218	125,753
	<b>32,240,086</b>	<b>39,710,548</b>

## Operating Cost for CCCs

Bank Charge	8,222	53,916
Books & Periodicals	81,276	36,733
Cleaning	2,823,016	4,268,419
Fuel & Maintenance	129,798	93,082
Local Conveyance	266,014	157,541
Office Rent	5,815,749	8,252,105
Photocopy	134,046	92,451
Postage	79,595	84,665
Repair & Maintenance Cost of F&E	452,454	126,486
Office Supplies	657,091	440,059
Telephone/Fax	215,245	234,613
Utilities	308,110	319,673
	<b>10,970,616</b>	<b>14,159,742</b>
	<b>43,210,701</b>	<b>53,870,290</b>

Notes	Particulars	Amount in BDT	
		30-Jun-2022	30-Jun-2021
<b>22.02</b>	<b>Operating cost for General Fund</b>		
	Tax on bank interest	3,201	4,278
	Tax on other Income	-	400,000
	Legal Expenses	-	63,250
	Bank charges	14,875	12,835
	Tax on interest of investment of staff welfare fund	-	-
	Excise duty on interest of investment of staff welfare fund	-	-
	AGM Expenses of TIB	-	-
		<b>18,076</b>	<b>480,363</b>
<b>22.03</b>	<b>"Research and advocacy for improved governance in power generation consistent with national and international pledges on Climate Change" (ECF)</b>		
	Consumable Stores	-	1,764
	Insurance/Bank Charges	3,460	3,690
	Audit	100,000	50,000
		<b>103,460</b>	<b>55,454</b>
<b>22.04</b>	<b>Operating cost for Climate Finance Policy &amp; Integrity</b>		
	Office rent	142,710	370,839
	Utilities	12,144	6,222
	Consumable stores	1,715	-
	Printing & binding	-	30
	Bank Charges	3,859	3,690
	Telephone bill	12,463	13,362
	Other expenses (recruitment/Others)	5,500	-
	Audit fee	50,000	100,000
		<b>228,391</b>	<b>494,143</b>
<b>22.05</b>	<b>Operating cost for ECF</b>		
	Telex/Fax/Internet	14,400	-
	Insurance/Bank Charges	4,884	-
	Depreciation on IT Equipment	37,675	-
	Other expenses (recruitment/Others)	1,575	-
	Audit fee	50,000	-
		<b>108,534</b>	<b>-</b>
<b>22.06</b>	<b>Operating cost for Covid-19</b>		
	Office rent	116,279	-
	Utilities	9,832	-
	Telex/Fax/Internet	936	-
	Insurance/Bank Charges	2,128	-
	Depreciation on IT Equipment	46,245	-
	Other expenses	6,700	-
	Audit fee	50,000	-
		<b>232,120</b>	<b>-</b>
<b>22.07</b>	<b>Development &amp; Piloting Technical Capacity towards Participatory Action for Improved Governance &amp; Corruption Prevention (PACTApp)</b>		
	Stationery, seals and stamps	-	260
	Insurance/bank charge	16,150	15,690
	Audit fee	50,000	50,000
	Repairs & maintenance-IT	6,439,059	59,499
	Other Administrative expenses(recruitment &advertisement)	52,055	34,500
		<b>6,557,264</b>	<b>159,949</b>





Notes	Particulars	Amount in BDT	
		30-Jun-2022	30-Jun-2021

## 22.08

### Participatory Action against Corruption towards Transparency and Accountability (PACTA)

Audit Fees	300,000	-
Bank Charge	30,055	-
Overtime	598,242	-
Recruitment Cost	181,221	-
Books & Periodicals	38,315	-
Cleaning	917,804	-
Conveyance	105,711	-
Office Rent	5,936,385	-
Photocopy	62,130	-
Postage	30,524	-
Printing	7,440	-
Repair & &	100,832	-
Repair & Maintenance IT	756,561	-
Repair & Maintenance-Vehicle	27,966	-
Vehicle Hire	2,335,587	-
Office supplies	344,936	-
Telephone/Fax	364,676	-
Internet	436,669	-
Utilities	673,549	-
Tax on Bank Interest	2,372	-
Advertisement	35,880	-
Depreciation Furniture & Fixture	25,554	-
Depreciation Office Equipment	30,536	-
Depreciation IT Equipment	590,004	-
Depreciation Software	715,825	-
	<b>14,648,774</b>	<b>-</b>

## 23.00 Activity cost

Activity cost for BIBEC (Note # 23.1)	38,313,428	10,515,809
Activity cost for CFPI (Note # 23.2)	2,479,969	464,283
Activity cost for ACE (Note # 23.3)	2,706,969	2,893,021
Activity cost for ECF (Note # 23.4)	299,307	-
Activity Cost for PACTA (Note # 23.5)	2,576,736	-
Activity cost for Covid-19	488,363	-
Activity cost for PACTApp	427,851	-
<b>Amount reflected in Statement of Income and Expenditure</b>	<b>47,292,623</b>	<b>13,873,113</b>
Liability adjustment for BIBEC	568,822	(564,622)
Liability adjustment for ACE	80	(80)
Liability adjustment for Climate Finance Policy & Integrity	49,030	(49,030)
Advance adjustment for PACTA	7,957	-
Liability adjustment for PACTA	(86,699)	-
<b>Amount reflected in Statement of Receipts and Payments</b>	<b>47,831,813</b>	<b>13,259,381</b>

## 23.01 Activity cost of Building Integrity Blocks for Effective Change

Satellite AI-Desk	-	22,835
Information Fair as a part of RTI Act and WBPA Implementatio	64,077	976
Consultation Meeting/ Meeting with education authority	87,506	51,891
Education Fair/Special initiative on secondary education	1,875	-
Meeting with multi stakeholders in selected schools	1,207	-
Meeting with health authority	109,895	49,783
Sharing/advocacy meeting with Land.	3,901	4,187

Notes	Particulars	Amount in BDT	
		30-Jun-2022	30-Jun-2021
	Multi-Stakeholder meeting with Land.	-	975
	CCC Members Meeting	350,741	219,036
	CCC-YES Coordination Meeting	139,537	172,292
	CCC, YES, Swajan & YES Friends Coordination Meeting	185,120	77,958
	YES Members Meeting	525,298	518,230
	CCC-Swajan coordination meeting	67,554	85,599
	YES-YES Friends Coordination Meeting	116,969	201,661
	Outreach and Youth Engagement (Reception of meritorious stud	322,604	91,064
	Observance of RtK day, IACD and IWD	966,419	345,998
	Workshop with elected female members of the local government	1,176	-
	Local need based special initiatives by CCC	237,923	52,756
	Local need based special initiatives by YES	185,182	82,843
	VGD Monitoring	9,064	240,042
	Swajan Members Meeting	84,906	77,698
	YES Friends Meeting	95,400	143,717
	National Day Observance	303	-
	Joint advocacy meeting with CFP Authorities	133	4,875
	National consultation meeting on Land issue	-	525
	Meeting with elected representative of LGIs	98,987	45,764
	ALAC campaign	18,408	23,276
	Meeting of ALAC sub committee convener	5,173	4,774
	Meeting of ALAC panel lawyers	3,703	6,355
	ALAC facilitators salary	653,835	1,673,849
	Tracking of Health Inst. Preparedness in response COVID19	359,357	196,743
	Consultation meeting with education authority and relevant stakeholder	21,095	14,173
	Consultation meeting with health authority and relevant stakeholder in re	690,562	10,944
	Consultation meeting with lgi's authority and relevant stakeholder in resp	20,589	11,100
	Anti-corruption story telling competition to mark the IACD	-	16,806
	PACTA concept sharing	-	149,117
	Vulnerable stakeholder mapping	-	240,242
	PACTA Piloting	347,641	34,475
	Meeting with Land Authority	22,037	1,575
	Institutional Mapping	-	138
	YES Engagement	54,192	14,015
	Regular YES Activities	119,135	-
	RTI Campaign (RTI Act and WBPA Implementation)	2,963,330	-
	PACTA Indicator Field Test	4,192	20,360
	Validation and dissemination Round table, Seminar, partnersh	-	70,235
	YES Meetings, coordinations	-	72,502
	Youth Engagement through various activity by Dhaka YES	-	96,033
	National level Debate Competitions	-	25,000
	National level cartoon competition	330,000	525,612
	National level Cartoon Competitions and Exhibitions	651,325	165,740
	Public SMS/Others	59,891	94,758
	Media monitoring (events and release)	235,620	308,490
	Books and Annual Report	99,400	107,174
	Bochure, Flyer, Booklet, leaflet- Corporate TIB, IWD, RTK, A	71,000	13,650
	Poster/Stickers- IMLD, RTK and IACD	-	52,000
	Promotional Items (T-shirt, Wrist Band, calendar, note-book,	1,608,411	789,600
	Day Observance at national level (IACD, RTK, IYD, IWD, IMLD,	22,725	26
	RTI Campaign	74,747	7,485
	National Level Moot Court Competition	-	(6,290)
	IJ Awards	754,525	1,399,670
	IJ Fellowships	474,883	-
	RTI Training for DIO	19,800	-
	Orientations and training on ICT, Communication, Leadership,	-	1,705



Notes	Particulars	Amount in BDT	
		30-Jun-2022	30-Jun-2021
	Ekushey Book Fair	300,275	233,597
	Event based partnerships	376,124	116,590
	Issue based partnership programmes (ACC, Information Commission, RTI Forum, ALRD, CAMPE, SDG Platform and Others)	-	545,000
	Parliament Watch	258,553	23,940
	Governance challenges in dealing with the rights of the persons with	14,260	-
	Governance challenges in trackling Corona Virus (2nd round)	-	618,710
	Voluntary Organizations' Response to Corona Virus Crisis: Challenges and Way Forward	30,000	57,940
	Women UNO Study	142,215	7,988
	National Household Survey (NHHS)	20,804,318	-
	National Need-Base/Demand Driven Research	230,010	-
	RTI Ranking of public Institutions	143,473	-
	UNCAC Country Review	286,800	-
	Study on Directorate of Secondary and Higher Education	321,735	-
	MP Block Allocation	-	50,000
	IEC materials (Policy Brief, Brochure, Flyer, Stickers, leaf	585,000	-
	Investigative Journalism (IJ) Fellowship	440,049	-
	Investigative Journalism Award	445,027	-
	Tracking CF and projects (CF+REDD+ Finance)	-	15,900
	Investigative Journalism (IJ) Training	-	38,600
	Campaign (press conf, human chain, street theatre, folk song	118,578	118,732
	Capacity Building of YES/YES Friends on CFG issue	18,400	-
	Governance Challenges- Medical Waste Management, Way Forward	388,427	-
	Joint advocacy meeting with CFG authorities (BWDB, LGED, FD, LGIs etc)	31,631	1,875
	Institutional Assessment of DoE	37,200	54,900
		<b>38,313,428</b>	<b>10,515,809</b>

### 23.02 Climate Finance Policy and Integrity

Awareness/Motivational/Sensitization Advocacy/Orientation	1,396,589	-
Research/survey	136,800	-
Advertising & publicity	855,000	-
Seminar/Conference	91,580	464,283
	<b>2,479,969</b>	<b>464,283</b>

### 23.03 Anti corruption Evidence Programme(ACE)

Research/Survey	2,706,969	2,893,021
	<b>2,706,969</b>	<b>2,893,021</b>

### 23.04 "Research and advocacy for improved governance in power generation consistent with national and international pledges on Climate Change" (ECF)

Research/Survey	119,395	2,893,021
Awareness/Motivational/Sensitization Advocacy/Orientation	179,912	-
	<b>299,307</b>	<b>2,893,021</b>

### 23.05 Participatory Action against Corruption towards Transparency and Accountability (PACTA)

Coordination between ACG and YES member	5,118	-
Coordination between ACG and CCC member	2,900	-
Coordination meeting with CCCs and YES	60,579	-
Special initiatives by CCC	17,786	-

Notes	Particulars	Amount in BDT	
		30-Jun-2022	30-Jun-2021
	Special initiatives by YES	2,733	-
	Reformation of CCC	47,783	-
	Reformation of YES	38,734	-
	Project Orientation for CCCs and YES	157,488	-
	on Anti social for ACG	14,579	-
	Engagement with CCCs	201,097	-
	Engage sub comitte YES/Health/Educ/Land/Envir	17,874	-
	Engagement with YES	265,225	-
	Engagement with Dhaka YES Dhaka	15,597	-
	Special initiatives by Dhaka YES AI desk RTI etc. Dhaka	8,978	-
	Advocacy with authority by ACG	142	-
	Advocacy with authority by CCC	7,267	-
	Formation of ACG	125,375	-
	Proj. Incept Meet with local level authority	504,198	-
	Camp focus day observe IWD/WD/Environ/RTK &COP	184,763	-
	Data Journalism Manaul Development & Publication	15,975	-
	Investigative Journalism Awards	61,755	-
	Public SMS/ others	26,528	-
	Press conference/media briefing/roundtable at national level	182,700	-
	Advocacy Initiative to influence review of Data Protect Act	287,500	-
	The Family Card Prog of TCB:Governanc Challenge in Implement	94,500	-
	NHS assess corrup experience at household level	42,500	-
	Parliament Watch	157,542	-
	Waste Management	4,960	-
	Bangladesh Red Crescent Society	24,560	-
		<b>2,576,736</b>	

#### 24.00 Capacity building of CCC, YES, YES Friends and Partners

##### BIBEC

Capacity Building/Training/Workshop of YES Members  
Basic orientation on TI, TIB, BIBEC and anti-corruption soci  
Training on RTI Act implementation and campaign for YES,YESF

7,036	-
12,206	-
31,550	14,745
<b>50,792</b>	<b>14,745</b>

#### 25.00 Technical Support & Consultancy Cost

Technical Support/Consultancy Cost, BIBEC  
Technical Support/Consultancy Cost, PACTA

2,557,389	-
115,000	-
<b>2,672,389</b>	<b>-</b>

#### 26.00 Non-Consumable supplies

##### BIBEC

Furniture & Equipment  
Accessories  
Software

4,620	-
-	1,999
-	19,950
<b>4,620</b>	<b>21,949</b>





## **Part-B**

Schedule of Non-current assets	(Annexure-1)
Schedule of Foreign Donation receive during the period	(Annexure-2)
Schedule of Donor Fund and TIB General Fund	(Annexure-3)
Schedule of Closing balance of CCC office and Dhaka office	(Annexure-4)
Schedule of Bank Balance	(Annexure-4A)
Statement of Financial Position- General Fund	(Annexure-5)
Statement of Income and Expenditure- General Fund	(Annexure-6)
Statement of deduction & deposit of Tax and Vat	(Annexure-7)

Of

**Transparency International Bangladesh(TIB)**

**For the year ended 30 June 2022**

## Transparency International Bangladesh (TIB)

## Schedule of Non-current assets

As on 30 June 2022

## Property, plant &amp; equipment

Amount in BDT

Name of assets	Cost					Rate (%)	Depreciation					Written down value as on 30 June 2022
	Balance as on 01 July 2021	Transfer during the year	Addition during the year	Disposal/adjusted	Balance as on 30 June 2022		Balance as on 01 July 2021	Transfer during the year	Charged during the year	Disposal/adjusted	Balance as on 30 June 2022	
Furniture & Fixtures	27,865,180		72,722	8,543	27,929,359	20.00	27,654,273		180,773	8,543	27,826,503	102,856
IT Equipment	39,127,534		7,107,844	58,890	46,176,488	33.33	39,028,667		1,430,913	58,890	40,400,690	5,775,798
Office Equipment	8,269,978		5,160		8,275,138	20.00	8,076,480		149,609		8,226,089	49,049
Motor Vehicle	19,805,093			16,678,352	3,126,741	20.00	19,805,057			16,678,352	3,126,705	36
<b>Total 30 June 2022</b>	<b>95,067,785</b>	<b>-</b>	<b>7,185,726</b>	<b>16,745,785</b>	<b>85,507,726</b>		<b>94,564,476</b>	<b>-</b>	<b>1,761,295</b>	<b>16,745,785</b>	<b>79,579,986</b>	<b>5,927,740</b>
<b>Total 30 June 2021</b>	<b>95,090,285</b>	<b>-</b>	<b>54,000</b>	<b>76,500</b>	<b>95,067,785</b>		<b>93,264,055</b>	<b>-</b>	<b>1,362,289</b>	<b>61,869</b>	<b>94,564,476</b>	<b>503,310</b>

## Intangible assets- Software

Amount in BDT

Name of assets	Cost					Rate (%)	Amortization					Written down value as on 30 June 2022
	Balance as on 01 July 2021	Transfer during the year	Addition during the year	Disposal/adjusted	Balance as on 30 June 2022		Balance as on 01 July 2021	Transfer during the year	Charged during the year	Disposal/adjusted	Balance as on 30 June 2022	
Software	10,001,063		8,671,106	-	18,672,169	33.33	10,001,041		864,417	-	10,865,458	7,806,711
<b>Total 30 June 2022</b>	<b>10,001,063</b>	<b>-</b>	<b>8,671,106</b>	<b>-</b>	<b>18,672,169</b>	<b>-</b>	<b>10,001,041</b>	<b>-</b>	<b>864,417</b>	<b>-</b>	<b>10,865,458</b>	<b>7,806,711</b>
Work- in- Progress	23,255,346	-	375,000	5,819,303	17,811,043		-	-	-	-	-	17,811,043
<b>Total 30 June 2021</b>	<b>10,001,063</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,001,063</b>	<b>-</b>	<b>10,000,830</b>	<b>-</b>	<b>211</b>	<b>-</b>	<b>10,001,041</b>	<b>20</b>





## Annexure-2

**Transparency International Bangladesh (TIB)**  
**Schedule of Foreign Donation received during the period**  
**For the year ended on 30 June 2022**

Name of the Donor	Project	Date of Receive	Bank Name & Branch	Account Type & No.	Amount in BDT
					01 July 2021 to 30 June 2022
SIDA	BIBEC	01-Dec-21	Standard Chartered Bank, Banani Branch	Current Account 01-6271472-01	38,945,557
FCDO		05-Jan-22			20,544,057
		08-Feb-22			70,617,995
A. Total of foreign donation received for BIBEC project					130,107,609
SOAS University of London	ACE	12-Aug-21	Standard Chartered Bank, Banani Branch	Current Account 01-6271472-01	935,608
		18-Nov-21			1,394,068
		29-Nov-21			989,182
B. Total of foreign donation received for ACE project					3,318,858
TI	CFPI	14-Mar-22	Standard Chartered	Current Account	2,351,023
C. Total of foreign donation received for CFPI project					2,351,023
TI	Covid-19	22-Sep-21	Standard Chartered Bank, Banani Branch	Current Account 01-6271472-01	4,562,388
D. Total of foreign donation received for Covid-19 project					4,562,388
Stiftung Auxilium	PACTApp	28-Jul-21	Standard Chartered Bank, Banani Branch	Current Account 01-6271472-01	12,642,406
E. Total of foreign donation received for PACTApp project					12,642,406
SIDA	PACTA	05-May-22	Standard Chartered Bank, Banani Branch	Current Account 01-6271472-01	86,819,244
SDC		21-Apr-22			44,500,000
F. Total of foreign donation received for PACTApp project					131,319,244

Total of foreign donation received by TIB (A+B+C+D+E+F)

284,301,528



**Transparency International Bangladesh (TIB)**  
**Schedule of Donor Fund and TIB General Fund**  
**As at 30 June 2022**

							Amount in BDT
Project Name	Opening Balance July 2021	Fund received	Expenditure Excluding Depreciation	PPE purchased during the year	Other Income	Other Adjustment	Closing Balance June 2022
Anti corruption Evidence Programmed(ACE)	(395,914)	3,318,858	2,812,079	-	-		110,865
Development & Piloting Technical Capacity towards Participatory Action for Improved Governance & Corruption Prevention (PACTApp)	25,577,240	12,642,406	7,666,345	375,000	-	-	30,178,301
Research and advocacy for improved governance in power generation consistent with national and international pledges on Climate Change (ECF)	3,161,521	-	1,106,589	128,350	-	-	1,926,582
Covid-19	-	4,562,388	1,177,665	185,000			3,199,723
Participatory Action against Corruption towards Transparency and Accountability (PACTA)		131,319,244	87,393,409	768,800	23,992		43,181,027
Building Integrity Blocks for Effective Change (BIBEC)	127,937,650	130,107,609	237,122,047	14,774,682	8,240,439	(1,110,467)	13,278,502
Climate Finance Policy & Integrity	2,275,161	2,351,023	3,853,072	-	-	-	773,112
<b>Due to/(from) donor</b>	<b>158,555,659</b>	<b>284,301,528</b>	<b>341,131,207</b>	<b>16,231,832</b>	<b>8,264,431</b>	<b>(1,110,467)</b>	<b>92,648,114</b>
<b>TIB General Fund</b>	<b>6,709,081</b>	<b>-</b>	<b>18,076</b>	<b>-</b>	<b>133,196</b>		<b>6,824,200</b>
<b>Total as at 30 June 2022</b>	<b>165,264,740</b>	<b>284,301,528</b>	<b>341,149,283</b>	<b>16,231,832</b>	<b>8,397,627</b>		<b>99,472,314</b>
<b>Total as at 30 June 2021</b>	<b>96,683,565</b>	<b>381,248,018</b>	<b>312,986,967</b>	<b>54,000</b>	<b>374,129</b>		<b>165,264,740</b>





**Transparency International Bangladesh (TIB)**

**Annexure-4**

**PACTA**

**Schedule of closing balance of CCC office**

**As at 30 June 2022**

**Amount in BDT**

Sl #	Name of CCC	Cash in Hand	Cash at Bank	Total
1	Sreemangal	2,484	83,578	86,062
2	Chattogram	1,267	115,988	117,255
3	Gazipur	2,909	47,474	50,383
4	Chandpur	1,455	112,324	113,779
5	Savar	1,835	58,967	60,802
6	Sylhet	9,717	33,340	43,057
7	Lakshhmipur	8,455	53,181	61,636
8	Cumilla	2,808	79,349	82,157
9	Brahmanbaria	5,821	107,773	113,594
10	Kishoreganj	9,038	73,879	82,917
11	Sunamganj	168	32,320	32,488
12	Rangamati	505	132,104	132,609
13	Patiya	5,338	59,198	64,536
14	Khagrachari	112	44,467	44,579
15	Chakaria	9,201	39,393	48,594
16	Bagerhat	3,363	72,642	76,005
17	Barishal	1,503	37,328	38,831
18	Barguna	1,292	82,532	83,824
19	Faridpur	3,986	68,322	72,308
20	Jessore	2,503	48,508	51,011
21	Jhalakati	3,371	55,391	58,762
22	Jhenaidha	5,183	125,134	130,317
23	Khulna	10,219	37,204	47,423
24	Kushtia	2,572	42,604	45,176
25	Madaripur	4,402	89,074	93,476
26	Munshiganj	6,600	127,455	134,055
27	Patuakhali	3,608	78,099	81,707
28	Pirojpur	2,198	54,730	56,928
29	Rajbari	1,701	73,112	74,813
30	Satkhira	7,238	57,765	65,003
31	Bogura	6,233	94,487	100,720
32	Chapai Nawabganj	1,591	87,444	89,035
33	Dinajpur	3,872	64,405	68,277
34	Gaibandha	2,915	64,197	67,112
35	Jamalpur	3,313	76,592	79,905
36	Kurigram	2,902	72,464	75,366
37	Lalmonirhat	5,720	33,411	39,131
38	Mymensingh	882	50,066	50,948
39	Muktagacha	4,389	60,934	65,323
40	Madhupur	7,956	42,614	50,570
41	Natore	609	74,202	74,811
42	Nilphamari	5,806	32,248	38,054
43	Nalitabari	355	46,056	46,411
44	Rajshahi	2,480	100,571	103,051
45	Rangpur	1,940	74,014	75,954
	<b>Sub-Total</b>	<b>171,815</b>	<b>3,096,940</b>	<b>3,268,755</b>
46	Dhaka Office	7,320	44,059,723	6,451,448
	<b>Total</b>	<b>179,135</b>	<b>47,156,662</b>	<b>12,785,640</b>





# Transparency International Bangladesh (TIB)

Annexure-4A

## Schedule of Bank balance As at 30 June 2022

Amount in BDT

Sl #	Name of Bank Accounts	Total
<b>Dhaka Office</b>		
1	Standard Chartered Bank A/C # 01-6271472-01 (Mother A/C)	0
2	Standard Chartered Bank A/C # 02-6271472-01 (FCDO) - PACTA	-
3	Standard Chartered Bank A/C # 02-6271472-02 (EoD) - BIBEC-II	0
4	Standard Chartered Bank A/C # 02-6271472-03 (SDC) - PACTA	5
5	Standard Chartered Bank A/C # 02-6271472-04 (SIDA) - PACTA	33,819,244
6	Standard Chartered Bank A/C # 01-6271472-02 (Expenditure above 1 lac) - BIBEC-II	1,698,717
7	Standard Chartered Bank A/C # 01-6271472-03 (Expenditure upto 1 lac) - PACTA	9,008,362
8	Standard Chartered Bank A/C # 01-6271472-04 (ECF)	1,912,826
9	Standard Chartered Bank A/C # 01-6271472-05 (ACE)	110,643
10	Standard Chartered Bank A/C # 01-6271472-06 (Travel Advance) - BIBEC-II	8,524,189
11	Standard Chartered Bank A/C # 01-6271472-07 (GF & PACTApp)	11,309,159
12	Standard Chartered Bank A/C # 01-6271472-08 (CFPI)	806,504
13	Standard Chartered Bank A/C # 01-1098829-01 (GF-Operation & Vaccination Tracking)	3,244,968
14	Standard Chartered Bank A/C # 02-1825232-01 (GF-Savings)	4,278,001
15	Standard Chartered Bank A/C # 18-1825232-01 (Staff Welfare Fund)	2,838,354
16	Standard Chartered Bank A/C # 18-1825232-02 (Final settlement/EL)	1,780,689
17	Sonali Bank A/C # 4416402000967, Lalmatia Br.- BIBEC-II & PACTA	1,237,320
	<b>Sub-Total</b>	<b>80,568,981</b>
<b>CCC Office</b>		
1	Sanak - Bagerhata/C # SND-2908004000338	72,642
2	Sanak - BargunaA/C # SND-240000749	82,532
3	Sanak - Barisala/C # SND-0308110000041	37,328
4	Shonak - BoguraA/C # STD-060636000623	94,487
5	Sonak - Brahmanbaria A/C # STD-004000429	107,773
6	Sonak - ChakariaA/C # SND-36000376	39,393
7	Sonak - ChandpurA/C # STD-240000036	112,324
8	Sonak - ChapainawabganjA/C # STD-2401200000338	87,444
9	Sanak - ChattogramA/C # SND-1015240000118	115,988
10	Sonak - CumillaA/C # STD-36000729	79,349
11	Sonak - DinajpurA/C # SND-180936000575	64,405
12	Sonac - FaridpurA/C # SND-2010736000199	68,322
13	Sonac-GaibandhaA/C # SND-511036000283	64,197
14	Socheton Nagorik Committee - GazipurA/C # MSND-0761220000342	47,474
15	Sonak - JamalpurA/C # SND-2608836000551	76,592
16	Sonak - JashoreA/C # SND-2328110000029	48,508
17	Sonak - JhalakatiA/C # SND-240000458	55,391
18	Sonak - JhenaidahA/C # SND-2407004001011	125,134
19	Shonak - KhagrachariA/C # SND-5412240000778	44,467
20	Sanak - KhulnaA/C # SND-2727636000151	37,204
21	Sonak - KishoreganjA/C # STD-110000090	73,879
22	Sonac - KurigramA/C # SND-5208436001473	72,464
23	Sanak - KushtiaA/C # SB-3017134096504	42,604
24	Sonak - LakshmipurA/C # STD-36000471	53,181
25	Shonak - LalmonirhatA/C # STD-5210036000638	33,411
26	Sonak - MadaripurA/C # SND-2109736000142	89,074
27	Sonak-MadhupurA/C # STD-601836000325	42,614
28	Sonak - MuktagachaA/C # STD-3315004000602	60,934
29	Sonac-MunshiganjA/C # SND-3709336000416	127,455
30	Sonak - Mymensingh A/C # SND-3317110000033	50,066
31	Sonak - NalitabariA/C # STD -110000028	46,056
32	Sonac - NilphamariA/C # SND-539036000878	32,248
33	Sonac - Natore A/C # SND-4907004000156	74,202
34	Sonak - PatiyaA/C # STD-240000383	59,198
35	Sanak - PatuakhaliA/C # SND-4316240028602	78,099
36	Sonak - PirojpurA/C # SND-0508110000091	54,730
37	Sonak - RajbariA/C # SND-2211136000329	73,112
38	Sanac - Rajshahi A/C # SND 4617736000497	100,571
39	Sonak - RangamatiA/C # STD-240001573	132,104
40	Sonak-RangpurA/C # SB-004001589	74,014
41	Sonak-SatkhiraA/C # SND-2812840000686	57,765
42	Sonak-SavarA/C # STD-23	58,967
43	Sonak - SreemongalA/C # STD-36000317	83,578
44	Sonak - SunamganjA/C # STD-11000070	32,320
45	Sanak - SylhetA/C # STD-362736000452	33,340
	<b>Sub-Total</b>	<b>3,096,940</b>
	<b>Total</b>	<b>83,665,920</b>





**Transparency International Bangladesh (TIB)**  
**Statement of Financial Position - General Fund**  
**As at 30 June 2022**

Particulars	Notes	Amount in BDT	
		30-Jun-2022	30-Jun-2021
<b>ASSETS</b>			
<b>Non-current assets</b>			
Investment in FDR		-	-
<b>Current assets</b>			
Advance, deposits & prepayments	6	200,000	-
Receivables	7	-	500,000
Cash & cash equivalents	8	9,005,535	10,098,117
<b>Total assets</b>		<b>9,205,535</b>	<b>10,098,117</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Liabilities</b>	9.1	<b>2,381,335</b>	<b>3,889,036</b>
<b>Net assets</b>			
TIB General Fund	11	6,824,200	6,709,081
<b>Total liabilities and net assets</b>		<b>9,205,535</b>	<b>10,598,117</b>

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 2022**

Particulars	Notes	Amount in BDT	
		1 July 2021 to 30 June 2022	1 July 2020 to 30 June 2021
<b>INCOME</b>			
Other Foreign Grants (Travel reimbursements)			-
Membership subscription	14	18,646	17,800
Interest income	16	32,014	42,775
Interest on investment of staff welfare fund		-	-
Other income	17	82,536	1,800
<b>Total income</b>		<b>133,196</b>	<b>62,375</b>
<b>EXPENDITURE</b>			
Travel cost			-
Operating cost	22.2	18,076	480,363
<b>Total expenditures</b>		<b>18,076</b>	<b>480,363</b>
<b>Surplus Fund</b>		<b>115,120</b>	<b>(417,988)</b>

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 2022

Expenditure	Notes	Expenditure (Tk.)	Tax deducted by Dhaka Office	Tax deducted by CCCs	Total tax deducted at source	Amount in Taka		
						VAT deducted by Dhaka Office	VAT deducted by CCCs	Total VAT deducted at source
Salary and allowance	19	227,376,808	11,672,381	-	11,672,381	856,551	-	856,551
Travel cost	20	2,205,030	2,157	-	2,157	-	-	-
Staff training and capacity building cost	21	431,616	42,353	-	42,353	31,821	-	31,821
Operating cost	22	65,107,320	2,246,195	29,372	2,275,567	3,975,766	106,240	4,082,006
Activity cost	23	47,292,623	895,927	47,556	943,483	1,190,901	514,616	1,705,517
Capacity building of CCC, YES, YES Friends and Partners	24	50,792	1,980	-	1,980	2,583	-	2,583
Property, plant and equipment (Non capitalized expenditure)	25	4,620	-	-	-	-	-	-
Technical support and consultancy cost		2,672,389	87,328	-	87,328	126,690	-	126,690
<b>Total expenditures excluding purchase of Fixed Assets</b>		<b>345,141,199</b>	<b>14,948,321</b>	<b>76,928</b>	<b>15,025,249</b>	<b>6,184,312</b>	<b>620,856</b>	<b>6,805,168</b>
Fixed Assets_Annexure-1		7,185,726	321,578	-	321,578	507,299		507,299
Fixed Assets-Work- in- Progress_Annexure-1		23,255,346	472,698	-	472,698	447,728	-	447,728
<b>Total expenditures including purchase of Fixed Assets</b>		<b>375,582,271</b>	<b>15,742,597</b>	<b>76,928</b>	<b>15,819,525</b>	<b>7,139,339</b>	<b>620,856</b>	<b>7,760,195</b>

