

**Auditors' Report and Consolidated  
Financial Statements  
Of  
DNET  
For the year ended 30 June 2018**

**INDEPENDENT AUDITORS' 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 2018, the Consolidated Statement of Comprehensive Income and the Consolidated Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these Consolidated Financial Statements in accordance with International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these Consolidated Financial Statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISAs). Those standards require that we comply with ethical requirements and 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 audit opinion.

**Opinion**

In our opinion, the Consolidated Financial Statements present fairly, in all material respects, the Consolidated Financial Position of **Dnet** as at 30 June 2018 and (of) its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable Laws and Regulations.

We also 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 account as required by laws have been kept by Dnet so far as it appeared from our examination of those books; and
- The Consolidated Statement of Financial Position and the Consolidated Statement of other comprehensive income dealt with by the report are in agreement with the books of account.

Dated: Dhaka,  
07 November 2018

**Dnet**  
**Consolidated Statement of Financial Position**  
**As at June 30, 2018**

Particulars	Notes	Currency in Taka	
		2017-2018	2016-2017
<b>ASSETS</b>			
<b>Non Current Assets</b>		<b>53,700,547</b>	<b>45,259,013</b>
Property, Plant and Equipments	4	12,890,305	22,608,015
Intangible Assets	5	2,106,836	1,732,592
Construction Work-in-Progress	6	-	-
Investment	7	38,703,406	20,918,406
<b>Current Assets</b>		<b>47,835,373</b>	<b>22,861,088</b>
Loan, Advance & Prepayment	8	2,018,372	1,864,855
Advance Income Tax	9	776,611	546,685
Inter Project/Company Loan	10	8,229,006	-
Accounts Receivable	11	13,664,878	9,115,709
Security Deposit	12	17,500	27,500
Cash & Cash Equivalents	13	23,129,006	11,306,339
<b>TOTAL ASSETS</b>		<b>101,535,920</b>	<b>68,120,101</b>
<b>FUND &amp; LIABILITIES</b>			
<b>FUND</b>		<b>77,402,490</b>	<b>44,578,992</b>
Fund Account	14	34,232,694	15,897,804
Fixed Assets Fund	15	3,230,613	3,182,525
Intangible Assets Fund	16	2,027,650	1,583,446
HR Management Fund	17	17,391,348	14,670,953
Grant in Advance	18	20,520,185	9,244,265
<b>Current Liabilities</b>		<b>24,133,430</b>	<b>23,541,109</b>
Accounts Payable	19	1,163,558	5,235,145
Loan & Advance	18	-	-
Unearned Revenue	20	154,395	967,001
VAT & Tax Payable	21	-	-
Provision for Expenses	22	757,379	993,024
Inter Company/Project Loan	23	-	-
Loan Accounts	24	13,858,098	13,468,161
Short Term Loan	25	8,200,000	2,600,000
Accrued Expnses	26	-	277,778
<b>TOTAL FUND &amp; LIABILITIES</b>		<b>101,535,920</b>	<b>68,120,101</b>

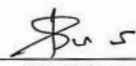
The annexed notes from 5 to 26 and annexure-1 form an integral part of these financial statements.

  
Chairperson

**Dnet**

Signed in terms of our separate report annexed

Dated: Dhaka,  
07 November 2018

  
Chief Executive Officer

**Dnet**

  
**MABS & J Partners**  
Chartered Accountants

**Dnet**  
**Consolidated Statement of Comprehensive Income**  
**For the period from 01 July 2017 to 30 June 2018**

Particulars	Notes	Currency in Taka	
		2017-2018	2016-2017
<b>A. INCOME</b>			
Grant Income/Donation	27	139,823,221	93,076,753
Revenue from Sales	28	86,802	6,433
Revenue from Services	29	13,922,235	21,085,500
Others Income	30	603,794	794,387
<b>TOTAL INCOME</b>		<b>154,436,052</b>	<b>114,963,073</b>
<b>B. EXPENDITURES</b>			
Salaries and Benefits	31	52,627,021	72,644,209
Rent and Utility	32	5,702,541	7,666,776
Stationeries and Printing	33	980,360	1,137,502
Branding and Promotion	34	10,853,649	803,504
Research and Development	35	436,894	1,459,433
Program/Activity Expenses	36	48,409,784	35,151,197
Professional Services	37	3,531,528	2,251,703
Office Maintenance Cost	38	3,028,561	3,231,880
Income Tax	39	99,321	62,623
Other Expenses	40	13,409,033	10,656,451
<b>TOTAL EXPENDITURES</b>		<b>139,078,691</b>	<b>135,065,277</b>
<b>Balance of Income &amp; Expenditures</b>		<b>15,357,360</b>	<b>(20,102,205)</b>
		<b>154,436,052</b>	<b>114,963,073</b>

The annexed notes from 27 to 40 and annexure-1 form an integral part of these financial statements.

  
Chairperson

Dnet

Signed in terms of our separate report annexed

Dated: Dhaka,  
07 November 2018

  
Chief Executive Officer

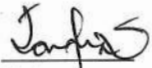
Dnet

  
MABS & J Partners  
Chartered Accountants



**Dnet**  
**Statement of Cash Flows**  
**As at 30 June 2018**

Particulars	Currency in Taka	
	2017-2018	2016-2017
<b>Cash flows from operating activities</b>		
Surplus/(Deficit)	15,357,360	(20,102,205)
<b>Adjustments for:</b>		
Depreciation	10,634,805	9,820,521
Amortization	277,168	263,182
Loss on Sale of Asset	359,204	109,706
Advance Income tax (Transfer)		(5,474)
Adjustment in Fund Account	6,881,511	227,261
(Increase)/Decrease in Loan, advance and prepayments	(153,517)	4,090,267
(Increase)/Decrease in Advance income tax	(229,926)	245,743
(Increase)/Decrease in Accounts receivables	(4,549,169)	(5,445,686)
(Increase)/Decrease in Security Deposits	10,000	(10,000)
Increase/(Decrease) in Accounts Payable	(4,071,587)	4,703,450
Increase/(Decrease) in Unearned revenue	(812,606)	568,161
Increase/(Decrease) in Accrued Expenses	(277,778)	-
Increase/(Decrease) in Provision for expenses	(235,645)	(15,754)
Increase/(Decrease) in Fixed assets fund	48,088	(1,104,111)
Increase/(Decrease) in Intangible assets fund	444,204	107,681
Increase/(Decrease) in HR management fund	2,720,395	1,340,217
Increase/(Decrease) in Grant in advance	11,275,920	(1,578,879)
<b>Net cash from operating activities</b>	<b>37,678,427</b>	<b>(6,785,922)</b>
<b>Cash flows from investing activities</b>		
Purchase of Property, plant and equipment	(5,023,529)	(5,268,321)
Purchase of Intangible asset	(808,162)	(409,000)
(Increase)/Decrease in Inter Project Loan	(8,229,006)	-
Inter-Project Loan	-	-
Investment	(17,785,000)	(16,523,406)
Sale of asset	-	37,231
Adjustments in assets	-	-
<b>Net cash used in investing activities</b>	<b>(31,845,697)</b>	<b>(22,163,496)</b>
<b>Cash flows from financing activities</b>		
Bank Loan	389,937	13,468,161
Shotr Term Loan	5,600,000	2,600,000
<b>Net cash used in financing activities</b>	<b>5,989,937</b>	<b>16,068,161</b>
<b>Net increase in cash and cash equivalents</b>	<b>11,822,667</b>	<b>(12,881,257)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>11,306,339</b>	<b>24,187,596</b>
<b>Cash and cash equivalents at end of period</b>	<b>23,129,006</b>	<b>11,306,339</b>

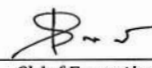


Chairperson

Dnet

Signed in terms of our separate report annexed

Dated: Dhaka,  
07 November 2018



Chief Executive Officer

Dnet

  
MABS & J Partners  
Chartered Accountants

## **Dnet**

### **Notes to the Consolidated Financial Statements**

**For the year ended 30 June 2018**

#### **1 Background**

Dnet a 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.

#### **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.

#### **3 Accounting policies**

##### **3.01 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.

##### **3.02 Property, plant & equipment and Intangible Assets**

**Property, plant and equipment:** Property, plant and equipment are shown at cost less accumulated depreciation.

##### **Depreciation and Amortization**

Depreciation on tangible are computed using "Straight Line method" at rates varying from 10% to 30% depending upon the useful life of each asset. Depreciation on fixed assets addition has been charged according to policy of Accounting & Finance Manual. 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 (%)
Computer and Equipment	30
Vehicle	20
Furniture and Fixture	10
Resource Material	30
Leasehold Improvement	20

Amortization on intangible assets are computed using "Straight Line method" at rates 10% of each asset. Amortization on intangible assets addition has been charged according to policy of Financial Management Policy. Amortization was charged on items from the acquisition date.

Amortization on the tangible assets (including addition) has been applied on the rates as follows:

Name of the assets	Rate of Amotization (%)
Intangible Assets	10

### 3.03 Accounting for grants

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

### 3.04 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 fees, utility bill and telephone bill.

### 3.05 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.

### 3.06 Related party transaction

During the period Dnet made some transactions with Multimedia Content and Communication Limited, LifeChord Limited, Junctin Bangladesh Limited, Kite Bangaldesh Limited and Infolady Social Enterprise Limited which are regarded as related party to the organization. Detail of those transactions are as follows:

Sl.	Transaction made by	Transaction made to	Nature of transaction	Amount (Taka)
1	Dnet	Multimedia Content and Communications Limited	Service taken	-
			Accounts receivable (Closing Balance)	64,905
2	Dnet	LifeChord Limited	Short Term Loan-Liabilities (Closing Balance)	7,700,000
			Sundry Creditors (Closing Balance)	-
			Sundry Debtors (Closing Balance)	222,690
3	Dnet	Junction Bangladesh Limited	Short Term Loan-Assets (Closing Balance)	500,000
			Sundry Debtors (Closing Balance)	2,326,494
4	Dnet	Infoldy Social Enterprise Limited	Short Term Loan-Assets (Closing Balance)	7,729,006
			Sundry Creditors (Closing Balance)	2,282
			Sundry Debtors (Closing Balance)	3,186,166

### 3.07 Reporting period and currency

The Financial Statements cover the accounting period of 1st July 2017 to 30th June 2018 . The reporting currency is Bangladeshi Taka.

### 3.08 General

Figures in the Financial Statements and notes have been rounded off to the nearest Taka. Previous year's figures have been rearranged wherever considered necessary for the purpose of comparison.

Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>4.0</b>	<b>Property, Plant and Equipment</b>		
	Opening Balance	55,248,651	39,665,665
	Add: Addition made during the year	5,023,529	8,016,390
	Less: Transferred to other projects	12,609,992	-
	Less: Disposal made during the year	3,560,014	1,860,062
	Less: Accumulated Depreciatin	31,211,870	23,213,978
	<b>Closing balance</b>	<b>12,890,305</b>	<b>22,608,015</b>
<b>5.0</b>	<b>Intangible Assets</b>		
	Opening Balance	3,668,680	2,664,082
	Add: Addition made during the year	808,162	409,000
	Add: Transferred to other projects	-	-
	Less: Disposal made during the year	752,348	1,340,490
	Less: Accumulated Depreciatin	1,617,658	-
	<b>Closing balance</b>	<b>2,106,836</b>	<b>1,732,592</b>
<b>6</b>	<b>Construction Work-in-Progress</b>		
	Opening balance		2,748,069
	Add: Addition made during the year		31,823
	Add: Transferred from Other Project	-	-
		-	2,779,892
	Less: Adjustment made during the year		2,779,892
	Less: Transferred to other project	-	-
	<b>Closing balance</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Investment</b>		
	Investment in Subsidiaries	7.1 38,403,406	20,648,406
	Investment in Associates	7.2 300,000	270,000
		<b>38,703,406</b>	<b>20,918,406</b>
<b>7.1</b>	<b>Investment in Subsidiaries</b>		
	Opening balance	20,648,406	4,395,000
	Add: Addition made during the year	20,834,006	16,255,906
	Add: Transferred from Other Project	-	350,000
		<b>41,482,412</b>	<b>21,000,906</b>
	Less: Adjustment made during the year	3,079,006	2,500
	Less: Transferred to other project	-	350,000
	<b>Closing balance</b>	<b>38,403,406</b>	<b>20,648,406</b>
	<b>Breakup of closing balance:</b>		
	<b>Cash Investment:</b>		
	Dnet	38,403,406	18,189,806
	Fair Price International Pvt. Ltd	1,530,000	1,530,000
	Infolady Social Enterprise Limited	20,000,000	7,937,500
	Junction Bangladesh Limited	1,400,000	500,000
	Kite Bangladesh Ltd	4,773,406	2,314,806
	LifeChord Limited	9,900,000	5,107,500
	Multimedia Content & Communications Ltd.	800,000	800,000
	<i>Disclosure: Dnet hold 34,685 no. of share of Multimedia Content &amp; Communications Ltd. upto June, 2018.</i>		
	<b>Non-Cash Investment:</b>		
	Dnet	-	2,458,600
	Kite Bangladesh Ltd	-	2,458,600
	<b>Total</b>	<b>38,403,406</b>	<b>20,648,406</b>





Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>7.2 Investment in Associates</b>			
Opening balance		270,000	-
Add: Addition made during the year		30,000	270,000
		<b>300,000</b>	<b>270,000</b>
Less: Adjustment made during the year		-	-
Less: Transferred to other project		-	-
Closing balance		<b>300,000</b>	<b>270,000</b>
<b>Breakup of closing balance</b>			
Dnet		300,000	270,000
Moner Bondhu Ltd.		300,000	270,000
<b>Total</b>		<b>300,000</b>	<b>270,000</b>
<b>8 Loan, Advance &amp; Prepayment</b>			
Advance office rent	8.1	800,000	1,269,400
Advance to staff	8.2	737,273	190,780
Loan, advance & prepayment	8.3	481,099	404,675
Advance Fund to PNGO	8.4	-	-
<b>Total</b>		<b>2,018,372</b>	<b>1,864,855</b>
<b>8.1 Advance Office Rent</b>			
Opening balance		1,269,400	1,716,000
Add: Addition made during the year		72,000	-
Add: Transferred from other Project		-	96,000
		<b>1,341,400</b>	<b>1,812,000</b>
Less: Adjustment made during the year		541,400	446,600
Add: Transferred to other projects		-	96,000
Closing balance		<b>800,000</b>	<b>1,269,400</b>
<b>Breakup of closing balance</b>			
Dnet		800,000	1,269,400
Mrs. Fatiha Khanam		-	13,400
Khaleda Khatun, Simon Haque, Marajul Haque		-	96,000
Sayed Mosharrof Hossain		800,000	1,160,000
<b>Total</b>		<b>800,000</b>	<b>1,269,400</b>
<b>8.2 Advance to Staff</b>			
Opening balance		190,780	1,674,160
Add: Addition made during the year		13,773,391	7,092,810
		<b>13,964,171</b>	<b>8,766,970</b>
Less: Adjustment made during the year		13,226,898	8,576,190
Closing balance		<b>737,273</b>	<b>190,780</b>
<b>Breakup of closing balance</b>			
Dnet		488,523	178,480
Ananya Raihan		488,523	172,480
Md. Jamir Uddin		-	6,000
Shaping Inclusive Finance--SHIFT MDDRM		75,550	-
Setu Paul Rajib		75,550	-
MAMA Bangladesh (Revenue)		-	12,300
Md. Jamir Uddin		-	12,300
Computer Literacy Program		65,480	-
Ruba E Raihan		65,480	-
HR Management Fund		107,720	-
Md. Maksudur Rahman Shovon		107,720	-
<b>Total</b>		<b>737,273</b>	<b>190,780</b>

Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>8.3</b>	<b>Loan, Advance &amp; Prepayment</b>		
	Opening balance	404,675	2,512,190
	Add: Addition made during the year	5,866,976	591,059
		<b>6,271,651</b>	<b>3,103,249</b>
	Less: Adjustment made during the year	5,790,552	2,698,574
	<b>Closing balance</b>	<b>481,099</b>	<b>404,675</b>
	<b>Breakup of closing balance</b>		
	<b>Dnet (Core)</b>	<b>467,477</b>	<b>287,009</b>
	A. S & Associate	104,640	104,640
	Aneek R. Haque	20,000	20,000
	Best Business Bond	58,520	-
	Pragati Insurance Limited	72,986	10,119
	Elite Security Services Ltd.	86,250	86,250
	Syed Majedur Rahman	59,081	-
	MBM- Munshi Bangladesh Ltd.	66,000	66,000
	<b>HR Management Fund</b>	<b>13,622</b>	<b>17,666</b>
	Guardian Life Insurance Limited	13,622	17,666
	<b>MAMA Bangladesh (USAID_MaMoni_HSS)</b>	<b>-</b>	<b>100,000</b>
	Humac Lab Limited	-	100,000
	<b>Total</b>	<b>481,099</b>	<b>404,675</b>
		Currency in Taka	
		2017-2018	2016-2017
<b>8.4</b>	<b>Advance Fund to PNGO</b>		
	Opening balance	-	52,772
	Add: Addition made during the year	-	543,251
		-	<b>596,023</b>
	Less: Adjustment made during the year	-	596,023
	<b>Closing balance</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Advance Income Tax</b>		
	Opening balance	546,685	786,953
	Add: Addition made during the year	116,319	140,621
	Add: Transferred from other project	113,607	110,382
		<b>776,611</b>	<b>1,037,957</b>
	Less: Adjustment made during the year	-	380,890
	Less: Transferred to other project	-	110,382
	<b>Closing balance</b>	<b>776,611</b>	<b>546,685</b>
	<b>Breakup of closing balance</b>		
	<b>Dnet (Core)</b>	<b>776,611</b>	<b>546,685</b>
	<b>Total</b>	<b>776,611</b>	<b>546,685</b>
<b>10</b>	<b>Inter Project/Company Loan</b>		
	Inter Project Loan (Assets)	10.1	-
	Inter Project Loan (Assets)_New Office	10.2	-
	Inter Company Loan (Assets)	10.3	-
		8,229,006	-
		<b>8,229,006</b>	<b>-</b>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>10.1</b>	<b>Inter-Project Loan (Assets)</b>		
	Opening balance	9,468,382	20,691,756
	Add: Addition made during the year	15,287,718	38,355,244
	Add: Transferred from other project	-	1,000,000
		<b>24,756,100</b>	<b>60,047,000</b>
	Less: Realization/Adjustment made during the year	20,146,621	49,578,618
	Less: Transferred to other project	-	1,000,000
		<b>4,609,479</b>	<b>9,468,382</b>
	Less: Inter Project Loan (Liabilities)	4,609,479	9,468,382
	<b>Closing balance</b>	<b>-</b>	<b>-</b>
	<b>Breakup of closing balance :</b>		
	<b>HR Management Fund</b>	<b>4,239,479</b>	<b>5,849,479</b>
	Dnet (Core)	4,239,479	5,547,253
	National Help Desk for Citizen Info... Program	-	52,226
	Training Unit (CPD)	-	250,000
	<b>Dnet</b>	<b>-</b>	<b>3,498,903</b>
	ICT Based Education..BD (ICLC)	-	235,000
	MAMA Bangladesh (Revenue)	-	1,555,000
	Nationa Help Desk for Citizen Info...Program	-	1,708,903
	<b>Delivering Connecting Classroom..21st Century</b>	<b>370,000</b>	<b>-</b>
	Computer Literacy Program for Underpriveleged	370,000	-
	<b>Training Unit</b>	<b>-</b>	<b>120,000</b>
	ICT Based Edu... for Empowering... In BD (ICLC)	-	120,000
	<b>Total</b>	<b>4,609,479</b>	<b>9,468,382</b>
<b>10.2</b>	<b>Inter Project Loan (Assets)_New Office</b>		
	Opening balance	5,838,190	-
	Add: Addition made during the year	-	6,271,085
	Add: Transferred from inter project loan (Liabilities)	-	-
		<b>5,838,190</b>	<b>6,271,085</b>
	Less: Realization/Adjustment made during the year	-	432,895
	Less: Transferred to other project	-	-
		<b>5,838,190</b>	<b>5,838,190</b>
	Less: Inter Project Loan (Liabilities)	5,838,190	5,838,190
	<b>Closing balance</b>	<b>-</b>	<b>-</b>
	<b>Breakup of closing balance:</b>		
	<b>HR Management Fund</b>	<b>5,838,190</b>	<b>5,838,190</b>
	Dnet (Core)	5,838,190	5,838,190
	<b>Total</b>	<b>5,838,190</b>	<b>5,838,190</b>
<b>10.3</b>	<b>Inter Company Loan (Assets)</b>		
	Opening balance	-	-
	Add: Addition made during the year	14,229,006	-
		<b>14,229,006</b>	<b>-</b>
	Less: Realization/Adjustment made during the year	6,000,000	-
	<b>Closing balance</b>	<b>8,229,006</b>	<b>-</b>
	<b>Breakup of closing balance:</b>		
	<b>Dnet (Core)</b>	<b>8,229,006</b>	<b>-</b>
	Infolady Social Enterprise Limited	7,729,006	-
	Junction Bangladesh Limited	500,000	-
	<b>Total</b>	<b>8,229,006</b>	<b>-</b>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>11</b>	<b>Accounts Receivable</b>		
	Accounts Receivables	11.1 2,128,065	1,874,442
	Accrued Interest	11.2 4,056	20,497
	Foreign Grant Receivable	11.3 3,508,375	961,005
	Local Grant Receivable	11.4 -	341,597
	Sundry Debtors	11.5 8,024,382	5,918,168
	<b>Total</b>	<b>13,664,878</b>	<b>9,115,709</b>
<b>11.1</b>	<b>Accounts Receivables</b>		
	Opening balance	1,940,412	5,242,435
	Add: Addition made during the year	11,527,746	19,541,279
	Add: Transferred from other project		77,217
		<b>13,468,157</b>	<b>24,860,930</b>
	Less: Realization/Adjustment made during the year	11,340,093	22,843,302
	Less: Transferred to other projects		77,217
		<b>2,128,065</b>	<b>1,940,412</b>
	Less: Inter-project transaction	-	65,970
	<b>Closing balance</b>	<b>2,128,065</b>	<b>1,874,442</b>
	<b>Breakup of closing balance</b>		
	<b>Dnet</b>	<b>1,944,277</b>	<b>312,441</b>
	Dhaka Ahsania Mission	92,279	-
	International Labor Office (ILO)	464,000	-
	Gano Shakkharata Ovijan	13,800	-
	Infolady Social Enterprise Limited	1,309,293	-
	Multimedia Content & Communications Ltd.	64,905	113,919
	Afroza Marine	-	7,250
	Ananya Raihan	-	21,341
	Ananya Saha	-	5,993
	Md. Farhan Shahriar	-	9,221
	Md. Mayhadi Hasan	-	7,699
	Md. Saiduzzaman Pulak	-	5,993
	Mohammad Waziur Rahman	-	8,831
	Nabila Kabir	-	6,738
	SK. Masudur Rahman	-	15,082
	Swapan Debnath	-	6,736
	bKash Limited	-	20,292
	Dnet Global- USA	-	26,421
	Jessore Regional Office	-	9,372
	Rabeya Khatun (Infolady_Jessore)	-	303
	Reshma Khatun (Infolady_Jessore)	-	303
	Save the Children International	-	12,183
	Rashida Parvin (Jessore Hub)	-	14,900
	Rehena Khatun (Jessore Hub)	-	9,932
	Akhi Khatun- 01766318263 (Natore Hub)	-	9,932
	<b>HR Management Fund</b>	<b>-</b>	<b>65,970</b>
	Dnet (Core)	-	65,970
	<b>MAMA Bangladesh (Revenue)</b>	<b>183,788</b>	<b>1,411,501</b>
	Airtel Bangladesh Ltd.	(0.04)	(0.04)
	Banglalink Digital Communications Ltd.	41,336	81,261
	BRAC	19,920	19,920
	Infolady Social Enterprise Limited	-	19,316
	Mobile Plus	20,000	20,000
	Grameen Phone Ltd.	1	272,397
	Pacific Bangladesh telecom Ltd.	45,419	45,419
	Voice of South Bangladesh	2,148	-
	Robi Axiata Ltd.	54,964	953,187

Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
	<b>Training Unit</b>	-	150,500
	British Council	-	150,500
	<b>Total</b>	<b>2,128,065</b>	<b>1,940,412</b>
<b>11.2</b>	<b>Accrued Interest</b>		
	Opening balance	20,497	362
	Add: Addition made during the year	-	20,135
	Add: Transferred from other project	-	-
		<b>20,497</b>	<b>20,497</b>
	Less: Realization made during the year	-	-
	Less: Adjustment made during the year	16,441	-
	<b>Closing balance</b>	<b>4,056</b>	<b>20,497</b>
	Less: Inter-project accrued interest receivables	-	-
		<b>4,056</b>	<b>20,497</b>
	<b>Breakup of closing balance</b>		
	<b>Dnet</b>	<b>4,056</b>	<b>20,497</b>
	FDR 08655000470	545	545
	FDR 08655000481	1,935	1,935
	FDR 08655000495	1,193	1,193
	FDR 08655000508	383	383
	TDR D06169	-	16,441
	<b>Total</b>	<b>4,056</b>	<b>20,497</b>
<b>11.3</b>	<b>Foreign Grant Receivable</b>		
	Opening balance	961,005	2,031,303
	Add: Addition made during the year	4,468,349	961,005
	Add: Transferred from other project	-	-
		<b>5,429,354</b>	<b>2,992,309</b>
	Less: Adjustment made during the year	1,920,979	2,031,303
		<b>3,508,375</b>	<b>961,005</b>
	Less: Inter-project accounts receivables	-	-
	<b>Closing balance</b>	<b>3,508,375</b>	<b>961,005</b>
	<b>Breakup of closing balance</b>		
	ICT Based Edu... for Empowering... In BD (ICLC)	3,508,375	961,005
	Computer Literacy Program Volunteers.. NJ USA	3,508,375	961,005
	<b>Total</b>	<b>3,508,375</b>	<b>961,005</b>
<b>11.4</b>	<b>Local Grant Receivable</b>		
	Opening balance	341,597	1,383
	Add: Addition made during the year	16,896,471	7,048,405
	Add: Transferred from other project	-	-
		<b>17,238,068</b>	<b>7,049,788</b>
	Less: Realization/Adjustment made during the year	17,238,068	6,708,191
		-	<b>341,597</b>
	Less: Inter-project accounts receivables	-	-
	<b>Closing balance</b>	<b>-</b>	<b>341,597</b>
	<b>Breakup of closing balance</b>		
	Enhancing Tolerance & Incu... Mental Welbeing	-	341,597
	Democracy International	-	341,597
	<b>Total</b>	<b>-</b>	<b>341,597</b>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>11.5 Sundry Debtors</b>			
	Opening balance	11,212,882	-
	Add: Addition made during the year	30,362,683	25,950,020
	Add: Transferred from other project	-	389,343
		<b>41,575,565</b>	<b>26,339,363</b>
	Less: Realization/Adjustment made during the year	28,812,237	14,737,138
	Less: Transferred to other projects	-	389,343
		<b>12,763,328</b>	<b>11,212,882</b>
	Less: Inter-project transaction	4,738,946	5,294,714
	<b>Closing balance</b>	<b>8,024,382</b>	<b>5,918,168</b>
	<b>Breakup of closing balance</b>		
	<b>MAMA Bangladesh (Revenue)</b>	<b>42,258</b>	<b>42,258</b>
	LifeChord Limited	42,258	42,258
	<b>HR Management Fund</b>	<b>6,141,559</b>	<b>2,368,409</b>
	Dnet (Core)	4,274,325	1,062,145
	Enhancing Tolerance & Inclu...Mental Welbeing	-	30,902
	ICT Based Edu...for Empowering...In BD(ICLC)	-	73,815
	MAMA Bangladesh (Revenue)	18,623	386,980
	Infolady Social Enterprise Limited	1,305,949	485,859
	junction Bangladesh Limited	542,662	328,708
	<b>Dnet</b>	<b>6,579,511</b>	<b>8,802,215</b>
	Md. Anwar Hossain	10,000	-
	Computer Literacy Program	161,348	-
	Enhancing Tolerance thr... Mental Wellbeing II	582	-
	ATM. Kamrujjaman	-	75,000
	Lutful Alam	20,000	20,000
	Md. Hasib Rashid	-	139
	Moner Bondhu Limited	46,160	60,960
	Dnet Global- USA	-	4,382
	Infolady Social Enterprise Limited	3,186,166	3,081,904
	junction Bangladesh Limited	2,326,494	1,807,558
	KITE Bangladesh Ltd.	-	5,700
	LifeChord Limited	222,690	5,700
	HR Management Fund	-	79,181
	Enhancing Tolerance & Inclu...Mental Welbeing	-	313,355
	ICT Based Edu...for Empowering...In BD(ICLC)	-	526,431
	MAMA Bangladesh (Revenue)	302,691	2,818,905
	MAMA Bangladesh (USAID_Mamoni-HSS)	303,380	-
	Shaping Inclusive Finance--SHIFT_MDRRM	-	3,000
	<b>Total</b>	<b>12,763,328</b>	<b>11,212,882</b>





Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
12	Security Deposit		
	Opening balance	27,500	17,500
	Add: Addition during this period	72,000	10,000
	Add: Transferred from other Proeject	-	10,000
		99,500	37,500
	Less: Adjustment during this period	82,000	-
	Less: Transferred from other Proeject	-	10,000
	Closing Balance	17,500	27,500
	Breakup of closing balance		
	HR Management Fund	17,500	17,500
	Banglalink	17,500	17,500
	Dnet (Core)	-	10,000
	Johora Khatun	-	10,000
		17,500	27,500
13	Cash and Cash Equivalents		
	Cash in hand 13.1	2,091	-
	Cash at bank 13.2	19,606,105	10,289,589
	Investment in Banking/Non Banking Inst. 13.3	3,519,810	1,002,025
	M-Wallet 13.4	-	13,725
	Revenue Stamps/Prize Bonds 13.5	1,000	1,000
	Total	23,129,006	11,306,339
13.1	Cash in Hand	2,091	-
	Total	2,091	-
	Dnet Core	2,091	-
13.2	Cash at Bank	A/C. No.	Name of Bank & Branch
	Dnet	148.120.380	DBBL, Ring Ro.
	Dnet Core		
	Delivering Connecting Classroom		
	National Help Desk for Citizen Info...Program		
	Training Unit		
	Dnet	08636000065	Bank Asia Ltd, Ring Road
	Dnet Core		
	Training Unit		
	Delivering Connecting Classroom..21st Century		
	National Help Desk for Citizen Info...Program		
	DNET-ICLC	148.120.5155	DBBL, Ring Ro.
	ICT Based Education...Youth In Bangladesh (ICLC)		
	Computer Literacy Program		
	DNET-ICLC	08636000071	Bank Asia Ltd, Ring Road
	ICT Based Education...Youth In Bangladesh (ICLC)		



Note	Particulars		Currency in Taka	
			2017-2018	2016-2017
	A/C. No.	Name of Bank & Branch		
			1,382	4,802
Dnet Mother	12100014377	MBL, Dhanmondi	1,382	4,802
			1,587,445	1,130,319
HR Management Fund	148.120.612	DBBL, Ring Road	1,587,445	1,130,319
			635	1,183
Dnet-Human Resource Management Fund	08636000068	Bank Asia Ltd, Ring Road	635	1,183
MAMA Bangladesh	148.120.1461	DBBL, Ring Road	325,788	99,009
MAMA Bangladesh (Revenue)			325,788	99,009
Dnet-Aponjon	08636000069	Bank Asia Ltd, Ring Road	4,390	5,432
MAMA Bangladesh (Revenue)			4,390	5,432
MAMA Bangladesh (USAID)	148.120.1582	DBBL, Ring Road	4,391,747	1,390,553
MAMA Bangladesh (USAID_MaMoni_HSS)			4,391,747	1,390,553
			12,830	5,167,448
Dnet-Aponjon-Mamoni-HSS MAMA Bangladesh (USAID_MaMoni HSS)	08636000070	Bank Asia Ltd, Ring Road	12,830	5,167,448
			2,736	127,663
DNET-JUNCTION Entrepreneurial Research Fellowship	08636000073	Bank Asia Ltd, Ring Road	2,736	127,663
			266,419	3,545
DNET-ETIMW Enhancing Tolerance & Mental Well Being	08636000077	Bank Asia Ltd, Ring Road	-	3,545
Enhancing Tolerance thr... Mental Wellbeing II	08636000077	Bank Asia Ltd, Ring Road	266,419	-
			11,697,126	1,393
DNET-SHIFT Shaping Inclusive Finance--SHIFT_MDRRM	08636000078	Bank Asia Ltd, Ring Road	11,697,126	1,393
Total			19,606,105	10,289,589
<b>13.3 Investment in Banking/Non Banking Inst.</b>				
Opening balance			1,002,025	200,000
Add: Addition made during the year			2,717,785	802,025
			3,719,810	1,002,025
Less: Adjustment made during the year			200,000	-
Closing balance			3,519,810	1,002,025
Breakup of closing balance				
Dnet (Core)			3,519,810	1,002,025
Bank Asia Limited			3,519,810	802,025
Midas Financing Ltd.			-	200,000
Total			3,519,810	1,002,025

Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
13.4	M Wallet		
	e-Money-bKash	-	13,725
	Total	-	13,725
	Dnet (Core0	-	13,725
	e-Money-bKash 01977003638	-	13,725
	Total	-	13,725
13.5	Revenue Stamps/Prize Bonds		
	Revenue Stamps/Prize Bonds	1,000	1,000
	Total	1,000	1,000
	Dnet	1,000	1,000
	Revenue Stamp	1,000	1,000
	Total	1,000	1,000





Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>14</b>	<b>Fund Account</b>		
	Opening balance	15,897,804	35,772,747
	<b>Add:</b>	<b>19,757,037</b>	<b>(15,202,982)</b>
	Addition During the year	15,357,360	(20,102,205)
	Adjustment during the year	-	237,900
	Transfer from other project	4,399,677	4,661,323
	<b>Less:</b>	<b>1,184,681</b>	<b>4,671,962</b>
	Adjustment during the year	1,184,681	10,639
	Transfer to other project	-	4,661,323
	<b>Closing balance</b>	<b>34,470,160</b>	<b>15,897,803</b>
	<b>Breakup of closing balance</b>		
	Dnet-Mother	1,382	4,802
	National Help Desk for Citizen Info...Program	-	1,203,010
	HR Management Fund	580,802	576,622
	Dnet (Core)	33,829,965	18,212,711
	MAMA Bangladesh (Revenue)	(177,848)	(4,271,470)
	Shaping Inclusive Finance--SHIFT_MDRRM	(1,607)	(1,607)
	Training Unit	-	173,735
		<b>34,232,694</b>	<b>15,897,804</b>
<b>15</b>	<b>Fixed Assets Fund</b>		
	Opening balance	3,182,525	4,564,414
	Add: Addition made during the year	918,812	128,685
	Add: Adjustment made during the year	-	-
	Add : Transferred from other project	-	601,461
		<b>4,101,337</b>	<b>5,294,560</b>
	Less: Adjustment during the year	870,724	1,510,574
	Less : Transferred to other project	-	601,461
	<b>Closing balance</b>	<b>3,230,613</b>	<b>3,182,525</b>
	<b>Breakup of closing balance</b>		
	Dnet (Core)	2,221,839	2,221,839
	ICT Based Edu...for Empowering...In BD(ICLC)	86,074	131,870
	MAMA Bangladesh (USAID_MaMoni_HSS)	370,864	828,816
	Shaping Inclusive Finance--SHIFT_MDRRM	551,836	-
		-	-
	<b>Total</b>	<b>3,230,613</b>	<b>3,182,525</b>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>16</b>	<b>Intangible Assets Fund</b>		
	Opening balance	1,583,446	1,475,765
	Add: Addition made during the year	651,412	356,750
	Add : Transferred from other project	-	425,909
		<u>2,234,858</u>	<u>2,258,424</u>
	Less: Adjustment made during the year	207,208	249,069
	Less : Transferred to other project	-	425,909
	<b>Closing balance</b>	<u><b>2,027,650</b></u>	<u><b>1,583,446</b></u>
	<b>Breakup of closing balance</b>		
	Dnet (Core)	425,912	425,912
	MAMA Bangladesh (USAID_MaMoni_HSS)	1,601,738	1,157,534
	<b>Total</b>	<u><b>2,027,650</b></u>	<u><b>1,583,446</b></u>
<b>17</b>	<b>HR Management Fund</b>		
	<b>Provision for HR Management Fund</b>		
	Opening balance	14,670,953	13,330,736
	Add: HR benefit received during the year	15,150,966	13,464,612
	Less: Excess received HR Benefit refunded	144,058	71,429
		<u>29,677,861</u>	<u>26,723,919</u>
	Less: HR fund utilized during the year	12,286,513	12,052,966
	Hospitalization compensation	339,702	208,140
	Bench Staffs	-	1,792,389
	Cell Phone Allowance	415,553	524,176
	Day Care Facilities	78,000	78,100
	First Aid medical support	-	7,814
	Earned leave encashment	1,159,530	1,106,435
	Employee Other Benefits	83,475	122,272
	Festival Bonus	3,482,684	3,897,681
	Free food for Staff	1,922,195	2,244,863
	Overtime	370,617	377,220
	Retreat and picnic	119,885	-
	Staff capacity building-HRMF	92,410	441,477
	Special compensation	-	23,112
	Gratuity	3,596,975	971,931
	Incentive bonus	455,471	-
	Day observance	7,257	43,490
	Day off duty allowances	9,015	18,705
	Group life insurance premium	153,744	195,161
		<u>17,391,348</u>	<u>14,670,953</u>
	Less: Interproject transaction Offset	-	-
	<b>Closing balance</b>	<u><b>17,391,348</b></u>	<u><b>14,670,953</b></u>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>18</b>	<b>Grant in Advance</b>		
	Foreign grant in advance 18.1	3,025,824	-
	Local grant in advance 18.2	17,494,361	9,244,265
	<b>Total</b>	<b>20,520,185</b>	<b>9,244,265</b>
<b>18.1</b>	<b>Foreign Grant in Advance</b>		
	Opening balance	-	5,012,307
	Add: Addition during the year	10,403,558	12,265,560
	Add: Transfer from Other Project	-	-
		<b>10,403,558</b>	<b>17,277,867</b>
	Less: Utilized during the year	7,377,734	17,277,867
	Less: Transfer to Other Project	-	-
	<b>Closing balance</b>	<b>3,025,824</b>	<b>-</b>
	<b>Dnet (Core)</b>	<b>566</b>	<b>-</b>
	ICT Based Edu...for Empowering...In BD(ICLC)- AIT Trasfer	566	-
	<b>Computer Literacy Program</b>	<b>2,659,431</b>	<b>-</b>
	Computer Literacy Program volunteers....NJ, USA	2,659,431	-
	<b>ICT Based Edu...for Empowering...In BD(ICLC)</b>	<b>365,827</b>	<b>-</b>
	Computer Literacy Program volunteers....NJ, USA	365,827	-
	<b>Total</b>	<b>3,025,824</b>	<b>-</b>
<b>18.2</b>	<b>Local Grant in Advance</b>		
	Opening balance	9,244,265	5,810,838
	Add: Addition during the year	140,733,663	77,882,361
	Add: Transfer from other project	-	4,406,309
		<b>149,977,928</b>	<b>88,099,507</b>
	Less: Utilized during the year	132,483,567	74,376,087
	Less: Fund Refund during the year	-	72,847
	Less: Transfer to other project	-	4,406,309
	<b>Closing balance</b>	<b>17,494,361</b>	<b>9,244,265</b>
	<b>Breakup of closing balance</b>		
	<b>Enhancing Tolerance &amp; Mental Wellbeing</b>	<b>2,736</b>	<b>-</b>
	Democracy International	2,736	-
	<b>Enhancing Tolerance &amp; Mental Wellbeing II</b>	<b>265,837</b>	<b>-</b>
	Democracy International	265,837	-
	<b>Entrepreneurial Research Fellowship</b>	<b>-</b>	<b>127,663</b>
	The Edward M. Kenedy Center	-	127,663
	<b>Delivering Connecting Classroom..21st Century</b>	<b>1,017,626</b>	<b>-</b>
	British Council	1,017,626	-
	<b>MAMA Bangladesh (USAID_MaMoni_HSS)</b>	<b>4,404,577</b>	<b>6,658,001</b>
	Sve the Children International in Bangladesh	4,404,577	6,658,001





Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
	<b>Dnet (Core)</b>	<b>29,301</b>	<b>2,458,600</b>
	Democracy International	1,027	-
	Save the Children International in Bangladesh	2,172	-
	The Edward M. Kennedy Center	237	-
	The United Nations Capital Development Fund (UNCDF)	15,865	-
	Kite Image Technologies Limited	-	1,785,000
	Mizue Unno	-	100,000
	Mr. Naoya Azegami	-	275,000
	Mr. Sadataka Irumano	-	288,600
	Yukari Suzuki	10,000	10,000
	<b>Shaping Inclusive Finance---SHIFT_MDDRM</b>	<b>11,774,283</b>	<b>-</b>
	UN Capital Development Fund (UNCDF)	11,774,283	-
	<b>Total</b>	<b>17,494,361</b>	<b>9,244,265</b>
<b>19</b>	<b>Accounts Payable</b>		
	Accounts payable	85,503	3,053,470
	bKash Commission Payable	-	-
	Salaries/Allowances Payable	642,618	962,364
	Sundry Creditors	435,437	1,219,311
	<b>Total</b>	<b>1,163,558</b>	<b>5,235,145</b>
<b>19.1</b>	<b>Accounts Payable</b>		
	Opening balance	3,119,440	4,119,805
	Add: Addition made during the year	20,844,320	37,767,614
	Add: Transferred from other project	-	438,243
		<b>23,963,760</b>	<b>42,325,662</b>
	Less: Payment/Adjustment made during the year	23,878,257	38,767,979
	Less: Transferred to other project	-	438,243
	<b>Balance</b>	<b>85,503</b>	<b>3,119,440</b>
	Less: Inter-project accounts payable	-	65,970
	<b>Closing balance</b>	<b>85,503</b>	<b>3,053,470</b>
	<b>Breakup of closing balance</b>		
	<b>Dnet (Core)</b>	<b>90,503</b>	<b>2,920,083</b>
	Geeky Social Limited	29,003	-
	Grasshopper Corporation	-	471,534
	Agni Systems Limited	-	145,909
	Britto Communication and Logistics Service	-	40,940
	Elite Security Services Ltd.	-	470,782
	MBM-Munshi Bangladesh Ltd.	-	108,090
	Sayed Mosharraf Hossain	-	549,565
	Siddik Enterprise	-	528,061
	Smart Printing Solutions Limited	-	12,940
	Sovereign Technology Limited	-	21,000
	Tanjib Alam & Associates	-	46,000



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
	Jessore Regional Office	-	731
	Events Plus	-	11,200
	Khaleda Khatun, Simon Haque, Marajul Haque	-	49,150
	Md. Bellal Howlader	-	4,500
	Md. Mizanur Rahman	-	105,050
	S.F Ahmed & Co.	36,500	172,500
	Nexus	-	15,390
	LS Computer & Solution	-	75,771
	HR Management Fund	-	65,970
	Manusher Jonno Foundation (MJF)	25,000	25,000
	<b>National Help Desk for Citizen Info...Program</b>	-	<b>18,500</b>
	Amber IT Limited	-	18,500
	<b>MAMA Bangladesh (Revenue)</b>	-	<b>180,857</b>
	Agni Systems Ltd.	-	30,074
	Elite Security Services Ltd.	-	43,125
	Khaleda Khatun, Simon Haque, Marazul Haque	-	79,774
	MBM-Munshi Bangladesh Ltd.	-	27,884
	<b>Total</b>	<b>90,503</b>	<b>3,119,440</b>
<b>19.2</b>	<b>bKash Commission Payable</b>		
	Opening balance	-	17,350
	Add: Addition made during the year	-	585
	Add: Transferred from other project	-	-
		-	17,935
	Less: Payment/Adjustment made during the year	-	17,935
	Less: Transferred to other project/entity	-	-
	<b>Closing balance</b>	<b>-</b>	<b>-</b>
<b>19.3</b>	<b>Salaries/Allowances Payable</b>		
	Opening balance	962,364	-
	Add: Addition made during the year	12,340,120	8,148,672
	Add: Transferred from other Proeject	-	2,739
		<b>13,302,484</b>	<b>8,151,411</b>
	Less: Payment/Adjustment made during the year	12,659,866	7,186,308
	Add: Transferred to other Proeject	-	2,739
	<b>Closing balance</b>	<b>642,618</b>	<b>962,364</b>
	<b>Breakup of closing balance</b>		
	<b>Dnet (Core)</b>	<b>637,618</b>	<b>50,739</b>
	Call Center Staffs	263,045	-
	Protik Ray	5,000	-
	Mostafa Zaki Haider	130,628	-
	Sadafuzzamani	55,809	-
	Shihab Zafar	82,182	-
	Tasnim Mahbuba Rahman	30,000	-
	Yeasmin Ara	25,215	-
	G. M. Sarwar Badhan	18,000	-
	Gourab Istiaqur Rahman	25,000	-
	Rakhshanda Rukham	-	20,000
	Swarna Chakma	-	18,000
	Zakir Hossain	-	10,000
	Rafi ur Rashid	2,739	2,739



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
	<b>Training Unit</b>	-	5,000
	Protik Ray	-	5,000
	<b>National Help Desk for Citizen Info...Program</b>	-	906,625
	Call Center Staffs	-	906,625
	<b>Total</b>	<b>637,618</b>	<b>962,364</b>
<b>19.4</b>	<b>Sundry Creditors</b>		
	Opening balance	6,514,025	-
	Add: Addition made during the year	53,318,424	35,541,260
	Add: Transferred from other project	-	26,093
		<b>59,832,449</b>	<b>35,567,353</b>
	Less: Payment/Adjustment made during the year	54,658,066	29,027,235
	Less: Transferred to other projects	-	26,093
	<b>Balance</b>	<b>5,174,383</b>	<b>6,514,025</b>
	Less: Inter-project sundry creditors	4,738,946	5,294,714
	<b>Closing balance</b>	<b>435,437</b>	<b>1,219,311</b>
	<b>Breakup of balance</b>		
	<b>MAMA Bangladesh (Revenue)</b>	<b>722,514</b>	<b>4,295,495</b>
	Dnet (Core)	302,691	2,818,905
	Dr. Partha Pratim Das	1,200	-
	HR Management Fund	18,623	386,980
	LifeChord Limited	400,000	-
	Shams Arefin Uddin Ahmed	-	180
	LifeChord Limited	-	1,089,430
	<b>HR Management Fund</b>	<b>-</b>	<b>79,621</b>
	Dnet (Core)	-	79,181
	M Manjurul Islam	-	320
	Md. Tofayel Hossain	-	30
	Munna Shathanami	-	90
	<b>Dnet (Core)</b>	<b>4,289,939</b>	<b>1,173,456</b>
	Dnet Global- USA	13,332	-
	HR Management Fund	4,274,325	1,062,145
	Infolady Social Enterprise Limited	2,282	4,800
	Junction Bangladesh Limited	-	7,000
	Ajoy Kumar Bose	-	640
	Mahbuba Akter Subarna	-	10,756
	Md. Anwar Hossain	-	21,295
	Md. Tofayel Hossain	-	320
	Md. Mayhadi Hasan	-	963
	Sahana Farid	-	64,817
	Shams Arefin Uddin Ahmed	-	235
	Md. Jamir Uddin	-	485





Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
	<b>National Help Desk for Citizen Info...Program</b>	-	13,780
	Md. Jafar Iqbal	-	740
	Suma Akter	-	13,040
	<b>Computer Literacy Program</b>	161,348	-
	Dnet (Core)	161,348	-
	<b>Enhancing Tolerance &amp; Inclu...Mental Welbeing</b>	-	345,142
	Asinur Reza	-	885
	Dnet (Core)	-	313,355
	HR Management Fund	-	30,902
	<b>Enhancing Tolerance &amp; Mental Wellbeing II</b>	582	-
	Dnet	582	-
	<b>ICT Based Edu...for Empowering...In BD(ICLC)</b>	-	603,531
	Dnet (Core)	-	526,431
	HR Management Fund	-	73,815
	Habiba Sultana	-	1,375
	Md. Jamir Uddin	-	1,790
	Md. Tofeyal Hossain	-	120
	<b>Shaping Inclusive Finance--SHIFT_MDRRM</b>	-	3,000
	Dnet	-	3,000
	<b>Total</b>	<b>5,174,383</b>	<b>6,514,025</b>

**20 Unearned Revenue**

Deferred Revenue	20.1	154,395	822,001
Developing an Interactive Software	20.2	-	145,000
School Management Software	20.3	-	-
		<b>154,395</b>	<b>967,001</b>

**20.1 Deferred Revenue**

Opening balance	822,001	-
Add: Addition made during the year	2,835,409	829,492
Add: Transferred from other Proeject	-	734,356
	<b>3,657,410</b>	<b>1,563,848</b>
Less: Adjustment made during the year	3,503,015	7,491
Less: Transferred to other Proeject	-	734,356
<b>Closing balance</b>	<b>154,395</b>	<b>822,001</b>

**Breakup of closing balance**

<b>MAMA Bangladesh (Revenue)</b>	154,395	87,645
Prepaid Card	154,395	87,645

<b>Dnet (Core)</b>	-	734,356
Call Center Service	-	734,356

<b>Total</b>	<b>154,395</b>	<b>822,001</b>
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Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>20.2</b>	<b>Developing an Interactive Software</b>		
	Opening balance	145,000	-
	Add: Addition made during the year	-	145,000
		<b>145,000</b>	<b>145,000</b>
	Less: Adjustment made during the year	145,000	-
	<b>Closing balance</b>	<b>-</b>	<b>145,000</b>
	<b>Breakup of closing balance</b>		
	<b>Dnet (Core)</b>	-	<b>145,000</b>
	Website Development & Management	-	145,000
	<b>Total</b>	<b>-</b>	<b>145,000</b>
<b>20.3</b>	<b>School Management Software</b>		
	Opening balance	-	398,840
	Add: Addition made during the year	-	181,000
		<b>-</b>	<b>579,840</b>
	Less: Adjustment made during the year	-	579,840
	<b>Closing balance</b>	<b>-</b>	<b>-</b>
<b>21</b>	<b>VAT &amp; Tax Payable</b>		
	VAT payable 21.1	-	-
	Tax payable 21.2	-	-
		<b>-</b>	<b>-</b>
<b>21.1</b>	<b>VAT Payable</b>		
	Opening balance	-	-
	Add: Addition made during the year	5,865,406	4,419,600
		<b>5,865,406</b>	<b>4,419,600</b>
	Less: Payment/Adjustment made during the year	5,865,406	4,419,600
	<b>Closing balance</b>	<b>-</b>	<b>-</b>
<b>21.2</b>	<b>Tax Payable</b>		
	Opening balance	-	-
	Add: Addition made during the year	3,491,099	3,187,070
		<b>3,491,099</b>	<b>3,187,070</b>
	Less: Payment/Adjustment made during the year	3,491,099	3,187,070
	<b>Closing balance</b>	<b>-</b>	<b>-</b>
<b>22</b>	<b>Provision for Expenses</b>		
	Opening balance	993,024	1,008,778
	Add: Addition made during the year	636,966	933,829
	Add: Transferred from other Proejct	-	38,296
		<b>1,629,990</b>	<b>1,980,903</b>
	Less: Payment/Adjustment made during the year	872,611	949,583
	Less: Transferred to other Proejct	-	38,296
		<b>757,379</b>	<b>993,024</b>
	Less: Inter-project provision for expenses	-	-
	<b>Closing balance</b>	<b>757,379</b>	<b>993,024</b>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
	<b>Breakup of closing balance</b>		
	<b>Dnet (Core)</b>	<b>718,393</b>	<b>859,258</b>
	Audit Fees	574,000	529,500
	Income Tax	-	74,254
	Electricity Bill	127,004	129,693
	IP-PABX Phone Bill	4,354	5,303
	Office Cleaning & Maintenance	-	82,302
	Counseling Line	-	24,291
	Gas Bill	-	1,900
	WASA Bill	13,035	12,015
	<b>ICT Based Edu...for Empowering...In BD(ICLC)</b>	<b>35,000</b>	<b>32,000</b>
	Audit Fees	35,000	32,000
	<b>MAMA Bangladesh (Revenue)</b>	<b>3,986</b>	<b>8,409</b>
	IP PABX Phone Bill	3,986	8,409
	<b>National Help Desk for Citizen Info...Program</b>	<b>-</b>	<b>93,357</b>
	IP-PABX Phone Bill	-	60,000
	Office Cleaning & Maintenance	-	33,357
	<b>Total</b>	<b>757,379</b>	<b>993,024</b>
23	<b>Inter Company /Project Loan</b>		
	Inter Project Loan (Liabilities) 23.1	-	-
	Inter Company Loan (Liabilities) 23.2	-	-
		-	-
23.1	<b>Inter -Project Loan (Liabilities)</b>		
	Opening balance	15,306,572	20,691,756
	Add: Addition made during the year	17,945,983	38,926,537
	Add: Transferred from other project	-	428,707
		<b>33,252,555</b>	<b>60,047,000</b>
	Less: Realization/Adjustment made during the year	22,804,886	44,311,721
	Less: Transferred to other project	-	428,707
		<b>10,447,669</b>	<b>15,306,572</b>
	Less: Inter-project loan (Assets)	10,447,669	15,306,572
	<b>Closing balance</b>	<b>-</b>	<b>-</b>
	<b>Breakup of inter-project loan eliminating amount</b>		
	<b>Computer Literacy Program</b>	<b>370,000</b>	<b>-</b>
	Delivering Connecting Classroom	370,000	-
	<b>MAMA Bangladesh (Revenue)</b>	<b>-</b>	<b>1,555,000</b>
	Dnet (Core)	-	1,555,000
	<b>Dnet (Core)</b>	<b>10,077,669</b>	<b>11,385,443</b>
	HR Management Fund	10,077,669	11,385,443
	<b>National Help Desk for Citizen Info...Program</b>	<b>-</b>	<b>1,761,129</b>
	Dnet (Core)	-	1,708,903
	HR Management Fund	-	52,226
	<b>Training Unit</b>	<b>-</b>	<b>250,000</b>
	HR Management Fund	-	250,000
	<b>ICT Based Edu...for Empowering...In BD (ICLC)</b>	<b>-</b>	<b>355,000</b>
	Dnet	-	235,000
	Training Unit	-	120,000
	<b>Total</b>	<b>10,447,669</b>	<b>15,306,572</b>

Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>23.2 Inter -Company Loan (Liabilities)</b>			
Opening balance		-	-
Add: Addition made during the year		-	-
Add: Transferred from other project		-	-
		-	-
Less: Realization/Adjustment made during the year		-	-
Less: Transferred to other project		-	-
		-	-
Less: Inter-project loan (Assets)		-	-
<b>Closing balance</b>		-	-
<b>24 Bank Loan</b>			
Opening balance		13,468,161	-
Add: Addition made during the year		84,723,836	13,468,161
Add: Transferred from other project		-	-
		<b>98,191,997</b>	<b>13,468,161</b>
Less: Payment made during the year		84,333,899	-
Less: Transferred to other entity		-	-
<b>Closing balance</b>		<b>13,858,098</b>	<b>13,468,161</b>
<b>Breakup of closing balance</b>			
<b>Dnet (Core)</b>			
Bank Asia Limited [08633000458]		13,858,098	13,468,161
<b>Total</b>		<b>13,858,098</b>	<b>13,468,161</b>
<b>25 Short Term Loan</b>			
Opening balance		2,600,000	-
Add: Addition made during the year		6,050,000	2,700,000
Add: Transferred from other project		-	-
		<b>8,650,000</b>	<b>2,700,000</b>
Less: Realization/Adjustment made during the year		450,000	100,000
Less: Transferred to other project		-	-
		<b>8,200,000</b>	<b>2,600,000</b>
Less: Inter-project loan (Assets)		-	-
<b>Closing balance</b>		<b>8,200,000</b>	<b>2,600,000</b>
<b>Breakup of short term loan amount</b>			
<b>Dnet (Core)</b>		<b>7,700,000</b>	<b>2,600,000</b>
LifeChord Limited		7,700,000	2,600,000
<b>Computer Literacy Program</b>		<b>500,000</b>	<b>-</b>
KITE Bangladesh Ltd		500,000	-
		<b>8,200,000</b>	<b>2,600,000</b>
<b>26 Accrued Expenses</b>			
Opening balance		277,778	-
Add: Addition made during the year		-	277,778
Add: Transferred from other project		-	-
		<b>277,778</b>	<b>277,778</b>
Less: Payment made during the year		277,778	-
Less: Transferred to other entity		-	-
<b>Balance</b>		<b>-</b>	<b>277,778</b>
Less: Inter-project transaction		-	-
<b>Closing balance</b>		<b>-</b>	<b>277,778</b>
<b>Breakup of closing balance</b>			
<b>Dnet (Core)</b>			
Interest Payable on Loan		-	277,778
<b>Total</b>		<b>-</b>	<b>277,778</b>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>27 Grant Income/Donation</b>			
Foreign Grant/Donation	27.1	7,421,006	17,562,595
Local Grant/Donation	27.2	132,402,214	75,514,158
		<b>139,823,221</b>	<b>93,076,753</b>
<b>27.1 Foreign Grant/Donation</b>			
<u>Name of the project/programme:</u>	<u>Name of Donor:</u>		
Baby Basics Bangladesh Program	Department of State - USA	-	3,540,259
ICT Based Edu...for Empowering...In BD(ICLC)	Computer literacy Program Volunteers..NJ, USA	4,677,044	6,134,018
Support of Aponjon Service ... Infolady Prog	Dnet Global -USA	1,895,018	785,500
Dnet (Core)		-	<b>1,736,896</b>
	Computer Literacy Program Volunteers...NJ,USA	-	3,539
	Department of State - USA	-	24,951
	Jhpiego (Johns Hopkins University)-USA	-	47,177
	Mozilla Foundation	-	1,592,436
	Thomas Jahn, Dorfringstr	-	57,600
	Volunteers Association for Bangladesh (VAB)	-	11,193
Computer Literacy Program	Computer literacy Program Volunteers..NJ, USA	848,944	-
MAMA Bangladesh (J&J)	Jhpiego (John Hopkins University)-USA	-	5,365,922
<b>Total</b>		<b>7,421,006</b>	<b>17,562,595</b>
<b>27.2 Local Grant/Donation</b>			
<u>Name of the project/programme:</u>	<u>Name of Donor</u>		
Promoting Info Lady...Knowledge System	Manusher Janno Foundation (MJF)	-	-
ICT Based Edu...for Empowering...In BD(ICLC)		<b>48,000</b>	<b>24,000</b>
	Dr. Md. Abu Masud	24,000	24,000
	Dr. Faizul Islam	24,000	-
Infolady Social Entrepreneurship Program (ISEP)		-	<b>365,491</b>
Dnet (Core)		<b>9,031,400</b>	<b>5,036,812</b>
	Ananya Raihan	350,000	350,000
	British Council	3,983,000	-
	ATM. Kamrujjaman	-	90,000
	Bangladesh Computer Council	-	88,000
	DEAR Infolady	-	1,509
	Fund Raising Event	1,049,800	921,800
	Freidrich Naumann Foundation Bangladesh	1,200,000	-
	Kite Image Technologies Limited	1,785,000	-
	ICT Division Bangladesh	-	384,509
	Manusher Jonno Foundation (MJF)	-	3,042,746
	Missing Child Alert (MCA)	-	1,796
	Mizue Unnon	100,000	-
	Mr. Mahmudur Rahman Milton	-	3,500
	Mr. Naoya Azegami	275,000	-
	Plan International Bangladesh	-	28,375
	Save the Children International in Bangladesh	-	123,963
	Mr. Sadataka Irumano	288,600	-
	The Edward M. Kennedy Center	-	615



Note	Particulars	Currency in Taka		
		2017-2018	2016-2017	
	MAMA Bangladesh (USAID_MaMoni_HSS)	57,579,398	49,098,822	
	Enhancing Tolerance & Mental Wellbeing II	390,081	-	
	MAMA Bangladesh (Sponsor a Mother)	-	690,299	
	Entrepreneurial Research Fellowship	801,131	391,900	
	Enhancing Tolerance & Inclu...Mental Wellbeing	3,585,067	341,597	
	Training Unit	-	1,343,730	
	British Council	-	749,890	
	Green Delta Insurance Co. Ltd.	-	593,840	
	Delivering Connecting Classroom..21st Century	15,732,518	10,097,377	
	Missing Child Alert (MCA)	-	3,617,667	
	Shaping Including Finance Transform....SHIFT	45,234,618	-	
	DEAR Infolady	-	4,506,462	
	Total	132,402,214	75,514,158	
28	Revenue from Sales			
	Name of the Project/Programme:			
	Infolady Social Entrepreneurs Programme (ISEP)	-	3,633	
	Dnet (Core)	11,802	2,800	
	MAMA Bangladesh (Revenue)	75,000	-	
	Total	86,802	6,433	
29	Revenue from Service			
	Service Income	29.1	13,922,235	21,085,500
	Total		13,922,235	21,085,500
29.1	Service income			
	Name of the Project/Programme:			
	Dnet (Core)	31,891,668	1,539,502	
	Program Core	332,000	-	
	Infolady Social Entrepreneurship Program (ISEP)	-	75,104	
	Training Unit	-	479,500	
	Innovation & Solutions	-	6,870,091	
	National Help Desk for Citizen Info...Program	500,000	15,737,365	
	School Innovation Program	-	580,203	
	BRIDGE	-	6,975,000	
	Junction	-	12,675	
	MAMA Bangladesh (Sponsor a Mother)	-	2,731,950	
	MAMA Bangladesh (Revenue)	1,970,936	3,442,212	
		34,694,604	38,443,601	
	Less. Interproject transactions	20,772,369	17,358,101	
	Total	13,922,235	21,085,500	
30	Others Income			
	Bank Interest	30.1	429,880	704,172
	Miscellaneous Income	30.2	67,594	65,530
	Interest Income-Savings Certificates	30.3	106,320	24,685
	Gain on Sale of Assets	30.4	-	-
	Contribution/Overhead	30.5	-	-
	Total		603,794	794,387



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>30.1 Bank Interest</b>			
	<b>Name of the project/programme:</b>		
	Dnet (Core)	56,571	135,477
	Enhancing Tolerance & Inclu...Mental Welbeing	10,275	
	HR Management Fund	8,318	51,919
	MAMA Bangladesh (Sponsor a Mother)	-	469
	MAMA Bangladesh (Revenue)	4,124	132,837
		<u>79,288</u>	<u>320,703</u>
	<b>Interest Received from Donor fund Project</b>		
	MAMA Bangladesh (USAID_MaMoni_HSS)	186,285	329,492
	Baby Basics Bangladesh Program	-	9,296
	Missing Child Alert (MCA)	-	18,624
	Shaping Inclusive Finance--SHIFT_MDRRM	158,646	3
	ICT Based Edu...for Empowering...In BD(ICLC)	5,662	9,985
	DEAR Infolady	-	16,068
		<u>350,592</u>	<u>383,469</u>
	<b>Total</b>	<u>429,880</u>	<u>704,172</u>
<b>30.2 Miscellaneous Income</b>			
	<b>Name of the project/programme:</b>		
	Dnet (Core)	67,594	65,530
	Training Unit	-	-
	MAMA Bangladesh (Sponsor a Mother)	-	-
	<b>Total</b>	<u>67,594</u>	<u>65,530</u>
<b>30.3 Interest Income-Savings Certificates</b>			
	<b>Name of the project/programme:</b>		
	Dnet (Core)	106,320	24,685
	<b>Total</b>	<u>106,320</u>	<u>24,685</u>
<b>30.4 Gain on Sale of Assets</b>			
	<b>Name of the project/programme:</b>		
	Promoting Info Lady...Knowledge System	-	-
	Dnet (Core)	-	-
	MAMA Bangladesh (USAID_MCHIP)	-	-
	MAMA Bangladesh (Beximco)	-	-
	<b>Total</b>	<u>-</u>	<u>-</u>
<b>30.5 Contribution/Overhead</b>			
	<b>Name of the project/programme:</b>		
	MAMA Bangladesh (Revenue)	2,400,000	-
	<b>Total</b>	<u>2,400,000</u>	<u>-</u>
	<b>Name of the project/programme:</b>		
	Dnet	21,439,555	-
	<b>Total</b>	<u>21,439,555</u>	<u>-</u>
		<u>23,839,555</u>	<u>-</u>
	Less. Interproject transactions	23,839,555	-
	<b>Total</b>	<u>-</u>	<u>-</u>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>31</b>	<b>Salaries and Benefits</b>		
	Salaries/Allowances	31.1 42,593,739	61,226,842
	Fringe Benefit	31.2 10,033,282	11,417,367
		<u>52,627,021</u>	<u>72,644,209</u>
<b>31.1</b>	<b>Salaries/Allowances</b>		
	Name of Project/Programme:		
	Baby Basics Bangladesh Program	-	924,618
	Bridge	-	2,620,628
	Training Unit	-	744,841
	Infolady Social Entrepreneurship Program (ISEP)	-	542,935
	Dnet (Core)	16,445,743	8,176,435
	Junction	-	334,192
	Program Core	100,463	-
	Support of Aponjon Service... Infolady Program	268,047	-
	Shaping Including Finance Transform....SHIFT MDRRM	4,109,985	
	Missing Child Alert (MCA)	-	1,534,217
	ICT Based Edu...for Empowering...In BD(ICLC)	1,894,019	2,843,610
	National Help Desk for Citizen Info...Program	1,617,827	10,085,205
	Innovation & Solutions	-	7,664,736
	School Innovation Program	-	352,889
	DEAR Infolady	-	2,992,927
	Delivering Connecting Classroom...21st Century	1,447,031	665,489
	Enhancing Tolerance & Inclu...Mental Welbeing	1,036,328	223,610
	Entrepreneurial Research Fellowship	54,400	163,200
	Mental Wellbeing	-	473,072
	Computer Literacy Program	550,114	-
	MAMA Bangladesh (USAID_MaMoni_HSS)	14,501,410	13,510,684
	MAMA Bangladesh (J&J)	-	1,161,588
	MAMA Bangladesh (Revenue)	343,215	6,211,966
	Enhancing Tolerance & Mental Wellbeing II	261,750	-
		<u>42,630,332</u>	<u>61,226,842</u>
	Less: Inter-project transaction	36,593	-
	<b>Total</b>	<u>42,593,739</u>	<u>61,226,842</u>





Note	Particulars	Currency in Taka	
		2017-2018	2016-2017

**31.2 Fringe Benefit**

**Name of Project/Programme:**

Baby Basics Bangladesh Program	-	229,658
Bridge	-	633,607
Training Unit	-	186,213
Infolady Social Entrepreneurship Program (ISEP)	-	135,736
Dnet (Core)	4,218,613	1,977,451
Program Core	25,116	-
Support of Aponjon Service... Infolady Program	63,732	-
Shaping Including Finance Transform....SHIFT MDRRM	1,027,500	-
Computer Literacy Program	130,562	-
MAMA Bangladesh (Revenue)	30,278	1,373,424
MAMA Bangladesh (USAID_Mamoni_HSS)	3,514,862	3,377,700
MAMA Bangladesh (J&J)	-	290,400
Enhancing Tolerance & Mental Wellbeing II	62,294	-
Junction	-	83,549
Missing Child Alert (MCA)	-	498,883
Innovation & Solutions	-	1,061,908
National Help Desk for Citizen Info...Program	12,753	569,718
Mental Wellbeing	-	47,268
School Innovation Program	-	88,223
Enhancing Tolerance & Inclu...Mental Welbeing	165,081	30,902
Delivering Connecting Classroom..21st Century	361,754	161,873
ICT Based Edu...for Empowering...In BD(ICLC)	420,737	670,854
	<b>10,033,282</b>	<b>11,417,367</b>
Less: Inter-project transaction	-	-
<b>Total</b>	<b>10,033,282</b>	<b>11,417,367</b>

**32 Rent and Utility**

Office Rent	32.1	3,359,182	4,193,225
Internet & Communication	32.2	1,103,477	1,761,234
Contribution/Overhead	32.3	10	101,248
Utilities	32.4	1,191,634	1,531,330
Fuel & Lubricant	32.5	38,119	27,052
Insurance premium	32.6	10,119	52,687
		<b>5,702,541</b>	<b>7,666,776</b>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017

**32.1 Office Rent**

**Name of Project/Programme:**

Delivering Connecting Classroom..21st Century	84,480	-
Baby Basics Bangladesh Program	-	270,624
Enhancing Tolerance & Mental Wellbeing II	30,000	-
Dnet (Core)	3,229,970	5,016,422
Infolady Social Entrepreneurship Program (ISEP)	-	153,147
Bridge	-	161,615
Training Unit	-	148,588
Junction	-	66,194
Innovation & Solutions	-	439,093
National Help Desk for Citizen Info...Program	20,000	268,952
Mental Wellbeing	-	56,336
School Innovation Program	-	66,829
DEAR Infolady	-	371,378
MAMA Bangladesh (USAID_MaMoni_HSS)	1,538,382	1,470,602
MAMA Bangladesh (Revenue)	171,626	993,765
Computer Literacy Program	107,596	-
MAMA Bangladesh (J&J)	-	190,000
Support of Aponjon Service... Infolady Program	32,336	-
Shaping Including Finance Transform....SHIFT MDRRM	323,330	-
ICT Based Edu...for Empowering...In BD(ICLC)	448,843	504,381
Missing Child Alert (MCA)	-	319,635
	<b>5,986,563</b>	<b>10,497,561</b>
Less: Inter-project transaction	2,627,381	6,304,336
<b>Total</b>	<b>3,359,182</b>	<b>4,193,225</b>

**32.2 Internet & Communication**

**Name of Project/Programme:**

Delivering Connecting Classroom..21st Century	9,588	-
Baby Basics Bangladesh Program	-	28,995
Bridge	-	315,534
Infolady Social Entrepreneurship Program (ISEP)	-	15,392
Dnet (Core)	904,583	866,626
Junction	-	6,322
Innovation & Solutions	-	45,885
National Help Desk for Citizen Info...Program	100,750	573,802
Mental Wellbeing	-	5,115
School Innovation Program	-	6,184
Shaping Including Finance Transform....SHIFT MDRRM	14,004	-
ICT Based Edu...for Empowering...In BD(ICLC)	41,030	53,909
MAMA Bangladesh (J&J)	-	16,236
MAMA Bangladesh (Revenue)	27,488	197,339
MAMA Bangladesh (Sponsor a Mother)	-	3,000
MAMA Bangladesh (USAID_MaMoni_HSS)	209,104	136,774



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
	Computer Literacy Program	8,395	-
	Missing Child Alert (MCA)	-	30,681
	Training Unit	-	18,038
	DEAR Infolady	-	45,170
		<b>1,314,942</b>	<b>2,365,002</b>
	Less: Inter-project transaction	211,465	603,768
	<b>Total</b>	<b>1,103,477</b>	<b>1,761,234</b>

### 32.3 Contribution/Overhead

#### Name of Project/Programme:

Innovation & Solutions	-	367,132
Baby Basic Bangladesh Program	-	16,580
National Help Desk for Citizen Info...Program	-	70,436
Entrepreneurial Research Fellowship	77,201	35,627
Enhancing Tolerance & Inclu...Mental Welbeing	322,729	31,055
Bridge	-	1,771,147
MAMA Bangladesh (J&J)	-	85,001
MAMA Bangladesh (Sponsor a Mother)	-	1,265,489
Junction	-	595
Delivering Connecting Classroom..21st Century	196,137	741,209
Infolady Social Entrepreneurs Programme (ISEP)	-	98,741
Enhancing Tolerance & Mental Wellbeing II	35,462	-
Program Core	62,734	-
Dnet (Core)	2,400,010	107,986
Training Unit	-	530,000
Missing Child Alert (MCA)	-	274,140
DEAR Infolady	-	76,302
	<b>3,094,273</b>	<b>5,471,440</b>
Less: Inter-project transaction	3,094,263	5,370,192
<b>Total</b>	<b>10</b>	<b>101,248</b>

### 32.4 Utilities

#### Name of Project/Programme:

Baby Basics Bangladesh Program	-	49,000
Bridge	-	25,205
Innovation and Solutions	-	43,403
National Help Desk for Citizen Info...Program	-	30,321
Mental Wellbeing	-	6,734
School Innovation Program	-	8,099
Dnet (Core)	1,177,051	1,755,203
ICT Based Edu...for Empowering...In BD(ICLC)	71,132	95,140
Infolady Social Entrepreneurs Programme (ISEP)	-	56,439
Junction	-	16,927
DEAR Infolady	-	41,325
Training Unit	-	41,841
MAMA Bangladesh (J&J)	-	44,374
MAMA Bangladesh (Revenue)	27,204	159,175

Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
	MAMA Bangladesh (USAID_MaMoni_HSS)	255,678	314,499
	Computer Literacy Program	17,035	-
	Delivering Connecting Classroom...21st Century	13,494	-
	Shaping Including Finance Transform....SHIFT MDRRM	26,434	-
	Missing Child Alert (MCA)	-	73,912
		<b>1,588,028</b>	<b>2,761,597</b>
	Less: Inter-project transaction	396,394	1,230,267
	<b>Total</b>	<b>1,191,634</b>	<b>1,531,330</b>

### 32.5 Fuel & Lubricant

#### Name of Project/Programme:

Baby Basics Bangladesh Program	-	1,018
Innovation and Solutions	-	578
National Help Desk for Citizen Info...Program	-	465
Mental Wellbeing	-	96
School Innovation Program	-	125
Bridge	-	403
ICT Based Edu...for Empowering...In BD(ICLC)	2,630	2,360
Infolady Social Entrepreneurs Programme (ISEP)	-	593
Junction	-	110
Dnet (Core)	37,688	32,955
MAMA Bangladesh (USAID_MaMoni_HSS)	9,145	4,313
Computer Literacy Program	204	-
MAMA Bangladesh (J&J)	-	479
Shaping Including Finance Transform....SHIFT MDRRM	926	-
MAMA Bangladesh (Revenue)	781	2,594
Delivering Connecting Classroom...21st Century	468	-
Training Unit	-	515
	<b>51,842</b>	<b>46,604</b>
Less: Inter-project transaction	13,723	19,552
<b>Total</b>	<b>38,119</b>	<b>27,052</b>

### 32.6 Insurance premium

#### Name of Project/Programme

Dnet (Core)	10,119	52,687
<b>Total</b>	<b>10,119</b>	<b>52,687</b>

### 33 Stationeries and Printing

Stationery & Supplies	33.1	683,160	734,110
Newspaper & Periodicals	33.2	9,644	8,881
Resource Materials (Expenses)	33.3	-	1,200
Printing & Publication	33.4	287,556	393,311
		<b>980,360</b>	<b>1,137,502</b>





Note	Particulars	Currency in Taka	
		2017-2018	2016-2017

**33.1 Stationery & Supplies**

**Name of Project/Programme:**

Delivering Connecting Classroom...21st Century	3,855	-
Baby Basics Bangladesh Program	-	21,224
Bridge	-	13,140
Infolady Social Entrepreneurship Program (ISEP)	-	11,122
Dnet (Core)	397,386	477,715
Training Unit	-	14,647
Innovation & Solutions	-	34,115
National Help Desk for Citizen Info...Program	61,437	305,828
Mental Wellbeing	-	4,162
School Innovation Program	-	5,106
Shaping Including Finance Transform....SHIFT MDRRM	188,061	-
HR Management Fund	-	3,200
ICT Based Edu...for Empowering...In BD(ICLC)	18,487	30,338
MAMA Bangladesh (Revenue)	24,132	45,753
Program Core	4,194	-
Enhancing Tolerance & Inclu...Mental Welbeing	370	-
MAMA Bangladesh (USAID_MaMoni-HSS)	68,440	92,509
Computer Literacy Program	3,121	-
MAMA Bangladesh (J&J)	-	10,145
Missing Child Alert (MCA)	-	22,279
Junction	-	8,738
DEAR Infolady	-	33,192
	<b>769,483</b>	<b>1,133,213</b>
Less: Inter-project transaction	86,323	399,103
<b>Total</b>	<b>683,160</b>	<b>734,110</b>

**33.2 Newspaper & Periodicals**

**Name of Project/Programme:**

Dnet (Core)	9,644	8,881
<b>Total</b>	<b>9,644</b>	<b>8,881</b>

**33.3 Resource materials (Expenses)**

**Name of Project/Programme:**

Dnet	-	1,200
<b>Total</b>	<b>-</b>	<b>1,200</b>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017

**33.4 Printing & Publication**

**Name of Project/Programme:**

Baby Basics Bangladesh Program	-	17,200
Infolady Social Entrepreneurs Programme (ISEP)	-	430
Entrepreneurial Research Fellowship	67,000	-
Enhancing Tolerance & Inclu...Mental Welbeing	132,250	-
Training Unit	-	307,500
Junction	-	11,075
Dnet (Core)	43,184	45,779
MAMA Bangladesh (USAID_MaMoni_HSS)	-	-
ICT Based Edu...for Empowering...In BD(ICLC)	45,122	11,327
	<u>287,556</u>	<u>393,311</u>
Less: Inter-project transaction	-	-
<b>Total</b>	<u>287,556</u>	<u>393,311</u>

**34 Branding & Promotion**

Media & Advertisement	34.1	1,280	97,750
Branding & Promotion	34.2	10,852,369	705,754
		<u>10,853,649</u>	<u>803,504</u>

**34.1 Media & Advertisement**

**Name of Project/Programme:**

Dnet (Core)	1,280	97,750
<b>Total</b>	<u>1,280</u>	<u>97,750</u>

**34.2 Branding & Promotion**

**Name of Project/Programme:**

Baby Basics Bangladesh Program	-	747,511
Dnet (Core)	71,136	38,075
Entrepreneurial Research Fellowship	31,117	36,648
MAMA Bangladesh (USAID_MaMoni_HSS)	10,448,891	76,036
MAMA Bangladesh (Revenue)	-	1,500
Shaping Including Finance Transform....SHIFT MDRRM	1,469,062	-
	<u>12,020,206</u>	<u>899,770</u>
Less: Inter-project transaction	1,167,837	194,016
<b>Total</b>	<u>10,852,369</u>	<u>705,754</u>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>35</b>	<b>Research and Development</b>		
	Research Expenses	35.1 394,456	100,000
	Business Development Cost	35.2 42,438	1,359,433
		<u>436,894</u>	<u>1,459,433</u>
<b>35.1</b>	<b>Research Expenses</b>		
	<b>Name of Project/Programme:</b>		
	Dnet (Core)	-	1,050,453
	Entrepreneurial Research Fellowship	394,456	100,000
		<u>394,456</u>	<u>1,150,453</u>
	Less: Inter-project transaction	-	1,050,453
	<b>Total</b>	<u>394,456</u>	<u>100,000</u>
<b>35.2</b>	<b>Business Development Cost</b>		
	<b>Name of Project/Programme:</b>		
	Infolady Social Entrepreneurs Programme (ISEP)	-	32,705
	Dnet (Core)	10,078	1,320,988
	ICT Based Edu...for Empowering...In BD(ICLC)	32,360	4,500
	Bridge	-	320
	Training Unit	-	920
		<u>42,438</u>	<u>1,359,433</u>
	Less: Inter-project transaction	-	-
	<b>Total</b>	<u>42,438</u>	<u>1,359,433</u>
<b>36</b>	<b>Program/Activity Expenses</b>		
	Training Expenses	36.1 13,500,056	8,321,505
	Program Expenses	36.2 28,687,742	19,171,807
	Seminar, Workshop, Meeting & Events	36.3 2,641,031	1,601,496
	Traveling Allowances/Daily Allowances	36.4 2,449,287	4,152,746
	Website Development and Management	36.5 20,983	254,144
	Content Development and Modification	36.6 304,280	683,639
	Postal Charge and Courier	36.7 110,243	93,250
	Computer & Peripherals (Expenses)	36.8 154,237	72,350
	Office Equipment (Expenses)	36.9 541,925	702,535
	Furniture & Fixtures (Expenses)	36.10 -	31,050
	Vehicle (Expenses)	36.11 -	66,675
		<u>48,409,784</u>	<u>35,151,197</u>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
36.1	<b>Training expense</b>		
	<b>Name of Project/Programme:</b>		
	Dnet (Core)	83,980	-
	Enhancing Tolerance & Inclu...Mental Welbeing	596,467	-
	Infolady Social Entrepreneurs Programme (ISEP)	-	26,293
	ICT Based Edu...for Empowering...In BD(ICLC)	-	64,000
	Program Core	139,103	-
	MAMA Bangladesh (USAID_MaMoni_HSS)	126,347	30,225
	Innovation & Solutions	-	2,500
	National Help Desk for Citizen Info...Program	2,080	238,207
	MAMA Bangladesh (Revenue)	-	4,988
	Shaping Including Finance Transform....SHIFT MDRRM	1,779,763	-
	Delivering Connecting Classroom...21st Century	13,571,974	8,525,192
		<b>16,299,714</b>	<b>8,891,405</b>
	Less: Inter-project transaction	2,799,658	569,900
	<b>Total</b>	<b>13,500,056</b>	<b>8,321,505</b>

**36.2 Program Expenses**

	<b>Name of Project/Programme:</b>		
	Baby Basics Bangladesh Program	-	681,718
	Innovation & Solutions	-	97,164
	Support of Aponjon Service ... Infolady Prog	1,500,000	780,815
	BRIDGE	-	1,737,200
	Infolady Social Entrepreneurship Programme (ISEP)	-	1,000
	ICT Based Edu...for Empowering...In BD(ICLC)	586,800	601,200
	MAMA Bangladesh (USAID_MaMoni_HSS)	21,060,729	28,986,956
	MAMA Bangladesh (J&J)	-	3,121,700
	MAMA Bangladesh (Revenue)	-	239,719
	Dnet (Core)	3,384,332	403,050
	Shaping Including Finance Transform....SHIFT MDRRM	33,703,612	-
	DEAR Infolady	-	201,000
		<b>60,235,473</b>	<b>36,851,522</b>
	Less: Inter-project transaction	31,547,731	17,679,715
	<b>Total</b>	<b>28,687,742</b>	<b>19,171,807</b>

**36.3 Seminar, Workshop, Meeting & Events**

	<b>Name of Project/Programme:</b>		
	Baby Basics Bangladesh Program	-	69,855
	Dnet (Core)	141,120	721,328
	ICT Based Edu...for Empowering...In BD(ICLC)	34,706	22,047
	Infolady Social Entrepreneurs Programme (ISEP)	-	54,350
	Innovation & Solutions	-	188,650
	National Help Desk for Citizen Info...Program	190	24,635
	Entrepreneurial Research Fellowship	121,707	52,430
	Enhancing Tolerance & Inclu...Mental Welbeing	401,167	41,030
	Mental Wellbeing	-	120



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
	Training Unit	-	445
	Junction	-	350
	MAMA Bangladesh (Sponsor a Mother)	-	2,706
	MAMA Bangladesh (Revenue)	7,788	35,163
	MAMA Bangladesh (USAID_MaMoni_HSS)	1,420,126	-
	Shaping Including Finance Transform.....SHIFT MDRRM	1,845,894	-
	DEAR Infolady	-	471,927
		<b>3,972,698</b>	<b>1,685,036</b>
	Less: Inter-project transaction	1,331,667	83,540
	<b>Total</b>	<b>2,641,031</b>	<b>1,601,496</b>

#### 36.4 Traveling Allowances/Daily Allowances

##### Name of Project/Programme:

Baby Basics Bangladesh Program	-	10,410
Bridge	-	6,572
Program Core	390	-
Dnet (Core)	884,812	1,269,403
Entrepreneurial Research Fellowship	11,530	2,730
Mental Wellbeing	-	2,995
Delivering Connecting Classroom..21st Century	2,777	3,614
Infolady Social Entrepreneurs Programme (ISEP)	-	340,836
Innovation & Solutions	-	1,550
Training Unit	6,821	9,223
Junction	-	233,618
Enhancing Tolerance & Inclu...Mental Welbeing	85,448	-
National Help Desk for Citizen Info...Program	9,945	468,726
MAMA Bangladesh (USAID_MaMoni_HSS)	327,383	42,175
Shaping Including Finance Transform.....SHIFT MDRRM	664,583	-
Computer Literacy Program	4,420	-
MAMA Bangladesh (J&J)	-	368,405
MAMA Bangladesh (Revenue)	284,734	1,061,712
ICT Based Edu...for Empowering...In BD(ICLC)	189,991	211,310
Missing Child Alert (MCA)	-	10,185
DEAR Infolady	-	109,282
	<b>2,472,834</b>	<b>4,152,746</b>
Less: Inter-project transaction	23,547	-
<b>Total</b>	<b>2,449,287</b>	<b>4,152,746</b>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017

**36.5 Website Development & Management**

**Name of Project/Programme:**

School Innovation Program	-	89,516
MAMA Bangladesh (Sponsor a Mother)	-	2,190
Entrepreneurial Research Fellowship	40,000	-
Dnet (Core)	16,498	8,204
ICT Based Edu...for Empowering...In BD(ICLC)	1,495	51,270
MAMA Bangladesh (USAID_MaMoni_HSS)	2,990	-
MAMA Bangladesh (Revenue)	-	39,125
Missing Child Alert (MCA)	-	62,239
Training Unit	-	1,600
	<b>60,983</b>	<b>254,144</b>
Less: Inter-project transaction	40,000	-
<b>Total</b>	<b>20,983</b>	<b>254,144</b>

**36.6 Content Development & Modification**

**Name of Project/Programme:**

Enhancing Tolerance & Inclu...Mental Welbeing	779,800	-
National Help Desk for Citizen Info...Program	-	649,990
Training Unit	-	19,167
ICT Based Edu...for Empowering...In BD(ICLC)	-	14,482
	<b>779,800</b>	<b>683,639</b>
Less: Inter-project transaction	475,520	-
<b>Total</b>	<b>304,280</b>	<b>683,639</b>

**36.7 Postal Charges and Courier**

**Name of Project/Programme:**

Enhancing Tolerance & Inclu...Mental Welbeing	9,982	-
Dnet (Core)	-	78
Infolady Social Entrepreneurship Program (ISEP)	-	3,598
ICT Based Edu...for Empowering...In BD(ICLC)	32,177	48,385
Training Unit	-	6,390
MAMA Bangladesh (USAID_MaMoni_HSS)	63,584	29,118
MAMA Bangladesh (Revenue)	4,500	2,375
DEAR Infolady	-	3,306
<b>Total</b>	<b>110,243</b>	<b>93,250</b>

**36.8 Computer & Peripherals (Expenses)**

**Name of Project/Programme:**

ICT Based Edu...for Empowering...In BD(ICLC)	154,237	1,260
National Help Desk for Citizen Info...Program	-	56,090
Enhancing Tolerance & Inclu...Mental Welbeing	60,000	15,000
	<b>214,237</b>	<b>72,350</b>
Less: Inter-project transaction	60,000	-
<b>Total</b>	<b>154,237</b>	<b>72,350</b>

Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
<b>36.9 Office Equipment (Expenses)</b>			
<b>Name of Project/Programme:</b>			
ICT Based Edu...for Empowering...In BD(ICLC)		541,925	702,535
Shaping Including Finance Transform....SHIFT MDRRM		91,000	-
		<u>632,925</u>	<u>702,535</u>
Less: Inter-project transaction		91,000	-
<b>Total</b>		<u><u>541,925</u></u>	<u><u>702,535</u></u>
<b>36.10 Furniture &amp; Fixtures (Expenses)</b>			
<b>Name of Project/Programme:</b>			
Dnet (Core)		-	31,050
<b>Total</b>		<u><u>-</u></u>	<u><u>31,050</u></u>
<b>36.11 Vehicle (Expenses)</b>			
<b>Name of Project/Programme:</b>			
Infolady Social Entrepreneurship Programme (ISEP)		-	66,675
<b>Total</b>		<u><u>-</u></u>	<u><u>66,675</u></u>
<b>37 Professional Services</b>			
Honorarium and Consultancy Fees	37.1	3,045,419	1,656,040
Audit fees	37.2	474,609	504,663
Legal & Advising fees	37.3	11,500	91,000
		<u><u>3,531,528</u></u>	<u><u>2,251,703</u></u>
<b>37.1 Honorarium and Consultancy Fees</b>			
<b>Name of Project/Programme:</b>			
Dnet (Core)		344,445	552,565
Missing Child Alert (MCA)		-	461,312
MAMA Bangladesh (Revenue)		-	642,163
MAMA Bangladesh (USAID_MaMoni_HSS)		2,700,974	-
		<u><u>3,045,419</u></u>	<u><u>1,656,040</u></u>
Less: Inter-project transaction		-	-
<b>Total</b>		<u><u>3,045,419</u></u>	<u><u>1,656,040</u></u>
<b>37.2 Audit fees</b>			
<b>Name of Project/Programme:</b>			
Baby Basics Bangladesh Program		-	30,185
MAMA Bangladesh (J&J)		-	27,000
Support of Aponjon Service ... Infolady Prog		25,000	-
Dnet (Core)		352,000	352,000
ICT Based Edu...for Empowering...In BD(ICLC)		35,000	32,000
MAMA Bangladesh (USAID_MaMoni_HSS)		62,609	63,478
<b>Total</b>		<u><u>474,609</u></u>	<u><u>504,663</u></u>

Note	Particulars	Currency in Taka	
		2017-2018	2016-2017

**37.3 Legal & Advising fees**

**Name of Project/Programme:**

Dnet (Core)	11,500	91,000
<b>Total</b>	<b>11,500</b>	<b>91,000</b>

**38 Office Maintenance Cost**

Repair & Maintenance	38.1	2,855,931	3,131,966
Entertainment and refreshment	38.2	15,798	35,434
Registration, Renewal & Subscription	38.3	156,832	57,040
Office general expenses	38.4	-	7,440
		<b>3,028,561</b>	<b>3,231,880</b>

**38.1 Repair & Maintenance**

**Name of Project/Programme:**

Baby Basics Bangladesh Program	-	95,119
Dnet (Core)	2,638,423	2,306,499
BRIDGE	-	75,048
Infolady Social Entrepreneurship Program (ISEP)	-	42,340
Innovation & Solutions	-	337,893
National Help Desk for Citizen Info...Program	66,891	469,911
Junction	-	15,612
Delivering Connecting Classroom...21st Century	29,632	-
Training Unit	-	45,499
ICT Based Edu...for Empowering...In BD(ICLC)	116,163	138,121
Mental Wellbeing	-	12,522
School Innovation Program	-	15,133
Shaping Including Finance Transform....SHIFT MDRRM	40,038	-
MAMA Bangladesh (USAID_MaMoni_HSS)	496,107	377,808
MAMA Bangladesh (Sponsor a Mother)	-	-
MAMA Bangladesh (Revenue)	50,001	609,611
MAMA Bangladesh (J&J)	-	38,687
Computer Literacy Program	27,497	-
DEAR Infolady	-	21,402
	<b>3,464,752</b>	<b>4,601,205</b>
Less: Inter-project transaction	608,821	1,469,239
<b>Total</b>	<b>2,855,931</b>	<b>3,131,966</b>

**38.2 Entertainment and refreshment**

**Name of Project/Programme:**

Dnet (Core)	15,798	29,354
Innovation and Solutions	-	6,080
	<b>15,798</b>	<b>35,434</b>
Less: Inter-project transaction	-	-
<b>Total</b>	<b>15,798</b>	<b>35,434</b>



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017

**38.3 Registration, Renewal & Subscription fees**

**Name of Project/Programme:**

Dnet (Core)	156,832	42,767
Junction	-	120
MAMA Bangladesh (Revenue)	-	14,153
<b>Total</b>	<b>156,832</b>	<b>57,040</b>

**38.4 Office general expenses**

**Name of Project/Programme:**

National Help Desk for Citizen Info...Program	-	7,440
<b>Total</b>	<b>-</b>	<b>7,440</b>

**39 Income Tax**

**Name of Project/Programme:**

Dnet (Coer)	99,321	62,623
<b>Total</b>	<b>99,321</b>	<b>62,623</b>

**40 Other Expenses**

Depreciation	40.1	10,634,805	9,820,521
Amortization	40.2	277,168	263,182
Bank charges	40.3	129,572	104,213
Interest Expenses	40.4	1,719,832	313,812
Contingency	40.5	-	45,017
Bad Debts	40.6	64,303	-
Loss on Sales of Assets	40.7	359,204	109,706
Value Added Tax (VAT)	40.8	1,470	-
Service Management Cost	40.9	222,679	-
		<b>13,409,033</b>	<b>10,656,451</b>

**40.1 Depreciation**

**Name of Project/Programme:**

Baby Basics Bangladesh Program	-	307,445
BRIDGE	-	907,269
Innovation and Solutions	-	71,226
National Help Desk for Citizen Info...Program	-	714,629
HR Management Fund	-	3,120
Dnet (Core)	9,603,218	5,571,991
Infolady Social Entrepreneurs Programme (ISEP)	-	20,961
ICT Based Edu...for Empowering...In BD(ICLC)	52,296	41,625



Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
	Junction	-	40,195
	MAMA Bangladesh (J&J)	-	7,247
	MAMA Bangladesh (USAID_MaMoni_HSS)	724,664	697,045
	MAMA Bangladesh (Sponsor a Mother)	-	803,653
	MAMA Bangladesh (Revenue)	160,863	159,750
	Missing Child Alert (MCA)	-	330,956
	Shaping Including Finance Transform....SHIFT MDRRM	93,764	
	Training Unit	-	60,446
	DEAR Infolady	-	82,963
	<b>Total</b>	<b>10,634,805</b>	<b>9,820,521</b>

#### 40.2 Amortization

##### Name of Project/Programme:

Baby Basics Bangladesh Program	-	37,560
Infolady Social Entrepreneurs Programme (ISEP)	-	11,500
MAMA Bangladesh (USAID_MaMoni_HSS)	207,208	198,447
Dnet (Core)	69,960	2,613
DEAR Infolady	-	13,062
<b>Total</b>	<b>277,168</b>	<b>263,182</b>

#### 40.3 Bank Charges

##### Name of Project/Programme:

Baby Basics Bangladesh Program	-	10,835
Dnet-Mother	3,420	1,094
Enhancing Tolerance & Inclu...Mental Welbeing	5,720	-
Entrepreneurial Research Fellowship	3,720	1,265
Support of Aponjon Service ... Infolady Prog	5,902	4,685
MAMA Bangladesh (J&J)	-	4,658
HR Management Fund	6,013	5,740
Dnet (Core)	32,548	23,959
MAMA Bangladesh (USAID_MaMoni_HSS)	27,050	19,945
MAMA Bangladesh (Sponsor a Mother)	-	1,800
MAMA Bangladesh (Revenue)	6,432	9,940
Delivering Connecting Classroom..21st Century	11,328	-
Enhancing Tolerance & Mental Wellbeing II	575	-
Shaping Inclusive Finance--SHIFT_MDRRM	15,308	1,610
Missing Child Alert (MCA)	-	4,270
ICT Based Edu...for Empowering...In BD(ICLC)	11,556	9,767
DEAR Infolady	-	4,645
<b>Total</b>	<b>129,572</b>	<b>104,213</b>
Less: Inter-project transaction		
	<b>129,572</b>	<b>104,213</b>

#### 40.4 Interest Expenses

##### Name of Project/Programme:

Dnet (Core)	1,719,832	313,812
<b>Total</b>	<b>1,719,832</b>	<b>313,812</b>

Note	Particulars	Currency in Taka	
		2017-2018	2016-2017
40.5	<b>Contingency</b>		
	Name of Project/Programme:		
	DEAR Infolady	-	45,017
	<b>Total</b>	<b>-</b>	<b>45,017</b>
40.6	<b>Bad Debts</b>		
	Name of Project/Programme:		
	Dnet (Core)	64,303	-
	<b>Total</b>	<b>64,303</b>	<b>-</b>
40.7	<b>Loss of Assets</b>		
	Name of Project/Programme:		
	Dnet (Core)	359,204	70,448
	Missing Child alert (MCA)	-	14,680
	Dear Infolady	-	10,993
	ICT Based Edu...for Empowering...In BD(ICLC)	-	13,582
	MAMA Bangladesh (J&J)	-	3
	<b>Total</b>	<b>359,204</b>	<b>109,706</b>
40.8	<b>Value Added Tax (VAT)</b>		
	Name of Project/Programme:		
	Dnet (Core)	1,470	-
	<b>Total</b>	<b>1,470</b>	<b>-</b>
40.9	<b>Service Management Cost</b>		
	Name of Project/Programme:		
	Dnet (Core)	222,679	-
	<b>Total</b>	<b>222,679</b>	<b>-</b>



Schedule of Property, Plant & Equipment

Annexure-1

Particulars	COST						Rate (%)	DEPRECIATION					Written Down Value
	Opening Balance	Addition during this year	Transferred from (To) Others	Disposal/ Adj during the Year	Written off during this year	Closing Balance		Charged during the year	Transferred from (To) Others	Disposal/ Adj during the Year	Net Accumulated Depreciation		
Computer & Peripherals	11,058,778	-	2,791,125	348,034	1,085,683	6,833,936	30%	6,524,227	1,213,268	373,325	705,677	6,658,493	175,443
Office Equipment	29,723,318	5,006,529	16,547,553	153,375	1,601,099	24,311,580	30%	10,371,001	6,830,900	833,522	1,363,178	16,638,757	7,672,823
Furniture & Fixture	8,908,781	17,000	1,002,844	-	203,274	7,719,663	10%	3,281,019	1,583,017	-	150,963	4,713,073	3,006,590
Resource Materials	198,893	-	-	-	-	198,893	30%	198,891	-	-	-	198,891	2
Leasehold Improvement	5,024,410	-	152,230	-	168,549	4,872,180	20%	1,927,376	974,436	-	-	2,901,812	1,970,368
Vehicle	334,471	-	-	-	-	165,922	20%	67,659	33,184	-	-	100,843	65,079
Total as on 30.06.18	55,248,651	5,023,529	20,493,752	501,409	3,058,605	44,102,174		22,370,173	10,634,805	1,206,847	2,219,818	31,211,870	12,890,305
Total as on 30.06.17	35,784,611	6,196,226	-	418,438	1,896,735	39,665,664		8,448,331	8,835,243	-	2,176,992	15,106,581	24,559,083

Schedule of Intangible Assets

Particulars	COST					Rate (%)	AMORTIZATION					Written Down Value
	Opening Balance	Addition during this year	Transferred from(To) Others	Disposal/ Adj during the Year	Written off during this year		Closing Balance	Charged during the year	Transferred from(To) Others	Disposal/Written Off	Net Accumulated Amortization	
Software/Contents/Apps	3,608,880	808,162	752,348	-	-	3,664,694	277,168	-	-	1,557,861	2,106,833	
Patent & Trade Mark	59,800	-	-	-	-	59,800	59,797	-	-	59,797	3	
Total as on 30.06.18	3,668,680	808,162	752,348	-	-	3,724,494	277,168	-	-	1,617,658	2,106,836	
Total as on 30.06.17	2,664,082	409,000	-	-	-	3,073,082	263,182	-	-	1,340,490	1,732,592	

