

**Audit Report
Of
“DIPSHIKHA”
“Consolidated Financial Statements”
For the period from 01 January 2024 to 31 December 2024.**



Since-1985

S.K.BARUA & CO.
CHARTERED ACCOUNTANTS

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**Audit Report
Of
“DIPSHIKHA”
“Consolidated Financial Statements”
For the period from 01 January 2024 to 31 December 2024.**

Audited By



**S.K. BARUA & CO.
CHARTERED ACCOUNTANTS**

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Independent Auditor's Report

To

**The Governing Body of
DIPSHIKHA**Address: 282/1, 1st Colony, Mazar Road, Mirpur-1, Dhaka-1216.**Report on the Audit of the Consolidated Financial Statements****Opinion**

We have audited the Consolidated financial statements of “Dipshikha” which comprise the statement of Consolidated Financial position as at 31 December 2024 and the statement of Consolidated Comprehensive Income and the statement of Consolidated Receipts & Payments for the year ended 31 December 2024 and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, accompanying financial statements present fairly, in all material respects of the consolidated financial position of “Dipshikha” as at 31 December 2024 and its consolidated financial performance for the year then ended in accordance with International Financial Reporting Standard (IFRS) and other laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the entity in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountant (IESBA Code) 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.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution

We draw attention to the note no. 1.09 of notes to the financial statements about the users of financial statements. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the consolidated financial statements, management is responsible for assessing the project's duration, disclosing, as applicable, matters related to projects period and using the going concern basis of accounting unless management either intends to liquidate the project or to cease operations, or has no realistic alternative but to do so those charged with governance are responsible for overseeing the projects financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) would always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on these bases of financial statements. As part of an audit in accordance with International Standards on Auditing (ISAs) we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to the continue in organization activities up to the organization period. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, further events or conditions may cause the organization to cease to continue its operation up to end of the organization period.





- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the consolidated financial information of the organization's or activities within the institute to express an opinion on the consolidated financial statements. We are 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 purposes of our audit and made do verification thereof;
- b) In our opinion, proper books of accounts as required by law have been kept by the organization so far as it appeared from our examination of these books; and
- c) The statement of consolidated financial position, statement of consolidated comprehensive income and statement of consolidated receipts & payments dealt with by the report are in agreement with the books of accounts;




Suhrid Kumar Barua FCA
Partner
Enrollment No. 232
S. K. Barua & Co.
Chartered Accountants

Dated: Dhaka

05 NOV 2025



DIPSHIKHA
Consolidated Statement of Financial Position
As at 31 December 2024

Particulars	Note	Amount in Taka 31 Dec 2024	Amount in Taka 31 Dec 2023
ASSETS			
Non-Current Asset:		73,358,277	66,556,620
Property, Plant & Equipment (Sch - A)	2.00	73,358,277	66,556,620
Current Asset:		537,862,646	495,572,795
Revolving Fund	3.00	391,107,954	373,158,318
Advance, Deposit, and Pre-payment	4.00	86,520,650	73,236,112
Cash and Cash Equivalents	5.00	60,234,042	49,178,365
Total Assets		611,220,923	562,129,415
FUND AND LIABILITIES			
Funds:		417,277,610	391,465,305
Capital Fund	6.00	239,355,747	222,748,730
Statutory Reserve (Micro-Credit Project)	13.00	6,372,583	6,372,583
Revaluation Reserve (Land)		57,488,919	57,488,919
Other Fund Account	12.00	114,060,361	104,855,073
Current Liabilities:		193,943,313	177,036,693
Loan Payable	7.00	80,889,476	78,485,785
Group Savings	8.00	87,836,022	77,921,951
Provision for Expenses	9.00	1,618,853	1,468,853
Staff security	10.00	75,000	75,000
Loan Loss Provision	11.00	23,523,962	19,085,104
Total Fund and Liabilities		611,220,923	568,501,998

The accompanying notes form an integral parts of this financial statements.



Executive Director
Dipshikha




Deputy Executive Director
Dipshikha

Signed as per the annexed report of the same date.



Dated: Dhaka
05 NOV 2025


Suhrid Kumar Barua FCA
Partner
Enrollment No: 0232
S.K. Barua & Co
Chartered Accountants




DIPSHIKHA

Consolidated Statement of Comprehensive Income
For the year ended 31 December 2024

Particular	Note	Amount in Taka	
		31 Dec 2024	31 Dec 2023
Income:			
Fund Received:		97,528,069	85,589,518
Foreign Donations	14.00	78,330,355	71,594,078
Local Donations (Contribution)	15.00	19,197,714	13,995,440
Service Charge from Micro Credit		68,121,298	60,981,217
		18,231,193	14,697,061
Staffs Contribution		119,880	98,955
Farm Income		6,531,509	5,216,481
House Rent		1,394,500	-
Bank Interest		2,185,489	-
MFP Contribution		4,394,930	-
Income from health Fund		1,115,004	-
Income from CCL Fund		119,880	-
Others Income		2,370,001	9,381,625
Total Income		183,880,560	161,267,796
Expenditures:			
Programme Cost	16.00	86,328,025	49,145,047
Personnel Cost	17.00	47,823,760	43,227,836
Overhead Cost	18.00	15,403,174	14,641,348
Interest on Savings		3,977,712	3,912,358
Interest on Loan		5,972,908	3,615,710
Provisional Expenditure		150,000	150,000
Loan loss provision		4,438,858	3,115,717
Depreciation		3,179,106	2,738,433
Total Expenditures		167,273,543	120,546,449
Excess/ (Deficit) of Income over Expenditure		16,607,017	40,721,347
Total		183,880,560	161,267,796

The accompanying notes form an integral parts of this financial statements.



Executive Director
Dipshikha


Deputy Executive Director
Dipshikha

Signed as per the annexed report of the same date.



Dated: Dhaka
05 NOV 2025


Suhrid Kumar Barua FCA
Partner
Enrollment No: 0232
S.K. Barua & Co
Chartered Accountants

DIPSHIKHA
Statement of Consolidated Receipts and Payments
For the year ended 31 December 2024

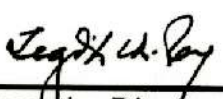
Particular	Note	Amount in Taka	
		31 Dec 2024	31 Dec 2023
Receipts:			
Opening Cash & Cash Equivalents		49,178,365	24,067,642
Cash in hand		149,747	168,658
Cash at Bank		49,028,618	23,898,984
Fund Received:		97,528,069	87,299,518
Foreign Donations	14.00	78,330,355	71,594,078
Local Donations (Contribution)	15.00	19,197,714	13,995,440
Micro Credit Collection:		688,833,662	611,571,573
Principal Amount	03.01	620,712,364	550,590,356
Service Charge	03.02	68,121,298	60,981,217
Savings Collection:	08.00	45,554,868	40,663,433
Group Savings		45,554,868	40,663,433
Voluntary Savings		-	-
		146,701,714	130,590,273
Earn Leave		3,541,150	1,640,114
Dipshikha Care for Careless Fund		119,880	98,955
Dipshikha Korme Shasto Nirapotta Tahabil		365,004	336,841
DESI HSF		750,000	-
Contribution from MFP		4,394,930	-
Bank Interest		2,185,489	-
House Rent		1,394,500	-
PF Contribution		5,219,284	4,167,014
PF Loan Collection		2,312,676	2,365,917
Member Welfare Fund		6,411,870	6,068,280
Others Income		2,370,001	9,381,625
Farm Income		6,531,509	5,216,481
Gratuity Fund		4,510,406	3,493,001
Advance realised from staffs		6,758,241	2,248,914
Loan received/realised		99,836,774	95,573,131
Total Receipts		1,027,796,678	894,192,439
Payments:			
Project Expenditures:		724,990,025	655,973,047
Programme Cost	16.00	86,328,025	49,145,047
Micro Credit Disbursed	3.01	638,662,000	606,828,000






Particular	Note	Amount in Taka	
		31 Dec 2024	31 Dec 2023
Head Office and Project Office Expenses:		69,543,987	61,484,894
Personnel	17.00	47,823,760	43,227,836
Interest on Loan		5,972,908	3,615,710
Audit Expenses		252,108	-
TDS		92,037	-
Overhead Cost	18.00	15,403,174	14,641,348
Group Savings Refund	8.00	39,618,509	38,589,805
Gratuity Paid		914,444	1,864,259
PF Loan to Staffs		3,469,766	2,391,836
PF (Final Settlement)		1,721,972	2,264,453
Earn Leave (Final Settlement)		238,459	312,177
Member Welfare Fund		2,325,171	1,488,409
Dipshikha Karmi Shasta Nirapatta Tahabil		92,000	315,000
Staff Security		-	6,000
Capital Expenditure		10,094,366	4,568,580
Loan and Advance:		114,553,937	75,755,614
Advance paid		6,245,854	2,584,628
Loan paid		108,308,083	73,170,986
Closing Cash & Cash Equivalents		60,234,042	49,178,365
Cash in hand		67,832	149,747
Cash at Bank		60,166,210	49,028,618
Total Payments		1,027,796,678	894,192,439

The accompanying notes form an integral parts of this financial statements.



Executive Director
Dipshikha




Deputy Executive Director
Dipshikha

Signed as per the annexed report of the same date.

Dated: Dhaka
05 NOV 2025




Suhrid Kumar Barua FCA
Partner
Enrollment No: 0232
S.K. Barua & Co
Chartered Accountants

DIPSHIKHA

Notes to the Consolidated Financial Statements For the year ended 31 December 2024

1.00 Introduction:

Dipshikha is a non-governmental social welfare organization in the north-eastern region. Since 1978, it has been working informally to promote the socio-economic development of the poor, neglected, and backward people in the remote rural areas of northern Bangladesh. In 1984, it started its institutional activities. Dipshikha started working with integrated development activities through forming groups of target family members in the working area. Basically, one member of the family can participate in the group formation work. The responsibility of development work also falls on the family. As a result, not all members of the family participate in the overall development of the environment. Therefore, Dipshikha later started working on the Integrated Family Development Approach with the aim of involving all members in the development process. In 2002, Deepshikha first started working on the Integrated Family Development Approach in Kardash Upazila of Sirajganj district. Based on this good result, it is currently starting this activity in Birganj and Bochaganj Upazilas of Dinajpur district.

Establishment : June 5, 1984
Vision : To build a society free from poverty, with justice and peace.
Legality : Organization registration number:
Department of Social Services : 161/84, date: June 5, 1984
NGO Bureau : DSS/FDO/R-190/85, date: November 20, 1985
Microcredit Regulatory Office : 00681-04542-00349

1.01 Summary of Significant Accounting Policies:

DIPSHIKHA prepares its financial statements on a going concern basis, under the historical cost convention. The consolidated financial statements include the accounts of Donor(Bright, MCP, METI, DESI, DRRA, ILPD, ILPD II), Credit, Central, Earn leave, PF, HF, Farm, Ten Million & CCL.

1.02 Basic of Accounting:

The books of accounts have been maintained on cash basis except adjustment for depreciation on property, plant and equipment

1.03 Programme Fund Management:

Grants \contribution from deveiopment partners are received through cash \bank account.

1.04 Books of Accounts:

Seperate computerized books of accounts and manually have been maintained for its transaction.

1.05 Scope of the Examination:

Our examination was made in accordance with generally accepted accounting standards and accordingly included such test of the accounting records and such other auditing procedures as were considered necessary circumstance. The books of accounts have been maintained on a cash basis except provision for audit fee and deprecation. The scop of our audit was restricted to the checking of cash transactions and verification of cash ,bank balances,assets and liabilities arising out of cash transactions only



1.06 Components of financial Statements:

1. Statement of Financial Position As on 31 December 2024.
2. Statement of Comprehensive Income for the period ended 31 December 2024.
3. Statement of Receipts & Payments for the period ended 31 December 2024.
4. Notes to the Financial Statements.

1.07 Reporting Period:

The financial period of the organization under audit covers the period from 01 January 2024 to 31 December 2024

1.08 Authoraization for issuing Financial Statements:

Vouchers substantiating payments have been accepted by us on the strength of the authoraization thereon by the DED & ED of "Dipshikha" supported by bills, memos, receipts etc. and the financial statements were authoraized by the ED of the organization for issue after completion of review.

1.09 Users of financial statements:

The financial statements have been prepared solely for the management purpose of the organization. So it may not suitable for another purpose.

Note	Particular	Amount in Taka 31 Dec 2024	Amount in Taka 31 Dec 2023
2.00	Property, Plant & Equipment		
	Cost		
	Opening Balance 01.01.2024	121,734,486	117,196,597
	Add : Addition during the year	10,011,453	4,568,580
	Less : Adjustment from previous year	-	-
	Closing Balance as on 31.12.2024	131,745,939	121,765,177
	Accumulated Depreciation:		
	Opening Balance 01.01.2024	55,208,557	52,470,125
	Add: Depreciation charged during the year	3,179,106	2,738,433
	Closing Balance as on 31.12.2024	58,387,663	55,208,557
	Written Down Value as on 31st December 2024	73,358,277	66,556,620
	Details has been shown in "Schedule -A"		
3.00	Revolving Fund:		
3.01	Principal Amount	368,033,287	350,083,651
3.02	Service Charge	23,074,667	23,074,667
	Total	391,107,954	373,158,318
3.01	Principal Amount		
	Opening Balance as on 01.01.2024	350,083,651	293,846,007
	Add: Disbursed during the period	638,662,000	606,828,000
	Less: Collection during the period	620,712,364	550,590,356
	Closing Balance as on 31.12.2024	368,033,287	350,083,651



Note	Particular	Amount in Taka 31 Dec 2024	Amount in Taka 31 Dec 2023
3.02 Service Charge			
	Opening Balance as on 01.01.2024	23,074,667	23,074,667
	Add: Service Charge during the period	68,121,298	60,981,217
	Less: Collection during the period	68,121,298	60,981,217
	Closing Balance as on 31.12.2024	23,074,667	23,074,667
4.00 Advance, Deposit, and Pre-payment			
	Earn Leave Benefit	8,255,338	8,255,338
	Gratuity Fund	44,044,255	44,044,255
	Ten Million Fund	2,432,500	2,432,500
	Micro Credit Program	3,221,919	3,221,919
	Provident Fund	11,753,607	11,753,607
	Dipshikha Central Admin	581,522	581,522
	Donor Funded Projects	16,231,509	2,946,971
	Closing Balance as on 31.12.2024	86,520,650	73,236,112
5.00 Cash & Cash Equivalents			
5.01 Cash in hand		67,832	149,747
5.02 Cash at Bank		60,166,210	49,028,618
	Closing Balance as on 31.12.2024	60,234,042	49,178,365
5.01 Cash in hand			
	Agriculture Firm	26,374	-
	Dipshikha Credit Programme	-	93,249
	Dipshikha Donor Funded Projects	41,458	56,498
	Total	67,832	149,747
5.02 Cash at Bank			
	Dipshikha Central Office	542,222	505,134
	Dipshikha Credit Programme	15,069,717	12,258,533
	Dipshikha Donor Funded Projects	20,940,057	17,014,431
	Dipshikha Ten Million Fund	1,308,000	717,807
	Dipshikha Agri Farm	1,033,927	1,177,793
	Provident Fund	6,469,628	5,376,797
	Gratuity Fund	10,488,721	9,070,471
	Dipshikha Care for Careless Fund	495,351	480,178
	DESI Korme Shasto Nirapotta Tahabil	749,500	-
	Dipshikha Korme Shasto Nirapotta Tahabil	2,008,668	1,592,897
	Earn Leave Benefit	1,060,419	834,577
	Total	60,166,210	49,028,618
6.00 Capital Fund			
	Opening Balance	222,748,730	182,027,383
	Add: Excess/ (Deficit) of Income over Expenditure	16,607,017	40,721,347
	Closing Balance as on 31.12.2024	239,355,747	222,748,730



Note	Particular	Amount in Taka 31 Dec 2024	Amount in Taka 31 Dec 2023
7.00	Loan Payable		
	Micro Credit Program	34,444,301	42,911,420
	Dipshikha Central Admin	11,463,088	12,006,036
	Earn Leave	4,276,000	1,126,000
	Agriculture Firm	2,137,064	2,835,363
	Donor Funded Projects	28,569,023	19,606,966
	Closing Balance as on 31.12.2024	80,889,476	78,485,785
8.00	Group Savings		
	Opening Balance	77,921,951	71,935,965
	Add: Collection during the year	45,554,868	40,663,433
	Add: Interest during the year	3,977,712	3,912,358
	Less: Refunded during the Year	39,618,509	38,589,805
	Closing Balance as on 31.12.2024	87,836,022	77,921,951
9.00	Provision for Expenses		
	Opening Balance	1,468,853	1,318,853
	Add: Provision during the year	150,000	150,000
	Less: Paid during the year	-	-
	Closing Balance as on 31.12.2024	1,618,853	1,468,853
10.00	Staff Security		
	Opening Balance	75,000	81,000
	Add: Received during the period	-	-
	Less: Refund during the period	-	6,000
	Total	75,000	75,000
11.00	Loan Loss provision		
	Opening Balance	19,085,104	15,969,387
	Add: Provision during the Year	4,438,858	3,115,717
	Less: Write Off	-	-
	Total	23,523,962	19,085,104
12.00	Other Fund Account		
	Provident Fund	23,376,443	19,879,131
	Gratuity Fund	48,283,451	44,687,489
	Earn Leave Benefit	12,307,994	9,005,303
	Care for Care Less Fund	577,411	544,531
	Ten Million Fund	2,639,630	2,600,307
	Dipshikha Karmi Shasta Nirapatta Tahabil	2,595,146	1,572,142
	Member Welfare Fund	24,280,286	20,193,587
	Total	114,060,361	98,482,490





Note	Particular	Amount in Taka 31 Dec 2024	Amount in Taka 31 Dec 2023
13.00	Statutory Reserve (Micro-Credit Project)		
	Opening Balance	6,372,583	2,453,271
	Add: Increase during the year	-	3,919,312
	Less: Paid during the year	-	-
	Closing Balance as on 31.12.2024	6,372,583	6,372,583
14.00	Foreign Donations		
	VGD	354,014	-
	ILPD II	-	5,401,500
	BRIGHT	-	-
	PEER	54,341,003	41,927,108
	METI	810,466	11,317,274
	DESI	15,370,110	7,784,466
	LF/CEP	2,022,066	1,924,019
	SAFE	5,432,696	3,239,711
	MCP	-	-
	Total	78,330,355	71,594,078
15.00	Local Donations (Contribution)		
	PEER	16,522,264	11,292,336
	SAFE	1,524,390	433,789
	ILPD	331,060	432,028
	METI	820,000	1,837,287
	Total	19,197,714	13,995,440
16.00	Program Cost		
	VGD	354,014	-
	ILPD II	5,624,301	-
	PEER	46,901,664	-
	METI	9,089,445	-
	DESI	7,215,963	-
	LF/CEP	1,914,560	-
	SAFE	9,143,078	-
	Scholarship	129,600	-
	Poltry Farm Expenses	5,955,400	-
	Total	86,328,025	-
17.00	Personnel Cost		
	MFP	34,705,976	-
	Donor Funded project	7,978,212	-
	Central Adminstration	5,139,572	-
	Total	47,823,760	-





Note	Particular	Amount in Taka 31 Dec 2024	Amount in Taka 31 Dec 2023
18.00 Overhead Cost			
	MFP	9,749,133	-
	Donor Funded Project	4,260,064	-
	Central Administration	1,076,856	-
	Earn Leave	8,632	-
	Provident Fund	10,729	-
	DIP HSF	7,204	-
	DESI SSF	500	-
	Poultry Farm	10,161	-
	DM Fund	6,057	-
	Gratuity Fund	34,856	-
	CCL Fund	875	-
	Utility	238,107	-
	Total	15,403,174	-





S.K. BARUA & CO.
CHARTERED ACCOUNTANTS

A member firm of Empacta

Berlin, Germany

DIPSHIKHA
Schedule of Property, Plant & Equipment
As on 31st December 2024

Particulars	COST			DEPRECIATION		Schedule - A	
	Balance as on 01.01.2024	Addition during the year	Balance as on 31.12.2024	Balance as on 01.01.2024	Charge during the year	Balance as on 31.12.2024	Written Down Value as on 31.12.2024
(1)	(2)	(3)	(4=2+3)	(5)	(6)	(7=5+6)	(8=4-7)
<u>CENTRAL ACCOUNTS :</u>							
Land (Central Office)	30,000,000		30,000,000	-	-	-	30,000,000
Land in Dinajpur	5,584,710		5,584,710	-	-	-	5,584,710
Dhaka Office Building	5,233,957		5,233,957	4,991,092	36,430	5,027,522	206,435
House hold & Office Equipment	313,860		313,860	313,859		313,859	1
Agriculture Equipment	31,777		31,777	31,776		31,776	1
Crockeries & Cutleries	24,180		24,180	24,024	23	24,048	132
Furniture & Fixture	1,132,621	-	1,132,621	575,965	83,498	659,464	473,157
Cash in hand and Bank	37,940		37,940	37,939		37,939	1
Sundry Assets	55,185		55,185	53,059	319	53,378	1,807
Soft Furnishing	53,249		53,249	53,117	20	53,137	112
Teaching Equipment	19,632		19,632	19,631		19,631	1
Computer,A.C.Fax,UPS	917,786		917,786	767,345	22,566	789,911	127,875
Sub.Total	43,404,897	-	43,404,897	6,867,808	142,856	7,010,664	36,394,232

<u>IVD.CONTINUATION+EXTENSION+HEALTH :</u>							
<u>(18+39)=57 Villages Project</u>							
Land & Building	1,928,053	-	1,928,053	192,805	-	192,805	1,735,248
Office Equipment	701,310	-	701,310	697,925	508	698,433	2,877
Furniture & Fixture	280,509	-	280,509	280,508	-	280,508	1
Crockeries & Cutleries	33,790	-	33,790	33,761	4	33,765	24
Sundry Assets	76,695		76,695	76,649	7	76,656	39
Soft Furnishing	72,587		72,587	72,491	14	72,505	81





S.K. BARUA & CO.
CHARTERED ACCOUNTANTS

A member firm of Empacta

Berlin, Germany

Particulars	COST			DEPRECIATION			Written Down Value as on 31.12.2024
	Balance as on 01.01.2024	Addition during the year	Balance as on 31.12.2024	Balance as on 01.01.2024	Charge during the year	Balance as on 31.12.2024	
(1)	(2)	(3)	(4=2+3)	(5)	(6)	(7=5+6)	(8=4-7)
Transport Vehicle (Pick-Up)	881,150	-	881,150	881,149	-	881,149	1
Motorcycle	604,914	-	604,914	604,913	-	604,913	1
Library Book	21,938	-	21,938	21,938	-	21,938	1
Musicals Instruments	76,873	-	76,873	76,529	52	76,580	293
Training Equipment	214,484	-	214,484	212,614	281	212,895	1,590
Medical Equipment	18,695	-	18,695	18,694	-	18,694	1
Health Motivation Equipment	79,363	-	79,363	79,362	-	79,362	1
Computer & Printer	374,000	-	374,000	371,467	380	371,847	2,153
Sub.Total	5,364,360	-	5,364,360	3,620,806	1,245	3,622,051	1,742,309

EDUCATION DEV.PROJECT BIRGONJ :							
Sundry Assets	4,249	-	4,249	4,218	5	4,223	26
Land & Building	278,653	-	278,653	274,340	647	274,987	3,666
Office Equipment	112,740	-	112,740	111,613	169	111,782	958
Crockeries & Cutleries	2,450	-	2,450	2,432	3	2,435	15
Soft Furnishing	1,816	-	1,816	1,802	2	1,804	12
					-		-
Sub.Total	399,908	-	399,908	394,406	825	395,231	4,677

IVD-2 (Ghroghat) PROJECT :							
Furniture & Fixture	11,525	-	11,525	11,472	8	11,480	45
Office Equipment	17,500	-	17,500	17,420	12	17,432	68
Sundry Assets	14,277	-	14,277	14,212	10	14,222	55
Crockeries & Cutleries	4,293	-	4,293	4,273	3	4,276	17
Sub.Total	47,595	-	47,595	47,378	33	47,411	184

TOTAL TAKA :	49,216,760		49,216,759	10,930,397	144,959	11,075,357	38,141,402
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Particulars	COST			DEPRECIATION			Written Down Value as on 31.12.2024
	Balance as on 01.01.2024	Addition during the year	Balance as on 31.12.2024	Balance as on 01.01.2024	Charge during the year	Balance as on 31.12.2024	
(1)	(2)	(3)	(4=2+3)	(5)	(6)	(7=5+6)	(8=4-7)

DIPSHIKHA SELF RELIANT PROGRAM

<u>Nimgachi Area:</u>							
Land	4,286,100		4,286,100	-	-	-	4,286,100
Building (Agri. Training centre)	966,017	147,000	1,113,017	966,016	22,933	988,949	124,068
Office Equipment	250,532	-	250,532	250,531	10,159	260,690	(10,158)
Motor Cycle	152,702		152,702	152,701	3,893	156,594	(3,892)
Bicycle	9,997		9,997	9,996	254	10,250	(253)
Computer	17,575		17,575	10,710	2,636	13,346	4,229
Sub.Total	5,682,923	147,000	5,829,923	1,389,954	39,875	1,429,829	4,400,094
<u>Birgonj Area</u>							
Land	816,000		816,000	-	-	-	816,000
Building (Agri. Training centre)	481,485		481,485	481,484	-	481,484	1
Office Equipment	100,181		100,181	100,180	-	100,180	1
Furniture & Fixture	39,365		39,365	39,364	-	39,364	1
Motor Cycle	105,858		105,858	105,857	-	105,857	1
Bi-cycle	6,522		6,522	6,521	-	6,521	1
Computer	32,657	-	32,657	32,656	-	32,656	1
Sub.Total	1,582,068	-	1,582,068	766,062	-	766,062	816,006

<u>Rudrapur Area</u>							
Land	7,863,930		7,863,930				7,863,930
Capital Expenses in ILDP	8,734,869	8,734,869	8,734,869	6,156,700	1,310,230	7,466,931	1,267,938
Sub.Total	16,598,799	-	16,598,799	6,156,700	1,310,230	7,466,931	9,131,868





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CHARTERED ACCOUNTANTS

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Berlin, Germany

Particulars	COST			DEPRECIATION			Written Down Value as on 31.12.2024
	Balance as on 01.01.2024	Addition during the year	Balance as on 31.12.2024	Balance as on 01.01.2024	Charge during the year	Balance as on 31.12.2024	
(1)	(2)	(3)	(4=2+3)	(5)	(6)	(7=5+6)	(8=4-7)
Ghoraghat Area							
Land	6,164,966		6,164,966	-	-	-	6,164,966
Building (Agri. Training centre)	1,337,457		1,337,457	1,337,456	-	1,337,456	1
Furniture & Fixture	73,022		73,022	73,021	-	73,021	1
Office Equipment	163,296		163,296	163,295	-	163,295	1
Motor Cycle	99,930		99,930	99,929	-	99,929	1
Bi-cycle	26,202		26,202	26,201	-	26,201	1
Sundry Assets	3,062		3,062	3,061	-	3,061	1
Crockeries & Cutleries	3,221		3,221	3,220	-	3,220	1
Computer	8,075		8,075	8,074	-	8,074	1
Sub.Total	7,879,231	-	7,879,231	1,714,257	-	1,714,257	6,164,974
Bakultala Area							
Land	521,700		521,700	-			521,700
Motor Cycle	-	161,000	161,000	-	24,150	24,150	136,850
Sub.Total	521,700	161,000	682,700	-	24,150	24,150	658,550
TOTAL TAKA :	32,264,721	308,000	32,572,721	10,026,973	1,374,255	11,401,229	21,171,492

Donor Funded projects

BONifaD Program:

Motor Cycle	115,200		115,200	102,665	1,880	104,545	10,655
Agriculture Service Centre	991,365		991,365	864,205	19,074	883,279	108,086
Bicycle	59,260		59,260	52,812	967	53,779	5,481
Generator	171,000		171,000	149,109	3,284	152,393	18,607
Computer	154,364		154,364	134,603	2,964	137,567	16,797
Photocopy Machine	99,000		99,000	86,327	1,901	88,228	10,772
Car Purchase	3,849,174		3,849,174	3,251,840	89,600	3,341,440	507,734
Total	5,439,363		5,439,363	4,641,561	119,670	4,761,231	678,132





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Particulars	COST			DEPRECIATION			Written Down Value as on 31.12.2024
	Balance as on 01.01.2024	Addition during the year	Balance as on 31.12.2024	Balance as on 01.01.2024	Charge during the year	Balance as on 31.12.2024	
(1)	(2)	(3)	(4=2+3)	(5)	(6)	(7=5+6)	(8=4-7)

DESI Project:

Tools	139,491		139,491	131,221	1,240	132,462	7,029
Building	5,045,126		5,045,126	4,697,248	52,182	4,749,430	295,696
Electric Machine	71,931		71,931	67,644	643	68,287	3,644
Furniture	253,737		253,737	231,192	3,382	234,574	19,163
Kitchen Materials	14,615		14,615	13,750	130	13,879	736
Solar	3,441,652	-	3,441,652	2,959,393	72,339	3,031,732	409,920
Store Room	1,262,004		1,262,004	1,124,290	20,657	1,144,947	117,057
Computer	674,677		674,677	571,651	15,454	587,105	87,572
Motor Cycle	167,382		167,382	119,089	7,244	126,333	41,049
Generator	1,001,068	-	1,001,068	850,298	22,615	872,914	128,154
Total	12,071,683	-	12,071,683	10,765,777	195,886	10,961,663	1,110,020

METI Project:

Computer & Printer	258,689		258,689	250,026	1,299	251,325	7,364
Building	430,400		430,400	419,687	1,607	421,294	9,106
Photocopier	226,000		226,000	200,681	3,798	204,479	21,521
Furniture & Fixture	74,647		74,647	72,130	378	72,508	2,139
Crockeries	9,817		9,817	9,565	38	9,603	214
Sundries	13,710		13,710	12,198	227	12,425	1,285
Total	1,013,263	-	1,013,263	964,287	7,346	971,633	41,630





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	Balance as on 01.01.2024	Addition during the year	Balance as on 31.12.2024	Balance as on 01.01.2024	Charge during the year	Balance as on 31.12.2024	
(1)	(2)	(3)	(4=2+3)	(5)	(6)	(7=5+6)	(8=4-7)

Project Centre

Project and Training Centre in Rudrapur	8,625,150	-	8,625,150	8,625,149	-	8,625,149	1
Project and Training Centre in Godagari	6,946,682	-	6,946,682	6,946,681	-	6,946,681	1
Motor Cycle & Bi Cycle	1,628,475	182,701	1,811,176	1,628,474	-	1,628,474	182,702
Project and Training Centre & Equipment in Jaborhat	4,528,389	9,520,752	14,049,141	679,258	1,336,988	2,016,247	12,032,894
	21,728,696	9,703,453	31,432,149	17,879,562	1,336,988	19,216,551	12,215,598

Sub total	40,253,005	9,703,453	49,956,458	34,251,187	1,659,891	35,911,078	14,045,380
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Ground Total	121,734,486	10,011,453	131,745,939	55,208,557	3,179,106	58,387,663	73,358,277
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S.K. BARUA & CO.
CHARTERED ACCOUNTANTS

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Berlin, Germany

Schedule: B

DIPSHIKHA
FOREIGN FUND RECEIVE STATEMENT
FOR THE PERIOD FROM JANUARY TO DECEMBER 2024

Date of Fund Received	SAFE	CEP	METI	DESI	VGD	PEER	Total Fund
31.01.2024	2,533,031.16	-	-	-	-	-	2,533,031.16
10.03.2024	-	487,141.00	-	-	-	-	487,141.00
24.03.2024	-	-	-	981,514.36	-	-	981,514.36
31.03.2024	-	-	-	14,388,596.00	-	-	14,388,596.00
22.04.2024	-	-	-	-	-	13,319,035.21	13,319,035.21
08.08.2024	2,899,664.80	-	-	-	-	-	2,899,664.80
19.05.2024	-	430,984.00	-	-	-	-	430,984.00
24.06.2024	-	-	-	-	-	11,024,966.79	11,024,966.79
09.09.2024	-	1,046,941.00	-	-	-	-	1,046,941.00
08.10.2024	-	-	-	-	354,013.84	-	354,013.84
21.10.2024	-	-	-	-	-	3,057,393.37	3,057,393.37
21.10.2024	-	-	-	-	-	11,449,974.30	11,449,974.30
02.10.2024	-	-	810,465.85	-	-	-	810,465.85
04.12.2024	-	-	-	-	-	15,489,633.00	15,489,633.00
23.12.2024	-	57,000.00	-	-	-	-	57,000.00
Total	5,432,695.96	2,022,066.00	810,465.85	15,370,110.36	354,013.84	54,341,002.67	78,330,354.68

