

আহসান মঞ্জুর এন্ড কোং

AHSAN MANZUR & CO.
CHARTERED ACCOUNTANTS

AMIN COURT (4TH FLOOR)
62-63, MOTIJHEEL C/A, DHAKA-1000
OFFICE PHONES : 9569839, 9557354
RES : 8917895

AUDITORS REPORT.

We have audited the accompanying balance sheet of **Association for Environment and Human Resource Development (AFEHRD)** as of 30th June 2003 and the related Income & Expenditure Account for the year then ended. The preparation of these financial statements is the responsibility of the management. Our responsibility is to express an independent opinion on these financial statements based on our audit.

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

In our opinion, the financial statements, prepared in accordance with BAS, give a true and fair view of the state of the affairs 30th June 2003 and of the result of its operations comply with applicable laws and regulations.

We also report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- (b) In our opinion, proper books of account as required by law have been kept so far as it appeared from our examination.
- (c) The Balance Sheet and Income & Expenditure account dealt with by the report are in agreement with the books of account.


AHSAN MANZUR & CO.
Chartered Accountants.

Dated: May 26, 2005.



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AUDITORS CERTIFICATE.

We have audited the Accounts of **Association for Environment and Human Resource Development, 22/A, Motijheel Road, Dhaka (Registration No.DHA-04162)** for the year ended 30th June 2003 and all relevant books and vouchers and certify that according to the audited accounts.

1. The brought forward foreign donations at the beginning of the year was taka 56,833.00.
2. The balance of utilized local funders fund by the organization was Tk. Nil.
3. Certify that the organization has maintained the accounts and records relating there in to the manner specified.
4. The information furnished above is fair and checked by us.


AHSAN MANZUR & CO.
Chartered Accountants.

Dated: May 26,2005.



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Dated: May 26, 2005.

The Members of the Executive Committee,
Association for Environment and Human Resource Development,
103, Elephant Road, Dhaka,
Dhaka-1000.

Subject: Auditors Report on the accounts of ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT for the year ended 30th June 2003.

Dear Sirs,

We have audited the annexed statement of accounts viz. Balance Sheet as at 30th June, 2004 of ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT (AFEHRD) Income and Expenditure Account and Receipt and Payment Account for the year ended on that date. Our Examination was carried out in accordance with the generally accepted auditing standard and to the extent appropriate in view of the nature of assignment accordingly included such test of Accounting records and such other auditing procedures, as we considered necessary in the circumstances.

1.0 THE PROJECT AND ITS OBJECTIVES:

ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT (AFEHRD) is a non-profit earning its Organization with close cooperation of a few professional social workers. The Organization commenced its operation very recently and obtained its Registration number DHA-04162 dated 25.06.1998.

The main objectives of the organization are as under along with others: -

- (i) A forestation Program.
- (ii) Primary Health Care for people.
- (iii) Mass Literacy Program.
- (iv) Undertake Environment generation program and to change lot of distressed people.
- (v) Introduce children and Mothers health care program.



- (vi) Invite foreign donors for charitable activities that well being of the people.
- (vii) Eradication of smoking and Drug Addictions.
- (viii) ~~Hi Resource~~ Development.
- (ix) To help disabled persons and so on.

2.0 The affairs of the Organization are being managed by a committee consisting of ~~018~~ seven) members.

3.0 **ACCOUNTING BASIS:**

Accounts of the organization were maintained on cash basis that is all income actually received were taken as income and all expenditure actually paid during the year were considered as expenditure.

4.0 **MAINTAINANCE OF BOOKS OF ACCOUNTS:**

Cashbook and general ledger and other books of accounts were maintained by the organization during the year under audit. Yearly budget should be prepared at the beginning of the year.

5.0 We could not physically verify the cash in hand as on that date as our audit was made on post dated.

We convey our thanks to staff and officers who extended cooperation to us.

Thanking you,


AHSAN MANZUR & CO.
Chartered Accountants.



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AFEAHRD

ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT
BALANCE SHEET AS AT 30TH JUNE, 2003.

FUND & LIABILITIES	NOTE REF.	2003-2004 TAKA	2002-2003 TAKA
FUND ACCOUNT			
A. General Fund	5	67,808.00	25,301.00
B. Funders Account			
Total Fund		67,808.00	25,301.00

CURRENT LIABILITIES

Audit fees
Staff Salary

5,000.00	
-	-
72,808.00	25,301.00

Properties & Assets

Fixed assets (As per Schedule - 01)

14,518.00	8,900.00
1,330.00	16,153.80
56,960.00	247.20
72,808.00	25,301.00

CURRENT ASSETS

Cash in hand
Cash at bank

Members contribution(Receivable)

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

AHSAN MANZUR & CO.
CHARTERED ACCOUNTANTS

Date: 26 May, 2005



**ASSOCIATION FOR ENVIRONMENT AND HUMAN
RESOURCE DEVELOPMENT (AFEHRD)
22A, MONIBUR PARA, DHAKA**

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2003.**

EXPENDITURE	TAKA	INCOME	TAKA
Office Rent	60,000.00	Executive Committee Members Subscription	46,000.00
Staff Honorarium	180,000.00	Executive Committee Members Subscription	58,000.00
Sub Contract Program Exp. Study Circle on Government	210,099.00	General member's & Project base members Subscription	27,250.00
Stationary & Equipments	3,755.00	Donation from Philanthropist	45,000.00
Printing and Publications	13,790.00	Donation from Philanthropist	110,580.00
Bill & Fees	5,300.00	Receipt from NDI (Sub Cotract Program)	180,000.00
Transportation & Logestics	2,223.00	Receipt from Global Greengrants Fund (G.G.F.)	56,833.00
Refreshment	3,245.00	Program support (As a sub Contract)	230,000.00
Program Organising Cost	257,770.00	Receipt from Drama Show	36,800.00
Photocopy & Compose	1,332.00	News Paper and old Equipment Bill	1,320.00
Skill Development Training	5,000.00		
Audit Fees	5,000.00		
Depreciation	1,762.00		
Excess Income over Expenditure	42,507.00		
	791,783.00		791,783.00



**ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE
DEVELOPMENT (AFEHRD)
92/A, MONIPUR PARA, DHAKA.**

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE, 2003.**

<u>RECEIPTS:</u>	<u>AMOUNT TAKA.</u>	<u>PAYMENTS:</u>	<u>AMOUNT TAKA</u>
<u>OPENING BALANCE:</u>			
Cash In Hand	16,153.80	Office Rent	60,000.00
Cash at Bank	247.20	Staff Honorarium	180,000.00
Executive Committee Members Subscription	46,000.00	Sub Contract Program Expenses Study Circle on Environment & Health	210,099.00
Executive Committee Members Subscription	58,000.00	Stationary and Equipment	3,755.00
General member's & Project base members Subscription	27,250.00	Printing and Publications	13,790.00
Donation from Philanthropist	45,000.00	Bills and Fees	5,300.00
Donation from Philanthropist	110,580.00	Transport & Logistics	2,223.00
Receipt from NDI (Sub Cotract Program)	180,000.00	Refreshment	3,245.00
Receipt from Global Greengrants Fund (G.G.F.)	56,833.00	Program Organising Cost	257,770.00
Program support (As a sub Contract)	230,000.00	Photocopy & Compose	1,332.00
Receipt from Drama Show	36,800.00	Skill Development Training Cost	5,000.00
News Paper and old Equipment Bill	1,320.00	Purchase Furniture & Books	7,380.00
		<u>CLOSING BALANCE:</u>	
		Cash at Bank	56,960.00
		Cash in Hand	1,330.00
	808,184.00		808,184.00



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**ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE
DEVELOPMENT (AFEHRD)**
22/A, MONIPURI PARA, DHAKA.

**NOTES TO THE ACCOUNTS FOR
THE YEAR ENDED 30TH JUNE, 2003.**

1.00 **Association for Environment and Human Resource Development** is a non-profit earning organization with close co-operation of a few professional Social Workers. The main objective of the organization is a civil society movement to save the environment; they have been active, viz. unplanned urbanization, waste management, sound pollution, air pollution and water pollution.

2.0 **PRINCIPAL ACCOUNTING POLICIES:**

The amount has been prepared under generally accepted accounting principles. The Principal Accounting policies, which have been applied consistly in preparing the accounts, are as under:

(a) **Fixed assets and depreciation:-**

On Fixed Assets depreciation has been charged under reducing balancing method at rates varying 10% to 15% depending on the category and useful life of fixed assets. Schedule-1 may please be referred.

(b) **Revenue Recognition:**

Service charge, subscription & Membership fees have been recognized and accounted for as and when they are received.

3.0 **FUND ACCOUNT:**

Break of Amount shown in the face of the balance sheet.

4.0 **GENERAL FUND:**

TAKA

Opening Balance	25,301.00
Add: Excess of income over expenditure	<u>42,507.00</u>
	<u>67,808.00</u>



ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT (AFEHRD)

22/ MONPUR PARA, DHAKA.

SCHEDULE-01.

SCHEDULE OF FIXED ASSETS AS ON 30TH JUNE, 2003.

Sl. No.	Particulars	C O S T			Rate of Dep.	DEPRECIATION			Written Down Value as on 30.06.2002.
		Balance as on 01.07.2001	Addition during the year	Total as on 30.6.2002		Balance as on 01.07.2001	During the year	Total as on 30.06.2002	
1	Furniture & Fixtures	8,500	6,000	14,500	10%	900	1,360	2,260	12,240
2	Books	1,530	1,380	2,910	15%	230	402	632	2,278
		10,030	7,380	17,410		1,130	1,762	2,892	14,518

