S M Rafique & Co.
CHARTERED ACCOUNTANTS

IT • ASSURANCE • ADVISORY • TAX

CONSOLIDATED REPORT
OF
UNNAYAN SANGHA (US)
FOR THE YEAR ENDED 30th June 2022

Corporate Office : Unit # 8/C, Level # 7, Mejbahuddin Plaza, 91, New Circular Road, Malibagh, Dhaka-121
Cell : +880-1831 707 622, **E-mail :** smrcbd.2019@gmail.com
Website : www.lbangladesh.com

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CHARTERED ACCOUNTANTS
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Dated: 16 November 2022

The Governing Body of,
Unnayan Sangha (US)

Sub: **Consolidated Accounts and Report for the year ended 30 June 2022**

GENTLEMAN,

We have carried out the audit of the statement of Consolidated Financial position of the Unnayan Sangha (US) as at 30 June 2022 and the annexed statement of Income & Expenditure as on that Date with books of accounts, vouchers and other related records as maintained by trustees and as produced to us at the time of our audit and enclose the following:-

1. Statement of financial position as at 30 June 2022.
2. Statement of income & expenditure for the year ended 30 June 2022.
3. Statement of receipt & Payments for the year ended 30 June 2022.
4. Notes related to the items, which contained in the Statement of financial position including statement of Income & Expenditure accounts on that date.

That audit of the fund for the year ended 30 June 2022, was carried out in accordance with the Constitution and rules of the fund and was based on the statement submitted before us.

We report that we have obtained all the information and explanation, which we have required during the course of our audit. In our opinion, the annexed Statement of financial position, Statement of Income & Expenditure read with the other notes, schedules revealed a fair view of the financial position of the state of Members Participation Fund affairs at 30 June 2022 the results of its operation for the year ended on that date.

We would like to place on records of our appreciation for extending necessary co-operation to us by the the Governing Body of the Unnayan Sangha (US) **Consolidated Accounts and Report** during the course of our audit.

Thanking you.
Yours Faithfully.

R.S

S M Rafique & Co.
Dhaka
Chartered Accountants

S M Rafiqul Islam FCA, CISA
Senior Partner & CEO
S M Rafique & Co.
Chartered Accountants.

Corporate Office : Unit # 9/C, Level # 7
Mejbanuddin Plaza, 81, New Circular Road,
Malibagh, Dhaka-1217.
Cell : +880-1831 707 622
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Website : www.ibangladesh.com

Unnayan Sangha (US)

Statement of Consolidated Financial position

As at 30 June 2022

Particulars	Note	SMP	Donor Fund	EWF	DTRC	C C	GF	Total
A) Property, plant & equipment		7,613,467	-	-	4,661,352	4,063,802	31,487,560	47,826,182
Non-Current Assets	1.00	7,613,467	-	-	4,661,352	4,063,802	31,487,560	47,826,182
B) Current Assets		63,463,670	3,275,698	2,690,191	856,418	7,045	10,977,367	81,270,389
Loan Disbursed to Group	2.00	42,150,943	-	-	-	-	-	42,150,943
Loan to Worker Savings Fund	3.00	-	-	2,241,000	-	-	-	2,241,000
Account Receivable	4.00	-	-	-	-	-	-	-
Loan to Staff	5.00	297,393	-	-	48,800	-	96,626	442,819
Loan to WSF	6.00	-	-	-	133,000	-	-	133,000
Loan to SWF	7.00	-	-	-	120,000	-	-	120,000
Loan to project-02	8.00	-	-	-	100,000	-	-	100,000
Loan to Child City	9.00	-	-	-	98,000	-	-	98,000
Loan to General Fund	10.00	-	1,000,000	-	-	-	-	1,000,000
Loan to project-12,13	11.00	-	-	-	200,000	-	-	200,000
Monthly Saving	12.00	-	-	-	-	-	-	-
Loan to Others	13.00	2,857,342	-	-	-	-	-	2,857,342
Loan to Other Projects	14.00	4,792,200	-	100,000	50,000	-	-	4,942,200
Advance & Prepayments	15.00	348,490	-	-	-	-	-	348,490
House Loan	16.00	12,148,148	-	-	-	-	-	12,148,148
Personal Loans	17.00	-	-	227,000	-	-	-	227,000
Loan Receivable	18.00	-	-	-	-	-	10,107,475	10,107,475
Cash & Cash Equivalents	19.00	869,154	2,275,698	122,191	106,618	7,045	773,266	4,153,972
Total Assets		71,077,137	3,275,698	2,690,191	5,517,769	4,070,847	42,464,927	129,096,570
Fund & Liabilities								
Capital Fund		11,840,377	2,580,698	2,036,769	4,431,207	1,123,046	31,919,177	53,799,608
Cumulative Surplus	20.00	10,936,337	2,580,698	2,036,769	4,431,207	1,123,046	31,919,177	53,027,234
Reserve Fund	21.00	904,040	-	-	-	-	-	772,374

S M Rafique & Co. Dhaka Chartered Accountant

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Current Liabilities		59,236,760	695,000	653,422	1,086,562	2,947,800	10,545,750	75,165,294
Accounts Payable	22.00	-	-	-	-	-	-	-
Loan Payable	23.00	-	-	-	-	-	7,069,300	7,069,300
Staff Security Money	24.00	19,500	-	-	-	-	3,476,450	3,495,950
Loan from Head Office	25.00	6,525,438	-	-	-	-	-	6,525,438
Loan from Staff	26.00	-	-	-	-	775,000	-	775,000
Staff Saving Collection	27.00	-	-	-	37,806	-	-	37,806
Loan from Pro-10	28.00	-	-	-	34,246	-	-	34,246
Loan from Insurance Fund	29.00	-	-	-	50,000	-	-	50,000
Vat Payable	30.00	-	-	-	-	-	-	-
Loan From BLPP	31.00	-	-	-	156,132	-	-	156,132
Loan From DTRC	32.00	-	-	120,000	-	98,000	-	218,000
Loan from General Fund	33.00	-	695,000	409,922	625,878	2,074,800	-	3,805,600
Income Tax Payable	34.00	-	-	123,500	-	-	-	123,500
Group Saving	35.00	23,063,885	-	-	-	-	-	23,063,885
Monthly Saving (MSP)	36.00	100	-	-	-	-	-	100
Staff Saving	37.00	2,634,451	-	-	-	-	-	2,634,451
One Time Saving (MSP)	38.00	3,368,546	-	-	-	-	-	3,368,546
Loan from Others Project	39.00	5,461,604	-	-	-	-	-	5,461,604
Loan Loss Provision	40.00	1,039,398	-	-	-	-	-	1,039,398
Staff Welfare Fund	41.00	161,364	-	-	-	-	-	161,364
Insurance Fund	42.00	2,385,807	-	-	-	-	-	2,385,807
Loan From NSVC WSFD	43.00	-	-	-	130,000	-	-	130,000
Loan From Alamin		-	-	-	52,500	-	-	52,500
Loan From REE-CALL	44.00	-	-	-	-	-	-	-
Loan From REE-CALL	45.00	14,576,667	-	-	-	-	-	14,576,667
Total Fund & Liabilities		71,077,137	3,275,698	2,690,191	5,517,769	4,070,847	42,464,927	129,096,570

Finance Officer

Executive Director

S M Rafique & Co.
Chartered Accountants

S M Rafique & Co.
Dhaka
Chartered Accountants

Place- Dhaka
Dated-16 November 2022

S M Rafique & Co.
CHARTERED ACCOUNTANTS

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Unnayan Sangha (US)

Statement of Consolidated Income and Expenditure

For the year ended 30 June 2022

Particulars	SMP	Donor Fund	EWF	DTRC	C C	GF	Total
Income:							
Admission fee	11,275	-	-	-	-	-	11,275
Bank Interest	308	-	1,057	532	-	-	10,544
Nutrition Sensitive Value Chain Project (NSVCP) Funded By DFAT-ANCP-WVB	-	25,872,484	-	-	-	-	25,872,484
Bangladesh Initiative to Enhance Nutrition Security and Governance (BIeNGS) Funded By-EU-WVB	-	75,720,000	-	-	-	-	75,720,000
IIRCCL Project	-	505,000	-	-	-	-	505,000
Socio Economic Development for the Hijra (Transgender) Community Project	-	5,396,633	-	-	-	-	5,396,633
REE-CALL 2021 Project DFAT-ANCP-OXFAM Bangladesh	-	5,220,272	-	-	-	-	5,220,272
Social Economic Empowerment with Dignity and Sustainability (SEEDS) Project- Funded By-Stromme Foundation	-	18,018,370	-	-	-	-	18,018,370
Eat Safe Project	-	13,742,501	-	-	-	-	13,742,501
Eat Safe Project	-	9,365,375	-	-	-	-	9,365,375
Fund Received from OXFAM	-	-	-	-	-	5,220,272	5,220,272
Fund Received from Strome Foundation	-	-	-	-	-	17,137,008	17,137,008
Fund Received from DHRNS Project	-	-	-	-	-	131,800	131,800
Fund Received from SFP	-	-	-	-	-	2,838,462	2,838,462
Fund received from DPHE	-	-	-	-	-	1,260,000	1,260,000
Fund Received from GAIN Bangladesh	-	-	-	-	-	13,742,501	13,742,501
Fund Received from MJF	-	-	-	-	-	240,000	240,000
Fund Received from Sprecha Foundation	-	-	-	-	-	62,425	62,425
Consultant Fees	-	-	-	-	-	14,000	14,000

Biscuit-536067/Carton and 456460/Carton	-	-	-	-	-	95,040,320	95,040,320
Utility Received	-	-	-	-	-	9,000	9,000
Overhead	-	-	-	-	-	1,082,774	1,082,774
Partial Salary	-	-	-	-	-	916,026	916,026
Sale of Certificate	-	-	-	-	-	1,100	1,100
Other Sales	-	-	-	-	-	2,300	2,300
Sale of stationery	-	-	-	-	-	64,358	64,358
Sale of old materials	-	-	-	-	-	119,050	119,050
Service Charge	-	-	-	-	-	1,374,601	1,374,601
Staff Contribution	-	-	-	-	-	1,245,412	1,245,412
Bank Interest	-	-	-	-	-	8,647	8,647
Shared Management Cost	-	-	-	-	-	1,044,500	1,044,500
Training Bill	-	-	-	-	-	57,478	57,478
Fish Sales	-	-	-	13,815	-	-	13,815
Fund Received from OXFAM	-	-	-	-	-	-	-
Fund Received from SFP	-	-	-	-	-	-	-
Fund Received from Strome Foundation	-	-	-	-	-	-	-
Im.SRHR-MNH	-	-	-	-	-	-	-
Interest Rec from Other Loan	110,780	-	-	-	-	-	110,780
Interest Received from H/O	248,867	-	-	-	-	-	248,867
Loan form Sale	9,425	-	-	-	-	-	9,425
Meal Charge Received	-	-	-	1,221,947	-	-	1,221,947
Others Income	-	-	-	11,175	35,364	-	46,539
Other Sales	-	-	-	-	-	-	-
Overhead	-	-	-	-	-	-	-
Pass Book Sale	8,920	-	-	-	-	-	8,920
Multimedia Rent	-	-	-	900	-	-	900
Salary Deduction	-	-	-	-	-	-	-
Sale of Ticket	-	-	-	-	704,360	-	704,360
Sale of Egg	-	-	-	6,600	-	-	6,600
Sale of Vagetable		-	-	9,660			9,660

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Seat Rent	-	-	-	220,739	-	-	220,739
Service Charge Received	6,831,700	-	-	-	-	-	6,831,700
Staff Contribution	-	-	-	-	-	-	-
Training Bill	-	-	-	4,511,231	-	-	4,511,231
Total	**7,221,275**	**153,840,635**	**1,057**	**5,996,599**	**739,724**	**141,612,034**	**309,419,971**

Expenditure:							
Bank Charge	15,708	-	1,177	3,259	-	-	20,144
Chemical / fertilizer	-	-	-	600	-	-	600
Loan Refund to Donor		1,174,168					1,174,168
Electricity,Gas & Water bill	11,507	-	-	-	-	-	11,507
E-mail,Fax & Telephone	53,950	-	-	1,800	3,000	-	58,750
Fish Feed	-	-	-	74,840	-	-	74,840
Food & Entertainment	34,839	-	-	138,880	3,740	-	177,459
Fuel & Lubricant	155,598	-	-	39,750	2,470	-	197,818
Interest Given on Bank Loan	87,380	-	-	-	-	-	87,380
Service Charge HQ	326,000	-	-	-	-	-	326,000
Interest Given on H/O Loan	481,203	-	-	-	-	-	481,203
Interest on Group savings	977,518	-	-	-	-	-	977,518
Materials & Other Cost	-	-	-	173,555	-	-	173,555
Meal Expenses	-	-	-	3,415,856	-	-	3,415,856
Audit Fees	-	-	-	-	-	75,000	75,000
Bank Charge	-	-	-	-	-	27,165	27,165
Dish bill	-	-	-	-	-	8,400	8,400
EC & AGM Honorarium	-	-	-	-	-	265,920	265,920
Food & Entertainment	-	-	-	-	-	38,619	38,619
Fuel,oil,lubricants	-	-	-	-	-	20,734	20,734
Fund transfer to REE-CALL2021	-	-	-	-	-	5,220,272	5,220,272
Fund transfer to SEEDS Project	-	-	-	-	-	17,129,481	17,129,481
Fund Transferred to Eat Safe Project	-	-	-	-	-	13,742,501	13,742,501
Biscuit-536067/Carton and 456460/Carton	-	-	-	-	-	95,040,320	95,040,320

S M Rafique & Co.
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S M Rafique & Co. Dhaka Chartered Accountant

Meeting Cost	-	-	-	-	-	170,620	170,620
Local travel & Conv.	-	-	-	-	-	434,247	434,247
Mobile Bill	-	-	-	-	-	35,798	35,798
Internet Bill	-	-	-	-	-	26,650	26,650
Office Maintenance	-	-	-	-	-	320	320
Paper & periodicals	-	-	-	-	-	3,900	3,900
Photocopy	-	-	-	-	-	6,833	6,833
Postage & Courier	-	-	-	-	-	4,230	4,230
Printing & Publication	-	-	-	-	-	39,508	39,508
Program Cost (SFP)	-	-	-	-	-	2,316,319	2,316,319
Program Cost Youth Club	-	-	-	-	-	76,598	76,598
Program Cost Voice to Choice	-	-	-	-	-	244,209	244,209
Program Cost Spreha Foundation	-	-	-	-	-	26,845	26,845
Program Cost Safe for Seeds	-	-	-	-	-	365,902	365,902
Program Cost Safe for FRP	-	-	-	-	-	20,000	20,000
Registration Fees	-	-	-	-	-	21,929	21,929
Repair & Maintenance	-	-	-	-	-	53,319	53,319
Salary & Allowances	-	-	-	-	-	4,972,392	4,972,392
Bonus	-	-	-	-	-	587,690	587,690
Service Charge	-	-	-	-	-	77,800	77,800
Stationeries	-	-	-	-	-	86,352	86,352
Utilities	-	-	-	-	-	83,555	83,555
Program Cost DHRNS	-	-	-	-	-	41,800	41,800
Office Rent	-	-	-	-	-	35,900	35,900
Other Expenses	-	-	-	-	-	192,083	192,083
Wages	-	-	-	-	-	11,350	11,350
Training Bill paid	-	-	-	-	-	37,478	37,478
Office Rent	143,500	-	-	-	-	-	143,500
Multimedia Rent		-	-	14,715	-		14,715
Other Administrate Cost	38,460	7,964,918	-	23,620	2,210	-	8,029,208
Printing	13,054	-	-	-	1,430	-	14,484

S M Rafique & Co. Dhaka Chartered Accountants

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Program Expenses	-	109,800,001	-	-	-	-	109,800,001
Registration Fees	11,558	-	-	-	-	-	11,558
Repair & Maintenance	63,010	-	-	88,613	16,940	-	168,563
Salary & Allowances	2,239,414	34,845,804	-	783,790	153,400	-	38,022,408
Bonus			-	72,252	15,500		87,752
Wages			-	167,380	14,400		181,780
Utilities			-	175,784			175,784
Service Charge	-	-	-	364,173	331,000	-	695,173
Stationary	68,601	-	-	10,490	1,570	-	80,661
Purchase of Ranu			-	50,430			50,430
Purchase of Duck			-	11,200			11,200
Training & Workshop	3,000	-	-	21,678	-	-	24,678
Traveling & Convance	32,920	1,739,024	-	3,450	275	-	1,775,669
Loan Loss Provision	380,219	-	-	-	-	-	380,219
Depreciation	127,377	-	-	284,127	266,989	188,954	867,447
Total Expenditure	**5,264,816**	**155,523,915**	**1,177**	**5,920,242**	**812,924**	**141,730,993**	**309,254,067**
Excess of Income over expenditure	1,956,459	(1,683,280)	(120)	76,357	(73,200)	(118,959)	165,904
Total	**7,221,275**	**153,840,635**	**1,057**	**5,996,599**	**739,724**	**141,612,034**	**309,419,971**

Finance Officer

Executive Director

S M Rafique & Co.
Dhaka
Chartered Accountant

Place- Dhaka
Dated-16 November 2022

S M Rafique & Co.
Chartered Accountants

S M
Rafique & Co.
CHARTERED ACCOUNTANTS

Unnayan Sangha (US)

Statement of Consolidated Receipts and Payments

For the year ended 30 June 2022

Particulars	SMP	Donor Fund	EWF	DTRC	Child City	General Fund	Total
Opening cash and cash equivalents	**1,383,963**	**5,463,978**	**62,342**	**136,133**	**27,877**	**1,008,826**	**8,083,119**
Cash in hand	252,218	5,869	6,678	10,396	25,802	3,106	304,069
Cash at bank	693,608	5,458,109	55,664	125,737	2,075	1,005,720	7,340,913
Fixed Deposit at Bank	438,137	-	-	-	-	-	438,137
Receipts:	**85,031,869**	**154,178,004**	**288,305**	**6,411,599**	**879,724**	**150,115,408**	**396,904,909**
Bangladesh Bank	11,310,000	-		-	-		11,310,000
Group Loan (PAP)	47,755,920			-	-	-	47,755,920
Group Savings (PAP)	9,285,711			-	-	-	9,285,711
House Loan Realization	3,027,426		-	-	-	-	3,027,426
Loan Realization from IIRCCL Staff						505,000	505,000
Loan Realization from AP						2,000	2,000
Insurance Fund	547,960		-	-	-	-	547,960
Inter Branch Transaction	2,103,500		-	-	-	-	2,103,500
Loan from Alamin	-		-	315,000	-	-	315,000
Loan from EWF	-		-	-	-	130,000	130,000
Loan from General Fund	-	-	-	-	140,000	-	140,000
Loan from DFA-ZIA						300,000	300,000
Loan from Joyeta Tabasum						1,000,000	1,000,000
Loan from SDHCP						600,000	600,000
Loan from REE-CALL 2022	-		-	100,000	-	1,220,000	1,320,000
Nutrition Sensitive Value Chain Project (NSVCP) Funded By DFAT-ANCP-WVB		25,872,484					25,872,484
Bangladesh Initiative to Enhance Nutrition Security and Governance (BIeNGS) Funded By-EU-WVB		75,720,000					75,720,000
IIRCCL Project		505,000					505,000

S M Rafique & Co. Dhaka Chartered Accountants

Particulars	SMP	Donor Fund	EWF	DTRC	Child City	General Fund	Total
Socio Economic Development for the Hijra (Transgender) Community Project		5,396,633					5,396,633
REE-CALL 2021 Project DFAT-ANCP-OXFAM Bangladesh		5,220,272					5,220,272
Social Economic Empowerment with Dignity and Sustainability (SEEDS) Project- Funded By-Stromme Foundation		18,018,370					18,018,370
Eat Safe Project		13,742,501					13,742,501
Total		9,365,375					9,365,375
Loan from Unnayan Sangha HO	1,391,705	1,000					1,392,705
Loan from other fund		336,369					336,369
Other Income	-		-	11,175	35,364	-	46,539
Sale of Certificate	-		-	-	-	1,100	1,100
Sale of stationery	-		-	-	-	64,358	64,358
Loan Received from Seeds Project	-		-	-	-	400,000	400,000
Loan Refunded From DTRC	-		-	-	-	280,000	280,000
Loan Refunded From Child City						200,000	200,000
Loan Refunded From WSF						1,047,000	1,047,000
Loan Refunded From MNH			100,000				100,000
Loan Refunded From SEDHCP						1,000	1,000
Monthly Savings (MSP)	18,240		-	-	-	-	18,240
One Time Savings	2,110,161		-	-	-	-	2,110,161
Security Money Received	-		-	-	-	310,000	310,000
Staff Loan	40,000		-	-	-	-	40,000
Utlities						9,000	9,000
Staff Savings	200,422		-	-	-	-	200,422
Staff Welfare	19,549		85,870	-	-	-	105,419
TAX Received	-		101,378	-	-	-	101,378
Admission fee	11,275		-	-	-	-	11,275
Bank Interest	308	-	1,057	532	-	8,647	10,544
Vegetable & fruits	-	-	-	9,650	-	-	9,660
Egg				6,600			6,600
Advance Adjust						13,374	13,374

S M Rafique & Co. Dhaka Chartered Accountant

Particulars	SMP	Donor Fund	EWF	DTRC	Child City	General Fund	Total
Consultans fees						14,000	14,000
Biscuit						95,040,320	95,040,320
Sale of Materials						119,050	119,050
Fish Sales	-	-	-	13,815	-	-	13,815
Fund Received from OXFAM	-	-	-	-	-	5,220,272	5,220,272
Fund Received from DHRNS						131,800	131,800
Fund Received from DPHE						1,260,000	1,260,000
Fund Received from Gain Bangladesh						13,742,501	13,742,501
Fund Received from MJF						240,000	240,000
Fund Received from SFP	-	-	-	-	-	2,838,462	2,838,462
Fund Received from Spreeha Foundation						62,425	62,425
Fund Received from Strome Foundation	-	-	-	-	-	17,137,008	17,137,008
Im.SRHR-MNH	-	-	-	-	-	2,495,000	2,495,000
Interest Rec from Other Loan	110,780	-	-	-	-	-	110,780
Interest Received from H/O	248,867	-	-	-	-	-	248,867
Loan form Sale	9,425	-	-	-	-	-	9,425
Meal Charge Received	-	-	-	1,221,947	-	-	1,221,947
Multimedia Rent	-	-	-	900	-	-	900
Other Expenses	-	-	-	-	-	2,300	2,300
Overhead	-	-	-	-	-	1,082,774	1,082,774
Pass Book Sale	8,920	-	-	-	-	-	8,920
Salary Deduction	-	-	-	-	-	916,026	916,026
Sale of Ticket	-	-	-	-	704,360	-	704,360
Seat Rent	-	-	-	220,739	-	-	220,739
Shared Management Cost						1,044,500	1,044,500
Service Charge Received	6,831,700	-	-	-	-	1,374,601	8,206,301
Staff Contribution		-	-	-	-	1,245,412	1,245,412
Training Bill				4,511,231	-	57,478	4,568,709
Total receipts	**86,415,832**	**159,641,982**	**350,647**	**6,547,732**	**907,601**	**151,124,234**	**404,988,028**
Payments:							
Bangladesh Bank Loan Refund	3,383,333	-	-	-	-	-	3,383,333
Fund refunded to Shareholder	-	-	-	-	154,621	-	154,621

Particulars	SMP	Donor Fund	EWF	DTRC	Child City	General Fund	Total
Group Loan Disbursed (PAP)	54,903,000	-	-	-	-	-	54,903,000
Group Savings (PAP)	6,691,797	-	-	-	-	-	6,691,797
House Loan Disbursed	11,310,000	-	-	-	-	-	11,310,000
Insurance Fund	60,560	-	-	-	-	-	60,560
Inter Branch Transaction	2,103,500	-	-	-	-	-	2,103,500
Loan refunded to Alamin	-	-	-	475,000	-	-	475,000
Fund Refund to Donar	-	1,174,168	-	-	-	-	1,174,168
Loan refunded to G.F	-	-	-	-	200,000	-	200,000
Audit Fees	-	-	-	-	-	75,000	75,000
Bank Charge	-	-	-	-	-	27,165	27,165
Capital Expenditure	-	-	-	-	-	69,299	69,299
Dish bill	-	-	-	-	-	8,400	8,400
EC & AGM Honorarium	-	-	-	-	-	265,920	265,920
Food & Entertainment	-	-	-	-	-	38,619	38,619
Fuel,oil,lubricants	-	-	-	-	-	20,734	20,734
Fund transfer to REE-CALL2021	-	-	-	-	-	5,220,272	5,220,272
Fund transfer to SEEDS Project	-	-	-	-	-	17,129,481	17,129,481
Fund Transferred to Eat Safe Project	-	-	-	-	-	13,742,501	13,742,501
Loan refund to WSF	-	-	-	-	-	2,495,000	2,495,000
Loan to WSF	-	-	-	-	-	200,000	200,000
Biscuit-536067/Carton and 456460/Carton	-	-	-	-	-	95,040,320	95,040,320
Meeting Cost	-	-	-	-	-	170,620	170,620
Loan to SEDHCP	-	-	-	-	-	1,000	1,000
Loan to Child City	-	-	-	-	-	140,000	140,000
Loan to ARRP	-	-	-	-	-	1,194,690	1,194,690
Loan refund to IIRCCL Staff	-	-	-	-	-	453,940	453,940
Loan to AP	-	-	-	-	-	2,000	2,000
Loan refunded to Bashar	-	-	-	-	-	20,000	20,000
Loan refunded to Abu Taher	-	-	-	-	-	40,000	40,000
Loan refunded to Abdus Samad	-	-	-	-	-	30,000	30,000
Local travel & Conv.	-	-	-	-	-	434,247	434,247
Mobile Bill	-	-	-	-	-	35,798	35,798
Internet Bill	-	-	-	-	-	26,650	26,650
Office Maintenance	-	-	-	-	-	320	320

S M Rafique & Co. Dhaka Chartered Accountant

S M Rafique & Co.
CHARTERED ACCOUNTANTS

Particulars	SMP	Donor Fund	EWF	DTRC	Child City	General Fund	Total
Paper & periodicals	-	-	-	-	-	3,900	3,900
Photocopy	-	-	-	-	-	6,833	6,833
Postage & Courier	-	-	-	-	-	4,230	4,230
Printing & Publication	-	-	-	-	-	39,508	39,508
Program Cost (SFP)	-	-	-	-	-	2,316,319	2,316,319
Program Cost Youth Club	-	-	-	-	-	76,598	76,598
Program Cost Voice to Choice	-	-	-	-	-	244,209	244,209
Program Cost Spreha Foundation	-	-	-	-	-	26,845	26,845
Program Cost Safe for Seeds	-	-	-	-	-	365,902	365,902
Program Cost Safe for FRP	-	-	-	-	-	20,000	20,000
Registration Fees	-	-	-	-	-	21,929	21,929
Repair & Maintenance	-	-	-	-	-	53,319	53,319
Salary & Allowances	-	-	-	-	-	4,972,392	4,972,392
Bonus	-	-	-	-	-	587,690	587,690
Security Money Refund	-	-	-	-	-	903,000	903,000
Service Charge	-	-	-	-	-	77,800	77,800
Stationeries	-	-	-	-	-	86,352	86,352
Utilities	-	-	-	-	-	83,555	83,555
Program Cost DHRNS	-	-	-	-	-	41,800	41,800
Office Rent	-	-	-	-	-	35,900	35,900
Other Expenses	-	-	-	-	-	192,083	192,083
Loan to Rafiqul Islam	-	-	-	-	-	50,000	50,000
Loan paid to ED	-	-	-	-	-	500,000	500,000
Loan to SEEDS Project	-	-	-	-	-	400,000	400,000
Loan to REE-CALL-2021	-	-	-	-	-	1,170,000	1,170,000
Loan to Project 07	-	-	-	-	-	200,000	200,000
Loan to Project 5	-	-	-	-	-	400,000	400,000
Loan to Project 2	-	-	-	-	-	200,000	200,000
Loan to Project 1	-	-	-	-	-	200,000	200,000
Loan to Zakir Hossain	-	-	-	-	-	30,000	30,000
Loan paid to Zillur Rahman	-	-	-	-	-	10,000	10,000
Loan to Ziaur Rahman	-	-	-	-	-	50,000	50,000
Loan to Krisno Paul	-	-	-	-	-	20,000	20,000
Loan to Kamruzzaman	-	-	-	-	-	10,000	10,000

S M Rafique & Co. Dhaka Chartered Accountant

Particulars	SMP	Donor Fund	EWF	DTRC	Child City	General Fund	Total
Loan refund to Mahbubur Rahman	-	-	-	-	-	20,000	20,000
Wages	-	-	-	-	-	11,350	11,350
Training Bill paid	-	-	-	-	-	37,478	37,478
Loan refunded to Other Fund		336,369	-	-	-	-	336,369
Loan Refunded to ED			-	50,000	-	-	50,000
Loan to Genaral Fund	-	1,000,000	130,000	280,000	-	-	1,410,000
Welfare Fund Support to Staff			30,000		-	-	30,000
Monthly Savings (MSP)	177,850	-	-	-	-	-	177,850
One Time Savings	1,712,712	-	-	-	-	-	1,712,712
Service Charge to HQ	326,000				-	-	326,000
Staff Loan Disbursed	90,000	-	-	-	-	-	90,000
Staff Savings	65,000	-	-	-	-	-	65,000
TAX paid	-	-	67,280	-	-	-	67,280
Loan refunded to HO	291,705	-	-	-	-	-	291,705
Bonus	-	-	-	72,252	15,500	-	87,752
Bank Charge	15,708	-	1,177	3,259	-	-	20,144
Chemical / fertilizer	-	-	-	600	-	-	600
Electricity,Gas & Water bill	11,507	-	-	-	-	-	11,507
Multimedia Rent	-	-	-	14,715	-	-	14,715
E-mail,Fax & Telephone	53,950	-	-	1,800	3,000	-	58,750
Fish Feed	-	-	-	74,840	-	-	74,840
Food & Entertainment	34,839	-	-	138,880	3,740	-	177,459
Fuel & Lubricant	155,598	-	-	39,750	2,470	-	197,818
Interest Given on Bank Loan	87,380	-	-	-	-	-	87,380

S M Rafique & Co. Dhaka Chartered Accountants

S M Rafique & Co.
CHARTERED ACCOUNTANTS

Particulars	SMP	Donor Fund	EWF	DTRC	Child City	General Fund	Total
Interest Given on H/O Loan	481,203	506,000	-	-	-	-	987,203
Interest on Group savings	977,518	-	-	-	-	-	977,518
Materials & Other Cost	-	-	-	173,555	-	-	173,555
Meal Expenses	-	-	-	3,415,855	-	-	3,415,856
Office Rent	143,500	-	-	-	-	-	143,500
Other Administrate Cost	38,460	7,964,918	-	23,620	2,210	-	8,029,208
Purchases of Duck				11,200		-	11,200
Purchases of Ranu	-	-	-	50,430	-	-	50,430
Printing	13,054	-	-	-	1,430	-	14,484
Program Expenses	-	109,800,001	-	-	-	-	109,800,001
Registration Fees	11,558	-	-	-	-	-	11,558
Repair & Maintenance	63,010	-	-	88,613	16,940	-	168,563
Salary & Allowances	2,239,414	34,845,804	-	783,790	153,400	-	38,022,408
Service Charge	-	-	-	364,173	331,000	-	695,173
Stationary	68,601	-	-	10,490	1,570	-	80,661
Utilities	-	-	-	175,784	-	-	175,784
Wages	-	-	-	167,380	14,400	-	181,780
Training & Workshop	3,000	-	-	21,678	-	-	24,678
Traveling & Conveyance	32,920	1,739,024	-	3,450	275	-	1,775,669
Total payments	85,546,677	157,366,284	228,457	6,441,114	900,556	150,350,968	400,834,057

Closing cash and cash equivalents	869,154	2,275,698	122,191	106,618	7,045	773,266	4,153,972
Cash in hand	174,858	1,807	3,687	6,630	4,970	5,805	197,757
Cash at Bank	256,159	2,273,891	118,504	99,988	2,075	767,461	3,518,078
Fixed Deposit at Bank	438,137	-		-	-	-	438,137
Total	86,415,832	159,641,982	350,647	6,547,732	907,601	151,124,234	404,988,028

Finance Officer

Executive Director

S M Rafique & Co.
Chartered Accountants

S M Rafique & Co. ★ Dhaka ★ Chartered Accountant

Place- Dhaka
Dated-16 November 2022

S M
Rafique & Co.
CHARTERED ACCOUNTANTS

Unnayan Sangha (US)

Notes to the Accounts

<u>For the year ended 30 June 2022</u>

		SMP	Donor Fund	EWF	DTRC	CC	GF	Total
1.00	Property, plant & equipment							
	As Per Last Acc	9,084,550	-	-	34,774,791	5,832,600	4,417,239	54,109,180
	Add: Addition During The Year	-	-	-	-	-	69,299	69,299
		9,084,550	-	-	34,774,791	5,832,600	4,486,538	54,178,479
	Less: Sale/ Adjustment During The Year	32,124	-	-	-	-	-	32,124
	Balance as at 30. 06. 2022	9,052,426	-	-	34,774,791	5,832,600	4,486,538	54,146,355
	Accoumulated Depreciation							
	As Per Last Acc	1,311,582	-	-	-	1,501,810	2,828,290	5,641,682
	Add: Addition During The Year	127,377	-	-	284,127	266,989	-	678,493
		1,438,959	-	-	284,127	1,768,799	2,828,290	6,320,175
	Add: Transfer From DTRC						29,829,312	29,829,312
	Less: Sale/ Adjustment During The Year	-	-	-	29,829,312	-	-	29,829,312
	Balance as at 30. 06. 2022	1,438,959	-	-	4,661,352	1,768,799	31,487,560	79,012,478
	Write Down Value as at 30. 06. 2022	7,613,467	-	-	30,113,439	4,063,802	31,487,560	79,012,478
2.00	**Loan Disbursed to Group**							
	As Per Last Acc	35,003,863			-			35,003,863
	Add: Loan Disbursed	54,903,000			-			54,903,000
		89,906,863	-	-	-	-	-	89,906,863
	Less: Realized during the year	47,755,920			-			47,755,920
	Balance as at 30. 06. 2022	42,150,943	-	-	-	-	-	42,150,943
3.00	**Loan to Worker Savings Fund**							
	As Per Last Acc			2,241,000	-			2,241,000
	Add: Loan Disbursed			-	-			-
		-	-	2,241,000	-	-	-	2,241,000
	Less: Realized during the year			-	-			-
	Balance as at 30. 06. 2022	-	-	2,241,000	-	-	-	2,241,000

S M Rafique & Co.
CHARTERED ACCOUNTANTS

S M Rafique & Co. * Dhaka * Chartered Accountant

4.00 Account Receivable							
As Per Last Acc				167,910			167,910
Add: Loan Disbursed				-			-
	-	-	-	167,910	-	-	167,910
Less: Realized during the year				167,910			167,910
Balance as at 30. 06. 2022	-	-	-	-	-	-	-
5.00 Staff Loan							
As Per Last Acc	247,393		-	48,800		110,000	406,193
Add: Loan Disbursed	90,000			-			90,000
	337,393	-	-	48,800	-	110,000	496,193
Less: Realized during the year	40,000			-		13,374	53,374
Balance as at 30. 06. 2022	297,393	-	-	48,800	-	96,626	442,819
6.00 Loan to WSF							
As Per Last Acc			-	779,000			779,000
Add: Loan Disbursed				-			-
	-	-	-	779,000	-	-	779,000
Less: Adjustment during the year				646,000			
Less: Realized during the year				-			-
Balance as at 30. 06. 2022	-	-	-	133,000	-	-	779,000
7.00 Loan to SWF							
As Per Last Acc				120,000			120,000
Add: Loan Disbursed				-			-
	-	-	-	120,000	-	-	120,000
Less: Realized during the year				-			-
Balance as at 30. 06. 2022	-	-	-	120,000	-	-	120,000
8.00 Loan to Projects-02							
As Per Last Acc				100,000			100,000
Add: Loan Disbursed				-			-
	-	-	-	100,000	-	-	100,000
Less: Realized during the year				-			-
Balance as at 30. 06. 2022	-	-	-	100,000	-	-	100,000

S M Rafique & Co. Dhaka Chartered Accountant

S M Rafique & Co.
CHARTERED ACCOUNTANTS

9.00	**Loan to Child City**							
	As Per Last Acc				98,000			98,000
	Add: Loan Disbursed				-			-
		-	-	-	98,000	-	-	98,000
	Less: Realized during the year				-			-
	Balance as at 30. 06. 2022	-	-	-	98,000	-	-	98,000
10.00	**Loan to General Fund**							
	As Per Last Acc				98,000			98,000
	Add: Loan Disbursed		1,001,000		-			1,001,000
		-	1,001,000	-	98,000	-	-	1,099,000
	Less: Realized during the year		1,000		-			1,000
	Balance as at 30. 06. 2022	-	1,000,000	-	98,000	-	-	1,098,000
11.00	**Loan to Projects-12,13**							
	As Per Last Acc				200,000			200,000
	Add: Loan Disbursed				-			-
		-	-	-	200,000	-	-	200,000
	Less: Realized during the year				-			-
	Balance as at 30. 06. 2022	-	-	-	200,000	-	-	200,000
12.00	**Monthly Saving**							
	As Per Last Acc	-			-			-
	Add: Loan Disbursed	-			-			-
		-	-	-	-	-	-	-
	Less: Adjust during the year	-			-			-
	Balance as at 30. 06. 2022	-	-	-	-	-	-	-
13.00	**Loan to Others**							
	As Per Last Acc	2,781,326		-	-		-	2,781,326
	Add: Loan Disbursed	76,016			-			76,016
		2,857,342	-	-	-	-	-	2,857,342
	Less: Realized during the year	-			-			-
	Balance as at 30. 06. 2022	2,857,342	-	-	-	-	-	2,857,342
14.00	**Loan to Other Projects**							
	As Per Last Acc	2,688,700		100,000	50,000	-		2,838,700
	Add: Loan Disbursed	2,103,500			-			2,103,500
		4,792,200	-	100,000	50,000	-	-	4,942,200
	Less: Realized during the year	-			-			-
	Balance as at 30. 06. 2022	4,792,200	-	100,000	50,000	-	-	4,942,200

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15.00	**Advance & Prepayment**							
	As Per Last Acc	348,490			-		-	348,490
	Add: Loan Disbursed	-			-			-
		348,490	-	-	-	-	-	348,490
	Less: Realized during the year	-			-		-	-
	Balance as at 30. 06. 2022	348,490	-	-	-	-	-	348,490
16.00	**House Loan**							
	As Per Last Acc	3,865,574			-		-	3,865,574
	Add: Loan Disbursed	11,310,000			-			11,310,000
		15,175,574	-	-	-	-	-	15,175,574
	Less: Realized during the year	3,027,426			-			3,027,426
	Balance as at 30. 06. 2022	12,148,148	-	-	-	-	-	12,148,148
17.00	**Personal Loan**							
	As Per Last Acc			227,000	-			227,000
	Add: Loan Disbursed				-			-
		-	-	227,000	-	-	-	227,000
	Less: Realized during the year				-			-
	Balance as at 30. 06. 2022	-	-	227,000	-	-	-	227,000
18.00	**Loan Receivable**							
	As Per Last Acc				-		11,794,442	11,794,442
	Add: Loan Disbursed				-		3,992,233	3,992,233
		-	-	-	-	-	15,786,695	15,786,695
	Less: Adjust during the year						899,970	899,970
	Less: Realized during the year				-		4,779,250	4,779,250
	Balance as at 30. 06. 2022	-	-	-	-	-	10,107,475	10,107,475
19.00	**Cash & Cash Equivalents**							
	Cash in Hand	171,858	1,807	3,687	6,630	4,970	5,805	197,757
	Cash at Bank	256,159	2,273,891	118,504	99,988	2,075	767,461	3,518,078
	Fixed Deposit	438,137						
	Balance as at 30. 06. 2022	869,154	2,275,698	122,191	106,618	7,045	773,266	3,715,835
20.00	**Cumulative Surplus**							
	As Per Last Acc	8,950,686	4,263,978	1,981,018	34,184,162	1,350,867	2,208,824	52,939,535
	Add: Excess of Expenditure Over Income	1,956,459	(1,683,280)	(120)	76,357	(73,200)	(118,959)	157,257
	Add: Assets Transfer from DTRC			85,870	-		29,829,312	29,915,182
	Add: Adjustment during the year	29,192		-	-	-		
		10,936,337	2,580,698	2,066,769	34,260,519	1,277,667	31,919,177	83,011,974

S M Rafique & Co. Dhaka Chartered Accountant

	Less: Adjustment during the year	-		-	-	154,621	-	154,621
	Less: Transfer to General fund			30,000	29,829,312		-	
	Balance as at 30. 06. 2022	10,936,337	2,580,698	2,036,769	4,431,207	1,123,046	31,919,177	82,857,353
21.00	**Reserve Fund**							
	As Per Last Acc	904,040	-	-	-	-	-	904,040
	Add: Loan Disbursed	-			-	-		-
		904,040	-	-	-	-	-	904,040
	Less: Realized during the year				-	-		-
	Balance as at 30. 06. 2022	904,040	-	-	-	-	-	904,040
22.00	**Accounts Payable**							
	As Per Last Acc				15,574		-	15,574
	Add: Loan Disbursed				-			-
		-	-	-	15,574	-	-	15,574
	Less: Realized during the year				- 15,574			15,574
	Balance as at 30. 06. 2022	-	-	-	-	-	-	-
23.00	**Loan Payable**							
	As Per Last Acc				-		8,412,897	8,412,897
	Add: Loan Disbursed				-		3,285,313	3,285,313
		-	-	-	-	-	11,698,210	11,698,210
	Less: Adjust during the year						899,970	899,970
	Less: Refund during the year				-		3,728,940	3,728,940
	Balance as at 30. 06. 2022	-	-	-	-	-	7,069,300	7,069,300
24.00	**Staff Security Money**							
	As Per Last Acc	19,500		-	-		4,069,450	4,088,950
	Add: Loan Disbursed				-		310,000	310,000
		19,500	-	-	-	-	4,379,450	4,398,950
	Less: Realized during the year				-		903,000	903,000
	Balance as at 30. 06. 2022	19,500	-	-	-	-	3,476,450	3,495,950
25.00	**Loan from Head Office**							
	As Per Last Acc	5,425,438		-	-	-		5,425,438
	Add: Adjustment during the year	1,391,705		-	-	-		1,391,705
		6,817,143	-	-	-	-	-	6,817,143
	Less: Refund during the year	291,705		-	-	-		291,705
	Balance as at 30. 06. 2022	6,525,438	-	-	-	-	-	6,525,438

S M Rafique & Co. Dhaka Chartered Accountant

26.00	**Loan from Staff**							
	As Per Last Acc	-		-	-	775,000	-	775,000
	Add: Loan Disbursed				-	-		-
		-	-	-	-	775,000	-	775,000
	Less: Realized during the year				-	-		-
	Balance as at 30. 06. 2022	-	-	-	-	775,000	-	775,000
27.00	**Staff Saving Collection**							
	As Per Last Acc	-		-	37,806			37,806
	Add: Loan Disbursed	-			-			-
		-	-	-	37,806	-	-	37,806
	Less: Realized during the year	-			-			-
	Balance as at 30. 06. 2022	-	-	-	37,806	-	-	37,806
28.00	**Loan from Pro-10**							
	As Per Last Acc	-		-	34,246			34,246
	Add: Loan Disbursed				-			-
		-	-	-	34,246	-	-	34,246
	Less: Realized during the year				-			-
	Balance as at 30. 06. 2022	-	-	-	34,246	-	-	34,246
29.00	**Loan from Insurance Fund**							
	As Per Last Acc	-		-	50,000			50,000
	Add: Loan Disbursed				-			-
		-	-	-	50,000	-	-	50,000
	Less: Realized during the year				-			-
	Balance as at 30. 06. 2022	-	-	-	50,000	-	-	50,000
30.00	**Vat Payable**							
	As Per Last Acc				2,926			2,926
	Add: Loan Disbursed				-			-
		-	-	-	2,926	-	-	2,926
	Less: Realized during the year				2,926			2,926
	Balance as at 30. 06. 2022	-	-	-	-	-	-	-
31.00	**Loan From BLPP**							
	As Per Last Acc			-	156,132			156,132
	Add: Loan Disbursed				-			-
		-	-	-	156,132	-	-	156,132
	Less: Realized during the year				-			-
	Balance as at 30. 06. 2022	-	-	-	156,132	-	-	156,132

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32.00	**Loan From DTRC**							
	As Per Last Acc			120,000	-	98,000		218,000
	Add: Loan Disbursed				-			-
		-	-	120,000	-	98,000	-	218,000
	Less: Realized during the year				-			-
	Balance as at 30. 06. 2022	-	-	120,000	-	98,000	-	218,000
33.00	**Loan From General Fund**							
	As Per Last Acc		1,200,000	539,922	1,501,878	2,134,800		5,376,600
	Add: Loan Disbursed		1,000	-	-	140,000		141,000
		-	1,201,000	539,922	1,501,878	2,274,800	-	5,517,600
	Less: Adjustment with WSF				646,000	-		
	Add: Loan from REE-CALL				50,000	-		
	Less: Realized during the year		506,000	130,000	280,000	200,000		1,116,000
	Balance as at 30. 06. 2022	-	695,000	409,922	625,878	2,074,800	-	4,401,600
34.00	**Income Tax Payable**							
	As Per Last Acc			89,402	-			89,402
	Add: Loan Disbursed			101,378	-			101,378
		-	-	190,780	-	-	-	190,780
	Less: Realized during the year			67,280	-			67,280
	Balance as at 30. 06. 2022	-	-	123,500	-	-	-	123,500
35.00	**Group Saving**							
	As Per Last Acc	20,469,971		-	-			20,469,971
	Add: Saving Collection during the year	9,285,711			-			9,285,711
		29,755,682	-	-	-	-	-	29,755,682
	Less: Saving Refund during the year	6,691,797			-			6,691,797
	Balance as at 30. 06. 2022	23,063,885	-	-	-	-	-	23,063,885
36.00	**Monthly Saving (MSP)**							
	As Per Last Acc	112,886		-	-			112,886
	Add: Saving Collection during the year	-			-			-
		112,886	-	-	-	-	-	112,886
	Less: Adjust during the year	112,786						
	Less: Saving Refund during the year	-			-			-
	Balance as at 30. 06. 2022	100	-	-	-	-	-	112,886

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CHARTERED ACCOUNTANTS

37.00	**Staff Saving**							
	As Per Last Acc	2,499,029		-	-			2,499,029
	Add: Saving Collection during the year	-						
	Add: Adjustment during the year	200,422			-			200,422
		2,699,451	-	-	-	-	-	2,699,451
	Less: Saving Refund during the year	65,000			-			65,000
	Balance as at 30. 06. 2022	2,634,451	-	-	-	-	-	2,634,451
38.00	**One Time Saving (MSP)**							
	As Per Last Acc	2,971,097		-	-			2,971,097
	Add: Saving Collection during the year	2,110,161			-			2,110,161
		5,081,258	-	-	-	-	-	5,081,258
	Less: Saving Refund during the year	1,712,712			-			1,712,712
	Balance as at 30. 06. 2022	3,368,546	-	-	-	-	-	3,368,546
39.00	**Loan from Others Project**							
	As Per Last Acc	3,358,104		-	-			3,358,104
	Add: Adjustment during the year	-						
	Add: Loan Disbursed	2,103,500			-			2,103,500
		5,461,604	-	-	-	-	-	5,461,604
	Less: Realized during the year	-			-			-
	Balance as at 30. 06. 2022	5,461,604	-	-	-	-	-	5,461,604
40.00	**Loan Loss Provision**							
	As Per Last Acc	659,179		-	-			659,179
	Add: Loan Disbursed	380,219			-			380,219
		1,039,398	-	-	-	-	-	1,039,398
	Less: Realized during the year				-			-
	Balance as at 30. 06. 2022	1,039,398	-	-	-	-	-	1,039,398
41.00	**Staff Welfare Fund**				-			
	As Per Last Acc	141,815		-	-			141,815
	Add: Loan Disbursed	19,549			-			19,549
		161,364	-	-	-	-	-	161,364
	Less: Realized during the year	-			-			-
	Balance as at 30. 06. 2022	161,364	-	-	-	-	-	161,364

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42.00	**Insurance Fund**							
	As Per Last Acc	1,898,407		-	-			1,898,407
	Add: Loan Disbursed	547,960			-			547,960
		2,446,367	-	-	-	-	-	2,446,367
	Less: Realized during the year	60,560			-			60,560
	Balance as at 30. 06. 2022	2,385,807	-	-	-	-	-	2,385,807
43.00	**Loan From NSVC WSFD**							
	As Per Last Acc	-		-	-			-
	Add: Loan Disbursed	-			130,000			130,000
		-	-	-	130,000	-	-	130,000
	Less: Realized during the year	-			-			-
	Balance as at 30. 06. 2022	-	-	-	130,000	-	-	130,000
44.00	**Loan From REE-CALL**							
	As Per Last Acc	-		-	50,000			50,000
	Add: Loan Disbursed	-			-			-
		-	-	-	50,000	-	-	50,000
	Less: Realized during the year	-			50,000			50,000
	Balance as at 30. 06. 2022	-	-	-	-	-	-	-
45.00	**Loan From Bangladesh**							
	As Per Last Acc	6,650,000		-	-			6,650,000
	Add: Loan Disbursed	11,310,000			-			11,310,000
		17,960,000	-	-	-	-	-	17,960,000
	Less: Realized during the year	3,383,333			-			3,383,333
	Balance as at 30. 06. 2022	14,576,667	-	-	-	-	-	14,576,667

S M Rafique & Co. Dhaka Chartered Accountants

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CHARTERED ACCOUNTANTS

Unnayan Sangha (US)

General Fund

Schedule of Property, plant and equipment

As at 30 June 2022

Shedule - A

SL	Particulars	Cost					Rate (%)	Depreciation				Written down value as on 30.06.22
		Balance as on 30.06.21	Addition		Sale/Adjust during the year	Balance as on 30.06.22		Balance as on 30.06.21	Charged for the year	Adjustment During the year	Balance as on 30.06.22	
			During the year	Transfer from DTRC								
1	Land	217,921	-	29,829,312		30,047,233	0	-	-	-	-	30,047,233
2	Building	121,678	-	-		121,678	5	118,436	162	-	118,598	3,080
3	Motor cycle	2,330,723		-	-	2,330,723	10	1,404,148	92,657	-	1,496,806	833,917
4	Bi-Cycle	14,650	-	-		14,650	20	14,589	12	-	14,601	49
5	Furniture & Fixtur	395,225	-	-		395,225	10	216,936	17,829	-	234,765	160,460
6	Equipment	327,862	69,299	-		397,161	15	297,380	14,967	-	312,347	84,814
7	Deep Tube-well	117,000	-	-		117,000	15	115,982	153	-	116,135	865
8	Computer	280,000	-	-		280,000	15	190,238	13,464	-	203,703	76,297
9	Laptop	256,100	-	-		256,100	15	82,887	25,982	-	108,869	147,231
10	Television	12,000	-	-		12,000	20	9,483	503	-	9,987	2,013
11	Photocopier	50,000	-	-		50,000	15	33,971	2,404	-	36,375	13,625
12	Printer	88,400	-	-		88,400	15	56,685	4,757	-	61,442	26,958
13	Scaner	7,000	-	-		7,000	15	4,756	337	-	5,093	1,907
14	Refrigerator	22,000	-	-		22,000	15	14,947	1,058	-	16,005	5,995
15	Electric equipment	160,680	-	-		160,680	15	65,523	14,274	-	79,797	80,883
16	Digital Camera	16,000	-	-		16,000	15	13,374	394	-	13,768	2,232
	Total 2021-2022	4,417,239	69,299	29,829,312	-	34,315,850		2,639,337	186,954	-	2,828,290	31,487,560
	Total 2020-2021	4,306,949	187,290	-	77,000	4,417,239		2,436,471	202,866	-	2,639,337	1,777,902

S M Rafique & Co.
CHARTERED ACCOUNTANTS

S M Rafique & Co. Chartered Accountants Dhaka

Unnayan Sangha (US)

Savings Management Programme

Schedule of property plant & equipment

For the year ended 30 June 2022

SL	Particulars	Cost				Rate (%)	Depreciation				Written down value as on 30/06/2022
		Balance as on 01/07/2021	Addition		Balance as on 30/06/2022		Balance as on 01/07/2021	Depreciation during the year	Adjustment during the year	Balance as on 30/06/2022	
			Purchase during the year	Transfer from Donar							
1	Furniture & Fixture	673,650	-	-	673,650	10%	-	67,365	-	67,365	606,285
2	Tubewel	22,400	-	-	22,400	10%	-	2,240	-	2,240	20,160
3	Tin Shed	1,850,000	-	-	1,850,000	5%	-	92,500	-	92,500	1,757,500
4	Half Building	420,000	-	-	420,000	5%	-	21,000	-	21,000	399,000
5	Motor Bike	280,000	-	-	280,000	15%	-	42,000	-	42,000	238,000
6	Bicycle	14,000	-	-	14,000	20%	-	2,800	-	2,800	11,200
7	Land	5,740,000	-	-	5,740,000	0%	-	-	-	-	5,740,000
8	Electric equipment	34,500	-	-	34,500	20%	-	6,900	-	6,900	27,600
9	Solar Plant	35,000	-	-	35,000	20%	-	7,000	-	7,000	28,000
10	Pump Machine	15,000	-	-	15,000	20%	-	3,000	-	3,000	12,000
	Total: 2022	**9,084,550**	-	-	**9,084,550**		-	**244,805**	-	**276,929**	**8,807,621**

	Total: 2021	**9,084,550**			**9,084,550**		671,090	**183,675**	-	854,764	8,229,786

S M Rafique & Co.
CHARTERED ACCOUNTANTS

S M Rafique & Co. Dhaka Chartered Accountant

Unnayan Sangha (US)

Unnayan Sangha-Child City

Schedule of property,plant and equipment

As at 30 June 2022

Sl#	Particulars	Cost			Rate	Depreciation			Written down value as on 30.06.2022
		Balance as on 01.07.2021	Addition During the year	Balance as on 30.06.2022	(%)	Balance as on 01.07.2021	Charged during the year	Balance as on 30.06.2022	
1	Small Shed	720,250	-	720,250	5%	162,935	27,866	190,801	529,449
2	Staircase	271,340	-	271,340	5%	81,368	9,499	90,867	180,473
3	Small Road	650,526	-	650,526	10%	288,369	36,216	324,585	325,941
4	Sculpture	370,769	-	370,769	5%	105,595	13,259	118,854	251,915
5	Air Boat	32,070	-	32,070	20%	19,755	2,463	22,218	9,852
6	Indore Ride	23,000	-	23,000	15%	10,994	1,801	12,795	10,205
7	Paddle Boat	347,155	-	347,155	15%	165,931	27,184	193,115	154,040
8	Ride cost	48,490	-	48,490	10%	16,676	3,181	19,857	28,633
9	Hunny Swing & Marry Go Round	3,213,000	-	3,213,000	5%	589,990	131,151	721,141	2,491,860
10	Elect.Equipment	156,000	-	156,000	15%	60,197	14,370	74,567	81,433
	Total: 2022	**5,832,600**	-	**5,832,600**		**1,501,810**	**266,989**	**1,768,799**	**4,063,802**

	Total : 2021	5,826,600	6,000	5,832,600		1,212,610	289,200	1,501,810	4,330,790

S M Rafique & Co. Dhaka Chartered Accountant

S M Rafique & Co.
CHARTERED ACCOUNTANTS

SM Rafique & Co.
CHARTERED ACCOUNTANTS

Unnayan Sangha (US)

Development Training and Resource Center (DTRC)

Schedule of property,plant and equipment

As at 30 June 2022

Particulars	Cost			Rate	Depreciation			Adjustment	Written down value as on 30.06.22
	Balance as on 30.06.21	Addition During the year	Balance as on 30.06.22	(%)	Balance as on 30.06.21	Charged during the year	Balance as on 30.06.22		
Land	29,829,312	-	29,829,312	-	-	-	-	29,829,312	-
Excavation	169,517	-	169,517	10	144,073	2,544	146,617	-	22,900
Machinery	40,748	-	40,748	15	40,748	-	40,748	-	-
Shallow Tube-well	27,865	-	27,865	20	27,865	-	27,865	-	-
Building	5,087,101	-	5,087,101	5	1,552,811	176,715	1,729,526	-	3,357,576
Equipment	57,727	-	57,727	15	52,227	825	53,052	-	4,675
Training Centre	134,166	-	134,166	10	127,925	624	128,549	-	5,617
Fencing	140,503	-	140,503	20	107,392	6,622	114,014	-	26,489
Office & Store	68,916	-	68,916	10	63,802	511	64,313	-	4,603
Overhead Tank	200	-	200	10	200	-	200	-	-
Furniture & Fixtures	146,658	-	146,658	10	102,755	4,390	107,145	-	39,513
Deep Tube-well	366,831	-	366,831	20	366,831	-	366,831	-	-
Ceiling Fan	164,836	-	164,836	10	52,895	11,194	64,089	-	100,747
Shallow Machine	13,400	-	13,400	20	13,400	-	13,400	-	-
Electrical Equipment	156,892	-	156,892	20	150,344	1,310	151,654	-	5,238
Water Pump & Tank	63,697	-	63,697	15	44,772	2,839	47,611	-	16,086
Soft furnished	75,551	-	75,551	25	72,715	709	73,424	-	2,127
Generator	38,695	-	38,695	15	28,250	1,567	29,817	-	8,878
Air Cooler	283,290	-	283,290	20	241,356	8,387	249,743	-	33,547
Boundary	1,379,231	-	1,379,231	5	352,835	51,320	404,155	-	975,076
Air Conditioner	211,685	-	211,685	20	138,834	14,570	153,404	-	58,281
Total: 2022	**38,456,821**	-	**38,456,821**		**3,682,030**	**284,127**	**3,966,157**	**29,829,312**	**4,661,352**
Total : 2021	**38,400,831**	**55,990**	**38,456,821**		**3,374,878**	**307,151**	**3,682,030**	-	**34,774,791**

S M Rafique & Co. ★ Dhaka ★ Chartered Accountant