

BIDEN'S PRESIDENCY
WORLD REACTIONS



"Law, order and democracy, have prevailed over this disgraceful attempt to overturn the election. American democracy has proven its strength and resilience. Let's build a new founding pact for a stronger Europe, for a stronger America and for a better world."

CHARLES MICHEL, PRESIDENT OF THE EUROPEAN COUNCIL



"I am greatly relieved that Joe Biden will be inaugurated as president today and move into the White House. I know this feeling is shared by many people in Germany."

GERMAN PRESIDENT FRANK-WALTER STEINMEIER



"We look forward to working with President-elect @JoeBiden to further strengthen ties between the #UnitedStates & #Europe, as we face global challenges none of us can tackle alone."

NATO CHIEF JENS STOLTENBERG



"I warmly congratulate Joe Biden on his historic inauguration as 46th President of the United States and look forward to working closely with his new administration as we defeat Covid and build back better from the pandemic."

UK PRIME MINISTER BORIS JOHNSON



US President-elect Joe Biden, his wife Jill Biden, Vice President-elect Kamala Harris and her husband Doug Emhoff attend a coronavirus disease memorial event at the Lincoln Memorial in Washington, US on Tuesday.

Senate leaders discuss power-sharing deal

REUTERS, Washington

Facing a 50-50 partisan split in the US Senate, the chamber's top Democrat and Republican discussed adopting a power-sharing deal similar to one struck two decades ago in similar circumstances, a Democratic spokesman said on Tuesday.

Democrat Chuck Schumer, set to become majority leader thanks to incoming Vice President Kamala Harris' tie-breaking vote, told the chamber's top Republican, Mitch McConnell, that he favored adopting a deal along the lines of the 2001 arrangement "without extraneous changes from either side," a Schumer spokesman said.

Recognizing that the vice president could not be a constant presence in the chamber, the 2001 agreement split committee memberships evenly and mandated that both leaders seek to attain an equal balance of the two parties' interests when scheduling and debating legislative and executive business. When one party has clear control of the Senate, it holds committee chairmanships along with a majority of committee seats and dictates the chamber's agenda.

McConnell also sought to keep the Senate's legislative filibuster, according to his office. Some Democrats favor changing the rules so that legislation could pass on a simple majority vote. But McConnell wants to keep the rules requiring a super-majority of 60 votes to overcome a filibuster and advance legislation.



'The president who started no war'

In farewell address, Trump says his 'movement' is 'just beginning'

REUTERS, Washington

US President Donald Trump, in a farewell address released on Tuesday, touted his legacy and wished luck to the new administration of President-elect Joe Biden but without acknowledging his successor by name.

"This week, we inaugurate a new administration and pray for its success in keeping America safe and prosperous," the Republican president said in recorded remarks. "We extend our best wishes, and we also want them to have luck - a very important word."

In Tuesday's farewell, without specifically mentioning Twitter's decision to suspend his @realDonaldTrump account, Trump made reference to his complaint that free speech had been muzzled by the company.

"Shutting down free and open debate violates our core values and most enduring traditions," Trump said. "America is not a timid nation of tame souls who need to be sheltered and protected from those with whom we disagree."

In the recorded remarks Trump sought to highlight aspects of his presidency in which he took pride.

"We did what we came here to do, and so much more," he said. "I took on the tough battles, the hardest fights, the most difficult choices - because that's what you elected me to do."

Trump noted Middle East peace deals his administration brokered and lauded his foreign policy agenda. "We revitalized our alliances and rallied the nations of the world to stand up to China like never before," he said. "I am especially proud to be the first president in decades who has started no new wars."

And the president suggested his movement would go on. "Now, as I prepare to hand power over to a new administration at noon on Wednesday, I want you to know that the movement we started is only just beginning," Trump said.

China remains the focus

Biden's State, Defence, Intel picks lay out president's foreign policy

AGENCIES

President-elect Joe Biden's cabinet nominees promised Tuesday that the United States would stay tough on China but vowed a new era of international cooperation after Donald Trump's divisive "America First" approach.

A day before Biden becomes the 46th president, Antony Blinken, his choice for secretary of state, indicated that the new administration will revive agreements with Iran and Russia but described both countries as threats.

"Not one of the big challenges we face can be met by one country acting alone - even one as powerful as the US," Blinken, a mild-mannered longtime aide to Biden, told his Senate confirmation hearing.

"We can revitalize our core alliances - force multipliers of our influence around the world. Together, we are far better positioned to counter threats posed by Russia, Iran, and North Korea and to stand up for democracy and human rights."

Blinken distanced himself from the outgoing president's needling of allies



and denunciations of multilateralism but said that Trump "was right in taking a tougher approach to China."

Blinken backed the determination Tuesday by the outgoing secretary of state, Mike Pompeo, that China was committing genocide against Uighurs and other mostly Muslim people.

Retired general Lloyd Austin, the nominee to be defense secretary, told his hearing that the rising Asian power "constitutes a significant and long-term security threat to the United States and to our allies and partners."

He also pledged to tackle extremists in the military's own ranks, after some members of the military dressed in civilian clothing took part in the attack on the US Capitol by a pro-Trump mob.

His comments came as 12 members of the National Guard force deployed to protect Biden's inauguration were removed during a sweep of background checks to root out any members with potential links to extremist groups.

Biden's pick for intelligence chief said she would remain apolitical. Avril Haines, a former top CIA official nominated to be director of national intelligence (DNI), also said the US

espionage community would step up its focus on China as a key threat.

She also promised senators she would release a still-classified report into Saudi Arabia's assassination of Jamal Khashoggi, a US-resident Saudi journalist.

He faced friendly questioning even from most Republicans, indicating he is likely to win quick confirmation in the Senate.

A deputy secretary of state in Barack Obama's presidency, Blinken promised to return to diplomacy including on Iran but acknowledged it's "destabilizing activities" in the region.

Blinken said that Biden would also move quickly to extend the New START treaty on nuclear reduction, the last remaining arms pact with Russia, which expires on February 5.

In another shift, Blinken said that he would immediately review Pompeo's designation of Yemen's Huthi rebels as a terrorist group.

Blinken said that Saudi Arabia, a close ally of Trump, bore much of the responsibility for what the United Nations calls the world's worst humanitarian crisis.

US POLICY UNDER BIDEN

Backs Trump's 'tougher approach' on China

US to seek 'longer and stronger' deal with Iran

US to extend New START with Russia

US to keep Jerusalem embassy but will seek Palestinian state

Plans full review of approach to North Korea

To end Saudi support in Yemen war, release Khashoggi report

A lotus, not a Chinese dragon
Gujarat changes name of dragon fruit

REUTERS, Ahmedabad

The government in Indian Prime Minister Narendra Modi's home state of Gujarat has decided to change the name of dragon fruit as it feels the original name is associated with China, drawing derision from the country's opposition yesterday.

India and China are currently locked in a military standoff along their contested Himalayan border, with New Delhi responding to the deaths of 20 of its troops in June by banning Chinese-made apps and curbing imports.

"The Gujarat government has decided... the word dragon fruit is not appropriate, and is associated with China. The fruit's shape is like a lotus, and hence we have given it a new Sanskrit name, kamalam. There is nothing political about it," Gujarat chief minister Vijay Rupani, who is from BJP, told media on Tuesday.

The lotus, or kamal as it is called in Hindi, is the symbol of Modi's ruling Bharatiya Janata Party (BJP).

The development comes a few months after Modi had praised farmers in a radio programme for cultivating the dragon fruit in the arid region of Kutch in Gujarat.

"After that the farmers had approached me, and suggested changing the name of dragon fruit to kamalam," Vinod Chavda,



the BJP Member of Parliament from Kutch, told Reuters. "I am happy that the state has accepted the proposal."

There are more than 200 farmers in Kutch alone who are growing dragon fruit over 1,500 acres, said Hareesh Thakkar, a farmer from the region.

"The Indian name of the fruit will bring more happiness to us. We feel that the acceptance level of the fruit will also increase if it is looked upon as an Indian fruit," said Thakkar, a farmer.

The fruit is also grown in neighbouring Maharashtra state and in northeastern India. There was no sign that local governments there were planning any name change.

The opposition Congress called the name change a gimmick. "The government has nothing worthwhile to show as achievements, and is trying to divert attention from real issues," Gujarat Congress spokesperson Manish Doshi said.

Israel issues tenders for 2,500 new settler homes

AFP, Jerusalem

Israel has issued tenders for 2,500 new settler homes in the occupied West Bank and East Jerusalem, a watchdog said yesterday, on the eve of Joe Biden's swearing-in as US president.

On Sunday, Israel approved 780 new settler homes in the West Bank ahead of a March poll where Prime Minister Benjamin Netanyahu is expected to face a fierce challenge from right-wing and pro-settler candidate Gideon Saar.

Peace Now said the government had now published tenders for a further 2,112 units in the West Bank and 460 in East Jerusalem, the eastern part of the city annexed by Israel but which the Palestinians hope to make the capital of a future state.

It accused the government of a "mad scramble to promote as much settlement activity as possible until the last minutes before the change of the administration in Washington."

"By doing so, Netanyahu is signalling to the incoming president that he has no intention of giving the new chapter in US-Israel relations even one day of grace, nor serious thought to how to plausibly resolve our conflict with the Palestinians," it said in a statement.

All Jewish settlements in the West Bank are regarded as illegal by much of the international community.

But Trump's administration, breaking with decades of US policy, declared in late 2019 that Washington no longer considered settlements as being in breach of international law.

Biden has indicated that his administration will restore Washington's pre-Trump policy of opposing settlement expansion.



People holding placards with the photo of Vice President-elect Kamala Harris celebrate on the day of her inauguration in the village of Thulasendrapuram, where Harris' maternal grandfather was born and grew up, in the southern Indian state of Tamil Nadu, India yesterday.

PHOTO: REUTERS



গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

ফাইন্যান্সিয়াল রিপোর্টিং কাউন্সিল (এফআরসি)



অর্থ বিভাগ, অর্থ মন্ত্রণালয়

বাড়ী নং ৪০/এ, রোড নং ২০

মহাখালী ডিওএইচএস, ঢাকা-১২০৬

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এফআরসি সংশ্লিষ্ট সকল জনস্বার্থ সংস্থা ও নিরীক্ষক/নিরীক্ষা ফর্মের অবগতির জন্য নিয়ে এফআরসি প্রজ্ঞাপন নং ১৪৬/এফআরসি/প্রশাঃ/প্রজ্ঞাপন/২০২০/৬৭, তারিখ- ০২ নভেম্বর ২০২০ খ্রিস্টাব্দ, পুনঃপ্রকাশ করা হইল। প্রজ্ঞাপনটিতে উল্লিখিত ফাইন্যান্সিয়াল রিপোর্টিং স্ট্যান্ডার্ডস সমূহ যথাযথভাবে প্রতিপালন ও অনুসরণ পূর্বক আইনানুগ আর্থিক বিবরণী প্রস্তুতকরণে প্রয়োজনীয় ব্যবস্থা গ্রহণের পরামর্শ প্রদান করা হইল।

নং- ১৪৬/এফআরসি/প্রশাঃ/প্রজ্ঞাপন/২০২০/৬৭

তারিখঃ ১৭ কার্তিক, ১৪২৭ বঙ্গাব্দ
০২ নভেম্বর ২০২০ খ্রিস্টাব্দ

প্রজ্ঞাপন

যেহেতু ফাইন্যান্সিয়াল রিপোর্টিং আইন-২০১৫ (২০১৫ সালের ১৬ নং আইন), অত্রঃপর উক্ত আইনের ধারা ৪০ এর উপ-ধারা (১)-এ কাউন্সিল কর্তৃক উক্ত আইনের উদ্দেশ্য পূরণকল্পে ফাইন্যান্সিয়াল রিপোর্টিং স্ট্যান্ডার্ডস জারি করিবার ক্ষমতা রহিয়াছে; এবং

যেহেতু, কাউন্সিল উক্ত আইনের ধারা ৪৩ অনুযায়ী ফাইন্যান্সিয়াল রিপোর্টিং স্ট্যান্ডার্ডস সমূহ প্রাক-প্রকাশনা পূর্বক আগ্রহী ব্যক্তিবর্গের নিকট হইতে ৬০ (ষাট) দিনের মধ্যে মতামত আহ্বান করিয়া কাউন্সিলের ওয়েবসাইটে নোটিশ জারি করিয়াছে এবং দুইটি জাতীয় দৈনিক পত্রিকায় ধারাবাহিকভাবে তিন দিন বিজ্ঞপ্তি আকারে প্রকাশ করিয়াছে; এবং

যেহেতু, কাউন্সিলের প্রাক-প্রকাশনার বিষয়ে কোন মতামত বা আপত্তি পাওয়া যায় নাই সেহেতু, কাউন্সিল উহার ৯ম কাউন্সিল সভায় গৃহীত সিদ্ধান্তক্রমে বাংলাদেশের সকল জনস্বার্থ সংস্থার আর্থিক প্রতিবেদন প্রস্তুতকরণে প্রযোজ্য নিম্নোক্ত মানদণ্ড সমূহ পরিগ্রহণ এবং জারি করিতেছে। পরিগ্রহীত মানদণ্ড সমূহ আন্তর্জাতিক আর্থিক প্রতিবেদন মানদণ্ড উন্নয়নকারী সংস্থা আইএফআরএস ফাউন্ডেশনের স্বেচ্ছা এফআরসি সম্পাদিত চুক্তি পত্রের সূত্রে প্রাপ্ত কপিরাইট ভিত্তিতে পরিগ্রহীত হইয়াছে। মানদণ্ড সমূহ নিম্নরূপ :-

Conceptual Framework for Financial Reporting, IAS1, IAS2, IAS7, IAS8, IAS10, IAS12, IAS16, IAS19, IAS20, IAS21, IAS23, IAS24, IAS26, IAS27, IAS28, IAS29, IAS32, IAS33, IAS34, IAS36, IAS37, IAS38, IAS39, IAS40, IAS41.

IFRS1, IFRS2, IFRS3, IFRS4, IFRS5, IFRS6, IFRS7, IFRS8, IFRS9, IFRS10, IFRS11, IFRS12, IFRS13, IFRS14, IFRS15, IFRS16, IFRS17.

SIC7, SIC10, SIC25, SIC29, SIC32.

IFRIC1, IFRIC2, IFRIC5, IFRIC6, IFRIC7, IFRIC10, IFRIC12, IFRIC14, IFRIC16, IFRIC17, IFRIC19, IFRIC20, IFRIC21, IFRIC22, IFRIC23.

IFRS for SMEs.

ফাইন্যান্সিয়াল রিপোর্টিং আইন, ২০১৫ এর ধারা ৪৪ মোতাবেক বাংলাদেশে নিবন্ধিত সকল জনস্বার্থ সংস্থা উহার আর্থিক প্রতিবেদন প্রণয়নে উপরোল্লিখিত মানদণ্ড সমূহের প্রতিপালন এবং অনুসরণ করিবেন।

উপরে উল্লিখিত মানদণ্ড সমূহ বর্তমানে এফআরএ ২০১৫ এর ধারা ৬৯ মোতাবেক জনস্বার্থ সংস্থাসমূহের জন্য বলবৎ এবং কার্যকর রহিয়াছে। এই প্রজ্ঞাপন ইস্যুর মাধ্যমে মানদণ্ড সমূহ এফআরএ ২০১৫ এর ধারা ৪০ এর অধীন এফআরসি কর্তৃক জারিকৃত মানদণ্ড হিসাবে পরিগণিত হইবে।

ইহা অবিলম্বে কার্যকর হইবে।

ড. মো: হামিদ উল্লাহ ভূঞা
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