

Independent Auditor's Report

To the Shareholders of **MUNSHIRHAT POLLI UNNAYAN SONGSTHA (M-PUS)**

Report on the Audit of the Financial Statements

We have audited the accompanying Financial Statement of **MUNSHIRHAT POLLI UNNAYAN SONGSTHA (M-PUS)** which comprises the statement of Financial Position as at 30 June 2024 and the statement of comprehensive Income and Statement of Receipts and Payment Statement for the year then ended 30 June 2024 and a summary of significant accounting policies and other explanatory notes.

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL:

MUNSHIRHAT POLLI UNNAYAN SONGSTHA (M-PUS) Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standard and for and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement.

AUDITORS RESPONSIBILITY:

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

OPINION:

In our opinion, the financial statement presents fairly, in all material respects, the financial position of **MUNSHIRHAT POLLI UNNAYAN SONGSTHA (M-PUS)** As at 30 June 2024 in accordance with International Financial Reporting Standards (IFRS) and other applicable laws and regulations including MRA guidelines.



WE ALSO REPORT THAT:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification therefore.
- b) In our opinion, proper books of accounts as required by law and MRA Act & Rule have been kept by MUNSHIRHAT POLLI UNNAYAN SONGSTHA (M-PUS) So far it appeared from our examination of those books and
- c) In our opinion, the statement of financial position and the statements of comprehensive income dealt with by the report are in agreement with the books of accounts.



Place: Dhaka
Dated:

For, Dewan Nazrul Islam & Co.
Chartered Accountants

A handwritten signature in black ink, appearing to read "Md. Mijanur Rahman Bhuiya".

Md. Mijanur Rahman Bhuiya, FCA
Partner
Enrollment No- 447

MUNSHIRHAT POLLI UNNAYAN SONGSTHA (M-PUS)
FARMERS FIELD SCHOOL PROJECT
Statement of Financial Position
As on 30 June 2024

Particulars	Note	Amount in Tk.	
		30-Jun-24	30-Jun-23
PROPERTY AND ASSETS:			
Fixed Assets	4.00	441,311	329,166
Loan Outstanding	5.00	17,339,543	17,386,811
Investment for RFLDC	6.00	288,001	288,001
Investment for Pond		61,369	61,369
House Rent Advance		100,000	100,000
Loan to BG	7.00	-	774,627
Saving Deposit (Jobo Unnayan)	8.00	238,630	238,630
Investment for Training Metriels	9.00	46,816	3,556
Investment for Fish	10.00	102,397	102,397
Closing Balance	11.00	1,254,939	546,590
TOTAL TAKA:		19,873,007	19,831,148
FUND AND LIABILITIES:			
Cumulative Surplus	12.00	3,834,997	3,566,498
Members Savings Deposits	13.00	7,858,037	6,998,857
Emergency Savings	14.00	-	3,335
Loan from Committee Members	15.00	631,173	519,173
Loan from FDR	16.00	3,712,000	3,712,000
Loan from Jobo Unnayan	17.00	197,000	871,485
Loan from Monthly Deposit (MDI)	18.00	3,505,400	4,025,400
Loan from Social Welfare	19.00	134,400	134,400
TOTAL TAKA:		19,873,007	19,831,148

The accompanying notes from 1 to 19 form an integral part of the financial statements.

Executive Director
M-PUS

Subject to our separate report of even date.

For, Dewan Nazrul Islam & Co.
Chartered Accountants



Md. Mijanur Rahman Bhuiya, FCA
Partner
Enrollment No- 447



Place : Dhaka
Date :

MUNSHIRHAT POLLI UNNAYAN SONGSTHA (M-PUS)
FARMERS FIELD SCHOOL PROJECT
Statement of Income and Expenditure
For The Year Ended 30 June 2024

Particulars	Note	Amount in Tk.	
		2023-2024	2022-2023
INCOME			
Service Charge		2,617,839	2,121,904
Income from training Materials Sales		20,800	66,140
Admission Fees		3,100	2,050
Donation from Social Welfare		-	91,000
Traning Center		29,500	4,500
Donation Received		40,000	47,290
Service Charge Fish Sale		137,000	53,320
Bank Interest		37,318	18,405
TOTAL INCOME:		2,885,557	2,404,609
EXPENDITURE:			
Interest Paid (Savings)		255,008	-
Interest Paid (Monthly Deposit)		195,220	363,865
Traveling Expenses		49,256	-
Administrative Expenses		440	-
Office Rent		66,000	90,180
Conveyance & Entertainment		15,890	23,650
Electricity Bill		4,752	8,365
Office Stationary		35,900	32,400
Staff Salary		1,049,500	1,255,900
Donation		33,562	13,023
Audit Fees		10,000	10,000
Photocopy Bill		8,082	-
Bank Charge		13,842	5,006
Awarness Mettings Social Welfare		15,500	18,000
Monthly Metting Expenses		13,902	37,560
Mobile Bill		34,632	-
Registration fees		-	2,000
Depreciation		40,945	29,017
TOTAL EXPENSES:		1,842,431	1,888,966
Excess of Income over Expenditure		1,043,126	515,643
TOTAL TAKA:		2,885,557	2,404,609

The accompanying notes from 1 to 19 form an integral part of the financial statements.

Executive Director
M-PUS

Subject to our separate report of even date.



Place: Dhaka
Dated:

For, Dewan Nazrul Islam & Co.
Chartered Accountants

Md. Mijanur Rahman Bhuiya, FCA
Partner
Enrollment No- 447

MUNSHIRHAT POLLI UNNAYAN SONGSTHA (M-PUS)

FARMERS FIELD SCHOOL PROJECT

Statement of Receipts and Payments

For The Year Ended 30 June 2024

Particulars	Notes	Amount in Tk.	
		30-Jun-24	30-Jun-23
RECEIPTS:			
Opening Balance:		546,590	465,954
Cash in Hand		2,404	8,776
Cash at Bank		544,186	457,178
Loan From Monthly Deposit (MID)		1,600,000	2,515,000
Group Members Savings Collection		2,327,303	3,429,101
Loan from Committee Members		332,000	-
Loan Realised		17,623,268	13,308,773
Service Charge		2,617,839	2,121,904
Traning Metrials Sales		71,740	109,000
Income from traning Metrials Sales		20,800	66,140
Admission Fees		3,100	2,050
Others		-	-
White Fish Sale		240,000	300,000
Service Charge Fish Sale		137,000	53,320
Traning Center		29,500	4,500
Donation from Social Welfare		40,000	91,000
Donation		-	47,290
Bank Interest		37,318	18,405
TOTAL RECEIPTS:		25,626,458	22,532,437
PAYMENTS:			
Loan Disbursed		17,576,000	16,658,000
Loan Refund Social Welfare		-	255,600
Group Members Savings Refund		1,468,123	2,415,798
Loan Refund to Jobo Unnayon		674,485	-
Traning Metrials Purchases		115,000	50,000
Loan Refund Committee Members		220,000	-
Emergency Savings Refund		3,335	-
Loan Refund Monthly Deposit (MID)		2,120,000	590,000
Interest Paid (Monthly Deposit)		195,220	363,865
Interest Paid Members Savings		255,008	-
Bank Charge		13,842	5,006
Administrative Expenses		440	-
Office Rent		66,000	90,180
Conveyance & Entertainment		15,890	23,650
Electricity Bill		4,752	8,365
Office Stationary		35,900	32,400
Staff Salary		1,049,500	1,255,900



Registration fees	-	2,000
Donation	33,562	13,023
Audit Fees	10,000	10,000
Monthly Meeting Expenses	13,902	37,560
Photo Copy	8,082	-
Mobile Bill	34,632	-
Awareness Meetings for Social Eelfare	15,500	18,000
Travling Expenses	49,256	-
Investment Fish Purchases	240,000	149,500
Furniture Purchases	153,090	7,000
TOTAL PAYMENTS:	24,371,519	21,985,847
Closing Balance:	1,254,939	546,590
Cash in Hand	9,018	2,404
Cash at Bank	1,245,921	544,186
TOTAL TAKA:	25,626,458	22,532,437

The accompanying notes from 1 to 19 form an integral part of the financial statements.

Executive Director
M-PUS

Subject to our separate report of even date.



Place: Dhaka
Dated:

For, Dewan Nazrul Islam & Co.
Chartered Accountants

Md. Mijanur Rahman Bhuiya, FCA
Partner
Enrollment No- 447

MUNSHIRHAT POLLI UNNAYAN SONGSTHA (M-PUS)
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024

1.00 ORGANIZATION BACKGROUND:

Munshirhat Polli Unnayan Songstha (M-PUS) is a non-profit earning, non-government voluntary development organization located at Vill-Old Munshirhat, P.O- Munshirhat, Upazila- Fulgazi, Feni. Since inception in 2005 Munshirhat Polli Unnayan Songstha (M-PUS) has been working in the rural and slum areas of the northern part of Bangladesh. Munshirhat Polli Unnayan Songstha (M-PUS) came into existence having registered with the Social Welfare Department, Government of Peoples' Republic of Bangladesh vide registration No. Amended Feni-335 dated 28 January 2008.

2.00 OBJECTIVE OF THE PROJECT:

It is a Non Political Organization According to the Bangladesh Government Voluntary Social Welfare Ordinance-1961, for the welfare of all walks of life of the republic the following activities will continue:-

- a) To continue its works as a loyal, indiscriminate and social service organization.
- b) To create awareness among the unemployed, Professional and destitute people, constructive support, safety and to take steps and implementation all the matters relating to their socioeconomic development.
- c) To maintain instant communication and co-ordination with the local administration such as Union, Municipality, sub-division council, division council and among the local parliament members to the interest of the organization and its members.
- d) To create awareness against the activities of illegal trade, smuggling, illegal and occupier and terrorist.
- e) To create adoration, sympathy among the members of the organization and work as a supporting hand for a good work.
- f) To help the people of the country we will be besides them I any natural disaster or in the crisis of the country.
- g) Dowry is a social curse, to oppose it and to create public awareness by involving people Hand over the person to the police who receive and dowry.
- h) Promulgation of the matters relating to early marriage and premature marriage and operate awareness activities by knowing the people about the bad effect of it.
- i) To provide advise and financial aid on rearing of domestic animals and birds.
- j) To provide advice and financial aid and create awareness on planting of vegetables, seasonal fruits, wild and wooden tree plant in the surrounding.
- k) To provide training and financial aid on methods of preparation of pond and cultivation of fish.
- l) To provide financial aid and cost free books among the helpless, poor and intelligent students of villages.
- m) The organization is firm determined to create mass awareness, self-involvement and active promulgation to make the every government vaccination program successful.



- n) "Two children is enough, one is better" this slogan, to provide advise on birth control system among the people so that public and government may benefited.
- o) To create awareness among the public about different kind of diseases like diarrhea, hepatitis and all kind of sexually transmitted diseases.
- p) To provide advice and financial aid among helpless, unemployed youth and destitute women for establishing small handicraft business and for cultivation of fish, purchase of sewing machine, purchase of hand-operated machine, and purchase of rickshaw aid to business.

3.00 **BASIS OF ACCOUNTING:**

- a) The books of accounts have been maintained on cash basis basis except adjustment for depreciation of Fixed Assets.
- b) Fixed assets are stated at written down value. Fixed assets purchased during the period the financial period are depreciated for the whole period.
- c) Depreciation on fixed assets is charged on straight-line method at the rates varying from 10% to 15% considering the expected useful life of the assets.



Notes	Particulars	Amount in Tk	
		30-Jun-24	30-Jun-23
4.00	Property, Plant & Equipment (WDV)		
	Cost:		
	Balance as on 01 July, 2023	753,776	746,776
	Add: Purchase during the Year	153,090	7,000
	Less: Sales/ Adjustment/written off	-	-
		906,866	753,776
	Depreciation:		
	Balance as on 01 July, 2023	424,610	395,592
	Add: Depreciation during the Year	40,945	29,017
	Less: Adjustment/written off	-	-
		465,555	424,610
	Written Down Value (WDV):	441,311	329,166
5.00	Loan Outstanding :		
	Balance as on 01 July, 2023	17,386,811	13,837,584
	Add: Disburs during the Year	17,576,000	16,858,000
		34,962,811	30,695,584
	Less: Realized during the Year	17,623,268	13,308,773
		17,339,543	17,386,811
6.00	Investment from RFLDC:		
	Balance as on 01 July, 2023	288,001	288,001
	Add: Received during the Year	-	-
		288,001	288,001
	Less: Paid during the Year	-	-
		288,001	288,001
7.00	Loan To BG (Block Grand):		
	Break up of the above amount is as follows		
	Balance as on 01 July, 2023	774,627	774,627
	Add: Paid during the Year	-	-
		774,627	774,627
	Less: Paid during the Year	774,627	-
		-	774,627
8.00	Deposit Jobo Unnayan Savings:		
	Break up of the above amount is as follows		
	Balance as on 01 July, 2023	238,630	238,630
	Add: Paid during the Year	-	-
		238,630	238,630
	Less: Collection during the Year	-	-
		238,630	238,630



9.00 **Investment for Training Metrailes:**
 Break up of the above amount is as follows
 Balance as on 01 July,2023
 Add: Purchases during the Year

 Less: Sold during the Year

3,556	62,556
115,000	50,000
118,556	112,556
71,740	109,000
46,816	3,556

10.00 **Investment for Fish:**
 Break up of the above amount is as follows
 Balance as on 01 July,2023
 Add: Purchases during the Year

 Less: Sold during the Year

102,397	252,897
240,000	149,500
342,397	402,397
240,000	300,000
102,397	102,397

11.00 **CLOSING BALANCE:**
 The above amount is made up as follows.
 9.01) Cash in Hand
 9.02) Cash at Bank
 a) Janata Bank Ltd
 b) Global Islami Bank PLC
 c) AL-Arafa Islami Bank

9,018	2,404
584,472	544,186
649,121	-
12,328	-
1,254,939	546,590

11.01 **CASH IN HAND:** Tk. Tk.9,018
 We could not verify the cash in hand as on 30 June 2024 as our appointment was after the Closing date. However,we have obtained a cash custody certifiact from the Management confirming that held by them as.

11.02 **CASH AT BANK:** Tk. Tk.1,245,920
 The above Balance was lying with Janata Bank Ltd. Munshirhat Branch, Feni, S/B Account no.039034024673 & Global Islami Bank PLC A/C-no.1130000008945 and AL-Arafa Islami Bank A/C no. 9901182284097 which agreed with balance as per Bank

12.00 **Cumulative Surplus:**
 Break up of the above amount is as follows
 Balance as on 01 July,2023
 Add: Surplus/Deficit during the Year

 Less: Adjustment/writtend off

3,566,498.00	3,050,855.00
1,043,126.00	515,643.00
4,609,624.00	3,566,498.00
774,627	
3,834,997.00	3,566,498.00

13.00 **Members Savings Deposits:**
 Break up of the above amount is as follows
 Balance as on 01 July,2023
 Add: Received during the Year

 Less: Refund during the Year

6,998,857	5,985,554
2,327,303	3,429,101
9,326,160	9,414,655
1,468,123	2,415,798
7,858,037	6,998,857



14.00 **Emergency Savings:**
 Break up of the above amount is as follows
 Balance as on 01 July,2023
 Add: Received during the Year

3,335	3,335
	-
3,335	3,335
3,335	-
-	3,335

Less: Refund during the Year

15.00 **Loan from Committee Members:**
 Break up of the above amount is as follows
 Balance as on 01 July,2023
 Add: Received during the Year

519,173	519,173
332,000	
851,173	519,173
220,000	
631,173	519,173

Less: Refund during the Year

16.00 **Loan from FDR:**
 Break up of the above amount is as follows
 Balance as on 01 July,2023
 Add: Received during the Year

3,712,000	3,712,000
-	-
3,712,000	3,712,000
-	-
3,712,000	3,712,000

Less: Paid during the Year

17.00 **Loan from Jobo Unnaya:**
 Break up of the above amount is as follows
 Balance as on 01 July,2023
 Add: Received during the Year

871,485	871,485
871,485	871,485
674,485	
197,000	871,485

Less: Refund during the Year

18.00 **Loan from Monthly Deposit (MID):**
 Break up of the above amount is as follows
 Balance as on 01 July,2023
 Add: Received during the Year

4,025,400	2,100,400
1,600,000	2,515,000
5,625,400	4,615,400
2,120,000	590,000
3,505,400	4,025,400

Less: Refund during the Year

19.00 **Loan from Social welfare:**
 Break up of the above amount is as follows
 Balance as on 01 July,2023
 Add: Received during the Year

134,400	390,000
	-
134,400	390,000
	255,600
134,400	134,400

Less: Refund during the Year



MUNSHIRHAT POLLI UNNAYAN SONGSTHA (MPUS)
FARMERS FIELD SCHOOL PROJECT
SCHEDULE OF FIXED ASSETS
AS ON 30 JUNE 2024

SCHEDULE-A

Sl. No.	Particulars	No. of Quantity	COST				Rate of Dep.	DEPRECIATION				W.D.V as on 30 June 2024
			Balance as on 01 July 2023	Addition during the year	Adjustment during the year	Balance as on 30 June 2024		Balance as on 01 July 2023	Charge during the year	Adjustment during the year	Balance as on 30 June 2024	
1.00	Land	3	100,000	-		100,000	0%	-	-		-	100,000
2.00	Furniture & Fixtures	102	375,876	153,090		528,966	10%	201,093	32,787		233,880	295,086
3.00	Machinery & Equipment	12	277,900			277,900	15%	223,517	8,157		231,675	46,225
	Total:		753,776	153,090	-	906,866		424,610	40,945	-	465,555	441,311



DNI
 Dewan Nazrul Islam & Co. | Chartered Accountants
 (Independent Member Firm of I/C&CS Global)
 (Independent Affiliate Firm of I/C&CS America)

OTHER IMPORTANT INFORMATION

01. Executive Committee.	Consists of 09 (Nine) Members.		
02. President.	Jashim Hossain.		
03. Executive Director.	Md. Hafizul Alam Bhuiyan.		
04. Name of the Organization.	Munshirhat Polli Unnayan Songstha (M-PUS)		
05. Address of The Organization.	Vill-Old Munshirhat, P.O- Munshirhat, Upazila- Fulgazi, District-Feni.		
06. Approval of the Government.	Not Applicable.		
07. Area/Location of Operation.	District	Upazila	Union
	Feni	All	All
08. Source of Fund only this Project.	Own Fund, Donation.		
09. Name of the Program.	"Farmers Field School Project"		
10. Registration No.	Social Welfare Department, Government of Peoples' Republic of Bangladesh vides registration No. Amended Feni-335 dated 28 January 2008.		
11. Name of the Bank and Accounts No.	Jnanta Bank Ltd. Munshirhat Branch. Fulgazi, Feni. A/C No. 039034024673		
12. Name of the Persons Operating Bank Account.	Executive Director: Md. Hafizul Alam Bhuiyan. Casher: Mizanur Rahman.		
13. Statement of Accounts Enclosed.	a. Statement of Receipts and Payments. b. Statement of Income and Expenditure. c. Statement of Financial Position.		

