

আহসান মঞ্জুর এন্ড কোং

AHSAN MANZUR & CO.

CHARTERED ACCOUNTANTS

AMIN COURT (4TH FLOOR)

62-63, MOTIJHEEL C/A, DHAKA-1000

OFFICE PHONES : 9569839, 9557354

RES : 8917895

AUDITORS REPORT.


We have audited the accompanying balance sheet of Association for Environment and Human Resource Development, Dhaka as of 30th June 2004 and the related Income & Expenditure Account for the year then ended. The preparation of these financial statements is the responsibility of the management. Our responsibility is to express an independent opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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 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.

In our opinion, the financial statements, prepared in accordance with BAS, give a true and fair view of the state of the affairs 30th June 2004 and of the result of its operations comply with applicable laws and regulations.

We also report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- (b) in our opinion, proper books of account as required by law have been kept so far as it appeared from our examination.
- (c) The Balance Sheet and Income & Expenditure account dealt with by the report are in agreement with the books of account.


AHSAN MANZUR & CO.
Chartered Accountants.

Dated: May 26, 2005.



আহসান মঞ্জুর এন্ড কোং


AHSAN MANZUR & CO.
CHARTERED ACCOUNTANTS

AMIN COURT (4TH FLOOR)
62-63, MOTIJHEEL C/A, DHAKA-1000
OFFICE PHONES : 9569839, 9557354
RES : 8917895

AUDITORS CERTIFICATE.

We have audited the Accounts of **Association for Environment and Human Resource Development, 22/A, MONIPURE PARA, Dhaka (Registration No.DHA-04162)** for the year ended 30th June 2004 and all relevant books and vouchers and certify that according to the audited accounts.

2. The brought forward foreign donations at the beginning of the year was taka Nil.
2. The organization was received only local fund from founder.
3. The balance of utilized local funders fund by the organization was Tk. Nil.
4. Certify that the organization has maintained the accounts and records relating there in to the manner specified.
5. The information furnished above is fair and checked by us.


AHSAN MANZUR & CO.
Chartered Accountants.

Dated: May 26, 2005.



আহসান মঞ্জুর এন্ড কোং

AHSAN MANZUR & CO.
CHARTERED ACCOUNTANTS

AMIN COURT (4TH FLOOR)
62-63, MOTIJHEEL C/A, DHAKA-1000
OFFICE PHONES : 9569839, 9557354
RES : 8917895

Dated: May 26, 2005.

The Members of the Executive Committee,
Association for Environment and Human Resource Development,
~~12/A, MONIPUR PABA,~~ Dhaka,
Dhaka-1000.

Subject: Auditors Report on the accounts of ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT for the year ended 30th June 2004.

Dear Sirs,

We have audited the annexed statement of accounts viz. Balance Sheet as at 30th June, 2004 of ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT (AFEHRD) Income and Expenditure Account and Receipt and Payment Account for the year ended on that date. Our Examination was carried out in accordance with the generally accepted auditing standard and to the extent appropriate in view of the nature of assignment accordingly included such test of Accounting records and such other auditing procedures, as we considered necessary in the circumstances.

2.0 THE PROJECT AND ITS OBJECTIVES:

ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT (AFEHRD) is a non-profit earning its Organization with close cooperation of a few professional social workers. The Organization commenced its operation very recently and obtained its Registration number DHA-04162 dated 25.06.1998.

The main objectives of the organization are as under along with others: -

- (i) A forestation Program.
- (ii) Primary Health Care for people.
- (iii) Mass Literacy Program.
- (iv) Undertake Environment generation program and to change lot of distressed people.
- (v) Introduce children and Mothers health care program.



- (vi) Invite foreign donors for charitable activities that well being of the people.
- (vii) Eradication of smoking and Drug Addictions.
- (viii) ~~Hi~~Resource Development.
- (ix) To help disabled persons and so on.

3.0 The affairs of the Organization are being managed by a committee consisting of ~~07~~eleven members.

4.0 **ACCOUNTING BASIS:**

Accounts of the organization were maintained on cash basis that is all income actually received were taken as income and all expenditure actually paid during the year were considered as expenditure.

5.0 **MAINTAINANCE OF BOOKS OF ACCOUNTS:**

Cashbook and general ledger and other books of accounts were maintained by the organization during the year under audit. Yearly budget should be prepared at the beginning of the year.

6.0 We could not physically verify the cash in hand as on that date as our audit was made on post dated.

We convey our thanks to staff and officers who extended cooperation to us.

Thanking you,


AHSAN MANZUR & CO.
Chartered Accountants.



আহসান মঞ্জুর এন্ড কোং

AHSAN MANZUR & CO.
CHARTERED ACCOUNTANTS

AMIN COURT (4TH FLOOR)
62/63, MOTIJHEEL C/A, DHAKA
PHONE: 9569839, 9557354
RES: 8917895

AFEAHRD

ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT BALANCE SHEET AS AT 30TH JUNE, 2004.

FUND & LIABILITIES	NOTE REF.	2003-2004 TAKA	2002-2003 TAKA
FUND ACCOUNT			
A. General Fund	5	28,759.00	67,808.00
B. Funders Account		-	-
Total Fund		28,759.00	67,808.00
CURRENT LIABILITIES			
Audit fees		5,000.00	5,000.00
Staff Salary		-	-
		33,759.00	72,808.00

Properties & Assets

Fixed assets (As per Schedule - 01)


CURRENT ASSETS

Cash in hand
Cash at bank

Members contribution(Receivable)

12,952.00	14,518.00
19,610.00	1,330.00
1,197.00	56,960.00
-	-
33,759.00	72,808.00

Signed in terms of our separate report of even date annexed.


AHSAN MANZUR & CO.
CHARTERED ACCOUNTANTS

Dated: 26 May, 2005



**ASSOCIATION FOR ENVIRONMENT AND HUMAN
RESOURCE DEVELOPMENT (AFEHRD)
22/A, MONIPURIPARA, DHAKA**

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2004.**

EXPENDITURE	TAKA	INCOME	TAKA
Office Rent	60,000.00	Executive Committee Members Subscription	43,000.00
Staff Honorarium	180,000.00	Executive Committee Members Subscription	52,000.00
Sub Contract Program Exp. Study Circle on Government	56,501.00	General member's & Project base members Subscription	25,750.00
Stationary & Equipments	3,300.00	Donation from Philanthropist	46,000.00
Printing and Publications	13,000.00	Donation from Philanthropist	96,000.00
Bill & Fees	6,000.00	Receipt from NDI (Sub Cotract Program)	86,510.00
Transportation & Logistics	3,222.00	Program support (As a sub Contract)	222,000.00
Refreshment	5,050.00	Receipt from Drama Show	33,600.00
Program Organising Cost	244,000.00	News Paper and old Equipment Bill	1,150.00
Photocopy & Compose	1,220.00		
Environment Health Awarenes Program Cost (EHAP)	57,200.00		
Advertisement	9,000.00		
Audit Fees	5,000.00		
Depreciation	1,566.00	Excess of Expense over Income	39,049.00

645,059.00

645,059.00



**ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE
DEVELOPMENT (AFEHRD)
22/A, MONIRUDDIN ROAD, DHAKA.**

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE, 2004.**

<u>RECEIPTS:</u>	<u>AMOUNT TAKA.</u>	<u>PAYMENTS:</u>	<u>AMOUNT TAKA</u>
<u>OPENING BALANCE:</u>			
Cash In Hand	1,330.00	Office Rent	60,000.00
Cash at Bank	56,960.00	Staff Honorarium	180,000.00
Executive Committee Members Subscription	43,000.00	Sub Contract Program Expenses Study Circle on Environment & Health	56,501.00
Executive Committee Members Subscription	52,000.00	Stationary and Equipment	3,300.00
General member's & Project base members Subscription	25,750.00	Printing and Publications	13,000.00
Donation from Philanthropist	46,000.00	Bills and Fees	6,000.00
Donation from Philanthropist	96,000.00	Transport & Logistics	3,222.00
Receipt from NDI (Sub Cotract Program)	86,510.00	Refreshment	5,050.00
Program support (As a sub Contract)	222,000	Program Organising Cost	244,000.00
Receipt from Drama Show	33,600.00	Photocopy & Compose	1,220.00
News Paper and old Equipment Bill	1,150.00	Audit Fees for 2003	5,000.00
		Environment Health Awarenes Program Cost (EHAP)	57,200.00
		Advertisement	9,000.00
		<u>CLOSING BALANCE:</u>	
		Cash at Bank	1,197.00
		Cash in Hand	19,610.00
	664,300.00		664,300.00



**ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE
DEVELOPMENT (AFEHRD)****22/A MONIPURIPARA, DHAKA,****NOTES TO THE ACCOUNTS FOR
THE YEAR ENDED 30TH JUNE, 2004.**

1.00 **Association for Environment and Human Resource Development** is a non-profit earning organization with close co-operation of a few professional Social Workers. The main objective of the organization is a civil society movement to save the environment; they have been active, viz. unplanned urbanization, waste management, sound pollution, air pollution and water pollution.

2.0 PRINCIPAL ACCOUNTING POLICIES:

The amount has been prepared under generally accepted accounting principles. The Principal Accounting policies, which have been applied consist in preparing the accounts, are as under:

(c) Fixed assets and depreciation: -

On Fixed Assets depreciation has been charged under reducing balancing method at rates varying 10% to 15% depending on the category and useful life of fixed assets. Schedule-1 may please be referred.

(d) Revenue Recognition:

Service charge, subscription & Membership fees have been recognized and accounted for as and when they are received.

3.0 FUND ACCOUNT:

Break of Amount shown in the face of the balance sheet.

4.0 GENERAL FUND:**TAKA**

Opening Balance	67,808.00
Add: Excess of income over expenditure	(39,049.00)
	<u>28,759.00</u>



ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT (AFEHRD)

22/A, MONIPUR PARAS, DHAKA.

SCHEDULE-01.

SCHEDULE OF FIXED ASSETS AS ON 30TH JUNE, 2004.

Sl. No.	Particulars	C O S T			Rate of Dep.	DEPRECIATION			Written Down Value as on 30.06.2002.
		Balance as on 01.07.2001	Addition during the year	Total as on 30.6.2002		Balance as on 01.07.2001	During the year	Total as on 30.06.2002	
1	Furniture & Fixtures	14,500	-	14,500	10%	2,260	1,224	3,484	11,016
2	Books	2,910	-	2,910	15%	632	342	974	1,936
		17,410	-	17,410		2,892	1,566	4,458	12,952

