

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

Office: Parklane Complex, 64/4, Naya paltan, Dhaka-1000, Tel: 8318191,
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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. 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
<u>FUND & LIABILITIES</u>				<u>PROPERTY & ASSETS</u>			
<u>FUND ACCOUNT :</u>				<u>FIXED ASSETS :</u>			
Excess of Income over Expenditure	C	69,45,571	69,45,571	Land & Land Development	A.1	612,530	
				Office Building	A.2	920,112	
				Office Equipment	A.3	289,767	
				Furniture	A.4	609,973	
				Vehicles	A.5	375,046	28,07,428
<u>CURRENT LIABILITIES:</u>				<u>CURRENT ASSETS :</u>			
Group Savings	D.1	1712,403		Loan outstanding to group	B.1	65,84,864	
Loan	D.2	519,732		Inter Project Loan Account	B.2	0	
Provision	D.3	561,610	2793,745	Advance	B.3	29,830	
				Short Term Loan Account	B.4	95,598	
				Closing balance	B.5	221,596	6931,888
Total :			9739,316	Total :			9,739,316

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



[Signature]

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.	SSWP	RWHS	VGD	Total
Admission fees		34,520						34,520
Primary School Project	100,000							100,000
Bank interest	1500							1500
CD Grant	2,22,300							2,22,300
Eco Toilet owners cont.	56,790							56,790
loan fees		30,750						30,750
Miscellaneous income	44,670	7,696						52,366
Nursary Income	10,12,,000			13,000				10,25,000
Office rent	16,500							16,500
VGD Project Grant	11,23,675						11,23,675	11,23,675
Small Scale Water Proj.	24,83,000				24,83,000			24,83,000
Australian High Commission	16,52,600					16,52,600		16,52,600
Micro Credit Lon/Grant	555,000							555,000
Cow Fattening Firm	790,000							790,000
Sales of Cow lether	25,000							25,000
Short term Loan interest	4,970							4,970
Service charge Cri+Hou		1,587,512	19,570					16,07,082
Total Income :	90,88,005	16,60,478	19,570	13,000	24,83,000	16,52,600	11,23,675	10,781,053
Excess of income over expn.	(181,760)	112,570	2,520	1,776	213	(22,650)	(122,980)	(86,930)
Total Expenditure :	79,06,245	17,73,048	22,090	14,776	24,83,213	16,29,950	10,00,695	96,94,123



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“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.	SSWP	RWHS	VGD	Total
Administrative costs				26,466	8,890			35,356
Audit fees	19,000						8,800	27,800
Awareness activities						12,750		12,750
Awareness raising IEC/BCC				21,600				21,600
Books & Paper	20,000	12,000						32,000
Baseline Survey						20,000		20,000
Bank charge	1,750	3,500	500					5,750
Consultancy fees	53,000							53,000
Conveyance	120,000	32,540				30,000	20,770	203,310
Cash Grant					45,500			45,500
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					5,000	23,540
Ecosan toilet cost						120,000		120,000
VGD Grand							11,23,675	11,23,675
Australian High Commission						16,52,600		12,52,000
Exp. for banner & publicity					1,500	600		2,100
Exp. for VIDEO	12,000							12,000
Evaluation					5,600	2,400	3,450	11,450
Entertainment	14,276	11,570						25,846
Establishment of herbal garden				870,000				870,000
Fuel & Maintanance	120,560				12,000	6,000	19,450	158,010
Group Savings Int.		41,000					40,000	81,000
Local contribution	10,000							10,000
Small Scale Water Proj					24,83,000			20,12,865
Office expencess	70,220	21,000			12,000	15,000	14,000	132,220
Overhead cost				154,671			132,712	287,383
Office rent	14,415	51,300					30,000	95,715
Printing & Stationary	86,600	34,530					15,000	136,130
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	350,512	270,000		90,000	3,00,000	39,500	121,000	11,71,012
Seminar, Workshop & training	80,700			20,000		20,000	578,522	6,99,222
Telephone & Postage	42,900	10,850			5,860	2,000	1,200	62,810
Depreciation Expencess	159,812	1,920			2,112	4,230	31,180	199,254
Total:	79,06,245	17,73,048	22,090	14,776	24,83,213	16,29,950	10,00,695	96,94,123
Depreciation Expencess	157,669	15,960				333	37,193	211,155
Total:	4,329,035	467,398	6,256	968,589	434,503	602,171	2,581,862	9,689,712



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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, 2024

RECEIPTS

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Harbal Garden Pro.	SSWP	RWHS	VGD	Total
Opening Balance :								
Cash at Bank	2,028	239,600	549	47,895	0	0	164,264	454,336
Cash in Hand	2,278	22,987	0	0	0	0	0	25,265
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			223,174	1,281,040
General Fund Loan (Others)						199,659		199,659
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	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
VGD Project grant	408,018				408,018			816,036
Sales of Cow lether					26,500			26,500
Short term Loan interest	6,120							6,120
Service charge		1,098,319	18,978					1,117,297
Total :	79,06,245	17,73,048	22,090	14,776	24,83,213	16,29,950	10,00,695	96,94,123

Examined and found correct.



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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 Harbal Garden Pro.	SSWP	RWHS	VGD	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	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
REVENUE :								
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
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.	SSWP	RWHS	VGD	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
primary school		31,060						31,060
Local contribution	1,000							1,000
Livelihood 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
Service charge paid to B. bank			5,022					5,022
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
Closing Balance :								
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
Total :	79,06,245	17,73,048	22,090	14,776	24,83,213	16,29,950	10,00,695	96,94,123

Examined and found correct.

