

List of Audit Firms (Applicable for 2008 and 2009)

Sl. No.	Name of Audit Firm	Address
1	AB Shaha & Co.	78, Motijheel C/A, (6th Floor, Dhaka-1000
2	Aziz Halim Khair Chowdhury	726/A (1st Floor, Satmosjid Road, Dhanmondi, Dhaka-1209
3	Azad Zamir & Co.	2/2, Purana Paltan, Dhaka-1000.
4	Arshad Ullah Patwary & Co.	92, DIT Road (3rd Floor), Malibag, Dhaka-1217.
5	Anisur Rahman & Co.	9, Circuit House Road (1st Floor), Kakrail, Dhaka-1000.
6	Alam Chowdhury Mostafa & Co.	73/3, Green Road, Dhaka.
7	A. Wahab & Co.	Hotel Purbani, Anex-2 (4th Floor), 1 Dilkusha C/A, Dhaka-1000.
8	Andriow Gomes & Co.	48/10/A, R.K. Mission Road (Ground Floor), Dhaka-1203.
9	Ayub & Mahmood	House-54, Road-07, Pisciculture Housing Society, Block-B, Mohammadpur, Dhaka-1207.
10	Anwar Ahmed & Co.	78/E, Purana Paltan Line (2nd Floor), Bijoy Nagar, Dhaka-1203.
11	Ahmed Shahid & Co.	Rubel Mansion (3rd Floor), 14 DIT Avenue, Dhaka-1000.
12	A B Das & Co.	321, Serajdullah Road, Didar Market (Room-11), Dewan Bazar, Chittagong-4000.
13	A, Hoque & Co.	Khan Mansion (5th Floor), 107 Motijheel C/A, Dhaka-1000.
14	A, Qasem & Co.	Gulshan Pink City, Suit-01-03, Level-07, Plot-15, Road-103, Gulshan Avenue, Dhaka-1212
15	Ata Khan & Co.	67, Motijheel C/A, Dhaka-1000.
16	Ashraf ul Hoq Nabi & Co.	6, Motijheel C/A, Bhuiyan Mansion (2nd Floor), Dhaka-1000.
17	ACNABIN	B S R S Bhaban (13th Floor), 12 Kawranbazar C/A, Dhaka-1215.
18	Ahsan Kamal Sadeq & Co.	Amin Court (4th Floor), 62-63 Motijheel C/A, Dhaka-1000.
19	A, Rashid & Co.	28(A), Kakrain, Room-11 (2nd Floor), Dhaka-1000.
20	Akhtar Amir & Co.	Mokbul Plaza (3rd Floor), 10/3, Arambag, Motijheel, Dhaka-1000.
21	A,K,DEB & Co.	Yousuf Chamber (3rd Floor), 20 Dilkusha C/A, Dhaka-1000.
22	Ahsan Rashid & Co.	73, Kakrail (12th Floor), Room-12/5 and 6, Dhaka-1000.
23	Ahsan Monzur & Co.	Amit Court (4th Floor), 62-63 Motijheel C/A, Dhaka-1000.
24	Arif Hussain & Co.	Ahmed Mansion (3rd Floor), 1128 S,K, Mujib Road, Dewanbazar, Chittagong.
25	Ashraf Uddin & Co.	Rahman Chamber (5th Floor), 12-13 Motijheel C/A, Dhaka-1000.
26	Amal & Leena	Rhine Razzak Plaza (2nd Floor), 383 Tongi Diversion Road, Moghbazar, Dhaka-1217.
27	Abu Zaman & Co.	Khan Mansion (7th Floor), 107 Motijheel C/A, Dhaka-1000.
28	Ahmed Khan & Co.	Modumita Building (1st Floor), 160 Motijheel C/A, Dhaka-1000.
29	A, Salam & Co.	Al Islam Chamber (3rd Floor), 91, Agrabad C/A, Chittagong.
30	Atikur Rahman & Co.	Rahman Chamber (5th Floor), 12-13 Motijheel C/A, Dhaka-1000.
31	A, Matin & Co.	91, Kakrail (3rd Floor), Flat-08, Dhaka-1000.
32	A Mannan & Co.	Hotel Sagarika Building, 14, Rajuk Avenue, Dhaka-1000.
33	Ahmad & Ahmad	BCIC Bhaban (3rd Floor), 30-31 Dilkusha C/A, Dhaka-1000.

34	Ahmed Mashuque & Co.	62/1, Purana Paltan, Level-4, Motijheel C/A, Dhaka-1000.
35	Ahmed Zaker & Co.	186, Inner Circular Road, Hotel Al Helal (2nd Floor), Dhaka-1000.
36	A, T, Talukder & Co.	Unit-C (12th Floor), Concord Center Point, 14A and 31A, Farmgate, Dhaka-1215
37	Bakhteyar Humayun & Co.	Chittagong Bhaban (3rd Floor), 32 Topkhana Road, Dhaka-1000.
38	B Alam & Co.	78/E, Purana Paltan Line (2nd Floor), Bijoy Nagar, Dhaka-1203.
39	Basu Benerjee Nath & Co.	Dhaka Trade Centre (11th Floor), 99 Kazi Nazrul Islam Avenue, Kawranbazar, Dhaka-1215.
40	Chowdhury Bhattacharjee & Co.	47/1 Indira Road, Dhaka-1215.
41	Chowdhury Hossain Rashid & Co.	Al Haj Mansion (2nd Floor), 82 Motijheel C/A, Dhaka-1000.
42	Dhar & Co.	Bangladesh Council for Child Welfare Building (5th Floor), 22/1, Topkhana Road, Dhaka-1000.
43	Das Chowdhury Dutta & Co.	Anugraha (4th Floor), Flat-8, 102, Kakrail, Ramna, Dhaka.
44	Dewan Nazrul Islam & Co.	2 Engineers Court, 34-35 Naya Paltan (Ground Floor), Dhaka.
45	Fazlul Hoque & Co.	30, B B Avenue (2nd Floor), Dhaka-1000.
46	G Kibria & Co.	Sadaran Bima Bhaban (5th Floor), 24-25 Dilkusha C/A, Dhaka.
47	Howladar Younus & Co.	67, Dilkusha C/A (2nd Floor), Dhaka-1000.
48	Huda Hossain & Co.	230, New Elephant Road (4th Floor), Dhaka-1205.
49	Huda & Co.	74, Central Road, Apartment-D/5, Dhanmondi, Dhaka-1205
50	Hussain Forhad & Co.	House-15, Road-12, Block-F, Niketan, Gulshan-1, Dhaka-1212.
51	Hoq Shah Alam Monsur & Co.	27, Bijoy Nagar, Saj Bhaban (6th Floor), B-11, Dhaka-1000.
52	Huda Vasi Chowdhury & Co.	BTMC Bhaban (8th Floor), 7-9 Karwanbazar, Dhaka-1215.
53	Habib Sarwar & Co.	Eastern Commercial Complex, 73, Kakrail, Chamber-704, Dhaka.
54	Hafiz Ahmed & Co.	125/1, South Pirerbag, Mirpur, Dhaka-1216.
55	Idris Muhammad & Co.	126, Sheikh Mujib Road (2nd Floor), Pathantooli, Chittagong-4100.
56	Islam Aftab Kamrul & Co.	Prachi Nike, 54 Dilkusha C/A (4th Floor), Dhaka-1000.
57	Islam Quazi Shafiq & Co.	17, New Eskaton Road (2nd Floor), Mogbazar, Dhaka-1000.
58	J, U, Ahmed & Co.	House-170 (1st Floor), Lane-03, New DOHS, Mohakhali, Dhaka.
59	J R Chowdhury & Co.	Moni Sing Forhad Smriti Bhaban, 21/2 Purana Paltan (4th Floor), Dhaka-1000.
60	K A Rabbani & Co.	Metropolitan Scout Bhaban (1st Floor), 54 Inner Circular Road, Dhaka.
61	Kazi Zahir Khan & Co.	67/4, Kakrail (Pioneer Road), Dhaka-1000.
62	K B Newaz & Co.	15/A, Purana Paltan (2nd Floor), Dhaka-1000.
63	Khan Wahab Shafique & Co.	Rupali Bima Bhaban, 7 Rajuk Avenue (5th Floor), Motijheel C/A, Dhaka.
64	Khaleque Jamal Haider & Co.	House-8A/11-12, Road-14(New), Dhanmondi C/A, Dhaka-1209.
65	K, M, Alam & Co.	80, Motijheel C/A, (4th Floor), Dhaka-1000.
66	Khan Ayub	128/4, East Tejturi Bazar (3rd Floor), Kawranbazar, Dhaka.
67	Khair Abul & Co.	152/A, West Rampura, Wapda Road, Dhaka-1219.

68	Khaja Shiraj & Co.	Zaman Chamber (5th Floor), 47 Dilkusha C/A, Dhaka-1000.
69	Kanchi Lal Das & Co.	Shahnawaz Bhaban (5th Floor), 9/C Motijheel C/A, Dhaka-1000.
70	K M Hasan & Co.	87, New Eskaton Road, Dhaka-1000.
71	M, A, Zaman & Co.	124/7, Shantinagar Plaza (2nd Floor), Shantinagar, Dhaka-1000.
72	M. Abdus Salam & Co.	Modern Mansion (9th Floor), Room-2 and 53, Motijheel C/A, Dhaka-1000.
73	M Alamgir & Co.	Lal Bhaban (9th Floor), 18 Rajuk Avenue, Motijheel C/A, Dhaka.
74	Mahbub Mohsin & Co.	78/A, Purana Paltan Line (2nd Floor), Bijoy Nagar, Dhaka-1000.
75	Mosharraf Hossain & Co.	House-65/E, Road-17A, Banani, Dhaka-1213.
76	Muhamman Shahidulla & Co.	Dhaka House (2nd Floor), 19 Bangabandhu Avenue, Dhaka-1000.
77	M. Z. Islam & Co.	Eastern View, 10th Floor, Chamber (4-7), 50 DIT Extension Road, Naya Paltan, Dhaka-1000.
78	Mahfel Huq & Co.	34, Topkhana Road, BGIC Tower (4th Floor), Dhaka.
79	M M Rahman & Co.	54, Dilkusha C/A, Dhaka-1000.
80	M A Mallick & Co.	Dost Building (1st Floor), Hossen Shaheed Sohrawardi Road, Chittagong.
81	M, A, Malek Siddiqui Wali & Co.	9-G, Motijheel C/A, Dhaka-1000.
82	M, A, Taleb & Co.	Road-25/A, House-9/B, Banani, Dhaka-1213.
83	Mandal & Co.	Eastern Mansion (10th Floor), 67/9 Kakrail, Dhaka-1000.
84	M, I, Chowdhury & Co.	House-21, Tejkunipara, Farmgate, Dhaka-1215.
85	Masih Muhit Hoque & Co.	UTC Building, Level-13, 8 Panthapath, Dhaka-1215.
86	Mohammad Ata Karim & Co.	Palton Tower (7th Floor), Suite-706, 87 Purana Paltan Line, Dhaka
87	Mohibullah & Co.	Chand Mansion (6th Floor), 66 Dilkusha C/A, Dhaka-1000.
88	M, Iqbal Hossain & Co.	9/A, Ranking Street, Wari, Dhaka-1203.
89	M, A, Fazal & Co.	29, Bangabandhu Avenue (2nd Floor), Dhaka-1000.
90	M, R, Khan & Co.	46/A, Purana Paltan (2nd Floor), Dhaka-1000.
91	M, Idris & Co.	27, Green Corner, Dhanmondi, Dhaka-1205.
92	M, M, Hossain & Co.	Room No-512 (4th Floor), Mouchak Tower, 83/B, New Circular Road, Malibag, Dhaka-1217.
93	M, Ruhul Amin & Co.	Modern Mansion, 53 Motijheel C/A (4th Floor), Dhaka-1000.
94	M, Huque & Co.	70/C, Purana Paltan Line (3rd Floor), Dhaka-1000.
95	Marhk & Co.	98, Kakrail, Dhaka-1000.
96	Masud Altaf & Co.	17/B, Monipuripara (Ground Floor), Sangsad Avenue, Tejgaon, Dhaka.
97	Mizan Islam & Co.	House-10, Road-06, Sector-12, Uttara Model Tow, Dhaka-1230.
98	M, N, Islam & Co.	123/4, Tejkunipara, Tejgaon, Dhaka-1215.
99	M, J, Abedin & Co.	National Plaza (6th Floor), 1/G, Free School Streen, Sonargaon Road, Dhaka-1205.
100	Mollah Quadir Yusuf & Co.	726/A, Satmasjid Road (3rd Floor), Dhanmondi, Dhaka-1209.
101	M, Ahmed & Co.	Mosjid E Baitul Ferdaus (2nd Floor), 32/8(Ka) Tajmohal Road, Block-C (West), Mohammadpur, Dhaka-1207.
102	M A Quader Kabir & Co.	Kabirs, House-11, Road-1A, Sector-05, Uttara, Dhaka-1230.

103	M R H Dey & Co.	R B Court (Ground Floor), 54 Agragad C/A, Chittagong.
104	N, K, Roy & Co.	16/A, B B Avenue (2nd Floor), Dhaka-1000.
105	N, L, Roy & Co.	74/1, Shantinagar (Ground Floor), Dhaka-1217.
106	Nasir Mohammad & Co.	Hoque Chamber, 3 DIT Road, Motijheel C/A, Dhaka-1000.
107	Nurul Azim & Co.	93, Motijheel C/A, Level-2, Dhaka-1000.
108	Octokhan	Hosna Center (2nd Floor), 106 Gulshan Avenue, Dhaka-1212.
109	Pinaki & Company	Aziz Co-Operative Super Market, Room No 82 & 83, Shahbag, Dhaka-1000
110	Quamrul Ahsan Chowdhury & Co.	Arup Bhaban, Annex Block (1st Floor), 107 Agrabad C/A, Chittagong-4100.
111	Rahman Kashem & Co.	City Heart Bhaban (3rd Floor), 67 Nayapaltan, Dhaka-1000.
112	Rahman Thakur & Co.	193/D, Fakirapool, Dhaka-1000.
113	Razzque & Co.	House-154/C (5th Floor), Road-19 (Old), West Dhanmondi, Dhaka.
114	Rahman Rahman Huq	9, Mohakhali C/A (11th Floor & 12th Floor), Dhaka-1212.
115	Rahman Mustafiz Haq & Co.	85, Naya Paltan (3rd Floor), Dhaka-1000.
116	Rahman Anis & Co.	62/1, Purana Paltan (4th Floor), Dhaka-1000.
117	Rahman Mostafa Alam & Co.	Islam Chamber (14th Floor), 125/A, Motijheel C/A, Dhaka-1000.
118	Sheraz Khan Basak & Co.	Planners Tower, Suite-6(9th Floor), 13/A Sonargaon Road, Dhaka.
119	Sarwar Salamat & Co.	Modern Mansion, Room No-1/A, (11th Floor), 53 Motijheel C/A, Dhaka.
120	Shaha & Company	29 Segunbagicha, Dhaka-1000.
121	S.M. Zakaria & Co.	Sobhan Mansion (3rd Floor), 46/1, Purana Paltan, Dhaka-1000.
122	S.H. Khan & Co.	Raz Bhaban (1st Floor), 29 Dilkusha C/A, Dhaka-1000.
123	S.R. Bosh & Co.	15th Floor, Suite-F+L, Dhaka Trade Centre, 99 Kazi Nazrul Islam Avenue, Dhaka-1215.
124	Shahadat Hossain & Co.	67, Dilkusha C/A (4th Floor), Dhaka-1000.
125	S,K, Barua & Co.	1/A, College Street (1st Floor), Mirpur Road, Dhaka-1205.
126	Shah Alam & Co.	Hazi Manjil (3rd Floor), House-14, Block-B, South Kazla, Dania, Dhaka.
127	Shafiq Basak & Co.	Shatabdi Centre (6th Floor), 292 Inner Circular Road, Fakirapool, Motijheel, Dhaka-1000.
128	Saha Mazumder & Co.	21, Purana Paltan Line (4th & 7th Floor), Dhaka-1000.
129	S,Q, Khan & Co.	House-36, Road-09, Sector-1, Uttara Model Town, Dhaka-1230.
130	S F Ahmed & Co.	House-25, Road-13A, Block-D, Banani, Dhaka-1213.
131	S N Meahji & Co.	Rahmania International Complex, 4th Floor 28/1/C, Toynbe Circular Road, Motijheel C/A, Dhaka-1000.
132	Shfiq Mizan Rahman & Co.	62/1, Purana Paltan, 3rd Floor, Dhaka.
133	S, Ahmed & Co.	27/11/3-A Topkhana Road (2nd Floor), Purana Paltan, Dhaka.
134	Syful Shamsul Alam & Co.	15, Dilkusha C/A, 6th Floor, Dhaka-1000.
135	Tofayel Ahmed & Co.	124/8, New Kakrail Road, Shantinagar Plaza (5th Floor), Dhaka.
136	Toha Khan Zaman & Co.	4/5, Iqbal Road (3rd Floor), Mohammadpur, Dhaka-1207.
137	toha Anowar Roup & Co.	Hasan Holding (11th Floor), 52/1, New Eskaton Road, Dhaka-1000

138	T Hussain & Co.	42, Dilkusha C/A (4th Floor), Dhaka-1000.
139	Zaman Hoque & Co.	78, Kakrail (Ground Floor), Dhaka-1000.
140	Zahir Ahmed & Co.	22, Dilkusha C/A (1st Floor), Dhaka-1000.
141	Zoha Zaman Kabir Rashid & Co.	65-66, Motijheel C/A, Room-504, Dhaka-1000.
142	G Biswas & Co.	45, Bangabandhu Avenue, Dhaka-1000.

The terms and conditions (TOR) prescribed by The NGO Affairs Bureau for audit firms

Condition-1

Requirement

During the audit of NGOs, the audit firms should perform their duties independently and with maximum responsibility. If any audit firm is found negligent or fails to comply with the terms of audit, the Bureau reserves the right to de-list the name of the firm directly.

Condition-2

Requirement

During the audit of NGOs, the audit firm will check as to whether the NGOs complied with the Rules and Regulations promulgated for the NGOs i.e. The Foreign Donations (Voluntary Activities) Regulation Ordinance, 1978, The Foreign Donations (Voluntary Activities) Regulation Rules, 1978, The Foreign Contributions Regulation Ordinance, 1982 and rules of Circular # 33.43.27.00.00.01.2000-107 dated 29 May 2001 issued by the Prime Minister's Office (where applicable) and whether the project has been implemented as per terms of approval of the FD-6 (in which objectives and targets and detailed line item-wise budget provision is mentioned) properly and the terms of approval of the project.

Condition-3

Requirement

The audit firm, along with the audit report, must issue a certificate regarding receipts and expenditure of foreign donations in form FD-4 prescribed by the Bureau and Annexure-A/1 attached thereto. Local income/donation received (if any), which has been included in the project shall be shown separately. If separate audit reports are issued for more than one project then each report shall contain the amount of donations (only foreign donation) received in the mother account authorized to receive foreign donations in the concerned financial/project year.

Condition-4

Requirement

The audit report should contain a brief description of the project and main physical component of the project. The memo number of project approval, date, total value of the project, project year and the amount released by the Bureau should clearly be mentioned in the report.

Condition-5

Requirement

Receipts and Payments Accounts should be prepared in conformity with the accounts line items maintained in the ledger of NGOs. In those line items where total expenditure is shown, a detailed break down of expenditure should be enclosed in notes (e.g. Training, Contingency and others). If there is any difference between account line items of ledger books and Annexure-A/1 attached with FD-4 then a separate compilation sheet is to be annexed thereto. Receipts & Payments Account, Income & Expenditure Account and a Balance Sheet should be included with the audit report(s) of every ongoing project(s) (multi year project) of the NGOs.

Condition-6

Requirement

The audit report should clearly indicate observation/opinion/comment/note regarding following matters:

- (a) Whether all foreign donations have been received by the NGO in a single Bank Account as per rule-7 of the Foreign Donations (Voluntary Activities) Regulation Rules, 1978. The name of the bank(s), account number(s) and amount should be mentioned if the foreign donations have been received through more than one Bank Account;
- (b) The account number approved by the NGO Affairs Bureau for receipt of foreign donation, name of the bank(s) and branch, amount of donation received and name and particulars of the donor in detail should be mentioned;
- (c) Donations received in kind should be accounted for after proper valuation and be shown in FD-4 with donations received (separately or in consolidated form). The utilization of fund and the balance of unutilized fund should be submitted as per form FD-4;
- (d) The bank interest/exchange gain on foreign donations should be accounted for in the accounts separately. The report should mention whether the consent of the Bureau has been obtained to use the same or if the revised budget has the approval of the NGO Bureau;
- (e) Whether the accounts, cash book/bank book and ledger books have been maintained by the NGO under double entry system as per Rule-6 of the foreign donations (Voluntary Activities) Regulation Rules, 1978;
- (f) If separate accounts for Micro Credit Funds are not maintained and credits have been disbursed from the project service charges to be mentioned in the as income.
- (g) If the organization implement micro credit activity with foreign donations, whether the NGO is certified by the Micro Credit Regulatory Authority. Whether separate accounts are maintained for micro credit activity and the audit conducted separately.
- (h) If any expenditure is made in foreign currency out of the receipt of donation, detail description should be given in the report.
- (i) If any expense exceeded the budget amount or adjusted with another budget line item or if any unapproved expenditure is adjusted against regular expense then the purpose of over expenditure should be mentioned with reason and detail description.

- (j) Whether the salaries and allowances of all officers and staff of the organization are paid by bank cheque and in cash.
- (k) If the project has been implemented by taking loan information about the sources of loan is to be given.
- (l) Whether any member of the General Committee and Executive Committee has taken remunerations or honorarium. If taken, detail particulars are to be given.
- (m) Whether the fixed assets deed/office rent agreement or donated land reported in the accounts are in the name of the entity. If so details thereof are to be given.
- (n) Whether the internal control system of the organization is satisfactory or not.
- (o) Whether any fund was refunded to the donor without prior approval of the Bureau. If refunded, details are to be given.
- (p) Comment of the audit firm as to whether VAT and AIT were properly deducted from the bill/vouchers according to the government laws and regulations and deposited to Government Treasury by the organization.
- (q) As a legal entity whether the NGO submits income tax return to NBR as per Income Tax Ordinance 1984.
- (r) Whether any officer/employee member of executive committee or general committee availed foreign travel by using fund. Air ticket/any other facility received from the foreign sources if so the details of such travel whether approval from NGO Affairs Bureau were taken in respect of the travel.
- (s) Estimated market value of the fixed assets owned by the organization during the period of audit to be enclosed in the audit report.
- (t) Whether the audit firm issues any management letter mentioning the irregularities/ ineligible cost/unauthorized expenditure/unapproved budgeted expenditure to the management of the organization after completion of the audit.
- (u) The organization's registration number with registration date as approved by the NGOAB is to be enclosed in the audit report including the last date of renewal.
- (v) List of the members of the organization's Executive Committee/Governing Body/Management Committee is to be enclosed in the audit report along with comments on the relationship between the members of the committee(if any).
- (w) The audit report should state whether any IGA are included as a ongoing project of the organization, if so, mention whether tax are paid properly on income from such IGA with the name of the source. The audit report should also state whether the organization collect any Income Tax Exemption Certificate from the NBR.

Condition-7

Requirement

The audit report should state whether the NGO maintained project/donor-wise separate accounts or a consolidated account for the Revolving Loan Fund (RLF) for ongoing and completed project.

Condition-8**Requirement**

Whether the audit fees of the project is paid by the organization from the project expenditure as per the instruction from the Prime Minister Office as laid down in amendment no. 10 (kha).

Condition-9**Requirement**

Each page of the audit report of the organization should contain initial of the appropriate authority along with name and designation and common seal of the audit firm. After completion of audit, one copy of audit report in sealed envelope must be sent directly to the Deputy Director (Inspection & Audit), NGO Affairs Bureau.

Condition-10**Requirement**

The audit report should contain the memo number with date of firm's enlistment and renewal.