PRIVATE & CONFIDENTIAL

Auditor's Report

&

Consolidated Financial Statements

of

Manab Unnayan Kendra (MUK)

For the Year Ended June 30, 2015

অমল এন্ড লীনা

Amal & Leena

Chartered Accountants

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অমল এন্ড লীনা
Amal & Leena
Chartered Accountants

DHAKA OFFICE :
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AUDITORS' REPORT

We have audited the accompanying Consolidated Statement of Financial Position of **Manab Unnayan Kendra (MUK)** as at June 30, 2015 and the related Statement of Consolidated Comprehensive Income and Consolidated Statement of Receipts & Payments for the year then ended together with notes thereto as prepared and produced to us by the management of the organization for our verification. The preparation of these financial statements is the responsibility of the organization management. Our responsibility is to express an independent opinion of these financial statements based on our audit.

Basis of Opinion:

We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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 the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion:

In our opinion, the financial statements, referred to above prepared in accordance with Bangladesh Accounting Standards (BAS) give a true and fair view of the state of the organization's operations as at June 30, 2015 and comply with the 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 & made due verification thereof.

b) In our opinion, the organization as required by law has kept proper books of accounts so far as it appeared from our examination of those books & records.

c) The Consolidated Financial Statements dealt with by the report are in agreement with the books of accounts.

Date: September 06, 2015
Place : Dhaka

Amal & Leena
Dhaka
Chartered Accountants

Amal & Leena
Chartered Accountants

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Manab Unnayan Kendra (MUK)
Amjhupi Bazar, Meherpur.
Consolidated Statement of Financial Position
As At June 30, 2015

Property & Assets	Note	30-Jun-15	30-Jun-14
Non Current Assets			
Fixed Assets at Cost	1	4,890,065	4,890,065
Loan to Members (MCP)	2	9,817,712	8,147,202
Loan to Members (Siri)	3	1,367,886	916,126
Loan to Members (Proyojon Program)	4	159,975	159,975
Total Non Current Assets		**16,235,638**	**14,113,368**
Current Assets			
Loan to Staff (Security Fund)	5	816,362	849,462
Loan to Staff	6	-	145,390
Advance to School Rent	7	9,000	9,000
Lease of Land	8	20,000	20,000
Cash & Bank Balance	9	2,597,395	2,678,141
Total Current Assets		**3,442,757**	**3,701,993**
Total Properties & Assets		**19,678,395**	**17,815,361**

Capital Fund & Liabilities	Note	30-Jun-15	30-Jun-14
Capital Fund			
Cumulative Surplus	10	8,906,667	7,535,325
Statutory Reserve Fund	11	137,964	137,964
Total Capital Fund		**9,044,631**	**7,673,289**
Current Liabilities			
Loan from Executive Director	12	305,000	305,000
Loan from Staff	13	5,000	5,000
Loan from Executive Committee	14	175,000	175,000
Loan from BRCT	15	2,856,993	2,856,993
Advance from Arbitration Program	16	48,550	734,300
Members Savings Deposit (RMC)	17	2,467,894	2,003,763
Members Savings Deposit (Siri)	18	378,190	282,445
Member Savings (Security Fund)	19	152,385	152,385
Welfare Fund	20	565,754	357,804
Staff Security Fund	21	891,000	692,000
Loan Loss Provision (LLP)	22	987,840	987,840
Depreciation Reserved Fund	23	1,800,158	1,589,542
Total Current Liabilities		**10,633,764**	**10,142,072**
Total Capital Fund & Liabilities		**19,678,395**	**17,815,361**

The accompanying notes form integral part of these financial statements

Signed as per our separate report of even date annexed

Amal & Leena Dhaka Chartered Accountants

Amal & Leena
Chartered Accountants

Date: September 06, 2015
Place : Dhaka

Manab Unnayan Kendra (MUK)
Amjhupi Bazar, Meherpur.

Consolidated Statement of Comprehensive Income
For the year ended June 30, 2015

Income	General Account	Micro Credit Program	Aparajita	Local Resours Support Unit	Trinomul Paribahan Sector	Baradi Model Academy	Pirojpur Model Academy	Amjhupi Model Academy	Proyojon Prokolpo	Arbitration Program	Siri Program	Cultural Research Program	Prottasha	Vocational Training & Child Education Development Program	PVHT	FY 2014-2015
Fund Received															499,400	499,400
Fund from CAMPE			167,568	29,741						37,947		35,490	3,158,570			3,429,316
Fund from BSAF			20,635													20,635
Fund from BNF	275,000													275,000		550,000
Fund from WAVE Foundation	54,800															54,800
Fund from Health Ministry												100,000				100,000
MUK Contribution														29,253		29,253
Income from Farming Program	145,239															145,239
Income from CSA for Sun	180,000											199,682				379,682
Income from Beef Fattening Program	422,244															422,244
Income from Forestry Program	165,117															165,117
Income from Friendly Stove				250,650												250,650
Income from Photo print				7,205												7,205
Income from Multimidia Rent				13,990												13,990
Income from Scholarship Examination												33,445				33,445
Income from Amjhumi Academy					406,860											406,860
Income from Baradi Academy					339,800											339,800
Income from Pirojpur Academy					119,750											119,750
Income from Staff Training				10,350												10,350
Income from Micro Bus					55,250											55,250
Income from Package									11,080							11,080
Income from House Rent	-		261,160	-												261,160
Income from Photocopy									89,907							89,907
Sales of Net Bag									9,896							9,896
Sales of Homeopathic Medicine									30							30
Sale of Allopathic Medicine									572							572
Sales of Sweet Packet									48,354							48,354
Sales of Cap									9,960							9,960
Sales of Shoes									23,000							23,000
Sales of Stocking									3,310							3,310
Sales of Training Pad & File									18,997							18,997
Sales of Garments									140,240							140,240
Sales of Diary									17,267							17,267
Sale of Exercise Book									91,614							91,614
Sales of Food				-					256,268							256,268
Sale of Books									328,100							328,100

Amal & Leena ★ Dhaka ★ Chartered Accountants

	General Account	Micro Credit Program	Aparajita	Local Resours Support Unit	Trinomul Paribahan Sector	Baradi Model Academy	Pirojpur Model Academy	Amjhupi Model Academy	Proyojon Prokolpo	Arbitration Program	Siri Program	Cultural Research Program	Prottasha	Vocational Training & Child Education Development Program	PVHT	FY 2014-2015
Sale of Batch									1,065							1,065
Sale of Sweter									23,629							23,629
Sale of Magazine												27,900				27,900
Sale of Hand Fan									120							120
Students Admission Fees						14,150	550	9,150								23,850
Students Monthly Fees						711,600	275,800	542,450								1,529,850
Students Session Charge						61,950	23,500	62,900								148,350
Students Examination fees						19,250	8,630	23,650				87,700				139,230
Coaching Fees						14,700	-	48,830								63,530
Sale of Pass Book		2,780									1,040					3,820
Sale of Loan Form		6,310									14,500					20,810
Health Card Fees									1,460							1,460
Scholarship								3,150								3,150
Application Fee										9,550						9,550
Complaint Fees										11,050						11,050
Divorce Fee										111,100						111,100
Decision Making by Non Judicial Stamp										43,200						43,200
Date Transfer Fees				7,245						800						8,045
Documentation Fees										7,350						7,350
Absent Fine				45,442	-											45,442
Certificate Fee				200												200
Cycle Stand Charge				18,532												18,532
Seat Rent				34,690	-											34,690
Advertisement												20,000				20,000
Admission Fees		2,780									2,080					4,860
Overhead Income	544,633															544,633
Service Charge		2,039,805									657,948					2,697,753
Donation from ED									-	15,775						15,775
Local Donation	18,965			-	134,083	9,950	20,827	101,230	1,760			97,713				384,528
Bank Interest					48		149	308			788	-				1,293
Other Income		-	2,000	-	20,000				11,920	12,357	2,000	16,700				64,977
Total	**1,805,998**	**2,051,675**	**451,363**	**418,045**	**1,075,791**	**831,600**	**329,456**	**791,668**	**1,088,549**	**249,129**	**678,356**	**618,630**	**3,158,570**	**304,253**	**499,400**	**14,352,483**

Expenditure	General Account	Micro Credit Program	Aparajita	Local Resours Support Unit	Trinomul Paribahan Sector	Baradi Model Academy	Pirojpur Model Academy	Amjhupi Model Academy	Proyojon Prokolpo	Arbitration Program	Siri Program	Cultural Research Program	Prottasha	Vocational Training & Child Education Development Program	PVHT	**FY 2014-2015**
Salary & Honorarium	1,159,020	583,450		295,850	810,530	690,000	312,850	696,400	397,150	175,950	301,927	156,700	-	132,000		5,711,827
Office Rent	9,000			-	-	-							-	-		9,000
School Rent						37,300	10,000						-			47,300
Venue Rent									-			564	-			564
Stationary Cost	16,087			4,136					27,171			1,326	-			48,720
Printing Cost	10,950	20,031		3,110		21,420		2,000	900	19,779		27,254	-			105,444
Traveling & Cell Phone Bill	37,600	50,435		24,775				-	18,015	11,050	25,096	11,450	-			178,421
Photocopy	12,908			2,036	-	549	-	570	3,141	640	1,981	10,838				32,663
Repair & Maintenance	14,597			17,033	48,441	8,503	1,880	2,061	16,871			530				109,916
Electricity Bill	63,569	17,448						-						2,400		83,417

Fuel & Oil Cost	6,181			3,513	192,413	-										202,107
Newspaper Bill	7,410															7,410
Postage & Courier	969			300						1,487		20				2,776
Telephone, Fax & E-mail	8,537													5,400		13,937
Entertainment	14,830	2,550		7,668		257		1,234			50					26,589
Local Donation		3,125														3,125
Transport Cost	17,595	-			10,100	-	-	-								27,695
Training & Workshop		-												24,000		24,000
Revenue Stamp	1,240															1,240
Bank Charge	515	2,895				465				600	1,208					5,683
Dish Bill	1,050			750												1,800
Consultancy Fees	18,000	30,000		8,500								31,745				88,245
Audit Fees	5,000	5,000														10,000
Overhead Cost		105,000		21,000		26,000	10,000	24,000	45,000		50,000	16,000				297,000
Utilities		16,430			-						18,889					35,319
Donation	10,400			30,532							780					41,712
MRA Renewal fees		5,750														5,750
NGO Bureau Renewal fees		15,000														15,000
VAT / Tax	12,500	12,000										10,452				34,952
Cookeries	-			7,980												7,980
Meeting						-							-	4,550		4,550
Iftar	18,965															18,965
Education Materials Cost						6,300	-	3,800	172,200			18,000		93,705		294,005
Examination Cost						9,454	5,466	13,801	15,873			68,260		-		112,854
Academy Decoration Cost						1,900		5,453			-	-				7,353
Food Supply									205,512							205,512
Sweet Packet									34,917			-				34,917
Gathering									-					2,699		2,699
Coaching Fee						8,400		43,300								51,700
Garments Making									64,253							64,253
Sweter Making									24,000							24,000
Non Judicial Stamp Purchase								-		29,250						29,250
Divorce Registration Cost										23,060						23,060
Scholarship												38,882				38,882
Orientation				14,544									-	7,774		22,318
Center Operation Cost						-		-					-	19,890		19,890
Reporting & Documentation													-	6,563		6,563
Fund Transfer to BNF	275,000															275,000
Program Cost	234,800	-	450,437	70,776								55,392	2,930,016		485,503	4,226,924
Chair & Table						21,300		26,174								47,474
Other Cost	3,175	-		14,039	17,357	1,450	60	1,940	27,343	600	-	14,800	-			80,764
Depreciation	188,603	22,013														210,616
Total Expenditure	2,148,501	891,127	450,437	526,542	1,078,841	833,298	340,256	820,733	1,052,346	262,416	399,931	462,213	2,930,016	298,981	485,503	12,981,141
Statutory reserve 10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Income over Expenditure	(342,503)	1,160,548	926	(108,497)	(3,050)	(1,698)	(10,800)	(29,065)	36,203	(13,287)	278,425	156,417	228,554	5,272	13,897	1,371,342
Total	1,805,998	2,051,675	451,363	418,045	1,075,791	831,600	329,456	791,668	1,088,549	249,129	678,356	618,630	3,158,570	304,253	499,400	14,352,483

Amal & Leena Chartered Accountants Dhaka

Manab Unnayan Kendra (MUK)

Amjhupi Bazar, Meherpur.

Consolidated Receipts & Payments Statements

For the year ended June 30, 2015

Receipts	General Account	Micro Credit Program	Aparajita	Local Resours Support Unit	Trinomul Paribahan Sector	Baradi Model Academy	Pirojpur Model Academy	Amjhupi Model Academy	Proyojon Prokolpo	Security Money & Mediation Program	Arbitration Program	VGD Program	Trinomul Anushondhani	Siri Program	Cultural Research Program	Prottasha	Vocational Training & Child Education Development Program	Food for All Campaign	PVHT	FY 2014-2015
Opening Balance																				
Cash in Hand	64	22,538	-	11,999	6,004	10,061	15,129	28,515	728	-	16,771	38	319	11,787	361	99	165	21	-	124,599
Cash at Bank	185,151	385,585	-	322,433	335	2,712	224	202	341,622	541,335	705	122,377	98,595	250,000	24,364	53,631	217,851	6,420	-	2,553,542
Principal Loan Realized (MCP)		16,318,490																		16,318,490
Savings Collection (MCP)		1,603,228																		1,603,228
Principal Loan Realized (Siri)														6,578,240						6,578,240
Savings Collection (Siri)														575,944						575,944
Advance from Arbitration Program										4,584,375										4,584,375
Loan from Security & Arbitration Program								40,000												40,000
Loan from Local Resorce Support Project					10,000									-						10,000
Loan Realized from Siri										100,000										100,000
Loan Realized from Staff (Security Fund)		33,100																		33,100
Loan Realized from Staff		145,390																		145,390
Staff Security										403,000										403,000
Welfare Fund		179,610		6,700										35,150						221,460
Income from Farming Program	145,239																			145,239
Fund Received																			499,400	499,400
Fund from CAMPE			167,568	29,741							37,947				35,490	3,158,570				3,429,316
Fund from BSAF			20,635																	20,635
Fund from BNF	275,000																275,000			550,000
Fund from WAVE Foundation	54,800																	-		54,800
Fund from Health Ministry															100,000					100,000
MUK Contribution																	29,253			29,253
Income from CSA for Sun	180,000														199,682					379,682
Income from Beef Fattening Program	422,244																			422,244
Income from Forestry Program	165,117																			165,117
Income from Friendly Stove				250,650																250,650
Income from Photo print				7,205																7,205
Income from Multimidia Rent				13,990																13,990
Income from Scholarship Examination															33,445					33,445
Income from Amjhumi Academy					406,860															406,860
Income from Baradi Academy					339,800															339,800
Income from Pirojpur Academy					119,750															119,750
Income from Staff Training				10,350																10,350
Income from Micro Bus					55,250															55,250
Income from Package									11,080											11,080
Income from House Rent	-		261,160	-																261,160
Income from Photocopy									89,907											89,907
Sales of Net Bag									9,896											9,896
Sales of Homeopathic Medicine									30											30
Sale of Allopathic Medicine									572											572
Sales of Sweet Packet									48,354											48,354
Sales of Cap									9,960											9,960
Sales of Shoes									23,000											23,000

Sales of Stocking									3,310											3,310
Sales of Training Pad & File									18,997	-										18,997
Sales of Garments									140,240											140,240
Sales of Diary									17,267											17,267
Sale of Exercise Book									91,614	-										91,614
Sales of Food				-					256,268											256,268
Sale of Books									328,100											328,100
Sale of Batch									1,065											1,065
Sale of Sweter									23,629											23,629
Sale of Magazine															27,900					27,900
Sale of Hand Fan									120											120
Students Admission Fees						14,150	550	9,150												23,850
Students Monthly Fees						711,600	275,800	542,450												1,529,850
Students Session Charge						61,950	23,500	62,900												148,350
Students Examination fees						19,250	8,630	23,650							87,700					139,230
Coaching Fees						14,700	-	48,830												63,530
Sale of Pass Book		2,780												1,040						3,820
Sale of Loan Form		6,310												14,500						20,810
Health Card Fees									1,460											1,460
Scholarship								3,150												3,150
Application Fee											9,550									9,550
Complaint Fees											11,050									11,050
Divorce Fee											111,100									111,100
Decision Making by Non Judicial Stamp											43,200									43,200
Date Transfer Fees				7,245							800									8,045
Documentation Fees											7,350									7,350
Absent Fine				45,442	-															45,442
Certificate Fee				200																200
Cycle Stand Charge				18,532																18,532
Seat Rent				34,690	-															34,690
Advertisement													-		20,000					20,000
Admission Fees		2,780											-	2,080						4,860
Overhead Income	544,633																			544,633
Service Charge		2,039,805												657,948						2,697,753
Donation from ED									-		15,775									15,775
Local Donation	18,965			-	134,083	9,950	20,827	101,230	1,760				-		97,713					384,528
Bank Interest					48		149	308					-	788	-					1,293
Other Income		-	2,000	-	20,000				11,920		12,357			2,000	16,700					64,977
Total	**1,991,213**	**20,739,616**	**451,363**	**759,177**	**1,092,130**	**844,373**	**344,809**	**860,385**	**1,430,899**	**5,628,710**	**266,605**	**122,415**	**98,914**	**8,129,477**	**643,355**	**3,212,300**	**522,269**	**6,441**	**499,400**	**47,643,851**

Payments	General Account	Micro Credit Program	Aparajita	Local Resours Support Unit	Trinomul Paribahan Sector	Baradi Model Academy	Pirojpur Model Academy	Amjhupi Model Academy	Proyojon Prokolpo	Security Money & Mediation Program	Arbitration Program	VGD Program	Trinomul Anushondhani	Siri Program	Cultural Research Program	Prottasha	Vocational Training & Child Education Development Program	Food for All Campaign	PVHT	FY 2014-2015
Salary & Honorarium	1,159,020	583,450		295,850	810,530	690,000	312,850	696,400	397,150		175,950	-	-	301,927	156,700	-	132,000			5,711,827
Office Rent	9,000			-	-	-						-	-			-	-			9,000
School Rent						37,300	10,000					-	-			-				47,300
Venue Rent									-			-	-		564	-				564
Stationary Cost	16,087			4,136					27,171			-	-		1,326	-				48,720
Printing Cost	10,950	20,031		3,110		21,420		2,000	900		19,779	-	-		27,254	-				105,444
Traveling & Cell Phone Bill	37,600	50,435		24,775				-	18,015		11,050	-	-	25,096	11,450	-				178,421
Photocopy	12,908			2,036	-	549	-	570	3,141	-	640	-	-	1,981	10,838					32,663
Repair & Maintenance	14,597			17,033	48,441	8,503	1,880	2,061	16,871			-	-		530					109,916
Electricity Bill	63,569	17,448						-	-			-	-				2,400			83,417

Amal & Leena ★ Chartered Accountants ★ Dhaka

Fuel & Oil Cost	6,181			3,513	192,413	-														202,107
Newspaper Bill	7,410																			7,410
Postage & Courier	969			300							1,487	-	-		20					2,776
Telephone, Fax & E-mail	8,537																5,400			13,937
Entertainment	14,830	2,550		7,668		257		1,234						50						26,589
Local Donation		3,125																		3,125
Transport Cost	17,595	-			10,100	-	-	-												27,695
Training & Workshop		-										-					24,000			24,000
Revenue Stamp	1,240																			1,240
Bank Charge	515	2,895				465					600		-	1,208						5,683
Dish Bill	1,050			750																1,800
Consultancy Fees	18,000	30,000		8,500											31,745					88,245
Audit Fees	5,000	5,000																		10,000
Overhead Cost		105,000		21,000		26,000	10,000	24,000	45,000					50,000	16,000					297,000
Utilities		16,430			-									18,889						35,319
Donation	10,400			30,532										780						41,712
MRA Renewal fees		5,750																		5,750
NGO Bureau Renewal fees		15,000																		15,000
VAT / Tax	12,500	12,000													10,452					34,952
Cookeries	-			7,980																7,980
Meeting						-										-	4,550			4,550
Iftar	18,965																			18,965
Education Materials Cost						6,300	-	3,800	172,200						18,000		93,705			294,005
Examination Cost						9,454	5,466	13,801	15,873						68,260		-			112,854
Academy Decoration Cost						1,900		5,453					-		-					7,353
Food Supply									205,512											205,512
Sweet Packet									34,917						-					34,917
Gathering									-								2,699			2,699
Coaching Fee						8,400		43,300												51,700
Garments Making									64,253											64,253
Sweter Making									24,000											24,000
Non Judicial Stamp Purchase								-			29,250									29,250
Divorce Registration Cost									-		23,060									23,060
Scholarship															38,882					38,882
Orientation				14,544												-	7,774	-		22,318
Center Operation Cost						-		-								-	19,890			19,890
Reporting & Documentation																	6,563			6,563
Fund Transfer to BNF	275,000																			275,000
Program Cost	234,800	-	450,437	70,776											55,392	2,930,016			485,503	4,226,924
Chair & Table						21,300		26,174												47,474
Principal Loan Disbursed (MCP)		17,989,000																		17,989,000
Savings Refunded (MCP)		1,139,097																		1,139,097
Principal Loan Disbursed (Siri)														7,030,000						7,030,000
Savings Refunded (Siri)														480,199						480,199
Advance Refunded to Arbitration										5,270,125										5,270,125
Loan Refunded to Security Money														100,000						100,000
Loan to Trinomul paribahan Sector		-		10,000		-														10,000
Loan to Amjhupi Model Accademy										40,000										40,000
Welfare Refunded		13,510																		13,510
Security Refunded										204,000										204,000
Other Cost	3,175	-		14,039	17,357	1,450	60	1,940	27,343		600	-	-	-	14,800	-				80,764
Closing Balance																				
Cash in Hand	4,258	16,470	-	13,702	12,406	9,328	3,680	17,992	11,741	5,000	3,084	38	319	62,347	48	62	250	21	13,897	174,643
Cash at Bank	27,057	712,425	926	208,933	883	1,747	873	21,660	366,812	109,585	1,105	122,377	98,595	57,000	181,094	282,222	223,038	6,420	-	2,422,752
Total	**1,991,213**	**20,739,616**	**451,363**	**759,177**	**1,092,130**	**844,373**	**344,809**	**860,385**	**1,430,899**	**5,628,710**	**266,605**	**122,415**	**98,914**	**8,129,477**	**643,355**	**3,212,300**	**522,269**	**6,441**	**499,400**	**47,643,851**

Amal & Leena ★ Chartered Accountants ★ Dhaka

Manab Unnayan Kendra (MUK)

Amjhupi Bazar, Meherpur.

Notes to the Accounts for the year ended June 30, 2015

01.00 Fixed Assets	30-Jun-15
Cost	
Balance as on 01-07-2014	4,890,065
Add: Purchased During the year	-
Balance as on 30-06-2015	**4,890,065**
Depreciation	
Balance as on 01-07-2014	1,589,542
Add: Charged During the year	210,616
Balance as on 30-06-2015	**1,800,158**
Written Down Value as on 30-06-2015	**3,089,907**

02.00 Loan to Members (MCP)	30-Jun-15
Balance as on 01-07-2014	8,147,202
Add: Disbursed During the year	17,989,000
	26,136,202
Less: Realized During the year	16,318,490
Balance as on 30-06-2015	**9,817,712**

03.00 Loan to Members (Siri)	30-Jun-15
Balance as on 01-07-2014	916,126
Add: Disbursed During the year	7,030,000
	7,946,126
Less: Realized During the year	6,578,240
Balance as on 30-06-2015	**1,367,886**

04.00 Loan to Members (Proyojon Program)	30-Jun-15
Balance as on 01-07-2014	159,975
Add: Disbursed During the year	-
	159,975
Less: Realized During the year	-
Balance as on 30-06-2015	**159,975**

05.00 Loan to Staff (Security Fund)	30-Jun-15
Balance as on 01-07-2014	849,462
Add: Disbursed During the year	-
	849,462
Less: Realized During the year	33,100
Balance as on 30-06-2015	**816,362**

06.00 Loan to Staff	30-Jun-15
Balance as on 01-07-2014	145,390
Add: Loan During the year	-
	145,390
Less: Realized During the year	145,390
Balance as on 30-06-2015	-

07.00 Advance to School Rent	30-Jun-15
Opening Balance as on 01-07-2014	9,000
Add: Advance During the year	-
	9,000
Less: Realized During the Year	-
Balance as on 30-06-2015	**9,000**

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08.00 Lease of Land	30-Jun-15
Opening Balance as on 01-07-2014	20,000
Add: Advance During the year	-
	20,000
Less: Realized During the Year	-
Balance as on 30-06-2015	**20,000**

09.00 Cash & Bank Balance	30-Jun-15
Cash in Hand	174,643
Cash at Bank	2,422,752
Balance as on 30-06-2015	**2,597,395**

10.00 Cumulative Surplus	30-Jun-15
Opening Balance as on 01-07-2014	7,535,325
Add: Excess of Income over Expenditure	1,371,342
Balance as on 30-06-2015	**8,906,667**

11. Statutory Reserved Fund	30-Jun-15
Balance as on 01-07-2014	137,964
Add: Reserve during the year	-
	137,964
Less: Refunded During the year	-
Balance as on 30-06-2015	**137,964**

12.00 Loan from ED	30-Jun-15
Opening Balance as on 01-07-2014	305,000
Add: Received During the year	-
	305,000
Less: Refunded During the Year	-
Balance as on 30-06-2015	**305,000**

13.00 Loan from Staff	30-Jun-15
Opening Balance as on 01-07-2014	5,000
Add: Received During the year	-
	5,000
Less: Refunded During the Year	-
Balance as on 30-06-2015	**5,000**

14.00 Loan from EC	30-Jun-15
Opening Balance as on 01-07-2014	175,000
Add: Received During the year	-
	175,000
Less: Refunded During the Year	-
Balance as on 30-06-2015	**175,000**

15.00 Loan from BRCT	30-Jun-15
Opening Balance as on 01-07-2014	2,856,993
Add: Received During the year	-
	2,856,993
Less: Refunded During the Year	-
Balance as on 30-06-2015	**2,856,993**

16.00 Advance from Arbitration Program	30-Jun-15
Opening Balance as on 01-07-2014	734,300
Add: Advance Received During the year	4,584,375
	5,318,675
Less: Refunded During the Year	5,270,125
Balance as on 30-06-2015	**48,550**

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17.00 Members Savings Deposit (RMC)	30-Jun-15
Opening Balance as on 01-07-2014	2,003,763
Add: Collected During the year	1,603,228
	3,606,991
Less : Refunded During the Year	1,139,097
Balance as on 30-06-2015	**2,467,894**

18.00 Members Savings Deposit (Siri)	30-Jun-15
Opening Balance as on 01-07-2014	282,445
Add: Collected During the year	575,944
	858,389
Less : Refunded During the Year	480,199
Balance as on 30-06-2015	**378,190**

19.00 Members Savings Deposit (Security Fund)	30-Jun-15
Opening Balance as on 01-07-2014	152,385
Add: Collected During the year	-
	152,385
Less : Refunded During the Year	-
Balance as on 30-06-2015	**152,385**

20. Welfare Fund	30-Jun-15
Balance 01-07-2014	357,804
Add: Received During the year	221,460
	579,264
Less: Refunded During the year	13,510
Balance as on 30-06-2015	**565,754**

21. Staff Security Fund	30-Jun-15
Balance 01-07-2014	692,000
Add: Received During the year	403,000
	1,095,000
Less: Refunded During the year	204,000
Balance as on 30-06-2015	**891,000**

22. LLP	30-Jun-15
Balance 01-07-2014	987,840
Add: Provision during the year	-
	987,840
Less: Adjustment During the year	-
Balance as on 30-06-2015	**987,840**

23.00 Depreciation Reserved Fund	30-Jun-15
Opening Balance as on 01-07-2014	1,589,542
Add: Received During the year	210,616
	1,800,158
Less: Refunded During the Year	-
Balance as on 30-06-2015	**1,800,158**

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Manab Unnayan Kendra (MUK)
Amjhupi Bazar, Meherpur.

Schedule of Fixed Assets
As at June 30, 2015

Sl No.	Particulars	Cost			Rate	Depreciation			Written Down Value
		As at 01 July 2014	Addition during the year	As at 30 June 2015		As at 01 July 2014	Charged during the year	As at 30 June 2015	
1	Furniture	452,590	-	452,590	10%	200,259	25,233	225,492	227,098
2	Building	2,531,552	-	2,531,552	5%	570,736	98,040	668,776	1,862,776
3	Vehicle	551,200	-	551,200	15%	372,628	26,785	399,413	151,787
4	Television	8,000	-	8,000	10%	4,442	355	4,797	3,203
5	Generator	49,310	-	49,310	15%	27,238	3,310	30,548	18,762
6	Equipments	54,200	-	54,200	10%	39,018	1,518	40,536	13,664
7	Motor Cycle	477,025	-	477,025	15%	254,812	33,332	288,144	188,881
8	Computer	192,812	-	192,812	10%	107,023	8,579	115,602	77,210
9	Bicycle	22,440	-	22,440	10%	11,529	1,091	12,620	9,820
10	Camera	9,300	-	9,300	10%	930	837	1,767	7,533
11	Fan	15,336	-	15,336	10%	927	1,441	2,368	12,968
12	Multimedia	67,300	-	67,300	15%	-	10,095	10,095	57,205
13	Land	459,000	-	459,000	0%	-	-	-	459,000
	Total	**4,890,065**	-	**4,890,065**		**1,589,542**	**210,616**	**1,800,158**	**3,089,907**

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