

# **AUDITOR'S REPORT**

**On The**

## **FINANCIAL STATEMENTS**

**OF**

### **ASHIKA Development Associates (ADA)**

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

### **Consolidated Statement of Financial Position**

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

**HAFIZ AHMED & CO.**

**CHARTERED ACCOUNTANTS**


**ROSE MERY, PLOT # 06, ROAD # 01,**

**BLOCK # B, SECTION # 06, MIRPUR,**

**DHAKA-1216, BANGLADESH.**

**CELL PHONE: 01711-988264**

**E-MAIL: marufaudit@gmail.com**

  
**General Secretary**  
ASHIKA Development Associates  
Rangamati.

  
**President**  
ASHIKA Development Associates  
Rangamati.





## **INDEPENDENT AUDITOR'S REPORT**

**To**

***The members of the Executive Committee of ASHIKA Development Associates (ADA)  
on the Financial Statements of General & Others Fund Account  
for the year ended 30<sup>th</sup> June 2019***

We have audited the accompanying financial statements of General & Others Fund Account which comprise the Statement of Financial Position as at 30<sup>th</sup> June 2019, the Statement of Comprehensive Income, and the Statement of Receipts & Payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

### ***Management's Responsibility for the Financial Statements***

ASHIKA Manabik Unnayan Kendra has been working since its inception in 1999 and registered under Directorate of Social Service and now recently registered under NGO Affairs Bureau (Reg. No: 2129) in the name of ASHIKA Development Associates, earlier it was ASHIKA Manabik Unnayan Kendra. The experiences, all documents, publications audit reports etc. of ASHIKA Manabik Unnayan Kendra will be treated as of ASHIKA Development Associates as per directions from the Directorate of Social Welfare of Ranganati Hill District.

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements present fairly, in all material respects, the financial position of General & Others Fund Account as at 30<sup>th</sup> June 2019, and its financial performance including Receipts & Payments for the year then ended in accordance with Bangladesh Financial Reporting Standards and comply with applicable laws and regulations.

Dated: Dhaka

24<sup>th</sup> July, 2019

**General Secretary**  
ASHIKA Development Associates  
Ranganati Hill



**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**

**President**  
ASHIKA Development Associates  
Ranganati Hill

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

**Statement of Financial Position**  
AS AT 30<sup>TH</sup> JUNE, 2019

<u>Property &amp; Assets</u>	<u>Note</u>	<u>Current Year</u> <u>30-06-2019</u>	<u>Previous Year</u> <u>30-06-2018</u>
<b><u>Closing Balance as on 30-06-2019</u></b>			
Fixed Assets (at cost less Depreciation)	<b>11.00</b>	22,85,959.00	26,70,269.00
Advance & Deposit	<b>9.00</b>	6,80,545.00	5,57,545.00
Closing Balance Cash in Hand & Bank	<b>10.00</b>	13,96,893.00	52,69,456.00
<b>Total Property and Assets</b>		<b>43,63,397.00</b>	<b>84,97,270.00</b>
<b><u>Fund &amp; Liabilities</u></b>			
Fund Account	<b>7.00</b>	(2,46,780.00)	38,87,093.00
Loan Received from the General Fund	<b>8.00</b>	46,10,177.00	46,10,177.00
<b>Total Liabilities &amp; Capital Fund</b>		<b>43,63,397.00</b>	<b>84,97,270.00</b>



Executive Director  
ASHIKA



Chief Finance Officer  
ASHIKA  
Rangamati

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



Md. Hafiz Ahmed, FCA  
Principal  
HAFIZ AHMED & CO.  
CHARTERED ACCOUNTANTS



General Secretary  
ASHIKA Development Associates  
Rangamati.



President  
ASHIKA Development Associates  
Rangamati.



## ASHIKA Development Associates (ADA)

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

### Statement of Comprehensive Income

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

**Particulars**

**Current Year  
30-06-2019**

**Previous Year  
30-06-2018**

**Income**

Project wise Fund Received/Transfer	93,37,178.00	59,88,189.00
SAFANSHI Fund	5,24,400.00	Nil
Project wise Office Rent Received/Transfer	2,56,896.00	4,02,000.00
Project wise Utilities cost Received/Transfer	21,505.00	19,280.00
Miscellaneous Income	4,48,926.00	44,750.00
Postage & Communication	11,549.00	20,250.00
IGA Income	Nil	1,00,000.00
Bank Interest	3,800.00	4,000.00
Grant Received from the BRAC	75,06,068.00	2,47,989.00
Grant Received United Nation Food & Agricultural Organization	Nil	22,80,020.00
Grant Received from the UNDP	Nil	23,40,000.00
Sales of Income from Fresh Mushroom	41,383.00	1,13,945.00
Sales of Income from Spawn	12,37,375.00	12,63,900.00
Grant Received from the Manusher Jonno Foundation-MJF	45,16,556.00	24,55,586.00
Grant Received from the Bangladesh NGO Foundation-BNF	Nil	2,75,000.00
Excess of Expenditure Over Income	28,590.00	41,05,283.00
	<b>2,39,34,226.00</b>	<b>1,96,60,192.00</b>

**Expenditure**

Project wise Fund Transfer	93,37,178.00	48,74,419.00
SAFANSHI Fund	4,95,000.00	Nil
Staff Salary & Benefits	3,87,500.00	7,33,723.00
Office Rent (All Part)	2,91,000.00	3,25,400.00
Refreshment, Meeting & Workshop	Nil	66,100.00
Utilities Cost (Electricity, GAS, WASA & others)	15,459.00	9,813.00
Other's Expenses	19,499.00	4,39,775.00
Travel Cost	8,298.00	22,000.00
Postage & Communication	23,000.00	11,500.00
IGA Expenditure	Nil	1,00,000.00
Audit Fee	8,000.00	
Bank Charge	6,546.00	6,230.00
"Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest"	10,500.00	67,33,807.00
Expenses for Basic Literacy Project (64 District)	74,88,800.00	Nil
Expenses for Non Formal Primary Education Project-BRAC	Nil	3,53,538.00
"Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project"	29,31,990.00	15,25,427.00
Empowerment through Integrated Livelihood and Right base Actions (EILIRA)	8,70,307.00	Nil
Expenses for Mushroom Seed Social Business Project	13,16,189.00	13,49,929.00
Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT	21,415.00	2,53,510.00
Expenses for Shuvolong Safe Drinking Water Social Business	2,770.00	1,44,213.00
Refund to SCI	3,08,334.00	Nil
Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project)	Nil	22,93,967.00
Depreciation	3,92,441.00	4,16,841.00
	<b>2,39,34,226.00</b>	<b>1,96,60,192.00</b>

Executive Director  
ASHIKA

Chief Finance Officer  
ASHIKA

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

**General Secretary**  
ASHIKA Development Associates  
Rangamati.



**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**

**President**  
**ASHIKA Development Associates**  
**Rangamati.**



**ASHIKA Development Associates (ADA)**  
Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill District-4500, Bangladesh.  
**Consolidated Receipts & Payments Account**  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

**Particulars**

**Current Year**  
**30-06-2019**

**Previous Year**  
**30-06-2018**

**Receipts**

**Opening Balance 01-07-2018**

Cash in hand		
Cash at Bank	6,374.00	2,252.00
Project wise Fund Received/Transfer	12,88,407.00	52,67,204.00
SAFANSHI Fund	93,37,178.00	59,88,189.00
Project wise Office Rent Received/Transfer	5,24,400.00	Nil
Project wise Utilities cost Received/Transfer	2,56,896.00	4,02,000.00
Loan Received from the General Fund	21,505.00	19,280.00
Miscellaneous Income	1,000.00	1,000.00
Postage & Communication	4,48,926.00	44,750.00
IGA Income	11,549.00	20,250.00
Bank Interest	Nil	1,00,000.00
Grant Received from the BRAC	3,800.00	4,000.00
Grant Received United Nation Food & Agricultural Organization	75,06,068.00	2,47,989.00
Grant Received from the UNDP	Nil	22,80,020.00
Sales of Income from Fresh Mushroom	Nil	23,40,000.00
Sales of Income from Spawn	41,383.00	1,13,945.00
Grant Received from the Manusher Jonno Foundation-MJF	12,37,375.00	12,63,900.00
Grant Received from the Bangladesh NGO Foundation-BNF	45,16,556.00	24,55,586.00
	Nil	2,75,000.00
	<b>2,52,01,417.00</b>	<b>2,08,25,365.00</b>

**Payments**

Project wise Fund Transfer		
SAFANSHI Fund	93,37,178.00	48,74,419.00
Staff Salary & Benefits	4,95,000.00	Nil
Office Rent (All Part)	3,87,500.00	7,33,723.00
Refreshment, Meeting & Workshop	2,91,000.00	3,25,400.00
Utilities Cost (Electricity, GAS, WASA & others)	Nil	66,100.00
Other's Expenses	15,459.00	9,813.00
Travel Cost	19,499.00	4,39,775.00
Postage & Communication	8,298.00	22,000.00
IGA Expenditure	23,000.00	11,500.00
Audit Fee	Nil	1,00,000.00
Loan Refunded to the General Fund	8,000.00	
Advance Paid to Staff	1,000.00	1,000.00
Bank Charge	93,000.00	30,000.00
"Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest"	6,546.00	6,230.00
Purchase of Furniture, Fixture & Equipment	10,500.00	67,33,807.00
Purchase of Air Condition	1,68,739.00	2,04,233.00
Expenses for Basic Literacy Project (64 District)	Nil	52,000.00
Expenses for Non Formal Primary Education Project-BRAC	74,88,800.00	Nil
"Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project"	Nil	3,53,538.00
Empowerment through Integrated Livelihood and Right base Actions (EILIRA)	29,31,990.00	15,25,427.00
Expenses for Mushroom Seed Social Business Project	8,70,307.00	Nil
Expenses for Skill Development Training on Indigenous handloom for Destitute Jamma Women in CHT	13,16,189.00	13,49,929.00
Expenses for Shuvolong Safe Drinking Water Social Business	21,415.00	2,53,510.00
Refund to SCI	2,770.00	1,44,213.00
Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project)	3,08,334.00	Nil
	Nil	22,93,967.00

**Closing Balance as on 30-06-2019**

Cash in hand		
Cash at Bank	2,747.00	6,374.00
	13,94,146.00	12,88,407.00
	<b>2,52,01,417.00</b>	<b>2,08,25,365.00</b>

Executive Director  
ASHIKA

Chief Finance Officer  
ASHIKA

Signed in terms of our separate report of even date annexed



**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**



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

**General Fund Account**

**Receipts & Payments Account**  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

Particulars

Receipts

Opening Balance as on 01-07-2018

	<b>Current Year 30-06-2019</b>	<b>Previous Year 30-06-2018</b>
Cash in hand	Nil	125.00
Cash at Bank	5,298.00	19,664.00
Project wise Fund Received/Transfer	93,37,178.00	59,88,189.00
SAFANSHI Fund	5,24,400.00	Nil
Project wise Office Rent Received/Transfer	2,56,896.00	4,02,000.00
Project wise Utilities cost Received/Transfer	21,505.00	19,280.00
Miscellaneous Income	4,48,926.00	44,750.00
Postage & Communication	11,549.00	20,250.00
IGA Income	Nil	1,00,000.00
	<b>1,06,05,752.00</b>	<b>65,94,258.00</b>

Payments


Project wise Fund Transfer	93,37,178.00	48,74,419.00
SAFANSHI Fund	4,95,000.00	Nil
Staff Salary & Benefits	3,87,500.00	7,33,723.00
Office Rent (All Part)	2,91,000.00	3,25,400.00
Refreshment, Meeting & Workshop	Nil	66,100.00
Utilities Cost (Electricity, GAS, WASA & others)	15,459.00	9,813.00
Other's Expenses	19,499.00	4,39,775.00
Travel Cost	8,298.00	22,000.00
Postage & Communication	23,000.00	11,500.00
IGA Expenditure	Nil	1,00,000.00
Audit Fees	8,000.00	Nil
Bank Charge	1,008.00	6,230.00

Closing Balance as on 30-06-2019

Cash in hand	Nil	Nil
Cash at Bank	19,810.00	5,298.00
	<b>1,06,05,752.00</b>	<b>65,94,258.00</b>

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



  
**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**



## ASHIKA Development Associates (ADA)

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

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

### Receipts & Payments Account

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

#### Particulars

Current Year  
**30-06-2019**

Previous Year  
**30-06-2018**

#### Receipts

##### Opening Balance as on 01-07-2018

Cash in hand  
Cash at Bank  
Grant Received from the Manusher Jonno Foundation-MJF  
Bank Interest

Nil  
6,99,926.00  
28,56,850.00  
1,800.00

Nil  
1,000.00  
24,55,586.00  
4,000.00

**35,58,576.00**

**24,60,586.00**

#### PAYMENTS

Bank Charge, Recruitment & Audit Fees  
Salaries & Benefits  
Office Rent  
Utilities  
Repair, Maintenance & Cleaning Materials  
Stationeries, Printing & Supplies  
Purchase of Computer & Printer  
Purchase of Motor cycle  
Fuel, Oil, Repair & Maintenance  
Travel, Lodging & Perdiem  
Staff Development & Capacity Building  
Village level group formation with forest  
Community Based CCA & DRR  
Capacity Building of Community  
Promoting Community actions  
Promote Climate & Nature Resilient  
Forest conversation& Watershed Mgt.  
Activating & Strengthening UDMC  
Facilitate SAT on CC Interventions  
Training, Meeting & Material for Beneficiaries  
Loan Refund to ASHIKA  
Advance to Bimal Kanti Chakma

4,496.00  
12,23,963.00  
1,64,232.00  
45,069.00  
6,843.00  
40,698.00  
Nil  
Nil  
11,131.00  
65,315.00  
17,180.00  
96,892.00  
37,364.00  
21,559.00  
41,917.00  
8,40,097.00  
1,98,698.00  
50,156.00  
66,380.00  
Nil  
Nil  
Nil

2,250.00  
11,39,667.00  
1,72,500.00  
43,143.00  
1,025.00  
22,496.00  
54,233.00  
1,50,000.00  
5,908.00  
47,841.00  
38,610.00  
Nil  
Nil  
Nil  
Nil  
Nil  
Nil  
Nil  
Nil  
51,987.00  
1,000.00  
30,000.00

##### Closing Balance as on 30-06-2019

Cash in hand  
Cash at Bank

Nil  
6,26,586.00

Nil  
6,99,926.00

**35,58,576.00**

**24,60,586.00**

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



*[Signature]*

**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**



## ASHIKA Development Associates (ADA)

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

### Basic Literacy Project (64) District


#### Receipts & Payments Account

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

Particulars	Current Year 30-06-2019	Previous Year 30-06-2018
<b>Receipts</b>		
<b>Opening Balance as on 01-07-2018</b>		
Cash in hand	Nil	Nil
Cash at Bank	Nil	1,50,728.00
Grant Received from the BRAC	75,06,068.00	2,47,989.00
Bank Interest	1,000.00	Nil
	<b>75,07,068.00</b>	<b>3,98,717.00</b>
<b>Payments</b>		
BLP Center Establishment Cost	8,99,483.00	Nil
BLP Center Operational Cost	65,89,317.00	Nil
Bank Charge	3,800.00	Nil
<b>Closing Balance as on 30-06-2019</b>		
Cash in hand	Nil	Nil
Cash at Bank	14,468.00	45,179.00
	<b>75,07,068.00</b>	<b>3,98,717.00</b>

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



  
Md. Hafiz Ahmed, FCA  
Principal  
HAFIZ AHMED & CO.  
CHARTERED ACCOUNTANTS

  
General Secretary  
ASHIKA Development Associates  
Rangamati.

  
President  
ASHIKA Development Associates  
Rangamati.



## ASHIKA Development Associates (ADA)

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

### "Empowerment through Integrated Livelihood and Right base Actions (EILIRA)"

#### Receipts & Payments Account

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

#### Particulars

**Current Year**  
**30-06-2019**

**Previous Year**  
**30-06-2018**

#### Receipts

#### Opening Balance as on 01-07-2018

Cash in hand Nil  
Cash at Bank Nil  
Grant Received from the Manusher Jonno Foundation-MJF 16,59,706.00  
Loan Received from the General Fund 1,000.00  
Bank Interest 1,000.00

Nil	Nil
Nil	Nil
16,59,706.00	Nil
1,000.00	Nil
1,000.00	Nil
<b>16,61,706.00</b>	<b>Nil</b>

#### PAYMENTS

#### Administrative Purpose

Salaries & Benefits 65,258.00  
Utilities 2,999.00  
Repair, Maintenance & Cleaning Materials 1,780.00  
Stationeries, Printing & Supplies 4,747.00  
Recruitment, Bank Charge & Audit Fees 150.00

Nil	Nil
Nil	Nil
Nil	Nil
Nil	Nil
Nil	Nil

#### Programmatic Purpose

Salaries & Benefits 6,04,324.00  
Office Rent 64,901.00  
Utilities 10,293.00  
Stationeries, Printing & Supplies 3,943.00  
Purchase of Furniture, Fixture & Equipment 1,68,739.00  
Travel, Lodging & Perdiem 28,022.00  
Staff Development & Capacity Building 10,247.00  
Training, Meeting & Material for Beneficiaries 67,873.00  
Gender Mainstreaming 5,920.00  
Loan Refund to the General Fund 1,000.00  
Advance 93,000.00

Nil	Nil
Nil	Nil
Nil	Nil
Nil	Nil
Nil	Nil
Nil	Nil
Nil	Nil
Nil	Nil
Nil	Nil
Nil	Nil


#### Closing Balance as on 30-06-2019

Cash in hand Nil  
Cash at Bank 5,28,510.00

Nil	Nil
5,28,510.00	Nil
<b>16,61,706.00</b>	<b>Nil</b>

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



  
**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**

  
**General Secretary**  
**ASHIKA Development Associates**  
**Rangamati.**

  
**President**  
**ASHIKA Development Associates**  
**Rangamati.**

## ASHIKA Development Associates (ADA)

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

### Mushroom Seed Social Business

#### Receipts & Payments Account

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

#### Particulars

Current Year  
30-06-2019

Previous Year  
30-06-2018

#### Receipts

##### Opening Balance as on 01-07-2018

Cash in hand	3,810.00	Nil
Cash at Bank	56,266.00	1,21,385.00
Sales of Income from Spawn	12,37,375.00	12,63,900.00
Sales of Income from Fresh Mushroom	32,213.00	76,720.00
	<b>13,29,664.00</b>	<b>14,62,005.00</b>

#### Payments

Salary & Allowance	5,60,000.00	6,08,000.00
Office Rent	66,000.00	72,000.00
Electricity Bill	92,145.00	1,13,644.00
Trade License Renewal Cost	1,800.00	Nil
Repairers & Maintenance (Machine, AC cost)	21,395.00	12,670.00
Phone & IT Rental	1,000.00	180.00
Purchase of Raw Materials	3,84,429.00	3,82,828.00
Purchase of Air Condition	Nil	52,000.00
Traveling & Conveyances	2,165.00	5,478.00
Raw Materials (Repair & Maintenance Cost)	4,765.00	7,565.00
Pay Back to GTT	1,82,465.00	1,37,365.00
Bank Charges	438.00	1,301.00
Postage & Courier	25.00	45.00
Others Cost	Nil	8,853.00

##### Closing Balance as on 30-06-2019

Cash in hand	620.00	3,810.00
Cash at Bank	12,417.00	56,266.00
	<b>13,29,664.00</b>	<b>14,62,005.00</b>

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



Md. Hafiz Ahmed, FCA  
Principal  
HAFIZ AHMED & CO.  
CHARTERED ACCOUNTANTS

  
General Secretary  
ASHIKA Development Associates  
Rangamati.

  
President  
ASHIKA Development Associates  
Rangamati.



**ASHIKA Development Associates (ADA)**

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

**Shuvolong Safe Drinking Water Social Business**

**Receipts & Payments Account**

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

**Particulars**

**Current Year      Previous Year**  
**30-06-2019      30-06-2018**

**Receipts**

**Opening Balance as on 01-07-2018**

Cash in hand

437.00      Nil

Cash at Bank

14,500.00      1,21,925.00

Sales

9,170.00      37,225.00

**24,107.00      1,59,150.00**

**Payments**

Jar Cap

Nil      980.00

Salary & Allowance

Nil      1,26,000.00

Office Rent

Nil      12,000.00

Printing & Stationery

140.00      109.00

Electricity Bill

Nil      974.00

Traveling & Conveyances

1,200.00      2,500.00

Bank Charges

1,150.00      1,650.00

Trade License Renewal Cost

1,430.00      Nil

**Closing Balance as on 30-06-2019**

Cash in hand

Nil      437.00

Cash at Bank

20,187.00      14,500.00

**24,107.00      1,59,150.00**

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



**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**

**General Secretary**  
**ASHIKA Development Associates**  
**Rangamati.**

**President**  
**ASHIKA Development Associates**  
**Rangamati.**

**ASHIKA Development Associates (ADA)**

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

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

**Receipts & Payments Account**

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

**Particulars**

**Current Year**      **Previous Year**  
**30-06-2019**      **30-06-2018**

**Receipts**

**Opening Balance as on 01-07-2018**


Cash in hand	Nil	Nil
Cash at Bank	22,045.00	555.00
Grant Received from the Bangladesh NGO Foundation-BNF	Nil	2,75,000.00
	<b>22,045.00</b>	<b>2,75,555.00</b>

**Payments**

Mushroom Cultivation Training	Nil	56,100.00
Staff Salary and Benefit	12,000.00	12,000.00
3 Days Long Vegetable Gardening Training	Nil	47,500.00
Communication & Others Cost	295.00	4,130.00
Project Information Board Set up Cost	Nil	3,000.00
Support to 60 (Sixty) Beneficiaries (Quality Vegetable Seed & Mushroom Spawn)	Nil	1,27,500.00
Office Stationery	3,000.00	3,000.00
03 Monthly & Half Yearly Report cost	1,120.00	280.00
Audit Fee	5,000.00	Nil
<b><u>Closing Balance as on 30-06-2019</u></b>		
Cash in hand	Nil	Nil
Cash at Bank	630.00	22,045.00
	<b>22,045.00</b>	<b>2,75,555.00</b>

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



  
**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**

  
**General Secretary**  
**ASHIKA Development Associates**  
**Rangamati.**

  
**President**  
**ASHIKA Development Associates**  
**Rangamati.**



## ASHIKA Development Associates (ADA)

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

### Non Formal Primary Education Project-BRAC

#### Receipts & Payments Account

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

#### Particulars

<b>Current Year</b>	<b>Previous Year</b>
<b><u>30-06-2019</u></b>	<b><u>30-06-2018</u></b>

#### Receipts

#### Opening Balance as on 01-07-2018

Cash in hand	Nil	Nil
Cash at Bank	45,179.00	1,50,728.00
Grant Received from the BRAC	Nil	2,47,989.00
Bank Interest	Nil	Nil
	<b>45,179.00</b>	<b>3,98,717.00</b>

#### Payments

Refreshers course (Field Base) (Grade-1 19, Grade-II 15, Grade-111 15, Grade-IV 31 & Grade- V 35 days.)	Nil	4,860.00
Teachers Salary	Nil	1,04,400.00
Teacher Salary extra class IV & V (Math & English)	Nil	26,400.00
Leave Salary of Teacher	Nil	28,200.00
Sign pen/Marker Per School 10 pcs in grade-1 & II each and 6 pcs in grade-III	Nil	1,800.00
Signboard Per School 1 pcs	Nil	4,000.00
Blackboard per School and Office 1 pc each	Nil	9,000.00
White Paper Per School 5 Dista in Grade-1,6 Dista in grade-II,5 dista in grade-III,5 dista in grade-IV & 5 dista in grade-V	Nil	12,240.00
Mat 34 yards per School	Nil	9,595.00
Stool (Tool) per School 1 pcs	Nil	8,955.00
Classroom Supplies (Art paper, Jur, Glass etc)	Nil	5,690.00
Cloth for wall magazine and Shabdokosh Per School 6 yards	Nil	7,895.00
School room renovation and maintenance/rent	Nil	21,600.00
Traveling & Transportation of PO for School Visit	Nil	3,600.00
Traveling & Transportation of ED for School Visit	Nil	1,200.00
Honorarium for the Heads of NGO	Nil	21,000.00
PO Salary	Nil	61,200.00
PO Bonus	Nil	3,000.00
Quarterly Workshop with Pos of partner NGOs	Nil	160.00
(Lunch+ Snacks (Field base)	Nil	1,200.00
Conveyance for workshop with Pos of partner NGOs	Nil	17,543.00
Overhead cost of partner NGOs	Nil	17,543.00

#### Closing Balance as on 30-06-2019

Cash in hand	Nil	Nil
Cash at Bank	45,179.00	45,179.00
	<b>45,179.00</b>	<b>3,98,717.00</b>

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



Md. Hafiz Ahmed, FCA  
Principal  
HAFIZ AHMED & CO.  
CHARTERED ACCOUNTANTS

## ASHIKA Development Associates (ADA)

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

### "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest"

#### Receipts & Payments Account

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

##### Particulars

Current Year  
30-06-2019 Previous Year  
30-06-2018

##### Receipts

##### Opening Balance as on 01-07-2018

Cash in hand	Nil	Nil
Cash at Bank	14,551.00	44,08,358.00
Grant Received from the UNDP	Nil	23,40,000.00
	<b>14,551.00</b>	<b>67,48,358.00</b>

##### Payments

Staff Salaries and Allowances	Nil	4,27,933.00
Provide Support for Livestock (Pig & Local Poultry)	Nil	3,43,660.00
Provide Support for General HH	Nil	58,39,442.00
Office Stationeries & Supplies	Nil	21,885.00
Livelihood Development Consultant	Nil	50,000.00
Office Rent and Utilities	10,500.00	12,000.00
Laptop & Accessories Rent	Nil	18,000.00
Audit Fee	Nil	20,000.00
Bank Charges	Nil	887.00

##### Closing Balance as on 30-06-2019

Cash in hand	Nil	Nil
Cash at Bank	4,051.00	14,551.00
	<b>14,551.00</b>	<b>67,48,358.00</b>

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



Md. Hafiz Ahmed, FCA  
Principal  
HAFIZ AHMED & CO.  
CHARTERED ACCOUNTANTS

  
General Secretary  
ASHIKA Development Associates  
Rangamati.

  
President  
ASHIKA Development Associates  
Rangamati.



## ASHIKA Development Associates (ADA)

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

### Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project)

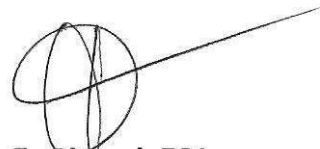
#### Receipts & Payments Account

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

Particulars	Current Year 30-06-2019	Previous Year 30-06-2018
<b>Receipts</b>		
<b>Opening Balance as on 01-07-2018</b>		
Cash in hand	Nil	Nil
Cash at Bank	1,208.00	15,155.00
Grant Received United Nation Food and Agricultural Organization	Nil	22,80,020.00
	<b>1,208.00</b>	<b>22,95,175.00</b>
<b>PAYMENTS</b>		
Personnel (Salaries)	Nil	8,33,000.00
Transportation Costs	Nil	1,50,750.00
Support to Beneficiaries Selection, Trainings and Distributions	Nil	24,950.00
Support to Poultry Distribution and Training	Nil	10,71,500.00
General Operating expenses	Nil	92,316.00
Indirect Support Cost	Nil	1,21,452.00
<b>Closing Balance as on 30-06-2019</b>		
Cash in hand	Nil	Nil
Cash at Bank	1,208.00	1,208.00
	<b>1,208.00</b>	<b>22,95,175.00</b>

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



  
Md. Hafiz Ahmed, FCA  
Principal  
HAFIZ AHMED & CO.  
CHARTERED ACCOUNTANTS

  
General Secretary  
ASHIKA Development Associates  
Rangamati.

  
President  
ASHIKA Development Associates  
Rangamati.

## ASHIKA Development Associates (ADA)

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

### IGA-Outlet Center

### Receipts & Payments Account

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

#### Particulars

#### Receipts

#### Opening Balance as on 01-07-2018

Cash in hand

Cash at Bank

Current Year	Previous Year
30-06-2019	30-06-2018

Nil

Nil

1,10,569.00

1,10,569.00

**1,10,569.00**

**1,10,569.00**

#### Payments

#### Closing Balance as on 30-06-2019

Cash in hand

Cash at Bank

Nil

Nil

1,10,569.00

1,10,569.00

**1,10,569.00**

**1,10,569.00**

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



Md. Hafiz Ahmed, FCA  
Principal  
HAFIZ AHMED & CO.  
CHARTERED ACCOUNTANTS

General Secretary  
ASHIKA Development Associates  
Rangamati.

President  
ASHIKA Development Associates  
Rangamati.



**ASHIKA Development Associates (ADA)**

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

**ASHIKA - EL & CMEC Project**

**Receipts & Payments Account**

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

**Particulars**

**Current Year      Previous Year**  
**30-06-2019      30-06-2018**

**Receipts**

**Opening Balance as on 01-07-2018**

Cash in hand	Nil	Nil
Cash at Bank	1,47,686.00	1,47,686.00
Grant Received from the Save the Children	Nil	Nil
Bank Interest	Nil	Nil
	<b><u>1,47,686.00</u></b>	<b><u>1,47,686.00</u></b>

**Payments**

Refund to SCI


1,47,686.00      Nil

**Closing Balance as on 30-06-2019**

Cash in hand	Nil	Nil
Cash at Bank	Nil	1,47,686.00
	<b><u>1,47,686.00</u></b>	<b><u>1,47,686.00</u></b>

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



  
**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**

  
**General Secretary**  
**ASHIKA Development Associates**  
**Rangamati.**

  
**President**  
**ASHIKA Development Associates**  
**Rangamati.**

**ASHIKA Development Associates (ADA)**

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

**BGD CSF Rohingya Refugee Crisis 2019**

**Receipts & Payments Account**

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

**Particulars**

**Current Year      Previous Year**  
**30-06-2019      30-06-2018**

**Receipts**

**Opening Balance as on 01-07-2018**

Cash in hand

Nil

Nil

Cash at Bank

2,500.00

2,500.00

**2,500.00**

**2,500.00**

**Payments**

Refund to SCI

2,500.00

Nil

**Closing Balance as on 30-06-2019**

Cash in hand

Nil

Nil

Cash at Bank

Nil

2,500.00

**2,500.00**

**2,500.00**

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



**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**

**General Secretary**  
**ASHIKA Development Associates**  
**Rangamati.**

**President**  
**ASHIKA Development Associates**  
**Rangamati.**



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


**BGD ESCMEC Rohingya Response**

**Receipts & Payments Account**  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

<u>Particulars</u>	<u>Current Year</u> <u>30-06-2019</u>	<u>Previous Year</u> <u>30-06-2018</u>
<b><u>Receipts</u></b>		
<b><u>Opening Balance as on 01-07-2018</u></b>		
Cash in hand	Nil	Nil
Cash at Bank	1,58,148.00	1,58,148.00
	<b>1,58,148.00</b>	<b>1,58,148.00</b>
<b><u>Payments</u></b>		
Refund to SCI	1,58,148.00	Nil
<b><u>Closing Balance as on 30-06-2019</u></b>		
Cash in hand	Nil	Nil
Cash at Bank	Nil	1,58,148.00
	<b>1,58,148.00</b>	<b>1,58,148.00</b>

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



  
**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**

  
**General Secretary**  
**ASHIKA Development Associates**  
**Rangamati.**

  
**President**  
**ASHIKA Development Associates**  
**Rangamati.**

**ASHIKA Development Associates (ADA)**

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

**ASHIKA-ILO and Rangamati Hill District Project**

**Receipts & Payments Account**

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

**Particulars**

**Current Year      Previous Year**  
**30-06-2019      30-06-2018**

**Receipts**

**Opening Balance as on 01-07-2018**

Cash in hand

Nil

Nil

Cash at Bank

1,075.00

1,075.00

**1,075.00**

**1,075.00**

**Payments**

**Closing Balance as on 30-06-2019**

Cash in hand

Nil

Nil

Cash at Bank

1,075.00

1,075.00

**1,075.00**

**1,075.00**

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



**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**

**General Secretary**  
**ASHIKA Development Associates**  
**Rangamati.**

**President**  
**ASHIKA Development Associates**  
**Rangamati.**



## ASHIKA Development Associates (ADA)

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

### Strengthening Civic Engagement in Election and Political Process for Enhanced Transparency and Democratic Accountability

#### Receipts & Payments Account

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

##### Particulars

<u>Current Year</u> <u>30-06-2019</u>	<u>Previous Year</u> <u>30-06-2018</u>
--	---

##### Receipts

##### Opening Balance as on 01-07-2018

Cash in hand

2,127.00 2,127.00

Cash at Bank

Nil Nil

**2,127.00 2,127.00**

##### Payments

##### Closing Balance as on 30-06-2019

Cash in hand

2,127.00 2,127.00

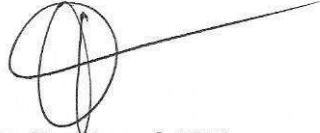
Cash at Bank

Nil Nil

**2,127.00 2,127.00**

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



  
**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**

  
**General Secretary**  
**ASHIKA Development Associates**  
**Rangamati.**

  
**President**  
**ASHIKA Development Associates**  
**Rangamati.**

**ASHIKA Development Associates (ADA)**

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

**Uddaghta and Business Development Council, Rangamati**

**Receipts & Payments Account**

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019

**Particulars**

**Current Year      Previous Year**  
**30-06-2019      30-06-2018**

**Receipts**

**Opening Balance as on 01-07-2018**

Cash in hand

Nil

Nil

Cash at Bank

9,456.00

9,456.00

**9,456.00**

**9,456.00**

**Payments**

**Closing Balance as on 30-06-2019**

Cash in hand

Nil

Nil

Cash at Bank

9,456.00

9,456.00

**9,456.00**

**9,456.00**

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



**Md. Hafiz Ahmed, FCA**  
**Principal**  
**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**

**General Secretary**  
**ASHIKA Development Associates**  
**Rangamati.**

**President**  
**ASHIKA Development Associates**  
**Rangamati.**



## **ASHIKA Development Associates (ADA)**

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

### **Notes to the Financial Statements**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019**

#### **1.00 Background of ASHIKA Development Associates (ADA):**

**ASHIKA Development Associates (ADA)** is a Non-Government Organization (NGO) serving three hill districts of Chittagong Hill Tracts (CHT)- Rangamati, Khagrachari & Bandarban, based in Rangamati Hill District-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 Organizations:**

01. General & Others Fund Account

#### **2.00 Corporate Information of the PO**

Name of the Organization	<b>ASHIKA Development Associates (ADA)</b>
Year of Establishment	1999
Legal Entity	The organization is duly registered under Voluntary Social Welfare - Rangamati Agencies (Registration & 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: 16-05-2018.
No. Of Executive Committee meeting held on 2018-2019	12
Date of last AGM held	27-04-2019
Name of the Statuary Auditor for Last Year	Hafiz Ahmed & Co.
Name of the Statuary Auditor for Current Year	Hafiz Ahmed & 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 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.

##### **Goal of ASHIKA Development Associates (ADA):**

Improve socio economic status of rural vulnerable and underprivileged CHT poor people.

##### **Major Objectives of the Organization are as Follows:**

- To provide language programs through computer technological transformation of the ethnic communities' languages would be based on 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 & developmental program
- Training and rehabilitation program for ultra-poor, physical & mentally disable people
- Fishery, Poultry farming and program
- Technical and vocational program
- Youth development along with child welfare
- Gender development program
- Establishment of library & Sports development program
- Religious & National Day Celebration
- Poverty reduction program
- Nursery program
- Forestation Program
- Sewage & Drinking water management program

#### **4.00 List or 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.

<u>SL. No.</u>	<u>Name</u>	<u>Designation</u>
1.	Shamin Haider	President
2.	Upal Kanti Muksuddi	President vice President
3.	Ratna Chakma	General Secretary
4.	Rangabi Tanchangya	Asst. General Secretary
5.	Bimal Kanti Chakma	Treasurer
6.	Living Stone Chakma	Member
7.	Chumki Chakma	Member

#### **5.00 Basis of preparation of Financial Statements**

##### **a) Basis of Accounting:**

The Accounts have been prepared in Accordance with the Generally Accepted Accounting Principles (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 on Accrual Basis.

c) Fixed assets are reflected at written down value, at cost less accumulated depreciation.

d) Depreciation on Fixed assets has been charged on straight line method during the year at rates varying from 10% to 30% based on the estimated effective lives of the assets.

e) Figures are rounded off to the nearest Taka.

Previous year's figures are rearranged where even considered necessary to confirm to the current year's presentation.

#### **6.00 General**

a) Auditors; Hafiz Ahmed & Co., Chartered Accountants have checked approximately ninety percent (90%) vouchers of Ashika General & Others Fund Account.

B) Salaries of the employees were disbursed through bank account.



Current Year	Previous Year
<u>30-06-2019</u>	<u>30-06-2018</u>

**Note # 7.00 Calculation of Fund Account:**

Balance as on 01-07-2018	(2,18,190.00)	38,87,093.00
Add: Surplus/Deficit during the year	(28,590.00)	41,05,283.00
<b>Balance as on 30-06-2019</b>	<b>(2,46,780.00)</b>	<b>(2,18,190.00)</b>

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

Balance as on 01-07-2018	46,10,177.00	46,10,177.00
Add: Loan Received during the year	1,000.00	1,000.00
	46,11,177.00	46,11,177.00
Less: Loan Refunded during the year	1,000.00	1,000.00
<b>Balance as on 30-06-2019</b>	<b>46,10,177.00</b>	<b>46,10,177.00</b>

**Note # 9.00 Calculation of Advance & Deposit:**

Balance as on 01-07-2018	5,87,545.00	5,57,545.00
Add: Advance Paid during the year	93,000.00	30,000.00
	6,80,545.00	5,87,545.00
Less: Advance Realized during the year	Nil	Nil
<b>Balance as on 30-06-2019</b>	<b>6,80,545.00</b>	<b>5,87,545.00</b>

**Note # 10.00 Calculation of Cash in Hand & Bank:**

Cash in Hand	2,747.00	6,374.00
Cash at Bank	13,94,146.00	12,88,407.00
<b>Balance as on 30-06-2019</b>	<b>13,96,893.00</b>	<b>12,94,781.00</b>



*[Signature]*  
**General Secretary**  
ASHIKA Development Associates  
Rangamati.

*[Signature]*  
**President**  
ASHIKA Development Associates  
Rangamati.

**Note # 11.00**

**ASHIKA Development Associates (ADA)**

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

**Property, Plant & Equipment  
AS AT 30<sup>TH</sup> JUNE, 2019**

Particulars	Opening Balance (01-07-2018)	Addition during the year	Total Value	Rate of Dep. (%)	Dep. Charges during the year	W.D.V. as at (30-06-2019)
Land & Land Development	2,45,500.00	-----	2,45,500.00	-----	-----	2,45,500.00
Building	1,80,852.00	-----	1,80,852.00	5%	9,043.00	1,71,809.00
Furniture & Fixture	3,71,714.00	1,68,739.00	5,40,453.00	10%	37,171.00	5,03,282.00
Motor cycle	1,75,791.00	-----	1,75,791.00	20%	35,158.00	1,40,633.00
Equipment	10,469.00	-----	10,469.00	20%	2,094.00	8,375.00
Decoration	10,01,414.00	-----	10,01,414.00	20%	2,00,283.00	8,01,131.00
Air Condition	78,156.00	-----	78,156.00	25%	19,539.00	58,617.00
Auto Lab Machine	3,10,960.00	-----	3,10,960.00	20%	62,192.00	2,48,768.00
Computer & Laptop	1,34,805.00	-----	1,34,805.00	20%	26,961.00	1,07,844.00
<b>Total</b>	<b>25,09,661.00</b>	<b>1,68,739.00</b>	<b>26,78,400.00</b>	<b>-----</b>	<b>3,92,441.00</b>	<b>22,85,959.00</b>



**N.B.:** No depreciation has been charged on the addition during the year under audit.

**HAFIZ AHMED & CO. CHARTERED ACCOUNTANTS. ROSE MERY, HOUSE # 06, ROAD # 01, BLOCK # B, SECTION # 6, MIRPUR, DHAKA-1216, BANGLADESH. MOBILE: 01711-988264, E-MAIL: marufaudit@gmail.com**

**General Secretary**  
ASHIKA Development Associates

**President**  
ASHIKA Development Associates