

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

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Association for Integrated Development-Comilla (AID-COMILLA), which comprise the consolidated statement of financial position as at June 30, 2013, and the consolidated statement of comprehensive income and consolidated receipts and payments account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

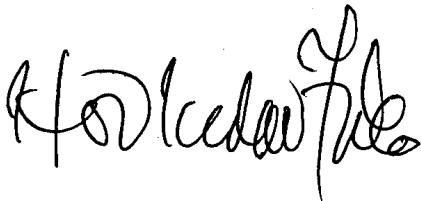
Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance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

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

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

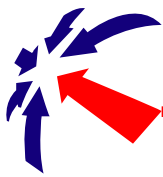
Opinion

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



Chartered Accountants

Dated-Dhaka: November 11, 2013



Howladar Yunus & Co.

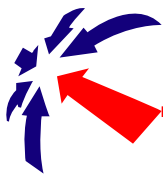
CHARTERED ACCOUNTANTS

Association for Integrated Development Comilla (AID-COMILLA)

Consolidated Statement of Financial Position

As at 30 June 2013

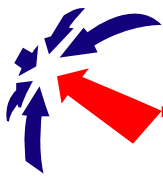
Particulars	Notes	Projects	Micro Credit	Total Amount in Taka	
				30.06.2013	30.06.2012
PROPERTY AND ASSETS					
Property, Plant & Equipment	4.00	34,776,747	1,108,507	35,885,254	36,556,392
Total Property, Plant & Equipment		34,776,747	1,108,507	35,885,254	36,556,392
CURRENT ASSETS					
Loan to Access to Justice Project		-	-	-	1,589,782
Loan to Branch Office		-	11,606,536	11,606,536	13,025,536
Loan to Support Program		-	2,243,828	2,243,828	2,243,828
Loan to Training. Cent. Kur.		685,515	-	685,515	685,515
Loan to SHIREE		-	-	-	5,000
Loan to Other Projects		3,465,500	31,720	3,497,220	3,859,140
Loan to Staff (Bi-cycle)		-	26,300	26,300	34,100
Loan to Staff		285,500	-	285,500	270,000
Loan to General Fund		-	9,276,557	9,276,557	10,587,831
Advance Office Rent		-	10,000	10,000	13,500
Advance Patty Cash		-	-	-	10,000
Loan to Rodent Project		-	-	-	43,836
Loan to RABO Credit		-	5,167,217	5,167,217	5,664,647
Loan to Aid-Comilla Credit		-	223,000	223,000	170,000
Loan to Amratoly		-	-	-	86,000
Loan Outstanding/Loan to Members		21,725	74,555,551	74,577,276	64,691,080
Loan to other Microcredit Organization		-	250,000	250,000	-
Loan to ASF Project		9,354	30,000	39,354	-
Loan to CWRA Project		-	1,800	1,800	-



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

NCPF Loan Fund- Kurigram	5,000	-	5,000	-
Cash and Bank Balance	3,339,598	5,091,352	8,430,950	13,395,043
Total Current Assets	7,812,192	108,513,861	116,326,053	116,374,838
Total Properties and Assets	42,588,939	109,622,368	152,211,307	152,931,230
CAPITAL FUND AND LIABILITIES				
CAPITAL FUND				
Fund Accounts/Cumulative Surplus	13,924,631	23,993,564	37,918,195	57,486,984
Staff Provident Fund	1,033,054	12,041	1,045,095	794,044
Reserve Fund	-	9,115	9,115	9,115
Revaluation Reserve	13,141,430	-	13,141,430	-
Total Capital Fund	28,099,115	24,014,720	52,113,835	58,290,143
NON CURRENT LIABILITIES				
Loan from Grihayan Tohobil	-	1,672,204	1,672,204	2,387,761
Total Non Current Liabilities	-	1,672,204	1,672,204	2,387,761
CURRENT LIABILITIES				
Loan Received from H/O	-	12,349,956	12,349,956	13,979,956
Loan from Support Program	-	2,243,828	2,243,828	2,243,828
Loan from RABO Credit	4,939,780	-	4,939,780	4,419,780
Loan from Amratoly	130,000	170,000	300,000	170,000
Loan from Chagalniya	-	25,000	25,000	-
Loan from Credit Union	-	-	-	250,000
Loan from Credit Union (Tongi)	-	2,122,683	2,122,683	2,122,683
Staff Provident Fund (NCPF)	914,568	-	914,568	641,167
Security Money	1,876,887	3,000	1,879,887	1,934,586
Loan from Credit Union	-	950,000	950,000	200,000
Bi-cycle Loan	85,249	-	85,249	85,249



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CHARTERED ACCOUNTANTS

Loan from Aid-Comilla Credit	5,596,151	5,105,577	10,701,728	13,041,912
Loan from General Fund	34,045	-	34,045	-
Loan from ASF	-	-	-	23,691
Loan from Housing	180,000	239,640	419,640	214,000
Loan from Training Center	500	-	500	120,500
Loan from E.D	6,049	-	6,049	6,049
Loan from BASIC Bank	-	15,762,718	15,762,718	15,250,000
Loan from General Fund- Kurigram	685,515	-	685,515	687,515
Members Savings Deposits	41,080	31,298,152	31,339,232	25,039,936
Bima/Insurance	-	1,994,623	1,994,623	1,466,088
Loan Loss Provision	-	11,366,167	11,366,167	10,356,386
DPS	-	304,100	304,100	-
Total Current Liabilities	14,489,824	83,935,444	98,425,268	92,253,326
Total Fund and Liabilities	42,588,939	109,622,368	152,211,307	152,931,230

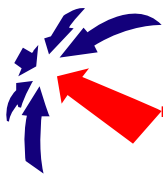
The accompanying notes (1 to 4) form an integral part of these financial statements

Head of Finance
AID-COMILLA

Executive Director
AID-COMILLA

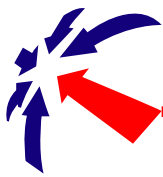
Chartered Accountants

Dated: Dhaka- November 11, 2013



Association for Integrated Development Comilla (AID-COMILLA)
Consolidated Statement of Comprehensive Income
For the year ended June 30, 2013

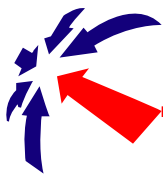
Particulars	Notes	Project	Micro Credit	Total Amount in Taka	
				30.06.2013	30.06.2012
INCOME:					
Admission Fee		-	50,480	50,480	40,345
AID-Comilla Contribution		78,000	-	78,000	119,831
Bank Interest		1,765	-	1,765	8,738
Bi-cycle Installment		-	-	-	1,200
Boat Engine Sale		-	-	-	29,841
Dairy Sales		60,000	-	60,000	63,000
Donation		-	-	-	450,500
Dormitory Rent		690,484	-	690,484	454,512
Food Sale		1,497,996	-	1,497,996	1,727,941
Fund from Credit Union		-	174,543	174,543	95,100
Grant Received from AID-COMILLA Credit		1,421,173	-	1,421,173	773,566
Grant Received from RABO Bank Credit		400,000	-	400,000	195,000
Grant Received from SPSSAA		-	-	-	371,398
Grant Received from UCEP		889,089	-	889,089	-
Grant Received from MISEREOR		827,984	-	827,984	817,776
Grant Received from BRAC		195,389	-	195,389	-
Grant Received from DFID/SHIREE		1,991,451	-	1,991,451	4,164,658
Grant Received from ASF/MJ		909,662	-	909,662	371,398
Grant Received from CLP		65,056,729	-	65,056,729	89,971,740
Grant Received from KGF		-	-	-	162,200
Grant Received from NRI /DFID					



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

	-	-	-	1,176,117
Guest House Rent	44,000	-	44,000	108,270
House Loan Realization	4,265	-	4,265	-
Interest from C.U	-	-	-	66,100
Interest from Other Projects	200,000	-	200,000	-
Interest from Prottoy	-	34,219	34,219	31,000
Interest Received Branch Office	-	-	-	730,344
Interest Received General Fund	-	200,000	200,000	-
Loan Loss Adjusted	-	-	-	1,006,259
Loan Processing Fee	-	102,170	102,170	98,160
Notice Pay	118,110	-	118,110	-
Office Rent from Credit	-	-	-	456,000
Office Rent from RABO credit	-	-	-	144,000
OHP/Slid Project Rent	7,000	-	7,000	3,500
Other Income	770,336	82,046	852,382	690,937
Overhead Received from CLP	1,590,590	-	1,590,590	1,762,719
Overhead Received from Project	2,054,650	-	2,054,650	3,253,742
Pass Book	-	10,605	10,605	5,025
Project Office Rent Collection	377,900	-	377,900	40,200
Publication	60,000	-	60,000	-
Revaluation Profit Land	-	-	-	13,141,430
School Bench	618,904	-	618,904	-
School Dress	68,860	-	68,860	-
Service Charge Collection	76,703	15,420,646	15,497,349	13,320,292
Staff Recruitment	60,000	-	60,000	-
Student Reception	163,900	-	163,900	-

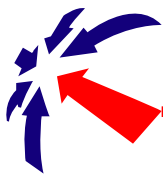


Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

Trainer Honorarium	86,910	-	86,910	74,620
Training Materials Sale	11,812	-	11,812	-
Training Room Rent	234,874	-	234,874	525,265
Trap Sale	-	-	-	10,000
Traveling Allowance	97,200	-	97,200	92,075
Vehicle Sales	-	-	-	67,000
Total Income	80,665,736	16,074,709	96,740,445	136,621,799
EXPENDITURE:				
AI Support for Cattle	-	-	-	152,100
Allowance of Peer Educator	98,000	-	98,000	-
Arbitration	35,937	-	35,937	18,065
Asset Support Stipends	-	-	-	1,679,996
Asset/Cattle	17,765,132	-	17,765,132	26,606,787
Audit Fees	12,100	35,000	47,100	46,100
Audit Monitoring and Evaluation Support	145,530	-	145,530	-
Bank Charge	9,667	21,502	31,169	72,118
Beneficiary Training Country	-	-	-	4,975,000
Boat fuel and Maintenance	-	-	-	29,841
Capital Expenses	-	-	-	758,124
Cloth for Well Magazine and Shabdokosh	1,315	-	1,315	-
Coca rises	12,120	-	12,120	3,150
Community Awareness on CRE, CEDAW	9,320	-	9,320	-
Community Clinic	1,033,487	-	1,033,487	1,104,468
Community Leadership Training	-	-	-	32,916
Community Meeting	30,477	-	30,477	39,150
Consultation with Children and Women				

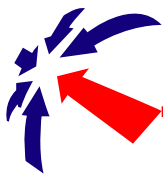
AID-COMILLA Audit Report July 2012- June 2013



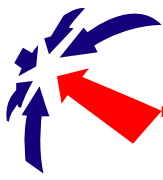
Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

	204,600	-	204,600	-
Consultancy fee	1,422,500	-	1,422,500	350,000
Contingency	218,240	-	218,240	52,522
Conveyance Bill	91,906	229,751	321,657	406,672
Co-ordination Meeting	8,755	-	8,755	-
Court Case	14,260	-	14,260	7,840
CRC/WRC Information Materials	4,971	-	4,971	-
Cultural Show/Event	32,000	-	32,000	-
Daily Allowances	22,855	-	22,855	102,916
Deprecation	892,480	88,199	980,679	1,091,354
Dialogs Meeting with LG and Stakeholders	4,000	-	4,000	-
District Level workshop	-	-	-	39,976
Dish Bill	1,200	-	1,200	-
Education Allowance	-	2,500	2,500	12,500
Education Class on Family	21,909	-	21,909	38,948
Entertainment	24,337	284,341	308,678	213,392
Expenses for ACESS to Justice Project	1,589,782	-	1,589,782	-
Expenses for Rodent Project	43,836	-	43,836	-
Flock Song at Union	96,900	-	96,900	159,300
Food Bill	1,302,511	-	1,302,511	9,275,535
Food Purchases	-	-	-	1,077,870
Formation of DCC, DWC	7,380	-	7,380	-
Formation of Women & Child Group	18,060	-	18,060	-
Fuel Bill	12,000	571,678	583,678	477,943
Fund Transfer to H/O	-	-	-	3,170,000
Garden Expenses	1,420	-	1,420	-



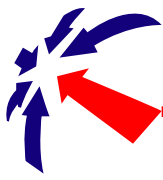
Gas/WASA/Electricity	85,220	228,431	313,651	299,656
Gender Senility Training Staff	-	-	-	60,920
General Fund Expenses	-	1,780,673	1,780,673	805,700
HG Input	891,724	-	891,724	1,255,122
Honarium for PNGOs ED & Accountant	70,000	-	70,000	-
IGA Cost	282,510	-	282,510	85,000
Income Tax	-	-	-	23,955
Interest Paid to BASIC Bank	-	2,064,644	2,064,644	1,335,147
Interest Paid to Beneficiaries	-	1,369,293	1,369,293	905,106
Interest Paid to C.U	-	40,500	40,500	30,000
Interest Paid to Credit	200,000	-	200,000	-
Interest Paid to Grihayan Tohobil	-	29,829	29,829	10,114
Interest paid to H/O	-	-	-	762,474
Interest Paid to PF	-	-	-	1,750
Interest Paid to Prime Bank	-	-	-	41,820
International women's day	42,168	-	42,168	35,592
Land Tax	7,105	-	7,105	-
Law Cost Latrine	2,604,750	-	2,604,750	838,059
Loan Loss Provision	-	1,009,781	1,009,781	1,066,920
Maa Samabesh	18,600	-	18,600	-
Medicine/Medical Support	95,730	24,389	120,119	31,404
Meeting with other NGOs	7,000	-	7,000	-
Mentoring Cost	-	-	-	32,500
Merit Prize	450	-	450	-
Miscellaneous Expenses	25,590	62,160	87,750	29,977
Mobile Purchase				



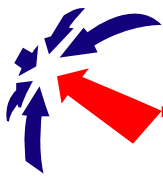
Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

	4,000	-	4,000	-
Monitoring Support	17,580	-	17,580	80,744
News Paper	5,295	24,241	29,536	28,023
Office Rent	153,725	505,581	659,306	1,496,000
Orentation	800	-	800	-
Organization Contribution	78,000	-	78,000	115,000
Other Operational Costs/Office Expense	4,128	-	4,128	30,466
Overhead Cost	1,638,271	-	1,638,271	1,844,676
Overhead Refund to CLP	6,245	-	6,245	-
Painting of Blackboard	230	-	230	-
PHD Student	-	-	-	363,546
Plinth Raising	10,596,302	-	10,596,302	13,019,509
Poultry Rearing Input	180,180	-	180,180	-
Press Conference	-	-	-	16,951
Pressure Group Meeting	29,808	-	29,808	66,201
Printing, Photocopy & Stationary	428,504	382,027	810,531	722,109
Project Implementation Cost	833,760	-	833,760	99,227
Publication	60,000	-	60,000	81,700
Referral Service	174,061	-	174,061	-
Refreshers Course for Teacher	1,000	-	1,000	-
Refreshers for CSKs	-	-	-	154,119
Refund to ASF	85,000	-	85,000	-
Refund to CLP	-	-	-	402,605
Refund to SHIREE	31,812	-	31,812	-
Regional Confer. of Survivors	120,177	-	120,177	-
Registration Fees	-	6,750	6,750	6,500



Repair and Maintenance	189,327	723,396	912,723	945,686
Revenue Stamp Purchase	-	34,535	34,535	18,315
Safe Custody Expense	21,900	-	21,900	-
School Bench	615,904	-	615,904	-
School College Campaign	11,980	-	11,980	29,756
School Dress	68,860	-	68,860	-
School Signboard	1,500	-	1,500	-
Sect oral Meeting	-	-	-	18,753
Shishu Samabesh	18,400	-	18,400	-
Sign Pen	75	-	75	-
Social Activities & Publication	-	65,615	65,615	-
Social Development	1,475,612	-	1,475,612	1,097,133
Social Protection	462,400	-	462,400	447,600
Staff Meeting Cost	8,533	58,300	66,833	6,030
Staff Benefit/Development	12,599	-	12,599	-
Staff Recruitment	60,000	-	60,000	-
Staff Salary	25,733,218	5,604,058	31,337,276	32,610,184
Student Reception	163,900	-	163,900	-
Study Tour & Farewell	25,000	-	25,000	-
Subscription	2,000	-	2,000	-
Supplementary food	-	60,000	60,000	47,000
Teachers Honorarium	41,250	-	41,250	-
Telephone, Mobile Bill and Postage	14,608	163,978	178,586	222,258
Trainer Honorarium	65,420	-	65,420	85,662
Training, Meeting & Refresher	2,357,594	-	2,357,594	14,910
Training Center Maintenance				

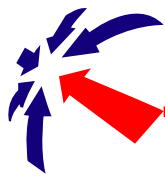


Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

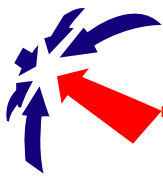
	702,865	-	702,865	156,967
Training Center Repair	29,984	-	29,984	500
Training Material Purchase	-	-	-	4,760
Training Materials	5,052	-	5,052	5,100
Training on Human Rights	24,330	-	24,330	37,200
Training, Seminar & Workshop	7,829	-	7,829	51,972
Transport, Program & Operation	3,878,123	-	3,878,123	-
Traveling Cost	274,430	-	274,430	5,720,525
TW Platform	1,117,694	-	1,117,694	1,650,681
Upozila Level Group Meeting	99,710	-	99,710	-
Veterinary Support	-	-	-	281,100
Web Page Development	3,972	-	3,972	50,000
White Paper	557	-	557	-
Workshop with PNGOs	245	-	245	-
Total Expenditure	81,463,583	15,471,152	96,934,735	121,675,267
Excess/(Deficit) of Income Over Expenditure	(797,847)	603,557	(194,290)	14,946,532
Total	80,665,736	16,074,709	96,740,445	136,621,799

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

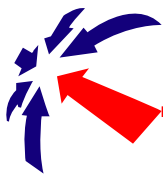


Association for Integrated Development Comilla (AID-COMILLA)
Consolidated Receipts and Payments Account
For the year ended June 30, 2013

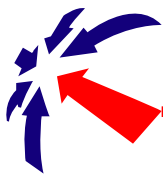
Particulars	Notes	Project	Micro Credit	Total Amount in Taka	
				30.06.2013	30.06.2012
RECEIPTS:					
Opening Balance					
Cash in Hand		14,495	906,577	921,072	261,985
Cash at Bank		8,251,551	4,125,943	12,377,494	10,089,808
Admission fee		-	50,480	50,480	40,345
Advance Office Rent Realized		-	3,500	3,500	2,500
AID-Comilla Contribution		78,000	-	78,000	119,831
Bank Interest		1,765	-	1,765	8,738
Bi-Cycle Installment		-	-	-	2,200
Bima/Insurance		-	599,575	599,575	507,100
Boat Engine Sale		-	-	-	29,841
Dairy Sales		60,000	-	60,000	130,000
Donation		-	-	-	450,500
Dormitory Rent		690,484	-	690,484	454,512
DPS		-	304,100	304,100	-
Food Sale		1,497,996	-	1,497,996	1,727,941
Fund fro Head Office		-	-	-	-
Fund from Credit Union		-	174,543	174,543	95,100
Grant Received from AID-Comilla Credit		1,421,173	-	1,421,173	773,566
Grant Received from Amratoli- Credit		-	-	-	150,000
Grant Received from ASF		909,662	-	909,662	-
Grant Received from RABO Bank Credit		400,000	-	400,000	195,000



Grant Received from SPSSAA	-	-	-	371,398
Grant Received from MISEREOR	827,984	-	827,984	817,776
Grant Received from DFID/SHIREE	1,991,451	-	1,991,451	4,164,658
Grant Received from ASF/MJ	-	-	-	371,398
Grant Received from BRAC	195,389	-	195,389	-
Grant Received from CLP	65,056,729	-	65,056,729	89,971,740
Grant Received from UCEP	889,089	-	889,089	-
Grant Received from KGF	-	-	-	162,200
Grant Received from NRI /DFID	-	-	-	1,176,117
Guest House Rent	44,000	-	44,000	89,770
House Loan Realization	4,265	-	4,265	-
Interest from Others Project	200,000	-	200,000	-
Interest from Prottoy	-	34,219	34,219	31,000
Interest Received from Branch Office	-	-	-	730,344
Interest Received from General Fund	-	200,000	200,000	-
Loan from Aid-Comilla (Kurigram)	51,000	-	51,000	400,000
Loan Collection from E.C	-	-	-	63,500
Loan from Aid-Comilla Credit (RABO Bank)	2,544,166	6,883,000	9,427,166	12,346,090
Loan from Amratoli Credit	130,000	-	130,000	-
Loan from ASF	-	86,000	86,000	179,251
Loan from BASIC Bank	-	12,000,000	12,000,000	16,000,000
Loan from Credit Union	-	750,000	750,000	-
Loan from CU (Tongi) received during the year	-	-	-	1,538,739
Loan from E.D	25,500	-	25,500	181,350
Loan from General Fund	191,545	4,846,000	5,037,545	4,615,310
Loan from Grihayan Tohobil				



	-	-	-	1,750,000
Loan from Housing Fund	150,000	540,640	690,640	2,020,000
Loan Recovery from IDP	85,500	-	85,500	19,000
Loan from Others Project	3,000,000	-	3,000,000	5,110,000
Loan from Prime Bank	-	-	-	2,500,000
Loan from RABO Bank Credit	700,000	6,535,070	7,235,070	2,720,000
Loan from Rodent Project	-	-	-	993,657
Loan from Training Center	-	131,760	131,760	797,000
Loan Processing fee	-	102,170	102,170	98,160
Loan Refund from BRAC/BEP	51,000	-	51,000	-
Loan Realized (Bicycle)	59,500	7,800	67,300	4,000
Loan Realized from Aid-Comilla Credit (Grihayan)	-	485,000	485,000	-
Loan Realized from ASF Project	40,000	-	40,000	-
Loan Realized from Branch office	-	5,713,000	5,713,000	3,035,000
Loan Realized from CWRA Project (UCEP)	-	241,000	241,000	-
Loan Realized from General Fund	120,000	-	120,000	-
Loan Realized from Head office	-	3,335,000	3,335,000	4,356,000
Loan Realized from SHIRREE	5,000	-	5,000	-
Loan Received from Aid Comilla	247,720	-	247,720	-
Loan Recovery	-	110,042,804	110,042,804	91,542,296
Loan Recovery from Prottoy	-	750,000	750,000	500,000
NCP Loan Realization (CLP Staff)	25,000	-	25,000	-
NCPF (CLP Staff)	466,695	-	466,695	512,209
Notice Pay	118,110	-	118,110	-
Office Rent from Credit	-	-	-	456,000
Office Rent from RABO credit	-	-	-	144,000

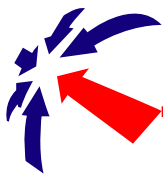


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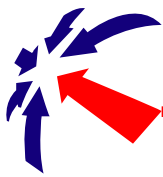
CHARTERED ACCOUNTANTS

OHP/Slid Project Rent	7,000	-	7,000	3,500
Over head CLP	-	-	-	1,762,719
Over head from Project	3,645,240	-	3,645,240	3,253,742
Pass Book	-	10,605	10,605	5,025
Project Office Rent Collection	377,900	-	377,900	58,700
Publication	60,000	-	60,000	-
Savings Collection	36,700	12,289,558	12,326,258	9,569,195
School Bench	618,904	-	618,904	-
School Dress	68,860	-	68,860	-
Service Charge Collection	76,703	15,420,646	15,497,349	13,386,392
Staff Provident Fund	290,190	3,144	293,334	155,827
Staff Recruitment	60,000	-	60,000	-
Staff Security Money	440,612	-	440,612	1,051,140
Student Reception	163,900	-	163,900	-
Trainer Honorarium	86,910	-	86,910	74,620
Training Materials Sale	11,812	-	11,812	-
Training Room Rent	234,874	-	234,874	525,265
Trap sale	-	-	-	10,000
Travelling Allowance	97,200	-	97,200	92,075
Vehicle Sales	-	-	-	59,500
Others Income	770,336	82,046	852,382	690,937
Total Receipts:	97,591,910	186,654,180	284,246,090	295,505,567
PAYMENTS:				
AI Support for Cattle	-	-	-	152,100
Air- Condition	-	-	-	81,600
Allowance for Peer Educator	98,000	-	98,000	-

AID-COMILLA Audit Report July 2012- June 2013



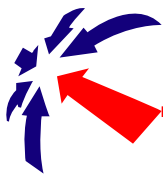
Arbitration	35,937	-	35,937	18,065
Asset Support Stipends	-	-	-	8,846,350
Asset/Cattle	17,765,132	-	17,765,132	26,606,787
Audit Fees	12,100	35,000	47,100	46,100
Audit Monitoring and Evaluation Support	145,530	-	145,530	-
Bank Charge	9,667	21,502	31,169	72,118
Beneficiary Training for Country	-	-	-	4,975,000
Bima/ Insurance Refund	-	71,040	71,040	11,293
Boat fuel and Maintenance	-	-	-	29,841
Capital Cost (Furniture Purchase)	133,640	-	133,640	758,124
Cloth for Well Magazine and Shabdokosh	1,315	-	1,315	-
Coca Rises	12,120	-	12,120	3,150
Community Awareness on CRE, CEDAW	9,320	-	9,320	-
Community Clinic	1,033,487	-	1,033,487	1,104,468
Community Leadership Training	-	-	-	32,916
Community Meeting	30,477	-	30,477	39,150
Consultancy Fee	1,422,500	-	1,422,500	350,000
Consultation with Children and Women	204,600	-	204,600	-
Contingency	218,240	-	218,240	52,522
Conveyance Bill	91,906	229,751	321,657	406,672
Court Case	14,260	-	14,260	7,840
Coordinating Meeting	8,755	-	8,755	-
CRC/WRC Information Materials	4,971	-	4,971	-
Cultural Show/ Events	32,000	-	32,000	-
Dialogs Meeting with LG & Stakeholders	4,000	-	4,000	-
Daily Allowances				



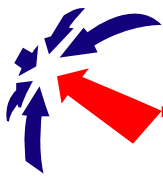
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CHARTERED ACCOUNTANTS

	22,855	-	22,855	102,916
District Level workshop	-	-	-	39,976
Dish Bill	1,200	-	1,200	-
Education Allowance	-	2,500	2,500	12,500
Education Class on Family	21,909	-	21,909	38,948
Emergency Savings Refund	-	-	-	21,281
Entertainment	24,337	284,341	308,678	213,392
Folk Song at Union	96,900	-	96,900	159,300
Food Bill	1,302,511	-	1,302,511	1,507,055
Formation of DCC, DWC	7,380	-	7,380	-
Formation of Women and Child Group	18,060	-	18,060	-
Fuel Bill	12,000	571,678	583,678	477,943
Fund Transfer to H/o	2,250,000	-	2,250,000	3,170,000
Furniture Purchase	26,500	18,500	45,000	2,780
Gas/WASA/Electricity	85,220	228,431	313,651	299,656
Gender Relation Training	-	-	-	59,510
Gender Senility Training Staff	-	-	-	1,410
General Fund Expenses	-	1,780,673	1,780,673	805,700
Grant Transfer to ASF	85,000	-	85,000	-
Group Members Share Refund	-	-	-	459,801
Garden Maintenance	1,420	-	1,420	-
HG Input	891,724	-	891,724	1,255,122
Honorium for PNGOs ED & Accountant	70,000	-	70,000	-
IGA Cost	282,510	-	282,510	85,000
Interest Paid to BASIC Bank	-	2,064,644	2,064,644	1,335,147
Interest Paid to Beneficiaries	-	-	-	610,916



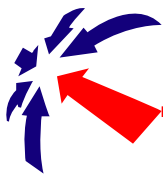
Interest Paid to Aid-Comilla Credit	200,000	-	200,000	-
Interest Paid to Credit union	-	40,500	40,500	324,190
Interest Paid to Grihayan Tohobil	-	29,829	29,829	10,114
Interest paid to H/O	-	-	-	762,474
Interest Paid to PF	-	-	-	1,750
Interest Paid to Prime Bank	-	-	-	41,820
International women's day	42,168	-	42,168	35,592
Land Tax	7,150	-	7,150	-
Loan to Access Justice Project	-	-	-	88,665
Loan Disbursement	-	119,929,000	119,929,000	103,128,000
Loan from CU (Tongi) refund during the year	-	-	-	1,088,516
Loan Refund to Aid-Comilla	4,609,260	-	4,609,260	3,987,050
Loan Refund Grihayan Tohobil	-	715,557	715,557	497,780
Loan Refund to Aid-Comilla Credit (RABO Bank)	-	7,424,070	7,424,070	3,988,000
Loan Refund to Amratoly	-	-	-	336,000
Loan Refund to ASF	73,045	116,000	189,045	172,750
Loan Refund to BASIC Bank	-	11,487,282	11,487,282	12,000,000
Loan Refund to Credit Union	250,000	-	250,000	300,000
Loan Refund to Genera Fund	157,500	-	157,500	-
Loan Refund to E.D	25,500	-	25,500	221,801
Loan Refund to Head Office	-	4,965,000	4,965,000	3,035,000
Loan refund to Housing Fund	-	485,000	485,000	1,906,000
Loan Refund to Prime Bank	-	-	-	2,500,000
Loan Refund to Training Center	120,000	-	120,000	-
Loan Refund to General Fund -Krigram	51,000	-	51,000	-
Loan to Aid-Comilla Credit (Grihayan)				



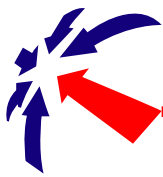
Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

	-	538,000	538,000	1,527,167
Loan to Branch Office	-	4,183,000	4,183,000	4,356,000
Loan to CWRA Project (UCEP)	-	242,800	242,800	-
Loan to General Fund	-	3,691,966	3,691,966	6,192,226
Loan to IDP	85,500	-	85,500	19,000
Loan to Other Projects	2,630,000	-	2,630,000	3,423,000
Loan to Prottoy	-	1,000,000	1,000,000	500,000
Loan to RABO Credit	180,000	6,037,640	6,217,640	6,088,000
Loan to Rodent Project	-	-	-	125,445
Loan to SHIREE	-	-	-	5,000
Loan to Staff (Bi-cycle)	105,000	-	105,000	193,900
Loan to Training Center	-	139,840	139,840	574,640
Low Cost Latrine	2,604,750	-	2,604,750	838,059
Maa Samabesh	18,600	-	18,600	-
Medicine/Medical support	95,730	24,389	120,119	31,404
Meeting with other NGO	7,000	-	7,000	-
Mentoring Cost	-	-	-	32,500
Merit Prize	450	-	450	-
Miscellaneous Expenses	25,545	62,159	87,704	29,947
Mobile Purchase	4,000	-	4,000	-
Monitoring & Evaluation Sup.	-	-	-	58,334
Monitoring Support	17,580	-	17,580	22,410
News Paper	5,295	24,241	29,536	28,023
Office Equipment	12,900	118,000	130,900	17,000
Office Rent	153,725	505,581	659,306	1,496,000
Office Rent Advance	-	-	-	10,000



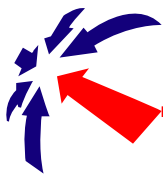
Orientation	800	-	800	-
Organization Contribution	78,000	-	78,000	115,000
Other Operational Costs/Office Expense	4,128	-	4,128	30,466
Overhead Cost	1,638,271	-	1,638,271	1,844,676
Overhead Return to CLP	6,245	-	6,245	-
Painting of Blackboard	230	-	230	-
PHD Student Exp.	-	-	-	363,546
Plinth Raising	10,596,302	-	10,596,302	-
Poultry Rearing Input	180,180	-	180,180	-
Press Conference	-	-	-	16,951
Pressure Group Meeting	29,808	-	29,808	66,201
Printing, Photocopy & Stationary	428,504	382,027	810,531	450,545
Project Implementation Cost	833,760	-	833,760	99,227
Publication	60,000	-	60,000	81,700
Referral Service	174,061	-	174,061	-
Refresher Course	1,000	-	1,000	-
Refreshers for CSKs	-	-	-	154,119
Refund to BEP	51,000	-	51,000	-
Refund to CLP	3,919,570	-	3,919,570	402,605
Refund to NCPF (CLP Staff)	194,194	-	194,194	130,316
Refund to Provident Fund	42,283	-	42,283	96,376
Refund to SHIREE	31,812	-	31,812	-
Refund to Staff Security Money	495,311	-	495,311	426,030
Regional Confer. of Survivors	120,177	-	120,177	-
Registration Fees	-	6,750	6,750	6,500
Repair and Maintenance				



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

	189,327	723,396	912,723	945,686
Revenue Stamp Purchase	-	34,535	34,535	18,315
Safe Custody Expense	21,900	-	21,900	-
Savings Refund	-	7,396,255	7,396,255	5,083,144
School Bench	615,904	-	615,904	-
School College Campaign	11,980	-	11,980	29,756
School Dress	68,860	-	68,860	-
School Signboard	1,500	-	1,500	-
Sect oral Meeting	-	-	-	18,753
Shearing Meeting with Comm.	-	-	-	14,910
Shishu Samabesh	18,400	-	18,400	-
Sign pen/Marker	75	-	75	-
Social Activities & Publication	-	65,615	65,615	-
Social Development	1,475,612	-	1,475,612	1,097,133
Social Protection Cost	462,400	-	462,400	447,600
Staff Meeting Cost	8,533	58,300	66,833	6,030
Staff Benefit/Development	12,599	-	12,599	-
Staff Recruitment	60,000	-	60,000	-
Staff Salary	25,732,318	5,604,058	31,336,376	32,610,184
Student Reception	163,900	-	163,900	-
Study Tour & Farewell	25,000	-	25,000	-
Subscription	2,000	-	2,000	-
Supplementary food	-	60,000	60,000	47,000
Teachers Honorarium	41,250	-	41,250	-
Telephone, Mobile Bill and Postage	14,608	163,978	178,586	493,822
Trainer Honorarium	65,420	-	65,420	85,662

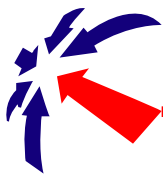


Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

Training Center Maintenance	702,865	-	702,865	156,967
Training Center Repair	29,984	-	29,984	500
Training Material Purchase	5,052	-	5,052	9,860
Training, Meeting & Refresher	2,357,594	-	2,357,594	1,679,996
Training on Human Rights	24,330	-	24,330	37,200
Training, Seminar & Workshop	7,829	-	7,829	51,972
Transport, Communication & Operations	3,878,123	-	3,878,123	-
Traveling Cost	274,430	-	274,430	5,720,525
TW Platform	1,117,694	-	1,117,694	1,650,681
Upzila Group Meeting	99,710	-	99,710	-
VAT & Tax	-	-	-	23,955
Veterinary Support	-	-	-	281,100
Web Page Development	3,972	-	3,972	50,000
White Paper	557	-	557	-
Workshop with POs of NGOs	245	-	245	-
Total Payments:	94,348,788	181,562,828	275,906,842	269,091,015
Closing Balance				
Cash in Hand	33,588	291,167	324,755	921,172
Cash at Bank	3,209,534	4,800,185	8,009,719	12,473,871
Total	97,591,910	186,654,180	284,241,316	282,486,058

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



Howladar Yunus & Co.

CHARTERED ACCOUNTANTS

Association for Integrated Development-Comilla (AID-COMILLA)

Notes to the Consolidated Financial Statements

For the year ended June30, 2013

1.00 BACKGROUND

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

2.00 OBJECTIVES OF THE ORGANIZATION

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

Establish a basis for practicing environmental monitoring through quality investigation:

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

3.00 BASIS OF ACCOUNTING

3.01 Basis of Accounting:

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

3.02 Depreciation:

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