

INDEPENDENT AUDITORS' REPORT

To the Members of General Body of
Association for Integrated Development-Comilla (AID-COMILLA)

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Association for Integrated Development-Comilla (AID-COMILLA), which comprise the consolidated statement of financial position as at June 30, 2014, and the consolidated statement of comprehensive income and consolidated receipts and payments account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Bangladesh Financial Reporting Standards (BFRS), and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Association for Integrated Development-Comilla (AID-COMILLA) as at June 30, 2013, and of its financial performance for the year then ended in accordance with Bangladesh Financial Reporting Standards.

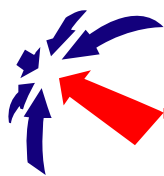


Chartered Accountants

Dated-Dhaka: October 18, 2014

Association for Integrated Development Comilla (AID-COMILLA)
Consolidated Statement of Financial Position
As at 30 June 2014

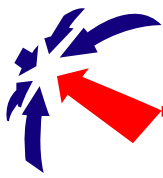
Particulars	Notes	Projects	Micro Credit	Total Amount in Taka	
				30.06.2014	30.06.2013
PROPERTY AND ASSETS					
Property, Plant & Equipment	4.00	34,009,240	1,079,529	35,088,769	35,885,254
Total Property, Plant & Equipment		34,009,240	1,079,529	35,088,769	35,885,254
CURRENT ASSETS					
Loan to Branch Office			13,575,523	13,575,523	11,606,536
Loan to Support Program				-	2,243,828
Loan from Training. Cent. Kur.		793,826		793,826	685,515
Advance For Program		74,830		74,830	
FDR		500,000	4,311,500	4,811,500	
Loan to SHIREE				-	-
Loan to Other Projects		4,465,500		4,465,500	3,497,220
Loan to Staff (Bi-cycle)			9,100	9,100	26,300
Loan to Staff		465,000		465,000	285,500
Loan to General Fund			11,116,962	11,116,962	9,276,557
Advance Office Rent				-	10,000
Loan to RABO Credit			3,970,933	3,970,933	5,167,217
Loan to Aid-Comilla Credit			275,000	275,000	223,000
Loan Outstanding/Loan to Members			88,318,565	88,318,565	74,577,276
Loan to other Microcredit Organization				-	250,000
Loan to ASF Project				-	39,354
Loan to CWRA Project				-	1,800
Loan to Training Center (COMILLA)			55,500	55,500	



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

NCPF Loan Fund- Kurigram		93,000		93,000	5,000
Cash and Bank Balance		3,039,694	10,303,146	13,342,840	8,430,950
Total Current Assets		9,431,850	131,936,229	141,368,079	116,326,053
Total Properties and Assets		43,441,090	133,015,758	176,456,848	152,211,307
CAPITAL FUND AND LIABILITIES					
CAPITAL FUND					
Fund Accounts/Cumulative Surplus		12,505,644	23,903,480	36,409,124	37,918,195
Staff Provident Fund		1,329,275	43,545	1,372,820	1,045,095
Reserve Fund			9,115	9,115	9,115
Revaluation Reserve		13,141,429		13,141,429	13,141,430
Total Capital Fund		26,976,348	23,956,140	50,932,488	52,113,835
NON CURRENT FUND					
Loan from Grihayan Tohobil			2,877,758	2,877,758	1,672,204
Total NON CURRENT LIABILITIES		-	2,877,758	2,877,758	1,672,204
CURRENT LIABILITIES					
Loan Received from H/O			13,617,367	13,617,367	12,349,956
Loan from Support Program				-	2,243,828
Loan from RABO Credit		5,139,780		5,139,780	4,939,780
Loan from Amratoly		130,000	(184,000)	(54,000)	300,000
Loan from Chagalniya				-	25,000
Loan from Credit Union (Tongi)				-	2,122,683
Staff Provident Fund (NCPF)		1,110,314		1,110,314	914,568
Security Money		1,885,887	3,000	1,888,887	1,879,887
Loan from Credit Union			4,272,683	4,272,683	950,000
Bi-cycle Loan		86,149		86,149	85,249
Loan from Aid-Comilla Credit		7,137,136	3,970,933	11,108,069	10,701,728
Loan from General Fund					



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CHARTERED ACCOUNTANTS

				-	34,045
Loan from ASF				-	-
Loan from Housing		180,000	275,000	455,000	419,640
Loan from Training Center		500		500	500
Loan from E.D				-	6,049
Loan from BASIC Bank			28,250,000	28,250,000	15,762,718
Loan from General Fund- Kurigram		793,826		793,826	685,515
Members Savings Deposits		1,150	37,605,152	37,606,302	31,339,232
Bima/Insurance			2,683,874	2,683,874	1,994,623
Loan Loss Provision			13,219,851	13,219,851	11,366,167
DPS			2,468,000	2,468,000	304,100
Total Current Liabilities		16,464,742	106,181,860	122,646,602	98,425,268
Total Fund and Liabilities		43,441,090	133,015,758	176,456,848	152,211,307

The accompanying notes (1 to 4) form an integral part of this financial statements

Head of Finance
AID-COMILLA

Executive Director
AID-COMILLA

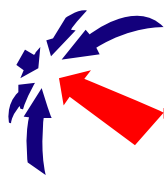
Chartered Accountants

Dated: Dhaka- October 18, 2014

Association for Integrated Development Comilla (AID-COMILLA)
Consolidated Statement of Comprehensive Income
For the year ended June 30, 2014

Particulars	Notes	Project	Micro Credit	Total Amount in Taka	
				30.06.2014	30.06.2013
INCOME:					
Admission Fee			56,890	56,890	50,480
AID-Comilla Contribution				-	78,000
Bank Interest			8,898	8,898	1,765
Bi-cycle Installment			2,200	2,200	-
Boat Engine Sale				-	-
Dairy Sales		76,000		76,000	60,000
Donation		20,000		20,000	-
Dormitory Rent		801,858		801,858	690,484
Donation Receive From CODEC			100,000		
Food Sale		1,860,218		1,860,218	1,497,996
Fund from Credit Union				-	174,543
Grant Received from AID-COMILLA Credit		2,269,100		2,269,100	1,421,173
Grant Received from RABO Bank Credit		420,000		420,000	400,000
Grant Received from SPSSAA				-	-
Grant Received from UCEP		552,048		552,048	889,089
Grant Received from Emergency Fund		628,385		628,385	
Grant from General Fund		238,294		238,294	
Grant from Kurigram Training Center		160,000		160,000	
Grant Received from MISEREOR				-	827,984
Grant from other					

		264,228		264,228	
Grant Received from BRAC		276,584		276,584	195,389
Grant Received from DFID/SHIREE				-	1,991,451
Grant Received from ASF/MJ		400,668		400,668	909,662
Grant Received from CLP		68,456,192		68,456,192	65,056,729
Grant Received from KGF				-	-
Grant Received from NRI /DFID				-	-
Grant Received USAID		3,228,885		3,228,885	
Guest House Rent		20,070		20,070	44,000
House Loan Realization		790		790	4,265
Interest from C.U				-	-
Interest from Other Projects		12,500		12,500	200,000
Interest from Prottoy			25,000	25,000	34,219
Interest Received Branch Office			27,301	27,301	-
Interest Received General Fund				-	200,000
Interest Received from Other			1,250	1,250	
Interest Received from (FDR)			125,000	125,000	
Loan Loss Adjusted				-	-
Loan Processing Fee			259,111	259,111	102,170
Notice Pay		68,800		68,800	118,110
Office Rent from Credit				-	-
Office Rent from RABO credit				-	-
OHP/Slid Project Rent		33,325		33,325	7,000
Other Income		870,241	876,850	1,747,091	852,382
Overhead Received from CLP		2,239,869		2,239,869	1,590,590
Overhead Received from Project					



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

				-	2,054,650
Pass Book			10,670	10,670	10,605
Project Office Rent Collection		469,560		469,560	377,900
Publication				-	60,000
Revaluation Profit Land				-	-
School Bench				-	618,904
School Dress				-	68,860
Service Charge Collection		131,022	18,084,306	18,215,328	15,497,349
Service Charge Collection (DPS)			1,000	1,000	
Staff Recruitment				-	60,000
Student Reception				-	163,900
Trainer Honorarium		79,865		79,865	86,910
Training Materials Sale		2,633		2,633	11,812
Training Room Rent		275,600		275,600	234,874
Trap Sale				-	-
Traveling Allowance				-	97,200
Vehicle Sales				-	-
Total Income		83,856,735	19,578,476	103,335,211	96,740,445
EXPENDITURE:					
AI Support for Cattle				-	-
Allowance of Peer Educator		80,000		80,000	98,000
Arbitration				-	35,937
Asset Support Stipends		16,104,350		16,104,350	-
Asset/Cattle				-	17,765,132
Audit Fees			57,500	57,500	47,100
Audit Monitoring and Evaluation Support				-	145,530

Advocacy & awareness Camping on CWRA		34,965		34,965	
Annual Report		29,716		29,716	
Bill Board Fixation at Upazila		181,478		181,478	
Bank Charge		12,600	39,946	52,546	31,169
Beneficiary Training Country				-	-
Boat fuel and Maintenance				-	-
Bank Charge (FDR)			13,500	13,500	
Capital Expenses				-	-
Carrying		16,475		16,475	
Cloth for Well Magazine and Shabdokosh				-	1,315
Class room Supply		350		350	
Coca rises		14,620		14,620	12,120
Community Awareness on CRE, CEDAW		4,680		4,680	9,320
Community Clinic, Logistics & Medicine		920,807		920,807	1,033,487
Community Leadership Training				-	-
Community Meeting		11,740		11,740	30,477
Consultation with Children and Women		110,940		110,940	204,600
Consultancy fee		1,500,000		1,500,000	1,422,500
Contingency		84,700		84,700	218,240
Conveyance Bill		70,915	120,345	191,260	321,657
Co-ordination Meeting		2,000		2,000	8,755
Court Case			7,200	7,200	14,260
CRC/WRC Information Materials				-	4,971
Cultural Show/Event		31,799		31,799	32,000
Daily Allowances				-	22,855

Deprecation		598,459	86,185	684,644	980,679
Dialogs Meeting with LG and Stakeholders				-	4,000
District Level workshop				-	-
Dormitory ,Training room,service Charge		27,389			
Dish Bill		6,600		6,600	1,200
Deeep Tub - Well		5,000		5,000	
Donation paid to RABO		100,000		100,000	
Drum Vating at union Level		97,920		97,920	
Education Allowance			44,977	44,977	2,500
Education Class on Family				-	21,909
Entertainment		169,567	258,919	428,486	308,678
Equipment Purchase		82,000		82,000	
Expenses for ACESS to Justice Project				-	1,589,782
Expenses for Rodent Project				-	43,836
Flock Song at Union				-	96,900
Food Bill		1,930,161		1,930,161	1,302,511
Food Purchases				-	-
Formation of DCC, DWC				-	7,380
Formation of Women & Child Group				-	18,060
Facilitation of Union Legal Committee		51,750		51,750	
Facilitation of Monthly Upazila Legal Committee Meeting		11,000		11,000	
Facilitation of District Legal Aid Committee Meeting		10,000		10,000	
Fuel Bill		141,650	495,358	637,008	583,678
Fund Transfered to ASF		12,843		12,843	
Fund Transfer to H/O				-	-

Fund transfer to General fund		13,777		13,777	
Fund transfer to Training Center		219,446		219,446	
Fund transfer to UCEP		2,085		2,085	
Garden Expenses		1,345		1,345	1,420
Gas/WASA/Electricity		53,134	247,084	300,218	313,651
Gender Senility Training Staff				-	-
General Fund Expenses			2,834,605	2,834,605	1,780,673
Guard		5,084		5,084	
HG Input		586,010		586,010	891,724
Honarium for PNGOs ED & Accountant		67,000		67,000	70,000
IGA Cost				-	282,510
Income Tax				-	-
Interest Paid to BASIC Bank			2,243,928	2,243,928	2,064,644
Interest Paid to Beneficiaries			1,727,916	1,727,916	1,369,293
Interest Paid to C.U			20,000	20,000	40,500
Interest Paid to Credit				-	200,000
Interest Paid to Grihayan Tohobil			15,365	15,365	29,829
Interest Paid to Other			69,990	69,990	
Interest paid to H/O			27,301	27,301	-
Interest Paid to PF		2,619		2,619	-
Interest Paid to Prime Bank				-	-
International women's day				-	42,168
Issue Related Folk song, Folk Drama		116,370		116,370	
Land Tax		7,100		7,100	7,105
Law Cost Latrine		3,371,323		3,371,323	2,604,750

Legal Aid Support		20,636		20,636	
Loan Loss Provision			1,950,607	1,950,607	1,009,781
Maa Samabesh				-	18,600
Mat		8,500		8,500	
Medicine/Medical Support		102,375	1,285	103,660	120,119
Meeting with other NGOs		6,940		6,940	7,000
Monitoring Cost			39,718	39,718	-
Merit Prize		450		450	450
Miscellaneous Expenses		28,313	6,471	34,784	87,750
Mobile Purchase				-	4,000
Monitoring Support				-	17,580
Monthly staff meeting		19,610		19,610	
Municipal Tax		10,962		10,962	
NGO Fare		14,400		14,400	
National ,International day observation		13,347		13,347	
Net working with Media,Go, Ngo And TG		15,820		15,820	
News Paper		6,025	28,964	34,989	29,536
Office Rent		154,200	586,768	740,968	659,306
Orentation		1,250		1,250	800
Organization Contribution				-	78,000
Orientation Meeting at District Head Quarter		169,495		169,495	
Orientation Meeting at Union Level		343,325		343,325	
Observation of National Legal Aid Day		120,000		120,000	
Other Operational Costs/Office Expense		37,129		37,129	4,128
Overhead Cost		1,418,083		1,418,083	1,638,271

Overhead Refund to CLP		508		508	6,245
Painting of Blackboard		5,160		5,160	230
PHD Student				-	-
Plinth Raising		10,597,151		10,597,151	10,596,302
Poultry Rearing Input		573,205		573,205	180,180
Press Conference				-	-
Pressure Group Meeting				-	29,808
Printing, Photocopy & Stationary		814,921	437,223	1,252,144	810,531
Printing of Union level Legal Aid related form		116,230		116,230	
Project Implementation Cost		817,775		817,775	833,760
Proper Maintenance		607,736		607,736	
Publication				-	60,000
Referral Service		150,571		150,571	174,061
Refreshers Course for Teacher		3,250		3,250	1,000
Renting of Vehicle for HO Staff at field monitoring		38,000		38,000	
Rickshaw Plate Fixing about Legal AID - Service		99,430		99,430	
Refund to ASF				-	85,000
Refund to CLP				-	-
Refund to SHIREE				-	31,812
Regional Confer. of Survivors				-	120,177
Registration Fees			6,808	6,808	6,750
Repair and Maintenance		158,632	687,737	846,369	912,723
Revenue Stamp Purchase			48,422	48,422	34,535
Safe Custody Expense				-	21,900
School Bench				-	615,904

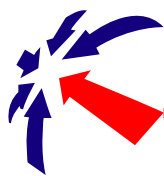
School College Campaign				-	11,980
School Dress				-	68,860
School Signboard				-	1,500
School room renovation and maintenance/rent		42,161		42,161	
Sectoral Meeting				-	-
Shishu Samabesh				-	18,400
Sign Pen		315		315	75
Social Activities & Publication			63,361	63,361	65,615
Social Development Project Cost		1,385,102		1,385,102	1,475,612
Social Protection		535,250		535,250	462,400
Solar Battery		12,520		12,520	
Staff Benefit		19,173		19,173	
Staff development		8,500		8,500	
Staff Meeting Cost			15,129	15,129	66,833
Staff Benefit/Development				-	12,599
Staff Recruitment		5,000		5,000	60,000
Staff Salary		23,960,017	6,618,153	30,578,170	31,337,276
Staff Training & refresher		18,120		18,120	
Stool		1,475		1,475	
Student Reception				-	163,900
Study Tour & Farewell		39,980		39,980	25,000
Subscription		4,650		4,650	2,000
Supplementary food			60,000	60,000	60,000
Teachers Honorarium		112,672		112,672	41,250
Telephone, Mobile Bill and Postage		42,935	179,410	222,345	178,586

Trainer Honorarium		79,865		79,865	65,420
Training, Meeting & Refresher				-	2,357,594
Training Center Maintenance		745,896		745,896	702,865
Training Center Repair				-	29,984
Training Material Purchase				-	-
Training Materials		71,293		71,293	5,052
Training on Human Rights				-	24,330
Training & Meeting		1,706,309		1,706,309	
Training, Seminar & Workshop				-	7,829
Transport, Program & Operation		2,588,417		2,588,417	3,878,123
Traveling Cost		659,782		659,782	274,430
TW Platform		5,207,123		5,207,123	1,117,694
Upozila Level Group Meeting		67,921		67,921	99,710
UPS		6,000		6,000	
Vehicle Maintenance		246,042		246,042	
Web Page Development				-	3,972
White Paper		886		886	557
Workshop with PNGOs		340		340	245
Total Expenditure		80,942,940	19,040,175	99,955,726	96,934,735
Excess/(Deficit) of Income Over Expenditure		2,913,795	538,301	3,379,485	(194,290)
Total		83,856,735	19,578,476	103,435,211	96,740,445

The accompanying notes (1 to 4) form an integral part of these financial statements

Association for Integrated Development Comilla (AID-COMILLA)
Consolidated Receipts and Payments Account
For the year ended June 30, 2014

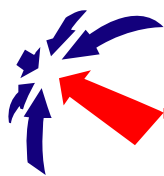
Particulars	Project	Micro Credit	Total Amount in Taka	
			30.06.2014	30.06.2013
RECEIPTS:				
Opening Balance				
Cash in Hand	33,588	291,167	324,755	921,072
Cash at Bank	3,209,534	4,800,185	8,009,719	12,377,494
			-	
Admission fee		56,890	56,890	50,480
Advance Office Rent Realized		20,000	20,000	3,500
AID-Comilla Contribution			-	78,000
Bank Interest		8,898	8,898	1,765
Bi-Cycle Installment	2,000	2,200	4,200	-
Bima/Insurance		699,185	699,185	599,575
Dairy Sales	76,000		76,000	60,000
Donation	20,000		20,000	-
Dormitory Rent	801,858		801,858	690,484
Donation Receive From CODEC		100,000	100,000	
DPS		2,182,300	2,182,300	304,100
Food Sale	1,860,218		1,860,218	1,497,996
Fund from Credit Union			-	174,543
Grant Received from Other	264,228		264,228	
Grant Received from Kurigram Training Center	160,000		160,000	
Grant Received from General fund	232,289		232,289	
Grant Received from AID-Comilla Credit	2,269,100		2,269,100	1,421,173



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

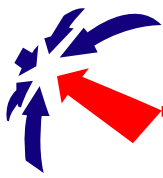
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Grant Received from RABO Bank Credit	420,000		420,000	400,000
Grant Received from Emergency fund	628,385		628,385	
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Grant Received from DFID/SHIREE			-	1,991,451
Grant Received from BRAC	276,584		276,584	195,389
Grant Received from CLP	68,456,192		68,456,192	65,056,729
Grant Received from UCEP	552,048		552,048	889,089
Grant Received from USID	3,228,885		3,228,885	
Guest House Rent	20,070		20,070	44,000
House Loan Realization	790		790	4,265
Interest from Others Project	12,500	1,250	13,750	200,000
Interest from Prottoy		25,000	25,000	34,219
Interest Received from Branch Office		27,301	27,301	-
Interest Received from General Fund			-	200,000
Loan from Aid-Comilla (Kurigram)			-	51,000
Loan from Aid-Comilla Credit (RABO Bank)	2,628,985	4,482,282	7,111,267	9,427,166
Loan from Amratoli Credit		404,000	404,000	130,000
Loan from ASF	16,854	89,200	106,054	86,000
Loan from BASIC Bank		34,800,000	34,800,000	12,000,000
Loan from Credit Union		1,200,000	1,200,000	750,000
Loan from E.D			-	25,500
Loan from General Fund	7,500		7,500	5,037,545
Loan from General Fund (Kurigram)	643,311		643,311	
Loan from Grihayan Tohobil		1,750,000	1,750,000	-
Loan from Housing Fund				



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

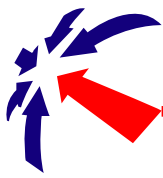
		2,178,272	2,178,272	690,640
Loan Recovery from IDP			-	85,500
Loan from Others Project		1,550,000	1,550,000	3,000,000
Loan from Support Program		13,335	13,335	
Loan from RABO Bank Credit	200,000	5,709,636	5,909,636	7,235,070
Loan from Training Center		642,000	642,000	131,760
Loan from Training Center (kurigram)	535,000		535,000	
Loan Processing fee		259,111	259,111	102,170
Loan Refund from BRAC/BEP			-	51,000
Loan Realized (Bicycle)		17,200	17,200	67,300
Loan Realized Other		389,000	389,000	
Loan Realized from Aid-Comilla Credit (Grihayan)		2,050,000	2,050,000	485,000
Loan Realized from ASF Project			-	40,000
Loan Realized from Branch office		5,215,735	5,215,735	5,713,000
Loan Realized from CWRA Project (UCEP)		56,800	56,800	241,000
Loan Realized from General Fund		313,278	313,278	120,000
Loan Realized from Branch Support Program		2,243,828	2,243,828	
Loan Realized from Head office		5,682,680	5,682,680	3,335,000
Loan Realized from SHIREE			-	5,000
Loan Received from Aid Comilla			-	247,720
Loan Recovery		127,740,063	127,740,063	110,042,804
Loan Recovery From Staff	70,500		70,500	
Loan Recovery From JFA	190,000		190,000	
Loan Recovery from Prottoy		250,000	250,000	750,000
NCP Loan Realization (CLP Staff)	77,000		77,000	25,000
NCPF (CLP Staff)	411,979		411,979	466,695



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

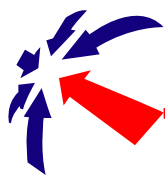
Notice Pay	68,800		68,800	118,110
OHP/Slid Project Rent	33,325		33,325	7,000
Over head CLP	2,239,869		2,239,869	-
Over head from Project			-	3,645,240
Others Income	870,241	876,850	1,747,091	852,382
Pass Book		10,670	10,670	10,605
Project Office Rent Collection	469,560		469,560	377,900
Publication			-	60,000
Savings Collection	32,950	14,356,775	14,389,725	12,326,258
School Bench			-	618,904
School Dress			-	68,860
Service Charge Collection	131,022	18,084,306	18,215,328	15,497,349
Service Charge Collection(DPS)		1,000	1,000	
Staff Provident Fund	347,457	31,504	378,961	293,334
Staff Recruitment			-	60,000
Staff Security Money	361,000		361,000	440,612
Student Reception			-	163,900
Trainer Honorarium	79,865		79,865	86,910
Training Materials Sale	2,633		2,633	11,812
Training Room Rent	275,600		275,600	234,874
Travelling Allowance			-	97,200
Total Receipts:	92,618,388.00	238,611,901	331,230,289	284,246,090
PAYMENTS:				
Advance for Program & Office Rent	74,830	10,000	84,830	
Advocasy & awarness camping on CWRA	34,965		34,965	
Allowance for Peer Educator	80,000		80,000	98,000



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

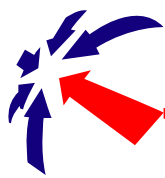
Annual Report	29,716		29,716	
Arbitration			-	35,937
Asset/Cattle	16,104,350		16,104,350	17,765,132
Audit Fees		57,500	57,500	47,100
Audit Monitoring and Evaluation Support			-	145,530
Bank Charge	12,600	39,946	52,546	31,169
Bill Bord Fixation at Upazila	181,478		181,478	
By - Chycle Instalment	1,100		1,100	
Bima/ Insurance Refund		9,934	9,934	71,040
Capital Cost (Furniture Purchase)	3,980		3,980	133,640
Carrying	16,475		16,475	
Class room supply	350		350	
Cloth for Well Magazine and Shabdokosh			-	1,315
Coca Rises			-	12,120
Community Awareness on CRE, CEDAW	4,680		4,680	9,320
Community Clinic	920,807		920,807	1,033,487
Community Meeting	11,740		11,740	30,477
Consultancy Fee	1,500,000		1,500,000	1,422,500
Consultation with Children and Women	110,940		110,940	204,600
Contingency	84,700		84,700	218,240
Conveyance Bill	728,962	120,345	849,307	321,657
Court Case		7,200	7,200	14,260
Coordinating Meeting	2,000		2,000	8,755
CRC/WRC Information Materials			-	4,971
Crocaries	14,620		14,620	
Cultural Show/ Events				



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

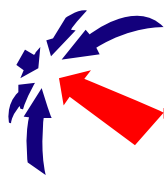
	31,799		31,799	32,000
Dialogs Meeting with LG & Stakeholders			-	4,000
Dormitory ,Training room,service Charge	27,389		27,389	
Daily Allowances			-	22,855
Dish Bill	6,600		6,600	1,200
Digital Camera	49,000		49,000	
Deep Tu - Well	5,000		5,000	
Drum Vating at union Level	97,920		97,920	
DPS Refund		18,400	18,400	
Education Allowance		44,977	44,977	2,500
Education Class on Family			-	21,909
Entertainment	169,567	258,919	428,486	308,678
Equipment Purches	82,000		82,000	
Facilitation of Union Legal Committee	51,750		51,750	
Facilitation of Monthly Upazila Legal Committee Meeting	11,000		11,000	
Facilitation of District Legal Aid Committee Meeting	10,000		10,000	
FDR	500,000	4,200,000	4,700,000	
Folk Song at Union			-	96,900
Food Bill	1,930,161		1,930,161	1,302,511
Formation of DCC, DWC			-	7,380
Formation of Women and Child Group			-	18,060
Fuel Bill	141,650	495,358	637,008	583,678
Fund Transfer to H/o	1,485,000		1,485,000	2,250,000
Fund transfer to ASF	12,843		12,843	
Fund transfer to UECP	2,085		2,085	
Fund transfer to Training Center	219,446		219,446	



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

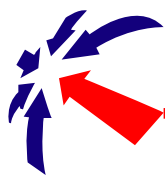
Fund transfer to General Fund		628,385	628,385	
Furniture Purchase			-	45,000
Gas/WASA/Electricity	53,134	247,084	300,218	313,651
General Fund Expenses		2,834,605	2,834,605	1,780,673
Grant Transfer to ASF			-	85,000
Garden Maintenance	1,345		1,345	1,420
Guard	5,084		5,084	
HG Input	586,010		586,010	891,724
Honorium for PNGOs ED & Accountant	67,000		67,000	70,000
IGA Cost			-	282,510
Interest Paid to BASIC Bank		2,243,928	2,243,928	2,064,644
Interest Paid to Beneficiaries	2,619		2,619	-
Interest Paid to Aid-Comilla Credit			-	200,000
Interest Paid to Credit union		20,000	20,000	40,500
Interest Paid to Grihayan Tohobil		15,365	15,365	29,829
Interest paid to H/O		27,301	27,301	-
Interest Paid to Other		69,990	69,990	-
International women's day	13,347		13,347	42,168
Issue Related Folk song,Folk Drama	116,370		116,370	
Land Tax	7,100		7,100	7,150
Loan Disbursement		141,600,000	141,600,000	119,929,000
Loan Refund to Aid-Comilla	1,088,000		1,088,000	4,609,260
Loan Refund Grihayan Tohobil		544,446	544,446	715,557
Loan Refund to Aid-Comilla Credit (RABO Bank)		5,616,926	5,616,926	7,424,070
Loan Refund to Amratoly		758,000	758,000	-
Loan Refund to ASF				



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

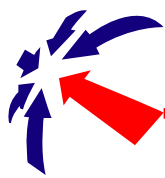
	7,500	59,200	66,700	189,045
Loan Refund to BASIC Bank		22,312,718	22,312,718	11,487,282
Loan Refund to Credit Union			-	250,000
Loan Refund to Genera Fund	41,545		41,545	157,500
Loan Refund to Genera Fund (kurigram)	535,000		535,000	
Loan Refund to E.D			-	25,500
Loan Refund to Head Office		4,415,269	4,415,269	4,965,000
Loan refund to Housing Fund		2,142,912	2,142,912	485,000
Loan Refund to Suport Program		2,257,163	2,257,163	
Loan Refund to Training Center			-	120,000
Loan Refund to General Fund -Krigram			-	51,000
Loan Refund to Chagalniya		25,000	25,000	
Loan to Aid-Comilla Credit (Grihayan)		2,102,000	2,102,000	538,000
Loan to JFA	190,000		190,000	
Loan to Branch Office		7,184,722	7,184,722	4,183,000
Loan to CWRA Project (UCEP)		55,000	55,000	242,800
Loan to Consultant	1,000,000		1,000,000	
Loan to General Fund		2,153,683	2,153,683	3,691,966
Loan to IDP			-	85,500
Loan to Other Projects		1,550,000	1,550,000	2,630,000
Loan to Prottoy			-	1,000,000
Loan to RABO Credit		4,513,352	4,513,352	6,217,640
Loan to Staff	415,000		415,000	105,000
Loan to Other		380,000	380,000	
Loan to Training Center	643,311	674,780	1,318,091	139,840
Low Cost Latrine	3,371,323		3,371,323	2,604,750



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

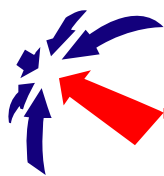
Legal Aid Support	20,636		20,636	
Maa Samabesh			-	18,600
Mat	8,500		8,500	
Medicine/Medical support	102,375	1,285	103,660	120,119
Meeting with other NGO	6,940		6,940	7,000
Monitoring Cost		39,718	39,718	-
Merit Prize	450		450	450
Miscellaneous Expenses	28,313	6,471	34,784	87,704
Mobile Purchase			-	4,000
Monitoring Support			-	17,580
Monthly staff meeting	19,610		19,610	
Municipal Tax	10,962		10,962	
News Paper	6,025	28,964	34,989	29,536
NGO Fare	14,400		14,400	
Net working with Media,Go, Ngo And TG	15,820		15,820	
Office Equipment		57,207	57,207	130,900
Office Rent	154,200	586,768	740,968	659,306
Orientation	1,250		1,250	800
Orientation Meeting at District Head Quarter	169,495		169,495	
Orientation Meeting at Union Level	343,325		343,325	
Observation of National Legal Aid Day	120,000		120,000	
Organization Contribution			-	78,000
Other Operational Costs/Office Expense	37,129		37,129	4,128
Overhead Cost	1,418,083		1,418,083	1,638,271
Overhead Return to CLP	508		508	6,245
Painting of Blackboard				



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

	5,160		5,160	230
Plinth Raising	10,597,151		10,597,151	10,596,302
Poultry Rearing Input	573,205		573,205	180,180
Pressure Group Meeting			-	29,808
Printing, Photocopy & Stationary	814,921	437,223	1,252,144	810,531
Printing of Union level Legal Aid related form	116,230		116,230	
Project Implementation Cost	817,775		817,775	833,760
Property Maintances	607,736		607,736	
Publication			-	60,000
Referral Service	150,571		150,571	174,061
Refresher Course	3,250		3,250	1,000
Refund to BEP			-	51,000
Refund to CLP	2,625,755		2,625,755	3,919,570
Refund to NCPF (CLP Staff)	216,233		216,233	194,194
Refund to Provident Fund	51,236		51,236	42,283
Refund to SHIREE			-	31,812
Refund to Staff Security Money	352,000		352,000	495,311
Regional Confer. of Survivors			-	120,177
Renting of Vehicle for HO Staff at field monitoring	38,000		38,000	
Rickshaw Plate Fixing about Legal AID - Service	99,430		99,430	
Registration Fees		6,808	6,808	6,750
Repair and Maintenance	158,632	687,737	846,369	912,723
Revenue Stamp Purchase		48,422	48,422	34,535
Safe Custody Expense			-	21,900
Savings Refund	68,500	9,777,691	9,846,191	7,396,255
School Bench			-	615,904



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

School College Campaign			-	11,980
School Dress			-	68,860
School Signboard			-	1,500
School room renovation and maintenance/rent	42,161		42,161	
Shishu Samabesh			-	18,400
Sign pen/Marker	315		315	75
Social Activities & Publication		63,361	63,361	65,615
Social Development	1,385,102		1,385,102	1,475,612
Social Protection Cost	535,250		535,250	462,400
Solar Battery	12,520		12,520	
Staff Benefit	19,173		19,173	
Staff Development	8,500		8,500	
Staff Meeting Cost		15,129	15,129	66,833
Staff Benefit/Development			-	12,599
Staff Recruitment	5,000		5,000	60,000
Staff Salary	23,960,017	6,618,153	30,578,170	31,336,376
Staff Training & Refresher	18,120		18,120	
Stool	1,475		1,475	
Student Reception			-	163,900
Study Tour & Farewell	39,980		39,980	25,000
Subscription	4,650		4,650	2,000
Supplementary food		60,000	60,000	60,000
Teachers Honorarium	112,672		112,672	41,250
Telephone, Mobile Bill and Postage	42,935	179,410	222,345	178,586
Trainer Honorarium	79,865		79,865	65,420
Training Center Maintenance				

	745,896		745,896	702,865
Training Center Repair			-	29,984
Training Material Purchase	71,293		71,293	5,052
Training, Meeting & Refresher			-	2,357,594
Training on Human Rights			-	24,330
Training, Seminar & Workshop	1,706,309		1,706,309	7,829
Transport, Communication & Operations	2,588,417		2,588,417	3,878,123
Traveling Cost	1,735		1,735	274,430
TW Platform	5,207,123		5,207,123	1,117,694
Upzila Group Meeting	67,921		67,921	99,710
UPS	6,000		6,000	
Vehicle Maintenance	246,042		246,042	
VAT & Tax			-	-
Web Page Development			-	3,972
White Paper	886		886	557
Workshop with POs of NGOs	340		340	245
Total Payments:	89,578,694	228,308,755	317,887,449	275,911,616
Closing Balance				
Cash in Hand	5,000	398,305	403,305	324,755
Cash at Bank	3,034,694	9,904,841	12,939,535	8,009,719
Total	92,618,388	238,611,901	331,230,289	284,246,090

The accompanying notes (1 to 4) form an integral part of these financial statements

Association for Integrated Development-Comilla (AID-COMILLA)
Notes to the Consolidated Financial Statements
For the year ended June30, 2014

1.00 BACKGROUND

Association for Integrated Development Comilla (Aid Comilla) is a non-profitable, non-government voluntary organization. Aid Comilla is registered with the Department of Social Services (Reg. #583) on 21st June 1995, NGO Affairs Bureau (Reg. #1145) on 17th March 1997 and Micro Credit Regulatory Authority (Reg. # 00429-00140-00146 Dated: 26-02-2008). From the inception in 1995, Aid-Comilla has been working in the rural and slum areas of the northern part of Bangladesh. Mission of Aid-Comilla is to promote the socio-economic status of underprivileged men, women and children in urban and rural areas through motivation, organizing of people's organization, non-formal education, training, resource mobilization, and implementation of other economic programs. Promote human dignity, fraternity and social justice in the process of its development endeavors. Alleviate poverty through the empowerment of the powerless people.

2.00 OBJECTIVES OF THE ORGANIZATION

The objectives of the organization are through brain-storming, problem structuring or other methods, project staff and the rural men/women come to agreement on a set of objectives, desire scenarios and indicator of impact of the project. At this stage, participants should agree on the most important problems to solve.

Establish a basis for practicing environmental monitoring through quality investigation:

- Initiates to develop a participatory monitoring tool to investigate training quality at a regular basis.
- Produces case studies on different environmental aspects of human development.

3.00 BASIS OF ACCOUNTING

3.01 Basis of Accounting:

The financial statements have been prepared in accordance with Bangladesh Accounting Standards (BAS) on cash basis under historical cost convention. Provision and accruals are not taken into account except otherwise noted in this report.

3.02 Depreciation:

Depreciation on fixed assets is charged on diminishing balance method at the rates as shown in the annexed schedule of fixed assets. Depreciation on addition to fixed assets is charged for the full year during the year of purchase irrespective of date of acquisition or put into use while no depreciation is charged during the year of disposal.