

**D.Net  
Consolidated Accounts**

**Auditors' Report & Financial Statements  
For the year ended June 30, 2009**

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**A. Qasem & Co.**  
Chartered Accountants

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★ Since 1953 ★

# A. Qasem & Co.

Chartered Accountants

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## Auditors' Report

We have audited the accompanying Balance Sheet of **D.Net** as at June 30, 2009 and the related Statement of Income and Expenditure and Statement of Receipts and Payments for the year then ended. The preparation of these financial statements is the responsibility of D.Net management. Our responsibility is to express an independent opinion on these financial statements based on our audit.

### Scope

We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### Opinion:

In our opinion, the financial statements as referred to above, prepared in accordance with Bangladesh Accounting Standards (BAS) in all material respects, give a true and fair view of the state of D.Net affairs as of June 30, 2009 and of the results of its operations for the year then ended.

We also report that:

- (a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- (b) in our opinion, proper books of account have been kept by D.Net so far as it appeared from our examination of those books;
- (c) the financial statements dealt with by the report are in agreement with the books of account.

Dated, Dhaka  
May 19, 2010

(A. Qasem & Co.)  
Chartered Accountants

**D.Net**  
**Consolidated Balance Sheet**  
**As at June 30, 2009**

	Notes	Amount in Taka	
		At June 30 2009	At June 30 2008
<b>ASSETS</b>			
<b>Non-current Assets</b>			
		<b>4,081,601</b>	<b>5,922,526</b>
Property, Plant & Equipment (At cost less accumulated depreciation)	4	2,596,936	5,922,526
Investment		1,304,665	-
Intangible Assets		180,000	-
<b>Current Assets</b>			
		<b>8,168,027</b>	<b>20,333,263</b>
Accounts Receivable	5	2,175,300	13,236,105
Advance and Prepayments	6	574,985	513,222
Advance Fund to PNGO	7	912,062	1,780,211
Personal loan to Staff	8	79,536	41,000
Cash and Bank Balance	9	4,426,144	4,762,725
<b>Current Liabilities</b>			
		<b>4,220,007</b>	<b>3,442,649</b>
Accounts Payable	10	916,192	3,318,644
Provision for Expenses	11	140,375	124,005
Grant in Advance	12	3,163,440	-
<b>Net Current Assets</b>		<b>3,948,020</b>	<b>16,890,614</b>
<b>Net Assets</b>		<b>8,029,621</b>	<b>22,813,140</b>
<b>Financed By</b>			
Fund Account	13	7,299,475	22,195,441
Loan & Advance	14	-	(50,000)
Bank Loan	15	730,147	150,000
Inter project Loan	16	-	517,699
		<b>8,029,621</b>	<b>22,813,140</b>

The annexed notes form an integral part of the Balance Sheet.



**Chairman of Governing Body**



**Executive Director/Member Secretary of  
Governing Body**

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



**(A. Qasem & Co.)**  
Chartered Accountants

Dated, Dhaka  
May 19, 2010

D.Net

**Consolidated Statement of Income and Expenditure**  
**For the year ended June 30, 2009**

	Notes	Amount in Taka	
		Year to June 30	
		2009	2008
<b>INCOME: A</b>			
Foreign grants/Donation	17	7,895,048	19,779,634
Local grants/Donation	18	20,335,645	27,403,778
Contribution/Overhead	19	6,918,878	-
Foreign grant received by mother a/c		-	12,382,224
Service Income	20	3,083,483	7,347,378
Sales	21	442,167	538,950
Registration and Subscription fees		10,000	-
Bank Interest	22	608,045	317,053
Fund Transfer		-	624,792
Miscellaneous Income		12,703	1,283,153
<b>Total Income</b>		<b>39,305,970</b>	<b>69,676,962</b>
<b>EXPENDITURE: B</b>			
Salaries/allowances	23	16,507,744	13,086,732
Salaries/allowances-PNGO	24	2,214,849	2,338,849
Honorarium	25	4,632,150	4,126,647
Office Rent	26	1,418,310	1,660,900
Stationery	27	723,139	888,301
Printing and Publication	28	2,585,298	1,692,057
Internet and Communications	29	1,299,975	1,576,792
Postal Charges & Courier		26,822	-
Repair & Maintenance	30	707,550	684,802
Local Conveyance	31	113,003	53,288
Traveling Allowance/ Daily Allowance	32	2,967,744	1,755,220
Utilities		454,076	502,912
Seminers,workshops,meetings & cultural functions	33	2,529,328	5,794,017
Audit & Professional fees	34	251,193	78,150
Training expenses	35	2,173,108	1,727,621
Research expenses	36	916,319	1,585,571
Staff training & development		37,550	32,840
Contribution/Donation/Overhead	37	5,536,206	502,120
Bank charges	38	122,510	200,235
Office Equipment	39	298,138	24,427
Computer & Peripherals	41	2,214,584	3,268,319
Registration and Subscription fees		85,887	63,901

	Notes	Amount in Taka	
		Year to June 30	
		2009	2008
Entertainment/refreshment		85,320	265,198
Generator Fuel		136,056	55,310
Advertisement		106,225	63,654
Audio Visual Materials		13,225	161,995
Website Development and Maintenance		126,895	22,263
Medical expenses		351	14,700
News papers & Periodicals		16,353	15,588
Depreciation		2,898,598	2,717,750
General office expenses		-	140,145
Foreign grant transfer to project		-	12,382,274
Local Grants Transfer		-	1,600,778
Contingencies/ Relief/ SIDR		-	831,109
Miscellaneous	40	287,234	29,000
Books		-	3,827
Furniture & Fixture		20,500	26,820
Resource Material		9,975	-
Bad Debts		170,623	-
Bank Loan Interest		211,317	-
		<b>51,898,155</b>	<b>59,974,112</b>
<b>Excess of income over expenditure (A-B)</b>		<b>(12,592,185)</b>	<b>9,702,850</b>
<b>Grand Total</b>		<b>39,305,970</b>	<b>69,676,962</b>

The annexed notes form an integral part of the Statement of Income and Expenditure.

  
Chairman of Governing Body

  
Executive Director/Member  
Secretary of Governing Body

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

Dated, Dhaka  
May 19, 2010

  
(A. Qasem & Co.)  
Chartered Accountants

**D.Net**  
**Consolidated Statement of Receipts and Payments**  
**For the year ended June 30, 2009**

	Amount in Taka	
	2009	2008
<b>RECEIPTS</b>		
Opening Cash and Bank Balance	4,636,700	8,628,351
Opening Fund Advance PNGO-Project Income	1,773,219	4,661,817
Foreign Grants/Donation	13,621,895	25,308,116
Local Grants/Donation	24,275,905	24,425,552
Sales	442,167	162,849
Reimbursement/ Expenses Refund	-	7,576,941
Miscellaneous Income	12,703	1,245,153
Fund Transfer	-	2,705,340
Staff advance, staff loan realised	-	140,489
Inter Project Loan	1,550,051	5,460,834
Bank Interest	608,046	317,053
Bank Loan	916,098	900,000
Advance to staff	596,987	-
Receipts against Accounts Receivable	5,170,690	-
Loan and Advance- Assets	50,000	-
VAT & Tax collections	29,235	-
Contribution/ Overhead	1,554,470	-
Service Income	1,893,687	-
Registration and Subscription fees	10,000	-
	<b>57,141,853</b>	<b>81,532,495</b>

	Amount in Taka	
	2009	2008
<b>PAYMENTS</b>		
Salaries/ Allowances	16,612,299	18,290,291
Salaries/ Allowances-PO	1,547,968	2,338,849
Honorarium	4,013,036	3,899,069
Office Rent	1,517,250	2,609,900
Stationary	734,690	920,864
Printing and Publication	2,292,357	1,581,348
Internet & Communications	1,117,674	2,114,538
News papers & periodicals	16,353	15,588
Repair & maintenance	605,225	686,817
Office General Expenses	687,555	868,741
Local conveyance	72,440	53,288
Traveling Allowance/ Daily Allowance	2,910,151	1,777,683
Entertainment/ Refreshment	76,700	265,198
Seminars, Workshops, Meetings and Cultural Functions	2,739,793	5,833,849
Domain Registration	83,886	22,263
Advertisement	102,847	58,115
Training expenses	2,205,244	1,856,481
Research Expense	655,742	407,271
Medical Support to Staff	351	14,700
Registration and Subscription fees	108,150	73,901
Bank charges	131,445	200,236
Legal fees	-	14,250
Audit Fees	70,357	75,675
Audio Visual Materials	13,225	160,870
Fund Transfer	-	1,427,167
Contribution/ Overhead	1,307,490	424,573
Contingencies	-	195,444
Loan and advance	2,492,996	24,000
Inter Project Loan- Assets	438,300	5,460,834
Bank Loan (repayment)	-	1,250,000
Staff Personal Loan	-	41,000
Advance to Staff	65,301	180,947
Fund advance	-	1,112,398
Computer & peripherals	2,207,239	6,141,196
Office Equipment	355,057	1,383,171
Books	-	16,275
Furniture & Fixture	21,377	331,968

	Amount in Taka	
	2009	2008
Local Grants/Donation	-	1,343,600
Foreign Grants/Donation-Transfer	-	12,382,274
Insurance premium	6,840	-
Resource Material- Expenses	9,976	-
Computer & Peripherals- Assets	431,126	-
Office Equipment-Assets	262,079	-
Furniture & Fixture- Assets	205	-
Bank Loan Interest	211,318	-
Investment	800,000	-
VAT and Tax Paid	173,160	279,473
Bank Loan	185,950	-
Paid against Accounts Payable	3,494,496	-
Loan and Advance Paid	215,238	-
Inter Project Loan Paid	1,458,450	-
Miscellaneous-Expenses	264,373	635,665
	<b>52,715,709</b>	<b>76,769,770</b>
<b>Closing Balance</b>	<b>4,426,144</b>	<b>4,762,725</b>
Cash in hand	11,256	18,288
Cash at Bank	4,414,888	4,744,437
<b>Grand Total</b>	<b>57,141,853</b>	<b>81,532,495</b>

The annexed notes form an integral part of the Statement of Receipts and Payments.

  
Chairman of Governing Body

  
Executive Director/  
Member Secretary of Governing Body

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

Dated, Dhaka  
May 19, 2010

  
(A. Qasem & Co.)  
Chartered Accountants



## D. Net

### Notes to the Financial Statements As at and for the year ended June 30, 2009

#### 1 Background

*D.Net*, a non profit and Non Government Organization was established as a Research Institute under the Registration # S- 2601(14)/2001 dated August 08, 2001 from the Registrar of the Joint Stock Companies, Bangladesh. This is also registered with NGO Affairs Bureau, Bangladesh vide registration No # 1918, dated April 07, 2004.

#### 2 Objectives of the Organization

The main activities of the organization are ipso facto, to promote information and communication technology in Economic Development of the country.

#### 3 Accounting Policies

##### 3.1 Basis of preparation of Financial Statements

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

##### 3.2 Property, Plant & Equipment and Depreciation

**Property, Plant and Equipment:** Property, Plant and Equipment are shown at cost less accumulated depreciation.

**Depreciation:** Depreciation on fixed assets is 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 of 2009, Para-2.3 (c,d) and Page-39. Depreciation was charged on items from the purchase date.

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

Name of the Assets	Rate of Depreciation
Furniture & Fixture	20%
Office Equipment	30%
Computer & Peripherals	30%
Research Materials (Books)	10%
Vehicle	20%
Building	10%

##### 3.3 Accounting for Grants

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

##### 3.4 General

Figures in the annexed Financial Statements and Notes have been rounded off to the nearest Taka.

Wherever considered necessary, previous year's figures have been rearranged for the purpose of comparison.

Note-4: Property, Plant & Equipment

Particulars	COST					DEPRECIATION					Written Down Value as	
	Opening balance	Addition for the year	Transfer from other Project	Disposal/Adj during the year	Closing Balance	Rate Dep.	Opening Balance	Transfer from other project	Charges for the year	Disposal/Adj during the year		Closing Balance
Furniture & Fixture	2,384,561.00	-	43,930.00	255,668.00	2,172,822.00	20%	955,525.00	28,648.00	444,309.23	73,117.00	1,353,365.23	819,456.77
Office Equipment	3,445,865.00	196,166.00	317,549.00	940,641.00	3,018,939.00	30%	1,927,705.40	287,643.70	973,132.57	607,979.70	2,580,501.97	438,437.03
Computer & Peripherals	5,335,233.00	245,258.00	1,362,483.00	1,989,731.00	4,953,243.00	30%	2,536,885.30	1,203,114.20	1,459,097.80	1,428,522.20	3,770,575.10	1,182,667.90
Research Materials	217,049.30	1,450.00	125,016.00	125,016.00	218,499.30	10%	40,066.63	19,238.40	22,056.26	19,238.40	62,124.89	156,374.41
<b>Total as on 30.06.09</b>	<b>11,382,708.30</b>	<b>442,874.00</b>	<b>1,848,976.00</b>	<b>3,311,057.00</b>	<b>10,363,503.30</b>		<b>5,460,182.33</b>	<b>1,536,644.30</b>	<b>2,898,597.86</b>	<b>2,128,857.30</b>	<b>7,766,567.19</b>	<b>2,596,936.11</b>
<b>Total as on 30.06.08</b>	<b>6,951,475</b>	<b>4,600,004</b>	<b>(132,890)</b>	<b>35,791</b>	<b>11,382,708</b>		<b>2,767,245</b>	<b>10,979</b>	<b>2,717,750</b>	<b>35,791</b>	<b>5,460,182</b>	<b>5,922,526</b>

		As at June 30	
		2009	2008
		Taka	Taka
<b>5</b>	<b>Accounts Receivable</b>		
	Opening Balance	13,236,105	81,000
	Add: Addition made during the year	1,917,096	29,388,529
		15,153,201	29,469,529
	Less: Transfer Advance Office Rent to Advance & Prepayment	24,000	-
	Less: Realized during the year	13,001,901	16,233,424
	Closing Balance	2,175,300	13,236,105
	The above balance made up as follows:		
	D.Net-Core	151,180	95,200
	D.Net-Research & Program	580,908	2,415,561
	D.Net-Research	-	270,000
	D.Net-KMD	88,000	1,875,836
	Network Startup Mission 2011	882,836	5,399,961
	Computer Literacy Program	-	1,263,620
	Computer Teaches Everyday English	-	323,513
	D.Net-MCC	-	308,400
	CLP Bangladesh	-	623,990
	Knowledge Production & Distribution	62,350	660,024
	Pallitathya Bikash	469	-
	Impact of Public Access to ICT	409,557	-
		2,175,300	13,236,105
<b>6</b>	<b>Advance &amp; Prepayments</b>		
	Opening Balance	513,222	440,062
	Add: Transfer from Loan & Advance Credit Balance	50,000	-
	Add: Transfer from Accounts Receivable (Advance Office Rent)	24,000	-
	Add: Addition made during the year	5,462,829	180,947
		6,050,051	621,009
	Less: Adjusted made during the year	5,475,066	107,787
		574,985	513,222
	The above balance made up as follows:		
	D.Net-Core	409,785	376,007
	D.Net-CLICK	-	14,000
	Network Startup Mission 2011	6,464	14,000
	Computer Literacy Program	45,386	61,943
	D.Net-EPTIALI Abolombon-II	77,400	30
	CLP Bangladesh	-	47,242
	D.Net-Research & Program	15,975	-
	D.Net-BORN	3,422	-
	Pallitathya Bikash	6,000	-
	Computer Teaches Everyday English	1,045	-
	Gunijon	143	-
	Impact of Public Access to ICT	2,039	-
	Technology for Woman	2,715	-
	D.Net-KMD	1,929	-
	Knowledge Production & Distribution	507	-
	D.Net-MCC	1,609	-
	D.Net Development Fund	263	-
	D.Net-Mother	302	-
		574,985	513,222

	As at June 30	
	2009 Taka	2008 Taka
<b>7 Advance Fund to PNGO</b>		
Opening Balance	1,780,211	667,813
Add: Addition made during the year	2,481,663	1,780,211
	<u>4,261,874</u>	<u>2,448,024</u>
Less: Realised made during the year	3,349,812	667,813
Closing Balance	<u>912,062</u>	<u>1,780,211</u>
The above balance made up as follows:		
D.Net-CLICK	-	802,115
D.Net-EPTIALI Abolombon-II	912,062	978,096
	<u>912,062</u>	<u>1,780,211</u>
<b>8 Personal loan to Staff</b>		
Opening Balance	41,000	23,500
Add: Addition made during the year	70,536	65,000
	<u>111,536</u>	<u>88,500</u>
Less: Realised made during the year	32,000	47,500
Closing Balance	<u>79,536</u>	<u>41,000</u>
The above balance made up as follows:		
Mr. Mynul Islam	-	-
Mr. Abdul Hannan	-	-
Mr. Golam Sarwar	-	10,000
Mr. Shuvo Ahmed	-	12,000
Mr. Panjab Ali	9,000	10,000
Mr. Faiz Khan	-	5,000
Mr. Wazid Ali	-	4,000
Mr. atiqur Rahman	35,000	-
Mr. Khairuzzaman	35,536	-
	<u>79,536</u>	<u>41,000</u>
<b>9 Cash and Bank Balance</b>		
Cash in Hand (Note: 6.1)	11,256	18,288
Cash at Bank (Note: 6.2)	4,414,888	4,744,437
	<u>4,426,144</u>	<u>4,762,725</u>
<b>9.1 Cash in Hand</b>		
D.Net-Core	3,021	830
D.Net-Mother	11	11
D.Net-CLICK	-	1,147
D.Net-Research & Program	-	963
D.Net-Research	-	2,946
D.Net-KMD	433	2,534
Network Startup Mission 2011	4,455	414
Computer Literacy Program	-	330
D.Net-MCC	2,018	1,871
Knowledge Production & Distribution	-	3,910
D.Net-EPTIALI Abolombon-II	-	1,477
CLP Bangladesh	-	1,855
Gunijon	18	-
D.Net-BORN	1,300	-
	<u>11,256</u>	<u>18,288</u>

			As at June 30	
			2009	2008
			Taka	Taka
<b>9.2 Cash at Bank</b>	<b>A/C.NO-</b>	<b>Name of Bank</b>		
D.Net-Core	13100000153	Southeast Bank Ltd STD A/C	-	305,645
	148.120.380	Dutch Bangla Bank Ltd.STD A/C	66,941	-
Technology for Woman	13100000351	Southeast Bank Ltd	77,605	638,308
D.Net-Mother	12100014377	Mercantile Bank Ltd	1,789	153
D.Net Development Fund	13100000147	Southeast Bank Ltd	-	43,703
	148.120.413	Dutch Bangla Bank Ltd.STD A/C	43,285	-
D.Net-CLICK	13100000176	Southeast Bank Ltd STD A/C	-	450,721
D.Net-Research & Program	13100000343	Southeast Bank Ltd	-	209,843
	148.120.342	Dutch Bangla Bank Ltd.STD A/C	2,033,408	-
D.Net-Research	13100000251	Southeast Bank Ltd	-	42,468
D.Net-KMD	13100000268	Southeast Bank Ltd	-	8,549
	148.120.392	Dutch Bangla Bank Ltd.STD A/C	13,757	-
Bangladesh Telecentre Network	13100000182	Southeast Bank Ltd	-	126,026
D.Net-BORN	13100001066	Mercantile Bank Ltd	-	21,163
	148.120.425	Dutch Bangla Bank Ltd.STD A/C	66,991	-
Network Startup Mission 2011	13100001193	Mercantile Bank Ltd	145,040	567,569
D.Net-Gunijon	13100001043	Mercantile Bank Ltd	-	3,763
	148.120.366	Dutch Bangla Bank Ltd.STD A/C	12,238	-
Computer Literacy Program	131000947	Mercantile Bank Ltd	-	1,476,804
	148.120.330	Dutch Bangla Bank Ltd.STD A/C	13,344	-
D.Net-Program	13100000245	Southeast Bank Ltd	-	16,772
Computer Teaches Everyday En	13100000297	Southeast Bank Ltd	-	112,518
	148.120.401	Dutch Bangla Bank Ltd.STD A/C	39,497	-
Impact of Public Access to ICT	13100000441	Southeast Bank Ltd	-	100,810
	148.120.354	Dutch Bangla Bank Ltd.STD A/C	8,239	-
D.Net-MCC	13100000239	Southeast Bank Ltd	9,265	37,729
Knowledge Production & Distribu	13100000366	Southeast Bank Ltd	-	213,511
	148.120.437	Dutch Bangla Bank Ltd.STD A/C	4,784	-
D.Net-EPTIALI Abolombon-II	13100000130	Southeast Bank Ltd STD A/C	-	297,643
	148.120.378	Dutch Bangla Bank Ltd.STD A/C	1,609,193	-
CLP Bangladesh	13100000372	Southeast Bank Ltd	-	70,741
Pallitathya Bikash	13100000161	Southeast Bank Ltd STD A/C	254,684	-
Teletathya	148.120.600	Dutch Bangla Bank Ltd.STD A/C	14,828	-
			<u>4,414,888</u>	<u>4,744,437</u>
<b>10 Accounts Payable</b>				
Accounts Payable	Note:10.1		863,982	3,070,902
VAT & Tax Payable	Note:10.2		52,210	247,742
			<u>916,192</u>	<u>3,318,644</u>
<b>10.1 Accounts Payable</b>				
Opening Balance			3,070,902	181,000
Add: Addition made during the year			1,709,630	3,070,902
			4,780,532	3,251,902
Less: Payment made during the year			3,916,550	181,000
			<u>863,982</u>	<u>3,070,902</u>

	<u>As at June 30</u>	
	<u>2009</u>	<u>2008</u>
	Taka	Taka
The above balance made up as follows:		
D.Net-Core	176,535	740,558
D.Net-Research	-	357,051
Computer Literacy Program	191,308	85,169
Knowledge Production & Distribution	-	246,750
CLP Bangladesh	-	109,474
Computer Teaches Everyday English	10,000	353,600
Network Startup Mission 2011	40,000	1,178,300
D.Net-KMD	144,050	-
D.Net-Research & Program	102,089	-
Impact of Public Access to ICT	200,000	-
	<u>863,982</u>	<u>3,070,902</u>
<b>10.2 VAT &amp; Tax Payable</b>		
Opening Balance	247,742	98,473
Add: Addition made during the year	<u>770,265</u>	<u>247,742</u>
	1,018,007	346,215
Less: Payment made during the year	<u>965,797</u>	<u>98,473</u>
	<u>52,210</u>	<u>247,742</u>
The above balance made up as follows:		
D.Net-Core	20,679	131,823
Technology for Woman	-	31,720
D.Net-Program	-	20,413
D.Net-KMD	28,564	22,780
D.Net-MCC	-	3,436
Knowledge Production & Distribution	-	1,634
Computer Literacy Program	-	2,203
CLP Bangladesh	-	1,562
Computer Teaches Everyday English	-	1,416
Network Startup Mission 2011	930	26,319
Gunijon	-	4,436
D.Net-BORN	338	-
D.Net-Research & Program	1,699	-
	<u>52,210</u>	<u>247,742</u>
<b>11 Provision for Expenses</b>		
Opening Balance	124,005	141,234
Add: Addition made during the year	<u>140,375</u>	<u>124,005</u>
	264,380	265,239
Less: Payment made during the year	<u>124,005</u>	<u>141,234</u>
	<u>140,375</u>	<u>124,005</u>
The above balance made up as follows:		
D.Net. Core	140,375	124,005
	<u>140,375</u>	<u>124,005</u>
<b>12 Grant in Advance</b>		
Opening Balance	-	-
Add: Received during the year	-	-
Foreign Grant	2,323,194	-
local Grant	<u>840,246</u>	-
	3,163,440	-
Less: Payment made during the year	<u>-</u>	<u>-</u>
	<u>3,163,440</u>	<u>-</u>

	As at June 30	
	2009 Taka	2008 Taka
The above balance break up as follows:		
D.Net-EPTIALI Abolombon-II	776,988	-
D.Net-Research & Program	1,920,081	-
D.Net-BORN	50,212	-
Impact of Public Access to ICT	403,113	-
Gunijon	13,047	-
	<u>3,163,440</u>	<u>-</u>

### 13 Fund Account

Opening Balance	22,195,441	12,636,550
Add: Prior years adjustment (Fixed assets cost value)	-	(132,980)
Less: Prior years adjustment (Fixed assets depreciation value)	-	10,979
Less: BTN Project closed and form a new office	126,026	
Less: Network Startup Mission 2011 Fised Assets Transfer to BTN Office	1,150,160	
Less: Fund Advance of PNGO adjusted from Abolombon II	6,992	
Less: Grant Receivable not received of Research & Program & KMD	1,020,604	
Add/Less: Balance of income expenditure Statement	(12,592,185)	9,702,850
<b>Closing Balance</b>	<u><b>7,299,475</b></u>	<u><b>22,195,441</b></u>

The above balance break up as follows:

D.Net-Core	890,786	2,038,186
Technology for Woman	80,320	606,588
D.Net-BORN	21,163	21,163
D.Net-Research & Program	473,906	2,678,344
D.Net-Research	-	(39,245)
D.Net-Program	-	(3,641)
D.Net-KMD	369,074	2,001,280
D.Net-Mother	2,102	164
D.Net Development Fund	43,548	42,703
D.Net-MCC	1,348,893	372,495
Knowledge Production & Distribution	(93,999)	340,761
Computer Literacy Program	(12,577)	3,063,775
CLP Bangladesh	-	683,092
Computer Teaches Everyday English	30,542	261,014
Bangladesh Telecentre Network	-	126,026
D.Net-EPTIALI Abolombon-II	2,919,499	2,926,491
Impact of Public Access to ICT	(49,190)	(49,190)
D.Net-CLICK	-	1,443,964
Network Startup Mission 2011	997,865	5,621,333
Gunijon	1,562	1,562
Pallitathya Bikash	261,153	58,576
Teletathya	14,828	-
	<u><b>7,299,475</b></u>	<u><b>22,195,440</b></u>

	As at June 30	
	2009 Taka	2008 Taka
<b>14 Loan &amp; Advances</b>		
Opening Balance	(50,000)	(50,000)
Add: Addition made during the year	-	-
	<u>(50,000)</u>	<u>(50,000)</u>
Less: Transfer to Advance & Prepayments	(50,000)	-
	<u>-</u>	<u>(50,000)</u>
The above balance break up as follows:		
	-	(50,000)
	<u>-</u>	<u>(50,000)</u>
<b>15 Bank Loan</b>		
Opening Balance	150,000	500,000
Add: Taken during the year	766,097	900,000
	<u>916,097</u>	<u>1,400,000</u>
Less: Payment made during the year	185,950	1,250,000
	<u>730,147</u>	<u>150,000</u>
The above balance break up as follows		
DBBL, Ring Road Branch	730,147	-
Southeast bank, Shyamoli Br.	-	150,000
	<u>730,147</u>	<u>150,000</u>
<b>16 Inter project Loan</b>		
Opening Balance	517,699	517,699
Add: Received during the year	257,692	5,460,834
	<u>775,391</u>	<u>5,978,533</u>
Less: Payment made during the year	775,391	5,460,834
	<u>-</u>	<u>517,699</u>



		Year to June 30	
		2009	2008
		Taka	Taka
<b>17 Foreign Grants /Donation</b>			
<u>Name of Project/Programme:</u>	<u>Donor</u>		
D.Net-Core	Tele Center Ref: Service UGANDA	-	279,775
	GKP South Asia Regional Meeting	-	164,979
	SIDR	-	545,200
	GKP Resource Mobilization	-	84,239
D.Net-Research	GKP South Asia Hand Book on ICT4D	-	565,310
Computer Teaches Everyday English	Volunteers Association For Bangladesh	34,800	683,400
Computer Literacy Program	Volunteers Association For Bangladesh	2,006,811	7,067,210
Network Startup Mission 2011		-	10,058,981
D.Net-Research & Program	International Development Research Centre & United Way International, USA	505,819	-
Impact of Public Access to ICT Technology for Woman	International Development Research Centre	4,856,546	-
	CIDA	491,072	-
D.Net-Pallitathya	International Development Research Centre	-	330,540
		<u>7,895,048</u>	<u>19,779,634</u>
<b>18 Local Grants /Donation</b>			
<u>Name of Project/Programme:</u>	<u>Donor</u>		
D.Net-Core	Staff Donation	78,839	1,592,727
Computer Literacy Program	Mr. Arustu Khan	325,052	100,000
D.Net-EPTIALI Abolombon-II	Manusher Janno Foundation (MJF)	16,581,190	12,805,755
D.Net-Research & Program		1,619,781	-
Technology for Woman	CIDA	-	736,608
CLP Bangladesh	Bank Asia & Hossain Trust	-	1,009,900
D.Net-BORN	Oxfam 2009, DFID 2008	309,788	65,000
D.Net-KMD	Brac University, Kamal Hossain Associate	90,950	4,425,170
D.Net-MCC		72,204	2,344,598
Computer Teaches Everyday English		-	-
Knowledge Production & Distribution	Research & Programme & Staff Donation	25,000	61,098
D.Net-Mother		-	-
Bangladesh Telecentre Network	Sponsorship Money	-	3,958,076
Pallitathya Bikash		947,285	-
D.Net-Research		41,102	-
D.Net-Program		4,000	-
Gunijon	D.Net Staff & D.Net	240,453	304,846
		20,335,645	27,403,778
Add. Receivable during the year		-	-
		<u>20,335,645</u>	<u>27,403,778</u>
<b>19 Contribution/ Overhead (Income)</b>			
<u>Name of Project/Programme:</u>			
D.Net-Core		3,919,308	-
D.Net-Research & Program		662,115	-
D.Net-Pallitathya		1,792,805	-
D.Net-KMD		43,009	-
Pallitathya Bikash		180	-
D.Net-Research		39,245	-
D.Net Development Fund		1,000	-
Gunijon		461,217	-
		<u>6,918,878</u>	<u>-</u>

	Year to June 30	
	2009	2008
	Taka	Taka
<b>20 Service Income</b>		
D.Net-Core	995,177	2,533,716
D.Net Development Fund	-	-
D.Net-BORN	-	117,524
D.Net-Research & Program	-	3,789,870
D.Net-Research	10,000	600,000
D.Net-MCC	1,757,801	182,466
D.Net-Program	-	123,802
Teletathya	15,000	-
Knowledge Production & Distribution	98,450	-
Pallitathya Bikash	207,055	-
	<b>3,083,483</b>	<b>7,347,378</b>
<b>21 Sales</b>		
Pallitathya Bikash	52,360	-
D.Net-BORN	1,000	-
D.Net-Core	-	52,241
D.Net-MCC	20,000	30,959
Knowledge Production & Distribution	177,022	412,905
D.Net-KMD	152,350	-
Computer Literacy Program	6,355	39,495
Gunijon	33,080	3,350
	<b>442,167</b>	<b>538,950</b>
<b>22 Bank Interest :</b>		
Project/ Program:		
D.Net-Core	25,151	18,509
D.Net-Research	6,746	2,431
D.Net-Program	1,227	772
D.Net-KMD	19,295	937
D.Net Development Fund	2,633	1,209
D.Net-MCC	16,088	7,060
D.Net-Mother	3,571	-
Computer Literacy Program	42,734	5,535
Computer Teaches Everyday English	10,451	329
Bangladesh Telecentre Network	-	3,843
D.Net-EPTIALI Abolombon-II	161,200	117,179
D Net-Pallitathya	-	-
Pallitathya Bikash	12,467	-
D.Net-Research & Program	51,453	-
D.Net-CLICK	76,404	157,513
Gunijon	1,434	-
D.Net-BORN	4,336	1,735
Impact of Public Access to ICT	20,391	-
Network Startup Mission 2011	120,296	-
Technology for Woman	27,150	-
Knowledge Production & Distribution	5,019	-
	<b>608,045</b>	<b>317,053</b>

	Year to June 30	
	2009	2008
	Taka	Taka
<b>23 Salaries &amp; Allowances</b>		
D.Net-Core	809,560	998,174
Technology for Woman	260,000	130,000
D.Net-BORN	172,258	150,760
D.Net-Research & Program	2,274,828	346,785
Knowledge Production & Distribution	135,781	18,194
D.Net-Research	-	512,886
D.Net-Program	-	54,693
D.Net-KMD	1,166,041	1,570,546
D.Net-MCC	300,482	860,819
Computer Literacy Program	1,220,240	1,008,319
Computer Teaches Everyday English	-	244,800
D.Net-EPTIALI Abolombon-II	6,374,948	5,779,453
Pallitathya Bikash	209,358	-
D.Net-CLICK	-	710,157
Network Startup Mission 2011	848,973	-
Gunijon	316,880	573,275
Impact of Public Access to ICT	2,418,395	127,871
	<b>16,507,744</b>	<b>13,086,732</b>
<b>24 Salaries / Allowances-PO</b>		
D.Net-EPTIALI Abolombon-II	1,547,968	863,730
D.Net-CLICK	666,881	1,475,119
	<b>2,214,849</b>	<b>2,338,849</b>
<b>25 Honorarium :</b>		
D.Net-Core	83,400	-
D.Net-Research & Program	476,855	308,378
D.Net-Research	-	86,413
D.Net-KMD	10,000	444,025
D.Net-MCC	300,442	195,000
D.Net-BORN	60,000	-
Bangladesh Telecentre Network	-	236,965
Computer Literacy Program	1,021,745	466,000
Computer Teaches Everyday English	-	772,995
D.Net-EPTIALI Abolombon-II	1,556,000	-
Gunijon	222,899	-
Impact of Public Access to ICT	171,600	-
D.Net-CLICK	350,000	40,800
Pallitathya Bikash	204,209	1,484,541
Technology for Woman	175,000	91,530
	<b>4,632,150</b>	<b>4,126,647</b>

	Year to June 30	
	2009 Taka	2008 Taka
<b>26 Office Rent</b>		
D.Net-Core	316,100	73,000
D.Net-KMD	39,000	195,000
Computer Literacy Program	65,000	48,000
D.Net-EPTIALI Abolombon-II	622,080	648,000
Computer Teaches Everyday English Pallitathya Bikash	-	34,000
Network Startup Mission 2011	36,800	-
D.Net-CLICK	80,000	116,000
D.Net-Research & Program	122,150	546,900
Impact of Public Access to ICT	10,000	-
D.Net-MCC	93,180	-
	34,000	-
	<b>1,418,310</b>	<b>1,660,900</b>
<b>27 Stationary :</b>		
D.Net-Core	7,831	89,229
D.Net-Research & Program	30,334	9,542
D.Net-Research	-	96,766
Computer Literacy Program	20,284	-
D.Net-KMD	42,137	81,570
D.Net-EPTIALI Abolombon-II	333,261	245,930
D.Net-MCC	13,566	36,404
D.Net-CLICK	78,183	239,407
Impact of Public Access to ICT	-	390
Network Startup Mission 2011	26,794	86,873
Pallitathya Bikash	17,090	-
Gunijon	6,245	-
Impact of Public Access to ICT	143,593	-
CLP Bangladesh	-	690
Gunijon	-	1,500
Knowledge Production & Distribution	2,346	-
D.Net-BORN	1,475	-
	<b>723,139</b>	<b>888,301</b>
<b>28 Printing and Publication</b>		
D.Net-Core	81,227	164,515
Computer Literacy Program	54,034	38,838
D.Net-Research & Program	216,864	3,048
D.Net-Research	-	351,051
D.Net-EPTIALI Abolombon-II	602,435	149,050
Pallitathya Bikash	14,500	-
D.Net-MCC	8,812	57,964
D.Net-CLICK	44,375	340,607
Knowledge Production & Distribution	382,887	163,028
Bangladesh Telecentre Network	-	381,786
Network Startup Mission 2011	600,244	15,440
CLP Bangladesh	-	3,900
Gunijon	57,950	22,830
D.Net-BORN	8,190	-
Computer Teaches Everyday English	185,100	-
D.Net-KMD	30,180	-
Technology for Woman	298,500	-
	<b>2,585,298</b>	<b>1,692,057</b>

	Year to June 30	
	2009	2008
	Taka	Taka
<b>29 Internet and Communications</b>		
D.Net-Core	-	636,912
D.Net-Research & Program	16,590	160
D. Net-Research	-	1,518
D.Net-KMD	27,364	90,716
Computer Literacy Program	245,836	142,181
D.Net-EPTIALI Abolombon-II	663,717	441,573
D.Net-CLICK	61,700	157,300
D.Net-MCC	524	1,080
Bangladesh Telecentre Network	-	53,210
Network Startup Mission 2011	93,629	43,857
CLP Bangladesh	-	8,045
Pallitathya Bikash	13,561	-
Gunijon	4,598	240
D.Net-BORN	1,909	-
Impact of Public Access to ICT	126,750	-
Computer Teaches Everyday English	9,060	-
Technology for Woman	26,767	-
Knowledge Production & Distribution	7,970	-
	<b>1,299,975</b>	<b>1,576,792</b>
<b>30 Repairs &amp; Maintenance :</b>		
D.Net-Core	199,450	327,718
D.Net-MCC	2,677	1,624
Computer Literacy Program	305,067	279,698
Network Startup Mission 2011	89,499	75,762
D.Net-EPTIALI Abolombon-II	69,422	-
D.Net-Research & Program	5,470	-
D.Net-BORN	335	-
Gunijon	430	-
Pallitathya Bikash	31,650	-
Knowledge Production & Distribution	3,550	-
	<b>707,550</b>	<b>684,802</b>
<b>31 Local conveyance</b>		
D.Net-Core	26,773	16,508
D.Net-BORN	5,572	1,212
D.Net-Research & Program	13,878	2,913
D.Net-Research	-	3,056
D.Net-KMD	4,253	3,457
D.Net-MCC	4,568	1,795
Technology for Woman	3,104	-
Pallitathya Bikash	770	-
Knowledge Production & Distribution	1,709	-
Computer Literacy Program	2,544	-
Computer Teaches Everyday English	-	200
Bangladesh Telecentre Network	-	7,803
Impact of Public Access to ICT	38,019	11,000
Gunijon	11,813	5,344
	<b>113,003</b>	<b>53,288</b>

	Year to June 30	
	2009 Taka	2008 Taka
<b>32 Traveling Allowance/ Daily Allowance</b>		
D.Net-Core	14,663	28,607
D.Net-Research & Program	90,679	2,026
D.Net-Research	-	21,670
D.Net-BORN	33,731	-
D.Net-MCC	1,193	900
D.Net-KMD	44,692	-
Knowledge Production & Distribution	900	-
Computer Literacy Program	378,136	253,415
Pallitathya Bikash	63,074	-
CLP Bangladesh	-	41,455
D.Net-EPTIALI Abolombon-II	536,024	258,101
Impact of Public Access to ICT	1,570,988	37,800
D.Net-CLICK	79,978	606,043
Gunijon	56,735	1,670
Computer Teaches Everyday English	12,180	-
Technology for Woman	84,771	-
International travel	-	503,533
	<b>2,967,744</b>	<b>1,755,220</b>
<b>33 Seminars,workshops,meetings and cultural functions</b>		
D.Net-Core	97,099	318,141
D.Net-BORN	8,647	8,364
D.Net-Research & Program	150,751	67,847
D.Net-Research	-	105,228
D.Net-Program	-	71,130
D.Net-KMD	6,680	9,575
D.Net-MCC	90,572	241,761
Bangladesh Telecentre Network	-	2,692,550
D.Net-CLICK	101,614	392,974
Network Startup Mission 2011	-	1,859,600
Gunijon	34,524	26,847
D.Net-EPTIALI Abolombon-II	1,919,240	-
Computer Teaches Everyday English	12,302	-
Technology for Woman	84,253	-
Knowledge Production & Distribution	23,646	-
	<b>2,529,328</b>	<b>5,794,017</b>
<b>34 Audit &amp; Professional fees/Audit Fees</b>		
D.Net-Core	181,193	63,150
Computer Teaches Everyday English	10,000	5,000
D.Net-Research & Program	10,000	-
Impact of Public Access to ICT	25,000	-
Network Startup Mission 2011	10,000	-
Computer Literacy Program	15,000	10,000
	<b>251,193</b>	<b>78,150</b>

	Year to June 30	
	2009 Taka	2008 Taka
<b>35 Training expenses</b>		
D.Net-Core	36,387	96,638
D.Net-KMD	88,029	138,995
D.Net-CLICK	-	228,000
Computer Literacy Program	569,986	248,014
CLP Bangladesh	-	108,134
D.Net-EPTIALI Abolombon-II	-	907,840
Computer Teaches Everyday English	17,500	-
Pallitathya Bikash	632,074	-
Network Startup Mission 2011	829,132	-
	<u>2,173,108</u>	<u>1,727,621</u>
<b>36 Research expenses</b>		
D.Net-KMD	18,000	-
Network Startup Mission 2011	898,319	1,585,571
	<u>916,319</u>	<u>1,585,571</u>
<b>37 Contribution/Overhead (Expenses)</b>		
D.Net-Research & Program	891,941	49,122
D.Net-Pallitathya	1,851,381	-
D.Net-Core	1,585,166	-
Gunijon	1,217	-
Pallitathya Bikash	180	-
Technology for Woman	108,584	-
D.Net-KMD	161,700	-
D.Net-MCC	100,000	-
D.Net-Research	56,190	36,000
Computer Literacy Program	232,585	132,797
D.Net-EPTIALI Abolombon-II	547,263	284,201
	<u>5,536,206</u>	<u>502,120</u>
<b>38 Bank charges</b>		
D.Net-Core	34,154	151,397
Technology for Woman	3,511	20
D.Net-BORN	2,882	1,025
D.Net-Research & Program	8,692	70
D.Net-Research	1,393	1,053
D.Net-Mother	1,633	941
D.Net-Program	1,585	2,392
D.Net-KMD	4,135	1,344
D.Net Development Fund	2,788	1,364
D.Net-MCC	4,011	2,326
Knowledge Production & Distribution	4,131	20
Computer Literacy Program	7,240	2,129
CLP Bangladesh	-	20
Computer Teaches Everyday English	3,881	1,303
Bangladesh Telecentre Network	-	1,696
D.Net-EPTIALI Abolombon-II	4,684	13,372
D.Net-CLICK	10,605	17,474
Network Startup Mission 2011	9,875	945
Gunijon	2,923	1,149
Pallitathya Bikash	5,866	196
Impact of Public Access to ICT	8,348	-
Teletathya	173	-
	<u>122,510</u>	<u>200,235</u>

	Year to June 30	
	2009 Taka	2008 Taka
<b>39 Office Equipment</b>		
CLP Bangladesh	-	5,511
D.Net-EPTIALI Abolombon-II	-	18,916
Impact of Public Access to ICT	94,042	-
D.Net-CLICK	4,882	-
Pallitathya Bikash	133,000	-
D.Net-MCC	1,700	-
D.Net-Core	64,514	-
	<u>298,138</u>	<u>24,427</u>
<b>40 Miscellaneous</b>		
Computer Teaches Everyday English	13,500	29,000
Impact of Public Access to ICT	35,460	-
Computer Literacy Program	109,526	-
Gunijon	9,506	-
Pallitathya Bikash	15,000	-
Network Startup Mission 2011	7,369	-
D.Net-MCC	13,221	-
D.Net-Core	83,652	-
	<u>287,234</u>	<u>29,000</u>
<b>41 Computer &amp; Peripherals</b>		
D.Net-Core	-	426,242
CLP Bangladesh	-	109,353
D.Net-EPTIALI Abolombon-II	764,040	102,503
D.Net-CLICK	-	190,085
Computer Literacy Program	1,152,774	2,403,201
Computer Teaches Everyday English	12,200	36,935
Impact of Public Access to ICT	60,000	-
Pallitathya Bikash	225,570	-
	<u>2,214,584</u>	<u>3,268,319</u>

Computer & Peripherals purchase by Computer Literacy program and Permanently transfer to project area and has not been shown in accounts as fixed assets.