

PRIVATE & CONFIDENTIAL

Community Development Centre (CODEC)

Audit Report and Statements of Accounts
For the year ended 30th June, 2014



KHAN WAHAB SHAFIQUE RAHMAN & CO.
CHARTERED ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT
TO THE GOVERNING BODY
OF
Community Development Centre (CODEC)**

We have audited the accompanying Consolidated Financial Statements of "Community Development Centre (CODEC)", Chittagong, Bangladesh which comprise the Statement of Consolidated Financial Position as at 30th June, 2014, Statement of Consolidated Comprehensive Income and Statement of Consolidated Receipts & Payments for the year then ended and a summary of significant accounting policies and other explanatory notes on that date.

Management Responsibility for the Financial Statement

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

Auditor's Responsibility

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

Scope

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

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

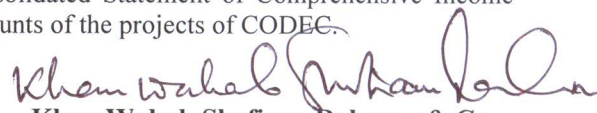
Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the "Community Development Centre (CODEC)", Chittagong, Bangladesh as at 30th June, 2014 and its financial performance for the year then ended and comply with other applicable laws and regulations.

We also report that:

- we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of consolidated accounts of projects of CODEC;
- proper books of accounts as required by laws have been kept by the organization so far as it appeared from our examination of those books;
- the consolidated Statements of Financial Position and the consolidated Statement of Comprehensive Income dealt with by the report are in agreement with the respective accounts of the projects of CODEC.

**Dated: January 17, 2015
Dhaka.**


Khan Wahab Shafique Rahman & Co.
Chartered Accountants



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COMMUNITY DEVELOPMENT CENTRE (CODEC)

Statement of Consolidated Financial Position
As at 30 June 2014

Particulars	Notes	Amount in Taka	
		June 30, 2014	June 30, 2013
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	3	147,065,682	139,155,443
		147,065,682	139,155,443
Current Assets			
Investment with Banks	4	132,968,862	105,926,988
Loan Port Folio	5	1,126,323,861	930,120,243
Advance Income Tax	6	1,422,513	-
Advances & Prepayments	7	19,000,012	18,293,374
Other Receivable	8	17,441,037	8,554,256
Cash In Hand	9	1,262,854	685,953
Cash at Bank	10	124,694,587	119,417,508
		1,423,113,726	1,182,998,322
Total Assets		1,570,179,408	1,322,153,765
CAPITAL FUND & LIABILITIES			
Capital Fund			
CODEC Fund	11	228,745,318	228,745,318
Accumulated Surplus/(Deficit)	12	241,708,555	216,365,015
Reserve Fund	13	12,212,310	7,708,857
		482,666,183	452,819,190
Other Fund			
Unutilized Donor Fund	14	47,594,015	41,358,767
		47,594,015	41,358,767
Non Current Liabilities			
Fixed Asset Fund	15	45,710,945	45,803,605
		45,710,945	45,803,605
Current liabilities			
PKSF Fund	16	304,059,997	186,600,002
SF Fund	17	130,399,262	150,154,897
Current Account with CODEC Projects	18	10,508,373	6,023,414
DANIDA ASPS II Fund	19	41,750,000	36,837,500
Members Savings	20	368,609,431	298,071,901
Accounts Payable	21	11,310,920	2,229,824
Loan Loss Provision	22	56,777,045	52,276,700
Other Liabilities	23	59,949,935	43,595,782
Provision for Expenses	24	10,843,299	6,382,183
		994,208,265	782,172,203
Total Capital Fund & Liabilities		1,570,179,408	1,322,153,765

These financial statements should be read in conjunction with the annexed notes.

For COMMUNITY DEVELOPMENT CENTRE (CODEC)

Treasurer, CODEC-EC

Director-Finance

Executive Director

Subject to our separate report of even date

Dated: 17 January, 2015
Chittagong.

Khan Wahab Shafique Rahman & Co.
Chartered Accountants



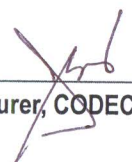
COMMUNITY DEVELOPMENT CENTRE (CODEC)

Statement of Consolidated Financial Performance
For the year ended 30 June 2014

Particulars	Notes	Amount in Taka	
		2013-2014	2012-2013
INCOME			
Grants received from Donors		479,574,509	391,814,261
Fund from other Donors		17,142,172	9,077,294
Service charges		234,158,816	183,120,900
Interest on bank deposits		14,126,088	11,382,325
Training Centres operation income		16,177,560	17,191,017
Non Operational income		1,494,910	1,220,781
Other income		24,261,253	8,583,584
Total Income		786,935,308	622,390,162
EXPENDITURE			
CODEC Core fund Expenditure		29,870,632	12,746,517
CODEC Micro Finance Program	25	201,908,365	168,815,605
Education Program	26	122,325,068	30,625,146
Health & Nutrition Program	27	81,572,995	61,586,078
Environment & Climate Change Program	28	74,513,522	42,016,287
Livelihoods/Income Generating Program	29	183,766,909	187,837,678
Training Centre & Capacity Development Program	30	14,799,020	14,385,593
Rights & Legal Service Program	31	33,480,587	43,380,570
Total Expenditure		742,237,098	561,393,474
Excess of income over expenditure		44,698,210	60,996,688
Add : Last year balance		265,432,639	184,453,999
		310,130,849	245,450,687
Add : Prior year adjustment		(8,615,969)	19,981,952
Accumulated balance of Un-utilized Grant	32	301,514,880	265,432,639

These financial statements should be read in conjunction with annexed notes

For COMMUNITY DEVELOPMENT CENTRE (CODEC)



Treasurer, CODEC-EC


Director-Finance


Executive Director

Subject to our separate report of even date

Dated: 17 January, 2015
Chittagong.


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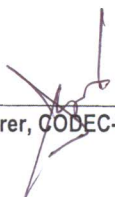
COMMUNITY DEVELOPMENT CENTRE (CODEC)

Statement of Consolidated Receipts & Payments
For the year ended 30 June 2014

Particulars	Amount in TK.	
	2013-2014	2012-2013
Opening Balance		
Cash in Hand	685,953	1,292,455
Advance	-	383,904
Cash at Bank	119,417,509	117,205,932
	120,103,462	118,882,291
In Flow of Funds		
Donor Funds	479,574,509	340,878,836
PKSF Fund	240,000,000	204,839,810
Loan Recovery	2,045,210,403	1,613,342,284
Savings Collection/Advance	334,111,242	330,530,830
Bank Interest	3,253,269	1,740,322
Other Receipt	165,288,940	150,849,915
	3,267,438,363	2,642,181,997
TOTAL	3,387,541,825	2,761,064,288
Out Flow of Funds		
Loan Paid to Member	2,119,396,005	1,702,813,165
Loan repayment to PKSf/SF	14,684,808	34,462,500
Savings Refund	322,673,913	256,709,148
Service Charge refund to PKSf/Donar	19,824,901	57,757,194
Travel & Others	15,134,572	7,110,933
Procurement	2,720,683	1,493,588
Repaid to HO	79,903	85,903
Educational Material for student	-	10,647
Investment	1,600,000	2,410,143
Medicine & others	2,867,520	66,341
Advance	11,429,493	2,833,278
Program Expenses	248,379,283	236,677,429
Administrative Expenses	175,070,990	144,707,294
Personnel Cost	292,709,043	189,969,379
Provision pre. Year	2,120,514	183,783
Overhaed Exp	8,328,662	1,184,517
Fund to Asia Foundation	960,348	-
Capital expenses	23,603,746	2,485,584
	3,261,584,384	2,640,960,826
Closing Balance:		
Cash in Hand	1,262,854	685,953
Cash at Bank	124,694,587	119,417,509
	125,957,441	120,103,462
TOTAL	3,387,541,825	2,761,064,288

These financial statements should be read in conjunction with annexed notes.

For COMMUNITY DEVELOPMENT CENTRE (CODEC)


Treasurer, CODEC-EC


Director-Finance


Executive Director



COMMUNITY DEVELOPMENT CENTRE (CODEC)

Notes to the Financial Statements For the year ended 30 June 2014

1.00 Background

Community Development Centre (CODEC) has been operating since 1985. CODEC is a national NGO registered with Social Welfare Department, Government of Bangladesh under Foreign Donation (Voluntary Activities) Regulations Ordinance, 1978 as amended in 1982. Section 5 of the said Ordinance read together with Rule 6 of the Foreign Donations (Voluntary Activities) Regulations Rule 1978 stipulated the requirements of maintenance of books and accounts on double entry basis.

Community Development Centre (CODEC) is implementing economic and socio-cultural development of the Coastal Fisherfolk Communities in Bangladesh. CODEC Micro-finance program has been implemented on sustainable basis as per Micro Credit Regulatory (MRA) guidelines. CODEC has been operating its Micro-Finance programme as per license no : 01781-00048-00103 dated : 15/01/2008.

CODEC is governed by a seven-member Executive Committee (EC) and the EC is elected by a General Body of 30 members in the Annual General Meeting (AGM).

2.00 Consolidation of Accounts

The financial statements of CODEC's own and that of its other programs or projects have been consolidated are mentioned as follows:

Sl.	Acronym	Name of Projects
1	CODEC FUND	Codec Core Fund
2	Micro Finance	Micro Finance Program
3	PROTEEVA	Promoting Talent through Early Education
4	SHIKHON	Supporting the Hardest to Reach Through Basic Education
5	READ	Reading Enhancement for Advancing Development
6	PSN	Production Service Network- Maitree
7	School Feeding	School Feeding
8	Notun Alo	Notun Alo
9	SPRING	Strengthening Partnership, Results and Innovation in Nutrition Globally
10	ANEP IDE	Agriculture and Nutrition Extension Project
11	ANEP WF	Agriculture and Nutrition Extension Project
12	AIN	Aquaculture for Income and Nutrition
13	CREL	Climate Resilient Ecosystem and Livelihoods
14	HEFS	Household Economic and Food Security of Extreme Poor in Khulna and Bagerhat Districts
15	Bagerhat IGA Education	Income Generating Activities
16	Bagerhat IGA Shonglap	Income Generating Activities
17	Nobo-Jibon	Nobo Jibon
18	BFSN	Bangladesh Food Security & Nutrition Project
19	SEEDS	Socio Economic Empowerment with Dignity and Sustainability
20	PROSHAR	Program for Strengthening Household Access to Resources
21	CTC-Chittagong	CODEC Training Centre, Chittagong
22	CTC-Patuakhali	CODEC Training Centre, Patuakhali
23	CTC-Bagerhat	CODEC Training Centre, Bagerhat
24	CLS	Rights and Legal Capacity Enhancement of Costal CBOs
25	Unicef	Protective Environment Creation for Children & Adolescent in and around Cox's Bazar Area
26	LIFE	Livelihood Improvement Facilities for Ethnic
27	PRODIP	Coastal Peoples' Participation in Formation of National Policies and Laws
28	CBOs NGOs MF	Strengthening Local NGOs and CBOs Project
29	CBOs NGOs Education & Shonglap	Strengthening Local NGOs and CBOs Project
30	Emergency & Mohasen	Emergency Rehabilitation and Early Recovery Support to Cyclone Affected People
31	FS-SFC	Food Security and Soil Fertility Component
32	MJ	Protection and Promotion of Rights of Marginalised Costal Communities



2.01 Basis of accounting

These consolidated financial statements have been prepared in accordance with the Bangladesh Financial Reporting Standards (BFRSs) and the financial statements of individual projects and funds have been prepared under cash basis except for some revenue expenditures (i.e. audit fee, electricity and telephone bill) which are accounted on accrual basis and in accordance with applicable International Accounting Standards as adopted in Bangladesh.

2.02 Reporting period

The consolidated financial statements cover the financial year from 1st July, 2013 to 30th June, 2014 with comparative figures for the financial year from 1st July, 2012 to 30th June, 2013.

2.03 Comparative information

Comparative information has been disclosed in respect of the year 2012-2013 in the financial statement where figures and phrases have been restated and rearranged in some cases as required necessary for matching the cut off date with 30th June, 2013 of all individual financial statements of various programs or projects of CODEC to ensure better comparability with the current year, those were previously consolidated with different periods.

2.04 Offsetting

Financial assets and liabilities are offset and the net amount is reported in the financial statements only when there is legally enforceable right to set-off the recognized amounts and the organization intends either to settle on a net basis, or to realise the assets and to settle the liabilities simultaneously.

2.05 Materiality and aggregation

Each material class of similar items is presented separately in the financial statements. Items of dissimilar nature or function are presented separately unless they are immaterial.

2.06 Functional and presentation currency

These financial statements are presented in Bangladesh Taka which is the functional and presentation currency. Figures have been rounded off to the nearest Taka, unless stated otherwise.

2.07 Detailed Notes

Detailed notes of consolidated financial statements are mentioned as follows:

- i. Detailed Notes to the Financial Position 2014 - **Annexure - A**
- ii. Detailed Notes to the Financial Position 2013 - **Annexure - B**
- iii. Detailed Notes of Income 2014 - **Annexure - C**
- iv. Detailed Notes of Expenditure 2014 - **Annexure - D**



		Amount in Taka	
		30-Jun-14	30-Jun-13
3.00	Property, Plant & Equipment		
	Codec Fund	63,044,639	59,269,719
	Micro Finance	48,954,974	44,618,356
	Bagerhat IGA	1,255,427	1,255,427
	CTC-Chittagong	8,428,996	9,045,515
	CTC-Patuakhali	9,312,081	10,413,555
	CTC-Bagerhat	15,161,105	14,552,871
	CLS	908,460	
		147,065,682	139,155,443
4.00	Investment with Banks		
	Codec Fund	51,322,084	51,016,894
	Micro Finance	53,950,941	36,216,277
	CTC-Chittagong	9,626,806	3,500,000
	CTC-Patuakhali	9,836,905	6,961,691
	CTC-Bagerhat	4,000,000	4,000,000
	CBOs NGOs	4,232,126	4,232,126
		132,968,862	105,926,988
5.00	Loan Port Folio		
	Codec Fund	-	643,500
	Micro Finance	1,074,393,753	864,187,949
	Bagerhat IGA	148,647	849,973
	CBOs NGOs	51,781,461	64,438,821
		1,126,323,861	930,120,243
6.00	Advance Income Tax		
	CTC-Chittagong	1,422,513	
		1,422,513	-
7.00	Advances & Prepayments		
	Codec Fund	5,972,000	3,818,500
	Micro Finance	9,396,864	12,186,893
	Proteeva	25,100	77,600
	Shikhon	158,283	
	Spring	79,600	
	AIN Barisal & Bagerhat	10,000	
	CREL	588,611	231,000
	Bagerhat IGA	1,876,000	
	Nobo-Jibon		1,600
	BFSN	4,000	
	SEEDS	74,500	
	PROSHAR	40,000	
	CTC-Chittagong	204,000	
	CTC-Patuakhali	34,000	
	CTC-Bagerhat		
	CLS	28,000	61,000
	Unicef		1,886,214
	Life	166,171	
	CBOs NGOs	342,883	30,567
		19,000,012	18,293,374



	Amount in Taka	
	30-Jun-14	30-Jun-13
8.00 Other Receivable		
Codec Fund	247,500	
Micro Finance	78,721	618,839
CREL	14,737,041	6,343,888
Bagerhat IGA	1,346,839	706,395
CTC-Chittagong	509,348	222,652
CTC-Patuakhali	174,466	444,043
CTC-Bagerhat	347,122	218,439
	17,441,037	8,554,256
9.00 Cash In Hand		
Micro Finance	1,116,687	617,824
Proteeva	3,827	-
Shikhon	10,626	3,383
READ	6,799	
PSN	132	23
School Feeding	1,121	10
Notun Alo	2,757	518
Spring	-	859
ANEP IDE	85	
ANEP WF	-	
AIN Barisal & Bagerhat	1,865	2,261
CREL	85,875	-
HEFS	11,663	7,963
Bagerhat IGA Education	1,043	449
Bagerhat IGA Shonglap	9,300	3,555
Nobo-Jibon	2,585	-
BFSN	576	
CTC-Chittagong		1,753
CTC-Bagerhat		3,676
CLS	3,992	42,473
Unicef		404
CBOs NGOs Education & Shonglap	3,921	802
	1,262,854	685,953
10.00 Cash at Bank		
Codec Fund	5,051,091	14,422,275
Micro Finance	55,796,921	40,346,587
Proteeva	527,929	248,628
Shikhon	238,137	9,241,840
READ	3,643,865	-
PSN	90,093	303,335
School Feeding	4,002,274	6,989,382
Notun Alo	1,031,693	1,438,961
Spring	2,318,137	1,067,316
ANEP IDE	4,514,919	1,121,165
ANEP WF	267,514	1,301,481
AIN Barisal & Bagerhat	3,854,308	7,611,014
Emergency & Mohasen	614,073	



CREL	5,151,458	190,058
HEFS	5,401,867	11,702,359
Bagerhat IGA Education	688,771	305,108
Bagerhat IGA Shonglap	1,260,336	2,409,618
Nobo-Jibon	2,165,723	640,817
BFSN	981,036	-
SEEDS	1,510,641	-
PROSHAR	1,027,291	2,170,376
CTC-Chittagong	471,270	4,203,383
CTC-Patuakhali	2,020,363	863,867
CTC-Bagerhat	488,554	907,765
CLS	97,316	2,992,082
FSSFC	84,397	1,124,390
MJ	-	484,808
Unicef	5,207,941	904,356
Life	7,701,605	-
Prodip	111,819	377,437
CBOs NGOs Micro Finance	4,482,489	3,198,070
CBOs NGOs Education & Shonglap	3,890,756	2,851,030
	124,694,587	119,417,508
11.00 CODEC Fund		
Micro Finance	182,426,844	182,426,844
CTC-Chittagong	13,426,477	13,426,477
CTC-Patuakhali	14,779,896	14,779,896
CTC-Bagerhat	18,112,101	18,112,101
	228,745,318	228,745,318
12.00 Accumulated Surplus/(Deficit)		
Codec Fund	122,369,214	125,128,932
Micro Finance	106,360,682	66,531,629
Shikhon		9,245,223
CTC-Chittagong	5,597,996	3,823,086
CTC-Patuakhali	5,888,654	4,916,536
CTC-Bagerhat	1,841,480	1,542,859
CBOs NGOs Micro Finance	1,471,375	2,324,918
CBOs NGOs Education & Shonglap	(1,820,846)	2,851,832
	241,708,555	216,365,015
13.00 Reserve Fund		
Micro Finance	12,212,310	7,708,857
	12,212,310	7,708,857



	Amount in Taka	
	30-Jun-14	30-Jun-13
14.00 Unutilized Donor Fund		
Proteeva	775,664	302,571
Shikhon	307,476	
READ	3,650,663	
PSN	89,573	303,358
School Feeding	4,003,377	7,058,623
Notun Alo	1,034,450	1,207,815
Spring	2,397,736	1,068,175
ANEP IDE	4,515,004	1,121,165
ANEP WF	267,514	1,301,481
AIN Barisal & Bagerhat	3,866,175	7,613,277
Emergency & Mohasen	614,073	
HEFS	5,413,530	11,710,322
Bagerhat IGA Education	438,808	1,117,514
Bagerhat IGA Shonglap	(124,827)	(155,964)
Nobo-Jibon	2,166,808	640,917
BFSN	985,612	-
SEEDS	1,509,264	-
PROSHAR	1,067,291	901,305
CLS	21,666	3,035,366
FSSFC	84,397	1,124,390
MJ	-	484,808
Unicef	5,207,941	2,223,732
Life	7,703,179	-
Prodip	15,340	299,912
CBOs NGOs Education & Shonglap	1,583,301	
	47,594,015	41,358,767
15.00 Fixed Asset Fund		
Micro Finance	44,802,485	45,803,605
CLS	908,460	
	45,710,945	45,803,605
16.00 PKSF Fund		
Micro Finance	304,059,997	186,600,002
	304,059,997	186,600,002
17.00 SF Fund		
Micro Finance	79,012,500	89,409,365
CBOs NGOs	51,386,762	60,745,532
	130,399,262	150,154,897
18.00 Current Account with CODEC Projects		
Codec Fund	(4,621,220)	2,083,695
Proteeva	(272,811)	(16,344)
School Feeding	-	(69,230)
CREL	15,119,063	5,990,578
CTC-Chittagong	(33,362)	(803,826)
CTC-Patuakhali	316,703	(1,161,459)
	10,508,373	6,023,414

		Amount in Taka	
		30-Jun-14	30-Jun-13
19.00 DANIDA ASPS II Fund			
Micro Finance		41,750,000	36,837,500
		41,750,000	36,837,500
20.00 Members Savings			
Micro Finance		368,590,321	298,052,791
Bagerhat IGA		19,110	19,110
		368,609,431	298,071,901
21.00 Accounts Payable			
Codec Fund		8,577,242	1,938,261
Micro Finance		1,434,516	188,325
PSN		652	
CTC-Chittagong		11,313	81,392
CBOs NGOs		1,287,197	21,846
		11,310,920	2,229,824
22.00 Loan Loss Provision			
Micro Finance		44,828,893	42,249,547
Bagerhat IGA		1,122,305	1,219,865
CBOs NGOs		10,825,847	8,807,288
		56,777,045	52,276,700
23.00 Other Liabilities			
Micro Finance		57,980,243	42,984,260
Shikhon		(4,191)	
Notun Alo			127,159
Bagerhat IGA		1,730,967	(70,000)
Nobo-Jibon		1,500	
SEEDS		75,877	
CTC-Chittagong			446,172
CLS		3,852	9,844
Unicef			20,822
Life		161,687	
Prodip			77,525
		59,949,935	43,595,782
24.00 Provision for Expenses			
Codec Fund		20,000	20,000
Micro Finance		230,070	
Proteeva		54,000	40,000
Shikhon		103,761	
School Feeding		18	
Notun Alo			104,505
CREL		5,443,922	774,369
HEFS			
Bagerhat IGA		3,400,000	3,400,000
Nobo-Jibon			1,500
PROSHAR			1,269,071
CTC-Chittagong		548,940	
CTC-Patuakhali		796,209	148,182
CTC-Bagerhat		43,200	27,791
CLS		103,790	50,345
Unicef			546,420
Life		2,910	
Prodip		96,479	
		10,843,299	6,382,183

		Amount in Taka	
		2013-2014	2012-2013
25.00	CODEC Micro Finance Program		
	Micro Finance	198,305,851	163,119,004
	CBOs NGOs Micro Finance	3,602,514	5,696,601
		<u>201,908,365</u>	<u>168,815,605</u>
26.00	Education Program		
	Proteeva	31,959,606	28,433,389
	Shikhon	68,876,085	-
	READ	6,043,419	-
	PSN	1,261,411	1,407,794
	School Feeding	3,403,872	783,963
	CBOs-NGOs Education & Songlap	10,780,675	-
		<u>122,325,068</u>	<u>30,625,146</u>
27.00	Health & Nutrition Program		
	Notun Alo	11,034,535	15,670,909
	Spring	11,158,163	4,979,673
	ANEP	12,398,155	4,176,076
	AIN Barisal & Bagerhat	46,982,142	36,759,420
		<u>81,572,995</u>	<u>61,586,078</u>
28.00	Environment & Climate Change Program		
	CREL	56,213,077	6,343,888
	Emergency	18,300,445	35,672,399
		<u>74,513,522</u>	<u>42,016,287</u>
29.00	Livelihoods/Income Generating Program		
	HEFS	89,087,186	90,996,402
	Bagerhat IGA	8,400,530	12,583,561
	Nobo-Jibon	37,100,993	57,147,457
	BFSN	16,936,788	-
	SEEDS	1,003,294	-
	PROSHAR	31,238,118	27,110,258
		<u>183,766,909</u>	<u>187,837,678</u>
30.00	Training Centre & Capacity Development Program		
	CTC-Chittagong	4,825,269	4,787,035
	CTC-Patuakhali	5,731,536	4,954,649
	CTC-Bagerhat	4,242,215	4,643,909
		<u>14,799,020</u>	<u>14,385,593</u>

		Amount in Taka	
		2013-2014	2012-2013
31.00	Rights & Legal Service Program		
	CLS	10,637,823	1,326,453
	FSSFC	1,039,993	5,334,446
	MJ	-	13,483,928
	Unicef	11,852,982	18,168,931
	Life	6,080,405	-
	Prodip	3,869,384	5,066,812
	CBOs NGOs	-	
		<u>33,480,587</u>	<u>43,380,570</u>
32.00	Un-utilized Balance of Grant		
	Accumulated Surplus/(Deficit)	(Note-12)	241,708,555
	Reserve Fund	(Note-13)	12,212,310
	Unutilized Donor Fund	(Note-14)	47,594,015
			<u>301,514,880</u>
			<u>265,432,639</u>

COMMUNITY DEVELOPMENT CENTRE (CODEC)
Detailed Notes to the Financial Position
As at June 30, 2014

Notes	Particulars	CODEC fund	Micro Finance Program	CBOs NGOs (MF)	Proabeva	Shikhan	Read	PSN	CBOs NGOs (Edu & Songlap)	School Feeding	Nobun Alo	Spring	ANEP-IDE	ANEP-WF	AIN	Emergency & Mohasan	CREL
3	Property Plant & Equipment																
	Cost/Revaluation																
	Opening Balance as on 01.07.13	59,377,719	52,511,677														
	Add: Addition during the year	6,100,889	9,052,978								0						
	Less: Deletion during the year	-	1,001,120								0						
Closing Balance as on 30.06.14	65,478,608	60,563,535															
4	Accumulated Depreciation/Revaluation Loss:																
	Opening Balance as on 01.07.13	108,000	7,893,321														
	Add: Charge during the year	2,325,969	3,997,368														
	Less: Disposal/Deletion during the year	-	282,128														
	Closing Balance as on 30.06.14	2,433,969	11,608,561														
5	Written Down Value	63,044,639	48,954,974														
	Investment with Banks																
	FDR-Face Value																
	Opening Balance as on 01.07.13	51,016,894	28,200,000	4232126													
	Add: Made during the year	305,190	14,100,000														
6	Less: Encash during the year	-		0													
	Closing Balance as on 30.06.14	51,322,084	42,300,000	4,232,126													
	FDR-Interest																
	Opening Balance as on 01.07.13		8,016,277														
	Add: Interest Accrued during the year		3,634,664														
7	Less: Encash during the year																
	Closing Balance as on 30.06.14		11,650,941														
	FDR as on 30.06.14	51,322,084	53,950,941	4,232,126													
	Loan Port Folio																
	Opening Balance as on 01.07.13		864,187,949	644,388,21													
8	Add: Adjustment/Service Charge		(13,475)														
	Less: Loan disburse during the year		1,996,856,000	635,000					1,925,000								
	Add: Loan Recovered		1,781,846,833	0													
	Less: Loan Recovered		(4,789,888)														
	Closing Balance as on 30.06.14		1,074,393,153	70,788,821					1,925,000								
9	Less: Loan recovered during the year		20,932,360														
	Less: Write off during the year		-														
	Closing Balance as on 30.06.14		1,074,393,153	49,856,461					1,925,000								
	Advance Income Tax																
	Opening Balance as on 01.07.13																
10	Add: During the year	707,922															
	Less: Adjustment during the year																
	Closing Balance as on 30.06.14	707,922															
	Less: Adjust during the year																
	Closing Balance as on 30.06.14	707,922															
11	Advances & Prepayments																
	Opening Balance as on 01.07.13	3,818,500	12,186,893	30567	77,600	0			10295			0			0		0
	Add: Made during the year	2,307,500	61,583,497	27,980,959	25,100	158,283			587,6328		0	79,600			10,000		588611
	Less: Adjust during the year	154,000	64,373,526	24,857,43	77,600				5866621			79,600			10,000		588,611
	Closing Balance as on 30.06.14	5,972,000	9,396,864	342,883	25,100	158,283						79,600			10,000		588,611

M WAHAB SHAFIQUE RAHMAN
Chartered Accountants

COMMUNITY DEVELOPMENT CENTRE (CODEC)
Detailed Notes to the Financial Position
As at June 30, 2014

Notes	Particulars	CODEC fund	Micro Finance Program	CBOs NGOs (MF)	Prolewa	Shikhot	Read	PSN	CBOs NGOs (Edu & Senglap)	School Feeding	Notun Alo	Spring	ANEP-IDE	ANEP-WF	AIN	Emergency & Mohasen	CREL
8	Other Receivable																
	Opening Balance as on 01.07.13	643,500	618,839			0											6,343,888
	Add: during the year		132,221														(47,819,924)
	Less: Adjust/receive during the year	396,000	672,339														(56,213,077)
	Closing Balance as on 30.06.14	247,500	78,721														14,737,041
9	Cash In Hand		1,116,687		3,827	106,26	6,799	132	3921	1,121	2757	0	85		1865		85875
10	Cash at Bank:																
	STD A/C Number	5,051,091	30,154,037	4482489	527,929	108899	3,643,865	90093	3890756	4,002,274	1031693	2318137	4514919	267514	3854308	614073	5151458
	cash in Transit								0								
	Current A/C Number	5,051,091	25,642,884	4,482,489	527,929	129238	3,643,865	90,093	3,890,756	4,002,274	1,031,693	2,318,137	4,514,919	267,514	3,854,308	614,073	5,151,458
11	CODEC Fund																
	BRS		3,236,328														
	DANIDA		178,223,000														
	The Netherland Embassy		4,500,000														
	Stromee																
	Income Fund		4,950,939														
	IGA Fund		2,800,702														
	DFID		3,915,000														
	own Fund		100,000														
	Less: CODEC Grants to PKSF Branches/others		197,725,469														
	Total CODEC Fund		15,298,625														
			182,426,844														
12	Accumulated Surplus/(Deficit)																
	Opening Balance as on 01.07.2013	125,128,932	66,531,629	2324918		0			(1,839,749)								
	Add: Surplus/(Deficit) during the year	(2,759,718)	43,904,670	-853543					18,903		0						
	Add: Profit on deletion of fixed asset/income		427,836								0						
	Less: Transfer to Reserve Fund		4,503,453	0							0						
	Closing Balance as on 30.06.2014	122,369,214	106,360,682	1,471,375					(1,820,846)								
13	Reserve Fund																
	Opening Balance as on 01.07.2013		7,708,857														
	Add: during the year		4,503,453														
	Closing Balance as on 30.06.2014		12,212,310														
14	Unutilized Donor Fund																
	Opening Balance as on 01.07.2013				302,570	9208173		303358	1801451	7,056,622	1207815	1068175	675476	1301481	7613277		0
	Add: Addition during the year				32,432,702	59,975,388	9,694,082	1,047,626	10560414	348,627	10,861,170	12487724	13025757	2177959	43235040	18914518	0
	Less: Adjust during the year against expenses				31,959,608	66,876,085	6,043,419	1,261,411	10778564	3,403,872	11,034,635	11189163	9186229	3211926	46982142	18300445	0
	Less: Fund Return to Donor																
	Closing Balance as on 30.06.2014				775,664	307,476	3,550,663	89,573	1,583,301	4,003,377	1,034,450	2,397,736	4,515,004	267,514	3,866,175	614,073	
15	Fixed Asset Fund																
	Opening Balance as on 01.07.2013		45,803,605														
	Add: Revalued during the year										0						
	Less: Adjust during the year		1,001,120								0						
	Closing Balance as on 30.06.2014		44,802,485														
16	PKSF Fund																
	Opening Balance as on 01.07.2013		186,600,002														
	Add: Received during the year		240,000,000														
	Less: Paid during the year		122,540,005														
	Closing Balance as on 30.06.2014		304,059,997														



COMMUNITY DEVELOPMENT CENTRE (CODEC)
Detailed Notes to the Financial Position
As at June 30, 2014

Notes	Particulars	CODEC fund	Micro Finance Program	CBOs NGOs (MF)	Proteeva	Shikton	Read	PSN	CBOs NGOs (Edu & Songlap)	School Feeding	Notun Alo	Spring	ANEP-IDE	ANEP-WF	AIN	Emergency & Mohaan	CREL
17	SF Fund																
	Opening Balance as on 01.07.2013		89,409,355	60745532					0								
	Add: Received during the year		45,000,000	41230					4,800,000								
	Less: Paid during the year		50,396,865														
	Less: Adjust during the year		5,000,000	14200000													
	Closing Balance as on 30.06.2014		79,012,500	46,586,762					4,800,000								
18	Current Account																
	Opening Balance as on 01.07.13				(16,344)												5,990,578
	Add: During the year	(4,621,220)			(256,467)												
	Add: Adjustment during the year	(4,621,220)			(272,811)												5,990,578
	Less: Adjust during the year																(9,128,485)
	Closing Balance as on 30.06.14	(4,621,220)			(272,811)												15,119,063
19	DAMIDA ASPS II Fund																
	Opening Balance as on 01.07.2013		36,837,500														
	Add: Received during the year		35,000,000														
	Less: Paid during the year		30,087,500														
	Closing Balance as on 30.06.2014		41,750,000														
20	Members Savings																
	Opening Balance as on 01.07.2013		368,590,321														
	Add: Received during the year																
	Less: Paid during the year																
	Closing Balance as on 30.06.2014		368,590,321														
21	Accounts Payable																
	Opening Balance as on 01.07.2013	1,938,261	1,434,516	21846					0								
	Add: during the year	6,638,981		19980					652								
	Less: Adjust during the year			7651					2,806,553								
	Closing Balance as on 30.06.2014	8,577,242	1,434,516	29,975				652	1,257,222								
22	Loan Loss Provision																
	Opening Balance as on 01.07.2013		42,249,547	8807288													
	Add: during the year		7,274,433	2018559													
	Less: Adjust during the year		4,695,087														
	Closing Balance as on 30.06.2014		44,828,893	10,825,847													
23	Other Liabilities																
	Opening Balance as on 01.07.2013		42,851,802								127159						
	Add: during the year		20,658,781								0						
	Less: Adjust during the year		5,530,340	0		4191					127159						
	Closing Balance as on 30.06.2014		57,980,243			(4,191)											
24	Provision for expenses																
	Opening Balance as on 01.07.2013	20,000	230,070								104505						0
	Add: during the year				54,000	103761				18	104505						5443922
	Less: Adjust during the year																
	Closing Balance as on 30.06.2014	20,000	230,070		54,000	103,761				18	104,505						5,443,922



COMMUNITY DEVELOPMENT CENTRE (CODE
Detailed Notes to the Financial Position
As at June 30, 2014

Notes	Particulars	HEFS	IGA-Shonglip	IGA-Edu	Nobolbon	BFSN	SEEDS	PROSHAR	CTC-C	CTC-P	CTC-B	CLS	FS-SFC	MJ	Unref	LIFE	Prodipl	Total 2014	
3	Property Plant & Equipment																		
	Cost/Revaluation																		
	Opening Balance as on 01.07.13			125,542					14,253,544	19,916,497	18,873,218	0						166,188,082	
	Add: Addition during the year							10,944			1,718,360	908,460						17,791,631	
	Less: Deletion during the year																	1,001,120	
Closing Balance as on 30.06.14			1,255,427					14,264,488	19,916,497	20,591,578	908,460							182,976,593	
4	Accumulated Depreciation/Revaluation Loss:																		
	Opening Balance as on 01.07.13							5,208,031	9,502,942	4,320,347								27,032,641	
	Add: Charge during the year							627,461	1,101,474	1,110,126								9,162,398	
	Less: Disposal/Deletion during the year																	282,128	
	Closing Balance as on 30.06.14							5,835,492	10,604,416	5,430,473									35,912,911
5	Written Down Value			1,255,427				8,428,996	9,312,081	15,161,105	908,460								147,065,682
	Investment with Banks																		
	FDR-Face Value																		
	Opening Balance as on 01.07.13							350,000	696,169	400,000	0							97,910,711	
	Add: Made during the year							612,806	287,521	500,000								28,407,210	
6	Less: Encash during the year																	5,000,000	
	Closing Balance as on 30.06.14							9,626,806	9,836,905	4,000,000								121,317,921	
	FDR-Interest																		
	Opening Balance as on 01.07.13																	8,016,277	
	Add: Interest Accrued during the year																	3,534,664	
7	Less: Encash during the year																	11,650,941	
	Closing Balance as on 30.06.14							9,626,806	9,836,905	4,000,000								132,968,862	
	Loan Port Folio																		
	Opening Balance as on 01.07.13		849,973															929,476,743	
	Add: Adjustment/Service Charge																	(13,475)	
8	Add: Loan disburse during the year																	2,005,131,000	
	Less: Loan Recovered																	1,781,846,833	
	Add: Written Off																	(4,789,888)	
	Less: Loan recovered during the year		849,973															1,147,957,547	
	Less: Write off during the year		701,326															21,633,686	
9	Closing Balance as on 30.06.14		148,647															1,126,323,861	
	Advance Income Tax																		
	Opening Balance as on 01.07.13								0	0									
	Add: During the year							310,944	403,647									1,422,513	
	Add/Adjustment during the year							310,944	403,647									1,422,513	
10	Less: Adjust during the year																		
	Closing Balance as on 30.06.14							310,944	403,647									1,422,513	
	Advances & Prepayments																		
	Opening Balance as on 01.07.13			0			0	0	0	0	0	0						18,010,070	
	Add: Made during the year		187,600			4,000	74,500	40,000	204,000	40,000		28,000				0	166,171	75,659,647	
11	Less: Adjust during the year									6,000								74,669,705	
	Closing Balance as on 30.06.14		1,876,000			4,000	74,500	40,000	204,000	34,000		28,000				166,171		19,000,012	

COMMUNITY DEVELOPMENT CENTRE (CODE
Detailed Notes to the Financial Position
As at June 30, 2014

Notes	Particulars	HEFS	KIA-Shonghap	IGA-Edu	Nobel/bon	BFSN	SEEDS	PROSHAR	CTC-C	CTC-P	CTC-B	CLS	FS-SFC	MJ	Unlear	LIFE	Prodirp	Total 2014
8	Other Receivable			706395					222652	444043	218438							9,197,755
	Opening Balance as on 01.07.13			942634					5638713	2386015								(38,720,341)
	Add: during the year			302190					5352017	269577	2257331							(46,963,623)
	Less: Adjust/receive during the year			1,346,839					508,348	174,466	347,122							17,441,037
	Closing Balance as on 30.06.14			1043	2585	576		0				3992				0		1,262,854
9	Cash In Hand	11663	9300	1043	2585	576		0										1,262,854
10	Cash at Bank:																	
	STD A/C Number	5401867	1260336	688771	2165723	981036	1510641	1027291	471270	2020363	488554	97316	84397		5207941	7701605	111819	98,922,465
	cash in Transit																	
	Current A/C Number	5,401,867	1,260,336	688,771	2,165,723	981,036	1,510,641	1,027,291	471,270	2,020,363	488,554	97,316	84,397		5,207,941	7,701,605	111,819	25,772,122
																		124,694,587
11	CODEC Fund																	
	BRS																	3,236,328
	DANIDA									9304610								192,302,610
	The Netherland Embassy																	4,500,000
	Stromee										8300000							8,300,000
	Income Fund																	5,654,738
	IGA Fund																	2,800,202
	DFID																	3,915,000
	own Fund								7947678	5475286	9812101				72891			23,407,956
									13,426,477	14,779,896	18,112,101				72891			244,116,834
	Less: CODEC Grants to PKSF Branches/others																	15,371,516
	Total CODEC Fund								13,426,477	14,779,896	18,112,101							228,745,318
12	Accumulated Surplus/(Deficit)																	
	Opening Balance as on 01.07.2013																	
	Add: Surplus/(Deficit) during the year								3823085	4916536	1542858							202,428,209
	Add: Profit on deletion of fixed asset/income								733391	806496								41,850,199
	Less: Transfer to Reserve Fund								1041520	165822	298622							1,933,600
	Closing Balance as on 30.06.2014								5,597,996	5,888,654	1,841,480							241,708,555
13	Reserve Fund																	
	Opening Balance as on 01.07.2013																	
	Add: during the year																	7,708,657
	Closing Balance as on 30.06.2014																	4,503,453
14	Unutilized Donor Fund																	
	Opening Balance as on 01.07.2013	11710322	-857290	(1,160,276)	640917	0	0	901305				3035367	1124390	484808	372462	-188647	299912	46,903,688
	Add: Addition during the year	82790394	748042	9984035	38626884	1792400	2512558	31415421				7624122	0	16888441	1397231	4545160	441,590,695	
	Less: Adjust during the year against expenses	89087186	15579	8384951	37100993	16936788	1003294	31249435				10637823	1039993	0	11852982	6080405	3869384	439,455,212
	Less: Fund Return to Donor													484808			960348	1,445,156
	Closing Balance as on 30.06.2014	5,413,530	(124,827)	438,808	2,166,808	985,612	1,509,264	1,067,291				21,666	84,397		5,207,941	7,703,179	15,340	47,594,015
15	Fixed Asset Fund																	
	Opening Balance as on 01.07.2013																	
	Add: Revalued during the year																	45,803,605
	Less: Adjust during the year											908460						908,460
	Closing Balance as on 30.06.2014											908,460						1,001,120
16	PKSF Fund																	
	Opening Balance as on 01.07.2013																	
	Add: Received during the year																	186,600,002
	Less: Paid during the year																	240,000,000
	Closing Balance as on 30.06.2014																	122,540,005
																		304,059,997



COMMUNITY DEVELOPMENT CENTRE (CODE
Detailed Notes to the Financial Position
As at June 30, 2014

Notes	Particulars	HEFS	KSA-Shonglap	KSA-Edu	Noboljbon	BFSN	SEEDS	PROSHAR	CTC-C	CTC-P	CTC-B	CLS	FS-SFC	MJ	Unicaf	LIFE	Prodiip	Total 2014	
17	SF Fund																		
	Opening Balance as on 01.07.2013																		150,154,887
	Add: Received during the year																		49,841,230
	Less: Paid during the year																		50,396,865
	Less: Adjust during the year																		19,200,000
	Closing Balance as on 30.06.2014																		130,399,262
18	Current Account																		
	Opening Balance as on 01.07.13								(253,516)	(1,161,459)									4,559,159
	Add: During the year								(286,978)	(1,328,161)									(6,492,826)
	Add: Adjustment during the year								(507,232)	(2,806,323)									(3,313,555)
	Less: Adjust during the year								(33,362)	316,703									1,379,888
	Closing Balance as on 30.06.14								(33,362)	316,703									(9,128,485)
19	DANIDA ASPS II Fund																		
	Opening Balance as on 01.07.2013																		36,837,500
	Add: Received during the year																		35,000,000
	Less: Paid during the year																		30,087,500
	Closing Balance as on 30.06.2014																		41,750,000
20	Members Savings																		
	Opening Balance as on 01.07.2013		19,110																368,609,431
	Add: Received during the year																		
	Less: Paid during the year																		
	Closing Balance as on 30.06.2014		19,110																368,609,431
21	Accounts Payable																		
	Opening Balance as on 01.07.2013								81,392										3,482,491
	Add: during the year								397,673										11,110,585
	Less: Adjust during the year								467,752										3,282,156
	Closing Balance as on 30.06.2014								11,313										11,310,920
22	Loan Loss Provision																		
	Opening Balance as on 01.07.2013			121,9855															52,276,700
	Add: during the year			96600															9,389,592
	Less: Adjust during the year			194,160															4,889,247
	Closing Balance as on 30.06.2014			1,122,305															56,777,045
23	Other Liabilities																		
	Opening Balance as on 01.07.2013			-70,000	0		0					0			20,822	0			42,929,783
	Add: during the year			187,9000	1500		7,5877					3,852				16,687			22,780,697
	Less: Adjust during the year			78,033															5,760,545
	Closing Balance as on 30.06.2014			1,730,967	1,500		75,877					3,852				16,687			59,949,935
24	Provision for expenses																		
	Opening Balance as on 01.07.2013		0						446,172	148,182	27,791	0							1,600,665
	Add: during the year		340,0000						332,561	183,7462	17,777	103,790			54,6420	0	77,525	1,600,665	
	Less: Adjust during the year								321,9813	118,9435	157,368	0			54,6420	0	95,000	14,536,221	
	Closing Balance as on 30.06.2014		3,400,000						548,940	795,209	43,200	103,790					96,479		10,843,299

SHAB SHAHJOU RAHMAN
Chartered
Accountant

COMMUNITY DEVELOPMENT CENTRE (CODEC)
Notes to the Financial Position
As at June 30, 2013

Notes	Particulars	CODEC fund	Micro Finance Program	CBOs NGOs (MF)	Proteeva	Shikthon	Read	PSN	CBOs NGOs (Edu & Songlap)	School Feeding	Notun Alo	Spring	ANEP-IDE	ANEP-WF	AIN	Emergency & Mohasen
3	Property Plant & Equipment															
	Cost/Revaluation															
	Opening Balance as on 01.07.13		51,318,359													0
	Add: Addition during the year	59,269,719	1,193,318													
	Less: Deletion during the year															
Closing Balance as on 30.06.14	59,269,719	52,511,677														
4	Accumulated Depreciation/Revaluation Loss:															
	Opening Balance as on 01.07.13		4,782,848													
	Add: Charge during the year		3,110,473													
	Less: Disposal/Deletion during the year															
	Closing Balance as on 30.06.14		7,893,321													
5	Written Down Value	59,269,719	44,618,356													
	Investment with Banks															
	FDR-Face Value															
	Opening Balance as on 01.07.13		28,200,000	182,1983												
	Add: Made during the year	51,016,894		24,10143												
Less: Encash during the year																
Closing Balance as on 30.06.14	51,016,894	28,200,000	4,232,126													
6	FDR-Interest															
	Opening Balance as on 01.07.13		8,016,277													
	Add: Interest Accrued during the year															
	Less: Encash during the year															
	Closing Balance as on 30.06.14		8,016,277													
7	FDR as on 30.06.14	51,016,894	36,216,277	4,232,126												
	Loan Port Folio/ MC Loan															
	Opening Balance as on 01.07.13		658,259,075	7,057,1786												
	Add: Loan disburse during the year	643,500	1,564,612,000	280,00000												
	Less: Loan recovered during the year															
Less: Write off during the year																
Closing Balance as on 30.06.14	643,500	2,246,477,331	98,571,786													
8	Advance Income Tax															
	Opening Balance as on 01.07.13		1,382,289,382	34,132,965												
	Add: During the year															
	Less: Adjusted during the year															
	Closing Balance as on 30.06.14		864,187,949	64,438,821												
9	Advances & Prepayments															
	Opening Balance as on 01.07.13		7,364,600	194,370												
	Add: Made during the year	3,816,500	44,296,460	14,0067												
	Less: Adjust during the year															
	Closing Balance as on 30.06.14	3,816,500	12,116,894	30,567												



COMMUNITY DEVELOPMENT CENTRE (CODEC)
Notes to the Financial Position
As at June 30, 2013

Notes	Particulars	CODEC fund	Micro Finance Program	CBOs NGOs (MF)	Proteeva	Shikhon	Read	PSN	CBOs NGOs (Edu & Songlap)	School Feeding	Notun Alo	Spring	ANEP-IDE	ANEP-WF	AIN	Emergency & Mohasen
8	Other Receivable															
	Opening Balance as on 01.07.13															
	Add: during the year		618,839													
	Less: Adjust/receive during the year															
	Closing Balance as on 30.06.14		618,839													
9	Cash In Hand		617,824			3393		23	802	10	518	859			2281	
10	Cash at Bank:															
	STD A/C Number	14,422,275	27,789,790	31,980,70	248,628	924,1840		303,335	285,030	6,989,362	14,389,61	10,673,16	1,121,165	1,301,481	7,611,014	0
	cash in Transit															
	Current A/C Number	14,422,275	40,346,587	3,198,070	248,628	9,241,840		303,335	2,851,030	6,989,362	1,438,981	1,067,316	1,121,165	1,301,481	7,611,014	
11	CODEC Fund															
	BRS		3,236,328													
	DANIDA		176,223,000													
	Stromee		4,500,000													
	Income Fund		4,950,939													
	IGA Fund		2,800,202													
	DFID		3,915,000													
	own Fund		100,000													
	Less: CODEC Grants to PKSF		197,725,469													
	Branches/others		15,298,625													
	Total CODEC Fund		182,426,844													
12	Accumulated Surplus/(Deficit)															
	Opening Balance as on 01.07.2013	97,616,207	42,598,779	406,414		924,5223										
	Add: Surplus/(Deficit) during the year	27,510,725	23,932,650	191,8504					285,1832					0		
	Add: Profit on deletion of fixed asset/Income															
	Less: Transfer to Reserve Fund	125,128,932	66,551,829	2,324,918		9,245,223			2,851,832							
13	Reserve Fund															
	Opening Balance as on 01.07.2013		7,708,857													
	Add: during the year		7,708,857													
14	Unutilized Donor Fund															
	Opening Balance as on 01.07.2013				487,808			447,342			151,620	0	117,5475	163,2079	482,7427	
	Add: Addition during the year				28,248,151			1,263,810		7,842,566	16,727,104	6,047,848	3,038,672	752,495	39,545,270	35,672,399
	Less: Adjust during the year against expenses				28,433,388			1,407,794		763,963	15,670,909	4,979,673	3,092,983	1,083,093	36,759,420	35,672,399
					302,571			303,358		7,058,623	1,207,815	1,068,175	1,121,165	1,301,481	7,613,277	
15	Fixed Asset Fund															
	Opening Balance as on 01.07.2013		45,803,605													
	Add: Revalued during the year															
	Less: Adjust during the year		45,803,605													

HAAB SHAFIQUE RAHMAN &
Chartered
Accountants

COMMUNITY DEVELOPMENT CENTRE (CODEC)
Notes to the Financial Position
As at June 30, 2013

Notes	Particulars	CODEC fund	Micro Finance Program	CBOs NGOs (MF)	Proteeva	Shikhon	Read	FSN	CBOs NGOs (Edu & Songjap)	School Feeding	Notun Ato	Spring	ANEP-IDE	ANEP-WF	AIN	Emergency & Mohasen
16	PKSF Fund															
	Opening Balance as on 01.07.2013		73,700,000													
	Add: Received during the year		172,600,000													
	Less: Paid during the year		59,699,998													
	Less: Paid during the year		186,800,002													
17	SF Fund															
	Opening Balance as on 01.07.2013		74,672,182	655,117,69												
	Add: Received during the year		72,500,000	296,926,53												
	Less: Paid during the year		57,630,190	344,625,00												
	Less: Adjust during the year		132,627													
			89,409,365	60,745,532												
18	Current Account															
	Opening Balance as on 01.07.13				(155,133)											
	Add: During the year		2,083,695							(69,230)						
	Add:Adjustment during the year		2,043,695		138,789					(69,230)						
	Less: Adjust during the year				(16,344)											
	Closing Balance as on 30.06.14		2,043,695		(16,344)					(69,230)						
19	DANIDA ASPS II Fund															
	Opening Balance as on 01.07.2013		59,037,500													
	Add: Received during the year		11,000,000													
	Less: Paid during the year		33,200,000													
			36,837,500													
20	Members Savings															
	Opening Balance as on 01.07.2013															
	Add: Received during the year		298,052,791													
	Less: Paid during the year		296,052,791													
21	Accounts Payable															
	Opening Balance as on 01.07.2013			18016												
	Add: during the year		1,938,261	1,386,05												
	Less: Adjust during the year		1,938,261	134,775												
			188,325	21,846												
22	Loan Loss Provision															
	Opening Balance as on 01.07.2013		28,171,842	814,3115												
	Add: during the year		14,077,705	664,173												
	Less: Adjust during the year			8,807,288												
			42,249,547													
23	Other Liabilities															
	Opening Balance as on 01.07.2013		31,694,015								163,783					
	Add: during the year		15,072,660								127,159					
	Less: Adjust during the year		3,782,415								163,783					
			42,984,260								127,159					
24	Provision for expenses etc															
	Opening Balance as on 01.07.2013															
	Add: during the year		20,000		40,000											
	Less: Adjust during the year		20,000		40,000											
			104,505													
			104,505													



COMMUNITY DEVELOPMENT CENTRE (CO)
Notes to the Financial Position
As at June 30, 2013

Notes	Particulars	CREL	HEFS	IGA-Shonglap	IGA-Edu	Nobojibon	BFSN	SEEDS	PROSHAR	CTC-C	CTC-P	CTC-B	CLS	FS-SFC	MJ	Unicef	LIFE	Prodiip	Total 2013	
3	Property Plant & Equipment																			
	Cost/Revaluation																			
	Opening Balance as on 01.07.13		0		1168607	0			0											52,487,866
	Add: Addition during the year				86920					9,045,514	10,413,555	14,552,872								94,560,868
	Less: Deletion during the year																			
	Closing Balance as on 30.06.14				1,255,427					9,045,514	10,413,555	14,552,872								147,048,764
	Accumulated Depreciation/Revaluation Loss																			
	Opening Balance as on 01.07.13																			
	Add: Change during the year																			4,792,848
	Less: Disposal/Deletion during the year																			3,110,473
	Closing Balance as on 30.06.14																			7,893,321
	Written Down Value				1,255,427					9,045,514	10,413,555	14,552,872								139,155,443
4	Investment with Banks																			
	FDR-Face Value																			
	Opening Balance as on 01.07.13								0		0	0								30,021,983
	Add: Made during the year								3500000	6961691	4000000									67,888,728
	Less: Encash during the year																			
	Closing Balance as on 30.06.14								3,500,000	6,961,691	4,000,000									97,910,711
	FDR-Interest																			
	Opening Balance as on 01.07.13																			
	Add: Interest Accrued during the year																			8,016,277
	Less: Encash during the year																			
	Closing Balance as on 30.06.14																			8,016,277
	FDR as on 30.06.14								3,500,000	6,961,691	4,000,000									105,926,988
5	Loan Port Folio/ MC Loan																			
	Opening Balance as on 01.07.13			584068																729,414,879
	Add: Loan disburse during the year			870977																1,614,264,477
	Add: Adjustment during the year																			3,606,306
	Less: Loan recovered during the year			1,455,045																2,347,147,662
	Less: Write off during the year			605,072																1,417,027,419
	Closing Balance as on 30.06.14			849,973																1,417,027,419
6	Advance Income Tax																			930,120,243
	Opening Balance as on 01.07.13								0											
	Add: During the year																			
	Add: Adjustment during the year																			
	Less: Adjust during the year																			
	Closing Balance as on 30.06.14																			
7	Advances & Prepayments																			
	Opening Balance as on 01.07.13					0														9,445,184
	Add: Made during the year					1600							71000							48,636,227
	Less: Adjust during the year												10000							39,788,036
	Closing Balance as on 30.06.14					1,600							61,000							18,283,375



COMMUNITY DEVELOPMENT CENTRE (CO)
Notes to the Financial Position
As at June 30, 2013

Notes	Particulars	CREL	HEFS	IGA- Shonglap	IGA-Edu	Nobojibon	BFSN	SEEDS	PROSHAR	CTC-C	CTC-P	CTC-B	CLS	FS-SFC	MJ	Unicef	LIFE	Prodiip	Total 2013
8	Other Receivable	0								0	0	0							(92,015)
	Opening Balance as on 01.07.13				-92015					222652	444043	218439							8,646,271
	Add: during the year	6343888			798410														
	Less: Adjust/receive during the year																		
	Closing Balance as on 30.06.14	6,343,888			706,395					222,652	444,043	218,439							8,554,256
9	Cash In Hand		7963	3555	449					1753		3878	4273			404			685,953
10	Cash at Bank:																		
	STD A/C Number	190058	11702359	2409618	305108	640817			2170376	4203383	863867	907765	2992082	1124390	484808	904356		377437	106,860,711
	cash in Transit																		
	Current A/C Number	190,058	11,702,359	2,409,618	305,108	640,817			2,170,376	4,203,383	863,867	907,765	2,992,082	1,124,390	484,808	904,356		377,437	12,556,797
11	CODEC Fund																		
	BRS																		3,236,328
	DANIDA									4775000	9304610								192,302,610
	Strome											8300000							12,800,000
	Income Fund																		4,950,939
	IGA Fund																		2,800,202
	DFID																		3,915,000
	own Fund									8651477	5475286	9812101							24,038,864
	Less: CODEC Grants to PKSF Branches/others									13,426,477	14,779,896	18,112,101							244,043,943
	Total CODEC Fund									13,426,477	14,779,896	18,112,101							15,286,625
12	Accumulated Surplus/(Deficit)																		228,745,318
	Opening Balance as on 01.07.2013									2566525	3330406	883316							159,520,702
	Add: Surplus/(Deficit) during the year									1238561	1586130	659543							55,256,183
	Add: Profit on deletion of fixed asset/incont																		1,586,130
	Less: Transfer to Reserve Fund									3,823,086	4,916,536	1,542,859							216,365,015
13	Reserve Fund																		
	Opening Balance as on 01.07.2013																		7,708,857
	Add: during the year																		7,708,857
14	Unutilized Donor Fund																		
	Opening Balance as on 01.07.2013		97051	-15,020	6,801,814	10843082			-167103				0	710220	784235	440119		2812846	30,892,996
	Add: Addition during the year		102,609,673	4,160	6,890,157	45,945,292			28,178,666				4,361,819	5,746,616	13,184,501	19,952,544		2,553,878	389,567,641
	Less: Adjust during the year against expenses			90,996,402	9,104	57,147,457			27,110,258				1,326,453	5,334,446	13,483,928	18,168,931		5,066,812	359,101,870
			11,710,322	(155,964)	1,117,514	640,917			901,305				3,035,366	1,124,390	484,808	2,223,732		299,912	41,358,767
15	Fixed Asset Fund																		
	Opening Balance as on 01.07.2013																		45,803,605
	Add: Revalued during the year																		
	Less: Adjust during the year																		45,803,605

MAHAB SHAJIOU RAHMAN & C
Chartered
Accountants

COMMUNITY DEVELOPMENT CENTRE (CO)
Notes to the Financial Position
As at June 30, 2013

Notes	Particulars	CREL	HEFS	IGA-Shonglip	IGA-Edu	Nobojibon	BFSN	SEEDS	PROSHAR	CTC-C	CTC-P	CTC-B	CLS	FS-SFC	MJ	Unicef	LIFE	Prodiip	Total 2013	
16	PKSE Fund																			
	Opening Balance as on 01.07.2013																			73,700,000
	Add: Received during the year																			172,600,000
	Less: Paid during the year																			59,699,998
																				186,600,002
17	SF Fund																			
	Opening Balance as on 01.07.2013																			140,183,951
	Add: Received during the year																			102,196,263
	Less: Paid during the year																			92,092,690
	Less: Adjust during the year																			132,627
																				150,154,897
18	Current Account																			
	Opening Balance as on 01.07.2013	599,6578								0	-116,1459									4,673,966
	Add: During the year									-803826										1,210,639
	Add: Adjustment during the year	5,990,578								(803,826)	(1,161,459)									138,789
	Less: Adjust during the year																			6,023,414
	Closing Balance as on 30.06.14	5,990,578								(803,826)	(1,161,459)									6,023,414
19	DANIDA ASPS II Fund																			
	Opening Balance as on 01.07.2013																			59,037,500
	Add: Received during the year																			11,000,000
	Less: Paid during the year																			33,200,000
																				36,837,500
20	Members Savings																			
	Opening Balance as on 01.07.2013			19,110																19,110
	Add: Received during the year																			298,062,791
	Less: Paid during the year			19,110																298,071,901
21	Accounts Payable																			
	Opening Balance as on 01.07.2013									0										18,016
	Add: during the year									81,392										2,346,583
	Less: Adjust during the year									81,392										134,775
																				2,229,824
22	Loan Loss Provision																			
	Opening Balance as on 01.07.2013			1064590																37,369,547
	Add: during the year			307645																15,049,523
	Less: Adjust during the year			142370																142,370
				1,219,865																52,276,700
23	Other Liabilities																			
	Opening Balance as on 01.07.2013			-384239						0										0
	Add: during the year			364239						446172			9844							77525
	Less: Adjust during the year			50000																3,996,198
				(70,000)						446,172			9,844							77,525
																				43,595,782
24	Provision for expenses etc																			
	Opening Balance as on 01.07.2013	0				0					0									0
	Add: during the year	774369		3400000		1500				148182		27791	86778							6,418,616
	Less: Adjust during the year	774,369				1,500				148,182		27,791	50,345							36,433
																				6,382,183

HAB SHAFIQE RAHMAN & Co. Chartered Accountants

COMMUNITY DEVELOPMENT CENTRE (CODEC)

Detailed Notes of Income

For the year ended June 30, 2014

Particulars	CODEC fund	Micro Finance Program	CBOs NOCs (MF)	Proteeva	Shikshon	Read	PSN	CBOs NOCs (Edu & Songlip)	School Feeding	Nokun Alo	Spring	ANEP-IDE	ANEP-WF	AIN	Emergency & Mohasen	CREL
Grants received from Donors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Save the Children	-	-	-	32,413,535	55,033,380	9,660,568	-	-	-	-	12,446,903	-	-	-	18,779,648	-
ACDI/VOCA	-	-	-	-	-	-	-	-	-	10,861,170	-	13,000,000	2,171,901	43,141,568	-	-
Stromme Foundation	-	-	-	-	-	-	-	10,294,540	-	-	-	-	-	-	-	-
Unicef	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
World Fish	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DANIDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asa Foundation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WinRock International	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maxwell Stamp PLC	-	-	-	32,413,535	55,033,380	9,660,568	-	10,294,540	-	10,861,170	12,446,903	13,000,000	2,171,901	43,141,568	18,779,648	47,819,924
Total	-	-	-	32,413,535	55,033,380	9,660,568	-	10,294,540	-	10,861,170	12,446,903	13,000,000	2,171,901	43,141,568	18,779,648	47,819,924
Fund from other Donors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partner Contribution	-	-	-	-	4,691,977	-	1,043,920	-	-	-	-	-	-	-	-	9,128,485
Own fund	-	-	-	-	4,691,977	-	1,043,920	-	-	-	-	-	-	-	-	9,128,485
Total	-	-	-	-	4,691,977	-	1,043,920	-	-	-	-	-	-	-	-	9,128,485
Service charges	-	150,873,110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RMC	-	56,930,569	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ME	-	9,758,471	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UP	-	13,805,159	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SL & AL	-	415,072	2,376,435	-	-	-	-	-	-	-	-	-	-	-	-	-
DMF & Resueal/Other	-	231,782,381	2,376,435	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	231,782,381	2,376,435	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on bank deposits	351,284	951,888	-	19,167	250,031	33,514	3,706	286,888	348,627	-	40,821	25,757	6,056	93,452	134,870	-
Interest on Savings A/C	5,296,145	4,059,817	-	19,167	250,031	33,514	3,706	286,888	348,627	-	40,821	25,757	6,056	93,452	134,870	-
Interest on FDR	5,879,429	5,011,705	-	19,167	250,031	33,514	3,706	286,888	348,627	-	40,821	25,757	6,056	93,452	134,870	-
Total	11,526,858	10,023,410	-	38,501	750,093	100,542	11,118	580,664	705,881	-	81,642	51,514	12,118	186,959	284,610	-
Training Centres operation income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accommodation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hall Room Rent/Guest Room	44,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Meal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service Charge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Generator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multi Media	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Photocopy	20,113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuition Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training Materials	85,943	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sound System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
House Office rent	1,682,287	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wastage paper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,832,643	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Operational income	-	1,462,526	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Operating	-	1,462,526	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	1,462,526	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Members' Admission Fee	-	369,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Pass Book	-	352,205	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fish sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vegetable sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coconut sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apple plum sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others	72,499	1,131	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants income against Moc	19,294,457	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Different Material	31,866	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment Income	-	-	371,405	-	-	-	-	-	-	-	-	-	-	-	-	-
Recovery of write off loan	-	1,567,358	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Guest Room	-	935,101	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan application fee	-	700,165	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	19,395,842	3,953,909	372,536	-	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	27,110,914	242,210,521	2,746,971	32,432,702	99,975,388	9,694,082	1,047,626	10,561,428	348,627	10,861,170	12,487,724	13,026,757	2,177,959	43,235,040	18,914,518	56,948,409



COMMUNITY DEVELOPMENT CENTRE
Detailed Notes of Income
For the year ended June 30, 2014

Particulars	HFS	IGA-Shanghaip	IGA-Edu	Neoliberal	BFSM	SEES	PROSHAR	CTC-C	CTC-P	CTC-B	CLS	FS-SFC	MJ	Unicef	LIFE	Profip	Total 2014
* Grants received from Donors																	
Save the Children	82,714,232			38,541,935	17,901,132												267,491,333
ACDI/VOCA							31,399,127										31,399,127
Stornie Foundation		702,416	7,601,025			2,500,000								16,568,322			31,959,151
Unicef																	13,000,000
IDE																	45,313,489
World Fish															13,914,823		13,914,823
DANIDA																	4,484,218
Asia Foundation																	4,484,218
Win Hook International																	47,819,924
Maxwell Stamp PLC											7,624,122						7,624,122
Total	82,714,232	702,416	7,601,025	38,541,935	17,901,132	2,500,000	31,399,127	-	-	-	7,624,122	-	-	16,568,322	13,914,823	4,484,218	479,574,509
* Fund from other Donors																	
Partner Contribution			2,277,790														2,277,790
Own Fund																	
Total	-	-	2,277,790	-	-	-	-	-	-	-	-	-	-	-	-	-	2,277,790
* Service charges																	
RMC																	150,873,110
ME																	56,930,569
LIP																	9,758,471
SL & AL																	13,805,159
DMF & Rescue/ Other																	2,791,507
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	234,158,816
* Interest on bank deposits																	
Interest on Savings A/C	76,162	45,626	105,220	84,949	21,268	2,058	16,294	26,205	43,076	11,746							3,205,336
Interest on FDR								203,302	715,753	413,735							10,920,752
Total	76,162	45,626	105,220	84,949	21,268	2,058	16,294	229,507	758,829	425,481	-	-	-	120,119	45,608	60,942	14,126,088
* Training Centres operation income																	
Accommodation								1,467,340	1,310,433	1,244,700							4,022,473
Hall Room Rent/Guest Room								1,015,500	752,500	447,180							2,259,480
Food Meal								2,596,215	2,705,360	1,709,202							7,010,777
Service Charge								187,180	120,658	64,020							371,858
Generator								1,000	-	-							1,000
Multi Media								19,636	14,450								34,086
Photocopy								14,043	-	-							14,043
Tuition Fees								25,600	13,200								38,800
Training Materials								430	4,749	37,841							43,920
Rent Income								19,500	193,739								213,239
Sound System								2,400		2,000							4,400
House/Office rent										371,000							371,000
Wastage paper								4,841									4,841
Total	-	-	-	-	-	-	-	5,346,644	5,122,330	3,875,943	-	-	-	-	-	-	16,177,560
* Non Operational income																	
Non Operating																	1,462,526
Electricity										32,384							32,384
Total	-	-	-	-	-	-	-	-	-	32,384	-	-	-	-	-	-	1,494,910
* Other Income																	
Members' Admission Fee																	399,080
Sale of Pass Book																	352,205
Fish sales								149,820	16,000	200							166,020
Vegetable sales								26,428									26,428
Coconut sales								89,368									89,368
Apple plum sales								6,282									6,282
Others						10,500		18,730		200,656							303,516
Grants income against MOC																	19,284,457
Sale of Different Material																	31,886
Investment Income																	371,405
Recovery of write off loan																	946,901
Guest Room															11,800		11,800
Loan application fee																	700,165
Total	-	-	-	-	-	10,500	-	290,638	16,000	207,028	-	-	-	-	-	-	24,261,253
GRAND TOTAL	82,790,394	746,042	9,994,035	38,626,884	17,922,400	2,512,558	31,415,421	5,866,789	5,897,159	4,540,836	7,624,122	-	-	16,668,441	13,972,231	4,545,160	786,935,308

COMMUNITY DEVELOPMENT CENTRE (CODEC)
Detailed Notes of Expenditure
For the year ended June 30, 2014

Notes	CODEC Fund	CODEC Micro Finance Program			Education Program						Health & Nutrition Program					Environment & Climate Change Program		
		Microfinance	CBOs NGOs (MF)	Proteeva	Shikho	Read	PSN	CBOs NGOs Edu & Songlap	School Feeding	Notun Alo	Spring	ANEP-IDE	ANEP-WF	AIN	Emergency & Mohasen	CREL	HEFS	
Particulars																		
Program Cost:																		
Staff Development Training																		
SO 1 Program Cost					1,252,614													
SO 2 Program Cost					29,631,988													
SO 3 Program Cost					16,287,138													
Others if any																		
Operating Cost:																		
Salary & Allowances	22,812,342	109,479,456	895,866	5,886,180	18,091,234	4,155,121	1,193,789	337,4250	1,355,625	341,7237	642,3907	543,5047	25,494,555	2,788,848	26,888,708		986,8260	
Fringe Benefit				457,106		73,500					16,882,883		4,560,165		5,269,742			
Traveling & Conveyance & --	322,170	34,204,655	42,691	834,737	1,729,899	224,031		1,780,08	96,729	16,4267	379,395	201,289	2,180,093	36,4513	400,5677		6,29779	
Printing & Stationery	109,413		1,584	188,842	360,587	69,971		37,497	12,631	7,6057	18,2672	53,135	293,778	65,9574	65,9574		15,2896	
Repair & Maintenance	1,563,560			30,008	35,485				843	7,6476		14,686	3,3841	13,2843			11,7669	
Electricity, Gas & Water, Postage	339,482			118,596	341,794	10,139	24,893	11,863	88,543	2,9547	1,225		2,8373	7,9468			7,8364	
Newspaper										4054			3576					
Entertainment	105,378			800			1,630	20404	1,490	9963			12,3536					
Training & W/Shop	346,259							41,3713					3,97572				3,30030	
Office Rent & other				14,6220	914,299	168,200	13,500	15,8220	117,522	109,440	32,4094				11,76555		4,992	
Misc. Expenses & Others	145,169	2,274,322	41,230	22,347	231,047	38,892			406	-43,583	30,000		5,000		8,661			
Advertisement Cost	8,805								10,145	657	1,1837							
Publication/ Admin	58,680												8,500				2,4057	
Communication	197,497												32,1442	21,2431			22,0369	
General Purchase				202,945		50,043		27,834	21,100	55,326	1,121,38	56,765			89,1002			
Consultancy & Security	561,300			23,561,701					7,596	3,7081	14,551,66		9,664,318		9,315,064		30,5500	
Staff Training Expenses/Other																		
Loss on Disposal		30,300																
Various cultural/Educational xp																		
Audit Fee	97,969	307,250	23,000	54,000			23,000		57,500	1,22272								
Bank Charge	22,850	1,604,246	32,564	72,918		3,715	1,565	34,192	53,936	2,9867	1,6159	5,881	3,443	2,8792	2,3705		10,1098	
Depreciation	2,325,969	3,993,076																
Program Overhead Cost						163,427	3,034	12,3000	110,240			17,8902						
Program expenses								640,1694	1,469,566	53,083								
Provision for Loan Loss		7,274,433	201,859															
Interest on Member/Donor Savings		39,138,113	40,000															
Group insurance																		
AGM Exp	136,500																	
Special support to person	263,941																	
Uniform	293,979																	
AIT on interest	15,000																	
Loan Paid/Transfer	20,813																	
Membership Fees																		
Casual Labour	123,556																	
Capital Expenditure:				14,115		1,086,380					17,9742		56,350		607,92		45,396	
Total 2014	29,870,632	198,305,851	3,602,514	31,959,606	68,876,085	6,043,419	1,261,411	10,780,675	3,403,872	11,034,535	11,158,163	9,186,229	3,211,926	46,982,142	18,300,445	56,213,077	89,087,186	



COMMUNITY DEVELOPMENT CEI
Detailed Notes of Expenditure
For the year ended June 30, 2014

Notes	Livelihoods/Income Generating Program						Training Centre/Capacity Development Program				Rights & Legal Service Program						Total 2014
	IGA-Shonglap	IGA-Edu	Nobojibon	BFSN	SEEDS	PROSHAR	CTCC	CTCP	CTCB	CLS	FS-SFC	MJ	Unicef	Life	Prodiop		
Particulars																	
Program Cost:																	
Staff Development Training	856439	-257764							2143623				276619			3,726,897	
SO 1 Program Cost	100046	-483275	13681396			6576971							2476212			104,407,129	
SO 2 Program Cost	2738511	1317795				658735							73200			35,254,434	
SO 3 Program Cost	658233	-489661				1731133								1562325		38,539,267	
Others if any																1,562,325	
Operating Cost:																	
Salary & Allowances	2531909	29408865	2043017	890043	14931877	2119034	2355435	1618515	5604154				8305429	2513911	2295128	324,423,807	
Fringe Benefit		3836911			2730230											18,615,937	
Traveling & Conveyance & --	251968	1491475	135691	10899	1316781	46867	31809	21740	673298				162756	193472	343299	50,445,366	
Printing & Stationery	37985	278581	89755	24715	489794	5622	12422	9838	114953				44374			3,439,461	
Repair & Maintenance	7719	417716	69925	12664	164057	177039	107881	108333	36330				11694			3,118,769	
Electricity, Gas & Water, Postage	29266	84362	20072	65410	226671	166794	3910	720	15508				141966			2,016,126	
Newspaper	2860		600			3430										19,150	
Entertainment	42351		2203			663		8043								192,925	
Training & W/Shop			84044	1000		1235756	1493306	37841					67122			3,802,577	
Office Rent & other	605320	962650	95760	265000		1500	36147	48153	334450				93000	145741		6,959,484	
Misc. Expenses & Others	1090	215773		18890		355182	20847	36151						23085		3,572,570	
Advertisement Cost		1314		39099					1314							125,724	
Publication/ Admin			66853			130202									286260	1,141,753	
Communication			393497	2400		379258			69592					56154		2,803,969	
General Purchase			121102	48942					3050							1,039,894	
Consultancy & Security																45,039,137	
Staff Training Expenses/Other							4749	993462								30,300	
Loss on Disposal																18,170	
Various cultural/Educational xp							18170	20000	31905							873,921	
Audit Fee	14489	93056	7533	13113	781	42307	10000	64710	5255							2,302,167	
Bank Charge						627461	1101474	1110126								9,158,106	
Depreciation									695931					792717	184127	13,362,735	
Program Overhead Cost										1039993				760570		9,271,940	
Program expenses																9,292,992	
Provision for Loan Loss																39,538,113	
Interest on Member/Donor Savings						85500										223,840	
Group Insurance			1840													263,941	
AGM Exp																293,979	
Special support to person																15,000	
Uniform																20,813	
AIT on Interest													200610			200,610	
Loan Paid/Transfer																123,556	
Membership Fees																408,769	
Casual Labour							136355	31940								5,244,443	
Capital Expenditure:									908460								
Total 2014	15,579	8,384,951	37,100,993	16,936,788	1,003,294	31,238,118	4,825,269	5,731,536	4,242,215	10,537,823	1,039,993	-	11,852,982	6,080,405	3,869,384	742,237,098	

