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Independent Auditors' Report
&
Consolidated Financial Statements
of
Participatory Research & Action Network - PRAAN
For the year ended 30 June, 2021

 **M I Chowdhury & Co.**
.....Since 1985 Chartered Accountants & Management Consultants

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Independent Auditors' Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **Participatory Research & Action Network - PRAAN**, which comprise the consolidated statement of financial position as at 30 June, 2021, the consolidated statement of comprehensive income and consolidated statement of receipts & payments for the period from 01 January to 30 June, 2021 and notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of **Participatory Research & Action Network - PRAAN** as at 30 June, 2021, and its financial performance and its Receipts & Payments for the year then ended in accordance with International Financial Reporting Standards (IFRS) and comply with other applicable laws and regulations.

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 Consolidated Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in 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 Financial Statements and Internal Controls

Management of **Participatory Research & Action Network - PRAAN** is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with International Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 consolidated 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 circumstances, 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated 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.

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 purpose of our audit and made due verification thereof.
- b) In our opinion, proper books of accounts as required by law have been kept by the organization so far as it appeared from our examination of those books, and
- c) In our opinion, the consolidated statement of financial position, consolidated statement of comprehensive income and consolidated statement of receipts & payments of the organization dealt with by the report are in agreement with the books of accounts.



Date: 22 December 2022

Place: Dhaka

A handwritten signature in black ink, appearing to read "Sajeed Iqbal Chowdhury".

Sajeed Iqbal Chowdhury ACA

Enrolment No.: 1914

Partner

M I Chowdhury & Co.

Chartered Accountants

DVC No.: -2212221914AO215332

Participatory Research & Action Network - PRAAN
Consolidated Statement of Financial Position
As at 30 June, 2021

Particulars	Notes	Amount in Taka	
		30 June, 2021	31 Dec. 2020
Assets			
Non-Current Assets		320,785	385,087
Property, Plant and Equipment	4.00	320,785	385,087
Current Assets		56,979	325,242
Cash & Cash Equivalents	5.00	46,979	325,242
Inter Project Loan	6.00	-	-
Advance, Deposit and Prepayments	7.00	10,000	-
Total Assets		377,764	710,329
Fund & Liabilities			
Fund		377,714	710,329
Fund Account	8.00	377,714	710,329
Current Liabilities		50	-
Loan & Advance	9.00	50	-
Inter -Project Loan	10.00	-	-
Total Fund & Liabilities		377,764	710,329

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



Accounts Officer
PRAAN


Chief Executive
PRAAN

Signed in terms of our report of even date



Dated : 22 December, 2022
Place : Dhaka


Sajeed Iqbal Chowdhury ACA
Enrolment No.: 1914
Partner
M I Chowdhury & Co.
Chartered Accountants
DVC No.:- 2212221914AO215332

Participatory Research & Action Network - PRAAN
Consolidated Statement of Comprehensive Income
For the period from 01 January 2021 to 30 June 2021

Particulars	Notes	Amount in Taka	
		1st January'21 to 30th June'21	1st January'20 to 31th December'20
A. Income			
Grant Income/Donation	11.00	1,028,488	2,406,232
Contribution/Overhead	12.00	103,420	149,500
Other Income	13.00	101	-
Total Income		1,132,009	2,555,732
B. Expenditure			
Salaries and Benefits	14.00	150,000	475,010
Rent and Utility	15.00	34,600	66,538
Stationeries and Printing	16.00	161,970	98,106
Branding & Promotion	17.00	12,050	-
Program/Activity Expenses	18.00	982,522	1,661,164
Professional Services	19.00	20,000	93,130
Office Maintenance Cost	20.00	29,065	16,520
Other Expenses	21.00	33,617	59,675
Total Expenditure		1,423,824	2,470,143
Balance of Income & Expenditures (A-B)		(291,815)	85,589
Total		(291,815)	85,589

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


Accounts Officer
PRAAN


Chief Executive
PRAAN

Signed in terms of our report of even date



Dated : 22 December, 2022

Place : Dhaka


Sajeed Iqbal Chowdhury ACA

Enrolment No.: 1914

Partner

M I Chowdhury & Co.

Chartered Accountants

DVC No :- 2212221914A0215332

Participatory Research & Action Network - PRAAN

Consolidated Statement of Receipts and Payments

For the period from 01 January 2021 to 30 June 2021

Particulars	PRAAN	FGGH 2020	DBM 2020	KHANI 2020	Accountability 2020	Budget Olympiad 2020)	GBvIE 2020	GBvIE 2021	SRHR	1st January'21 to 30 June'21
A. Opening Balance	37,609	-	720	4,654	160,990	37,710	83,560	-	-	325,242
Cash in hand	60	-	-	-	-	-	-	-	-	60
Cash at Bank	37,549	-	720	4,654	160,990	37,710	83,560	-	-	325,182
B. Receipts	1,015,667	60,000	-	-	991,845	121,759	362,692	117,050	90,051	2,759,063
Local Grant/ Donation	320,533	60,000	-	-	278,821	115,492	184,642	69,000	-	1,028,488
Inter Project Loan(Assets)	327,500	-	-	-	156,524	-	113,500	-	-	597,524
Inter Project Loan(Liabilities)	108,000	-	-	-	326,500	-	64,500	48,000	90,000	637,000
Contribution Income	259,584	-	-	-	230,000	6,267	50	-	-	495,901
Loan from Himangshu	-	-	-	-	-	-	-	50	-	50
Miscellaneous Income	50	-	-	-	-	-	-	-	-	50
Bank Interest	-	-	-	-	-	-	-	-	51	51
Total (A+B)	1,053,275	60,000	720	4,654	1,152,835	159,469	446,252	117,050	90,051	3,084,306

Particulars	PRAAN	FGGH 2020	DBM 2020	KHANI 2020	Accountability 2020	Budget Olympiad 2020)	GBvIE 2020	GBvIE 2021	SRHR	1st January'21 to 30 June'21
C. Payments	1,045,652	60,000	720	4,654	1,152,835	159,469	446,252	87,130	80,615	3,037,327
Salaries and Benefits	20,000	-	-	-	60,000	-	-	-	70,000	150,000
Office Rent	12,000	-	-	-	-	-	-	-	-	12,000
Stationery & Supplies	161,970	-	-	-	-	-	-	-	-	161,970
Newspaper & Periodicals	-	-	-	-	-	-	-	-	-	-
Media & Advertisement	12,050	-	-	-	-	-	-	-	-	12,050
Training Expenses	-	-	-	-	-	-	-	-	-	-
Program Expenses	-	-	-	-	480,293	41,090	-	-	-	521,383
Seminar, Workshop, Meeting & Events	-	-	-	-	-	-	-	39,130	-	39,130
Traveling Allowances/Daily Allowances	-	-	-	-	25,704	-	-	-	-	25,704
Fuel & Lubricant	-	-	-	-	-	-	-	-	-	-
Internet & Communication	19,250	-	-	-	3,350	-	-	-	-	22,600
Content Development and Modification	-	-	-	-	78,261	-	-	-	-	78,261
Campaign Materials	-	-	-	-	164,365	-	153,679	-	-	318,044
Advance, Deposit and Prepayments	-	-	-	-	-	-	-	-	10,000	10,000
Repair & Maintenance	29,065	-	-	-	-	-	-	-	-	29,065



Particulars	PRAAN	FGGII 2020	DBM 2020	KHANI 2020	Accountability 2020	Budget Olympiad 2020)	GBviE 2020	GBviE 2021	SRHR	1st January '21 to 30 June '21
Bank Charges	20,000	-	-	-	-	-	-	-	615	615
Professional Services	236,317	-	-	-	-	-	-	-	-	20,000
Contribution	417,500	21,855	720	4,654	14,362	-	114,573	-	-	392,481
Inter Project Loan(Assets)	108,000	-	-	-	-	-	113,500	-	-	531,000
Inter Project Loan(Liabilities)	9,500	38,145	-	-	326,500	118,379	64,500	48,000	-	703,524
Furniture & Fixture (Assets)	7,623	-	-	-	-	-	-	-	-	9,500
D. Closing Balance								29,920	9,436	46,979
Cash in hand	6,877	-	-	-	-	-	-	-	-	6,877
Cash at Bank	746	-	-	-	-	-	-	29,920	9,436	40,102
Total (C+D)	1,053,275	60,000	720	4,654	1,152,835	159,469	446,252	117,050	90,051	3,084,306


Accounts Officer
PRAAN


Chief Executive
PRAAN

Signed in terms of our report of even date



Sajeed Iqbal Chowdhury ACA
Enrolment No.: 1914
Partner
MI Chowdhury & Co.
Chartered Accountants
DVC No.:- 2212221914AO215332



Dated : 22 December, 2022
Place : Dhaka

Participatory Research & Action Network - PRAAN

Summary of Significant Accounting policies and other Explanatory Information/notes
For the year ended 30 June 2021

1.00 About the Organization

1.01 Evolution

Participatory Research & Action Network- PRAAN is a nonprofit and non-political organization that has been working for strengthening people's initiative to promote and ensure human rights, economic rights, gender equality, promotion of a culture of peace and non-violence, climate resilience, governance, trade justice, rural livelihood global citizenship, and appreciation of cultural diversity for sustainable development in the local level.

1.02 Legal Entity

PRAAN registered under the Registrar of Joint Stock Companies and Firms (RJSC), vide Registration No. CH-S-261/2004 dated 08.11.2004 and Ministry of Social Welfare of the Government of Bangladesh, vide Registration No. Noakhali – 706/2008 dated 10.06.2008

2.00 Principal activities

2.01 Beneficiaries

The organization works intensively with youth, women, poor and marginal community, marginal, and underprivileged biodiversity dependent people i. e. forest people, indigenous communities, marginal farmers, fisher communities, and climate-vulnerable people.

2.02 Vision

PRAAN envisions a poverty-free pluralist society based on knowledge and technology where everyone's basic needs, rights, and information are ensured.

2.03 Mission

Work to fight poverty through participatory action research activities followed by social actions to eradicate poverty, lack of knowledge, and injustice.

3.00 Significant Accounting Policies

3.01 Basis of preparation of Financial Statements

The financial statements of the project have been prepared in accordance with Generally Accepted Accounting Principles consistently applied as well as International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh, under historical cost convention following the cash method of accounting except where noted otherwise.

3.02 Components of the Financial Statements:

According to the International Accounting Standard IAS-1 "Presentation of Financial Statements" the complete set of Financial Statements include the following components:

- (a) Statement of Financial position as at 30th June, 2021.
- (b) Statement of Other Comprehensive Income for the year ended 30th June, 2021.
- (c) Statement of Receipts and payments for the year ended 30th June, 2021.
- (d) A Summary of Significant Accounting policies and other Explanatory Information/notes for the year ended 30th June, 2021.

3.03 Reporting period and currency

These financial statements have been prepared for the period from 1st January, 2021 to 30th June, 2021.

The reporting currency is Bangladeshi Taka.

3.04 Basis of consolidation

Consolidation has been done by adding together the line items of the financial statements of different projects and core account. Any inter-project transactions have been properly eliminated during consolidation.

3.05 Use of Estimates

The presentation of financial statement in conformity with Generally Accepted Accounting Principles require management to make estimates and assumption that affect certain reported amounts and disclosures. No significant estimates have however been made in presentation of the financial statement under audit.

3.06 Property, plant & equipment and Intangible Assets

Property, plant and equipment: Property, plant and equipment are shown at cost less accumulated depreciation.

Depreciation and Amortization

Depreciation on tangible are computed using “Straight Line method” at rates varying from 5% to 30% depending upon the useful life of each asset. Depreciation on fixed assets addition has been charged according to policy of Accounting & Finance Manual.

Depreciation on the Property, Plant and Equipment (including addition) has been applied on the rates as follows:

Category of PP&E	Rate (%)	Depreciation Method
Land & Land Development	Nil	
Building & Others construction	5	Straight line.
Vehicle & Motorcycle	20	Straight line.
Furniture and Fixture	10	Straight line.
Electric Equipment	10	Straight line.
Tools & Other Equipment	10	Straight line.
Software	10	Straight line.
Computer and Peripherals	20	Straight line.

In respect of addition to fixed assets, depreciation is charged from the month of addition while no depreciation is charged in the month of disposal.

Amortization on intangible assets are computed using “Straight Line method” at rates 10% of each asset. Amortization on intangible assets addition has been charged according to policy of Accounting & Finance Manual. Amortization was charged on items from the acquisition Month.

Amortization on the tangible assets (including addition) has been applied on the rates as follows:

Name of the assets	Rate of depreciation (%)
Intangible assets	10

3.07 General

Figures in the financial statements and notes have been rounded off to the nearest Taka. Previous year’s figures have been rearranged wherever considered necessary for the purpose of comparison.



Particulars	Amount in Taka		
	30 June, 2021	31 Dec. 2020	
4.00 Property, Plant and Equipment			
Opening Balance	443,255	427,255	
Add: Procured during the year	9,500	16,000	
Less: Disposal/ Adj during the year	51,000	-	
	<u>401,755</u>	<u>443,255</u>	
Less: Accumulated depreciation	80,970	58,168	
Written Down Value as on 30.06.2021	Tk. <u>320,785</u>	<u>385,087</u>	
5.00 Cash & Cash Equivalents			
Cash in hand	5.01 6,877	60	
Cash at Bank	5.02 40,102	325,182	
Balance as on 30.06.2021	Tk. <u>46,979</u>	<u>325,242</u>	
5.01 Cash in hand			
PRAAN	6,877	60	
Balance as on 30.06.2021	Tk. <u>6,877</u>	<u>60</u>	
5.02 Cash at bank			
PRAAN	UCBL, Maizdee court	746	37,549
GBviE 2021	(A/C - '52101000003428)	29,920	-
SRHR	Agrani B.L. Maijdee court	9,436	-
	(A/C - '200001894556)		
DBM 2020		-	720
KHANI		-	4,654
Accountability Action Campaign 2020		-	160,990
Budget Olympiad 2020		-	37,710
GBviE 2020		-	83,560
Balance as on 30.06.2021	Tk. <u>40,102</u>	<u>325,182</u>	
6.00 Inter Project Loan (Assets)			
Opening balance	156,524	-	
Add: Addition made during the year	531,000	156,524	
Add: Transferred from other project	-	-	
	<u>687,524</u>	<u>156,524</u>	
Less: Realization/Adjustment made during the year	597,524	-	
Less: Transferred to other project	-	-	
	<u>90,000</u>	<u>156,524</u>	
Less: Inter Project Loan (Liabilities)	6.01 90,000	156,524	
Closing balance	-	-	
6.01 Breakup of Inter Project Loan (Liabilities)			
Accountability Action Campaign 2020		156,524	
PRAAN	90,000	-	
Total	<u>90,000</u>	<u>156,524</u>	
7.00 Advance, Deposit and Prepayments			
Advance	7.01 10,000	-	
Closing balance	<u>10,000</u>	-	



Particulars	Amount in Taka	
	30 June, 2021	31 Dec. 2020
7.01 Advance		
Name of the project/programme		
SRHR		-
Advance to staff	10,000	-
Total	10,000	-
8.00 Fund Account		
Opening balance	710,329	6,969
Add: Addition During Period	(291,815)	703,360
Less: Adjustment During Period	40,800	-
Balance as on 30.06.2021	Tk. 377,714	710,329
Breakup of closing balance		
PRAAN	418,408	422,696
FGII 2020	-	(38,145)
DBM 2020	-	720
KHANI 2020	-	4,654
Accountability Action Campaign 2020	-	317,514
Budget Olympiad 2020	-	(80,669)
GBviE 2020	-	83,560
GBviE 2021	29,870	-
SRHR	(70,564)	-
Total	377,714	710,329
9.00 Loan & Advance		
Loan	9.01 50	-
Closing balance	50	-
9.01 Loan		
Name of the project/programme		
GBviE 21		
Loan from Himangshu	50	-
Total	50	-
10.00 Inter -Project Loan (Liabilities)		
Opening balance	156,524	-
Add: Addition made during the year	637,000	156,524
Add: Transferred from other project	-	-
	793,524	156,524
Less: Realization/Adjustment made during the year	703,524	-
Less: Transferred to other project	-	-
	90,000	156,524
Less: Inter-project loan (Assets)	90,000	156,524
Closing balance	-	-
10.01 Breakup of inter-project loan eliminating amount		
FGGII 2020		38,145
Budget Olympiad 2020		118,379
SRHR	90,000	-
Total	90,000	156,524

Particulars		1st January'21 to 30th June'21	1st January'20 to 31 December'20
11.00 Grant Income/Donation			
Local Grant/Donation	11.01	1,028,488	2,406,232
Total		1,028,488	2,406,232
11.01 Local Grant/Donation			
Name of the project/programme	Name of Donor		
PRAAN		320,533	
	KHANI	170,000	-
	FIAN	150,533	-
	Coast Trust	-	20,000
FGGII 2020	Actin Aid Bangladesh	60,000	235,350
KHANI 2020	KHANI	-	42,594
Accountability Action Campaign 2020	Actin Aid Bangladesh	278,821	734,400
Budget Olympiad 2019	Actin Aid Bangladesh	-	56,137
Budget Olympiad 2020	Actin Aid Bangladesh	115,492	348,950
GBviE 2020	Actin Aid Bangladesh	184,642	792,091
DBM		-	176,710
GBviE 2021	Actin Aid Bangladesh	69,000	-
Total		1,028,488	2,406,232
12.00 Contribution/ Overhead			
Name of the project/programme	Name of Donor		
PRAAN		259,584	149,500
	Membership fee	2,420	6,500
	Individual's Contribution	101,000	52,000
	Noakhali Pourashava	-	91,000
	A. Action Campaign 2020	14,362	-
	KHANI	4,654	-
	DBM	720	-
	FGGII 2020	21,855	-
	GBviE 2020	114,573	-
Accountability Action Campaign	PRAAN	230,000	-
Budget Olympiad 2020	PRAAN	6,267	-
GBviE 2020	PRAAN	50	-
		495,901	149,500
Less: Inter-project transaction		392,481	-
Total		103,420	149,500
13.00 Other Income			
Bank Interest	13.01	51	-
Miscellaneous Income	13.02	50	-
Total		101	-
13.01 Bank Interest			
Name of the project/programme			
SRHR		51	-
Total		51	-
13.02 Miscellaneous Income			
Name of the project/programme			
PRAAN		50	-
Total		50	-



Particulars		1st January'21 to 30 June'21	1st January'20 to 31 December'20
14.00 Salaries and Benefits			
Salaries/Allowances	14.01	150,000	475,010
Total		150,000	475,010
14.01 Salaries/Allowances			
Name of project/programme			
PRAAN		20,000	-
FGGII 2020		-	220,010
DBM		-	120,000
Budget Olympiad 2020		-	105,000
GBviE 2020		-	30,000
Accountability Action Campaign 2020		60,000	-
SRHR		70,000	-
		150,000	475,010
Less: Inter-project transaction		-	-
Total		150,000	475,010
15.00 Rent and Utility			
Office Rent	15.01	12,000	24,000
Internet & Communication	15.02	22,600	31,838
Contribution/Overhead	15.03	-	-
Fuel & Lubricant	15.04	-	10,700
Total		34,600	66,538
15.01 Office Rent			
Name of project/programme:			
PRAAN		12,000	24,000
		12,000	24,000
Less: Inter-project transaction		-	-
Total		12,000	24,000
15.02 Internet & Communication			
Name of project/programme			
PRAAN		19,250	8,000
FGGII 2020		-	3,000
Budget Olympiad 2020		-	3,000
GBviE 2020		-	8,838
DBM		-	1,000
Budget Olympiad 2019		-	8,000
Accountability Action Campaign 2020		3,350	-
		22,600	31,838
Less: Inter-project transaction		-	-
Total		22,600	31,838
15.03 Contribution/Overhead			
Name of project/programme			
PRAAN		236,317	-
Accountability Action Campaign 2020		14,362	-
KHANI		4,654	-
DBM		720	-
FGGII 2020		21,855	-
GBviE 2020		114,573	-
		392,481	-
Less: Inter-project transaction		392,481	-
Total		392,481	-

Particulars		1st January'21 to 30 June'21	1st January'20 to 31 December'20
15.04 Fuel & Lubricant			
Name of project/programme			
PRAAN		-	8,500
GBviE 2020		-	1,700
KHANI 2020		-	500
		<u>-</u>	<u>10,700</u>
Less: Inter-project transaction		-	-
Total		<u>-</u>	<u>10,700</u>
16.00 Stationeries and Printing			
Stationery & Supplies	16.01	161,970	51,602
Newspaper & Periodicals	16.02	-	3,884
Printing & Publication	16.03	-	42,620
		<u>161,970</u>	<u>98,106</u>
16.01 Stationery & Supplies			
PRAAN		161,970	9,920
Budget Olympiad 2019		-	10,638
GBviE 2020		-	14,400
FGGII 2020		-	5,500
Accountability Action Campaign 2020		-	9,444
KHANI 2020		-	1,700
		<u>161,970</u>	<u>51,602</u>
Less: Inter-project transaction		-	-
Total		<u>161,970</u>	<u>51,602</u>
16.02 Newspaper & Periodicals			
Name of project/programme:			
PRAAN		-	3,884
Total		<u>-</u>	<u>3,884</u>
16.03 Printing & Publication			
Name of project/programme:			
GBviE 2020		-	35,600
KHANI 2020		-	4,920
Accountability Action Campaign 2020		-	2,100
Total		<u>-</u>	<u>42,620</u>
17.00 Branding & Promotion			
Media & Advertisement	17.01	12,050	-
Total		<u>12,050</u>	<u>-</u>
17.01 Media & Advertisement			
Name of project/programme			
PRAAN		12,050	-
Total		<u>12,050</u>	<u>-</u>
18.00 Program/Activity Expenses			
Training Expenses	18.01	-	164,500
Program Expenses	18.02	521,383	822,243
Seminar, Workshop, Meeting & Events	18.03	39,130	-
Traveling Allowances/Daily Allowance	18.04	25,704	404,881
Content Development and Modification	18.05	78,261	260,040
Campaign Materials	18.06	318,044	9,500
Total		<u>982,522</u>	<u>1,661,164</u>

Particulars	1st January'21 to 30 June'21	1st January'20 to 31 December'20
18.01 Training expense		
Name of project/programme		
GBviE 2020	-	164,500
	-	164,500
Less: Inter-project transaction		
Total	-	164,500
18.02 Program expenses		
Name of project/programme		
PRAAN	-	66,740
Accountability Action Campaign 2020	480,293	50,000
Budget Olympiad 2020	41,090	148,240
Budget Olympiad 2019	-	202,190
KHANI 2020	-	20,210
GBviE 2020	-	334,863
	521,383	822,243
Less: Inter-project transaction		
Total	521,383	822,243
18.03 Seminar, Workshop, Meeting & Events		
Name of project/programme		
GBviE 2021	39,130	-
	39,130	-
Less: Inter-project transaction		
Total	39,130	-
18.04 Traveling Allowances/Daily Allowances		
Name of project/programme		
FGGII 2020	-	44,985
KHANI 2020	-	10,610
GBviE 2020	-	118,420
Accountability Action Campaign 2020	25,704	47,662
Budget Olympiad 2019	-	128,204
Budget Olympiad 2020	-	55,000
	25,704	404,881
Total	25,704	404,881
18.05 Content Development & Modification		
Name of project/programme		
Accountability Action Campaign 2020	78,261	-
DBM	-	45,490
Accountability Action Campaign 2020	-	214,550
	78,261	260,040
Less: Inter-project transaction		
Total	78,261	260,040
18.06 Campaign Materials		
Name of project/programme		
Accountability Action Campaign 2020	164,365	-
GBviE 2020	153,679	-
DBM	-	9,500
	318,044	9,500
Total	318,044	9,500



Particulars		1st January'21 to 30 June'21	1st January'20 to 31 December'20
19.00 Professional Services			
Audit fees	19.01	20,000	-
Honorarium and Consultancy fees	19.02	-	93,130
Total		20,000	93,130
19.01 Audit fees			
Name of project/programme			
PRAAN		20,000	-
Total		20,000	-
19.02 Honorarium and Consultancy fees			
Name of project/programme:			
Accountability Action Campaign 2020		-	93,130
Total		-	93,130
20.00 Office Maintenance Cost			
Repair & Maintenance	20.01	29,065	15,620
Postal Charge and Courier	20.02	-	900
Total		29,065	16,520
20.01 Repair & Maintenance			
Name of project/programme			
PRAAN		29,065	15,620
		29,065	15,620
Less: Inter-project transaction			
Total		29,065	15,620
20.02 Postal Charge and Courier			
Name of project/programme			
PRAAN		-	690
GBviE 2020		-	210
		-	900
Less: Inter-project transaction		-	-
Total		-	900
21.00 Other Expenses			
Depreciation	21.01	33,002	58,168
Bank charges	21.02	615	1,506
Total		33,617	59,675
21.01 Depreciation			
Name of project/programme			
PRAAN		33,002	58,168
Total		33,002	58,168
21.02 Bank charges			
Name of project/programme			
PRAAN		-	1,506
SRHR		615	-
Total		615	1,506
Less: Inter-project transaction		-	-
Total		615	1,506

Participatory Research & Action Network - PRAAN

Schedule of Property, Plant and Equipment (PRAAN General)

For the Year ended 30th June 2021

Sl. No.	Name of the Assets	COST				Rate of Dep.	DEPRECIATION				Written Down Value as on 30.06.2021	
		Opening Balance as on 01.01.2021	Addition during the year	Disposal/ Adj during the Year	Total as on 30.06.2021		Opening Balance as on 01.01.2021	Charged during the year	Disposal/ Adj during the Year	Total as on 30.06.2021		
A	Furniture and Fixture											
1	Half Secretariat Table	3,400	-	-	3,400	10%	510	170	-	680	2,720	
2	Wooden Almirah	10,200	-	-	10,200	10%	1,530	510	-	2,040	8,160	
3	Steel Almirah	19,125	-	-	19,125	10%	2,869	956	-	3,825	15,300	
4	Chair Armed	3,400	-	-	3,400	10%	510	170	-	680	2,720	
5	Chair Armless	21,250	-	-	21,250	10%	3,188	1,063	-	4,250	17,000	
6	Revolving Chair	5,100	-	-	5,100	10%	765	255	-	1,020	4,080	
7	Book Salve	4,250	-	-	4,250	10%	638	213	-	850	3,400	
8	Meeting Table	12,750	-	-	12,750	10%	1,913	638	-	2,550	10,200	
9	Steel Trunk	2,720	-	-	2,720	10%	408	136	-	544	2,176	
10	Wooden Cabin (Small)	1,700	-	-	1,700	10%	255	85	-	340	1,360	
11	Reception Table	4,250	-	-	4,250	10%	638	213	-	850	3,400	
12	Work Station Table	-	9,500	-	9,500	10%	-	79	-	79	9,421	
	Sub Total	88,145	9,500	-	97,645		13,222	4,486	-	17,708	79,937	
B	Electric Equipment											
1	Photo Copier	51,000	-	51,000	-	10%	7,650	2,550	10,200	-	-	
2	AC	86,700	-	-	86,700	10%	13,005	4,335	-	17,340	69,360	
3	Fan	2,210	-	-	2,210	10%	332	111	-	442	1,768	
	Sub Total	139,910	-	51,000	88,910		20,987	6,996	10,200	17,782	71,128	
C	Computer and Peripherals											
1	Computer (Desk Top)	10,800	-	-	10,800	20%	1,080	1,080	-	2,160	8,640	
2	Laptop	180,000	-	-	180,000	20%	18,000	18,000	-	36,000	144,000	
3	Scanner Machine	4,400	-	-	4,400	20%	880	440	-	1,320	3,080	
4	Printer	20,000	-	-	20,000	20%	4,000	2,000	-	6,000	14,000	
5	UPS	-	-	-	-	20%	-	-	-	-	-	
	Sub Total	215,200	-	-	215,200		23,960	21,520	-	45,480	169,720	
	Total	443,255	9,500	-	401,755		58,168	33,002	10,200	80,970	320,785	

