Assistance for the Livelihood of the Origins (ALO)
Consolidated

Pankhaiya Para, Khagrachari hill District.

FOR THE YEAR ENDED 30TH JUNE 2023

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FOR THE YEAR ENDED 30TH JUNE 2023

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এ মান্নান এন্ড কোং
A Mannan & Co.
Chartered Accountants.

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Phone: 01732040449
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INDEPENDENT AUDITORS' REPORT
To The Members of General Body of
Assistance for the Livelihood of the Origins (ALO)

We have audited the accompanying Consolidated financial statements of the **Assistance for the Livelihood of the Origins (ALO)** which comprise the Statement of Consolidated financial position as on June 30, 2023, and the Statement of Comprehensive Income, Statement of Cash Flows, Receipts and Payment Statement, Statement of Changes in Equity for the year then ended June 30, 2023 and a summary of significant accounting policies and other explanatory notes.

Management responsibility for the financial

Assistance for the Livelihood of the Origins (ALO) management is responsible for the preparation and fair presentation of these financial statements in accordance with International financial reporting standards, and for such internal control as management determines is necessary to enable the presentation of financial statements that are free from material misstatement.

Auditors' Responsibility

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA), as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB). Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit includes examination, on a test basis, evidence supporting the amounts and disclosures in financial statements.

Opinion

In our opinion, the Financial Statements present fairly, in all material respect, the financial position of the **Assistance for the Livelihood of the Origins (ALO)** as at June 30, 2023. And its financial performance and its cash flows for the year then ended June 30, 2023 in accordance with International Financial Reporting Standards (IFRS) and other applicable laws 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 accounts as required by law have been kept by the **Assistance for the Livelihood of the Origins (ALO)** so far as it appeared from our examination of those books; and

c) In our opinion, the statement of financial position and the statement of comprehensive income dealt with by the report are in agreement with the books of accounts.

Dhaka, Bangladesh
22 November, 2023

A MANNAN & CO.
Chartered Accountants.

A. MANNAN & CO. ★ Dhaka ★ Chartered Accountants

Assistance for the Livelihood of the Origins (ALO)

Pankhaiya Para, Khagrachari hill District.

Statement of Financial Position (Consolidated)

as at June 30, 2023

Particulars	Notes	30-Jun-23 Amount (Taka)	30-Jun-22 Amount (Taka)
PROPERTY & ASSETS			
Non Current Assets:			
Property, Plant & Equipment	01.00	1,916,702	2,132,104
Investment (Tree Plantation)		-	-
Total Non Current Assets		**1,916,702**	**2,132,104**
Current Assets:			
Investments (FDR)	02.00	23,515	23,515
Loan to Beneficiaries	03.00	9,146,402	9,213,430
Loan to other projects (Assets)	04.00	3,463,905	3,473,905
Payable to staff	5.00	-	-
Loan from ALO Garden	6.00	496,743	-
Loan from EC Member	7.00	-	-
Loan to other project	16.00	32,000	32,000
Temporay Loan		465,000	
Cash and Cash Equivalents	05.00	27,170	109,590
Total Current Assets		**13,654,735**	**12,852,440**
Total Property, Plant & Equipment		**15,571,437**	**14,984,543**
Fund & Liability			
Fund Reserve			
Fund Account	6.00	775,615	1,288,833
Total Fund Reserves		**775,615**	**1,288,833**
Non Current Liabilities			
Loan From PKSF	7.00	8,437,776	7,899,059
Total Non Current Liabilities		**8,437,776**	**7,899,059**
Current Liabilities			
Members Savings Deposit	8.00	1,552,992	1,556,136
Members Wellfare and Insurance Fund	9.00	344,025	321,605
Loan Loss Provision Fund	10.00	622,466	622,466
Disaster Management Fund	11.00	98,066	98,066
Inter Project Loan (Liabilities)	12.00	2,880,735	2,935,235
Payable to staff	13.00	(38,796)	(113,796)
Loan from ALO Garden	14.00	118,898	198,898
Loan from EC Member	15.00	413,456	178,041
Temporary Loan		366,204	
Total Current Liabilities		6,358,046	5,796,651
Total Fund Liabilities		**15,571,437**	**14,984,543**

Accountant
ALO, Khagrachari.

Accountant
ALO Khagrachari

Executive Director
ALO, Khagrachari.

Arun Kanti Chakma
Executive Director
ALO, Khagrachari.

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CHARTERED ACCOUNTANTS

A MANNAN & CO. Dhaka

Assistance for the Livelihood of the Origins (ALO)

Pankhaiya Para, Khagrachari hill District.

Statement of Comprehensive Income (Consolidated)

for the year ended 30th June, 2023

Particulars	Notes	June 30, 2023 Amount (Taka)	June 30, 2022 Amount (Taka)
INCOME			
Grants in AID		373,963	7,598,075
MCP Loan Service Charge Received		-	-
Temporary loan		860	920
Income from hall rent		-	35,762
Bank Interest		44	5,678
Management cost		287,261	36,000
Pass book sales		340	340
Admission fees		3,120	6,240
Loan application and agreement		1,040	970
Income from ALO garden		511,100	148,000
Donation received from BYLC		-	-
Members Subscription		-	-
Total		**1,177,728**	**7,831,985**
EXPENDITURE			
Salaries and allowances		568,621	2,243,054
Staff bonus		-	-
Travel/Local Conveyance		-	-
Travelling and conveyance		38,603	117,740
Office rent		293,800	321,250
Repair and Maintenance		6,070	21,768
Communication		22,129	2,720
Entertainment		18,550	16,590
Office equipment cost		5,110	3,030
Materials and supplies		2,400	700
Training, meeting and materials		9,078	473,621
Staff development and capacity building		-	19,847
AGM & Consultancy Fees		-	-
Staff Meeting		-	-
Office Utilities		-	-
Photocopy, spiral, leminating		18,300	22,404
Newspaper Bill		-	-
Grants Transfer to other project		134,258	3,571,626
Electricity/Utilities		28,252	85,198

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Particulars	Notes	June 30, 2023 Amount (Taka)	June 30, 2022 Amount (Taka)
Honorarium		107,000	4,500
Annual periodicals		-	-
COVID -19		19,597	202,450
Bank Charge and commission		4,284	12,034
Audit Fee		64,630	25,000
Overhead Cost		2,965	900
Publication		-	-
National/International Day Observation		2,000	3,961
Proverty Alleviation		-	-
Vedio Documentation		-	-
Gender Mainstreaming		-	-
Miscelaneous		2,784	12,465
Baseline Survey		-	-
Registration Fee		11,500	17,491
Website Fee		18,500	3,000
IGA Expenses-ALO Garden		-	-
Training/Meeting to PDC/PNDC/Group & Lobby Meeting/Worshop		1,575	669,403
Gender Mainstreaming		23,865	50,264
Fuel Cost		2,650	1,210
National/International Day Observation/Banner/Sign Board		6,800	8,400
Estabilished Rice Bank		22,000	225,000
Inatallation Rain Water Harvesting		36,000	223,500
A/C Payable Adjustment		11,000	22,000
Books and Periodicals		1,920	5,610
Computer and Accessories		-	11,179
Depreciation		215,396	252,374
Total Amount		1,699,637	8,650,289
Transfer to DM Fund		-	-
Transfer to LLP Fund		-	-
Revenue Surplus/(Deficit)		(521,909)	(818,304)
Total Amount		**1,177,728**	**7,831,985**
		-	-

The accompanying notes from an integral part of the financial statement.

Accountant
ALO, Khagrachari.
Accountant
ALO Khagrachari

Executive Director
ALO, Khagrachari.
Arun Kanti Chakma
Executive Director
ALO, Khagrachari.

A. MANNAN & CO.
Dhaka
Chartered Accountants

Assistance for the Livelihood of the Origins (ALO)

Pankhaiya Para, Khagrachari hill District.

Consolidated Statement of Receipts & Payments

For the year ended 30th June, 2023

PARTICULARS	Notes	30-Jun-23 Amount (Taka)	30-Jun-22 Amount (Taka)
RECEIPTS			
Opening Balance as on 01.07.2021		**109,590**	**544,692**
Cash in Hand		53	11,106
Cash at Bank		109,537	533,586
Capital			
Temporary loan - ALO		-	-
Other Received:		**4,120,901**	**3,762,513**
Loan received from GF		445,478	180,000
Loan Received from Towaiching mong		15,000	-
Loan Received from President		10,000	-
Loan received from other project			338,400
Loan Received from RMCP		538,717	-
Temporary loan received from Head office			52,960
Loan Recovery from Sujanta Chakma		45,000	-
Members savings		417,082	626,956
Loan Recovery from EPRRL Project		19,761	-
Members welfare fund & Insurance		22,420	22,050
Loan Received from ED		268,315	50,500
Loan recovery from beneficiaris		2,309,028	-
Other Received		30,100	117,463
Loan Recived from ALO Reserve Fund		-	-
Loan received from PKSF		-	2,374,184
Revenue		**1,177,728**	**7,831,985**
Loan Service Charge Received		-	-
Members welfare fund & Insurance		-	-
Investment Encashment (FDR)		-	-
Bank Interest		44	5,678
Management cost		287,261	36,000
Members Subscription		3,120	6,240
Staff Contribution		-	
Admission fee		340	340
Bank Interest		-	-
Pass book sales		860	920
Grants in Aid		373,963	7,598,075
Income from hall rent and others		-	35,762
Loan application form sale		1,040	970
Donation Receive from BYLC		-	-
Income From ALO Garder		511,100	148,000
Total Receipts		**5,408,219**	**12,139,190**

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Dhaka
Chartered Accountants

PARTICULARS	Notes	30-Jun-23 Amount (Taka)	30-Jun-22 Amount (Taka)
PAYMENTS			
Capital			
Loan refund to GF		627,221	381,771
Loan Refund to Towaiching mong		15,000	
Loan refund to RMCP		395,000	100,000
Loan to other Project		19,761	180,000
Loan to Sujanta Chakma		45,000	-
Loan refund to President		48,000	-
Loan refund to ED		84,600	-
Loan Disbursement to beneficaries		2,242,000	2,205,000
Computer Accessories/Printer/Rent		-	44,500
Capital Expenditure		-	-
Members Savings Return		420,226	374,714
Temporary Loan refund to Head Office		-	-
Loan refund to Genarel Fund		-	345,700
Total amount		**3,896,808**	**3,631,685**
Revenue:			
Service charge to PKSF		1,575	-
Salaries and allowances		549,621	2,243,054
Grants Transfer to other project		134,258	3,571,626
Baseline Survey		-	-
Staff bonus		19,000	-
Travel Allowance		2,400	-
Travelling and transportation of carrying materials		38,603	117,740
Staff development and capacity building		-	19,847
Transport, Fuel and Maintenance		-	-
Office Rent		293,800	321,250
Communication		22,129	2,720
Entertainment		18,550	16,590
Office Utilities		-	85,198
Office Supplies		28,252	-
Office equipment cost		5,110	3,030
Materials and supplies		-	700
Meeting/Workshop		9,078	473,621
Staff Computer Training Course		-	-
Photocopy , printing and Stationary		18,300	22,404
Repair and maintenance		6,070	21,768
Gender Mainstreming		-	50,264
VAT & TAX Payable Adjustment		11,000	-
Staff Meeting		-	-
Fuel cost		2,650	1,210
VSOB Program Cost		23,865	-
COVID -19 Support Project			669,403
National Campaign Morjadai Gori Somata		-	3,961

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PARTICULARS	Notes	30-Jun-23 Amount (Taka)	30-Jun-22 Amount (Taka)
Bank Charge and commission		4,284	12,034
Audit Fee		64,630	25,000
Registration Fee(MRA)		11,500	17,491
Books and periodicals		1,920	5,610
Economic opportunity Support Fund Estbilised COVID-19			202,450
Webshight fee		18,500	3,000
Monitoring/ Exchange Visit		2,965	-
National/International Day Observation		6,800	8,400
Support to sukuntala Chakma		22,000	900
Estabilished Rice Bank			225,000
Installation Rian Water Hervesting			223,500
Consultency Fee		36,000	-
IGA Expenses-ALO Garden		2,000	-
Honorarium		107,000	4,500
Annual Genarel Meeting (AGM)		19,597	-
Staff Recruitment Cost		-	22,000
Computer and accessories		-	11,179
Miscelleneous		2,784	12,465
Total amount		1,484,241	8,397,915
Closing balance as on 30.06.2023		27,170	109,590
Cash in Hand		2,523	53
Cash at Bank		24,647	109,537
Total Payments		5,408,219	12,139,190

The accompanying notes from an integral part of the financial statement.

Accountant
ALO, Khagrachari.
Accountant
ALO Khagrachari

A MANNAN & CO. Dhaka Chartered Accountants

Executive Director
ALO, Khagrachari.
Arun Kanti Chakma
Executive Director
ALO, Khagrachari.

		June 30, 2023 Amount (Taka)	June 30, 2022 Amount (Taka)
1.00	**Fixed Assets:**		
	At cost	8,559,369	8,559,369
	less, acc. Depreciation	6,642,667	6,427,265
	Balance as on June 30, 2023	**1,916,702**	**2,132,104**
2.00	**Short Term Investment**		
	FDR on Savings Fund	-	-
	FDR on DMF	20,592	20,592
	FDR on Loan Loss Provision	2,923	2,923
	Balance as on June 30, 2023	**23,515**	**23,515**
2.01	**FDR on Savings Fund**		
	Opening Balance	-	-
	Add, interest received during the year	-	-
	Add, investment during the year	-	-
	Less, Encashment during the year	-	-
	Balance as on June 30, 2023	-	-
2.02	**FDR on DMF**		
	Opening Balance	20,592	20,592
	Add, investment during the year	-	-
	Add, interest received during the year	-	-
	Less, Encashment during the year	-	-
	Less, Bank chrage during the year	-	-
	Balance as on June 30, 2023	**20,592**	**20,592**
2.03	**FDR on Loan Loss Provision**		
	Opening Balance	2,923	2,923
	Add, investment during the year	-	-
	Add, interest during the year	-	-
	Less, Encashment during the year	-	-
	Less, Bank chrage during the year	-	-
	Balance as on June 30, 2023	**2,923**	**2,923**
3.00	**Loan to Beneficiaries**		
	Rural Micro Credit (RMC)	9,069,393	9,136,421
	Ultra Poor (UP)	77,009	77,009
	Balance as on June 30, 2023	**9,146,402**	**9,213,430**

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3.01 Rural Micro Credit (RMC)

Balance as on july 01, 2022	9,136,421	6,931,421
add, disbursement during the year	2,242,000	2,205,000
Less, Loan realized during the year	2,309,028	-
Balance as on June 30, 2023	**9,069,393**	**9,136,421**

3.02 Ultra Poor (UP)

Balance as on july 01, 2022	77,009	77,009
add, disbursement during the year	-	-
Less, Loan realized during the year	-	-
Balance as on June 30, 2023	**77,009**	**77,009**

4.00 Loan to other project

Balance as per last year	3,473,905	3,812,305
add, addition during this year	-	-
less, adjustment during the year	-	-
less, return during the year	10,000	338,400
Balance as on June 30, 2023	**3,463,905**	**3,473,905**

5.00 Advance to Staff

Balance as per last year	-	-
add, addition during this year		-
less, adjustment during the year	-	-
less, return during the year	-	-
Balance as on June 30, 2023	**-**	**-**

6.00 Loan to ALO Garden

Balance as per last year	315,000	
add, addition during this year	627,221	
less, adjustment during the year	-	
less, return during the year	445,478	
Balance as on June 30, 2023	**496,743**	**-**

7.00 Loan to EC Member

Balance as per last year	-	-
add, addition during this year	-	-
less, adjustment during the year	-	-
less, return during the year	-	-
Balance as on June 30, 2023	**-**	**-**

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8.00	**Loan to other project**		
	Balance as per last year	32,000	32,000
	add, addition during this year	-	-
	less, adjustment during the year	-	-
	less, return during the year	-	-
	Balance as on June 30, 2023	**32,000**	**32,000**
9.00	**Temporay Loan**		
	Balance as per last year	465,000	-
	add, addition during this year	-	-
	less, adjustment during the year	-	-
	less, return during the year	-	-
	Balance as on June 30, 2023	**465,000**	**-**
9.00	**Closing Balance**		
	Cash in Hand	2,523	53
	cash at Bank	24,647	109,537
	Balance as on June 30, 2023	**27,170**	**109,590**
10.00	**Fund account**		
	Balance as per last year	1,288,833	2,375,832
	Previous year adjustment with Loan to Beneficiaries	8,691	77,009
	Previous year adjustment with Dep.	-	(4)
	add/less: Adjustment	-	(345,700)
	add/less, Revenue/Surplus (Deficit)	(521,909)	(818,304)
	Balance as on June 30, 2023	**775,615**	**1,288,833**
11.00	**Loan from PKSF**		
	Rural Micro Credit (RMC) (7.01)	8,437,776	7,899,059
	Ultra Poor (UP) (7.02)	-	-
	Total Loan from PKSF	**8,437,776**	**7,899,059**
	Less, Refund to PKSF	-	
	Balance as on June 30, 2023	**8,437,776**	**7,899,059**
11.01	**Rural Micro Credit (RMC)**		
	Balance as on July 01, 2022	7,899,059	7,899,059
	add, received during the year	538,717	-
	Less, refund during the year	-	-
	Balance as on June 30, 2023	**8,437,776**	**7,899,059**

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12.02	**Ultra Poor (UP)**		
	Balance as on July 01, 2022	-	-
	add, received during the year	-	-
	Less, refund during the year	-	-
	Balance as on June 30, 2023	**-**	**-**
13.00	**Members savings deposit**		
	Balance as per last year	1,556,136	1,303,894
	add, addition during the year	417,082	626,956
	add, Interest on members savings	-	-
	less, return during the year	420,226	374,714
	Balance as on June 30, 2023	**1,552,992**	**1,556,136**
14.00	**Members welfare and insurance fund**		
	Balance as per last year	321,605	299,555
	add, addition during the year	22,420	22,050
	less, Return during the year	-	-
	Balance as on June 30, 2023	**344,025**	**321,605**
15.00	**Loan loss provision fund**		
	Balance as per last year	622,466	622,466
	add, addition during the year	-	-
	less, adjsutment during the year	-	-
	Balance as on June 30, 2023	**622,466**	**622,466**
16.00	**Disaster management fund**		
	Balance as per last year	98,066	98,066
	add, addtion during the year	-	-
	less, adjsutment during the year	-	-
	Balance as on June 30, 2023	**98,066**	**98,066**
17.00	**Loan From other project**		
	Balance as per last year	2,935,235	3,115,235
	add, addition during this year	30,100	-
	less, adjustment during the year	-	-
	less, return during the year	84,600	180,000
	Balance as on June 30, 2023	**2,880,735**	**2,935,235**
18.00	**Account Payable**		
	Balance as per last year	(113,796)	(166,756)
	add, addition during this year	90,000	52,960
	less, adjustment during the year	15,000	-
	less, Transfer to advance	-	-
	Balance as on June 30, 2023	**(38,796)**	**(113,796)**

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19.00	**Loan from ALO Garden**		
	Balance as per last year	198,898	118,898
	add, addition during this year	-	180,000
	less, adjustment during the year	-	-
	less, return during the year	395,000	100,000
	Transfer account	315,000	
	Balance as on June 30, 2023	**118,898**	**198,898**

20.00	**Loan from EC Member**		
	Balance as per last year	178,041	391,850
	add, addition during this year	298,415	167,963
	less, adjustment during the year	-	-
	less, return during the year	63,000	381,772
	Balance as on June 30, 2023	**413,456**	**178,041**

21.00	**Temporary Loan**		
	Balance as per last year	366,204	
	add, addition during this year	-	
	less, adjustment during the year	-	-
	less, return during the year		
	Balance as on June 30, 2023	**366,204**	-

A MANNAN & CO. ★ Dhaka ★ Chartered Accountants

Assistance for the Livelihood of the Origins (ALO)

Pankhaiya Para, Khagrachari.

Consolidated Financial Position

as at June 30, 2023

Particulars	Notes	Name of the Projects																	Total Amount
		General Fund	SMCD Project	LEAN Project	EPRRL (MJF)	ALO Reserve Fund	ISHF (MJF)	RMCP (PKSF)	NFPE (BRAC)	IFNS (FAO)	HED (Prince Claus)	CE & ED (UNDP)	SLR (VSOB)	ERA (FAO)	VGD	VCU (PAB)	IEGRA (BRAC)	CHTRDP-II	
Property and Assets																			
Non-current Assets:																			
Property , Plant and Equipment	01.00	1,169,579	-	-	27,416	-	505,743	13,120	26,112	-	-	87,851	49,843	-	-	37,039	-	-	1,916,702
		-						-	-	-	-						-	-	-
Current Assets:		-					-	-	-	-	-						-	-	-
Investment (FDR)	02.00	-	-	-	-	-	-	23,515	-	-	-	-	-	-	-	-	-	-	23,515
Loan to Beneficiaries	03.00	-	-	-	-	-	-	9,146,402	-	-	-	-	-	-	-	-	-	-	9,146,402
Loan to other projects	04.00	1,301,935	-	-	-	-	(1,000)	19,016	371,244	602,500	-	656,736	125,035	-	98,859	454,913	118,965	(284,298)	3,463,905
Temporary Loan		350,000	115,000				-	-	-	-	-								465,000
Loan to ALO Garden		315,000						181,743									-	-	496,743
Closing Balance:	5.00	-					-	-	-	-	-						-	-	-
Cash in Hand		2,523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,523
Cash at Bank		5,706	-	-	-	1,931	-	17,010	-	-	-	-	-	-	-	-	-	-	24,647
																			-
Loan to other project	16.00	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,000
Total Property & Assets		**3,176,743**	**115,000**	-	**27,416**	**1,931**	**504,743**	**9,400,806**	**397,356**	**602,500**	-	**744,587**	**174,878**	-	**98,859**	**491,952**	**118,965**	**(284,298)**	**15,571,437**
		-					-	-	-	-	-						-		-
FUND & LIABILITIES		-					-	-	-	-	-						-		-
Fund account	6.00	(425,128)	(2)	206,789	27,416	181,931	506,344	(1,482,376)	399,741	620,724	(571,260)	745,654	186,454	(103,324)	227,273	495,570	119,398	(368,653)	766,550
Loan from PKSF	7.00	538,717	-	-	-	-	-	7,899,059	-	-	-	-	-	-	-	-	-	-	8,437,776
		-					-	-	-	-	-						-	-	-
Current Liabilities		-					-	-	-	-	-						-	-	-
Members Savings Deposit	8.00	-	-	-	-	-	-	1,552,992	-	-	-	-	-	-	-	-	-	-	1,552,992
Members welfare and insurance fund	9.00	-	-	-	-	-	-	344,395	-	-	-	-	-	-	-	-	-	-	344,395
Loan Loss Provision Fund	10.00	-	-	-	-	-	-	622,466	-	-	-	-	-	-	-	-	-	-	622,466
Disaster Management Fund	11.00	-	-	-	-	-	-	98,066	-	-	-	-	-	-	-	-	-	-	98,066
Loan from other projects	12.00	2,382,926	-	-	-	(180,000)	-	-	-	-	576,000	-	-	109,507	(124,300)	-	-	86,502	2,850,635
																			-
Temporary Loan	13.00	-	-	-	-	-	-	366,204	-	-	-	-	-	-	-	-	-	-	366,204
																			-
Loan from ALO Garden	14.00	-	118,898	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118,898
																			-
Loan from EC Member	15.00	680,228	(3,896)	(206,789)	-	-	(1,601)	-	(2,385)	(18,224)	(4,740)	(1,066)	(11,575)	(6,183)	(4,114)	(3,619)	(433)	(2,147)	413,456
		-					-	-	-	-							-		-
Total Fund & Liabilities		**3,176,743**	**115,000**	-	**27,416**	**1,931**	**504,743**	**9,400,806**	**397,356**	**602,500**	-	**744,587**	**174,878**	-	**98,859**	**491,952**	**118,965**	**(284,298)**	**15,571,437**

The accompanying notes from an integral part of the financial statement.

Accountant
ALO, Khagrachari.
Accountant
ALO Khagrachari

A Mannan & Co. ★ Dhaka ★ Chartered Accountants

Executive Director
ALO, Khagrachari.
Arun Kanti Chakma
Executive Director
ALO, Khagrachari.

Assistance for the Livelihood of the Origins (ALO)

Pankhaiya Para, Khagrachari.

Consolidated Statement of Comprehensive Income

For the year ended 30th June, 2023

PARTICULARS	Notes	Name of the Projects																	Total amount
		General Fund	SMCD Project	LEAN Project	EPRRL (MJF)	ALO Reserve Fund	ISHF (MJF)	RMCP (PKSF)	NFPE (BRAC)	IFNS (FAO)	HED (Prince Claus)	CE & ED (UNDP)	SLR (VSOB)	ERA (FAO)	VGD	VCU (PAB)	IEGRA (BRAC)	CHTRDP-II	
Income																			
Interest on Bank		-			-	44		-	-	-	-	-	-	-	-	-	-	-	44
Income from Hall rent /Others		-			-	-		-	-	-	-	-	-	-	-	-	-	-	-
Loan application		-			-			1,040	-	-	-	-	-	-	-	-	-	-	1,040
Incme from ALO Garden		511,100			-			-	-	-	-	-	-	-	-	-	-	-	511,100
Income from ALO resort		-			-			287,261	-	-	-	-	-	-	-	-	-	-	287,261
Management Cost		-			-			340	-	-	-	-	-	-	-	-	-	-	340
Members Subscription		3,120			-			-	-	-	-	-	-	-	-	-	-	-	3,120
Grants in Aid		220,851	-	-	153,112	-		-	-	-	-	-	-	-	-	-	-	-	373,963
Total amount		**735,071**			**153,112**	**44**	-	**289,501**	-	-	-	-	-	-	-	-	-	-	**1,177,728**
Expenditure								-	-	-	-	-	-	-	-	-	-		-
Salaries and allowances		280,000	-	-	155,621	-	-	133,000	-	-	-	-	-	-	-	-	-	-	568,621
Grants transfer to others project/MJF		133,351	-	-	907	-	-	-	-	-	-	-	-	-	-	-	-	-	134,258
Travelling and transportation		19,403	-	-	19,200	-	-	-	-	-	-	-	-	-	-	-	-	-	38,603
Honorarium		107,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	107,000
Consolidated Statement of Receipts and Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PKSF Service Charge		-	-	-	-	-	-	1,575	-	-	-	-	-	-	-	-	-	-	1,575
Training/Meeting to PDC/PNDC/Group & Lobby Meeting/Worshop		9,078	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,078
VSOB Program Cost		23,865	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,865
Office Rent		250,000	-	-	3,000	-	-	40,800	-	-	-	-	-	-	-	-	-	-	293,800
Communication (Telephone, postage etc.)		18,629	-	-	3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	22,129
Office Entertainment		18,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,550
Office Utilities		19,758	-	-	1,100	-	-	7,394	-	-	-	-	-	-	-	-	-	-	28,252
Office Equipment Cost		3,400	-	-	-	-	-	1,710	-	-	-	-	-	-	-	-	-	-	5,110
Travel Allowance		-	-	-	2,400	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400
Photocopy, Printing & Stationery		15,133	-	-	-	-	-	3,167	-	-	-	-	-	-	-	-	-	-	18,300
Repair and Maintenance		6,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,070
IGA Expenses/ALO Garden		2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000
Fuel Cost		2,260	-	-	-	-	-	390	-	-	-	-	-	-	-	-	-	-	2,650
Bank Charge and Commission		1,172	-	-	1,093	582	-	1,437	-	-	-	-	-	-	-	-	-	-	4,284
Audit Fee		20,880	-	-	-	-	-	43,750	-	-	-	-	-	-	-	-	-	-	64,630
Registration Fee (MRA)		-	-	-	-	-	-	11,500	-	-	-	-	-	-	-	-	-	-	11,500
Website Fee		18,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,500
Monitoring/ Exchange Visit		2,965	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,965
National/International Day Observation/Banner/Sign Board		6,800	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,800
Support to sukuntala Chakma		22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,000
Consultency Fee		36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,000
Annual Genarel Meeting (AGM)		19,597	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,597
VAT & TAX Payable Adjustment		11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,000
Books and Periodicals		1,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,920
Miscellaneous		2,784	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,784
Depreciation		90,208			4,838		83,340	3,548	2,901	-	-	16,281	8,427	-	-	5,853	-	-	215,396
Total Payments		**1,142,323**			**191,659**	**582**	**83,340**	**248,271**	**2,901**	-	-	**16,281**	**8,427**	-	-	**5,853**	-	-	**1,699,637**
Transfer to DM Fund		-					-	-	-	-							-	-	-
Transfer to LLP Fund		-					-	-	-								-	-	-
Revenue Surplus/(Deficit)		(407,252)	-	-	(38,547)	(538)	(83,340)	41,230	(2,901)	-	-	(16,281)	(8,427)	-	-	(5,853)	-	-	(521,909)
Total amount		735,071	-	-	153,112	44	-	289,501	-	-	-	-	-	-	-	-	-	-	1,177,728

A. MANNAN & CO. Dhaka Chartered Accountants

PARTICULARS	Notes	Name of the Projects																	Total amount
		General Fund	SMCD Project	LEAN Project	EPRRL (MJF)	ALO Reserve Fund	ISHF (MJF)	RMCP (PKSF)	NFPE (BRAC)	IFNS (FAO)	HED (Prince Claus)	CE & ED (UNDP)	SLR (VSOB)	ERA (FAO)	VGD	VCU (PAB)	IEGRA (BRAC)	CHTRDP-II	
RECEIPTS																			
Opening Balance as on 01.07.2022		5,741	-	-	33,709	2,469	-	67,671	-	-	-	-	-	-	-	-	-	-	109,590
Cash in Hand		53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53
Cash at Bank		5,688	-	-	33,709	2,469	-	67,671	-	-	-	-	-	-	-	-	-	-	109,537
Revenue Received:																			
Interest of Bank						44													44
Pass Book sales								860											860
Income from Hall rent /Others																			-
Loan Application form fee								1,040											1,040
Incme from ALO Garden		511,100																	511,100
Management Cost								287,261											287,261
Member Admission fee								340											340
Members Subscription		3,120																	3,120
Grants in Aid		220,851			153,112														373,963
Sub Total		735,071	-	-	153,112	44	-	289,501	-	-	-	-	-	-	-	-	-	-	1,177,728
Other Received :																			
Loan received from GF		-			19,761			425,717											445,478
Loan Received from Towaiching mong		15,000																	15,000
Loan Received from President		10,000																	10,000
Loan Received from RMCP		538,717																	538,717
Loan Recovery from Sujanta Chakma		45,000																	45,000
Loan Recovery from EPRRL Project		19,761																	19,761
Loan Received from ED		268,315																	268,315
Members Savings								417,082											417,082
Loan Recovery from beneficiaries								2,309,028											2,309,028
Members Welfare Fund & Insurance								22,420											22,420
Other Received/Receivable		30,100																	30,100
Loan received other project (ALO Reserve Fund)																			-
Sub Total		926,893	-	-	19,761	-	-	3,174,247	-	-	-	-	-	-	-	-	-	-	4,120,901
Total Receipts		1,667,705	-	-	206,582	2,513	-	3,531,419	-	-	-	-	-	-	-	-	-	-	5,408,219
PAYMENTS																			
Capital																			-
Loan refund /to GF					19,761			607,460											627,221
Loan Refund to Towaiching mong		15,000																	15,000
Loan Disbursement to beneficiaries								2,242,000											2,242,000
Loan Refund to Micro Finance		395,000																	395,000
Savings Refund to Members								420,226											420,226
Loan refund to President		48,000																	48,000
Computer Accessories/Printer/Rent																			-
Purchase of Mat																			-
Tree plantation/seed/seed handling																			-
Sapling Distribution																			-
Economic Opportunity Support Fund Establised																			-
Hardware/Construction																			-
Members Savings Return																			-
Loan refund to ED		84,600																	84,600
Loan to Sujanta Chakma		45,000																	45,000
Loan to EPRRL project		19,761																	19,761
Sub Total		607,361	-	-	19,761	-	-	3,269,686	-	-	-	-	-	-	-	-	-	-	3,896,808
Revenue Expendeture:																			-
Service charge to PKSF								1,575											1,575
Salaries and allowances		280,000			155,621			114,000											549,621
Grants transfer to others project/MJF		133,351			907														134,258
Recruitment cost																			-
Staff bonus								19,000											19,000
ED/PD/F&A/Board members Management cost																			-
Travelling and transportation		19,403			19,200														38,603
Travel Allowance		-			2,400														2,400
Honorarium		107,000																	107,000

A MANNAN & CO. Dhaka ★ Chartered Accountants ★

PARTICULARS	Notes	Name of the Projects																	Total amount
		General Fund	SMCD Project	LEAN Project	EPRRL (MJF)	ALO Reserve Fund	ISHF (MJF)	RMCP (PKSF)	NFPE (BRAC)	IFNS (FAO)	HED (Prince Claus)	CE & ED (UNDP)	SLR (VSOB)	ERA (FAO)	VGD	VCU (PAB)	IEGRA (BRAC)	CHTRDP-II	
Consolidated Statement of Receipts and Payments										-	-						-	-	-
Support to valuable beneficiaries to critical situation (2500*220)																			-
Training/Meeting to PDC/PNDC/Group & Lobby Meeting/Worshop		9,078																	9,078
Gender Mainstreaming																			-
Office Rent		250,000			3,000			40,800		-	-						-		293,800
Communication (Telephone, postage etc.)		18,629			3,500					-	-						-		22,129
Office Entertainment		18,550								-	-						-		18,550
Office Utilities		19,758			1,100			7,394		-	-						-		28,252
Office Equipment Cost		3,400						1,710		-	-						-		5,110
Metirials and Supplies									-	-	-						-		-
Photocopy, Printing & Stationery		15,133						3,167	-	-	-						-		18,300
Repair and Maintenance										-	-						-	-	-
National Campaign Morjadai Gori Somata									-	-	-						-	-	-
Staff Meeting										-	-						-		-
Fuel Cost		2,260						390		-	-						-	-	2,650
VSOB Program Cost		23,865								-	-						-		23,865
Bank Charge and Commission		1,172			1,093	582		1,437	-	-	-								4,284
Audit Fee		20,880						43,750		-	-						-		64,630
Registration Fee (MRA)								11,500											11,500
Website Fee		18,500								-	-						-	-	18,500
Overhead Cost									-	-	-								-
Publication/Project completion report										-	-						-	-	-
Monitoring/ Exchange Visit		2,965							-	-	-						-	-	2,965
National/International Day Observation/Banner/Sign Boar'		6,800								-	-						-	-	6,800
Support to sukuntala Chakma		22,000								-	-						-	-	22,000
Consultency Fee		36,000																	36,000
Annual Genarel Meeting (AGM)		19,597								-	-						-	-	19,597
IGA Expenses/ALO Garden		2,000								-	-						-	-	2,000
VAT & TAX Payable Adjustment		11,000								-	-						-	-	11,000
Repair and Maintenance		6,070								-	-						-	-	6,070
Books and Periodicals		1,920								-	-						-	-	1,920
Computer and Accessories																			-
Miscellaneous		2,784								-	-						-	-	2,784
Total amount		**1,052,115**	-	-	**186,821**	**582**	-	**244,723**	-	-	-	-	-	-	-	-	-	-	**1,484,241**
Closing balance as on 30.06.2023		**8,229**	-	-	-	**1,931**	-	**17,010**	-	-	-	-	-	-	-	-	-	-	**27,170**
Cash in Hand		2,523	-	-	-		-	-		-		-	-	-	-	-	-	-	2,523
Cash at Bank		5,706	-	-	-	1,931	-	17,010		-		-	-	-	-	-	-	-	24,647
Total Payments		**1,667,705**	-	-	**206,582**	**2,513**	-	**3,531,419**	-	-	-	-	-	-	-	-	-	-	**5,408,219**
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Dhaka
A MANNAN & CO. ★ Chartered Accountants ★

Assistance for the Livelihood of the Origins (ALO)

Pankhaiya Para, Khagrachari Hill District.
Notes to the accounts (Consolidated)
As At June 30, 2023

SL No.	Particulars	Note No.	General Fund	SMCD Project	LEAN Project	EPRRL (MJF)	ALO Reserve Fund	ISHF (MJF)	RMCP (PKSF)	NFPE (BRAC)	IFNS (FAO)	HED (Prince Claus)	CE & ED (UNDP)	SLR (VSOB)	ERA (FAO)	VGD	VCU (PAB)	IEGRA (BRAC)	CHTRDP-II	Total amount
			Name of the Projects																	
01.00	**Fixed Assets:**																			
	At cost		3,561,539	-		61,788		2,937,155	100,508	89,769	-	-	1,333,640	309,970	-	-	165,000	-	-	8,559,369
	Less: Acc. Depreciation		2,391,960	-	-	34,372	-	2,431,412	87,388	63,657	-	-	1,245,789	260,127	-	-	127,962	-	-	6,642,667
	Balance as on June 30, 2023		1,169,579	-	-	27,416	-	505,743	13,120	26,112	-	-	87,851	49,843	-	-	37,039	-	-	1,916,702
02.00	**Long Term Investment**		-					-	-	-	-	-						-	-	-
	FDR on Savings Fund	02.01	-					-	-	-	-	-						-	-	-
	FDR on DMF	02.02	-					-	20,592	-	-	-						-	-	20,592
	FDR on Loan Loss Provision	02.03	-					-	2,923	-	-	-						-	-	2,923
	Balance as on June 30, 2023		-			-		-	23,515	-	-	-						-	-	23,515
02.01	**FDR on Savings Fund**																			
	Balance as on july 01, 2022								-											-
	Add: Interest received during the year								-											-
	Add: Investment during the year								-											-
	Less: Encashment during the year								-											-
	Balance as on June 30, 2023		-			-		-	-	-	-	-						-	-	-
2.02	**FDR on DMF**																			
	Balance as on july 01, 2022								20,592											20,592
	Add: investment during the year								-											-
	Add: interest received during the year								-											-
	Less: Encashment during the year								-											-
	Less: Bank chrage during the year								-											-
	Balance as on June 30, 2023		-			-		-	20,592	-	-	-						-	-	20,592
02.03	**FDR on Loan Loss Provision**																			
	Balance as on july 01, 2022								2,923											2,923
	Add: investment during the year								-											-
	Add: interest during the year								-											-
	Less: Encashment during the year								-											-
	Less: Bank chrage during the year								-											-
	Balance as on June 30, 2023		-			-		-	2,923	-	-	-						-	-	2,923
03.00	**Loan to Beneficiaries**																			
	Rural Micro Credit (RMC)	03.01							9,069,393											9,069,393
	Ultra Poor (UP)	03.02							77,009											77,009
	Balance as on June 30, 2023		-			-		-	9,146,402	-	-	-						-	-	9,146,402
03.01	**Rural Micro Credit (RMC)**																			
	Balance as on July 01, 2022								9,136,421											9,136,421
	Add: Disbursement during the year								2,242,000											2,242,000
	Less: Loan realized during the year								2,309,028											2,309,028
									-											
	Balance as on June 30, 2023		-			-		-	9,069,393	-	-	-						-	-	9,069,393
03.02	**Ultra Poor (UP)**																			
	Balance as on july 01, 2022								77,009											77,009
	Add: disbursement during the year								-											-
	Less: Loan realized during the year								-											-
	Balance as on June 30, 2023		-			-		-	77,009	-	-	-						-	-	77,009

A MANNAN & CO. Dhaka Chartered Accountants

04.00	**Loan to other project**		-					-	-	-	-	-						-	-	-
	Balance as on july 01, 2022		1,311,935			-		(1,000)	19,016	371,244	602,500	-	656,736	125,035	-	98,859	454,913	118,965	(284,298)	3,473,905
	Add: Addition during this year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Less: Adjustment during the year		-			-		-	-	-	-	-						-	-	-
	Less: Return during the year		10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
	Balance as on June 30, 2023		**1,301,935**	**-**	**-**	**-**	**-**	**(1,000)**	**19,016**	**371,244**	**602,500**	**-**	**656,736**	**125,035**	**-**	**98,859**	**454,913**	**118,965**	**(284,298)**	**3,463,905**
13.00	**Temporary Loan**		-																	
	Balance as on July 01, 2022		350,000	115,000																
	Add: Addition during this year		-	-																
	Less: Adjustment during the year		-																	
	Less: Return during the year		-																	
	Transfer account			-																
	Balance as on June 30, 2023		**350,000**	**115,000**																
14.00	**Loan from Alo Garden**		-																	
	Balance as on July 01, 2022		315,000																	
	Add: Addition during this year		-						607,460											
	Less: Adjustment during the year								425,717											
	Less: Return during the year		-																	
	Transfer Acccount		-						-											
	Balance as on June 30, 2023		**315,000**						**181,743**											
05.00	**Closing Balance**		8,229	-	-	-	1,931	-	17,010	-	-	-	-	-	-	-	-	-	-	27,170
	Cash in Hand		2,523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,523
	cash at Bank		5,706	-	-	-	1,931	-	17,010	-	-	-	-	-	-	-	-	-	-	24,647
	Balance as on June 30, 2022		**8,229**	**-**	**-**	**-**	**1,931**	**-**	**17,010**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**27,170**
06.00	**Fund account**							-	-	-	-	-						-	-	-
	Balance as on July 01, 2022		(17,873)	(2)	206,789	65,963	182,469	589,685	(523,236)	402,642	620,724	(571,260)	761,935	194,881	(103,324)	227,273	501,423	119,398	(368,653)	1,28[illegible],834
	Previous year adjustment with Loan to Beneficiaries		-						-											-
	Previous year adjustment with Dep.		-																	-
	Lees: Adjustment During the year								-											-
	Add/Less: Revenue/Surplus (Deficit)		(407,252)	-	-	(38,547)	(538)	(83,340)	41,230	(2,901)	-	-	(16,281)	(8,427)	-	-	(5,853)	-	-	(521,909)
	Balance as on June 30, 2023		**(425,125)**	**(2)**	**206,789**	**27,416**	**181,931**	**506,345**	**(1,482,006)**	**399,741**	**620,724**	**(571,260)**	**745,654**	**186,454**	**(103,324)**	**227,273**	**495,571**	**119,398**	**(368,653)**	**766,925**
07.00	**Loan from PKSF**																			-
	Rural Micro Credit (RMC)	07.01	538,717					-	7,899,059	-	-	-						-	-	8,437,776
	Ultra Poor (UP)	07.02	-					-	-	-	-	-						-	-	-
	Total Loan from PKSF		538,717					-	7,899,059	-	-	-						-	-	8,437,776
	Less: Payable to PKSF		-					-	-	-	-	-						-	-	-
	Balance as on June 30, 2023		**538,717**			**-**		**-**	**7,899,059**	**-**	**-**	**-**						**-**	**-**	**8,437,776**
07.01	**Rural Micro Credit (RMC)**																			
	Balance as on July 01, 2022		-						7,899,059											-
	Add: Received during the year		538,717	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,899,059
	Less: Refund during the year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	538,717
	Balance as on June 30, 2023		**538,717**			**-**		**-**	**7,899,059**	**-**	**-**	**-**						**-**	**-**	**8,437,776**
07.02	**Ultra Poor (UP)**																			-
	Balance as on July 01, 2022								-											-
	Add: Received during the year								-											-
	Less: Refund during the year								-											-
	Balance as on June 30, 2023		**-**			**-**		**-**	**-**	**-**	**-**	**-**						**-**	**-**	**-**
08.00	**Members savings deposit**		-					-	-	-	-	-						-	-	-
	Balance as on July 01, 2022		-					-	1,556,136	-	-	-						-	-	1,556,136
	Add: Addition during the year		-	-	-	-	-	-	417,082	-	-	-	-	-	-	-	-	-	-	417,082
	Add: Interest on members savings		-					-	-	-	-	-						-	-	-
	Less: Return during the year		-	-	-	-	-	-	420,226	-			-	-	-	-	-	-	-	420,226
	Balance as on June 30, 2023		**-**			**-**		**-**	**1,552,992**	**-**								**-**	**-**	**1,552,992**

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09.00	**Members welfare and insurance fund**		-					-	-	-	-	-						-	-	-
	Balance as on July 01, 2022		-					-	321,975	-	-	-						-	-	321,975
	Add: Addition during this year		-					-	22,420	-	-	-						-	-	22,420
	Less: Return during the year		-					-	-	-	-	-						-	-	-
	Balance as on June 30, 2023		-			-		-	344,395	-	-	-						-	-	344,395
10.00	**Loan loss provision fund**		-					-	-	-	-	-						-	-	-
	Balance as on July 01, 2022		-					-	622,466	-	-	-						-	-	622,466
	Add: Addition during this year		-					-	-	-	-	-						-	-	-
	Less: Adjustment during the year								-											
	Balance as on June 30, 2023		-			-		-	622,466	-	-	-						-	-	622,466
11.00	**Disaster management fund**		-					-	-	-	-	-						-	-	-
	Balance as on July 01, 2022		-					-	98,066	-	-	-						-	-	98,066
	Add: Addtion during the year		-					-	-	-	-	-						-	-	-
	Balance as on June 30, 2023		-			-		-	98,066	-	-	-						-	-	98,066
12.00	**Loan from other project**		-					-	-	-	-	-						-	-	-
	Balance as on July 01, 2022		2,467,526				(180,000)	-	-	-	-	576,000			109,507	(124,300)	-	-	86,502	2,935,235
	Add: Addition during this year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Less: Adjustment during the year		-					-	-	-	-	-						-	-	-
	Less: Return during the year		84,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84,600
	Balance as on June 30, 2023		2,382,926	-	-	-	(180,000)	-	-	-	-	576,000	-	-	109,507	(124,300)	-	-	86,502	2,850,635
13.00	**Temporary Loan**		-					-	-	-	-	-						-	-	-
	Balance as on July 01, 2022		(365,000)	(115,000)				-	366,204	-	-	-			-	-	-	-	-	(113,796)
	Add: Addition during this year		15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
	Less: Adjustment during the year		-					-	-	-	-	-						-	-	-
	Less: Return during the year		-					-	-	-	-	-						-	-	-
	Transfer account		350,000	115,000																
	Balance as on June 30, 2023		-	-		-		-	366,204	-	-	-	-	-	-	-	-	-	-	(98,796)
14.00	**Loan from Alo Garden**		-					-	-	-	-	-						-	-	-
	Balance as on July 01, 2022		80,000	118,898				-	-	-	-	-			-	-	-	-	-	198,898
	Add: Addition during this year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Less: Adjustment during the year							-	-	-	-	-						-	-	-
	Less: Return during the year		395,000	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	395,000
	Transfer Acccount		315,000																	315,000
	Balance as on June 30, 2023		-	118,898	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118,898
15.00	**Loan from EC Member**		-					-	-	-	-	-						-	-	-
	Balance as on July 01, 2022		444,813	(3,896)	(206,789)			(1,601)	-	(2,385)	(18,224)	(4,740)	(1,066)	(11,575)	(6,183)	(4,114)	(3,619)	(433)	(2,147)	178,041
	Add: Addition during this year		298,415	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	298,415
	Less: Adjustment during the year		-					-	-	-	-	-						-	-	-
	Less: Return during the year		63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,000
	Balance as on June 30, 2023		680,228	(3,896)	(206,789)	-	-	(1,601)	-	(2,385)	(18,224)	(4,740)	(1,066)	(11,575)	(6,183)	(4,114)	(3,619)	(433)	(2,147)	413,456
16.00	**Loan to Other Projects**		-					-	-	-	-	-						-	-	-
	Balance as on July 01, 2022		32,000					-	-	-	-	-			-	-	-	-	-	32,000
	Add: Addition during this year		-					-	-	-	-	-						-	-	-
	Less: Adjustment during the year		-					-	-	-	-	-						-	-	-
	Less: Return during the year		-					-	-	-	-	-						-	-	-
	Balance as on June 30, 2023		32,000			-		-	-	-	-	-	-	-	-	-	-	-	-	32,000

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Assistance for the Livelihood of the Origins (ALO)

Pankhaiya Para, Khagrachari.

Schedule of Fixed Assets (Consolidated)

as at June 30, 2023

Sl.	Particulars	Cost: Opening balance as on 01.07.2022	Cost: Addition/Purchase during the year	Cost	Cost: Balance as on 30.06.2023	Rate (%)	Depreciation: Opening balance as on 01.07.2022	Depreciation: Charged during the year	Depreciation	Depreciation: Balance as on 30.06.2023	Written down value as on 30.06.2023
General Fund											
01	Furniture and Fixture	468,309	-		468,309	10%	334,065	13,424	-	347,489	120,820
02	Wooden cabinet	2,400	-		2,400	10%	1,993	41	-	2,034	366
03	File cabinet	16,000	-		16,000	10%	13,287	271	-	13,558	2,442
04	Book shelf	10,000	-		10,000	15%	9,238	114	-	9,352	648
05	Computer and accessories	892,608	-		892,608	15%	695,961	29,497	-	725,458	167,150
06	Printer	57,500	-		57,500	15%	52,136	805	-	52,941	4,559
07	LAN accessories and scanner	22,000	-		22,000	15%	20,516	223	-	20,739	1,261
08	Photocopier	200,000	-		200,000	15%	141,359	8,796	-	150,155	49,845
09	Fax machine	25,000	-		25,000	15%	23,314	253	-	23,567	1,433
10	Generator	89,510			89,510	15%	55,751	5,064	-	60,815	28,695
11	Overhead projector	35,000	-		35,000	15%	32,639	354	-	32,993	2,007
12	Voltage stabilizer	76,760	-		76,760	15%	45,440	4,698	-	50,138	26,622
13	Electric fan	22,100	-		22,100	10%	16,521	558	-	17,079	5,021
14	Digital camera	87,200	-		87,200	10%	68,240	1,896	-	70,136	17,064
15	Telephone	16,000	-		16,000	10%	13,467	253	-	13,720	2,280
16	Motor bike	174,000	-		174,000	15%	153,198	3,120	-	156,318	17,682
17	Land	610,000	-		610,000	0%	-	-	-	-	610,000
18	Mike (Sound system)	11,700	-		11,700	15%	9,742	294	-	10,036	1,664
19	Three pale	8,224	-		8,224	20%	7,518	141	-	7,659	565
20	Building/Resource centre	131,004	-		131,004	15%	109,082	3,288	-	112,370	18,634
21	Scanner Machine	5,992			5,992	20%	3,538	491	-	4,029	1,963
22	Multimedia Projector	39,232			39,232	20%	23,162	3,214	-	26,376	12,856
23	Water tank	36,000	-		36,000	15%	17,208	2,819	-	20,027	15,973
24	Car/Vehicles	525,000			525,000	15%	454,377	10,593	-	464,970	60,030
	Sub-Total	**3,561,539**			**3,561,539**		**2,301,749**	**90,208**	**-**	**2,391,960**	**1,169,579**

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ISHF (MJF)											
01	Furniture and Fixture	293,342	-	-	293,342	10%	192,887	10,046	-	202,933	90,410
02	Motor Cycle	254,000	-	-	254,000	15%	211,495	6,376	-	217,871	36,129
03	Computer and accessories	208,215	-	-	208,215	15%	168,975	5,886	-	174,861	33,354
04	Building/Resource centre	2,181,598	-	-	2,181,598	15%	1,774,715	61,032	-	1,835,747	345,851
	Sub-Total	**2,937,155**	**-**	**-**	**2,937,155**		**2,348,071**	**83,340**	**-**	**2,431,412**	**505,743**
RMCP (PKSF)											
01	Furniture and Fixture	8,562	-		8,562	25%	4,269	1,073		5,342	3,220
02	Computer and accessories	91,946	-		91,946	20%	79,571	2,475		82,046	9,900
	Sub-Total	**100,508**	**-**		**100,508**		**83,841**	**3,548**		**87,388**	**13,120**
NFPE (BRAC)											
01	Furniture and Fixture	89,769	-	-	89,769	10%	60,756	2,901	-	63,657	26,112
	Sub-Total	**89,769**	**-**	**-**	**89,769**		**60,756**	**2,901**	**-**	**63,657**	**26,112**
CE & ED (UNDP)											
01	Furniture and Fixture	90,940	-	-	90,940	10%	69,343	2,160	-	71,503	19,437
02	Motor Cycle	696,500	-	-	696,500	20%	661,671	6,966	-	668,637	27,863
03	Laptop	260,000		-	260,000	15%	237,827	3,326	-	241,153	18,847
04	Computer	59,000		-	59,000	15%	54,427	686	-	55,113	3,887
05	Photocopier machine	94,000	-	-	94,000	15%	83,676	1,549	-	85,225	8,775
06	UPS	85,200		-	85,200	15%	78,284	1,037	-	79,321	5,879
07	Digital camera	23,000		-	23,000	15%	21,218	267	-	21,485	1,515
08	Generator	25,000	-	-	25,000	15%	23,062	291	-	23,353	1,647
	Sub-Total	**1,333,640**	**-**	**-**	**1,333,640**		**1,229,508**	**16,281**	**-**	**1,245,789**	**87,851**
SLR (VSOB)											
01	Furniture and Fixture	19,970	-	-	19,970	10%	13,703	627	-	14,330	5,640
02	Motor Cycle	103,000	-	-	103,000	15%	82,540	3,069	-	85,609	17,391
03	Digital camera	8,000	-	-	8,000	15%	6,411	238	-	6,649	1,351
04	Computer and accessories	179,000	-	-	179,000	15%	149,046	4,493	-	153,539	25,461
	Sub-Total	**309,970**	**-**	**-**	**309,970**		**251,700**	**8,427**	**-**	**260,127**	**49,843**
VCU (PAB)											
01	Furniture and Fixture	30,000	-	-	30,000	10%	18,377	1,162	-	19,539	10,461
02	Computer and accessories	135,000			135,000	15%	103,732	4,690	-	108,422	26,578
	Sub-Total	**165,000**		-	**165,000**		**122,109**	**5,853**	**-**	**127,962**	**37,039**

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EPRRLP										
01 Laptop	53,450	-		53,450	15%	25,549	4,185	-	29,734	23,716
02 Printer	8,338	-		8,338	15%	3,985	653	-	4,638	3,700
Sub-Total	**61,788**	**-**		**61,788**		**29,534**	**4,838**	**-**	**34,372**	**27,416**
Grand Total	**8,559,369**	**-**		**8,559,369**		**6,427,268**	**215,396**	**-**	**6,642,667**	**1,916,702**

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