

এ, মতীন এন্ড কোং
A. MATIN & CO.
Chartered Accountants

Office: Parklane Complex, 64/4, Naya paltan, Dhaka-1000, Tel: 8318191,
E-mail: akmatinmatin@yahoo.com

AUDITORS' REPORT

We have examined the annexed Balance Sheet as at **30 June, 2023** 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 & Co." with a stylized flourish.

A. MATIN & Co.
Chartered Accountants

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

BALANCE SHEET
As at 30 June 2023.

Particulars	Note No.	Taka	Taka	Particulars	Note No.	Taka	Taka
<u>FUND & LIABILITIES</u>				<u>PROPERTY & ASSETS</u>			
<u>FUND ACCOUNT :</u>				<u>FIXED ASSETS :</u>			
Excess of Income over Expenditure	C	6,367,207	6,367,207	Land & Land Development	A.1	690125	
				Office Building	A.2	916910	
				Office Equipment	A.3	180439	
				Furniture	A.4	397120	
				Vehicles	A.5	191511	2376105
<u>CURRENT LIABILITIES:</u>				<u>CURRENT ASSETS :</u>			
Group Savings	D.1	1,674,108		Loan outstanding to group	B.1	5989470	
Loan	D.2	496,441		Inter Project Loan Account	B.2	0	
Provision	D.3	4,64,339	2170549	Advance	B.3	29,830	
				Short Term Loan Account	B.4	95,598	
				Closing balance	B.5	46753	6161651
Total :			8537756	Total :			8537756

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, 2023.

INCOME :

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Harbal Garden Pro.	UNDP	MJF	MOST	Total
Admission fees		34,520						34,520
Primary School Project	100,000							100,000
Bank interest	1500							1500
CD Grant	2,22,300		20300					2,22,300
Eco Toilet owners cont.	56,790							56,790
Mango sell	85000							85000
Miscellaneous income	144,670	7,696						52,366
Nursary Income	10,12,,000			13,000				10,25,000
Office Training room rent	16,500							16,500
VGD Project Grant	11,23,675							11,23,675
Fish farming in Chowbach & Cages							50000	50000
Protection and Promote Minorities' rights Project	720167							720167
MJF-Dipta Partnership Project	691343							691343
Park Ticket sell	340000							340000
Cow Fattening Firm	790,000							790,000
Fish Cultivation	120000							120000
Sales of Cow leather	25,000							25,000
Short term Loan interest	4,970							4,970
Service charge Cri+Hou		200,512	19,570					220,082
Total Income :	5428915	242728	39870	13,000	0	0	50000	5774513
Excess of income over expn.	(67978)	160728	22685	(14966)	(2112)	(14230)	0	(2873)
Total Expenditure :	5496893	169000	17185	27966	2112	14230	50000	5777386



[Handwritten Signature]

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, 2023.

EXPENDITURE :

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Herbal Garden Pro.	UNDP	MJF	MOST	Total
Administrative costs				6,466				6,466
Audit fees	19,000							19000
Awareness activities	12750							12,750
Awareness raising IEC/BCC				9500				9500
Books & Paper	20,000	12,000						32,000
Baseline Survey						10,000		10,000
Bank charge	1,750	3,500	500					5,750
Consultancy fees	32,000							32,000
Conveyance	120,000	32,540						152540
Cash Grant	50000							50000
CD Grant	2,22,300							2,22,300
Cow Parses	3,00,000							3,00,000
Day observation	5,700							5,700
Develop hand manual & poster	60,000							60,000
Electricity	12,760	5,780						18540
Ecosan toilet cost	120,000							120,000
VGD Grand	11,23,675							11,23,675
Australian High Commission	16,52,600							16,52,600
Exp. for banner & publicity	1,500							1500
Exp. for VIDEO	12,000							12,000
Evaluation	5,600	2,400	3,450					13,450
Entertainment	14,276	11,570						25,846
Establishment of herbal garden	870,000							870,000
Fuel & Maintanance	120,560	12,000	6,000					138560
Group Savings Int.		41,000						41,000
Local contribution	10,000							10,000
Office expencess	70,220	21,000						91,220
Fish Minnow & Feed cost	11400							11400
Fish farming in Chowbach & Cages							50000	50000
Printing & Stationary	36,600	14,530						51130
Primary School Project	100,000							100,000
Service charge paid to B bank			6,035					6,035
Eco Toilet owners cont.	56,790							56,790
Staff salary	252000							252000
Seminar, Workshop & training	80,700			12,000				92700
Telephone & Postage	42,900	10,850	1,200					54950
Depreciation Expencess	59,812	1,920			2,112	4,230		168074
Total:	5496893	169000	17185	27966	2112	14230	50000	5777386



(Handwritten Signature)

A. MATIN & Co.
Chartered Accountants

“Project name: Consolidated”
of
“Integrated Development Organization (IDO)”
Sagardari, Keshabpur, Jessore
RECEIPTS AND PAYMENTS A/C
For the Period ended 30 June, 2023.

RECEIPTS

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Harbal Garden Pro.	UNDP	MJF	MOST	Total
Opening Balance :								
Cash at Bank	2667	4,765	0	0	1575	1033	0	10040
Cash in Hand	5687	7,732	20300	0	2667	0	0	36386
CAPITAL :								
Advance	1,137,186							1,137,186
Group savings		1,269,402						1,269,402
Loan Group member		7,322,127	50,100					7,372,227
Loan VGD Project	19,000							19,000
Loan Herbal Project	157,000							157,000
Loan Housing Pro	77,414							77,414
Loan IDO Credit	1,624,088							1,624,088
Lloan General Fund	777,173	123,693	157,000					1,281,040
Short term loan	2,692,149							2,692,149
Van Collection		57,430						57,430
REVENUE :								
Admission fees		26,450						26,450
PLCBP Harbal Garden Pro				1,022,473				1,022,473
Bank interest	500							500
CD Grant	4,358,416							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
VGD Project grant	408,018							408,018
Sales of Cow leather	26,500							26,500
Fish farming in Chowbach & Cages							50000	50000
Short term Loan interest	6,120							6,120
Service charge		200512	18,978					219,490
Total :	12426598	9,043,778	246378	1022473	4242	1033	50000	22460626

Examined and found correct.



(Handwritten 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, 2023.**

PAYMENTS

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Harbal Garden Pro.	UNDP	MJF	MOST	Total
CAPITAL :								
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					1701,502
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
REVENUE :								
Administrative costs	25,396	7,545						32,941
Audit fees	18,000							18000
Awarenessactivities						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						119191
Cash Grant	26,500							26,500
CD Grant	2,177,853							2,177,853
Day observation	7,320							7,320
Develop hand manual for h cultivation	(50,000)							(50,000)
Electricity	9,840	3,196						13,036
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.	UNDP	MJF	MOST	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	586,794							586,794

garden								
Fuel & Maintanance	80,034							80034
primary school		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								283,954
Office rent	14,415	51,300						65,715
Printing & Stationary	76,647	33,466						110113
VGD Project grant	408,018							408,018
Service charge paid to B. bank			5,022					5,022
Staff salary	252000							252000
Seminar, Workshop & training	35,230							35,230
Telephone & Postage	27,850	3660						31510
Training for h garden beneficiaries				25,320				25,320
Closing Balance :								
Cash at Bank	2667	4,765	0	0	1575	1033	0	10040
Cash in Hand	5687	7,732	20300	0	2667	0	0	36386
Total :	12426598	9,043,778	246378	1022473	4242	1033	50000	22460626

Examined and found correct.



“Project name: Consolidated”
of
“Integrated Development Organization (IDO)”
Sagardari, Keshabpur, Jessore
NOTES TO THE FINANCIAL STATEMENTS
For the Period ended 30 June, 2023.

SL.	Particulars	Taka.	Taka.	Total.
A.	<u>FIXED ASSETS :</u>			
A.1	<u>Land & Land Development :</u>			
	<u>IDO General Fund :</u>			
	Balance From Last Period	570125		
	Add Purchase this Period	120000	690125	
	Total :			690125
A.2	<u>Office Building :</u>			
	<u>IDO General Fund :</u>			
	Balance From Last Period	806910		
	Add. Paid this Period	110000	916910	
	Total :			916910
A.3	<u>Office Equipment :</u>			
a.	<u>IDO General Fund :</u>			
	Balance From Last Period	159139		
	Add. Purchase this Period	21,300	180439	
b.	<u>Primary School</u>			
	Balance From Last Period	0		
	Add. Purchase this Period	0	0	
	Total :			180439
A.4	<u>Furniture :</u>			
a	<u>IDO General Fund :</u>			
	Balance From Last Period	367120		
	Add. Purchase this Period	15500	382620	
b.	<u>IDO Credit</u>			
	Balance From Last Period	14500	14500	
	Add. Purchase this Period	0		
c.	<u>VGD</u>			
	Balance From Last Period	0		
	Add. Purchase this Period	0	0	
	Total :			397120
A.5	<u>Vehicles :</u>			
a.	<u>IDO General Fund :</u>			
	Balance From Last Period	118,011		
	Add. Purchase this Period	0	118011	
b.	<u>IDO Credit</u>			
	Balance From Last Period	73,500		
	Add. Purchase this Period	0	73,500	
c.	<u>UNDP</u>			
	Balance From Last Period	0		
	Add. Purchase this Period	0	0	
d.	<u>MJF</u>			
	Balance From Last Period	0		
	Add. Purchase this Period	0	0	
	Total :			191511

SL.	Particulars	Taka.	Taka.	Total.
B.	<u>CURRENT ASSETS :</u>			
B.1	<u>Loan Outstanding to group:</u>			
a.	<u>IDO Credit</u>			
	Balance From Last Period	5903,759		
	Disbursed this Period	0		
	Less Recovery this Period	224100	5679659	
b.	<u>Housing Pro.</u>			
	Balance From Last Period	330161		
	Add. disbursed this Period	0		
	Less Recovery this Period	20350	309811	
c.	<u>IDO Credit(Van loan)</u>			
	Balance From Last Period	0		
	Add. disbursed this Period	0		
	Less Recovery this Period	0		
	Total :			5989470
B.2	<u>Inter Project Loan Account :</u>			
a.	<u>General Fund</u>			
i	<u>Loan Housing Pro</u>			
	Balance From Last Period	(55,481)		
	Add paid this Period	123,693		
	Less Received this Period	77,414	(9,202)	
ii	<u>Loan IDO Credit</u>			
	Balance From Last Period	(420,000)		
	Add paid this Period	777,173		
	Less received this Period	1,624,088	(1,266,915)	
iii	<u>Loan Herbal project</u>			
	Balance From Last Period	0		
	Add paid this Period	157,000		
	Less received this Period	157,000	0	
iv	<u>Loan SSWP Project</u>			
	Balance From Last Period	0		
	Add paid this Period	204		
	Less received this Period	19,000	204,174	
b.	<u>Housing Pro</u>			
	<u>Loan General Fund</u>			
	Balance From Last Period	55,481		
	Add paid this Period	77,414		
	Less received this Period	123,693	9,202	
c.	<u>Herbal Pro</u>			
	<u>Loan General Fund</u>			
	Balance From Last Period	0		
	Add paid this Period	157,000		
	Less received this Period	157,000	0	
d.	<u>VGD Pro</u>			
	<u>Loan General Fund</u>			
	Balance From Last Period	0		
	Add paid this Period	19,000		
	Less received this Period	223,174	(204,174)	
e.	<u>IDO Credit</u>			
	<u>Loan General Fund</u>			
	Balance From Last Period	420,000		
	Add Paid this Period	1,624,088		
	Less received this Period	777,173	1,266,915	
	Total :			0

SL.	Particulars	Taka.	Taka.	Total.
B.3	Advance :			
	Balance From Last Period	13,000		
	Add. Paid this Period	1,154,016		
	Less Received this Period	1,137,186	29,830	
	Total :			29,830
B.4	Short term loan :			
	Balance From Last Period	34,664		
	Add. Disburse this Period	2,753,083		
	Less Collection this Period	2,692,149	95,598	
	Total :			95,598
B.5	Closing Balance :			
a.	IDO General Fund :			
	Cash at Bank	2667		
	Cash in Hand	5687	8354	
b.	IDO Credit			
	Cash at Bank	4,765		
	Cash in Hand	7,732	12,497	
c.	Housing Pro.			
	Cash at Bank	0		
	Cash in Hand	20300	20300	
d.	PLCBP Harbal Garden Pro.			
	Cash at Bank	0		
	Cash in Hand	0	0	
e.	UNDP			
	Cash at Bank	1575		
	Cash in Hand	2667	4242	
f.	MJF			
	Cash at Bank	1033		
	Cash in Hand	0	1033	
g.	MOST			
	Cash at Bank	0		
	Cash in Hand	0	0	
h.	Primary School			
	Cash at Bank	312	312	
	Total :			46753

SL.	Particulars	Taka.	Taka.	Total.
C.	FUND ACCOUNTS :			
	Excess of Income over Expenditure :			
	Balance From Last Period	6,442,743		
	Add. this Period	(75,536)	6,367,207	
	Total :			6,367,207
D.	CURRENT LIABILITIES :			
D.1	Group Savings :			
i.	IDO Credit			
	Balance From Last Period	1,145,642		
	Add. received this Period	1,269,402		
	Less refund this period	651,232	1,763,812	
i.	IDO Credit(Voluntary savings)			
	Balance From Last Period	0		
	Less refund this period	4,920	(4,920)	
i.	IDO General Fund			
	Balance From Last Period	0		
	Less refund this period	84,784	(84,784)	
	Total :			1,674,108

SL.	Particulars	Taka.	Taka.	Total.
D.2	Loan :			
a.	Housing Pro.			
	Balance From Last Period	406,432		
	Add. received this Period	0		
	Less refund this period	109,650	296,782	
b.	RRSITERA Pro.			
	Loan general fund(others)			
	Balance From Last Period	0		
	Add. received this Period	199,659		
	Less refund this period	0	199,659	
	Total :			496,441

D.3.	PROVISSION		4,64,339			
SL.	Name of Assets	Price	Depreciation Rate (%)	Depreciation Provision		
				Opening Balance up to 01/07/2022	Current year Depreciation	Closing Balance up to 30/06/2023
a.	Depriciation :					
1	IDO General Fund					
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
	Sub Total :	2,079,840		229,056	157,669	386,725
2	IDO Credit					
i	Furniture	99,740	10	1,410	2,730	4,140
ii	Vehciles	73,500	20	7,350	13,230	20,580
	Sub Total :	173,240		8,760	15,960	24,720
2	IDO Credit					
i	Vehciles	5,000	20	0	333	333
	Sub Total :	5,000		0	333	333
3	CD					
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
	Sub Total :	220,500		15,367	37,193	52,560

Examined and found correct.



[Handwritten Signature]

A. MATIN & Co.
Chartered Accountants

“Project name: Consolidated”
“Integrated Development Organization (IDO)”
Sagardari, Keshabpur, Jessore
DEPRECIATION CALCULATION CHART
For the Period ended 30 June, 2023.

IDO Credit

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

Total Depreciation Reserve:	15,960	Office Building	10%
		Vehicles	20%
		Furniture	10%
		Office Equipment	20%



(Handwritten signature)

“Project name: Consolidated”
“Integrated Development Organization (IDO)”
Sagardari, Keshabpur, Jessore
DEPRECIATION CALCULATION CHART
For the Period ended 30 June, 2023.

SSWP Project

Name of Assets Month / Details	Vehicles			
	Value	Depreciation (per Month)	Depreciation Month	Total Depreciation
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
Total:	5,000	83		333

Total Depreciation Reserve:	333
------------------------------------	------------

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, 2023.

VGD

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
Previous balance (Deduct Pre. Dep.)	38,333	319	12	3,833	56,467	941	12	11,293	110,333	1,839	12	22,067
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
Total:	38,333	319		3,833	56,467	941		11,293	110,333	1,839		22,067

Total Depreciation Reserve:	37,193
------------------------------------	---------------

Furniture 10% Office Building 10%
Office Equipment 20% 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, 2023.

General Fund

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

Depreciation Rate:

Furniture 10%

Office Building

10%

Office Equipment

20% Vehicles

20%

Total Depreciation Reserve:

59,812



[Signature]
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 : 01726060982

Email: ido1993@yahoo.com



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

Depreciation Rate:

Furniture 10%

Office Building

10%

Office Equipment

20% Vehicles

20%

Total Depreciation Reserve:	59,812
------------------------------------	---------------

[Handwritten Signature]



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 : 01726060982
Email: ido1993@yahoo.com

