

**Independent Auditors' Report  
To the Country Director of The Hunger Project Bangladesh**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the financial statements of the project "Social Mobilization for Accountable Local Governance Towards Creating SDG Unions" funded by "The Hunger Project Global Office USA & its World Wide Affiliates and other Local Donors" and implemented by "The Hunger Project Bangladesh" which comprise the statement of Financial Position as at December 31, 2019 and statement of Comprehensive Income and 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 present fairly, in all material respects of the statements of Financial Position of the project "Social Mobilization for Accountable Local Governance Towards Creating SDG Unions" as at December 31, 2019 and its statement of Receipts and Payments for the year ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of NGO in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in jurisdictions, and we have fulfilled our other ethical responsibilities in accordance these requirements and with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Information**

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs 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 NGO'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 NGO to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the NGO'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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management but not for the purpose expressing an opinion on the effectiveness of NGO's internal control.
- 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 NGO'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 NGO to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the NGO's financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

### Report on other Legal and Regulatory Requirements

We also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts as required by law have been kept the NGO so far as it appeared from our examination of these books;
- c) The statement of financial position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of accounts and returns;

Dated, Dhaka  
November 02, 2020

*Khan Wahab Shafique Rahman*  
Khan Wahab Shafique Rahman & Co.  
Chartered Accountants



**The Hunger Project Bangladesh**  
**Social Mobilization for Accountable Local Governance Towards Creating SDG Unions**  
**Statement of Financial Position**  
As at 31 December, 2019

Particulars	Notes	Amount In Taka	
		31.12.2019	31.12.2018
<b>ASSETS</b>			
<b><u>Non Current Assets</u></b>			
Property, Plant and Equipment	3.00	2,749,713	2,671,004
<b><u>Current Assets</u></b>			
Interest Receivable		1,473,477	1,171,439
Advances, Deposits and Prepayments	4.00	1,005,995	828,933
Cash and Cash Equivalents	5.00	39,204,294	22,671,226
<b>Total Assets</b>		<b>44,433,479</b>	<b>27,342,602</b>
<b>FUND &amp; LIABILITIES</b>			
<b><u>Fund</u></b>			
Fund Account	6.00	43,969,045	25,749,981
<b><u>Current Liabilities</u></b>			
Outstanding and Provision for Expenses	7.00	464,434	1,592,621
<b>Total Fund and Liabilities</b>		<b>44,433,479</b>	<b>27,342,602</b>

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

*Badeel A. Majumdar*  
Country Director

*[Signature]*  
Director (Finance & Admin)

Subject to our separate report of even date.

Dated, Dhaka  
November 02, 2020

*Khan Wahab Shafique Rahman*  
Khan Wahab Shafique Rahman & Co.  
Chartered Accountants



**The Hunger Project Bangladesh**  
**Social Mobilization for Accountable Local Governance Towards Creating SDG Unions**  
**Statement of Comprehensive Income**  
For the year ended 31 December, 2019

Particulars	Notes	Amount In Taka	
		2019	2018
<b><u>INCOME</u></b>			
Foreign fund received	9.00	114,940,869	72,784,797
Fund received from foreign donors locally	10.00	21,709,842	42,844,464
Local contribution/ donation	10.A	13,645,505	2,488,245
Gain on sale of assets	8.00	620,000	-
Other income	11.00	100,223	2,134,920
Interest on FDR		1,499,728	1,207,112
<b>Total Income</b>		<b>152,516,167</b>	<b>121,459,538</b>
<b><u>EXPENDITURE</u></b>			
Pay and allowances	12.00	43,384,870	40,119,576
Audio video film production and publication	13.00	81,145	320,514
Works with union parishad (Capacity building of UP representative and technical support to UP body for achieving SDGs)	14.00	990,961	142,765
Activities with community for enhance their capacity to achieve SDGs	15.00	16,075,867	12,042,444
Women empowerment as change agent for women rights and 1000 days nutrition scale up	16.00	7,022,624	1,646,089
Community development for SDG focus union	17.00	21,050,270	9,219,731
Youth development and engagement in social services	18.00	5,260,864	6,924,525
Advocacy & alliances for policy reform	19.00	7,305,190	24,281,852
Monitoring and evaluation	20.00	3,799,812	3,731,772
Participatory action research (PAR) and livelihoods development	21.00	1,374,559	916,549
Organize people against violence and create social harmony	22.00	12,969,615	7,634,173
Administrative expenses	24.00	10,534,019	12,171,943
Repair, maintenance and rehabilitation	25.00	1,020,070	1,551,501
Depreciation expenses of fixed assets	Appendix- 1	721,788	707,879
<b>Total Expenditures</b>		<b>131,591,654</b>	<b>121,411,314</b>
<b>Excess of income over Expenditure</b>		<b>20,924,513</b>	<b>48,224</b>
<b>Total</b>		<b>152,516,167</b>	<b>121,459,538</b>

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

*Badeel A. Majumdar*  
Country Director

*M. H. H.*  
Director (Finance & Admin)

Subject to our separate report of even date.

Dated, Dhaka  
November 02, 2020

*Khan Wahab Shafique Rahman*  
Khan Wahab Shafique Rahman & Co.  
Chartered Accountants



**The Hunger Project Bangladesh**  
**Social Mobilization for Accountable Local Governance Towards Creating SDG Unions**  
**Statement of Receipts and Payments**  
For the year ended 31 December, 2019

Particulars	Notes	Amount in Taka	
		2019	2018
<b>Opening balance</b>		<b>22,671,226</b>	<b>19,865,802</b>
Cash in hand at Dhaka Office		108,443	57,062
Cash at bank at Dhaka Office		7,219,190	6,624,151
Cash & Bank balance at Regional Offices		2,395,593	1,184,589
FDR		12,948,000	12,000,000
<b>RECEIPTS</b>		<b>152,214,129</b>	<b>124,028,661</b>
Foreign fund received	9.00	114,940,869	72,784,797
Fund received from foreign donors locally	10.00	21,709,842	42,844,464
Local contribution/donation	10.A	13,645,505	2,488,245
Gain on sale of Asset	8.00	620,000	-
Other income	11.00	100,223	1,694,886
Advance realised		-	3,136,269
Interest on FDR		1,197,690	1,080,000
<b>Total Receipts</b>		<b>174,885,355</b>	<b>143,894,463</b>
<b>PAYMENTS</b>			
Pay and allowances	12.00	43,384,870	40,119,576
Audio video film production and publication	13.00	81,145	327,295
Works with union parishad (Capacity building of UP representative and technical support to UP body for achieving SDGs)	14.00	990,467	142,766
Activities with community for enhance their capacity to achieve SDGs	15.00	16,022,212	11,981,025
Women empowerment as change agent for women rights and 1000 days nutrition scale up	16.00	7,003,742	1,646,089
Community development for SDG focus union	17.00	21,057,036	9,273,671
Youth development and engagement in social services	18.00	5,247,917	6,924,666
Advocacy & alliances for policy reform	19.00	8,084,163	23,209,631
Monitoring and evaluation	20.00	3,809,812	3,656,772
Participatory action research (PAR) and livelihoods development	21.00	1,373,497	953,516
Organize people against violence and create social harmony	22.00	12,969,615	7,634,173
Capital expenditure	23.00	807,876	1,240,869
Administrative expenses	24.00	10,434,715	12,012,435
Repair, maintenance and rehabilitation	25.00	1,018,334	1,549,984
Refund		2,705,449	-
Advances, deposits and prepayments		690,211	550,769
<b>Total Payments</b>		<b>135,681,061</b>	<b>121,223,237</b>
<b>Closing balance</b>		<b>39,204,294</b>	<b>22,671,226</b>
Cash in hand at Dhaka Office		58,434	108,443
Cash at bank- Dhaka Office		22,679,519	7,219,190
Cash & Bank balance at Regional Offices		2,452,420	2,395,593
FDR		14,013,921	12,948,000
<b>Total</b>		<b>174,885,355</b>	<b>143,894,463</b>

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

*Bashir A. Mozumder*  
Country Director



*M. S. H.*  
Director (Finance & Admin)

**The Hunger Project Bangladesh**  
**Social Mobilization for Accountable Local Governance towards Creating SDG Unions**  
**Notes to the Financial Statements**  
As at & for the year ended 31<sup>st</sup> December, 2019

**01. Introduction:**

**01.01 About the Organization**

The Hunger Project Bangladesh is a non-profit, non-government voluntary development organization, registered with NGO Affairs Bureau of the People's Republic of Bangladesh vide Registration No. 557 dated 12 November 1991 (under the Foreign Donations Regulation Ordinance 1978) and subsequently the organization has renewed the permission and latest renewal was taken from NGOAB on November 29, 2017 which is valid up to November 11, 2026.

**01.02 Nature of work**

The Hunger Project Bangladesh believes that the widespread hunger and poverty in Bangladesh are not due to a lack of resources or dedicated efforts. It is primarily because the hungry and the poor have not been empowered to take responsibility to become the principal authors of their own future. The Hunger project Bangladesh approach is that people are "able" and if an enabling environment is created by the government and others, they can create lives of self-reliance. To achieve this transformation of the mindset of widespread dependency and unleashing the creativity and confidence of the people needs to take place.

In view of this, The Hunger Project Bangladesh follows three pillar strategies:

- a) **Mobilization for self-reliance:** Total social mobilization of women, men and youth in participating unions using the leadership of a group of volunteers- animators for people to create their own vision, set their own priorities and implements mass action campaigns to achieve the priorities.
- b) **Empowering women as key change agents for development:** Extensive training, networking and empowerment of women leaders as the change agent and key resources for all women in the village.
- c) **Forging and effective partnership between Local Government and the People:** Capacity building of each local government to provide the primary leadership for development in ways which are transparent, accountable, and maximum effectiveness at local resource mobilization.

**01.03 Objectives**

- a) To transform people's mindset of dependency and mobilize them towards building a hunger free and self-reliant Bangladesh.
- b) To build a local leadership so that they will be able to take self-reliant action for solving local problems focus on SDGs.
- c) To improve the status of girl child and women and establish their rights.
- d) To strengthen local government so that local problems can be solved locally.
- e) To create a social movement for political reform in order to strengthen democracy and democratic culture.
- f) To mobilize youth so that their creative potential is unleashed, and they become worthy citizens.
- g) To build awareness among the people regarding importance of SDGs.



## 02. Summary of significant accounting policies:

### 02.01 Method of book-keeping

The Hunger Project Bangladesh maintains books of account for Social Mobilization for Accountable Local Governance Towards Creating SDG Unions Project by using accounting software online QuickBooks for recording and accounting of its financial transactions.

### 02.02 Contributions and grants

Funds received from various sources have been recognized under contributions and grants.

### 02.03 Property, plant and equipment

- a) Fixed assets have been shown at cost less accumulated depreciation.
- b) Depreciation is charged on straight line method. Depreciation has been charged for the whole year on the fixed assets which were purchased during the 1st half of the year i.e. January to June of the accounting year and no depreciation has been charged on the assets which were purchased during the 2nd half of the year.
- c) Rates of depreciation thereon:

<u>Name of Assets</u>	<u>Rate of Depreciation</u>
Furniture & Fixture	10%
Office Equipment	15%
Telephone Installation	15%
Vehicles	20%

### 02.04 Cash and cash equivalents

Cash and cash equivalents comprise of cash in hand and cash at bank that are readily convertible to a known amount of cash and are subject to insignificant risk of change in value.

### 02.05 Reporting period

The reporting period of the Social Mobilization for Accountable Local Governance towards Creating SDG Unions Project, The Hunger Project Bangladesh covers 12 months from 1<sup>st</sup> January, 2019 to 31<sup>st</sup> December, 2019 consistently.

### 02.06 General

- a) Figures appearing in the financial statements have been rounded off to the nearest Taka.
- b) Previous year figure has been rearranged wherever necessary to confirm to current years presentation.



Amount In Taka	
31.12.2019	31.12.2018

### 3.00 Property, Plant and Equipment

This is made up as follows:

Opening balance		13,772,139	12,524,833
Add: Addition during the year	23.00	800,497	1,247,306
		<u>14,572,636</u>	<u>13,772,139</u>
Less: Adjustment/disposal during the year		1,896,750	-
		<u>12,675,886</u>	<u>13,772,139</u>
<b>Less: Accumulated depreciation:</b>			
Opening balance		11,101,135	10,393,256
Add: Depreciation charge for the year		721,788	707,879
		<u>11,822,923</u>	<u>11,101,135</u>
Less: Adjustment/ disposal made during the year		1,896,750	-
		<u>9,926,173</u>	<u>11,101,135</u>
		<u>2,749,713</u>	<u>2,671,004</u>

#### Written Down Value

Details have been shown in Appendix-1.

### 4.00 Advances, Deposits and Prepayments

This is made up as follows:

Opening balance		828,933	3,828,730
Add: Addition during the year		690,211	550,769
		<u>1,519,144</u>	<u>4,379,499</u>
Less: Realised during the year		513,149	3,550,566
<b>Closing balance</b>		<u>1,005,995</u>	<u>828,933</u>

### 5.00 Cash & Cash Equivalents

This is made up as follows:

		<b>25,190,373</b>	<b>9,723,226</b>
Cash in Hand at Dhaka Office		58,434	108,443
Cash at Bank- Dhaka Office	5.01	22,679,519	7,219,190
Cash & Bank balance at Regional Offices	5.02	2,452,420	2,395,593
		<u>14,013,921</u>	<u>12,948,000</u>
<b>Total Cash &amp; Cash Equivalents</b>		<u>39,204,294</u>	<u>22,671,226</u>

#### 5.01 Cash at bank- Dhaka Office

This is made up as follows:

National Bank Limited, Dhanmondi Branch, A/C no- 298/ 330 (new)		49,742	759,882
National Bank Limited, Asad Gate Branch, A/C No- 743		19,971	20,891
National Bank Limited, Asad Gate Branch, A/C No- 766		19,324,445	5,066,480
National Bank Limited, Asad Gate Branch. A/C No. 64430		814	-
National Bank Limited, Asad Gate Branch, A/C No- 782/ 1205		3,284,547	1,371,937
<b>Total</b>		<u>22,679,519</u>	<u>7,219,190</u>

#### 5.02 Cash and bank balance at regional office

This is made up as follows:

Rangpur region		181,645	255,546
Comilla region		28,208	91,242
Khulna region		178,757	185,694
Mymensingh region		38,446	824



Barisal region  
Sylhet region  
Chittagong region  
Jhenaidah region  
Rajshahi region  
**Total**

Amount In Taka	
31.12.2019	31.12.2018
58,671	276,188
726,918	840,434
550	550
1,102,474	702,271
136,751	42,844
<b>2,452,420</b>	<b>2,395,593</b>

#### 6.00 Fund Account

This is made up as follows:

Opening Balance	25,749,981	25,701,757
Add: Excess of Expenditure Over Income	20,922,494	48,224
	46,672,475	25,749,981
Less: Refund during the year	2,705,449	-
	<b>43,967,026</b>	<b>25,749,981</b>

#### 7.00 Outstanding and provision for expenses

This is made up as follows:

Audit fees	231,000	189,750
Monitoring and Evaluation	-	10,000
Repair of vehicle	1,736	-
Postage, air freight, courier	16,410	-
Travel	1,488	-
Stationery/Office supplies	620	-
Youth leadership training	3,145	-
Followup meeting with SAUAG	9,453	-
Par workshop	398	-
RTI Training to volunteers	503	-
Youth conference	2,465	-
Training to elected representative	494	-
PAR reflection	664	-
Youth regional meeting	7,337	-
Dissemination of candidate information	17,100	-
Voter empowerment	-	792,749
Entertainment	487	471
Computer	-	7,379
Safe school for girls	-	8,140
Admin. Overhead	-	15,709
Tax on FDR Interest	147,348	117,143
Roundtable discussion meeting	-	16,563
Face to fact of candidates and voters	-	64,186
UC Salary	-	82,000
Dissemination of Candidates information	-	288,531
Connecting class room	1,374	-
BNN meeting	283	-
National women conference	14,886	-
Women leadership training	3,713	-
Animator training	3,530	-
<b>Total</b>	<b>464,434</b>	<b>1,592,621</b>

Individual item-wise movement is shown in **Appendix-2**.



Amount In Taka	
2019	2018

#### 8.00 Gain on sale of Asset

Cost of vehicle	1,896,750	-
Less: Accumulated depreciation	1,896,750	-
<b>Book value</b>	<b>-</b>	<b>-</b>
Sales price	620,000	-
Less: Book value	-	-
<b>Profit to be charged in statement of Comprehensive Income</b>	<b>620,000</b>	<b>-</b>

#### 9.00 Foreign fund received

Source of Fund	Date of receipts	USD/ EURO	Taka 2019
The Hunger Project, NZ	08.01.19	20,092	1,666,631
The Global Hunger Project	08.01.19	63,931	5,303,100
The Hunger Project, Australia	08.01.19	25,140	2,085,363
CHRI	26.02.19	845	79,962
The Global Hunger Project	17.06.19	115,763	9,666,211
The Global Hunger Project	17.06.19	2,060	172,010
The hunger Project, Netherlands	17.06.19	75,578	7,013,185
The Hunger Project, Australia	25.06.19	29,169	2,435,111
The Hunger Project, Sweden	03.07.19	21,039	1,756,723
The Hunger Project, Netherlands	25.07.19	108,896	10,248,333
The Global Hunger Project	30.07.19	100,827	8,419,073
The Hunger Project, Australia	05.09.19	16,150	1,348,525
The Global Hunger Project	08.09.19	81,523	6,807,185
The Hunger Project, Netherlands	18.09.19	53,606	4,871,172
The Global Hunger Project	15.10.19	66,000	5,527,500
The Global Hunger Project	04.11.19	53,170	4,458,299
The Global Hunger Project	26.11.19	82,729	6,936,827
The Global Hunger Project	23.12.19	70,500	5,918,475
The Hunger Project, Australia	29.12.19	25,421	2,134,093
The Global Hunger Project	29.12.19	23,299	1,955,949
The Global Hunger Project	30.12.19	70,500	5,918,475
The Hunger Project, Netherlands	30.12.19	77,415	7,197,420
The Hunger Project, Netherlands	30.12.19	43,558	4,068,465
The hunger Project, Netherlands	30.12.19	65,388	6,112,756
The Hunger Project, Australia	30.12.19	33,830	2,840,029
<b>Total foreign fund received during the year</b>			<b>114,940,869</b>

#### 10.00 Fund received foreign donors locally

British Council	19,019,538
Netherland embassy	659,520
State Department	1,103,736
Canada High Commission	927,049
<b>Total fund received from foreign donors locally</b>	<b>21,709,842</b>

#### 10. A Local contribution/donation

NGCAF	6,735,500
Research Initiaves Bangladesh ( RIB)	6,001,530
Rehana Siddique	38,000
Palash Mondal	15,000



	Taka 2019
Abdul Halim	6,000
Israt Jahan	64,235
Jamirul Islam	210,000
Nasima Akhter	440,000
Mahmud Hasan	135,240
<b>Total local contribution/ donation received during the year</b>	<b>13,645,505</b>
<b>Total Foreign and Local Fund Received in 2019</b>	<b>150,296,216</b>

Amount In Taka	
2019	2018

#### 11.00 Other income

This is made up as follows:

Registration fees	71,250	297,020
Bank Interest	11,048	6,384
Old paper,assets, tyre, tube.etc sale	17,925	-
Insurance claim	-	400,000
Other income	-	991,482
<b>Balance as per Statement of Receipts and Payments</b>	<b>100,223</b>	<b>1,694,886</b>
Add: Accounts payable write off	-	440,034
<b>Balance as per Statement of Income and Expenditure</b>	<b>100,223</b>	<b>2,134,920</b>

#### 12.00 Pay and allowances

This is made up as follows:

Pay for project personnel	35,055,921	31,907,513
All allowances project personnel	8,328,949	8,212,063
Contribution to gratuity fund	-	-
Employer contribution to provident fund	-	-
Group life insurance premium	-	-
Contribution to employees health fund	-	-
<b>Balance as per Statement of Comprehensive Income</b>	<b>43,384,870</b>	<b>40,119,576</b>
Less: Due/ provision for current year	-	-
	<b>43,384,870</b>	<b>40,119,576</b>
Add: Last year's payments	-	-
<b>Balance as per Statement of Receipts and Payments</b>	<b>43,384,870</b>	<b>40,119,576</b>

#### 13.00 Audio video film production and publication

This is made up as follows:

Audio-Video and Film production and documentary	5,175	3,500
Monthly news letter	75,970	228,678
Information booklet, Brochures etc.	-	88,336
<b>Balance as per Statement of Comprehensive Income</b>	<b>81,145</b>	<b>320,514</b>
Add: Last year's payments	-	6,781
<b>Balance as per Statement of Receipts and Payments</b>	<b>81,145</b>	<b>327,295</b>



Amount In Taka	
2019	2018

**14.00 Works with union parishad (Capacity building of UP representative and technical support to UP body for achieving SDGs)**

This is made up as follows:

Project introduction and MOU signing with Union Parishad	139,138	142,766
Imparting residential training to elected representatives of Union Parishad	487,975	-
Support to arrange Ward Shava for local level planning	189,690	-
Support for arranging participatory budget meeting (open budget meeting) and publication of annual report	44,564	-
Refreshers meeting/workshop with standing committee of Union Parishad	64,935	-
Follow up meeting with Union Parishad	64,659	-
<b>Balance as per Statement of Comprehensive Income</b>	<b>990,961</b>	<b>142,766</b>
Less Provision special animator training	494	-
<b>Balance as per statement of receipts and payment</b>	<b>990,467</b>	<b>142,766</b>

**15.00 Activities with community for enhance their capacity to achieve SDGs mobilization**

This is made up as follows:

Citizenship and social harmony, VCAW workshop	708,085	672,455
Imparting animator training to social activists/ volunteers	3,741,497	1,698,875
Imparting training for volunteer trainers (TOT) to active trained volunteers to impart animator training and mobilize grassroots people, student, women, elected representatives	411,816	-
Review, follow up meeting with volunteers	1,218,819	592,898
Formation of social units and follow up meeting	75,904	-
Honorarium/Salary for union coordinator/commnity mobilizer	9,919,746	9,078,216
<b>Balance as per Statement of Comprehensive Income</b>	<b>16,075,867</b>	<b>12,042,444</b>
<b>Less: Due/ provision for current year</b>	<b>3,530</b>	<b>82,000</b>
Honorarium/Salary for union coordinator/commnity mobilizer	-	82,000
Animator training	3,530	-
	<b>16,072,337</b>	<b>11,960,444</b>
<b>Add: Last year's Payment</b>	<b>82,000</b>	<b>20,581</b>
Honorarium/Salary for union coordinator/commnity mobilizer	82,000	-
Animator training	-	20,581
	<b>16,154,337</b>	<b>11,981,025</b>
<b>Less: advance adjustment ( Animator training)</b>	<b>132,125</b>	<b>-</b>
<b>Balance as per Statement of Receipts and Payments</b>	<b>16,022,212</b>	<b>11,981,025</b>

**16.00 Women empowerment as change agent for women rights and 1000 days nutrition scale up**

This is made up as follows:

Provide special residential women leadership development and mother health and nutritional training to grassroots women	3,186,594	-
Arrange monthly/bi-monthly follow up and issue based training meeting of trained women	1,712,692	1,210,425
Celebration of International Women Day	164,372	99,517
Celebration of Girls Child Day	278,713	336,147
National/ regional conference of women	1,680,253	-
<b>Balance as per Statement of Comprehensive Income</b>	<b>7,022,624</b>	<b>1,646,089</b>



		Amount In Taka	
		2019	2018
<b>Less: Due/ provision for current year</b>		18,882	-
Womwn leader development training		3,713	-
National Women conference		14,886	-
BNN meeting		283	-
<b>Balance as per Statement of Receipts and Payments</b>		<b>7,003,742</b>	<b>1,646,089</b>
<b>17.00 Community development for SDG focus union</b>			
This is made up as follows:			
Provide skill development training for self- employment		1,284,694	896,011
Meeting with school management committee to prevent child marriage, improve quality education		191,456	96,703
Courtyard meeting with parents of students to prevent child marriage and improve quality of education		271,064	229,468
Safe school for girls		5,895,848	5,667,213
Carry out campaign to stop violence against women		585,982	-
Campaign to stop child marriage and marriage registration		605,600	-
Courtyard meeting with pregnant mothers on ENA		294,047	223,168
Connecting classroom		11,512,344	2,107,168
Relief work		10,356	-
School-based activities for water, sanitation & hygiene		398,879	-
<b>Balance as per Statement of Comprehensive Income</b>		<b>21,050,270</b>	<b>9,219,731</b>
<b>Less: Due/ provision for current year</b>		<b>1,374</b>	<b>8,140</b>
Safe school for girls		-	8,140
Connecting classroom		1,374	-
		<b>21,048,896</b>	<b>9,211,591</b>
<b>Add: Last year's payments</b>		<b>8,140</b>	<b>62,080</b>
Relief		-	55,680
Safe school for girls		8,140	6,400
<b>Balance as per Statement of Receipts and Payments</b>		<b>21,057,036</b>	<b>9,273,671</b>
<b>18.00 Youth development and engagement in social services</b>			
This is made up as follows:			
Youth Leadership Development training		2,845,673	3,898,401
TOT for youth activists for impart training		389,419	222,555
Support for Social Action Project (SAP) taken by youth		419,454	255,645
Regional planning and review meeting		387,539	251,746
Achiever summit		384,888	960,729
Workshop for formation of youth units and follow up and review meetings		409,891	259,873
Youth day celebration		-	74,179
Online youth training		-	872,685
TOT/ refreshers course for youth activists		195,141	128,712
National youth conference		228,859	-
<b>Balance as per Statement of Comprehensive Income</b>		<b>5,260,864</b>	<b>6,924,525</b>
<b>Add: Last year's payments</b>		<b>-</b>	<b>141</b>
Training for trainee		-	141
		<b>5,260,864</b>	<b>6,924,666</b>
<b>Less: Due/ provision for current year</b>		<b>12,947</b>	<b>-</b>
Youth leaders training		3,145	-
Regional planning and review meeting		7,337	-
National youth conference		2,465	-
<b>Balance as per Statement of Receipts and Payments</b>		<b>5,247,917</b>	<b>6,924,666</b>

Amount In Taka	
2019	2018

### 19.00 Advocacy & alliances for policy reform

This is made up as follows:

Followup meeting with SGUAG	358,313	-
Celebration of various day	49,445	51,300
Lesson learn and best practice sharing	185,734	218,700
Advocacy, round table discussion, seminar for strengthening, meeting with chairmen and member of UP, human rights etc.	709,566	2,427,248
Voter education and empowerment by providing candidates information	3,094,962	15,981,738
Arrange face to face meeting of candidates and voters	23,286	2,213,270
Candidates information distribution among voters	508,704	2,398,420
Provide training to volunteer on RTI	1,336,912	-
Workshop with community people on RTI	1,038,268	467,539
Workshop with UP body on RTI	-	523,637
<b>Balance as per Statement of Comprehensive Income</b>	<b>7,305,190</b>	<b>24,281,852</b>

#### Less: Due/ provision for current year

Round table discussion meeting	-	16,563
Candidate information distribution among voters	17,100	-
Face to face meeting with candidates and voters	-	64,186
Dissemination of candidates information	-	288,531
Voter empowerment by providing candidates information	-	792,749
Followup meeting with SGUAG	9,453	-
Provide RTI training to volunteers	503	-
	<b>7,278,134</b>	<b>23,119,823</b>

#### Add: Last year payment

Candidate information distribution	288,531	-
Face to face meeting with candidates and voters	64,186	-
Roundtable discussion, workshop, dialogue etc	16,563	-
Voterempowerment through providing candidates' information	792,749	89,808
	<b>8,440,163</b>	<b>23,209,631</b>

#### Less Advance adjustment

Voterempowerment through providing candidates' information	356,000	-
<b>Balance as per Statement of Receipts and Payments</b>	<b>8,084,163</b>	<b>23,209,631</b>

### 20.00 Monitoring and evaluation

This is made up as follows:

Monitoring and evaluation, review and planning meeting	3,799,812	3,731,772
<b>Balance as per Statement of Comprehensive Income</b>	<b>3,799,812</b>	<b>3,731,772</b>
Less: Due/ provision for current year	-	10,000
	<b>3,799,812</b>	<b>3,721,772</b>
Add Last years payment	10,000	235,000
Less advance adjustment	-	300,000
<b>Balance as per Statement of Receipts and Payments</b>	<b>3,809,812</b>	<b>3,656,772</b>

### 21.00 Participatory action research (PAR) and livelihoods development

This is made up as follows:

PAR workshop	417,267	192,639
PAR periodic reflection workshop	957,292	723,910
<b>Balance as per Statement of Comprehensive Income</b>	<b>1,374,559</b>	<b>916,549</b>

Amount In Taka	
2019	2018

Less: Due/ provision for current year

PAR Reflection

PAR Workshop

**Balance as per Statement of Receipts and Payments**

**Add last year payment**

PAR periodic reflection workshop

**Balance as per Statement of Receipts and Payments**

	1,062	-
	664	-
	398	-
	<b>1,373,497</b>	<b>916,549</b>
	-	36,967
	-	36,967
	<b>1,373,497</b>	<b>953,516</b>

## 22.00 Organize people against violence and create social harmony

This is made up as follows:

Impart PAVE training to local political leaders and elites

Workshop on social harmony with local elites

Organize need base and thematic peace event

National convention of peace ambassadors

Ambassador development training

Follow up meeting with ambassadors

Inter political party dialogue

Refreshers training to PPG members

Refreshers training to volunteer on social harmony

**Total**

	3,403,637	3,268,832
	462,973	91,148
	3,086,288	2,663,800
	1,275,586	287,616
	55,350	419,082
	880,829	505,376
	797,562	-
	2,861,304	-
	146,086	398,319
	<b>12,969,615</b>	<b>7,634,173</b>

## 23.00 Capital Expenditure

This is made up as follows:

Computer/ Laptop

Printer

Projector

Office equipment

Furniture and fixture

**Less: Due/ provision for current year**

Computer/ Laptop

**Add: last year's Payment**

Computer/ Laptop

**Balance as per Statement of Receipts and Payments**

	600,242	890,616
	40,685	92,500
	94,386	-
	46,424	226,960
	18,760	37,230
	<b>800,497</b>	<b>1,247,306</b>
	-	7,379
	-	7,379
	<b>800,497</b>	<b>1,239,927</b>
	7,379	942
	7,379	942
	<b>807,876</b>	<b>1,240,869</b>

## 24.00 Administrative Expenses

This is made up as follows:

Traveling/ DSA expenses (Home)

Office rent

Water bill

Electricity bill

Fuel and gas bill

Petrol, oil and lubricant

Books and periodicals

Advertisement and publicity

Stationery, seals and stamps

	3,299,131	4,270,528
	3,337,324	3,352,274
	123,689	-
	339,519	379,422
	298,124	346,947
	175,414	250,990
	44,762	53,798
	89,660	42,466
	359,994	369,427



	Amount In Taka	
	2019	2018
Printing and binding	249,901	136,733
Entertainment expenses	217,793	261,453
Computer consumables	35,849	63,160
Consumable store	93,160	-
Insurance/bank charge	94,179	82,340
Postage, courier and parcel	201,290	216,513
Telephone, telegram and tele-printer	341,213	363,957
Telex, fax and internet	294,189	329,499
Audit fee	189,750	212,250
GO- NGO meetings	12,865	16,430
General expenses	163,141	140,479
Govt. tax/ income tax	149,974	143,510
Excise duty	12,000	-
Global official visit	411,098	739,767
Insurance claim paid	-	400,000
<b>Balance as per Statement of Comprehensive Income</b>	<b>10,536,038</b>	<b>12,173,961</b>
<b>Less: Advance adjustment</b>	<b>25,024</b>	<b>111,486</b>
Office rent	25,024	15,000
Travel		96,486
	<b>10,511,014</b>	<b>12,062,475</b>
<b>Less: Due/ provision for current year</b>	<b>356,103</b>	<b>323,073</b>
Tax on interest	147,348	117,143
Electricity bill	-	13,309
Telephone, telegram and tele-printer	-	2,400
Entertainment expenses	487	471
Office supplies	620	-
Postage, air freight, courier etc.	16,410	-
Audit fee	189,750	189,750
Office premises repair and maintenance	-	-
Vehicle repair and maintenance	-	-
Travel	1,488	-
<b>Add: Last year's payments</b>	<b>281,823</b>	<b>275,051</b>
Tax on interest of FDR	117,143	105,633
Electricity bill	13,309	-
Postage, courier and parcel	-	7,035
Office supplies	-	6,272
Entertainment	471	6,111
Travel	-	-
Telephone, telegram and tele-printer	2,400	-
Audit fee	148,500	150,000
<b>Balance as per Statement of Receipts and Payments</b>	<b>10,436,734</b>	<b>12,014,453</b>
<b>25.00 Repair, maintenance and rehabilitation</b>		
This is made up as follows:		
Motor vehicle	528,138	928,250
Furniture and fixture	-	73,637
Computer and office equipment	114,589	235,110
Office premises	377,343	314,504
<b>Balance as per Statement of Comprehensive Income</b>	<b>1,020,070</b>	<b>1,551,501</b>



**Add: Last year's Payment**

Repair and maintenance for computer  
Repair and maintenance for vehicle

**Less: Current year due/provision**

Office premises  
Vehicle repair

**Less: Advance adjustment**

**Balance as per Statement of Receipts and Payments**

Amount In Taka	
2019	2018
-	1,294
-	909
-	385
1,736	-
1,000	-
736	-
-	2,811
<u>1,018,334</u>	<u>1,549,984</u>



**The Hunger Project Bangladesh**  
**Social Mobilization for Accountable Local Governance Towards Creating SDG Unions**  
**Statement of Property, Plant & Equipment**  
As at 31 December 2019

Appendix-1

Particulars	C O S T				Dep. Rate	D E P R E C I A T I O N				Written Down Value as at 31 December 2019
	Balance as at 01 January 2019	Addition during the year	Adjustment during the year	Balance as at 31 December 2019		Balance as at 01 January 2019	Charge during the year	Adjustment during the year	Balance as at 31 December 2019	
	Amount in Taka					Amount in Taka				
Furniture & Fixtures	1,364,163	18,760	-	1,382,923	10%	1,015,562	69,846	-	1,085,408	297,515
Office Equipment	4,975,736	781,737	-	5,757,473	15%	2,705,929	625,644	-	3,331,573	2,425,900
Telephone set	68,600	-	-	68,600	15%	68,600		-	68,600	-
Motor Car	5,696,750	-	1,896,750	3,800,000	20%	5,696,750		1,896,750	3,800,000	-
Motor Cycle	1,666,890	-	-	1,666,890	20%	1,614,294	26,298	-	1,640,592	26,298
<b>Total:</b>	<b>13,772,139</b>	<b>800,497</b>	<b>1,896,750</b>	<b>12,675,886</b>		<b>11,101,135</b>	<b>721,788</b>	<b>1,896,750</b>	<b>9,926,173</b>	<b>2,749,713</b>



**The Hunger Project Bangladesh**  
**Social Mobilization for Accountable Local Governance Towards Creating SDG Unions**  
**Statement of Outstanding and Provision for Expenses**  
**As at 31 December 2019**

Particulars	Connecting Classroom	BNN meeting	Women conference	Women leader training	Animator training	Audit Fees	Monitoring and Evaluation	Repair of vehicle	Roundtable discussion meeting	Postage, air freight, courier	Travel	Stationery/ Office Supplies	Youth leadership training	Voter Empowerment	Entertainment	Computer	Follow up meeting with SGUAG	Par workshop	RTI training to volunteers	Youth con.	Face to Face of Candidates and Voters	Training to elected representatives	PAR Reflection	Youth regional meeting	Safe school for girls	UC Salary	Dissemination of Candidate Information	Admin overhead	Tax on interest of FDR	Appendix-2	
																														Total	Total
<b>Amount in Taka</b>																															
Opening Balance	-	-	-	-	-	189,750	10,000	-	16,563	-	-	-	-	792,749	471	7,379	-	-	-	-	64,186	-	-	-	8,140	82,000	288,531	15,709	117,143	1,592,621	
Add: Provision made during the year	1,374	283	14,886	3,713	3,530	189,750	-	1,736	-	16,410	1,488	620	3,145	-	487	-	9,453	398	503	2,465	-	494	664	7,337	-	-	17,100	-	147,348	423,184	
<b>Sub total</b>	<b>1,374</b>	<b>283</b>	<b>14,886</b>	<b>3,713</b>	<b>3,530</b>	<b>379,500</b>	<b>10,000</b>	<b>1,736</b>	<b>16,563</b>	<b>16,410</b>	<b>1,488</b>	<b>620</b>	<b>3,145</b>	<b>792,749</b>	<b>958</b>	<b>7,379</b>	<b>9,453</b>	<b>398</b>	<b>503</b>	<b>2,465</b>	<b>64,186</b>	<b>494</b>	<b>664</b>	<b>7,337</b>	<b>8,140</b>	<b>82,000</b>	<b>305,631</b>	<b>15,709</b>	<b>264,491</b>	<b>2,015,805</b>	
Less: Payment made during the year	-	-	-	-	-	148,500	10,000	-	16,563	-	-	-	-	792,749	471	7,379	-	-	-	-	64,186	-	-	-	8,140	82,000	288,531	15,709	117,143	1,551,371	
<b>Balance as on 31.12.2019</b>	<b>1,374</b>	<b>283</b>	<b>14,886</b>	<b>3,713</b>	<b>3,530</b>	<b>231,000</b>	<b>-</b>	<b>1,736</b>	<b>-</b>	<b>16,410</b>	<b>1,488</b>	<b>620</b>	<b>3,145</b>	<b>-</b>	<b>487</b>	<b>-</b>	<b>9,453</b>	<b>398</b>	<b>503</b>	<b>2,465</b>	<b>-</b>	<b>494</b>	<b>664</b>	<b>7,337</b>	<b>-</b>	<b>-</b>	<b>17,100</b>	<b>-</b>	<b>147,348</b>	<b>464,434</b>	



The Hunger Project Bangladesh

Project Name: Social Mobilization for Accountable Local Governance Towards Creating SDG Unions.

Funded by: The Hunger Project Global Office USA & its World Wide Affiliates and other Local Donors.

Form – FD 4

Certificate in respect of foreign donation receipt and utilization  
for the year ended 31 December, 2019  
by the Auditors


We have audited the Financial Statements of "Social Mobilization for Accountable Local Governance Towards Creating SDG Unions" implemented by The Hunger Project Bangladesh (Registration # 557, dated 12 November, 1991), is located at 2/2 Mirpur Road (Level-4), Block- A, Mohammadpur, Dhaka, Bangladesh for the year ended 31 December 2019 and examined all relevant books and vouchers and certify that according to the audited accounts:

- (1) The brought forward Foreign Donations at the beginning of the year was **BDT 5,066,480**
- (2) The Foreign Donations amounting to **BDT 114,940,869** were received by the organization through National Bank Ltd. A/C No. 1147001944766 during the year from 01 January 2019 to 31 December 2019 for Social Mobilization for Accountable Local Governance towards Creating SDG Unions Project.
- (3) The balance of unutilized Foreign Donations by The Hunger Project Bangladesh was amounting to **BDT 14,994,087**
- (4) During the year ended 31 December, 2019 the Foreign Donations amounting to **BDT 105,013,262** have been utilized for the following purposes:

Project Name: Social Mobilization for Accountable Local Governance towards Creating SDG Unions.

Head of Expenditure	Amount as per Approved budget (Taka)	Amount actually spent (Taka)	Difference (Taka)
Foreign Donation (As per Annexure-A/1)	127,916,000	105,013,262	22,902,738
Foreign Donation received locally (As per Annexure-A/1)	17,500,000	17,379,484	120,516
Local Donation and carry over from last year (As per Annexure-A/1)	3,624,319	9,892,655	(6,268,336)
<b>Total</b>	<b>149,040,319</b>	<b>132,285,401</b>	<b>16,754,918</b>

- (5) Certified that the project has maintained the accounts of Foreign Donation and records relating thereto in the manner specified as in section 5 of the Foreign Donations (Voluntary Activities) Regulations Act, 2016 of rule 8.
- (6) The information furnished above is correct and checked by us.

Signature: 

Name: **Md. Abu Sina FCA**  
Senior Partner  
Khan Wahab Shafique Rahman & Co.  
Chartered Accountants  
Rupali Bima Bhaban (5<sup>th</sup> & 6<sup>th</sup> Floor)  
7, Rajuk Avenue, Motijheel,  
**Dhaka-1000.**

Dated, Dhaka  
November 02, 2020



**The Hunger Project Bangladesh**  
**Project Name: Social Mobilization for Accountable Local Governance Towards Creating MDG Unions**  
**Funded by: The Hunger Project Global Office USA & its World Wide Affiliates and other Local Donors**

**Notes to the FD - 4**

For the year ended 31st December 2019

I. Reconciliation of unutilized fund with closing balance of Receipts & Payments Account

Particulars	Amount in Taka	
	2019	2018
Foreign donation unutilized as at 01 January 2019	5,066,480	180,502
Add: Foreign donation received during the year	114,940,869	72,784,797
<b>Foreign fund available</b>	<b>120,007,349</b>	<b>72,965,299</b>
Less: Expenses out of foreign donation received	105,013,262	67,898,819
<b>Foreign donation unutilized as at 31 December, 2019 (A)</b>	<b>14,994,087</b>	<b>5,066,480</b>
Unutilised foreign donation received locally as at 1st January 2019	-	-
Add: Foreign donation received locally during the year	21,709,842	-
<b>Foreign donation received locally available</b>	<b>21,709,842</b>	<b>-</b>
Less: Expenses out of foreign donation received locally	17,379,484	-
<b>Unutilised foreign donation received locally as at 1st 31st December 2019 (B)</b>	<b>4,330,358</b>	<b>-</b>
Unutilised local contribution as at 1st January 2019	17,604,746	19,685,300
Add: Local contribution and other income for the year	15,563,418	48,107,595
Add: Advance realised	-	3,136,269
<b>Local Fund available</b>	<b>33,168,164</b>	<b>70,929,164</b>
Less: Expenses out of local contribution received	9,892,655	52,773,649
Less: Advance payment from contribution received (local)	690,211	550,769
Less: Adjustment with fund (Refund)	2,705,449	-
<b>Unutilised local contribution as at 31st December 2019 (C)</b>	<b>19,879,849</b>	<b>17,604,746</b>
<b>Closing balance as per Receipts &amp; Payments Account (A+B+C)</b>	<b>39,204,294</b>	<b>22,671,226</b>



Implementing Agency: **The Hunger Project Bangladesh**  
 Name of project: **Social Mobilization Accountable Local Governance Towards Creating SDG Unions**  
 Funded by: **The Hunger Project Global Office USA and Its Worldwide Affiliates and Associates and Local Donors**  
 Approval Letter No. & Date: 03.09.0000.664.68.004.16.82 Date: 24 February 2016  
 Revised Approval Letter No. & Date: 03.07.2666.664.68.004.16.438 Date: 20 June 2018  
 Fund Clearance Letter : 03.07.0000.664.68.004.16-532 Date: 23 May 2019  
 Project Period: 01 January 2016 to 31 December 2020  
 Audit Period: 01 January 2019 to 31 December 2019

SL. No	Head of Expenses	Approved Budget	Actual Expenditure	Variance Short/Excess		Reasons of Variation
		Taka	Taka	Taka	%	
<b>1.0</b>	<b>Pay and allowances</b>					
1.1	Pay for project personnel	42,320,000	35,055,921	7,264,079	17%	Few staff not recruited and annual increment not executed
1.2	All allowances project personnel	10,910,625	8,328,949	2,581,676	24%	Few staff not recruited and annual increment not executed
	<b>Sub-total: (1)</b>	<b>53,230,625</b>	<b>43,384,870</b>	<b>9,845,755</b>	<b>18%</b>	
<b>2.0</b>	<b>Audio video/ film production</b>					
2.1	Audio video/film production, documentary on success of project	150,000	5,175	144,825	97%	Due to policy/strategy changed
<b>3.0</b>	<b>Publications</b>					
3.1	Monthly news letter	600,000	75,970	524,030	87%	Partly printed
3.2	Information booklet, brochure, etc.	60,000	-	60,000	100%	Not Required
	<b>Sub-total: (3)</b>	<b>660,000</b>	<b>75,970</b>	<b>584,030</b>	<b>88%</b>	



SL. No	Head of Expenses	Approved Budget	Actual Expenditure	Variance Short/Excess		Reasons of Variation
		Taka	Taka	Taka	%	
<b>4.0</b>	<b>Program cost</b>					
<b>4.1</b>	<b>Works with union parishad (Capacity building of UP representative and technical support to UP body for achieving SDGS)</b>					
4.1.1	Project introduction and MOU signing	165,000	139,138	25,862	16%	Due to cost control
4.1.2	Special Training to elected representative of Union Parishad	-	487,481	(487,481)	-100%	Due to get the intended result of the project. Revised budget submitted
4.1.3	Support to arrange Ward Shave for local level planning	405,000	189,690	215,310	53%	Strategy change and cost control
4.1.4	Support for arranging participatory budget meeting (open budget meeting) and publication of annual report	225,408	44,564	180,844	80%	Strategy change and cost control
4.1.5	Refreshers meeting/workshop with standing committee of Union Parishad	372,000	64,935	307,065	83%	Strategy change and cost control
4.1.6	Follow Up meeting with Union Parishad	248,000	64,659	183,341	74%	Strategy change and cost control
	<b>Sub-total: (A)</b>	<b>1,415,408</b>	<b>990,467</b>	<b>886,560</b>	<b>63%</b>	
<b>4.2</b>	<b>Activities with Community for enhance their Capacity to Achieve SDGs Mobilization (B)</b>					
4.2.1	Citizenship and social harmony, VCAW workshop	762,503	708,085	54,418	7%	Cost control
4.2.2	Animator training to volunteers social activities	1,004,400	3,605,842	(2,601,442)	-259%	Due to get the intended result of the project. Revised budget submitted
4.2.3	TOT to active volunteer to create volunteer trainers		411,816	(411,816)	-100%	Due to get the intended result of the project. Revised budget submitted
4.2.4	Review, follow up meeting with volunteers	992,000	1,218,819	(226,819)	-23%	Due to get the intended result of the project. Revised budget submitted
4.2.5	Formation of social units and follow up meetings	148,800	75,904	72,896	49%	Strategy change and cost control
4.2.6	Honorarium/Salary for union coordinator/community mobilizer	12,100,000	10,001,746	2,098,254	17%	Strategy change and cost control
	<b>Sub-total (B)</b>	<b>15,007,703</b>	<b>16,022,212</b>	<b>(1,014,509)</b>	<b>-7%</b>	



SL. No	Head of Expenses	Approved Budget	Actual Expenditure	Variance Short/Excess		Reasons of Variation
		Taka	Taka	Taka	%	
<b>4.3</b>	<b>Social and Political Empowerment and Girls Child Rights ( C )</b>					
4.3.1	Women Leadership Development Training	744,000	3,182,881	(2,438,881)	-328%	Due to get the intended result of the project. Revised budget submitted
4.3.2	Follow up meeting and training meeting with trained women	1,488,000	1,712,692	(224,692)	-15%	Due to get the intended result of the project. Revised budget submitted
4.3.3	Celebration of International Women Day	248,000	164,372	83,628	34%	Strategy change and cost control
4.3.4	Celebration of Girls Child Day	375,000	278,713	96,287	26%	Strategy change and cost control
4.3.5	Workshop on women and girl child issue	635,420		635,420	100%	Strategy change not implemented *
4.3.6	National Women Leader Conference	-	1,665,084	(1,665,084)	-100%	Due to get the intended result of the project. Revised budget submitted
4.3.7	Legal and other support for victim women	50,000	-	50,000	100%	Not needed
	<b>Sub-total: (C)</b>	<b>3,540,420</b>	<b>7,003,742</b>	<b>(3,463,322)</b>	<b>-98%</b>	

<b>4.4</b>	<b>Youth development and engagement in social actions (D)</b>					
4.4.1	Youth Leadership Development Training	2,400,000	2,842,528	(442,528)	-18%	Due to get the intended result of the project. Revised budget submitted
4.4.2	TOT for Youth Activists for impart youth training		389,419	(389,419)	-100%	Due to get the intended result of the project. Revised budget submitted
4.4.3	Refreshers course for youth volunteer trainers	183,756	195,141	(11,385)	-6%	Due to get the intended result of the project. Revised budget submitted
4.4.4	Arrange math Olympiad to make the youth science minded	150,000	-	150,000	100%	Strategy change not implemented
4.4.5	Arrange democracy Olympiad to aware the youth in democracy and constitution	367,513	-	367,513	100%	Strategy change not implemented
4.4.6	Support for Social Action Project (SAP) taken by youth	124,000	419,454	(295,454)	-238%	Due to get the intended result of the project. Revised budget submitted
4.4.7	Formation of social unit through workshop	248,000	409,891	(161,891)	-65%	Due to get the intended result of the project. Revised budget submitted



SL. No	Head of Expenses	Approved Budget	Actual Expenditure	Variance Short/Excess		Reasons of Variation
		Taka	Taka	Taka	%	
4.4.8	Regional planning and review meeting	250,000	380,202	(130,202)	-52%	Due to get the intended result of the project. Revised budget submitted
4.4.9	Achiever summit of youths	1,000,000	384,888	615,112	62%	Strategy change and cost control
4.4.10	National youth conference		226,394	(226,394)	-100%	Due to get the intended result of the project. Revised budget submitted
4.4.11	Youth day celebration	110,254	-	110,254	100%	Strategy change not implemented
4.4.12	Mobilise and impart training to youth through online	2,500,000		2,500,000	100%	Strategy change not implemented
<b>Sub-total: (D)</b>		<b>7,333,523</b>	<b>5,247,917</b>	<b>2,085,606</b>	<b>28%</b>	

<b>4.5 Participatory Action Research (PAR) and Livelihoods development ( E)</b>						
4.5.1	Par workshop	200,000	416,869	(216,869)	-108%	Due to get the intended result of the project. Revised budget submitted
4.5.2	PAR periodic reflection workshop	740,000	956,628	(216,628)	-29%	Due to get the intended result of the project. Revised budget submitted
4.5.3	Training on saving	313,305	-	313,305	100%	Strategy change not implemented
<b>Sub total ( E)</b>		<b>1,253,305</b>	<b>1,373,497</b>	<b>(120,192)</b>	<b>-10%</b>	

<b>4.6 Organise People Against Violence and Create Social Harmony (F)</b>						
4.6.1	Impart PAVE Training to local political leaders and elite on mitigation of violence and create social harmony	3,307,616	3,403,637	(96,021)	-3%	Due to get the intended result of the project. Revised budget submitted
4.6.2	Arrange social harmony workshop with local elites	226,633	462,973	(236,340)	-104%	Due to get the intended result of the project. Revised budget submitted
4.6.3	Arrange need base and thematic peace event at community level with socio-political leaders to create social harmony	3,399,494	3,086,288	313,206	9%	Strategy change and cost control
4.6.4	Inter political party dialogue at district and upzila level	612,522	797,562	(185,040)	-30%	Due to get the intended result of the project. Revised budget submitted



SL. No	Head of Expenses	Approved Budget	Actual Expenditure	Variance Short/Excess		Reasons of Variation
		Taka	Taka	Taka	%	
4.6.5	National convention of peace ambassadors	1,225,043	1,275,586	(50,543)	-4%	Due to get the intended result of the project. Revised budget submitted
4.6.6	Ambassador Development Training	496,142	55,350	440,792	89%	Strategy change and cost control
4.6.7	Follow up meeting with ambassador	900,000	880,829	19,171	2%	Strategy change and cost control
4.6.8	Established resource centre	600,000	-	600,000	100%	Due to strategy changed not implemented.
4.6.9	PPG refreshers Courses		2,861,304	(2,861,304)	-100%	Due to get the intended result of the project. Revised budget submitted
4.6.10	TOT/refreshers course to conduct social harmony	300,000	146,086	153,914	51%	Strategy change and cost control
4.6.11	Training and award giving on grant management		-	-		
<b>Sub total (F)</b>		<b>11,067,450</b>	<b>12,969,615</b>	<b>(1,902,165)</b>	<b>-17%</b>	-

4.7 Community Development for SDG Focus Union (G)						
4.7.1	Provide skills development Training for self- employment & income generation	1,240,000	1,284,694	(44,694)	-4%	Due to get the intended result of the project. Revised budget submitted
4.7.2	Meeting with school management committee to improve quality of education and safe school for girl/stop child marriage	423,613	191,456	232,157	55%	Strategy change and cost control
4.7.3	Meeting with parents to improve quality of education and safe school for girls/stop child marriage	423,613	271,064	152,549	36%	Strategy change and cost control
4.7.4	Courtyard meeting with parents mothers and their mother-in-law to aware them on maternal & child health	568,787	294,047	274,740	48%	Strategy change and cost control
4.7.5	Safe school for girls	5,718,776	5,903,988	(185,212)	-3%	Due to get the intended result of the project. Revised budget submitted
4.7.6	Carry out campaign to stop violence against women	635,420	585,982	49,438	8%	Strategy change and cost control



SL. No	Head of Expenses	Approved Budget	Actual Expenditure	Variance Short/Excess		Reasons of Variation
		Taka	Taka	Taka	%	
4.7.7	Campaign to stop child marriage and marriage registration	635,420	605,600	29,820	5%	Strategy change and cost control
4.7.8	Campaign for safe drinking water, sanitation		398,879	(398,879)	-100%	Due to get the intended result of the project. Revised budget submitted
4.7.9	Relief Work	500,000	10,356	489,644	98%	Strategy change and cost control
4.7.10	Connecting classroom	10,000,000	11,510,970	(1,510,970)	-15%	Due to get the intended result of the project. Revised budget submitted
<b>Sub-total: (G)</b>		<b>20,145,629</b>	<b>21,057,036</b>	<b>(911,407)</b>	<b>-5%</b>	

<b>4.8 Advocacy &amp; Alliance for Policy Reform (H)</b>						
4.8.1	Follow up Meeting with SGUAG	367,513	348,860	18,653	5%	Due to cost control.
4.8.2	Celebration of various international day	150,000	49,445	100,555	67%	Strategy change and cost control
4.8.3	Lesson learn and best practices sharing and dissemination	245,009	185,734	59,275	24%	Strategy change and cost control
4.8.4	Press conference and field visit of journalist	100,000	-	100,000	100%	Strategy change and cost control
4.8.5	Provide training to volunteers on Right to Information (RTI)	1,116,000	1,336,409	(220,409)	-20%	Due to get the intended result of the project. Revised budget submitted
4.8.6	Workshop with community People on RTI	608,601	1,038,268	(429,667)	-71%	Due to get the intended result of the project. Revised budget submitted
4.8.7	Workshop with Elected Representatives of UP on RTI	248,000	-	248,000	100%	Strategy change not implemented
4.8.8	Voter Empowerment through providing candidates' information	2,000,000	3,531,711	(1,531,711)	-77%	Due to get the intended result of the project. Revised budget submitted
4.8.9	Arrange Projection Meeting of candidates and voters	1,000,000	87,472	912,528	91%	Strategy change and cost control



SL. No	Head of Expenses	Approved Budget	Actual Expenditure	Variance Short/Excess		Reasons of Variation
		Taka	Taka	Taka	%	
4.8.10	Roundtable discussion meeting, workshops, dialogues, planning meeting	500,000	780,135	(280,135)	-56%	Due to get the intended result of the project. Revised budget submitted
4.8.11	Distribution of candidates information	300,000	726,129	(426,129)	-142%	Due to get the intended result of the project. Revised budget submitted
<b>Sub total (H)</b>		<b>6,635,123</b>	<b>8,084,163</b>	<b>(1,449,040)</b>	<b>-22%</b>	

<b>4.9</b>	<b>Monitoring and evaluation (I)</b>	5,117,600	3,809,812	1,307,788	26%	Strategy change and cost control
<b>Total Program Cost (1+2+3+4)</b>		<b>125,556,785</b>	<b>120,024,476</b>	<b>5,849,104</b>	<b>5%</b>	Strategy change and cost control

<b>5.0</b>	<b>Capital expenditure</b>					
5.1	Purchase of vehicle	7,000,000	-		0%	Not purchased and shifted to next year
5.2	Motor Cycle	300,000	-	300,000	100%	Not purchased and shifted to next year
5.3	Computer/laptop	500,000	607,621	(107,621)	-22%	Provide support logistical support to staff
5.4	Printers	68,694	40,685	28,009	41%	Cost control
5.5	Projector	50,000	94,386	(44,386)	-89%	Provide support logistical support to staff
5.6	Camera	91,592	-	91,592	100%	Not required
5.7	Furniture and fixture	50,000	18,760	31,240	62%	Not required
5.8	Equipment	100,000	46,424	53,576	54%	Not required
<b>Sub-total: (5)</b>		<b>8,160,286</b>	<b>807,876</b>	<b>352,410</b>	<b>4%</b>	

<b>6.0</b>	<b>Overhead Cost</b>					
<b>6.1</b>	<b>Administrative expenses (Over head cost)(a)</b>					
6.1.1	Traveling /DSA expenses (Home)	4,400,000	3,272,619	1,127,381	26%	Cost control
6.1.2	Travel abroad	302,254	-	302,254	100%	Not required
6.1.3	Office rent	4,042,500	3,337,324	705,176	17%	Cost control



SL. No	Head of Expenses	Approved Budget	Actual Expenditure	Variance Short/Excess		Reasons of Variation
		Taka	Taka	Taka	%	
6.1.4	Water	121,000	123,689	(2,689)	-2%	Increased of WASA rate
6.1.5	Electricity	278,300	352,828	(74,528)	-27%	Increased of electricity rate
6.1.6	Fuel and gas	375,100	298,124	76,976	21%	Cost control
6.1.7	Petrol, oil and lubricants	266,200	175,414	90,786	34%	Cost control
6.1.8	Books and periodicals	72,600	44,762	27,838	38%	Cost control
6.1.9	Advertisement and publicity	55,000	89,660	(34,660)	-63%	Job advertisement more than targeted
6.1.10	Stationery, seals and stamps	477,950	359,374	118,576	25%	Cost control
6.1.11	Printing and binding	423,500	249,901	173,599	41%	Cost control
6.1.12	Entertainment and staff meeting	332,750	217,777	114,973	35%	Cost control
6.1.13	Labour wages	151,127	-	151,127	100%	Not Required
6.1.14	Computer consumable	226,690	35,849	190,841	84%	Cost control
6.1.15	Consumable store	151,127	93,160	57,967	38%	Cost control
6.1.16	Insurance and banks services	187,550	94,179	93,371	50%	Cost control
6.1.17	Postage, courier and parcel	314,600	184,880	129,720	41%	Cost control
6.1.18	Telephone, telegram and teleprinter	405,350	343,613	61,737	15%	Cost control
6.1.19	Telex, fax and internet	387,200	294,189	93,011	24%	Cost control
6.1.20	Audit fee	211,750	148,500	63,250	30%	Cost control
6.1.21	Go-Ngo Coordination meeting	55,000	12,865	42,135	77%	Cost control
6.1.22	General expenses	154,000	163,141	(9,141)	-6%	As required and revised budget submitted
6.1.23	Govt. Taxes/income tax	-	131,769	(131,769)	-100%	Tax deducted at source on FDR
6.1.24	Visit of Global officials	200,000	411,098	(211,098)	-106%	Donor visit more than targeted
<b>Sub total: Administrative expenses (a)</b>		<b>13,591,548</b>	<b>10,434,715</b>	<b>3,156,833</b>	<b>23%</b>	



SL. No	Head of Expenses	Approved Budget	Actual Expenditure	Variance Short/Excess		Reasons of Variation
		Taka	Taka	Taka	%	
6.2	<b>Repair and maintenance expenses (b)</b>					
6.2.1	Repair maintenance of office premises	484,000	376,343	107,657	22%	Cost control
6.2.2	Motor vehicle	800,000	527,402	272,598	34%	Cost control
6.2.3	Furniture and fixture	108,900	-	108,900	100%	Not required
6.2.4	Computer and office equipment	338,800	114,589	224,211	66%	Cost control
	<b>Sub total: Repair and maintenance expenses (b)</b>	<b>1,731,700</b>	<b>1,018,334</b>	<b>713,366</b>	<b>41%</b>	
<b>Total: Overhead Cost (6)= (a+b)</b>		<b>15,323,248</b>	<b>11,453,049</b>	<b>3,870,199</b>	<b>25%</b>	
<b>Grand total (1+2+3+4+5+6)</b>		<b>149,040,319</b>	<b>132,285,401</b>	<b>10,071,713</b>	<b>0</b>	

<b>Note:</b> Expenses made from Foreign donation	105,013,262
Expenses made from Foreign donation received locally	17,379,484
Expenses made from local donation and own finance	9,892,655
<b>Total expenses</b>	<b><u>132,285,401</u></b>



**Social Mobilization for Accountable Local Governance Towards Creating SDG Unions**  
**Implemented by: The Hunger Project Bangladesh**  
**Funded by: The Hunger Project Global Office USA & its World Wide Affiliates and other**  
**Local Donors**  
**Report for NGO Affairs Bureau**

In addition to our audit report, we also herewith confirm and report specially on the following points In terms of TOR issued by NGO Affairs Bureau vide their circular No. 03.07.2666.657.43.253.17-51 dated 16.01.2020. This compliance Report is made on the basis of our examination of the books and Records of the concerned NGO.

**Our reports on the specific points, as mentioned in above TOR are outlined as under:**

**TOR-1:**

**In course of audit of NGOs, the audit firm should perform their duties independently and with utmost care and diligence.**

**Compliance:**

We confirm that the audit of financial statements of “**Social Mobilization for Accountable Local Governance Towards Creating SDG Unions**” for the year ended January 01, 2019 to December 31, 2019 was carried out by us with due diligence and utmost care maintaining the independency.

**TOR-2:**

**The audit firm should conduct the audit of NGOs keeping in view whether the project has been implemented in compliance with the Foreign Donation (Voluntary Activities) Regulation Act, 2016 and FD-06 related to project approval rules and regulations enacted for the NGOs and the terms & conditions relating to project approval.**

**Compliance:**

We have observed that the project has been implemented in accordance with the Foreign Donations (Voluntary Activities) Act, 2016, FD-6 related to project approval and conditions for project approval is also checked.

**TOR-3:**

**The audit firm along with their audit report, should issue audit certificate as per format FD-4 and Annexure A-1 attached thereto as prescribed by NGO Affairs Bureau, relating to foreign donation received and expenditure incurred, duly filled in by the audit firm. Foreign Donations reported in FD-04 shall be on cash basis and not on accrual basis. The total amount shall have to be show reported separately for approved budget, actual expenditure and variance thereon in the FD-04. Details of these figures (Head wise budget, actual expenditure, variance and reasons for variance) to be given in annexure A/1 and all heads & sub heads of annexure A/1 and amount of budget there against will be in accordance with the approved project i.e., as per Annexure-C.**

**Compliance:**

Foreign grant has been taken into accounts on cash basis. Form FD-4 and Annexure A/1 as prescribed by the NGO Affairs Bureau in respect of foreign grant have been prepared and duly certified and signed by us and enclosed herewith.



#### **TOR – 4:**

The audit report will be prepared for each and every projects and this will be based on project year (Maximum 12 month). If there is any local income/grant related to the project, this should be shown separately and regarding the source of local grants, there must be an opinion in accordance with the provisions made in the foreign grants (Voluntary Activities) Regulation Act, 2016. Incomplete opinion would be considered a violation of the terms.

#### **Compliance:**

This audit report has been prepared for the project that covers 12 months from 1<sup>st</sup> January, 2019 to 31<sup>th</sup> December, 2019. The project has local income and it is separately shown in financial statements.

#### **TOR -5:**

The summarized project briefing with aims and objects and main activities of the project should have to be mentioned in the audit report as follows:

1. Date of Audit Appointment
2. Name of the project
3. Total Project Period
4. Project approval with memo no. and date
5. Fund released with memo no. and date
6. Released Amount (Installment Wise)
7. Foreign Donation received
8. Donation received in Mother Account before fund released by NGOAB, local Donation received through in Mother Account.
9. Audit period (Project Year)
10. Project working area
11. Number of Beneficiaries

#### **Compliance:**

The aim/objectives and main activities of the project are as follows:

##### **Project Objectives:**

1. To transform people's mindset of dependency and mobilize them towards building a hunger free and self-reliant Bangladesh.
2. To build local leadership so that they will be able to take self-reliant actions for solving local problems focused on SDGs.
3. To improve the status of the girl child and women and establish their political & civic rights.
4. To strengthen local government to make it transparent, accountable, responsive and effective so that local problems can be solved locally.
5. To create a social movement for political reform in order to strengthen democracy and democratic culture.
6. To mobilize youth so that their creative potential is unleashed and they become worthy citizens.
7. To build awareness among the people regarding importance of SDGs.

c. Details of the project approved by NGO Affairs Bureau are given below:

Sl. No.	Name of the project:	Social Mobilization for Accountable Local Governance Towards Creating SDG( Unions																																																							
1.	Date of audit appointment:	25 <sup>th</sup> February, 2020																																																							
2.	Duration of the Project:	01 January 2016 to 31 <sup>st</sup> December 2020																																																							
3.	Project Approval Memo No & Date:	Memo No. 03.09.0000.664.68.004.16-82 Date: 24.02.2016 Memo No. 03.07.2666.664.68.004.16-438 Date: 20.06.2018																																																							
4.	Fund Released Memo No & Date:	Memo No. 03.07.0000.664.68.004.16-532 Date: 23.05.2019																																																							
5.	Fund Released Amount:	Tk. 131,458,000 (67,500,000+63958000)																																																							
6.	Foreign Fund Received:	<table border="1"> <thead> <tr> <th>Date</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>08.01.19</td><td>1,666,631</td></tr> <tr><td>08.01.19</td><td>5,303,100</td></tr> <tr><td>08.01.19</td><td>2,085,363</td></tr> <tr><td>26.02.19</td><td>79,962</td></tr> <tr><td>17.06.19</td><td>9,666,211</td></tr> <tr><td>17.06.19</td><td>172,010</td></tr> <tr><td>17.06.19</td><td>7,013,185</td></tr> <tr><td>25.06.19</td><td>2,435,111</td></tr> <tr><td>03.07.19</td><td>1,756,723</td></tr> <tr><td>25.07.19</td><td>10,248,333</td></tr> <tr><td>30.07.19</td><td>8,419,073</td></tr> <tr><td>05.09.19</td><td>1,348,525</td></tr> <tr><td>08.09.19</td><td>6,807,185</td></tr> <tr><td>18.09.19</td><td>4,871,172</td></tr> <tr><td>15.10.19</td><td>5,527,500</td></tr> <tr><td>04.11.19</td><td>4,458,299</td></tr> <tr><td>26.11.19</td><td>6,936,827</td></tr> <tr><td>23.12.19</td><td>5,918,475</td></tr> <tr><td>29.12.19</td><td>2,134,093</td></tr> <tr><td>29.12.19</td><td>1,955,949</td></tr> <tr><td>30.12.19</td><td>5,918,475</td></tr> <tr><td>30.12.19</td><td>7,197,420</td></tr> <tr><td>30.12.19</td><td>4,068,465</td></tr> <tr><td>30.12.19</td><td>6,112,756</td></tr> <tr><td>30.12.19</td><td>2,840,029</td></tr> <tr> <td><b>Total</b></td> <td><b>114,940,869</b></td> </tr> </tbody> </table>		Date	Amount	08.01.19	1,666,631	08.01.19	5,303,100	08.01.19	2,085,363	26.02.19	79,962	17.06.19	9,666,211	17.06.19	172,010	17.06.19	7,013,185	25.06.19	2,435,111	03.07.19	1,756,723	25.07.19	10,248,333	30.07.19	8,419,073	05.09.19	1,348,525	08.09.19	6,807,185	18.09.19	4,871,172	15.10.19	5,527,500	04.11.19	4,458,299	26.11.19	6,936,827	23.12.19	5,918,475	29.12.19	2,134,093	29.12.19	1,955,949	30.12.19	5,918,475	30.12.19	7,197,420	30.12.19	4,068,465	30.12.19	6,112,756	30.12.19	2,840,029	<b>Total</b>	<b>114,940,869</b>
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7)	Fund deposit to Mother A/C without prior approval of NGOAB: Local donation received in mother account:	<p>Yes, fund deposit to Mother A/C without prior approval of NGOAB. Instances are given below:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>08.01.19</td><td>1,666,631</td></tr> <tr><td>08.01.19</td><td>5,303,100</td></tr> <tr><td>08.01.19</td><td>2,085,363</td></tr> <tr><td>26.02.19</td><td>79,962</td></tr> <tr> <td><b>Total</b></td> <td><b>9,135,056</b></td> </tr> </tbody> </table> <p>However, the NGO informed us that these are prior year fund. But completing the banking formalities of this fund deposited in 2019.</p>		Date	Amount	08.01.19	1,666,631	08.01.19	5,303,100	08.01.19	2,085,363	26.02.19	79,962	<b>Total</b>	<b>9,135,056</b>																																										
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		No local donation received in mother account.
8.	Audit Year:	01 January 2019 to 31 December 2019
9.	Location of the Project:	Thirty three districts. However special emphasis was given in 185 unions.
10.	Number of Beneficiaries:	180,000 (Approx)

#### **TOR – 6:**

The Financial Position, Statement of Comprehensive Income and Statement of Receipts & Payments will be the part of audit report and these documents will have to be signed by NGO Authority. Necessary explanation will have to be given if Financial Position is not given. Statement of Receipts and Payments should have to be prepared in accordance with the head of accounts maintained in the ledger book of the NGOs. Notes showing the detailed break-up of the expenditures under the consolidated head of accounts (such as Contingency and others) should have to be attached.

#### **Compliance:**

Audited financial statement comprises of following:

- (i) Statement of Financial Position.
- (ii) Statement of Comprehensive Income.
- (iii) Statement of Receipts and Payments.
- (iv) Notes to the Financial Statements.
- (v) Budget with Variance.

The above financial statements have been duly countersigned by the management of NGO. We confirm that the above financial statements have been prepared on the basis of books of account and as maintained by **The Hunger Project Bangladesh.**

#### **TOR – 7:**

In each page of the audit report should be numbered sequentially and initialed with of common seal of the audit firm. Complete signature of the firm along with name and designation of FCA/ACA signing the report to be given on Auditors Report, Accounts Statement, Financial Position, FD-4 and Report as per TOR. The audit report of NGO should be prepared in the following sequence:

#### **First Part:**

- Auditors Report along with Scope and opinion
- Statement of Financial Position
- Statement of Comprehensive Income
- Statement of Receipts and Payments.
- Notes to the Financial Statements
- Schedule/Annexure/others

#### **Second Part:**

- FD-4 Certificate
- Annexure A/I
- Notes to FD-4, if any
- Report as per TOR of NGO Affairs Bureau (TOR will be followed serially)



**Compliance:**

We confirm that the audit report has been arranged as per instructions laid down in the TOR-7.

**TOR-8:**

**In respect of Multi-year project, opinion should be given on whether audit was done for previous year and report was sent to NGO Affairs Bureau. In case of successive project i.e. same project of same name/ same of previous year, whether it has been audited and sent to report NGOAB.**

**Compliance:**

This is a five (5) years (For the period from January 01, 2016 to December 31, 2020) project. This Audit Report (For the period from January 01, 2019 to December 31, 2019) is the 4th year of the project and we are performing audit for 1<sup>st</sup> time. Previous audit report was submitted in NGO Affairs Bureau.

**TOR-9:**

**On completion of the audit, the audit firm must forward one copy of the audit report in a sealed cover directly to the Deputy Director (Inspection and Audit), NGO Affairs Bureau, Dhaka. Only this report will be considered for examination.**

**Compliance:**

One copy audit report of the project sealed envelope will be submitted directly to the Deputy Director (Inspection and Audit), NGO Affairs Bureau, Dhaka in due time.

**TOR-10:**

**The number and date of first registration of NGO with NGO Affairs Bureau should be mentioned along with the latest date of renewal registration.**

**Compliance:**

The particulars of registration of the concerned organization (NGO) with NGO Affairs Bureau, Government of the Peoples Republic of Bangladesh is given below:

Registration Number:	557
Date of Registration:	12-11-1991
Date of Last Renewal:	29.11.2017 (12.11.2016 to 11.11.2026)

**TOR-11:**

**Whether all the foreign donations have been received by the NGO through a single bank account as per Foreign Donation (Voluntary Activities) Regulation Act, 2016 of Rule 9. If the foreign donations are received through more than one bank account the name of concerned bank, account number and the amount should have to be mentioned.**

**Compliance:**

As per Rule 9 of the Foreign Donation (Voluntary activities) Regulation Act, 2016, The organization received its all foreign donations through National Bank Limited, Asad Gate Branch, Dhaka, A/C No. 1147001944766



**TOR-12:**

Detailed description of the bank account approved by the NGO Affairs Bureau to receive foreign donations (Name of the bank and branch, amount of donation received with date and name of the donor) to be mentioned in the report. The Project account No., Name of the bank & branch and year end Bank Balance should also be mentioned. Transfer of amount from mother A/C to project A/C should be mentioned along with per date of in the Report. The Mother Bank account and Project Bank Account should be reconciled and comments to be given thereon.

**Compliance:**

Detailed description of both mother account and project bank accounts along with name of the bank and branch, amount of donation received and name of the donor is given below:

<b>Mother Account:</b>	
1. Name of the bank:	National Bank Ltd.
2. Name of branch:	Asad Gate
3. Account number:	1147001944766
4. Name of the donor:	The Hunger Project Global Office USA & its World Wide Affiliates
Date of receipt	Amount in Taka
08.01.19	1,666,631
08.01.19	5,303,100
08.01.19	2,085,363
26.02.19	79,962
17.06.19	9,666,211
17.06.19	172,010
17.06.19	7,013,185
25.06.19	2,435,111
03.07.19	1,756,723
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30.12.19	7,197,420
30.12.19	4,068,465
30.12.19	6,112,756
30.12.19	2,840,029
<b>Total in Taka</b>	<b>114,940,869</b>
5. Balance as per bank statement as on 31 December 2019 Tk.19,324,445	
6. Balance as per cash book as on 31 December, 2019 Tk. 19,324,445	



<b>Details of bank account for project are given below:</b>			
<b>Name of Bank &amp; Branch</b>	<b>Account Type</b>	<b>Account No</b>	<b>Balance as on 31 December 2019 Taka</b>
1. National Bank Ltd. Asad Gate Branch	Current	1147002064430	814
2. National Bank Ltd. Asad Gate Branch	Current	1147000046743	19,971
3. National Bank Ltd. Dhanmondi Branch	SND	1063000839330	49,742
4. National Bank Ltd. Asad Gate Branch	Current	1147000038782	9,318,704
5. National Bank Ltd. Khulna Branch	Current	000733045849	210,938
6. National Bank Ltd. Mymensingh Branch	Savings	002634049846	36,460
7. National Bank Ltd. Comilla Branch	Savings	000934069184	12,232
8. National Bank Ltd. Barisal Branch	Savings	001334088304	37,099
9. National Bank Ltd. Habiganj Branch	Savings	007134039999	2,380
10. National Bank Ltd. Sunamgonj Branch	Savings	008634046304	716,745
11. National Bank Ltd. Rajshahi Branch	Savings	000534106453	323,464
12. National Bank Ltd. Rangpur Branch	Savings	000634060897	235,520
13. National Bank Ltd. Jessore Branch	Savings	002834035943	1,549,152
14. National Bank Ltd. Jessore Branch	Current	1028002062448	710
15. National Bank Ltd. Mymensingh Branch	Current	1026002079639	298
16. National Bank Ltd. Kishorganj Branch	SB	006534059995	605
17. National Bank Ltd. Khulna Branch	SB	000734068403	21,511

Reconciliation of mother account and project bank accounts has been done and the same is found in order.

**Transfer to amount from Mother A/C to Project A/C:**

<b>SL No</b>	<b>Name of the Bank</b>	<b>Branch</b>	<b>Account No.</b>	<b>Receipt Date</b>	<b>Amount in Taka</b>
1.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	28.03.2019	3,000,000
2.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	05.05.2019	2,950,000

3.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	26.05.2019	9,150,000
4.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	18.06.2019	7,000,000
5.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	18.06.2019	9,000,000
6.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	07.07.2019	4,800,000
7.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	28.07.2019	10,400,000
8.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	01.08.2019	8,200,000
9.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	16.09..2019	8,400,000
10.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	24.09.2019	4,800,000
11.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	17.10.2019	5700000
12.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	27.11.2019	4,400,000
13.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	27.11.2019	3,200,000
14.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	03.12.2019	7,000,000
15.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	29.12.2019	6,000,000
16.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	30.12.2019	4,000,000
17.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	30.12.2019	7,000,000
<b>Sub-Total</b>					<b>105,000,000</b>
<b>Remaining Amount</b>					<b>9,940,869</b>
<b>Total Balance</b>					<b>114,940,869</b>

Remaining balance of Tk. **9,940,869** has not been transferred from mother account to project account during the time of our audit.

**TOR-13:**

**In case of donations received in kinds, the valuation thereof should be included with grant shown in FD-4 (either separately or consolidated) and usage and balance of such kinds should be described in accordance with FD-5.**

**Compliance:**

It is confirmed that no grant in kinds/goods has been received by the project during the year under audit, as such FD-5 need not to be submitted.

**TOR-14:**

**Interest earned/exchange gain derived on foreign donations should have to be stated separately in the statement of accounts and whether permission/approval has been obtained**

from NGO Affairs Bureau for its use, should have to be mentioned. The bank interest cannot be refunded to the Donor. If needed, the NGOs have to spend/ use the amount on separate projects.

**Compliance:**

Bank interest amounting of Tk. 11,408 is earned by the project during the year under audit but not utilized. No exchange gain was derived on foreign donations received during the year under audit.

**TOR-15:**

Whether the NGO has maintained Cash Book/Bank Book, Ledger Book, Stock register, Asset register and other registers under double entry system of accounting as per requirement of Rule 12 of the Foreign Donation (Voluntary Activities) Regulation Act, 2016, this has to be mentioned.

**Compliance:**

As per Rule-12 of the Foreign Donation (Voluntary Activities) Regulation Act, 2016, books of account have been maintained following software based double entry system of accounting and stock register & asset register has duly been maintained by the organization.

**TOR-16:**

Whether separate project/donor-wise accounts are maintained or a consolidated accounts is maintained in respect of Revolving Loan Fund (RLF) against previously and currently implemented Foreign aided projects of the organization, whether separate project/donor-wise accounts are maintained or a consolidated accounts is maintained and separate audit was done every year should have to be mentioned.

If a separate consolidated account is not maintained for Micro Credit Funds out of foreign donation, the amount of service charges received from the loan disbursed out of project fund should be shown as receipts.

**Compliance:**

The project has no Micro Credit Program or Revolving Loan Fund (RLF) and the organization does not run any micro credit program.

**TOR – 17:**

Whether the NGO got Certificate from Micro Credit Regulatory Authority (MRA) for implementing Micro Credit Program out of Foreign Donation.

**Compliance:**

During the period under audit, the organization has not collected any license from Micro Credit Regulatory Authority (MRA) & the organization didn't operate any micro credit program.

**TOR – 18:**

Whether the amount of donation has been spent in foreign currency? If spent, the details thereof should have to be mentioned.



**Compliance:**

No expenditure was incurred in foreign currency by the organization during the year under audit.

**TOR – 19:**

**Whether excess expenditure has been incurred against particular head of expenditure or adjusted the expenditure of one head with another head or adjusted the expenditure of an unapproved head with an approved head? If done so, detailed description of the purpose of each excess expenditure along with the reason should have to be mentioned.**

**Compliance:**

On analysis of budget actual expenditure and budget variance report, it was found that overall expenditure was within limit of the approved budget but some cases head wise expenditure over its limit and explanation is given to **Annexure A/1**.

**TOR-20:**

**Whether Salary and Allowances of officers & staff of any amount and other expenditure exceeding Tk. 10,000.00 (Ten Thousand) are paid by bank account. This should be mentioned.**

**Compliance:**

It is confirmed that we have verified pay sheet and found that salary exceeding Tk. 10,000 per month were regularly paid through bank account as per order of NGO Affairs Bureau. In case of expenses more than Tk. 10,000 is paid through cheque.

**TOR-21**

**The information about source of loan and approval of NGO Affairs Bureau should be mentioned, if the project is implemented by taking loan.**

**If the project has been implemented by taking loan from any sources, reasons and sources of the loans along with comment as prior approval of NGOAB and Executive Committee of the NGO should be mentioned.**

**Compliance:**

On our verification, it was found that no loan was taken for implementation of the project during the period of our audit.

**TOR-22**

**Whether any member of Executive Committee and General Committee is taking salary and allowances or Honorarium. If so, the detailed information along with approval of Executive Committee is to be reported. Similarly, detailed statement of full or part salary or honorarium taken by the Chief Executive from project under audit or other project to be given in the report.**

**Compliance:**

We report that during the period 1<sup>st</sup> January, 2019 to 31<sup>st</sup> December, 2019. No Payments have been made to the members of the executive committee as remuneration.



### TOR-23

Whether the internal control system of the Organization is adequate and satisfactory, this should be mentioned in the report.

#### Compliance:

It appears to us from our test check that the internal control as followed by this NGO is effective and satisfactory.

### TOR-24

Whether any money was refunded to the Donor. If so, the detailed statement should have to be mentioned in the report.

#### Compliance:

We report that during 1<sup>st</sup> January, 2019 to 31<sup>st</sup> December, 2019 there was a refund to the donor. Details are given below:

Name of the donor	Amount (Taka)	Bank Name	Account Name	Bank Account No
Swiss Agency for Development Cooperation(SDC)	2,705,449	Standard Chartered Bank	Embassy of Switzerland, Dhaka	02 5625211 02

### TOR-25

Whether AIT and VAT was deducted from the bill as per Govt. rule (NBR) and whether this deducted AIT and VAT were properly deposited to Govt. Treasury and revenue stamp was affixed on Bill/Voucher in respect of transactions of the project. The amount of deductible AIT and VAT, actual deduction, deposit amount and arrear, if any should be presented as per following format.

SL. No.	Head of Expenditure as per Annexure-A/1	Amount of Expenditure	Deductible Amount		Deducted Amount		Deposited Amount		Due / Outstanding		Challan Number, Date, Bank Name & Branch
			4	5	6	7	8	9	10	11	
1	2	3	VAT	IT	VAT	IT	VAT	IT	VAT	IT	
<b>Total</b>											

#### Compliance:

- On our scrutiny we observed that, Revenue Stamps on payment voucher / bill against payment of Tk.400 or above have been duly affixed except in some cases at field level.
- In Bangladesh the audit of the NGO only conducted on test basis as a result it is not possible to confirm deduction and depositing of Tax at every cost centre and in every case. To the best



of our knowledge and observation, the organization has deducted Tax & Vat at source as per Govt. rules and deposited to Govt. treasury.

Total amount of VAT & Tax deducted at source & deposited to the treasury for this project have been shown in **Annexure-B** during the year.

#### **TOR-26**

**Whether the NGO has filed Income Tax Return each income year as a legal entity to the Income Tax Authority as per provisions of Income Tax Ordinance, 1984. Whether foreign employees working in the organization are paying Income Tax regularly and previous assessment year's Income Tax return has been filed and final assessment was done. This should be mentioned in the report.**

#### **Compliance:**

The Hunger Project Bangladesh submitted annual Income Tax Return to NBR as per Income Tax Ordinance 1984 and no foreign employee is working in the organization.

#### **TOR-27**

**Whether Income Generating Activities (IGA) is in operation under the concerned project of NGO? Whether income tax was paid on income derived from IGA? Or whether tax exemption certificate was obtained from NBR? The audit firm should give opinion on all these issues stating.**

#### **Compliance:**

The organization has no any Income Generating Activities under this project.

#### **TOR-28**

**Whether any member of Executive Committee and General Committee or any officers and staff of NGO have made Foreign Travel with the help of Foreign fund/Air Ticket or any other way. If so, the details thereof along with permission from NGO Affairs Bureau regarding Foreign Travel should have to be mentioned.**

#### **Compliance:**

No expenditure was incurred on account of foreign travel of foreign grant in foreign currency.

#### **TOR-29**

**A statement of Fixed Assets under the ownership of NGO during the audit period should be annexed with the report along with value.**

**Whether Fixed Assets/Deed/Rent agreement/Donated land/Car and other assets are in the name of NGO. This should also be mentioned.**

#### **Compliance:**

The project fixed asset has been shown in the Annexure-A of audited financial statements of the report. Deeds of office rent, vehicles are registered in the name of the organization.

### **TOR-30**

Whether assets procured out of project fund were sold or transferred. If so, whether approval from NGOAB was obtained, this should be reported.

#### **Compliance:**

One vehicle was sold during the reporting period which registration no. DHAKA METRO-GHA-11-1862 purchased in 1998. The organization has applied to NGOAB for seeking approval of the sale.

### **TOR-31**

Management letter stating the irregularities/unauthorized expenses/ expenses without budget provision etc. observed during the audit of concerned project should be submitted by audit firm to the management authority of NGO and a copy thereof should also be submitted to the Deputy Director (Inspection and Audit), NGO Affairs Bureau, Dhaka. If the management report is not required, this should be clearly stated.

#### **Compliance:**

During our audit, there is no significant reportable observation. So submission of management letter or report to the Deputy Director of NGO Affairs Bureau would not be needed.

### **TOR-32**

No audit firm is allowed to audit the project accounts of NGO for more than five consecutive years. Hence, the audit firm is required to certify that the project was not audited for more than five years.

#### **Compliance:**

We do hereby certify that the projects of the NGO under audit have not been audited by us continuously for more than five years. This is the 4<sup>th</sup> year audit of five years project and this is 1<sup>st</sup> time audit for us.

### **TOR-33**

Name of members of the Executive Committee/Governing Body/Management Committee should be mentioned in the report.

#### **Compliance:**

No local executive committee is available as The Hunger Project Bangladesh is the branch of The Global Hunger Project.

### **TOR-34**

Whether the NGO will bear the audit fee out of the respective project fund? This should be noted in the report.

#### **Compliance:**

All expenditure related to the audit fee of this project will be paid from the project fund.



**TOR-35**

Reference number of enlistment of CA firm along with date have to be mentioned in the audit report.

**Compliance:**

Our enlistment number with NGO Affairs Bureau is serial No. 52 vide circular No. 03.07.2666.657.43.253.17-51 dated 16.01.2020.

**TOR-36**

Whether all financial transactions are free from money laundering and terrorist financing needs to be examined and mentioned in the report.

**Compliance:**

As far as our test basis checking we did not find any financial transaction of this project which involved in Money Laundering & Terrorist Financing during our audit period.

**TOR-37**

The audit firm should provide an evidential opinion on whether the terms and conditions of the project approval letter have been followed properly by the NGO and whether local administrative government was engaged in implementing the project.

**Compliance:**


It is confirmed with led by evidence that all the terms and conditions of the project approval letter have been followed properly by the NGO & the local administrative government was actively involved in implementing the project activities.

**TOR-38**

Whether the audit has been performed within the stipulated time, if not, describe the reasons.

**Compliance:**

The audit has been started within stipulated time but report has been delayed due to COVID-19 situation.

Signature: 

Dated, Dhaka  
November 02, 2020

Name: **Md. Abu Sina FCA**  
**Senior Partner**  
Khan Wahab Shafique Rahman & Co.  
Chartered Accountants  
Rupali Bima Bhaban (5<sup>th</sup> & 6<sup>th</sup> Floor)  
7, Rajuk Avenue, Motijheel,  
**Dhaka-1000.**



**The Hunger Project Bangladesh**  
**Social Mobilization for Accountable Local Governance Towards Creating SDG Unions**  
**Schedule of Vat & Tax**  
As at 31 December 2019

Annexure-B

Sl No.	Particulars	Expenses amount	Deductible Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ ITpayment Challan no.	Date
			4	5	6	7	8	9	10	11		
	2	3	VAT	IT	VAT	IT	VAT	IT	VAT	IT	12	13
<b>1</b>	<b>Pay and Allowance</b>											
1.1	Pay for project personnel	35,055,921		719,481	-	719,481	-	719,481			14, 14, 19, 1, 33, 16, 11, 29, 12, 9, 144, 15, 15	1/31/2019, 3/3/2019, 3/31/2019, 5/29/2019, 6/26/2019, 7/31/2019, 8/28/2019, 10/29/2019, 11/28/2019, 12/29/2019, 9/29/2019, 5/9/2019, 5/9/2019
1.2	Allowances for Project personnel	8,328,949			-	-	-	-				
	<b>Sub Total</b>	<b>43,384,870</b>	<b>-</b>	<b>719,481</b>	<b>-</b>	<b>719,481</b>	<b>-</b>	<b>719,481</b>	<b>-</b>	<b>-</b>		
<b>2</b>	<b>Audio Video and Film Production, documentary</b>	5,175			-	-	-	-				
<b>3</b>	<b>Publications</b>	-			-	-	-	-				
3.1	Publication of periodic News Letter	75,970	3,495	632	3,495	632	3,495	632			69,70,7,10	9/19/2019,5/9/2019
3.2	Information booklet, brochures etc				-	-	-	-				
	<b>Sub total</b>	<b>81,145</b>	<b>3,495</b>	<b>632</b>	<b>3,495</b>	<b>632</b>	<b>3,495</b>	<b>632</b>	<b>-</b>	<b>-</b>		
<b>4</b>	<b>Works with Union Parishad</b>				-	-	-	-				
a	Project introduction and MoU signing	139,138			-	-	-	-				
b	Training to elected representative of Union Parishad	487,481	54,000	19,410	54,000	19,410	54,000	19,410			808,802, 969,983	12/18/2019, 12/29/2019
c	Support to arrange Ward Shava	189,690			-	-	-	-				
d	Arranging Participatory Open Budget meeting	44,564			-	-	-	-				
e	Support for publication of Annual report of Union Parishad,	-			-	-	-	-				
f	Technical Support for preparing five years Plan Book	-			-	-	-	-				
g	Study tour to abroad of UP Representatives	-			-	-	-	-				



Sl No.	Particulars	Expenses amount	Deductable Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ ITpayment Challan no.	Date
h	Formation for Standing Committee	-			-	-	-	-				
i	Refreshers workshops with Standing committee	64,935			-	-	-	-				
j	Inter union exposure visit of 20 representatives	-			-	-	-	-				
k	Follow up meeting with Union Parishad	64,659			-	-	-	-				
l	Technical support to UP for Revenue raising	-			-	-	-	-				
		-			-	-	-	-				
	<b>Sub Total</b>	<b>990,467</b>	<b>54,000</b>	<b>19,410</b>	<b>54,000</b>	<b>19,410</b>	<b>54,000</b>	<b>19,410</b>	-	-		
5	<b>Activities with Community for enhance their Capacity to Achieve SDGs Mobilization</b>											
a	Citizenship and social harmony/VCAW workshop	708,085			-	-	-	-				
b	Animator training	3,605,842	159,918	96,192	159,918	96,192	156,589	95,497	3,329	695	175,151 , 176,163 , 72,71 , 755, 756 , 289, 292 , 255, 256, 257, 261, 262, 263 , 6 , 710, 711, 712, 713 , 11 , 26, 27 , 7, 8 , 31 , 568,562 , 67, 68, 69 , 15, 16, 17 , 6 , 6, 7 , 8, 9 , 23, 28 , 24, 25 , 6 , 6, 7 , 8, 9 , 23, 28 , 24, 25 , 817 , 59, 60, 61 , 19, 20, 21 , 30,31 , 3,4 , 17,19	10/27/2019 , 10/27/2019 , 10/30/2019 , 3/21/2019 , 4/23/2019 , 5/28/2019 , 5/16/2019 , 6/27/2019 , 3/28/2019 , 3/25/2019 , 6/17/2019 , 6/27/2019 , 11/28/2019 , 4/30/2019 , 7/25/2019 , 5/16/2019 , 7/18/2019 , 9/30/2019 , 9/18/2019 , 4/24/2019 , 5/16/2019 , 7/18/2019 , 9/30/2019 , 9/18/2019 , 4/24/2019 , 7/17/2019 , 12/18/2019 , 12/29/2019 , 6/18/2019 , 12/22/2019 , 12/17/2019
c	Impart Community facilitator training	-			-	-	-	-				
d	TOT to active volunteers to create volunteer trainers	411,816	12,908	8,496	12,908	8,496	12,908	8,496			M-6.3,686 , Mushok 11-402, 403 & Tax-686 , Mushok-11(428), 188	10/27/2019 , 10/24/2019 , 12/15/2019
e	Refreshers Course of volunteer trainers	-			-	-	-	-				
f	Review, Follow up meeting with volunteers	1,218,819			-	-	-	-				



Sl No.	Particulars	Expenses amount	Deductible Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ ITpayment Challan no.	Date
g	Formation of Social unit and follow-up meeting	75,904	8,254	2,934	8,254	2,934	8,031	2,874	223	60	17, 18,20,13,176	9/18/2019, 11/25/2019,10/17/2019,11/12/2019,
h	Upazila Women Development forum Formation and meeting	-			-	-	-	-				
i	Honorarium for community mobilizes	10,001,746			-	-	-	-				
		-			-	-	-	-				
	<b>Sub Total</b>	<b>16,022,212</b>	<b>181,080</b>	<b>107,622</b>	<b>181,080</b>	<b>107,622</b>	<b>177,528</b>	<b>106,867</b>	<b>3,552</b>	<b>755</b>		
<b>6</b>	<b>Social and political Empowerment of women and Girls Child Rights</b>				-	-	-	-				
a	Women Leadership Development Training	3,182,881	112,617	63,737	112,617	63,737	109,529	63,112	3,088	625	94,95, 103,104, 971,972, 1016, 1007, 23,24, 85, 86, 6, 155, 239, 240	10/22/2019, 10/23/2019, 11/17/2019, 11/27/2019, 12/3/2019, 12/18/2019, 12/15/2019, 7/16/2019, 12/30/2019, 11/27/2019
b	Follow up meeting and training with trained women	1,712,692	10,750	1,362	10,750	1,362	10,750	1,362			18, 561,562, 978,987, 64, 65, 66, 67, 68, 12, 5, 6, 5, 25,26, 135, 567,566, 79,80, 132, 133, 16, 12, 20, 18, 19, 21, 7, 8, 9, 8, 9, 26, 27, 28, 10, 11, 12, 20, 21, 22, 64, 27, 28, 29, 145, 146, 643, 646, 645, 642, 644, 14, 15, 157, 5,7	11/12/2019, 11/12/2019, 11/17/2019, 2/28/2019, 3/28/2019, 6/17/2019, 5/22/2019, 12/5/2019, 11/28/2019, 11/28/2019, 12/4/2019, 11/28/2019, 5/14/2019, 8/22/2019, 9/29/2019, 9/29/2019, 10/24/2019, 5/26/2019, 5/26/2019, 4/24/2019, 2/25/2019, 9/18/2019, 10/10/2019, 7/28/2019, 12/30/2019, 11/28/2019, 11/24/2019, 11/24/2019, 12/29/2019, 12/29/2019, 11/25/2019, 10/24/2019
c	Celebrate international Women Day	164,372	3,966		3,966	-	3,966	-			712, 711, 710, 709, 708, 713, 24	4/2/2019, 4/2/2019, 4/2/2019, 4/2/2019, 4/2/2019, 4/2/2019, 4/25/2019



Sl No.	Particulars	Expenses amount	Deductible Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ ITpayment Challan no.	Date
d	Cerebrate Girls Child Day	278,713	16,744	3,788	16,744	3,788	16,744	3,788			3, 1025, 36, 05, 35, 1022, 07, 05, 160,166, 159,167, 158,168, 157,169, 76, 83, 129, 18, 16, 40,41, 42,43	10/16/2019, 10/15/2019, 10/28/2019, 10/24/2019, 10/28/2019, 10/15/2019, 10/24/2019, 10/24/2019, 10/27/2019, 10/27/2019, 10/27/2019, 10/27/2019, 10/27/2019, 10/17/2019, 10/27/2019, 10/27/2019, 11/12/2019, 11/12/2019
e	Workshop on women and girls issue in each unio	-			-	-	-	-				
f	Legal and other Support for victim women	-			-	-	-	-				
g	National Women Leaders' Convention of trained women	1,665,084	108,668	14,446	108,668	14,446	98,220	10,008	10,448	4,438	964,979, 290,291, 1, 61, 16,25, 20, 59,63, 60, 2, 1, 13, 21, 22, 20, 19, 17, 18, 55,56	12/29/2019, 12/29/2019, 12/30/2019, 12/15/2019, 12/11/2019, 12/17/2019, 12/15/2019, 12/15/2019, 12/22/2019, 12/22/2019, 12/11/2019, 11/12/2019, 12/11/2019, 12/11/2019, 12/11/2019, 12/11/2019, 12/11/2019, 12/15/2019
	<b>Sub Total</b>	<b>7,003,742</b>	<b>252,745</b>	<b>83,333</b>	<b>252,745</b>	<b>83,333</b>	<b>239,209</b>	<b>78,270</b>	<b>13,536</b>	<b>5,063</b>		
7	Youth Development and Engagement in Social Actions											



SI No.	Particulars	Expenses amount	Deductible Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ITpayment Challan no.	Date
a	Youth Leadership Development Training	2,842,528	85,443	19,430	85,443	19,430	82,831	18,897	2,612	533	84, 83 , 90, 91 , 88, 89 , 92, 93 , 10,631,064 , 1062 , 1061 , 10,231,024 , 1021 , 172,154 , 173,153 , 174,152 , 156,170 , 76,75 , 77,78 , 81,82 , 80,79 , 11,121,113 , 10,471,050 , 1049 , 1051 , 10,671,068 , 10,202,021 , 72 , 70 , 69 , 71 , 31 , 32 , 28, 29, 30 , 3, 4, 6 , 10,611,062 , 134 , 135 , 134 , 135 , 134 , 135 , 131,130 , 136 , 137 , 134,135 , 134,135 , 134 , 135 , 130,164 , 12,87 , 809,981,966 , 10,231,024 , 1008 , 1025 , 103,242 , 93,243 , 92,251 , 128,245 , 121,244 , 16, 17, 18, 19 , 79, 80 , 7, 12 , 66, 67, 68, 69 , 18, 27 , 10, 23 , 143, 144, 841 , 106 , 101 , 104 , 107 , 105 , 9,10 , 11,12 , 55,56	10/24/2019 , 10/24/2019 , 10/24/2019 , 10/24/2019 , 10/27/2019 , 10/23/2019 , 10/23/2019 , 10/15/2019 , 10/15/2019 , 10/27/2019 , 10/27/2019 , 10/27/2019 , 10/30/2019 , 10/30/2019 , 10/30/2019 , 10/30/2019 , 11/3/2019 , 11/5/2019 , 11/5/2019 , 11/5/2019 , 11/14/2019 , 11/17/2019 , 2/28/2019 , 2/28/2019 , 2/28/2019 , 2/28/2019 , 3/25/2019 , 3/25/2019 , 5/22/2019 , 12/1/2019 , 11/28/2019 , 11/28/2019 , 11/28/2019 , 12/1/2019 , 11/28/2019 , 11/28/2019 , 11/28/2019 , 12/29/2019 , 12/29/2019 , 12/29/2019 , 12/22/2019 , 12/15/2019 , 12/22/2019 , 11/27/2019 , 11/27/2019 , 11/27/2019 , 11/27/2019 , 10/27/2019 , 9/30/2019 , 12/29/2019 , 9/18/2019 , 7/28/2019 , 12/30/2019 , 10/17/2019 , 10/17/2019 , 10/17/2019 , 10/17/2019 , 10/17/2019 , 11/12/2019
b	TOT for Youth Activist for impart youth Training	389,419	58,864	20,196	58,864	20,196	58,864	20,196			Mushok-11(430), 189 , 18, 15 , 13 , 12 , T-16,44	12/15/2019 , 10/24/2019 , 10/24/2019 , 10/24/2019 , 11/12/2019
c	Refreshers Courses for youth Volunteer Trainers	195,141			-	-	-	-				
d	Arrange Math Olympiad	-			-	-	-	-				
e	Arrange Democracy Olympiad	-			-	-	-	-				



SI No.	Particulars	Expenses amount	Deductable Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ ITpayment Challan no.	Date
f	Support for Social Action project	419,454	1,503	-	1,503	-	1,503	-			42, 41, 103, 104, 05, 118, 02, 03, 05, 92, 126	11/25/2019, 11/25/2019, 11/25/2019, 11/25/2019, 12/1/2019, 12/24/2019, 12/26/2019, 12/26/2019, 12/26/2019, 12/23/2019, 12/22/2019
g	Formation of youth unit through workshop.	409,891			-	-	-	-				
h	Regional planning and review meeting	380,202	9,692	2,172	9,692	2,172	4,170	357	5,522	1,815	22,23, 11,84, 3, 13, 16, 44, 2, 4, 47,48	12/5/2019, 12/18/2019, 11/12/2019, 11/13/2019, 11/13/2019, 11/24/2019, 12/30/2019, 11/12/2019
i	Achiever summit of youth ,	384,888	22,716	6,823	22,716	6,823	22,716	6,823			13,14, 78	5/9/2019, 12/30/2019
j	National Youth Conference of about 1000 youth	226,394	1,946	519	1,946	519	-	-	1,946	519		
k	Youth Day Celebration				-	-	-	-				
l	Online training for students				-	-	-	-				
	<b>Sub Total</b>	<b>5,247,917</b>	<b>180,164</b>	<b>49,140</b>	<b>180,164</b>	<b>49,140</b>	<b>170,084</b>	<b>46,273</b>	<b>10,080</b>	<b>2,867</b>		
8	<b>Participatory action Research (PAR and Livelihoods Development</b>				-	-	-	-				
a	PAR workshop	416,869	14,185	4,330	14,185	4,330	13,871	4,246	314	84	10,701,069, 1072, 10,021,003, 135, 806,810, 03,04, 963,978, 963,978, 15, 1152, 14, 1152, 1007, 293,292,32, 52, 53, 54, 7, 8, 34, 35, 17, 16, 32, 33, 62, 63,65	11/14/2019, 11/14/2019, 11/19/2019, 11/28/2019, 12/18/2019, 12/26/2019, 12/29/2019, 12/29/2019, 12/18/2019, 12/29/2019, 12/18/2019, 12/29/2019, 12/15/2019, 12/29/2019, 12/18/2019, 10/2/2019, 10/29/2019, 12/29/2019, 12/29/2019, 10/29/2019, 11/28/2019
b	Par Facilitator Training	-			-	-	-	-				



SI No.	Particulars	Expenses amount	Deductible Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ ITpayment Challan no.	Date
c	Par Periodic Reflection workshop	956,628	33,931	9,482	33,931	9,482	33,407	9,342	524	140	185, 20, 3, 162,164, 1114, 8, 8, 1071, 3, 25, 41, 102, 1022, 1058, 1057, 1060, 1063, 1069, 32, 38, 15, 1, 152, 27, 25, 24, 26, 1576652491, 60, 77, 78, 1007, 280,283, 282,285, 286,287, 270, 271, 12, 3, 3, 1, 2, 4, 58, 59, 60, 61, 62, 63, 64, 65, 5, 6, 7, 24, 25, 26, 40, 90, 91	10/27/2019, 10/21/2019, 10/27/2019, 10/27/2019, 11/3/2019, 11/14/2019, 11/14/2019, 11/14/2019, 11/21/2019, 11/20/2019, 11/28/2019, 11/28/2019, 11/28/2019, 12/1/2019, 12/1/2019, 12/1/2019, 12/1/2019, 12/1/2019, 12/1/2019, 11/28/2019, 12/29/2019, 12/19/2019, 12/22/2019, 12/23/2019, 12/19/2019, 12/19/2019, 12/18/2019, 12/19/2019, 12/18/2019, 12/23/2019, 12/15/2019, 12/15/2019, 12/15/2019, 12/29/2019, 12/29/2019, 12/29/2019, 12/30/2019, 7/25/2019, 10/24/2019, 10/24/2019, 10/24/2019, 12/29/2019, 5/26/2019, 7/28/2019, 11/13/2019, 12/24/2019
d	Training on Savings and Credit Management	-			-	-	-	-				
e	Par retreat course for Facilitator	-			-	-	-	-				
	<b>Sub Total</b>	<b>1,373,497</b>	<b>48,116</b>	<b>13,812</b>	<b>48,116</b>	<b>13,812</b>	<b>47,278</b>	<b>13,588</b>	<b>838</b>	<b>224</b>		
9	<b>Organize People Against Violence and Create Social Harmony</b>											
a	Impart PAVE training	3,403,637	137,297	56,560	137,297	56,560	137,297	56,560			847,848, 843,850, 162,167, 43,44, 102,112, 108, 154, 155, 102, 159, 95, T59,28, 20,21, 25,26, 22,23, 61,62, T-17,143	11/28/2019, 11/28/2019, 3/11/2019, 3/25/2019, 10/17/2019, 10/17/2019, 11/25/2019, 11/26/2019, 12/23/2019, 6/18/2019, 7/25/2019, 7/25/2019, 7/25/2019, 9/19/2019, 9/29/2019
b	Workshop on Social harmony	462,973	270		270	-	270	-			96	10/17/2019



Sl No.	Particulars	Expenses amount	Deductible Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount	Reff:VAT/ ITpayment Challan no.	Date
c	Organize Need based and Thematic Peace event	3,086,288	27,956	1,406	27,956	1,406	27,956	1,406		98,99 , 886 , 891 , 881 , 885 , 887 , 882 , 883 , 884 , 890 , 889 , 572,574 , 413,414 , 122,250 , 100,248 , 298,299 , 273,271 , 296,297 , 275 , 276 , 277 , 278 , 95 , 30 , 33 , 109 , 99 , 77 , 34 , 35 , 36 , 37 , 38 , 39 , 208 , 123 , 116 , 124 , 94 , 110 , 111 , 97 , 249 , 98 , 158 , 100 , 99 , 101 , 104 , 5 , 6 , 103 , 152 , 98 , 2 , 8 , 9 , 6 , 3 , 7 , 5 , 100 , 101 , 103 , 102 , 104 , 105 , 131 , 132 , 37 , 36 , 33 , 34 , 98 , 122 , 130 , 123 , 99 , 125 , 124	10/23/2019 , 10/31/2019 , 10/31/2019 , 10/31/2019 , 10/31/2019 , 10/31/2019 , 11/28/2019 , 12/22/2019 , 11/27/2019 , 11/27/2019 , 12/29/2019 , 12/29/2019 , 12/29/2019 , 12/30/2019 , 12/30/2019 , 10/17/2019 , 10/21/2019 , 10/21/2019 , 10/17/2019 , 10/17/2019 , 10/27/2019 , 1/30/2019 , 8/26/2019 , 10/17/2019 , 10/17/2019 , 10/17/2019 , 10/17/2019 , 11/25/2019 , 11/26/2019 , 11/26/2019 , 11/26/2019 , 11/24/2019 , 11/24/2019 , 11/26/2019 , 11/25/2019 , 12/23/2019 , 12/30/2019 , 12/30/2019 , 12/30/2019 , 12/30/2019 , 12/30/2019 , 12/23/2019 , 12/23/2019 , 12/23/2019 , 12/23/2019 , 12/22/2019 , 12/22/2019 , 12/12/2019 , 12/12/2019 , 12/12/2019 , 12/23/2019 , 12/22/2019 , 12/22/2019 , 12/23/2019 , 12/22/2019 , 12/22/2019
d	Inter political party dialogue at district and upzila level	797,562			-	-	-	-			
e	National convention of peace ambassadors	1,275,586	94,192	28,920	94,192	28,920	94,192	28,920		507,506 , 558,559 , 183 , Mushok-11(432) , 181 , 29 , 35 , 28 , 31 , 30 , 32 , 57,58 , 38,39	10/27/2019 , 11/12/2019 , 12/15/2019 , 12/15/2019 , 12/12/2019 , 12/12/2019 , 11/12/2019 , 11/12/2019
f	Ambassador Development Training	55,350	-	483	-	483	-	483		88	12/30/2019



SI No.	Particulars	Expenses amount	Deductable Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ ITpayment Challan no.	Date
g	Follow up meeting with Ambassador	880,829	1,768	23,341	1,768	23,341	1,768	23,341			118, 25, 29, 29, 25, 23, 63, 28, 89	10/17/2019, 10/22/2019, 12/24/2019, 12/4/2019, 10/12/2019, 4/24/2019, 4/16/2019, 3/28/2019, 12/30/2019
h	PPG refreshers training	2,861,304	30,721	11,640	30,721	11,640	30,721	11,640			11,16, M-11,18, 20,21, 59,60, M-11,68, 14	8/21/2019, 8/21/2019, 9/1/2019, 9/19/2019, 9/19/2019, 10/17/2019
i	Refreshers training to volunteers for Social harmony workshop	146,086	501	5,311	501	5,311	501	5,311			714, 715, 818	6/27/2019, 7/17/2019
j	Training on Grant mangemnet and award giving	-			-	-	-	-				
	<b>Subtotal</b>	<b>12,969,615</b>	<b>292,705</b>	<b>127,661</b>	<b>292,705</b>	<b>127,661</b>	<b>292,705</b>	<b>127,661</b>	-	-		
<b>10</b>	<b>Community Development for SDG Focus Union</b>											
a	Provide Skills Development training	1,284,694	1,276	16,926	1,276	16,926	1,276	16,926			97,101, 96,100, 102, 514, 560, 007, 06, 05, 04, 03, 02, 01, 979,980, 900,901, 897, 896, 887, 891, 888, 846, 844, 24, 21, 801, 805, 02, 01, 006, 40, 007, 970, 971, 967, 975,986, 967, 972, 0, 0, 109, 1011, 04	10/23/2019, 10/23/2019, 10/23/2019, 11/12/2019, 11/12/2019, 11/14/2019, 11/14/2019, 11/14/2019, 11/14/2019, 11/14/2019, 11/14/2019, 11/14/2019, 11/17/2019, 11/27/2019, 11/27/2019, 11/27/2019, 11/27/2019, 11/27/2019, 11/27/2019, 11/28/2019, 11/28/2019, 12/5/2019, 12/5/2019, 12/18/2019, 12/18/2019, 12/26/2019, 12/26/2019, 12/29/2019, 12/29/2019, 12/29/2019, 12/29/2019, 12/29/2019, 12/29/2019, 12/29/2019, 12/30/2019, 12/30/2019, 12/30/2019, 12/24/2019, 12/26/2019
b	Provide Training on Homestead Gardening	-			-	-	-	-				
c	Run Adult Literacy Center	-			-	-	-	-				
d	Meeting with School management committee	191,456			-	-	-	-				



Sl No.	Particulars	Expenses amount	Deductible Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount	Reff:VAT/ ITpayment Challan no.	Date
e	Meeting with Parents	271,064	311		311	-	311	-		39, 41	11/13/2019, 11/13/2019
f	Courtyard meeting with pregnant mothers	294,047	2,664		2,664	-	2,664	-		183, 13, 14, 69, 68, 184, 19, 17, 16, 1010, 20, 1101, 4, 18, 1, 05, 5, 38, 15, 16, 15, 16	10/23/2019, 10/23/2019, 10/23/2019, 10/24/2019, 10/24/2019, 10/27/2019, 10/21/2019, 10/24/2019, 10/24/2019, 10/27/2019, 11/18/2019, 11/20/2019, 11/21/2019, 11/26/2019, 11/25/2019, 11/21/2019, 11/21/2019, 11/27/2019, 11/27/2019, 11/26/2019, 11/26/2019, 12/19/2019
g	Safe School for Girls	5,903,988	127,487	50,118	127,487	50,118	127,487	50,118		66,67, 59, 175, 66, 60, 67, 61, 175, 73,74, 161,165, 982,983, 976,977, 985,986, 981,984, 259, 894,895, 892,893, 881,882, 883,884, 885,886, 849,845, 07, 1016, 1015, 05, 05, 127, 1268, 06, 07, 126, 127, 571,570, 126, 127, 415,422, 421,423, 416,424, 25,26, 35,59, 24,51, 08,09, 39,64, 92,87, 68,100, 961,976, 973,984, 965,980, 962,977, 974,985, 968,982, 0, 0, 10,881,089, 1086, 110, 1086, 11,571,156, 1101, 1002, 11,591,158, 11,541,155, 108, 11,121,113, 1002, 71, 70, 10,081,009, 20,246, 17,247, 63,65, 288,289, 276,277, 281,284, 278,274, 279,275, 273, 274, 32, 33, 28,34, 16, 25, 4, 5, 175, 57, 58, 59, 60, 61, 62, 63, 65, 66, 67, 117, 119, 113, 120, 114, 21, 5, 42, 28,29	10/22/2019, 10/10/2019, 10/10/2019, 10/10/2019, 10/10/2019, 10/10/2019, 10/30/2019, 10/27/2019, 11/17/2019, 11/17/2019, 11/17/2019, 11/17/2019, 5/28/2019, 11/27/2019, 11/27/2019, 11/27/2019, 11/27/2019, 11/28/2019, 11/28/2019, 11/27/2019, 11/27/2019, 11/28/2019, 11/28/2019, 12/1/2019, 12/1/2019, 11/25/2019, 11/25/2019, 11/28/2019, 11/28/2019, 11/28/2019, 12/22/2019, 12/22/2019, 12/22/2019, 12/18/2019, 12/11/2019, 12/18/2019, 12/4/2019, 12/26/2019, 12/29/2019, 12/29/2019, 12/29/2019, 12/29/2019, 12/29/2019, 12/29/2019, 12/29/2019, 12/29/2019, 12/30/2019, 12/30/2019, 12/26/2019, 12/30/2019, 12/26/2019, 12/29/2019, 12/24/2019, 12/23/2019, 12/23/2019, 12/23/2019



SI No.	Particulars	Expenses amount	Deductible Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ ITpayment Challan no.	Date
												12/29/2019 , 12/29/2019 , 12/30/2019 , 12/24/2019 , 12/23/2019 , 12/26/2019 , 12/26/2019 , 12/26/2019 , 11/27/2019 , 11/27/2019 , 12/24/2019 , 12/29/2019 , 12/29/2019 , 12/29/2019 , 12/29/2019 , 12/29/2019 , 12/30/2019 , 12/30/2019 , 4/17/2019 , 9/18/2019 , 9/29/2019 , 10/23/2019 , 10/10/2019 , 10/17/2019 , 10/17/2019 , 10/14/2019 , 11/25/2019 , 11/13/2019 , 6/18/2019
h	Carry out Campaign to stop violence against Women	585,982			-	-	-	-				
i	Campaign to stop child Marriage and Marriage registration	605,600	20,861	3,908	20,861	3,908	20,861	3,908			29,31 , 28,30 , 14 , 16 , 17,19 , 36,37 , 15,23	12/30/2019 , 12/30/2019 , 10/24/2019 , 10/24/2019 , 10/24/2019 , 11/12/2019 , 12/11/2019
j	Campaign safe drinking water, sanitation and hygienic	398,879			-	-	-	-				
k	Campaign among on safe drinking water, sanitation and hygienic	-			-	-	-	-				
l	Campaign for tree plantation to protect environment	-			-	-	-	-				
m	Workshop with community people on disaster management	-			-	-	-	-				





SI No.	Particulars	Expenses amount	Deductible Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ ITpayment Challan no.	Date
m	Arrange projection meeting of candidates and voters	87,472	195	1,350	195	1,350	195	1,350	-	-	19, 20	11/12/2019, 11/12/2019
n	Roundtable discussion, workshop, dialogues, planning meeting etc	780,135	17,913	5,447	17,913	5,447	17,913	5,447	-	-	81, 82, 565,566, 563,564, 898,899, 135, 134, 124,125, 128, 129, 130, 131, 272, 269, 32, 33, 34, 35, 36, 37, 21,22, 22,23, 4,6	10/24/2019, 11/12/2019, 11/12/2019, 11/27/2019, 11/28/2019, 11/28/2019, 11/28/2019, 11/28/2019, 12/30/2019, 9/12/2019, 9/12/2019, 9/12/2019, 9/12/2019, 9/12/2019, 4/25/2019, 6/18/2019, 10/24/2019
o	Candidate information distribution	726,129	171,720	47,467	171,720	47,467	157,470	44,617	14,250	2,850	T-23,24	6/24/2019
	<b>Sub total</b>	<b>8,084,163</b>	<b>377,804</b>	<b>182,918</b>	<b>377,804</b>	<b>182,918</b>	<b>355,562</b>	<b>178,104</b>	<b>22,242</b>	<b>4,814</b>		
	<b>Project cost excluding M&amp;E</b>	<b>116,214,664</b>	<b>1,861,168</b>	<b>1,486,783</b>	<b>1,861,168</b>	<b>1,486,783</b>	<b>1,809,835</b>	<b>1,472,771</b>	<b>51,333</b>	<b>14,012</b>		
12	<b>Monitoring and Evaluation</b>	3,809,812	67,467	25,296	67,467	25,296	67,467	25,296	-	-	260, 265, 266, 10,13, 22,23, 156, 19, 1306, 1008, 1007, 54, 55, mushok-11(431), Mushok-11(431), 186, Mushok-11(431), 186, 53,54, 59,60,73, 73, 19, 6, 9, 302.303,75, 76, 77, 78, 79, 80, 81, 82, 83, 84,85, 86, 87, 88, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 74, 75, 76, 77, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 12, 74, 75, 76, 77, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 8, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 10,8,9,64,66, 19,24	5/28/2019, 5/28/2019, 1/31/2019, 6/19/2019, 12/30/2019, 6/18/2019,12/15/2019, 12/15/2019, 12/15/2019, 11/17/2019, 12/15/2019, 12/15/2019, 12/15/2019, 11/12/2019, 11/12/2019, 8/19/2019, 8/19/2019, 9/18/2019, 10/2/2019, 6/27/2019, 7/17/2019, 8/19/2019, 6/27/2019, 7/17/2019, 6/30/2019, 8/19/2019, 7/17/2019, 7/28/2019, 9/29/2019,10/24/2019,12/24/2019, 9, 8/21/2019
	<b>Total Project Cost</b>	<b>120,024,476</b>	<b>1,928,635</b>	<b>1,512,079</b>	<b>1,928,635</b>	<b>1,512,079</b>	<b>1,877,302</b>	<b>1,498,067</b>	<b>51,333</b>	<b>14,012</b>		
13	<b>Capital Expenditure</b>											
a	Purchase of vehicle	-										



SI No.	Particulars	Expenses amount	Deductible Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ ITpayment Challan no.	Date
b	Motor Cycle	-			-	-	-	-				
c	Computer/laptop	607,621		7,174	-	7,174	-	7,174	-	-	57, 22, 57	7/11/2019, 8/21/2019, 12/15/2019
d	Printer	40,685		504	-	504	-	504			13	8/21/2019
e	Photocopy Machine	-			-	-	-	-				
f	Camera	-			-	-	-	-				
g	Projector	94,386	6,586	1,756	6,586	1,756	6,586	1,756			713, 714, 713, 714	12/17/2019, 12/17/2019
h	Furniture and Fixture	18,760			-	-	-	-				
i	Equipments	46,424			-	-	-	-				
	<b>Sub total</b>	<b>807,876</b>	<b>6,586</b>	<b>9,434</b>	<b>6,586</b>	<b>9,434</b>	<b>6,586</b>	<b>9,434</b>	-	-		
<b>14</b>	<b>Over Head Cost</b>				-	-	-	-				
a	Travel/DSA Expenses (Home)	3,272,619	8,088	1,214	8,088	1,214	6,848	966	1,240	248	13, 181, 182, 151, 152, 153, 154	6/18/2019, 12/15/2019, 12/30/2019
b	Travel/DSA Expenses (Abroad)	-			-	-	-	-				
c	Rent Office	3,337,324	314,289	102,705	314,289	102,705	314,289	102,705			91,93, 86, 87, 171,155, 24, 26, 17, 21, 974,975, 776, 777, 34, 35, 62, 63, 33, 34, 81, 82, 32, 33, 122, 573,575, 29, 30, 122, 803,807, 61,62, 10,151,014, 1016, 1017, 27, 150,145, 149,144, 5, 6, 2, 3, 13, 14, 13, 14, 70, 71, 22, 23, 81, 82, 10, 11, 8, 13, 30, 31, 40, 41, 61, 62, 24, 26, 30, 29, 26, 24, 38, 31, 32,34, 21,22, 40, 41, 30,31, 25,26, 81, 82, 10, 11, 8, 10, 30, 31, 61, 62, 24, 26, 6, 11, 56, 57, 59, 60, 89, 90, 89, 90, 10,12, 55,56, 07,08, 184, 185, 63, 64, 15, 16, 115, 126, 153, 31, 209, 210, 129, 25,23, 71,72(311), 17,16, 5,4, 58,62, 20,21, 58,59	10/23/2019, 10/24/2019, 10/27/2019, 10/22/2019, 11/12/2019, 11/17/2019, 11/17/2019, 1/24/2019, 2/28/2019, 3/25/2019, 10/27/2019, 6/27/2019, 11/28/2019, 11/28/2019, 12/12/2019, 12/12/2019, 11/28/2019, 12/18/2019, 12/24/2019, 12/24/2019, 12/24/2019, 12/24/2019, 12/29/2019, 9/3/2019, 9/3/2019, 10/24/2019, 8/28/2019, 7/25/2019, 5/14/2019, 4/30/2019, 9/29/2019, 10/27/2019, 5/26/2019, 2/25/2019, 7/28/2019, 1/31/2019, 4/16/2019, 9/18/2019, 12/12/2019, 12/12/2019, 10/22/2019, 10/22/2019, 9/12/2019, 9/12/2019, 1/15/2019, 2/20/2019, 1/31/2019, 3/14/2019, 4/25/2019, 10/27/2019, 5/26/2019, 2/25/2019, 7/28/2019, 4/16/2019, 9/18/2019, 9/30/2019, 12/29/2019,



Sl No.	Particulars	Expenses amount	Deductible Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ ITpayment Challan no.	Date
												11/30/2019 , 6/27/2019 , 3/18/2019 , 5/19/2019 , 5/30/2019 , 6/20/2019 , 12/15/2019 , 12/18/2019 , 11/21/2019 , 10/17/2019 , 11/25/2019 , 12/12/2019 , 12/12/2019 , 12/22/2019 , 8/21/2019 , 9/19/2019 , 10/17/2019 , 11/19/2019 , 12/15/2019 , 6/18/2019 , 7/11/2019
d	Water	123,689			-	-	-	-				
e	Electricity	352,828			-	-	-	-				
f	Fuel and gas	298,124			-	-	-	-				
g	Petrol, Oil and Lubricants	175,414			-	-	-	-				
h	Books and Periodical	44,762			-	-	-	-				
i	Advertising and publicity	89,660	3,950	3,246	3,950	3,246	3,950	3,246			M-11,23 , 21 , M-11,48 , M-11,10 , M-11,10 , M-11,72 , M-11,8 , M-11,7	4/10/2019 , 6/19/2019 , 7/11/2019 , 8/21/2019 , 8/21/2019 , 9/30/2019 , 10/17/2019 , 12/29/2019
j	Stationery, seal, and Stamps	359,374	11,074	3,888	11,074	3,888	10,585	3,757	489	131	36,39 , 04,07 , 25,26 , 18 , 15,24 , 8,17 , 64,65 , 12,14	3/25/2019 , 5/19/2019 , 6/19/2019 , 6/18/2019 , 7/31/2019 , 8/21/2019 , 9/19/2019 , 12/11/2019
k	Printing and Binding	249,901	40	-	40	-	40	-			127	12/22/2019
l	Entertainment and staff Expenses	217,777	7,284	2,554	7,284	2,554	6,900	2,451	384	103	889.89 , 23,24 , 161,163 , 25,26 , 11,19 , 01,06 , 29,30 , 49,50 , 53,54 , 7,12 , 66,67 , 6,7 , 51,52 , 16,18	11/27/2019 , 2/20/2019 , 3/11/2019 , 4/10/2019 , 5/19/2019 , 5/19/2019 , 6/26/2019 , 7/11/2019 , 7/11/2019 , 8/21/2019 , 9/19/2019 , 10/17/2019 , 11/12/2019 , 12/17/2019
m	Labor Wages				-	-	-	-				
n	Hire of Security Services				-	-	-	-				
o	Computer Consumables	35,849			-	-	-	-				
p	Consumable stores	93,160			-	-	-	-				
q	Insurance/bank charge	94,179			-	-	-	-				
r	Postage/Courier/Parcel	184,880	23,413	1,934	23,413	1,934	17,080	485	6,333	1,449	6 , 166 , 23 , 24 , 34 , 142 , 45,46	1/24/2019 , 3/11/2019 , 4/25/2019 , 6/19/2019 , 6/26/2019 , 9/19/2019 , 11/12/2019
s	Telephone/telegram/teleprinter	343,613			-	-	-	-				



Sl No.	Particulars	Expenses amount	Deductible Amount		Deduct VAT		Amount Deposit to Govt.fund		Due Amount		Reff:VAT/ ITpayment Challan no.	Date
t	Teles/fax/internet	294,189	874	7,538	874	7,538	874	7,538			92, 973, 804, 34, 156, 213, 128, M-11,24	10/23/2019, 11/17/2019, 12/18/2019, 10/21/2019, 11/25/2019, 12/12/2019, 12/22/2019, 12/11/2019
u	Registration fee				-	-	-	-				
v	Audit fee	294,189			-	-	-	-				
w	GO-NGO Coordination Meeting at District and Upazila Level	148,500			-	-	-	-				
	Govt. Tax	163,141										
x	Admin. Overhead				-	-	-	-				
y	General Expenses	12,865			-	-	-	-				
	Insurance											
	Global officials visit	131,769	9,855	4,577	9,855	4,577	9,855	4,577			290, 295, 291, 30,33, 22	4/23/2019, 4/23/2019, 4/10/2019, 4/24/2019
	<b>Sub total</b>	<b>10,317,806</b>	<b>378,867</b>	<b>127,656</b>	<b>378,867</b>	<b>127,656</b>	<b>370,421</b>	<b>125,725</b>	<b>8,446</b>	<b>1,931</b>		
<b>15</b>	<b>Repair, Maintenance and Rehabilitation</b>				-	-	-	-				
a	Repair, Maintenance office premises	-	1,782	400	1,782	400	1,182	-	600	400	15	10/17/2019
b	Motor Vehicle	376,343	17,349	9,433	17,349	9,433	16,889	9,157	460	276	9,11, 164,165, 37,40, 23,24, 11,12, 03,05, 15,16, 27,28, 31,32, 51,52, 14,21, 9,15, 74,75	1/31/2019, 3/11/2019, 3/25/2019, 3/10/2019, 5/9/2019, 5/19/2019, 6/18/2019, 6/19/2019, 6/26/2019, 7/11/2019, 8/21/2019, 8/21/2019, 9/30/2019
c	Furniture and Fixture		-	-	-	-	-	-				
d	Computer and Equipment	-	2,209	2,108	2,209	2,108	2,209	2,108			38,41, 06, 17, 18,20, 49,50, 52,54, 53, 13	3/25/2019, 6/20/2019, 6/18/2019, 10/6/2019, 11/12/2019, 12/15/2019, 12/15/2019, 12/3/2019
	<b>Sub total</b>	<b>376,343</b>	<b>21,340</b>	<b>11,941</b>	<b>21,340</b>	<b>11,941</b>	<b>20,280</b>	<b>11,265</b>	<b>1,060</b>	<b>676</b>		
	<b>Total overhead</b>	<b>10,694,149</b>	<b>400,207</b>	<b>139,597</b>	<b>400,207</b>	<b>139,597</b>	<b>390,701</b>	<b>136,990</b>	<b>9,506</b>	<b>2,607</b>		
	<b>Grand Total</b>	<b>131,526,501</b>	<b>2,335,428</b>	<b>1,661,110</b>	<b>2,335,428</b>	<b>1,661,110</b>	<b>2,274,589</b>	<b>1,644,491</b>	<b>60,839</b>	<b>16,619</b>		

