HAFIZ AHMED & CO.
Chartered Accountants

Gana Unnayan Sangstha (PDA)

Elongiuri, Itna, Kishoreganj-2390, Bangladesh.

Statement of Financial Position

AS AT 30TH OCTOBER, 2025

Particulars	**Note**	**30-10-2025 AMOUNT**
Fund & liabilities		
Fund Account	**7.00**	2,730.00
		2,730.00
Property & Assets		
Closing Balance Cash in Hand & Bank	**8.00**	2,730.00
		2,730.00

Chairman	Executive Director	Treasurer
PDA, Kishoreganj	PDA, Kishoreganj	PDA, Kishoreganj

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



Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS

Gana Unnayan Sangstha (PDA)

Elongiuri, Itna, Kishoreganj-2390, Bangladesh.

Statement of Income & Expenditure Account

FOR THE PERIOD 01ST NOVEMBER 2024 TO 30TH OCTOBER, 2025

Particulars	**30-10-2025 AMOUNT**
Income	
Grant Received from the Bangladesh NGO Foundation-BNF	8,00,000.00
Bank Interest	49.00
	8,00,049.00
Expenditure	
Program Cost	
Purchase of Sheep/Ewe	2,10,000.00
Expenses for Transportation	8,400.00
Expenses for Information Board	3,000.00
Expenses for Banner	1,000.00
Expenses for Nameplate	4,200.00
Instructor's allowance	2,000.00
Expenses for entertainment at the distribution ceremony	4,000.00
Treatment (vaccines, deworming tablets, etc)	2,900.00
Beneficiary Survey Fee	3,000.00
Administrative Cost	
Project Coordinator Allowance	57,600.00
Traveling, Mobile & Stationery	2,143.00
Bank Charge	757.00
Latrine construction cost	
1 No. brick	33,264.00
Lost	5,850.00
the sand	5,400.00
Cement	12,375.00
Purchase of sanitary ware	
Ceramic pan	9,900.00
Ring RCC	27,000.00
Gas Pipe	3,600.00
Delivery Pipe	5,580.00
Lid (RCC)	5,400.00
Longtop	2,250.00
Purchase of fencing and awning materials	
Tin 26 mm green color	34,650.00
C, I, seat 26 mm green color	5,850.00
wooden clamp	10,080.00
Barga	3,960.00
Cut, GI, sickle & hinge	4,050.00
RCC pole	16,200.00
Red oxide color	1,665.00
Mechanic and labor costs	
mason	21,600.00
carpenter	12,600.00
Labor	10,800.00
Beneficiary survey expenses	3,000.00
Expenses for Transportation	6,000.00
Expenses for Information Board	5,000.00
PVC/Tin Nameplate	3,000.00
Expenses for entertainment at the distribution ceremony	3,743.00
Vat & Tax	20,183.00

Statement of Income & Expenditure Account

FOR THE PERIOD 01ST NOVEMBER 2024 TO 30TH OCTOBER, 2025

Expenditure	
Administrative Cost	
Traveling & Conveyances	3,500.00
Supervisor Salary	22,000.00
Stationery, Printing, Photocopy, Postage & Telecommunication	1,500.00
Tube well related expenses	
RFL the head	3,200.00
EEPVC Pipe	10,150.00
GI Pipe	600.00
RFL Filter	700.00
Costep	100.00
flour	100.00
coarse sand	210.00
Tube well labor	5,500.00
Nameplate stone	600.00
Tube well platform construction	
1 No. brick	2,100.00
Cement	1,100.00
mason	1,000.00
Plaster sand	450.00
red oxide	200.00
brick shed	1,170.00
Transportation cost	550.00
3 inch brush	60.00
Purchase of Tube well	1,38,950.00
Vat	11,140.00
Tax	4,120.00
Administrative Cost	
Staff Salary Allowance	14,000.00
Traveling & Monitoring	2,000.00
Mobile & Internet	2,000.00
Excess of Income Over Expenditure	1,049.00
	8,00,049.00

Chairman PDA, Kishoreganj	Executive Director PDA, Kishoreganj	Treasurer PDA, Kishoreganj

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

HAFIZ AHMED & CO. DHAKA CHARTERED ACCOUNTANTS

Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS

Gana Unnayan Sangstha (PDA)

Elongiuri, Itna, Kishoreganj-2390, Bangladesh.

Statement of Consolidated Receipts & Payments Account

FOR THE PERIOD 01ST NOVEMBER 2024 TO 30TH OCTOBER, 2025

Particulars	**30-10-2025 AMOUNT**
Receipts	
Opening Balance 01-11-2024	
Cash in hand	Nil
Cash at Bank	1,681.00
Grant Received from the Bangladesh NGO Foundation-BNF	8,00,000.00
Bank Interest	49.00
	8,01,730.00
Payments	
Program Cost	
Purchase of Sheep/Ewe	2,10,000.00
Expenses for Transportation	8,400.00
Expenses for Information Board	3,000.00
Expenses for Banner	1,000.00
Expenses for Nameplate	4,200.00
Instructor's allowance	2,000.00
Expenses for entertainment at the distribution ceremony	4,000.00
Treatment (vaccines, deworming tablets, etc)	2,900.00
Beneficiary Survey Fee	3,000.00
Administrative Cost	
Project Coordinator Allowance	57,600.00
Traveling, Mobile & Stationery	2,143.00
Bank Charge	757.00
Latrine construction cost	
1 No. brick	33,264.00
Lost	5,850.00
the sand	5,400.00
Cement	12,375.00
Purchase of sanitary ware	
Ceramic pan	9,900.00
Ring RCC	27,000.00
Gas Pipe	3,600.00
Delivery Pipe	5,580.00
Lid (RCC)	5,400.00
Longtop	2,250.00
Purchase of fencing and awning materials	
Tin 26 mm green color	34,650.00
C, I, seat 26 mm green color	5,850.00
wooden clamp	10,080.00
Barga	3,960.00
Cut, GI, sickle & hinge	4,050.00
RCC pole	16,200.00
Red oxide color	1,665.00
Mechanic and labor costs	
mason	21,600.00
carpenter	12,600.00
Labor	10,800.00
Beneficiary survey expenses	3,000.00
Expenses for Transportation	6,000.00
Expenses for Information Board	5,000.00
PVC/Tin Nameplate	3,000.00
Expenses for entertainment at the distribution ceremony	3,743.00
Vat & Tax	20,183.00

Statement of Consolidated Receipts & Payments Account

FOR THE PERIOD 01ST NOVEMBER 2024 TO 30TH OCTOBER, 2025

Payments	
Administrative Cost	
Traveling & Conveyances	3,500.00
Supervisor Salary	22,000.00
Stationery, Printing, Photocopy, Postage & Telecommunication	1,500.00
Tube well related expenses	
RFL the head	3,200.00
EEPVC Pipe	10,150.00
GI Pipe	600.00
RFL Filter	700.00
Costep	100.00
flour	100.00
coarse sand	210.00
Tube well labor	5,500.00
Nameplate stone	600.00
Tube well platform construction	
1 No. brick	2,100.00
Cement	1,100.00
mason	1,000.00
Plaster sand	450.00
red oxide	200.00
brick shed	1,170.00
Transportation cost	550.00
3 inch brush	60.00
Purchase of Tube well	1,38,950.00
Vat	11,140.00
Tax	4,120.00
Administrative Cost	
Staff Salary Allowance	14,000.00
Traveling & Monitoring	2,000.00
Mobile & Internet	2,000.00
Closing Balance as on 30-10-2025	
Cash in hand	Nil
Cash at Bank	2,730.00
	8,01,730.00

Chairman PDA, Kishoreganj	Executive Director PDA, Kishoreganj	Treasurer PDA, Kishoreganj

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

Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS

Gana Unnayan Sangstha (PDA)

Elongiuri, Itna, Kishoreganj-2390, Bangladesh.

Statement of Receipts & Payments Account

FOR THE PERIOD 01ST NOVEMBER 2024 TO 30TH OCTOBER, 2025

Particulars	**30-10-2025 AMOUNT**
Receipts	
Opening Balance 01-11-2024	
Cash in hand	Nil
Cash at Bank	1,681.00
Grant Received from the Bangladesh NGO Foundation-BNF	3,00,000.00
Bank Interest	49.00
	3,01,730.00
Payments	
Program Cost	
Purchase of Sheep/Ewe	2,10,000.00
Expenses for Transportation	8,400.00
Expenses for Information Board	3,000.00
Expenses for Banner	1,000.00
Expenses for Nameplate	4,200.00
Instructor's allowance	2,000.00
Expenses for entertainment at the distribution ceremony	4,000.00
Treatment (vaccines, deworming tablets, etc)	2,900.00
Beneficiary Survey Fee	3,000.00
Administrative Cost	
Project Coordinator Allowance	57,600.00
Traveling, Mobile & Stationery	2,143.00
Bank Charge	757.00
Closing Balance as on 30-10-2025	
Cash in hand	Nil
Cash at Bank	2,730.00
	3,01,730.00



Gana Unnayan Sangstha (PDA)

Elongiuri, Itna, Kishoreganj-2390, Bangladesh.

Statement of Receipts & Payments Account

FOR THE PERIOD 01ST MAY 2025 TO 30TH JUNE, 2025

Particulars	**30-10-2025 AMOUNT**
Receipts	
Opening Balance 01-05-2025	
Cash in hand	Nil
Cash at Bank	Nil
Grant Received from the Bangladesh NGO Foundation-BNF	3,00,000.00
	3,00,000.00
Payments	
Latrine construction cost	
1 No. brick	33,264.00
Lost	5,850.00
the sand	5,400.00
Cement	12,375.00
Purchase of sanitary ware	
Ceramic pan	9,900.00
Ring RCC	27,000.00
Gas Pipe	3,600.00
Delivery Pipe	5,580.00
Lid (RCC)	5,400.00
Longtop	2,250.00
Purchase of fencing and awning materials	
Tin 26 mm green color	34,650.00
C, I, seat 26 mm green color	5,850.00
wooden clamp	10,080.00
Barga	3,960.00
Cut, GI, sickle & hinge	4,050.00
RCC pole	16,200.00
Red oxide color	1,665.00
Mechanic and labor costs	
mason	21,600.00
carpenter	12,600.00
Labor	10,800.00
Beneficiary survey expenses	3,000.00
Expenses for Transportation	6,000.00
Expenses for Information Board	5,000.00
PVC/Tin Nameplate	3,000.00
Expenses for entertainment at the distribution ceremony	3,743.00
Vat & Tax	20,183.00
Administrative Cost	
Traveling & Conveyances	3,500.00
Supervisor Salary	22,000.00
Stationery, Printing, Photocopy, Postage & Telecommunication	1,500.00
Closing Balance as on 30-06-2025	
Cash in hand	Nil
Cash at Bank	Nil
	3,00,000.00

Gana Unnayan Sangstha (PDA)

Elongiuri, Itna, Kishoreganj-2390, Bangladesh.

Statement of Receipts & Payments Account

FOR THE PERIOD 01ST AUGUST 2025 TO 30TH SEPTEMBER, 2025

Particulars	**30-10-2025 AMOUNT**
Receipts	
Opening Balance 01-08-2025	
Cash in hand	Nil
Cash at Bank	Nil
Grant Received from the Bangladesh NGO Foundation-BNF	2,00,000.00
	2,00,000.00
Payments	
Tube well related expenses	
RFL the head	3,200.00
EEPVC Pipe	10,150.00
GI Pipe	600.00
RFL Filter	700.00
Costep	100.00
flour	100.00
coarse sand	210.00
Tube well labor	5,500.00
Nameplate stone	600.00
Tube well platform construction	
1 No. brick	2,100.00
Cement	1,100.00
mason	1,000.00
Plaster sand	450.00
red oxide	200.00
brick shed	1,170.00
Transportation cost	550.00
3 inch brush	60.00
Purchase of Tube well	1,38,950.00
Vat	11,140.00
Tax	4,120.00
Administrative Cost	
Staff Salary Allowance	14,000.00
Traveling & Monitoring	2,000.00
Mobile & Internet	2,000.00
Closing Balance as on 30-09-2025	
Cash in hand	Nil
Cash at Bank	Nil
	2,00,000.00

Gana Unnayan Sangstha (PDA)

Elongiuri, Itna, Kishoreganj-2390, Bangladesh.

Notes to the Financial Statements

FOR THE PERIOD 01ST NOVEMBER 2024 TO 30TH OCTOBER, 2025

1.00 Background of PDA:

PDA is a Non-political, non-profit and Non-Government Voluntary Development Organization formed with the initiatives of a few committed and dedicated social workers and philanthropists. **PDA** established with an aim to promoting human and socio-economical development for the under privileged people living in rural area. To achieve the aim, **PDA** organizes the rural people who are living in poverty to improve their livelihood This organization initiated by some like-minded development patrons, for the improvement of the socio- economic condition of rural & urban communities as well as dissemination of information about development.

The philosophy of **PDA** is based on the conviction the paramount need of the men/women/ Children both urban and rural is not relief but release from the prison of poverty, Its main focus is to promote the socio-economic conditions of the under-privileged, distillates landless and economically poor people especially women through Organization, Education, Training, Participation and joint activities.

Present Programs of the Organizations:

01. General / Mother Fund Account

2.00 Corporate Information of the PO

Name of the Organization	Gana Unnayan Sangstha (PDA)
Year of Establishment	1999
Legal Entity	This organization has been registered as an NGO Under social services Directorate under Social Welfare ministry of Bangladesh Government vide registration no Kishoreganj-404 dated: 09-08-2000.
No. Of Executive Committee meeting held on 2025	04
Date of last AGM held	30/06/2025
Name of the Statuary Auditor for Last Year	Hafiz Ahmed & Co.
Name of the Statuary Auditor for Current Year	Hafiz Ahmed & Co.

3.00 Mission and Vision of the Organization

a) Mission of the Organization:

Positive change of life of the poor people of disadvantage dominated area. **PDA** is committed to mainstreaming the backward community through mobilizing the people for taking steps against superstitions, social injustice, discrimination, corruption and abuse to ensure basic human rights and increase accessibility to the public resources, besides develop skill working tem and working strategy. **PDA** desire to make the organization financially and structurally strong ensuring optimum utilization of public and private resources as well as collecting resources from internal and external sources. **PDA** is committed to ensure peoples participation, develop participatory decision making process and implementation for the environment friendly socioeconomic development of the targeted people, improving quality of work and mobilize peoples support for reaching the goal are the mission of **PDA**.

b) Vision of the Organization:

An Environment Friendly. Biodiversity rich. Enlighten discrimination Free Secular democratic and just society where people of different age's gender, religion, caste and communities will enjoy their human rights equally.

c) Goal of the Organization:

The goal of **PDA** is to improve the socio-economic status of the disadvantaged people .To Promote the Socio-economic status of under privileged men/ women/ children both urban and rural through motivation, peoples organization, non-formal education, training and mobilizing available resources, i.e. manpower, water and soil. To achieve the aims **PDA** focuses on 2 fundamental inter-related objectives, which are alleviation of property and empowerment to powerless people.

4.00 List or Executive Committee Members

The affairs of the Organization have been entrusted to an Executive Committee consisting of 11 (Eleven) members elected in the Annual General Meeting (AGM). The following persons were in the Committee during the Period of our Audit.

SL. No.	Name	Designation
1.	A K Mohiuddin	Chairman
2.	Md. Odis Mia	Vice Chairman
3.	Mariyatul Kipteya (Papiya)	Secretary
4.	Md. Shahjahan	Finance Secretary
5.	Md. Habul Mia	Office Secretary
6.	Md. Jalal Uddin	Asst. Secretary
7.	Shepali Akter	Organization Secretary
8.	Sadir Mia	Social Welfare Secretary
9.	Alal Uddin	Sports & Culture Secretary
10.	Al Amin	Executive Member
11.	Babul Mia	Executive Member

5.00 Basis of preparation of Financial Statements

a) Basis of Accounting:

The Accounts have been prepared in Accordance with the Generally Accepted Accounting Principles (GAAP) which is Consistent in all Material Respects with Bangladesh Accounting Standard (BAS) as Adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Proper Books of Accounts Including Cash Book and Ledger have been maintained.

b) Accounts have been maintained on Accrual Basis.

C) Fixed assets are reflected at written down value, at cost less accumulated depreciation.

d) Depreciation on Fixed assets has been charged on straight line method during the year at rates varying from 10% to 30% based on the estimated effective lives of the assets.

e) Figures are rounded off to the nearest Taka.

Previous year's figures are rearranged where even considered necessary to confirm to the current year's presentation.

6.00 General

a) Auditors; Hafiz Ahmed & Co., Chartered Accountants have checked approximately ninety percent (90%) vouchers of **PDA** General & Others Project.

B) Salaries of the employees were disbursed through bank account.

Note # 7.00 Calculation of Fund Account:

	Balance as on 01-11-2024	1,681.00
Add:	Excess of Income Over Expenditure during the year	1,049.00
	Balance as on 30-10-2025	**2,730.00**

Note # 8.00 Calculation of Cash in Hand & Bank:

Cash in Hand	Nil
Cash at Bank	2,730.00
Balance as on 30-10-2025	**2,730.00**

