

HYSAWA

Auditor's Report and Financial Statements *for the year ended 30 June 2021*

S. F. AHMED & CO.

Chartered Accountants since 1958

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WE ARE AN INDEPENDENT MEMBER OF
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 2021, 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 2021, 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.

Continued:



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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.

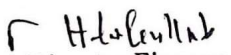
Firm's Name : S. F. Ahmed & Co., Chartered Accountants
Firm's Registration No. : 10898 E.P, under Partnership Act 1932
Signature : 
Engagement Partner Name : Md. Enamul Haque Choudhury, FCA,
Senior Partner/Enrollment No. 471
DVC Number : 2110130471AS158898
Date : 13 October 2021




HYSAWA
Statement of Financial Position
As at 30 June 2021

	Note	Amount in Taka	
		30-Jun-21	30-Jun-20
Assets			
Non-current Assets			
Long-term Investment in Fixed Deposit Receipts (FDR)	4	16,450,588	37,754,544
Total Non-current Assets		<u>16,450,588</u>	<u>37,754,544</u>
Current Assets			
Advances, Deposit and Prepayments	5	6,408,000	1,753,471
Cash & Cash Equivalents	6	86,330,852	149,304,291
Short-term Investment in Fixed Deposit Receipts (FDRs)	7	162,990,117	109,199,304
Total Current Assets		<u>255,728,969</u>	<u>260,257,066</u>
Current Liabilities			
Provision for Expenses	8	385,939	339,942
Payable to General Fund	9	5,707,000	1,022,921
Total Current Liabilities		<u>6,092,939</u>	<u>1,362,863</u>
Net Current Assets		<u>249,636,030</u>	<u>258,894,203</u>
Net Assets		<u>266,086,618</u>	<u>296,648,747</u>
Represented by:			
Due to Donor	10	122,039,951	188,201,196
HYSAWA General Fund	11	117,846,366	91,851,671
Operation & Maintenance Fund - Community Contribution	12	26,200,301	16,595,879
Total Fund and Liabilities		<u>266,086,618</u>	<u>296,648,746</u>

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


Director Finance



Managing Director


Chairman

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



Dated, Dhaka;
13 October 2021


S. F. Ahmed & Co.
Chartered Accountants
DVC No. 2110130471AS158898

HYSAWA
Statement of Comprehensive Income
For the year ended 30 June 2021

	Note	Amount in Taka			
		General Fund	Projects Fund	Total 30-Jun-21	30-Jun-20
INCOME					
Grant Income		-	368,967,507	368,967,507	397,452,673
Operation & Maintenance Fund Income	18	-	1,212,198	1,212,198	482,053
Interest Income on Fixed Deposit Receipts (FDR)	19	9,651,362	1,758,237	11,409,599	7,626,904
Interest Income on Bank Accounts	19	136,360	3,705,162	3,841,522	5,386,889
Overhead Income from Projects	20	26,082,070	-	26,082,070	26,700,023
Other Income	21	797,215	-	797,215	625,020
Total Income		<u>36,667,007</u>	<u>375,643,104</u>	<u>412,310,111</u>	<u>438,273,562</u>
EXPENDITURE					
Expenditure-Union Parishad	13	-	236,629,145	236,629,145	256,189,816
Personnel Cost	14	7,398,270	58,885,704	66,283,974	65,895,433
Program Activities Cost	15	-	43,304,736	43,304,736	51,456,677
Program Support Cost	16	3,266,544	35,611,321	38,877,865	39,968,021
Purchase of Fixed Assets	17	7,500	-	7,500	522,904
Total Expenditure		<u>10,672,314</u>	<u>374,430,906</u>	<u>385,103,220</u>	<u>414,032,850</u>
Operation & Maintenance Fund Expense	18	-	1,212,198	1,212,198	482,053
Excess of Income over Expenditure		<u>25,994,693</u>	<u>-</u>	<u>25,994,693</u>	<u>23,758,659</u>
		<u>36,667,007</u>	<u>375,643,104</u>	<u>412,310,111</u>	<u>438,273,562</u>

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


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Dated, Dhaka;
13 October 2021


S. F. Ahmed & Co.
Chartered Accountants
DVC No. 2110130471AS158898

HYSAWA
Statement of Changes in Fund
For the year ended 30 June 2021

Particulars	Amount in Taka			
	Due to Donor	HYSAWA General Fund	Operation & Maintenance Fund	Total Fund
Balance as at 01 July 2020	188,201,196	91,851,673	16,595,879	296,648,748
Fund Received during the year	308,269,661	36,667,007	10,816,620	355,753,288
Total fund available for use	496,470,857	128,518,680	27,412,499	652,402,036
Fund Utilized during the year	374,430,906	10,672,314	1,212,198	386,315,418
Balance as at 30 June 2021	122,039,951	117,846,366	26,200,301	266,086,618

Balance as at 01 July 2019	252,050,264	68,093,013	15,852,048	335,995,325
Fund Received during the year	343,567,539	30,374,902	1,225,884	375,168,325
Total fund available for use	595,617,803	98,467,915	17,077,932	711,163,650
Fund Utilized during the year	407,416,607	6,616,242	482,053	414,514,902
Balance as at 30 June 2020	188,201,196	91,851,673	16,595,879	296,648,748


Director Finance


Managing Director


Chairman



HYSAWA
Statement of Cash Flows
For the year ended 30 June 2021

	Amount in Taka				
	General Fund	O & M Fund	Projects Fund	30-Jun-21	30-Jun-20
a) Cash Flows from Operating Activities					
Income over expenditure General Fund	25,994,693	-	-	25,994,693	23,758,659
Changes in Working Capital (for General fund only)					
Increase in advance, deposit and pre-payments	(4,910,079)	-	4,684,079	(226,000)	(1,015,921)
Provision for expenses	45,997	-	-	45,997	(89,085)
Receivable from Cox's Bazar Project	-	-	-	-	1,199,224
Net Cash Flow used in Operating Activities	21,130,611	-	4,684,079	25,814,690	23,852,877
b) Cash Flows from Investing Activities					
Investment in Fixed Deposit Receipts (FDR)	(23,431,799)	(8,224,760)	(830,297)	(32,486,856)	(67,669,589)
Encashment of Fixed Deposit Receipts (FDR)	-	-	-	-	50,584,375
Net Cash Flow from/(used) in Investing Activities	(23,431,799)	(8,224,760)	(830,297)	(32,486,856)	(17,085,214)
c) Cash Flows from Financing Activities					
Fund received from donors	-	9,536,237	301,663,374	311,199,611	334,829,489
Bank interest received on FDRs & bank accounts	-	1,280,383	7,489,810	8,770,193	9,963,934
Refunded to donors	-	-	(883,523)	(883,523)	-
Payment for project expenditures	-	(1,212,198)	(374,175,356)	(375,387,554)	(406,959,827)
Net Cash Flow from/(used) in Financing Activities	-	9,604,422	(65,905,695)	(56,301,273)	(62,166,404)
Net Increase in Cash and Bank Balance (a+b+c)	(2,301,188)	1,379,662	(62,051,913)	(62,973,439)	(55,398,742)
Cash and Bank Balance at the Beginning of the Year	10,276,465	505,108	138,522,718	149,304,291	204,703,032
Cash and Bank Balance at the End of the Year	7,975,277	1,884,770	76,470,805	86,330,852	149,304,291

H. H. H. H.
Director Finance

[Signature]
Managing Director

[Signature]
Chairman



HYSAWA
Statement of Receipts and Payments
For the year ended 30 June 2021

Notes	Amount in Taka				
	General Fund	O & M Fund	Projects Fund	30-Jun-21	30-Jun-20

RECEIPTS

Opening Balance:

Cash in Hand		49,957	-	-	49,957	38,328
Cash at Bank		10,226,508	505,108	138,522,718	149,254,334	204,664,704
		<u>10,276,465</u>	<u>505,108</u>	<u>138,522,718</u>	<u>149,304,291</u>	<u>204,703,032</u>

Fund Received from Donors		-		301,663,374	301,663,374	334,829,489
Community Contribution			9,536,237		9,536,237	
Overhead Received from Projects	20	26,082,070	-	-	26,082,070	26,700,023
Encashment of Fixed Deposit Receipts (FDRs)		-	-	-	-	-
Bank Interest Received on FDRs and Bank Accounts	19	9,787,722	1,280,383	7,489,810	18,557,915	13,013,793
Income against Re-imbursement Expenditure		9,261,675	-	-	9,261,675	14,427,887
Advance Received		-	-	5,700,000	5,700,000	-
Previous year Receivable received					-	1,199,224
Other Income of General Fund	21	797,215	-	-	797,215	625,020
Total Receipts		<u>45,928,682</u>	<u>10,816,620</u>	<u>314,853,184</u>	<u>371,598,486</u>	<u>390,795,436</u>
Total		<u>56,205,147</u>	<u>11,321,728</u>	<u>453,375,902</u>	<u>520,902,777</u>	<u>595,498,468</u>

PAYMENTS

Fund Transferred to Union Parishads		-	-	236,629,145	236,629,145	256,189,816
Personnel Cost	14	15,988,647	-	58,885,704	74,874,351	79,252,878
Program Activity Cost	15	-	1,025,052	43,049,186	44,074,238	51,913,435
Program Support Cost	16	3,551,903	187,146	35,611,321	39,350,370	40,702,904
Payment against Accruals & Provisions		339,942	-	-	339,942	429,027
Purchased of Fixed Assets		7,500	-	-	7,500	522,904
Advance to staffs and others		4,910,079			4,910,079	98,000
Advance refund to GF		-	-	1,015,921	1,015,921	-
Investment in Fixed Deposit Receipts (FDR)		23,431,799	8,224,760	830,297	32,486,856	17,085,214
Refunded to Donors		-	-	883,523	883,523	-
Total Payments		<u>48,229,870</u>	<u>9,436,958</u>	<u>376,905,097</u>	<u>434,571,925</u>	<u>446,194,177</u>

Closing Balance:

Cash in Hand	6	49,611	-	-	49,611	49,957
Cash at Bank		7,925,666	1,884,770	76,470,805	86,281,241	149,254,334
		<u>7,975,277</u>	<u>1,884,770</u>	<u>76,470,805</u>	<u>86,330,852</u>	<u>149,304,291</u>
Total		<u>56,205,147</u>	<u>11,321,728</u>	<u>453,375,902</u>	<u>520,902,777</u>	<u>595,498,468</u>

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HYSAWA
Notes to the Financial Statements
For the year ended 30 June 2021

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 (UP);
- Create institutional and technical condition for fiscal discipline and financial accountability in participating UPs;
- 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



2.2 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 2020 to 30 June 2021.

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 June 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-21	30-Jun-20

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

FDR No.	Date of Investment	Expected Maturity date	Account/Deposit No.	Name of Institution
34924	30-Sep-18	30-Sep-20		IDLC Finance Ltd.
34925	30-Sep-18	30-Sep-20		IDLC Finance Ltd.
49414	20-Jun-19	20-Jun-23	10553143945101	IDLC Finance Ltd.
8967	31-Oct-19	31-Oct-22	1001251000006951	IPDC Finance Ltd.
64679	17-Nov-19	17-Nov-22	71000315735	DBHL

-	11,352,306
-	11,352,306
5,991,612	5,000,000
5,000,000	5,000,000
5,458,976	5,049,932
16,450,588	37,754,544

5 Advance, Deposit and Prepayments

Advance to Staffs	5.1	223,000	223,550
Advance to Projects	5.2	5,707,000	1,022,921
Security Deposits for Garage Rental	5.3	478,000	507,000

6,408,000	1,753,471
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5.1 Advance to Staffs

Opening Balance	223,550	105,212
Add: Addition during the year	223,000	470,850
	446,550	576,062
Less: Adjusted during the year	(223,550)	(352,512)
	223,000	223,550

5.2 Advance to Projects

Opening Balance	1,022,921	7,000
Addition during the year	6,000,000	3,970,000
	7,022,921	3,977,000
Less: Adjusted during the year	(1,315,921)	(2,954,079)
	5,707,000	1,022,921

5.3 Security Deposit

Opening Balance	507,000	548,250
Addition during the year	-	-
	507,000	548,250
Adjusted during the year	(29,000)	(41,250)
Closing Balance	478,000	507,000

<i>HYSAWA General Fund</i>	233,000
<i>HYSAWA Cox's Bazar Project</i>	245,000
	478,000

6 Cash & Cash Equivalents

Cash in Hand	49,611	49,957
Cash at Bank	6.1 86,281,241	149,254,334
	86,330,852	149,304,291



Notes	Amount in Taka	
	30-Jun-21	30-Jun-20

6.1 Cash at Bank

Bank Name	Account Name	A/C No.		
Sonali Bank Ltd. (STD)	General Fund	36000346	7,842,753	10,121,872
	Danida Project	3000051	533,477	28,036,773
	Cox's Bazar Project	3000057	72,309,659	80,320,345
	AHC Project	3000049	73,603	81,042
	SDC Project II	3000052	1,756,822	24,630,523
	Endowment Fund	3000055	10,067	391,201
	SDC TRU Project	3000063	1,222,045	1,532,040
	ACF OFDA Project	3000060	520,234	2,754,585
	O & M Fund	3000047	1,884,770	505,108
	ACF Project	1156030054	7,346	9,346
	German Project	3000046	35,794	763,916
SBAC (Savings)	Donation Account	10130000263	1,758	2,947
DBBL (Savings)	General Fund	11611012173	82,913	104,636
			86,281,241	149,254,334

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

FDR no.	Account/Deposit No.	Name of Institution	Account Name		
34926	10452233016101	IDLC Finance Ltd.	HYSAWA General Fund	13,213,635	12,147,677
51986	71001012898	Delta Brac Housing		13,173,309	12,124,394
65902		Delta Brac Housing		-	3,000,000
23661		SBAC Bank Ltd		-	6,311,463
23660		SBAC Bank Ltd		-	6,072,650
34926		IDLC Finance Ltd.		-	3,251,500
670202	0115605000282	Sonali Bank Ltd.		7,601,250	-
670231	0115605000311	Sonali Bank Ltd.		17,975,690	-
1026853	0115605000333	Sonali Bank Ltd.		10,271,822	-
1026854	0115605000334	Sonali Bank Ltd.		15,407,734	-
1026903	0115605000383	Sonali Bank Ltd.		5,000,000	-
1026904	0115605000384	Sonali Bank Ltd.		5,000,000	-
Sub-Total				87,643,440	42,907,684
0670204	0115605000284	Sonali Bank Ltd.	HYSAWA Endowment Fund	390,047	-
1026875	0115605000355	Sonali Bank Ltd.		205,250	-
1026958	0115605000433	Sonali Bank Ltd.		120,000	-
1026985	0115605000464	Sonali Bank Ltd.		115,000	-
08051	000122000000186	IPDC Finance Ltd.		20,000,000	20,000,000
50524	10553944512301	IDLC Finance Ltd.		30,200,849	30,200,849
Sub-Total				51,031,146	50,200,849
670118	0115605000200	Sonali Bank Ltd.	HYSAWA Operation & Maintenance Fund	5,408,686	5,126,214
670119	0115605000201	Sonali Bank Ltd.		1,201,991	1,139,216
670125	0115605000207	Sonali Bank Ltd.		3,980,303	3,578,144
670127	0115605000209	Sonali Bank Ltd.		2,251,587	2,052,621
670140	0115605000222	Sonali Bank Ltd.		3,335,180	3,167,393
670153	0115605000235	Sonali Bank Ltd.		1,083,784	1,027,183
1026874	0115605000356	Sonali Bank Ltd.		2,054,000	-
1026907	0115605000388	Sonali Bank Ltd.		3,000,000	-
1026990	0115605000468	Sonali Bank Ltd.		2,000,000	-
Sub-Total				24,315,531	16,090,771
				162,990,117	109,199,304

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%.



Notes	Amount in Taka	
	30-Jun-21	30-Jun-20

8 Provision for Expenses			
Opening balance		339,942	429,027
Add: Addition during the year (HYSAWA General Fund)	8.1	385,939	339,942
Less: Paid During the year		(339,942)	(429,027)
Closing balance		385,939	339,942
8.1 Addition during the year (HYSAWA General Fund)			
Audit fees		287,500	287,500
Car Parking Rent		10,500	12,000
Newspaper cost		360	360
Nabila Enterprise		-	322
Gulshan Service Station		51,845	12,980
Utility expenses		33,834	10,146
Intern/Temporary support		-	10,000
Vision Enterprise		1,500	500
Mobile Bill & TV Cables		400	6,134
		385,939	339,942
9 Payable to General Fund			
Donation Account		7,000	7,000
ACF Project		-	2,000
SDC-II Project		4,000,000	
ACF-OFDA Project		1,700,000	100,000
SDC TRU Project		-	913,921
		5,707,000	1,022,921
10 Due to /(from) donor			
Opening Balance		188,201,196	252,050,264
Fund received during the year	10.1	301,663,374	334,184,468
Bank interest received		7,489,810	9,383,071
Total fund available for use		497,354,380	595,617,803
Less: Fund utilized during the year:			
Total expenditure - (Ref: Statement of I & E)		(374,430,906)	(407,416,607)
Refund to the Donors (Danida and AHC Project)		(883,523)	-
Total fund utilized during the year		(375,314,429)	(407,416,607)
		122,039,951	188,201,196
10.1 Fund received during the year			
DANIDA Project			47,593,479
Swiss Development Cooperation (SDC Project-ii)		21,008,641	90,000,000
German Project		1,400,000	885,000
SDC TRU Project		3,600,000	1,794,394
ACF OFDA Project		1,967,353	3,994,695
Action Against Hunger (ACF Project)		-	2,126,310
HYSAWA Cox's Bazar Project	10.1.1	273,687,380	187,790,590
		301,663,374	334,184,468
10.1.1 HYSAWA Cox's Bazar Project			
Received from SDC		59,500,000	59,500,000
Received from DANIDA		214,187,380	128,290,590
		273,687,380	187,790,590



Notes	Amount in Taka	
	30-Jun-21	30-Jun-20

11 HYSAWA General Fund			
Opening balance		91,851,673	68,093,013
Income over Expenditure (Ref: Statement of I & E)		25,994,693	23,758,659
Closing balance		117,846,366	91,851,672
12 Operation & Maintenance Fund			
Opening Balance		16,595,879	15,852,048
Fund received during the year		9,536,237	645,021
Bank interest received		1,280,383	580,863
Total fund available for use		27,412,499	17,077,932
Less: Fund utilized during the year			
Total expenditure - (Ref: Statement of I & E)		(1,212,198)	(482,053)
Closing balance		26,200,301	16,595,879
13 Expenditure-Union Parishad			
Danida Project	13.1	11,516,970	18,809,300
SDC Project-II	13.2	23,997,138	77,558,388
HYSAWA Cox's Bazar Project	13.3	201,115,037	159,822,128
		236,629,145	256,189,816
13.1 Danida Project			
UP Staff Cost		680,000	4,069,201
Volunteers on CCA		45,162	61,825
LGI's Management Cost		61,000	332,000
CCA Resilient Infrastructure		10,730,808	14,346,274
		11,516,970	18,809,300
13.2 SDC Project-II			
Personnel Cost- Community Organizer		3,193,500	7,177,575
Project Operational Cost - Communication, Stationaries, bank charge		238,666	818,530
Construction of Public Latrine	13.2.1	1,458,365	1,545,324
Construction of Improved HH Latrine	13.2.2	1,773,903	4,605,207
Water and Sanitation Infrastructure	13.2.3	17,292,704	62,241,526
Orientation to Community Volunteer		20,000	180,000
Reward for Volunteer		20,000	150,000
Operation and Maintenance		-	840,226
UP Public disclosure board		-	-
		23,997,138	77,558,388
13.2.1 Construction of Public Latrine		1,618,365	1,705,324
Less: Community contribution		(160,000)	(160,000)
		1,458,365	1,545,324
13.2.2 Construction of Improved HH Latrine		1,914,795	5,023,707
Less: Community contribution		(140,892)	(418,500)
		1,773,903	4,605,207
13.2.3 Water and Sanitation Infrastructure		19,112,704	71,163,826
Less: Community contribution		(1,820,000)	(8,922,300)
		17,292,704	62,241,526



Notes	Amount in Taka	
	30-Jun-21	30-Jun-20

13.3 HYSAWA Cox's Bazar Project

Program Review and Documentation	-	225,000
UP Office Furniture and Equipment	-	220,000
UP Office Operational Cost	912,000	435,000
Water Supply Infrastructure	13.3.1 107,860,945	102,301,082
Construction of Improved HH Latrine	13.3.2 57,648,780	22,560,517
Construction of Public Latrine	13.3.3 24,535,215	24,569,190
Community Volunteer	4,000,951	2,970,000
Community mobilization Activity	-	33,000
Community Organizer	6,157,146	6,508,339
	201,115,037	159,822,128

13.3.1 Water Supply Infrastructure Less: Community contribution

113,999,045	112,150,132
(6,138,100)	(9,849,050)
107,860,945	102,301,082

13.3.2 Construction of Improved HH Latrine Less: Community contribution

63,333,680	25,073,767
(5,684,900)	(2,513,250)
57,648,780	22,560,517

13.3.3 Construction of Public Latrine Less: Community contribution

26,558,185	27,440,945
(2,022,970)	(2,871,755)
24,535,215	24,569,190

14 Personnel Cost

Projects Fund

SDC Project-II	14.1	15,931,783	19,297,186
AHC Project	14.2	-	200,000
ACF Project	14.3	-	1,055,000
Danida Project	14.4	10,867,608	15,370,150
Cox's Bazar Project	14.5	27,286,146	24,627,056
German Embassy	14.6	330,000	30,000
SDC TRU Project	14.7	2,759,054	1,044,599
ACF OFDA Project	14.8	1,711,113	1,243,314
		58,885,704	62,867,305

Add: HYSAWA General Fund

Total Cost to be Shown in The Receipts & Payment Accounts

Less: Shared Staff Cost Adjustment

Total Cost to be Shown in The Income & Expenditure Accounts

15,988,647	16,385,573
74,874,351	79,252,878
(8,590,377)	(13,357,445)
66,283,974	65,895,433

14.1 SDC Project-II

Core Organization/Head Office	14.1.1	8,709,350	9,933,719
Field Level Staff		4,173,773	5,098,352
Shared Staff-40% (DP, FM, A & HR)	14.1.2	3,048,660	4,265,115
		15,931,783	19,297,186

14.1.1 Core Organization/Head Office Less: HYSAWA Contribution

9,662,596	11,296,537
(953,246)	(1,362,818)
8,709,350	9,933,719

14.1.2 Shared Staff-40% (DP, FM, A & HR) Less: HYSAWA Contribution

5,490,701	11,003,392
(2,442,041)	(6,738,277)
3,048,660	4,265,115



Notes	Amount in Taka	
	30-Jun-21	30-Jun-20

14.2 AHC Project

AHC Project Phase-II

-	200,000
-	200,000

14.3 ACF Project

Salary of Project Coordinator

- 125,000

Salary of Technical Officer

- 200,000

Salary of Wash Officer

- 80,000

Salary of Accountant

- 50,000

Salary of Hygiene Promoter

- 600,000

- **1,055,000**

14.4 HYSAWA Danida Project

Salary of Director Program

1,005,956 2,138,531

Salary of Finance Manager

1,118,043 1,678,833

Salary of Admin and HR Manager

1,220,700 1,697,269

Salary of Program Officer

2,017,138 2,415,761

Salary of Program Officer-Technical

489,098 736,326

Salary of Accounts Officer

1,710,917 1,560,896

Salary of Driver

449,858 431,133

Salary of Office Attendant

303,050 291,658

Salary of UPZ Coordinator, Technical, Finance Officer

2,552,848 4,419,743

10,867,608 15,370,150

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 167,659 has been charged from project fund as additional responsibility allowance of director program (Acting Managing Director).

14.5 HYSAWA Cox's Bazar Project

Salary of Program Officer

1,366,800 1,292,640

Salary of Project Manager

1,802,400 1,713,120

Salary of Monitoring and MIS Officer

1,240,200 1,157,600

Salary of Administrative Officer

1,041,000 1,009,200

Salary of Office Attendant

1,042,200 967,170

Salary of Driver

1,155,540 1,084,818

Salary of Senior Finance Officer

1,366,800 1,292,640

Salary of Project Officer Finance

726,000 672,720

Salary of Senior Project Officer Finance

1,045,700 1,002,200

Salary of UPZ-Project Officer Finance

1,931,500 1,827,924

Salary of Sr. Program Officer-Technical

1,640,806 -

Salary of Sr. Project Officer-Technical

1,366,800 1,299,840

Salary of Project Officer-Technical

6,209,600 5,714,624

Salary of Project Officer-WASH

5,350,800 5,592,560

27,286,146 24,627,056

14.6 HYSAWA German Project

Salary of Project Coordinator

180,000 30,000

Salary of Community Volunteers

150,000 -

330,000 30,000

14.7 SDC TRU Project

Salary of National Hydro Geologist

1,447,777 548,300

Salary of Information management Officer

1,311,277 496,299

2,759,054 1,044,599



Notes	Amount in Taka	
	30-Jun-21	30-Jun-20

14.8 ACF OFDA Project

Salary of Project Coordinator	694,113	541,671
Salary of Technical Officer	559,067	340,172
Salary of Project Logistics & Finance officer	457,933	361,471
	<u>1,711,113</u>	<u>1,243,314</u>

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	1,835,318	2,143,736
SDC Project-II	15.2	4,291,640	13,012,482
ACF Project	15.3	-	21,404,381
AHC Project	15.4	-	450,443
Cox's Bazar Project	15.5	33,115,747	14,444,833
German Project	15.6	838,572	802
ACF OFDA Project	15.7	3,223,459	-
Total Cost to be Shown in Comprehensive Income		<u>43,304,736</u>	<u>51,456,677</u>
Add: Current year advance		-	125,550
Add: O & M Project		1,212,198	477,670
Less: Previous year advance adjustment		(255,550)	(146,462)
Total Cost to be Shown in The Receipts & Payment Accounts		<u>44,261,384</u>	<u>51,913,435</u>

15.1 Danida Project

Dev. Printing IEC/BCC Materials	855,576	1,452,234
Training to UP Staff	-	50,376
Staff Dev. Training. Exposure	-	300,174
Regional Workshop	500,000	-
Water Quality Test	-	161,000
Mechanics and CT Training/Orientation	70,592	32,752
Documentation	409,150	147,200
	<u>1,835,318</u>	<u>2,143,736</u>
	30,550	
Less: Previous year advance adjustment	<u>1,804,768</u>	<u>2,143,736</u>
Total Cost to be Shown in The Receipts & Payment Accounts		

15.2 SDC Project-II

House Hold Latrine-MFI	156,260	520,780
Need Assessment UP Selection	2,600,000	-
Training workshop with UP	-	45,100
Mid-Term Project Review	-	969,086
School Teacher Orientation	-	96,845
Training of UP Staff	-	239,907
Monitoring of Functionality WP	-	3,105,000
Operation and Maintenance	-	18,750
Enlist Training Mechanics	-	216,620
Dev. Of Technology O & M	-	400,000
Staff Capacity Development	-	1,012,247
Strategic Planning/Workshop	-	60,000
Estab. User Request System	-	120,000
Training of Mechanics	49,544	-
Partnership Development Workshop	50,000	46,885
Docu. Case Study. Lesson Learned	45,000	50,000



Notes	Amount in Taka	
	30-Jun-21	30-Jun-20
Disse. HYSAWA Achievement	100,000	41,632
Dev.Design Print IEC/BCC Materials	994,876	5,140,575
Participate/Event Sponsoring/Publication	25,000	154,780
Planning Review meeting	51,913	345,933
National Day Observance	199,047	209,390
Upgradation of HYSAWA Web Portal	-	21,083
Camp./Dev. Of Communication Materials	-	26,880
Meeting Govt. DP Private Donors	-	153,994
Media Publication Printing	20,000	16,995
Program Activity cost	-	-
	4,291,640	13,012,482
Less: Previous year advance adjustment	67,000	
Total Cost to be Shown in The Receipts & Payment Accounts	4,224,640	13,012,482
15.3 ACF Project		
Water Supply	-	1,886,776
Sanitation	-	8,398,929
Hygiene Promotion	-	11,097,446
Training of Hygiene Promoter	-	21,230
	-	21,404,381
15.4 AHC Project		
IEC/BCC Materials	-	170,000
Project Results Sharing Workshop	-	91,881
Installation/Reno. Of Water & Sanitation	-	150,432
Training for Project staff	-	3,150
Training/Orientation on Menstrual Hygiene	-	34,980
	-	450,443
15.5 Cox's Bazar Project		
Program Review and Doc	667,433	426,985
Public Disclosure Board	-	55,470
Monthly Progress Review meeting	343,356	177,189
IEC/BCC Materials	5,175,573	8,356,935
Training for UP Functionaries	120,000	67,200
Training for UP Secretary	-	82,221
Training for UP Staff	650,522	504,436
Launching, Workshop, Meeting	453,393	517,428
Water quality Test	2,461,000	-
Water Purification Filter	10,500,660	-
Reverse Osmosis RO	4,158,349	-
Hand Washing Station	4,451,250	-
Repairing Tools	450,660	-
Test Tubewell	666,350	-
Technical Support	547,466	-
DSP Repair	16,648	-
Operation and Maintenance	439,875	7,740
Construction of Improved HHL	30,857	-
Construction of Public/Instit.latrine	39,815	-
Test Water Quality of Existing Wells	992,000	4,054,750
Community Mobilization Activity	751,135	9,460
Water, Sanitation and Hygiene Day Observance	199,405	185,019
	33,115,747	14,444,833
Less: Previous year advance adjustment	60,000	
Total Cost to be Shown in The Receipts & Payment Accounts	33,055,747	14,444,833



Notes	Amount in Taka	
	30-Jun-21	30-Jun-20

15.6 German Project

IEC/BCC Materials	494,792	802
Construction of Hand Washing Station	282,675	-
Campaign through social, electronic & print	50,000	-
Training for Community Volunteers	11,105	-
	<u>838,572</u>	<u>802</u>
Less: Previous year advance adjustment	98,000	
Total Cost to be Shown in The Receipts & Payment Accounts	<u>740,572</u>	<u>802</u>

15.7 ACF OFDA Project

Water Supply	911,378	-
Sanitation	1,652,096	-
Hygiene Promotion	659,985	-
	<u>3,223,459</u>	<u>-</u>

16 Program Support Cost

HYSAWA General Fund	16.1	3,266,544	3,551,469
HYSAWA ACF Project	16.2	-	1,560,203
SDC Project-II	16.3	4,252,497	10,193,835
AHC Project	16.4	-	532
HYSAWA Danida Project	16.5	2,971,343	3,657,396
HYSAWA Cox's Bazar Project	16.6	21,868,053	16,490,288
HYSAWA Endowment Fund	16.7	4,267,192	4,263,845
German Project		1,064,668	586
ACF OFDA Project		910,837	107,731
SDC TRU Project		275,452	140,849
Donation Account		1,279	1,287
Total Cost to be Shown in The Comprehensive Income		<u>35,611,321</u>	<u>36,416,551</u>
HYSAWA General Fund		3,551,903	4,281,969
O & M Fund		6,886	4,383
Total Cost to be Shown in The Receipts & Payment Accounts		<u>39,170,110</u>	<u>40,702,903</u>

16.1 HYSAWA General Fund

Local and Field Travel	34,660	30,020
Office Expenses	2,392,110	2,290,159
Vehicle Management	802,079	704,512
Workshop, Seminar, Meeting	79,700	1,062,984
Audit and Legal Fee	287,500	300,279
Advertisement and Printing	329,714	222,857
Computer Accessories	12,079	11,100
	<u>3,937,842</u>	<u>4,621,911</u>
Less: Shared of partial office expenses adjustment	(671,298)	(1,070,442)
	<u>3,266,544</u>	<u>3,551,469</u>
Less: Current year provision	(385,939)	(339,942)
Total Cost shown in the Receipts & Payment Accounts	<u>3,551,903</u>	<u>4,281,969</u>

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.



Notes	Amount in Taka	
	30-Jun-21	30-Jun-20

16.2 ACF Project

Travel cost of project staff
HYSAWA Overhead cost

-	161,062
-	1,399,141
-	1,560,203

16.3 SDC Project-II

Travel, Vehicle Fuel, Maintenance
Maintenance-Equipment
Office Rent
Travel and Allowance
Vehicle Fuel and Maintenance
Office Maintenance
Office Stationary, Supplies
Meeting with Project staff
Bank Charge
Water Quality Test
HYSAWA Overhead Cost

300,000	941,232
32,531	32,817
256,800	235,200
77,822	103,312
133,900	114,594
26,341	31,045
15,191	43,956
35,053	86,656
103,257	167,071
416,300	1,607,700
2,855,302	6,830,252
4,252,497	10,193,835

16.4 AHC Project

Stationary/Communication

-	532
-	532

16.5 HYSAWA Danida Project

Bank Charge
Vehicle Fuel and Maintenance
Field Office
Program and Financial Monitoring
Program Support
HYSAWA Overhead

348	79,117
75,396	88,518
184,364	328,791
112,338	140,186
489,879	150,408
2,109,018	2,870,376
2,971,343	3,657,396

16.6 HYSAWA Cox's Bazar Project

Vehicle Fuel and Maintenance
District Staff Travel/ Vehicle/Motorcycle
Head Office Operational cost
District Office Operational cost
Upazila Office Operational cost
Staff Recruitment and Advertisement
Program and Finance Monitoring
UPZ Staff Travel/ Vehicle/Motorcycle
HYSAWA Overhead

385,306	329,273
1,980,143	533,329
807,628	419,265
1,031,388	980,039
1,170,758	1,058,835
77,802	78,462
435,860	523,298
515,593	337,976
15,463,575	12,229,811
21,868,053	16,490,288

16.7 HYSAWA Endowment Fund

Bank Charge
Overhead Cost

4,948	27,295
4,262,244	4,236,550
4,267,192	4,263,845



Notes	Amount in Taka		
	30-Jun-21	30-Jun-20	
17 Purchase of Fixed Assets			
HYSAWA General Fund:	17.1	7,500	36,646
SDC Project II:	17.2	-	12,500
Danida Project	17.3	-	13,892
Cox's Bazar Project	17.4	-	459,866
		-	486,258
		7,500	522,904
17.1 HYSAWA General Fund:			
Office Equipment		-	27,616
Office Furniture		7,500	
Computer and Accessories		-	9,030
		7,500	36,646
17.2 SDC Project II:			
Office Equipment		-	12,500
		-	12,500
17.3 Danida Project			
Office Furniture		-	13,892
		-	13,892
17.4 Cox's Bazar Project			
HQ Office Furniture and Equipment		-	62,542
District office Furniture, Motorcycle		-	291,782
Upazila Office Furniture, Motorcycle		-	105,542
		-	459,866
18 Operation & Maintenance Fund Expenses			
Infrastructure Water Points		996,104	477,670
Infrastrucrture School Latrine		28,948	-
Printing and supplying of Manuals		180,260	-
Bank Charge and Commission		6,886	4,383
		1,212,198	482,053
19 Bank Interest			
Interest Earned on General Fund	19.1	9,787,722	3,049,859
Interest Earned on Operation & Maintenance Fund	19.2	1,280,383	580,863
Interest Earned on Projects Fund	19.3	7,489,810	9,383,071
		18,557,915	13,013,793
19.1 Interest Earned on General Fund			
Interest on Fixed Deposit Receipts (FDR)		9,651,362	2,920,204
Interest on Bank Accounts		136,360	129,655
		9,787,722	3,049,859
19.2 Interest Earned on Operation & Maintenance Fund			
Interest on Fixed Deposit Receipts (FDR)		1,224,760	548,536
Interest on Bank Accounts		55,623	32,327
		1,280,383	580,863



Notes	Amount in Taka	
	30-Jun-21	30-Jun-20

19.3 Interest Earned on Projects Fund

Danida Project	19.3.1	533,477	429,087
Donation Account		90	144
German Project		7,118	2,373
Cox's Bazar Project		1,626,917	3,475,114
ACF Project		-	221,142
ACF OFDA Project		43,705	10,935
SDC TRU Project		38,432	9,173
SDC Project-II		523,716	1,065,488
Endowment Fund	19.3.2	4,716,355	4,169,615
		7,489,810	9,383,071

19.3.1 Danida Project

Interest received on Bank	533,477	429,087
Interest refund to Embassy of Denmark	876,084	-
	(342,607)	429,087

19.3.2 Endowment Fund

Interest on Fixed Deposit Receipts (FDR)	4,708,374	4,158,164
Interest on Bank Accounts	7,981	11,451
	4,716,355	4,169,615

20 Overhead Income

SDC Project-II @ 6%	2,610,244	6,830,252
Danida Project @ 8%	1,874,673	2,870,376
ACF Project (lumpsum)	654,002	1,363,377
HYSAWA Cox's Bazar Project @ 6%	16,415,485	11,315,008
Endowment Fund (lumpsum)	4,262,244	4,236,550
SDC TRU Project @ 10%	265,422	84,460
Total Cost to be Shown in The Comprehensive Income	26,082,070	26,700,023
Less: Receivable from Cox's Bazar Project	-	-
Total Cost to be Shown in The Receipts & Payment Accounts	26,082,070	26,700,023

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.


21 Other Income of General Fund

Sale of Newspapers	2,243	
Consultancy service	-	528,000
Sale of Old Furniture	509,256	24,020
Sale of Tender document	45,716	73,000
Sale of Motorcycle	240,000	-
	797,215	625,020

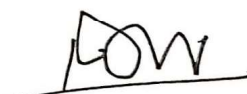


HYSAWA Danida Project
Receipts and Payments Account
For the year ended 30 June 2021

	Amount in Taka	
	30-Jun-21	30-Jun-20
Opening Balance:		
Advance	-	-
Cash at Bank	28,036,773	19,939,231
	<u>28,036,773</u>	<u>19,939,231</u>
Receipts during the year:		
Fund Received from Donors	-	47,593,479
Bank Interest Received on Bank Accounts	533,477	429,087
	<u>533,477</u>	<u>48,022,566</u>
Total	<u><u>28,570,250</u></u>	<u><u>67,961,797</u></u>
Payments for the year:		
Fund Transferred to Union Parishads	11,516,970	18,809,300
Personnel Cost	10,867,608	15,370,150
Program Activity Cost	1,804,768	2,074,286
Program Support Cost	2,971,343	3,657,396
Purchased of Fixed Assets		13,892
Bank Interest Refund to EoD	876,084	
Advance to staffs	-	-
	<u>28,036,773</u>	<u>39,925,024</u>
Closing Balance of Funds:		
Cash at Bank	533,477	28,036,773
	<u>533,477</u>	<u>28,036,773</u>
Total	<u><u>28,570,250</u></u>	<u><u>67,961,797</u></u>


 Director Finance

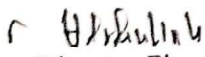

 Managing Director


 Chairman




HYSAWA SDC Project-II
Receipts and Payments Account
For the year ended 30 June 2021

		Amount in Taka	
		30-06-2021	30-Jun-20
Opening Balance:			
Advances to staff		-	-
Cash at Bank		24,630,523	53,674,425
		<u>24,630,523</u>	<u>53,674,425</u>
Receipts during the year:			
Fund Received from Donors	21,008,641		90,000,000
Advance from General Fund	4,000,000		
Bank Interest Received on Bank Accounts	523,716		1,065,488
	<u>25,532,357</u>		<u>91,065,488</u>
Total	<u>50,162,880</u>		<u>144,739,913</u>
Payments for the year:			
Fund Transferred to Union Parishads	23,997,138		77,558,388
Personnel Cost	15,931,783		19,297,186
Program Activity Cost	4,224,640		13,047,481
Program Support Cost	4,252,497		10,193,835
Purchased of Fixed Assets	-		12,500
	<u>-</u>		<u>-</u>
	<u>48,406,058</u>		<u>120,109,390</u>
Closing Balance of Funds:			
Cash in Hand		-	-
Cash at Bank		1,756,822	24,630,523
		<u>1,756,822</u>	<u>24,630,523</u>
Total	<u>50,162,880</u>		<u>144,739,913</u>


 Director Finance


 Managing Director


 Chairman



HYSAWA Cox's Bazar Project
Receipts and Payments Account
For the year ended 30 June 2021

Opening Balance:

Cash in Hand
 Advance
 Cash at Bank

30-Jun-21 Taka Danida Part	30-Jun-21 Taka SDC Part	30-Jun-21 Taka Community Part	30-Jun-21 Taka Total
-	-	-	-
210,149	94,851	-	305,000
29,667,654	50,652,691	-	80,320,345
29,877,803	50,747,542	-	80,625,345

Receipts during the year:

Fund Received
 Bank Interest
 Bank Interest Refund

214,187,380	59,500,000	13,845,970	287,533,350
3,106,525	825,859	-	3,932,384
(2,305,467)	-	-	(2,305,467)
214,988,438	60,325,859	13,845,970	289,160,267
Total 244,866,241	111,073,401	13,845,970	369,785,612

Payments for the year:

Fund Transferred to UP
 Personnel Cost
 Program Activity Cost
 Program Support Cost

159,966,473	41,148,564	13,845,970	214,961,007
23,046,086	4,240,060	-	27,286,146
23,717,274	9,398,473	-	33,115,747
17,113,149	4,754,904	-	21,868,053
223,842,982	59,542,001	13,845,970	297,230,953

Closing Balance of Funds:

Cash in Hand
 Advance
 Cash at Bank

-	-	-	-
168,808	76,192	-	245,000
20,854,452	51,455,208	-	72,309,659
21,023,260	51,531,400	-	72,554,659
Total 244,866,241	111,073,401	13,845,970	369,785,612

H. H. H. H.
 Director Finance

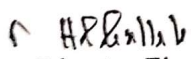
[Signature]
 Managing Director

[Signature]
 Chairman



HYSAWA ACF Project
Receipts and Payments Account
For the year ended 30 June 2021

		Amount in Taka	
		30-Jun-21	30-Jun-20
Opening Balance:			
Cash at Bank		9,346	21,679,478
		<u>9,346</u>	<u>21,679,478</u>
Receipts during the year:			
Fund Received from Donors		-	2,126,310
Bank Interest Received on Bank Accounts		-	221,142
		<u>-</u>	<u>2,347,452</u>
Total		<u>9,346</u>	<u>24,026,930</u>
Payments for the year:			
Personnel Cost		-	1,055,000
Program Activity Cost		-	21,404,381
Program Support Cost		-	1,558,203
Advance Refund to GF		2,000	-
		<u>2,000</u>	<u>-</u>
		<u>2,000</u>	<u>24,017,584</u>
Closing Balance of Funds:			
Cash at Bank		7,346	9,346
		<u>7,346</u>	<u>9,346</u>
Total		<u>9,346</u>	<u>24,026,930</u>


Director Finance


Managing Director


Chairman



HYSAWA AHC Project
Receipts and Payments Account
For the year ended 30 June 2021

	Amount in Taka	
	30-Jun-21	30-Jun-20
Opening Balance:		
Advance	-	-
Cash at Bank	81,042	726,805
	<u>81,042</u>	<u>726,805</u>
Receipts during the year:		
Fund Received from Donors	-	-
Bank Interest Received on Bank Accounts	-	-
	<u>-</u>	<u>-</u>
Total	<u><u>81,042</u></u>	<u><u>726,805</u></u>
Payments for the year:		
Fund Transferred to Union Parishads	-	-
Personnel Cost	-	200,000
Program Activity Cost	-	445,231
Program Support Cost	-	532
Advance to staffs and others	-	-
Fund Refunded to Donors	7,439	-
	<u>7,439</u>	<u>-</u>
	<u>7,439</u>	<u>645,763</u>
Closing Balance of Funds:		
Cash at Bank	73,603	81,042
	<u>73,603</u>	<u>81,042</u>
Total	<u><u>81,042</u></u>	<u><u>726,805</u></u>

H. B. K. K. K.
Direct Finance


Managing Director


Chairman



HYSAWA General Fund
Receipts and Payments Account
For the year ended 30 June 2021

Amount in Taka	
30-Jun-21	30-Jun-20

Opening Balance:

Advances to staff and project
Cash in Hand
Cash at Bank

-	-
49,957	38,328
10,226,508	2,305,464
10,276,465	2,343,792

Receipts during the year:

Overhead Received from Projects
Bank Interest Received on FDRs and Bank Accounts
Income against Re-imbursement Expenditure
Other Income

26,082,070	27,899,247
9,787,722	3,049,859
9,261,675	14,427,887
797,215	625,020
45,928,682	46,002,013
Total 56,205,147	48,345,805

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)

15,988,647	16,385,573
3,551,903	4,281,969
339,942	429,027
7,500	36,646
-	-
4,910,079	1,015,921
23,431,799	15,920,204
48,229,870	38,069,340

Closing Balance of Funds:

Cash in Hand
Cash at Bank

49,611	49,957.00
7,925,666	10,226,508.00
7,975,277	10,276,465
Total 56,205,147	48,345,805

H. H. Khan
Director Finance

[Signature]
Managing Director

[Signature]
Chairman



HYSAWA O & M Fund
Receipts and Payments Account
For the year ended 30 June 2021

Amount in Taka	
30-Jun-21	30-Jun-20

Opening Balance:

Cash in Hand
Cash at Bank

-	-
505,108	1,309,813
<u>505,108</u>	<u>1,309,813</u>

Receipts during the year:

O & M Fund Received
Bank Interest Received on FDRs and Bank Accounts

9,536,237	645,021
1,280,383	580,863
<u>10,816,620</u>	<u>1,225,884</u>
<u>11,321,728</u>	<u>2,535,697</u>

Total**Payments for the year:**

Program Activity Cost
Program Support Cost
Investment in Fixed Deposit Receipts (FDR)

1,025,052	477,670
187,146	4,383
8,224,760	1,548,536
<u>9,436,958</u>	<u>2,030,589</u>

Closing Balance of Funds:

Cash in Hand
Cash at Bank

-	-
1,884,770	505,108
<u>1,884,770</u>	<u>505,108</u>
<u>11,321,728</u>	<u>2,535,697</u>

Total

A. Khan
Director Finance

[Signature]
Managing Director

[Signature]
Chairman



HYSAWA Endowment Fund
Receipts and Payments Account
For the year ended 30 June 2021

Amount in Taka	
30-Jun-21	30-Jun-20

Opening Balance:

Cash in Hand

Cash at Bank

-	-
391,201	101,905
<u>391,201</u>	<u>101,905</u>

Receipts during the year:

Fund Received from GoB

Bank Interest Received on FDRs and Bank Accounts

-	-
4,716,355	4,169,615
<u>4,716,355</u>	<u>4,169,615</u>
Total <u>5,107,556</u>	<u>4,271,520</u>

Payments for the year:

Program Support Cost

Investment in Fixed Deposit Receipts (FDR)

4,267,192	4,263,845
830,297	(383,526)
<u>5,097,489</u>	<u>3,880,319</u>

Closing Balance of Funds:

Cash at Bank

10,067	391,201
<u>10,067</u>	<u>391,201</u>
Total <u>5,107,556</u>	<u>4,271,520</u>

H. H. Khan
Director Finance

[Signature]
Managing Director

[Signature]
Chairman



HYSAWA Donation Account
Receipts and Payments Account
For the year ended 30 June 2021

Opening Balance:

Cash at Bank

Amount in Taka	
30-Jun-21	30-Jun-20
2,947	4,090
<u>2,947</u>	<u>4,090</u>

Receipts during the year:

Fund Received from General Fund

Bank Interest Received on Bank Accounts

-	-
90	144
<u>90</u>	<u>144</u>
Total <u>3,037</u>	<u>4,234</u>

Payments for the year:

Program Support Cost

1,279	1,287
<u>1,279</u>	<u>1,287</u>

Closing Balance of Funds:

Cash at Bank

1,758	2,947
<u>1,758</u>	<u>2,947</u>
Total <u>3,037</u>	<u>4,234</u>

HEBALKH,
Director Finance


Managing Director


Chairman



HYSAWA German Project
Receipts and Payments Account
For the year ended 30 June 2021

Amount in Taka	
30-Jun-21	30-Jun-20

Opening Balance:

Cash in Hand
Cash at Bank

-	-
763,916	5,931
<u>763,916</u>	<u>5,931</u>

Receipts during the year:

Fund Received from Donors
Bank Interest Received on Bank Accounts

1,400,000	885,000
7,118	2,373
<u>1,407,118</u>	<u>887,373</u>
Total <u>2,171,034</u>	<u>893,304</u>

Payments for the year:

Personnel Cost
Program Activity Cost
Program Support Cost
Advances to staff and project

330,000	30,000
740,572	802
1,064,668	586
	<u>98,000</u>
<u>2,135,240</u>	<u>129,388</u>

Closing Balance of Funds:

Cash in Hand
Cash at Bank

-	-
35,794	763,916
<u>35,794</u>	<u>763,916</u>
Total <u>2,171,034</u>	<u>893,304</u>

H. K. B. B. B.
Director Finance

[Signature]
Managing Director

[Signature]
Chairman



HYSAWA SDC TRU Project
Receipts and Payments Account
For the year ended 30 June 2021

	Amount in Taka	
	30-Jun-21	30-Jun-20
Opening Balance:		
Cash at Bank	1,532,040	-
	<u>1,532,040</u>	<u>-</u>
Receipts during the year:		
Fund Received from SDC	3,600,000	1,794,394
Advance received from General Fund	-	913,921
Bank Interest Received on Bank Accounts	38,432	9,173
	<u>3,638,432</u>	<u>2,717,488</u>
Total	<u><u>5,170,472</u></u>	<u><u>2,717,488</u></u>
Payments for the year:		
Personnel Cost	2,759,054	1,044,599
Program Support Cost	275,452	140,849
Advance Refund to Gf	913,921	-
	<u>3,948,427</u>	<u>1,185,448</u>
Closing Balance of Funds:		
Cash at Bank	1,222,045	1,532,040
	<u>1,222,045</u>	<u>1,532,040</u>
Total	<u><u>5,170,472</u></u>	<u><u>2,717,488</u></u>

✓ *H. R. Kullali*
Director Finance

John
Managing Director

POW
Chairman



HYSAWA ACF OFDA Project
Receipts and Payments Account
For the year ended 30 June 2021

Amount in Taka	
30-Jun-21	30-Jun-20

Opening Balance:

Cash at Bank

2,754,585	-
<u>2,754,585</u>	<u>-</u>

Receipts during the year:

Fund Received from ACF

Advance from General Fund

Bank Interest Received on Bank Accounts

1,967,353	3,994,695
1,700,000	100,000
43,705	10,935
<u>3,711,058</u>	<u>4,105,630</u>
<u>6,465,643</u>	<u>4,105,630</u>

Total**Payments for the year:**

Personnel Cost

Project Activity Cost

Program Support Cost

Refund previous advance

1,711,113	1,243,314
3,223,459	-
910,837	107,731
100,000	-
<u>5,945,409</u>	<u>1,351,045</u>

Closing Balance of Funds:

Cash at Bank

Total

520,234	2,754,585
<u>520,234</u>	<u>2,754,585</u>
<u>6,465,643</u>	<u>4,105,630</u>

[Signature]
Director Finance

[Signature]
Managing Director

[Signature]
Chairman

