

TAHZINGDONG

**Audit Report and Audited Financial Statements
For the year ended to 30 June 2026**

Khan Wahab Shafique Rahman & Co.

CHARTERED ACCOUNTANTS

SINCE 1968



A Top 20 ranked international network and association of independent audit, tax, accounting and consulting firms

Independent Auditor's Report To the Management of TAHZINGDONG

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **TAHZINGDONG** (The NGO) (Comprising 8 projects) which comprise the statement of financial position as on 30th June, 2026 and the statement of comprehensive income and statement of receipts & payments for the period ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information for the period then ended.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **TAHZINGDONG** as on 30th June, 2026 and of its financial performance and its receipts & payments for the period then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management but not for the purpose expressing an opinion on the effectiveness of the NGO's internal control.
- 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 NGO's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the NGO to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the NGO to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the NGO audit. We remain solely responsible for our audit opinion.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
- Evaluate the overall presentation, structure and content of the NGO's financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

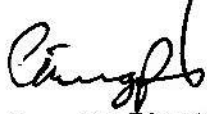
Dated, Dhaka **13 SEP 2026**


Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed By: Md. Anisur Rahman FCA
Managing Partner
Enrolment No: 0350
Firm Registration No.: 11970 E.P.
DVC: 2609130350AS417527

TAHZINGDONG
Statement of Financial Position
As at 30 June 2026

Particulars	Notes	Amount in Taka	
		30.06.2026	30.06.2025
<u>Assets</u>			
Non-current assets			
Property, Plant & Equipment	3.00	2,735,969	1,941,643
FDR	7.00	-	-
Total Non-Current Assets		2,735,969	1,941,643
Current Assets			
Advance	4.00	69,000	29,000
Advance to Projects	5.00	-	463,097
Cash and Cash Equivalents	8.00	14,446,281	32,669,715
Accrued Interest Income	19.00	-	-
Total Current Assets		14,515,281	33,161,812
Total assets		17,251,250	35,103,455
<u>Fund and Liabilities</u>			
Fund & Reserve			
Unutilized Fund	9.00	16,505,204	34,278,393
Staff welfare fund	19.00	596,046	326,093
Total Fund & Reserves		17,101,250	34,604,486
Current Liabilities			
Payable Account	10.00	-	348,969
VAT and Others		-	22,500
Audit & Consultancy Fees	18.00	150,000	150,000
Total Liabilities		150,000	521,469
Total Fund and Liabilities		17,251,250	35,103,455

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

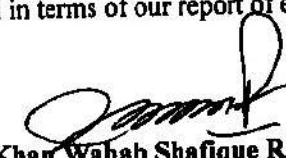

Executive Director


Treasurer


President

Signed in terms of our report of even date annexed.

Dated, Dhaka **13 SEP 2026**


Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed by: Md. Anisur Rahman FCA
Managing Partner

Enrolment No.: 0350

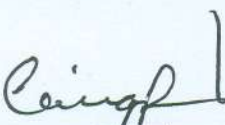
Firm's Registration No.: 11970 E. P.

DVC: 2609130350/417527

TAHZINGDONG
Statement of Comprehensive Income
For the year ended 30 June 2026

Particulars	Note	Amount in Taka	
		2025-2026	2024-2025
Income			
Grants Income	11.00	44,169,073	111,508,694
Bank Interest	12.00	110,321	345,498
Other Income	13.00	3,234,814	63,599
Overhead received	14.00	1,847,611	7,740,576
SWF Contribution	19.00	1,448,020	-
Loan Refund Account	6.00	484,037	-
Interest Income	19.00	-	119,712
Total Income:		51,293,876	119,778,079
Expenditure			
Salary & Benefits	15.00	28,324,834	39,580,237
Office Rent	16.00	1,053,939	1,506,208
Utilities	17.01	105,277	114,522
Telephone & Internet	17.02	321,470	807,861
Overhead Cost	17.03	1,709,897	6,585,080
Office Expense/Office Maintenance	17.04	146,398	461,648
Audit & Consultancy Fees	18.00	172,500	285,000
SWF Payment	19.00	1,179,582	-
Repair, maintenance & Cleaning material	20.00	-	1,160
Office Stationeries, Printing & Supplies	21.00	501,642	482,087
Recruitment, Bank Charge	22.00	174,118	151,574
Vehicle /Motorcycle fuel & Maintenance	24.00	73,085	122,976
Travel, Lodging & per diem for Administrative	25.00	1,410,938	3,361,332
Staff Development and Capacity Building	26.00	143,327	1,965,361
Program Expense (meeting/workshop/training)	27.00	32,839,940	48,264,357
VAT and Others		-	721,582
Outstanding liabilities for IT and others		-	35,239
Advanced Rent	4.00	69,000	419,595
Depreciation	3.00	275,074	641,188
Total		68,501,022	105,507,006
Surplus/ (deficit) of income over expenditure	9.00	(17,207,146)	14,271,072
Grand Total		51,293,876	119,778,079

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

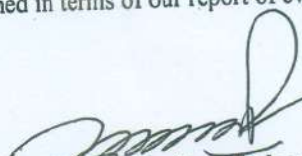

Executive Director


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President

Signed in terms of our report of even date annexed

Dated, Dhaka **13 SEP 2026**


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TAHZINGDONG
Statement of Receipts and Payments
For the Period from 01 July 2025 to 30 June 2026

Particulars	Notes	Amount in Taka	
		2025-2026	2024-2025
Opening Balance:		32,669,715	17,407,321
Cash in hand	8.00	2,310	1,126
Cash at bank	8.00	32,667,405	17,406,195
Receipts		51,715,970	137,214,085
FDR		-	2,000,000
Loan Refund Account	6.00	484,037	3,078,779
Accounts Payable Adjustment	10.00	375,872	348,969
Grants received	11.00	44,215,295	120,511,099
Bank interest	12.00	110,321	345,498
Other Income	13.00	3,234,814	63,599
Overhead Received	14.00	1,847,611	7,740,576
Loan Interest	19.00	-	119,712
SWF Contribution	19.00	1,448,020	3,005,854
Total Receipts:		84,385,685	154,621,406
Payments			
Advance against Rent :	4.00	69,000	29,000
Advance to Projects	5.00	-	463,097
Salary & Benefits	15.00	28,335,501	39,580,237
Office Rent	16.00	1,127,439	1,506,208
Utilities	17.01	105,277	114,522
Telephone & Internet	17.02	399,703	807,861
Overhead Cost	17.03	1,709,897	6,585,080
Office Expense/ Office Maintenance & Other cost	17.04	146,398	461,648
Audit & Consultancy Fees	18.00	172,500	135,000
SWF Payment	19.00	1,179,582	6,144,802
Repair, Maintenance & Cleaning Material	20.00	-	1,160
Office Stationeries, Printing & Supplies	21.00	565,315	482,087
Recruitment & Bank Charge	22.00	174,118	151,574
Furniture, Fixture and Equipment	23.00	1,069,400	524,055
Vehicle /Motorcycle fuel & Maintenance	24.00	73,085	206,576
Travel, Lodging & perdiem for Administrative	25.00	1,533,348	3,361,332
Staff Development and Capacity Building	26.00	143,327	1,965,361
Program Expense (meeting/workshop/training)	27.00	32,910,527	48,264,357
Loan to Project	28.00	178,764	-
Fund Refund	29.00	46,222	9,002,405
Payment to SWF fund Account		-	2,130,091
Outstanding Liabilities for IT and others		-	35,239
Total Payments		69,939,404	121,951,692
Closing Balance		14,446,281	32,669,715
Cash & Cash Equivalent		14,446,281	32,669,715
Cash in hand	8.00	2,993	2,310
Cash at bank	8.00	14,443,288	32,667,405


Executive Director


Treasurer


President

TAHZINGDONG
Notes to the Financial Statements
For the year ended 30 June 2026

1.0 Background

TAHZINGDONG is a non-government voluntary organization working on environment and socio-economic development in the Chittagong Hill Tracts of Bangladesh. It emerged on 15th December 1999 with the collaboration of a group of youth students and energetic youth social workers through an informal consultation between them in Bandarban Hill District of Bangladesh. Bandarban is uniquely a home in the country in terms of language and cultural diversity where eleven different indigenous communities of the Chittagong Hill Tracts (CHT's) and mainstream Bengali have been living since long.

1.01 Legal Status of the Organization

TAHZINGDONG is duly registered under Voluntary Social Welfare Bandarban (Registration and Control) Ordinance 1961, vide registration number 146 dated February 26, 2001. Registered with the NGO Affairs Bureau, under the Prime Minister's Office Registration No: 3352, Dated - 06 April 2023.

1.02 Organizational Activities

TAHZINGDONG is also well-known as an organization at home and abroad for promoting and conserving community-managed natural forests in the Chittagong Hill Tracts (CHT's) of Bangladesh. The organization is a pioneer in Bandarban Hill District who has taken the initiative to protect and preserve the Community Managed Mouza Forest/Village Common Forest (VCF) or Community Conserve Area (CCA) with the collaboration of forest-dependent communities in Bandarban Hill District. The organization emphasizes community empowerment and livelihood development initiatives of the local communities for improving their livelihood who mostly live in the remote areas. The organization is also well experienced in the areas of DRR, Nutrition, Health and Hygiene, WATSAN, combating climate change, food security and distribution, GFS, livelihood development, IGA, youth development program, SRHR, GBV, social cohesion and resilient, aquaculture, non-formal education and build awareness raising on pandemic COVID-19 since last 22 years in CHT.

2.0 Summary of Significant Accounting Policies

The objective of these financial statements is to clearly reflect the financial information related to the projects and mother account.

TAHZINGDONG prepares the consolidated financial statements on a going concern basis under the historical cost convention. TAHZINGDONG generally follows the accrual basis of accounting or a modified form thereof for key income and expenditure items, as set out below.

The significant Accounting policies, which have been materially consistent over the years, as applied and followed in the preparation and presentation of these financial statements are summarized in the relevant notes.

2.1 Basis of preparation of financial statements

The financial statements of TAHZINGDONG have been prepared to fulfil the requirements under the terms of reference as required by the Executive Director.

2.2 Reporting currency

The figures in the financial statements represent Bangladeshi Taka (BDT) as currency which is the organization's functional currency.

2.3 Reporting period

Financial statements cover the period from 01 July 2025 to 30 June 2026.

2.4 Component of the Financial Statements

According to the International Accounting Standard "IAS-1" Presentation of Financial Statements to complete set of Financial Statements include the following components :

- (a) Statement of Financial Position as at 30 June 2026.
- (b) Statement of Comprehensive Income for the period from 01 July 2025 to 30 June 2026.
- (c) Statement of Receipts and Payments for the period from 01 July 2025 to 30 June 2026.
- (d) Notes to the Financial Statement as at and for the period from 01 July 2025 to 30 June 2026.

Notes	Particulars	Amount in Taka	
		30.06.2026	30.06.2025
3.00 Movement of Property, Plant & Equipment			
	This is the made up as follows		
	At Cost		
	Opening Balance	2,582,831	2,058,776
	Add: Addition during the year	1,069,400	524,055
		3,652,231	2,582,831
	Less: Adjustment during the year	-	-
		3,652,231	2,582,831
	Depreciation:		
	Opening Balance	641,188	446,612
	Add: Addition during the year	275,074	194,576
		916,262	641,188
	Less: Adjustment during the year	-	-
		916,262	641,188
		2,735,969	1,941,643
	Written Down Value (30 June 2026)		
	For its details please refer to Annexure-'A'		
4.00 Advance against Rent :			
	Opening Balance	29,000	419,595
	Add: Addition during the period for TAHZINGDONG	-	29,000
	Add: Addition during the period for BANI	-	-
	Add: Addition during the period for SFLR	-	-
	Add: Addition during the period for PRLC	-	-
		-	29,000
	Less: Realized during the period	29,000	419,595
		-	29,000
	Closing balance	69,000	-
	Office Rent advance	69,000	29,000
	Total	69,000	29,000
5.00 Advance to Projects			
	Opening Balance	463,097	4,435,247
	LEWS	-	289,333
	SFLR	-	173,764
	Total advance	463,097	4,898,344
	Loan Paid	463,097	4,435,247
	Closing balance	-	463,097
6.00 Loan Refund Account			
	OLHF	-	675,562
	YCC	-	954,200
	SFLR	20,940	648,170
	TAHZINGDONG	463,097	800,847
	Total	484,037	3,078,779

Notes	Particulars	Amount in Taka	
		30.06.2026	30.06.2025
7.00 FDR			
	Opening Balance	-	2,000,000
	Add: Addition during the year	-	-
	FDR Balance	-	2,000,000
	Less: Enchashment during the year	-	-
	Closing balance	-	-
8.00 Cash and Cash Equivalents			
	Cash in hand	8.01 2,993	2,310
	Cash at bank	8.02 14,443,288	32,669,715
	Total	14,446,281	32,672,025
8.01 Cash in hand			
	AULSM CHTBD- Life Savings	260	-
	PRLC	2,733	2,310
	Total	2,993	2,310
8.02 Cash at bank			
	Mother Account	4,829,229	7,448,562
	LEWS Project	6,474	
	SFLR	1,712,005	161,905
	GBViE	1,116	2,242
	PRLC	35,016	11,392,918
	YCC	700	695
	AMCD	176,782	177,472
	CFLR	67,133	67,823
	AULSM CHTBD	4,615,639	
	CRLIWM-CHT Sector Project	18,567	
	Staff Welfare Fund (SWF)	596,046	326,093
	ProGRESS	2,384,581	13,089,696
	Total:	14,443,288	32,669,715
9.00 Unutilized Fund			
	Opening Balance (restated - Note 3)	34,308,396	21,984,821
	Excess of income over expenditure	(17,207,146)	14,293,572
	FDR	-	(2,000,000)
	Less: Adjustment (Note 19)	(596,046)	-
	Total	16,505,204	34,278,393
10.00 Payable Account			
	BANI	-	298,607
	ProGRESS	-	45,362
	PRLC- Overhead adjusted	-	5,000
	Total	-	348,969
Project Adjustment			
	During the year		
	PRLC- Management Shared Cost	21,120	-
	LEWS- Vat-Tax	2,248	-
	AULSM CHTBD - Vender & Staff	352,504	-
	Closing Balance	375,872	-

Notes	Particulars	Amount in Taka	
		30.06.2026	30.06.2025

11.00 Grants Received

Name of Project

Name of Bank

Opening			63,418,103
BANI	UCBL	-	17,538,260
ProGRESS	UCBL	-	23,080,761
PRLC	UCBL	9,947,920	629,151
OLHF	UCBL	-	4,648,474
USAID BIJOYEE ACTIVITY	UCBL	-	-
AULSM CHTBD	UCBL	12,044,041	5,006,206
SFLR	UCBL	7,638,084	5,677,000
LEWS	UCBL	13,213,000	-
CRLIWM-CHT Sector Project	UCBL	1,262,000	-
YCC	UCBL	-	513,144
SONNE International Austria	UCBL	110,250	-
Closing Balance		44,215,295	120,511,099
Less- Fund Refund		46,222	9,002,405
As per Income Expenditure Statement		44,169,073	111,508,694

12.00 Interest Income

BANI		-	58,894
LEWS		9,251	821
SWF		5,655	20,580
USAID BIJOYEE ACTIVITY		-	5,859
ProGRESS		-	45,362
YCC		7	2,630
GBViE		34	58
SFLR		19,603	11,710
PRLC		71,170	68,630
AULSM CHTBD		2,302	-
TAHZINGDONG		27	-
CRLIWM-CHT Sector Project		2,272	-
FDR Interest Income		-	130,952
Total Interest Income as per Receipts and Payments		110,321	345,498
Total Interest Income as per Income Expenditure State		110,321	345,498

13.00 Other Income

Office Maintenance		-	-
Photocopy bill		19,949	63,599
Miscellaneous		15,695	-
Donation		3,199,170	-
Total		3,234,814	63,599

14.00 Overhead received / Operational cost

Project Overhead cost		1,709,897	6,585,080
Project Shared cost		137,714	1,155,497
Total		1,847,611	7,740,576

Notes	Particulars	Amount in Taka	
		30.06.2026	30.06.2025
15.00	Salary & Benefits		
	Mother Account	6,147,332	3,619,327
	BANI	-	23,356,808
	LEWS	5,546,627	3,358,328
	AULSM CHTBD	5,703,727	-
	PRLC	3,788,653	2,937,923
	SFLR	2,063,629	1,132,740
	ProGRESS	3,994,442	2,846,043
	CRLIWM-CHT Sector Project	1,091,091	-
	As per Receipt & Payments	28,335,501	39,580,237
	Salary Payable	10,667	-
	As per Income Expenditure	28,324,834	39,580,237
16.00	Office Rent		
	Mother Account	435,568	633,435
	BANI	-	463,299
	LEWS	150,106	81,053
	USAID BIJOYEE ACTIVITY	-	99,600
	AULSM CHTBD	274,465	-
	PRLC	144,000	144,000
	ProGRESS	123,300	84,821
	As per Receipt & Payments	1,127,439	1,506,208
	Office rent Payable	73,500	-
	As per Income Expenditure	1,053,939	1,506,208
17.00	Administration cost		
	Utility	17.01 105,277	114,522
	Mobile/Telephone Bill & Internet	17.02 399,703	807,861
	Overhead cost	17.03 1,709,897	6,585,080
	Office Maintenance & Other Cost	17.04 146,398	461,648
	Total	2,361,275	7,969,110
17.01	Utility		
	Mother Account	17.01.01 65,946	59,171
	BANI	17.01.02 -	33,302
	AULSM CHTBD	17.01.03 7,731	-
	PRLC	17.01.04 13,958	8,790
	LEWS	17.01.05 10,200	3,688
	CRLIWM-CHT Sector Project	17.01.06 340	-
	ProGRESS	17.01.07 7,102	9,571
	Total	105,277	114,522
17.01.01	Mother Account		
	Electricity Bill	53,797	51,833
	Newspaper Bill	12,149	7,338
	Total	65,946	59,171

Notes	Particulars	Amount in Taka	
		30.06.2026	30.06.2025
17.01.02 BANI			
	Electricity Bill, Gas	-	33,302
		-	33,302
17.01.03 AULSM CHTBD			
	Office Utilities	7,731	-
		7,731	-
17.01.04 PRLC			
	Maintenance and Utility	13,958	8,790
		13,958	8,790
17.01.05 LEWS			
	Utilities	10,200	3,688
		10,200	3,688
17.01.06 CRLIWM-CHT Sector Project			
	Utility bill	340	-
		340	-
17.01.07 ProGRESS			
	Utility bill	7,102	9,571
		7,102	9,571
17.02 Mobile/Telephone Bill & Internet			
	Mother Account	25,425	30,939
	BANI	-	606,962
	LEWS	68,298	47,050
	ProGRESS	32,384	27,232
	USAID BIJOYEE ACTIVITY	-	49,364
	AULSM CHTBD	224,639	-
	CRLIWM-CHT Sector Project	8,505	-
	PRLC	40,452	46,314
	As per Receipt & Payment	399,703	807,861
	Office rent Payable	78,233	-
	As per Income Expenditure	321,470	807,861
17.02.01 Mother Account			
	Telephone, Internet bill	25,425	30,939
		25,425	30,939
17.02.02 BANI			
	Internet & Mobile Bill	-	606,962
	Telephone & Mobile Bill	-	-
		-	606,962
17.02.03 LEWS			
	Communication	68,298	47,050
		68,298	47,050
17.02.04 ProGRESS			
	Communication	32,384	27,232
		32,384	27,232

Notes	Particulars	Amount in Taka	
		30.06.2026	30.06.2025
17.02.05 USAID BIJOYEE ACTIVITY			
	Internet Bill, Telephone & Mobile Bill	-	49,364
		-	49,364
17.02.06 AULSM CHTBD			
	Internet and mobile bill	224,639	-
		224,639	-
17.02.07 CRLIWM-CHT Sector Project			
	Communication/ Mobile & Internet	8,505	-
		8,505	-
17.02.08 PRLC			
	Telephone & Internet	40,452	46,314
		40,452	46,314
17.03 Overhead cost			
	BANI	-	5,769,016
	LEWS	1,125,157	489,216
	USAID BIJOYEE ACTIVITY	-	216,672
	PRLC	-	(262,665)
	YCC	-	182,000
	AULSM CHTBD	370,616	-
	SFLR	214,124	190,841
		1,709,897	6,585,080
	As per Income & Expenditure	-	-
	Overhead payable	1,709,897	6,585,080
	As per Receipt & Payment	-	-
17.04 Office Maintenance & Other Cost			
	Mother Account	109,321	374,061
	BANI	-	81,034
	CRLIWM-CHT Sector Project	2,624	-
	LEWS	30,562	6,553
	PRLC	3,891	-
		146,398	461,648
	As per Receipt & Payment	-	-
	Previous office maintenance	146,398	461,648
	As per Income Expenditure	-	-
17.04.01 Mother Account			
	Office Maintenance	86,042	228,379
	Entertainment Cost	23,279	29,678
	Computer Maintenance	-	12,500
	Miscellaneous	-	103,504
		109,321	374,061
17.04.02 BANI			
	Office Maintenance & Other Cost	-	81,034
		-	81,034
17.04.03 CRLIWM-CHT Sector Project			
	Office Maintenance & Other Cost	2,624	-
		2,624	-

Notes	Particulars	Amount in Taka	
		30.06.2026	30.06.2025
17.04.04 LEWS			
	Office Maintenance & Other Cost	30,562	6,553
		<u>30,562</u>	<u>6,553</u>
17.04.05 PRLC			
	Repair, maintenance & Cleaning material	3,891	-
		<u>3,891</u>	<u>-</u>
18.00 Audit & Consultancy Fees			
	Audit fees	172,500	125,000
	Total Fees As per Income & Expenditure	<u>172,500</u>	<u>125,000</u>
	Provision for Audit & Consultancy Fees	150,000	150,000
	Total Fees As per Receipts and Payments	<u>150,000</u>	<u>275,000</u>
19.00 Staff welfare fund			
	Opening balance	326,093	3,323,948
	Add: Staff Contribution	1,448,020	3,005,854
	Bank Interest	5,655	20,580
	FDR Interest Income	-	130,952
	Less: Adjustment	(1,179,582)	(6,144,802)
	Less: Bank Charge	(4,141)	(10,439)
	Total Staff Welfare Fund	<u>596,046</u>	<u>326,093</u>
	Previous year interest accrued received	-	-
	Closing Balance	<u>596,046</u>	<u>326,093</u>
20.00 Repair, Maintenance & Cleaning Material			
	PRLC		
	Recruitment, Audit fees & Bank Charge	-	1,160
	Total	<u>-</u>	<u>1,160</u>
21.00 Office Stationeries, Printing & Supplies			
	Mother Account	139,121	95,410
	BANI	-	102,818
	ProGRESS	56,896	80,083
	USAID BUJOYEE ACTIVITY	-	30,684
	LEWS	59,095	48,998
	PRLC	88,288	124,094
	AULSM CHTBD	182,731	-
	SFLR	38,039	-
	CRLIWM-CHT Sector Project	1,145	-
	As per Receipt & Payment	<u>565,315</u>	<u>482,087</u>
	Payable Stationary & Supplies	63,673	-
	As per Income Expenditure	<u>501,642</u>	<u>482,087</u>
21.01 Mother Account			
	Office Stationary	79,321	40,061
	IEC Materials	59,800	55,349
		<u>139,121</u>	<u>95,410</u>

Notes	Particulars	Amount in Taka	
		30.06.2026	30.06.2025
21.02	BANI		
	Printing & Stationary	-	102,818
		-	102,818
21.03	ProGRESS		
	Office Stationary	56,896	80,083
		56,896	80,083
21.04	USAID BLJOYEE ACTIVITY		
	Office Stationary	-	30,684
		-	30,684
21.05	LEWS		
	Office Stationary	59,095	48,998
		59,095	48,998
21.06	PRLC		
	Office Stationary	88,288	124,094
		88,288	124,094
21.07	AULSM CHTBD		
	Office supplies & consumables	182,731	-
		182,731	-
21.08	SFLR		
	Office Stationeries, Printing & Supplies	38,039	-
		38,039	-
21.09	CRLIWM-CHT Sector Project		
	Office Stationary	1,145	-
		1,145	-
22.00	Bank Charge		
	Mother Account	22,923	53,012
	BANI	-	44,428
	USAID BLJOYEE ACTIVITY	-	10,970
	AULSM CHTBD	67,869	-
	GBVIE	1,160	1,783
	SFLR	2,012	-
	PRLC	19,093	16,565
	AMCD	690	955
	YCC	2	
	CFLR	690	955
	SWF	4,141	10,439
	LEWS	10,177	8,616
	ProGRESS	45,362	3,904
	Total	174,118	151,574
22.01	Mother Account		
	Bank Charge	22,923	53,012
		22,923	53,012
22.02	BANI		
	Bank Charge	-	44,428
		-	44,428

Notes	Particulars	Amount in Taka	
		30.06.2026	30.06.2025
22.03	USAID BIJOYEE ACTIVITY		
	Bank Charge	-	7,070
	Recruitment & Audit fee	-	3,900
		-	10,970
22.04	AULSM CHTBD		
	Bank Charge	2,256	-
	Recruitment & Audit fee	65,613	-
		67,869	-
22.05	GBVIE		
	Bank Charge	-	1,783
			1,783
22.06	SFLR		
	Bank Charge	2,012	-
		2,012	-
22.07	PRLC		
	Bank Charge	19,093	16,565
	Recruitment & Audit fee	-	-
		19,093	16,565
22.08	AMCD		
	Bank Charge	-	955
	Recruitment cost	-	-
		-	955
22.09	CFLR		
	Bank Charge	-	955
		-	955
22.10	SWF		
	Bank Charge	4,141	10,439
		4,141	10,439
22.11	LEWS		
	Bank Charge	10,177	8,616
		10,177	8,616
22.12	ProGRESS		
	Bank Interest Adjusted	45,362	3,904
		45,362	3,904
23.00	Furniture, Fixture and Equipment		
	Mother Account	900,000	22,223
	AULSM CHTBD	17,500	-
	USAID BIJOYEE ACTIVITY	-	185,897
	PRLC	74,000	122,735
	ProGRESS	77,900	193,200
	As per Receipt & Payment	1,069,400	524,055
	Payable VAT & TAX	-	-
	As per Income Expenditure	1,069,400	524,055

Notes	Particulars	Amount in Taka	
		30.06.2026	30.06.2025
24.00	Vehicle /Motorcycle fuel & Maintenance		
	Mother Account	36,060	14,480
	BANI	-	41,429
	PRLC	37,025	49,795
	LEWS	-	17,272
	As per Receipt & Payment	73,085	122,976
	Payable Vehicle /Motorcycle fuel & Maintenance		
	As per Income & Expenditure	73,085	122,976
24.01	Mother Account		
	Fuel & Maintenance	36,060	14,480
		36,060	14,480
24.02	BANI		
	Spare Parts & Maintenance of Motorcycle	-	41,429
	Fuel cost	-	-
		-	41,429
24.03	PRLC		
	Motor Cycle fuel and Maintenance	37,025	49,795
		37,025	49,795
24.04	LEWS		
	Vehicle /Motorcycle fuel & Maintenance	-	17,272
		-	17,272
25.00	Travel, Lodging & perdiem for Administrative Personnel		
	Travelling	85,200	170,496
	As per Receipt & Payment	1,448,148	3,190,836
	Payable Travel	1,533,348	3,361,332
	As per Income & Expenditure	122,340	-
		1,411,008	3,361,332
25.01	Perdiem		
	ADB	85,200	-
	BANI	-	35,320
	USAID BIJOYEE ACTIVITY	-	83,156
	TZD-Mother Accounts	-	52,020
	Total	85,200	170,496
25.02	Travelling		
	BANI	-	1,993,603
	LEWS	570,759	207,450
	OLHF	-	-
	PRLC	158,273	313,920
	USAID BIJOYEE ACTIVITY	-	216,446
	ProGRESS	96,870	161,379
	CRLIWM-CHT Sector Project	56,800	-
	AULSM CHTBD	269,050	-
	SFLR	194,843	186,220

Notes	Particulars	Amount in Taka	
		30.06.2026	30.06.2025
	TZD-Mother Accounts	100,858	111,818
	As per Receipt & Payment	1,448,148	3,190,836
	Payable Travelling		
	As per Income & Expenditure	1,448,148	3,190,836

26.00 Staff Development and Capacity Building

BANI	-	1,801,848
USAID BIJOYEE ACTIVITY	-	27,015
PRLC	92,447	77,590
TAHZINGDONG	50,880	58,908
Total	143,327	1,965,361

27.00 Program Expenses (Meeting/Training/Workshop/Event)

BANI	-	29,582,244
USAID BIJOYEE ACTIVITY	-	1,260,935
AULSM CHTBD	664,620	-
ProGRESS	6,280,859	1,136,177
PRLC	16,932,610	11,429,879
GRES P	-	-
LEWS	5,590,322	996,853
SFLR	3,442,116	3,863,269
As per Receipt & Payment	32,910,527	48,264,357
Payable program expense	70,587	-
As per Income & Expenditure	32,839,940	48,264,357

28.00 Loan to project & Staff

Opening Balance	2,727,512	2,727,512
Add: Addition during the period	178,764	-
Total during the period	2,906,276	2,727,512
Less: Adjustment during the period	2,727,512	2,727,512
Closing balance	178,764	-

Loan & Advance

Opening Balance	-	2,727,512
SFLR	173,764	-
PRLC	5,000	-
During the year	178,764	-
Less: Adjustment during the period	-	2,727,512
Total	178,764	-

29.00 Fund Refund

BANI	-	7,500,169
USAID BIJOYEE ACTIVITY	-	911,337
LEWS	46,222	590,899
Total	46,222	9,002,405

TAHZINGDONG
Schedule of Property, Plant & Equipment
As at 30 June 2026

Annexure 'A'

Particulars	C O S T			Rate	D E P R E C I A T I O N			Written Down Value 30.06.2026
	Balance as on 01.07.2025	Addition during the year	Adjustment During the year		Balance as on 01.07.2025	Charge for the year	Balance as on 30.06.2026	
Furniture, Fan & Equipment	44,040	-	-	15%	44,040	-	44,040	-
Motor Cycle	-	-	-	20%	-	-	-	-
Laser Printer	1,147	-	-	20%	1,147	-	1,147	-
Scanner	26,702	-	-	20%	26,702	2,536.70	16,555	10,147
Computer & UPS	-	-	-	20%	-	-	-	-
Digital Camera	-	-	-	20%	-	-	-	-
Generator	-	-	-	20%	-	-	-	-
Multi Media Projector	2,652	-	-	20%	2,652	-	2,652	-
Land	915,000	900,000	-	0%	1,815,000	-	-	1,815,000
Water Filter	12,274	-	-	20%	12,274	1,745.62	5,292	6,982
Sound Box	14,405	-	-	20%	14,405	2,049	6,210	8,195
Tally Software	135,800	-	-	20%	135,800	21,728	48,888	86,912
Printer	3,725	-	-	20%	3,725	-	3,725	-
Hard Disk	4,288	-	-	20%	4,288	-	4,288	-
Safety Met	-	-	-	20%	-	-	-	-
CC Camera	-	-	-	20%	-	-	-	-
Photocopy Machine	-	-	-	20%	-	-	-	-
Telephone set	1,920	-	-	20%	1,920	102.40	1,510	410
Mobile	3,259	-	-	20%	3,259	174	2,564	695
Stand Fan	3,120	-	-	20%	3,120	166	2,454	666
IPS	47,491	-	-	20%	47,491	4,511.58	29,445	18,046
PRLC, Project	792,498	74,000	-	20%	866,498	124,747.49	330,508	535,990
ProGRESS	193,200	77,900	-	20%	271,100	42,566	61,886	209,214
BIYA, Project	463,885	-	-	20%	463,885	72,997.60	171,895	291,990
Life savings	-	17,500	-	20%	17,500	1,750	1,750	15,750
Total as on 30.06.2026	2,665,406	1,069,400	-		3,734,806	275,074	734,809	2,999,997
Total as on 30.06.2025	2,058,776	524,055	-		2,657,807	194,576	459,735	2,198,072

Note: The negative/full gross cost and negative written-down-value balances previously carried for Motor Cycle, Computer & UPS, Digital Camera, Generator, Safety Met, CC Camera, Photocopy Machine, Furniture & Equipment, Laser Printer, Multi Media Projector, Printer and Hard Disk have been corrected by a prior year adjustment: opening cost and accumulated depreciation for these items have been restated to nil, or accumulated depreciation capped at cost, as at 01.07.2025 (net effect Tk. 256,429), with the consequential Tk. 30,003 net impact on the current year recognised through Note 3 and the opening Unutilized Fund balance (Note 9). Comparative 30.06.2025 figures above are restated accordingly.