

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

FOR THE YEAR ENDED JUNE 30, 2016.

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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.


A B SAHA & CO.
Chartered Accountants

Dated, Dhaka

14 AUG 2016

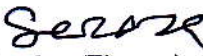
ECO-SOCIAL DEVELOPMENT ORGANIZATION (ESDO)
COLLEGE PARA, THAKURGAON

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS ON 30 JUNE, 2016

<u>PARTICULARS</u>	<u>NOTES</u>	AMOUNT 6/30/2016	AMOUNT 6/30/2015
<u>PROPERTY AND ASSETS:</u>			
A FIXED ASSETS LESS DEP.	4.00	250,297,692	233,151,215
B INVESTMENTS:	5.00	134,671,524	83,977,815
C CURRENT ASSET:		1,949,993,527	1,390,129,818
Loan to Beneficiaries	6.00	1,839,069,461	1,282,669,411
Staff Loan	7.00	32,467,483	23,437,602
Advance	8.00	5,409,115	5,347,355
Receivable (Donor)	9.00	21,145,057	27,358,436
Cash and Bank Balances	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 FUND ACCOUNT	11.00	530,081,072	452,143,691
Capital Fund	11.01	508,228,103	437,073,974
Unspent Fund	11.02	21,852,969	15,069,717
E RESERVE AND OTHER FUND		187,040,925	113,682,291
Security, Gratuity & PF Fund	12.00	89,151,995	28,969,582
LLP Reserve	13.00	56,252,582	60,372,311
Bima/Insurance (Staff & Bene.)	14.00	41,636,348	24,340,398
F LOAN (PKSF & BANK)	15.00	902,290,762	635,539,241
G CURRENT LIABILITIES:		715,549,984	505,893,625
Savings Fund	16.00	715,369,984	505,737,763
Provisions for Expenses	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;

17.4 AUG 2016


A B SAHA & CO.
Chartered Accountants



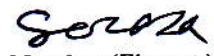
ECO-SOCIAL DEVELOPMENT ORGANIZATION (ESDO)
COLLEGE PARA, THAKURGAON

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	544,767,094
Service Charge (Microfinance)	426,428,931	274,756,514
Member Subscription	9,500	9,500
Bank Interest	782,375	593,429
Other Income	378,544	257,233
Total Income:	944,404,390	820,383,770
EXPENDITURE		
Economic Development	271,799,703	271,786,387
Social Development	68,509,002	53,364,319
Health and Nutrition	121,591,290	131,806,383
Disaster Management and Climate Change Adaptation Program	59,618,623	37,531,168
Microcredit Program	303,511,163	236,837,947
Provision for Expenses	180,000	155,862
LLPE	10,447,554	7,695,571
Savings Interest payable	9,878,314	2,552,161
Depreciation	20,931,360	18,546,926
Total Expenditure:	866,467,009	760,276,724
Excess of Income Over Expenditure	77,937,381	60,107,046
Total Taka:	944,404,390	820,383,770

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


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Dated, Dhaka;

17 4 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		
Cash in Hand	223,462	438,783
Cash at Bank	51,093,552	78,382,889
Donor Fund	495,791,983	517,408,658
Service Charge	426,428,931	274,756,514
Member Subscription	9,500	9,500
Bank Interest	782,375	593,429
Other Income	378,544	257,233
Bill & Interest Receivable Received	1,192,782	27,924,993
Loan Received from PKSf & Bank	845,622,000	495,067,396
Loan Recovery from Bene.	2,601,140,199	2,004,137,778
Savings Received from Bene	658,013,967	525,208,019
Insurance Received from Bene.	26,942,269	16,449,443
Loan Recovery from Staff	15,794,355	1,350,000
Loan Recovery from Inter Project	39,964,947	39,362,482
Loan Received from GF	63,075,492	62,821,312
Staff Security Received	4,028,763	1,716,680
PF & Gratuty	13,278,859	2,861,812
FDR Encashment	18,506,737	20,682,830
Suspense A/C	82,510	-
Advance	5,232,225	11,234,456
Total Taka:	<u>5,267,583,452</u>	<u>4,080,664,207</u>
PAYMENTS		
Economic Development	271,799,703	271,786,387
Social Development	68,509,002	53,364,319
Health and Nutrition	121,591,290	131,806,383
Disaster Management and Climate Change Adaptation Program	59,618,623	37,531,168
Microcredit Program	291,970,342	236,837,947
Loan Disbursement	3,157,363,000	2,239,296,000
Loan Refund to PKSf & Bank	569,692,880	456,745,738
Loan to Inter Project	39,964,947	62,821,312
Loan Refund (General)	63,204,350	63,233,110
Staff Security Refund	2,446,780	1,934,500
PF & Gratuty Refund	3,365,250	286,145
Savings Refund to Bene.	448,381,746	400,812,433
Investment to FDR	48,418,850	25,470,629
Loan to Staff	18,134,962	2,660,000
Insurance Paid to Bene.	9,511,849	8,907,967
Staff Insurance (SWI)	683,094	711,271
Provision for Exp. Payment	1,419,300	136,170
Advance	5,293,985	2,817,018

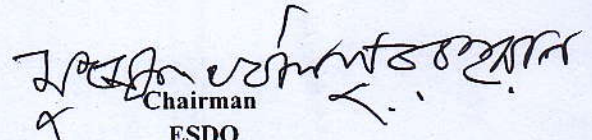


Capitil Expenditure:

Land & Building	21,660,056	8,009,239
Vehicle	2,092,688	7,097,693
Furniture & Fixture	3,498,255	3,134,045
Computer	3,525,970	1,624,853
Photocoper	20,176	20,176
Generator	-	98,000
Office Equipment	3,513,943	12,204,690
Closing Balances	-	-
Cash in Hand	185,017	223,462
Cash at Bank	51,717,394	51,093,552
Total Taka:	5,267,583,452	4,080,664,207


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