

# HYSAWA

## Auditor's Report and Financial Statements *for the year ended 30 June 2020*

### **S. F. AHMED & CO.**

Chartered Accountants since 1958  
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THE GLOBAL ADVISORY  
AND ACCOUNTING NETWORK

**Independent Auditor's Report**  
**To the Members of Governing Board of**  
**HYSAWA**

***Opinion***

We have audited the accompanying Financial Statements of "HYSAWA" (the company), which comprise the Statement of Financial Position as at 30 June 2020, the Statement of comprehensive income, the Statement of change in fund and statement of cash flows along with the Statement of Receipts & Payments for the year then ended, and notes to the financial statements, including a significant accounting policies.

In our opinion, the accompanying Financial Statements give true and fair view of the Financial Position of HYSAWA as at 30 June 2020, and (of) its Financial Performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and comply with 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 Financial Statements section of our report. We are independent of the Company 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.

***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 and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of 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.

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### ***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 skepticism 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 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 financial statements, including the disclosures, and whether the 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.

The engagement partner on the audit resulting in this independent auditor's report is Md. Enamul H. Choudhury.



Dated, Dhaka;  
30 November 2020

A handwritten signature in dark ink, appearing to read "S. F. Ahmed &amp; Co.", written over a horizontal line.

S. F. Ahmed & Co.  
Chartered Accountants

**HYSAWA**  
**Statement of Financial Position**  
*As at 30 June 2020*

	Note	Amount in Taka	
		30-Jun-20	30-Jun-19
<b>Assets</b>			
<b>Non-current Assets</b>			
Long-term Investment in Fixed Deposit Receipts (FDR)	4	37,754,544	27,704,613
<b>Total Non-current Assets</b>		<b>37,754,544</b>	<b>27,704,613</b>
<b>Current Assets</b>			
Advances, Deposit and Prepayments	5	1,753,471	660,462
Cash & Cash Equivalents	6	149,304,291	204,703,032
Short-term Investment in Fixed Deposit Receipts (FDRs)	7	109,199,304	102,164,021
Receivable from Cox's Bazar Project		-	1,199,224
<b>Total Current Assets</b>		<b>260,257,066</b>	<b>308,726,740</b>
<b>Current Liabilities</b>			
Provision for Expenses	8	339,942	429,027
Payable to General Fund	9	1,022,921	7,000
Deferred Overhead Income	21	-	-
<b>Total Current Liabilities</b>		<b>1,362,863</b>	<b>436,027</b>
<b>Net Current Assets</b>		<b>258,894,203</b>	<b>308,290,713</b>
<b>Net Assets</b>		<b>296,648,747</b>	<b>335,995,325</b>
<b>Represented by:</b>			
Due to Donor	10	188,201,196	252,050,264
HYSAWA General Fund	11	91,851,672	68,093,013
Operation & Maintenance Fund - Community Contribution	12	16,595,879	15,852,048
<b>Total Fund and Liabilities</b>		<b>296,648,747</b>	<b>335,995,325</b>

*The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.*

*S. F. Ahmed*  
Director Finance

*John*  
Managing Director

*MDW*  
Chairman

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



Dated, Dhaka;  
30 November 2020

*S. F. Ahmed*  
S. F. Ahmed & Co.  
Chartered Accountants



**HYSAWA**  
**Statement of Comprehensive Income**  
*For the year ended 30 June 2020*

Note	Amount in Taka			
	General Fund	Projects Fund	Total 30-Jun-20	30-Jun-19
<b>INCOME</b>				
Grant Income	-	397,452,673	397,452,673	191,326,542
Operation & Maintenance Fund Income	18	-	482,053	59,911
Interest Income on Fixed Deposit Receipts (FDR)	19	2,920,204	4,706,700	5,643,138
Interest Income on Bank Accounts	19	129,655	5,257,234	5,076,577
Overhead Income from Projects	20	26,700,023	-	11,543,412
Other Income	22	625,020	-	86,000
<b>Total Income</b>		<b>30,374,902</b>	<b>407,898,660</b>	<b>438,273,562</b>
<b>EXPENDITURE</b>				
Expenditure-Union Parishad	13	-	256,189,816	95,244,660
Personnel Cost	14	3,028,128	62,867,305	46,688,917
Program Activities Cost	15	-	51,456,677	29,391,058
Program Support Cost	16	3,551,469	36,416,552	23,699,732
Purchase of Fixed Assets	17	36,646	486,258	6,625,977
<b>Total Expenditure</b>		<b>6,616,243</b>	<b>407,416,607</b>	<b>414,032,850</b>
Operation & Maintenance Fund Expense	18	-	482,053	59,911
Excess of Income over Expenditure		23,758,659	-	12,025,325
		<b>30,374,902</b>	<b>407,898,660</b>	<b>438,273,562</b>

*The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.*

*S. F. Ahmed*  
Director Finance

*[Signature]*  
Managing Director

*[Signature]*  
Chairman



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

Dated, Dhaka;  
30 November 2020

*S. F. Ahmed*  
S. F. Ahmed & Co.  
Chartered Accountants

**HYSAWA**  
Statement of Changes in Fund  
For the year ended 30 June 2020

Amount in Taka

Particulars	Due to Donor	HYSAWA General Fund	Operation & Maintenance Fund	Total Fund
<b>Balance as at 01 July 2019</b>	<b>252,050,264</b>	<b>68,093,013</b>	<b>15,852,048</b>	<b>335,995,325</b>
Fund Received during the year	343,567,539	30,374,902	1,225,884	375,168,325
<b>Total fund available for use</b>	<b>595,617,803</b>	<b>98,467,915</b>	<b>17,077,932</b>	<b>711,163,650</b>
Fund Utilized during the year	407,416,607	6,616,243	482,053	414,514,903
<b>Balance as at 30 June 2020</b>	<b>188,201,196</b>	<b>91,851,672</b>	<b>16,595,879</b>	<b>296,648,747</b>

<b>Balance as at 01 July 2018</b>	<b>72,996,657</b>	<b>56,067,688</b>	<b>9,031,481</b>	<b>138,095,826</b>
Fund Received during the year	375,999,455	16,730,132	6,880,478	399,610,065
<b>Total fund available for use</b>	<b>448,996,112</b>	<b>72,797,820</b>	<b>15,911,959</b>	<b>537,705,891</b>
Fund Utilized during the year	196,945,847	4,704,807	59,911	201,710,565
<b>Balance as at 30 June 2019</b>	<b>252,050,264</b>	<b>68,093,013</b>	<b>15,852,048</b>	<b>335,995,325</b>

*Albin/Ink*  
Director Finance

*[Signature]*  
Managing Director

*[Signature]*  
Chairman



**HYSAWA**  
**Statement of Cash Flows**  
*For the year ended 30 June 2020*

Amount in Taka	
30-Jun-20	30-Jun-19

**a) Cash Flows from Operating Activities**

Income over expenditure General Fund	23,758,659	12,025,325
	-	-
<b>Changes in Working Capital (for General fund only)</b>		
Increase in advance, deposit and pre-payments	(1,015,921)	115,000
Provision for expenses	(89,085)	29,263
Receivable from Cox's Bazar Project	1,199,224	(1,199,224)
<b>Net Cash Flow used in Operating Activities</b>	<b>23,852,877</b>	<b>10,970,364</b>

**b) Cash Flows from Investing Activities**

Investment in Fixed Deposit Receipts (FDR)	(67,669,589)	(72,143,138)
Encashment of Fixed Deposit Receipts (FDR)	50,584,375	-
<b>Net Cash Flow from /(used) in Investing Activities</b>	<b>(17,085,214)</b>	<b>(72,143,138)</b>

**c) Cash Flows from Financing Activities**

Fund received from donors	334,829,489	377,265,938
Bank interest received on FDRs & bank accounts	9,963,934	5,618,995
Interest refunded to donors	-	(311)
Payment for project expenditures	(406,959,827)	(196,343,034)
<b>Net Cash Flow from/(used) in Financing Activities</b>	<b>(62,166,404)</b>	<b>186,541,587</b>
<b>Net Increase in Cash and Bank Balance (a+b+c)</b>	<b>(55,398,742)</b>	<b>125,368,813</b>
Cash and Bank Balance at the Beginning of the Year	204,703,032	79,334,219
<b>Cash and Bank Balance at the End of the Year</b>	<b>149,304,291</b>	<b>204,703,032</b>

*Alimul Haq*  
 Director Finance

*John*  
 Managing Director

*BOW*  
 Chairman





**HYSAWA**  
Statement of Receipts and Payments  
For the year ended 30 June 2020

Notes	Amount in Taka				
	General Fund	O & M Fund	Projects Fund	30-Jun-20	30-Jun-19
<b>RECEIPTS</b>					
<b>Opening Balance:</b>					
Cash in Hand	38,328	-	-	38,328	84,553
Cash at Bank	2,305,464	1,309,813	201,049,427	204,664,704	79,249,666
	<b>2,343,792</b>	<b>1,309,813</b>	<b>201,049,427</b>	<b>204,703,032</b>	<b>79,334,219</b>
Fund Received from Donors	-	645,021	334,184,468	334,829,489	377,265,938
Overhead Received from Projects	20 26,700,023	-	-	26,700,023	10,344,188
Short-term loan realized from Gratuity fund	-	-	-	-	-
Encashment of Fixed Deposit Receipts (FDRs)	-	-	-	-	-
Bank Interest Received on FDRs and Bank Accounts	19 3,049,859	580,863	9,383,071	13,013,793	10,719,715
Unspent Fund Balance Refund from UP and PNGOs	-	-	-	-	-
Income against Re-imbursement Expenditure	14,427,887	-	-	14,427,887	12,086,231
Previous year Receivable received	1,199,224	-	-	1,199,224	-
Other Income of General Fund	22 625,020	-	-	625,020	86,000
<b>Total Receipts</b>	<b>46,002,013</b>	<b>1,225,884</b>	<b>343,567,539</b>	<b>390,795,436</b>	<b>410,502,072</b>
<b>Total</b>	<b>48,345,805</b>	<b>2,535,697</b>	<b>544,616,966</b>	<b>595,498,468</b>	<b>489,836,291</b>
<b>PAYMENTS</b>					
Fund Transferred to Union Parishads	-	-	256,189,816	256,189,816	95,244,660
Personnel Cost	14 16,385,573	-	62,867,305	79,252,878	58,775,148
Program Activity Cost	15 -	477,670	51,435,765	51,913,435	29,437,960
Program Support Cost	16 4,281,969	4,383	36,416,552	40,702,904	23,168,714
Payment against Accruals & Provisions	429,027	-	-	429,027	399,764
Purchased of Fixed Assets	36,646	-	486,258	522,904	6,625,977
Advance to staffs and others	1,015,921	-	(917,921)	98,000	(980,663)
Security Deposit	-	-	-	-	318,250
Investment in Fixed Deposit Receipts (FDR)	15,920,204	1,548,536	(383,526)	17,085,214	72,143,138
Interest Refunded to Donors (HYSAWA AHC Project)	-	-	-	-	311
<b>Total Payments</b>	<b>38,069,340</b>	<b>2,030,589</b>	<b>406,094,248</b>	<b>446,194,177</b>	<b>285,133,259</b>
<b>Closing Balance:</b>					
Cash in Hand	6 49,957	-	-	49,957	38,328
Cash at Bank	10,226,508	505,108	138,522,718	149,254,334	204,664,704
	<b>10,276,465</b>	<b>505,108</b>	<b>138,522,718</b>	<b>149,304,291</b>	<b>204,703,032</b>
<b>Total</b>	<b>48,345,805</b>	<b>2,535,697</b>	<b>544,616,966</b>	<b>595,498,468</b>	<b>489,836,291</b>

*H. S. F. Ahmed*  
Director Finance

*John*  
Managing Director

*POW*  
Chairman





**HYSAWA**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2020**

**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 Parishad
- Create institutional and technical condition for fiscal discipline and financial accountability in participating
- 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 Organization;
- 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 below:

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
9	Integrated Emergency response and early recovery support program, Bangladesh	Action Against Hunger	ACF Project
10	Recruitment and secondment of technical experts to DPHE, Cox's bazar on behalf of wash technical resource unit (TRU).	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 (Switzerland Swiss Agency for Development and Cooperation)





## **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 2019 to 30 June 2020.

## **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 Going Concern**

As per IAS-1, an entity is required to make an assessment at the end of each year to assess its capability to continue as going concern. However, currently the organization manage different projects relating to Hygiene, Sanitation and Water Supply the most disadvantaged communities in Bangladesh funded by different Donors to operate its activity for a period from 01 December 2017 to 30 November 2021 until and unless it obtained further extension approval from the respective Donor. Therefore, it can not be considered a full phase going concern as like as other incorporated body or companies.

### **3.3 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.

### **3.4 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.

### **3.5 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.

### **3.6 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.



### **3.7 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.

### **3.8 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.

### **3.9 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.





Notes	Amount in Taka	
	30-Jun-20	30-Jun-19

#### 4 Long-term Investment in Fixed Deposit Receipts (FDR)

FDR No.	Name of Institution	Date of Investment	Expected Maturity date		
34924	IDLFC Finance Ltd.	30-Sep-18	30-Sep-20	11,352,306	11,352,306
34925		30-Sep-18	30-Sep-20	11,352,306	11,352,306
49414		20-Jun-19	20-Jun-21	5,000,000	5,000,000
23875	IPDC Finance Ltd.	31-Oct-19	31-Oct-22	5,000,000	-
64679	DBHL	17-Nov-19	17-Nov-22	5,049,932	-
				<b>37,754,544</b>	<b>27,704,613</b>

#### 5 Advance, Deposit and Prepayments

Advance to Staffs	5.1	223,550	105,212
Advance to Projects	5.2	1,022,921	7,000
Advance to Partner NGOs	5.3	-	-
Security Deposits for Garage Rental	5.4	507,000	548,250
Advance to General Fund	5.5	-	-
		<b>1,753,471</b>	<b>660,462</b>

##### 5.1 Advance to Staffs

Opening Balance	105,212	1,025,875
Add: Addition during the year	470,850	7,236,677
	<b>576,062</b>	<b>8,262,552</b>
Less: Adjusted during the year	(352,512)	(8,157,340)
	<b>223,550</b>	<b>105,212</b>

##### 5.2 Advance to Projects

Opening Balance	7,000	2,000
Addition during the year	3,970,000	3,307,825
	<b>3,977,000</b>	<b>3,309,825</b>
Less: Adjusted during the year	(2,954,079)	(3,302,825)
	<b>1,022,921</b>	<b>7,000</b>

##### 5.3 Advance to Others/Partner NGOs

Opening Balance	-	180,000
Addition during the year	-	-
	-	<b>180,000</b>
Less: Adjusted during the year	-	(180,000)
Closing Balance	-	-

##### 5.4 Security Deposit

Opening Balance	548,250	230,000
Addition during the year	-	318,250
	<b>548,250</b>	<b>548,250</b>
Adjusted during the year	(41,250)	-
Closing Balance	<b>507,000</b>	<b>548,250</b>

<i>HYSAWA General Fund</i>	<i>230,000</i>
<i>HYSAWA Cox's Bazar Project</i>	<i>245,000</i>
<i>HYSAWA SDC-II Project</i>	<i>32,000</i>
	<b><i>507,000</i></b>

##### 5.5 Advance to General Fund

Opening Balance	-	1,300,880
Addition during the year	-	-
Less: Transferred to the respective project	-	(1,300,880)
Closing Balance	-	-

#### 6 Cash & Cash Equivalents

Cash in Hand	49,957	38,328
Cash at Bank	149,254,334	204,664,704
	<b>149,304,291</b>	<b>204,703,032</b>



Notes	Amount in Taka	
	30-Jun-20	30-Jun-19

## 6.1 Cash at Bank

Bank Name	Account Name	A/C No.		
Sonali Bank Ltd. (STD)	General Fund	36000346	10,121,872	2,194,653
	Danida Project	3000051	28,036,773	19,939,231
	Cox's Bazar Project	3000057	80,320,345	104,917,562
	AHC Project	3000049	81,042	726,805
	SDC Project II	3000052	24,630,523	53,674,425
	Endowment Fund	3000055	391,201	101,905
	SDC TRU Project	3000063	1,532,040	-
	ACF OFDA Project	3000060	2,754,585	-
	O & M Fund	3000047	505,108	1,309,813
	ACF Project	1156030054	9,346	21,679,478
	German Project	3000046	763,916	5,931
SBAC (Savings)	Donation Account	10130000263	2,947	4,090
DBBL (Savings)	General Fund	11611012173	104,636	110,811
			<b>149,254,334</b>	<b>204,664,704</b>

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

FDR no.	Name of Bank	Account Name		
51986	Delta Brac Housing Ltd. (DBHL)	HYSAWA General Fund	12,147,677	11,273,938
61399			12,124,394	3,000,000
65902			3,000,000	-
23661	SBAC Bank Ltd.		6,311,463	5,882,779
23660			6,072,650	5,643,251
34926	IDLC Finance Ltd.		3,251,500	11,237,444
1292	IDLC Finance Ltd.	HYSAWA Endowment Fund	20,000,000	50,584,375
50524	IPDC Finance Ltd.		30,200,849	-
670118	Sonali Bank Ltd.	HYSAWA Operation & Maintenance Fund	5,126,214	4,858,496
670119			1,139,216	1,079,720
670125			3,578,144	3,580,644
670127			2,052,621	2,023,375
670140			3,167,393	3,000,000
670153			1,027,183	-
			<b>109,199,304</b>	<b>102,164,021</b>

Note: 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

Opening balance		429,027	399,764
Add: Addition during the year (HYSAWA General Fund)	8.1	339,942	429,027
Less: Paid During the year		(429,027)	(399,764)
Closing balance		<b>339,942</b>	<b>429,027</b>

### 8.1 Addition during the year (HYSAWA General Fund)

Audit fees	287,500	338,100
Car Parking Rent	12,000	12,000
Newspaper cost	360	324
Nabila Enterprise	322	449
Gulshan Service Station	12,980	16,405
Utility expenses	10,146	43,749
Intern/Temporary support	10,000	7,500
Vision Enterprise	500	10,000
Mobile Bill & TV Cables	6,134	500
	<b>339,942</b>	<b>429,027</b>

## 9 Payable to General Fund

Donation Account	7,000	7,000
ACF Project	2,000	-
ACF-OFDA Project	100,000	-
SDC TRU Project	913,921	-
	<b>1,022,921</b>	<b>7,000</b>





Notes	Amount in Taka	
	30-Jun-20	30-Jun-19
<b>10 Due to /(from) donor</b>		
Opening Balance	252,050,264	72,996,657
Fund received during the year	10.1 334,184,468	370,863,103
Bank interest received	9,383,071	5,136,352
<b>Total fund available for use</b>	<b>595,617,803</b>	<b>448,996,112</b>
<b>Less: Fund utilized during the year:</b>		
Total expenditure - (Ref: Statement of I & E)	(407,416,607)	(196,945,536)
Refund to the Donors (AHC Project-I Phase)	-	(311)
<b>Total fund utilized during the year</b>	<b>(407,416,607)</b>	<b>(196,945,847)</b>
	<b>188,201,196</b>	<b>252,050,264</b>
<b>10.1 Fund received during the year</b>		
DANIDA Project	47,593,479	52,720,905
Swiss Development Cooperation (SDC Project-ii)	90,000,000	108,000,000
Australian High Commission (AHC Project)	-	3,657,500
Government of Bangladesh ( Endowment Fund)	-	50,000,000
German Project	885,000	-
SDC TRU Project	1,794,394	-
ACF OFDA Project	3,994,695	-
Action Against Hunger (ACF Project)	2,126,310	27,734,698
HYSAWA Cox's Bazar Project	10.1.1 187,790,590	128,750,000
	<b>334,184,468</b>	<b>370,863,103</b>
<b>10.1.1 HYSAWA Cox's Bazar Project</b>		
Received from SDC	59,500,000	63,750,000
Received from DANIDA	128,290,590	65,000,000
	<b>187,790,590</b>	<b>128,750,000</b>
<b>11 HYSAWA General Fund</b>		
Opening balance	68,093,013	56,067,688
Income over Expenditure (Ref: Statement of I & E)	23,758,659	12,025,325
<b>Closing balance</b>	<b>91,851,672</b>	<b>68,093,013</b>
<b>12 Operation &amp; Maintenance Fund</b>		
Opening Balance	15,852,048	9,031,481
Fund received during the year	645,021	6,397,835
Bank interest received	580,863	482,643
<b>Total fund available for use</b>	<b>17,077,932</b>	<b>15,911,959</b>
<b>Less: Fund utilized during the year</b>		
Total expenditure - (Ref: Statement of I & E)	(482,053)	(59,911)
<b>Closing balance</b>	<b>16,595,879</b>	<b>15,852,048</b>
<b>13 Expenditure-Union Parishad</b>		
Danida Project	13.1 18,809,300	28,528,399
Construction of Improved HH Latrine	13.2 77,558,388	64,552,261
HYSAWA Cox's Bazar Project	13.3 159,822,128	2,164,000
	<b>256,189,816</b>	<b>95,244,660</b>
<b>13.1 Danida Project</b>		
UP Staff Cost	4,069,201	4,560,006
Volunteers on CCA	61,825	159,700
LGI's Management Cost	332,000	289,000
CCA Resilient Infrastructure	14,346,274	23,519,693
	<b>18,809,300</b>	<b>28,528,399</b>



Notes	Amount in Taka	
	30-Jun-20	30-Jun-19
<b>13.2 SDC Project-II</b>		
Personnel Cost- Community Organizer	7,177,575	6,498,500
Project Operational Cost - Communication, Stationaries, bank charge	818,530	819,525
Construction of Public Latrine	13.2.1 1,545,324	1,162,218
Construction of Improved HH Latrine	13.2.2 4,605,207	4,151,577
Water and Sanitation Infrastructure	13.2.3 62,241,526	51,360,441
Orientation to Community Volunteer	180,000	440,000
Reward for Volunteer	150,000	100,000
Operation and Maintenance	840,226	-
UP Public disclosure board	-	20,000
	<b>77,558,388</b>	<b>64,552,261</b>
<b>13.2.1 Construction of Public Latrine</b>	<b>1,705,324</b>	<b>1,282,218</b>
Less: Community contribution	(160,000)	(120,000)
	<b>1,545,324</b>	<b>1,162,218</b>
<b>13.2.2 Construction of Improved HH Latrine</b>	<b>5,023,707</b>	<b>4,561,239</b>
Less: Community contribution	(418,500)	(409,662)
	<b>4,605,207</b>	<b>4,151,577</b>
<b>13.2.3 Water and Sanitation Infrastructure</b>	<b>71,163,826</b>	<b>58,735,618</b>
Less: Community contribution	(8,922,300)	(7,375,177)
	<b>62,241,526</b>	<b>51,360,441</b>
<b>13.3 HYSAWA Cox's Bazar Project</b>		
Program Review and Documentation	225,000	-
UP Office Furniture and Equipment	220,000	345,000
UP Office Operational Cost	435,000	174,000
Water Supply Infrastructure	13.3.1 102,301,082	-
Construction of Improved HH Latrine	13.3.2 22,560,517	-
Construction of Public Latrine	13.3.3 24,569,190	-
Community Volunteer	2,970,000	-
Community mobilization Activity	33,000	115,000
Community Organizer	6,508,339	1,530,000
	<b>159,822,128</b>	<b>2,164,000</b>
<b>13.3.1 Water Supply Infrastructure</b>	<b>112,150,132</b>	<b>-</b>
Less: Community contribution	(9,849,050)	-
	<b>102,301,082</b>	<b>-</b>
<b>13.3.2 Construction of Improved HH Latrine</b>	<b>25,073,767</b>	<b>-</b>
Less: Community contribution	(2,513,250)	-
	<b>22,560,517</b>	<b>-</b>
<b>13.3.3 Construction of Public Latrine</b>	<b>27,440,945</b>	<b>-</b>
Less: Community contribution	(2,871,755)	-
	<b>24,569,190</b>	<b>-</b>
<b>14 Personnel Cost</b>		
<b>Projects Fund</b>		
SDC Project-II	14.1 19,297,186	16,681,779
AHC Project	14.2 200,000	1,062,526
ACF Project	14.3 1,055,000	1,578,929
Danida Project	14.4 15,370,150	14,214,631
Cox's Bazar Project	14.5 24,627,056	10,483,046
German Embassy	14.6 30,000	-
SDC TRU Project	14.7 1,044,599	-
ACF OFDA Project	14.8 1,243,314	-
	<b>62,867,305</b>	<b>44,020,911</b>
Add: HYSAWA General Fund	16,385,573	14,754,237
<b>Total Cost to be Shown in The Receipts &amp; Payment Accounts</b>	<b>79,252,878</b>	<b>58,775,148</b>
Less: Shared Staff Cost Adjustment	(13,357,445)	(12,086,231)
<b>Total Cost to be Shown in The Income &amp; Expenditure Accounts</b>	<b>65,895,433</b>	<b>46,688,917</b>





Notes	Amount in Taka	
	30-Jun-20	30-Jun-19
<b>14.1 SDC Project-II</b>		
Core Organizaition/Head Office	14.1.1 9,933,719	8,998,872
Field Level Staff	5,098,352	3,902,247
Shared Staff-40% (DP, FM, A & HR)	14.1.2 4,265,115	3,780,660
	<b>19,297,186</b>	<b>16,681,779</b>
<b>14.1.1 Core Organizaition/Head Office</b>	11,296,537	10,239,572
Less: HYSAWA Contribution	(1,362,818)	(1,240,700)
	<b>9,933,719</b>	<b>8,998,872</b>
<b>14.1.2 Shared Staff-40% (DP, FM, A &amp; HR)</b>	11,003,392	3,780,660
Less: HYSAWA Contribution	(6,738,277)	-
	<b>4,265,115</b>	<b>3,780,660</b>
<b>14.2 AHC Project</b>		
AHC Project Phase-I	-	350,000
AHC Project Phase-II	200,000	712,526
	<b>200,000</b>	<b>1,062,526</b>
<b>14.3 ACF Project</b>		
Salary of Project Coordinator	125,000	470,968
Salary of Technical Officer	200,000	700,000
Salary of Wash Officer	80,000	160,000
Salary of Accountant	50,000	247,961
Salary of Hygiene Promoter	600,000	-
	<b>1,055,000</b>	<b>1,578,929</b>
<b>14.4 HYSAWA Danida Project</b>		
Salary of Director Program	2,138,531	1,937,445
Salary of Finance Manager	1,678,833	1,515,497
Salary of Admin and HR Manager	1,697,269	1,526,038
Salary of Program Officer	2,415,761	2,171,336
Salary of Program Officer-Technical	736,326	584,133
Salary of Accounts Officer	1,560,896	1,337,929
Salary of Driver	431,133	361,418
Salary of Office Attendant	291,658	226,428
Salary of UPZ Coordinator, Technical, Finance Officer	4,419,743	4,554,407
	<b>15,370,150</b>	<b>14,214,631</b>
<i>Note: 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 146,604 has been charged from project fund as additional responsibility allowance of director program (Acting Managing Director).</i>		
<b>14.5 HYSAWA Cox's Bazar Project</b>		
Salary of Program Officer	1,292,640	579,607
Salary of Project Manager	1,713,120	894,000
Salary of Monitoring and MIS Officer	1,157,600	434,929
Salary of Administrative Officer	1,009,200	534,000
Salary of Office Attendant	967,170	391,381
Salary of Driver	1,084,818	482,344
Salary of Senior Finance Officer	1,292,640	573,801
Salary of Project Officer Finance	672,720	250,774
Salary of Senior Project Officer Finance	1,002,200	383,643
Salary of UPZ-Project Officer Finance	1,827,924	673,113
Salary of Sr. Project Officer-Technical	1,299,840	678,000
Salary of Project Officer-Technical	5,714,624	1,894,929
Salary of Project Officer-WASH	5,592,560	2,712,525
	<b>24,627,056</b>	<b>10,483,046</b>
<b>14.6 HYSAWA German Project</b>		
Salary of Project Coordinator	30,000	-
	<b>30,000</b>	<b>-</b>



Notes	Amount in Taka	
	30-Jun-20	30-Jun-19

#### 14.7 SDC TRU Project

Salary of National Hydro Geologist  
Salary of Information management Officer

548,300	-
496,299	-
<b>1,044,599</b>	<b>-</b>

#### 14.8 ACF OFDA Project

Salary of Project Coordinator  
Salary of Technical Officer  
Salary of Project Logistics & Finance officer

541,671	-
340,172	-
361,471	-
<b>1,243,314</b>	<b>-</b>

*Note: 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 general fund.*

#### 15 Program Activities Cost

Danida Project

15.1 2,143,736 2,863,373

SDC Project-II

15.2 13,012,482 15,421,800

ACF Project

15.3 21,404,381 5,054,185

AHC Project

15.4 450,443 3,710,278

Cox's Bazar Project

15.5 14,444,833 2,341,422

German Project

15.6 802 -

**Total Cost to be Shown in Comprehensive Income**

**51,456,677 29,391,058**

Add: Current year advance

125,550 -

Add: O & M Project

477,670 -

Less: Previous year advance adjustment

(146,462) (46,903)

**Total Cost to be Shown in The Receipts & Payment Accounts**

**51,913,435 29,344,155**

#### 15.1 Danida Project

Deve.Project implement. Manuals

- 59,000

Dev.Printing IEC/BCC Materials

1,452,234 613,451

Training Module Dev.ToT

- 358,842

Basic Training UP and UPZ

- 444,673

Basic Training UP Secretary

- 77,107

Training to UP Staff

50,376 330,802

Staff Dev. Training. Exposure

300,174 190,828

Regional Workshop

- 96,370

Water Quality Test

161,000 692,300

Mechanics and CT Orientation

32,752 -

Documentation

147,200 -

**2,143,736 2,863,373**

#### 15.2 SDC Project-II

House Hold Latrine-MFI

520,780 46,540

Need Assessment UP Selection

- 2,500,000

Training workshop with UP

45,100 1,971,353

Mid-Term Project Review

969,086 -

School Teacher Orientation

96,845 -

Orientation to UP Secretary

- 350,209

Training of UP Staff

239,907 572,125

UP Public Disclosure Board

- 79,800

Development of Strategy and Operational Guideline

- 500,000

Monitoring of Functionality WP

3,105,000 3,196,000

Operation and Maintenance

18,750 -

Enlist Training Mechanics

216,620 -

Dev. Of Technology O & M

400,000 -

Dev. Training Manuals

- 417,619

Bill Board public places

- 299,200

Staff Capacity Development

1,012,247 406,245

Strategic Planning/Workshop

60,000 1,258,687

Estab. User Request System

120,000 400,000

Dev. Strategy Operational Guideline

- 715,578

Project Launching Workshop

- 246,255

Partnership Development Workshop

46,885 126,807

Docu. Case Study. Lesson Learned

50,000 269,907





Notes	Amount in Taka	
	30-Jun-20	30-Jun-19
Disse. HYSAWA Achievement	41,632	50,000
Dev.Design Print IEC/BCC Materials	5,140,575	808,583
Participate/Event Sponsoring/Publication	154,780	45,398
Planning Review meeting	345,933	-
National Day Observance	209,390	208,200
Upgradation of HYSAWA Web Portal	21,083	-
Mobile Application for Reporting	-	804,983
Camp./Dev. Of Communication Materials	26,880	50,000
Meeting Govt. DP Private Donors	153,994	25,000
Media Publication Printing	16,995	73,311
	<b>13,012,482</b>	<b>15,421,800</b>
<b>15.3 ACF Project</b>		
Orientation/Meeting with UP	-	19,820
Water Supply	1,886,776	1,210,453
Sanitation	8,398,929	3,053,710
Solid Waster Management	-	747,175
Hygiene Promotion	11,097,446	23,027
Training of Hygiene Promoter	21,230	-
	<b>21,404,381</b>	<b>5,054,185</b>
<b>15.4 AHC Project</b>		
Demonstrative Infrastructure	-	3,171,435
Designing Assessment Tools	-	108,000
IEC/BCC Materials	170,000	253,519
Project Results Sharing Workshop	91,881	96,466
Project Inception Workshop	-	55,152
Baseline Survey	-	700
Installation/Reno. Of Water & Sanitation	150,432	-
Training for Project staff	3,150	18,900
Training/Orientation on Menstrual Hygiene	34,980	6,106
	<b>450,443</b>	<b>3,710,278</b>
<b>15.5 Cox's Bazar Project</b>		
Program Review and Doc	426,985	7,065
Public Disclosure Board	55,470	-
Monthly Progress Review meeting	177,189	132,421
IEC/BCC Materials	8,356,935	84,842
Training for UP Functionaries	67,200	755,897
Training for UP Secretary	82,221	-
Training for UP Staff	504,436	662,119
Launching, Workshop, Meeting	517,428	276,200
Water Supply Infrastructure	-	275,868
Operation and Maintenance	7,740	-
Test Water Quality of Existing Wells	4,054,750	2,824
Community Mobilization Activity	9,460	15,000
Construction of Improved Household Latrine	-	108,935
Water, Sanitation and Hygiene Day Observance	185,019	20,251
	<b>14,444,833</b>	<b>2,341,422</b>
<b>15.6 German Project</b>		
IEC/BCC Materials	802	-
	<b>802</b>	<b>-</b>



	Notes	Amount in Taka	
		30-Jun-20	30-Jun-19
<b>16 Program Support Cost</b>			
HYSAWA General Fund	16.1	3,551,469	2,019,681
HYSAWA ACF Project	16.2	1,560,203	732,590
SDC Project-II	16.3	10,193,835	10,681,247
AHC Project	16.4	532	174,840
HYSAWA Danida Project	16.5	3,657,396	5,020,519
HYSAWA Cox's Bazar Project	16.6	16,490,288	4,381,544
HYSAWA Endowment Fund	16.7	4,263,845	686,849
German Project		586	1,173
ACF OFDA Project		107,731	-
SDC TRU Project		140,849	-
Donation Account		1,287	1,289
<b>Total Cost to be Shown in The Comprehensive Income</b>		<b>36,416,552</b>	<b>21,680,051</b>
HYSAWA General Fund		4,281,969	2,890,654
O & M Fund		4,383	13,009
<b>Total Cost to be Shown in The Receipts &amp; Payment Accounts</b>		<b>40,702,904</b>	<b>24,583,714</b>
<b>16.1 HYSAWA General Fund</b>			
Local and Field Travel		30,020	32,005
Office Expenses		2,290,159	1,843,379
Vehicle Management		704,512	468,619
Workshop, Seminar, Meeting		1,062,984	191,998
Audit and Legal Fee		300,279	350,600
Advertisement and Printing		222,857	414,980
Computer Accessories		11,100	18,100
		<b>4,621,911</b>	<b>3,319,681</b>
Less: ACF Project Expenses		-	(1,300,000)
Less: Shared of partial office expenses adjustment		(1,070,442)	-
		<b>3,551,469</b>	<b>2,019,681</b>
Less: Current year provision		(339,942)	(429,027)
<b>Total Cost shown in the Receipts &amp; Payment Accounts</b>		<b>4,281,969</b>	<b>2,890,654</b>
<i>Note: As the projects fund are partial used to the respective project for office expenses, therefore the shared cost has been eliminated from the office expenses of general fund.</i>			
<b>16.2 ACF Project</b>			
Travel cost of project staff		161,062	99,090
Program Monitoring cost		-	196,529
HYSAWA Overhead cost		1,399,141	436,971
		<b>1,560,203</b>	<b>732,590</b>
<b>16.3 SDC Project-II</b>			
Travel, Vehicle Fuel, Maintenance		941,232	1,446,184
Maintenance-Equipment		32,817	27,350
Office Rent		235,200	187,200
Office Furniture and Others		-	12,075
Travel and Allowance		103,312	59,745
Vehicle Fuel and Maintenance		114,594	178,158
Office Maintenance		31,045	49,011
Office Stationary, Supplies		43,956	60,630
Meeting with Project staff		86,656	101,709
Staff Recruitment/Advertisement		-	149,720
Bank Charge		167,071	265,398
Water Quality Test		1,607,700	2,103,200
HYSAWA Overhead Cost		6,830,252	6,040,867
		<b>10,193,835</b>	<b>10,681,247</b>
<b>16.4 AHC Project</b>			
Field Monitoring Cost		-	154,581
Stationary/Communication		532	11,518
Bank Charge, Phase-II		-	8,741
		<b>532</b>	<b>174,840</b>





Notes	Amount in Taka	
	30-Jun-20	30-Jun-19

#### 16.5 HYSAWA Danida Project

Staff Recruitment	-	14,799
Bank Charge	79,117	58,420
Vehicle Fuel and Maintenance	88,518	250,612
Field Office	328,791	574,537
Program and Financial Monitoring	140,186	426,859
Program Support	150,408	7,033
HYSAWA Overhead	2,870,376	3,688,259
	<b>3,657,396</b>	<b>5,020,519</b>

#### 16.6 HYSAWA Cox's Bazar Project

Vehicle Fuel and Maintenance	329,273	139,355
District Staff Travel/ Vehicle/Motorcycle	533,329	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	419,265	237,109
District Office Operational cost	980,039	453,621
Upazila Office Operational cost	1,058,835	480,766
Staff Recruitment and Advertisement	78,462	424,486
Program and Finance Monitoring	523,298	163,436
UPZ Staff Travel/ Vehicle/Motorcycle	337,976	144,390
HYSAWA Overhead	12,229,811	1,387,386
	<b>16,490,288</b>	<b>4,381,544</b>

#### 16.7 HYSAWA Endowment Fund

Office Rent	-	506,000
Electricity, Gas and Water	-	43,459
Office Maintenance	-	32,000
Bank Charge	27,295	105,390
Overhead Cost	4,236,550	-
	<b>4,263,845</b>	<b>686,849</b>

#### 17 Purchase of Fixed Assets

HYSAWA General Fund:	17.1	36,646	17,120
SDC Project II:	17.2	12,500	742,343
Danida Project	17.3	13,892	565,630
Cox's Bazar Project	17.4	459,866	5,300,884
		<b>486,258</b>	<b>6,608,857</b>
		<b>522,904</b>	<b>6,625,977</b>

#### 17.1 HYSAWA General Fund:

Office Equipment	27,616	17,120
Computer and Accessories	9,030	-
	<b>36,646</b>	<b>17,120</b>

#### 17.2 SDC Project II:

Motorcycle	-	734,943
Office Equipment	12,500	7,400
	<b>12,500</b>	<b>742,343</b>

#### 17.3 Danida Project

Motorcycle	-	475,230
Office Furniture	13,892	-
Laptop	-	90,400
	<b>13,892</b>	<b>565,630</b>

#### 17.4 Cox's Bazar Project

HQ Office Furniture and Equipment	62,542	440,490
District office Furniture, Motorcycle	291,782	1,559,835
Upazila Office Furniture, Motorcycle	105,542	3,300,559
	<b>459,866</b>	<b>5,300,884</b>

#### 18 Operation & Maintenance Fund Expenses

Infrastructure Water Points	477,670	46,902
Bank Charge and Commission	4,383	13,009
	<b>482,053</b>	<b>59,911</b>



	Notes	Amount in Taka	
		30-Jun-20	30-Jun-19
<b>19 Bank Interest</b>			
Interest Earned on General Fund	19.1	3,049,859	5,100,720
Interest Earned on Operation & Maintenance Fund	19.2	580,863	482,643
Interest Earned on Projects Fund	19.3	9,383,071	5,136,352
		<b>13,013,793</b>	<b>10,719,715</b>
<b>19.1 Interest Earned on General Fund</b>			
Interest on Fixed Deposit Receipts (FDR)		2,920,204	4,688,563
Interest on Bank Accounts		129,655	412,157
		<b>3,049,859</b>	<b>5,100,720</b>
<b>19.2 Interest Earned on Operation &amp; Maintenance Fund</b>			
Interest on Fixed Deposit Receipts (FDR)		548,536	370,200
Interest on Bank Accounts		32,327	112,443
		<b>580,863</b>	<b>482,643</b>
<b>19.3 Interest Earned on Projects Fund</b>			
Danida Project		429,087	351,412
Donation Account		144	158
German Project		2,373	235
Cox's Bazar Project		3,475,114	1,124,708
AHC Project-II		-	27,985
ACF Project		221,142	94,157
ACF OFDA Project		10,935	-
SDC TRU Project		9,173	-
SDC Project-II		1,065,488	2,164,568
Endowment Fund	19.3.1	4,169,615	1,373,129
		<b>9,383,071</b>	<b>5,136,352</b>
<b>19.3.1 Endowment Fund</b>			
Interest on Fixed Deposit Receipts (FDR)		4,158,164	584,375
Interest on Bank Accounts		11,451	788,754
		<b>4,169,615</b>	<b>1,373,129</b>
<b>20 Overhead Income</b>			
SDC Project-II @ 6%		6,830,252	6,040,867
Danida Project @ 8%		2,870,376	3,688,259
ACF Project (lumpsum)		1,363,377	-
HYSAWA Cox's Bazar Project @ 6%		11,315,008	1,387,386
Endowment Fund (lumpsum)		4,236,550	-
SDC TRU Project @ 10%		84,460	426,900
<b>Total Cost to be Shown in The Comprehensive Income</b>		<b>26,700,023</b>	<b>11,543,412</b>
Less: Receivable from Cox's Bazar Project		-	1,199,224
<b>Total Cost to be Shown in The Receipts &amp; Payment Accounts</b>		<b>26,700,023</b>	<b>10,344,188</b>
<i>Note: This represents the entity received income as overhead from SDC II, Danida, Cox's Bazar project and SDC TRU project at a rate of 6%, 8%, 6% and 10% 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 and Endowment Fund.</i>			
<b>21 Deferred Overhead Income</b>			
Overhead income received in advance from Danida Project		-	1,300,880
Refund to Project during the period		-	1,300,880
		<b>-</b>	<b>-</b>
<b>22 Other Income of General Fund</b>			
Consultancy service		528,000	-
Sale of Old Furniture		24,020	-
Sale of Tender document		73,000	86,000
		<b>625,020</b>	<b>86,000</b>





**HYSAWA Danida Project**  
**Receipts and Payments Account**  
*For the year ended 30 June 2020*

Amount in Taka	
30-Jun-20	30-Jun-19

**Opening Balance:**

Advance

Cash at Bank

-	1,508,280
19,939,231	16,651,186
<b>19,939,231</b>	<b>18,159,466</b>

**Receipts during the year:**

Fund Received from Donors

Bank Interest Received on Bank Accounts

47,593,479	52,720,905
429,087	351,412
<b>48,022,566</b>	<b>53,072,317</b>
<b>67,961,797</b>	<b>71,231,783</b>

**Total****Payments for the year:**

Fund Transferred to Union Parishads

Personnel Cost

Program Activity Cost

Program Support Cost

Purchased of Fixed Assets

Advance to staffs

18,809,300	28,528,399
15,370,150	14,214,631
2,074,286	2,863,373
3,657,396	5,020,519
13,892	565,630
-	100,000
<b>39,925,024</b>	<b>51,292,552</b>

**Closing Balance of Funds:**

Cash at Bank

28,036,773	19,939,231
<b>28,036,773</b>	<b>19,939,231</b>
<b>67,961,797</b>	<b>71,231,783</b>

**Total**

*H.S.H.H.*  
**Director Finance**

*Jan*  
**Managing Director**

*POW*  
**Chairman**



## Annexure-2

**HYSAWA SDC Project-II**  
**Receipts and Payments Account**  
*For the year ended 30 June 2020*

**Opening Balance:**

Advances to staff  
Cash at Bank

Amount in Taka	
30-Jun-20	30-Jun-19

-	98,475
53,674,425	51,522,812
<b>53,674,425</b>	<b>51,621,287</b>

**Receipts during the year:**

Fund Received from Donors  
Bank Interest Received on Bank Accounts

90,000,000	108,000,000
1,065,488	2,164,568
<b>91,065,488</b>	<b>110,164,568</b>
<b>144,739,913</b>	<b>161,785,855</b>

**Total****Payments for the year:**

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

77,558,388	64,552,261
19,297,186	16,681,779
13,047,481	15,421,800
10,193,835	10,681,247
12,500	742,343
-	32,000
<b>120,109,390</b>	<b>108,111,430</b>

**Closing Balance of Funds:**

Cash in Hand  
Cash at Bank

-	-
24,630,523	53,674,425
<b>24,630,523</b>	<b>53,674,425</b>
<b>144,739,913</b>	<b>161,785,855</b>

**Total**

*S. F. Ahmed*  
**Director Finance**

*[Signature]*  
**Managing Director**

*[Signature]*  
**Chairman**





**HYSAWA Cox's Bazar Project**  
**Receipts and Payments Account**  
**For the year ended 30 June 2020**

	30-Jun-19 Taka Danida Part	30-Jun-20 Taka Danida Part	30-Jun-20 Taka SDC Part	30-Jun-20 Taka Community Part	30-Jun-20 Taka Total
<b>Opening Balance:</b>	<b>Note-1</b>				
Cash in Hand	-	-	-	-	-
Advance	-	196,901	89,349	-	286,250
Cash at Bank	-	47,974,271	56,943,291	-	104,917,562
	-	<b>48,171,172</b>	<b>57,032,640</b>	-	<b>105,203,812</b>
<b>Receipts during the year:</b>					
Fund Received	65,000,000	128,290,590	59,500,000	15,234,055	203,024,645
Bank Interest	169,745	2,135,722	1,339,392	-	3,475,114
	<b>65,169,745</b>	<b>130,426,312</b>	<b>60,839,392</b>	<b>15,234,055</b>	<b>206,499,759</b>
<b>Total</b>	<b>65,169,745</b>	<b>178,597,484</b>	<b>117,872,032</b>	<b>15,234,055</b>	<b>311,703,571</b>
<b>Payments for the year:</b>					
Fund Transferred to UP	1,490,996	112,664,443	50,850,992	15,234,055	175,056,183
Personnel Cost	7,222,819	15,849,732	7,153,762	-	24,627,056
Program Activity Cost	1,613,240	9,296,553	4,195,991	-	14,444,833
Program Support Cost	3,019,209	10,612,988	4,790,162	-	16,490,288
Purchased of Fixed Assets	3,652,309	295,965	133,584	-	459,866
	<b>16,998,573</b>	<b>148,719,681</b>	<b>67,124,490</b>	<b>15,234,055</b>	<b>231,078,226</b>
<b>Closing Balance of Funds:</b>					
Cash in Hand	-	-	-	-	-
Advance	196,901	210,149	94,851	-	305,000
Cash at Bank	47,974,271	29,667,653	50,652,691	-	80,320,344
	<b>48,171,172</b>	<b>29,877,803</b>	<b>50,747,542</b>	-	<b>80,625,345</b>
<b>Total</b>	<b>65,169,745</b>	<b>178,597,484</b>	<b>117,872,032</b>	<b>15,234,055</b>	<b>311,703,571</b>

HYSAWA Cox's Bazar project is jointly funded by DANIDA & SDC. The project started on 1 December 2018 following agreement with SDC. Agreement with DANIDA was signed on 14 May 2019 and first fund received from DANIDA was on 18 June 2019. In the agreement with DANIDA, it was mentioned (Article 7C) that "The Development Engagement is to be undertaken by the implementing partner for the period between April 2019 and June 2020". During April-June 2019, total expenditure of the project was BDT 17,962,530 of which BDT 16,998,573 was charged to DANIDA during closing of accounts on 30 June 2019. Rest was charged to SDC.

*Abhinav*  
 Director Finance

*John*  
 Managing Director

*BDW*  
 Chairman



**HYSAWA ACF Project**  
**Receipts and Payments Account**  
*For the year ended 30 June 2020*

Amount in Taka	
30-Jun-20	30-Jun-19

**Opening Balance:**

Cash at Bank

21,679,478	1,216,327
<b>21,679,478</b>	<b>1,216,327</b>

**Receipts during the year:**

Fund Received from Donors

2,126,310 27,734,698

Bank Interest Received on Bank Accounts

221,142 94,157

**2,347,452 27,828,855****Total****24,026,930 29,045,182****Payments for the year:**

Personnel Cost

1,055,000 1,578,929

Program Activity Cost

21,404,381 5,054,185

Program Support Cost

1,558,203 732,590

**24,017,584 7,365,704****Closing Balance of Funds:**

Cash at Bank

9,346 21,679,478

**9,346 21,679,478****Total****24,026,930 29,045,182**

*S. F. Ahmed*  
**Director Finance**

*[Signature]*  
**Managing Director**

*[Signature]*  
**Chairman**






HYSAWA AHC Project  
Receipts and Payments Account  
For the year ended 30 June 2020

		Amount in Taka	
		30-Jun-20	30-Jun-19
<b>Opening Balance:</b>			
Advance		-	780,000
Cash at Bank		726,805	1,214,487
		<b>726,805</b>	<b>1,994,487</b>
<b>Receipts during the year:</b>			
Fund Received from Donors		-	3,657,500
Bank Interest Received on Bank Accounts		-	27,985
		-	<b>3,685,485</b>
<b>Total</b>		<b>726,805</b>	<b>5,679,972</b>
<b>Payments for the year:</b>			
Fund Transferred to Union Parishads		-	
Personnel Cost	200,000		1,062,526
Program Activity Cost	445,231		3,710,278
Program Support Cost	532		174,840
Advance to staffs and others	-		5,212
Interest Refunded to Donors	-		311
		<b>645,763</b>	<b>4,953,167</b>
<b>Closing Balance of Funds:</b>			
Cash at Bank		81,042	726,805
		<b>81,042</b>	<b>726,805</b>
<b>Total</b>		<b>726,805</b>	<b>5,679,972</b>

৬৬৬৬৬৬৬৬  
Director Finance

  
Managing Director

  
Chairman



HYSAWA General Fund  
Receipts and Payments Account  
For the year ended 30 June 2020

Amount in Taka	
30-Jun-20	30-Jun-19

**Opening Balance:**

Advances to staff and project  
Cash in Hand  
Cash at Bank

-	122,000
38,328	84,553
2,305,464	5,278,318
<b>2,343,792</b>	<b>5,484,871</b>

**Receipts during the year:**

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

27,899,247	10,344,188
3,049,859	5,100,720
14,427,887	12,086,231
625,020	86,000

**Total**

<b>46,002,013</b>	<b>27,617,139</b>
<b>48,345,805</b>	<b>33,102,010</b>

**Payments for the year:**

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

16,385,573	14,754,237
4,281,969	1,590,654
429,027	399,764
36,646	17,120
-	1,300,880
1,015,921	7,000
15,920,204	12,688,563

<b>38,069,340</b>	<b>30,758,218</b>
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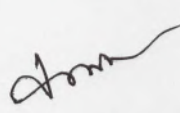
**Closing Balance of Funds:**

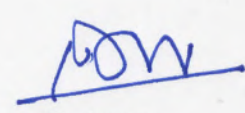
Cash in Hand  
Cash at Bank

49,957	38,328
10,226,508	2,305,464
<b>10,276,465</b>	<b>2,343,792</b>
<b>48,345,805</b>	<b>33,102,010</b>

**Total**

Hlbndh  
Director Finance

  
Managing Director

  
Chairman





HYSAWA O & M Fund  
Receipts and Payments Account  
For the year ended 30 June 2020

**Opening Balance:**

Cash in Hand

Cash at Bank

**Receipts during the year:**

Community Contribution

Bank Interest Received on FDRs and Bank Accounts

**Total****Payments for the year:**

Program Activity Cost

Program Support Cost

Investment in Fixed Deposit Receipts (FDR)

**Closing Balance of Funds:**

Cash in Hand

Cash at Bank

**Total**

Amount in Taka	
30-Jun-20	30-Jun-19

-	-
1,309,813	3,359,446
<b>1,309,813</b>	<b>3,359,446</b>

645,021	6,397,835
580,863	482,643
<b>1,225,884</b>	<b>6,880,478</b>
<b>2,535,697</b>	<b>10,239,924</b>

477,670	46,902
4,383	13,009
1,548,536	8,870,200
<b>2,030,589</b>	<b>8,930,111</b>

-	-
505,108	1,309,813
<b>505,108</b>	<b>1,309,813</b>
<b>2,535,697</b>	<b>10,239,924</b>

*H. M. M. / s/o*  
Director Finance

*[Signature]*  
Managing Director

*[Signature]*  
Chairman



HYSAWA Endowment Fund  
Receipts and Payments Account  
For the year ended 30 June 2020

Amount in Taka	
30-Jun-20	30-Jun-19

**Opening Balance:**

Cash in Hand

Cash at Bank

-	-
101,905	-
<b>101,905</b>	<b>-</b>

**Receipts during the year:**

Fund Received from GoB

Bank Interest Received on FDRs and Bank Accounts

-	50,000,000
4,169,615	1,373,129
<b>4,169,615</b>	<b>51,373,129</b>
<b>4,271,520</b>	<b>51,373,129</b>

**Total****Payments for the year:**

Program Support Cost

Investment in Fixed Deposit Receipts (FDR)

4,263,845	686,849
(383,526)	50,584,375
<b>3,880,319</b>	<b>51,271,224</b>

**Closing Balance of Funds:**

Cash at Bank

391,201	101,905
<b>391,201</b>	<b>101,905</b>
<b>4,271,520</b>	<b>51,373,129</b>

**Total**

*H. S. F. Ahmed*  
Director Finance

*[Signature]*  
Managing Director

*[Signature]*  
Chairman





HYSAWA Donation Account  
Receipts and Payments Account  
For the year ended 30 June 2020

**Opening Balance:**

Cash at Bank

Amount in Taka
30-Jun-20

4,090

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4,090
**Receipts during the year:**

Fund Received from General Fund

-

Bank Interest Received on Bank Accounts

144

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144
**Total**


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4,234

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**Payments for the year:**

Program Support Cost

1,287

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1,287

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**Closing Balance of Funds:**

Cash at Bank

2,947

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2,947

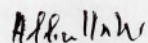
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**Total**

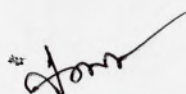

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4,234

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Director Finance



Managing Director



Chairman



HYSAWA German Project  
Receipts and Payments Account  
For the year ended 30 June 2020

Amount in Taka
30-Jun-20

**Opening Balance:**

Cash in Hand  
Cash at Bank

-
5,931
<b>5,931</b>

**Receipts during the year:**

Fund Received from Donors  
Bank Interest Received on Bank Accounts

885,000  
2,373

**887,373**

**Total**

**893,304**

**Payments for the year:**

Personnel Cost  
Program Activity Cost  
Program Support Cost  
Advances to staff and project  
Investment in Fixed Deposit Receipts (FDR)

30,000

802

586

98,000

-  
**129,388**

**Closing Balance of Funds:**

Cash in Hand  
Cash at Bank

-
763,916
<b>763,916</b>
<b>893,304</b>

**Total**

*Ahmed*  
Director Finance

*John*  
Managing Director

*John*  
Chairman





HYSAWA SDC TUR Project  
Receipts and Payments Account  
For the year ended 30 June 2020

Amount in Taka
30-Jun-20

**Opening Balance:**

Cash at Bank

-
-

**Receipts during the year:**

Fund Received from SDC

1,794,394

Advance received from General Fund

913,921

Bank Interest Received on Bank Accounts

9,173

2,717,488

**Total**

2,717,488

**Payments for the year:**

Personnel Cost

1,044,599

Program Support Cost

140,849

1,185,448

**Closing Balance of Funds:**

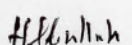
Cash at Bank


1,532,040

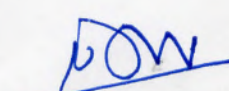
1,532,040

**Total**

2,717,488

  
Director Finance

  
Managing Director

  
Chairman



HYSAWA ACF OFDA Project  
Receipts and Payments Account  
For the year ended 30 June 2020

**Opening Balance:**

Cash at Bank

Amount in Taka
30-Jun-20

**Receipts during the year:**

Fund Received from ACF

3,994,695

Advance from General Fund

100,000

Bank Interest Received on Bank Accounts

10,935

4,105,630

**Total**

4,105,630

**Payments for the year:**

Personnel Cost

1,243,314

Program Support Cost

107,731

1,351,045

**Closing Balance of Funds:**

Cash at Bank

2,754,585

2,754,585

**Total**

4,105,630

*H. S. Ahmed*  
Director Finance

*[Signature]*  
Managing Director

*[Signature]*  
Chairman

