

**Auditors' Report and Audited Financial Statements  
of  
Transparency International Bangladesh (TIB)  
For the year ended 30 June 2023**

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# **Part-A**

**Auditors' Report & Audited Financial Statements**

**Of**

**Transparency International Bangladesh (TIB)**

**For the year ended 30 June 2023**

## 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 2023, 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 2023, and its financial performance for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

### 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, the Foreign Donation (Voluntary Activities) Regulation Act 2016 and other applicable laws and regulations 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.



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### **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

Place: Dhaka, Bangladesh  
Dated: 16 OCT 2023

  
**S H Talukder FCA**  
Partner  
ICAB Enrolment No: 1244  
DVC No:2310161244AS769623

**Transparency International Bangladesh (TIB)**  
**Statement of Financial Position**  
**As at 30 June 2023**

Particulars	Notes	Amount in BDT	
		30-Jun-2023	30-Jun-2022
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>33,675,423</b>	<b>13,734,451</b>
Property, Plant and Equipments	5.01	6,038,539	5,927,740
Intangible Assets	5.02	27,636,884	7,806,711
		-	17,811,043
Work-in-Progress	5.03	-	17,811,043
<b>Current Assets</b>		<b>58,895,924</b>	<b>87,612,980</b>
Advances, Deposits & Prepayments	6	3,819,992	3,695,489
Receivables	7	473,980	7,743
Cash & Cash Equivalents	8	54,601,952	83,909,748
<b>TOTAL ASSETS</b>		<b>92,571,347</b>	<b>119,158,474</b>
<b>FUND AND LIABILITIES</b>			
<b>Fund</b>		<b>76,885,376</b>	<b>112,215,561</b>
Due to donor	10	36,087,819	91,281,911
TIB general fund	11	7,122,134	6,824,200
Fixed asset fund- unfunded	12	33,675,423	14,109,451
<b>Liabilities</b>		<b>15,685,971</b>	<b>6,942,912</b>
Liabilities	9	15,685,971	6,942,912
<b>TOTAL FUND AND LIABILITIES</b>		<b>92,571,347</b>	<b>119,158,474</b>

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


  
**Mahfuz Anam**  
Treasurer

  
**Iftekharuzzaman**  
Executive Director

  
**Advocate Sultana Kamal**  
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: 2310161244AS769623

Place: Dhaka, Bangladesh  
Dated: 16 October 2023

**Transparency International Bangladesh (TIB)**  
**Statement of Income and Expenditure**  
**For the Year Ended on 30 June 2023**

Particulars	Notes	Amount in BDT	
		1 July 2022 to 30 June 2023	1 July 2021 to 30 June 2022
<b>INCOME</b>			
Grants Income	13	359,322,619	345,123,122
Fund Transfer from general fund (Annexure # 6)		25,753	18,076
<b>Total Income</b>		<b>359,348,372</b>	<b>345,141,198</b>
<b>EXPENDITURE</b>			
Salary and Allowance	19	258,317,413	227,376,808
Travel Cost	20	2,805,004	2,205,030
Staff Training and Capacity Building Cost	21	1,329,892	431,616
Operating Cost	22	64,800,525	65,107,320
Activity Cost	23	31,777,779	47,292,623
Capacity Building of CCC, YES, YES Friends and Partners	24	-	50,792
Technical Support and Consultancy Cost	25	255,500	2,672,389
Non-Consumable Supplies	26	62,260	4,620
<b>Total Expenditures</b>		<b>359,348,372</b>	<b>345,141,198</b>

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


  
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**Iftekharuzzaman**  
Executive Director

  
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Partner  
ICAB Enrolment No: 1244  
DVC No: 2310161244AS769623

Place: Dhaka, Bangladesh  
Dated: 16 October 2023

**Transparency International Bangladesh (TIB)**  
**Statement of Receipts and Payments**  
**For the Year Ended on 30 June 2023**

Particulars	Notes	Amount in BDT	
		1 July 2022 to 30 June 2023	1 July 2021 to 30 June 2022
<b>Opening Balance</b>		<b>83,909,748</b>	<b>151,412,162</b>
Cash in Hand	8	243,828	222,749
Cash at Bank		83,665,920	151,189,413
<b>Receipts</b>		<b>336,019,875</b>	<b>292,699,155</b>
Foreign Grants	10.1	333,299,071	284,301,528
Membership Fee	14	21,883	18,646
End of Service Benefits (EoSB)	15	1,189,693	-
Bank Interest	16	122,306	70,098
Other Income	17	253,029	132,887
Insurance claim received against sale of Capital Asset and Others	18	1,133,893	8,175,996
<b>Total</b>		<b>419,929,623</b>	<b>444,111,317</b>
<b>Payments</b>		<b>365,327,671</b>	<b>360,201,568</b>
Salary and Allowance	19	255,044,196	226,368,893
Travel Cost	20	2,840,814	2,202,906
Staff Training and Capacity Building Cost	21	1,329,892	360,826
Operating Cost	22	53,936,655	60,978,011
Activity Cost	23	31,694,161	47,831,813
Capacity Building of CCC, YES, YES Friends and Partners	24	-	50,792
Technical Support and Consultancy Cost	25	255,500	2,672,389
Non-Consumable Supplies	26	62,260	4,620
Property, Plant and Equipment (capitalized expenditure)		9,162,299	16,913,150
Refund to Donors		10,901,892	1,610,467
General Fund Payment		100,000	1,207,701
<b>Closing Balance</b>		<b>54,601,952</b>	<b>83,909,748</b>
Cash in Hand	8	276,416	243,828
Cash at Bank		54,325,536	83,665,920
<b>Total</b>		<b>419,929,623</b>	<b>444,111,317</b>

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


  
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Chartered Accountants

  
**SH Talukder FCA**  
Partner  
ICAB Enrolment No: 1244  
DVC No: 2310161244AS769623

Place: Dhaka, Bangladesh  
Dated: 16 October 2023

# Transparency International Bangladesh (TIB)

## Notes to the Financial Statements

As at and for the year ended on 30 June 2023

### 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 and effective till 21 October 2028) 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-Phase II (BIBEC-II)
- ii. Climate Finance Policy and Integrity-Phase II (CFPI-II)
- iii. Anti-Corruption Evidence Programmed (ACE)
- iv. Research and advocacy for improved governance in power generation consistent with national and international pledges on Climate Change (ECF)
- v. Development & Piloting Technical Capacity towards Participatory Action for Improved Governance & Corruption Prevention (PACTApp)
- vi. Governance Challenges in the Health Sector: Towards Effective Covid 19 Vaccine Delivery
- vii. Participatory Action against Corruption: Towards Transparency and Accountability (PACTA)

### 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 the year ended 30 June 2023. 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:

<b>Assets</b>	<b>Useful Life (Years)</b>
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 2023 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.

#### **04.07 Staff salary**

As a catalyst NGO working against corruption, TIB's human resource has engaged mostly in various activities like research, information, communication, dissemination, campaign and advocacy in all public, private and non-governmental sectors. The PACTA project is staff driven project. Therefore the human resources cost are closely engaged in delivering the project activity. Considering these three divisional activities in PACTA project, Civic Engagement has salary amount of Tk 128,839,617, Research & Policy has Tk 39,511,101 and Outreach & Communication as Tk 29,305,852. Other projects salary on PACTApp and ECF project's salary were Tk.1,711,629, which are considered as program implementation cost, The salary for administrative purposes is Tk 58,949,214 which is only 23% of total human resource cost.



# Transparency International Bangladesh (TIB)

## Notes to the Financial Statements

As at and for the year ended on 30 June 2023

Notes	Particulars	Amount in BDT	
		30-Jun-2023	30-Jun-2022
<b>5.01</b>	<b>Property, Plant and Equipment (Annexure # 1)</b>		
	Opening balance	5,927,740	503,310
	Addition during the year	2,916,437	7,185,726
	Disposal/Adjustment during the year	(63,915)	-
	Depreciation during the year	(2,741,723)	(1,761,295)
	<b>Closing balance</b>	<b>6,038,539</b>	<b>5,927,740</b>
<b>5.02</b>	<b>Intangible Assets -Software (Annexure # 1)</b>		
	Opening balance	7,806,711	20
	Addition during the year	24,056,905	8,671,108
	Disposal/Adjustment during the year	(2)	-
	Amortization during the year	(4,226,730)	(864,417)
	<b>Closing balance</b>	<b>27,636,884</b>	<b>7,806,711</b>
<b>5.03</b>	<b>Work- in- Progress (Annexure#1)</b>		
	Opening balance	17,811,043	23,255,346
	Addition during the Year	-	375,000
	Less: Adjusted during the Year	(17,811,043)	(5,819,303)
	<b>Closing balance for PACTApp</b>	<b>-</b>	<b>17,811,043</b>
<b>6.00</b>	<b>Advance, deposits &amp; prepayments</b>		
	<b>BIBEC-II project:</b>		
	Advance to land lord (field office)/Dhaka	390,700	538,602
	Deposits for Head Office Rent	2,895,903	2,856,000
		<b>3,286,603</b>	<b>3,394,602</b>
	<b>Advance, deposits &amp; prepayments (PACTA)</b>		
	Advance to employee and others	50,490	4,064
	Advance to land lord (field office)/Dhaka	-	-
	Deposits for Office Rent	145,000	-
	Advance- Suppliers/Vendors	337,899	-
	<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>3,819,992</b>	<b>3,695,489</b>
<b>7.00</b>	<b>Receivables</b>		
	Receivable from PACTA Project- GF	473,980	-
	Receivable/Loan to Other Project PACTA	-	7,743
		<b>473,980</b>	<b>7,743</b>
<b>8.00</b>	<b>Cash &amp; Cash Equivalents</b>		
	<b>Cash in hand</b>		
	General fund	18,370	16,091
	Other Projects CFPI-II	16,600	47,816
	Cash in Hand (PACTA) (Annexure#4)	240,670	179,135
	BIBEC-II project (Note # 8.1)	776	786
		<b>276,416</b>	<b>243,828</b>
	<b>Cash at bank</b>		
	General fund (Note # 8.2)	10,220,977	8,989,444
	Other projects (Note # 8.3)	752,824	17,291,700
	BIBEC-II project (Note # 8.4)	2,399,475	10,228,114
	PACTA project (Note # 8.5)	40,952,260	47,156,662
	<b>Total (Annexure # 4A)</b>	<b>54,325,536</b>	<b>83,665,920</b>
		<b>54,601,952</b>	<b>83,909,748</b>



Notes	Particulars	Amount in BDT	
		30-Jun-2023	30-Jun-2022
<b>8.01</b>	<b>Cash in hand- BIBEC-II project</b>		
	Dhaka office	776	786
		<u>776</u>	<u>786</u>
<b>8.02</b>	<b>General fund</b>		
	Savings account maintained with Standard Chartered Bank:		
	A/C # 18-1825232-01-GF	2,744,180	2,838,354
	A/C # 02-1825232-01-GF	4,405,608	4,278,001
	A/C # 18-1825232-02-GF	2,974,784	1,780,689
	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	49,249	45,245
		<u>10,220,977</u>	<u>8,989,444</u>
<b>8.03</b>	<b>Other Projects</b>		
	Current account maintained with Standard Chartered Bank:		
	A/C # 01-6271472-04 -ECF	-	1,912,826
	A/C # 01-6271472-05-ACE	-	110,643
	A/C # 01-6271472-07-PACTApp	-	11,262,004
	A/C # 01-1098829-01 Covid-19	-	3,199,723
	A/C # 01-6271472-08-CFPI-II	752,824	806,504
		<u>752,824</u>	<u>17,291,700</u>
<b>8.04</b>	<b>BIBEC-II project</b>		
	Standard Chartered Bank (Note # 8.4.1)	2,394,267	10,222,906
	Sonali Bank Limited A/C # 4416402000967	5,208	5,208
		<u>2,399,475</u>	<u>10,228,114</u>
<b>8.4.1</b>	<b>Standard Chartered Bank</b>		
	Current account maintained with SCB		
	A/C # 01-6271472-02 (Operation)	1,461,727	1,698,717
	A/C # 01-6271472-06 (Operation)	932,540	8,524,189
		<u>2,394,267</u>	<u>10,222,906</u>
<b>8.5</b>	<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)	33,663,510	9,008,362
	Sonali Bank-4416402000967	3,527,126	1,232,112
	SCB A/C No. 01-6271472-06	1,267,268	-
	Field Office (Annexure # 4)	2,494,356	3,096,940
		<u>40,952,260</u>	<u>47,156,662</u>
<b>9.00</b>	<b>Liabilities</b>		
	General fund (Note # 9.1)	3,591,193	2,381,335
	BIBEC-II (Note # 9.2)	-	345,000
	Other Project (Note # 9.3)	-	50,000
	PACTA (Note # 9.4)	12,094,778	4,166,577
		<u>15,685,971</u>	<u>6,942,912</u>
<b>9.01</b>	<b>General fund</b>		
	Staff Welfare Fund,GF	2,082,271	2,382,271
	End of Service Benefits (EoSB)	1,508,922	(936)
		<u>3,591,193</u>	<u>2,381,335</u>
<b>9.02</b>	<b>BIBEC-II</b>		
	Payable to supplier and others (Note # 9.2.1)	-	345,000
		<u>-</u>	<u>345,000</u>
<b>9.2.1</b>	<b>Payable to supplier and others</b>		
	Payable against expenditure	-	345,000
		<u>-</u>	<u>345,000</u>



Notes	Particulars	Amount in BDT	
		30-Jun-2023	30-Jun-2022
<b>9.2.2.1</b>	<b>Payable against bill</b>		
	Opening	-	4,981,715
	Addition during the year		36,350,040
	<b>Total</b>	-	<b>41,331,755</b>
	Adjustment		(41,331,755)
		-	-
<b>9.3</b>	<b>Other Project</b>		
	<b>Payable to supplier and others</b>		
	Audit fee		50,000
		-	<b>50,000</b>
<b>9.4</b>	<b>Payable to supplier and others, PACTA</b>		
	Payable to employees	6,128,482	4,166,577
	Payable against bills	5,966,296	-
		<b>12,094,778</b>	<b>4,166,577</b>
	<b>Payable to employees</b>		
	Payable-End of Service Benefit (EoSB)	320,165	275,009
	Payable-Staff benefits	2,068	-
	Payable-Staff Provident Fund	4,059,402	1,753,940
	Payable-Staff Gratuity Fund	1,639,826	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 Overtime	107,021	-
	Payable Against Program	-	55,772
		<b>6,128,482</b>	<b>4,166,577</b>
	<b>Payable against bills &amp; Others</b>		
	Bills Payable	2,265,511	-
	Payable-General Fund	153,815	-
	Payable-Office Rent	2,607,520	-
	Provision for Expenses/Accrued Expense	913,735	-
	Payable Against Travel	17,170	-
	Payable Against Program	8,545	-
		<b>5,966,296</b>	-
<b>10.00</b>	<b>Due to (from) donor</b>		
	Opening balance	91,281,911	158,555,659
	Fund received during the year (Note # 10.1)	333,299,071	284,301,528
	Bank Interest received	96,113	38,084
	Other income (Sale of unused materials-PACTA)	131,232	50,351
	Insurance claim & others	1,133,893	-
	Loss recovered from disposal of fixed assets (BIBEC-II)/Others	-	8,175,996
	<b>Total fund available for use</b>	<b>425,942,219</b>	<b>451,121,618</b>
	<b>Fund utilized during the year</b>		
	Total expenditure incurred excluding depreciation and amortization	352,354,167	342,497,410
	Purchase & adjustment of fixed asset (Annexure # 1)	26,973,342	16,231,832
	Adjustment (Fund adjustment) (WIP)	(375,000)	-
	Fund Refund to Donor	10,901,892	1,110,467
	<b>Total fund utilized during the year</b>	<b>389,854,401</b>	<b>359,839,707</b>
	<b>Closing balance (Annexure # 3)</b>	<b>36,087,819</b>	<b>91,281,911</b>



Notes	Particulars	Amount in BDT	
		30-Jun-2023	30-Jun-2022
<b>10.01</b>	<b>Fund received during the year (Annexure # 2)</b>		
	BIBEC-II	-	130,107,609
	PACTApp	-	12,642,406
	ECF	53,255	2,351,023
	ACE	-	3,318,858
	Covid-19	-	4,562,388
	PACTA	333,245,815	131,319,244
		<b>333,299,071</b>	<b>284,301,528</b>
<b>11.00</b>	<b>TIB General Fund</b>		
	Opening balance	6,824,200	6,709,081
	Surplus (Deficit) Fund/(Annexure # 6)	297,935	115,120
	<b>Closing balance (Annexure # 3)</b>	<b>7,122,134</b>	<b>6,824,200</b>
<b>12.00</b>	<b>Fixed Asset Fund</b>		
	Opening Balance	14,109,451	503,331
	PPE purchased & adjustment during the year (Annexure # 1)	26,973,342	16,231,832
	Last years Work- in- Progress Adj. (Annexure#1)	(375,000)	-
	Adjustment /Disposal during the year	(16,460,896)	16,745,785
		<b>24,246,897</b>	<b>33,480,948</b>
	Transferred to grant contribution for depreciation	(2,741,723)	(1,761,295)
	Transferred to grant contribution for amortization	(4,226,730)	(864,417)
	Adjustment/Disposal during the year	16,396,980	(16,745,785)
		<b>9,428,527</b>	<b>(19,371,497)</b>
	<b>Closing Balance</b>	<b>33,675,423</b>	<b>14,109,451</b>
<b>13.00</b>	<b>Grants income (Note # 4.5)</b>		
	Total Expenditure excluding depreciation and amortization	352,354,167	342,497,410
	Transferred from fixed assets fund for depreciation and amortization	6,968,453	2,625,712
		<b>359,322,619</b>	<b>345,123,122</b>
<b>14.00</b>	<b>Membership subscription</b>		
	Membership fees-annual	21,883	18,646
		<b>21,883</b>	<b>18,646</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</b>	<b>End of Service Benefits (EoSB)</b>		
	Receipts against payable of End of Service Benefits (EoSB)	1,189,693	-
		<b>1,189,693</b>	<b>-</b>
<b>16.00</b>	<b>Bank interest</b>		
	General fund	26,193	32,014
	Participatory Action against Corruption: Towards Transparency and Accountability (PACTA)	96,113	19,680
	Building Integrity Blocks for Effective Change-Phase II (BIBEC-II)	-	18,404
	<b>Amount reflected in Statement of Income and Expenditure</b>	<b>122,306</b>	<b>70,098</b>
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>122,306</b>	<b>70,098</b>
<b>17.00</b>	<b>Other income</b>		
	General fund	275,612	82,536
	Sale of unused materials-PACTA	131,232	4,312
	Building Integrity Blocks for Effective Change-Phase II (BIBEC-II) -Sales of scrap	-	46,039
		<b>406,844</b>	<b>132,887</b>
	<b>Less: Receivable</b>	<b>(153,815)</b>	<b>-</b>
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>253,029</b>	<b>-</b>



Notes	Particulars	Amount in BDT	
		30-Jun-2023	30-Jun-2022
<b>18.00</b>	<b>Insurance claim received against sale of Capital Asset and Others</b>		
	Insurance claim - PACTA	79,146	-
	Fixed Assets sale - BIBEC/Others	1,054,747	8,175,996
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>1,133,893</b>	<b>8,175,996</b>
<b>19.00</b>	<b>Salary and allowance</b>		
	Salary and allowance for BIBEC-II	-	151,964,821
	Salary and allowance for ECF	82,800	729,493
	PPC design & development-contract, PACTApp	-	650,000
	Pay and allowances-DC M&E and R & P, PACTApp	946,329	1,366,203
	Pay and allowances-PEC-Contractual, PACTApp	682,500	-
	Salary and allowance for Covid-19	-	502,947
	Personnel Cost PACTA	256,605,784	71,022,232
	Salary and allowance for CFPI-II	-	1,141,112
	<b>Amount reflected in Statement of Income and Expenditure</b>	<b>258,317,413</b>	<b>227,376,808</b>
	Liability adjustment for BIBEC-II	-	1,740,099
	Liability adjustment for CFPI-II	-	190
	Liability adjustment for PACTApp	-	20
	Liability adjustment for PACTA	(3,273,217)	(2,748,244)
	Liability adjustment for ECF	-	20
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>255,044,196</b>	<b>226,368,893</b>
<b>20.00</b>	<b>Program Monitoring staff visit Expense (Travel cost)</b>		
	Travel cost for BIBEC-II	-	1,822,184
	Travel cost for ECF	8,470	6,930
	Travel cost for ACE	-	1,650
	Travel cost for Covid-19	-	480
	Program Monitoring staff visit Expense PACTA	2,141,332	369,836
	Travel cost for PACTApp	655,202	350
	Travel cost for CFPI-II	-	3,600
	<b>Amount reflected in Statement of Income and Expenditure</b>	<b>2,805,004</b>	<b>2,205,030</b>
	Liability adjustment for PACTA	(14,680)	(2,490)
	Advance adjustment for PACTA	50,490	-
	Advance adjustment for BIBEC-II	-	366
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>2,840,814</b>	<b>2,202,906</b>
<b>21.00</b>	<b>Staff Training and Capacity Building cost</b>		
	Staff training and workshop BIBEC-II	-	358,035
	Staff meeting BIBEC-II	-	19,950
	Training/ToT/Refreshers Exp PACTApp	1,048,961	30,880
	Staff Training and Workshop PACTA	280,931	22,751
	<b>Amount reflected in Statement of Income and Expenditure</b>	<b>1,329,892</b>	<b>431,616</b>
	Liability adjustment for BIBEC-II	-	(70,790)
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>1,329,892</b>	<b>360,826</b>
<b>22.00</b>	<b>Operating Cost</b>		
	Operating cost for BIBEC-II (Note # 22.1)	-	43,210,701
	Operating cost for General Fund (Note # 22.2)	25,753	18,076
	Operating cost for ACE (Note # 22.3)	345	103,460
	Operating cost for CFPI-II (Note # 22.4)	3,690	228,391
	Operating cost for ECF (Note # 22.5)	84,229	108,534
	Operating cost for Covid-19 (Note # 22.6)	61,661	232,120
	Operating cost for PACTApp (Note # 22.7)	3,133,562	6,557,264
	Operating cost for PACTA (Note # 22.8)	61,491,285	14,648,774
	<b>Amount reflected in Statement of Income and Expenditure</b>	<b>64,800,525</b>	<b>65,107,320</b>



Notes	Particulars	Amount in BDT	
		30-Jun-2023	30-Jun-2022
	<b>Depreciation and Amortization</b>		
	Building Integrity Blocks for Effective Change-Phase II (BIBEC-II)	-	(2,625,712)
	PACTApp	(1,336,361)	-
	Covid-19	(61,661)	-
	ECF	(42,779)	-
	Participatory Action against Corruption towards Transparency and Accountability (PACTA)	(5,527,652)	-
		<b>(6,968,453)</b>	<b>(2,625,712)</b>
	Liability adjustment for BIBEC-II	345,000	1,377,057
	Liability adjustment for CFPI-II	50,000	10
	Liability adjustment for ACE	-	10
	Liability adjustment for PACTA	(4,564,643)	(1,329,144)
	Advance adjustment for PACTA	479,049	3,850
	Liability adjustment for PACTApp	-	39,039
	Advance adjustment for PACTApp	(96,823)	96,823
	Advance adjustment for BIBEC-II	(108,000)	(1,691,242)
	<b>Amount reflected in Statement of Receipts and Payments</b>	<b>53,936,655</b>	<b>60,978,011</b>

**22.01 Operating cost for Building Integrity Blocks for Effective Change-Phase II (BIBEC-II)**

Audit Fees	-	1,336,550
Bank Charge	-	206,820
Books & Periodicals	-	120,618
Cleaning	-	745,513
Fuel & Maintenance	-	218,339
Vehicle Hire	-	4,729,323
Internet	-	1,061,786
Local Conveyance	-	47,603
Office Rent	-	13,265,972
Postage	-	363,654
Printing	-	154,601
Repairs & Maintenance Cost of F&E	-	248,877
Repairs & Maintenance Cost of IT Equipment	-	3,231,957
Office Supplies	-	1,766,030
Telephone/Fax	-	1,141,369
Utilities	-	1,126,675
Tax on Bank Interest	-	2,049
Depreciation on Furniture & Fixture	-	155,219
Depreciation on Office Equipment	-	119,073
Depreciation on IT Equipment	-	756,989
Amortisation on Software	-	148,592
Overtime (OA)	-	28,560
Recruitment Cost	-	1,011,699
Advertisement	-	252,218
	<b>-</b>	<b>32,240,086</b>

**Operating Cost for CCCs**

Bank Charge	-	8,222
Books & Periodicals	-	81,276
Cleaning	-	2,823,016
Fuel & Maintenance	-	129,798
Local Conveyance	-	266,014
Office Rent	-	5,815,749
Photocopy	-	134,046
Postage	-	79,595
Repair & Maintenance Cost of F&E	-	452,454
Office Supplies	-	657,091
Telephone/Fax	-	215,245
Utilities	-	308,110
	<b>-</b>	<b>10,970,616</b>
	<b>-</b>	<b>43,210,701</b>



Notes	Particulars	Amount in BDT	
		30-Jun-2023	30-Jun-2022
<b>22.02 Operating cost for General Fund</b>			
	Tax on bank interest	6,940	3,201
	Bank charges	18,813	14,875
		<u>25,753</u>	<u>18,076</u>
<b>22.03 "Anti-Corruption Evidence Programme (ACE)"</b>			
	Insurance/Bank Charges	345	3,460
	Audit	-	100,000
		<u>345</u>	<u>103,460</u>
<b>22.04 Operating cost for Climate Finance Policy and Integrity-Phase II (CFPI-II)</b>			
	Office rent	-	142,710
	Utilities	-	12,144
	Consumable stores	-	1,715
	Bank Charges	3,690	3,859
	Telephone bill	-	12,463
	Other expenses (recruitment/Others)	-	5,500
	Audit fee	-	50,000
		<u>3,690</u>	<u>228,391</u>
<b>22.05 Operating cost for ECF</b>			
	Telex/Fax/Internet	3,690	14,400
	Insurance/Bank Charges	2,760	4,884
	Depreciation on IT Equipment	42,779	37,675
	Other expenses (recruitment/Others)	-	1,575
	Audit fee	35,000	50,000
		<u>84,229</u>	<u>108,534</u>
<b>22.06 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	61,661	46,245
	Other expenses	-	6,700
	Audit fee	-	50,000
		<u>61,661</u>	<u>232,120</u>
<b>22.07 Development &amp; Piloting Technical Capacity towards Participatory Action for Improved Governance &amp; Corruption Prevention (PACTApp)</b>			
	Stationery, seals and stamps	4,962	-
	Printing and binding	17,900	-
	Insurance/bank charge	15,690	16,150
	Audit fee	50,000	50,000
	Repairs & maintenance-IT	1,707,029	6,439,059
	Amortization	1,336,361	-
	Other Administrative expenses(recruitment & advertisement)	1,620	52,055
		<u>3,133,562</u>	<u>6,557,264</u>



Notes	Particulars	Amount in BDT	
		30-Jun-2023	30-Jun-2022

## 22.08

### Participatory Action against Corruption: Towards Transparency and Accountability (PACTA)

Audit Fees	896,350	300,000
Bank Charge	280,108	30,055
Overtime	2,149,165	598,242
Recruitment Cost	625,631	181,221
Books & Periodicals	245,814	38,315
Cleaning	3,414,053	917,804
Conveyance	672,093	105,711
Office Rent	23,828,041	5,936,385
Photocopy	344,436	62,130
Postage	277,940	30,524
Printing	92,567	7,440
Repair & Maintenance (F&E)	684,235	100,832
Repair & Maintenance IT	2,253,315	756,561
Repair & Maintenance-Vehicle	197,174	27,966
Vehicle Hire	6,742,887	2,335,587
Office supplies	3,631,294	344,936
Telephone/Fax	1,540,653	364,676
Internet	1,668,094	436,669
Utilities	2,527,307	673,549
Tax on Bank Interest	26,254	2,372
Insurance Treasury	22,510	-
Advertisement	131,310	35,880
PACTApp infrastructure Maintenance & Hosting	2,049,222	-
Short Term Trainee/Intern	32,960	-
Health Insurance	1,630,221	-
Depreciation Furniture & Fixture	42,247	25,554
Depreciation Office Equipment	18,585	30,536
Depreciation IT Equipment	2,576,451	590,004
Depreciation Software	2,890,369	715,825
	<b>61,491,285</b>	<b>14,648,774</b>

## 23.00 Activity cost

Activity cost for BIBEC-II (Note # 23.1)	-	38,313,428
Activity cost for CFPI-II (Note # 23.2)	-	2,479,969
Activity cost for ACE (Note # 23.3)	-	2,706,969
Activity cost for ECF (Note # 23.4)	1,847,117	299,307
Activity Cost for PACTA (Note # 23.5)	29,930,662	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>31,777,779</b>	<b>47,292,623</b>
Liability adjustment for BIBEC-II	-	568,822
Liability adjustment for ACE	-	80
Liability adjustment for CFPI-II	-	49,030
Advance adjustment for PACTA	(7,957)	7,957
Liability adjustment for PACTA	(75,661)	(86,699)
<b>Amount reflected in Statement of Receipts and Payments</b>	<b>31,694,161</b>	<b>47,831,813</b>



Notes	Particulars	Amount in BDT	
		30-Jun-2023	30-Jun-2022
23.01	<b>Activity cost of Building Integrity Blocks for Effective Change-Phase II (BIBEC-II)</b>		
	Information Fair as a part of RTI Act and WBPA Implementation	-	64,077
	Consultation Meeting/ Meeting with education authority	-	87,506
	Education Fair/Special initiative on secondary education	-	1,875
	Meeting with multi stakeholders in selected schools	-	1,207
	Meeting with health authority	-	109,895
	Sharing/advocacy meeting with Land.	-	3,901
	CCC Members Meeting	-	350,741
	CCC-YES Coordination Meeting	-	139,537
	CCC, YES, Swajan & YES Friends Coordination Meeting	-	185,120
	YES Members Meeting	-	525,298
	CCC-Swajan coordination meeting	-	67,554
	YES-YES Friends Coordination Meeting	-	116,969
	Outreach and Youth Engagement (Reception of meritorious stud	-	322,604
	Observance of RtK day, IACD and IWD	-	966,419
	Workshop with elected female members of the local government	-	1,176
	Local need based special initiatives by CCC	-	237,923
	Local need based special initiatives by YES	-	185,182
	VGD Monitoring	-	9,064
	Swajan Members Meeting	-	84,906
	YES Friends Meeting	-	95,400
	National Day Observance	-	303
	Joint advocacy meeting with CFP Authorities	-	133
	Meeting with elected representative of LGIs	-	98,987
	ALAC campaign	-	18,408
	Meeting of ALAC sub committee convener	-	5,173
	Meeting of ALAC panel lawyers	-	3,703
	ALAC facilitators salary	-	653,835
	Tracking of Health Inst. Preparedness in response COVID19	-	359,357
	Consultation meeting with education authority and relevant stakeholder in	-	21,095
	Consultation meeting with health authority and relevant stakeholder in respo	-	690,562
	Consultation meeting with lgi's authority and relevant stakeholder in respo	-	20,589
	PACTA Piloting	-	347,641
	Meeting with Land Authority	-	22,037
	YES Engagement	-	54,192
	Regular YES Activities	-	119,135
	RTI Campaign (RTI Act and WBPA Implementation)	-	2,963,330
	PACTA Indicator Field Test	-	4,192
	National level cartoon competition	-	330,000
	National level Cartoon Competitions and Exhibitions	-	651,325
	Public SMS/Others	-	59,891
	Media monitoring (events and release)	-	235,620
	Books and Annual Report	-	99,400
	Brochure, Flyer, Booklet, leaflet- Corporate TIB, IWD, RTK, A	-	71,000
	Promotional Items (T-shirt, Wrist Band, calendar, note-book,	-	1,608,411
	Day Observance at national level (IACD, RTK, IYD, IWD, IMLD,	-	22,725
	RTI Campaign	-	74,747
	IJ Awards	-	754,525
	IJ Fellowships	-	474,883
	RTI Training for DIO	-	19,800
	Ekushey Book Fair	-	300,275
	Event based partnerships	-	376,124
	Parliament Watch	-	258,553
	Governance challenges in dealing with the rights of the persons with disabilities	-	14,260



Notes	Particulars	Amount in BDT	
		30-Jun-2023	30-Jun-2022
	Voluntary Organizations' Response to Corona Virus Crisis: Challenges and Way Forward	-	30,000
	Women UNO Study	-	142,215
	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
	IEC materials (Policy Brief, Brochure, Flyer, Stickers, leaf	-	585,000
	Investigative Journalism (IJ) Fellowship	-	440,049
	Investigative Journalism Award	-	445,027
	Campaign (press conf, human chain, street theatre, folk song	-	118,578
	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
	Institutional Assessment of DoE	-	37,200
		-	<b>38,313,428</b>
<b>23.02</b>	<b>Climate Finance Policy and Integrity-Phase II (CFPI-II)</b>		
	Awareness/Motivational/Sensitization Advocacy/Orientation	-	1,396,589
	Research/survey	-	136,800
	Advertising & publicity	-	855,000
	Seminar/Conference	-	91,580
		-	<b>2,479,969</b>
<b>23.03</b>	<b>Anti corruption Evidence Programme (ACE)</b>		
	Research/Survey	-	2,706,969
		-	<b>2,706,969</b>
<b>23.04</b>	<b>"Research and advocacy for improved governance in power generation consistent with national and international pledges on Climate Change" (ECF)</b>		
	Research/Survey	-	119,395
	Advertising and publicity	485,200	-
	Awareness/Motivational/Sensitization Advocacy/Orientation	804,518	-
	Seminar/Conference Expenses	557,399	179,912
		<b>1,847,117</b>	<b>299,307</b>
<b>23.05</b>	<b>Participatory Action against Corruption: Towards Transparency and Accountability (PACTA)</b>		
	Satellite campaign RTI+others	419,646	-
	Satellite AI Desk	138,235	-
	Information Fair	4,288,311	-
	Public Hearing	109,456	-
	Community action meeting	985,394	-
	Community Mobilize campaign etc	420,595	-
	Coordination between ACG and YES member	274,657	5,118
	Coordination between ACG and CCC member	448,084	2,900
	Coordination meeting with CCCs and YES	667,951	60,579
	Coordination meeting of ACG Coordinators	11,558	-
	Special initiatives by CCC	656,443	17,786
	Special initiatives by YES	720,035	2,733
	Reformation of CCC	12,424	47,783
	Reformation of YES	11,295	38,734
	Vulnerable Stakeholder mapping	40,982	-
	Stakeholder Mapping	24,791	-
	Train ACG on use PACTApp	530,897	-
	Use of PACTApp by trained ACG members	360,418	-
	Project Orientation for CCCs and YES	123,610	157,488
	Train YES on RTI Gender Leader Voluntr&ethic edu	41,483	-



Notes	Particulars	Amount in BDT	
		30-Jun-2023	30-Jun-2022
	Train: on Anti-corrupt:social movement for ACG	1,053,303	14,579
	Training YES on use of App & online software	166,672	-
	Capacity build of Dhaka YES Leader/Ethic/Edu/Gender etc	27,133	-
	Engagement with CCCs	858,896	201,097
	Engage sub comittee YES/Health/Educ/Land/Envir	426,177	17,874
	Engagement with YES	1,237,998	265,225
	Engagement with Dhaka YES Dhaka	124,569	15,597
	Outreach&campaign Dhaka YES Debate/quiz/day observ Dhaka	240,413	-
	Special initiatives by Dhaka YES AI desk RTI etc. Dhaka	225,590	8,978
	Advocacy with authority by ACG	408,991	142
	Advocacy with authority by CCC	220,090	7,267
	Formation of ACG	1,300,014	125,375
	Proj. Incept: Meet: with local level authority	306,355	504,198
	Camp focus day observe IWD/WD/Environ/RTK & COP	1,784,608	184,763
	Coordinate between ACG & sub committee member	527,357	-
	Vulnerable Woman Beneficiary VWB Monitor	304,809	-
	Coordination /learning meeting between CCC-YES-ACG member	115,025	-
	Annual Members' meeting & Campaign Expense	9,012	-
	Citizen Journalism Related expenses	349,240	-
	Data Journalism operating cost	503,000	15,975
	Event Based Networking charges	370,673	-
	Infographic Design and Audio Visual Production expense	103,700	-
	Investigative Journalism related expense	150,536	-
	Nation wide Debat/Cartron/Photo:/Moot Court Competition exp	3,437,878	61,755
	National Level Awareness & Mobilization Events expense	325,112	-
	Social Media Campaign expense	12,230	-
	Engagement exp. for Mobiliz/Capacity build Partner activity	503,311	-
	Government Official Training expense	63,000	-
	Different Networking activity cost	82,996	26,528
	National level Press conference/media briefing cost	459,735	182,700
	Outreach & Communicat:(OC)National/Int'l Day Observation exp	302,215	-
	Outreach & Communi:(OC)Visibil:&Promot: item&Publication exp	2,264,618	-
	Advocacy Initiative Exp. to review different Policy & Laws	-	287,500
	Examination exp of Environmental Compliance&Climate Tracking	32,534	-
	Assessment charges of Government Sectors	-	94,500
	House Hold Survey cost for Corruption	362,500	42,500
	Cost for Parliament Watch documentary activity	250,639	157,542
	Cost for Challenge on service delivery for stakeholder & area	69,773	-
	Business Integrity mapping expense	54,800	-
	Waste Disposal Mechanism development cost	-	4,960
	Public Financing movement tracking expense	608,896	24,560
		<b>29,930,662</b>	<b>2,576,736</b>
<b>24.00</b>	<b>Capacity building of CCC, YES, YES Friends and Partners BIBEC-II</b>		
	Capacity Building/Training/Workshop of YES Members	-	7,036
	Basic orientation on TI, TIB, BIBEC and anti-corruption soci	-	12,206
	Training on RTI Act implementation and campaign for YES,YESF	-	31,550
		-	<b>50,792</b>
<b>25.00</b>	<b>Technical Support &amp; Consultancy Cost</b>		
	Technical Support/Consultancy Cost, BIBEC-II	-	2,557,389
	Technical Support/Consultancy Cost, PACTA	255,500	115,000
		<b>255,500</b>	<b>2,672,389</b>
<b>26.00</b>	<b>Non-Consumable Supplies</b>		
	Furniture & Equipment, BIBEC-II	-	4,620
	Furniture & Equipment, PACTA	62,260	-
		<b>62,260</b>	<b>4,620</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 2023**

**Transparency International Bangladesh (TIB)**  
**Schedule of Non-current assets**  
**As at 30 June 2023**

**Property, plant & equipment**

Name of assets	Cost				Rate (%)	Depreciation				Written down value as on 30 June 2023
	Balance as on 01 July 2022	Transfer during the year	Addition during the year	Dispose/Adjust		Balance as on 01 July 2022	Transfer during the year	Charged during the year	Dispose/Adjust	
Furniture & Fixtures	27,929,359	-	-	-	20.00	27,929,359	-	42,247	-	60,608
IT Equipment	46,176,488	-	2,903,508	15,619,757	33.33	33,460,239	-	2,680,891	15,555,888	5,934,546
Office Equipment	8,275,138	-	12,929	841,137	20.00	7,446,930	-	18,585	841,100	43,357
Motor Vehicle	3,126,741	-	-	-	20.00	3,126,741	-	-	(8)	28
<b>Total 30 June 2023</b>	<b>85,507,726</b>	<b>-</b>	<b>2,916,437</b>	<b>16,460,894</b>		<b>71,963,269</b>	<b>-</b>	<b>2,741,723</b>	<b>16,396,980</b>	<b>6,038,539</b>
<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>-</b>	<b>1,761,295</b>	<b>16,745,785</b>	<b>5,927,740</b>

Amount in BDT

**Intangible assets- Software**

Name of assets	Cost				Rate (%)	Amortization				Written down value as on 30 June 2023
	Balance as on 01 July 2022	Transfer during the year	Addition during the year	Dispose/Adjust		Balance as on 01 July 2022	Transfer during the year	Charged during the year	Dispose/Adjust	
Software	18,672,169	-	24,056,905	1,871,244	33.33	10,865,458	-	4,226,730	1,871,242	27,636,884
<b>Total 30 June 2023</b>	<b>18,672,169</b>	<b>-</b>	<b>24,056,905</b>	<b>1,871,244</b>		<b>10,865,458</b>	<b>-</b>	<b>4,226,730</b>	<b>1,871,242</b>	<b>27,636,884</b>
<b>Total 30 June 2022</b>	<b>10,001,063</b>	<b>-</b>	<b>8,671,106</b>	<b>-</b>		<b>10,001,041</b>	<b>-</b>	<b>864,417</b>	<b>-</b>	<b>7,806,711</b>

Amount in BDT



## Annexure-2

**Transparency International Bangladesh (TIB)**  
**Schedule of Foreign Donation received during the period**  
**For the year ended on 30 June 2023**

Name of the Donor	Project	Date of Receive	Bank Name & Branch	Account Type & No.	Amount in BDT
					01 July 2022 to 30 June 2023
ECF	ECF	31-Mar-23	Standard Chartered Bank, Banani Branch	Current Account 01-6271472-01	50,237
	GF	9-Apr-23	Standard Chartered Bank, Banani Branch	Current Account 01-1098829-01	3,018
A. Total of foreign donation received for ECF project					53,255
Sida	PACTA	27-Sep-22	Standard Chartered Bank, Banani Branch	Current Account 01-6271472-01	58,023,548
		24-Apr-23			35,644,922
SDC		11-Aug-22			17,889,800
		22-Sep-22			62,389,800
		30-Jan-23			50,287,058
Netherland		9-Mar-23			8,500,000
FCDO		27-Apr-23			49,106,550
FCDO		19-Jun-23			51,404,138
B. Total of foreign donation received for PACTA project					333,245,815

**Total of foreign donation received by TIB (A+B)**

**333,299,071**



## Annexure-3

**Transparency International Bangladesh (TIB)**  
**Schedule of Donor Fund and TIB General Fund**  
**As at 30 June 2023**

Project Name	Opening Balance July 2022	Fund received	Expenditure Excluding Depreciation	PPE purchased during the year	Other Income	Other Adjustment	Amount in BDT	
							Closing Balance June 2023	
Anti corruption Evidence Programmed(ACE)	110,865	-	345	-	-	(110,520)	-	
Development & Piloting Technical Capacity towards Participatory Action for Improved Governance & Corruption Prevention (PACTApp)	30,178,301	-	5,130,193	24,056,905	-	(991,203)	-	
Research and advocacy for improved governance in power generation consistent with national and international pledges on Climate Change (ECF)	1,926,582	53,255	1,979,837	-	-	-	0	
Governance Challenges in the Health Sector: Towards Effective Covid 19 Vaccine Delivery	3,199,723.00	-	-	-	-	(3,199,723)	-	
Participatory Action against Corruption towards Transparency and Accountability (PACTA)	43,181,027	333,245,815	345,240,103	2,916,437	1,361,238	2	29,631,542	
Building Integrity Blocks for Effective Change-Phase II (BIBEC-II)	13,278,502	-	-	-	-	(7,591,649)	5,686,853	
Climate Finance Policy and Integrity-Phase II (CFPII-II)	773,112	-	3,690	-	-	-	769,422	
Due to/(from) donor	92,648,114	333,299,071	352,354,168	26,973,342	1,361,238	(11,893,093)	36,087,819	
TIB General Fund	6,824,200	-	25,753	-	323,688	(1)	7,122,134	
Total as at 30 June 2023	99,472,314	333,299,071	352,379,921	26,973,342	1,684,926	-	43,209,952	
Total as at 30 June 2022	165,264,740	284,301,528	341,149,283	16,231,832	8,397,627	(1,110,467)	99,472,314	



**Transparency International Bangladesh (TIB)**  
**PACTA**

**Annexure-4**

**Schedule of closing balance of CCC office**

**As at 30 June 2023**

**Amount in BDT**

Sl #	Name of CCC	Cash in Hand	Cash at Bank	Total
1	Sreemangal	3,271	100,371	103,642
2	Chattogram	4,866	109,129	113,995
3	Gazipur	1,308	127,726	129,034
4	Chandpur	1,253	51,184	52,437
5	Savar	7,731	61,200	68,931
6	Sylhet	3,574	69,353	72,927
7	Lakshhmipur	9,445	14,695	24,140
8	Cumilla	26,122	8,409	34,531
9	Brahmanbaria	9,250	31,702	40,952
10	Kishoreganj	3,121	72,430	75,551
11	Sunamganj	586	36,923	37,509
12	Rangamati	2,281	40,653	42,934
13	Patiya	4,570	7,048	11,618
14	Khagrachari	2,639	54,089	56,728
15	Chakaria	8,481	28,653	37,134
16	Bagerhat	4,787	108,194	112,981
17	Barishal	6,969	84,196	91,165
18	Barguna	6,526	51,713	58,239
19	Faridpur	4,299	37,219	41,518
20	Jessore	4,702	37,373	42,075
21	Jhalakati	3,950	57,822	61,772
22	Jhenaidha	5,047	50,670	55,717
23	Khulna	1,224	44,574	45,798
24	Kushtia	729	64,111	64,840
25	Madaripur	1,075	34,758	35,833
26	Munshiganj	5,294	172,598	177,892
27	Patuakhali	1,916	34,009	35,925
28	Pirojpur	2,940	43,350	46,290
29	Rajbari	3,218	76,510	79,728
30	Satkhira	5,140	75,739	80,879
31	Bogura	1,689	97,834	99,523
32	Chapai Nawabganj	8,253	69,567	77,820
33	Dinajpur	7,189	32,245	39,434
34	Gaibandha	4,186	17,971	22,157
35	Jamalpur	219	65,739	65,958
36	Kurigram	6,367	47,311	53,678
37	Lalmonirhat	4,624	26,497	31,121
38	Mymensingh	339	50,483	50,822
39	Muktagacha	9,941	35,239	45,180
40	Madhupur	6,150	19,540	25,690
41	Natore	1,648	37,225	38,873
42	Nilphamari	7,032	29,361	36,393
43	Nalitabari	8,212	10,995	19,207
44	Rajshahi	1,785	111,571	113,356
45	Rangpur	5,667	56,377	62,044
	<b>Sub-Total</b>	<b>219,615</b>	<b>2,494,356</b>	<b>2,713,971</b>
46	Dhaka Office	21,055	38,457,904	38,478,959
	<b>Total</b>	<b>240,670</b>	<b>40,952,259</b>	<b>41,192,929</b>



## Transparency International Bangladesh (TIB)

Annexure-4A

## Schedule of Bank balance

As at 30 June 2023

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)	-
2	Standard Chartered Bank A/C # 02-6271472-01 (FCDO) - PACTA	-
3	Standard Chartered Bank A/C # 02-6271472-02 (EoD) - BIBEC-II	-
4	Standard Chartered Bank A/C # 02-6271472-03 (SDC) - PACTA	-
5	Standard Chartered Bank A/C # 02-6271472-04 (SIDA) - PACTA	-
6	Standard Chartered Bank A/C # 01-6271472-02 (Expenditure above 1 lac) - BIBEC-II	1,461,727
7	Standard Chartered Bank A/C # 01-6271472-03 (Expenditure upto 1 lac) - PACTA	33,663,510
8	Standard Chartered Bank A/C # 01-6271472-04 (ECF)	-
9	Standard Chartered Bank A/C # 01-6271472-05 (ACE)	-
10	Standard Chartered Bank A/C # 01-6271472-06 (Travel Advance) - BIBEC-II & PACTA	2,199,808
11	Standard Chartered Bank A/C # 01-6271472-07 (GF)	47,155
12	Standard Chartered Bank A/C # 01-6271472-08 (CFPI-II)	752,824
13	Standard Chartered Bank A/C # 01-1098829-01 (GF-Operation & Vaccination Tracking)	49,249
14	Standard Chartered Bank A/C # 02-1825232-01 (GF-Savings)	4,405,608
15	Standard Chartered Bank A/C # 18-1825232-01 (Staff Welfare Fund)	2,744,180
16	Standard Chartered Bank A/C # 18-1825232-02 (Final settlement/EL)	2,974,784
17	Sonali Bank A/C # 4416402000967, Lalmatia Br.- BIBEC-II & PACTA	3,532,334
	<b>Sub-Total</b>	<b>51,831,181</b>
<b>CCC Office</b>		
1	Sanak - Bagerhat A/C # SND-2908004000338	108,194
2	Sanak - Barguna A/C # SND-240000749	51,713
3	Sanak - Barisal A/C # SND-0308110000041	84,196
4	Shonak - Bogura A/C # STD-060636000623	97,834
5	Sonak - Brahmanbaria A/C # STD-004000429	31,702
6	Sonak - Chakaria A/C # SND-36000376	28,653
7	Sonak - Chandpur A/C # STD-240000036	51,184
8	Sonak - Chapainawabganj A/C # STD-2401200000338	69,567
9	Sanak - Chattogram A/C # SND-1015240000118	109,129
10	Sonak - Cumilla A/C # STD-36000729	8,409
11	Sonak - Dinaipur A/C # SND-180936000575	32,245
12	Sonak - Faridpur A/C # SND-2010736000199	37,219
13	Sonak - Gaibandha A/C # SND-511036000283	17,971
14	Socheton Nagorik Committee - Gazipur A/C # MSND-0761220000342	127,726
15	Sonak - Jamalpur A/C # SND-2608836000551	65,739
16	Sonak - Jashore A/C # SND-2328110000029	37,373
17	Sonak - Jhalakati A/C # SND-240000458	57,822
18	Sonak - Jhenaidah A/C # SND-2407004001011	50,670
19	Shonak - Khagrachari A/C # SND-5412240000778	54,089
20	Sonak - Khulna A/C # SND-2727636000151	44,574
21	Sonak - Kishoreganj A/C # STD-110000090	72,430
22	Sonak - Kurigram A/C # SND-5208436001473	47,311
23	Sonak - Kushtia A/C # SB-3017134096504	64,111
24	Sonak - Lakshmipur A/C # STD-36000471	14,695
25	Shonak - Lalmonirhat A/C # STD-5210036000638	26,497
26	Sonak - Madaripur A/C # SND-2109736000142	34,758
27	Sonak - Madhupur A/C # STD-601836000325	19,540
28	Sonak - Muktagacha A/C # STD-3315004000602	35,239
29	Sonak - Munshiganj A/C # SND-3709336000416	172,598
30	Sonak - Mymensingh A/C # SND-3317110000033	50,483
31	Sonak - Nalitabari A/C # STD-110000028	10,995
32	Sonak - Nilphamari A/C # SND-539036000878	29,361
33	Sonak - Natore A/C # SND-4907004000156	37,225
34	Sonak - Patiyaa A/C # STD-240000383	7,048
35	Sonak - Patuakhali A/C # SND-4316240028602	34,009
36	Sonak - Pirojpur A/C # SND-0508110000091	43,350
37	Sonak - Rajbari A/C # SND-2211136000329	76,510
38	Sonak - Rajshahi A/C # SND-4617736000497	111,571
39	Sonak - Rangamati A/C # STD-240001573	40,653
40	Sonak - Rangpur A/C # SB-004001589	56,377
41	Sonak - Satkhira A/C # SND-2812840000686	75,739
42	Sonak - Savar A/C # STD-23	61,200
43	Sonak - Sreemongal A/C # STD-36000317	100,371
44	Sonak - Sunamganj A/C # STD-110000070	36,923
45	Sonak - Sylhet A/C # STD-362736000452	69,353
	<b>Sub-Total</b>	<b>2,494,356</b>
	<b>Total</b>	<b>54,325,536</b>



**Transparency International Bangladesh (TIB)**  
**Statement of Financial Position - General Fund**  
**As at 30 June 2023**

Particulars	Notes	Amount in BDT	
		30-Jun-2023	30-Jun-2022
ASSETS			
Current assets			
Advance, deposits & prepayments	6	-	200,000
Receivables	7	473,980	-
Cash & cash equivalents	8	10,239,347	90,005,535
Total assets		10,713,327	90,205,535
LIABILITIES AND NET ASSETS			
Liabilities	9.1	3,591,193	2,381,335
Net assets			
TIB General Fund	11	7,122,134	6,824,200
Total liabilities and net assets		10,713,327	9,205,535

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 2023**

Particulars	Notes	Amount in BDT	
		1 July 2022 to 30 June 2023	1 July 2021 to 30 June 2022
<b>INCOME</b>			
Membership subscription	14	21,883	18,646
Interest income	16	26,193	32,014
Other income	17	275,612	82,536
<b>Total income</b>		<b>323,688</b>	<b>133,196</b>
<b>EXPENDITURE</b>			
Operating cost	22.2	25,753	18,076
<b>Total expenditures</b>		<b>25,753</b>	<b>18,076</b>
<b>Surplus Fund</b>		<b>297,935</b>	<b>115,120</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 2023

Expenditure	Notes	Expenditure (Tk.)	Non Cash Expenditure (Depreciation)	Expenditure for the Period 01 July 22-30 June 23	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	258,317,413	-	258,317,413	15,302,605	-	15,302,605	827,279	-	827,279
Travel cost	20	2,805,004	-	2,805,004	1,050	-	1,050	3,150	-	3,150
Staff training and capacity building cost	21	1,329,892	-	1,329,892	10,297	-	10,297	41,726	-	41,726
Operating cost	22	64,800,525	(6,968,453)	57,832,072	1,544,020	52,560	1,596,580	3,958,330	207,356	4,165,686
Activity cost	23	31,777,779	-	31,777,779	419,867	369,779	789,646	1,080,188	1,200,595	2,280,783
Capacity building of CCC, YES, YES Friends and Partners	24	-	-	-	-	-	-	-	-	-
Property, plant and equipment (Non capitalized expenditure)	25	62,260	-	62,260	15,217	-	15,217	22,826	-	22,826
Technical support and consultancy cost		255,500	-	255,500	802	-	802	2,006	-	2,006
<b>Total expenditures excluding purchase of Fixed Assets</b>		<b>359,348,372</b>	<b>(6,968,453)</b>	<b>352,379,921</b>	<b>17,293,858</b>	<b>422,339</b>	<b>17,716,197</b>	<b>5,935,505</b>	<b>1,407,950</b>	<b>7,343,455</b>
Fixed Asset (Statement of Receipts and Payments)		9,162,299	-	9,162,299	81,996	-	81,996	361,359	-	361,359
<b>Total expenditures including purchase of Fixed Assets</b>		<b>368,510,671</b>	<b>(6,968,453)</b>	<b>361,542,220</b>	<b>17,375,854</b>	<b>422,339</b>	<b>17,798,193</b>	<b>6,296,864</b>	<b>1,407,950</b>	<b>7,704,814</b>

