

PRIVATE & CONFIDENTIAL

**Auditor's Report and Financial Statements
of
" GENERAL FUND "**
NARIPOKKHO
For the year ended 30 June 2023

ASHRAFUL HAQUE NABI & CO.

CHARTERED ACCOUNTANTS

Dilara Tower (3rd Floor), 4F

77, Bir Uttam CR Datta Road

Hatirpool, Dhaka-1205

Telephone: 44611751

Email: minhaz@ashrafulhaquenabi.com

ashrafulnabi@yahoo.com

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Opinion for the project of "GENERAL FUND" of ... and of its financial performance and its receipts and payments for the year then ended in accordance with the financial reporting provisions of Foreign Donations (Voluntary Activities) Regulation Ordinance 1978 and Foreign Donations (Voluntary Activities) Regulation Rules 1978.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under these 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 Organisation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to serve as a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances. Those charged with governance are responsible for overseeing the organisation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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



আশরাফ্ উল হক নবী এন্ড কোং
ASHRAFUL HAQUE NABI & CO.
Chartered Accountants

Dilara Tower (3rd Floor), 4F
77, Bir Uttam C.R. Dutta Road
Hatirpool, Dhaka-1205.
Tel : 446-11751
E-mail:ashrafulnabi@yahoo.com
minhaz@ashrafulhaquenabi.com

INDEPENDENT AUDITOR'S REPORT
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of "GENERAL FUND" of Naripokkho which comprise the statement of financial position as at 30 June 2023 and the statement of comprehensive income, statement of Receipts and Payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statement presents fairly, in all material respect, the financial position for the project of "GENERAL FUND" of Naripokkho as at 30 June 2023 and of its financial performance and its receipts and payments for the year then ended in accordance with the financial reporting provisions of Foreign Donations (Voluntary Activities) Regulation Ordinance 1978 and Foreign Donations (Voluntary Activities) Regulation Rules 1978.

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. 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 and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in circumstances. Those charged with governance are responsible for overseeing the organization'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 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transaction and events in a manner that achieves fair presentation.

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

Report on other Legal and Regulatory Requirements

We also report that books and accounts has been maintained properly as required by the Foreign Donation (Voluntary Activities) Regulation Act 2016 and other applicable laws and regulations

Sayama Hassan
Sayama Hassan
Deputy Director (Finance & Admin)
Naptak

Minhaz Shahid
Minhaz Shahid
FCA

Ashraf

**Ashraf Haque Nabi & Co.
Chartered Accountants**

Firm Registration No. CAF-001-005

Signed by: Minhaz Shahid, FCA

Proprietor/Enrolment No. 1446

DVC # 2311261446AS650787

Dhaka, 26 November 2023



**NARIPOKKHO
GENERAL FUND
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

PARTICULARS	NOTES	30-06-2023	30-06-2022
PROPERTY AND ASSETS:			
Fixed Assets	5	11,570,651	12,232,888
Investment in FDR Naripokkho	6	24,920,290	23,997,263
Investment in FDR Gratuity	7	2,236,611	1,643,702
CURRENT ASSETS:			
Inventory		7,072	7,072
Advance, Deposit and Payment	8	685,550	669,322
Loan to Various Project	9	1,923,848	1,031,574
Advance Income Tax		-	-
Salary Amount Receivable from project		488,480	488,480
Cash and Bank Balances	10	22,791,875	16,883,893
Total Assets		64,624,378	56,954,195
FUND AND LIABILITIES:			
Fund Account	11	59,282,353	52,348,770
Long Term Liability			
Liability for Gratuity Fund	12	3,904,007	3,051,407
Current Liabilities			
Outstanding Liabilities	13	1,202,149	1,202,149
Provision for Expenses	14	235,869	351,869
Total Liabilities		64,624,378	56,954,195

The annexed notes form an integral part of the financial statements.

Sayema Hasnin
Sayema Hasnin
Deputy Director (Finance & Admin)
Naripokkho

Tasnim Azim
Tasnim Azim
President
Naripokkho

Signed in terms of separate report of even date annexed.

Dhaka, 26 November 2023

Ashraful Haque Nabi
Ashraful Haque Nabi & Co.
Chartered Accountants
Firm Registration No. CAF-001-005
Signed by : Minhaz Shahid, FCA
Proprietor/Enrolment No. 1446
DVC # 2311261446AS650787



**NARIPOKKHO
GENERAL FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

PARTICULARS	NOTES	2022-2023	2021-2022
INCOME:			
Donor Grants	15	68,744,645	31,790,390
Honorarium Received	16	3,968,793	3,101,559
Other Income	17	1,486,714	1,060,940
Members Contribution		1,509,741	1,383,382
Interest on FDR	6	1,161,873	995,919
Subscription		14,020	13,080
Received against expense of different Projects	18	6,321,106	2,562,902
Total Income		83,206,893	40,908,172
EXPENDITURE:			
Personnel Cost	19	2,101,791	2,613,208
Administrative Cost	20	8,360,002	8,579,943
Professional & Other Legal Expenses	21	362,183	514,314
Programme Cost	22	211,903	138,777
Trainee Honorarium		-	-
Project Expense		64,336,348	
Excise Duty		21,000	12,500
TDS		217,846	62,626
Depreciation	5	662,237	711,996
Total Expenditure		76,273,310	12,633,363
Surplus/(Deficit) of Income over Expenditure	11	6,933,583	28,274,808
Total Taka:		83,206,893	40,908,172

The annexed notes form an integral part of the financial statements.

Sayema Hasnin

Sayema Hasnin
Deputy Director (Finance & Admin)
Naripokkho

Tasnim Azim

Tasnim Azim
President
Naripokkho

Signed in terms of separate report of even date annexed.

Ashraful Haque Nabi

Ashraful Haque Nabi & Co.
Chartered Accountants
Firm Registration No. CAF-001-005
Signed by : Minhaz Shahid, FCA
Proprietor/Enrolment No. 1446
DVC # 2311261446AS650787



Dhaka, 26 November 2023

NARIPOKKHO
GENERAL FUND
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Particulars	NOTES	2022-2023	2021-2022
Opening Balance:			
Cash in Hand	10	20,000	20,000
Cash at Bank	10	16,863,893	5,925,578
Bkash Transfer		-	-
RECEIPTS:			
Donor Grants Received Naripokkho and Mother account, Scholarship, Covid	15	68,744,645	31,790,390
Honorarium and Management cost Received	16	3,968,793	3,101,558.55
Other Income	17	1,486,714	1,060,940
Advance Adjusted/Received against expense of different Projects	8	2,031,485	1,614,746
Members Contribution /Donation		1,509,741	1,383,382
Loan Realized		7,168,451	4,116,110
Subscription		14,020	13,080
Gratuity deposited		939,473	576,484
Gratuity Interest Received STD 76		25,155	19,340
Received against expense of different Projects	18	6,321,106	2,074,422
Total Receipts:		109,093,476	51,696,031
PAYMENTS:			
Personnel Cost	19	2,101,791	2,613,208
Administrative Cost	20	8,330,785	8,489,531
Professional & Other Legal Expenses	21	362,183	364,314
Programme Cost	22	211,903	138,777
Trainee Honorarium		-	-
Loan to the Project		8,060,725	4,664,154
Advance to Others		2,047,713	1,830,722
Fixed Assets Purchase		-	-
Safe Abortion		-	-
Shojag		-	-
Expense against adjust		-	-
Project Expense	23	64,336,348	16,361,476
General support Grant focus on advancing the rights of women garments workers, Global fund		-	-
Strengthen Naripokkho and expand its outreach (Just society)		-	-
TDS		3,773	1,934
Gratuity Paid		196,381	-
FDR Open With Gratuity fund		500,000	-
Paid from provision	14	150,000	348,023
Total Payments		86,301,602	34,812,139



Particulars	NOTES	2022-2023	2021-2022
Closing Balance:			
Cash in Hand	10	20,000	20,000
Cash at Bank	10	22,771,875	16,863,893
Total Taka:		109,093,476	51,696,031

The annexed notes form an integral part of the financial statements.

Sayema Hasnin
Sayema Hasnin
Deputy Director (Finance & Admin)
Naripokkho

Tasnim Azim
Tasnim Azim
President
Naripokkho

1.0 BASIS OF ACCOUNTING:

The financial statements are prepared on an accrual basis of accounting. Depreciation is provided on a straight-line basis over the useful life of the assets. Provisions are made for doubtful debts and other contingent liabilities. The financial statements are prepared on a going concern basis.

Minhaz Shahid
Ashraful Haque Nabi & Co.
Chartered Accountants
Firm Registration No. CAF-001-005
Signed by : Minhaz Shahid, FCA
Proprietor/Enrolment No. 1446
DVC # 2311261446AS650787

Dhaka, 26 November 2023

Executive Committee (ECo) (as from 2021 to 2023)

Sl No.	Name of the Member	Position
1	Tasnim Azim	President
2	Tasnim Azim	Member
3	Minhaz Shahid	Member
4	Minhaz Shahid	Member
5	Minhaz Shahid	Member
6	Minhaz Shahid	Member
7	Minhaz Shahid	Member
8	Minhaz Shahid	Member
9	Minhaz Shahid	Member
10	Minhaz Shahid	Member
11	Minhaz Shahid	Member



NARIPOKKHO
GENERAL FUND
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

1.00 BACKGROUND OF THE ORGANIZATION:

A women's activist organization, Naripokkho was established in 1983 with a view to create a social force for the advancement of women's rights and to build resistance against violence, discrimination and injustice. Naripokkho is registered with the NGO Affairs Bureau of the Government of the People's Republic of Bangladesh bearing registration number 943 dated 28 May 1995 and last renewed on 06 December 2015 effective from 28 May 2015 and Department of Women's Affairs having registration No. Mo. Bo. Po. 627/88. From 1983 to 1993, the activities of Naripokkho was mainly financed through its own sources i.e. members' subscription fees and donations as well as income earning activities. From 1993 onwards, Naripokkho has been receiving grants from different donor agencies to support the implementation of specific projects. The registered office of the organization is at Road No. 5/A, House No.75, (4th Floor), Rangs Nilu Square, Satmasjid Road, Dhanmondi, Dhaka-1209, Bangladesh.

2.00 OBJECTIVES OF THE PROJECT:

The New Voice, New Leaders project objective of "Building Women's leadership for participation in politics and public administration" is consistent with NARIPOKKHO and Doorbar's work-promoting women's leadership and involving and supporting younger generation to be part of the women's movement and working on promoting women's rights through political involvement and presence in decision-making and public administration.

3.00 BASIS OF ACCOUNTING:

The financial statements are prepared in accordance with International Accounting Standards (IAS) on cash basis under historical cost convention. Provisions and accruals are not taken into account except otherwise noted in this report. Depreciation on fixed assets is charged on diminishing balance method at the rates as shown in the schedule of fixed assets. Depreciation is charged for three months during the period under audit. Depreciation on addition to fixed assets is charged for the full year irrespective of date of acquisition or put into use while no depreciation is charged in the year of disposal.

4.00 LIST OF EXECUTIVE COMMITTEE MEMBERS

The day-to-day affairs of the Naripokkho are run by constituted Executive Committee consists of the following 11 members:

Executive Committee: (Effective from 2021 to 2023)

Sl No	Name of the Member	Position
1	Tasnim Azim	President
2	Tamanna Khan	Secretary (Movement)
3	Rina Roy	Secretary (Project)
4	Fozila Banu Lily	Secretary (Publicity)
5	Nazma Begum	Treasurer
6	Safia Azim	Member
7	Maheen Sultan	Member
8	Rehana Samdani	Member
9	Mahmuda Begum Guinea	Member
10	Sadaf-Saz-Siddique	Member
11	Khodeza Khatun	Member



5.00		FIXED ASSETS: Tk. 11,570,651				
Sl.	V A L U E A T C O S T					
No.	Particular	Opening Balance 01.07.2022	Addition for the year	Adjustment for the year	Total Cost 30.06.2023	
1	Building	26,627,651	-	-	26,627,651	
2	Office Equipment	1,447,435	-	-	1,447,435	
3	Computer & Printer	361,421	-	-	361,421	
4	Books	45,214	-	-	45,214	
5	Furniture & Fixture	235,206	-	-	235,206	
	2023 TK.	28,716,927	-	-	28,716,927	
	2022 TK.	28,716,927	-	-	28,716,927	
Sl.	D E P R E C I A T I O N					
No.	Opening Balance 01.07.2022	Rate	For the year	Adjustment	Accumulated Value 30.06.2023	
1	14,701,827	5%	596,291	-	15,298,119	
2	1,320,006	20%	25,486	-	1,345,492	
3	270,764	25%	22,664	-	293,428	
4	43,777	20%	287	-	44,065	
5	147,664	20%	17,508	-	165,173	
	2023 TK.		662,237	-	17,146,276	
	2022 TK.		768,630	-	15,772,043	
					Written down	



6.00 INVESTMENT ON FDR NARIPOKKHO: Tk. 24,920,290

Particulars	30-06-2023	30-06-2022
Opening Balance	23,997,263	23,076,470
Add: Investment during the year		
Add: Interest during the year	1,161,873	995,919
	25,159,136	24,072,389
Less: Encashment during the year	-	-
Less: TDS	217,846	62,626
Less: Excise Duty	21,000	12,500
Closing Balance Taka:	24,920,290	23,997,263

6.02 Investment on FDR: Tk. 24,920,290

Name of the Bank and Branch	FDR No.	30-06-2023	30-06-2022
Pubali Bank Ltd., Satmasjid Road Br.	61861	232,184	225,916
Uttara Bank Ltd., Satmasjid Road Br.	6583	1,617,536	1,565,862
Uttara Bank Ltd., Satmasjid Road Br.	6868	1,515,107	1,450,781
Uttara Bank Ltd., Satmasjid Road Br.	6182	1,873,784	1,808,943
Uttara Bank Ltd., Satmasjid Road Br.	6181	2,170,574	2,094,997
Uttara Bank Ltd., Satmasjid Road Br.	58363	5,106,728	4,896,810
Uttara Bank Ltd., Satmasjid Road Br.	58354	5,376,487	5,155,326
Uttara Bank Ltd., Satmasjid Road Br.	6106	617,582	618,082
Pubali Bank Ltd., Satmasjid Road Br.	6095	5,922,509	5,707,319
Pubali Bank Ltd., Satmasjid Road Br.	1169	365,118	353,790
Pubali Bank Ltd., Satmasjid Road Br.	466	122,681	119,436
Total Taka:		24,920,290	23,997,263

7.00 INVESTMENT ON FDR GRATUITY: Tk. 2,236,611

7.01 The above balance has been arrived at as under

Particulars	30-06-2023	30-06-2022
Opening Balance	1,643,702	1,578,293
Add: Investment during the years	500,000	
Add: Interest during the years	108,409	72,010
	2,252,111	1,650,303
Less: Encashment during the year		
Less: TDS	9,500	3,601
Less: Excise Duty	6,000	3,000
Closing Balance Taka:	2,236,611	1,643,702

7.02 Investment on FDR Gratuity: Tk. 2,236,611

Name of the Bank and Branch	FDR No.	30-06-2023	30-06-2022
Uttara Bank Ltd., Satmasjid Road Br.	3478104060850 & '1129124/65566	2,236,611	1,643,702
Total Taka:		2,236,611	1,643,702

8.00 ADVANCE, DEPOSIT AND PREPAYMENTS: Tk. 685,550

Particulars	Note	30-06-2023	30-06-2022
Advance:			
Opening Balance		669,322	453,346
Add: Advance during the year	8.02	2,047,713	1,830,722
		2,717,035	2,284,068
Less: Adjustment during the year	8.03	2,031,485	1,614,746
Sub Total:		685,550	669,322
Deposit:			
Opening Balance : Telephone Installation		-	-
Add: Deposit during the year			
Less: Adjustment during the year			
Sub Total:		-	-
Closing Balance (Reflected in BS) Taka:		685,550	669,322



8.02 Advance during the year: 2,047,713

Particulars	30-06-2023	30-06-2022
Adv. 71 Ar Joddo Sontan	23,500	-
Add. CAFORD-20,07,000	64,000	-
Advance to Other	110,350	33,900
Adv. Emergency Relief (ARROW)-997500	9,300	-
Adv. Covid-19: Response on Access to Justice & to Health	-	33,620
Adv. Health Service Program (CRR) 35,28,900	259,730	-
Adv. Advocacy for Marginalized Communities (OBYOB)	266,678	-
Adv. to REDRESS	168,700	-
Adv. Notun Projonmer Natreto Bikas -2	702,842	142,600
Adv. to Sojag-2	62,200	298,900
Adv. to WGG (Narir Agia Chola)	27,413	539,998
Adv. to SWASA	353,000	-
Safe abortion	-	-
Total Taka:	2,047,713	1,830,722

8.03 Adjustment during the year: 2,031,485

Particulars	30-06-2023	30-06-2022
Adv. 71 Ar Joddo Sontan	23,500	-
Adv. to 71 Women	148,815	-
Adv. Equility Funded Project	-	50,000
Advance to Other	129,827	22,188
Adv. Covid-19: Response on Access to Justice & to Health	-	33,620
Adv. Emergency Relief (ARROW)-997500	9,300	-
Adv. Health Service Program (CRR) 35,28,900	259,084	-
Advance to Avina	-	50,800
Adv. Advocacy for Marginalized Communities (OBYOB)	148,328	-
Adv. to REDRESS	167,176	-
Advance to Sojag-2	62,200	-
Adv. Notun Projonmer Natreto Bikas -2	702,842	142,600
Advance to Safe Abortion Pro.	-	33,500
Advance for Nasrin Haq Sorona	-	6,666
Adv. Sromiker Odikar (Global Fund) \$14489	-	283,474
Adv. to RHRN-2	-	153,000
Adv. to Sojag-2	-	298,900
Adv. to WGG (Narir Agia Chola)	27,413	539,998
Adv. to SWASA	353,000	-
As per Statement of Financial Position Taka:	2,031,485	1,614,746

9.00 LOAN TO VARIOUS PROJECTS: Tk. 1,923,848

Particulars	Opening Balance	Paid during the year	Realized for the year	Adjustment	Closing Balance
Naribandhob Hospital	-	-	-	-	-
71 Er Je Narider Bhulache	17,223	200,743	189,415	-	28,551
SSCIVAW Monitoring	553	-	-	-	553
SHEBA	79,586	3,161	82,747	-	-
Unite for Body Rights-2	124,336	53,368	177,704	-	-
SOJAG 2	764,658	935,363	1,690,195	-	9,826
SOJAG	-	-	-	-	-
MJF	8,572	60,000	60,000	-	8,572
Pro-Nurse	500,852	1,239,424	896,010	-	844,266
RHRN	273,219	620,879	819,316	-	74,782



ICPD 25	101,838		-	-	101,838
Safe Abortion	45,147	396,545	441,692	-	(0)
Global Fund/Notun Projonmer Natreto Bikas	(119,728)	2,386,220	2,125,000	-	141,492
Special Fund	(500,000)	-	-	-	(500,000)
Others Project	(34,914)	-	-	-	(34,914)
Just Society-1					
Just Society-2	(223,751)	408,379	184,628	-	-
Global Fund Phase 2/Global	32,243	2,420	34,663	-	-
Equility Funded Project	(9,197)	141,577	19,737	-	112,643
REDRESS	-	1,010,659	278,698	-	731,961
WGG (Narir Agia Chola)		572,924	168,645	-	404,279
SHEBA					
Unite for body right					
Shurokha	(29,063)	29,063	-	-	-
Total Taka:	1,031,574	8,060,725	7,168,451	-	1,923,848

10.00 CASH AND BANK BALANCES: Tk. 22,791,875

Particulars	Note	30-06-2023	30-06-2022
Cash in Hand	10.02	20,000	20,000
Cash at Bank	10.03	22,771,875	16,863,893
Total Taka:		22,791,875	16,883,893

10.02 Cash in Hand: Tk. 20,000

Particulars	30-06-2023	30-06-2022
Cash in Hand	20,000	20,000
Total Taka:	20,000	20,000

10.03 Cash at Bank: Tk.22,771,875

Name of Bank	Account No.	30-06-2023	30-06-2022	Remarks
Uttara Bank Ltd., Satmasjid Road Br.	SB-2091	10,723,206	4,246,710	Reconciled
Uttara Bank Ltd., Satmasjid Road Br.	CD-1145	10,380,812	11,209,017	Agreed
Uttara Bank Ltd., Satmasjid Road Br.	STD-76	1,667,396	1,407,705	Agreed
Bkash Accounts		461	461	Agreed
Total Taka:		22,771,875	16,863,893	

11.00 FUND ACCOUNT: Tk. 59,282,353

Particulars	30-06-2023	30-06-2022
Opening Balance	52,348,770	40,435,437
Add: Surplus/ (Deficit) of Income over Expenses	6,933,583	11,913,333
Add: Adjustment for Short Term Liability	-	-
Add: Prior year Adjustment (Bkash)	-	-
	59,282,353	52,348,770
Less : Adjustment for Current Account with project	-	-
Less : Adjustment with Provision for Expenses	-	-
Less : Adjustment with Liability for Gratuity fund	-	-
Less: Transferred to Different Project	-	-
Closing Balance Taka:	59,282,353	52,348,770

12.00 LIABILITY FOR GRATUITY FUND: Tk. 3,247,185

Particulars	30-06-2023	30-06-2022
Opening Balance	2,987,494	2,393,604
Add: Receive during the year	939,473	576,484
Adjustment of perrior year	-	-
Add: Interest during the year	25,155.41	19,340
	3,952,122	2,989,428
Less: Bank Charge	4,783	-
Less: TDS	3,773	1,934

Less: New FDR open by fund	500,000	
Less: Payment Made during the year	196,381	
Closing Balance Taka:	3,247,185	2,987,494

13.00 **OUTSTANDING LIABILITIES: Tk. 1,202,149**

Particulars	30-06-2023	30-06-2021
Opening Balance	1,202,149	1,202,149
Add: During the year		-
	1,202,149	1,202,149
Less: Adjustment during the year		
Closing Balance Total Taka:	1,202,149	1,202,149

14.00 **PROVISION FOR EXPENSES: Tk. 235,869**

Particulars	2022-2023	2021-2022
Opening Balance	351,869	459,480
Add: Prior year adjustment	-	-
Add: Addition during the year	34,000	240,412
	385,869	699,892
Less: Provision paid during the year	150,000	348,023
Closing Balance Taka:	235,869	351,869

15.00 **DONOR GRANTS** -

Particulars	2022-2023	2021-2022
AVINA		
70 Sex Workers Basic Support	-	424,452
Global Fund	-	-
Documentation of Lives of Survivors of Conflict-related sexual violence During the Country Meeting Fame Power	970,347	-
Safe Abortion	-	-
CREA	-	-
Global fund-2	-	-
CRR	-	-
Emergency Relief (ARROW)-997500	983,800	-
Just Society	-	-
APWLD	-	-
Emergency Food Supply to 30 Sex Workers	-	82,350
ICPD-25	-	82,425
Advocacy for Marginalized Communities (OBYOB)	1,855,202	724,265
Notun Projonmer Natreto Bikas -2	-	2,108,175
Sromiker Odikar (Global Fund) \$14489	-	1,201,233
Fund Received During the year by Mother A/C 1145	63,525,871	27,069,970
Strengthening the Community Rights Movement (SWASA) 2nd Phase	1,409,425	-
Covid Donation	-	32,700
SBK Foundation for donate sex workers)	-	-
Scholarship Lakaru Nari	-	-
Scholarship Rokeya Buli	-	64,820
Scholarship Shadharon sohayota fund	-	-
As per Statement of Comprehensive Income Taka:	68,744,645	31,790,390
Sub-Total:	-	-
As per Statement of Receipts & Payments Taka:	68,744,645	31,790,390

16.00 **HONORARIUM and Management cost** -

Particulars	2022-2023	2021-2022
Management Fee	-	-
Honorarium from Sojag	291764	-
Honorarium from Redress	495000	-
Honorarium from RHRN	153,000	-
Honorarium from CREA	-	-
Honorarium from SWASA	138,905	-
Honorarium Cost Others	-	-
Management Cost Sojag	203,207	20,000



Honorarium from ICPD 25	-	-
Honorarium from APWLD	-	-
Honorarium from Seba project	-	-
Honorarium form Shurokha project	-	157,500
Honorarium from Shangothonic shokti bridhi	-	76,500
Honorarium from Pronurse	602,656	280,537
Honorarium from Aboyab	30,000	-
Honorarium from CRR	22,950	-
Honorarium from AVINA Project	101,251	64,000
Honorarium from WGG (Narir Agia Chola)	-	40,000
Honorarium from Safe Abortion	529,925	146,250
Honorarium from Covid Kalin Shastho Seba	80,325	576,900
Honorarium from Equility Funded Project	-	326,695
Honorarium from MJF Funded Project	204,510	78,261
Honorarium from Notun Projonmer Natreto Bikas -2	-	63,750
Honorarium from Sromiker Odikar (Global Fund)	40,000	70,109
Honorarium from others	73,370	44,000
Management cost form Shurokha project	-	19,125
Management cost from Shangothonic shokti bridhi	-	90,202
Management cost from CSW	317,939	24,911
Management cost from My Story	-	38,000
Management cost	-	41,500
Pro Nurse	-	152,182
Management Fee RHRN	-	409,309
Management cost form AVINA project	211,195	25,404
Management cost from Seba	-	356,424
Management cost from ProNurse	-	-
Management cost form Shurokha project	472,796	-
Management cost form AVINA project	-	-
As per Statement of Comprehensive Income Taka:	3,968,793	3,101,559
As per Statement of Receipts & Payments Taka:	3,968,793	3,101,559

17.00 OTHER INCOME: Tk.

Particulars	2022-2023	2021-2022
Sale of Books	2,600	400
Office Rent	1,454,452	982,000
Local Donation	250	2,000
Scrap Sale	-	14,250
Miscellaneous	29,412	31,184
Received against training	-	31,106
As per Statement of Comprehensive Income Taka:	1,486,714	1,060,940
Sub-Total:		
As per Statement of Receipts & Payments Taka:	1,486,714	1,060,940

18.00 Received agianst expense of different Projects

Particular	2022-2023	2021-2022
Expenditures adjustment	6,321,106	2,562,902
Stationaries & Supplies		
Day ovservation	35,309	95,814
Utility		-
Salary of Finance manager, Accountants officer and support staff	439,350	394,600
Communication	1,822,871	1,804,113
Audit	30,900	60,512
Day ovservation	130,000	141,650
CRR	49,966	66,213
Safe abortion Project	1,596,103	
Just Society	110,954	
WGG (Narir Agia Chola)	249,293	
As per Income Expenditure:	6,321,106	2,562,902
Salary Amount Receivable	-	488,480
As Per Receipts & Payments: Taka:	6,321,106	2,074,422

19.00 PERSONNEL COST: Tk. 2,101,791

Particulars	2022-2023	2021-2022
Finance Manager	901,403	828,684
Admin Officer	-	251,160
Accounts Officer	-	359,212
Documentation Officer	484,779	411,417
Computer Operator	443,761	311,967
Telephone Operator	236,984	198,109
Service Staff	34,864	252,659
As per Statement of Comprehensive Income Taka:	2,101,791	2,613,208
Less: Received Against Salary from Project		
As per Statement of Receipts & Payments Taka:	2,101,791	2,613,208

20.00 ADMINISTRATIVE COST: Tk. 8,326,002

Particulars	Note	2022-2023	2021-2022
Meeting & Conference	20.02	18,735	13,184
Others Cost	20.03	1,325,014	1,414,088
Projects working under Naripokkho's account		6,982,253	7,062,260
As per Statement of Comprehensive Income Taka:		8,326,002	8,489,531
Less: Global Fund			
Less: Provision for Sec. Meeting		-	-
As per Statement of Receipts & Payments Taka:		8,326,002	8,489,531

20.02 Meeting & Conference: Tk.

Particulars	2022-2023	2021-2022
Annual & 2nd General Meeting	-	420
Nasreen Haque Sorana	-	5,690
Sec. Meeting	18,735	7,074
As per Statement of Comprehensive Income Taka:	18,735	13,184
Less Sec.Meeting		
As per Statement of Receipts & Payments Taka:	18,735	13,184

20.03 Others Cost: Tk.

Particulars	2022-2023	2021-2022
Repair & Maintenance	521,017	541,999
Local Conveyance Dhaka	45,522	19,795
Utilities	526,592	407,554
Miscellaneous	19,523	11,099
Stationary & Supplies	89,315	45,042
Bank Charge	25,996	36,605
Communication & Postage	97,049	103,368
CSW	-	24,911
My Story	-	199,802
Paid against training	-	23,913
As per Statement of Comprehensive Income Taka:	1,325,014	1,414,088
	-	-
As per Statement of Receipts & Payments Taka:	1,325,014	1,414,088



20.04 Projects working under Naripokkho's account

Particulars	2022-2023	2021-2022
CREA	-	-
Global Fund (Mentoring 1st Phase)	-	-
70 Sex Workers Basic Support	-	424,452
71 Ar Joddo Sontan	15,950	62,235
Just Society	-	-
Beijing 25	-	-
UN Women	-	-
SHEBA	-	-
ARROW For CHANGE Research	-	-
CRR	1,582,073	-
Equility Funded Project	-	-
Rapid Analysis of Child Marriage	-	-
Naribadi joruri gobashona APWLD	-	-
CAFOD	39,360	-
REDRESS	-	1,060
Sromiker Odikar (Global Fund) \$14489	-	1,201,233
Emergency Food Supply to 30 Sex Workers	-	82,350
Emergancy Relief (ARROW) 997500	928,247	-
Advocacy for Marginalized Communities (OBYOB)	2,614,524	242,076
AVINA Funded Project	-	1,493,581
Birangona Der Niya Totho Chitro	333,716	252,250
WGG (Narir Agia Chola)	-	1,856,360
SWASA	1,497,868	225
ICPD-25	-	82,425
Notun Projonmer Natreto Bikas -2	-	1,454,425
Amplify change	4,515	-
As per Statement of Comprehensive Income Taka:	7,016,253	7,152,672
Provision (SWASA)	34,000	90,412
	34,000	90,412
As per Statement of Receipts & Payments Taka:	6,982,253	7,062,260

21.00 PROFESSIONAL & OTHER LEGAL EXPENSES:

Particulars	2021-2022	2021-2022
Income Tax	120,791	58,254
City Corporation Tax	53,610	48,060
Tax and VAT against Office Rent	152,782	228,000
Audit Fees	35,000	180,000
As per Income and Expenditure Taka:	362,183	514,314
Less: Previous year's Advance Income Tax		
Less: Proviton for Audit Fee	-	150,000
As per Receipts and Payment Taka:	362,183	364,314



22.00 PROGRAMME COST Tk. 211,903

Particulars	2022-2023	2021-2022
Shadharon Shohyota Tohobil	-	10,000
Andolon Kormosochi	720	27,574
Rokeya Buli	-	-
Payment of Sex workers	-	-
Alor Sorone Katuk Adhar	-	-
Covid Expense	-	23,970
Day Celebration (8 March/ Dr.Jafrullah)	136,889	41,775
Picnic	46,900	-
Donation for Sundry purpose (new proposal approval)	27,394	35,458
As per Statement of Comprehensive Income Taka:	211,903	138,777
As per Statement of Receipts & Payments Taka:	211,903	138,777

23.00 Fund Received to Mother account of Naripokkho/ Fund transferred from

Particulars	2022-2023	2021-2022
Advocacy for Marginalized Communities (OBYOB)	1,855,202	-
CAFORD-20,07,000	970,347	-
Shojag	22,273,801	-
REDRESS	1,539,825	-
Emergency Relief (ARRow)-997500	983,800	-
Global Fund-2 (ঙcvlvK wk†i Kg©iZ bvix kŌwg†Ki AwaKvi AMŌMwZ)	1,050,000	-
General support Grant focus on advancing the rights of women garments workers,	-	-
Health Service Program (CRR) 35,28,900	3,405,475	-
70 Sex Workers Basic Support	-	424,452
Notun Projonmer Natreto Bikas -2	2,125,000	2,108,175
Equility Funded Project	4,229,074	4,061,604.64
Sromiker Odikar (Global Fund) \$14489	1,261,925	1,201,233.30
Emergency Food Supply to 30 Sex Workers	-	82,350
Safe Abortion	2,212,095	1,729,411.76
SWASA	1,409,425	724,264.98
Just Socity	12,493,157	2,757,284.00
WGG (Narir Agia Chola)	8,527,222	3,190,275
ICPD-25	-	82,425
As per Statement of Receipts & Payments Taka:	64,336,348	16,361,476

