

Name of Organization:ASHIKA Development Associates

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

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নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates


Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati

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

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Name of Organization: ASHIKA Development Associates
Kamibhe 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

We 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:

- 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
- 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:

29 DEC 2021

ANISUR RAHMAN & CO.
Chartered Accountants

2112290548A0986252

Name of Organization: ASHIKA Development Associates

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

Consolidated Statement of Financial Position

As at 30 June 2021

Particulars	Notes	Amount in Taka	
		FY 2020-2021	FY 2019-2020
Properties & Assets:			
<u>Closing Balance as on 30-06-2020</u>			
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	-
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


Executive Director
ASHIKA

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

Dhaka, Bangladesh
Dated: 29 DEC 2021

ANISUR RAHMAN & CO.
Chartered Accountants

29 DEC 2021

2112290548A0986252




Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati


Biplob Chakma
General Secretary
ASHIKA 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	TOTAL	
	FY 2020-2021	FY 2019-2020
Income:	-	-
Fund Received during the Period from WFP (ASHIKA Human Development Center)	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	-
Grant 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	-
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	-
Indirect cost received from covid 19 project	118,000.00	-
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	-
BNF Fund Received	500,000.00	-
Office Rent (All Part)	40,000.00	-
Other's Income	24,190.00	-
Fresh Mushroom Sales	4,780.00	-
Spawn Sales	1,154,216.00	-
Project wise Fund Received/Transfer	-	34,495,348.00
Grant Received from the World Food Program	-	9,186,685.00
Grant Received from the BRAC	-	2,599,282.00
Grant Received from the Fresh Mushroom	-	42,230.00
Grant Received from Spawn	-	734,425.00
Office Rent (All Part)	-	376,981.00
Project wise Electricity & Utilities Cost Received/Transfer	-	30,112.00
Miscellaneous Income	-	59,130.00
Postage & Communication	-	24,099.00
Bank Interest	2,717.00	22,033.00
Total Income:	47,743,450.00	59,037,133.00

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Md. Nizam Uddin
President



Diplopor Akma
General Secretary
ASHIKA Development Associates

Expenditure:	-	
Fund Transfer to EILIRA Project	1,957,229.00	-
Fund transfer to SID UNDP project	3,386,802.00	-
Fund transfer to WFP Project	4,697,285.00	-
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	-
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	-
Staff Salary-1	156,000.00	-
Staff related costs	455,050.00	-
Transport	339,663.00	-
Storage	40,660.00	-
Office Rent	785,093.00	-
Utilities	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	-
Training, Meeting & Material for Beneficiaries	6,704,655.00	-
Payable Expenses	200,000.00	-
through interviews/FGD for measuring awareness level on water scarcity, forest conservation, ecosystem, 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	-
Observe National Tree Fair /International Forests Day/World Biodiversity Day/World Wildlife Day 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 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 print)	180,000.00	-
different stakeholders including government, non-government, traditional leaders, hunters and union parishad representatives at district level (50 participants per event)	222,064.00	-
IEC materials (Audio visual/ print) on integrated ecosystem management of WCFs, headwater RFs and PAs and wildlife offences (30 Min audio-visual, fixed budget Tk. 400,000)	285,000.00	-
Set up signboards and billboards focusing conservation communication and biodiversity conservation (steel frame, steel pillar, 20ftx10 ft., print on tin-sheet)	534,000.00	-
Total Programme/Training/Workshops/Events	-	-
Distribution of Cash for food/direct food package	2,430,000.00	-

Cash Out Charge (1% of the disbursement amount)	6,969.00	-
Distribution hygiene kilts/hygiene kits package (Annex)	516,781.00	-
Partial Salary for Field Coordinator-Implementing Partner	75,000.00	-
Field Supervisors - Field Offices	138,000.00	-
Volunteers from communities	180,000.00	-
Traveling, food, mobile bill and hotel bill for field staffs & Volunteers	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	-
Masks, 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	-
Visibility (Banner, beneficiary cards etc.) for Regional and IP	11,947.00	-
Indirect Costs	118,000.00	-
Community awareness session	27,900.00	-
Cash support for Beneficiaries	675,000.00	-
Salary of Monitoring & management	15,000.00	-
Field Facilitator	75,000.00	-
Salary of Account Officer	24,975.00	-
Salary of Admin Manager	120,000.00	-
Salary of Deputy Executive Director	44,000.00	-
Salary Admin Officer	102,000.00	-
Salary of Documentation Officer	48,000.00	-
Salary of Monitoring Officer	48,000.00	-
Salary of Service staff	60,000.00	-
Salary of support staff	31,000.00	-
Advance against Office rent	13,000.00	-
Staff training & Development	1,600.00	-
Focal Group Discussion for Corona Virus	7,654.00	-
Utilities Cost (Electricity, GAS, WASA & others)	22,943.00	-
Postage & Communication	9,374.00	-
General Expenses	2,700.00	-
Staff development	600.00	-
Field visit cost START Fund	46,835.00	-
Security(Advance 3rd Party) Shop for IGA	300,000.00	-
General Meeting cost	3,700.00	-
Focal group Discussion cost	33,168.00	-
7% Management Cost	307,298.00	-
Others Expenses(Start Fund)	93,584.00	-
Bath soap	29,000.00	-
Detergent Powder	4,500.00	-
Mask	375.00	-
Plastic mug	2,000.00	-
Sanitary cloth	10,200.00	-
Health Camp	202,830.00	-
Mixing	102,400.00	-
Health Camp	232,000.00	-
Survey cost	-	-
Day training on Child Marriage Survey	3,613.50	-

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882, Mirpur 11, Dhaka


Biplob Chakma
General Secretary



Child Marriage situation During Covid-19 Survey Cost	11,383.00	-
Technical staff for Conducting Child Marriage Survey	39,130.00	-
Village level group formation with forest dependent/climate vulnerable	90,574.00	-
Capacity building of community, potential leaders, NGOs, Headman, Karbari & Union Parishad on CCA & DRR, GBV	26,329.00	-
Promoting community actions for environment protection/ DRR	55,773.00	-
Initiate and facilitate regional & national NGOs /CSO network for policy advocacy	27,932.00	-
Initiate and promote climate & nature resilient/ adaptive agriculture and livelihood	159,797.00	-
Activating and strengthening UDMC, UzDMC & traditional administrative structure	321,733.00	-
Facilitate Social accountability tools (SAT) on CC interventions and related public institutions and services	27,681.00	-
SLP Center Operational Cost	28,000.00	-
Outstanding Payable Expenses	895,000.00	-
3.1 Daily Allowances	24,000.00	-
3.2 Travelling Allowances	6,000.00	-
Organic farming practice (Vegetable+Rice+Cash crop)	270,855.00	-
Livestock and poultry	131,100.00	-
Nursery (Agro Forestry Basset)	4,710.00	-
Seedling Distribution to students	2,500.00	-
Marketing Of Agricultural Product	52,175.00	-
Bee Keeping and Mushroom(Bee Keeping-45,Mushroom-60)	28,826.00	-
Consumable Office Supplies(Stationeries, Nourishment etc)	6,000.00	-
Other Services(Utility bills paper,printing,tonor,other exps)	9,671.00	-
Honorarium for ED	130,000.00	-
Project 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	-
Vaccination and treatment facility for livestock & poultry	18,935.00	-
Project Coordinator	224,000.00	-
Community Mobilize cum Infrastructure Repairing Expert	160,000.00	-
Monitoring and Reporting Officer	160,000.00	-
Finance and Admin Associate	96,000.00	-
Community Mobilize	648,000.00	-
Travel Costs	-	-
Executive Director/Deputy Executive Director	18,000.00	-
Project Coordinator	24,000.00	-
Community Mobilize cum Infrastructure Repairing Expert	24,000.00	-
Monitoring and Reporting Officer	24,000.00	-
Community Mobilize (Travel at District from Field)	45,000.00	-
Daily Allowance	-	-
Executive Director/Deputy Executive Director	3,000.00	-
Project Coordinator	12,000.00	-
Community Mobilize cum Infrastructure Repairing Expert	12,000.00	-
Monitoring and Reporting Officer	12,000.00	-
Community Mobilize (Travel at District from Field)	65,000.00	-
Communications	34,400.00	-

Equipment Lease (Multimedia & projector)	48,000.00	-
Contingency	36,000.00	-
PDC leaders trained on leadership, organizational and financial management	150,500.00	-
Refreshers training for youth on Repairing and maintenance (for 3 days)	374,114.00	-
Selected youth trained on Repairing and Maintenance (R&M) of community assets/infrastructure	492,538.00	-
Provide Tool box (with necessary tools for repairing and maintenance) to trained	80,000.00	-
PDC Leaders trained on negotiation skills to mobilise resources and services from government institutions	241,500.00	-
Linkage PDCs with UDCC's regular meetings as per requirement to for potential resource identification and monitoring the field activities	120,000.00	-
Linkage building workshop at Union level (Between Union Parishads, Service Providers and PDC Leaders) 1 workshop in each Union or Upazila	589,144.00	-
PDC Committee Cash Supports	1,000,000.00	-
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	-
Production Assistance Cum Spawn Maker Salary	28,298.00	-
Electricity Cost	146,000.00	-
Pay Back (GTT)	200,000.00	-
Phone & IT Rental	1,950.00	-
Raw Materials Purchased (Inv.)	285,083.00	-
Raw Materials (Repairs & Maint.)	21,640.00	-
Raw Condition	30,669.00	-
Salary for Accounts Officer	25,000.00	-
Salary for Executive Director	130,000.00	-
Salary for Supervisor	134,000.00	-
Discussion on Safe Water conservation and hygiene	7,504.00	-
Information Board and Laying the foundation stone	12,000.03	-
Communication & others	15,500.00	-
Honorarium for Project Representative	20,000.00	-
Honorarium for Accounts Assistance	20,000.00	-
Tube Well Placement	420,465.00	-
SMART Fund Project B025	-	5,130,138.00
SMART Fund Project B030	-	427,500.00
Health	-	1,359,473.00
Health	-	2,759,803.00
Project wise Fund Transfer	-	8,073,220.00
Project wise Fund Transfer	-	10,876,885.00
Bank Charge, Recruitment & Audit Fees	-	8,000.00
Salaries & Benefits	-	967,975.00
Office Rent	-	569,673.00
Utilities	-	48,641.00
Refreshment, Meeting & Workshop	-	12,000.00
Repair, Maintenance & Cleaning Materials	-	14,250.00
Postage & Communication	-	18,582.00

Empowerment through Integrated Livelihood and Right base Actions (EILRA)	-	3,730,507.00
General Meeting Cost	-	30,000.00
Bangladesh NGO Foundation Cost	-	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)	-	3,567,030.00
Outstanding Payable	-	(983,460.00)
Destitute Ethnic Women in CHT	-	273,450.00
Expenses for School Feeding Programme	-	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	-	780,426.00
Expenses for Shuvolong Safe Drinking Water Social Business	-	18,190.00
Expenses for Non Formal Primary Education Project-BRAC	-	45,179.00
Action for Livelihood Development & Watershed protection in Block-B	-	4,051.00
Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts	-	1,208.00
Expenses for IGA-Outlet Center	-	110,569.00
Expenses for ASHIKA-ILO and Rangamati Hill District Project	-	1,075.00
Strengthen civil Engagement in Election and Political Process for Enhanced Transparency and Democratic Accountability	-	2,127.00
Uddaghta 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.


Finance Manager
ASHIKA



Executive Director
ASHIKA

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

Dhaka, Bangladesh
Dated: 29 December 2021


ANISUR RAHMAN & CO.
Chartered Accountants




Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati


Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati

ASHIKA Development Associates
Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill District-4500, Bangladesh.
RECEIPTS AND PAYMENTS STATEMENT
for the year ended 30th June 2021

PARTICULARS	TOTAL	
	FY 2020-2021	FY 2019-2020
RECEIPTS:		
Opening Balance:		
Cash in Hand	550.00	2,747.00
Cash at Bank	3,232,106.00	1,394,146.00
CAPITAL:		
Received General Fund	5,270.00	12,000.00
from ASHIKA Human Development center	60,000.00	10,000.00
Received	200,000.00	-
A/C General Fund	11,000.00	-
Received from the Executive Director	5,793,104.00	3,070,440.00
Received from ASHIKA Development Associates	3,186,000.00	-
Refund from WFP Project	3,165,500.00	-
Refund from SID UNDP Project	59,000.00	-
Refund from WFP Project	5,000.00	-
REVENUE:		
Fund Received during the Period from WFP(ASHIKA Human Development Centre)	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 Laprosy Mission	181,900.00	-
Fund received from EILIRA Project,MJF	1,957,229.00	-
Fund received from BYLC Project,MJF	675,000.00	-
IFT Fund received from-MJF	72,923.00	-
IFD Fund Received MJF	58,478.00	-
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Grant Received from the SID CHT, UNDP	1,710,400.00	-
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Indec cost received from covid 19 project	118,000.00	-
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Fund Received from MJF	7,363,439.00	-
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Office Rent (All Part)	40,000.00	-
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Fresh Mushroom Sales	4,780.00	-
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Grant Received from the SID CHT, UNDP	-	3,822,720.00
Office Rent (All Part)	-	376,981.00
Project wise Electricity & Utilities Cost Received/Transfer	-	30,112.00
Miscellaneous Income	-	59,130.00
Postage & Communication	-	24,099.00
Bank Interest	2,717.00	22,033.00
Opening Balance & Total Receipts:	63,460,980.00	63,526,466.00


Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati


Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati



PAYMENTS:

CAPITAL:	-	
Furniture, Equipment & Supplies	137,618.00	-
Laptop, Printers, etc lump sum	199,410.00	-
Equipment (Speed Boat)	550,000.00	-
Loan transfer to ASHIKA Development Associates	3,293,500.00	-
Loan transfer to SID UNDP	60,000.00	-
Loan transfer to WFP Project	3,186,000.00	-
Loan transfer to ASHIKA Human development centre	609,000.00	-
Loan Refund General Fund	11,000.00	-
Loan Refund to Ashika Welfare fund	1,000.00	-
Loan Refunded to CHTWCA project	1,000.00	-
Loan Refund to the Executive Director	5,242,000.00	2,899,590.00
Loan Refund	1,270.00	-
REVENUE:	-	-
Fund Transfer to EILIRA Project	1,957,229.00	-
Fund transfer to SID UNDP project	3,386,802.00	-
Fund transfer to WFP Project	4,697,285.00	-
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	-
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	-
Staff Salary-1	156,000.00	-
Staff related costs	455,050.00	-
Transport	339,663.00	-
Storage	40,660.00	-
Office Rent	785,093.00	-
Utilities	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	-
Training, Meeting & Material for Beneficiaries	6,704,655.00	-
Payable Expenses	200,000.00	-
Conduct analysis (including market research of required inputs and messages) through interviews/FGD for measuring awareness level on water scarcity, forest conservation, ecosystem, 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	-
Observe National Tree Fair /International Forests Day/World Biodiversity Day/World Wildlife Day 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 per event)	295,861.00	-
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)	180,000.00	-

Organize workshop to develop advocacy and communication messages with different stakeholders including government, non-government, traditional leaders, hunters and union leaders (had representatives at district level (50 participants per event)	222,064.00	-
Materials (Audio visual/ print) on integrated ecosystem management of VCFs, headwater rivers and PAs and wildlife offences (30 Min audio-visual, fixed budget Tk. 400,000)	285,000.00	-
Setup signboards and billboards focusing conservation communication and biodiversity conservation (steel frame, steel pillar, 20ftx10 ft., print on tin-sheet)	534,000.00	-
Programme/Training/Workshops/Events		
Contribution of Cash for food/direct food package	2,430,000.00	-
Out Charge (1% of the disbursement amount)	6,969.00	-
Contribution hygiene kits/hygiene kits package (Annex)	516,781.00	-
Salary for Field Coordinator-Implementing Partner	75,000.00	-
Supervisors - Field Offices	138,000.00	-
Stipends from communities	180,000.00	-
Traveling, food, mobile bill and hotel bill for field staffs & Volunteers	42,000.00	-
Traveling & Daily allowances for IP Head Office staff	19,500.00	-
Contribution/Transportation costs	12,319.00	-
Running Costs for IP	12,390.00	-
Supplies, gloves, hand sanitizers, Vitamin C supplementary and other protective gear for staff	6,399.19	-
Supplies & utilities for Field Offices	5,998.50	-
Communication for IP Office staff	3,600.00	-
Printing (Banner, beneficiary cards etc.) for Regional and IP	11,947.00	-
Other Costs	118,000.00	-
Community awareness session	27,900.00	-
Support for Beneficiaries	675,000.00	-
Cost of Monitoring & management	15,000.00	-
Facilitator	75,000.00	-
Account Officer	24,975.00	-
Admin Manager	120,000.00	-
Deputy Executive Director	44,000.00	-
Admin Officer	102,000.00	-
Documentation Officer	48,000.00	-
Monitoring Officer	48,000.00	-
Service staff	60,000.00	-
Support staff	31,000.00	-
Contribution against Office rent	13,000.00	-
Training & Development	1,600.00	-
Group Discussion for Corona Virus	7,654.00	-
Cost (Electricity, GAS, WASA & others)	22,943.00	-
Printing & Communication	9,374.00	-
Expenses	2,700.00	-
Development	600.00	-
Start cost START Fund	46,835.00	-
Advance 3rd Party) Shop for IGA	300,000.00	-
Meeting cost	3,700.00	-
Group Discussion cost	33,168.00	-
Management Cost	307,298.00	-
Expenses(Start Fund)	93,584.00	-
Transport	29,000.00	-
Disinfectant Powder	4,500.00	-
	375.00	-
	2,000.00	-

Sanitary cloth	10,200.00	-
Health Camp	202,830.00	-
Baking	102,400.00	-
Health Camp	232,000.00	-
Survey cost	-	-
Training on Child Marriage Survey	3,613.50	-
Child Marriage situation During Covid-19 Survey Cost	11,383.00	-
Technical staff for Conducting Child Marriage Survey	39,130.00	-
Age level group formation with forest dependent/climate vulnerable communities or youth	90,574.00	-
Capacity building of community, potential leaders, NGOs, Headman, Karbari & Union	26,329.00	-
Based on CCA & DRR, GBV	55,773.00	-
Promoting community actions for environment protection/ DRR	27,932.00	-
Identify and facilitate regional & national NGOs/CSO network for policy advocacy	159,797.00	-
Identify and promote climate & nature resilient/ adaptive agriculture and livelihood	321,733.00	-
Identify and strengthening UDMC, UzDMC & traditional administrative structure	27,681.00	-
Facilitate Social accountability tools (SAT) on CC interventions and related public institutions	28,000.00	-
and services	895,000.00	-
Center Operational Cost	24,000.00	-
Outstanding Payable Expenses	6,000.00	-
Daily Allowances	270,855.00	-
Travelling Allowances	131,100.00	-
Organic farming practice (Vegetable+Rice+Cash crop)	4,710.00	-
Livestock and poultry	2,500.00	-
Agro Forestry Basket	52,175.00	-
Distribution to students	28,826.00	-
Marketing Of Agricultural Product	6,000.00	-
Bee Keeping and Mushroom(Bee Keeping-45, Mushroom-60)	9,671.00	-
Consumable Office Supplies/Stationeries, Nourishment etc)	130,000.00	-
Services(Utility bills paper,printing,tonor,other exps)	260,000.00	-
Stipend for ED	10,000.00	-
Project Support Staff	5,000.00	-
Organization of forum for Agro-Ecology at Upazela, District & National Level	99,260.00	-
Observation of National & Intel	18,935.00	-
Support for Land settlement	224,000.00	-
Sanitation and treatment facility for livestock & poultry	160,000.00	-
Project Coordinator	160,000.00	-
Community Mobilize cum Infrastructure Repairing Expert	96,000.00	-
Monitoring and Reporting Officer	648,000.00	-
Finance and Admin Associate	-	-
Community Mobilize	-	-
Travel Costs	18,000.00	-
Executive Director/Deputy Executive Director	24,000.00	-
Project Coordinator	24,000.00	-
Community Mobilize cum Infrastructure Repairing Expert	24,000.00	-
Monitoring and Reporting Officer	24,000.00	-
Community Mobilize (Travel at District from Field)	45,000.00	-
Daily Allowance	-	-
Executive Director/Deputy Executive Director	3,000.00	-
Project Coordinator	12,000.00	-
Community Mobilize cum Infrastructure Repairing Expert	12,000.00	-
Monitoring and Reporting Officer	12,000.00	-
Community Mobilize (Travel at District from Field)	65,000.00	-
Communications	34,400.00	-

Equipment Lease (Multimedia & projector)	48,000.00	-
Contingency	36,000.00	-
PDC leaders trained on leadership, organizational and financial management	150,500.00	-
Refreshers training for youth on Repairing and maintenance (for 3 days)	374,114.00	-
Selected youth trained on Repairing and Maintenance (R&M) of community	492,538.00	-
Provide Tool box (with necessary tools for repairing and maintenance) to trained youth	80,000.00	-
PDC Leaders trained on negotiation skills to mobilise resources and services from government institutions	241,500.00	-
Engage PDCs with UDCC's regular meetings as per requirement to for potential resource identification and monitoring the field activities	120,000.00	-
Engage building workshop at Union level (Between Union Parishads, Service Providers and PDC Leaders) 1 workshop in each Union or Upazila	589,144.00	-
PDC Committee Cash Supports	1,000,000.00	-
Lab Technicians Salary	58,442.00	-
Machine Operator Salary	35,627.00	-
Lab Technicians Salary	83,491.00	-
Cum Spawn Maker Salary	95,693.00	-
Production Assistance Cum Spawn Maker Salary	28,298.00	-
Electricity Cost	146,000.00	-
Back (GTT)	200,000.00	-
Phone & IT Rental	1,950.00	-
Materials Purchased (Inv.)	285,083.00	-
Materials (Repairs & Maint.)	21,640.00	-
Condition	30,669.00	-
Salary for Accounts Officer	25,000.00	-
Salary for Executive Director	130,000.00	-
Salary for Supervisor	134,000.00	-
Discussion on Safe Water conservation and hygiene	7,504.00	-
Information Board and Laying the foundation stone	12,000.03	-
Communication & others	15,500.00	-
Honorarium for Project Representative	20,000.00	-
Honorarium for Accounts Assistance	20,000.00	-
Amount Paid to Advance, Project & Deposit	-	3,666,340.00
SMART Fund Project B025	-	5,130,138.00
SMART Fund Project B030	-	427,500.00
Health	-	1,359,473.00
Health	-	2,759,803.00
Project wise Fund Transfer	-	8,073,220.00
Project wise Fund Transfer	-	10,876,885.00
Bank Charge, Recruitment & Audit Fees	-	8,000.00
Salaries & Benefits	-	967,975.00
Office Rent	-	569,673.00
Salaries	-	48,641.00
Refreshment, Meeting & Workshop	-	12,000.00
House Maintenance & Cleaning Materials	-	14,250.00
Message & Communication	-	18,582.00
Government through Integrated Livelihood and Right base Actions (EILIRA)	-	3,730,507.00
General Meeting Cost	-	30,000.00
Bangladesh NGO Foundation Cost	-	471,558.00
Strengthen civil society and public institutions to address combating gender based violence	-	2,749,432.00
Build community resilient to adopt climate change project	-	3,567,030.00
Basic Literacy Project (64 District)	-	-

Outstanding Payable	-	(983,460.00)
Institute Ethnic Women in CHT	-	273,450.00
Expenses for School Feeding Programme	-	9,198,529.00
Sustainable Management of Community Development in Chittagong Hill Tracts* SID-CHT Project	-	3,445,803.00
Shoolroom Seed Social Business Project	-	780,426.00
Expenses for Shuvolong Safe Drinking Water Social Business	-	18,190.00
Expenses for Non Formal Primary Education Project-BRAC	-	45,179.00
Project for Livelihood Development & Watershed protection in Block-B	-	4,051.00
Improving resilience in food security and nutrition in remote areas of the chittagong Hill Tracts	-	1,208.00
Expenses for IGA-Outlet Center	-	110,569.00
Expenses for ASHIKA-ILO and Rangamati Hill District Project	-	1,075.00
Strengthen civil Engagement in Election and Political Process for Enhanced Transparency and Democratic Accountability	-	2,127.00
Thoughts and Business Development Council, Rangamati	-	9,456.00
Bank Charge	11,954.00	6,610.00
Bank well Placement	420,465.00	-
Total Payments:	62,148,016.18	60,293,810.00
Closing Balance of Fund:		
Balance in hand	270.00	550.00
Balance at Bank	1,290,216.82	3,232,106.00
Outstanding payable	23.00	-
Outstanding Advance	22,500.00	-
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
ASHIKA

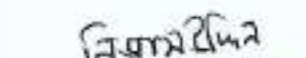

Executive Director
ASHIKA

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

Bangladesh
13 December 2021

ANISUR RAHMAN & CO.
Chartered Accountants




Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati


Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati

PARTICULARS

Communication Conservation under CWTNCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	General Fund 1	General Fund (ADA)	Strengthen civil society and public institutions to address continuing natural hazard	School Feeding Programme	Basic Literacy Project (SLIP)	Brought Integrated Livelihood and Rights based Action (BILRA)	Promotion of agro-ecology practices in the CHT (PNER-CHT)	Structuring Safe Drinking Water Social Business	Management of Community Development in Chittagong Hill Tracts SDU CHT	Maternity Seed Social Business	Special Project on the occasion of Mujib year 2020-2021	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13	
RECEIPTS:													
Opening Balance													
Cash in hand											550		550
Cash at Bank	1,000.00	830.55	944.951	937.542	51.96	321.82	855.933		1,997	381,917	8,749		3,236,926
CAPITAL:													
Loan Received General Fund												2,000	5,200
Loan from ASHKA Human Development Center										10,000			10,000
Loan Received											200,000		200,000
Loan Return from MFP Project													3,165,500
Loan A/C General Fund													11,000
Loan Received from the Executive Director													5,793,104
Loan Return from SD UNDP Project		59,000.00											59,000
Loan Return from WFP Project		5,000.00											5,000
REVENUE:													
Fund Received during the Period from WFP/ASHKA Human Development Center					4,637,265								4,637,265
Loan Received from ASHKA Development Associates					3,191,000			1,033,000					3,191,000
Fund Received from CARITAS, Bangladesh										3,386,802			3,386,802
Fund Received from ASHKA Human Development Center										1,000,000			1,000,000
Fund Received during the Period from SD UNDP													3,864,016
Fund Received during the Period from UNDP	3,084,016												3,860,791
Fund Received from CARITAS													3,386,802
Fund Received SD UNDP			3,386,802										181,500
Fund received from Laprosy Mission			181,500										1,957,229
Fund received from ELIRA Project/MUF			1,957,229										675,000
Fund received from BYLC Project/MUF			675,000										72,923
EFT Fund received from MUF				72,923									58,478
FCD Fund Received MUF				58,478									200,000
Grant Received from Bangladesh NGO Foundation-BNF				200,000									3,084,016
Grant Received from UNDP CWTNCA Project				3,084,016									4,637,265
Fund receipts from WFP Project				4,637,265									1,141,960
Fund receipts from Basic Literacy Project				1,141,960									502,707
Grant Received from MUF ELIRA Project				502,707									3,226
Fund receipts for Laprosy Mission Project				3,226									1,710,403
Grant Received from the SD CHT, UNDP				1,710,403									675,000
Fund received from ASHKA Human Development Center				675,000									

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Shrip Chakma
General Secretary

Project	1	2	3	4	5	6	7	8	9	10	11	12	13
Office Rent (All Part)	-	-	-	40,000	-	-	-	-	-	-	-	-	-
Interest cost received from covid 19 project	-	-	-	118,000	-	-	-	-	-	-	-	-	-
Office Income	-	-	-	24,190	-	-	-	-	-	-	-	-	-
Fund Received during the Period from MJE	-	-	-	-	2,450,119	-	-	-	-	-	-	-	-
Fund Received by Office from (WFP)	-	-	-	-	-	-	805,169	-	-	-	-	-	-
Fund Received from MJE	-	-	-	-	-	-	-	7,361,439	-	-	-	-	-
BNF Fund Received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fresh Mushroom Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Spices Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Opening Balance & Total Receipts:	1,000,000	12,800	-	22,214,786	3,453,461	7,883,401	825,349	8,215,942	1,074,000	1,597	4,331,719	1,388,300	592,460
PAYMENTS:	3,046,416	3,602,873	6,263,762	22,214,786	3,453,461	7,883,401	825,349	8,215,942	1,074,000	1,597	4,331,719	1,388,300	592,460
CAPITAL:													
Furniture Equipment & Supplies	97,730.00	-	-	-	-	35,858	-	-	-	-	-	-	-
Laptops, Printers, etc lump sum	199,410.00	-	-	-	-	-	-	-	-	-	-	-	-
Equipment (Speed Boat)	-	-	-	55,000	-	-	-	-	-	-	-	-	-
Fund Transfer to EUPA Project	-	-	195,729	-	-	-	-	-	-	-	-	-	-
Loan Transfer to ASHKA Development Associates	-	-	128,000	-	-	-	-	-	-	-	-	-	-
Loan transfer to SID UNDP	-	-	60,000	-	-	-	-	-	-	-	-	-	-
Fund transfer to SID UNDP project	-	-	338,600	-	-	-	-	-	-	-	-	-	-
Fund transfer to WFP Project	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund transfer to CHT SID UNDP	-	-	-	489,280	-	-	-	-	-	-	-	-	-
Fund transfer to CHT SID UNDP	-	-	-	180,000	-	-	-	-	-	-	-	-	-
Fund Transfer to CHTWCA Project (Communication)	-	-	-	308,4016	-	-	-	-	-	-	-	-	-
Fund Transfer to EUPA Project	-	-	-	902,757	-	-	-	-	-	-	-	-	-
Over fund Transfer Start Fund Bangladesh	-	-	-	2837	-	-	-	-	-	-	-	-	-
Loan transfer to WFP Project	-	-	-	21,850,000	-	-	-	-	-	-	-	-	-
Loan transfer to ASHKA Human development centre	-	-	-	500,000	-	-	-	-	-	-	-	-	-
Loan Transfer to ASHKA Development Associates	-	-	-	-	-	3,168,500	-	-	-	-	-	-	-
Loan Refund General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan Refund to ASHKA Human Development Centre	-	-	-	-	-	-	-	-	11,000	-	-	-	-
Loan Refund to Ashika Welfare fund	-	-	-	1000	-	-	-	-	-	-	-	-	-
Loan Refunded to CHTWCA project	-	-	-	1000	-	-	-	-	-	-	-	-	-
Loan Refund to the Executive Director	-	-	-	521,3000	-	-	-	-	-	-	-	-	-
Loan Refund to Executive director	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan Refund	-	-	-	25,000	-	-	-	-	-	-	-	-	-
REVENUE:													
Bank Charge, Recruitment & Audit Fees	-	-	-	20,000	4,150	-	-	4,380	-	-	-	-	-
Salaries & Benefits	454,596.00	-	-	-	1,811,288	2,976,960	-	1,873,366	-	-	20000	-	52,132
Staff related costs	-	-	-	-	-	288,590	-	-	-	-	-	-	6,315,200
Management Cost	-	-	-	-	-	307,298	-	-	-	-	-	-	288,500
	-	-	-	-	-	-	-	-	-	-	-	-	307,298



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Project	1	2	3	4	5	6	7	8	9	10	11	12	13	Total
Staff Salary-1	-	-	-	-	-	158,300	-	-	-	-	-	-	-	158,300
Staff related costs	-	-	-	-	-	455,450	-	-	-	-	-	-	-	455,450
Transport	-	-	-	-	-	339,663	-	-	-	-	-	-	-	339,663
Storage	-	-	-	-	-	40,660	-	-	-	-	-	-	-	40,660
Office Rent	29,900.00	12,540	-	286,463	133,716	118,415	-	100,579	-	-	32,000	72,440	-	785,663
Utilities	2,100.00	-	-	-	55,176	-	-	22,584	-	-	-	-	-	79,760
Repair, Maintenance & Cleaning Materials	-	-	-	18,092	-	-	-	500	-	-	-	3,520	-	23,110
Stationeries, Printing & Supplies	7,998.00	-	-	20,233	30,852	-	-	830	-	-	2,623	-	509	63,275
Fuel, Oil, Repair & Maint.	-	-	-	-	10,223	-	-	7,985	-	-	-	-	-	18,208
Travel, Lodging & Pension	43,880.00	-	-	286,050	78,865	-	-	33,619	-	-	-	5,260	-	445,674
Staff Development & Capacity Building	-	-	-	-	34,674	-	-	840	-	-	-	-	-	35,514
Overhead Cost (4%)	95,978.00	-	-	-	-	-	-	-	-	-	-	-	-	95,978
Training, Meeting & Material for Beneficiaries	-	-	-	-	-	-	-	6,704,655	-	-	-	-	-	6,704,655
Payable Expenses	-	-	-	-	-	-	-	203,000	-	-	-	-	-	203,000
Contract analysis (Including market research of required inputs and messages) through reference FGD for measuring awareness level on water scarcity, forest conservation, ecosystem, declining agricultural productivity, conflicts related to ecosystem conservation, and wildlife hunting prevention issues implementing conservation and wildlife hunting prevention (two events per year at District level, total 200 participants per district)	72,000.00	-	-	-	-	-	-	-	-	-	-	-	-	72,000
Observe National Tree Fair International Forests Day (World Biodiversity Day/World Wildlife Day through rally or events at union/ specialized level for conservation and wildlife monitoring and hunting prevention (two events per year at District level, total 200 participant per event)	295,861.00	-	-	-	-	-	-	-	-	-	-	-	-	295,861
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)	180,000.00	-	-	-	-	-	-	-	-	-	-	-	-	180,000
Organize workshop to develop advocacy and communication messages with different stakeholders including government, non-government, traditional leaders, hunters and union parishad representatives at district level (50 participants per event)	272,064.00	-	-	-	-	-	-	-	-	-	-	-	-	272,064
IEC materials (Audio visual) part on integrated ecosystem management of VDCs, local level RPs and PAs and wild life offences (30 Min audio-visual, fixed budget Tr. 400,000)	285,000.00	-	-	-	-	-	-	-	-	-	-	-	-	285,000



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Project	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Set up signboards and billboards bearing conservation conservation and biodiversity conservation (please frame, sized pillar, 200x10 ft., print on 6x4 feet)	534,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Programme/Training/Workshops/Events														
Distribution of Cash for food/insect food package	-	2,430,000	-	-	-	-	-	-	-	-	-	-	-	534,000
Cash Out Charge (1% of the disbursement amount)	-	6,969	-	-	-	-	-	-	-	-	-	-	-	2,430,000
Distribution hygiene kit/hygiene kit package (Arroz)	-	616,781	-	-	-	-	-	-	-	-	-	-	-	6,969
Partial Salary for Field Coordinator/Implementing Partner	-	76,000	-	-	-	-	-	-	-	-	-	-	-	516,781
Field Supervision - Field Offices	-	138,000	-	-	-	-	-	-	-	-	-	-	-	75,000
Volunteers from communities	-	980,000	-	-	-	-	-	-	-	-	-	-	-	138,000
Traveling, food, mobile bill and hotel bill for field staffs & Vo volunteers	-	42,000	-	-	-	-	-	-	-	-	-	-	-	980,000
Traveling & Daily allowances for IP Head Office staff	-	19,500	-	-	-	-	-	-	-	-	-	-	-	42,000
Distribution/transportation costs	-	12,319	-	-	-	-	-	-	-	-	-	-	-	19,500
Logistics Running Costs for IP	-	12,300	-	-	-	-	-	-	-	-	-	-	-	12,319
Masks, gloves, hand sanitizers, Vitamin C supplementary and other relative cost for staff	-	6,289	-	-	-	-	-	-	-	-	-	-	-	12,300
Office supplies & utilities for Field Offices	-	5,000	-	-	-	-	-	-	-	-	-	-	-	6,289
Office contribution for IP Office staff	-	3,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Visiblity (Banner, beneficiary cards etc.) for Regional and IP	-	11,947	-	-	-	-	-	-	-	-	-	-	-	3,000
Indirect Costs	-	118,000	-	-	-	-	-	-	-	-	-	-	-	11,947
Community awareness session	-	27900	-	-	-	-	-	-	-	-	-	-	-	118,000
Cash support for Beneficiaries	-	67500	-	-	-	-	-	-	-	-	-	-	-	27,900
Salary of Monitoring & management	-	-	-	-	-	-	-	-	-	-	-	-	-	675,000
Field Facilitator	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
Salary of Account Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
Salary of Admin Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	24,975
Salary of Deputy Executive Director	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000
Salary Admin Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	44,000
Salary of Documentation Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000
Salary of Monitoring Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	48,000
Salary of Service staff	-	-	-	-	-	-	-	-	-	-	-	-	-	48,000
Salary of support staff	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000
Advance against Office rent	-	-	-	-	-	-	-	-	-	-	-	-	-	31,000
Staff Training & Development	-	-	-	-	-	-	-	-	-	-	-	-	-	13,000
Facel Group Dislocation for Contraceptive	-	-	-	-	-	-	-	-	-	-	-	-	-	48,000
Utilities Cost (Electricity, GAS, WATS & others)	-	-	-	-	-	-	-	-	-	-	-	-	-	48,000
Printing & Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000
General Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	31,000
Staff Development	-	-	-	-	-	-	-	-	-	-	-	-	-	48,000
Field staff cost: ST/ART Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	1,600
	-	-	-	-	-	-	-	-	-	-	-	-	-	7,654
	-	-	-	-	-	-	-	-	-	-	-	-	-	22,943
	-	-	-	-	-	-	-	-	-	-	-	-	-	9,374
	-	-	-	-	-	-	-	-	-	-	-	-	-	2,700
	-	-	-	-	-	-	-	-	-	-	-	-	-	620
	-	-	-	-	-	-	-	-	-	-	-	-	-	46,835



Activity	1	2	3	4	5	6	7	8	9	10	11	12	13
Security Advance (3rd Party) Shop for LGA	-	-	-	300,000	-	-	-	-	-	-	-	-	-
General Meeting cost	-	-	-	3700	-	-	-	-	-	-	-	-	-
Focal group Discussion cost	-	-	-	30,568	-	-	-	-	-	-	-	-	-
7% Management Cost	-	-	-	50,238	-	-	-	-	-	-	-	-	-
Others Expenses (Start Fund)	-	-	-	9,584	-	-	-	-	-	-	-	-	-
COVID-19 Mitigation support	-	-	-	-	-	-	-	-	-	-	-	-	-
Bath soap	-	-	-	-	-	-	-	-	-	-	-	-	-
Disinfectant Powder	-	-	-	20,000	-	-	-	-	-	-	-	-	-
Mask	-	-	-	4,500	-	-	-	-	-	-	-	-	-
Plastic mug	-	-	-	375	-	-	-	-	-	-	-	-	-
Sanitary cloth	-	-	-	2,020	-	-	-	-	-	-	-	-	-
Health Camp	-	-	-	10,200	-	-	-	-	-	-	-	-	-
Mining	-	-	-	202,600	-	-	-	-	-	-	-	-	-
Health Camp	-	-	-	102,400	-	-	-	-	-	-	-	-	-
Survey cost	-	-	-	232,000	-	-	-	-	-	-	-	-	-
Day training on Child Marriage Survey	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Marriage situation During Covid-19 Survey Cost	-	-	-	3,614	-	-	-	-	-	-	-	-	-
Technical staff for Conducting Child Marriage Survey	-	-	-	11,383	-	-	-	-	-	-	-	-	-
Village level group formation with forest dependent/inhabitable communities or youth	-	-	-	28,130	-	-	-	-	-	-	-	-	-
Capacity building of community, potential leaders, NSOs, Headman, Karami & Union Parishad on CCA & DRR, GBV	-	-	-	-	98,574	-	-	-	-	-	-	-	-
Promoting community actors for environment protection/ DRR	-	-	-	-	26,329	-	-	-	-	-	-	-	-
Initiate and facilitate regional & national NGOs networks for policy advocacy	-	-	-	-	55,773	-	-	-	-	-	-	-	-
Initiate and promote climate & nature resilient adaptive agriculture and livelihood	-	-	-	-	27,932	-	-	-	-	-	-	-	-
Activating and strengthening LDMC, LADMIC & traditional administrative structure	-	-	-	-	159,797	-	-	-	-	-	-	-	-
Facilitate Social accountability tools (SAT) on CC implementation and related public institutions and services	-	-	-	-	321,733	-	-	-	-	-	-	-	-
BLP Center Operational Cost	-	-	-	-	27,461	-	-	-	-	-	-	-	-
Outstanding Payable Expenses	-	-	-	-	-	28,000	-	-	-	-	-	-	-
3.1 Daily Allowances	-	-	-	-	-	885,000	-	-	-	-	-	-	-
3.2 Traveling Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-
Organic farming practice (Vegetable-Rice-Cash crop)	-	-	-	-	-	-	-	24,000	-	-	-	-	-
Livestock and poultry	-	-	-	-	-	-	-	6,000	-	-	-	-	-
Nursery (Agro Forestry Based)	-	-	-	-	-	-	-	270,855	-	-	-	-	-
Sowing Distribution to students	-	-	-	-	-	-	-	131,100	-	-	-	-	-
Marketing Of Agricultural Product	-	-	-	-	-	-	-	4,710	-	-	-	-	-
	-	-	-	-	-	-	-	2,500	-	-	-	-	-
	-	-	-	-	-	-	-	52,175	-	-	-	-	-



	1	2	3	4	5	6	7	8	9	10	11	12	13
Univage POCs with LDCs regular meetings as per requirement to for potential resource identification and monitoring the field activities													
Univage building workshop at Union level (Between Union Parishads, Service Providers and POC Leaders) Workshop in each Union or Upazila											120,000		120,000
POC Committee Cash Supports											588,144		588,144
Asst. Lab Technician Salary											1,000,000		1,000,000
Asst. Machine Operator Salary												58,442	58,442
Chief Lab Technician Salary												35,627	35,627
MD Cum Spwan Maker Salary												83,491	83,491
Production Assistance Cum Spwan Maker Salary												95,693	95,693
Electricity Cost												28,298	28,298
Pay Bank (GTT)												146,000	146,000
Phone & IT Rental												200,000	200,000
Raw Materials Purchased (Inv.)												1,950	1,950
Raw Materials (Repairs & Maint.)												285,083	285,083
Air Condition												21,640	21,640
Salary for Accounts Officer												30,569	30,569
Salary for Executive Director												25,000	25,000
Salary for Supervisor												130,000	130,000
Discussion on Safe Water conservation and hygiene												134,000	134,000
Information Board and Laying the foundation stone													
Tube well Placement													
Communication & others													
Honorarium for Project Representative													
Honorarium for Accounts Assistance													
Bank Charge													
Total Payments:	2,571,417	3,592,174	6,265,106	22,180,484	2,851,772	7,548,421	827,146	4,155,777	1,070,032		1002	1,302	11,954
Closing Balance of Fund:											4,828,719	1,358,095	62,148,016
Cash in hand													
Cash at Bank	564,500.00	9,688.31	615.85	54,265.96	556,802		2,190	41,715	3,958.00	1,917		270	270
Outstanding payable					1,200							10,005	1,200,217
Outstanding Advance													1,203
Total Payments & Closing Balance:	3,095,916	3,602,073	6,265,742	22,234,766	3,459,481	7,883,421	929,349	8,219,342	1,074,040	1,967	4,828,719	1,368,300	63,488,890

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Finance Manager
ASHIKA



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, Bandarban, 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 statutory auditor for the last year	Hafiz Ahmed & Co.
Name of the statutory 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 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

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.

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.

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati



Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati

Current Year	Previous Year
30-06-2021	30-06-2020

Note # 7.00 Calculation of Fund Account :

Balance as on 01-07-2020

Add: Surpluses/Deficit during the year

Balance as on 01-07-2021

4,727,550.00	(246,780.00)
(1,549,939.08)	4,974,330.00
3,177,610.92	4,727,550.00

Note # 8.00 Calculation of Loan Received from the General Fund :

Balance as on 01-07-2020

Add: Loan Received during the year

Less: Loan Refunded during the year

Balance as on 01-07-2021

4,622,177.00	4,610,177.00
216,270.00	12,000.00
4,838,447.00	4,622,177.00
(14,270.00)	-
4,824,177.00	4,622,177.00

Note # 9.00 Calculation of Loan Received from the Executive Director :

Balance as on 01-07-2020

Add: Loan Received during the year

Less: Loan Refunded during the year

Balance as on 01-07-2021

10.00 Calculation of Loan Received from the ASHIKA

Note # Human Development Center :

Balance as on 01-07-2020

Add: Loan Received during the year

Less: Loan Refunded during the year

Balance as on 01-07-2021

Note # 11.00 Calculation of Advance & Deposit :

Balance as on 01-07-2020

Add: Advance Paid during the year

Less: Advance Realized during the year

Balance as on 01-07-2021

Note # 12.00 Calculation of Cash in Hand & Bank :

Cash in hand

Cash at Bank

Balance as on 01-07-2021

170,850.00	-
5,793,104.00	3,070,440.00
5,963,954.00	3,070,440.00
(5,242,000.00)	2,899,590.00
721,954.00	170,850.00

10,000.00	-
3,246,000.00	10,000.00
3,256,000.00	10,000.00
(3,902,500.00)	-
(646,500.00)	10,000.00

4,346,885.00	680,545.00
-	3,666,340.00
4,346,885.00	4,346,885.00
-	-
4,346,885.00	4,346,885.00

270.00	550.00
1,290,216.82	3,232,106.00
1,290,486.82	3,232,656.00

নিজাম উদ্দিন

Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati


Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati



ASHIKA Development Associates
Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill District-4500, Bangladesh.
Schedule of Property, Plant & Equipment As
At 30th June, 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	-	-	245,500.00
Building	163,219.00		163,219.00	5%	8,160.95	155,058.05
Furniture & fixture	452,954.00	137,618.00	590,572.00	10%	59,057.20	531,514.80
Motor Cycle	112,506.00		112,506.00	20%	22,501.20	90,004.80
Equipment	6,700.00	550,000.00	556,700.00	20%	111,340.00	445,360.00
Decoration	640,905.00		640,905.00	20%	128,181.00	512,724.00
Air Condition	43,963.00		43,963.00	25%	10,990.75	32,972.25
Auto Lab Machine	199,014.00		199,014.00	20%	39,802.80	159,211.20
Computer & Laptop	86,275.00	199,410.00	285,685.00	20%	57,137.00	228,548.00
Total	1,951,036.00	887,028.00	2,838,064.00	-	437,170.90	2,400,893.10



Name of Organization: ASHIKA Development Associates
Kampha House (2nd Floor), K. K. Roy Road, Rangamati Hill District-4500, Bangladesh.
Name of Project: Communication Conservation under CHTWCA Project
Supported by: SID-CHT, UNDP
Funded by: USAID
Receipts & Payments Account
For the year ended 30 June 2021

Particulars	Notes	Amounts in Taka FY 2020-2021
RECEIPTS:		
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:		3,086,016
PAYMENTS:		
Human Resource & Operational Exp		
Bank Charge, Recruitment & Audit Fees		
Salaries & Benefits		454,506
Office Rent		29,900
Utilities		2,200
Furniture & Equipment		97,750
Laptop, Printers, etc lump sum		199,410
Repair, Maintenance & Cleaning Materials		-
Stationeries, Printing & Supplies		7,898
Fuel, Oil, Repair & Maint.		-
Travel, Lodging & Per diem		43,850
Staff Development & Capacity Building		
Overhead Cost (4%)		96,978
Total Human Resource & Operational Exp		932,492
A. Programme/Training/Workshops/Events		
Conduct analysis (including market research of required inputs and messages)		72,000
Observe National Tree Fair /International Forests Day/World Biodiversity Day/World Wildlife Day 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 per event)		295,861
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)		180,000
Organize workshop to develop advocacy and communication messages with different stakeholders including government, non-government, traditional leaders, hunters and union parishad representatives at district level (50 participants per event)		222,064
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)		285,000
Set up signboards and billboards focusing conservation communication and biodiversity conservation (steel frame, steel pillar, 20ftx10 ft., print on tin-sheet)		534,000
Total Programme/Training/Workshops/Events		1,588,925
Total Expenditure/Payment		2,521,417
Closing Balance		
Cash in hand		
Cash in Bank		564,599
Total Payments:		3,086,016


Project Accounts Officer
ASHIKA


Finance Manager
ASHIKA

Name of Organization: ASHIKA Development Associates

Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill District-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 FY 2020-2021
RECEIPTS:		
Opening Balance:		
Cash in hand		
Cash at Bank		
Revenue:		
and Received from CARITAS		3,600,791
Bank Interest		12
and Received General Fund		1,270
Total Receipts:		3,602,073
PAYMENTS:		
Distribution of Cash for food/direct food package		2,430,000
and Out Charge (1% of the disbursement amount)		6,969
Distribution hygiene kits/hygiene kits package (Annex)		516,781
Salary for Field Coordinator-Implementing Partner		75,000
and Supervisors - Field Offices		138,000
Volunteers from communities		180,000
Traveling, food, mobile bill and hotel bill for field staffs & Volunteers		42,000
Traveling & Daily allowances for IP Head Office staff		19,500
Contribution/Transportation costs		12,319
Logistics Running Costs for IP		12,390
Masks, gloves, hand sanitizers, Vitamin C supplementary and other protective gear for staff		6,399
Office supplies & utilities for Field Offices		5,999
Office communication for IP Office staff		3,600
Publicity (Banner, beneficiary cards etc.) for Regional and IP		11,947
Office rent for field offices		12,000
Project Costs		118,000
and Refund		1,270
Total Expenditure/Payment		3,592,174
Closing Balance		
Cash in hand		9,899
Cash in Bank		
Total Payments:		3,602,073



Project Accounts Officer
ASHIKA


Finance Manager
ASHIKA

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

General Fund - 1
Receipts & Payments Account
For the year ended 30 June 2021

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

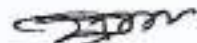

Finance Manager
ASHIKA

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

General Fund (ADA)
Receipts & Payments Account
For the year ended 30 June 2021

Particulars	Notes	Amounts in Taka FY 2020-2021
RECEIPTS:		
Opening Balance:		
Cash in hand		
Cash at Bank		
Revenue:		944,951
EFT Fund received from-MJF		72,923
FGD Fund Received MJF		58,478
Grant Received from Bangladesh NGO Foundation-BNF		200,000
Grant Received from UNDP CHTWCA Project		3,084,016
Fund receipts from WFP Project		4,697,265
Fund receipts from Basic Literacy Project		1,141,950
Grant Received from MJF EILIRA Project		502,757
Fund receipts for Laprosy Mission Project		3,226
Loan Received from the Excutive Director		5,793,104
Grant Received from the SID CHT, UNDP		1,710,400
Fund received from ASHIKA Human Development center		678,000
Office Rent (All Part)		40,000
Indirec cost received from covid 19 project		118,000
Other's Income		24,190
Loan Refum from WFP Poject		3,165,500
Loan Received General Fund		
Total Receipts:		22,234,760
PAYMENTS:		
Fund transfer to WFP Project		4,697,285
Fund transfer to CHT SID UNDP		1,690,400
Fund Transfer to CHTWCA Project(Communication)		3,084,016
Fund Transfer to EILIRA Project		502,757
Over fund Transfer Start Fund Bangladesh		2,597
Loan transfer to WFP Project		3,186,000
Loan transfer to ASHIKA Human davelopment centre		550,000
Salary of Monitoring & management		15,000
Field Facilicator		75,000
Salary of Account Officer		24,975
Salary of Admin Manager		120,000
Salary of Deputy Excutive Director		44,000
Salary Admin Officer		102,000
Salary of Documentation Officer		48,000
Salary of Monitoring Officer		48,000
Salary of Service staff		60,000
Salary of support staff		31,000

Particulars	Notes	Amounts in Taka FY 2020-2021
Office Rent (All Part)		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		
Bath soap		29,000
Detergent Powder		4,500
Mask		375
Plastik mug		2,000
Senitary cloth		10,200
Health Camp		202,830
Miking		102,400
Health Camp		232,000
Survey cost		
Day training on Child Marriage Survey		3,614
Child Marriage situation During Covid-19 Survey Cost		11,383
Technical staff for Conducting Child Marriage Survey		39,130
Total Expenditure/Payment		22,180,494
Closing Banlance		
Cash in hand		
Cash in Bank		54,267
Total Payments:		22,234,760


Finance Manager
ASHIKA

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

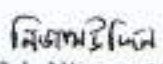
Receipts & Payments Account

For the year ended 30 June 2021

Particulars	Notes	Amounts in Taka FY 2020-2021
RECEIPTS:		
Opening Balance:		
Cash in hand		
Cash at Bank		
Revenue:		997,642
Bank Interest		1,700
Fund Received during the Period from MJF		2,459,119
Total Receipts:		3,458,461
PAYMENTS:		
Bank Charge, Recruitment & Audit Fees		4,150
Salaries & Benefits		1,811,288
Office Rent		133,716
Utilities		55,175
Repair, Maintenance & Cleaning Materials		
Stationeries, Printing & Supplies		30,862
Fuel, Oil, Repair & Maint.		10,223
Travel, Lodging & Perdiem		70,885
Staff Development & Capacity Building		34,674
Training, Meeting & Material for Beneficiaries		
Village level group formation with forest dependent/climate vulnerable communities or youth		90,574
Facilitate process of community based CCA and DRR plan development and execution		
Capacity building of community, potential leaders, NGOs, Headman, Karbari & Union		
Parished on CCA & DRR, GBV		26,329
Promoting community actions for environment protection/ DRR		55,773
Initiate and facilitate regional & national NGOs/CSO network for policy advocacy		27,932
Initiate and promote climate & nature resilient/ adaptive agriculture and livelihood		159,797
Forest Conservation & Watershed management (other than VCF Area)		
Advocacy on forest & environment protection, adaptation and sharing of lessons/ practices		
Activating and strengthening UDMC, UzDMC & traditional administrative structure		321,733
Facilitate Social accountability tools (SAT) on CC interventions and related public institutions and services		
Inception workshop at Upazilla Level		27,661
Total Expenditure/Payment		2,860,772
Closing Balance		
Cash in hand		598,892
Cash in Bank		1,203
Outstanding payable		
Total Payments:		3,458,461


Project Accounts Officer
ASHIKA


Finance Manager
ASHIKA


Md. Nizam Uddin




Anisur Rahman

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

Name of the Project: School Feeding Programme

Funded by WFP

Funded by: World Food Programme

Receipts & Payments Account

For the year ended 30 June 2021

Particulars	Notes	Amounts in Taka
		FY 2020-2021

RECEIPTS:

Opening Balance:

Cash in hand

Cash at Bank

5,156

Revenue:

Fund Received during the Period from WFP(ASHIKA Human Development Centre)

4,697,265

Loan Received from ASHIKA Development Associates

3,186,000

Total Receipts:

7,888,421

PAYMENTS:

1. Food Transfer Modality

Staff Salary-1

156,000

Staff related costs

455,060

Transport

339,663

Storage

40,680

2. CP Direct Support Cost:

Staff Salary

2,976,060

Staff related costs

289,500

Office Rent & Running costs

118,415

Equipment and Supplies

39,868

Management Cost

307,298

Bank Charge

407

Loan Transfer to ASHIKA Development Associates

3,165,500

Total Expenditure/Payment

7,888,421

Closing Balance

Cash in hand

Cash in Bank

Total Payments:

7,888,421


Project Accounts Officer
ASHIKA


Finance Manager
ASHIKA


Md. Nizam Uddin
President
ASHIKA Development Associates




Biplob Chakma
General Secretary

Name of Organization: ASHIKA Development Associates
Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill District-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	Notes	Amounts in Taka
		FY 2020-2021

RECEIPTS:

Opening Balance:

Cash in hand

Cash at Bank

32,180

Revenue:

Loan Received General Fund

2,000

Fund Received by Online from (NFPE)

895,169

Total Receipts:

929,349

PAYMENTS:

BLP Center Stablistement Cost

BLP Center Operational Cost

BLP Center Operational Cost

Others Cost

28,000

Bank Charge

4,150

Outstanding Payable Expenses

895,000

Total Expenditure/Payment

927,150

Closing Banlance

Cash in hand

Cash in Bank

2,199

Total Payments:

929,349



Project Accounts Officer
ASHIKA



Finance Manager
ASHIKA

Md. Nizam Uddin
President



ASHIKA
Development Associates

Name of Organization:ASHIKA Development Associates

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

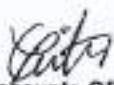
Name of Project: Empowerment through Integrated Livelihood and Right base Actions (EILIRA)


Funded by: Manusher Jonno Foundation (MJF)

Receipts & Payments Account

For the year ended 30 June 2021

Particulars	Notes	Amounts in Taka FY 2020-2021
RECEIPTS:		
Opening Balance:		
Cash in hand		
Cash at Bank		856,503
Revenue:		
Bank Interest		-
Fund Received from MJF		7,363,439
Total Receipts:		8,219,942
PAYMENTS:		
Administrative 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 & Assessment		-
Training, Meeting & Material for Beneficiaries		6,704,655
Gender Mainstreaming		-
Contingency 1%		-
Payable Expenses		200,000
Total Expenditure/Payment		8,155,727
Closing Balance		
Cash in hand		
Cash in Bank		41,715
Outstanding Advance		22,500
Total Payments:		8,219,942


Project Accounts Officer
ASHIKA

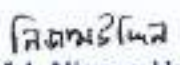

Finance Manager
ASHIKA

Name of Organization: ASHIKA Development Associates
Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill District-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	Amounts in Taka FY 2020-2021
RECEIPTS:		
Opening Balance:		
Cash in hand		
Cash at Bank		
Revenue:		
Loan A/C General Fund		11,000
Fund Received from CARITAS, Bangladesh		1,063,000
Total Receipts:		1,074,000
PAYMENTS:		
3.1 Daily Allowances		24,000
3.2 Travelling Allowances		6,000
Organic farming practice (Vegetable+Rice+Cash crop)		270,855
Livestock and poultry		131,100
Nursery (Agro Forestry Base)		4,710
Sapling Distribution to students		2,500
Marketing Of Agricultural Product		52,175
Bee Keeping and Mushroom(Bee Keeping-45,Mushroom-60)		28,826
Consumable Office Supplies(Stationeries,Nourishment etc)		6,000
Other Services(Utility bills,paper,printing,toner,other exps)		9,671
Vehicle costs(Fuel and Maintainance cost for motor cycle)		-
Honorarium for ED		130,000
Project Support Staff		260,000
Formation of forum for Agro-Ecology at Upazela,District & National Level		10,000
Day observation of National & Int'l		5,000
Agriculture fair /Tree fair		-
Support for Land settlement		99,260
Vaccination and treatment facility for livestock & poultry		18,935
Loan Refund General Fund		11,000
Total Expenditure/Payment		1,070,032
Closing Balance		
Cash in hand		
Cash in Bank		
Total Payments:		3,968
		1,074,000


Project Accounts Officer
ASHIKA


Finance Manager
ASHIKA


Md. Nizam Uddin
President




Biprop Chakma
General Secretary

Name of Organization:ASHIKA Development Associates
Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill District-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
		FY 2020-2021

RECEIPTS:

Opening Balance:

Cash in hand

Cash at Bank

1,997

Revenue:

Sales

Total Receipts:

1,997

PAYMENTS:

Traveling & Conveyance

Salaries

Bank Charges

Office Expenses (Tap, Not Book, Photocopy Etc.)

Trade Licence Renew Cost

Total Expenditure/Payment

Closing Balance

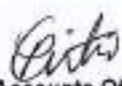
Cash in hand

Cash in Bank


1,997

Total Payments:

1,997


Project Accounts Officer

ASHIKA


Finance Manager

ASHIKA

Name of Organization:ASHIKA Development Associates
Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill District-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
		FY 2020-2021
RECEIPTS:		
Opening Balance:		
Cash in hand		
Cash at Bank		381,917
Revenue:		
Loan from ASHIKA Human Development center		60,000
Fund Received from ASHIKA Human Development Center		3,386,802
Fund Received during the Period from SID UNDP		1,000,000
Total Receipts:		4,828,719
PAYMENTS:		
Personnel Services:		
Project Coordinator		224,000
Community Mobiliser cum Infrastructure Repairing Expert		160,000
Monitoring and Reporting Officer		160,000
Finance and Admin Associate		96,000
Community Mobiliser		648,000
Travel Costs		
Executive Director/Deputy Executive Director		18,000
Project Coordinator		24,000
Community Mobiliser cum Infrastructure Repairing Expert		24,000
Monitoring and Reporting Officer		24,000
Community Mobiliser (Travel at District from Field)		45,000
Daily Allowance		
Executive Director/Deputy Executive Director		3,000
Project Coordinator		12,000
Community Mobiliser cum Infrastructure Repairing Expert		12,000
Monitoring and Reporting Officer		12,000
Community Mobiliser (Travel at District from Field)		65,000
Communications		34,400
Equipment Lease (Multimedia & projector)		48,000
Contingency		36,000
Office Rent (Partial)		32,000
Stationeries/photocopy		23,523
Audit fee		20,000
Bank Charge		1,000
Programme		
PDC leaders trained on leadership, organisational and financial management		150,500

নিমজ্জম উদ্দিন
Md. Nimam Uddin
Associate



Biplob Chakma
General Secretary

Particulars	Notes	Amounts in Taka
		FY 2020-2021
Refreshers training for youth on Repairing and maintenance (for 3 days)		374,114
Selected youth trained on Repairing and Maintenance (R&M) of community assets/infrastructure		492,538
Provide Tool 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		241,500
Linkage PDCs with UDCC's regular meetings as per requirement to for potential resource identification and monitoring the field activities		120,000
Linkage building workshop at Union level (Between Union Parishads, Service Providers and PDC Leaders) 1 workshop in each Union or Upazila		589,144
PDC Committee Cash Supports		1,000,000
Loan Refun 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


Project Accounts Officer
ASHIKA


Finance Manager
ASHIKA


Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati


Biplob Chakraborty
General Secretary
ASHIKA Development Associates
Rangamati



Name of Organization:ASHIKA Development Associates
Kamthe House (2nd Floor), K. K. Roy Road, Rangamati Hill District-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 FY 2020-2021
RECEIPTS:		
Opening Balance:		
Cash in hand		550
Cash at Bank		8,749
Revenue:		
Bank Interest		5
Fresh Mushroom Sales		4,780
Spawn Sales		1,154,216
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		95,693
Production Assistance Cum Spwan Maker Salary		28,298
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
Traveling & Conveyance		5,290
Bank Charges		1,302
Total Expenditure/Payment		1,358,005
Closing Banlance		
Cash in hand		270
Cash in Bank		10,025
Total Payments:		1,368,300


Project Accounts Officer
ASHIKA


Finance Manager
ASHIKA


Md. Nizam Uddin
President
ASHIKA Development Associates




Biprap Chakma
General Secretary
ASHIKA Development Associates

Name of Organization: ASHIKA Development Associates
Kamrhe House (2nd Floor), K. K. Roy Road, Rangamati Hill District-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

Particulars	Notes	Amounts in Taka FY 2020-2021
RECEIPTS:		
Opening Balance:		
Cash in hand		
Cash at Bank		
Revenue:		
Loan Received General Fund		2,000
BNF Fund Received		500,000
Total Receipts:		502,000
PAYMENTS:		
Discussion on Safe Water conservation and hygiene		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 Balance		
Cash in hand		
Cash in Bank		2,000
Total Payments:		502,000


Project Accounts Officer
ASHIKA


Finance Manager
ASHIKA

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati




Biplob Chakma
General Secretary
ASHIKA 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 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.

নিজাম উদ্দিন
Md. Nizam Uddin
President



বীপ্ত চক্ৰবর্তী
Biptop Chakma
General Secretary

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 statutory auditor	Hafiz Ahmed & Co, Chartered Accountants
Name of the statutory 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 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



শ্রীচন্দ্র চক্রমা
Shri Chandra 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 2020-2021 is as follows:

SL	Name	Membership	Education Qualification	Profession
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-

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%

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
Dated: 19 December, 2021


ANISUR RAHMAN & CO.
Chartered Accountants


Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati




Biplob Ghosh
General Secretary
ASHIKA Development Associates
Rangamati