এরশাদউল্যা পাটওয়ারী এন্ড কোং
Irshadullah Patwary & Co.
Chartered Accountants

92, DIT Road (3rd Floor)
Malibagh, Dhaka-1217
Phone : 9331758 & 011847020

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
FUND & LIABILITIES				**PROPERTY & ASSETS**			
FUND ACCOUNT :				**FIXED ASSETS :**			
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**
CURRENT LIABILITIES:				**CURRENT ASSETS :**			
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

Irshadullah Patwary & 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, 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**

Executive Director
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Chartered Accountants

"Project name: Consolidated"

"Integrated Development Organization (IDO)"

Sagardari, Keshabpur, Jessore

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 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**
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**

Executive Director
IDO

Irshadullah Patwary & 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, 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**
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Oxfam grant	8,812,275					2,177,216	**10,989,491**
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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**

Executive Director
IDO

Irshadullah Patwary & Co.
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**
LoanTop 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 constraction	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**
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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**

Executive Director
IDO

Irshadullah Patwary & Co.
Chartered Accountants