

**Independent Auditor's Report
&
Audited Consolidated Financial Statements
Of
ActionAid Bangladesh
For the year ended 31 December 2022**

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MABS & J Partners
Chartered Accountants

Independent Auditor's Report

To the Senior Leadership Team of ActionAid Bangladesh

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of **ActionAid Bangladesh**, which comprise the consolidated statement of financial position as at 31 December 2022, and the consolidated statement of income and expenditure, consolidated statement of receipts and payments and consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the consolidated financial position of the organization as at 31 December 2022 and its financial performance for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Foreign Donation (Voluntary Activities) Regulation Act 2016 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 financial statements section of our report. We are independent of the organization 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 and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. 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 consolidated financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs) and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 the organization or to cease operations, or has no realistic alternative but to do so.

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

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatements, 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 consolidated financial statements.

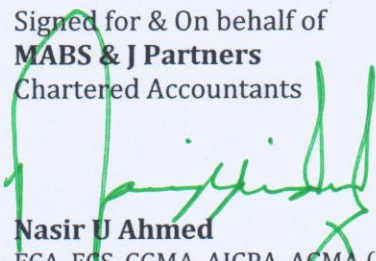
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Auditor's report to the related disclosures in the financial statement 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 organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statement represents 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 could not identify during our audit.

Place: **Dhaka, Bangladesh**
Dated: 12 JUN 2023

Signed for & On behalf of
MABS & J Partners
Chartered Accountants


Nasir U Ahmed
FCA, FCS, CGMA, AICPA, ACMA (UK), FCA (England & Wales)
Deputy Managing Partner
ICAB Enrollment No: 0535
DVC No:2306120535AS820662

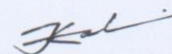
ActionAid Bangladesh
Consolidated Statement of Financial Position
As at 31 December 2022

Particulars	Notes	Amount in Taka	
		31 December 2022	31 December 2021
Assets			
A. Non-Current Assets			
		1,700,002	1,700,002
Property, plant and equipment	3.0	2	2
Fixed deposit	4.0	1,700,000	1,700,000
B. Current Assets			
		76,769,921	79,605,335
Advance, deposits and prepayments	5.0	15,249,127	17,877,583
Accounts receivable	6.0	5,506,115	8,451,597
Cash and cash equivalents	7.0	56,014,679	53,276,154
Total Assets [A+B]		78,469,923	81,305,337
Fund and Liabilities			
C. Fund Account			
		23,568,184	13,533,409
Property, plant and equipment fund	8.0	2	2
Unutilized fund	9.0	21,868,182	11,833,408
Endowment fund-UBICO	10.0	1,700,000	1,700,000
D. Current Liabilities			
		54,901,739	67,771,928
Accounts payable	11.0	19,185,242	20,225,213
Provisions and accruals	12.0	35,716,497	47,546,715
Total Fund and Liabilities[C+D]		78,469,923	81,305,337

The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.



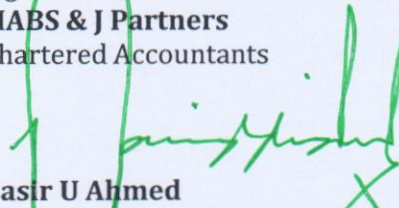
Head of Finance
ActionAid Bangladesh



Country Director
ActionAid Bangladesh

This is the Consolidated Statement of Financial Position referred to in our separate report of even date.

Signed for & On behalf of
MABS & J Partners
Chartered Accountants



Nasir U Ahmed
FCA, FCS, CGMA, AICPA, ACMA (UK), FCA (England & Wales)
Deputy Managing Partner
ICAB Enrollment No: 0535
DVC No:2306120535AS820662


Place: **Dhaka, Bangladesh**

Dated: 12 JUN 2023

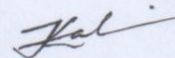
ActionAid Bangladesh
Consolidated Statement of Income and Expenditure
For the Period Ended 31 December 2022

Particulars	Notes	Amount in Taka	
		31 December 2022	31 December 2021
Income			
Grants income	13.0	919,600,152	971,626,753
Total Income		919,600,152	971,626,753
Expenditure			
Human resource cost	14.0	398,403,692	394,772,655
Program cost	15.0	439,956,658	500,897,589
Travel cost	16.0	11,844,054	6,197,222
Operational cost	17.0	69,395,748	69,759,287
Total Expenditure		919,600,152	971,626,753

The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.



Head of Finance
ActionAid Bangladesh



Country Director
ActionAid Bangladesh

This is the Consolidated Statement of Income and Expenditures referred to in our separate report of even date.

Signed for & On behalf of
MABS & J Partners
Chartered Accountants

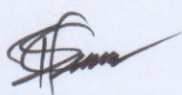

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Place: **Dhaka, Bangladesh**
Dated: 12 JUN 2023

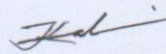
ActionAid Bangladesh
Consolidated Statement of Receipts and Payments
For the period from 01 January 2022 to 31 December 2022

Particulars	Notes	Amount in Taka	
		31 December 2022	31 December 2021
A. Opening Balance		54,976,154	74,854,286
Fixed deposit	4.0	1,700,000	1,700,000
Cash in hand	7.0	200,000	99,044
Cash at bank	7.2	53,076,154	73,055,242
B. Receipts		953,466,701	974,318,827
Grant received	9.1	952,411,366	970,547,145
ActionAid (AA) affiliate organizations	6.1	963,580	3,692,358
Other Receipts	11.3	91,755	79,324
Total of Opening Balances & Receipts [A+B]		1,008,442,856	1,049,173,113
C. Payments		950,728,177	994,196,959
Human resource cost	14.0	402,718,714	384,796,270
Program cost	15.0	446,714,429	521,172,825
Travel cost	16.0	11,549,289	5,925,733
Operational cost	17.0	66,898,982	75,989,545
Unutilized fund refunded to donor	9.1	22,776,440	6,263,588
Other payments	11.3	70,323	49,000
D. Closing Balance		57,714,679	54,976,154
Fixed deposit	04.0	1,700,000	1,700,000
Cash in hand	07.0	99,073	200,000
Cash at bank	07.1	55,915,606	53,076,154
Total of Payments & Closing Balances [C+D]		1,008,442,856	1,049,173,113

The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.



Head of Finance
ActionAid Bangladesh



Country Director
ActionAid Bangladesh

This is the Consolidated Statement of Receipts and Payments referred to in our separate report of even date.

Signed for & On behalf of
MABS & J Partners
Chartered Accountants


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Deputy Managing Partner
ICAB Enrollment No: 0535
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Place: **Dhaka, Bangladesh**
Dated: 12 JUN 2023

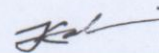
ActionAid Bangladesh
Consolidated Statement of Cash Flows
For the year ended 31 December 2022

Particulars	Notes	Amount in Taka	
		31 December 2022	31 December 2021
Cash Flows from operating activities			
Net cash provided by/(used in) operating activities	20.00	2,738,524	(19,878,131)
Cash flows from investing activities			
Purchase of tangible fixed assets		-	-
Cash flows from financing activities			
Net cash (used in) / provided by investing activities		-	-
Changes in cash and cash equivalents in the year		2,738,524	(19,878,131)
Cash and cash equivalents at the beginning of the year		53,276,156	73,154,288
Cash and cash equivalents at the end of the year		56,014,679	53,276,156

The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.



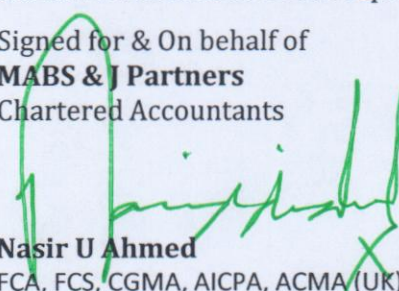
Head of Finance
ActionAid Bangladesh



Country Director
ActionAid Bangladesh

This is the Consolidated Statement of Cash flows referred to in our separate report of even date.

Signed for & On behalf of
MABS & J Partners
Chartered Accountants


Nasir U Ahmed
FCA, FCS, CGMA, AICPA, ACMA (UK), FCA (England & Wales)
Deputy Managing Partner
ICAB Enrollment No: 0535
DVC No:2306120535AS820662

Place: **Dhaka, Bangladesh**
Dated: 12 JUN 2023

ActionAid Bangladesh
Notes to the Financial Statements
As at and for the year ended 31 December 2022

1. About the Organization

1.1 About ActionAid Bangladesh

ActionAid is a global movement of people working together to further human rights and defeat poverty for all. ActionAid International is an international organization, working with over 15 million people in over 45 countries for a world free from poverty and injustice and ActionAid has a bottom up approach to decision making. Its Global Secretariat (GS) is located in Johannesburg, South Africa with hubs in Asia, the Americas and Europe too. ActionAid Bangladesh (AAB) is a member of ActionAid International Federation. AAB started its journey in 1983 with a mission to work with poor and excluded people to eradicate poverty and injustice.

1.2 Legal status

ActionAid Bangladesh is registered with NGO Bureau under the Foreign Donations (Voluntary Activities) Regulation Ordinance, 1978 vide registration # FD/R # 210 dated 27 April 1986 which has been renewed on 22 Feb 2021 for up to 2031.

1.3 Principal activities

The work of ActionAid Bangladesh falls under four Strategic Priorities, i.e., Women Rights and Gender Equity, Humanitarian Programme, Resilience & Climate Justice, and Young People based on the Country Strategic Paper V (CSP V). A Midterm review was undertaken and based on the recommendations of the midterm review, Humanitarian Programme was strengthened as separate strategic priority considering the ongoing portfolio and significant contribution to this sector. The Right to Just and Democratic strategic priority, considered as cross cutting issue, management was decided that it would be cover by all strategic priorities.

1.4 Reporting period

The reporting period of ActionAid Bangladesh covers one year from 01 January 2022 to 31 December 2022.

2.0 Basis for preparation of financial statements, significant accounting and organization policies

2.1 Basis of preparation of financial statements

2.1.1 Statement of compliance

The financial statements of the Organization have been prepared in accordance with International Financial Reporting Standards (IFRSs), International Accounting Standards (IAS), etc. ActionAid Bangladesh complied with the requirement of the following regulatory and legal authorities:

- a. Foreign Donations (Voluntary Activities) Regulation Act, 2016
- b. Companies Act 1994
- c. Rules, regulations and circulars issued by the NGO Affairs Bureau from time to time
- d. Income Tax Ordinance and Rules 1984
- e. Value Added Tax and Supplementary Duty Act, 2012

In case the requirement of provisions and circulars issued by NGO Affairs Bureau differs with those of other regulatory authorities and accounting standards, the provisions and circulars issued by NGO Affairs Bureau shall prevail.



2.1.2 Basis of measurement

The financial statements have been prepared on the historical cost basis, and therefore, do not take into consideration the effect of inflation. The accounting policies, unless otherwise stated, have been consistently applied by the organization and are consistent with those of the previous year.

2.1.3 Going concern

The Senior Leadership Team (SLT) considers that there are no material uncertainties about the organization's ability to continue as a going concern.

The Board does not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2.1.4 Functional and presentation currency

Items included in these financial statements are measured using the currency of the primary economic environment in which the organization operates ('the functional currency'). These financial statements are presented in Bangladesh Taka("BDT") which is also the functional currency of the Organization. The amounts in these financial statements have been rounded off to the nearest taka except otherwise indicated.

Transaction in foreign currencies are converted using the rate of exchange ruling at the time of the transaction. Gains or losses on transaction of the foreign currencies are treated as charges/credits to the project for which the currency is held. GBP conversion rate at 31 December 2022 is Tk. 117.2031

2.1.5 Materiality and aggregation

Each material class of similar item is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

2.1.6 Offsetting

The Organization reports separately both assets and liabilities, and income and expenses, unless required by an applicable accounting standard or offsetting reflects the substance of the transaction and such offsetting is permitted by applicable accounting standard. The value of assets or liabilities as shown in the statement of financial position are not offset by way of deduction from another liability or asset unless there exist a legal right thereof. No such incident existed during the year.

2.1.7 Use of estimates and judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures including the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

2.1.8 Comparative information and rearrangement thereof

Comparative information has been disclosed in respect of 2021 in accordance with IAS 1 Presentation of Financial Statements for all numeric information in the financial statements and the narrative and descriptive information where it is relevant for understanding of the current year results.



2.1.9 Statement of cash flows

Cash Flow Statement is prepared principally in accordance with IAS 7 "Statement of Cash Flows". The Cash Flow Statement shows the structure of and changes in cash and cash equivalents during the year. Cash Flows during the period have been classified as operating activities, investing activities and financing activities.

2.1.10 Changes in accounting policies

As per IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" Accounting Policies are applied consistently for comparability between financial statements of different accounting periods. Changes in Accounting Policies are applied retrospectively in the financial statements. Comparative amounts presented in the financial statements affected by the change in accounting policy for each prior period presented. No such changes in policies occurred during the year.

2.2 Summary of significant accounting policies

2.2.1 Income recognition

Income is recognized when the organization has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognized when the organization has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2.2.2 Expenses

All expenditure is accounted for on an accrual basis. Costs reported under each heading in the Statement of Income and Expenses reflect the allocation of activities directly attributable to that heading and an apportionment of support and governance costs based on agreement with donors and management decision.

2.2.3 Property, plant and equipment

Property, plant and equipment costing more than the equivalent of £5,000, are capitalized at cost. Depreciation is calculated on a straight-line basis and taken to the statement of comprehensive income over the life of the asset. Depreciation is calculated for the following categories of property, plant and equipment as follows:

<u>Item</u>	<u>Annual Depreciation Rate (%)</u>
Motor Vehicles	33.33
Office Equipment	33.33

2.2.4 Events after the reporting period

Amounts recognized in the financial statements are adjusted for events after the reporting period that provide evidence of conditions that existed at the end of the reporting period. No adjustment is given in the financial statements for events after the reporting period that are indicative of conditions that arose after the reporting period.

2.3 Significant organization policies

2.3.1 Grants/Donation accounting

ActionAid recognizes grants as income in accordance with IAS 20 Accounting for Government Grants and Disclosure of Government Assistance. ActionAid receives contributions from various donors and these contributions are recognized when ActionAid has an irrevocable entitlement to receive future economic benefits and the amounts are reliably measured.



2.3.2 Provisions and contingencies

Recognition

A Provision is recognized when:

- i. AAB has a present obligation (legal or constructive) that has arisen as a result of a past event (the obligating event),
- ii. payment is probable ('more likely than not'), and
- iii. the amount can be estimated reliably.

If these conditions are not met, no provision is recognized.

Contingent liabilities

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the organization; or the organization has a present obligation as a result of past events but is not recognized because it is not likely that an outflow of resources will be required to settle the obligation ; or the amount cannot be reliably estimated. Contingent liabilities normally comprise of legal claims under arbitration or court process in respect of which a liability is not likely to occur.

Contingent assets

A contingent asset is possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the organization. Contingent assets are never recognized, rather they are disclosed in the financial statements when they arise.

2.3.3 Employee benefits

a. Employees' provident fund

Provident fund benefits are given to the staff of the organization in accordance with the approved provident fund rules. The fund is operated by a Board of Trustees. All regular contract employees are contributing 6% of their gross salary as subscription of the fund. The organization also contributes equal amount of the employees' contribution to the fund.

b. Employees' gratuity fund

All regular contractual staff of AAB are entitled to gratuity at the rate of one month's gross salary for every completed year of service, provided that such staff shall have completed one year of continuous and regular service with AAIB. Gratuity fund benefits are given in accordance with the approved gratuity fund rules.

c. Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. Short-term benefits include leave encashment, festival bonus, medical benefit etc.

d. Other long-term benefit (group life insurance)

All staff irrespective of confirmation or in probation are covered by a Group Life Insurance Plan underwritten by Insurance Company. This is to provide a measure of relief, and to alleviate the financial hardships caused to the staff's family, in the event of the staff's accident, disability or death. The amount of this group life insurance benefit varies depending on the staff's job grade.



2.3.4 Policy regarding Money Laundering and Terrorist Financing

Prevention of money laundering and terrorist financing requires collective effort from all stakeholders. ActionAid Bangladesh complies all the requirements which are based on Money Laundering Prevention Act (MLPA), 2012, Anti-Terrorism Act (ATA), 2009 (including amendments) and circulars or instructions issued by BFIU. ActionAid Bangladesh shall always comply with these Guidelines as a preventive measure to keep itself safe from both the risk of money laundering and terrorist financing and want to play vital role to implement an effective AML/CFT regime.

2.4 General

2.4.1 The financial statements were approved by the Senior Leadership Team (SLT) on May 09, 2023.

2.4.2 Previous year's balances are rearranged and adjusted where necessary to conform with current year's presentation.



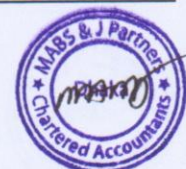
Notes	Particulars	Amount in Taka	
		2022	2021
3.0	Property, plant and equipment		
	Opening balance	2	2
	Add: Addition during the year	-	-
		<u>2</u>	<u>2</u>
	Less: Accumulated depreciation	-	-
	Written Down Value	<u>2</u>	<u>2</u>
	Details are shown in Schedule- A		
4.0	Fixed deposit		
	Opening balance	1,700,000	1,700,000
	Add: Addition during the year	-	-
		<u>1,700,000</u>	<u>1,700,000</u>
	Less: Adjustment during the year	-	-
		<u>1,700,000</u>	<u>1,700,000</u>
5.0	Advance, deposits and prepayments		
	Advances	5.1 13,322,908	14,568,914
	Deposits	5.2 135,259	135,259
	Prepayments	1,790,960	3,173,410
		<u>15,249,127</u>	<u>17,877,583</u>
5.1	Advances		
	A. Advances to staff		
	Opening balance	644,143	727,529
	Less: Net change during the year	494,985	83,385
	Closing balance	<u>149,158</u>	<u>644,143</u>
	The break-up of the above is as under:		
	Advance to local staff	<u>149,158</u>	<u>644,143</u>
		<u>149,158</u>	<u>644,143</u>
	B. Advance office rent	<u>3,054,541</u>	<u>3,481,440</u>
	C. Advances to partner organizations (Annex-A)	<u>10,119,209</u>	<u>10,443,331</u>
	Total (A+B+C)	<u>13,322,908</u>	<u>14,568,914</u>
5.2	Deposits		
	T&T Telephone security	<u>135,259</u>	<u>135,259</u>
		<u>135,259</u>	<u>135,259</u>
6.0	Accounts receivable		
	ActionAid Affiliate Organizations	Note 6.1 4,122,237	5,085,817
	Receivable	1,383,879	3,365,781
		<u>5,506,115</u>	<u>8,451,597</u>



Notes	Particulars	Amount in Taka	
		2022	2021
6.1	ActionAid (AA) affiliate organizations		
	Opening balance	5,085,817	8,778,175
	Add: Addition during the year	-	-
		5,085,817	8,778,175
	Less: Adjustment during the year	963,580	3,692,358
	Closing balance	4,122,237	5,085,817
	Break-up of above balance is as under:		
	ActionAid International	342,284	1,305,864
	AA Denmark	2,136,915	2,136,915
	AA United Kingdom	896,548	896,548
	AA Italy	397,799	397,799
	ActionAid Myanmar	4,167	4,167
	AA Australia	206,138	206,138
	AA Ireland	138,386	138,386
	Total Payment made during the year on behalf of AA Affiliate Organizations	4,122,237	5,085,817
7.0	Cash and cash equivalents		
	Cash in hand	Note 7.1 99,073	200,000
	Cash at bank	Note 7.2 55,915,606	53,076,154
		56,014,679	53,276,154
7.1	Cash in hand		
	Cash in hand- Country Office	99,073	100,000
	Cash in hand -Cox's Bazar Office	-	100,000
		99,073	200,000
7.2	Cash at bank		
	Name of the Bank:		
	ActionAid Bangladesh:HSBC (BDT 009-062795-011)	36,084,200	24,921,461
	ActionAid Bangladesh:HSBC (GBP 009-062795-016)	-	629,693
	ActionAid Bangladesh:SCB (BDT 02-1245236-01)	75,349	83,399
	ActionAid Bangladesh LRP-45:DBBL (BDT 1751100007077)	574,187	508,545
	ActionAid International Bangladesh Society: HSBC (BDT 003-007903-011)	4,600,840	3,748,345
	ActionAid International Bangladesh Society: MTBL (BDT 0046-0210004070)	3,487,089	1,979,680
	ActionAid Bangladesh Dynamic Share: HSBC (BDT 009-062795-015)	12,711	12,711
	ActionAid Bangladesh-IWCRMG: HSBC (BDT 009-062795-013)	148,929	148,929
	ActionAid Bangladesh-EKN: HSBC (BDT 009-062795-067)	314,546	499,471
	ActionAid International Bangladesh-GPB: HSBC (BDT 009-062795-012)	886	1,763,095
	ActionAid Bangladesh-Cox's Bazar Operations: SBL (BDT 03733000564)	62,823	63,743



Notes	Particulars	Amount in Taka	
		2022	2021
	ActionAid Bangladesh-Cox WFP: SBL (BDT 03733000612)	8,661	206,825
	AAB Cox's Bazar Operations-Ukhiya: PBL (BDT 1016901017479)	44,483	47,703
	ActionAid Bangladesh-UNHCR Project: EBL (BDT 1331350130702)	732,735	2,450,400
	ActionAid Bangladesh-UNDP Project: EBL (BDT 1331350132912)	237,180	231,963
	ActionAid Bangladesh-GIZ project: EBL (BDT '1331060148904)	777,672	475,209
	ActionAid Bangladesh-Coxs Bazar Operations: EBL (BDT '1331070202974)	8,753,316	15,304,982
	Total	55,915,606	53,076,154
8.0	Property, plant and equipment fund		
	Opening balance	2	2
	Add: Addition during the year	-	-
		2	2
	Less: Depreciation charged for the year	-	-
		2	2
9.0	Unutilized fund		
	Opening balance	11,833,408	19,176,604
	Add: Fund received during the Year	Note 9.1 929,634,927	964,283,557
		941,468,334	983,460,161
	Less: Grant income	Note 13.0 919,600,152	971,626,753
		21,868,182	11,833,408
9.1	Fund received		
	Income raised locally	Note 9.1.1 622,873,868	656,640,178
	Income raised through ActionAid International countries	Note 9.1.2 202,835,662	165,206,922
	ActionAid International-regular giving income	Note 9.1.3 126,701,837	148,700,045
		952,411,366	970,547,145
	Less: Unutilized fund refunded to donor*	22,776,440	6,263,588
		929,634,927	964,283,557
	*The break-up of the above unutilized fund refunded to donor		
	UNICEF Bangladesh	1,469,418	-
	UNHCR	2,555,826	-
	UNFPA	10,539,170	-
	AA UK EU SRAMIC Project	8,175,808	-
	DCP-DANIDA	36,217	-
	Netherland Embassy	-	1,550,546
	UNOPS	-	549,590
	AA Denmark-YLC	-	912,963
	UNHCR	-	2,138,117
	AADK Recharge	-	1,112,372
		22,776,440	6,263,588



Notes	Particulars	Amount in Taka	
		2022	2021
9.1.1	Income raised locally		
	AAIBS Flood Response Sunamgonj 2022-(AAIBF)	27,150	-
	ActionAid International Bangladesh	50,000	-
	Society-AAIBS-SBK centre		
	AAIBS Support to flood-affected comnty in Sunamganj EBL-(AIBE1)	2,000,000	-
	AAIBS AAURHI And Chor Kaijuri-Individual Donor	200,000	-
	AAIBS Happy Home (AAIBH)-Individual Donor	1,003,134	2,668,576
	Humanitarian response for vulnerable Sponsorship Children in Covid 19-AAIBE	-	2,000,000
	Global Platform Bangladesh (GPB)	697,486	857,142
	Making Market Work for Women (MMW)-EKN	-	7,725,213
	EU Aid Volunteers Increasing Capacities for linking Protection, Relief, Rehabilitation and Development of Local Community and Organizations in Humanitarian Contexts (EUV)-EU FOCSIV	1,059,222	-
	Sustainable and Responsible Actions for Making Industries Care (SRAMIC) (SRM)-EC	8,175,808	-
	Sustainable and Responsible Actions for Making Industries Care (SRAMIC) (SRM)-GIZ	-	178,715
	South Asia Migration And Climate (SAMAC) (SAC00)-ICMPD	383,685	-
	Shorokkha -(A4EII)Advocacy for an Employment Injury Insurance Project-(SUR000)	21,817,385	7,032,205
	Chittagong Landslide Response: (UNF00)-UNFPA	88,411,044	80,147,247
	COVID-19 Youth Digital Response Project- (YDE00)-AAI	-	2,715,430
	Small Grant System Change Economic Justice/P S-SGS00	385,134	-
	Social Reintegration of Shetu Bondhon Gori-(SRS00)-MTB	1,500,000	-
	Other Income (Sales of disposal of unused maerials)	60,350	-
9.1.1.1	Rohingya refugee crises response:		
	The International Organization for Migration- (IOM) (IM4)	-	12,145,383
	The International Organization for Migration- (IOM) (IM5)	72,508,881	113,029,135
	UN Women (UW3)	60,435,432	91,098,317
	WFP (WF2)	-	5,589,148
	WFP (WF3)	56,998,256	19,547,439
	WFP (WV1)	9,779,999	24,549,878
	WFP (WC1)	13,678,943	-
	WFP (WSP10)	7,484,155	-
	UNICEF (UC3)	61,013,279	84,728,876
	UNHCR (UH3)	215,204,525	202,627,473
	Total	622,873,868	656,640,178



Notes	Particulars	Amount in Taka	
		2022	2021
9.1.2	Income raised through ActionAid International countries		
	Happy Homes Project (HHP)	5,621,719	441,979
	Strengthening People's Safeguard to Protect Land Rights of Marginalized Community (FGG)-AA Netherlands	-	5,521,985
	Strengthening People's Safeguard to Protect Land Rights of Marginalized Community (FG300)-AA Netherlands	12,379,739	-
	Global Platform Bangladesh (GPB)-AA Denmark	13,834,684	18,765,780
	GP Secretariate Networking Unit project (GPS00)-AA Denmark	4,916,608	-
	GIRL-Led Research Project-GRL00	-	1,870,166
	Action for Impact (A4I): Youth Leadership towards Accountability of Sustainable Development Goals -AA Denmark	-	54,558,430
	Strategic Partnership Agreement, project name: Action4Transformation: Youth for rights, resilience and redistribution in fragile context -(SPAII)	68,173,567	-
	Covid-19 Personal Protective Equipment- (ANC00)	-	8,340,463
	Case Study Collect Global Program Climate (CSC00)-AA Denmark	1,793,316	-
	Strengthening Urban Public-Private Programming for Earthquake Resilience (SUPER)-AA Italy	18,377,798	-
	Mobilization and strengthening civil society organisation (CSOs) for building an efficient green society through improving policies and practices" TARA Project-(ECF00)	6,203,839	2,721,404
	Voluntary Local Review (VLR) & SDG accountability (VLR00)- DANIDA	-	1,637,488
	Digital Collaboration Project-(DCP00)	-	644,951
	Decent Work for Garment Workers in Bangladesh-DWG00	7,084,781	4,310,487
	Study on COVID-19 impact on economic EODWY-EOD00	-	332,296
	Zero Violence Building and strengthening WAG&LGBT-FCO00	-	5,581,274
	EC-DRM Project (Support to civil society organizations to contribute to the achievement of the SDGs)-EUR00	1,268,867	1,421,940
	ECHO Emergency Humanitarian Assistance for Flood - ECFLD	12,022,317	-
	Inspirator Pilot Project-IPP00	-	650,721
	Covid-19 response for ready made garments workers-LS100	-	14,181,216
	Response to the water crisis and Diarrhea outbreak in LRP 39,40 and 50 working areas.-WCR00	-	2,358,076
	Youth Hub Project 2021-YHB00	-	2,649,315



Notes	Particulars	Amount in Taka	
		2022	2021
	Flood response 2022 Sunamgonj 40 K-(FLR00)-IHART	4,473,330	-
	Education/ Sex Workers Bangladesh WR Greece-SWB00	1,127,503	-
	Women-led solutions to food insecurity and livelihood in the face of climate change-(WLS00)	16,956,596	-
9.1.2.1	Rohingya refugee crises response:		
	DEC -(RH4)	-	13,854,337
	IHART -(RH4)	10,195,200	25,364,615
	ChildFund Australia-(CF2)	-	-
	ALBORODA Trust	16,701,801	-
	Solar street lights in Cox Bazar refugee camps	1,703,996	-
	Total	202,835,662	165,206,922
9.1.3	ActionAid international-regular giving income		
	ActionAid International for Regular Giving Income	125,484,576	146,000,455
	Regular giving income allocated to different projects:		
	Making Market Work for Women(MMW) -EKN	-	385,168
	Strengthening Urban Public-Private Programming for Earthquake Resilience (SUPER)-AA Italy	738,746	681,226
	Climate Finance Accountability (CFA)-IBP	-	72,062
9.1.3.1	Rohingya Refugee Crises Response:		
	UNICEF (UC3)	-	1,561,134
	Safety Net System For The Poorest - (WSP10)	478,515	-
		126,701,837	148,700,045
	Add/(Less): Expenses incurred for ActionAid International	-	-
	Total	126,701,837	148,700,045
10.0	Endowment fund: UBICO	1,700,000	1,700,000
11.0	Accounts payable		
	Amount due to employees	Note 11.1	15,644,803
	Tax and VAT	Note 11.2	1,950
	Interest payable: UBICO endowment fund	Note 11.3	264,745
	Others liabilities		3,273,745
		19,185,243	20,225,213



Notes	Particulars	Amount in Taka	
		2022	2021
11.1	Amount due to employees		
	Opening balance	18,925,579	24,097,281
	Add: Net change during the year	(3,280,776)	(5,171,702)
		15,644,803	18,925,579
	The break-up of the above is as under		
	Gratuity Fund	4,802,307	8,354,507
	Medical Fund	3,365,807	3,308,118
	Provident Fund	7,476,689	7,262,953
		15,644,803	18,925,579
11.2	Tax and VAT		
	Opening balance	1,056,321	93,675
	Add: Net change during the year	(1,054,371)	962,647
		1,950	1,056,321
	The break-up of the above is as under :		
	Withholding Tax from salaries and allowances	-	14,890
	Withholding Tax from suppliers	1,950	423,471
	Value Added Tax (VAT) withheld	-	617,960
		1,950	1,056,321
11.3	Interest: UBICO endowment fund		
	Opening balance	243,313	212,989
	Add: Receipts during the year	91,755	79,324
		335,068	292,313
	Less: Payments made during the year	70,323	49,000
		264,745	243,313
12.0	Provisions and accruals		
	Opening balance	47,546,715	56,375,841
	Add: Net change during the year	(11,830,218)	(8,829,127)
		35,716,497	47,546,715
	The break-up of the above is as under:		
	Human resource cost	17,492,396	18,511,752
	Direct Program cost	12,977,242	21,703,211
	Grants to partner organizations	3,023,206	3,613,392
	Travel cost	248,067	448,286
	Legal and financial management Cost	164,664	260,276
	Office operation cost	421,925	1,446,992
	Audit fee	1,367,194	1,542,778
	Green fund	2,433	2,433
	Staff lunch contribution	19,370	17,594
		35,716,497	47,546,715



Notes	Particulars	Amount in Taka		
		2022	2021	
13.0	Grants income			
	Total expenses as per consolidated statement of income and expenditure	919,600,152	971,626,753	
		919,600,152	971,626,753	
14.0	Human resource cost			
	Staff salary	350,577,828	345,791,673	
	Festival bonus	8,661,045	8,945,241	
	Mobile phone allowances	2,854,438	2,856,994	
	Responsibility/Overtime allowances	1,192,798	815,148	
	Modem/Internet allowances	2,540,275	2,429,356	
	Medical expenses	9,122,390	8,077,356	
	Provident fund	5,895,271	5,914,323	
	Group insurance	6,528,382	8,312,081	
	Gratuity fund	8,887,975	8,466,717	
	Leave encasement	772,707	1,042,283	
	Recruitment expenses	930,466	1,750,004	
	Staff training & workshop	221,279	67,413	
	Relocation	10,000	-	
	Other Staff Cost	208,837	304,067	
	As per Statement of Income and Expenditure	398,403,692	394,772,655	
	Add. Previous year's payable and current year advance paid	37,452,221	27,475,837	
	Less. Current year's accrue and last year advance adjusted	33,137,199	37,452,221	
	As per Statement of Receipts and Payments	402,718,714	384,796,270	
15.0	Program cost			
	Direct program cost	Note 15.1	333,432,962	393,384,923
	Grants to partner organizations	Note 15.2	106,523,696	107,512,666
	As per Statement of Income and Expenditure		439,956,658	500,897,589
	Add. Previous year's payable and current year advance paid		36,477,244	60,204,171
	Less. Current year's accrue and previous year Advance Adjusted		29,719,473	39,928,936
	As per Statement of Receipts and Payments		446,714,428	521,172,825
15.1	Direct program cost			
	Community Input- Materials		116,293,560	747
	Community Input- Non Materials		116,036,845	-
	Community Capacity Building		22,867,803	18,467,392
	Community Workshop & Seminar		31,270,921	988,627
	Community Study, Program Evaluation Cost		5,775,866	10,408,967
	Publications & Photograph		-	484,389



Notes	Particulars	Amount in Taka	
		2022	2021
	Policy Development and Review	-	40,000
	Other third party services	40,879,089	362,994,801
	Realised exchange Gain/loss	308,877	-
	As per Statement of Income and Expenditure	333,432,962	393,384,923
	Add. Previous year's payable and current year advance paid	22,744,642	39,457,968
	Less. Current year's accrue and previous year Advance Adjusted	16,252,937	22,744,642
	As per Statement of Receipts and Payments	339,924,668	410,098,249

15.2 Grants to partner organizations

Alo Sheccha Shebi Palli Unnayan Shangstha	-	2,442,872
Alliance for cop & legal ACLAB	873,267	-
Association for Socio-Economic Advancement of Bangladesh (ASEAB)	-	2,127,735
Association of Voluntary Action for Society (AVAS)	4,489,272	7,349,128
Association for Alternative Development (AFAD)	176,657	40,000
AWAJ Foundation	5,994,525	2,633,337
Badhon Manob Unnayan Sangstha	2,206,597	2,548,637
Bangladesh Association for Community Education	6,306,060	6,787,557
Bangladesh Institute of Theatre Arts (BITA)	-	4,154,015
Barendra Development Organization (BDO)	1,143,036	3,328,949
Barendrabhumi Samaj Unnayan Sangstha (BSDO)	831,192	1,870,630
Bolipara Nari Kalyan Somity (BNKS)	3,327,148	3,286,199
Bright Bangladesh Forum (BBF)	3,552,930	3,878,712
BINDU	-	673,092
Cyclone Preparedness Programme	-	6,194,520
Coastal Livelihood and Environmental Action Network (CLEAN)	1,150,000	-
Coastal Development Organization	2,175,317	-
Consumers Association Bangladesh (CAB)	4,294,806	-
Dalit	-	2,415,873
Develop Org Coastal Area (DOCAP)	372,545	-
Human Rights and Environmental Action Development (HEAD)	-	2,224,732
Initiative for Right View (IRV)	1,008,847	-
Jago Nari Unnayan Sangstha-(JNUS)	-	732,974
Jagroto Jubo Sangho	4,490,885	2,729,054
Karmajibi Nari	8,263,224	2,584,175
Mohidev	4,126,252	3,161,098
Nagar Daridra Basteebashir Unnayan Sangstha (NDBUS)	4,100,440	3,103,526
Nari Maitree	-	5,045,635
Nazrul Smrity Sangsad (NSS)	718,784	-
Nakshikantha	2,212,632	1,581,899



Notes	Particulars	Amount in Taka	
		2022	2021
	Organization for the Poor Community Advancement (OPCA)	924,347	-
	Parti Recharch Act Net (Pran)	594,841	208,949
	Prantojon	1,098,134	
	Prerona	2,528,668	1,621,199
	Protiki Jubo Sangshad(PJS)	-	399,791
	Rural Society Development Organization (RSDA)	-	-
	Samaj Kallyan Sangstha (SKS)	208,961	2,636,314
	Spreeha Bangladesh Foundation	2,570,520	-
	Shushilan	503,512	5,766,655
	Socio Health & Rehabilitation Programme (SHARP)	-	-
	Songshoptaque	6,742,629	2,667,737
	Sangkalpa Trust	-	-
	SANEM	460,000	-
	SHED - Society For Health Education	2,534,977	-
	(SODESH)	1,269,000	-
	Udayankur Seba Sangstha (USS)	6,857,716	6,735,011
	United Nations Development Programme (A2I)	1,058,400	2,391,840
	Voluntary Association for Rural Development (VARD)	17,218,225	14,087,116
	Other Small PNGOs	139,353	103,705
	As per Statement of Income and Expenditure	106,523,696	107,512,666
	Add. Previous year's Payable Paid	3,613,392	10,302,872
	Less. Current year's Payable	3,023,206	3,613,392
	Less. Previous year's Receivable Adjustment	10,443,331	13,570,901
	Add. Current year's Advance	10,119,209	10,443,331
	As per Statement of Receipts and Payments	106,789,761	111,074,576
16.0	Travel cost		
	Local travel, accommodation and per diem	9,395,851	6,068,191
	International travel, accommodation and per diem	2,448,203	129,031
	As per Statement of Income and Expenditure	11,844,054	6,197,222
	Add. Previous year's payable paid	448,286	260,182
	Less. Current year's payable	248,067	448,286
	Less. Previous year's receivable adjustment	644,143	727,528
	Add. Current year's advance	149,158	644,143
	As per Statement of Receipts and Payments	11,549,289	5,925,733



Notes	Particulars	Amount in Taka		
		2022	2021	
17.0	Operational cost			
	Equipment cost	17.01	2,788,675	7,776,298
	Legal & financial management cost	17.02	3,981,714	5,724,451
	Office operation cost	17.03	39,641,525	36,631,530
	Vehicle maintenance cost	17.04	22,983,833	19,627,009
	As per Statement of Income and Expenditure		69,395,748	69,759,287
	Add. Previous year's payable paid		3,270,073	4,913,115
	Less. Current year's payable		1,975,586	3,270,073
	Less. Previous year's receivable adjustment		10,155,890	5,568,674
	Add. Current year's advance		6,364,638	10,155,890
	As per Statement of receipts and payments		66,898,982.45	75,989,545
17.01	Equipment cost			
	IT equipment		2,689,964	7,776,298
	Office equipment		98,711	-
	As per Statement of Income and Expenditure		2,788,675	7,776,298
	Add. Previous year's payable paid		-	1,591,279
	As per Statement of Receipts and Payments		2,788,675	9,367,577
17.02	Legal & financial management cost			
	Consultant Fees		950,000	1,769,451
	Audit Fees		943,694	1,338,500
	Bank Charges		339,849	351,325
	Constitutional Compliance/Board Expenses		1,748,172	2,265,174
	As per Statement of Income and Expenditure		3,981,714	5,724,451
	Add. Previous year's payable paid		1,803,054	1,984,039
	Less. Current year's Payable		1,531,858	1,803,054
	As per Statement of Receipts and Payments		4,252,910	5,905,435
17.03	Office operation cost			
	Office Rent		16,391,139	15,970,263
	Office Maintenance		6,777,222	5,423,322
	Office Securities and Utilities		5,736,626	4,101,663
	Printing & Stationery		2,644,769	4,655,508
	Entertainment/Public Relations		761,005	327,482
	Newspapers and Periodicals		21,872	30,470
	Communication Expenses		2,047,556	1,763,618
	IT Accessories and Maintenances		919,424	532,127
	Software and License		4,341,911	3,827,076
	As per Statement of Income and Expenditure		39,641,525	36,631,530
	Add. Previous year's payable paid		1,467,019	1,337,797
	Less. Current year's Payable		443,728	1,467,019
	Less. Previous year's Receivable Adjustment		10,155,890	5,568,674
	Add. Current year's Advance		6,364,638	10,155,890
	As per Statement of Receipts and Payments		36,873,564	41,089,523



Notes	Particulars	Amount in Taka	
		2022	2021
17.04	Vehicle maintenance cost		
	Vehicle fuel costs	21,702,382	19,215,858
	Vehicle repair, maintenance and insurance	1,281,451	411,151
	As per Statement of Income and Expenditure	22,983,833	19,627,009
	Less: Vehicle Depreciation	-	-
	As per Statement of Receipts and Payments	22,983,833	19,627,009
18.00	Expenditure analysis on the basis of priority		
	Priorities wise expenditure		
	Women right and Gender Equity	108,301,997	150,026,982
	Young People	71,126,781	119,879,164
	Resilience & Climate Justice	41,647,141	665,335,571
	Right to Just and Democratic Governance	-	36,385,036
	Humanitarian Programme	698,524,234	-
	Total Expenditure for the Year	919,600,152	971,626,753
19.00	Expenditure analysis on the basis of projects		
	Action for Impact (A4I): Youth Leadership towards Accountability of Sustainable Development Goals	-	55,705,671
	Humanitarian respons 4 vulnerabl sp Childrn Covid (AAIBE)	-	2,000,000
	Support to flood-affected comnty in Sunamganj EBL-(AIBE1)	2,009,638	-
	Climate Finance Accountability (CFA00)	-	751,144
	Case Study Collect Global Program Climate-(CSC00)	327,289	-
	Digital Collaboration Project (DCP00)	-	568,009
	Decent Work for Garment Workers in Bangladesh (DWG00)	5,686,011	433,489
	EC-DRM EURODAD (EUR00)	875,749	854,598
	Shurokkha - Advocacy for an Employment Injury Insurance (A4EII) (SUR00)	20,587,553	10,954,885
	Flood response 2022 Sunamgonj 40 K (FLR00)	2,634,812	
	Strengthening People's Safeguard to Protect Land Rights of Marginalized Community (FGG)	12,722,293	2,823,473
	Global Platform Bangladesh (GPB)	15,276,578	15,562,690
	GP Secretariate Networking Unit project (GPS00)	3,633,696	
	Making Market Work for Women (MMW)	-	17,460,073
	Strengthening Urban Public-Private Programming for Earthquake Resilience (SUP00)	10,081,159	6,654,651
	Happy Home Project (HHP)	13,627,213	9,298,910
	A community-based initiative on reconstruction and rehabilitation of 2017 flood damages in Bangladesh (RRF00)	750,996	11,804,053
	Zero Violence Building and strengthening WAG&LGBT (FC000)	-	9,080,035
	Humanitarian Response-Gbvie Programme (UNF)	36,891,365	69,743,646
	ECHO Emergency Humanitarian Assistance for Flood	16,766,753	



Notes	Particulars	Amount in Taka	
		2022	2021
	South Asia Migration & Climate ICMPD (SAC)		865,960
	Mobilization and strengthening civil society organisation (CSOs) for building an efficient green society through improving policies and practices"-TARA Project (ECF00)	789,474	3,440,482
	Trade Alternative Reform Action (TARA) (EC100)	4,650,205	
	Study on the 'impact of COVID-19 on economic opportunities and decent work for young people' in Bangladesh(EOD00)	-	331,212
	Small Grant System Change Economic Justice/P S-(SGS00)	362,020	-
	Social Reintegration of Shetu Bondhon Gori (SRS00)	1,473,989	-
	ducation/ Sex Workers Bangladesh WR Greece (SWB00)	70,193	-
	Strategic Partnership Agreement, project name: Action4Transformation: Youth for rights, resilience and redistribution in fragile context- (SPA20)	40,589,904	-
	Voluntary Local Review (VLR) & SDG acntbility 22K (VLR00)	-	1,599,498
	COVID-19 Youth Digital Response Project (YDE00)	-	5,153,700
	Girl-Led Research Project (GRL00)	-	1,870,386
	Inspirator Pilot Project (IPP00)	-	650,721
	COVID-19 affected RMG workers (LS100)	-	14,148,366
	Covid-19 response for ready made garments workr (LSF00)	-	7,629,842
	Response to the Water Crisis and Diarrhoea Outbreak in South-western Costal LRPs (39, 40 and 50) (WCR00)	-	2,355,773
	Youth Hub Project 2021	-	2,402,798
	Women-led solutions to food insecurity and livelihood in the face of climate change-(WLS00)	3,596,472	-
	Expenses against Regular Giving Income	150,215,161	137,678,632
	Rohingya refugee crisis Response project:		
	Covid-19 Personal Protective Equipment (ANC00)	3,886,683	4,238,024
	Response to the Humanitarian Crisis: Forcibly Displaced Myanmar Nationals (FDMN) in Bangladesh (Phase-V) (RH5)	21,545,723	24,321,683
	Humanitarian Response-Gbvie Programme (UNF)	51,011,133	
	Promoting Women and Girls' Empowerment through Enhancing Protection and Economic Resilience of Rohingya Women and Adolescent Girls in 3 Camps - UN Women (UW3)	58,447,495	88,664,548
	Site Managemnt in camp 11 ,12 & 19-IOM (IM5)	59,608,656	125,542,188
	Promoting Women and Girl's leadership for prevention of Gender Based Violence in Emergency (Phase IV)-UNICEF (UC3)	66,462,674	72,392,731



Notes	Particulars	Amount in Taka	
		2022	2021
	Community Base Protection -UNHCR(UH200)	214,471,790	200,127,073
	Skills Development for Forcibly Displaced Rohingya Women and Adolescents Girls project Phase II -WFP (WF300)	58,291,016	29,602,776
	WFP Funded Volunteer Service (WV100)	3,208,228	31,121,649
	Self-Reliance- Communication with Communities (WC100)	18,646,819	-
	Safety Net System For The Poorest (SNSP)-(WSP10)	20,401,413	-
	DEC Coronavirus Appeal 2020 (DEC00)	-	3,793,384
	Total Project wise Expenses	919,600,152	971,626,753

20.00 Cash flows from operating activities

Reconciliation of net income / (expenditure) to net cash flow from operating activities

Net movement in funds	10,034,774	(7,343,196)
Depreciation	-	-
Decrease / (Increase) in receivables	2,945,482	1,198,786
Decrease / (Increase) in Advance, deposit and prepayments	2,628,457	1,117,312
(Decrease) / Increase in current liabilities	(12,870,189)	(14,851,034)
Net cash (used in) / provided by operating activities	2,738,524	(19,878,131)



ActionAid Bangladesh
Schedule of Property, plant & equipment
For the period from 01 January 2022 to 31 December 2022

Schedule- A

Particulars	Cost				Depreciation					Written Down Value (WDV)
	Opening Balance	Addition during the year	Disposal during the year	Closing Balance	Rate of Depreciation	Opening Balance	Charged during the year	Disposal during the year	Closing Balance	
	Taka	Taka	Taka	Taka	%	Taka	Taka	Taka	Taka	
A. Equipment	2,814,500	-	-	2,814,500	-	2,814,500	-	-	2,814,499	1
Radio Equipment	1,364,500	-	-	1,364,500	-	1,364,500	-	-	1,364,499	1
Generator 100 KVA	960,000	-	-	960,000	-	960,000	-	-	960,000	-
Generator- Country Office	490,000	-	-	490,000	-	490,000	-	-	490,000	-
B. Motor Vehicle	13,878,979	-	-	13,878,979	-	13,878,979	-	-	13,878,978	1
Toyota Land Cruiser	2,859,156	-	-	2,859,156	-	2,859,156	-	-	2,859,155	1
Toyota Sedan	620,000	-	-	620,000	-	620,000	-	-	620,000	-
Toyata Kluger	2,940,000	-	-	2,940,000	-	2,940,000	-	-	2,940,000	-
Honda CRV Jeep	3,870,540	-	-	3,870,540	-	3,870,540	-	-	3,870,540	-
Toyota Super GL	3,589,283	-	-	3,589,283	-	3,589,283	-	-	3,589,283	-
Balance as at 31 December 2022	16,693,479	-	-	16,693,479	-	16,693,479	-	-	16,693,477	2
Balance as at 31 December 2021	16,693,479	-	-	16,693,479	-	15,497,049	1,196,428	-	16,693,477	2



ActionAid Bangladesh
Advance to Partner Organizations
For the year ended 31 December 2022

Annexure-A

Sl. No.	Description	Amount in Taka
1	Association for Socio-Economic Advancement of Bangladesh (ASEAB)	69,469
2	Association of Voluntary Actions for Society (AVAS)	835,137
3	AWAJ Foundation	13,544
4	Bangladesh Association for Community Education (BACE)	101,419
5	Badhon Manob Unnayan Sangstha	49,999
6	Bright Bangladesh Forum (BBF)	776,295
7	Barendra Development Organization (BDO)	98,876
8	Barendrabhumi Samaj Unnayan Sangstha (BSDO)	159,848
9	Bolipara Nari Kalyan Somity (BNKS)	23,480
10	ChangeMaker: Society for Social and Economic Development	331,844
11	Coastal Development Partnership (CDP)	62,790
12	Coastal Development Organization	56,874
13	Cyclone Preparedness Programme (CPP)	13,693
14	Consumers Association Bangladesh (CAB)	1,079,690
15	Development Organization for Coastal Area (DOCAP)	120,361
16	Gram Bikash Sangstha	245,937
17	Initiative for Right View (IRV)	3,154
18	International Center Climate ICCCAD	190,145
19	Jagroto Jubo Sangho	77,371
20	Jayenshahi Adibasi Parisad	56,120
21	Kendrio Krishok Moitree (KKM)	31,250
22	Karmojibi Nari	374,271
23	Nagar Daridra Basteebashir Unnayan Sangstha (NDBUS)	962,520
24	Narail Volunteers	64,000
25	National Association of Sports for the persons with Disability (NASPD)	308,332
26	Nazrul Smrity Sangsad (NSS)	430,407
27	Organization for the Poor Community Advancement (OPCA)	536,087
28	PUABUS- PUAMDO	66,814
29	Prantojon	67,867
30	Samaj Kallyan Sangstha (SKS)	126,764
31	Sobujir Ovijan -Dhaka LRP49B	38,777
32	Support to Prantajan Network	145,784
33	Dated: 12 JUN 2023	174,579
34	SHED - Society For Health Education	255,345
35	Sex Workers Network - SWN	578,550
36	SANEM	16,256
37	Udayankur Seba Sangstha (USS)	1,337,949
38	Ulashi Srejoni Shangha (USS)	7,178
39	United Nations Youth and Students Association of Bangladesh (UNYSAB)	24,728
40	Voluntary Association for Rural Development (VARD)	39,192
41	Dated: 12 JUN 2023	166,514
Total		10,119,209

