

**AUDITOR'S REPORT  
OF  
THE CONSOLIDATED FINANCIAL STATEMENTS  
OF  
Center for Community Development Assistance  
(CCDA)**

**For the year ended 30 June, 2023**

**HFC**

Authorised Training Employer  
of  
**ICAEW**  
Chartered  
Accountants



Member of  
**ASNAF**  
INTERNATIONAL

**Independent Auditor's Report  
on the Consolidated Financial Statements  
to the Executive Committee of  
"Center for Community Development Assistance (CCDA)"**

**Opinion**

We have audited the accompanying Consolidated Financial statements of **Center for Community Development Assistance (CCDA)** which comprise the Statement of Financial Position as at June 30, 2023, the Statement of Comprehensive Income, Receipts & Payments Statement, Statement of Changes in Equity for the year then ended June 30, 2023 and 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 the project as at June 30, 2023 and of its financial performance and its cash flows for the year ended June 30, 2023 in accordance with International Financial and Reporting Standards (IFRS), Condition of Microcredit Regulatory Authority (MRA) and all other related applicable laws and regulations.

**Basis for Opinion**

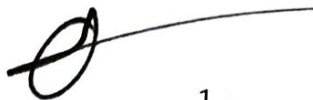
We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) 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 the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Matter**

The financial statements of " **Center for Community Development Assistance (CCDA)**" for the year ended June, 30 2022, was audited by Habib Sawar Bhuiyan & Co., Chartered Accountants, who expressed an un-modified opinion on those statements as on June, 30 2022.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial and Reporting Standards (IFRS) as applicable 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.

  
1



- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the organization to express an opinion on the financial statements. 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.

### Report on Other Legal and Regulatory Requirements

We also report the following:

- 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 and MRA Act and Rule have been kept by **Center for Community Development Assistance (CCDA)** 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.

Firm Name : Hussain Farhad & Co., Chartered Accountants  
Registration No : 4/452/ICAB-84

Signature of the auditor :   
Name of the auditor : A.K.M Fazlul Haque FCA, Partner/Enrollment No: 1090

DVC : LJ1029109UAS184060

Place: Dhaka  
Dated : 29 OCT 2023


Center for Community Development Assistance (CCDA)  
Consolidated Statement of Financial Position  
As at June 30, 2023

Particulars	Notes	Amount in Taka	
		30.06.2023	30.06.2022
<b>PROPERTIES AND ASSETS</b>			
<b>Non-Current Assets:</b>			
Property, Plant and Equipment	4.00	132,918,557	132,994,506
Intangible Assets	5.00	1,388,017	1,931,966
<b>Total Non-Current Assets</b>		<b>134,306,574</b>	<b>134,926,472</b>
<b>Current Assets:</b>			
Short Term Investments	6.00	398,222,525	318,827,603
Accounts Receivable	7.00	1,345,690	254,908
Loan to Members	8.00	5,841,507,092	4,536,272,972
Advance, Deposits & Prepayment	9.00	15,529,134	11,905,849
Others Loan (Short Term)	10.00	353,271	353,271
Unsettle Staff Advance	11.00	9,095,197	4,764,553
Stock and Stores	12.00	3,369,927	1,097,668
Cash & cash equivalents	13.00	614,371,353	76,095,957
<b>Total Current Assets</b>		<b>6,883,794,191</b>	<b>4,949,572,781</b>
<b>Total Properties &amp; Assets</b>		<b>7,018,100,765</b>	<b>5,084,499,253</b>
<b>CAPITAL FUND AND LIABILITIES:</b>			
<b>Capital Fund:</b>			
Capital Fund	14.00	1,888,849,219	1,467,048,928
Risk Fund	15.00	307,185,616	240,829,039
<b>Total Capital Fund</b>		<b>2,196,034,835</b>	<b>1,707,877,966</b>
<b>Non-Current Liabilities</b>			
Loan from PKSF- Long term Portion:	18.01	638,761,657	546,146,655
Loan from Commercial bank (Long term portion)	19.01	681,963,306	201,259,628
		<b>1,320,724,963</b>	<b>747,406,283</b>
<b>Current Liabilities:</b>			
Loan from PKSF-Payable within a year	18.02	628,985,000	455,653,339
Loan from Commercial bank (Short Term Portion)	19.02	420,162,905	259,369,751
Others Loan-Short Term	20.00	706,769	52,259,769
Members Savings Deposit	17.00	2,110,053,295	1,686,874,620
Provision For Expenses	21.00	21,849,205	25,783,780
Loan Loss Provision (LLP)	16.00	319,583,793	149,273,746
<b>Total Current Liabilities</b>		<b>3,501,340,967</b>	<b>2,629,215,004</b>
<b>Total Capital Fund and Liabilities</b>		<b>7,018,100,765</b>	<b>5,084,499,253</b>

The annexed notes from 1 to 21 form an integral part of these financial statements.

  
Chairman  
CCDA

  
Executive Director  
CCDA

  
Director (Finance & Accounts)  
CCDA


Signed as per our separate report of even date.

Date: 29 OCT 2023

Place: Dhaka

DVC:

2310291090AS18400J

  
Hussain Farhad & Co.  
Chartered Accountants





Center for Community Development Assistance (CCDA)  
 Consolidated Statement of Comprehensive Income  
 For the year ended June 30, 2023

Income	FY 2022-2023													FY 2022-2023		
	WDP	MHI	CCDA General	Stationery Fund	VCDP (Prawn Hatchery)	FACE	FACE-AF	Enrich Project	DIISP Project	RMTP	RAISE	SBP	SELFPERS (LUMPT)		SIMAS	Total
	2	4	5	6	8			9	12						13	14
Service Charge on Loan	1,226,731,998	-	-	-	-	-	-	-	-	-	-	-	-	-	-	853,825,814
Bank Interest on FDR & STD	18,251,928	-	-	290,523	97,427	29	-	11,557	15,384	-	35,869	-	24,071	-	1,226,731,998	
Interest on Motor Cycle Loan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,726,788	
Donation from PKSF	13,807,054	-	-	-	-	-	-	3,986,146	-	5,000,000	-	3,173,659	-	-	27,891,789	
Jewelry & PL Sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,463,703	
Donation from RMMRU	-	-	-	-	1,463,703	-	-	-	-	-	-	-	-	12,571,253	2,971,266	
Donation From NGO FORUM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contribution from WDP	-	-	-	-	-	-	-	-	-	-	-	1,086,683	-	-	-	
Sales (Form)/Plastbook	2,818,989	-	-	304,321	-	-	-	-	-	-	-	-	617,513	-	8,302,805	
Pathological, ECG & USG Service	-	1,623,220	-	-	-	-	-	-	-	-	-	-	-	-	1,704,196	
Membership Renewal Fee	-	-	5,600	-	-	-	-	30,000	-	-	-	-	-	-	805,511	
Income from Clinic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,123,310	
Health Service Card Sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,833,220	
Other Operating Income	2,672,449	52,008	-	10,500	35,636	-	-	219,500	-	-	-	-	-	-	5,600	
Total Income:	1,264,882,418	1,675,228	5,600	605,245	1,596,766	29	1,925,130	4,250,923	15,384	5,000,000	35,869	4,262,650	641,384	12,571,253	2,776,621	194,400
																1,298,867,879



Expenditure	FY 2022-2023											FY 2021-2022			
	WDP	MHI	CCDA General	Stationary Fund	VCDP (Pravara Hatchery)	PACE	PACE-AF	Emrich Project	DIISP Project	RMTTP	RAISE		SEP	SALFRS (LRM)	SIMS
Service Charge paid to PKSF	81,349,839	-	-	-	-	-	-	-	-	-	-	-	-	-	81,349,839
Interest on Member's Savings	105,600,332	-	-	-	-	-	-	-	-	-	-	-	-	-	105,600,332
Bank Loan Interest	60,647,822	-	-	-	-	-	-	-	-	-	-	-	-	-	60,647,822
PF Loan Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salary & Allowance	396,500,175	1,517,629	-	-	-	-	-	-	-	-	-	-	-	-	398,017,804
Office Rent	4,316,780	144,000	-	-	-	-	-	-	-	-	-	-	-	-	4,460,780
Printing & Stationery	5,056,186	19,540	-	-	-	-	-	-	-	-	-	-	-	-	5,075,726
Travelling and Conveyance	4,417,402	2,060	-	-	-	-	-	-	-	-	-	-	-	-	4,419,462
Postage & Telephone	1,622,730	3,000	-	-	-	-	-	-	-	-	-	-	-	-	1,625,730
Repair & Maintenance	5,444,729	11,450	-	-	-	-	-	-	-	-	-	-	-	-	5,456,179
Fuel & Maintenance Cost	1,891,254	12,435	-	-	-	-	-	-	-	-	-	-	-	-	1,903,689
Gas & Electricity	1,913,296	8,922	-	-	-	-	-	-	-	-	-	-	-	-	1,922,218
Entertainment	2,074,444	3,000	-	-	-	-	-	-	-	-	-	-	-	-	2,077,444
Advertisement	368,939	-	-	-	-	-	-	-	-	-	-	-	-	-	368,939
Banga Bandhu Scholarship Expenses	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
Newspapers & Periodicals	43,117	-	-	-	-	-	-	-	-	-	-	-	-	-	43,117
Bank Charges	2,527,383	1,071	690	10,476	5,070	1,635	6,429	9,273	1,798	608	5,355	4,985	-	-	2,548,620
Training Expenses	276,173	-	-	-	-	-	268,271	-	-	97,786	1,108,371	-	-	-	1,472,428
Legal Expenses	396,982	-	-	-	-	-	-	-	-	-	-	-	-	-	396,982
Registration & Renewal Fees	2,456,343	42,400	-	-	-	-	-	-	-	-	-	-	-	-	2,498,743
Meeting Expenses	2,109,882	-	-	-	-	-	-	-	-	-	-	-	-	-	2,109,882
Audit Fees	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000
LLP	191,882,117	-	-	-	-	-	-	-	-	-	-	-	-	-	191,882,117
ENRICH Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PACE Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BD Wash Program Expenses	5,206,178	-	-	-	-	-	-	-	-	-	-	-	-	-	5,206,178
SEP Program Expenses	1,086,683	-	-	-	-	-	-	-	-	-	-	-	-	-	1,086,683
SRLFRS Expenses	454,933	-	-	-	-	-	-	-	-	-	-	-	-	-	454,933
IT Expenses	4,281,974	-	-	-	-	-	-	-	-	-	-	-	-	-	4,281,974
Social Responsibility Expenses	3,107,801	-	-	-	-	-	-	-	-	-	-	-	-	-	3,107,801
Dormitory Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Karmi Kalyan Tahobil Expenses (KKTE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Expenses	1,028	5,830	-	-	10,000	-	-	-	-	-	-	-	-	-	16,858
Mukta Judda-Sinrity,Gourab,Aungilar	643,140	-	-	-	-	-	-	-	-	-	-	-	-	-	643,140
Research Expenses	299,502	-	-	-	-	-	-	-	-	-	-	-	-	-	299,502
Service Charge Rebate	11,890,652	-	-	-	-	-	-	-	-	-	-	-	-	-	11,890,652
Write off Loan Collection Incentive Exp	27,006	-	-	-	-	-	-	-	-	-	-	-	-	-	27,006
Staff Management	10,656,707	-	-	-	-	-	-	-	-	-	-	-	-	-	10,656,707
Scholarship Expenses	745,300	-	-	-	-	-	-	-	-	-	-	-	-	-	745,300
Education Allowance	385,300	-	-	-	-	-	-	-	-	-	-	-	-	-	385,300
Fixed Assets Obsolete	44,577	-	-	-	-	-	-	-	-	-	-	-	-	-	44,577
Income Tax	6,434,752	-	-	45,341	19,486	6	55,597	-	2,310	-	-	-	-	-	6,555,172
Elder People Program Expenses	971,328	-	-	-	-	-	-	45,000	-	-	-	-	-	-	1,016,328
Cultural & Sports Program Expenses	62,445	-	-	-	-	-	-	-	-	-	-	-	-	-	62,445
Land & Building Tax Expenses	-	-	-	-	-	-	3,766,881	1,451,430	-	696,749	3,699,630	1,051,065	-	-	11,335,749
Project Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	24,000	-	-	-	24,000
Administrative Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medicine & Reagent Purchase	-	161,320	-	-	-	-	-	-	-	-	-	-	-	-	161,320



Expenditure	FY 2022-2023													FY 2021-2022		
	WDP	MHI	CCDA General	Stationary Fund	VCDP (Prawn Hatchery)	FACE	FACE-AF	Enrich Project	DIISP Project	RMTP	RAISE	SEP	SEIPIRS (LIDAF)		STMS	Total
Depreciation	6,427,503	43,992	31,910	-	652,913	202,995	-	-	-	-	-	55,355	6,267	-	7,420,336	7,180,795
Total Expenditure	894,097,794	1,976,649	32,600	55,817	667,469	204,035	7,142,106	5,119,639	4,108	1,753,581	6,459,424	8,287,538	2,189,538	12,326,659	888,337,899	886,364,647
Excess of Income over Expenditure	430,184,684	(301,421)	(27,000)	549,578	909,297	(204,009)	(5,216,970)	(868,916)	11,276	3,246,419	(6,425,355)	(4,025,066)	(1,547,954)	244,394	416,330,880	389,535,901
Total:	1,264,282,418	1,675,228	5,600	605,345	1,596,766	29	1,925,130	4,250,723	15,384	5,000,000	35,869	4,262,450	641,584	12,571,253	1,296,667,979	895,900,548
												8,287,538				


The annexed notes from 1 to 21 form an integral part of these financial statements.

  
Chairman  
CCDA

  
Director (Finance & Accounts)  
CCDA

Date: 29 OCT 2023  
Place: Dhaka  
DVC

2310231090AS184068

  
Hussein Farhad & Co.  
Chartered Accountants















Center for Community Development Assistance (CCDA)  
 Consolidated Statement of Changes in Equity  
 For the year ended June 30, 2022

Particulars	WDF	NETE	MBE	CCDA Current	Steady Fund	VCDP	VCDP (From Hatchery)	FACE	FACE-AF	Switch Project	WDF in Project	AMR	DESP	SEED	EMTP	RAISE	SEP	SELLERS	SDAS	Capital Reserve Fund	Total
Balance As at July 01, 2021	1,296,423,691	208,514	481,847	(57,796)	4,794,887	123,587	(1,000,000)	564,996	(5,699,881)	(2,678,323)	27,888	396,588	489,623	48,998	-	-	(782,546)	1,392,895	783,888	133,644,821	1,687,948,528
Add: Surplus for the year	430,134,684	-	(391,421)	(27,800)	548,528	-	900,297	(204,000)	(5,216,978)	(848,914)	-	-	11,276	-	3,246,419	(6,423,558)	(4,025,888)	(1,547,564)	344,594	39,648,677	654,171,337
Add: Prior year adjustment	5,389,486	-	(4,389)	(24,239)	14,628	-	64	-	-	9,174	-	-	2,907	-	-	-	-	-	-	-	5,389,411
Balance As at June 30, 2022	1,771,877,761	208,514	95,037	(99,825)	5,382,343	123,587	(2,091,503)	360,996	(10,916,859)	(3,481,564)	27,888	396,588	623,846	48,998	3,246,419	(6,423,558)	(4,728,654)	64,941	1,828,482	173,285,498	1,928,693,295
Balance As at June 30, 2022	1,771,877,761	208,514	95,037	(99,825)	5,382,343	123,587	(2,091,503)	360,996	(10,916,859)	(3,481,564)	27,888	396,588	623,846	48,998	3,246,419	(6,423,558)	(4,728,654)	64,941	1,828,482	173,285,498	1,928,693,295
Less: Transfer to funds & reserves	39,648,677	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,648,677
Less: Prior year adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance As at June 30, 2023	1,732,229,084	208,514	95,037	(99,825)	5,382,343	123,587	(2,091,503)	360,996	(10,916,859)	(3,481,564)	27,888	396,588	623,846	48,998	3,246,419	(6,423,558)	(4,728,654)	64,941	1,828,482	173,285,498	1,892,680,219



**Center for Community Development Assistance (CCDA)**  
**Consolidated Note to the Financial Statements**  
**As at June 30, 2023**

**1.00 Legal status and Activities****1.01 Legal status**

Centre for Community Development Assistance (CCDA) is a non-government and non political organization, The NGO is duly registered with the Directorate of Social Service, under the Voluntary Social Welfare Agencies (Registration & Control) Ordinance 1961 vide Registration # COMI-378/90 and the Foreign Donation (Voluntary Activities Regulations Ordinance 1978) bearing Registration #1010 vide a memo # NGO AFFAIRS BUREAU/PRO-2/CCDA/123/95-1710 dated 11-02-96 and the latest renewal was obtained on 11-02-2021 for the period of 10 years with effect from 10-02-2031. CCDA become partner with Pally Karma Sahayak Foundation (PKSF) in their board meeting No. 43 dated 22-03-95 with partner code 108 and got registration from Microcredit Regulatory Authority (MRA) vide Registration No.-01032-01788-00245.

**1.02 Activities:**

CCDA is engaged in various social welfare activities, like women development as a partner of PKSF, Non-formal Primary Education, Village sanitation, Micro Health Insurance (MHI), etc. During the year CCDA activities through following programmes and accounts are being maintained under the following funds :

CCDA - Women Development Programme (WDP);  
CCDA - Micro Health Insurance (MHI);  
CCDA - General;  
CCDA - Stationery Fund (SF);  
CCDA - Value Chain Development Project- Prawn Hatchery (VCDP);  
CCDA - Promoting Agricultural Commercialization and Enterprises (PACE)  
CCDA - Promoting Agricultural Commercialization and Enterprises-Additional Financing (PACE-AF)  
CCDA - Enrich Program (EP)  
CCDA - Development Inclusive Insurance Sector Project (DIISP).  
CCDA - Social and Economic Exclusion and Migration (SEEM)  
CCDA - Rural Microenterprise Project (RMTP)  
CCDA - Recovery and Advancement of Informal Sector Employment (RAISE)  
CCDA - Sustainable Enterprise Project (SEP)  
CCDA - Strengthening Resilience of Livestock Farmers Through Risk Reducing Service (SRLFRRS)  
CCDA - Strengthened & Informative Migration Systems (SIMS)





**2.01 Executive Committee:**

List of executive committee details are given below:

Name	Qualification	Profession	Designation	Address
MUZIBAR RAHMAN	M.A (Giography)	Business	President	Warles Para(West Side of Sah Saheb House) Goalcamot, Faridpur-7800.
MD ABDUS SAMAD	M.A (Eco.)	Service	Secretary	B-2, House-233, Lane-16, Lake Road, New DOHS, Mohakhali, Dhaka-1206.
Abdur Rahim Khan	M.Com	Business	Treasurer	2/1 Kalabagan (4th floor) Mirpur Road, Dhaka
AVA DUTTA	M.A (Eco.)	Service	Member	Eskaton Fantasia, Flat-A13,122-123 New Eskaton Road, Ramna, Dhaka-1217
PRODIP RANJAN DEB ROY	H.S.C	Business	Member	Monolova Towar, Flat-7/B, House No-13, Road-12, Block-B, Section-10, Mirpur, Dhaka.
MD. SHAHJAHAN	H.S.C	Business	Member	Vill: Adampur, Post: Raipur, Daudkandi, Comilla.
MD. WALI ULLAH	S.S.C	Business	Member	Vill: Singula, Post: Raipur, Daudkandi, Comilla.
SHAMSUNNAHAR HUSSAIN	H.S.C	Social Workar	Member	Flat-8/C, Samit Hasan Loge, 6/C, segun Bagica, Dhaka-1000.
M.A. Motin	M.A (Bangla)	Service	Member	Vill: Adampur, Post: Raipur, Daudkandi, Comilla.

**2.00 Accounting policy****2.01 Basis of preparation of Financial Statements**

The financial statements of the concern under reporting have been prepared under historical cost convention on accrual basis in accordance with accepted accounting principles as laid down in the International Financial Reporting Standards (IFRS) and the requirements of the NGO Affairs Bureau. Wherever appropriate, such principles are explained in the succeeding notes.

**2.02 Compliance with local laws:**

The financial statements have been prepared in compliance with the requirements of PKSF and other relevant local laws as applicable say VAT Act 1991, Income Tax Ordinance 1984 etc.



**3.0 Basis of Accounting****3.01 Basis of Capitalization of Fixed Assets**

Items of property, plant and equipment are measured at cost less accumulated depreciation. Cost includes expenditures that are directly attributable to the assets.

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Concern and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised as expenses in the profit and loss account as incurred.

**3.02 Depreciation**

Fixed Assets are valued at cost less accumulated depreciation. Depreciation has been charged on the reducing balance method at varying rates ranging for 7.5% to 33%. Full year depreciation is charged on Assets irrespective of the date of acquisition/use. After considering the useful life of assets as per IAS-16, the annual depreciation rates have been applied which is considered reasonable by the management.

**3.03 Taxation**

In accordance with the Income Tax ordinance, 1984, all NGOs working in Bangladesh are assessable entities and submission of Income Tax return is mandatory. Whether the income of any NGO for any year is taxable or not is to be decided only after regular assessment to be made by the assessing authority.

**3.04 Cash and Cash Equivalents**

Cash and Cash Equivalents for the purpose of the statement of receipts and payments comprise cash and bank balance. Cash and bank balances include donation received through donor grants which are available for use by the organization without any restrictions.

**3.03 Functional and presentational currency**

Payments in foreign currencies, if required, are converted into the local currency at the rate of exchange prevailing on the date of payments. These financial statements are prepared in Bangladesh Taka which is functional currency of CCDA.

**3.04 General**

- i) Previous year's figures have been rearranged wherever considered necessary to confirm the current year's presentation.
- ii) Figures have been rounded off to the nearest Taka.





Notes	Particulars	Amount in Taka	
		2022-2023	2021-2022
4.00	<b>Property, Plant and Equipment</b>		
	<b>Cost:</b>		
	Balance as on 01 July, 2022	174,055,875	161,727,641
	Add: Addition during the year	6,727,015	12,372,349
		<u>180,782,890</u>	<u>174,099,990</u>
	<b>Less: Disposal during the year</b>	278,754	44,115
	Balance as on 30 June, 2023	<u>180,504,136</u>	<u>174,055,875</u>
	<b>Depreciation:</b>		
	Balance as on 01 July, 2022	41,061,369	34,789,117
	Add: Charged during the year	6,756,387	6,295,761
	Less: Disposal during the year	232,177	23,509
	Balance as on 30 June, 2023	<u>47,585,579</u>	<u>41,061,369</u>
	Written Down Value 30 June, 2023	<u>132,918,557</u>	<u>132,994,506</u>
	<i>Details have been shown at Fixed Asset Schedule-A.</i>		
5.00	<b>Intangible Assets</b>		
	<b>Cost:</b>		
	Balance as on 01 July, 2022	2,817,000	2,460,000
	Add: Addition during the year	120,000	357,000
		<u>2,937,000</u>	<u>2,817,000</u>
	<b>Less: Disposal during the year</b>	-	-
	Balance as on 30 June, 2023	<u>2,937,000</u>	<u>2,817,000</u>
	<b>Depreciation:</b>		
	Balance as on 01 July, 2022	885,034	-
	Add: Charged during the year	663,949	885,034
	Less: Disposal during the year	-	-
	Balance as on 30 June, 2023	<u>1,548,983</u>	<u>885,034</u>
	Written Down Value 30 June, 2023	<u>1,388,017</u>	<u>1,931,966</u>
	<i>Details have been shown Annexure-1</i>		
6.00	<b>Short Term Investment</b>		
	Balance as on 01 July, 2022	318,827,603	244,396,918
	Add: Investment during the year	1,273,840,373	859,500,326
	Add: Adjustment with income Tax	-	-
		<u>1,592,667,976</u>	<u>1,103,897,245</u>
	<b>Less: Encashment during the year</b>	(1,194,445,451)	(785,069,642)
	Balance as on 30 June, 2023	<u>398,222,525</u>	<u>318,827,603</u>
	<i>Component wise investment are given below:</i>		
	Group Savings Fund	215,678,129	162,614,691
	Capital Reserve Fund	178,702,989	152,560,836
	Stationery Fund	3,841,406	3,652,075
		<u>398,222,524</u>	<u>318,827,602</u>
	<i>Details are given in Fixed Deposit Schedule-B.</i>		
7.00	<b>Accounts receivable</b>		
	Balance as on 01 July, 2022	254,908	417,847
	Add: Made during the year	1,345,690	254,908
		<u>1,600,598</u>	<u>672,755</u>
	<b>Less: Realised during the year</b>	254,908	417,847
	Balance as on 30 June, 2023	<u>1,345,690</u>	<u>254,908</u>



Notes	Particulars	Amount in Taka	
		2022-2023	2021-2022
<b>8.00 Loan to Members:</b>			
	Balance as on 01 July, 2022	4,536,272,972	3,323,068,130
	Add: Loan Disbursed during the year	10,773,648,616	8,335,821,000
		15,309,921,587	11,658,889,131
	Add: Addition during the year	(1,815)	-
	Less: Realised during the year	(9,468,412,680)	(7,122,616,159)
	Balance as on 30 June, 2023	5,841,507,092	4,536,272,972
<b>9.00 Advance, Deposits &amp; Prepayments:</b>			
	Balance as on 01 July, 2022	11,905,849	4,788,947
	Add: Paid during the year	30,396,364	25,014,501
	Add: Adjustment with Income Tax	-	-
		42,302,213	29,803,448
	Less : Realised during the year	26,773,079	17,897,599
		-	-
	Balance as on 30 June, 2023	15,529,134	11,905,849
	<i>Details of Advance, Deposits &amp; Prepayment:</i>		
	Advance Others-WDP	15,100,378	11,449,245
	Advance Others-PACE AF	280,000	307,848
	Advance Others-PACE	148,756	148,756
	Balance as on 30 June, 2023	15,529,134	11,905,849
<b>10.00 Others Loan (Short Term)</b>			
	Others Loan (Short Term) - Project		
	Gratuity Fund	97,240	97,240
	Staff Security Fund	7,284	7,284
	Karmi Kalyan Thabil	248,747	248,747
	Balance as on 30 June, 2023	353,271	353,271

Particulars	Opening Balance	Disbursement	Collection	Receivable from Prject	Project Liabilities to CCDA	Balance
1. VCDP (Prawn Hatchery)	16,324,535	-	-	16,324,535	16,324,535	-
2. PACE	383,501	-	-	383,501	383,501	-
3. PACE-AF	5,778,952	5,330,000	-	11,108,952	11,108,952	-
4. Enrich Project	2,700,000	2,070,000	1,300,000	3,470,000	3,470,000	-
5. SEP	1,239,914	4,425,000	-	5,664,914	5,664,914	-
6. SRLFRS/LRMP	86,996	1,000,000	86,996	1,000,000	1,000,000	-
7. MHI Project	-	1,038,700	-	1,038,700	1,038,700	-
8. Agrosor Raise	-	5,950,000	-	5,950,000	5,950,000	-
Balance as on 30 June, 2023	26,513,898	19,813,700	1,386,996	44,940,602	44,940,602	-

<b>11.00 Unsettled Staff Advance:</b>		
	Balance as on 01 July, 2022	4,764,553
	Add: Paid during the year	5,008,882
		9,773,435
	Less : Realised during the year	678,238
	Balance as on 30 June, 2023	9,095,197
<b>12.00 Stock and Stores:</b>		
	Balance as on 01 July, 2022	1,097,668
	Add: Purchase during the year	4,182,524
		5,280,192
	Less: Consumed/Sales during the year	1,910,265
	Less: Adjustment during the year	-
	Balance as on 30 June, 2023	3,369,927



Notes	Particulars	Amount in Taka	
		2022-2023	2021-2022
	<b>Details of Inventories-Printing:</b>		
		CCDA-WDP	Stationary Fund
	Balance as on 01 July, 2022	614,455	483,213
	Add: Purchase during the year	2,811,493	1,371,031
		3,425,948	1,854,244
	Less: Consumed during the year	1,427,052	483,213
	Balance as on 30 June, 2023	1,998,896	1,371,031
			Total
			1,097,668
			4,182,524
			5,280,192
			1,910,265
			3,369,927
13.00	<b>Cash &amp; cash equivalents:</b>		
	Cash at Bank	607,257,052	68,928,585
	Cash at hand	7,114,301	7,167,371
	Total	614,371,353	76,095,957
14.00	<b>Capital Fund:</b>		
	Balance as on 01 July, 2022	1,467,048,928	1,074,850,971
	Add: Surplus for the year	416,530,880	389,535,901
	Add: Prior year adjustment	5,269,411	2,662,056
		1,888,849,219	1,467,048,928
	Balance as on 30 June, 2023	1,888,849,219	1,467,048,928
	<i>Details have been shown at Capital Fund Schedule-C.</i>		
15.00	<b>Risk Fund:</b>		
	Risk Fund-Beef Fattening (Note: 15.01)	15,891,030	11,616,420
	Risk Fund-Micro Credit (Note: 15.02)	277,143,032	219,429,422
	Risk Fund-Beef Fattening (Note: 15.01)	14,151,554	9,783,197
	Balance as on 30 June, 2023	307,185,616	240,829,039
15.01	<b>Risk Fund-Beef Fattening:</b>		
	Balance as on 01 July, 2022	11,616,420	7,959,220
	Add: Made during the year	5,786,410	5,288,800
		17,402,830	13,248,020
	Less: Paid during the year	(1,511,800)	(1,631,600)
	Balance as on 30 June, 2023	15,891,030	11,616,420
15.02	<b>Risk Fund-Micro Credit:</b>		
	Balance as on 01 July, 2022	219,429,422	173,736,239
	Add: Made during the year	106,269,450	84,029,255
		325,698,872	257,765,494
	Less: Paid during the year	(48,555,840)	(38,336,072)
	Balance as on 30 June, 2023	277,143,032	219,429,422
15.03	<b>Risk Fund-SRLFRRS</b>		
	Balance as on 01 July, 2022	9,783,197	5,999,892
	Add: Made during the year	4,642,857	4,693,305
		14,426,054	10,693,197
	Less: Paid during the year	(274,500)	(910,000)
	Balance as on 30 June, 2023	14,151,554	9,783,197
16.00	<b>Loan Loss Provision (LLP):</b>		
	Balance as on 01 July, 2022	149,273,746	114,084,789
	Add: Provision made during the year	191,882,117	35,188,957
		341,155,863	149,273,746
	Less: Adjustment with Capital Fund	-	-
	Less: Write off	21,572,070	-
	Balance as on 30 June, 2023	319,583,793	149,273,746



Notes	Particulars	Amount in Taka	
		2022-2023	2021-2022
<b>17.00</b>	<b>Members Savings Deposit:</b>		
	Balance as on 01 July, 2022	1,686,874,620	1,327,646,393
	Add: Collection during the year	1,346,005,401	1,024,679,955
	Add: Interest credited during the year	105,600,332	75,985,673
		<u>3,138,480,353</u>	<u>2,428,312,021</u>
	Less: Refund during the year	1,028,427,058	741,437,401
	Balance as on 30 June, 2023	<u>2,110,053,295</u>	<u>1,686,874,620</u>
<b>18.00</b>	<b>Loan from PKSF</b>		
	Balance as on 01 July, 2022	1,001,799,994	785,299,994
	Add: Received during the year	1,015,600,000	962,900,000
		<u>2,017,399,994</u>	<u>1,748,199,994</u>
	Less: Refund during the year	749,653,337	746,399,999
	Balance as on 30 June, 2023	<u>1,267,746,657</u>	<u>1,001,799,995</u>
	<b>Loan from PKSF</b>		
<b>18.01</b>	Loan from PKSF (Long term portion)	638,761,657	546,146,655
<b>18.02</b>	Loan from PKSF-Payable within a year	628,985,000	455,653,339
		<u>1,267,746,657</u>	<u>1,001,799,994</u>
<b>19.00</b>	<b>Loan From Commercial Bank</b>		
	Balance as on 01 July, 2022	460,629,379	503,759,620
	Add: Received during the year	1,136,000,000	280,000,000
		<u>1,596,629,379</u>	<u>783,759,620</u>
	Less: Refund during the year	494,503,168	323,130,241
	Balance as on 30 June, 2023	<u>1,102,126,211</u>	<u>460,629,379</u>
	Details of Loan from Commercial bank are as follows:		
<b>19.01</b>	Loan from Commercial bank (Long term portion)	681,963,306	201,259,628
<b>19.02</b>	Loan from Commercial bank (Short Term Portion)	420,162,905	259,369,751
	Balance as on 30 June, 2023	<u>1,102,126,211</u>	<u>460,629,379</u>
<b>20.00</b>	<b>Others Loans-Short Term</b>		
	Balance as on 01 July, 2022	52,259,769	-
	Add: Received during the year	447,000	127,590,518
		<u>52,706,769</u>	<u>127,590,518</u>
	Less: Refund during the year	52,000,000	75,330,749
	Balance as on 30 June, 2023	<u>706,769</u>	<u>52,259,769</u>
	Details are given below:		
	Staff Security Fund	176,000	174,000
	Karmi Kalyan Thabil	85,769	85,769
	Gratuity Fund	-	52,000,000
	Project Loan from Branch (RAISE)	445,000	-
	Balance as on 30 June, 2023	<u>706,769</u>	<u>52,259,769</u>
<b>21.00</b>	<b>Provision for Expenses:</b>		
	Balance as on 01 July, 2022	25,783,780	5,809,957
	Add: Made during the year	36,649,552	39,143,580
	Add: Adjustment during the year		
		<u>62,433,332</u>	<u>44,953,537</u>
	Less: Paid during the year	40,584,127	19,169,757
	Balance as on 30 June, 2023	<u>21,849,205</u>	<u>25,783,780</u>
	Details are given below:		
	Audit Fees	400,000	200,000
	Postage & Telephone Bill	263	4,429





Notes	Particulars	Amount in Taka	
		2022-2023	2021-2022
	Gas & Water Bill	(1,451)	-
	Income Tax	4,804,049	3,286,253
	News Paper Bill	672	624
	Office Rent & Dormitory Income	(120,000)	-
	Office Rent	73,800	-
	Salary Allowance	(3,600)	-
	Repair & Maintenance	75,105	22,205
	Traveling & Conveyance Exp.	44,324	570
	Water Bill	10,000	-
	Registration & Renewal Fee	2,095,601	1,472,706
	Education Allowance-Staff	3,600	-
	Education Scholarsheep(PKSF)	24,000	408,000
	Insurance claim	-	16,100
	Gratuity Fund Expenses	-	6,744,688
	Incentive received from PKSF,BD Rural WASH for HCD.	12,445,000	13,335,000
	Project Expenses (Enrich)	54,000	54,000
	Project Expenses (PACE)	200,000	200,000
	Project Expenses (PACE-AF)	54,854	-
	Project Expenses (RMTP)	444,600	-
	Project Expenses Advance (RAISE)	1,132,183	-
	Project Expenses (SEP)	-	20,000
	Project Expenses SRLFRRS(LRMP)	20,000	-
	Gratuity Fund Expenses (MHI)	92,205	19,205
	<b>Balance as on 30 June, 2023</b>	<b>21,849,205</b>	<b>25,783,780</b>

Center for Community Development Assistance (CCDA)  
Consolidated Fixed Assets Schedule  
As at June 30, 2023

Schedule-A

Tangible Assets		COST				DEPRECIATION				Written down value as at 30.06.2023	
		Balance as on 01.07.2022	Addition during the year	Disposal during the year	Balance as on 30.06.2023	% of P.A.	Balance as on 01.07.2022	Charged during the year	Disposal during the year		Balance as on 30.06.2023
<b>WDP</b>											
1	Furniture & Fixtures	12,590,624	2,306,749	70,918	14,826,455	10%	5,233,746	825,613	46,159	6,013,200	8,813,255
2	Equipment	9,038,050	1,729,673	45,536	10,722,187	10%	3,002,348	664,514	24,811	3,642,050	7,080,137
3	Computer	5,576,424	1,163,199	162,300	6,577,323	30%	3,401,480	756,875	161,207	3,997,148	2,580,175
4	Photocopier	215,000	-	-	215,000	10%	49,279	16,572	-	65,851	149,149
5	Vehicles	9,100,000	-	-	9,100,000	20%	4,315,592	956,882	-	5,272,474	3,827,526
6	Building	47,254,359	-	-	47,254,359	7.50%	13,349,450	2,543,099	-	15,892,549	31,361,810
7	Land	68,479,779	-	-	68,479,779	-	-	-	-	-	68,479,779
<b>Total</b>		<b>152,254,236</b>	<b>5,199,621</b>	<b>278,754</b>	<b>157,175,103</b>		<b>29,351,895</b>	<b>5,763,554</b>	<b>232,177</b>	<b>34,883,272</b>	<b>122,291,831</b>

Intangible Assets  
As at June 30, 2023

Sl. No.	Particular	Cost			Depreciation			Written down Value 30/06/2023		
		Balance as on 30/06/2022	Addition during the year	Less (Disposal/Write-off)	Balance as on 30/06/2022	Charged during the year	Less (Disposal/Write-off)			
08	Software (Micrfin-360)	2,817,000	120,000	-	2,937,000	33%	885,034	663,949	1,548,983	1,388,017
<b>Total</b>		<b>2,817,000</b>	<b>120,000</b>	<b>-</b>	<b>2,937,000</b>		<b>885,034</b>	<b>663,949</b>	<b>1,548,983</b>	<b>1,388,017</b>

CCDA-General

8	Land	35,000	-	-	35,000	-	-	14	-	-	35,000
9	Building	197,631	-	-	197,631	15%	197,539	3,764	-	197,553	78
10	Furniture & Fixture	395,363	-	-	395,363	10%	357,722	481	-	361,486	33,877
11	Construction/Maintenance & Extension	122,675	-	-	122,675	30%	121,073	86	-	121,554	1,121
12	Computer	43,000	-	-	43,000	30%	42,715	3,490	-	42,800	200
13	Equipment	498,706	-	-	498,706	10%	463,808	124	-	467,298	31,408
14	Clinical Equipment	52,842	-	-	52,842	20%	51,606	24	-	51,729	1,113
15	Bi-cycle	17,500	-	-	17,500	20%	17,381	486	-	17,404	96
16	Motor-Cycle	170,000	-	-	170,000	20%	167,572	8,467	-	168,057	1,943
<b>Total</b>		<b>1,532,717</b>	<b>-</b>	<b>-</b>	<b>1,532,717</b>		<b>1,419,415</b>	<b>8,467</b>	<b>-</b>	<b>1,427,882</b>	<b>104,835</b>





Tangible Assets

Schedule-A

Sl. No.	Particulars	COST			Balance as on 30.06.2023	Rate %	DEPRECIATION			Balance as on 30.06.2023	Written down value as at 30.06.2023
		Balance as on 01.07.2022	Addition during the year	Disposal during the year			Charged during the year	Disposal during the year			
<b>MHI:</b>											
17	Furniture	36,815	-	-	36,815	10%	16,452	2,036	-	18,488	18,327
18	Accessories & Instruments	184,806	21,000	-	205,806	30%	121,823	25,195	-	147,017	58,789
19	Fan	7,900	-	-	7,900	10%	3,730	417	-	4,147	3,753
20	Clinic Machine (Ultra Sound)	710,000	1,038,700	-	1,748,700	30%	700,190	2,943	-	703,133	1,045,567
21	Generator	31,745	-	-	31,745	30%	26,409	1,601	-	28,009	3,736
22	Clinic Machine (ECG)	81,035	-	-	81,035	30%	62,065	5,691	-	67,756	13,279
23	AC	62,500	-	-	62,500	30%	42,135	6,110	-	48,245	14,256
	<b>Total</b>	<b>1,114,801</b>	<b>1,059,700</b>	<b>-</b>	<b>2,174,501</b>	<b>-</b>	<b>972,802</b>	<b>43,992</b>	<b>-</b>	<b>1,016,794</b>	<b>1,157,707</b>

CCDA-General (VCDP-Prawn Culture Extension)

24	Furniture	20,000	-	-	20,000	10%	20,000	-	-	20,000	-
25	Motor Cycle	224,900	-	-	224,900	20%	192,172	6,546	-	198,718	26,182
26	Bicycle	5,000	-	-	5,000	20%	5,000	-	-	5,000	-
27	Water Purifying Machine	140,400	-	-	140,400	30%	129,919	3,144	-	133,063	7,337
	<b>Total</b>	<b>390,300</b>	<b>-</b>	<b>-</b>	<b>390,300</b>	<b>-</b>	<b>347,091</b>	<b>9,690</b>	<b>-</b>	<b>356,781</b>	<b>33,519</b>

VCDP (Prawn Hatchery)

28	Hatchery Building & Others	15,013,146	-	-	15,013,146	7.50%	7,046,987	597,462	-	7,644,449	7,368,697
29	Furniture	90,000	-	-	90,000	10%	60,820	2,918	-	63,738	26,262
30	Equipment	1,559,350	-	-	1,559,350	10%	1,034,023	52,533	-	1,086,556	472,794
	<b>Total</b>	<b>16,662,496</b>	<b>-</b>	<b>-</b>	<b>16,662,496</b>	<b>-</b>	<b>8,141,830</b>	<b>652,913</b>	<b>-</b>	<b>8,794,743</b>	<b>7,867,753</b>

PACE (Promoting Agricultural Commercialization And Enterprises)

31	Motor-Cycle	238,144	-	-	238,144	20%	116,214	24,386	-	140,600	97,544
32	Computer	73,900	-	-	73,900	30%	49,186	7,414	-	56,600	17,300
33	Printer	8,500	-	-	8,500	30%	5,657	853	-	6,510	1,990
34	Scanner	5,200	-	-	5,200	30%	3,461	522	-	3,983	1,217
35	Shallow Machin	11,800	-	-	11,800	30%	7,854	1,184	-	9,038	2,762
36	Fan	11,000	-	-	11,000	30%	7,322	1,103	-	8,425	2,575
37	Gas Stove & Cylinder	4,990	-	-	4,990	30%	3,279	513	-	3,792	1,198
38	Camara Microscop	161,820	-	-	161,820	30%	78,095	25,118	-	103,213	58,608
39	Wall placement	457,651	-	-	457,651	7.50%	95,442	27,165	-	122,607	335,044
40	Furniture	23,000	-	-	23,000	10%	6,233	1,677	-	7,910	15,090
41	Camara DSLR	66,192	-	-	66,192	30%	18,368	14,347	-	32,715	33,477
42	Camara CCTV	346,436	-	-	346,436	30%	96,136	75,090	-	171,226	175,210
43	Multimedia Projector	106,219	-	-	106,219	30%	29,476	23,023	-	52,499	53,720
	<b>Total</b>	<b>1,514,852</b>	<b>-</b>	<b>-</b>	<b>1,514,852</b>	<b>-</b>	<b>516,772</b>	<b>202,395</b>	<b>-</b>	<b>719,117</b>	<b>795,735</b>



Tangible Assets		COST				DEPRECIATION				Written down value as at 30.06.2023	
		Balance as on 01.07.2022	Addition during the year	Disposal during the year	Balance as on 30.06.2023	% of Depreciation	Balance as on 01.07.2022	Charged during the year	Disposal during the year		Balance as on 30.06.2023
<b>CCDA-General (EGCSP in WSS Project)</b>											
44	Computer	-	-	-	-	30%	-	-	-	-	900
45	Fan	2,940	-	-	2,940	10%	1,940	100	-	2,040	5,551
46	Table	18,132	-	-	18,132	10%	11,964	617	-	12,581	2,449
47	Chair	8,000	-	-	8,000	10%	5,279	272	-	5,551	3,909
48	Vehicle	29,120	-	-	29,120	20%	24,234	977	-	25,211	12,809
<b>Total</b>		<b>58,192</b>	<b>-</b>	<b>-</b>	<b>58,192</b>	<b>-</b>	<b>43,417</b>	<b>1,966</b>	<b>-</b>	<b>45,383</b>	<b>-</b>

<b>CCDA-General (AMR-Asserting Migrant Rights)</b>											
49	Computer & Accessories	111,535	-	-	111,535	30%	101,038	3,149	-	104,187	7,348
50	Furniture	17,400	-	-	17,400	10%	9,523	788	-	10,310	7,090
51	Equipment	5,651	-	-	5,651	10%	3,249	240	-	3,489	2,162
<b>Total</b>		<b>134,586</b>	<b>-</b>	<b>-</b>	<b>134,586</b>	<b>0</b>	<b>113,810</b>	<b>4,177</b>	<b>-</b>	<b>117,987</b>	<b>16,599</b>

<b>CCDA- General SEEM (Social Economic Exclusion &amp; Migration)</b>											
52	Laptop & Accessories	36,395	-	-	36,395	30%	23,912	3,745	-	27,657	8,738
53	Printer	8,900	-	-	8,900	30%	5,847	916	-	6,763	2,138
54	Almira	12,000	-	-	12,000	20%	5,856	1,229	-	7,085	4,915
55	Table	15,000	-	-	15,000	10%	4,065	1,094	-	5,159	9,842
56	Chair	5,600	-	-	5,600	10%	1,518	408	-	1,926	3,674
57	Fan	3,000	-	-	3,000	10%	813	219	-	1,032	1,968
<b>Total</b>		<b>80,895</b>	<b>-</b>	<b>-</b>	<b>80,895</b>	<b>-</b>	<b>42,011</b>	<b>7,610</b>	<b>-</b>	<b>49,621</b>	<b>31,274</b>

<b>CCDA-SEF(Sustainable Enterprise Project)</b>											
58	Computer & Accessories	139,399	63,948	-	203,347	30%	71,094	30,084	-	101,177	102,170
59	Printer & Scanner	17,400	-	-	17,400	30%	8,874	2,558	-	11,432	5,968
60	Camera	41,000	-	-	41,000	30%	20,910	6,027	-	26,937	14,063
61	Furniture	115,000	-	-	115,000	10%	11,500	10,350	-	21,850	93,150
62	Tab	-	42,246	-	42,246	30%	-	6,337	-	6,337	35,909
<b>Total</b>		<b>312,799</b>	<b>106,194</b>	<b>-</b>	<b>418,993</b>	<b>-</b>	<b>112,378</b>	<b>55,356</b>	<b>-</b>	<b>167,733</b>	<b>251,260</b>

<b>CCDA-SRLFRS (LRMP)</b>											
63	Computer & Accessories	-	149,000	-	149,000	30%	-	3,725	-	3,725	145,275
64	Equipment	-	60,000	-	60,000	10%	-	-	-	-	60,000
65	Vehicle (Motorcycle)	-	152,500	-	152,500	20%	-	2,542	-	2,542	149,958
<b>Total</b>		<b>-</b>	<b>361,500</b>	<b>-</b>	<b>361,500</b>	<b>-</b>	<b>-</b>	<b>6,267</b>	<b>-</b>	<b>6,267</b>	<b>355,233</b>
<b>Grand-Total</b>		<b>174,055,875</b>	<b>6,727,015</b>	<b>278,754</b>	<b>180,504,136</b>	<b>-</b>	<b>41,061,369</b>	<b>6,756,387</b>	<b>232,177</b>	<b>47,585,579</b>	<b>132,918,557</b>





**Capital Reserve Fund FDR**

Jamuna Bank Limited	66459	8,165,703	3,233	66459	7,770,607	3,966
Jamuna Bank Limited	39172	-	-	39172	10,000,000	1,471
Jamuna Bank Limited	39149	-	-	39149	10,000,000	1,471
NRBC Bank Limited	00191	3,642,752	9,338	00191	3,463,964	8,068
NRBC Bank Limited	00314	-	-	00314	6,353,709	3,727
NRBC Bank Limited	00539	5,748,669	8,332	00539	5,499,795	6,761
NRBC Bank Limited	00305	5,753,344	8,339	00305	5,496,746	6,757
NRBC Bank Limited	00306	8,630,016	12,546	00306	8,245,119	10,173
Trust Bank Limited	04164	10,512,323	13,817	04164	10,230,897	5,306
Southeast Bank Limited	42079	10,395,567	2,646	42079	10,000,000	1,286
Sonali Bank Limited	01324	-	-	01324	10,000,000	1,348
Sonali Bank Limited	01323	-	-	01323	10,000,000	1,348
Sonali Bank Limited	01322	-	-	01322	10,000,000	1,348
Janata Bank Limited	91317	18,861,021	5,103	91317	18,000,000	2,400
NCC Bank Limited	40636	10,381,920	153,022	40636	10,000,000	1,225
ONE Bank Limited	00167	10,359,383	140,638	00167	10,000,000	1,471
Sonali Bank Limited	01543	51,090,884	69,833	01543	-	-
SBAC Bank Ltd.	17011	5,161,407	2,975	17011	-	-
Jamuna Bank Ltd.	37916	5,000,000	7,433	37916	-	-
Jamuna Bank Ltd.	37927	5,000,000	7,433	37927	-	-
Mutual Trust Bank LTD	04837	5,000,000	6,933	04837	-	-
Mutual Trust Bank LTD	04846	5,000,000	6,933	04846	-	-
Southeast Bank,	01216	5,000,000	8,363	01216	-	-
Southeast Bank	01217	5,000,000	8,363	01217	-	-
SBAC Bank Limited	16307	-	-	16307	7,500,000	3,582
<b>Sub- Total</b>		<b>178,702,989</b>	<b>475,281</b>		<b>152,560,836</b>	<b>61,708</b>

**Stationery Fund FDR**

CCDA Stationery Fund	8981	1,342,790	14,646	8981	1,279,932	-
CCDA Stationery Fund	4848	1,280,969	15,550	4848	1,218,440	-
CCDA Stationery Fund	8101	1,217,646	8,245	8101	1,153,703	-
<b>Sub- Total</b>		<b>3,841,405</b>	<b>38,441</b>		<b>3,652,075</b>	

<b>Grand Total</b>		<b>398,222,525</b>	<b>1,345,690</b>		<b>318,827,602</b>	<b>254,908</b>
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Center for Community Development Assistance (CCDA)  
Consolidated Capital Fund Schedule  
As on June 30, 2023

Schedule-C

This represents excess/(deficit) of income over expenditures accumulated up to 30-06-2023

Particulars	Balance as on 30.06.2022	Transfer to reserve fund	Surplus for the year	Prior year adjustment	Balance as on 30.06.2023	Balance as on 30- 06-2022
WDP	1,336,423,691	(39,640,677)	430,184,684	5,269,406	1,732,237,104	1,336,423,691
NFPE	238,514	-	-	-	238,514	238,514
MHI	401,047	-	(301,421)	(4,589)	95,037	401,047
CCDA-General	(37,790)	-	(27,000)	(24,239)	(89,029)	(37,790)
Stationery Fund	4,736,087	-	549,528	16,628	5,302,243	4,736,087
VCDP	123,567	-	-	-	123,567	123,567
VCDP (Prawn Hatchery)	(3,500,923)	-	909,297	64	(2,591,562)	(3,500,923)
PACE	564,996	-	(204,006)	-	360,990	564,996
PACE-AF	(5,409,881)	-	(5,216,976)	-	(10,626,857)	(5,409,881)
Enrich Project	(2,601,612)	-	(868,916)	9,174	(3,461,354)	(2,601,612)
EGCP in WSS Project	27,000	-	-	-	27,000	27,000
AMR	106,980	-	-	-	106,980	106,980
DIISP	609,623	-	11,276	2,967	623,866	609,623
SEEM	48,990	-	-	-	48,990	48,990
RMTP	-	-	3,246,419	-	3,246,419	-
RAISE	-	-	(6,423,555)	-	(6,423,555)	-
SEP	(702,966)	-	(4,025,088)	-	(4,728,054)	(702,966)
SRLFRRS	1,592,895	-	(1,547,954)	-	44,941	1,592,895
SIMS	783,888	-	244,594	-	1,028,482	783,888
Capital Reserve Fund	133,644,821	39,640,677	-	-	173,285,498	133,644,821
<b>Total</b>	<b>1,467,048,928</b>	<b>-</b>	<b>416,530,880</b>	<b>5,269,411</b>	<b>1,888,849,219</b>	<b>1,467,048,928</b>

