

Private & Confidential

**AUDITORS REPORT & ACCOUNTS
OF**

DISABLE DEVELOPMENT & EDUCATIONAL FOUNDATION (DDEF)

Village & Post : RAIHANPUR, Upazila : PATHARGHATA

District : BARGUNA.

FOR THE YEAR ENDED 30TH JUNE, 2015.

আহমেদ জাকের এন্ড কোম্পানী



AHMED ZAKER & Co.
CHARTERED ACCOUNTANTS.



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আহমেদ জাকের এন্ড কোম্পানী
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Ref:

Date: 03 SEP 2015

AUDITORS' REPORT

We have audited the accompanying Balance Sheet of **DISABLE DEVELOPMENT & EDUCATIONAL FOUNDATION (DDEF), Village & Post : Raihanpur, Upazila : Patharghata, District : Barguna Bangladesh** as at **June 30, 2015** and the related Income and Expenditure Account and Receipts and Payments Account for the year ended on that date. The preparation of these financial statements is the responsibility of the Organization management. Our responsibility is to express an independent opinion on these financial statements based on our Audit.

Basis of Audit :

We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion :

In our opinion, the above mentioned financial statements, on all material respect, present a true and fair view of the financial position of the **DISABLE DEVELOPMENT & EDUCATIONAL FOUNDATION (DDEF)**, as at **June 30, 2015** and of the results of its operations for the year ended on that date.

We also report that :

- 01.** 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 we have made due verification thereof;
- 02.** In our opinion, proper books of account in generally accepted manner have been kept by **DISABLE DEVELOPMENT & EDUCATIONAL FOUNDATION (DDEF)** so far as it appeared from our examination of those books; and
- 03.** The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreed with the books of account.



He
AHMED ZAKER & CO.
CHARTERED ACCOUNTANTS



DISABLE DEVELOPMENT & EDUCATIONAL FOUNDATION (DDEF)

Village & Post : RAIHANPUR, Upazila : PATHARGHATA

District : BARGUNA.

GENERAL INFORMATION

1.00 ABOUT OF THE ORGANIZATION :

DISABLE DEVELOPMENT & EDUCATIONAL FOUNDATION (DDEF), Village & Post : Raihanpur, Upazila : Patharghata, District : Barguna, Bangladesh a project of Non-Profitable Organization established on a non-profitable Organization and primarily engaged to promote and support for creating new laws for harmonizing with the free country for the economic development as a whole and make the society more just and equal.

2.00 SCOPE OF AUDIT :

Our examination of the books of account and other records of the Organization have been carried out in accordance with generally accepted auditing standards and such other auditing procedures as were considered necessary and found feasible under the circumstances. We have audited the accompanying Balance Sheet and the related financial statement for the year then ended. The preparations of these financial statements were the responsibility of the Management of the Organization our responsibility is to express an opinion on these financial statements based on our audit.

3.00 OBJECTIVE OF AUDIT :

- a) Preparation of accounts covering all organization transactions during the year under audit and review the efficiency and capacity of the organization in managing the fund;
- b) Verification of expenses to ensure that expenses are supported by adequate voucher/ documents to justify payments, the expenses related to organization and recorded on standard documents showing particulars of **DISABLE DEVELOPMENT & EDUCATIONAL FOUNDATION (DDEF), Village & Post : Raihanpur, Upazila : Patharghata, District : Barguna, Bangladesh** payee, amount, purpose and date of disbursement along with original bill, invoice and receipts etc. and also to ensure compliance with appropriate rules and regulations and compare actual expenses with budgeted target.
- c) To review an internal control and find management system and make suitable recommendations.

4.00 LEGAL STATUS OF THE ORGANIZATION :

DISABLE DEVELOPMENT & EDUCATIONAL FOUNDATION (DDEF), Village & Post : Raihanpur, Upazila : Patharghata, District : Barguna, Bangladesh was Registered with the Social Welfare Organization registered under Social Welfare Act., 1960 by the Department of Social Welfare Government of the People's Republic of Bangladesh, bearing registration No.- Barguna-433/07, dated 29-05-2007 Ordinance of 1961 (XLVI-1961) and Department of Youth and Development Government of the People's Republic of Bangladesh, bearing registration No. Barguna/220, Patharghata-25 dated : 10/01/2010 and also NGO Affairs Bureau foreign Donations (Voluntary Activities) Regulations ordinance(46, 1978) vide Registration No.-2608, Dated : 04-11-2010



