

**AUDITOR'S REPORT
&
AUDITED FINANCIAL STATEMENTS**

**Participatory Research & Action Network-PRAAN
for the year ended 30th June, 2023**



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INDEPENDENT AUDITOR'S REPORT**To the Management of Participatory Research & Action Network – PRAAN****Opinion**

We have audited the financial statements of **Participatory Research & Action Network - PRAAN**, which comprise the Consolidated Statement of Financial Position, Consolidated Statement of Comprehensive Income & Expenditure, Consolidated Statement of Receipts and Payments for the year ended 30 June 2023 and Notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information disclosed in note 1 to 23.

In our opinion, except for the effect of the matter described in the basis for Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements under IFRSs 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.

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

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

Auditor's responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material



misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional 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. This 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 disclosure made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosure in the financial statements or, if such disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

The financial statements of the company as at and for the year ended 30 June 2022 were audited by another auditor who expressed an unmodified opinion on those statements.

Limitations of our procedures

Our tests were limited to document reviews and interviews with office employees and staff. Within the scope of work covered by this report, we have not participated in any activities with external stakeholders and have only conducted limited testing aimed at verifying the validity of information provided by the entity.

Report on other legal and regulatory requirements

We also report that:

- (a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- (b) In our opinion, proper books of account as required by law have been kept by the entity which was maintained in Excel sheets.
- (c) The Statement of Financial Position and the Statement of Profit or Loss and Other Comprehensive Income dealt with by the report are in agreement with the books of accounts.

Date: 24 April 2024
Place: Dhaka.



Dr. ASM Hossain Tayiab FCA

Partner

Enrol. No. 0977

ARTISAN

Chartered Accountants

DVC No.2404240977A0896129



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
Consolidated Statement of Financial Position
As at 30 June 2023

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
ASSETS			
Non Current Assets:			
		740,492	313,562
Property, Plant and Equipment (Less: Accumulated Depreciation)	4	740,492	313,562
Current Assets			
		960,046	335,332
Cash & Cash Equivalents	5	554,583	335,332
Inter Project Loan (Assets)	6	-	-
Advance, Deposit and Prepayments	7	405,463	-
TOTAL ASSETS		1,700,538	648,893
FUND & LIABILITIES			
Current Liabilities			
		51,308	1,345
Inter-Project Loan (Liabilities)	8	-	-
Accounts Payable	9	-	500
Provision for Expenses	10	51,308	845
FUND		1,649,230	647,548
Fund Account	11	1,649,230	647,548
TOTAL FUND & LIABILITIES		1,700,538	648,893

The accompanying notes are an integral part of these financial statements



Sunam Paul
Head of Accounts
PRAAN



Nurul Alam Masud
Chief Executive
PRAAN

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

Place: Dhaka
Date: 24 April 2024



Dr. A.S.M. Hossain Tayiab FCA
Partner
Enrol. No.0977
ARTISAN
Chartered Accountants



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
Consolidated Statement of Comprehensive Income & Expenditure
For the period from 1 July 2022 to 30 June 2023

Particulars	Notes	Amount in Taka	
		From 1 July 2022 to 30 June 2023	From 1 July 2021 to 30 June 2022
A. INCOME:			
Grant Income/Donation	12	3,640,861	5,226,715
Local Contribution	13	140,000	371,891
Others Income	14	3,086	12,361
Total Income		3,783,947	5,610,966
B. EXPENDITURE:			
Salaries and Benefits	15	1,148,107	1,716,321
Rent and Utility	16	47,502	130,954
Stationeries and Printing	17	9,739	25,210
Branding & Promotion	18	8,600	26,905
Program/Activity Expenses	19	1,767,559	3,156,647
Professional Services	20	130,500	3,000
Office Maintenance Cost	21	50,258	197,570
Income Tax	22	463	-
Other Expenses	23	475,242	84,524
Total Expenditures		3,637,970	5,341,131
Excess of Income over Expenditures (A-B)		145,978	269,835
Total		3,783,947	5,610,966

The accompanying notes are an integral part of these financial statements



Sunam Paul
Head of Accounts
PRAAN



Nurul Alam Masud
Chief Executive
PRAAN

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

Place: Dhaka
Date: 24 April 2024



Dr. A.S.M. Hossain Tayiab FCA
Partner
Enrol. No.0977
ARTISAN
Chartered Accountants



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
Consolidated Statement of Receipts and Payments
For the period from 1 July 2022 to 30 June 2023

Particulars	PRAAN	GBVIE 22	GBVIE 23	Barindra Farmers Right Campaign	WaterMove Campaign	WaterMove Campaign 23	Green Energy 2023	Right to Food week	1st July '22 to 30th June '23	1st July '21 to 30th June '22
	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
A. OPENING BALANCE:	30,763	19,597	-	156,800	91,545	-	-	-	335,332	46,979
Cash in hand	110	17	-	-	-	-	-	-	127	6,077
Cash at Bank	30,653	19,580	-	156,800	91,545	-	-	-	335,205	40,902
B. RECEIPTS:	3,646,176	532,252	602,165	189,126	344,473	537,359	1,355,731	279,344	7,566,081	10,236,083
Local Grant/Donation	78,965	529,377	401,600	89,126	294,473	537,000	1,951,491	279,344	3,640,861	5,226,715
Inter Project Loan(Assets)	2,875	2,875	200,088	50,000	50,000	2	2,000	-	102,875	390,804
Inter Project Loan(Liabilities)	3,382,079	-	-	50,000	-	-	-	-	3,637,044	4,041,704
Contribution Income	182,215	-	-	-	-	-	-	-	182,215	564,079
Membership fee	-	-	-	-	-	357	2,240	-	-	420
Bank Interest	72	478	-	-	-	-	-	-	3,086	12,351
TOTAL (A+B)	3,676,939	551,849	602,165	345,926	436,018	537,359	1,355,731	279,344	7,901,413	10,283,002
C. PAYMENTS:	3,617,221	551,849	908,288	345,926	436,018	533,739	878,883	279,344	7,346,830	9,947,739
Salaries and Benefits	80,000	-	-	-	-	62,650	491,587	69,720	1,148,107	1,716,321
Office Rent	8,496	-	287,500	-	160,650	-	29,900	-	29,900	107,300
Stationery & Supplies	783	-	-	-	-	-	460	-	8,956	20,740
Newspaper & Periodicals	-	-	-	-	-	-	8,600	-	783	4,470
Media & Advertisement	1,500	-	-	-	-	-	-	-	8,600	-
Utility-Electricity/Gas/Water	25,931	-	-	-	-	-	-	-	1,500	5,000
Office general Expenses	19,180	-	-	-	-	-	427	-	25,931	23,774
Website Development	-	-	-	-	-	-	-	-	-	26,905
Entertainment and refreshment	-	-	-	-	-	-	-	-	19,607	11,406
Honorarium and Consultancy Fees	-	-	-	-	-	405,000	-	-	-	3,000
Loan to CEO	-	499,660	304,141	185,726	-	-	-	-	405,000	50
Program Expenses	-	49,313	-	110,200	-	64,941	100,000	-	1,055,609	1,778,676
Seminar, Workshop, Meeting & Events	-	-	-	-	-	-	-	-	671,949	1,362,981
Travelling Allowances/Daily Allowances	-	-	-	-	-	-	-	-	40,001	4,105
Research	-	-	-	-	-	-	-	-	-	2,500
Fuel & Lubricant	-	-	-	-	-	-	-	-	16,102	14,809
Internet & Communication	10,820	-	-	-	-	-	-	-	-	-



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
Consolidated Statement of Receipts and Payments
For the period from 1 July 2022 to 30 June 2023

Particulars	PRAAN	GBVIE 22	GBVIE 23	Barindra Farmers Campaign	DBM Budget Tracking	WaterMove Campaign	WaterMove Campaign 23	Green Energy 2023	Right to Food week	1st July '22 to 30th June '23	1st July '21 to 30th June '22
	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
Content Development											
Registration, Renewal & Subscription											4,900
Repair & Maintenance	2,387							4,640		4,640	59,800
Bank Charges	80,500		647			629	969			4,631	85,710
Audit Fees										80,500	14,251
Contribution/Overhead									786	42,215	192,609
Postal Charge and Courier	80	1								80	12,775
Inter Project Loan/(Assets)	4,965			41,428			200,000			254,965	350,804
Inter Project Loan/(Liabilities)	3,382,079	2,875		50,000	50,000					3,484,954	4,081,704
Sundry Payable	500									500	
Computer and Peripherals								42,300		42,300	39,000
Electric Equipment											11,550
Furniture & Fixture (Assets)											12,500
D. CLOSING BALANCE:	59,718		13,878			4,139	476,848			554,583	335,332
Cash in hand	210		612				9,773			10,595	127
Cash at Bank	59,508		13,266			4,139	467,075			543,988	335,305
TOTAL (C+D)	3,676,339	551,849	602,165	345,926	116,082	537,359	1,355,731	279,344	7,901,413	10,731,042	

The accompanying notes are an integral part of these financial statements

Sunam Paul

Sunam Paul
 Head of Accounts
 PRAAN

Signed in terms of our separate report of even date annexed

Dr. A. S. M. Hossain Tayyab FCA

Dr. A. S. M. Hossain Tayyab FCA
 Partner
 Enrol. No 0977
AL HUSSAIN
 Chartered Accountants



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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) Consolidated Statement of Financial position as at 30th June, 2023,
- (b) Consolidated Statement of Income and Expenditure for the year ended 30th June, 2023.
- (c) Consolidated Statement of Receipts and payments for the year ended 30th June, 2023.
- (d) Notes to the Financial Statements for the year ended 30th June, 2023.

3.03 Reporting period and currency

These financial statements have been prepared for the period from 1st July, 2022 to 30th June, 2023. 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.



**PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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 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 Equipments	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.



**PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
4.00 Property, Plant and Equipment			
Opening Balance		464,805	401,755
Add: Procured during the year		898,004	63,050
Less: Disposal/ Adjustment during the Year		-	-
Sub- Total		1,362,809	464,805
Less: Accumulated depreciation		622,317	151,243
Closing Balance		740,492	313,562
5.00 Cash & Cash Equivalents			
Cash in hand	5.01	10,595	127
Cash at Bank	5.02	543,988	335,205
Total		554,583	335,332
5.01 Cash in hand			
PRAAN		210	110
GBVIE 2023		612	-
Green Energy 2023		9,773	17
Total		10,595	127
5.02 Cash at bank			
	A/C. No.	Name of Bank & Branch	
PRAAN	0572101000003428	UCBL, Maizdee court	59,508
	0200001894556	Agrani B.L. Majjdee court	-
	0200001894559	Agrani B.L. Majjdee court	-
GBVIE 2022	52101000003428	UCBL, Maizdee court	-
GBVIE 2023	0200001894556	Agrani B.L. Majjdee court	13,266
WaterMove Campaign 2023	0200001894559	Agrani B.L. Majjdee court	4,139
Green Energy 2023	0200020557937	Agrani B.L. Majjdee court	467,075
WaterMove Campaign			-
DBM Budget Tracking			-
Barindra Farmers Right Campaign			-
Total			543,988
6.00 Inter Project Loan (Assets)			
Opening balance		50,000	90,000
Add: Addition made during the year		254,965	350,804
Add: Transferred from other project		-	-
		304,965	440,804
Less: Realization/Adjustment made during the year		102,875	390,804
Less: Transferred to other project		-	-
		202,090	50,000
Less: Inter Project Loan (Liabilities)	6.01	202,090	50,000
Closing balance		-	-
6.01 Breakup of closing balance			
Barindra Farmers Right Campaign		-	50,000
Green Energy 2023		200,000	-
PRAAN		2,090	-
Total		202,090	50,000
7.00 Advance, Deposit and Prepayment			
Loan	7.01	405,000	-
Advance Income Tax on Bank Interest	7.02	463	-
Total		405,463	-



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
7.01 Loan			
Name of the project/programme:			
WaterMove Campaign 23		405,000	-
Loan To CEO		405,000	-
Total		405,000	-
7.02 Advance Income Tax on Bank Interest			
Name of the project/programme:			
GBVIE 23		73	-
WATERMOVE		54	-
GREEN ENERGY		336	-
Total		463	-
8.00 Inter -Project Loan (Liabilities)			
Opening balance		50,000	90,000
Add: Addition made during the year		3,637,044	4,041,704
Add: Transferred from other project		-	-
		3,687,044	4,131,704
Less: Realization/Adjustment made during the year		3,484,954	4,081,704
Less: Transferred to other project		-	-
		202,090	50,000
Less: Inter-project loan (Assets)	8.01	202,090	50,000
Closing balance		-	-
8.01 Breakup of inter-project loan eliminating amount			
GBVIE 23		200,088	-
Green Energy 23		2,000	-
Watermove Campaign 23		2	-
DBM Budget Tracking		-	50,000
Total		202,090	50,000
9.00 Accounts Payable			
Sundry Payable	9.01	-	500
Total		-	500
9.01 Sundry Payable			
Name of the project/programme:			
PRAAN			
Sundry Payable		-	500
Total		-	500
10.00 Provision for Expenses			
Provision for Expenses	10.01	845	845
Provision for Audit fees	10.02	50,000	-
Provision for Income Tax	10.03	463	-
Total		51,308	845



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
10.01 Provision for Expenses			
Name of the project/programme:			
PRAAN			
Provision for Expenses		845	845
Total		845	845
10.02 Provision for Audit fees			
Name of the project/programme:			
PRAAN			
Provision for Audit Fees		50,000	-
Total		50,000	-
10.03 Provision for Income			
Name of the project/programme:			
PRAAN			
Provision for Income Tax		463	-
Total		463	-
11.00 FUND ACCOUNT:			
Opening balance		647,548	377,714
Add: Addition During Period	11.01	1,001,682	269,835
Less: Adjustment During Period		-	-
Closing Balance	11.02	1,649,230	647,548
11.01 Addition During Period			
Excess of Income over Expenditures during the year		145,978	269,835
Add: Fixed asset donation during the year		855,704	-
Total		1,001,682	269,835
11.02 Breakup of closing balance			
PRAAN		709,860	342,979
GBvIE 2022		-	19,597
Banindra Farmers Right Campaign		-	206,800
DBM Budget Tracking		-	(13,373)
WaterMove Campaign		-	91,545
GBvIE 2023		(186,210)	-
Green Energy		716,443	-
WaterMove Campaign 2023		409,137	-
Total		1,649,230	647,548



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2023
12.00 Grant Income/Donation			
Local Grant/Donation	12.01	3,640,861	5,226,715
Total		3,640,861	5,226,715
12.01 Local Grant/Donation			
Name of the project/programme:	Name of Donor	78,995	590,014
PRAAN			
	KHANI	-	156,522
	ECF	-	120,056
	CCD Bangladesh	-	82,160
	Noakhali Pourashaba	-	100,000
	CLEAN	9,000	-
	SRS	69,995	131,276
WaterMove Campaign	Action Aid Bangladesh	294,473	340,000
WaterMove Campaign'23	Action Aid Bangladesh	537,000	-
DBM Budget Tracking	SRS	79,455	320,000
Barindra Farmers Right Campaign	Action Aid Bangladesh	89,126	210,000
Green Energy 2023	Publica	1,351,491	-
Right to Food week	Action Aid Bangladesh	279,344	-
SRHR	ARROW	-	1,787,705
Urban Agriculture	Action Aid Bangladesh	-	164,569
Budget BEE	Action Aid Bangladesh	-	1,010,014
Budget Olympiad 2021	Action Aid Bangladesh	-	599,000
GBvIE 2021	Action Aid Bangladesh	-	139,949
GBvIE 2022	Action Aid Bangladesh	529,377	65,464
GBvIE 2023	Action Aid Bangladesh	401,600	-
Total		3,640,861	5,226,715
13.00 Local Contribution			
Name of the project/programme:	Name of Donor		
PRAAN			
	Membership fee	-	420
	Individual's Contribution	140,000	564,079
	A. Action Campaign 2020	41,428	-
	RTFW	786	-
	GBVIE 22	1	-
Sub- Total		182,215	564,499
Less: Inter-project transaction		42,215	192,609
Total		140,000	371,891
14.00 Others Income			
Bank Interest	14.01	3,086	12,361
Total		3,086	12,361
14.01 Bank Interest			
Name of the project/programme:			
PRAAN		12	1,223
WaterMove Campaign 23		357	-
GBVIE 2023		478	-
Green Energy		2,240	-
Budget BEE		-	1,359
SRHR		-	9,778
Total		3,086	12,361



**PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
15.00 Salaries and Benefits			
Salaries/Allowances	15.01	1,068,107	1,589,680
Salary/Allowance (Contractual)	15.02	80,000	80,000
Salaries/Allowances (Intern)	15.03	-	10,000
Bonus	15.04	-	36,641
Total		1,148,107	1,716,321
15.01 Salaries/Allowances			
Name of project/programme:			
PRAAN		-	496,890
Budget BEE		-	210,062
DBM Budget Tracking		-	250,598
WaterMove Campaign		160,650	32,130
WaterMove Campaign 23		62,650	-
Green Energy 2023		491,587	-
Right to Food week		69,720	-
GBVIE-23		283,500	-
Budget Olympiad 2021		-	250,000
SRHR		-	350,000
		1,068,107	1,589,680
Less: Inter-project transaction		-	-
Total		1,068,107	1,589,680
15.02 Salary/Allowance (Contractual)			
Name of project/programme:			
PRAAN		80,000	80,000
Sub- Total		80,000	80,000
Less: Inter-project transaction		-	-
Total		80,000	80,000
15.03 Salaries/Allowances (Intern)			
Name of project/programme:			
PRAAN		-	10,000
Sub- Total		-	10,000
Less: Inter-project transaction		-	-
Total		-	10,000
15.04 Bonus			
Name of project/programme:			
PRAAN		-	36,641
Sub- Total		-	36,641
Less: Inter-project transaction		-	-
Total		-	36,641



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
16.00 Rent and Utility			
Office Rent	16.01	29,900	107,300
Internet & Communication	16.02	16,102	15,654
Contribution/Overhead	16.03	-	-
Utility-Electricity/Gas/Water	16.04	1,500	5,500
Fuel & Lubricant	16.05	-	2,500
Total		47,502	130,954
16.01 Office Rent			
Name of project/programme:			
Green Energy 2023		29,900	107,300
Sub- Total		29,900	107,300
Less: Inter-project transaction		-	-
Total		29,900	107,300
16.02 Internet & Communication			
Name of project/programme:			
PRAAN		10,820	15,654
Right to Food week		5,282	-
Sub- Total		16,102	15,654
Less: Inter-project transaction		-	-
Total		16,102	15,654
16.03 Contribution/Overhead			
Name of project/programme:			
GBVIE 22		1	-
WaterMove Campaign 22		41,428	-
SRHR		-	192,609
Right to Food week		786	-
Sub- Total		42,215	192,609
Less: Inter-project transaction		42,215	192,609
Total		-	-
16.04 Utility-Electricity/Gas/Water			
Name of project/programme:			
PRAAN		1,500	5,500
Sub- Total		1,500	5,500
Less: Inter-project transaction		-	-
Total		1,500	5,500
16.05 Fuel & Lubricant			
Name of project/programme:			
PRAAN		-	2,500
Sub- Total		-	2,500
Less: Inter-project transaction		-	-
Total		-	2,500



**PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
17.00 Stationeries and Printing			
Stationery & Supplies	17.01	8,956	20,740
Newspaper & Periodicals	17.02	783	4,470
Total		9,739	25,210
17.01 Stationery & Supplies			
PRAAN		8,496	20,740
Green Energy 2023		460	-
Sub- Total		8,956	20,740
Less: Inter-project transaction			
Total		8,956	20,740
17.02 Newspaper & Periodicals			
Name of project/programme:			
PRAAN		783	4,470
Total		783	4,470
18.00 Branding & Promotion			
Media & Advertisement	18.01	8,600	-
Website Development	18.02	-	26,905
Total		8,600	26,905
18.01 Media & Advertisement			
Name of project/programme:			
Green Energy 2023		8,600	-
Total		8,600	-
18.02 Website Development			
Name of project/programme:			
PRAAN		-	26,905
Total		-	26,905
19.00 Program/Activity Expenses			
Program Expenses	19.01	1,055,609	1,778,676
Seminar, Workshop, Meeting & Events	19.02	671,949	1,362,981
Research	19.03	40,001	-
Content Development and Modification	19.04	-	14,990
Total		1,767,559	3,156,647
19.01 Program expenses			
Name of project/programme:			
PRAAN		-	120,819
GBviE 2022		499,660	-
GBviE 2023		304,141	-
DBM Budget Tracking		66,082	82,775
WaterMove Campaign		-	49,000
Budget BEE		-	655,623
Urban Agriculture		-	18,761
SRHR		-	499,498



**PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
Budget Olympiad 2021		-	349,000
Barindra Farmers Right Campaign		185,726	3,200
Sub- Total		1,055,609	1,778,676
Less: Inter-project transaction			
Total		1,055,609	1,778,676
19.02 Seminar, Workshop, Meeting & Events			
Name of project/programme:			
PRAAN		-	26,276
WaterMove Campaign		183,940	167,325
Budget BEE		-	144,076
Urban Agriculture		-	145,808
SRHR		-	663,810
WaterMove Campaign 2023		64,941	-
Green Energy 2023		100,000	-
Right to Food week		163,555	-
Barindra Farmers Right Campaign		110,200	-
GBvIE 2022		49,313	45,867
GBvIE 2021		-	169,819
Sub- Total		671,949	1,362,981
Less: Inter-project transaction		-	-
Total		671,949	1,362,981
19.03 Research			
Name of project/programme:			
Right to Food week		40,001	-
Total		40,001	-
19.04 Content Development & Modification			
Name of project/programme:			
SRHR		-	14,990
Sub- Total		-	14,990
Less: Inter-project transaction		-	-
Total		-	14,990
20.00 Professional Services			
Audit fees	20.01	130,500	-
Honorarium and Consultancy fees	20.02	-	3,000
Total		130,500	3,000
20.01 Audit fees			
Name of project/programme:			
PRAAN		130,500	-
Total		130,500	-
20.02 Honorarium and Consultancy fees			
Name of project/programme:			
PRAAN		-	3,000
Accountability Action Campaign 2020		-	-
Total		-	3,000



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
21.00 Office Maintenance Cost			
Repair & Maintenance	21.01	4,640	85,710
Entertainment and refreshment	21.02	19,607	11,406
Registration, Renewal & Subscription	21.03	-	59,800
Office general Expenses	21.04	25,931	23,774
Postal Charge and Courier	21.05	80	12,775
Traveling Allowances/Daily Allowances	21.06	-	4,105
Total		50,258	197,570
21.01 Repair & Maintenance			
Name of project/programme:			
PRAAN		-	85,710
Green Energy 2023		4,640	-
Sub-Total		4,640	85,710
Less: Inter-project transaction		-	-
Total		4,640	85,710
21.02 Entertainment and refreshment			
Name of project/programme:			
PRAAN		19,180	11,406
Green Energy 2023		427	-
Sub-Total		19,607	11,406
Less: Inter-project transaction		-	-
Total		19,607	11,406
21.03 Registration, Renewal & Subscription			
Name of project/programme:			
PRAAN		-	59,800
Sub-Total		-	59,800
Less: Inter-project transaction		-	-
Total		-	59,800
21.04 Office general Expenses			
Name of project/programme:			
PRAAN		25,931	23,774
Sub-Total		25,931	23,774
Less: Inter-project transaction		-	-
Total		25,931	23,774
21.05 Postal Charge and Courier			
Name of project/programme:			
PRAAN		80	12,775
Sub-Total		80	12,775
Less: Inter-project transaction		-	-
Total		80	12,775



**PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
21.06 Traveling Allowances/Daily Allowances			
Name of project/programme:			
PRAAN		-	4,105
Sub-Total		-	4,105
Less: Inter-project transaction		-	-
Total		-	4,105
22.00 Income Tax			
Name of project/programme:			
PRAAN		463	-
Total		463	-
23.00 Other Expenses			
Depreciation	23.01	471,073	70,273
Bank charges	23.02	4,169	14,251
Total		475,242	84,524
23.01 Depreciation			
Name of project/programme:			
PRAAN		470,368	70,273
Green Energy 2023		705	-
Total		471,073	70,273
23.02 Bank charges			
Name of project/programme:			
PRAAN		2,387	6,628
GBVIE 2023		647	-
WaterMove Campaign 23		629	-
Green Energy 2023		969	-
Budget BEE		-	1,612
SRHR		-	6,012
Sub-Total		4,631	14,251
Less: Advance Income Tax on Bank Interest		463	-
Total		4,169	14,251



Participatory Research & Action Network - PRAAN
SCHEDULE OF FIXED ASSETS (PRAAN_General)
For the Year ended 30 June 2023

Sl. No.	Name of the Assets	COST				Rate of Dep.	DEPRECIATION				Written Down Value as on 30.06.2023
		Opening Balance as on 01.07.2022	Addition during the year	Disposal/ Adjustment during the Year	Total as on 30.06.2023		Opening Balance as on 01.07.2022	Charged during the year	Disposal/ Adjustment during the Year	Total as on 30.06.2023	
A	Furniture and Fixture	110,145	298,093	-	408,238	10%	28,623	81,248	-	109,870	298,368
B	Electric Equipment	100,460	-	-	100,460	10%	27,451	10,046	-	37,497	62,964
C	Computer and Peripherals	254,200	599,911	-	854,111	20%	95,170	379,780	-	474,950	379,161
	As at 30 June 2023	464,805	898,004	-	1,362,809		151,243	471,073	-	622,317	740,492
	As at 30 June 2023	401,755	63,050	-	464,805	-	80,970	70,273	-	151,243	313,562



Participatory Research & Action Network - PRAAN
SCHEDULE OF FIXED ASSETS (PRAAN_Genaral)
For the Year ended 30 June 2023

Sl. No.	Name of the Assets	COST			DEPRECIATION			Written Down Value as on 30.06.2023		
		Opening Balance as on 01.07.2022	Addition during the year	Disposal/Adjustment during the Year	Total as on 30.06.2023	Rate of Dep.	Charged during the year		Disposal/Adjustment during the Year	Total as on 30.06.2023
A	Furniture and Fixture									
1	Half Secretariat Table	3,400	-	-	3,400	10%	340	-	1,360	2,040
2	Wooden Almirah	10,200	-	-	10,200	10%	1,020	-	4,080	6,120
3	Steel Almirah	19,125	-	-	19,125	10%	1,913	-	7,650	11,475
4	Chair Armed	3,400	-	-	3,400	10%	340	-	1,360	2,040
5	Chair Armless	21,250	-	-	21,250	10%	2,125	-	8,500	12,750
6	Revolving Chair	5,100	-	-	5,100	10%	510	-	2,040	3,060
7	Book Salve	7,250	-	-	7,250	10%	725	-	2,200	5,050
8	Meeting Table	12,750	-	-	12,750	10%	1,275	-	5,100	7,650
9	Executive Chair	-	32,034	-	32,034	10%	8,009	-	8,009	24,026
10	Center Table	-	8,659	-	8,659	10%	2,165	-	2,165	6,494
11	Multi Purpose shelf	-	25,291	-	25,291	10%	5,901	-	5,901	19,390
12	Conference Table	-	28,004	-	28,004	10%	6,534	-	6,534	21,470
13	Fixed Chair	-	97,659	-	97,659	10%	22,787	-	22,787	74,872
14	Swivel chair	-	9,884	-	9,884	10%	2,306	-	2,306	7,578
15	Sofa	-	71,949	-	71,949	10%	16,788	-	16,788	55,161
16	HH Almirah	-	24,613	-	24,613	10%	5,743	-	5,743	18,870
17	Steel Trunk	2,720	-	-	2,720	10%	272	-	1,088	1,632
18	Wooden Cabin (Small)	1,700	-	-	1,700	10%	170	-	680	1,020
19	Reception Table	4,250	-	-	4,250	10%	425	-	1,700	2,550
20	Work Station Table	9,500	-	-	9,500	10%	1,029	-	1,979	7,521
21	Drawer	9,500	-	-	9,500	10%	950	-	1,900	7,600
	Sub Total	110,145	298,093		408,238		81,248		109,870	298,368
B	Electric Equipment									
1	AC	86,700	-	-	86,700	10%	8,670	-	34,680	52,020
2	Fan	8,210	-	-	8,210	10%	821	-	2,034	6,176
3	Room Heater	3,550	-	-	3,550	10%	355	-	533	3,018
4	Landphone	2,000	-	-	2,000	10%	200	-	250	1,750
	Sub Total	100,460			100,460		10,046		37,497	62,964
C	Computer and Peripherals									
1	Computer (Desk Top)	30,800	43,768	-	74,568	20%	33,150	-	40,470	34,098
2	Laptop	180,000	234,416	-	414,416	20%	180,557	-	252,557	161,859
3	Photocopier	-	71,301	-	71,301	20%	41,592	-	41,592	29,709
4	Smart TV	-	49,770	-	49,770	20%	26,544	-	26,544	23,226
5	DSLR Camera	-	119,890	-	119,890	20%	67,938	-	67,938	51,952
6	Smart Phone	-	12,080	-	12,080	20%	6,443	-	6,443	5,637
7	IPS	-	42,300	-	42,300	20%	705	-	705	41,595
8	Scanner Machine	4,400	5,921	-	10,321	20%	4,137	-	6,317	3,984
9	Printer	36,000	20,465	-	56,465	20%	18,115	-	31,315	25,150
10	UPS	3,000	-	-	3,000	20%	600	-	1,050	1,950
	Sub Total	254,200	599,911		854,111		379,780		474,950	379,161
	Total	464,805	898,004		1,362,809		471,073		622,317	740,492

