

**AUDIT REPORT
AND
FINANCIAL STATEMENTS
OF**

**PROCHESTA
KULAURA, MOULVIBAZAR**

(CONSOLIDATED)

FOR THE YEAR ENDED 30TH JUNE, 2020

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**PROCHESTA
KULaura, MOULVIBAZAR**

FOR THE YEAR ENDED 30TH JUNE, 2020

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AUDITORS' REPORT

We have audited the annexed Consolidated Financial Statements of "Prochesta" Prithimpasha, Kulaura, Moulvibazar for the year ended 30th June, 2020 with books, vouchers, registers and other relevant papers and documents as maintained and produced to us at the time of our audit.

Management's responsibility for the financial statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Accounting Standard (IAS)/International Financial Reporting Standard (IFRS) and other applicable laws and regulations, 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.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standard on Auditing (ISA). Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence supporting the amounts and disclosures in the Financial Statements. The procedure selected depends on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of Financial Statements.

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

Opinion:

In our opinion, the Financial Statements prepared in accordance with International Accounting Standard (IAS) exhibit, in all material respect, a true and fair view of the State of Affairs of Prochesta as at 30th June, 2020 and the result of its activities for the year ended on that date and comply with all applicable laws and regulations.

We further report that:

- i) 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;
- ii) In our opinion, proper books of account, as required under the usual accounting practice, have been kept by Prochesta so far as it appeared from our examination of those books; and
- iii) The Financial Statements dealt with by this report are in agreement with the books of account.


A B SAHA & CO.
Chartered Accountants

Place: Dhaka

Date: The 15th November, 2020

**PROCHESTA
PRITHIMPASHA, KULAURA
MOULVIBAZAR**


**STATEMENT OF FINANCIAL POSITION (Consolidated)
AS ON 30TH JUNE, 2020**

<u>PARTICULARS</u>	<u>NOTE</u>	<u>AMOUNT 30.06.2020</u>	<u>AMOUNT 30.06.2019</u>
A. <u>FIXED ASSETS:</u>	4	4,703,436.58	4,328,189.16
B. <u>CURRENT ASSETS:</u>		2,973,079.06	1,646,751.22
Loan to Beneficiary/Staff	5	698,106.00	698,106.00
Advance	6	-	-
Cash in hand		24,778.00	11,361.00
Cash at Bank	7	1,437,979.06	111,348.22
Loan to Project	8	811,436.00	811,436.00
Loan Paid to GF	9	780.00	14,500.00
C. <u>CURRENT LIABILITIES:</u>		2,149,174.00	4,329,394.00
Loan form ED	10	295,459.00	2,461,959.00
Loan received from H/O	11	1,826,575.00	1,826,575.00
Loan from VGD	12	-	-
Loan Received from PTC	13	27,140.00	40,860.00
D. NET CURRENT ASSETS (B-C)		823,905.06	(2,682,642.78)
E. TOTAL ASSETS (A+D)		Tk. 5,527,341.64	1,645,546.38
F. <u>REPRESENTED BY:</u>			
Fund Account	14	5,527,341.64	1,645,546.38
		Tk. 5,527,341.64	1,645,546.38

As per our annexed report of even date

Place: Dhaka

Date: The 15th November, 2020


A B SAHA & CO.
Chartered Accountants



**PROCHESTA
PRITHIMPASHA, KULaura
MOULVIBAZAR**

**STATEMENT OF INCOME AND EXPENDITURE (Consolidated)
FOR THE PERIOD FROM 01ST JULY, 2019 TO 30TH JUNE, 2020**

<u>PARTICULARS</u>	<u>NOTE</u>	<u>AMOUNT 2019-2020</u>	<u>AMOUNT 2018-2019</u>
A. INCOME:			
Fund received from Donor	15	19,672,422.00	18,640,170.00
Accommodation		-	5,460.00
Advertisement		19,000.00	
Bank Interest		22,376.27	48,215.09
Donation		14,000.00	-
Center Operation Cost BLP		-	87,000.00
Food Bill		-	4,170.00
Office Rent Income		58,062.00	123,533.00
Projector Rent		1,000.00	25,000.00
Sale of tree plant		-	104,692.00
Sale of other items		-	13,550.00
		<u>Tk. 19,786,860.27</u>	<u>19,051,790.09</u>
B. EXPENDITURE:			
Administrative Cost		11,226.00	23,500.00
Advertisement		22,440.00	-
Head Office Monitoring Cost		3,000.00	25,100.00
Bank charge		14,371.31	14,440.54
Education Material		1,260,755.00	2,569,400.00
Motor cycle Fuel & Maintenance		34,076.00	435,000.00
Center Rent 50%		38,000.00	435,000.00
Center Operation cost		15,088.00	522,000.00
Monthly Staff meeting		5,107.00	5,000.00
Donation		-	-
Depreciation		400,043.54	278,324.05
Electricity Bill		6,297.00	23,603.00
Entertainment		5,268.00	6,280.00
Project Expenses		1,518,877.00	10,748,053.00
Provide Food, health & hygiene kits COVID'19		702,674.00	-
Overhead		203,237.00	-
Office Maintenance Cost		13,991.00	42,021.00
Office Rent		255,479.00	133,022.00
Printing, Photocopy & Stationery		48,011.00	86,498.00
Salary /Honorarium & Bonus		4,387,439.00	3,355,629.00
Telephone & Postage		30,607.00	60,751.00
Day observation		22,386.00	-
Travel & Conveyance		134,103.00	171,132.00
		<u>9,132,475.85</u>	<u>18,934,753.59</u>
C. Excess of Income over Expenditure (A-B)			
		<u>10,654,384.42</u>	<u>117,036.50</u>
		<u>Tk. 19,786,860.27</u>	<u>19,051,790.09</u>

As per our annexed report of even date

A B Saha & Co
A B SAHA & CO
Chartered Accountants



**PROCHESTA
PRITHIMPASHA, KULAURA
MOULVIBAZAR**

**STATEMENT OF RECEIPTS AND PAYMENTS (Consolidated)
FOR THE PERIOD FROM 1ST JULY, 2019 TO 30TH JUNE, 2020**

<u>PARTICULARS</u>	<u>AMOUNT 2019-2020</u>	<u>AMOUNT 2018-2019</u>
A. <u>OPENING BALANCE:</u>	108,102.10	34,373.66
Cash in Hand	8,778.00	3,842.00
Cash at Bank	99,324.10	30,531.66
B. <u>RECEIPTS:</u>	20,213,580.27	21,851,745.09
Accommodation	-	5,460.00
Advertisement	19,000.00	
Bank Interest	22,376.27	48,215.09
Donation	14,000.00	-
Fund received from donor	19,672,422.00	18,723,485.00
Loan refund from G F	13,720.00	-
Loan Received from VGD	-	-
Center Operation Cost BLP	-	87,000.00
Food Bill	-	4,170.00
Loan Received from ED	413,000.00	2,716,640.00
Office Rent Income	58,062.00	123,533.00
Projector Rent	1,000.00	25,000.00
Sale of tree plant	-	104,692.00
Sale of others	-	13,550.00
Venue Rent	-	-
Total (A+B)	Tk. 20,321,682.37	21,886,118.75
C <u>PAYMENTS:</u>	18,858,925.31	21,763,409.53
Administrative Cost	11,226.00	23,500.00
Advertisement	22,440.00	-
Head Office Monitoring Cost	3,000.00	25,100.00
Bank charge	14,371.31	14,440.53
Fuel/Elec Bill	-	435,000.00
Center Rent	38,000.00	435,000.00
Center Operation cost	15,088.00	522,000.00



Fund Refund	-	83,315.00
Subscription	-	5,000.00
Electricity Bill	6,297.00	23,603.00
Entertainment	5,268.00	6,280.00
Land & Building	-	-
Fund Transfer	6,757,982.00	2,753,459.00
Furniture & Fixture	775,291.00	15,525.00
Loan Refund to ED	2,579,500.00	254,681.00
Loan refund to PTC	13,720.00	-
Motorcycle Fuel & Maintenance	34,076.00	-
Monthly Staff Meeting	5,107.00	-
Office Maintenance Cost	13,991.00	42,021.00
Office Rent	255,479.00	133,022.00
Overhead	203,237.00	-
Provide Food, health & hygiene kits COVID'19	702,674.00	-
Printing, Photocopy & Stationery	48,011.00	86,498.00
Day observation	22,386.00	-
Project Expenses	1,518,877.00	10,748,053.00
Salary /Honorarium & Bonus	4,387,439.00	3,355,629.00
Telephone & Postage	30,607.00	60,751.00
Training Expenditure	-	-
Education Material	1,260,755.00	2,569,400.00
Travel & Conveyance	134,103.00	171,132.00
D. <u>CLOSING BALANCE</u>	1,462,757.06	122,709.22
Cash in Hand	24,778.00	11,361.00
Cash at Bank	1,437,979.06	111,348.22
Total (C+D)	Tk. 20,321,682.37	21,886,118.75

As per our annexed report of even date


A B SAHA & CO
 Chartered Accountants

Note: Remaining balance of some closed and existing projects to the extent of Tk, 16,712.12 has been adjusted in the accounts. Opening cash and bank balance have been adjusted accordingly.



PROCHESTA
KULaura, MOULVIBAZAR

NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 01ST JULY, 2019 TO 30TH JUNE, 2020

01. Background of Organization:

PROCHESTA is a non-political and non-profit making voluntary organization. It was established in June, 1996 at Prithimpasha, Kulaura, Moulvibazar. The organization owns a legal authority to operate its activities in the country through necessary registration under relevant government agencies like Department of social service, Directorate of Youth Development and NGO Affairs Bureau. The organization was established to achieve a mandate of establishment of a society of economically self-reliant, socially peaceful and empowered. The organization is implementing its development activities through rural people who are so stressed, landless and socially destitute.

02. OBJECTIVES:

The overall objectives of the organization are as under:

- a. To organize economically vulnerable rural people around village based groups towards activating self-reliance through implementing sustainable development.
- b. To provide non formal adult and child education.
- c. To aware people on sanitation and ensuring safe drinking water and hygienic latrines.
- d. To provide agricultural support in rural areas.
- e. To provide technical and credit support to the farmers.
- f. To assist the poor people in building up their village and union based generation institute.

03. ACCOUNTING SYSTEM AND POLICIES:

The Financial Statements have been prepared in accordance with International Accounting Standard (IAS) on cash basis under historical cost convention. Provisions and accruals are not taken into the accounts except otherwise noted in this report. Fixed assets are stated at cost less accumulated depreciation.



4. **FIXED ASSETS: Tk. 4,703,436.58**

The above balance has been arrived at as under:

<u>Particulars</u>	<u>Amount</u> <u>2019-2020</u>	<u>Amount</u> <u>2018-2019</u>
Balance as on 01.07.2019	9,201,802.60	9,186,277.60
Adjustments	-	-
Addition during the Year	775,291.00	15,525.00
	<u>9,977,093.60</u>	<u>9,201,802.60</u>
Less: Accumulated Depreciation	5,273,657.02	4,873,613.44
Balance as on 30.06.2019	Tk. <u><u>4,703,436.58</u></u>	<u><u>4,328,189.16</u></u>

Details have been shown in "Annexure-"A"

5. **LOAN TO BENEFICIARY/STAFF: Tk. 698,106.00**

This is made up as follows:

<u>Particulars</u>	<u>Amount</u> <u>2019-2020</u>	<u>Amount</u> <u>2018-2019</u>
Balance as on 01.07.2019	698,106.00	698,106.00
Add: Disbursed during the Year:		
Beneficiaries	-	-
Staff	-	-
	<u>698,106.00</u>	<u>698,106.00</u>
Less: Realized during the Year:		
Beneficiaries	-	-
Staff	-	-
Balance as on 30.06.2020	Tk. <u><u>698,106.00</u></u>	<u><u>698,106.00</u></u>

6. **ADVANCE ACCOUNT: Tk. 0.00**

Break up of the above amount is given below:

<u>Particulars</u>	<u>Amount</u> <u>2019-2020</u>	<u>Amount</u> <u>2018-2019</u>
Balance as on 01.07.2019	-	(2,510.00)
Addition during the Year	-	-
	<u>-</u>	<u>(2,510.00)</u>
Adjustment during the Year	-	2,510.00
Balance as on 30.06.2020	Tk. <u><u>-</u></u>	<u><u>-</u></u>



7. **CASH AT BANK: Tk. 1,437,979.06**

Break up of the above amount is given below:

<u>Sl No</u> <u>Project Name</u>	<u>Amount</u> <u>2019-2020</u>	<u>Amount</u> <u>2018-2019</u>
1 Mother A/C	796,150.96	13,647.75
2 General Fund	3,232.51	5,551.75
3 PTC	204.01	3,338.41
4 PHRPBD	35,409.21	80,430.77
5 Pro CLC	-	-
6 Plan IE	-	-
7 IGA-Prochesta	-	107.50
8 BLP	0.47	2,141.01
9 Pro-FR	-	6,131.03
10 Pro-VGD	665.11	-
11 Pro- Aloy Alow	263,613.00	-
12 Pro- DI	336,247.79	-
13 Pro- COVID'19	2,456.00	-
Balance as on 30.06.2020	Tk. 1,437,979.06	111,348.22

8. **LOAN TO PROJECT: Tk. 811,436.00**

Break up of the above amount is given below:

<u>Particulars</u>	<u>Amount</u> <u>2019-2020</u>	<u>Amount</u> <u>2018-2019</u>
Balance as on 01.07.2019	811,436.00	811,436.00
Add: Paid during the Year	-	25,000.00
	811,436.00	811,436.00
Less: Realised during the Year	-	25,000.00
Balance as on 30.06.2020	Tk. 811,436.00	811,436.00

9. **LOAN PAID TO GF: Tk. 780.00**

Break up of the above amount is given below:

<u>Particulars</u>	<u>Amount</u> <u>2019-2020</u>	<u>Amount</u> <u>2018-2019</u>
Balance as on 01.07.2019	14,500.00	14,500.00
Addition during the Year	-	-
	14,500.00	14,500.00
Less: Adjustment during the Year	13,720.00	-
Balance as on 30.06.2020	Tk. 780.00	14,500.00



10. LOAN FROM ED: Tk. 295,459.00

The above balance has been arrived at as under:

<u>Particulars</u>	Amount	Amount
	<u>2019-2020</u>	<u>2018-2019</u>
Balance as on 01.07.2019	2,461,959.00	2,000,342.00
Add: Received during the Year	413,000.00	2,716,640.00
	<u>2,874,959.00</u>	<u>4,716,982.00</u>
Less: Refund during the Year	2,579,500.00	254,681.00
Less: Loan treated as grant	-	2,000,342.00
Balance as on 30.06.2020	Tk. <u><u>295,459.00</u></u>	<u><u>2,461,959.00</u></u>

11. LOAN FROM H/O: Tk. 1,826,575.00

Break up of the above amount is given below:

<u>Particulars</u>	Amount	Amount
	<u>2019-2020</u>	<u>2018-2019</u>
Balance as on 01.07.2019	1,826,575.00	1,826,575.00
Add: Received during the Year	-	-
	<u>1,826,575.00</u>	<u>1,826,575.00</u>
Less: Refund during the Year	-	-
Balance as on 30.06.2020	Tk. <u><u>1,826,575.00</u></u>	<u><u>1,826,575.00</u></u>

12. LOAN FROM VGD: Tk. 0.00

Break up of the above amount is given below:

<u>Particulars</u>	Amount	Amount
	<u>2019-2020</u>	<u>2018-2019</u>
Balance as on 01.07.2019	-	-
Add: Received during the Year	-	-
	<u>-</u>	<u>-</u>
Less: Adjustment during the Year	-	-
Balance as on 30.06.2020	Tk. <u><u>-</u></u>	<u><u>-</u></u>



13. LOAN FROM PTC: Tk. 27,140.00

This is made up as follows:

<u>Particulars</u>	<u>Amount</u> <u>2019-2020</u>	<u>Amount</u> <u>2018-2019</u>
	Balance as on 01.07.2019	40,860.00
Add: Received during the Year	-	-
	<u>40,860.00</u>	<u>40,860.00</u>
Less: Refund during the Year	13,720.00	-
Balance as on 30.06.2020	Tk. <u>27,140.00</u>	<u>40,860.00</u>

14. FUND ACCOUNT: Tk. 5,527,341.64

Break up of the above amount is given below:

<u>Particulars</u>	<u>Amount</u> <u>2019-2020</u>	<u>Amount</u> <u>2018-2019</u>
	Balance as on 01.07.2019	1,645,546.38
Add: Loan from ED treated as grant	-	2,000,342.00
Add: Adjustments for PCCH	-	6,360.00
Add: Adjustment of Advance	-	2,510.00
Add: Adjustments for SGF	-	4,000.00
Add: Excess of income over expenditure	10,654,384.42	117,036.50
	<u>12,299,930.80</u>	<u>4,401,361.06</u>
Less: Fund refund/Transfer	6,757,982.00	2,753,459.00
Less: Adjustment of Closing project balance	8,821.53	355.68
Less: Prior year adjustment	5,785.63	-
Less: Adjustments of receivable	-	2,000.00
Balance as on 30.06.2020	Tk. <u>5,527,341.64</u>	<u>1,645,546.38</u>

15. FUND RECEIVED FORM DONOR: Tk. 19,672,422.00

Break up of the above amount is given below:

<u>Sl No</u>	<u>Project Name</u>	<u>Amount</u> <u>2019-2020</u>
1	Mother A/C	8,985,221
2	General Fund	119,043.00
3	Pro-Covid-19	772,239.00
4	Pro-DI	878,994.00
5	PHRPBD	1,790,705.00
6	Pro-Aloy Alow	5,978,988.00
7	Pro-VGD	167,612.00
8	BLP	979,620.00
		<u>19,672,422.00</u>
	Less: Fund Refund	-
		Tk. <u>19,672,422.00</u>



PROCHESTA
PROJECT WISE RECEIPTS & PAYMENT ACCOUNT
Reporting Period from 01.07.2019 to 30.06.2020

Received:	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	Total
Particulars	G.F	Mother A/c	PHRPBD	P.T.C	BLP	Pro-VCD	Prochesta Alby Allow	Prochesta D I	Prochesta COVID'19	
Opening Balance:										
Cash in Hand:	5,551.75	13,647.75	74,645.18	3,338.41	2,141.01	-	-	-	-	778.00
Cash at Bank:	4,000.00	-	4,000.00	-	-	-	-	-	-	99,324.10
Party Cash	-	-	-	-	-	-	-	-	-	8,000.00
Fund :										
Fund Received From Donor:	-	8,985,221.00	1,790,705.00	-	979,620.00	167,612.00	5,978,988.00	878,994.00	772,239.00	19,553,379.00
Fund received ALRD	24,435.00	-	-	-	-	-	-	-	-	24,435.00
Fund received CSA SUN	37,098.00	-	-	-	-	-	-	-	-	37,098.00
Fund received CAMPE	57,510.00	-	-	-	-	-	-	-	-	57,510.00
Advertisement	19,000.00	-	-	-	-	-	-	-	-	19,000.00
Bank Interest	460.76	13,972.03	6,213.53	37.60	34.06	74.08	-	1,584.21	-	22,376.27
Donation	14,000.00	-	-	-	-	-	-	-	-	14,000.00
Office Rent	58,062.00	-	-	-	-	-	-	-	-	58,062.00
Other Income	-	-	-	-	-	-	-	-	-	-
Projector Rent	-	-	-	1,000.00	-	-	-	-	-	1,000.00
Loan account-										
Loan received from ED	377,200.00	-	-	35,800.00	-	-	-	-	-	413,000.00
Loan Refund-										
Loan Refund from PTC	-	-	-	-	-	-	-	-	-	-
Loan Refund from GF	-	-	-	13,720.00	-	-	-	-	-	13,720.00
Total	597,317.51	9,012,840.78	1,876,341.71	53,896.01	981,795.07	167,686.08	5,978,988.00	880,578.21	772,239.00	20,321,682.37
Payment:										
Particulars										
Prochesta-G F										
Loan refund to ED	144,500.00	1,455,000.00	-	-	980,000.00	-	-	-	-	2,579,500.00
Loan refund to PTC	13,720.00	-	-	-	-	-	-	-	-	13,720.00
Fund Transfer -										
Advertisement	-	-	-	-	-	-	-	-	-	-
Bank Charge	1,660.00	-	-	-	-	-	-	-	-	1,660.00
Computer maintenance	5,400.00	-	-	-	-	-	-	-	-	5,400.00
Entertainment	5,268.00	-	-	-	-	-	-	-	-	5,268.00
Electricity Bill	6,297.00	-	-	-	-	-	-	-	-	6,297.00
Maintenance Cost	4,792.00	-	-	-	-	-	-	-	-	4,792.00
Motorcycle fuel maintenance	-	-	-	-	-	-	-	-	-	-
Monthly Staff meeting	425.00	-	-	-	-	-	-	-	-	425.00
Office Rent	10,000.00	-	-	-	-	-	-	-	-	10,000.00
Printing, Photocopy & Stationaries	8,846.00	-	-	-	-	-	-	-	-	8,846.00
Scanner	5,300.00	-	-	-	-	-	-	-	-	5,300.00
Staff Salary & Benefit:	258,102.00	-	-	-	-	-	-	-	-	258,102.00
Subscription	-	-	-	-	-	-	-	-	-	-



Travel & Conveyance	9,553.00	-	-	-	-	-	-	-	-	9,553.00
Telephone & Postage	2,877.00	-	-	-	-	-	-	-	-	2,877.00
Project expenses ALRD	24,265.00	-	-	-	-	-	-	-	-	24,265.00
Project Expenses (CAMPE)	52,282.00	-	-	-	-	-	-	-	-	52,282.00
Project Expenses (Sun)	37,098.00	-	-	-	-	-	-	-	-	37,098.00
Project Expenses (FK Nor)	-	-	-	-	-	-	-	-	-	-
Mother A/C-4	-	-	-	-	-	-	-	-	-	-
Fund Transfer -	-	6,757,982.00	-	-	-	-	-	-	-	6,757,982.00
Bank Charge	-	3,707.50	-	-	-	-	-	-	-	3,707.50
PHRPBD-5	-	-	-	-	-	-	-	-	-	-
Organisational strengthening of SHGs and Apex bodies	-	-	31,534.00	-	-	-	-	-	-	31,534.00
Support for Rehabilitation services	-	-	4,530.00	-	-	-	-	-	-	4,530.00
Support for sharing of learning and networking	-	-	2,450.00	-	-	-	-	-	-	2,450.00
Support for advocacy and sensitization activities (including SHG community)	-	-	44,103.00	-	-	-	-	-	-	44,103.00
Strengthening community protection mechanisms	-	-	6,165.00	-	-	-	-	-	-	6,165.00
Strengthening local government and community in terms of disability inclusion	-	-	76,778.00	-	-	-	-	-	-	76,778.00
Capacity development and support for different project stakeholders on disability inclusion	-	-	20,400.00	-	-	-	-	-	-	20,400.00
Capacity development and support to create environment for inclusive education	-	-	299,455.00	-	-	-	-	-	-	299,455.00
Strengthen the collaboration between SHGs, local government and local education authority to improve access and quality of education	-	-	46,931.00	-	-	-	-	-	-	46,931.00
Project Implementation and support cost for PNGOs	-	-	1,296,348.00	-	-	-	-	-	-	1,296,348.00
CDD Ex	-	-	7,293.00	-	-	-	-	-	-	7,293.00
Bank charge	-	-	4,167.50	-	-	-	-	-	-	4,167.50
Prochesta Training Center-6	-	-	-	-	-	-	-	-	-	-
Staff Salary -	-	-	51,030.00	-	-	-	-	-	-	51,030.00
Asst Cook Salary	-	-	1,500.00	-	-	-	-	-	-	1,500.00
Bank Charge	-	-	1,162.32	-	-	-	-	-	-	1,162.32
Prochesta-BLP	-	-	-	-	-	-	-	-	-	-
BLP center establishment cost	-	-	-	-	-	-	-	-	-	-
BLP center Operation cost	-	-	-	-	-	-	-	-	-	-
Bank charge	-	-	1,794.60	-	-	-	-	-	-	1,794.60
Pro VGD	-	-	-	-	-	-	-	-	-	-
Salary	-	-	110,000.00	-	-	-	-	-	-	110,000.00
Travel & Conveyance	-	-	24,730.00	-	-	-	-	-	-	24,730.00
Office Rent	-	-	18,000.00	-	-	-	-	-	-	18,000.00
Stationery	-	-	5,243.00	-	-	-	-	-	-	5,243.00
Mobile Bill	-	-	4,030.00	-	-	-	-	-	-	4,030.00
Monitoring	-	-	3,000.00	-	-	-	-	-	-	3,000.00
Staff Meeting	-	-	872.00	-	-	-	-	-	-	872.00
Bank Charge	-	-	1,145.97	-	-	-	-	-	-	1,145.97

Honorarium for Pre-Primary School (attached to Primary School) Facilitator (monthly salary and 1 month bonus) up to 3rd year the support will be continue	-	-	-	-	-	-	-	-	18,000.00	-	-	-	-	-	18,000.00
	-	-	-	-	-	-	-	-	145,506.00	-	-	-	-	-	145,506.00
Basic Training for Govt and community-based PPE	-	-	-	-	-	-	-	-	28,240.00	-	-	-	-	-	28,240.00
Renovation cost and repair of 32 PPE classroom at Primary schools	-	-	-	-	-	-	-	-	470.00	-	-	-	-	-	470.00
Quarterly meeting with SMC	-	-	-	-	-	-	-	-	4,285.00	-	-	-	-	-	4,285.00
Orientation for Student Council (Food and logistics)	-	-	-	-	-	-	-	-	3,780.00	-	-	-	-	-	3,780.00
Boi Utshab (Banner, Sound system, Snacks & others)	-	-	-	-	-	-	-	-	17,454.00	-	-	-	-	-	17,454.00
Day observation (banner, festoon, refreshment) -4 observations	-	-	-	-	-	-	-	-	85,163.00	-	-	-	-	-	85,163.00
Establish ECD latrine	-	-	-	-	-	-	-	-	4,984.00	-	-	-	-	-	4,984.00
Conduction of meeting with Union Parishad	-	-	-	-	-	-	-	-	7,904.00	-	-	-	-	-	7,904.00
Training/ orientation on homestead gardening (each batch 50 persons)	-	-	-	-	-	-	-	-	8,000.00	-	-	-	-	-	8,000.00
Resource person Honourium	-	-	-	-	-	-	-	-	24,188.00	-	-	-	-	-	24,188.00
Seed support (Summer, Winter)	-	-	-	-	-	-	-	-	17,052.00	-	-	-	-	-	17,052.00
Sessions with mothers on nutrition (demonstration)	-	-	-	-	-	-	-	-	3,988.00	-	-	-	-	-	3,988.00
Form CBCPC for each Garden	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day observance and Organize Cultural events (drama/song) on child protection and Gender based violence, Education rights issues.	-	-	-	-	-	-	-	-	4,932.00	-	-	-	-	-	4,932.00
Meeting with Panchayet and Youth Group	-	-	-	-	-	-	-	-	1,440.00	-	-	-	-	-	1,440.00
Conduct Need Assessment on youth and adolescent issues	-	-	-	-	-	-	-	-	25,640.00	-	-	-	-	-	25,640.00
Formation of Adolescent & Youth Group (15 to 25 members)	-	-	-	-	-	-	-	-	2,970.00	-	-	-	-	-	2,970.00
Engage Community Promoter to organize the community mobilization	-	-	-	-	-	-	-	-	161,000.00	-	-	-	-	-	161,000.00
Bicycle for Community Promoter	-	-	-	-	-	-	-	-	35,555.00	-	-	-	-	-	35,555.00
Organize project launching event at District and Sub-district levels	-	-	-	-	-	-	-	-	62,498.00	-	-	-	-	-	62,498.00
Motor Cycle (PO-16, PM -1) with Helmets, registration cost and rain coats	-	-	-	-	-	-	-	-	559,451.00	-	-	-	-	-	559,451.00
Computer (Desktop)	-	-	-	-	-	-	-	-	119,820.00	-	-	-	-	-	119,820.00
Office furniture	-	-	-	-	-	-	-	-	48,665.00	-	-	-	-	-	48,665.00
Fuel and maintenance cost for Motorbike	-	-	-	-	-	-	-	-	34,076.00	-	-	-	-	-	34,076.00
Project Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salary paid May, June'20 & Festival Bonus May'20	-	-	-	-	-	-	-	-	881,600.00	-	-	-	-	-	881,600.00
	-	-	-	-	-	-	-	-	385,000.00	-	-	-	-	-	385,000.00
Salary paid May & June'20	-	-	-	-	-	-	-	-	741,623.00	-	-	-	-	-	741,623.00
Salary paid May, June'20 & Festival Bonus May'20	-	-	-	-	-	-	-	-	57,048.00	-	-	-	-	-	57,048.00
	-	-	-	-	-	-	-	-	33,000.00	-	-	-	-	-	33,000.00
Salary paid May, June'20 & Festival Bonus May'20	-	-	-	-	-	-	-	-	68,458.00	-	-	-	-	-	68,458.00
	-	-	-	-	-	-	-	-	156,009.00	-	-	-	-	-	156,009.00
5% Overhead cost on Direct cost only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



Prochesta D-I											
Salary	-	-	-	-	-	-	-	-	263,763.00	-	263,763.00
Provident Fund	-	-	-	-	-	-	-	-	16,832.00	-	16,832.00
Housing	-	-	-	-	-	-	-	-	167,257.00	-	167,257.00
Inservice Travel	-	-	-	-	-	-	-	-	34,303.00	-	34,303.00
Meeting	-	-	-	-	-	-	-	-	61,942.00	-	61,942.00
Bank Charge	-	-	-	-	-	-	-	-	733.42	-	733.42
Prochesta CCVID'19											
Provide health & hygiene package/ kits to the mostly COVID 19 affected family	-	-	-	-	-	-	-	-	-	701,524.00	701,524.00
Transportation for food items and Travel for staff.	-	-	-	-	-	-	-	-	-	19,881.00	19,881.00
Safety Materials for staff	-	-	-	-	-	-	-	-	-	1,150.00	1,150.00
Overhead Cost	-	-	-	-	-	-	-	-	-	47,228.00	47,228.00
Sub Total	590,085.00	8,216,689.50	1,840,154.50	53,692.32	981,794.60	167,020.97	5,695,375.00	544,330.42	769,783.00	-	18,858,925.31
Closing Balance:	-	-	-	-	-	-	-	-	-	-	-
Fund refund	4,000.00	-	-	-	-	-	-	-	-	-	4,000.00
petty cash	-	-	778.00	-	-	-	-	-	-	-	-
Cash in Hand	-	-	35,409.21	-	-	-	-	-	-	-	-
Cash at Bank	3,232.51	796,150.96	-	204.01	0.47	665.11	263,613.00	336,247.79	2,456.00	-	1,437,979.06
Total	597,317.51	9,012,840.46	1,876,341.71	53,896.33	981,795.07	167,686.08	5,978,988.00	880,578.21	772,239.00	-	20,321,682.37

A B Saha & Co
A B SAHA & Co.
Chartered Accountants



Annexure-"A"

PROCHESTA
P.O-PRITHIMPASSA-3233
UPAZILLA-KULaura, MAULVIBAZER

SEHEDULE OF FIXED ASSETS
AS AT 30TH JUNE,2020

Sl No	Name of Assets	Value of Cost			Rate of Dep %	Depreciation			Written down value as on 30.06.2020
		Balance as on 01.07.2019	Addition during the year	Balance as on 30.06.2020		Balance as on 01.07.2019	Addition during the year	Balance as on 30.06.2020	
Head Office									
1	Land	790,782.00	-	790,782.00	0	-	-	-	790,782.00
2	Building	3,011,785.00	-	3,011,785.00	5	998,306.00	100,673.95	1,098,979.95	1,912,805.05
3	Table	69,838.20	-	69,838.20	10	42,124.40	2,771.38	44,895.78	24,942.42
4	Chair	83,687.00	-	83,687.00	10	40,215.79	4,347.12	44,562.91	39,124.09
5	Almirah	90,422.50	-	90,422.50	10	35,049.30	5,537.32	40,586.62	49,835.88
6	Rack	21,983.10	-	21,983.10	10	19,211.67	277.14	19,488.81	2,494.29
7	Computer with Printer	393,688.75	6,500.00	400,188.75	20	353,618.48	9,314.05	362,932.53	37,256.22
8	Fan	28,177.60	-	28,177.60	20	26,147.78	405.96	26,553.74	1,623.86
9	Crocareries	6,625.60	-	6,625.60	20	6,625.60	-	6,625.60	-
10	Bi-cycle	45,555.70	-	45,555.70	15	39,926.24	844.42	40,770.66	4,785.04
11	Motor Cycle	1,276,788.75	-	1,276,788.75	20	1,232,594.32	8,838.89	1,241,433.21	35,355.54
12	Black Board	6,344.00	-	6,344.00	20	6,344.00	-	6,344.00	-
13	white Board	11,885.60	-	11,885.60	20	10,542.69	268.58	10,811.27	1,074.33
14	File Cabinet	21,944.80	-	21,944.80	10	16,254.58	569.02	16,823.60	5,121.20
15	Type writer	21,880.70	-	21,880.70	15	21,880.70	-	21,880.70	-
16	Furniture	232,639.30	-	232,639.30	10	185,993.35	4,664.60	190,657.95	41,981.35
17	Bench	6,300.00	-	6,300.00	10	5,945.42	35.46	5,980.88	319.12
18	Secretariate Table	5,400.00	-	5,400.00	10	5,096.07	30.39	5,126.46	273.54
19	Steel Chair	5,400.00	-	5,400.00	10	5,096.07	30.39	5,126.46	273.54



20	Tubewell	17,340.00	-	17,340.00	20	15,019.62	464.08	15,483.70	1,856.30
21	Tally Software (ERP 9)	46,800.00	-	46,800.00	10	22,576.79	2,422.32	24,999.11	21,800.89
22	Camera	8,000.00	-	8,000.00	10	2,751.20	524.88	3,276.08	4,723.92
23	Display Board	7,000.00	-	7,000.00	10	2,407.30	459.27	2,866.57	4,133.43
24	Scener	-	5,300.00	5,300.00	10	-	530.00	530.00	4,770.00
	ECDSP-B								
25	Motor Cycle	230,338.00	-	230,338.00	20	230,337.48	0.10	230,337.58	0.42
26	Computer with Printer	103,767.00	-	103,767.00	20	103,766.49	0.10	103,766.59	0.41
27	Furniture	132,986.00	-	132,986.00	10	95,399.63	3,758.64	99,158.27	33,827.73
	Prochesta Training Center (PTC)								
28	Building	687,700.00	-	687,700.00	5	270,363.28	20,866.84	291,230.12	396,469.88
29	Furniture	524,705.00	-	524,705.00	10	297,253.08	22,745.19	319,998.27	204,706.73
30	Freeze	40,870.00	-	40,870.00	15	29,220.80	1,747.38	30,968.18	9,901.82
31	Projector	54,500.00	-	54,500.00	15	38,965.83	2,330.13	41,295.96	13,204.04
32	Electric Equipment	105,880.00	-	105,880.00	15	67,703.97	5,726.40	73,430.37	32,449.63
	VGD-MB								
33	Furniture	45,500.00	-	45,500.00	10	22,917.84	2,258.22	25,176.06	20,323.94
34	Motor Cycle	101,210.00	-	101,210.00	20	89,022.05	2,437.59	91,459.64	9,750.36
	CWRA								
35	Fan	3,900.00	-	3,900.00	20	3,277.00	124.60	3,401.60	498.40
36	Furniture	22,500.00	-	22,500.00	10	12,182.83	1,031.72	13,214.55	9,285.45
	ALP-MB								
37	Computer	54,750.00	-	54,750.00	20	42,415.92	2,466.82	44,882.74	9,867.26
38	Furniture & Fixture	51,650.00	-	51,650.00	10	24,916.48	2,673.35	27,589.83	24,060.17



HLDP

39	Furniture & Fixture	135,450.00	135,450.00	10	65,342.44	7,010.76	72,353.20	63,096.80
40	Motor-Cycle	217,500.00	217,500.00	20	168,501.60	9,799.68	178,301.28	39,198.72
41	Office Equipment	139,162.00	139,162.00	10	67,133.14	7,202.89	74,336.03	64,825.97

Plan IE

42	Office Equipment	260,538.00	260,538.00	10	125,686.14	13,485.19	139,171.33	121,366.67
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Pro CLC

43	Furniture & Fixture	78,628.00	78,628.00	10	25,480.11	5,314.78	30,794.89	47,833.11
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ALOY ALOW

44	Computer & Laptop	-	119,820.00	20	-	23,964.00	23,964.00	95,856.00
45	Motor Cycle	-	559,451.00	20	-	111,890.20	111,890.20	447,560.80
46	Furniture	-	48,665.00	10	-	4,866.50	4,866.50	43,798.50
47	Bi Cycle	-	35,555.00	15	-	5,333.25	5,333.25	30,221.75

Tk.	9,201,802.60	775,291.00	9,977,093.60	4,873,613.48	400,043.54	5,273,657.02	4,703,436.58
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