

Private & Confidential



Light House
Jahurul Nagar, Bogra
Consolidated Statement of Financial Position

Audit Report & Financial Statements
For the year ended 30 June, 2023.

Hossain Chowdhury & Co.
Chartered Accountants

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হোসেন চৌধুরী এন্ড কোং
HOSSAIN CHOWDHURY & CO.
CHARTERED ACCOUNTANTS

**Independent Auditor's Report
To the Management of
Light House**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Light House**, which comprise the Consolidated Statement of Financial Position as at 30th June, 2023 and Consolidated Statement of Income and Expenditure, Consolidated Statement of Receipts and Payments, Consolidated Statement of Cash Flows for the year then ended, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of the entity as at 30th June, 2023, and of its financial performance for the year then ended in accordance with the accounting policies summarized in Note 2 to the financial statements.

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 Entity in accordance with the ethical requirements 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 -Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 2 to the financial statement, which describes the basis of preparation of the financial statements and the significant accounting policies. The financial statements are prepared to assist the entity to meet the requirement of Project. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified 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 the financial statements in accordance with the accounting policies summarized in Note 2 to the financial statements 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 entity'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 entity or to cease operations, or has no realistic alternative but to do so.





হোসেন চৌধুরী এন্ড কোং

HOSSAIN CHOWDHURY & CO.

CHARTERED ACCOUNTANTS

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

Auditors' 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 auditors' 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





হোসেন চৌধুরী এন্ড কোং
HOSSAIN CHOWDHURY & CO.
CHARTERED ACCOUNTANTS

Report on Other Legal and Regulatory Requirements

In accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, and other applicable laws and regulations. We also report the following:

- We have obtained the required information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit in order to make due verification.
- In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of the documents; and
- The Company's statement of financial position and statement of profit & loss and other comprehensive income dealt with in the report are in agreement with the books of account.
- The expenditure incurred was for the purposes of the Company's business.

Mohammad Tofazzel Hossain, FCA, CPA, CPFA
Enrollment No. 0982

Managing Partner

Hossain Chowdhury & Co.

Chartered Accountants

DVC: 2401290982AS625598

Place: Dhaka

Date: 29/01/2024



Light House
Jahurul Nagar, Bogra
Consolidated Statement of Financial Position
As on June 30, 2023

Particulars	Note	Amount in TK.	Amount in TK.
		30.06.2023	30.06.2022
ASSETS			
Non- Current Assets			
Property, Plant & Equipment	3.00	75,050,831	83,983,113
		75,050,831	83,983,113
Current Assets			
Loan to Beneficiaries	4.00	60,019,297	52,221,211
Loans and Advances	5.00	42,793,240	41,749,630
Investment in (FDR)	6.00	4,253,922	2,666,106
Bid Security	7.00	2,599,070	2,487,070
Bill Receivable	8.00	658,176	477,380
Cash and Cash equivalents	9.00	3,940,330	10,516,932
		114,264,035	110,118,328
Total Assets		189,314,865	194,101,441
FUND AND LIABILITIES			
Capital & Reserve			
Surplus/Retained Earnings	18.00	99,155,188	98,441,806
		99,155,188	98,441,806
Long Term Liabilities			
Loan Account	19.00	64,215,919	72,647,570
		64,215,919	72,647,570
Current Liabilities			
Insurance	10.00	1,983,679	2,639,137
Group Savings	11.00	15,633,108	13,477,420
Staff Security from Staff	12.00	1,973,675	2,015,155
Provident Fund	13.00	613,785	570,232
Reserve for Loan Loss Provision	14.00	4,324,254	2,425,873
Account Payable	15.00	879,723	1,629,479
Tax & VAT Payables	16.00	535,534	254,769
Down Payment for Motor Cycle	17.00	-	-
		25,943,758	23,012,065
Total Fund & Liabilities		189,314,865	194,101,441

The annexed notes (1-17) form an integral part of these financial statements.

Asyed
Deputy Director- Finance

[Signature]
Chief Executive

Signed in terms of separate report of even date.

Dated: 29/01/2024
Place: Dhaka.

Mohammad Tofazzel Hossain, FCA, CPA, CPFA
ICAB Enrolment No -0982
Managing Partner
Hossain Chowdhury & Co.
Chartered Accountants
DVC: 2401290982AS625598



LIGHT HOUSE
Jahurul Nagar, Bogra
Income and Expenditure Statments-Consolidated
For the year Period 30 June, 2023

A/C Code	Particulars	Amount (BDT) (July, 2022 to June, 2023)	Amount (BDT) (July to June,2022)
INCOME			
3101	Grants Account	64,675,969	216,270,287
4001	Overhead /Administrative cost received	-	-
4002	Office Rent	-	206,400
4003	Venue Rent	-	-
4004	Guest Room Rent	-	-
4005	Micro-bus Fare	-	-
4006	Multimedia Rent	-	-
4007	Bank Interest Account	221,049	251,156
4008	Service Charge (Micro Finance)	14,338,457	9,729,264
4009	Admission & Other fee	-	9,610
4009-01	Admission fee (Micro Finance & school)	599,640	-
4009-02	Registration fee	-	-
4009-03	Patient treatment Cost -URBAN- ADB(part of Grants)	10,772,550	-
4009-04	Food bill	-	-
4009-05	Bed Charge	-	-
4009-06	Monthly tuition fee	-	-
4009-07	Yearly Session fee	-	-
4010	Profit on Sales of Fixed assets	-	38,000
4011	Sales proceed book and forms (School)	31,674	42,970
4012	Lacal Relief/Donation	-	-
4012-01	Local Relief	-	-
4012-02	Local Donation (School & Others)	3,638,114	430,094
4012-03	Contribution	-	-
4013	Members' Subscription	-	26,010
4014	Facilitation/Training/ Consultancy Services	-	-
4015	Partial Cost from Projects	-	-
4016	Fund Cost	-	-
4017	Recruitment fee	-	-
4018	Misc. Income	-	-
Sub-Total:Revenue Income		94,277,454	227,003,792



A/C Code	Particulars	Amount (BDT)	Amount (BDT)
		(July, 2022 to March, 2023)	(July to June,2022)
5000	REVENUE EXPENDITURE		
5001	Staff Salary & Benefits	34,357,252	87,768,801
5002	Travel	3,307,728	6,483,999
5003	Meeting (court yeard, Sensitization, group meeting & others	325,849	11,203,730
5004	Training & Workshop(Life Skill, Vollunteer Training)	45,389	5,891,628
5005	Other Direct Program cost(Field Level Staff Salary)	13,943,819	41,680,492
5006	Monitoring & Evaluation	409,485	2,320,789
5007	Utilities	1,918,252	4,041,511
5008	Office Supplies	1,242,622	2,669,717
5009	Clinical Service for beneficiary / Treatment Service	7,723,722	10,227,838
5010	Communication(Mobile, Internet, postage)	826,866	2,322,317
5011	Information, Education & Communication (IEC)	590,516	2,818,642
5012	Administrative & Indirect Cost (Office Rent, Bank charge,Fuel, etc)	-	-
5012-01	Registration Fee	300	12,900
5012-02	Yearly Subscription	16,783	13,444
5012-03	Legal & Litigation costs	185,200	223,550
5012-04	Audit Fees	182,840	155,884
5012-05	Office Rent and taxes	1,408,613	8,435,342
5012-06	Bank Charge	349,404	211,432.84
5012-07	Interest Payment	3,362,993	964,222
5012-08	Interest on Member Savings	812,558	665,099
5012-09	Refreshment	76,099	65,281
5012-10	Vehicle fuel cost	580,636	519,314
5012-11	Vehicle maintenance Cost (oil, spares, legal)	229,870	605,906
5012-12	Insurance premium	2,594	75,450
5012-13	Advertisement cost	122,282	181,605
5012-14	Procurement/ Supply//Carrying Cost	490,623	153,905
5012-15	Interest payment on loan DBH	813,029	562,745
5012-16	Donation/ Relief	574,200	7,500
5012-17	Contribution to project	720,000	-



A/C Code	Particulars	Amount (BDT)	Amount (BDT)
		(July, 2022 to March, 2023)	(July to June,2022)
5012-18	Subscription (Misc)	24,000	10,000
5012-19	Income Tax paid	346,264	111,133
5012-20	VAT paid	173,427	10,926
5012-21	Micro Bus Fare	-	341,046
5012-22	Networking Subscription	-	5,040
5012-23	Overhead cost	537,140	2,066,872
5012-24	Provision for bad debt expenses	-	
5012-25	Depreciation cost	-	
5012-26	Miscellaneous Expenses	225,702	530,048
	Sub-Total:	75,926,057	193,358,109
2201	Sub-Grant Payments	6,554,289	27,880,923
	Total Expenditure	82,480,346	221,239,032
5909	Depreciation	9,185,346	5,337,701
	Loan Loss Provision on loan to beneficiary	1,898,381	(761,601)
	Excess of Expenditure over Income	713,380	1,188,660
	Grand Total	94,277,454	227,003,792


The annexed notes (1-17) form an integral part of these financial statements.


Deputy Director- Finance


Chief Executive

Signed in terms of separate report of even date.

Dated: 29/01/2024
Place: Dhaka.


Mohammad Tofazzel Hossain, FCA, CPA, CPFA
ICAB Enrolment No -0982
Managing Partner
Hossain Chowdhury & Co.
Chartered Accountants
DVC: 2401290982AS625598



LIGHT HOUSE
Jahurul Nagar, Bogra
Receipts & Payments Accounts (Consolidated)
For the Period Ended 30 June, 2023

A/C Code	Particulars	Amount in 2022-23	Amount in 2021-22
2101-01	Petty Cash	138,625	194261
2101-02	Cash in hand	72,968	82837
2101-03	Cash at Bank	10,305,340	12569387.2
	Opening Balance	10,516,932	12846485.20
4000	Revenue Receipts		
4001	Overhead /Administrative cost received	-	
4002	Office Rent	-	206400
4003	Venue Rent	-	
4004	Guest Room Rent	-	
4005	Micro-bus Fare	-	
4006	Multimedia Rent	-	
4007	Bank Interest Received	221,049	251156.42
4008	Service Charge	14,338,457	9729264
4009	Admission & Other fee	-	
4009-01	Admission fee	599,640	9610
4009-02	Registration fee	-	
4009-03	Patient treatment Cost	10,772,550	
4009-04	Food bill	-	
4009-05	Bed Charge	-	
4009-06	Monthly tuition fee	-	
4009-07	Yearly Session fee	-	
4010	Sales proceed - Fixed assets	-	150000
4011	Sales proceed book and forms	31,674	42970
4012	Relief/Donation	-	
4012-01	Relief	-	
4012-02	Donation	3,638,114	430094
4012-03	Contribution	-	26010
4013	Members' Subscription	-	
4014	Facilitation/Training/ Consultancy Services	-	
4015	Partial Cost from Projects	-	
4015-01	Partial Cost-Salary	-	
4015-02	Partial Cost-Telephone	-	
4015-03	Partial Cost-Utilities	-	
4015-04	Partial Cost-Communication	-	
4015-05	Partial Cost-Internet	-	
4015-06	Partial Cost-Photo Copy	-	
4015-07	Partial Cost-Other Cost	-	
4016	Profit on Investment/ Fund Cost	-	
4017	Recruitment fee	-	
4018	Misc. Income	-	
	Sub-Total:	29,601,484	10,845,504.42



A/C Code	Particulars	2022-23	2021-22
3100	Long Term Capital Receipts		
3101	Grants from Donor		
3101-01	Grants received in cash	64,675,969	216270287.2
3101-02	Grants Received In Kinds	-	
	Sub-Total:	64,675,969	216,270,287.24
3102	Loan Account (Liabilities)		
3102-01	Loan from BRAC	-	
3102-02	Loan from PKSF	-	
3102-03	Loan from Bangladesh Bank	-	
3102-04	Loan from other Banks	25,000,000	30517851
3102-05	Loan from other sources	15,877,111	501000
3102-06	Loan from LH head office	7,453,000	5385747
	Sub-Total:	48,330,111	36,404,598
2000	LOAN TO BENEFICIARIES		
2000-01	Group Loan	102,242,914	72169714
2000-02	Agriculture loan	-	
2000-03	Livestock loan	-	
2000-04	Beef Fattening Loan	-	
2000-05	SME Loan	-	
2000-06	Housing Loan	-	
2000-07	Fishery Loan	-	
	Sub-Total:	102,242,914	72,169,714
3200	Short Term Capital Receipts		
3201	Accounts/Bills Payable	10,687,153	27380644
3202	Accrued Expenses	-	
3203	Withholding Tax	713,215	1110577
3204	Withholding VAT	436,233	922505
3205	Group Savings	14,039,853	9628232
3206	Insurance for Group Loan	1,100,410	831150
3207	Fund Account (Interproject)	24,375,355	22925250
3208	Staff Provident Fund	275,778	1401406
3209	Staff Gratuity Fund	-	
3210	Workers Welfare Fund	-	
3211	Security Deposit	148,020	388213
	Sub-Total:	51,776,017	64,587,977
2102	Advance Account		
2102-01	Advance for Project Activities	1,456,868	7569125
2102-02	Advance to Vendor	-	10325361.17
2102-03	Advance against Salary	-	
2102-04	Advance to Landlord/House owner	219,200	1063700
2102-05	Employee Advances	3,871,859	2968328
	Sub-Total:	5,547,927	21,926,514.17



A/C Code	Particulars	2022-23	2021-22
2103	Loan Account (Assets)		
2103-01	Loan to projects	150,000	11,097,727
2103-02	Loan to staff	-	
2103-03	Motor Cycle Loan	-	
2103-04	Fund to Branch	-	
	Sub-Total:	150,000	11,097,727
2104	Bills Receivable	42,608	191,341
2105	Bid Security	-	
2106	Investments		
2106-01	Fixed Term Deposit	3,750,000	2,250,000
2106-02	Other Investment	-	
	Sub-Total:	3,792,608	2,441,341
	Total Capital Receipts	276,515,546	424,898,158.41
	Total Revenue & Capital Receipts	316,633,962.75	448,590,148.03
5000	REVENUE EXPENDITURE		
5001	Staff Salary & Benefits		
5001-01	Salary of Staff	33,576,761	85955289
5001-02	Honorarium	-	
5001-03	Festival Bonus	698,235	1391707
5001-04	Friendship Benefit	82,256	291805
5001-05	Consultancy fees (STO)	-	130000
	Sub-Total:	34,357,252	87,768,801
5002	Travel		
5002-01	Local Conveyance	1,668,765	4479308
5002-02	Local Travel	1,638,963	2004690.68
5002-03	International Travel	-	
	Sub-Total:	3,307,728	6,483,998.68
5003	Meeting Expenses		
5003-01	Advocacy meeting	-	1417635
5003-02	Awareness raising meeting		
5003-02.01	Awareness raising meeting	180,519	2974780
5003-02.02	Sensitization Meeting	-	963342
5003-02.03	Courtyard meeting	-	2117702
5003-02.04	Group Education Meeting	-	271336
5003-02.05	Meeting with CBO	-	64495
5003-02.06	Meeting with Stake holder	-	2336154
5003-02.07	Annual Gathering with Stake holder	-	
5003-02.08	Public Hearing Meeting	-	155379
5003-02.09	Facilitate Legal Information	-	
5003-03	Experience Sharing Meeting	-	165310
5003-04	Project Facilitating Team (PFT) Meeting	-	178784
5003-05	Project Launching /familiarization meeting	-	59000



A/C Code	Particulars	2022-23	2021-22
5003-05.01	Project Launching meeting	56,533	
5003-05.02	Project orientation meeting	-	3064
5003-06	Project Coordination Meeting	-	
5003-06.01	Monthly Coordination Meeting	78,066	207959
5003-06.02	Quarterly Coordination Meeting	-	214774
5003-07	G.C. & E.C. meeting	10,731	74016
5003-08	Senior Management meeting	-	
	Sub-Total:	325,849	11,203,730
5004	Training & Workshop		
5004-01	Basic Training/orientation for Staff	35,800	1004004
5004-02	Capacity Building training	2,840	1198824
5004-03	Vocational Training	-	
5004-04	Training to Community people/Stakeholders	-	
5004-04.01	TOT for Master Trainer	-	287325
5004-04.02	Life Skilled Training	-	653660
5004-04.03	Training for Voluteer	6,749	333386
5004-04.04	Any other training for Stakeholders	-	1475680
5004-05	Refreshers training	-	305741
5004-06	Workshop/Seminar	-	310841
5004-07	Other Training	-	322167
	Sub-Total:	45,389	5,891,628.00
5005	Other Direct Program cost		
5005-01	Salary of field Staff	9,916,744	39250582
5005-02	Legal Aid support cost	-	
5005-02.01	Legal AID Clinic	967,199	22875
5005-02.02	Cost for Referral to Legal AID Committee	-	10330
5005-03	Activate legal Aid Committee	-	
5005-03.01	Coordination Meeting with Legal Aid Committee	2,400	29955
5005-03.02	Monthly DLAC Meeting	169,999	58486
5005-03.03	Monthly UZLAC Meeting	49,349	72002
5005-03.04	Monthly UPLAC Meeting	242,853	317199
5005-03.05	Logistic Support for Legal AID Committee	246,925	121200
5005-04	Awareness building	-	
5005-04.01	Cultural events	316,720	249666
5005-04.02	Day observation	496,011	1108432
5005-04.03	Debate, Quize competition	1,535,619	439765
5005-04.04	Sports competition, Art competition	-	
	Sub-Total:	13,943,819	41,680,492.00
5006	Monitoring & Evaluation		
5006-01	Action Research	-	
5006-02	Survey / Investigation Studies	226,500	172360
5006-03	Developing M&E Tools	-	210000
5006-04	Monitoring Visit cost	182,985	1938429
	Sub-Total:	409,485	2,320,789.00



A/C Code	Particulars	2022-23	2021-22
5007	Utilities		
5007-01	Water bill for office	21,777	47700
5007-02	Gas bill for office	8,070	47665
5007-03	Electricity bill for office	757,350	1395304
5007-04	Repair & maintenance	604,216	1274585
5007-05	Renovation Cost	37,712	451994
5007-06	IT Repair & maintenance	26,422	270134
5007-07	Cable line Rent	154,926	131700
5007-08	Cleaning Materials	59,680	143160
5007-09	Others utilities	248,099	279268.94
	Sub-Total:	1,918,252	4,041,510.94
5008	Office Supplies		
5008-01	Office Stationery	463,534	1427009.62
5008-02	Photocopy & Printing	728,869	1136694
5008-03	Printer cartridge & tonner	50,219	106013
	Sub-Total:	1,242,622	2,669,716.62
5009	Clinical Service for beneficiary / Treatment Service		
5009-01	Clinical Materials	2,981,505	2562986
5009-02	Clinical Services	189,740	207819
5009-03	Patient food bill	100,006	739837
5009-04	Pharmaceutical Product/Medicine	2,007,261	3223838
5009-05	VCT Services	327,659	752545
5009-06	Referral Cost	113,266	363231
5009-07	Treatment cost	2,004,285	2377582
	Sub-Total:	7,723,722	10,227,838.00
5010	Communication		
5010-01	Telephone & Mobile bill	595,915	1373938
5010-02	Internet, E-mail & Fax bill	174,851	621845
5010-03	Web Site develop/ Fee	-	
5010-04	Postage, Courier, Parcel etc.	56,100	326534
	Sub-Total:	826,866	2,322,317.00
5011	Information, Education & Communication (IEC)		
5011-01	Annual Report	38,720	199,600
5011-02	News letter	-	
5011-03	Dairy/Calendar	17,400	
5011-04	Develop & Print Training Module	-	114500
5011-05	Develop & Print IEC Materials		
5011-05.01	brochure,	134,108	149937
5011-05.02	Leaflet	46,525	136874
5011-05.03	Poster	78,550	233851
5011-05.04	Sticker	28,166	
5011-05.05	Advocacy materials	110,748	299590
5011-06	Office Bag	-	52250



A/C Code	Particulars	2022-23	2021-22
5011-07	Umbrella	-	37416
5011-08	Bill Board	-	
5011-09	Message board	-	1469502
5011-10	Sign Board	25,954	57264
5011-11	Banner	7,271	
5011-12	Resource Center	-	
5011-12.01	Newspaper	14,742	18429
5011-12.02	Magazine	-	
5011-12.03	Books	-	
5011-12.04	Electronic Materials	-	31679
5011-13	Media Coverage	9,198	15750
5011-14	Documentation & Reporting	30,000	
5011-15	Media Communication /campaigning	49,134	2000
	Sub-Total:	590,516	2,818,642.00
5012	Administrative & Indirect Cost		
5012-01	Registration Fee	300	12,900
5012-02	Yearly Subscription	16,783	13,444
5012-03	Legal & Litigation costs	185,200	223,550
5012-04	Audit Fees	182,840	155,884
5012-05	Office Rent and taxes	1,408,613	8,435,342
5012-06	Bank Charge	349,404	211,433
5012-07	Interest Payment	3,362,993	964,222
5012-08	Interest on Member Savings	812,558	665,099
5012-09	Refreshment	76,099	65,281
5012-10	Vehicle fuel cost	580,636	519,314
5012-11	Vehicle maintenance Cost (oil, spares, legal)	229,870	605,906
5012-12	Insurance premium	2,594	75,450
5012-13	Advertisement cost	122,282	181,605
5012-14	Procurement/ Supply//Carrying Cost	490,623	153,905
5012-15	Interest payment on loan DBH	813,029	562,745
5012-16	Donation/ Relief	574,200	7,500
5012-17	Contribution to project	720,000	
5012-18	Subscription (Misc)	24,000	10,000
5012-19	Income Tax paid	346,264	111,133
5012-20	VAT paid	173,427	10,926
5012-21	Micro Bus Fare	-	341,046
5012-22	Networking Subscription	-	5,040



A/C Code	Particulars	2022-23	2021-22
5012-23	Overhead cost	537,140	2,066,872
5012-24	Provision for bad debt expenses	-	
5012-25	Depreciation cost	-	
5012-26	Miscellaneous Expenses	225,702	530048.01
	Sub-Total:	11,234,557	15,928,646
	Total Revenue Expenditure	75,926,057	193,358,109.00
1000	CAPITAL EXPENDITURE		
1010	Real States		
1011	Land	-	
1012	Building	-	
1013	Apartment	-	
	Sub-Total:	-	
1100	Furniture & Fixture		
1101	Chair		
1101-01	Chair with arms	-	125575
1101-02	Chair without arms	-	
1101-03	Visitor Chair	-	125945
1101-04	Plastic Chair	-	
1102	Table		
1102-01	Full Secretariat Table	-	77150
1102-02	Half Secretariat Table	25,844	71354
1102-03	Cnference Table	-	
1102-04	Computer Table	-	13706
1102-05	Wooden Table	-	
1103	Sofa Set	-	
1104	Dressing Table	-	
1105	Book Shelf	10,000	
1106	Steel & wooden Almirah	25,000	119925
1107	Rack	2,220	100345
1108	File Cabinet	25,000	122750
1109	Wooden Bench	-	
1110	Ceiling/Wall Fan	-	11424
1111	Display/White Board/Board Stand	-	6600
	Sub-Total:	88,064	774,774
1200	IT Equipment		
1201	Computer	-	
1202	Laptop	-	952181
1203	Printer	-	12000
1204	Photocopier	165,000	
1205	UPS	-	
1206	Camera	-	
1206-01	Digital Camera	-	10815



A/C Code	Particulars	2022-23	2021-22
1206-02	CC Camera	-	
1207	IT software	-	
1207-01	Accounting Software	-	
1208	Internet Modem	-	2060
1209	IPS	-	
1210	Multimedia	-	42416
1211	Scanner	-	
1212	Television	-	
1213	Fax Machine	-	
	Sub-Total:	165,000	1,019,472
1300	Office Equipment		
1301	Air Conditioner	-	
1302	Generator	-	
1303	Cell Phone Set	-	
1304	Telephone set	-	
1305	Refrigerator	-	
1306	Water Filter	-	
1307	Pump Machine	-	
1308	Other Equipment	-	82746
	Sub-Total:	-	82,746
1400	Clinical Setup/equipment		
1401	Patient Bed	-	360326
1402	Trolley	-	
1403	Carpet/Mat	-	
1404	Tray	-	
1405	Foot Step	-	
1406	Weight Machine	-	10535
1407	OT Table	-	
1408	OT Light	-	
1409	Autoclave	-	61812
1410	Incinerator	-	
1411	Oxygen Cylinder	-	21012
1412	Mobile Basin	-	
1416	Medicine Rack	-	42775
1417	Other clinical materials	-	599678
	Sub-Total:	-	1,096,138
1500	Vehicle		
1501	Car/Microbus – 4W drive	-	
1502	Motor Cycle – 2W drive	-	
1503	Bi- Cycle – 2W drive	-	
	Sub-Total:	-	-




A/C Code	Particulars	2022-23	2021-22
2000	LOAN TO BENEFICIARIES		
2000-01	Group Loan	110,041,000	83115000
2000-02	Agriculture loan	-	
2000-03	Livestock loan	-	
2000-04	Beef Fattening Loan	-	
2000-05	SME Loan	-	
2000-06	Housing Loan	-	
2000-07	Fishery Loan	-	
	Sub-Total:	110,041,000	83,115,000
2102	Advance Account		
2102-01	Advance for Project Activities	1,755,848	6885902
2102-02	Advance to Vendor	-	2382655.77
2102-03	Advance against Salary	-	
2102-04	Advance to Landlord/House owner	152,500	8967105
2102-05	Employee Advances	3,933,189	3101339
	Sub-Total:	5,841,537	21,337,001.77
2103	Loan Account (Assets)		
2103-01	Loan to projects	900,000	14,699,111
2103-02	Loan to staff	-	
2103-03	Motor Cycle Loan	-	
2103-04	Fund to Branch	-	
	Sub-Total:	900,000	14,699,111
3102	Loan Account (Liabilities)		
3102-01	Loan from BRAC	-	
3102-02	Loan from PKSF	-	
3102-03	Loan from Bangladesh Bank	-	
3102-04	Loan from other Banks	14,578,113	14790595.13
3102-05	Loan from other sources	33,170,391	7415064.99
3102-06	Loan from LH head office	9,013,257	5620000
	Sub-Total:	56,761,761	27,825,660.12
3200	Short Term Liabilities		
3201	Accounts/Bills Payable	11,436,909	26337897.38
3202	Accrued Expenses	-	
3203	Withholding Tax	588,876	984406
3204	Withholding VAT	279,807	921755
3205	Group Savings	11,884,165	9722113
3206	Insurance for Group Loan	1,755,868	1233082
3207	Fund Account (Interproject)	24,375,355	22,925,250
3208	Staff Provident Fund	232,225	1374165
3209	Staff Gratuity Fund	-	
3210	Workers Welfare Fund	-	
3211	Security Deposit	189,500	468120
	Sub-Total:	50,742,705	63,966,788



A/C Code	Particulars	2022-23	2021-22
2104	Bills Receivable	223,404	667494
2105	Bid Security	112,000	
2106	Investments	-	
2106-01	Fixed Term Deposit	5,337,816	2250000
2106-02	Other Investment	-	
	Sub-Total:	5,673,220	2,917,494
	Sub Grant Payment/ Refund	6,554,289	27880922.79
	Total Capital Expenditure	236,767,576	244,715,108.06
	Total Revenue & Capital EXPENDITURE	312,693,633	438,073,217.06
	Closing Balance	3,940,329.72	10,516,931.97
2101-01	Petty Cash	43,634.00	138625
2101-02	Cash in hand	122,721.00	72967.6
2101-03	Cash at Bank	3,773,974.72	10305339.37
	GRAND TOTAL	316,633,962.75	448,590,148.03

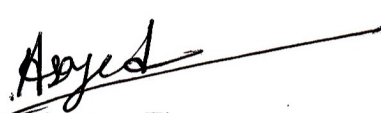

Deputy Director- Finance
Light House


Chief Executive
Light House



Light House
Jahurul Nagar, Bogra
Consolidated Statement of Cash Flows
As on 30 June, 2023

Particulars	Amount in Tk.	
	2022-2023	2021-2022
A. Cash flow from operating activities:		
Excess of Income Over Expenditure	713,380	1,188,660
Depreciation	9,185,346	5,337,701
Depreciation Adjustment Disposal for the year	-	(168,000)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Loan to Beneficiaries	(7,798,086)	(10,418,966)
Loans and Advances	(1,043,610)	(3,011,872)
Investment in (FDR)	(1,587,816)	-
Bid Security	(112,000)	-
Bill Receivable	(180,796)	(476,153)
Insurance	(655,458)	(401,932)
Group Savings	2,155,688	(93,881)
Staff Security	(41,480)	(79,907)
Provident Fund	43,553	27,241
Reserve for Loan Loss Provision	1,898,381	(1,287,921)
Account Payable	(749,756)	1,042,747
Tax & VAT Payables	280,765	126,921
Down Payment for Motor Cycle	-	-
Net cash flows from operating activities	2,108,112	(8,215,362)
B. Cash flow from investing activities:		
Proceed from Property, Plant & Equipment	(253,064)	(2,973,130)
Disposed of Property, Plant & Equipment		280000
Net cash used in investing activities	(253,064)	(2,693,130)
C. Cash flow from financing activities:		
Long Term Loan	(8,431,650)	8,578,939
Net cash used in financing activities	(8,431,650)	8,578,939
Net increase/(decrease) in cash (A+B+C)	(6,576,602)	(2,329,553)
Opening cash and cash equivalents	10,516,932	12,846,485
Closing Cash and cash equivalents	3,940,330	10,516,932


Deputy Director- Finance
Light House


Chief Executive
Light House



3.00 Fixed Assets Tk.

Balance as on July 01, 2022

Add: Acquisition during the year

Less: Sold/Disposed during the year

i) Total Cost Value

Accumulated depreciation as on July 01, 2022

Add: Depreciation during the year

Less: Adjustment during the year

Less: Motor Cycle/Vehicle transfer against down payment

ii) Accumulated depreciation as on 30.06.2023**Written down Value (i-ii)****4.00 Loan to Beneficiaries****60,019,297****i) Group Loan**

Opening Balance

Add: Disbursed during this year

Less: Realized during this year

Less: Adjustment during this year

ii) Motor Cycle & Bicycle

Opening Balance

Add: Disbursed during this year

Less: Adjustment during this year

iii) Live Stock Loan

Opening Balance

Add: Disbursed during this year

Less: Adjustment during this year

Total

Housing Loan

Balance as on July 01, 2022

Add disburse during the Year

Total

Less Realised during the year

Less: Adjustment during this year

Total

iv) Beef Fattening Loan

Opening Balance

Add: Disbursed during this year

Less: Adjustment during this year

Total (i + ii + iii+iv)

Amount in Taka	
30.06.2023	30.06.2022

129,785,347 127,092,217

253,064 2,973,130

130,038,411 130,065,347

- (280,000)

130,038,411 129,785,347

45,802,234 40,632,533

9,185,346 5,337,701

54,987,580 45,970,234

- 168,000

54,987,580 45,802,234**75,050,831 83,983,113****30.06.2023 30.06.2022**

52,221,211 41,411,830

110,041,000 83,115,000

162,262,211 124,526,830

(102,242,914) (72,169,714)

- (135,905)

60,019,297 52,221,211**30.06.2023 30.06.2022**

- 16,992

- -

- (16,992)

- -

30.06.2023 30.06.2022

- 258,556

- -

- (258,556)

- -

30.06.2023 30.06.2022

- 11,378

- -

- 11,378

- -

- (11,378)

- -

30.06.2023 30.06.2022

- 103,489

- -

- (103,489)

- -

60,019,297 52,221,211

5.00 Loan & Advances Tk.	42,793,240		
i) Advance		30.06.2023	30.06.2022
Balance as on July 01, 2022		(7,849,665)	643,252
Add: Disbursed during the Year		5,689,037	12,369,897
		(2,160,628)	13,013,149
Less: Realized during the year		(5,328,727)	(20,862,814)
Adjustment		(7,489,355)	(7,849,665)
		(7,489,355)	(7,849,665)
ii) Loan & H Rent Advance		30.06.2023	30.06.2022
Opening Balance		49,599,295	38,094,506
Add: Disbursed during the Year		1,052,500	23,666,216
		50,651,795	61,760,722
Less: Realized during the year		(369,200)	(12,161,427)
		50,282,595	49,599,295
		50,282,595	49,599,295
Total (i+ ii)		42,793,239.85	41,749,629.85
6.00 Investment	4,253,922	30.06.2023	30.06.2022
Opening Balance		2,666,106.00	2,666,106
Add: Investment made during the year		5,337,815.97	2,250,000
		8,003,921.97	4,916,106
Less: Incashed during the year		(3,750,000.00)	(2,250,000)
		4,253,921.97	2,666,106
Less: Adjust during the year		-	-
		4,253,921.97	2,666,106
7.00 Bid Security	2,599,070	30.06.2023	30.06.2022
Opening Balance		2,487,070	2,487,070
Add: Received during the year (increased)		112,000.00	-
Total		2,599,070	2,487,070
Less: In cash during the year		-	-
Total		2,599,070	2,487,070
8.00 Bill Receivable	658,176	30.06.2023	30.06.2022
Opening Balance		477,380	1,227
Add: Received during the year		223,404.00	667,494
Total		700,784.00	668,721
Less: In cash during the year		(42,608.00)	(191,341)
Total		658,176.00	477,380



9.00 Cash & Bank Balances Tk.

3,940,330

	Name of the Project	Petty Cash	Cash in Hand	Cash at Bank	30.06.2023	30.06.2022
1.00	Head Office	3,634	-	728,724.23	732,358	1,508,311
2.00	Prioritized HIV Prevention Services for Key Population (MSM, MSW & Hijra) in Bangladesh	-	-	13,134.24	13,134	77,651
3.00	Prioritized HIV Prevention Services for Key Population - FSW	-	-	-	-	-
4.00	Exchange knowledge and practices of health services among the young key population through South-south cooperation	-	-	73,560.44	73,560	94,870
5.00	Promoting Peace and Justice (PPJ) project, Bogura	-	-	14,242	14,242	39,441
6.00	Essential Health Service Program for Garments Workers (RMG)	-	-	-	-	-
7.00	GRS Piloting program	-	-	-	-	-
8.00	WOMEN LED GENDER SENSITIVE COVID-19 RESPONSE PROJECT	-	-	6,880.56	6,881	758,913
9.00	Ensure SRH Services Project Cox's Bazar	-	-	-	-	-
10.00	Responsive Local Govt. Units for Marginalized People (Responsive)	-	-	-	-	186,910
11.00	COVID-19 Advocacy & Response Programme (CARP) Project	-	-	-	-	-
12.00	Promoting Peace and Justice (PPJ) project, Meherpur	-	-	26,572	26,572	302,861
13.00	Micro Credit Program	-	-	-	-	-
14.00	Micro Finance Program	-	120,783	2,883,796	3,004,579	2,662,712
15.00	Response for most Venerable women, girls, children Project	-	-	-	-	-
16.00	Treatment, Research & Rehabilitation Center for Drug User	-	-	-	-	-
17.00	Light House School of Learning and diversity	-	1,938	8,512.45	10,450	129,364
18.00	Sanitation Program	-	-	-	-	-
19.00	Promoting Peace and Justice (PPJ) project, Tangail	-	-	5,976.75	5,977	32,867
20.00	Light House Clinic	-	-	-	-	-
21.00	Flood Affected House holds In Pursuit of Sustainable Livelihoods (FAHIPSUL)	-	-	-	-	-
22.00	IRC Funded Projects	-	-	-	-	-
23.00	Drug Abuse Resistance And Understanding (DARAU) Project	-	-	-	-	-
24.00	Sustainable and Integrated SRH and HIV prevention and management service for BBFSW	-	-	-	-	-
25.00	URBAN Primary Health Care- Phase-ii	40,000.00	-	8,195.19	48,195	4,024,659
26.00	Prioritized HIV Prevention Services for Key Population - FSW- NFM-03	-	-	-	-	-
27.00	Sukhijibon Project Funded by Pathfinder	-	-	4,380.75	4,381	698,373
	Total	43,634	122,721	3,773,975	3,940,330	10,516,932



10.00 Insurance Tk.	1,983,679	30.06.2023	30.06.2022
Opening Balance		2,639,137.00	3,041,069
Add: Received during the year		1,100,410.00	831,150
		3,739,547.00	3,872,219
Less: Refunded during the year		(1,755,868.00)	(1,233,082)
Total		1,983,679	2,639,137
11.00 Group Savings TK.	15,633,108	30.06.2023	30.06.2022
Opening Balance		13,477,420.00	13,571,301
Add: Received during the year		14,039,853.00	9,628,232
		27,517,273.00	23,199,533
Less: Refunded During the Year		(11,884,165.00)	(9,722,113)
Total		15,633,108	13,477,420
12.00 Security Deposit of Staff Tk.	1,973,675	30.06.2023	30.06.2022
Opening Balance		2,015,155.00	2,095,062
Add: Received during the year		148,020.00	388,213
		2,163,175.00	2,483,275
Less: Refunded during the year		(189,500.00)	(468,120)
Total		1,973,675.00	2,015,155
13.00 (i) Provident Fund Tk.	613,785	30.06.2023	30.06.2022
Opening Balance		570,232.00	542,991
Add: Received during the year		275,778.00	1,401,406
		846,010.00	1,944,397
Less: Refunded during the year		(232,225.00)	(1,374,165)
		613,785.00	570,232
Add: Adjust during the year		-	-
Sub Total		613,785	570,232
14.00 14.1 Reserve for Bad & Doubtful Loan Tk.MFP	4,324,254	30.06.2023	30.06.2022
Opening Balance		2,425,873	3,713,794
Add: Provision made during the year		1,898,381	(1,287,921)
		4,324,254	2,425,873
Less: Adjustment during the year		-	-
Total		4,324,254	2,425,873
14.2 Reserve for Bad & Doubtful Loan Tk others			
Opening Balance		-	-
Add: Provision made during the year		-	-
Less: Adjustment during the year		-	-
Total		-	-
Total (14.01+14.02)		4,324,254	2,425,873
15.00 Account payables/Accrued Exp. Tk.	879,723	30.06.2023	30.06.2022
Opening Balance		1,629,479.44	586,733
Add: Received during the year		10,687,153.00	27,380,644
		12,316,632.44	27,967,377
Less: Refunded during the year		(11,436,909.00)	(26,337,897)
Total		879,723	1,629,479



16.00 Tax & Vat payables Tk.	535,534	30.06.2023	30.06.2022
Opening Balance		254,768.58	127,848
Add: Received during the year		1,149,448.00	2,033,082
		1,404,216.58	2,160,930
Less: Refunded during the year		(868,683.00)	(1,906,161)
Total		535,533.58	254,768.58
17.00 Down Payment for Motor Cycle	-	30.06.2023	30.06.2022
Opening Balance		-	-
Add: Received during the year		-	-
		-	-
Less: Adjustment during the year		-	-
Total		-	-
18.00 Retained Surplus Tk.	99,155,188	30.06.2023	30.06.2022
Opening Balance		98,441,806	97,253,147
Add: Excess of Income over Expenditure		713,381.63	1,188,659.74
Add: Adjustment for Difference Amount		-	-
Less: Adjustment for Difference Amount		-	-
Total		99,155,188	98,441,806
19.00 Loan Account	64,215,919	30.06.2023	30.06.2022
19.01 Loan from others		30.06.2023	30.06.2022
Opening Balance		34,402,690.25	25,589,499
Add: Received during the year		40,877,111.00	31,018,851
		75,279,801.25	56,608,350
Less: Refunded during the year		(47,748,504.00)	(22,205,660)
		27,531,297.25	34,402,690
Adjust during the year		27,531,297	34,402,690
19.02 Inter Project Loan		30.06.2023	30.06.2022
Opening Balance		38,244,878.94	38,479,132
Add: Received during the year		7,453,000.00	5,385,747
		45,697,878.94	43,864,879
Less: Refunded during the year		(9,013,257.00)	(5,620,000)
Adjust during the year		36,684,622	38,244,879
Total (19.01+19.02)		64,215,919	72,647,569



Light House
Jahurul Nagor , Bogra
Schedule of Fixed Assets
As on June 30, 2023

Annexure-A

Sl. #	Particulars	Cost				Depreciation				Total as on 30.06.2023	Written down value as on 30.06.2023	
		Balance as on 30.06.2022	Addition during the year	Sold/ Adjusted	Total as on 30.06.2023	Rate	Balance as on 30.06.2022	Charged during the year	Adjusted			
1	Land	12,277,300	-	-	12,277,300	-	-	-	-	-	-	12,277,300
2	Building	17,319,649	-	-	17,319,649	2.50%	3,560,892	432,991	-	3,993,883	3,993,883	13,325,766
3	Apartment	45,346,762	-	-	45,346,762	2.50%	6,529,734	1,133,669	-	7,663,403	7,663,403	37,683,359
4	Furniture & Fixture	18,904,860	88,064	-	18,992,924	10%	9,489,849	1,899,292	-	11,389,141	11,389,141	7,603,783
5	Office Equipment	10,347,921	-	-	10,347,921	20%	8,792,536	1,555,385.20	-	10,347,921	10,347,921	0
6	Clinical Equipment	9,663,175	-	-	9,663,175	20%	6,356,419	1,932,635	-	8,289,054	8,289,054	1,374,121
7	Motor Cycle/Vehicle	991,796	-	-	991,796	20%	991,796	-	-	991,796	991,796	-
8	Computer/IT Equip.	9,932,128	165,000	-	10,097,128	20%	5,291,201	2,019,426	-	7,310,626	7,310,626	2,786,502
9	Genarel Equipment Electric Motor	59,493	-	-	59,493	20%	59,493	-	-	59,493	59,493	(0)
10	Micro-bus / Car	4,942,263	-	-	4,942,263	20%	4,730,315	211,947.60	-	4,942,263	4,942,263	0
	Total	129,785,347	253,064	-	130,038,411		45,802,234	9,185,346	-	54,987,580	54,987,580	75,050,831



Sub-Total:	5,547,927.00	478,414.00	571,770.00	264,100.00	-	463,448.00	202,050.00	3,353,445.00	114,700.00	20,000.00	80,000.00	5,547,927.00
Loans Account (Assets)	-	-	-	-	-	-	-	-	-	-	-	-
Awareness raising meeting	180,519.00	-	-	-	120,561	-	59,958	-	-	-	-	180,519
Sensitization Meeting	-	-	-	-	-	-	-	-	-	-	-	-
Courtyard meeting	-	-	-	-	-	-	-	-	-	-	-	-
Group Education Meeting	-	-	-	-	-	-	-	-	-	-	-	-
Meeting with Stake holder	-	-	-	-	-	-	-	-	-	-	-	-
Annual planning with stake holder	-	-	-	-	-	-	-	-	-	-	-	-
Public Hearing Meeting	-	-	-	-	-	-	-	-	-	-	-	-
Facilitate Legal Information	-	-	-	-	-	-	-	-	-	-	-	-
Experience Sharing Meeting	-	-	-	-	-	-	-	-	-	-	-	-
Project Facilitating Team (PFT) Meeting	-	-	-	-	-	-	-	-	-	-	-	-
Project Launching /familiarization meeting	-	-	-	-	-	-	-	-	-	-	-	-
Project Launching meeting	56,533.00	-	-	56,533.00	-	-	-	-	-	-	-	56,533
Project orientation meeting	-	-	-	-	-	-	-	-	-	-	-	-
Project Coordination Meeting	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Coordination Meeting	78,066.00	-	-	-	-	-	-	-	78,066	-	-	78,066
Quarterly Coordination Meeting	-	-	-	-	-	-	-	-	-	-	-	-
G.C. & E.C. meeting	10,731.00	10,731.00	-	-	-	-	-	-	-	-	-	10,731
Senior Management meeting	-	-	-	-	-	-	59,958.00	-	-	-	-	-
Sub-Total:	325,849.00	10,731.00	571,770.00	264,100.00	120,561.00	56,533.00	59,958.00	3,353,445.00	78,066.00	78,066.00	80,000.00	325,849.00
Training & Workshop	-	-	-	-	-	-	-	-	-	-	-	-
Basic Training/orientation for Staff	35,800.00	-	-	-	-	-	8,240	27,560	-	-	-	35,800
Capacity Building training	2,840.00	-	-	-	-	-	-	2,840	-	-	-	2,840
Vocational Training	-	-	-	-	-	-	-	-	-	-	-	-
Training to Community people/Stakeholders	-	-	-	-	-	-	-	-	-	-	-	-
TOT for Master Trainer	-	-	-	-	-	-	-	-	-	-	-	-
Life Skilled Training	-	-	-	-	-	-	-	-	-	-	-	-
Training for Volunteer	6,749.00	-	-	-	-	-	6,749	-	-	-	-	6,749
Any other training for Stakeholders	-	-	-	-	-	-	-	-	-	-	-	-
Refreshers training	-	-	-	-	-	-	-	-	-	-	-	-
Workshop/Seminar	-	-	-	-	-	-	-	-	-	-	-	-
Other Training	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total:	45,389.00	-	-	-	-	2,840.00	14,989.00	27,560.00	-	-	-	45,389.00
Other Direct Program cost	-	-	-	-	-	-	-	-	-	-	-	-
Salary of field Staff	9,916,744.00	-	3,909,869.00	154,507.00	-	-	178,080	5,386,747	-	-	201,571	9,916,744
Legal Aid support cost	-	-	-	-	-	-	-	-	-	-	-	-
Legal Aid Clinic	967,199.00	-	-	389,873	-	-	-	447,081	-	-	-	967,199
Cost for Referral to Legal Aid Com	-	-	-	-	-	-	-	-	-	-	-	-
Activate legal Aid Committee	-	-	-	-	-	-	-	-	-	-	-	-
Coordination Meeting with Legal Ai	2,400.00	-	2,400.00	-	-	-	-	-	-	-	-	2,400
Monthly DLAC Meeting	169,999.00	-	-	-	-	-	-	9,999	-	-	-	169,999
Monthly DZLAC Meeting	49,349.00	-	7,260	-	-	-	25,289	-	-	-	-	49,349
Monthly UPLAC Meeting	242,853.00	-	82,390	-	-	-	45,675	114,788	-	-	-	242,853
Logistics Support for Legal Aid Cor	246,925.00	-	131,343	-	-	-	115,582	-	-	-	-	246,925
Awareness building	-	-	-	-	-	-	-	-	-	-	-	-
Cultural events	316,720.00	-	-	-	-	-	77,320	145,700	-	-	-	316,720
Day observation	496,011.00	-	203,467.00	56,775	-	-	-	145,200	25,591	660	20,318	496,011
Debate, Quiz competition	1,535,619.00	-	-	40,086	-	53,973.00	70,970	1,338,720	-	-	-	1,535,619
Sports competition, etc	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total:	13,943,819.00	-	4,115,736.00	707,727.00	208,480.00	208,480.00	897,179.00	7,016,367.00	25,591.00	660.00	221,889.00	13,943,819.00
Monitoring & Evaluation	-	-	-	-	-	-	-	-	-	-	-	-
Action Research	-	-	-	-	-	-	-	-	-	-	-	-
Survey/ Investigation Studies	226,500.00	-	-	-	-	-	-	226,500	-	-	-	226,500
Developing M&E Tools	-	-	-	-	-	-	-	-	-	-	-	-
Monitoring Visit cost	182,985.00	-	182,985.00	-	-	-	-	-	-	-	-	182,985
Sub-Total:	409,485.00	-	182,985.00	-	-	-	-	226,500.00	-	-	-	409,485.00
Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Water bill for office	21,777.00	-	-	-	-	-	900	-	-	-	20,877	21,777
Gas bill for office	8,070.00	-	-	-	-	-	-	-	-	-	8,070	8,070



Sub-Total:	5,547,927.00	478,414.00	571,770.00	-	-	264,100.00	-	463,448.00	202,050.00	3,353,445.00	114,700.00	20,000.00	80,000.00	5,547,927.00
Loan Account (Assets)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Withholding Tax	588,876.00	262,068.00	20,836.00	-	-	29,252	8,684	3,970	11,902	39,016	3,029	-	210,119	588,876
Withholding VAT	279,807.00	-	41,972.00	-	-	-	24,788	-	-	-	17,093	-	195,954	279,807
Group Savings	11,884,165.00	-	-	-	-	-	-	-	-	-	11,884,165	-	-	11,884,165
Insurance for Group Loan	1,755,868.00	-	-	-	-	-	-	-	-	-	1,755,868	-	-	1,755,868
Fund Account (Interproject)	24,375,355.00	-	-	-	-	-	-	-	-	-	24,375,355	-	-	24,375,355
Staff Provident Fund	232,225.00	-	-	-	-	-	-	-	-	102,188	130,037	-	-	232,225
Staff Gratuity Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Workers Welfare Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Security Deposit	189,500.00	189,500.00	-	-	-	-	-	-	-	-	-	-	-	189,500
Sub-Total:	50,742,705.00	917,277.00	9,408,842.00	-	-	137,429.00	101,312.00	54,635.00	17,330.00	831,577.00	38,838,230.00	30,000.00	406,073.00	50,742,705.00
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bills Receivable	223,404.00	-	-	-	-	41	-	41,630	181,733	-	100,000	-	-	223,404
Bid Security	112,000.00	12,000.00	-	-	-	-	-	-	-	-	-	-	-	112,000
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Term Deposit	5,337,815.97	-	-	-	-	-	-	-	-	-	5,337,816	-	-	5,337,816
Other Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total:	5,673,219.97	12,000.00	-	-	-	41.00	-	41,630.00	181,733.00	-	5,437,815.97	-	-	5,673,219.97
Sub Grant Payment/ Refund	6,554,288.61	6,554,288.61	-	-	-	-	-	-	-	-	-	-	-	6,554,289
Total Capital Expenditure	236,767,575.58	27,484,459.61	9,877,142.00	-	-	401,570.00	266,312.00	519,713.00	279,113.00	5,070,502.00	188,694,626.97	850,000.00	2,574,137.00	236,767,575.58
Total Revenue & Capital EXPEN	312,693,633.03	30,713,279.74	25,643,555.66	-	-	2,972,571.60	1,077,286.17	3,104,283.10	2,411,999.79	15,016,473.73	200,881,955.73	3,110,226.20	25,759,423.31	312,693,633.03
Closing Balance	3,940,329.72	732,358.23	13,134.24	-	-	14,242.41	73,560.44	26,572.19	5,976.75	4,380.75	3,004,578.51	10,450.45	48,195.19	3,940,329.72
Petty Cash	43,634.00	3,634.00	-	-	-	-	-	-	-	-	-	-	40,000	43,634
Cash in hand	122,721.00	-	-	-	-	14,242	73,560	26,572	5,977	4,381	120,783	1,938	8,195	122,721
Cash at Bank	3,773,974.72	728,724.23	13,134.24	-	-	2,986,814.01	1,150,846.61	3,130,855.29	2,417,976.54	15,020,854.48	203,886,534.24	3,120,676.65	25,807,618.50	3,773,975
GRAND TOTAL	316,633,962.75	31,445,637.97	25,656,689.90	-	-	2,986,814.01	1,150,846.61	3,130,855.29	2,417,976.54	15,020,854.48	203,886,534.24	3,120,676.65	25,807,618.50	316,633,962.75

