

AUDITOR’S REPORT

On the

FINANCIAL STATEMENTS OF

Prottasha Foundation

(Non-political and non profitable multidimensional development Organization)

Local Office : Nondibari, UZ: Muktagacha , Dist:Mymensingh.

Dhaka Office: House # 40/7 E, Johurimohalla, Mohammadpur, Dhaka-1207,
Bangladesh

Consolidated Statement of Financial Position

FOR THE YEAR ENDED 30th JUNE, 2022

**HAFIZ AHMED & CO.
CHARTERED ACOOUNTANTS
MUKTA BANGLA SHOPPING COMPLEX
ROOM NO. 26S (4TH FLOOR), MIRPUR-1
DHAKA-1216, BANGLADESH.
CELL PHONE: 01711-988264
E-MAIL: marufaudit@gmail.com**



INDEPENDENT AUDITOR'S REPORT

To

***The members of the Executive Committee of Prottasha Foundation
on the Financial Statements of General & Others Fund Account for the year ended
30th June 2022.***

We have audited the accompanying financial statements of General & others Fund Account which comprise the Statement of Financial Position as at June 2022, the Statement of Income and the Statement of Receipts & Payments for the year then ended, and a summary of Significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Prottasha Foundation, Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards and for such internal control as management determined necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted us in accordance with Bangladesh Standards on Auditing (BSA). These standards required that we planned and perform the audit to obtain reasonable assurance about whether the financial statements are free to material misstatement. An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statement present fairly, in all material respects, the financial position of General & Others Fund Account as at 30th June 2022 , and financial performance including Receipts & Payments for the year then ended in accordance with Bangladesh Financial Reporting Standards and comply with applicable laws and regulations.

Dated: Dhaka.

19 July, 2022

**Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS**

HAFIZ AHMED & CO.
Chartered Accountants

Prottasha Foundation

(Non-political and non profitable multidimensional development Organization)
Local Office : Nondibari, UZ: Muktagacha , Dist:Mymensingh.
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Statement of Financial Position

AS AT 30th JUNE, 2022

<u>Property & Assets:</u>	Notes	Current Year <u>30-06-2022</u>	Previous Year <u>30-06-2021</u>
<u>Closing Balance as on 30-06-2022</u>			
Non Current Assets:			
Property, Plant and Equipment	9.00	16,02,734.00	16,02,734.00
Closing Balance Cash in Hand & and Bank	8.00	4,10,334.00	0.00
Total Property and Assets		20,13,068.00	16,02,734.00
<u>Fund and Liabilities</u>			
Fund Account	7.00	20,13,068.00	16,02,734.00
Total Liabilities & Capital Fund		20,13,068.00	16,02,734.00

Chairman
Prottasha Foundation Dhaka.
Dhaka

Treasurer
Prottasha Foundation,


Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS

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

Prottasha Foundation

(Non-political and non profitable multidimensional development Organization)

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Statement of Comprehensive Income **FOR THE YEAR ENDED 30th JUNE, 2022.**

Particulars	Current Year 30-06-2022	Previous Year 30-06-2021
<u>Income</u>		
Members Subscription	18,25,000.00	18,36,000.00
Member Donation	29,50,000.00	29,30,000.00
Member Admission Fees	36,960.00	36,000.00
Sales of Tree & Nursery	88,80,000.00	88,95,000.00
Sales of Logistics	8,25,420.00	8,35,000.00
Training Fees	26,43,000.00	26,80,000.00
Local Contribution	9,99,000.00	10,10,000.00
Health Services Charge	28,50,050.00	28,50,565.00
Grant received from the GOB Fund (PEDP-4 & Research)	44,00,000.00	4,403,000.00
Income Generating Program	84,67,000.00	84,65,000.00
Miscellaneous Income	11,22,708.00	11,32,910.00
Excess of Expenditure over Incme	3,21,037.00	0.00
	3,53,20,175.00	3,50,73,475.00
<u>Expenditure</u>		
Salary & Allowance	54,44,620.00	54,04,620.00
Honorarium	11,80,000.00	11,50,000.00
Office Rent	5,40,500.00	5,30,500.00
Entertainment	59,673.00	59,000.00
Traveling & Conveyances	2,45,095.00	2,43,020.00
Utility & Maintenance	1,51,547.00	1,49,240.00
Printing & Stationary	55,830.00	55,800.00
Registration & Networking membershipFees	22,000.00	22,000.00
Meeting & Seminer	54,400.00	54,400.00
Training & Orientation	1,43,23,800.00	1,44,22,800.00
Expenses for Education & Library Program	18,64,800.00	17,85,000.00
Expenses for Nursery & Tree Plantation Program	7,27,220.00	7,35,000.00
Expenses for Fisheries Program	6,17,800.00	6,20,200.00
Expenses for Agriculture & Livestock Program	5,68,790.00	5,65,500.00
Expenses for Human Rights & legal Aid Program	4,57,300.00	4,70,000.00
Expenses for Health Family Planning & Nutrition Program	67,36,700.00	66,35,400.00
Expenses for Relief & Humanitarian Program	62,960.00	63,800.00
Expenses for Disable development Program	11,53,000.00	11,60,000.00
Expenses for Environment & Climate Change Program	4,26,195.00	4,26,195.00
Expenses for WASH Program	3,10,986.00	4,05,000.00
National & International Observation Day	87,000.00	86,000.00
Repairing & Maintenance	12,000.00	14,000.00
Audit Fees	15,000.00	16,000.00
Depreciation	2,02,959.00	0.00
	3,53,20,175.00	3,50,73,475.00

Chairman
Prottasha Foundation Dhaka.

Treasurer
ProttashaFoundation, Dhaka

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



Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS

Prottasha Foundation

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Statement of Receipts and Payments

FOR THE YEAR ENDED 30th JUNE, 2022.

Particulars	Current Year 30-06-2022	Previous Year 30-06-2021
Receipts		
Opening Balance 01-07-2021		-
Cash in Hand	52,168.00	52,168.00
Cash in Bank	4,76,244.00	4,76,244.00
Members Subscription	18,25,000.00	18,36,000.00
Member Donation	29,50,000.00	29,30,000.00
Member Admission Fees	36,960.00	36,000.00
Sales of Tree & Nursery	88,80,000.00	88,95,000.00
Sales of Logistics	8,25,420.00	8,35,000.00
Training Fees	26,43,000.00	26,80,000.00
Local Contribution	9,99,000.00	10,10,000.00
Health Services Charge	28,50,050.00	28,50,565.00
Govt received from the GOB Fund	44,00,000.00	4,403,000.00
Income Generating Program	84,67,000.00	84,65,000.00
Miscellaneous Income	11,22,708.00	11,32,910.00
	3,55,27,550.00	3,56,01,887.00
Payments		
Salary & Allowance	54,44,620.00	54,04,620.00
Honorarium	11,80,000.00	11,50,000.00
Office Rent	5,40,500.00	5,30,500.00
Entertainment	59,673.00	59,000.00
Traveling & Conveyances	2,45,095.00	2,43,020.00
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Expenses for Disable development Program	11,53,000.00	11,60,000.00
Expenses for Environment & Climate Change Program	4,26,195.00	4,26,195.00
Expenses for WASH Program	31,09,86.00	4,05,000.00
National & International Observation Day	87,000.00	86,000.00
Repairing & Maintenance	12,000.00	14,000.00
Audit Fees	15,000.00	16,000.00
Closing Balance as on 30-06-2022		
Cash in Hand	46,134.00	52,168.00
Cash in Bank	3,64,200.00	4,76,244.00
	3,55,27,550.00	3,56,01,887.00

Chairman
Prottasha Foundation Dhaka.

Treasurer
ProttashaFoundation, Dhaka

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


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Principal
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Notes to the Financial Statements AT AS 30th JUNE, 2022

1.0 Background of Prottasha Foundation:

PROTTASHA FOUNDATION is a non-government, non-political, non-religious and non-profitable multidimensional development service oriented local level voluntary organization. “PROTTASHA FOUNDATION” the English version of the Bengali words is organization for mitigate of the expectation against problems of human being and emancipation of the people i.e. the people are free from poverty, disparity and exploitation.

It is working in north-west of Bangladesh since January 1, 1999 for sustainable socio-economic development of the poor and marginal inhabitants of Borommprotto *Padma, Jamuna*, river basin areas under Mymensingh, Sherpur, Netrokona, Jamalpdur and Dhaka district. The tornado, hailstorm, flood, arsenic contamination in water, river bank erosion and drought are the common hazards of the areas. The numbers of extreme poor families are more than 30%, most of them are not considered to involve in development activities, especially for women, children and person with disability. After that the organization took the following activities implementing multi-dimensional programs very intensively with the technical and financial support of National & International donor agencies Non-formal education program, Encourage for savings. Create opportunity to use the wealth or resources. Income generating program are used as local resources and savings of the group members. In this way the organization gradually extended its activities covering the areas of Dhaka, Mymensingh, Sherpur, Netrokona, Kishorgong Natore, Rajshahi, Khulna, Rangpur, Dinajpur, Bogra, Panchgor, Kustia, Sirajgonj and Coastal areas in Greater Barisal, Shylhet and Greater Chattagram district.

Present Programs of the Prganization

1. General /Mother Fund Account

HAFIZ AHMED & CO.

Chartered Accountants

2.0 Corporate Information of the PO

Name of the Organization	Prottasha Foundation
Year of the Establishment	200
Legal Entity	The organization is duly registered under Voluntary Social Welfare –Mymensingh Agencies (Registration & Control) Ordinance 1961 vides Registration No. 01142 dated 12-06-2000 and it is also registered with the NGO Affairs Bureau, Office of the Prime Minister, Government of Bangladesh bearing registration No-FD-1676/2001 on 26-09-2001 & Renewal dated 25-09-2026.
No. Of Executive Committee meeting held on 2021-2022	04
Date of last AGM held	30/06/2022
Name of the Statuary Audit for Last Year	Hafiz Ahmed & Co.
Name of the Statuary Audit for Curent Year	Hafiz Ahmed & Co.

3.00 Mission and Vision of the Organization

a) Mission of the Organization:

Promote socio-economic status of the underprivileged through institution building, concretization, human resource development, education, environment friendly local resource management, establish peace, justice, dignity and fraternity in the society

b) Vision of the Organization

PROTTASHA FOUNDATION envisions is a gender, caste and class equal environment friendly poverty free society.

c) Goal of the Organization

To ensure sustainable Socio-Economic development of the target women and men of its working area and Poverty alleviation

d) Objectives of the Organization

- Prottasha Foundation Non-profitable, non-political, non-government development organization.
- To motive and organized mass people for small groups, especially Youth groups.
- To increase the capacity level of leadership management and professional skills among the Group members, especially Youth Groups.
- Training program to alleviate poverty for the improvement of social-economic status of the Targeted people, especially Youth Groups.
- Among informal Education for adult and the most disadvantage children.
- Knowledge and practices of the safe health providing, health hygienic behavior among the Group members providing Health and Nutrition program.
- To take care of Disable people of our society.
- To support Human Rights and Legal Aid for distressed poor people in targeted group.

4.00 List of Executive Committee Members:

Sl#	Name	Designation
1	Sharmin Sultana	Chairman
2	Md. Abdul Kader Akondho	Vice-Chairman
3	Dr. Md. Zahirul Islam	Secretary / General Secretary
4	Shela Akter	Finance Secretary
5	Md. Kamrul Islam	Information & Office Secretary
6	Md. Mizanur Rahman	Organizing Secretary
7	Md. Abdul Malek	Publication Secretary
8	Md. Humayan Kabir	Sports & Culture Secretary
9	Nilufa Yesmin	Socials Welfare & Women Affaird Secreatry
10	Mst. Sumiya Rahman	Executive Member
11	Bibi Fatema	Executive Member

5.00 Basis of preparation of Financial Statements

a) Basis of Accounting:

The Accounts have been prepared in Accordance with the General Accepted Accounting Principles (GAP) which is Consistent in all Material Respects with Bangladesh Accounting Standard (BAS) as Adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Proper Books of Accounts Including Cash Book and Ledger have been maintained.

b) Accounts have been maintained on Accrual Basis

c) Fixed assets are reflected at written down value, at cost less accumulated depreciation.

d) Depreciation on Fix assets has been charged on straight line method during the year at rates varying from 10% to 30% based on the estimated effective lives of the assets.

e) Figures are rounded off to the nearest Taka

Previous year's figures are rearranged where even considered necessary to confirm to the current year's presentation.

6.00 General

a) Auditor's Hafiz Ahmed & Co, Chartered Accountants have checked approximately ninety percent (90%) vouchers of Prottasha Foundation General & Others Fund Account.

b) Salaries of the employers were disbursed through bank account.



Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS

HAFIZ AHMED & CO.
Chartered Accountants

	Current Year 30-06-2022	Previous Year 30-06-2021
Note # 7.00 <u>Calculation of Fund Account:</u>		
Balance as on 01-07-2021	23,34,105.00	23,34,105.00
Less : Excess of Expenditure over Income during the year	3,21,037.00	0.00
Balance as on 01-07-2022	20,13,068.00	23,34,105.00

Note # 8.00 Calculation of Cash & Bank Balance:

Cash in Hand	46,134.00	0.00
Cash at Bank	3,64,200.00	0.00
Balance as on 30-06-2022	4,10,334.00	0.00


Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
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Chartered Accountants

Note# 9.00

Prattasha Foundation

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Schedule of Property , Plant and Equipment

AT AS 30th JUNE, 2022

Particulars	Opening Balance (01.07.2021)	Addition during the year	Total Value	Rate of Dep. (%)	Dep.Charges during the year	W.D.V.As on (30.06.2022)
Furniture & Fixture	13,22,605.00	-	13,22,605.00	-	-	13,22,605.00
Motorcycle	50,005.00	-	50,005.00	-	-	50,005.00
Bi-cycle	20,303.00	-	20,303.00	-	-	20,303.00
Training & Office Equipment	22,418.00	-	22,418.00	-	-	22,418.00
Camera	3,474.00	-	3,474.00	-	-	3,474.00
Fan	4,201.00	-	4,201.00	-	-	4,201.00
Computer & Printer	10,571.00	-	10,571.00	-	-	10,571.00
Training Room	38,058.00	-	38,058.00	-	-	38,058.00
Photocopy Machine	3,362.00	-	3,362.00	-	-	3,362.00
Pick-up Van	53,784.00	-	53,784.00	-	-	53,784.00
Car	73,953.00	-	73,953.00	-	-	73,953.00
Total	16,02,734.00	-----	16,02,734.00	-----	-----	16,02,734.00

NB: No depreciation has been charged on the addition during the year under audit.