

AUDITOR'S REPORT

On The

FINANCIAL STATEMENTS

OF

Centre for Integrated Programme and Development (CIPD)

Roy Bahadur Road, T&T Area, Rangamati Hill District, Rangamati-4500, Bangladesh.

Name of the project: Alternative Livelihood Options with Knowledge, Input and Training in Alekkhong (ALOKITA)

Financing Agency: CHTDF UNDP

Audit Period: for the Period 15th October 2016 to 31st October, 2017

FOR THE PERIOD 15TH OCTOBER 2016 TO 31ST OCTOBER, 2017

HAFIZ AHMED & CO.

CHARTERED ACCOUNTANTS

ROSE MERY, PLOT # 06, ROAD # 01,

BLOCK # B, SECTION # 06, MIRPUR,

DHAKA-1216, BANGLADESH.

CELL PHONE: 01711-988264

E-MAIL:marufaudit@gmail.com



INDEPENDENT AUDITOR'S REPORT

To

The members of the Executive Committee of Centre for Integrated Programme and Development (CIPD)
on the Financial Statements of Alternative Livelihood Options with Knowledge, Input and Training in Alekhhong (ALOKITA)
for the Period 15th October 2016 to 31st October, 2017

We have audited the accompanying financial statements of Alternative Livelihood Options with Knowledge, Input and Training in Alekhhong (ALOKITA) Account which comprise the Statement of Financial Position as at 31st October 2017, the Statement of Comprehensive Income, and the Statement of Receipts & Payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Centre for Integrated Programme and Development (CIPD), Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards and for such internal control as management determined necessary to enable the preparation of 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 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 financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements present fairly, in all material respects, the financial position of Alternative Livelihood Options with Knowledge, Input and Training in Alekhhong (ALOKITA) Account as at 31st October 2017, and its financial performance including Receipts & Payments for the year then ended in accordance with Bangladesh Financial Reporting Standards and comply with applicable laws and regulations.

Dated: Dhaka
15th November, 2017




Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS

Centre for Integrated Programme and Development (CIPD)

Roy Bahadur Road, T&T Area, Rangamati Hill District, Rangamati-4500, Bangladesh.

Name of the project: Alternative Livelihood Options with Knowledge, Input and Training
in Alekkhong (ALOKITA)

Financing Agency: CHTDF UNDP

Audit Period: for the Period 15th October 2016 to 31st October, 2017

Statement of Financial Position

AS AT 31ST OCTOBER, 2017

<u>Property & Assets</u>	<u>Note</u>	<u>Current Year</u> <u>31-10-2017</u>	<u>Previous Year</u> <u>15-10-2016</u>
<u>Closing Balance as on 31-10-2017</u>			
Closing Balance Cash in Hand & Bank	14.00	15,302.00	Nil
Provision for Expenses	-----	76,000.00	Nil
Fixed Assets (at cost less depreciation)	15.00	2,56,047.00	Nil
Total Property and Assets		3,47,349.00	Nil
<u>Fund & Liabilities</u>			
Fund Account	13.00	3,47,349.00	Nil
Total Liabilities & Capital Fund		3,47,349.00	Nil

Finance Secretary
CIPD

জালাল চাকমা
সি.ই.ও. (CIPD)
রংগামাতি

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

Chief Executive Officer
CIPD

(Jana Lal Chakma)
Chief Executive Officer
Center for Integrated Programme
and Development (CIPD)
Rangamati.



Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS

Centre for Integrated Programme and Development (CIPD)
Roy Bahadur Road, T&T Area, Rangamati Hill District, Rangamati-4500, Bangladesh.

Name of the project: Alternative Livelihood Options with Knowledge, Input and Training in Alekhhong (ALOKITA)

Financing Agency: CHTDF UNDP

Audit Period: for the Period 15th October 2016 to 31st October, 2017

Statement of Comprehensive Income
FOR THE PERIOD 15TH OCTOBER 2016 TO 31ST OCTOBER, 2017

INCOME

	Current Year 31-10-2017	Previous Year 15-10-2016
Grant Received from the CHTDF-UNDP	1,12,80,000.00	Nil
Contribution from CIPD	62,230.00	Nil
Bank Interest	5,914.00	Nil
	1,13,48,144.00	Nil

EXPENDITURE

Day Long project staff foundation training on project implementation strategy	12,095.00	Nil
Day Long orientation program on overall project goal, objective and implementation strategy for LSPs.	14,658.00	Nil
Conduct a HHs survey in the project area; (Questionnaire, stationary, printing, competition, etc.)	24,750.00	Nil
Project launching workshop at the Upz. Level to be participated by stakeholders at the Upz. Level.	29,578.00	Nil
Orientation & formation of PLDs	32,306.00	Nil
Monthly staff coordination meeting	33,290.00	Nil
Conduct quarterly coordination meeting with PLDCs	42,000.00	Nil
To provide 15 skill training on crops to the targeted HHs	1,82,685.00	Nil
To provide 15 skill training on Livestock.	1,82,685.00	Nil
Provide grant equivalent 14000BDT for package of livelihood, livestock & mixed package to 523 HHs	73,22,000.00	Nil
Training on repair and maintenance of power pump (10) persons in each training.	10,000.00	Nil
Training on repair and maintenance of tube well (20) persons in each training.	13,850.00	Nil
Provide 7 water pump machines with a capacity of 4 HP to PLDC(App. 25000 BDT for each Machine	1,33,000.00	Nil
Provide 15 nos. tube well renovation/Installation (App.) 25000 BDT per tube well.	3,75,000.00	Nil
Provide 13 nos. tool Kits Box for 13 paras for Maintenance of tube well and water pump, BDT 2500 each tool kits Box	45,235.00	Nil
Follow-up Meeting With PLDC(New Head for Extended Period)	9,000.00	Nil
Project Closing Ceremony (New Head for Extended Period)	24,000.00	Nil

Statement of Comprehensive Income
FOR THE PERIOD 15TH OCTOBER 2016 TO 31ST OCTOBER, 2017

EXPENDITURE

Human Resources, Operational and Management:

Salaries & Benefits:

Chief Executive Officer-Partial	1,20,323.00	Nil
Project Coordinator	2,96,639.00	Nil
Technical Officer (Agriculture)	2,30,645.00	Nil
Technical Officer (Livestock)	31,500.00	Nil
Finance & Admin Officer	1,72,984.00	Nil
Community Facilitators (6)	7,08,774.00	Nil
Local Service Providers (LSP-Partial (16)	4,61,296.00	Nil
Support Staff	72,000.00	Nil

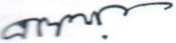

Travel and DSA

Chief Executive Officer	36,097.00	Nil
Project Coordinator	36,097.00	Nil
Technical Officer (Agriculture)	23,065.00	Nil
Finance & Admin Officer (New Head for Extended Period)	5,000.00	Nil
Community Facilitators	81,096.00	Nil
Local Service Providers	92,256.00	Nil

Local Office Operations/Action Cost

Office Rent (Upz. Office-1)	55,200.00	Nil
Monthly Mobile Allowance for Staff	39,739.00	Nil
Internet Bill	8,386.00	Nil
Utilities (Electricity, Gas, Water & Clearing)	13,762.00	Nil
Stationary, Photocopy & Printing	22,072.00	Nil
Bank Charge	7,732.00	Nil
Excess of Income over Expenditure	3,47,349.00	Nil

1,13,48,144.00 Nil


Finance Secretary
CIPD



Chief Executive Officer
CIPD
(Jana Lal Chakma)
Chief Executive Officer
Center for Integrated Programme
and Development (CIPD)
Rangamati

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



Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS

Centre for Integrated Programme and Development (CIPD)
Roy Bahadur Road, T&T Area, Rangamati Hill District, Rangamati-4500, Bangladesh.

**Name of the project: Alternative Livelihood Options with Knowledge, Input and Training
in Alekhhong (ALOKITA)**

Financing Agency: CHTDF UNDP

Audit Period: for the Period 15th October 2016 to 31st October, 2017

Receipts & Payments Account

FOR THE PERIOD 15TH OCTOBER 2016 TO 31ST OCTOBER, 2017

<u>Particulars</u>	<u>Current Year 31-10-2017</u>	<u>Previous Year 15-10-2016</u>
RECEIPTS		
Opening Balance 15-10-2016		
Cash in hand	Nil	Nil
Cash at Bank	Nil	Nil
Grant Received from the CHTDF-UNDP	1,12,80,000.00	Nil
Contribution from CIPD	62,230.00	Nil
Loan Received from the CIPD	27,770.00	Nil
Bank Interest	5,914.00	Nil
	1,13,75,914.00	Nil
PAYMENTS		
Day Long project staff foundation training on project implementation strategy	12,095.00	Nil
Day Long orientation program on overall project goal, objective and implementation strategy for LSPs.	14,658.00	Nil
Conduct a HHs survey in the project area; (Questionnaire, stationary, printing, competition, etc.)	24,750.00	Nil
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To provide 15 skill training on Livestock.	1,82,685.00	Nil
Provide grant equivalent 14000BDT for package of livelihood, livestock & mixed package to 523 HHs	73,22,000.00	Nil
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Follow-up Meeting With PLDC(New Head for Extended Period)	9,000.00	Nil
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Receipts & Payments Account
FOR THE PERIOD 15TH OCTOBER 2016 TO 31ST OCTOBER, 2017

PAYMENTS

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Internet Bill	8,386.00	Nil
Utilities (Electricity, Gas, Water & Clearing)	13,762.00	Nil
Stationary, Photocopy & Printing	22,072.00	Nil
Bank Charge	7,732.00	Nil
Purchase of Computer & Accessories	49,090.00	Nil
Purchase of UPS	6,500.00	Nil
Purchase of Digital Camera	36,900.00	Nil
Purchase of Scanner	40,000.00	Nil
Purchase of Printer	16,600.00	Nil
Purchase of Fan	7,500.00	Nil
Purchase of Cookeries	5,737.00	Nil
Purchase of Furniture & Fixture	93,720.00	Nil
Loan Refunded to the CIPD	27,770.00	Nil
Provision for Expenses	76,000.00	Nil

Closing Balance as on 31-10-2017

Cash in hand	Nil	Nil
Cash at Bank	15,302.00	Nil
	1,13,75,914.00	Nil

(Signature)
Finance Secretary
CIPD
স্বাক্ষরিত, সত্যসত্যি

(Signature)
Chief Executive Officer
CIPD
(Jana Lal Chakma)
Chief Executive Officer
Center for Integrated Programme
and Development (CIPD)
Rangamati.

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



Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS

Centre for Integrated Programme and Development (CIPD)

Roy Bahadur Road, T&T Area, Rangamati Hill District, Rangamati-4500, Bangladesh.

Notes to the Financial Statements

FOR THE PERIOD 15TH OCTOBER 2016 TO 31ST OCTOBER, 2017

1.0 Executive Summary of the Project:

The establishment of Reingkyong Reserve Forest under the South Division of CHT, covering an area of 288 sq. miles (1, 88,537 acres) under Belaichari Upazila, dates back to a period commencing from 1872 to 1884. It is the second biggest Reserve Forest in Bangladesh. This forest originally contained tropical and sub-tropical evergreen, deciduous and semi-deciduous species of trees and other plant life. It is currently populated by thousands of people belonging to five indigenous communities namely Chakma, Tanchangya, Marma, Tripura and Pangkhua who have been living here since long. CIPD has been working in this forest region for the last couple of years. So far, all the projects commissioned by CIPD in the Reingkyong Reserve Forest covered 595 families of 12 villages located on the west bank of Reingkyong River and Alekkyong tributary which eventually empties into the Reingkyong River.

'Alokita' project was launched on 15 December 2016 through an orientation meeting at Belaichari Upazila Conference Hall. Community leaders and villagers of the project area had participated in the event. Local leaders, GoB officers were present as chief and special guests in the meeting.

The key project activities were preceded by a socio-economic household survey. The main purpose of the survey was to identify the vulnerabilities of the communities in terms of food security, occupation and household income, safe drinking water, dependency on forest, types of livelihoods and support from governmental and NGOs.

CIPD organized 12 meetings with the communities at para level and oriented them on the goal and objectives of the project. Community leaders and two family members (male and female) from each household (HH) were invited for sharing the project goal and objectives, the activities that the households were to plan for development and implementation, and identifying alternative livelihood options in addition to elaborating the roles of Para Livelihood Development Committee (PLDC). 90% of the villagers were present in the meeting. The presence of women were emphasized and their participation was ensured.

Following the orientation, CIPD formed 18 PLDCs in 12 villages through a process of direct nomination from among the villagers. The PLDC members were nominated by the villagers on the basis of their acceptability as leader/motivator in the society. CIPD organized quarterly coordination meetings with the PLDC members regularly. The PLDC members were also to facilitate HHS' development plans, bank account management, project management, monitoring and implementation.

Eventually the communities developed 676 small projects on livestock, 271 on agriculture, 35 on poultry, 1 on fish culture, 1 on procuring boat & net and 1 on pineapple gardening.

CIPD provided skill training on agriculture to 300 (224 male & 76 female) and to 605 (336 male and 369 female) beneficiaries on livestock rearing before distributing livelihood packages. The skill training so provided had enriched the participants with new ideas, knowledge and techniques on the related projects they proposed for implementation.

CIPD had distributed livelihood packages to 595 HHS, 7 pump machines, 20 kit boxes (7 for pump machine & 12 for tube well maintenance) and installed 12 deep pump systems (DPS) in 12 villages under the project

2.0 Introduction of Project Area & Coverage:

The Alekhhong forest with 48,330 acres in area is within the greater Reingkyong Reserve Forest (288 sq.miles (1,88,537 acres) under Belaichari Upazila which dates back to 1872-1884 period. The forest originally contained tropical and sub-tropical evergreen, deciduous and semi-deciduous species of trees and other plant life. It plays a critical role in ensuring water flows in all the streams in the valley to supply water for drinking, household uses and irrigation.

Alekhhong forest is presently populated by thousands of people belonging to four indigenous communities such as Chakma, Tanchangya, Marma, Tripura and Pangkhua who have been living here since long. The population in the area increased in the 1960s due to migration of the evacuees who were uprooted from their ancestral lands and homesteads following the construction of the Kaptai Hydro-electric Project that eventually caused to form the Kaptai reservoir.

In fact, the inhabitants of the RFs are denied of some of the rights that people living outside the RF generally enjoy as citizens. The health situation within RFs and lack of any access to education and other extension service that are taken for granted in other area is a further cause for concern (Roy and Gain 1999). There is no government run or state-subsidized schools in this area. Because, in order for the government to take over the administration of a school or to provide subsidies, the school premises need to be recorded in the name of the school, which the BFD has refused to agree to. Inhabitants of RFs may elect their representatives to local government bodies, but the limited funds allocated to the local councils are bare enough to make any serious impact on the development and welfare needs of the community. On the other hand, the absence of tenure security precludes the RF dwellers from taking up any long-term cultivation, plantation and commercial ventures based on land use.

However, many of these forests have been degrading alarmingly. Deforestation and forest degradation coupled with unsustainable land uses in the watersheds has already resulted in excessive soil erosion and scarcity of water affecting livelihoods adversely. The inhabitants there are among the most vulnerable communities in the CHT. Collection and sale of forest products like firewood, timber and bamboo and cash crop cultivation are the main source of their income and livelihood. Jum cultivation (90%), on the other hand, can hardly produce enough food for 3- 6 months due to unscientific way of Juming. The vulnerability of the Alekhhong forest dwellers have been further exacerbated due to the absence of bazars, better communication, electricity, mobile network, health services and sanitation, safe drinking water (21 died of diarrhea in 1999), and more importantly the absence of developmental works by both public and private agencies, and shrinking of lands for Juming.

3.0 Objectives of the project:

"People in Alekhhong RF in the CHT have improved access to livelihoods improved options through increased skills".

Immediate Objectives of the Project:

- a. Increase HHs income through undertaking suitable IGAs to improve livelihood;
- b. Capacity of the HHs increased to implement small scale project to address vulnerability.
- c. Access to water facility for better hygiene & sanitation of the HHs;

04. Lesson learned and challenges through this project

The villagers gained self-confidence, invested to implement their own household plans for the future.

The livelihood package is being used as capital for an alternative source of income to earn extra money or property for the family.

The villagers gained practical knowledge of different diseases and remedies thereof; it is a new learning for them from the training on agriculture and livestock

Active role and function of PLDC is very important for community mobilization. They should be more oriented and motivated.

The role of LSPs is very effective for HHs plan implementation. They could provide long term service in the village.

Community contribution is very important for the success of the project. Twelve Deep Pump System (DPS) were installed under this project with community contribution. Initially it was budgeted, as per the project proposal, to install 15 shallow tube wells. But shallow tube wells were found inoperative in the project area. So the communities were motivated to contribute to bear the excess expenditures necessary for installing DPS.

There is no access to sanitation in the project area. They should be provided sanitation facility in future.

The local communities found the implementation strategy of ALOKITA project based on individual initiative as more practical, realistic and agreeable as they were given the freedom to plan their own HH plans depending on their needs and requirements.

Concerted efforts, both public and private, are necessary to encourage watershed management in the area in order that dependence on forest resources can be reduced to such an extent as may prove useful to cope with climate change.

05. Challenges:

Heavy rains and landslides in CHT as well as in some parts of the country on 13 June 2017 severely disrupted road communications and devastated houses, crops, fruit gardens, cultivable lands in Rangamati district generating new challenges in the project area. Farua Union also faced devastation following torrential floods and landslides. All kinds of crops on the banks of both Reinkhyong and Alekkhyong water courses were totally destroyed by flood. Fields rich with cash crop like ginger and turmeric, sugarcane, banana etc. were simply washed away leaving nothing for harvesting.

The day laborers became jobless due to dislocation of economic activities and destruction of crop fields due to the havoc played by floods and landslides of unprecedented scale and magnitude.

Due to unavailability of livelihood package in time (March –April) 40% of HHs could not implement their proposed HHs plan. Unimplemented agricultural HHs plans were reviewed and could not be implemented during the project period (16 August 2107).

As the road communication was disrupted following the June disaster, physical inspection & monitoring of agricultural HHs plan was difficult to accomplish for the field workers.

As the project area is beyond the outreach of mobile network, it is really challenging to keep in touch with the locality for any update of developments in the project performances.

The disruption of economic activities and income of the villagers due to landslides & flood may increase food insecurity causing a challenge to implementing the HHs plans of the project.

06. Monitoring and quality control mechanism:

Monitoring is an integral part of the project management. It contributes to tracking the progress and assess process and results in terms of quality as a whole. CIPD had monitored the activity of its staffs to ensure efficient and effective delivery of services through analyzing data and sharing the quantitative and qualitative progress periodically to improve the quality of implementation. The project activity was monitored by a PC on a full term basis. The PC took the lead in overall monitoring and guiding TOs, CFs and LSPs to collect data and produce analysis for the project's assessment. PC was also responsible to build capacity of TOs & CFs. TOs, CFs and other frontline staffs including LSPs were liable for collecting data from the field level.

All project staffs were oriented on M&E techniques. They monitored the implementation of the HHs plans following the disbursement of the packages. The Community Facilitators (CFs) paid regular visits to PLDCs according to monthly work plan as approved by the Project Coordinator

(PC). Local Service Providers (LSPs) played major role in field monitoring at the village level. The staffs had facilitated the villagers in developing household plans, organizing training, procuring livestock from the local markets or neighboring localities. The PLDCs ensured the proper utilization of the grant through regular visits and proper documentation with proper bills of payment. Community Facilitators ensured proper documentation of PLDCs. Field data were analyzed to track progress against planned targets and qualitative achievement on quarterly basis and submitted them to CHTDF with narrative explanation.

The CEO and the general secretary of CIPD paid an exclusive visit to the project area on 10-12 January 2017. The Chairperson of CIPD also paid a visit to Taktanala and organized an exclusive meeting with PLDCs on 17 February 2017. Mr. Shubha Mangal Chakma, Chairman, Upazila Parishad, Belaichari, Barrister Raja Devashis Roy, Chief, Chakma Circle, Ms Nirupa Dewan, Advisor, CIPD and Ex Member, National Human Rights Commission, were present in the meeting.

07. Sustainability:

It was found that 80% HHs plans of the beneficiaries were those of livestock rearing. Considered as the most suitable livelihood option in the area, it (livestock rearing) was contemplated to add to their increased income in a year. Now that the beneficiaries were given training and necessary guideline for executing the livelihood option, it was expected to help upgrade their livelihood opportunities using local resources.

Furthermore, HHs were encouraged to put in use the knowledge, they gained, to most profitable use to ensure an affluent future made up of incomes generated by livelihood options that received support from the project. The success achieved in the initial years would also prove to be a stimulant to keep the work continuing in the future.

The field level project activity for promoting livelihood status of the HHs were largely dependent on the services provided by the Local Service Providers (LSP) who, being drawn from their respective villages, were motivated to help in improving the economic well-being of the targeted households. It also added to the economic and livelihood sustainability of the village concerned.

The PLDC members, on the other hand, were also responsible for monitoring the implementation of HHs plans.

08. Present Programs of the Organizations:

01. Alternative Livelihood Options with Knowledge, Input and Training in Alekhhong (ALOKITA)

9.0 Corporate Information of the PO

Name of the Organization	Center for Integrated Programme and Development (CIPD)
Year of Establishment	1999
Legal Entity	The organization is duly registered under Voluntary Social Welfare – Rangamati Agencies (Registration & Control) Ordinance 1961 vide Registration No. 115/11 dated 20-12-2011, the Organization achieve the license no. of Micro credit Regulatory Authority MRA- No. 624 dated: 17-04-2012 from Bangladesh Bank and also has the Registration from NGO Affairs Bureau vide No. 1956 dated: 09-09-2004.
Nature of operations (programs)	Alternative Livelihood Options with Knowledge, Input and Training in Alekhhong (ALOKITA)
No. Of Executive Committee meeting held on 2016-2017	06
Date of last AGM held	29-04-2017

Name of the Statuary Auditor for Last Year	Not Applicable
Name of the Statuary Auditor for Current Year	Hafiz Ahmed & Co.

10.00 List or Executive Committee Members:

The affairs of the Organization have been entrusted to an Executive Committee consisting of 07 (Seven) members elected in the Annual General Meeting (AGM). The following persons were in the Committee during the Period of our Audit.

<u>SL. No.</u>	<u>Name</u>	<u>Designation</u>
1.	Mongshanoo Chowdhury	Chairperson
2.	Jasheswar Chakma	General Secretary
3.	Ms. Angela Dewan	Finance Secretary
4.	Tejodipta Chakma	Member
5.	Arnab Chakma	Member
6.	Ms. Purnima Chakma	Member
7.	Triratan Chakma	Member

11.00 Basis of preparation of Financial Statements

a) Basis of Accounting:

The Accounts have been prepared in Accordance with the Generally Accepted Accounting Principles (GAAP) which is Consistent in all Material Respects with Bangladesh Accounting Standard (BAS) as Adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Proper Books of Accounts Including Cash Book and Ledger have been maintained.

- b) Accounts have been maintained on Cash and Accrual Basis.
- c) Fixed assets are reflected at written down value, at cost less accumulated depreciation.
- d) Depreciation on Fixed assets has been charged on straight line method during the year at rates varying from 10% to 30% based on the estimated effective lives of the assets.
- e) Figures are rounded off to the nearest Taka.

Previous year's figures are rearranged where even considered necessary to confirm to the current year's presentation.

12.00 General

- a) Auditors; Hafiz Ahmed & Co., Chartered Accountants have checked approximately ninety percent (90%) vouchers of CIPD Alternative Livelihood Options with Knowledge, Input and Training in Alekhhong (ALOKITA).
- B) Salaries of the employees were disbursed through bank account.



Note # 13.00 Calculation of Fund Account:

Balance as on 15-10-2016	Nil
Add: Excess of Income over Expenditure during the year	3,47,349.00
Balance as on 31-10-2017	3,47,349.00

Note # 14.00 Calculation of Cash in Hand & Bank:

Cash in Hand	Nil
Cash at Bank	15,302.00
Balance as on 31-10-2017	15,302.00

Sonali Bank, New Court Building Branch A/C, Rangamati.

Sonali Bank, Belaichari Branch. A/C, Rangamati.



Centre for Integrated Programme and Development (CIPD)

Roy Bahadur Road, T&T Area, Rangamati Hill District, Rangamati-4500, Bangladesh.

Name of the project: **Alternative Livelihood Options with Knowledge, Input and Training in Alekhhong (ALOKITA)**Financing Agency: **CHTDF UNDP**Audit Period: for the Period **15th October 2016 to 31st October, 2017****SCHEDULE OF FIXED ASSETS
AS AT 31ST October, 2017**

Particulars	Opening Balance (15-10-2016)	Addition during the year	Total Value	Rate of Dep. (%)	Dep. Charges during the year	W.D.V. as at (31-10-2017)
Computer & Accessories	-----	49,090.00	49,090.00	20%	-----	49,090.00
UPS	-----	6,500.00	6,500.00	20%	-----	6,500.00
Digital Camera	-----	36,900.00	36,900.00	20%	-----	36,900.00
Scanner	-----	40,000.00	40,000.00	20%	-----	40,000.00
Printer	-----	16,600.00	16,600.00	20%	-----	16,600.00
Fan	-----	7,500.00	7,500.00	15%	-----	7,500.00
Cookeries	-----	5,737.00	5,737.00	20%	-----	5,737.00
Furniture & Fixture	-----	93,720.00	93,720.00	10%	-----	93,720.00
Total	-----	2,56,047.00	2,56,047.00	-----	-----	2,56,047.00

N.B.: No depreciation has been charged on the addition during the year under audit.

HAFIZ AHMED & CO. CHARTERED ACCOUNTANTS. MUKTA BANGLA SHOPPING COMPLEX, ROOM NO. 117 (6TH FLOOR),
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