

AUDITED PROJECT FINANCIAL STATEMENTS

Project N° : 2000001465
IFAD Loan N° : 2000002124
IFAD Grant N° : 2000002125

Period covered: 01 July 2021 - 30 June 2022

Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATI)

Prepared by: FOREIGN AIDED PROJECTS AUDIT DIRECTORATE

Received on: 29/12/2022

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**Office of the Director General
Foreign Aided Projects Audit Directorate
Audit Complex (6th & 11th Floor)
Segunbagicha, Dhaka.**

NO: 82.08.0000.114.46.106.20- 38

Date: 29-12-2022

Secretary

Local Government Division
Ministry of Local Government, Rural Development & Cooperatives
Bangladesh Secretariat, Dhaka.

Sub: Project Audit Report on the Accounts of the "Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATI³) Project" financed under IFAD Loan no. 2000002124 & Grant No.2000002125 for the year 2021-2022.

The Auditor's Report along with a Management Letter containing audit memo on the accounts of the above-mentioned project is enclosed for your information and necessary action.

Enclosure:

1. Auditor's Report.
2. Financial Statement
3. Management Letter
4. Follow-up action.

Sd
(Sreenibash Chandra Sahajee, ACCA)
Deputy Director
For Director General
Foreign Aided Projects Audit Directorate
Tel: +8802226663606

NO: 82.08.0000.114.46.106.20-

Date: -12-2022

Copy for information and necessary action to:

1. **Secretary**, Economic Relation Division(ERD), Ministry of Finance, Sher-e- Bangla Nagar, Dhaka.
2. **Country Program Officer**, International Fund for Agricultural Development (IFAD), IDB Building (14th floor), Sher-E-BanglaNagar, Dhaka-1207.
- ✓ 3. **Project Director**, Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATI³) Project, LGED RDEC Bhaban (Level-3), Agargaon, Dhaka.
4. Office Copy.

Replies/Comments on the Auditor's Report and Management Letter may please be sent to the undersigned within 35 (Thirty-Five) days of receipt of this letter in your office. Observations in SFI through Ministry concerned and Observations in Non-SFI should be responded to FAPAD directly.

Sd
29/12/22
(Sreenibash Chandra Sahajee, ACCA)
Deputy Director
For Director General
Foreign Aided Projects Audit Directorate
Tel: +8802226663606



Project Audit Report

On

The Accounts Of
“Promoting Resilience of Vulnerable through Access to Infrastructure,
Improved Skills and Information (PROVATI³) Project”
Financed under
IFAD Loan no. 2000002124 & Grant no. 2000002125
For the Financial Year 2021-2022

Part-I

(Executive Summary
&
Audit Findings)

Foreign Aided Projects Audit Directorate
Segunbagicha, Dhaka.

Sl. No.	Subject	Page No.
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Information Regarding Audit

- **Name of the audit unit** : Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATI³) Project, LGED RDEC Bhaban (Level-3), Agargaon, Dhaka
- **Nature of Audit** : Financial & Compliance Audit.
- **Duration of audit** : 06-09-2022 to 11-09-2022 & 30-11-2022
- **Audit Year** : 2021 -2022
- **Audit Team** : Party no. 06
Mr. Md. Al-Monsur, A&AO
Mr. Md. Abu Saied Sarker, SAS Super
Mr. Md. Aminul Islam, Auditor.

- **Audit Methodology** : ❖ Verification of Financial Statement.
❖ Test Cheek of vouchers.
- **Scope of Audit** : ❖ Certification of Annual Financial Statement.
❖ The audit was conducted following International Standards on Auditing (ISA) and practices of INTOSAI/SAI of Bangladesh and also as per procedures prescribed by GOB and Development partner.
❖ Audit opinion is limited to the fund receipts and expenditure incurred by the project authority.
❖ Review of Financial Management.

- **Duration** : 6 Years & 6 Months
- **Commencement** : July-2018.
- **Completion** : December-2024.
- **How many times this project audited by FAPAD** : 4 time
- **Total Cost** : BDT 75768.00 lakh; (GOB: BDT. 22878.00 lakh; RPA: BDT. 52890.00 lakh)
- **Current Year Expenditure** : Total: BDT. 9867.33 Lac (GOB- BDT. 2824.00 Lac & RPA- BDT. 7043.33Lac)
- **Executing Ministry** : Local Government, Rural Development & Co-operatives.
- **Implementing Agency** : LGED.
- **Funding Agency** : IFAD & GOB.
- **Project Objectives** : 1. To facilitate 'sustainable livelihoods for poor households and smallholders in selected Upazilas of the Brahmaputra-Teesta flood plain area of six North-central districts of Bangladesh.
2.To enhance climate resilience of population of 25 selected flood-prone Upazilas through resilient infrastructure development and resilience building at community level, off-farm employment creation through vocational training, and flood/climate adaptation research and early-warning dissemination.
3. To build Climate Resilient Infrastructure and Community Shelters.
4. To enhance Resilient Communities Through

Employment and Early Flood Warning.

5. Estimated total number of directly benefiting households is 417,640. 59,640 households under rural roads, 303,000 households under rural market development and 45,000 households under vocational training & LCS. In addition, a total of about 0.5 million households will benefit from early warnings of floods.

AUDITOR'S REPORT

Audit Completion Date: 30/11/2022

To
The Secretary
Local Government Division
Ministry of Local Government, Rural Development & Cooperatives
Bangladesh Secretariat, Dhaka.

Opinion: Unqualified.

We have audited the accompanying Financial Statements of "Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATI³)" LGED RDEC Bhaban (Level-3), Agargaon, Dhaka which comprise of the statement of cash receipts and expenditure, statement of comparison of budget and actual expenditure as at and for the year ended of 31st December 2021 and a summary of significant accounting policies and other explanatory notes.

In our opinion, the project Financial Statements present fairly, in all material respects the cash and cash equivalents of the project as at of 31st December 2021 and the funds received and expenses incurred for the year then ended in accordance with the IPSAS financial reporting under the cash basis of accounting and the requirements of project accounting manual issued by the Finance Division, Ministry of Finance, Government of Bangladesh as well as those of IFAD guideline and agreement.

Basis for opinion

We conducted our audit in accordance with the 'Government Auditing Standards of Bangladesh' (GASB) issued by the Office of the Comptroller and Auditors General (OCAG) of Bangladesh which are based on the International Standards of Supreme Audit Institutions (ISSAIs) issued by International Organization of Supreme Audit Institutions (INTOSAI). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the Financial Statements section of our report. We are independent of the project in accordance with the 'Code of ethics' issued by the OCAG Bangladesh which is based on ISSAI 130- Code of Ethics (INTOSAI Code), and we have fulfilled our other ethical responsibilities in accordance with these ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

This audit of the project financial statements has been conducted to comply with the specific requirements of the development partner as specified in the related loan/ Grant agreement. OCAG reserves all the rights to incorporate any audit observation from this report in the CAG's audit report for being laid before parliament to fulfill the constitutional responsibilities.

Responsibilities of Management for the Financial Statements and internal Controls:

Management of the project is responsible for the preparation and fair presentation of this special purpose financial statements in accordance with the International Public Sector Accounting Standard (IPSAS) financial reporting under the cash basis of accounting issued by the International Public Sector Accounting Standards board (the IPSASB) of the International Federation of Accountants (IFAC), the requirements of project accounting manual issued by the finance division MOF, GOB as well as those of the IFAD guideline and agreement and for such internal control as management determines is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Special Purpose Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statement is 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 GASB which are based on ISSAI 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 special purpose financial statements.

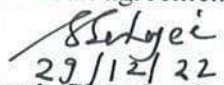
As part of an audit in accordance with the Government Auditing Standards of Bangladesh which are based on ISSAIs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entities internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report on Requirements of the Development Partner

In accordance with the Project Agreement was signed between IFAD and Economic Relation Division (ERD) on behalf of Govt. of Bangladesh. we also report that:

- (a) In our opinion the funds were utilized for the purposes described in the Financing Agreements and agreed Project's annual work plans;
- (b) In our opinion projects expenditures disbursed and expenses claimed are in compliance with established proper procedures and according to the provisions of the financing agreements/ loan Disbursement handbook, and guidelines on financial management and analysis of projects issued by the IFAD.
- (c) The procurement of goods, services and civil works have been made in accordance with the financing agreements and IFAD procurement regulations;
- (d) The PMU has complied with covenants specified in the Loan agreement.


29/12/22
(Sreenibash Chandra Sahajee, ACCA)
Deputy Director
For Director General
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Financial Statement, Withdrawal
Application Statement.

Local Government Engineering Department (LGED)
Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (Provati3)
Project Financial Statement
30th June, 2022



Resources	Note	Cumulative Prior Period	Current Period			Cumulative Current Period
			GOB	RPA	Total	
Government of Bangladesh	1	3268.86	2824.00	0.00	2824.00	6092.86
Lender/Donor:			0.00	0.00	0.00	0.00
IFAD Loan No.2000002124	2	14241.96	0.00	10220.00	10220.00	24461.96
IFAD Grant No.2000002125	3	825.48	0.00	410.00	410.00	1235.48
Other resource and bank interest and exchange gain/loss	4	13.73	0.00	87.68	87.68	101.41
Cash Opening Balance Loan		2887.67	0.00	1007.02	1007.02	3894.69
Refund or Cash deposit of remaining amount and field fund received from cash in transit (Operating Account)		1.40	0.00	350.50	350.50	351.90
Total Resources		21239.10	2824.00	12075.20	14899.20	36138.30

EXPENDITURE AND CASH

SL.No	Economic Code	Name of Item		GOB	RPA	Total	
1	3111	Salary and allowance	183.66	95.93	0.00	95.93	279.59
2	3211	Administrative Expense(Recurrent)	501.77	105.49	337.01	442.50	944.27
3	3221	Fess & Charges	0.72	0.00	0.09	0.09	0.81
4	3231	Traning&Workshop	295.75	198.91	528.43	727.33	1023.08
5	3243	Petrol&Lubricants	25.78	0.00	21.86	21.86	47.64
6	3244	Travel& Transfer	44.92	21.93	0.00	21.93	66.85
7	3255	Printing & Stationary	55.62	8.20	26.52	34.72	90.34
8	3256	Usable Goods	24.67	6.01	2.07	8.08	32.75
9	3257	Consultancy	1336.55	153.73	497.04	650.78	1987.33
10	3258	Repair & Maintence	132.28	129.97	819.41	949.39	1081.67
11	3831	Custom Duty & IT	17.69	0.00	0.00	0.00	17.69
12	4111	Civil Works	11211.68	2088.52	4458.66	6547.18	17758.86
13	4112	Acquisition of Assets	487.93	13.79	84.62	98.41	586.34
14	4113	Other fixed asset (TOMPRO)	11.32	1.52	4.48	5.99	17.31
15	3221	Bank Charge	3.82	0.00	6.23	6.23	10.05
16	3257	Honorarium		0.00	0.00	0.00	0.00
17	51213	Advance for LCS		0.00	0.00		0.00
		Advance for training	13.11	0.00	12.58	12.58	25.69
		Advances (DDM & Others)	100.00	0.00	100.00	100.00	200.00
18	3631	Research Grant (BUET/WFP/BIRDS)	70.00	0.00	144.33	144.33	214.33
		Total Expenditure=	14517.27	2824.00	7043.33	9867.33	24384.60

CASH CLOSING BALANCE

		GOB	RPA	Total	
Project Special Accounts(Loan)	2521.71	0.00	66.13	66.13	2587.84
Project Special Accounts(Grant)	307.73	0.00	542.05	542.05	849.78
Project Operating Accounts(Loan)	185.42	0.00	2806.12	2806.12	2991.54
Project Operating Accounts(Grant)	69.13	0.00	98.47	98.47	167.60
Operating Accounting of Field Offices	3637.84	0.00	1519.10	1519.10	5156.94
Total Closing Balance	6721.83	0.00	5031.87	5031.87	11753.70
TOTAL EXPENDITURE AND CASH	21239.10	2824.00	12075.20	14899.20	36138.30

Handwritten signature and date: 10/08/22
 Md. Anisul Wahab Khan
 Audit & Accounts Officer
 Audit Computer (7th & 12th Floor)
 Bangladesh Public Health Engineering
 Department, Dhaka-1207

Handwritten signature and date: 10/08/22
 Kazi Md. Mohiul Haiz
 Accountant
 PROVATI³
 LGED HQ, Dhaka-1207

Handwritten signature and date: 10/08/22
 Md. Shaheenul Hoque
 Financial Specialist
 PROVATI³
 LGED HQ, Dhaka-1207

Handwritten signature and date: 10/08/22
 (Md. Anisul Wahab Khan).
 Project Director
 PROVATI³, LGED, Dhaka

Local Government Engineering Department (LGED)
Promoting Resilience of Vulnerable through Access to Infrastructure,
Improved Skills and Information (PROVATi3)
NOTES TO THE FINANCIAL STATEMENT

1. GOVERNMENT OF BANGLADESH

[Amount in Lakh Taka]

Particulars	Inception to 30th June 2021	For the year 30th June 2022	Inception to 30th June 2022
Disbursement by GoB	3621.38	2824.00	3621.38
Less: Refunds to GoB	352.52	0.00	352.52
Total:	3268.86	2824.00	6092.86

2. LOAN FROM LENDER/DONOR

Particulars	Inception to 30th June 2021	For the year 30th June 2022	Inception to 30th June 2022
Initial Advance (IFAD Loan No. 2000002124)	11939.86	10220.00	22159.86
Initial Advance (IFAD Grant No. 2000002125)	328.35	410.00	738.35
Direct Payments			
SOE Procedures			
Non SOE Procedures			
Others			
Total:	12268.21	10630.00	22898.21

3. OTHER RESOURCES.

Particulars	Inception to 30th June 2021	For the year 30th June 2022	Inception to 30th June 2022
Project Revenues (Bank Interest)	0.00	6.60	6.60
Exchange gains/losses	3.09	81.08	84.17
Total:	3.09	87.68	90.77

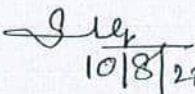
Mohiul
Kazi Md. Mohiul Haq
Accountant
PROVATi3
LGED HQ, Dhaka-1207
10/08
22

Suy
10/08/22
Md. Shaheenul Hoque
Financial Specialist
PROVATi3
LGED HQ, Dhaka-1207

Antul Wahab Khan
20/08/22
(Md. Antul Wahab Khan)
Project Director
PROVATi3, LGED, Dhaka.

Particulars	Inception to 30th June 2021	For the year 30th June 2022	Inception to 30th June 2022
Cash on hand			
Special Accounts:			
IFAD Loan No. 2000002124 : Account Number [REDACTED]	16.00	69.93	85.93
IFAD Grant No. 2000002125 : Account Number [REDACTED]	311.00	542.05	853.05
Sub-Total:	327.00	611.98	938.98
Project Operating Account:			
Janata Bank Ltd. A/C No. [REDACTED]	70.19	2,806.11	2,876.30
Janata Bank Ltd. A/C No. [REDACTED]	68.78	98.47	167.25
Sub-Total:	138.97	2904.58	3043.55
Operating Accounts of Field stations:			
Janata Bank Ltd. Lalmonirhat, A/C No. [REDACTED]	183.16	256.44	439.60
Janata Bank Ltd. Gaibandha, A/C No. [REDACTED]	3.64	99.46	103.10
Janata Bank Ltd. Jamalpur, A/C No. [REDACTED]	52.79	361.87	414.66
Janata Bank Ltd. Rangpur, A/C No. [REDACTED]	128.07	225.47	353.54
Janata Bank Ltd. Kurigram, A/C No. [REDACTED]	23.37	417.46	440.83
Janata Bank Ltd. Nilphamari, A/C No. [REDACTED]	153.37	158.40	311.77
Sub-Total:	544.40	1519.10	2063.50
Grand Total:	1,010.37	5,035.66	6,046.03

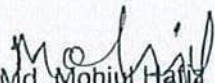

 Kazi Md. Mohiul Hafiz
 Accountant
 PROVATI³ 10/08
 LGED HQ, Dhaka-1207

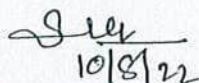

 10/8/22
 Md. Shaheenul Hoque
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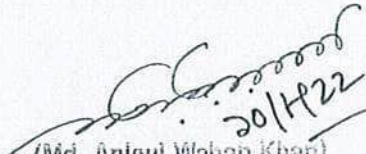

 10/8/22
 (Md. Anisul Wafiq Khan)
 Project Director
 PROVATI³, LGED, Dhaka.

Fund Received and Expenditure Statement on the accounts of the Project- "Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATI3)" for the FY 2021-2022

Fund Source	Opening Balance (Taka in Lac)	Fund Received (Taka in Lac)	Total Fund (Taka in Lac)	Expenditure (Taka in Lac)	Balance (Taka in Lac)
<i>1</i>	<i>2</i>	<i>3</i>	<i>4 (2+3)</i>	<i>5</i>	<i>6 (4-5)</i>
GOB	0.00	2824.00	2824.00	2824.00	0.00
RPA	1007.02	10630.00	11637.02	7043.33	4593.69
DPA	0.00	0.00	0.00	0.00	0.00
Others	0.00	438.17	438.17	0.00	438.17
Total =	1007.02	13892.17	14899.19	9867.33	5031.86


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 LGED HQ, Dhaka-1207
 10/08


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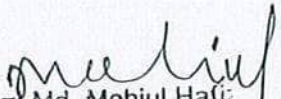

 (Md. Anisul Wahab Khan)
 Project Director
 PROVATI³, LGED, Dhaka.
 20/11/22

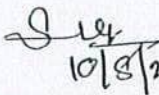
Project Information

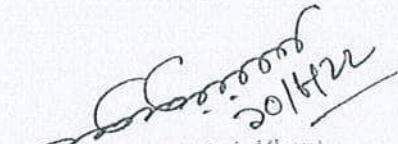
1. Project Name : Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (Provati3)
 2. Donor : GoB & IFAD
 3. Ministry : Ministry of Local Government, Rural Development and Co-operatives
 4. Project Duration : 6 Years
 5. Audit Year : 2021-2022
 6. Cost Center : Six nos

[Amount in lac taka]

Sl. No	Name	Location			Total Budget	Area of Expenditure
		Division / Ministry/1st Tier	District/Department /2nd Tier	Upazilla 3rd Tier		
1	PMU		PD Office, Dhaka			2231.07
2	PIU/LGED Office		Gaibandha			1059.94
3			Jalalpur			3176.85
4			Kurigram			1715.30
5			Lalmonirhat			492.68
6			Nilphamari			546.06
7			Rangpur			645.43
				Total		9867.33


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 10/06


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 PROVATI³
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 (Md. Anisul Wahab Khan)
 Project Director
 PROVATI³, LGED, Dhaka
 20/6/22

Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATI³)

Bank Account Information

Name of the Project : Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATI³)

Agreement No. & Date : IFAD Loan No. 2000002124 & 13-02-2018
IFAD Grant No. 2000002125 & 13-02-2018

Name of the Development Partner : IFAD

1. Bank where Imprest/SAFE Account is kept

(1) Name : Bangladesh Bank
Address : Head Office, Motijheel, C/A, Dhaka
Account No. : Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATI³) : IFAD Loan No. 2000002124 : Account Number [REDACTED]
Bank Balance as on 01/07/2021 : USD : 18748.80
Bank Balance as on 30/06/2022 : USD : 80650.51

(2) Name : Bangladesh Bank
Address : Head Office, Motijheel, C/A, Dhaka
Account No. : Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATI³) : IFAD Grant No. 2000002125 : Account Number [REDACTED]
Bank Balance as on 01/07/2021 : USD : 362895.02
Bank Balance as on 30/06/2022 : USD : 661031.01

2. Bank where Operating A/C (RPA) is kept

(1) Name : Janata Bank Ltd.
Address : Corporate Branch, Block-13, Planning Commission Campus, Dhaka 1207
Account No. : A/C No. [REDACTED]
Bank Balance as on 01/07/2021 : BDT : 50314836.4
Bank Balance as on 30/06/2022 : BDT : 280954745.78

(2) Name : Janata Bank Ltd.
Address : Lalmonirhat
Account No. : A/C No. [REDACTED]
Bank Balance as on 01/07/2021 : BDT : 18386673.17
Bank Balance as on 30/06/2022 : BDT : 25707310.17

(3) Name : Janata Bank Ltd.
Address : Gaibandha (Main)
Account No. : A/C No. [REDACTED]
Bank Balance as on 01/07/2021 : BDT : 364327.76
Bank Balance as on 30/06/2022 : BDT : 994559.63

(4) Name : Janata Bank Ltd.
Address : Station Road, Jamalpur
Account No. : A/C No. [REDACTED]
Bank Balance as on 01/07/2021 : BDT : 5279534.70
Bank Balance as on 30/06/2022 : BDT : 36186670.74

(5) Name : Janata Bank Ltd.
Address : Rangpur Corporate, Rangpur
Account No. : A/C No. [REDACTED]
Bank Balance as on 01/07/2021 : BDT : 13994262.53
Bank Balance as on 30/06/2022 : BDT : 22715226.53

(6) Name : Janata Bank Ltd.
Address : Kurigram Corporate, Kurigram
Account No. : A/C No. [REDACTED]
Bank Balance as on 01/07/2021 : BDT : 2337498.91
Bank Balance as on 30/06/2022 : BDT : 41745536.25

(7) Name : Janata Bank Ltd.
Address : Nilphamari (Main)
Account No. : A/C No. [REDACTED]
Bank Balance as on 01/07/2021 : BDT : 15337192.07
Bank Balance as on 30/06/2022 : BDT : 16060549.50

Mohiul
Kazi Md. Mohiul Haque
Accountant
PROVATI³
LGED HQ, Dhaka-1207

Sh. H.
10/8/22
Md. Shaheenui Hoque
Financial Specialist
PROVATI³
LGED HQ, Dhaka-1207

Anisul
20/8/22
(Md. Anisul Wahab Khan)
Project Director
PROVATI³, LGED, Dhaka.

Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATP)
Bank Reconciliation Statement of Project Operating Account & PIU's (Districts) Accounts as on 30th June'2022
Under IFAD Loan No. 2000002124 & IFAD Grant No. 2000002125

Sl. No.	Name of District	Bank Name & A/C No.	Bank Balance as on 30th June'2022	Cash in Transit	Uncash Cheque	Actual Book Balance as on 30th June'2022	Bank Interest Earned	Bank Charges	Deposit to GOB Treasury	Remarks
1	2	3	4	5	6	7 = (4+5-6)	8	9	10	11
1.	PMU, Dhaka	Janata Bank Ltd. A/C	280954745.78	0.00	343240.00	280611505.78	440071.14	101246.67	338824.47	
2	PMU, Dhaka	Janata Bank Ltd. A/C	9897424.77	0.00	0.00	9897424.77	138191.84	20958.78	117233.06	
			290852170.55	0.00	343240.00	290508930.55	578262.98	122205.45	456057.53	
1.	PIU, Lalmonirhat	Janata Bank Ltd. A/C	25707310.17	0.00	63477.00	25643833.17	0.00	259.00	0.00	
2.	PIU, Gaibandha	Janata Bank Ltd. A/C	9945559.63	0.00	0.00	9945559.63	0.00	2063.13	0.00	
3.	PIU, Jamalpur	Janata Bank Ltd. A/C	36186670.74	0.00	0.00	36186670.74	9.04	290.00	0.00	
4.	PIU, Rangpur	Janata Bank Ltd. A/C	22715226.53	0.00	167826.00	22547400.53	0.00	3019.00	0.00	
5.	PIU, Kurigram	Janata Bank Ltd. A/C	41745536.25	0.00	315346.00	41430190.25	0.00	1013.00	0.00	
6.	PIU, Nilphamari	Janata Bank Ltd. A/C	16060549.50	0.00	220500.00	15840049.50	24580.59	41915.16	0.00	
			152360852.82	0.00	767149.00	151593703.82	24589.63	48559.29	0.00	
		Sub-Total:	443213023.37	0.00	1110389.00	442102634.37	602852.61	170764.74	456057.53	
		Total:								

Md. Mohiul
Kazi Md. Mohiul Haq
 Accountant
 PROVATP
 LGED HQ, Dhaka-1207

Md. Shahenur Haque
Md. Shahenur Haque
 Financial Specialist
 PROVATP
 LGED HQ, Dhaka-1207

Md. Anisul Wahab Khan
(Md. Anisul Wahab Khan)
 Project Director
 PROVATP, LGED, Dhaka.

Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information
(PROVATI³)

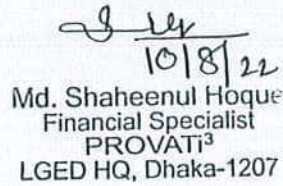
SPECIAL ACCOUNT STATEMENT

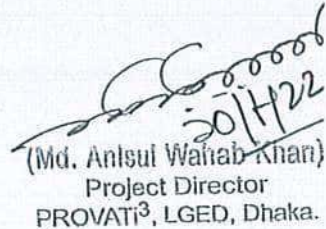
For the year ending : 30th June 2022
Account No. : Account Number : [REDACTED]
Depository Bank : Bangladesh Bank
Address : Head Office, Motijheel, C/A, Dhaka
Related Loan / Credit Agreement No. : IFAD Loan No. 2000002124
Currency : USD (\$)

PART- A: ACCOUNT ACTIVITY

Beginning balance as on 01-07-2021	\$	18,748.80
Add :		
Total amount deposited by IFAD	\$	11,953,813.00
Total interest earnings if deposited in account	\$	-
Total amount refunded to cover ineligible expenditure	\$	-
Deduct :		
Total amount withdrawn	\$	11,891,911.29
Total service charges if not included above in amount withdrawn	\$	-
Ending balance on 30-06-2022	\$	80,650.51


Kazi Md. Mohiul Haq
Accountant
PROVATI³
LGED HQ, Dhaka-1207


10/8/22
Md. Shaheenul Hoque
Financial Specialist
PROVATI³
LGED HQ, Dhaka-1207


20/8/22
(Md. Anisul Waheed Khan)
Project Director
PROVATI³, LGED, Dhaka.

PART- B: ACCOUNT RECONCILIATION

1. Amount advanced by IFAD	\$	7,000,000.00
2. Less : Total amount recovered by IFAD	\$	-
3. Equal : Present outstanding amount advanced to the Special Account at fiscal year ended 30-06-2022	\$	7,000,000.00
4. Ending balance of Special Account at fiscal year ended 30-06-2022	\$	80,650.51
5. Plus : Amount claimed and not yet credited at fiscal year end 30-06-2022	\$	5,257,708.87

<u>Application No.</u>	<u>Amount</u>
WA-09	\$ 1,682,441.44
WA-10	\$ 1,401,511.00
WA-11	\$ 1,614,377.00
WA-12	\$ 3,000,000.00
WA-13	\$ 1,234,598.00
WA-14	\$ 3,020,886.00
Total	\$ 11,953,813.44

6. Plus : Amount withdrawn and not yet claimed	\$	1,661,640.62
7. Less : Interest earning (if included in Special Account)	\$	-
8. Plus : Service charges (in not included in lines 5 and 6 above)	\$	-
9. Equal : Total advance to Special Account accounted for at fiscal year ended 30-06-2022	\$	7,000,000.00

Notes :

1. Explain and discrepancy between totals appearing on lines 3 and 9 above (e.g. amount due to be refunded to cover in eligible expenditures paid from the Special Account)
2. Indicate if amounts appearing on lines 6 are eligible for financing by the IFAD and provide reasons for not claiming the expenditures.

Kazi Md. Mohiul Hafi.
Accountant
PROVATI³
LGED HQ, Dhaka-1207
10/08
22

10/8/22
Md. Shakerul Hoque
Financial Specialist
PROVATI³
LGED HQ, Dhaka-1207

10/8/22
(Md. Anisul Wahab Khan)
Project Director
PROVATI³, LGED, Dhaka.

Promoting Resilience of Vulnerable through Access to Infrastructure,
Improved Skills and Information (PROVATI³)

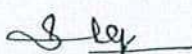
SPECIAL ACCOUNT STATEMENT


For the year ending : 30th June'2022
Account No. : Account Number : [REDACTED]
Depository Bank+A8:I24A8:I25AA8:I22 : Bangladesh Bank
Address : Head Office, Motijheel, C/A, Dhaka
Related Loan / Credit Agreement No. : IFAD Grant No. 2000002125
Currency : USD (\$)

PART- A ACCOUNT ACTIVITY :

Beginning balance as on 01-07-2021	\$	362,895.02
Add :		
Total amount deposited by IFAD	\$	500,000.00
Total interest earnings if deposited in account	\$	-
Total amount refunded to cover ineligible expenditure	\$	-
Deduct :		
Total amount withdrawn	\$	201,864.01
Total service charges if not included above in amount withdrawn	\$	-
Ending balance on 30-06-2022	\$	661,031.01


Kazi Md. Mohiul Hafiz
Accountant
PROVATI³
LGED HQ, Dhaka-1202


10/8/22
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Financial Specialist
PROVATI³
LGED HQ, Dhaka-1207


20/6/22
(Md. Anisul Wahab Khan)
Project Director
PROVATI³, LGED, Dhaka.

PART- B ACCOUNT RECONCILIATION :

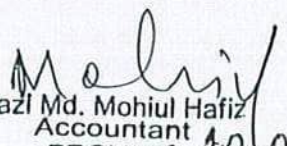
1. Amount advanced by IFAD	\$	1,250,000.00
2. Less : Total amount recovered by IFAD	\$	-
3. Equal : Present outstanding amount advanced to the Special Account at fiscal year ended 30-06-2022	\$	1,250,000.00
4. Ending balance of Special Account at fiscal year ended 30-06-2022	\$	661,031.01
5. Plus : Amount claimed and not yet credited at fiscal year end 30-06-2021	\$	588,968.99

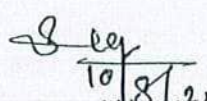
<u>Application No.</u>	<u>Amount</u>	Not Applicable
WA-00	\$ -	
WA-00	\$ -	
WA-00	\$ -	
WA-00	\$ -	
WA-00	\$ -	
WA-00	\$ -	
WA-00	\$ -	
WA-00	\$ -	
Total	<u>\$ -</u>	

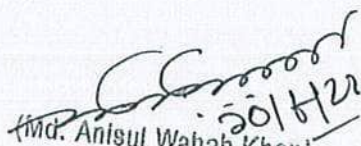
6. Plus : Amount withdrawn and not yet claimed	\$	-
7. Less : Interest earning (if included in Special Account)	\$	-
8. Plus : Service charges (in not included in lines 5 and 6 above)	\$	-
9. Equal : Total advance to Special Account accounted for at fiscal year ended 30-06-2022	\$	1,250,000.00

Notes :

1. Explain and discrepancy between totals appearing on lines 3 and 9 above (e.g. amount due to be refunded to cover in eligible expenditures pain from the Special Account)
2. Indicate if amounts appearing on lines 6 are eligible for financing by the IFAD and provide reasons for not claiming the expenditures.


 Kazi Md. Mohiul Hafiz
 Accountant
 PROVATI³
 LGED HQ, Dhaka-1207
 10/08
 22

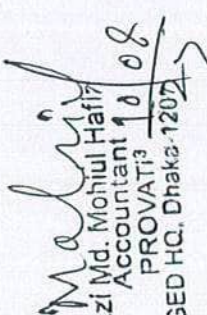

 Md. Shaheenul Hossain
 Financial Specialist
 PROVATI³
 LGED HQ, Dhaka-1207

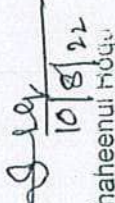

 Md. Anisul Wahab Khan
 Project Director
 PROVATI³, LGED, Dhaka.


SUMMARY OF WITHDRAWAL APPLICATION

FISCAL YEAR: 2021-22
 PROJECT: Promoting Resilience of Vulnerable through Access to Infrastructure, Improve Skills and Information (Provat3)
 LENDER/DONOR: IFAD & GOB
 LOAN/GRANT NO.: IFAD Grant No. 2000002125

Application		Category I (work)	Category II (Equipment & Material)	Category III (Training & workshops)	Category IV (Consultancies)	Category V (Recurrent Cost)	Amount claimed		Amount received		Difference	
							US\$	Taka	US\$	Taka	US\$	Taka
No.	Date						500000.00	42900000.00	201864.01	17365000.00	298,135.99	25,535,000.00
WA-00003	18-11-21			500000.00			500,000.00	42,900,000.00	201,864.01	17,365,000.00	298,135.99	25,535,000.00
Total=				500000.00			500,000.00	42,900,000.00	201,864.01	17,365,000.00	298,135.99	25,535,000.00


 Kazi Md. Mohiul Hafiz
 Accountant
 PROVATI3
 LGED HC, Dhaka-1207


 Md. Shaheenui Hossain
 Financial Specialist
 PROVATI3
 LGED HQ, Dhaka-1207


 Md. Anisul Wahab Khan
 Project Director
 PROVATI3, LGED, Dhaka.

3111 - Salary and allowance	
3211 - Administrative expenses	
3221 - Fees, charges and commissions	
3231 - Training	
3243 - Petrol, oil and lubricants	
3243 - Travell and Transfer	
3255 - Printing and stationery	
3256 - Usuable goods	
3257 - Consultancy	
3258 - Repairs and maintenance	
4111 - Civil Works	
4112 - Machinery and equipment	
4113 - Other fixed assets	
3221 - Bank charge	
3631 - Grant Research (WFP/BIRDS/BUET)	
51213 - Advance for training	
51213 - Advance to DDM	
Total Expenditure=	
Cash closing balance=	
Total expenditure and cash=	

SUMMARY OF WITHDRAWAL APPLICATION

FISCAL YEAR: 2021-22
 PROJECT: Promoting Resilience of Vulnerable through Access to Infrastructure, Improve Skills and Information (Provat3)
 LENDER/DONOR: IFAD & GOB
 LOAN/GRANT NO.: IFAD Loan No. 2000002124

Application No.	Date	Category I (work)	Category II (Equipment & Material)	Category III (Training & workshops)	Category IV (Consultancies)	Category V (Recurrent Cost)	Amount claimed		Amount received		Difference	
							US\$	Taka	US\$	Taka	US\$	Taka
WA-00009	10-06-21	1471332.43	5191.55	19911.51	155111.83	30894.11	168241.43	142405992.00	142405992.00	144294350.88	-	-
WA-00010	16-08-21	1164748.00	10423.00	68669.00	134763.00	22908.00	1401511.00	118627373.00	118627373.00	12025224.00	-	-
WA-00011	28-10-21	1357094.00	0.00	45055.00	187384.00	24844.00	1614377.00	136644795.00	136644795.00	138516455.00	-	-
WA-00012	15-11-21						3000000.00	210000000.00	210000000.00	3000000.00	Advance	-
WA-00013	30-11-21	958827.00	0.00	163221.00	96503.00	16047.00	1234598.00	104499536.00	104499536.00	106009905.00	-	-
WA-00014	11-04-22	2507058.16	5958.46	163169.96	295565.98	49133.45	3020886.01	255695241.00	255695241.00	259223996.40	-	-
Total=		7459059.59	21573.01	460026.47	869327.81	143826.56	11953813.44	967872957.00	175647502.44	506254092.77	-	-

Mohiul Hossain
 Kazi Md. Mohiul Hossain
 Accountant
 PROVATI3
 LGED HQ, Dhaka-1207

S. Uey
 10/8/22
 Md. Shaheenul Hoque
 Financial Specialist
 PROVATI3
 LGED HQ, Dhaka-1207

Anisul Wahab Khan
 20/11/22
 (Md. Anisul Wahab Khan)
 Project Director
 PROVATI3, LGED, Dhaka

Summary of Replenishment Withdrawal Application (BDT. Payment)

Fiscal Year : 2021-22

Name of the Project: Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATI³)


Name of the Project: Development Partner : IFAD

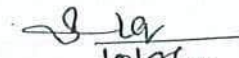
IFAD Loan No. 2000002124


IFAD Grant No. 2000002125

SI	Date	WA.No.	Claimed Amount in USD	@	Equiv. BDT	Remarks
1	28-09-21	WA-09+10	3093145.87	85.35	264000000.00	Replenishment
2	08-11-21	WA-11	1597667.64	85.75	136999999.96	Replenishment
3	26-12-21	WA-12	1806526.81	85.80	155000000.04	Replenishment
4	08-03-22	WA-13	2441860.47	86.00	210000000.42	Replenishment
5	10-05-22	WA-14	2952710.50	86.70	256000000.35	Replenishment
Grand Total			11891911.29		1022000000.77	Replenishment

Note: Prepared as per Bangladesh Bank Statement


Kazi Md. Mohiul Haq
Accountant
PROVATI³
LGED HQ, Dhaka-1207
10/08
21


10/8/22
Md. Shaheenul Haq
Financial Specialist
PROVATI³
LGED HQ, Dhaka-1207


20/11/22
(Md. Anisul Wahab Khan)
Project Director
PROVATI³, LGED, Dhaka

WITHDRAWAL APPLICATION STATEMENT

Borrower/Recipient:	Economic Relations Division (ERD), Ministry of Finance
Loan/Grant Number (s)	Loan: 2000002124, Grant: 2000002125
Name of Project:	Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and
Implementing Agency:	Local Government Engineerig Department
Reporting Peric From July 2020 to June 2021	From July 2021 to June 2022

PREVIOUS PERIOD

WA No	Date	Payment Method	Gegerogy	Total in Local Currency (if applicable)	Total in USD
WA 01	29-03-19	Initial advance Loan @ 84.25	Authorised Allocation	337000000.00	4000000.00
Sub-Total				337000000.00	4000000.00
WA 02	24-11-19	Replenishment	Category 1= Works	61160726.00	723795.57
			Category 2= Equipment & Materials	22565697.00	267049.67
			Category 3= Training	5087938.00	60212.28
			Category 4= Consultancies	3973132.00	47019.31
			Category 5= Recurrent	3937042.00	46592.21
Sub-Total				96724535.00	1144669.04
WA 03	05-05-20	Replenishment	Category 1= Works	143597530.00	1693627.17
			Category 2= Equipment & Materials	2421465.00	28559.40
			Category 3= Training	567576.00	6694.14
			Category 4= Consultancies	11454702.00	135099.78
			Category 5= Recurrent	3920463.00	46238.98
Sub-Total				161961736.00	1910219.47
WA 04	14-06-20	Replenishment	Category 1= Works	78209566.00	922424.27
			Category 2= Equipment & Materials	198874.00	2345.57
			Category 3= Training	68900.00	812.63
			Category 4= Consultancies	10340352.76	121956.85
			Category 5= Recurrent	1415573.00	16695.64
Sub-Total				90233265.76	1064234.96
WA 05	13-10-20	Replenishment	Category 1= Works	109470749.00	1293331.28
			Category 2= Equipment & Materials	3371782.77	39835.59
			Category 3= Training	212807.00	2514.19
			Category 4= Consultancies	19484916.00	230202.60
			Category 5= Recurrent	3290393.00	38874.02
Sub-Total				135830647.77	1604757.68
WA 06	03-12-20	Replenishment	Category 1= Works	79004644.00	933392.51
			Category 2= Equipment & Materials	11734904.00	138640.86
			Category 3= Training	986004.00	11649.05
			Category 4= Consultancies	18297795.00	216177.48
			Category 5= Recurrent	4013697.00	47419.42
Sub-Total				114037044.00	1347279.32
WA 07	04-02-21	Replenishment	Category 1= Works	91000851.00	1075121.00
			Category 2= Equipment & Materials	2007827.00	23721.00
			Category 3= Training	2292400.00	27083.00
			Category 4= Consultancies	11429196.00	135029.00
			Category 5= Recurrent	4595686.00	54295.00

			Sub-Total	111325960.00	1315249.00
WA 08	07-04-21	Replenishment	Category 1= Works	135514860.00	1601027.00
			Category 2= Equipment & Materials	149375.00	1765.00
			Category 3= Training	1231128.00	14545.00
			Category 4= Consultancies	5944810.00	70234.00
			Category 5= Recurrent	2220268.00	26231.00
			Sub-Total	145060441.00	1713802.00
			Total PREVIOUS	1192173629.53	14100211.47

CURRENT PERIOD

Figure in BDT

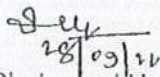
WA No	Date	Payment Method	Gegerogy	Total in Local Currency (if applicable)	Total in USD
WA 09	10-06-21	Replenishment	Category 1= Works	124537205.00	1471332.00
			Category 2= Equipment & Materials	439426.00	5192.00
			Category 3= Training	1685359.00	19911.00
			Category 4= Consultancies	13129048.00	155112.00
			Category 5= Recurrent	2614954.00	30894.00
			Sub-Total	142405992.00	1682441.00
WA 10	16-08-21	Replenishment	Category 1= Works	98587137.00	1164748.00
			Category 2= Equipment & Materials	882211.00	10423.00
			Category 3= Training	5812322.00	68669.00
			Category 4= Consultancies	11406671.00	134763.00
			Category 5= Recurrent	1939032.00	22908.00
			Sub-Total	118627373.00	1401511.00
WA 11	28-10-21	Replenishment	Category 1= Works	114867754.00	1357094.00
			Category 2= Equipment & Materials	0.00	0.00
			Category 3= Training	3813552.00	45055.00
			Category 4= Consultancies	15860633.00	187384.00
			Category 5= Recurrent	2220268.00	24844.00
			Sub-Total	136762207.00	1614377.00
WA 12	15.11.2021	Advance	Category 1= Works	246000000.00	3000000.00
			Category 2= Equipment & Materials		
			Category 3= Training		
			Category 4= Consultancies		
			Category 5= Recurrent		
			Sub-Total	246000000.00	3000000.00
WA 13	30-11-21	Replenishment	Category 1= Works	81157515.00	958827.00
			Category 2= Equipment & Materials		
			Category 3= Training	13815429.00	163221.00
			Category 4= Consultancies	8168283.00	96503.00
			Category 5= Recurrent	1358309.00	16047.00
			Sub-Total	10499536.00	1234598.00
WA 14			Category 1= Works	212203585.00	2507058.16

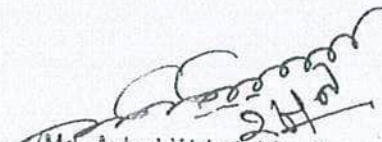
	Replenishment	Category 2= Equipment & Materials	504339.00	5958.46
		Category 3= Training	13811108.00	163169.96
		Category 4= Consultancies	25017433.00	295565.98
		Category 5= Recurrent	4158776.00	49133.44
		Sub-Total	255695241.00	3020886.00
		TOTAL CURRENT	1003990349.00	11953813.00

TOTAL PREVIOUS PERIOD	1192173629.53	14100211.47
TOTAL CURRENT PERIOD	1003990349.00	11953813.00
TOTAL CUMULATIVE DISBURSED BY THE DONOR (IFAD)	2196163978.53	26054024.47

WITHDRAWAL APPLICATIONS PENDING OF SUBMISSION

WA No	Date	Payment Method	Geogery	Total in Local Currency (if applicable)	Total in USD
WA 15	16-08-22	Justification	Category 1= Works	76477289.00	903533.33
			Category 2= Equipment & Materials	9065644.00	107105.15
			Category 3= Training	22967921.00	271352.22
			Category 4= Consultancies	25866664.00	305599.13
			Category 5= Recurrent	6267842.00	74050.80
Sub-Total				140645360.00	1661640.62
WA No	Date	Payment Method	Geogery	Total in Local Currency (if applicable)	Total in USD
WA 16	16-08-22	Advance	Category 1= Works	59098484.29	698233.51
			Category 2= Equipment & Materials		
			Category 3= Training		
			Category 4= Consultancies		
			Category 5= Recurrent		
Sub-Total				59098484.29	698233.51
TOTAL Pending=				199743844.79	2359874.13


 Md. Shaheenul Hoque
 Financial Specialist
 PROVATI³
 GED HQ, Dhaka-1207


 (Md. Anisul Wahab Khan)
 Project Director
 PROVATI³, LGED, Dhaka.

SOURCES AND USES OF FUNDS STATEMENT

Borrower/Recipient: Economic Relations Division (ERD), Ministry of Finance

Loan/Grant Number (s): Loan: 2000002124, Grant: 2000002125

Name of Project: Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATI³) Project

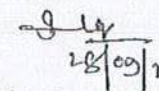
Implementing Agency: Local Government Engineering Department

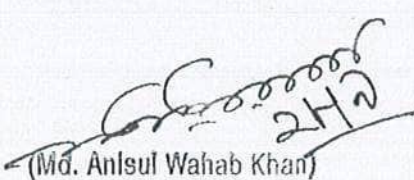
Reporting Period: From July 2021 to June 2022

(Figure in USD)

DESCRIPTION		PREVIOUS PERIOD	CURRENT PERIOD	CUMULATIVE
SOURCES OF FUNDS				
Donor (IFAD)				
Loan		14100211.47	11953813.00	26054024.47
Grant		750000.00	500000.00	1250000.00
Direct Payments (Loan)		0.00	0.00	0.00
Direct Payments (Grant)		0.00	0.00	0.00
Government Counterpart		3834183.58	3364143.74	7198327.32
Cash		25549570.03	1754454.44	27304024.47
Kind			7.87	7.87
TOTAL SOURCES OF FUNDS		44233965.08	17572419.05	61806384.13
USES OF FUNDS				
BY COMPONENT				
By Component - Donor (IFAD)				
Component 1: Climate Resilient Rural Infrastructure & Community Shelters	1	11863614.71	7151445.30	19015060.01
Component 2: Resilient Communities through Employment and Early Warning	2	110206.31	418750.20	528956.51
Component 3: Project Management and Coordination	3	816257.33	355894.71	1172152.07
Sub-Total		12790078.36	7926090.24	20716168.60
By Component - Government Counterpart				
Component 1: Climate Resilient Rural Infrastructure & Community Shelters	1	474704804.99	2685895.01	477390700.00
Component 2: Resilient Communities through Employment and Early Warning	2	25618603.12	234996.88	25853600.00
Component 3: Project Management and Coordination	3	105596148.15	443251.85	106039400.00
Sub-Total		605919556.26	3364143.74	609283700.00
By Component - Others				
Component 1: Climate Resilient Rural Infrastructure & Community Shelters		0.00	0.00	0.00

Component 2: Resilient Communities through Employment and Early Warning		0.00	0.00	0.00
Component 3: Project Management and Coordination		0.00	0.00	0.00
TOTAL USES OF FUNDS BY COMPONENT		0.00	0.00	0.00
DESCRIPTION		PREVIOUS PERIOD	CURRENT PERIOD	CUMULATIVE
Category				
Category - Donor (IFAD)				
Category = Works	1	10505620.18	6115955.00	16621575.18
Category = Equipment & Materials	2	497230.12	113063.61	610293.73
Category = Training	3	223912.44	647479.51	871391.95
Category = Consultancies	4	1245954.05	885052.34	2131006.39
Category = Recurrent	5	317361.57	164539.78	481901.35
Sub-Total		12790078.36	7926090.24	20716168.60
Category - Government Counterpart				
Category = Works	1	466640769.00	2661731.00	469302500.00
Category = Equipment & Materials	2	8064035.99	24164.01	8088200.00
Category = Training	3	25618603.12	234996.88	25853600.00
Category = Consultancies	4	88946759.16	404840.84	89351600.00
Category = Recurrent	5	16649388.99	38411.01	16687800.00
Sub-Total		605919556.26	3364143.74	609283700.00
Category - Others				
Category = Works	1	0.00	0.00	0.00
Category = Equipment & Materials	2	0.00	0.00	0.00
Category = Training	3	0.00	0.00	0.00
Category = Consultancies	4	0.00	0.00	0.00
Category = Recurrent	5	0.00	0.00	0.00

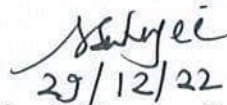

 28/09/21
 Md. Shaheenul Hoque
 Financial Specialist
 PROVATI
 LGED HQ, Dhaka-1207


 28/09/21
 (Md. Anisul Wahab Khan)
 Project Director
 PROVATI³, LGED, Dhaka.

Auditor's Report on Special Account

1. We have audited the accompanying Special Account statements of the "Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATi³) Project" Financed by IFAD loan no. 2000002124 and grant no. 2000002125 for the year 2021-2022
2. Our audit was carried out in accordance with International Auditing standards Accordingly our audit included such review of systems of internal controls, tests of the accounting records and supporting documentation, verification of account balances and other auditing procedures that were considered necessary under the circumstances.
3. The accompanying Special Account Statements were prepared on the basis of cash deposits and withdrawals for the purpose of complying of the above grant procedures.
4. In our opinion, the Special Account Statements gives a fair view of the account for the year ended 30th June, 2022 on the basis of cash deposit and withdrawals.

Opinion status: *Unqualified.*


29/12/22

(Sreenibash Chandra Sahajee, ACCA)
Deputy Director
For Director General
Foreign Aided Projects Audit Directorate
Tel: +8802226663606


AUDIT OPINION ON SOE

We have audited the Statement of Expenditure (SOE) on the accounts of “Promoting Resilience of Vulnerable through Access to Infrastructure, Improved Skills and Information (PROVATi³) Project” Financed by IFAD loan no. 2000002124 and grant no.2000002125 for the year 2020-2022.

The Audit was conducted following International Standards on Auditing. Accordingly, it included such tests of the accounting records and supporting documentation, review of existing systems of internal controls, so far exists and adopting necessary auditing procedures that we considered essential under the circumstances.

In our opinion, the Statement of Expenditure (SOE) can be relied upon to support the applications for grant disbursements by the IFAD for expenditure incurred for the purposes of the project as specified in the particulars of Withdrawal Applications.

Opinion status: *Unqualified.*


29/12/22

(Sreenibash Chandra Sahajee, ACCA)
Deputy Director
For Director General
Foreign Aided Projects Audit Directorate
Tel: +8802226663606