

**Audited Financial Statements
of
HYSAWA
For the year ended 30 June 2019**

To
The Members of Governing Board
HYSAWA
Orin Tower (Level-3)
House-23, Road-113/A
Gulshan-2, Dhaka -1212

**Audited Financial Statements
of
HYSAWA
For the year ended 30 June 2019**

Conducted By:
Hoda Vasi Chowdhury & Co
Chartered Accountants
BTMC Bhaban Level - 8
7-9 Karwan Bazar, Dhaka-1215

Hoda Vasi Chowdhury & Co

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of Governing Board of HYSAWA

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of "HYSAWA" (the company), which comprise the statement of financial position as at 30 June 2019, and the statement of comprehensive income, the statement of changes in fund and the statement of cash flows along with receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2019, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

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 Financial Statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other 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.

Emphasis of Matter

We draw attention to Note # 3.1 to the financial statements which describes that the company recognizes all capital nature expenditure as revenue expenditure and accordingly it is charged in the income expenditure account in the period when it is incurred. Our opinion is not qualified in respect of this matter.

Responsibilities of management and those charged with governance for the Financial Statements

Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards (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 financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.



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

- Identify and assess the risks of material misstatement of the 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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 requirements

We also report that:

- a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) in our opinion, proper books of account as required by law have been kept by the company so far as appears from our examination of those books and proper returns adequate for the purposes of our audit have been received by us; and
- c) the company's statement of financial position and statement of comprehensive income together with notes thereto dealt with by the report are in agreement with the books of account and returns.

Dhaka, 17 OCT 2019



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Chartered Accountants

HYSAWA
Statement of Financial Position
As at 30 June 2019

	<u>Notes</u>	<u>30-Jun-19</u> <u>Taka</u>	<u>30-Jun-18</u> <u>Taka</u>
ASSETS			
Non-current Assets			
Long-term Investment in Fixed Deposit Receipts (FDR)	4	27,704,613	20,000,000
Total Non-current Assets		27,704,613	20,000,000
Current Assets			
Advances, Deposit and Prepayments	5	660,462	2,738,755
Cash & Cash Equivalents	6	204,703,032	79,334,219
Short-term Investment in Fixed Deposit Receipts (FDRs)	7	102,164,021	37,725,496
Receivable from Cox's Bazar Project		1,199,224	-
Total Current Assets		308,726,740	119,798,470
Current Liabilities			
Provision for Expenses	8	429,027	399,764
Payable to General Fund	9	7,000	2,000
Deferred Overhead Income	21	-	1,300,880
Total Current Liabilities		436,027	1,702,644
Net Current Assets		308,290,713	118,095,826
Net Assets		335,995,325	138,095,826
Represented by:			
Due to donor	10	252,050,264	72,996,657
HYSAWA General Fund	11	68,093,013	56,067,688
Operation & Maintenance Fund - Community Contribution	12	15,852,048	9,031,481
Total Fund and Liabilities		335,995,325	138,095,826

These financial statements should be read in conjunction with the annexed notes

Helal Uddin
Director Finance

John
Managing Director

UOW
Chairman
Helal Uddin Ahmed
Senior Secretary
Local Government Division

Auditors' Report
See annexed report of date

Dhaka, 17 OCT 2019

Hoda Vasi Chowdhury
Chartered Accountants



HYSAWA
Statement of Comprehensive Income
For the year ended 30 June 2019

<u>Notes</u>	<u>30-Jun-19</u>			<u>30-Jun-18</u>
	<u>General Fund</u> <u>Taka</u>	<u>Projects Fund</u> <u>Taka</u>	<u>Total</u> <u>Taka</u>	<u>Total</u> <u>Taka</u>
INCOME				
Grant Income	-	191,326,542	191,326,542	30,826,167
Operation & Maintenance Fund Income	18 -	59,911	59,911	544,226
Interest Income on Fixed Deposit Receipts	19 4,688,563	954,575	5,643,138	2,311,369
Interest Income on Bank Accounts	19 412,157	4,664,420	5,076,577	1,278,342
Overhead Income from Projects	20 11,543,412	-	11,543,412	1,934,623
Other Income	22 86,000	-	86,000	-
Total Income	16,730,132	197,005,447	213,735,580	36,894,727
EXPENDITURE				
Expenditure-Union Parishad	13 -	95,244,660	95,244,660	5,778,793
Personnel Cost	14 2,668,006	44,020,911	46,688,917	21,445,033
Program Activities Cost	15 -	29,391,058	29,391,058	7,976,020
Program Support Cost	16 2,019,681	21,680,051	23,699,732	6,078,262
Purchase of Fixed Assets	17 17,120	6,608,857	6,625,977	1,428,411
Sub-Total	4,704,807	196,945,536	201,650,343	42,706,519
Operation & Maintenance Fund Expense	18 -	59,911	59,911	544,226
Total Expenditure	4,704,807	197,005,447	201,710,254	43,250,745
Income over Expenditure	12,025,325		12,025,325	(6,356,018)

These financial statements should be read in conjunction with the annexed notes

Helal Uddin
Director Finance

[Signature]
Managing Director

[Signature]
Chairman

Auditors' Report
See annexed report of date

Helal Uddin Ahmed
Senior Secretary
Local Government Division

Dhaka, **17 OCT 2019**

[Signature]
Chartered Accountants



HYSAWA
Statement of Changes in Fund
For the year ended 30 June 2019

(Amounts in Taka)

Particulars	Due to Donor	HYSAWA General Fund	Operation & Maintenance Fund	Total Fund
Balance as at 01 July 2018	72,996,657	56,067,688	9,031,481	138,095,826
Fund Received during the year	375,999,455	16,730,132	6,880,478	399,610,065
Total fund available for use	448,996,112	72,797,820	15,911,959	537,705,891
Fund Utilized during the year	196,945,847	4,704,807	59,911	201,710,565
Balance as at 30 June 2019	252,050,264	68,093,013	15,852,048	335,995,325
Balance as at 01 July 2017	11,788,754	62,423,706	1,516,405	75,728,865
Fund Received during the year	93,537,066	4,136,140	8,059,302	105,732,508
Total fund available for use	105,325,820	66,559,846	9,575,707	181,461,373
Fund Utilized during the year	32,329,163	10,492,158	544,226	43,365,547
Balance as at 30 June 2018	72,996,657	56,067,688	9,031,481	138,095,826

Helal Uddin Ahmed
Director Finance

John
Managing Director

Helal Uddin Ahmed
Chairman
Helal Uddin Ahmed
Senior Secretary
Local Government Division



HYSAWA
Statement of Cash Flows
For the year ended 30 June 2019

	30-Jun-19	30-Jun-18
	<u>Taka</u>	<u>Taka</u>
a) Cash Flows from Operating Activities		
Income over expenditure	12,025,325	(6,356,018)
Changes in Working Capital (for General fund only)		
Increase in advance, deposit and pre-payments	115,000	(42,500)
Provision for expenses	29,263	(85,827)
Receivable from Cox's Bazar Project	(1,199,224)	-
Net Cash Flow used in Operating Activities	10,970,364	(6,484,345)
b) Cash Flows from Investing Activities		
Investment in Fixed Deposit Receipts (FDR)	(72,143,138)	(7,569,496)
Encashment of Fixed Deposit Receipts (FDR)	-	10,453,361
Net Cash Flow from / (used) in Investing Activities	(72,143,138)	2,883,865
c) Cash Flows from Financing Activities		
Fund received from donors & Community Contribution	377,265,938	100,208,174
Bank interest received on FDRs & bank accounts	5,618,995	1,388,194
Interest refunded to donors (AHC Project-I Phase)	(311)	(114,802)
Short-term loan realized / (given) to Gratuity fund	-	445,000
Payment for project expenditures	(196,343,034)	(34,030,463)
Net Cash Flow from / (used) in Financing Activities	186,541,587	67,896,103
Net Increase in Cash and Bank Balance (a+b+c)	125,368,813	64,295,623
Cash and Bank Balance at the Beginning of the Year	79,334,219	15,038,596
Cash and Bank Balance at the End of the Year	204,703,032	79,334,219

Helal Uddin Ahmed
Director Finance

Tom
Managing Director

Helal Uddin Ahmed
Chairman
Helal Uddin Ahmed
Senior Secretary
Local Government Division



HYSAWA
Statement of Receipts and Payments
For the year ended 30 June 2019

	30-Jun-19	30-Jun-18
	<u>Taka</u>	<u>Taka</u>
RECEIPTS		
Opening Balance:		
Cash in Hand	84,553	59,792
Cash at Bank	79,249,666	14,978,804
	79,334,219	15,038,596
Fund Received from Donors & Community Contribution	377,265,938	100,208,174
Overhead Received from Projects	10,344,188	3,235,503
Short-term loan realized from Gratuity fund	-	445,000
Encashment of Fixed Deposit Receipts (FDRs)	-	10,453,361
Bank Interest Received on FDRs and Bank Accounts	10,719,715	3,589,711
Unspent Fund Balance Refund from UP and PNGOs	-	-
Income against Re-imbursement Expenditure	12,086,231	6,416,768
Sale of Tender document	86,000	
Total Receipts	410,502,072	124,348,516
Total	489,836,291	139,387,112
PAYMENTS		
Fund Transferred to Union Parishads	95,244,660	5,778,793
Fund Transferred to PNGOs	-	180,000
Personnel Cost	58,775,148	27,861,801
Program Activity Cost	29,437,960	15,350,624
Program Support Cost	23,168,714	-
Payment against Accruals & Provisions	399,764	743,092
Purchased of Fixed Assets	6,625,977	1,428,411
Advance to staffs and others	(980,663)	1,025,875
Security Deposit	318,250	
Investment in Fixed Deposit Receipts (FDR)	72,143,138	7,569,496
Interest Refunded to Donors (HYSAWA AHC Project)	311	114,801
Total Payments	285,133,259	60,052,893
Closing Balance:		
Cash in Hand	38,328	84,553
Cash at Bank	204,664,704	79,249,666
	204,703,032	79,334,219
Total	489,836,291	139,387,112


Director Finance


Managing Director


Chairman

Helal Uddin Ahmed
Senior Secretary
Local Government Division



HYSAWA
Notes to the Financial Statements
For the year ended 30 June 2019

1. Introduction

1.1 Background of the Organization

HYSAWA (Hygiene, Sanitation and Water Supply) was established in 2007 as an autonomous non-profit organization registered with Registrar of Joint Stock Companies and Firms (RJSC) under the Companies Act, 1994 with a view to mobilizing resources for and supporting capacity development of local governments and communities to empower them to manage decentralized Water Supply and Sanitation (WSS) services in Bangladesh. The organization is governed by a Board of Members formed with senior Government officials, representatives of local government institutions, NGOs and civil society.

1.2 Objectives of the Organization

The objective of the organization is to:

- Mobilize resources for financing Water Supply and Sanitation (WSS) infrastructure at the Union
- Create institutional and technical condition for fiscal discipline and financial accountability in
- Enhance transparency in decision making during allocation of financing;
- Improve institutional capacity/ skills of Local Government Institutions (LGIs) to plan and Budget.

1.3 Activities of the Organization

The major activities of HYSAWA are to manage different projects relating to Hygiene, Sanitation and Water Supply the most disadvantaged communities in Bangladesh funded by different Donors. The following activities are carried out through Union Parishad (UP) and Partner NGOs (PNGOs) under Memorandums of Understanding (MOUs) between HYSAWA and UP and PNOGs:

- Capacity building of UP and training to UP chairmen, members and project staff on Planning, design and budgeting of WSS interventions, governance and administration, accounting, public procurement and contract management etc.;
- Monitoring and evaluation of projects activities;
- Coordinate and training to PNGOs/projects staffs on hygiene sanitation promotion and monitoring of progress in latrine installation and eliminating open defecation;
- Conduct awareness sessions for proper operation, maintenance and protection of the water systems in the communities;
- Identify and install new water points, school/ community/ public latrines and conduct school based orientation sessions, and other motivational activities among the students, teachers and guardians on hygiene and sanitation;
- Motivate/educate community to build/improve household latrine;
- Set up quality control and fiduciary risk minimization strategies of UPs and Other Support
- Establish systems for collecting user charges to ensure proper operation and maintenance of the piped water supply systems;
- Test out Public Private Partnership (PPP) model on a small scale.

All of the above activities are funded by the following donors through different projects mentioned in

Sl No.	Name of the project	Name of Donor	Reported in the Financial Statements as
1	"Assessment and Strength Community Disaster Preparedness on Water and Sanitation In Hatiya Island"	Australian High Commission under Direct Aid Program.	AHC Project

2	"Empowering and Decentralization Local Government Institutions to manage Hygiene, Sanitation and Water Supply service delivery in hard-to-reach areas of Bangladesh" Phase-01	The Swiss Confederation, represented by the Swiss Federal Department of Foreign Affairs, acting through The Embassy of Switzerland Swiss Agency for Development and Cooperation.	SDC Project-I
3	"Empowering and Decentralization Local Government Institutions to manage Hygiene, Sanitation and Water Supply service delivery in hard-to-reach areas of Bangladesh" Phase-02	The Swiss Confederation, represented by the Swiss Federal Department of Foreign Affairs, acting through The Embassy of Switzerland Swiss Agency for Development and Cooperation.	SDC Project-II
4	"Support to LGIs (Local Government Institutions) for establishing water and sanitation facilities for community People"	Action Against Hunger.	ACF Project
5	"Water Supply and Sanitation Sector Program"	The Government of the Kingdom of Denmark	HYSAWA Fund Project
6	"Climate Resilient Water Supply and Sanitation Services through Strengthened Local Government Institutions (LGIs)"	The Embassy of Denmark in Bangladesh	DANIDA Project
7	"Establishing Water and Sanitation Facilities for People Living in Hard-to-Reach Region in Association with Local Government Institutions (LGIs)"	The Federal Republic of Germany, represented by the Federal Minister for Foreign Affairs, acting through Embassy of the Federal Republic of Germany in Dhaka	German Project
8	"Wash Support for Rohingya Refugee and Vulnerable Local Communities in Cox's Bazar District"	The Swiss Confederation, represented by the Swiss Federal Department of Foreign Affairs, acting through The Embassy of Switzerland Swiss Agency for Development and Cooperation & The Embassy of Denmark in Bangladesh.	Cox's Bazar Project

2. Basis of Preparation of Financial Statements

2.1 Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs), The Companies Act 1994 and other applicable laws and regulations.

2.2 Basis of measurement

These accounts have been prepared under the historical cost convention on accrual basis of accounting except for the Statement of Cash Flows.

2.3 Use of estimates and judgments

The preparation of the financial statements of the company requires management to make and apply consistently the judgments, estimates and assumptions for records and balances that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses, if any.

2.4 Functional and presentation currency

These financial statements are presented in Bangladesh Taka which is also the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest Taka.

2.5 Reporting Period

The Financial Statements cover one calendar year from 01 July to 30 June.

3. Significant Accounting Policies

3.1 Property, Plant and Equipment

"Pursuant to the company's accounting and finance manual, fixed assets purchase are recognized as revenue expenditure for the year rather than as capital expenditure". As such no fixed asset is reported in the Statement of Financial Position and consequently no depreciation is charged in the Statement of comprehensive income. However, the organization maintains a list of property, plant and equipment.

3.2 Advance, deposit and prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions or adjustments. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to the Statement of Income and Expenditure.

3.3 Cash and bank balances

Cash and bank balances comprise of cash in hand and cash at bank which are held and available for use by the company without any restriction.

3.4 Accounting for Grants

Grants received during the year for implementing the project are initially recorded as liability under the head "Due to/(from) Donor." Subsequently, the Grant has been recognized as income over the period for utilization of the grants to the extent of the actual expenditure incurred including purchased of fixed assets for the year.

3.5 Overhead Income

According to the donors' agreement and approved budgets "Overhead Income from the Projects" is recognized as income for the Organization on the basis of a certain percentage of the projects expenditure to the extent of actual expenditure incurred during the year.

3.6 Interests Income

Interests income on bank accounts on the projects funds, general fund and fixed deposits receipts (FDR) have been shown separately in the income and expenditure statement of the Organization. Interest on bank account of the projects fund is recognized as income as a part of the respective donor fund. All of the bank interest is recognized as income when it is earned on the funds during the year.

3.7 Taxation

The applicable tax rate for the company is 35% (standard rate) on its profits as per Finance Act 2019 or minimum tax @ 0.6% will be applicable on its gross receipt under section 82C of ITO 1984 and higher one between the two rates shall be payable.

However, grants income receipts from different donors shall not be subject to tax.

3.8 General

Last year's figures as well as description of the line items have been re-arranged whenever necessary for the sake of consistency and comparability.

				30 June' 19 <u>Taka</u>	30 June' 18 <u>Taka</u>
4. Long-term Investment in Fixed Deposit Receipts (FDR)					
FDR No.	Name of Bank	Date of Investment	Expected Maturity		
34924	IDLC Finance Ltd.	30-Sep-18	30-Sep-20	11,352,306	10,000,000
34925		30-Sep-18	30-Sep-20	11,352,306	10,000,000
49414		20-Jun-19	20-Jun-21	5,000,000	-
				27,704,613	20,000,000
Investments in Fixed Deposit Receipts (FDR) No. 34924, 34925 and 49414 were made from Gernal Fund of the Organization for a period of two years at the rate of 9%, 9% and 10.50% respectively.					
5. Advance, Deposit and Prepayments		Ref.			
Advance to Staffs		Note # 5.1		105,212	1,025,875
Advance to Proejcts		Note # 5.2		7,000	2,000
Advance to Partner NGOs		Note # 5.3		-	180,000
Security Deposits for Garage Rental		Note # 5.4		548,250	230,000
Advance to General Fund		Note # 5.5		-	1,300,880
Closing Balance				660,462	2,738,755
5.1 Advance to Staffs					
Opening Balance				1,025,875	140,000
Add: Addition during the year				7,236,677	2,950,292
				8,262,552	3,090,292
Less: Adjusted during the year				(8,157,340)	(2,064,417)
Closing Balance				105,212	1,025,875
5.2 Advance to Proejcts					
Opening Balance				2,000	457,000
Addition during the year				3,307,825	563,500
				3,309,825	1,020,500
Adjusted during the year				(3,302,825)	(1,018,500)
Closing Balance				7,000	2,000
5.3 Advance to Others/Partner NGOs					
Opening Balance				180,000	503,500
Addition during the year				-	(323,500)
				180,000	180,000
Adjusted during the year				(180,000)	-
Closing Balance				-	180,000
5.4 Security Deposit					
Opening Balance				230,000	239,000
Addition during the year				318,250	(9,000)
				548,250	230,000
Adjusted during the year				-	-
Closing Balance				548,250	230,000
5.5 Advance to General Fund					
Opening Balance				1,300,880	-
Addition during the year				-	2,000,000
				1,300,880	2,000,000
Trnasferred to the respective project				(1,300,880)	(699,120)
Closing Balance				-	1,300,880
6. Cash & Cash Equivalents		Ref.			
Cash in Hand				38,328	84,553
Cash at Bank		Note # 6.1		204,664,704	79,249,666
				204,703,032	79,334,219



30 June' 19
Taka

30 June' 18
Taka

6.1 Cash at Bank

<u>Bank Name</u>	<u>Account Name</u>	<u>A/C Type</u>	<u>A/C No.</u>		
Sonali Bank	General Fund	STD	36000346	2,194,653	2,762,037
	Danida Project		3000051	19,939,231	16,651,186
	Cox's Bazar Proejct		3000057	104,917,562	-
	AHC Project		3000049	726,805	1,214,487
	SDC Project II		3000052	53,674,425	51,522,812
	Endowment Fund		3000055	101,905	-
	O & M Fund		3000047	1,309,813	3,359,446
	ACF Project		1156030054	21,679,478	1,216,327
	German Project		3000046	5,931	6,869
	SBAC Donation Account		10130000263	4,090	221
DBBL	General Fund	Savings	11611012173	110,811	2,516,281
				204,664,704	79,249,666

7. Short-Term Investment in Fixed Deposit Receipts (FDR)

<u>FDR no.</u>	<u>Name of Bank</u>	<u>Account Name</u>		
51986	Delta Brac Housing	General Fund	11,273,938	10,626,000
61399	Ltd.		3,000,000	-
34926	IDLC Finance Ltd.		11,237,444	10,639,000
23661	SBAC Bank Ltd.		5,882,779	5,477,461
23660			5,643,251	5,311,000
0670126	Sonali Bank Ltd.	Endowment Fund	50,584,375	-
0670118	Sonali Bank Ltd.	Operation & Maintenance Fund	4,858,496	4,640,714
0670119			1,079,720	1,031,321
0670125			3,580,644	-
0670127			2,023,375	-
0670140			3,000,000	-
			102,164,021	37,725,496

Investments in Fixed Deposit Receipts (FDRs) were made from General Fund, Endowment fund and HYSAWA Operation and Maintenance Fund of the Organization for a period of three to twelve months at a rate of ranging from 5.5% to 9.50%.

8. Provision for Expenses

HYSAWA General Fund

Ref.

Note # 8.1

429,027	399,764
429,027	399,764

8.1 HYSAWA General Fund

Audit fees
Car Parking Rent
Newspaper cost
Nabila Enterprise
Gulshan Service Station
Utility expenses
Intern/Temporary support
Acute ERP Solutions
Vision Enterprise

338,100	338,100
12,000	-
324	-
449	-
16,405	-
43,749	61,664
7,500	-
10,000	-
500	-
429,027	399,764

9. Payable to General Fund

German Project
Operation & Maintenance Fund
Donation Account

-	-
-	-
7,000	2,000
7,000	2,000

		30 June' 19 Taka	30 June' 18 Taka
10. Due to /(from) donor	Ref.		
Opening Balance		72,996,657	11,788,754
Fund received during the year	Note # 10.1	370,863,103	92,411,520
Bank interest received	Note # 19.2	5,136,352	1,125,546
		375,999,455	93,537,066
Total fund available for use		448,996,112	105,325,820
Fund utilized during the year:			
Total expenditure - (Ref: Statement of I & E)		196,945,536	32,214,361
Refund to the Donors (AHC Project-I Phase)		311	114,802
Total fund utilized during the year		196,945,847	32,329,163
Closing balance		252,050,264	72,996,657
10.1 Fund received during the year	Ref.		
DANIDA Project		52,720,905	27,500,000
Swiss Development Cooperation (SDC Project-ii)		108,000,000	60,000,000
Australian High Commission (AHC Project)		3,657,500	2,498,000
Government of Bangladesh (Endowment Fund)		50,000,000	-
German Project		-	1,198,000
Action Against Hunger (ACF Project)		27,734,698	1,215,520
HYSAWA Cox's Bazar Proejct	Note # 10.1.1	128,750,000	-
Total		370,863,103	92,411,520
10.1.1 HYSAWA Cox's Bazar Proejct			
Received from SDC		63,750,000	-
Received from DANIDA		65,000,000	-
Total		128,750,000	-
11. HYSAWA General Fund			
Opening balance		56,067,688	62,423,706
Income over Expenditure (Ref: Statement of I & E)		12,025,325	(6,356,018)
Closing balance		68,093,013	56,067,688
12. Operation & Maintenance Fund	Ref.		
Opening Balance		9,031,481	1,516,405
Fund received during the year		6,397,835	7,796,654
Bank interest received	Note # 19.2	482,643	262,648
		6,880,478	8,059,302
Total fund available for use		15,911,959	9,575,707
Fund utilized during the year:			
Total expenditure - (Ref: Statement of I & E)		59,911	544,226
Closing balance		15,852,048	9,031,481
The fund has been created from the contribution of community members to meet the operation and maintenance cost. During the year under review an aggregated amount of BDT 59,911 has been expensed from this fund.			
13. Expenditure-Union Parishad	Ref.		
Danida Project	Note # 13.1	28,528,399	1,277,165
SDC Project-I	Note # 13.2	-	2,527,809
SDC Project-II	Note # 13.3	64,552,261	783,600
HYSAWA Cox's Bazar Project	Note # 13.4	2,164,000	-
Garman project	Note # 13.5	-	1,190,219
Total		95,244,660	5,778,793



		30 June' 19 <u>Taka</u>	30 June' 18 <u>Taka</u>
13.1 Danida Project			
UP Staff Cost		4,560,006	1,277,165
Volunteers on CCA		159,700	-
LGI's Mangement Cost		289,000	-
CCA Resilient Infrastrucure		23,519,693	-
Total		28,528,399	1,277,165
13.2 SDC Project-I			
Community Mobilization by UP Staff			
Travel & Conveyance		-	100,000
Stationary, Materials and Supplies		-	50,000
Award to Community Volunteers		-	300,000
Sub-total		-	450,000
Construction and Works			
Water supply Infrastructure		-	187,309
Feasibility Study on Safe Water Technology		-	1,411,562
Sanitation Infrastructure		-	478,938
Sub-total		-	2,077,809
Total		-	2,527,809
13.3 SDC Project-II			
Personnel Cost- Community Organizer		6,498,500	760,000
Project Operational Cost - Communication, Stationaries, bank charge		819,525	23,600
Construction of Public Latrine	1,282,218	1,162,218	-
Less: Community contribution	120,000		-
Construction of Improved HH Latrine	4,561,239	4,151,577	-
Less: Community contribution	409,662		-
Water and Sanitation Infrastructure	58,735,618	51,360,441	-
Less: Community contribution	7,375,177		-
Orientation to Community Volunteers		440,000	-
Reward for Volunteer		100,000	-
UP Public disclosure board		20,000	-
Total		64,552,261	783,600
13.4 HYSAWA Cox's, Bazar Project			
UP Office Furniture and Equipment		345,000	-
UP Office Operational Cost		174,000	-
Community mobilization Activity		115,000	-
Community Organizer		1,530,000	-
Total		2,164,000	-
13.5 German Project			
Water Points Infrastructure		-	300,000
Latrine Infrastructure		-	799,049
Orientation to Volunteers		-	5,000
Incentives, Rewards for Volunteers		-	30,000
Basic Training, Orientations to Staffs		-	56,170
Total		-	1,190,219

		30 June' 19 Taka	30 June' 18 Taka
14. Personnel Cost	Ref.		
Projects Fund:			
HYSAWA Project Fund		-	1,445,489
SDC Project-I		-	1,335,609
SDC Project-II	Note # 14.1	16,681,779	5,213,421
AHC Project	Note # 14.2	1,062,526	290,000
ACF Project	Note # 14.3	1,578,929	-
Danida Project	Note # 14.4	14,214,631	6,562,014
Cox's Bazar Project	Note # 14.5	10,483,046	-
Sub-total		44,020,911	14,846,533
HYSAWA General Fund		14,754,237	13,015,268
Shared Staff Cost Adjustment	Note # 14.6	(12,086,231)	(6,416,768)
Sub-total		2,668,006	6,598,500
Total		46,688,917	21,445,033
14.1 SDC Project-II			
Core Organizaiton/Head Office	10,239,572	8,998,872	4,849,538
Less: HYSAWA Contribution	1,240,700		
Field Level Staff		3,902,247	900,400
Shared Staff-40% (DP, FM, A & HR)		3,780,660	977,977
Total		16,681,779	6,727,915
14.2 AHC Project			
AHC Project Phase-I		350,000	290,000
AHC Project Phase-II		712,526	-
Total		1,062,526	290,000
14.3 ACF Project			
Salary of Project Coordinator		470,968	-
Salary of Technical Officer		700,000	-
Salary of Wash Officer		160,000	-
Salary of Accountant		247,961	-
Total		1,578,929	-
14.4 HYSAWA Danida Project			
Salary of Director Program		1,937,445	1,074,731
Salary of Finance Manager		1,515,497	852,779
Salary of Admin and HR Manager		1,526,038	762,673
Salary of Program Officer		2,171,336	1,033,291
Salary of Program Officer-Technical		584,133	301,348
Salary of Accounts Officer		1,337,929	723,933
Salary of Driver		361,418	122,000
Salary of Office Attendant		226,428	67,726
Salary of UPZ Coordinator, Technical, Fiance Officer		4,554,407	1,623,533
Total		14,214,631	6,562,014

Pursuant to the company's Staff Manual "An allowance is given to employees for additional responsibility which is equivalent to 10% of gross salary". In reference with this an amount BDT 133,644 has been charged from project fund as additional responsibility allowance of director program (Acting Managing Director).



		30 June' 19 <u>Taka</u>	30 June' 18 <u>Taka</u>
14.5 HYSAWA Cox's Bazar Project			
Salary of Program Officer		579,607	-
Salary of Proejct Manager		894,000	-
Salary of Monitoring and MIS Officer		434,929	-
Salary of Administrative Officer		534,000	-
Salary of Office Attendant		391,381	-
Salary of Driver		482,344	-
Salary of Senior Finance Officer		573,801	-
Salary of Proejct Officer Finance		250,774	-
Salary of Senior Project Officer Finance		383,643	-
Salary of UPZ-Proejct Officer Finance		673,113	-
Salary of Sr. Project Officer-Technical		678,000	-
Salary of Project Officer-Technical		1,894,929	-
Salary of Project Officer-WASH		2,712,525	-
Total		10,483,046	-
14.6	The personnel cost of general fund includes the salary and other benefits of the shared staff of the organization. As the staff salary and benefits is financed with the projects fund and charged to the respective project, therefore the shared staff cost has been eliminated from the personnel cost of		
15. Program Activities Cost	Ref.		
HYSAWA Fund Project	Note # 15.1	-	1,420,056
Danida Project	Note # 15.2	2,863,373	111,025
SDC Project-I	Note # 15.3	-	2,494,287
SDC Project-II	Note # 15.4	15,421,800	3,709,091
ACF Proejct	Note # 15.5	5,054,185	-
AHC Project	Note # 15.6	3,710,278	234,496
Cox's Bazar Proejct	Note # 15.7	2,341,422	-
German Project	Note # 15.8	-	5,794
Donation Account		-	1,272
Total		29,391,058	7,976,020
15.1 HYSAWA Fund Project			
Project Monitoring Cost		-	2,936
Reporting Apps Development		-	501,600
Case Study Publication		-	29,740
Closing Workshop		-	506,400
Printing Materials		-	379,120
Bank Charge		-	260
Total		-	1,420,056
15.2 Danida Project			
Deve.Project implement. Manuals		59,000	-
Dev.Printing IEC/BCC Materials		613,451	-
Training Module Dev.ToT		358,842	-
Basic Training UP and UPZ		444,673	812
Basic Training UP Secretary		77,107	-
Training to UP Staff		330,802	28,740
Staff Dev. Training. Exposure		190,828	8,925
Regional Workshop		96,370	72,548
Water Quality Test		692,300	-
Total		2,863,373	111,025



	30 June' 19 <u>Taka</u>	30 June' 18 <u>Taka</u>
15.3 SDC Project-I		
Monitoring & Evaluation Service	-	80,000
Financial Management Capacity Building	-	130,000
Infrastructure Water Points	-	650,000
Printing Materials	-	10,040
Training and Capacity Building	-	142,900
Experience and Lesson Learns	-	845,058
Overhead cost	-	635,503
Bank Charge	-	786
Total	-	2,494,287
15.4 SDC Project-II		
House Hold Latrine-MFI	46,540	-
Need Assessment UP Selection	2,500,000	-
Training workshop with UP	1,971,353	-
Orientation to UP Secretary	350,209	-
Training of UP Staff	572,125	-
UP Public Disclosure Board	79,800	-
Development of Strategy and Operational Guideline	500,000	-
Monitoring of Functionality WP	3,196,000	-
Dev. Training Manuals	417,619	-
Bill Board public places	299,200	-
Staff Capacity Development	406,245	-
Strategic Planning/Workshop	1,258,687	-
Estab. User Request System	400,000	-
Dev. Strategy Operational Guideline	715,578	-
Project Launching Workshop	246,255	-
Partnership Development Workshop	126,807	-
Docu. Case Study. Lesson Learned	269,907	-
Disse. HYSAWA Achievement	50,000	-
Dev.Design Print IEC/BCC Materials	808,583	-
Participate/Event Sponsoring/Publication	45,398	-
National Day Observance	208,200	-
Mobile Application for Reporting	804,983	-
Camp./Dev. Of Communication Materials	50,000	-
Meeting Govt. DP Private Donors	25,000	-
Media Publication Printing	73,311	-
Program Activity cost	-	3,709,091
Total	15,421,800	3,709,091
15.5 ACF Project		
Orientaion/Meeting with UP	19,820	-
Water Supply	1,210,453	-
Sanitation	3,053,710	-
Solid Waster Management	747,175	-
Hygiene Promotion	23,027	-
Total	5,054,185	-
15.6 AHC Project		
Demonstrative Infrastructure	3,171,435	-
Designing Assesment Toots	108,000	100,000
IEC/BCC Materials	253,519	8,125
Project Results Sharing Workshop	96,466	-
Project Inception Workshop	55,152	99,208
Baseline Survey	700	-



		30 June' 19	30 June' 18	
		Taka	Taka	
	Training for Project staff	18,900	27,163	
	Training/Orientation on Menstrual Hygiene	6,106	-	
	Total	3,710,278	234,496	
15.7	Cox's Bazar Project			
	Program Review and Doc	7,065	-	
	Monthly Progress Review meeting	132,421	-	
	IEC/BCC Materials	84,842	-	
	Training for UP Functionaries	755,897	-	
	Training for UP Staff	662,119	-	
	Launching, Workshop, Meeting	276,200	-	
	Water Supply Infrastructure	275,868	-	
	Test Water Quality of Existing Wells	2,824	-	
	Community Mobilization Activity	15,000	-	
	Construction of Improved Household Latrine	108,935	-	
	Water, Sanitation and Hygiene Day Observance	20,251	-	
	Total	2,341,422	-	
15.8	German Project			
	Printing Materials	-	5,000	
	Bank Charge	-	794	
	Total	-	5,794	
16.	Program Support Cost	Ref.		
	HYSAWA General Fund	Note # 16.1	2,019,681	3,868,658
	HYSAWA ACF Project	Note # 16.2	732,590	-
	SDC Project-II	Note # 16.3	10,681,247	1,195,052
	AHC Project	Note # 16.4	174,840	24,635
	HYSAWA Danida Project	Note # 16.5	5,020,519	989,917
	HYSAWA Cox's Bazar Project	Note # 16.6	4,381,544	-
	German Project		1,173	-
	HYSAWA Endowment Fund	Note # 16.7	686,849	-
	Donation Account		1,289	-
	Total		23,699,732	6,078,262
16.1	HYSAWA General Fund			
	Local and Field Travel		32,005	135,705
	Office Expenses		1,843,379	2,205,335
	Vehicle Management		468,619	153,368
	Workshop, Seminar, Meeting		191,998	(631,747)
	Audit and Legal Fee		350,600	559,566
	Advertisement and Printing		414,980	144,471
	ACF Project Expenses		(1,300,000)	1,300,000
	Computer Accessories		18,100	1,960
	Total		2,019,681	3,868,658
16.2	ACF Project			
	Travel cost of project staff		99,090	-
	Program Monitoring cost		196,529	-
	HYSAWA Overhead cost		436,971	-
	Total		732,590	-



	30 June' 19 <u>Taka</u>	30 June' 18 <u>Taka</u>
16.3 SDC Project-II		
Travel, Vehicle Fuel, Maintenance	1,446,184	-
Maintenance-Equipment	27,350	-
Office Rent	187,200	-
Office Furniture and Others	12,075	-
Travel and Allowance	59,745	-
Vehicle Fuel and Maintenance	178,158	-
Office Maintenance	49,011	-
Office Stationary, Supplies	60,630	-
Meeting with Project staff	101,709	-
Staff Recruitment/Advertisement	149,720	-
Bank Charge	265,398	-
Water Quality Test	2,103,200	-
HYSAWA Overhead Cost	6,040,867	600,000
Operational Cost	-	595,052
Total	10,681,247	1,195,052
16.4 AHC Project		
Field Monitring Cost	154,581	17,000
Stationary/Communication	11,518	7,635
Bank Charge, Phase-II	8,741	-
Total	174,840	24,635
16.5 HYSAWA Danida Project		
Staff Recruitment	14,799	14,994
Bank Charge	58,420	8,208
Vehicle Fuel and Maintenance	250,612	160,480
Field Office	574,537	78,000
Program and Financial Monitoring	426,859	21,240
Program Support	7,033	7,875
HYSAWA Overhead	3,688,259	699,120
Total	5,020,519	989,917
16.6 HYSAWA Cox's Bazar Project		
Vehicle Fuel and Maintenance	139,355	-
District Staff Travel/ Vehicle/Motorcycle	908,726	-
HQ Office Furniture and Equipment	3,100	-
District office Furniture, Motorcycle	22,669	-
Upazila Office Furniture, Motorcycle	16,500	-
Head Office Operational cost	237,109	-
District Office Operational cost	453,621	-
Upazila Office Operational cost	480,766	-
Staff Recruitment and Advertisement	424,486	-
Program and Finance Monitoring	163,436	-
UPZ Staff Travel/ Vehicle/Motorcycle	144,390	-
HYSAWA Overhead	1,387,386	-
Total	4,381,544	-
16.7 HYSAWA Endowment Fund		
Office Rent	506,000	-
Electricity, Gas and Water	43,459	-
Office Maintenance	32,000	-
Bank Charge	105,390	-
Total	686,849	-



		30 June' 19 <u>Taka</u>	30 June' 18 <u>Taka</u>
17. Purchase of Fixed Assets			
HYSAWA General Fund:			
Office Equipment		17,120	25,000
Sub-total		17,120	25,000
SDC Project II:			
Motorcycle		734,943	498,000
Office Furniture		-	16,800
Office Equipment		7,400	390,611
		742,343	905,411
Danida Project:			
Motorcycle		475,230	498,000
Laptop		90,400	-
		565,630	498,000
Cox's Bazar Proejct:			
HQ Office Furniture and Equipment		440,490	-
District office Furniture, Motorcycle		1,559,835	-
Upazila Office Furniture, Motorcycle		3,300,559	-
		5,300,884	-
Sub-total		6,608,857	1,403,411
Total		6,625,977	1,428,411
18. Operation & Maintenance Fund Expenses			
Infrastructure Water Points		46,902	531,332
Bank Charge and Commission		13,009	12,894
Total		59,911	544,226
19. Bank Interest	Ref.		
Interest Earned on General Fund	Note # 19.1	5,100,720	2,201,517
Interest Earned on Projects Fund	Note # 19.2	5,618,995	1,388,194
		10,719,715	3,589,711
19.1 Interest Earned on General Fund			
Interest on Fixed Deposit Receipts (FDR)		4,688,563	2,139,334
Interest on Bank Accounts		412,157	62,183
		5,100,720	2,201,517
19.2 Interest Earned on Projects Fund			
Danida Project		351,412	95,585
Donation Account		158	44
German Project		235	5,457
Cox's Bazar Project		1,124,708	-
AHC Project-II		27,985	45,618
ACF Project		94,157	807
SDC Project-II		2,164,568	895,287
SDC Project-I		-	82,748
Sub-total		3,763,223	1,125,546
Operation & Maintenance Fund:			
Interest on Fixed Deposit Receipts (FDR)		370,200	172,035
Interest on Bank Accounts		112,443	90,613
Sub-total		482,643	262,648
Endowment Fund:			
Interest on Fixed Deposit Receipts (FDR)		584,375	-
Interest on Bank Accounts		788,754	-
		1,373,129	-
Total		5,618,995	1,388,194



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	30 June' 19 Taka	30 June' 18 Taka
20. Overhead Income		
SDC Project-II @ 6%	6,040,867	600,000
Danida Project @ 8%	3,688,259	699,120
HYSAWA Cox's Bazar Project @ 6%	1,387,386	-
ACF Project (lumpsum)	426,900	635,503
Total	11,543,412	1,934,623
This represents the entity received income as overhed from SDC II, Danida and Cox's Bazar project at a rate of 6%, 8% and 6% respectively of total expenditure incurred under the project during this year. In addition to that, fixed overhead has been charged in accordance with budget under ACF project.		
21. Deferred Overhead Income		
Overhead income received in advance from Danida Project	1,300,880	2,000,000
Refund to Project during the period	1,300,880	(699,120)
Closing Balance	-	1,300,880
22. Other Income		
HYSAWA General Fund (Sale of Tender document)	86,000	-


Director Finance


Managing Director


Chairman
Helal Uddin Ahmed
Senior Secretary
Local Government Division



**HYSAWA Danida Proejct
Receipts and Payments Account
For the year ended 30 June 2019**

	30-Jun-19
	<u>Taka</u>
Opening Balance:	
Advance	1,508,280
Cash at Bank	16,651,186
	<u>18,159,466</u>
Receipts during the year:	
Fund Received from Donors	52,720,905
Bank Interest Received on Bank Accounts	351,412
	<u>53,072,317</u>
Total	<u>71,231,783</u>
Payments for the year:	
Fund Transferred to Union Parishads	28,528,399
Personnel Cost	14,214,631
Program Activity Cost	2,863,373
Program Support Cost	5,020,519
Purchased of Fixed Assets	565,630
Advance to staffs	100,000
	<u>51,292,552</u>
Closing Balance of Funds:	
Cash at Bank	19,939,231
	<u>19,939,231</u>
Total	<u>71,231,783</u>


Director Finance


Managing Director


Chairman
Helal Uddin Ahmed
Senior Secretary
Local Government Division



**HYSAWA SDC Project-II
Receipts and Payments Account
For the year ended 30 June 2019**

	30-Jun-19
	Taka
Opening Balance:	
Advances to staff	98,475
Cash at Bank	51,522,812
	51,621,287
Receipts during the year:	
Fund Received from Donors	108,000,000
Bank Interest Received on Bank Accounts	2,164,568
	110,164,568
Total	161,785,855
Payments for the year:	
Fund Transferred to Union Parishads	64,552,261
Personnel Cost	16,681,779
Program Activity Cost	15,421,800
Program Support Cost	10,681,247
Purchased of Fixed Assets	742,343
Security Deposit	32,000
	108,111,430
Closing Balance of Funds:	
Cash at Bank	53,674,425
	53,674,425
Total	161,785,855


Director Finance


Managing Director


Chairman
Helal Uddin Ahmed
Senior Secretary
Local Government Division



**HYSAWA Cox's Bazar Proejct
Receipts and Payments Account
For the year ended 30 June 2019**

**30-Jun-19
Taka**

Opening Balance

-

Receipts during the year:

Fund Received from Donors
Bank Interest Received on Bank Accounts

128,750,000
1,124,708

129,874,708

Total

129,874,708

Payments for the year:

Fund Transferred to Union Parishads
Personnel Cost
Program Activity Cost
Program Support Cost
Purchased of Fixed Assets
Security Deposit

2,164,000
10,483,046
2,341,422
4,381,544
5,300,884
286,250

24,957,146

Closing Balance of Funds:

Cash at Bank

104,917,562

104,917,562

Total

129,874,708


Director Finance


Managing Director


Chairman
Helal Uddin Ahmed
Senior Secretary
Local Government Division



**HYSAWA ACF Proejct
Receipts and Payments Account
For the year ended 30 June 2019**

	30-Jun-19
	<u>Taka</u>
Opening Balance:	
Cash at Bank	1,216,327
	<u>1,216,327</u>
Receipts during the year:	
Fund Received from Donors	27,734,698
Bank Interest Received on Bank Accounts	94,157
	<u>27,828,855</u>
Total	<u><u>29,045,182</u></u>
Payments for the year:	
Personnel Cost	1,578,929
Program Activity Cost	5,054,185
Program Support Cost	732,590
	<u>7,365,704</u>
Closing Balance of Funds:	
Cash at Bank	21,679,478
	<u>21,679,478</u>
Total	<u><u>29,045,182</u></u>


Director Finance


Managing Director


Chairman

Helal Uddin Ahmed
Senior Secretary
Local Government Division



**HYSAWA AHC Proejct
Receipts and Payments Account
For the year ended 30 June 2019**

	30-Jun-19 Taka
Opening Balance:	
Advance	780,000
Cash at Bank	1,214,487
	1,994,487
Receipts during the year:	
Fund Received from Donors	3,657,500
Bank Interest Received on Bank Accounts	27,985
	3,685,485
Total	5,679,972
Payments for the year:	
Fund Transferred to Union Parishads	-
Personnel Cost	1,062,526
Program Activity Cost	3,710,278
Program Support Cost	174,840
Advance to staffs and others	5,212
Interest Refunded to Donors	311
	4,953,167
Closing Balance of Funds:	
Cash at Bank	726,805
	726,805
Total	5,679,972


Director Finance


Managing Director


Chairman
Helal Uddin Ahmed
Senior Secretary
Local Government Division



**HYSAWA General Fund
Receipts and Payments Account
For the year ended 30 June 2019**

**30-Jun-19
Taka**

Opening Balance:

Advances to staff and project
Cash in Hand
Cash at Bank

122,000
84,553
5,278,318
5,484,871

Receipts during the year:

Overhead Received from Projects
Bank Interest Received on FDRs and Bank Accounts
Income against Re-imburshment Expenditure
Sale of Tender document

10,344,188
5,100,720
12,086,231
86,000
27,617,139
33,102,010

Total

Payments for the year:

Personnel Cost
Program Support Cost
Payment against Accruals & Provisions
Purchased of Fixed Assets
Deferred Overhead Income
Advances to staff and project
Investment in Fixed Deposit Receipts (FDR)

14,754,237
1,590,654
399,764
17,120
1,300,880
7,000
12,688,563
30,758,218


Closing Balance of Funds:

Cash in Hand
Cash at Bank

38,328
2,305,464
2,343,792
33,102,010

Total


Director Finance


Managing Director



Chairman
Helal Uddin Ahmed
Senior Secretary
Local Government Division



HYSAWA Operation & Maintenance Fund
Receipts and Payments Account
For the year ended 30 June 2019

	30-Jun-19
	<u>Taka</u>
Opening Balance:	
Cash at Bank	3,359,446
	<u>3,359,446</u>
Receipts during the year:	
Community Contribution	6,397,835
Bank Interest Received on FDRs and Bank Accounts	482,643
	<u>6,880,478</u>
Total	<u>10,239,924</u>
Payments for the year:	
Program Activity Cost	46,902
Program Support Cost	13,009
Investment in Fixed Deposit Receipts (FDR)	8,870,200
	<u>8,930,111</u>
Closing Balance of Funds:	
Cash in Hand	-
Cash at Bank	1,309,813
	<u>1,309,813</u>
Total	<u>10,239,924</u>


Director Finance


Managing Director


Chairman
Helal Uddin Ahmed
Senior Secretary
Local Government Division



**HYSAWA Endowment Fund
Receipts and Payments Account
For the year ended 30 June 2019**

**30-Jun-19
Taka**

Opening Balance:

—
—

Receipts during the year:

Fund Received from GoB

50,000,000

Bank Interest Received on FDRs and Bank Accounts

1,373,129

51,373,129

Total

51,373,129

Payments for the year:

Program Support Cost

686,849

Investment in Fixed Deposit Receipts (FDR)

50,584,375

51,271,224

Closing Balance of Funds:

Cash at Bank


101,905

101,905

Total

51,373,129


Director Finance


Managing Director


Chairman
Helal Uddin Ahmed
Senior Secretary
Local Government Division

