



Salam & Co.

Chartered Accountants

FINANCIAL STATEMENTS

OF

TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

Consolidated Statement of Financial Position

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TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

For the year ended June 30, 2022

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**INDEPENDENT AUDITOR'S REPORT IN THE FINANCIAL STATEMENTS
TO GENERAL BODY OF TAUNGYA**

Opinion

We have audited the financial statements of Financial Position of "TAUNGYA", which comprise the Statement of Consolidated Financial Position as at 30th June 2022, Statement of Comprehensive Income & Statement of Receipts and Payments Accounts for the year then ended 30th June 2022, and notes to the financial statements, including a summary of significant accounting policies and explanatory notes.

In our Opinion, the accompanying financial statements of the Financial Position of "TAUNGYA" give a true and fair view of the financial position as at 30th June 2022 and its financial performance, Statement of Receipts & Payments for the year then ended in accordance with International Financial Reporting Standards (IFRS) and other applicable laws and regulations including MRA guidelines.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Consolidated and Separate Financial Statements and Internal Controls.

Management is responsible for the preparation of financial statement that give a true and fair view in accordance with the Accounting policies and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

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





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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's reports to the related disclosures in the consolidated and separate financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other Legal & Regulatory Requirements

We also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- b) In our opinion, proper books of accounts as required by law have been kept by MRA ACT & Rules have been kept by "TAUNGYA" so far as it appeared from our examination of these books, and
- c) The statement of financial position and statement of comprehensive income dealt with by the report are in agreement with the books of account.

Dated: Dhaka
22 December, 2022



Mohammad Abu Salam, FCA
Principal
Membership No: 1652
Salam & CO.
Chartered Accountants
DVC:2212221652AS200952

TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

Statement of Financial Position

AS AT 30TH JUNE, 2022

<u>Property & Assets</u>	<u>Note</u>	<u>Current Year</u> <u>30-06-2022</u>	<u>Previous Year</u> <u>30-06-2021</u>
<u>Property & Assets</u>			
Property, Plant & Equipment	07.00	23,62,130.00	27,32,869.00
Total Non-Current Assets		23,62,130.00	27,32,869.00
<u>Current Assets</u>			
Cash & Cash Equivalents	08.00	13,23,665.00	17,85,155.00
Advance for Project	09.00	9,50,966.00	8,79,052.00
Investment in FDR	10.00	11,74,267.00	23,05,935.00
Total Current Assets		34,48,898.00	49,70,142.00
Total Property and Assets		58,11,028.00	77,03,011.00
<u>Fund & Liabilities</u>			
<u>Capital Fund</u>			
Fund Account	11.00	57,81,077.00	72,71,283.00
Total Capital Fund		57,81,077.00	72,71,283.00
<u>Current Liabilities</u>			
Loan & Advance	12.00	29,951.00	4,31,728.00
Total Current Liabilities		29,951.00	4,31,728.00
Total Liabilities & Capital Fund		58,11,028.00	77,03,011.00



Executive Director
Taungya, Rangamati


Treasurer
Taungya, Rangamati

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

Dated: 22 December, 2022
Dhaka




Mohammad Abu Salam, FCA
Principal
Membership No: 1652
Salam & CO.
Chartered Accountants
DVC:2212221652AS200952

TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

Statement of Comprehensive Income FOR THE YEAR ENDED 30TH JUNE, 2022

<u>Particulars</u>	<u>Current Year 30-06-2022</u>	<u>Previous Year 30-06-2021</u>
Income		
ED Contribution	66,150.00	Nil
Taungya Contribution	763.00	Nil
Income from Sales A/C & Multimedia	2,84,582.00	1,87,827.00
Grant Received from the GRAUS (AVCB Project)	72,59,253.00	Nil
Grant Received from the Ashika (AVCB Project)	53,48,934.00	Nil
Grant Received from the BNPS	67,89,308.00	57,29,264.00
Grant Received from the OLHF (OR)	78,152.00	1,30,857.00
Grant Received from the IPAF	5,02,536.00	36,46,788.00
Grant Received from the JUM Foundation	Nil	4,95,477.00
NGO Operational Cost (AVCB-Graus)	1,42,107.00	Nil
NGO Operational Cost (AVCB-Ashika)	1,73,916.00	Nil
Motor Cycle Sells	6,000.00	Nil
Bank Interest	1,291.00	Nil
IPAF end of project learning exchange event	16,400.00	Nil
Overhead Cost (AVCB-Ashika)	1,72,295.00	Nil
Overhead Cost (AVCB-GRAUS)	2,41,313.00	Nil
Grant Received from the LEAN	Nil	4,24,227.00
Grant Received from the LEAN (OR)	Nil	38,838.00
Members Donation	Nil	5,65,000.00
Account Payable VAT & Tax	12,055.00	Nil
Relief	Nil	4,75,000.00
Excess of Expenditure over Income	14,86,206.00	Nil
Total Tk.	2,25,81,261.00	1,16,93,278.00
Expenditure		
Salary & Benefits	7,71,563.00	10,92,905.00
Office Stationery, Photocopy and Materials	Nil	2,393.00
Refreshment/Entertainment	3,550.00	16,827.00
Office Rent	1,35,000.00	Nil
Expenses for Oil & Fuel	Nil	3,700.00
Expenses for Meeting	9,280.00	53,007.00
Bank Charge	5,134.00	4,370.00
Traveling & Conveyance	27,000.00	16,649.00
Office Maintenance & Utility	32,847.00	43,597.00
Expenses for Communication	11,160.00	15,272.00
Promotional Activity/Day Observation	300.00	Nil
Repairs & Maintenance	7,000.00	Nil
IPAF end of project learning exchange event	16,400.00	Nil
Contribution to IPAF Project	763.00	Nil
Audit Fee	20,000.00	30,000.00
Advertisement	Nil	11,900.00
IPAF Fund	5,02,536.00	18,23,394.00
LEAN Project Fund	Nil	4,24,227.00
Relief	Nil	4,75,000.00
Expenses for IPAF Project	96,190.00	27,87,390.00
Expenses for LEAN Project	Nil	7,42,845.00
Expenses for OLHF Project	68,66,148.00	58,00,845.00
Expenses for Taungya-AVCB in CHT 000115133	59,48,934.00	Nil
Expenses for Taungya-AVCB-Project (Rang Pack-A, Part-I)	77,56,717.00	Nil
Relief	Nil	4,75,000.00
Depreciation	3,70,739.00	4,56,303.00
Excess of Income over Expenditure	Nil	21,14,475.00
Total Tk.	2,25,81,261.00	1,16,93,278.00

Executive Director
Taungya, Rangamati

Treasurer
Taungya, Rangamati

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

Dated: 22 December, 2022
Dhaka



Mohammad Abu Salam, FCA
Principal

Membership No: 1652
Salam & Co.

Chartered Accountants

DVC:2212221652AS200952

TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

Statement of Consolidated Receipts & Payments Account FOR THE YEAR ENDED 30TH JUNE, 2022

<u>Particulars</u>	<u>Current Year</u> <u>30-06-2022</u>	<u>Previous Year</u> <u>30-06-2021</u>
<u>Receipts</u>		
<u>Opening Balance 01-07-2021</u>		
Cash in hand	1,538.00	3,523.00
Cash at Bank	17,83,617.00	26,59,695.00
Loan Received	32,98,038.00	11,92,099.00
Loan Realized to Project	4,10,000.00	5,25,000.00
FDR Withdrawn	16,31,668.00	21,69,395.00
ED Contribution	66,150.00	Nil
Taungya Contribution	763.00	Nil
Income from Sales A/C & Multimedia	2,84,582.00	1,87,827.00
Grant Received from the GRAUS (AVCB Project)	72,59,253.00	Nil
Grant Received from the Ashika (AVCB Project)	53,48,934.00	Nil
Grant Received from the BNPS	67,89,308.00	57,29,264.00
Grant Received from the OLHF (OR)	78,152.00	1,30,857.00
Grant Received from the IPAF	5,02,536.00	36,46,788.00
Grant Received from the JUM Foundation	Nil	4,95,477.00
NGO Operational Cost (AVCB-Graus)	1,42,107.00	Nil
NGO Operational Cost (AVCB-Ashika)	1,73,916.00	Nil
Motor Cycle Sells	6,000.00	Nil
Bank Interest	1,291.00	Nil
IPAF end of project learning exchange event	16,400.00	Nil
Overhead Cost (AVCB-Ashika)	1,72,295.00	Nil
Overhead Cost (AVCB-GRAUS)	2,41,313.00	Nil
Grant Received from the LEAN	Nil	4,24,227.00
Grant Received from the LEAN (OR)	Nil	38,838.00
Members Donation	Nil	5,65,000.00
Account Payable VAT & Tax	12,055.00	Nil
Relief	Nil	4,75,000.00
Total Tk.	2,82,15,916.00	1,82,42,990.00



Statement of Consolidated Receipts & Payments Account

FOR THE YEAR ENDED 30TH JUNE, 2022

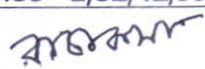
Payments

Loan Refunded	36,99,815.00	8,72,000.00
Loan Paid to Project	4,81,914.00	9,41,514.00
FDR Deposit	5,00,000.00	13,00,000.00
Salary & Benefits	7,71,563.00	10,92,905.00
Office Stationery, Photocopy and Materials	Nil	2,393.00
Refreshment/Entertainment	3,550.00	16,827.00
Office Rent	1,35,000.00	Nil
Expenses for Oil & Fuel	Nil	3,700.00
Expenses for Meeting	9,280.00	53,007.00
Bank Charge	5,134.00	4,370.00
Traveling & Conveyance	27,000.00	16,649.00
Office Maintenance & Utility	32,847.00	43,597.00
Expenses for Communication	11,160.00	15,272.00
Promotional Activity/Day Observation	300.00	Nil
Repairs & Maintenance	7,000.00	Nil
IPAF end of project learning exchange event	16,400.00	Nil
Contribution to IPAF Project	763.00	
Audit Fee	20,000.00	30,000.00
Advertisement	Nil	11,900.00
IPAF Fund	5,02,536.00	18,23,394.00
LEAN Project Fund	Nil	4,24,227.00
Relief	Nil	4,75,000.00
Expenses for IPAF Project	96,190.00	27,87,390.00
Expenses for LEAN Project	Nil	7,42,845.00
Expenses for OLHF Project	68,66,148.00	58,00,845.00
Expenses for Taungya-AVCB in CHT 000115133	59,48,934.00	Nil
Expenses for Taungya-AVCB-Project (Rang Pack-A, Part-I)	77,56,717.00	Nil
Relief	Nil	4,75,000.00

Closing Balance as on 30-06-2022

Cash in hand	1,670.00	1,538.00
Cash at Bank	13,21,995.00	17,83,617.00
Total Tk.	2,82,15,916.00	1,82,42,990.00



Executive Director
Taungya, Rangamati


Treasurer
Taungya, Rangamati

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

Dated: 22 December, 2022
Dhaka




Mohammad Abu Salam, FCA
Principal
Membership No: 1652
Salam & CO.
Chartered Accountants
DVC:2212221652AS200952

TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

General Fund Account

Statement of Receipts & Payments Account

FOR THE YEAR ENDED 30TH JUNE, 2022

<u>Particulars</u>	<u>Current Year</u> <u>30-06-2022</u>	<u>Previous Year</u> <u>30-06-2021</u>
Receipts		
Opening Balance 01-07-2021		
Cash in hand	1,410.00	88.00
Cash at Bank	21,631.00	31,656.00
Loan Received	Nil	2,45,000.00
Loan Realized to Project	4,10,000.00	5,25,000.00
FDR Withdrawn	16,31,668.00	21,69,395.00
ED Contribution	66,150.00	Nil
Income from Sales A/C & Multimedia	2,84,582.00	1,87,827.00
Grant Received from the GRAUS (AVCB Project)	72,59,253.00	Nil
Grant Received from the Ashika (AVCB Project)	53,48,934.00	Nil
Grant Received from the OLHF (OR)	78,152.00	1,30,857.00
Grant Received from the IPAF	5,02,536.00	18,23,394.00
NGO Operational Cost (AVCB-Graus)	1,42,107.00	Nil
NGO Operational Cost (AVCB-Ashika)	1,73,916.00	Nil
Motor Cycle Sells	6,000.00	Nil
Bank Interest	1,291.00	Nil
Loan Refund (GRAUS)	19,33,251.00	Nil
Loan Refund (AHIKA)	13,56,564.00	Nil
IPAF end of project learning exchange event	16,400.00	Nil
Overhead Cost (AVCB-Ashika)	1,72,295.00	Nil
Overhead Cost (AVCB-GRAUS)	2,41,313.00	Nil
Grant Received from the LEAN	Nil	4,24,227.00
Grant Received from the LEAN (OR)	Nil	38,838.00
Members Donation	Nil	5,65,000.00
Relief	Nil	4,75,000.00
	1,96,47,453.00	66,16,282.00
Payments		
Salary & Benefits	7,71,563.00	10,92,905.00
Office Stationery, Photocopy and Materials	Nil	2,393.00
Refreshment/Entertainment	3,550.00	16,827.00
Office Rent	1,35,000.00	Nil
Expenses for Oil & Fuel	Nil	3,700.00
Expenses for Meeting	9,280.00	53,007.00
Bank Charge	5,134.00	4,370.00
Traveling & Conveyance	27,000.00	15,649.00
Office Maintenance & Utility	32,847.00	43,597.00
FDR Deposit	5,00,000.00	13,00,000.00
Expenses for Communication	11,160.00	15,272.00
Project Loan (AVCB-Ashika)	13,56,564.00	Nil
Project Loan (AVCB-Graus)	36,67,384.00	Nil
Promotional Activity/Day Observation	300.00	Nil
Graus Fund (AVCB Project)	71,25,119.00	Nil
Ashika Fund (AVCB Project)	53,48,934.00	Nil
Repairs & Maintenance	7,000.00	Nil
IPAF end of project learning exchange event	16,400.00	Nil
Contribution to IPAF Project	763.00	Nil
Loan Refunded	Nil	3,45,000.00
Loan Paid to Project	Nil	9,35,000.00
Audit Fee	20,000.00	30,000.00
Advertisement	Nil	11,900.00
IPAF Fund	5,02,536.00	18,23,394.00
LEAN Project Fund	Nil	4,24,227.00
Relief	Nil	4,75,000.00
	1,96,47,453.00	66,16,282.00
Closing Balance as on 30-06-2022		
Cash in hand	1,647.00	1,410.00
Cash at Bank	1,05,271.00	21,631.00
	1,96,47,453.00	66,16,282.00



TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

IPAF Project

Statement of Receipts & Payments Account

FOR THE YEAR ENDED 30TH JUNE, 2022

<u>Particulars</u>	<u>Current Year</u> <u>30-06-2022</u>	<u>Previous Year</u> <u>30-06-2021</u>
Receipts		
<u>Opening Balance 01-07-2021</u>		
Cash in hand	Nil	Nil
Cash at Bank	2,891.00	5,44,788.00
Taungya Contribution	763.00	Nil
Loan & Advance Received	Nil	9,35,000.00
Grant Received from the IPAF	5,02,536.00	18,23,394.00
Advance	Nil	12,099.00
	5,06,190.00	33,15,281.00
Payments		
Fuel and Boat Maintenance Cost	Nil	22,075.00
Bank Charge	4,190.00	4,118.00
Accounts Officer (Full)	Nil	40,000.00
Project Officer (Full)	Nil	1,36,000.00
DSA (ED,PM & PO)	Nil	9,175.00
Training on Traditional Governance System, Indigenous Rights, Natural Resource Management & Conservation to the Youth Volunteers Groups at District Level, 30 person/batches (4 days by hiring local resources)	Nil	2,66,575.00
Training on Community Volunteerism, Facilitation and Eco-tourist Guide to the Youth Volunteers Groups at Community Level, 30 person/batches (2 days)	Nil	3,02,110.00
Basic Training on Watershed Management to VCFs' & PDC's EC members & CYVGs at Community Level, 30 person/batches (1 day by hiring local resources)	Nil	1,11,164.00
Training on Participatory Planning and Monitoring at Community level to the CYVGs (2 days by hiring local resources)	Nil	2,51,740.00
Support to conduct study on best indigenous practices & ill Practices on Hill Water Resources and Natural Forests Conservation	Nil	1,28,560.00
Publish the Study Report	Nil	1,65,000.00
Printing Materials Development on best practices for Conservation Natural Resources (poster, festoon etc.)	Nil	1,63,250.00
Prepare Selected Water Resource Mapping with GPS Tracking	Nil	83,000.00
Develop Water Resource Management and Implementation Plan	Nil	31,870.00
Facilitate the Natural Resource Conservation Communities to Prepare Eco-Resort Development Plans	Nil	31,120.00
Construct Eco- friendly Rest-huts besides/ near the Water Falls with Hygiene Latrine Facilities for Researchers/ Tourists/Visitors etc.	Nil	6,27,083.00
Facilitate to Develop Guideline for the Tourist's Guides	Nil	19,615.00
Support to arrange Bi-monthly Coordination Meeting Between PDC/VCF EC members and CYVGs at Community Level	Nil	29,700.00
Arrange Experience Sharing visit for the EC Members of VCFs & PDCs and CYVGs within the Project Sites	Nil	82,700.00
Arrange Project Evaluation/Knowledge Sharing and Project Closing Workshop	Nil	82,785.00
COVID 19 Response	Nil	1,99,750.00
Loan Refund	4,10,000.00	5,25,000.00
Video Documentation	92,000.00	Nil
<u>Closing Balance as on 30-06-2022</u>		
Cash in hand	Nil	Nil
Cash at Bank	Nil	2,891.00
	5,06,190.00	33,15,281.00



TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

**OLHF Project
Statement of Receipts & Payments Account**FOR THE YEAR ENDED 30TH JUNE, 2022

Particulars	Current Year 30-06-2022	Previous Year 30-06-2021
Receipts		
Opening Balance 01-07-2021		
Cash in hand	128.00	935.00
Cash at Bank	17,59,095.00	18,36,382.50
Grant Received from the BNPS	67,89,308.00	57,29,264.00
Advance Received	4,223.00	Nil
Account Payable VAT & Tax	12,055.00	Nil
	85,64,809.00	75,66,581.50
Payments		
Executive Director (partial)	1,43,325.00	1,44,842.00
Unit manager (PM/PC)	4,58,640.00	4,66,533.00
Program officer cum trainer (1/CSO)	2,41,258.00	3,64,918.00
Program facilitator (3/CSO) to work with beneficiaries	7,77,420.00	6,73,907.00
Accountant (1/CSO)	3,43,980.00	3,49,900.00
PME Officer (1/CSO)	3,58,306.00	3,61,689.00
Support staff (1/CSO)	1,43,325.00	1,45,792.00
Office Rent	1,20,000.00	1,20,000.00
Utilities	12,271.00	21,607.00
Office Maintenance	21,869.00	13,949.00
Communication and Internet	50,314.00	53,973.00
Office Supplies	16,809.00	17,805.00
Office Supplies for COVID 19 (CSO's Staff)	Nil	1,93,268.00
Tempo Boat	Nil	2,33,813.00
Tablet for Monitoring	Nil	16,424.00
Local travel cost in CHT	73,804.00	1,19,471.00
Fuel and repair & maintenance cost	24,884.00	60,878.00
Travel cost to Training/Meeting	70,416.00	48,359.00
Annual Audit Cost	40,000.00	40,000.00
Communication and Virility Cost	34,417.00	22,521.00
Bank Charge	4,688.00	5,087.50
Monthly Staff Coordination Meeting	18,899.00	23,241.00
Preparatory awareness rising session with community, traditional and religious leaders and men to increase their awareness on menstrual health and women's safety.	1,43,059.00	Nil
Preparatory awareness rising session with women to increase their awareness on menstrual health and women's safety.	91,611.00	Nil
Replication training on re-usable sanitary pads (led by Mentors)	8,28,603.00	Nil
Establishment of safe spaces for young women and girls in the form of girls' clubs	9,66,188.00	Nil
Engagement meetings with community leader's religious leaders and customary leaders, men and women	Nil	1,98,208.00
Continuously train and support 30 female mentors to provide life skills training and information on puberty, menstrual health, sex, sexuality and issues of violence to girls and young women	Nil	3,33,823.00
Running costs of girls clubs, including regular facilitation of girls clubs sessions (based on session plan provided by Master Trainers)	13,69,596.00	14,73,428.00
Mentoring the female mentors to run the girls clubs (incl. support on thematic areas)	1,65,997.00	90,137.00
Organize sessions to identify violence issues that affects them most and create awareness among mothers/mothers' in law on SRHR and violence issues (linked to girls clubs thematic areas)	77,951.00	86,300.00
Organize sessions to identify violence issues that affects them most and create awareness among fathers/fathers in law on SRHR and violence issues (linked to girls clubs thematic areas)	2,17,292.00	85,385.00
Organize meeting with community, traditional, religious leaders to address restrictive social norms to young women and girls SRHR and safety (linked to girls clubs thematic areas)	51,226.00	35,586.00
Advance outstanding	4,81,914.00	6,514.00
Closing Balance as on 30-06-2022		
Cash in hand	23.00	128.00
Cash at Bank	12,16,724.00	17,59,095.00
	85,64,809.00	75,66,582.00



TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

Taungya-AVCB in CHT 000115133

Statement of Receipts & Payments Account

FOR THE YEAR ENDED 30TH JUNE, 2022

<u>Particulars</u>	<u>Current Year</u> <u>30-06-2022</u>	<u>Previous Year</u> <u>30-06-2021</u>
Receipts		
<u>Opening Balance 01-07-2021</u>		
Cash in hand	Nil	Nil
Cash at Bank	Nil	Nil
Grant Received from the Ashika	53,48,934.00	Nil
Loan Receipt from General Fund	13,56,564.00	Nil
	67,05,498.00	Nil
Payments		
Training on Traditional System (Case management, documentation, roles & responsibilities, HR, Gender etc) for traditional leaders [3daysx 39 batch's @ 30 participants] at district level	18,28,571.00	Nil
Monitoring visit by Regional Council, District Administration & Circles	30,000.00	Nil
Court Yard Meeting by Community Mobilize	2,46,162.00	Nil
Capacity building of youth groups on popular theatre making skills on traditional justice.	4,09,448.00	Nil
Staging of popular theatre/ awareness sessions by youth groups at Mouza level [2 per UP]	8,00,696.00	Nil
Village Courts Assistant (VCA) Salary [5 VCAs for 12 months and 1 month bonus]	3,96,000.00	Nil
Village Courts Assistant (VCA) Furniture [per UP]	1,05,000.00	Nil
Village Courts Assistant (VCA) Office cost [12 months]	53,773.00	Nil
Village Courts Assistant (VCA)Travel [12 months]	18,000.00	Nil
Village Police incentives [10 VPX 9 months x Per monthx5 UP]	72,000.00	Nil
Quarterly Coordination meeting at UP with UP functionaries and Traditional leaders on VC at UP level [4 nos x5 UPs] by CM	1,16,458.00	Nil
Monthly coordination meeting with VCA [1/2 Upazila X12 months] by PC/CM	18,360.00	Nil
Awareness activity at UP level	53,650.00	Nil
Court Yard Meeting (CYM) [9 wardsx1 CYM per quarter x5 UPs]	62,959.00	Nil
Community Mobilize (2 Mobilize for 12 Months for strengthening traditional justice system and 1month bonus)	4,40,000.00	Nil
Training Associates (1 Training Associate for 12 months and 1 month bonus)	2,53,000.00	Nil
NGO Operational cost (Partial Honorarium of Executive Director for 12 months and 1 month bonus, Office rent and maintenance, Utility, Office Expenditure, Office stationeries and photocopies, Internet and mobile bill allowance for 2 staffs in CHTRC as well , Logistic support, Fixed asset maintenance cost, Lock, electric equipments and miscellaneous for 12 month)	1,45,329.00	Nil
Motor Cycle fuel and Maintenance	1,800.00	Nil
Travel & DSA of staff members	92,000.00	Nil
D. NGO Overhead cost 4%	2,05,728.00	Nil
Loan Refunded to General Fund	13,56,564.00	Nil
<u>Closing Balance as on 30-06-2022</u>		
Cash in hand	Nil	Nil
Cash at Bank	Nil	Nil
	67,05,498.00	Nil



TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

Taungya-AVCB-Project (Rang Pack-A, Part-I)

Statement of Receipts & Payments Account

FOR THE YEAR ENDED 30TH JUNE, 2022

<u>Particulars</u>	<u>Current Year</u> <u>30-06-2022</u>	<u>Previous Year</u> <u>30-06-2021</u>
Receipts		
Opening Balance 01-07-2021		
Cash in hand	Nil	Nil
Cash at Bank	Nil	Nil
Grant Received from the GRAUS	70,01,830.00	Nil
Loan Receipt from General Fund	20,67,384.00	Nil
	90,69,214.00	Nil
Payments		
Training on Traditional System (Case management, documentation, roles & responsibilities, HR, Gender etc) for traditional leaders [3daysx 31 batches @ 30 participants] at district level	21,61,969.00	Nil
Training/orientation on Traditional justice mechanism for the elected public representatives of Union parishad and Upazilla Parishad at district level [300 representatives, 10 batches, 2 days per, 30 participants per batch]	10,17,061.00	Nil
Support 70 Headman to improve traditional courts with kind support @ BDT 7450	3,12,900.00	Nil
6 months Local Volunteers/ Internship for 3 CHT Youths	61,584.00	Nil
Travel and other costs for Interns	3,850.00	Nil
Monitoring visit by UNO and other officials	35,984.00	Nil
Court Yard Meeting by Community Mobilize	4,67,561.00	Nil
Capacity building of youth groups on popular theatre making skills on traditional justice.	1,94,531.00	Nil
Staging of popular theatre/ awareness sessions by youth groups at Mouza level [2 per UP]	4,53,394.00	Nil
Awareness campaigns (discussion session, day observation, cultural programme, film show, theatre, leaflet and poster distribution etc.) at Upazila level	2,52,863.00	Nil
Community Mobilize (5 Mobilize for 12 Months for strengthening traditional justice system and 1month bonus)	6,50,000.00	Nil
Popular Theater expert (For 12 months and 1 month bonus)	3,25,000.00	Nil
Case Management & Documentation Officer (For 12 months and 1 month bonus and must be recruited in consultation with Circle Chief through UNDP and deployed at the Office of the Chief of Chakma Circle)	3,25,000.00	Nil
Monitoring, Reporting and MIS Officer (For 12 months and 1 month bonus and must be recruited in consultation with Circle Chief through UNDP and deployed at the Office of the Chief of Chakma Circle)	3,25,000.00	Nil
Executive Director Honorarium (Partial)	1,04,333.00	Nil
Office Space Rent (including Upazila Offices)	50,000.00	Nil
Utilities (Water and Electricity etc.)	2,700.00	Nil
Office supplies and materials	6,623.00	Nil
Communication	2,700.00	Nil
Staff Mobile Cost	11,800.00	Nil
Equipment maintenance cost	803.00	Nil
Bank Charge	4,371.00	Nil
Motor Cycle fuel and Maintenance	21,593.00	Nil
Travel & DSA of staff members	1,03,030.00	Nil
NGO Overhead cost (3.5% on actual expenditure)	2,41,313.00	Nil
Loan Refunded to General Fund	19,33,251.00	Nil
Closing Balance as on 30-06-2022		
Cash in hand	Nil	Nil
Cash at Bank	Nil	Nil
	90,69,214.00	Nil



TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

LEAN Project

Statement of Receipts & Payments Account

FOR THE YEAR ENDED 30TH JUNE, 2022

<u>Particulars</u>	<u>Current Year</u> <u>30-06-2022</u>	<u>Previous Year</u> <u>30-06-2021</u>
<u>Receipts</u>		
<u>Opening Balance 01-07-2021</u>		
Cash in hand	Nil	2,500.00
Cash at Bank	Nil	2,46,868.00
Grant Received from the JUM Foundation	Nil	4,95,477.00
	Nil	7,44,845.00
<u>Payments</u>		
Community Mobilized	Nil	1,20,000.00
Local Peridium	Nil	12,500.00
Local conveyance & Transportation	Nil	55,000.00
Vehicle Cost	Nil	21,520.00
Office Rent	Nil	45,000.00
Office Supplies	Nil	8,715.00
Other Services	Nil	11,559.00
Financial Service (bank guarantee costs etc.)	Nil	908.00
Sensitize School Management Committee on Nutrition	Nil	13,693.00
Develop Promote and Engage Student Brigades on Nutrition	Nil	18,714.00
Identify, Re-arrange and Train Existing Adolescent Clubs on Nutrition Activities	Nil	95,500.00
Support Adolescent Clubs to Host Awareness Raising Events	Nil	1,51,736.00
Facility WBCs to Organize Nutrition Session for Producers Groups	Nil	1,88,000.00
Loan Refunded	Nil	2,000.00
<u>Closing Balance as on 30-06-2022</u>		
Cash in hand	Nil	Nil
Cash at Bank	Nil	Nil
	Nil	7,44,845.00



TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

Notes to the Financial Statements

FOR THE YEAR ENDED 30TH JUNE, 2022

1.0 Background of Taungya:

Taungya was formed in 1995 as an unincorporated body. It was called the Committee for the Protection of Indigenous Culture. The primary focus was on indigenous culture because it was felt that the cultural fabric of indigenous society was being threatened by external interventions that were not in conformity with the rights, needs, and aspirations of the peoples of the Chittagong Hill Tracts (CHT). Later the scope of the organization was broadened to include the themes of development and environment, thereby also employing a wider perspective on indigenous culture. The organization was also renamed Taungya in the year of 1996, and was finally registered with the Department of Social Welfare in 1998 and with the NGO Affairs Bureau in 2001.

Present Programs of the Organizations:

- a. General Fund Account
- b. IPAF Project
- c. OLHF Project
- d. Taungya-AVCB in CHT 000115133
- e. Taungya-AVCB-Project (Rang Pack-A, Part-I)
- f. LEAN Project

2.00 Corporate Information of the PO

Name of the Organization	TAUNGYA
Year of Establishment	1995
Legal Entity	Directorate of Social Welfare of Govt. of Bangladesh. Vide registration No.-Rangamati-94 dated: 01.03.1998 and also has the Registration from NGO Affairs Bureau vide No. 1537 dated: 18-06-2000 & Renewal dated: 17-06-2022.
Nature of operations (programs)	General & Others Fund Account
No. Of Executive Committee meeting held on 2021-2022	07
Date of last AGM held	21/11/2020
Name of the Statuary Auditor for Last Year	Mizan Islam & Co.
Name of the Statuary Auditor for Current Year	Salam & Co.

3.00 Mission and Vision of the Organization

a) Mission of the Organization:

Taungya believes in cultural pluralism and basic rights of all peoples and communities.

Cultural Pluralism

The organization has members from various indigenous peoples of Chittagong Hill Tracts and from among the Bengali-speaking residents of CHT. The members are in various professions, i.e. educationists, cultural activists, journalists, lawyers, physicians, engineers, businesspeople, etc. IT believes in the rights of all peoples, and seeks to help protect the culture and rights of those indigenous peoples with small populations.



Self-Reliance

Taungya believes that programmes on socio-economic activities can bring sustainable and culturally appropriate progress in the long run only through local self-reliant initiatives. It therefore, believes in having a clear exit strategy prior to making any project interventions. It works only with the consent of communities and is totally against creating unsustainable external dependencies.

Community Empowerment

It believes in strengthening the CHT communities, especially those who live in "remote" areas. It is respectful towards the strong communitarian traditions of the indigenous peoples and promotes cooperative and collective efforts by drawing upon ancient indigenous customs and traditions while employing modern day information technology wherever appropriate and available.

Equity

It strongly believes in human rights and the principle of equity. It promotes eradication of racial and religious discrimination and the eradication of discrimination against women. It tries to address the needs of socially and physically disadvantaged groups. It also seeks to respect different generations and the rights of children.

b) Vision of the Organization:

In order to ensure that Taungya is successful in achieving its stated goals it is important that Taungya has a fair idea of the likely nature of social, cultural and economic changes in the coming years and decades. These developments will no doubt be both positive and negative. Other changes will be value-neutral or combine aspects of both positive and negative elements. We intend to keep these likely developments in mind when planning any type of interventions. Some changes seem almost inevitable. These include improvements in transport and communications, advances in communications technology, easier marketing of farm produce, and greater social mobility. On the positive side we see better prices for farmers, greater access to health services and education, greater gender sensitivity and cheaper and more accessible tele and cyber communications. On the negative side, we see rising differences of income, land alienation of indigenous communities, marginalization of poor farmers and unskilled laborers, ethnic and class conflicts, food insecurity and environmental degradation (including deforestation and mining activities). Other changes include in-migration and out-migration, greater social mobility, greater social interaction between different ethnic and religious groups, further urbanization, etc. The above permutations are based on the assumption that the forces of globalization will continue to shape economic policies in Bangladesh and lead to the faster monetization and marketisation of the CHT.

Even if the process of globalization that is currently taking place is weakened or reversed in the near future, we feel that the CHT will still continue to be integrated into the Bangladeshi market at a very fast pace. This is because the CHT is still rich in natural resources. Therefore, it is of the utmost importance to ensure that CHT society can achieve at least moderate success in human development. Without educational progress, social and economic progress will not be possible, and the people of the CHT will continue to be marginalized politically as well. Thereby, their cultural integrity will also be threatened.

We mention many areas in our policy goals, but we are aware that it is not possible for Taungya to work on all or even most of the aforesaid issues in the next few years. Therefore, our Action Plan will fine-tune in on our proposed activities in the short, middle and long terms. We are aware that priorities may also change over time.

Taungya intends to be a catalyst towards the articulation of the development perspectives of the people of the CHT and their views on indigenous culture and environment, among other things. Therefore, it is important that Taungya's work has an impact on the greatest number of people possible. However, Taungya realizes that given the shortcomings of a voluntary organization, it will not be possible to be in direct contact with the entire population of the CHT. Therefore, the emphasis will be to combine efforts aimed at reaching the greatest number of people directly, through specific projects and dialogues, and through indirect means such as networking with other organizations and through its research and advocacy activities. Formal and informal publications will play a key role in this regard.



4.00 List of Executive Committee Members

The affairs of the Organization have been entrusted to an Executive Committee consisting of 11 (Eleven) 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.	Raja Devasish Roy	Chairperson
2.	Md. Abdul Mamun	Vice Chairperson
3.	Mis. Nirupa Dewan	Vice Chairperson
4.	Dr. Parash Khisa	Secretary
5.	Mr. Amlan Chakma	Joint Secretary
6.	Mr. Rajib Chakma	Treasurer
7.	Adv. Susmita Chakma	Member
8.	Mr. Anjan Chakma	Member
9.	Mis. Uttara Tripura	Member
10.	Mis. Kabita Chakma	Member
11.	Mis. Prativa Thangya	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 20% 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; Salam & Co., Chartered Accountants have checked approximately ninety percent (90%) vouchers of Taungya of General & Others Fund Account.

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



Notes No.	Particulars	Current Year 30-06-2022	Previous Year 30-06-2021
Note # 7.00 Calculation of Furniture, Fixture and Equipment:			
	Balance as on 01-07-2021	68,14,891.00	68,14,891.00
Add:	Purchase during the year	Nil	Nil
	Closing Balance	68,14,891.00	68,14,891.00
	Accumulated Depreciation	40,82,022.00	36,25,719.00
Add:	Depreciation during the year	3,70,739.00	4,56,303.00
	Closing Balance as on 30-06-2022	44,52,761.00	40,82,022.00
	Written Down Value	23,62,130.00	27,32,869.00
Note # 8.00 Calculation of Cash in Hand & Bank:			
	Cash in Hand	1,670.00	1,538.00
	Cash at Bank	13,21,995.00	17,83,617.00
	Balance as on 30-06-2022	13,23,665.00	17,85,155.00
Note # 9.00 Calculation of Loan Paid to Project:			
	Balance as on 01-07-2021	8,79,052.00	4,62,538.00
Add:	Loan Paid during the year	4,81,914.00	9,41,514.00
		13,60,966.00	14,04,052.00
Add:	Loan Realized during the year	4,10,000.00	5,25,000.00
	Balance as on 30-06-2022	9,50,966.00	8,79,052.00
Note # 10.00 Calculation of Investment in FDR:			
	Balance as on 01-07-2021	23,05,935.00	31,75,330.00
Add:	Interest Receivable on FDR during the year	5,00,000.00	13,00,000.00
		28,05,935.00	44,75,330.00
Less:	Withdrawn during the year	16,31,668.00	21,69,395.00
	Balance as on 30-06-2022	11,74,267.00	23,05,935.00
Note # 11.00 Calculation of Fund Account:			
	Balance as on 01-07-2021	72,71,283.00	93,85,758.00
Add:	Excess/(shortage) of Income over Expenditure	(14,90,206.00)	(21,14,475.00)
	Balance as on 30-06-2022	57,81,077.00	72,71,283.00
Note # 12.00 Calculation of Loan Received from the Loan & Advance:			
	Balance as on 01-07-2021	4,31,728.00	1,04,500.00
Add:	Loan Received during the year	32,98,038.00	11,99,228.00
		37,29,766.00	13,03,728.00
Less:	Loan Refunded during the year	36,99,815.00	8,72,000.00
	Balance as on 30-06-2022	29,951.00	4,31,728.00



Note # 7.00

TAUNGYA

Kalyanpur, Rangamati-4500, Bangladesh.

Schedule of Property, Plant & equipment
FOR THE YEAR ENDED 30TH JUNE, 2022

Particulars	Opening Balance (01-07-2021)	Addition during the year	Total Value	Rate of Dep. (%)	Dep. Charges during the year	W.D.V. as at (30-06-2022)
Land & Building	6,25,134.00	-----	6,25,134.00	-----	-----	6,25,134.00
Construction of LS	2,78,015.00	-----	2,78,015.00	10%	27,802.00	2,50,213.00
Computer Equipment & Printer	1,47,101.00	-----	1,47,101.00	20%	29,420.00	1,17,681.00
Engine Boat	61,632.00	-----	61,632.00	20%	12,326.00	49,306.00
Multimedia	58,869.00	-----	58,869.00	20%	11,774.00	47,095.00
Furniture & Fixture	8,70,982.00	-----	8,70,982.00	20%	1,74,196.00	6,96,786.00
Solar System	43,826.00	-----	43,826.00	10%	4,383.00	39,443.00
TV	1,353.00	-----	1,353.00	20%	271.00	1,082.00
DVD	773.00	-----	773.00	20%	155.00	618.00
Generator	1,754.00	-----	1,754.00	20%	351.00	1,403.00
Video/Digital Camera	72,043.00	-----	72,043.00	20%	14,409.00	57,634.00
Motor Bike/Vehicle	1,58,970.00	-----	1,58,970.00	20%	31,794.00	1,27,176.00
Electric Equipments	1,200.00	-----	1,200.00	30%	360.00	840.00
Voice Recorder	498.00	-----	498.00	20%	100.00	398.00
UPS	363.00	-----	363.00	20%	73.00	290.00
Water Filter	1,273.00	-----	1,273.00	10%	127.00	1,146.00
Bio Gas Plant	92,724.00	-----	92,724.00	10%	9,272.00	83,452.00
Soil Test Laboratory	30,994.00	-----	30,994.00	10%	3,099.00	27,895.00
Water System	30,994.00	-----	30,994.00	10%	3,099.00	27,895.00
Office Equipment	25,422.00	-----	25,422.00	15%	3,813.00	21,609.00
Internet Modem	2,023.00	-----	2,023.00	15%	303.00	1,720.00
Telephone	4,649.00	-----	4,649.00	10%	465.00	4,184.00
Fan	13,077.00	-----	13,077.00	10%	1,307.00	11,769.00
Laptop	2,05,201.00	-----	2,05,201.00	20%	41,040.00	1,64,161.00
Scanner	4,000.00	-----	4,000.00	20%	800.00	3,200.00
Total	27,32,869.00	-----	27,32,869.00	-----	3,70,739.00	23,62,130.00

