



## AUDITORS' REPORT

### TO THE MEMBERS OF ASSOCIATION FOR INTEGRATED DEVELOPMENT COMILLA (AID-COMILLA)

We have audited the accompanying Consolidated Balance Sheet of **Association for Integrated Development Comilla (AID-Comilla)** as of 30 June 2010 and the related Consolidated Income and Expenditure Account and Consolidated Receipts and Payments Account for the year ended on that date. The preparation of these financial statements is the responsibility of the management of the organization. Our responsibility is to express an independent opinion on these financial statements based on our audit.

#### **Scope:**

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

#### **Opinion:**

In our opinion, the financial statements referred to above, prepared in accordance with Bangladesh Accounting Standards (BAS), give a true and fair view of the state of the organization's affairs as of 30 June 2010 and of the results its operations for the year then ended and comply with the applicable laws and regulations.

#### **We also report that:**

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- In our opinion, the organization as required by law has kept proper books of accounts, so far as it appeared from our examination of those books.
- The financial statements dealt with by the report are in agreement with the books of accounts.

Dated, Dhaka  
20 September 2010

**(Toha Khan Zaman & Co.)**  
Chartered Accountants



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED BALANCE SHEET AS ON 30 JUNE 2010

Particulars	Note	Project	Micro Credit	Total 30-06-2010	Total 30-06-2009
<b>PROPERTY AND ASSETS:</b>					
FIXED ASSETS		1111370	22023744	23,135,114	26,954,586
<b>CURRENT ASSETS:</b>					
Loan to Access to Justice Project		0	5,450,294	5,450,294	0
Loan to Revolving Credit		3,653,780	0	3,653,780	0
Loan to Consultant		395,000	0	395,000	0
Loan to Bi-cycle		13,000	0	13,000	0
Loan to Staff		0	115,500	115,500	4,172,426
Loan to General Fund		2,253,000	55,500	2,308,500	0
Advance to Partners		0	3,459,108	3,459,108	803,000
Advance to Office Rent		6,000	0	6,000	6,000
Advance Patty Cash		0	20,000	20,000	0
Loan to Rodent Project		0	227,000	227,000	0
Loan to AID-Comilla Credit		3,080,258	0	3,080,258	0
Loan to CODEC Credit		1,745,000	0	1,745,000	0
Loan Outstanding		43,035,097	61,863	43,096,960	43,474,717
Cash and Bank Balance		1,554,494	4,712,862	6,267,356	13,604,693
<b>Total Taka:</b>		<b>56,846,999</b>	<b>36,125,871</b>	<b>92,972,870</b>	<b>89,015,422</b>
<b>FUND AND LIABILITIES:</b>					
FUND ACCOUNTS		25,201,897	19,470,125	44,672,022	56,286,186
EMERGENCY SAVINGS		146,740	0	146,740	174090
GROUP MEMBERS SAVINGS		18,254,570	9,800	18,264,370	16,251,228
GROUP SHARE		513,614	0	513,614	392944
BIMA/INSURANCE		713,258	0	713,258	668,397
STAFF PROVIDENT FUND		4,913	568,496	573,409	493,169
RESERVE FUND		9,115	0	9,115	0
LOAN LOSS PROVISION		3,360,906	0	3,360,906	2,775,290
<b>CURRENT LIABILITIES:</b>					0
Loan Received CODEC		0	0	0	512,500
Loan from Grahayan		1,800,542	50,000	1,850,542	1,503,878
Loan from RABO Credit		4,635,258	4,923,780	9,559,038	0
Loan from Credit Union		1,100,000	0	1,100,000	0
Loan from Credit Union (Tongi)		1,106,186	800,000	1,906,186	1,057,372
Security Money		0	486,210	486,210	338,710



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED BALANCE SHEET AS ON 30 JUNE 2010

Particulars	Note	Project	Micro Credit	Total 30-06-2010	Total 30-06-2009
Loan from Bicycle		0	76,049	76,049	50,649
Loan from Aid-Comilla Credit		0	933,000	933,000	0
Loan from Training Center		0	55,500	55,500	0
Loan from E.D		0	630,000	630,000	0
Loan from BASIC Bank		0	0	0	6,765,000
Loan from AID-COMILLA		0	6,681,151	6,681,151	1,746,009
Loan to Consultant		0	1,441,760	1,441,760	0
<b>Total Taka:</b>		<b>56,846,999</b>	<b>36,125,871</b>	<b>92,972,870</b>	<b>89,015,422</b>

- 1.00 Figures have been rounded off to the nearest taka.
- 2.00 Annexed notes form part of the financial statements.
- 3.00 Signed in terms of our separate report of even date annexed.

Dated, Dhaka  
20 September 2010

**(Toha Khan Zaman & Co.)**  
Chartered Accountants



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2010

Particulars	Note	Project	Micro Credit	Total 2009-2010	Total 2008-2009
<b>INCOME:</b>					
Grant from AID-Comilla Credit		0	141,250	141,250	0
Donation from Stave Bellman		0	0	0	525,000
Grant from RABO Bank Credit		0	40,900	40,900	0
Grant from Revolving Credit		0	272,891	272,891	0
Donation from E.D		0	0	0	250,000
Grant Received from CLP		0	31,362,188	31,362,188	40,800,355
Grant Received E.C		0	2,417,595	2,417,595	20,588,801
Grant Received DFID/SHIREE		0	15,857,813	15,857,813	0
Grant Received DFID (Rodent CHTs)		0	0	0	8,438,990
Grant Received UNDP		0	0	0	13,912,020
Grant Received NRI /DFID		0	10,077,708	10,077,708	13,759,566
Grant Received KGF		0	1,513,400	1,513,400	0
Interest from Others Project		0	23,100	23,100	0
Livelihoods		0	0	0	38,868,435
Fund from Credit Union		17,500	0	17,500	0
Training Room Rent		0	88,500	88,500	138,700
Dormitory Rent		0	171,000	171,000	292,900
Food Sale		0	401,322	401,322	623,351
Service Charge		159,850	0	159,850	0
OHP/Slid Project Rent		0	0	0	56,500
Guest House Rent		16,475	51,900	68,375	37,200
Grant Rec. CODEC Education		0	97,780	97,780	169,840
Grant Received from ASF/MJ		0	198,121	198,121	112,851
Donation from Adrin (NGC)		250,000	0	250,000	0
Interest Received CODEC Credit		0	0	0	74,940
Interest for E.D		0	0	0	47,608
Interest for FSVG D		0	0	0	15,446
Over head		1,560,085	1,881,728	3,441,813	2,234,919
Local Donation for Flood		0	500,000	500,000	0
Loan from Aid-Comilla		0	0	0	500
AID-Comilla Contribution		0	109,781	109,781	2,473,457
Grant Rec. MISEREOR		0	797,083	797,083	794,554
Beneficiary Contribution		0	0	0	1,349
Office Room Rent		0	0	0	297,000
Trap sale		73,000	44,920	117,920	81,230
Service Charge Collection		9,705,310	52,822	9,758,132	9,310,256



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2010

Bank Interest		4,696	3,391	8,087	77,812
Others Income		255,087	176,533	431,620	2,075,870
<b>Total Income:</b>		<b>12,042,003</b>	<b>66,281,726</b>	<b>78,323,729</b>	<b>156,059,450</b>
<b>EXPENDITURE:</b>					
Staff Salary		3,822,180	17,833,019	21,655,199	15,800,502
Staff Benefits		0	0	0	47,326
Honorarium Help		0	0	0	10,000
Animators & PI/CI Honorarium		0	325,000	325,000	1,170,653
Runt and Cultural Act		0	0	0	37,501
Management Cost		0	0	0	4,979
Slab Latrines		0	2,670,483	2,670,483	1,941,427
Motorcycle Maintenance		81,778	678,010	759,788	526,237
Bi-cycle Maintenance		2,650	15,169	17,819	12,936
Office Maintenance		77,433	210,974	288,407	116,220
Overhead Cost		0	1,767,131	1,767,131	1,489,227
Social Development		0	294,828	294,828	772,582
Rain Coat		0	34,000	34,000	38,400
Erosion Grant		0	180,000	180,000	617,500
Safety Net		0	307,400	307,400	288,000
Plinth Raising		0	6,400,677	6,400,677	17,903,775
Associate with Per		0	92,110	92,110	0
Organization Contribution		1,104,000	1,319,200	2,423,200	1,925,464
Office Accommodation		0	300,000	300,000	300,000
Renting for Vehicle		0	332,455	332,455	30,000
Food at Training ATP-3		0	0	0	263,269
Utensils		0	0	0	10,560
Trap Purchases		0	333,000	333,000	0
Taxonomic Kit		0	20,000	20,000	0
Daily Allowances		0	0	0	60,220
Monitoring & Evaluation Support		0	165,269	165,269	0
Traveling Cost		0	1,691,788	1,691,788	4,281,104
Project Implementation Cost		0	37,628	37,628	11,215
Poultry Rarer Field Meeting		0	0	0	38,023
Poultry Rarer Exchange		0	0	0	18,233
District Level Rally		0	0	0	10,000
Shed for Group Meeting		0	0	0	305,656
Flood Response		0	0	0	3,500
Reproduction and Reporting		0	0	0	50,000
Training Materials		0	11,000	11,000	315,000
Farmers Training		0	4,138,379	4,138,379	9,580,302



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2010

Labor Ordination Cost		0	7,200	7,200	177,900
Demonstration Cost		0	0	0	63,000
Recruitment Cost		0	55,105	55,105	49,803
Training of Model Farmers		0	0	0	9,965
Homestead Gardening		0	90,000	90,000	604,985
Implantation of NFPE Center		0	0	0	1,487,403
Center Rent		0	0	0	227,277
Building/Making House for School		0	0	0	2,026,570
Training and Education		0	0	0	50,000
Credit union Support		0	0	0	120,791
Food at Training ATP-4		0	0	0	1,056,594
Feed		0	403,186	403,186	118,625
Asset		0	14,317,419	14,317,419	25,092,000
Income Stipends Support		0	0	0	7,091,650
Livestock feed Stipends		0	0	0	2,231,250
Veterinary Support		0	0	0	429,009
Asset Support Stipends		0	44,250	44,250	0
Para vets Field Days		0	0	0	11,794
Para vets Training as Trainers		0	0	0	13,480
Para vets Refresher Trainers		0	0	0	33,311
Enterprise Supervisor		0	0	0	214,844
Marketing Development-MDO		0	0	0	564,402
Bank Charge		14,615	36,333	50,948	60,944
Training Center Maintenance		0	23,821	23,821	46,674
Training Center Repair		0	0	0	17,450
Food Bill		0	4,564,950	4,564,950	3,382,662
Voluntary Service		0	0	0	25,000
T-Shirt for Rally		0	646,250	646,250	234,000
Gender Senility Training Staff		0	25,742	25,742	25,800
Medical Support to Victim		0	36,298	36,298	6,385
International women's day		0	52,079	52,079	31,326
Staff Training		936	441,726	442,662	494,355
Rallies		0	0	0	1,500
Fodder Farmers Meeting		0	123,600	123,600	10,296
Model Fodder Farmer		0	0	0	7,500
Fodder Farmer exchange		0	0	0	4,000
Loan to Aid-Comilla		0	0	0	3,000
Vaccination		0	239,252	239,252	10,855
CNC LSO & Para vet Meeting		0	62,940	62,940	12,409
Monitoring Support		0	0	0	55,000
Pressure Group Meeting		0	105,012	105,012	1,995
Boat Fuel and Maintenance		0	300,471	300,471	288,615



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2010

Para Legal Training for Staff		0	0	0	25,800
Shearing Meeting with Comm.		0	12,480	12,480	0
ToT on Loan Management		0	0	0	31,834
Office Running cost		0	400,712	400,712	340,851
Refund to CLP		0	2,063,899	2,063,899	663,321
Training Material Purchase		0	1,911,183	1,911,183	468,675
Renting for Vehicle for project work		0	0	0	299,346
Office Rent	173,000	113,100	286,100	571,200	
Training Seminar & Workshop		0	148,851	148,851	25,666
Others Operational Cost		0	240,246	240,246	0
Workshop		0	0	0	75,289
District Level workshop		0	0	0	34,400
Upzila level workshop		0	324,444	324,444	17,158
Male Gathering		0	0	0	8,554
Reproduction and Reports		0	20,000	20,000	0
Human Chain at District		0	51,600	51,600	0
Human Chain at Upazila		0	68,800	68,800	0
Flock Song at Union		0	396,845	396,845	0
Video Show		0	57,954	57,954	50,000
Dialogs With College Student		0	80,346	80,346	0
Court Case		0	44,118	44,118	0
Training on Livestock		0	38,091	38,091	0
Training on HG		0	38,171	38,171	0
Training Expenses		0	0	0	105,000
Seed		0	40,500	40,500	2,565
Workers Wages		0	0	0	17,585
Fertilizer		0	11,250	11,250	0
Relief Goods		0	0	0	75,000
Milk Production Field Meeting		0	0	0	26,976
Milk Production Exchange		0	0	0	9,330
Supply/Buyer Events		0	0	0	19,410
Snacks and Lunch for Participants		0	0	0	500,000
SD Non- Modular		0	125,550	125,550	0
Training on Human Rights		0	9,600	9,600	15,000
Women Federation Develop.		0	30,800	30,800	29,585
Skill Training for Beneficiaries		0	14,687	14,687	21,254
Legal Aid Support		0	184,704	184,704	182,096
Press Conference		0	12,530	12,530	0
Trainer		0	0	0	209,950
Community Dev. Organizer-CDO		0	0	0	2,785,939
Display Banner		0	0	0	4,500
Traveling Cost for Agreement Sign		0	0	0	15,800



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2010

Fare wall		2,600	0	2,600	0
Fax and Mobile Bill		26,710	63,215	89,925	609,202
Photocopy Bill		3,028	0	3,028	107,395
Fuel Bill		129,097	342,551	471,648	506,009
Conveyance Bill		173,230	421,850	595,080	261,505
Office Supplies		0	1,523,862	1,523,862	15,360
Office Stationary		57,564	185,125	242,689	890,809
Development of Implementation		0	0	0	4,000
Study Tour & Farewell		30,000	0	30,000	280,000
Allo. for Involve Survivors in District		0	0	0	2,000
Generator Rent		0	0	0	30,000
Entertainment		133,376	0	133,376	153,854
General Fund Expenses		635,250	0	635,250	0
Staff Meeting Cost		0	29,568	29,568	35,190
Fence		0	53,760	53,760	0
Community Dev. Organizer-CDO		0	36,780	36,780	541,452
News Paper		24,040	13,505	37,545	38,382
Printing and Postage		284,293	281,800	566,093	1,669,473
Training of Model Poultry Rarer		0	0	0	41,875
Gas/WASA/Electricity		107,109	1,172,203	1,279,312	182,203
Social Activities & Publication		19,856	0	19,856	5,000
Revenue Stamp Purchase		10,085	0	10,085	11,805
Registration Fees		5,000	0	5,000	10,000
Consultancy fees		0	0	0	127,740
Miscellaneous Expenses		42,288	18,205	60,493	87,041
Contingency		0	14,300	14,300	0
Audit Fees		40,000	40,800	80,800	165,000
Grant Transfer to GNAEP		0	4,172,426	4,172,426	0
Grant Transfer to Project		0	0	0	8,438,331
Grant Transfer to Rodent CHTs		0	0	0	6,917,140
Grant Transfer to IDP Project		0	0	0	794,554
Grant Transfer to E.C Project		0	0	0	10,294,400
Transfer to Others Program		0	894,106	894,106	0
Interest Paid to Consultant		0	61,250	61,250	0
Interest Paid to AID-Comilla Credit		0	0	0	74,940
Interest Paid to BASIC Bank		771,248	0	771,248	1,007,685
Interest Paid to Grahayan Tohobil		20,177	0	20,177	11,436
Interest Paid to CODEC		71,750	0	71,750	281,750
Interest Paid to Credit union		45,000	0	45,000	0
Interest Paid to Beneficiaries		1,024,008	0	1,024,008	608,212
Interest Paid to Share		23,754	0	23,754	18,536
Interest Paid to Emergency		16,238	0	16,238	0





ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2010

Fund Transfer to General Fund		203,500	0	203,500	0
Loan Loss Provision		833,950	0	833,950	869,493
Deprecation		81,423	823,441	904,864	1,080,272
<b>Total Payments:</b>		<b>10,091,166</b>	<b>77,322,362</b>	<b>87,413,528</b>	<b>147,178,358</b>
Surplus/Deficit Income over Exp		1,950,837	(11,040,636)	(9,089,799)	8,881,092
<b>Total Taka:</b>		<b>12,042,003</b>	<b>66,281,726</b>	<b>78,323,729</b>	<b>156,059,450</b>

- 1.00 Figures have been rounded off to the nearest taka.
- 2.00 Annexed notes form part of the financial statements.
- 3.00 Signed in terms of our separate report of even date annexed.

Dated, Dhaka  
20 September 2010

**(Toha Khan Zaman & Co.)**  
Chartered Accountants

ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2010

Particulars	Note	Project	Micro Credit	Total 2009-2010	Total 2008-2009
<b>RECEIPTS:</b>					
Opening Balance					
Cash in Hand		492,510	12,299	504,809	610,584
Cash at Bank		3,538,081	13,736,450	17,274,531	16,752,962
		0	0	0	0
Loan from AID-Comilla Credit		3,079,921	1,380,000	4,459,921	1,647,095
Loan from BASIC Bank		0	0	0	1,000,000
Loan from Grahayan Tohobil		700,000	0	700,000	0
Loan from CODEC		0	0	0	1,329,430
Loan from General Fund		447,000	0	447,000	0
Loan Recovery FSVGD		0	0	0	871,254
Reserve Fund		9,115	0	9,115	0
Loan Realized from Head office		451,000	0	451,000	0
Loan Received Support Program		142,936	0	142,936	0
Loan Realized Branch office		3,834,970	0	3,834,970	0
Loan Received CODEC Credit		3,025,261	0	3,025,261	766,000
Loan from Credit Union		1,100,000	0	1,100,000	927,575
Loan Realized Credit Union		572,495	0	572,495	0
Loan from Revolving Credit		1,700,000	0	1,700,000	3,600,100
Group M. Savings Credit Union		313,845	0	313,845	0
Share Collection Credit Union		296,012	0	296,012	0
Loan from RABO Bank Credit		4,331,258	1,270,000	5,601,258	5,679,685
Loan from Rodent Project		300,000	433,000	733,000	500,000
Loan from Consultant		1,155,000	2,041,760	3,196,760	0
Loan from E.D		0	630,000	630,000	0
Loan from Training Center		0	55,500	55,500	0
Loan from Housing Fund		875,381	50,000	925,381	0
Staff Security Money		55,000	149,950	204,950	116,000
Staff Provident Fund		0	104,121	104,121	379,731
Bi-Cycle Installment		11,000	17,200	28,200	9,900
Grant from AID-Comilla Credit		0	141,250	141,250	0
Grant from RABO Bank Credit		0	40,900	40,900	0
Grant from Amratoli- Credit		675,000	0	675,000	0
Grant Received from CLP		0	31,362,188	31,362,188	79,668,790
Loan Rec. from AID -Comilla		0	6,679,151	6,679,151	1,746,509
Donation from Stave Bellman		0	0	0	525,000



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2010

Particulars	Note	Project	Micro Credit	Total 2009-2010	Total 2008-2009
Donation from E.D		0	0	0	250,000
Donation from Adrin (NGC)		250,000	0	250,000	0
Interest Received CODEC credit		0	0	0	74,940
Interest Received FSVGD		0	0	0	15,446
Interest Received E.D		0	0	0	47,608
Grant Received UNDP		0	0	0	13,912,020
Grant Received E.C		0	0	0	20,588,801
Grant Received DFID (Rodent)		0	0	0	8,438,990
Grant Received DFID/SHIREE		0	15,857,813	15,857,813	0
Grant Received NRI /DFID		0	10,077,708	10,077,708	13,759,566
Grant Received KGF		0	1,513,400	1,513,400	0
Grant Received Amratoli Credit		0	23,100	23,100	0
Grant Received Revolving Credit		0	272,891	272,891	0
Fund from Credit Union		17,500	0	17,500	0
Training Room Rent		0	88,500	88,500	138,700
Dormitory Rent		0	171,000	171,000	292,900
Food Sale		0	401,322	401,322	623,351
Service Charge Credit Union		159,850	0	159,850	0
OHP/Slid Project Rent		0	0	0	56,500
Guest House Rent		16,475	51,900	68,375	137,200
Grant Rec. CODEC Education		0	97,780	97,780	29,500
Grant Rec. CODEC Education		0	0	0	169,840
Grant Received from ASF/MJ		0	198,121	198,121	112,851
Over head Collection (ASF)		4,965	0	4,965	0
Over head CLP		1,150,000	0	1,150,000	1,160,000
Over head for Project		405,120	1,881,728	2,286,848	1,074,919
Local Donation for Flood		0	500,000	500,000	0
AID-Comilla Contribution		0	2,527,376	2,527,376	2,473,457
Grant Rec. MISEREOR		0	797,083	797,083	1,589,108
Beneficiary Contribution		35,174	0	35,174	1,349
Office Rent		0	0	0	297,000
Service Charge		0	52,822	52,822	25,568
Trap sale		73,000	44,920	117,920	81,230
Loan Recovery		64,555,620	80,137	64,635,757	61,616,123
Service Charge Collection		9,705,310	0	9,705,310	9,284,688
Savings Collection		5,568,693	9,800	5,578,493	5,990,120
Share Collection		517,131	0	517,131	506,698



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2010

Particulars	Note	Project	Micro Credit	Total 2009-2010	Total 2008-2009
Savings Interest Received		655,491	0	655,491	608,212
Share Interest Received		19,208	0	19,208	18,536
Bima/Insurance		280,035	0	280,035	303,600
Bank Interest		4,696	3,391	8,087	77,812
Fund from Save the Children		0	0	0	329,812
Others Income		255,087	176,533	431,620	1,281,316
<b>Total Receipts:</b>		<b>110,779,140</b>	<b>92,931,094</b>	<b>203,710,234</b>	<b>261,498,376</b>
<b>PAYMENTS:</b>					
Loan Disburse		64,116,000	142,000	64,258,000	67,621,000
Loan Refund to BASIC Bank		6,765,000	0	6,765,000	2,479,000
Loan Refund Credit union		0	0	0	170,203
Interest Paid to Credit union		45,000	0	45,000	0
Share Refund to Credit union		167,132	0	167,132	0
Savings Refund to Credit union		166,407	0	166,407	0
Loan Refund to Housing Project		0	0	0	500,000
Loan refund to Housing fund		685,381	0	685,381	0
Refund to Staff Security Money		18,000	36,000	54,000	32,390
Refund to Provident Fund		30,850	11,481	42,331	33,144
Loan to AID-Comilla Credit		7,424,509	447,000	7,871,509	4,807,543
Loan to Staff (Jahir Uddin)		0	100,000	100,000	0
Loan Access to Justice Project		0	5,450,294	5,450,294	0
Loan to Rodent Project		320,000	660,000	980,000	0
Loan to Revolving Credit		500,000	0	500,000	811,822
Loan to Consultant		1,550,000	600,000	2,150,000	0
Loan to General Fund		2,700,000	55,500	2,755,500	311,500
Loan Refund Grahayan Tohobil		593,336	0	593,336	558,891
Emergency Savings Refund		27,350	0	27,350	22,950
Savings Refund		4,849,227	0	4,849,227	4,017,839
Group Members Share Refund		415,669	0	415,669	300,205
Bima/ Insurance Refund		72,655	0	72,655	35,745
Loan to CODEC Credit		2,744,931	0	2,744,931	3,214,095
Loan Refund to CODEC		512,500	0	512,500	2,012,500
Loan to RABO Credit		1,737,000	0	1,737,000	921,000
Loan Refund to Head Office		3,834,970	0	3,834,970	0
Loan to Branch Office		451,000	0	451,000	0
Loan to Support Program		142,936	0	142,936	0

ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2010

Particulars	Note	Project	Micro Credit	Total 2009-2010	Total 2008-2009
Loan Refund to Amratoly		175,000	0	175,000	0
Loan to Staff (Bi-cycle)		13,000	0	13,000	17,860
Loan Refund AID-Comilla		0	1,746,009	1,746,009	0
Staff Salary		3,822,180	17,833,019	21,655,199	15,800,502
Staff Benefits		0	0	0	47,326
Honorarium Help		0	0	0	10,000
Animators & PI/CI Honorarium		0	325,000	325,000	1,170,653
Runt and Cultural Act		0	0	0	37,501
Management Cost		0	0	0	4,979
Slab Latrines		0	2,670,483	2,670,483	1,941,427
Motorcycle Maintenance		81,778	678,010	759,788	526,237
Bi-cycle Maintenance		2,650	15,169	17,819	12,936
Office Maintenance		77,433	210,974	288,407	116,220
Overhead Cost		0	1,767,131	1,767,131	1,489,227
Social Development		0	294,828	294,828	772,582
Rain Coat		0	34,000	34,000	38,400
Erosion Grant		0	180,000	180,000	617,500
Safety Net		0	307,400	307,400	288,000
Plinth Raising		0	6,400,677	6,400,677	17,903,775
Associate with Per		0	92,110	92,110	0
Organization Contribution		1,104,000	1,319,200	2,423,200	1,925,464
Office Accommodation		0	300,000	300,000	300,000
Renting for Vehicle		0	332,455	332,455	30,000
Food at Training ATP-3		0	0	0	263,269
Utensils		0	0	0	10,560
Trap Purchases		0	333,000	333,000	0
Taxonomic Kit		0	20,000	20,000	0
Daily Allowances		0	0	0	60,220
Monitoring & Evaluation Support		0	165,269	165,269	0
Traveling Cost		0	1,691,788	1,691,788	4,281,104
Project Implementation Cost		0	37,628	37,628	11,215
Poultry Rarer Field Meeting		0	0	0	38,023
Poultry Rarer Exchange		0	0	0	18,233
District Level Rally		0	0	0	10,000
Shed for Group Meeting		0	0	0	305,656
Flood Response		0	0	0	3,500
Reproduction and Reporting		0	0	0	50,000



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2010

Particulars	Note	Project	Micro Credit	Total 2009-2010	Total 2008-2009
Training Materials		0	11,000	11,000	315,000
Farmers Training		0	4,138,379	4,138,379	9,580,302
Labor Ordination Cost		0	7,200	7,200	177,900
Demonstration Cost		0	0	0	63,000
Recruitment Cost		0	55,105	55,105	49,803
Training of Model Farmers		0	0	0	9,965
Homestead Gardening		0	90,000	90,000	604,985
Implantation of NFPE Center		0	0	0	1,487,403
Center Rent		0	0	0	227,277
Building/Making House for School		0	0	0	2,026,570
Training and Education		0	0	0	50,000
Credit union Support		0	0	0	120,791
Food at Training ATP-4		0	0	0	1,056,594
Feed		0	403,186	403,186	118,625
Asset		0	14,317,419	14,317,419	25,092,000
Income Stipends Support		0	0	0	7,091,650
Livestock feed Stipends		0	0	0	2,231,250
Veterinary Support		0	0	0	429,009
Asset Support Stipends		0	44,250	44,250	0
Para vets Field Days		0	0	0	11,794
Para vets Training as Trainers		0	0	0	13,480
Para vets Refresher Trainers		0	0	0	33,311
Enterprise Supervisor		0	0	0	214,844
Marketing Development-MDO		0	0	0	564,402
Bank Charge		14,615	36,333	50,948	60,944
Training Center Maintenance		0	23,821	23,821	46,674
Training Center Repair		0	0	0	17,450
Food Bill		0	4,564,950	4,564,950	3,382,662
Voluntary Service		0	0	0	25,000
T-Shirt for Rally		0	646,250	646,250	234,000
Gender Senility Training Staff		0	25,742	25,742	25,800
Medical Support to Victim		0	36,298	36,298	6,385
International women's day		0	52,079	52,079	31,326
Staff Training		936	441,726	442,662	494,355
Rallies		0	0	0	1,500
Fodder Farmers Meeting		0	123,600	123,600	10,296
Model Fodder Farmer		0	0	0	7,500



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2010

Particulars	Note	Project	Micro Credit	Total 2009-2010	Total 2008-2009
Fodder Farmer exchange		0	0	0	4,000
Loan to Aid-Comilla		0	0	0	3,000
Vaccination		0	239,252	239,252	10,855
CNC LSO & Para vet Meeting		0	62,940	62,940	12,409
Monitoring Support		0	0	0	55,000
Pressure Group Meeting		0	105,012	105,012	1,995
Boat Fuel and Maintenance		0	300,471	300,471	288,615
Para Legal Training for Staff		0	0	0	25,800
Shearing Meeting with Comm.		0	12,480	12,480	0
ToT on Loan Management		0	0	0	31,834
Office Running cost		0	400,712	400,712	340,851
Refund to CLP		0	2,063,899	2,063,899	663,321
Training Material Purchase		0	1,911,183	1,911,183	468,675
Renting for Vehicle project work		0	0	0	299,346
Office Rent		173,000	113,100	286,100	571,200
Training Seminar & Workshop		0	148,851	148,851	25,666
Others Operational Cost		0	240,246	240,246	0
Workshop		0	0	0	75,289
District Level workshop		0	0	0	34,400
Upzila level workshop		0	324,444	324,444	17,158
Male Gathering		0	0	0	8,554
Reproduction and Reports		0	20,000	20,000	0
Human Chain at District		0	51,600	51,600	0
Human Chain at Upazila		0	68,800	68,800	0
Flock Song at Union		0	396,845	396,845	0
Video Show		0	57,954	57,954	50,000
Dialogs With College Student		0	80,346	80,346	0
Court Case		0	44,118	44,118	0
Training on Livestock		0	38,091	38,091	0
Training on HG		0	38,171	38,171	0
Training Expenses		0	0	0	105,000
Seed		0	40,500	40,500	2,565
Workers Wages		0	0	0	17,585
Fertilizer		0	11,250	11,250	0
Relief Goods		0	0	0	75,000
Milk Production Field Meeting		0	0	0	26,976
Milk Production Exchange		0	0	0	9,330



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2010

Particulars	Note	Project	Micro Credit	Total 2009-2010	Total 2008-2009
Supply/Buyer Events		0	0	0	19,410
Snacks and Lunch for Participants		0	0	0	500,000
SD Non- Modular		0	125,550	125,550	0
Training on Human Rights		0	9,600	9,600	15,000
Women Federation Develop.		0	30,800	30,800	29,585
Skill Training for Beneficiaries		0	14,687	14,687	21,254
Legal Aid Support		0	184,704	184,704	182,096
Press Conference		0	12,530	12,530	0
Trainer		0	0	0	209,950
Community Dev. Organizer-CDO		0	0	0	2,785,939
Display Banner		0	0	0	4,500
Traveling Cost for Agreement Sign		0	0	0	15,800
Fare wall		2,600	0	2,600	0
Fax and Mobile Bill		26,710	63,215	89,925	609,202
Photocopy Bill		3,028	0	3,028	107,395
Fuel Bill		129,097	342,551	471,648	506,009
Conveyance Bill		173,230	421,850	595,080	261,505
Office Supplies		0	1,523,862	1,523,862	15,360
Office Stationary		57,564	185,125	242,689	890,809
Development of Implementation		0	0	0	4,000
Study Tour & Farewell		30,000	0	30,000	280,000
Allo. Involve Survivors in District		0	0	0	2,000
Generator Rent		0	0	0	30,000
Entertainment		133,376	0	133,376	153,854
General Fund Expenses		635,250	0	635,250	0
Staff Meeting Cost		0	29,568	29,568	35,190
Fence		0	53,760	53,760	0
Community Dev. Organizer-CDO		0	36,780	36,780	541,452
News Paper		24,040	13,505	37,545	38,382
Printing and Postage		284,293	281,800	566,093	1,669,473
Training of Model Poultry Rarer		0	0	0	41,875
Gas/WASA/Electricity		107,109	1,172,203	1,279,312	182,203
Social Activities & Publication		19,856	0	19,856	5,000
Revenue Stamp Purchase		10,085	0	10,085	11,805
Registration Fees		5,000	0	5,000	10,000
Consultancy fees		0	0	0	127,740
Miscellaneous Expenses		42,288	18,205	60,493	87,041



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2010

Particulars	Note	Project	Micro Credit	Total 2009-2010	Total 2008-2009
Contingency		0	14,300	14,300	0
Audit Fees		40,000	40,800	80,800	165,000
Grant Transfer to GNAEP		0	4,172,426	4,172,426	0
Grant Transfer to Project		0	0	0	8,438,331
Grant Transfer to Rodent CHTs		0	0	0	6,917,140
Grant Transfer to IDP Project		0	0	0	794,554
Grant Transfer to E.C Project		0	0	0	10,294,400
Transfer to Others Program		0	894,106	894,106	0
Interest Paid to Consultant		0	61,250	61,250	0
Interest Paid to AID-Comilla Credit		0	0	0	74,940
Interest Paid to BASIC Bank		771,248	0	771,248	1,007,685
Interest Paid to Grahayan Tohobil		20,177	0	20,177	11,436
Interest Paid to CODEC		71,750	0	71,750	281,750
Interest Paid to Beneficiaries		1,024,008	0	1,024,008	608,212
Interest Paid to Share		23,754	0	23,754	18,536
Interest Paid to Emergency		16,238	0	16,238	0
Fund Transfer to General Fund		203,500	0	203,500	0
Interest Paid to RABO Credit		0	0	0	3,440,000
Office Equipment		0	0	0	644,098
Bi-cycle Purchases		0	0	0	174,000
Motor cycle Purchases		0	0	0	1,151,592
Engine Boat		0	0	0	148,800
Digital Camera		0	0	0	86,000
Mobile Purchases		0	2,000	2,000	163,700
Furniture Purchases		32,500	286,078	318,578	758,606
Property and Assets		0	0	0	975,069
Computer with UPS		0	345,840	345,840	283,750
Scanner		0	0	0	7,000
Umbrellas		0	0	0	6,250
Office Equipment		3,500	666,325	669,825	454,970
Calculator		0	0	0	1,600
Advance to Partner		0	1,145,284	1,145,284	2,313,824
Office Rent Advance		0	0	0	6,000
Advance to Staff		0	25,500	25,500	0
Life Jacket		0	0	0	7,500
<b>Total Payments:</b>		<b>109,224,646</b>	<b>88,218,232</b>	<b>197,442,878</b>	<b>243,719,039</b>



ASSOCIATION FOR INTEGRATED DEVELOPMENT (AID-COMILLA)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2010

Particulars	Note	Project	Micro Credit	Total 2009-2010	Total 2008-2009
Closing Balance					
Cash in Hand		274,252	98,263	372,515	504,809
Cash at Bank		1,280,242	4,614,599	5,894,841	17,274,531
<b>Total Taka:</b>		<b>110,779,140</b>	<b>92,931,094</b>	<b>203,710,234</b>	<b>261,498,376</b>

- 1.00 Figures have been rounded off to the nearest taka.
- 2.00 Annexed notes form part of the financial statements.
- 3.00 Signed in terms of our separate report of even date annexed.

Dated, Dhaka  
20 September 2010

**(Toha Khan Zaman & Co.)**  
Chartered Accountants



**Toha Khan Zaman & Co.**  
Chartered Accountants

**4/5 Iqbal Road, Third Floor, Mohammadpur,  
Dhaka-1207, Bangladesh**