

YEAR 2022-23

Auditor's Report

of

Gram Bikash Kendra (GBK)

Consolidated Financial Statements

For the year ended 30th June 2023

Islam Quazi Shafique & Co.

Chartered Accountants

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Table Of Contents

SI No.	Particulars	Page No
1	Independent Auditors' Report	1 - 2
2	Consolidated Statement of Financial Position	3
3	Consolidated Statement of Comprehensive Income	4
4	Consolidated Statement of Receipts and Payments	5 - 6
5	Consolidated Statement of Changes in Equity	7
6	Consolidated Statement of Cash Flows	8
7	Notes to the Consolidated Financial Statements	9 - 14
8	Consolidate Schedule of Property, Plant & Equipment	15
9	Project-wise Statement of Financial Position	16
10	Project-wise Statement of Comprehensive Income	17
11	Project-wise Statement of Receipts and Payments	18 - 19



Since 1998

**ISLAM QUAZI
SHAFIQUE & CO.**
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

**To the Chief Executive (CE)
Gram Bikash Kendra (GBK)
Consolidated Financial Statements**

Report on the Audit of the Financial Statements

We have audited the financial statements of Gram Bikash Kendra's Consolidated Financial Statements, which comprise the Consolidated Statement of Financial Position as at 30 June 2023, and Consolidated Statement of Comprehensive Income, Consolidated Statement of Receipts and Payments and Consolidated Statement of Cash Flows and Consolidated Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Program as at 30 June, 2023, and of its financial performance and its receipts and payments for the year then ended in accordance with accounting policies as explained in note 3.

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 Fund in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and fulfilled our ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh 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 and internal controls:

Management is responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with accounting policies as explained in note 3, 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 Program'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 cease operations of the Fund or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Program'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 is not 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 judgement and maintain professional skepticism throughout the audit. We also:



Identify and assess the risks 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 Fund's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Independent Auditors' Report:

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Program's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Program to cease to continue as a going concern.

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.

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.

Report on other matters:

We also report the following:

- 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;
- In our opinion, proper books of account as required by law have been kept by the Program so far as it appeared from our examination of these books; and
- The Statement of Financial Position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of account.

Dated: 01 Oct 2023
Dhaka, Bangladesh



Islam Quazi Shafique & Co.
Chartered Accountants
Signed by: Biplab Hossain FCA(ICAB), ACA(ICAEW)
Partner
Enrollment number: 1368
DVC: 2310011368AS306941

Gram Bikash Kendra (GBK)
Consolidated Statement of Financial Position
For the year ended 30 June 2023

Particulars	Notes	2022-2023	2021-2022
		BDT	BDT
Properties & Assets:		60,215,844	45,387,201
Property, Plant & Equipment	4.	59,874,001	44,703,516
Intangible Assets (Software)	5.	341,843	683,685
Current Assets		3,203,594,990	2,495,221,746
Loan Outstanding (Beneficiaries)	6.	2,844,291,198	2,176,279,043
Investment	7.	121,215,324	132,784,035
Advance	8.	21,412,751	19,842,409
Staff Loan & Other Project	9.	28,028,586	17,012,817
Receivable	10.	137,565,158	90,184,318
Materials Stock	11.	-	298,323
Cash & Cash Equivalent	12.	51,081,973	58,820,801
Total		3,263,810,834	2,540,608,947
Fund and Liabilities:			
Fund Account		573,945,435	496,069,921
Fund Account	13.	573,945,435	496,069,921
Liabilities		2,689,865,399	2,044,539,026
Loan Payable	14.	1,512,725,389	1,065,867,046
Fund Payable	15.	764,388	797,297
Members Savings	16.	971,741,306	691,001,430
Staff Security Fund	17.	14,956,672	12,166,460
Accounts Payable	18.	4,674,473	5,821,431
Member Welfare Fund	19.	29,876,718	126,352,418
Reserve (LLP & Capital)	20.	140,361,854	134,116,266
Provision	21.	14,764,599	8,416,678
Total		3,263,810,834	2,540,608,947

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

Assistant Director (F&A)

Chief Executive

Chairman

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

Dated: 01 Oct 2023
Dhaka, Bangladesh

Islam Quazi Shafique & Co.

Chartered Accountants

Signed by: Biplab Hossain FCA(ICAB), ACA(ICAEW)
Partner

Enrollment number: 1368

DVC: 2310011368AS306941



Gram Bikash Kendra (GBK)
Consolidated Statement of Comprehensive Income
For the year ended 30 June 2023

Particulars	Notes	2022-2023	2021-2022
		BDT	BDT
Income:			
Donor Grants		53,010,703	62,749,888
Interest Income		7,353,444	9,579,931
Other Income		1,555,896	2,500
Member Subscription		1,200	1,050
Income from MF, Service Charge & Others		658,261,327	430,461,672
Total		720,182,570	502,795,041
Expenditure:			
Enhance Livelihood		252,065,162	219,028,160
Facilitate Quality Education		20,202,262	8,891,914
Promote Health Rights and Services		44,557,840	96,840,917
Promote Climate Change Adaptation and Mitigation		54,514,544	3,763,348
Accelerate Human Potentiality Improvement		15,240,600	4,957,358
Organizational Standardization Processes		35,918,041	22,655,078
LLPE		76,195,640	9,500,445
Service Charge paid to PKSF		54,511,314	33,787,044
Interest on Bank Loan		12,890,586	8,699,842
Service Charge Paid to IDCOL		-	475,324
Interest Expense on GF & Other Loan		5,362,025	2,306,465
Interest Paid to Members'		57,756,119	35,755,424
Tax Expense		814,309	2,184,226
Amortization on software		341,843	170,921
Depreciation		5,093,965	5,937,454
Total		635,464,250	454,953,920
Surplus/Deficit before Income Tax		84,718,320	47,841,121
Income Tax Provision		1,565,753	-
Surplus/Deficit after Income Tax		83,152,567	47,841,121
Total		720,182,570	502,795,041

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



Assistant Director (F&A)



Chief Executive



Chairman

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

Dated: 01 Oct 2023
Dhaka, Bangladesh



Islam Quazi Shafique & Co.
Chartered Accountants
Signed by: Biplab Hossain FCA(ICAB), ACA(ICAEW)
Partner
Enrollment number: 1368
DVC: 2310011368AS306941

Gram Bikash Kendra (GBK)
Consolidated Statement of Receipts and Payments
For the year ended 30 June 2023

Particulars	Notes	2022-2023	2021-2022
		BDT	BDT
Receipts:			
Opening Balances		58,178,510	129,527,681
Cash in Hand		1,524,808	2,505,064
Cash at Banks		56,653,702	127,022,617
		7,243,623,524	5,181,366,150
Receipts			
Donor Grants		53,903,151	61,515,014
Interest Income		4,817,314	9,579,931
Other Income		1,555,896	2,500
Member Subscription		1,200	1,050
Grant Receivable Received		-	1,047,520
Service Charge		527,692,386	336,891,052
Office Rent		392,611	603,997
Loan Receive from GF & Other		123,600,000	93,911,500
Loan Received from PKSF		607,316,000	566,300,000
Loan Receive from Commercial Bank		578,700,000	435,000,000
Advance Adjustment		3,785,726	6,815,604
Fund Received from Donor		-	159,000
Inter Project Loan Received		53,580,588	72,828,223
Loan Recovery from Inter Project		948,809	6,918,273
Loan Recovery from Staff & others		86,119	798,020
Loan Recovery from Beneficiaries		4,325,126,749	2,805,290,865
Provision Made Through Cash		52,071	822,664
Receivable Realized		42,775,544	31,882,193
Bill Payable Received		-	131,133
VAT & Tax Payable		1,509,859	2,223,053
Member's Savings Collection		785,350,632	479,364,531
Member Welfare Fund (Insurance)		49,862,985	33,010,027
Staff Security Fund Received		3,365,884	2,560,000
Encashment of Investment in FDRs		79,200,000	233,710,000
Total		7,301,802,034	5,310,893,831
Payments:			
		6,870,110,168	4,896,662,668
Loan Disbursement to Members		5,200,107,000	3,437,345,439
Advance		26,392,741	20,554,545
Loan to Inter Project		12,952,309	19,046,500
Inter Project loan Refund		-	700,000
Loan Refund to GF & Other		2,011,500	81,682,792
Loan Refund to PKSF		443,722,958	265,044,518
Loan Refund to Commercial Bank		444,527,137	484,570,963
Loan Refund to IDCOL		-	2,956,858
Savings Refund		548,026,101	291,597,203
Security Refund		1,108,755	1,662,289
Member Welfare Fund Refund		1,143,053	371,110
Advance Refund		-	52,154,464
Bills Payable Paid		19,418,472	12,424,623
Advance Income Tax (AIT)		381,187	2,251,442
Capitalize Expenses		19,285,683	9,994,855
Investment		68,865,324	128,910,000

Gram Bikash Kendra (GBK)
Consolidated Statement of Receipts and Payments
For the year ended 30 June 2023

Particulars	Notes	2022-2023	2021-2022
		BDT	BDT
Service charge paid to PKSf		54,511,314	33,787,044
Service charge paid to Bank		12,890,586	8,699,842
Service charge paid to IDCOL		-	475,324
Service charge paid to GF and Other		5,362,025	2,306,465
Interest Paid to Members'		5,801,121	35,755,424
Provision for Expenses Payment		2,056,245	4,294,864
Payment of Bill which made Receivable		1,546,657	
Fund Refund to Donor		-	76,104
Program Operation Cost		380,609,893	355,410,362
Enhance Livelihoods		252,233,580	218,775,069
Facilitate Quality Education		15,840,107	8,856,914
Promote Health Rights and Services		36,907,301	96,428,020
Promote Climate Change Adaptation and Mitigation		45,235,890	3,676,087
Accelerate Human Potentiality Improvement		3,733,436	5,019,194
Standardized for the Organization		26,659,579	22,655,078
Closing Balances		51,081,973	58,820,801
Cash in Hand		2,433,721	1,524,808
Cash at Bank		48,648,252	57,295,993
Total		7,301,802,034	5,310,893,831

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

Assistant Director (F&A)

Chief Executive

Chairman

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

Dated: 01 Oct 2023
Dhaka, Bangladesh

Islam Quazi Shafique & Co.

Chartered Accountants

Signed by: Biplab Hossain FCA(ICAB), ACA(ICAEW)
Partner

Enrollment number: 1368

DVC: 2310011368AS306941

Gram Bikash Kendra (GBK)
Consolidated Statement of Changes in Equity
For the year ended 30 June 2023

Particulars	Notes	2022-2023	2022-2023
		BDT	BDT
Opening Balance		496,069,921	446,300,087
Add: Prior year adjustment (MF Fund)		911,199	-
Add: Prior year adjustment (ALO & Prohori)		775,415	-
Add: Prior Year Adjustment (Development Fund)			7,071,990
Add: Prior Year Adjustment (Moulik Shakhorata)			135,481
		497,756,535	453,507,558
Less : Adjustment of Biogas Fund		(1,835,666)	-
Less : Adjustment of ICS Fund		682,707	-
Less : Adjustment of ALO Project Fund		585,428	-
Less : Adjustment of Prohori Project Fund		(713,039)	-
Less : Prior year adjustment SSF		679,217	757,309
Less : Unutilized Fund Transferred to HEKS/EPER (C2RI)		-	76,104
		(601,354)	833,413
		498,357,889	452,674,145
Add: Surplus for the year		83,152,567	47,841,121
Less: Balance Transfer to Security Reserve Fund		7,565,021	4,445,345
Closing Balance		573,945,435	496,069,921

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

Assistant Director (F&A)

Chief Executive

Chairman

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Dated: 01 Oct 2023
Dhaka, Bangladesh

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Partner

Enrollment number: 1368

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Gram Bikash Kendra (GBK)
Consolidated Statement of Cash Flows
For the year ended 30 June 2023

Particulars	Notes	2022-2023	2021-2022
		BDT	BDT
Cash flow from operating Activities			
Surplus for the Year		83,152,567	47,841,121
Loan To Member		(668,012,155)	(632,054,555)
Advance		(1,570,342)	3,513,169
Depreciation Exp.		5,093,965	5,937,454
Amortization on software		341,843	170,921
Statutory Reserve fund		(7,565,021)	(4,445,345)
Capital adjustment			
Staff Loan		(11,015,769)	(11,330,207)
Fund Adjustment		2,287,965	6,374,058
Provision & Reserve		12,593,509	14,187,497
Accounts Payable		(1,146,958)	2,287,287
Receivables		(47,380,840)	(2,846,747)
Net increase in operating Activities		(633,221,236)	(570,365,347)
Cash flow from investing Activities			
Acquisition of fixed Assets		(20,264,448)	(9,614,994)
Acquisition of Intangible Assets Software Investment		-	(287,500)
Materials stock		11,568,711	104,800,000
Staff Security Fund		298,323	-
Net Cash Used in investing Activities		(5,607,202)	96,036,362
Cash flow from Financing Activities			
Loan From PKSF, IDCOL & Bank		446,858,343	275,261,106
Fund Payable		(32,909)	(6,424,693)
Member Savings		280,739,876	118,444,301
Member Welfare Fund		(96,475,700)	16,341,391
Net Cash Used in Financing Activities		631,089,610	403,622,105
Net Increase		(7,738,828)	(70,706,880)
Add: Opening Cash & Cash Equivalents		58,820,801	129,527,681
Closing Cash & Cash Equivalents		51,081,973	58,820,801

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

Assistant Director (F&A)

Chief Executive

Chairman

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

Dated: 01 Oct 2023
Dhaka, Bangladesh

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Gram Bikash Kendra (GBK)
Notes to the Consolidated Financial Statements
For the year ended 30 June 2023

Notes	Particulars
1. Background	<p>Gram Bikash Kendra-GBK is a local level non-profit making development organization working in 7 northern district of Bangladesh covering around 130,000 households under different program and projects with the assistance from different local and international development partners. GBK has become a fully accredited NGO in 1993, obtain legislative registration from the Government of the people's republic of Bangladesh and since then the organization is working as an enabling force for vulnerable section of the society – particularly women, children , ethnic , dalit , small holding farmers and other poor communities with main focus on achieving social change.GBK has a team of committed and experienced staff who provides assistance to the rural poor communities to enable them to meet their basic needs.</p> <p>GBK is registered with the NGO Affairs Bureau vide Registration No.693/93 dated 16.03.1993, Register of Joint stock Companies vide Registration NoS-2361(204)/2000 dated 04.05.2000 and Micro-credit Regulatory Authority, Dhaka vide Registration no.01271-01016-00183 dated 16 March, 2008.</p>
2. GBK Focus Areas	<p>Focus area of Gram Bikash Kendra are:</p> <ol style="list-style-type: none"> 1) Enhance livelihoods. 2) Facilitate quality education. 3) Promote health rights and services. 4) Promote climate change adaptation and mitigation. 5) Accelerate human potentiality improvement. 6) Introduce standardized processes for the organization.
3. Significant Accounting Policies	<ol style="list-style-type: none"> (a) The financial statements have been prepared on accrual basis under historical cost convention in conformity with Generally Accepted Accounting Principles (GAPP). (b) Fixed assets are stated on Statement of Financial Position at cost less accumulated depreciation. (c) Depreciation on fixed assets have been charged following reducing balance method.

Notes	Particulars	2022-2023	2021-2022
		BDT	BDT
4. Property, Plant & Equipment:			
At Cost:			
Opening Balance		78,050,132	68,435,138
Add: Procured during the year		20,576,218	9,614,994
Less: Adjustment during the year		311,770	-
		98,314,580	78,050,132
Accumulated Depreciation:			
Opening Balance		33,346,615	27,409,153
Add: Depreciation Charged during the year		5,093,964	5,937,462
Less: Adjustment during the year		-	-
		38,440,579	33,346,615
Closing Balance at WDV		59,874,001	44,703,516

The details of Property, Plant & Equipment have been given in **Schedule-A-1**.

Gram Bikash Kendra (GBK)
Notes to the Consolidated Financial Statements
For the year ended 30 June 2023

Notes	Particulars	2022-2023	2021-2022
		BDT	BDT
5. Intangible Assets (Software):			
	At Cost:		
	Opening Balance	2,318,500	2,031,000
	Add: Acquisition during the year	-	287,500
	Less: Adjustment during the year	-	-
	Intangible Assets Cost	2,318,500	2,318,500
	Accumulated Amortization:		
	Opening Balance	1,634,815	1,463,893
	Less: Amortized during the year	341,843	170,921
	Less: Adjustment during the year	-	-
	Total Accumulated Amortization	1,976,657	1,634,815
	Closing Balance at WDV	341,843	683,685
	<i>The details of Property, Plant & Equipment have been given in Schedule-A-2.</i>		
6. Loan Outstanding (Beneficiaries):			
	Opening balance	2,176,279,043	1,544,224,469
	Add: Disbursed during the year	5,200,107,000	3,437,345,439
		7,376,386,043	4,981,569,908
	Less: Realized during the year	4,325,126,749	2,805,290,865
	Less: Adjustment during the year	206,968,096	-
	Closing Balance	2,844,291,198	2,176,279,043
7. Investment in FDRs:			
	Opening balance	132,784,035	237,584,035
	Add: Investment during the year	68,865,324	128,910,000
		201,649,359	366,494,035
	Less: Encashment during the year	79,200,000	233,710,000
	Less: Adjustment during the year (Biogas DSRA Fund)	1,234,035	-
	Closing Balance	121,215,324	132,784,035
8. Advances			
	Opening balance	19,842,409	23,355,578
	Add: Addition during the year	26,392,741	20,554,545
	Advance Income Tax	381,187	2,251,442
		46,616,337	46,161,565
	Less: Recovery during the year	3,785,726	6,815,604
	Adjustment during the year	21,365,789	18,680,888
	Advance Income Tax	52,071	822,664
	Closing Balance	21,412,751	19,842,409
9. Staff Loan & Other Project:			
	Opening balance	17,012,817	5,682,610
	Add: Addition during the year	12,202,309	19,046,500
		29,215,126	24,729,110
	Less: Adjustment during the year in Cash	1,034,928	7,716,293
	Adjustment during the year in non Cash	151,612	-
	Closing Balance	28,028,586	17,012,817

Gram Bikash Kendra (GBK)
Notes to the Consolidated Financial Statements
For the year ended 30 June 2023

Notes	Particulars	2022-2023	2021-2022
		BDT	BDT
10. Receivable:			
	Opening balance	90,184,318	87,337,571
	Add: Addition during the year	10.01 117,536,082	88,298,199
		207,720,400	175,635,770
	Less: Adjustment during the year	10.02 70,155,242	85,451,452
	Closing Balance	137,565,158	90,184,318
10.1 Addition during the year :			
	Receivable from PKSf (ENRICH)	9,227,518	8,725,873
	Receivable from PKSf (PACE)	3,688,051	6,008,082
	Receivable (LEFT)	861,737	994,998
	Receivable (RMTP- Vegetables)	6,580,738	3,155,791
	Receivable (Elderly people)	450,296	493,236
	Receivable (RMTP- Fruits & Crops)	4,187,770	989,928
	National Children Day's Bill		15,516
	Interest on Investment	3,405,038	1,210,075
	Bill Receivable	273,097	801,882
	Agriculture Unit	4,790,857	3,195,709
	Social Advocacy	-	35,714
	Other Receivable	531,104	-
	Samukh Jhinuk	18,627	1,048,218
	PPEPP Project	54,353,493	43,672,470
	Adolocent Program	202,741	347,678
	Receivable (SEP)	7,949,615	3,659,161
	Receivable (Agri Machinery)	-	874,993
	Receivable (ECCCP Flood)	17,465,221	12,017,665
	Receivable (RAISE)	3,550,179	
	Receivable ICS	-	1,051,210
		117,536,082	88,298,199
10.2 Adjustment during the year:			
	Receivable from PKSf (ENRICH)	3,407,459	4,218,530
	Receivable from PKSf (PACE)	4,890,823	3,562,435
	Receivable (LIFT) This year	1,889,062	2,361,245
	Receivable (Elderly people) This year	50,206	-
	Bill Receivable	-	-
	Interest on Investment	1,361,598	935,733
	Traning Bill This year	478,324	320,472
	Agriculture Unit	3,007,203	1,440,484
	Social Advocacy	35,714	20,000
	Learning from Tradition	-	2,270,441
	Samukh Jhinuk	1,061,399	778,150
	PPEPP Project	31,033,143	56,708,228
	Adolocent Program	288,376	434,802
	Receivable (SEP)	3,685,062	1,963,805
	Receivable (ECCCP- Flood)	9,165,547	9,635,107
	Agri Machineries	1,188,050	
	Receivable (Bio-Gas Program)	1,347,000	222,500
	Receivable ICS	2,586,599	579,520
	RMTP- Vegitable	3,152,155	
	RMTP- Fruits & Crops	980,902	
	Other Receivable	546,620	
		70,155,242	85,451,452

Gram Bikash Kendra (GBK)
Notes to the Consolidated Financial Statement
For the year ended 30 June 2023

Notes	Particulars	2022-2023	2021-2022
		BDT	BDT
11. Materials Stock:			
	Opening Balance	298,323	298,323
	Add: Addition during the year (Solar Materials)	-	-
		298,323	298,323
	Less: Adjustment during the year (Biogas)	298,323	
	Closing Balance	-	298,323
12. Cash & Cash Equivalent:			
	MF	43,281,795	45,449,337
	GF	702,476	6,554,686
	Mother Account	22,513	26,097
	CDL	684,490	1,213,236
	SSF	721,060	1,463,757
	ALO	-	99,810
	ODHIKAR	2,167,487	-
	LIFE	1,619,865	1,221,252
	SAFE	1,839,131	1,954,518
	Prohori	-	121,371
	ChESTA	-	74,446
	Road Improvement	43,156	-
	BIOGASE	-	49,686
	ICS	-	592,605
	Closing Balance	51,081,973	58,820,801
13. Fund Account:			
	Opening Balance	496,069,921	446,300,087
	Add: Excess of income over expenditure	83,152,567	47,841,121
	Prior Year Adjustment (Development Fund)		7,071,990
	Prior Year Adjustment (Moulik Shakhorata)		135,481
	Prior Year Adjustment (MF)	911,199	
	Adjustment from ALO & Prohori Project	675,415	
	Adjustment of Provision of ALO Project	100,000	
		580,909,102	501,348,679
	Less: Adjustment of Biogas Fund	(1,835,666)	
	Adjustment of ICS Fund	682,707	
	Adjustment of ALO Project Fund	585,428	
	Adjustment of Prohori Project Fund	(713,039)	
	Prior year adjustment SSF	679,217	757,309
	Unutilized Fund Transferred to HEKS/EPER (C2RI)		76,104
	Balance Transfer To Statutory Reserve Fund	7,565,021	4,445,345
		6,963,668	5,278,758
	Closing Balance	573,945,435	496,069,921
14. Loan Payable :			
	Opening balance	1,065,867,046	790,605,940
	Add: Addition during the year	-	-
	Addition during the year (MF)	1,353,963,183	1,159,594,682
	Addition during the year (GF)	4,600,000	700,000
	Addition during the year (Prohori)	-	511,500
	Addition during the year (ICS)	-	1,700,000
		2,424,430,229	1,953,112,122

Gram Bikash Kendra (GBK)
Notes to the Consolidated Financial Statements
For the year ended 30 June 2023

Notes	Particulars	2022-2023	2021-2022
		BDT	BDT
	Less: Adjustment during the year	-	-
	Adjustment during the year (MF)	902,360,364	882,769,945
	Adjustment during the year (GF)	1,011,500	-
	Adjustment during this year (Biogas)	5,032,976	2,956,858
	Adjustment during this year (ICS)	3,300,000	1,382,792
	Adjustment during this year (Moulik Shakhorata)	-	135,481
		911,704,840	887,245,076
	Closing Balance	1,512,725,389	1,065,867,046
15. Fund Payable:			
	Opening balance	797,297	7,221,990
	Add: Addition during the year	146,134	647,297
		943,431	7,869,287
	Less: Adjustment during the year	179,043	7,071,990
	Closing Balance	764,388	797,297
16. Member Savings:			
	Opening balance	691,001,430	572,557,129
	Add: Collection during the year	783,473,814	477,197,374
	Savings interest Provision	163,753,792	2,630,811
		1,638,229,036	1,052,385,314
	Less: Savings Refund during the year	548,026,101	291,597,203
	Adjustment during the year	118,461,629	69,786,681
	Closing Balance	971,741,306	691,001,430
17. Staff Security Fund:			
	Opening balance	12,166,460	11,027,604
	Add: Received during the year	3,365,884	2,560,000
	Distribution of Surplus	679,217	757,309
		16,211,561	14,344,913
	Less: Refund this year	1,108,755	1,662,289
	Transferred to Processing Cost Fund	146,134	516,164
	Closing Balance	14,956,672	12,166,460
18. Accounts Payable:			
	Opening balance	5,821,431	3,534,144
	Add: Addition during the year	18.1 24,961,692	15,056,457
		30,783,123	18,590,601
	Less: Adjustment during the year	18.2 26,108,650	12,769,170
	Closing Balance	4,674,473	5,821,431
18.1 Addition during the year:			
	Lend MF	23,069,533	12,889,300
	Unsettled Member Savings	1,892,159	2,167,157
		24,961,692	15,056,457
18.2 Adjustment during the year:			
	Lend MF	20,257,841	12,766,249
	Unsettled Member Savings	5,850,809	2,921
	General Fund		
	ICS Project		
		26,108,650	12,769,170

Gram Bikash Kendra (GBK)
Notes to the Consolidated Financial Statements
For the year ended 30 June 2023

Notes	Particulars	2022-2023	2021-2022
		BDT	BDT
19. Member Welfare Fund:			
	Opening balance	126,352,418	110,011,027
	Add: Addition during the year	49,867,780	33,010,027
		176,220,198	143,021,054
	Less: Payment during the year	1,143,053	371,110
	Adjustment during the year	145,200,427	16,297,526
	Closing Balance	29,876,718	126,352,418
20. Reserve (LLP & Capital):			
	Loan Loss Provision (LLP)	20.1 81,431,509	82,750,942
	Reserve Capital Fund	20.2 58,930,345	51,365,324
	Closing Balance	140,361,854	134,116,266
20.1 Loan Loss Provision (LLP):			
	Opening Balance	82,750,942	73,250,497
	Add: Addition during the year	76,195,640	9,500,445
		158,946,582	82,750,942
	Less: Write off during the year	77,515,073	-
	Closing Balance	81,431,509	82,750,942
20.2 Reserve Capital Fund:			
	Opening Balance	51,365,324	46,919,980
	Add: Addition during the year	7,565,021	4,445,344
	Closing Balance	58,930,345	51,365,324
21. Provisions:			
	Opening balance	8,416,678	8,174,970
	Add: Addition during the year (MF)	452,121	291,947
	Terms savings interest provision (MF)	6,761,205	2,630,811
	Income Tax Provision	1,565,753	
	PKSF Support Fund- Education Stipend (MF)	-	1,320,000
	Addition during the year (Road Improvement)	40,000	
	Addition during the year (ALO)		100,000
	Addition during the year (ODHIKAR)		35,000
	Addition during the year (LIFE)		95,000
	Addition during the year (Prohori)		412,897
		17,235,757	13,060,625
	Less: Adjustment during the year (ALO)	100,000	12,739
	Adjustment during the year (MF)	574,511	3,783,958
	Adjustment during the year- PKSF Support Fund (MF)	1,320,000	696,000
	Adjustment during the year (ODHIKAR)	35,000	-
	Adjustment during the year (LIFE)	8,750	151,250
	Adjustment during the year (Prohori)	412,897	
	Adjustment during the year (Biogas)	10,000	
	Adjustment during the year (ICS)	10,000	
	Closing Balance	14,764,599	8,416,678

Gram Bikash Kendra (GBK)
Consolidate Schedule of Property, Plant & Equipment
For the year ended 30 June 2023

Schedule-A-1

SL. No.	Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value (WDV)
		Opening Balance	Addition during the year	Sale/ Adjustment during the year		Closing Balance	Addition during the year	Adjustment during the year	
1	Land Purchases & Development	4,959,136	-	-	-	-	-	-	4,959,136
2	Building Construction & Repair	32,291,890	2,265,559	-	5%	1,119,143	-	13,293,738	21,263,711
3	Work in Progress	12,390,700	12,609,808	14,260	-	-	-	-	12,609,808
4	Vehicle & Motorcycle	6,377,200	3,668,965	594,841	20%	1,617,341	996,646	9,577,074	6,468,331
5	Computer & Computer Equipments	8,870,669	460,205	38,896	30%	421,725	939,109	4,646,533	2,325,508
6	Office Equipments	13,160,537	976,840	258,614	10%	5,074,727	421,725	5,496,452	3,795,526
7	Furniture & Fixture	78,050,132	20,576,218	311,770	10%	4,487,673	5,093,964	5,426,782	8,451,981
	Total as on 30.06.2023	78,050,132	20,576,218	311,770		5,093,964	-	38,440,579	59,874,001
	Total as on 30.06.2022	68,435,138	9,614,994	-		5,937,462	-	33,346,615	44,703,516

Schedule-A-2

Consolidated Schedule Of Intangible Assets (Software)

SL. No.	Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value (WDV)
		Opening Balance	Addition during the year	Sale/ Adjustment during the year		Closing Balance	Addition during the year	Adjustment during the year	
1	Software	2,318,500	-	-	50%	1,634,815	341,843	1,976,657	341,843
	Total as on 30.06.2023	2,318,500	-	-		1,634,815	341,843	1,976,657	341,843
	Total as on 30.06.2022	2,031,000	287,500	-		1,463,893	170,921	1,634,815	683,685



Gram Bikash Kendra (GBK)
Project-wise Statement of Financial Position
For the year ended 30 June 2023

Particulars	MF	General Fund	Mother Account	CDL	SSF	ODHIKAR	LIFE	SAFE	Road Improvement	Total As at 30.06.2023	Total As at 30.06.2022
Properties & Assets:											
Property, Plant and Equipment	41,918,787	15,551,630	-	1,779,301	-	296,393	161,511	166,379	-	59,874,001	44,703,516
Intangible Assets (Software)	341,843	-	-	-	-	-	-	-	-	341,843	683,685
Loan Outstanding	2,844,291,19	-	-	-	-	-	-	-	-	2,844,291,198	2,176,279,043
Investment	109,365,324	10,350,000	-	-	1,500,000	-	-	-	-	121,215,324	132,784,035
Advance	21,384,751	-	-	-	-	28,000	-	-	-	21,412,751	19,842,409
Loan to Staff & other Fund	928,586	9,550,000	-	4,050,000	13,500,000	-	-	-	-	28,028,586	17,012,817
Receivable	137,565,158	-	-	-	-	-	-	-	-	137,565,158	90,184,318
Materials Stock	-	-	-	-	-	-	-	-	-	-	298,323
Cash & Cash Equivalents	43,281,795	702,476	22,513	684,490	721,060	2,167,487	1,619,865	1,839,131	43,156	51,081,973	58,820,801
Total Assets	3,199,077,44	36,154,106	22,513	6,513,791	15,721,060	2,491,880	1,781,376	2,005,510	43,156	3,263,810,834	2,540,608,947
Fund and Liabilities:											
Fund Account	530,373,103	30,754,106	22,513	6,513,791	-	2,491,880	1,781,376	2,005,510	3,156	573,945,435	496,069,921
Loan Payable	1,507,325,38	5,400,000	-	-	-	-	-	-	-	1,512,725,389	1,065,867,046
Fund Payable	-	-	-	-	764,388	-	-	-	-	764,388	797,297
Member Savings	971,741,306	-	-	-	-	-	-	-	-	971,741,306	691,001,430
Staff Security	-	-	-	-	14,956,672	-	-	-	-	14,956,672	12,166,460
Accounts Payable	4,674,473	-	-	-	-	-	-	-	-	4,674,473	5,821,431
Member Welfare Fund	29,876,718	-	-	-	-	-	-	-	-	29,876,718	126,352,418
Reserve (LLP & Capital)	140,361,854	-	-	-	-	-	-	-	-	140,361,854	134,116,266
Provision	14,724,599	-	-	-	-	-	-	-	40,000	14,764,599	8,416,678
Total Fund and Liabilities	3,199,077,44	36,154,106	22,513	6,513,791	15,721,060	2,491,880	1,781,376	2,005,510	43,156	3,263,810,834	2,540,608,947



Gram Bikash Kendra (GBK)
Project-wise Statement of Comprehensive Income
For the year ended 30 June, 2023

Particulars	MF	General Fund	Mother Account	CDL	SSF	ODHIKAR	LIFE	SAFE	CHESTA	Road Improvement	Total 2022-2023	Total 2021-2022
Income:												
Donor Grants	1,253,005	-	23,494,880	3,749,489	-	12,338,337	4,869,392	4,735,029	1,018,449	1,552,122	53,010,703	62,749,888
Interest Income	6,028,996	633,418	259	-	679,217	-	-	8,398	-	3,156	7,353,444	9,579,931
Other Income	1,554,646	1,250	-	-	-	-	-	1,555,896	-	-	1,555,896	2,500
Member Subscription	-	1,200	-	-	-	-	-	-	-	-	1,200	1,050
Income from MF, Service Charge & Others	653,559,830	4,552,212	-	149,285	-	-	-	-	-	-	658,261,327	430,461,672
Total Income	662,396,477	5,188,080	23,495,139	3,898,774	679,217	12,338,337	4,869,392	4,743,427	1,018,449	1,555,278	720,182,570	502,795,041
Expenditure:												
Program Operation Cost:												
Enhance Livelihoods	242,708,769	-	-	-	-	-	4,497,579	4,858,814	-	-	252,065,162	219,028,160
Facilitate Quality Education	10,094,412	-	-	-	-	10,107,850	-	-	-	-	20,202,262	8,891,914
Promote Health Rights and Services	43,005,718	-	-	-	-	-	-	-	-	1,552,122	44,557,840	96,840,917
Promote Climate Change Adaptation and Mitigation	54,514,544	-	-	-	-	-	-	-	-	-	54,514,544	3,763,348
Accelerate Human Potentiality Improvement	12,565,203	-	-	1,582,502	-	-	-	-	1,092,895	-	15,240,600	4,957,358
Organizational Standardization Processes	10,891,114	1,528,204	23,498,723	-	-	-	-	-	-	-	35,918,041	22,655,078
LLPE	76,195,640	-	-	-	-	-	-	-	-	-	76,195,640	9,500,445
Service Charge paid to PKSF	54,511,314	-	-	-	-	-	-	-	-	-	54,511,314	33,787,044
Interest on Bank Loan	12,890,586	-	-	-	-	-	-	-	-	-	12,890,586	8,699,842
Service Charge Paid to IDCOL	-	-	-	-	-	-	-	-	-	-	-	475,324
Interest Expense on GF & Other Loan	5,362,025	-	-	-	-	-	-	-	-	-	5,362,025	2,306,465
Interest Paid to Members'	57,756,119	-	-	-	-	-	-	-	-	-	57,756,119	35,755,424
Tax Expense	814,309	-	-	-	-	-	-	-	-	-	814,309	2,184,226
Amortization on software	341,843	-	-	-	-	-	-	-	-	-	341,843	170,921
Depreciation	4,440,118	430,466	-	138,906	-	48,042	17,946	18,487	-	-	5,093,965	5,937,454
Total Expenditure	586,091,714	1,958,670	23,498,723	1,721,408	-	10,155,892	4,515,525	4,877,301	1,092,895	1,552,122	635,464,250	454,953,920
Surplus/Deficit before Income Tax	76,304,763	3,229,410	(3,584)	2,177,366	679,217	2,182,445	353,867	(133,874)	(74,446)	3,156	84,718,320	47,841,121
Income Tax Provision	1,565,753	-	-	-	-	-	-	-	-	-	1,565,753	-
Surplus/Deficit after Income Tax	74,739,010	3,229,410	(3,584)	2,177,366	679,217	2,182,445	353,867	(133,874)	(74,446)	3,156	83,152,567	47,841,121
Total	662,396,477	5,188,080	23,495,139	3,898,774	679,217	12,338,337	4,869,392	4,743,427	1,018,449	1,555,278	720,182,570	502,795,041



Gram Bikash Kendra (GBK)
Project-wise Statement of Receipts and Payments
For the year ended 30 June, 2023

Particulars	MIF	General Fund	Mother Account	CDL	SSF	ODHIKAR	LIFE	SAFE	ChESTA	Road Improvement	Total 2022-2023	Total 2021-2022
Opening Balances:	45,449,337	6,775,867	26,097	1,213,236	1,463,757	-	1,221,252	1,954,518	74,446	-	58,178,510	129,527,681
Cash in Hand	1,524,808	-	-	-	-	-	-	-	-	-	1,524,808	2,505,064
Cash at Bank	43,924,529	6,775,867	26,097	1,213,236	1,463,757	-	1,221,252	1,954,518	74,446	-	56,663,702	127,022,617
Receipts:												
Donor Grants	1,253,005	-	23,494,880	4,641,937	-	12,338,337	4,869,392	4,735,029	1,018,449	1,552,122	53,903,151	61,515,014
Interest Income	3,492,866	633,418	259	-	679,217	-	-	8,398	-	3,156	4,817,314	9,579,931
Other Income	1,554,646	1,250	-	-	-	-	-	-	-	-	1,555,896	2,500
Member Subscription	-	1,200	-	-	-	-	-	-	-	-	1,200	1,050
Grant Receivable received	-	-	-	-	-	-	-	-	-	-	-	1,047,520
Service Charge	527,351,977	320,409	-	20,000	-	-	-	-	-	-	527,692,386	336,891,052
Office Rent	-	392,611	-	-	-	-	-	-	-	-	392,611	603,997
Loan Received GF & others	119,000,000	4,600,000	-	-	-	-	-	-	-	-	123,600,000	93,911,500
Loan Received from PKSF	607,316,000	-	-	-	-	-	-	-	-	-	607,316,000	566,300,000
Loan Receive from Commercial Bank	578,700,000	-	-	-	-	-	-	-	-	-	578,700,000	435,000,000
Advance Recovery	1,972,950	766,309	-	1,010,917	-	-	35,550	-	-	-	3,785,726	6,815,604
Received from Auction Sale	-	-	-	-	-	-	-	-	-	-	-	159,000
Inter Project Received against Expenditure	48,947,183	4,633,405	-	-	-	-	-	-	-	-	53,580,588	72,828,223
Loan Recovery from Inter Project	-	948,809	-	-	-	-	-	-	-	-	948,809	6,918,273
Loan Recovery Staff & others	86,119	-	-	-	-	-	-	-	-	-	86,119	798,020
Loan Realized from Beneficiaries	4,325,126,749	-	-	-	-	-	-	-	-	-	4,325,126,749	2,805,290,865
Provision Made Through Cash	52,071	-	-	-	-	-	-	-	-	-	52,071	822,864
Receivable Realized	42,775,544	-	-	-	-	-	-	-	-	-	42,775,544	31,882,193
Processing Cost Fund Received	-	-	-	-	-	-	-	-	-	-	-	131,133
Admission fee & sale of Form	1,509,859	-	-	-	-	-	-	-	-	-	1,509,859	2,223,053
Member's Savings collection	785,350,632	-	-	-	-	-	-	-	-	-	785,350,632	479,364,531
Member Welfare Fund (Insurance)	49,862,985	-	-	-	-	-	-	-	-	-	49,862,985	33,010,027
Staff Security Fund Received	-	-	-	-	3,365,884	-	-	-	-	-	3,365,884	2,560,000
Encashment of Investment	79,200,000	-	-	-	-	-	-	-	-	-	79,200,000	233,710,000
Total Receipts	7,173,552,586	12,297,411	23,495,139	5,672,854	4,045,101	12,338,337	4,904,942	4,743,427	1,018,449	1,555,278	7,243,623,524	5,181,366,150
Total	7,219,001,923	19,073,278	23,521,236	6,886,090	5,508,888	12,338,337	6,126,194	6,697,945	1,092,895	1,555,278	7,301,802,034	5,310,893,831



Gram Bikash Kendra (GBK)
Project-wise Statement of Receipts and Payments
For the year ended 30 June, 2023

Particulars	MF	General Fund	Mother Account	CDL	SSF	ODHIKAR	LIFE	SAFE	ChESTA	Road Improvement	Total 2022-2023	Total 2021-2022
Payments:												
Loan Disbursement to Members	5,200,107,000	-	-	-	-	-	-	-	-	-	5,200,107,000	3,437,345,439
Advance	24,614,515	799,309	-	1,010,917	-	28,000	-	-	-	-	26,392,741	20,554,545
Loan to Inter project	-	5,952,309	-	3,500,000	3,500,000	-	-	-	-	-	12,952,309	19,046,500
Inter Project loan Refund	-	-	-	-	-	-	-	-	-	-	-	700,000
Loan Refund to GF & others	1,000,000	1,011,500	-	-	-	-	-	-	-	-	2,011,500	81,682,792
Loan Refund to PKSF	443,722,958	-	-	-	-	-	-	-	-	-	443,722,958	265,044,518
Loan Refund to Commercial Bank	444,527,137	-	-	-	-	-	-	-	-	-	444,527,137	484,570,963
Loan Refund to IDCOL	-	-	-	-	-	-	-	-	-	-	-	2,956,858
Savings Refund	548,026,101	-	-	-	-	-	-	-	-	-	548,026,101	291,597,203
Security Refund	-	-	-	-	1,108,755	-	-	-	-	-	1,108,755	1,662,289
Member Welfare Fund Refund	1,143,053	-	-	-	-	-	-	-	-	-	1,143,053	371,110
Advance Adjustment	-	-	-	-	-	-	-	-	-	-	-	62,154,464
Bills Payable paid	19,418,472	-	-	-	-	-	-	-	-	-	19,418,472	12,424,623
Advance Income Tax (AIT)	370,582	-	-	-	10,625	-	-	-	-	-	381,187	2,251,442
Capitalize Expenses	10,455,269	8,735,396	-	95,018	-	-	-	-	-	-	19,286,683	9,994,855
Investment	68,865,324	-	-	-	-	-	-	-	-	-	68,865,324	128,910,000
Service Charge paid to PKSF	54,511,314	-	-	-	-	-	-	-	-	-	54,511,314	33,787,044
Interest on Bank Loan	12,890,586	-	-	-	-	-	-	-	-	-	12,890,586	8,699,842
Service Charge Paid to IDCOL	-	-	-	-	-	-	-	-	-	-	-	475,324
Interest Expense on GF & Other Loan	5,362,025	-	-	-	-	-	-	-	-	-	5,362,025	2,306,465
Interest Paid to Members'	5,801,121	-	-	-	-	-	-	-	-	-	5,801,121	35,755,424
Provision for Expense Payment	1,608,411	404,084	-	-	-	35,000	8,750	-	-	-	2,056,245	4,294,864
Payment of Bill which made Receivable	1,546,657	-	-	-	-	-	-	-	-	-	1,546,657	-
Fund Refund to Donor	-	-	-	-	-	-	-	-	-	-	-	76,104
Program Operation Cost:												
Enhance Livelihoods	242,708,769	-	-	-	168,418	-	4,497,579	4,858,814	-	-	252,233,580	218,775,069
Facilitate Quality Education	5,732,257	-	-	-	-	10,107,850	-	-	-	-	15,840,107	8,856,914
Promote Health Rights and Services	35,395,179	-	-	-	-	-	-	-	-	1,512,122	36,907,301	96,428,020
Promote Climate Change Adaptation and Mitigation	45,235,690	-	-	-	-	-	-	-	-	-	45,235,690	3,676,087
Accelerate Human Potentiality Improvement	1,044,876	-	-	1,595,665	-	-	-	-	1,092,895	-	3,733,436	5,019,194
Organizational Standardization Processes	1,632,652	1,528,204	23,498,723	-	-	-	-	-	-	-	26,659,579	22,655,076
Total Payments	7,175,720,128	18,370,802	23,498,723	6,201,600	4,787,798	10,170,950	4,506,329	4,858,814	1,092,895	1,512,122	7,250,720,061	5,252,073,030
Closing Balances:												
Cash in Hand	43,281,795	702,476	22,513	684,490	721,060	2,167,487	1,619,865	1,839,131	-	43,156	51,061,973	58,820,801
Cash at Bank	2,433,721	-	-	-	-	2,167,487	1,619,865	1,839,131	-	-	2,433,721	1,524,808
	40,848,074	702,476	22,513	684,490	721,060	2,167,487	1,619,865	1,839,131	-	43,156	48,648,252	57,295,993
Total	7,219,001,923	19,073,278	23,521,236	6,886,090	5,508,858	12,338,337	6,126,194	6,697,945	1,092,895	1,555,278	7,301,802,034	5,310,893,831

