

এ, মতিন এ্যাণ্ড কোং  
A. MATIN & CO.  
Chartered Accountants

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## AUDITORS' REPORT

We have examined the annexed Balance Sheet as at 30 June, 2024 and the Income and Expenditure Account and Receipts and Payments Account on that date of the total position of “**Integrated Development Organization (IDO)**” Sagardari, Keshabpur, Jessore, Bangladesh having registration with the NGO Affairs Bureau, Govt. of the Peoples Republic of Bangladesh vide registration # 1658, dated on 28.08.2001 which is in agreement with the books, vouchers, other related paper, and documents as maintained by the management and produced to us for our verification and we report that:

1. We have obtained all the information and expenditures, which we have required for the purpose of our audit;
2. In our opinion, the annexed Balance Sheet, Income and Expenditure Account and Receipts and Payments Account(Consolidated) have been drawn up in conformity with generally accepted accounting principles(GAAP);
3. Such Balance Sheet exhibits a true and fair view of the state of affairs of the organization according to the best of our information and expenditure given to us and as shown by the books of accounts of the organization.

AND

4. In our opinion, proper books of account have been kept by the organization in respect of all sums received and expended for the organization.



A handwritten signature in blue ink, appearing to be "A. MATIN &amp; Co.".

A. MATIN & Co.  
Chartered Accountants

**“Project name: Consolidated”**  
of  
**“Integrated Development Organization (IDO)”**  
Sagardari, Keshabpur, Jessore  
Bangladesh

**BALANCE SHEET**  
**As at 30 June 2024.**

Particulars	Note No.	Taka	Taka	Particulars	Note No.	Taka	Taka
<b><u>FUND &amp; LIABILITIES</u></b>				<b><u>PROPERTY &amp; ASSETS</u></b>			
<b><u>FUND ACCOUNT :</u></b>				<b><u>FIXED ASSETS :</u></b>			
Excess of Income over Expenditure	<b>C</b>	6,367,207	<b>6,367,207</b>	Land & Land Development	<b>A.1</b>	570,125	
				Office Building	<b>A.2</b>	806,910	
				Office Equipment	<b>A.3</b>	219,639	
				Furniture	<b>A.4</b>	506,860	
				Vehicles	<b>A.5</b>	375,046	<b>2,478,580</b>
<b><u>CURRENT LIABILITIES:</u></b>				<b><u>CURRENT ASSETS :</u></b>			
Group Savings	<b>D.1</b>	1,674,108		Loan outstanding to group	<b>B.1</b>	6,176,490	
Loan	<b>D.2</b>	496,441		Inter Project Loan Account	<b>B.2</b>	0	
Provision	<b>D.3</b>	464,338	<b>2,634,887</b>	Advance	<b>B.3</b>	29,830	
				Short Term Loan Account	<b>B.4</b>	95,598	
				Closing balance	<b>B.5</b>	221,596	<b>6,523,514</b>
<b>Total :</b>			<b>9,002,094</b>	<b>Total :</b>			<b>9,002,094</b>

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



**A. MATIN & Co.**  
Chartered Accountants

**“Project name: Consolidated”**  
of  
**“Integrated Development Organization (IDO)”**  
Sagardari, Keshabpur, Jessore  
**Income and Expenditure A/C**  
**For the Period ended 30 June, 2024**

**INCOME :**

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Harbal Garden Pro.	Qurbani	RRSITERA	CDMP	Total
Admission fees		26,450						26,450
Arannyak Foundation Grant				1,022,473				1,022,473
Bank interest	500							500
CD Grant	2,180,563						2,177,853	4,358,416
Eco Toilet owners cont.						71,800		71,800
loan fees		27,225						27,225
Miscellaneous income	43,316	4,442						47,758
Nursary Income	828,000							828,000
Office rent	6,110							6,110
Overhead cost	283,754							283,754
Oxfam grant	4,839							4,839
Qurbani Project grant	408,018				408,018			816,036
SPACE Grant	333,000					338,000		671,000
Sales of Cow leather					26,500			26,500
Short term Loan interest	6,120							6,120
Service charge		1,098,319	18,978					1,117,297
<b>Total Income :</b>	<b>4,094,220</b>	<b>1,156,436</b>	<b>18,978</b>	<b>1,022,473</b>	<b>434,518</b>	<b>409,800</b>	<b>2,177,853</b>	<b>9,314,278</b>
<b>Excess of income over expn.</b>	<b>(234,815)</b>	<b>689,038</b>	<b>12,722</b>	<b>53,884</b>	<b>15</b>	<b>(192,371)</b>	<b>(404,009)</b>	<b>(75,536)</b>
<b>Total Expenditure :</b>	<b>4,329,035</b>	<b>467,398</b>	<b>6,256</b>	<b>968,589</b>	<b>434,503</b>	<b>602,171</b>	<b>2,581,862</b>	<b>9,389,814</b>



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**A. MATIN & Co.**  
**Chartered Accountants**

**“Project name: Consolidated”**  
**“Integrated Development Organization (IDO)”**  
Sagardari, Keshabpur, Jessore  
**Income and Expenditure A/C**  
**For the Period ended 30 June, 2024.**

**EXPENDITURE :**

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Herbal Garden Pro.	Qurbani	RRSITERA	CDMP	Total
Administrative costs				25,396	7,545			32,941
Audit fees	18,000						9,500	27,500
Awareness activities						2,459		2,459
Awareness raising IEC/BCC				(47,950)				(47,950)
Books & Paper	9,075	2,229						11,304
Baseline Survey						7,420		7,420
Bank charge	5,133	4,373	1,234					10,740
Consultancy fees	33,500							33,500
Conveyance	96,883	22,308					18,773	137,964
Cash Grant					26,500			26,500
CD Grant	2,177,853							2,177,853
Cow meet cutting,packing & distribution					18,428			18,428
Day observation							7,320	7,320
Develop hand manual				(50,000)				(50,000)
Electricity	9,840	3,196					5,000	18,036
Ecosan toilet cost						541,959		541,959
Exp. of cow meat					360,000			360,000
Exp. of cow meat purchase					4,100			4,100
Exp. for banner & publicity					6,440			6,440
Exp. for VIDEO					11,490			11,490
Evaluation							3,450	3,450
Entertainment	12,197	9,497						21,694
Establishment of herbal garden				586,794				586,794
Fuel & Maintanance	80,034						18,036	98,070
Group Savings Int.		31,060						31,060
Local contribution	1,000							1,000
Livelyhood Risk Reduction							1,385,588	1,385,588
Office expences	62,126	20,292						82,418
Overhead cost				144,513			139,441	283,954
Office rent	14,415	51,300					30,000	95,715
Printing & Stationary	76,647	33,466					14,133	124,246
Qurbani Project 07 grant	408,018							408,018
Relief & rehabilitation	9,822							9,822
Service charge paid to B bank			5,022					5,022
SPACE Grant	417,113							417,113
Staff salary	601,625	265,048		284,516		39,500	481,000	1,671,689
Seminar, Workshop & training	90,235					10,500	422,228	522,963
Telephone & Postage	47,850	8,669					10,200	66,719
Training for h garden beneficiaries				25,320				25,320
Depreciation Expences	157,669	15,960				333	37,193	211,155
<b>Total:</b>	<b>4,329,035</b>	<b>467,398</b>	<b>6,256</b>	<b>968,589</b>	<b>434,503</b>	<b>602,171</b>	<b>2,581,862</b>	<b>9,389,814</b>



*(Signature)*

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**“Project name: Consolidated”**  
of  
**“Integrated Development Organization (IDO)”**  
Sagardari, Keshabpur, Jessore  
**RECEIPTS AND PAYMENTS A/C**  
**For the Period ended 30 June, 2024.**

RECEIPTS

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Herbal Garden Pro.	Qurbani	RRSITERA	CDMP	Total
<b>Opening Balance :</b>								
Cash at Bank	2,028	239,600	549	47,895	0	0	164,264	<b>454,336</b>
Cash in Hand	2,278	22,987	0	0	0	0	0	<b>25,265</b>
<b>CAPITAL :</b>								
Advance	1,137,186							<b>1,137,186</b>
Group savings		1,269,402						<b>1,269,402</b>
Loan Group member		7,322,127	50,100					<b>7,372,227</b>
Loan CDMP Project	19,000							<b>19,000</b>
Loan Herbal Project	157,000							<b>157,000</b>
Loan Housing Pro	77,414							<b>77,414</b>
Loan IDO Credit	1,624,088							<b>1,624,088</b>
Lloan General Fund		777,173	123,693	157,000			223,174	<b>1,281,040</b>
General Fund Loan (Others)						199,659		<b>199,659</b>
Short term loan	2,692,149							<b>2,692,149</b>
Van Collection		57,430						<b>57,430</b>
<b>REVENUE :</b>								
Admission fees		26,450						<b>26,450</b>
Arannyak Foundation Grant				1,022,473				<b>1,022,473</b>
Bank interest	500							<b>500</b>
CD Grant	2,180,563						2,177,853	<b>4,358,416</b>
Eco Toilet owners cont.						71,800		<b>71,800</b>
loan fees		27,225						<b>27,225</b>
Miscellaneous income	43,316	4,442						<b>47,758</b>
Nursary Income	828,000							<b>828,000</b>
Office rent	6,110							<b>6,110</b>
Overhead cost	283,754							<b>283,754</b>
Oxfam grant	4,839							<b>4,839</b>
VGD Project grant	408,018				408,018			<b>816,036</b>
SPACE Grant	333,000					338,000		<b>671,000</b>
Sales of Cow lether					26,500			<b>26,500</b>
Short term Loan interest	6,120							<b>6,120</b>
Service charge		1,098,319	18,978					<b>1,117,297</b>
<b>Total :</b>	<b>9,805,363</b>	<b>10,845,155</b>	<b>193,320</b>	<b>1,227,368</b>	<b>434,518</b>	<b>609,459</b>	<b>2,565,291</b>	<b>25,680,474</b>

Examined and found correct.



*(Signature)*  
**A. MATIN & Co.**  
Chartered Accountants

**“Project name: Consolidated”**  
of  
**“Integrated Development Organization (IDO)”**  
Sagardari, Keshabpur, Jessore, Bangladesh  
**RECEIPTS AND PAYMENTS A/C**  
**For the Period ended 30 June, 2024.**

**PAYMENTS**

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Herbal Garden Pro.	Qurbani	RRSITERA	CD	Total
<b>CAPITAL :</b>								
Bangladesh bank Loan			109,650					109,650
Advance	1,154,016							1,154,016
Furniture	14,659	85,240						99,899
Group savings	84,784	651,232						736,016
Land purchase	121,500							121,500
Loan General Fund		1,624,088	77,414	157,000			19,000	1,877,502
Loan Group member		7,915,740						7,915,740
Loan CDMP Project	223,174							223,174
Loan Herbal Project	157,000							157,000
Loan Housing Pro	123,693							123,693
Loan IDO Credit	777,173							777,173
Office Equipment	51,150							51,150
Office building construction	112,480							112,480
Short term Loan	2,753,083							2,753,083
Vehicles	58,535					5,000		63,535
Voluntary Savings Return		4,920						4,920
<b>REVENUE :</b>								
Administrative costs				25,396	7,545			32,941
Audit fees	18,000						9,500	27,500
Awareness activities						2,459		2,459
Awareness raising IEC/BCC				(47,950)				(47,950)
Books & Paper	9,075	2,229						11,304
Baseline Survey						7,420		7,420
Bank charge	5,133	4,373	1,234					10,740
Consultancy fees	33,500							33,500
Convayance	96,883	22,308					18,773	137,964
Cash Grant					26,500			26,500
CD Grant	2,177,853							2,177,853
Cow meet cutting, packing & distribution					18,428			18,428
Day observation							7,320	7,320
Develop hand manual for h cultivation				(50,000)				(50,000)
Electricity	9,840	3,196					5,000	18,036
Ecosan toilet cost						541,959		541,959
Exp. of cow meat					360,000			360,000
Exp. of cow meat purchase					4,100			4,100



PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Harbal Garden Pro.	Qurbani	RRSITERA	CDMP	Total
Exp. for banner & publicity					6,440			6,440
Exp. for VIDEO					11,490			11,490
Evaluation							3,450	3,450
Entertainment	12,197	9,497						21,694
Establishment of herbal garden				586,794				586,794
Fuel & Maintanance	80,034						18,036	98,070
Group Savings Int.		31,060						31,060
Local contribution	1,000							1,000
Livelyhood Risk Reduction							1,385,588	1,385,588
Office expencess	62,126	20,292						82,418
Overhead cost				144,513			139,441	283,954
Office rent	14,415	51,300					30,000	95,715
Printing & Stationary	76,647	33,466					14,133	124,246
VGD Project grant	408,018							408,018
Relief & rehabilitation	9,822							9,822
Service charge paid to B. bank			5,022					5,022
SPACE Grant	417,113							417,113
Staff salary	601,625	265,048		284,516		39,500	481,000	1,671,689
Seminar, Workshop & training	90,235					10,500	422,228	522,963
Telephone & Postage	47,850	8,669					10,200	66,719
Training for h garden beneficiaries				25,320				25,320
<b>Closing Balance :</b>								
Cash at Bank	1,920	4,765	0	101,779	15	0	1,622	110,101
Cash in Hand	830	107,732	0	0	0	2,621	0	111,183
<b>Total :</b>	<b>9,805,363</b>	<b>10,845,155</b>	<b>193,320</b>	<b>1,227,368</b>	<b>434,518</b>	<b>609,459</b>	<b>2,565,291</b>	<b>25,680,474</b>

Examined and found correct.



*[Handwritten Signature]*

**A. MATIN & Co.**  
Chartered Accountants

**“Project name: Consolidated”**  
of  
**“Integrated Development Organization (IDO)”**  
Sagardari, Keshabpur, Jessore  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Period ended 30 June, 2024.**

SL.	Particulars	Taka.	Taka.	Total.
<b>A.</b>	<b><u>FIXED ASSETS :</u></b>			
<b>A.1</b>	<b><u>Land &amp; Land Development :</u></b>			
	<b>IDO General Fund :</b>			
	Balance From Last Period	448,625		
	Add Purchase this Period	121,500	570,125	
	<b>Total :</b>			<b>570,125</b>
<b>A.2</b>	<b><u>Office Building :</u></b>			
	<b>IDO General Fund :</b>			
	Balance From Last Period	694,430		
	Add. Paid this Period	112,480	806,910	
	<b>Total :</b>			<b>806,910</b>
<b>A.3</b>	<b><u>Office Equipment :</u></b>			
<b>a.</b>	<b>IDO General Fund :</b>			
	Balance From Last Period	107,989		
	Add. Purchase this Period	51,150	159,139	
<b>b.</b>	<b>CDMP</b>			
	Balance From Last Period	60,500		
	Add. Purchase this Period	0	60,500	
	<b>Total :</b>			<b>219,639</b>
<b>A.4</b>	<b><u>Furniture :</u></b>			
<b>a</b>	<b>IDO General Fund :</b>			
	Balance From Last Period	352,461		
	Add. Purchase this Period	14,659	367,120	
<b>b.</b>	<b>IDO Credit</b>			
	Balance From Last Period	14,500		
	Add. Purchase this Period	85,240	99,740	
<b>c.</b>	<b>CDMP</b>			
	Balance From Last Period	40,000		
	Add. Purchase this Period	0	40,000	
	<b>Total :</b>			<b>506,860</b>
<b>A.5</b>	<b><u>Vehicles :</u></b>			
<b>a.</b>	<b>IDO General Fund :</b>			
	Balance From Last Period	118,011		
	Add. Purchase this Period	58,535	176,546	
<b>b.</b>	<b>IDO Credit</b>			
	Balance From Last Period	73,500		
	Add. Purchase this Period	0	73,500	
<b>c.</b>	<b>CDMP</b>			
	Balance From Last Period	120,000		
	Add. Purchase this Period	0	120,000	
<b>d.</b>	<b>RRSITERA</b>			
	Balance From Last Period	0		
	Add. Purchase this Period	5,000	5,000	
	<b>Total :</b>			<b>375,046</b>
SL.	Particulars	Taka.	Taka.	Total.
<b>B.</b>	<b><u>CURRENT ASSETS :</u></b>			
<b>B.1</b>	<b><u>Loan Outstanding to group:</u></b>			
<b>a.</b>	<b>IDO Credit</b>			
	Balance From Last Period	5,310,146		



	Disbursed this Period	7,915,740		
	Less Recovery this Period	7,322,127	5,903,759	
<b>b.</b>	<b>Housing Pro.</b>			
	Balance From Last Period	380,261		
	Add. disbursed this Period	0		
	Less Recovery this Period	50,100	330,161	
<b>c.</b>	<b>IDO Credit(Van loan)</b>			
	Balance From Last Period	0		
	Add. disbursed this Period	0		
	Less Recovery this Period	57,430	(57,430)	
	<b>Total :</b>			<b>6,176,490</b>
<b>B.2</b>	<b><u>Inter Project Loan Account :</u></b>			
<b>a.</b>	<b><u>General Fund</u></b>			
<b>i</b>	<b><u>Loan Housing Pro</u></b>			
	Balance From Last Period	(55,481)		
	Add paid this Period	123,693		
	Less Received this Period	77,414	(9,202)	
<b>ii</b>	<b><u>Loan IDO Credit</u></b>			
	Balance From Last Period	(420,000)		
	Add paid this Period	777,173		
	Less received this Period	1,624,088	(1,266,915)	
<b>iii</b>	<b><u>Loan Herbal project</u></b>			
	Balance From Last Period	0		
	Add paid this Period	157,000		
	Less received this Period	157,000	0	
<b>iv</b>	<b><u>Loan CDMP Project</u></b>			
	Balance From Last Period	0		
	Add paid this Period	223,174		
	Less received this Period	19,000	204,174	
<b>b.</b>	<b><u>Housing Pro</u></b>			
	<b><u>Loan General Fund</u></b>			
	Balance From Last Period	55,481		
	Add paid this Period	77,414		
	Less received this Period	123,693	9,202	
<b>c.</b>	<b><u>Herbal Pro</u></b>			
	<b><u>Loan General Fund</u></b>			
	Balance From Last Period	0		
	Add paid this Period	157,000		
	Less received this Period	157,000	0	
<b>d.</b>	<b><u>CDMP Pro</u></b>			
	<b><u>Loan General Fund</u></b>			
	Balance From Last Period	0		
	Add paid this Period	19,000		
	Less received this Period	223,174	(204,174)	
<b>e.</b>	<b><u>IDO Credit</u></b>			
	<b><u>Loan General Fund</u></b>			
	Balance From Last Period	420,000		
	Add Paid this Period	1,624,088		
	Less received this Period	777,173	1,266,915	
	<b>Total :</b>			<b>0</b>
<b>SL.</b>	<b>Particulars</b>	<b>Taka.</b>	<b>Taka.</b>	<b>Total.</b>
<b>B.3</b>	<b><u>Advance :</u></b>			
	Balance From Last Period	13,000		
	Add. Paid this Period	1,154,016		
	Less Received this Period	1,137,186	29,830	
	<b>Total :</b>			<b>29,830</b>



<b>B.4</b>	<b><u>Short term loan :</u></b>			
	Balance From Last Period	34,664		
	Add. Disburse this Period	2,753,083		
	Less Collection this Period	2,692,149	95,598	
	<b>Total :</b>			<b>95,598</b>
<b>B.5</b>	<b><u>Closing Balance :</u></b>			
<b>a.</b>	<b><u>IDO General Fund :</u></b>			
	Cash at Bank	1,920		
	Cash in Hand	830	2,750	
<b>b.</b>	<b><u>IDO Credit</u></b>			
	Cash at Bank	4,765		
	Cash in Hand	107,732	112,497	
<b>c.</b>	<b><u>Housing Pro.</u></b>			
	Cash at Bank	0		
	Cash in Hand	0	0	
<b>d.</b>	<b><u>PLCBP Harbal Garden Pro.</u></b>			
	Cash at Bank	101,779		
	Cash in Hand	0	101,779	
<b>e.</b>	<b><u>CDMP</u></b>			
	Cash at Bank	1,622		
	Cash in Hand	0	1,622	
<b>f.</b>	<b><u>Qurbani 07</u></b>			
	Cash at Bank	15		
	Cash in Hand	0	15	
<b>g.</b>	<b><u>RRSITERA</u></b>			
	Cash at Bank	0		
	Cash in Hand	2,621	2,621	
<b>h.</b>	<b><u>Relief</u></b>			
	Cash at Bank	312	312	
	<b>Total :</b>			<b>221,596</b>

SL.	Particulars	Taka.	Taka.	Total.
<b>C.</b>	<b><u>FUND ACCOUNTS :</u></b>			
	<b><u>Excess of Income over Expenditure :</u></b>			
	Balance From Last Period	6,442,743		
	Add. this Period	(75,536)	6,367,207	
	<b>Total :</b>			<b>6,367,207</b>
<b>D.</b>	<b><u>CURRENT LIABILITIES :</u></b>			
<b>D.1</b>	<b><u>Group Savings :</u></b>			
<b>i.</b>	<b><u>IDO Credit</u></b>			
	Balance From Last Period	1,145,642		
	Add. received this Period	1,269,402		
	Less refund this period	651,232	1,763,812	
<b>i.</b>	<b><u>IDO Credit(Voluntary savings)</u></b>			
	Balance From Last Period	0		
	Less refund this period	4,920	(4,920)	
<b>i.</b>	<b><u>IDO General Fund</u></b>			
	Balance From Last Period	0		
	Less refund this period	84,784	(84,784)	
	<b>Total :</b>			<b>1,674,108</b>
SL.	Particulars	Taka.	Taka.	Total.
<b>D.2</b>	<b><u>Loan :</u></b>			
<b>a.</b>	<b><u>Housing Pro.</u></b>			
	Balance From Last Period	406,432		
	Add. received this Period	0		
	Less refund this period	109,650	296,782	



<b>b.</b>	<b>RRSITERA Pro.</b>			
	<b>Loan general fund(others)</b>			
	Balance From Last Period		0	
	Add. received this Period		199,659	
	Less refund this period		0	199,659
	<b>Total :</b>			<b>496,441</b>

D.3. <b>PROVISSION</b>		4,64,339				
SL.	Name of Assets	Price	Depreciation Rate (%)	Depreciation Provision		
				Opening Balance up to 01/07/2023	Current year Depreciation	Closing Balance up to 30/06/2024
<b>a.</b>	<b>Depriciation :</b>					
<b>1</b>	<b>IDO General Fund</b>					
i	Land	570,125	0	0	0	0
ii	Office Building	806,910	10	118,122	69,915	188,037
iii	Office Equipment	159,139	20	31,713	24,925	56,638
iv	Furniture	367,120	10	46,178	33,592	79,770
v	Vehciles	176,546	20	33,043	29,238	62,281
	<b>Sub Total :</b>	<b>2,079,840</b>		<b>229,056</b>	<b>157,669</b>	<b>386,725</b>
<b>2</b>	<b>IDO Credit</b>					
i	Furniture	99,740	10	1,410	2,730	4,140
ii	Vehciles	73,500	20	7,350	13,230	20,580
	<b>Sub Total :</b>	<b>173,240</b>		<b>8,760</b>	<b>15,960</b>	<b>24,720</b>
<b>2</b>	<b>IDO Credit</b>					
i	Vehciles	5,000	20	0	333	333
	<b>Sub Total :</b>	<b>5,000</b>		<b>0</b>	<b>333</b>	<b>333</b>
<b>3</b>	<b>CD</b>					
i	Office Equipment	60,500	20	4,033	11,293	15,326
ii	Furniture	40,000	10	1,667	3,833	5,500
iii	Vehciles	120,000	20	9,667	22,067	31,734
	<b>Sub Total :</b>	<b>220,500</b>		<b>15,367</b>	<b>37,193</b>	<b>52,560</b>

Examined and found correct.



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**A. MATIN & Co.**  
Chartered Accountants

**“Project name: Consolidated”**  
**“Integrated Development Organization (IDO)”**  
 Sagardari, Keshabpur, Jessore  
**DEPRECIATION CALCULATION CHART**  
**For the Period ended 30 June, 2024.**

**IDO Credit**

Name of Assets	Furniture				Vehicles			
	Value	Depreciation (per Month)	Depreciation Month	Total Depreciation	Value	Depreciation (per Month)	Depreciation Month	Total Depreciation
<b>Previous balance (Deduct Pre. Dep.)</b>	13,090	109	12	<b>1,309</b>	66,150	1,103	12	<b>13,230</b>
July	0	0	11	<b>0</b>	0	0	11	<b>0</b>
August	0	0	10	<b>0</b>	0	0	10	<b>0</b>
September	0	0	9	<b>0</b>	0	0	9	<b>0</b>
October	0	0	8	<b>0</b>	0	0	8	<b>0</b>
November	0	0	7	<b>0</b>	0	0	7	<b>0</b>
December	0	0	6	<b>0</b>	0	0	6	<b>0</b>
January	0	0	5	<b>0</b>	0	0	5	<b>0</b>
February	0	0	4	<b>0</b>	0	0	4	<b>0</b>
March	0	0	3	<b>0</b>	0	0	3	<b>0</b>
April	85,240	710	2	<b>1,421</b>	0	0	2	<b>0</b>
May	0	0	1	<b>0</b>	0	0	1	<b>0</b>
June	0	0	0	<b>0</b>	0	0	0	<b>0</b>
<b>Total:</b>	98,330	819		<b>2,730</b>	66,150	1,103		<b>13,230</b>

<b>Total Depreciation Reserve:</b>	<b>15,960</b>	Office Building	10%
		Vehicles	20%
		Furniture	10%
		Office Equipment	20%



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**A. MATIN & Co.**  
Chartered Accountants

**“Project name: Consolidated”**  
**“Integrated Development Organization (IDO)”**  
 Sagardari, Keshabpur, Jessore  
**DEPRECIATION CALCULATION CHART**  
**For the Period ended 30 June, 2024.**

RRSITERA Project

Name of Assets	Vehicles			
	Month / Details	Value	Depreciation (per Month)	Depreciation Month
Previous balance (Deduct Pre. Dep.)	0	0	12	0
July	0	0	11	0
August	0	0	10	0
September	0	0	9	0
October	0	0	8	0
November	0	0	7	0
December	0	0	6	0
January	0	0	5	0
February	5,000	83	4	333
March	0	0	3	0
April	0	0	2	0
May	0	0	1	0
June	0	0	0	0
<b>Total:</b>	5,000	83		333

<b>Total Depreciation Reserve:</b>	<b>333</b>
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Vehicles 20%



**A. MATIN & Co.**  
Chartered Accountants

**“Project name: Consolidated”**  
**“Integrated Development Organization (IDO)”**  
 Sagardari, Keshabpur, Jessore  
**DEPRECIATION CALCULATION CHART**  
**For the Period ended 30 June, 2024.**

CDMP

Name of Assets	Furniture				Office Equipment				Vehicles			
	Value	Depreciation (per Month)	Depreciation Month	Total Depreciation	Value	Depreciation (per Month)	Depreciation Month	Total Depreciation	Value	Depreciation (per Month)	Depreciation Month	Total Depreciation
<b>Previous balance (Deduct Pre. Dep.)</b>	38,333	319	12	<b>3,833</b>	56,467	941	12	<b>11,293</b>	110,333	1,839	12	<b>22,067</b>
July	0	0	11	0	0	0	11	0	0	0	11	0
August	0	0	10	0	0	0	10	0	0	0	10	0
September	0	0	9	0	0	0	9	0	0	0	9	0
October	0	0	8	0	0	0	8	0	0	0	8	0
November	0	0	7	0	0	0	7	0	0	0	7	0
December	0	0	6	0	0	0	6	0	0	0	6	0
January	0	0	5	0	0	0	5	0	0	0	5	0
February	0	0	4	0	0	0	4	0	0	0	4	0
March	0	0	3	0	0	0	3	0	0	0	3	0
April	0	0	2	0	0	0	2	0	0	0	2	0
May	0	0	1	0	0	0	1	0	0	0	1	0
June	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total:</b>	38,333	319		<b>3,833</b>	56,467	941		<b>11,293</b>	110,333	1,839		<b>22,067</b>

<b>Total Depreciation Reserve:</b>	<b>37,193</b>
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Furniture                      10% Office Building                      10%  
 Office Equipment                      20% Vehicles                      20%



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**A. MATIN & Co.**  
Chartered Accountants

**“Project name: Consolidated”**  
**“Integrated Development Organization (IDO)”**  
 Sagardari, Keshabpur, Jessore  
**DEPRECIATION CALCULATION CHART**  
**For the Period ended 30 June, 2024.**

**General Fund**

Name of Assets Month / Details	Furniture				Office Building				Office Equipment				Vehicles			
	Value	Depre- ciation (per Month)	Depre- ciation Month	Total Deprecia- tion	Value	Depre- ciation (per Month)	Depre- ciation Month	Total Depreciation	Value	Depre- ciation (per Month)	Depre- ciation Month	Total Depre- ciation	Value	Depre- ciation (per Month)	Depre- ciation Month	Total Depreciation
<b>Previous balance (Deduct Pre. Dep.)</b>	325,672	2,714	12	<b>32,567</b>	628,971	5,241	12	<b>62,897</b>	87,613	1,460	12	<b>17,523</b>	95,183	1,586	12	<b>19,037</b>
July	0	0	11	<b>0</b>	7,320	61	11	<b>671</b>	27,450	458	11	<b>5,033</b>	0	0	11	<b>0</b>
August	3,700	31	10	<b>308</b>	14,495	121	10	<b>1,208</b>	0	0	10	<b>0</b>	45,000	750	10	<b>7,500</b>
September	9,070	76	9	<b>680</b>	21,923	183	9	<b>1,644</b>	0	0	9	<b>0</b>	8,685	145	9	<b>1,303</b>
October	0	0	8	<b>0</b>	6,009	50	8	<b>401</b>	0	0	8	<b>0</b>	0	0	8	<b>0</b>
November	0	0	7	<b>0</b>	36,205	302	7	<b>2,112</b>	0	0	7	<b>0</b>	0	0	7	<b>0</b>
December	0	0	6	<b>0</b>	9,355	78	6	<b>468</b>	23,700	395	6	<b>2,370</b>	0	0	6	<b>0</b>
January	600	5	5	<b>25</b>	5,110	43	5	<b>213</b>	0	0	5	<b>0</b>	24,500	408	5	<b>2,042</b>
February	0	0	4	<b>0</b>	0	0	4	<b>0</b>	0	0	4	<b>0</b>	350	6	4	<b>23</b>
March	0	0	3	<b>0</b>	12,063	101	3	<b>302</b>	0	0	3	<b>0</b>	0	0	3	<b>0</b>
April	0	0	2	<b>0</b>	0	0	2	<b>0</b>	0	0	2	<b>0</b>	(20,000)	(333)	2	<b>(667)</b>
May	1,289	11	1	<b>11</b>	0	0	1	<b>0</b>	0	0	1	<b>0</b>	0	0	1	<b>0</b>
June	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
<b>Total:</b>	<b>340,331</b>	<b>2,836</b>		<b>33,592</b>	<b>741,451</b>	<b>6,179</b>		<b>69,915</b>	<b>138,763</b>	<b>2,313</b>		<b>24,925</b>	<b>153,718</b>	<b>2,562</b>		<b>29,238</b>

**Depreciation Rate:**

Furniture 10%

Office Building

10%

Office Equipment

20% Vehicles

20%

<b>Total Depreciation Reserve:</b>	<b>157,669</b>
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**A. MATIN & Co.**  
Chartered Accountants

**SCOPE OF AUDIT:**

Our examination of the books of account and other records have been carried out in accordance with generally accepted auditing principles and accordingly adopted such tests and examinations of the accounting records and such other auditing procedures as we considered necessary under the circumstances.

**BASIC OF ACCOUNTING POLICIES:**

The accounts of the organization have been prepared on cash basis i.e. all funds received and expenses made there from have been considered in the account during the year under audit.

**MANAGEMENT COMMITTEE:**

The day-to-day affairs of the organization entrusted upon 07 (Seven) members of executive committee.

Bank account was checked in details with Bank passbook deposit slips, Cheque, counter foils etc. in found in order the balance as per passbook has been agreed with the amount shown in the books of accounts.\

**PROGRAM COST:**

Details has been shown in the Receipt and Payments Accounts and checked by us with the bills, memos, receipts and register etc. All vouchers substantiating receipt and payments accepted by us on the strength of the authorization thereon by the Executive Director of the organization.

We have audited the accounts of Project Title **(Project name Consolidated** Implementing Agency: of **“Integrated Development Organization (IDO)”** Sagardari, Keshabpur, Jessore, Bangladesh which is duly registered with registration with the NGO Affairs Bureau, Govt. of the Peoples Republic of Bangladesh vide registration # 1658, dated on 28.08.2001 and examined all relevant books vouchers and certificates that according to the audited accounts.

The information furnished above is fair and checked by us.

**CONTRACT PERSON:**

**Mr. Mizanur Rahman**  
Executive Director  
**Integrated Development Organization (IDO)”**  
Sagardari, Keshabpur, Jessore  
Bangladesh  
Cell : 01726-060982

