

**PRIVATE & CONFIDENTIAL**

**নিরীক্ষা প্রতিবেদন  
AUDITORS' REPORT  
OF**

**Association For Environment  
And Human Resource Development (AFEHRD)  
For the year ended 30<sup>th</sup> June 2011**

**AUDITORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR/PERIOD ENDED**



**রহমান মুস্তাফিজ হক এন্ড কোং  
RAHMAN MUSTAFIZ HAQ & CO.  
CHARTERED ACCOUNTANTS**

**DHAKA**

85, Naya Paltan (3rd Floor)  
Dhaka-1000, Bangladesh.  
Phone : 9357324 (Off.)  
9341389 (Res.)  
Mobile : 01199-028165  
01715-853243

**CHITTAGONG**

1745, Sk. Mujib Road (2nd Floor)  
Agrabad C/A, Chittagong, Bangladesh.  
Phone : 2515646  
Mobile : 01711-140769  
01711-396098



রহমান মুস্তাফিজ হক এন্ড কোং

Rahman Mustafiz Haq & Co.  
Chartered Accountants

85, Naya Paltan (3rd Floor),  
Dhaka-1000, Bangladesh.  
Phone : 9357324 (Off.) 9341389 (Res.)  
Mobile : 01199-028165

## AUDITOR'S REPORT

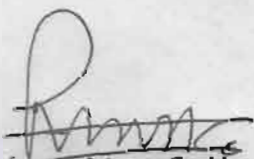
We have examined the annexed Balance Sheet of **Association For Environment And Human Resource Development (AFEHRD)** as at 30 June 2011 and the related Income & Expenditure Account, Receipts and Payments Account for the ~~1st~~ year ended on that date with books of account and other relevant records and information as maintained and produced before us during the period of audit.

We report that:

- i) We have obtained all the information and explanations which we have required for the purpose of audit.
- ii) In our opinion, the Balance Sheet, Income & Expenditure Account, Receipts and Payments Account have been drawn up in conformity with the acceptable rules and laws.
- iii) Proper books and records have been maintained by the Company.
- iv) The Balance Sheet exhibits a true and fair view of the state of affairs of the Company according to the information and explanation given to us and as shown by the books of accounts of the Company.

Dated: Dhaka  
15<sup>th</sup> September 2011



  
Rahman Mustafiz Haq & Co.  
Chartered Accountants.

CHITTAGONG OFFICE

1745, Sk. Mujib Road, Agrabad C/A, Chittagong, Phone : 2515646, Mobile : 01711-140769, 01711-396098



Association For Environment  
And Human Resource Development (AFEHRD)

Balance Sheet

As at June 30, 2011

	Notes	2011 Amount in Taka	2010 Amount in Taka
<b>I</b>			
<b>PROPERTY &amp; ASSETS:</b>			
A. Non-Current Assets:			
Fixed Assets less Acc.Dep.		282,530.00 282,530.00	252,888.00 252,888.00
B. Current Assets:			
Cash and Cash equivalent		10,360.00 10,360.00	8,278.00 8,278.00
<b>Total Assets (A + B)</b>		<b>292,890.00</b>	<b>261,166.00</b>
<b>II</b>			
<b>FUND AND LIABILITIES:</b>			
C. Fund Account			
General Fund		(105,260.00) (105,260.00)	(104,084.00) (104,084.00)
D. Current Liabilities:			
Outstanding Liabilities		398,150.00 18,650.00	365,250.00 18,650.00
Loan from Executive Comm. Members		290,000.00	264,600.00
Loan from others		89,500.00	82,000.00
<b>Total Equity and Liabilities (C + D)</b>		<b>292,890.00</b>	<b>261,166.00</b>

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The attached notes form an integral part of the accounts.


  
President

  
General Secretary

Signed in term of our separate report of even date.

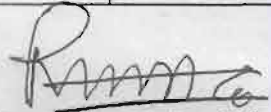
Dhaka  
Date:



  
Rahman Mustafiz Haq & Co.  
Chartered Accountants

**Association For Environment  
And Human Resource Development (AFEHRD)  
Income & Expenditure Account  
For the year ended June 30, 2011**

EXPENDITURE	AMOUNT (TAKA)	INCOME	AMOUNT (TAKA)
Office Rent	75,000.00	Executive Committee Members Subscription	168,000.00
Staff honorarium	178,000.00	General Members Subscription	28,800.00
Printing & Stationary	8,200.00	Project base Members Subscription	16,800.00
Publicity Expense	6,500.00	Donation from philanthropist	75,000.00
Travel & Conveyance	5,400.00	Donation from Advisors	50,000.00
Telephone & Mobile expense	8,500.00	Donation from founders	60,000.00
Internet card	2,000.00	Donation from Local organizations	3,500.00
Newspaper	3,000.00	Donation from Executive Committee Members	100,000.00
Utility bills	8,000.00	Public Contribution from theater show & others	7,000.00
Entertainment	6,500.00		2,000.00
Photocopy	2,090.00	Sale of Newspapers	500.00
<b>Program cost</b>		Excess on expenditure over income	1,176.00
Environment & Health Program	48,405.00		
Education for Profession Program	33,737.00		
Sustainable Environment Program	30,757.00		
Awareness Program (Earth Theater)	30,543.00		
Development disadvantage community	32,286.00		
<b>Yearly Renew Fees</b>			
Web Address	3,000.00		
GPO Box	500.00		
Audit Fees-2010	5,000.00		
Depreciation	25,358.00		
	<b>512,776.00</b>		<b>512,776.00</b>

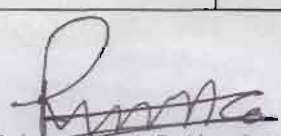
  
Rahman Mustafiz Haq & Co.  
Chartered Accountants





**Association For Environment  
And Human Resource Development(AFEAHRD)**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**For the year ended June 30, 2011**

RECEIPTS	AMOUNT TAKA	PAYMENTS	AMOUNT TAKA
Opening Balance		Office Rent	75,000.00
Cash in Hand	2,253.00	Staff honorarium	178,000.00
Cash at Bank	6,025.00	Printing & Stationary	8,200.00
		Publicity Expense	6,500.00
Executive Committee Members			
Subscription	168,000.00	Travel & Conveyance	5,400.00
General Members Subscription	28,800.00	Telephone & Mobile expense	8,500.00
Project base Members			
Subscription	16,800.00	Internet card	2,000.00
Donation from philanthropist	75,000.00	Newspaper	3,000.00
Donation from Advisors	50,000.00	Utility bills	8,000.00
Donation from founders	60,000.00	Entertainment	6,500.00
Donation from Local organizations	3,500.00	Photocopy	2,090.00
Donation from Executive Committee Members	100,000.00	Program cost	
Public Contribution from theater show & others	7,000.00	Environemnt & Health Program	48,405.00
Sale of Newspapers	2,000.00	Education for Profession Program	33,737.00
Loan from Executive Members	500.00	Sustainable Environment Program	30,757.00
Loan from Others	25,400.00	Awareness Program (Earth Theater)	30,543.00
	7,500.00	Development disadvantage community	32,286.00
		Yearly Renew Fees	-
		Web Address	3,000.00
		GPO Box	500.00
		Audit Fees-2011	5,000.00
		Purchase office equipment	40,000.00
		Purchase Furniture	15,000.00
		Closing Balance	
		Cash in Hand	1,781.50
		Cash at Bank	8,578.50
<b>Total</b>	<b>552,778.00</b>	<b>Total</b>	<b>552,778.00</b>

  
Rahman Mustafiz Haq & Co.  
Chartered Accountants



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**Association For Environment  
And Human Resource Development (AFEHRD)**  
**SCHEDULE OF FIXED ASSETS**  
**AS ON JUNE 30, 2011**

Sl. No.	PARTICULARS	COST			Rate Of Dep.	DEPRECIATION			WRITTEN DOWN VALUE AS ON 30.06.2010
		Balance as on 01.07.2009	Addition during The Year	Total as on 30.06.2010		Balance as on 01.07.2009	Depreciation during The Year	Total as on 30.06.2010	
1	FURNITURE AND FIXTURE	94,500.00	15,000.00	109,500.00	10%	23,315.00	7,119.00	30,434.00	79,066.00
2	OFFICE EQUIPEMENT	212,200.00	40,000.00	252,200.00	10%	31,870.00	16,033.00	49,903.00	202,297.00
3	BOOKS	4,360.00	-	4,360.00	15%	2,996.00	206.00	3,192.00	1,168.00
Total		311,060.00	55,000.00	366,060.00		58,171.00	25,368.00	83,529.00	282,531.00

Depreciation has been charged under Diminishing Balance Method



**Association For Environment  
And Human Resource Development  
NOTES TO THE ACCOUNTS  
For the year ended June 30, 2011**

**01.00** Association For Environment And Human Resource Development (AFEHRD), registered under the Ministry of Social Welfare, Government of Bangladesh. Registration no- DHA-04162, June 25, 1998. AFEHRD also registered with the NGO Affairs Bureau under the Prime Minister Office, Government of Bangladesh. Registration no- 1887, November 13, 2003.

**02.00** PRINCIPAL ACCOUNTING POLICES:

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:

**02.01** a) Fixed Assets Depreciation:-

On Fixed Assets Depreciation has been charged under reduced balancing method at rated varying 10% to 15% depending on the category and useful life on the fixed Assets. Schedule -1 please be referred.

**02.02** b) Revenue Recognition:

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

**03.00** Outstanding Liabilities:

	Amount in Taka
Audit Fees	5,000.00
<b>Total</b>	<b>5,000.00</b>

**04.00** General Fund :

Opening Balance	(104,084.00)
Less: Excess of expenditure over income	(1,176.00)
<b>Total</b>	<b>(105,260.00)</b>

**04.00** Cash & Cash Equivalent

Cash in Hand	1,781.50
Cash at Bank	8,578.50
<b>Total</b>	<b>10,360.00</b>

