

**Auditors' Report and Audited
Consolidated Financial Statements
Of
DNET
For the Year Ended 30 June 2020**

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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 2020, 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 2020, 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
10- Nov-2020

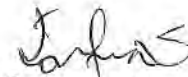
Dnet
Consolidated Statement of Financial Position
As at 30 June 2020

| Particulars | Notes | Amount in BDT. | |
|-------------------------------------|-------|-------------------|-------------------|
| | | 2019-2020 | 2018-2019 |
| ASSETS | | | |
| Non Current Assets | | 43,495,709 | 46,896,866 |
| Property, Plant and Equipments | 4 | 3,329,375 | 6,355,151 |
| Intangible Assets | 5 | 1,462,928 | 1,838,309 |
| Investment | 6 | 38,703,406 | 38,703,406 |
| Current Assets | | 54,886,487 | 50,031,798 |
| Loan, Advance & Prepayment | 7 | 1,546,153 | 1,342,975 |
| Advance Income Tax | 8 | 4,308,661 | 1,084,834 |
| Inter Project Loan | 9 | - | - |
| Inter Company Loan | 10 | 8,169,006 | 8,169,006 |
| Accounts Receivable | 11 | 21,424,356 | 23,769,731 |
| Security Deposit | 12 | 17,500 | 17,500 |
| Cash & Cash Equivalents | 13 | 19,420,811 | 15,647,752 |
| TOTAL ASSETS | | 98,382,196 | 96,928,664 |
| FUND & LIABILITIES | | | |
| Liabilities | | 17,524,425 | 26,214,905 |
| Accounts Payable | 14 | 1,497,851 | 2,868,259 |
| Unearned Revenue | 15 | - | - |
| VAT & Tax Payable | 16 | - | - |
| Provision for Expenses | 17 | 334,548 | 384,428 |
| Loan & Advance | 18 | 100,000 | - |
| Inter Project Loan | 19 | - | - |
| Bank Loan | 20 | 13,802,026 | 15,362,218 |
| Inter Company Loan | 21 | 1,790,000 | 7,600,000 |
| FUND | | 80,857,771 | 70,713,759 |
| Fund Account | 22 | 57,770,722 | 43,213,221 |
| Fixed Assets Fund | 23 | 1,811,047 | 1,424,949 |
| Intangible Assets Fund | 24 | 1,387,338 | 1,654,259 |
| HR Management Fund | 25 | 17,067,827 | 14,933,086 |
| Grant in Advance | 26 | 2,820,837 | 9,488,244 |
| TOTAL FUND & LIABILITIES | | 98,382,196 | 96,928,664 |

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;
10-Nov-2020

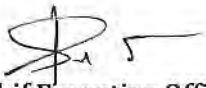


MABS & J Partners
Chartered Accountants

Dnet
Consolidated Statement of Comprehensive Income
For the year from 01 July 2019 to 30 June 2020

| | Notes | Amount in BDT. | |
|---------------------------------|-------|--------------------|--------------------|
| | | 2019-2020 | 2018-2019 |
| A. INCOME | | | |
| Grant Income/Donation | 27 | 97,397,069 | 91,509,588 |
| Non-Grant Income/Donation | 28 | 36,128,509 | 15,175,518 |
| Others Income | 29 | 1,087,115 | 629,844 |
| TOTAL INCOME | | 134,612,693 | 107,314,950 |
| B. EXPENDITURES | | | |
| Salaries and Benefits | 30 | 67,222,502 | 41,590,296 |
| Rent and Utility | 31 | 7,056,532 | 3,926,234 |
| Stationeries and Printing | 32 | 1,432,104 | 1,207,858 |
| Branding and Promotion | 33 | 2,055,524 | 455,272 |
| Research and Development | 34 | 185,736 | 301,373 |
| Program/Activity Expenses | 35 | 29,002,336 | 37,148,698 |
| Professional Services | 36 | 2,491,441 | 1,447,082 |
| Office Maintenance Cost | 37 | 2,874,166 | 2,104,140 |
| Income tax | 38 | 19,781 | - |
| Other Expenses | 39 | 6,951,870 | 10,289,541 |
| TOTAL EXPENDITURES | | 119,291,992 | 98,470,494 |
| Income over Expenditures | | 15,320,702 | 8,844,456 |
| | | 134,612,693 | 107,314,950 |

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;
10-Nov-2020


MABS & J Partners
Chartered Accountants

Dnet
Consolidated Statement of Cash Flows
As at 30 June 2020

| Particulars | Amount in BDT. | |
|---|--------------------|--------------------|
| | 2019-2020 | 2018-2019 |
| Cash flows from operating activities | | |
| Surplus/(Deficit) | 15,320,702 | 8,844,456 |
| Adjustments for: | | |
| Depreciation | 4,605,559 | 7,624,817 |
| Amortization | 375,381 | 368,527 |
| Gain on Sale of Assets | - | - |
| Advance Income tax (Transfer) | - | (921) |
| Adjustment in Fund Account | (8,072,357) | 2,908,754 |
| (Increase)/Decrease in Loan, advance and prepayments | (203,178) | 675,397 |
| (Increase)/Decrease in Advance Income Tax | (3,223,827) | (308,223) |
| (Increase)/Decrease in Accounts Receivables | 2,345,375 | (10,104,853) |
| Increase/(Decrease) in Accounts Payable | (1,370,408) | 1,704,701 |
| Increase/(Decrease) in Unearned Revenue | - | (154,395) |
| Increase/(Decrease) in Provision for Expenses | (49,880) | (372,951) |
| Increase/(Decrease) in Fixed Assets Fund | 386,098 | (1,894,442) |
| Increase/(Decrease) in Intangible assets fund | (266,921) | (373,391) |
| Increase/(Decrease) in HR management fund | 2,134,741 | (2,458,262) |
| Inter-Project Loan | - | (60,000) |
| Increase/(Decrease) in Grant in advance | (6,667,407) | (11,031,941) |
| Net cash from operating activities | 5,313,879 | (4,632,727) |
| Cash flows from investing activities | | |
| Purchase of Property, Plant and Equipment | (2,373,778) | (1,102,143) |
| Purchase of Intangible Asset | - | (100,000) |
| Investment | (3,416,849) | (3,750,504) |
| Net cash used in investing activities | (5,790,627) | (4,952,647) |
| Cash flows from financing activities | | |
| Bank Loan | (1,560,192) | 1,504,120 |
| Short Term Loan | 5,810,000 | 600,000 |
| Net cash used in financing activities | 4,249,808 | 2,104,120 |
| Net increase in cash and cash equivalents | 3,773,060 | (7,481,254) |
| Cash and cash equivalents at beginning of period | 15,647,752 | 23,129,006 |
| Cash and cash equivalents at end of period | 19,420,811 | 15,647,752 |

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;
10-Nov-2020



MABS & J Partner
Chartered Accountants

Dnet
Notes to the Consolidated Financial Statements
For the year ended 30 June 2020

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.

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.

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

| 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) | 1,062,051 |
| 2 | Dnet | LifeChord Limited | Short Term Loan-Liabilities (Closing Balance) | 1,790,000 |
| | | | Accounts receivable (Closing Balance) | 311,670 |
| | | | Sundry Debtors (Closing Balance) | 651,941 |
| 3 | Dnet | Junction Bangladesh Limited | Short Term Loan-Assets (Closing Balance) | 500,000 |
| | | | Sundry Debtors (Closing Balance) | 2,377,470 |
| 4 | Dnet | Infoldy Social Enterprise Limited | Short Term Loan-Assets (Closing Balance) | 7,669,006 |
| | | | Sundry Debtors (Closing Balance) | 7,660,112 |
| | | | Accounts Receivable (Closing Balance) | 1,829,831 |

3.06 Reporting period and currency

The financial statements cover the accounting period of 1st July 2019 to 30th June 2020 . The reporting currency is Bangladesh 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.



| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

4 Property, Plant and Equipments

| | | |
|--------------------------------------|------------------|------------------|
| Opening Balance (at cost) | 45,204,317 | 44,102,174 |
| Add: Addition made during the year | 2,373,778 | 1,102,143 |
| Add: Transferred from other projects | - | - |
| Less: Disposal made during the year | 3,906,317 | - |
| Less: Accumulated Depreciation | 40,342,406 | 38,849,167 |
| Written Down Value (WDV) | 3,329,375 | 6,355,151 |

5 Intangible Assets

| | | |
|-------------------------------------|------------------|------------------|
| Opening Balance | 3,824,494 | 3,724,494 |
| Add: Addition made during the year | - | 100,000 |
| Less: Disposal made during the year | - | - |
| Less: Accumulated depreciation | 2,361,566 | 1,986,185 |
| | 1,462,928 | 1,838,309 |

6 Investment

| | | | |
|----------------------------|-----|-------------------|-------------------|
| Investment in Subsidiaries | 6.1 | 38,403,406 | 38,403,406 |
| Investment in Associates | 6.2 | 300,000 | 300,000 |
| | | 38,703,406 | 38,703,406 |

6.1 Investment in Subsidiaries

| | | |
|---------------------------------------|-------------------|-------------------|
| Opening balance | 38,403,406 | 38,403,406 |
| Add: Addition made during the year | - | - |
| Add: Transferred from Other Project | - | - |
| | 38,403,406 | 38,403,406 |
| Less: Adjustment made during the year | - | - |
| Less: Transferred to other project | - | - |
| Closing balance | 38,403,406 | 38,403,406 |

Breakup of closing balance:
Cash Investment:
Dnet

| | | |
|---|-------------------|-------------------|
| | 38,403,406 | 38,403,406 |
| Fair Price International Pvt. Limited | 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 Limited | 4,773,406 | 4,773,406 |
| LifeChord Limited | 9,900,000 | 9,900,000 |
| Multimedia Content & Communications Limited | 800,000 | 800,000 |

Disclosure: Dnet hold 34,685 no. of share of Multimedia Content & Communications Limited upto June, 2020.

| | | |
|--------------|-------------------|-------------------|
| Total | 38,403,406 | 38,403,406 |
|--------------|-------------------|-------------------|

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

6.2 Investment in Associates

| | | |
|------------------------------------|----------------|----------------|
| Opening balance | 300,000 | 300,000 |
| Add: Addition made during the year | - | - |
| Less: Transferred to other project | - | - |
| Closing balance | 300,000 | 300,000 |

Breakup of closing balance

| | | |
|--------------|----------------|----------------|
| Dnet | 300,000 | 300,000 |
| Moner Bondhu | 300,000 | 300,000 |

| | | |
|--------------|----------------|----------------|
| Total | 300,000 | 300,000 |
|--------------|----------------|----------------|

7 Loan, Advance & Prepayment

| | | | |
|----------------------------|-----|------------------|------------------|
| Advance office rent | 7.1 | 620,000 | 620,000 |
| Advance to staff | 7.2 | 556,752 | 380,402 |
| Loan, advance & prepayment | 7.3 | 369,401 | 342,573 |
| Total | | 1,546,153 | 1,342,975 |

7.1 Advance office rent

| | | |
|---------------------------------------|----------------|----------------|
| Opening balance | 620,000 | 800,000 |
| Add: Addition made during the year | - | - |
| | 620,000 | 800,000 |
| Less: Adjustment made during the year | - | 180,000 |
| Add: Transferred to other projects | - | - |
| Closing balance | 620,000 | 620,000 |

Breakup of closing balance

| | | |
|-------------------------|----------------|----------------|
| Dnet | 620,000 | 620,000 |
| Sayed Mosharrof Hossain | 620,000 | 620,000 |

| | | |
|--------------|----------------|----------------|
| Total | 620,000 | 620,000 |
|--------------|----------------|----------------|

7.2 Advance to staff

| | | |
|---------------------------------------|-------------------|-------------------|
| Opening balance | 380,402 | 737,273 |
| Add: Addition made during the year | 17,285,198 | 13,958,411 |
| | 17,665,600 | 14,695,684 |
| Less: Adjustment made during the year | 17,108,848 | 14,315,282 |
| Closing balance | 556,752 | 380,402 |

Breakup of closing balance

| | | |
|------------------|----------------|----------------|
| Dnet | 556,752 | 380,402 |
| Alokananda Datta | - | 23,650 |
| Ananya Raihan | 356,752 | 356,752 |
| Ruba E Raihan | 200,000 | - |

| | | |
|--------------|----------------|----------------|
| Total | 556,752 | 380,402 |
|--------------|----------------|----------------|

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

7.3 Loan, advance & prepayment

| | | |
|---------------------------------------|------------------|------------------|
| Opening balance | 342,573 | 481,099 |
| Add: Addition made during the year | 2,401,581 | 2,830,571 |
| | 2,744,154 | 3,311,670 |
| Less: Adjustment made during the year | 2,374,753 | 2,969,097 |
| Closing balance | 369,401 | 342,573 |

Breakup of closing balance

Dnet

| | | |
|------------------------------|---------|---------|
| A. S & Associate | 104,640 | 104,640 |
| Aneek R. Haque | 20,000 | 20,000 |
| Elite Security Services Ltd. | 86,250 | 86,250 |
| MBM- Munshi Bangladesh Ltd. | 33,224 | 66,000 |
| Pragati Insurance Limited | 55,287 | 53,708 |
| Showcust Studio | 30,000 | - |
| Zeromuse | 40,000 | - |

HR Management Fund

| | | |
|---------------------------------|---|--------|
| Guardian Life Insurance Limited | - | 11,975 |
| | - | 11,975 |

Total

| | |
|----------------|----------------|
| 369,401 | 342,573 |
|----------------|----------------|

8 Advance Income Tax

| | | |
|---------------------------------------|------------------|------------------|
| Opening balance | 1,084,834 | 776,611 |
| Add: Addition made during the year | 3,422,789 | 43,224 |
| Add: Transferred from other project | 22,329 | 264,998 |
| | 4,529,952 | 1,084,834 |
| Less: Adjustment made during the year | 221,291 | - |
| Less: Transferred to other project | - | - |
| Closing balance | 4,308,661 | 1,084,834 |

Breakup of closing balance

Dnet

| | |
|------------------|------------------|
| 4,308,661 | 1,001,031 |
|------------------|------------------|

Total

9 Inter Project Loan

| | | | |
|--|-----|---|---|
| Inter Project Loan (Assets) | 9.1 | - | - |
| Inter Project Loan (Assets)_New Office | 9.2 | - | - |
| | | - | - |

9.1 Inter-Project Loan (Assets)

| | | |
|--|-------------------|-------------------|
| Opening balance | 5,539,479 | 4,609,479 |
| Add: Addition made during the year | 8,185,499 | 6,505,000 |
| | 13,724,978 | 11,114,479 |
| Less: Realization/Adjusment made during the year | 9,053,299 | 5,575,000 |
| Less: Transferred to other project | - | - |
| | 4,671,679 | 5,539,479 |
| Less: Inter Project Loan (Liabilities) | 4,671,679 | 5,539,479 |
| Closing balance | - | - |

MABS & J Partners

Chartered Accountants

| Amount in BDT. | |
|--|-----------|
| 2019-2020 | 2018-2019 |
| Breakup of closing balance : | |
| HR Management Fund | |
| Dnet | |
| 4,639,479 | 4,639,479 |
| 4,639,479 | 4,639,479 |
| Dnet | |
| e-Awareness for Students Against Extremism | |
| Shaping Including Finance Transform....SHIFT MDRRM | |
| 32,200 | 300,000 |
| - | 300,000 |
| 32,200 | - |
| Delivering Connecting Classroom..21st Century | |
| Computer Literacy Program | |
| - | 600,000 |
| - | 600,000 |
| Total | |
| 4,671,679 | 5,539,479 |

9.2 Inter Project Loan (Assets)_New Office

| | | |
|--|------------------|------------------|
| Opening balance | 5,838,190 | 5,838,190 |
| Add: Addition made during the year | - | - |
| Add: Transferred from inter project loan (Liabilities) | - | - |
| | 5,838,190 | 5,838,190 |
| Less: Realization/Adjustment made during the year | - | - |
| Less: Transferred to other project | - | - |
| | 5,838,190 | 5,838,190 |
| Less: Inter Project Loan (Liabilities) | 5,838,190 | 5,838,190 |
| Closing balance | - | - |

Breakup of closing balance:

| | |
|---------------------------|-----------|
| HR Management Fund | |
| Dnet | |
| 5,838,190 | 5,838,190 |
| 5,838,190 | 5,838,190 |

10 Inter Company Loan

| | | |
|---|------------------|------------------|
| Opening balance | 8,169,006 | 8,229,006 |
| Add: Addition made during the year | - | 440,000 |
| | 8,169,006 | 8,669,006 |
| Less: Realization/Adjustment made during the year | - | 500,000 |
| Closing balance | 8,169,006 | 8,169,006 |

Breakup of closing balance:

| | |
|------------------------------------|------------------|
| Dnet | |
| Infolady Social Enterprise Limited | |
| Junction Bangladesh Limited | |
| 8,169,006 | 8,169,006 |
| 7,669,006 | 7,669,006 |
| 500,000 | 500,000 |
| Total | |
| 8,169,006 | 8,169,006 |

11 Accounts Receivable

| | | | |
|--------------------------|------|-------------------|-------------------|
| Accounts Receivables | 11.1 | 7,766,867 | 5,297,825 |
| Accrued Interest | 11.2 | - | 4,056 |
| Foreign Grant Receivable | 11.3 | 1,379,737 | 3,831,791 |
| Local Grant Receivable | 11.4 | - | 744,090 |
| Sundry Debtors | 11.5 | 12,277,752 | 13,891,969 |
| Total | | 21,424,356 | 23,769,731 |

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

11.1 Accounts Receivables

| | | |
|---|-------------------|-------------------|
| Opening balance | 5,297,825 | 2,128,065 |
| Add: Addition made during the year | 32,990,136 | 14,078,419 |
| | 38,287,962 | 16,206,483 |
| Less: Realization/Adjustment made during the year | 30,521,094 | 10,908,658 |
| Less: Transferred to other projects | | |
| Closing balance | 7,766,867 | 5,297,825 |
| Less: Inter-project transaction | - | - |
| | 7,766,867 | 5,297,825 |

Breakup of closing balance

| | | |
|--|------------------|------------------|
| Dnet | 7,766,867 | 4,992,081 |
| Bangladesh Legal Aid & Services Trust (BLAST) | 145,000 | 244,944 |
| Banglalink Digital Communications Limited | 45,491 | - |
| Cybernetic Systems Limited | - | 424,855 |
| Developing Ctz Portal,Website,Mob.. App (CPTU) | 3,360,609 | 1,220,099 |
| Gano Shakkharata Ovijan | - | 17,720 |
| Ghurbo Limited | 38,096 | 19,048 |
| Infolady Social Enterprise Limited | 1,829,831 | 1,702,115 |
| Innovation for Wellbeing Foundation (IWF) | - | 250,000 |
| LifeChord Limited | 311,670 | 745,609 |
| LMRF Healthcare | - | 180,229 |
| MAX Foundation | 136,538 | 20,363 |
| Multimedia Content & Communications Limited | 1,062,051.00 | 137,099 |
| National Alliance of Humanitarian (NAHAB) | 166,667 | - |
| Pathfinder International | 377,212 | - |
| Robi Axiata Limited | 64,090 | - |
| Save the Children International | 41,040 | - |
| Soongi Production | - | 30,000 |
| Udayan Swabolombee Sangstha | 35,050 | - |
| World Vision Bangladesh (WVB) | 153,523 | - |

| | | |
|---|----------|----------------|
| MAMA Bangladesh (Revenue) | - | 305,745 |
| Banglalink Digital Communications Limited | - | 81,505 |
| Grameenphone Limited | - | 19,839 |
| Robi Axiata Limited | - | 26,894 |
| World Vision Bangladesh (WVB) | - | 177,507 |

| | | |
|--------------|------------------|------------------|
| Total | 7,766,867 | 5,297,825 |
|--------------|------------------|------------------|

11.2 Accrued interest

| | | |
|--|--------------|--------------|
| Opening balance | 4,056 | 4,056 |
| Add: Addition made during the year | - | - |
| | 4,056 | 4,056 |
| Less: Realization made during the year | 4,056 | - |
| Less: Adjustment made during the year | - | - |
| Closing Balance | - | 4,056 |
| Less: Inter-project accrued interest receivables | - | - |
| Closing balance | - | 4,056 |

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

Breakup of closing balance

Dnet

FDR 08655000470

FDR 08655000481

FDR 08655000495

FDR 08655000508

Total

| | |
|---|-------|
| - | 4,056 |
| - | 545 |
| - | 1,935 |
| - | 1,193 |
| - | 383 |
| - | 4,056 |

11.3 Foreign Grant Receivable

Opening balance

3,831,791

3,508,375

Add: Addition made during the year

3,655,384

3,831,791

Add: Transferred from other project

-

-

7,487,175

7,340,166

Less: Adjustment made during the year

6,107,438

3,508,375

Closing balance

1,379,737

3,831,791

Less: Inter-project accounts receivables

-

-

1,379,737

3,831,791

Breakup of closing balance

Computer Literacy Program

Computer Literacy Program Volunteers.. NJ USA

1,017,373

3,831,791

1,017,373

3,831,791

Foster Responsible Digital Citizenship in Bangladesh

The Friedrich Naumann Foundation

Total

362,364

-

362,364

-

1,379,737

3,831,791

11.4 Local Grant Receivable

Opening balance

744,090

-

Add: Addition made during the year

-

10,393,907

Add: Transferred from other project

-

-

744,090

10,393,907

Less: Realization/Adjustment made during the year

744,090

9,649,817

Closing balance

-

744,090

-

744,090

Breakup of closing balance

Delivering Connecting Classroom..21st Century

British Council

-

514,615

-

514,615

e-Awareness for Students against Extremism (eASE)

Management Systems International, Inc. (MSI)

-

229,475

-

229,475

Total

-

744,090

-

744,090

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

11.5 Sundry Debtors

| | | |
|---|-------------------|-------------------|
| Opening balance | 17,409,602 | 12,763,328 |
| Add: Addition made during the year | 30,157,952 | 18,499,907 |
| Add: Transferred from other project | - | - |
| | 47,567,554 | 31,263,235 |
| Less: Realization/Adjustment made during the year | 31,055,270 | 13,853,633 |
| | 16,512,284 | 17,409,602 |
| Less: Inter-project transaction | 4,234,532 | 3,517,633 |
| Closing balance | 12,277,752 | 13,891,969 |

Breakup of closing balance

MAMA Bangladesh (Revenue)

| | | |
|-------------------|---|--------|
| | - | 42,258 |
| LifeChord Limited | - | 42,258 |

HR Management Fund

| | | |
|--|------------------|------------------|
| | 5,072,870 | 5,521,745 |
| Computer Literacy Program | 59,116 | - |
| Dnet | 2,828,412 | 3,308,437 |
| Foster Responsible Digital Citizenship in BD | 51,320 | - |
| Infolady Social Enterprise Limited | 1,588,229 | 1,588,229 |
| Junction Bangladesh Limited | 545,793 | 545,793 |
| KITE Bangladesh Limited | - | 15,113 |
| LifeChord limited | - | 64,173 |

Dnet

| | | |
|--|-------------------|-------------------|
| | 11,439,414 | 11,845,599 |
| Computer Literacy Program | 984,639 | 142,698 |
| Enhancing Tolerance thr... Mental Wellbeing II | - | 3,656 |
| Foster Responsible Digital Citizenship in BD | 311,045 | - |
| Infolady Social Enterprise Limited | 7,660,112 | 7,660,112 |
| Junction Bangladesh Limited | 2,377,470 | 2,377,470 |
| KITE Bangladesh Limited | - | 181,729 |
| LifeChord Limited | 106,148 | 1,479,934 |
| Total | 16,512,284 | 17,409,602 |

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

12 Security Deposit

| | | |
|---------------------------------------|---------------|---------------|
| Opening balance | 17,500 | 17,500 |
| Add: Addition during this period | - | - |
| Add: Transferred from other Proeject | - | - |
| | 17,500 | 17,500 |
| Less: Adjustment during this period | - | - |
| Less: Transferred from other Proeject | - | - |
| Closing Balance | 17,500 | 17,500 |
| Breakup of closing balance | | |
| HR Management Fund | 17,500 | 17,500 |
| Banglalink | 17,500 | 17,500 |
| | 17,500 | 17,500 |

13 Cash and Cash Equivalents

| | | | |
|----------------------------------|------|-------------------|-------------------|
| Cash in hand | 13.1 | - | 19,056 |
| Cash at bank | 13.2 | 8,732,648 | 8,357,382 |
| Investment in Banking/Non Bankir | 13.3 | 10,687,163 | 7,270,314 |
| Revenue Stamps/Prize Bonds | 13.4 | 1,000 | 1,000 |
| Total | | 19,420,811 | 15,647,752 |

13.1 Cash in hand

| | | |
|---|---|---------------|
| Cash in hand | - | 19,056 |
| Total | - | 19,056 |
| Empowering Underprivileged Adolescents through ICT Skills | - | 9,884 |
| HR Management Fund | - | 9,172 |
| Total | - | 19,056 |

13.2 Cash at bank

| | A/C. No. | Name of Bank & Branch | | |
|--|--------------|--------------------------|------------------|------------------|
| Dnet | 148.120.380 | DBBL, Ring Road | 68,253 | 77,119 |
| Dnet | | | 68,253 | 56,253 |
| Delivering Connecting Classroom | | | - | 20,866 |
| Dnet | 08636000065 | Bank Asia Ltd, Ring Road | 3,614,851 | 4,024,428 |
| Advancing Women's Right of Access to Information in Bangladesh Prog. | | | - | 449,643 |
| Delivering Connecting Classroom..21st Century | | | - | 2,805,768 |
| Dnet | | | 3,614,851 | 404,449 |
| e-Awareness for Students against Extremism (eASE) | | | - | 70,525 |
| Empowering Underprivileged Adolescents through ICT Skills | | | - | 294,044 |
| DNET-Citizenship | 08636000124 | Bank Asia Ltd, Ring Road | 1 | - |
| Foster Responsible Digital Citizenship in Bangladesh | | | 1 | - |
| DNET-ICLC | | | - | 137,613 |
| Computer Literacy Program | 148.120.5155 | DBBL, Ring Road | - | 137,613 |

MABS & J Partners

Chartered Accountants

| | | | Amount in BDT. | |
|--|--------------|--------------------------|----------------|-----------|
| | | | 2019-2020 | 2018-2019 |
| DNET-ICLC | | | - | 24,263 |
| Computer Literacy Program | 08636000071 | Bank Asia Ltd, Ring Road | - | 24,263 |
| DNET-CLP | | | 61,382 | - |
| Computer Literacy Program | 08636000120 | Bank Asia Ltd, Ring Road | 61,382 | - |
| DNET-PUSHTI | | | 1,108,671 | - |
| Pushti Ambassadors Partnership | 08636000123 | Bank Asia Ltd, Ring Road | 1,108,671 | - |
| Dnet Mother | | | 4,226 | 7,790 |
| Dnet | 12100014377 | MBL, Dhanmondi | 4,226 | 7,790 |
| HR Management Fund | | | 2,108,035 | 1,362,972 |
| HR Management Fund | 148.120.612 | DBBL, Ring Road | 2,108,035 | 1,362,972 |
| Dnet-Human Resource Management Fund | | | - | 2 |
| HR Management Fund | 08636000068 | Bank Asia Ltd, Ring Road | - | 2 |
| MAMA Bangladesh | | | - | 4,916 |
| MAMA Bangladesh (Revenue) | 148.120.1461 | DBBL, Ring Road | - | 4,916 |
| Dnet-Aponjon | | | - | 805 |
| MAMA Bangladesh (Revenue) | 08636000069 | Bank Asia Ltd, Ring Road | - | 805 |
| Dnet-Mamoni-MNCSP | | | 1,754,460 | 232,096 |
| MaMoni Maternal and Newborn Care Strengthening Project | 08636000103 | Bank Asia Ltd, Ring Road | 1,754,460 | 232,096 |
| DNET-JUNCTION | | | - | 1,667 |
| Entrepreneurial Research Fellowship | 08636000073 | Bank Asia Ltd, Ring Road | - | 1,667 |
| DNET-ETIMW | | | - | 2,762 |
| Enhancing Tolerance thr... Mental Wellbeing II | 08636000077 | Bank Asia Ltd, Ring Road | - | 2,762 |
| DNET-RIGHTS | | | 7,706 | 636,195 |
| Road (to) Inclusive Governance (through) Harmonized Technical Solutions (RIGHTS) | 08636000113 | Bank Asia Ltd, Ring Road | 7,706 | 636,195 |
| DNET-SHIFT | | | 5,062 | 1,844,756 |
| Shaping Inclusive Finance--SHIFT_MDRRM | 08636000078 | Bank Asia Ltd, Ring Road | 5,062 | 1,844,756 |
| Total | | | 8,732,648 | 8,357,382 |



MABS & J Partners

Chartered Accountants

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

13.3 Investment in Banking/Non Banking Inst.

| | | |
|---------------------------------------|--------------------------|-------------------------|
| Opening balance | 7,270,314 | 3,519,810 |
| Add: Addition made during the year | 3,416,849 | 3,750,504 |
| | <u>10,687,163</u> | <u>7,270,314</u> |
| Less: Adjustment made during the year | - | - |
| Closing balance | <u>10,687,163</u> | <u>7,270,314</u> |
| Breakup of closing balance | | |
| Dnet | 10,687,163 | 7,270,314 |
| Bank Asia Limited | 10,174,913 | 6,790,314 |
| IFIC Bank Limited | 512,250 | 480,000 |
| Total | <u>10,687,163</u> | <u>7,270,314</u> |

13.4 Revenue Stamps/Prize Bonds

| | | |
|----------------------------|---------------------|---------------------|
| Revenue Stamps/Prize Bonds | 1,000 | 1,000 |
| Total | <u>1,000</u> | <u>1,000</u> |
| Dnet | 1,000 | 1,000 |
| Revenue Stamp | 1,000 | 1,000 |
| Total | <u>1,000</u> | <u>1,000</u> |



MABS & J Partners

Chartered Accountants

14 Accounts Payable

| | | Amount in BDT. | |
|-----------------------------|------|------------------|------------------|
| | | 2019-2020 | 2018-2019 |
| Accounts payable | 14.1 | 1,350,683 | 889,084 |
| Salaries/Allowances Payable | 14.2 | 147,168 | 147,739 |
| Sundry Creditors | 14.3 | - | 1,831,436 |
| Total | | 1,497,851 | 2,868,259 |

14.1 Accounts payable

| | | |
|---|-------------------|-------------------|
| Opening balance | 889,084 | 85,503 |
| Add: Addition made during the year | 15,664,519 | 13,281,568 |
| Add: Transferred from other project | - | - |
| | 16,553,603 | 13,367,071 |
| Less: Payment/Adjustment made during the year | 15,202,920 | 12,477,987 |
| Less: Transferred to other project | - | - |
| Balance | 1,350,683 | 889,084 |
| Less: Inter-project accounts payable | - | - |
| Closing balance | 1,350,683 | 889,084 |

Breakup of Balance

| | | |
|---|------------------|----------------|
| Dnet | 1,350,683 | 888,563 |
| Foysal Enterprise | - | 22,300 |
| Ichamati Rent A Car | - | 200,000 |
| Manusher Jonno Foundation (MJF) | 25,000 | 25,000 |
| Md. Mizanur Rahman | 74,225 | 27,108 |
| Multimedia Content & Communications Ltd. | 149,958 | 149,958 |
| Nexus | - | 11,400 |
| S.F Ahmed & Co. | 36,500 | 36,500 |
| Sayed Mosharrof Hossain | 1,065,000 | - |
| Smart Technology (BD) Ltd. | - | 416,297 |
| MAMA Bangladesh (USAID_MaMoni_HSS) | - | 521 |
| Dutch Bangla Bank Limited | - | 521 |
| Total | 1,350,683 | 889,084 |

14.2 Salaries/Allowances Payable

| | | |
|---|------------------|------------------|
| Opening balance | 147,739 | 642,618 |
| Add: Addition made during the year | 4,572,556 | 3,971,792 |
| Add: Transferred from other Project | - | - |
| | 4,720,295 | 4,614,410 |
| Less: Payment/Adjustment made during the year | 4,573,127 | 4,466,671 |
| Add: Transferred to other Project | - | - |
| Closing balance | 147,168 | 147,739 |

Breakup of closing balance

| | | |
|------------------------|----------------|----------------|
| Dnet | 147,168 | 147,739 |
| Mashrefa Misha | - | 18,000 |
| Md. Abu Saleh Mazumder | 55,000 | 55,000 |
| Mohammad Shahed Mahmud | - | 56,000 |
| Protik Ray | 5,000 | 5,000 |
| Rafi ur Rashid | 2,739 | 2,739 |
| Ruba-E-Raihan | 49,429 | - |
| Towhidur Rahman | - | 11,000 |
| Zahidul Hossain Ripon | 35,000 | - |
| Total | 147,168 | 147,739 |

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

14.3 Sundry Creditors

| | | |
|---|-------------------|-------------------|
| Opening balance | 5,349,069 | 5,174,383 |
| Add: Addition made during the year | 30,928,734 | 46,926,454 |
| Add: Transferred from other project | - | - |
| | 36,277,803 | 52,100,837 |
| Less: Payment/Adjustment made during the year | 32,043,271 | 46,751,768 |
| Less: Transferred to other projects | - | - |
| Balance | 4,234,532 | 5,349,069 |
| Less: Inter-project sundry creditors | 4,234,532 | 3,517,633 |
| Closing balance | - | 1,831,436 |

Breakup of balance

Foster Responsible Digital Citizenship in Bangladesh

| | | |
|--------------------|---------|---|
| Dnet | 311,045 | - |
| HR Management Fund | 51,320 | - |

HR Management Fund

| | | |
|--------------------|---|-----------|
| Ananya Raihan | - | 1,894,278 |
| Farzana Ahmed | - | 1,698,982 |
| Syed Mejbaul Hasan | - | 35,000 |
| | - | 160,296 |

Dnet

| | | |
|--------------------|-----------|-----------|
| HR Management Fund | 2,828,412 | 3,308,437 |
| | 2,828,412 | 3,308,437 |

Computer Literacy Program

| | | |
|--------------------|-----------|---------|
| Dnet | 1,043,755 | 142,698 |
| HR Management Fund | 984,639 | 142,698 |
| | 59,116 | - |

Enhancing Tolerance & Mental Wellbeing II

| | | |
|------|---|-------|
| Dnet | - | 3,656 |
| | - | 3,656 |

Total

| | | |
|--|------------------|------------------|
| | 4,234,532 | 5,349,069 |
|--|------------------|------------------|

15 Unearned Revenue

| | | | |
|------------------|------|---|---|
| Deferred Revenue | 15.1 | - | - |
| | | - | - |

15.1 Deferred Revenue

| | | |
|---------------------------------------|----------|----------------|
| Opening balance | - | 154,395 |
| Add: Addition made during the year | - | - |
| Add: Transferred from other Project | - | - |
| | - | 154,395 |
| Less: Adjustment made during the year | - | 154,395 |
| Less: Transferred to other Project | - | - |
| Closing balance | - | - |

16 VAT & Tax Payable

| | | | |
|-------------|------|---|---|
| VAT payable | 16.1 | - | - |
| Tax payable | 16.2 | - | - |
| | | - | - |



| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

16.1 VAT payable

| | |
|---|------------------|
| Opening balance | - |
| Add: Addition made during the year | 2,681,615 |
| | 2,681,615 |
| Less: Payment/Adjustment made during the year | 2,681,615 |
| Closing balance | - |

| | |
|------------------|------------------|
| - | - |
| 2,681,615 | 2,848,714 |
| 2,681,615 | 2,848,714 |
| 2,681,615 | 2,848,714 |
| - | - |

16.2 Tax payable

| | |
|---|------------------|
| Opening balance | - |
| Add: Addition made during the year | 1,021,670 |
| | 1,021,670 |
| Less: Payment/Adjustment made during the year | 1,021,670 |
| Closing balance | - |

| | |
|------------------|------------------|
| - | - |
| 1,021,670 | 2,599,781 |
| 1,021,670 | 2,599,781 |
| 1,021,670 | 2,599,781 |
| - | - |

17 Provision for Expenses

| | |
|---|----------------|
| Opening balance | 384,428 |
| Add: Addition made during the year | 364,548 |
| Add: Transferred from other Proeject | - |
| | 748,976 |
| Less: Payment/Adjustment made during the year | 414,428 |
| Less: Transferred to other Proeject | - |
| Closing balance | 334,548 |

| | |
|----------------|----------------|
| 384,428 | 757,379 |
| 364,548 | 219,928 |
| - | - |
| 748,976 | 977,307 |
| 414,428 | 592,879 |
| - | - |
| 334,548 | 384,428 |

Breakup of closing balance

| | |
|--------------------|----------------|
| Dnet | 249,548 |
| Audit Fees | 184,500 |
| Electricity Bill | 58,148 |
| IP-PABX Phone Bill | - |
| WASA Bill | 6,900 |

| | |
|----------------|--|
| 349,428 | |
| 222,000 | |
| 108,038 | |
| 2,855 | |
| 16,535 | |

Pushti Ambassadors Partnership

| | |
|------------|--------|
| Audit Fees | 50,000 |
|------------|--------|

| | |
|---|--|
| - | |
| - | |

Computer Literacy Program

| | |
|------------|--------|
| Audit Fees | 35,000 |
|------------|--------|

| | |
|---------------|---------------|
| 35,000 | 35,000 |
| 35,000 | 35,000 |

Total

| | |
|----------------|----------------|
| 334,548 | 384,428 |
|----------------|----------------|

18 Loan & Advance

| | |
|---|----------------|
| Opening balance | - |
| Add: Addition made during the year | 100,000 |
| Add: Transferred from other Proeject | - |
| | 100,000 |
| Less: Payment/Adjustment made during the year | - |
| Less: Transferred to other Proeject | - |
| | 100,000 |
| Less: Inter-project provision for expenses | - |
| Closing balance | 100,000 |

| | |
|----------------|----------|
| - | - |
| 100,000 | - |
| - | - |
| 100,000 | - |
| - | - |
| - | - |
| 100,000 | - |
| - | - |
| 100,000 | - |

Breakup of closing balance

| | |
|-----------------|----------------|
| Dnet | 100,000 |
| Ajoy Kumar Bose | 100,000 |
| Total | 100,000 |

| | |
|----------|----------|
| - | |
| - | |
| - | - |

19 Inter Project Loan

| | |
|---|------|
| Inter Project Loan (Liabilities) | 19.1 |
| Inter Project Loan (Liabilities)_New Office Establishment | 19.2 |

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |
| - | - |
| - | - |
| - | - |

19.1 Inter -Project Loan (Liabilities)

| | | |
|---|-------------------|-------------------|
| Opening balance | 11,377,669 | 10,447,669 |
| Add: Addition made during the year | 8,185,499 | 6,505,000 |
| Add: Transferred from other project | - | - |
| | 19,563,168 | 16,952,669 |
| Less: Realization/Adjustment made during the year | 14,891,489 | 5,575,000 |
| Less: Transferred to other project | - | - |
| | 4,671,679 | 11,377,669 |
| Less: Inter-project loan (Assets) | 4,671,679 | 11,377,669 |
| Closing balance | - | - |

Breakup of closing balance

Computer Literacy Program

| | | |
|---------------------------------|---|---------|
| Delivering Connecting Classroom | - | 600,000 |
| | - | 600,000 |

Dnet

| | | |
|--------------------|-----------|------------|
| HR Management Fund | 4,639,479 | 10,477,669 |
| | 4,639,479 | 10,477,669 |

e-Awareness for Students against Extremism (eASE)

| | | |
|------|---|---------|
| Dnet | - | 300,000 |
| | - | 300,000 |

SHIFT-MDRRM

| | | |
|------|--------|---|
| Dnet | 32,200 | - |
| | 32,200 | - |

Total

| | | |
|--|------------------|-------------------|
| | 4,671,679 | 11,377,669 |
|--|------------------|-------------------|

19.2 Inter Project Loan (Liabilities)_New Office Establishment

| | | |
|---|------------------|----------|
| Opening balance | - | - |
| Add: Addition made during the year | 5,838,190 | - |
| Add: Transferred from other project | - | - |
| | 5,838,190 | - |
| Less: Realization/Adjustment made during the year | - | - |
| Less: Transferred to other project | - | - |
| | 5,838,190 | - |
| Less: Inter-project loan (Assets) | 5,838,190 | - |
| Closing balance | - | - |

Breakup of closing balance

Dnet

| | | |
|--------------------|-----------|---|
| HR Management Fund | 5,838,190 | - |
| | 5,838,190 | - |

Total

| | | |
|--|------------------|----------|
| | 5,838,190 | - |
|--|------------------|----------|

20 Bank Loan

| | | |
|------------------------------------|-------------------|-------------------|
| Opening balance | 15,362,218 | 13,858,098 |
| Add: Addition made during the year | 35,877,391 | 58,449,970 |
| | 51,239,609 | 72,308,068 |
| Less: Payment made during the year | 37,437,583 | 56,945,850 |
| Closing balance | 13,802,026 | 15,362,218 |

| | | Amount in BDT. | |
|---|-------------------|----------------|-------------------|
| | | 2019-2020 | 2018-2019 |
| Breakup of closing balance | | | |
| Dnet | | | |
| Bank Asia Limited [Short Term] | - | | 4,100,000 |
| Bank Asia Limited [08633000458] | 13,802,026 | | 11,262,218 |
| Total | 13,802,026 | | 15,362,218 |
| 21 Inter Company Loan | | | |
| Opening balance | 7,600,000 | | 8,200,000 |
| Add: Addition made during the year | 909,760 | | 1,200,000 |
| | 8,509,760 | | 9,400,000 |
| Less: Realization/Adjustment made during the year | 6,719,760 | | 1,800,000 |
| Closing balance | 1,790,000 | | 7,600,000 |
| Breakup of short term loan amount | | | |
| Dnet | | | |
| LifeChord Limited | 1,790,000 | | 6,400,000 |
| | 1,790,000 | | 6,400,000 |
| Delivering Connecting Classroom..21st Century | | | |
| KITE Bangladesh Limited | - | | 1,200,000 |
| | - | | 1,200,000 |
| | 1,790,000 | | 7,600,000 |
| 22 Fund Account | | | |
| Opening balance | 43,213,221 | | 34,232,694 |
| Add: | 15,320,702 | | 9,233,451 |
| Addition During the year | 15,320,702 | | 8,844,456 |
| Adjustment during the year | - | | - |
| Transfer from other project | - | | 388,995 |
| Less: | 763,201 | | 252,924 |
| Adjustment during the year | 4,056 | | 252,924 |
| Transfer from other project | 759,145 | | - |
| Closing balance | 57,770,722 | | 43,213,221 |
| Breakup of closing balance | | | |
| Dnet | | | |
| Dnet-Mother | 57,184,346 | | 42,250,223 |
| Enhancing Tolerance & Including Mental Welbeing Phase- II | 4,226 | | 7,790 |
| HR Management Fund | - | | (894) |
| MAMA Bangladesh (Revenue) | 609,288 | | 587,191 |
| MAMA Bangladesh (USAID_MaMoni_HSS) | - | | 369,433 |
| Shaping Inclusive Finance--SHIFT_MDRRM | - | | (521) |
| | (27,138) | | - |
| | 57,770,722 | | 43,213,221 |
| 23 Fixed Assets Fund | | | |
| Opening balance | 1,424,949 | | 3,230,613 |
| Add: Addition made during the year | 1,523,245 | | 965,156 |
| Add : Transferred from other project | - | | - |
| | 2,948,194 | | 4,195,769 |
| Less: Adjustment during the year | 1,137,147 | | 2,770,820 |
| Less : Transferred to other project | - | | - |
| Closing balance | 1,811,047 | | 1,424,949 |

| | |
|---|--|
| Breakup of closing balance | |
| Computer Literacy Program | |
| Dnet | |
| Enhancing Tolerance & Including Mental Welbeing Phase- II | |
| ICT Based Edu...for Empowering...In BD(ICLC) | |
| MAMA Bangladesh (USAID_MaMoni_HSS) | |
| MaMoni Maternal and Newborn Care Strengthening Project | |
| Road (to) Inclusive Governance (through) Technical Solutions (RIGHTS) | |
| Shaping Inclusive Finance--SHIFT_MDRRM | |
| Total | |

| Amount in BDT. | |
|------------------|------------------|
| 2019-2020 | 2018-2019 |
| 45,784 | 53,798 |
| 170,155 | 74,493 |
| - | 33,600 |
| - | 33,938 |
| - | 152,051 |
| 1,181,978 | 340,097 |
| 187,414 | 273,914 |
| 225,716 | 463,058 |
| 1,811,047 | 1,424,949 |

24 Intangible Assets Fund

| | |
|---------------------------------------|--|
| Opening balance | |
| Add: Addition made during the year | |
| Add : Transferred from other project | |
| Less: Adjustment made during the year | |
| Less : Transferred to other project | |
| Closing balance | |

| | |
|------------------|------------------|
| 1,654,259 | 2,027,650 |
| - | - |
| 1,334,817 | - |
| 2,989,076 | 2,027,650 |
| 266,921 | 373,391 |
| 1,334,817 | - |
| 1,387,338 | 1,654,259 |

Breakup of closing balance

| | |
|------------------------------------|--|
| Dnet | |
| MAMA Bangladesh (USAID_MaMoni_HSS) | |

| | |
|------------------|------------------|
| 1,387,338 | 319,442 |
| - | 1,334,817 |
| 1,387,338 | 1,654,259 |

Total

25 HR Management Fund

Provision for HR Management Fund

| | |
|---|--|
| Opening balance | |
| Add: HR benefit received during the year | |
| Less: Excess received HR Benefit refunded | |

| | |
|-------------------|-------------------|
| 14,933,086 | 17,391,348 |
| 9,444,128 | 9,226,034 |
| - | - |
| 24,377,214 | 26,617,382 |
| 7,309,387 | 11,684,296 |

| | |
|--|--|
| Less: HR fund utilized during the year | |
| Bench Staffs | |
| Hospitalization Compensation and First Aid Support | |
| Cell Phone Allowance | |
| Day Care Facilities | |
| First Aid medical support | |
| Earned leave encashment | |
| Employee Other Benefits | |
| Festival Bonus | |
| Free food for Staff | |
| Overtime and Others | |
| Retreat and picnic | |
| Staff capacity building-HRMF | |
| Gratuity | |
| Day observance | |
| Day off duty allowances | |
| Group life insurance premium | |
| Closing balance | |
| Less: Interproject transaction Offset | |

| | |
|-------------------|-------------------|
| 76,500 | - |
| 82,006 | 223,365 |
| 421,834 | 342,797 |
| 98,166 | 87,435 |
| - | 169 |
| 206,910 | 776,494 |
| 43,303 | 36,795 |
| 3,374,287 | 3,028,449 |
| 2,110,724 | 1,614,654 |
| 166,333 | 262,669 |
| 253,186 | 160,434 |
| 19,221 | 27,944 |
| 228,440 | 4,898,205 |
| 55,055 | 64,307 |
| 8,720 | 15,235 |
| 164,702 | 145,344 |
| 17,067,827 | 14,933,086 |
| - | - |
| 17,067,827 | 14,933,086 |

| | | Amount in BDT. | |
|---|------|-------------------|-------------------|
| | | 2019-2020 | 2018-2019 |
| 26 Grant in Advance | | | |
| Foreign grant in advance | 26.1 | 1,058,671 | 3,669,335 |
| Local grant in advance | 26.2 | 1,762,166 | 5,818,908 |
| Total | | 2,820,837 | 9,488,243 |
| 26.1 Foreign grant in advance | | | |
| Opening balance | | 3,669,335 | 3,025,824 |
| Add: Addition during the year | | 15,357,989 | 9,887,142 |
| Add: Transfer from Other Project | | - | - |
| | | 19,027,324 | 12,912,966 |
| Less: Utilized during the year | | 17,968,653 | 9,243,631 |
| Less: Transfer to Other Project | | - | - |
| Closing balance | | 1,058,671 | 3,669,335 |
| Breakup of closing balance | | | |
| Dnet | | - | 3,724 |
| Computer Literacy Program Volunteers..NJ, USA | | - | 3,724 |
| Computer Literacy Program | | - | 3,215,969 |
| Computer Literacy Program volunteers....NJ, USA | | - | 3,215,969 |
| Advancing Women's Right of Access to Information in Bangladesh Program | | - | 449,643 |
| The Carter Center | | - | 449,643 |
| Pushti Ambassadors Partnership | | 1,058,671 | - |
| BoP Innovation Center | | 1,058,671 | - |
| Total | | 1,058,671 | 3,669,335 |
| 26.2 Local grant in advance | | | |
| Opening balance | | 5,818,908 | 17,494,361 |
| Add: Addition during the year | | 78,053,478 | 68,913,193 |
| Add: Transfer from other project | | - | - |
| | | 83,872,386 | 86,407,554 |
| Less: Utilized during the year | | 82,110,220 | 80,588,646 |
| Less: Fund Refund during the year | | - | - |
| Less: Transfer to other project | | - | - |
| Closing balance | | 1,762,166 | 5,818,908 |
| Breakup of closing balance | | | |
| MaMoni Maternal and Newborn Care Strengthening Project | | 1,754,460 | 232,096 |
| Save the Children International in Bangladesh | | 1,754,460 | 232,096 |
| Road (to) Inclusive Governance (through)Technical Solutions (RIGHTS) | | 7,706 | 636,195 |
| Manusher Jonno Foundation (MJF) | | 7,706 | 636,195 |
| Entrepreneurial Research Fellowship | | - | 1,667 |
| The Edward M. Kenedy Center | | - | 1,667 |
| Delivering Connecting Classroom..21st Century | | - | 2,741,249 |
| British Council | | - | 2,741,249 |

MABS & J Partners

Chartered Accountants

Dnet
Democracy International
Manusher Jonno Foundation (MJF)
Save the Children International in Bangladesh
The Edward M. Kennedy Center
The United Nations Capital Development Fund (UNCDF)
Yukari Suzuki

Empowering Underprivileged Adolescents through ICT Skills
United Nations Children's Fund (UNICEF)

Shaping Inclusive Finance---SHIFT_MDDRM
The United Nations Capital Development Fund (UNCDF)

Total

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |
| - | 59,017 |
| - | 1,333 |
| - | 682 |
| - | 7,986 |
| - | 254 |
| - | 38,762 |
| - | 10,000 |
| - | 303,928 |
| - | 303,928 |
| - | 1,844,756 |
| - | 1,844,756 |
| 1,762,166 | 5,818,908 |



27 Grant Income/Donation

Foreign Grant/Donation
Local Grant/Donation

27.1
27.2

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

| | |
|-------------------|-------------------|
| 18,006,180 | 10,386,513 |
| 79,390,889 | 81,123,075 |
| 97,397,069 | 91,509,588 |

27.1 Foreign Grant/Donation

Name of the project/programme:

Advancing Women's Right of Access to
Information in Bangladesh Program
Pushiti Ambassadors Partnership

ICT Based Edu...for Empowering...In BD(1CLC)

Name of Donor:

The Carter Center
BoP Innovation Center
Computer Literacy Program Volunteers..NJ, USA

Dnet

CIS-University of Washington
Computer literacy Program Volunteers..NJ, USA
Department of State - USA
High Commission of Canada, Bangladesh
Ideacorp, Philippines
Jhpigo (Johns Hopkins University)-USA
The Asia Foundation
United Way Worldwide-USA

| | |
|--------|------------------|
| 33,237 | 1,513,528 |
| - | 85,548 |
| 33,237 | - |
| - | 441,097 |
| - | 206,082 |
| - | 1,400 |
| - | 577,293 |
| - | 162,700 |
| - | 39,408 |

Computer Literacy Program

Computer literacy Program Volunteers..NJ, USA

Foster Responsible Digital Citizenship in Bangladesh

The Friedrich Naumann Foundation

Total

| | |
|-------------------|-------------------|
| 8,990,421 | 8,023,991 |
| 362,364 | - |
| 18,006,180 | 10,386,513 |

27.2 Local Grant/Donation

Name of the project/programme:

Road (to) Inclusive Governance
(through) Harmonized Technical
Solutions (RIGHTS)

MaMoni Maternal and Newborn Care Strengthening Project

Dnet

MAMA Bangladesh (USAID_MaMoni_HSS)

Enhancing Tolerance & Mental Wellbeing II

Computer Literacy Program

Entrepreneurial Research Fellowship

Empowering Underprivileged Adolescents through ICT Skills

Delivering Connecting Classroom..21st Century

e-Awareness for Students against Extremism (eASE)

Shaping Including Finance Transform.....SHIFT MDRRM

Total



Name of Donor

Manusher Janno Foundation (MJF)

Save The Children Bangladesh

Beximco Pharmaceuticals Ltd.

British Council

Democracy International

Freidrich Naumann Foundation Bangladesh

Manusher Jonno Foundation (MJF)

Plan Bangladesh

Save the Children International

Standard Chartered Bank

The Edward M. Kennedy Center

The United Nations Capital Dev. Fund (UNCDF)

Yukari Suzuki

Save the Children International in Bangladesh

Democracy International

Computer literacy Program Volunteers..NJ, USA

The Edward M. Kennedy Center

United Nations Childred's Fund (UNICEF)

British Council

Management Systems International, Inc. (MSI)

The United Nations Capital Development Fund

(UNCDF)

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

| | |
|-------------------|-------------------|
| 5,939,732 | 2,209,955 |
| 17,810,814 | 14,013,402 |
| 17,810,814 | 14,013,402 |
| 3,243,365 | 3,648,862 |
| - | 500,340 |
| 790,240 | 1 |
| 15,733 | 1,493,136 |
| 2,032,773 | 1,415,438 |
| 682 | 40,237 |
| - | 197,680 |
| 354,921 | - |
| - | 2,030 |
| 254 | - |
| 38,762 | - |
| 10,000 | - |
| - | 4,799,254 |
| - | 2,777,085 |
| 482,336 | 808,800 |
| 1,667 | 1,131 |
| 9,463,258 | 1,549,612 |
| 5,398,607 | 7,199,424 |
| 19,758,357 | 229,475 |
| 17,292,752 | 43,886,075 |
| 79,390,889 | 81,123,075 |



| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

| | | |
|------|-------------------|-------------------|
| 28.1 | - | 148,033 |
| 28.2 | 36,128,509 | 15,027,485 |
| | 36,128,509 | 15,175,518 |

| | | |
|--|---|----------------|
| | - | 16,956 |
| | - | 131,077 |
| | - | 148,033 |

| | | |
|--|-------------------|-------------------|
| | 26,035,317 | 331,443 |
| | 10,093,192 | 14,696,042 |
| | 36,128,509 | 15,027,485 |

| Name of Donor | | |
|---|----------------|------------------|
| Central Procurement Technical Unit (CPTU) | 26,750,202 | 1,285,340 |
| Ministry of Planning, Bangladesh | 25,790,156 | - |
| | 377,212 | 160,746 |
| Parthfinder International | 377,212 | - |
| Save The Children International | - | 160,746 |
| Democracy International (DI) | - | 87,000 |
| | 582,834 | 1,037,594 |
| ASHOKA Global | - | 28,383 |
| Bangladesh Institute of Labour Study (BILS) | 6,800 | - |
| Democracy International (DI) | - | 354,212 |
| Dnet- Cafeteria | 38,580 | 280,036 |
| Gono Shakkharata Ovijan (CAMPE) | 59,635 | 91,457 |

28 Non-Grant Income/Donation

Revenue from Sales
Revenue from Service

28.1 Revenue from Sales

Name of the project/programme:

Dnet
MAMA Bangladesh (Revenue)
Total

28.2 Revenue from Service

Service Income
Service Income_ITES
Total

Service Income

Name of the project/programme:

Service Category

Consultancy Service (Citizen Portal)
Consultancy Service (Research Study)
Designing Service

Dnet

Income Generating Activity (IGA)

| Amount in BDT. | |
|--|------------------|
| 2019-2020 | 2018-2019 |
| Infolady Social Enterprise Limited | 34,700 |
| Khakrapur Mahila Kilaian Shamity | 90,000 |
| LMRF Healthcare | - |
| Management Systems International (MSI) | 91,075 |
| Manusher Jonno Foundation (MJF) | 82,150 |
| Max Foundation | 31,970 |
| Multimedia Content & Communications Ltd. | - |
| Save The Children International | 11,620 |
| SoMaSHTe | - |
| Soongi Foundation | 30,170 |
| South Asia Media (SACMIS) | 22,044 |
| Spectrum Advertising Limited | 35,050 |
| Udayan Shabolombee Shangastha | 19,000 |
| United Nation Capital Development Fund | 105,934 |
| United Nations Children's Fund (UNICEF) | 30,040 |
| | 2,278,589 |

| | |
|--|-----------|
| | - |
| | 0.04 |
| | 212,626 |
| | 140,093 |
| | 78,884 |
| | 1,846,986 |

| | |
|-------------------|------------------|
| 26,750,202 | 3,563,929 |
| 714,885 | 3,232,486 |
| 26,035,317 | 331,443 |

Less. Interproject transactions

Service Income_ITES

Name of the project/programme:

Service Category

Digital Content Development

| | |
|----------------|---|
| 405,540 | - |
| 45,540 | - |
| 360,000 | - |

| | |
|------------------|------------------|
| 4,498,899 | 5,225,339 |
| 138,139 | 411,063 |
| 413,644 | 399,804 |
| 242,721 | 615,349 |
| 116,176 | 145,220 |

Name of Donor

Save The Childred International
United Nations Children's Fund (UNICEF)

Infolady Social Enterprise Limited
LifeChord Limited
LMRF Healthcare
Max Foundation

Call Center Service

| | | Amount in BDT. | |
|--|--|-------------------|-------------------|
| | | 2019-2020 | 2018-2019 |
| | Multimedia Content & Communications Ltd. | 3,518,219 | 2,309,903 |
| | Save The Childred International | - | 1,344,000 |
| | United Nations Children's Fund (UNICEF) | 70,000 | - |
| | | 917,570 | 6,979,974 |
| Dnet | Cybernetic Systems Limited | - | 2,944,950 |
| | Innovation for Wellbeing Foundation (IWF) | 80,000 | 700,000 |
| | International Labour Office (ILO) | 323,142 | 3,335,024 |
| | Management Sciences for Health (MSH) | 347,761 | - |
| | National Alliance of Humanitrain (NAHAB) | 166,667 | - |
| | | 1,586,306 | 520,958 |
| Website Development & Management | Bangladesh Legal Aid & Service Trust (BLAST) | - | 294,874 |
| | Dhaka Ahsania Mission (DAM) | 1,317,766 | 226,084 |
| | Parthfinder International | 268,540 | - |
| | | 284,650 | 1,892,627 |
| Software Development | Save The Childred International | 53,479 | 1,508,305 |
| | SOS Children's Village International | 231,171 | 384,322 |
| | | 389,012 | 77,144 |
| Digital Data Entry & Processing (SMS/IVR) | Innovation for Wellbeing Foundation (IWF) | - | 20,000 |
| | LifeChord Limited | 263,154 | - |
| | Multimedia Content & Communications Ltd. | 102,858 | 57,144 |
| | United Nations Children's Fund (UNICEF) | 23,000 | - |
| | | 99,400 | - |
| Website Hosting | Max Foundation | - | - |
| | | 1,911,815 | - |
| Consultancy Service (Call Center Maintenance) | Airtel Bangladesh Limited | - | - |
| | Banglalink Digital Communications Ltd. | 19,754 | - |
| | Grameenphone Limited | - | - |
| | Robi Axiata Limited | 60,272 | - |
| | World Vision Bangladesh (WVVB) | 1,831,789 | - |
| | | 10,093,192 | 14,696,042 |
| | | 10,093,192 | 14,696,042 |



| | |
|----------------|----------------|
| 313,975 | 383,317 |
| 153,039 | 12,500 |
| 463,954 | 234,027 |
| 49,999 | - |
| 106,148 | - |
| 087,115 | 629,844 |

29.1
29.2
29.3
29.4
29.5

Name of Bank & Branch

| | |
|---------|---------|
| 126,462 | 90,523 |
| 9,210 | 90,523 |
| 117,252 | - |
| 29,571 | 11,800 |
| 1,344 | 2,963 |
| 157,377 | 105,286 |

Interest Received from Donor fund Project

| | |
|--------|---|
| 21,452 | - |
| 2,968 | - |
| 2,957 | - |
| 11 | - |

| | |
|--------|---|
| 18,485 | - |
| 4,376 | - |
| 0.17 | - |
| 0.14 | - |
| 7,724 | - |
| 1,401 | - |
| 1,673 | - |
| 3,310 | - |

| Amount in BDT. | |
|----------------|----------------|
| 2019-2020 | 2018-2019 |
| 1 | - |
| 69,512 | 31,537 |
| 3 | 2,756 |
| 2 | 169 |
| 1 | - |
| 29,794 | 228,970 |
| 12,608 | - |
| 15,057 | 6,824 |
| 8,169 | 7,775 |
| 156,599 | 278,031 |
| 313,975 | 383,317 |

| | |
|--|--------------------------|
| MAMA Bangladesh (USAID_MaMoni_HS\08636000070 | Bank Asia Ltd, Ring Road |
| MaMoni Maternal and Newborn Care | Bank Asia Ltd, Ring Road |
| Strengthening Project | Bank Asia Ltd, Ring Road |
| Enhancing Tolerance & Including | Bank Asia Ltd, Ring Road |
| Mental Wellbeing Phase- II | Bank Asia Ltd, Ring Road |
| Entrepreneurial Research Fellowship | Bank Asia Ltd, Ring Road |
| Foster Responsible Digital Citizenship | Bank Asia Ltd, Ring Road |
| in Bangladesh | Bank Asia Ltd, Ring Road |
| Shaping Inclusive Finance-- | Bank Asia Ltd, Ring Road |
| SHIFT_MDRRM | Bank Asia Ltd, Ring Road |
| Pushti Ambassadors Partnership | Bank Asia Ltd, Ring Road |
| Road (to) Inclusive Governance | Bank Asia Ltd, Ring Road |
| (through) Harmonized Technical | Bank Asia Ltd, Ring Road |
| Solutions (RIGHTS) | Bank Asia Ltd, Ring Road |
| Computer Literacy Program | Bank Asia Ltd, Ring Road |

Total

29.2 Miscellaneous Income

Name of the project/programme:

Dnet

Total

| | |
|----------------|---------------|
| 153,039 | 12,500 |
| 153,039 | 12,500 |

29.3 Interest Income-FDR

Name of the project/programme:

Dnet

Total

Name of Branch

Ring Road
Ring Road

Name of Bank

Bank Asia Ltd
IFIC Bank Ltd.

| | |
|----------------|----------------|
| 428,104 | 234,027 |
| 35,850 | - |
| 463,954 | 234,027 |



| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

| | |
|---------------|----------|
| 49,999 | - |
| 49,999 | - |

| | |
|-------------------|-------------------|
| 68,840,546 | 20,093,307 |
| 1,500 | - |
| 6,500 | 5,000 |
| - | 10,000 |
| 68,848,546 | 20,108,307 |
| 68,742,398 | 20,108,307 |
| 106,148 | - |



29.4 Gain on Sale of Assets

Name of the project/programme:

Dnet

Total

29.5 Contribution/Overhead

Name of the project/programme:

Dnet

HR Management Fund

MAMA Bangladesh (USAID_MaMoni_HSS)

Dnet-Mother

Total

Less, Interproject transactions

Grand Total

MABS & J Partners

Chartered Accountants

| Amount in BDT. | |
|-------------------|-------------------|
| 2019-2020 | 2018-2019 |
| 59,099,397 | 34,737,893 |
| 8,123,105 | 6,852,403 |
| 67,222,502 | 41,590,296 |

30 Salaries and Benefits

| | |
|---------------------|------|
| Salaries/Allowances | 30.1 |
| Fringe Benefit | 30.2 |

30.1 Salaries/Allowances

Name of project/programme:

| | | |
|--|-------------------|-------------------|
| Advancing Women's Right of Access to Information in Bangladesh Program | 294,176 | 499,172 |
| Computer Literacy Program | 3,515,076 | 3,600,747 |
| Delivering Connecting Classroom..21st Century | 1,083,732 | 697,740 |
| Dnet | 57,908,548 | 11,917,910 |
| Empowering Underprivileged Adolescents through ICT Skills | 2,233,766 | 451,996 |
| Enhancing Tolerance & Mental Wellbeing II | - | 1,136,500 |
| Foster Responsible Digital Citizenship in Bangladesh | 242,350 | - |
| MAMA Bangladesh (Revenue) | - | 120,492 |
| MAMA Bangladesh (USAID_MaMoni_HSS) | - | 746,156 |
| MaMoni Maternal and Newborn Care Strengthening Project | 12,355,313 | 10,686,573 |
| Management Systems International, Inc. (MSI) | 6,401,301 | 183,580 |
| Pushti Ambassadors Partnership | 4,969,912 | - |
| Road (to) Inclusive Governance (through) | 2,762,288 | 923,376 |
| Harmonized Technical Solutions (RIGHTS) | - | - |
| Shaping Including Finance Transform....SHIFT MDRRM | 2,986,328 | 4,264,122 |
| | 94,752,790 | 35,228,364 |
| Less: Inter-project transaction | 35,653,393 | 490,471 |
| Total | 59,099,397 | 34,737,893 |

30.2 Fringe Benefit

Name of project/programme:

| | | |
|--|-------------------|------------------|
| Advancing Women's Right of Access to Information in Bangladesh Program | 72,315 | 122,334 |
| Computer Literacy Program | 638,234 | 648,862 |
| Delivering Connecting Classroom..21st Century | 230,474 | 151,771 |
| Dnet | 8,085,325 | 2,398,810 |
| Empowering Underprivileged Adolescents through ICT Skills | 558,454 | 103,508 |
| Enhancing Tolerance & Mental Wellbeing II | - | 266,911 |
| Foster Responsible Digital Citizenship in Bangladesh | 51,320 | - |
| MAMA Bangladesh (Revenue) | - | 20,555 |
| MAMA Bangladesh (USAID_Mamoni_HSS) | - | 178,438 |
| MaMoni Maternal and Newborn Care Strengthening Project | 2,466,122 | 1,830,820 |
| Management Systems International, Inc. (MSI) | 1,433,981 | 45,895 |
| Road (to) Inclusive Governance (through) | 67,356 | 18,451 |
| Harmonized Technical Solutions (RIGHTS) | - | - |
| Shaping Including Finance Transform....SHIFT MDRRM | 746,595 | 1,066,048 |
| | 14,350,176 | 6,852,403 |
| Less: Inter-project transaction | 6,227,071 | - |
| Total | 8,123,105 | 6,852,403 |

31 Rent and Utility

| | | | |
|--------------------------|------|------------------|------------------|
| Office Rent | 31.1 | 5,079,240 | 2,187,781 |
| Internet & Communication | 31.2 | 612,423 | 601,475 |
| Contribution/Overhead | 31.3 | - | - |
| Utilities | 31.4 | 1,227,304 | 1,003,843 |
| Fuel & Lubricant | 31.5 | 50,290 | 21,786 |
| Insurance premium | 31.6 | 87,275 | 111,349 |
| | | 7,056,532 | 3,926,234 |

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

31.1 Office Rent
Name of project/programme:

| | | |
|--|------------------|------------------|
| Advancing Women's Right of Access to Information in Bangladesh Program | 25,000 | 84,836 |
| Computer Literacy Program | 770,327 | 692,087 |
| Delivering Connecting Classroom..21st Century | 207,620 | 131,194 |
| Dnet | 5,183,476 | 2,097,781 |
| Empowering Underprivileged Adolescents through ICT Skills | 258,420 | 53,706 |
| Enhancing Tolerance & Mental Wellbeing II | - | 110,000 |
| Foster Responsible Digital Citizenship in Bangladesh | 38,685 | - |
| MAMA Bangladesh (USAID_MaMoni_HSS) | - | 159,746 |
| MaMoni Maternal and Newborn Care Strengthening Project | 1,112,335 | 829,944 |
| Road (to) Inclusive Governance (through) | 428,656 | 141,829 |
| Shaping Including Finance Transform.....SHIFT MDRRM | 309,698 | 415,972 |
| | 8,334,217 | 4,717,095 |
| Less: Inter-project transaction | 3,254,977 | 2,529,314 |
| Total | 5,079,240 | 2,187,781 |

31.2 Internet & Communication
Name of project/programme:

| | | |
|--|----------------|----------------|
| Advancing Women's Right of Access to Information in Bangladesh Program | - | 3,467 |
| Computer Literacy Program | 26,894 | 24,581 |
| Delivering Connecting Classroom..21st Century | 6,765 | 5,370 |
| Dnet | 603,279 | 560,815 |
| Empowering Underprivileged Adolescents through ICT Skills | 8,548 | 1,788 |
| Foster Responsible Digital Citizenship in Bangladesh | 1,220 | - |
| MAMA Bangladesh (Revenue) | - | 350 |
| MAMA Bangladesh (USAID_MaMoni_HSS) | - | 43,767 |
| MaMoni Maternal and Newborn Care Strengthening Project | 39,609 | 32,710 |
| Road (to) Inclusive Governance (through) | 31,728 | 10,480 |
| Harmonized Technical Solutions (RIGHTS) | | |
| | 718,043 | 683,328 |
| Less: Inter-project transaction | 105,620 | 81,853 |
| Total | 612,423 | 601,475 |

31.3 Contribution/Overhead
Name of project/programme:

| | | |
|--|------------------|------------------|
| Delivering Connecting Classroom..21st Century | 633,200 | - |
| Dnet | 8,020 | 10,000 |
| e-Awareness for Students against Extremism (eASE) | 1,307,615 | |
| Enhancing Tolerance & Mental Wellbeing II | - | 191,361 |
| Entrepreneurial Research Fellowship | 864 | - |
| Foster Responsible Digital Citizenship in Bangladesh | 15,284 | |
| MAMA Bangladesh (Revenue) | 1,440,000 | 1,305,000 |
| Pushti Ambassadors Partnership | 413,847 | - |
| | 3,818,830 | 1,506,361 |
| Less: Inter-project transaction | 3,818,830 | 1,506,361 |
| Total | - | - |



| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

31.4 Utilities
Name of project/programme:

| | | |
|---|------------------|------------------|
| Advancing Women's Right of Access to | - | 15,949 |
| Computer Literacy Program | 131,227 | 114,649 |
| Delivering Connecting Classroom..21st Century | 34,056 | 22,193 |
| Dnet | 1,252,240 | 1,003,843 |
| Empowering Underprivileged Adolescents through ICT Skills | 25,360 | 5,274 |
| Foster Responsible Digital Citizenship in Bangladesh | 2,400 | |
| MAMA Bangladesh (USAID_MaMoni_HSS) | - | 27,862 |
| MaMoni Maternal and Newborn Care Strengthening Project | 183,772 | 137,073 |
| Road (to) Inclusive Governance (through) | 61,929 | 23,483 |
| | 1,690,984 | 1,350,326 |
| Less: Inter-project transaction | 463,680 | 346,483 |
| Total | 1,227,304 | 1,003,843 |

31.5 Fuel & Lubricant
Name of project/programme:

| | | |
|--|---------------|---------------|
| Computer Literacy Program | - | 396 |
| Dnet | 50,290 | 21,786 |
| MAMA Bangladesh (USAID_MaMoni_HSS) | - | 761 |
| MaMoni Maternal and Newborn Care Strengthening Project | - | 39 |
| | 50,290 | 22,982 |
| Less: Inter-project transaction | - | 1,196 |
| Total | 50,290 | 21,786 |

31.6 Insurance premium
Name of project/programme

| | | |
|--|---------------|----------------|
| Dnet | 87,275 | 111,349 |
| MaMoni Maternal and Newborn Care Strengthening Project | 1,817 | - |
| | 89,092 | 111,349 |
| Less: Inter-project transaction | 1,817 | |
| Total | 87,275 | 111,349 |

32 Stationeries and Printing

| | | | |
|-------------------------------|------|------------------|------------------|
| Stationery & Supplies | 32.1 | 1,412,858 | 1,186,553 |
| Newspaper & Periodicals | 32.2 | 8,076 | 8,435 |
| Resource Materials (Expenses) | 32.3 | 770 | 550 |
| Printing & Publication | 32.4 | 10,400 | 12,320 |
| | | 1,432,104 | 1,207,858 |

32.1 Stationery & Supplies
Name of project/programme:

| | | |
|---|---------|---------|
| Advancing Women's Right of Access to | - | 5,663 |
| Computer Literacy Program | 52,947 | 28,117 |
| Delivering Connecting Classroom..21st Century | 18,224 | 5,606 |
| Dnet | 569,512 | 352,489 |
| e-Awareness for Students against Extremism (eASE) | 89,171 | - |
| Empowering Underprivileged Adolescents through ICT Skills | 10,633 | 3,468 |
| Enhancing Tolerance & Mental Wellbeing II | - | 4,210 |
| Foster Responsible Digital Citizenship in Bangladesh | 35 | - |
| MAMA Bangladesh (USAID_MaMoni-HSS) | - | 4,935 |



MABS & J Partners

Chartered Accountants

| Amount in BDT. | |
|------------------|------------------|
| 2019-2020 | 2018-2019 |
| 71,458 | 40,659 |
| 15,554 | 6,188 |
| 763,516 | 830,313 |
| 1,591,050 | 1,281,648 |
| 178,192 | 95,095 |
| 1,412,858 | 1,186,553 |

MaMoni Maternal and Newborn Care Strengthening Project
Road (to) Inclusive Governance (through)
Harmonized Technical Solutions (RIGHTS)
Shaping Including Finance Transform....SHIFT MDRRM

Less: Inter-project transaction
Total

32.2 Newspaper & Periodicals

Name of project/programme:

Dnet

Total

| | |
|--------------|--------------|
| 8,076 | 8,435 |
| 8,076 | 8,435 |

32.3 Resource materials (Expenses)

Name of project/programme:

Computer Literacy Program

Dnet

Total

| | |
|------------|------------|
| - | 550 |
| 770 | - |
| 770 | 550 |

32.4 Printing & Publication

Name of project/programme:

Computer Literacy Program

Dnet

Less: Inter-project transaction

Total

| | |
|---------------|---------------|
| 10,400 | 5,200 |
| - | 7,120 |
| 10,400 | 12,320 |
| - | - |
| 10,400 | 12,320 |

33 Branding & Promotion

Media & Advertisement

33.1

Branding & Promotion

33.2

| | |
|------------------|----------------|
| 2,040,574 | 84,090 |
| 14,950 | 371,182 |
| 2,055,524 | 455,272 |

33.1 Media & Advertisement

Name of project/programme:

Dnet

e-Awareness for Students against Extremism (eASE)

Total

| | |
|------------------|---------------|
| 85,055 | 84,090 |
| 1,955,519 | - |
| 2,040,574 | 84,090 |

33.2 Branding & Promotion

Name of project/programme

Dnet

e-Awareness for Students against Extremism (eASE)

MAMA Bangladesh (USAID_MaMoni_HSS)

Shaping Including Finance Transform....SHIFT MDRRM

Less: Inter-project transaction

Total

| | |
|---------------|----------------|
| - | 327,105 |
| 14,950 | - |
| - | 40,642 |
| - | 4,294 |
| 14,950 | 372,041 |
| - | 859 |
| 14,950 | 371,182 |

34 Research and Development

Research Expenses

34.1

Business Development Cost

34.2

| | |
|----------------|----------------|
| 152,460 | 259,817 |
| 33,276 | 41,556 |
| 185,736 | 301,373 |



| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

34.1 Research Expenses

Name of project/programme:

| | | |
|--|----------------|----------------|
| Advancing Women's Right of Access to | 33,260 | 31,725 |
| Dnet | 42,683 | 1,000 |
| Road (to) Inclusive Governance (through) | 667,481 | 263,992 |
| | 743,424 | 296,717 |
| Less: Inter-project transaction | 590,964 | 36,900 |
| Total | 152,460 | 259,817 |

34.2 Business Development Cost

Name of project/programme:

| | | |
|---|---------------|---------------|
| Computer Literacy Program | 10,200 | 8,100 |
| Dnet | 21,076 | 33,456 |
| e-Awareness for Students against Extremism (eASE) | 2,000 | - |
| Total | 33,276 | 41,556 |

35 Program/Activity Expenses

| | | | |
|---------------------------------------|-------|-------------------|-------------------|
| Training Expenses | 35.1 | 8,245,160 | 9,649,389 |
| Program Expenses | 35.2 | 2,871,951 | 18,819,539 |
| Seminar, Workshop, Meeting & Events | 35.3 | 4,594,332 | 3,270,185 |
| Traveling Allowances/Daily Allowances | 35.4 | 2,328,756 | 1,989,378 |
| Website Development and Management | 35.5 | 7,081,619 | 784,061 |
| Content Development and Modification | 35.6 | - | 222,450 |
| Postal Charge and Courier | 35.7 | 25,510 | 59,683 |
| Computer & Peripherals (Expenses) | 35.8 | - | 1,000 |
| Office Equipment (Expenses) | 35.9 | 3,844,908 | 2,353,013 |
| Staff Training & Development | 35.10 | 10,100 | - |
| | | 29,002,336 | 37,148,698 |

35.1 Training expense

Name of project/programme:

| | | |
|---|-------------------|-------------------|
| Advancing Women's Right of Access to | 198,986 | - |
| Computer Literacy Program | 12,015 | 35,374 |
| Delivering Connecting Classroom..21st Century | 3,033,959 | 6,118,507 |
| Dnet | - | 14,616 |
| e-Awareness for Students against Extremism (eASE) | 1,355,083 | - |
| Empowering Underprivileged Adolescents through ICT Skills | 5,500,379 | 917,170 |
| Enhancing Tolerance & Mental Wellbeing II | - | 787,518 |
| MAMA Bangladesh (USAID_MaMoni_HSS) | - | 34,411 |
| Pushti Ambassadors Partnership | 821,250 | - |
| Shaping Including Finance Transform....SHIFT MDRRM | 4,213,552 | 4,949,815 |
| | 15,135,224 | 12,857,411 |
| Less: Inter-project transaction | 6,890,064 | 3,208,022 |
| Total | 8,245,160 | 9,649,389 |

35.2 Program expenses

Name of project/programme:

| | | |
|---|---------|---------|
| Advancing Women's Right of Access to | 207,084 | - |
| Information in Bangladesh Program | | |
| Computer Literacy Program | 378,600 | 599,289 |
| Dnet | 213,840 | 150,000 |
| e-Awareness for Students against Extremism (eASE) | 477,910 | - |
| Empowering Underprivileged Adolescents through ICT Skills | 433,376 | - |

MABS & J Partners

Chartered Accountants

MAMA Bangladesh (Revenue)
MAMA Bangladesh (USAID_MaMoni_HSS)
MaMoni Maternal and Newborn Care Strengthening Project
Road (to) Inclusive Governance (through)
Harmonized Technical Solutions (RIGHTS)
Shaping Including Finance Transform....SHIFT MDRRM

Less: Inter-project transaction
Total

| Amount in BDT. | |
|------------------|-------------------|
| 2019-2020 | 2018-2019 |
| - | 9,020 |
| - | 2,881,178 |
| 230,668 | 28,563 |
| 978,361 | - |
| 2,985,874 | 28,604,785 |
| 5,905,713 | 32,272,835 |
| 3,033,762 | 13,453,296 |
| 2,871,951 | 18,819,539 |

35.3 Seminar, Workshop, Meeting & Events

Name of project/programme:

Advancing Women's Right of Access to
Information in Bangladesh Program

Computer Literacy Program

Delivering Connecting Classroom..21st Century

Dnet

e-Awareness for Students against Extremism (eASE)

MAMA Bangladesh (Revenue)

MaMoni Maternal and Newborn Care Strengthening Project

Road (to) Inclusive Governance (through)

Harmonized Technical Solutions (RIGHTS)

Shaping Including Finance Transform....SHIFT MDRRM

Less: Inter-project transaction
Total

| | |
|-------------------|------------------|
| 114,715 | - |
| 45,312 | 54,302 |
| - | 7,232 |
| 1,483,787 | 1,575,506 |
| 5,846,868 | - |
| - | 50 |
| 240 | - |
| 8,552 | 1,977 |
| 4,283,571 | 2,425,795 |
| 11,783,045 | 4,064,862 |
| 7,188,713 | 794,677 |
| 4,594,332 | 3,270,185 |

35.4 Traveling Allowances/Daily Allowances

Name of project/programme:

Advancing Women's Right of Access to
Information in Bangladesh Program

Computer Literacy Program

Delivering Connecting Classroom..21st Century

Dnet

e-Awareness for Students against Extremism (eASE)

Empowering Underprivileged Adolescents through ICT Skills

Enhancing Tolerance & Mental Wellbeing II

MAMA Bangladesh (Revenue)

MAMA Bangladesh (USAID_MaMoni_HSS)

MaMoni Maternal and Newborn Care Strengthening Project

Pushti Ambassadors Partnership

Road (to) Inclusive Governance (through)

Harmonized Technical Solutions (RIGHTS)

Shaping Including Finance Transform....SHIFT MDRRM

Less: Inter-project transaction
Total

| | |
|------------------|------------------|
| 303,709 | 345 |
| 326,682 | 381,356 |
| 74,720 | 21,079 |
| 249,611 | 230,572 |
| 109,539 | - |
| 6,788 | - |
| - | 70,279 |
| - | 770 |
| - | 16,321 |
| 385,679 | 133,264 |
| 178,500 | - |
| 12,314 | 4,125 |
| 685,990 | 1,248,873 |
| 2,333,532 | 2,106,984 |
| 4,776 | 117,606 |
| 2,328,756 | 1,989,378 |



| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

35.5 Website Development & Management

Name of project/programme:

| | | |
|---|------------------|----------------|
| Computer Literacy Program | 9,152 | - |
| Dnet | 7,065,587 | 11,129 |
| e-Awareness for Students against Extremism (eASE) | 1,850 | - |
| Empowering Underprivileged Adolescents through ICT Skills | 384,898 | - |
| Road (to) Inclusive Governance (through) | 710,275 | 772,932 |
| Harmonized Technical Solutions (RIGHTS) | | |
| | 8,171,762 | 784,061 |
| Less: Inter-project transaction | 1,090,143 | - |
| Total | 7,081,619 | 784,061 |

35.6 Content Development & Modification

Name of project/programme:

| | | |
|---|---|----------------|
| Computer Literacy Program | - | 2,340 |
| Enhancing Tolerance & Mental Wellbeing II | - | 178,150 |
| MAMA Bangladesh (USAID_MaMoni_HSS) | - | 128,960 |
| | - | 309,450 |
| Less: Inter-project transaction | - | 87,000 |
| Total | - | 222,450 |

35.7 Postal Charges and Courier

Name of project/programme:

| | | |
|---|---------------|---------------|
| Computer Literacy Program | 13,870 | 38,522 |
| Dnet | 70 | - |
| e-Awareness for Students against Extremism (eASE) | 11,570 | - |
| Enhancing Tolerance & Mental Wellbeing II | - | 17,756 |
| MAMA Bangladesh (USAID_MaMoni_HSS) | - | 3,405 |
| Total | 25,510 | 59,683 |

35.8 Computer & Peripherals (Expenses)

Name of project/programme:

| | | |
|---------------------------|---|--------------|
| Computer Literacy Program | - | 1,000 |
| Total | - | 1,000 |

35.9 Office Equipment (Expenses)

Name of project/programme:

| | | |
|--|------------------|------------------|
| Computer Literacy Program | 3,197,075 | 2,353,013 |
| e-Awareness for Students against Extremism (eASE) | 451,000 | - |
| MaMoni Maternal and Newborn Care Strengthening Project | 196,833 | - |
| | 3,844,908 | 2,353,013 |
| Less: Inter-project transaction | - | - |
| Total | 3,844,908 | 2,353,013 |

35.10 Staff Training & Development

Name of project/programme:

| | | |
|--|---------------|---|
| Road (to) Inclusive Governance (through) | 10,100 | - |
| Harmonized Technical Solutions (RIGHTS) | 10,100 | - |
| Less: Inter-project transaction | - | - |
| Total | 10,100 | - |

MABS & J Partners

Chartered Accountants

| | | | Amount in BDT. | |
|--|------|--|------------------|------------------|
| | | | 2019-2020 | 2018-2019 |
| 36 Professional Services | | | | |
| Honorarium and Consultancy Fees | 36.1 | | 1,995,816 | 1,337,332 |
| Audit fees | 36.2 | | 479,500 | 92,500 |
| Legal & Advising fees | 36.3 | | 16,125 | 17,250 |
| | | | 2,491,441 | 1,447,082 |
| 36.1 Honorarium and Consultancy Fees | | | | |
| Name of project/programme: | | | | |
| Dnet | | | 785,475 | 1,337,332 |
| e-Awareness for Students against Extremism (eASE) | | | 300,000 | - |
| Pushti Ambassadors Partnership | | | 910,341 | - |
| | | | 1,995,816 | 1,337,332 |
| Less: Inter-project transaction | | | - | - |
| Total | | | 1,995,816 | 1,337,332 |
| 36.2 Audit fees | | | | |
| Name of project/programme: | | | | |
| Advancing Women's Right of Access to Information in Bangladesh Program | | | 30,000 | - |
| Computer Literacy Program | | | 35,000 | 35,000 |
| Dnet | | | 241,467 | - |
| Pushti Ambassadors Partnership | | | 50,000 | - |
| Shaping Including Finance Transform....SHIFT MDRRM | | | 123,033 | 57,500 |
| Total | | | 479,500 | 92,500 |
| 36.3 Legal & Advising fees | | | | |
| Name of project/programme: | | | | |
| Dnet | | | 16,125 | 17,250 |
| Total | | | 16,125 | 17,250 |
| 37 Office Maintenance Cost | | | | |
| Repair & Maintenance | 37.1 | | 2,741,330 | 1,760,822 |
| Registration, Renewal & Subscription | 37.2 | | 132,836 | 343,318 |
| | | | 2,874,166 | 2,104,140 |
| 37.1 Repair & Maintenance | | | | |
| Name of project/programme: | | | | |
| Advancing Women's Right of Access to Information in Bangladesh Program | | | - | 30,139 |
| Computer Literacy Program | | | 275,309 | 202,039 |
| Delivering Connecting Classroom..21st Century | | | 75,857 | 38,732 |
| Dnet | | | 2,799,033 | 1,762,772 |
| Empowering Underprivileged Adolescents through ICT Skills | | | 42,636 | 12,702 |
| Foster Responsible Digital Citizenship in Bangladesh | | | 10,571 | - |
| MAMA Bangladesh (USAID_MaMoni_HSS) | | | - | 36,253 |
| MaMoni Maternal and Newborn Care Strengthening Project | | | 384,195 | 235,582 |
| Road (to) Inclusive Governance (through) | | | 109,010 | 34,263 |
| Harmonized Technical Solutions (RIGHTS) | | | | |
| | | | 3,696,611 | 2,352,482 |
| Less: Inter-project transaction | | | 955,281 | 591,660 |
| Total | | | 2,741,330 | 1,760,822 |
| 37.2 Registration, Renewal & Subscription fees | | | | |
| Name of project/programme: | | | | |
| Dnet | | | 132,836 | 343,318 |
| Total | | | 132,836 | 343,318 |



| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

38 Income Tax

Name of project/programme:

Dnet

Total

19,781

19,781

-

-

39 Other Expenses

Depreciation

39.1

4,605,559

7,624,817

Amortization

39.2

375,381

368,527

Bank charges

39.3

95,307

94,293

Interest Expenses

39.4

1,804,400

2,007,757

Bad Debts

39.5

1,847

45,419

Service Management Cost

39.6

69,375

148,729

6,951,870

10,289,541

39.1 Depreciation

Name of project/programme:

Computer Literacy Program

19,114

4,362

Dnet

3,804,007

6,870,229

Enhancing Tolerance & Mental Wellbeing II

-

14,400

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

-

52,136

MAMA Bangladesh (Revenue)

7,921

131,114

MAMA Bangladesh (USAID_MaMoni_HSS)

-

218,813

MaMoni Maternal and Newborn Care Strengthening Project

450,675

85,027

Road (to) Inclusive Governance (through)

86,500

14,418

Harmonized Technical Solutions (RIGHTS)

237,342

234,318

Shaping Inclusive Finance Transform....SHIFT MDRRM

4,605,559

7,624,817

Total

39.2 Amortization

Name of project/ programme:

Dnet

375,381

101,606

MAMA Bangladesh (USAID_MaMoni_HSS)

-

266,921

Total

375,381

368,527

39.3 Bank charges

Name of project/programme:

Advancing Women's Right of Access to

5,641

3,228

Information in Bangladesh Program

Computer Literacy Program

13,492

10,681

Dnet

34,499

26,625

Dnet-Mother

3,564

3,593

Enhancing Tolerance & Mental Wellbeing II

955

3,650

Entrepreneurial Research Fellowship

805

1,300

Foster Responsible Digital Citizenship in Bangladesh

500

HR Management Fund

6,017

4,491

MAMA Bangladesh (Revenue)

3,005

5,360

MAMA Bangladesh (USAID_MaMoni_HSS)

2,319

16,206

MaMoni Maternal and Newborn Care Strengthening Project

1,610

4,685

Pushi Ambassadors Partnership

4,030

Road (to) Inclusive Governance (through)

4,685

1,265

Harmonized Technical Solutions (RIGHTS)

14,185

13,210

Shaping Inclusive Finance--SHIFT_MDRRM

95,307

94,293

Total

| Amount in BDT. | |
|----------------|-----------|
| 2019-2020 | 2018-2019 |

39.4 Interest Expenses

Name of project/programme:
Dnet
Total

| | |
|------------------|------------------|
| 1,804,400 | 2,007,757 |
| <u>1,804,400</u> | <u>2,007,757</u> |

39.5 Bad Debts

Name of project/programme:
Dnet
MAMA-Revenue
Total

| | |
|--------------|---------------|
| 1,847 | - |
| - | 45,419 |
| <u>1,847</u> | <u>45,419</u> |

39.6 Service Management Cost

Name of project/programme:
Dnet
Total

| | |
|---------------|----------------|
| 69,375 | 148,729 |
| <u>69,375</u> | <u>148,729</u> |



Dnet
Schedule of Property, Plant & Equipments
For the year ended 30 June 2020

| 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 | 6,855,483 | - | 3,304,934 | - | - | 6,855,485 | 30% | 6,839,487 | 5,971 | 3,304,880 | - | 6,845,461 | 10,024 |
| Office Equipment | 25,392,176 | 1,985,445 | - | - | 3,740,395 | 23,637,226 | 30% | 21,603,088 | 2,318,830 | 2,961,991 | 2,958,881 | 20,943,838 | 2,693,388 |
| Furniture & Fixture | 7,719,663 | 388,333 | - | - | - | 8,107,996 | 10% | 6,229,105 | 1,277,080 | - | - | 7,506,185 | 601,811 |
| Resource Materials | 198,893 | - | - | - | - | 198,893 | 30% | 198,891 | - | - | - | 198,891 | 2 |
| Leasehold Improvement | 4,872,180 | - | - | - | 165,922 | 4,872,180 | 20% | 3,876,248 | 971,783 | - | 165,922 | 4,848,031 | 24,149 |
| Vehicle | 165,922 | - | - | - | - | - | 20% | 134,027 | 31,895 | - | - | - | - |
| Total as on 30.06.20 | 45,204,317 | 2,373,778 | 3,304,934 | - | 3,906,317 | 43,671,780 | | 38,880,847 | 4,605,559 | 6,266,871 | 3,124,803 | 40,342,406 | 3,329,375 |
| Total as on 30.06.19 | 44,102,174 | 1,102,143 | - | - | - | 45,204,317 | | 31,224,350 | 7,624,817 | - | - | 38,849,167 | 6,355,151 |

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/Writ ten Off | Net Accumulated Amortization |
| Software/Contents/Apps | 3,764,694 | - | 5,338,422 | - | - | 3,764,694 | 10% | 1,926,388 | 375,381 | - | - | 2,301,769 | 1,462,925 |
| Patent & Trade Mark | 59,800 | - | - | - | - | 59,800 | 10% | 59,797 | - | 2,668,788 | - | 59,797 | 3 |
| Total as on 30.06.20 | 3,824,494 | - | 5,338,422 | - | - | 3,824,494 | | 1,986,185 | 375,381 | 2,668,788 | - | 2,361,566 | 1,462,928 |



