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Independent Auditors' Report  
&  
Consolidated Financial Statements  
of  
**Participatory Research & Action Network - PRAAN**  
For the year ended 30 June, 2022

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

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## Consolidated Financial Statements

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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, 2022, the consolidated statement of comprehensive income and consolidated statement of receipts & payments for the year ended 30 June 2022 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, 2022, 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.: -2212221914AS413211



**Participatory Research & Action Network-PRAAN**  
Consolidated Statement of Financial Position  
As at 30 June 2022

Particulars	Notes	Amount in Taka	
		30 June, 2022	30 June, 2021
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>313,562</b>	<b>320,785</b>
Property, Plant and Equipment (Less: Accumulated Depreciation)	4.00	313,562	320,785
<b>Current Assets</b>		<b>335,332</b>	<b>56,979</b>
Cash & Cash Equivalents	5.00	335,332	46,979
Inter Project Loan (Assets)	6.00	-	-
Advance, Deposit and Prepayments	7.00	-	10,000
<b>Total Assets</b>		<b>648,893</b>	<b>377,764</b>
<b>Fund &amp; Liabilities</b>			
<b>Fund</b>		<b>647,548</b>	<b>377,714</b>
Fund Account	8.00	647,548	377,714
<b>Current Liabilities</b>		<b>1,345</b>	<b>50</b>
Loan & Advance	9.00	-	50
Inter -Project Loan (Liabilities)	10.00	-	-
Sundry Payable	11.00	500	-
Provision for Expenses	12.00	845	-
<b>Total Fund &amp; Liabilities</b>		<b>648,893</b>	<b>377,764</b>

1. Figures have been rounded off to the nearest taka.
2. The accompanying notes form an integral part of the financial statements.

*Sumam*

Head of Accounts  
PRAAN

*WATSD*

Chief Executive  
PRAAN

Signed in terms of our report of even date

*Sajeed Iqbal Chowdhury*

Sajeed Iqbal Chowdhury ACA  
Enrolment No.: 1914  
Partner  
M I Chowdhury & Co.  
Chartered Accountants  
DVC No.:- 2212221914AS413211

Dated : 22 December, 2022  
Place : Dhaka



## Participatory Research & Action Network-PRAAN

Consolidated Statement of Comprehensive Income

For the period from 01 July 2021 to 30 June 2022

Particulars	Notes	Amount in Taka	
		30 June, 2022	30 June, 2021
<b>A. Income</b>			
Grant Income/Donation	13.00	5,226,715	2,630,885
Local Contribution	14.00	371,891	150,420
Others Income	15.00	12,361	101
<b>Total Income</b>		<b>5,610,966</b>	<b>2,781,405</b>
<b>B. Expenditure</b>			
Salaries and Benefits	16.00	1,716,321	455,000
Rent and Utility	17.00	130,954	75,938
Stationeries and Printing	18.00	25,210	219,727
Branding & Promotion	19.00	26,905	12,050
Program/Activity Expenses	20.00	3,156,647	1,827,814
Professional Services	21.00	3,000	113,130
Office Maintenance Cost	22.00	197,570	35,165
Other Expenses	23.00	84,524	63,546
<b>Total Expenditure</b>		<b>5,341,131</b>	<b>2,802,370</b>
Excess of Income over Expenditures (A-B)		269,835	(20,965)
<b>Total</b>		<b>5,610,966</b>	<b>2,781,405</b>

1. Figures have been rounded off to the nearest taka.

2. The accompanying notes form an integral part of the financial statements.



**Head of Accounts  
PRAAN**



**Chief Executive  
PRAAN**

Signed in terms of our report of even date



**Sajeed Iqbal Chowdhury ACA**  
Enrolment No.: 1914  
Partner  
**M I Chowdhury & Co.**  
**Chartered Accountants**  
DVC No.: -2212221914AS413211

Dated : 22 December, 2022  
Place : Dhaka





### Participatory Research & Action Network-PRAAN

Consolidated Statement of Receipts and Payments  
For the period from 1st July 2021 to 30 June 2022

Particulars	PRAAN	GBVIE 22	GBVIE 21	SRHR	Urban Agriculture	Budget Olympia d 2021	Budget BEE	Barindra Farmers Right Campaign	DBM Budget Tracking	Water Move Campaign	1st July'21 to 30th June'22	1st July'20 to 30th June'21
<b>A. Opening Balance</b>	7,623	-	29,920	9,436	-	-	-	-	-	-	46,979	25,308
Cash in hand	6,877	-	-	-	-	-	-	-	-	-	6,877	4,631
Cash at Bank	746	-	29,920	9,436	-	-	-	-	-	-	40,102	20,677
<b>B. Receipts</b>	<b>5,223,245</b>	<b>80,464</b>	<b>139,949</b>	<b>1,797,483</b>	<b>164,569</b>	<b>599,000</b>	<b>1,011,373</b>	<b>360,000</b>	<b>370,000</b>	<b>490,000</b>	<b>10,236,083</b>	<b>4,408,460</b>
Local Grant/Donation	590,014	65,464	139,949	1,787,705	164,569	599,000	1,010,014	210,000	320,000	340,000	5,236,493	2,630,885
Inter Project Loan(Assets)	240,804	-	-	-	-	-	-	150,000	-	-	390,804	687,524
Inter Project Loan(Liabilities)	3,826,704	15,000	-	-	-	-	-	-	50,000	150,000	4,041,704	547,000
Loan From Himangshu	-	-	-	-	-	-	-	-	-	-	-	50
Contribution Income	564,079	-	-	-	-	-	-	-	-	-	564,079	542,901
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	50
Membership fee	420	-	-	-	-	-	-	-	-	-	420	50
Bank Interest	1,223	-	-	9,778	-	-	1,359	-	-	-	2,583	-
<b>Total (A+B)</b>	<b>5,230,868</b>	<b>80,464</b>	<b>169,869</b>	<b>1,806,919</b>	<b>164,569</b>	<b>599,000</b>	<b>1,011,373</b>	<b>360,000</b>	<b>370,000</b>	<b>490,000</b>	<b>10,283,062</b>	<b>4,433,768</b>
<b>C. Payments</b>	<b>5,200,106</b>	<b>60,867</b>	<b>169,869</b>	<b>1,806,919</b>	<b>164,569</b>	<b>599,000</b>	<b>1,011,373</b>	<b>203,200</b>	<b>333,373</b>	<b>398,455</b>	<b>9,947,730</b>	<b>4,386,789</b>
Salaries and Benefits	623,531	-	-	350,000	-	-	210,062	-	-	-	1,716,321	455,000
Office Rent	107,300	-	-	-	-	250,000	-	-	-	-	107,300	24,000
Stationery & Supplies	20,740	-	-	-	-	-	-	-	-	-	20,740	177,779
Newspaper & Periodicals	4,470	-	-	-	-	-	-	-	-	-	4,470	1,980
Media & Advertisement	-	-	-	-	-	-	-	-	-	-	-	12,050
Utility-Electricity/Gas/Water	5,000	-	-	-	-	-	-	-	-	-	5,000	-
Office general Expenses	23,774	-	-	-	-	-	-	-	-	-	23,774	-
Website Development	26,905	-	-	-	-	-	-	-	-	-	26,905	-
Entertainment and refreshment	11,406	-	-	-	-	-	-	-	-	-	11,406	-
Honorarium and Consultancy Fees	3,000	-	-	-	-	-	-	-	-	-	3,000	-
Loan from Himangshu	-	-	50	-	-	-	-	-	-	-	50	-
Program Expenses	120,819	-	-	499,498	18,761	349,000	655,623	3,200	82,775	49,000	1,778,676	772,073
Seminar, Workshop, Meeting & Events	26,276	45,867	169,819	663,810	145,808	-	144,076	-	-	167,325	1,362,981	39,130
Traveling Allowances/Daily Allowance	4,105	-	-	-	-	-	-	-	-	-	4,105	176,286
Fuel & Lubricant	2,500	-	-	-	-	-	-	-	-	-	2,500	6,700
Internet & Communication	14,809	-	-	-	-	-	-	-	-	-	14,809	45,238
Content Development	-	-	-	4,990	-	-	-	-	-	-	4,990	401,541
Campaign Materials	-	-	-	-	-	-	-	-	-	-	-	438,784
Registration, Renewal & Subscription	59,800	-	-	-	-	-	-	-	-	-	59,800	-
Printing & Publications	-	-	-	-	-	-	-	-	-	-	-	39,968

Particulars	PRAAN	GBVIE 22	GBVIE 21	SRHR	Urban Agriculture	Budget Olympia d 2021	Budget BEE	Barindra Farmers Right Campaign	DBM Budget Tracking	Water Move Campaign	1st July'21 to 30th June'22	1st July'20 to 30th June'21
Advance, Deposit and Prepayments	-	-	-	-	-	-	-	-	-	-	-	10,000
Repair & Maintenance	85,710	-	-	-	-	-	-	-	-	-	85,710	31,475
Bank Charges	6,628	-	-	6,012	-	-	1,612	-	-	-	14,251	1,460
Professional Services	-	-	-	-	-	-	-	-	-	-	-	113,130
Contribution/Overhead	-	-	-	192,609	-	-	-	-	-	-	192,609	392,481
Postal Charge and Courier	12,775	-	-	-	-	-	-	-	-	-	12,775	690
Inter Project Loan(Assets)	150,804	-	-	-	-	-	-	200,000	-	-	350,804	531,000
Inter Project Loan(Liabilities)	3,826,704	15,000	-	90,000	-	-	-	-	-	150,000	4,081,704	703,524
Computer Accessories	-	-	-	-	-	-	-	-	-	-	-	3,000
Computer and Peripherals	39,000	-	-	-	-	-	-	-	-	-	39,000	-
Electric Equipment	11,550	-	-	-	-	-	-	-	-	-	11,550	-
Furniture & Fixture (Assets)	12,500	-	-	-	-	-	-	-	-	-	12,500	-
<b>D. Closing Balance:</b>	<b>30,763</b>	<b>19,597</b>	-	-	-	-	-	<b>156,800</b>	<b>36,627</b>	<b>91,545</b>	<b>335,332</b>	<b>46,979</b>
Cash in hand	110	17	-	-	-	-	-	-	-	-	127	6,877
Cash at Bank	30,653	19,580	-	-	-	-	-	156,800	36,627	91,545	335,205	40,102
<b>Total (C+D)</b>	<b>5,230,868</b>	<b>80,464</b>	<b>169,869</b>	<b>1,806,919</b>	<b>164,569</b>	<b>599,000</b>	<b>1,011,373</b>	<b>360,000</b>	<b>370,000</b>	<b>490,000</b>	<b>10,283,062</b>	<b>4,433,768</b>

*Aunam*  
Head of Accounts  
PRAAN

*[Signature]*  
Chief Executive  
PRAAN

Signed in terms of our report of even date

Dated : 22 December, 2022  
Place : Dhaka

*[Signature]*  
Sajeed Iqbal Chowdhury ACA  
Enrolment No.: 1914  
Partner  
MI Chowdhury & Co.  
Chartered Accountants  
DVC No.:-2212221914AS413211





## **Participatory Research & Action Network-PRAAN**

Summary of Significant Accounting policies and other Explanatory Information/notes  
For the year ended 30 June 2022

### **1.00 About the Organization**

#### **1.01 Evolution**

Participatory Research & Action Network- PRAAN is a non profit 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, 2022.
- (b) Statement of Income and Expenditure for the year ended 30th June, 2022.
- (c) Statement of Receipts and payments for the year ended 30th June, 2022.
- (d) Notes to the Financial Statements for the year ended 30th June, 2022.

#### **3.03 Reporting period and currency**

These financial statements have been prepared for the period from 1st July, 2021 to 30th June, 2022. 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

#### 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	5	Straight line.
Vehicle & Motorcycle	20	Straight line.
Furniture and Fixture	10	Straight line.
Electric Equipment	10	Straight line.
Tools & Other Equipments	10	Straight line.
Software	10	Straight line.
Computer and	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.



Notes	Particulars	Amount in Taka		
		30 June, 2022	30 June, 2021	
<b>4.00</b>	<b>Property, Plant and Equipment</b>			
	Opening Balance	401,755	443,255	
	Add: Procured during the year	63,050	9,500	
	Less: Disposal/ Adj during the Year	-	(51,000)	
		<b>464,805</b>	<b>401,755</b>	
	Less: Accumulated depreciation	151,243	80,970	
	<b>Balance as on 30.06.2022</b>	<b>313,562</b>	<b>320,785</b>	
<b>5.00</b>	<b>Cash &amp; Cash Equivalents</b>			
	Cash in hand	127	6,877	
	Cash at Bank	335,205	40,102	
	<b>Balance as on 30.06.2022</b>	<b>335,332</b>	<b>46,979</b>	
<b>5.01</b>	<b>Cash in hand</b>			
	PRAAN	110	6,877	
	GBViE 2022	17	-	
	<b>Balance as on 30.06.2022</b>	<b>127</b>	<b>6,877</b>	
<b>5.02</b>	<b>Cash at bank</b>			
	A/C. No.	Name of Bank & Branch		
	SRHR	Agrani B.L. Maijdee court (A/C - '200001894556)	- 804	9,436 -
	PRAAN	Agrani B.L. Maijdee court '0200001894559	236	-
			29,613	746
	GBViE 2021		-	29,920
	GBViE 2022	UCBL, Maizdee court	19,580	-
	WaterMove Campaign	(A/C - '52101000003428)	91,545	-
	DBM Budget Tracking		36,627	-
	Barindra Farmers Right Campaign		156,800	-
	<b>Balance as on 30.06.2022</b>		<b>335,205</b>	<b>40,102</b>
<b>6.00</b>	<b>Inter Project Loan (Assets)</b>			
	Opening balance		90,000	156,524
	Add: Addition made during the year		350,804	531,000
	Add: Transferred from other project		-	-
			440,804	687,524
	Less: Realization/Adjustment made during the year		390,804	597,524
	Less: Transferred to other project		-	-
			50,000	90,000
	Less: Inter Project Loan (Liabilities)	<b>6.01</b>	50,000	90,000
	<b>Closing balance</b>		<b>-</b>	<b>-</b>
<b>6.01</b>	<b>Breakup of Inter Project Loan (Liabilities)</b>			
	PRAAN		-	90,000
	Barindra Farmers Right Campaign		50,000	-
	<b>Total</b>		<b>50,000</b>	<b>90,000</b>
<b>7.00</b>	<b>Advance, Deposit and Prepayments</b>			
	Advance	<b>7.01</b>	-	10,000
	<b>Closing balance</b>		<b>-</b>	<b>10,000</b>

Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021
<b>7.01</b>	<b>Advance</b>		
	Name of the project/programme:		
	SRHR	-	
	Advance to staff	-	10,000
	<b>Total</b>	<b>-</b>	<b>10,000</b>
<b>8.00</b>	<b>Fund Account</b>		
	Opening balance	377,714	710,329
	Add: Addition During Period	269,835	(291,815)
	Less: Adjustment During Period	-	40,800
	<b>Balance as on 30.06.2022</b>	<b>647,548</b>	<b>377,714</b>
	<b>Breakup of closing balance</b>		
	PRAAN	342,979	418,408
	GBviE 2022	19,597	-
	Barindra Farmers Right Campaign	206,800	-
	DBM Budget Tracking	(13,373)	-
	WaterMove Campaign	91,545	-
	GBviE 2021	-	29,870
	SRHR	-	(70,564)
	<b>Total</b>	<b>647,548</b>	<b>377,714</b>
<b>9.00</b>	<b>Loan &amp; Advance</b>		
	Loan		<b>50</b>
	<b>Closing balance</b>	<b>-</b>	<b>50</b>
<b>9.01</b>	<b>Loan</b>		
	Name of the project/programme:		
	GBViE 21	-	
	Loan from Himangshu	-	50
	<b>Total</b>	<b>-</b>	<b>50</b>
<b>10.00</b>	<b>Inter -Project Loan (Liabilities)</b>		
	Opening balance	90,000	156,524
	Add: Addition made during the year	4,041,704	637,000
	Add: Transferred from other project	-	-
		<b>4,131,704</b>	<b>793,524</b>
	Less: Realization/Adjustment made during the year	4,081,704	703,524
	Less: Transferred to other project	-	-
		<b>50,000</b>	<b>90,000</b>
	Less: Inter-project loan (Assets)	50,000	90,000
	<b>Closing balance</b>	<b>-</b>	<b>-</b>
<b>10.01</b>	<b>Breakup of Inter -Project Loan (Liabilities)</b>		
	SRHR	-	90,000
	DBM Budget Tracking	50,000	-
	<b>Total</b>	<b>50,000</b>	<b>90,000</b>
<b>11.00</b>	<b>Accounts Payable</b>		
	Sundry Payable	500	-
	<b>Closing balance</b>	<b>500</b>	<b>-</b>
<b>11.01</b>	<b>Sundry Payable</b>		
	Name of the project/programme		
	PRAAN	-	-
	Sundry Payable	500	-
	<b>Total</b>	<b>500</b>	<b>-</b>



Notes Particulars

Amount in Taka	
30 June, 2022	30 June, 2021

**12.00 Provision for Expenses**

Provision for Expenses  
Closing balance

12.01

845	-
<b>845</b>	<b>-</b>

**12.01 Provision for Expenses**

Name of the project/programme  
PRAAN  
Provision for Expenses

845

-

-

845	-
<b>845</b>	<b>-</b>

**Total**



Particulars	Amount in Taka	
	30 June, 2022	30 June, 2021
<b>13.00 Grant Income/Donation</b>		
Local Grant/Donation	13.01	
	5,226,715	2,630,885
<b>Total</b>	<b>5,226,715</b>	<b>2,630,885</b>
<b>13.01 Local Grant/Donation</b>		
<b>Name of the project/programme</b>	<b>Name of Donor</b>	
PRAAN		590,014
		320,533
	KHANI	156,522
	FIAN	-
	ECF	120,056
	CCD Bangladesh	82,160
	Noakhali Pourashaba	100,000
	SRS	131,276
FGGII 2020	Actin Aid Bangladesh	170,000
WaterMove Campaign		340,000
DBM Budget Tracking		320,000
Barindra Farmers Right Campaign		210,000
SRHR		1,787,705
Urban Agriculture		164,569
Budget BEE		1,010,014
Accountability Action Campaign 2020	Actin Aid Bangladesh	-
		1,013,221
DBM	Actin Aid Bangladesh	-
		176,710
Budget Olympiad 2020	Actin Aid Bangladesh	-
		464,442
Budget Olympiad 2021	Actin Aid Bangladesh	599,000
GBviE 2020	Actin Aid Bangladesh	-
		416,979
GBviE 2021	Actin Aid Bangladesh	139,949
		69,000
GBviE 2022	Actin Aid Bangladesh	65,464
		-
<b>Total</b>	<b>5,226,715</b>	<b>2,630,885</b>
<b>14.00 Local Contribution</b>		
<b>Name of the project/programme</b>	<b>Name of Donor</b>	
PRAAN		564,499
		306,584
	Membership fee	420
	Individual's Contribution	564,079
	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
		564,499
		542,901
Less: Inter-project transaction		192,609
		392,481
<b>Total</b>	<b>371,891</b>	<b>150,420</b>
<b>15.00 Others Income</b>		
Bank Interest	15.01	12,361
Miscellaneous Income	15.2	-
		50
<b>Total</b>	<b>12,361</b>	<b>101</b>



Particulars	Amount in Taka	
	30 June, 2022	30 June, 2021
<b>15.01 Bank Interest</b>		
<b>Name of the project/programme</b>		
PRAAN	1,223	
Budget BEE	1,359	
SRHR	9,778	51
<b>Total</b>	<b>12,361</b>	<b>51</b>
<b>15.02 Miscellaneous Income</b>		
<b>Name of the project/programme:</b>		
PRAAN	-	50
<b>Total</b>	<b>-</b>	<b>50</b>

Notes Particulars

Amount in Taka	
30 June, 2022	30 June, 2021

**16.00 Salaries and Benefits**

Salaries/Allowances	16.01	1,589,680	455,000
Salary/Allowance (Contractual)	16.02	80,000	-
Salaries/Allowances (Intern)	16.03	10,000	-
Bonus	16.04	36,641	-
<b>Total</b>		<b>1,716,321</b>	<b>455,000</b>

**16.01 Salaries/Allowances**

Name of project/programme			
PRAAN		496,890	20,000
Budget BEE		210,062	-
DBM Budget Tracking		250,598	-
WaterMove Campaign		32,130	-
DBM		-	120,000
Budget Olympiad 2020		-	105,000
FGGII 2020		-	50,000
GVBIE		-	30,000
Accountability Action Campaign 2020		-	60,000
Budget Olympiad 2021		250,000	-
SRHR		350,000	70,000
		<b>1,589,680</b>	<b>455,000</b>
Less: Inter-project transaction		-	-
<b>Total</b>		<b>1,589,680</b>	<b>455,000</b>

**16.02 Salary/Allowance (Contractual)**

Name of project/programme			
PRAAN		80,000	-
Less: Inter-project transaction		-	-
<b>Total</b>		<b>80,000</b>	<b>-</b>

**16.03 Salaries/Allowances (Intern)**

Name of project/programme			
PRAAN		10,000	-
Less: Inter-project transaction		-	-
<b>Total</b>		<b>10,000</b>	<b>-</b>

**16.04 Bonus**

Name of project/programme			
PRAAN		36,641	-
Less: Inter-project transaction		-	-
<b>Total</b>		<b>36,641</b>	<b>-</b>

**17.00 Rent and Utility**

Office Rent	17.01	107,300	24,000
Internet & Communication	17.02	15,654	45,238
Contribution/Overhead	17.03	-	-
Utility-Electricity/Gas/Water	17.04	5,500	-
Fuel & Lubricant	17.05	2,500	6,700
<b>Total</b>		<b>130,954</b>	<b>75,938</b>



Notes Particulars

17.01 Office Rent

Name of project/programme

PRAAN

Less: Inter-project transaction

**Total**

17.02 Internet & Communication

Name of project/programme

PRAAN

DBM

Budget Olympiad 2020

GBviE 2020

Accountability Action Campaign 2020

Less: Inter-project transaction

**Total**

17.03 Contribution/Overhead

Name of project/programme

PRAAN

Accountability Action Campaign 2020

SRHR

KHANI

DBM

FGGII 2020

GBviE 2020

Less: Inter-project transaction

**Total**

17.04 Utility-Electricity/Gas/Water

Name of project/programme

PRAAN

Less: Inter-project transaction

**Total**

17.05 Fuel & Lubricant

Name of project/programme

PRAAN

GVBIE

KHANI

Less: Inter-project transaction

**Total**

18.00 Stationeries and Printing

Stationery & Supplies

Newspaper & Periodicals

Printing & Publication

**Total**

18.01

18.02

18.03

Amount in Taka	
30 June, 2022	30 June, 2021

107,300	24,000
<b>107,300</b>	<b>24,000</b>
-	-
<b>107,300</b>	<b>24,000</b>

15,654	24,250
-	1,000
-	6,000
-	10,638
-	3,350
<b>15,654</b>	<b>45,238</b>
-	-
<b>15,654</b>	<b>45,238</b>

-	236,317
-	14,362
192,609	-
-	4,654
-	720
-	21,855
-	114,573
<b>192,609</b>	<b>392,481</b>
192,609	392,481
-	-

5,500	-
<b>5,500</b>	-
-	-
<b>5,500</b>	-

2,500	5,200
-	1,000
-	500
<b>2,500</b>	<b>6,700</b>
-	-
<b>2,500</b>	<b>6,700</b>

20,740	177,779
4,470	1,980
-	39,968
<b>25,210</b>	<b>219,727</b>

Notes Particulars	Amount in Taka	
	30 June, 2022	30 June, 2021
<b>18.01 Stationery &amp; Supplies</b>		
PRAAN	20,740	167,775
Accountability Action Campaign 2020	-	9,444
GBviE 2020	-	560
	<u>20,740</u>	<u>177,779</u>
Less: Inter-project transaction		
<b>Total</b>	<b><u>20,740</u></b>	<b><u>177,779</u></b>
<b>18.02 Newspaper &amp; Periodicals</b>		
<b>Name of project/programme</b>		
PRAAN	4,470	1,980
<b>Total</b>	<b><u>4,470</u></b>	<b><u>1,980</u></b>
<b>18.03 Printing &amp; Publication</b>		
<b>Name of project/programme</b>		
GBviE 2020	-	35,948
KHANI 2020	-	1,920
Accountability Action Campaign 2020	-	2,100
<b>Total</b>	<b><u>-</u></b>	<b><u>39,968</u></b>
<b>19.00 Branding &amp; Promotion</b>		
Media & Advertisement	19.01	-
Website Development	19.02	12,050
		26,905
<b>Total</b>		<b><u>26,905</u></b>
<b>19.01 Media &amp; Advertisement</b>		
<b>Name of project/programme</b>		
PRAAN	-	12,050
<b>Total</b>	<b><u>-</u></b>	<b><u>12,050</u></b>
<b>19.02 Website Development</b>		
PRAAN	26,905	-
<b>Total</b>	<b><u>26,905</u></b>	<b><u>-</u></b>
<b>20.00 Program/Activity Expenses</b>		
Program Expenses	20.01	1,778,676
Seminar, Workshop, Meeting & Events	20.02	772,073
Traveling Allowances/Daily Allowances	20.03	1,362,981
Content Development and Modification	20.04	-
Campaign Materials	20.05	176,286
		14,990
		-
		401,541
		-
		438,784
<b>Total</b>		<b><u>3,156,647</u></b>
<b>20.01 Program expenses</b>		
<b>Name of project/programme</b>		
PRAAN	120,819	66,740
Accountability Action Campaign 2020	-	530,293
Budget Olympiad 2020	-	41,090
KHANI 2020	-	5,950
DBM Budget Tracking	82,775	-



**Notes Particulars**

	Amount in Taka	
	30 June, 2022	30 June, 2021
WaterMove Campaign	49,000	-
Budget BEE	655,623	-
Urban Agriculture	18,761	-
SRHR	499,498	-
Budget Olympiad 2021	349,000	-
Barindra Farmers Right Campaign	3,200	-
GBviE 2020	-	128,000
	<b>1,778,676</b>	<b>772,073</b>
Less: Inter-project transaction	-	-
<b>Total</b>	<b>1,778,676</b>	<b>772,073</b>

**20.02 Seminar, Workshop, Meeting & Events**

**Name of project/programme**

PRAAN	26,276	-
WaterMove Campaign	167,325	-
Budget BEE	144,076	-
Urban Agriculture	145,808	-
SRHR	663,810	-
GBviE 2022	45,867	-
GBviE 2021	169,819	39,130
	<b>1,362,981</b>	<b>39,130</b>
Less: Inter-project transaction	-	-
<b>Total</b>	<b>1,362,981</b>	<b>39,130</b>

**20.03 Traveling Allowances/Daily Allowances**

**Name of project/programme:**

KHANI 2020	-	1,020
GBviE 2020	-	46,900
Accountability Action Campaign 2020	-	73,366
Budget Olympiad 2020	-	55,000
<b>Total</b>	<b>-</b>	<b>176,286</b>

**20.04 Content Development & Modification**

**Name of project/programme**

DBM	-	45,490
SRHR	14,990	-
Budget Olympiad 2020	-	34,000
GBviE 2020	-	29,240
Accountability Action Campaign 2020	-	292,811
	<b>14,990</b>	<b>401,541</b>
Less: Inter-project transaction	-	-
<b>Total</b>	<b>14,990</b>	<b>401,541</b>

**20.05 Campaign Materials**

**Name of project/programme**

Accountability Action Campaign 2020	-	164,365
DBM	-	9,500
Budget Olympiad 2020	-	111,240
GBviE 2020	-	153,679
<b>Total</b>	<b>-</b>	<b>438,784</b>



Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021
<b>21.00</b>	<b>Professional Services</b>		
	Audit fees	21.01	-
	Honorarium and Consultancy fees	21.02	20,000
	<b>Total</b>		<b>93,130</b>
			<b>3,000</b>
<b>21.01</b>	<b>Audit fees</b>		
	Name of project/programme		
	PRAAN		-
	<b>Total</b>		<b>20,000</b>
			<b>-</b>
<b>21.02</b>	<b>Honorarium and Consultancy fees</b>		
	Name of project/programme		
	PRAAN		3,000
	Accountability Action Campaign 2020		-
	<b>Total</b>		<b>93,130</b>
			<b>3,000</b>
<b>22.00</b>	<b>Office Maintenance Cost</b>		
	Repair & Maintenance	22.01	85,710
	Entertainment and refreshment	22.02	11,406
	Registration, Renewal & Subscription	22.03	59,800
	Office general Expenses	22.04	23,774
	Postal Charge and Courier	22.05	12,775
	Traveling Allowances/Daily Allowances	22.06	4,105
	<b>Total</b>		<b>197,570</b>
			<b>34,475</b>
<b>22.01</b>	<b>Repair &amp; Maintenance</b>		
	Name of project/programme		
	PRAAN		85,710
			34,475
	Less: Inter-project transaction		-
	<b>Total</b>		<b>85,710</b>
			<b>34,475</b>
<b>22.02</b>	<b>Entertainment and refreshment</b>		
	Name of project/programme		
	PRAAN		11,406
			-
	Less: Inter-project transaction		-
	<b>Total</b>		<b>11,406</b>
			<b>-</b>
<b>22.03</b>	<b>Registration, Renewal &amp; Subscription</b>		
	Name of project/programme		
	PRAAN		59,800
			-
	Less: Inter-project transaction		-
	<b>Total</b>		<b>59,800</b>
			<b>-</b>
<b>22.04</b>	<b>Office general Expenses</b>		
	Name of project/programme		
	PRAAN		23,774
			-
	Less: Inter-project transaction		-
	<b>Total</b>		<b>23,774</b>
			<b>-</b>

Notes Particulars	Amount in Taka	
	30 June, 2022	30 June, 2021
<b>22.05 Postal Charge and Courier</b>		
Name of project/programme		
PRAAN	12,775	690
Less: Inter-project transaction	-	-
<b>Total</b>	<b>12,775</b>	<b>690</b>
<b>22.06 Traveling Allowances/Daily Allowances</b>		
Name of project/programme		
PRAAN	4,105	-
Less: Inter-project transaction	-	-
<b>Total</b>	<b>4,105</b>	<b>-</b>
<b>23.00 Other Expenses</b>		
Depreciation	23.01 70,273	62,086
Bank charges	23.02 14,251	1,460
<b>Total</b>	<b>84,524</b>	<b>63,546</b>
<b>23.01 Depreciation</b>		
Name of project/programme		
PRAAN	70,273	62,086
<b>Total</b>	<b>70,273</b>	<b>62,086</b>
<b>23.02 Bank charges</b>		
Name of project/programme		
PRAAN	6,628	845
Budget BEE	1,612	-
SRHR	6,012	615
<b>Total</b>	<b>14,251</b>	<b>1,460</b>
Less: Inter-project transaction	-	-
	<b>14,251</b>	<b>1,460</b>



**Participatory Research & Action Network - PRAAN**

Schedule of Fixed Assets (PRAAN\_General)

For the year ended 30 June 2022

Sl. No.	Name of the Assets	Cost				Rate of Dep.	Depreciation			Written Down Value as on 30.06.2022	
		Opening Balance as on 01.07.2021	Addition during the year	Disposal/ Adj during the Year	Total as on 30.06.2022		Charged during the year	Disposal/ Adj during the Year	Total as on 30.06.2022		
<b>A</b>	<b>Furniture and Fixture</b>										
1	Half Secretariat Table	3,400	-	-	3,400	10%	680	340	-	1,020	2,380
2	Wooden Almira	10,200	-	-	10,200	10%	2,040	1,020	-	3,060	7,140
3	Steel Almira	19,125	-	-	19,125	10%	3,825	1,913	-	5,738	13,388
4	Chair Armed	3,400	-	-	3,400	10%	680	340	-	1,020	2,380
5	Chair Armless	21,250	-	-	21,250	10%	4,250	2,125	-	6,375	14,875
6	Revolving Chair	5,100	-	-	5,100	10%	1,020	510	-	1,530	3,570
7	Book Salve	4,250	3,000	-	7,250	10%	850	625	-	1,475	5,775
8	Meeting Table	12,750	-	-	12,750	10%	2,550	1,275	-	3,825	8,925
9	Steel Trunk	2,720	-	-	2,720	10%	544	272	-	816	1,904
10	Wooden Cabin (Small)	1,700	-	-	1,700	10%	340	170	-	510	1,190
11	Reception Table	4,250	-	-	4,250	10%	850	425	-	1,275	2,975
12	Work Station Table	9,500	-	-	9,500	10%	79	950	-	1,029	8,471
13	Drawer	-	9,500	-	9,500	10%	-	950	-	950	8,550
	<b>Sub Total</b>	<b>97,645</b>	<b>12,500</b>	<b>-</b>	<b>110,145</b>		<b>17,708</b>	<b>10,915</b>	<b>-</b>	<b>28,623</b>	<b>81,522</b>
<b>B</b>	<b>Electric Equipment</b>										
1	AC	86,700	-	-	86,700	10%	17,340	8,670	-	26,010	60,690
2	Fan	2,210	6,000	-	8,210	10%	442	771	-	1,213	6,997
3	Room Heater	-	3,550	-	3,550	10%	-	178	-	178	3,373
4	Landphone	-	2,000	-	2,000	10%	-	50	-	50	1,950
	<b>Sub Total</b>	<b>88,910</b>	<b>11,550</b>	<b>-</b>	<b>100,460</b>		<b>17,782</b>	<b>9,669</b>	<b>-</b>	<b>27,451</b>	<b>73,010</b>
<b>C</b>	<b>Computer and Peripherals</b>										
1	Computer (Desk Top)	10,800	20,000	-	30,800	20%	2,160	5,160	-	7,320	23,480
2	Laptop	180,000	-	-	180,000	20%	36,000	36,000	-	72,000	108,000
3	Scanner Machine	4,400	-	-	4,400	20%	1,320	880	-	2,200	2,200
4	Printer	20,000	16,000	-	36,000	20%	6,000	7,200	-	13,200	22,800
5	UPS	-	3,000	-	3,000	20%	-	450	-	450	2,550
	<b>Sub Total</b>	<b>215,200</b>	<b>39,000</b>	<b>-</b>	<b>254,200</b>		<b>45,480</b>	<b>49,690</b>	<b>-</b>	<b>95,170</b>	<b>159,030</b>
	<b>Total</b>	<b>401,755</b>	<b>63,050</b>	<b>-</b>	<b>464,805</b>		<b>80,970</b>	<b>70,273</b>	<b>-</b>	<b>151,243</b>	<b>313,562</b>