

AUDITORS' REPORT

We have examined the annexed Balance Sheet as at 30 June, 2025 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.*

Irshadullah Patwary & Co.
Chartered Accountants

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

BALANCE SHEET

As at 30 June 2025

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	6,244,424	6,244,424	Land & Land Development	A.1	621,125	
				Office Building	A.2	1,169,104	
				Office Equipment	A.3	351,319	
				Furniture	A.4	516,540	
				Vehicles	A.5	375,046	3,033,134
<u>CURRENT LIABILITIES:</u>				<u>CURRENT ASSETS :</u>			
Group Savings	D.1	1,179,440		Loan outstanding to group	B.1	6,139,812	
Loan	D.2	442,347		Inter Project Loan	B.2	0	
Loan Risk Fund	D.3	274,500		Advance	B.3	10,018	
Provision (Depreciation)	D.4	662,293	2,558,580	Short Term Loan Account	B.4	(546,471)	
				Closing balance	B.5	166,511	5,769,870
Total :			8,803,004	Total :			8,803,004

Executive Director
IDO

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“Project name: Consolidated”
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Sagardari, Keshabpur, Jessore
Income and Expenditure A/C
For the Period ended 30 June, 2025

INCOME :

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Harbal Garden Pro.	RRSITERA	E F Response Project	Total
Admission fees		21,720					21,720
Arannyak Foundation Grant				498,484			498,484
Australia High Commission	700,000						700,000
Beneficiary Contribution	1,000						1,000
CDMP Grant	202,552						202,552
JADE Grant	50,000						50,000
loan fees		17,407					17,407
Miscellaneous income	65,137	16,302		477			81,916
Office rent	35,235						35,235
Overhead cost	78,129						78,129
Oxfam grant	8,812,275					2,177,216	10,989,491
SPACE Grant	16,260				55,000		71,260
Staff Secured Fund	5,000						5,000
Staff Contribution	11,775						11,775
Short term Loan interest	783						783
Various Fund		28,800					28,800
Service charge (12.5%)		164,395					164,395
Service charge (15%)		727,967	16,465				744,432
Total Income :	9,978,146	976,591	16,465	498,961	55,000	2,177,216	13,702,379
Excess of income over expn.	(224,554)	339,185	14,085	(22,131)	(933)	1,886	107,538
Total Expenditure :	10,202,700	637,406	2,380	521,092	55,933	2,175,330	13,594,841

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Income and Expenditure A/C
For the Period ended 30 June, 2025

EXPENDITURE:

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Harbal Garden Pro.	RRSITERA	CDMP	Total
Administrative costs				20,805			20,805
Audit fees	6,175						6,175
Australia High Commission	87,851						87,851
Books & Paper	6,574	2,225					8,799
Bank charge	4,321	2,018	170				6,509
Bucket with Lid						107,346	107,346
Consultancy fees	16,500						16,500
Convayance	47,159	22,116				31,830	101,105
SPACE Grant	10,000						10,000
Cash Support for Accessories						118,448	118,448
Distribution & Storage						73,007	73,007
Electricity	17,241	7,281					24,522
Entertainment		6,239					6,239
Fuel & Maintanance	75,935						75,935
Group Savings Int.		18,322					18,322
Health & hygiene Awareness						25,000	25,000
Input Support				16,280			16,280
Kolsi with Lid						131,719	131,719
Latrine Purpose						556,496	556,496
Local contribution	3,500						3,500
Office expencess	168,942	42,854				3,747	215,543
Oxfam grant	8,807,717						8,807,717
Overhead cost				78,129			78,129
Office rent	42,288	72,900					115,188
Printing & Stationary	59,703	29,392				6,089	95,184
Promotional Activities				88,050			88,050
Programme Development & Field Supervission				72,228			72,228
Participant Skill Development				5,600			5,600
Plastic Sheet Purchase						595,595	595,595
Registration Fees	15,300						15,300
Relief & rehabilitation	23,350						23,350
Refrasher Training						5,385	5,385
Survey , Monitoring & Assesment						22,753	22,753
Service charge paid to B. bank			2,210				2,210
Staff salary	562,252	407,494		240,000	55,000	204,945	1,469,691
Seminar, Workshop & training	15,708					8,150	23,858
Staff Training	1,680						1,680
Staff Recruitment	10,799						10,799
Telephone & Postage	42,827	6,421				9,000	58,248
Urinals Purpose						196,654	196,654
Tubwells (Shallow)						79,166	79,166
Depreciation Expencess	176,878	20,144			933		197,955
Total:	10,202,700	637,406	2,380	521,092	55,933	2,175,330	13,594,841

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“Project name: Consolidated”
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RECEIPTS AND PAYMENTS A/C
For the Period ended 30 June, 2025

RECEIPTS

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Harbal Garden Pro.	RRSITERA	E F Response Project	Total
Opening Balance :							
Cash at Bank	1,920	4,765	0	101,779	0	0	108,464
Cash in Hand	830	107,732	0	0	2,621	0	111,183
CAPITAL :							
Advance	1,191,719						1,191,719
Loan Group member(15%)		2,370,228	50,100				2,420,328
Loan Top WATSAN Project	1,000						1,000
Loan Housing Pro	42,319						42,319
Loan IDO Credit	518,746						518,746
Loan General Fund		53,354					53,354
Loan Risk		274,500					274,500
Short term loan	1,486,310						1,486,310
Van Collection		9,496					9,496
REVENUE :							
Admission fees		21,720					21,720
Arannyak Foundation Grant				498,484			498,484
Australia High Commission	700,000						700,000
Beneficiary Contribution	1,000						1,000
CDMP Grant	202,552						202,552
JADE Grant	50,000						50,000
loan fees		17,407					17,407
Miscellaneous income	65,137	16,302		477			81,916
Office rent	35,235						35,235
Overhead cost	78,129						78,129
Oxfam grant	8,812,275					2,177,216	10,989,491
SPACE Grant	16,260				55,000		71,260
Staff Secured Fund	5,000						5,000
Staff Contribution	11,775						11,775
Short term Loan interest	783						783
Various Fund		28,800					28,800
Service charge (12.5%)		164,395					164,395
Service charge (15%)		727,967	16,465				744,432
Total :	13,220,990	3,796,666	66,565	600,740	57,621	2,177,216	19,919,798

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Chartered Accountants

Project Name: Consolidated
“Integrated Development Organization (IDO)”
Sagardari, Keshabpur, Jessore, Bangladesh
RECEIPTS AND PAYMENTS A/C
For the Period ended 30 June, 2025

PAYMENTS

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Harbal Garden Pro.	RRSITERA	CDMP	Total
CAPITAL :							
Bangladesh bank Loan			54,094				54,094
Advance	1,171,907						1,171,907
Furniture	9,680						9,680
Group savings	1,327	493,546					494,873
Land purchase	51,000						51,000
Loan General Fund			9,794				9,794
Loan Group member (12.5%)		2,621,407					2,621,407
Loan Top WATSAN Project	1,000						1,000
Loan Housing Pro	32,525						32,525
Loan IDO Credit	572,100						572,100
Office Equipment	127,980	3,700					131,680
Office building construction	362,194						362,194
Short term Loan	844,241						844,241
Voluntary Savings Return		1,855					1,855
REVENUE :							
Administrative costs				20,805			20,805
Audit fees	6,175						6,175
Australia High Commission	87,851						87,851
Books & Paper	6,574	2,225					8,799
Bank charge	4,321	2,018	170				6,509
Bucket with Lid						107,346	107,346
Consultancy fees	16,500						16,500
Convayance	47,159	22,116				31,830	101,105
SPACE Grant	10,000						10,000
Cash Support for Accessories						118,448	118,448
Distribution & Storage						73,007	73,007
Electricity	17,241	7,281					24,522
Entertainment		6,239					6,239
Fuel & Maintenance	75,935						75,935
Group Savings Int.		18,322					18,322
Health & hygiene Awareness						25,000	25,000
Input Support				16,280			16,280
Kolsi with Lid						131,719	131,719
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Local contribution	3,500						3,500
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Overhead cost				78,129			78,129
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Promotional Activities				88,050			88,050
Programme Development & Field Supervission				72,228			72,228
Participant Skill Development				5,600			5,600

PARTICULARS	General	IDO Credit	Housing Pro.	PLCBP Harbal Garden Pro.	RRSITERA	CDMP	Total
Plastic Sheet Purchase						595,595	595,595
Registration Fees	15,300						15,300
Relief & rehabilitation	23,350						23,350
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Survey , Monitoring & Assesment						22,753	22,753
Service charge paid to B. bank			2,210				2,210
Staff salary	562,252	407,494		240,000	55,000	204,945	1,469,691
Seminar, Workshop & training	15,708					8,150	23,858
Staff Training	1,680						1,680
Staff Recruitement	10,799						10,799
Telephone & Postage	42,827	6,421				9,000	58,248
Urinals Purpose						196,654	196,654
Tubwells (Shallow)						79,166	79,166
Closing Balance :							
Cash at Bank	19,372	28,242	0	79,648	0	1,886	129,148
Cash in Hand	1,842	30,654	297	0	2,621	0	35,414
Total :	13,220,990	3,796,666	66,565	600,740	57,621	2,177,216	19,919,798

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