

**Auditors' Report and Audited  
Consolidated Financial Statements  
Of  
DNET  
For the Year Ended 30 June 2019**

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## Independent Auditors' Report To The Governing body of Dnet

### Report on the Audit of the Consolidated Financial Statements

#### Opinion

We have audited the consolidated financial statements of **Dnet**, which comprise the Consolidated Statement of Financial Position as at 30 June 2019, and the Consolidated Statement of Comprehensive Income, the Consolidated Statement of Cash Flows for the year ended and Notes to the Consolidated Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the Consolidated Statement of Financial Position of the organization as at 30 June 2019, and its financial performance for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the consolidated financial statements section of our report. We are independent of the organization in accordance with the ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the Consolidated financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.



**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Report on other legal and Regulatory Requirement,**

We also report the followings:

- 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 as required by law have been kept by the Organization so far as it appeared from our examination of these books; and
- c) the consolidated Statement of Financial Position, consolidated Statement of Comprehensive Income dealt with by the report are in agreement with the books of account.

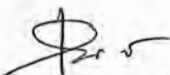
**Dated: Dhaka**

17-Dec-19

**Dnet**  
**Consolidated Statement of Financial Position**  
As at June 30, 2019

Particulars	Notes	Currency in Taka	
		30-Jun-19	30-Jun-18
<b>ASSETS</b>			
<b>Non Current Assets</b>		<b>46,896,866</b>	<b>53,700,547</b>
Property, Plant and Equipments	4.00	6,355,151	12,890,305
Intangible Assets	5.00	1,838,309	2,106,836
Investment	6.00	38,703,406	38,703,406
<b>Current Assets</b>		<b>50,031,798</b>	<b>47,835,373</b>
Loan, Advance & Prepayment	7.00	1,342,975	2,018,372
Advance Income Tax	8.00	1,084,834	776,611
Inter Company Loan	9.00	8,169,006	8,229,006
Accounts Receivable	10.00	23,769,731	13,664,878
Security Deposit	11.00	17,500	17,500
Cash & Cash Equivalents	12.00	15,647,752	23,129,006
<b>TOTAL ASSETS</b>		<b>96,928,664</b>	<b>101,535,920</b>
<b>FUND &amp; LIABILITIES</b>			
<b>Liabilities</b>		<b>26,214,905</b>	<b>24,133,430</b>
Accounts Payable	13.00	2,868,259	1,163,558
Unearned Revenue	14.00	-	154,395
VAT & Tax Payable	15.00	-	-
Provision for Expenses	16.00	384,428	757,379
Inter Project Loan	17.00	-	-
Loan Accounts	18.00	15,362,218	13,858,098
Inter Company Loan	19.00	7,600,000	8,200,000
Accrued Expenses	20.00	-	-
<b>FUND</b>		<b>70,713,759</b>	<b>77,402,490</b>
Fund Account	21.00	43,213,221	34,232,694
Fixed Assets Fund	22.00	1,424,949	3,230,613
Intangible Assets Fund	23.00	1,654,259	2,027,650
HR Management Fund	24.00	14,933,086	17,391,348
Grant in Advance	25.00	9,488,244	20,520,185
<b>TOTAL FUND &amp; LIABILITIES</b>		<b>96,928,664</b>	<b>101,535,920</b>

The accompanying notes form an integral part of these Financial Statements and are to be read in conjunction therewith.

  
**Chief Executive Officer**  
Dnet

  
**Chairperson**  
Dnet

Signed in terms of our separate report of even date annexed.

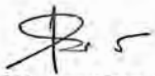
Dated, Dhaka;  
17-Dec-19

  
**MABS & J Partners**  
Chartered Accountants

**Dnet**  
**Consolidated Statement of Comprehensive Income**  
For the year from 01 July 2018 to 30 June 2019

Particulars	Notes	Currency in Taka	
		2018-2019	2017-2018
<b>A. INCOME</b>			
Grant Income/Donation	26.00	91,509,588	139,823,221
Revenue from Sales	27.00	148,033	86,802
Revenue from Services	28.00	15,027,485	13,922,235
Others Income	29.00	629,844	603,794
<b>TOTAL INCOME</b>		<b>107,314,950</b>	<b>154,436,052</b>
<b>B. EXPENDITURES</b>			
Salaries and Benefits	30.00	41,590,296	52,627,021
Rent and Utility	31.00	3,926,234	5,702,541
Stationeries and Printing	32.00	1,207,858	980,360
Branding and Promotion	33.00	455,272	10,853,649
Research and Development	34.00	301,373	436,894
Program/Activity Expenses	35.00	37,148,698	48,409,784
Professional Services	36.00	1,447,082	3,531,528
Office Maintenance Cost	37.00	2,104,140	3,028,561
Income tax	38.00	-	99,321
Other Expenses	39.00	10,289,541	13,409,033
<b>TOTAL EXPENDITURES</b>		<b>98,470,494</b>	<b>139,078,691</b>
<b>Balance of Income &amp; Expenditures</b>		<b>8,844,456</b>	<b>15,357,360</b>
		<b>107,314,950</b>	<b>154,436,052</b>

The accompanying notes form an integral part of these Financial Statements and are to be read in conjunction therewith.

  
**Chief Executive Officer**  
Dnet

  
**Chairperson**  
Dnet

Signed in terms of our separate report of even date annexed.


Dated, Dhaka;  
17-Dec-19

  
**MABS & J Partners**  
Chartered Accountants

**Dnet**  
**Consolidated Statement of Cash Flows**  
As at 30 June 2019

Particulars	Currency in Taka	
	2018-2019	2017-2018
<b>Cash flows from operating activities</b>		
Surplus/(Deficit)	8,844,456	15,357,360
<b>Adjustments for:</b>		
Depreciation	7,624,817	10,634,805
Amortization	368,527	277,168
Loss on Sale of Asset	-	359,204
Advance Income tax (Transfer)	(921)	-
Adjustment in Fund Account	2,908,754	6,881,511
(Increase)/Decrease in Loan, advance and prepayments	675,397	(153,517)
(Increase)/Decrease in Advance Income Tax	(308,223)	(229,926)
(Increase)/Decrease in Accounts Receivables	(10,104,853)	(4,549,169)
(Increase)/Decrease in Security Deposits	-	10,000
Increase/(Decrease) in Accounts Payable	1,704,701	(4,071,587)
Increase/(Decrease) in Unearned Revenue	(154,395)	(812,606)
Increase/(Decrease) in Provision for Expenses	(372,951)	(235,645)
Increase/(Decrease) in Accrued Expenses	-	(277,778)
Increase/(Decrease) in Fixed Assets Fund	(1,894,442)	48,088
Increase/(Decrease) in Intangible assets fund	(373,391)	444,204
Increase/(Decrease) in HR management fund	(2,458,262)	2,720,395
Inter-Project Loan	(60,000)	(8,229,006)
Increase/(Decrease) in Grant in advance	(11,031,941)	11,275,920
<b>Net cash from operating activities</b>	<b>(4,632,727)</b>	<b>29,449,421</b>
<b>Cash flows from investing activities</b>		
Purchase of Property, Plant and Equipment	(1,102,143)	(5,023,529)
Purchase of Intangible Asset	(100,000)	(808,162)
Investment	(3,750,504)	(17,785,000)
<b>Net cash used in investing activities</b>	<b>(4,952,647)</b>	<b>(23,616,691)</b>
<b>Cash flows from financing activities</b>		
Bank Loan	1,504,120	389,937
Short Term Loan	600,000	5,600,000
<b>Net cash used in financing activities</b>	<b>2,104,120</b>	<b>5,989,937</b>
<b>Net increase in cash and cash equivalents</b>	<b>(7,481,254)</b>	<b>11,822,666</b>
<b>Cash and cash equivalents at beginning of the period</b>	<b>23,129,006</b>	<b>11,306,339</b>
<b>Cash and cash equivalents at end of the period</b>	<b>15,647,752</b>	<b>23,129,006</b>

The accompanying notes form an integral part of these Financial Statements and are to be read in conjunction therewith.

  
**Chief Executive Officer**  
Dnet

  
**Chairperson**  
Dnet

Signed in terms of our separate report of even date annexed.

Dated, Dhaka;  
17-Dec-19

  
**MABS & J Partners**  
Chartered Accountants

**Dnet**  
**Notes to the Consolidated Financial Statements**  
**For the year ended 30 June 2019**

**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 polices**

**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 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	20
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 Accounting & Finance Manual. 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 depreciation
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 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.

### 3.05 Related party transaction

During the period Dnet made some transactions with Multimedia Content and Communication Limited, LifeChord Limited, Junction Bangladesh Limited, Kite Bangladesh Limited and Infoldy 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	Accounts Payable (Closing Balance)	149,958
			Accounts receivable (Closing Balance)	137,099
2	Dnet	LifeChord Limited	Short Term Loan-Liabilities (Closing Balance)	6,400,000
			Accounts receivable (Closing Balance)	745,609
			Sundry Debtors (Closing Balance)	1,586,365
3	Dnet	Junction Bangladesh Limited	Short Term Loan-Assets (Closing Balance)	500,000
			Sundry Debtors (Closing Balance)	2,923,263
4	Dnet	Kite Bangladesh Limited	Sundry Debtors (Closing Balance)	196,842
			Short Term Loan-Liabilities (Closing Balance)	1,200,000
5	Dnet	Infoldy Social Enterprise Limited	Short Term Loan-Assets (Closing Balance)	7,669,006
			Sundry Debtors (Closing Balance)	9,248,341
			Accounts Receivable (Closing Balance)	1,702,115

### 3.06 Reporting period and currency

The Financial Statements cover the accounting year of 1st July 2018 to 30th June 2019 . The reporting currency is Bangladeshi Taka.

### 3.07 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.



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		Amount in BDT	
		2018-2019	2017-2018
<b>4.00 Property, Plant and Equipments</b>			
Opening Balance (at cost)		44,102,174	55,248,651
Add: Addition made during the year		1,102,143	5,023,529
Less: Transferred to other projects		-	12,609,992
Less: Disposal made during the year		-	3,560,014
Less: Accumulated depreciation		38,849,167	31,211,870
<b>Written Down Value (WDV)</b>		<b>6,355,151</b>	<b>12,890,305</b>
<b>5.00 Intangible Assets</b>			
Opening Balance		3,724,494	3,668,680
Add: Addition made during the year		100,000	808,162
Less: Disposal made during the year		-	752,348
Less: Accumulated depreciation		1,986,185	1,617,658
		<b>1,838,309</b>	<b>2,106,836</b>
<b>6.00 Investment</b>			
Investment in Subsidiaries	6.1	38,403,406	38,403,406
Investment in Associates	6.2	300,000	300,000
		<b>38,703,406</b>	<b>38,703,406</b>
<b>6.1 Investment in Subsidiaries</b>			
Opening balance		38,403,406	20,648,406
Add: Addition made during the year		-	20,834,006
		<b>38,403,406</b>	<b>41,482,412</b>
Less: Adjustment made during the year		-	3,079,006
<b>Closing balance</b>		<b>38,403,406</b>	<b>38,403,406</b>
<b>Breakup of closing balance:</b>			
<b>Cash Investment:</b>			
<b>Dnet</b>		<b>35,944,806</b>	<b>38,403,406</b>
Fair Price International Pvt. Ltd		1,530,000	1,530,000
Infolady Social Enterprise Limited		20,000,000	20,000,000
Junction Bangladesh Limited		1,400,000	1,400,000
Kite Bangladesh Ltd		2,314,806	4,773,406
LifeChord Limited		9,900,000	9,900,000
Multimedia Content & Communications Ltd.		800,000	800,000
<b>Disclosure:</b> Dnet hold 34,685 no. of share of Multimedia Content & Communications Ltd. upto June, 2019.			
<b>Non Cash Investment:</b>			
<b>Dnet</b>			
Kite Bangladesh Ltd		2,458,600	-
<b>Total</b>		<b>38,403,406</b>	<b>38,403,406</b>
<b>6.2 Investment in Associates</b>			
Opening balance		300,000	270,000
Add: Addition made during the year		-	30,000
		<b>300,000</b>	<b>300,000</b>
<b>Closing balance</b>		<b>300,000</b>	<b>300,000</b>
<b>Breakup of closing balance</b>			
<b>Dnet</b>		<b>300,000</b>	<b>300,000</b>
Moner Bondhu		300,000	300,000
<b>Total</b>		<b>300,000</b>	<b>300,000</b>

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## 7.00 Loan, Advance & Prepayment

Amount in BDT		
	2018-2019	2017-2018
Advance office rent	7.1 620,000	800,000
Advance to staff	7.2 380,402	737,273
Loan, advance & prepayment	7.3 342,573	481,099
<b>Total</b>	<b>1,342,975</b>	<b>2,018,372</b>

## 7.1 Advance office rent

Opening balance	800,000	1,269,400
Add: Addition made during the year	-	72,000
	<b>800,000</b>	<b>1,341,400</b>
Less: Adjustment made during the year	180,000	541,400
<b>Closing balance</b>	<b>620,000</b>	<b>800,000</b>
<b>Breakup of closing balance</b>		
<b>Dnet</b>	<b>620,000</b>	<b>800,000</b>
Sayed Mosharrof Hossain	620,000	800,000
<b>Total</b>	<b>620,000</b>	<b>800,000</b>

## 7.2 Advance to staff

Opening balance	737,273	190,780
Add: Addition made during the year	13,958,411	13,773,391
	<b>14,695,684</b>	<b>13,964,171</b>
Less: Adjustment made during the year	14,315,282	13,226,898
<b>Closing balance</b>	<b>380,402</b>	<b>737,273</b>
<b>Breakup of closing balance</b>		
<b>Dnet</b>	<b>380,402</b>	<b>488,523</b>
Ananya Raihan	356,752	488,523
Alokananda Datta	23,650	-
<b>Shaping Inclusive Finance--SHIFT MDDRM</b>	-	<b>75,550</b>
Setu Paul Rajib	-	75,550
<b>Computer Literacy Program</b>	-	<b>65,480</b>
Ruba E Raihan	-	65,480
<b>HR Management Fund</b>	-	<b>107,720</b>
Md. Maksudur Rahman Shovon	-	107,720
<b>Total</b>	<b>380,402</b>	<b>737,273</b>

## 7.3 Loan, advance & prepayment

Opening balance	481,099	404,675
Add: Addition made during the year	2,830,571	5,866,976
	<b>3,311,670</b>	<b>6,271,651</b>
Less: Adjustment made during the year	2,969,097	5,790,552
<b>Closing balance</b>	<b>342,573</b>	<b>481,099</b>
<b>Breakup of closing balance</b>		
<b>Dnet (Core)</b>	<b>330,598</b>	<b>467,477</b>
A. S & Associate	104,640	104,640
Aneek R. Haque	20,000	20,000
Best Business Bond	-	58,520
Pragati Insurance Limited	53,708	72,986
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>11,975</b>	<b>13,622</b>
Guardian Life Insurance Limited	11,975	13,622
<b>Total</b>	<b>342,573</b>	<b>481,099</b>

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## 8.00 Advance Income Tax

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

**Closing balance**

**Breakup of closing balance**

Dnet (Core)

**Total**

Amount in BDT	
2018-2019	2017-2018
776,611	546,685
43,224	116,319
264,998	113,607
<b>1,084,834</b>	<b>776,611</b>
<b>1,084,834</b>	<b>776,611</b>
1,084,834	776,611
<b>1,084,834</b>	<b>776,611</b>

## 9.00 Inter Project/Company Loan

Inter Project Loan (Assets)  
Inter Company Loan (Assets)  
Inter Project Loan (Assets)\_New Office

9.1

9.2

9.3

-	-
8,169,006	8,229,006
-	-
<b>8,169,006</b>	<b>8,229,006</b>

## 9.1 Inter-Project Loan (Assets)

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 (Liabilities)

**Closing balance**

**Breakup of closing balance :**

**HR Management Fund**

Dnet (Core)

**Dnet**

e-Awarness for Students Agianst Extremism

**Delivering Connecting Classroom..21st Century**

Computer Literacy Program for Underpriveleged

**Total**

4,609,479	9,468,382
6,505,000	15,287,718
-	-
<b>11,114,479</b>	<b>24,756,100</b>
5,575,000	20,146,621
-	-
<b>5,539,479</b>	<b>4,609,479</b>
5,539,479	4,609,479
-	-
4,639,479	4,239,479
4,639,479	4,239,479
300,000	-
300,000	-
600,000	370,000
600,000	370,000
<b>5,539,479</b>	<b>4,609,479</b>

## 9.2 Inter Company Loan (Assets)

Opening balance  
Add: Addition made during the year

Less: Realization/Adjustment made during the year

Less: Inter Project Loan (Liabilities)

**Closing balance**

**Breakup of closing balance:**

**Dnet (Core)**

Infolady Social Enterprise Limited

Junction Bangladesh Limited

8,229,006	-
440,000	14,229,006
<b>8,669,006</b>	<b>14,229,006</b>
500,000	6,000,000
<b>8,169,006</b>	<b>8,229,006</b>
<b>8,169,006</b>	<b>8,229,006</b>
8,169,006	8,229,006
<b>7,669,006</b>	<b>7,729,006</b>
500,000	500,000
<b>8,169,006</b>	<b>8,229,006</b>

# MABS & J Partners

Chartered Accountants

## 9.3 Inter Project Loan (Assets)\_New Office

Opening balance	
Add: Addition made during the year	
Less: Realization/Adjustment made during the year	
Less: Inter Project Loan (Liabilities)	

### Breakup of closing balance:

#### HR Management Fund

Dnet (Core)

**Total**

Amount in BDT	
2018-2019	2017-2018
5,838,190	5,838,190
-	-
<b>5,838,190</b>	<b>5,838,190</b>
-	-
5,838,190	5,838,190
-	-
<b>5,838,190</b>	<b>5,838,190</b>
5,838,190	5,838,190
<b>5,838,190</b>	<b>5,838,190</b>

## 10.00 Accounts Receivable

Accounts Receivables	10.1	5,297,825	2,128,065
Accrued Interest	10.2	4,056	4,056
Foreign Grant Receivable	10.3	3,831,791	3,508,375
Local Grant Receivable	10.4	744,090	-
Sundry Debtors	10.5	13,891,969	8,024,382
<b>Total</b>		<b>23,769,731</b>	<b>13,664,878</b>

## 10.1 Accounts Receivables

Opening balance	2,128,065	1,940,412
Add: Addition made during the year	14,078,419	11,527,746
	<b>16,206,483</b>	<b>13,468,157</b>
Less: Realization/Adjustment made during the year	10,908,658	11,340,093
Less: Transferred to other projects	-	-
<b>Closing balance</b>	<b>5,297,825</b>	<b>2,128,065</b>
Less: Inter-project transaction	-	-
	<b>5,297,825</b>	<b>2,128,065</b>

### Breakup of closing balance

#### Dnet

Dhaka Ahsania Mission	-	92,279
International Labor Office (ILO)	-	464,000
Gano Shakkharata Ovijan	17,720	13,800
Infolady Social Enterprise Limited	1,702,115	1,309,293
Bangladesh Legal Aid & Services Trust (BLAST)	244,944	-
Multimedia Content & Communications Ltd.	137,099	64,905
Cybernetic Systems Ltd.	424,855	-
Developing Ctz Portal,Website,Mob.. App(CPTU)	1,220,099	-
Ghurbo Ltd.	19,048	-
Innovation for Wellbeing Foundation (IWF)	250,000	-
LifeChord Limited	745,609	-
LMRF Healthcare	180,229	-
MAX Foundation	20,363	-
Soongi Production	30,000	-
	<b>4,992,081</b>	<b>1,944,277</b>

#### MAMA Bangladesh (Revenue)

Banglalink Digital Communications Ltd.	81,505	41,336
BRAC	-	19,920
Mobile Plus	-	20,000
Grameen Phone Ltd.	19,839	1
Pacific Bangladesh telecom Ltd.	-	45,419
Voice of South Bangladesh	-	2,148
World Vision Bangladesh (WVB)	177,507	-
Robi Axiata Ltd.	26,894	54,964
	<b>305,745</b>	<b>183,788</b>
	<b>5,297,825</b>	<b>2,128,065</b>

# MABS & J Partners

Chartered Accountants

## 10.2 Accrued interest

Opening balance  
Add: Addition made during the year  
  
Less: Adjustment made during the year  
  
Less: Inter-project accrued interest receivables  
**Closing balance**

### Breakup of closing balance

**Dnet**  
FDR 08655000470  
FDR 08655000481  
FDR 08655000495  
FDR 08655000508

**Total**

Amount in BDT	
2018-2019	2017-2018
4,056	20,497
-	-
<b>4,056</b>	<b>20,497</b>
-	16,441
<b>4,056</b>	<b>4,056</b>
-	-
<b>4,056</b>	<b>4,056</b>
<b>4,056</b>	<b>4,056</b>
545	545
1,935	1,935
1,193	1,193
383	383
<b>4,056</b>	<b>4,056</b>

## 10.3 Foreign Grant Receivable

Opening balance  
Add: Addition made during the year  
  
Less: Adjustment made during the year  
**Closing balance**  
Less: Inter-project accounts receivables

### Breakup of closing balance

**Computer Literacy Program**  
Computer Literacy Program Volunteers.. NJ USA  
**Total**

3,508,375	961,005
3,831,791	4,468,349
<b>7,340,166</b>	<b>5,429,354</b>
3,508,375	1,920,979
<b>3,831,791</b>	<b>3,508,375</b>
-	-
<b>3,831,791</b>	<b>3,508,375</b>
<b>3,831,791</b>	<b>3,508,375</b>
3,831,791	3,508,375
<b>3,831,791</b>	<b>3,508,375</b>

## 10.4 Local Grant Receivable

Opening balance  
Add: Addition made during the year  
  
Less: Realization/Adjustment made during the year  
  
Less: Inter-project accounts receivables  
**Closing balance**

### Breakup of closing balance

**Delivering Connecting Classroom..21st Century**  
British Council

**e-Awareness for Students against Extremism (eASE)**  
Management Systems International, Inc. (MSI)

**Total**

-	341,597
10,393,907	16,896,471
<b>10,393,907</b>	<b>17,238,068</b>
9,649,817	17,238,068
<b>744,090</b>	-
-	-
<b>744,090</b>	-
514,615	-
514,615	-
229,475	-
229,475	-
<b>744,090</b>	-



# MABS & J Partners

Chartered Accountants

## 10.5 Sundry Debtors

Opening balance	12,763,328	11,212,882
Add: Addition made during the year	18,499,907	30,362,683
Add: Transferred from other project		
	<b>31,263,235</b>	<b>41,575,565</b>
Less: Realization/Adjustment made during the year	13,853,633	28,812,237
Less: Transferred to other projects		
	<b>17,409,602</b>	<b>12,763,328</b>
Less: Inter-project transaction	3,517,633	4,738,946
<b>Closing balance</b>	<b>13,891,969</b>	<b>8,024,382</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>5,521,745</b>	<b>6,141,559</b>
Dnet (Core)	3,308,437	4,274,325
KITE Bangladesh Limited	15,113	-
LifeChord limited	64,173	-
MAMA Bangladesh (Revenue)	-	18,623
Infolady Social Enterprise Limited	1,588,229	1,305,949
Junction Bangladesh Limited	545,793	542,662

<b>Dnet</b>	<b>11,845,599</b>	<b>6,579,511</b>
Md. Anwar Hossain	-	10,000
Computer Literacy Program	142,698	161,348
Enhancing Tolerance thr... Mental Wellbeing II	3,656	582
Lutful Alam	-	20,000
Moner Bondhu Limited	-	46,160
Infolady Social Enterprise Limited	7,660,112	3,186,166
Junction Bangladesh Limited	2,377,470	2,326,494
KITE Bangladesh Ltd.	181,729	-
LifeChord Limited	1,479,934	222,690
MAMA Bangladesh (Revenue)	-	302,691
MAMA Bangladesh (USAID_Mamoni-HSS)	-	303,380

**Total**

**17,409,602**

**12,763,328**



# MABS & J Partners

Chartered Accountants

## 11.00 Security Deposit

Opening balance  
Add: Addition during this period  
Add: Transferred from other Proeject  
  
Less: Adjustment during this period  
Less: Transferred from other Proeject  
**Closing Balance**

Amount in BDT	
2018-2019	2017-2018
17,500	27,500
-	72,000
-	-
<b>17,500</b>	<b>99,500</b>
-	82,000
-	-
<b>17,500</b>	<b>17,500</b>

### Breakup of closing balance

**HR Management Fund**  
Banglalink

<b>17,500</b>	<b>17,500</b>
17,500	17,500
<b>17,500</b>	<b>17,500</b>

## 12.00 Cash and Cash Equivalents

Cash in hand 12.1  
Cash at bank 12.2  
Investment in Banking/Non  
Banking Inst. 12.3  
Revenue Stamps/Prize Bonds 12.4  
**Total**

19,056	2,091
8,357,382	19,606,105
7,270,314	3,519,810
1,000	1,000
<b>15,647,752</b>	<b>23,129,006</b>

### 12.1 Cash in hand

Dnet Core  
Empowering Underprivileged Adolescents  
through ICT Skills  
HR Management Fund

<b>19,056</b>	<b>2,091</b>
-	2,091
9,884	-
9,172	-
<b>19,056</b>	<b>2,091</b>

### 12.2 Cash at bank

	A/C. No.	Name of Bank & Branch		
<b>Dnet</b>	148.120.380	DBBL, Ring Road	<b>77,119</b>	<b>634,959</b>
Dnet Core			56,253	83,910
Delivering Connecting			20,866	551,049
<b>Dnet</b>	08636000065	Bank Asia Ltd, Ring Road	<b>4,024,428</b>	<b>162,898</b>
Dnet Core			404,449	66,321
Advancing Women's Right of Access to Information in Bangladesh			449,643	-
Programe-Awareness for Students against Extremism (eASE)			70,525	-
Delivering Connecting Classroom..21st Century			2,805,768	96,577
Empowering Underprivileged Adolescents through ICT Skills			294,044	-
<b>DNET-ICLC</b>	148.120.5155	DBBL, Ring Road	<b>137,613</b>	<b>516,609</b>
ICT Based Education...Youth In Bangladesh (ICLC)			-	399,685
Computer Literacy Program			137,613	116,924

<b>77,119</b>	<b>634,959</b>
56,253	83,910
20,866	551,049
<b>4,024,428</b>	<b>162,898</b>
404,449	66,321
449,643	-
70,525	-
2,805,768	96,577
294,044	-
<b>137,613</b>	<b>516,609</b>
-	399,685
137,613	116,924



# MABS & J Partners

Chartered Accountants

			Amount in BDT	
			2018-2019	2017-2018
<b>DNET-ICLC</b>	08636000071	Bank Asia Ltd, Ring Road	24,263	1,141
ICT Based Education...Youth In Bangladesh (ICLC) Computer Literacy Program			- 24,263	1,141 -
<b>Dnet Mother</b>	12100014377	MBL, Dhanmondi	7,790	1,382
			7,790	1,382
<b>HR Management Fund</b>	148,120.612	DBBL, Ring Road	1,362,972	1,587,445
			1,362,972	1,587,445
<b>Dnet-Human Resource Management Fund</b>	08636000068	Bank Asia Ltd, Ring Road	2	635
			2	635
<b>MAMA Bangladesh</b> MAMA Bangladesh (Revenue)	148.120.1461	DBBL, Ring Road	4,916	325,788
			4,916	325,788
<b>Dnet-Aponjon</b>	08636000069	Bank Asia Ltd, Ring Road	805	4,390
MAMA Bangladesh (Revenue)			805	4,390
<b>MAMA Bangladesh (USAID)</b>	148.120.1582	DBBL, Ring Road	-	4,391,747
MAMA Bangladesh (USAID_MaMoni_HSS)			-	4,391,747
<b>Dnet-Aponjon-Mamoni-HSS</b>			-	12,830
MAMA Bangladesh (USAID_MaMoni HSS)	08636000070	Bank Asia Ltd, Ring Road	-	12,830
<b>Dnet-Mamoni-MNCSP</b>			232,096	-
MaMoni Maternal and Newborn Care Strengthening Project	08636000103	Bank Asia Ltd, Ring Road	232,096	-
<b>DNET-JUNCTION</b>			1,667	2,736
Entrepreneurial Research Fellowship	08636000073	Bank Asia Ltd, Ring Road	1,667	2,736
<b>DNET-ETIMW</b>			2,762	266,419
Enhancing Tolerance thr... Mental Wellbeing II	08636000077	Bank Asia Ltd, Ring Road	2,762	266,419
<b>DNET-RIGHTS</b>			636,195	-
Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)	08636000113	Bank Asia Ltd, Ring Road	636,195	-
<b>DNET-SHIFT</b>			1,844,756	11,697,126
Shaping Inclusive Finance-- SHIFT_MDRRM	08636000078	Bank Asia Ltd, Ring Road	1,844,756	11,697,126
<b>Total</b>			<b>8,357,382</b>	<b>19,606,105</b>

# MABS & J Partners

Chartered Accountants

## 12.3 Investment in Banking/Non Banking Inst.

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

### Breakup of closing balance

**Dnet (Core)**  
Bank Asia Limited  
IFIC Bank Limited

**Total**

## 12.4 Revenue Stamps/Prize Bonds

Revenue Stamps/Prize Bonds  
**Total**

**Dnet**  
Revenue Stamp

**Total**

Amount in BDT	
2018-2019	2017-2018
3,519,810	1,002,025
3,750,504	2,717,785
<b>7,270,314</b>	<b>3,719,810</b>
-	200,000
<b>7,270,314</b>	<b>3,519,810</b>
<b>7,270,314</b>	<b>3,519,810</b>
6,790,314	3,519,810
480,000	-
<b>7,270,314</b>	<b>3,519,810</b>
1,000	1,000
<b>1,000</b>	<b>1,000</b>
<b>1,000</b>	<b>1,000</b>
1,000	1,000
<b>1,000</b>	<b>1,000</b>



# MABS & J Partners

Chartered Accountants

		Amount in BDT	
		2018-2019	2017-2018
<b>13.00 Accounts Payable</b>			
Accounts payable	13.1	889,084	85,503
Salaries/Allowances Payable	13.2	147,739	642,618
Sundry Creditors	13.3	1,831,436	435,437
<b>Total</b>		<b>2,868,259</b>	<b>1,163,558</b>
<b>13.1 Accounts payable</b>			
Opening balance		85,503	3,119,440
Add: Addition made during the year		13,281,568	20,844,320
Add: Transferred from other project		-	-
		<b>13,367,071</b>	<b>23,963,760</b>
Less: Payment/Adjustment made during the year		12,477,987	23,878,257
Less: Transferred to other project		-	-
<b>Balance</b>		<b>889,084</b>	<b>85,503</b>
Less: Inter-project accounts payable		-	-
<b>Closing balance</b>		<b>889,084</b>	<b>85,503</b>
<b>Breakup of balance</b>			
<b>Dnet (Core)</b>		<b>888,563</b>	<b>90,503</b>
Geeky Social Limited		-	29,003
Foysal Enterprise		22,300	-
Ichamati Rent A Car		200,000	-
Smart Technology (BD) Ltd.		416,297	-
Multimedia Content & Communicatons Ltyd. (MCC)		149,958	-
Md. Mizanur Rahman		27,108	-
S.F Ahmed & Co.		36,500	36,500
Nexus		11,400	-
Manusher Jonno Foundation (MJF)		25,000	25,000
<b>MAMA Bangladesh (USAID_MaMoni_HSS)</b>		<b>521</b>	<b>-</b>
Dutch Bangla Bank Limited		521	-
<b>Total</b>		<b>889,084</b>	<b>90,503</b>
<b>13.2 Salaries/Allowances Payable</b>			
Opening balance		642,618	962,364
Add: Addition made during the year		3,971,792	12,340,120
Add: Transferred from other Proeject		-	-
		<b>4,614,410</b>	<b>13,302,484</b>
Less: Payment/Adjustment made during the year		4,466,671	12,659,866
Add: Transferred to other Proeject		-	-
<b>Closing balance</b>		<b>147,739</b>	<b>642,618</b>
<b>Breakup of closing balance</b>			
<b>Dnet (Core)</b>		<b>147,739</b>	<b>637,618</b>
Call Center Staffs		-	263,045
Protik Ray		5,000	5,000
Mostafa Zaki Haider		-	130,628
Sadafuzzamani		-	55,809
Shihab Zafar		-	82,182
Tasnim Mahbuba Rahman		-	30,000

# MABS & J Partners

Chartered Accountants

Yeasmin Ara  
G. M. Sarwar Badhan  
Gourab Istiaqur Rahman  
Mashrefa Misha  
Mohammad Shahed Mahmud  
Md. Abu Saleh Mazumder  
Towhidur Rahman  
Rafi ur Rashid

**Total**

Amount in BDT	
2018-2019	2017-2018
-	25,215
-	18,000
-	25,000
18,000	-
56,000	-
55,000	-
11,000	-
2,739	2,739
<b>147,739</b>	<b>637,618</b>

### 13.3 Sundry Creditors

Opening balance  
Add: Addition made during the year  
Add: Transferred from other project  
  
Less: Payment/Adjustment made during the year  
Less: Transferred to other projects  
**Balance**  
Less: Inter-project sundry creditors  
**Closing balance**

5,174,383	6,514,025
46,926,454	53,318,424
-	-
<b>52,100,837</b>	<b>59,832,449</b>
46,751,768	54,658,066
-	-
<b>5,349,069</b>	<b>5,174,383</b>
3,517,633	4,738,946
<b>1,831,436</b>	<b>435,437</b>

#### Breakup of balance

##### MAMA Bangladesh (Revenue)

Dnet (Core)  
Dr. Partha Pratim Das  
HR Management Fund  
LifeChord Limited

-	722,514
-	302,691
-	1,200
-	18,623
-	400,000

##### HR Management Fund

Ananya Raihan  
Farzana Ahmed  
Syed Mejbaul Hasan

1,894,278	-
1,698,982	-
35,000	-
160,296	-

##### Dnet (Core)

Dnet Global- USA  
HR Management Fund  
Infolady Social Enterprise Limited

3,308,437	4,289,939
-	13,332
3,308,437	4,274,325
-	2,282

##### Computer Literacy Program

Dnet (Core)

142,698	161,348
142,698	161,348

##### Enhancing Tolerance & Mental Wellbeing II

Dnet

3,656	582
3,656	582

**Total**

<b>5,349,069</b>	<b>5,174,383</b>
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# MABS & J Partners

Chartered Accountants

		Amount in BDT	
		2018-2019	2017-2018
<b>14.00 Unearned Revenue</b>			
Deferred Revenue	14.1	-	154,395
Developing an Interactive Software	14.2	-	-
		<u>-</u>	<u>154,395</u>
<b>14.1 Deferred Revenue</b>			
Opening balance		154,395	822,001
Add: Addition made during the year		-	2,835,409
Add: Transferred from other Proeject		-	-
		<u>154,395</u>	<u>3,657,410</u>
Less: Adjustment made during the year		154,395	3,503,015
Less: Transferred to other Proeject		-	-
<b>Closing balance</b>		<u>-</u>	<u>154,395</u>
<b>Breakup of closing balance</b>			
<b>MAMA Bangladesh (Revenue)</b>		-	154,395
Prepaid Card		<u>-</u>	<u>154,395</u>
<b>Total</b>		<u>-</u>	<u>154,395</u>
<b>14.2 Developing an Interactive Software</b>			
Opening balance		-	145,000
Add: Addition made during the year		-	-
		<u>-</u>	<u>145,000</u>
Less: Adjustment made during the year		-	145,000
<b>Closing balance</b>		<u>-</u>	<u>-</u>
<b>15.00 VAT &amp; Tax Payable</b>			
VAT payable	15.1	-	-
Tax payable	15.2	-	-
		<u>-</u>	<u>-</u>
<b>15.1 VAT payable</b>			
Opening balance		-	-
Add: Addition made during the year		2,848,714	5,865,406
		<u>2,848,714</u>	<u>5,865,406</u>
Less: Payment/Adjustment made during the year		2,848,714	5,865,406
<b>Closing balance</b>		<u>-</u>	<u>-</u>
<b>15.2 Tax payable</b>			
Opening balance		-	-
Add: Addition made during the year		2,599,781	3,491,099
		<u>2,599,781</u>	<u>3,491,099</u>
Less: Payment/Adjustment made during the year		2,599,781	3,491,099
<b>Closing balance</b>		<u>-</u>	<u>-</u>

# MABS & J Partners

Chartered Accountants

Amount in BDT	
2018-2019	2017-2018

## 16.00 Provision for Expenses

Opening balance	757,379	993,024
Add: Addition made during the year	219,928	636,966
Add: Transferred from other Proeject	-	-
	<b>977,307</b>	<b>1,629,990</b>
Less: Payment/Adjustment made during the year	592,879	872,611
Less: Transferred to other Proeject	-	-
<b>Closing balance</b>	<b>384,428</b>	<b>757,379</b>

### Breakup of closing balance

#### Dnet (Core)

Audit Fees	222,000	574,000
Electricity Bill	108,038	127,004
IP-PABX Phone Bill	2,855	4,354
WASA Bill	16,535	13,035

#### ICT Based Edu...for Empowering...In BD(ICLC)

Audit Fees	-	35,000
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#### MAMA Bangladesh (Revenue)

IP PABX Phone Bill	-	3,986
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#### Computer Literacy Program

Audit Fees	35,000	-
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#### Total

	<b>384,428</b>	<b>757,379</b>
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## 17.00 Inter Project Loan

Inter Project Loan (Liabilities)	17.1	-	-
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### 17.1 Inter -Project Loan (Liabilities)

Opening balance	10,447,669	15,306,572
Add: Addition made during the year	6,505,000	17,945,983
	<b>16,952,669</b>	<b>33,252,555</b>
Less: Realization/Adjustment made during the year	5,575,000	22,804,886
	<b>11,377,669</b>	<b>10,447,669</b>
Less: Inter-project loan (Assets)	11,377,669	10,447,669
<b>Closing balance</b>	<b>-</b>	<b>-</b>

### Breakup of inter-project loan eliminating amoun

#### Computer Literacy Program

Delivering Connecting Classroom	600,000	370,000
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#### Dnet (Core)

HR Management Fund	10,477,669	10,077,669
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#### e-Awareness for Students against Extremism (eASE)

Dnet	300,000	-
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	<b>11,377,669</b>	<b>10,447,669</b>
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# MABS & J Partners

Chartered Accountants

	Amount in BDT	
	2018-2019	2017-2018
<b>18.00 Loan Accounts</b>		
Opening balance	13,858,098	13,468,161
Add: Addition made during the year	58,449,970	84,723,836
	<b>72,308,068</b>	<b>98,191,997</b>
Less: Payment made during the year	56,945,850	84,333,899
<b>Closing balance</b>	<b>15,362,218</b>	<b>13,858,098</b>
<b>Breakup of closing balance</b>		
<b>Dnet (Core)</b>		
Bank Asia Limited [Short Term]	4,100,000	-
Bank Asia Limited [08633000458]	11,262,218	13,858,098
<b>Total</b>	<b>15,362,218</b>	<b>13,858,098</b>
<b>19.00 Inter Company Loan</b>		
Opening balance	8,200,000	2,600,000
Add: Addition made during the year	1,200,000	6,050,000
	<b>9,400,000</b>	<b>8,650,000</b>
Less: Realization/Adjustment made during the year	1,800,000	450,000
<b>Closing balance</b>	<b>7,600,000</b>	<b>8,200,000</b>
<b>Breakup of short term loan amount</b>		
<b>Dnet (Core)</b>	<b>6,400,000</b>	<b>7,700,000</b>
LifeChord Limited	6,400,000	7,700,000
<b>Delivering Connecting Classroom..21st Century</b>	<b>1,200,000</b>	<b>-</b>
KITE Bangladesh Ltd	1,200,000	-
<b>Computer Literacy Program</b>	<b>-</b>	<b>500,000</b>
KITE Bangladesh Ltd	-	500,000
	<b>7,600,000</b>	<b>8,200,000</b>
<b>20.00 Accrued Expenses</b>		
Opening balance	-	277,778
Add: Addition made during the year	-	-
	-	<b>277,778</b>
Less: Payment made during the year	-	277,778
<b>Balance</b>	-	-
Less: Inter-project transaction	-	-
<b>Closing balance</b>	-	-
<b>21.00 Fund Account</b>		
Opening balance	34,232,694	15,897,804
<b>Add:</b>	<b>9,233,451</b>	<b>19,757,037</b>
Addition During the year	8,844,456	15,357,360
Adjustment during the year	-	-
Transfer from other project	388,995	4,399,677
<b>Less:</b>	<b>252,924</b>	<b>1,184,681</b>
Adjustment during the year	252,924	1,184,681
Transfer to other project	-	-
<b>Closing balance</b>	<b>43,213,221</b>	<b>34,470,160</b>

# MABS & J Partners

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Amount in BDT	
2018-2019	2017-2018

## Breakup of closing balance

Enhancing Tolerance & Including Mental Welbeing Phase- II	(894)	-
Dnet-Mother	7,790	1,382
MAMA Bangladesh (USAID_MaMoni_HSS)	(521)	-
Computer Literacy Program	-	-
HR Management Fund	587,191	580,802
Dnet (Core)	42,250,223	33,829,965
MAMA Bangladesh (Sponsor a Mother)	-	-
MAMA Bangladesh (Revenue)	369,433	(177,848)
Shaping Inclusive Finance--SHIFT_MDRRM	-	(1,607)

	(894)	-
	7,790	1,382
	(521)	-
	-	-
	587,191	580,802
	42,250,223	33,829,965
	-	-
	369,433	(177,848)
	-	(1,607)
	<b>43,213,221</b>	<b>34,232,694</b>

## 22.00 Fixed Assets Fund

Opening balance	3,230,613	3,182,525
Add: Addition made during the year	965,156	918,812
Add : Transferred from other project	-	-

	3,230,613	3,182,525
	965,156	918,812
	-	-
	<b>4,195,769</b>	<b>4,101,337</b>
	2,770,820	870,724
	-	-
	<b>1,424,949</b>	<b>3,230,613</b>

Less: Adjustment during the year	2,770,820	870,724
Less : Transferred to other project	-	-
<b>Closing balance</b>	<b>1,424,949</b>	<b>3,230,613</b>

## Breakup of closing balance

Computer Literacy Program	53,798	-
Road (to) Inclusive Governance (through) ...	273,914	-
Technical Solutions (RIGHTS)	-	-
Dnet (Core)	74,493	2,221,839
ICT Based Edu...for Empowering...In BD(ICLC)	33,938	86,074
MAMA Bangladesh (USAID_MaMoni_HSS)	152,051	370,864
Shaping Inclusive Finance--SHIFT_MDRRM	463,058	551,836
Enhancing Tolerance & Including Mental Welbeing Phase- II	33,600	-
MaMoni Maternal and Newborn Care Strengthening Project	340,097	-

	53,798	-
	273,914	-
	-	-
	74,493	2,221,839
	33,938	86,074
	152,051	370,864
	463,058	551,836
	33,600	-
	340,097	-
	<b>1,424,949</b>	<b>3,230,613</b>

**Total**

## 23.00 Intangible Assets Fund

Opening balance	2,027,650	1,583,446
Add: Addition made during the year	-	651,412
Add : Transferred from other project	-	-

	2,027,650	1,583,446
	-	651,412
	-	-
	<b>2,027,650</b>	<b>2,234,858</b>
	373,391	207,208
	-	-
	<b>1,654,259</b>	<b>2,027,650</b>

Less: Adjustment made during the year	373,391	207,208
Less : Transferred to other project	-	-
<b>Closing balance</b>	<b>1,654,259</b>	<b>2,027,650</b>

## Breakup of closing balance

Dnet (Core)	319,442	425,912
MAMA Bangladesh (USAID_MaMoni_HSS)	1,334,817	1,601,738

	319,442	425,912
	1,334,817	1,601,738
	<b>1,654,259</b>	<b>2,027,650</b>

**Total**



# MABS & J Partners

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## 24.00 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

Hospitalization compensation

Cell Phone Allowance

Day Care Facilities

First Aid medical support

Earned leave encashment

Employee Other Benefits

Festival Bonus

Free food for Staff

Overtime

Retreat and picnic

Staff capacity building-HRMF

Gratuity

Incentive bonus

Day observance

Day off duty allowances

Group life insurance premium

**Closing balance**

Less: Interproject transaction Offset

Amount in BDT	
2018-2019	2017-2018
17,391,348	14,670,953
9,226,034	15,150,966
-	144,058
<b>26,617,382</b>	<b>29,677,861</b>
11,684,296	12,286,513
223,365	339,702
342,797	415,553
87,435	78,000
169	-
776,494	1,159,530
36,795	83,475
3,028,449	3,482,684
1,614,654	1,922,195
262,669	370,617
160,434	119,885
27,944	92,410
4,898,205	3,596,975
-	455,471
64,307	7,257
15,235	9,015
145,344	153,744
<b>14,933,086</b>	<b>17,391,348</b>
-	-
<b>14,933,086</b>	<b>17,391,348</b>

## 25.00 Grant in Advance

Foreign grant in advance

25.1

3,669,335

3,025,824

Local grant in advance

25.2

5,818,908

17,494,361

**Total**

**9,488,244**

**20,520,185**

### 25.1 Foreign grant in advance

Opening balance

3,025,824

-

Add: Addition during the year

9,887,142

10,403,558

**12,912,966**

**10,403,558**

Less: Utilized during the year

9,243,631

7,377,734

**Closing balance**

**3,669,335**

**3,025,824**

#### Dnet (Core)

3,724

566

ICT Based Edu...for Empowering...In BD(ICLC)

-

566

Computer Literacy Program Volunteers..NJ, USA

3,724

-

#### Computer Literacy Program

3,215,969

2,659,431

Computer Literacy Program volunteers....NJ, USA

3,215,969

2,659,431

ICT Based Edu...for Empowering...In BD(ICLC)

-

365,827

Computer Literacy Program volunteers....NJ, USA

-

365,827

Advancing Women's Right of Access to

449,643

-

Information in Bangladesh Program

The Carter Center

449,643

-

**Total**

**3,669,335**

**3,025,824**

# MABS & J Partners

Chartered Accountants

## 25.2 Local grant in advance

	Amount in BDT	
	2018-2019	2017-2018
Opening balance	17,494,361	9,244,265
Add: Addition during the year	68,913,193	140,733,663
Add: Transfer from other project	-	-
	<b>86,407,554</b>	<b>149,977,928</b>
Less: Utilized during the year	80,588,646	132,483,567
Less: Fund Refund during the year	-	-
Less: Transfer to other project	-	-
<b>Closing balance</b>	<b>5,818,908</b>	<b>17,494,361</b>

### Breakup of closing balance

<b>MaMoni Maternal and Newborn Care Strengthening Project</b>	<b>232,096</b>	<b>-</b>
Save The Children	232,096	-

### Enhancing Tolerance & Mental Wellbeing II

Democracy International	-	265,837
	-	265,837

### Road (to) Inclusive Governance (through) .....Technical Solutions (RIGHTS)

Manusher Jonno Foundation (MJF)	636,195	-
	636,195	-

### Entrepreneurial Research Fellowship

The Edward M. Kenedy Center	1,667	2,736
	1,667	2,736

### Delivering Connecting Classroom..21st Century

British Council	2,741,249	1,017,626
	2,741,249	1,017,626

### MAMA Bangladesh (USAID\_MaMoni\_HSS)

Sve the Children International in Bangladesh	-	4,404,577
	-	4,404,577

### Dnet (Core)

Democracy International	59,017	29,301
Manusher Jonno Foundation (MJF)	1,333	1,027
Save the Children International in Bangladesh	682	-
The Edward M. Kennedy Center	7,986	2,172
The United Nations Capital Development Fund (UNCDF)	254	237
Yukari Suzuki	38,762	15,865
	10,000	10,000

### Empowering Underprivileged Adolescents through ICT Skills

United Nations Children's Fund (UNICEF)	303,928	11,774,283
	303,928	11,774,283

### Shaping Inclusive Finance---SHIFT\_MDDRM

UN Capital Development Fund (UNCDF)	1,844,756	11,774,283
	1,844,756	11,774,283

### Total

	<b>5,818,908</b>	<b>17,494,361</b>
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# MABS & J Partners

Chartered Accountants

## 26.00 Grant Income/Donation

		Amount in BDT	
		2018-2019	2017-2018
Foreign Grant/Donation	26.1	10,386,513	7,421,006
Local Grant/Donation	26.2	81,123,075	132,402,214
		<b>91,509,588</b>	<b>139,823,221</b>

## 26.1 Foreign Grant/Donation

Name of the project/programme:	Name of Donor:		
Advancing Women's Right of Access to Information in Bangladesh Program	The Carter Center	796,858	-
Junction	American National Red Cross	-	-
ICT Based Edu...for Empowering...In BD(ICLC)	Computer literacy Program Volunteers..NJ, USA	52,136	4,677,044
Support of Aponjon Service ... Infolady Prog	Dnet Global -USA	-	1,895,018
Dnet (Core)		-	-
		1,513,528	-
	CIS-University of Washington	85,548	-
	Department of State - USA	441,097	-
	High Commission of Canada, Bangladesh	206,082	-
	Ideacorp,Philippines	1,400	-
	Jhpiego (Johns Hopkins University)-USA	577,293	-
	The Asia Foundation	162,700	-
	United Way Worldwide-USA	39,408	-
Computer Literacy Program	Computer literacy Program Volunteers..NJ, USA	8,023,991	848,944
MAMA Bangladesh (J&J)	Jhpiego (John Hopkins University)-USA	-	-
<b>Total</b>		<b>10,386,513</b>	<b>7,421,006</b>

## 26.2 Local Grant/Donation

Name of the project/programme:	Name of Donor		
Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)	Manusher Janno Foundation (MJF)	2,209,955	-
ICT Based Edu...for Empowering...In BD(ICLC)		-	48,000
	Dr. Md. Abu Masud	-	24,000
	Dr. Faizul Islam	-	24,000
MaMoni Maternal and Newborn Care Strengthening Project		14,013,402	-
	Save The Children Bangladesh	14,013,402	-
Dnet (Core)		3,648,862	9,031,400
	Beximco Pharmaceuticals Ltd.	500,340	-
	Democracy International	1,493,136	-
	Ananya Raihan	-	350,000
	British Council	1	3,983,000

# MABS & J Partners

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		Amount in BDT	
		2018-2019	2017-2018
	Fund Raising Event	-	1,049,800
	Freidrich Naumann	1,415,438	1,200,000
	Kite Image Technologies	-	1,785,000
	Manusher Jonno Foundation	40,237	-
	Mizue Unnon	-	100,000
	Mr. Naoya Azegami	-	275,000
	Plan Bangladesh	197,680	-
	Standard Chartered Bank	2,030	-
	Mr. Sadataka Irumano	-	288,600
MAMA Bangladesh (USAID_MaMoni_HSS)	Save the Children International in Bangladesh	4,799,254	57,579,398
Enhancing Tolerance & Mental Wellbeing II	Democracy International	2,777,085	390,081
Computer Literacy Program	Computer literacy Program Volunteers..NJ, USA	808,800	-
Entrepreneurial Research Fellowship	The Edward M. Kennedy Center	1,131	801,131
Enhancing Tolerance & Inclu...Mental Welbeing	Democracy International	-	3,585,067
Empowering Underprivileged Adolescents through ICT Skills	United Nations Childred's Fund (UNICEF)	1,549,612	-
Delivering Connecting Classroom..21st	British Council	7,199,424	15,732,518
e-Awareness for Students against Extremism (eASE)	Management Systems International, Inc. (MSI)	229,475	-
Shaping Including Finance Transform....SHIFT MDRRM	The United Nations Capital Development Fund (UNCDF)	43,886,075	45,234,618
<b>Total</b>		<b>81,123,075</b>	<b>132,402,214</b>

## 27.00 Revenue from Sales

### Name of the project/programme:

Dnet (Core)	16,956	11,802
MAMA Bangladesh (Revenue)	131,077	75,000
<b>Total</b>	<b>148,033</b>	<b>86,802</b>

## 28.00 Revenue from Service

Service Income	28.1	15,027,485	13,922,235
<b>Total</b>		<b>15,027,485</b>	<b>13,922,235</b>

### 28.1 Service income

#### Name of the project/programme:

Dnet (Core)	15,981,382	31,891,668
Program Core	-	332,000
National Help Desk for Citizen Info...Program	-	500,000
MAMA Bangladesh (Revenue)	2,278,589	1,970,936
	<b>18,259,971</b>	<b>34,694,604</b>
Less. Interproject transactions	3,232,486	20,772,369
<b>Total</b>	<b>15,027,485</b>	<b>13,922,235</b>

# MABS & J Partners

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		Amount in BDT	
		2018-2019	2017-2018
<b>29.00 Others Income</b>			
Bank Interest	29.1	383,317	429,880
Miscellaneous Income	29.2	12,500	67,594
Interest Income-Savings Certificates	29.3	234,027	106,320
Contribution/Overhead	29.4	-	-
<b>Total</b>		<b>629,844</b>	<b>603,794</b>
<b>29.1 Bank Interest</b>			
<b>Name of the project/programme:</b>			
Dnet (Core)		90,523	56,571
Enhancing Tolerance & Inclu...Mental Welbeing		-	10,275
HR Management Fund		11,800	8,318
MAMA Bangladesh (Revenue)		2,963	4,124
		<b>105,286</b>	<b>79,288</b>
<b>Interest Received from Donor fund Project</b>			
MAMA Bangladesh (USAID_MaMoni_HSS)		-	186,285
MaMoni Maternal and Newborn Care Strengthening Project		31,537	-
Enhancing Tolerance & Including Mental Welbeing Phase- II		2,756	-
Entrepreneurial Research Fellowship		169	-
Shaping Inclusive Finance--SHIFT_MDRRM		228,970	158,646
ICT Based Edu...for Empowering...In Road (to) Inclusive Governance (through) Harmonized Technical Computer Literacy Program		-	5,662
		6,824	-
		7,775	-
		<b>278,031</b>	<b>350,592</b>
<b>Total</b>		<b>383,317</b>	<b>429,880</b>
<b>29.2 Miscellaneous Income</b>			
<b>Name of the project/programme:</b>			
Dnet (Core)		12,500	67,594
<b>Total</b>		<b>12,500</b>	<b>67,594</b>
<b>29.3 Interest Income-Savings Certificates</b>			
<b>Name of the project/programme:</b>			
Dnet (Core)		234,027	106,320
<b>Total</b>		<b>234,027</b>	<b>106,320</b>
<b>29.4 Contribution/Overhead</b>			
<b>Name of the project/programme:</b>			
MAMA Bangladesh (Revenue)		-	2,400,000
Dnet		20,093,307	21,439,555
MAMA Bangladesh (USAID_MaMoni_HSS)		5,000	-
Dnet-Mother		10,000	-
<b>Total</b>		<b>20,108,307</b>	<b>23,839,555</b>
Less. Interproject transactions		20,108,307	23,839,555
<b>Grand Total</b>		<b>-</b>	<b>-</b>

# MABS & J Partners

Chartered Accountants

Amount in BDT	
2018-2019	2017-2018
34,737,893	42,593,739
6,852,403	10,033,282
<b>41,590,296</b>	<b>52,627,021</b>

## 30.00 Salaries and Benefits

Salaries/Allowances	30.1
Fringe Benefit	30.2

## 30.1 Salaries/Allowances

### Name of project/programme:

MaMoni Maternal and Newborn Care Strengthening Project	10,686,573	-
Empowering Underprivileged Adolescents through ICT Skills Dnet (Core)	451,996	-
Program Core	11,917,910	16,445,743
Support of Aponjon Service... Infolady Program	-	100,463
Shaping Including Finance Transform....SHIFT MDRRM	-	268,047
ICT Based Edu...for Empowering...In BD(ICLC)	4,264,122	4,109,985
National Help Desk for Citizen Info...Program	-	1,894,019
Advancing Women's Right of Access to Information in Bangladesh Program	-	1,617,827
Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)	499,172	-
Delivering Connecting Classroom..21st Century	923,376	-
Enhancing Tolerance & Inclu...Mental Wellbeing	697,740	1,447,031
Entrepreneurial Research Fellowship	-	1,036,328
Management Systems International, Inc. (MSI)	-	54,400
Computer Literacy Program	183,580	-
MAMA Bangladesh (USAID_MaMoni_HSS)	3,600,747	550,114
MAMA Bangladesh (Revenue)	746,156	14,501,410
Enhancing Tolerance & Mental Wellbeing II	120,492	343,215
	1,136,500	261,750
	<b>35,228,364</b>	<b>42,630,332</b>
Less: Inter-project transaction	490,471	36,593
<b>Total</b>	<b>34,737,893</b>	<b>42,593,739</b>

## 30.2 Fringe Benefit

### Name of project/programme:

MaMoni Maternal and Newborn Care Strengthening Project	1,830,820	-
Empowering Underprivileged	103,508	-
Dnet (Core)	2,398,810	4,218,613
Program Core	-	25,116
Support of Aponjon Service... Infolady Program	-	63,732
Shaping Including Finance Transform....SHIFT MDRRM	1,066,048	1,027,500
Computer Literacy Program	648,862	130,562
MAMA Bangladesh (Revenue)	20,555	30,278
MAMA Bangladesh (USAID Mamoni HSS)	178,438	3,514,862
Enhancing Tolerance & Mental Wellbeing II	266,911	62,294
Advancing Women's Right of Access to Information in Bangladesh Program	122,334	-
National Help Desk for Citizen Info...Program	-	12,753

# MABS & J Partners

Chartered Accountants

	Amount in BDT	
	2018-2019	2017-2018
Management Systems International, Inc. (MSI)	45,895	-
Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)	18,451	-
Enhancing Tolerance & Inclu...Mental Welbeing	-	165,081
Delivering Connecting Classroom..21st Century	151,771	361,754
ICT Based Edu...for Empowering...In BD (ICLC)	-	420,737
	<b>6,852,403</b>	<b>10,033,282</b>
Less: Inter-project transaction	-	-
<b>Total</b>	<b>6,852,403</b>	<b>10,033,282</b>

## 31.00 Rent and Utility

Office Rent	31.1	2,187,781	3,359,182
Internet & Communication	31.2	601,475	1,103,477
Contribution/Overhead	31.3	-	10
Utilities	31.4	1,003,843	1,191,634
Fuel & Lubricant	31.5	21,786	38,119
Insurance premium	31.6	111,349	10,119
		<b>3,926,234</b>	<b>5,702,541</b>

## 31.1 Office Rent

### Name of project/programme:

Delivering Connecting Classroom..21st Century		131,194	84,480
MaMoni Maternal and Newborn Care Strengthening Project		829,944	-
Enhancing Tolerance & Mental Wellbeing II		110,000	30,000
Dnet (Core)		2,097,781	3,229,970
Empowering Underprivileged Adolescents through ICT Skills		53,706	-
Advancing Women's Right of Access to Information in Bangladesh Program		84,836	-
National Help Desk for Citizen Info...Program		-	20,000
Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)		141,829	-
MAMA Bangladesh (USAID_MaMoni_HSS)		159,746	1,538,382
MAMA Bangladesh (Revenue)		-	171,626
Computer Literacy Program		692,087	107,596
Support of Aponjon Service... Infolady Program		-	32,336
Shaping Including Finance Transform...SHIFT MDRRM		415,972	323,330
ICT Based Edu...for Empowering...In BD(ICLC)		-	448,843
		<b>4,717,095</b>	<b>5,986,563</b>
Less: Inter-project transaction		2,529,314	2,627,381
<b>Total</b>		<b>2,187,781</b>	<b>3,359,182</b>



Amount in BDT	
2018-2019	2017-2018

**31.2 Internet & Communication**

**Name of project/programme:**

Delivering Connecting Classroom..21st Century	5,370	9,588
MaMoni Maternal and Newborn Care Strengthening Project	32,710	-
Empowering Underprivileged Adolescents through ICT Skills	1,788	-
Dnet (Core)	560,815	904,583
Advancing Women's Right of Access to Information in Bangladesh Program	3,467	-
National Help Desk for Citizen Info...Program	-	100,750
Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)	10,480	-
Shaping Including Finance Transform....SHIFT MDRRM	-	14,004
ICT Based Edu...for Empowering...In BD(ICLC)	-	41,030
MAMA Bangladesh (Revenue)	350	27,488
MAMA Bangladesh (USAID MaMoni HSS)	43,767	209,104
Computer Literacy Program	24,581	8,395
	<b>683,328</b>	<b>1,314,942</b>
Less: Inter-project transaction	81,853	211,465
<b>Total</b>	<b>601,475</b>	<b>1,103,477</b>

**31.3 Contribution/Overhead**

**Name of project/programme:**

Entrepreneurial Research Fellowship	-	77,201
Enhancing Tolerance & Inclu...Mental Wellbeing	-	322,729
MAMA Bangladesh (Revenue)	1,305,000	-
Delivering Connecting Classroom..21st Century	-	196,137
Enhancing Tolerance & Mental Wellbeing II	191,361	35,462
Program Core	-	62,734
Dnet (Core)	10,000	2,400,010
	<b>1,506,361</b>	<b>3,094,273</b>
Less: Inter-project transaction	1,506,361	3,094,263
<b>Total</b>	<b>-</b>	<b>10</b>

**31.4 Utilities**

**Name of project/programme:**

MaMoni Maternal and Newborn Care Strengthening Project	137,073	-
Empowering Underprivileged Adolescents through ICT Skills	5,274	-
Advancing Women's Right of Access to Information in Bangladesh Program	15,949	-
Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)	23,483	-
Dnet (Core)	1,003,843	1,177,051
ICT Based Edu...for Empowering...In BD(ICLC)	-	71,132
MAMA Bangladesh (Revenue)	-	27,204
MAMA Bangladesh (USAID_MaMoni_HSS)	27,862	255,678
Computer Literacy Program	114,649	17,035
Delivering Connecting Classroom..21st Century	22,193	13,494
Shaping Including Finance Transform....SHIFT MDRRM	-	26,434
	<b>1,350,326</b>	<b>1,588,028</b>
Less: Inter-project transaction	346,483	396,394
<b>Total</b>	<b>1,003,843</b>	<b>1,191,634</b>



Amount in BDT	
2018-2019	2017-2018

### 31.5 Fuel & Lubricant

**Name of project/programme:**

MaMoni Maternal and Newborn Care Strengthening Project	39	-
ICT Based Edu...for Empowering...In BD(ICLC)	-	2,630
Dnet (Core)	21,786	37,688
MAMA Bangladesh (USAID_MaMoni_HSS)	761	9,145
Computer Literacy Program	396	204
Shaping Including Finance Transform....SHIFT MDRRM	-	926
MAMA Bangladesh (Revenue)	-	781
Delivering Connecting Classroom..21st Century	-	468
	<b>22,982</b>	<b>51,842</b>
Less: Inter-project transaction	1,196	13,723
<b>Total</b>	<b>21,786</b>	<b>38,119</b>

### 31.6 Insurance premium

**Name of project/programme**

Dnet (Core)	111,349	10,119
<b>Total</b>	<b>111,349</b>	<b>10,119</b>

### 32.00 Stationeries and Printing

Stationery & Supplies	32.1	1,186,553	683,160
Newspaper & Periodicals	32.2	8,435	9,644
Resource Materials (Expenses)	32.3	550	-
Printing & Publication	32.4	12,320	287,556
		<b>1,207,858</b>	<b>980,360</b>

### 32.1 Stationery & Supplies

**Name of project/programme:**

Delivering Connecting Classroom..21st Century	5,606	3,855
Enhancing Tolerance & Mental Wellbeing II	4,210	-
MaMoni Maternal and Newborn Care Strengthening Project	40,659	-
Empowering Underprivileged Adolescents through ICT Skills	3,468	-
Dnet (Core)	352,489	397,386
Advancing Women's Right of Access to Information in Bangladesh Program	5,663	-
National Help Desk for Citizen Info...Program	-	61,437
Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)	6,188	-
Shaping Including Finance Transform....SHIFT MDRRM	830,313	188,061
ICT Based Edu...for Empowering...In BD(ICLC)	-	18,487
MAMA Bangladesh (Revenue)	-	24,132
Program Core	-	4,194
Enhancing Tolerance & Inclu...Mental Welbeing	-	370
MAMA Bangladesh (USAID_MaMoni-HSS)	4,935	68,440
Computer Literacy Program	28,117	3,121
	<b>1,281,648</b>	<b>769,483</b>
Less: Inter-project transaction	95,095	86,323
<b>Total</b>	<b>1,186,553</b>	<b>683,160</b>

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		Amount in BDT	
		2018-2019	2017-2018
<b>32.2 Newspaper &amp; Periodicals</b>			
<b>Name of project/programme:</b>			
Dnet (Core)		8,435	9,644
<b>Total</b>		<b>8,435</b>	<b>9,644</b>
<b>32.3 Resource materials (Expenses)</b>			
<b>Name of project/programme:</b>			
Computer Literacy Program		550	-
<b>Total</b>		<b>550</b>	<b>-</b>
<b>32.4 Printing &amp; Publication</b>			
<b>Name of project/programme:</b>			
Computer Literacy Program		5,200	-
Entrepreneurial Research Fellowship		-	67,000
Enhancing Tolerance & Inclu...Mental Welbeing		-	132,250
Dnet (Core)		7,120	43,184
ICT Based Edu...for Empowering...In BD(ICLC)		-	45,122
		<b>12,320</b>	<b>287,556</b>
Less: Inter-project transaction		-	-
<b>Total</b>		<b>12,320</b>	<b>287,556</b>
<b>33.00 Branding &amp; Promotion</b>			
Media & Advertisement	33.1	84,090	1,280
Branding & Promotion	33.2	371,182	10,852,369
		<b>455,272</b>	<b>10,853,649</b>
<b>33.1 Media &amp; Advertisement</b>			
<b>Name of project/programme:</b>			
Dnet (Core)		84,090	1,280
<b>Total</b>		<b>84,090</b>	<b>1,280</b>
<b>33.2 Branding &amp; Promotion</b>			
<b>Name of project/programme</b>			
Dnet (Core)		327,105	71,136
Entrepreneurial Research Fellowship		-	31,117
MAMA Bangladesh (USAID_MaMoni_HSS)		40,642	10,448,891
Shaping Including Finance Transform...SHIFT MDRRM		4,294	1,469,062
		<b>372,041</b>	<b>12,020,206</b>
Less: Inter-project transaction		859	1,167,837
<b>Total</b>		<b>371,182</b>	<b>10,852,369</b>
<b>34.00 Research and Development</b>			
Research Expenses	34.1	259,817	394,456
Business Development Cost	34.2	41,556	42,438
		<b>301,373</b>	<b>436,894</b>

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Amount in BDT	
2018-2019	2017-2018

## 34.1 Research Expenses

### Name of project/programme:

Advancing Women's Right of Access to Information in Bangladesh Program	31,725	-
Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)	263,992	-
Dnet (Core)	1,000	-
Entrepreneurial Research Fellowship	-	394,456
	<u>296,717</u>	<u>394,456</u>
Less: Inter-project transaction	36,900	-
<b>Total</b>	<u><b>259,817</b></u>	<u><b>394,456</b></u>

## 34.2 Business Development Cost

### Name of project/programme:

Dnet (Core)	33,456	10,078
ICT Based Edu...for Empowering...In BD(ICLC) Computer Literacy Program	-	32,360
	8,100	-
	<u>41,556</u>	<u>42,438</u>
Less: Inter-project transaction	-	-
<b>Total</b>	<u><b>41,556</b></u>	<u><b>42,438</b></u>

## 35.00 Program/Activity Expenses

Training Expenses	35.1	9,649,389	13,500,056
Program Expenses	35.2	18,819,539	28,687,742
Seminar, Workshop, Meeting & Events	35.3	3,270,185	2,641,031
Traveling Allowances/Daily Allowances	35.4	1,989,378	2,449,287
Website Development and Management	35.5	784,061	20,983
Content Development and Modification	35.6	222,450	304,280
Postal Charge and Courier	35.7	59,683	110,243
Computer & Peripherals (Expenses)	35.8	1,000	154,237
Office Equipment (Expenses)	35.9	2,353,013	541,925
		<u>37,148,698</u>	<u>48,409,784</u>

## 35.1 Training expense

### Name of project/programme:

Dnet (Core)	14,616	83,980
Enhancing Tolerance & Inclu...Mental Wellbeing	-	596,467
Enhancing Tolerance & Mental Wellbeing II	787,518	-
Empowering Underprivileged Adolescents through ICT Skills	917,170	-
Program Core	-	139,103
MAMA Bangladesh (USAID_MaMoni_HSS)	34,411	126,347
Computer Literacy Program	35,374	-
National Help Desk for Citizen Info...Program	-	2,080
Shaping Including Finance	4,949,815	1,779,763
Transform...SHIFT MDRRM	6,118,507	13,571,974
Delivering Connecting Classroom..21st Century	<u>12,857,411</u>	<u>16,299,714</u>
Less: Inter-project transaction	3,208,022	2,799,658
<b>Total</b>	<u><b>9,649,389</b></u>	<u><b>13,500,056</b></u>

Amount in BDT	
2018-2019	2017-2018

**35.2 Program expenses**

**Name of project/programme:**

Computer Literacy Program	599,289	-
MaMoni Maternal and Newborn Care Strengthening Project	28,563	-
Support of Aponjon Service ... Infolady Prog	-	1,500,000
ICT Based Edu...for Empowering...In BD(ICLC)	-	586,800
MAMA Bangladesh (USAID MaMoni HSS)	2,881,178	21,060,729
MAMA Bangladesh (Revenue)	9,020	-
Dnet (Core)	150,000	3,384,332
Shaping Including Finance Transform....SHIFT MDRRM	28,604,785	33,703,612
	<b>32,272,835</b>	<b>60,235,473</b>
Less: Inter-project transaction	13,453,296	31,547,731
<b>Total</b>	<b>18,819,539</b>	<b>28,687,742</b>

**35.3 Seminar, Workshop, Meeting & Events**

**Name of project/programme:**

Computer Literacy Program	54,302	-
Delivering Connecting Classroom..21st Century	7,232	-
Dnet (Core)	1,575,506	141,120
ICT Based Edu...for Empowering...In BD(ICLC)	-	34,706
National Help Desk for Citizen Info...Program	-	190
Entrepreneurial Research Fellowship	-	121,707
Enhancing Tolerance & Inclu...Mental Welbeing	-	401,167
Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)	1,977	-
MAMA Bangladesh (Revenue)	50	7,788
MAMA Bangladesh (USAID_MaMoni_HSS)	-	1,420,126
Shaping Including Finance Transform....SHIFT MDRRM	2,425,795	1,845,894
	<b>4,064,862</b>	<b>3,972,698</b>
Less: Inter-project transaction	794,677	1,331,667
<b>Total</b>	<b>3,270,185</b>	<b>2,641,031</b>

**35.4 Traveling Allowances/Daily Allowances**

**Name of project/programme:**

Enhancing Tolerance & Mental Wellbeing II	70,279	-
MaMoni Maternal and Newborn Care Strengthening Project	133,264	-
Program Core	-	390
Dnet (Core)	230,572	884,812
Entrepreneurial Research Fellowship	-	11,530
Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)	4,125	-
Delivering Connecting Classroom..21st Century	21,079	2,777
Advancing Women's Right of Access to Information in Bangladesh Program	345	-
Training Unit	-	6,821
Enhancing Tolerance & Inclu...Mental Welbeing	-	85,448
National Help Desk for Citizen Info...Program	-	9,945
MAMA Bangladesh (USAID_MaMoni_HSS)	16,321	327,383

	Amount in BDT	
	2018-2019	2017-2018
Shaping Including Finance Transform....SHIFT MDRRM	1,248,873	664,583
Computer Literacy Program	381,356	4,420
MAMA Bangladesh (Revenue)	770	284,734
ICT Based Edu...for Empowering...In BD(ICLC)	-	189,991
	<u>2,106,984</u>	<u>2,472,834</u>
Less: Inter-project transaction	117,606	23,547
<b>Total</b>	<b><u>1,989,378</u></b>	<b><u>2,449,287</u></b>

**35.5 Website Development & Management**

**Name of project/programme:**

Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)	772,932	-
Entrepreneurial Research Fellowship	-	40,000
Dnet (Core)	11,129	16,498
ICT Based Edu...for Empowering...In BD(ICLC)	-	1,495
MAMA Bangladesh (USAID_MaMoni_HSS)	-	2,990
	<u>784,061</u>	<u>60,983</u>
Less: Inter-project transaction	-	40,000
<b>Total</b>	<b><u>784,061</u></b>	<b><u>20,983</u></b>

**35.6 Content Development & Modification**

**Name of project/programme:**

Enhancing Tolerance & Inclu...Mental Welbeing	-	779,800
Enhancing Tolerance & Mental Wellbeing II	178,150	-
Computer Literacy Program	2,340	-
MAMA Bangladesh (USAID_MaMoni_HSS)	128,960	-
	<u>309,450</u>	<u>779,800</u>
Less: Inter-project transaction	87,000	475,520
<b>Total</b>	<b><u>222,450</u></b>	<b><u>304,280</u></b>

**35.7 Postal Charges and Courier**

**Name of project/programme:**

Enhancing Tolerance & Inclu...Mental Welbeing	-	9,982
Enhancing Tolerance & Mental Wellbeing II	17,756	-
ICT Based Edu...for Empowering...In BD(ICLC)	-	32,177
Computer Literacy Program	38,522	-
MAMA Bangladesh (USAID_MaMoni_HSS)	3,405	63,584
MAMA Bangladesh (Revenue)	-	4,500
<b>Total</b>	<b><u>59,683</u></b>	<b><u>110,243</u></b>

**35.8 Computer & Peripherals (Expenses)**

**Name of project/programme:**

ICT Based Edu...for Empowering...In BD(ICLC)	-	154,237
Computer Literacy Program	1,000	-
Enhancing Tolerance & Inclu...Mental Welbeing	-	60,000
	<u>1,000</u>	<u>214,237</u>
Less: Inter-project transaction	-	60,000
<b>Total</b>	<b><u>1,000</u></b>	<b><u>154,237</u></b>

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Amount in BDT	
2018-2019	2017-2018

## 35.9 Office Equipment (Expenses)

### Name of project/programme:

ICT Based Edu...for Empowering...In BD(ICLC)	-	541,925
Computer Literacy Program	2,353,013	-
Shaping Including Finance	-	91,000
Transform.....SHIFT MDRRM	-	-
	<u>2,353,013</u>	<u>632,925</u>
Less: Inter-project transaction	-	91,000
<b>Total</b>	<u><b>2,353,013</b></u>	<u><b>541,925</b></u>

## 36.00 Professional Services

Honorarium and Consultancy Fees	36.1	1,337,332	3,045,419
Audit fees	36.2	92,500	474,609
Legal & Advising fees	36.3	17,250	11,500
		<u>1,447,082</u>	<u>3,531,528</u>

## 36.1 Honorarium and Consultancy Fees

### Name of project/programme:

Dnet (Core)	1,337,332	344,445
MAMA Bangladesh (USAID_MaMoni_HSS)	-	2,700,974
	<u>1,337,332</u>	<u>3,045,419</u>
Less: Inter-project transaction	-	-
<b>Total</b>	<u><b>1,337,332</b></u>	<u><b>3,045,419</b></u>

## 36.2 Audit fees

### Name of project/programme:

Support of Aponjon Service ... Infolady Prog	-	25,000
Shaping Including Finance Transform.....SHIFT MDRRM	57,500	-
Dnet (Core)	-	352,000
Computer Literacy Program	35,000	-
ICT Based Edu...for Empowering...In BD(ICLC)	-	35,000
MAMA Bangladesh (USAID_MaMoni_HSS)	-	62,609
<b>Total</b>	<u><b>92,500</b></u>	<u><b>474,609</b></u>

## 36.3 Legal & Advising fees

### Name of project/programme:

Dnet (Core)	17,250	11,500
<b>Total</b>	<u><b>17,250</b></u>	<u><b>11,500</b></u>

## 37.00 Office Maintenance Cost

Repair & Maintenance	37.1	1,760,822	2,855,931
Entertainment and refreshment	37.2	-	15,798
Registration, Renewal & Subscription	37.3	343,318	156,832
		<u>2,104,140</u>	<u>3,028,561</u>

Amount in BDT	
2018-2019	2017-2018

### 37.1 Repair & Maintenance

**Name of project/programme:**

MaMoni Maternal and Newborn Care Strengthening Project	235,582	-
Dnet (Core)	1,762,772	2,638,423
Empowering Underprivileged Adolescents through ICT Skills	12,702	-
Advancing Women's Right of Access to Information in Bangladesh Program	30,139	-
National Help Desk for Citizen Info...Program	-	66,891
Delivering Connecting Classroom..21st Century	38,732	29,632
ICT Based Edu...for Empowering...In BD(ICLC)	-	116,163
Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS)	34,263	-
Shaping Including Finance Transform....SHIFT MDRRM	-	40,038
MAMA Bangladesh (USAID_MaMoni_HSS)	36,253	496,107
MAMA Bangladesh (Revenue)	-	50,001
Computer Literacy Program	202,039	27,497
	<b>2,352,482</b>	<b>3,464,752</b>
Less: Inter-project transaction	591,660	608,821
<b>Total</b>	<b>1,760,822</b>	<b>2,855,931</b>

### 37.2 Entertainment and refreshment

**Name of project/programme:**

Dnet (Core)	-	15,798
	-	15,798
<b>Total</b>	-	<b>15,798</b>

### 37.3 Registration, Renewal & Subscription fees

**Name of project/programme:**

Dnet (Core)	343,318	156,832
<b>Total</b>	<b>343,318</b>	<b>156,832</b>

### 38.00 Income Tax

**Name of project/programme:**

Dnet (Core)	-	99,321
<b>Total</b>	-	<b>99,321</b>

### 39.00 Other Expenses

Depreciation	39.1	7,624,817	10,634,805
Amortization	39.2	368,527	277,168
Bank charges	39.3	94,293	129,572
Interest Expenses	39.4	2,007,757	1,719,832
Bad Debts	39.5	45,419	64,303
Loss on Sales of Assets	39.6	-	359,204
Value Added Tax (VAT)	39.7	-	1,470
Service Management Cost	39.8	148,729	222,679
		<b>10,289,541</b>	<b>13,409,033</b>

Amount in BDT	
2018-2019	2017-2018

### 39.1 Depreciation

**Name of project/programme:**

Enhancing Tolerance & Mental Wellbeing II	14,400	-
Computer Literacy Program	4,362	-
MaMoni Maternal and Newborn Care	85,027	-
Strengthening Project		
Road (to) Inclusive Governance		
(through) Harmonized Technical	14,418	-
Solutions (RIGHTS)		
Dnet (Core)	6,870,229	9,603,218
ICT Based Edu...for Empowering...In BD(ICLC)	52,136	52,296
MAMA Bangladesh (USAID_MaMoni_HSS)	218,813	724,664
MAMA Bangladesh (Revenue)	131,114	160,863
Shaping Inclusive Finance	234,318	93,764
Transform....SHIFT MDRRM		
<b>Total</b>	<b>7,624,817</b>	<b>10,634,805</b>

### 39.2 Amortization

**Name of project/ programme:**

MAMA Bangladesh (USAID_MaMoni_HSS)	266,921	207,208
Dnet (Core)	101,606	69,960
<b>Total</b>	<b>368,527</b>	<b>277,168</b>

### 39.3 Bank charges

**Name of project/programme:**

Computer Literacy Program	10,681	-
Dnet-Mother	3,593	3,420
Enhancing Tolerance & Inclu...Mental Wellbeing	-	5,720
Entrepreneurial Research Fellowship	1,300	3,720
Support of Aponjon Service ... Infolady Prog	-	5,902
MaMoni Maternal and Newborn Care	4,685	-
Strengthening Project		
HR Management Fund	4,491	6,013
Dnet (Core)	26,625	32,548
MAMA Bangladesh (USAID_MaMoni_HSS)	16,206	27,050
MAMA Bangladesh (Revenue)	5,360	6,432
Delivering Connecting Classroom..21st Century	-	11,328
Enhancing Tolerance & Mental Wellbeing II	3,650	575
Shaping Inclusive Finance--SHIFT_MDRRM	13,210	15,308
Road (to) Inclusive Governance		
(through) Harmonized Technical	1,265	-
Solutions (RIGHTS)		
ICT Based Edu...for Empowering...In BD(ICLC)	-	11,556
Advancing Women's Right of Access to		
Information in Bangladesh Program	3,228	-
<b>Total</b>	<b>94,293</b>	<b>129,572</b>



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Amount in BDT	
2018-2019	2017-2018

## 39.4 Interest Expenses

Name of project/programme:

Dnet (Core)

Total

2,007,757	1,719,832
<u>2,007,757</u>	<u>1,719,832</u>

## 39.5 Bad Debts

Name of project/programme:

Dnet (Core)

MAMA-Revenue

Total

-	64,303
45,419	-
<u>45,419</u>	<u>64,303</u>

## 39.6 Loss of Assets

Name of project/programme:

Dnet (Core)

Total

-	359,204
<u>-</u>	<u>359,204</u>

## 39.7 Value Added Tax (VAT)

Name of project/programme:

Dnet (Core)

Total

-	1,470
<u>-</u>	<u>1,470</u>

## 39.8 Service Management Cost

Name of project/programme:

Dnet (Core)

Total

148,729	222,679
<u>148,729</u>	<u>222,679</u>



**Dnet**  
**Schedule of Property, Plant & Equipments**  
**For the year ended 30 June 2019**

Particulars	COST							DEPRECIATION					Written Down Value
	Opening Balance	Addition during this period	Transferred from(To) Others	Disposal/ Adj during the Year	Written off during this period	Closing Balance	Rate (%)	Opening Balance	Charged during the period	Transferred from(To) Others	Disposal/ Adj during the Year	Net Accumulated Depreciation	
Computer & Peripherals	6,833,936	21,547.00	-	-	-	6,855,483	30%	6,658,493	180,994	-	-	6,839,487	15,996
Office Equipment	24,311,580	1,080,596	-	-	-	25,392,176	30%	16,651,237	4,920,171	-	-	21,571,408	3,820,768
Furniture & Fixture	7,719,663	-	-	-	-	7,719,663	10%	4,713,073	1,516,032	-	-	6,229,105	1,490,558
Resource Materials	198,893	-	-	-	-	198,893	30%	198,891	-	-	-	198,891	2
Leasehold Improvement	4,872,180	-	-	-	-	4,872,180	20%	2,901,812	974,436	-	-	3,876,248	995,932
Vehicle	165,922	-	-	-	-	165,922	20%	100,843	33,184	-	-	134,027	31,895
<b>Total as on 30.06.19</b>	<b>44,102,174</b>	<b>1,102,143</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,204,317</b>		<b>31,224,350</b>	<b>7,624,817</b>	<b>-</b>	<b>-</b>	<b>38,849,167</b>	<b>6,355,151</b>
<b>Total as on 30.06.18</b>	<b>55,248,651</b>	<b>5,023,529</b>	<b>12,609,992</b>	<b>501,409</b>	<b>3,058,605</b>	<b>44,102,174</b>		<b>22,370,173</b>	<b>10,634,805</b>	<b>1,206,847</b>	<b>2,219,818</b>	<b>31,211,870</b>	<b>12,890,305</b>

**Schedule of Intangible Assets**

Particulars	COST							AMORTIZATION					Written Down Value
	Opening Balance	Addition during this period	Transferred from(To) Others Project	Disposal/ Adj during the Year	Written off during this period	Closing Balance	Rate (%)	Opening Balance	Charged during the period	Transferred from(To) Others Project	Disposal/ Written Off	Net Accumulated Amortization	
Software/Contents/Apps	3,664,694	100,000	-	-	-	3,764,694	10%	1,557,861	368,527	-	-	1,926,388	1,838,306
Patent & Trade Mark	59,800	-	-	-	-	59,800	10%	59,797	-	-	-	59,797	3
<b>Total as on 30.06.19</b>	<b>3,724,494</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,824,494</b>		<b>1,617,658</b>	<b>368,527</b>	<b>-</b>	<b>-</b>	<b>1,986,185</b>	<b>1,838,309</b>
<b>Total as on 30.06.18</b>	<b>3,668,680</b>	<b>808,162</b>	<b>752,348</b>	<b>-</b>	<b>-</b>	<b>3,724,494</b>		<b>1,340,490</b>	<b>277,168</b>	<b>-</b>	<b>-</b>	<b>1,617,658</b>	<b>2,106,836</b>

