

**AUDIT REPORT  
AND  
FINANCIAL STATEMENTS  
OF**

**PROCHESTA  
KULaura, MOULVIBAZAR**

**(CONSOLIDATED)**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019**

**A B SAHA & CO**  
Chartered Accountants  
78, Motijheel C/A (6th Floor)  
Dhaka-1000

Phone-9568602, 8333581  
Mobile: 01730-710415, 01962-677611

FAX: 880-2-9568602

E-mail: [absahaco@gmail.com](mailto:absahaco@gmail.com)  
[absaha415@gmail.com](mailto:absaha415@gmail.com)

**PROCHESTA  
KULAURA, MOULVIBAZAR**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019**

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## AUDITORS' REPORT

We have audited the annexed Consolidated Financial Statements of "Prochesta" Prithimpasha, Kulaura, Moulvibazar for the year ended 30<sup>th</sup> June, 2019 with books, vouchers, registers and other relevant papers and documents as maintained and produced to us at the time of our audit.

### **Management's responsibility for the financial statement**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Accounting Standard (IAS)/International Financial Reporting Standard (IFRS) and other applicable laws and regulations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standard on Auditing (ISA). Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence supporting the amounts and disclosures in the Financial Statements. The procedure selected depends on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of Financial Statements.

We believe that the audit evidences we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Opinion:**

In our opinion, the Financial Statements prepared in accordance with International Accounting Standard(IAS) exhibit, in all material respect, a true and fair view of the State of Affairs of Prochesta as at 30<sup>th</sup> June, 2019 and the result of its activities for the year ended on that date and comply with all applicable laws and regulations.

We further report that:

- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- ii) In our opinion, proper books of account, as required under the usual accounting practice, have been kept by Prochesta so far as it appeared from our examination of those books; and
- iii) The Financial Statements dealt with by this report are in agreement with the books of account.

**PROCHESTA  
PRITHIMPASHA, KULaura  
MOULVIBAZAR**

**STATEMENT OF FINANCIAL POSITION (Consolidated)  
AS ON 30TH JUNE, 2019**

<u>PARTICULARS</u>	<u>NOTE</u>	<u>AMOUNT 30.06.2019</u>	<u>AMOUNT 30.06.2018</u>
<b>A. <u>FIXED ASSETS:</u></b>	4	4,328,189.16	4,590,988.22
<b>B. <u>CURRENT ASSETS:</u></b>		<b>1,646,751.22</b>	<b>1,558,261.34</b>
Loan to Beneficiary/Staff	5	698,106.00	698,106.00
Advance	6	-	(2,510.00)
Cash in hand		11,361.00	3,842.00
Cash at Bank	7	111,348.22	30,887.34
Loan to Project	8	811,436.00	811,436.00
Loan Paid to GF	9	14,500.00	14,500.00
Receivable		-	2,000.00
<b>C. <u>CURRENT LIABILITIES:</u></b>		<b>4,329,394.00</b>	<b>3,878,137.00</b>
Loan form ED	10	2,461,959.00	2,000,342.00
Loan received from H/O	11	1,826,575.00	1,826,575.00
Loan From SGF		-	4,000.00
Loan from PCCH		-	6,360.00
Loan from VGD	12	-	-
Loan Received from PTC	13	40,860.00	40,860.00
<b>D. NET CURRENT ASSETS (B-C)</b>		<b>(2,682,642.78)</b>	<b>(2,319,875.66)</b>
<b>E. TOTAL ASSETS (A+D)</b>		<b>Tk. 1,645,546.38</b>	<b>2,271,112.56</b>
<b>F. <u>REPRESENTED BY:</u></b>			
Fund Account	14	1,645,546.38	2,271,112.56
		<b>Tk. 1,645,546.38</b>	<b>2,271,112.56</b>

As per our annexed report of even date

Dated, Dhaka

**26 AUG 2019**

*A B SAHA & CO.*  
**A B SAHA & CO.**  
Chartered Accountants





**PROCHESTA  
PRITHIMPASHA, KULaura  
MOULVIBAZAR**

**STATEMENT OF INCOME AND EXPENDITURE (Consolidated)  
FOR THE PERIOD FROM 01ST JULY, 2018 TO 30TH JUNE, 2019**

<u>PARTICULARS</u>	<u>NOTE</u>	<u>AMOUNT 2018-2019</u>	<u>AMOUNT 2017-2018</u>
<b>A. INCOME:</b>			
Fund received form Donor	15	18,640,170.00	6,946,618.00
Accomodation		5,460.00	-
Bank Interest		48,215.09	16,002.62
Donation		-	14,000.00
Center Operation Cost BLP		87,000.00	-
Food Bill		4,170.00	14,250.00
Office Rent Income		123,533.00	60,065.00
Projector Rent		25,000.00	925.00
Sale of tree plant		104,692.00	198,214.00
Sale of other items		13,550.00	-
Venue Rent		-	2,850.00
		<b>Tk. 19,051,790.09</b>	<b>7,252,924.62</b>
<b>B. EXPENDITURE:</b>			
Administrative Cost		23,500.00	-
Head Office Monitoring Cost		25,100.00	-
Bank charge		14,440.54	9,634.00
Education Material		2,569,400.00	-
Fuel/Elec. Bill		435,000.00	-
Center Rent 50%		435,000.00	-
Center Operation cost		522,000.00	-
Subscription		5,000.00	2,500.00
Donation		-	14,000.00
Depreciation		278,324.05	306,559.00
Electricity Bill		23,603.00	18,848.00
Entertainment		6,280.00	3,169.00
Project Expenses		10,748,053.00	-
Day observation		-	3,718.00
Other Expenses		-	10,080.00
Office Maintenance Cost		42,021.00	54,165.00
Office Rent		133,022.00	74,600.00
Printing, Photocopy & Stationery		86,498.00	56,396.00
Program cost		-	351,011.00
Salary /Honorarium & Bonus		3,355,629.00	2,995,739.50
Telephone & Postage		60,751.00	32,495.00
Training Expenditure		-	983,602.00
Travel & Conveyance		171,132.00	102,685.00
		<b>18,934,753.59</b>	<b>5,019,201.50</b>
<b>C. Excess of Income over Expenditure (A-B)</b>			
		<b>117,036.50</b>	<b>2,233,723.12</b>
		<b>Tk. 19,051,790.09</b>	<b>7,252,924.62</b>

As per our annexed report of even date

*A B SAHA & CO*  
**A B SAHA & CO**  
Chartered Accountants



**PROCHESTA  
PRITHIMPASHA, KULaura  
MOULVIBAZAR**

**STATEMENT OF RECEIPTS AND PAYMENTS (Consolidated)  
FOR THE PERIOD FROM 1ST JULY, 2018 TO 30TH JUNE, 2019**

<u>PARTICULARS</u>	<u>AMOUNT</u> <u>2018-2019</u>	<u>AMOUNT</u> <u>2017-2018</u>
<b>A. <u>OPENING BALANCE:</u></b>	<b>34,373.66</b>	<b>51,430.22</b>
Cash in Hand	3,842.00	455.00
Cash at Bank	30,531.66	50,975.22
<b>B. <u>RECEIPTS:</u></b>	<b>21,851,745.09</b>	<b>8,004,889.62</b>
Accommodation	5,460.00	-
Bank Interest	48,215.09	16,002.62
Donation	-	14,000.00
Fund received from donor	18,723,485.00	6,946,618.00
Loan refund from PTC	-	26,080.00
Loan Received from PCCH	-	6,360.00
Loan Received from Prochesta GF	-	25,000.00
Loan refund from G F	-	-
Loan refund from CLC	-	-
Loan Received from VGD	-	8,500.00
Center Operation Cost BLP	87,000.00	-
Food Bill	4,170.00	14,250.00
Loan Refund from PHRPBD	-	25,000.00
Loan Received from ED	2,716,640.00	654,025.00
Loan Refund from Staff	-	7,000.00
Office Rent Income	123,533.00	60,065.00
Projector Rent	25,000.00	925.00
Sale of tree plant	104,692.00	198,214.00
Sale of others	13,550.00	-
Venue Rent	-	2,850.00
<b>Total (A+B)</b>	<b>Tk. 21,886,118.75</b>	<b>8,056,319.84</b>
<b>C <u>PAYMENTS:</u></b>	<b>21,763,409.53</b>	<b>8,021,590.50</b>
Administrative Cost	23,500.00	-
Advertisement	-	-
Head Office Monitoring Cost	25,100.00	-
Bank charge	14,440.53	9,634.00
Fuel/Elec Bill	435,000.00	-





Center Rent 50%	435,000.00	-
Center Operation cost	522,000.00	-
Fund Refund	83,315.00	-
Subscription	5,000.00	2,500.00
Electricity Bill	23,603.00	18,848.00
Entertainment	6,280.00	3,169.00
Land & Building	-	240,782.00
Fund Transfer	2,753,459.00	2,710,946.00
Furniture & Fixture	15,525.00	-
Loan Refund to ED	254,681.00	287,500.00
Loan paid to PPHRPBD	-	25,000.00
Loan Refund to Prochesta GF	-	25,000.00
Loan refund to PTC	-	19,720.00
Donation	-	14,000.00
Office Maintenance Cost	42,021.00	54,165.00
Office Rent	133,022.00	74,600.00
Day observation	-	3,718.00
Other expenses	-	10,080.00
Printing, Photocopy & Stationery	86,498.00	56,396.00
Program cost	-	351,011.00
Project Expenses	10,748,053.00	-
Salary /Honorarium & Bonus	3,355,629.00	2,995,739.50
Telephone & Postage	60,751.00	32,495.00
Training Expenditure	-	983,602.00
Education Material	2,569,400.00	-
Travel & Conveyance	171,132.00	102,685.00
<b>D. CLOSING BALANCE</b>	<b>122,709.22</b>	<b>34,729.34</b>
Cash in Hand	11,361.00	3,842.00
Cash at Bank	111,348.22	30,887.34
<b>Total ( C+D)</b>	<b>Tk. 21,886,118.75</b>	<b>8,056,319.84</b>

As per our annexed report of even date

*A B SAHA & CO*  
**A B SAHA & CO**  
Chartered Accountants

Note: Since Pro-CLC Project has been closed, the remaining balance of Tk. 355.68 has been adjusted in the accounts.



**PROCHESTA**  
**KULAURA, MOULVIBAZAR**

**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 01ST JULY, 2018 TO 30TH JUNE, 2019**

**01. Background of Organization:**

PROCHESTA is a non-political and non-profit making voluntary organization. It was established in June, 1996 at Prithimpasha, Kulaura, Moulvibazar. The organization owns a legal authority to operate its activities in the country through necessary registration under relevant government agencies like Department of social service, Directorate of Youth Development and NGO Affairs Bureau. The organization was established to achieve a mandate of establishment of a society of economically self-reliant, socially peaceful and empowered. The organization is implementing its development activities through rural people who are so stressed, landless and socially destitute.

**02. OBJECTIVES:**

The overall objectives of the organization are as under:

- a. To organize economically vulnerable rural people around village based groups towards activating self-reliance through implementing sustainable development.
- b. To provide non formal adult and child education.
- c. To aware people on sanitation and ensuring safe drinking water and hygienic latrines.
- d. To provide agricultural support in rural areas.
- e. To provide technical and credit support to the farmers.
- f. To assist the poor people in building up their village and union based generation institute.

**03. ACCOUNTING SYSTEM AND POLICIES:**

The Financial Statements have been prepared in accordance with International Accounting Standard (BAS) on cash basis under historical cost convention. Provisions and accruals are not taken into the accounts except otherwise noted in this report. Fixed assets are stated at cost less accumulated depreciation.





4. **FIXED ASSETS: Tk. 4,328,189.16**

The above balance has been arrived at as under:

<u>Particulars</u>	Amount	Amount
	<u>2018-2019</u>	<u>2017-2018</u>
Balance as on 01.07.2018	9,186,277.60	8,945,495.60
Adjustments	-	-
Addition during the Year	15,525.00	240,782.00
	<u>9,201,802.60</u>	<u>9,186,277.60</u>
Less: Accumulated Depreciation	4,873,613.44	4,595,289.38
<b>Balance as on 30.06.2019</b>	<b>Tk. <u>4,328,189.16</u></b>	<b><u>4,590,988.22</u></b>

Details have been shown in "Annexure-"A"

5. **LOAN TO BENEFICIARY/STAFF: Tk. 698,106.00**

This is made up as follows:

<u>Particulars</u>	Amount	Amount
	<u>2018-2019</u>	<u>2017-2018</u>
Balance as on 01.07.2018	698,106.00	705,106.00
Add: Disbursed during the Year:		
Beneficiaries	-	-
Staff	-	15,000.00
	<u>698,106.00</u>	<u>705,106.00</u>
Less: Realized during the Year:		
Beneficiaries	-	-
Staff	-	7,000.00
<b>Balance as on 30.06.2019</b>	<b>Tk. <u>698,106.00</u></b>	<b><u>698,106.00</u></b>

6. **ADVANCE ACCOUNT: Tk. 0.00**

Break up of the above amount is given below:

<u>Particulars</u>	Amount	Amount
	<u>2018-2019</u>	<u>2017-2018</u>
Balance as on 01.07.2018	(2,510.00)	(2,510.00)
Addition during the Year	-	-
	<u>(2,510.00)</u>	<u>(2,510.00)</u>
Adjustment during the Year	2,510.00	-
<b>Balance as on 30.06.2019</b>	<b>Tk. <u>-</u></b>	<b><u>(2,510.00)</u></b>



7. **CASH AT BANK: Tk. 111,348.22**

Break up of the above amount is given below:

<u>Sl No</u>	<u>Project Name</u>	<u>Amount</u> <u>2018-2019</u>	<u>Amount</u> <u>2017-2018</u>
1	Mother A/C	13,647.75	14,011.81
2	General Fund	5,551.75	2,804.27
3	PTC	3,338.41	338.61
4	PHRPBD	80,430.77	5,785.59
5	Pro CLC	-	355.68
6	Plan IE	-	732.88
7	IGA-Prochesta	107.50	6,858.50
8	BLP	2,141.01	
9	Pro-FR	6,131.03	
<b>Balance as on 30.06.2019</b>		<b>Tk. 111,348.22</b>	<b>30,887.34</b>

8. **LOAN TO PROJECT: Tk. 811,436.00**

Break up of the above amount is given below:

<u>Particulars</u>	<u>Amount</u> <u>2018-2019</u>	<u>Amount</u> <u>2017-2018</u>
Balance as on 01.07.2018	811,436.00	811,436.00
Add: Paid during the Year	-	25,000.00
	<b>811,436.00</b>	<b>811,436.00</b>
Less: Realised during the Year	-	25,000.00
<b>Balance as on 30.06.2019</b>	<b>Tk. 811,436.00</b>	<b>811,436.00</b>

9. **LOAN PAID TO GF: Tk. 14,500.00**

Break up of the above amount is given below:

<u>Particulars</u>	<u>Amount</u> <u>2018-2019</u>	<u>Amount</u> <u>2017-2018</u>
Balance as on 01.07.2018	14,500.00	53,000.00
Addition during the Year	-	82,000.00
	<b>14,500.00</b>	<b>135,000.00</b>
Less: Adjustment during the Year	-	120,500.00
<b>Balance as on 30.06.2019</b>	<b>Tk. 14,500.00</b>	<b>14,500.00</b>





10. **LOAN FROM ED: Tk. 2,461,959.00**

Break up of the above amount is given below:

<u>Particulars</u>	Amount	Amount
	<u>2018-2019</u>	<u>2017-2018</u>
Balance as on 01.07.2018	2,000,342.00	1,633,817.00
Add: Received during the Year	2,716,640.00	654,025.00
	<b>4,716,982.00</b>	<b>2,287,842.00</b>
Less: Refund during the Year	254,681.00	287,500.00
Less: Loan treated as grant	2,000,342.00	
<b>Balance as on 30.06.2019</b>	<b>Tk. 2,461,959.00</b>	<b>2,000,342.00</b>

11. **LOAN FROM H/O: Tk. 1,826,575.00**

Break up of the above amount is given below:

<u>Particulars</u>	Amount	Amount
	<u>2018-2019</u>	<u>2017-2018</u>
Balance as on 01.07.2018	1,826,575.00	1,946,399.00
Add: Received during the Year	-	22,576.00
	<b>1,826,575.00</b>	<b>1,968,975.00</b>
Less: Refund during the Year	-	142,400.00
<b>Balance as on 30.06.2019</b>	<b>Tk. 1,826,575.00</b>	<b>1,826,575.00</b>

12. **LOAN FROM VGD: Tk. 0.00**

Break up of the above amount is given below:

<u>Particulars</u>	Amount	Amount
	<u>2018-2019</u>	<u>2017-2018</u>
Balance as on 01.07.2018	-	89,000.00
Add: Received during the Year		8,500.00
	-	97,500.00
Less: Adjustment during the Year		97,500.00
<b>Balance as on 30.06.2019</b>	<b>Tk. -</b>	<b>-</b>



**13 LOAN FROM PTC: Tk. 40,860.00**

Break up of the above amount is given below:

<u>Particulars</u>	<u>Amount</u>	
	<u>2018-2019</u>	<u>2017-2018</u>
Balance as on 01.07.2018	40,860.00	34,500.00
Add: Received during the Year		26,080.00
	<b>40,860.00</b>	<b>60,580.00</b>
Less: Refund during the Year		19,720.00
<b>Balance as on 30.06.2019</b>	<b>Tk. 40,860.00</b>	<b>40,860.00</b>

**14. FUND ACCOUNT: Tk. 1,645,546.38**

Break up of the above amount is given below:

<u>Particulars</u>	<u>Amount</u>	
	<u>2018-2019</u>	<u>2017-2018</u>
Balance as on 01.07.2018	2,271,112.56	2,650,859.22
Add: Loan from ED treated as grant	2,000,342.00	
Add: Adjustments for PCCH	6,360.00	-
Add: Adjustment of Advance	2,510.00	-
Add: Adjustments for SGF	4,000.00	97,500.00
Add: Excess of expenditure over income	117,036.50	2,233,723.12
	<b>4,401,361.06</b>	<b>4,982,082.34</b>
Less: Fund refund/Transfer	2,753,459.00	2,710,946.00
Less: Adjustment of Closing project balance	355.68	23.78
Less: Adjustments of receivable	2,000.00	-
<b>Balance as on 30.06.2019</b>	<b>Tk. 1,645,546.38</b>	<b>2,271,112.56</b>

**15. FUND RECEIVED FORM DONOR: Tk. 18,640,170.00**

Break up of the above amount is given below:

<u>Sl No</u>	<u>Project Name</u>	<u>Amount</u>
		<u>2018-2019</u>
1	Mother A/C	241,729.00
2	General Fund	2,885,515.00
3	PHRPBD	2,812,463.00
4	Plan IE	2,511,730.00
5	Pro-FR	8,581,848.00
6	BLP	1,690,200.00
		<b>18,723,485.00</b>
Less: Fund Refund		83,315.00
		<b>Tk. 18,640,170.00</b>





**PROCHESTA  
PRITHIMPASHA, KULaura  
MAULVIBAZER**

**PROJECT WISE STATEMENT OF RECEIPTS AND PAYMENTS  
For the Period from 01.07.2018 to 30.06.2019**

Particulars	Plan IE	Pro-FR	G-F	IGA-Prochesta	Mother A/c	PHRPBD	P.T.C	BLP	Total
<b>Opening Balance:</b>									
Cash in Hand:									
Cash at Bank:	732.88	-	2,804.27	3,058.00		778.00	6.00		3,842.00
Petty Cash				6,858.50	14,011.81	5,785.59	338.61		30,531.66
<b>Fund :</b>									
Fund Received From Doner:	2,511,750.00	8,581,848.00	2,885,515.00		241,729.00	2,812,463.00		1,690,200.00	18,723,485.00
Office Rent			119,402.00						119,402.00
Warehouse - Partner							4,131.00		4,131.00
Center Operation Cost BLP			87,000.00						87,000.00
Bank Interest	11,530.67	10,412.71	1,866.48	70.33	785.62	18,946.18	107.80	4,495.30	48,215.09
Other Income			900.00				4,650.00		5,550.00
<b>Loan account-</b>									
Loan received from ED			334,040.00				46,600.00	2,336,000.00	2,716,640.00
Sale of Tree plant				104,692.00					104,692.00
Sale of Fish			8,000.00				5,460.00		8,000.00
Accommodation							25,000.00		5,460.00
Projector Rent							4,170.00		25,000.00
Food							90,463.41	4,030,695.30	4,170.00
<b>Total</b>	<b>2,523,993.55</b>	<b>8,592,260.71</b>	<b>3,439,527.75</b>	<b>114,678.83</b>	<b>256,526.43</b>	<b>2,837,972.77</b>			<b>21,886,118.75</b>
<b>Particulars</b>									
<b>Project Expenses</b>									
<b>Plan IE-1</b>									
ED Salary	158,106.00								158,106.00
PC Salary	568,698.00								568,698.00
Acct Salary	182,806.00								182,806.00
O S Salary	31,382.00								31,382.00
Field S. Salary	89,051.00								89,051.00
Field Co. Salary	141,934.00								141,934.00
Mobile Bill TPC	5,850.00								5,850.00
Internet Bill TPC	5,124.00								5,124.00
Domestic Travel	12,272.00								12,272.00
Local Travel	19,431.00								19,431.00
Office rent	48,000.00								48,000.00
Stationery	16,093.00								16,093.00
Electricity Bill	6,000.00								6,000.00
Telephone	3,600.00								3,600.00







1.1.9.3 Meeting with stakeholder							2,026.00		2,026.00
Other need-based activities of SHGs							10,199.00		10,199.00
Support for Rehabilitation services							2,313.00		2,313.00
Support for sharing of learning and networking							2,483.00		2,483.00
Support for advocacy and sensitization activities (including SHG community)							42,717.00		42,717.00
Strengthening community protection mechanisms							12,628.00		12,628.00
Strengthening local government and community in terms of disability inclusion							12,941.00		12,941.00
Disability inclusion orientation for 44 community clinics and community support groups							143,306.00		143,306.00
Capacity development and support for different project stakeholders on disability inclusion							19,285.00		19,285.00
Mental health outreach camps with district and community health workers and support for monitoring and medicine							1,200.00		1,200.00
Capacity development and support to create environment for inclusive education							1,242,988.00		1,242,988.00
Strengthen the collaboration between SHGs, local government and local education authority to improve access and quality of education							49,597.00		49,597.00
Project Contact / Management (Partial) (1 person)							166,562.00		166,562.00
Accountant (Partial) (1 person)							128,250.00		128,250.00
Community Mobiliser (1 person)							203,950.00		203,950.00
Field facilitator - Education (1 person)							208,667.00		208,667.00
Community Disability Resource Person (1 person)							270,868.00		270,868.00
5.7.1 Stationery photocopy Maintenance							31,200.00		31,200.00
5.7.2-Communications							22,900.00		22,900.00
5.7.3-Office rent							56,022.00		56,022.00
5.7.4-Utility							7,560.00		7,560.00
5.7.5-Newspaper							3,560.00		3,560.00
Transport/ Conveyance for local field							49,913.00		49,913.00
Organizaition Meeting							3,515.00		3,515.00
8.2.1- Furniture							15,525.00		15,525.00
8.2.2- Furniture Maintenance							2,718.00		2,718.00
Bank charge							4,064.00		4,064.00
Prochesta Training Center-6									
Staff Salary -							85,860.00		85,860.00
Bank Charge							1,265.00		1,265.00
Prochesta-BLP									
BLP center establishment cost									
Sign Board								174,000.00	174,000.00
Lock & Key								29,000.00	29,000.00
Seating mat for learners 50% center								174,000.00	174,000.00
Black board 50% center								116,000.00	116,000.00
lantern 50% center								174,000.00	174,000.00
Register book 2 shift								52,200.00	52,200.00







**PROCHESTA**  
**PRITHIMPASHA, KULAURA**  
**MAULVIBAZER**

Annexure-"A"

**SEHEDULE OF FIXED ASSETS**

AS AT 30TH JUNE, 2019

Sl No	Name of Assets	Cost		Rate of Dep %	Balance as on 30.06.2019	Depreciation		Written down value as on 30.06.2019
		Balance as on 01.07.2018	Addition during the year			Balance as on 01.07.2018	Addition during the year	
<b>Head Office</b>								
1	Land	790,782.00	-	0	790,782.00	-	-	790,782.00
2	Building	3,011,785.00	-	5	3,011,785.00	105,972.58	998,306.00	2,013,479.00
3	Table	69,838.20	-	10	69,838.20	3,079.31	42,124.40	27,713.80
4	Chair	83,687.00	-	10	83,687.00	4,830.14	40,215.79	43,471.22
5	Almirah	90,422.50	-	10	90,422.50	6,152.58	35,049.30	55,373.20
6	Rack	21,983.10	-	10	21,983.10	307.94	19,211.67	2,771.43
7	Computer with Printer	393,688.75	-	20	393,688.75	10,017.57	353,618.48	40,070.27
8	Fan	28,177.60	-	20	28,177.60	507.45	26,147.78	2,029.82
9	Crocareries	6,625.60	-	20	6,625.60	-	6,625.60	-
10	Bi-cycle	45,555.70	-	15	45,555.70	993.43	39,926.24	5,629.47
11	Motor Cycle	1,276,788.75	-	20	1,276,788.75	11,048.61	1,232,594.32	44,194.43
12	Black Board	6,344.00	-	20	6,344.00	-	6,344.00	-
13	white Board	11,885.60	-	20	11,885.60	335.73	10,542.69	1,342.91
14	File Cabinet	21,944.80	-	10	21,944.80	632.25	16,254.58	5,690.22
15	Type writer	21,880.70	-	15	21,880.70	-	21,880.70	-
16	Furniture	217,114.30	15,525.00	10	232,639.30	5,182.88	185,993.35	46,645.95
17	Bench	6,300.00	-	10	6,300.00	39.40	5,945.42	354.58
18	Secretariate Table	5,400.00	-	10	5,400.00	33.77	5,096.07	303.93
19	Steel Chair	5,400.00	-	10	5,400.00	33.77	5,096.07	303.93
20		17,340.00	-	20	17,340.00	580.10	15,019.62	2,320.38



21	Tally Software (ERP 9)	46,800.00	46,800.00	10	19,885.32	2,691.47	22,576.79	24,223.21
22	Camera	8,000.00	8,000.00	10	2,168.00	583.20	2,751.20	5,248.80
22	Disply Board	7,000.00	7,000.00	10	1,897.00	510.30	2,407.30	4,592.70
	<b>ECDSP-B</b>							
22	Motor Cycle	230,338.00	230,338.00	20	230,337.35	0.13	230,337.48	0.52
23	Computer with Printer	103,767.00	103,767.00	20	103,766.36	0.13	103,766.49	0.51
24	Furniture	132,986.00	132,986.00	10	91,223.37	4,176.26	95,399.63	37,586.37
	<b>Prochesta Training Center (PTC)</b>							
25	Building	687,700.00	687,700.00	5	248,398.19	21,965.09	270,363.28	417,336.72
26	Furniture	524,705.00	524,705.00	10	271,980.64	25,272.44	297,253.08	227,451.92
27	Freeze	40,870.00	40,870.00	15	27,165.06	2,055.74	29,220.80	11,649.20
28	Projector	54,500.00	54,500.00	15	36,224.50	2,741.33	38,965.83	15,534.18
29	Electric Equipment	105,880.00	105,880.00	15	60,967.02	6,736.95	67,703.97	38,176.03
	<b>VGD-MB</b>							
30	Furniture	45,500.00	45,500.00	10	20,408.71	2,509.13	22,917.84	22,582.16
31	Motor Cycle	101,210.00	101,210.00	20	85,975.06	3,046.99	89,022.05	12,187.95
	<b>CWRA</b>							
32	Fan	3,900.00	3,900.00	20	3,121.25	155.75	3,277.00	623.00
33	Furniture	22,500.00	22,500.00	10	11,036.48	1,146.35	12,182.83	10,317.17
	<b>ALP-MB</b>							
34	Computer	54,750.00	54,750.00	20	39,332.40	3,083.52	42,415.92	12,334.08
35	Furniture & Fixture	51,650.00	51,650.00	10	21,946.09	2,970.39	24,916.48	26,733.52



