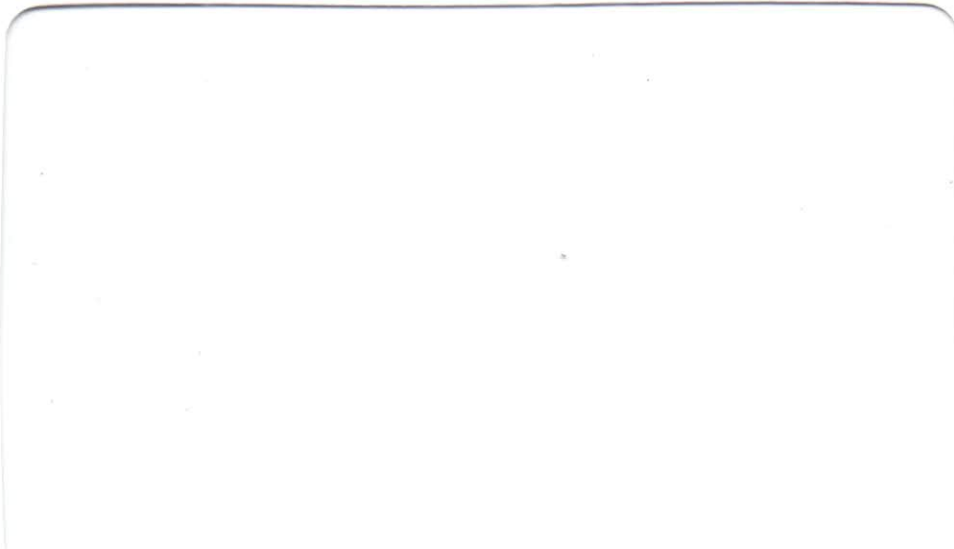




Islam Quazi Shafique & Co. Chartered Accountants

Private & Confidential



Member firm of



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Auditor's Report and Financial Statement
of
TAUNGYA
Consolidated Financial Statements
For the year ended on 30th June 2024

Table of Contents

SI No.	Particulars	Page No.
1	Independent Auditor's Report	1 - 2
2	Consolidated Statement of Financial Position	3
3	Consolidated Statement of Comprehensive Income	4 - 5
4	Consolidated Statement of Receipts and Payments	6 - 7
5	Statement of Receipts and Payments of General Fund	8 - 9
6	Statement of Receipts and Payments of OLHF Project	10 - 11
7	Statement of Receipts and Payments of NFPE	12
8	Statement of Receipts and Payments of CFLI	13 - 14
9	Statement of Receipts and Payments of PRLC	15 - 16
10	Consolidated Notes to the Financial Statement	17 - 22
11	Consolidate Schedule of Property, Plant & Equipment	23



INDEPENDENT AUDITOR'S REPORT

**To the Executive Director (ED) of
TAUNGYA
Consolidated Financial Statements
Report on the Audit of the Financial Statements**

We have audited the Financial Statements of **TAUNGYA's** Consolidated Financial Statements, which comprise the Statement of Financial Position for the year ended 30 June 2024, Statement of Comprehensive Income and Statement of Receipts and Payments for the period ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the report as at 30 June 2024, and of its financial performance and its receipts and payments for the year then ended in accordance with accounting policies as explained in note 5.

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the report in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and fulfilled our ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh Bye Laws. 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 financial statements and internal controls

Management is responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with accounting policies as explained in note 5, 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 cease operations of the report 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 the financial statements

Our objectives are to obtain reasonable assurance about whether the 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 judgement 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



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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 circumstances, but not for the purpose of expressing an opinion on the effectiveness of the report's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Independent Auditors' Report

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 report'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 report to the related disclosures in the 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 matters:

We also report the following:

- 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;
- In our opinion, proper books of account as required by law have been kept by the organization so far as it appeared from our examination of these books; and
- The Statement of Financial Position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of account.



Islam Quazi Shafique & Co.
Chartered Accountants
Signed by: Biplab Hossain FCA (ICAB),
(ICAEW)
Partner
Enrollment number: 1368

Dated: 26 Oct, 2024
Dhaka, Bangladesh

DVC: 2410261368AS635649



Taungya
Consolidated Statement of Financial Position
For the year ended 30 June 2024

Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
Property & Assets			
Non-current Assets			
		2,552,105	2,060,413
Property, Plant & Equipment	7	2,552,105	2,060,413
Current Assets			
		4,852,753	2,968,399
Cash & Cash Equivalents	8	3,339,967	815,479
Advance Income tax (AIT)	9	19,786	6,261
Loan to Project	10	393,000	-
Advance to Staff	11	-	146,659
Investment in FDR	12	1,100,000	2,000,000
Total		7,404,858	5,028,812
Fund & Liabilities			
Capital Fund			
		6,555,317	4,948,426
Fund Account	13	6,555,317	4,948,426
Current Liabilities			
		849,541	80,386
Loan from EC Member	14	329,951	29,951
Loan from General Fund	15	393,000	-
Provision for Expenses	16	124,650	50,000
Provision for Income Tax	17	1,940	435
Total		7,404,858	5,028,812

The accompanying notes form an integral part of these financial statements.


Executive Director


Treasurer

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

Dated: 26 Oct, 2024
Dhaka, Bangladesh

DVC: 2410261368AS635649


Islam Quazi Shafique & Co.
Chartered Accountants
Signed by: Biplab Hossain FCA (ICAB),
ACA (England & Wales)
Partner
Enrollment number: 1368



Taungya
Consolidated Statement of Comprehensive Income
For the year ended 30 June 2024


Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
Income			
ED Contribution		-	114,814
Rent of A/C & Multimedia		117,348	33,352
Grant Received from the GRAUS (AVCB Project)		-	3,783,971
Grant Received from the Ashika (AVCB Project)		-	113,360
Grant Received from the BNPS		2,539,450	6,752,154
Grant Received from the OLHF (OR)		52,176	114,579
Taungya CFLI project Fund		5,187,116	-
Taungya NFPE Project Fund		2,331,984	-
Taungya PRLC Project Fund		6,910,251	-
Motor Cycle Sells		-	-
Bank Interest		43,315	71
Overhead Cost		267,541	-
Members Donation		200,000	160,000
Taungya Kind Contribution		404,000	-
FDR Interest		90,129	39,160
Total		18,143,310	11,111,461
Expenditure			
Salary & Benefits		1,109,818	825,624
Office Stationery, Photocopy and Materials		-	1,000
Refreshment/Entertainment		43,250	21,349
Office Rent		180,000	238,480
Expenses for Oil & Fuel		-	9,000
Expenses for Meeting		17,485	42,855
Bank Charge		9,063	6,171
Traveling & Conveyance		18,768	21,911
Office Maintenance & Utility		14,733	14,874
Expenses for Communication		16,450	20,965
Other Expense		-	5,415
Repairs & Maintenance		-	19,000
Audit Fee (Last Year)		-	50,000
Advertisement		7,000	4,000
Staff Recruitment		23,323	-
Website Development		17,850	17,850
Expenses for Taungya CFLI project		4,671,403	-
Expenses for Taungya NFPE Project		1,625,585	-
Expenses for Taungya PRLC Project		4,413,958	-
Expenses for Taungya OLHF Project		3,892,801	7,495,028
Depreciation		423,047	301,717
Awareness campaign		-	675,200
Staging Popular Theatre		-	493,360
Training on Case management		-	735,200
Training on Justice Mechanism		-	406,500
CMDO		-	30,000
Community Mobilizer		-	100,000
ED Partial		-	20,000
MIS Officer		-	30,000
Popular Theatre Expert		-	30,000
Training Associate		-	23,000
VCA		-	36,000



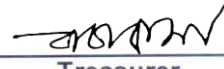
Taungya
Consolidated Statement of Comprehensive Income
For the year ended 30 June 2024

Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
Court Year Meeting		-	29,700
Programme Visit		-	15,061
Account Payable VAT & Tax		380	11,675
Audit Fee		50,000	50,000
Total Expenditure		16,534,914	11,780,935
Net (Deficit) / Surplus during the year before Income Tax		1,608,396	(669,474)
Income Tax		1,505	435
Net (Deficit) / Surplus during the year after Income Tax		1,606,891	(669,909)
Total		18,143,310	11,111,461

The accompanying notes form an integral part of these financial statements.



Executive Director



Treasurer

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

Dated: 26 Oct, 2024
Dhaka, Bangladesh

DVC: 2410261368AS635649



Islam Quazi Shafique & Co.
Chartered Accountants
Signed by: Biplab Hossain FCA (ICAB),
ACA (England & Wales)
Partner
Enrollment number: 1368



Taungya
Consolidated Statement of Receipts and Payments
For the year ended 30 June 2024

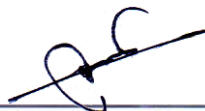
Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
Opening Balance		815,479	1,323,665
Cash in hand		348	1,670
Cash at Bank		815,131	1,321,995
Receipts		20,136,744	13,506,902
Loan Received from EC Members		592,400	940,000
Loan Realized to Project		295,900	469,052
Advance paid to staff previous year		146,659	481,914
FDR Withdrawn		973,954	543,635
AC Payable		74,650	
ED Contribution		-	114,814
Grant Received from the GRAUS (AVCB Project)		-	3,783,971
Grant Received from the Ashika (AVCB Project)		-	113,360
Taungya Kind Contribution		404,000	
Taungya NFPE Project Fund		2,331,984	
Rent of A/C & Multimedia		117,348	33,352
Grant Received from the BNPS		2,539,450	6,752,154
Grant Received from the OLHF (OR & Utilities)		52,176	114,579
Bank Interest		43,315	71
Overhead Cost		267,541	-
Members Donation		200,000	160,000
Taungya CFLI project Fund		5,187,116	-
Taungya PRLC Project Fund		6,910,251	-
Total		20,952,223	14,830,567
Payments			
Loan to EC Members Refund		292,400	940,000
Other Expense		-	5,415
Advance to Staff of Project (OLHF)		-	146,659
FDR Deposit		-	1,500,000
Salary & Benefits		1,109,818	825,624
Office Stationery, Photocopy and Materials		-	1,000
Refreshment/Entertainment		43,250	21,349
Office Rent		180,000	238,480
Expenses for Oil & Fuel		-	9,000
EC Meeting/AGM/Others Meeting		17,485	42,855
Bank Charge		6,413	5,371
Advance Income Tax (Bank A/C)		-	11
Traveling & Conveyance		18,768	21,911
Office Maintenance & Utility		14,733	14,874
Expenses for Communication		16,450	20,965
Repairs & Maintenance		-	19,000
Audit Fee (last Year)		50,000	50,000
Advertisement		7,000	4,000
Staff Recruitment		23,323	-
Website Development		17,850	17,850
Expenses for Taungya CFLI project		4,965,803	-
Expenses for Taungya NFPE Project		1,625,585	-
Expenses for Taungya PRLC Project		5,330,197	-
Expenses for Taungya OLHF Project		3,892,801	7,495,028



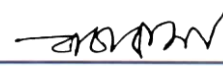
Taungya
Consolidated Statement of Receipts and Payments
For the year ended 30 June 2024

Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
Awareness campaign		-	675,200
Staging Popular Theatre		-	493,360
Training on Case management		-	735,200
Training on Justice Mechanism		-	406,500
CMDO		-	30,000
Community Mobilizer		-	100,000
ED Partial		-	20,000
MIS Officer		-	30,000
Popular Theatre Expert		-	30,000
Training Associate		-	23,000
VCA		-	36,000
Court Yard Meeting		-	29,700
Programme Visit		-	15,061
AC Payable vat & tax		380	11,675
Total Payment		17,612,256	14,015,088
Closing Balance		3,339,967	815,479
Cash in Hand		2,954	348
Cash at Bank		3,337,013	815,131
Total		20,952,223	14,830,567

The accompanying notes form an integral part of these financial statements.



Executive Director

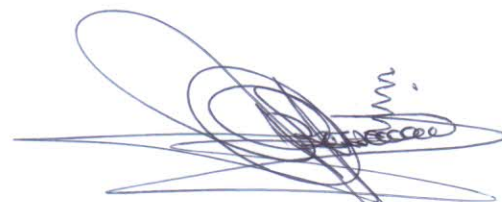


Treasurer

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

Dated: 26 Oct, 2024
Dhaka, Bangladesh

DVC: 2410261368AS635649

Islam Quazi Shafique & Co.
Chartered Accountants

**Signed by: Biplab Hossain FCA (ICAB),
ACA (England & Wales)**

Partner

Enrollment number: 1368

Taungya
General Fund
Statement of Receipts and Payments
For the year ended 30 June 2024

Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
Opening Balance		18,026	106,918
Cash in hand		348	1,647
Cash at Bank		17,678	105,271
Receipts:		16,938,233	6,272,834
Loan received		592,400	940,000
ED Contribution			114,814
FDR		973,954	543,635
Conference Room/Multimrdia		117,348	33,352
GRAUS FUND(AVCB Project)			3,783,971
Ashika Fund(AVCB Project)			113,360
OLHF(OR) & Utilities		52,176	114,579
Bank Interest		9,563	71
Loan Refund(GRAUS)			469,052
Loan Refund from Taungya CFLI Project		294,400	-
Loan Refund from Taungya PRLC Project		1,500	-
Overhead Cost		267,541	-
Member Donation		200,000	160,000
Taungya CFLI project Fund		5,187,116	-
Taungya NFPE Project Fund		2,331,984	-
Taungya PRLC Project Fund		6,910,251	-
Total		16,956,259	6,379,752
Payments:			
Salary & Allowance		1,109,818	825,624
Office Stationary, Photocopy and Materials		-	1,000
Refreshment/Entertainment		43,250	21,349
Office Rent		180,000	238,480
Fuel		-	9,000
EC Meeting/AGM/Orhers Meeting		17,485	42,855
Bank Charge		6,413	5,382
Traveling		18,768	21,911
Utilities		14,733	14,874
FDR			1,500,000
Communication & Internet		16,450	20,965
Lona Refund		292,400	940,000
Project Loan (AVCB-Ashika)		-	5,415
Audit fee		50,000	50,000
Advertisement		7,000	4,000
Repairs & Maintenance		-	19,000
Staff Recruitment		23,323	-
Website Development		17,850	17,850
Awareness campaign		-	675,200
Staging Popular Theatre		-	493,360
Training on Case management		-	735,200
Training on Justice Mechanism		-	406,500
CMDO		-	30,000
Community Mobilizer		-	100,000
ED Partial		-	20,000
MIS Officer		-	30,000
Popular Theatre Expert		-	30,000
Training Associate		-	23,000
VCA		-	36,000
Court Yeard Meeting		-	29,700

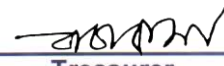


**Taungya
General Fund
Statement of Receipts and Payments
For the year ended 30 June 2024**

Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
Programme Visit		-	15,061
Loan to Taungya OLHF Project		391,000	-
Loan to Taungya CFLI Project		294,400	-
Loan to Taungya NFPE Project		2,000	-
Loan to Taungya PRLC Project		1,500	-
Taungya CFLI project Fund		5,187,116	-
Taungya NFPE Project Fund		2,331,984	-
Taungya PRLC Project Fund		6,910,251	-
Total Payment		16,915,741	6,361,726
Closing Balance		40,518	18,026
Cash in Hand		2,348	348
Cash at Bank		38,170	17,678
Total		16,956,259	6,379,752



Executive Director



Treasurer

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



Taungya
OLHF Project
Statement of Receipts and Payments
For the year ended 30 June 2024

Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
Opening Balance		797,453	1,216,747
Cash in hand		-	23
Cash at Bank		797,453	1,216,724
Receipts:		3,117,109	7,234,448
Loan from General Fund		391,000	-
BNPS Fund		2,539,450	6,752,154
Advance Received		146,659	481,914
Account Payable Audit Fee		40,000	-
Ac Payable Vat and Tax		-	380
Total		3,914,562	8,451,195
Payments:			
Executive Director (partial)		74,316	161,781
Unit manager (PM/PC)		317,096	510,307
Program officer cum trainer (1/CSO)		166,708	320,833
Program facilitator (3/CSO) to work with beneficiaries		344,521	721,839
Accountant (1/CSO)		237,824	382,732
PME Officer (1/CSO)		185,796	397,706
Support staff (1/CSO)		74,316	159,466
Advocacy Officer		166,667	158,333
Office Rent		60,000	120,000
Utilities		13,741	25,958
Office Maintenance		11,288	5,313
Communication and Internet		32,900	45,923
Office Supplies		8,835	23,467
Office Supplies for Covid 19 (CSO's Staff)			-
Tempo Boat			-
Tablet for Monitoring			-
Local travel cost in CHT		184,157	223,225
Fuel and repair & maintenance cost			43,867
Travel cost to Training/Meeting		105,520	96,826
Annual Audit Cost		40,000	40,000
Communication and Visility Cost		46,776	45,602
Bank Charge		4,054	4,688
Monthly Staff Coordination Meeting		19,845	26,292
Loan Refund			-
2.1.2.4 Meetings with different government departments to engage in a dialogue about available budget for MHM-friendly WASH facilities at schools		-	4,585
2.1.2.6 Training with different School Teachers to engage in a dialogue about available budget for MHM-friendly WASH facilities at schools [NEW]		133,822	-
2.1.3.3 Replication training on re-usable sanitary pads (led by Mentors)		-	581,884
2.2.2.2 Continously 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		297,906	173,877
2.2.3.2 Establishment of safe spaces for young women and girls in the form of girls' clubs		74,360	2,246



Taungya
OLHF Project
Statement of Receipts and Payments
For the year ended 30 June 2024

Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
2.2.4.1 Running costs of girls clubs, including regular facilitation of girls clubs sessions (based on session plan provided by Master Trainers)		709,711	1,717,064
2.2.4.2 Mentoring the female mentors to run the girls clubs (incl. support on thematic areas)		151,094	293,934
2.2.6.1 Meeting with mothers/female key persons and girls to make sure you have their support for the girls clubs and the girls priorities			143,249
2.2.6.2 Meeting with fathers/male key persons and girls to make sure you have their support for the girls clubs and the girls priorities			236,915
2.2.6.3 Meeting with community leaders, religious leaders and customary leaders to make sure you have their support for the girls clubs and the girls priorities			53,305
2.3.1.1 Organise 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).		5,385	109,227
2.3.2.1 Organise 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)		36,356	141,630
2.3.3.1 Organise meeting with community, traditional, religious leders to address restrictive social norms to young women and girls SRHR and safety (linked to girls clubs thematic areas)		58,306	67,146
2.4.1.1 Train public sevice providers on how to provide AAAQ SRHR Service and to respond to report cases of GBV (supported by Master Trainers)		331,501	440,201
2.4.2.3 Meeting with gender Focal point of GO & NGO and girls clubs to introduce GFP with the girls and let the girls know how to access to the GFP			15,607
Total Payment		3,892,801	7,495,028
Advance outstanding			146,659
Ac payable vat & tax		380	12,055
Closing Balance		21,381	797,453
Cash in Hand		-	-
Cash at Bank		21,381	797,453
Total		3,914,562	8,451,195



Executive Director




Treasurer

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

Taungya
NFPE Project
Statement of Receipts and Payments
For the year ended 30 June 2024

Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
Opening Balance		-	-
Cash in hand		-	-
Cash at Bank		-	-
Receipts:		2,337,232	-
Loan received from Taungya General		2,000	-
Brac Fund		2,331,984	-
Bank Interest		3,248	-
Total		2,337,232	-
Payments:			
Refreshers course (face-to-face quarterly)		64,963	-
Teacher salary per month		929,566	-
Teachers Bonus		45,000	-
Internet cost for teachers		5,000	-
Supplementary materials for teachers		30,304	-
Salary & benefits of Programme Organizer		282,625	-
Bonus of Programme Organizer		11,667	-
Travelling and Transport of PO of PNGO		64,670	-
Mobile bill for PO of PNGO		3,000	-
Branch Office Rent		60,375	-
Office Fixtures & Furnitures		9,980	-
Branch office stationaries		5,337	-
Branch Office Internet Bill		1,996	-
General Expenses and Maintenance Branch office		6,039	-
Overhead of PNGO		105,063	-
Total Payments		1,625,585	-
Closing Balance		711,647	-
Cash in Hand		325	-
Cash at Bank		711,322	-
Total		2,337,232	-




Executive Director


Treasurer

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

**Taungya
CFLI Project
Statement of Receipts and Payments
For the year ended 30 June 2024**

Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
Opening Balance		-	-
Cash in hand		-	-
Cash at Bank		-	-
Receipts:		5,941,543	-
Loan received from General Fund		294,400	-
CFLI Project Fund		5,187,116	-
Bak Interest		21,377	-
Taungya Kind Contribution		404,000	-
AC Payable Vat		33,026	-
AC Payable Tax		557	-
AC Payable Kalaya Chakma		1,067	-
Total		5,941,543	-
Payments:			
1.1 Conduct a baseline survey of the 22 VCFs depended villages in Kaptai and Bilaichari upazila		15,400	-
1.2 Facilitate the 22 VCF communities to formation/reformation their Executive committees with gender mainstreaming		28,600	-
1.3 Provide technical support to 22 VCFs to update/develop their bi-laws/constitution		19,800	-
1.4 Develop 2 Draft Bidhimala/VCF Management Rules by hiring local resource person		102,000	-
1.5 Facilitate 22 VCF communities to update/develop their VCF management Rules/Bidhimalas		17,600	-
1.6 Arrange bi-monthly meeting of the VCFs		82,651	-
1.8 Staff Orientation on project at district level		1,607	-
1.10 Facilitate the VCF communities to identify and select potential and active youths from their community and for Community Youth Volunteer Groups to support their respective Executive Committees		26,393	-
1.11 Arrange by-monthly CYVG meeting at community level		51,583	-
2.1 Facilitate the VCF communities for resource mapping, identification of vulnerable areas for jum fire lines,threat of theft and hunting, land slide areas, land grabbing etc. of their VCFs by using PRA tools and techniques		143,000	-
2.2 Facilitate VCF communities to enlist their natural resource data of their respective VCFs (flora and Fauna) through direct field visit		44,000	-
3.1: Arrange 2 days long "Training on VCF and Watershed Management" for Community Youth Volunteer Group members at district level		1,218,400	-
3.2: Arrange 2 days long "Training on Leadership Skill Development for VCF Management" for Community Youth Volunteer Group members at district level		1,015,500	-
4.1 GPS coordinates collection and mapping of the 22 VCFs boundaries with identification of vulnerable areas for jum fire lines,threat of theft and hunting, land slide areas, land grabbing etc. by hiring local expert		198,000	-



Taungya
CFLI Project
Statement of Receipts and Payments
For the year ended 30 June 2024

Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
4.2 Conduct GPS mapping of the 13 watersheds with identification of vulnerable loactions for land slides, temporary dam construction locations for irrigation on soras, dried out parts of streams, resourceful sites etc. by hiring local expert		390,000	-
5.1: Observe social festivals (Biju/Sangrai/Bihu/Boisu/Bishu etc.)of Chakma, Mrama, Tanchangya and Pangkhua communities at community level to promote social cohesion at community level		374,000	-
5.2: Observe social festivals (Biju/Sangrai/Bihu/Boisu/Bishu etc.)of Chakma, Mrama, Tanchangya and Pangkhua communities at community level to promote social cohesion at district level		83,000	-
6.1 Admin and Finance Officer(Partial)		36,933	-
6.2 Project Officer		225,000	-
6.3 Project Volunteer		108,000	-
6.4 Office Supplies		5,789	-
6.5 Travel & Perdiem		71,820	-
6.6 Bank Charge		8,327	-
6.7 Executive Director		100,000	-
6.8 Laptop and Desktop		100,000	-
6.9 Printer		15,000	-
6.10 UPS		2,000	-
6.11 File Cabinet		20,000	-
6.12 Table		16,000	-
6.13 Revolving Chair		34,000	-
6.14 Fan		6,000	-
6.15 Digital Camera		45,000	-
6.16 Office Rent		50,000	-
6.17 Electricity		10,000	-
6.18 Telephone & Internet		6,000	-
Loan Refund		294,400	-
Total Payment		4,965,803	-
Closing Balance		975,740	-
Cash in Hand		281	-
Cash at Bank		975,459	-
Total		5,941,543	-


Executive Director




Treasurer

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

Taungya
PRLC Project
Statement of Receipts and Payments
For the year ended 30 June 2024

Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
Opening Balance		-	-
Cash in hand		-	-
Cash at Bank		-	-
Receipts:		6,920,878	-
Loan received from Taungya General		1,500	-
Bank Interest		9,127	-
Received donor grant		6,910,251	-
Total		6,920,878	-
Payments:			
Motocycle		461,188	-
Laptop		161,100	-
Printer with Hub		20,900	-
Multimedia		43,860	-
Table, Chair and Fan		168,852	-
Others (Mobile)		18,839	-
IPS/Solar		40,000	-
Project Coordinator		488,683	-
Technical Officer		310,055	-
Monitoring Officer		310,055	-
Finance and Admin Officer		308,885	-
organizer		333,192	-
Support Staff		111,064	-
Local conveyance		251,641	-
Conveyance for training (outside of working area)		9,327	-
Perdiem (outside working area)		8,300	-
Fuel cost		756	-
Office Rent		80,500	-
Stationary and Supplies		27,945	-
Office Utilities		10,561	-
Internet & Mobile allowance		42,639	-
Recruitment and Bank charges		14,616	-
Repair and maintenance & Cleaning materials		891	-
Monthly Staff Coordination meeting		21,797	-
Organize meetings to mobilize Union, Upazila, District		25,487	-
Community mobilization meetings and formation of Climate-smart IF-FFS groups (at community level)		75,966	-
Training needs assessment of farmers (FGDs and KII)		4,798	-
Allowance/honorarium for 18 Farmer Facilitators (including travel cost) at least 40% women		232,848	-
Provide IF-FFS learning materials and cost to 54 farmer groups (each group BDT 19500)		115,771	-
Organize bi-monthly FF coordination meetings at Upazila level (travel, lunch and snacks cost)		20,084	-
Community Mobilizer for NGO (2 person per Union)		370,216	-
Conduct Household Census to Identify		93,153	-
Meeting with community clinic management group (six monthly or quarterly meeting)		4,414	-
Recruitment of Paramedic(ATO) 1person		210,416	-
Recruitment of CNHP(Health Worker)-2pe		256,856	-



**Taungya
PRLC Project
Statement of Receipts and Payments
For the year ended 30 June 2024**

Particulars	Notes	2023-2024	2022-2023
		BDT	BDT
Formation of mother and children (Maa ebong sishu) forum with the targeted HH members including women and girls		6,376	-
Selection of nutrition apa/ lady (nutrition volunteers) from the community level		290,540	-
Formation of adolescents club with boys and girls		5,604	-
Awareness raising session on mal nutrition, IYCF, cultural taboos related to food, nutrition, WASH and homestead gardening for Maa ebong Sishu forum and adolescent club		7,324	-
Awareness raising session on mal nutrition, IYCF, cultural taboos related to food, nutrition, WASH and homestead gardening for Maa ebong Sishu forum and adolescent club		7,201	-
Quarterly Meeting for Volunteers		7,390	-
Share cost @7% on Total Cost		348,607	-
Loan Refund		1,500	-
Total Payment		5,330,197	-
Closing Balance		1,590,681	-
Cash in Hand		-	-
Cash at Bank		1,590,681	-
Total		6,920,878	-



Executive Director



Treasurer

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



Taungya
Consolidated Notes to the Financial Statements
For the year ended 30 June 2024

Notes	Particulars
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1 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 2000.

Present Programs of the Organizations:

- a. General Fund Account
- b. OLHF Project
- c. NFPE Project
- d. CFLI Project
- e. PRLC Project

2 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-94/98 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 2023-2024	6
Date of last AGM held	25.11.2023
Name of the Statuary Auditor for Last Year	Islam Quazi Shafique & Co.
Name of the Statuary Auditor for Current Year	Islam Quazi Shafique & Co.

3 Mission and Vision of the Organization

3.1 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.



Taungya
Consolidated Notes to the Financial Statements
For the year ended 30 June 2024

Notes	Particulars
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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.

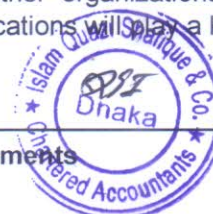
3.2 Vision of the Organization:

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.



Taungya
Consolidated Notes to the Financial Statements
For the year ended 30 June 2024

Notes	Particulars
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4 List or 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.

SL. No.	Name	Designation
1	Raja Devasish Roy	Chairperson
2	Mr. Rupak Khisa	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	Ms. Uttara Tripura	Member
10	Mr. Kalayan Chakma	Member

5 Basis of preparation of Financial Statements

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.

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

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.

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 General

A) Auditors have checked approximately ninety percent (90%) vouchers of Taungya of General & Others Fund Account.

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



Taungya
Consolidated Notes to the Financial Statements
For the year ended 30 June 2024

Notes	Particulars	Notes	2023-2024	2022-2023
			BDT	BDT
7	Property, Plant & Equipment			
	Opening Balance		6,814,891	6,814,891
	Add: Purchase during the year		914,739	-
	Closing Balance		7,729,630	6,814,891
	Accumulated Depreciation			
	Opening Balance		4,754,478	4,452,761
	Add: Depreciation during the year		423,047	301,717
	Closing Balance		5,177,525	4,754,478
	Written Down Value		2,552,105	2,060,413
8	Cash & Cash Equivalents			
	Cash in Hand		2,954	348
	Cash at Bank		3,337,013	815,131
	Total		3,339,967	815,479
9	Advance Income Tax (AIT)			
	Opening Balance		6,261	-
	Add: On Bank Interest		-	11
	On FDR Interest		13,525	6,250
			19,786	6,261
	Less: Advance Realized during the year		-	-
	Closing Balance		19,786	6,261
10	Loan to Project			
	Loan to OLHF Project		391,000	-
	Loan to CFLI Project		-	-
	Loan to NFPE Project		2,000	-
	Loan to PRLC Project		-	-
	Total		393,000	
10.01	Loan to OLHF Project			
	Opening Balance		-	-
	Add: Paid during the year		391,000	-
			391,000	-
	Less: Refund during the Year		-	-
	Closing Balance		391,000	-
10.02	Loan to CFLI Project			
	Opening Balance		-	-
	Add: Paid during the year		294,400	-
			294,400	-
	Less: Refund during the Year		294,400	-
	Closing Balance		-	-
10.03	Loan to NFPE Project			
	Opening Balance		-	-
	Add: Paid during the year		2,000	-
			2,000	-
	Less: Refund during the Year		-	-
	Closing Balance		2,000	-



Taungya
Consolidated Notes to the Financial Statements
For the year ended 30 June 2024

Notes	Particulars	Notes	2023-2024	2022-2023
			BDT	BDT
10.04	Loan to PRLC Project			
	Opening Balance		-	-
	Add: Paid during the year		1,500	-
			<u>1,500</u>	<u>-</u>
	Less: Refund during the Year		1,500	-
	Closing Balance		<u><u>-</u></u>	<u><u>-</u></u>
11	Advance to Staff			
	Opening Balance		146,659	-
	Add: Adjustment during the year		-	481,914
			<u>-</u>	<u>146,659</u>
			146,659	628,573
	Less: Advance Realized during the year		146,659	481,914
	Closing Balance		<u><u>-</u></u>	<u><u>146,659</u></u>
12	Investment in FDR			
	Opening balance		2,000,000	1,174,267
	Add: FDR during the year		-	1,500,000
	Interest during the year		90,129	39,160
			<u>2,090,129</u>	<u>2,713,427</u>
	Less: Adjustment during the year		-	162,742
	AIT		13,525	6,250
	Charges		2,650	800
	Encashment during the year		973,954	543,635
	Closing Balance		<u><u>1,100,000</u></u>	<u><u>2,000,000</u></u>
	Note: The amount (Tk. 162,742) has been made adjustment for the reason of wrong closing baalance of last year figure of FDR.			
13	Fund Account			
	Opening Balance		4,948,426	5,781,077
	Add: Excess of Income over Expenditure		1,606,891	(669,909)
			<u>6,555,317</u>	<u>5,111,168</u>
	Less: Adjustment during the year		-	162,742
	Closing Balance		<u><u>6,555,317</u></u>	<u><u>4,948,426</u></u>
14	Loan from EC Member			
	Opening Balance		29,951	29,951
	Add: Loan Received during the year		592,400	940,000
			<u>622,351</u>	<u>969,951</u>
	Less: Loan Refunded during the Year		292,400	940,000
	Closing Balance		<u><u>329,951</u></u>	<u><u>29,951</u></u>
15	Loan received from Taungya General			
	Opening Balance		-	-
	Add: Loan Received during the year		688,900	-
			<u>688,900</u>	<u>-</u>
	Less: Loan Refunded during the Year		295,900	-
	Closing Balance		<u><u>393,000</u></u>	<u><u>-</u></u>



Taungya
Consolidated Notes to the Financial Statements
For the year ended 30 June 2024

Notes	Particulars	Notes	2023-2024	2022-2023
			BDT	BDT
16	Provision for Expenses			
	Opening Balance		50,000	-
	Add: Addition during the year		124,650	50,000
			<u>174,650</u>	<u>50,000</u>
	Less: Loan Refunded during the Year		50,000	-
	Closing Balance		<u>124,650</u>	<u>50,000</u>
16.01	Provision made during the year			
	Audit Fee General Fund		50,000	50,000
	Audit Fee OLHF Project		40,000	-
	AC Payable Vat		33,026	-
	AC Payable Tax		557	-
	AC Payable Kalaya Chakma		1,067	-
			<u>124,650</u>	<u>50,000</u>
17	Provision for Income Tax			
	Opening Balance		435	-
	Add: During the year		1,505	435
			<u>1,940</u>	<u>435</u>
	Less: Adjustment during the Year		-	-
	Closing Balance		<u>1,940</u>	<u>435</u>



Taungya

Consolidate Schedule of Property, Plant & Equipment
For the year ended 30 June 2024

Schedule - A

SL. No.	Particulars	Cost				Rate of Dep.	Depreciation Charges during the year	Written Down Value (WDV)
		Opening Balance	Addition during the year	Sale/ Adjustment during the year	Closing Balance			
1	Land & Building	625,134	-	-	625,134	-	-	625,134
2	Construction of LS	225,192	-	-	225,192	10%	22,519	202,673
3	Computer Equipment & Printer	94,145	182,000	-	276,145	20%	55,229	220,916
4	Engine Boat	39,445	-	-	39,445	20%	7,889	31,556
5	Multimedia	37,676	43,860	-	81,536	20%	16,307	65,229
6	Furniture & Fixture	557,429	168,852	-	726,281	20%	145,256	581,025
7	Solar System	35,499	40,000	-	75,499	10%	7,550	67,949
8	TV	866	-	-	866	20%	173	692
9	DVD	494	-	-	494	20%	99	396
10	Generator	1,122	-	-	1,122	20%	224	898
11	Video/Digital Camera	46,107	-	-	46,107	20%	9,221	36,886
12	Motor Bike/Vehicle	101,741	461,188	-	562,929	20%	112,586	450,343
13	Electric Equipments	588	-	-	588	30%	176	412
14	Voice Recorder	318	-	-	318	20%	64	255
15	UPS	232	-	-	232	20%	46	186
16	Water Filter	1,031	-	-	1,031	10%	103	928
17	Bio Gas Plant	75,107	-	-	75,107	10%	7,511	67,596
18	Soil Test Laboratory	25,106	-	-	25,106	10%	2,511	22,595
19	Water System	25,106	-	-	25,106	10%	2,511	22,595
20	Office Equipment	18,368	-	-	18,368	15%	2,755	15,613
21	Internet Modem	1,462	-	-	1,462	15%	219	1,243
22	Telephone/Mobile	3,766	18,839	-	22,605	10%	2,260	20,344
23	Fan	10,592	-	-	10,592	10%	1,059	9,533
24	Laptop	131,329	-	-	131,329	20%	26,266	105,063
25	Scanner	2,560	-	-	2,560	20%	512	2,048
	Total as on 30.06.2024	2,060,413			2,975,152		423,047	2,552,105

