



Toha Khan Zaman & Co.
Chartered Accountants

ASSOCIATION FOR INTEGRATED
DEVELOPMENT- COMILLA (AID-COMILLA)

CONSOLIDATED
PROJECTS FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

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INDEPENDENT AUDITORS' REPORT
ON THE AUDIT OF THE FINANCIAL STATEMENTS

AID-COMILLA

Vill: Raghupur, P.O: Rajapara
Union: Jagannathpur
Cumilla Sadar, Cumilla

Opinion:

We have audited the accompanying Consolidated Financial Statements of **Projects of Association for Integrated Development- Comilla (Aid-Comilla)**, which comprises the Consolidated Statement of Financial Position (Balance Sheet) as at 30 June 2022, and the Consolidated Statement of Comprehensive Income (Income & Expenditure Accounts) and the Consolidated Statement of Receipts and Payments for the year ended 30 June 2022, and a summary of significant accounting policies and explanatory information.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the consolidated financial position as at 30 June 2022, and consolidated financial performance for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion:

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Entity in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the consolidated financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements of the IESBA Code and the Institution of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those Charged with Governance for the Consolidated Financial Statements and Internal Controls:

Management of the entity is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with IFRSs and other applicable laws and regulations 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.

In preparing the consolidated financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going





concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements:

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or taken together, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- e. Obtain sufficient appropriate audit evidence regarding the financial information of the Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the entity's audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all



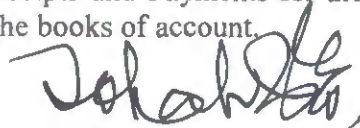
relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other Legal and Regulatory Requirements:

In accordance with the Foreign Donation (Voluntary Activities) Regulations Ordinance 1978 and the Foreign Donation (Voluntary Activities) Regulations Act 2016 and other Applicable Laws and Regulation, we also report the following:

- a. 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;
- b. In our opinion, proper books of accounts as required by law have been kept by the Organization so far as it appeared from our examination of these books; and
- c. The consolidated Statements of Financial Position and Consolidated Statement of Comprehensive Income and Consolidated Statement of Receipts and Payments for the year then ended dealt with by the reports are in agreement with the books of account.

Dated, Dhaka
09 August 2022


(Toha Khan Zaman & Co.)
Chartered Accountants



Association for Integrated Development-Comilla (Aid-Comilla)
Consolidated Statement of Financial Position (Projects)
As at 30 June 2022

Particulars	Notes	General Fund-Comilla	Training Center-Comilla	BPRM Project	CCBV	IAJ - Rajshahi	BRAC Education Cum illa	PPJ Feni	PPJ Comilla	PPJ Lavampur	PPJ Kurigram	Gretayan	Amount in Taka	
													30-06-2022	30-06-2021
Properties and Assets:														
Non Current Assets:														
Property, Plant & Equipment	4	26,656,135	7,063,435	492,816	0	0	0	124,500	179,959	179,200	179,824	0	342,189	35,138,058
		26,656,135	7,063,435	402,816	0	0	0	124,500	179,959	179,200	179,824	0	342,189	35,138,058
Current Assets:														
Advance Party Cash		418,949	70,775	130,091	662,426	2,464	5,476	799,457	38,999	67,438	39,125	4,753,923	1,295,162	8,284,285
Cash and Bank Balance:														
Loan Outstanding (Gretayan)	5	83,949	70,775	130,091	662,426	2,464	5,476	799,457	38,999	67,438	39,125	153,318	1,278,662	3,332,180
Advance For Program	6	0	0	0	0	0	0	0	0	0	0	4,300,603	0	4,500,603
Loan To Micro Credit	7	0	0	0	0	0	0	0	0	0	0	0	16,500	16,500
Loan To PPI Kurigram	8	335,000	0	0	0	0	0	0	0	0	0	0	0	335,000
	9											100,000	0	100,000
														6,852,685
Total Property and Assets:		27,085,084	7,134,210	532,907	662,426	2,464	5,476	923,957	218,958	246,638	218,949	4,753,923	1,637,351	43,422,343
Fund & Liabilities:														
Fund Account	10	27,086,539	6,689,210	0	0	0	0	0	0	0	0	10,598	0	33,706,347
Revaluation Reserve	11	2,885,109	6,517,969	0	0	0	0	0	0	0	0	10,598	0	9,876,456
		24,141,430	171,241	0	0	0	0	0	0	0	0	0	0	24,312,671
Current Liabilities:														
Loan from Provident Fund	12	8,545	445,000	532,907	662,426	2,464	5,476	923,957	218,958	246,638	218,949	4,743,325	1,637,351	7,465,381
Loan from ED	13	0	310,000	0	0	40,000	1,640,000	0	369,000	0	100,000	0	0	2,459,000
Loan from AID-COMILLA Micro Credit	14	0	0	0	0	0	344,079	0	0	0	0	0	0	344,079
Loan from Gretayan Tohabill	15	0	135,000	0	0	0	0	0	0	0	0	1,640,000	0	1,775,000
Doors unspent fund	16	0	0	130,091	662,426	(37,536)	(1,978,603)	799,457	(330,001)	67,438	(60,875)	0	1,295,162	3,103,325
Fixed Assets Fund	17	0	0	402,816	0	0	0	124,500	179,959	179,200	179,824	0	342,189	547,559
Gratuity Rece ved From GIZ	18	8,545	0	0	0	0	0	0	0	0	0	0	0	8,545
														78,545
Total Fund & Liabilities:		27,085,084	7,134,210	532,907	662,426	2,464	5,476	923,957	218,958	246,638	218,949	4,753,923	1,637,351	43,422,343

1.00 Figures have been rounded off to the nearest taka
2.00 Annexed notes form part of the accounts.

Accounts Manager
Aid-Comilla

Signed in terms of our separate report of even date annexed

Date, Dhaka
Dated: 09-08-2022

Executive Director
Aid-Comilla

(Toha Khan Zaman & Co.)

Chartered Accountants



Association for Integrated Development (Aid-Comilla)
Consolidated Statement of Comprehensive Income (Projects)
For the year ended 30 June 2022

Particulars	Notes	General Fund-Comilla	Training Center-Comilla	BPRM Project	CGBV	IAJ - Rajshahi	BRAC Education/Cumil	PPJ Feni	PPJ Comilla	PPJ Laxmapur	PPJ Kurigram	Grelayan	Setlip Project	Amount in Taka	
														01-07-2021 to 30-06-2022	01-07-2020 to 30-06-2021
A. Income															
AID-Comilla Contribution		50,600	9,920	0	0	121,000	0	0	0	0	0	0	0	121,000	653,774
Dormitory Rent		0	0	0	0	0	0	0	0	0	0	0	0	0	81,870
Food for Training Participant		0	0	0	0	0	0	0	0	0	0	0	0	0	20,550
Guardian's Contribution		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Guest House Rent		0	341,150	0	0	0	0	0	0	0	0	0	0	341,150	376,360
Grant Receive from ROSE Training cell for Training on Anusol		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Receive from SMC		0	867,130	0	0	0	0	0	0	0	0	0	0	867,130	450,560
Grant Received from BEC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Received from BRAC/BEF Project		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Receive from Bishok Bengal Coal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Received from Grestan aid		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Receive from SHAKTI Foundation		0	644,141	0	0	0	0	0	0	0	0	0	0	644,141	27,480
Grant received from Obho Training		0	162,308	0	0	0	0	0	0	0	0	0	0	162,308	46,250
Grant Receive from CSS		0	0	0	0	0	0	0	0	0	0	0	0	0	172,382
Grant Received from PPJ		55,380	0	0	0	0	0	0	0	0	0	0	0	55,380	39,320
Grant receive from IAJ Rajshahi		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Received from Hido Ake		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant received from Apex Club		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Received from MHEA		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Receive from NCSC		0	464,088	0	0	0	0	0	0	0	0	0	0	464,088	656,096
Grant Receive from SDF		0	134,690	0	0	0	0	0	0	0	0	0	0	134,690	101,116
Grant Receive from C.A-CGBV Project		0	0	3,683,314	1,907,156	1,712,607	1,978,603	2,864,491	3,089,321	3,207,563	3,142,221	230,177	2,533,449	24,140,725	17,078,390
Grant Receive from BOT/P		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Others Rent		200,000	0	0	0	0	0	0	0	0	0	0	0	200,000	282,000
Others Income		556,925	0	0	0	0	0	0	0	0	0	0	0	556,925	130,750
Overhead Receive from Project		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Training Room Rent		0	0	0	0	0	0	0	0	0	0	230,177	0	230,177	174,319
Total Income:		862,985	2,623,127	3,683,314	1,907,156	1,835,607	1,978,603	2,864,491	3,089,321	3,207,563	3,142,221	230,177	2,533,449	27,977,934	20,354,217
B. Expenditure															
Administrative Cost		0	0	0	0	0	0	0	0	0	0	0	0	0	322,761
Activity Cost		0	0	0	0	0	0	0	0	0	0	0	0	0	3,886,639
Audit Fee		0	0	0	0	514,069	0	1,336,528	770,188	1,400,991	1,275,133	0	0	5,296,849	29,900
Bank Charge		2,259	2,140	0	0	0	0	0	0	0	0	1,420	0	5,819	11,114
Blackboard		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communication Cost		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Conveyance Bill		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Collecting Govt Book for Student		0	0	0	0	77,565	0	0	0	0	0	0	0	77,565	131,108
Depreciation		591,225	206,145	0	0	0	0	0	0	0	0	0	0	0	800
Entertainment		0	0	0	0	0	0	0	0	0	0	0	0	0	754,641
Education Cost		0	0	0	0	0	0	0	0	0	0	700	0	700	5,040
Emergency Food Response for C-19		0	0	0	0	0	0	0	0	0	0	0	0	0	96,000
Establishment Grant for SC Schools		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Food for Training Participant		0	1,278,723	0	0	0	170,595	0	0	0	0	0	0	170,595	96,000
Flag		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Food Security and Neighbors		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fuel Bill		0	18,000	0	0	0	0	0	0	0	0	0	0	0	14,735
Fund Transferred to (NCSC)		55,380	0	0	0	0	0	0	0	0	0	0	0	55,380	46,628
Gas/WASA/Electricity		0	206,969	0	0	0	0	0	0	0	0	0	0	206,969	94,077
Interest Paid to Grelayan Tobashi		0	0	0	0	0	0	0	0	0	0	0	0	0	50,477
Indirect Cost		0	0	0	0	0	0	0	0	0	0	90,415	0	90,415	0



Association for Integrated Development (Aid-Comilla)
Consolidated Statement of Comprehensive Income (Projects)
For the year ended 30 June 2022

Particulars	Notes	General Fund-Comilla	Training Center-Comilla	BPRM Project	CGBV	IAJ - Rajshahi	BRAC Education-Cumilla	PPJ Feni	PPJ Comilla	PPJ Laxmapur	PPJ Kurigram	Gobayan	Skillp Project	Amount in Taka	
														01-07-2021 to 30-06-2022	01-07-2020 to 30-06-2021
LC Maintenance Cost		0	0	0	0	0	35,400	0	0	0	0	0	0	35,400	0
Mat		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medical Support to Staff		0	0	0	0	0	0	0	0	0	0	0	0	0	28,500
Miscellaneous Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	2,000
Missions, Evaluation & Audit		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials, Supplies		0	0	0	0	256,498	0	0	0	0	0	0	0	0	1,547,787
News Paper		0	0	0	0	0	0	240,696	0	0	0	0	0	0	14,868
NGO Head Honorarium		0	0	0	0	0	0	0	0	0	0	0	0	0	21,000
Office Maintenance		35,070	32,320	0	0	0	0	0	446,160	426,628	407,553	0	0	1,777,535	266,529
Office Rent		0	0	0	0	0	0	0	0	0	0	0	0	35,070	210,500
Organizational Contribution		0	0	0	0	0	0	0	0	0	0	0	0	0	120,886
Operational Cost/Project Activities/Program Cost		0	0	0	0	0	0	0	0	0	0	0	0	0	1,814,713
Opening Grants		0	0	0	0	0	1,716,194	0	0	0	0	0	1,918,231	1,918,231	0
Other Support Costs		0	0	0	218,651	0	0	0	0	0	0	0	0	1,716,194	0
Other Direct Cost		0	0	63,237	0	0	0	0	0	0	0	0	0	218,651	99,948
Other Cost		0	0	580,013	0	0	0	0	0	0	0	0	0	800,647	0
Overhead Cost		0	0	0	0	0	0	0	0	0	0	0	0	580,013	0
Play Materials		0	0	0	0	0	0	0	0	0	0	0	0	0	187,120
Postage, Phone, Fax & Mobile Bill		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Photocopy & Printing		0	2,740	0	0	0	0	0	0	0	0	0	0	0	100
Program Implementation and Learning		0	0	0	0	0	0	0	0	0	0	0	0	0	46,674
Program Implementation and Learning		0	0	137,788	0	0	38,162	0	0	0	0	0	0	37,744	0
PNGO Management Cost		0	0	0	0	0	0	0	0	0	0	0	0	137,788	0
School room renovation and maintenance/rent		0	0	0	0	0	0	0	0	0	0	0	0	28,162	0
Social Activities & publication		24,300	0	0	0	0	0	0	0	0	0	0	0	24,300	33,600
Staff Benefit		396,701	56,632	2,069,584	882,374	875,542	0	1,189,891	1,736,477	1,264,216	1,289,245	0	312,747	11,077,691	17,902
Software Investment Cost		0	1,060,814	0	0	0	0	0	0	0	0	0	0	56,632	4,844,689
Teachers Honorarium		0	0	0	0	0	0	0	0	0	0	0	0	11,077,691	4,210,208
Teacher Bonus		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Traveling Cost		30,390	0	263,522	0	109,993	0	97,376	136,496	115,738	170,280	4,800	154,041	1,984,726	192,000
Teacher's Chair/School		0	0	0	0	0	0	0	0	0	0	0	0	0	16,000
TV/DISH Bill		0	0	0	0	0	0	0	0	0	0	0	0	0	1,008,016
Vat & Tax		10,000	10,788	0	0	0	0	0	0	0	0	0	0	20,788	0
Wash		0	0	0	0	0	0	0	0	0	0	0	0	0	12,000
White Paper		0	0	0	0	0	0	0	0	0	0	0	0	0	38,745
Workshop Meeting & Seminar		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Training/Orientation		0	0	0	806,131	0	28,252	0	0	0	0	0	0	834,383	775,658
Total Expenditure:		1,055,325	2,877,271	3,685,314	1,907,156	1,833,607	1,978,603	2,864,491	3,089,321	3,207,563	3,142,221	2,664,394	2,553,449	28,460,715	21,892,895
Surplus/(Deficit) Income over Expenditure (A-B)		(192,420)	(254,144)	0	0	0	0	0	0	0	0	(36,217)	0	(482,781)	(1,528,378)
Total Total		862,905	2,623,127	3,685,314	1,907,156	1,833,607	1,978,603	2,864,491	3,089,321	3,207,563	3,142,221	2,628,177	2,553,449	27,977,934	20,364,517

1.00 Figure have been rounded off to the nearest taka.
2.00 Annexed notes form part of the accounts.

Accounts Manager
Aid-Comilla

Executive Director
Aid-Comilla



Toha Khan Zaman & Co.
Chartered Accountants



Signed in terms of our separate report of even date annexed.

Place: Dhaka
Date: 09-08-2022



Toha Khan Zaman & Co.

Chartered Accountants

Association for Integrated Development (Aid-Comilla)
Consolidated Statement of Receipts and Payments (Projects)
Receipt Payments
For the year ended 30 June 2022

Particulars	Amount in Taka													
	General Fund-Comilla	Training Center-Comilla	BPRM Project	CGBV	IAJ - Rajshahi	BRAC Education/Comilla	PPJ Feni	PPJ Comilla	PPJ Laxmipur	PPJ Kurigram	Chakrayan	Scallo Project	01-07-2021 to 30-06-2022	01-07-2020 to 30-06-2021
Receipts:														
Opening Balance	110,144	7,873	0	285,666	78,390	0	0	36,201	19,303	43,312	281,446	0	782,325	2,588,931
Cash in Hand				825				11,435	5,339	14,982	6,958		39,551	17,540
Cash at Bank	110,144	7,873		284,841	78,390			24,766	13,964	28,330	194,496		742,774	2,441,391
AID-Comilla Contribution					121,000								121,000	653,774
Advance Adjusted		885,000											885,000	518,514
Dormitory Rent	30,600	9,820											60,420	81,870
Food for Training Participants														20,530
Guests' Contribution														
Guest House Rent		341,150											341,150	376,360
Grant Received from MEHA														27,480
Grant Received from SHAKTI Foundation														302,254
Grant Received from BRAC/BEP Project														80,000
Grant Received from Black Bengal Open														2,089,357
Grant Received from Cristian aid				2,283,916				3,333,119	3,515,698	3,514,363		4,190,800	6,474,716	
Grant Received from DI														8,001,031
Grant Received from NCS														14,151,628
Grant Receive from SDF		464,088			1,652,071								1,652,071	2,318,699
Grant Receive from CA-CGBV Project		134,490											134,490	858,096
Grant Receive from Microcredit														101,116
Grant Receive from SMC		867,130											867,130	450,560
Grant received from Other Training		644,141											644,141	46,250
Grant Receive from CSS		162,348											162,348	172,382
Grant Received from PPJ														39,320
Grant received from IAJ Rajshahi	55,380		4,218,221										55,380	
Grant Received from IRC														
Grant received from Apex Club														
Grant received from EC														
Grant received from Winrock														1,445,649
Loan from ED														2,016,329
Loan from Provident Fund														2,598,000
Loan from Chakrayan Jobbill		290,000			40,000			1,328,000		1,485,000			4,784,000	1,175,000
Loan from AID -Comilla (More credit)														260,000
Loan Realized from AID -Comilla (M.Cro credit)	305,000										1,800,000		2,035,000	
Loan Realized from PPJ Kurigram													656,379	
Loan Realized (Beneficiary)											1,559,755		1,559,755	1,312,060
Others Income	556,925										556,925		556,925	130,730
Overhead Receive from Project														
Office rent														
Service Charge														
Staff Security Money														
Training Room Rent											230,177		230,177	174,319
Total Receipts:	1,167,905	4,033,127	4,218,221	2,283,916	1,813,071	1,991,379	3,788,448	4,662,119	3,515,698	4,999,363	3,589,932	4,190,800	40,253,979	25,205,720
Total Total:	1,278,049	4,041,000	4,218,221	2,569,582	1,891,451	1,991,379	3,788,448	4,698,320	3,535,001	5,042,675	3,791,378	4,190,900	41,036,304	27,764,651





Toha Khan Zaman & Co.

Chartered Accountants

Association for Integrated Development (AID-Councils)
 Consolidated Statement of Receipts and Payments (Projects)
 Receipt Payments
 For the year ended 30 June 2022

Particulars	General Fund-Councils	Training Center-Councils	BPRM Project	CGBV	IAJ - Registeris	BMAC Education-Councils	PPJ Fees	PPJ Councils	PPJ Loan/air	PPJ Kurangin	Grebayan	Sulip Project	Amount in Taka	
													01-07-2021 to 30-06-2022	01-07-2020 to 30-06-2021
Payments:														
Advance For Program	0	875,000	0	0	0	0	124,500	0	0	0	0	16,500	89,500	476,250
Assets Purchase	0	0	0	0	0	0	0	0	0	0	0	342,189	466,689	21,523
Administrative Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	323,761
Activity Cost	0	0	0	0	514,009	0	1,336,528	770,188	1,400,991	1,275,133	0	0	5,296,849	3,886,639
Audit Fee	0	0	0	0	0	0	0	0	0	0	0	0	0	29,900
Bank Charge	2,259	2,140	0	0	0	0	0	0	0	0	1,420	0	5,819	11,114
Blackboard	0	0	0	0	0	0	0	0	0	0	0	0	0	131,108
Communication Cost	0	0	0	0	77,565	0	0	0	0	0	0	0	77,565	0
Conveyance Bill	0	0	0	0	0	0	0	0	0	0	0	0	0	800
Collecting Gov. Book for Student	0	0	0	0	0	0	0	0	0	0	0	0	0	5,040
Entertainment/Refreshers Bill	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education Cost	0	0	0	0	0	0	0	0	0	0	700	0	700	0
Emergency Food Response for C-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Establishment Grant for SC Schools	0	0	0	0	0	170,595	0	0	0	0	0	0	170,595	96,000
Equipment Purchase	0	167,099	0	0	0	0	0	0	0	0	0	0	167,099	59,690
Food for Training Participant	0	1,278,723	0	0	0	0	0	0	0	0	0	0	1,278,723	928,233
Flag	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Food Security and Livelihood	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fuel Bill	0	18,000	0	0	0	0	0	0	0	0	0	0	18,000	14,735
Fund Transferred to AID-Councils Education Program	0	0	0	0	0	0	0	0	0	0	0	0	0	46,628
Fund Transferred to (R-CSC)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Furniture Purchase	53,380	0	0	0	0	0	0	0	0	0	0	0	53,380	0
Gas/WAS/Electricity	0	7,000	0	0	0	0	0	0	0	0	0	0	7,000	25,800
Interest Paid to Grebayan Tohobill	0	208,569	0	0	0	0	0	0	0	0	0	0	208,569	94,077
Indirect Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	50,477
LC Maintenance Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loan Refund to Grebayan Tohobill	0	0	0	0	0	35,400	0	0	0	0	0	0	35,400	0
Loan Refund to provident fund	0	150,000	0	0	0	0	0	0	0	0	0	0	150,000	1,361,112
Loan Refund to AID Councils General Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	1,060,000
Loan Refund to Micro Credit	0	100,000	0	0	0	0	0	1,570,000	260,000	1,861,329	0	0	3,841,229	280,000
Loan Disbursement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loan to Grebayan Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loan to Micro credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loan to ppi Kurangin	640,000	0	0	0	0	0	0	0	0	0	0	0	640,000	2,590,000
Mkt	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medical Support to staff	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	28,500
Monitoring, Evaluation	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000
Materials, Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
News Paper	35,070	0	0	0	256,498	0	240,696	446,160	426,628	407,533	0	0	1,777,333	1,547,787
NGO Head Honorarium	0	0	0	0	0	0	0	0	0	0	0	0	35,070	14,868
Office Maintenance/Training Center Maintenance	0	32,320	0	0	0	0	0	0	0	0	134,055	0	166,375	266,329
Office Rent	0	0	0	0	0	0	0	0	0	0	0	0	0	210,500
Organization Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0	120,886
Operational Cost/Project Activities/ Program Cost	0	0	0	0	0	0	0	0	0	0	0	1,918,231	1,918,231	1,814,713
Operating Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Support Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	99,948
Other Donor Cost	0	0	0	218,651	0	0	0	0	0	0	0	0	0	218,651
Other Cost	0	0	632,217	0	0	0	0	0	0	0	0	168,430	800,647	0
Overhead Cost	0	0	580,013	0	0	0	0	0	0	0	0	0	580,013	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	187,120



Associations for Integrated Development (Aid-Comilla)
Consolidated Statement of Receipts and Payments (Projects)
Receipt Payments
For the year ended 30 June 2022

Particulars	Amount in Taka													
	01-07-2021 to 30-06-2022	01-07-2020 to 30-06-2021	General Fund-Comilla	Training Center-Comilla	BPRM Project	CGBV	LAI - Rajshahi	BRAC Education/Comilla	PPJ Feni	PPJ Comilla	PPJ Laxmipur	PPJ Kurigram	Cereayan	Setlip Project
Pipe Materials	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Previous Year Balance Transferred to JF	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Postage Phone, Fax and Mobile Bill	0	0	0	0	0	0	55,383	0	0	0	0	0	0	0
Printing Photocopy & Stationery	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Program Implementation and Learning	0	0	0	2,740	0	0	0	0	0	0	0	0	31,004	0
PNGO Management Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Program: Supplies and Equipman	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Refund to Staff Security Money	0	0	0	0	540,604	0	0	0	0	0	0	0	0	0
Refund to Staff Security Money in Staff Security Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School room: renovation and maintenance/rent	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Activities & publication	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Benefit/Boxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Salary/Staffing And Support	0	0	0	56,632	0	0	0	0	0	0	0	0	0	0
Software Installation Cost	0	0	0	1,060,814	2,069,684	882,374	875,542	1,189,801	1,736,477	1,264,216	1,289,245	0	0	0
Teacher Honorarium:Salary	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Teacher Bonus	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Traveling Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Traveling Chair/Seat	0	0	0	0	265,612	0	0	0	0	0	0	0	0	0
TV/FM/RB Bill	0	0	0	0	0	0	109,993	0	136,496	115,728	170,290	0	0	0
Vehicle Purchase	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Purchase	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Via & Tax	0	0	0	10,788	0	0	0	0	0	0	0	0	0	0
Wash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
White Paper	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Workshop Meeting & Seminar, Training, Orientation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Payments	1,154,100	3,970,225	1,154,100	3,970,225	4,088,130	1,907,156	1,888,287	1,985,903	2,988,591	4,659,321	3,467,563	5,003,550	3,638,060	2,912,138
Closing Balance:	53,549	70,775	53,549	70,775	130,091	662,426	2,464	5,476	799,457	38,999	67,438	39,125	153,318	1,278,662
Cash in Hand	85,949	70,775	85,949	70,775	9,344	8,271	4,501	4,501	4,501	775	19,596	2,692	12,200	1,424
Cash in Bank	1,278,049	4,941,000	1,278,049	4,941,000	4,218,221	2,569,592	1,881,451	1,981,379	3,784,448	4,694,320	3,535,001	5,042,675	3,791,378	4,190,800
Total Taka:	1,331,598	5,011,775	1,331,598	5,011,775	4,417,416	2,577,818	1,885,915	1,991,379	4,698,918	4,698,918	3,544,541	5,045,200	3,791,378	4,192,484

1.00 T.grams have been rounded off to the nearest taka
2.00 Annexed notes form part of the accounts.

Accounts Manager
AID-COMILLA

Signec in terms of our separate report of ever date annexed.

Place: Dhaka
Date: 30-06-2022

Executive Director
AID-COMILLA

(Signature)

(Toha Khan Zaman & Co.)
Chartered Accountants



ASSOCIATION FOR INTEGRATED DEVELOPMENT -COMILLA (AID-COMILLA)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1.00 BACKGROUND OF THE ORGANIZATION:

1.01 Legal Status:

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).

1.02 Nature of Business:

From the inception in 1995, from the inception in 1995, AID-COMILLA has been working in the rural and slum areas of Comilla, Feni, Gazipur, Brahmanbaria, Lakshmipur and the northern part of Bangladesh- Kurigram. 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 others 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.

In order to achieve the above objects, the organization has implemented 09 (Nine) programs/project. The results of operations for the year then ended and the financial position as at June 30, 2022 of the programs have been included in these financial statements. A brief description of the programs activities is described below:

2.01 Project Activities:

A) Donor Fund:

- (i) BPRM Project funded by (IRC)-USA
- (ii) BRAC Education, Cumilla Funded by BRAC
- (iii) Strengthening Communities / Improving Lives and Livelihoods Programme Project, Kurigram, Funded by: Christian Aid
- (iv) Promoting Peace & Justice (PPJ) Activity, Cnmilla, Kurigram Lakshmipur, Fein Funded by USAID's Promoting Peace and Justice Activity managed by Democracy International-USA
- (v) Increased capacity of public and private institutions by enabling a holistic framework to Combatting Gender Based Violence in Bangladesh (CGBV), Funded by: Christian Aid.
- (vi) Increasing Access to Justice in Bangladesh-Rajshahi Project



(I) BPRM Project funded by (IRC)-USA:

Goal: The project goals to address the gaps and challenges outlined above and act as a catalyst for mitigation of Conflict Related Sexual Violence (CRSV) and GBV related risks by scaling up and strengthening access to quality services, increasing the resilience of survivors, strengthening community based Conflict Related Sexual Violence (CRSV) and GBV prevention and working towards systemic changes to address the root causes of Conflict Related Sexual Violence (CRSV) and GBV and ensure a survivor-centered approach.

(II) BRAC Education, Cumilia Funded by BRAC-ESP:

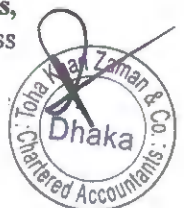
Activities:

Internal staff recruitment; Induction of staff members; organize project offices at central, regional and area level; procurement and equipment, selection of CLC location (urban); conduction of baseline survey; selection of learners & teachers; supply of teaching learning materials; launching of CLCs; capacity building of staff; project progress review meetings; developing contextually appropriate learning materials; community engagement/mobilization/monitoring; learners' assessment; publications/documentation; engagement & capacity building of local committees; exposure visits of stakeholders (GO-NGO, CBOs, GPS, CLC learners etc.); participatory monitoring, reporting, documentation and dissemination; progress review/follow up by GO officials; JV meeting with PIC-SCE partners-DAM; learning sharing meeting at Upazila and national level; livelihood linkage meetings with parents; media campaign at local level; fund management; final reporting and project evaluation.

(III) Strengthening Communities / Improving Lives and Livelihoods Programme Project, Kurigram, Funded by: Christian Aid:

Key Activities:

- 1. Selection and Training of Change Agents:** we will select and upskill 580 local female changeagents who will then go on to recruit, train and support other local women to set-up and run their own smallbusiness enterprises. The change agent approach is a tried and tested model for Christian Aid and has proven hugely successful in engaging and empowering local communities in a sustainable way, to lead their own development.
- 2. Supporting Women to Set-Up Enterprises:** working closely with the above network of changeworkers, we will recruit 5,800 women in the four targeted sub-districts and support them to set-up and/or grow their small enterprises. We will conduct a local mapping at the beginning of the project to identify suitable market opportunities that are well suited to e-commerce and the local context. The women will then receive intensive training, mentorship and support, including non-refundable seed funding, to ensure that they have the resource, knowledge, skills and the confidence needed to successfully launch their businesses. We anticipate that many of the businesses will be group enterprises, but some women may opt to set-up their own individual businesses.
- 3. Linking Women to the Internet and E-Commerce:** with the support of the change agents, the women will launch their businesses online. They will be trained and supported to sell their products via various e-commerce sites, a key opportunity to reach new markets and clientele. We anticipate that most of the women may not have access to smart phones and/or the internet, so we will set up and connect them to 29 local 'carnival points.' Carnival points are physical hubs, usually located within local businesses such as shops, where local community members can access the internet and technology (i.e. smart phones).



(IV) Promoting Peace & Justice (PPJ) Activity, Cumilla, Kurigram & Lakshimpur, Feni funded by USAID's Promoting Peace and Justice Activity managed by Democracy International-USA:

Objective:

- i) Justice for rural poor women, men, adolescents and children ensured;
- ii) People's confidence in government institutions of Bangladesh – especially on judicial institutions improved
- iii) Access and Referral system and services for poor and marginalized people especially for women and children improved
- iv) Government legal aid service delivery efficiency, visibility and use at local level improved to ensure justice for citizens living in the project area
- v) Collaboration and networks of government judicial departments with different organization, institutions and other stakeholders enhanced and gender friendly laws improved.

Activities:

- 1) Festoon / Banner on govt. legal aid ; 2) Digital Sign Board ; 3) Printing of posters; 4) Reprint of NLASO Law book printing; 5) Note Book Printing ; 6) Folder Printing ; 7) Leaflets distribution during Miking Campaign at community level; 8) Sticker Printing; 9) Bill Board Fixation; 10) Miking campaign at community level covered all villages under 02 Unions at a time; 11) Folk Song , at Upazila; 12) Rickshaw Plate fixing behind the Rickshaw; 13) Half yearly meeting in between DLAC, UZLAC, UPLAC; 14) Orientation for UZLAC members at Upazila level; 15) Orientation for UPLAC members at Union level; 16) Sensitization session for DLAC including issue areas such as TIP, GBV, VE etc. at District HQ; 17) Sensitization session for UZLAC including issue areas such as TIP, GBV, VE etc.; 18) Public hearing event; 19) School Debate; 20) Observation of National Legal Aid Day on April 28 at District and Upazila level; 21) Facilitation of bi-monthly Union Legal Aid Committee (UPLAC) meeting at Union level for; 22) Facilitation of bi-monthly Upazila Legal Aid Committee (UZLAC) meeting at Upazila level; 23) Quarterly Fund for DLAC; 24) Courtyard meeting at ward level involving all citizens (male, female) ; 25) Printing of various forms for DLAC, UZLAC & UPLAC

(V) Increased capacity of public and private institutions by enabling a holistic framework to Combatting Gender Based Violence in Bangladesh (CGBV)

Activities:

Inception meeting at DC and DWA office at District Level, Workshop at Upazila, Workshop with Chamber of Commerce at district, Workshop with factories in BISIC industrial plot/ RMGs , Safety Audit at RMG, Capacity building training for CSO, Capacity building of Media , 16-days activation (UN Women adopted) , Inception meeting with Chamber of Commerce , Training to female factory workers as defender, Factory level awareness session, Community Meeting, events, victim support

VI) Increasing Access to Justice in Bangladesh-Rajshahi Project

Activities:

- 1) Festoon / Banner on govt. legal aid ; 2) Digital Sign Board ; 3) Printing of posters; 4) Reprint of NLASO Law book printing; 5) Note Book Printing ; 6) Folder Printing ; 7) Leaflets distribution during Miking Campaign at community level; 8) Sticker Printing; 9) Bill Board Fixation; 10) Miking campaign at community level covered all villages under 02 Unions at a time; 11) Folk Song , at Upazila; 12) Rickshaw Plate fixing behind the Rickshaw; 13) Half yearly meeting in between DLAC, UZLAC, UPLAC; 14) Orientation for UZLAC members at Upazila level; 15) Orientation for UPLAC members at Union level; 16) Sensitization session for DLAC including issue areas such as TIP, GBV, VE etc. at District HQ; 17) Sensitization session for UZLAC

including issue areas such as TIP, GBV, VE etc.; 18) Public hearing event; 19) School Debate; 20) Observation of National Legal Aid Day on April 28 at District and Upazila level; 21) Facilitation of bi-monthly Union Legal Aid Committee (UPLAC) meeting at Union level for; 22) Facilitation of bi-monthly Upazila Legal Aid Committee (UZLAC) meeting at Upazila level; 23) Quarterly Fund for DLAC; 24) Courtyard meeting at ward level involving all citizens (male, female); 25) Printing of various forms for DLAC, UZLAC & UPLAC

B) Others:

- (i) Training Centre-Comilla
- (ii) General Fund-Comilla
- (iii) Grehayan

(i) Training Center-Comilla

1) Guest Room without AC-03; 2) Accommodation for participants-32 (3 bed in each room); 3) Class Room for 60 participants; 4) Discussion Room for 30 participants-01; 5) Library-01; 6) Dining Room-01 (60 participants at a time); 6) 24 hours' electricity; 7) Multi Media-1; 8) Recreation facility for participants; 9) Computer Service. Total Floor Area: 5,000 square feet for training center.

(ii) General Fund-Comilla:

Normally the fund used for receiving overhead cost from various donors. There is some staff who are not part of any project, their salary paid from the General Fund.

(iii) Grehayan Project:

This Program is under implementation at Comilla Sadar Upazila District, and Bhurunghamari Upazila of Kurigram District, where GREHIYAN TOHOBIL of Bangladesh Government is providing finance to meet the expenses of the program, the merits of this program is to rehabilitate and re-settlement of the victims of disasters and/or shelter less is a highest concern of Bangladesh. The broader objective of the project is to provide low cost housing loan to the disaster victims and shelter less ultra-poor people.

3.00 BASIS OF ACCOUNTING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

3.01 Basis of Accounting:

The consolidated financial statements have been prepared on accrual basis under the historical cost convention and in accordance with International Financial Reporting Standards (IFRS) adopted by The Institute of Chartered Accountants of Bangladesh (ICAB).

3.02 Functional and presentational currency:

The financial statements are prepared in Bangladeshi Taka. All financial information presented in Taka has been rounded off to the nearest Taka.

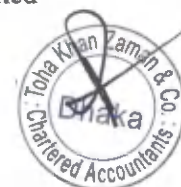
3.03 Revenue/Income Recognition:

a) Grant:

Income from donor grants is recognized on the Income approach as recommended in IAS 20. Income is recognized when conditions on which they depend have been met and income is recognized to equate to expenditure incurred on the project (IAS 20, Para 12). For donor grants provided to purchase fixed assets, income is recognized over the estimated useful life of the fixed assets (IAS 20, Para 24).

b) Interest income:

Interest on fixed deposit receipts are recognized on accrual basis of accounting.





c) **Other income:**

All other income is recognized when organization's right to receive such income has been reasonable determined and all conditions present are satisfied.

3.04 **Expenses:**

All expenses are recognized in the income statement when a decrease in future economic benefit related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

3.05 **Property, plant and equipment & Depreciation:**

Tangible fixed assets are recorded at historical cost and depreciation has been charged on a reducing balance method. Depreciation on addition of fixed asset has been calculated for 12 months. The following rates of depreciation are adopted by management:

Items	Rate of Depreciation (%)
Land and land development	0%
Building	2.50%
Furniture and Fixtures	10%
Office equipment	15%
Vehicles	20%

3.06 **Cash and Cash Equivalents:**

This comprise cash in hand and at bank and considered short term highly liquid instruments that are readily convertible to cash and which are subject to an insignificant risk of changes in value.

3.07 **Provident Fund:**

The organization maintains a unrecognized contributory employees' provident fund for its eligible confirmed staffs. All confirmed employees of the organization contributing 5 % of their basic salary as subscription of the fund. The organization also contributes equal amount to the fund. Contributions made by the organization are charged as expense.

3.08 **Tax Status:**

Organization income tax return for the assessment year 2020-2021 has been approved by the Income Tax department & 2021-2022 income tax return will be submitted as per the Income Tax Ordinance 1984 after this audit report. Income Tax return for the assessment year 2021-2022 is under process.

3.09 **Reporting period:**

The financial statements cover the period from July 01, 2021 to June 30, 2022

3.10 **Comparative figures:**

Certain comparative figures have been rearranged to conform to current year's presentation.

3.11 **Prevention of Money Laundering and Terrorist Finacing:**

MRA Rules -24 and as per circular vide letter under Memo. No. 03.09.0000.658.74.01.12-1700 dated 08 October 2015 of NGO Affairs Bureau regarding Prevention of Money Laundering and Terrorist Financing we have conducted test verification. In course of our test verification we did not observe any such act of Money Laundering and Terrorist Financing by the organization. Moreover, we have obtained a management representation letter about Money Laundering and Terrorist Financing and the management has confirmed that, the organization is not involved in any such act of Money Laundering or Terrorist Financing.



Association for Integrated Development (Aid-Comilla)
 Consolidated Statement of Receipts and Payments (Projects)
 Receipt Payments

For the year ended 30 June 2022

Note	Particulars	Amount in Taka	
		30-06-2022	30-06-2021
5	Cash and Bank Balance:		
	Project Name	Cash at Bank	Cash in Hand
	General Fund- Comilla	83,949	0
	Training Centre- Comilla	70,775	0
	BPRM Project	120,747	9,344
	CGBV	654,155	8,271
	I/AJ - Rajshahi	2,464	0
	BRAC Education	5,476	0
	PPJ Comilla	794,956	4,501
	PPJ Loxmipur	38,224	775
	PPJ Kurigram	47,842	19,596
	Grehayan	36,433	2,692
	Scillp Project	141,118	12,200
	Closing Balance:	1,277,238	1,424
		3,273,377	58,803
			83,949
			70,775
			130,091
			662,426
			2,464
			5,476
			799,457
			38,999
			67,438
			39,125
			153,318
			1,278,662
			3,332,180
			110,144
			7,873
			0
			285,666
			78,380
			0
			0
			36,201
			19,303
			43,312
			201,446
			782,375
6	Loan Outstanding (Grehayan):		
	Opening Balance		4,682,420
	Add: During the year	6,060,360	0
	Less: Refund during the year		
	Closing Balance:	6,060,360	7,272,420
		1,559,755	1,212,060
		4,500,605	6,060,360
7	Advanced Paid for Program:		
	Particulars	PPJ	Skills Project
	Opening Balance	0	10,000
	Add: Advance paid during the year	0	16,500.00
	Total	0	875,000
	Less: Adjustment during the year	0	885,000
	Closing Balance:	0	885,000
		0	0
		16,500	16,500
		10,000	10,000
		891,500	476,250
		901,500	528,514
		885,000	518,514
		16,500	10,000



Association for Integrated Development (Aid-Comilla)
Consolidated Statement of Receipts and Payments (Projects)
Receipt Payments

For the year ended 30 June 2022

Note	Particulars	Amount in Taka	
		30-06-2022	30-06-2021
8	Loan To Micro Credit (General Fund)		
	Opening Balance		260,000
	Add: Paid during the year	640,000	
	Total	640,000	260,000
	Less: Realized during the year	305,000	260,000
	Closing Balance:	335,000	
9	Loan To PPI Kurigram (Grehayan project)		
	Opening Balance		
	Add: Paid during the year	100,000	
	Total	100,000	
	Less: Realized during the year		
	Closing Balance:	100,000	
10	Fund Account:		
	Particulars	General Fund - Com.	Training Centre-Com. Grehayan
	Opening Balance *	3,057,529	46,815
	Surplus/Deficit during the year	(192,420)	(36,217)
	Closing Balance:	2,865,109	10,598
11	Revaluation Reserve Land & Building		
	Particulars	General	Training Center
	Opening Balance	24,141,430	171,241
	Add: Increase during the year	0	0
	Less: Decrease during the year	24,141,430	171,241
	Closing Balance:	24,141,430	171,241

Association for Integrated Development (Aid-Comilla)
Consolidated Statement of Receipts and Payments (Projects)
Receipt Payments

For the year ended 30 June 2022

Note	Particulars	Particulars							Amount in Taka			
		Brac Education	IAJ - Rajshahi	PPJ Fem	Grehayan Project	CVE Project	Training Center (Comilla)	PPJ Cumilla	PPJ Laxmipur	PPJ Kurigram	30-06-2022	30-06-2021
12	Loan from Provident Fund											
	Opening Balance											
	Add: Received during the year	1,640,000	40,000				170,000	610,000	260,000	476,329	1,516,329	560,000
	Less: Refund during the year	1,640,000	40,000				290,000	1,320,000		1,485,000	4,784,000	2,016,329
	Closing Balance:	1,640,000	40,000				460,000	1,939,000	260,000	1,961,329	6,300,329	2,576,329
							150,000	1,570,000	260,000	1,861,329	3,841,329	1,060,000.0
							310,000	369,000	100,000	2,459,000	1,516,329	
13	Loan From ED:											
	Opening Balance											
	Add: Received during the year										351,379	
	Less: Refund during the Year										351,379	
	Closing Balance:										7,300	
											344,079	
14	Loan from Micro Credit:											
	Opening Balance											
	Add: Receive During the year										1,175,000	
	Less: Refund during the year										2,035,000	
	Closing Balance:										1,175,000	
											1,175,000	
15	Loan From Grehayan Tobabil											
	Opening Balance											
	Add: During the year										5,039,991	3,811,103
	Less: Refund during the year										5,039,991	2,590,000
	Closing Balance:										1,936,666	6,401,103
											3,103,325	1,361,112
											5,039,991	5,039,991

Association for Integrated Development (Aid-Cumilla)
Consolidated Statement of Receipts and Payments (Projects)
Receipt Payments

For the year ended 30 June 2022

Note	Particulars	Particulars										Amount in Taka			
		Brac Education	BPRM Project	PPJ Cumilla	PPJ Laxmipur	PPJ Kurigram	PPJ Feui	Skills Project	CGBV	IAJ -Rajshahi			30-06-2022	30-06-2021	
16	Donor Unspent Fund:														
	Opening balance	-	4,218,221	(573,799)	(240,697)	(433,017)	-	-	285,666	78,380	(883,467)	210,508			
	Add: Fund received from partner:	-	4,218,221	3,333,119	3,515,698	3,514,363	3,788,448	4,190,800	2,283,916	1,632,071	26,496,636	141,57990			
	Fund Available for use	-	4,218,221	2,759,320	3,275,001	3,081,346	3,788,448	4,190,800	2,469,582	1,730,451	25,613,169	162,63071			
	Less: Expenditures during the year	1,978,603	3,685,314	3,089,321	3,207,563	3,142,221	2,864,491	2,553,449	1,907,156	1,712,607	24,140,725	17078390			
	Less: Transfer to Fixed Assets Fund	(1,978,603)	532,907	(330,001)	67,438	(60,875)	923,987	1,637,351	662,426	17,844	1,472,444	-815319			
	Less: Transferred to AID- Cumilla	-	402,816	-	-	-	124,500	342,189	-	-	869,505	21520			
	Closing Balance:	(1,978,603)	130,091	(330,001)	67,438	(60,875)	799,457	1,295,162	662,426	(37,536)	547,559	46,628.00		-883467	

Note	Particulars	Particulars										Amount in Taka		
		BPRM Project	PPJ Feui	BPRM Project	PPJ Cumilla	PPJ Laxmipur	PPJ Kurigram	Skills Project	CGBV	IAJ -Rajshahi			30-06-2022	30-06-2021
17	Fixed Assets Fund:													
	Opening Balance	124,500	124,500	179,959	179,959	179,200	0	0	538,983	0	869,505	1053353		
	Add: Purchase/received during the	0	0	0	0	0	0	0	1,79,824	342,189	1,408,488	21520		
	Less: Transferred to AID Cumilla	0	0	0	0	0	0	0	1,79,824	342,189	1,408,488	1076873		
	Less: Round To donor during the year	0	0	0	0	0	0	0	0	0	0	80000		
	Less: Refund Organization Contribution (Rent) during the year	0	0	0	0	0	0	0	0	0	0	87,000.00		
	Closing Balance:	124,500	402,816	179,959	179,200	179,824	342,189	1,408,488				450,890.00		538,983

Note	Particulars	Particulars										Amount in Taka			
		BPRM Project	PPJ Feui	BPRM Project	PPJ Cumilla	PPJ Laxmipur	PPJ Kurigram	Skills Project	CGBV	IAJ -Rajshahi			30-06-2022	30-06-2021	
18	Gratuity Received From GIZ (General fund Cumilla):														
	Opening Balance	78,545	78,545	78,545	78,545	78,545	78,545	78,545	78,545	78,545	78,545	78,545	78,545		
	Add: Receive during the year	0	0	0	0	0	0	0	0	0	0	0	0		
	Less: Refund during the year	0	0	0	0	0	0	0	0	0	0	0	0		
	Closing Balance:	78,545	78,545	78,545	78,545	78,545	78,545	78,545	78,545	78,545	78,545	78,545	78,545		

Note	Particulars	Particulars										Amount in Taka		
		BPRM Project	PPJ Feui	BPRM Project	PPJ Cumilla	PPJ Laxmipur	PPJ Kurigram	Skills Project	CGBV	IAJ -Rajshahi			30-06-2022	30-06-2021
19	Grant Income:													
	Total Expenditures during the year	3,685,314	1,907,156	1,978,603	1,978,603	1,978,603	3,089,321	3,207,563	3,142,221	2,553,449	24,261,725	17732164		
	Less: Organization Contribution	0	0	0	0	0	0	0	0	0	121,000	0		
	Closing Balance:	3,685,314	1,907,156	1,978,603	1,978,603	1,978,603	3,089,321	3,207,563	3,142,221	2,553,449	24,140,725	17,732,164		



ASSOCIATION FOR INTEGRATED DEVELOPMENT-Comilla (AID-COMILLA)
Consolidated Statement of Financial Position (Projects)
As at 30 June 2022

4 Properties & Assets:

Sl. No	Particulars	Cost				Rate %	Depreciation				Net Book Value as on 30.06.2022
		Balance as at 31.07.2021	Addition during the year	Receive from Close Project	As at 30.06.2022		Balance as at 01.07.2021	Charged during the year	Refund To Donor during the year	Refund Orgnization Contribution (Rent) during the year	
1	Land & Land Develop.	19,401,986	0	0	19,401,986	0	0	0	0	0	19,401,986
2	Furniture	3,026,021	231,380	0	3,257,401	10	1,555,750	123,821	0	1,679,572	1,577,829
3	Office Equipment	3,214,243	0	0	3,214,243	15	2,153,633	159,591	0	2,313,224	901,019
4	Vehicle	2,999,197	812,224	0	3,811,421	20	2,188,432	122,503	0	2,310,934	1,500,487
5	Building	16,825,897	0	0	16,825,897	2.5	4,767,705	301,455	0	5,069,160	11,756,737
	Total Taka:	45,467,344	1,043,604	0	46,510,948		10,665,520	707,370	0	11,372,890	35,138,058
	As at 30.06.2021:	45,381,854	85,490	0	45,467,344	-	9,910,879	754,641	0	10,665,520	34,801,824

General Fund Comilla, Fixed Assets: Taka 26,666,135

Sl. No	Particulars	Cost				Rate %	Depreciation				Net Book Value as on 30.06.2022
		Balance as at 31.07.2021	Addition during the year	Receive from Close Project	As at 30.06.2022		Balance as at 01.07.2021	Charged during the year	Refund To Donor during the year	Refund Orgnization Contribution (Rent) during the year	
1	Land & Land Development	18,845,986	0	0	18,845,986	0	0	0	0	0	18,845,986
2	Furniture	2,383,331	0	0	2,383,331	10%	1,196,350	118,698	0	1,315,048	1,068,283
3	Office Equipment	2,870,653	0	0	2,870,653	15%	1,820,041	157,592	0	1,977,633	893,020
4	Vehicle	2,144,277	0	0	2,144,277	20%	1,728,043	83,247	0	1,811,290	332,987
5	Building	7,235,332	0	0	7,235,332	2.5%	1,567,784	141,689	0	1,709,473	5,525,859
	Total Taka:	33,479,579	0	0	33,479,579		6,312,219	501,225	0	6,813,444	26,666,135
	As at 30.06.2021:	33,394,089	85,490	0	33,479,579		5,745,550	566,669	0	6,312,219	27,167,360

ASSOCIATION FOR INTEGRATED DEVELOPMENT-Cumilla (AID-COMILLA)
Consolidated Statement of Financial Position (Projects)
As at 30 June 2022

Training Center Cumilla, Fixed Assets: Taka 7,063,435

Sl No	Particulars	Cost			Rate %	Balance as at 01.07.2021	Charged during the year	Depreciation		Net Book Value as on 30.06.2022
		Balance as at 31.07.2021	Addition during the year	Receive from Close Project				As at 30.06.2022	Refund To Donor during the year	
1	Land & Land Development	556,000	0	0	0	0	0	0	0	556,000
2	Furniture	403,632	7,000	0	10	359,401	5,123	0	0	364,524
3	Vehicle	343,590	0	0	20	333,592	2,000	0	0	335,591
4	Office Equipment	554,995	167,099	0	15	460,388	39,256	0	0	499,644
5	Building	9,590,565	0	0	2.50	3,199,921	159,766	0	0	6,230,878
	Total Taka:	11,448,782	174,099	0		4,353,301	206,145	0	0	7,063,435
	As at 30.06.2021:	11,448,782	-	-		4,165,329	187,972	0	0	7,095,481

PPJ Cumilla Fixed Assets: Taka 179,959

Sl No	Particulars	Cost			Rate %	Balance as at 01.07.2021	Charged during the year	Depreciation		Net Book Value as on 30.06.2022
		Balance as at 31.07.2021	Addition during the year	Receive from Close Project				As at 30.06.2022	Refund To Donor during the year	
1	Land & Land Development	0	0	0	0	0	0	0	0	0
2	Furniture	79,959	0	0	10	0	0	0	0	79,959
3	Vehicle	0	0	0	20	0	0	0	0	0
4	Office Equipment	100,000	0	0	15	0	0	0	0	100,000
5	Building	0	0	0	3	0	0	0	0	0
	Total Taka:	179,959	0	0		0	0	0	0	179,959
	As at 30.06.2021:	179,959	0	0		0	0	0	0	179,959

ASSOCIATION FOR INTEGRATED DEVELOPMENT-Comilla (AID-COMILLA)
Consolidated Statement of Financial Position (Projects)
As at 30 June 2022

PPJ Laxmipur, Fixed Assets: Taka 179,200

Sl. No	Particulars	Cost			Rate %	As at 30.06.2022	Depreciation			Net Book Value as on 30.06.2022	
		Balance as at 31.07.2021	Addition during the year	Receive from Close Project			Balance as at 01.07.2021	Charged during the year	Refund To Donner during the year		Refund Organization Contribution (Rent) during the year
1	Land & Land Development	0	0	0	0	0	0	0	0	0	0
2	Furniture	79,200	0	0	10	79,200	0	0	0	0	79,200
3	Vehicle	-	0	0	20	-	0	0	0	0	-
4	Office Equipment	100,000	0	0	15	100,000	0	0	0	0	100,000
5	Building	-	0	0	3	-	0	0	0	0	-
	Total Taka:	179,200	0	0		179,200	0	0	0	0	179,200
	As at 30.06.2021:	179,200	0	0		179,200	0	0	0	0	179,200

PPJ Kurigram, Fixed Assets: Taka 179,824

Sl. No	Particulars	Cost			Rate %	As at 30.06.2022	Depreciation			Net Book Value as on 30.06.2022	
		Balance as at 31.07.2021	Addition during the year	Receive from Close Project			Balance as at 01.07.2021	Charged during the year	Refund To Donner during the year		Refund Organization Contribution (Rent) during the year
1	Land & Land Development	0	0	0	0	0	0	0	0	0	0
2	Furniture	79,899	0	0	10	79,899	0	0	0	0	79,899
3	Vehicle	-	0	0	20	-	0	0	0	0	-
4	Office Equipment	99,925	0	0	15	99,925	0	0	0	0	99,925
5	Building	-	0	0	3	-	0	0	0	0	-
	Total Taka:	179,824	0	0		179,824	0	0	0	0	179,824
	As at 30.06.2021:	179,824	0	0		179,824	0	0	0	0	179,824

ASSOCIATION FOR INTEGRATED DEVELOPMENT-COMILLA (AID-COMILLA)
Consolidated Statement of Financial Position (Projects)
As at 30 June 2022

PPJ Feas. Fixed Assets: Taka 124,500

Sl. No	Particulars	Cost				Rate %	Depreciation				Net Book Value as on 30.06.2022
		Balance as at 31.07.2021	Addition during the year	Receive from Close Project	As at 30.06.2022		Balance as at 01.07.2021	Charged during the year	Refund To Donor during the year	Refund Organization Contribution (Rent) during the year	
1	Land & Land Development	0	0	0	0	0	0	0	0	0	0
2	Furniture	0	49,900	0	49,900	10	0	0	0	0	49,900
3	Vehicle	0	0	0	0	20	0	0	0	0	0
4	Office Equipment	0	74,600	0	74,600	15	0	0	0	0	74,600
5	Building	0	0	0	0	3	0	0	0	0	0
	Total Taka:	0	124,500	0	124,500		0	0	0	0	124,500
	As at 30.06.2021:	0	0	0	0	0	0	0	0	0	0

BPRM. Fixed Assets: Taka 402,816

Sl. No	Particulars	Cost				Rate %	Depreciation				Net Book Value as on 30.06.2022
		Balance as at 31.07.2021	Addition during the year	Receive from Close Project	As at 30.06.2022		Balance as at 01.07.2021	Charged during the year	Refund To Donor during the year	Refund Organization Contribution (Rent) during the year	
1	Land & Land Development	0	0	0	0	0	0	0	0	0	0
2	Furniture	0	99,580	0	99,580	10	0	0	0	0	99,580
3	Vehicle	0	0	0	0	20	0	0	0	0	0
4	Office Equipment	0	303,236	0	303,236	15	0	0	0	0	303,236
5	Building	0	0	0	0	3	0	0	0	0	0
	Total Taka:	0	402,816	0	402,816	48	0	0	0	0	402,816
	As at 30.06.2021:	0	0	0	0	0	0	0	0	0	0

ASSOCIATION FOR INTEGRATED DEVELOPMENT-COMILA (AID-COMILLA)
Consolidated Statement of Financial Position (Projects)
As at 30 June 2022

Scillip Project, Fixed Assets: Taka 342,189

Sl. No	Particulars	Cost				Rate %	Depreciation				Net Book Value as on 30.06.2022
		Balance as at 31.07.2021	Addition during the year	Receive from Close Project	As at 30.06.2022		Balance as at 01.07.2021	Charged during the year	Refund To Donner during the year	Refund Orgnization Cotribution (Rent) during the year	
1	Land & Land Development	0	0	0	0	0	0	0	0	0	0
2	Furniture	0	74,900	0	74,900	10	0	0	0	0	74,900
3	Vehicle	0	0	0	0	20	0	0	0	0	0
4	Office Equipment	0	267,289	0	267,289	15	0	0	0	0	267,289
5	Building	0	0	0	0	3	0	0	0	0	0
	Total Taka:	0	342,189	0	342,189		0	0	0	0	342,189
	As at 30.06.2021:	0	0	0	0		0	0	0	0	0
	As at 30.06.2022:	0	0	0	0		0	0	0	0	0