

ECO SOCIAL DEVELOPMENT ORGANIZATION (ESDO)

Consolidated Financial Statements

**Auditor's Report and Consolidated Financial Statements
for the year ended 30 June 2017**



S. F. AHMED & CO.

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Independent Auditor's Report to

The Members of the Executive Directors of Eco-Social Development Organization (ESDO)

We have audited the accompanying Consolidated Financial Statements of **Eco-Social Development Organization (ESDO)**, which comprise the Consolidated Statement of Financial Position as at 30 June 2017 and the Consolidated Statement of Comprehensive Income, Statement of Cash flows, Consolidated Statement of Receipts and Payments, Statement of Changes in Equity, for the year then ended 30 June 2017 and a summary of significant accounting policies and other explanatory notes.

Management's responsibility for the financial statements

Eco-Social Development Organization (ESDO) management is responsible for the preparation and fair presentation of these Consolidated Financial Statements in accordance with Bangladesh Financial Reporting Standards (BFRS), and for such internal control as management determines is necessary to enable the preparation of Consolidated Financial Statements that are free from material misstatement whether due to fraud or error.

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the Consolidated Financial Statements present fairly, in all material respects, the financial position of **Eco-Social Development Organization (ESDO)** as at 30 June 2017 and its financial performance for the year then ended 30 June 2017 in accordance with Bangladesh Financial Reporting Standards (BFRS) and other applicable laws and regulations.



Dated, Dhaka;
30 August 2017

S. F. Ahmed
S. F. Ahmed & Co.
Chartered Accountants

Eco Social Development Organization (ESDO)
Consolidated Statement of Financial Position

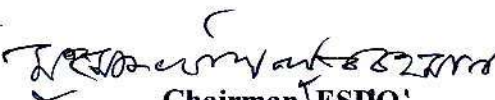
As at 30 June 2017

	Notes	Amount in Taka	
		30 June 2017	30 June 2016
Property & Assets			
Property, plant & equipment	4.00	262,479,811	250,297,692
		262,479,811	250,297,692
Current assets			
Loan Outstanding	5.00	2,513,768,863	1,839,069,461
Investments	6.00	174,699,284	134,671,524
Staff Loan	7.00	33,707,292	32,467,483
Advance	8.00	5,216,096	5,409,115
Receivable (Donor)	9.00	33,528,044	21,145,057
Cash and Bank Balances	10.00	42,675,836	51,902,411
Total current assets		2,803,595,415	2,084,665,051
Total property & assets		3,066,075,226	2,334,962,743
Fund and Liabilities			
Fund & reserves			
Capital Fund	11.01	687,039,738	508,228,103
Unspent Fund	11.02	14,109,782	21,852,969
Total fund & reserve		701,149,520	530,081,072
Non current Liabilities			
Security, Gratuity & PF Fund	12.00	111,367,067	89,151,995
LLP Reserve	13.00	52,543,963	56,252,582
Bima/Insurance (Staff & Bene.)	14.00	56,055,788	41,636,348
Loan from (PKSF & Bank)	15.01	465,103,011	676,718,072
Total non current liabilities		685,069,829	863,758,997
Current liabilities			
Loan from (PKSF & Bank)	15.02	758,947,643	225,572,690
Savings Fund	16.00	920,708,234	715,369,984
Provisions for Expenses/Payable	17.00	200,000	180,000
Total Current liabilities		1,679,855,877	941,122,674
Total Fund & liability		3,066,075,226	2,334,962,743

The accompanying notes form an integral part of these financial statements.


Executive Director, ESDO



Member (Finance), ESDO


Chairman, ESDO



Signed in terms of our separate report of even date annexed

Dated, Dhaka;
30 August 2017


S. F. Ahmed & Co.
Chartered Accountants

Eco Social Development Organization (ESDO)
Consolidated Statement of Comprehensive Income
For the year ended 30 June 2017

	Amount in Taka	
	2016-2017	2015-2016
Income		
Donor Fund	518,503,246	516,805,040
Service Charge (Microfinance)	629,754,390	426,428,931
Member Subscription	10,500	9,500
Bank Interest	5,028,750	782,375
Other Income	694,027	378,544
Total Income	1,153,990,913	944,404,390
Expenditure		
Economic Development	252,650,368	271,799,703
Social Development	112,376,217	68,509,002
Health and Nutrition	108,036,290	121,591,290
Disaster Management and Climate Change Adaptation Program	88,701,677	59,618,623
Microcredit Program	380,672,493	303,511,163
Provision for Expenses	200,000	180,000
LLPE	13,196,167	10,447,554
Savings Interest payable	9,755,055	9,878,314
Depreciation	23,311,698	20,931,360
Total Expenditures	988,899,965	866,467,009
Excess of Income Over Expenditure	165,090,948	77,937,381
Total	1,153,990,913	944,404,390

The accompanying notes form an integral part of these financial statements.


Executive Director, ESDO


Member (Finance), ESDO


Chairman, ESDO

Signed in terms of our separate report of even date annexed



Dated, Dhaka;
30 August 2017

S. F. Ahmed & Co.
S. F. Ahmed & Co.
Chartered Accountants

Eco Social Development Organization (ESDO)
Consolidated Statement of Receipts & Payments
For the year ended 30 June 2017

	Amount in Taka	
	2016-2017	2015-2016
Receipts		
Opening Balances		
Cash in Hand	185,017	223,462
Cash at Bank	51,717,394	51,093,552
Donor Fund	484,975,202	495,791,983
Service Charge	629,754,390	426,428,931
Member Subscription	10,500	9,500
Bank Interest	5,028,750	782,375
Other Income	694,027	378,544
Bill & Interest Receivable Received	526,904	1,192,782
Loan Received from PKSF & Bank	1,191,500,000	845,622,000
Loan Recovery from Bene.	3,744,074,598	2,601,140,199
Savings Received from Bene	745,276,567	658,013,967
Insurance Received from Bene.	44,174,115	26,942,269
Loan Recovery from Staff	19,529,278	15,794,355
Loan Recovery from Inter Project	163,367,137	39,964,947
Loan Received from GF Inter project	108,730,550	63,075,492
Staff Security Received	8,797,981	4,028,763
PF & Gratuty	19,398,564	13,278,859
FDR Encashment	156,991,928	18,506,737
Suspense A/C	976,387	82,510
Advance	11,152,587	5,232,225
Total	7,386,861,876	5,267,583,452
Payments		
Economic Development	252,650,368	271,799,703
Social Development	112,376,217	68,509,002
Health and Nutrition	108,036,290	121,591,290
Disaster Management and Climate Change Adaptation Program	88,701,677	59,618,623
Microcredit Program	380,672,493	291,970,342
Loan Disbursement	4,418,774,000	3,157,363,000
Loan Refund to PKSF & Bank	850,529,341	569,692,880
Loan to Inter Project	163,367,137	39,964,947
Loan Refund to GF Inter Project	108,730,550	63,204,350
Staff Security Refund	2,533,625	2,446,780
PF & Gratuty Refund	8,549,021	3,365,250
Savings Refund to Bene.	539,938,317	448,381,746
Investment to FDR	195,019,761	48,418,850
Loan to Staff	20,769,087	18,134,962
Insurance Paid to Bene.	30,030,064	9,511,849
Loan Write off	16,904,786	683,094
Provision for Exp. Payment	149,920	1,419,300
Advance	10,959,568	5,293,985



	Amount in Taka	
	2016-2017	2015-2016
Capital Expenditure:		
Land & Building	19,612,472	21,660,056
Vehicle	8,050,328	2,092,688
Furniture & Fixture	2,968,191	3,498,255
Computer	1,296,365	3,525,970
Photocopier *	22,400	20,176
Generator	-	-
Office Equipment	3,544,061	3,513,943
Closing Balance	-	-
Cash in Hand	509,582	185,017
Cash at Bank	42,166,254	51,717,394
Total	7,386,861,875	5,267,583,452

The accompanying notes form an integral part of these financial statements.


Executive Director, ESDO


Member (Finance), ESDO


Chairman, ESDO

Signed in terms of our separate report of even date annexed



Dated, Dhaka;
30 August 2017

S. F. Ahmed & Co.
S. F. Ahmed & Co.
Chartered Accountants

Eco Social Development Organization (ESDO)

Detailed Receipts & Payments Accounts

For the Period from 01 July 2016 to 30 June 2017

Particulars	Annexure-A	Annexure-B	Annexure-C	Annexure-D	Annexure-E	Total Taka
RECEIPTS						
Cash in Hand	172,241	2,646	8,630	-	1,500	185,017
Cash at Bank	11,717,671	1,486,124	18,265,119	852,295	19,396,185	51,717,394
Donor Fund	184,845,917	95,713,820	95,247,850	87,016,129	22,151,486	484,975,202
Bill & Interest Receivable Received	-	-	-	-	526,904	526,904
Service Charge	73,503,429	1,182,335	6,585,063	-	535,354,090	616,624,917
Member Subscription	10,500	-	-	-	-	10,500
Bank Interest	115,234	176	59,752	2,780	4,850,808	5,028,750
Other Income	1,000	1,200	-	22,132	669,695	694,027
Management & Overhead Income	13,129,473	-	-	-	-	13,129,473
Loan Received from PKSF & Bank	-	-	-	-	1,191,500,000	1,191,500,000
Loan Recovery from Bene.	-	-	-	-	3,744,074,598	3,744,074,598
Savings Received from Bene.	-	-	-	-	745,276,567	745,276,567
Insurance Received from Bene.	-	-	-	-	44,174,115	44,174,115
Loan Recovery from Staff	13,646,498	-	-	-	5,882,780	19,529,278
Loan Recovery from Inter Project	146,270,638	-	-	-	17,096,499	163,367,137
Loan Received from GF Inter Project	85,289,082	19,106,468	2,074,000	2,261,000	-	108,730,550
Staff Security Received	8,797,981	-	-	-	-	8,797,981
Gratuity & PF	19,398,564	-	-	-	-	19,398,564
FDR Encashment	28,268,444	-	-	-	128,723,484	156,991,928
Suspenses A/C	976,387	-	-	-	-	976,387
Advance	9,423,090	-	-	-	1,729,497	11,152,587
Total Taka:	595,566,149	117,492,769	122,240,414	90,154,336	6,461,408,208	7,386,861,876



Particulars	Annexure-A	Annexure-B	Annexure-C	Annexure-D	Annexure-E	Total Taka
PAYMENTS						
Economic Development	252,650,368					252,650,368
Social Development		112,376,217				112,376,217
Health and Nutrition			108,036,290			108,036,290
Disaster Management and Climate Change Adaptation				88,701,677		88,701,677
Microcredit Program					380,672,493	380,672,493
Loan Disbursement					4,418,774,000	4,418,774,000
Loan Refund to PKSF & Bank					850,529,341	850,529,341
Loan to Inter Project	138,139,737		3,828,400		21,399,000	163,367,137
Loan Refund to GF Inter Project	106,549,550	363,000	1,800,000	18,000		108,730,550
Staff Security Refund	2,533,625					2,533,625
PF & Gratuity Refund	3,149,021					3,149,021
Savings Refund to Bene.					5,400,000	5,400,000
Investment to FDR	19,792,336				539,938,317	539,938,317
Loan to Staff	20,769,087				175,227,425	195,019,761
Insurance Paid to Bene.	275,389					275,389
Loan Write off					29,754,675	29,754,675
Provision for Exp. Payment					16,904,786	16,904,786
Advance	8,960,971	217,100			149,920	9,128,091
Capital Expenditure:						
Land & Building	17,787,387				1,825,085	19,612,472
Vehicle	6,908,791	670,015	471,522			8,050,328
Furniture & Fixture	704,218	952,490		65,408	1,246,075	2,968,191
Computer	17,150	121,300	226,840		931,075	1,296,365
Photocopier			22,400			22,400
Generator						
Office Equipment	2,437,536	21,800	530,266		554,459	3,544,061
Closing Balances						
Cash in Hand	148,087	100,650	29,674	1,845	229,326	509,582
Cash at Bank	14,742,895	2,670,197	7,295,022	1,367,406	16,090,734	42,166,254
Total Taka:	595,566,148	117,492,769	122,240,414	90,154,336	6,461,408,208	7,386,861,875



Eco Social Development Organization (ESDO)

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2017

	Amount In Taka	
	FY 2016-2017	FY 2015-2016
Balance as on July 01,2016	530,081,072	452,143,691
Prior Year adjustment	5,977,500	-
Surplus during this year	165,090,948	77,937,381
Balance as on June 30,2017	701,149,520	530,081,072



Eco Social Development Organization (ESDO)
Consolidated Statement of Cash Flows
For the year ended June 30, 2017

	Amount in Taka	
	FY 2016-2017	FY 2015-2016
A. Cash Flow from Operating Activities :		
Surplus/(deficit) for the year	165,090,948	77,937,381
Add : Amount considered as non-cash Items :		-
LLPE	13,196,167	-
Depreciation for the year	23,311,698	20,931,360
Adjustment for fixed asset		(3,766,750)
Prior year adjustment	5,977,500	-
Sub-total of non cash items	207,576,313	95,101,991
Loan disbursed to Members	(674,699,401)	(556,400,050)
Increase/(Decrease) in Current assets	(13,429,777)	(2,878,262)
Increase/(Decrease) in current liabilities	(13,176,167)	24,138
Net cash used in Operating Activities	(493,729,032)	(464,152,183)
B. Cash Flow from Investing Activities :		
Acquisition of property, plant and equipment	(35,493,817)	(34,311,088)
Investment	(40,027,760)	(50,693,709)
Net cash used in Investing Activities	(75,521,577)	(85,004,797)
C. Cash Flow from Financing Activities :		
Loan Received	321,759,892	266,751,521
Savings Fund	205,338,250	209,632,221
Security, Gratuity & PF Fund	22,215,072	60,182,413
LLP Reserve	(3,708,619)	(4,119,729)
Insurance	14,419,440	17,295,950
Net Cash used in Financing Activities	560,024,035	549,742,376
D. Net increase/(decrease) (A+B+C)	(9,226,574)	585,396
Add : Cash and Bank balance at the beginning of the year	51,902,410	51,317,014
Cash and bank balance at the end of the year	42,675,836	51,902,410



Eco Social Development Organization (ESDO)

Notes to the Financial Statements

For the year ended 30 June 2017

1.00 Background of the organization

Eco-Social Development Organization (ESDO) is a local based non profitable, non Government Development organization. It was established in 1988 with a view to promote the Social-Economic status of the rural and pre urban poor people. It was registered with-

- (i) Social welfare Department Government Republic of Bangladesh vide Registration no.Thakur-440/88,Datedm 14 November,1988
- (ii) Micro-credit Regulatory, Dhaka Registration no.01059-03355-00203 MRA:0000204,25 March, 2008.
- (iii) NGO Affairs Bureau vide Registration no.694 dated 15 March 1993,(Renewed 2013)

Eco-Social Development Organization (ESDO) started its journey in 1988 with a noble vision to stand in solidarity with the poor and marginalized. Being a peoples' centered organization, ESDO envisioned for a society which will be free from inequality and injustice, a society where no child will cry from hunger and no life will be ruined by poverty. Near about three decades of relentless efforts to make this happen, ESDO has embraced new grounds and opened up new horizons to help the disadvantaged and vulnerable people to bring meaningful and lasting changes in their lives. During this long span, ESDO has adapted with the changing situation and provided the most time-bound services especially for the poor and disadvantaged. A community focused and people centered approach has been adapted by ESDO while consideration was given to the national policy and Sustainable Development Goals (SDGs) as its guiding principle.

ESDO is one of the most dynamic organizations expanding its development interventions across 135 upazillas under 24 districts of Bangladesh covering over 6.87 million poor and vulnerable people.

2.00 Executive Summery

Eco-Social Development Organization (ESDO) continuous its mended for holistic development of rural populations in the areas of livelihood, skill development, health, education, water and sanitation, nutrition, mother and child health care services, kitchen gardening, growth monitoring, immunizations, arsenic mitigation and the developing needs of marginalized people of Bangladesh from its inception 1988. At the same time ESDO has been continuing micro credit, social development, food security, disaster management, agricultural development, livestock, fisheries, water resources management, hazardous child labour reduction, counter trafficking intervention, human rights, adult education, child education, skill development activities for ensuring equitable society free from poverty in ESDOs working area.

ESDO managed mentioned programs in 697 slums, 1257 unions, 135 upazillas and 24 districts of Bangladesh, directly reaching more than 6.87 million poor and vulnerable people. Different need-based programs are aimed to enhancing the capabilities of deprived people in terms of social development, disaster facina, food security, agriculture, gender, nutrition, micro finance, health,

Environment, rights and governance, education and human development, and with empowering them to solve the problems that affect their lives and to cooperate with each other to resisting oppression and exploitation.



The undertaking of such self-initiated and autonomous actions is an important achievement in a context where the deprived people are dependent for their livelihood and social security.

For last 28 years of development journey, ESDO has been serving with untiring efforts to bring forth and optimum development situation in Bangladesh. During this long span of time ESDO has been intent to adapt with the changing situation and provide the most time-fitting services especially for the poor and disadvantaged. The comprehensive software & hardware support package has been dedicated to ensure, skill development activities, social development, food security, disaster management, agricultural development, livestock, fisheries, water resources management, micro credit, hazardous child labour reduction, counter trafficking intervention, human rights, adult education, child education, health and nutrition, hygienic sanitation and personal hygiene for the grassroots people while focusing on community motivation and empowerment of people. A community focused and people centered approach has been adapted by ESDO while considering the national policy and Sustainable Development Goals (SDGs) as its guiding principle.

For the sake of bringing sustainable food security, skill development, livelihood development, ESDO provides demand-driven and bottom-up services, instead of supply-driven and top-down services, ensuring community participation in every step from planning, through decision-making to implementation and monitoring and follow-up as well as cost sharing by community people. Maintaining this process ESDO has succeeded in creating a sense of ownership of the programmes among the community. This approach has contributed greatly to the sustainability of the program success.

ESDO has made advocacy programmes having major components like ethnic minority rights, gender awareness and women rights, social mobilization, legal aid services, hazardous child labour reduction movement, disaster management, social assistance to Adibashis and extreme minorities, counter trafficking etc. along with various promotional activities.

ESDO regularly conduct three types of planning for project activities. These are: (i) Strategic Plan (ii) Business Plan (iii) Yearly Plan.

ESDO facilities monitoring considering it as an essential tools for its programme management to measure the effectiveness of ESDO programmes both on quantitative and qualitative aspects. The effective facilitation of regular monitoring also enables the ESDO management take necessary correctively measures on its programme interventions at the right time. ESDO's all project activities are monitored monthly and quarterly basis by the respective project supervisors besides this ESDO has a group of experienced monitor team under the guidance of team leader. The monitor team has monitored the project activities quarterly and submits report to the Executive Director as well as in monthly coordination meeting. According to the monitoring findings, the ESDO management undertook action to improve the planned activities.

For ensuring qualitative and quantities programme ESDO's all project activities periodically and regularly audited by ESDO's Internal Audit Team. A professional group regularly audited ESDO's entire project under the direct supervision of Executive Director. As per audit findings, the concern sectoral coordinators ensure to meet-up their lacking or shortfall within require period.

ESDO regularly evaluated ESDO's programmes and projects through different period. Mid-term evaluation and final evaluation is mandatory for each programme.

ESDO has its own transparent financial system as well as comply with donor's requirement. ESDO maintain both accruals, cash basis accounting, and follow the double entry accounting system. Keeping accounts both way manually and by software also.



Weekly, monthly and Quarterly reporting systems are established. ESDO is able to produce and provide report to the donor as per their requirements.

ESDO believes that efficient staff is a significant parameter of organizational strength. ESDO consider them as the most valuable resources. 3077 staff has been working with ESDO, among them 1663 are male and 1414 are female of the total staff 89 are working in the central office and the rest 2988 are working under the regional and branch offices.

2.01 Vision

We seek an equitable society free from all discriminations.

2.02 Mission

Reduction in income poverty and human poverty of the people in ESDOs working area through undertaking massive integrated development program for the poor and marginalized community through service delivery and rights based approach. Income generation literacy programme nutrition and health programme human rights and good governance programme giving proper importance to environmental protection and regeneration. ESDO firmly believes and is actively involved in promoting human rights, dignity and gender equality through people's social, economic, political and human capacity building. Women in general and children are the core and central focus of its activities. Strengthening the organizational capacity carries importance to ensure quality of its services. Extending its services to the ultra poor is its main manifesto.

3.00 Basis of Accounting

3.01 Preparation of Financial statements

The financial statements are prepared in accordance with Bangladesh Accounting Standard (BAS) as well as international accounting Standard (IAS). The Financial Statements have been prepared on accrual basis under historical cost convention

3.02 Fixed Assets

Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is charged on diminishing balance method at the rate as shown in the schedule of fixed asset.

3.03 General

- (a) Figures have been rounded off to the nearest taka.
- (b) Figures have been rearranged where necessary to conform current year's balance sheet.



Amount in Taka	
2016-2017	2015-2016

4.00 Property, Plant and Equipment

Opening Balance	368,259,062	330,181,224
Adjustment made for fixed assets	(5,977,500)	-
Restated opening Balance	362,281,562	330,181,224
Addition during the year	35,493,817	35,867,088
	397,775,379	366,048,312
Adjustment During the year	-	2,210,750
	397,775,379	368,259,062
Less: Accumulated Depreciation	135,295,568	117,961,370
Closing Balance as on 30.06.2017	262,479,811	250,297,692

5.00 Loan Outstanding

Loan to Beneficiaries	5.01	2,499,695,035	1,824,995,633
Loan Receivable (S)	5.02	14,073,828	14,073,828
		2,513,768,863	1,839,069,461

5.01 Loan to Beneficiaries

Opening Balance	1,824,995,633	1,268,498,148
Add: Disbursed during the year	4,418,774,000	3,157,363,000
	6,243,769,633	4,425,861,148
Less: Collection during the year	3,744,074,598	2,600,865,515
Closing Balance as on 30.06.2017	2,499,695,035	1,824,995,633

5.02 Loan Receivable(S)

Opening Balance	14,073,828	14,156,338
Add: During the year	-	-
	14,073,828	14,156,338
Less: Adjust during the year		82,510
Closing Balance as on 30.06.2017	14,073,828	14,073,828

6.00 Investment

FDR Dev. & WWF	6.01	3,185,298	2,544,564
FDR Savings	6.02	92,101,694	68,397,640
FDR Surplus	6.03	44,134,452	21,334,638
FDR (Gratuity)	6.04	18,580,146	15,776,307
FDR-(PF)	6.05	16,697,694	26,618,375
Total		174,699,284	134,671,524



Amount in Taka	
2016-2017	2015-2016

6.01 FDR (Dev. & WWF)

Opening Balance	2,544,564	2,359,351
Add: Addition made during the year	640,734	185,213
	3,185,298	2,544,564
Less: Adjustment during the year	-	-
Closing Balance as on 30.06.2017	3,185,298	2,544,564

6.02 FDR (Savings)

Opening Balance	68,397,567	41,888,834
Add: Addition made during the year	121,854,288	26,508,806
	190,251,855	68,397,640
Less: Encashment/Realized during the year	98,150,161	-
Closing Balance as on 30.06.2017	92,101,694	68,397,640

6.03 FDR (Surplus)

Opening Balance	21,334,638	12,552,859
Add: Addition made during the year	53,373,137	8,781,779
	74,707,775	21,334,638
Less: Encashment/Realized during the year	30,573,323	-
Closing Balance as on 30.06.2017	44,134,452	21,334,638

6.04 FDR (Gratuity):

Opening Balance	15,776,307	13,418,237
Add: Addition during the year	8,845,154	2,358,070
	24,621,461	15,776,307
Less: Encashment during the year	6,041,315	-
Closing Balance as on 30.06.2017	18,580,146	15,776,307

6.05 FDR-(PF)

Opening Balance	26,618,375	-
Add: Addition made during the year	10,306,448	26,618,375
	36,924,823	26,618,375
Add: Adjusted with Capital Fund	20,227,129	-
Closing Balance as on 30.06.2017	16,697,694	26,618,375

7.00 Staff Loan

Opening Balance	32,467,483	23,437,602
Add: Paid during the year	20,769,087	24,824,236
	53,236,570	48,261,838
Less: Realized during the year	19,529,278	15,794,355
Closing Balance as on 30.06.2017	33,707,292	32,467,483



Amount in Taka	
2016-2017	2015-2016

8.00 Advances

Opening Balance	5,409,115	5,347,355
Add: Paid during the year	10,959,568	5,293,985
	<u>16,368,683</u>	<u>10,641,340</u>
Less: Realized during the year	11,152,587	5,232,225
Closing Balance as on 30.06.2017	<u>5,216,096</u>	<u>5,409,115</u>

9.00 Receivable (Donor)

Opening Balance	21,145,057	27,358,436
Add: Addition made during the year	33,528,044	21,145,057
	<u>54,673,101</u>	<u>48,503,493</u>
Less: Realized during the year	21,145,057	27,358,436
Closing Balance as on 30.06.2017	<u>33,528,044</u>	<u>21,145,057</u>

Breakup of the addition made during the year is given below:

WFP-ER	-	157,988
IDCOL	1,500,000	1,500,000
WFP-SF	606,232	700,183
UNDP-ERF	-	680,570
UNDP-AVCB	8,200,002	-
UNDP-SHAPNO	1,745,572	4,027,200
BBA-GOVT. PADMA	1,735,990	3,839,522
PKSF	19,386,944	9,712,690
FDR Bank Interest	353,304	526,904
Total	<u>33,528,044</u>	<u>21,145,057</u>

10.00 Cash and Bank Balance

Cash in Hand	509,582	185,017
Cash at Bank	42,166,254	51,717,394
Closing Balance as on 30.06.2017	<u>42,675,836</u>	<u>51,902,411</u>

11.00 Fund Account

Opening Balance	530,081,072	452,143,691
Add: Prior year adjustment	5,977,500	-
Add: Surplus/ (Deficit) during the year	165,090,948	77,937,381
Add: Adjustment	-	-
Closing Balance as on 30.06.2017	<u>701,149,520</u>	<u>530,081,072</u>

11.01 Capital Fund

11.02 Unspent Fund

	687,039,738	508,228,103
	14,109,782	21,852,969
	<u>701,149,520</u>	<u>530,081,072</u>



Amount in Taka	
2016-2017	2015-2016

12.00 SECURITY, GRATUITY & PF FUND

Staff Security Fund	12.01	25,824,832	19,560,476
Staff Gratuity Fund	12.02	25,970,092	19,646,922
Staff Provident Fund	12.03	59,572,143	49,944,597
		111,367,067	89,151,995
12.01 Staff Security Fund			
Opening Balance		19,560,476	17,978,493
Add: Received during the year		8,797,981	4,028,763
		<u>28,358,457</u>	<u>22,007,256</u>
Less: Refund during the year		2,533,625	2,446,780
Closing Balance as on 30.06.2017		25,824,832	19,560,476
12.02 Staff Gratuity Fund			
Opening Balance		19,646,922	10,991,089
Add: Received during the year		7,173,456	9,423,521
		<u>26,820,378</u>	<u>20,414,610</u>
Less: Refund during the year		850,286	767,688
Closing Balance as on 30.06.2017		25,970,092	19,646,922
12.03 Staff Provident Fund			
Opening Balance		49,944,597	-
Add: Addition made during the year		12,225,108	52,542,159
		<u>62,169,705</u>	<u>52,542,159</u>
Less: Refund during the year		2,597,562	2,597,562
Closing Balance as on 30.06.2017		59,572,143	49,944,597
13.00 Reserve Fund			
Loan Loss Provision (LLP)	13.01	52,543,963	56,252,582
Disaster Management Fund (DMF)	13.02	-	-
		<u>52,543,963</u>	<u>56,252,582</u>
13.01 Loan Loss Provision (LLP)			
Opening Balance		56,252,582	45,701,479
Add: Addition made during the year		13,196,167	10,551,103
		<u>69,448,749</u>	<u>56,252,582</u>
Add: Adjustment (writte off)		16,904,786	-
Less: Overdue Adjust		-	-
Closing Balance as on 30.06.2017		52,543,963	56,252,582



Amount in Taka	
2016-2017	2015-2016

13.02 Disaster Management Fund (DMF)

The above balance has been arrived at as under:

Opening Balance	0	14,670,832
Add: Addition made during the year	-	-
	-	14,670,832
Less: Adjusted with Capital Fund	-	14,670,832
Closing Balance as on 30.06.2017	-	-

14.00 BIMA/INSURANCE

Member Bima/Insurance	14.01	54,778,822	40,359,382
Staff Insurance & Development Fund	14.02	1,276,966	1,276,966
		56,055,788	41,636,348

14.01 Member Loan Insurance

Opening Balance	40,359,382	23,063,432
Add: Addition made during the year	44,174,115	26,942,269
	84,533,497	50,005,701
Less: Refund during the year	29,754,675	9,646,319
Closing Balance as on 30.06.2017	54,778,822	40,359,382

14.02 WWF Fund

The above balance has been arrived at as under:

Opening Balance	1,276,966	1,276,966
Add: Addition made during the year	-	-
Add: Fund	-	-
	1,276,966	1,276,966
Less: Payment made during the year	-	-
Less: Donation to Hospital	-	-
Closing Balance as on 30.06.2017	1,276,966	1,276,966

15.00 Loan from PKSF & BANK

Opening Balance	902,290,762	635,539,241
Add: Received during the year	1,191,500,000	845,622,000
	2,093,790,762	1,481,161,241
Add: Adjctment	19,210,767	-
	2,074,579,995	-
Less: Refund during the year	850,529,341	578,870,479
Closing Balance as on 30.06.2017	1,224,050,654	902,290,762
15.01 Non-Current Liabilities	465,103,011	676,718,072
15.02 Current Liabilities	758,947,643	225,572,690



Amount in Taka	
2016-2017	2015-2016

16.00 Savings Fund

Opening Balance	715,369,984	505,737,763
Add: Received during the year	745,276,567	658,013,967
	1,460,646,551	1,163,751,730
Less: Refund during the year	539,938,317	448,381,746
Closing Balance as on 30.06.2017	920,708,234	715,369,984

17.00 Provision for Expenses

Opening Balance	180,000	155,862
Add: Addition made during the year	200,000	180,000
	380,000	335,862
Less: Adjusted during the year	180,000	155,862
Closing Balance as on 30.06.2017	200,000	180,000

Breakup of the addition made during the year is given below:

Particulars

Electricity	-	30,000
Audit Fees	200,000	150,000
	200,000	180,000



Eco Social Development Organization (ESDO)
CONSOLIDATED FIXED ASSETS SCHEDULE

As at 30th June 2017

Sl. No.	Particulars	Cost			Rate of Dep.	Depreciation			WDV 30.06.2017
		Balance as on 30.06.2016	Addition during the year	Adjustment during the year		Balance as on 30.06.2017	Addition during the year	Balance as on 30.06.17	
1	Land & Land Development	88,665,770	-	-	-	-	-	-	88,665,770
2	Bulding & Construction	146,760,927	19,612,472	-	10	56,098,666	11,027,473	67,126,139	99,247,260
3	Furniture & Fixture	30,762,777	2,968,191	-	15	8,692,617	3,755,753	12,448,370	21,282,598
4	Motor Cycle & Vhicale	59,621,014	8,050,328	-	10	29,330,754	3,834,059	33,164,813	34,506,529
5	Computer	13,658,587	1,296,365	-	20	7,571,154	1,476,760	9,047,914	5,907,038
6	Photocoper	1,093,337	22,400	-	20	815,757	59,996	875,753	239,984
7	Machinery & Equipment	21,108,100	3,544,061	-	20	9,234,034	3,083,625	12,317,659	12,334,502
8	Generator	611,050	-	-	20	240,888	74,032	314,920	296,130
	Total Taka.	362,281,562	35,493,817	-		111,983,870	23,311,698	135,295,568	262,479,811

