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কাজী জহির খান এন্ড কোং
KAZI ZAHIR KHAN & CO.
Chartered Accountants
Since 1980

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Zabarang Kalyan Samity (ZKS)
Khagrapur, Khagrachari Sadar, Khagrachari Hill District

Independent Auditors' Report
&
Financial Statements
of
General Accounts
of
Zabarang Kalyan Samity (ZKS)
for the year ended 30 June, 2023

Head Office:

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Zabarang Kalyan Samity (ZKS)
Khagrapur, Khagrachari Sadar, Khagrachari Hill District

General Accounts
Financial Statements

for the year ended 30 June, 2023

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GENERAL BODY OF
ZABARANG KALYAN SAMITY (ZKS) FOR THE YEAR ENDED 30 JUNE, 2023**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of "General Accounts of Zabarang Kalyan Samity (ZKS)", which comprise the statement of financial position as at 30 June, 2023 and the statement of comprehensive income, statement of receipts & payments and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of **General Accounts of Zabarang Kalyan Samity (ZKS)** as at 30 June, 2023, and of 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 for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the consolidated financial statements section of our report. We are independent of the Organisation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with 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 and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with IFRSs as explained in note 1 to 2 and for such internal control as management determines in necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error. The applicable laws and regulations require the management to ensure effective internal audit, internal controls and risk management functions of the Organisation.

In preparing the financial statements, management is responsible for assessing the Organisation'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 the Organisation or to cease operations, or has no realistic alternative but to do so.

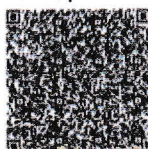
Those charged with governance are responsible for overseeing the Organisation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is 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.

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Independent Auditors' Report (Continued)

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 omission, 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 Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Regulatory Requirements

In accordance with relevant circulars issued by NGO Affairs Bureau under Prime Minister's Office and other applicable laws and regulations, we also report that:

- 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 account as required by law have been kept so far as it appeared from our examination of those books;
- c) the Statement of Financial Position and the Statement of Income dealt with by the report are in agreement with books of accounts; and
- d) **Zabarang Kalyan Samity (ZKS)** management has complied all the guidelines on Prevention of Money Laundering and Terrorist Financing for NGO/NPO sector.

Dated: Dhaka
14 November, 2023

KAZI ZAHIR KHAN & CO.
Chartered Accountants.

DVC: 2311140915AS134413

Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B, CISA
Engagement Partner (Enrolment No. 0915)

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Zabarang Kalyan Samity (ZKS)
General Accounts
Statement of Financial Position
as at 30 June, 2023

Particulars	Notes	Amount in Taka	
		30 June, 2023	30 June, 2022
PROPERTIES AND ASSETS			
Non Current Assets		2,868,505	3,035,296
Property, Plant & Equipment	3.00	2,868,505	3,035,296
Current Assets		4,943,862	4,896,718
Loan to Projects Accounts	4.00	4,633,788	4,125,648
Loan to Staff	5.00	169,251	148,715
Advances & Pre-payments	6.00	-	-
Cash & Cash Equivalents	7.00	140,823	622,355
Total Properties & Assets		7,812,367	7,932,014
FUND & LIABILITIES			
Capital Fund		7,577,367	7,892,014
Fund Account	8.00	7,577,367	7,892,014
Current Liabilities		235,000	40,000
Loan from ED	9.00	175,000	-
Loan from Others	10.00	-	-
Provision for Audit Fees	11.00	60,000	40,000
Total Fund & Liabilities		7,812,367	7,932,014


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


Coordinator, Admin. & Finance

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


Executive Director

Dated: Dhaka
14 November, 2023


KAZI ZAHIR KHAN & CO.
Chartered Accountants
DVC: 2311140915AS134413
Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B, CISA
Engagement Partner (Enrolment No. 0915)

Zabarang Kalyan Samity (ZKS)
General Accounts
Statement of Comprehensive Income
for the year ended 30 June, 2023

Particulars	Notes	Amount in Taka	
		FY 2022-2023	FY 2021-2022
Income:			
Fund Received from Donor for Project		716,759	337,531
Administrative Cost Received from Project	13.00	962,542	1,114,157
Bank Interest		651	-
Total Income		1,679,952	1,451,688
Expenditure:			
Staff Salary and Honorarium	16.00	1,189,458	823,600
Administrative and Others Operational Costs	17.00	25,952	27,072
Traning/Meeting/Workshop	18.00	518,781	350,804
Travel Allowances and Daily Allowances (TA & DA)	19.00	38,884	30,545
Audit Fees		50,000	40,000
Bank Charges		4,733	4,062
Depreciation		166,791	130,937
Total Expenditure		1,994,599	1,407,020
Excess of Income Over Expenditure		(314,647)	44,668
Total		1,679,952	1,451,688

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


Coordinator, Admin. & Finance

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Executive Director

Dated: Dhaka
14 November, 2023


KAZI ZAHIR KHAN & CO.
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DVC: 2311140915AS134413
Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B, CISA
Engagement Partner (Enrolment No. 0915)



Zabarang Kalyan Samity (ZKS)
General Accounts
Statement of Receipts & Payments
for the year ended 30 June, 2023

Particulars	Notes	Amount in Taka	
		FY 2022-2023	FY 2021-2022
Receipts:			
Opening Balance:			
Cash in Hand		2,209	242
Cash at Bank		620,146	500,066
Total		622,355	500,308
Receipts:			
Fund Received from Donor for Project	12.00	26,849,974	20,343,056
Administrative Cost Received from Project	13.00	962,542	1,114,157
Loan Realized from Projects	14.00	67,767	326,977
Loan Received from ED		175,000	-
Bank Interest		651	-
Advances Realizwd	6.00	217,849	
Loan Realized from Staff	5.00	75,000	36,000
Total		28,348,783	21,820,190
Total Receipts		28,971,138	22,320,498
Payments:			
Fund Transferred to Projects	15.00	26,133,215	20,005,525
Staff Salary and Honorarium	16.00	1,189,458	823,600
Administrative and Others Operational Costs	17.00	25,952	27,072
Traning/Meeting/Workshop	18.00	518,781	350,804
Travel Allowances and Daily Allowances (TA & DA)	19.00	38,884	30,545
Advances Paid	6.00	217,849	
Loan to Projects		575,907	390,535
Loan Paid to Staff	5.00	95,536	36,000
Audit Fees		30,000	30,000
Bank Charges		4,733	4,062
Total		28,830,315	21,698,143
Cash in Hand		1,351	2,209
Cash at Bank		139,472	620,146
Closing Balance		140,823	622,355
Total Payments		28,971,138	22,320,498

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


Coordinator, Admin. & Finance

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


Executive Director

Dated: Dhaka
14 November, 2023


KAZI ZAHIR KHAN & CO.
Chartered Accountants
DVC: 2311140915AS134413
Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B, CISA
Engagement Partner (Enrolment No. 0915)



Zabarang Kalyan Samity (ZKS)
General Accounts
Statement of Cash Flows
for the year ended 30 June, 2023

Particulars	Notes	Amount in BDT	
		30 June, 2023	30 June, 2022
<u>Cash Flow from Operating Activities:</u>			
Surplus/(Deficit) during the year		(314,647)	44,668
Amount Consider as Non-Cash Items:			
Depreciation Expenses		166,791	130,937
Adjustment		-	309,296
Amount Consider as Cash Items:			
Loan to Projects Accounts		(508,140)	(63,558)
Loan to Staff		(20,536)	-
Advances & Pre-payments			(12,760)
Provision for Audit Fees		20,000	10,000
Net Cash Provided by Operating Activities		(656,532)	418,583
<u>Cash Flow from Investing Activities:</u>			
Acquisition of Property, Plant & Equipment		-	-
Net Cash Used in Investing Activities		-	-
<u>Cash Flow from Financing Activities:</u>			
Loan from ED		175,000	(6,441)
Loan from Others		-	(290,095)
Net Cash Generated in Financing Activities		175,000	(296,536)
Net Increase/Decrease in Cash & Cash Equivalent		(481,532)	122,047
Cash & Cash Equivalent at the Beginning of the year		622,355	500,308
Cash & Cash Equivalent at the ending of the year (D+E)		140,823	622,355

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


Coordinator, Admin. & Finance

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


Executive Director

Dated: Dhaka
14 November, 2023


KAZI ZAHIR KHAN & CO.
Chartered Accountants
DVC: 2311140915AS134413
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Engagement Partner (Enrolment No. 0915)



**Zabarang Kalyan Samity (ZKS)
General Accounts**

**Notes to the Consolidated Financial Statements
for the year ended 30 June, 2023**

1.00 Background:

Zabarang Kalyan Samity (ZKS) is a leading local development organization (NGO) in Khagrachan Hill District. It came into being in 1995 with the collaboration of a group of local hilly educated and energetic young social workers with an aim to promote socio-economic and cultural status of the poor and vulnerable people emphasizing on the women and children.

1.01 Corporate Information of the MFI:

Name of the Organization	Zabarang Kalyan Samity (ZKS)
Year of Establishment	1995
Social Welfare Directorate	Social Welfare Organization bearing Registration No. Khagra, 122/97 dated: 29-07-1997
Registration with NGO Affairs Bureau	NGO Affairs Bureau bearing Registration No. 1461 dated: 27-12-1999 and last renewal date 13 October, 2019 effecting from 27 December, 2019.
Nature of Operations (Programs)	General Accounts
Statutory Audit up to	30 June, 2023
Name of Statutory Auditor for Last year	Kazi Zahir Khan & Co., Chartered Accountants
Name of Statutory Auditor for Current year	Kazi Zahir Khan & Co., Chartered Accountants

1.02 Management:

The affairs of the organization have been entrusted to an Executive Committee consisting of Seven Members elected in the Annual General meeting. Mathura Bikash Tripura is the General Secretary of the committee. The following persons are in the Executive Committee.

Name	Designation	Profession	Address
S. Ananta Bikash Tripura	Chairperson	Business	Milonpur, Khagrachhari
Suiching Aung Marma	Vice-Chairperson	Development Activist	Battali, Kaladeba, Khagrachhari
Anzum Banhi Chakma	Vice-Chairperson	Development Activist	Milonpur, Khagrachhari
Mathura Bikash Tripura	General Secretary	Development Activist	Aparna Chudhury Para Khagrachhari
Sucharita Tripura	Finance Secretary	Govt. Service Holder	Madhupur, Khagrachhari
Chingmepru Marma	Executive Member	Journalist	Kaladeba, Khagrachhari
Krishna Kishor Tripura	Executive Member	Entrepreneur	9 Maile, Dighinala, Khagrachhari

2.00 Significant Accounting Policies:

2.01 Basis of Accounting:

The accounts have been prepared completely on cash basis as going concern concept under generally accepted accounting principles consistently applied on historical cost convention.

2.02 Method of Bookkeeping:

Zabarang Kalyan Samity (ZKS) is maintaining books for this project through manual system.

2.03 Revenue Recognition:

International Accounting Standard (IAS) 20 "Accounting for Government Grants and Disclosure of Government Assistance" has been followed for recognition of foreign donation.

Zabarang Kalyan Samity (ZKS) Collection of services charges from Beneficiaries and sale of loan Forms & Passbooks and grant Donation etc. are Recognitions as Income in the Financial Statements.

2.04 Cash and Cash Equivalents:

Cash and cash equivalents comprises of cash in hand and cash at bank that are readily convertible to a known amount of cash and subject to insignificant risk to change in value.

2.05 Fixed Assets & Depreciation:

These are started at original cost and accumulated depreciation.

2.06 Depreciation:

Depreciation has been charged annually on reducing balance method at the rate of 0% to 20%. Depreciation has been charged from the date in which the asset comes into use or capitalized on addition, no depreciation is charged in the month of disposal.

2.07 Income:

The source of fund of the Project is to receive from Training vanue rent & Other, Donation, Local source etc.

2.08 Expenditure:

The main head of expenditure was Running Costs of the Project. Details are shown in Income & Expenditure Account.

2.09 Reporting currencies and Level of Precision:

The figures in the financial statements represent Bangladeshi Taka currency, and rounded off to the nearest Taka except where indicates otherwise.

2.10 Reporting Period:

For this financial year means from 01 July, 2022 to 30 June, 2023.

Notes	Particulars	Amount In Taka	
		FY 2022-2023	FY 2021-2022
3.00 Property, Plant and Equipment:			
	This is made-up as under:		
	Cost:		
	Opening Balance	7,106,158	7,106,158
	Add :Addition during the year	-	-
	Less: Adjustment during the year	-	-
	Closing Balance of Cost	7,106,158	7,106,158
	Depreciation		
	Opening Balance	4,070,862	3,939,925
	Add: Charged during the year	166,791	130,937
	Less: Adjustment during the year	-	-
	Closing Balance of Depreciation	4,237,653	4,070,862
	Written Down Value (WDV)	2,868,505	3,035,296

Details are given in Annexure-A with the report.

4.00 Loan to Projects Accounts:

This is arrived at as under:

Opening Balance	4,125,648	4,062,090
Add: Paid during the year	575,907	390,535
	4,701,555	4,452,625
Less: Realized during the year	(67,767)	(326,977)
Closing Balance	4,633,788	4,125,648

Details of Loan Paid and Realization from Projects are as under:

Projects Name	Paid	Realized
SETU	22,942	22,942
SOFOL	508,140	-
Y-Moves	44,825	44,825
Total	575,907	67,767

5.00 Loan to Staff:

This is arrived at as under:

Opening Balance	148,715	148,715
Add: Paid during the year	95,536	36,000
	244,251	184,715
Less: Realized during the year	(75,000)	(36,000)
Closing Balance	169,251	148,715

Details of Loan Paid and Realization from Staff is as under:

Name of Staff	Paid amount	Realized amount	Balance
Mr. Birendro Tripura	95,536.00	75,000	20,536
Total	95,536.00	75,000	20,536

6.00 Advances & Pre-payments:

This is arrived at as under:

Opening Balance	-	12,760
Add: Paid during the year	217,849	-
	217,849	12,760
Less: Adjustment during the year	(217,849)	(12,760)
Closing Balance	-	-

Details of Advances Paid and Adjustmement from Staff is as under:

Name of Staff	Paid	Adjustment	Balance
Mr. Binodan Tripura	33,461	33,461	-
Mr. Dhaneshwar Tripura	152,688.00	152,688	-
Mr. Mathura Bikash Tripura	26,700	26,700	-
Md. Mansur Alam	5,000	5,000	-
Total	217,849	217,849	-

Notes	Particulars	Amount In Taka	
		FY 2022-2023	FY 2021-2022
7.00 Cash and Cash Equivalents:			
	This balance represents:		
	Cash in Hand	1,351	2,209
	Cash at Bank (Note No- 7.01)	139,472	620,146
	Total	140,823	622,355
7.01 Cash at Bank:			
	Pubali Bank Ltd., Khagrachari Br., General Fund A/C No. 021787	139,472	620,146
	Pubali Bank Ltd., Khagrachari Br., Mother Account A/C No. 016614	-	-
	Total	139,472	620,146
8.00 Fund Account:			
	This is arrived at as under:		
	Opening Balance	7,892,014	7,538,050
	Add: Addition during the year	(314,647)	44,668
		7,577,367	7,582,718
	Add/(Less): Prior year Adjustment	-	309,296
	Closing Balance	7,577,367	7,892,014
9.00 Loan from ED:			
	This is arrived at as under:		
	Opening Balance	-	6,441
	Add: Received during the year	175,000	-
		175,000	6,441
	Less: Paid during the year	-	-
	Less: Prior year Adjustment	-	(6,441)
	Closing Balance	175,000	-
10.00 Loan from Others:			
	This is arrived at as under:		
	Opening Balance	-	290,095
	Add: Received during the year	-	-
		-	290,095
	Less: Paid during the year	-	-
	Less: Prior year Adjustment	-	(290,095)
	Closing Balance	-	-
11.00 Provision for Audit Fees:			
	This is arrived at as under:		
	Opening Balance	40,000	30,000
	Add: Addition during the year	50,000	40,000
		90,000	70,000
	Less: Paid during the year	(30,000)	(30,000)
	Closing Balance	60,000	40,000
12.00 Fund Received from Donor for Project:			
	Mother Account, Pubali Bank Ltd., Khagrachari Br., A/C No. 1942901016614 (Note No. 12.01)	1,138,950	1,293,197
	General Account, Pubali Bank Ltd., Khagrachari Br., A/C No. 1942101021787 (Note No. 12.02)	8,052,720	13,333,142
	Project Fund Account, Pubali Bank Ltd., Khagrachari Br., A/C No. 1942102000765 (Note No. 12.03)	10,359,769	4,509,110
	Project Fund Account, Pubali Bank Ltd., Khagrachari Br., A/C No. 19421020037748 (Note No. 12.04)	7,298,535	-
	Project Fund Account, Pubali Bank Ltd., Khagrachari Br., A/C No. 021787	-	1,207,607
	Total	26,849,974	20,343,056

Notes	Particulars	Amount In Taka	
		FY 2022-2023	FY 2021-2022

12.01 Fund Received by Mother Account:

The fund was made available for Zabarang Kalyan Samity (ZKS)) as foreign donation. During the period under audit, an amount of Tk. 1,138,950.00 was received by Pubali Bank Limited, Khagrachari Sadar Branch, Bank a/c no. 1942901016614), which break up is as follows:

Donar Name	Project Name	Date		
		26/02/2023	507,207	184,487
		22/05/2023	631,743	255,471
Plan International Bangladesh (PIB)	Y- Moves Projects		-	490,550
			-	362,689
Total			1,138,950	1,293,197

12.02 Fund Received by General Account:

The fund was made available for Zabarang Kalyan Samity (ZKS)) as foreign donation. During the period under audit, an amount of Tk. 8,052,720.00 was received by Pubali Bank Limited, Khagrachari Sadar Branch, Bank A/C No. 942101021787), which break-up is as follows:

A. Project Name	Donor Name		
SETU-MLE Project	MJF	321,046	4,750,232
SOFOL Project	United Purpose	7,109,309	7,037,772
S-WASH Project	United Purpose	63,557	1,207,607
Total		7,493,912	12,995,611

12.02.1 Fund Received by SETU-MLE Project:

	Date		
	20/07/2022	321,046	813,084
		-	553,200
		-	420,193
		-	186,342
Manuser Jonno Foundation (MJF)		-	1,057,859
		-	670,038
		-	303,280
		-	303,280
		-	442,956
Total		321,046	4,750,232

12.02.2 Fund Received by SOFOL Project:

Donor Name	Date		
	21/08/2022	1,000,000	1,000,000
	28/08/2022	2,300,000	2,705,702
	31/01/2023	510,000	3,332,070
United Purpose, Bangladesh	28/02/2023	389,725	-
	09/04/2023	2,079,967	-
	11/05/2023	747,735	-
United Purpose, Bangladesh (Data Collection-SOFOL)	29/05/2023	81,882	-
Total		7,109,309	7,037,772

12.02.3 Fund Received by S-WASH Project:

Donor Name	Date		
	30/05/2023	63,557	-
United Purpose, Bangladesh		-	858,120
		-	349,487
Total		63,557	1,207,607

B.

Project Name	Donor Name		
BJSP	BJSP	35,000	-
EC Member		2,250	-
Plan-GP	PIB	9,149	
CAMPE	GSO	-	31,439
ALAM	MJF	-	2,000
ADB		-	82,330
H-WASH	BRAC	512,409	170,762
Water Harvesting	MJF	-	51,000
Total		558,808	337,531
Grand Total (A+B)		8,052,720	13,333,142

Notes	Particulars	Amount In Taka	
		FY 2022-2023	FY 2021-2022

12.03 Fund Received by Project Account:

The fund was made available for Zabarang Kalyan Samity (ZKS)) as foreign donation. During the period under audit, an amount of Tk. 10,359,769.00 was received by Pubali Bank Limited, Khagrachari Sadar Branch, Bank a/c no. 1942102000765), which break up is as follows:

Donor Name	Date		
	26/06/2023	3,296,245	300,000
	31/05/2023	3,792,800	-
Out of School Children Education Programme	24/04/2023	199,124	-
	16/03/2023	1,775,969	-
	26/01/2023	1,097,185	2,736,371
	13/07/2022	198,446	1,472,739
Total		10,359,769	4,509,110

12.04 Fund Received by Zabarang-Our Lives, Our Health, Our Futures (OLHF) Project:

The fund was made available for Zabarang Kalyan Samity (ZKS)) as foreign donation. During the period under audit, an amount of Tk. 7,298,535.00.00 was received by Pubali Bank Limited, Khagrachari Sadar Branch, Bank A/C No. 1942901037748), which break up is as follows:

Donor Name	Date		
	17/04/2023	2,774,162	-
Bangladesh Nari Pragati Sanga	11/10/2022	2,524,373	-
	21/09/2022	2,000,000	-
Total		7,298,535	-

13.00 Administrative Cost Received from Project:

This is arrived at as under:

Salary Received from OLHF	156,164	147,182
Salary Received from Y-Moves	307,806	246,676
Salary Received from SOFOL Project	435,572	361,920
Salary Received from Out of School	42,000	-
Salary Received from SETU-MLE (ED)	21,000	197,100
Staff Recruitment Cost Received from SOFOL Project	-	26,279
Management Fees Received from BRAC for H-Wash Project	-	135,000
Total	962,542	1,114,157

14.00 Loan Realized from Projects:

This is arrived at as under:

Loan Realized from Y-Moves	44,825	155,468
Loan Realized from SOFOL	-	2,000
Loan Realized from SETU-MLE	22,942	169,509
Total	67,767	326,977

15.00 Fund Transferred to Project Accounts:

This is arrived at as under:

Mother Account, Pubali Bank Ltd., Khagrachari Br., A/C No. 1942901016614 (Note No.15.01)	1,138,950	1,293,197
General Account, Pubali Bank Ltd., Khagrachari Br., A/C No. 1942101021787 (Note No. 15.02)	24,994,265	12,995,611
Project Fund Account, Pubali Bank Ltd., Khagrachari Br., A/C No. 021787	-	4,509,110
Project Fund Account, Pubali Bank Ltd., Khagrachari Br., A/C No. 021787	-	1,207,607
Total	26,133,215	20,005,525

15.01 Fund Transferred Mother Account to Y-Moves Project Accounts:

Donar Name	Bank Details	Date		
	Pubali Bank Ltd.	27/02/2023	507,207	184,487
Plan International Bangladesh (PIB)	Khagrachari Br.;	22/05/2023	631,743	255,471
	A/C No:		-	490,550
	1942901038634		-	362,689
Total			1,138,950	1,293,197

Notes	Particulars	Amount In Taka	
		FY 2022-2023	FY 2021-2022
15.02	Fund Transferred General Fund to Project Bank Accounts:		
	Project Name Donar Name Date		
	SETU-MLE Project MJF	308,534	4,750,232
	SOFOL Project United Purpose	7,027,427	7,037,772
	S-WASH Project United Purpose	-	1,207,607
	OSCE Project Progressive	10,359,769	-
	OLHF Project: BNPS	7,298,535	-
	Total	24,994,265	12,995,611
15.02.1	Fund Transferred General Fund to SETU-MLE Project Accounts:		
	Donar Name Bank Details Date		
		20/07/2022	
		308,534	813,084
		-	553,200
		-	420,193
	Pubali Bank Ltd.	-	186,342
	Manuser Jonno Foundation (MJF) Khagrachari Br.;	-	1,057,859
	A/C No:	-	670,038
	1942102000653	-	303,280
		-	303,280
		-	442,956
	Total	308,534	4,750,232
15.02.2	Fund Transferred General Fund to SOFOL Project Accounts:		
	Donar Name Project Name Date		
		11/05/2023	
		747,735	1,000,000
		09/04/2023	2,705,702
		31/01/2023	-
	United Purpose, Bangladesh SOFOL (Success)	28/02/2023	-
		21/08/2022	-
		28/08/2022	3,332,070
	Total	7,027,427	7,037,772
15.02.3	Fund Transferred General Fund to S-WASH Project Accounts:		
	Donar Name Project Name Date		
		-	858,120
	United Purpose, Bangladesh S-WASH	-	349,487
	Total	-	1,207,607
15.02.04	Fund Transferred to OSCE Project Accounts:		
	Donar Name Project Name Date		
		26/06/2023	
		2,870,620	300,000
		31/05/2023	-
		24/04/2023	2,736,371
	Progressive Out of School	16/03/2023	-
	Children Education	26/01/2023	-
	Programme	05/07/2022	1,472,739
	Fund Refunded to Donor due to	26/06/2023	-
	Received Excess Amount from Donor	425,625	-
	Total	10,359,769	4,509,110
15.02.5	Fund Transferred to-Our Lives, Our Health, Our Futures (OLHF) Project:		
	Donar Name Date		
		17/04/2023	
		2,774,162	-
	Bangladesh Nari Pragati Sanga	11/10/2022	-
		2,524,373	-
		21/09/2022	-
	Total	7,298,535	-
16.00	Staff Salary and Honorarium:		
	This is arrived at as under:		
	Executive Director	520,000	498,800
	Program Coordinator	293,750	-
	Finance Officer	25,000	-
	Accounts & Admin. Officer	234,000	106,800
	Accounts Officer	12,512	-
	Accounts Assistant Officer	32,196	-
	Support Staff	72,000	-
	Administrative Officer/Store Keeper	-	218,000
	Total	1,189,458	823,600

Notes	Particulars	Amount In Taka	
		FY 2022-2023	FY 2021-2022
17.00	Administrative and Others Operational Costs:		
	This is arrived at as under:		
	Utility/Repair/Maintenances	2,400	3,300
	Communication (Mobile Bill, Courier, Phone Bill, Net Bill, Satellite Service Cost etc.)	2,285	2,256
	Photocopy	2,097	-
	Entertainment	1,920	-
	ALAM Contest (MIF)	-	2,000
	Others Admin./ Miscellaneous Cost/Operational Support Cost	-	8,559
	Reimbursement Cost	17,250	10,957
	Total	25,952	27,072
18.00	Traning/ Meeting/ Workshop:		
	This is arrived at as under:		
	Training/Meeting/Workshop Training Purpose & Data Collection for CAMPE	154,130	36,890
	Coordination Meeting at District Level	47,287	-
	Advocacy & Networking	19,706	-
	AGM Meeting	32,938	-
	Data Collection (CAMPE+SOFOL)	86,882	-
	Day observation	44,882	26,318
	Department of Social Service Activities	30,000	-
	District Health Rights Committee Formation	-	16,533
	Focus Group Discussion on Education Watch Study	-	53,104
	Inception Meeting with Upazila Administration for Out of IT Solution	-	25,000
	Outline of DHRF	92,735	27,420
	Poverty Social Analysis (ADB)	-	82,330
	Upazila Health Rights Forum Formation Meeting	10,221	7,344
	Vertual Meeting on Education Watch Report Sharing	-	19,865
	Water Harvesting (Rabidhan Para)	-	51,000
	Total	518,781	345,804
19.00	Travel Allowance and Daily Allowance (TA & DA):		
	This is arrived at as under:		
	Travel, Perdiem and Accommodation/Lodging	38,884	30,545
	Total	38,884	30,545

Zabarang Kalyan Samity (ZKS)
General Accounts
Schedule of Property, Plant & Equipment
as at 30 June, 2023

Sl. No	Particulars	Cost			Rate %	Depreciation				Annexure-A Written Down Value as at 30.06.2023
		Balance as on 01.07.2022	Addition during the year	Adjustment during the year		Balance as at 30.06.2023	Balance as on 01.07.2022	Adjustment during the year	Charged during the year	Balance as at 30.06.2023
1	Land	2,112,567	-	-	0%	2,112,567	-	-	-	2,112,567
2	Telephone	14,000	-	-	5%	14,000	14,000	-	-	14,000
3	Refrigerator/Equipment	45,150	-	-	5%	45,150	45,150	-	-	45,150
4	Generator	60,000	-	-	10%	60,000	60,000	-	-	60,000
5	Computer/Laptop	1,570,532	-	-	10%	1,570,532	1,392,973	-	17,756	1,410,729
6	Furniture & Fixture	869,649	-	-	20%	869,649	723,931	-	29,144	753,075
7	Digital Camera	187,138	-	-	20%	187,138	138,066	-	9,814	147,880
8	Multimedia Projector	143,320	-	-	20%	143,320	125,042	-	3,656	128,698
9	Printer	161,668	-	-	20%	161,668	151,075	-	2,119	153,194
10	Motor Cycle	1,793,715	-	-	20%	1,793,715	1,287,959	-	101,151	1,389,110
11	Photocopy Machine	96,153	-	-	20%	96,153	80,399	-	3,151	83,550
12	Bi-Cycle	46,626	-	-	10%	46,626	46,626	-	-	46,626
13	Mobile	5,640	-	-	20%	5,640	5,640	-	-	5,640
	Balance as at 30.06.2023	7,106,158	-	-		7,106,158	4,070,861	-	166,791	4,237,652
	Balance as at 30.06.2022	7,106,158	-	-		7,106,158	3,939,925	-	130,937	4,070,862
										2,868,506
										3,035,296



