

**Independent Auditors' Report
And Audited Financial Statements**

of

**People's Oriented Program Implementation (POPI)
(Consolidated)**

5/11-A, Block-E, Lalmatia, Dhaka-1207

As at and for the year ended 30 June 2018

Table of Contents

Sl. No.	Particulars	Page No.
01	Independent Auditor's Report	01
02	Statement of Financial Position	02
03	Statement of Profit or Loss or Other Comprehensive Income	03
04	Statement of Cash Flows	04
05	Statement of Changes in Capital Fund	05
06	Statement of Receipts and Payments	06-10
07	Notes to the Organization Policy	11-21
08	Notes to the Accounts	22-47
09	Statement of Performance Analysis (Annexure-A)	48-49
10	Portfolio Report (Annexure-B)	50-52
11	Fixed Assets Schedule (Annexure-C)	53
12	Short Term Investment Schedule (Annexure-D)	54-56
13	Cash at Bank Schedule (Annexure-E)	57-61

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF GENERAL BODY

We have audited the accompanying Consolidated Statement of Financial Position of **People's Oriented Program Implementation (POPI)**, 5/11-A, Block-E, Lalmatia, Dhaka-1207 as at June 30, 2018 and the related Consolidated Statement of Profit or Loss and Other Comprehensive Income, Consolidated Statement of Cash Flows, Consolidated Statement of Changes in Capital Fund, Consolidated Statement of Receipts & Payments and other explanatory notes for the year ended on that date with the books of accounts, vouchers and other relevant papers and documents as maintained by the Authority. Preparation of the financial statements is the responsibility of the Authority. Our responsibility is to express an independent opinion on these financial statements based on our audit.

We conducted our audit in accordance with International Standards on Auditing (ISA) as adopted in Bangladesh. Those standards require 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 a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above, present fairly in all material respect, the consolidated financial position of **People's Oriented Program Implementation (POPI)** as at June 30, 2018 and the results of its activities for the year then ended and comply with the Foreign Donations (Voluntary Activities) Regulation Ordinance, 2016 and other applicable laws and regulations.

SUBJECT TO THE FOREGOING COMMENTS WE REPORT THAT:

- 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 thereof;
- In our opinion, proper books of accounts have been kept by the project as required by law;
- The financial statements dealt with by this report are in agreement with the books of accounts maintained by the Organization;
- There are no misrepresentations and short comings in the financial statements.
- The entire activities of the programs have been implemented by **People's Oriented Program Implementation (POPI)** and the expenditures were for the programs only.

Place: Dhaka
Date: 23 September, 2018




SHAFIQ BASAK & CO.
CHARTERED ACCOUNTANTS

