

**চৌধুরী ভট্টাচার্য এন্ড কোং**  
**CHOWDHURY BHATTACHARJEE & CO.**  
**CHARTERED ACCOUNTANTS**

DHAKA OFFICE : 47/2, Indira Road, Dhaka-1215  
Ph : 9123236, Fax : 8802-8120178  
CTG. OFFICE : 922, Jubilee Road, Ctg.-4000  
Ph : 031-614907 (O) 624228 (R)

**AUDITORS' REPORT**

We have audited the annexed Consolidated Balance Sheet as on 30 June 2008 and the related Consolidated Income & Expenditure Account and Consolidated Receipts & Payments Account for the year ended on that date of "Trinamul Unnayan Sangstha ( TUS )". The Preparation of these Financial Statements is the responsibility of the management. Our responsibility is to express an independent opinion on this Financial Statements based on our audit.

**Basis of Opinion:**

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

**Opinion:**

In our opinion the Financial Statements together with notes thereon referred to above, give a true and fair view of the state of the financial transaction of the Organisation for the year from 01 July 2007 to 30 June 2008.

**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 our audit and made due verification thereof.
- In our opinion, proper books of accounts have been maintained for "Trinamul Unnayan Sangstha" so far as it appeared from our examination of those books.
- The financial statements dealt with by the report are in agreement with the books of accounts.

**Dated, Dhaka**  
**20 November, 2008**



**B. K. Bhattacharjee, FCA**  
Partner  
Chowdhury Bhattacharjee & Co.  
(CHARTERED ACCOUNTANTS)

**TRINAMUL UNNAYAN SANGSTHA ( TUS )**  
Balance Sheet  
As at 30 June 2008


<u>PROPERTY AND ASSETS</u>	<u>NOTES</u>	
<b>Fixed Asset</b>		
At cost less Depreciation	5.00	1,728,584.50
<b>Current Assets</b>		
Cash and Bank Balance	7.01	1,472,298.99
Loan for Beneficiary Training	7.02	125,000.00
		<u><u>3,325,883.49</u></u>

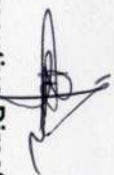
**FUND AND LIABILITIES**


<b>Fund Account</b>		
Balance as on 01 July 2007		2,889,021.00
Add: Transferred from closed project		1,479,000.00
Less: Excess of Expenditure Over Income		4,368,021.00
Transferred from Income and Expenditure A/c		(1,062,137.51)
Provision for Audit Fee	8.00	3,305,883.49
		20,000.00
		<u><u>3,325,883.49</u></u>

Attached notes form an integral part of this Financial Statement.

As per our annexed report of even date.

  
Finance & Admin.  
Trinamul Unnayan Sangstha

  
Executive Director  
Trinamul Unnayan Sangstha

  
B.K Bhattacharjee, FCA  
Partner  
Chowdhury Bhattacharjee & Co.  
( CHARTERED ACCOUNTANTS )



**TRINAMUL UNNAYAN SANGSTHA ( TUS )**  
**Consolidated Income and Expenditure Account**  
**For the year ended 30 June 2008**

Particulars	Notes	Amount In Taka
<b>INCOME</b>		
<b>Foreign Donation Received From</b>	<b>6.00</b>	
DANIDA, Denmark		2,814,189.00
MISEREOR , Germany		846,426.00
Evangelischer Entwicklungsdienst ( EED ), Germany		776,204.00
AIPP , Thailand		604,870.00
<b>Local Donation Received From</b>		
CHT. Rural Development Project ,PMU- Rangamati		1,441,911.00
Donation from Staff	54,500.00	54,500.00
CHTDF- UNDP-Bangladesh	1,710,677.99	1,710,677.99
Staff Contributions & Savings		268,010.00
Members Fee		3,150.00
Bank Interest		12,018.00
<b>Excess of Expenditure Over Income Transferred to Fund A/c</b>		<b>1,062,137.51</b>
<b>Total Taka</b>		<b>9,594,093.50</b>

**EXPENDITURE**

**Program & Administrative Cost:**

Salary & Allowance	3,183,938.00
Community Volunteer Hon.	141,700.00
Office Rent	130,800.00
Communication	90,468.00
TADA	489,806.00
Field Allowance	103,200.00
Electricity	13,000.00
Office Maintenance & Report	66,349.00
Fuel and transport Maintenance	108,165.00
Office Supplies and Materials / Stationery	81,773.00
Documenting Learning Experience	48,500.00
Mentoring with Trainers	2,000.00
Meeting of Trainers	4,000.00
Training with NGO Staff	32,497.00



Training with Community Leaders	62,500.00
Communication Materials	41,300.00
CBOs Meeting	800.00
Mouza NRM advisory Meeting	1,950.00
Days observation	10,500.00
Resource mapping workshop	2,200.00
Community volunteer training	14,717.00
PPSP workshop	124,806.00
Resource centre establishment cost	809,326.00
Gender training	6,461.00
Printing PPSP documents	20,000.00
Entertainment	1,262.00
Meeting and workshop	59,088.00
Community Development Committee training	106,904.00
Beneficiary Training	175,905.00
Payment savings to Staff	53,822.00
Bank Charge	6,157.00
Contingency	13,469.00
Miscellaneous	266.00


**Transfer**


Transfer to COLT A/C 888	1,902,743.00	
Transfer to CBD A/C 2010	460,884.00	
Transfer to NRM A/C 2067	423,213.00	
Transfer to LCP A/C 1757	388,102.00	
Depreciation		3,174,942.00
Provision for Audit Fee		391,522.50
		20,000.00


**Total Taka** 9,594,093.50

Attached notes form an integral part of this Financial Statement.

As per our annexed report of even date.

  
Finance & Admin.  
Trinamul Unnayan Sangstha

  
Executive Director  
Trinamul Unnayan Sangstha

  
B.K. Bhattacharjee, FCA  
Partner  
Chowdhury Bhattacharjee & Co.  
( CHARTERED ACCOUNTANTS )

Dated , Dhaka  
20 November, 2008

TRINAMUL UNNAYAN SANGSTHA ( TUS )  
Consolidated Receipts and Payments Account  
For the year from 01 July 2007 to 30 June 2008

Particulars	Notes	Amount In Taka
<b>RECEIPTS</b>		
Opening Balance		5,097.00
Cash in Hand		2,739,574.00
Cash at Bank		2,744,671.00
<b>Foreign Donation Received From</b>	<b>6.00</b>	
DANIDA, Denmark		2,814,189.00
MISEREOR, Germany		846,426.00
Evangelischer Entwicklungsdienst ( EED ), Germany		776,204.00
AIPP, Thailand		604,870.00
<b>Local Donation Received From</b>		
CHT. Rural Development Project, PMU-Rangamat		1,441,911.00
Donation from Staff		54,500.00
CHTDF- UNDP-Bangladesh		1,710,677.99
Staff Contributions & Savings		3,207,088.99
Members Fee		268,010.00
Bank Interest		3,150.00
		12,018.00
<b>Loan Account</b>		
Loan from Ashish Chakma		1,000.00
Loan Refund		50,000.00
		51,000.00
<b>Total Taka</b>		<b>11,327,626.99</b>
<b>PAYMENTS</b>		
<b>Program &amp; Administrative Cost:</b>		
Salary & Allowance		3,183,938.00
Community Volunteer Hon.		141,700.00
Office Rent		130,800.00
Communication		90,468.00
TA/DA		489,806.00
Field Allowance		103,200.00
Electricity		13,000.00
Office Maintenance & Report		66,349.00
Fuel and transport Maintenance		108,165.00
Office Supplies and Materials / Stationery		81,773.00
Documenting Learning Experience		48,500.00
Mentoring with Trainers		2,000.00
Meeting of Trainers		4,000.00



Training with NGO Staff		32,497.00
Training with Community Leaders		62,500.00
Communication Materials		41,300.00
CBOs Meeting		800.00
Mouza NRM advisory Meeting		1,950.00
Days observation		10,500.00
Resource mapping workshop		2,200.00
Community volunteer training		14,717.00
PPSP workshop		124,806.00
Resource centre establishment cost		809,326.00
Gender training		6,461.00
Printing PPSP documents		20,000.00
Entertainment		1,262.00
Meeting and workshop		59,088.00
Community Development Committee training		106,904.00
Beneficiary Training		175,905.00
Payment savings to Staff		53,822.00
Audit Fee		25,000.00
Bank Charge		6,157.00
Contingency		13,469.00
Miscellaneous		266.00

8.00

Transfer

Transfer to COLT A/C 888	1,902,743.00	
Transfer to CBD A/C 2010	460,884.00	
Transfer to NRM A/C 2067	423,213.00	
Transfer to LCP A/C 1757	388,102.00	
		3,174,942.00

Loan Account:

Loan Refund to Ashish Chakma	1,000.00	
Loan for Beneficiary training	175,000.00	
Loan Refund	2,800.00	
		178,800.00

7.02

Capital Expenditure

Furniture	12,748.00	
Vehicle	131,209.00	
Land	325,000.00	
		468,957.00

7.01

<u>Closing Balance</u>		7.01
Cash in Hand	64.00	
Cash at Bank	1,472,234.99	
		1,472,298.99

Total Taka 11,327,626.99

Attached notes form an integral part of this Financial Statement.

As per our annexed report of even date.

Finance & Admin.  
Trinamul Unnayan Sangstha

Executive Director  
Trinamul Unnayan Sangstha

B.K Bhattacharjee, FCA  
Partner  
Chowdhury Bhattacharjee & Co.  
( CHARTERED ACCOUNTANTS )

Dated , Dhaka  
20 November, 2008