

# **AUDITOR'S REPORT**

**and**

## **FINANCIAL STATEMENTS**

**OF**

**Center for Integrated Programme and Development (CIPD)**

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

**Consolidated Statement of Financial Position**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017**

**A B S Chowdhury & CO.**

**Chartered Accountants**

**Flat No. 2-D (1<sup>st</sup> Floor), 982 East Shewrapara,**

**Dhaka-1216, Bangladesh.**

**Ceil Phone: +8801922-015431**

**E-mail:chowdhuryabs@gmail.com**

## Center for Integrated Programme and Development (CIPD)

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

**For the year ended**  
01<sup>st</sup> January 2017 to 31<sup>st</sup> December, 2017

### Contents

Sl. No.	Particulars	Page No.
01.	Independent Auditors' Report	01
02.	Consolidated Balance Sheet	02
03.	Consolidated Income & Expenditure Account	03-09
04.	Consolidated Receipts & Payments Account	10-17
04.	Single Project Receipts & Payments Account	18-25
05.	Notes to the Accounts	26-30
06.	Fixed Assets Schedule	31-36





**INDEPENDENT AUDITOR'S REPORT**

To

**The members of the Executive Committee of Center for Integrated Programme  
and Development (CIPD)**

**On The Financial Statements of General & Others Fund Project  
for the year ended 01<sup>st</sup> January 2017 to 31<sup>st</sup> December, 2017**

We have audited the accompanying financial statements of General & Others Fund Project which comprise the Statement of Financial Position for the year ended 31<sup>st</sup> December, 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**

Center 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 General & Others Fund Project as at for the year ended 31<sup>st</sup> December 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  
28<sup>th</sup> March, 2018



  
**A B S Chowdhury & CO.**  
Chartered Accountants



## Center for Integrated Programme and Development (CIPD)

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

### Statement of Financial Position

AS AT 31<sup>ST</sup> DECEMBER, 2017

<u>Property &amp; Assets</u>	<u>Note</u>	<u>Current Year</u> <u>31-12-2017</u>	<u>Previous Year</u> <u>31-12-2016</u>
<b><u>Closing Balance as on 31-12-2017</u></b>			
Fixed Assets	<b>7.00</b>	63,15,510.00	34,81,083.00
Principal Amount on Credit Program	<b>8.00</b>	4,60,28,198.00	3,13,31,833.00
Investment in FDR	<b>9.00</b>	21,48,786.00	25,09,145.00
Others Loan	<b>10.00</b>	66,89,749.00	40,43,433.00
Advances, Deposit & Prepayments	<b>11.00</b>	1,98,308.00	88,458.00
Provision for Expenses	-----	76,000.00	Nil
Cash and Cash equivalent	<b>12.00</b>	92,15,177.00	30,27,429.00
<b>Total Property and Assets</b>		<b>7,06,71,728.00</b>	<b>4,44,81,381.00</b>
<b><u>Capital Fund and Liabilities</u></b>			
Capital Fund Account	<b>13.00</b>	2,69,38,662.00	1,34,42,818.00
Statutory Reserve	<b>14.00</b>	6,03,376.00	4,50,592.00
Loan Received from the PKSF	<b>15.00</b>	2,20,21,667.00	1,31,70,000.00
Members Savings	<b>16.00</b>	1,73,43,858.00	1,29,27,722.00
Loan Received from the Short Term (CPID)	<b>17.00</b>	Nil	7,53,316.00
Accounts Payable	<b>18.00</b>	40,541.00	44,008.00
Member Welfare Fund	<b>19.00</b>	14,80,329.00	15,31,258.00
Staff Security Fund	<b>20.00</b>	1,88,476.00	1,16,242.00
Disaster Management Fund	<b>21.00</b>	Nil	2,35,522.00
Provision for Service Charge on CIPD Loan	<b>22.00</b>	Nil	77,080.00
Loan Loss Provision	<b>23.00</b>	20,54,819.00	17,33,123.00
<b>Total Liabilities &amp; Capital Fund</b>		<b>7,06,71,728.00</b>	<b>4,44,81,381.00</b>

  
Finance Secretary  
CIPD

  
Chief Executive Officer  
CIPD

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



  
**A B S Chowdhury & CO.**  
Chartered Accountants



## Center for Integrated Programme and Development (CIPD)

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

### Statement of Comprehensive Income

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Income</b>							
<b>General Fund</b>							
Grants Received	Nil	Nil	1,90,51,063.00	7,23,381.00	1,12,80,000.00	3,10,54,444.00	2,27,31,366.00
Bank Interest	2,140.00	88.00	9,300.00	Nil	5,914.00	17,442.00	56,612.00
Profit from loan	82,490.00	Nil	Nil	Nil	Nil	82,490.00	4,82,260.00
Service Charge from (MCP)	Nil	Nil	Nil	Nil	Nil	Nil	54,080.00
Solar (Monisha)	1,75,000.00	Nil	Nil	Nil	Nil	1,75,000.00	1,45,713.00
Shakti Chula	12,000.00	Nil	Nil	Nil	Nil	12,000.00	1,25,300.00
Member Fee	7,200.00	Nil	Nil	Nil	Nil	7,200.00	7,200.00
Office Rent Received	1,21,000.00	Nil	Nil	Nil	Nil	1,21,000.00	1,87,000.00
Overhead	Nil	Nil	Nil	Nil	Nil	Nil	94,131.00
Donation Received	1,01,582.00	Nil	Nil	Nil	Nil	1,01,582.00	13,000.00
Others Income	1,01,700.00	Nil	Nil	Nil	Nil	1,01,700.00	1,400.00
FDR Interest	Nil	Nil	Nil	Nil	Nil	Nil	3,28,944.00
<b>Micro Finance</b>							
Service Charge on Loan	Nil	83,41,864.00	Nil	Nil	Nil	83,41,864.00	64,58,590.00
Admission fee	Nil	16,340.00	Nil	Nil	Nil	16,340.00	9,080.00
Sale of Form and Passbook	Nil	20,360.00	Nil	Nil	Nil	20,360.00	21,800.00
Sale for loan Form	Nil	17,035.00	Nil	Nil	Nil	17,035.00	2,708.00
Service Charge on Staff Loan	Nil	120.00	Nil	Nil	Nil	120.00	11,515.00
Interest on Member Savings FDR	Nil	1,06,701.00	Nil	Nil	Nil	1,06,701.00	Nil
Interest on DMF FDR	Nil	1,881.00	Nil	Nil	Nil	1,881.00	Nil
Songrakkita Tahabil FDR Interest	Nil	18,690.00	Nil	Nil	Nil	18,690.00	Nil
Songrakkita Tahabil (STD)	Nil	585.00	Nil	Nil	Nil	585.00	Nil
<b>Total Income</b>	<b>6,03,112.00</b>	<b>85,23,664.00</b>	<b>1,90,60,363.00</b>	<b>7,23,381.00</b>	<b>1,12,85,914.00</b>	<b>4,01,96,434.00</b>	<b>2,89,36,491.00</b>



## Statement of Comprehensive Income

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Expenditure</b>							
<b>General Fund</b>							
Salary & Allowances	57,000.00	Nil	Nil	Nil	Nil	57,000.00	1,78,333.00
Newspaper Bill	1,180.00	Nil	Nil	Nil	Nil	1,180.00	3,270.00
Office Rent	1,02,500.00	Nil	Nil	Nil	Nil	1,02,500.00	1,30,000.00
Communication (Telephone, Post, Courier, Mobile & Electricity)	4,882.00	Nil	Nil	Nil	Nil	4,882.00	4,568.00
Electricity	Nil	Nil	Nil	Nil	Nil	Nil	12,530.00
Entertainment	56,731.00	Nil	Nil	Nil	Nil	56,731.00	5,374.00
Office Maintenance cost/ Electricity/Water/Cleaning Materials	70.00	Nil	Nil	Nil	Nil	70.00	21,573.00
Boat & Sported Boat Cost	24,920.00	Nil	Nil	Nil	Nil	24,920.00	Nil
Repairing & Maintenance	5,400.00	Nil	Nil	Nil	Nil	5,400.00	11,045.00
Picnic Cost	1,00,000.00	Nil	Nil	Nil	Nil	1,00,000.00	Nil
Photocopy, Printing & Stationery	5,563.00	Nil	Nil	Nil	Nil	5,563.00	8,766.00
Mela for Shakti Chula	Nil	Nil	Nil	Nil	Nil	Nil	2,71,163.00
Day Observation	5,970.00	Nil	Nil	Nil	Nil	5,970.00	10,490.00
Honorarium (Sarasi Dewan)	Nil	Nil	Nil	Nil	Nil	Nil	11,000.00
Honorarium (Subir Chakma)	Nil	Nil	Nil	Nil	Nil	Nil	12,000.00
Training, Meeting, AGM & Workshop	37,222.00	Nil	Nil	Nil	Nil	37,222.00	1,01,766.00
Tube-well Cost	41,000.00	Nil	Nil	Nil	Nil	41,000.00	51,280.00
Video Dissemination (Safansi)	3,09,602.00	Nil	Nil	Nil	Nil	3,09,602.00	Nil
Garden Development	43,204.00	Nil	Nil	Nil	Nil	43,204.00	76,430.00
TA/DA	1,400.00	Nil	Nil	Nil	Nil	1,400.00	46,699.00
Bank Charge	8,098.00	Nil	Nil	Nil	Nil	8,098.00	7,867.00
Audit Fee	20,400.00	Nil	Nil	Nil	Nil	20,400.00	24,000.00
Donation Payment	1,04,230.00	Nil	Nil	Nil	Nil	1,04,230.00	82,852.00
Project Cost	35,000.00	Nil	Nil	Nil	Nil	35,000.00	23,162.00
Vat & Tax	3,600.00	Nil	Nil	Nil	Nil	3,600.00	Nil
Overhead Cost	2,075.00	Nil	Nil	Nil	Nil	2,075.00	Nil
Oil & Fuel Cost	2,770.00	Nil	Nil	Nil	Nil	2,770.00	Nil
Purchase Shakti chula	Nil	Nil	Nil	Nil	Nil	Nil	3,36,000.00
Purchase SOLAR	1,62,000.00	Nil	Nil	Nil	Nil	1,62,000.00	2,94,300.00
Other Cost	14,636.00	Nil	Nil	Nil	Nil	14,636.00	37,250.00
Honorarium/Bonus of CIPD Members	80,000.00	Nil	Nil	Nil	Nil	80,000.00	72,000.00





## Statement of Comprehensive Income

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Expenditure</b>							
<b>Micro Finance</b>							
Audit Fee	Nil	18,000.00	Nil	Nil	Nil	18,000.00	17,250.00
Payment accrued Interest on CIPD Loan	Nil	25,463.00	Nil	Nil	Nil	25,463.00	Nil
Service Charge Paid to PKSF	Nil	9,28,222.00	Nil	Nil	Nil	9,28,222.00	6,28,100.00
Salaries Allowance	Nil	29,35,359.00	Nil	Nil	Nil	29,35,359.00	20,49,947.00
Festival Bonus	Nil	2,37,557.00	Nil	Nil	Nil	2,37,557.00	1,68,545.00
Traveling & Conveyance	Nil	3,77,375.00	Nil	Nil	Nil	3,77,375.00	2,44,653.00
Office Rent	Nil	1,79,000.00	Nil	Nil	Nil	1,79,000.00	1,33,060.00
Bank Charge & DD Charge	Nil	26,573.00	Nil	Nil	Nil	26,573.00	19,841.00
Entertainment	Nil	71,390.00	Nil	Nil	Nil	71,390.00	50,009.00
Meeting/Seminar	Nil	9,405.00	Nil	Nil	Nil	9,405.00	19,710.00
Overtime/Closing Bill	Nil	Nil	Nil	Nil	Nil	Nil	4,050.00
Telephone & Postage	Nil	26,934.00	Nil	Nil	Nil	26,934.00	28,529.00
Training expense	Nil	21,883.00	Nil	Nil	Nil	21,883.00	31,262.00
Executive members conveyance	Nil	44,300.00	Nil	Nil	Nil	44,300.00	11,600.00
MRA License fee	Nil	5,750.00	Nil	Nil	Nil	5,750.00	5,750.00
Printing Stationery	Nil	1,88,962.00	Nil	Nil	Nil	1,88,962.00	1,30,246.00
Electricity Expense	Nil	57,490.00	Nil	Nil	Nil	57,490.00	61,405.00
Fuel Expense	Nil	1,02,070.00	Nil	Nil	Nil	1,02,070.00	1,09,661.00
News Paper Expense	Nil	4,000.00	Nil	Nil	Nil	4,000.00	3,060.00
Work aid Expense	Nil	Nil	Nil	Nil	Nil	Nil	18,480.00
Donation	Nil	13,500.00	Nil	Nil	Nil	13,500.00	38,300.00
Legal Fee	Nil	10,000.00	Nil	Nil	Nil	10,000.00	300.00
Cost Sharing (Samriddhi Program )	Nil	3,50,000.00	Nil	Nil	Nil	3,50,000.00	2,00,000.00
Water Expense	Nil	9,320.00	Nil	Nil	Nil	9,320.00	7,800.00
Software Expense	Nil	18,810.00	Nil	Nil	Nil	18,810.00	27,200.00
Food Cost	Nil	1,46,391.00	Nil	Nil	Nil	1,46,391.00	Nil
Repairing Expense	Nil	59,535.00	Nil	Nil	Nil	59,535.00	26,895.00
Honorarium for IT person	Nil	15,000.00	Nil	Nil	Nil	15,000.00	Nil
VAT	Nil	3,790.00	Nil	Nil	Nil	3,790.00	Nil
Rebet	Nil	24,678.00	Nil	Nil	Nil	24,678.00	Nil
Miscellaneous	Nil	44,830.00	Nil	Nil	Nil	44,830.00	54,621.00
Interest on Members Savings deposits	Nil	7,91,211.00	Nil	Nil	Nil	7,91,211.00	Nil
Interest on Staff security	Nil	7,536.00	Nil	Nil	Nil	7,536.00	Nil
LLPE	Nil	3,21,696.00	Nil	Nil	Nil	3,21,696.00	Nil



## Statement of Comprehensive Income

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Expenditure</b>							
<b>ARAD</b>							
<b>Project Activities/Pogramme Expense</b>							
Follow up Workshops and Meetings	Nil	Nil	2,57,965.00	Nil	Nil	2,57,965.00	7,76,233.00
Capacity Enhancement of BRPs and Community Leaders	Nil	Nil	4,14,121.00	Nil	Nil	4,14,121.00	16,43,449.00
Research and Information Support	Nil	Nil	Nil	Nil	Nil	Nil	1,78,151.00
Knowledge Management	Nil	Nil	Nil	Nil	Nil	Nil	3,42,900.00
Capacity Enhancement for Social Peace and Harmony	Nil	Nil	29,056.00	Nil	Nil	29,056.00	25,38,671.00
Policy Advocacy	Nil	Nil	10,59,357.00	Nil	Nil	10,59,357.00	23,73,071.00
Campaign on Gender Justice	Nil	Nil	3,61,255.00	Nil	Nil	3,61,255.00	6,79,864.00
Programme Staff	Nil	Nil	34,92,980.00	Nil	Nil	Nil	59,06,928.00
Action Research for Alternative Development	Nil	Nil	2,72,260.00	Nil	Nil	2,72,260.00	Nil
Societal Peace and Harmony	Nil	Nil	71,560.00	Nil	Nil	71,560.00	Nil
Climate Change and Biodiversity	Nil	Nil	2,21,277.00	Nil	Nil	2,21,277.00	Nil
Travel Costs and DA	Nil	Nil	2,10,690.00			2,10,690.00	Nil
<b>Coordination and Administrative cost</b>				Nil	Nil		
Coordination and Administrative Staff	Nil	Nil	8,10,000.00	Nil	Nil	8,10,000.00	14,56,000.00
Recurrent Cost (Rangamati, Bandarban & Khagrachari)	Nil	Nil	5,21,201.00	Nil	Nil	5,21,201.00	9,25,158.00
Office Running Cost (Rangamati, Bandarban, Khagrachari & Dhaka)	Nil	Nil	7,40,905.00	Nil	Nil	7,40,905.00	Nil
<b>External Consultancy and Evaluation</b>				Nil	Nil		
External Evaluation	Nil	Nil	Nil	Nil	Nil	Nil	1,25,131.00
Local consultants/AR Khan (including tax)	Nil	Nil	1,81,500.00	Nil	Nil	1,81,500.00	5,61,400.00
PIMC Meeting	Nil	Nil	Nil	Nil	Nil	Nil	1,25,233.00
Reserve (Audit fee)	Nil	Nil	Nil			Nil	1,15,000.00
<b>Human Resources</b>				Nil	Nil		
Programme Staff	Nil	Nil	35,00,800.00	Nil	Nil	35,00,800.00	Nil
Coordination and Administrative Staff	Nil	Nil	8,87,940.00	Nil	Nil	8,87,940.00	Nil
Partial Salaries of Two Directors	Nil	Nil	1,80,000.00			1,80,000.00	Nil





## Statement of Comprehensive Income

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Expenditure</b>							
<b>MJF</b>				Nil	Nil		
Executive Director/Chief Executive Salary	Nil	Nil	Nil	32,347.00	Nil	32,347.00	2,44,345.00
Office Support Staff Salary	Nil	Nil	Nil	22,707.00	Nil	22,707.00	1,24,258.00
Project Accounts Officer Salary	Nil	Nil	Nil	93,172.00	Nil	93,172.00	5,19,570.00
Audit Fee	Nil	Nil	Nil	14,510.00	Nil	14,510.00	Nil
Bank Charge	Nil	Nil	Nil	1,451.00	Nil	1,451.00	Nil
Monitoring & Evaluation	Nil	Nil	Nil	67,578.00	Nil	67,578.00	Nil
Gas Bill	Nil	Nil	Nil	Nil	Nil	Nil	3,950.00
Electricity Bill	Nil	Nil	Nil	Nil	Nil	Nil	21,400.00
Cleaning Materials Bill	Nil	Nil	Nil	Nil	Nil	Nil	5,748.00
Printing Materials, Toner & Com. Paper	Nil	Nil	Nil	Nil	Nil	Nil	24,741.00
Stationeries Supplies & Photocopy	Nil	Nil	Nil	Nil	Nil	Nil	19,401.00
Newspapers Monthly	Nil	Nil	Nil	Nil	Nil	Nil	5,264.00
Project Coordinator Salary	Nil	Nil	Nil	95,916.00	Nil	95,916.00	5,24,874.00
Community Mobilizes Salary	Nil	Nil	Nil	2,61,090.00	Nil	2,61,090.00	14,28,744.00
M & EO Salary	Nil	Nil	Nil	Nil	Nil	Nil	3,81,737.00
Technical officer Salary	Nil	Nil	Nil	45,089.00	Nil	45,089.00	2,46,628.00
Mali Salary	Nil	Nil	Nil	20,807.00	Nil	20,807.00	1,13,833.00
Project Officers Salary	Nil	Nil	Nil	39,890.00	Nil	39,890.00	2,18,178.00
Project Facilitators Salary	Nil	Nil	Nil	34,668.00	Nil	34,668.00	1,89,710.00
Salary SPO	Nil	Nil	Nil	11,677.00	Nil	11,677.00	Nil
Office Rent	Nil	Nil	Nil	8,000.00	Nil	8,000.00	2,56,500.00
Mobile, Telephone, E-mail & Courier	Nil	Nil	Nil	Nil	Nil	Nil	59,311.00
Fuel & Oil, Vehicles and Garden Generator	Nil	Nil	Nil	Nil	Nil	Nil	20,202.00
Repair & Maintenance for Vehicles & Generator	Nil	Nil	Nil	Nil	Nil	Nil	3,300.00
Traveling, Lodging & Perdiem	Nil	Nil	Nil	Nil	Nil	Nil	3,18,114.00
Staff & Organization Development (MJF)	Nil	Nil	Nil	Nil	Nil	Nil	23,180.00
Staff Group/Coordination Meeting	Nil	Nil	Nil	1,000.00	Nil	1,000.00	15,555.00
Staff Development & Capacity Building-SPO	Nil	Nil	Nil	Nil	Nil	Nil	19,710.00
Support for Homestead Gardening	Nil	Nil	Nil	Nil	Nil	Nil	1,30,771.00
Quarterly Meeting	Nil	Nil	Nil	Nil	Nil	Nil	23,493.00
Monthly GSK Meeting	Nil	Nil	Nil	4,938.00	Nil	4,938.00	81,296.00
Research on Talik shastra and Publication	Nil	Nil	Nil	Nil	Nil	Nil	1,43,175.00
International Indigenous, Mother tongue, Women & Victory day	Nil	Nil	Nil	Nil	Nil	Nil	23,000.00
Conduct Monthly group Meetings and session on Human right, women rights, women rights, Child rights, SVAW, RTI and traditional Law	Nil	Nil	Nil	Nil	Nil	Nil	58,285.00

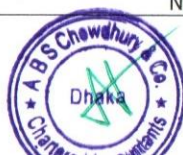




## Statement of Comprehensive Income

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Expenditure</b>							
Organize cultural program/events	Nil	Nil	Nil	Nil	Nil	Nil	14,990.00
Half yearly consultation meeting with LGIs, TCL and stakeholder	Nil	Nil	Nil	Nil	Nil	Nil	3,990.00
Organize yearly youth fair/summit/camp	Nil	Nil	Nil	Nil	Nil	Nil	29,996.00
Day Observance, Gathering, Rally (IWD,NYD,HR)	Nil	Nil	Nil	Nil	Nil	Nil	3,995.00
Overhead	Nil	Nil	Nil	Nil	Nil	Nil	1,16,153.00
Hanging banner/festoons	Nil	Nil	Nil	Nil	Nil	Nil	11,700.00
Street theater	Nil	Nil	Nil	Nil	Nil	Nil	4,995.00
<b>Alokita</b>							
Day Long project staff foundation training on project implementation strategy	Nil	Nil	Nil	Nil	12,095.00	12,095.00	Nil
Day Long orientation program on overall project goal, objective and implementation strategy for LSPs.	Nil	Nil	Nil	Nil	14,658.00	14,658.00	Nil
Conduct a HHs survey in the project area; (Questionnaire, stationary, printing, competition, etc.)	Nil	Nil	Nil	Nil	24,750.00	24,750.00	Nil
Project launching workshop at the Upz. Level to be participated by stakeholders at the Upz. Level.	Nil	Nil	Nil	Nil	29,578.00	29,578.00	Nil
Orientation & formation of PLDs	Nil	Nil	Nil	Nil	32,306.00	32,306.00	Nil
Monthly staff coordination meeting	Nil	Nil	Nil	Nil	33,290.00	33,290.00	Nil
Conduct quarterly coordination meeting with PLDCs	Nil	Nil	Nil	Nil	42,000.00	42,000.00	Nil
To provide 15 skill training on crops to the targeted HHs	Nil	Nil	Nil	Nil	1,82,685.00	1,82,685.00	Nil
To provide 15 skill training on Livestock.	Nil	Nil	Nil	Nil	1,82,685.00	1,82,685.00	Nil
Provide grant equivalent 14000BDT for package of livelihood, livestock & mixed package to 523 HHs	Nil	Nil	Nil	Nil	73,22,000.00	73,22,000.00	Nil
Training on repair and maintenance of power pump (10) persons in each training.	Nil	Nil	Nil	Nil	10,000.00	10,000.00	Nil
Training on repair and maintenance of tube well (20) persons in each training.	Nil	Nil	Nil	Nil	13,850.00	13,850.00	Nil
Provide 7 water pump machines with a capacity of 4 HP to PLDC(App. 25000 BDT for each Machine	Nil	Nil	Nil	Nil	1,33,000.00	1,33,000.00	Nil
Provide 15 nos. tube well renovation/Installation (App.) 25000 BDT per tube well.	Nil	Nil	Nil	Nil	3,75,000.00	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	Nil	Nil	Nil	Nil	45,235.00	45,235.00	Nil





## Statement of Comprehensive Income

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Expenditure</b>							
Follow-up Meeting With PLDC(New Head for Extended Period)	Nil	Nil	Nil	Nil	9,000.00	9,000.00	Nil
Project Closing Ceremony (New Head for Extended Period)	Nil	Nil	Nil	Nil	24,000.00	24,000.00	Nil
<b>Human Resources, Operational and Management:</b>							
<b>Salaries &amp; Benefits:</b>							
Chief Executive Officer-Partial	Nil	Nil	Nil	Nil	1,20,323.00	1,20,323.00	Nil
Project Coordinator	Nil	Nil	Nil	Nil	2,96,639.00	2,96,639.00	Nil
Technical Officer (Agriculture)	Nil	Nil	Nil	Nil	2,30,645.00	2,30,645.00	Nil
Technical Officer (Livestock)	Nil	Nil	Nil	Nil	31,500.00	31,500.00	Nil
Finance & Admin Officer	Nil	Nil	Nil	Nil	1,72,984.00	1,72,984.00	Nil
Community Facilitators (6)	Nil	Nil	Nil	Nil	7,08,774.00	7,08,774.00	Nil
Local Service Providers (LSP-Partial (16)	Nil	Nil	Nil	Nil	4,61,296.00	4,61,296.00	Nil
Support Staff	Nil	Nil	Nil	Nil	72,000.00	72,000.00	Nil
<b>Travel and DSA</b>							
Chief Executive Officer	Nil	Nil	Nil	Nil	36,097.00	36,097.00	Nil
Project Coordinator	Nil	Nil	Nil	Nil	36,097.00	36,097.00	Nil
Technical Officer (Agriculture)	Nil	Nil	Nil	Nil	23,065.00	23,065.00	Nil
Finance & Admin Officer (New Head for Extended Period)	Nil	Nil	Nil	Nil	5,000.00	5,000.00	Nil
Community Facilitators	Nil	Nil	Nil	Nil	81,096.00	81,096.00	Nil
Local Service Providers	Nil	Nil	Nil	Nil	92,256.00	92,256.00	Nil
<b>Local Office Operations/Action Cost</b>							
Office Rent (Upz. Office-1)	Nil	Nil	Nil	Nil	55,200.00	55,200.00	Nil
Monthly Mobile Allowance for Staff	Nil	Nil	Nil	Nil	39,739.00	39,739.00	Nil
Internet Bill	Nil	Nil	Nil	Nil	8,386.00	8,386.00	Nil
Utilities (Electricity, Gas, Water & Clearing)	Nil	Nil	Nil	Nil	13,762.00	13,762.00	Nil
Stationary, Photocopy & Printing	Nil	Nil	Nil	Nil	22,072.00	22,072.00	Nil
Bank Charge	Nil	Nil	Nil	Nil	7,732.00	7,732.00	Nil
Depreciation	26,247.00	1,34,837.00	79,213.00	68,786.00	Nil	3,09,083.00	3,98,582.00
<b>Total Expenditure</b>	<b>12,55,700.00</b>	<b>72,10,867.00</b>	<b>1,32,92,080.00</b>	<b>8,23,618.00</b>	<b>1,10,00,795.00</b>	<b>3,35,83,060.00</b>	<b>17,17,346.00</b>
Excess of Income over Expenditure	(6,52,588.00)	13,12,797.00	57,68,283.00	(1,00,237.00)	2,85,119.00	66,13,374.00	2,72,19,145.00
<b>Total Income</b>	<b>6,03,112.00</b>	<b>85,23,664.00</b>	<b>1,90,60,363.00</b>	<b>7,23,381.00</b>	<b>1,12,85,914.00</b>	<b>4,01,96,434.00</b>	<b>2,89,36,491.00</b>

Finance Secretary  
CIPD

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



Chief Executive Officer  
CIPD

*A B S Chowdhury*  
**A B S Chowdhury & CO.**  
Chartered Accountants



## Center for Integrated Programme and Development (CIPD)

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

### Consolidated Receipts & Payments Account

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Receipts</b>							
<b>Opening Balance 1-1-17</b>							
Cash in hand	7,094.00	48,027.00	2,105.00	2,608.00	Nil	59,834.00	1,07,238.00
Cash at Bank	10,14,898.00	4,86,736.00	35,93,801.00	28,843.00	Nil	51,24,278.00	32,51,952.00
<b>General Fund</b>							
Advance	Nil	Nil	46,795.00	Nil	Nil	46,795.00	37,479.00
Grants Received	Nil	Nil	1,90,51,063.00	7,23,381.00	1,12,80,000.00	3,10,54,444.00	2,27,31,366.00
Bank Interest	2,140.00	88.00	9,300.00	Nil	5,914.00	17,442.00	56,612.00
Sales of Garden Fruits	Nil	Nil	Nil	Nil	Nil	Nil	8,000.00
Sales of Medicine Plant	Nil	Nil	Nil	Nil	Nil	Nil	7,000.00
Profit from loan	82,490.00	Nil	Nil	Nil	Nil	82,490.00	4,82,260.00
Service Charge from (MCP)	Nil	Nil	Nil	Nil	Nil	Nil	54,080.00
Solar (Monisha)	1,75,000.00	Nil	Nil	Nil	Nil	1,75,000.00	1,45,713.00
Shakti Chula	12,000.00	Nil	Nil	Nil	Nil	12,000.00	1,25,300.00
Member Fee	7,200.00	Nil	Nil	Nil	Nil	7,200.00	7,200.00
Office Rent Received	1,21,000.00	Nil	Nil	Nil	Nil	1,21,000.00	1,87,000.00
Overhead	Nil	Nil	Nil	Nil	Nil	Nil	94,131.00
Donation Received	1,01,582.00	Nil	Nil	Nil	Nil	1,01,582.00	13,000.00
Others Income	1,01,700.00	Nil	Nil	Nil	Nil	1,01,700.00	900.00
Security Money Received	50,000.00	Nil	Nil	Nil	Nil	50,000.00	2,60,000.00
Sales of Land & House	10,00,000.00	Nil	Nil	Nil	Nil	10,00,000.00	Nil
Loan Realization	19,25,510.00	Nil	Nil	Nil	Nil	19,25,510.00	25,43,900.00
FDR	Nil	Nil	Nil	Nil	Nil	Nil	10,00,000.00
FDR Interest	Nil	Nil	Nil	Nil	Nil	Nil	3,28,944.00
Fund Received from MJF	4,38,716.00	Nil	Nil	Nil	Nil	4,38,716.00	86,497.00
Fund Received from ARAD	30,61,726.00	Nil	Nil	Nil	Nil	30,61,726.00	1,73,99,402.00
Fund Received Future Carbon	Nil	Nil	Nil	Nil	Nil	Nil	2,95,300.00
Fund Received from UNDP	87,45,950.00	Nil	Nil	Nil	Nil	87,45,950.00	16,12,900.00
<b>Micro Finance</b>							
Loan Recovery from Member	Nil	6,42,45,635.00	Nil	Nil	Nil	6,42,45,635.00	4,97,85,733.00
Encashment of FDR	Nil	5,89,423.00	Nil	Nil	Nil	5,89,423.00	1,13,000.00
Other Loan Recover	Nil	43,459.00	Nil	Nil	Nil	43,459.00	2,69,480.00
Loan Received from PKSf	Nil	1,66,00,000.00	Nil	Nil	Nil	1,66,00,000.00	84,00,000.00
Members Savings Collection	Nil	88,24,812.00	Nil	Nil	Nil	88,24,812.00	70,74,587.00
Loan from CIPD	Nil	1,00,000.00	Nil	Nil	Nil	1,00,000.00	7,00,000.00
Members Welfare Fund	Nil	7,55,760.00	Nil	Nil	Nil	7,55,760.00	5,66,620.00
Staff Security Fund	Nil	89,750.00	Nil	Nil	Nil	89,750.00	42,000.00





## Consolidated Receipts & Payments Account

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Receipts</b>							
Service Charge on Loan	Nil	83,41,864.00	Nil	Nil	Nil	83,41,864.00	64,58,590.00
service Charge on Staff loan	Nil	120.00	Nil	Nil	Nil	120.00	10,503.00
Interest on Member Savings FDR	Nil	9,533.00	Nil	Nil	Nil	9,533.00	Nil
Interest on DMF	Nil	1,881.00	Nil	Nil	Nil	1,881.00	Nil
Member Security fund	Nil	Nil	Nil	Nil	Nil	Nil	3,29,400.00
Admission fee	Nil	16,340.00	Nil	Nil	Nil	16,340.00	9,080.00
Sale of Form and Passbook	Nil	20,360.00	Nil	Nil	Nil	20,360.00	21,800.00
Sale for loan Form	Nil	17,035.00	Nil	Nil	Nil	17,035.00	2,708.00
Encashment of LLP	Nil	101.00	Nil	Nil	Nil	101.00	11,515.00
Other Income	Nil	Nil	Nil	Nil	Nil	Nil	500.00
<b>ARAD</b>							
Loan Received RD-CHT Staff Welfare Fund	Nil	Nil	4,02,000.00	Nil	Nil	4,02,000.00	Nil
<b>Alokita</b>							
Contribution from CIPD	Nil	Nil	Nil	Nil	62,230.00	62,230.00	Nil
Loan Received from the CIPD	Nil	Nil	Nil	Nil	27,770.00	27,770.00	Nil
	<b>1,68,47,006.00</b>	<b>10,01,90,924.00</b>	<b>2,31,05,064.00</b>	<b>7,54,832.00</b>	<b>1,13,75,914.00</b>	<b>15,22,73,740.00</b>	<b>12,46,31,693.00</b>
<b>Payments</b>							
<b>General Fund</b>							
Salary & Allowances	57,000.00	Nil	Nil	Nil	Nil	57,000.00	1,78,333.00
Newspaper Bill	1,180.00	Nil	Nil	Nil	Nil	1,180.00	3,270.00
Office Rent	1,02,500.00	Nil	Nil	Nil	Nil	1,02,500.00	1,30,000.00
Communication (Telephone, Post, Courier, Mobile & Electricity)	4,882.00	Nil	Nil	Nil	Nil	4,882.00	4,568.00
Electricity	Nil	Nil	Nil	Nil	Nil	Nil	12,530.00
Entertainment	56,731.00	Nil	Nil	Nil	Nil	56,731.00	5,374.00
Office Maintenance cost/ Electricity/Water/Cleaning Materials	70.00	Nil	Nil	Nil	Nil	70.00	21,573.00
Boat & Sported Boat Cost	24,920.00	Nil	Nil	Nil	Nil	24,920.00	Nil
Repairing & Maintenance	5,400.00	Nil	Nil	Nil	Nil	5,400.00	11,045.00
Picnic Cost	1,00,000.00	Nil	Nil	Nil	Nil	1,00,000.00	Nil
Photocopy, Printing & Stationery	5,563.00	Nil	Nil	Nil	Nil	5,563.00	8,766.00
Mela for Shakti Chula	Nil	Nil	Nil	Nil	Nil	Nil	2,71,163.00
Day Observation	5,970.00	Nil	Nil	Nil	Nil	5,970.00	10,490.00
Honorarium (Sarasi Dewan)	Nil	Nil	Nil	Nil	Nil	Nil	11,000.00
Honorarium (Subir Chakma)	Nil	Nil	Nil	Nil	Nil	Nil	12,000.00
Training, Meeting, AGM & Workshop	37,222.00	Nil	Nil	Nil	Nil	37,222.00	1,01,766.00
Tube-well Cost	41,000.00	Nil	Nil	Nil	Nil	41,000.00	51,280.00
Purchasing of Mobile Tap	2,390.00	Nil	Nil	Nil	Nil	2,390.00	21,000.00
Video Dissemination (Safansi)	3,09,602.00	Nil	Nil	Nil	Nil	3,09,602.00	Nil





## Consolidated Receipts & Payments Account

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Payments</b>							
Garden Development	43,204.00	Nil	Nil	Nil	Nil	43,204.00	76,430.00
TA/DA	1,400.00	Nil	Nil	Nil	Nil	1,400.00	46,699.00
Bank Charge	8,098.00	Nil	Nil	Nil	Nil	8,098.00	7,867.00
Audit Fee	20,400.00	Nil	Nil	Nil	Nil	20,400.00	24,000.00
Donation Payment	1,04,230.00	Nil	Nil	Nil	Nil	1,04,230.00	82,852.00
Project Cost	35,000.00	Nil	Nil	Nil	Nil	35,000.00	23,162.00
Vat & Tax	3,600.00	Nil	Nil	Nil	Nil	3,600.00	Nil
Overhead Cost	2,075.00	Nil	Nil	Nil	Nil	2,075.00	Nil
Oil & Fuel Cost	2,770.00	Nil	Nil	Nil	Nil	2,770.00	Nil
Purchase of LED TV	74,307.00	Nil	Nil	Nil	Nil	74,307.00	Nil
Purchase Shakti chula	Nil	Nil	Nil	Nil	Nil	Nil	3,36,000.00
Purchase SOLAR	1,62,000.00	Nil	Nil	Nil	Nil	1,62,000.00	2,94,300.00
Purchase of Stile Almira	Nil	Nil	Nil	Nil	Nil	Nil	11,500.00
Purchase of UPS	Ni	Nil	Nil	Nil	Nil	Ni	6,840.00
Purchase Hard Disk	5,820.00	Nil	Nil	Nil	Nil	5,820.00	Nil
CIPD Building Construction	24,19,835.00	Nil	Nil	Nil	Nil	24,19,835.00	Nil
Other Cost	14,636.00	Nil	Nil	Nil	Nil	14,636.00	37,250.00
Fund (Transfer) to ARAD Project	30,61,726.00	Nil	Nil	Nil	Nil	30,61,726.00	1,73,99,402.00
Fund (Transfer) to Allokita Project	87,45,950.00	Nil	Nil	Nil	Nil	87,45,950.00	16,12,900.00
Honorarium/Bonus of CIPD Members	80,000.00	Nil	Nil	Nil	Nil	80,000.00	72,000.00
Loan Paid to Project	9,20,806.00	Nil	Nil	Nil	Nil	9,20,806.00	Nil
Loan Recovery	2,00,000.00	Nil	Nil	Nil	Nil	2,00,000.00	9,19,400.00
Land of CIPD	Nil	Nil	Nil	Nil	Nil	Nil	27,79,000.00
Advance to Jana Lal Chakma	Nil	Nil	Nil	Nil	Nil	Nil	1,50,000.00
Security Money Refunded	36,000.00	Nil	Nil	Nil	Nil	36,000.00	Nil
<b>Micro Finance</b>							
Purchase of Fixed Assets	Nil	1,68,550.00	Nil	Nil	Nil	1,68,550.00	1,12,280.00
Loan Disbursed to Member	Nil	7,89,42,000.00	Nil	Nil	Nil	7,89,42,000.00	5,78,04,000.00
Investment in FDR (Members Savings)	Nil	1,14,000.00	Nil	Nil	Nil	1,14,000.00	2,50,000.00
Loan Refunded to PKSF(Principal):	Nil	77,48,333.00	Nil	Nil	Nil	77,48,333.00	51,30,000.00
Members Savings Refund	Nil	51,99,887.00	Nil	Nil	Nil	51,99,887.00	45,11,623.00
Loan refund to CIPD	Nil	8,53,316.00	Nil	Nil	Nil	8,53,316.00	8,50,000.00
Paid to Accounts Payable	Nil	43,483.00	Nil	Nil	Nil	43,483.00	21,300.00
Audit Fee	Nil	Nil	Nil	Nil	Nil	Nil	17,250.00
Welfare Fund Refund	Nil	6,49,979.00	Nil	Nil	Nil	6,49,979.00	4,20,158.00
Member Security fund Refund	Nil	1,56,710.00	Nil	Nil	Nil	1,56,710.00	1,72,240.00
Staff security fund refunded	Nil	25,052.00	Nil	Nil	Nil	25,052.00	26,928.00
Payment accrued Interest on CIPD Loan	Nil	1,02,543.00	Nil	Nil	Nil	1,02,543.00	Nil
Service Charge Paid to PKSF	Nil	9,28,222.00	Nil	Nil	Nil	9,28,222.00	6,28,100.00
Advance Office Rent	Nil	Nil	Nil	Nil	Nil	Nil	50,000.00





## Consolidated Receipts & Payments Account

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Payments</b>							
DMFE	Nil	Nil	Nil	Nil	Nil	Nil	72,500.00
Sangrakkita Tahabil Fund FDR	Nil	Nil	Nil	Nil	Nil	Nil	1,80,000.00
Salaries Allowance	Nil	29,35,359.00	Nil	Nil	Nil	29,35,359.00	20,49,947.00
Festival Bonus	Nil	2,37,557.00	Nil	Nil	Nil	2,37,557.00	1,68,545.00
Traveling & Conveyance	Nil	3,77,375.00	Nil	Nil	Nil	3,77,375.00	2,44,653.00
Office Rent	Nil	1,75,500.00	Nil	Nil	Nil	1,75,500.00	1,33,060.00
Bank Charge & DD Charge	Nil	25,295.00	Nil	Nil	Nil	25,295.00	19,841.00
Entertainment	Nil	71,390.00	Nil	Nil	Nil	71,390.00	50,009.00
Meeting/Seminar	Nil	9,405.00	Nil	Nil	Nil	9,405.00	19,710.00
Overtime/Closing Bill	Nil	Nil	Nil	Nil	Nil	Nil	4,050.00
Telephone & Postage	Nil	23,254.00	Nil	Nil	Nil	23,254.00	26,529.00
Training expense	Nil	21,883.00	Nil	Nil	Nil	21,883.00	31,262.00
Executive members conveyance	Nil	44,300.00	Nil	Nil	Nil	44,300.00	11,600.00
MRA License fee	Nil	5,750.00	Nil	Nil	Nil	5,750.00	5,750.00
Office Stationery & Photocopy	Nil	Nil	Nil	Nil	Nil	Nil	46,142.00
Printing Stationery	Nil	1,88,962.00	Nil	Nil	Nil	1,88,962.00	84,104.00
Electricity Expense	Nil	52,494.00	Nil	Nil	Nil	52,494.00	59,905.00
Fuel Expense	Nil	1,02,070.00	Nil	Nil	Nil	1,02,070.00	1,09,661.00
News Paper Expense	Nil	4,000.00	Nil	Nil	Nil	4,000.00	3,060.00
Work aid Expense	Nil	Nil	Nil	Nil	Nil	Nil	18,480.00
Donation	Nil	13,500.00	Nil	Nil	Nil	13,500.00	38,300.00
Legal Fee	Nil	10,000.00	Nil	Nil	Nil	10,000.00	300.00
Cost Sharing (Samriddhi Program )	Nil	3,50,000.00	Nil	Nil	Nil	3,50,000.00	2,00,000.00
Water Expense	Nil	8,360.00	Nil	Nil	Nil	8,360.00	7,000.00
Software Expense	Nil	9,405.00	Nil	Nil	Nil	9,405.00	27,200.00
Food Cost	Nil	1,46,391.00	Nil	Nil	Nil	1,46,391.00	Nil
Repairing Expense	Nil	59,535.00	Nil	Nil	Nil	59,535.00	26,895.00
Honorarium for IT person	Nil	15,000.00	Nil	Nil	Nil	15,000.00	Nil
VAT	Nil	3,790.00	Nil	Nil	Nil	3,790.00	Nil
Rebet	Nil	24,678.00	Nil	Nil	Nil	24,678.00	Nil
Miscellaneous	Nil	44,830.00	Nil	Nil	Nil	44,830.00	54,621.00
<b>ARAD</b>							
<b>Project Activities/Pogramme Expense</b>							
Follow up Workshops and Meetings	Nil	Nil	2,57,965.00	Nil	Nil	2,57,965.00	7,76,233.00
Capacity Enhancement of BRPs and Community Leaders	Nil	Nil	4,14,121.00	Nil	Nil	4,14,121.00	16,43,449.00
Research and Information Support	Nil	Nil	Nil	Nil	Nil	Nil	1,78,151.00
Knowledge Management	Nil	Nil	Nil	Nil	Nil	Nil	3,42,900.00
Capacity Enhancement for Social Peace and Harmony	Nil	Nil	29,056.00	Nil	Nil	29,056.00	25,38,671.00





## Consolidated Receipts & Payments Account

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Payments</b>				Nil	Nil		
Policy Advocacy	Nil	Nil	10,59,357.00	Nil	Nil	10,59,357.00	23,73,071.00
Campaign on Gender Justice	Nil	Nil	3,61,255.00	Nil	Nil	3,61,255.00	6,79,864.00
Programme Staff	Nil	Nil	34,92,980.00	Nil	Nil	Nil	59,06,928.00
Action Research for Alternative Development	Nil	Nil	Nil	Nil	Nil	2,72,260.00	Nil
Societal Peace and Harmony	Nil	Nil	71,560.00	Nil	Nil	71,560.00	Nil
Climate Change and Biodiversity	Nil	Nil	2,21,277.00	Nil	Nil	2,21,277.00	Nil
Travel Costs and DA	Nil	Nil	2,10,690.00			2,10,690.00	Nil
<b>Coordination and Administrative cost</b>				Nil	Nil		
Coordination and Administrative Staff	Nil	Nil	8,10,000.00	Nil	Nil	8,10,000.00	14,56,000.00
Recurrent Cost (Rangamati, Bandarban & Khagrachari)	Nil	Nil	5,21,201.00	Nil	Nil	5,21,201.00	9,25,158.00
Office Running Cost (Rangamati, Bandarban, Khagrachari & Dhaka)	Nil	Nil	7,40,905.00	Nil	Nil	7,40,905.00	Nil
<b>External Consultancy and Evaluation</b>				Nil	Nil		
External Evaluation	Nil	Nil	Nil	Nil	Nil	Nil	1,25,131.00
Local consultants/AR Khan (including tax)	Nil	Nil	1,81,500.00	Nil	Nil	1,81,500.00	5,61,400.00
PIMC Meeting	Nil	Nil	Nil	Nil	Nil	Nil	1,25,233.00
Reserve (Audit fee)	Nil	Nil	Nil			Nil	1,15,000.00
<b>Human Resources</b>				Nil	Nil		
Programme Staff	Nil	Nil	35,00,800.00	Nil	Nil	35,00,800.00	Nil
Coordination and Administrative Staff	Nil	Nil	8,87,940.00	Nil	Nil	8,87,940.00	Nil
Partial Salaries of Two Directors	Nil	Nil	1,80,000.00			1,80,000.00	Nil
<b>Procurement</b>				Nil	Nil		
Office Equipment, Vehicles, Furniture etc.	Nil	Nil	10,75,862.00	Nil	Nil	10,75,862.00	Nil
Advance & Deposit	Nil	Nil	65,945.00	Nil	Nil	65,945.00	Nil
<b>MJF</b>							
Executive Director/Chief Executive Salary	Nil	Nil	Nil	32,347.00	Nil	32,347.00	2,44,345.00
Office Support Staff Salary	Nil	Nil	Nil	22,707.00	Nil	22,707.00	1,24,258.00
Project Accounts Officer Salary	Nil	Nil	Nil	93,172.00	Nil	93,172.00	5,19,570.00
Audit Fee	Nil	Nil	Nil	14,510.00	Nil	14,510.00	Nil
Bank Charge	Nil	Nil	Nil	1,451.00	Nil	1,451.00	Nil
Monitoring & Evaluation	Nil	Nil	Nil	67,578.00	Nil	67,578.00	Nil
Gas Bill	Nil	Nil	Nil	Nil	Nil	Nil	3,950.00
Electricity Bill	Nil	Nil	Nil	Nil	Nil	Nil	21,400.00
Cleaning Materials Bill	Nil	Nil	Nil	Nil	Nil	Nil	5,748.00
Printing Materials, Toner & Com. Paper	Nil	Nil	Nil	Nil	Nil	Nil	24,741.00
Stationeries Supplies & Photocopy	Nil	Nil	Nil	Nil	Nil	Nil	19,401.00
Newspapers Monthly	Nil	Nil	Nil	Nil	Nil	Nil	5,264.00
Project Coordinator Salary	Nil	Nil	Nil	95,916.00	Nil	95,916.00	5,24,874.00
Community Mobilizes Salary	Nil	Nil	Nil	2,61,090.00	Nil	2,61,090.00	14,28,744.00





## Consolidated Receipts & Payments Account

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Payments</b>							
M & EO Salary	Nil	Nil	Nil	Nil	Nil	Nil	3,81,737.00
Technical officer Salary	Nil	Nil	Nil	45,089.00	Nil	45,089.00	2,46,628.00
Mali Salary	Nil	Nil	Nil	20,807.00	Nil	20,807.00	1,13,833.00
Project Officers Salary	Nil	Nil	Nil	39,890.00	Nil	39,890.00	2,18,178.00
Project Facilitators Salary	Nil	Nil	Nil	34,668.00	Nil	34,668.00	1,89,710.00
Salary SPO	Nil	Nil	Nil	11,677.00	Nil	11,677.00	Nil
Office Rent	Nil	Nil	Nil	8,000.00	Nil	8,000.00	2,56,500.00
Mobile, Telephone, E-mail & Courier	Nil	Nil	Nil	Nil	Nil	Nil	59,311.00
Fuel & Oil, Vehicles and Garden Generator	Nil	Nil	Nil	Nil	Nil	Nil	20,202.00
Repair & Maintenance for Vehicles & Generator	Nil	Nil	Nil	Nil	Nil	Nil	3,300.00
Traveling, Lodging & Perdiem	Nil	Nil	Nil	Nil	Nil	Nil	3,18,114.00
Staff & Organization Development (MJF)	Nil	Nil	Nil	Nil	Nil	Nil	23,180.00
Staff Group/Coordination Meeting	Nil	Nil	Nil	1,000.00	Nil	1,000.00	15,555.00
Staff Development & Capacity Building-SPO	Nil	Nil	Nil	Nil	Nil	Nil	19,710.00
Support for Homestead Gardening	Nil	Nil	Nil	Nil	Nil	Nil	1,30,771.00
Quarterly Meeting	Nil	Nil	Nil	Nil	Nil	Nil	23,493.00
Monthly GSK Meeting	Nil	Nil	Nil	4,938.00	Nil	4,938.00	81,296.00
Research on Talik shastra and Publication	Nil	Nil	Nil	Nil	Nil	Nil	1,43,175.00
International Indigenous, Mother tongue, Women & Victory day	Nil	Nil	Nil	Nil	Nil	Nil	23,000.00
Conduct Monthly group Meetings and session on Human right, women rights, women rights, Child rights, SVAW, RTI and traditional Law	Nil	Nil	Nil	Nil	Nil	Nil	58,285.00
Organize cultural program/events	Nil	Nil	Nil	Nil	Nil	Nil	14,990.00
Half yearly consultation meeting with LGIs, TCL and stakeholder	Nil	Nil	Nil	Nil	Nil	Nil	3,990.00
Organize yearly youth fair/summit/camp	Nil	Nil	Nil	Nil	Nil	Nil	29,996.00
Day Observance, Gathering, Rally (IWD,NYD,HR)	Nil	Nil	Nil	Nil	Nil	Nil	3,995.00
Overhead	Nil	Nil	Nil	Nil	Nil	Nil	1,16,153.00
Hanging banner/festoons	Nil	Nil	Nil	Nil	Nil	Nil	11,700.00
Street theater	Nil	Nil	Nil	Nil	Nil	Nil	4,995.00
Advance	Nil	Nil	Nil	Nil	Nil	Nil	1,221.00
<b>Alokita</b>							
Day Long project staff foundation training on project implementation strategy	Nil	Nil	Nil	Nil	12,095.00	12,095.00	Nil
Day Long orientation program on overall project goal, objective and implementation strategy for LSPs.	Nil	Nil	Nil	Nil	14,658.00	14,658.00	Nil
Conduct a HHs survey in the project area; (Questionnaire, stationary, printing, competition, etc.)	Nil	Nil	Nil	Nil	24,750.00	24,750.00	Nil





## Consolidated Receipts & Payments Account

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Payments</b>							
Project launching workshop at the Upz. Level to be participated by stakeholders at the Upz. Level.	Nil	Nil	Nil	Nil	29,578.00	29,578.00	Nil
Orientation & formation of PLDs	Nil	Nil	Nil	Nil	32,306.00	32,306.00	Nil
Monthly staff coordination meeting	Nil	Nil	Nil	Nil	33,290.00	33,290.00	Nil
Conduct quarterly coordination meeting with PLDCs	Nil	Nil	Nil	Nil	42,000.00	42,000.00	Nil
To provide 15 skill training on crops to the targeted HHs	Nil	Nil	Nil	Nil	1,82,685.00	1,82,685.00	Nil
To provide 15 skill training on Livestock.	Nil	Nil	Nil	Nil	1,82,685.00	1,82,685.00	Nil
Provide grant equivalent 14000BDT for package of livelihood, livestock & mixed package to 523 HHs	Nil	Nil	Nil	Nil	73,22,000.00	73,22,000.00	Nil
Training on repair and maintenance of power pump (10) persons in each training.	Nil	Nil	Nil	Nil	10,000.00	10,000.00	Nil
Training on repair and maintenance of tube well (20) persons in each training.	Nil	Nil	Nil	Nil	13,850.00	13,850.00	Nil
Provide 7 water pump machines with a capacity of 4 HP to PLDC(App. 25000 BDT for each Machine	Nil	Nil	Nil	Nil	1,33,000.00	1,33,000.00	Nil
Provide 15 nos. tube well renovation/Installation (App.) 25000 BDT per tube well.	Nil	Nil	Nil	Nil	3,75,000.00	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	Nil	Nil	Nil	Nil	45,235.00	45,235.00	Nil
Follow-up Meeting With PLDC(New Head for Extended Period)	Nil	Nil	Nil	Nil	9,000.00	9,000.00	Nil
Project Closing Ceremony (New Head for Extended Period)	Nil	Nil	Nil	Nil	24,000.00	24,000.00	Nil
<b>Human Resources, Operational and Management:</b>							
<b>Salaries &amp; Benefits:</b>							
Chief Executive Officer-Partial	Nil	Nil	Nil	Nil	1,20,323.00	1,20,323.00	Nil
Project Coordinator	Nil	Nil	Nil	Nil	2,96,639.00	2,96,639.00	Nil
Technical Officer (Agriculture)	Nil	Nil	Nil	Nil	2,30,645.00	2,30,645.00	Nil
Technical Officer (Livestock)	Nil	Nil	Nil	Nil	31,500.00	31,500.00	Nil
Finance & Admin Officer	Nil	Nil	Nil	Nil	1,72,984.00	1,72,984.00	Nil
Community Facilitators (6)	Nil	Nil	Nil	Nil	7,08,774.00	7,08,774.00	Nil
Local Service Providers (LSP-Partial (16)	Nil	Nil	Nil	Nil	4,61,296.00	4,61,296.00	Nil
Support Staff	Nil	Nil	Nil	Nil	72,000.00	72,000.00	Nil

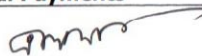




## Consolidated Receipts & Payments Account

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	General Fund	Micro Finance	ARAD	MJF	Alokita	Current Year 31-12-2017	Previous Year 31-12-2016
<b>Payments</b>							
<b>Travel and DSA</b>							
Chief Executive Officer	Nil	Nil	Nil	Nil	36,097.00	36,097.00	Nil
Project Coordinator	Nil	Nil	Nil	Nil	36,097.00	36,097.00	Nil
Technical Officer (Agriculture)	Nil	Nil	Nil	Nil	23,065.00	23,065.00	Nil
Finance & Admin Officer (New Head for Extended Period)	Nil	Nil	Nil	Nil	5,000.00	5,000.00	Nil
Community Facilitators	Nil	Nil	Nil	Nil	81,096.00	81,096.00	Nil
Local Service Providers	Nil	Nil	Nil	Nil	92,256.00	92,256.00	Nil
<b>Local Office Operations/Action Cost</b>							
Office Rent (Upz. Office-1)	Nil	Nil	Nil	Nil	55,200.00	55,200.00	Nil
Monthly Mobile Allowance for Staff	Nil	Nil	Nil	Nil	39,739.00	39,739.00	Nil
Internet Bill	Nil	Nil	Nil	Nil	8,386.00	8,386.00	Nil
Utilities (Electricity, Gas, Water & Clearing)	Nil	Nil	Nil	Nil	13,762.00	13,762.00	Nil
Stationary, Photocopy & Printing	Nil	Nil	Nil	Nil	22,072.00	22,072.00	Nil
Bank Charge	Nil	Nil	Nil	Nil	7,732.00	7,732.00	Nil
Purchase of Computer & Accessories	Nil	Nil	Nil	Nil	49,090.00	49,090.00	Nil
Purchase of UPS	Nil	Nil	Nil	Nil	6,500.00	6,500.00	Nil
Purchase of Digital Camera	Nil	Nil	Nil	Nil	36,900.00	36,900.00	Nil
Purchase of Scanner	Nil	Nil	Nil	Nil	40,000.00	40,000.00	Nil
Purchase of Printer	Nil	Nil	Nil	Nil	16,600.00	16,600.00	Nil
Purchase of Fan	Nil	Nil	Nil	Nil	7,500.00	7,500.00	Nil
Purchase of Cookeries	Nil	Nil	Nil	Nil	5,737.00	5,737.00	Nil
Purchase of Furniture & Fixture	Nil	Nil	Nil	Nil	93,720.00	93,720.00	Nil
Loan Refunded to the CIPD	Nil	Nil	Nil	Nil	27,770.00	27,770.00	Nil
Provision for Expenses	Nil	Nil	Nil	Nil	76,000.00	76,000.00	Nil
<b>Closing Balance 31-12-2017</b>							
Cash in Hand	4,852.00	31,776.00	889.00	Nil	Nil	37,517.00	59,251.00
Cash at Bank	1,45,867.00	2,66,990.00	87,49,501.00	Nil	15,302.00	91,77,660.00	29,68,178.00
<b>Total Payments</b>	<b>1,68,47,006.00</b>	<b>10,01,90,924.00</b>	<b>2,31,05,064.00</b>	<b>7,54,832.00</b>	<b>1,13,75,914.00</b>	<b>15,22,73,740.00</b>	<b>12,46,31,693.00</b>

  
Finance Secretary  
CIPD

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

  
Chief Executive Officer  
CIPD



  
**A B S Chowdhury & CO.**  
Chartered Accountants

## Center for Integrated Programme and Development (CIPD)

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

### General Fund Account

### Receipts & Payments Account

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

<u>Particulars</u>	<u>Current Year</u> <u>31-12-2017</u>	<u>Previous Year</u> <u>31-12-2016</u>
<b><u>RECEIPTS</u></b>		
<b><u>Opening Balance 01-01-2017</u></b>		
Cash in hand	7,094.00	4,230.00
Cash at Bank	10,14,898.00	11,14,961.00
Advance	Nil	1,000.00
Grants Received	Nil	2,034.00
Bank Interest	2,140.00	Nil
Sales of Garden Fruits	Nil	8,000.00
Sales of Medicine Plant	Nil	7,000.00
Profit from loan	82,490.00	4,82,260.00
Service Charge from (MCP)	Nil	54,080.00
Solar (Monisha)	1,75,000.00	1,45,713.00
Shakti Chula	12,000.00	1,25,300.00
Member Fee	7,200.00	7,200.00
Office Rent Received	1,21,000.00	1,87,000.00
Overhead	Nil	94,131.00
Donation Received	1,01,582.00	13,000.00
Others Income	1,01,700.00	900.00
Security Money Received	50,000.00	2,60,000.00
Sales of Land & House	10,00,000.00	Nil
Loan Realization	19,25,510.00	25,43,900.00
FDR	Nil	10,00,000.00
FDR Interest	Nil	3,28,944.00
Fund Received from MJF	4,38,716.00	86,497.00
Fund Received from ARAD	30,61,726.00	1,73,99,402.00
Fund Received from Future Carbon	Nil	2,95,300.00
Fund Received from UNDP	87,45,950.00	16,12,900.00
	<b><u>1,68,47,006.00</u></b>	<b><u>2,57,73,752.00</u></b>





**Receipts & Payments Account**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017**PAYMENTS**

Salary & Allowances	57,000.00	1,78,333.00
Newspaper Bill	1,180.00	3,270.00
Office Rent	1,02,500.00	1,30,000.00
Communication (Telephone, Post, Courier, Mobile & Electricity)	4,882.00	4,568.00
Electricity	Nil	12,530.00
Entertainment	56,731.00	5,374.00
Office Maintenance cost/Electricity/Water/Cleaning Materials	70.00	21,573.00
Boat & Sported Boat Cost	24,920.00	Nil
Repairing & Maintenance	5,400.00	11,045.00
Picnic Cost	1,00,000.00	Nil
Photocopy, Printing & Stationery	5,563.00	8,766.00
Wela for Shakti Chula	Nil	2,71,163.00
Day Observation	5,970.00	10,490.00
Honorarium (Sarasi Dewan)	Nil	11,000.00
Honorarium (Subir Chakma)	Nil	12,000.00
Training, Meeting, AGM & Workshop	37,222.00	1,01,766.00
Tube-well Cost	41,000.00	51,280.00
Purchasing of Mobile Tap	2,390.00	21,000.00
Video Dissemination (Safansi)	3,09,602.00	Nil
Garden Development	43,204.00	76,430.00
TA/DA	1,400.00	46,699.00
Bank Charge	8,098.00	7,867.00
Audit Fee	20,400.00	24,000.00
Donation Payment	1,04,230.00	82,852.00
Project Cost	35,000.00	23,162.00
Vat & Tax	3,600.00	Nil
Overhead Cost	2,075.00	Nil
Oil & Fuel Cost	2,770.00	Nil
Purchase of LED TV	74,307.00	Nil
Purchase Shakti chula	Nil	3,36,000.00
Purchase SOLAR	1,62,000.00	2,94,300.00
Purchase of Stile Almira	Nil	11,500.00
Purchase of UPS	Nil	6,840.00
Purchase Hard Disk	5,820.00	Nil
CIPD Building Construction	24,19,835.00	Nil
Other Cost	14,636.00	37,250.00
Fund (Transfer) to ARAD Project	30,61,726.00	1,73,99,402.00
Fund (Transfer) to Allokita Project	87,45,950.00	16,12,900.00
Honorarium/Bonus of CIPD Members	80,000.00	72,000.00
Loan Paid to Project	9,20,806.00	Nil
Loan Recovery	2,00,000.00	9,19,400.00
Land of CIPD	Nil	27,79,000.00
Advance to Jana Lal Chakma	Nil	1,50,000.00
Security Money Refunded	36,000.00	Nil
<b><u>Closing Balance 31-12-2017</u></b>		
Cash in Hand	4,852.00	7,094.00
Cash at Bank	1,45,867.00	10,14,898.00
	<b>1,68,47,006.00</b>	<b>2,57,73,752.00</b>

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



*Chowdhury*  
**A B S Chowdhury & CO.**  
 Chartered Accountants

## Center for Integrated Programme and Development (CIPD)

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

### Micro Finance Program

### Receipts & Payments Account

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

<u>Particulars</u>	<u>Current Year</u> <u>31-12-2017</u>	<u>Previous Year</u> <u>31-12-2016</u>
<b>RECEIPTS</b>		
<b><u>Opening Balance 01-01-2017</u></b>		
Cash in hand	48,027.00	97,558.00
Cash at Bank	4,86,736.00	3,11,689.00
Loan Recovery from Member	6,42,45,635.00	4,97,85,733.00
Encashment of FDR	5,89,423.00	1,13,000.00
Other Loan Recover	43,459.00	2,69,480.00
Loan Received from PKSF	1,66,00,000.00	84,00,000.00
Members Savings Collection	88,24,812.00	70,74,587.00
Loan from CIPD	1,00,000.00	7,00,000.00
Members Welfare Fund	7,55,760.00	5,66,620.00
Staff Security Fund	89,750.00	42,000.00
Service Charge on Loan	83,41,864.00	64,58,590.00
Service Charge on Staff loan	120.00	10,503.00
Interest on Member Savings FDR	9,533.00	Nil
Interest on DMF	1,881.00	Nil
Member Security fund	Nil	3,29,400.00
Admission fee	16,340.00	9,080.00
Sale of Form and Passbook	20,360.00	21,800.00
Bank Interest	88.00	2,708.00
Sale for loan Form	17,035.00	11,515.00
Encashment of LLP	101.00	Nil
Other Income	Nil	500.00
	<b><u>10,01,90,924.00</u></b>	<b><u>7,42,04,766.00</u></b>





**Receipts & Payments Account**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017**

**PAYMENTS**

Purchase of Fixed Assets	1,68,550.00	1,12,280.00
Loan Disbursed to Member	7,89,42,000.00	5,78,04,000.00
Investment in FDR (Members Savings)	1,14,000.00	2,50,000.00
Loan Refunded to PKSF(Principal):	77,48,333.00	51,30,000.00
Members Savings Refund	51,99,887.00	45,11,623.00
Loan refund to CIPD	8,53,316.00	8,50,000.00
Paid to Accounts Payable	43,483.00	21,300.00
Audit Fee	Nil	250.00
Welfare Fund Refund	6,49,979.00	4,20,158.00
Member Security fund Refund	1,56,710.00	1,72,240.00
Staff security fund refunded	25,052.00	26,928.00
Payment accrued Interest on CIPD Loan	1,02,543.00	Nil
Service Charge Paid to PKSF	9,28,222.00	6,28,100.00
Advance Office Rent	Nil	50,000.00
DHFE	Nil	72,500.00
Sangrakkita Tahabil Fund FDR	Nil	1,80,000.00
Salaries Allowance	29,35,359.00	20,49,947.00
Festival Bonus	2,37,557.00	1,68,545.00
Traveling & Conveyance	3,77,375.00	2,44,653.00
Office Rent	1,75,500.00	1,33,060.00
Bank Charge & DD Charge	25,295.00	19,841.00
Entertainment	71,390.00	50,009.00
Meeting/Seminar	9,405.00	19,710.00
Overtime/Closing Bill	Nil	4,050.00
Telephone & Postage	23,254.00	26,529.00
Training expense	21,883.00	31,262.00
Executive members conveyance	44,300.00	11,600.00
MRA License fee	5,750.00	5,750.00
Office Stationery & Photocopy	Nil	46,142.00
Printing Stationery	1,88,962.00	84,104.00
Electricity Expense	52,494.00	59,905.00
Fuel Expense	1,02,070.00	1,09,661.00
News Paper Expense	4,000.00	3,060.00
Work aid Expense	Nil	18,480.00
Donation	13,500.00	38,300.00
Legal Fee	10,000.00	300.00
Cost Sharing (Samriddhi Program )	3,50,000.00	2,00,000.00
Water Expense	8,360.00	7,000.00
Software Expense	9,405.00	27,200.00
Food Cost	1,46,391.00	Nil
Repairing Expense	59,535.00	26,895.00
Honorarium for IT person	15,000.00	Nil
VAT	3,790.00	Nil
Rebet	24,678.00	Nil
Miscellaneous	44,830.00	54,621.00
<b><u>Closing Balance 31-12-2017</u></b>		
Cash in Hand	31,776.00	48,027.00
Cash at Bank	2,66,990.00	4,86,736.00
	<b>10,01,90,924.00</b>	<b>7,42,04,766.00</b>

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



*AB Chowdhury*  
**A B S Chowdhury & CO.**  
Chartered Accountants

## Center for Integrated Programme and Development (CIPD)

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

### Action Research for Alternative Development in Chittagong Hill Tracts (CHT) and Capacity Enhancement of Social Workers in CHT

#### Receipts & Payments Account

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

<u>Particulars</u>	<u>Current Year</u> <u>31-12-2017</u>	<u>Previous Year</u> <u>31-12-2016</u>
<b>RECEIPTS</b>		
<b><u>Opening Balance 01-01-2017</u></b>		
Cash in hand	2,105.00	1,152.00
Cash at Bank	35,93,801.00	13,80,471.00
Grant Received from the BtW, Germany	1,90,51,063.00	1,77,71,789.00
Advance & Deposit	46,795.00	Nil
Loan Received from RD-CHT Staff Welfare Fund	4,02,000.00	Nil
Bank Interest	9,300.00	33,000.00
	<b><u>2,31,05,064.00</u></b>	<b><u>1,91,86,412.00</u></b>
<b>PAYMENTS</b>		
<b>Project Activities/Pogramme Expense</b>		
Follow up Workshops and Meetings	2,57,965.00	7,76,233.00
Capacity Enhancement of BRPs and Community Leaders	4,14,121.00	16,43,449.00
Research and Information Support	Nil	1,78,151.00
Knowledge Management	Nil	3,42,900.00
Capacity Enhancement for Social Peace and Harmony	29,056.00	25,38,671.00
Policy Advocacy	10,59,357.00	23,73,071.00
Campaign on Gender Justice	3,61,255.00	6,79,864.00
Programme Staff	34,92,980.00	59,06,928.00
Action Research for Alternative Development	2,72,260.00	Nil
Societal Peace and Harmony	71,560.00	Nil
Climate Change and Biodiversity	2,21,277.00	Nil
Travel Costs and DA	2,10,690.00	Nil
<b>Coordination and Administrative cost</b>		
Coordination and Administrative Staff	8,10,000.00	14,56,000.00
Recurrent Cost (Rangamati, Bandarban & Khagrachari)	5,21,201.00	9,25,158.00
Office Running Cost (Rangamati, Bandarban, Khagrachari & Dhaka)	7,40,905.00	Nil
<b>External Consultancy and Evaluation</b>		
External Evaluation	Nil	1,25,131.00
Local consultants/AR Khan (including tax)	1,81,500.00	5,61,400.00
PIMC Meeting	Nil	1,25,233.00
Reserve (Audit fee)	Nil	1,15,000.00
<b>Human Resources</b>		
Programme Staff	35,00,800.00	Nil
Coordination and Administrative Staff	8,87,940.00	Nil
Partial Salaries of Two Directors	1,80,000.00	Nil
<b>Procurement</b>		
Office Equipment, Vehicles, Furniture etc.	10,75,862.00	Nil
Advance & Deposit	65,945.00	Nil
<b><u>Closing Balance 31-12-2017</u></b>		
Cash in Hand	889.00	1,522.00
Cash at Bank	87,49,501.00	14,37,101.00
	<b><u>2,31,05,064.00</u></b>	<b><u>1,91,86,412.00</u></b>

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



*AB S Chowdhury*  
**A B S Chowdhury & CO.**



**Center for Integrated Programme and Development (CIPD)**

Roy Bahadur Road, T &amp; T Area, Rangamati Hill District, Bangladesh.

**People's Empowerment for Accessing Rights to Livelihood (PEARL) Project****Receipts & Payments Account**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

<u>Particulars</u>	<u>Current Year</u> <u>31-12-2017</u>	<u>Previous Year</u> <u>31-12-2016</u>
<b>RECEIPTS</b>		
<b>Opening Balance 01-01-2017</b>		
Cash in hand	2,608.00	4,298.00
Cash at Bank	28,843.00	4,44,831.00
Grant Received from the Manusher Jonno Foundation-MJF	7,23,381.00	49,57,543.00
Advance & Deposit	Nil	36,479.00
Bank Interest	Nil	23,612.00
	<b>7,54,832.00</b>	<b>54,66,763.00</b>
<b>PAYMENTS</b>		
Executive Director/Chief Executive Salary	32,347.00	2,44,345.00
Office Support Staff Salary	22,707.00	1,24,258.00
Project Accounts Officer Salary	93,172.00	5,19,570.00
Audit Fee	14,510.00	Nil
Bank Charge	1,451.00	Nil
Monitoring & Evaluation	67,578.00	Nil
Gas Bill	Nil	3,950.00
Electricity Bill	Nil	21,400.00
Cleaning Materials Bill	Nil	5,748.00
Printing Materials, Toner & Com. Paper	Nil	24,741.00
Stationeries Supplies & Photocopy	Nil	19,401.00
Newspapers Monthly	Nil	5,264.00
Project Coordinator Salary	95,916.00	5,24,874.00
Community Mobilizes Salary	2,61,090.00	14,28,744.00
M & EO Salary	Nil	3,81,737.00
Technical officer Salary	45,089.00	2,46,628.00
Mali Salary	20,807.00	1,13,833.00
Project Officers Salary	39,890.00	2,18,178.00
Project Facilitators Salary	34,668.00	1,89,710.00
Salary SPO	11,677.00	Nil
Office Rent	8,000.00	2,56,500.00
Mobile, Telephone, E-mail & Courier	Nil	59,311.00
Fuel & Oil, Vehicles and Garden Generator	Nil	20,202.00
Repair & Maintenance for Vehicles & Generator	Nil	3,300.00
Traveling, Lodging & Perdiem	Nil	3,18,114.00
Staff & Organization Development (MJF)	Nil	23,180.00
Staff Group/Coordination Meeting	1,000.00	15,555.00
Staff Development & Capacity Building-SPO	Nil	19,710.00
Support for Homestead Gardening	Nil	1,30,771.00
Quarterly Meeting	Nil	23,493.00
Monthly GSK Meeting	4,938.00	81,296.00
Research on Talik shastra and Publication	Nil	1,43,175.00
International Indigenous, Mother tongue, Women & Victory day	Nil	23,000.00
Conduct Monthly group Meetings and session on Human right, women rights, women rights, Child rights, SVAW, RTI and traditional Law	Nil	58,285.00
Organize cultural program/events	Nil	14,990.00
Half yearly consultation meeting with LGIs, TCL and stakeholder	Nil	3,990.00
Organize yearly youth fair/summit/camp	Nil	29,996.00
Day Observance, Gathering, Rally (IWD,NYD,HR)	Nil	3,995.00
Overhead	Nil	1,16,153.00
Hanging banner/festoons	Nil	11,700.00
Street theater	Nil	4,995.00
Advance	Nil	1,221.00
<b>Closing Balance 31-12-2017</b>		
Cash in Hand	Nil	2,608.00
Cash at Bank	Nil	28,843.00
	<b>7,54,832.00</b>	<b>54,66,763.00</b>

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



*AB Chowdhury*  
**A B S Chowdhury & 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 15<sup>th</sup> October 2016 to 31<sup>st</sup> October, 2017**

### Receipts & Payments Account

FOR THE PERIOD 15<sup>TH</sup> OCTOBER 2016 TO 31<sup>ST</sup> OCTOBER, 2017

<u>Particulars</u>	<u>Current Year 31-10-2017</u>	<u>Previous Year 15-10-2016</u>
<b>RECEIPTS</b>		
<b>Opening Balance 15-10-2016</b>		
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
	<b>1,13,75,914.00</b>	<b>Nil</b>
<b>PAYMENTS</b>		
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





**Receipts & Payments Account**  
FOR THE PERIOD 15<sup>TH</sup> OCTOBER 2016 TO 31<sup>ST</sup> OCTOBER, 2017

**PAYMENTS**

**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
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
	<b>1,13,75,914.00</b>	<b>Nil</b>

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



*A B S Chowdhury*  
**A B S Chowdhury & CO.**  
Chartered Accountants

**Center for Integrated Programme and Development (CIPD)**

Roy Bahadur Road, T &amp; T Area, Rangamati Hill District, Bangladesh.

**Notes to the Financial Statements**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017**1.00 Background of CIPD:**

**CIPD** started its operation in January 1999 as an action research project on chugging the quality of life of the poor and the deprived. It has been engaged in ensuring the uplift men and empowerment of the drown-trodden women as well as their family to increase income level. The experience during the action research phase is shown encouraging.

**CIPD** within the general framework of the action research project has acquired considerable experience to work with the community based organizations (CBOs). This includes involving CBOs in economic and other productive activities through adopting modern technologies and participator development approaches. By its nomenclature, **CIPD** focuses on the spirit of the people's capacity and their vast potentials expecting to use and establish the participatory development models.

**Present Programs of the Organizations:**

01. General Fund Account
02. Micro Credit Program
03. People's Empowerment for Accessing Rights to Livelihood (PEARL) Project
04. Action Research for Development in CHT and Capacity Enhancement of NGOs in CHT.

**2.0 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 dated 05-07-1999, 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)	General Fund Account/ Micro Credit Program/ People's Empowerment for Accessing Rights to Livelihood (PEARL) Project / Action Research for Development in CHT and Capacity Enhancement of NGOs in CHT
No. Of Executive Committee meeting held on 2017	04
Date of last AGM held	31-12-2017
Name of the Statuary Auditor for Last Year	Masud Altaf & Co.
Name of the Statuary Auditor for Current Year	A B S Chowdhury & Co.





### **3.00 Mission and Vision of the Organization**

#### **a) Mission of the Organization:**

Improve the quality of life of the CHT permanent resident's men and women through empowerment and enhancement of their capacity by providing technical and economic support so that they can use the natural resources for their sustainable development. Assist people for establishing their rights by strengthening customary self governing system, building awareness on gender equality and promotion of Indigenous knowledge.

#### **b) Vision of the Organization:**

CIPD envisions Chittagong Hill Tracts is a region with customary self-governing system, rich in natural resources, economically prosperous and self reliant. The society is peaceful and egalitarian based on the values of sharing and traditional culture, where the rights of the Indigenous Peoples are established and men and women are living with equality and dignity.

### **4.00 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.

<b><u>SL. No.</u></b>	<b><u>Name</u></b>	<b><u>Designation</u></b>
1.	Mongshanoo Chowdhury	Chairperson
2.	Joseshor Chakma	General Secretary
3.	Angela Dewan	Finance Secretary
4.	Mr. Tejodipta Chakma	Member
5.	Anorbo Chakma	Member
6.	Ms. Purnima Chakma	Member
7.	Triton Chakma	Member

### **5.00 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 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.

### **6.00 General**

a) Auditors; A B S Chowdhury & Co., Chartered Accountants have checked approximately Eighty Five percent (85%) vouchers of General & Others Project.

b) Salaries of the employees were disbursed through bank account.



	<b>Current Year</b>	<b>Previous Year</b>
	<b><u>31-12-2017</u></b>	<b><u>31-12-2016</u></b>

<b>Note # 7.00 Calculation of property Plant and Equipment:</b>	<b><u>Tk. 63,15,510.00</u></b>
---	--------------------------------

<b>Cost</b>		
Balance as on 01-01-2017	34,81,083.00	38,40,324.00
Add: Addition during the year	31,43,510.00	1,51,620.00
	<hr/>	<hr/>
	66,24,593.00	39,91,944.00
Less: Depreciation during the year	3,09,083.00	5,10,861.00
<b>Written Down Value</b>	<b><u>63,15,510.00</u></b>	<b><u>34,81,083.00</u></b>

**Detail in Annexure A/4**

<b>Note # 8.00 Calculation of Loan to Members:</b>	<b><u>Tk. 4,60,28,198.00</u></b>
--	----------------------------------

Balance as on 01-01-2017	3,13,31,833.00	2,33,13,566.00
Add: Principal Amount Disbursed during the year	7,89,42,000.00	5,78,04,000.00
	<hr/>	<hr/>
	11,02,73,833.00	8,11,17,566.00
Add: Principal Amount Realized during the year	6,42,45,635.00	4,97,85,733.00
<b>Balance as on 31-12-2017</b>	<b><u>4,60,28,198.00</u></b>	<b><u>3,13,31,833.00</u></b>

<b>Note # 9.00 Calculation of Investment in FDR:</b>	<b><u>Tk. 21,48,786.00</u></b>
--	--------------------------------

Balance as on 01-01-2017	25,09,044.00	19,94,361.00
Add: Addition during the year	1,14,000.00	6,40,923.00
Add: Adjustment during the year	1,15,858.00	Nil
	<hr/>	<hr/>
	27,38,902.00	26,35,284.00
Less: Encashment during the year	5,89,423.00	1,13,000.00
Less: Adjustment during the year	693.00	13,139.00
<b>Balance as on 31-12-2017</b>	<b><u>21,48,786.00</u></b>	<b><u>25,09,145.00</u></b>

<b>Note # 10.00 Calculation of Loan to Others:</b>	<b><u>Tk. 57,68,943.00</u></b>
--	--------------------------------

Balance as on 01-01-2017	40,43,433.00	13,35,965.00
Add: Addition during the year	28,46,316.00	29,76,948.00
	<hr/>	<hr/>
	68,89,749.00	43,12,913.00
Less: Realized during the year	2,00,000.00	2,69,480.00
<b>Balance as on 31-12-2017</b>	<b><u>66,89,749.00</u></b>	<b><u>40,43,433.00</u></b>

<b>Note # 11.00 Calculation of Advances, Deposit &amp; Prepayments:</b>	<b><u>Tk. 1,98,308.00</u></b>
---	-------------------------------

Balance as on 01-01-2017	2,17,458.00	79,000.00
Add: Addition during the year	46,795.00	50,000.00
	<hr/>	<hr/>
	2,64,253.00	1,29,000.00
Less: Realized during the year	65,945.00	40,542.00
<b>Balance as on 31-12-2017</b>	<b><u>1,98,308.00</u></b>	<b><u>88,458.00</u></b>

<b>Note # 12.00 Calculation of Cash in Hand &amp; Bank:</b>	
---	--

Cash in Hand	37,517.00	59,251.00
Cash at Bank	91,77,660.00	29,68,178.00
	<hr/>	<hr/>
<b>Balance as on 31-12-2017</b>	<b><u>92,15,177.00</u></b>	<b><u>30,27,429.00</u></b>





**Note # 13.00 Calculation of Cumulative Surplus:**

		<b>Tk. 2,69,38,662.00</b>	
	Balance as on 01-01-2017	2,02,63,025.00	35,12,768.00
Add:	Excess of Income over Expenditure during the year	66,13,374.00	1,18,70,547.00
Add:	Adjustment during the year (DMF)	2,35,522.00	Nil
		<u>2,71,11,921.00</u>	<u>1,35,83,315.00</u>
Less:	Transfer to Statutory Reserve during the year	1,52,784.00	1,40,497.00
Less:	Prior Year Adjustment during the year	20,475.00	Nil
	<b>Balance as on 31-12-2017</b>	<b>2,69,38,662.00</b>	<b>1,34,42,818.00</b>

**Note # 14.00 Calculation of Statutory Reserve:**

			<b>Tk. 6,03,376.00</b>
	Balance as on 01-01-2017	4,50,592.00	3,10,095.00
Add:	Addition during the year	1,52,784.00	1,40,497.00
		<u>6,03,376.00</u>	<u>4,50,592.00</u>
Less:	Adjustment during the year	Nil	Nil
	<b>Balance as on 31-12-2017</b>	<b>6,03,376.00</b>	<b>4,50,592.00</b>

**Note # 15.00 Calculation of Loan Received from the PKSF:**

			<b>Tk. 2,20,21,667.00</b>
	Balance as on 01-01-2017	1,31,70,000.00	99,00,000.00
Add:	Loan Received during the year	1,66,00,000.00	84,00,000.00
		<u>2,97,70,000.00</u>	<u>1,83,00,000.00</u>
Less:	Loan Refunded during the year	77,48,333.00	51,30,000.00
	<b>Balance as on 31-12-2017</b>	<b>2,20,21,667.00</b>	<b>1,31,70,000.00</b>

**Note # 16.00 Calculation of Savings of Group Members:**

			<b>Tk. 1,73,43,858.00</b>
	Balance as on 01-01-2017	1,29,27,722.00	98,53,681.00
Add:	Collection during the year	88,24,812.00	70,74,587.00
Add:	Savings Interest Paid during the year	7,91,211.00	5,11,077.00
		<u>2,25,43,745.00</u>	<u>1,74,39,345.00</u>
Less:	Refunded during the year	51,99,887.00	45,11,623.00
	<b>Balance as on 31-12-2017</b>	<b>1,73,43,858.00</b>	<b>1,29,27,722.00</b>

**Note # 17.00 Calculation of Loan Received from the Short Term (CPID):**

			<b>Tk. Nil</b>
	Balance as on 01-01-2017	7,53,316.00	9,03,315.00
Add:	Loan Received during the year	1,00,000.00	7,00,000.00
		<u>8,53,316.00</u>	<u>16,03,315.00</u>
Less:	Loan Refunded during the year	8,53,316.00	8,50,000.00
	<b>Balance as on 31-12-2017</b>	<b>Nil</b>	<b>7,53,316.00</b>

**Note # 18.00 Calculation of Accounts Payable:**

			<b>Tk. 40,541.00</b>
	Balance as on 01-01-2017	44,008.00	21,300.00
Add:	Loan Received during the year	40,541.00	44,008.00
		<u>84,549.00</u>	<u>65,308.00</u>
Less:	Paid during the year	43,483.00	21,300.00
Less:	Adjustment during the year	525.00	Nil
	<b>Balance as on 31-12-2017</b>	<b>40,541.00</b>	<b>44,008.00</b>



**Note # 19.00 Calculation of Welfare Fund:**

**Tk. 14,80,329.00**

	Balance as on 01-01-2017	15,31,258.00	12,27,636.00
Add:	Addition during the year	7,55,760.00	5,66,620.00
Add:	Addition during the year (Members Security)	Nil	3,29,400.00
		<u>22,87,018.00</u>	<u>21,23,656.00</u>
Less:	Adjustment during the year	6,49,979.00	4,20,158.00
Less:	Adjustment during the year (Members Security)	1,56,710.00	1,72,240.00
	<b>Balance as on 31-12-2017</b>	<b>14,80,329.00</b>	<b>15,31,258.00</b>

**Note # 20.00 Calculation of Staff Security Fund:**

**Tk. 1,88,476.00**

	Balance as on 01-01-2017	1,16,242.00	94,703.00
Add:	Addition during the year	89,750.00	42,000.00
Add:	Interest during the year	7,536.00	6,467.00
		<u>2,13,528.00</u>	<u>1,43,170.00</u>
Less:	Adjustment during the year	25,052.00	26,928.00
	<b>Balance as on 31-12-2017</b>	<b>1,88,476.00</b>	<b>1,16,242.00</b>

**Note # 21.00 Calculation of Disaster Management Fund:**

**Tk. Nil**

	Balance as on 01-01-2017	2,35,522.00	1,68,815.00
Add:	Addition during the year	Nil	66,707.00
		<u>2,35,522.00</u>	<u>2,35,522.00</u>
Less:	Adjustment during the year (Surplus)	2,35,522.00	Nil
	<b>Balance as on 31-12-2017</b>	<b>Nil</b>	<b>2,35,522.00</b>

**Note # 22.00 Calculation of Provision for Service Charge on CIPD Loan:**

**Tk. Nil**

	Balance as on 01-01-2017	77,080.00	Nil
Add:	Addition during the year	25,463.00	77,080.00
		<u>1,02,543.00</u>	<u>77,080.00</u>
Less:	Adjustment during the year	1,02,543.00	Nil
	<b>Balance as on 31-12-2017</b>	<b>Nil</b>	<b>77,080.00</b>

**Note # 23.00 Calculation of Loan Loss Provision:**

**Tk. 20,54,819.00**

	Balance as on 01-01-2017	17,33,123.00	17,33,123.00
Add:	Addition during the year	3,21,696.00	Nil
		<u>20,54,819.00</u>	<u>17,33,123.00</u>
Less:	Written off during the year	Nil	Nil
	<b>Balance as on 31-12-2017</b>	<b>20,54,819.00</b>	<b>17,33,123.00</b>





## Center for Integrated Programme and Development (CIPD)

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

### Schedule of Fixed Assets-General Fund Account AS AT 31<sup>ST</sup> DECEMBER, 2017

Particulars	Opening Balance 01-01-2017	Addition during the year	Total as on December 31, 2017	Rate of Dep. (%)	Dep. Charges during the year	W.D.V. as on 31-12-2017
Steel Almirah	11,704.00	-----	11,704.00	10%	1,170.00	10,534.00
Furniture & Fixture	28,135.00	-----	28,135.00	10%	2,813.00	25,322.00
Fax	8,514.00	-----	8,514.00	10%	851.00	7,663.00
Land	18,99,900.00	-----	18,99,900.00	-----	-----	18,99,900.00
Rack	929.00	-----	929.00	10%	93.00	836.00
Fan	2,472.00	-----	2,472.00	10%	247.00	2,225.00
Digital Camera	385.00	-----	385.00	20%	77.00	308.00
Mobile Phone	28,788.00	2,390.00	31,178.00	20%	5,758.00	25,420.00
Motor Bike	38,506.00	-----	38,506.00	20%	7,701.00	30,805.00
Motor RFL	5,341.00	-----	5,340.00	20%	1,068.00	4,273.00
Laptop Computer	12,584.00	-----	12,584.00	20%	2,517.00	10,067.00
UPS	19,762.00	420.00	20,182.00	20%	3,952.00	16,230.00
LED TV	-----	74,307.00	74,307.00	20%	-----	74,307.00
Hard Disk	-----	5,820.00	5,820.00	20%	-----	5,820.00
CIPD Building Construction	-----	24,19,835.00	24,19,835.00	5%	-----	24,19,835.00
<b>Total</b>	<b>20,57,020.00</b>	<b>25,02,772.00</b>	<b>45,59,792.00</b>	-----	<b>26,247.00</b>	<b>45,33,545.00</b>





## Center for Integrated Programme and Development (CIPD)

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

### Schedule of Fixed Assets-Micro Finance Program

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	Balance as on July 1.7.2016	Addition during this year	Balance as on June 30.2017	Rate (%)	Balance as on July 01.07.2016	Charged during this year	Balance as on June 30.06.2017	Written down value as on June 30.2017
Fan	2,200.00	-	2,200.00	20%	2,200.00	-	2,200.00	-
IPS	42,840.00	-	42,840.00	20%	8,568.00	8,568.00	17,136.00	25,704.00
Stabilizer 1	7,360.00	-	7,360.00	20%	1,472.00	1,472.00	2,944.00	4,416.00
Gas Slender	5,700.00	-	5,700.00	10%	1,140.00	1,140.00	2,280.00	3,420.00
Modem	2,300.00	-	2,300.00	20%	460.00	460.00	920.00	1,380.00
Television	17,900.00	-	17,900.00	20%	3,580.00	3,580.00	7,160.00	10,740.00
<b>Sub Total</b>	<b>78,300.00</b>		<b>78,300.00</b>		<b>17,420.00</b>	<b>15,220.00</b>	<b>32,640.00</b>	<b>45,660.00</b>
Laptop	68,970.00	-	68,970.00	20%	38,623.00	13,794.00	52,417.00	16,553.00
Printer	12,958.00	-	12,958.00	20%	7,257.00	2,592.00	9,849.00	3,109.00
Land	1,94,500.00	-	1,94,500.00	-	-	-	-	1,94,500.00
Tablet (Lenovo) 1	23,000.00	-	23,000.00	20%	4,600.00	4,600.00	9,200.00	13,800.00
Keyboard	1,750.00	-	1,750.00	20%	350.00	350.00	700.00	1,050.00
Desktop Computer (Set)	-	49,150.00	49,150.00	20%	-	9,830.00	9,830.00	39,320.00
<b>Sub Total</b>	<b>3,01,178.00</b>	<b>49,150.00</b>	<b>3,50,328.00</b>		<b>50,830.00</b>	<b>31,166.00</b>	<b>81,996.00</b>	<b>2,68,332.00</b>
UPS	5,200.00	-	5,200.00	20%	4,110.00	1,040.00	5,150.00	50.00
LCD Monitor	9,500.00	-	9,500.00	20%	6,536.00	1,900.00	8,436.00	1,064.00
Computer (Set)	41,900.00	-	41,900.00	20%	28,827.00	8,380.00	37,207.00	4,693.00
UPS	5,900.00	-	5,900.00	20%	4,059.00	1,180.00	5,239.00	661.00
Pen drive	950.00	-	950.00	20%	532.00	190.00	722.00	228.00
Laptop	68,970.00	-	68,970.00	20%	38,623.00	13,794.00	52,417.00	16,553.00
Printer	10,000.00	-	10,000.00	20%	5,600.00	2,000.00	7,600.00	2,400.00
Computer Desktop	15,000.00	-	15,000.00	20%	8,400.00	3,000.00	11,400.00	3,600.00
Printer 1	16,000.00	-	16,000.00	20%	3,200.00	3,200.00	6,400.00	9,600.00
Device	4,300.00	-	4,300.00	20%	860.00	860.00	1,720.00	2,580.00
UPS	6,200.00	-	6,200.00	20%	1,240.00	1,240.00	2,480.00	3,720.00
Mouse	250.00	-	250.00	20%	50.00	50.00	100.00	150.00
UPS Battery	2,400.00	-	2,400.00	20%	480.00	480.00	960.00	1,440.00
Helmet	1,500.00	-	1,500.00	10%	150.00	150.00	300.00	1,200.00





Modem	2,300.00	-	2,300.00	20%	460.00	460.00	920.00	1,380.00
Mouse	290.00	-	290.00	20%	58.00	58.00	116.00	174.00
Television	24,800.00	-	24,800.00	20%	4,960.00	4,960.00	9,920.00	14,880.00
Castles (Electric)	1,150.00	-	1,150.00	33%	379.00	379.00	758.00	392.00
Telephone Set	2,510.00	-	2,510.00	20%	502.00	502.00	1,004.00	1,506.00
Hard Dies	-	5,500.00	5,500.00	20%	-	1,100.00	1,100.00	4,400.00
<b>Sub Total:</b>	<b>219,120.00</b>	<b>5,500.00</b>	<b>2,24,620.00</b>		<b>1,09,026.00</b>	<b>44,923.00</b>	<b>1,53,949.00</b>	<b>70,671.00</b>
Wood/Furniture	6,500.00	-	6,500.00	10%	650.00	650.00	1,300.00	5,200.00
Wood/Furniture	12,000.00	-	12,000.00	10%	1,200.00	1,200.00	2,400.00	9,600.00
Wood/Furniture	10,000.00	-	10,000.00	10%	1,000.00	1,000.00	2,000.00	8,000.00
Wood/Furniture	3,500.00	-	3,500.00	10%	350.00	350.00	700.00	2,800.00
Fan	6,300.00	-	6,300.00	20%	1,260.00	1,260.00	2,520.00	3,780.00
Cookeries	7,091.00	-	7,091.00	33%	2,340.00	2,340.00	4,680.00	2,411.00
Furniture	3,000.00	-	3,000.00	10%	300.00	300.00	600.00	2,400.00
Fan	2,750.00	-	2,750.00	20%	550.00	550.00	1,100.00	1,650.00
Furniture	3,200.00	-	3,200.00	10%	320.00	320.00	640.00	2,560.00
Fan	2,950.00	-	2,950.00	20%	590.00	590.00	1,180.00	1,770.00
Clock	500.00	-	500.00	20%	100.00	100.00	200.00	300.00
Computer Set	47,730.00	-	47,730.00	20%	9,546.00	9,546.00	19,092.00	28,638.00
Television	17,900.00	-	17,900.00	20%	3,580.00	3,580.00	7,160.00	10,740.00
Wood/Furniture	-	3,000.00	3,000.00	10%	-	300.00	300.00	2,700.00
UPS	-	2,900.00	2,900.00	20%	-	580.00	580.00	2,320.00
<b>Sub Total:</b>	<b>1,23,421.00</b>	<b>5,900.00</b>	<b>129,321.00</b>		<b>21,786.00</b>	<b>22,666.00</b>	<b>44,452.00</b>	<b>84,869.00</b>
Wood/Furniture	-	10,000.00	10,000.00	10%	-	1,000.00	1,000.00	9,000.00
Wood/Furniture	-	13,500.00	13,500.00	10%	-	1,350.00	1,350.00	12,150.00
Computer Set	-	65,700.00	65,700.00	20%	-	13,140.00	13,140.00	52,560.00
Fan	-	4,200.00	4,200.00	20%	-	840.00	840.00	3,360.00
Modem & Pen drive	-	2,200.00	2,200.00	20%	-	440.00	440.00	1,760.00
Cookeries	-	12,400.00	12,400.00	33%	-	4,092.00	4,092.00	8,308.00
<b>Sub Total:</b>	<b>-</b>	<b>1,08,000.00</b>	<b>1,08,000.00</b>		<b>-</b>	<b>20,862.00</b>	<b>20,862.00</b>	<b>87,138.00</b>
<b>Total</b>	<b>7,22,019.00</b>	<b>1,68,550.00</b>	<b>8,90,569.00</b>		<b>1,99,062.00</b>	<b>1,34,837.00</b>	<b>3,33,899.00</b>	<b>5,56,670.00</b>



**Center for Integrated Programme and Development (CIPD)**

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

**Schedule of Fixed Assets**  
**Action Research for Alternative Development in Chittagong Hill Tracts (CHT)**  
**and Capacity Enhancement of Social Workers in CHT**  
**AS AT 31<sup>ST</sup> DECEMBER, 2017**

<b>Particulars</b>	<b>Opening Balance 01-01-2017</b>	<b>Addition during the year</b>	<b>Total as on June 30, 2017</b>	<b>Rate of Dep. (%)</b>	<b>Dep. Charges during the year</b>	<b>W.D.V. as on 31-12-2017</b>
Steel Almirah	3,835.00	-----	3,835.00	10%	384.00	3,451.00
Furniture & Fixture	62,802.00	-----	62,802.00	10%	6,280.00	56,522.00
Computer	1,37,788.00	-----	1,37,788.00	20%	27,558.00	1,10,230.00
Digital Camera	13,721.00	-----	13,721.00	20%	2,744.00	10,977.00
Multi Media (with Screen)	9,085.00	-----	9,085.00	20%	1,817.00	7,268.00
Motor Bike	2,02,152.00	-----	2,02,152.00	20%	40,430.00	1,61,722.00
<b>Total</b>	<b>4,29,383.00</b>	-----	<b>4,29,383.00</b>	-----	<b>79,213.00</b>	<b>3,50,170.00</b>





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

**Schedule of Fixed Assets**  
**People's Empowerment for Accessing Rights to Livelihood (PEARL) Project**  
AS AT 31<sup>ST</sup> DECEMBER, 2017

<b>Particulars</b>	<b>Opening Balance 01-01-2017</b>	<b>Addition during the year</b>	<b>Total as on June 30, 2017</b>	<b>Rate of Dep. (%)</b>	<b>Dep. Charges during the year</b>	<b>W.D.V. as on 31-12-2017</b>
Furniture & Fixture	6,87,864.00	-----	6,87,864.00	10%	68,786.00	6,19,078.00
<b>Total</b>	<b>6,87,864.00</b>	-----	<b>6,87,864.00</b>	-----	<b>68,786.00</b>	<b>6,19,078.00</b>



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

**Schedule of Fixed Assets**  
**Alternative Livelihood Options with Knowledge, Input and Training in Alekkhong (ALOKITA)**  
**AS AT 31<sup>ST</sup> DECEMBER, 2017**

Particulars	Opening Balance (01-01-2017)	Addition during the year	Total Value	Rate of Dep. (%)	Dep. Charges during the year	W.D.V. as at (31-12-2017)
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
<b>Total</b>	-----	<b>2,56,047.00</b>	<b>2,56,047.00</b>	-----	-----	<b>2,56,047.00</b>

