Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

Auditors' Report and Consolidated Financial Statements of ASHIKA Development Associates for the year ended 30 June 2021

ANISUR RAHMAN & CO, Chartered Accountants

70/C, Purana Paltan Line (3rd Floor), VIP Road, Dhaka-1000, Bangladesh Telephones (880-2): 831 8179, Cell: 01732 559933, 01819 252656 E-mail: arcobd@gmail.com

AUTH THAT
Md. Nizam Uddin
President
ASHIKA Development Associates

Biplop Chakma General Secretary ASHIKA Development Associates

Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

TABLE OF CONTENTS

Section	Title
1	Auditor's Report
2	Consolidated Statement of Financial Position
3	Consolidated Statement of Profit or Loss and Other Comprehensive Income
4	Consolidated Statement of Receipts & Payments
5	Project wise statement of consolidated Profit or Loss and Other Comprehensive Income
6	Project wise statement of Consolidated Receipts & Payments
7	Notes to the Financial Statements
8	Details Fixed Assets Schedule







নছুর রহমান এন্ড কোং ANISUR RAHMAN & CO Chartered Accountants

70/C, Purana Paltan Line, 3rd Floor VIP Road, Dhaka-1000 **28** 831 8179, 01552 380146 Fax: 880 (2) 831 8179

Name of Organization: ASHIKA Development Associates

Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill District-4500, Bangladesh.

Auditors' Report on

Consolidated Financial Statements

for the period from 01 July 2020 to 30 June 2021

Wie have audited the accompanying consolidated financial statements of ASHIKA for the period from 01 July 2020 to 30 June 2021. We noted that preparation of these financial statements are the responsibility of the ASHIKA management. Our responsibility is to express an independent opinion of these financial statements, based on our audit.

We have conducted our audit in accordance with the Bangladesh Standards on Auditing (BSA). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. To this end, best possible efforts were taken based on sampling and hence confirmation of all balances was not possible. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

In our opinion,

The consolidated financial statement presents fairly, in all material respects, the statement of consolidated financial position as at 30 June 2021 and its financial performance and its cash flows for the period then ended on that day in accordance with International Financial Reporting Standards (IFRS) and other applicable laws and regulations including Donor's guidelines.

We also report that:

- 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.
- In our opinion, proper books of account as required by the law have been kept by the management so far as it appeared from our examination of those books, and
- c) In our opinion, the statement of financial position and the statement of comprehensive income dealt with by the report are in agreement with the books of accounts.

Dhaka, Bangladesh

Dated:

2 9 DEC 2021

2112290548A0986252

निजामडी प Md. Nizam Uddin President

ASHIKA Development Associates Rangamati



General Secretary SHIKA Development Associates

Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh. Consolidated Statement of Financial Position

As at 30 June 2021

Particulars	Notes	Amount in Taka	
Faucuais	Notes	FY 2020-2021	FY 2019-2020
Properties & Assets:			
Closing Balance as on 30-08-2020			
Fixed Assets (at Cost less Depreciation)	13.00	2,400,893.10	1,951,036.00
Advance & Deposit	11.00	4,346,885.00	4,346,885.00
Closing Balance Cash in Hand & Bank	12.00	1,290,486.82	3,232,656.00
Outstanding Advance		22,500.00	
Loan Refund from WFP Project		15,500.00	
Loan Refund from SID UNDP Project		1,000.00	
Total Property and Assets		8,077,264.92	9,530,577.00
Fund & Liabilities:			
Fund Account:	7.00	3,177,610.92	4,727,550.00
Loan Received form the General Fund	8.00	4,824,177.00	4,622,177.00
Loan Received form the Executive Director	9.00	721,954.00	170,850.00
Loan ASHIKA Human Development Center	10.00	(646,500.00)	10,000.00
Outstanding payable		23.00	1000-800-80
Total Current Liabilities & Capital Fund		8,077,264.92	9,530,577.00

The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.

Finance Manager **ASHIKA**

Signed in terms of our separate report of even date annexed.

Dhaka, Bangladesh garrier dis-

Dated:

2 9 DEC 2021

ANISUR RAHMAN & CO. Chartered Accountants

Executive Director

ASHIKA

2112290548A0986252

President ASHIKA Development Associates Rangamati

Biplop Chakma General Secretary SHIKA Development Associates Rangamati

ASHIKA Development Associates

Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill District-4500, Bangladesh.

Consolidated Statement of Comprehensive Income

for the year ended 30th June 2021

PARTICULARS	тот	AL
PARTICULARS	FY 2020-2021	FY 2019-2020
income:		
uno received during the Petrou Irolli WPP(ASHIRA Hullian Development	4,697,265.00	-
Fund Received from CARITAS, Bangladesh	1,063,000.00	-
Fund Received from ASHIKA Human Development Center	3,386,802.00	6,000.00
Fund Received during the Period from SID UNDP	1,000,000.00	
Fund Received during the Period from UNDP	3,084,016.00	
Fund Received from CARITAS	3,600,791.00	
Fund Received SID UNDP	3,386,802.00	
Fund received from Leprosy Mission	181,900.00	-
Fund received from EILIRA Project, MJF	1,957,229.00	
Fund received from BYLC Project, MJF	675,000.00	
EFT Fund received from-MJF	72,923.00	
FGD Fund Received MJF	58,478.00	
Brant Received from Bangladesh NGO Foundation-BNF	200,000.00	275,000.00
Grant Received from UNDP CHTWCA Project	3,084,016.00	
Fund receipts from WFP Project	4,697,265.00	140
Fund receipts from Basic Literacy Project	1,141,950.00	
Grant Received from MJF EILIRA Project	502,757.00	
Fund receipts for Leprosy Mission Project	3,226.00	
Grant Received from the SID CHT, UNDP	1,710,400.00	3,822,720.00
Fund received from ASHIKA Human Development center	678,000.00	T .
indirect cost received from covid 19 project	118,000.00	7.
Fund Received during the Period from MJF	2,459,119.00	7,363,088.00
Fund Received by Online from (NFPE)	895,169.00	-
Fund Received from MJF	7,363,439.00	100
BNF Fund Received	500,000.00	
Diffice Rent (All Part)	40,000.00	
Diher's Income	24,190.00	100
Fresh Mushroom Sales	4,780.00	100
Spawn Sales	1,154,216.00	(te
Project wise Fund Received/Transfer		34,495,348.00
Grant Received from the World Food Program		9,186,685.0
Brant Received from the BRAC	-	2,599,282.00
Grant Received from the Fresh Mushroom		42,230.0
Grant Received from Spawn		734,425.0
Diffice Rent (All Part)	-	376,981.0
Polect wise Electricity & Utilities Cost Recrived/Transfer		30,112.0
Il scellaneous Income		59,130.0
Postage & Communication		24,099.00
Bank Interest	2,717.00	22,033.00
Total Income:	47,743,450.00	59,037,133.00

2 9 DEC 2021





Expenditure:	-	
Fund Transfer to EILIRA Project	1,957,229.00	
Fund transfer to SID UNDP project	3,386,802.00	2
Fund transfer to WFP Project	4,697,285.00	- 3
Fund transfer to CHT SID UNDP	1,690,400.00	-
Fund Transfer to CHTWCA Project(Communication)	3,084,016.00	-
Fund Transfer to EILIRA Project	502,757.00	- 2
Over fund Transfer Start Fund Bangladesh	2,597.00	
Bank Charge, Recruitment & Audit Fees	52,132.00	-
Salaries & Benefits	6,315,208.96	
Staff related costs	289,500.00	-
Management Cost	307,298.00	- 3
Staff Salary-1	156,000.00	-
Staff related costs	455,050.00	
Transport	339,663.00	
Storage	40,660.00	Q-1
Office Rent	785,093.00	-
Jain des	79,959.00	
Repair, Maintenance & Cleaning Materials	23,310.00	
Stationeries, Printing & Supplies	103,275.00	-
Fuel, Oil, Repair & Maint.	18,208.00	-
Travel, Lodging & Perdiem	445,674.00	-
Staff Development & Capacity Building	35,514.00	-
Overhead Cost (4%)	96,978.00	21
Training, Meeting & Material for Beneficiaries	6,704,655.00	
Payable Expenses	200,000.00	-
brough interviews/FGD for measuring awareness level on water scarcity, forest conservation, ecosystem, declining agricultural productivity, conflicts related to conservation, and wildlife hunting prevention issues implementing conservation communication strategy (community FGDs with total 120 perficipants per district)	72,000.00	
Disserve National Tree Fair /International Forests Day/World Biodiversity DisylWorld Wildlife Day through rally or events at union/ upazilla/district level for District level, total 200 participant per event)	295,861.00	
conservation communication materials for raising awareness and dissemination of conservation of knowledge and best practices (one page posters/leaflets, color sent)	180,000.00	
ifferent stakeholders including government, non-government, traditional leaders, unters and union parishad representatives at district level (50 participants per ment)	222,064.00	9
EC materials (Audio visual/ print) on integrated ecosystem management of ICFs, headwater RFs and PAs and wildlife offences (30 Min audio-visual, fixed adget Tk. 400,000)	285,000.00	_
Set up signboards and billboards focusing conservation communication and indiversity conservation (steel frame, steel pillar, 20ftx10 ft., print on tin-sheet)	534,000.00	4
Total Programme/Training/Workshops/Events	001,000,00	
Distribution of Cash for food/direct food package	2,430,000.00	
paragraph of open for too and one for the formation	2,700,000,00	







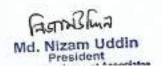
Cash Out Charge (1% of the disbursement amount)	6,969.00	
Distribution hygiene kilts/hygiene kits package (Annex)	516,781.00	
Partial Salary for Fie d Coordinator-Implementing Partner	75,000.00	-
Field Supervisors - Field Offices	138,000.00	
Jolunteers from communities	180,000.00	-
Traveling, food, mobile bill and hotel bill for field staffs & Vo enterers	42,000.00	-
Travelling & Daily allowances for IP Head Office staff	19,500.00	
Distribution/Transportation costs	12,319.00	
Logistics Running Costs for IP	12,390.00	-
llasks, gloves, hand sanitizers, Vitamin C supplementary and other protective ear	6,399.19	
Office supplies & utilities for Field Offices	5,998.50	
Office communication for IP Office staff	3,600.00	-
lisibility (Banner, beneficiary cards etc.) for Regional and IP	11,947.00	
ndirect Costs	118,000.00	
Community awareness session	27,900.00	
Cash support for Beneficiaries	675,000.00	- 1
Salary of Monitoring & management	15,000.00	
Field Facilitator	75,000.00	
Salary of Account Officer	24,975.00	
alary of Admin Manager	120,000.00	
alary of Deputy Executive Director	44,000.00	-
lalary Admin Officer	102,000.00	-
alary of Documentation Officer	48,000.00	
Salary of Monitoring Officer	48,000.00	
lalary of Service staff	60,000.00	
elary of support staff	31,000.00	
divance against Office rent	13,000.00	
Baff training &Development	1,600.00	
Cocal Group Discation for Corona Virus		
Lities Cost (Electricity, GAS, WASA & others)	7,654.00 22,943.00	*
Postage & Communication	The second secon	
Seneral Expenses	9,374.00	
Baff development	2,700.00	
Feld visit cost START Fund	600.00	-
Security(Advance 3rd Party) Shop for IGA	46,835.00	-
Beneral Meeting cost	300,000.00	
Focal group Discussion cost	3,700.00	
Management Cost	33,168.00	
	307,298.00	-
Thers Expenses(Start Fund)	93,584.00	
hath soap	29,000.00	
Detergent Powder	4,500.00	
fask	375.00	
Plastic mug	2,000.00	
lenitary cloth	10,200.00	
lealth Camp	202,830.00	
liking	102,400.00	
lealth Camp	232,000.00	
Survey cost	-	
Day training on Child Marriage Survey	3,613.50	*







Child Marriage situation During Covid-19 Survey Cost	11,383.00	
echnical staff for Conducting Child Marriage Survey	39,130.00	
lilage level group formation with forest dependent/climate vulnerable	90,574.00	
apacity building of community, potential leaders, NGOs, Headman , Karbari &	00,01 1.00	
Inion Parisad on CCA &DRR , GBV	26,329.00	
romoting community actions for environment protection/ DRR	55,773.00	
nitiate and facilitate regional & national NGOs /CSO network for policy advocacy	27,932.00	-
nitiate and promote climate & nature resilient/ adaptive agriculture and livelihood	159,797.00	- 2
ctivating and strengthening UDMC, UzDMC & traditional administrative structure	321,733.00	
acilitate Social accountability tools (SAT) on CC interventions and related	27,681.00	
ILP Center Operational Cost	28,000.00	
Litstanding Payable Expenses	895,000.00	
3.1 Daily Allowances	24,000.00	-
12 Travelling Allowances	6,000.00	-
Irganic farming practice (Vegetable+Rice+Cash crop)	270,855.00	-
westock and poultry	131,100.00	
ursery (Agro Forestry Basset)	4,710.00	
lepling Distribution to students	2,500.00	
larketing Of Agricultural Product	52,175.00	
lee Keeping and Mushroom(Bee Keeping-45, Mushroom-60)	28,826.00	
Innsumable Office Supplies(Stationeries, Nourishment etc)	6,000.00	
Ther Services(Utility bills paper,printing,tonor,other exps)	9,671.00	
Honorarium for ED	130,000.00	
roject Support Staff	260,000.00	
Formation of forum for Agro-Ecology at Upazela, District & National Level	10,000.00	
Day observation of National & Intel	5,000.00	
Support for Land settlement	99,260.00	
accination and treatment facility for livestock & poultry	18,935.00	
Toject Coordinator	224,000.00	
Immunity Mobilize cum Infrastructure Repairing Expert	160,000.00	
Monitoring and Reporting Officer	160,000.00	
Finance and Admin Associate	96,000.00	
Iommunity Mobilize	648,000.00	
Fravel Costs	-	
Executive Directon/Deputy Executive Director	18,000.00	
Project Coordinator	24,000.00	
Immunity Mobilize cum Infrastructure Repairing Expert	24,000.00	
Ibratoring and Reporting Officer	24,000.00	
Immunity Mobilize (Travel at District from Field)	45,000.00	-
Tally Allowance		+
Executive Director/Deputy Executive Director	3,000.00	-
Project Coordinator	12,000.00	-
Community Mobilize cum Infrastructure Repairing Expert	12,000.00	2
Monitoring and Reporting Officer	12,000.00	-
Sommunity Mobilize (Travel at District from Field)	65,000.00	
Bommunications	34,400.00	







- cot Lance (Multimedia & mulanter)	48,000.00	- 1
ipment Lease (Multimedia & projector)	36,000.00	
ingency Dieaders trained on leadership, organizational and financial management	150,500.00	
teshers training for youth on Repairing and maintenance (for 3 days)		
	374,114.00	- 67
ected youth trained on Repairing and Maintenance (R&M) of community	492,538.00	
ide Tol box (with necessary tools for repairing and maintenance) to trained	80,000.00	- 8 <u>.</u>
C Leaders trained on negotiation skills to mobilise resources and services government institutions	241,500.00	
PDCs with UDCC's regular meetings as per requirement to for potential more identification and monitoring the field activities	120,000.00	
lage building workshop at Union level (Between Union Parishads, Service miders and PDC Leaders) 1 workshop in each Union or Upazila	589,144.00	120
Committee Cash Supports	1,000,000.00	19 - 81
Lab Technician Salary	58,442.00	
Machine Operator Salary	35,627.00	
Lab Technician Salary	83,491.00	
Cum Spawn Maker Salary	95,693.00	
uction Assistance Cum Spawn Maker Salary	28,298.00	1991
acity Cost	146,000.00	
Back (GTT)	200,000.00	
ne & IT Rental	1,950.00	-
Materials Purchased (Inv.)	285,083.00	-
Materials (Repairs & Maint.)	21,640.00	
Condition	30,669.00	
for Accounts Officer	25,000.00	
for Executive Director	130,000.00	
for Supervisor	134,000.00	
ssion on Safe Water conservation and hygiene	7,504.00	
ation Board and Laying the foundation stone	12,000.03	
munication & others	15,500.00	
and a content of the second of	20,000.00	
	20,000.00	
marium for Accounts Assistance	420,465.00	
Well Placement	120,100.00	5,130,138.00
PART Fund Project B025		427,500.00
Fund Project 8030		1,359,473.00
		2,759,803.00
		8,073,220.00
wise Fund Transfer		10,876,885.00
ed wise Fund Transfer		8,000.00
Charge, Recruitment & Audit Fees	-	967,975.00
maries & Benefits		569,673.00
Mice Rent		48,641.00
		12,000.00
meshment, Meeting & Workshop		
Maintenance & Cleaning Materials		14,250.00
& Communication	-	18,582.00







225		Chartered Ac
Empowerment throught Integrated Livelihood and Right base Actions (EILIRA)		3,730,507.00
General Meeting Cost 및		30,000.00
Bangladesh NGO Foundation Cost	39	471,558.00
Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project*		2,749,432.00
Basic Literacy Project (64 District)	1 19	3,567,030.00
Dutstanding Payable		(983,460.00)
Destitute Ethnic Women in CHT		273,450.00
Expenses for School Feeding Programme	32	9,198,529.00
Sustainable Management of Community Development in Chittagong Hill Tracts* SD-CHT Project		3,445,803.00
Mushroom Seed Social Business Project	12	780,426.00
Expenses for Shuvolong Safe Drinking Water Social Business		18,190.00
Elipenses for Non Formal Primary Education Project-BRAC		45,179.00
Lition for Livelihood Development & Watershed protection in Block-B		4,051.00
achieving resilience in food security and nutrition in remote areas of the antagong Hill Tracts	4	1,208.00
Eipenses for IGA-Outle Center		110,569.00
Eipenses for ASHIKA-ILO and Rangamati Hill District Project		1,075.00
Strengthen civil Engagement in Election and Political Process for Enhanced ansparency and Democratic Accountability		2,127.00
addaghta and Business Development Council, Rangamati		9,456.00
Bank Charge	11,954.00	6,610.00
Depreciation	437,170.90	334,923.00
Total Expenditure:	49,293,389.08	54,062,803.00
Surplus/(Deficit) during the year	(1,549,939.08)	4,974,330.00
Total:	47,743,450.00	59,037,133.00

The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.

France Manager ASHIKA

Signed in terms of our separate report of even date annexed.

©haka, Bangladesh Dated: 23 December 2021

ANISUR RAHMAN & CO. Charleted Accountants

Executive Director

ASHIKA

Md. Nizam Uddin President ASHIKA Development Associates Rangamati Elipiop Chakma General Secretary ASHIKA Development Associates

ASHIKA Development Associates

Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

RECEIPTS AND PAYMENTS STATEMENT

for the year ended 30th June 2021

PARTICULARS	TOT	AL
PARTICULARS	FY 2020-2021	FY 2019-2020
ECEIPTS:		
ening Balance:		
in Hand	550.00	2,747.00
en at Bank	3,232,106.00	1,394,146.00
APITAL:		
Received General Fund	5,270.00	12,000.00
an from ASHIKA Human Development center	60,000.00	10,000.00
Received	200,000.00	-
an A/C General Fund	11,000.00	
Received from the Excutive Director	5,793,104.00	3,070,440.00
Received from ASHIKA Development Associates	3,186,000.00	
n Refurn from WFP Poject	3,165,500.00	
Refum from SID UNDP Project	59,000.00	
Refum from WFP Project	5,000.00	
EVENUE:		
and Received during the Period from WFP(ASHIKA Human Development Centre)	4,697,265.00	
and Received from CARITAS, Bangladesh	1,063,000.00	
Received from ASHIKA Human Development Center	3,386,802.00	6,000.00
The Received during the Period from SID UNDP	1,000,000.00	0,000.00
Received during the Period from UNDP	3,084,016.00	-
ad Received from CARITAS	3,600,791.00	
Received SID UNDP	3,386,802.00	
and received from Laprosy Mission	181,900.00	
and received from EILIRA Project, MJF	1,957,229.00	•
of received from BYLC Project,MJF		
Fund received from-MJF	675,000.00	
D Fund Received MJF	72,923.00	-
	58,478.00	075 000 00
Received from Bangladesh NGO Foundation-BNF	200,000.00	275,000.00
Received from UNDP CHTWCA Project	3,084,016.00	
and receipts from WFP Project	4,697,265.00	-
and receipts from Basic Leteracy Project	1,141,950.00	
Received from MJF EILIRA Project	502,757.00	
and receipts for Laprosy Mission Project	3,226.00	
Received from the SID CHT, UNDP	1,710,400.00	
and received from ASHIKA Human Development center	678,000.00	
mec cost received from covid 19 project	118,000.00	
and Received during the Period from MJF	2,459,119.00	7,363,088.00
and Received by Online from (NFPE)	895,169.00	-
aid Received from MJF	7,363,439.00	- 5
F Fund Received	500,000.00	
Tisa Rent (All Part)	40,000.00	×
her's Income	24,190.00	- 2
sh Mushroom Sales	4,780.00	*
lawn Sales	1,154,216.00	- V
ect wise Fund Received/Transfer		34,495,348.00
ant Received from the World Food Program		9,186,685.00

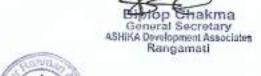






Opening Balance & Total Receipts:	63,460,980.00	63,526,466.00
Bank Interest	2,717.00	22,033.00
Fostage & Communication		24,099.00
scellaneous Income		59,130.00
Project wise Electricity & Utilities Cost Recrived/Transfer		30,112.00
Diffice Rent (All Part)		376,981.00
Grant Received from the SID CHT, UNDP		3,822,720.00
Grant Received from Spawn	*	734,425.00
Grant Received from the Fresh Mushroom		42,230.00
Grant Received from the BRAC		2,599,282.00

Md. Nizam Uddin President ASHIKA Development Associates Rangamati



PAYMENTS:		
CAPITAL:	-	
Emiture,Equipment & Supplies	137,618.00	
actop, Printers, etc lump sump	199,410.00	1-
Equipment (Speed Boat)	550,000.00	-
san transfer to ASHIKA Development Associates	3,293,500.00	-
pen transfer to SID UNDP	60,000.00	
ben transfer to WFP Project	3,186,000.00	
pan transfer to ASHIKA Human davelopment centre	609,000.00	
sen Refund General Fund	11,000.00	
man Refund to Ashika Welfare fund	1,000.00	
man Refunded to CHTWCA project	1,000.00	
sen Refund to the Executive Director	5,242,000.00	2,899,590.00
san Refund	1,270.00	2,000,000.00
REVENUE:	1,270.00	
Fund Transfer to EILIRA Project	1,957,229.00	
and transfer to SID UNDP project	3,386,802.00	
and transfer to WFP Project	4,697,285.00	
Fund transfer to CHT SID UNDP	The residence of the second se	
and Transfer to CHTWCA Project(Communication)	1,690,400.00	
and Transfer to EILIRA Project	3,084,016.00	-
Ser fund Transfer Start Fund Bangladesh	502,757.00	
link Charge, Recruitment & Audit Fees	2,597.00	
Series & Benefits	52,132.00	
Beff related costs	6,315,208.96	
	289,500.00	
lanagement Cost	307,298.00	
Builf Salary-1	156,000.00	-
- 1 CONTROL OF THE CO	455,060.00	
Tansport	339,663.00	
torage	40,660.00	-
Tice Rent	785,093.00	
, tes	79,959.00	
lepair, Maintenance & Cleaning Materials	23,310.00	
Battoneries, Printing & Supplies	103,275.00	
fuel, Cil, Repair & Maint.	18,208.00	-
liavel, Lodging & Perdiem	445,674.00	
Balf Development & Capacity Building	35,514.00	
Dierhead Cost (4%)	96,978.00	
laining, Meeting & Material for Beneficiaries	6,704,655.00	
Payable Expenses	200,000.00	-
conduct analysis ((including market research of required inputs and messages) through merviews/FGD for measuring awareness level on water scarcity, forest conservation, cosystem, declining agricultural productivity, conflicts related to ecosystem conservation, and wildlife hunting prevention issues implementing conservation communication strategy community FGDs with total 120 participants per district)	72,000.00	20
Disserve National Tree Fair /International Forests Day/World Biodiversity Day/World Wildlife bay through rally or events at union/ upazilla/district level for conservation and wildlife marketing and hunting prevention (two events per year at District level, total 200 participant ar event)	295,851.00	
umber of people receiving printed materials: Develop and distribute conservation ammunication materials for raising awareness and dissemination of conservation of nowledge and best practices (one page posters/leaflets, color print)	180,000.00	







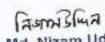
anize workshop to develop advocacy and communication messages with different including government, non-government, traditional leaders, hunters and union shad representatives at district level (50 participants per event)	222,064.00	
materials (Audio visual/ print) on integrated ecosystem management of VCFs, headwater and PAs and wildlife offences (30 Min audio-visual, fixed budget Tk. 400,000)	285,000.00	
signboards and billboards focusing conservation communication and biodiversity	ANGENDENSCHOOL	84 1
ervation (steel frame, steel pillar, 20ftx10 ft., print on tin-sheet)	534,000.00	-
Programme/Training/Workshops/Events	-	
bution of Cash for food/direct food package	2,430,000.00	-
Out Charge (1% of the disbursement amount)	6,969.00	-
button hygiene kilts/hygiene kits package (Annex)	516,781.00	-
Salary for Fie d Coordinator-Implementing Partner	75,000.00	
Supervisors - Field Offices	138,000.00	
risers from communities	180,000.00	•
ing, food, mobile bill and hotel bill for field staffs & Vo enterers	42,000.00	
ling & Daily allowances for IP Head Office staff	19,500.00	-
and ton/Transportation costs	12,319.00	
Running Costs for IP	12,390.00	
gloves, hand sanitizers, Vitamin C supplementary and other protective ear for staff	6,399.19	1
supplies & utilities for Field Offices	5,998.50	
communication for IP Office staff	3,600.00	*
Benner, beneficiary cards etc.) for Regional and IP	11,947.00	
Costs	118,000.00	**
munity awareness session	27,900.00	
support for Beneficiaries	675,000.00	
of Monitoring & management	15,000.00	
Facilitator	75,000.00	
of Account Officer	24,975.00	
al Admin Manager	120,000.00	
Deputy Executive Director	44,000.00	
Admin Officer	102,000.00	
Documentation Officer	48,000.00	
	48,000.00	3*
of Monitoring Officer	60,000.00	
Service staff Service staff	31,000.00	
against Office rent	13,000.00	
against Office tent	1,600.00	
Soup Discation for Corona Virus	7,654.00	1.
Cost (Electricity, GAS, WASA & others)	22,943.00	
= 5 Communication	9,374.00	•
	2,700.00	
Expenses Expenses	600.00	0.50
execution of the cost START Fund	46,835.00	
Advance 3rd Party) Shop for IGA	300,000.00	
Meeting cost	3,700.00	41.
moup Discussion cost	33,168.00	
accoment Cost	307,298.00	*
Eigenses (Start Fund)	93,584.00	
Codd Olar Fara	29,000.00	
Powder	4,500.00	
FUNOVI	375.00	
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itary cloth	10,200.00	-
	202,830.00	
th Camp	102,400.00	
ing .	232,000.00	85
ifi Camp		
vey cost	3,613.50	- 9
training on Child Marriage Survey	11,383.00	
d Marriage situation During Covid-19 Survey Cost	39,130.00	-
nnical staff for Conducting Child Marriage Survey		
age level group formation with forest dependent/climate vulnerable communities or youth	90,574.00	
acity building of community, potential leaders, NGOs, Headman, Karbari. & Union	26,329.00	
sad on CCA &DRR , GBV	55,773.00	
noting community actions for environment protection/ DRR		
are and facilitate regional & national NGOs /CSO network for policy advocacy	27,932.00	
ate and promote climate & nature resilient/ adaptive agriculture and livelihood	159,797.00	
ating and strengthening UDMC, UzDMC & traditional administrative structure	321,733.00	
tate Social accountability tools (SAT) on CC interventions and related public institutions		
services	27,681.00	
Picenter Operational Cost	28,000.00	
standing Payable Expenses	895,000.00	
Daily Allowances	24,000.00	
Travelling Allowances	6,000.00	-
sanic farming practice (Vegetable+Rice+Cash crop)	270,855.00	
estock and poultry	131,100.00	
ery (Agro Forestry Basset)	4,710.00	
Distribution to students	2,500.00	
seing Of Agricultural Product	52,175.00	
Keeping and Mushroom(See Keeping-45, Mushroom-60)	28,826.00	(3.0)
sumable Office Supplies Stationeries, Nourishment etc)	6,000.00	
Services(Utility bills paper, printing, tonor, other exps)	9,671.00	
	130,000.00	
erarium for ED	260,000.00	
ect Support Staff	10,000.00	-
ation of forum for Agro-Ecology at Upazela, District & National Level	5,000.00	- 2
observation of National & Intel	99,260.00	*
port for Land settlement	18,935.00	
anation and treatment facility for livestock & poultry	224,000.00	
ect Coordinator	160.000.00	
munity Mobilize cum Infrastructure Repairing Expert	160,000.00	-
bring and Reporting Officer	96,000.00	
ance and Admin Associate	648,000.00	-
unity Mobilize	040,000.00	-
mail Costs	18,000.00	-
Director/Deputy Executive Director	24,000.00	-
ect Coordinator	and the second s	_
unity Mobilize cum Infrastructure Repairing Expert	24,000.00	-
loring and Reporting Officer	24,000.00	
munity Mobilize (Travel at District from Field)	45,000.00	
Allowance	*	
cutive Director/Deputy Executive Director	3,000.00	
act Coordinator	12,000.00	
munity Mobilize cum Infrastructure Repairing Expert	12,000.00	
and Reporting Officer	12,000.00	
munity Mobilize (Travel at District from Field)	65,000.00	
munications	34,400.00	+



Md. Nizam Uddin President ASHIKA Development Associates





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estanding Payable Ethnic Women in CHT	-	(983,460.00) 273,450.00
senses for School Feeding Programme		9,198,529.00
estainable Management of Community Development in Chittagong Hill Tracts' SID-CHT		3,445,803.00
enroom Seed Social Business Project	-0	780,426.00
menses for Shuvolong Safe Drinking Water Social Business		18,190.00
enses for Non Formal Primary Education Project-BRAC	- 8	45,179.00
on for Livelihood Development & Watershed protection in Block-B		4,051.00
misving resilience in food security and nutrition in remote areas of the chittagong Hill Tracts		1,208.00
erses for IGA-Outle Center	20	110,569.00
enses for ASHIKA-ILO and Rangamati Hill District Project		1,075.00
Democratic Accountability		2,127.00
shta and Business Development Council, Rangamati		9,456.00
Charge	11,954.00	6,610.00
well Placement	420,465.00	
Total Payments:	62,148,016.18	60,293,810.00
listing Balance of Fund:	Market Commence	
in hand	270.00	550,00
at Bank	1,290,216.82	3,232,106.00
manding payable	23.00	
anding Advance	22,500.00	9
Total Payments & Closing Balance:	63,460,980.00	63,526,466.00

The accompanying notes form an Integral part of these financial statements and are to be read in conjunction therewith.

Manager A

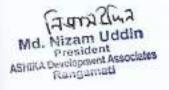
Signed in terms of our separate report of even date annexed.

Bangladesh 19 December 2021 Executive Director

ASHIKA

ANISUR RAHMAN CO. Chartered Accountants





General Secretary Ashara Development Associates

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PARTICULARS	Commission Commission ander CHTMCA, Project	County and Aministrate to County 18 Americal Victorials Prophilis Prophilis County 18 Americal Prophilis Prophilis County 18 American Prophilis Pr	Gareral Fund	General Food (ADA)	Greephon piel society and public irethations to address combating	School Feeding Programme	Batic Uharary Project (84 Charlet)	throught integrated Dyglood and Byte hase Actions (EURA)	age-ealogy practices in the CHE (CHE)	Shavelong Safe Deteking Water Social Business	Barugenent of Community Development in Chitagory INI Tracks 20 Chf	Mushoom Seed Booid Sesivers	Special Projection the ecceptor of Hujib year 2008-2001	TOTAL
	-	Beretalash 2	69	4	oirrachasal.	9	7	100	6	10	11	12	62	
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Logic Received from the excurse contract			59,000,00		i t		X				•	1		nords:
Lon return an all thor maps			5,000,00			1	*	+	t	٠				2000
Loan Refum toon WTP Project REVENUE:		*	-		1					1		*	2	
Fard Respired during the Parlot from MFP(ASHKA Hamen Descriptional Cartesia	*	•				4607,385	*	84)	ं			*	*	4,697,255
Come Described from \$554 KB Described Amountables						3,199,000		3		٠	4	+	-	2,105,000
TOTAL DESCRIPTION OF THE PROPERTY OF THE PROPE		1				,			1,083,000				*	1,053,000
Fund Received from CARLI As, Hang adesth				1	1					3	3,386,802			3,386,802
Fued Received from ASHIPA Hamon Devolopment Cartier		1			1						1,000,000		7	1,000,000
Fand Received during the Period from SID UNDP		1			1			1	*					3,064,016
Find Received during the Period from UNDP	3,084,916	-	-				1				1	14		3,600,791
Fund Received from CARITAS		3,600,791	-	1		-	1							3,398,802
Full Received SID UNDP			3,986,802	1	1			1		1		1		181,900
Fund received from Laprocy Minston	*		181,940	1		-			1	1			4	1,957,239
Fund assisted from EIL RA Project PAF		ž.	1,967,238		1				1	ľ		7		675,000
Fund espeired from BYLC Project, M.F.		+	675,000		1	-								72,923
EFT Fund rocerand from AMF	*	+	ř	72.903	•	1	1			1	-	1		58,473
FCD Fund Received MVF		1		53,478	-	1								200,005
WR-exchange Found Banglod as NIGO Found-from Race	7	•		200,000	-		1			1	1	1		3,084,016
Grant Received from UNDP CHTWCA. Project		*		3,084,018	-		-				1	ľ	1	4,807,268
Fund receipts from WFP Project			1	4,687,285			1			1				1,141,960
Fued receipts from Basic Lateracy Project		•		1,141,960						1	1			502,757
Great Reports of from MJF ELLIPA Project		•		502,757	-		1			1		1		3,226
Fund receipts for Laprosy Moston Project	1	-	1	328					Age We	1	1	1		1,710,403
Grant Rocerned from the SID CHT, UNDP	*			1,710,400		-	1		1	T.	1			\$78,000
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Fig.	and December 1 and				28,190		1	1			1				118,000
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Flatf Sapervicor - Field Offices	1	136.670	1			4		+		+				75,000
	1	100,000	-	1	1	-						8		430 DOD
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		12,319	1		-			+				1	1	12,310
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3 3000			Barnesland			nearly house		Name of Street	(KNICK)	find	Business Business	Cur Cur	HOUSE	2020-2021	
2000 2000	Absorbe Advance Sel Blanc Charles Co. Co. Co.	-	2	60	4	3		3 7	60	60	10	11	12	13	
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SATION	Activities weeping cool	-			3700					-				-	300,000
1,000 1,00	Octol group Discression cycel.				33168		1			-	-			•	3.700
\$100 \$100	% Management Cost			1	SUZZA						8	-		1	20,158
1,000 1,00	Men Expenses Start Fandi	1	-		2000										307,738
20,000 2	Celti-19 Mitariais errport				- Contract		1				4		V	٠	93,584
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1,000 1,00	othersor Boadlar			,	28,000				+	+				1	20,000
1,000 1,00	The state of the s	24.0	*	*	4,500		4								nan'ry
10,000 1	386	- 4	2.		305	,					-		-	-	4,500
10,000 1	atik mig				2000						1				375
10,410 1	st tay cloth			100	10,00						1				2000
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10,04.00 1,0	dag				202,830					40	GI.	*			309.830
1500 1500	St Own			X.	102,400	4	á	100						1	403 400
11,300	diam'r.	ř	,		232,000					,			-		2000 0000
1,389 1,394 1,389 1,394 1,389 1,394 1,389 1,394 1,389 1,394 1,389 1,394 1,39	INey cost			-		-	-	-					-	-	252,000
11,389 String Cost Strin	y faming on Child Manage Survey				3.614		-						-		
1, 360 1, 361 1, 360 1, 361 1, 360 1, 361 1, 360 1, 361 1, 360 1, 361 1	Md Marriage situation Ounag Could-19 Survey Cost						1					*	99		3,614
A STATE Control of the control o	start for Conducting Child Marriage Survey		-		1,38	-			0	2	,				11,383
Section Sect	Ste hed group formalism with franch decondentistings subserpts		-		25,130			4							30,130
Action A	munites or jouth					90.00		1					-		
Sec 723 Sec 724 Sec 725 Sec	Helph building of community, potential Besters, MSDs, Haadmen , both & Union Patisation CCA & DRR, CBV	88	15	ia.		96 99					+	,			98,574
Appendit M2De JCSO nethronk for ASS/778	holing community actions for an amountent protection/ DRR?					description		1	-		19	į.	*		26,329
Auto-nebiest MODA, CSO network for Auto-nebiest sciptions 22,532 8,547.00		8	(4)	1		55773			88						
Auto-National Acceptive agriculture Acceptive and acceptive agriculture Acceptive and acceptive agriculture Acceptive and acceptive a	Sie and facilitate regional & national NGOs XCSO network for cy advocacy					100					-		1		55,773
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bb (SAM) on CC Intervanible and vices 27,661 26,000 36,000	vating and stoodyhearing UCMIC, LatEMIC & tracktonal institution stuckes				1	W 100	2 8				-	i.	š		159,737
26,000 26,000 10,000 1	19th Social accounts hitly locks (SAT) on CC interventions and or public institutions and services					200000				1	1	1			321,733
364-Ricer-Cash crop) 266-Cash crop) 266-Cash crop) 266-Cash crop) 266-Cash crop) 266-Cash crop) 276-Cash crop)	Certier Operational Crest	1				100,00							2		27,681
300-Mice-Costs cmap) 300-Mice-	tending Payable Expenses	1	1	-	1	1		20,000	-	-				*	28,000
394.000	Daily Allowances	-			1		1	865,000			ĵ	7	4		195,000
900-Mice-Cash crop) 6,900 200,555 200,	raveling Allowances	1	-		-					24,000	÷		+	+	24,000
200,855 - 200,855 - 131,100 - 131,100 - 1	No faming practice (Negatizale+Ros+Cash crod)					-		8		6,000	W.		,		6,000
131,103	stock and poulty	1	1		1			1		270,855	-				270,855
4716	Art (Agra Forestry Bazel)	1	1	-		1				131,100	3	+			131,100
062	ing Destional to students	1	1	1	-			-	Y	4,710	i,				4,719
	ethg Of Agricultural Product					•		V	-	2500	+		-	,	2,800

Cam 180 2

C-2C-

	ľ	Parameter Parame			perde ha		10000	(Marrie)	6169	Bethess	HI Treats' BID	Breezes	2520-2521	
Linkage PDCs with LDCC's reguler meetings as per requirement to		7		1	ro.	9	7	00	6	10	11	12	13	
DX (ODER) IN resource ideal/felder and monitoring the field activities	,	8		17		, V								
Likikge building veolishing st Union lavel (Behween Union Parishada, Service Providers and PDC Leaders) 1 workshop in each Union or Uperlis											120,000	+	*	120,600
PUC Committee Ceste Supports			•	1		31	1				588,144	30	35	589,144
Asst Leb Technecian Selary		-	1	+		1	٠	90	,	1	1,000,000			1,000,000
Asst Mathire Operator Salary		-		+	*			*		+		58,442	*	58.442
Chef Lab Technocen Selsey			-				•			+	+	35.627		36.627
MD Clus Syman Mater Salary		1	1		+	*						60,491		83.491
Production Assistance Com Sevan Maloar Solera	-	-						*	(8)			95.638	1	96,003
Electricity Cost	I		-		,			ŧ		,		38.298	1	30,290
Pay Back (GTT)												146,000		148,000
Phote & IT Bantal		-		-						X	+	200,000	,	200,000
Raw Meteriata Purchased (Inv.)		-						N.	100			1,950		1991
Rear Noterials (Repairs & Maint.)			-							+		285,083		266,063
Air Condition	1						5	×.	*			21,640		21,540
Salary for Accounts Officer	-									٠		30,669		30.983
Salary for Executive Director	1							-	*		7	25,000		25,000
Solary for Supervisor							+	,				130,000		150,000
Decussion on Safe Water conservation and typine					1	1			*			134,000	+	134,000
Information Board and Laying the foundation stone			4			1							7504	7,504
Tube well Placement		1	1	-				-			20.5		12,000	12,600
Communication & others	1			1	•				+				420,465	420,465
Horboer on for Project Representative		1			-					+	(1)	*	15,500	15,500
Homocafus for Accounts Assistance					1	+	-	-			-		30,000	20,000
Bank Charget		1	117.6	3000	-				1				20,000	20,000
Total Payments:	2,521,417	3,582,524	6 205 406	20 480 484	3 0416 7334	100	6,150			2	1000	1,302		11,954
Closing Balance of Fund:			-	ed, leujabr	271/160/3	1,556,421	827,830	4,155,727	1,070,032		4,328,719	1,358,005	500,000	62,148,016
Cash in hand			T	Ī			1	1						
Cash at Bank	564,500,00	9.859.31	GKE SK	50 000 79	256 606				1			200		270
Outstanding payable			-	- A-CANAS 00	mp/gen		2322	41,755	3,968,00	1,997		10,005	2,000	1,230,217
Outstanding Advance	Ī	T		1	1,000					1				1,203
Total Payments & Closing Balance:	3,006,016	3,602,073	6265762	22 234 765	2 450 461	1000 474	000	22,500		4				22,500
			the planets	ARACHATAN	3,450,461	1,555,621	80789	8,219,342	1,074,000	1.967	4 858 716	4 352 100	400.000	60 460 500

Com 2has



Ashika Developments Associates (ADA)

Kambe House (2nd floor), K.K. Roy Road, Rangamati Hill District-4500, Bangladesh.

Notes to the financial statements

FOR THE YEAR ENDED 30th JUNE, 2021

1.0 Background of ASHIKA developments Associates (ADA) is a Non-Government Organization (NGO) serving three hill districts of Chittagong Hill tracts (CHT) - Rangamati, Bandorban, Khagrachari, based in Rangamati Hill Districts-which is treated as the capital of CHT. ASHIKA stands for Amader Shikkha O Karjokrom which refers to all types of formal, non-formal, technical and vocational education. We aim at the reflection of all these learning into communities livelihoods. We assist ultra poor people by providing technical support with the objective of creating new opportunities. It is understood that globalization along with climate change have an impact worldwide, CHT is also not apart from this true, so we believe in economical and environmental friendly system within which the community would survive with improved living standards.

Present programs of the organization:

01. General and Others Fund Account

2.00 Corporate information of the PO

Name of the organization	ASHIKA Developments Associates (ADA)
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: 23-08-2016.
No. Of Executive Committee meeting held on 2020-2021	4
Date of last AGM held	12.03.2021
Name of the last statuary auditor for the last year	Hafiz Ahmed & Co.
Name of the statuary auditor for the current year	Anisur Rahman & Co.

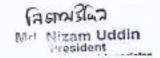
3.00 Mission and Vision of the Organization

Mission of the ASHIKA Development Associates (ADA):

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 of the ASHIKA Development Associates (ADA):

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.







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 ethic 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

4.00 List of Executive Committee Members

The affairs of the Organization have been entrusted to an Executive Committee consisting of 07 (Seven) members elected in the Annual General Meeting (AGM). The following persons were in the committee during the period of our audit.

en. I all

SL.	No. Name	Designation
1.	Md. Nizamuddin	President
2.	Amiya Sagar Chakma	Vice- President
3.	Biplob Chakma	General secretary
4.	Rangabi Tanchangya	Asst. General secretary
5.	Bimal Kanti Chakma	Treasurer
6.	Bidhan Chakma	Member
7.	Maya Chakma	Member

5.00 Basic of preparation of financial statements

a) Basic of Accounting:

The account have been prepared in according with the Generally Accepted Accounting Principle (GAAP) which is consistent in all material respects with Bangladesh Accounting Standard (BAS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Proper Books of accounts including Cash Book and Ledger have been maintained.

- b) Accounts have been maintained an Accrual Basis.
- c) Fixed assets are reflected at written down value, at cost less accumulated depreciation.

6.00 General

- a) Auditors, Anisur Rahman & Co., Chartered Accountants have checked approximately sent percent (70%) vouchers of ASHIKA General & others account.
- b) Salaries of the employees were disbursed through bank account.







			- Chartered Accor
		Current Year	Previous Year
Suite #	7.00 Calculation of Fund Account :	30-06-2021	30-06-2020
	Balance as on 01-07-2020	A 727 EEO 00	/* ** *** · · · ·
dd:	Surpluses/Deficit during the year	4,727,550.00	(246,780.00)
	Balance as on 01-07-2021	(1,549,939.08)	4,974,330.00
line #	8.00 Calculation of Loan Received from the General Fund	3,177,610.92	4,727,550.00
		o :	
dele	Balance as on 01-07-2020	4,622,177.00	4,610,177.00
-55.	Loan Received during the year	216,270.00	12,000.00
bee"	Loan Refunded during the year	4,838,447.00	4,622,177.00
2000.	: [10] 그 경찰하다 할 수 있는 아이들 아이들 아이들 때문에 생각하다.	(14,270.00)	•
a service	Balance as on 01-07-2021	4,824,177.00	4,622,177.00
#	9.00 Calculation of Loan Received from the Executive Dir	ector:	
	Balance as on 01-07-2020	170,850.00	
Midd:	Loan Received during the year	5,793,104.00	3,070,440.00
	<u>-</u>	5,963,954.00	3,070,440.00
	Loan Refunded during the year	(5,242,000.00)	2,899,590.00
	Balance as on 01-07-2021	721,954.00	170,850.00
#	10.00 Calculation of Loan Received from the ASHIKA Human Development Center:	-	110,030.00
	Balance as on 01-07-2020	10.000.00	
ad: I	Loan Received during the year	10,000.00 3,246,000.00	***
	and the second s	3,256,000.00	10,000.00
ss: I	Loan Refunded during the year	(3,902,500.00)	10,000.00
1	Balance as on 01-07-2021		
=# 1	11.00 Calculation of Advance & Deposit:	(646,500.00)	10,000.00
8	Balance as on 01-07-2020	4 745 000 00	eggedesturación ()
	Advance Paid during the year	4,346,885.00	680,545.00
	HENRY OF THE VIRIABLE OF THE STATE OF THE ST	4,346,885.00	3,666,340.00
ms: A	Advance Realized during the year	4,340,883.00	4,346,885.00
E	Balance as on 01-07-2021	4 246 005 00	
m# 1	2.00 Calculation of Cash in Hand & Bank :	4,346,885.00	4,346,885.00
	Cash in hand		
	Cash at Bank	270.00	550.00
, i	construction of the second	1,290,216.82	3,232,106.00
В	Salance as on 01-07-2021	1,290,486.82	3,232,656.00
			7,202,000





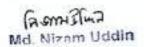


ASHIKA Development Associates
Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

Schedule of Property, Plant & Equipment As

		100 10	of course, 2021			
Particulars	Opening Balance (01-07-2020)	Addition during the year	Total value	Rate of Dep. (%)	Dep. Charges during the year	W.D.V. as at (30.06-2021)
Land & Land Development	245,500.00		245,500.00			345 500 00
Building	163,219.00		163,219.00	2%	8 160 95	155,059,06
Furniture & fixture	452,954.00	137,618.00	590,572.00	10%	96 057 30	534 544 00
Motor Cycle	112,506.00		112,506.00	20%	22 501 20	00,914,00
Equipment	6,700.00	550,000.00	556.700.00	20%	111 340 00	20,004,00
Decoration	640,905.00		640 905 00	3000	00 101 001	443,300.00
Air Condition	43,963.00		43.963.00	25%	10 000 75	312,724.00
Auto Lab Machine	199,014.00		199,014.00	20%	34 802 80	32,372,25
Computer & Laptop	86,275.00	199,410.00	285,685.00	20%	57,137.00	228.548.00
						noise of our
Total	1,951,036.00	887,028.00	2,838,064.00		437,170.90	2,400,893.10





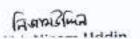
Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh,

Name of Project: Communication Conservation under CHTWCA Project

Supported by: SID-CHT, UNDP Funded by: USAID Receipts & Payments Account

Continuous	Notes	Amounts in Taka
Particulars	Notes	FY 2020-2021
RECEIPTS:	9	0/2
Cash in hand Cash at Bank		1,000
Revenue:		
Fund. Received during the Period from UNDP		3,084,016
Bank Interest		1,000
Total Receipts:		3,096,016
PAYMENTS:		
Human Resource & Operational Exp		
Bank Charge, Recruitment & Audit Fees		
Salaries & Benefits		454,50
Office Rent		29,90
Utilifies		2,20
Furriture & Equipment		97,75
Laptop, Printers, etc lump sump		199,41
Repair, Maintenance & Cleaning Materials		12.5
Stationeries, Printing & Supplies		7,89
Fuel, Oil, Repair & Maint.		
Travel, Lodging & Perdiem		43,85
Staff Development & Capacity Building		122.00
Overhead Cost (4%)		96,97
Total Human Resourse & Operational Exp		932,49
A. Programme/Training/Workshops/Events Conduct enalysis { (including market research of required inputs and messages)		72,00
Observe National Tree Fair Anternational Forests Day/World Biodiversity Day/World Wildfile Day through raily or events at union/ upazilla/district level for conservation and wildfile marketing and hunting prevention (two events per year at District level, total 200 participant per event)		295,86
Number of people receiving printed materials; Develop and distribute conservation communication materials for raising awareness and dissemination of conservation of knowledge and best practices (one page posters/leaflets, color print)		180,00
Organize workshop to develop advocacy and communication messages with different stakeholders including government, non-government, traditional leaders, hunters and union parished representatives at district level (50 participants per event)		222,06
IEC materials (Audio visual/ print) on Integrated ecosystem'management of VCFs, headwater RFs and PAs and wildlife offences (30 Min audio-visual, fixed budget Tk. 400,000)		285,00
Set up significants and billboards focusing conservation communication and biodiversity conservation (steel frame, steel pillar, 20ftx10 ft., print on tin-sheet)		534,00
Total Programme/Training/Workshops/Events Total Expenditure/Payment Closing Banlance		1,588,92 2,521,41
Cash in hand		
Cash in Bank		584,58
Total Payments:		3,086,0

Project Accounts Officer ASHIKA







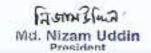
Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

Name of Project: Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh

Funded by: CARITAS, Bangladesh Receipts & Payments Account

For the year ended 30 June 2021

	Particulars	Notes	Amounts in Taka
CEIPTS:			FY 2020-2021
ening Balance:			
ash in hand			
ash at Bank			
enue:			
Received from CARITAS			2 600 704
k Interest			3,600,791
n Received General Fund			12
	Total Receipts:	2	1,270
MENTS:	100.7 MC. 20.7 M. 100.7	1	3,602,073
moution of Cash for food/dire			2,430,000
a Out Charge (1% of the dis			6,969
rbution hygiene kits/hygiene	a kits package (Annex)		516,781
ial Salary for Fie d Coordina			75,000
Supervisors - Field Offices			138,000
inteers from communities			180,000
eling, food, mobile bill and h	notel bill for field staffs & Vo untereers		42,000
elling & Daily allowances for			19,500
bution/Transportation costs			12,319
stics Running Costs for IP			12,390
is, gloves, hand sanitizers,	Vitamin C suplementary and other rotective ear for staff		6,399
e supplies & utilities for Field	d Offices		5,999
e communication for IP Office	7.7 (CIDLE)		3,600
mity (Banner, beneficiry card	s etc,) for Regional and IP		11,947
e rent for field offices			12,000
ect Costs			118,000
Refund			1,270
Expenditure/Payment			3,592,174
ing Banlance sh in hand			
sh in Bank			
0.	Total Payments:		9,899
Miles	26 ec 8/6/19 5 /03783226	=	3,602,073
ect Accounts Officer		File	- John
ASHIKA		Fina	ance Manager
			ASHIKA







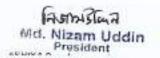
Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

General Fund - 1

Receipts & Payments Account

For the year ended 30 June 2021

Particulars	Notes	Amounts in Taka
	Notes	FY 2020-2021
RECEIPTS:		
Opening Balance: Cash in hand Cash at Bank		***
Revenue:		831
Fund Received SID UNDP		2 202 000
Fund received from Laprosy Mission		3,386,802
Fund received from EILIRA Project,MJF		181,900 1,957,229
Fund received from BYLC Project,MJF		675,000
Loan Refurn from SID UNDP Project		59,000
Loan Refurn from WFP Project		5,000
Total Receipts		6,265,762
PAYMENTS:	-	0,200,102
Fund Transfer to EILIRA Project		1 057 000
Loan transfer to ASHIKA Development Associates		1,957,229
Loan transfer to SID UNDP		128,000 60,000
Fund transfer to SID UNDP project		3,386,802
Community awareness session		27,900
Bank Charge		1,175
Cash support for Beneficiares		675,000
Loan Refund to Executive director		29,000
Total Expenditure/Payment		6,265,106
Closing Banlance		0,200,100
Cash in hand		
Cash in Bank		656
Total Payments:	62	6,265,762







Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

General Fund (ADA)

Receipts & Payments Account

For the year ended 30 June 2021

Particulars		Notes	Amounts in Taka
RECEIPTS:		140105	FY 2020-2021
Opening Balance:			
Cash in hand			
Cash at Bank			
Revenue:			944,951
EFT Fund received from-MJF			
FGD Fund Received MJF			72,923
Grant Received from Bangladesh NGO Foundation-BNF			58,478
Grant Received from UNDP CHTWCA Project			200,000
Fund receipts from WFP Project			3,084,016
Fund receipts from Basic Leteracy Project			4,697,265
Grant Received from MJF EILIRA Project			1,141,950
Fund receipts for Laprosy Mission Project			502,757
Loan Received from the Excutive Director			3,226
Grant Received from the SID CHT, UNDP			5,793,104
Fund received from ASHIKA Human Development center			1,710,400
Office Rent (All Part)			678,000
indirec cost received from covid 19 project			40,000
Other's Income			118,000
oan Refum from WFP Poject			24,190
oan Received General Fund			3,165,500
AYMENTS:	Total Receipts:	-	22,234,760
119 CH 35 A T 5 T 5 T 5 T 5 T 5 T 5 T 5 T 5 T 5		_	
und transfer to WFP Project und transfer to CHT SID UNDP			4,697,285
and transfer to CHT SID UNDP			1,690,400
und Transfer to CHTWCA Project(Communication)			3,084,016
und Transfer to EILIRA Project			502,757
Over fund Transfer Start Fund Bangladesh			2,597
oan transfer to WFP Project			3,186,000
oan transfer to ASHIKA Human davelopment centre			550,000
alary of Monitoring & management ield Facilirator			15,000
			75,000
alary of Account Officer			24,975
alary of Admin Manager			120,000
elary of Deputy Excutive Director alary Admin Officer			44,000
			102,000
alary of Documentation Officer			48,000
alary of Monitoring Officer			48,000
IGIV Of Consider staff			141444
alary of Service staff alary of support staff			60,000







Particulars	Notes	Amounts in Taka
Office Rent (All Part)		FY 2020-2021 286,483
Advance against Office rent		13,000
Staff training &Development		1,600
Focal Group Discation for Corona Virus		7,654
Utilities Cost (Electricity, GAS, WASA & others)		22,943
Postage & Communication		9,374
Printing stationery		39,233
Repair & Maintenance		18,890
General Expenses		2,700
Staff development		600
Travel		286,050
Field visit cost START Fund		46,835
Loan Refund to Ashika Welfare fund		1,000
Loan Refunded to CHTWCA project		1,000
Loan Refund to the Excutive Director		5,213,000
Security(Advance 3rd Party) Shop for IGA		300,000
Bank Charge		3,920
General Meeting cost		3,700
Equipment (Speed Boat)		550,000
Focal group Discassion cost		33,168
Audit Fee		20,000
7% Management Cost		307,298
Others Expenses(Start Fund)		93,584
Covid-19 Metarials support		80,004
Bath soap		29,000
Detergent Powder		4,500
Mask		375
Plastik mug		2,000
Senitary cloth		10,200
Health Camp		
Miking		202,830 102,400
Health Camp		232,000
Survey cost		232,000
Day training on Child Marriage Survey		2 644
Child Marriage situation During Covid-19 Survey Cost		3,614
Technical staff for Conducting Child Marriage Survey		11,383
Total Expenditure/Payment		39,130
Closing Banlance		22,180,494
Cash in hand		
Cash in Bank	0.0	E4 007
Total Payments:	1	54,267
rotal rayillellis,	19	22,234,760







Name of Organization: ASHIKA Development Associates Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

Name of Project:Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project"

Supported by - Manusher Jonno Foundation

Funded by: SIDA

Receipts & Payments Account

For the year ended 30 June 2021

Bearing	1	Amounts in Taka
Particulars	Notes	FY 2020-2021
RECEIPTS:		112020-2021
Opening Balance:		
Cash in hand Cash at Bank		
Revenue:		997,642
Bank Interest		
Fund Received during the Period from MJF		1,700
		2,459,119
PAYMENTS: Total Receipts:		3,458,461
Bank Charge, Recruitment & Audit Fees		4.150
Salaries & Benefits		
Office Rent		1,811,288 133,716
Utilities		1500 F 100
Repair, Maintenance & Cleaning Materials		55,175
Stationeries, Printing & Supplies		30,862
uel, Oil, Repair & Maint.		10,223
ravel, Lodging & Perdiem		70,885
Staff Development & Capacity Building		34,674
raining, Meeting & Material for Beneficieries		03,014
illage level group formation with forest dependent/climate vulnerable communities or youth		2533
acilitate process of community based CCA and DRR plan development and execution		90,574
apacity building of community, potential leaders, NGOs, Headman , Karbari & Union arised on OCA &DRR , GBV		
romoting community actions for environment protection/ DRR		26,329
ifilate and facilitate regional & national NGOs /CSO network for policy advocacy		55,773
itiate and promote climate & nature resilient/ adaptive agriculture and livelihood		27,932
orest Conservation & Watershed management (other than VCF Area)		159,797
dvocacy on forest & environment protection, adaptation and sharing of lessons/ practices		
ctivating and strengthening UDMC, UzDMC & traditional administrative stucture		
scrittate Social accountability tools (SAT) on CC interventions and related public		321,733
stitutions and services coption workshop at Upazilla Level		27,681
otal Expenditure/Payment	-	0.000.770.1
osing Banlance	_	2,860,772
Cash in hand		
Cash in Bank		598,892
Outstanding payable		1,203
Total Payments:		3,458,461
(m)	17	
(Diffe		METE
oject Accounts Officer	Finar	nce Manager
ASHIKA		ASHIKA

मिजाभद्रिका Md. Nizam Uddin 1

Z Chalana

Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh

Name of the Project:School Feeding Programme Funded by WFP

Funded by: World Food Programe Receipts & Payments Account

For the year ended 30 June 2021

Particulars	Material	Amounts in Taka
	Notes	FY 2020-2021
RECEIPTS:	V	
Opening Balance:		
Cash in hand		
Cash at Bank		5,156
Revenue:		4,100
Fund Received during the Period from WFP(ASHIKA Human Development Centre)		4,697,265
Loan Received from ASHIKA Development Associates		3,186,000
Total Receip	ots:	7,888,421
PAYMENTS:		
1. Food Transfer Modality		
Staff Salary-1		156,000
Staff related costs		455,060
Transport Storage		339,663
2.CP Direct Support Cost:		40,680
Staff Salary		
Staff related costs		2,976,060
Office Rent & Running costs		289,500
Equipment and Supplies		118,415
Management Cost		39,868
Bank Charge		307,298
LoanTransfer to ASHIKA Development Associates		407
Total Expenditure/Payment		3,165,500
Closing Banlance		7,888,421
Cash in hand		
Cash in Bank		
Total Payments:		7,888,421

Project Accounts Officer

ASHIKA







Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

Name of Project: Basic Literacy Project (64 District) Funded by: Non Formal Primary Education (NFPE) Receipts & Payments Account

For the year ended 30 June 2021

Particulars	Material	Amounts in Taka
S 1944 (2017)	Notes	FY 2020-2021
RECEIPTS:		
Opening Balance:		
Cash in hand		
Cash at Bank		
Revenue:		32,18
Loan Received General Fund		
Fund Received by Online from (NFPE)		2,000
Total Receipts:		895,169
PAYMENTS:	=	929,349
BLP Center Stablishement Cost		
BLP Center Operational Cost		
BLP Center Operational Cost		
Others Cost		28,000
lank Charge		
Outstanding Payable Expenses		4,150
otal Expenditure/Payment		895,000
losing Banlance	_	927,150
Cash in hand		
Cash in Bank		
Total Payments:		2,199
Satr	-	929,349
roject Accounts Officer	138800	Sec.
ASHIKA	Fina	nce Manager ASHIKA







Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

Name of Project: Empowerment throught Integrated Livelihood and Right base Actions (EILIRA)

Funded by: Manusher Jonno Foundation (MJF)

Receipts & Payments Account

For the year ended 30 June 2021

Particula	irs		Notes	Amounts in Taka
			rectes	FY 2020-2021
RECEIPTS:				
Opening Balance:				
Cash in hand				
Cash at Bank				856,503
Revenue:				
Bank Interest				
Fund Received from MJF				7,363,439
PANGE NA		Total Receipts:		8,219,942
PAYMENTS:				
Adminstrative Purpose				
Salaries & Benefits				92,114
Utilities				5,936
Repair, Maintenance & Cleaning Materials				900
Stationeries, Printing & Supplies				
Recruitment, Bank Charge & Audit Fees				4,380
Programatic Purpose				
Salaries & Benefits				981,241
Office Rent				100,579
Utilities				16,648
Stationeries, Printing & Supplies				830
Fuel, Oil, Repair & Maintenance				7,985
Travel, Lodging & Perdiem				39,619
Staff Development & Capacity Building				840
Evaluation, Survey & Assesment				, -
Training, Meeting & Material for Beneficieries				6,704,655
Gender Mainstreaming				-
Contingency 1%				
Payble Expenses	-			200,000
Total Expenditure/Payment				8,155,727
Closing Banlance				
Cash in hand				
Cash in Bank				41,715
Outstanding Advance				22,500
Total Payme	nts:		-	8,219,942
Xeta				-
Project Accounts Officer			- 1	- 130,
VAHIKV			Fin	ance Manager

โลคพริโนล Md. Nizam Uddin

President

ASHIKA

Biplop Chakma General Secretary

Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh,

Name of Project: Promotion of agro-ecology practices in the CHT (PAEP-CHT)

Funded by: CARITAS, Bangladesh Receipts & Payments Account

For the year ended 30 June 2021

Particulars Notes RECEIPTS:			Amounts in Taka
			FY 2020-2021
Opening Balance:			
Cash in hand			
Cash at Bank			
Revenue:			
Loan A/C General Fund			
Fund Received from CARITAS, Bangladesh			11,00
and the partition of partitionals			1,063,00
PAYMENTS:	Total Receipts:		1,074,00
3.1 Daily Allowances			
3.2 Travelling Allowances			24,00
Organic farming practice (Vegetable+Rice+Cash crop)			6,00
Livestock and poultry			270,85
Nursery (Agro Forestry Baset)			131,10
Sapling Distribution to students			4,71
Marketing Of Agricultural Product			2,500
Bee Keeping and Mushroom(Bee Keeping-45, Mushroom-60)			52,175
Consumable Office Supplies(Stationeries, Nourishment etc)			28,826
Other Services(Utility bills paper printing tonor other eyes)			6,000
venicle costs(Fuel and Maintainance cost for motor cycle)			9,671
Honorarium for ED			
Project Support Staff			130,000
Formation of forum for Agro-Ecology at Upazela, District & National Level			260,000
Day observation of National & Int'l.			10,000
Agriculture fair /Tree fair			5,000
Support for Land settlement			
Vaccination and treatment facility for livestock & poultry			99,260
oan Refund General Fund			18,935
otal Expenditure/Payment			11,000
losing Banlance			1,070,032
Cash in hand			
Cash in Bank			
Total Payments:			3,968
- The Confession		-	1,074,000
Vadu			
roject Accounts Officer			m
ASHIKA		Finài	nce Manager

โลสามริโนส Md. Nizam Uddin President



Biptop Chakma

Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

Name of the Project: Shuvolong Safe Drinking Water Social Business

Funded by: Grameen Trust Telecom

Receipts & Payments Account

For the year ended 30 June 2021

Particulars		Notes	Amounts in Taka	
Particulars		Notes	FY 2020-2021	
RECEIPTS:				
Opening Balance:				
Cash in hand				
Cash at Bank			1,997	
Revenue:				
Sales				
	Total Receipts:		1,99	
PAYMENTS:	107100000000000000000000000000000000000			
Traveling & Conveyance				
Salaries				
Bank Charges				
Office Expenses (Tap, Not Book, Photocopy Etc.)				
Trade Licence Renew Cost				
Total Expenditure/Payment				
Closing Banlance				
Cash in hand				
Cash in Bank			1,997	
Total Payments:			1,99	
Carto			Som	
Project Accounts Officer		- 1	Finance Manager	
i reject ricevanta emicei				



ASHIKA



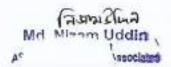


Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

"Sustainable Management of Community Development in Chittagong Hill Tracts" SID-CHT Receipts & Payments Account

For the year ended 30 June 2021

Particulars	Notes	Amounts in Taka
	notes	FY 2020-2021
RECEIPTS:		
Opening Balance:		
Cash in hand		
Cash at Bank		381,91
Revenue:		
Loan from ASHIKA Human Development center		60,00
Fund Received from ASHIKA Human Development Center		3,386,80
Fund Received during the Period from SID UNDP		1,000,00
Total Receipts:		4,828,71
PAYMENTS:		
Personnel Services:		
Project Coordinator		224,00
Community Mobiliser cum Infrastructure Repairing Expert		160,00
Monitoring and Reporting Officer		160,00
Finance and Admin Associate		96,00
Community Mobiliser		648,00
Travel Costs		*
Executive Director/Deputy Executive Director		18,00
Project Coordinator		24,00
Community Mobiliser cum Infrastructure Repairing Expert		24,00
Monitoring and Reporting Officer		24,00
Community Mobiliser (Travel at District from Field)		45,00
Dailly Allowance		
Executive Director/Deputy Executive Director		3,00
Project Coordinator		12,00
Community Mobiliser cum Infrastructure Repairing Expert		12,000
Monitoring and Reporting Officer		12,000
Community Mobiliser (Travel at District from Field)		65,00
Comunications		34,40
Equipment Lease (Multimedia & projector)		48,000
Contingency		36,000
Office Rent (Partial)		32,00
Stationeries/photocopy		23,52
Audit fee		20,00
Bank Charge		1,00
Programme		.,
PDC leaders trained on leadership, organizsational and financial management		150,50





Biplop Chakma

Particulars	Notes	Amounts in Taka
		FY 2020-2021
Refreshers training for youth on Repairing and maintenance (for 3 days)		374,114
Sellected youth trained on Repairing and Maintenance (R&M) of community assets/infrastructure		492,538
Provide Tol box (with necessary tools for repairing and maintenance) to trained youth		80,000
PDC Leaders trained on negotiation skills to mobilise resources and services from government institutions		POPOLO
Linkage PDCs with UDCC's regular meetings as per requirement to for potential resource identification and monitoring the field activities		241,500
Linkage building workshop at Union level (Between Union Parishads, Service Providers		120,000
and PDC Leaders) 1 workshop in each Union or Upazila		589,144
PDC Committee Cash Supports		1,000,000
Loan Refurn to ASHIKA Humen Development Centre		59,000
Total Expenditure/Payment		4,828,719
Closing Banlance		
Cash in hand		
Cash in Bank		
Total Payments:		4,828,719
thi		-2007-
Project Accounts Officer	Fin	ance Manager

Md. Nizam Uddin President ASHIKA Development Associates Rangamati

ASHIKA



Biplop Chakma General Secretary ASALAA Development Associates

Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

Name of the Project: Mushroom Seed Social Business

Funded by: Grameen Trust Telecom

Receipts & Payments Account

For the year ended 30 June 2021

Particulars		Notes	Amounts in Taka
		HOLES	FY 2020-2021
RECEIPTS:			
Opening Balance:			
Cash in hand			55
Cash at Bank			8,74
Revenue:			20.00
Bank Interest			4
Fresh Mushroom Sales			4,78
Spawn Sales			1,154,21
Loan Received			200,000
	Total Receipts:		1,368,300
PAYMENTS:			
Asst, Lab Technecian Salary			58,442
Asst. Machine Operator Salary			35,627
Chief Lab Technecian Salary			83,491
MO Cum Spwan Maker Salary			95,690
Production Assistance Cum Spwan Maker Salary			28,296
Office Rent			72,000
Electricity Cost			146,000
Pay Back (GTT)			200,000
Phone & IT Rental			1,950
Raw Materials Purchased (Inv.)			285,083
Raw Materials (Repairs & Maint.)			21,640
Repairs & Maintanance Cost (AC, Machine & Etc.)			3,520
Air Condition			30,669
Salary for Accounts Officer			25,000
Salary for Executive Director			130,000
Salary for Supervisor			134,000
raveling & Conveyance			5,290
Bank Charges			1,302
otal Expenditure/Payment			1,358,005
losing Banlance			37.30
Cash in hand			270
Cash in Bank			10,025
Total Payments:			1,368,300
Val-		8.7	
CHANGE.			Dom
roject Accounts Officer		Fir	nance Manager
ASHIKA			ASHIKA

(ARMS MA)

Md. Nizam Uddin President ASHIKA Development Associates





Kambhe House (2nd Floor), K, K. Roy Road, Rangamati Hill Disrict-4500, Bangladesh.

Title of Project: Special Project on the occasion of Mujib year 2020-2021 Funded by: Bangladesh NGO Foundation (BNF)

Receipts & Payments Account

For the year ended 30 June 2021

P	-	49	-		la.	-
-	aп	u	u	u	ш	3

Notes

Amounts in Taka FY 2020-2021

RECEIPTS:

Opening Balance:

Cash in hand Cash at Bank

Revenue:

Loan Received General Fund
BNF Fund Received

	2,	Ò	0	0
50	0,	0	0	0

JUDGE VOLUME SERVICE SERVICE	000,000
Total Receipts:	502,000

PAYMENTS

PAYMENTS:	
Discussion on Safe Water conservation and hygine	7,504
Information Board and Laying the foundation stone	12,000
Tube well Placement	420,465
Communication & others	15,500
Honorarium for Project Representative	20,000
Honorarium for Accounts Assistance	20,000
Office Stationery	929
Reporting cost, Audit reports & bank charges	3,602
Total Expenditure/Payment	500,000
Closing Registres	033777500 a

Closing Banlance

Cash in hand Cash in Bank

Total Payments:

2,000 **502,000**

Project Accounts Officer

ASHIKA

Finance Manager ASHIKA

โสสุทร์โคติ Md. Nizam Uddin President ASHKA Development Associates Rangamati





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

Subject: Management Report of ASHIKA Development Associates (ADA) for the year ended 30 June, 2021.

Dear Sir.

We confirm having completed our audit on the financial statement of ASHIKA Development Associates (ADA) 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 company.

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

Authorization of the transactions; Availability of supporting documents; Maintain 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 company's management regarding our observation). The report is exclusively for internal use of the management.

Record of Appreciation:

Before conclusion, we would like to express our express our sincere appreciation to the personnel of ADA for extending necessary co-operation to our representatives during the course of audit.

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.







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 (ADA)
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: 23-08-2016.
No. of Executive Committee meeting held during the financial year 2020- 2021	04 (Four) numbers
Date of last AGM held	12-03-2021
Name of the last statuary auditor	Hafiz Ahmed & Co, Chartered Accountants
Name of the statuary auditor for the current year	Anisur Rahman & 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 ultrapoor 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.







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 ethic 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 2020-2021 is as follows:

SL	Name	Membership	Education Qualification	Profession n	
1	Md, Nizamuddin	President	MA	Business	
2	Amiya Sagar Chakma	Vice- President	MSS	Development activist	
3	Biplop Chakma	General secretary	MBA	-do-	
4	Rangabi Tanchangya	Asst. General secretary	MBA	-do-	
5	Bimal Kanti Chakma	Treasurer	MA	-do-	
6	Bidhan Chakma	Member	MA	-do-	
7	Maya Chakma	Member	MA	-do-	

Md. Nizam Uddin President 45HKA Development Associates Rongarmati



Bibliop Chakma General Secretary ASHIKA Development Associates Rangamati

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	0	
Office Building	15%	
Furniture & Fixtures	10%	
Office Equipments	20%	
Computer	20%	
Bicycle	20%	
Training Hall	15%	
111		

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

3.1 Physical inventory and charging depreciation of Fixed Assets

Observation: In course of our audit, physical inventory of fixed assets were conducted. Depreciation was not charged on Tube well Placement.

Ref: Special Project on the occasion of Mujib year 2020-2021.

Recommendation: Management should follow the proper accounting standards.

4.0 Orientation Training needs for ADA personnel

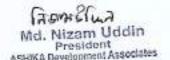
Observation: It is observed that the ADA personnel at head office/branch level are acquainted with the operational system. In some cases, staffs need to be more qualified and well trained for maintaining proper books of accounts accurately and complied way.

Recommendation: Orientation training on book keeping, accounting and financial management should be provided to the key staffs of a branch and head office. Hands on support should be extended for efficient performance.

5.0 Maintenance of Proper Accounting Records and Compliance of Standards.

Observations: Based on the review of the above accounting books and records, we conclude that the project accounting were followed double entry system of book keeping under historical cost convention. Details of transactions made in the form of capital nature, reflected in the notes to accounts.

Recommendation: The accounts of project prepared and maintained using the double entry system of book keeping in compliance with the accepted accounting standards.







5.1 Observation: During the audit, we observed that ADA paid to cash payment to beneficiaries and volunteers. All 'beneficiaries and volunteers' payments documents, but some cases used thump signature in the cash register but not use any revenue stamps.

Recommendation: ADA should follow the Govt, rules,

6.0 Procurement Policy:

Observation: During our audit, we observed that ADA does not maintained Procurement Plan and file. In some cases, we did not find vendors legal documents and others.

Recommendation: We recommend, ADA should maintain proper documents in the procurement files. Management should also comply the provision of procurement policy in proper way.

7.0 Documentation process of a vouchers:

Observation: While checking the vouchers on sample basis and we have found the following weaknesses:

Vr. No.	Particulars	Remarks		
10	Food	Supporting vouchers in terms of Challan copy have not been attached with the Voucher. Ref: MJF_CCA Project.		
22	Covid-19 beneficiary	Supporting vouchers were found inadequate. For reference, we did not find MOU/ with DBBL of transferring money. Ref: Covid-19 Project.		

Recommendation: The above-mentioned matters should be looked for proper compliance of the financial process in the future for risk prevention.

8.0 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. But we did not find attendance register combined properly.

Recommendation: Proper monitoring should be conducted continuously.

9.0 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 appointment letter, joining letter, 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 file. ADA should establish formal contract with the professional and non-professional staffs for proper documentation. Staffs performance evaluation should be preserved in the personnel files which have been maintained with required documents.







10.0 Motorcycles using without valid driving license

Observation: It has been observed during our audit that ADA has some motorcycles, used for implementation of projects' activities. We observed that number of user's have no valid driving license, cause of violation of traffic rule.

Recommendation: ADA management should take necessary action in regularizing of the driving license of all users and no one should allow to drive Motor Cycle without driving license.

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 ADA 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 Datada **28** Dasambar 2

Dated: 29 December, 2021

ANISUR KAHMAN & CO. Chartered Accountants

โสเคมรีโนปี Md. Nizam I

Md, Nizarn Uddin President ASHKA Development Associates Rangamati

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Biplop Chekma General Secretary aSHIKA Development Associates Rangamati