AUDITOR'S REPORT

On The

FINANCIAL STATEMENTS

OF

ASHIKA Development Associates (ADA)

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

Consolidated Statement of Financial Position

FOR THE YEAR ENDED 30TH 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





Mukta Bangla Shopping Complex Room No. 26s (4th Floor), Mirpur-1, Dhaka-1216, Bangladesh Mobile: 01719-875359, 01768-660186 E-mail: hafizahmed@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

on the Financial Statements of General & Others Fund Account for the year ended 30th June 2019

Statement of Financial Statements of General & Others Fund Account which the Statement of Financial Position as at 30th June 2019, the Statement of Comprehensive and the Statement of Receipts & Payments for the year then ended, and a summary of significant policies and other explanatory information.

Management's Responsibility for the Financial Statements

ASHIKA Development Associates as per directions from the Directorate of Social Welfare of ASHIKA Development Associates as per directions from the Directorate of Social Welfare of District.

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

Responsibility

statements and plan and perform the audit to obtain reasonable assurance about whether statements are free from material misstatement. An audit involves performing procedures to evidence about the amounts and disclosures in the financial statements. The procedures on the auditor's judgment, including the assessment of the risks of material misstatement statements, whether due to fraud or error. In making those risk assessments, the auditor control relevant to the entity's preparation and fair presentation of the financial control relevant to the entity's preparation and fair presentation. An audit also expressing an opinion on the effectiveness of the entity's internal control. An audit also make appropriateness of accounting policies used and the reasonableness of accounting management, as well as evaluating the overall presentation of the financial statements.

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

Townson.

the financial statements present fairly, in all material respects, the financial position of the Second Account as at 30th June 2019, and its financial performance including Receipts & the year then ended in accordance with Bangladesh Financial Reporting Standards and applicable laws and regulations.



THE DHAKA COUNTY

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

ASHIKA Development Associates

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

Statement of Financial Position

AS AT 30TH JUNE, 2019

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

Executive Director ASHIKA

Chief Finance Officierna ASFIRAnce Manager SHIKA-Rangamar

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

DHAKA * DHAKA * CONTINUE OF THE PROPERTY OF TH

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

General Secretary

ASHIKA Development Associates

Rangamati.

President
ASHIKA Development Associates
Rengament.

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

Statement of Comprehensive Income FOR THE YEAR ENDED 30TH JUNE, 2019

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 Miscellaneous Income 4,48,926.00 44,750.00 Postage & Communication 11,549.00 20,250.00 1,000.00.00 GA Income 11,549.00 20,250.00 GA Income 11,549.00 20,250.00 GA Income 11,549.00 20,250.00 GA Income 3,800.00 4,000.00.00 GA Income 3,800.00 4,000.00 GA Income Sank Interest 3,800.00 4,000.00 GA Income Miscelived United Nation Food & Agricultural 75,6,668.00 2,47,989.00 75,06,668.00 2,45,55,660.00 2,45,55,660.00 2,45,55,660.00 2,45,566.00 2,45,55,660.0	<u>Particulars</u>	Current Year 30-06-2019	Previous Year <u>30-06-2018</u>
Project wise Fund Received/Transfer	Income	50-00-2019	30-00-2018
SAFANSHI Fund		93 37 178 00	59 88 189 00
Project wise Office Rent Received/Transfer	SAFANSHI Fund		
Project wise Utilities cost Received/Transfer 21,505.00 19,280.00			
Miscellaneous Income	Project wise Utilities cost Received/Transfer	21 505 00	
Postage & Communication 11,549.00 20,250.00	Miscellaneous Income		
IGA Income Bank Interest 3,800.00 4,000.00 Grant Received from the BRAC 75,06,068.00 2,47,989.00 2,47,989.00 2,47,989.00 2,47,989.00 2,47,989.00 2,47,989.00 2,47,989.00 2,47,989.00 2,480,020.00 3,280	Postage & Communication		
Bank Interest 3,800.00 75,06,068.00 2,47,090.00 Grant Received United Nation Food & Agricultural Nii 22,47,989.00.00 Organization Nii 23,40,000.00 Crant Received from the UNDP Nii 23,40,000.00 Crant Received from the UNDP Nii 23,40,000.00 Crant Received from the Manusher Jonno Foundation-MJF Crant Received from the Bangladesh NGO Foundation-BNF Excess of Expenditure Over Income 12,37,375.00 12,63,900.00 12,63,900.00 12,75,000.00 12,75			
Grant Received United Nation Food & Agricultural Organization Grant Received United Nation Food & Agricultural Organization Grant Received from the UNDP Sales of Income from Fresh Mushroom Sales of Income from Spawn Grant Received from the Bangladesh NGO Foundation-MJF Excess of Expenditure Over Income Expenditure Project wise Fund Transfer SAFANSHI Fund SAFANSHI Fund Staff Salary & Benefits Office Rent (All Part) Refreshment, Meeting & Workshop Utilities Cost (Electricity, GAS, WASA & others) Other's Expenses Travel Cost Bank Charge Bank Charge Bank Charge Bank Charge Watchin for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Cxpenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Skill Development Fraining on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expens			
Carant Received United Nation Food & Agricultural Organization Carant Received from the UNDP Nil 23,40,000.00	Grant Received from the BRAC		
Organization 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 Nii 2,75,000.00 Excess of Expenditure Over Income 28,590.00 41,05,283.00 Expenditure 28,590.00 1,96,60,192.00 Project wise Fund Transfer 93,37,178.00 48,74,419.00 SAFANSHI Fund 4,95,000.00 Nii 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 Nii 66,100.00 Utilities Cost (Electricity, GAS, WASA & others) 15,499.00 9,813.00 Orber's Expenses 19,499.00 4,99,775.00 Travel Cost 8,298.00 22,000.00 Postage & Communication 23,000.00 11,500.00 IGA Expenditure 8,000.00 6,546.00 6,230.00	Grant Received United Nation Food & Agricultural		
Sales of Income from Fresh Mushroom Sales of Income from Spawn Grant Received from the Manusher Jonno Foundation-MJF Grant Received from the Bangladesh NGO Foundation-BNF Excess of Expenditure Over Income Expenditure Project Wise Fund Transfer SAFANSHI Fund SAFANSHI Fund Staff Salary & Benefits Office Rent (All Part) Seffreshment, Meeting & Workshop Utilities Cost (Electricity, GAS, WASA & others) Other's Expenses Travel Cost Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Basic Literacy Project (64 District) Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project." Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieva Carrell Achieval Carrell Achieval Carrell Cost Carrell	Organization		22/00/020:00
Sales of Income from Fresh Mushroom Sales of Income from Spawn Grant Received from the Manusher Jonno Foundation-MJF Grant Received from the Bangladesh NGO Foundation-BNF Excess of Expenditure Over Income Expenditure Project wise Fund Transfer SAFANSHI Fund SAFANSHI Fund Staff Salary & Benefits Office Rent (All Part) Refershment, Meeting & Workshop Utilities Cost (Electricity, GAS, WASA & others) Other's Expenses Travel Cost Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Basic Literacy Project (64 District) Expenses for Salsi Literacy Project (64 District) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Skill Development Training Water Social Business Refund to SCI Achievan Action of CLI CAFSN in CHT ASHIKA-FAO Project) Depreciation Nil (3,38,300.00 1,33,92,441.00 1,392,441.00 1,275,000.00 24,55,586.00 24,55,586.00 24,55,586.00 24,55,586.00 24,55,586.00 24,55,586.00 24,55,586.00 24,55,586.00 28,590.00 1,96,60,192.00 1,9	Grant Received from the UNDP	Nil	23,40,000,00
Sales of Income from Spawn 12,37,375.00 12,63,900.00 Grant Received from the Manusher Jonno Foundation-BNF Grant Received from the Bangladesh NGO Foundation-BNF Nil 2,75,000.00 24,55,586.00 24,55,586.00 22,500.00 28,590.00 27,500.00 28,590.00 28,590.00 27,500.00 28,590.00 27,500.00 28,590.00 27,500.00 28,590.00 27,500.00 28,590.00 27,500.00 28,590.00 27,500.00 28,590.00 27,500.00 28,590.00 27,500.00 28,590.00 27,500.00 28,590.00 27,500.00 28,590.00 27,500.00 Nil 28,500.00 Nil 28,500.00 Nil 28,500.00 Nil 29,500.00 Nil 20,500.00 Nil 20,500.00 Nil Nil 20,500.00 Nil 22,500.00 Nil Nil Nil 22,500.00 Nil 22,500.00 Nil	Sales of Income from Fresh Mushroom		
Grant Received from the Manusher Jonno Foundation-MJF Grant Received from the Bangladesh NGO Foundation-BNF Excess of Expenditure Over Income 45,16,556.00 24,55,886.00 2,75,000.00 2,75,000.00 1,000.00 2,75,000.00 1,96,60,192.00 1,96,100.00 1,92,100.00 1,92,100.00 1,92,100.00 1,92,100.00 1,92,100.00 1,92,100.00 1,92,100.00 1,92,100.00 1,92,100.00	Sales of Income from Spawn		
Expenditure Over Income Expenditure Project wise Fund Transfer SAFANSHI Fund SAFAND SAFANSHI Fund SAFAND	Grant Received from the Manusher Jonno Foundation-MJF	45,16,556.00	24,55,586.00
Sexess of Expenditure Over Income 28,590.00 1,96,60,192.00	Grant Received from the Bangladesh NGO Foundation-BNF		2,75,000.00
Expenditure 2,39,34,226.00 1,96,60,192.00 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 6,240.00 Bank Charge 8,000.00 6,346.00 "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	Excess of Expenditure Over Income	28,590.00	41,05,283.00
Project wise Fund Transfer SAFANSHI Fund Staff Salary & Benefits Office Rent (All Part) Refreshment, Meeting & Workshop Utilities Cost (Electricity, GAS, WASA & others) Other's Expenses Travel Cost Postage & Communication IGA Expenditure Madit Fee Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Shuvolong Safe Drinking Water Social Business Project Expenses for Shuvolong Safe Drinking Water Social Business of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 48,74,419.00 A48,74,419.00 Nil 3,87,500.00 7,33,723.00 Nil 66,100.00 Nil 66,100.00 15,45,90.00 66,100.00 14,99.00 06,210.00 12,900.00 11,500.00 11,00,00.00 11,00,000.00 11,00,000.00 11,00,000.00 11,00,000.00 11,00,00.00 11,00,00.00 11,00,00.00 11,00,00.00 11,00,00.00 11,00,00.00 11,00,00.00 11,00,00.00 11,00,00.00 11,00,00.00 11,00,00.00 11,0		2,39,34,226.00	
SAFANSHI Fund Staff Salary & Benefits Office Rent (All Part) Refreshment, Meeting & Workshop Utilities Cost (Electricity, GAS, WASA & others) Other's Expenses Travel Cost Postage & Communication IGA Expenditure Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation Nil 2,95,000.00 7,33,723.00 7,91,000.00 7,81,700.00 9,813.00 22,000.00 9,813.00 22,000.00 11,500.00 7,33,000.00 7,33,000.00 7,300.00 7,300.00 7,300.00 7			
SAFANSHI Fund Staff Salary & Benefits Office Rent (All Part) Refreshment, Meeting & Workshop Utilities Cost (Electricity, GAS, WASA & others) Other's Expenses Travel Cost Postage & Communication IGA Expenditure Audit Fee Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation Nil 22,93,967.00 4,41,841.00 Refreshment, Meeting & Workshop Nil 22,93,967.00 7,33,723.00 7,83,723.00 7,83,723.00 7,83,750.00 9,813.00 9,813.00 11,500.00 11,500.00 11,500.00 11,500.00 11,500.00 6,230.0	Project wise Fund Transfer	93,37,178.00	48,74,419.00
Office Rent (All Part) Refreshment, Meeting & Workshop Utilities Cost (Electricity, GAS, WASA & others) Other's Expenses Travel Cost Postage & Communication IGA Expenditure Audit Fee Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project." Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 3,25,400.00 3,25,400.00 66,100.00 9,813.00 1,54,999.00 11,500.00 11,500.00 11,500.00 6,546.00 6,546.00 6,546.00 6,546.00 6,230.00 6,733,807.00 6,230.00 6,733,807.00 6,230.00 6,733,807.00 6,230.00 6,733,807.00 6,230.00 6,733,807.00 6,230.00 6,733,807.00 6,230		4,95,000.00	
Orfice Rent (All Part) Refreshment, Meeting & Workshop Utilities Cost (Electricity, GAS, WASA & others) Other's Expenses 15,459.00 Other's Expenses 19,499.00 Postage & Communication IGA Expenditure Audit Fee Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Basic Literacy Project (64 District) Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI 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 Refund to SCI Nil 22,93,967.00 Nil 22,93,967.00 Nil 22,93,967.00 Depreciation 3,92,441.00 A,16,841.00	Staff Salary & Benefits	3,87,500.00	7,33,723.00
Utilities Cost (Electricity, GAS, WASA & others) Other's Expenses Travel Cost Postage & Communication IGA Expenditure Audit Fee Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Basic Literacy Project (64 District) Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 15,459.00 9,813.00 9,813.00 9,813.00 9,813.00 9,813.00 4,39,775.00 11,500.00 11,500.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 6,230.00 6,230.00 67,33,807.00 8,298.00 9,813.00 1,00,000.00 1,00,000.00 67,33,807.00 10,500.00 67,33,807.00 10,500.00 10,00,000.00 67,33,807.00 10,500.00 11,500.00 11,500.00 67,33,807.00 10,500.00 11		2,91,000.00	
Other's Expenses Travel Cost Postage & Communication IGA Expenditure Audit Fee Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 4,39,775.00 22,000.00 11,500.00 11,500.00 6,230.00 6,230.00 6,230.00 6,230.00 6,230.00 6,230.00 74,88,800.00 74,88,8	Refreshment, Meeting & Workshop		66,100.00
Travel Cost Postage & Communication Postage & Communication IGA Expenditure Audit Fee Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Basic Literacy Project (64 District) Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 22,000.00 11,500.00 1,00,000.00 6,546.00 74,88,800.00 74,88,800.00 74,88,800.00 87,33,807.00 87,33,807.00 10,500.00 10,500.00 11,500.00 10,500.00 10,500.00 11,500.00 10,500.00	Utilities Cost (Electricity, GAS, WASA & others)		9,813.00
Postage & Communication IGA Expenditure Audit Fee Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Basic Literacy Project (64 District) "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 23,000.00 11,500.00 6,230.00 67,33,807.00 74,88,800.00 74,88,800.00 74,88,800.00 87,33,807.00 87,33,807.00 10,500.00 74,88,800.00 87,33,807.00 87,33,80			
IGA Expenditure Audit Fee Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Basic Literacy Project (64 District) Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 1,00,000.00 6,230.00 6,230.00 67,33,807.00 74,88,800.00 87,33,807.00 10,500.00 74,88,800.00 87,33,807.00 87,33,807.00 10,500.0			
Audit Fee Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Basic Literacy Project (64 District) "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation A Material R, 000.00 6,546.00 67,33,807.00 74,88,800.00 10,500.00 13,49,800.00 15,25,427.00 15,25,427.00 15,25,427.00 13,49,929.00 13,49,			
Bank Charge "Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Basic Literacy Project (64 District) Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 6,546.00 67,33,807.00 74,88,800.00 74,88,800.00 74,88,800.00 74,88,800.00 74,88,800.00 74,88,800.00 74,88,800.00 74,88,800.00 81,53,53,538.00 75,427.00 75,25,427.00 75,25,427.00 76,841.00 76,230			1,00,000.00
"Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Basic Literacy Project (64 District) Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation One of 7,33,807.00 74,88,800.00 74,88,800.00 8,70,307.00 15,25,427.00 15,25,427.00 15,25,427.00 13,16,189.00 13,49,929.00 2,53,510.00 2,53,510.00 1,44,213.00 3,08,334.00 Nil 22,93,967.00 A,16,841.00			
Block-B (Barkal & Jurachari Upazila) Village Common Forest" Expenses for Basic Literacy Project (64 District) Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 10,500.00 74,88,800.00 8,733,807.00 29,31,990.00 15,25,427.00 15,25,427.00 15,25,427.00 13,49,929.00 13,49,929.00 2,730.00 2,735,510.00 2,770.00 3,08,334.00 Nil 22,93,967.00 A,16,841.00	"Action for Livelihood Davelenment & Watershad Destartion in	6,546.00	6,230.00
Expenses for Basic Literacy Project (64 District) Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 74,88,800.00 Nil 3,53,538.00 15,25,427.00 Nil 8,70,307.00 13,16,189.00 13,49,929.00 2,53,510.00 2,53,510.00 3,08,334.00 Nil 22,93,967.00 A,16,841.00	Riock-R (Barkal & Jurachari Haazila) Villago Common Forcet''	10 500 00	67 22 007 00
Expenses for Non Formal Primary Education Project-BRAC "Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project panels on Indigenous handloom for Destitute Jumma Women in CHT panels of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 3,53,538.00 3,53,538.00 3,53,538.00 15,25,427.00 15,25,427.00 15,25,427.00 15,25,427.00 15,25,427.00 15,25,427.00 15,25,427.00 15,25,427.00 15,25,427.00 13,49,929.00 13,49,929.00 13,49,929.00 13,49,929.00 13,49,929.00 13,49,929.00 13,49,929.00 13,49,929.00 14,4213.00 15,25,427.00 13,49,929.00 13,49,9			2 22
"Strengthen civil society and public institutions to address combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 15,25,427.00 8,70,307.00 13,49,929.00 13,49,929.00 2,53,510.00 2,770.00 3,08,334.00 Nil 22,93,967.00 A,16,841.00	Expenses for Non Formal Primary Education Project-RPAC		
combating gender based violence and build community resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 15,25,427.00 8,70,307.00 13,49,929.00 13,49,929.00 2,53,510.00 2,770.00 3,08,334.00 Nil 22,93,967.00 4,16,841.00	"Strengthen civil society and public institutions to address	1411	3,33,338.00
resilient to adopt climate change project" Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation Refund to adopt climate change project" 8,70,307.00 13,49,929.00 2,53,510.00 2,53,510.00 3,08,334.00 Nil All Sequence of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 3,92,441.00 4,16,841.00	combating gender based violence and build community	20 21 000 00	15 25 427 00
Empowerment through Integrated Livelihood and Right base Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 8,70,307.00 13,49,929.00 2,53,510.00 2,770.00 3,08,334.00 Nil 22,93,967.00 A,16,841.00	resilient to adopt climate change project"	29,31,990.00	15,25,427.00
Actions (EILIRA) Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 8,70,307.00 13,49,929.00 2,53,510.00 2,770.00 3,08,334.00 Nil 22,93,967.00 A,16,841.00	Empowerment through Integrated Livelihood and Right base		
Expenses for Mushroom Seed Social Business Project Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 13,16,189.00 2,53,510.00 2,770.00 3,08,334.00 Nil 22,93,967.00 22,93,967.00 4,16,841.00	Actions (EILIRA)	8 70 307 00	Nil
Expenses for Skill Development Training on Indigenous handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 21,415.00 2,53,510.00 1,44,213.00 Nil 22,93,967.00 Nil 22,93,967.00 4,16,841.00			
handloom for Destitute Jumma Women in CHT Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 21,415.00 2,770.00 3,08,334.00 Nil 22,93,967.00 2,53,510.00 1,44,213.00 3,08,334.00 Nil 3,92,441.00 4,16,841.00	Expenses for Skill Development Training on Indigenous	13,10,103.00	13,73,323.00
Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation A 1,213.00 3,08,334.00 Nil 22,93,967.00 4,16,841.00	handloom for Destitute Jumma Women in CHT	21 415 00	2 53 510 00
Refund to SCI Achieving resilience in food security and nutrition in remote areas of the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Depreciation 3,08,334.00 Nil 22,93,967.00 3,92,441.00 4,16,841.00			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) Nil 22,93,967.00 Depreciation 3,92,441.00 4,16,841.00	Refund to SCI	3 08 334 00	
the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project) Nil 22,93,967.00 Depreciation 3,92,441.00 4,16,841.00	Achieving resilience in food security and nutrition in remote areas	of	
3/32/111:00 1/10/011:00	the Chittagong Hill Tracts (ARFSN in CHT ASHIKA-FAO Project)		22,93,967.00
	Depreciation	3,92,441.00	4,16,841.00
WV - MIIII	1/X/MW	2,39,34,226.00	
Executive Director Chief Finance Officer	Executive Director Chief Finance Officer		10

Executive Director Chief Finance Officer **ASHIKA ASHIKA**

Signed in terms of our separate report of even date and the separate report of even d

General Secretary SHIKA Development Associates Rangamati.

Md. Hatiz Ahmed, FCA Principal

HAFIZ AHMED & CO. CHARTERED ACCOUNTANTS

ASHIKA Development Associates

Rangamati.

DHAKA

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

Consolidated Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

Particulars FOR THE YEAR ENDED 30 TH	JUNE, 2019	
1 di diculais	Current Year	Previous Year
Receipts	30-06-2019	<u>30-06-2018</u>
Opening Balance 01-07-2018		33 00 2010
cash in hang		
Cash at Bank	6,374.00	2,252.00
Project wise Fund Received/Transfer	12,88,407.00	52,67,204.00
SAFANSHI FIING	93,37,178.00 5,24,400.00	59,88,189.00
Project wise Office Rent Received/Transfer	5,24,400.00	Nil
' TO LOCK WISE UTILITIES (TOST RECOIVED) I PANAFA	2,56,896.00	4,02,000.00
Loui Neceiveu (10)(1) (Te (appera) 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 3,800.00	1,00,000.00
Grant Received from the BRAC		4,000.00
Grant Received United Nation Food & Agricultural Organizati	ion Nil	2,47,989.00
	Nil	22,80,020.00
Sales of Income from Fresh Mushroom	41,383.00	23,40,000.00 1,13,945.00
Sales of Income from Spawn	12,37,375.00	12,63,900.00
Grant Received from the Manusher Johno Foundation-MJF	45,16,556.00	24,55,586.00
Grant Received from the Bangladesh NGO Foundation-BNF	Nil	2,75,000.00
<u>Payments</u>	2,52,01,417.00 2	2,08,25,365.00
Project wise Fund Transfer		7-0/20/000
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 23,000.00	22,000.00
IGA Expenditure	23,000.00 Nil	11,500.00
Audit Fee	8,000.00	1,00,000.00
Loan Refunded to the General Fund Advance Paid to Staff	1,000.00	1 000 00
Bank Charge	93,000.00	1,000.00 30,000.00
"Action for Livelihood Dovolonment a M	6,546.00	6,230.00
"Action for Livelihood Development & Watershed Protection in Block-B (Barkal & Jurachari Upazila) Village Common Forest"		
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
LAUCHSES TOUNOU FOrmal Driman, Education D	74,88,800.00	Nil
	Nil	3,53,538.00
	20 31 000 00	
	29,31,990.00	15,25,427.00
Empowerment inrough integrated Livelihood and Diaby have		
	8,70,307.00	Att
Expenses for Mushroom Seed Social Business Project	13,16,189.00	Nil
	13/10/105.00	13,49,929.00
	21,415.00	2,53,510.00
Expenses for Shuvolong Safe Drinking Water Social Business Refund to SCI	2,770.00	1,44,213.00
Achieving resilience in food security and putrition in many	3,08,334.00	Nil
	of	
ground palatice as on su-tin- /into	Nil	22,93,967.00
Cash in hand	7747.00	
Cash at Bank	2,747.00	6,374.00
- The Marin	13,94,146.00 2,52,01,417.00 2,0	12,88,407.00
Executive Director Chief Finance Officer	2,02,01,417.00 2,0	8,25,365.00
ASILINA		\
Signed in terms of our separate report of even date approximation		T
A Almed	T 11	

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

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

General Secretary

DHAKA

ASHIKA Development Associates . Rangamati.

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

General Fund Account

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

Particulars Receipts Opening Balance as on 01-07-2018 Cast in hand	Current Year <u>30-06-2019</u>	Previous Year <u>30-06-2018</u>
at Bank The was Fund Received/Transfer SHI Fund Wise Office Rent Received/Transfer Wise Utilities cost Received/Transfer Wise Accome Communication	Nil 5,298.00 93,37,178.00 5,24,400.00 2,56,896.00 21,505.00 4,48,926.00 11,549.00 Nil	125.00 19,664.00 59,88,189.00 Nil 4,02,000.00 19,280.00 44,750.00 20,250.00 1,00,000.00
ments The wase Fund Transfer Salary & Benefits Fent (All Part) Meeting & Workshop Cost (Electricity, GAS, WASA & others) Expenses The Cost Balance as on 30-06-2019 Meand Balance as on 30-06-2019	93,37,178.00 4,95,000.00 3,87,500.00 2,91,000.00 Nil 15,459.00 19,499.00 8,298.00 23,000.00 Nil 8,000.00 1,008.00	48,74,419.00 Nil 7,33,723.00 3,25,400.00 66,100.00 9,813.00 4,39,775.00 22,000.00 11,500.00 1,00,000.00 Nil 6,230.00
	19,810.00 1,06,05,752.00	5,298.00 65,94,258.00

of our separate report of even date annexed.

- Associates



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

Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-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 30TH JUNE, 2019

Particulars		The second second
<u>rai ciculais</u>	Current Year	Previous Year
Receipts	<u>30-06-2019</u>	<u>30-06-2018</u>
Opening Balance as on 01-07-2018		
Cash in hand	1	
Cash at Bank	Nil	Nil
Grant Received from the Manusher Jonno Foundation-MJF	6,99,926.00	1,000.00
Bank Interest	28,56,850.00	24,55,586.00
bank interest	1,800.00	4,000.00
	35,58,576.00	24,60,586.00
PAYMENTS		
Bank Charge, Recruitment & Audit Fees	4,496.00	2,250.00
Salaries & Benefits	12,23,963.00	11,39,667.00
Office Rent	1,64,232.00	1,72,500.00
Utilities	45,069.00	43,143.00
Repair, Maintenance & Cleaning Materials	6,843.00	1,025.00
Stationeries, Printing & Supplies	40,698.00	22,496.00
Purchase of Computer & Printer	Nil	54,233.00
Purchase of Motor cycle	Nil	1,50,000.00
Fuel, Oil, Repair & Maintenance	11,131.00	5,908.00
Travel, Lodging & Perdiem	65,315.00	47,841.00
Staff Development & Capacity Building	17,180.00	38,610.00
Village level group formation with forest	96,892.00	Nil
Community Based CCA & DRR	37,364.00	Nil
Capacity Building of Community	21,559.00	Nil
Promoting Community actions	41,917.00	Nil
Promote Climate & Nature Resilient	8,40,097.00	Nil
Forest conversation& Watershed Mgt.	1,98,698.00	Nil
Activating & Strengthening UDMC	50,156.00	Nil
Facilitate SAT on CC Interventions	66,380.00	Nil
Training, Meeting & Material for Beneficiaries	Nil	51,987.00
Loan Refund to ASHIKA	Nil	1,000.00
Advance to Bimal Kanti Chakma	Nil	30,000.00
Closing Balance as on 30-06-2019		
Cash in hand	Nil	Nil
Cash at Bank	6,26,586.00	6,99,926.00
	35,58,576.00	24,60,586.00

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

Md. Hafiz Ahmed, FCA

Principal

HAFIZ AHMED & CO. CHARTERED ACCOUNTANTS

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
Rangamati.

President
ASHIKA Development Associates

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

Basic Literacy Project (64) District

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

	Current Year 30-06-2019	Previous Year 30-06-2018
Teceipts	Wt	
<u> </u>		
Cash in hand	Nil	Nil
Cash at Bank	Nil	1,50,728.00
Received from the BRAC	75,06,068.00	2,47,989.00
Bank Interest	1,000.00	Nil
	75,07,068.00	3,98,717.00
Payments		
Establishment Cost	8,99,483.00	Nil
But Center Operational Cost	65,89,317.00	Nil
Bank Charge	3,800.00	Nil
Classing Balance as on 30-06-2019	2€ .5	
Cash in hand	Nil	Nil
Cash at Bank	14,468.00	45,179.00
	75,07,068.00	3,98,717.00

m terms of our separate report of even date annexed.

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

Development Associates Rangamati.

ASHIKA Development Associates Rangamati.

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

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

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

<u>Particulars</u>	Current Year 30-06-2019	Previous Year 30-06-2018
Receipts		
Opening Balance as on 01-07-2018	KEI	NEE
Cash in hand	Nil	Nil
Cash at Bank	Nil	Nil .
Grant Received from the Manusher Jonno Foundation-MJF	16,59,706.00	Nil Nil
Loan Received from the General Fund	1,000.00	
Bank Interest	1,000.00	Nil
	16,61,706.00	Nil
PAYMENTS		
Administrative Purpose		
Salaries & Benefits	65,258.00	Nil
Utilities	2,999.00	Nil
Repair, Maintenance & Cleaning Materials	1,780.00	Nil
Stationeries, Printing & Supplies	4,747.00	Nil
Recruitment, Bank Charge & Audit Fees	150.00	Nil
Programmatic Purpose		
Salaries & Benefits	6,04,324.00	Nil
Office Rent	64,901.00	Nil
Utilities	10,293.00	Nil
Stationeries, Printing & Supplies	3,943.00	Nil
Purchase of Furniture, Fixture & Equipment	1,68,739.00	Nil
Travel, Lodging & Perdiem	28,022.00	Nil
Staff Development & Capacity Building	10,247.00	Nil
Training, Meeting & Material for Beneficiaries	67,873.00	Nil
Gender Mainstreaming	5,920.00	Nil
Loan Refund to the General Fund	1,000.00	Nil
Advance	93,000.00	Nil
Closing Balance as on 30-06-2019		
Cash in hand	Nil	Nil
Cash at Bank	5,28,510.00	Nil
	16,61,706.00	Nil

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

HMED

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

> President ASHIKA Development Associates · Rangamati.

General Secretary **ASHIKA Development Associates** Rangamati.

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

Mushroom Seed Social Business

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

<u>Particulars</u>	Current Year 30-06-2019	Previous Year <u>30-06-2018</u>
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
Sales of Income from Fresh Frashroom	13,29,664.00	14,62,005.00
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	1	0,055100
Cash in hand	620.00	3,810.00
The state of the s	12,417.00	56,266.00
Cash at Bank	13,29,664.00	14,62,005.00

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

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

ASHIKA Development Associates Rangamati.

ASHIKA Development Associates Rangamati.

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

Shuvolong Safe Drinking Water Social Business

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

<u>Particulars</u>	Current Year 30-06-2019	Previous Year 30-06-2018
Receipts		
Opening Balance as on 01-07-2018		west.
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	y	
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	× 7 *	
Cash in hand	Nil	437.00
Cash at Bank	20,187.00	14,500.00
CEST OF DUTIN	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.

ASHIKA Development Associates Rangamati.

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

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

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

<u>Particulars</u>	Current Year 30-06-2019	
Receipts Opening Balance as on 01-07-2018	30-00-2019	<u>30-06-2018</u>
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
NOR	22,045.00	2,75,555.00
<u>Payments</u>		
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
Closing Balance as on 30-06-2019		
Cash in hand	Nil	Nil
Cash at Bank	630.00	22,045.00
· · · · · · · · · · · · · · · · · · ·	22,045.00	2,75,555.00

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.

ASHIKA Development Associates

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

Non Formal Primary Education Project-BRAC

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

<u>Particulars</u>	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 Grant Received from the BRAC	45,179.00 Nil	1,50,728.00
Bank Interest	Nil	2,47,989.00 Nil
Dalik Tilterest	45,179.00	3,98,717.00
Payments		
Refreshers course (Field Base) (Grade-1 19, Grade-II 15, Grade-	100000	1.000.00
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 yeards	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 (Lunch+ Snacks (Field base)	Nil	160.00
Conveyance for workshop with Pos of partner NGOs	Nil	1,200.00
Overhead cost of partner NGOs	Nil	17,543.00
Closing Balance as on 30-06-2019		Plan.
Cash in hand	Nil	Nil
Cash at Bank	45,179.00	45,179.00
	45,179.00	3,98,717.00

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



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

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**

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

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

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

<u>Particulars</u>	Current Year 30-06-2019	Previous Year <u>30-06-2018</u>
Receipts	<u> </u>	<u>50 00 2010</u>
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
	14,551.00	67,48,358.00
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
	14,551.00	67,48,358.00

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

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





Kambhe House (2nd Floor), K. K. Roy Road, Rangamati Hill Disrict-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 30TH JUNE, 2019

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

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

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

CHARTERED ACCOUNTANTS

ASHIKA Development Associates Rangamati.

ASHIKA Development Associates - Gangamati.

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

IGA-Outlet Center

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

Particulars Receipts Opening Balance as on 01-07-2018	Current Year <u>30-06-2019</u>	Previous Year <u>30-06-2018</u>
Cash in hand	Nil	Nil
Cash at Bank	1,10,569.00	1,10,569.00
	1,10,569.00	1,10,569.00
<u>Payments</u>		
Closing Balance as on 30-06-2019		
Cash in hand	Nil	Nil
Cash at Bank	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

Development Associates

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

ASHIKA - EL & CMEC Project

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

<u>Particulars</u>	Current Year 30-06-2019	Previous Year 30-06-2018
<u>Receipts</u>		la la
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
	1,47,686.00	1,47,686.00
<u>Payments</u>	3	
Refund to SCI	1,47,686.00	Nil
Closing Balance as on 30-06-2019	10 th	
Cash in hand	Nil	Nil
Cash at Bank	Nil	1,47,686.00
	1,47,686.00	1,47,686.00

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.

ASHIKA Development Associates - Rangamati.

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

BGD CSF Rohingya Refugee Crisis 2019

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

<u>Particulars</u>	Current Year <u>30-06-2019</u>	Previous Year 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
<u>Payments</u>		
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.

Development Associates

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

BGD ESCMEC Rohingya Response

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

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

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.

HIKA Development Associates

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

ASHIKA-ILO and Rangamati Hill District Project

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

Particulars Receipts Opening Balance as on 01-07-2018	Current Year <u>30-06-2019</u>	Previous Year <u>30-06-2018</u>
Cash in hand Cash at Bank	Nil 1,075.00	Nil 1,075.00
	1,075.00	1,075.00
Payments Closing Balance as on 30-06-2019 Cash in hand Cash at Bank	Nil 1,075.00 1,075.00	Nil 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.

evelopment Associates lengamati,

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

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

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

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





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

Uddaghta and Business Development Council, Rangamati

Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2019

<u>Particulars</u>	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	9,456.00 9,456.00	9,456.00 9,456.00
Payments Closing Balance as on 30-06-2019 Cash in hand Cash at Bank	Nil 9,456.00 9,456.00	Nil 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





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

Notes to the Financial Statements

FOR THE YEAR ENDED 30TH 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	ASHIKA Development Associates (ADA)
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

HAFIZ AHMED & CO. CHARTERED ACCOUNTANTS ROSE VISITO HOUSE # 06, ROAD # 01, BLOCK # B, SECTION # 6, MIRPUR, DHAKA-1216, BANGLADESH. MOBILE: 01211-982269, H-MAIL:marufaudit@gmail.com

General Secretary

- 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
- o 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
- o 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.

SL. No.	<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.

- 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.

HAFIZ AHMED & CO. CHARTERED ACCOUNTANTS. ROSE MERY, MIRPUR, DHAKA-1216, BANGLADESH. MOBILE: 01711 988264.

HALL: # 06, ROAD # 01, BLOCK # B, SECTION + E-MAYL:marufaudit@gmail.com

President Associates

		Current Year 30-06-2019	Previous Year 30-06-2018
Note #	7.00 <u>Calculation of Fund Account:</u>		
	Balance as on 01-07-2018	(2,18,190.00)	38,87,093.00
8 J J.	Surplus/Deficit during the year	(28,590.00)	41,05,283.00
Add:	Balance as on 30-06-2019	(2,46,780.00)	(2,18,190.00)
	Balance as on 30 00 2025		S Years
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
Add:	Loan Received during the year	46,11,177.00	46,11,177.00
Less:	Loan Refunded during the year	1,000.00	1,000.00
LC33,	Balance as on 30-06-2019	46,10,177.00	46,10,177.00
Note #	9.00 Calculation of Advance & Deposit:	0	
	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
Auu.	Maranes I also also services	6,80,545.00	5,87,545.00
Less:	Advance Realized during the year	» Nil	Nil
	Balance as on 30-06-2019	6,80,545.00	5,87,545.00
Note #	10.00 Calculation of Cash in Hand & Bank:		
	Cash in Hand	2,747.00	
	Cash at Bank	13,94,146.00	The second second second second second
	Balance as on 30-06-2019	13,96,893.00	12,94,781.00







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

Property, Plant & Equipment AS AT 30TH 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	2%	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	%07	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	%07	26,961.00	1,07,844.00
Total	25,09,661.00	1,68,739.00	26,78,400.00		3,92,441.00	22,85,959.00

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

President Development As

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

