

**“Social Mobilization for Accountable Local
Governance Towards Creating SDG Unions”
implemented by**

The Hunger Project Bangladesh

**Audit Report and Audited Financial Statements
For the period ended 31st December, 2020**

Khan Wahab Shafique Rahman & Co.

CHARTERED ACCOUNTANTS

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Independent Auditor's Report To the Country Director of The Hunger Project Bangladesh

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the project **"Social Mobilization for Accountable Local Governance Towards Creating SDG Unions"** implemented by **The Hunger Project Bangladesh &** financed by **"The Hunger Project Global Office USA & its World Wide Affiliates and other Local Donors"** by which comprise the statement of financial position as at 31st December, 2020 and the statement of comprehensive income and statement of receipts & payments for the period from January 01, 2020 to December 31, 2020 and notes to the financial statements including a summary of significant accounting policies and other explanatory information for the period then ended.

In our opinion, accompanying financial statements present fairly, in all material respects of the financial position of **"Social Mobilization for Accountable Local Governance Towards Creating SDG Unions"** as at 31st December, 2020 and of its financial performance and its receipt & payments for the period then 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 the 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



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internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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 or 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 the 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 **08 AUG 2022**

Khan Wahab Shafique Rahman & Co.
Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed by: Md. Abu Sina, FCA
Senior Partner
Enrolment No.: 619
Firm's Registration No: 11970 E.P.
DVC: 2208080619AS417661



The Hunger Project Bangladesh
Social Mobilization for Accountable Local Governance Towards Creating SDG Unions
Statement of Financial Position
As at 31 December, 2020

Particulars	Notes	Amount In Taka	
		31.12.2020	31.12.2019
ASSETS			
<u>Non Current Assets</u>			
Property, Plant and Equipment	3.00	2,945,305	2,749,713
<u>Current Assets</u>			
Interest Receivable		1,652,328	1,473,477
Advances, Deposits and Prepayments	4.00	883,746	1,005,995
Cash and Cash Equivalents	5.00	25,814,725	39,204,294
Total Assets		31,296,104	44,433,479
FUND & LIABILITIES			
<u>Fund</u>			
Fund Account	6.00	30,608,245	43,969,045
<u>Current Liabilities</u>			
Outstanding and Provision for Expenses	7.00	687,859	464,434
Total Fund and Liabilities		31,296,104	44,433,479

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

Basil A. Majumdar
Country Director

[Signature]
Director (Finance & Admin)

Subject to our separate report of even date.

Dated, Dhaka **08 AUG 2022**

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Chartered Accountants
Signed by: Md. Abu Sina, FCA
Senior Partner
Enrolment No.: 619
Firm's Registration No: 11970 E.P.
DVC: 2208080619A5417661



The Hunger Project Bangladesh
Social Mobilization for Accountable Local Governance Towards Creating SDG Unions
Statement of Comprehensive Income
For the year ended 31 December, 2020

Particulars	Notes	Amount In Taka	
		2020	2019
<u>INCOME</u>			
Foreign fund received	9.00	73,945,465	114,940,869
Fund received from foreign donors locally	10.00	12,300,014	21,709,842
Local contribution/ donation	10.A	2,842,106	13,645,505
Gain on sale of assets	8.00	-	620,000
Other income	11.00	38,468	100,223
Interest on FDR		1,685,347	1,499,728
Total Income		90,811,400	152,516,167
<u>EXPENDITURE</u>			
Pay and allowances	12.00	43,687,305	43,384,870
Audio video film production and publication	13.00	190,600	81,145
Works with union parishad (Capacity building of UP representative and technical support to UP body for achieving SDGs)	14.00	720,776	990,961
Activities with community for enhance their capacity to achieve SDGs	15.00	16,434,206	16,075,867
Women empowerment as change agent for women rights and 1000 days nutrition scale up	16.00	2,502,037	7,022,624
Community development for SDG focus union	17.00	10,758,617	21,050,270
Youth development and engagement in social services	18.00	3,541,710	5,260,864
Advocacy & alliances for policy reform	19.00	1,446,782	7,305,190
Monitoring and evaluation	20.00	3,405,794	3,799,812
Participatory action research (PAR) and livelihoods development	21.00	834,062	1,374,559
Organize people against violence and create social harmony	22.00	8,672,808	12,969,615
Administrative Expenses	24.00	10,052,379	10,534,019
Repair, maintenance and rehabilitation	25.00	1,139,235	1,020,070
Depreciation expenses of fixed assets	Appendix- 1	785,890	721,788
Total Expenditures		104,172,200	131,591,654
Excess of expenditure over income		(13,360,800)	20,924,513
Total		90,811,400	152,516,167

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

Badiul A. Majumdar
Country Director

M. S. Hossain
Director (Finance & Admin)

Subject to our separate report of even date.

Dated, Dhaka **08 AUG 2022**

Khan Wahab Shafique Rahman
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Chartered Accountants
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Senior Partner
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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, 2020

Particulars	Notes	Amount in Taka	
		2020	2019
Opening balance		39,204,294	22,671,226
Cash in hand at Dhaka Office		58,434	108,443
Cash at bank at 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
RECEIPTS		90,632,550	152,214,129
Foreign fund received	9.00	73,945,465	114,940,869
Fund received from foreign donors locally	10.00	12,300,014	21,709,842
Local contribution/donation	10.A	2,842,106	13,645,505
Gain on sale of assets		-	620,000
Other income	11.00	38,468	100,223
Interest on FDR		1,506,497	1,197,690
Total Receipts		129,836,844	174,885,355
PAYMENTS			
Pay and allowances	12.00	43,642,990	43,384,870
Audio/ video film production, documentary film on success of project and Publication	13.00	190,600	81,145
Works with union parishad (Capacity building of UP representative and technical support to UP body for achieving SDGS)	14.00	721,270	990,467
Activities with community for enhance their capacity to achieve SDGs mobilization	15.00	16,436,830	16,022,212
Women empowerment as change agent for women rights and 1000 days nutrition scale up	16.00	2,516,419	7,003,742
Community development for SDG focus union	17.00	10,609,165	21,057,036
Youth development and engagement in social services	18.00	3,551,778	5,247,917
Advocacy & alliances for policy reform	19.00	1,458,641	8,084,163
Monitoring and evaluation	20.00	3,405,794	3,809,812
Participatory action research (PAR) and livelihood development	21.00	833,995	1,373,497
Organize people against violence and create social harmon	22.00	8,630,126	12,969,615
Capital Expenditure	23.00	981,482	807,876
Administrative Expenses	24.00	9,802,029	10,434,715
Repair, maintenance and rehabilitation	25.00	1,140,971	1,018,334
Refund		-	2,705,449
Advances, deposits and prepayments		100,029	690,211
Total Payments		104,022,119	135,681,061



Particulars	Notes	Amount in Taka	
		2020	2019
Closing balance		25,814,725	39,204,294
Cash in hand at Dhaka Office		14,592	58,434
Cash at bank- Dhaka Office		8,744,158	22,679,519
Cash & Bank balance at Regional Offices		1,698,207	2,452,420
FDR		15,357,768	14,013,921
Total		129,836,844	174,885,355

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

Badiul A. Majumdar
Country Director

M. Saha
Director (Finance & Admin)

Subject to our separate report of even date.

Dated, Dhaka 08 AUG 2022

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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 31st December, 2020

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 1st January 2020 to 31st December 2020 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 year presentation.



		Amount In Taka	
		31.12.2020	31.12.2019
3.00	Property, Plant and Equipment		
	This is made up as follows:		
	Opening balance	12,675,886	13,772,139
	Add: Addition during the year	23.00 981,482	800,497
		<u>13,657,368</u>	<u>14,572,636</u>
	Less: Adjustment/disposal during the year	-	1,896,750
		<u>13,657,368</u>	<u>12,675,886</u>
	Less: Accumulated depreciation:		
	Opening balance	9,926,173	11,101,135
	Add: Depreciation charge for the year	785,890	721,788
		<u>10,712,063</u>	<u>11,822,923</u>
	Less: Adjustment/ disposal made during the year	-	1,896,750
		<u>10,712,063</u>	<u>9,926,173</u>
		<u>2,945,305</u>	<u>2,749,713</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	1,005,995	828,933
	Add: Addition during the year	100,029	690,211
		<u>1,106,024</u>	<u>1,519,144</u>
	Less: Adjustment during the year	222,278	513,149
	Closing balance	<u>883,746</u>	<u>1,005,995</u>
5.00	Cash & Cash Equivalents		
	This is made up as follows:		
		<u>10,456,957</u>	<u>25,190,373</u>
	Cash in Hand at Dhaka Office	14,592	58,434
	Cash at Bank- Dhaka Office	5.01 8,744,158	22,679,519
	Cash & Bank balance at Regional Offices	5.02 1,698,207	2,452,420
		<u>15,357,768</u>	<u>14,013,921</u>
	FDR with Midas Financing Limited	15,357,768	14,013,921
	Total Cash & Cash Equivalents	<u>25,814,725</u>	<u>39,204,294</u>
5.01	Cash at bank- Dhaka Office		
	This is made up as follows:		
	National Bank Limited, Dhanmondi Branch	12,098	49,742
	National Bank Limited, Asad Gate Branch	19,051	19,971
	National Bank Limited, Asad Gate Branch	25,362	19,324,445
	National Bank Limited, Asad Gate Branch	124	814
	National Bank Limited, Asad Gate Branch	8,687,523	3,284,547
	Total	<u>8,744,158</u>	<u>22,679,519</u>
5.02	Cash and bank balance at regional office		
	This is made up as follows:		
	Rangpur region	140,149	181,645
	Comilla region	52,081	28,208
	Khulna region	466,710	178,757
	Bagerhat region	21,051	-
	Mymensingh region	101,414	38,446
	Kishoregonj Office	375	-
	Barisal region	201,578	58,671
	Sylhet region	2,150	726,918



	Amount In Taka	
	31.12.2020	31.12.2019
Sunamgonj region	91,847	-
Chittagong region	550	550
Coxs Bazar	42,273	-
Jhenaidah region	295,262	1,102,474
Jessore region	20	-
Rajshahi region	282,748	136,751
Total	1,698,207	2,452,420

6.00 Fund Account

This is made up as follows:

Opening Balance	43,969,045	25,749,981
Add: Excess of Expenditure Over Income	(13,360,800)	20,924,513
	30,608,245	46,674,494
Last year Adjustment	-	2,705,449
	30,608,245	43,969,045

7.00 Outstanding and provision for expenses

This is made up as follows:

Audit fees	249,975	231,000
Postage, air freight, courier	-	16,410
Travel	4,323	1,488
Stationery/Office supplies	5,894	620
Youth leadership training	1,721	3,145
Followup meeting with SAUAG	-	9,453
Par workshop	-	398
Repair of Vehicle	-	1,736
RTI Training to volunteers	-	503
Meeting with Volunteers	906	-
Women leaders Training	4,500	-
Pave training	42,682	-
Training to elected representative	-	494
PAR reflection	1,129	664
Youth regional meeting	1,158	7,337
Dissemination of Candidate Information	15,197	17,100
Relief Works	2,034	-
Safe school for girls	148,792	-
Tax on FDR Interest	165,233	147,348
Salary and Allowances	44,315	-
Youth conference	-	2,465
Entertainment	-	487
Connecting class room	-	1,374
BNN meeting	-	283
National women conference	-	14,886
Women leadership training	-	3,713
Animator training	-	3,530
Total	687,859	464,434

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

8.00 Gain on Sales of Assets

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



9.00 Foreign fund received

Source of Fund	Date of receipts	USD/ EURO	Taka 2020
The Hunger Project, Australia	25.03.20	790	66,320
The hunger Project, Netherlands	25.03.20	17,782	1,644,350
The hunger Project, Netherlands	25.03.20	57,584	5,324,021
The Hunger Project, Netherlands	08.06.20	35,600	3,253,292
The Hunger Project, Australia	25.06.20	10,880	913,376
The Hunger Project, Sweden	08.07.20	21,296	1,787,799
The Global Hunger Project	12.07.20	107,172	8,997,090
The Global Hunger Project	25.08.20	58,570	4,916,952
The Global Hunger Project	25.08.20	30,753	2,581,714
The Hunger Project, Australia	08.09.20	56,145	4,713,373
The Hunger Project, Australia	08.09.20	70,339	5,904,959
The Hunger Project, Australia	06.12.20	17,487	1,468,034
The hunger Project, Netherlands	03.12.20	136,527	13,303,355
The hunger Project, Netherlands	10.12.20	115,168	11,452,548
The Global Hunger Project	27.12.20	83,273	6,990,805
German Foreign Ministry	18.05.20	6,894	627,477
Total foreign fund received during the year			73,945,465

10.00 Fund received foreign donors locally

British Council	3,800,014
SDC	8,500,000
Total fund received from foreign donors locally	12,300,014

10.A Local contribution/donation

NGCAF	1,501,341
Ms. Rehana Siddique	25,000
Jamirul Islam	100,000
Tuhin Afsari	112,500
Pushpita Saha	156,521
Abdulla	275,575
Habibur Hasan Siddique	234,783
Abu Raihan	156,521
Nafis Hasan Siddique	101,739
Nazrul Islam	14,560
Kazi Fatema	15,000
Masudur Rahman	5,000
Sazzarur Rahim	20,000
Manjor Hossain	123,566
Total local contribution/ donation received during the year	2,842,106

Total Foreign and Local Fund Received in 2020

89,087,585

11.00 Other income

This is made up as follows:

	Amount In Taka	
	2020	2019
Registration fees	26,750	71,250
Bank Interest	7,468	11,048
Old paper, assets, tyre, tube etc sale	4,250	17,925
Balance as per Statement of Receipts and Payments	38,468	100,223
Add: Accounts payable write off	-	-
Balance as per Statement of Income and Expenditure	38,468	100,223



		Amount In Taka	
		2020	2019
12.00	Pay and allowances		
	This is made up as follows:		
	Pay for project personnel	35,160,407	35,055,921
	Other financial benifite	8,526,898	8,328,949
	Balance as per Statement of Comprehensive Income	43,687,305	43,384,870
	Less: Due/ provision for current year	44,315	-
		43,642,990	43,384,870
	Add: Last year's payments	-	-
	Balance as per Statement of Receipts and Payments	43,642,990	43,384,870
13.00	Audio video film production and publication		
	This is made up as follows:		
	Audio-Video and Film production and documentary	-	5,175
	Monthly news letter	190,600	75,970
	Balance as per Statement of Comprehensive Income	190,600	81,145
	Add: Last year's payments	-	-
	Balance as per Statement of Receipts and Payments	190,600	81,145
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	13,985	139,138
	Imparting residential training to elected representatives of Union Parishad	552,398	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	1,000	44,564
	Refreshers meeting/workshop with standing committee of Union Parishad	95,198	64,935
	Follow up meeting with Union Parishad	58,195	64,659
	Balance as per Statement of Comprehensive Income	720,776	990,961
	Less Provision special animator training	-	494
		720,776	990,467
	Add: Last year's payment		
	Add: Provision special animator training	494	-
	Balance as per statement of receipts and payment	721,270	990,467
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	74,502	708,085
	Imparting animator training to social activists/ volunteers	2,385,236	3,741,497
	Imparting training for volunteer trainers (TOT) to active trained volunteers to impart animator training and mobilize grassroots people, student, women, elected representatives	1,803,397	411,816
	Review, follow up meeting with volunteers	1,763,291	1,218,819
	Formation of social units and follow up meeting	354,525	75,904
	Salary for union coordinator/community mobilisers	10,053,255	9,919,746
	Balance as per Statement of Comprehensive Income	16,434,206	16,075,867



		Amount In Taka	
		2020	2019
Less: Due/ provision for current year			
Animator training		906	3,530
		906	3,530
		16,433,300	16,072,337
Add: Last year's Payment			
Salary for union coordinator/community mobiliser		3,530	82,000
Animator training		-	82,000
		3,530	-
		16,436,830	16,154,337
Less: advance adjustment (Animator training)			
		-	132,125
Balance as per Statement of Receipts and Payments		16,436,830	16,022,212

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	1,266,619	3,186,594
Arrange monthly/bi-monthly follow up and issue based training meeting of trained women	1,026,455	1,712,692
Celebration of International Women Day	28,310	164,372
Celebration of Girls Child Day	158,423	278,713
National/ regional conference of women	22,230	1,680,253
Balance as per Statement of Comprehensive Income	2,502,037	7,022,624
Less: Due/ provision for current year		
Women leader development training	4,500	18,882
National Women conference	4,500	3,713
BNN meeting	-	14,886
	-	283
Add: Last years payment		
Women leaders development training	18,882	-
National women conference	3,713	-
BNN Meeting	14,886	-
	283	-
Balance as per Statement of Receipts and Payments	2,516,419	7,003,742

17.00 Community development for SDG focus union

This is made up as follows:

Provide skill development training for self- employment	1,001,532	1,284,694
Meeting with school management committee to prevent child marriage, improve quality education	183,496	191,456
Courtyard meeting with parents of students to prevent child marriage and improve quality of education	340,409	271,064
Safe school for girls	5,170,057	5,895,848
Carry out campaign to stop violence against women	868,333	585,982
Campaign to stop child marriage and marriage registration	80,542	605,600
Courtyard meeting with pregnant mothers on ENA	600,071	294,047
Connecting classroom	583,889	11,512,344
Awareness building COVID-19	645,473	-
Campaign on tree plantation	258,954	-
Relief work	904,778	10,356
School-based activities for water, sanitation & hygiene	121,083	398,879
Balance as per Statement of Comprehensive Income	10,758,617	21,050,270



		Amount In Taka	
		2020	2019
Less: Due/ provision for current year		150,826	1,374
Safe school for girls		148,792	1,374
Connecting classroom		2,034	-
		10,607,791	21,048,896
Add: Last year's payments		1,374	8,140
Safe school for girls		1,374	8,140
Balance as per Statement of Receipts and Payments		10,609,165	21,057,036
18.00 Youth development and engagement in social services			
This is made up as follows:			
Youth Leadership Development training		1,023,005	2,845,673
TOT for youth activists for impart training		112,841	389,419
Support for Social Action Project (SAP) taken by youth		335,204	419,454
Regional Planning and review meeting		279,636	387,539
Arrange Math Olympiad		6,356	-
Achiever summit		-	384,888
Workshop for formation of youth units and follow up and review meetings		232,680	409,891
TOT/ refreshers course for youth activists		150,211	195,141
National youth conference		1,401,777	228,859
Balance as per Statement of Comprehensive Income		3,541,710	5,260,864
Add: Last year's payments		12,947	-
Training for trainee		3,145	-
National youth conference		2,465	-
Regional planning and review meeting		7,337	-
		3,554,657	5,260,864
Less: Due/ provision for current year		2,879	12,947
Youth leaders training		1,721	3,145
Regional planning and review meeting		1,158	7,337
National youth conference		-	2,465
Balance as per Statement of Receipts and Payments		3,551,778	5,247,917
19.00 Advocacy & alliances for policy reform			
This is made up as follows:			
Followup meeting with SGUAG			358,313
Annual Conference of Volunteers		905,779	
Celebration of various day		5,390	49,445
Lesson Learn and best practices sharing and dissemination			185,734
Round table discussion, workshop, seminar, dialouge planing meeting etc		199,095	709,566
Voter education and empowerment by providing candidates information etc.		312,825	3,094,962
Arrange face to face meeting of candidates and voters		15,944	23,286
Candidates information distribution among voters		-	508,704
Workshop with community people on RTI		7,749	1,336,912
Workshop with UP body on RTI		-	1,038,268
Balance as per Statement of Comprehensive Income		1,446,782	7,305,190
Less: Due/ provision for current year		15,197	27,056
Voter empowerment		15,197	17,100
Followup meeting with SGUAG		-	9,453
Provide RTI Training to volunteers		-	503
		1,431,585	7,278,134



		Amount In Taka	
		2020	2019
Add: Last year payment		27,056	1,162,029
Voter empowerment		17,100	288,531
Follow up meeting with SFUAG		9,453	-
Provide RTI training to volunteer		503	-
Face to face meeting with candidates and voters		-	64,186
Roundtable discussion, workshop, dialogue etc		-	16,563
Voterempowerment through providing candidates' information		-	792,749
		1,458,641	8,440,163
Less Advance adjustment			
Voterempowerment through providing candidates' information			356,000
Balance as per Statement of Receipts and Payments		1,458,641	8,084,163
20.00 Monitoring and evaluation			
This is made up as follows:			
Monitoring and evaluation, review and planning meeting		3,405,794	3,799,812
Balance as per Statement of Comprehensive Income		3,405,794	3,799,812
Add Last years payment		-	10,000
Balance as per Statement of Receipts and Payments		3,405,794	3,809,812
21.00 Participatory action research (PAR) and livelihoods development			
This is made up as follows:			
PAR workshop		292,011	417,267
PAR periodic reflection workshop		542,051	957,292
Balance as per Statement of Comprehensive Income		834,062	1,374,559
Less: Due/ provision for current year		1,129	1,062
PAR Reflection		1,129	664
PAR Workshop		-	398
		832,933	1,373,497
Add last year payment		1,062	-
PAR periodic reflection workshop		664	-
PAR Workshop		398	-
Balance as per Statement of Receipts and Payments		833,995	1,373,497
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		3,141,037	3,403,637
Workshop on social harmony with local elites		92,090	462,973
Organize need base and thematic peace event		2,570,639	3,086,288
National convention on peace ambassador		-	1,275,586
Ambassador development training		1,892,792	55,350
Follow up meeting with ambassadors		736,090	880,829
Inter political party dialogue		-	797,562
Refreshers training to PPG members		214,660	2,861,304
Refreshers training to volunteer on social harmony		25,500	146,086
Balance as per Statement of Comprehensive Income		8,672,808	12,969,615
Less: Due/ provision for current year		42,682	-
Pave training		42,682	-
Balance as per Statement of Receipts and Payments		8,630,126	12,969,615



		Amount In Taka	
		2020	2019
23.00 Capital Expenditure			
	This is made up as follows:		
	Computer/ Laptop	796,462	600,242
	Printer	46,480	40,685
	Projector	-	94,386
	Office equipment	8,150	46,424
	Furniture and fixture	130,390	18,760
		<u>981,482</u>	<u>800,497</u>
	Add: last year's Payment	-	7,379
	Computer/ Laptop	<u> </u>	<u>7,379</u>
	Balance as per Statement of Receipts and Payments	<u>981,482</u>	<u>807,876</u>
24.00 Administrative Expenses			
	This is made up as follows:		
	Traveling/ DSA expenses (Home)	3,072,987	3,299,131
	Office rent	3,745,105	3,337,324
	Water bill	79,479	123,689
	Electricity bill	292,386	339,519
	Fuel and gas bill	-	298,124
	Petrol, oil and lubricant	254,980	175,414
	Books and periodicals	58,753	44,762
	Advertisement and publicity	100,095	89,660
	Stationery, seals and stamps	363,260	359,994
	Printing and binding	168,241	249,901
	Entertainment expenses	127,470	217,793
	Computer consumables	-	35,849
	Consumable store	49,561	93,160
	Insurance/bank charge	102,605	94,179
	Postage, courier and parcel	154,391	201,290
	Telephone, telegram and tele-printer	516,972	341,213
	Telex, fax and internet	376,371	294,189
	Audit fee	208,725	189,750
	GO- NGO meetings	15,178	12,865
	General expenses	99,700	163,141
	Govt. tax/ income tax	168,535	149,974
	Excise duty	12,000	12,000
	Global official visit	85,585	411,098
	Balance as per Statement of Comprehensive Income	<u>10,052,379</u>	<u>10,534,019</u>
	Less: Advance adjustment	222,278	25,024
	Travel	<u>222,278</u>	<u>25,024</u>
		<u>9,830,101</u>	<u>10,508,995</u>
	Less: Due/ provision for current year	384,175	356,103
	Tax on interest	165,233	147,348
	Entertainment expenses	-	487
	Office supplies	5,894	620
	Postage, air freight, courier etc.	-	16,410
	Audit fee	208,725	189,750
	Travel	4,323	1,488



		Amount In Taka	
		2020	2019
Add: Last year's payments		356,103	281,823
Tax on interest of FDR		147,348	117,143
Electricity bill		-	13,309
Postage, courier and parcel		16,410	-
Office supplies		620	-
Entertainment		487	471
Travel		1,488	-
Telephone, telegram and tele-printer		-	2,400
Audit fee		189,750	148,500
Balance as per Statement of Receipts and Payments		9,802,029	10,434,715
25.00 Repair, maintenance and rehabilitation			
This is made up as follows:			
Motor vehicle		411,202	528,138
Computer and office equipment		193,166	114,589
Office premises		534,867	377,343
Balance as per Statement of Comprehensive Income		1,139,235	1,020,070
Add: Last year's Payment		1,736	-
Office premises		1,000	-
Repair and maintenance for vehicle		736	-
Less: Current year due/provision		-	1,736
Office premises		-	1,000
Vehicle repair		-	736
Less: Advance adjustment		-	-
Balance as per Statement of Receipts and Payments		1,140,971	1,018,334



The Hunger Project Bangladesh
Social Mobilization for Accountable Local Governance Towards Creating SDG Unions
Statement of Property, Plant & Equipment
As at 31 December 2020

Particulars	C O S T			Dep. Rate	D E P R E C I A T I O N				Annexure-1 Written Down Value as at 31 December 2020
	Balance as at 01 January 2020	Addition during the year	Adjustment during the year		Balance as at 31 December 2020	Charge during the year	Adjustment during the year	Balance as at 31 December 2020	
	Amount in Taka								
Furniture & Fixtures	1,382,923	130,390	-	1,513,313	10%	69,530	-	1,154,938	358,375
Office Equipment	5,757,473	851,092	-	6,608,565	15%	690,062	-	4,021,635	2,586,930
Telephone set	68,600	-	-	68,600	15%	-	-	68,600	-
Motor Car	3,800,000	-	-	3,800,000	20%	-	-	3,800,000	-
Motor Cycle	1,666,890	-	-	1,666,890	20%	26,298	-	1,666,890	-
Total:	12,675,886	981,482	-	13,657,368		785,890	-	10,712,063	2,945,305



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 2020

Particulars	Amount in Taka																Annexure-2										
	Connecting classroom	Women conference and BNN	Women leader training	Animato r training	Audit Fees	Salary	Repair of vehicle	Volunteer rs	Postage, air freights, courier	Travel	Stationery/ Office Supplies	Youth leadership training	Entertain ment	Follow up meeting with SCUAG	Publication on and documen tation	RTI training to volunteers	Youth con.	PAVE training	Training to elected representatives	PAR Reflection and workshop	Youth regional meeting	Safe school for girls	Relief work	Disseminat ion of Candidate Information	Tax on interest of FDR	Total	
Opening Balance	1,374	15,169	3,713	3,530	231,000	-	1,736	-	16,410	1,488	620	3,145	487	9,453	-	503	2,465	-	494	1,062	7,337	-	-	-	17,100	147,348	464,434
Add: Provision made during the year	-	-	4,500	-	208,725	44,315	906	906	-	4,323	5,894	1,721	-	-	15,197	-	-	42,682	-	1,129	1,158	148,792	2,034	-	165,233	646,609	
Sub total	1,374	15,169	8,213	3,530	439,725	44,315	1,736	906	16,410	5,811	6,514	4,866	487	9,453	15,197	503	2,465	42,682	494	2,191	8,495	148,792	2,034	17,100	312,581	1,111,043	
Less: Payment made during the year	1,374	15,169	3,713	3,530	189,750	1,736	-	-	16,410	1,488	620	3,145	487	9,453	-	503	2,465	-	494	1,062	7,337	-	-	17,100	147,348	423,184	
Balance as on 31.12.2019	-	-	4,500	-	249,975	44,315	-	906	-	4,323	5,894	1,721	-	-	15,197	-	-	42,682	-	1,129	1,158	148,792	2,034	-	165,233	687,859	



Khan Wahab Shafique Rahman & Co.

CHARTERED ACCOUNTANTS

SINCE 1968



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of independent audit, tax, accounting and consulting firms

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 31st December, 2020

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 2020 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 14,994,087**
- (2) The Foreign Donations amounting to **BDT 73,945,465** were received by the organization through National Bank Ltd. A/C No. 1147001944766 during the year from 01 January 2020 to 31st December 2020 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 25,362** (Refer to note to the FD-4)
- (4) During the year ended 31st December, 2020 the Foreign Donations amounting to **BDT 88,914,190** 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)	76,000,000	88,914,190	(12,914,190)
Foreign Donation received locally (As per Annexure-A/1)	5,500,000	12,008,082	(6,508,082)
Local Donation and carry over from last year (As per Annexure-A/1)	45,682,372	2,999,818	42,682,554
Total	127,182,372	103,922,090	23,260,282

- (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.
- (5) The information furnished above is correct and checked by us.

Dated: Dhaka

08 AUG 2022

Khan Wahab Shafique Rahman
Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed by: Md. Abu Sina, FCA
Senior Partner
Enrolment No.: 619
Firm's Registration No: 11970 E.P.
DVC: 2208080619AS417661



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Tel : 02333320056, E-mail: kwsrctg@gmail.com

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 2020

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

Particulars	Amount in Taka	
	2020	2019
Foreign donation unutilized as at 01 January 2020	14,994,087	5,066,480
Add: Foreign donation received during the year	73,945,465	114,940,869
Foreign fund available	88,939,552	120,007,349
Less: Expenses out of foreign donation received	88,914,190	105,013,262
Foreign donation unutilized as at 31 December, 2020 (A)	25,362	14,994,087



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
 Revised Approval Letter No. & Date: 0307.0000.662.68.00.16/192 Date: 30 November, 2020
 Fund Clearance Letter : 03.07.0000.664.68.004.16-532 Date: 23 May 2019
 Fund Clearance Letter : 0307.0000.662.68.00.164-192 Date: 30 November, 2020
 Project Period: 01 January 2016 to 31 December 2020
 Audit Period: 01 January 2020 to 31 December 2020

SL. No	Head of Expenses	Approved Budget (Revised) Taka	Actual Expenditure Taka	Variance Short/(Excess)		Reasons of Variation
				Taka	%	
1.0	Pay and allowances					
1.1	Pay for project personnel	40,020,000	35,116,092	4,903,908	12%	Few staff not recruited and annual increment not executed
1.2	All allowances project personnel	10,010,625	8,526,898	1,483,727	15%	Few staff not recruited and annual increment not executed
	Sub-total: (1)	50,030,625	43,642,990	6,387,635	13%	
2.0	Audio video/ film production					
2.1	Audio video/film production, documentary on success of project	50,000	-	50,000	100%	Due to policy/strategy changed
3.0	Publications					
3.1	Monthly news letter	500,000	190,600	309,400	62%	Partly printed
3.2	Information booklet, brochure, etc.	60,000	-	60,000	100%	Not Required
	Sub-total: (3)	610,000	190,600	419,400	69%	
4.0	Program cost					
4.1	Works with union parishad (Capacity building of UP representative and technical support to UP body for achieving SDGS)					
4.1.1	Project introduction and MOU signing	50,000	13,985	36,015	72%	Due to cost control
4.1.2	Special Training to elected representative of Union Parishad	400,000	552,892	(152,892)	-38%	Due to get the intended result of the project.
4.1.3	Support to arrange Ward Shave for local level planning	205,000	-	205,000	100%	Due to COVID-19 not implemented
4.1.4	Support for arranging participatory budget meeting (open budget meeting) and publication of annual report	25,000	1,000	24,000	96%	Strategy change



SL. No	Head of Expenses	Approved Budget (Revised)	Actual Expenditure	Variance Short/(Excess)		Reasons of Variation
				Taka	%	
4.1.5	Refreshers meeting/workshop with standing committee of Union Parishad	200,000	95,198	104,802	52%	Strategy change and cost control
4.1.6	Follow Up meeting with Union Parishad	200,000	58,195	141,805	71%	Strategy change and cost control
	Sub-total: (A)	1,080,000	721,270	358,730	33%	
4.2	Activities with Community for enhance their Capacity to Achieve SDGs Mobilization (B)					
4.2.1	Citizenship and social harmony, VCAW workshop	762,503	74,502	688,001	90%	Cost control
4.2.2	Animator training to volunteers social activities	1,004,400	2,387,860	(1,383,460)	-138%	Due to get the intended result of the project.
4.2.3	TOT to active volunteer to create volunteer trainers	200,000	1,803,397	(1,603,397)	-802%	Due to get the intended result of the project.
4.2.4	Refreshers Course for volunteer trainers	157,296	-	157,296	100%	Due to COVID-19 not implemented
4.2.5	Review, follow up meeting with volunteers	1,292,000	1,763,291	(471,291)	-36%	Due to get the intended result of the project.
4.2.6	Formation of social units and follow up meetings	148,800	354,525	(205,725)	-138%	Due to get the intended result of the project.
4.2.8	Honorarium/salary for community mobilizer	10,500,000	10,053,255	446,745	4%	Cost control
	Sub-total (B)	14,064,999	16,436,830	(2,371,831)	-17%	
4.3	Social and Political Empowerment and Girls Child Rights (C)					
4.3.1	Women Leadership Development Training	744,000	1,265,832	(521,832)	-70%	Due to get the intended result of the project.
4.3.2	Follow up meeting and training meeting with trained women	1,288,000	1,026,455	261,545	20%	Due to get the intended result of the project.
4.3.3	Celebration of International Women Day	348,000	28,310	319,690	92%	Strategy change and cost control
4.3.4	Celebration of Girls Child Day	375,000	158,423	216,577	58%	Strategy change and cost control
4.3.5	Workshop on women and girl child issue	435,420	22,230	413,190	95%	Strategy change and cost control
4.3.6	National Women Leader Conference	-	14,886	(14,886)	0%	Last year payment
4.3.7	Legal and other support for victim women	25,000	283	24,717	99%	Strategy change and cost control
	Sub-total: (C)	3,215,420	2,516,419	699,001	22%	
4.4	Youth development and engagement in social actions (D)					
4.4.1	Youth Leadership Development Training	1,000,000	1,021,284	(21,284)	-2%	Due to get the intended result of the project.



SL. No	Head of Expenses	Approved Budget (Revised)	Actual Expenditure	Variance Short/(Excess)		Reasons of Variation
				Taka	%	
4.4.2	TOT for Youth Activists for impart youth training	262,159	115,986	146,173	56%	Due to get the intended result of the project.
4.4.3	Refreshers course for youth volunteer trainers	196,619	150,211	46,408	24%	Due to get the intended result of the project.
4.4.4	Arrange math Olympiad to make the youth science minded	150,000	6,356	143,644	96%	Strategy change
4.4.5	Arrange democracy Olympiad to aware the youth in democracy and	250,000	-	250,000	100%	Due to COVID-19 not implemented
4.4.6	Support for Social Action Project (SAP) taken by youth	200,000	335,204	(135,204)	-68%	Due to get the intended result of the project
4.4.7	Formation of social unit through workshop	145,498	232,680	(87,182)	-60%	Due to get the intended result of the project.
4.4.8	Regional planning and review meeting	250,000	285,815	(35,815)	-14%	Due to get the intended result of the project.
4.4.9	Achiever summit of youths	400,000	-	400,000	100%	Due to COVID-19 not implemented
4.4.10	National youth conference	1,400,000	1,404,242	(4,242)	0%	Due to get the intended result of the project.
4.4.11	Youth day celebration	100,000	-	100,000	100%	Due to COVID-19 not implemented
4.4.12	Mobilise and impart training to youth through online	200,000	-	200,000	100%	Due to COVID-19 not implemented
	Sub-total: (D)	4,554,276	3,551,778	1,002,498	22%	
4.5	Participatory Action Research (PAR) and Livelihoods development (E)					
4.5.1	Par workshop	200,000	292,409	(92,409)	-46%	Due to get the intended result of the project.
4.5.2	PAR periodic reflection workshop	640,000	541,586	98,414	15%	Due to get the intended result of the project.
	Sub total (E)	840,000	833,995	6,005	1%	
4.6	Organise People Against Violence and Create Social Harmony (F)					
4.6.1	Impart PAVE Training to local political leaders and elite on mitigation of violence and create social harmony	2,539,149	3,098,355	(559,206)	-22%	Due to get the intended result of the project.
4.6.2	Arrange social harmony workshop with local elites	442,497	92,090	350,407	79%	Due to get the intended result of the project.
4.6.3	Arrange need base and thematic peace event at community level with socio-political leaders to create social harmony	2,537,459	2,570,639	(33,180)	-1%	Strategy change and cost control
4.6.4	Inter political party dialogue at district and upzila level	612,523	-	612,523	100%	Due to COVID-19 not implemented
4.6.5	Ambassador Development Training	496,142	1,892,792	(1,396,650)	-282%	Strategy change
4.6.6	Follow up meeting with ambassador	900,000	736,090	163,910	18%	Strategy change and cost control



SL. No	Head of Expenses	Approved Budget (Revised)	Actual Expenditure	Variance Short/(Excess)		Reasons of Variation
				Taka	%	
4.6.7	PPG refreshers Courses	600,000	214,660	385,340	64%	Strategy change and cost control
4.6.8	TOI/refreshers course to conduct social harmony workshops	300,000	25,500	274,500	92%	Strategy change and cost control
	Sub total (F)	8,427,770	8,630,126	(202,356)	-2%	
4.7	Community Development for SDG Focus Union (G)					
4.7.1	Provide skills development Training for self- employment & income generation	1,240,000	1,001,532	238,468	19%	Strategy change and cost control
4.7.2	Meeting with school management committee to improve quality of education and safe school for girl/stop child marriage	284,995	183,496	101,499	36%	Strategy change and cost control
4.7.3	Meeting with parents to improve quality of education and safe school for girls/stop child marriage	284,995	340,409	(55,414)	-19%	Due to get the intended result of the project.
4.7.4	Courtyard meeting with parents mothers and their mother-in-law to aware them on maternal & child health	468,786	600,071	(131,285)	-28%	Due to get the intended result of the project.
4.7.5	Safe school for girls	5,718,776	5,022,639	696,137	12%	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	868,333	(232,913)	-37%	Due to get the intended result of the project.
4.7.7	Campaign to stop child marriage and marriage registration	635,420	80,542	554,878	87%	Strategy change and cost control
4.7.8	Campaign for safe drinking water, sanitation	-	121,083	(121,083)	0%	Due to get the intended result of the project.
4.7.9	Campaign on tree plantation	-	258,954	(258,954)	0%	Due to get the intended result of the project.
4.7.10	Relief Work	1,500,000	904,778	595,222	40%	Strategy change and cost control
4.7.11	Awareness building on COVID-19	1,500,000	645,473	854,527	57%	Strategy change and cost control
4.7.12	Connecting classroom	4,000,000	581,855	3,418,145	85%	Strategy change and cost control
	Sub-total: (G)	16,268,392	10,609,165	5,659,227	35%	
4.8	Advocacy & Alliance for Policy Reform (H)					
4.8.1	Follow up Meeting with SGUAG	193,239	9,453	183,786	95%	Strategy change and cost control
4.8.2	Annual conference of volunteer	700,000	905,779	(205,779)	-29%	Due to get the intended result of the project.
4.8.3	Celebration of various international day	75,000	5,390	69,610	93%	Strategy change and cost control
4.8.4	Lesson learn and best practices sharing and dissemination	245,009	-	245,009	100%	Due to COVID-19 not implemented
4.8.5	Press conference and field visit of journalist	100,000	-	100,000	100%	Due to COVID-19 not implemented



SL. No	Head of Expenses	Approved Budget (Revised)	Actual Expenditure	Variance Short/(Excess)		Reasons of Variation
				Taka	%	
4.8.6	Provide training to volunteers on Right to Information (RTI)	300,000	503	299,497	100%	Strategy change
4.8.7	Workshop with community People on RTI	451,203	7,749	443,454	98%	Strategy change
4.8.8	Workshop with Elected Representatives of UP on RTI	148,000	-	148,000	100%	Due to COVID-19 not implemented
4.8.9	Voter Empowerment through providing candidates' information	500,000	314,728	185,272	37%	Strategy change due to COVID
4.8.10	Arrange Projection Meeting of candidates and voters	300,000	15,944	284,056	95%	Strategy change due to COVID
4.8.11	Roundtable discussion meeting, workshops, dialogues, planning meeting	364,591	199,095	165,496	45%	Strategy change and cost control
4.8.12	Distribution of candidates information	300,000	-	300,000	100%	Due to COVID-19 not implemented
	Sub total (H)	3,677,042	1,458,641	2,218,401	60%	
4.9	Monitoring and evaluation (I)	3,099,790	3,405,794	(306,004)	-10%	As require
	Total Program Cost (1+2+3+4)	105,868,314	91,997,608	13,870,706	13%	Strategy change and cost control
5.0	Capital expenditure					
5.1	Purchase of vehicle	4,000,000	-	4,000,000	100%	Not required
5.2	Motor Cycle	1,500,000	-	1,500,000	100%	Not required
5.3	Computer/laptop	800,000	796,462	3,538	0%	Cost control
5.4	Printers	100,000	46,480	53,520	54%	Cost control
5.5	Projector	100,000	-	100,000	100%	Not required
5.6	Camera	91,592	-	91,592	100%	Not required
5.7	Furniture and fixture	100,000	130,390	(30,390)	-30%	AS required
5.8	Equipment	100,000	8,150	91,850	92%	AS required
	Sub-total: (5)	6,791,592	981,482	5,810,110	86%	
6.0	Overhead Cost					
6.1	Administrative expenses (Over head cost)(a)					
6.1.1	Traveling /DSA expenses (Home)	3,840,000	2,847,874	992,126	26%	Cost control
6.1.2	Office rent	3,846,750	3,745,105	101,645	3%	Cost control
6.1.3	Water	133,100	79,479	53,621	40%	Cost control
6.1.4	Electricity	350,000	292,386	57,614	16%	As needed
6.1.5	Fuel and gas	350,000	-	350,000	100%	Not required
6.1.6	Petrol, oil and lubricants	250,000	254,980	(4,980)	-2%	Cost control
6.1.7	Books and periodicals	79,860	58,753	21,107	26%	Cost control



SL. No	Head of Expenses	Approved Budget (Revised)	Actual Expenditure	Variance Short/(Excess)		Reasons of Variation
				Taka	%	
6.1.8	Advertisement and publicity	80,500	100,095	(19,595)	-24%	Job advertisement more than targeted
6.1.9	Stationery, seals and stamps	525,745	357,986	167,759	32%	Cost control
6.1.10	Printing and binding	465,850	168,241	297,609	64%	Cost control
6.1.11	Entertainment and staff meeting	250,000	127,957	122,043	49%	Cost control
6.1.12	Computer consumable	200,000	-	200,000	100%	Not needed
6.1.13	Consumable store	166,239	49,561	116,678	70%	Cost control
6.1.14	Insurance and banks services	125,000	102,605	22,395	18%	Cost control
6.1.15	Postage, courier and parcel	300,000	170,801	129,199	43%	Cost control
6.1.16	Telephone, telegram and teleprinter	545,887	516,972	28,915	5%	Cost control
6.1.17	Telex, fax and internet	525,920	376,371	149,549	28%	Cost control
6.1.18	Audit fee	232,925	189,750	43,175	19%	Cost control
6.1.19	Go-Ngo Coordination meeting	60,500	15,178	45,322	75%	Cost control
6.1.20	General expenses	169,400	99,700	69,700	41%	Cost control
6.1.21	Excise duty	-	12,000	(12,000)	0%	Excise charged by Bank on FDR
6.1.22	Govt. Taxes/income tax	175,000	150,650	24,350	-100%	Tax deducted at source on FDR
6.1.23	Visit of Global officials	300,000	85,585	214,415	71%	Due to Covid, donor visit was not as per target
	Sub total: Administrative expenses (a)	12,972,676	9,802,029	3,170,647	24%	
6.2	Repair and maintenance expenses (b)					
6.2.1	Repair maintenance of office premises	450,000	535,867	(85,867)	-19%	As needed
6.2.2	Motor vehicle	680,000	411,938	268,062	39%	Cost control
6.2.3	Furniture and fixture	119,790	-	119,790	100%	Not required
6.2.4	Computer and office equipment	300,000	193,166	106,834	36%	Cost control
	Sub total: Repair and maintenance expenses (b)	1,549,790	1,140,971	408,819	26%	
	Total: Overhead Cost (6) = (a+b)	14,522,466	10,943,000	3,579,466	25%	
	Grand total (1+2+3+4+5+6)	127,182,372	103,922,090	23,260,282		

Note: Expenses made from Foreign donation 88,914,190
Expenses made from Foreign donation received locally 12,008,082
Expenses made from local donation and own finance 2,999,818
Total expenses 103,922,090



**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, 2020 to December 31, 2020 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 project 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 1st January, 2020 to 31th December, 2020. 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 th February, 2020																																				
2.	Duration of the Project:	01 January 2016 to 31 st December 2020																																				
3.	Project Approval Memo No & Date:	Memo No. 03.07.0000.662.68.004.16-192 Date: 30.11.2020																																				
4.	Fund Released Memo No & Date:	Memo No. 03.07.0000.662.68.004.16-192 Date: 30.11.2020																																				
5)	Fund Released Amount:	Tk. 62,125,232																																				
6)	Foreign Fund Received:	<table border="1"> <thead> <tr> <th>Date</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>25.03.20</td><td>66,320</td></tr> <tr><td>25.03.20</td><td>1,644,350</td></tr> <tr><td>25.03.20</td><td>5,324,021</td></tr> <tr><td>08.06.20</td><td>3,253,292</td></tr> <tr><td>25.06.20</td><td>913,376</td></tr> <tr><td>08.07.20</td><td>1,787,799</td></tr> <tr><td>12.07.20</td><td>8,997,090</td></tr> <tr><td>25.08.20</td><td>4,916,952</td></tr> <tr><td>25.08.20</td><td>2,581,714</td></tr> <tr><td>08.09.20</td><td>4,713,373</td></tr> <tr><td>08.09.20</td><td>5,904,959</td></tr> <tr><td>06.12.20</td><td>1,468,034</td></tr> <tr><td>03.12.20</td><td>13,303,355</td></tr> <tr><td>10.12.20</td><td>11,452,548</td></tr> <tr><td>27.12.20</td><td>6,990,805</td></tr> <tr><td>18.05.20</td><td>627,477</td></tr> <tr><td>Total</td><td>73,945,465</td></tr> </tbody> </table>	Date	Amount	25.03.20	66,320	25.03.20	1,644,350	25.03.20	5,324,021	08.06.20	3,253,292	25.06.20	913,376	08.07.20	1,787,799	12.07.20	8,997,090	25.08.20	4,916,952	25.08.20	2,581,714	08.09.20	4,713,373	08.09.20	5,904,959	06.12.20	1,468,034	03.12.20	13,303,355	10.12.20	11,452,548	27.12.20	6,990,805	18.05.20	627,477	Total	73,945,465
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18.05.20	627,477																																					
Total	73,945,465																																					
7)	Fund deposit to Mother A/C without prior approval of NGOAB:	Yes, amounting of (TK.8,997,090) Dated: 12.07.2020, (Tk. 4,916,952) Dated: 25.08.2020 (Tk.4,713,373) Dated: 08.09.2020 (Tk.5,904,959) Dated: 08.09.2020 Tk. 24,532,374 received before fund approval. However ,the NGO informed us due to COVID-19 NGO could not take the permeation and subacidity toke permeation																																				
8)	Audit Year:	01 January 2020 to 31 December 2020																																				
9)	Location of the Project:	Twenty-three districts. However special																																				



		emphasis was given in 185 unions.
10)	Number of Beneficiaries:	180,000 persons

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/1**
- **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 five (5) years (For the period from January 01, 2016 to December 31, 2020) project. This Audit Report (For the period from January 01, 2020 to December 31, 2020) is the 5th year of the project and we are performing audit for 2nd 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:

Mother Account:	
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
25.03.20	66,320
25.03.20	1,644,350
25.03.20	5,324,021
08.06.20	3,253,292
25.06.20	913,376
08.07.20	1,787,799
12.07.20	8,997,090
25.08.20	4,916,952
25.08.20	2,581,714
08.09.20	4,713,373
08.09.20	5,904,959
06.12.20	1,468,034
03.12.20	13,303,355
10.12.20	11,452,548



27.12.20	6,990,805
18.05.20	627,477
Total in Taka	73,945,465
5. Balance as per bank statement as on 31 December 2020 Tk. 25,362	
6. Balance as per cash book as on 31 December, 2020 Tk. 25,362	

Details of bank account for project are given below:

Name of Bank & Branch	Account Type	Account No	Balance as on 31 December 2020 Taka
1. National Bank Ltd. Asad Gate Branch	Current	1147002064430	124
2. National Bank Ltd. Asad Gate Branch	Current	1147000046743	19,050
3. National Bank Ltd. Asad Gate Branch	SND	1063000839330	12,098
4. National Bank Ltd. Asad Gate Branch	Current	1147000038782	8,687,523
5. National Bank Ltd. Khulna Branch	Current	1007000405631	21,051
6. National Bank Ltd. Mymensingh Branch	Current	1026002079639	-
7. National Bank Ltd. Comilla Branch	Savings	1009001297910	48307
8. National Bank Ltd. Barisal Branch	Savings	1013001493985	168146
9. National Bank Ltd. Habiganj Branch	Savings	1071000237160	2150
10. National Bank Ltd. Sunamgonj Branch	Savings	1086000240995	73433
11. National Bank Ltd. Rajshahi Branch	Savings	1005001776186	261936
12. National Bank Ltd. Rangpur Branch	Savings	1006001157332	107754
13. National Bank Ltd. Jessore Branch	Savings	1028000367260	293228
14. National Bank Ltd. Jessore Branch	Current	1028002062448	20
15. National Bank Ltd. Mymensingh Branch	Savings	1026001138318	98961
16. National Bank Ltd. Kishorganj Branch	SB	1065001665893	375
17. National Bank Ltd. Khulna Branch	CD	1007000428084	411,425
18. National Bank Ltd. Cox's Bazar Branch	Savings	1064003892082	32165



19. National Bank Ltd. Chittorgarh	Savings	12234002238	550
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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:

SL No	Name of the Bank	Branch	Account No.	Receipt Date	Amount in Taka
1.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	02.01.2020	10,500,000
2.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	30.01.2020	7000000
3.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	16.02.2020	4000000
4.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	13.05.2020	8600000
5.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	18.06.2020	3900000
6.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	26.08.2020	7400000
7.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	14.09.2020	2268000
8.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	15.09.2020	7032000
9.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	09.11.2020	8500000
10.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	07.12.2020	9,000,000
11.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	24.12.2020	13,714,190
12.	National Bank Limited	Asad Gate Branch, Dhaka	1147000038782	30.12.2020	7,000,000
Sub-Total					88,939,552
Remaining Amount					25,362
Total Balance					

Remaining balance of Tk. 25,362 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. 7,468 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 1st January 2020 to 31st December 2020. 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:

In this year there was no refund to the donor.



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	
Total											

Compliance:

- (a) 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 case at field level
- (b) 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 at source as per Govt. rules. 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 officer 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:

No Assets was sold or transfered during the reporting period.

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 5th year audit of Five years project and this is 2nd 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 not been performed within the stipulated time. Since the NGO could not make arrangement to start audit within stipulated time, because of COVID-19 situation.

Dated: Dhaka

08 AUG 2022

Khan Wahab Shafique Rahman
Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed by: Md. Abu Sina, FCA
Senior Partner
Enrolment No.: 619
Firm's Registration No: 11970 E.P.
DVC: ২২০৪০৪০৬১৭৬৬১



Sl #	Particulars	Expenses amount	Deductible Amount	Deduct VAT	Amount Deposit to Govt.fund	Due Amount	Ref:VAT/IT/Payment Challan no.	Date
4.2	Activities with Community for enhance their Capacity to Achieve SDGs Mobilization (B)							
4.2.1	Citizenship and social harmony, VCAW workshop	74,502	1,603	415	1,603	415	72,73,74,75,57 250,247,190,249,200,201,200,201,199,202, 734,732,732,734,110,212,213,213,732,736, 735,735,108,109,211,212,213,211,212,210, Mushok-11(Date-6/10/2020),157,Mushok-31(Date- 18/11/2020),Mushok-32(Date-21/11/2020),301, Mushok-23(Date-24/10/2020),302,Mushok-28(Date- 15/11/2020),301,Mushok-22(Date-23/10/2020), 229,Mushok-33(24/11/2020),107,107,224 Mushok-56(29/12/2020),729,Mushok-39(Date- 6/12/2020),107,Mushok-54(Date-26/12/2020),224, Mushok-57(29/12/2020),229,Mushok-34(Date- 27/11/2020),11,13,11,13,T-01,T-02,43,44	29-Jan-2020,17-Dec-2020 29-Oct-2020,23-Nov-2020,29-Oct-2020,23-Nov- 2020,23-Nov-2020,23-Nov-2020,14-Dec-2020, 14-Dec-2020,28-Dec-2020,30-Dec-2020,30-Dec- 2020,30-Dec-2020,14-Dec-2020,14-Dec-2020, 14-Dec-2020,14-Dec-2020,28-Dec-2020,30-Dec- 2020,30-Dec-2020,30-Dec-2020,22-Oct-2020, 26-Nov-2020,16-Nov-2020,16-Nov-2020,16- Nov-2020,21-Nov-2020,28-Dec-2020,28-Dec- 2020,30-Dec-2020,14-Dec-2020,28-Dec-2020, 30-Dec-2020,17-Dec-2020,27-Sep-2020,27-Sep- 2020,8-Nov-2020,10-Dec-2020
4.2.2	Animator training to volunteers social activities	2,387,860	124,132	74,882	124,132	74,882	331,332,191,169,171,50,191,556,555,50, 1023,1026,593,594,545,546,545,546,546,545 .543,544,545,546,274,Mushok-19(Date- 15/10/2020),274,Mushok-20(Date-18/10/2020), 302,Mushok-27(Date-12/11/2020)730,Mushok- 37(Date-05/12/2020),45,47,46,48,11,13,11,13, 10,12,42,43,T-60,T-61	29-Nov-2020,23-Nov-2020,29-Dec-2020,29- Dec-2020,10-Dec-2020,23-Nov-2020,24-Dec- 2020,10-Dec-2020,9-Dec-2020,9-Dec-2020,19- Dec-2020,30-Dec-2020,20-Dec-2020,21-Dec- 2020,20-Dec-2020,30-Nov-2020,29-Oct-2020, 29-Oct-2020,16-Nov-2020,14-Dec-2020,17-Dec- 2020,17-Dec-2020,17-Dec-2020,27-Sep-2020, 27-Sep-2020,27-Sep-2020,23-Nov-2020,13-Dec- 2020
4.2.3	TOT to active volunteer to create volunteer trainers	1,803,397	74,104	35,943	74,104	35,943	170,27,29,26,30,12,34,588,587,600,599,600, 599,216,556,555,551,552,56,Mushok-11 KA, 1610,22,24,70,57,68,71,67,545,546,52, 615,609,609,615,105,106,625,626,627,673, 625,626,619,620,673,627,81,70,229,230, 233,234,68,69,86,87,136,137,132,67,133, 20,9,4,86,59,84,6,3,150,38,43,595,596, 41,13,79,80,49,40,12,15,39,34,14,81	26-Nov-2020,26-Nov-2020,26-Nov-2020,19- Nov-2020,30-Dec-2020,1-Dec-2020,17-Dec-2020, 30-Dec-2020,27-Dec-2020,17-Dec-2020,17- Dec-2020,5-Feb-2020,27-Aug-2020,27-Aug- 2020,19-Oct-2020,19-Oct-2020,19-Oct-2020, 29-Oct-2020,19-Oct-2020,2-Dec-2020,10-Nov- 2020,17-Nov-2020,17-Nov-2020,14-Dec-2020, 21-Nov-2020,19-Nov-2020,23-Nov-2020,23- Nov-2020,17-Nov-2020,30-Nov-2020,30-Nov- 2020,7-Oct-2020,30-Nov-2020,25-Nov-2020, 25-Nov-2020,30-Nov-2020,30-Nov-2020,29- Nov-2020,29-Nov-2020,29-Nov-2020,25-Nov- 2020,29-Nov-2020,24-Nov-2020,15-Nov-2020, 10-Nov-2020,17-Nov-2020,19-Nov-2020,17- Nov-2020,26-Nov-2020,26-Nov-2020,25-Oct- 2020,17-Dec-2020,17-Dec-2020,23-Dec-2020, 28-Dec-2020,27-Dec-2020,21-Dec-2020,21-Dec- 2020,17-Dec-2020,28-Dec-2020,27-Dec-2020, 27-Dec-2020,28-Dec-2020,24-Dec-2020,27-Dec- 2020,21-Dec-2020
4.2.4	Review, follow up meeting with volunteers	1,763,291	9,863	1,063	9,863	1,063		



SI #	Particulars	Expenses amount	Deductible Amount	Deduct VAT	Amount Deposit to Govt.fund	Due Amount	Ref:VAT/ITpayment Challan no.	Date
4.7.7	Campaign to stop child marriage and marriage registration	80,542	13,989	3769	13,989	3769	31.32, 20.19, 7736,768,10,11, 771, 18,19, 31,32, 24,25, 10,751,076, 10,791,080, 303,304, 319,320, 206,207, 393,394, 391,392, 391,392, 393,394, 389,390, 147,148,395,396, 381,382, 1,10, 8,16, 151,153, 172,180, 167,168, 34,35, 5,18	28-Jul-2020, 24-Sep-2020, 24-Sep-2020, 15-Oct-2020, 18-Oct-2020, 29-Oct-2020, 15-Oct-2020, 15-Oct-2020, 17-Nov-2020, 17-Nov-2020, 29-Nov-2020, 30-Nov-2020, 30-Nov-2020, 13-Dec-2020, 13-Dec-2020, 13-Dec-2020, 13-Dec-2020, 13-Dec-2020, 17-Dec-2020, 17-Dec-2020, 17-Dec-2020, 29-Dec-2020, 29-Dec-2020, 29-Dec-2020, 29-Dec-2020, 19-Oct-2020, 19-Oct-2020, 19-Oct-2020, 19-Oct-2020, 30-Aug-2020, 28-Jul-2020, 9-Nov-2020, 6-Dec-2020
4.7.8	Campaign for safe drinking water, sanitation	121,083	2,410	1102	2,410	1102	46, 48,43, 64,60,63,52,49	19-Oct-2020, 19-Oct-2020, 19-Oct-2020, 19-Oct-2020, 19-Oct-2020, 29-Nov-2020, 29-Nov-2020
4.7.9	Campaign on tree plantation	258,954	7,512	0	7,512	0	28, 36, 1042, 7	30-Aug-2020, 28-Jul-2020, 9-Nov-2020, 6-Dec-2020
4.7.10	Relief Work	904,778	14,971	14,971	38,503	14,971	173, 173, 75, 76, 69, 77, 65, 66, T-15, T-16, T-03, T-01, T-04	26-Nov-2020, 26-Nov-2020, 14-Dec-2020, 14-Dec-2020, 29-Dec-2020, 29-Dec-2020, 15-Nov-2020, 7-Dec-2020, 7-Dec-2020
4.7.11	COVID-19	645,473	3,970	794	3,970	794	56,58	29-Jun-2020
4.7.12	Connecting classroom	581,855	28,270	10837	28,270	10837	97,4	22-Jun-2020
	Sub-total: (G)	10,609,165	307,967	97,003	307,967	97,003	-	
4.8	Advocacy & Alliance for Policy Reform (H)							
4.8.1	Follow up Meeting with SCUAG	9,453						
4.8.2	Annual conference of volunteer	905,779	66,786	18,816	66,786	18,816	22,23, 97,98, 92, 98,96, 100,104, 103,106	20-Feb-2020, 9-Feb-2020, 9-Mar-2020, 9-Mar-2020, 9-Mar-2020
4.8.3	Celebration of various international day	5,390						
4.8.4	Lesson learn and best practices sharing and dissemination							
4.8.5	Press conference and field visit of journalist							
4.8.6	Provide training to volunteers on Right to Information (RTI)	503						
4.8.7	Workshop with community People on RTI	7,749						
4.8.8	Workshop with Elected Representatives of UP on RTI							
4.8.9	Voter Empowerment through providing candidates' information	314,728	5,703	1,198	5,703	1,198	7, 15, 28,32	20-Jan-2020, 13-Feb-2020
4.8.10	Arrange Projection Meeting of candidates and voters	15,944						
4.8.11	Roundtable discussion meeting, workshops, dialogues, planning meeting	199,095						
4.8.12	Distribution of candidates information		0	0	0	0		
	Sub total (H)	1,458,641	72,489	20,014	72,489	20,014	-	
4.9	Monitoring and evaluation (I)	3,405,794	190,184	91,309	190,184	91,309	10,981,100, 6, 13,9, 6,12, 31, 730, Mishok-38(Date-5/12/2020), 52, 53, 5, 6, 26,27,14,302,303, 27,28,11,28,29,37,38, 39,40, T-28,T-29,16,17,19,20,13,14,15,18	17-Nov-2020, 16-Feb-2020, 23-Mar-2020, 10-Nov-2020, 11-Nov-2020, 14-Dec-2020, 29-Dec-2020, 23-Jan-2020, 20-Feb-2020, 15-Dec-2020, 27-Sep-2020, 15-Oct-2020, 23-Mar-2020, 21-Jun-2020, 21-Jun-2020, 29-Jan-2020, 29-Jan-2020, 8-Oct-2020, 18-Feb-2020, 18-Feb-2020, 18-Feb-2020, 18-
	Total Program Cost (1+2+3+4)	91,997,608	1,408,543	1,185,900	1,408,543	1,141,722	44,178	
5	Capital expenditure							
5.1	Purchase of vehicle							
5.2	Motor Cycle							
5.3	Computer/laptop	796,462	536	16,084	536	16,084	231, 233, 55, 20, 4, 17	7-Dec-2020, 29-Jun-2020, 16-Sep-2020, 24-Sep-2020, 12-Dec-2020
5.4	Printers	46,480	930	930		930	48,20	29-Jun-2020, 16-Sep-2020
5.5	Projector							
5.6	Camera							
5.7	Furniture and fixture	130,390	7,054	1,881	7,054	1,881	13, 16, 10,16,10,17, 1094, 2, 1133, 1134	13-Oct-2020, 20-Sep-2020, 31-Aug-2020, 7-Sep-2020, 28-Dec-2020
5.8	Equipment	8,150	163	163		163	0, 48	29-Jun-2020
	Sub-total: (S)	981,482	7,590	19,058	7,590	19,058	-	
6	Overhead Cost							
6.1	Administrative expenses (Over head cost)(a)							



SI #	Particulars	Expenses amount	Deductible Amount	Deduct VAT	Amount Deposit to Govt. fund	Due Amount	Ref: VAT/IT payment Challan no.	Date							
6.1.1	Traveling /DSA expenses (Home)	2,847,874	45848	45848	14504	0	174,178, 43,44, 43,44, T-02,T-03, T-60,T-61	29-Dec-2020, 29-Jun-2020, 10-Dec-2020, 7-Dec-2020, 13-Dec-2020							
6.1.2	Travel abroad							15,16,17,18,19,20,87,88,208,209,56,57,120,121,122,123,124,125,52,53,54,55,202,203,109,110,81,80,306,307,145,146,6,7,29,30,28,29,37,38,1005,10004,1006,1003,1021,1020,1018,1019,1009,1007,10,061,008,1018,1017,10,191,020,10,031,004,1002,1001,1006,1005,1008,1007,1001,1002,1003,1004,1036,1075,1034,1033,36,13,12,17,16,48,47,05,04,02,03,14,13,43,44,503,504,19,21,20,18,16,17,33,34,67,68,39,40,17,18,11,13,38,37,10,971,099,8,9,5,6,14,16,106,111,31,32,271,272,397,398,32,33,208,209,303,304,64,63,3,9,54,62,192,193,54,62,12,15,9,12,14,16,35,42,10,11,3,1,1,2,9,10,19,25,20,26,14,18,49,39,1003,1004,1003,1004,1001,1002,10,341,033,1033,1034,1075,1036,1062,1063,1063,1064,1060,1061,10,121,011,1011,1012,1013,1014,1030,1031,1030,1031,1003,10,661,065,1065,1066,1065,1066,1064,1063,1063,147,148,16,10,601,602,230,232,608,617,235,236,67,68,481,492,366,364,365,239,318,480,17,68,326,140,138,45,40,53,54,70,54,55,328,21,22,157,55,20,604,66,80,6,19,33,30,101,105,62,63,53,54,39,40,7,8,15,16,T-03,T-04,60,61,18,19							30-Jun-2020, 24-Feb-2020, 24-Mar-2020, 7-Jun-2020, 25-Jun-2020, 7-Jun-2020, 16-Mar-2020, 21-Jul-2020, 27-Jul-2020, 24-Aug-2020, 25-Aug-2020, 31-Aug-2020, 30-Jul-2020, 31-Aug-2020, 28-Jul-2020, 29-Jan-2020, 29-Jan-2020, 26-Feb-2020, 26-Feb-2020, 26-Feb-2020, 25-Mar-2020, 26-Mar-2020, 26-Mar-2020, 30-Apr-2020, 30-Apr-2020, 30-Apr-2020, 28-May-2020, 28-May-2020, 28-May-2020, 30-Jun-2020, 30-Jun-2020, 2020, 21-Jul-2020, 21-Jul-2020, 21-Jul-2020, 26-Aug-2020, 26-Aug-2020, 16-Jan-2020, 16-Jan-2020, 20-Feb-2020, 20-Feb-2020, 19-May-2020, 19-May-2020, 30-Jun-2020, 30-Jun-2020, 2020, 23-Jul-2020, 20-Jul-2020, 31-Aug-2020, 31-Aug-2020, 15-Sep-2020, 15-Sep-2020, 29-Jan-2020, 27-Feb-2020, 28-May-2020, 28-May-2020, 30-Jun-2020, 28-Jul-2020, 25-Aug-2020, 20-Sep-2020, 28-Oct-2020, 13-Oct-2020, 17-Nov-2020, 17-Nov-2020, 17-Nov-2020, 26-Nov-2020, 21-Dec-2020, 18-Jun-2020, 23-Dec-2020, 30-Sep-2020, 27-Sep-2020, 13-Dec-2020, 23-Dec-2020, 22-Oct-2020, 16-Nov-2020, 22-Jan-2020, 22-Jan-2020, 30-Jan-2020, 20-Feb-2020, 20-Feb-2020, 27-Feb-2020, 20-Feb-2020, 20-Feb-2020, 2020, 23-Mar-2020, 31-May-2020, 18-Jun-2020, 2020, 22-May-2020, 22-May-2020, 31-May-2020, 31-May-2020, 21-Jun-2020, 21-Jun-2020, 23-Jul-2020, 23-Jul-2020, 4-Aug-2020, 27-Aug-2020, 27-Aug-2020, 28-Sep-2020, 28-Sep-2020, 28-Sep-2020, 21-Jul-2020, 21-Jul-2020, 21-Jul-2020, 21-Jul-2020, 26-Aug-2020, 26-Aug-2020
6.1.3	Office rent	3,745,105	411,187	139,539	411,187	0	139,539								
6.1.4	Water	79,479													
6.1.5	Electricity	292,386													
6.1.6	Fuel and gas														
6.1.7	Petrol, oil and lubricants	254,980													
6.1.8	Books and periodicals	58,753													
6.1.9	Advertisement and publicity	100,095	3,140	3,392	3,140	3,392	28, M-11,66, M-11,46, M-11,32, M-11,14, M-11, T-61	20-Jan-2020, 20-Feb-2020, 2-Jun-2020, 29-Jun-2020, 27-Jul-2020, 10-Sep-2020, 13-Dec-2020, 23-Dec-2020, 23-Dec-2020, 21-Dec-2020, 21-Dec-2020, 29-Jun-2020, 29-Jun-2020, 27-Jul-2020, 1-Sep-2020, 27-Sep-2020, 2020							
6.1.10	Stationery, seals and stamps	357,986	18,307	4,301	18,307	4,301	107, 107, 10,541,055, 10,561,057, 49,50, 57,59, 57,59, 35, 17,18, 11,13, 8,9	20-Jan-2020, 20-Feb-2020, 2-Jun-2020, 29-Jun-2020, 27-Jul-2020, 10-Sep-2020, 13-Dec-2020, 23-Dec-2020, 23-Dec-2020, 21-Dec-2020, 21-Dec-2020, 29-Jun-2020, 29-Jun-2020, 27-Jul-2020, 1-Sep-2020, 27-Sep-2020, 2020							
6.1.11	Printing and binding	168,241	6,206	1,344	6,206	1,344	17, 18, 31, 32, 28,32, 93,95, 42,43	30-Sep-2020, 30-Dec-2020, 13-Feb-2020, 9-Mar-2020, 23-Nov-2020							
6.1.12	Entertainment and staff meeting	127,957	4,231	654	4,231	654	158, 55,56, 79, 91,94, 64,65, 36,37, 12,13, T-28,T-29, 16,17,91,92	30-Jan-2020, 27-Sep-2020, 19-Jan-2020, 9-Mar-2020, 2-Jun-2020, 27-Jul-2020, 1-Sep-2020, 8-Oct-2020, 15-Dec-2020, 9-Feb-2020							
6.1.13	Labour wages														
6.1.14	Computer consumable	49,561	195	382	195	382	41, 42, 11	30-Dec-2020, 20-Jan-2020							
6.1.15	Consumable store	102,605													
6.1.16	Insurance and banks services														
6.1.17	Postage, courier and parcel	170,801	8,907	1,231	8,907	1,231	1,4, 67,68, 32,34, T-60,T-61	24-Feb-2020, 2-Jun-2020, 27-Jul-2020, 13-Dec-2020							
6.1.18	Telephone, telegram and teleprinter	516,972													



