

FINANCIAL MANAGEMENT MANUAL

Skills for Industry Competitiveness and Innovation Program (SICIP)

Skills Development Coordination and Monitoring Unit (SDCMU)

Finance Division, Ministry of Finance

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ABBREVIATIONS

ADB	– Asian Development Bank
AFR	– Annual Fiduciary Review
AFS	- Annual Financial Statements
AOP	– Annual Operations Plan
BACI	– Bangladesh Association of Construction Industry
BACS	- Budget and Accounting Classification System
BAS	– Bangladesh Accounting Standards
BASIS	– Bangladesh Association of Software and Information Services
BB	– Bangladesh Bank
BEIOA	– Bangladesh Engineering Industry Owners’ Association
BGMEA	– Bangladesh Garment Manufacturers and Exporters Association
BKMEA	– Bangladesh Knitwear Manufacturers and Exporters Association
BITAC	– Bangladesh Industrial Technical Assistance Center
BMET	– Bureau of Manpower, Employment and Training
BOQ	- Bill of Quantity
BTEB	– Bangladesh Technical Education Board
BTMA	– Bangladesh Textile Mills Association
CAG	– Comptroller & Auditor General
CAFO	– Chief Accounts and Finance Officer
CDVAT	– Custom Duty and Value-Added Tax
CGA	– Controller General of Accounts
DDO	- Drawing and Disbursing Officer
DOT	- Department of Textile
DP	– Development Partner
DTE	– Directorate of Technical Education
ECNSDC	– Executive Committee of National Skill Development Council
EPD	– Executive Program Director
FAPAD	– Foreign Aided Projects Audit Directorate
GoB	– Government of Bangladesh
IA	– Implementing Agency
IBAS	– Integrated Budgeting and Accounting System
IDA	– International Development Association
LFMEA	– Leather Goods & Footwear Manufacturers & Exporters Association
M&E	– Monitoring and Evaluation
MOE	– Ministry of Education
MOEWOE	– Ministry of Expatriates’ Welfare and Overseas Employment
MOF	– Ministry of Finance
MOI	– Ministry of Industries

MOJT	- Ministry of Jute and Textile
MOICT	- Ministry of Information and Communication Technology
MOU	- Memorandum of Understanding
MTBF	- Medium-Term Budgetary Framework
NGO	- Non-Government Organization
NHRDF	- National Human Resource Development Fund
NSDC	- National Skill Development Council
NSDP	- National Skill Development Policy
PFM	- Public Financial Management
PFS	- Program Financial Statement
PKSF	- Palli-Karma Sahayak Foundation
PID	- Program Implementation Document
PSC	- Project Steering Committee
QFR	- Quarterly Fiduciary Review
RPA	- Reimbursable Project Aid
RBL	- Result-Based Lending
SDCMU	- Skills Development Coordination and Monitoring Unit
SDIC	- Skill Development Implementation Committee
SDPF	- Skills Development Program Framework
SEIP	- Skills for Employment Investment Program
SAFS	- Semi-annual Financial Statement
SICIP	- Skills for Industry Competitiveness and Innovation Program
SME	- Small and Medium-sized Enterprise
SoE	- Statement of Expenditure
SWAp	- Sector-Wide Approach
TOR	- Terms of Reference
TSC	- Technical School and College
TTC	- Technical Training Center
BIRDI	- Bangladesh Industry Research Development and Innovation
VAT	- Value-Added Tax

1. Purpose of this Manual

1.1 The objective of this manual is to set out standard financial management procedures to be applied for the Skills for Industry Competitiveness and Innovation Program (SICIP) by the Skills Development Coordination and Monitoring Unit (SDCMU), the project implementing agencies (PIUs), i.e. Industry Associations (IAs), Private Training Providers, the Government of Bangladesh (GoB) entities, and Executive Development Centers (EDCs) etc. The aim is to have a common financial reporting system within the existing accounting systems in order to capture all financial data and meet the basic information needs of the program. The policies and procedures contained in this manual are designed to provide SICIP with the tools needed to effectively manage its financial resources.

The core objectives of introducing the financial management manual are:

- a. To implement an appropriate accounting and reporting system in accordance with International Accounting Standards (IAS), International Financial Reporting Standards (IFRSs) and the Government Accounting System of Bangladesh;
- b. To establish the program financial management function in a manner which is sound from the internal control point-of-view, transparent, and acceptable to the development partner (DP);
- c. To enhance the financial management capability of the program finance team in generating financial reports timely and accurately so that program management can take full benefit of the financial information systems;
- d. To strengthen financial management (FM) system and practices among implementing partners and at the training provider level; and
- e. To ensure that statutory requirements as regards income tax and value-added tax (VAT) as well as other regulations are fully adhered to by the project.

1.2 This FMM is prepared based on approved program documents such as the Program Implementation Document (PID) and the Scheme Documents. In case of any discrepancy, contradiction or ambiguity, the following documents will prevail: (i) Financing Agreement, (ii) other approved program documents (PID), Scheme Documents, relevant GOB Financial Rules and Regulations, etc. and (iii) Contracts/MOUs with agreed business plan.

2. About SICIP

Introduction

2.1 Finance Division, Ministry of Finance of the Government of Bangladesh is implementing the program titled “Skills for Industry Competitiveness and Innovation Program (SICIP)” with the financial assistance of the Asian Development Bank (ADB) to develop skilled workforce through advanced technical and competency-based training programs across the country. The SICIP will establish a complete quality assurance mechanism to facilitate collaborations between training institutes and industries which will ensure in developing human resources for the priority industry sectors.

More specifically, the outcome of the program will be an increased technology-oriented skilled workforce for priority and emerging industries across skill levels. The outcome will be measured by the following: (i) skilled workers across skill levels-from basic to advanced technical skill-

produced for at least 10 priority and emerging industries, with 65% job placement for new job seekers and (ii) women and people from socially disadvantaged groups with employable and/or life skills increased through specially targeted programs. The program is expected to benefit about 220,000 new and existing workers over an implementation period of 5 years and 8 months.

2.2 The SICIP consists of three schemes as outlined below:

Scheme 1: Advanced Technical Skills, Managerial Capabilities, and R&D Driven Innovation Capacity Development for Priority and Emerging Industries. The objectives of scheme 1 is to (i) develop the capacity for advanced technical skills training for emerging and priority industries and (ii) strengthen managerial capabilities, research and development (R&D) driven innovation, and green skills capacity in the industries. These objectives are expected to increase technology-oriented skilled workforce and boost the country's industry competitiveness and innovation capacity.

Scheme 2: Expansion of Skills for Employment and Socially Inclusive Training for Priority and Emerging Sectors. The objectives of scheme 2 is to (i) deliver industry-relevant basic and mid-level skills training for priority and emerging industries and (ii) promote inclusive skilling and upskilling opportunities for women and socially disadvantaged groups through targeted training programs. These objectives are expected to enhance the job-ready skills and productivity of the country's workforce, contributing to economic diversification and competitiveness of industries.

Scheme 3: Enhancing Institutional Capacity for Skills Monitoring and Management. The objective of scheme 3 is to enhance institutional capacity for skills development and management by coordinating and monitoring all training and other activities under the SICIP program.

The Overall Results of the Program:

2.3 The SICIP is a Results -Based Lending Program (RBL) financed by ADB. The program's impact will be a technology-ready workforce developed for a diversified and innovation-driven economy. The outcome will be an increased technology oriented skilled workforce for priority and emerging industries across skill levels. There are one outcome and four outputs with nine Disbursement Linked Indicators (DLIs) as below:

- I. Outcome: Technology-oriented skilled workforce increased for priority and emerging industries across skill levels.
 - DLI 1: Skilled workers across skill levels produced for at least 10 priority and emerging sectors, with 65% job placement for new job seekers.
 - DLI 2: Women and people from socially disadvantaged groups with employable work and life skills increased through specially targeted programs.
- II. Output 1: Capacity for advanced technical skills training developed for emerging and priority sectors.
 - DLI 3: Industry-demanded advanced technical skills courses created and implemented, including green technical skills.
 - DLI 4: Access to practical training in advanced technologies increased, including green technologies and green skills.
- III. Output 2: Managerial capabilities and green innovation capacity strengthened.
 - DLI 5: Mid-level management courses redesigned and implemented.
 - DLI 6: R&D projects through university-industry partnerships piloted, focusing on applications of advanced and/or green technologies for industry development.

- IV. Output 3: Access to socially inclusive skilling and upskilling expanded.
DLI 7: Competency-based, job-ready entry and mid-level skills courses redesigned and implemented for at least nine priority sectors with industry partnerships.
DLI 8: Access to skills courses with international certification increased for potential migrant workers.
- V. Output 4: Institutional capacity for skills monitoring and management enhanced.
DLI 9: Skills program management, monitoring, and evaluation capacity strengthened.

The funding of the ADB will be released on the achievement of the above DLIs from time to time.

3. Implementing Agencies/Partners

3.1 The following table provides information on the key stakeholders of the SICIP – both government and private sector – and other agencies that are involved directly or indirectly in program implementation and coordination.

Table 1: Key Stakeholders of SICIP

Institutions	Support from SICIP
1. NSDA	Coordinate for quality assurance of entry to mid-level short term training courses.
2. NHRDF	Provide capacity building support to NHRDF.
3. MOE	Technical support to build capacity of selected polytechnic, TSCs, and DTE.
4. MEWOE	Technical support to build capacity of TTCs and BMET.
5. MOI	Technical support to build capacity of BITAC.
6. BB-SME	Financial and technical support to train for entrepreneurs and SMEs.
7. BTEB	Capacity building through technical support; facilitate twinning arrangement if required.
8. DTE	Financial and technical support for strengthening DTE and training centres; support for training in TSCs under DTE; support for motor driving training in TSCs under DTE.
9. DOT	Financial and technical support for strengthening textile labs.
10. BITAC	Financial and technical support for SICIP implementation; support the renovation of training facilities and provision of equipment for advanced training facilities
11. BMET	Financial and technical support to strengthen BMET operation and capacity building of training centres; support for training in TTCs under BMET.
12. Industry Associations/Other Private and Non-Government Organizations	Financial and technical support for implementation of skills training and capacity building.

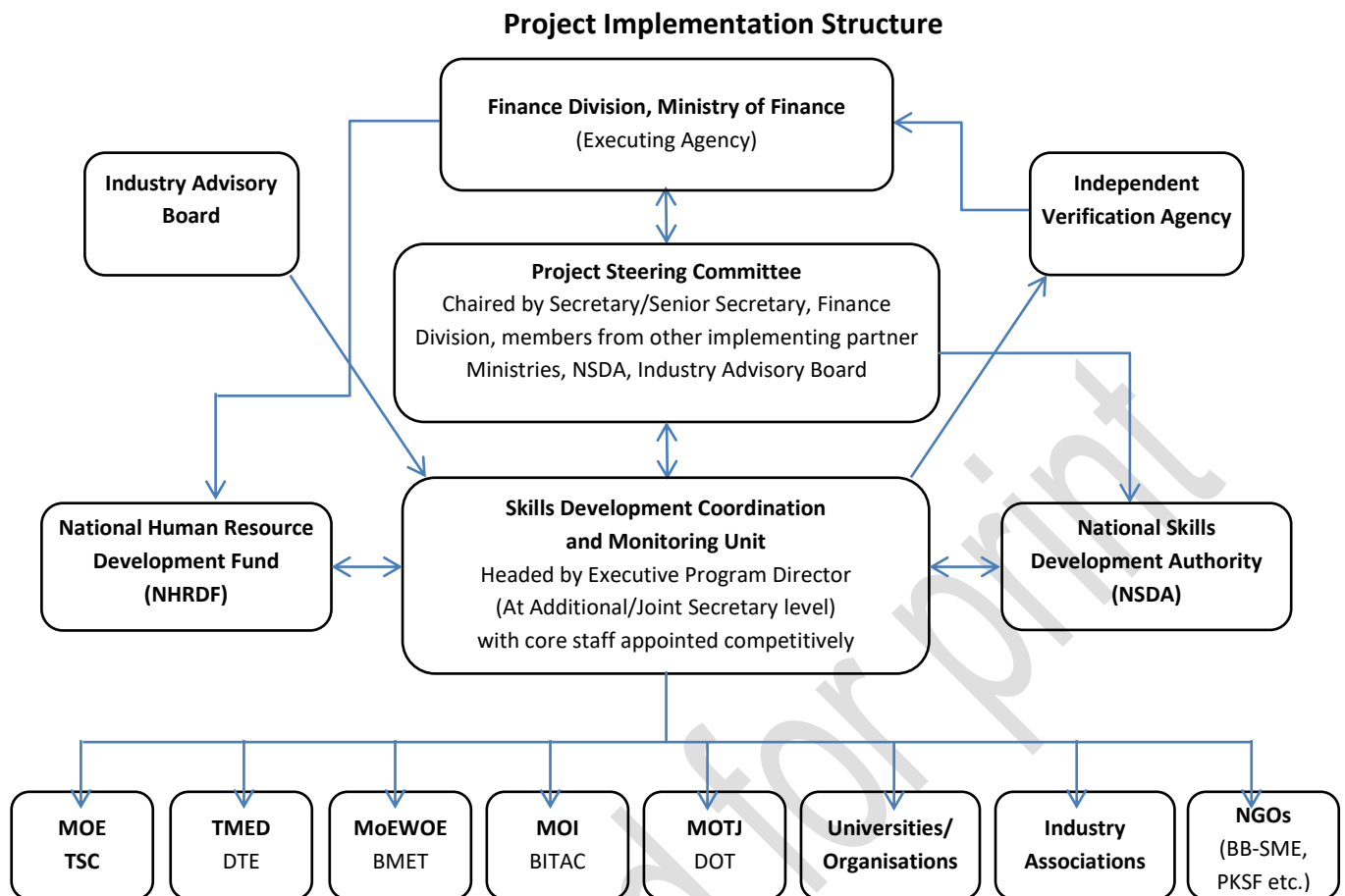
13. BRTC	Financial and technical support for implementation of skills training and capacity building.
14. Executive Development Centres (EDCs) at Different Universities	Financial and technical support to implement management training programs and capacity building.
15. BIGM	Financial and technical support for implementation of policy analysis course and capacity building.
16. PKSF	Implement training program through partner organizations/NGOs.

4. Financing plan

4.1 The Government has been sanctioned with a concessional loan of USD\$ 300 million from ADB's ordinary capital resources to help finance the SICIP program. There is a GOB contribution amounting to US\$ 75 million. Thus, the total cost of the program is USD\$ 375 million.

5. Program Management Arrangements

5.1 Program implementation structure comprises four levels. At the highest level, the executing agency is the Finance Division. Secretary/Senior Secretary of FD is going to play the role of top-level decisions making authority so far implementation of SICIP is concerned. Finance Secretary will also chair the Program Steering Committee as its formal head and having members like secretaries of other concerned ministries (TMED, MOTJ, MOEWOE, ERD, Planning), heads of authorities/departments like NSDA, NHRDF, heads of partner-universities' SICIP Partnership Implementation Units will be in place at the next implementing level. EPD-SICIP will work as PSC's member secretary.



5.2 At the second level a program implementation unit headed by Secretary/Additional Secretary (ex-officio) as National Program Director (NPD). NPD will provide overall policy advice and extend decisions on some selected high level operational matters.

5.3 At the third level is the SDCMU headed by Executive Program Director (EPD) (a Joint/Additional Secretary (appointed on Lien). SDCMU is the program management unit. All personnel under EPD will be recruited on competitive method ensuring that they will have specific expertise and experiences. SDCMU will also be responsible for facilitating, coordinating and monitoring the implementation of SICIP.

5.4 At fourth level there will be Skills Development Implementation Committee (SDIC) headed by the EPD and having representatives from implementing partners to provide a common forum to discuss implementation issues and to make joint efforts to resolve implementation challenges.

5.5 Apart from the 4-layer structure for implementation, an independent Industry Advisory Board (IAB) will be there to extend help to SDCMU in connection with decisions regarding advanced level technical skills programs for priority sectors.

5.6 SICIP program will be implemented under ADB's RBL funding where program results will be measured through nine Disbursement Linked Indicators (DLIs) and these DLIs will have to be verified by an Independent Verification Agency (IVA) to assess

whether indicators have been successfully achieved or not or may be achieved but achieved partially. IVA will work closely with SDCMU and will report to the program execution head i.e. Finance Secretary. Depending on IVA's assessment and recommendations, we'll be able to ascertain the level of the program's success.

6. Disbursement Arrangements

6.1 The loan proceeds are to be disbursed following ADB's Loan Disbursement Handbook (2022, as amended from time to time), and detailed arrangements agreed between the borrower and ADB. The loan proceeds are to be disbursed to the government's account. ADB disbursement is to be made following the achievement of the DLIs and subsequent verification of DLI achievement according to the verification protocol. Where achievement is partial, partial disbursement may be made as laid out in the verification protocol.

6.2 Financing prior results: Up to 15% of the loan (USD\$ 45 million) is to be used to finance prior results essential for the effective implementation of the RBL program. Prior results are to be achieved before loan effectiveness but no earlier than 12 months before the signing of the loan agreement. Prior results are also subject to the agreed verification protocols. Partial disbursements are to be allowed as specified in the verification protocol. There is no request for advance financing for the proposed program.

6.3 The prior results include:

- (i) Standard contract and training templates (including cost norms and implementation guidelines) for advanced technical skills finalized and endorsed (DLI 3);

- (ii) Training curriculum and operational plans for advanced smart textile technology living labs (STTLs) finalized and endorsed (DLI 4);

- (iii) Detailed designs for STTLs with climate-resilient features and green technology equipment finalized and endorsed (DLI 4);

- (iv) Standard contract and training plan templates (including updated cost norms and implementation guidelines) are finalized and endorsed (DLI 5);

- (v) Each partnering university EDC courses redesigned to incorporate green business practices and emerging technology trends (DLI 5); and

- (vi) For advanced technical skills programs, an Industry Advisory Board is established to guide on emerging sectors and skills requirements (DLI 9).

6.4 Partial disbursement. Partial disbursement of DLIs is allowed for most DLIs proportional to the target achieved, subject to achieving the minimum target (e.g., around 60%). The remainder of amounts allocated to DLIs is to be disbursed when the full target is achieved.

6.5 All DLIs must be achieved on or before the RBL program's completion date, which is June 2029. If a DLI is not achieved or not fully achieved by the RBL program completion date, the amount allocated to the portion of the DLI not achieved or not fully achieved is to be cancelled. Evidence of achievement of DLIs must be submitted with the withdrawal application. The borrower will have a winding-up period, which ends 4 months after the RBL program's completion date, for submitting withdrawal applications to ADB. If the amount of ADB financing

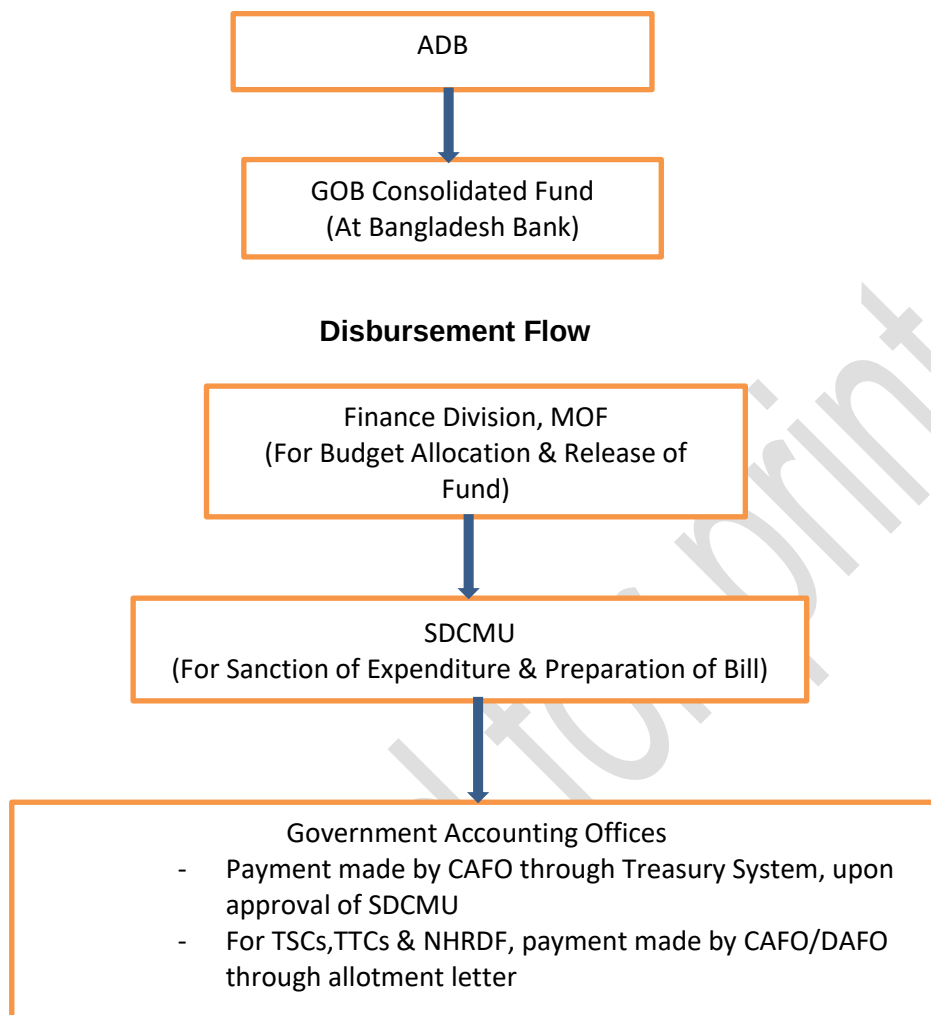
disbursed exceeds the total amount of the RBL program's expenditures (excluding expenditure pertaining to procurement from non-member countries, unless universal procurement has been approved) after the winding-up period and final disbursement has been made, the borrower should refund the difference to ADB within 6 months after the RBL program completion date.

6.6 Before the submission of the first withdrawal application, the borrower will submit to ADB the evidence of the authority of the person(s) who will sign the withdrawal applications on behalf of the borrower, together with the authenticated specimen signatures of each authorized person. Use of ADB's Client Portal for Disbursements system is mandatory for submitting withdrawal applications to ADB.

6.7 The following table shows the expected disbursement schedule of SICIP.

**Table 2: Expected Disbursement Schedule
(USD\$ in Million)**

Disbursement Linked Indicators	Total ADB Financing Allocation	Share of Total ADB Financing (%)	Prior Results (2023)	2024 (Year 1)	2025 (Year 2)	2026 (Year 3)	2027 (Year 4)	2028 (Year 5)
Outcome								
DLI 1	21	7.0				(i) 4 (ii) 3	(i) 4 (ii) 3	(i) 4 (ii) 3
DLI 2	15	5.0				5	5	5
Outputs								
DLI 3	40	13.3	10	6	6	6	6	6
DLI 4	45	15.0	(i) 10 (ii) 10		10		10	5
DLI 5	40	13.3	(i) 2.5 (ii) 2.5	5	10	10	(i) 3 (ii) 2	5
DLI 6	20	6.7		5	5		5	5
DLI 7	64	21.3		20	12	12	(i) 5 (ii) 5	10
DLI 8	20	6.7		5		5	5	5
DLI 9	35	11.7	10	(i) 3 (ii) 2	(i) 2 (ii) 3	(i) 2 (ii) 3	(i) 3 (ii) 2	(i) 2 (ii) 3
Total	300	100	45	46	48	50	58	53

Chart: Funds Flow Arrangement

6.9 All milestone claims and bills claimable by Industry Associations and other partner organizations must have to be submitted to the SDCMU with the joint signature of the President or the person authorized by the President of the respective organization and the Chief Coordinator of the PIU of that organization. The bills to be received then is to be processed by the DDO of the SDCMU in prescribed treasury format (Appendix-24) for submission to the Chief Accounts and Finance Officer, Finance Division for payment and accounting through iBAS++. Similarly, the bills of the SDCMU are to be processed by the DDO of the program through the Chief Accounts and Finance Officer, Finance Division for payment and accounting.

7. Budget and Budgetary Control

Introduction

7.1 Budget is a useful tool to allocate and control funds for achieving goals of an organization. The preparation of the budget should be taken as an opportunity to make a comprehensive and forward-looking review of plans and standards. The comparison of figures of actual expenditure with those estimated on the budget should be carried out periodically during and after the closing of the accounts.

Budget Preparation

7.2 The following points to be considered for budget preparation:

- i. The unit cost for the training providers includes trainers cost, training teaching materials, training allowance, honorarium of staff, enrollment, job placement and tracking cost, etc. The rate of unit cost will be applicable as mentioned in the respective Business Plan. In case of PKSf and BB-SME where residential training going on, food and lodging costs are also applicable.
- ii. The unit rate of each staff should include gross salaries, other benefits, social security charges and other related costs.
- iii. If staff are not working full time, the percentage should be indicated alongside the description of the item and reflected in the number of units (not the unit rate).
- iv. The cost of travel should indicate the place of departure and the destination. Lump sum amount is not acceptable.
- v. If any rate is not mentioned here or in the business plan; the rate of costs stipulated in the program related documents will prevail.
- vi. Every year there will be a review (of last year's work) and planning workshop, where budget will be finalized for next year.
- vii. President of the Industry Associations must approve the budget after review.
- viii. Budget for GoB Entities, Bangladesh Bank's SME Department, PKSf and Motor Driving Training Providers will be approved as per their respective policies and business plan.
- ix. Fund will be transferred based on disbursement procedures mentioned in this manual.
- x. SDCMU will prepare scheme-wise separate annual budget.

Budgetary Control

7.3 The following procedures to be followed for attaining budgetary control:

- i. The annual work-plan and budget to be so designed that program activities are spread throughout the year.
- ii. Training providers are to prepare annual budget, which will be in line with the Annual Budget and Annual Work Plan (AWP)
- iii. Training providers shall maintain the budget control register as mentioned in Appendix-3 of this manual.
- iv. At the end of each quarter a budget variance report to be prepared as per prescribed format and reason behind favorable or unfavorable variance to be discussed at monthly meeting of Management Team.
- v. Revised work plans/budgets, if any, should be brought to the attention of Management Team without delay.
- vi. SDCMU will oversee the budget variance prepared quarterly, semiannually and yearly.
- vii. SDCMU will also prepare a quarterly report on achievement as regards variances and the level of budgetary control attained which will be submitted at the meeting of program steering committee.

8. Mobilization Advance and Milestone Payment:

8.1 In all cases (irrespective of training providers) mobilization advance will be 5% of the contract value excluding contingency and non-recurring cost (i.e.5% of the training cost) as specified in the respective business plan. Mobilization advance will be disbursed upon completion of orientation on the financial, procurement and program management of the PIU staff of the concerned training provider.

8.2 Mobilization advance shall be liquidated/adjusted from the milestone payments. When, there will be 2(two) milestones, the adjustment will usually be made from the 1st milestone and if there will be 3(three) milestones, the adjustment will usually be made from the 2nd milestone. If required, SDCMU may take steps to adjust such mobilization advance at any time.

8.3 Mobilization advance shall be liquidated/adjusted at the rates as specified in the respective business plans given in table below:

Table 3: Mobilization Advance Adjustment Rate.

Public Institutes Outside Treasury Function, Industry Association & Private Organization	University (EDC)	BIGM & Driving Training Provider
From 2nd Milestone: 25% of the claim amount will be adjusted against mobilization advance.	From 2nd Milestone: 20% of the claim amount will be adjusted against mobilization advance.	From 1st Milestone: 10% of the claim amount will be adjusted against mobilization advance.

8.4 Milestone payment modalities for the different training providers (industry associations, private organizations, universities, Public Institutes Outside Treasury Function (e.g., BITAC), and BIGM, driving training providers have been described in the respective business plan which is summarized in the table below:

Table 4: Milestone Payments.

Public Institutes Outside Treasury Function, Industry Association & Private Organization	University (EDC)	BIGM & Driving Training Provider
1st milestone: 50% of Unit cost upon completion of enrolment.	1st milestone: 40% of Unit cost upon completion of enrolment.	1st milestone: 70% of Unit cost upon completion of enrolment.
2nd milestone: 30% of Unit cost upon assessment.	2nd milestone: 40% of Unit cost upon completion of 1 st Term (Module-1).	2nd milestone: 30% of Unit cost upon successful completion of the course by BIGM and for driving course receiving driving license.
3rd milestone: 20% of Unit cost upon achievement of 65% (each for man and women) job placement of assessed / certified trainees within 03	3rd milestone: 20% of Unit cost upon successful completion of course and achievement of 65% (each for man and women) job placement of the fresh graduates within	

months with 03 months retention. For up-skilling, if any, 90% of the trainees to be continued with employment with 03 months retention.	03 months with 03 months retention and 90% of the industry participants continued with employment.	
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8.5 Milestone claim shall be calculated based on the Course-wise per trainee Unit Cost as determined and set in the respective business plan.

8.6 Training providers shall submit the milestone claim maintaining the chronological order in the prescribed format (Appendix-09) along with required supporting documents to SDCMU for verification, SDCMU will verify the arithmetical accuracy and authenticity of the claim for making payment through government accounting and payment systems. SDCMU will take steps to settle all the milestone claims within 30 days of claim lodged by the training providers.

8.7 For the processing of milestone claims for payment, the FM unit may seek clarification, if required, from the concerned AEPD (Program) before the final payment is made. It is important to note that the IT Specialist will check the TMS printouts attached to the bills and certify the correctness of the attachments. Next to this, the FM Specialist will check the genuineness of all other documents including arithmetic checking.

8.8 First milestone claim shall be submitted to SDCMU within 15 days upon completion of enrolment of trainees and uploading of trainee data in the TMS.

8.9 Second milestone claim shall be submitted to SDCMU within 15 days upon completion of assessment / certification / course completion / obtaining driving license and uploading of required information in the TMS.

8.10 Third milestone claim shall be submitted to SDCMU within 15 days upon completion of required retention period of job-placement.

8.11 Final milestone claim calculation shall be done counting the number of trainee net-enrolled (net enrolment means the trainees who have appeared in the assessment level regardless of their status of competence). Based on the calculation, the excess payments made (if any) earlier on enrolment (1st milestone) and certification (2nd milestone), shall be deducted/adjusted from the final bill.

8.12 Milestone claim bills shall be submitted in chronological order like Bill – 1, Bill – 2 and so on in the prescribed format and all the milestone claims of the bill shall be submitted using the same format without making any changes in the course and batch claimed in the 1st milestone. In case of multiple training institutes, institute-wise separate serial number shall be given to the batches under different courses.

8.13 Once the 1st milestone claim of a bill is submitted and processed for payment, alteration / changes in the courses and batches of the bill are not permitted in the subsequent milestone claims, i.e. in the 2nd and 3rd milestones, of the bill.

8.14 Due to different duration in training courses, if required, the 2nd milestone claim of the bill can be submitted and processed for payment earlier breaking the sequence of bills, that means the 2nd milestone claim of Bill – 3 can be submitted and processed for payment before payment of the 2nd milestone of Bill - 2.

8.15 The 3rd milestone claim of the bill shall be submitted maintaining the serial of the bill, i.e. Bill – 1 shall be submitted first then Bill – 2 and so on.

8.16 Required job-placement target set out in the respective business plan must be achieved for claiming the 3rd milestone of a bill. The achievement of job-placement target shall be calculated and considered in cumulative up to the submitted bills and at least the target in cumulative must be achieved to be eligible for the payment.

8.17 Achievement of job placement target is one of the main objectives of SICIP, this being so, to ensure better achievement of job placement target, SDCMU may introduce an incentive approach with reward and reprimand for the PIU, formulation of the modalities for such approach will be made in due course.

8.18 Mobilization advance and milestone payments disbursed to training providers are based on detailed training budgets as delineated in the business plan concerned, therefore, the actual expenditure must be incurred in accordance with the cost components and their budget allocations as given in the respective approved business plan. Expenditure incurred violating the budget allocation will be considered ineligible and persons involved in the violation will personally be liable.

8.19 If the program is suspended for whatsoever reasons, the balance amount of the mobilization advance as well as the unspent amount of milestone payments remain with the training providers on the date of such suspension shall be refunded to SDCMU on demand.

8.20 Public training institutes like Technical Training Centre (TTC) under Bureau of Manpower Employment and Training (BMET) and Technical School and College (TSC) and Poly Technic under Directorate of Technical Education (DTE) will be engaged in the SICIP for providing technical training. BMET, DTE and other public training providers will establish a dedicated Program Implementation Unit (PIU) to render training through their training institutions and to manage the affairs.

8.21 Milestone payment modalities for the advanced technical training will be formulated during development of the business plan of the concerned advanced technical training providers and accordingly the milestone claims will be settled by the SDCMU.

8.22 In any exceptional cases, milestone payment modalities stated in the BP will be prevailed.

Public Training Institutes (PTIs) under Treasury Function

8.23 Fund release and payment procedures for Public Training Institutes (PTIs) under Treasury Function:

Budget allocation and fund release:

- i) Allocated budget for the year will be released quarterly through iBAS++ along with a sanction letter to the concerned CAFO/DCA/DAFO/UAO by SDCMU.
- ii) Quarterly release of fund will be made as per the requirement/achievement of overall training activities.

Conditions of receiving payments:

- a. Condition 1: 50% of remuneration of principals, regular trainers and support staffs will be admissible/paid after certification of the trainees for each batch;

- b. Condition 2: After job placement and 3 (three) months of retention (of at least 65% of enrollees), remaining 50% of the said remuneration will be admissible/paid;
- c. Payment under condition 2 needs clearance of SDCMU/SICIP.
- d. For job placement purpose, BMET/DTE will be treated as one unit, i.e., job placement will be calculated on cumulative basis for BMET/DTE as a single entity.

Bangladesh Industry Research Development and Innovation (BIRDI)

8.24 BIRDI Grants payment is to be made from the budget of the SICIP placed under the Grants code of iBAS++. Payment of BIRDI Grant Awardees will be operated as per the BIRDI Grant Guidelines of the program and the individual BIRDI Grant Agreements as summarized in the table below:

Table:5

Research Mobilization	Interim Progress Payment	Final Payment
10% subject to submission and acceptance of the Inception Report	70% (at least in two instalments) subject to verification of the Midterm deliverables as mentioned in Schedule I of the respective Grant Agreement	20% subject to successful completion of project deliverables and submission & acceptance of the Final Report

Required documentation for payment processing of BIRDI Grants has been mentioned in Appendix-27. A resource engagement template for engaging resource person/technical expert/consultant under BIRDI Grants R&D Project is given in Appendix-28. The deliverables would require to be technically verified by the relevant deliverable verification committee before payment processing. Besides, the FM Unit of SICIP will examine the supporting documents (e.g., bills, vouchers etc.) submitted with the deliverable claims. All documents including Technical Panel Review Reports and deliverable claim documents relating to the processing of payment of BIRDI Grants will be retained by the FM Unit of SICIP.

9. Civil Works Financial Management

9.1 Site Engineer of SICIP will prepare record measurement book and bill measurement book according to actual work done. Based on record and bill measurement book, Contractor will prepare, initiate and submit bill to SICIP office incorporating Site Engineer's written certification mentioning 100% bill claimed by the contractor has been done accurately in the field maintaining BoQ specification and quality guideline. Following that, Engineering Specialist will review, verify and recommend the bill amount. AEPD (Program Management and Construction) will certify the bill amount and then DEPD will endorse the bill amount and forward to EPD for final approval.

9.2 The Fund Management Unit of the program will verify the accuracy of the submitted bills before sending to the CAFO, Finance Division for payment.

9.3 Final bill will be paid after successful completion of all construction work and handover to requiring body following all contract clause regarding defects liability period, retention money and performance security.

10. Policy on Delegation of Financial Authority

Introduction

10.1. Delegation means assigning authority and responsibility to another person to carry out specific activities. Decentralization of authority leads to more efficient workflows. However, the person to whom authority is delegated becomes accountable for the outcome of the delegated work but responsibility remains with the person who delegates the authority.

10.2 Delegation of Financial Authority are the mechanisms by which SICIP enables program team members to commit funds on behalf of the program. Delegations provide formal authority to an officer to make commitment financially and legally and/or incur liabilities on behalf of SICIP.

Scope

10.3. This delegation covers all personnel of the Training Providers related to SICIP. The specific levels of authority have been given in the Table of Financial Authority contained in the Memorandum and Articles of Association and Delegation of Financial Authority of respective training providers which set forth the position of the officers and the applicable financial and spending authority applicable to that level.

Policy

10.4 The following are the policies for the delegation of financial authority:

- i. The Delegation of Financial Authority is determined based upon the individual's delegated positions and may be revoked at any time.
- ii. The Table of Financial Authority may be amended at any time by the appropriate authority.
- iii. All delegations are related to the delegated person's position, not to the individual in that position.
- iv. A delegation of authority under this policy can be wholly or partially withdrawn or restricted (either permanently or temporarily) at any time by appropriate authority.
- v. No delegations may be made to non-program members.
- vi. Notwithstanding these delegations, delegated persons should keep their staff informed of significant initiatives and program, even if the cost of those initiatives and program are below the delegated amount.

Approval of Transactions

10.5 The following steps will be followed for approval of transactions:

- i. Transactions of Associations will be approved by the President or designated person of the Industry Associations.
- ii. Private training providers follow the financial power/authority as delineated in the Memorandum and Articles of Association/Finance Manual of the association concerned as well as covenants in the contract signed by them with SDCMU.
- iii. Transactions of BITAC are to be approved by the head of the organization or designated person as per their own delegation of financial power.
- iv. Transactions of Bangladesh Bank, PKSf, and Universities should follow the existing guidelines of delegation of authority in their respective organizations.

- v. Public training institutions follow the financial power/authority as conferred in the Delegation of Financial Power of the GOB for such organizations as well as covenants laid down in the contract signed by them with SDCMU.
- vi. Any delegation to incur expenditure must be exercised within the limits of the relevant approved budget.
- vii. Delegation can only be exercised with respect to the total transaction value, which includes related and integrated transactions.
- viii. Instructions and guidelines regarding delegation of financial power issued time to time from SDCMU shall be complied with by all PIUs and training providers,
- ix. If there is any increase in the cost of a transaction, then:
 - a) the delegated official who approved the original transaction must approve that variation; or
 - b) if the sum of the variation and the original cost of the transaction exceed the delegated limit of authority for that type of transaction, the appropriate level of authority must approve that variation.

Internal Control

10.6 The internal control system of SDCMU will be in accordance with the Delegation of Financial Power of the Government. The Training Providers will follow the internal control system as articulated in the Finance Manual or Business plan or other documents of their respective organization. The system should encompass, but be not limited to

- i. well-organized structure,
- ii. segregation of duties with hierarchy,
- iii. appropriate authorization and approval procedures,
- iv. ensure payments through banking channel,
- v. physical safeguard of assets,
- vi. accounting and arithmetical accuracy, and
- vii. managerial oversight.

Ineligible Expenditure

10.7 Ineligible Expenditure means the expenditure on items not directly related to the delivery of the program and is not made in accordance with the rules and regulations set out in the business plan, FM Manual, PPR-2025 etc. The following items of expenditure will be treated as ineligible expenditure:

- i. Expenditure not covered by the business plan of the respective partner organization.
- ii. Expenditure incurred violating the budget allocation.
- iii. Expenditure relating to mis-procurement declared by appropriate authority and auditor.

11. Standard Procedure of Transaction

11.1 All transactions of the SDCMU to be carried out through the Government Treasury System following government rules, regulations and formats.

11.2 The standard procedure of transaction applicable for IAs and training providers are given in Appendix-25.

12. Cash Management

Policy

12.1 Cash management policies are as follows:

- i. Authorized person (for handling cash) will be solely responsible for cash/bank receipts and payments.
- ii. Maximum cash holding limit will be Tk. 25,000 for PIU and Tk. 15,000 for private training institutes for petty cash expenses. Replenishment of petty cash to be done as per requirements.
- iii. Cash holding limit for SDCMU is BDT 200,000 for petty cash expenses which will be regulated as per GFR 140.
- iv. In case of public training institutes, holding limit of petty cash will be in accordance with the GoB rules;
- v. Generally, cash expenses should be avoided as far as possible. Petty cash expenses can only be made if it is allowed in PPA/PPR;
- vi. Cash in hand balance to be reconciled daily;
- vii. In case of PIUs cash transactions to be verified by Coordinator (Finance), or equivalent who is not directly involved in writing cash books or handling cash.
- viii. In case of training providers cash transactions to be verified by head of institution, who is not directly involved in writing cash books or handling cash.

Procedures

12.2 Training Providers are to follow the cash management procedures as mentioned below:

- i. Cash book to be maintained by the designated staff in-charge of finance and accounts and verified by Assistant Coordinator (Finance) or equivalent for PIU or head of organization for training institute;
- ii. Cashier (officer in charge of cash) is to physically count all cash and checks & balance with that of cash book balance;
- iii. In case of Public Training Institutes, GoB rules will be followed;
- iv. Every day at the end of day's work, concerned accounts staff will confirm his/her physical cash/bank balance with books. Should there be any differences, the balance must be reconciled;
- v. Day to day requisition for expense has to be approved by Chief Coordinator for PIU and head of organization for training institute.
- vi. All the expenditure must be supported by original documents;
- vii. Purpose, mode of transport and dates must be mentioned in case of claim of travel expenditure;
- viii. In case of food bill, a list of participants should be attached;
- ix. In case of travel claim, ticket and boarding pass must be attached. If there is any expenses where no receipt is available then it has to be claimed through expenses claim form (Appendix-17) with proper explanations;
- x. Copy of travel advance request must be attached with expenses claim form if anyone travels outside city corporation area;
- xi. All receipts and payment voucher as well as copy of money receipts (Appendix-16) will be checked by chief coordinator and approved by President of the Association;
- xii. Participants list must be attached with expenses claim in case of training or workshop.

Documentation

12.3 Following documents are required to be maintained by Training Providers for cash transactions

- i. Payment / Receipt Voucher and money receipt with consecutive numerical number and date that have to be checked by the Chief Coordinator and approved by the President of the Association;
- ii. Approved requisition;
- iii. Bills / invoices;
- iv. Description of journey in case of travel along with travel approval form;
- v. Attendance list of participants in case of seminar / workshop / training; and
- vi. Advance request form.

13. Bank Account and its Management

13.1 The following table shows the policy and procedure for bank account operation and management for SICIP training providers.

Table 6: Bank account and its management

Sl. #	Items	Instructions
1.	Program bank account	There shall be SICIP specific operational bank accounts for public and private training providers. The word SICIP must be added with bank account name (e.g. SICIP– REHAB).
2.	Authority for program bank account operation	Decision with regard to open a bank account will be pre-approved by the concerned authority of training providers. Bank account shall be operated jointly by President of IAs or Member of PSC and Chief Coordinator for PIUs. In case of training institutes, the head of the institute will operate the bank account. For public training institute bank account shall be operated as per Government rules.
3.	Types of project bank account	In opening bank account STD/SND account will be preferred. If the situation does not permit to open STD/SND account, then other types of accounts (current or savings) can be opened with prior approval of SDCMU.
4.	Change of project bank account	For change in the bank account the training providers and PIUs must inform SDCMU in writing by legal representative of the Implementing Agency.
5.	Use of bank cheque	Cheque must be crossed at the time of payment as A/C Payee except petty cash payments, if not stated anywhere otherwise. Accountant is to maintain a cheque issue register (Appendix-11) where cheques received and issued are to be recorded. Blank cheque must never be signed. Outstanding cheque for more than six months must be cancelled, and the transaction shall be reverted.

		Cheque book must be kept in a safe place at least under the custody of head of finance/institution.
6.	Obtaining Bank Statement	Bank statement must be obtained in every month and bank reconciliation must be prepared as per prescribed format by Accountant and reviewed by Assistant Coordinator (Finance) or equivalent authorized person of training institutions.

Approved for print

14. Other Advance Management

Travel Advance

14.1 The following procedure will be followed for travel advance:

- i. Travel advances are made only for the purpose of travel to meet the cost of transportation, accommodation, food and other admissible cost associated to the travel;
- ii. Entitlement or ceiling of travelling costs of training providers will be in accordance with the respective travelling rules issued by SDCMU.
- iii. Person intends to take advance will fill out a travel authorization form.
- iv. Travel authorization and advance request form (Appendix-14) is to be filled in by the employee which is to be approved by the appropriate authority as per delegation of financial authority of respective implementing agency.
- v. The limit of advance must be kept to a minimum level based on the estimate of expenses to be made. The break-down of the estimated expenses must be written in the advance requisition form.
- vi. Employees are to adjust the advance within 10 working days after returning to the workstation in Travel Bill claim form (Appendix-15). If the advances are not adjusted within the stipulated time, the outstanding amount are to be deducted from his/ her next monthly salary;
- vii. No advance will be given if the previous advances are not adjusted.

Personal Salary Advance

14.2 Program staff will not get any salary advance from SICIP fund. Therefore, if any advance is given to any staff it will be treated as financial irregularities of respective implementing entities.

15. Management of Unspent Fund with Training Providers

15.1 The unspent fund, if any, lying with the training providers at the end of the program must be refunded to the SDCMU.

15.2 The partner organizations and training providers must deposit the periodic bank interest earned on their program bank accounts to the Govt. Treasury net of taxes and charges with intimation to the SDCMU.

16. Fixed Assets

Definition

16.1 Any tangible item fulfilling any of the following conditions will be treated as fixed assets if:

- i. The value of the item is Tk. 10,000 or more;
- ii. The item has a potential useful life of more than one year;

Policy

16.2 The acquisition of capital assets should be organized to ensure that no unauthorized acquisition have been made and that records of each acquisition are accurate, complete, and recorded in the appropriate period. Assets will be categorized as follows irrespective of values.

Land	Building
Civil works	Furniture and Fixture
Office Equipment	Training Equipment
Motor Vehicles	Any other group as required

General instructions regarding fixed assets

16.3 The following table describes fixed assets-related all instructions that will be followed by training providers of SICIP for both maintenance and reporting purpose:

Table 7: Fixed assets related procedure

Sl. #	Items	Instructions
1.	Identification of SICIP fixed assets	Fixed assets purchased or developed with the fund of SICIP for the training of the beneficiary shall be property of the SICIP.
2.	Procurement of Fixed assets	Asset should be purchased in the name of the project provided that they were included in the approved budget and used for the implementation of the program, unless otherwise agreed in the Specific Contract Terms and Conditions.
3.	Disclosure of fixed assets in the financial statements	Fixed assets purchased by SDCMU for the project will be considered as expenditure in the year of purchase as the SDCMU accounts will be on cash basis. It has to be recorded in the fixed asset register at zero value for establishment of control over movement of the asset. Fixed assets acquired for identified institutions are to be transferred to the institutions with value and are to be recorded and maintained following the accrual method of accounting.
4.	Maintenance of fixed assets	Each fixed asset will have a permanent identification number that will be affixed after its acquisition by the designated person. Each Training Provider will assign an employee responsible for maintaining a fixed assets register. Fixed assets register to be updated on regular basis.
5.	Fixed assets register	a) Every Training Provider is to maintain a fixed assets register as per appendix 7 containing at least the following information: • Fixed asset inventory number; • Description of asset including manufacturer name, model and serial number; • Date of acquisition; • Voucher number through which the assets were acquired; • Cost of the item • Supplier's name; • Location of the asset; • Staff responsible; • Sale proceeds and date of sales.

Sl. #	Items	Instructions
		Condition of asset b) A fixed assets movement register also is to be maintained by training providers.
6.	Duty of responsible officer	The Training Providers are to assign specific employee for ensuring that: - The assets are protected from damage, loss or unauthorized use; - The assets are properly maintained; - All the laws and regulations of Government relating to the fixed assets are complied with; - All the policies of the organization relating to the fixed assets are complied with; - The manufacturer's instructions are properly followed at the time of using assets.
7.	Physical Verification of Fixed Assets	Fixed assets to be physically counted at least <u>once in each financial year within two months</u> before the close of the year. A fixed assets <u>verification committee</u> to be formed by Training Providers. The responsibilities of the committee are to: - verify the fixed assets physically; - verify the location of the assets; - ensure that the records are up to date; - check the conditions of the assets; - check the compliance of the law, for example, update registration and insurance coverage of the vehicles. The committee will prepare a physical verification report. The report will focus: - The existence of all the assets recorded in the books of accounts; - Condition of the fixed assets; - Unused fixed assets; - Compliance of the rules and regulations The committee shall prepare the fixed assets verification report and submit the report by 31 July to SDCMU.
8.	Disposal of fixed assets	Training Providers will not sell or transfer any assets of the project even if it is under their custody during the project period. At the end of the project, an inventory of the assets (training equipment provided from SDCMU) will be conducted jointly by SDCMU and Training Providers concerned and finally the assets will be handed over to them. In case of damage / un-workable, assets may be disposed of with prior permission of the SDCMU and the proceeds of such disposal shall be used for the purposes as decided by the SDCMU.
9.	Resolution of disagreement	If for any reason a contradiction in agreement with implementing partners comes to the attention regarding ownership of the asset in that case GoB will decide on that issue.

17. Stock Management

Policy

17.1 The following are the policies for stock management:

- i. Training Providers must keep an inventory of items purchased with the funds made available by SICIP.
- ii. The stock item means the stock of training materials and stock of stationery.
- iii. The amount of stock must be kept with an optimum level of security to avoid risk of theft. The stock items and levels must be reviewed regularly to ensure a smooth supply of stock.
- iv. The stock must be kept in a secure place and protected from the external environment.
- v. Papers/Documents to be maintained are Material/Stock Requisition Form and Stock Register.
- vi. A responsible custodian (storekeeper) should have control over the movement of stock of training materials and stationeries.

Procurement of stock

17.2 The following steps are to be followed for procurement of stock:

- i. The stationery and office supplies are to be purchased as per PPR;
- ii. The concerned trainers/staff is to prepare the requisition for materials and the requisition must be approved as per delegation of financial authority;
- iii. As soon as the materials are delivered to the training providers, it should be counted and checked in the stores by the designated person;
- iv. If there is no discrepancy between the goods ordered and received, the storekeeper will write on the challan/bill of the supplier "the goods have been received satisfactorily";
- v. Any discrepancy between goods ordered and received must be investigated into and taken up with the supplier;
- vi. The accounts department must check that the goods have been received satisfactorily by the storekeeper before making the payment for the goods supplied.

Recognizing Inventory in the Financial Statements:

17.3 In order to recognize stock in the financial statements the following procedures will be followed:

Private Training Providers are to capitalize the stock at first and then charge to expenditure based on consumption on the basis of stock register as they will follow accrual basis of accounting.

- i. Expenditures are to be determined based on average rate of purchase multiplied by quantity used. Usage quantities are to be derived from stock register.
- ii. When training materials / stationeries are not fully consumed at the cut-off date, then the balances are to appear at balance sheet under inventory head.
- iii. Closing quantities are to be valued at average rate of purchase of respective items.

Stock Control

17.4 The following procedures are to be followed to ensure control over the stock:

- i. A stock register (Appendix -13) is to be maintained by the designated person of training providers to record the receipts and issues of each items of stock.
- ii. Individual page of the stock register is to be allocated for each stock item;
- iii. Whenever the stock is to be received it will be recorded in the respective page of stock register;

- iv. Stock requisition form (Appendix-12) with consecutive numerical number and date should be prepared by the concerned department /personnel requesting the items, with proper written authorization indicated on the requisition;
- v. Upon receipt of the requisition, the responsible person should issue the requested items to the concerned department/personnel;
- vi. Numerical sequence of the requisition should be received for completeness periodically with proper follow-up on missing requisition.
- vii. At the time of issuing any item from the stock, the concerned staff is to record the number of items to be issued in the respective page of the stock register and the recipient of the items is to sign on the stock register as a proof that he/ she has received the item;

Physical Verification

17.5 Verification is to be done by the verification team as selected by program management of implementing agencies. To conduct physical verification of inventory the following procedures are to be followed:

- i. There must be a full stock count (checking the physical stock against the stock register) at least once a year.
- ii. If the physical stock does not agree with the records, discrepancies must be investigated into.
- iii. Random stock checks must also be performed by the Internal Audit team during field visit.

18. Books of Accounts and Records

Chart of Accounts

18.1 The chart of accounts is a classification system that enables segregation of accounts heads in a systematic manner.

18.2 The chart of accounts of Industry Associations, Private Training Providers, BB-SME, and PKSf is to be in accordance with the heads of accounts as delineated in their respective business plan.

18.3 SDCMU and Public Training Providers will use GoB expenditure code as chart of accounts for recording expenditure.

18.4 PIUs and private training providers are to record training expenditure in respective head as sated in their business plan.

Maintenance of Books of Accounts and Records

18.5 The following table shows details of the procedure for maintenance of books of accounts and records:

Table 8: Maintenance of books of accounts and records

Sl. #	Particulars	SDCMU	Public Training Institutes outside Treasury Function/IAs/Private Training Providers/BBSME/PKFS	Public Training Institutes under Treasury Function
1.	Basis of accounting	Cash basis of accounting	Accrual basis by following the International Accounting Standards (IAS)	Cash basis of accounting
2.	Books of accounts	Scheme and fund wise books of accounts will be maintained by SDCMU.	Books of accounts will be maintained under double entry system.	Scheme and fund wise books of accounts will be maintained.
4.	Responsible person for maintenance of books of accounts & records	Finance unit of SDCMU is to be responsible.	PIU's finance staff are to be responsible. Accountants of training institutions are to be responsible.	Accountants are to be responsible.
5.	Accounts Reconciliation with CAFO	Reports from concerned CAFO/ DAFO/ UAFO will be reconciled by respective spending offices		
6.	Place of preservation of books of accounts	All ledgers, cash books, bank statements, vouchers with supporting documents are to be kept at SDCMU.	All ledgers, cash books, bank statements, vouchers with supporting documents are to be kept in respective offices (PIUs and Training Institutions).	All ledgers, cash books, bank statements, vouchers with supporting documents are to be kept at respective PIUs and PTIs.
6.	Retention of Records	At least 5 years after the end of the program. If for any audit issue remains unsettled, books of accounts and relevant documents have to be maintained until settlement of the audit issue.	At least 5 years after the end of the program. If for any audit issue remains unsettled, books of accounts and relevant documents have to be maintained until settlement of the audit issue.	At least 5 years after the end of the program. If for any audit issue remains unsettled, books of accounts and relevant documents have to be maintained until settlement of the audit issue.

Type of Books of Accounts

18.6 The following books of accounts have to be maintained by the SDCMU and IAs:

- i. Double Column Cash Book (Appendix-1)
- ii. General Ledger (Appendix-2)
- iii. Budget Control Register (Appendix-3)
- iv. Advance Control Register (Appendix-4)
- v. Payroll Register (Appendix-5)
- vi. Petty Cash Book(Appendix-6)

- vii. Fixed Assets Register (Appendix-7)
- viii. Any other book or register as required.

Double Column Cash Book

18.7 Standard Double Column Cash Book (Appendix-1) is to be maintained by all training providers to record receipts and payments. When cash is withdrawn from bank there should be a contra entry in the cash book under respective column. Receipts and Payments through cash and bank must be recorded with reference to the ledger folio number.

18.8 Bank balance as per Cash Book must be reconciled with bank statement at the end of each month, the reconciliation should be signed by the officer responsible for the cost center and a copy of the reconciliation along with bank statement must be kept at that center.

18.9 Bank reconciliation in prescribed format (Appendix-8) must be prepared for every month and sent it to SDCMU with SOE.

General Ledger (GL)

18.10 General Ledger (Appendix-2) is to be maintained by each training provider as well as PIU as per head of expenditure / revenue mentioned in business plan/annual work plan.

- i. Receipts / Expenditure recorded in the GL must be cross referenced with cash/bank book and voucher number. This will help the auditor to find out the audit trail of a transaction.
- ii. All transactions must be sequentially dated.
- iii. Other than cash transactions, journal voucher should also be prepared for adjustment of advance, correction of errors, shifting of one head to another head, accounting for of contribution of association, if any.
- iv. A journal voucher is an integral part of the audit trail, and carries (a) a serial number, (b) transaction date, (c) transaction amount, (d) ledger account(s) affected, (e) reference to documentary evidence (such as invoices or receipts no) supporting the entry, (f) brief description of the transaction, and the (g) signature(s) or initials of one or more authorized signatories.

Budget Control Register

18.11 At the beginning of each financial year Training Providers is to prepare annual budget on the basis of annual work plan and record the budgeted amounts in the Budget Control Register (Appendix-3). The register is to contain the following information.

- **Source of Fund**
 - SDCMU
 - Own Contribution
- **Uses of Fund (Private Training Partners)**
 - PIU Operation Cost
 - Training related cost at PIU level
 - Training related cost at Training Institute level
 - Cost of Equipment and Furniture
 - Any other head mentioned in Business Plan/Work Plan
- **Allocation of Fund (Public Training Partners)**
 - Remuneration/ Honorarium

- Teaching Training Materials
- Enrollment
- Assessment and Certification
- Stipend
- Any other head mentioned in Business Plan/Work Plan

Note: Public Training Institutions (PTIs) shall allocate the fund in each quarter according to their budgetary requirements after receiving the budget from SDCMU. Expenditure shall be incurred according to quarterly budget allocation.

Advance Control Register

18.12 An Advance Control Register as per Appendix-4 must be maintained at each cost center. Center (Office) wise advance is to be recorded in a separate sheet with the following details:

- Details of the office giving the advance.
- The relevant economic codes.

18.13 The Register is also to record details of the advance, including

- Date of advance given.
- Name of office given advance, with identification number, if any.
- Amount of advance given including source.
- Amount and date reported in SOEs against the advance
- Balance of the advance remaining with the offices.

18.14 SDCMU is to set maximum limit of advance for specific cost center and monitor the advance.

Payroll Register

18.15 A payroll register (Appendix-5) is to be maintained by each PIU and training institution.

18.16 To ensure minimum internal control each entity must be required to pay salaries to core staff/trainers only through bank accounts. Cash payments to core staff/trainers are not acceptable.

Petty Cash Register

18.17 A petty cash register (Appendix-6) is to be maintained by each cost center (if applicable) to record:

- Date and amount of petty cash initial advance (Tk. 25,000 for PIU and Tk. 15,000 for private training institutes)
- Date, description and voucher reference for items paid out of petty cash.
- Total amount spent, as per economic code and unit cost of IAs.

18.18 When petty cash is replenished, a coded summary of expenditure must be prepared with the supporting vouchers for the replenishment. This is entered into the receipts and disbursements ledger against the replenishment payment and may cover several lines.

Fixed Asset Register

18.19 PIUs and Training Providers is to maintain a memorandum record of fixed assets using a Fixed Asset Register (Appendix-7), to record

- Asset number and description.
- Location code and description of location (e.g. room number)
- Date purchased and cost.
- Yearly wear and tear cost (depreciation) shall be charged at the rates prescribed in the Finance Act.

18.20 Periodically, each location will be required to confirm the existence and condition of assets under their control based on this record.

Computerized Training Management System

18.21 A Computerized Training Management System (TMS) is to be maintained by SDCMU for tracking trainees. The TMS is containing both physical and financial information and is using in the following areas:

- Each Training Provider requires to upload and update course/batch-wise required data of trainees in the system to track trainees.
- The IAs require to submit the list of trainees from TMS as supporting document for each milestone achieved. Each IA is to maintain detailed attendance records for trainees.
- The SDCMU maintain the TMS based on information uploaded by the training institutes.
- The IAs are required to upload Milestone billing information in TMS before submission of Milestone claim to SDCMU.
- The SDCMU is to check and verify at random the data uploaded by different training institutes to ensure reliability and authenticity of milestone and related reports generated by the system.
- The SDCMU is also to verify and settle milestone payments based on the information of the trainees and billing information available in the system.
- No milestone payments made, if required information of trainee and billing are not uploaded in the TMS.

19. Financial Reporting

Accounting and Financial Reporting

19.1 The Finance Division is to cause the SDCMU to maintain separate books and records of the RBL program in accordance with the government accounting rules and regulations, cash basis of accounting. All payments and accounting entries will be made in iBAS++ against appropriate budget code. Similar to other ADB-financed programs in Bangladesh, the RBL program will use the government's Budget and Accounting Classification System (BACS). The RBL program will be recorded under the Finance Division organizational code 109. Three separate operational codes have been assigned for the three schemes of the program. Codes 10901320000301, 10901320000302 and 10901320000303 have been assigned for Scheme-1, Scheme-2 and Scheme-3 respectively by the MOF in-line with the use of BACS and iBAS++. The RBL expenditures are mapped to the government's chart of accounts as follows:

Table 9: Budget Heads and Codes Applicable for SICIP

Institution	Organizational Code	Sub-organizational Code	Economic Code	Budget Items
MOF	109	1090101	4111201 4112201 4112202 4112205	Civil works and equipment

MOF	109	1090101	32311101 3231201	Training and capacity development
MOF	109	1090101	3257103 3257105	Research and development pilots
MOF	109	1090101	3211101 – 3211137 325501 – 3255105 3257101 3911112	Monitoring, management and other administrative costs

19.2 On an annual basis, the RBL program's financial statements is to be prepared in accordance with cash basis of accounting, consistent with international accounting standards (Appendix-23). The iBAS++ has been operational and is to be used for the RBL program accounting. The financial statements are to include at least the following:

- (i) Statement of cash receipts and payments, showing the funds received by each funding source (ADB loan, government, etc.) and expenditures incurred by expenditure category for the current year, prior year and cumulative from the loan effectiveness date or from retroactive financing date, whichever is applicable.
- (ii) Statement of budget versus actual expenditures. Any significant variance must be sufficiently explained in the notes.
- (iii) Statement of disbursement with a breakdown for each funding source.
- (iv) Detailed notes to the financial statements including significant accounting policies. The notes of the financial statements must provide a detailed breakdown of at least the following:
 - a. funds received from the government during the current year, previous year and cumulative to date.
 - b. a list of withdrawal applications submitted to and the amounts paid by ADB as follows: (a) financing source, (b) withdrawal application number, (c) the amount claimed and currency, (d) period when expenditures were incurred, (e) date submitted, (f) disbursement method, (g) the amount disbursed by ADB, and (h) the exchange rate as applicable.

19.3 The expenditure categories and outputs used in the financial reports shall be aligned with the program document, which has been mapped with the BACS.

Periodic reporting

19.4 To allow timely and efficient monitoring of financial transactions and program activities, the SDCMU shall prepare semi-annual financial information, as part of semi-annual program progress reports, to be submitted to ADB within 45 days from the end of June and December each year. The following table also shows the reporting requirements of the program.

Table 10: Reporting Requirements

Sl. #	Particulars	SDCMU	Public Training Institutes outside Treasury Function/IAs/Private Training Providers/BBSME /PKFS	Public Training Institutes under Treasury Function

1.	Annual Program Financial Statement (PFS)	On an annual basis, the RBL program's annual financial statements is to be prepared in accordance with cash basis of accounting, consistent with international accounting standards. The iBAS++ has been operational and is to be used for the RBL program accounting.	Training Providers shall prepare the Semi-Annual Financial Report and Annual Financial Report as per Appendix-21. The Financial Report shall include: • Statement of Income & Expenditure • Statement of Financial Performance, Balance Sheet • Statement of Financial Position • Statement of Cash Flows.	PTIs shall prepare annual and semi-annual financial reports based on the monthly SOEs.
2.	Semi-annual Financial Statement (SAFS)	The SDCMU is to prepare semi-annual financial information with help of iBAS++, as part of semi-annual program progress reports, to be submitted to ADB in prescribed format as determined with ADB within 45 days from the end of June and December each year.		
3.	Statement of Expenditure (SOE)	SOE is to be prepared in the prescribed format as per appendix-10 on a monthly basis and has to be submitted to the SDCMU within 7 days of month-end along with bank statement.		
4.	Verification of books of accounts	All training providers shall maintain the vouchers and documents in support of the SoE to facilitate audit and fiduciary review, which will also be checked by the Internal Audit Team of SDCMU from time to time during internal audit.		

20. Audit Arrangements

20.1 The RBL program's audits will be conducted by OCAG. In addition, upon receiving the approval from the appropriate authority, SDCMU may engage an independent audit Firm (enlisted with FRC) to conduct annual financial audit of the training providers as per the requirement of SDCMU. The program will include three audits: (i) internal audit, (ii) financial audit, and (iii) performance audit.

Internal Audit

20.2 The SDCMU's Internal Audit Team to be formed by the DEPD (FM) in consultation with the EPD and other program personnel will undertake internal audit functions of PIUs, SDCMU and all the training providers including PTIs. PIUs of respective IAs will also undertake internal audit functions of its training providers. The purpose of the internal audit is to:

- i. evaluate and provide reasonable assurance that risk management, control, and governance systems are functioning as intended and will enable the organization's objectives and goals to be met;
- ii. evaluate information security and associated risk exposures;
- iii. evaluate regulatory compliance;
- iv. evaluate the management readiness in case of interruption;
- v. coordinate with external auditors as appropriate;
- vi. provide support to the IAs anti-fraud programs;
- vii. report risk management issues and internal controls deficiencies identified directly to the Executive Program Director in case of SDCMU, for PIU report to be submitted to Chief Coordinator and provide recommendations for improving the project operations, in terms of both efficient and effective performance. However, if any gross irregularities identified in the PIU's report that report shall be forwarded to SDCMU immediately by the Chief Coordinator.

20.3 The Internal Audit Team will conduct an audit on the transactions processed by the cost center based on the annual work plan. The Annual Internal Audit Plan is to be prepared and approved by a competent authority. The Internal Audit Team will perform the following functions during visits and will report their findings in the template as indicated in Appndix-22:

- i. Examine relevant vouchers/documents to verify that they are in line with the conditions laid down in the agreements;
- ii. Examine that the latest agreed delegation of financial power has been followed properly;
- iii. Check that the payments were made on the basis of original vouchers and authorized by personnel vested with such authority;
- iv. Check all related books of accounts to verify the accuracy, reliability and actual status of running accounts;
- v. Check that procurements were made in line with the agreed procurement rules and procedures;
- vi. Check physical targets planned and achieved;
- vii. Check that proper warehouse/store inventories have been kept, inconsistencies have been followed up, and adequate measures taken to address these;
- viii. Check that all operating bank accounts are regularly reconciled;
- ix. Ensure existence of fixed assets by conducting physical verification once in a year;
- x. Check that customs duty, VAT, and tax deductions were made according to the rules and regulations of the Government of Bangladesh;
- xi. Prepare a visit plan at Training Centers and to verify books of accounts and supporting documents.

20.4 Besides the in-house internal audit as mentioned above, the internal audit (if the authority deems it necessary) may also be conducted by appointing a firm. The indicative terms of reference for internal audit to be carried out by outsourced firm are included in (Appendix-19). The Internal Audit Report to be generated from the regular internal audit will have to be submitted to the NPD to be routed through the EPD with copies to the DEPDS for further dissemination and necessary action. However, the Internal Audit Report covering at least 5 implementing partners (both public and private) and action plans agreed by year 3 of SICIP is to be submitted to the National Program Director of SICIP through the EPD and so will be the case for the internal audit report covering at least 10 implementing partners (both public and private) by year 5 of SICIP (DLI requirement).

Financial audit.

20.5 A program financial audit will be conducted annually by OCAG according to the statement of audit needs (Appendix-18). The audit would cover the entire program. The audit report will include a management letter and auditor's opinions, which cover whether the program financial statements

present a true and fair view or are presented fairly, in all material respects, in accordance with the applicable financial reporting standards. The management letter will include from the second year onwards, a follow-up on the previous year's audit observations.

20.6 The audited program financial statements and the auditors' report will be submitted in English language to ADB within 9 months from the end of the fiscal year. ADB reserves the right to require a change in the auditor (in a manner consistent with the laws and regulation of the government of Bangladesh) or require additional support to be provided to the auditor if the audits required are not conducted in a manner satisfactory to ADB or if the audits are substantially delayed. ADB will disclose on its website the program financial statements and the auditors' report thereon within 14 days of their acceptance, following ADB's Access to Information Policy.

20.7 In addition, upon receiving approval from the appropriate authority, SDCMU may engage an independent audit Firm (enlisted with FRC) to conduct annual financial audit of the training providers as per the requirement of SDCMU.

Performance audit.

20.8 A performance audit of the RBL program shall be conducted by an independent auditor engaged by the Finance Division, with specific attention on program governance and accountability. The performance audit shall be carried out twice during the program implementation by year 3 and 5, in accordance with the agreed terms of references for the audit. The performance audit report shall be shared with ADB upon its completion in year 3 and year 5 of the program. (The indicative terms of reference for performance audit are included in Appendix-20).

Fiduciary Oversight Arrangement

20.9 The GoB and ADB have agreed on the fiduciary oversight arrangement to: (i) ensure close oversight of eligible expenditures under the Skills for Industry Competitiveness and Innovation Program (SICIP) and (ii) build a systematic fiduciary oversight in skill training. Two stages of fiduciary oversight are described in Table 10 below.

Table 11: Fiduciary Oversight Arrangement

Stages	Activities and Responsible Agencies
i. Regular oversight	• Finance Division through SDCMU will share Semi-annual Reports with ADB. • Finance Division and ADB review and agree on annual procurement plan one month before the start of the fiscal year. • ADB may conduct post review of procurements of SICIP, if needed. • Finance Division through SDCMU conducts an annual post procurement review in accordance with PPR 2008.
ii. Annual Fiduciary Review (AFR)/Semi-annual Fiduciary Review	• ADB conducts an AFR/SAFR in consultation with MOF; a post-procurement review of 30% of awarded contracts will be conducted as a sub-set of the AFR • MOF and ADB agree on the AFR/SAFR TORs; the TORs may include a review of follow-up of annual audits of the previous year, as required • ADB recruits consultants or an audit firm and oversees the review • ADB shares the AFR/SAFR report • MOF, and ADB agree on AFR/SAFR recommendations to be implemented by respective entities

(SAFR) by ADB ¹	• Agreed AFR/SAFR recommendations are recorded in the updated FM and Procurement Action Plans with targets for their completion.
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Approved for print

¹ A separate TA will be provided by ADB to support these reviews.

21. Government Regulations and Compliance

Deduction of tax and vat at source

21.1 Tax and VAT are required to be deducted from its vendors as per requirements set forth in the Income Tax Act 2023 and amendments thereof through Finance Acts. Tax and Vat at source shall be deducted in applicable cases against payment of goods and services as per rate prescribed from time to time by the NBR.

Revenue Stamp

21.2 Revenue stamp is required in the following cases:

- When acknowledged receipt of payment revenue stamp shall be affixed in applicable cases in accordance with the Stamp Act.
- Stamp duty will not be applicable to reimbursement of expense.

22. Guidance to Program Staff Members of SICIP

Communication of irregularities

22.1 It is vital that any financial issue that could give rise to concern is communicated immediately to the Executive Program Director (EPD). The EPD will take steps to mitigate the issues otherwise reports to the Executing Agency (i.e. MOF's Finance Division). The ultimate decision will come from the Executing Agency.

22.2 The Executing Agency is responsible for program management and is liable if things go wrong. Therefore, they need to know the extent of any possible risk at the earliest opportunity so they can take appropriate action. This is particularly important where loss of assets or reputation may be an issue.

Risk Management & Control

22.3 The following risk management and control issues are formulated at all training providers level in order to mitigate risk.

I. Industry Associations, BB-SME, PKSf, EDCs, Advanced Technical Training Providers and Motor Driving Training Providers:

- i. They will prepare and check vouchers by different employees to avoid risk.
- ii. The president of the respective associations or his/her delegates will authorize the expenditures.
- iii. Private training providers will follow their respective financial delegation of authority. In absence of it the head of organization shall approve transactions.
- iii. Bangladesh Bank's SME Department and PKSf will follow their respective financial delegation of authority to approve transactions.

II. For GoB entities:

i. The head of organization (such as BITAC, DTE, and BMET etc.) is responsible for compilation of the monthly and annual accounts.

ii. The head of organization is to reconcile monthly and annual accounts with respective accounts offices (CAFO, DCA, DAFO and UAFO) under CGA.

iii. Targeted expenditure tracking is being conducted periodically – in particular of payroll, development expenditure, center management cost, and allowances – as these items constitute the major part of SICIP expenditures.

At SDCMU level:

22.4 On test basis, SDCMU's Financial Management (FM) and Program Team is to check Statement of Expenditure (SOE), submitted by PIUs.

22.5 The Audit Specialist with his team will ensure effective financial integrity by conducting internal audit and pre-audit of vouchers.

Related Party Transactions

22.6 A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged. Relationship between related parties should be disclosed in the financial statements, to enable users of the financial statements to form a view about the effects of related party relationships on the entity.

22.7 The following persons are treated as Related Parties:

- i. Key Donors
- ii. Program staff
- iii. IA staff who can influence the policy-making decision
- iv. Close relatives of program staff. 'Relative' means
 - a. Spouse (husband / wife);
 - b. Brother or sister, their children (nephew / niece);
 - c. Brother-in-law or sister-in-law, their children;
 - d. Any lineal ascendants (parents, grandparent) or descendants (children, grandchildren) –this includes stepchildren and parents-in-law.

22.8 SICIP is to follow the following yardsticks in connection with its transactions with related parties:

Table 12: Listed Related Parties

Type of payment	Yardstick
Services provided to related person	Whether enough remuneration was charged
Purchase of property	Whether amount paid was too high
Sale of property	Whether amount charged was too low
Money or property of project is lent to related person	No lending is allowed from SICIP fund
Salary or allowances paid to related person	Whether these are reasonable or high

Use of Assets	
Nature of Use	Yardstick
Land, building or other property of Program used by related person	Whether adequate amount of rent or compensation was charged

Conflict of Interest

I. Circumstances

22.9 A conflict of interest occurs when there is a conflict between the private interests and the official responsibilities of a person in a position of trust. Conflict of interest can occur at any level and at any time. Some examples are as follows:

- i. Purchases/renting piece of land/space from a trustee or his/her relative.
- ii. Appointing Chief Functionary's spouse as a consultant.
- iii. Obtaining service from relative of key person responsible for obtaining the service;
- iv. Program officer making payment to training institute where he is one of member.

II. Implications

22.10 Conflict of interest, perceived or actual, may be inevitable in today's society where people have multiple responsibilities. Things like networking and working together on issues also increase chances of a person occupying two positions. Nonetheless, mitigating measures are to be required to ensure that undue influence is not exerted by decision-makers.

22.11 If conflict of interest is not handled properly; it can lead to loss of money, image or reputation. In some cases, it may also result in civil or criminal proceedings. Accordingly, the matter is extremely sensitive and SICIP will deal with the matter with utmost seriousness.

III. Procedures

22.12 SICIP is to adopt the following procedures to minimize a conflict of interest:

- i. Disclosure of Interest: All persons in key positions should voluntarily disclose involvement of their close relatives in organizations which has significant financial transactions with Project;
- ii. Role in decision-making and monitoring: A person having conflict of interest will not get involved in any decision-making process with the concerned organization, and where necessary Chinese-walls should be constructed;
- iii. Establish a clear tone at the top of the organization to avoid conflicts of interest to the greatest extent possible;
- iv. Establish an organization-wide policy on what constitutes a conflict of interest and how these should be identified and handled;
- v. Educate directors, officers and employees on the subject;
- vi. Perform periodic reviews to evaluate effectiveness of established policies;
- vii. Annually, each Project's employee with a responsibility of placing, paying or supervising any supplier, consultant, or subcontractor will be required to sign the Declaration of Impartiality and Confidentiality.

22.13 No employee, officer, or agent shall participate in the selection, award, or administration of a contract or grant if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of her or his immediate family, her or his partner, or an organization which employs or is about to employ any of the parties

indicated herein, has a financial or other interest in the organization selected for an award. The officers, employees, shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or vendors.

23. Procurement System

23.1 All procurement will be carried out following the country system based on the Public Procurement Act, 2006 and the Public Procurement Rules (PPR, 2025), with the following conditions and modifications to bring consistency with international best practices and the ADB Procurement Framework:

- (i) Post-bidding negotiations shall not be allowed with the lowest evaluated or any other bidder;
- (ii) The lottery system in award of contracts shall not be allowed;
- (iii) Bidders' qualification and experience requirements shall be mandatory;
- (iv) There should be no automatic disqualification of bids based on percentage above or below the estimated cost; and
- (v) Contract awards shall be based on the lowest evaluated bid price of compliant bid from eligible and qualified bidders.
- (vi) In addition, the SICIP-SDCMU and the Program Implementation Units (PIU) of various Industry Associations (IAs), Public Institutes (PIs)/NGOs & Others will follow the Office Order No. FD/SICIP/IAs/34/2024-3215, dated 28 December 2025, issued by the Finance Division, Ministry of Finance, which prescribes specific procurement thresholds and financial limit.

23.2 All partner organizations receiving fund from SICIP must follow PPA 2006 and PPR 2025 in procuring goods and services.

23.3 Steps of the Procurement Process under Request for Quotation (RFQ) Method:

- a) Need Analysis as per provision of Business Plan and the Allocated Budget.
- b) Preparation of Annual Procurement Plan (APP).
- c) Procuring Entity (PE) may use RFQ method for the procurement of goods and related services up to a maximum limit of Tk. 60 Lac per year with Tk 8 Lac in each case, and for the procurement of works and physical services up to a maximum limit of Tk. 100 Lac per year with Tk 15 Lac in each case.
- d) Recommendation from Project Standing Committee (PSC) and approval of APP by the HOPE (Head of Organization) through file note.
- e) Preparation of Specification and Official Cost Estimate by the Specification and Cost Estimate Committee, the Committee shall consist of three (3) to five (5) members, formed from officials of the procuring entity.
- f) Preparation of Tender Document (RFQ Document) with Tender Notice.
- g) Approval from the HOPE on Official Cost Estimate including Tender Document, Tender Notice etc. through file note.
- h) Publishing the tender notice on the website of organization, SICIP and Notice board (If any).
- i) Issuance of Tender Document (RFQ Document) to the tenderer.
- j) The time limit for Request for Quotation shall not exceed seven (7) days and the Procuring Entity shall allow at least three (3) days for submission of Quotations.
- k) Opening and Evaluation of the Tender (Quotation against RFQ Document) by the Tender Evaluation Committee at the same date and time (Opening committee is not required for RFQ).

- l) Preparation and signing of the Tender Evaluation Report by the Tender Evaluation Committee (TEC).
- m) Approval of the Tender Evaluation Committee Report from the HOPE through file note.
- n) Issuance of the Purchase Order to the selected supplier.
- o) Receipt of the Goods as per purchase order and specification (with challan) by the technical examination and acceptance committee as per PPR-2025 (consists of 3 members).
- p) Preparation, signing and submitting the technical examination and acceptance committee report to the concerned authority.
- q) Receiving the Bill and check the bill with challan as per Purchase order.
- r) Issue cheque after approving the bill by the competent authority.

23.4 Steps of the Procurement Process under Open Tendering Method (OTM):

- a) Need Analysis as per Fiscal Year against the Allocated Budget.
- b) Preparation of Annual Procurement Plan (APP).
- c) Recommendation from Project Standing Committee (PSC) and approval of APP by the HOPE (Head of Organization).
- d) The Procuring Entity (PE) may use the Open Tendering Method (OTM) for the procurement of goods and related services exceeding Tk 8 Lac, and for the procurement of works and physical services exceeding Tk 15 Lac.
- e) Preparation of Specification and Official Cost Estimate by the Specification and Cost Estimate Committee, where the Committee shall consist of three (3) to five (5) members, formed from officials of the procuring entity.
- f) Preparation of Tender Document (Using BPPA Standard Tender Document-STD) and Invitation for Tender (IFT) Notice.
- g) Approval from the HOPE on Official Cost Estimate submitted by the committee including Tender Document, Invitation for Tender (IFT) Notice etc.
- h) Publishing the tender notice in two (02) daily newspaper (At least one National Bangla and one National English newspaper), and the website of organization, BPPA (if required), SICIP and Notice board (If any).
- i) Sale of Tender Document to the tenderers.
- j) Receiving the tenders within the last date and time of tender submission.
- k) The minimum time from the date of advertisement to the preparation and submission of tenders shall be:
 - 10 days for estimated cost ≤ BDT 1 crore.
 - 14 days for estimated cost > BDT 1 crore and ≤ BDT 5 crore.
 - 21 days for estimated cost > BDT 5 crore and ≤ BDT 30 crore.
 - 28 days for estimated cost > BDT 30 crore.
- l) Opening the tender by the Tender Opening Committee (TOC; 3 Members) within one (1) hour of the last date and time of tender submission.
- m) Preparation and signing of the Tender Opening Sheet by the Tender Opening Committee (TOC).
- n) Evaluation of Tender and Preparation of the Tender Evaluation Report (TER) by the Tender Evaluation Committee (TEC) within the tender validity period, where the TEC shall consist of three (3) members when the approving authority is the Head of the Procuring Entity or an authority of lower rank.

- o) Approval of the Tender Evaluation Report (TER) by the approving authority as per delegation of the financial power (DoFP) of the procuring entity within the tender validity period.
- p) Issuance of Notification of Award (NOA) within three (3) working days after approval of the Tender Evaluation Report (TER) within the tender validity period.
- q) Receiving the Performance Security from the date of issuance of the Notification of Award (NOA). Time limit for submission of the Performance Security shall be as follows (for National Competitive Tender):
 - Within seven (7) days for contract value $\leq$ BDT 5 crore.
 - Within ten (10) days for contract value $>$ BDT 5 crore and $\leq$ BDT 25 crore.
 - Within fourteen (14) days for contract value $>$ BDT 25 crore.
- r) Verification of the Performance Security from the issuing Bank.
- s) Signing of the Contract from the date of issuance of the Notification of Award (NOA). Time limit of signing the contract shall be as follows:
 - Within fourteen (14) days for contract value $\leq$ BDT 5 crore.
 - Within twenty-one (21) days for contract value $>$ BDT 5 crore and $\leq$ BDT 25 crore.
 - Within twenty-eight (28) days for contract value $>$ BDT 25 crore.
- t) Receiving of the Goods as per Contract and specification (with challan) by the technical examination and acceptance committee as per PPR-2025 (consists of 3 members).
- u) Preparation, signing and submitting the technical examination and acceptance committee report to the concerned authority.
- v) Receiving the Invoice/Bill and check the bill with challan as per Contract.
- w) Issuance of cheque after approval of the bill by the competent authority

***** Note:** Based on a satisfactory receiving report, goods will be received by the store. Storekeeper will maintain the record/register for the stock of goods and consumables and issue goods/consumable items based on approved requisition and maintain the stock position.

24. Alteration and Amendments

24.1 To ensure better financial operations and control, the SDCMU may from time to time alter or amend any clauses of this Manual and insert new clauses in it, if deemed so.

25. Appendices

Appendix 1: Double Column Cash Book

[illegible]

Appendix 2: General Ledger

General Ledger

ACCOUNT NAME:		PAGE NO.
ECONOMIC CODE:		
ACCOUNT HEAD		

[illegible]

Appendix 3: Budget Control Register

SL	Particulars	Received/Allocation	Expenditure	Balance	Remarks

Appendix 4: Advance Control Register

Activity Code : _____

Category Code : _____

Economic Code : _____

SI No.	Date	Location and Cheque or transfer reference	Location/Office	Amount Sent	Date	SoE Received	Balance Amount	SoE Claim Ref	Signature of officer
Total									

LOCATION:

LOCATION:

ECONOMIC CODE:

Control Columns												
Paid by RPA												
Paid by GoB												
Gross (b + c)												
Net Payment (c = a – b)												
Total Deductions (b)												
</												

Appendix-6: Petty Cash Register

Date	Description	Receipt Amount	Voucher	Expense Amount	Activity Code	Category Code	Expense Code
	Total Received & Spent						
	Total Brought Forward						
	Total Carried Forward						

Appendix-7: Fixed Asset Register

FIXED ASSETS REGISTER														
Sl. No.	Nature / Name of Assets with Description	Date of Acquisition / Entry	Voucher / File Number	Cost and Related Data				Depreciation					Written Down Value (WDV) at end of the Period	Date of Physical Verification & Remark
				Cost / Value of Acquisition	Useful Life	Identification Mark / Number	User / Location	Opening Balance	Opening WDV	Rate in %	Charged for the Period	Balance at end of the Period		
1	2	3	4	5	6	7	8	9	10	11	12	13=(9+12)	14=(5-13)	15

Appendix 8: Bank Reconciliation

<u>BANK RECONCILIATION STATEMENT</u>							
Name of office:				Name of Month			
Bank Name:				Account Number:			
Particulars			Taka Amount	Taka Amount			
Balance as per bank statement/confirmation							
1.	Add: Cheques deposited but not credited by bank						
	Particulars	Date:	Cheque No.				
	Total						
2.	Add: Bank charges & commissions debited in Bank Statement but not entered into cash book.						
	Particulars	Date	Reference No.				
	Total						
3	Less: Cheques issued but not presented in bank for payment						
	Particulars	Date:	Cheque No.				
	Total						
5.	Less: Bank interest credited in Bank book but not entered into cash book.						
	Particulars	Date	Reference No.				
	Total						
Balance as per Cash Book							
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%; vertical-align: top;"> Signature Prepared by: Name: Date </td> <td style="width: 33%; vertical-align: top;"> Signature Checked by: Name: Date </td> <td style="width: 33%; vertical-align: top;"> Signature Approved by: Name: Date </td> </tr> </table>					Signature Prepared by: Name: Date	Signature Checked by: Name: Date	Signature Approved by: Name: Date
Signature Prepared by: Name: Date	Signature Checked by: Name: Date	Signature Approved by: Name: Date					
NB: Copy of Bank pass book/bank statements should be attached as a true evidence against bank balance confirmation.							

Appendix 9: Statement of Milestone Payments / Adjustment

Skills for Industry Competitiveness and Innovation Program (SICIP)

Name of Association

Statement of Milestone Payment Claim for Training Grant (Bill No....., Claim No.)

Sl. N o.	Name of Training Course	Durati on (Mont h)	Starti ng Date	Milestone Payment										Total Traini ng Cost in BDT	Varian ce in Traini ng & M. Stone Costs	Referenc e of Attachm ents
				Numb er of Trainees per Batch	Unit Co st in BDT	First Milestone		Second Milestone		Third Milestone						
						Trainees Enroll ed (No.)	First M. Ston e in BDT	Trainee s Comple ted Course (No.)	Seco nd M. Ston e in BDT	Trainees placed in Job (No.)	% Job Placem ent	Third M. Ston e in BDT				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1.	Skilling of New Entrants:															
1.1	Name of Training Course															
	Batch No.	4														P ...
2.	Up-skilling Existing Workforce:															
2.1	Name of Training Course	4														P ...
	Batch No.															
		4														P ...

	Grand Total (A+B)														
	Less: Contribution of BITAC (0%)														
	Total Eligible Milestone claim to SDCMU, SICIP (100%)														
	Less: Milestone Payment received earlier from SICIP regarding abovementioned courses														
	Milestone claim in this bill up to Certification														

**Claim in
Words:**

Prepared by:

verified by

**Reviewed
by**

Approved by

Signature of authorized officer with
date and Seal

Accountant/Accounts
Officer

Data/IT
officer

Name:
Designation
Name of
Organization

Appendix-9A: Milestone Claim Cover Letter

LETTER HEAD OF ASSOCIATION

Reference: 2388/15

Date

The Executive Program Director
Skills Development Coordination and Monitoring Unit (SDCMU)
Skills for Industry Competitiveness and Innovation Program (SICIP),
25 Segunbagicha Dhaka-1000

Subject: Request for Milestone Payment FY 2024-25 (Bill No. 1, Claim No. 1/ Claim No. 2/Claim No. 3).

Dear Sir,

We are sending a request for **First /Second/Third Milestone** payment on the basis of 'Trainees Enrolled'/'Certification/Job placement (**FY 2024-25**) to reimburse in our account amounting to Tk (Taka in Words).....only) to the following account:

Name of Account:

Account No.

Name of Bank:

Name of branch:

In reference for the payment we are submitting following documents as attachment

1. Statement for Claiming Milestone Payment
2. Enrollment details of Nos. of trainee printed from 'Training management (TMS)
3. Certification details of Nos. of trainee printed from TMS
4. Job placement details of Nos. of trainee printed from TMS
5. Statement of Assessment and Certification and Job placement of trainees successfully completed training (Copy attached)
6. Statement of Assessment Certified by the Assessor
7. Statement of Expenditure (including Bank Statement and Bank Reconciliation Statement)

With Kind regards,

_____(signature and date)_____

Name of the Signatory

Designation of the Signatory

Appendix-9B: Statement of Assessment& Certification and Job Placement of Trainees Successfully Completed Training

Skills for Industry Competitiveness and Innovation Program (SICIP)

Name of Association

Statement of Assessment & Certification and Job Placement of Trainees Successfully Completed Training.

Sl. No.	Name of Course & Batch	Date of Starting	Date of Finishing	Name of Assessor	Date of Assessment	Trainees Enrolled	Trainees Assessed	Trainees Passed	Trainees Placed in Job	Milestone Claimed Status.
1	3	4	5	2	6	7	8	9	10	11
1	Name of Course									
	Batch No.									
2	Name of Course									
	Batch No.									
3	Name of Course									
	Batch No.									

Signature with date and Official Seal of Focal Person

Appendix-9C: Statement of Assessment Certified by the Assessor

Skills for Industry Competitiveness and Innovation Program (SICIP)

Name of Association

Statement of Assessment Certified by the Assessor

Name of Course:

Name of Training Institute:

Batch No.:

Starting date of batch:

Date of completion of course:

Duration of batch:

No. of Trainee Enrolled:

Total No. of Assessed Students:

Total No. of Certified Students:

Sl. No.	Name of Trainee	Date of Assessment	Remarks of Assessor (Competent/Not Yet Competent)

(Signature of Assessor-01
with date and Seal)

Name and Designation
of Assessor-1

(Signature of Assessor-02
with date)

Name and Designation
of Assessor-2

Appendix-10: Statement of Expenditure (SoE) format

Monthly & Quarterly (SoE) Statement of Expenditure (Fund & Utilization) for the Financial Year 2024-2025.

Particulars	Accounts Code	Note	Upto Previous Quarter	Current Quarter (Last Quarter)				Total upto this Quarter	Yearly Total Budget
				April	May	June	Total for the Quarter		
Sources of Funds:									
Opening balance			0	0	0	0	0	0	0
Received during the Quarter:			0	0	0	0	0	0	0
From SDCMU/SICIP									
From BGMEA - Cash infusion									
From BGMEA - Contribution									
Total:			0	0	0	0	0	0	0
Utilization of Fund:									
Direct Costs:			0	0	0	0	0	0	0
Trainers salary (Full Time)									
Trainers salary (Part Time)									
Training materials									
Assessment & certification									
Enrollment cost									
Stipends									
Refreshment cost									
Course development & updating cost									

Communication cost

--	--

Indirect Costs:

Non academic (Admin. etc) salary
 Operation & maintenance (Equip. etc)
 Rental cost
 Utilities
 Job placement & tracking
 Monitoring
 Other indirect costs
 Provisional sums & contingencies

0	0	0	0	0	0	0
						0

Total Utilization:

0	0	0	0	0	0	0
---	---	---	---	---	---	---

Closing balance

0	0	0	0	0	0	0
---	---	---	---	---	---	---

Reconciliation of Utilization:

SDCMU/SICIP Fund
 BGMEA Contribution

0	0	0	0	0	0	0

(Chief Coordinator)

(Finance Coordinator)

(President)

Appendix 11: Cheque Register

CHEQUE ISSUE REGISTER

Bank Name:

Account
No.

Bank Address:

[illegible]

Appendix 12: Stock Requisition

Store Requisition Form			
Date: / /			
Name:			
Designation:			
SL No	Name of Item	Qty	Purpose
Requested by: _____			
Approved by: _____			
Signature of Storekeeper _____			

Appendix 13: Stock Register

Stock Register

Item Name:

.....

.....

Year:

* * * * *

[illegible]

Appendix-14: Travel Authorization and Advance Request

Travel Authorization and Advance Request Form

<u>Travel, Logistic Support and Advance Request Form</u>												
<u>Travel Request</u>												
Name of Employee				Designation:								
Start date		dd	mm	yy	Return date		dd	mm	yy	Duration of travel	# of days	
Date of joining office travel		dd	mm	yy			Budget Holder					
Purpose of travel												
Location to be visited												
<u>Logistic Support Request</u>												
<u>Air ticket</u>												
Departing		From				To				Fight#		
Arriving		From				To				Fight#		
<u>Hotel booking (if required)</u>												
Name of Hotel		From		dd	mm	yy	To		dd	mm	yy	# of night halt
<u>Vehicle requirement</u>												
From				To				Time				
From				To				Time				
Others (if any)												
<u>Advanced Request</u>												
Amount (Tk/\$/¥)				dd	mm	yy	Required date		To be adjusted within	dd	mm	yy
Amount in words:												
Break-down of advance												
Line item	Basis of calculation						Amount	Signature of recipient				
Per-diem												
Fuel												
Others												
Total												
Note: No advance will be given if there is any outstanding advance balance, please submit necessary documents while adjustment (Air ticket, boarding pass, approved request from, Accommodation bill and other relevant documents)												
Requested by:						Approved by:						
Signature:						Signature:						

Appendix-15: Travel Bill Claim Form

Name:

Designation:

Travel dates: Start (from HQ) Return (to HQ) (..... nights)

Travel purpose:

Travel order no. date.....

A. Travel allowance (TA):

Category of employee	Travel mode (a)	Distance in km (b)	Rate (c)	Claim (b x c)	Remark
Category - i	Air				As per government TA/DA rule
	Road				
Category - ii	Air		30/-		At actual (voucher/documents to be submitted)
	Road		18/-		
	Transport provided by office	NA	NA	0.00	
Category- iii	Road	NA	NA		At actual (voucher/documents to be submitted)
Category -iv	Road	NA	NA		At actual (voucher/documents to be submitted)
	Total:				

B. Daily allowance (DA):

Category of employee	Accommodation type (a)	Accomm. Rate/ night (b)	Food/ day of stay (c)	Number of days (d)	Claim (b + c) x d	Remark
Category - i	Govt./ private accommodation					As per government TA/DA rule
Category -ii	Private accommodation	3,000/-	1,500/-			
Category- iii		2,000/-	1,500/-			
Category -iv		1,500/-	1,000/-			
	Total:					

C. Other claims (Local transport during field trip if no official transport is provided):

Date	From	To	Purpose	Mode of transport	Claim amount (Tk.)
				Total:	

Total claim (A+B+C): ...Tk.

In words:

Submitted by:

.....
.....
.....

Approved by:

.....
.....
.....

Declaration:

1. The above TA/DA claim has been made in accordance to the “Revised Local Travel Allowance (TA) and Daily Allowance (DA) Rates for the SDCMU Executives, Consultants, Officials and Staff of the Skills for Industry Competitiveness and Innovation Program (SICIP) [No. FD/ SICIP/ বিবিধ প্রশাসন/ 17/ 2024-510, dated 29-08-2024].
2. I made the travel as per SICIP office order no., dated.....
3. I did not submit any claim for the above mentioned travel before.
4. My travel destination was outside Dhaka Metropolitan City.
5. I did not make any overnight stay at my destination, but it took me more than 8 hours at my destination to complete my purpose of visit.
6. For the said travel I accompanied Mr./Mrs. and it was a common-purpose visit and claimed my travel allowance accordingly.
7. I made my travel by Air under special circumstances with prior approval from Executive Program Director.
8. The program authority (SDCMU) provided me with a full time vehicle for the whole period of my visit and I claimed my TA accordingly.
9. I used the “Distance Calculator” of Finance Division, Ministry of Finance in claiming my travel allowance (TA).
10. Since I am a Consultant/ Jn. Consultant/ Accounts Officer, I have attached air ticket and boarding pass in support to my air travel.

Appendix 16: Money Receipt

Money Receipt	
Serial no.	
	Date / /
Received with thanks from	
The sum of taka	
By Cash/ Cheque details:	
Against	
.....	
Taka	
For SICIP	

Appendix 17: Expenses Claim Form

Expenses Claim & Advance Adjustment Form		
Name: _____ Project: _____		
SL	Particulars	Amount (Tk.)
TOTAL		-
Less : Advance(If any)		
BALANCE – Receivable or (Payable)		-
_____ _____		
Note :		
<u>Submitted By :</u> <u>Checked</u> <u>Approved</u>		

Appendix 18 Statement of Audit Needs Terms of Reference for Financial Audit

A. Objectives

1. Asian Development Bank (ADB) Charter requires the Bank to take necessary measures to ensure that the proceeds of any loan, grant or technical assistance are used only for the purposes for which the loan/grant/technical assistance was granted with due attention to considerations of economy and efficiency. To fulfil this, for each loan/grant/technical assistance, a legal agreement is signed between ADB and the Government of Bangladesh, which requires the borrower through its executing agency and/or implementing agencies to maintain separate financial records for each program, prepare annual Program Financial Statements (PFS), have them audited by an independent auditor acceptable to ADB and submit the audited statements to ADB annually.

2. The objective of an audit of the PFS is to enable the auditor to express an independent and objective reasonable assurance opinion as to whether or not – the PFS present fairly, in all material respects, the project financial position as on *[the closing date of audit reference period]* and its financial performance for the period then ended.

3. In addition, the auditor shall provide reasonable assurance report on whether:

a. the proceeds of the loan/grant were used only for the intended purposes of the program and in accordance with the legal agreements;

b. the time-bound financial covenants outlined in the legal agreement (if any) were fulfilled and supported by computations; and

c. the aggregate ADB financing for an RBL is equal to, or less than, the aggregate eligible program expenditure incurred from ADB member countries (and non-member countries, where universal procurement applies).

B. Standards

4. The audit will be carried out in accordance with the auditing standards acceptable to ADB. ADB recognizes the use of the International Standards on Auditing (ISA), International Standards of Supreme Audit Institution (ISSAI), or national auditing standards (Bangladesh Government Auditing Standards).

C. Scope of Audit

5. The audit scope shall be in accordance with the legal agreements and arrangement agreed between ADB and the government and documented in the respective Program Implementation Document (PID). The PID would specify the project implementation arrangements, agencies involved with corresponding description of respective roles and responsibilities, program timeline, disbursement arrangements, and other financial management arrangements. The audit shall be conducted in accordance with the auditing standards acceptable to ADB including International Standards on Auditing or the auditing standards issued by the International Organization of Supreme Audit Institutions (INTOSAI).

6. The scope of audit would cover the entire program (i.e., covering all sources and application of funds, including the ADB, co-financiers and the government contribution). Disbursements will be in accordance with ADB's Loan Disbursement Handbook and detailed arrangements agreed between the borrower and ADB. Disbursement of loan proceeds will be made to an account to be designated by the borrower based on the verification of achievement of disbursement-linked indicators (DLIs) for which disbursement is requested. The agreed

disbursement procedures are described in the PID. All financing, irrespective of the disbursement procedure shall form part of the program financial statements and be subject to audit.

7. In conducting the audit, special attention should be paid to the following:

a. The use of program funds in accordance with the relevant legal agreement. The program has complied with the financial management arrangements set out in the program documents. The program documents include, loan/grant/technical assistance agreement, PID, and other program linked documents.

b. All necessary documents, records and accounts have been kept in respect of all program transactions. Clear linkage should exist between the program books of accounts and PFS.

c. Verification of DLIs conducted by an Independent Verification Agent in accordance with the verification protocols agreed between the government and ADB and as indicated in the PID. Evidence of achievement of DLIs must be submitted together with the withdrawal application.

d. Any weaknesses in internal control.

e. The PFS is prepared and presented in accordance with the applicable financial reporting framework as mentioned in the Notes to the PFS.

d. The provision of counterpart funds in accordance with the relevant agreement and their use only for the purposes intended.

f. The expenditures reported in the PFS should be carefully examined for project eligibility by reference to the relevant legal agreement and program documents. Where ineligible expenditures are identified as having been included in the PFS, these should be separately disclosed by the auditor.

g. Unless universal procurement is approved for the program, the aggregate ADB financing for a RBL must be equal to, or less than, the aggregate eligible program expenditure incurred from ADB member countries.

h. Specific activities excluded from the RBL program, such as procurement of works, goods, and services under high value contracts whose estimated value exceeds specific monetary amounts. Such expenditure shall be excluded in the RBL program and the calculation of aggregate eligible expenditures.

D. Program Financial Statements

8. The auditor should verify that the PFS have been prepared in accordance with the agreed financial reporting standards and provide an assurance that the PFS have been audited in accordance with the acceptable auditing standard. The content of the PFS is specific to the program design. The preparation of the PFS is the responsibility of the management and shall be in accordance with the requirements of the relevant financial reporting standards. It should include the following:

a. Statement of receipts and payments and cash balances thereof, which include the sources and uses of funds showing the funds received from ADB, government and other financiers for the program, where applicable.

b. Statement of budget vs. actual showing expenditure for the current year, prior year and cumulative inception to date (where applicable).

c. Detailed notes to the financial statements including accounting policies and explanatory notes.

d. Annexure to the program financial statements shall include the (a) Statement of Expenditure, (b) Disbursement Details, and (c) Statement of Reconciliation with ADB Loan and Grant Financial Information Services

9. The PFS shall be signed by the management. Further, the same PFS on which the auditor gives opinion also needs to be signed by the auditor.

E. Management Assertion Letter

10. The executing agency and/or the implementing agencies shall provide the auditor with a written acknowledgement of its responsibilities for the preparation and fair presentation of the PFS and the assertion that the program funds have been used in accordance with the intended purpose and following the program documents. The Management Assertion Letter shall be prepared in accordance with the requirements of the relevant auditing standards being applied for the program financial statements audit.

F. Audit Report

11. An audit report on the PFS should be prepared in accordance with the acceptable auditing standards stated in Section C above. Those standards require an audit opinion to be rendered related to the financial statements taken as a whole, indicating clearly whether it is unmodified or modified and, if the latter, whether it is qualified in certain respects or is adverse or a disclaimer of opinion. Relevant templates of audit reports are available in the applicable auditing standards.

12. The auditor should submit the audited PFS and audit report to the EA/IA. The audited PFS together with the audit report should be submitted by the EA/IA to ADB within the timeline specified in the respective legal agreement.

G. Management Letter

13. The auditor shall prepare a management letter containing the findings and recommendations on internal control and other matters coming to the attention of the auditor during the audit examination. The management letter report with details of auditor's findings and recommendations shall be in English. The content of the management letter should be discussed with EA/IAs and shall incorporate management responses to each findings including status of previous years findings and recommendations. If no deficiencies or weaknesses are identified, the auditor should provide a written confirmation.

H. General

14. The auditor should be given access to any information relevant for the purposes of conducting the audit. The information made available to the auditor should include, but not be limited to, copies of the program documents and legal agreements. All documents will be provided by the program staff to the auditor.

Appendix 19

Terms of Reference for Internal Audit

A. Objective

1. The objectives of the internal audit are to (i) review the adequacy of the program financial management arrangements, and (ii) provide the program management with timely information on appropriateness and effectiveness of internal controls and financial management activities of the program to enable appropriate corrective/ follow-up action. The Internal Auditor shall be responsible for internal checks and controls to ensure credibility, effectiveness, and efficacy of the systems and procedures for program management aimed at accountability, transparency, and compliance to the relevant guidelines/rules.

B. Scope of Work

2. The internal audit of the program will be performed throughout the program implementation period. The internal auditor scope will include the Skills Development Coordination Management Unit (SDCMU) and the implementing partners (public and private). The internal audit would visit relevant offices and implementing partners and/or training institutes to verify processes, internal controls and supporting documents. The internal audit would be carried out in accordance with international or national standards and aligned with the Internal Audit Charter and Methodology developed by the Bangladesh government. The scope of the assignment would cover the program activities and transactions. The responsibility of the internal auditor expert includes supporting SDCMU Internal Audit Division to report on adequacy of internal controls, accuracy of transactions, the extent to which the assets are accounted and safeguarded, and the level of compliance with government and Asian Development Bank's (ADB) requirements. The following are the key responsibilities.

- Preparation and submission of annual internal audit scope and work plan.
- Ascertain and evaluate the adequacy and effectiveness of financial management and internal controls of the program. This would include aspect such as adequacy and effectiveness of accounting, financial and operational controls exercised by relevant agencies, units and/or institutes to the extent of the RBL program.
- Review and report on procurement, contracting, disbursements, financial management and assets and inventory processes.
- Ascertain compliance with Government and ADB's guidelines.
- Identify and report areas for improvement and critical weaknesses, if any.
- Provide program management timely information and recommendation on financial management aspect of the program to enable timely corrective actions, as necessary.
- Support the internal audit function to furnish periodic audit report. The audit report shall include the (i) objective of the audit, (ii) methodology used for the audit, (iii) the status of implementation of financial management records, systems and internal controls, (iv) status of compliance of the previous audit report, (v) key areas of weaknesses, and (vi) recommendations for improvements.
- Support in the follow-up of audit recommendations to further improve the internal controls of the project.

3. The Internal Audit to be conducted on semiannual basis and report should be submitted to the Project Director within 60 days of end of each semiannual period. The Internal auditor should verify that the program is effectively and efficiently in compliance with agreed reporting protocols with the Asian Development Bank. The Internal Auditor shall serve as a focal person for Appendix 3 77 the program auditing activities and shall develop all the

auditing policies/systems and their implementation thereof related to ADB Project's finances which shall serve as the basis for all managerial decisions besides effective financial management of funds. This shall require close coordination and communication with SDCMU, representatives from primary stakeholder, external consultants and field staff when appropriate.

C. Minimum Qualification Requirements

4. The Consultant shall meet the following minimum requirements:

- (i) Must be a Qualified Chartered Accountant firm or qualified chartered accountants/certified internal auditor (in case of individual consultants).
- (ii) Should have preferably, minimum seven (7) years of progressive experience related to auditing in public/private, preferably, development sector.
- (iii) Experience of preparing accounting and audit statements/reports for large projects, preferably foreign/donor funded projects.
- (iv) Excellent command on MS Office and relevant Accounting Software.

D. Person Months Requirements

5. The consulting service will be implemented from month 202x to month 202x, with intermittent person month inputs of -- person months.

Appendix 20

Terms of Reference for Performance Audit

1. Objective of the assignment. The primary objective of this assignment is to conduct a performance audit of the Skills for Industry Competitiveness and Innovation Program. The performance audit should be an independent, objective, and reliable examination of whether government undertakings, programs, systems, operations, activities and/or organizations involved in the implementation of the program are operating in accordance with the principles of economy, efficiency and/or effectiveness and whether there is room for improvement. The performance audit will also contribute to good governance, accountability, and transparency of the program. The performance audit will cover the overall operation and performance of the program, including the performance of the SDCMU and all the implementing partners in delivering the program intended outcome and outputs, training and fiduciary management. The performance audit will recommend areas for further improvements in overall program operations.

2. Scope of work. The auditor's review should include an audit of the systems and overall operating procedures of the program. The auditor review shall include an analysis of:

(i) **Economy.** Aims at “keeping the cost low.” It focuses on how the audited entities succeeded in minimizing the cost of resources (input), taking into account the appropriate quality of these resources. The auditor should conclude whether the skills training and services were available in due time and of appropriate quantity and quality.

(ii) **Efficiency.** Seeks “making the most of available resources.” It evaluates whether the inputs have been put to optimal or satisfactory use, or whether the same or similar outputs (in terms of quality and turnaround time) could have been achieved with less resources. In other words, it answers the following question: “Are we getting the most output in terms of quantity and quality – from our inputs and actions?” The auditor should conclude whether the available resources have been fully utilized and delivered to appropriate recipients.

(iii) **Effectiveness.** Pursues “Achieving the stipulated aims or objectives.” It deals with results by focusing on whether and how the SICIP is meeting its goals. It can be split in two aspects: (a) the attainment of specific objectives in terms of outputs (also called efficacy); and (b) the achievement of intended results in terms of outcomes. The auditor should conclude whether the targeted groups to receive the skills development were completed and in a timely manner.

3. Specific areas for audit. Based on the preliminary risks identified and prioritization made by the auditor, the scope of the audit will include (but not limited to) the following areas:

a. Training performance and management

(i) Analyze the adequacy of coverage of training courses and assess whether it complies with the program requirements.

(ii) Assess effectiveness of reach of the program to the target beneficiaries, especially by each of implementing partners for sector-relevant training.

(iii) Evaluate adequacy of selection process of training providers by implementing partners, especially the capacity of training facilities and qualifications of trainers for the proposed training courses.

(iv) Review the contracts signed between SDCMU and implementing partners and evaluate compliance by implementing partners with the agreements.

(v) Review the agreements signed between implementing partners and outsourced training providers and evaluate if the agreements include all required provisions and they are complied with.

(vi) Assess the performance of training delivery in terms of planned targets and implementation schedules, analyze the reasons for any variance, and recommend areas for improvement.

(vii) Validate accuracy and validity of data and supporting documents such as enrollment records, attendance records, assessment, certificates of training completion, and job placement records.

(viii) Review the functioning of training monitoring mechanism of SDCMU and implementing partners, and assess their effectiveness and feedback communication channels, which may include: (a) appropriateness of monitoring reports within SDCMU; (b) appropriateness of monitoring reports by PIUs of implementing partners that include regular plans being submitted to SDCMU and whether they are implemented as planned; (c) actions taken to address the findings; and (d) overall oversight of implementing partners by SDCMU in this regard.

b. Financial management

(i) Assess the sufficiency and timeliness of budget allocation and availability of funds in SDCMU.

(ii) Assess whether audit observations are being resolved in a timely manner and action plans are in place to prevent recurring observations.

(iii) For implementing partners, review and assess the milestone payments (a) whether they are in line with training results being reported; (b) claims are being made in a timely manner; and (c) check the appropriateness of supporting documents for job placement together with TMS data records.

(iv) Evaluate whether financial resources are utilized for the activities, as stipulated in the contract signed between implementing partners and SDCMU.

c. Procurement

(i) Review the procurement process in SDCMU and implementing partners whether government procurement act and rules are being followed.

(ii) Review annual procurement plans are being prepared by SDCMU and they are being executed in a timely manner.

(iii) Assess if procured materials are appropriate as approved and its utilization requirements.

d. Record keeping and documentation

(i) Evaluate the information system and accuracy of data used for reporting and monitoring.

(ii) Evaluate appropriateness of supporting documents, records and books of accounts relating to program activities have been kept.

(iii) Review appropriate authorization/approval of expenditures.

(iv) Assess the effectiveness of the communication plan.

(v) Other areas depend on the risk assessment of the auditor.

4. Documentation. In undertaking the audit, the auditor shall review the following documents (including any update to such documents).

- (i) program documents from ADB;
- (ii) legal agreements from ADB; (iii) legal agreements with implementing partners;
- (iv) agreements between implementing partners and training providers;
- (v) enrollment records, attendance records, assessment, certificate of training completion, and job placement records;
- (vi) monthly or quarterly activity reports (programmatic as well as financial);
- (vii) important correspondence pertaining to implementation matters of the program;
- (viii) internal audit reports relevant to the expenditures or any systems, governance or other issue which may impact the program; and
- (ix) other relevant documents and data.

5. Conduct of audit. The performance audit should follow the International Standards on Audit (e.g., ISSAI 3000). These standards require that the auditor comply with ethical requirements and plan and perform the audit to obtain sufficient, appropriate evidence and provide a reasonable basis for the findings and conclusions based on the audit objectives. According to the standards, the auditor will assess the risk of fraud when planning the audit and be alert to the possibility of fraud throughout the audit process.

6. Audit report. The audit will start from year 2 in 2025 (following the first year's training implementation), which will cover the overall program including activities supported by the implementing agencies. The first performance audit report shall be prepared by June 2026. The second performance audit should start in 2027 (year 4 implementation) and completed by June 2028. All reports must be presented in the English language by June of year 3 (2026) and year 5 (2028) of the program implementation. The auditors are expected to produce a report which should contain, at the minimum, the following information:

- (i) Background - Covering the objective, scope, the legal and government framework, information on financing, status of implementation of the program, etc.
- (ii) Roles and Responsibilities - For maintaining records, monitoring and reporting the use of funds, and for the implementation of the program.
- (iii) Audit objectives and methodology used - Informing the (a) subject matter, (b) audit objective(s) and/or questions, (c) audit criteria and its sources, (d) audit-specific methods of data gathering and analysis applied, (e) time period covered, and (f) sources of data.
- (iv) Limitations to the data used.
- (v) Audit findings - This part should cover the main findings and responses obtained.
- (vi) Conclusions - This should contain professional opinions based on the objectives and results of the audits, following applicable international auditing standards.
- (vii) Recommendations - This part should provide the recommended measures to help strengthen the SICIP processes and procedures. Additionally, this section should identify gaps and possible actions to strengthen the program.

Appendix 21.1 Annual Financial Statement - Balance Sheet

Name of Association

Skills for Industry Competitiveness and Innovation Program (SICIP)

Balance Sheet as at June 30, 20.....

Description	Note	30.06.2025.	30.06.2024.
		Taka	Taka
<u>Property and Assets:</u>			
A			
• Fixed Assets:	00.40		
Cost of Acquisition			
Less: Accumulated Depreciation			
B			
• Current Assets:			
Cash in Hand (Petty Cash)			
Cash at Bank			
Receivables on Training Milestones			
Stock and Stores			
Total Property and Assets:			
<u>Fund and Liabilities:</u>			
C			
• Fund Account:			
Capital Fund			
Revenue Fund - Income over Expenditure			
D			
• Current Liabilities:			
Liabilities for Expenses			
Liabilities for Other Finance			
Total Fund and Liabilities:			

The annexed notes are an integral part of this Financial Statement.

(To be authenticated by the authorized signatories)

Dated, Dhaka, August 00, 20.....

Approved for print

Appendix 21.2 Annual Financial Statement - Income & Expenditure

Name of Association

Skills for Industry Competitiveness and Innovation Program (SICIP)

Statement of Income and Expenditure for the year ended June 30, 20.....

Description	Not e	30.06.2025. Taka	30.06.2024. Taka
<u>Income:</u>			
A			
. Training Income:	05		
Training Milestones Achieved		-	
Association's Contribution to Training			
B			
. Non-Training Income:			
Bank Interest			
Other Income - If any specify			
C			
. Total Income:(A+B)			
Expenditure:			
D			
. Training Expenditure:			
Direct Expenditure	06		
Indirect Expenditure	07		
E.			
. Non-Training Expenditure:			
Depreciation Charged on Fixed Assets			
Other Expenditure - If any specify			
F.			
. Total Expenditure: (D+E)			
G			
. Excess of Income over Expenditure - Transferred		-	-
to Revenue Fund Account: (C-F)			

The annexed notes are an integral part of this Financial Statement.

(To be authenticated by the authorised signatories)

Dated, Dhaka, August 00, 20.....

Approved for print

Appendix 21.3 Annual Financial Statement - Receipts & Payments

Name of Association

Skills for Industry Competitiveness and Innovation Program (SICIP)

Statement of Receipts and Payments for the year ended June 30, 20.....

Description		Note	30.06.2025.	30.06.2024.
			Taka	Taka
<u>Receipts:</u>				
A				
. Opening Balance:	05	-	-	
Cash in Hand - Petty Cash		-	-	
Cash at Bank		-	-	
B				
. From SDCMU:		-	-	
Training Advance		-	-	
Training Milestones		-	-	
C				
. From Association:		-	-	
Training Contribution		-	-	
Cash Infusion - Temporary Loan		-	-	
D				
. Others:		-	-	
Bank Interest		-	-	
Other Heads - If any specify		-	-	
E				
. Total Receipts:(A+B+C+D)		-	-	
<u>Payments:</u>				
F. Training Expenditure:		-	-	
Direct Expenditure	06	-	-	
Indirect Expenditure	07	-	-	
G				
. Other Payments:		-	-	

Loan repayment

-	-
-	-

Other Expenses - If any specify

H

. Total Payments: (F+G)

-	-
---	---

I. Closing Balance (E-H)

-	-
---	---

Cash in Hand - Petty Cash

-	-
-	-

Cash at Bank

The annexed notes are an integral part of this Financial Statement.

(To be authenticated by the authorised signatories)

Dated, Dhaka, August 00, 20.....

Appendix 21.4 Annual Financial Statement - Cash Flow

Name of Association

Skills for Industry Competitiveness and Innovation Program (SICIP)

Statement of Cash Flow for the year ended June 30, 20.....

Description	Note	30.06.2025.	30.06.2024.
		Taka	Taka
A			
• Cash Flows from Operating Activities:		-	-
Cash flows from turnover (Milestones), etc.		-	-
Cash paid for salaries, training expenses, etc.		-	-
B			
• Cash Flows from Investing Activities:		-	-
Acquisition of fixed assets		-	-
Disposal of capital items		-	-
C			
• Cash Flows from Financing Activities:		-	-
Mobilization advance		-	-
Cash Infusion - Temporary Loan		-	-
D			
• Net Cash Flows during the year (A+B+C)		-	-
E			
• Verification:		-	-
Cash and cash equivalent at the beginning of the year		-	-
Cash and cash equivalent at the end of the year		-	-

The annexed notes are an integral part of this Financial Statement.

(To be authenticated by the authorised
signatories)

Dated, Dhaka, August 00, 20.....

Approved for print

Appendix 21.5 Annual Financial Statement - Notes to the Financial Statement

Name of Association

Skills for Industry Competitiveness and Innovation Program (SICIP)

Notes to the Financial Statements for the year ended June 30, 20.....

01.0

0 Background of the Association:

It should be mentioned that the Association is a non profit motive organization.

01.0

1 Executive Committee and Management:

01.0

2 Vission and Mission:

01.0

3 Significant Activities:

02.0

4 Background of the SICIP:

Sl. No.	Name of Course	Course Duration in Month	Number of Trainees	Unit Cost (Cost per Trainee)	Total Course Cost
1					
2					
3					
Total					

03.0

5 Significant Accounting Policies:

The accounts and financial statements of the Association have been maintained and prepared under the historical cost convention following the accrual method of accounting, if not stated otherwise. This means all known income and expenditure have been accounted for and all the assets and liabilities have been reported in the financial year in which they have been arisen or accrued.

04.0

6 Fixed Assets:

The amount of fixed assets consists of and made up as follows:

Description	2025 Taka	2024 Taka
Cost of Acquisition:	-	-
At the beginning of the year	-	-
Acquired during the year	-	-
Accumulated Depreciation:	-	-
At the beginning of the year	-	-
Charged during the year	-	-
Balance at the end of the year	-	-

The details of fixed assets have been shown in Schedule - 1 attached hereto.

05.0**7 Cash in Hand (Petty Cash):**

The amount of cash in hand has been taken, counted and certified by the management of the project as well as association to be correct.

06.0**8 Cash at Bank:**

The amount of cash at bank is lying with project's bank account bearing No:.....maintained with Sonali Bank Limited, Motijheel Branch. The balance has been duly reconciled with the balance appeared in the bank statement issued by the bank as detailed below:

Description		Taka
-------------	--	------

Balance as per
book

Balance as per bank statement/certificate

07.0**9 Receivables on Training Milestones:**

The amount of receivables on training milestones represent milestone claim submitted but on which payment has not been received as detailed below:

Appendix 22

Internal Audit Report

on

“IA/EDC”

Submitted By

Internal Audit Team (Fund Management)

Skills Development Coordination and Monitoring Unit (SDCMU), SICIP

Finance Division, Ministry of Finance

1.0 General Information

Name of the entity :

Brief Description of the Entity :

Date of the visit :

Objectives of the Internal Audit : The objective of this audit is to keep a check on the financial and operational aspects of the IA/EDC concerned so as to enable the audit team to point out its mistakes, weak points, and strengths.

Internal Audit Team Members :

Methodology of the Internal Audit: A Risk-based Auditing approach has been followed in the audit, which includes assessment of risk of the audit universe & the sample and devise the audit tasting accordingly.

1.01 Persons met/interviewed during the audit

Sl. No.	Name of the Person(s)	Designation

1.02 Accounting Policy:

1.03 Internal Control Structure:

Sl. #	Issues Identified	Recommended Action
1.		
2.		
3.		
4.		
5.		

1.04 Budget and Budgetary Control:

Sl. #	Issues Identified	Recommended Action
1.		
2.		
3.		
4.		
5.		

1.05 Bank Account and Its Management:

Sl. #	Issues Identified	Recommended Action
1.		
2.		
3.		
4.		
5.		

1.06 Advance Management:

Sl. #	Issues Identified	Recommended Action
1.		
2.		
3.		
4.		
5.		

1.07 Fixed Assets Management:

Sl. #	Issues Identified	Recommended Action
1.		
2.		
3.		
4.		
5.		

1.08 Inventory Management:

Sl. #	Issues Identified	Recommended Action
1.		
2.		
3.		
4.		
5.		

1.09 Procurement Management (Goods, Works and Services):

Sl. #	Issues Identified	Recommended Action
1.		

2.		
3.		
4.		
5.		

1.10 SOE and Bank Reconciliation Statement

Sl. #	Issues Identified	Recommended Action
1.		
2.		
3.		
4.		
5.		

1.11 Books of Accounts and Records:

Sl. #	Books/Registers/Records/Ledger	Weaknesses Identified	Remedial Action To Be Taken
1			
2			
3			
4			
5			
6			
7			

1.12 Management of Enrollment, Certification and Job Placement:

Sl. #	Issues Identified	Recommended Action
1.		
2.		
3.		
4.		
5.		

2.00 Detailed Findings

Finding 01:

Observation:

Implication:

Recommendation:

Management Response

Finding 02:

Observation:

Implication:

Recommendation:

Management Response

Finding 03:

Observation:

Implication:

Recommendation:

Management Response

3.00 Follow-up of Last Visit Report

Sl. #	Issues of the Last Visit	Present Status	Recommended Action
1			
2			
3			
4			
6			
7			

4.00 Conclusion

Internal Audit Checklist

Sl. #	Area of Financial Management	Comments	Risk rating	Remarks/action to be taken
A	Financial Reporting			
1	The monthly statement of expenditure (SoE) along with the bank reconciliation statement is prepared and submitted.	Yes/No		
2	SoE prepared in approved format	Yes/No		
B	Accounting policy and procedure			
3	The organization is maintaining the accounting system	Manual/software		
4	Separate Bank Account has been opened and operated for SICIP	Yes/No		
5	Bank accounts are being maintained by joint signatories	Yes/No		
6	Preparation/authorizations of vouchers are done by separate designated official	Yes/No		
7	All payments are made through banking channel/crossed cheque (except petty cash expenses)	Yes/No		
8	Public Procurement Rules, 2008 are followed in case of all procurements	Yes/No		
9	Tender evaluation committee is formed and acting	Yes/No		
C	Books of accounts and other registers			

10	FM registers are in place as advised in FMM	Yes/No		
11	Registers are updated (up to the date of visit)	Yes/No		
12	Double column cash Book is maintained, and transactions are recorded on daily basis	Yes/No		
13	Debit/credit vouchers with chronological numerical number and date along with its supporting documents/evidence etc. are maintained and posted in ledger	Yes/No		
14	Cash Book/Petty cash book is balanced and authenticated on monthly basis	Yes/No		
15	All petty cash transactions are recorded in petty cash book on regular basis	Yes/No		
16	Cheque issue register is maintained and updated	Yes/No		
17	Bank reconciliation is carried out on monthly basis	Yes/No		
18	General Ledgers are maintained and balanced regularly	Yes/No		
19	Budget control register is maintained and updated regularly	Yes/No		
20	Fixed Assets Register is maintained and up-dated regularly	Yes/No		
21	Consumable Stocks Register is maintained and up-dated regularly	Yes/No		
22	Stocks/stores requisition slips are maintained	Yes/No		
23	Income Tax and VAT are deducted at source from applicable cases and deposited timely to govt. treasury	Yes/No		
24	Payroll register along with staff attendance register is maintained	Yes/No		
D	FM staffing			
25	Approved number of FM staff are working	Yes/No		
26	FM staff have good understanding about the project and full understanding of the FM Manual	Yes/No		
27	FM Manual is in a visible place?	Yes/No		
E	Internal Audit			
28	Internal Audit conducted from SDCMU (if yes, mention date of last visit in remark column)	Yes/No		Last date of visit and status
29	Internal Audit conducted from PIU (if yes, mention date of last visit in remark column)			Last date of visit and status
F	External Audit			
30	List of external audit observations	Yes/No		
31	Actions taken to resolve them	Yes/No		Details of action

Appendix 23

Government of the People Republic of Bangladesh
Skills for Industry Competitiveness and Innovation Program
Finance Division, Ministry of Finance
Program Financial Statement
Receipts and Expenditure Statement
For the year ended 30th June, 20XX

(Figure in Thousand/ Lakh Taka)

Receipts/Resources	Notes	Cumulative Prior Period	Current Period	Cumulative Current Period
1	2	3	4	5 (3+4)
Government of Bangladesh		xxx	xxx	xxx
Loan from Development Partners (Net) ²		xxx	xxx	xxx

² Details will be given in the Notes

Total Resources		xxx	xxx	xxx
------------------------	--	-----	-----	-----

Expenditure	Notes	Cumulative Prior Period	Current Period	Cumulative Current Period
1	2	3	4	5 (3+4)
Revenue Expenditure: (As per Project /Program Documents)				
Pay and Allowances				
Travel Expenses				
Training				
Repair and Maintenance				
Stationery				
Honorarium				
Seminar/Conference				
.....				
.....				
Sub Total				
Capital Expenditure: (As per Project /Program Documents)				
Computer				
Vehicle				
Office Equipment				
Furniture & Fixture				
Office Building				
Roads & Culverts				
.....				

Sub Total				
Total Expenditure		xxx	xxx	xxx

Appendix 24

টি. আর. ফরম নং ২১

(এস, আর ১৮৩ দ্রষ্টব্য)

ক্রয়, সরবরাহ ও সেবা বাবদ ব্যয়ের বিল

দপ্তরঃ স্কিলস ফর এমপ্লয়মেন্ট ইনভেস্টমেন্ট প্রোগ্রাম (এসইআইপি) প্রকল্প

প্রবাসী কল্যাণ ভবন, ঢাকা

৭১-৭২ ইস্কাটন গার্ডেন, রমনা, ঢাকা-১০০০

বিল
নং ২০২৩-২০২৪

কোড নং	১	০	৯	০	১	০	১	২	২	৮	০	০	১	৬	০	০	-	৮	১	১	২	৩	০	৮
-----------	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

টোকেন নং তারিখ ভাউচার নং..... তারিখ

অর্থনৈতিক কোড	সরবরাহকৃত দ্রব্যের বিবরণ	পরিমাণ	
		টাকা	পঃ
8112008			

- ১। প্রত্যয়ন করা যাইতেছে যে, জনস্বার্থে এই ব্যয় অপরিহার্য ছিল। আমি আরও প্রত্যয়ন করিতেছি যে, আমার জানা ও বিশ্বাস মতে, এই বিলের উল্লেখিত প্রদত্ত অর্থ নিম্নবর্ণিত ক্ষেত্র ব্যতীত প্রকৃত প্রাপককে প্রদান করা হইয়াছে, তবে সহায়ী অগ্রিজুনর টাকা অপেক্ষা দায় বেশি হওয়ার, অবশিষ্ট পাওনা এই বিলে দাবিকৃত টাকা প্রাপ্তির পর প্রদান করা হইবে। আমি যথাসম্ভব সকল ভাউচার গ্রহণ করিয়াছি এবং সেগুলি এমনভাবে বাতিল করা হইয়াছে যেন পুনরায় ব্যবহার করা না যায়। ২৫ টাকার উদ্দেশ্যে সকল ভাউচারসমূহ এমনভাবে সংরক্ষণ করা হইয়াছে, যেন প্রয়োজনমত ৩ বৎসরের মধ্যে এইগুলি পেশ করা যায়। সকল পূর্ত কর্মের বিল সঙ্গে সংযুক্ত করা হইল।
- ২। প্রত্যয়ন করা যাইতেছে যে, যে সকল দ্রব্যের জন্য ষ্টোর একাউন্টস্ সংরক্ষণ করা হয় সে সব দ্রব্যাদি ষ্টক রেজিষ্টারে অন্তর্ভুক্ত করা হইয়াছে।
- ৩। প্রত্যয়ন করা যাইতেছে যে, যে সব দ্রব্যাদি ক্রয়ের বিল পেশ করা হইয়াছে, সে সব দ্রব্যের পরিমাণ সঠিক গুণগতমান ভাল, যে দরে ক্রয় করা হইয়াছে, তাহা বাজার দরের অধিক নহে এবং কার্যাদেশ বা চালানে (ইনভয়েস) এর যথাসহানে লিপিবদ্ধ করা হইয়াছে। যাহাতে একই দ্রব্যের জন্য দ্বিতীয় বার (ডুপ্লিকেট) অর্থ প্রদান এড়ান যায়।
- ৪। প্রত্যয়ন করা যাইতেছে যে-
 - (ক) এই বিলে দাবিকৃত পরিবহণ ভাড়া প্রকৃতপক্ষে দেওয়া হইয়াছে এবং ইহা অপরিহার্য ছিল এবং ভাড়ার হার প্রচলিত যানবাহন ভাড়ার হারের মধ্যেই; এবং
 - (খ) সংশ্লিষ্ট সরকারি কর্মচারী সাধারণ বিধি বলে এই ভ্রমণের জন্য ব্যয় প্রাপ্য হন না, এবং এর অতিরিক্ত কোন বিশেষ পারিশ্রমিক, এই দায়িত্ব পালনের জন্য প্রাপ্য হইবেন না।
- ৫। প্রত্যয়ন করা যাইতেছে যে, যে সকল অধঃস্তন কর্মচারীর বেতন এই বিলে দাবী করা হইয়াছে তাহারা ঐ সময়ে প্রকৃতই সরকারি কাজে নিয়োজিত ছিলেন (এস, আর, ১৭১)।

৬। প্রত্যয়ন করা যাইতেছে যে-

(ক) মনোহারী দ্রব্য বা স্ট্যাম্প বাবদ ২০ টাকার অধিক কোন ক্রয় সহানুভাব্যে করা হয় নাই।

(খ) ব্যক্তিগত কাজে ব্যবহৃত তাবু বহনের কোন খরচ এই বিলে অন্তর্ভুক্ত করা হয় নাই।

(গ) আবাসিক ভবনে ব্যবহৃত কোন বিদ্যুৎ বাবদ খরচ এই বিলে অন্তর্ভুক্ত করা হয় নাই।

(ঘ) এই বৎসরে প্রসেস প্রদত্ত পারিতোষিক টাকা (যা গত ৩ বৎসরের জরিমানা বাবদ প্রাপ্তি গড় টাকার সামান্য অধিক হইবে না) ।

৭। যাহার নামে চেক ইস্যু করা হইবে (প্রযোজ্য ক্ষেত্রে) : **Morgen International**

* নিয়ন্ত্রণকারী/প্রতিস্বাক্ষরকারী কর্মকর্তার স্বাক্ষর বুঝিয়া পাইয়াছি

..... আয়ন কর্মকর্তার স্বাক্ষর

নাম নাম

পদবী পদবী

সীল সীল

স্থান স্থান

তারিখ তারিখ

ববাদের হিসাব	টাকা	পং
১। শেষ বিলের টাকার অংক		
২। এ যাবত অতিরিক্ত বরাদ্দ (পত্র নং.....)		
৩। এ যাবত যে অংকের বরাদ্দ কমানো হইয়াছে। (পত্র নং.....)		

ব্যয়ের হিসাব	টাকা	পং
গত বিলের মোট জের (+)		
এই বিলের মোট (+)		
সংযুক্ত-পূর্তকর্মের বিলের টাকা		

৪। নীট মোট	৩৯,৯৯,০০,০০০	০০	মোট (পরবর্তী বিলে জের টানিয়া নেওয়া হইবে।		
------------	--------------	----	---	--	--

হিসাব রক্ষণ অফিসে ব্যবহারের জন্য

প্রদানের জন্য পাস করা হইল টাকা কথায়

অডিটর (স্বাক্ষর)

নাম

তাং

সুপার (স্বাক্ষর)

নাম

তাং

চেক নং

হিসাব রক্ষণ অফিসার (স্বাক্ষর)

নাম

তাং

চেক প্রদানকারীর স্বাক্ষর

নাম

কেবলমাত্র প্রযোজ্য ক্ষেত্রে ।

বিঃ দ্রঃ-ইহা স্পষ্টভাবে সুরণ রাখিতে হইবে যে, বরাদ্দের অতিরিক্ত ব্যয়ের জন্য আয়ন কর্মকর্তা ব্যক্তিগতভাবে দায়ী থাকিবেন। বরাদ্দের অতিরিক্ত ব্যয়ের বিপরীতে যদি তিনি অতিরিক্ত বরাদ্দ মঞ্জুর করাইতে না পারেন, তবে অতিরিক্ত ব্যয়িত অর্থ তাহার ব্যক্তিগত ভাতাদি হইতে আদায় করা হইবে।

Appendix 25

Standard Procedure of Transaction

Sl. #	Items	Documents / records to be maintained	Documents required with voucher for verification	Mode of payment
1.	Salary/ remuneration/ allowance of core staff related to SICIP Training	Office Order of engagement/Contract Time sheets in support of engagement in two shifts. Rate of honorarium as per Program Documents and	Bill / Vouchers to be supported by office order.	Payment should be made by A/C payee cheque or bank transfer. For PTIs, Government payment procedure shall be followed.

Sl. #	Items	Documents / records to be maintained	Documents required with voucher for verification	Mode of payment
		Training Operation Manual; It has to be recorded in the payroll register;		Tax at source will be deducted.
2.	Teaching Training materials	Requisition by requester/user sections (This should clearly mention the training materials name, quantity and specifications). Work order. Suppliers' invoice. Delivery challan duly certified by the acceptance committee. Training materials to be recorded in the inventory /stock register. N.B. (i) Procurement to be made as per PPA/PPR; and (ii) Approval of purchase will be made in accordance with the delegation of power.	Vouchers to be supported by suppliers' invoice, delivery challan, work order and approved requisition.	Payment should be made by A/C payee cheque after deduction of tax and VAT at source if applicable. Cash purchase may be done in accordance with the provisions of PPA/PPR.
3.	Guest Trainers and Guest Job Placement Officers	Appointment letters. Time sheets. To be recorded in the pay register. Daily allowance rate in accordance with the Program Documents/Training Operation Manual.	Vouchers to be supported by approved time sheets. Approval will be made as per existing procedure for the respective entities.	A/C payee cheque after deducting tax at source.
4.	Assessment and certification	Contract with Assessors. Summary of trainees' performance assessment sheet required to be endorsed by Chief Coordinator in case of Non-GOB Entities	Bills/ vouchers to be supported by summary of trainees' performance assessment sheet with endorsement.	A/C payee cheque Tax at source to be deducted as applicable.

Sl. #	Items	Documents / records to be maintained	Documents required with voucher for verification	Mode of payment
5.	Stipends/ Conveyance Allowance	List of trainees in line with tracking database. Summary of attendance record. Minimum 80% attendance. Certification by the Head of the training institution regarding satisfactory progression of training programs. Trainees will have to open individual bank accounts. List of trainees who have not received stipend disbursed by bank.	Bills/ voucher to be supported by attendance record and certification by the head of the training institution regarding satisfactory progression of training programs.	A/C payee cheque / bank transfer / banking channel.
6.	Refreshment	Requisition. List of participants. Attendance sheet. Bill/ invoice. N.B. Refreshment cost per person for attending official meeting will be as per existing rules of the organization or as determined in the business plan.	Bills/ vouchers to be supported by approved requisition, actual bill and attendance sheet and notice of the meeting.	By A/C payee cheque or as per the procedures mentioned in PPR.
7.	Advertisement	Requisition. Quotation. Comparative statement. Work order. Delivery Challan. Bill/ invoice. *In case of advertisement in the national dailies, no quotation is required.	Vouchers to be supported by work order, bill and paper cutting of advertisement (Lowest bidder should be selected); In case of advertisement in the national dailies, bills may be processed after publication.	Payment to be made by A/C payee cheque.

Sl. #	Items	Documents / records to be maintained	Documents required with voucher for verification	Mode of payment
8.	Enrollment	Plan of action specifying the eligible expenditures like admission test, printing cost, campaign cost for enrolment program in each course approved.	Bills/ vouchers to be supported by approved plan and actual bills, and enrollment data to be uploaded in TMS.	Procedures to be followed as stated in the respective business plan.
9.	Rent	Rental Deed	Vouchers to be supported by money receipt of house owner.	Payment to be made by A/C payee cheque after deduction of applicable tax and VAT at source
10.	Utilities	Actual bill from respective authority.	Voucher to be supported by original copy of bill.	A/C payee cheque or as per provisions of BP.
11.	Job placement cost	Transportation cost. Job fare cost. Meeting costs with the employers. Networking costs. Employment committee's members cost, if any as stated in the business plan.	Voucher to be supported by original copy of bills and breakdown of cost associated with job placement.	A/C Payee Cheque or as per provisions of BP.
12.	Repair and Maintenance	Requisition. Quotation as per PPR. Comparative statement. Work order. Bill/ invoice.	Voucher should be supported by work order and bill. (Lowest evaluated responsive bidder should be selected)	Payment should be made by A/C payee cheque after deduction of tax and vat at source as applicable.
13.	Printing and stationeries	Requisition. Quotation. Comparative statement. Work order. Bill/ invoice.	Voucher should be supported by work order and bill. (Lowest evaluated responsive bidder should be selected.)	Payment should be made by A/C payee cheque after deduction of tax and vat at source as applicable.

Sl. #	Items	Documents / records to be maintained	Documents required with voucher for verification	Mode of payment
		N. B Procedure for selection of vendor to be followed by PPR.		
14.	Meeting / Seminar / Workshop	Requisition. List of participants. Attendance sheet. Refreshment bill. Receipt of venue rent.	Bills / Vouchers to be supported by approved requisition, attendance sheet, food bill, receipt of venue rent.	Payment should be made by A/C payee cheque after deduction of tax and vat at source as applicable.
15.	Course content development or update	Plan of action specifying the Type of industry expert required and development procedures and the eligible expenditures approved by the chief coordinator Procedure for selection of vendor to be followed by PPR	Vouchers should be supported by approved plan and actual bills	Payment should be made by A/C payee cheque after deduction of tax and vat at source as applicable.
16.	Fixed assets	Requisition. Quotation. Comparative statement. Work order. Bill/ invoice. N. B Procedure for selection of vendor to be followed by PPR.	Voucher should be supported by work order and bill. (Lowest evaluated responsive bidder should be selected).	Payment should be made by A/C payee cheque after deduction of tax and vat at source as applicable.
17	TA/DA Bill	Office Order relating to the travel. All documents relating to travel from Dhaka to the place of visit and documents of local travels.	Bill in prescribed Format Air Ticket and Boarding Pass for air travel & bus ticket and railway ticket. In case of rent a car travel, supporting bills/vouchers should be submitted	Payment should be made by A/C payee cheque.

Sl. #	Items	Documents / records to be maintained	Documents required with voucher for verification	Mode of payment
18.	Civil Works Bills	Design/Specification/BOQ Bid Documents Comparative Statement Work Order Bank Guarantee Running Bills of the Contractor Site Engineer's Report Record Measurement Book (MB) Bill Measurement Book (MB) Construction Progress Report	Engineering Certification Bill as per Standard Format Measurement Book Test Report Progress report As-built Drawing (Final Bill) Certification from User (Final Bill)	Payment should be made by A/C payee cheque or EFT by CAFO, Finance Division after all deductions including VAT and Income Tax.

Appendix 26

ADB GUIDELINES TO PREVENT OR MITIGATE FRAUD, CORRUPTION, AND OTHER PROHIBITED ACTIVITIES IN RESULTS-BASED LENDING FOR PROGRAMS

A. Purpose and General Principles

1. The developing member country (DMC) is responsible for the implementation of programs supported by results-based lending (RBL). The Asian Development Bank (ADB) has a fiduciary responsibility to ensure that its loans and other forms of financing used only for the purposes for which they were granted, in accordance with the Agreement Establishing the Asian Development Bank (the Charter). To uphold that obligation, ADB presents these guidelines to prevent or mitigate fraud, corruption, and other prohibited activities (referred to as 'integrity violations' in ADB's Integrity Principles and Guidelines, 2015 as amended from time to time, or 'IPG' for brevity) in RBL operations financed in whole or in part by ADB. These guidelines build upon the legal obligations presented in the loan agreement and apply to operations funded by the RBL (the programs).

2. These guidelines do not limit any other rights, remedies, or obligations of ADB or the DMC under the loan agreement or any other agreement to which the ADB and the DMC are both parties.

3. All persons and entities participating in the programs are bound by ADB's Anticorruption Policy (1998, as amended to date) and the IPG, and as such must observe the highest ethical standards; take all appropriate measures to prevent or mitigate fraud, corruption, and other integrity violations; and refrain from engaging in such actions in connection with the programs.

B. Definitions

4. These guidelines address the following practices as defined by ADB:

(i) A "corrupt practice" is the offering, giving, receiving, or soliciting, directly or indirectly, anything of value to influence improperly the actions of another party.

(ii) A "fraudulent practice" is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit, or to avoid an obligation.

(iii) A "collusive practice" is an arrangement between two or more parties designed to achieve an improper purpose, including influencing improperly the actions of another party.

(iv) A "coercive practice" is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party.

5. In addition, ADB may investigate conflicts of interest and abuse, as defined below, as well as other integrity violations enumerated and defined in the IPG:

(i) A "conflict of interest" is a situation in which a party has interests that could improperly influence a party's performance of official duties or responsibilities, contractual obligations, or compliance with applicable laws and regulations. To the extent that conflicts of interest may provide an unfair competitive advantage or compromise the integrity of financial and governance systems, conflicted persons and entities must be excluded from participating in relevant program activities.

(ii) "Abuse" is theft, waste or improper use of assets related to ADB-related activity, either committed intentionally or through reckless disregard.

C. Developing Member Country's Actions to Prevent Fraud, Corruption, and Other

Integrity Violations in Results-Based Lending for Programs

6. Unless otherwise agreed in writing by the DMC and ADB, the DMC will take timely and appropriate measures to:

- (i) ensure that the program is carried out in accordance with these guidelines.
- (ii) avoid conflicts of interest in the program.
- (iii) prevent fraud, corruption, and other integrity violations from occurring in the program, including adopting, implementing, and enforcing appropriate fiduciary and administrative practices and institutional arrangements to ensure that the proceeds of the loan are used only for the purposes for which the loan was granted.
- (iv) promptly inform ADB of allegations of fraud, corruption, and other integrity violations found or alleged related to a program.
- (v) investigate allegations of fraud, corruption, and other integrity violations and report preliminary and final findings of investigations to ADB.
- (vi) respond to, mitigate, and remedy fraud, corruption, or other integrity violations that are found to have occurred in a program and prevent its occurrence.
- (vii) cooperate fully with ADB in any ADB investigation into allegations of fraud, corruption, and other integrity violations related to the program, and take all appropriate measures to ensure the full cooperation of relevant persons and entities subject to the DMC's jurisdiction in such investigation, including, in each case, allowing ADB to meet with relevant persons and to inspect all of their relevant accounts, records and other documents and have them audited by or on behalf of ADB. and
- (viii) ensure that persons or entities sanctioned or temporarily suspended by ADB do not participate in RBL programs in violation of their sanction or temporary suspension.

D. ADB's Actions to Prevent Fraud, Corruption, and Other Integrity Violations in Results-Based Lending for Programs

7. Unless otherwise agreed in writing by the DMC and ADB, ADB will:

- (i) inform the DMC of credible and material allegations of fraud, corruption, and other integrity violations related to a program, consistent with ADB's policies and procedures.
- (ii) have the right to investigate allegations, in accordance with the IPG, independently or in collaboration with the DMC, including, in each case, meeting with relevant persons, and inspecting all of their relevant accounts, records and other documents and having them audited by or on behalf of ADB;
- (iii) inform the DMC of the outcome of any investigation, consistent with ADB policies and procedures;
- (iv) have the right to impose sanction and other remedial action on any individual or entity for engaging in practices defined above, or to temporarily suspend any individual or entity during the course of an investigation, in accordance with ADB's policies and procedures; sanctions and temporary suspensions may result in that party's exclusion from participating in an RBL-financed activity or any other ADB-related activity indefinitely or for a stated period of time;
- (v) assess ways to respond pursuant to the Anticorruption Policy and other ADB policies and procedures, and may refer the case to appropriate authorities of a concerned DMC, if investigative findings indicate that a government official has engaged in fraud, corruption, and other integrity violations related to a program; and
- (vi) recognize sanctions determined by other multilateral development banks in accordance with the Agreement for Mutual Enforcement of Debarment Decision.

Appendix-27

Required Documentation for Payment Processing

To facilitate the timely processing of professional fees and to ensure full compliance with **SICIP financial management, audit, and documentation requirements**, the following documents shall be submitted to the **SDCMU, SICIP** prior to, or together with, any payment request or disbursement.

1. Core Documents

The following documents are mandatory for all payment disbursements:

a) Signed Engagement Letter

A complete copy of the Engagement Letter, duly signed and dated by both the **Grant Awardee** and the **Resource Person**, confirming the agreed scope of work, duration, deliverables, and payment terms.

b) Curriculum Vitae (CV)

An updated and signed Curriculum Vitae of the Resource Person, clearly demonstrating the qualifications, experience, and technical expertise relevant to the assignment and the approved project activities.

c) Payment Voucher and Proof of Disbursement

A duly approved payment voucher, supported by evidence of disbursement, such as:

- copy of bank cheque, where applicable; or
- bank transfer / EFT advice, transaction confirmation, or payment receipt.

2. Supporting Documents

The following supporting documents are strongly recommended, and may be required to ensure audit readiness and proper grant documentation:

a) Invoice / Bill

A formal invoice or bill submitted by the Resource Person, indicating:

- the approved fee amount;
- the relevant deliverable, milestone, or period of service; and
- the date of submission.

b) Deliverable Acceptance / Work Completion Confirmation

Written confirmation, certification, or email endorsement from the designated **Grant Awardee** stating that the relevant deliverable, milestone, or agreed work has been completed, reviewed, and accepted in accordance with the Engagement Letter **Required Documentation for Procurement and Payment Processing**

To ensure proper justification of expenditure, timely payment processing, and full compliance with **SICIP financial management, procurement, and audit requirements**, the following documents shall be collected and submitted to SDCMU, SICIP for all procurements made under the BIRDI Grants Project.

The checklist below applies according to the nature and source of procurement.

A. General Information

Project Name: _____
Project Reference No.: _____
Vendor / Supplier Name: _____
Invoice No. & Date: _____
Prepared By: _____
Date: _____

1. Core Procurement Documents

The following documents shall be submitted, as applicable, to support all procurement-related payment requests:

a) Invoice

Original invoice or commercial invoice issued by the vendor, supplier, agent, or service provider.

b) Payment Voucher

Approved payment voucher prepared for the transaction.

c) Proof of Payment / Disbursement

Evidence of payment, such as a cheque copy, bank transfer advice, EFT confirmation, or payment receipt, where applicable.

d) Work / Goods / License Receipt Confirmation

Documentary proof that the goods, equipment, software, or license have been received, delivered, activated, or made available for project use.

2. Procurement-Specific Documentation Checklist

Category 1: Equipment Purchase from Local Vendor

For procurement of equipment, hardware, devices, or related items from a local supplier, the following documents shall be submitted:

- ☐ Original Invoice
- ☐ Original Voucher / Money Receipt
- ☐ Delivery Challan duly signed by the receiving authority
- ☐ Goods Receiving Confirmation / Store Entry Record, if applicable
- ☐ Any other supporting document required for verification of quantity, specification, and delivery

Category 2: Software Licensing from Local Agent

For procurement of software, subscriptions, or digital licenses through a local agent, distributor, or reseller, the following documents shall be submitted:

- ☐ Original Invoice from the local agent/distributor
- ☐ Original Voucher / Money Receipt
- ☐ Delivery Challan or equivalent document confirming handover of software license, access key, subscription activation, or installation entitlement
- ☐ License activation/subscription confirmation, where applicable
- ☐ Any other supporting document required to confirm receipt and usability of the software

Category 3: Software Licensing from the Main Source / Original Company

For direct procurement of software or licenses from the original company, developer, or principal source, the following documents shall be submitted:

- ☐ Commercial Invoice or system-generated invoice issued by the original company
- ☐ Approved Payment Voucher
- ☐ Screenshots of payment gateway and/ or related documentary evidence of the procurement process
- ☐ Formal communication records, including email correspondence, quotation, order confirmation, payment acknowledgment, or license issuance communication, where applicable

- ☐ Proof of software license activation / subscription confirmation / user access confirmation
- ☐ Any other relevant supporting documents required for audit verification

Category 4: Equipment Purchase from Foreign Vendor / Manufacturer

For direct procurement of equipment, hardware, devices, machinery, or components from a foreign supplier or manufacturer, the following documents shall be submitted:

- ☐ Commercial Invoice issued by the foreign vendor / manufacturer
- ☐ Approved Payment Voucher
- ☐ Screenshots or documentary evidence of the procurement process
- ☐ Formal communication records, including email correspondence, quotation, order confirmation, shipment advice, or other formal communication, where applicable
- ☐ Bill of Lading (BL) / Air Waybill / other transport document, as applicable
- ☐ Packing List, where applicable
- ☐ Customs / import-related documents, where applicable
- ☐ Delivery / receipt confirmation at project site or office
- ☐ Any other applicable supporting documents required for financial compliance and audit

3. Compliance Note

All procurement expenditures must be supported by adequate and verifiable documentation to demonstrate that:

- the procurement was made for approved project purposes;
- the goods, equipment, software, or services were actually procured and received;
- the payment amount is supported by valid documentary evidence; and
- the transaction is fully traceable for internal review, development partner review, and external audit under **SDCMU, SICIP**.

Appendix-28

ENGAGEMENT LETTER

**For Resource Person / Technical Expert / Consultant
Under BIRDI Grants R&D Project**

Date: [Insert Date]

Ref. No.: [Insert Reference Number]

To

[Name of Resource Person]

[Designation / Organization]

[Address]

[Email]

[Phone]

Subject: Engagement as [Resource Role] for [insert project title]" under BIRDI Grants

Dear **[Mr./Ms./Dr. Name]**,

We are pleased to formally engage you as **[Resource Role]** in relation to [insert project title], proposed under the **Bangladesh Industry Research Development and Innovation (BIRDI) Grants** initiative of the **Skills for Industry Competitiveness and Innovation Program (SICIP)**.

Given your expertise in **[relevant field/sector]**, we believe your contribution will be valuable in supporting the technical, strategic, and/or implementation aspects of the proposed intervention. This letter sets out the principal terms and conditions of your engagement.

1. Nature of Engagement

You will serve as **[Resource Role]** for the above-mentioned project and shall provide professional inputs, advisory support, and agreed deliverables in accordance with the scope described in this letter.

2. Role and Responsibilities

As **[Resource Role]**, your responsibilities shall include, but not be limited to, the following:

- Provide technical and operational assistance in executing project activities.
- Assist in coordination with relevant stakeholders, partners, and project beneficiaries.
- Support preparation of training materials, documentation, and project reports.
- Assist in data collection, monitoring, and progress tracking of project activities.
- Provide logistical and administrative support for project implementation when required.
- Perform other related tasks as assigned by the Grant Awardee for successful implementation of the project
- Supporting the preparation of specific deliverables listed in Section 4 of this letter.

3. Duration of Engagement

The duration of this engagement shall be **[Time Duration, e.g., 3 months / 6 months / from DD Month YYYY to DD Month YYYY]**, commencing from **[Start Date]** and ending on **[End Date]**, unless extended or terminated earlier in accordance with this letter.

Any extension of the engagement shall require prior written approval by **[grant awardee]** and, where applicable, alignment with SDCMU, SICIP requirements.

4. Deliverables

You shall provide the following deliverables under this engagement:

Sl. No.	Deliverable	Description	Timeline / Due Date	Output/Format
1	[Deliverable 1]	[Brief description]	[Date]	[Report/Note/Presentation/etc.]
2	[Deliverable 2]	[Brief description]	[Date]	[Report/Review/Meeting input/etc.]
3	[Deliverable 3]	[Brief description]	[Date]	[Draft/Final submission/etc.]
4	[Deliverable 4]	[Brief description]	[Date]	[As applicable]

All deliverables shall be submitted in a form and quality acceptable to **[grant awardee]**. Payment, where linked to deliverables, shall be subject to review and acceptance of the relevant outputs.

5. Payment Modality

In consideration of the services to be rendered, you shall be paid as follows:

Total Professional Fee: BDT [Amount]

or

Rate: BDT [Amount] per day / per month / per deliverable

Payment Modality: [Choose one and customize]

Option 1: Deliverable-based payment

- % upon submission and acceptance of Deliverable 1
- % upon submission and acceptance of Deliverable 2
- % upon final submission and acceptance of all agreed deliverables

Option 2: Monthly payment

- Payment shall be made on a monthly basis upon submission of progress update/invoice/timesheet and satisfactory performance.

Option 3: Lump-sum payment

- A lump-sum amount of **BDT [Amount]** shall be paid upon successful completion of the assignment and acceptance of all final deliverables.

Option 4: Mixed modality

- **[Advance amount/percentage, if applicable]** upon commencement
- Remaining amount in milestone-based tranches against agreed deliverables

All payments shall be made subject to:

- submission of bill/invoice, where applicable;
- certification/acceptance by **[grant awardee]**;

6. Taxes and Statutory Deductions

Incumbent shall be responsible for own tax compliance.

7. Reporting and Coordination

For operational purposes, you shall report to **[Grant Awardee]**.

All communications, submissions, and coordination related to this engagement shall be made through the designated focal point unless otherwise instructed.

8. Confidentiality

During and after the term of this engagement, you shall maintain strict confidentiality regarding all non-public information, documents, data, financial information, technical materials, project concepts, proprietary methods, partner information, and any other materials shared with you in relation to this assignment.

You shall not disclose, reproduce, circulate, or use such information for any purpose other than the performance of your duties under this engagement, without prior written consent from **[grant awardee]**.

9. Intellectual Property and Use of Outputs

All reports, notes, technical inputs, draft documents, analyses, presentations, datasets, tools, designs, and other outputs produced under this engagement for the EOI/project shall remain the property of **[grant awardee]**, unless otherwise agreed in writing.

You may be acknowledged for your professional contribution where appropriate, but ownership and official use of the outputs shall remain with the engaging entity **[Grant Awardee]**.

10. Conflict of Interest

You confirm that, to the best of your knowledge, your acceptance of this engagement does not create any actual, potential, or perceived conflict of interest that may adversely affect the integrity of the assignment.

You agree to promptly disclose any conflict of interest that may arise during the period of engagement.

11. Standard of Performance

You shall perform your responsibilities with due diligence, professionalism, integrity, and reasonable care, consistent with the standards expected for assignments of this nature.

12. Termination

This engagement may be terminated by either party through **[7/15/30] days' written notice**.

[Grant Awardee] may terminate this engagement with immediate effect in the event of:

- non-performance or unsatisfactory performance;

- breach of confidentiality;
- misconduct or conflict of interest;
- violation of applicable laws, policies, or project requirements;
- discontinuation, non-approval, or cancellation of the EOI/project.

In the event of termination, payment shall be made only for satisfactorily completed work accepted up to the effective date of termination, unless otherwise decided by **[Grant Awardee]**.

13. Non-Employment Relationship

This engagement is strictly a professional/consultancy/resource engagement and shall not be construed as creating any employer-employee relationship, permanent appointment, partnership, or agency relationship between you and **[Grant Awardee]**.

14. Governing Understanding

This letter constitutes the basic understanding between the parties regarding this engagement. Any amendment or variation shall be made in writing and signed by both parties.

If you agree to the above terms and conditions, kindly sign and return a copy of this letter as a token of your acceptance.

We look forward to your valuable contribution.

Yours sincerely,

[Grant Awardee]

[Designation]

[Organization Name]

[Address]

[Email]

[Phone]

Acceptance by the Resource Person

I, **[Name of Resource Person]**, hereby accept the terms and conditions of engagement stated in this letter and agree to perform the assignment accordingly.

Signature: _____

Name: [Full Name]

Date: _____

Approved for print