PRIVATE & CONFIDENTIAL

Auditor's Report

&

Consolidated Financial Statements

of

MANAB UNNAYAN KENDRA

For the Year Ended June 30, 2016

অমল এন্ড লীনা

Amal & Leena

Chartered Accountants

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অমল এন্ড লীনা
Amal & Leena
Chartered Accountants

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AUDITORS' REPORT

We have audited the accompanying Consolidated Statement of Financial Position of **Manab Unnayan Kendra** as at June 30, 2016 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, 2016 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.

Place: Dhaka
Date: August 10, 2016

Amal & Leena
Dhaka
Chartered Accountants

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Manab Unnayan Kendra
Amjhupi Bazar, Meherpur.

Consolidated Statement of Financial Position
As At June 30, 2016

Property & Assets	Note	30-Jun-16	30-Jun-15
Non Current Assets			
Fixed Assets at Cost	1	5,631,032	4,890,065
Loan to Members	2	14,112,355	11,345,573
Total Non Current Assets		**19,743,387**	**16,235,638**
Current Assets			
FDR	3	116,055	-
Loan to Staff (Security Fund)	4	816,362	816,362
Advance to School Rent	5	9,000	9,000
Lease of Land	6	30,000	20,000
Cash & Bank Balance	7	1,162,170	2,597,395
Total Current Assets		**2,133,587**	**3,442,757**
Total Properties & Assets		**21,876,974**	**19,678,395**

Capital Fund & Liabilities	Note	30-Jun-16	30-Jun-15
Capital Fund			
Cumulative Surplus	8	9,443,875	8,906,667
Statutory Reserve Fund	9	691,298	137,964
Total Capital Fund		**10,135,173**	**9,044,631**
Current Liabilities			
Loan from Executive Director	10	305,000	305,000
Loan from Staff	11	52,900	5,000
Loan from Executive Committee	12	175,000	175,000
Loan from BRCT	13	2,856,993	2,856,993
Advance from Arbitration Program	14	39,450	48,550
Members Savings Deposit	15	3,651,373	2,998,469
Welfare Fund	16	806,804	565,754
Staff Security Fund	17	713,400	891,000
Provident Fund	18	162,100	-
Loan Loss Provision (LLP)	19	987,840	987,840
Depreciation Reserved Fund	20	1,990,941	1,800,158
Total Current Liabilities		**11,741,801**	**10,633,764**
Total Capital Fund & Liabilities		**21,876,974**	**19,678,395**

The accompanying notes form integral part of these financial statements

Signed as per our separate report of even date annexed

Place : Dhaka
Date: August 10, 2016

Amal & Leena Dhaka Chartered Accountants

Amal & Leena
Chartered Accountants

Amal & Leena
Chartered Accountants

Manab Unnayan Kendra
Amjhupi Bazar, Meherpur.

Consolidated Statement of Comprehensive Income
For the year ended June 30, 2016

Income	General Account	Micro Credit Program	Environment & ICS Unit	Trinomul Paribahan Sector	Model Academy Program	PF	Millenium Enterprize	Proyojon Prokolpo	Security Money & Mediation Program	Arbitration Program	VGD Program	Siri Program	Wlelfare Fund	Prottasha	Vocational Training & Child Education Development Program	Food for All Campaign	PVHT	FY 2015-2016
Fund from Governance Advocacy	5,100																	5,100
Fund Received	8,883		104,650							88,614							164,000	366,147
USAID Project	202,050																	202,050
Fund from CAMPE														2,619,839				2,619,839
Fund from BNF	137,870																	137,870
Fund from WAVE Foundation	90,000																	90,000
Fund from AVC							330,425											330,425
Fund from Impact Foundation	108,000																	108,000
Fund from Idcol			159,050															159,050
Income from Forestry Program	338,024																	338,024
Income from Friendly Stove			100,000															100,000
Income from Cycle Stand	5,170		10,630															15,800
Income from Accademy				929,700	1,612,120													2,541,820
Income from Staff Training			4,650					1,470					1,650					7,770
Income from House Rent	15,500		18,200															33,700
Income from Seat Rent	33,700		49,250															82,950
Income from Photocopy								88,789										88,789
Sales of Net Bag								27,200										27,200
Sales of Sweet Packet								45,376										45,376
Sales of Cap								4,967										4,967
Sales of Shoes								18,730										18,730
Sales of Stocking								2,615										2,615
Sales of Training Pad & File								8,579										8,579
Sales of Garments								130,460										130,460
Sales of Diary								14,246										14,246
Sale of Exercise Book								64,437										64,437
Sales of Food	5,950		27,880					284,485										318,315
Sale of Books								237,234										237,234
Sale of Batch								498										498
Sale of Sweter								6,700										6,700
Sale of Health Card								110										110
Sales			1,000															1,000
Students Session Charge					84,700													84,700

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Students Examination fees					1,720			55,063					94,890					151,673
Coaching Fees					108,610													108,610
Sale of Pass Book		2,845										1,040						3,885
Sale of Loan Form		6,860					2,700					18,700						28,260
Scholarship													16,200					16,200
Application Fee										37,280								37,280
Complaint Fees									-	2,200								2,200
Divorce Fee										117,200								117,200
Absent Fine	13,316		21,890										460					35,666
Certificate Fee			200							10,550								10,750
Multimedia Rent	3,900		9,900															13,800
Advertisement								10,750					49,300					60,050
Admission / Appointment Fees	3,300	2,845			51,120		2,080					2,080	3,900					65,325
Overhead Income	703,000			24,800														727,800
Service Charge		2,483,166	3,200				54,846			15,993		839,561						3,396,766
Donation	40,000			5,000						64,357			76,904					186,261
Local Donation					181,278		40,926											222,204
Bank Interest	1,030		11,884	124	614	397	5,687	20,527	5,804			1,205	6,215				914	54,401
Other Income		5,350	4,040	18	200			3,372		3,200			12					16,192
Total	**1,714,793**	**2,501,066**	**526,424**	**959,642**	**2,040,362**	**397**	**436,664**	**1,025,608**	**5,804**	**339,394**	**-**	**862,586**	**249,531**	**2,619,839**	**-**	**-**	**164,914**	**13,447,024**

Expenditure	General Account	Micro Credit Program	Environment & ICS Unit	Trinomul Paribahan Sector	Model Academy Project	PF	Millenium Enterprize	Proyojon Prokolpo	Security Money & Mediation Program	Arbitration Program	VGD Program	Siri Program	Wlellfare Fund	Prottasha	Vocational Training & Child Education Development Program	Food for All Campaign	PVHT	**FY 2015-2016**
Salary & Honorarium	1,083,869	1,024,853	325,715	928,351	1,643,601		223,500	525,258		262,100	69,200	473,465	173,150		130,000		6,000	6,869,062
School Rent					79,000													79,000
Stationary Cost	40,272		16,286		4,725		1,448	1,300		1,907		1,314	31,900					99,152
Printing Cost		16,141						66,284										82,425
Traveling & Cell Phone Bill	4,200	56,030	11,575		2,310		5,210	3,700		2,900		34,635	3,100					123,660
Photocopy	7,356		10,977		1,298		1,201	10,567		1,176			73					32,648
Repair & Maintenance	2,287	14,838	9,960	27,657	18,307			11,250				6,114						90,413
Electricity Bill	68,923				5,369						9,250							83,542
Fuel & Oil Cost	1,010	20,907	3,590	53,978														79,485
Newspaper Bill	5,660	12,408																18,068
Postage & Courier	5,356		1,519				95	50		1,175		10,350						18,545
Telephone, Fax & E-mail	2,800	31,575	425		1,000													35,800
Entertainment	4,575	9,840	7,644		4,044		2,217			575								28,895
Local Donation (Arbitration)	8,883																	8,883
Training & Workshop	1,770	500	1,000				73,581						7,931					84,782
Revenue Stamp			200															200
Bank Charge	4,053	3,295	790	300	1,140	400	7,752	300	300	375		4,676	431					23,812
Dish Bill	600		1,200															1,800
Consultancy Fees	25,000	3,001					92,000						11,000					131,001

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Audit Fees	5,500	7,000																12,500
Overhead Cost		100,000	41,000		34,000		25,000	65,000				65,000	21,000					351,000
Utilities	5,425		6,825		61							4,350						16,661
Donation	3,000											837						3,837
Impact Foundation Cost	22,450																	22,450
Advertisements	1,200		700		4,700													6,600
MRA Renewal fees		5,000																5,000
VAT / Tax	7,250	750																8,000
Interest on Savings		77,243																77,243
Education Materials Cost					8,700			141,000										149,700
Examination Cost					1,203			33,278					67,829					102,310
Food Supply	1,203		18,241					192,902										212,346
Sweet Packet								24,330										24,330
Coaching Fee					49,840													49,840
Garments Making								69,191										69,191
Non Judicial Stamp Purchase					150					23,400								23,550
Divorce Registration Cost										24,350								24,350
Scholarship	900				3,150								3,208					7,258
Appointment Fees	1,455																	1,455
Registration					1,000		8,500											9,500
Program Cost	269,545		207,536		895			30,500		6,731	43,965		36,294	2,620,386	90,073	6,441	172,811	3,485,177
Donation	40,000		17,484		24,741		2,447	16,027	5,804				10,715					117,218
Other Cost	22,712		18,086	1,994	38,966		12,939	10,020		2,460			61,881					169,058
Depreciation	171,318	19,465																190,783
Total Expenditure	**1,818,572**	**1,402,846**	**700,753**	**1,012,280**	**1,928,200**	**400**	**455,890**	**1,200,957**	**6,104**	**327,149**	**122,415**	**600,741**	**428,512**	**2,620,386**	**220,073**	**6,441**	**178,811**	**13,030,530**
Statutory reserve 10%	-	109,822	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109,822
Excess of Income over Expenditure	(103,779)	988,398	(174,329)	(52,638)	112,162	(3)	(19,226)	(175,349)	(300)	12,245	(122,415)	261,845	(178,981)	(547)	(220,073)	(6,441)	(13,897)	306,672
Total	**1,714,793**	**2,501,066**	**526,424**	**959,642**	**2,040,362**	**397**	**436,664**	**1,025,608**	**5,804**	**339,394**	**-**	**862,586**	**249,531**	**2,619,839**	**-**	**-**	**164,914**	**13,447,024**

Amal & Leena Chartered Accountants Dha

Amal & Leena
Chartered Accountants

Manab Unnayan Kendra
Amjhupi Bazar, Meherpur.
Consolidated Receipts & Payments Statements
For the year ended June 30, 2016

Receipts	General Account	Micro Credit Program	Aparajita	Environment & ICS Unit	Trinomul Paribahan Sector	Model Academy Program	PF	Millenium Enterprize	Proyojon Prokolpo	Security Money & Mediation Program	Arbitration Program	VGD Program	Trinomul Anushondhani	Siri Program	Wellfare Fund	Prottasha	Vocational Training & Child Education Development Program	Food for All Campaign	PVHT	FY 2015-2016
Opening Balance																				
Cash in Hand	4,258	16,470	-	13,702	12,406	31,000		-	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	24,280		-	366,812	109,585	1,105	122,377	98,595	57,000	181,094	282,222	223,038	6,420	-	2,422,752
PF Collection							177,700													177,700
Principal Loan Realized		19,865,659						365,654	525					8,395,354						28,627,192
Savings Collection		1,877,035						56,800						724,355						2,658,190
Loan from ED								130,000												130,000
Loan from Staff					40,000						22,000									62,000
Staff Security										312,100										312,100
Welfare Fund		214,160		4,220										45,635	2,160					266,175
Advance from S. & Arbitration Program	100,000							100,000		4,458,750				100,000						4,758,750
Loan from MUK PF								145,000												145,000
Loan Realized from Siri		270,000																		270,000
Loan Realized from Millenium Accademy														70,000						70,000
Loan from MCP	700,000							120,000						400,000						1,220,000
Loan from Net Ad Camp								100,000												100,000
Loan from Proyojon Project	66,000				7,000	50,000								100,000						223,000
Loan from Campaign Project	150,000																			150,000
Loan from Local Fund														50,000						50,000
Loan from Amjhupi Accademy					20,000															20,000
Loan from Baradi Accademy					12,000															12,000
Loan from Pirojpur Accademy					8,000															8,000
Loan from Millenium Accademy					6,000															6,000
Loan from Shiri Project						70,000														70,000
Loan from GA		416,000																		416,000
Fund from Governance Advocacy	5,100																			5,100
Fund Received	8,883			104,650							88,614								164,000	366,147
USAID Project	202,050																			202,050
Fund from CAMPE																2,619,839				2,619,839
Fund from BNF	137,870																			137,870
Fund from WAVE Foundation	90,000																			90,000
Fund from AVC								330,425												330,425
Fund from Impact Foundation	108,000																			108,000
Fund from Idcol				159,050																159,050
Income from Forestry Program	338,024																			338,024
Income from Friendly Stove				100,000																100,000
Income from Cycle Stand	5,170			10,630																15,800
Income from Accademy					929,700	1,612,120														2,541,820
Income from Staff Training				4,650					1,470						1,650					7,770
Income from House Rent	15,500			18,200																33,700
Income from Seat Rent	33,700			49,250																82,950
Income from Photocopy									88,789											88,789
Sales of Net Bag									27,200											27,200
Sales of Sweet Packet									45,376											45,376
Sales of Cap									4,967											4,967

Amal & Leena ★ Chartered Accountants ★

Sales of Shoes									18,730											18,730
Sales of Stocking									2,615											2,615
Sales of Training Pad & File									8,579											8,579
Sales of Garments									130,460											130,460
Sales of Diary									14,246											14,246
Sale of Exercise Book									64,437											64,437
Sales of Food	5,950			27,880					284,485											318,315
Sale of Books									237,234											237,234
Sale of Batch									498											498
Sale of Sweter									6,700											6,700
Sale of Health Card									110											110
Sales				1,000																1,000
Students Session Charge						84,700														84,700
Students Examination fees						1,720			55,063						94,890					151,673
Coaching Fees						108,610														108,610
Sale of Pass Book		2,845												1,040						3,885
Sale of Loan Form		6,860						2,700						18,700						28,260
Scholarship															16,200					16,200
Application Fee											37,280									37,280
Complaint Fees											2,200									2,200
Divorce Fee											117,200									117,200
Absent Fine	13,316			21,890											460					35,666
Certificate Fee				200							10,550									10,750
Multimedia Rent	3,900			9,900																13,800
Advertisement									10,750						49,300					60,050
Admission / Appointment Fees	3,300	2,845				51,120		2,080						2,080	3,900					65,325
Overhead Income	703,000				24,800															727,800
Service Charge		2,483,166		3,200				54,846			15,993			839,561						3,396,766
Donation	40,000				5,000						64,357				76,904					186,261
Local Donation						181,278		40,926												222,204
Bank Interest	1,030			11,884	124	614	397	5,687	20,527	5,804				1,205	6,215				914	54,401
Other Income		5,350		4,040	18	200			3,372		3,200				12					16,192
Total	**2,762,108**	**25,872,815**	**926**	**753,279**	**1,065,931**	**2,215,642**	**178,097**	**1,454,118**	**1,404,686**	**4,891,239**	**365,583**	**122,415**	**98,914**	**10,867,277**	**432,833**	**2,902,123**	**223,288**	**6,441**	**178,811**	**55,796,526**

Payments	General Account	Micro Credit Program	Aparajita	Environment & ICS Unit	Trinomul Paribahan Sector	Model Academy Project	PF	Millenium Enterprize	Proyojon Prokolpo	Security Money & Mediation Program	Arbitration Program	VGD Program	Trinomul Anushondhani	Siri Program	Wellfare Fund	Prottasha	Vocational Training & Child Education Development Program	Food for All Campaign	PVHT	FY 2015-2016
Salary & Honorarium	1,083,869	1,024,853		325,715	928,351	1,643,601		223,500	525,258		262,100	69,200		473,465	173,150		130,000		6,000	6,869,062
School Rent						79,000														79,000
Stationary Cost	40,272			16,286		4,725		1,448	1,300		1,907			1,314	31,900					99,152
Printing Cost		16,141							66,284											82,425
Traveling & Cell Phone Bill	4,200	56,030		11,575		2,310		5,210	3,700		2,900			34,635	3,100					123,660
Photocopy	7,356			10,977		1,298		1,201	10,567		1,176				73					32,648
Repair & Maintenance	2,287	14,838		9,960	27,657	18,307			11,250					6,114						90,413
Electricity Bill	68,923					5,369						9,250								83,542
Fuel & Oil Cost	1,010	20,907		3,590	53,978															79,485
Newspaper Bill	5,660	12,408																		18,068
Postage & Courier	5,356			1,519				95	50		1,175			10,350						18,545
Telephone, Fax & E-mail	2,800	31,575		425		1,000														35,800
Entertainment	4,575	9,840		7,644		4,044		2,217			575									28,895
Local Donation (Arbitration)	8,883																			8,883
Training & Workshop	1,770	500		1,000				73,581							7,931					84,782
Revenue Stamp				200																200
Bank Charge	4,053	3,295		790	300	1,140	400	7,752	300	300	375			4,676	431					23,812
Dish Bill	600			1,200																1,800

Amal & Leena
Dhaka
Chartered Accountants

Consultancy Fees	25,000	3,001						92,000							11,000					131,001
Audit Fees	5,500	7,000																		12,500
Overhead Cost		100,000		41,000		34,000		25,000	65,000					65,000	21,000					351,000
Utilities	5,425			6,825		61								4,350						16,661
Donation	3,000													837						3,837
Impact Foundation Cost	22,450																			22,450
Advertisements	1,200			700		4,700														6,600
MRA Renewal fees		5,000																		5,000
VAT / Tax	7,250	750																		8,000
Interest on Savings		77,243																		77,243
Education Materials Cost						8,700			141,000											149,700
Examination Cost						1,203			33,278						67,829					102,310
Food Supply	1,203			18,241					192,902											212,346
Sweet Packet									24,330											24,330
Coaching Fee						49,840														49,840
Garments Making									69,191											69,191
Non Judicial Stamp Purchase						150					23,400									23,550
Divorce Registration Cost											24,350									24,350
Scholarship	900					3,150									3,208					7,258
Appointment Fees	1,455																			1,455
Registration						1,000		8,500												9,500
Program Cost	269,545			207,536		895			30,500		6,731	43,965			36,294	2,620,386	90,073	6,441	172,811	3,485,177
Donation	40,000			17,484		24,741		2,447	16,027	5,804					10,715					117,218
FDR		116,055																		116,055
Loan Refunded to Staff					4,100						10,000									14,100
Loan Refunded to ED	30,000									100,000										130,000
Principal Loan Disbursed		21,416,000						952,000						9,127,000						31,495,000
Savings Refunded		1,452,566						4,140						548,580						2,005,286
Advance Refunded to Arbitration										3,767,850										3,767,850
Welfare Refunded		25,125																		25,125
Security Refunded										489,700										489,700
Provident Fund														15,600						15,600
Furniture Purchase		7,030				109,000			10,037					14,900						140,967
Lease of Land						10,000														10,000
Land Purchase	600,000																			600,000
Loan to Millenium Enterprize		120,000					145,000			100,000										365,000
Loan to Millenium Accademy									50,000					70,000						120,000
Loan to MCP														270,000						270,000
Loan to ED														100,000						100,000
Loan to DBMB		100,000																		100,000
Loan to Shiri		400,000		50,000					100,000	100,000										650,000
Loan to Reserve Fund														40,000						40,000
Loan Refunded to MCP	416,000					70,000														486,000
Loan refunded to GA		700,000																		700,000
Loan Refunded to Aparajita			926																	926
Loan to paribahan Sector						46,000			7,000											53,000
Loan to General										100,000										100,000
Other Cost	22,712			18,086	1,994	38,966		12,939	10,020		2,460				61,881					169,058
Closing Balance																				
Cash in Hand	6,938	91,413		1,526	48,630	51,634		41,300	35,950	226,005	27,549		319	20,488	2,446					554,198
Cash at Bank	61,916	61,245		1,000	921	808	32,697	788	742	1,580	885		98,595	59,968	1,875	281,737	3,215			607,972
Total	2,762,108	25,872,815	926	753,279	1,065,931	2,215,642	178,097	1,454,118	1,404,686	4,891,239	365,583	122,415	98,914	10,867,277	432,833	2,902,123	223,288	6,441	178,811	55,796,526

Amal & Leena Chartered Accountants

Manab Unnayan Kendra
Amjhupi Bazar, Meherpur.
Notes to the Accounts for the year ended June 30, 2016

01.00 Fixed Assets	30-Jun-16
Cost	
Balance as on 01-07-2015	4,890,065
Add: Purchased During the year	740,967
Balance as on 30-06-2016	**5,631,032**
Depreciation	
Balance as on 01-07-2015	1,800,158
Add: Charged During the year	190,783
Balance as on 30-06-2016	**1,990,941**
Written Down Value as on 30-06-2016	**3,640,091**

02.00 Loan to Members	30-Jun-16
Balance as on 01-07-2015	11,345,573
Add: Disbursed During the year	31,495,000
	42,840,573
Less: Realized During the year	28,627,192
Less: Transfer to Service Charge(JV-01)	101,026
Balance as on 30-06-2016	**14,112,355**

03. FDR Surplus	30-Jun-16
Balance 01-07-2015	-
Add: FDR During the year	116,055
	116,055
Less: Encashment During the year	-
Balance as on 30-06-2016	**116,055**

04.00 Loan to Staff (Security Fund)	30-Jun-16
Balance as on 01-07-2015	816,362
Add: Disbursed During the year	-
	816,362
Less: Realized During the year	-
Balance as on 30-06-2016	**816,362**

05.00 Advance to School Rent	30-Jun-16
Opening Balance as on 01-07-2015	9,000
Add: Advance During the year	-
	9,000
Less: Realized During the Year	-
Balance as on 30-06-2016	**9,000**

06.00 Lease of Land	30-Jun-16
Opening Balance as on 01-07-2015	20,000
Add: Advance During the year	10,000
	30,000
Less: Realized During the Year	-
Balance as on 30-06-2016	**30,000**

Amal & Leena
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Chartered Accountants

07.00 Cash & Bank Balance	30-Jun-16
Cash in Hand	554,198
Cash at Bank	607,972
Balance as on 30-06-2016	**1,162,170**

08.00 Cumulative Surplus	30-Jun-16
Opening Balance as on 01-07-2015	8,906,667
Add: Excess of Income over Expenditure	306,672
Add: Adjustment (General Account)	775,074
	9,988,413
Less: Transfer to Service Charge(JV-01)	101,026
Less: Transfer to Statutort Reserved Fund	443,512
Balance as on 30-06-2016	**9,443,875**

09. Statutory Reserved Fund	30-Jun-16
Balance as on 01-07-2015	137,964
Add: Reserve during the year	109,822
Add: Transfer from Cumulative Surplus	443,512
	691,298
Less: Refunded During the year	-
Balance as on 30-06-2016	**691,298**

10.00 Loan from ED	30-Jun-16
Opening Balance as on 01-07-2015	305,000
Add: Received During the year	130,000
	435,000
Less: Refunded During the Year	130,000
Balance as on 30-06-2016	**305,000**

11.00 Loan from Staff	30-Jun-16
Opening Balance as on 01-07-2015	5,000
Add: Received During the year	62,000
	67,000
Less: Refunded During the Year	14,100
Balance as on 30-06-2016	**52,900**

12.00 Loan from EC	30-Jun-16
Opening Balance as on 01-07-2015	175,000
Add: Received During the year	-
	175,000
Less: Refunded During the Year	-
Balance as on 30-06-2016	**175,000**

13.00 Loan from BRCT	30-Jun-16
Opening Balance as on 01-07-2015	2,856,993
Add: Received During the year	-
	2,856,993
Less: Refunded During the Year	-
Balance as on 30-06-2016	**2,856,993**

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14.00 Advance from Arbitration Program	30-Jun-16
Opening Balance as on 01-07-2015	48,550
Add: Advance Received During the year	3,758,750
	3,807,300
Less: Refunded During the Year	3,767,850
Balance as on 30-06-2016	**39,450**

15.00 Members Savings Deposit	30-Jun-16
Opening Balance as on 01-07-2015	2,998,469
Add: Collected During the year	2,658,190
	5,656,659
Less : Refunded During the Year	2,005,286
Balance as on 30-06-2016	**3,651,373**

16. Welfare Fund	30-Jun-16
Balance 01-07-2015	565,754
Add: Received During the year	266,175
	831,929
Less: Refunded During the year	25,125
Balance as on 30-06-2016	**806,804**

17. Staff Security Fund	30-Jun-16
Balance 01-07-2015	891,000
Add: Received During the year	312,100
	1,203,100
Less: Refunded During the year	489,700
Balance as on 30-06-2016	**713,400**

18. Provident Fund	30-Jun-16
Balance 01-07-2015	-
Add: Received During the year	177,700
	177,700
Less: Refunded During the year	15,600
Balance as on 30-06-2016	**162,100**

19. LLP	30-Jun-16
Balance 01-07-2015	987,840
Add: Provision during the year	-
	987,840
Less: Adjustment During the year	-
Balance as on 30-06-2016	**987,840**

20.00 Depreciation Reserved Fund	30-Jun-16
Opening Balance as on 01-07-2015	1,800,158
Add: Received During the year	190,783
	1,990,941
Less: Refunded During the Year	-
Balance as on 30-06-2016	**1,990,941**

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Manab Unnayan Kendra
Amjhupi Bazar, Meherpur.

Schedule of Fixed Assets
As at June 30, 2016

Sl No.	Particulars	Cost			Rate	Depreciation			Written Down Value
		As at 01 July 2015	Addition during the year	As at 30 June 2016		As at 01 July 2015	Charged during the year	As at 30 June 2016	
1	Furniture	452,590	140,967	593,557	10%	225,492	22,710	248,202	345,355
2	Building	2,531,552	-	2,531,552	5%	668,776	93,139	761,915	1,769,637
3	Vehicle	551,200	-	551,200	15%	399,413	22,768	422,181	129,019
4	Television	8,000	-	8,000	10%	4,797	320	5,117	2,883
5	Generator	49,310	-	49,310	15%	30,548	2,814	33,362	15,948
6	Equipments	54,200	-	54,200	10%	40,536	1,366	41,902	12,298
7	Motor Cycle	477,025	-	477,025	15%	288,144	28,332	316,476	160,549
8	Computer	192,812	-	192,812	10%	115,602	7,721	123,323	69,489
9	Bicycle	22,440	-	22,440	10%	12,620	982	13,602	8,838
10	Camera	9,300	-	9,300	10%	1,767	753	2,520	6,780
11	Fan	15,336	-	15,336	10%	2,368	1,297	3,665	11,671
12	Multimedia	67,300	-	67,300	15%	10,095	8,581	18,676	48,624
13	Land	459,000	600,000	1,059,000	0%	-	-	-	1,059,000
	Total	**4,890,065**	**740,967**	**5,631,032**		**1,800,158**	**190,783**	**1,990,941**	**3,640,091**

Amal & Leena ★ Dhaka ★ Chartered Accountants