

**AUDIT REPORT
AND
FINANCIAL STATEMENTS**

OF

**ECO-SOCIAL DEVELOPMENT ORGANIZATION (ESDO)
COLLEGE PARA, THAKURGAON**

(CONSOLIDATED)

FOR THE PERIOD FROM 01 JULY 2015 TO 30 JUNE 2016

A B SAHA & CO

Chartered Accountants

78, Motijheel C/A (6th Floor)

Dhaka-1000

Phone-9568602, 8333581

Mobile: 01730-710415, 01962-677611

FAX: 880-2-9568602

E-mail: absahaco@gmail.com

absaha415@gmail.com

**ECO SOCIAL DEVELOPMENT ORGANIZATION (ESDO)
COLLEGE PARA, THAKURGAON**

FOR THE YEAR ENDED JUNE 30, 2016.

TABLE OF CONTENTS

SL.NO.	PARTICULARS	PAGE NO.
1.	Auditors Report	1
2.	Statement of Financial Position	2
3.	Statement of Consolidated Comprehensive Income	3
4.	Consolidated Receipts and Payments Statement	4-5
5.	Detailed Receipts & Payments Statement	6-7
6.	Statement of Change in EQUITY	8
7.	Cash Flow Statement	9
8.	Notes to the Financial Statement	10-18
9.	Receipts and Payments Account of Economic Development (Food Security, Agriculture, MIA, Market Development & Technology Transfer). Annexure-'A'	19-20
10.	Receipts & Payments Account of Social Development (Human Rights, Women Empowerment, Education & Governance). Annexure-'B'	21
11.	Receipts & Payments Account of Health and Nutrition (Health - Hygiene, Nutrition Water and Sanitation). Annexure-'C'	22
12.	Receipts & Payments Account of Disaster Management and Climate Change Adaptation Program. Annexure-'D'	23
13.	Receipts & Payments Account of Micro-credit Program. Annexure-'E'	24
14.	Schedule of Fixed Assets	25
15.	Expenditure Statement	26





এ বি সাহা এন্ড কোং
A B SAHA & CO.
Chartered Accountants
78, Motijheel C/A (6th Floor) Dhaka-1000

Phone : (D) 9568802
(R) 8333581
Mobile : 01730-719415, 01962-577511
Fix : 880-2-9568802
E-mail : absahaco@gmail.com
: absaha115@gmail.com

AUDITOR'S REPORT

We have audited the annexed Financial Statements (Consolidated) ECO-SOCIAL DEVELOPMENT ORGANIZATION (ESDO) of Collegepara, Thakurgaon for the period from 01 July 2015 to 30 June 2016 with books, vouchers and other relevant papers and documents as maintained and produced to us at the time of our audit.

The Preparation of the Financial Statement is the responsibility of the organization management. Our responsibility is to express an independent opinion on the Financial Statements based on our audit.

We conducted our audit of the Financial Statements in accordance with Bangladesh Standard on Auditing (BAS) Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. Our audit includes examining on test basis, evidence supporting the amounts and disclosures in the Financial Statements. Our audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall Financial Statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We report as under:

- i) We have obtained all the information and explanations which we required for the purpose of our audit and to the best of our knowledge and belief these are adequate and satisfactory.
- ii) In our opinion, the annexed Financial Statements have been drawn up in accordance with the generally accepted accounting principles.
- iii) The Financial Statements which are in agreement with the books of account exhibit a true and fair view of the state of affairs of the organization as at 30th June 2016 and the result of its activities for the year ended on that date according to the best of our information and explanations given to us and as shown by the books of account of the organization; and
- iv) In our opinion, books of account of the organization have been maintained properly.

Dated, Dhaka

14 AUG 2016

A B SAHA & CO.
A B SAHA & CO.
Chartered Accountants


ECO-SOCIAL DEVELOPMENT ORGANIZATION (ESDO)
COLLEGE PARA, THAKURGAON

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS ON 30 JUNE, 2016

PARTICULARS	NOTES	AMOUNT 6/30/2016	AMOUNT 6/30/2015
<u>PROPERTY AND ASSETS:</u>			
A	4.00	250,297,692	233,151,215
B	5.00	134,671,524	83,977,813
C		1,049,993,527	1,390,129,818
	6.00	1,839,069,461	1,282,669,411
	7.00	12,467,483	21,437,602
	8.00	5,409,115	5,347,355
	9.00	21,145,057	27,358,436
	10.00	51,902,411	51,317,014
TOTAL (A+B+C)		Tk. 2,334,962,743	1,707,258,848
<u>FUND AND LIABILITIES:</u>			
D	11.00	530,081,072	452,143,691
	11.01	508,228,103	437,073,974
	11.02	21,852,969	15,069,717
E		187,040,925	113,682,291
	12.00	89,151,995	28,969,582
	13.00	56,252,582	60,172,311
	14.00	41,636,348	24,540,398
F	15.00	902,290,762	635,539,241
G		715,549,984	505,893,615
	16.00	715,169,984	505,737,763
	17.00	180,000	155,862
TOTAL (D+E+F+G)		Tk. 2,334,962,743	1,707,258,848

The accompanying notes form an integral part of the financial statements.


 Executive Director
 ESDO


 Member (Finance)
 ESDO


 Chairman
 ESDO

As per our annexed report of even date.

Dated, Dhaka;

14 AUG 2016


A B SAHA & CO.
 Chartered Accountants




**ECO-SOCIAL DEVELOPMENT ORGANIZATION (ESDO)
COLLEGEPARA, THAKURGAON**

**STATEMENT OF CONSOLIDATE COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE, 2016**

Particulars	Amount 2015-2016	Amount 2014- 2015
INCOME		
Donor Fund	516,805,040	548,787,094
Service Charge (Microfinance)	426,473,931	270,756,514
Member Subscription	4,500	9,500
Bank Interest	781,375	191,429
Other Income	378,544	251,213
Total Income:	944,464,390	820,583,770
EXPENDITURE		
Economic Development	231,799,703	211,786,187
Social Development	68,509,002	55,364,319
Health and Nutrition	121,591,290	131,806,343
Disaster Management and Climate Change Adaptation Program	59,618,623	37,531,168
Microcredit Program	303,511,163	236,833,947
Provision for Expenses	180,000	155,862
LLPE	10,447,554	7,691,571
Savings Intrest payable	9,878,114	2,352,161
Depreciation	20,911,368	18,548,926
Total Expenditure:	866,447,089	760,276,724
Excess of Income Over Expenditure	77,957,301	60,107,046
Total Total:	944,464,390	820,583,770

The accompanying notes form an integral part of the financial statements


Executive Director
ESDO


Member (Finance)
ESDO


Chairman
ESDO

As per our attached report of even date

Dated, Dhaka:

17th AUG 2016


A B SAHA & CO.
Chartered Accountants



**ECO-SOCIAL DEVELOPMENT ORGANIZATION (ESDO)
COLLEGE PARA, THAKURGAON**

**CONSOLIDATED STATEMENT RECEIPTS & PAYMENTS
FOR THE PERIOD FROM 1ST JULY, 2015 TO 30TH JUNE, 2016**

Particulars	Amount 2015-2016	Amount 2014-2015
RECEIPTS		
Opening Balances	213,462	458,783
Cash in Hand	91,093,532	78,382,889
Cash at Bank	195,701,987	517,408,658
Donor Fund	426,428,951	214,156,514
Service Charge	9,500	9,500
Member Subscription	782,375	593,429
Bank Interest	378,544	257,233
Other Income	1,192,782	37,924,999
Bill & Interest Receivable Received	145,622,000	495,057,396
Loan Received from PKSF & Bank	2,601,140,199	2,004,137,778
Loan Recovery from Benc.	658,013,967	525,208,019
Savings Received from Benc.	26,942,369	16,449,443
Insurance Received from Benc.	15,794,355	1,350,000
Loan Recovery from Staff	33,964,947	19,262,482
Loan Recovery from Inter Project	62,075,492	62,821,312
Loan Received from GI	4,028,761	1,716,689
Staff Security Received	13,278,859	2,861,812
PF & Gratuity	18,500,737	20,682,810
FDR Encashment	82,510	-
Suspense A/C	5,232,225	11,234,456
Advance	5,267,583,452	4,860,654,297
Total Total:		
PAYMENTS		
Economic Development	271,799,365	271,786,387
Social Development	68,509,002	53,364,319
Health and Nutrition	121,591,290	131,806,383
Drafter Management and Clinical Change Adaptation Program	59,618,613	37,571,168
Microcredit Program	291,970,342	236,837,943
Loan Disbursement	3,153,363,000	2,219,296,000
Loan Refund to PKSF & Bank	569,092,880	456,749,738
Loan to Inter Project	20,964,947	62,821,512
Loan Refund (General)	63,204,550	63,233,110
Staff Security Refund	2,445,780	1,934,500
PF & Gratuity Refund	3,363,250	286,145
Savings Refund to Benc.	448,181,746	400,812,433
Investment to FDR	18,418,850	25,470,619
Loan to Staff	18,134,962	2,660,000
Insurance Paid to Benc.	9,511,840	8,507,967
Staff Insurance (SWI)	63,094	711,271
Provision for Exp. Payment	1,019,300	136,170
Advance	5,295,985	2,817,011



Capital Expenditure:

Land & Building	21,660,036	1,089,239
Vehicle	2,992,688	1,247,693
Furniture & Fixture	3,498,253	3,134,043
Computer	3,523,970	1,624,833
Photocopier	20,176	20,176
Generator	-	98,000
Office Equipment	3,513,943	13,204,600
Closing Balances	-	-
Cash in Hand	185,017	123,462
Cash at Bank	51,717,394	51,093,532
Total Taken:	5,267,383,492	4,888,664,287

[Signature]
 Executive Director
 ESDD

[Signature]
 Member (Finance)
 ESDD

[Signature]
 Chairman
 ESDD

As per our annexed report of even date

Dated, Dibrugarh:

[Signature]
 A B SAHA & CO.
 Chartered Accountants

