



Independent Auditor's Report

To

The governing body of Dnet

We have audited the accompanying consolidated financial statements of "Dnet" which comprise the consolidated statement of financial position as at 30 June 2016, consolidated statement of income and expenditure and consolidated statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Consolidated Financial Statements

Management of "Dnet" is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Bangladesh Financial Reporting Standards (BFRSs), and for such internal control as management determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSAs). Those standards require that we comply with ethical requirements, plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the consolidated financial statements of "Dnet" presents fairly, in all material respects, the financial position as at 30 June 2016 and its financial performance and cash flows for the year then ended in accordance with Bangladesh Financial Reporting Standards (BFRSs) and other applicable laws and regulations.

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 thereof.
- b) In our opinion, proper books of account have been kept by the Company as required by law so far as appears from our examination of those books.
- c) In our opinion, the consolidated statement of financial position and the consolidated statement of income and expenditure dealt with by the report are in agreement with the books of accounts.

Dhaka,
28 February 2017

Acnabin

ACNABIN
Chartered Accountants

Dnet
Consolidated Statement of Financial Position
as at 30 June 2016

		30.06.2016	30.06.2015
	Notes	Taka	Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	3	24,559,083	27,336,282
Construction Work in progress		2,748,069	-
Intangible Assets	4	1,586,774	810,180
Investment	5	4,595,000	4,145,000
		<u>33,488,927</u>	<u>32,291,462</u>
Current Assets			
Loan, Advance & Prepayment	6	5,955,122	5,197,433
Advance Income Tax	7	786,953	935,457
Inter Project Loan	8	-	-
Accounts Receivable	9	3,670,023	14,696,496
Security Deposit	10	17,500	24,500
Cash & Bank Balance	11	23,981,059	43,475,152
e-money		6,536	-
		<u>34,417,193</u>	<u>64,329,038</u>
TOTAL ASSETS		<u>67,906,120</u>	<u>96,620,500</u>
FUND AND LIABILITIES			
Fund			
Fund Account	12	35,772,748	26,799,112
Fixed Assets Fund	13	4,564,414	6,442,919
Intangible Assets Fund	14	1,475,765	810,177
HR Management Fund	15	13,330,736	13,246,729
Grant in Advance	16	10,823,145	38,347,925
		<u>65,966,808</u>	<u>85,646,863</u>
Current Liabilities			
Accounts Payable	17	531,695	9,770,390
Unearned Revenue	18	398,840	130,729
VAT & Tax Payable	19	-	172,594
Provision for Expenses	20	1,008,778	899,924
Inter Project Loan	21	-	-
		<u>1,939,313</u>	<u>10,973,637</u>
TOTAL FUND AND LIABILITIES		<u>67,906,120</u>	<u>96,620,500</u>

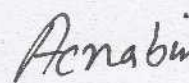
The annexed notes form an integral part of these Financial Statements.


Chairperson
Dnet


Chief Executive Officer
Dnet

This is the Consolidated Statement of Financial Position referred to in our separate report of even date.

Dhaka,
28 February 2017


ACNABIN
Chartered Accountants

Dnet
Consolidated Statement of Income and Expenditure
For the year ended 30 June 2016

	Notes	2015-16 Taka	2014-15 Taka
INCOME			
Foreign Grant/Donation	22	54,749,058	62,201,065
Local Grant/Donation	23	99,688,983	110,274,266
Contribution/Overhead	24	-	-
Service Income	25	10,954,621	15,096,715
Revenue from Sales	26	23,162	68,785
Registration & Subscription Fee		1,900	6,200
Levy		-	5,625
Gain on Sale of Assets		82,442	37,176
Bank Interest	27	1,798,128	2,086,398
Miscellaneous	28	303,855	120,118
Interest Income-Savings Certificates		362	15,445
		167,602,510	189,911,792
EXPENDITURE			
Salaries/Allowances	29	62,197,935	54,219,514
Fringe Benefit	30	9,393,112	7,058,533
Salaries/Allowances (PNGO)	31	132,360	-
Honorarium & Consultancy Fees	32	2,304,476	1,742,253
Office Rent	33	5,384,231	7,117,281
Printing & Publication	34	453,827	303,359
Branding & Promotion	35	1,408,779	1,684,817
Stationery & Supplies	36	1,052,749	1,259,884
Internet & Communication	37	1,148,923	1,228,313
Postal Charge & Courier	38	165,282	1,349,876
Repair & Maintenance	39	3,387,203	2,192,310
Conveyance		-	1,025
Traveling Allowances/Daily Allowances	40	5,783,481	5,025,306
Seminar, Workshop, Meeting & Events	41	13,088,338	10,887,982
Research Expense	42	1,359,577	66,667
Program Expenses	43	34,376,940	63,559,387
Training Expenses	44	3,221,798	5,064,256
Staff Training & Development		-	10,000
Contribution/Overhead	45	178,574	2,270,135
Entertainment/Refreshment	46	32,910	57,109
Utilities	47	1,285,877	1,155,877
Fuel & Lubricant	48	79,202	91,523
Media & Advertisement	49	104,090	192,247
Content Development & Modification	50	215,634	762,618
Website Development & Management	51	502,836	706,786
Business Development Cost	52	2,364,116	310,102
Newspaper & Periodicals	53	16,983	8,269
Registration Renewal & Subscription Fees	54	541,393	77,725
Insurance Premium	55	142,235	45,243
Audit Fees	56	828,195	576,750
Legal & Advising Fees	57	49,500	223,333
Depreciation	58	8,835,243	3,250,642
Amortization	59	651,802	92,140
Computer & Peripherals (Expenses)	60	749,653	1,319,539
Office Equipment (Expenses)	61	403,000	-
Resource Materials (Expenses)	62	3,669	450



	Notes	2015-16	2014-15
		Taka	Taka
Bank Charges	63	76,814	85,823
Income Tax	64	354,752	607,414
Contingency	65	19,077	149,000
Bad Debts	66	169,759	116,314
Office General Expenses	67	99,890	71,127
Service Management Cost	68	-	23,133
Loss on Sales of Asset	69	93,913	834,272
		162,658,127	175,798,334
Income Over Expenditure		4,944,384	14,113,457

The annexed notes form an integral part of these Financial Statements.

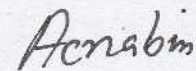

Chairperson

Dnet


Chief Executive Officer
Dnet

This is the Consolidated Statement of Income and Expenditures referred to in our separate report of even date.

Dhaka,
28 February 2017


ACNABIN
Chartered Accountants

Dnet
Consolidated Statement of Cash Flows
For the year ended 30 June 2016

Cash Flows from Operating Activities

	2015-16
	Taka
Surplus/(Deficit)	4,944,384
Adjustments for	
Depreciation	8,835,243
Amortization	651,802
Loss on Sales of Assets	93,913
Gain on Sales of Assets	(82,442)
Adjustment in Fund Account	4,054,252
(Increase)/Decrease in Loan, Advance and Prepayments	(757,689)
(Increase)/Decrease in Advance Income Tax	148,504
(Increase)/Decrease in Accounts Receivables	11,026,473
(Increase)/Decrease in Security Deposits	7,000
Increase/(Decrease) in Accounts Payable	(9,238,695)
Increase/(Decrease) in Unearned Revenue	268,111
Increase/(Decrease) in VAT & Tax Payable	(172,594)
Increase/(Decrease) in Provision for Expenses	108,854
Increase/(Decrease) in Fixed Assets Fund	(1,878,505)
Increase/(Decrease) in Intangible Assets Fund	665,588
Increase/(Decrease) in HR Management Fund	84,007
Net Cash from Operating Activities	18,758,206

Cash Flows from Investing Activities

Acquisition of Property, Plant & Equipment	(6,196,226)
Acquisition of Intangible Assets	(1,428,397)
Construction Work-in-Progress	(2,748,069)
Investment	(450,000)
Proceeds from Sales of Assets	101,710
Net Cash used in Investing Activities	(10,720,982)

Cash Flows from Financing Activities

Grant in Advance	(27,524,781)
Net Cash used in Financing Activities	(27,524,781)

Net Increase in Cash and Cash Equivalents

	(19,487,558)
Cash and Cash Equivalents at the Beginning of the Period	43,475,153
Cash and Cash Equivalents at the end of the Period	23,987,595


Chairperson
Dnet


Chief Executive Officer
Dnet

Dnet
Consolidated Statement of Receipts and Payments
For the year ended 30 June 2016

	2015-16	2014-15
	Taka	Taka
Opening Balances		
Cash in Hand	-	197
Cash at Bank	43,475,152	46,029,491
	<u>43,475,152</u>	<u>46,029,688</u>
Receipts		
Local Grant in Advance	88,849,291	104,527,554
Foreign Grant in Advance	36,794,660	54,878,054
Foreign Grant Donation	-	3,872,500
Inter Project Loan (Assets)	3,408,244	18,036,519
Inter Project Loan (Liabilities)	9,391,756	24,780,000
Service Income	18,648,974	20,341,825
Advance Income Tax	-	25,310
Revenue from Sales	22,219	75,783
HR Management Fund	10,743,782	7,119,155
Staff Training & Development	-	35,000
Registration & Subscription fees	1,900	6,200
Contribution/Overhead	44,779,920	50,969,339
Accounts Receivable	19,388,106	2,393,853
Accounts Payable	8,050	98,328
Unearned Revenue	398,840	16,823
Infolady Social Entrepreneurship Program (ISEP)	-	385,013
Salaries/Allowances	-	14,968
Sale of Assets	101,700	150,594
Sale of Scrap	-	2,500
Levy	-	5,625
Balance of Income & Expenditures	338,100	753,936
Furniture & Fixture	10	-
Miscellaneous Income	302,610	547
Investment (Sanchayapatra)	100,000	-
Bank Interest	1,798,127	2,086,398
Loan, Advance & Prepayment	79,135	8,332,103
Total Receipts	<u>235,155,424</u>	<u>298,907,926</u>
Total	<u>278,630,576</u>	<u>344,937,614</u>
Payments		
Salaries/Allowances	84,148,176	97,652,150
Fringe Benefit	10,584,704	7,132,613
Salaries/Allowances (PNGO)	73,265	-
Honorarium & Consultancy Fees	2,304,476	1,742,253
Office Rent	11,286,821	7,349,566
Printing & Publication	372,034	303,359
Branding & Promotion	1,490,779	1,684,817
Stationery & Supplies	1,642,501	1,252,757
Internet & Communication	1,858,971	1,354,121
Postal Charge & Courier	165,282	1,347,876
Repair & Maintenance	4,554,272	2,265,506
Conveyance	-	1,025
Traveling Allowances/Daily Allowances	5,362,647	4,963,838
Seminar, Workshop, Meeting & Events	13,329,813	10,895,360
Research Expense	1,359,577	317,437
Program Expenses	40,860,724	56,008,974
Training Expenses	3,939,085	5,129,645
Staff Training & Development	-	10,000
Contribution/Overhead	5,446,534	7,553,117



	2015-16	2014-15
	Taka	Taka
Entertainment/Refreshment	31,025	46,368
Utilities	2,138,674	1,092,235
Fuel & Lubricant	91,159	108,079
Media & Advertisement	104,642	192,247
Content Development & Modification	215,634	762,618
Website Development & Management	1,553,561	703,651
Business Development Cost	719,878	4,182,602
Newspaper & Periodicals	8,112	8,269
Registration, Renewal & Subscription fees	541,393	42,725
Insurance Premium	85,562	45,243
Audit Fees	476,195	346,750
Legal & Advising Fees	49,500	223,333
Computer & Peripherals (Expenses)	749,653	1,319,539
Office Equipment (Expenses)	403,000	-
Resource Materials (Expenses)	3,669	450
Leasehold Improvement	26,250	2,157,609
Office Equipment	5,464,847	8,932,993
Construction Work-in-Progress	2,717,861	-
Computer & Peripherals	419,395	3,935,470
Furniture & Fixtures	315,942	3,796,303
Vehicle	-	334,471
Software/ Content/ Apps	1,428,397	880,000
Bank Charges	74,812	84,750
Advance Income Tax	179,648	385,984
Security Deposit	-	24,500
Advance fund to PNGO	52,772	-
Local Grant in Advance	1,978,297	470
Investment	550,000	-
Value Added Tax	2,609	-
Earnest Money	-	52,010
Contingency	19,077	149,000
HR Management Fund	11,215,676	4,327,637
Office General Expenses	99,890	66,237
Loan, Advance & Prepayments	3,978,259	10,904,212
Provision for Expenses	467,424	233,979
Accounts Receivable	1,193,207	5,805,579
Accounts Payable	15,152,286	308,232
VAT & Tax Payable	172,594	-
Inter Project Loan (Liabilities)	2,000,000	18,036,519
Inter Project Loan (Asset)	10,800,000	24,780,000
Balance of Income & Expenditure	150,958	204,851
Service Management Cost	231,462	23,133
Total Payments	254,642,981	301,462,462
Closing Balance		
Cash in Hand	-	-
Cash at Bank	23,981,059	43,475,152
e-Money	6,536	-
Total	278,630,576	344,937,614

The annexed notes form an integral part of these Financial Statements.


Chairperson
Dnet


Chief Executive Officer
Dnet

Dnet
Notes to the Consolidated Financial Statements
for the year ended 30 June 2016

1.0 Background

1.1 About the Organization

Dnet is not-for-profit social enterprise, established in 2001 under the Registration # S-2601(14)/2001 dated August 08, 2001 from the Registrar of Joint Stock Companies and Firms, Bangladesh. This is also registered with NGO Affairs Bureau, Bangladesh vide registration No # 1918, dated April 07, 2004, renewed on 17th July 2014 with a vision for a society where information and knowledge facilitates all stakeholders participation in generation of wealth and its equitable distribution for poverty alleviation. Dnet pioneered in research on using ICT as a primary means for alleviating poverty, empowerment through minimizing the digital divide and access to information, civic participation, capacity development and employment generation. These endeavors have helped the organization to transcend the national boundary and become visible in the global context. Since inception Dnet has been trying to develop evidence based practical models that would harness the power of mobile, web and new technologies to ensure empowerment of rural population.

Dnet pioneered in research/innovation of models and strategies using ICT as a primary tool to support and provide service to hard-to-reach population in isolated rural areas of Bangladesh. The models developed by Dnet for empowerment of different target population in different sectors such as livelihood, health, education have proved to have excellent scalability and replicability. Apart from that over the years Dnet also developed expertise in content development encompassing various issues of aforementioned sectors. Multilateral collaborations with GO's, NGO's, development partners, donor agencies has strengthen the organization's ability to undertake large scale programs and ensure smooth execution. Dnet has a highly active work environment with group of motivated employees and an efficient administration who are dedicated towards the cause that the organization is serving.

1.2 Principal activities

- a) Conducting extensive empirical and social research to develop sustainable models for social change, improvement of livelihood and empowerment of targeted population.
- b) Develop livelihood, educational and knowledge products and contents.
- c) Campaign and build mass awareness on social problems and issues of importance.
- d) Improving livelihood of woman through empowerment, better health, access to information etc.
- e) Ensuring citizens right through developing easy access to information.
- f) Using ICT as tool of empowerment of mass population and access to livelihood information.

2.0 Accounting policies

2.1 Basis of preparation of financial statements

The financial statements of the organization have been drawn up on a going concern basis under the historical cost convention. Accrual basis of accounting has been followed in recording and reporting the transactions during the year.

2.2 Property, plant & equipment and Intangibles

Property, plant & equipment and Intangibles are initially recorded at cost which comprise acquisition cost and other direct attributable cost and subsequently shown on financial statements at cost less accumulated depreciation/amortization.

2.3 Depreciation & Amortization

Depreciation and amortization on tangible and intangible assets are computed using "Straight Line method" at rates varying from 10% to 50% depending upon the useful life of each asset. Depreciation on fixed assets addition has been charged according to policy of Accounting & Finance Manual 2009, Para-2.3-(c,d) © and Page -39, which was amended on 25.08.2010 at 84th executive board meeting and the amended rate will be effective from 01.10.2010. Depreciation was charged on items from the acquisition date.

Depreciation on the Property, Plant and Equipment (including addition) has been applied on the rates as follows:





Name of the assets	Rate of Depreciation/Amortization (%)
Books/ Resource materials	30
Furniture and fixture	10
Computer and peripherals	30
Equipment (Plant and machineries)	20-30
Vehicle	20
Building	10
Leasehold Improvement	20
Intangible assets	50

2.4 Accounting for grants

Grants are recognized as income in accordance with Bangladesh Accounting Standard (BAS) 20, i. e. grant income is recognized over the periods necessary to match them with the related costs of that periods.

2.5 Provision

A provision is recognized if, as a result of past events, the organization has a present legal or constructive obligation that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation. Dnet made provision against various purpose such as audit fee, utility bill, telephone bill and income tax.

2.6 Basis of consolidation

Consolidation has been done by adding together the line items of the financial statements of different projects and core account. Any inter-project transactions have been properly eliminated during consolidation.

2.7 Related party transaction

During the period Dnet made some transactions with Multimedia Content and Communications Ltd. which are regarded as related party to the organization. Detail of those transactions are as follows:

Transaction made by	Transaction made to	Nature of transaction	Amount (Taka)
Dnet	Multimedia Content & Communications Ltd.	Service rendered	2,220,069
		Service taken	4,851,811
		Accounts receivable (Closing)	662,919
		Loan, Advance & Prepayment settled with expenditure	99,275
			7,834,074

2.8 Reporting period and currency

The financial statements cover the accounting period of 1st July 2015 to 30th June 2016 . The reporting currency is Bangladeshi Taka.

2.9 General

Figures in the financial statements and notes have been rounded off to the nearest Taka.





3 Property, Plant and Equipment

Opening balance
Add: Addition during this period
 Transferred from (to) others
Less: Disposal during the year

Less: Accumulated depreciation (Note: 3.1)

3.1 Accumulated depreciation

Opening balance
Add: Charged for this period
 Transferred from (to) others
 Adjustment made
Less: Disposal during the year

4 Intangible Asset

Opening balance
Add: Addition during this period

Less: Accumulated amortization (Note: 4.1)

4.1 Accumulated amortization

Opening balance
Add: Charged for this period
Add: Adjustment made during the year

5 Investment

Opening balance
Add: Addition made during the year
Less: Adjustment made during the year

Breakup of investment

Fair Price International Pvt. Ltd
Kite Bangladesh Ltd
Multimedia Content & Communications Ltd.
Sanchayapatra
Term Deposit

6 Loan, Advance & Prepayment

Advance office rent (Note: 6.1)
Advance to staff (Note: 6.2)
Loan, advance & prepayment (Note 6.3)
Advance fund to PNGO (Note: 6.4)

6.1 Advance office rent

Opening balance
Add: Addition made during the year
Less: Adjustment made during the year

30.06.2016 Taka	30.06.2015 Taka
35,784,612	17,106,483
6,196,226	24,626,623
-	3,950
2,315,173	5,952,444
39,665,665	35,784,612
15,106,582	8,448,330
24,559,083	27,336,282
8,448,330	10,047,243
8,835,244	3,250,642
-	1,920
-	5,227
2,176,992	4,856,702
15,106,582	8,448,330
1,235,685	355,685
1,428,397	880,000
2,664,082	1,235,685
1,077,308	425,505
1,586,774	810,180
425,505	326,620
651,803	92,140
-	6,745
1,077,308	425,505
4,145,000	4,145,000
550,000	-
100,000	-
4,595,000	4,145,000
1,530,000	1,530,000
2,065,000	1,715,000
800,000	800,000
-	100,000
200,000	-
4,595,000	4,145,000
1,716,000	2,203,000
1,674,160	2,539,190
2,512,190	305,359
52,772	149,884
5,955,122	5,197,433
2,203,000	2,226,000
-	923,000
487,000	946,000
1,716,000	2,203,000



	30.06.2016 Taka	30.06.2015 Taka
Breakup of closing balance		
Dnet (Core) (Note: 6.1.1)	1,620,000	2,080,000
MAMA Bangladesh (Sponsor a Mother) (Note: 6.1.2)	96,000	96,000
MAMA Bangladesh (BEXIMCO) (Note: 6.1.3)	-	27,000
	1,716,000	2,203,000
6.1.1 <u>Dnet (Core)</u>		
Mrs. Fatiha Khanam	100,000	100,000
Sayed Mosharrof Hossain	1,520,000	1,980,000
	1,620,000	2,080,000
6.1.2 <u>MAMA Bangladesh (Sponsor a Mother)</u>		
Khaleda Khatun, Simon Haque, Marajul Haque	96,000	96,000
	96,000	96,000
6.1.3 <u>MAMA Bangladesh (BEXIMCO)</u>		
Hamida Khatun	-	27,000
	-	27,000
6.2 Advance to staff		
Opening balance	2,539,190	487,292
Add: Addition made during the year	10,702,738	12,608,575
Less: Adjustment made during the year	11,567,768	10,556,677
	1,674,160	2,539,190
Breakup of closing balance		
Baby Basic Bangladesh Program (Note: 6.2.1)	-	170,905
Dnet (Core) (Note: 6.2.2)	1,668,160	1,899,747
HR Management Fund (Note: 6.2.3)	-	150,530
MAMA Bangladesh (Revenue) (Note: 6.2.4)	6,000	-
MAMA Bangladesh (BEXIMCO) (Note: 6.2.5)	-	93,192
MAMA Bangladesh (USAID_MaMoni_HSS) (Note: 6.2.6)	-	10,350
DEAR Infolady (Note: 6.2.7)	-	23,950
Missing Child Alert (MCA)(Note: 6.2.8)	-	190,516
	1,674,160	2,539,190
6.2.1 <u>Baby Basic Bangladesh Program</u>		
Iffat Ara Nawaz	-	155,506
Md. Forhad Ahmed	-	15,399
	-	170,905
6.2.2 <u>Dnet (Core)</u>		
Ashik Mahmud	-	50,000
Ananya Raihan	989,089	1,653,427
Mahbuba Akter Subarna	-	196,320
Sahana Farid	679,071	-
	1,668,160	1,899,747
6.2.3 <u>HR Management Fund</u>		
Mahbuba Akter Subarna	-	145,530
Nazia Tabassum	-	5,000
	-	150,530
6.2.4 <u>MAMA Bangladesh (Revenue)</u>		
Md. Jamir Uddin	6,000	-
	6,000	-
6.2.5 <u>MAMA Bangladesh (BEXIMCO)</u>		
Ananya Raihan	-	93,192
	-	93,192



6.2.6 MAMA Bangladesh (USAID MaMoni HSS)
Md. Nasim Al-Awal Kabir

6.2.7 DEAR Infolady

SK. Masudur Rahman
Swapan Debnath

6.2.8 Missing Child Alert (MCA)

Asinur Reza
Sakib Bin Sharif

6.3 Loan, advance & prepayment

Opening balance
Add: Addition made during the year
Less: Adjustment made during the year

Breakup of closing balance

Dnet (Core) (Note: 6.3.1)
Connecting School (Note: 6.3.2)
HR Management Fund (Note: 6.3.3)
Baby Basic Bangladesh Program (Note: 6.3.4)
MAMA Bangladesh (USAID_MaMoni_HSS) (Note: 6.3.5)

6.3.1 Dnet (Core)

A. S & Associate
Aneek R. Haque
Grasshopper Corporation
Elite Security Services Ltd.
MBM- Munshi Bangladesh Ltd.
Property Care Services Bangladesh (Pvt.) Ltd.
Remfry & Sons

6.3.2 Connecting School

Multimedia Content and Communications Ltd

6.3.3 HR Management Fund

Mr. Sanjib Ahmed

6.3.4 Baby Basic Bangladesh Program

ASH Production

6.3.5 MAMA Bangladesh (USAID MaMoni HSS)

Spectrum

6.4 Advance Fund to PNGO

Opening balance
Add: Addition made during the year
Less: Adjustment made during the year

30.06.2016 Taka	30.06.2015 Taka
-	10,350
-	10,350
-	12,500
-	11,450
-	23,950
-	37,250
-	153,266
-	190,516
305,359	5,905,588
9,041,353	11,700,761
6,834,522	17,300,990
2,512,190	305,359
276,890	202,324
-	99,275
-	3,760
235,300	-
2,000,000	-
2,512,190	305,359
104,640	-
20,000	-
-	-
86,250	86,250
66,000	-
-	75,900
-	40,174
276,890	202,324
-	99,275
-	99,275
-	3,760
-	3,760
235,300	-
235,300	-
2,000,000	-
2,000,000	-
149,884	-
8,167,418	657,784
8,264,530	507,900
52,772	149,884



	30.06.2016 Taka	30.06.2015 Taka
Breakup of closing balance		
<u>DEAR Infolady</u>		
STEP, Dashura, Manikganj	-	74,942
Daily Gramer Kagj, MK Road, Jessore	-	74,942
<u>Baby Basics Bangladesh Program</u>		
Centre For Dev. and Peace(CDP)-Meherpur	1,367	-
Nari Maitree, Malibagh/Maghbazar, Dhaka.	10,257	-
World Mission Prayer League (LAMB),Dinajpur	41,148	-
	<u>52,772</u>	<u>149,884</u>
7 Advance Income Tax		
Opening balance	935,457	597,308
Add: Addition made during the year	188,727	577,200
Less: Adjustment made during the year	337,231	237,975
Less: Transferred to separate entity	-	1,077
	<u>786,953</u>	<u>935,457</u>
8 Inter-Project Loan (Assets)		
Opening balance	13,300,000	6,847,973
Add: Addition made during the year	21,383,249	24,780,000
Less: Realization made during the year	13,991,493	18,327,973
	<u>20,691,756</u>	<u>13,300,000</u>
Less: Inter project transaction	<u>20,691,756</u>	<u>13,300,000</u>
	-	-
Breakup of closing balance		
HR Management Fund (Note: 8.1)	8,591,756	10,000,000
MAMA Bangladsesh (Revenue) (Note: 8.2)	-	2,000,000
Dnet (Core) (Note: 8.3)	8,900,000	1,300,000
MAMA Bangladesh (Sponsor a Mother) (Note: 8.4)	3,200,000	-
	<u>20,691,756</u>	<u>13,300,000</u>
8.1 HR Management Fund		
Dnet (Core)	8,291,756	10,000,000
Infolady Social Entrepreneurship Programme (ISEP)	300,000	-
	<u>8,591,756</u>	<u>10,000,000</u>
8.2 MAMA Bangladesh (Revenue)		
MAMA Bangladesh (USAID_MaMoni_HSS)	-	2,000,000
	<u>-</u>	<u>2,000,000</u>
8.3 Dnet (Core)		
Bridge	7,000,000	1,000,000
Infolady Social Entrepreneurship Programme (ISEP)	1,900,000	300,000
	<u>8,900,000</u>	<u>1,300,000</u>
8.4 MAMA Bangladesh (Sponsor a Mother)		
Dnet (Core)	2,200,000	-
MAMA Bangladesh (J&J)	1,000,000	-
	<u>3,200,000</u>	<u>-</u>
9 Accounts Receivable		
Accounts receivables (Note: 9.1)	1,636,975	1,607,527
Accrued Interest (Note: 9.2)	362	55,556
Foreign Grant Receivable (Note: 9.3)	2,031,303	-
Local Grant Receivable (Note: 9.4)	1,383	13,033,414
	<u>3,670,023</u>	<u>14,696,496</u>



	30.06.2016 Taka	30.06.2015 Taka
9.1 Accounts Receivable		
Opening balance	7,243,784	3,021,999
Add: Addition made during the year	24,605,147	23,185,609
Less: Realization made during the year	26,606,496	18,963,825
	5,242,435	7,243,784
Less: Inter Project transactions	3,605,460	5,636,256
	1,636,975	1,607,527
Breakup of closing balance		
Dnet (Core) (Note: 9.1.1)	3,715,223	761,044
HR Management Fund (Note: 9.1.2)	686,556	461,033
Infolady Social Entrepreneurship Program (ISEP) (Note: 9.1.3)	57,459	-
MAMA Bangladesh (Sponsor a Mother) (Note: 9.1.4)	-	5,300,497
MAMA Bangladesh (Revenue) (Note: 9.1.5)	772,558	641,624
MAMA Bangladesh (BEXIMCO) (Note: 9.1.6)	-	79,585
Training Unit (Note: 9.1.7)	10,639	-
	5,242,435	7,243,784
9.1.1 <u>Dnet (Core)</u>		
Baby Basic Bangladesh Program	-	637,960
Gano Shakkharata Ovijan	133,400	-
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	270,146	-
Infolady Social Entrepreneurship Program (ISEP)	1,968,917	-
MAMA Bangladesh (J&J)	679,841	-
Multimedia Content & Communications Ltd.	662,919	68,084
Missing Child Alert (MCA)	-	5,000
Saffron The Garden Restaurant	-	50,000
	3,715,223	761,044
9.1.2 <u>HR Management Fund</u>		
Gunijan Trust	-	125,274
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	67,537	-
MAMA Bangladesh (J&J)	129,325	-
Dnet (Core)	1,885	335,759
Infolady Social Entrepreneurship Programme (ISEP)	487,809	-
	686,556	461,033
9.1.3 <u>Infolady Social Entrepreneurship Program (ISEP)</u>		
bKash Limited	20,292	-
Jessore Regional Office	36,561	-
Rabeya Khatun (Infolady-Jessore)	303	-
Reshma Khatun (Infolady-Jessore)	303	-
	57,459	-
9.1.4 <u>MAMA Bangladesh (Sponsor a Mother)</u>		
MAMA Bangladesh (USAID-MaMoni-HSS)	-	5,300,497
	-	5,300,497
9.1.5 <u>MAMA Bangladesh (Revenue)</u>		
Airtel Bangladesh Ltd.	139,476	-
Banglalink Digital Communications Ltd.	32,924	82,830
Grameenphone Ltd.	391,112	252,131
Pacific Bangladesh telecom Ltd.	45,419	28,490
Robi Axiata Ltd.	163,626	278,173
	772,558	641,624
9.1.6 <u>MAMA Bangladesh (BEXIMCO)</u>		
MAMA Global	-	79,585
	-	79,585

9.1.7 Training Unit

British Council

9.2 Accrued interest

Opening balance

Add: Addition made during the year

Less: Realization made during the year

Less: Adjustment made during the year

9.3 Foreign grant receivable

Opening balance

Add: Addition made during the year

Add: Transferred from other project

Less: Realization made during the year

Breakup of closing balance

MAMA Bangladesh (J&J) from Dnet Global

ICLC from Computer Literacy Program Volunteers.. NJ USA

9.4 Local grant receivable

Opening balance

Add: Addition made during the year

Less: Realization made during the year

Breakup of closing balance

MAMA Bangladesh (USAID_MaMoni_HSS) from Save the Children Int.

MAMA Bangladesh (Sponsor a Mother) from icddr,b.

10 Security Deposit

Opening balance

Add: Addition during this period

Less: Adjustment during this period

This amount is made up as follows:

HR Management Fund

Dnet (Core)

11 Cash and Bank Balances

Cash in hand

Cash at bank (Note 11.1)

11.1 Cash at bank

A/C Name

A/C No.

Name of Bank & Branch

Dnet Core (Note: 11.1.1)

148.120.380

DBBL, Ring Road

4,793,859

5,527,256

DNET-Baby Basic Bangladesh Program

148.120.5146

DBBL, Ring Road

2,904,266

13,853,685

Dnet -ICLC

148.120.5155

DBBL, Ring Road

80,208

699,284

Missing Child Alert (MCA)

148.120.4478

DBBL, Ring Road

162,470

1,624,823

30.06.2016 Taka	30.06.2015 Taka
10,639	-
10,639	-
55,556	40,111
362	15,445
55,918	55,556
52,500	-
3,056	-
362	55,556
-	-
2,381,198	-
-	-
2,381,198	-
349,895	-
2,031,303	-
1,741,828	-
289,475	-
2,031,303	-
13,033,414	-
690,300	20,379,082
13,723,714	20,379,082
13,722,331	7,345,668
1,383	13,033,414
-	13,033,414
1,383	-
1,383	13,033,414
24,500	-
-	24,500
7,000	-
17,500	24,500
17,500	17,500
-	7,000
17,500	24,500
-	-
23,981,059	43,475,152
23,981,059	43,475,152



			30.06.2016 Taka	30.06.2015 Taka
DEAR Infolady	148.120.1063	DBBL, Ring Road	1,516,636	1,746,181
Govt. Pvt. Initiative on ITE Education	13100000228	SEBL, Agargaon	-	367,656
Dnet-Mother	12100014377	MBL, Dhanmondi	896	1,903
HR Management Fund	148.120.612	DBBL, Ring Road	4,577,161	3,083,267
MAMA Bangladesh (Note: 11.1.2)	148.120.1461	DBBL, Ring Road	9,491,199	15,730,853
MAMA Bangladesh (USAID) (Note: 11.1.3)	148.120.1582	DBBL, Ring Road	454,364	840,244
			23,981,059	43,475,152
11.1.1 Dnet (Core): 148.120.380				
Connecting School			-	505,766
Dnet (Core)			2,241,686	3,339,833
Bridge			498,742	721,625
Infolady Social Entrepreneurship Programme (ISEP)			622,449	146,463
Infolady Agricultural Entrepreneurs (PRIDE)			-	65,929
Junction			318,135	-
School Innovation Program			398,840	-
Training Unit			714,007	747,640
			4,793,859	5,527,256
11.1.2 MAMA Bangladesh: 148.120.1461				
MAMA Bangladesh (BEXIMCO)			-	921,630
MAMA Bangladesh (J&J)			152,338	7,585,819
MAMA Bangladesh (Sponsor a Mother)			6,555,467	549,969
MAMA Bangladesh (Revenue)			2,783,394	6,673,435
			9,491,199	15,730,853
11.1.3 MAMA Bangladesh (USAID): 148.120.1582				
MAMA Bangladesh (USAID_MaMoni_HSS)			454,364	513,212
MAMA Bangladesh (USAID_MCHIP)			-	327,032
			454,364	840,244
12 Fund Account				
Opening balance			26,799,112	11,554,880
Add: Addition During the year			4,944,384	14,113,457
Add: Adjustment during the year			4,208,266	1,147,803
Add: Transfer from other project			154,669	407,755
			36,106,431	27,223,895
Less: Adjustment during the year			179,014	9,391
Less: Transfer to other project			154,669	415,392
			35,772,748	26,799,112
Breakup of closing balance				
Abolombon II			-	4
Bridge			(1,340,337)	(278,375)
Dnet-Mother			896	1,903
Govt. Pvt. Initiative on ITE Education			-	146,065
Infolady Social Entrepreneurship Programme (ISEP)			(3,898,903)	(158,837)
HR Management Fund			542,237	469,361
Dnet (Core)			23,972,499	9,072,695
MAMA Bangladesh (Sponsor a Mother)			11,562,153	8,231,237
MAMA Bangladesh (Revenue)			4,007,138	9,315,059
Training Unit			497,017	-
Junction			430,048	-
			35,772,748	26,799,112



13 Fixed Assets Fund

Opening balance
Add: Addition made during the year
Add: Adjustment made during the year
Add : Transferred from other project

Less: Realization/Adjustment during the year
Less : Transferred to other project

Breakup of closing balance

Baby Basic Bangladesh Program
Dnet (Core)
Dnet-PILBIKS
ICT Based Education for Emp. Underprivileged Youth In BD (ICLC)
Connecting School
MAMA Bangladesh (USAID_MaMoni_HSS)
MAMA Bangladesh (BEXIMCO)
MAMA Bangladesh (J&J)
MAMA Bangladesh (USAID_MCHIP)
Missing Child Alert (MCA)
DEAR Infolady

30.06.2016 Taka	30.06.2015 Taka
6,442,919	6,016,232
966,342	3,925,956
-	-
1,329,293	-
8,738,555	9,942,188
2,844,847	3,499,269
1,329,293	-
4,564,414	6,442,919
711,169	880,041
1,620,378	291,085
-	50,832
62,427	31,741
-	4,085
1,525,861	1,846,218
-	724,714
7,281	256,102
-	1,390,225
543,332	750,662
93,966	217,214
4,564,414	6,442,919

14 Intangible Assets Fund

Opening balance
Add: Addition made during the year
Add : Transferred from other project

Less: Adjustment made during the year
Less : Transferred to other project

Breakup of closing balance

Baby Basic Bangladesh Program
Dnet (Core)
MAMA Bangladesh (BEXIMCO)
MAMA Bangladesh (USAID_MaMoni_HSS)
MAMA Bangladesh (J&J)

810,177	9,063
1,313,397	880,000
3	-
2,123,577	889,063
647,809	78,886
3	-
1,475,765	810,177
319,780	-
3	-
-	3,509
1,155,981	806,667
1	1
1,475,765	810,177

15 HR Management Fund

Provision for HR Management Fund
Opening balance
Add: HR benefit received during the year
Less: Excess received HR Benefit refunded

Less: HR fund utilized during the year (Note: 15.1)

13,246,729	10,950,525
11,428,453	7,124,499
3,920	5,344
24,671,262	18,069,680
11,340,526	4,822,951
13,330,736	13,246,729

15.1 HR fund utilized during the year

Hospitalization compensation
Bench Staffs
Cell Phone Allowance
Day Care Facilities
First Aid medical support
Earned leave encashment

263,628	156,675
1,676,833	206,175
577,154	535,893
85,247	-
8,710	5,225
746,373	569,347



	30.06.2016 Taka	30.06.2015 Taka
Employee benefit	30,930	-
Festival bonus	2,247,772	-
Free food for staff	2,586,575	1,395,084
Overtime	406,922	408,639
Retreat and picnic	1,031,822	-
Staff capacity building-HRMF	378,039	140,430
Special compensation	-	63,027
Gratuity	514,798	372,750
Incentive bonus	267,140	525,828
Day observance	42,507	-
Day off duty allowances	-	29,564
Group life insurance premium	476,076	414,314
	<u>11,340,526</u>	<u>4,822,951</u>
16 Grant in Advance		
Foreign grant in advance (Notes: 16.1)	5,012,307	20,263,263
Local grant in advance (Notes: 16.2)	5,810,838	18,084,662
	<u>10,823,145</u>	<u>38,347,925</u>
16.1 Foreign grant in advance		
Opening balance	20,263,263	26,136,006
Add: Received during the year	38,837,965	55,085,951
Add: Transfer from Other Project	10,692	-
	<u>59,111,920</u>	<u>81,221,957</u>
Less: Utilized during the year	54,088,921	60,958,694
Less: Transfer to other project	10,692	-
	<u>5,012,307</u>	<u>20,263,263</u>
Breakup of closing balance		
Baby Basic Bangladesh Program (Note: 16.1.1)	3,192,338	11,017,225
Dnet Core (Note: 16.1.2)	1,734,968	662,652
ICT Based Education for Emp. Underprivileged Youth In BD (ICLC) (Note: 16.1.3)	-	670,534
MAMA Bangladesh (USAID-MCHIP) (Note: 16.1.4)	-	327,032
MAMA Bangladesh (J&J) (Note: 16.1.5)	85,000	7,585,819
	<u>5,012,307</u>	<u>20,263,263</u>
16.1.1 Baby Basic Bangladesh Program		
Department of State - USA	3,192,338	11,017,225
	<u>3,192,338</u>	<u>11,017,225</u>
16.1.2 Dnet (Core)		
Department of State - USA	24,021	15,869
Jhpiego (Johns Hopkins University) - USA	47,177	47,177
Mozilla Foundation	1,592,436	530,813
Thomas Jahn, Dorfringstr	57,600	57,600
Volunteers Association for Bangladesh (VAB)	13,734	11,193
	<u>1,734,968</u>	<u>662,652</u>
16.1.3 ICT Based Education for Emp. Underprivileged Youth In BD (ICLC)		
Computer Literacy Program Volunteers..N], USA	-	670,534
	<u>-</u>	<u>670,534</u>
16.1.4 MAMA Bangladesh (USAID-MCHIP)		
Jhpiego (Johns Hopkins University-USA)	-	327,032
	<u>-</u>	<u>327,032</u>
16.1.5 MAMA Bangladesh (J&J)		
SPREEHA Foundation	-	7,500,819
Jhpiego (Johns Hopkins University-USA)	85,000	85,000
	<u>85,000</u>	<u>7,585,819</u>



16.2 Local grant in advance

Opening balance
Add: Received during the year
Add: Transfer from other project

Less: Utilized during the year
Less: Fund refund during the year
Less: Transfer to other project

Breakup of closing balance

MAMA Bangladesh (Sponsor a Mother) (Note: 16.2.1)
Connecting School (Note: 16.2.2)
Govt. Pvt. Initiative on ITE Education (Note: 16.2.3)
DEAR Infolady (Note: 16.2.4)
MAMA Bangladesh (BEXIMCO) (Note: 16.2.5)
Training Unit (Note: 16.2.6)
MAMA Bangladesh (USAID_MaMoni_HSS) (Note: 16.2.7)
Dnet (Core) (Note: 16.2.8)
Missing Child Alert (MCA) (Note: 16.2.9)

30.06.2016 Taka	30.06.2015 Taka
18,084,662	13,741,862
88,852,374	117,737,420
40,214	-
106,977,251	131,479,282
99,147,903	113,394,620
1,978,296	-
40,214	-
5,810,838	18,084,662
690,299.00	-
-	605,041
-	221,591
1,516,636	1,920,015
-	1,121,407
749,890	749,890
2,454,364	-
237,178	11,651,379
162,470	1,815,339
5,810,838	18,084,662
690,299	-
690,299	-
-	605,041
-	605,041
-	221,591
-	221,591
1,516,636	1,920,015
1,516,636	1,920,015
-	1,121,407
-	1,121,407
749,890	749,890
749,890	749,890
2,454,364	-
2,454,364	-
-	11,457,916
3,500	-
88,000	88,000
42,746	37,031
28,375	18,313
74,557	50,120
237,178	11,651,379
162,470	1,815,339
162,470	1,815,339

16.2.1 MAMA Bangladesh (Sponsor a Mother)
icddr,b

16.2.2 Connecting School
British Council

16.2.3 Govt. Pvt. Initiative on ITE Education
Bangladesh Computer Council

16.2.4 DEAR Infolady
Manusher Jonno Foundation (MJF)

16.2.5 MAMA Bangladesh (BEXIMCO)
Beximco Pharmaceuticals Ltd

16.2.6 Training Unit
British Council

16.2.7 MAMA Bangladesh (USAID MaMoni HSS)
Save the Children International in Bangladesh

16.2.8 Dnet (Core)
Mohammad Shohag
Mr. Mahmudur Rahman Milton
Bangladesh Computer Council
Manusher Jonno Foundation (MJF)
Plan International Bangladesh
Save the Children International in Bangladesh

16.2.9 Missing Child Alert (MCA)
Plan International Bangladesh



17 Accounts Payable

Accounts payable (Notes 17.1)
bKash commission payable (Note: 17.2)

17.1 Accounts payable

Opening balance
Add: Addition made during the year
Less: Payment made during the year

Less: Inter-project accounts payable

Breakup of closing balance

Dnet (Core) (Note: 17.1.1)
Baby Basic Bangladesh Program (Note: 17.1.2)
Infolady Social Entrepreneurship Programme (ISEP) (Note: 17.1.3)
MAMA Bangladesh (Sponsor a Mother) (Note: 17.1.4)
MAMA Bangladesh (J&J) (Note: 17.1.5)
ICT Based Edu. for Emp. Underprivileged Youth In BD (ICLC) (Note: 17.1.6)
MAMA Bangladesh (USAID_MaMoni_HSS) (Note: 17.1.7)

17.1.1 Dnet (Core)

Grasshopper Corporation
HR Management Fund
Manusher Jonno Foundation (MJF)

17.1.2 Baby Basic Bangladesh Program

Centre for Dev. And Peace (CDP), Meherpur
Md. Mostafizur Rahman
Nari Maitree, Malibagh/maghbazar, Dhaka
World Mission Prayer League (LAMB), Dinajpur

17.1.3 Infolady Social Entrepreneurship Programme (ISEP)

Blueberry Trading Limited
Dnet (Core)
HR Management Fund
Jessore Regional Office
M M Surgical

17.1.4 MAMA Bangladesh (Sponsor a Mother)

POOR Mother
Spectrum

17.1.5 MAMA Bangladesh (J&J)

Dnet (Core)
HR Management Fund

17.1.6 ICT Based Education for Emp. Underprivileged Youth In BD (ICLC)

Dnet (Core)
HR Management Fund

30.06.2016 Taka	30.06.2015 Taka
514,345	9,770,390
17,350	-
531,695	9,770,390
15,406,645	223,585
65,260,213	110,936,051
76,547,053	95,752,990
4,119,805	15,406,645
3,605,460	5,636,256
514,345	9,770,390
480,260	835,759
-	3,007,365
2,484,646	5,300
8,050	1,245
809,166	-
337,683	-
-	11,556,976
4,119,805	15,406,645
453,375	500,000
1,885	335,759
25,000	-
480,260	835,759
-	545,092
-	2,000
-	906,589
-	1,553,684
-	3,007,365
27,189	-
1,968,917	-
487,809	-
731	-
-	5,300
2,484,646	5,300
8,050	-
-	1,245
8,050	1,245
679,841	-
129,325	-
809,166	-
270,146	-
67,537	-
337,683	-





17.1.7 MAMA Bangladesh (USAID MaMoni HSS)

Dnet (Core)
Integrated Marketing Services Ltd.
Synesis IT Ltd.
System Solutions & Development Technologies

30.06.2016 Taka	30.06.2015 Taka
-	288,479
-	5,968,000
-	1,506,000
-	3,794,497
-	11,556,976

17.2 bKash commission payable

Opening balance
Add: Addition made during the year

Less: Payment made during the year
Closing balance

-	-
42,750	-
42,750	-
25,400	-
17,350	-

Breakup of closing balance

Infolady Social Entrepreneurship Programme

Afroza Akter- 01737943412
Akhi Akter- 01758587871
Hafsa Begum 01952880151
Helen Akter Shumona 01793503265
Kohinor Aktar Panna 01749166506
Lutfa Begum Chow. 01792724248
Md. Atikur Rahman 01952880151
Md. Biplob 01627735837
Nurjahan Khatun- 01721264967
Rumia Begum- 01627735837
Sabrina Jannat- 01743005878
Shamima- 01758377931
Asyia Khatun- 01969134032
Jahanara Khatun- 01734503228
Rabeya Khatun- 01704244240
Reshma Khatun- 01793073542

650	-
1,040	-
1,040	-
650	-
650	-
1,040	-
660	-
700	-
1,040	-
780	-
910	-
1,040	-
1,690	-
2,080	-
1,560	-
1,820	-
17,350	-

18 **Unearned Revenue**

Opening balance
Add: Addition during the year
Less: Adjustment made during the year

130,729	940,268
398,840	2,325,622
130,729	3,135,161
398,840	130,729

Breakup of closing balance

School Innovation Program (Note: 18.1)
Integrating Infolady Concept into Agricultural Sector

398,840	-
-	130,729
398,840	130,729

18.1 School Innovation Program

Abdur Rahman Khan H. S. Satoria, Manikganj
Badartuni High School, Barisal
Bagerhat M L High School, Bagerhat
Baherchar Laxmipur High School, Barisal
Baliati Isswarchondra H. S. Satoria, Manikganj
Bangabandhu Bidyaniketan, Dhaka
Bangabandhu Bidyaniketon, Pallabi, Dhaka
Baninagar High School, Lalmonirhat
Bannayakandi Alim Madrasa, Sirajgonj
Bannayakandi N M High School, Sirajgonj
Barajan SC high School, Lalmonirhat
Binbina High School, Lalmonirhat

8,000	-
8,000	-
8,000	-
8,000	-
5,000	-
3,000	-
10,000	-
8,000	-
6,000	-
3,000	-
8,000	-
8,000	-

	30.06.2016 Taka	30.06.2015 Taka
Bishnapur A R H. S., Gaibandha	8,000	-
Caparhat H. S. ,Lalmonirhat	8,000	-
Chakmil H. S., Thakurgaon	7,840	-
Chortilli Model H. S. Satura, Manikganj	8,000	-
Daragram H. S. Satura, Manikganj	8,000	-
Dhakeshawari Mills H. S. Dhamgor, Narayanganj	3,000	-
Dhankura Girish H. S. Satura, Manikganj	8,000	-
Dhulla B M H. S. Satura, Manikganj	5,000	-
Dr. Chandana H. S. ,Lalmonirhat	8,000	-
Fokorhati Kandapara Mojibor R. H.S. Satura	8,000	-
Foyjunnesa H. S. Satura, Manikganj	8,000	-
Gaglarpar High School, Lalmonirhat	8,000	-
Gareya Girls High School, Thakurgaon	8,000	-
Garib-E-Nawaz H. S. Halisahar, Chittagong	18,000	-
Gupalpur H. S. Satura, Manikganj	8,000	-
Hajraniya dimukhi high School, Lalmonirhat	8,000	-
Horgoj H. S. Satura, Manikganj	8,000	-
IES H. S. Uttara, Dhaka	8,000	-
Janna Model H. S. Satura, Manikganj	8,000	-
Kaligonj Karim Uddin pilot H. S. Lalmonirhat	8,000	-
Karim Uddin Public College, Lalmonirhat	8,000	-
Karimpur Nesabiya Dakhil Madrasha,Lalmonirhat	8,000	-
Khordokomorpur H. S. Gaibandha	6,000	-
Kornel Malek Primary School Satura,Manikganj	8,000	-
Kuriapaika H. S. Potuakhali	7,000	-
Mirkamary H. S. Pabna	8,000	-
Mohishaloha Jabbaria H. S. Satura, Manikganj	8,000	-
Nadir Hossain Girls High School, Rajbari	8,000	-
Naziriya Naymia Mahmudia Madrasa, Chadgaon	3,000	-
Sakhati di mukhi H. S. ,Lalmonirhat	8,000	-
Satarpara H. S. Doulatpur, Kushtia	8,000	-
Satura Model Pilot H. S. Satura, Manikganj	16,000	-
Shanuhar MA H. S. Ujirpur, Barisal	8,000	-
Talgachia Dkati High School, Barguna	8,000	-
Taluk Sakhati H. S. ,Lalmonirhat	8,000	-
Tilli H. S. Satura, Manikganj	8,000	-
Union Krishi S. & C. Potia, Chittagong	18,000	-
Votmari High School, Lalmonirhat	8,000	-
	398,840	-
19 VAT & Tax Payable		
VAT payable (Note: 19.1)	-	84,605
Tax payable (Note: 19.2)	-	87,989
	-	172,594
19.1 VAT payable		
Opening balance	84,605	-
Add: Addition during the year	4,831,866	7,486,946
	4,916,471	7,486,946
Less: Payment made during the year	4,916,471	7,402,341
	-	84,605
19.2 Tax payable		
Opening balance	87,989	-
Add: Addition during the year	3,304,987	3,317,204
	3,392,976	3,317,204
Less: Payment made during the year	3,392,976	3,229,215
	-	87,989



20 Provision for Expenses

Opening balance
Add: Addition made during the year

Less: Payment made during the year

Breakup of closing balance

Dnet Core (Note: 20.1)

ICT Based Education for Emp. Underprivileged Youth In BD (ICLC) (Note: 20.2)

20.1 Dnet (Core)

Audit & Professional Fees

Income Tax

Drinking Water Bill

Electricity Bill

Electrical Service Cost

IP-PABX Phone Bill

Telephone Bill

Office Cleaning & Maintenance

Gas Bill

WASA Bill

20.2 ICT Based Education for Emp. Underprivileged Youth In BD (ICLC)

Audit fees

21 Inter -Project Loan (Liabilities)

Opening balance

Add: Addition during the year

Less: Realization/Adjustment made during the year

Less: Inter-project transaction

Breakup of closing balance

Bridge Payable to Dnet

Infolady Social Entrepreneurship Programme (ISEP) Payable to Dnet

Infolady Social Entrepreneurship Prog. (ISEP) Payable to HR Management Fund

MAMA Bangladesh (USAID_MaMoni_HSS) Payable to MAMA Bangladesh (Revenue)

Dnet Payable to HR Management Fund

Dnet Payable to MAMA Bangladesh (Sponsor a Mother)

MAMA Bangladesh (J&J) Payable to MAMA Bangladesh (Sponsor a Mother)

Less: Inter-project transaction

	30.06.2016 Taka	30.06.2015 Taka
Opening balance	899,924	320,229
Add: Addition made during the year	678,868	858,935
	1,578,792	1,179,164
Less: Payment made during the year	570,014	279,240
	1,008,778	899,924
Breakup of closing balance		
Dnet Core (Note: 20.1)	976,778	871,174
ICT Based Education for Emp. Underprivileged Youth In BD (ICLC) (Note: 20.2)	32,000	28,750
	1,008,778	899,924
20.1 Dnet (Core)		
Audit & Professional Fees	377,500	287,500
Income Tax	392,521	375,000
Drinking Water Bill	-	14,329
Electricity Bill	123,322	157,818
Electrical Service Cost	4,500	-
IP-PABX Phone Bill	3,181	25,549
Telephone Bill	-	-
Office Cleaning & Maintenance	65,470	-
Gas Bill	1,300	3,600
WASA Bill	8,984	7,378
	976,778	871,174
20.2 ICT Based Education for Emp. Underprivileged Youth In BD (ICLC)		
Audit fees	32,000	28,750
	32,000	28,750
21 Inter -Project Loan (Liabilities)		
Opening balance	13,300,000	6,847,973
Add: Addition during the year	21,381,249	24,780,000
	34,681,249	31,627,973
Less: Realization/Adjustment made during the year	13,989,493	18,327,973
	20,691,756	13,300,000
Less: Inter-project transaction	20,691,756	13,300,000
	-	-
Breakup of closing balance		
Bridge Payable to Dnet	7,000,000	1,000,000
Infolady Social Entrepreneurship Programme (ISEP) Payable to Dnet	1,900,000	300,000
Infolady Social Entrepreneurship Prog. (ISEP) Payable to HR Management Fund	300,000	-
MAMA Bangladesh (USAID_MaMoni_HSS) Payable to MAMA Bangladesh (Revenue)	-	2,000,000
Dnet Payable to HR Management Fund	8,291,756	10,000,000
Dnet Payable to MAMA Bangladesh (Sponsor a Mother)	2,200,000	-
MAMA Bangladesh (J&J) Payable to MAMA Bangladesh (Sponsor a Mother)	1,000,000	-
	20,691,756	13,300,000
Less: Inter-project transaction	20,691,756	13,300,000
	-	-





22 Foreign Grant/Donation

<u>Name of the Project/Programme</u>	<u>Name of Donor</u>	<u>2015-16 Taka</u>	<u>2014-15 Taka</u>
Baby Basic Bangladesh Program	Department of State - USA	33,872,679	19,154,704
Infolady Social Entrepreneurship Programme (GDN)	Global Development Network (GDN) - India	-	771,500
NGO Capacity Building Project	Sarvodaya - Fusion - Srilanka	-	676,401
Dnet (Core)	SPREEHA Foundation - USA	-	3,872,500
Empowerment of Women through the use of ICT in BD	Word Forge Foundation-Spain	-	772
Prevention of Child Marriage....Rrl Community Junction	High commission of Canada, BD	2,394,268	-
ICT Based Education for empowering underprivileged youth in BD (ICLC)	American National Red Cross Computer literacy Program Volunteers..NJ, USA	660,660	-
MAMA Bangladesh (USAID_MCHIP)	Jhpiego (John Hopkins University)-USA	7,190,143	5,962,460
MAMA Bangladesh (J&J)	Jhpiego (John Hopkins University)-USA	1,139,840	18,650,805
Mobilizing Knowledge for Development	Institute of Development Studies-UK	9,491,468	16,979,703
Research Communication & Policy Advocacy	IDRC	-	841
		-	3,879
		<u>54,749,058</u>	<u>66,073,565</u>
		-	3,872,500
		<u>54,749,058</u>	<u>62,201,065</u>

Less: Inter-project transaction

23 Local Grant/Donation

<u>Name of the Project/Programme</u>	<u>Name of Donor</u>		
Connecting School	British Council	609,125	640,780
Promoting Info Lady...Knowledge System	Manusher Janno Foundation (MJF)	41,944	107,341
Govt. Pvt. Initiative on ITE Education	Shahriar Ahmed	-	22,250
Refurbishment and E-Waste Management	Bangladesh Computer Council	-	10,724
Infolady Social Entrepreneurship Programme (ISEP)	Standard Chartered Bank	-	461,821
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	Mr. Mahmudur Rahman Milton	25,600	-
Training Unit	ICT Division Bangladesh	4,745,000	-
Dnet (Core)	Dr. Md. Abu Masud	24,000	-
MAMA Bangladesh (USAID_MaMoni_HSS)	Mr. Mozammel Huq	35,280	-
MAMA Bangladesh (BEXIMCO)	British Council	-	2,221,394
MAMA Bangladesh (Sponsor a Mother)	Mohammad Shohag	16,590,825	1,669,263
Missing Child Alert (MCA)	National Bank Limited	-	8,000
DEAR Infolady	Save the Children Int. in BD.	51,564,692	75,231,458
English and ICT after School Clubs	Beximco Pharmaceuticals Limited	1,316,538	1,641,924
	Abdul Latif Siddique	-	50,000
	Website Donation	-	10,560
	Plan International Bangladesh	15,100,840	17,570,293
	Manusher Jonno Foundation	9,635,139	10,434,836
	British Council	-	193,622
		<u>99,688,983</u>	<u>110,274,266</u>

24 Contribution/ Overhead

Contribution income (Note: 24.1)
Overhead income (Note: 24.2)

-	-
-	-
-	-

24.1 Contribution income

Baby Basic Bangladesh Program	4,189,056	7,221,500
Bridge	521,796	241,835
Connecting Classrooms...(CPD)	-	513,150
ICT Based Education for Emp. Underprivileged Youth In BD (ICLC)	1,162,454	1,977,451
Infolady Social Entrepreneurship Programme (ISEP)	1,394,777	237,000
Dnet	2,969,837	-
Prevention of Child Marriage....Rrl Community	613,949	-
MAMA Bangladesh (BEXIMCO)	169,053	-



MAMA Bangladesh (J&J)
MAMA Bangladesh (Sponsor a Mother)
MAMA Bangladesh (USAID_MaMoni_HSS)
MAMA Bangladesh (Revenue)
Mobile Solutions Tech. Assist. & research Prog.
NGO Capacity Building Project
The Digital Future of Child Rights Governance
Training Unit (CPD)
Innovation Unit
DEAR Infolady
HR Management Fund
MAMA Bangladesh (USAID_MCHIP)
Missing Child Alert (MCA)

Less: Inter-project transaction

2015-16 Taka	2014-15 Taka
477,018	590,730
10,000	10,000
8,216,839	17,738,229
991,723	-
-	585,826
-	157,500
-	357,225
709,457	304,500
77,266	-
2,548,164	4,299,453
168,265	531,174
-	18,075
4,664,624	8,740,198
28,884,278	43,523,846
28,884,278	43,523,846
-	-

24.2 Overhead Income

Baby Basic Bangladesh Program	2,454,612	410,071
Baby Basics Program (Phase-1)	-	1,575,527
Bridge	148,167	-
Connecting Classrooms...(CPD)	-	872,050
Connecting School	345,986	-
DEAR Infolady	931,255	505,409
MAMA Bangladesh (BEXIMCO)	34,971	-
MAMA Bangladesh (J&J)	438,938	-
MAMA Bangladesh (Revenue)	810,439	-
MAMA Bangladesh (USAID_MCHIP)	88,104	-
MAMA Bangladesh (USAID_MaMoni_HSS)	2,949,546	-
Prevention of Child Marriage....Rrl Community	213,821	-
Training Unit	164,074	-
Junction	162,620	-
Infolady Agricultural Entrepreneurs (PRIDE)	130,729	-
Innovation Unit	14,907	-
Govt. Pvt. Initiative on Information (GPIE)	-	453
ICT Based Education for Empowering Underprivileged Youth In BD (ICLC)	945,866	397,800
Infolady Social Entrepreneurship Programme (ISEP)	899,569	79,056
MAMA Bangladesh (USAID_MaMoni_HSS)	-	827,382
Missing Child Alert (MCA)	2,404,433	-
Mobile Solutions Tech. Assist. & research Prog.	-	2,130,057
The Digital Future of Child Rights Governance	-	452,873
Refurbishment & E-Waste Management	-	194,815
Total	13,138,037	7,445,493
Less: Inter-project transaction	13,138,037	7,445,493
-	-	-

25 Service IncomeName of the project/programme:

Dnet (Core)	6,025,061	1,234,450
Connecting Classroom....(CPD)	-	1,500,000
Mobile Solutions Tech. Assist. & research Prog.	-	3,372,642
Infolady Agricultural Entrepreneurs (PRIDE)	137,929	147,817
Infolady Social Entrepreneurship Program (ISEP)	158,114	-
Training Unit	789,620	-
MAMA Bangladesh (Sponsor a Mother)	6,483,784	6,549,993
MAMA Bangladesh (Revenue)	6,048,988	8,324,640
The Digital Future of Child Rights Governance	-	1,405,721
	19,643,496	22,535,263
Less: Inter-project transaction	8,688,875	7,438,548
	10,954,621	15,096,715





26 Revenue from Sales

Name of the project/programme:

Infolady Social Entrepreneurship Programme (ISEP)
MAMA Bangladesh (Sponsor a Mother)
Dnet (Core)

2015-16 Taka	2014-15 Taka
22,162	10,150
1,000	40,915
-	17,720
23,162	68,785

27 Bank Interest Income

Dnet (Core)
Dnet-Mother
Govt. Pvt. Initiative on ITE Education
HR Management Fund
MAMA Bangladesh (Sponsor a Mother)
MAMA Bangladesh (Revenue)
MAMA Bangladesh (USAID_MaMoni_HSS)
Baby Basic Bangladesh Program
Missing Child Alert (MCA)
ICT Based Education for Emp. Underprivileged Youth In BD (ICLC)
DEAR Infolady
Mobilizing Knowledge for Development

421,280	303,546
-	196
7,021	14,794
97,158	106,727
254,606	-
414,454	720,484
244,374	501,199
121,506	105,796
100,617	118,226
42,155	47,207
94,957	167,442
-	779
1,798,128	2,086,398

28 Miscellaneous Income

Dnet (Core)
Training Unit
MAMA Bangladesh (Sponsor a Mother)

152,610	120,118
150,000	-
1,245	-
303,855	120,118





29 Salaries/Allowances

	2015-16 Taka	2014-15 Taka
Baby Basic Bangladesh Program	10,694,757	7,492,933
Bridge	563,046	241,835
Infolady Social Entrepreneurship Programme (ISEP)	4,174,923	-
Infolady Social Entrepreneurship Programme (GDN)	-	237,000
NGO Capacity Building Project	-	157,500
Training Unit	834,092	524,700
Dnet (Core)	26,441,835	45,961,346
Refurbishment and E-Waste Management	-	20,533
Connecting School	-	447,150
Mobile Solutions Tech. Assist and Research Program	-	752,550
Missing Child Alert (MCA)	7,138,557	10,445,482
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	2,659,000	2,349,876
The Digital Future of Child Rights Governance	-	629,725
DEAR Infolady	5,458,107	4,925,095
English and ICT after School Clubs	-	81,600
Junction	835,946	-
Prevention of Child Marriage....Rrl Community	613,949	-
MAMA Bangladesh (BEXIMCO)	382,888	875,179
MAMA Bangladesh (USAID_MaMoni_HSS)	18,605,120	21,548,825
MAMA Bangladesh (J&J)	1,753,251	950,821
MAMA Bangladesh (Sponsor a Mother)	1,306,570	10,000
MAMA Bangladesh (Revenue)	4,541,366	-
HR Managemnet Fund	10,739	-
	<u>86,014,146</u>	<u>97,652,150</u>
	<u>23,816,211</u>	<u>43,432,636</u>
	<u>62,197,935</u>	<u>54,219,514</u>
Less: Inter project transaction		

30 Fringe Benefit

Baby Basic Bangladesh Program	2,324,596	1,099,293
Bridge	12,600	36,540
NGO Capacity Building Project	-	8,640
Training Unit	168,778	76,992
Infolady Social Entrepreneurship Programme (ISEP)	534,318	-
Prevention of Child Marriage....Rrl Community	153,487	-
Dnet (Core)	24,140	375,529
Refurbishment and E-Waste Management	-	3,285
English and ICT after School Clubs	-	13,056
Junction	208,054	-
MAMA Bangladesh (USAID_MaMoni_HSS)	3,810,769	3,206,686
MAMA Bangladesh (J&J)	404,087	133,270
MAMA Bangladesh (BEXIMCO)	26,654	-
MAMA Bangladesh (Revenue)	975,040	-
MAMA Bangladesh (Sponsor a Mother)	1,600	1,600
Connecting School	-	66,336
Mobile Solutions Tech. Assist and Research Program	-	114,880
Missing Child Alert (MCA)	2,065,463	1,556,372
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	562,087	349,325
The Digital Future of Child Rights Governance	-	89,864
	<u>11,271,673</u>	<u>7,131,668</u>
	<u>1,878,561</u>	<u>73,135</u>
	<u>9,393,112</u>	<u>7,058,533</u>
Less: Inter project transaction		

31 Salaries/Allowances (PNGO)

DEAR Infolady	132,360	-
	<u>132,360</u>	<u>-</u>

32 Honorarium & Consultancy fees

Dnet (Core)	733,205	115,000
Missing Child Alert (MCA)	1,571,271	1,627,253
	<u>2,304,476</u>	<u>1,742,253</u>



33 Office Rent

	2015-16 Taka	2014-15 Taka
Baby Basic Bangladesh Program	1,929,820	910,729
Dnet (core)	4,397,996	2,725,560
Refurbishment and E-Waste Management	-	32,946
Infolady Social Entrepreneurship Programme (ISEP)	603,231	-
Junction	114,783	-
Bridge	91,542	-
Training Unit	101,403	-
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	578,147	-
DEAR Infolady	487,996	352,419
MAMA Bangladesh (USAID_MaMoni_HSS)	1,860,715	3,417,206
MAMA Bangladesh (BEXIMCO)	44,956	-
MAMA Bangladesh (Revenue)	808,154	-
MAMA Bangladesh (J&J)	301,737	-
MAMA Bangladesh (Sponsor a Mother)	183,580	73,432
Missing Child Alert (MCA)	935,705	791,920
	<u>12,439,765</u>	<u>8,304,212</u>
Less: Inter project transaction	<u>7,055,534</u>	<u>1,186,931</u>
	<u>5,384,231</u>	<u>7,117,281</u>

34 Printing & Publication

Baby Basic Bangladesh Program	129,934	5,264
Infolady Social Entrepreneurship Programme (ISEP)	82,000	240
Missing Child Alert (MCA)	16,900	-
Connecting School	82,400	-
DEAR Infolady	32,200	47,050
Dnet (Core)	79,552	136,835
English and ICT after School Clubs	-	56,035
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	31,600	29,095
Mobile Solutions Tech. Assist and Research Program	-	28,840
	<u>454,586</u>	<u>303,359</u>
Less: Inter project transaction	<u>759</u>	<u>-</u>
	<u>453,827</u>	<u>303,359</u>

35 Branding & Promotion

Baby Basic Bangladesh Program	100,902	102,972
Infolady Social Entrepreneurship Programme (ISEP)	-	14,000
Junction	51,111	-
Dnet (Core)	100,321	9,800
MAMA Bangladesh (Sponsor a Mother)	506,077	-
MAMA Bangladesh (USAID_MaMoni_HSS)	-	1,482,185
MAMA Bangladesh (Revenue)	406,919	-
MAMA Bangladesh (BEXIMCO)	243,449	-
MAMA Bangladesh (USAID_MCHIP)	-	75,860
	<u>1,408,779</u>	<u>1,684,817</u>

36 Stationery & Supplies

Baby Basic Bangladesh Program	105,008	168,272
Bridge	10,695	-
Infolady Social Entrepreneurship Programme (ISEP)	72,281	-
Junction	11,996	-
Dnet (Core)	906,846	512,689
Training Unit	11,743	5,255
English and ICT after School Clubs	-	813
Refurbishment and E-Waste Management	-	6,250
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	64,542	17,301
Infolady Agricultural Entrepreneurs (PRIDE)	-	40
MAMA Bangladesh (Revenue)	52,107	1,800
MAMA Bangladesh (J&J)	25,882	-
MAMA Bangladesh (Sponsor a Mother)	92,413	6,242
MAMA Bangladesh (USAID_MaMoni_HSS)	190,656	380,552





MAMA Bangladesh (BEXIMCO)
Missing Child Alert (MCA)
DEAR Infolady

Less: Inter-project transaction

2015-16 Taka	2014-15 Taka
2,581	17,664
88,031	90,504
70,290	52,502
1,705,071	1,259,884
652,322	-
1,052,749	1,259,884

37 Internet & Communication

Baby Basic Bangladesh Program
Dnet (Core)
Bridge
Junction
Infolady Social Entrepreneurship Programme (ISEP)
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)
MAMA Bangladesh (J&J)
MAMA Bangladesh (Sponsor a Mother)
MAMA Bangladesh (USAID_MaMoni_HSS)
MAMA Bangladesh (Revenue)
MAMA Bangladesh (BEXIMCO)
MAMA Bangladesh (USAID_MCHIP)
Missing Child Alert (MCA)
Mobile Solutions Tech. Assist and Research Program
NGO Capacity Building Project
Training Unit
Connecting School
DEAR Infolady

Less: Inter-project transaction

168,484	128,433
915,673	672,175
11,169	-
10,683	-
64,860	-
72,774	15,884
32,896	-
6,135	-
189,822	380,808
264,934	-
2,352	827
-	4,020
111,980	143,122
-	2,800
-	960
13,997	1,820
-	800
64,972	52,161
1,930,731	1,403,810
781,808	175,497
1,148,923	1,228,313

38 Postal Charges and Courier

Baby Basic Bangladesh Program
Infolady Social Entrepreneurship Programme (ISEP)
Dnet (Core)
Refurbishment & E-Waste Management
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)
MAMA Bangladesh (Sponsor a Mother)
MAMA Bangladesh (BEXIMCO)
MAMA Bangladesh (USAID_MaMoni_HSS)
NGO Capacity Building Project
DEAR Infolady

131,171	1,267,367
4,750	-
1,419	228
-	13,000
23,775	41,395
690	2,690
-	5,160
270	410
-	3,250
3,207	16,376
165,282	1,349,876

39 Repair & Maintenance

Baby Basic Bangladesh Program
Dnet (Core)
Infolady Social Entrepreneurship Programme (ISEP)
Bridge
Junction
Training Unit
Missing Child Alert (MCA)
Refurbishment and E-Waste Management
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)
MAMA Bangladesh (USAID_MaMoni_HSS)
MAMA Bangladesh (Sponsor a Mother)
MAMA Bangladesh (Revenue)
MAMA Bangladesh (J&J)
MAMA Bangladesh (BEXIMCO)
DEAR Infolady

Less: Inter-project transaction

438,383	131,647
2,433,949	1,439,145
143,980	-
25,105	-
26,419	-
26,289	-
29,204	-
-	130,060
196,611	3,110
528,951	380,424
234,096	125,294
640,042	-
64,349	-
9,080	51,140
60,569	17,712
4,857,027	2,278,532
1,469,824	86,222
3,387,203	2,192,310



40 Traveling Allowances/Daily Allowances

	2015-16 Taka	2014-15 Taka
Baby Basic Bangladesh Program	645,862	778,934
Bridge	3,030	-
English and ICT after School Clubs	-	8,618
Connecting School	85	1,900
Dnet (Core)	558,270	140,570
Refurbishment and E-Waste Management	-	33,890
Junction	690	-
Infolady Social Entrepreneurship Programme (GDN)	-	20,540
Infolady Social Entrepreneurship Programme (ISEP)	236,362	95,128
Infolady Agricultural Entrepreneurs (PRIDE)	-	8,505
NGO Capacity Building Project	-	23,548
Training Unit	15,814	2,835
MAMA Bangladesh (USAID_MaMoni_HSS)	909,779	2,683,968
MAMA Bangladesh (Sponsor a Mother)	23,526	-
MAMA Bangladesh (BEXIMCO)	93,482	252,324
MAMA Bangladesh (Revenue)	923,196	-
MAMA Bangladesh (J&J)	384,570	-
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	229,732	199,001
Connecting School	-	9,360
Mobile Solutions Tech. Assist and Research Program	-	560
Missing Child Alert (MCA)	1,309,451	332,789
The Digital Future of Child Rights Governance	-	2,710
Prevention of Child Marriage.....Rrl Community	14,890	-
DEAR Infolady	434,742	430,126
	5,783,481	5,025,306

41 Seminar, Workshop, Meeting & Events

Baby Basic Bangladesh Program	1,135,219	531,933
Bridge	705	-
Connecting School	-	112,018
Dnet (Core)	986,693	591,403
Prevention of Child Marriage.....Rrl Community	1,029,669	-
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	53,307	20,554
Infolady Social Entrepreneurship Programme (GDN)	-	81,765
Infolady Social Entrepreneurship Programme (ISEP)	4,002,055	-
Infolady Agricultural Entrepreneurs (PRIDE)	-	690
NGO Capacity Building Project	-	326,970
Training Unit	-	440
MAMA Bangladesh (BEXIMCO)	13,182	30,275
MAMA Bangladesh (Revenue)	427,219	-
MAMA Bangladesh (Sponsor a Mother)	11,180	110
MAMA Bangladesh (USAID_MaMoni_HSS)	4,602,310	8,368,582
Mobile Solutions Tech. Assist and Research Program	-	879
Refurbishment and E-Waste Management	-	1,280
Missing Child Alert (MCA)	254,766	-
The Digital Future of Child Rights Governance	-	40,007
DEAR Infolady	901,083	811,186
Junction	8,754	-
	13,426,142	10,918,092
Less: Inter-project transaction	337,804	30,110
	13,088,338	10,887,982

42 Research Expense

Dnet (Core)	-	66,667
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	-	250,770
Baby Basic Bangladesh Program	1,160,737	-
Prevention of Child Marriage.....Rrl Community	198,840	-
	1,359,577	317,437
Less: Inter-project transaction	-	250,770
	1,359,577	66,667



43 Program Expenses

	2015-16 Taka	2014-15 Taka
Baby Basic Bangladesh Program	10,749,458	4,126,595
Connecting School	-	497,289
Infolady Social Entrepreneurship Programme (ISEP)	-	57,005
Infolady Agricultural Entrepreneurs (PRIDE)	-	73,235
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	564,470	609,831
MAMA Bangladesh (USAID_MaMoni_HSS)	19,156,025	32,265,639
MAMA Bangladesh (BEXIMCO)	96,693	31,135
MAMA Bangladesh (J&J)	6,234,856	11,372,631
MAMA Bangladesh (Revenue)	2,143,688	-
MAMA Bangladesh (USAID_MCHIP)	248,928	16,715,982
MAMA Bangladesh (Sponsor a Mother)	71,165	449,662
Dnet (Core)	1,310	438,208
Missing Child Alert (MCA)	8,000	724,049
DEAR Infolady	1,599,031	3,197,781
	<u>40,873,624</u>	<u>70,559,042</u>
	<u>6,496,684</u>	<u>6,999,655</u>
	<u>34,376,940</u>	<u>63,559,387</u>

Less: Inter-project transaction

44 Training expense

Baby Basic Bangladesh Program	3,314,276	1,692,621
English and ICT after School Clubs	-	33,500
Infolady Social Entrepreneurship Programme (ISEP)	3,850	-
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	51,605	249,625
Infolady Social Entrepreneurship Programme (GDN)	-	326,978
Infolady Agricultural Entrepreneurs (PRIDE)	-	65,347
Prevention of Child Marriage....Rrl Community	150,530	-
Dnet (Core)	-	103,942
MAMA Bangladesh (USAID_MaMoni_HSS)	314,839	677,573
Connecting School	-	172,543
Training Unit	4,860	1,609,352
The Digital Future of Child Rights Governance	-	136,395
DEAR Infolady	86,225	154,393
	<u>3,926,185</u>	<u>5,222,269</u>
	<u>704,387</u>	<u>158,013</u>
	<u>3,221,798</u>	<u>5,064,256</u>

Less: Inter-project transaction

45 Contribution/Overhead

Baby Basics Program (Phase-1)	-	1,575,527
Connecting School	345,986	-
Infolady Social Entrepreneurship Programme (ISEP)	3,300	-
Infolady Social Entrepreneurship Programme (GDN)	-	79,056
Govt. Pvt. Initiative on ITE Education	-	453
NGO Capacity Building Project	-	153,533
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	-	397,800
Dnet (Core)	-	524,786
Mobile Solutions Tech. Assist and Research Program	-	2,130,057
MAMA Bangladesh (BEXIMCO)	4,057	-
MAMA Bangladesh (USAID_MCHIP)	88,104	18,075
Connecting School	-	803,811
Missing Child Alert (MCA)	1,111,608	1,549,125
The Digital Future of Child Rights Governance	-	452,873
DEAR Infolady	184,149	197,992
Refurbishment and E-Waste Management	-	194,815
Training Unit	219,669	-
Dnet (Core)	3,145,111	-
Prevention of Child Marriage....Rrl Community	213,821	-
Infolady Agricultural Entrepreneurs (PRIDE)	130,729	-
	<u>5,446,534</u>	<u>8,077,903</u>
	<u>5,267,960</u>	<u>5,807,768</u>
	<u>178,574</u>	<u>2,270,135</u>

Less: Inter-project transaction



46 Entertainment and refreshment

Dnet (Core)
MAMA Bangladesh (Sponsor a Mother)
DEAR Infolady

2015-16 Taka	2014-15 Taka
31,642	44,178
1,268	-
-	12,931
32,910	57,109

47 Utilities

Baby Basic Bangladesh Program
Dnet (Core)
Refurbishment and E-Waste Management
Bridge
Infolady Social Entrepreneurship Programme (ISEP)
DEAR Infolady
MAMA Bangladesh (USAID_MaMoni_HSS)
MAMA Bangladesh (BEXIMCO)
MAMA Bangladesh (J&J)
MAMA Bangladesh (Sponsor a Mother)
MAMA Bangladesh (Revenue)
MAMA Bangladesh (USAID_MCHHP)
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)
Junction
Missing Child Alert (MCA)
Training Unit

265,253	78,030
1,240,122	637,692
-	3,410
12,069	-
84,001	-
69,529	47,743
299,771	347,116
2,553	15,307
40,219	-
10,280	2,016
77,121	-
-	57,433
79,845	-
16,170	-
159,684	88,525
15,273	-
2,371,890	1,277,272
1,086,013	121,395
1,285,877	1,155,877

Less: Inter-project transaction

48 Fuel & Lubricant

Baby Basic Bangladesh Program
Junction
Bridge
Dnet (Core)
MAMA Bangladesh (Sponsor a Mother)
MAMA Bangladesh (USAID_MaMoni_HSS)
MAMA Bangladesh (J&J)
MAMA Bangladesh (Revenue)
MAMA Bangladesh (BEXIMCO)
Infolady Social Entrepreneurship Programme
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)
Training Unit

2,363	14,447
239	-
82	-
15,400	73,372
41,200	-
6,050	20,220
800	-
1,020	-
15	-
23,693	-
1,470	-
193	-
92,525	108,039
13,323	16,516
79,202	91,523

Less: Inter-project transaction

49 Media & Advertisement

Baby Basic Bangladesh Program
Bridge
Dnet (Core)
Infolady Social Entrepreneurship Programme (ISEP)
MAMA Bangladesh (USAID_MaMoni_HSS)
MAMA Bangladesh (BEXIMCO)
Missing Child Alert (MCA)

-	10,666
26,910	-
72,180	109,506
5,000	-
-	8,455
-	45,248
-	18,372
104,090	192,247

50 Content Development & Modification

Baby Basic Bangladesh Program
Dnet (Core)
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)
The Digital Future of Child Rights Governance

98,000	622,058
8,154	-
109,480	103,760
-	36,800
215,634	762,618

**51 Website Development & Management**

	2015-16 Taka	2014-15 Taka
Dnet (Core)	21,896	70,908
Baby Basic Bangladesh Program	150,000	-
Junction	10,010	-
The Digital Future of Child Rights Governance	-	17,347
Training Unit	136,328	-
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	1,022,000	3,665
Connecting School	176,550	-
Infolady Social Entrepreneurship Programme (ISEP)	2,760	6,636
Mobile Solutions Tech. Assist and Research Program	-	268,949
MAMA Bangladesh (Revenue)	68,701	-
MAMA Bangladesh (USAID_MaMoni_HSS)	-	292,218
MAMA Bangladesh (BEXIMCO)	10,629	-
Missing Child Alert (MCA)	53,962	47,063
	<u>1,652,836</u>	<u>706,786</u>
Less: Inter-project transaction	<u>1,150,000</u>	<u>-</u>
	<u>502,836</u>	<u>706,786</u>

52 Business Development Cost

Infolady Social Entrepreneurship Programme (ISEP)	675	2,178
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	7,000	-
Dnet (Core)	2,356,441	307,924
MAMA Bangladesh (J&J)	-	3,872,500
	<u>2,364,116</u>	<u>4,182,602</u>
Less: Inter-project transaction	<u>-</u>	<u>3,872,500</u>
	<u>2,364,116</u>	<u>310,102</u>

53 Newspaper & Periodicals

Baby Basic Bangladesh Program	8,871	645
Dnet (Core)	8,112	6,944
MAMA Bangladesh (USAID_MCHIP)	-	680
	<u>16,983</u>	<u>8,269</u>

54 Registration, Renewal & Subscription Fee

Dnet (Core)	52,132	77,725
MAMA Bangladesh (Sponsor a Mother)	274,325	-
MAMA Bangladesh (BEXIMCO)	8,136	-
MAMA Bangladesh (Revenue)	115,000	-
Infolady Social Entrepreneurship Programme (ISEP)	91,200	-
Junction	600	-
	<u>541,393</u>	<u>77,725</u>

55 Insurance Premium

MAMA Bangladesh (USAID_MaMoni_HSS)	-	45,243
MAMA Bangladesh (Revenue)	8,368	-
Baby Basic Bangladesh Program	77,194	-
Dnet (Core)	56,673	-
	<u>142,235</u>	<u>45,243</u>

56 Audit fees

Infolady Social Entrepreneurs Programme (GDN)	-	22,000
Infolady Social Entrepreneurship Programme (ISEP)	27,000	-
Dnet (Core)	463,750	345,000
Refurbishment and E-Waste Management	-	20,000
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)	32,000	28,750
MAMA Bangladesh (BEXIMCO)	-	161,000
MAMA Bangladesh (USAID_MaMoni_HSS)	60,870	-
MAMA Bangladesh (Sponsor a Mother)	30,000	-
MAMA Bangladesh (Revenue)	180,000	-
Baby Basic Bangladesh Program	19,575	-
Training Unit	15,000	-
	<u>828,195</u>	<u>576,750</u>



57 Legal & Advising fees

Dnet (Core)
MAMA Bangladesh (BEXIMCO)

2015-16 Taka	2014-15 Taka
41,500	223,333
8,000	-
49,500	223,333

58 Depreciation (Annexure-A)

Baby Basic Bangladesh Program
Bridge
Training Unit
Infolady Social Entrepreneurship Programme (ISEP)
Junction
Dnet (Core)
Prevention of Child Marriage....RrI Community
Connecting School
Refurbishment and E-Waste Management
MAMA Bangladesh (USAID_MCHIP)
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)
Research Communication and Policy Advocacy
MAMA Bangladesh (BEXIMCO)
MAMA Bangladesh (J&J)
MAMA Bangladesh (USAID_MaMoni_HSS)
MAMA Bangladesh (Sponsor a Mother)
MAMA Bangladesh (Revenue)
Missing Child Alert (MCA)
DEAR Infolady
PILBIKS

271,772	88,041
305,009	-
29,224	-
1,708	-
22,070	-
4,970,453	776,543
19,082	-
4,084	13,494
-	297
805,902	1,275,902
19,314	8,609
-	3,879
278,506	119,464
248,821	305,399
674,174	140,714
589,464	49,808
87,313	-
343,160	271,248
123,248	123,254
41,939	73,990
8,835,243	3,250,642

59 Amortization (Annexure-A)

Dnet (Core)
Baby Basic Bangladesh Program
MAMA Bangladesh (USAID_MaMoni_HSS)
MAMA Bangladesh (J&J)
MAMA Bangladesh (Sponsor a Mother)
MAMA Bangladesh (BEXIMCO)
Infolady Social Entrepreneurship Programme (ISEP)

-	12,061
55,818	-
588,485	73,333
-	-
-	1,193
3,506	5,553
3,993	-
651,802	92,140

60 Computer & Peripherals (Expenses)

ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)
Infolady Social Entrepreneurship Programme (ISEP)

520,053	1,319,539
229,600	-
749,653	1,319,539

61 Office Equipment (Expenses)

ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)

403,000	-
403,000	-

62 Resource materials (Expenses)

Dnet (Core)
Connecting School
Training Unit

2,030	450
20	-
1,619	-
3,669	450

63 Bank charges

Baby Basic Bangladesh Program
Baby Basics Program (Phase-1)
Dnet-Mother
Govt. Pvt. Initiative on ITE Education (GPIE)
Infolady Social Entrepreneurship Programme (GDN)

16,732	9,620
-	923
1,007	10,920
1,075	3,545
-	4,161



NGO Capacity Building Project
HR Management Fund
Dnet (Core)
MAMA Bangladesh (USAID_MaMoni_HSS)
MAMA Bangladesh (J&J)
MAMA Bangladesh (Sponsor a Mother)
MAMA Bangladesh (Revenue)
Missing Child Alert (MCA)
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)
DEAR Infolady
Mobilizing Knowledge for Development (MK4D)
Junction
Training Unit

Less: Inter-project transaction

2015-16 Taka	2014-15 Taka
-	2,000
3,828	3,040
15,463	11,081
10,460	12,500
-	3,689
690	-
9,729	7,378
3,715	2,695
9,767	9,094
3,310	4,558
-	1,620
924	-
115	-
<u>76,814</u>	<u>86,823</u>
-	1,000
<u>76,814</u>	<u>85,823</u>

64 Income Tax

Baby Basics Program (Phase-1)
ICT Based Education for Empowering Underprivileged Youth in BD (ICLC)
Promoting Info Lady...Knowledge System
Empowerment of Woman.....Bangladesh (EWIT)
Govt. Pvt. Initiative on ITE Education
HR Management Fund
Dnet (Core)
MAMA Bangladesh (USAID_MCHIP)
MAMA Bangladesh (BEXIMCO)
MAMA Bangladesh (J&J)
MAMA Bangladesh (GP)
MAMA Bangladesh (Sponsor a Mother)
MAMA Bangladesh (Revenue)

-	69,213
-	2,682
-	20,261
-	772
-	28,501
-	22,871
354,752	420,798
-	31,925
-	1,401
-	6,193
-	2
-	2,785
-	10
<u>354,752</u>	<u>607,414</u>

65 Contingency

DEAR Infolady

19,077	149,000
<u>19,077</u>	<u>149,000</u>

66 Bad debts

Dnet (Core)
MAMA Bangladesh (BEXIMCO)

90,174	116,314
79,585	-
<u>169,759</u>	<u>116,314</u>

67 Office general expenses

Dnet (Core)
MAMA Bangladesh (BEXIMCO)

99,890	40,880
-	30,247
<u>99,890</u>	<u>71,127</u>

68 Service Management Cost

Dnet (Core)

-	23,133
<u>-</u>	<u>23,133</u>

69 Loss on Sales of Assets

Connecting School
Promoting Info Lady...Knowledge System
Dnet (Core)
MAMA Bangladesh (USAID_MCHIP)
MAMA Bangladesh (J&J)
MAMA Bangladesh (BEXIMCO)

-	16,079
-	13,090
86,566	-
898	469,903
-	335,200
6,449	-
<u>93,913</u>	<u>834,272</u>





Property, Plant & Equipment

Particulars	COST			Rate (%)	DEPRECIATION				Written Down Value
	Opening Balance	Addition during this period	Transferred from (To) Others		Disposal during the Year	Closing Balance	Charged during the period	Disposal during the period	
Computer & Peripherals	9,841,035	284,607	-	30%	943,288	9,182,354	2,278,030	934,616	3,201,437
Office Equipment	12,824,350	5,579,822	-	20%/30%	973,321	17,430,851	4,230,283	945,007	11,254,001
Furniture & Fixture	7,819,766	281,580	-	10%	398,564	7,702,782	1,306,014	297,369	5,979,015
Resource Materials	198,893	-	-	30%	-	198,893	-	-	198,888
Leasehold Improvement	4,766,096	50,217	-	20%	-	4,816,313	954,021	-	3,859,650
Vehicle	334,471	-	-	20%	-	334,471	66,894	-	264,975
Total as on 30.06.16	35,784,612	6,196,226	-		2,315,173	39,665,665	8,835,244	2,176,992	24,559,083
Total as on 30.06.15	17,106,483	24,626,623	3,950		5,952,444	35,784,612	3,250,642	4,856,702	27,336,282

Intangible Assets

Particulars	COST		Rate (%)	AMORTIZATION			Written Down Value
	Opening Balance	Addition during this period		Opening Balance	Charged during the period	Adjustment made	
Accounting Software	285,000	-	50%	284,998	-	-	2
Patent & Trade Mark	59,800	-		59,797	-	-	3
AmChart Javascript Charts	10,885	-		7,378	3,506	-	1
Aponjon Mobile Application	880,000	-		73,333	440,000	-	366,667
Software/Contents/Apps	-	937,799		-	148,485	-	789,314
ERP Mobile Apps	-	115,000		-	3,993	-	111,007
Babu Barta Mobile Apps	-	375,598		-	55,818	-	319,780
Total as on 30.06.16	1,235,685	1,428,397		425,505	651,803	-	1,586,774
Total as on 30.06.15	355,685	880,000		326,620	92,140	9,389	810,180