

**Audit Report
and
Financial statements
of**

**Local Environment Development and Agricultural
Research Society (LEDARS)
Munshiganj, Shyamnagar
Satkhira**

For The Year Ended 30th June, 2022

**A B SAHA & CO.
Chartered Accountants
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**Local Environment Development and Agricultural
Research Society (LEDARS)
Munshiganj, Shyamnagar
Satkhira**

For The Year Ended 30th June, 2022

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Independent Auditor's Report

Opinion

We have audited the Financial Statements of **Local Environment Development and Agricultural Research Society (LEDARS) of Shyamngar, Satkhira**, which comprise the Statement of Financial Position as at 30 June, 2022 and the Statement of Income and Expenditure and Statement of Receipts and Payments for the period then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying Financial Statements give a true and fair view of the financial position of **LEDARS** as at 30 June, 2022 and of its financial performance for the period then ended in accordance with International Financial Reporting Standards (IFRSs) as applicable, the Foreign Donation (Voluntary Activities) Regulation Act, 2016 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with IESBA code of ethics for professional Accountants together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements of IESBA Code and ICAB Bye-Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management of **LEDARS** is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), Foreign Donation (Voluntary Activities) Regulation Act, 2016 and other applicable laws & regulations, 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not is a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Further to our opinion in the above paragraph we state that:

- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- ii) In our opinion, proper Books of Account as per generally accepted usual accounting practices have been kept by the Organization so far as it appeared from our examination of those books; and
- iii) The NGO's Statement of Financial Position and Statement of Income and Expenditure dealt with by the report are in agreement with the books of account.

Place: Dhaka
Date: 31 October, 2022


A B Saha FCA
ICAB Enrolment No. 0387
A B SAHA & CO
Chartered Accountants
78, Motijheel C/A, 6th Floor
Dhaka-1000
DVC: 2210310387AS194303



Local Environment Development and Agricultural Research Society (LEDARS)
Munshiganj, Kadamtala, Shyamnagar, Satkhira, Bangladesh

Statement of Financial Position
As At 30th June, 2022

Particulars	Notes	Amount in Tk.	
		2021-2022	2020-2021
Property and Assets:			
Non-Current Assest			
Property, Plant & Equipment	7	20,987,682	17,829,508
Long Term Investment (FDR)		400,000	500,000
Total Non-Current Assest		21,387,682	18,329,508
Current Assets			
Staff Welfare Fund Loan	8	35,000	55,000
Staff Provident Fund Loan	9	72,243	105,525
Cash and Bank Balance	10	5,618,887	7,936,535
Total Current Assets		5,726,131	8,097,060
Total Current & Non Currents Assets		27,113,813	26,426,568
Fund and Liabilities			
Fund Account			
Fund Account	11	21,707,627	23,904,823
Total Fund Account		21,707,627	23,904,823
Current Liabilities			
Staff Development Fund	12	2,882,753	2,248,312
Loan Account	13	2,523,433	273,433
Total Current Liabilities		5,406,186	2,521,745
Total Fund & Liabilities		27,113,813	26,426,568

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



Finance Manager
LEDARS
Md. Raihan Kabir
Head of Accounts
LEDARS
Shyamnagar, Satkhira.

Place: Dhaka, Bangladesh
Date: 31 October, 2022



LEDARS
Md. Smar Monda
Executive Director
LEDARS
Shyamnagar, Satkhira.

Signed as per our separate report of even date.

A B Saha FCA

ICAB Enrolment No. 0387

A B SAHA & CO.

Chartered Accountants

DVC: 2210310387AS194303



Local Environment Development and Agricultural Research Society (LEDARS)
Munshiganj, Kadamtala, Shyamnagar, Satkhira, Bangladesh

Statement of Consolidated Income and Expenditure
For the year ended 30th June, 2022

Particulars	Note	Amount in Taka	
		2021-2022	2020-2021
Income:			
Grants Income	14	19,556,174	47,220,972
Miscellaneous	15	1,088,761	628,887
		20,644,935	47,849,859
Expenditure:			
Administrative Cost	16	5,085,493	3,031,923
Program Cost	17	16,663,224	44,281,087
Depreciation		1,138,692	1,145,521
		22,887,409	48,458,531
Surplus/Deficit during the year		(2,242,474)	(608,672)
		20,644,935	47,849,859

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



Finance Manager
LEDARS

Md. Raihan Kabir
Head of Accounts
LEDARS
Shyamnagar, Satkhira.

Signed as per our separate report of even date.



Executive Director
LEDARS

Mohon Kumar Mondal
Executive Director
LEDARS
Shyamnagar, Satkhira.



A B Saha FCA

ICAB Enrolment No.0387
A B SAHA & CO.

Chartered Accountants

DVC: 2210310387AS194303

Place: Dhaka, Bangladesh

Date: 31 October, 2022



Local Environment Development and Agricultural Research Society (LEDARS)
Munshiganj, Kadamtala, Shyamnagar, Satkhira, Bangladesh


Statement of Consolidated Receipts and Payments
For the year ended 30th June, 2022

Particulars	Notes	Amount in Taka	
		2021-2022	2020-2021
Opening Balance		7,936,535	17,818,660
Receipts:			
Grants Received	14	20,123,472	40,354,175
Staff Provident Fund Loan Realized		190,282	95,475
Inter Project Loan	18	2,248,928	291,342
Loan Received	19	2,950,000	-
Staff Welfare Fund Collection	20	752,220	771,647
Miscellaneous	15	1,088,761	628,887
Total		35,290,199	59,960,185
Payments:			
Administrative Cost	16	2,892,950	2,939,885
Program Cost	17	16,663,224	44,281,087
Fixed- Capital Cost	21	6,489,409	2,975,721
Project Fund Transfer		1,982	531,465
		26,047,564	50,728,158
Inter Project Loan	22	2,248,968	291,342
Staff Welfare Fund Loan Payment		-	105,000
Staff Provident Fund Loan Payment		157,000	201,000
Fixed Deposit Receipts (FDR)		400,000	500,000
Staff Welfare Fund refund	23	817,779	198,150
Closing Balance	10	5,618,887	7,936,535
Total		35,290,199	59,960,185

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


Finance Manager
LEDARS
Md. Raihan Kabir
Head of Accounts
LEDARS
Shyamnagar, Satkhira.

Signed as per our separate report of even date.


Executive Director
LEDARS
Mohon Kumar Mondal
Executive Director
LEDARS
Shyamnagar, Satkhira
A B Saha FCA
ICAB Enrolment No.0387
A B SAHA & CO.
Chartered Accountants
DVC: 2210310387AS194303

Place: Dhaka, Bangladesh
Date: 31 October, 2022



Local Environment Development and Agricultural Research Society (LEDARS)

Munshiganj, Kadamtala, Shyamnagar, Satkhira, Bangladesh

Project wise statement of Receipts and Payments
For the period from 1st July 2021 to 30th June, 2022

Particulars	General Fund	SRHR	MJF	BfW	Campaign on RIFN in Bangladesh-KHANI	Weaving lives	EAHVHA CAC	LEDARS Provident Fund	LEDARS Canteen	LEDARS Srizon	Staff Welfare Fund	Total
Opening balance:												
Cash in Hand	7,142	876	5,765	9,193	98					1,123		24,197
Cash at Bank	460,672	647,167	284,969	4,529,132	1,413,463	339	1,642	462,770	2,650	52,840	56,695	7,912,338
Receipts:												
Donation/Fund Received :												
Donation from Donor	15,000	212,040	125,000	16,577,113	2,974,451							19,903,605
Local Daonation	155,964	-	-	61,922	-							217,886
Received From project donation	1,982	-	-	-	-							1,982
Loan Received:												
LEDARS General Loan		236,928		900,000								1,136,928
Personal Loan	2,950,000											2,950,000
Inter Project Loan:												
Project loan Refund												
Staff Welfare Fund Collection:												
Staff Providant Fund												
Staff Providant Fund Loan collection								732,220				732,220
Staff Welfare Fund Loan Collection								190,282			20,000	190,282
Miscellaneous:												
Intertainment												
Office Materials Sales	430,000								37,032			37,032
Products Sales	91,431											430,000
Venue Rent										322,587		414,018
E.C. Member Fee	3,220									42,500		42,500
Bank Interest	32,782		592		6,116			119,072	89	918	2,423	3,220
Total :Tk.	5,260,192	1,097,011	416,325.72	22,077,360	4,394,129	339	1,642	1,504,344	39,771	419,968	79,118	35,290,199



Particulars	General Fund	SRHR	MJF	BfW	Campaign on RtFN in Bangladesh-KHANI	Weaving lives	EAHVHA CAC	LEDARS Provident Fund	LEDARS Canteen	LEDARS Srizon	Staff Welfare Fund	Total
Payments:												
Loan Account:												
Project Loan Payment	1,136,928	-	-	-	-	-	-	-	-	-	-	1,136,928
Staff Provident Fund Loan Payment	-	-	-	-	-	-	157,000	-	-	-	-	157,000
Inter Project Loan												
LEDARS General Loan	-	212,040	-	900,000	-	-	-	-	-	-	-	1,112,040
Staff Welfare Fund												
Personal loan Refund	700,000	-	-	-	-	-	-	-	-	-	-	700,000
Staff Provident Fund Refund	-	-	-	-	-	-	117,779	-	-	-	-	117,779
Administrative cost:												
Salary and Allowance	58,485	-	25,457	2,809,008	-	-	-	-	-	-	-	2,892,950
Programme cost:												
Office Rent	-	8,378	19,610	147,549	166,183	-	-	-	-	-	-	333,342
Printing & Stationery	324	9,067	904	213,337	15,917	-	-	140	-	-	-	239,000
Telephone & Postage	-	-	-	82,982	30,234	-	-	-	-	-	-	122,283
Fuel & Maintenance	16,919	-	2,835	502,136	-	-	-	1,500	-	-	-	523,390
Office Expenses	49,395	12,789	6,385	166,161	53,269	-	-	23,622	-	91,670	-	403,291
Travelling	2,718	7,499	-	270,988	36,464	-	-	-	-	4,560	-	322,229
Bank Commission	8,037	698	855.00	4,703	-	-	13,468.43	9	-	385	245	28,400
Excise Duty	15,000	-	-	15,000	-	-	-	-	-	-	-	30,000
Audit & Reporting	-	20,000	-	120,000	85,000	-	-	-	-	-	-	225,000
Salary and Allowance	-	116,000	319,182	4,468,768	1,489,800	-	-	-	-	-	-	6,393,750
Program cost	84,784	709,968	41,098	5,184,695	1,740,769	-	-	-	-	-	-	7,761,313
Raw material purchase	-	-	-	-	-	-	-	-	-	281,225	-	281,225
Fund Transfer (GF)	-	-	-	-	-	339	1,642	-	-	-	-	1,982
Fixed- Capital Expenditure												
Furniture	1,400	-	-	86,700	-	-	-	400,000	-	-	-	400,000
Building	-	-	-	5,542,012	-	-	-	-	-	-	-	88,100
Office Equipment	-	-	-	87,656	-	-	-	-	-	-	-	5,542,012
RO Plant	-	-	-	771,641	-	-	-	-	-	-	-	87,656
Closing balance:												
Cash in Hand	5,698	-	-	5,049	9	-	-	-	4,217	9,500	-	24,473
Cash at Bank	3,180,504	572	-	698,975	776,483	-	816,096	-	10,283	32,628	78,872	5,594,414
Total: Tk.	5,260,192	1,097,011	416,326	22,077,360	4,394,129	339	1,642	1,504,344	39,771	419,968	79,118	35,290,199

AB Saha
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DVC: 2210310387AS194303



Local Environment Development and Agricultural Research Society (LEDARS)
Munshiganj , Kadamtala, Shyamnagar,
Satkhira, Bangladesh.

Notes to the Financial Statements
For the year ended June 30, 2022

1.0 Legal Status of the Organization:

Local Environment Development and Agricultural Research Society (LEDARS) is a Voluntary Social Welfare Organization registered under Society Registration Act, 1960 by the Department of Social Welfare, Government of the People's Republic of Bangladesh, Satkhira bearing Registration No. Satkhira-241/99 dated 11-05-99 and NGO Affairs Bureau vide Reg. No.2477 Dated 02.09.2009 under Foreign Donation Regulation (Voluntary Activities) Ordinance of 1978.

2.00 Source of Fund:

The source of fund of the organization is fund from MIVA, BFTW, BFF, HANDS, Dhaka University, SRHR, MJF, CA, OHorizons & Local Source.

3.00 Management of the Organization:

The affairs of the organization have been entrusted to an Executive Committee consisting of Seven Members elected in the Annual General meeting. Mr. Mohon Kumar Mondal is the Secretary of the Committee. The following persons are in the Executive Committee.

1. Md. Nazrul Islam	Chairman
2. Sunirmal Chandra Mondal	Vice-Chairman
3. Mr. Mohon Kumar Mondol	Secretary
4. Mrs. Sujata Rani Mistri	Treasurer
5. Ranajit Kumar Barmon	Office-Secretary
6. Amina Bilkis Moyna	Member
7. Chitto Ranjoan Mridha	Member

4.00 Accounting Records:

The organization maintains Computerized double column cash book, Ledger book, Journal book, Log book, Movement register, Salary Sheet/register, Cheque register, Stock register and Separate books of accounts were maintained for every office and each program.



5.00 Presentation of Financial Statements:

The following financial statement are prepared and presented for management information purpose:

- Statement of Financial Position as at June 30, 2022.
- Statement of Income and Expenditure for the year ended June 30, 2022.
- Statement of Receipts and Payments for the year ended June 30, 2022.
- Notes to the Financial Statements with narrative and descriptive information where necessary

6.00 SIGNIFICANT ACCOUNTING POLICES

6.01 Basis of the preparation and presentation of financial statements

The financial statements have been prepared under historical cost convention on cash basis. All activities included in the accounts are continuing in nature. Hence, the financial statements have been prepared on going concern basis.

6.02 Accounting for Grants

Grants are recognized as income in accordance with International Accounting Standard-20. Grant income is recognized over the period necessary to match them with the related costs of the period.

6.03 Depreciation

Depreciation is charged on fixed assets using "Reducing Balance Method". Full year depreciation is charged in the year of purchase and no depreciation was charged in the year of disposal.

The depreciation rates applicable on items of property, Plant and Equipment are shown in Annexure- A.

6.04 Accounting period

Accounting period of the organization covers from 1 July 2021 to 30 June, 2022.

6.05 General

Figures have been rounded off to the nearest taka.



Notes	Particulars	Amount in Taka	
		2021-2022	2020-2021
7.00	Property, Plant & Equipment : Tk. 20,987,682.00		
	The above balance has been arrived at as under:		
	Balance as on 01.07.2021	22,914,567.00	20,129,542.00
	Add: Procured during the year	6,489,409.00	2,975,721.00
	Less: Adjustment of Vehicle	2,907,696.00	190,696.00
		26,496,280.00	22,914,567.00
	Less: Accumulated depreciation:		
	Balance on 01.07.2021	5,085,059.00	4,038,196.00
	Depreciation during the year	1,138,692.00	1,145,521.00
	Less: Adjustment of depreciation on Vehicle	715,153.00	98,658.00
		5,508,598.00	5,085,059.00
	Closing Balance	20,987,682.00	17,829,508.00
	Details have been given in Annexure-A-1.		
8.00	Staff Welfare Fund Loan: Tk. 35,000.00		
	Balance as on 01.07.2021	55,000.00	71,150.00
	Add: Payment during the year	-	105,000.00
		55,000.00	176,150.00
	Less: Collection during the year	20,000.00	121,150.00
	Closing Balance	35,000.00	55,000.00
9.00	Staff Provident Fund Loan: Tk.72,243.14		
	Balance as on 01.07.2021	105,525.00	-
	Add: Payment during the year	157,000.00	201,000.00
		262,525.00	201,000.00
	Less: Collection during the year	190,281.86	95,475.00
	Closing Balance	72,243.14	105,525.00
10.00	Cash and Bank Balance : Tk. 5,618,887.41		
	Cash in Hand	24,473.00	24,197.00
	Cash at Bank	5,594,414.41	7,912,338.12
	Closing Balance	5,618,887.41	7,936,535.12
	Details have been given in Annexure-A-2.		
11.00	Fund Account :Tk. 21,707,626.55		
	The above balance has been arrived at as under:		
	a) Cumulative Surplus :		
	Balance as on 01.07.2021	2,764,334.12	3,357,691.42
	Add: Surplus/Deficit during the year	(2,242,473.52)	(608,672.30)
	Less: Adjusted with Fixed Assets	-	-
	Add/Less: Perior Year adjustment	42,054.37	15,315.00
		563,914.97	2,764,334.12



b) Advance Grant Fund:		
Balance as on 01.07.2021	21,140,489.24	29,070,216.10
Fund Received during the year	20,123,472.35	39,822,709.74
	41,263,961.59	68,892,925.84
Less: Program Exppenses during the Year	19,556,173.70	47,220,971.84
Less: Fund Transfar	1,981.55	531,464.76
Less: Perior Year adjustment	562,094.76	-
	21,143,711.58	21,140,489.24
Balance as on 30.06.2022	21,707,626.55	23,904,823.36
12.00 Staff Development Fund : Tk.2,882,753.00		
Break up of the balances are given below:		
a) Staff Security Fund		
Balance as on 01.07.2021	7,334.00	22,334.00
Add: Collection during the year	-	-
	7,334.00	22,334.00
Less: Refund during the year	-	15,000.00
Closing Balance	7,334.00	7,334.00
b) Staff Provident Fund		
Balance as on 01.07.2021	1,468,559.00	1,001,212.00
Add:Collection during the year	732,220.00	650,497.00
	2,200,779.00	1,651,709.00
Less: Refund during the year	117,779.00	183,150.00
Closing Balance	2,083,000.00	1,468,559.00
c) Staff Welfare Fund		
Balance as on 01.07.2021	772,419.00	756,269.00
Add:Collection during the year	20,000.00	121,150.00
	792,419.00	877,419.00
Less: Refund during the year	-	105,000.00
	792,419.00	772,419.00
Balance as on 30.06.2022	2,882,753.00	2,248,312.00
13.00 Loan Account : Tk. 2,523,433.00		
The above balance has been arrived at as under:		
Personal Loan:		
Balance as on 01.07.2021	273,433.00	273,433.00
Add: Received during the year	2,950,000.00	-
	3,223,433.00	273,433.00
Less: Refund during the year	700,000.00	-
Balance as on 30.06.2022	2,523,433.00	273,433.00
14.00 Donation/Fund Received : Tk. 20,123,472.35		
Break up of the above amount is given below:		
Donation from Donor	19,903,604.80	38,340,958.90
Local Daonation	217,886.00	1,481,750.84
Project Donation	1,981.55	531,464.76
	20,123,472.35	40,354,174.50



15.00 Miscellaneous Income: Tk. 1,088,761.48

Break up of the above is given below:

Office Materials	430,000.00	270,141.00
Office Rent	42,500.00	13,956.00
Entertainment	37,032.00	1,600.00
Products Sales	414,018.00	194,135.00
E.C. Member Fee	3,220.00	2,980.00
Bank Interest	161,991.48	146,074.70
	1,088,761.48	628,886.70

16.00 Administrative Expenses : Tk. 5,085,493.00

Break up of the above amount is given below:

Salary and Allowance	2,892,950.00	2,914,885.00
Registration Renewal Fees	-	25,000.00
Loss on sale of Assets	2,192,543.00	92,038.00
	5,085,493.00	3,031,923.00

17.00 Program Expenses : Tk. 16,663,223.70

Details of the above are as under:

Salary and Allowance	6,393,750.00	10,095,763.00
Training/Meeting cost	-	158,648.00
Program cost	7,761,313.42	31,238,928.60
Office Rent	333,342.00	652,015.00
Printing & Stationery	239,000.00	224,269.00
Telephone & Postage	122,283.00	184,112.00
Fuel & Maintenance	523,390.00	416,737.00
Office Expenses	403,291.47	354,666.70
Travelling	322,229.00	399,261.00
Bank Commission	28,399.81	38,199.54
Excise Duty	30,000.00	15,000.00
Audit & Reporting	225,000.00	175,000.00
Emergency Response	-	149,460.00
Production cost	-	27,980.00
Raw material purchase	281,225.00	151,047.00
	16,663,223.70	44,281,086.84

18.00 Inter Project Loan: Tk. 2,248,928.00

Break up of the above amount is given below:

Project loan	1,112,000.00	
LEDARS General Loan	1,136,928.00	291,342.20
	2,248,928.00	291,342.20

19.00 Loan Received: Tk. 2,950,000.00

Personal Loan	2,950,000.00	-
	2,950,000.00	-



20.00 Staff Welfare Fund Collection: Tk. 752,220.00

Break up of the above amount is given below:

Staff Security Fund	-	-
Staff Providant Fund	732,220.00	650,497.00
Staff Welfare Fund	20,000.00	121,150.00
	<u>752,220.00</u>	<u>771,647.00</u>

21.00 Fixed Capital Cost :Tk. 6,489,409.00

Details are as under:

Furniture	88,100.00	-
Building	5,542,012.00	379,471.00
Motor Vehicle	-	2,505,877.00
Office Equipment	87,656.00	62,697.00
Laboratory Equipment	-	27,676.00
Reverse Osmosis Plant	771,641.00	-
	<u>6,489,409.00</u>	<u>2,975,721.00</u>

22.00 Inter Project Loan :Tk. 2,248,968.15

Details are as under:

Project Loan	1,112,040.15	2,342.20
LEDARS General Loan	1,136,928.00	289,000.00
	<u>2,248,968.15</u>	<u>291,342.20</u>

23.00 Staff Welfare Fund Refund: Tk. 817,779.00

Details are as under:

Personal loan Refund	700,000.00	-
Staff Provident Fund Refund	117,779.00	183,150.00
Staff Security Fund Refund	-	15,000.00
	<u>817,779.00</u>	<u>198,150.00</u>



Local Environment Development and Agricultural Research Society(LEDARS)

Munshigani, Kadamatala, Shyamnagar, Satkhira, Bangladesh

Schedule of Property, Plant and Equipment As at June 30, 2022

Annexure-A

Sl. No.	Particulars	At Cost			Rate of Dep.	Depreciation			Written down value as on 30.06.22
		Balance as on 01.07.21	Addition during the year	Adjustment during the year		Total cost as on 30.06.22	Depreciation charge during the year	Adjustment during the year	
A	Land And Building								
1	Land	11,792,429	5,542,012	-	17,334,441	-	-	1,900,346	15,434,095.00
		3,711,324	-	-	3,711,324	0%	-	-	3,711,324.00
2	Building	8,081,105	5,542,012	-	13,623,117	5%	471,146.00	471,146.00	11,722,771.00
B	Vehicle	7,019,926	-	2,907,696	4,112,230				
1	Motor Bike	1,726,866	-	216,976	1,509,890	10%	81,929.00	208,143	3,065,196.00
2	Bi Cycle	96,463	-	-	96,463	20%	7,185.00	37,540	774,900.00
3	River Ambulance	2,690,720	-	2,690,720	-	10%	-	677,613	28,742.00
4	Speed Boat	2,505,877	-	-	2,505,877	10%	119,029.00	-	2,261,554.00
C	Computer Accessories	2,214,669	-	-	2,214,669				
1	Computer	292,046	-	-	292,046	10%	159,084	-	833,120
2	Laptop Computer	779,545	-	-	779,545	20%	62,437.00	-	171,145.00
3	Printer	298,760	-	-	298,760	20%	17,567.00	-	249,748.00
4	Camera	116,012	-	-	116,012	20%	5,895.00	-	70,267.00
5	Mobile	105,460	-	-	105,460	20%	6,392.00	-	23,582.00
6	Re- Freezearator	36,088	-	-	36,088	10%	1,726.00	-	25,568.00
7	Security Camera	70,596	-	-	70,596	20%	7,229.00	-	15,534.00
8	PABX Set	57,150	-	-	57,150	20%	34,450	-	28,917.00
9	Attendance Mac.	17,400	-	-	17,400	20%	27,889	-	33,741
10	TV	44,390	-	-	44,390	20%	8,491	-	23,409.00
11	Air Condition	275,490	-	-	275,490	10%	26,922	-	7,127.00
12	Others	121,732	-	-	121,732	20%	89,348	-	13,974.00
D	Furniture	1,028,633	110,555	-	1,139,188				
1	Table	366,448	-	-	366,448	10%	145,405	-	85,411
2	Chair	300,975	86,700	-	387,675	10%	22,104.00	-	36,321.00
3	Book Self / Almirah	187,878	1,400	-	189,278	10%	134,437	-	516,449
4	Work Station	158,370	-	-	158,370	10%	88,646	-	167,509
5	Sign Board, Notice & White Board	14,962	22,455.00	-	37,417	20%	70,922	-	198,939.00
E	Office Equipment	858,910	836,842	-	1,695,752				
1	Generator	30,240	-	-	30,240	10%	435,791	-	622,739
2	Accounts Software	88,000	-	-	88,000	20%	5,705	-	622,739
3	Solar Panel	265,509	-	-	265,509	20%	69,545	-	198,939.00
4	Solar Street Light	-	65,201	-	65,201	10%	143,092	-	159,761
5	Shilling Fan	93,291	-	-	93,291	10%	88,646	-	90,569.00
6	Tubewell	29,365	-	-	29,365	10%	70,922	-	78,703.00
7	Auto Club Machine	36,135	-	-	36,135	10%	4,149	-	26,614.00
8	Sewing Machine	17,816	-	-	17,816	10%	435,791	-	1,032,532
9	Musical Instrument	124,502	-	-	124,502	20%	5,705	-	22,081.00
10	Laboratory Equipment	27,676	-	-	27,676	20%	69,545	-	14,764.00
11	Reverse Osmosis Plant	-	771,641	-	771,641	20%	143,092	-	97,934.00
12	Others	146,376	-	-	146,376	10%	-	-	58,681.00
	Balance as on 30.06.2020	22,914,567	6,489,409	2,907,696	26,496,280				
							1,138,692	715,153	20,987,682
							5,085,059	5,508,598	54,884.00



Local Environment Development and Agricultural Research Society(LEDARS)
Munshiganj, Kadamtala, Shyamnagar, Satkhira, Bangladesh

Statement of Cash And Bank Balance
As At 30th June, 2022

Annexure-A /2

Sl. No	Name of bank account	Accountant Number	Accountant Category	Project Name	Amount in Tk.	
					Cash in Hand	Cash at Bank
1	LEDARS (SND)	0069-0320000261	SND	LEDARS General Account	-	69,934.00
	LEDARS-1 (SND)	0069-0320000270	SND		-	1,780.00
	LEDARS-1	0069-0210000451	Current		5,698.00	-
	LEDARS-2 (SND)	0069-0320000289	SND			341.40
	LEDARS-4	0069-0310021810	Saving			1,642.15
	LEDARS-4(SND)	0069-0320000305	SND		-	16,313.80
	LEDARS DEVELOPMENT FUND	0069-0310006079	Saving			16,438.22
	LEDARS GENERAL FUND	0069-0310021838	Saving			47,451.49
	LEDARS (SND)	0205-131-00000252	SND			3,115.42
	LEDARS- 05	0069-0310021829	Saving		-	886.00
	LEDARS- 06	0069-0210001003	Current			-
	LEDARS- 07	0069-0210001441	Current			995.34
	LEDARS SME	0023130001061	SND			3,021,606.47
LEDARS General Account					5,698.00	3,180,504.29
2	LEDARS-MJF(YMSC)	Ac No-0023-130000384	SND	YMSC	-	-
3	LEDARS-3	Ac No 0069-0210000479	Current	BftW	5,049.00	698,975.10
4	LEDARS-3	AC NO-0069-0320000298	SND	KHANI	9.00	776,483.28
5	LEDARS Canteen	Ac No-0069-0310005589	Saving	LEDARS Canteen	4,217.00	10,283.30
6	LEDARS-02	Ac No-0069-0210000460	Current	SRHR	-	571.90
7	LEDARS Srizon	Ac No-0069-0310005972	Saving	LEDARS Srizon	9,500.00	32,627.90
8	LEDARS Provident Fund	Ac No-0069-0310034146	Saving	Staff Provident	-	816,096.44
9	Staff Welfare Fund	Ac No 0069-0310006088	Saving	Staff Welfare Fund	-	78,872.20
Grand Total					24,473.00	5,594,414.41

