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

 **M I Chowdhury & Co.**

.....Since 1985

Chartered Accountants & Management Consultants

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নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati


Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati

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Consolidated Financial Statements

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

Opinion

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

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

Basis for Opinion

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

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

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

Auditors' Responsibility

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

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

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

নিজাম উদ্দিন
President
ASHIKA Development Associates

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

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

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

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



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

Dated: 09 November 2022
Place: Dhaka


Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

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Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati



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

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

The annexed notes from an integral part of these financial statements

Managing Director


Director / Chairman

Signed in terms of our report of even date annexed

Place: Dhaka
Dated: 09 November 2022


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


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



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

Particulars

Amount in Taka

Income

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


Md. Nizam Uddin
 President
 ASHIKA Development Associates
 Ranganmati


Biplob Chakma
 General Secretary
 ASHIKA Development Associates
 Ranganmati



Particulars

Amount in Taka

Expenditure

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

Total Expenditures

177,452,622

Revenue Surplus/(Deficit)

(8,681,984)

Total Expenditure & Revenue Surplus/(Deficit)

168,770,639

The annexed notes from an integral part of these financial statements

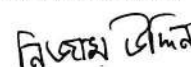
Managing Director

Director / Chairman

Signed in terms of our report of even date annexed

Place: Dhaka

Dated: 09 November 2022


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



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

Particulars

Amount in Taka

Receipts

Opening Balance

Cash in hand

Cash at Bank

270

1,290,217

Capital & Revenue

General Fund: ADA

105,851,865

Conservation Communication under CHTWCA Project

12,961,499

Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh

31

General Fund-1

30,000

ASHIKA Conventions Park

377,517

ASHIKA AVC IN CHT (PART-2) Project

22,307,755

CPPPAEP-CHT Caritas

905,000

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

4,065,727

Bangladesh Jhukipurno Shisusrom (4th state)

2,381,334

CHTWCA Livelihood Project

7,795,106

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

275,230

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

1,894,045

Promoting Engagement of Civil Society in Governance Process of CHT

4,133,389

Basic Literacy Project (64 District)

12,791,775

Shuvolong Safe Drinking Water Social Business

-

Mushroom Seed Social Business

1,762,020

Gender Responsive Education and Skills Programme in CHT

5,412,451

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

9,983,903

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

5,758,902

Microfinance programe

3,003,221

Opening Balance & Total Receipts

202,981,257

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Particulars

Amount in Taka

Payments

Capital & Revenue

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

Total Payments

203,102,251

Closing Balance

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

Total Payments & Closing Balance

202,981,257

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

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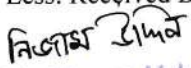

Biplob Chakma
General Secretary
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Rangamati



ASHIKA Development Associates

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

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


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Note Particulars

Amount in Taka	
30 June 2022	30 June 2021

4.04 Loan Transfer to Microfinance Program

Balance from last Account

Add: Payment during the year

Less: Received During the year

Total

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

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

Balance from last Account

Add: Payment during the year

Less: Received During the year

Total

166,000	-
-	-
166,000	-

4.06 Loan return from PECSG Process of CHT Project

Balance from last Account

Add: Payment during the year

Less: Received During the year

Total

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

4.07 Loan return from BASIC Literacy Project (64 district)

Balance from last Account

Add: Payment during the year

Less: Received During the year

Total

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

4.08 Loan from Showrave Kanti Chakma

Balance from last Account

Add: Payment during the year

Less: Received During the year

Total

1,000	-
1,000	-
-	-

5.00 Cash and Cash Equivalent

Cash in hand

Cash at bank

Outstanding payable

Total

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

Details shown in Annexure-C

6.00 Fund & Liabilities

Fund Account

Balance from last Account

Add/Less: Revenue Surplus/(Defeciat)

Total

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

7.00 Loan Payables

7.01 Loan Refund from Jugantar Chakma

7.02 Loan Refund from Robin Chakma

7.03 Loan Refund from Mintu Chakma

7.04 Loan Refund from Jhumalia Chakma

7.05 Loan Refund from Shushovan Chakma

7.06 Loan ASHIKA Development Associates

7.07 Loan from Executive Director

7.08 Loan from General Fund

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

নিজস্ব উদ্ভিদ
Md. Nizam Uddin
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Rangamati



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

Details shown in Annexure-D

Md. Nizam Uddin
President
ASHIKA Development Associates

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

Annexure-A

Project Name: ASHIKA Development Associates (ADA)

Particulars	Cost			Depreciation				Written down Value as at 30.06.22	Written down Value as at 30.06.21
	Balance as on 01.07.21	Addition during the Period	Adjusted during the Period	Balance as at 30.06.22	Dep. Rate	Balance as on 01.07.21	Charge for the Period	Adjusted during the Period	Balance as at 30.06.22
Furniture & Fixture									
Land & Land Development	245,500			245,500	0%		-		245,500
Building	163,219			163,219	5%	8,161	8,161		146,897
Furniture & Fixture	412,735	63,800		476,535	10%	59,057	47,654		369,824
Motor cycle	112,506			112,506	20%	22,501	22,501		67,504
Equipment	357,290			357,290	20%	111,340	71,458		174,492
Decoration	640,905			640,905	20%	128,181	128,181		384,543
Air Condition	43,963			43,963	25%	10,991	10,991		21,982
Auto Lab Machine	199,014			199,014	20%	39,803	39,803		119,408
Computer & Laptop	285,685			285,685	20%	57,137	57,137		171,411
Total	2,460,817	63,800	-	2,524,617		437,171	385,885	-	823,056
									2,023,646

Project Name: CHTWCA-Livelihood Project

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

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

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




Md. Nizam Uddin
 President
 ASHIKA Development Associates
 Ranganadi

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



নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

দীপক চক্রবর্তী
General Secretary
ASHIKA Development Associates
Rangamati

ASHIKA Development Associates Project Wise Statement of Receipts and Payments for the year ended 30th June 2022																					
PARTICULARS	General Fund- ADA	Conservation Communication under CHTWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	General Fund- 1	ASHIKA Conversion as Park	ASHIKA AVC IN CHT (PART- 2) Project	CPTPAEP CHT Caritas	Empowerment through Integrated Livelihood and Right base Actions (EILIRA), MJF	Bangladesh Jukjurma Shiksham (4th state)	CHTWCA Livelihood Project	Skill Development Training Livelihood Activities for Destitute Women of CHT	Strengthen civil society & public institutions to combatting violence based gender build community resilient to adopt climate change project"	Promoting Engagement of Civil Society in Governance Process of CHT	Basic Literacy Project (64 District)	Shavulo ng Safe Drinking Water Social Business	Mushroom Seed Social Business	Gender Responsive Education and Skills Programme in CHT	Women and Girls Empowerment in CHT Through Education & Skills Project, UNDP	ASHIKA AVC IN CHT (PART-1) Project, UNDP	Microfinance programme	TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
RECEIPTS:																					
Opening Balance:																					-
Cash in hand																					270
Cash at Bank	54,267	564,599	9,899	656			3,968	41,715			2,000	598,892		2,199	1,997	10,025					1,290,217
CAPITAL:																					-
Loan Received:																					1,000
Loan Received from Showmra Kanti Chakma		1,000																			1,000
Loan: Received from Jugantar Chakma						2,000															2,000
Loan: Received from Robin Chakma						1,000															1,000
Loan: Received from Robin Chakma						3,605,000						249,690		1,480,000		150,000	1,461,800	31,000	166,000	3,001,000	10,263,990
Loan Received from ASHIKA Development Associates												1,000									1,000
Loan Received from Marita Chakma	1,583,300																				1,583,300
Loan Received from Humalia Chakma	360,000																				360,000
Loan Received from Shuhovan Chakma	13,627,990				5,000									330,000							13,962,990
Loan Realized																					3,563,942
Loan return from AVC in CHT (Part-2) Project	3,563,942																				3,563,942
Loan return from GRESIP in CHT Project	1,243,800																				1,243,800
Loan return from PEGSG Process of CHT Project	119,500																				119,500
Loan return from MFC-CCA Project	174,109																				174,109
Loan return from BASIC Literacy Project (64 shared)	1,480,000							22,500													1,480,000
Outstanding advance								22,500													22,500
Total Capital Received:	22,292,641	1,000			5,000	3,608,000		22,500				249,690	120,500	1,810,000		150,000	1,461,800	31,000	166,000	3,001,000	32,919,131
REVENUE:																					
Grant/Fund Received from UNDP (AVC Part-1)	4,709,805																				4,709,805
Grant/Fund Received from UNDP (AVC Part-2)	18,696,255					18,696,255															37,392,510
Grant/Fund Received from UNDP (CHTWCA-Livelihood)	7,791,956									7,791,956											15,583,912
Grant/Fund Received from UNDP (Conservation Communication)	12,956,799	12,956,799																			25,913,598
Grant/Fund Received from Women and Girls Empowerment Project	9,948,103																	9,948,103			19,896,206
Grant/Fund Received from Basic Literacy (64 district)	10,980,975																				10,980,975
Grant/Fund Received from (BRAC)																					3,950,651
Grant/Fund Received from Buddha Bank (Japon)	547,048																				547,048
Grant/Fund Received from MJF-EILIRA Project	4,020,777																				4,020,777
Grant/Fund Received from GRESIP in CHT Project	3,950,651																				3,950,651
Grant/Fund Received from PEGSG Process CHT project	4,011,789																				4,011,789
Grant/Fund Received from Labor Project	2,381,334																				2,381,334
Grant/Fund Received from Larusny Mission	100,250																				100,250
Grant/Fund Received from Event Management (Indl	820,820																				820,820
Grant/Fund Received from ADBE Fund (Survey)	22,704																				22,704
FGD Fund from MJF																					71,122
Survey Fund received from MJF (Child Marriage)																					71,122
Loan: Water harvesting fund received from MJF	139,674																				139,674


बिजाय ऐमि


Chakma
General Secretary
ASHIKA Development Associates
Ranganati

PARTICULARS	General Fund: ADA	Conservation Communication under CHTWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	General Fund - 1	ASHIKA Conventions Park	ASHIKA AVC IN CHT (PART-2) Project	CPPPAEP CHT Caritas	Empowerment through Integrated Livelihood and Right based Actions (EILRA), MJF	Bangladesh Jhalpurno Shiksham (4th state)	CHTWCA Livelihood Project	Skill Development Training Livelihood Activities for Destitute Ethnic Women of CHT	Strengthen civil society & public institutions to address gender based violence & build community resilient to climate change project*	Promoting Engagement of Civil Society in Governance Process of CHT	Basic Literacy Project (64 District)	Shyolung Safe Drinking Water Social Business	Micro Small Business	Gender Responsive Education and Skills Programme in CHT	Women and Girls Empowerment in CHT Through Education & Skills Project, UNDP	ASHIKA AVC IN CHT (PART-1) Project, UNDP	Microfinance programme	TOTAL	
Overhead Recovery																						
Office Rent (All Part)	531,998																					531,998
Utilities Cost	48,293																					48,293
Repair & Maintenance	23,500																					23,500
General Expenses	750																					750
Audit Fees	2,337																					2,337
Postage & Communication	75,658																					75,658
Indirect Cost Received from COVID-19 Project	9,669																					9,669
Overhead Received from (CHTWCA Livelihood Project)	87,333																					87,333
Overhead Received from (CHTWCA Project Communication)	247,456																					247,456
Overhead Received from (AVC in CHT Part-1 Project)	262,001																					262,001
Overhead Received from (AVC in CHT Part-2 Project)	648,456																					648,456
Overhead Received from (PECSG Process of Project)	200,372																					200,372
Overhead Received from (W&GE Project)	214,811																					214,811
Fund received from ASIA Foundation																						4,011,789
Loan received from GRAUS, Bandarban																						5,389,402
Fund from Bangladesh Jhalpurno Shiksham																						2,381,334
Project Fund received: Basic Literacy																						10,980,975
Fund Received from CARITAS Bangladesh																						275,000
Grant from Bangladesh NGO Foundation-BNF																						905,000
Stationeries Printing & Supplies																						2,882
Fund Received from MJF																						1,640,793
Hall Room Rent from ASHKA Convention Park																						334,851
Spawan Sales																						3,600
Bank Interest																						18,850
Other's Income																						4,013,327
4,927																						905,000
Total Revenue Receipts:	83,559,224	12,960,499	31	30,000	372,517	18,699,755	905,000	4,013,327	2,382,334	7,795,106	275,230	1,644,355	4,012,889	10,981,775	-	1,612,020	3,950,651	9,951,903	5,592,902	2,221	168,771,639	
Total Receipts:	105,851,865	12,961,499	31	30,000	377,517	22,307,755	905,000	4,065,727	2,382,334	7,795,106	275,230	1,894,045	4,133,389	12,791,775	-	1,762,020	5,412,451	9,982,903	5,758,902	3,003,221	201,690,770	
Operating Balance & Total Receipts:	105,906,132	13,526,098	9,939	30,656	377,517	22,307,755	908,968	4,107,442	2,382,334	7,795,106	277,230	2,492,937	4,133,389	12,793,974	1,997	1,772,315	5,412,451	9,982,903	5,758,902	3,003,221	202,881,256	
PAYMENTS:																						
CAPITAL:																						
Furniture & Fixture (Conference Table-2 set, Conference Chair-4, Chair-6, File Cabinet-2 and Drawer-3)																						155,200
Furniture & Fixture (Visitor Chair-1, Visitor Chair without handle-7, Executive Table-1, Executive Table-small-2, Computer Table-1, File Cabinet-1 and Multipurpose self-1)																						79,997
Furniture (Executive Table-1, Executive Chair-1, Book Self-1, Board Almirah-1, Corner Self-1)																						
Equipment (Laptop Dell Vostro-2, Laptop Dell inspiron-1, Camcorder-1, Scanner-1, and Portable Harddisk 1)																						
Motor Bikes-3 (Hero Glamour)																						
Equipment (Laptop-5, Printer-1, Selling Fan-2, Camera-1 and Scanner-1)																						
Furniture (Chair-8, Wooden Chair-3, File Cabinet-1, Drawer Unit-1 and Conference Table-2 set)																						
Loan Refund Executive Director																						
Loan Refund to Shavarone Kanti Chakma																						
Loan Transfer to AVC in CHT Project (Part-2)																						
Loan Transfer to AVC in CHT Project (Part-1)																						
Loan Transfer to Microfinance Program																						
Loan Transfer to GRESIP in CHT project																						
Loan Transfer to PECSG process of CHT project																						
Loan Transfer to MJF CCA project																						
7,169,000																						
166,000																						
3,001,000																						
1,459,800																						
119,500																						
249,600																						
83,393																						
420,000																						
257,248																						
63,800																						
155,200																						
202,881,256																						
3,003,221																						
5,758,902																						
9,951,903																						
9,982,903																						
5,412,451																						
1,772,315																						
1,612,020																						
334,851																						
2,882																						
275,000																						
905,000																						
10,980,975																						
2,381,334																						
5,389,402																						
4,011,789																						
214,811																						
200,372																						
648,456																						
262,001																						
247,456																						
87,333																						
9,669																						
75,658																						
2,337																						
750																						
23,500																						
48,293																						
531,998																						




 Md. Nizam Uddin
 President
 ASHKA Development Associates


 Biplob Chakma
 General Secretary
 ASHKA Development Associates
 Ramjurnati

PARTICULARS	General Fund: ADA	Conservation Communication under CHTWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	ASHIKA Conventions Park - 1	ASHIKA AVC IN CHT (PART-2) Project	CEPPAEP-CHT Caritas	Empowerment through Integrated Livelihood and Rights Action (EILIRA), MJF	Bangladesh Shikshon Shikshon (4th state)	CHTWCA Livelihood Project	Skill Development Training on Livelihood Activities for Destitute Ethnic Women of CHT	Strengthen civil society & institutions to address gender based violence & build community resilient to climate change project"	Promoting Engagement of Civil Society in Governance Process of CHT	Basic Literacy Project (64 District)	Shavdo ng Safe Drinkin g Water Social Business	Mushroom Secd Social Business	Gender Responsive Education and Skills Programme in CHT	Women and Girls Empowerment in CHT Through Education & Skills Project, UNDP	ASHIKA AVC IN CHT (PART-1) Project, UNDP	Microfinance programs	TOTAL
Loan Transfer to Basic Literacy (64 district) project	1,480,000											119,500	1,480,000							1,480,000
Loan return to ASHIKA Development Associates	-	1,000		31,000									330,000				31,000			3,049,409
Loan refund to Executive Director	7,677,050		-	31,000																8,038,050
Total Capital Payments:	21,385,540	2,000		31,000	447,800	-	-	-	83,393	-	174,109	119,500	1,810,000	-	-	-	788,245	-	-	26,085,687
REVENUE:																				
Fund Transfer to AVC in CHT Project (part-1)	4,709,805																			4,709,805
Fund Transfer to AVC in CHT Project (part-2)	18,696,255																			18,696,255
Fund Transfer to CHTWCA Livelihood project	7,791,956																			7,791,956
Fund Transfer to CHTWCA Communication project	12,956,799																			12,956,799
Fund Transfer to MJF-EILIRA Project	4,020,777																			4,020,777
Fund Transfer to GRESP in Cht project	3,950,651																			3,950,651
Fund Transfer to PEGNSG process of ch project	4,011,789																			4,011,789
Fund Transfer to Women and Girls Empowerment project	9,948,103																			9,948,103
Fund Transfer to Basic Literacy (64 district) project	10,980,975																			10,980,975
Fund Transfer to over fund transfer to MJF	1,732																			1,732
Fund Transfer to Labor Project	2,381,234																			2,381,234
Event management cost	1,560,731																			1,560,731
Salary & Benefit	1,033,000					2,799,000														3,832,000
Office Rent (All Part)	422,450																			422,450
Staff & Org. Development Capacity Building	436,950																			436,950
Utilities	36,819																			36,819
Postage & Communication	66,448																			66,448
Rent & Maintenance	8,495																			8,495
General Expenses	14,055																			14,055
ADB Survey cost	73,600																			73,600
Meeting expenses (Leprosy)	43,476																			43,476
School Center Materials cost	1,381,500																			1,381,500
Others Cost	3,850																			3,850
Rain Water Setup cost	139,674																			139,674
Survey cost (Covid-19)	71,122																			71,122
Survey cost (Start Fund)	15,553																			15,553
Operational Expenses	87,600																			87,600
NGO Overhead Cost	243,914																			243,914
Overhead Cost Payment to ASHIKA		509,961																		509,961
Human Resource & Operational Expenses																				-
Programme / Training / Workshop / Events		9,450,683			209,105															9,450,683
Provide training on reporting at district level [1 day X 4 batches @20 participants] (Headman)					7,943,120															7,943,120
Training on Traditional System (Case management, documentation, roles & responsibilities, HR, Gender etc) for traditional leaders [13 days x 39 batches @ 30 participants] at district level																				
Training/orientation on Traditional justice mechanism for the elected public representatives of Union parishad and Upazila Parishad at district level [330 representatives, 11 batches, 2 days per, 30 participants per batch]					1,917,443															1,917,443
Support 90 Headman to improve traditional courts with kind support @ BDT 7450					670,500															670,500
Exchange/Exposure Visit within circles					78,400															78,400
6 months Volunteers/ Internship for 3 CHT Youths					184,752															184,752
Travel and other costs for interns					13,500															13,500
Monitoring visit by Regional Council, District Administration & Circles					90,000															90,000
Monitoring visit by UNO and other officials					74,910															74,910
Courtward Meeting by Community Mobilizer					840,393															840,393
Capacity building of youth groups on popular theatre making skills on traditional justice.					409,448															409,448
Staging of popular theatre/ awareness sessions by youth groups at Mouza level [2 per UP]					1,001,556															1,001,556




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Biplob Chakma
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PARTICULARS	General Fund: ADA	Conservation Communication under CHTWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	General Fund - 1	ASHIKA Conventions Park	ASHIKA AYC IN CHT (PART-2) Project	CPPPAEP CHT Caritas	Empowerment through Integrated Livelihood and Rights based Actions (ELLIRA), RUF	Bangladesh Juddhurm Shikarm (4th state)	CHTWCA Livelihood Project	Skill Development Training on Livelihood Activities for Destitute Ethnic Women of CHT	Strengthen civil society & public institutions in addressing gender based violence & build community resilience to adopt climate change project	Promoting Engagement of Civil Society in Governance of CHT	Basic Literacy Project (4 District)	Shovel Digging Safe Drinking Water Social Business	Mushroom Seed Social Business	Gender Responsive Education and Skills Programme in CHT	Women and Girls Empowerment in CHT Through Education & Skills Project, UNDP	ASHIKA AYC IN CHT (PART-1) Project, UNDP	Microfinance or programme	TOTAL
Awareness campaigns (discussion session, day observation, cultural programme, film show, theatre, leaflet and poster distribution etc.) at Upazila level						513,250															513,250
Transport (Govt. Higher Official such as DC, CHTRC, HDC, UNO and other senior staffs and transportation of programme goods and exceptional events) and other cost						63,528															63,528
Village Courts Assistant (VCA) Salary [5 VCAs for 12 months and 1 month bonus]						660,000															660,000
Village Courts Assistant (VCA) Furniture [per UP]						175,000															175,000
Village Courts Asstt (VCA) Office cost [12 months]						89,773															89,773
Village Courts Assistant (VCA) Travel [12 months]						27,500															27,500
Village Police incentives [10 VP X 9 months x Per month x 5 UPs]						120,000															120,000
Training on Village Court for UP Chair, Panel Chair and UP members at district level (3 days long residential) [13 UP representatives per UP X 5 UPs]						796,657															796,657
Training on Village Courts for UP Secretary and VCA at district level (5 days long residential) [2 persons per UP x 5 UPs]						181,005															181,005
Orientation program on Village Court for Village Police (1 day non-residential at Upazila level) [10 VPs per UP X 5 UPs]						45,451															45,451
Quarterly Coordination meeting at UP with UP functionaries and Traditional Leaders on VC at UP level [4 nos x 5 UPs] by CM						349,358															349,358
Monthly coordination meeting with VCA [1/2 Upazila X 12 months] by FCCM						54,840															54,840
Sensitization workshop on Village Court with different stakeholders at district level [Day long workshop at districts]						72,780															72,780
Awareness activity at UP level						268,250															268,250
Court Yard Meeting (CYM) [9 wards x 1 CYM per quarter x 5 UPs]						87,981															87,981
Field monitoring by the designated officials to ensure legal compliance and quality of VC decision making and data collection for Action Research						173,409															173,409
Salary- Project Coordinator ???						440,000															440,000
Community mobilizer (3 mobilizer 12 months for strengthening traditional justice system & 1 month bonus)						1,100,000															1,100,000
Community Mobilizer (1 Mobilizer for 1 year for Action Research at VCs of Union Parishad and 1 month bonus)						220,000															220,000
Popular Theater expert (12 months & 1 month bonus)						220,000															220,000
Training Officer (1 Training Officers for 12 months and 1 month bonus)						308,000															308,000
Monitoring and reporting officers (For 12 months and 1 month bonus)						308,000															308,000
Training Associates (1 Training Associate for 12 months and 1 month bonus)						253,000															253,000
Finance & Admin Officer ???						275,000															275,000
NGO Operational cost (Partial Honorarium of Executive Director for 12 months and 1 month bonus, Office rent and maintenance, Utility, Office Expenditure, Office stationeries and photocopies, Internet and mobile bill allowance for 2 staffs in CHTRC as well, Logistic support, Fixed asset maintenance cost, Look, electric equipment and miscellaneous for 12 months)						484,958															484,958
Programme Cost						5,726,251															5,726,251



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PARTICULARS	General Fund: ADA	Conservation Communication under CHTWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	General Fund: ADA	ASHIKA Conventions Park - 1	ASHIKA AVC IN CHT (PART-2) Project	CPPPAEP CHT Caritas	Empowerment through Integrated Livelihood and Right base Actions (ELIRA), MJF	Bangladesh Juddharmo Shikshom (4th state)	CHTWCA Livelihood Project	Skill Development Training on Livelihood Activities for Destitute Women of CHT	Strengthen civil society & institutions to address violence & build community resilient to climate change project"	Promoting Engagement of Civil Society in Governance Process of CHT	Basic Literacy Project (64 District)	Shrimp Safe Drinking Water Social Business	Mushroom Social Business	Gender Responsive Education and Skills Programme in CHT	Women and Girls Empowerment in CHT Through Education & Skills Project, UNDP	ASHIKA AVC IN CHT (PART-1) Project, UNDP	Microfinance programme	TOTAL
Mobilization and organization (Formation) of Village Conservation Forum (VFC)										40,000											40,000
Quarterly Village Conservation Forum (VC on F) meeting: 3 meeting										59,940											59,940
RE Regeneration survey ANR sites										98,000											98,000
Business demonstration and leadership training to select women and girl stakeholders										266,682											266,682
Livelihood skill demonstration training										33,700											33,700
Small enterprise skill demonstration training including women										705,161											705,161
Provide field demonstrations support on identified livelihoods										345,902											345,902
Assistance forest on promoting eco tourism										2,545,000											2,545,000
Establishing multipurpose women center										40,000											40,000
Provide small business development and demonstrations support and leadership skills										120,000											120,000
Establish market linkages through input & service providers										50,000											50,000
Awareness activities on Indigenous Natural Resources Management Practices in CHT										34,364											34,364
Bank Charge, Recruitment & Audit Fees											2,150										2,150
Salaries & Benefits											1,847,617										1,847,617
Office Rent											139,068										139,068
Utilities											43,653										43,653
Repair, Maintenance & Cleaning Materials											5,214										5,214
Stationeries, Printing & Supplies											20,319										20,319
Fuel, Oil, Repair & Maintenance											14,324										14,324
Travel, Lodging & Perdiem											37,550										37,550
Staff Development & Capacity Building											36,450										36,450
Village level group formation with forest dependent/ eliminate vulnerable communities or youth											36,750										36,750
Promoting community actions for environment protection/ DPR											14,693										14,693
Initiate and facilitate regional & national NGOs/CSO network for policy advocacy											4,000										4,000
Activating and strengthening UDMC, (No Suggestions) & traditional administrative structure											34,125										34,125
Facilitate Social accountability tools (SAT) on CC interventions and related public institutions & services											43,262										43,262
Covid-19 Activities											38,450										38,450
Salaries & Benefits											674,899										674,899
Office Rent											194,336										194,336
Electricity Cost											231,000										231,000
Raw Back (GTT)											180,000										180,000
Raw Materials Purchased (Inv)											465,540										465,540
Trade License renew cost											800										800
Travel, communication and Conveyance											5,270										5,270
Cost Purchase											150,000										150,000
Information Board (3/5)											2,000										2,000
Mushroom Cultivation training with Mushroom Seed distribution											20,000										20,000
Honorarium for Project Representative											48,000										48,000
Honorarium for Accounts Assistance											51,600										51,600
Office Stationery											500										500
Audit reports Fee											1,185										1,185
Executive Director Shared-8% (BDT 10,000/- per month, 1 month gross salary as festival bonus)																					91,667



নিজাম উদ্দিন
Md. Nizam Uddin
ASHIKA Development Associates
President

শেখ চান্না
General Secretary
ASHIKA Development Associates
Rangamat

PARTICULARS	General Fund: ADA	Conservation Communication under CHTWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	General Fund - 1	ASHIKA Community in Park	ASHIKA AVC IN CHT (PART-2) Project	CFPPAEP CHT Caritas	Empowerment through Integrated Livelihood and Right based Actions (EILRA), MJF	Bangladesh Jharkhura Shikshun (4th state)	CHTWCA Livelihood Project	Skill Development Training on Livelihood Activities for Displaced Ethnic Women of CHT	Strengthen civil society & public institutions to address gender based violence & build community resilient to adopt climate change project"	Promoting Engagement of Civil Society in Governance Process of CHT	Basic Literacy Project (64 District)	Shavabong Safe Drinking Water Social Business	Mushroom Seed Social Business	Gender Responsive Education and Skills Programme in CHT	Women and Girls Empowerment in CHT Through Education & Skills Project, UNDP	ASHIKA AVC IN CHT (PART-1) Project, UNDP	Microfinance programme	TOTAL	
Project Coordinator(01),(BDT 23,000/- per month, 1 month gross salary as festival bonus)													210,833								210,833	
Monitoring and Evaluation Officer (01) (BDT 14,500/- per month, 1 month gross salary as festival bonus)													132,917								132,917	
Project Accounts & Admin Associate(01)(BDT 12,000/- per month, 1 month gross salary as festival bonus)													110,000								110,000	
Upazila Project Officers (05), BDT 12,000/- per month, 1 month gross salary as festival bonus)													550,000								550,000	
Office Rent													104,000								104,000	
Electricity (Shared)													7,200								7,200	
Stationeries & Supplies(including COVID19 precautionary safety measures for project team)													4,000								4,000	
Printing Materials													26,538								26,538	
Travelling (Project team-08: ED, PC, M & EO, UPOs; Field Visits Per month: PC-3, UPOs-50, M & EO-10 and Quarterly 1 time by ED, Total visits: 950 time)													2,701								2,701	
Laptop (HP Pavilion 15-ag0077TU Core i5 11th Gen 15.6" FHD Laptop)													100,800								100,800	
Printer Canon LBP6300dn													159,120								159,120	
File Cabinet (Drebi)													24,310								24,310	
Scanner (AVISION AD120S Document Scanner)													32,211								32,211	
Enlistment of 200 PDCs from 5 Upazilas of Rangamati Hill District through meetings with community members and local govt. bodies, Traditional Institutions etc. at Pura level based on PDCs activities; Each meeting cost: Banner- 300*1=500/-;Snacks- 30*30=900													17,680								17,680	
Development of PDC Leader's 2000 handbook on RTI and basic LG and public services, these will be provided to Executive Committee Members													277,905								277,905	
Production and Distribution of 10000 IEC Materials (handbook) on Local institutional laws in CHTs among local populace of 200 paras, to allow for modifications based on feedback from community members and impact at para level and that will be finalized in consultation with Dower													160,000								160,000	
400 PDC Leaders will be trained through a 3-days long Training of Trainer (ToT) on RTI at District/Upazila level in 16 holidays (Banner cost: 700*1=700/-;Snacks 2 time: 50*25*3=3750/-;Lunch: 180*25*3=13500/-;TA: 300*25*3=22500/- Total Cost: Tk. 40,130/-per Batch,													800,000								800,000	
A PDC Leader's Follow-up Committee will be formed at district level, consisting of 5 PDC leaders, 2 Representatives from PDC-facilitating NGOs, one(01) Representative from Hill District Council/INDP/ADB and one(01) project staff, will do regular follow up through regular meetings (half day-long) from 2nd project month, Total 9 Members, Each Meeting Cost: Banner: 700*1=700/-;Snacks: 50*9*1=450/-;Lunch: 250*9*1=2250/-;TA: 700*8*1=5600/-;Safety measures and Miscellaneous cost: 1000/-, In total=Tk. 10,000;													642,065								642,065	
													69,902									69,902


 Diplop Chakma
 General Secretary
 ASHIKA Development Associates
 Rangamati

নিজাম উদ্দিন
 Md. Mizam Uddin
 General Secretary
 Ashika Development Associates
 Rangamati



P A R T I C U L A R S																				
General Fund: ADA	Conservation Communication under CHTWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	General Fund - 1	ASHIKA Conversion in Park	ASHIKA AVC IN CHT (PART- 2) Project	CPPPAEP CHT Caritas	Empowerment through Integrated Livelihood and Right base Actions (ELIRA), MJF	Bangladesh Jhalpurno Shikshon (4th state)	CHTWCA Livelihood Project	Skill Development Training on Livelihood Activities for Destitute Ethnic Women of CHT	Strengthen civil society & public institutions to address gender based violence & build community resilient to adopt climate change project"	Promoting Engagement of Civil Society in Governance Process of CHT	Basic Literacy Project (64 District)	Shavdo ng Safe Drinking Water Social Business	Mushroom Seed Social Business	Gender Responsive Education and Skills Programme in CHT	Women and Girls Empowerment in CHT Through Education & Skills Project, UNDP	ASHIKA AVC IN CHT (PART-1) Project, UNDP	Microfinance programme	TOTAL
Conduct 600 education sessions on RTI and other laws at 200 PDC level. Each UPO will conduct 3 education sessions (2 hour long) against each PDC; at least 20-25 PDC members will be present, resolutions of sessions will be maintained UPOs. Each Session cost-Struck: 30*25= Tk. 750/-												224,975								224,975
Indirect Costs transfer to ASHIKA		9,669																		9,669
Total Programme cost as per schedule											1,203					4,156,607	5,942,317	5,563,666		15,662,590
Miscellaneous										2,945			3,225							11,453
Bank Charge	10,250		261	656				1,840	-	7,704,881		2,318,828	10,981,322	615					5,875	29,288
Total Revenue Payments:	90,952,462	13,249,998	9,930	30,656	339,553	21,855,989	904,841	4,104,682	7,704,881	276,230		3,954,976	12,791,322	1,752,460	1,752,460	4,156,607	6,277,105	5,758,329	5,875	177,016,564
Total Payments:	112,338,302	13,251,998	9,930	30,656	370,553	22,303,789	904,841	4,104,682	7,780,274	276,230		4,074,476	12,791,322	1,752,460	1,752,460	5,400,407	7,065,350	5,758,329	5,875	203,102,251
Closing Balance of Fund:																				-
Cash in hand			-	-	1,763			494		6,832		58,913	2,652		19,855	12,044	2,917,553	573	2,997,346	1,763
Cash at Bank	22,670	274,100	-	5,201		4,127	2,760												6,332,082	6,332,082
Outstanding payable	(6,454,840)		-	-															(6,454,840)	(6,454,840)
Outstanding Advance			-	-																
Total Payments & Closing Balance:	105,906,132	13,526,098	9,930	30,656	377,517	22,307,755	908,968	2,382,334	7,795,106	277,230	2,492,937	4,133,389	12,793,974	1,997	1,772,315	5,412,451	9,982,903	5,758,902	3,003,221	202,981,257

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

শাপট চাকমা
General Secretary
ASHIKA Development Associates
Rangamati



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

Annexure-C

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

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

Biswajit Chakma
General Secretary
ASHIKA Development Associates
Rangamati



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

নিজাম উদ্দিন

Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

Chakma
General Secretary
ASHIKA Development Associates
Rangamati



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

Annexure-D

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

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

Bijoy Chakma
General Secretary
ASHIKA Development Associates
Rangamati



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

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

শ্রীমান উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati


Bipan Chakma
General Secretary
ASHIKA Development Associates
Rangamati



Dated, Dhaka
09 November 2022

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

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

Dear Sir,

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

Methodology Applied:

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


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

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

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

Scope of audit:

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


Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

1


Aplop Chakma
General Secretary
ASHIKA Development Associates
Rangamati



Background information:

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

Corporate information of the Organization:

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

Mission and Vision of the Organization

Mission:

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

Vision:

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

Goal:

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

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

Birol Chakma
General Secretary
ASHIKA Development Associates
Rangamati



Major Objectives of the organization:

Major objectives of the organization are as follows:

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

List of Executive Committee Members of the ASHIKA Development Associates:

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

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

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

3

Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati



Observation and Recommendation:

Internal Control System:

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

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

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

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

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

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

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

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

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

2.0 Supervision and monitoring oversight

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

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

পরিচালক
Rup Chakma
General Secretary
ASHIKA Development Associates
Rangamati

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

3.0 Fixed Assets

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

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

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

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

4.0 Orientation Training needs for Accounts personnel

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

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

9.0 Maintenance of Attendance Registers

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

Recommendation: Proper monitoring should be conducted continuously.

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

5


Biplop Chakma
General Secretary
ASHIKA Development Associates
Rangamati



10.0 Maintenance of Personnel Files:

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

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

General Observations and Comments:

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

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

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

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

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

Acknowledgement

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

Thanking you

Dhaka, Bangladesh
Dated: 9 November 2022



M I Chowdhury & Co.
Chartered Accountants

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati

6

Biplob Chakma
General Secretary
ASHIKA Development Associates



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

Telephones (880-2): 831 8179, Cell : 01732 559933, 01819 252656

E-mail : arcobd@gmail.com

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates


Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati

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

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আনিছুর রহমান এন্ড কোং

ANISUR RAHMAN & CO
Chartered Accountants

70/C, Purana Paltan Line, 3rd Floor
VIP Road, Dhaka-1000
☎ 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

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

নিজাম উদ্দিন

Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati



Biplot Chakma
General Secretary
ASHIKA Development Associates

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 from the General Fund	8.00	4,824,177.00	4,622,177.00
Loan Received from 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

29 DEC 2021

নিজাম উদ্দিন
Md. Nizam Uddin
President

Anisur Rahman & Co.
Chartered Accountants

Biplob Chakma
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	-

29 DEC 2021

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Mr. Anisur Uddin


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 Parisad 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	-
BLP 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	-
Sapling 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 Tol 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	-
Asst. Lab Technician Salary	58,442.00	-
Asst. Machine Operator Salary	35,627.00	-
Chief Lab Technician Salary	83,491.00	-
MO 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	-
Air 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
Wash	-	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 (EILIRAT)	-	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
Udaghta 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:		
Loan Received General Fund	5,270.00	12,000.00
Loan from ASHIKA Human Development center	60,000.00	10,000.00
Loan Received	200,000.00	-
Loan A/C General Fund	11,000.00	-
Loan Received from the Executive Director	5,793,104.00	3,070,440.00
Loan Received from ASHIKA Development Associates	3,186,000.00	-
Loan Return from WFP Project	3,165,500.00	-
Loan Return from SID UNDP Project	59,000.00	-
Loan Return 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	-
EFT Fund received from-MJF	72,923.00	-
RGD 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 Laprosy Mission Project	3,226.00	-
Grant Received from the SID CHT, UNDP	1,710,400.00	-
Fund received from ASHIKA Human Development center	678,000.00	-
Indrec 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
Grant Received from the SID CHT, UNDP	-	3,822,720.00
Office Rent (All Part)	-	376,981.00
Project wise Electricity & Utilities Cost Recrived/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

নিজাম উদ্দিন
Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati




Diplop 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 shad representatives at district level (50 participants per event)	222,064.00	-
Materials (Audio visual/ print) on integrated ecosystem management of VCFs, headwater fish 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	-
Cash Out Charge (1% of the disbursement amount)	6,969.00	-
Contribution hygiene kilts/hygiene kits package (Annex)	516,781.00	-
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	-
Traveling & Daily allowances for IP Head Office staff	19,500.00	-
Contribution/Transportation costs	12,319.00	-
Logistics Running Costs for IP	12,390.00	-
Masks, gloves, hand sanitizers, Vitamin C supplementary and other protective gear for staff	6,399.19	-
Office supplies & utilities for Field Offices	5,998.50	-
Office communication for IP Office staff	3,600.00	-
Publicity (Banner, beneficiary cards etc,) for Regional and IP	11,947.00	-
Direct 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	-
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	-
Expense against Office rent	13,000.00	-
Staff training & Development	1,600.00	-
Group Discussion for Corona Virus	7,654.00	-
Utilities Cost (Electricity, GAS, WASA & others)	22,943.00	-
Message & Communication	9,374.00	-
General Expenses	2,700.00	-
Staff development	600.00	-
Seed cost START Fund	46,835.00	-
Security (Advance 3rd Party) Shop for IGA	300,000.00	-
General Meeting cost	3,700.00	-
Group Discussion cost	33,168.00	-
Management Cost	307,298.00	-
General Expenses(Start Fund)	93,584.00	-
Seed cost	29,000.00	-
Disinfectant Powder	4,500.00	-
Mask	375.00	-
Thermometer	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	-
Advisory 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	-
Identifying and strengthening UDMC, UzDMC & traditional administrative structure	27,681.00	-
Facilitate Social accountability tools (SAT) on CC interventions and related public institutions and services	28,000.00	-
CCP Center Operational Cost	895,000.00	-
Outstanding Payable Expenses	24,000.00	-
1.1 Daily Allowances	6,000.00	-
1.2 Travelling Allowances	270,855.00	-
Organic farming practice (Vegetable+Rice+Cash crop)	131,100.00	-
Livestock and poultry	4,710.00	-
Nursery (Agro Forestry Basset)	2,500.00	-
Seedling Distribution to students	52,175.00	-
Marketing Of Agricultural Product	28,826.00	-
Bee Keeping and Mushroom(Bee Keeping-45,Mushroom-60)	6,000.00	-
Consumable Office Supplies(Stationeries, Nourishment etc)	9,671.00	-
Other Services(Utility bills paper,printing,tonor,other exps)	130,000.00	-
Honorarium for ED	260,000.00	-
Project Support Staff	10,000.00	-
Formation of forum for Agro-Ecology at Upazela,District & National Level	5,000.00	-
Day observation of National & Intel	99,260.00	-
Support for Land settlement	18,935.00	-
Vaccination and treatment facility for livestock & poultry	224,000.00	-
Project Coordinator	160,000.00	-
Community Mobilize cum Infrastructure Repairing Expert	160,000.00	-
Monitoring and Reporting Officer	96,000.00	-
Finance and Admin Associate	648,000.00	-
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	45,000.00	-
Community Mobilize (Travel at District from Field)	-	-
Daily Allowance	3,000.00	-
Executive Director/Deputy Executive Director	12,000.00	-
Project Coordinator	12,000.00	-
Community Mobilize cum Infrastructure Repairing Expert	12,000.00	-
Monitoring and Reporting Officer	65,000.00	-
Community Mobilize (Travel at District from Field)	34,400.00	-
Communications	-	-

Equipment Lease (Multimedia & projector)	48,000.00	-
Contingency	36,000.00	-
DC 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	-
DC 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	-
Asst. Lab Technicians Salary	58,442.00	-
Asst. Machine Operator Salary	35,627.00	-
Chief Lab Technicians Salary	83,491.00	-
MO 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	-
Loan Paid to Advance, Project & Deposit	-	3,666,340.00
SMART Fund Project B025	-	5,130,138.00
SMART Fund Project B030	-	427,500.00
Wash	-	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 (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 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)
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
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
Project for Livelihood Development & Watershed protection in Block-B	-	4,051.00
Strengthening 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
Maghata and Business Development Council, Rangamati	-	9,456.00
Bank Charge	11,954.00	6,610.00
Office well Placement	420,465.00	-
Total Payments:	62,148,016.18	60,293,810.00
Closing Balance of Fund:		
Cash in hand	270.00	550.00
Cash 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.


Finance Manager
ASHIKA


Executive Director
ASHIKA

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

Dhaka, Bangladesh
Date: 19 December 2021

ANISUR RAHMAN & CO.
Chartered Accountants




Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati


Diplop Chakma
General Secretary
ASHIKA Development Associates
Rangamati

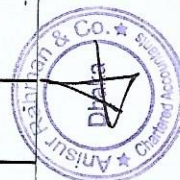
PARTICULARS	Communication Conservation under CHTWCA Project	Emergency Assistance to COVID-19 Affected Vulnerable People in Bangladesh	General Fund - 1	General Fund (ADA)	Strengthen civil society and public institutions to address combating gender based	School Feeding Programme	Basic Literacy Project (64 District)	Promotion of agro-ecology practices in the CHT (PAEP-CHT)	Shurolong Safe Drinking Water Social Business	Management of Community Development in Chittagong Hill Tracts" SID CHT	Mushroom 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	997,642	5155	32180	856,503		1,997	381,917	8,749	3,230,926
CAPITAL:													
Loan Received General Fund		1,270.00					2,000						
Loan from ASHIKA Human Development center											60,000		60,000
Loan Received											200,000		200,000
Loan Return from WFP Project				3,165,500					11,000				3,165,500
Loan A/C General Fund													11,000
Loan Received from the Executive Director				5,793,104									5,793,104
Loan Return from SID 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/ASHIKA Human Development Centre						4,697,265							4,697,265
Loan Received from ASHIKA Development Associates						3,185,000			1,063,000				3,185,000
Fund Received from CARITAS, Bangladesh											3,386,802		3,386,802
Fund Received from ASHIKA Human Development Center											1,000,000		1,000,000
Fund Received during the Period from SID UNDP													3,084,016
Fund Received during the Period from UNDP	3,084,016												3,084,016
Fund Received from CARITAS		3,600,791											3,600,791
Fund Received SID UNDP			3,386,802										3,386,802
Fund received from Laprosy Mission			181,900										181,900
Fund received from ELIRA Project, MJF			1,957,229										1,957,229
Fund received from BYLC Project, MJF			675,000										675,000
EFT Fund received from MJF				72,923									72,923
FGD Fund Received MJF				58,478									58,478
Grant Received from Bangladesh NGO Foundation-BNF				200,000									200,000
Grant Received from UNDP CHTWCA Project				3,084,016									3,084,016
Fund receipts from WFP Project				4,697,265									4,697,265
Fund receipts from Basic Literacy Project				1,141,950									1,141,950
Grant Received from MJF ELIRA Project				502,757									502,757
Fund receipts for Laprosy Mission Project				3,226									3,226
Grant Received from the SID CHT, UNDP				1,710,400									1,710,400
Fund received from ASHIKA Human Development center				678,000									678,000



Project	People in Bangladesh	3	4	5	6	7	8	9	10	11	12	13	TOTAL
Office Rent (All Part)	-	-	40,000	-	-	-	-	-	-	-	-	-	-
Indirect cost received from covid 19 project	-	-	118,000	-	-	-	-	-	-	-	-	-	40,000
Other's Income	-	-	24,190	-	-	-	-	-	-	-	-	-	118,000
Fund Received during the Period from MJF	-	-	-	2,459,119	-	-	-	-	-	-	-	-	24,190
Fund Received by Online from (NFPE)	-	-	-	-	895,169	-	-	-	-	-	-	-	2,459,119
Fund Received from MJF	-	-	-	-	-	-	7,363,439	-	-	-	-	-	895,169
BNF Fund Received	-	-	-	-	-	-	-	-	-	-	-	-	7,363,439
Fresh Mushroom Sales	-	-	-	-	-	-	-	-	-	-	-	-	500,000
Spawn Sales	-	-	-	-	-	-	-	-	-	-	-	-	4,780
Bank Interest	1,000.00	12.00	-	-	-	-	-	-	-	-	-	-	1,154,216
Opening Balance & Total Receipts:	3,086,016	3,602,073	22,234,760	3,458,461	7,888,421	929,349	8,219,942	1,074,000	1,997	4,828,719	1,368,300	502,000	63,459,800
PAYMENTS:													
CAPITAL:													
Furniture Equipment & Supplies	97,750.00	-	-	-	39,868	-	-	-	-	-	-	-	137,618
Laptop, Printers, etc lump sum	199,410.00	-	-	-	-	-	-	-	-	-	-	-	199,410
Equipment (Speed Boat)	-	-	550,000	-	-	-	-	-	-	-	-	-	550,000
Fund Transfer to ELIRA Project	-	196,729	-	-	-	-	-	-	-	-	-	-	1,957,229
Loan transfer to ASHIKA Development Associates	-	128,000	-	-	-	-	-	-	-	-	-	-	128,000
Loan transfer to SID UNDP	-	60,000	-	-	-	-	-	-	-	-	-	-	60,000
Fund transfer to SID UNDP project	-	338,680.2	-	-	-	-	-	-	-	-	-	-	3,386,802
Fund transfer to WFP Project	-	-	469,285	-	-	-	-	-	-	-	-	-	4,697,265
Fund transfer to CHT SID UNDP	-	-	169,040	-	-	-	-	-	-	-	-	-	1,690,400
Fund Transfer to CHTWCA Project (Communication)	-	-	308,401.6	-	-	-	-	-	-	-	-	-	3,084,016
Fund Transfer to ELIRA Project	-	-	502,757	-	-	-	-	-	-	-	-	-	502,757
Over fund Transfer Start Fund Bangladesh	-	-	2,597	-	-	-	-	-	-	-	-	-	2,597
Loan transfer to WFP Project	-	-	318,600	-	-	-	-	-	-	-	-	-	3,186,000
Loan transfer to ASHIKA Human development centre	-	-	550,000	-	-	-	-	-	-	-	-	-	550,000
Loan Transfer to ASHIKA Development Associates	-	-	-	-	3,165,500	-	-	-	-	-	-	-	3,165,500
Loan Refund General Fund	-	-	-	-	-	-	-	11,000	-	-	-	-	11,000
Loan Return to ASHIKA Human Development Centre	-	-	-	-	-	-	-	-	59,000	-	-	-	59,000
Loan Refund to Ashika Welfare fund	-	-	1,000	-	-	-	-	-	-	-	-	-	1,000
Loan Refunded to CHTWCA project	-	-	1,000	-	-	-	-	-	-	-	-	-	1,000
Loan Refund to the Executive Director	-	-	521,300	-	-	-	-	-	-	-	-	-	5,213,000
Loan Refund to Executive director	-	29,000	-	-	-	-	-	-	-	-	-	-	29,000
Loan Refund	-	1,270	-	-	-	-	-	-	-	-	-	-	1,270
REVENUE:													
Bank Charge, Recruitment & Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries & Benefits	454,506.00	-	20,000	4,150	-	-	4,380	-	-	20,000	-	-	52,132
Staff related costs	-	-	-	1,811,268	2,976,060	-	1,073,355	-	-	-	-	-	6,315,209
Management Cost	-	-	-	-	307,298	-	-	-	-	-	-	-	289,500
	-	-	-	-	-	-	-	-	-	-	-	-	307,298



Project	1	2	3	4	5	6	7	8	9	10	11	12	13	Total
Staff Salary-1	-	-	-	-	-	156,000	-	-	-	-	-	-	-	156,000
Staff related costs	-	-	-	-	-	455,050	-	-	-	-	-	-	-	455,050
Transport	-	-	-	-	-	339,663	-	-	-	-	-	-	-	339,663
Storage	-	-	-	-	-	40,660	-	-	-	-	-	-	-	40,660
Office Rent	29,900.00	12,000	-	286,483	133,716	118,415	-	100,579	-	-	32,000	72,000	-	785,093
Utilities	2,200.00	-	-	-	55,175	-	-	22,594	-	-	-	-	-	79,959
Repair, Maintenance & Cleaning Materials	-	-	-	18,890	-	-	-	900	-	-	-	3,520	-	23,310
Stationeries, Printing & Supplies	7,998.00	-	-	39,233	30,862	-	-	830	-	-	23,523	-	929	103,275
Fuel, Oil, Repair & Maint.	-	-	-	-	10,223	-	-	7,985	-	-	-	-	-	18,208
Travel, Lodging & Per diem	43,850.00	-	-	286,050	70,865	-	-	38,619	-	-	-	5,290	-	445,674
Staff Development & Capacity Building	-	-	-	-	34,674	-	-	840	-	-	-	-	-	35,514
Overhead Cost (4%)	96,978.00	-	-	-	-	-	-	6,704,655	-	-	-	-	-	96,978
Training, Meeting & Material for Beneficiaries	-	-	-	-	-	-	-	200,000	-	-	-	-	-	6,704,655
Payable Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
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	-	-	-	-	-	-	-	-	-	-	-	-	72,000
Observe National Tree Fair /International Forests Day/World Biodiversity Day/World Wildlife Day through rally or events at union/ upazila/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	-	-	-	-	-	-	-	-	-	-	-	-	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)	222,064.00	-	-	-	-	-	-	-	-	-	-	-	-	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)	285,000.00	-	-	-	-	-	-	-	-	-	-	-	-	285,000



Project	1	2	3	4	5	6	7	8	9	10	11	12	13	Total
Set up signboards and billboards focusing conservation communication and biodiversity conservation (steel frame, steel pillar, 20ftx10 ft., print on tin-sheet)	534,000.00	-	-	-	-	-	-	-	-	-	-	-	-	534,000
Total Programme/Training/Workshops/Events	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution of Cash for food/direct food package	-	2,430,000	-	-	-	-	-	-	-	-	-	-	-	2,430,000
Cash Out Charge (1% of the disbursement amount)	-	6,969	-	-	-	-	-	-	-	-	-	-	-	6,969
Distribution hygiene kits/hygiene kits package (Annex)	-	516,781	-	-	-	-	-	-	-	-	-	-	-	516,781
Partial Salary for Field Coordinator-Implementing Partner	-	75,000	-	-	-	-	-	-	-	-	-	-	-	75,000
Field Supervisors - Field Offices	-	138,000	-	-	-	-	-	-	-	-	-	-	-	138,000
Volunteers from communities	-	180,000	-	-	-	-	-	-	-	-	-	-	-	180,000
Travelling, food, mobile bill and hotel bill for field staffs & Vo untireers	-	42,000	-	-	-	-	-	-	-	-	-	-	-	42,000
Travelling & Daily allowances for IP Head Office staff	-	19,500	-	-	-	-	-	-	-	-	-	-	-	19,500
Distribution/Transportation costs	-	12,319	-	-	-	-	-	-	-	-	-	-	-	12,319
Logistics Running Costs for IP	-	12,390	-	-	-	-	-	-	-	-	-	-	-	12,390
Masks, gloves, hand sanitizers, Vitamin C supplementary and other protective ear for staff	-	6,399	-	-	-	-	-	-	-	-	-	-	-	6,399
Office supplies & utilities for Field Offices	-	5,999	-	-	-	-	-	-	-	-	-	-	-	5,999
Office communication for IP Office staff	-	3,600	-	-	-	-	-	-	-	-	-	-	-	3,600
Visibility (Banner, beneficiary cards etc.) for Regional and IP	-	11,947	-	-	-	-	-	-	-	-	-	-	-	11,947
Indirect Costs	-	118,000	-	-	-	-	-	-	-	-	-	-	-	118,000
Community awareness session	-	27,900	-	-	-	-	-	-	-	-	-	-	-	27,900
Cash support for Beneficiaries	-	67,500	-	-	-	-	-	-	-	-	-	-	-	67,500
Salary of Monitoring & management	-	-	-	15,000	-	-	-	-	-	-	-	-	-	15,000
Field Facilitator	-	-	-	75,000	-	-	-	-	-	-	-	-	-	75,000
Salary of Account Officer	-	-	-	24,975	-	-	-	-	-	-	-	-	-	24,975
Salary of Admin Manager	-	-	-	120,000	-	-	-	-	-	-	-	-	-	120,000
Salary of Deputy Executive Director	-	-	-	44,000	-	-	-	-	-	-	-	-	-	44,000
Salary Admin Officer	-	-	-	102,000	-	-	-	-	-	-	-	-	-	102,000
Salary of Documentation Officer	-	-	-	48,000	-	-	-	-	-	-	-	-	-	48,000
Salary of Monitoring Officer	-	-	-	48,000	-	-	-	-	-	-	-	-	-	48,000
Salary of Service staff	-	-	-	60,000	-	-	-	-	-	-	-	-	-	60,000
Salary of support staff	-	-	-	31,000	-	-	-	-	-	-	-	-	-	31,000
Advance against Office rent	-	-	-	13,000	-	-	-	-	-	-	-	-	-	13,000
Staff training & Development	-	-	-	16,000	-	-	-	-	-	-	-	-	-	16,000
Focal Group Discussion for Corona Virus	-	-	-	7,654	-	-	-	-	-	-	-	-	-	7,654
Utilities Cost (Electricity, GAS, WASA & others)	-	-	-	22,943	-	-	-	-	-	-	-	-	-	22,943
Postage & Communication	-	-	-	9,374	-	-	-	-	-	-	-	-	-	9,374
General Expenses	-	-	-	2,700	-	-	-	-	-	-	-	-	-	2,700
Staff development	-	-	-	600	-	-	-	-	-	-	-	-	-	600
Field visit cost START Fund	-	-	-	46,835	-	-	-	-	-	-	-	-	-	46,835



Project	1	2	3	4	5	6	7	8	9	10	11	12	13	TOTAL
Security(Advance 3rd Party) Shop for IGA	-	-	-	300,000	-	-	-	-	-	-	-	-	-	300,000
General Meeting cost	-	-	-	3700	-	-	-	-	-	-	-	-	-	3,700
Focal group Discussion cost	-	-	-	33168	-	-	-	-	-	-	-	-	-	33,168
7% Management Cost	-	-	-	307298	-	-	-	-	-	-	-	-	-	307,298
Others Expenses(Start Fund)	-	-	-	93584	-	-	-	-	-	-	-	-	-	93,584
Covid-19 Materials support	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bath soap	-	-	-	29,000	-	-	-	-	-	-	-	-	-	29,000
Detergent Powder	-	-	-	4,500	-	-	-	-	-	-	-	-	-	4,500
Mask	-	-	-	375	-	-	-	-	-	-	-	-	-	375
Plastik mug	-	-	-	2,000	-	-	-	-	-	-	-	-	-	2,000
Sanitary cloth	-	-	-	10,200	-	-	-	-	-	-	-	-	-	10,200
Health Camp	-	-	-	202,830	-	-	-	-	-	-	-	-	-	202,830
Milking	-	-	-	102,400	-	-	-	-	-	-	-	-	-	102,400
Health Camp	-	-	-	232,000	-	-	-	-	-	-	-	-	-	232,000
Survey cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day training on Child Marriage Survey	-	-	-	3,614	-	-	-	-	-	-	-	-	-	3,614
Child Marriage situation During Covid-19 Survey Cost	-	-	-	11,383	-	-	-	-	-	-	-	-	-	11,383
Technical staff for Conducting Child Marriage Survey	-	-	-	39,130	-	-	-	-	-	-	-	-	-	39,130
Village level group formation with forest dependent/climate vulnerable communities or youth	-	-	-	-	90,574	-	-	-	-	-	-	-	-	90,574
Capacity building of community, potential leaders, NGOs, Headman, Karbari & Union Parishad on CCA & DRR, GBV	-	-	-	-	26,329	-	-	-	-	-	-	-	-	26,329
Promoting community actions for environment protection/ DRR	-	-	-	-	55,773	-	-	-	-	-	-	-	-	55,773
Initiate and facilitate regional & national NGOs /CSO network for policy advocacy	-	-	-	-	27,932	-	-	-	-	-	-	-	-	27,932
Initiate and promote climate & nature resilient/ adaptive agriculture and livelihood	-	-	-	-	159,797	-	-	-	-	-	-	-	-	159,797
Activating and strengthening UDMC, UzDMC & traditional administrative structure	-	-	-	-	321,733	-	-	-	-	-	-	-	-	321,733
Facilitate Social accountability tools (SAT) on CC interventions and related public institutions and services	-	-	-	-	27,681	-	-	-	-	-	-	-	-	27,681
BLP Center Operational Cost	-	-	-	-	-	28,000	-	-	-	-	-	-	-	28,000
Outstanding Payable Expenses	-	-	-	-	-	895,000	-	-	-	-	-	-	-	895,000
3.1 Daily Allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.2 Travelling Allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Organic farming practice (Vegetable+Rice+Cash crop)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Livestock and poultry	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nursery (Agro Forestry Basal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sapling Distribution to students	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing Of Agricultural Product	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	52,175



Project	1	2	3	4	5	6	7	8	9	10	11	12	13	TOTAL
Bee Keeping and Mushroom(Bee Keeping-45,Mushroom-60)	-	-	-	-	-	-	-	-	28,826	-	-	-	-	28,826
Consumable Office Supplies(Stationeries,Nourishment etc)	-	-	-	-	-	-	-	-	6,000	-	-	-	-	6,000
Other Services(Utility bills,paper,printing,tutor,other exps)	-	-	-	-	-	-	-	-	9,671	-	-	-	-	9,671
Vehicle costs(Fuel and Maintenance cost for motor cycle)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Honorarium for ED	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Project Support Staff	-	-	-	-	-	-	-	-	130,000	-	-	-	-	130,000
Formation of forum for Agro-Ecology at Upazela,District & National Level	-	-	-	-	-	-	-	-	260,000	-	-	-	-	260,000
Day observation of National & Int'L	-	-	-	-	-	-	-	-	10,000	-	-	-	-	10,000
Agriculture fair /Tree fair	-	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000
Support for Land settlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vaccination and treatment facility for livestock & poultry	-	-	-	-	-	-	-	-	99,260	-	-	-	-	99,260
Project Coordinator	-	-	-	-	-	-	-	-	18,935	-	-	-	-	18,935
Community Mobiliser cum Infrastructure Repairing Expert	-	-	-	-	-	-	-	-	-	-	224,000	-	-	224,000
Monitoring and Reporting Officer	-	-	-	-	-	-	-	-	-	-	160,000	-	-	160,000
Finance and Admin Associate	-	-	-	-	-	-	-	-	-	-	160,000	-	-	160,000
Community Mobiliser	-	-	-	-	-	-	-	-	-	-	96,000	-	-	96,000
Travel Costs	-	-	-	-	-	-	-	-	-	-	648,000	-	-	648,000
Executive Director/Deputy Executive Director	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Project Coordinator	-	-	-	-	-	-	-	-	-	-	18,000	-	-	18,000
Community Mobiliser cum Infrastructure Repairing Expert	-	-	-	-	-	-	-	-	-	-	24,000	-	-	24,000
Monitoring and Reporting Officer	-	-	-	-	-	-	-	-	-	-	24,000	-	-	24,000
Community Mobiliser (Travel at District from Field)	-	-	-	-	-	-	-	-	-	-	24,000	-	-	24,000
Daily Allowance	-	-	-	-	-	-	-	-	-	-	45,000	-	-	45,000
Executive Director/Deputy Executive Director	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Project Coordinator	-	-	-	-	-	-	-	-	-	-	3,000	-	-	3,000
Community Mobiliser cum Infrastructure Repairing Expert	-	-	-	-	-	-	-	-	-	-	12,000	-	-	12,000
Monitoring and Reporting Officer	-	-	-	-	-	-	-	-	-	-	12,000	-	-	12,000
Community Mobiliser (Travel at District from Field)	-	-	-	-	-	-	-	-	-	-	12,000	-	-	12,000
Communications	-	-	-	-	-	-	-	-	-	-	65,000	-	-	65,000
Equipment Lease (Multimedia & projector)	-	-	-	-	-	-	-	-	-	-	34,400	-	-	34,400
Contingency	-	-	-	-	-	-	-	-	-	-	48,000	-	-	48,000
PDC leaders trained on leadership, organizational and financial management	-	-	-	-	-	-	-	-	-	-	36,000	-	-	36,000
Refreshers training for youth on Repairing and maintenance (for 3 days)	-	-	-	-	-	-	-	-	-	-	150,500	-	-	150,500
Selected youth trained on Repairing and Maintenance (R&M) of community assets/infrastructure	-	-	-	-	-	-	-	-	-	-	374,114	-	-	374,114
Provide Tool box (with necessary tools for repairing and maintenance) to trained youth	-	-	-	-	-	-	-	-	-	-	492,538	-	-	492,538
PDC Leaders trained on negotiation skills to mobilise resources and services from government institutions	-	-	-	-	-	-	-	-	-	-	80,000	-	-	80,000
	-	-	-	-	-	-	-	-	-	-	241,500	-	-	241,500



Project	1	2	3	4	5	6	7	8	9	10	11	12	13
People in Mauladakh													
Linkage PDCs with UDOC's regular meetings as per requirement to for potential resource identification and monitoring the field activities													
Linkage building workshop at Union level (Between Union Parishads, Service Providers and PDC Leaders) 1 workshop in each Union or Upazila											120,000		
PDC Committee Cash Supports											589,144		
Asst. Lab Technician Salary											1,000,000		
Asst. Machine Operator Salary												58,442	
Chief Lab Technician Salary												35,627	
MO Cum Spwan Maker Salary												83,491	
Production Assistance Cum Spwan Maker Salary												95,693	
Electricity Cost												28,298	
Pay Back (GTT)												146,000	
Phone & IT Rental												200,000	
Raw Materials Purchased (Inv.)												1,950	
Raw Materials (Repairs & Maint.)												285,083	
Air Condition												21,640	
Salary for Accounts Officer												30,669	
Salary for Executive Director												25,000	
Salary for Supervisor												130,000	
Discussion on Safe Water conservation and hygiene												134,000	
Information Board and Laying the foundation stone												7,504	
Tube well Placement												12,000	
Communication & others												420,465	
Honorarium for Project Representative												15,500	
Honorarium for Accounts Assistance												20,000	
Bank Charge												20,000	
Total Payments:	2,521,417	3,592,174	6,265,106	22,180,494	2,860,772	7,888,421	927,150	8,155,727	1,070,032	-	4,828,719	1,358,005	500,000
Closing Balance of Fund:													62,148,016
Cash in hand													
Cash at Bank	564,599.00	9,899.31	655.55	54,266.96	598,892		2,199	41,715	3,968.00	1,997		270	
Outstanding payable					1,203							10,025	2,000
Outstanding Advance								22,500					
Total Payments & Closing Balance:	3,086,016	3,602,073	6,265,762	22,234,760	3,458,461	7,888,421	929,349	8,219,942	1,074,000	1,997	4,828,719	1,368,300	502,000
													63,459,800

(0)



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, 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 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.

নিজাম উদ্দিন
Md. Nizam Uddin
President



Signature of Anisur Rahman & Co.

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

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

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
Kambhe 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 & Perdiem		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:		
Contribution of Cash for food/direct food package		2,430,000
Cash Out Charge (1% of the disbursement amount)		6,969
Contribution 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
Utility (Banner, beneficiary cards etc.) for Regional and IP		11,947
Office rent for field offices		12,000
Direct 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

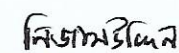

Finance Manager
ASHIKA

Name of Organization:ASHIKA Development Associates
Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-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 Refurn from SID UNDP Project		59,000
Loan Refurn 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 Beneficiares		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


Md. Nizam Uddin
President
ASHIKA




Biptop Chakma
General Secretary
ASHIKA Development Associates

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		944,951
Revenue:		
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 Executive 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
Indirect cost received from covid 19 project		118,000
Other's Income		24,190
Loan Return from WFP Project		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 development centre		550,000
Salary of Monitoring & management		15,000
Field Facilitator		75,000
Salary of Account Officer		24,975
Salary of Admin Manager		120,000
Salary of Deputy Executive 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 Discussion 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 Executive 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 Discussion cost		33,168
Audit Fee		20,000
7% Management Cost		307,298
Others Expenses(Start Fund)		93,584
Covid-19 Materials support		
Bath soap		29,000
Detergent Powder		4,500
Mask		375
Plastik mug		2,000
Sanitary 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 Balance		
Cash in hand		
Cash in Bank		
Total Payments:		54,267
		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

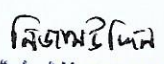
Receipts & Payments Account

For the year ended 30 June 2021

Particulars	Notes	Amounts in Taka FY 2020-2021
RECEIPTS:		
Opening Balance:		
Cash in hand		
Cash at Bank		997,642
Revenue:		
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		70,865
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		
Parisd 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		27,681
Total Expenditure/Payment		2,860,772
Closing Banlance		
Cash in hand		
Cash in Bank		598,892
Outstanding payable		1,203
Total Payments:		3,458,461


Project Accounts Officer
ASHIKA


Finance Manager
ASHIKA


Md. Nizam Uddin




Anisur Rahman

Name of Organization:ASHIKA Development Associates
Kambhe 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

455,050

Transport

339,663

Storage

40,660

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 Banlance

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 Stabishment 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



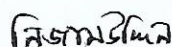
Project Accounts Officer

ASHIKA



Finance Manager

ASHIKA



Md. Nizam Uddin
President




Biplob Chandra
General Secretary

Name of Organization:ASHIKA Development Associates

Kambhe House (2nd Floor), K. K. Roy Road, Rangamati 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 & 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 Payments:		8,219,942


Project Accounts Officer
ASHIKA


Finance Manager
ASHIKA


Md. Nizam Uddin
President
ASHIKA Development Associates



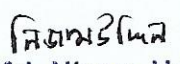

Biplob Chakma
General Secretary
ASHIKA Development Associates

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		
3.2 Travelling Allowances		24,000
Organic farming practice (Vegetable+Rice+Cash crop)		6,000
Livestock and poultry		270,855
Nursery (Agro Forestry Baset)		131,100
Sapling Distribution to students		4,710
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 exps)		6,000
Vehicle 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
Loan Refund General Fund		18,935
Total Expenditure/Payment		11,000
Closing Banlance		1,070,032
Cash in hand		
Cash in Bank		
Total Payments:		3,968
		1,074,000


Project Accounts Officer
ASHIKA


Finance Manager
ASHIKA


Md. Nizam Uddin
President


Anisur Rahman & Co.
Dhaka


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 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, organizational and financial management		150,500

নিমজ্জিমা
Md. Nizam 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 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		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 Refurn to ASHIKA Humen Development Centre		59,000
Total Expenditure/Payment		4,828,719
Closing Banlance		
Cash in hand		
Cash in Bank		

Total Payments:

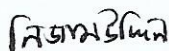
4,828,719



Project Accounts Officer
ASHIKA



Finance Manager
ASHIKA



Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati



Biplob Chakma
General Secretary
ASHIKA Development Associates
Rangamati



Name of Organization:ASHIKA Development Associates

Kambhe 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




Biprop Chakma
General Secretary
ASHIKA Development Associates

Name of Organization:ASHIKA Development Associates
Kambhe 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


Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati




Biplob Chakma
General Secretary
ASHIKA Development Associates

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



বিশ্বর চাকমা
Bishwar 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



খালেদ চাকমা
Khalid 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-


Md. Nizam Uddin
President
ASHIKA Development Associates
Rangamati




Biplop 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%

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

নিজাম উদ্দিন
Md. Nizam Uddin
President
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