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Independent Auditors' Report & Consolidated Financial Statements
of
ASHIKA Development Associates
For the year ended 30 June 2022

 **M I Chowdhury & Co.**

.....Since 1985

Chartered Accountants & Management Consultants



Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

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Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati

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নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati


Diplop Chakma
General Secretary
ASHIKA Development Associates
Rangamati

***Independent Auditors' Report to the General Members of
ASHIKA Development Associates
Report on the audit of the Consolidated Financial Statements.
For the year ended 30 June 2022.***

Opinion

We have audited the accompanying consolidated financial statements of **ASHIKA Development Associates**, which comprise the consolidated statement of financial position as at 30 June 2022, the consolidated statement comprehensive income, consolidated statement of receipts & payments for the year then ended 30 June 2022 and notes to the financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of **ASHIKA Development Associates** as at 30 June 2022, and its financial performance and its Receipts & Payments for the year then ended in accordance with International Financial Reporting Standards (IFRS) and comply with other applicable laws and regulations except in Consolidated Statement of Receipts and Payments, Tk. 6,454,840 has been shown as payable i.e. expenses were incurred but payment has not been made for the expenses and in Consolidated Statement of Comprehensive Income last year's figures have not been incorporated.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the consolidated Financial Statements and Internal Controls

Management of **ASHIKA Development Associates** is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with International Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

নিজাম উদ্দিন

Mr. Nizam Uddin
President
ASHIKA Development Associates

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

In accordance with the applicable Laws and Regulations, we also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof.
- b) In our opinion, proper books of accounts as required by law have been kept by the organization so far as it appeared from our examination of those books, and
- c) In our opinion, the consolidated statement of financial position and the consolidated statement of comprehensive income, and consolidated statement of receipts & payments of the organization dealt with by the report are in agreement with the books of accounts.



Md. Iqbal Chowdhury FCA
Enrollment Number 272
Partner
M I Chowdhury & Co.
Chartered Accountants

Dated: 09 November 2022
Place: Dhaka

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHKA Development Associates
Rangamati


Biplob Chakma
General Secretary
ASHKA Development Associates
Rangamati



ASHIKA Development Associates
Consolidated Statement of Financial Position
As at 30 June 2022

Particulars	Notes	Amount in Taka	
		30 June 2022	30 June 2021
Assets			
Non-Current Assets		3,317,073	2,400,893
Property Plant and Equipment	1.00	3,317,073	2,400,893
Current Assets		17,760,869	5,676,372
Loans, Advance & Deposits	2.00	4,346,885	4,346,885
Outstanding Advance	3.00	-	22,500
Temporary Loan Receivables	4.00	7,080,139	16,500
Cash and Cash Equivalent	5.00	6,333,845	1,290,487
Total Assets		21,077,942	8,077,265
Fund & Liabilities		(5,503,373)	3,177,611
Fund Account	6.00	(5,503,373)	3,177,611
Current Liabilities		26,581,315	4,899,654
Loan Payables	7.00	20,126,452	4,899,631
Outstanding Payables	8.00	6,454,863	23
Total Capital Fund & Liabilities		21,077,942	8,077,265

The annexed notes from an integral part of these financial statements

Managing Director

Director / Chairman

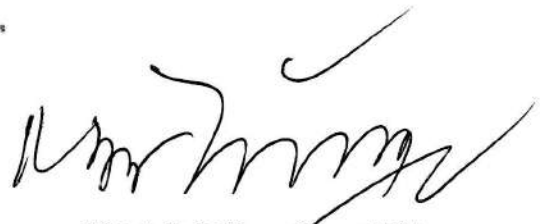
Signed in terms of our report of even date annexed

Place: Dhaka

Dated: 09 November 2022


Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati


Biplob Chakma
General Secretary
ASHIKA Development Associates
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Md. Iqbal Chowdhury FCA
Enrollment Number 272
Partner
M I Chowdhury & Co.
Chartered Accountants



ASHIKA Development Associates
Consolidated Statement of Comprehensive Income
For the year ended 30 June 2022

Particulars	Amount in Taka
Income	
General Fund: ADA	83,559,224
Communication Conservation under CHTWCA Project	12,960,499
Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	31
General Fund - 1	30,000
ASHIKA Conventions Park	372,517
ASHIKA AVC IN CHT (PART-2) Project	18,699,755
CPPPAEP-CHT Caritas	905,000
Empowerment through Integrated Livelihood & Right base Actions (EILIRA), MJF	4,043,227
Bangladesh Jhukipurno Shisusrom (4th state)	2,381,334
CHTWCA Livelihood Project	7,795,106
Skill Dev. Training on Livelihood Activities for Destitute Ethnic Women of CHT	275,230
Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project"	1,644,355
Promoting Engagement of Civil Society in Governance Process of CHT	4,012,889
School Feeding Programme	10,981,775
Basic Literacy Project (64 District)	-
Empowerment through Integrated Livelihood and Right base Actions (EILIRA)	1,612,020
Promotion of agro-ecology practices in the CHT (PAEP-CHT)	3,950,651
Shuvolong Safe Drinking Water Social Business	9,951,903
Sustainable Management of Community Dev. in Chittagong Hill Tracts" SID-CHT	5,592,902
Mushroom Seed Social Business	2,221
Bangladesh NGO Foundation (BNF)	-
Total Income	168,770,639

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President
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Kripop Chakma
General Secretary
ASHIKA Development Associates
Rangamati



Particulars
Amount in Taka
Expenditure

General Fund: ADA	91,338,347
Communication Conservation under CHTWCA Project	13,299,655
Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	9,930
General Fund-1	30,656
ASHIKA Conventions Park	339,553
ASHIKA AVC IN CHT (PART-2) Project	21,930,029
CPPPAEP-CHT Caritas	904,841
Empowerment through Integrated Livelihood & Right base Actions (EILIRA), MJF	4,104,682
Bangladesh Jhukipurno Shisusrom (4th state)	2,381,840
CHTWCA Livelihood Project	7,713,220
Skill Dev. Training on Livelihood Activities for Destitute Ethnic Women of CHT	276,230
Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project"	2,085,507
Promoting Engagement of Civil Society in Governance Process of CHT	3,954,976
School Feeding Programme	10,981,322
Basic Literacy Project (64 District)	-
Empowerment through Integrated Livelihood and Right base Actions (EILIRA)	1,752,460
Promotion of agro-ecology practices in the CHT (PAEP-CHT)	4,156,607
Shuvolong Safe Drinking Water Social Business	6,428,563
Sustainable Management of Community Dev. in Chittagong Hill Tracts" SID-CHT	5,758,329
Mushroom Seed Social Business	5,875

Total Expenditures
177,452,622

Revenue Surplus/(Deficit)

(8,681,984)

Total Expenditure & Revenue Surplus/(Deficit)
168,770,639

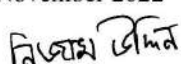
The annexed notes from an integral part of these financial statements

Managing Director
Director / Chairman

Signed in terms of our report of even date annexed

Place: Dhaka

Dated: 09 November 2022


Md. Nizam Uddin
 President
 ASHICA Development Associates
 Rangamati


Biplob Chakma
 General Secretary
 Development Associates
 Rangamati

Md. Iqbal Chowdhury FCA
 Enrollment Number 272
 Partner

M I Chowdhury & Co.
 Chartered Accountants



ASHIKA Development Associates
Consolidated Statement of Receipts and Payments
For the year ended 30 June 2022

Particulars

Amount in Taka

Receipts

Opening Balance

Cash in hand

Cash at Bank

270

1,290,217

Capital & Revenue

General Fund: ADA

105,851,865

Conservation Communication under CHTWCA Project

12,961,499

Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh

31

General Fund-1

30,000

ASHIKA Conventions Park

377,517

ASHIKA AVC IN CHT (PART-2) Project

22,307,755

CPPPAEP-CHT Caritas

905,000

Empowerment through Integrated Livelihood and Right base Actions (EILIRA), MJF

4,065,727

Bangladesh Jhukipurno Shisusrom (4th state)

2,381,334

CHTWCA Livelihood Project

7,795,106

Skill Development Training on Livelihood Activities for Destitute Ethnic Women of CHT

275,230

Strengthen civil society & public institutions to address combating gender based violence & build community resilient to adopt climate change project"

1,894,045

Promoting Engagement of Civil Society in Governance Process of CHT

4,133,389

Basic Literacy Project (64 District)

12,791,775

Shuvolong Safe Drinking Water Social Business

-

Mushroom Seed Social Business

1,762,020

Gender Responsive Education and Skills Programme in CHT

5,412,451

Women & Girls Empowerment in CHT Through Education & Skills Proj, UNDP

9,983,903

ASHIKA AVC IN CHT (PART-1) Project, UNDP

5,758,902

Microfinance programe

3,003,221

Opening Balance & Total Receipts

202,981,257

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President
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Rajshahi

Diptop Chelima
General Secretary
ASHIKA Development Associates
Bangamati



Particulars

Amount in Taka

Payments

Capital & Revenue

General Fund: ADA	112,338,302
Conservation Communication under CHTWCA Project	13,251,998
Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	9,930
General Fund - 1	30,656
ASHIKA Conventions Park	370,553
ASHIKA AVC IN CHT (PART-2) Project	22,303,789
CPPPAEP-CHT Caritas	904,841
Empowerment through Integrated Livelihood and Right base Actions (EILIRA), MJF	4,104,682
Bangladesh Jhukipurno Shisusrom (4th state)	2,381,840
CHTWCA Livelihood Project	7,788,274
Skill Development Training on Livelihood Activities for Destitute Ethnic Women of CHT	276,230
Strengthen civil society & public institutions to address combating gender based violence & build community resilient to adopt climate change project"	2,492,937
Promoting Engagement of Civil Society in Governance Process of CHT	4,074,476
Basic Literacy Project (64 District)	12,791,322
Shuvolong Safe Drinking Water Social Business	-
Mushroom Seed Social Business	1,752,460
Gender Responsive Education and Skills Programme in CHT	5,400,407
Women & Girls Empowerment in CHT Through Education & Skills Project, UNDP	7,065,350
ASHIKA AVC IN CHT (PART-1) Project, UNDP	5,758,329
Microfinance programme	5,875

Total Payments

203,102,251

Closing Balance

Cash in hand	1,763
Cash at Bank	6,332,082
Outstanding payable	(6,454,840)

Total Payments & Closing Balance

202,981,257

1. Figures have been rounded off to the nearest taka.
2. Project-wise Receipts and Payments has been shown in Annexure-B
3. The annexed notes form an integral part of this financial statements.

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President
ASHIKA Development Associates
Bangladesh


Biplob Chakma
General Secretary
ASHIKA Development Associates
Bangladesh



ASHIKA Development Associates

Summary of Significant Accounting Policies and Other Explanatory Information/Notes
For the year ended 30 June 2022

Note	Particulars	Amount in Taka	
		30 June 2022	30 June 2021
1.00	Property & Assets		
	Fixed Assets		
	Balance from last Account	2,838,064	2,838,064
	Add: Addition during the year	1,585,559	-
	Less: Depreciation during the year	1,106,550	437,171
	Total	3,317,073	2,400,893
	Detailed shown in Annexure-A		
2.00	Current Assets		
	Loans, Advance & Deposits		
	Balance from last Account	4,346,885	4,346,885
	Add: Loan Received	-	-
	Less: Repayment	-	-
	Total	4,346,885	4,346,885
3.00	Outstanding Advance		
	Balance from last Account	22,500	22,500
	Add: Payment during the year	-	-
	Less: Received During the year	22,500	-
	Total	-	22,500
4.00	Temporary Loan Receivables		
4.01	Loan return from AVC in CHT (Part-2) Project	3,605,058	-
4.02	Loan return from GRESP in CHT Project	216,000	-
4.03	Loan return from MJF-CCA Project	75,581	-
4.04	Loan Transfer to Microfinance Program	3,001,000	-
4.05	Loan Transfer to AVC in CHT Project (Part-1)	166,000	-
4.06	Loan return from PECSG Process of CHT Project	-	-
4.07	Loan return from BASIC Literacy Project (64 district)	-	-
4.08	Loan from Showrave Kanti Chakma WFP Project	15,500	15,500
	SID UNDP Project	1,000	1,000
	Total	7,080,139	16,500
4.01	Loan return from AVC in CHT (Part-2) Project		
	Balance from last Account	-	-
	Add: Payment during the year	7,169,000	-
	Less: Received During the year	3,563,942	-
	Total	3,605,058	-
4.02	Loan return from GRESP in CHT Project		
	Balance from last Account	-	-
	Add: Payment during the year	1,459,800	-
	Less: Received During the year	1,243,800	-
	Total	216,000	-
4.03	Loan return from MJF-CCA Project		
	Balance from last Account	-	-
	Add: Payment during the year	249,690	-
	Less: Received During the year	174,109	-
	Total	75,581	-

Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati



Note Particulars

Amount in Taka	
30 June 2022	30 June 2021

4.04 Loan Transfer to Microfinance Program

Balance from last Account
Add: Payment during the year
Less: Received During the year

3,001,000	-
-	-
3,001,000	-

Total

4.05 Loan Transfer to AVC in CHT Project (Part-1)

Balance from last Account
Add: Payment during the year
Less: Received During the year

166,000	-
-	-
166,000	-

Total

4.06 Loan return from PCSG Process of CHT Project

Balance from last Account
Add: Payment during the year
Less: Received During the year

119,500	119,500
119,500	119,500
-	-

Total

4.07 Loan return from BASIC Literacy Project (64 district)

Balance from last Account
Add: Payment during the year
Less: Received During the year

1,480,000	-
1,480,000	-
-	-

Total

4.08 Loan from Showrave Kanti Chakma

Balance from last Account
Add: Payment during the year
Less: Received During the year

1,000	-
1,000	-
-	-

Total

5.00 Cash and Cash Equivalent

Cash in hand
Cash at bank
Outstanding payable

1,763	270.00
6,332,082	1,290,216.82
-	-
6,333,845	1,290,487

Total

Details shown in Annexure-C

6.00 Fund & Liabilities

Fund Account
Balance from last Account
Add/Less: Revenue Surplus/(Defeciat)

3,177,611	3,177,611
(8,681,984)	-
(5,504,373)	3,177,611

Total

7.00 Loan Payables

7.01 Loan Refund from Jugantar Chakma
7.02 Loan Refund from Robin Chakma
7.03 Loan Refund from Mintu Chakma
7.04 Loan Refund from Jhumalia Chakma
7.05 Loan Refund from Shushovan Chakma
7.06 Loan ASHIKA Development Associates
7.07 Loan from Executive Director
7.08 Loan from General Fund

2,000	-
1,000	-
1,000	-
1,583,300	-
500,000	-
6,568,081	(646,500)
6,646,894	721,954
4,824,177	4,824,177
20,126,452	4,899,631

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

গীতপ চাকমা
Gyitap Chakma
General Secretary
ASHIKA Development Associates
Rangamati



Note	Particulars	Amount in Taka	
		30 June 2022	30 June 2021
7.01	Loan Refund from Jugantar Chakma		
	Balance from last Account	-	-
	Add: Received During the year	2,000	-
	Less: Payment during the year	-	-
	Total	2,000	-
7.02	Loan Refund from Robin Chakma		
	Balance from last Account	-	-
	Add: Received During the year	1,000	-
	Less: Payment during the year	-	-
	Total	1,000	-
7.03	Loan Refund from Mintu Chakma		
	Balance from last Account	-	-
	Add: Received During the year	1,000	-
	Less: Payment during the year	-	-
	Total	1,000	-
7.04	Loan Refund from Jhumalia Chakma		
	Balance from last Account	-	-
	Add: Received During the year	1,583,300	-
	Less: Payment during the year	-	-
	Total	1,583,300	-
7.05	Loan Refund from Shushovan Chakma		
	Balance from last Account	-	-
	Add: Received During the year	500,000	-
	Less: Payment during the year	-	-
	Total	500,000	-
7.06	Loan ASHIKA Development Associates		
	Balance from last Account	(646,500)	(646,500)
	Add: Received During the year	10,263,990	-
	Less: Payment during the year	(3,049,409)	-
	Total	6,568,081	(646,500)
7.07	Loan from Executive Director		
	Balance from last Account	721,954	721,954
	Add: Received During the year	13,962,990	-
	Less: Payment during the year	(8,038,050)	-
	Total	6,646,894	721,954
7.08	Loan from General Fund		
	Balance from last Account	4,824,177	4,824,177
	Add: Received During the year	-	-
	Less: Payment during the year	-	-
	Total	4,824,177	4,824,177
8.00	Outstanding payable		
	Balance from last Account	23	23
	Add: Addition During the year	-	-
	Less: Payment during the year	(6,454,840)	-
	Total	6,454,863	23

Details shown in Annexure-D

Md. Nizam Uddin
President
ASHIKA Development Associates

Oplop Chakma
General Secretary
ASHIKA Development Associates
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ASHIKA Development Associates
Schedule of Property, Plant & Equipment
For the year ended 30 June 2022

Annexure-A

Project Name: ASHIKA Development Associates (ADA)

Particulars	Cost			Depreciation				Written down Value as at 30.06.22	Written down Value as at 30.06.21
	Balance as on 01.07.21	Addition during the Period	Adjusted during the Period	Balance as at 30.06.22	Dep. Rate	Balance as on 01.07.21	Charge for the Period	Adjusted during the Period	Balance as at 30.06.22
Furniture & Fixture									
Land & Land Development	245,500			245,500	0%		-		245,500
Building	163,219			163,219	5%	8,161	8,161		146,897
Furniture & Fixture	412,735	63,800		476,535	10%	59,057	47,654		369,824
Motor cycle	112,506			112,506	20%	22,501	22,501		67,504
Equipment	357,290			357,290	20%	111,340	71,458		174,492
Decoration	640,905			640,905	20%	128,181	128,181		256,362
Air Condition	43,963			43,963	25%	10,991	10,991		21,982
Auto Lab Machine	199,014			199,014	20%	39,803	39,803		119,408
Computer & Laptop	285,685			285,685	20%	57,137	57,137		171,411
Total	2,460,817	63,800	-	2,524,617		437,171	385,885	-	823,056
									2,023,646

Project Name: CHTWCA-Livelihood Project

Furniture & Fixture	83,393	-	-	83,393	10%	-	8,339	-	8,339	75,054
Equipment:	-	-	-	-	20%	-	-	-	-	-
Total	-	83,393	-	83,393		-	8,339	-	8,339	75,054

Project Name: Promoting Engagement of Civil Society in Governance Process of Chittagong Hill Tracts

Furniture & Fixture	-	32,211	-	32,211	10%	-	-	-	-	32,211
Equipment:		201,110	-	201,110	20%	-	-	-	-	201,110
Total		233,321	-	233,321		-	-	-	-	233,321



Md. Mizam Uddin
President
ASHIKA Development Associates
Rangamati

Diplop Chetma
General Secretary
ASHIKA Development Associates
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Particulars	Cost			Depreciation				Written down Value as at 30.06.22	Written down Value as at 30.06.21
	Balance as on 01.07.21	Addition during the Period	Adjusted during the Period	Balance as at 30.06.22	Dep. Rate	Balance as on 01.07.21	Charge for the Period	Adjusted during the Period	Balance as at 30.06.22
Project Name: Conservation Communication under CHTWCA Project									
Furniture & Fixture	97,750	-	-	97,750	10%	-	9,775	-	87,975
Equipment:	199,410	-	-	199,410	20%	-	39,882	-	159,528
Total	297,160	-	-	297,160		-	49,657	-	247,503
Project Name: Women and Girls Empowerment in CHT through Education and Skills (000117186)									
Furniture & Fixture	80,087	79,997	-	160,084	10%	-	16,008	-	144,076
Equipment:		-	-	-	20%	-	-	-	-
Camara		257,248		257,248	20%		51,450		205,798
Motorbike		420,000		420,000	20%		84,000		336,000
Total	80,087	757,245	-	837,332		-	151,458	-	685,874
Project Name: ASHIKA AVC IN CHT (PART-2) Project,									
Furniture & Fixture			-	-	10%	-	-	-	-
Equipment		-	-	-	20%	-	-	-	-
Total	-	-	-	-		-	-	-	-
Project Name: ASHIKA AVC IN CHT (PART-2) Project,									
Furniture & Fixture		155,200	-	155,200	10%	-	15,520	-	139,680
Equipment		292,600	-	292,600	20%	-	58,520	-	234,080
Total	-	447,800	-	447,800		-	74,040	-	373,760
	2,838,064	1,585,559	-	4,423,623	-	437,171	669,380	-	3,317,073
									2,400,893



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Rangamati

ASHIKA Development Associates
Project Wise Statement of Receipts and Payments
for the year ended 30th June 2022

Annexure-B

PARTICULARS	General Fund-ADA	Conservation Communication under CHTWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	ASHIKA Converts in Park	ASHIKA CHT (PART-2) Project	CPPAEP CHT Caritas	Empowerment through Livelihood and Basic Actions (EILIRA), NJF	Bangladesh Jhaladipura Shiksham (4th state)	CHT WCA Livelihood Project	Skill Development Training on Livelihood Activities for Durable Income Women of CHT	Strengthening civil society & institutions to address gender-based violence & build community resilient to climate change project	Promoting Engagement of Civil Society in Governance Process of CHT	Basic Literacy Project (64 District)	Shavdo ng Safe Drinking Water & Sanitation Business	Maternity Social Business	Gender Responsive Education Programme in CHT	Women and Girls Empowerment in CHT through Education & Skill Project, UNDP	ASHIKA AVC IN CHT (PART-1) Project, UNDP	Microfinance programme	TOTAL
RECEIPTS:																				
Opening Balance:																				
Cash in hand																				
Cash at Bank	54,267	564,599	9,899	656		3,968	41,715			2,000	508,892		2,199	1,997	10,025				1,290,217	270
CAPITAL:																				
Loan Received:																				
Loan Received from Shovave Kanti Chakma		1,000																	1,000	
Loan Received from Jagannath Chakma																			1,000	
Loan Received from Robin Chakma																			1,000	
Loan Received from ASHIKA Development Associates											219,690		1,480,000		150,000	1,461,800	31,000	166,000	3,001,000	10,203,990
Loan Received from Mann Chakma	1,583,300																			1,583,300
Loan Received from Jhannila Chakma	500,000																			500,000
Loan Received from Shambhoo Chakma	13,627,990																			13,627,990
Loan Received from the Executive Director																				
Loan Received from AVC in CHT (Part 2) Project	3,563,942																			3,563,942
Loan Received from GRESIP in CHT Project	1,243,800																			1,243,800
Loan Received from PEC-SG Process of CHT Project	119,500																			119,500
Loan Received from MJF-GCA Project	174,109																			174,109
Loan Received from BASIC Literacy Project (64 district)	1,480,000																			1,480,000
Outstanding advance																				
Total Capital Received:	22,892,641	1,000	-	5,000	-	-	22,500	-	-	-	249,690	120,200	1,810,000	-	150,000	1,461,800	31,000	166,000	3,001,000	32,279,131
REVENUE																				
Grant/Fund Received from UNDP (AVC Part-1)	4,709,805																			4,709,805
Grant/Fund Received from UNDP (AVC Part-2)	18,696,255																			18,696,255
Grant/Fund Received from UNDP (CHT WCA-1) Project	7,791,956								7,791,956											15,583,912
Grant/Fund Received from UNDP (Conservation Communication)	12,356,799	12,956,799																		25,013,598
Grant/Fund Received from Women and Girls Empowerment Project	9,948,103																9,948,103			19,896,206
Grant/Fund Received from Basic Literacy (64 district)	10,980,975																			10,980,975
Grant/Fund Received from HRAC																				
Grant/Fund Received from Buddha Bank (Japan)	547,048																			547,048
Grant/Fund Received from MJF-EILIRA Project	4,020,777																			4,020,777
Grant/Fund Received from GRESIP in CHT Project	3,590,651																			3,590,651
Grant/Fund Received from PEC-SG Process CHT project	4,011,789																			4,011,789
Grant/Fund Received from Labor Project	2,381,334																			2,381,334
Grant/Fund Received from Laxmy Mission	100,250																			100,250
Grant/Fund Received from Event Management fund	820,820																			820,820
Grant/Fund Received from ADB Fund (Survey)	51,600																			51,600
RGD Fund from MJF	22,704																			22,704
Survey Fund received from MJF (Child Marriage)	71,122																			71,122
Rain Water harvesting fund received from MJF	119,674																			119,674



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PARTICULARS	General Fund: ADA	Conservation Communication under CHITWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	General Fund - 1	ASHIKA Convention Park	ASHIKA AVC IN CHIT (PART-2) Project	CPPAPET CHIT Caritas	Empowerment through Integrated Livelihood and Right base Action (ELIRA), MJP	Bangladesh Jhupurno Shisunam (4th state)	CHITWCA Livelihood Project	Skill Development Training on Livelihood Activities for Disadvantaged Women of CHIT	Strengthen civil society & public institutions to address gender based violence & build community resilience to climate change project"	Promoting Engagement of Civil Society in Governance Process of CHIT	Basic Literacy Project (64 Districts)	Shavabing Safe Drinking Water Social Business	Mushroom Seed Social Business	Gender Responsive Education and Skills Programme in CHIT	Women and Girls Empowerment in CHIT Through Education & Skills Project, UNDP	ASHIKA AVC IN CHIT (PART-1) Project, UNDP	Microfinance programs	TOTAL	
Overhead Recovery	531,998																				531,998	
Office Rent (All Part)	48,293																				48,293	
Utilities Cost	23,500																				23,500	
Repair & Maintenance	750																				750	
General Expenses	2,337																				2,337	
Audit Fees	75,658																				75,658	
Postage & Communication	9,669																				9,669	
Indirect Cost Received from COVID-19 Project	87,333																				87,333	
Overhead Received from CHITWCA Livelihood Project																						
Overhead Received from CHITWCA Project Communication	247,456																				247,456	
Overhead Received from (AVC in CHIT Part-1 Project)	262,001																				262,001	
Overhead Received from (AVC in CHIT Part-2 Project)	648,456																				648,456	
Overhead Received from (PECSO Process of Project)	200,372																				200,372	
Overhead Received from (W&E) Project	214,811												4,011,289						5,589,402		5,589,402	
Fund received from ASIA Foundation																						
Loan received from ORAUS, Bandarban																						
Fund from Bangladesh Jhupurno Shisunam									2,381,334												2,381,334	
Project Fund received: Basic Literacy														10,980,975							10,980,975	
Fund Received from CARITAS Bangladesh							905,000				275,000										905,000	
Fund from Bangladesh NGO Foundation-BNP																					275,000	
Stationeries Printing & Supplies																					2,882	
Fund Received from MJP								4,020,777													4,020,777	
Fund Received from ASHKA Convention Park																					334,851	
Spoken Sales										3,150	239	680		800		1,612,020		3,800	3,500		26,312	
Bank Interest		3,700	31	30,000	37,666	3,500		3,600	1,000				1,100								92,443	
Other Income	4,927							18,850														
Total Revenue Receipts:	83,550,224	12,564,499	31	30,000	372,517	18,699,755	905,000	4,043,227	2,382,334	7,795,106	275,230	1,644,355	4,012,889	10,981,775	-	1,612,020	3,950,651	9,951,903	5,592,502	2,221	168,771,639	
Total Receipts:	105,851,865	12,564,499	31	30,000	377,517	22,307,755	905,000	4,065,727	2,382,334	7,795,106	275,230	1,894,045	4,133,899	12,791,775	-	1,762,020	5,412,451	9,982,903	5,758,902	3,003,221	201,000,770	
Opening Balance & Total Receipts:	105,906,132	13,526,698	9,901	30,656	377,517	22,307,755	908,968	4,107,442	2,392,334	7,795,106	277,230	2,492,937	4,133,899	12,793,974	1,997	1,772,315	5,412,451	9,982,903	5,758,902	3,003,221	202,981,256	
PAYMENTS:																						
CAPITAL:																						
Furniture & Fixture (Conference Table-2 set, Conference Chair-4, Chair-6, Table-6, File Cabinet-2 and Drawer-3)						155,200															155,200	
Furniture & Fixture (Visitor Chair-1, Visitor Chair without handle-7, Executive Table-1, Executive Table-small-2, Computer Table-1, File Cabinet-1 and Multipurpose self-1)																		79,997			79,997	
Furniture (Executive Table-1, Executive Chair-1, Book Shelf-1, Board Akinis-1, Corner Self-1)	63,800																				63,800	
Equipment (Laptop Dell Vostro-2, Laptop Dell Inspiron-1, Camera-1, Printer-1, Scanner-1, and Portable Harddisk)																						
Motor Bikes-3 (Hero Unicorn)																						
Equipment (Laptop-3, Printer-1, Selling Pan-2, Camera-1 and Scanner-1)																						
Furniture (Chair-8, Wooden Chair-3, File Cabinet-1, Executive Table-1 and Conference Table-2 set)																						
Loan Refund to Shavabing Bank Chikma		1,000																				
Loan Transfer to AVC in CHIT Project (Part-2)	7,169,000																				7,169,000	
Loan Transfer to AVC in CHIT Project (Part-1)	166,000																				166,000	
Loan Transfer to Microfinance Program	3,001,000																				3,001,000	
Loan Transfer to GRESIP in CHIT project	1,459,800																				1,459,800	
Loan Transfer to PECSO process of CHIT project	119,500																				119,500	
Loan Transfer to MFT UCA project	249,699																				249,699	



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PARTICULARS	General Fund-ADA	Conservation Communities under CHTWCA Project	Emergency Assistance for 19 Affected Vulnerable People in Bangladesh	General Fund - 1	ASHIKA Concept on Park	ASHIKA AVC IN CHT (PART-2) Project	CPPDAEP CHT Caritas	Empowerment through Integrated Livelihood and Rights based Actions (ELLIRA), IDP	Bangladesh Jhukpura Shikura (4th state)	CHTWCA Livelihood Project	Skill Development Training Livelihood & Activities for Destitute Ethnic Women of CHT	Strengthen civil society & institutions to address gender-based violence & build community resilient to adopt climate change project	Promoting Engagement of Civil Society in Governance Process of CHT	Basic Literacy Project (64 District)	Share Safe Drinking Water Social Business	Microsmall Seed Social Business	Gender Responsive Education Programme in CHT	Women and Girls Empowerment in CHT Through Education & Skills Project, UNDP	ASHIKA AVC IN CHT (PART-1) Project, UNDP	Microfinance programme	TOTAL
Awareness campaigns (discussion session, door to door visits, cultural programme) for 1000 families (male and female) in 10 UPs (in Upazila level)						513,250															513,250
Transport (Govt. Higher Official such as DC, CHTRC, HDC, UNO and other senior staffs and transportation of programme goods and exceptional events) and other cost						63,528															63,528
Village Courts Assistant (VCA) Salary [5 VCAs for 12 months and 1 month bonus]						660,000															660,000
Village Courts Assistant (VCA) Furniture [per UP]						175,000															175,000
Village Courts Asstt (VCA) Office cost [12 months]						80,773															80,773
Village Courts Assistant (VCA) Travel [12 months]						27,500															27,500
Village Police incentives [10 VP X 9 months x 1st month x 5 UPs]						120,000															120,000
Training on Village Court for UP Chair, Panel Chair and UP members at district level (3 days long residential) [13 UP representatives per UP X 3 UPs]						796,637															796,637
Training on Village Courts for UP Secretary and VCA at district level (3 days long residential) [2 persons per UP x 5 UPs]						181,005															181,005
Operation program on Village Court for Village Police (1 UP Chair, 1 UP Secretary, 1 UP VCA, 10 VPs per UP X 5 UPs)						45,451															45,451
Quarterly Coordination meeting at UP with UP functionaries and Traditional leaders on VC at UP level [4 nos x 5 UPs] by CM						349,358															349,358
Monthly coordination meeting with VCA [1/2 Upazila X 12 months] by PCCM						54,840															54,840
Sensitization workshop on Village Court with different stakeholders at district level [Day long workshop at districts]						72,780															72,780
Awareness activity at UP level						268,250															268,250
Court Yard Meeting (CYM) [9 wards x 1 CYM per quarter x 5 UPs]						87,981															87,981
Field monitoring by the designated officials to ensure legal compliance and quality of VC decision making and data collection for Action Research						173,409															173,409
Salary- Project Coordinator ???						440,000															440,000
Community Mobilizer (3 months) 12 MONTHS for strengthening traditional justice system & 1 month						1,100,000															1,100,000
Community Mobilizer (1 Mobilizer for 1 year for Action Research at VCs of Union Parishad and 1 month bonus)						220,000															220,000
Popular Theater expert (12 months & 1 month bonus)						220,000															220,000
Training Officer (1 Training officers for 12 months and 1 month bonus)						308,000															308,000
Monitoring and reporting officers (1 or 12 months and 1 month bonus)						308,000															308,000
Training Associates (1 Training Associate for 12 months and 1 month bonus)						253,000															253,000
Finance & Admin Officer ???						275,000															275,000
NGO Operational cost (Partial Honorarium of Executive Director for 12 months and 1 month bonus, Office rent and maintenance, Utility, Office Expenditure, Office stationery and photocopies, Internet and mobile bill allowance for 2 staffs in CHTRC as well, Logistic support, Fixed asset maintenance cost, Lock, electric equipment and miscellaneous for 12 months)						484,938															484,938



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PARTICULARS	General Fund: ADA	Conservation Communication under CHTWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	General Fund - 1	ASHKA CHT (PART-2) Project	CPTFAET CHT Caritas	Empowerment through Integrated Livelihood and Rights Actions (EILIRA), MJF	Bangladesh Shikshaparam (4th year)	CHTWCA Livelihood Project	Skill Development Training on Livelihood Activities for Ethnic Women of CHT	Strengthening public institutions to address gender violence & build community resilient to climate change project	Promoting Engagement of Civil Society in Governance Process of CHT	Basic Livelihood Project (64 District)	Shavdo ng Safe Drinking Water Social Business	Mushroom Seed Social Business	Gender Responsive Education Programme in CHT	Women and Girls Empowerment in CHT Through Education & Skills Project, UNDP	ASHKA AYCIN CHT (PART-1) Project, UNDP	Micofinanc or programme	TOTAL
Motor Cycle fuel and Maintenance					16,200															16,200
Travel & DASH of staff members					264,738															264,738
Supervisor Salary																				36,000
Support Staff Salary					36,000															36,000
Electricity					38,200															38,200
Office repair & Maintenance					16,435															16,435
Office rent		179,400			205,420															387,820
Office Stationery, Printing, Supplies & Utilities		57,544			18,975															76,519
Hall room Rent					860															860
Office Stationery					2,000															2,000
Internet					5,363															5,363
Communication																				237,750
Support for Upgrade Jam Cultivation						237,750														237,750
Consumable Office Supplies (Stationeries, Nourishment, etc)						15,714														15,714
Other Services: Utility bills paper, printing, boxer, etc.						345														345
Vehicle costs (Fuel and Maintenance for motor cycle)						8,878														8,878
Honorarium for ED						130,000														130,000
Food Facilitator						260,000														260,000
Support Organic Farming						82,532														82,532
Training on MSH Garden						128,600														128,600
Support for Jam Cultivation						4,500														4,500
Training on Organic Farming						13,230														13,230
Vaccination & treatment facility for livestock & poultry						4,480														4,480
Per diem						8,400														8,400
Repair of office equipment						1,608														1,608
Utilities & Benefits						1,793,643														1,793,643
Repair, Maintenance & Cleaning Materials						30,898														30,898
Supervisors, Printing & Supplies						4,000														4,000
Registration, Bank Charge & Audit Fees						3,000														3,000
Office Rent						7,795														7,795
Field CH Repair & Maintenance						104,850														104,850
Travel, Lodging & Per diem		253,410				33,612														33,612
Staff Development & Capacity Building						22,500														22,500
Evaluation, Survey & Assessment						40,606														40,606
COVID-19 Related Advocacy						165,269														165,269
Non COVID-19 Activities						1,872,770														1,872,770
Training, Meeting & Material for Beneficiaries						26,309														26,309
Gender Mainstreaming																				2,380,000
Service Charge - (RGO)																				586,047
HR P.T. Charge Operational Cost																				262,800
Supervisor Salary																				10,129,550
Teacher Salary																				4,403
Human Resource & Operational Expenses																				2,277,200
Bank Charge, Recruitment & Audit Fees																				179,900
Source & Benefits																				518
NGO Operational Cost																				38,860
Checkers Bank Interest Charge																				335,381
Field CH Repair & Material																				30,000
Travel, Lodging & Per diem																				205,728
Service Charge Transfer to ASHKA																				1,600,201
Overhead Cost (4% to Transport)																				334,788
Overhead Cost (3%)																				194,663
A Programs/Training/Workshops/Events																				200,172
Mobilization and organization (formation) of Village Conservation Forum (VC on F) 30-35																				36,015
Quarterly Village Conservation Forum (VC on F) meeting 3 meeting x 39 VC on F x 2 yrs (RNP)																				131,933



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PARTICULARS	General Fund ADA	Conservation Communication in under CHTWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	General Fund - 1	ASHIKA Conventions in Park	ASHIKA AVCIN CHT (PART-2) Project	CPPRAEP CHT Caritas	Empowerment through Integrated Livelihood and Right base Actions (EILRA), MJF	Bangladesh Jukipurno Shikshano (4th state)	CHTWCA Livelihood Project	Skill Development Training on Livelihood Activities for Destitute Ethnic Women of CHT	Strengthen civil society & institutions to address gender based violence & build community resilient to adopt climate change project	Providing Empowerment of Civil Society in Governance Process of CHT	Basic Literacy Project (64 District)	Shayda ng Safe Drinkin g Water Social Business	Mushroom Seed Social Business	Gender Responsive Education and Skills Programme in CHT	Women and Girls Empowerment in CHT Through Education & Skills Project, UNDP	ASHIKA AVCIN CHT (PART-1) Project, UNDP	Microfinance or programme	TOTAL
Mobilization and organization (Formation) of Village Conservation Forum (VFC)										40,000											40,000
Quarterly Village Conservation Forum (VC on F) meeting: 3 meeting										59,940											59,940
RF Regeneration survey ANR sites										98,000											98,000
Training on livelihood and community cohesion										266,682											266,682
Business demonstration and leadership training to select women and girl stakeholders										33,700											33,700
Livelihood skill demonstration training										705,161											705,161
Small enterprise skill demonstration training including women										345,902											345,902
Provide field demonstrations support on identified livelihoods										2,555,000											2,555,000
Assistance forest on promoting eco tourism										40,000											40,000
Establishing multipurpose women center										120,000											120,000
Provide small business development and demonstration support and leadership skills										120,000											120,000
Expand market linkages through input & service providers										50,000											50,000
Awareness activities on Indigenous Natural Resources Management Practices in CHT										34,364											34,364
Bank Charge, Recruitment & Audit Fees												2,150									2,150
Salaries & Benefits												1,847,617									1,847,617
Office Rent												135,068									135,068
Utilities												43,653									43,653
Rent, Maintenance & Cleaning Materials												5,214									5,214
Stationeries, Printing & Supplies												20,319									20,319
Fuel Oil, Repair & Maintenance												14,324									14,324
Travel, Lodging & Perdiem												37,550									37,550
Staff Development & Capacity Building												36,450									36,450
Village level group formation with forest dependent/ climate vulnerable communities or youth												36,750									36,750
Promoting community actions for environment												14,693									14,693
Facilitate and coordinate regional & national NGO/CSO network for policy advocacy												4,000									4,000
Activating and strengthening UDMC, (No Suggestions) & traditional administrative structure												34,125									34,125
Facilitate Social accountability tools (SAT) on CC interventions and related public institutions & services												43,262									43,262
CHT-19 Activities												38,450									38,450
Salaries & Benefits												624,899									624,899
Office Rent												194,336									194,336
Electricity Cost												231,000									231,000
Per Back (GTT)												180,000									180,000
Raw Materials (Purchased Inv.)												465,540									465,540
Trade License renew cost												800									800
Travel, communication and Conveyance												5,270									5,270
Cost Purchase												150,000									150,000
Information Board (IS)												2,000									2,000
Midstream Cultivation training with Midstream Seed distribution												20,000									20,000
Honorarium for Project Representative												48,000									48,000
Honorarium for Accounts Assistance												51,600									51,600
Office Stationery												500									500
Audit reports Fees												1,185									1,185
Executive Director/Shared 8% (BDT 10,000/- per month, 1 month gross salary is festival bonus)																					91,667



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PARTICULARS	General Fund/ADA	Conservation Communication under CHITWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	General Fund -1	ASHIKA Conventions Park	ASHIKA AVCIN CHIT (PART-2) Project	CHITWCA Project	Empowerment through Integrated Livelihood and Basic Actions (EILBA), MJF	Bangladesh Shiksha Shiksha (4th state)	CHITWCA Project	Skill Development Training on Livelihood Activities for Destitute Women of CHIT	Strengthen civil society & institutions to address gender based violence & build community resilient to climate change project	Promoting Engagement of Civil Society in Governance Process of CHIT	Basic Literacy Project (64 District)	Shavdo ng Safe Drinkin g Water Social Business	Masterplan Social Business	Gender Responsive Education and Skills Programme in CHIT	Women and Girls Empowerment in CHIT Through Education & Skills Project, UNDP	ASHIKA AVCIN CHIT (PART-1) Project, UNDP	Microfinance programme	TOTAL	
Project Coordinator(01),BDT 21,000/- per month, 1 month gross salary as festival bonus)													210,833								210,833	
Monitoring and Evaluation Officer (01) (BDT 14,500/- per month, 1 month gross salary as festival bonus)													132,917								132,917	
Project Assistants & Admin Associate(01),BDT 12,000/- per month, 1 month gross salary as festival bonus)													110,000								110,000	
Upazila Project Officers (05), BDT 12,000/- per month, 1 month gross salary as festival bonus)													550,000								550,000	
Office Rent													104,000								104,000	
Electricity (Shared)													7,200								7,200	
Internet (Shared)													4,000								4,000	
Stationeries & Supplies(including COVID19 precautionary safety measures for project team)													26,538								26,538	
Printing Materials													2,701								2,701	
Travelling (Project team:08: ED, PC, M & EO, UPOs; Field Visits Per month: PC-3, UPOs-50, M & EO-10) and Quarterly 1 time by ED, Total visits: 950 time)													100,800								100,800	
Laptop (HP Pavilion 15-eg007TU Core i5 11th Gen 15.6" FHD Laptop).													159,120								159,120	
Printer Canon LBP6030n													24,310								24,310	
File Cabinet (Ocho)													32,211								32,211	
Scanner (AVISION ADI20S Document Scanner)													17,680								17,680	
Enlistment of 200 PDCs from 5 Upazilas of Raiganj Hill District through meetings with community members and local govt. bodies, Traditional Institutions etc. at Pata level based on PDCs' activities; Each meeting cost- Banner: 500*1=500/-,Snacks: 30*50=900													277,905								277,905	
Development of PDC Leader's 2000 handbook on RTI and basic LG and public services; these will be provided to Executive Committee Members													160,000								160,000	
Production and Distribution of 10000 IEC Materials (handbook) on Local institutional laws in CHTs among local populace of 200 pats, to allow for modifications based on feedback from community members and impact at pata level and that will be finalized in consultation with Donor													800,000								800,000	
400 PDC Leaders will be trained through a 3-days long Training of Trainer (ToT) on RTI at District/Upazila level in 16 batches (Banner cost: 700*1=700/-,Snacks 2 time: 50*25*5=1250/-,Lunch: 180*25*5=13500/-,TA: 300*25*3=22500/-,Total Cost: Tk. 41,100 per batch; A PDC Leader's Follow-up Committee will be formed at district level, consisting of 5 PDC leaders, 2 representatives from PDC-facilitating NGOs, one(01) Representative from Hill District Council/INJRA/ADB and one(01) project staff, will do regular follow up through regular meetings (half day-long) from 2nd project month, Total 5 Members: Each Meeting Cost: Banner: 700*1=700/-,Snacks: 50*5*1=450/-,Lunch: 250*5*1=1250/-,TA: 700*5*1=3500/-,Safety measures and Miscellaneous cost: 1000/-,In total=Tk. 10,000;													642,665								642,665	
													69,902									69,902

নিজাম উদ্দিন
Md. Nizam Uddin
General Secretary
ASHIKA Development Associates
Rangamati

নিজাম চাকমা
Md. Nizam Chakma
General Secretary
ASHIKA Development Associates
Rangamati



PARTICULARS	General Fund-ADA	Conservation Communication under CHTWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	ASHIKA General Fund - 1	ASHIKA Conversion as Park	ASHIKA AVC IN CHT (PART-2) Project	CHT/PAEP CHT Caritas	Empowerment through Integrated Livelihood and Right base Actions (EHLRA), MJF	Bangladesh Jharkarum Shikarom (4th state)	CHT/PAEP Livelihood Project	Skill Development Training on Livelihood Activities for Destitute Women of CHT	Strengthen civil society & public institutions to address violence & build community resilience to adverse climate change project	Promoting Engagement of Civil Society in Governance Process of CHT	Basic Literacy Project (at District)	Shovel Dig Safe Drinking Water Social Business	Machroom Seed Social Business	Gender Responsive Education Programme in CHT	Women and Girls Empowerment in CHT Through Education & Skills Project, UNDP	ASHIKA AVC IN CHT (PART-1) Project, UNDP	Microfinance programme	TOTAL
Conduct 600 education sessions on RTI and other laws at 200 PDC level. Each UFO will conduct 3 education sessions (2 hour long) against each PDC, at least 20-25 PDC members will be present, resolutions of sessions will be maintained UFOs. Each Session cost-Stocks: 10*25= Tk. 750/-													224,975								224,975
Indirect Costs transfer to ASHIKA			9,669																		9,669
Total Programme cost as per schedule												1,203									1,203
Miscellaneous	10,250																				10,250
Bank Charge	8,091																				8,091
Total Revenue Payments:	98,951,462	13,240,998	9,930	30,656	339,553	21,855,989	994,841	4,104,682	2,381,849	7,764,881	276,230	2,318,878	3,954,976	10,981,322	-	1,752,440	4,156,607	6,277,185	5,798,329	5,875	177,016,564
Total Payments:	112,530,502	13,251,598	9,930	30,656	379,553	22,403,755	994,841	4,104,682	2,381,849	7,788,274	276,230	2,492,937	4,874,476	12,791,322	-	1,752,440	5,400,407	7,865,350	5,798,329	5,875	203,102,251
Closing Balance of Fund:																					
Cash in hand	22,670	274,100	-	-	1,763	3,966	4,127	2,760	494	6,832	1,000	-	58,913	2,652	1,997	19,855	12,044	2,917,553	573	2,997,346	1,763
Cash at Bank	(6,454,840)		-	-	5,201																6,332,082
Outstanding payable																					(6,454,840)
Outstanding Advance																					-
Total Payments & Closing Balance:	105,906,132	13,524,698	9,930	30,656	377,517	22,407,755	998,968	4,107,442	2,382,334	7,795,106	277,230	2,492,937	4,133,389	12,793,974	1,997	1,772,415	5,412,451	9,982,903	5,798,402	3,003,221	202,981,257

নিজস্ব প্রদান

Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati


Nizam Uddin
General Secretary
ASHIKA Development Associates
Rangamati



ASHIKA Development Associates
Details Cash and Cash Equivalents
As at 30 June 2022

Annexure-C

Sl No.	Name of Bank /Branch	Amount in Taka	
		30.06.2022	30.06.2021
1	ASHIKA Convention Park, Dutch-Bangla Bank Limited, Agent Bank Banarupa Branch, A/c No. 7017100437482	5,201.00	-
2	Mushroom Seed Social Business, Trust Bank Ltd, Rangamati Branch, Rangamati, A/C No -0048-0320000168	19,855.00	10,025.00
3	ASHIKA Development Associates, Rupali Bank Ltd, Banarupa Branch, Rangamati A/c No. 1784020001692	22,669.59	54,266.96
4	ASHIKA Development Associates, Rupali Bank Ltd, Banarupa Branch, Rangamati A/c No. 1784024000207(For Microfinance Programme)	2,997,346.00	-
5	ASHIKA Manabik Unnayan Kandra, Rupali Bank Ltd, Banarupa Branch, Rangamati A/c No. 1784020001152	-	655.55
6	ASHIKA-MJF-EILIRA Project, Rupali Bank Ltd, Banarupa Branch, Rangamati, STD A/c No-1784024000180	2,759.80	41,715.00
7	ASHIKA-MJF-CCA Project, Rupali Bank Ltd, Banarupa Branch, Rangamati, STD A/c No-1784024000166	-	598,892.00
8	ASHIKA-CHTWCA Project, (0009488) Rupali Bank Ltd, Banarupa Branch, Rangamati, STD A/c No-1784024000197	6,832.00	-
9	ASHIKA-CHTWCA Prakolpa, Rupali Bank Ltd, Banarupa Branch, Rangamati, STD A/c No-1784024000196	274,100.00	564,599.00
10	ASHIKA-AVC IN CHT (Part-1), Rupali Bank Ltd, Banarupa Branch, Rangamati, STD A/c No-1784024000198	573.11	-
11	ASHIKA-AVC IN CHT (000115133), Rupali Bank Ltd, Banarupa Branch, Rangamati, STD A/c No-1784024000199	3,966.00	-
12	ASHIKA-Women and Girls Empowerment in CHT Project, Rupali Bank Ltd, Banarupa Branch, Rangamati, STD A/c No-1784024000201	2,917,553.00	-
13	ASHIKA-PAEP-CHT Project, Bangladesh Krishi Bank Ltd, Rangamati Branch, A/C -3501-0210007131	4,127.00	3,968.00

নিজাম উদ্দিন
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গোপ চকমা
General Secretary
ASHIKA Development Associates
Rangamati



Sl No.	Name of Bank /Branch	Amount in Taka	
		30.06.2022	30.06.2021
14	ASHIKA-COVID -19 Poject ,Bangladesh Krishi Bank Ltd, Rangamati Branch, STD A/C -3501-0320000751		9,899.00
15	ASHIKA-GIRESP in CHT Project,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000205	12,044.00	-
16	ASHIKA-PECSG Process of CHT Project,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000202	58,913.00	-
17	ASHIKA-Bangladesh Jhukipurna Shisusrom rth state Project,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000203	494.00	-
18	ASHIKA-BNF Fund,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000192	1,000.00	2,000.00
19	ASHIKA-Molik Shakharata Prokalpa,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000178	2,652.00	2,199.00
20	ASHIKA-SHUVOLONG SAFE Drinking water social,Rupali Bank Ltd, Banarupa Branch, Rangamati ,C/ A No-17840240001627	1,997.00	1,997.00
Total		6,332,082.50	1,290,216.51

নিজাম উদ্দিন
Md. Nizam Uddin
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Rangamati


P. Chakma
General Secretary
ASHIKA Development Associates
Rangamati



ASHIKA Development Associates
Sub: Schedule of Outstanding Payable
Project: General Fund

Annexure-D

Sl No	Particular	Purpose	Amount in Taka
1	Sangkor Bijoy chakma	Event Management Cost	99,291
2	Tukan Chakma	Land silide Survey Cost	7,553
3	Amanat Shaha Traders	Furniture VAT	4,451
4	Amanat Shaha Traders	Furniture TAX	1,780
5	Headmen, Trditional leaders & Others Vendors cost	Programme/Training/Workshops/ Events(Activating village Court in CHT)	5,726,251
6	Project Coordinator-1, Community Mobilizer-5, Popular Theater, Training officer, monitoring, Training Associates & Finance salary	Human resources (Salary & allowance) Activating village Court in CHT)	284,000
7	Office rent, office maintenance, Utilities & Stationery	Operational Expenses(Activating village Court in CHT)	87,600
8	ASHIKA Development Associates	NGO Overhead cost	243,914
Total Taka:			6,454,840

নিজাম উদ্দিন
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Rangamati


Bipon Chakma
General Secretary
ASHIKA Development Associates
Rangamati



ASHIKA Development Associates
Fund Received Statement from 01 July 2021 to 30 June 2022

Sl No.	Name of Bank /Branch/ Project	Amount in Taka (30.06.2022)
1	ASHIKA-MJF-EILIRA Project,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000180	4,020,777
2	ASHIKA-MJF-CCA Project,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000166	1,640,793
3	ASHIKA-CHTWCA Project,(0009488)Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000197	7,791,956
4	ASHIKA-CHTWCA Prakolpa,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000196	12,956,799
5	ASHIKA-AVC IN CHT (Part-1),Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000198	5,589,402
6	ASHIKA-AVC IN CHT (000115133),Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000199	18,696,255
7	ASHIKA-Women and Girls Empowerment in CHT Project,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000201	9,948,103
8	ASHIKA-PAEP-CHT Poject ,Bangladesh Krishi Bank Ltd, Rangamati Branch, A/C -3501-0210007131	905,000
9	ASHIKA-GIRESP in CHT Project,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000205	3,950,651
10	ASHIKA-PECSG Process of CHT Project,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000202	4,011,789
11	ASHIKA-Bangladesh Jhukipurna Shisusrom rth state Project,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000203	2,381,334
12	ASHIKA-BNF Fund,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000192	275,000
13	ASHIKA-Molik Shakharata Prokalpa,Rupali Bank Ltd, Banarupa Branch, Rangamati ,STD A/c No-1784024000178	10,980,975
Total		83,148,834


Md. Nizam Uddin
 President
 ASHIKA Development Associates
 Rangamati


Bipon Chakma
 General Secretary
 ASHIKA Development Associates
 Rangamati



Dated, Dhaka
09 November 2022

To
The Board of Directors
ASHIKA Development Associates
Kambe House (2nd Floor), K.K Roy Road
Rangamati Hill Districts-4500
Bangladesh

Subject: Management Report of ASHIKA Development Associates for the year ended 30 June 2022.

Dear Sir,

We confirm having completed our audit on the financial statement of **ASHIKA Development Associates** for the above-mentioned year in accordance with the terms of our appointment and Bangladesh standards on Auditing (BSA) so far applicable for this engagement. The assignment is statutory in nature and carried out inter alia to ensure and evaluate compliance with the followings:

Methodology Applied:

During the course of our audit, we have applied participatory approach with the concerned officials to validate the real scenario in any particular practice either exist within the organization or not and need to be implemented in the organization.

Our examinations on the transactions were focused to the followings matters:

Authorization of the transactions: Availability of supporting documents; maintenance of books of accounts properly; proper recording of the transactions; and internal control

We have applied our review approach and also extended our review with the limitation of sampling. And all significant observations are included in this report for your consideration to bring about beneficial improvement to the operation of the company. The report of the exercise was presented in a form to accommodate the commentary from our review point as well as the relevant observation or weakness relating to any particular transaction. Specific findings or observation have been reported in four parts i.e the situation (describes the observation in details), Implication (describes the impact of the current practice in business either immediately or in future), Recommendation (what to do) and management response (the response of the organization's management regarding our observation). The report is exclusively for internal use of the management.

Scope of audit:

The books of accounts have been maintained on cash and accrual basis. We confirm that our examinations have been carried out in accordance with the generally accepted principles of audit of the accounting records as were considered appropriate in the circumstances.

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

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Dipol Chakma
General Secretary
ASHIKA Development Associates
Rangamati



Background information:

ASHIKA Development Associates is a voluntary social organization established in the year 1999 with the active initiative of a few professional social worker of the Rangamati Hill District. The organization is registered as ASHIKA Development Associates under the Department Social Services, Rangamati within the preview of the Voluntary Social Agencies (Registration & Control) Ordinance 1961 vide Registration No. 165 dated 04-03-2001. The organization also registered with NGO Affairs Bureau vide Registration No 2129 dated: 23-08-2006, Renewed on 23-08-2016.

Corporate information of the Organization:

Name of the organization	ASHIKA Developments Associates
Year of Establishment	1999
Legal Entity	The organization is duly registered under Voluntary Social Welfare- Rangamati Agencies (Registration and Control) Ordinance 1961 vides Registration No. 165 dated: 04-03-2001 and also has the Registration from NGO affairs Bureau vide No. 2129 dated: 23-08-2006 & Renewal dated: 23-08-2006.
No. of Executive Committee meeting held during the financial year 2021-2022	11 (Eleven) numbers
Date of last AGM held	12.05.2022
Name of the last statutory auditor	Anisur Rahman & Co, Chartered Accountants
Name of the statutory auditor for the current year	M I Chowdhury & Co, Chartered Accountants

Mission and Vision of the Organization

Mission:

To achieve a socio-economic emancipation by creating a stakeholder based economy involving women & disable part of community, mobilizing civil society with proper utilization of local resources and institutions.

Vision:

A sustainable socio-economically developed society where the basic needs and rights of the ultra-poor communities are ensured with their maximum participations in development.

Goal:

Improve socio economic status of rural vulnerable and under privileged people of the Chittagong Hill District.

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

Birop Chakma
General Secretary
ASHIKA Development Associates
Rangamati



Major Objectives of the organization:

Major objectives of the organization are as follows:

- To provide language programs through computer technological transformation of the ethnic community's language would be based research.
- To provide small ethnic communities language education and training by setting up computer training center.
- Health program
- Family planning program
- Overall education program
- Other social development including socio economical development
- Research & Development program
- Training and rehabilitation program for ultra poor, physical and mentally disable people
- Fishery, Poultry farming and program
- Technical and vocational program
- Youth development along with child program
- Religious & National Celebration
- Poverty reduction program
- Nursery program
- Forestation Program
- Sewage & Drinking water management program

List of Executive Committee Members of the ASHIKA Development Associates:

List of the Executive Board Members during the FY 2021-2022 is as follows:

SL	Name	Membership	Education Qualification	Profession
1	Md.Nizam uddin	President	MA	Business
2	Mr. Amiya Sagar Chakma	Vice- President	MSS	Development activist
3	Mr. Biplob Chakma	General secretary	MBA	-do-
4	Ms.Rangabi Tanchangya	Asst. General Secretary	MBA	-do-
5	Ms Maya Chakma	Treasurer	MA	-do-
6	Mr. Bidhan Chakma	Member	MA	-do-
7	Ms. Laki Chakma	Member	Diploma in Textile	-do-

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

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Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati



Observation and Recommendation:

Internal Control System:

Internal Control as a whole system of control established in order to provide reasonable assurance of services based on applicable rules of procedures. During the course of our audit we have observed as under:

Preventive & detective controls are in place specially in financial and accounting affairs like-

- (a) Day-to-day affairs of the organization are managed by the assigned officials of organization and Team leader along with other executives.
- (b) All bills/vouchers are approved by Team Leader and with certification of authorized officials.
- (c) Grants receipt are recorded in computerized system and verified by the concerned accounts personnel of the organization.

Major administrative controls are the procedures for management oversight of operation were well defined. Procedural manuals and guidelines like - Financial Manual, Service Rule, Procurement Policy, Delegation of Financial and Administrative Authority, Fixed Assets and Store Management Guidelines, etc. are to be revised as per practical requirement of the modern management practice and guidelines.

Observation: No standard procedures/rules for TA/DA.

During the course of our audit we have observed that authority paid TA/DA but there is no office order for travelling

Recommendation: Authority should issue office order for travelling for internal control system.

Observation: During the course of our audit, we have observed that invoices relating to the contribution, income and expenditure of each Project are not marked with PAID Stamp Seal including project code and account code.

Recommendation: Authority should mark PAID stamp seal including project code and account code to minimize risk related to payment.

2.0 Supervision and monitoring oversight

Observation: Evident financial reporting is precondition for ensuring financial discipline. To this end, proper supervision and monitoring by the officials of head office are mandated. Our observations are that numbers of cases monitoring reports/ financial report/ progress report are taken into cognizances which are in a few cases inadequate documentation. The mandated managerial role of authorized official need to be enhance up to the mark.

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

পরিচালক
General Secretary
ASHIKA Development Associates
Rangamati

Recommendation: Concern officials of ADA should ensure proper supervision and monitoring. Training on financial monitoring, supervision and reporting should be conducted to develop awareness on financial management practice and also to reduce the risk of indicative financial mismanagement, fraud and corruption.

3.0 Fixed Assets

Observation: We have physically verified fixed assets belong to the ADA to ensure the assets are being used properly or dispose as per policy adopted by the ADA.

Depreciation on fixed assets, except land and land development is charged on at the following rates based on the nature and estimated useful life of each asset:

Category of Assets	Rate of depreciation (%)
Land & Development	-
Office Building	15%
Furniture & Fixtures	10%
Office Equipment	20%
Computer	20%
Bicycle	20%
Training Hall	15%

Recommendation: We recommend updating the fixed assets register in an efficient way and conducting year end physical inventory of fixed assets.

4.0 Orientation Training needs for Accounts personnel

Observation: It is observed that the ADA Accounts personnel at head office/project level are acquainted with the operational system. Accounts personnel need to be more qualified and trained for maintaining proper books of accounts accurately and complied way.

Recommendation: Training on book keeping, accounting and financial management should be provided to the Accounts personnel head office and project office level .

9.0 Maintenance of Attendance Registers

Observation: During the course of our audit, it has been observed that the attendance register of the ADA has been maintained.

Recommendation: Proper monitoring should be conducted continuously.

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

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Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati



10.0 Maintenance of Personnel Files:

Observation: During the course of our audit it was observed that personnel files were maintained. But in some cases we did not find, staffs performance evaluation report and other necessary documents, properly authorized by the management.

Recommendation: We recommend to maintain all details in the personnel file and project wise personal files.

General Observations and Comments:

Cash book, ledger book, vouchers, financial statements, salary register have been verified and reviewed by us. Our observations are noted as under:

Internal control over the stock of stores should be maintained efficiently. despite the organization management has been tried to maintain the same properly.

Physical inventory of the stock of stores should be done periodically. In case of stock stores, proper stock level in terms of - Maximum level, Minimum level, Reorder level and danger level should be followed.

The cheque received and issuing register, movement register etc. were seen by us and bank reconciliation statements were prepared, maintained and to be read with reference to our report. Supporting of the vouchers should be duly approved by the competent authority. We have obtained all the information and explanations we required.

In our opinion, the Balance sheet, the receipts & payments and Income & Expenditures Accounts have been drawn up in accordance with the generally accepted accounting principle.

Acknowledgement

We do appreciate the Ashika management for co-operation that extended to us during the course of our audit. This has helped the audit team to understand its responsibilities clearly and carry out the audit in an orderly fashion.

Thanking you

Dhaka, Bangladesh
Dated: 9 November 2022



M I Chowdhury & Co.
Chartered Accountants

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

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Bip Chakma
General Secretary
ASHIKA Development Associates
Dhaka

