PRIVATE & CONFIDENTIAL

নিরীক্ষা প্রতিবেদন
AUDITORS' REPORT
OF

Light House (Consolidated)

Auditors' Report & Financial Statements
for the year ended June 30, 2024

হোসেন চৌধূরী এন্ড কোং
HOSSAIN CHOWDHURY & CO.
CHARTERED ACCOUNTANTS

Principal Office : Bhuiya Centre, (4th Floor), 68 Dilkusha C/A, Dhaka-1000
Cell Phone : +880 1767984932, +880 1847090073, E-mail : mdtofazzel@gmail.com

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 2024 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 2024, 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.

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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.
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.

HOSSAIN CHOWDHURY & CO. Dhaka 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:

a) 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.
b) 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
c) 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.
d) The expenditure incurred was for the purposes of the Company's business.

Place: Dhaka
Date: 10 November,2024

Mohammad Tofazzel Hossain, FCA, CPA, CPFA
Enrollment No. 0982
Managing Partner
Hossain Chowdhury & Co.
Chartered Accountants
DVC: 2411100982AS143529

HOSSAIN CHOWDHURY & CO. Dhaka CHARTERED ACCOUNTANTS

Light House

Jahurul Nagar, Bogra

Consolidated Statement of Financial Position

As on June 30, 2024

Particulars	Note	Amount in TK. 30.06.2024	Amount in TK. 30.06.2023
ASSETS			
Non- Current Assets			
Property, Plant & Equipment	3.00	68,628,564	75,050,831
		68,628,564	**75,050,831**
Loan to Beneficiaries	4.00	66,521,688	60,019,297
		66,521,688	**60,019,297**
Current Assets			
Loans and Advances	5.00	38,384,332	42,793,240
Investment in (FDR)	6.00	4,550,500	4,253,922
Bid Security	7.00	2,547,608	2,599,070
Bill Receivable	8.00	-	658,176
Cash and Cash equivalents	9.00	3,588,155	3,940,330
		49,070,595	**54,244,738**
Total Assets		**184,220,847**	**189,314,865**
FUND AND LIABILITIES			
Capital & Reserve			
Surplus/Retained Earnings	18.00	99,319,492	99,155,188
		99,319,492	**99,155,188**
Long Term Liabilities			
Loan Account	19.00	54,988,254	64,215,919
		54,988,254	**64,215,919**
Current Liabilities			
Insurance	10.00	2,915,745	1,983,679
Group Savings	11.00	17,154,416	15,633,108
Staff Security from Staff	12.00	2,051,155	1,973,675
Provident Fund	13.00	624,037	613,785
Reserve for Loan Loss Provision	14.00	4,868,939	4,324,254
Account Payable	15.00	2,108,301	879,723
Tax & VAT Payables	16.00	190,508	535,534
Down Payment for Motor Cycle	17.00	-	-
Total Current Liabilities		**29,913,101**	**25,943,758**
Total Fund & Liabilities		**184,220,847**	**189,314,865**

The annexed notes form (1-19) an integral part of these financial statements

Deputy Director- Finance

Chief Executive

Signed as per our separate report of same date annexed.

Place : Dhaka
Date: 10 November, 2024

Mohammad Tofazzel Hossain, FCA, CPA, CPFA
ICAB Enrolment No. 982
Managing Partner
Hossain Chowdhury & Co.
Chartered Accountants
DVC: 2411100982AS143529

HOSSAIN CHOWDHURY & CO. Dhaka CHARTERED ACCOUNTANTS

LIGHT HOUSE

Jahurul Nagar, Bogra

Income and Expenditure Statments-Consolidated

For the year Period 30 June, 2024

A/C Code	Particulars	Amount (BDT) (July, 2023 to June, 2024)	Amount (BDT) (July, 2022 to June,2023)
	INCOME		
3101	Grants Account	54,388,921	64,675,969
4001	Overhead /Administrative cost received	-	-
4002	Office Rent	-	-
4003	Venue Rent	-	-
4004	Guest Room Rent	-	-
4005	Micro-bus Fare	-	-
4006	Multimedia Rent	-	-
4007	Bank Interest Account	307,526	221,049
4008	Service Charge (Micro Finance)	13,451,198	14,338,457
4009	Admission & Other fee	-	-
4009-01	Admission fee (Micro Finance & school)	443,305	599,640
4009-02	Registration fee	-	-
4009-03	Patient treatment Cost -URBAN- ADB Grants	13,541,585	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	-	-
4011	Books and forms (School)	17,625	31,674
4012	Lacal Relief/Donation	-	-
4012-01	Local Relief	-	-
4012-02	Local Donation (School & Others)	2,769,296	3,638,114
4012-03	Contribution	-	-
4013	Members' Subscription	4,800	-
4014	Facilitation/Training/ Consultancy Services	-	-
4015	Partial Cost from Projects	-	-
4016	Fund Cost	-	-
4017	Recruitment fee	-	-
4018	Misc. Income	-	-
	Sub-Total:Revenue Income	**84,924,257**	**94,277,454**

HOSSAIN CHOWDHURY & CO. ★ CHARTERED ACCOUNTANTS ★ Dhaka

A/C Code	Particulars	Amount (BDT) (July, 2023 to June, 2024)	Amount (BDT) (July,2022 to June,2023)
5000	**REVENUE EXPENDITURE**		
5001	Staff Salary & Benefits	45,855,896	34,357,252
5002	Travel	919,648	3,307,728
5003	Meeting (court yeard, Sensitization, group meeting & others	152,583	325,849
5004	Training & Workshop(Life Skill, Vollunteer Training)	178,502	45,389
5005	Other Direct Program cost(Field Level Staff Salary)	7,030,124	13,943,819
5006	Monitoring & Evaluation	36,205	409,485
5007	Utilities	2,664,981	1,918,252
5008	Office Supplies	1,203,122	1,242,622
5009	Clinical Support / Treatment Service	7,944,899	7,723,722
5010	Communication(Mobile, Internet, postage)	470,962	826,866
5011	Information, Education & Communication (IEC)	290,299	590,516
5012	**Administrative & Indirect Cost (Office Rent, Bank charge,Fuel, etc)**	-	
5012-01	Registration Fee	-	300
5012-02	Yearly Subscription	24,763	16,783
5012-03	Legal & Litigation costs	-	185,200
5012-04	Audit Fees	221,500	182,840
5012-05	Office Rent and taxes	141,429	1,408,613
5012-06	Bank Charge	375,905	349,404
5012-07	Interest Payment	3,180,691	3,362,993
5012-08	Interest on Member Savings	864,975	812,558
5012-09	Refreshment	99,499	76,099
5012-10	Vehicle fuel cost	676,046	580,636
5012-11	Vehicle maintenance Cost (oil, spares, legal)	73,097	229,870
5012-12	Insurance premium	-	2,594
5012-13	Advertisement cost	24,030	122,282
5012-14	Procurement/ Supply//Carrying Cost	-	490,623
5012-15	Interest payment on loan DBH	-	813,029
5012-16	Donation/ Relief	-	574,200
5012-17	Contribution to project	83,500	720,000

HOSSAIN CHOWDHURY & CO. Dhaka CHARTERED ACCOUNTANTS

A/C Code	Particulars	Amount (BDT) (July, 2023 to June, 2024)	Amount (BDT) (July,2022 to June,2023)
5012-18	Subscription (Misc)	-	24,000
5012-19	Income Tax paid	259,973	346,264
5012-20	VAT paid	12,000	173,427
5012-21	Micro Bus Fare	-	-
5012-22	Networking Subscription	-	-
5012-23	Overhead cost	112,213	537,140
5012-26	Miscellaneous Expenses	430,686	225,702
	Sub-Total:	**73,327,528**	**75,926,057**
2201	Sub-Grant Payments	4,182,094	6,554,289
	Total Expenditure	**77,509,622**	**82,480,346**
5909	Depreciation	6,705,646	9,185,346
	Loan Loss Provision on loan to beneficiary	544,685	1,898,381
	Excess of Income over Expenditure	164,304	713,380
	Grand Total	**84,924,257**	**94,277,454**

The annexed notes form (1-19) an integral part of these financial statements

Deputy Director- Finance

Chief Executive

Signed as per our separate report of same date annexed.

Place : Dhaka

Mohammad Tofazzel Hossain, FCA, CPA, CPFA
ICAB Enrolment No. 982
Managing Partner
Hossain Chowdhury & Co.
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DVC: 2411100982AS143529

HOSSAIN CHOWDHURY & CO. Dhaka CHARTERED ACCOUNTANTS

LIGHT HOUSE

Jahurul Nagar, Bogra

Receipts & Payments Accounts (Consolidated)

For the Period Ended 30 June, 2024

A/C Code	Particulars	Amount in 2023-24	Amount in 2022-23
2101-01	Petty Cash	43,634	138625
2101-02	Cash in hand	122,721	72,968
2101-03	Cash at Bank	3,773,975	10305340
		-	
	Opening Balance	**3,940,330**	**10516933**
4000	**Revenue Reeceipts**		
4001	Overhead /Administrative cost received	-	
4002	Office Rent	-	
4003	Venue Rent	-	
4004	Guest Room Rent	-	
4005	Micro-bus Fare	-	
4006	Multimedia Rent	-	
4007	Bank Interest Received	307,526	221,049
4008	Service Charge	13,451,198	14,338,457
4009	**Admission & Other fee**	-	
4009-01	Admission fee	443,305	599,640
4009-02	Registration fee	-	
4009-03	Patient treatment Cost	13,541,585	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	-	
4011	Sales proceed book and forms	17,625	31,674
4012	**Relief/Donation**	-	
4012-01	Relief	-	
4012-02	Donation	2,769,296	3,638,114
4012-03	Contribution	-	
4013	Members' Subscription	4,800	
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	-	

HOSSAIN CHOWDHURY & CO. Dhaka

4018	Misc. Income	-	
	Sub-Total:	**30,535,335**	**29,601,484**
3100	**Long Term Capital Receipts**		
3101	**Grants from Donor**		
3101-01	Grants received in cash	54,388,921	64,675,969
3101-02	Grants Received In Kinds	-	
	Sub-Total:	**54,388,921**	**64,675,969**
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	8,852,121	25,000,000
3102-05	Loan from other sources	23,816,441	15,877,111
3102-06	Loan from LH head office	1,070,000	7,453,000
	Sub-Total:	**33,738,562**	**48,330,111**
2000	**LOAN TO BENEFICIARIES**		
2000-01	Group Loan	98,465,609	102242914
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:	**98,465,609**	**102,242,914**
3200	**Short Term Capital Receipts**		
3201	Accounts/Bills Payable	13,366,623	10,687,153
3202	Accrued Expenses	-	
3203	Withholding Tax	364,220	713,215
3204	Withholding VAT	217,330	436,233
3205	Group Savings	12,769,268	14,039,853
3206	Insurance for Group Loan	1,049,680	1,100,410
3207	Fund Account (Interproject)	-	24,375,355
3208	Staff Provident Fund	191,711	275,778
3209	Staff Gratuity Fund	-	
3210	Workers Welfare Fund	-	
3211	Security Deposit	220,000	148,020
	Sub-Total:	**28,178,832**	**51,776,017**
2102	**Advance Account**		
2102-01	Advance for Project Activities	505,224	1,456,868
2102-02	Advance to Vendor	337,879	
2102-03	Advance against Salary	-	
2102-04	Advance to Landlord/House owner	42,500	219,200
2102-05	Employee Advances	534,723	3,871,859
	Sub-Total:	**1,420,326**	**5,547,927**

HOSSAIN CHOWDHURY & CO. Dhaka CHARTERED ACCOUNTANTS

2103	Loan Account (Assets)		
2103-01	Loan to projects	6,661,288	150,000
2103-02	Loan to staff	-	
2103-03	Motor Cycle Loan	-	
2103-04	Fund to Branch	-	
	Sub-Total:	**6,661,288**	**150,000**
2104	Bills Receivable	658,176	42,608
2105	Bid Security	100,000	
2106	**Investments**	-	
2106-01	Fixed Term Deposit	528,422	3,750,000
2106-02	Other Investment	-	
	Sub-Total:	**1,286,598**	**3,792,608**
	Total Capital Receipts	**224,140,136**	**276,515,546**
	Total Revenue & Capital Receipts	**258,615,801**	**316,633,962.75**
5000	**REVENUE EXPENDITURE**		
5001	**Staff Salary & Benefits**		
5001-01	Salary of Staff	42,825,469	33,576,761
5001-02	Honorarium	-	
5001-03	Festival Bonus	3,030,427	698,235
5001-04	Frienge Benefit	-	82,256
5001-05	Consultancy fees (STO)	-	
	Sub-Total:	**45,855,896**	**34,357,252**
5002	**Travel**		
5002-01	Local Conveyance	480,307	1,668,765
5002-02	Local Travel	439,341	1638963
5002-03	International Travel	-	
	Sub-Total:	**919,648**	**3,307,728**
5003	**Meeting Expenses**		
5003-01	Advocacy meeting	-	
5003-02	**Awareness raising meeting**	-	
5003-02.01	Awareness raising meeting	7,982	180,519
5003-02.02	Sensitization Meeting	-	
5003-02.03	Courtyard meeting	-	
5003-02.04	Group Education Meeting	-	
5003-02.05	Meeting with CBO	-	
5003-02.06	Meeting with Stake holder	-	
5003-02.07	Annual Gathering with Stake holder	-	
5003-02.08	Public Hearing Meeting	-	
5003-02.09	Facilitate Legal Information	-	
5003-03	Experience Sharing Meeting	-	
5003-04	Project Facilitating Team (PFT) Meeting	-	
5003-05	**Project Launching /familiarization meeting**	-	
5003-05.01	Project Launching meeting	-	56,533
5003-05.02	Project orientation meeting	-	
5003-06	**Project Coordination Meeting**	-	
5003-06.01	Monthly Coordination Meeting	53,618	78,066

HOSSAIN CHOWDHURY & CO. CHARTERED ACCOUNTANTS Dhaka

5003-06.02	Quarterly Coordination Meeting	17,856	
5003-07	G.C. & E.C. meeting	73,127	10,731
5003-08	Senior Management meeting	-	
	Sub-Total:	**152,583**	**325,849**
5004	**Training & Workshop**		
5004-01	Basic Training/orientation for Staff	18,115	35,800
5004-02	Capacity Building training	160,387	2,840
5004-03	Vocational Training	-	
5004-04	**Training to Community people/Stakeholders**	-	
5004-04.01	TOT for Master Trainer	-	
5004-04.02	Life Skilled Training	-	
5004-04.03	Training for Voluteer	-	6,749
5004-04.04	Any other training for Stakeholders	-	
5004-05	Refreshers training	-	
5004-06	Workshop/Seminar	-	
5004-07	Other Training	-	
	Sub-Total:	**178,502**	**45,389**
5005	**Other Direct Program cost**		
5005-01	Salary of field Staff	6,706,108	9,916.744
5005-02	**Legal Aid support cost**	-	
5005-02.01	Legal AID Clinic	-	967,199
5005-02.02	Cost for Referal to Legal AID Committee	-	
5005-03	**Activate legal Aid Committee**	-	
5005-03.01	Coordination Meeting with Legal Aid Committee	17,620	2,400
5005-03.02	Monthly DLAC Meeting	-	169,999
5005-03.03	Monthly UZLAC Meeting	-	49,349
5005-03.04	Monthly UPLAC Meeting	-	242,853
5005-03.05	Logistic Support for Legal AID Committee	-	246,925
5005-04	**Awareness building**	-	
5005-04.01	Cultural events	127,609	316,720
5005-04.02	Day observation	166,352	496,011
5005-04.03	Debate, Quize competition	12,435	1,535,619
5005-04.04	Sports competition, Art competition	-	
	Sub-Total:	**7,030,124**	**13,943,819**
5006	**Monitoring & Evaluation**		
5006-01	Action Research	-	
5006-02	Survey / Investigation Studies	-	226,500
5006-03	Developing M&E Tools	-	
5006-04	Monitoring Visit cost	36,205	182,985
	Sub-Total:	**36,205**	**409,485**
5007	**Utilities**		
5007-01	Water bill for office	50,209	21,777
5007-02	Gas bill for office	5,760	8,070
5007-03	Electricity bill for office	877,435	757,350
5007-04	Repair & maintenance	1,221,495	604,216
5007-05	Renovation Cost	156,160	37,712

HOSSAIN CHOWDHURY & CO. Dhaka CHARTERED ACCOUNTANTS

5007-06	IT Repair & maintenance	8,093	26,422
5007-07	Cable line Rent	-	154,926
5007-08	Cleaning Materials	41,779	59,680
5007-09	Others utilities	304,050	248,099
	Sub-Total:	**2,664,981**	**1,918,252**
5008	**Office Supplies**		
5008-01	Office Stationery	378,321	463,534
5008-02	Photocopy & Printing	708,827	728,869
5008-03	Printer cartridge & tonner	115,974	50,219
	Sub-Total:	**1,203,122**	**1,242,622**
5009	**Clinical Support/Equipment**		
5009-01	Clinical Materials	1,955,766	2,981,505
5009-02	Clinical Services	-	189,740
5009-03	Patient food bill	212,108	100,006
5009-04	Pharmaceutical Product/Medicine	2,864,067	2,007,261
5009-05	VCT Services	-	327,659
5009-06	Referal Cost	-	113,266
5009-07	Treatment cost	2,912,958	2,004,285
	Sub-Total:	**7,944,899**	**7,723,722**
5010	**Communication**		
5010-01	Telephone & Mobile bill	237,458	595,915
5010-02	Internet, E-mail & Fax bill	221,719	174,851
5010-03	Web Site develop/ Fee	-	
5010-04	Postage, Courier, Percel etc.	11,785	56,100
	Sub-Total:	**470,962**	**826,866**
5011	**Information, Education &Communication (IEC)**		
5011-01	Annual Report	24,948	38,720
5011-02	News letter	-	
5011-03	Dairy/Calendar	-	17,400
5011-04	Develop & Print Training Module	-	
5011-05	**Develop & Print IEC Materials**	-	
5011-05.01	brochure,	-	134,108
5011-05.02	Leaflet	34,500	46,525
5011-05.03	Poster	23,528	78,550
5011-05.04	Sticker	12,500	28,166
5011-05.05	Advocacy materials	21,842	110,748
5011-06	Office Bag	1,400	
5011-07	Umbrella	-	
5011-08	Bill Board	-	
5011-09	Message board	-	
5011-10	Sign Board	90,980	25,954
5011-11	Banner	8,756	7,271
5011-12	**Resource Center**	-	
5011-12.01	Newspaper	13,840	14,742
5011-12.02	Magazine	-	
5011-12.03	Books	-	
5011-12.04	Electronic Materials	-	

Hossain Chowdhury & Co. Dhaka Chartered Accountants

5011-13	Media Coverage	15,110	9,198
5011-14	Documentation & Reporting	-	30,000
5011-15	Media Communication /campaigning	42,895	49,134
	Sub-Total:	**290,299**	**590,516**
5012	**Administrative & Indirect Cost**		
5012-01	Registration Fee	-	300
5012-02	Yearly Subscription	24,763	16,783
5012-03	Legal & Litigation costs	-	185,200
5012-04	Audit Fees	221,500	182,840
5012-05	Office Rent and taxes	141,429	1,408,613
5012-06	Bank Charge	375,905	349,404
5012-07	Interest Payment	3,180,691	3,362,933
5012-08	Interest on Member Savings	864,975	812,558
5012-09	Refreshment	99,499	76,099
5012-10	Vehicle fuel cost	676,046	580,636
5012-11	Vehicle maintenance Cost (oil, spares, legal)	73,097	229,870
5012-12	Insurance premium	-	2,594
5012-13	Advertisement cost	24,030	122,282
5012-14	Procurement/ Supply//Carrying Cost	-	490,623
5012-15	Interest payment on loan DBH	-	813,029
5012-16	Donation/ Relief	-	574,200
5012-17	Contribution to project	83,500	720,000
5012-18	Subscription (Misc)	-	24,000
5012-19	Income Tax paid	259,973	346,264
5012-20	VAT paid	12,000	173,427
5012-21	Micro Bus Fare	-	
5012-22	Networking Subscription	-	
5012-23	Overhead cost	112,213	537,140
5012-24	Provision for bad debt expenses	-	
5012-25	Depreciation cost	-	
5012-26	Miscellaneous Expenses	430,686	225702
	Sub-Total:	**6,580,307**	**11,234,557**
	Total Revenue Expenditure	**73,327,528**	**75,926,057**
1000	**CAPITAL EXPENDITURE**		
1010	**Real States**		
1011	Land	-	
1012	Building	-	
1013	Apartment	-	
	Sub-Total:	**-**	
1100	**Furniture & Fixture**		
1101	**Chair**	-	
1101-01	Chair with arms	-	
1101-02	Chair without arms	-	
1101-03	Visitor Chair	-	
1101-04	Plastic Chair	8,600	

HOSSAIN CHOWDHURY & CO. Dhaka CHARTERED ACCOUNTANTS

1102	**Table**	-	
1102-01	Full Secretariat Table	-	
1102-02	Half Secretariat Table	23,700	25844
1102-03	Cnference Table	-	
1102-04	Computer Table	-	
1102-05	Wooden Table	-	
1103	Sofa Set	-	
1104	Dressing Table	-	
1105	Book Shelf	-	10000
1106	Steel & wooden Almirah	-	25000
1107	Rack	-	2220
1108	File Cabinet	28,380	25000
1109	Wooden Bench	-	
1110	Ceiling/Wall Fan	1,333	
1111	Display/White Board/Board Stand	-	
	Sub-Total:	**62,013**	**88,064**
1200	**IT Equipment**		
1201	Computer	-	
1202	Laptop	-	
1203	Printer	-	
1204	Photocopier	-	165000
1205	UPS	-	
1206	Camera	-	
1206-01	Digital Camera	-	
1206-02	CC Camera	-	
1207	IT software	-	
1207-01	Accounting Software	-	
1208	Internet Modem	-	
1209	IPS	-	
1210	Multimedia	-	
1211	Scanner	-	
1212	Television	-	
1213	Fax Machine	-	
	Sub-Total:	-	**165,000**
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	-	
	Sub-Total:	-	
1400	**Clinical Setup/equipment**		

HOSSAIN CHOWDHURY & CO. Dhaka CHARTERED ACCOUNTANTS

1401	Patient Bed	21,178	
1402	Trolley		
1403	Carpet Mat	-	
1404	Tray	-	
1405	Foot Step	-	
1406	Weight Machine	-	
1407	OT Table	-	
1408	OT Light	-	
1409	Autoclave	-	
1410	Incinerator	-	
1411	Oxygen Cylinder	-	
1412	Mobile Basin	-	
1413		-	
1414		-	
1415		-	
1416	Medicine Rack	-	
1417	Other clinical materials	200,188	
	Sub-Total:	**221,366**	
1500	**Vehicle**		
1501	Car Microbus 4W drive	-	
1502	Motor Cycle 2W drive	-	
1503	Bi- Cycle 2W drive	-	
	Sub-Total:	-	
2000	**LOAN TO BENEFICIARIES**		
2000-01	Group Loan	104,968,000	110,041,000
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:	**104,968,000**	**110,041,000**
2102	**Advance Account**		
2102-01	Advance for Project Activities	555,824	1755848
2102-02	Advance to Vendor	-	
2102-03	Advance against Salary	-	
2102-04	Advance to Landlord/House owner	-	152500
2102-05	Employee Advances	2,182,647	3933189
	Sub-Total:	**2,738,471**	**5,841,537**
2103	**Loan Account (Assets)**		
2103-01	Loan to projects	934,235	900,000
2103-02	Loan to staff	-	
2103-03	Motor Cycle Loan	-	
2103-04	Fund to Branch	-	
	Sub-Total:	**934,235**	**900,000**

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	20,116,962	14,578,113
3102-05	Loan from other sources	6,869,943	33,170,391
3102-06	Loan from LH head office	15,979,322	9,013,257
	Sub-Total:	**42,966,227**	**56,761,761**
3200	**Short Term Liabilities**		
3201	Accounts/Bills Payable	12,138,045	11436909
3202	Accrued Expenses	-	
3203	Withholding Tax	693,024	588876
3204	Withholding VAT	233,552	279807
3205	Group Savings	11,247,960	11884165
3206	Insurance for Group Loan	117,614	1755868
3207	Fund Account (Interproject)	-	24,375,355
3208	Staff Provident Fund	181,459	232225
3209	Staff Gratuity Fund	-	
3210	Workers Welfare Fund	-	
3211	Security Deposit	142,520	189500
	Sub-Total:	**24,754,174**	**50,742,705**
2104	Bills Receivable	-	223404
2105	Bid Security	48,538	112000
2106	**Investments**	-	
2106-01	Fixed Term Deposit	825,000	5,337,816
2106-02	Other Investment	-	
	Sub-Total:	**873,538**	**5,673,220.0**
	Sub Grant Payment/ Refund	4,182,094	6,554,289
	Total Capital Expenditure	**181,700,118**	**236,767,576**
	Total Revenue & Capital EXPENDITURE	**255,027,646**	**312,693,633**
	Closing Balance	**3,588,154.93**	**3,940,329.72**
2101-01	Petty Cash	48,634	43634
2101-02	Cash in hand	210,007	122721
2101-03	Cash at Bank	3,329,514	3773974.72
	GRAND TOTAL	**258,615,801**	**316,633,962.75**

Deputy Director- Finance
Light House

Chief Executive
Light House

HOSSAIN CHOWDHURY & CO. Dhaka

Light House

Jahurul Nagar, Bogra

Consolidated Statement of Cash Flows

As on 30 June, 2024

Particulars	Notes	Amount in Tk.	
		2023-2024	2022-2023
A. Cash flow from operating activities:			
Excess of Income Over Expenditure		164,304	713,380
Depreciation		6,705,646	9,185,346
Depreciation Adjustment Disposal for the year		-	
Adjustments to reconcile changes in net assets to net cash provided by operating activities:			
Loan to Beneficiaries		(6,502,391)	(7,798,086)
Loans and Advances		4,408,908	(1,043,610)
Investment in (FDR)		(296,578)	(1,587,816)
Bid Security		51,462	(112,000)
Bill Receivable		658,176	(180,796)
Insurance		932,066	(655,458)
Group Savings		1,521,308	2,155,688
Staff Security		77,480	(41,480)
Provident Fund		10,252	43,553
Reserve for Loan Loss Provision		544,685	1,898,381
Account Payable		1,228,578	(749,756)
Tax & VAT Payables		(345,026)	280,765
Down Payment for Motor Cycle		-	-
Net cash flows from operating activities		**9,158,869**	**2,108,112**
B. Cash flow from investing activities:			
Proceed from Property, Plant & Equipment		(283,379)	(253,064)
Disposed of Property, Plant & Equipment			0
Net cash used in investing activities		**(283,379)**	**(253,064)**
C. Cash flow from financing activities:			
Long Term Loan		(9,227,665)	(8,431,650)
Net cash used in financing activities		**(9,227,665)**	**(8,431,650)**
Net increase/(decrease) in cash (A+B+C)		**(352,175)**	**(6,576,602)**
Opening cash and cash equivalents		3,940,329.72	10,516,932
Closing Cash and cash equivalents		**3,588,155**	**3,940,330**

Deputy Director- Finance
Light House

Chief Executive
Light House

HOSSAIN CHOWDHURY & CO. CHARTERED ACCOUNTANTS Dhaka

		Amount in Taka	
		2023-2024	30.06.2023
3.00	**Fixed Assets Tk.**		
	Balance as on July 01, 2023	130,038,411	129,785,347
	Add: Acquisition during the year	283,379	253,064
		130,321,790	130,038,411
	Less: Sold/Disposed during the year	-	-
	i) Total Cost Value	**130,321,790**	**130,038,411**
	Accumulated depreciation as on July 01, 2023	54,987,580	45,802,234
	Add: Depreciation during the year	6,705,646	9,185,346
		61,693,226	**54,987,580**
	Less: Adjustment during the year	-	-
	Less: Motor Cycle/Vehicle transfer aginist down payment		
	ii) Accumulated depreciation as on 30.06.2024	**61,693,226**	**54,987,580**
	Written down Value (i-ii)	**68,628,564**	**75,050,831**
4.00	Loan to Beneficiaries **66,521,688**		
	i) Group Loan		
	Opening Balance	60,019,297	52,221,211
	Add: Disbursed during this year	104,968,000	110,041,000
		164,987,297	**162,262,211**
	Less: Realized during this year	(98,465,609)	(102,242,914)
	Less: Adjustment during this year		
		66,521,688	**60,019,297**
	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, 2023	-	-
	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)	**66,521,688**	**60,019,297**

HOSSAIN CHOWDHURY & CO. Dhaka

5.00 Loan & Advances Tk.	**38,384,332**		
i) Advance			
Balance as on July 01, 2023		(7,489,355)	(7,849,665)
Add: Disbursed during the Year		2,738,471	5,689,037
		(4,750,884)	(2,160,628)
Less: Realized during the year		(1,377,826)	(5,328,727)
		(6,128,710)	(7,489,355)
Adjustment			
		(6,128,710)	**(7,489,355)**
ii) Loan			
Opening Balance		40,917,890	40,167,890
Add: Disbursed during the Year		934,235	900,000
		41,852,125	**41,067,890**
Less: Realized during the year		(6,661,288)	(150,000)
		35,190,837	40,917,890
		35,190,837	**40,917,890**
iii) House Rent Advance			
Opening Balance		9,364,705	9,431,405
Add: Disburse during the year		-	152,500
		9,364,705	**9,583,905**
Less: Realized during the year		(42,500)	(219,200)
		9,322,205	9,364,705
		9,322,205	**9,364,705**
Total (i+ ii +iii)		**38,384,332**	**42,793,240**
6.00 Investment	**4,550,500**		
Opening Balance		4,253,922	2,666,106
Add: Investment made during the year		825,000	5,337,816
		5,078,922	8,003,922
Less: Incashed during the year		(528,422)	(3,750,000)
		4,550,500	4,253,922
Less: Adjust during the year			
		4,550,500	**4,253,922**
7.00 Bid Security	**2,547,608**		
Opening Balance		2,599,070	2,487,070
Add: Received during the year (increased)		48,538	112,000
Total		2,647,608	2,599,070
Less: In cash during the year		(100,000)	-
Total		**2,547,608**	**2,599,070**
8.00 Bill Receivable	-		
Opening Balance		658,176	477,380
Add: Received during the year		-	223,404
Total		658,176	700,784
Less: In cash during the year		(658,176)	(42,608)
Total		-	**658,176**

9.00 Cash & Bank Balances Tk. 3,588,155

	Name of the Project	Petty Cash	Cash in Hand	Cash at Bank	2023-2024	30.06.2023
1.00	Head Office	3,634	-	**249,693**	253,327	732,358
2.00	Prioritized HIV Prevention Services for Key Population (MSM, MSW & Hijra) in Bangladesh	-	-	-	-	13,134
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
5.00	Promoting Peace and Justice (PPJ) project, Bogura	-	-	-	-	14,242
6.00	Essential Health Service Program for Garments Workers (RMG)	-	-	-	-	-
7.00	GRS Piloting program	-	6,010	14,125	20,135	-
8.00	WOMEN LED GENDER SENSITIVE COVID-19 RESPONSE PROJECT	-	-	-	-	6,881
9.00	Ensure SRH Services Project Cox's Bazar	-	-	-	-	-
10.00	Responsive Local Govt. Units for Marginalized People (Responsive)	-	-	1,179	1,179	-
11.00	COVID-19 Advocacy & Response Programme (CARP) Project	-	-	-	-	-
12.00	Promoting Peace and Justice (PPJ) project, Meherpur	-	-	-	-	26,572
13.00	Micro Credit Program	-	-	-	-	-
14.00	Micro Finance Program	-	199,738	2,310,513	2,510,251	3,004,579
15.00	Response for most Venerable women, girls, children Project	-	-	-	-	-
16.00	Treatment, Research & Rehabilition Center for Drug User	-	-	-	-	-
17.00	Light House School of Learning and diversity	-	4,259	13,969	18,228	10,450
18.00	Sanitation Program			-	-	-
19.00	Promoting Peace and Justice (PPJ) project, Tangail	-	-	-	-	5,977
20.00	Light House Clinic	-	-	-	-	-
21.00	Flood Affected House holds In Puresuit of Sustainable Livelihoods			-	-	-
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	45,000	-	734,393	779,393	48,195
26.00	Prioritized HIV Prevention Services for Key Population - FSW- NFM-03	-	-	-	-	-
27.00	Sukhijibon Project Funded by Pathfinder	-	-	5,641	5,641	4,381
	Total	**48,634**	**210,007**	**3,329,514**	**3,588,155**	**3,940,330**

Dhaka

10.00	**Insurance Tk.**	**2,915,745**		
	Opening Balance		1,983,679	2,639,137
	Add: Received during the year		1,049,680	1,100,410
			3,033,359	3,739,547
	Less: Refunded during the year		(117,614)	(1,755,868)
	Total		**2,915,745**	**1,983,679**
11.00	**Group Savings TK.**	**17,154,416**		
	Opening Balance		15,633,108	13,477,420
	Add: Received during the year		12,769,268	14,039,853
			28,402,376	27,517,273
	Less: Refunded During the Year		(11,247,960)	(11,884,165)
	Total		**17,154,416**	**15,633,108**
12.00	**Security Deposit of Staff Tk.**	**2,051,155**		
	Opening Balance		1,973,675	2,015,155
	Add: Received during the year		220,000	148,020
			2,193,675	2,163,175
	Less: Refunded during the year		(142,520)	(189,500)
	Total		**2,051,155**	**1,973,675**
13.00	**(i) Provident Fund Tk.**	**624,037**		
	Opening Balance		613,785	570,232
	Add: Received during the year		191,711	275,778
			805,496	846,010
	Less: Refunded during the year		(181,459)	(232,225)
			624,037	613,785
	Add: Adjust during the year			-
	Sub Total		**624,037**	**613,785**
14.00	**14.1 Reserve for Bad & Doubtful Loan Tk.MFP**	**4,868,939**		
	Opening Balance		4,324,254	2,425,873
	Add: Provision made during the year		544,685	1,898,381
			4,868,939	4,324,254
	Less: Adjustment during the year		-	-
	Total		**4,868,939**	**4,324,254**
	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)		**4,868,939**	**4,324,254**
15.00	**Account payables/Accrued Exp. Tk.**	**2,108,301**		
	Opening Balance		879,723	1,629,479
	Add: Received during the year		13,366,623	10,687,153
			14,246,346	12,316,632
	Less: Refunded during the year		(12,138,045)	(11,436,909)
	Total		**2,108,301**	**879,723**

HOSSAIN CHOWDHURY & CO. Dhaka CHARTERED ACCOUNTANTS

16.00	**Tax & Vat payables Tk.**	**190,508**		
	Opening Balance		535,534	254,769
	Add: Received during the year		581,550	1,149,448
			1,117,084	1,404,217
	Less: Refunded during the year		(926,576)	(868,683)
	Total		**190,508**	535,534
17.00	**Down Payment for Motor Cycle**	-		
	Opening Balance		-	-
	Add: Received during the year			
			-	-
	Less: Adjustment during the year		-	-
	Total		-	-
18.00	**Retained Surplus Tk.**	**99,319,492**		
	Opening Balance		99,155,188	98,441,806
	Add: Excess of Income over Expenditure		164,303.81	713,381.63
	Add: Adjustment for Difference Amount		-	
	Less: Adjustment for Difference Amount			
	Total		**99,319,492**	**99,155,188**
19.00	**Loan Account**	**54,988,254**		
19.01	**Loan from others**			
	Opening Balance		27,531,297	34,402,690
	Add: Received during the year		33,738,562	40,877,111
			61,269,859	75,279,801
	Less: Refunded during the year		(26,986,905)	(47,748,504)
			34,282,954	27,531,297
	Adjust during the year			
			34,282,954	**27,531,297**
19.02	**Inter Project Loan**			
	Opening Balance		36,684,622	38,244,879
	Add: Received during the year		-	7,453,000
			36,684,622	45,697,879
	Less: Refunded during the year		(15,979,322)	(9,013,257)
	Adjust during the year		**20,705,300**	**36,684,622**
	Total (19.01+19.02)		**54,988,254**	**64,215,919**

HOSSAIN CHOWDHURY & CO. Dhaka CHARTERED ACCOUNTANTS

Light House

Jahurul Nagor ,Bogra

Schedule of Fixed Assets

As on June 30, 2024

Annexure-A

Sl. #	Particulars	Cost				Depreciation					Written down value as on 30.06.2024
		Balance as on 01.07.2023	Addition during the year	Sold/ Adjusted	Total as on 30.06.2024	Rate	Balance as on 01.07.2023	Charged during the year	Adjusted	Total as on 30.06.2024	
1	Land	12,277,300	-	-	12,277,300	-	-	-		-	12,277,300
2	Building	17,319,649	-	-	17,319,649	2.5%	3,993,883	432,991		4,426,874	12,892,775
3	Apartment	45,346,762	-		45,346,762	2.5%	7,663,403	1,133,669		8,797,072	36,549,690
4	Furniture & Fixture	18,992,924	62,013		19,054,937	10%	11,389,141	1,905,494		13,294,635	5,760,302
5	Office Equipment	10,347,921	-		10,347,921	20%	10,347,921	-		10,347,921	0
6	Clinical Equipment	9,663,175	221,366		9,884,541	20%	8,289,054	1,595,487.20		9,884,541	(0)
7	Motor Cycle/Vehicle	991,796	-	-	991,796	20%	991,796	-		991,796	-
8	Computer/IT Equip.	10,097,128	-		10,097,128	20%	7,310,626	1,638,004.60		8,948,631	1,148,497
9	Genarel Equipment Electric Motor	59,493	-		59,493	20%	59,493	-		59,493	(0)
10	Micro-bus / Car	4,942,263	-	-	4,942,263	20%	4,942,263	-	-	4,942,263	0
	Total	**130,038,411**	**283,379**	-	**130,321,790**		**54,987,580**	**6,705,646**	-	**61,693,226**	**68,628,564**

Hossain Chowdhury & Co. Chartered Accountants Dhaka

LIGHT HOUSE
Jahurul Nagar, Bogra
Receipts & Payments Accounts
For the Period ended June 30, 2024

Consolidated Accounts of All Projects

A/C Code	Particulars	Total 2023-24	Head Office	FR MSM	ASF (Acid Program)	PPJ, Bog	Nagar Hospital	UNWOMEN	FK Norway	VWB Program	PPJ Meherpur	PPJ Tangail	Sukhijibon	MFP	School	UPHCSDP	TOTAL
2101-01	Petty Cash	43,634	3,634.00	-	-	-	-	-	-	-	-	-	-	-	-	40,000	43,634
2101-02	Cash in hand	122,721	-	-	-	-	-	-	-	-	-	-	-	120,783	1,938	-	122,721
2101-03	Cash at Bank	3,773,975	728,724.23	13,134.24	-	14,242	-	6,881	73,560	-	26,572	5,977	4,381	2,883,796	8,512	8,195	3,773,975
	Opening Balance	**3,940,330**	732,358.23	13,134.24	-	14,242	-	6,881	73,560	-	26,572	5,977	4,381	3,004,578.51	10,450	48,195	3,940,330
4000	**Revenue Reeceipts**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4001	Overhead /Administrative cost received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4002	Office Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003	Venue Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4004	Guest Room Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4005	Micro-bus Fare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4006	Multimedia Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4007	Bank Interest Received	307,526.02	3,651.24	4,188.14	-	1,978	1,987	-	1,144	73	2,069	-	7,231	273,414	634	11,156	307,526
4008	Service Charge	13,451,198.00	-	-	-	-	-	-	-	-	-	-	-	13,451,198	-	-	13,451,198
4009	**Admission & Other fee**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009-01	Admission fee	443,305.00	24,350.00	-	-	-	20,000	-	-	-	-	-	-	6,890	392,065	-	443,305
4009-02	Registration fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009-03	Patient treatment Cost	13,541,585.00	-	-	-	-	36,635	-	-	-	-	-	-	-	-	13,504,950	13,541,585
4009-04	Food bill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009-05	Bed Charge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009-06	Monthly tuition fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009-07	Yearly Session fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4010	Sales proceed - Fixed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4011	Sales proceed book and forms	17,625.00	-	-	-	-	-	-	-	-	-	-	-	17,625	-	-	17,625
4012	**Relief/Donation**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4012-01	Relief	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4012-02	Donation	2,769,296.39	106,000.00	-	-	-	1,264,696	-	-	-	-	-	-	-	1,398,600	-	2,769,296
4012-03	Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4013	Members' Subscription	4,800.00	4,800.00	-	-	-	-	-	-	-	-	-	-	-	-	-	4,800
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	Fund Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4017	Recruitment fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4018	Misc. Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	**30,535,335.41**	**138,801.24**	**4,188.14**	-	**1,978.26**	**1,323,318.60**	-	**1,144.05**	**73.33**	**2,069.36**	-	**7,230.72**	**13,749,127.05**	**1,791,298.61**	**13,516,106.15**	**30,535,335.41**
3100	**Long Term Capital Receipts**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3101	**Grants from Donor**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3101-01	Grants received in cash	54,388,921.22	3,853,783.38	4,815,434.90	639,076.00	1,639,743	-	-	-	-	583,682	-	11,571,114	-	-	31,286,088	54,388,921
3101-02	Grants Received in Kinds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	**54,388,921.22**	**3,853,783.38**	**4,815,434.90**	**639,076.00**	**1,639,743.13**	-	-			**583,681.81**	-	**11,571,114.00**	-	-	**31,286,088.00**	**54,388,921.22**
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	8,852,121.09	-	-	-	-	-	-	-	-	-	-	-	8,852,121	-	-	8,852,121
3102-05	Loan from other sources	23,816,441.09	7,772,741.09	-	-	5,000	-	-	-	388,700	-	-	-	15,000,000	650,000	-	23,816,441
3102-06	Loan from LH head office	1,070,000.00	-	-	-	-	-	-	-	-	-	-	490,000	580,000	-	-	1,070,000
	Sub-Total:	**33,738,562.18**	**7,772,741.09**	-	-	**5,000.00**	-	-	-	**388,700.00**	-	-	**490,000.00**	**24,432,121.09**	**650,000.00**	-	**33,738,562.18**
2000	**LOAN TO BENEFICIARIES**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2000-01	Group Loan	98,465,609.00	-	-	-	-	-	-	-	-	-	-	-	98,465,609	-	-	98,465,609
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:	**98,465,609.00**	-	-	-	-	-	-	-	-	-	-	-	**98,465,609.00**	-	-	**98,465,609.00**
3200	**Short Term Capital Receipts**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3201	Accounts/Bills Payable	13,366,623.00	-	-	-	-	-	-	-	-	-	-	487,198	-	-	12,879,425	13,366,623
3202	Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3203	Withholding Tax	364,220.00	-	-	-	-	-	-	-	-	-	-	-	27,016	2,400	334,804	364,220
3204	Withholding VAT	217,330.00	-	-	-	-	-	-	-	-	-	-	-	2,000	-	215,330	217,330
3205	Group Savings	12,769,268.00	-	-	-	-	-	-	-	-	-	-	-	12,769,268	-	-	12,769,268
3206	Insurance for Group Loan	1,049,680.00	-	-	-	-	-	-	-	-	-	-	-	1,049,680	-	-	1,049,680
3207	Fund Account (Interproject)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3208	Staff Provident Fund	191,711.00	-	-	-	-	-	-	-	-	-	-	-	191,711	-	-	191,711
3209	Staff Gratuity Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3210	Workers Welfare Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3211	Security Deposit	220,000.00	220,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	220,000
	Sub-Total:	**28,178,832.00**	**220,000.00**	-	-	-	-	-	-	-	-	-	**487,198.00**	**14,039,675.00**	**2,400.00**	**13,429,559.00**	**28,178,832.00**
2102	**Advance Account**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2102-01	Advance for Project Activities	505,224.00	-	-	-	-	-	-	-	-	-	-	505,224	-	-	-	505,224
2102-02	Advance to Vendor	337,879.00	-	-	-	-	-	-	-	-	-	-	-	337,879	-	-	337,879
2102-03	Advance against Salary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2102-04	Advance to Landlord/House owner	42,500.00	-	-	-	-	-	-	-	-	-	-	-	42,500	-	-	42,500
2102-05	Employee Advances	534,723.00	-	-	-	-	-	-	-	-	-	-	-	534,723	-	-	534,723
	Sub-Total:	**1,420,326.00**	-	-	-	-	-	-	-	-	-	-	**505,224.00**	**915,102.00**	-	-	**1,420,326.00**
2103	**Loan Account (Assets)**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2103-01	Loan to projects	6,661,288.00	411,288.00	-	-	-	-	-	-	-	250,000	-	-	-	-	6,000,000	6,661,288
2103-02	Loan to staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2103-03	Motor Cycle Loan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2103-04	Fund to Branch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	**6,661,288.00**	**411,288.00**	-	-	-	-	-	-	-	**250,000.00**	-	-	-	-	**6,000,000.00**	**6,661,288.00**
2104	Bills Receivable	658,176.00	1,486.00	-	-	-	-	-	-	-	-	-	656,690	-	-	-	658,176
2105	Bid Security	100,000.00	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	100,000
2106	**Investments**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2106-01	Fixed Term Deposit	528,421.54	-	-	-	-	-	-	-	-	-	-	-	528,422	-	-	528,422
2106-02	Other Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	**1,286,597.54**	**1,486.00**	-	-	-	-	-	-	-	-	-	**656,690.00**	**628,421.54**	-	-	**1,286,597.54**
	Total Capital Receipts	**224,140,135.94**	**12,259,298.47**	**4,815,434.90**	**639,076.00**	**1,644,743.13**	-	-	-	**388,700.00**	**833,681.81**	-	**13,710,226.00**	**138,480,928.63**	**652,400.04**	**50,715,647.00**	**224,140,135.94**
	Total Revenue & Capital Receipts	**258,615,801.07**	**13,130,457.94**	**4,832,757.28**	**639,076.00**	**1,660,963.80**	**1,323,318.50**	**6,880.56**	**74,704.49**	**388,773.33**	**862,323.36**	**5,976.75**	**13,721,837.47**	**155,234,634.19**	**2,454,149.04**	**54,279,948.34**	**258,615,801.07**
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A/C Code	**Description of Payments**	**Total** 2023-2024	**Head Office** 2023-2024	**FR MSM** 2023-2024	**ASF (Acid Program)** 2023-2024	**PPJ, Bog** 2023-2024	**Nagar Hospital** 2023-2024	**UNWOMEN** 2023-2024	**FK Norway** 2023-2024	**VWB Program** 2023-2024	**PPJ Meherpur** 2023-2024	**PPJ Tangail** 2023-2024	**Sukhijibon** 2023-2024	**MFP** 2023-2024	**School** 2023-2024	**UPHCSDP** 2023-2024	**TOTAL** -
5000	**REVENUE EXPENDITURE**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Sub-Total:	**1,420,326.00**	-	-	-	-	-	-	-	-	-	-	**506,224.00**	**915,102.00**	-	-	**1,420,326.00**
2103	**Loan Account (Assets)**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5001	**Staff Remuneration**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5001-01	Salary of Staff	42,825,469.00	168,500.00	4,817,080.00	175,000.00	907,623	75,500	-	-	-	80,962	-	3,155,016	5,790,667	1,824,530	25,830,591	42,825,469
5001-02	Honorarium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5001-03	Festival Bonus	3,030,427.00	-	-	-	-	-	-	-	-	-	-	-	599,931	-	2,430,496	3,030,427
5001-04	Frenge Benefit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5001-05	Consultancy fees (STO)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	**45,855,896.00**	**168,500.00**	**4,817,080.00**	**175,000.00**	**907,623.00**	**75,500.00**	-	-	-	**80,962.00**	-	**3,155,016.00**	**6,390,598.00**	**1,824,530.00**	**28,261,087.00**	**45,855,896.00**
5002	**Travel**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5002-01	Local Conveyance	480,307.00	-	8,201.00	23,760.00	-	21,525	-	-	-	-	-	51,000	46,305	5,190	324,326	480,307
5002-02	Local Travel	439,341.00	-	-	-	-	-	-	-	-	-	-	-	309,331	-	130,010	439,341
5002-03	International Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	**919,648.00**	-	**8,201.00**	**23,760.00**	-	**21,525.00**	-	-	-	-	-	**51,000.00**	**355,636.00**	**5,190.00**	**454,336.00**	**919,648.00**
5003	**Meeting Expenses**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-01	Advocacy meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-02	**Awareness raising meeting**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-02	Awareness raising meeting	7,982.00	-	-	-	-	-	-	-	-	-	-	-	-	-	7,982	7,982
5003-02	Sensitization Meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-02	Courtyard meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-02	Group Education Meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-02	Meeting with CBO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-02	Meeting with Stake holder	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-02	Annual Gathering with Stake holder	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-02	Public Hearing Meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-02	Facilitate Legal Information	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-03	Experience Sharing Meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-04	Project Facilitating Team (PFT) Meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-05	**Project Launching /familiarization meeting**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-05	Project Launching meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-05	Project orientation meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-06	**Project Coordination Meeting**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5003-06	Monthly Coordination Meeting	53,618.00	-	-	-	-	-	-	-	-	-	-	-	8,335	-	45,283	53,618
5003-06	Quarterly Coordination Meeting	17,856.00	-	-	-	-	-	-	-	-	-	-	-	-	-	17,856	17,856
5003-07	G C & E C meeting	73,127.00	-	-	-	-	-	-	-	-	-	-	-	73,127	-	-	73,127
5003-08	Senior Management meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	**152,583.00**	-	-	-	-	-	-	-	-	-	-	-	**81,462.00**	-	**71,121.00**	**152,583.00**
5004	**Training & Workshop**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5004-01	Basic Training/orientation for Staff	18,115.00	-	-	-	-	-	-	-	-	-	-	-	-	-	18,115	18,115
5004-02	Capacity Building training	160,387.00	-	-	-	-	-	-	-	-	-	-	-	-	-	160,387	160,387
5004-03	Vocational Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5004-04	**Training to Community people/Stakeholders**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5004-04	TOT for Master Trainer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5004-04	Life Skilled Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5004-04	Training for Voluteer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5004-04	Any other training for Stakeholders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5004-05	Refreshers training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5004-06	Workshop/Seminar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5004-07	Other Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	**178,502.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	**178,502.00**	**178,502.00**
5005	**Other Direct Program cost**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5005-01	Salary of field Staff	6,706,108.00	-	-	144,000.00	-	541,270	-	-	384,800	764,650	-	4,871,588	-	-	-	6,706,108
5005-02	**Legal Aid support cost**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5005-02	Legal AID Clinic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5005-02	Cost for Referal to Legal AID Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5005-03	**Activate legal Aid Committee**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Sub-Total:	**1,420,326.00**	-	-	-	-	-	-	-	-	-	-	**505,224.00**	**915,102.00**	-	-	**1,420,326.00**
2103	**Loan Account (Assets)**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5005-03	Coordination Meeting with Legal Aid Committee	17,620.00	-	-	17,620.00	-	-	-	-	-	-	-	-	-	-	-	17,620
5005-03	Monthly DLAC Meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5005-03	Monthly UZLAC Meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5005-03	Monthly UPLAC Meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5005-03	Logistic Support for Legal AID Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5005-04	**Awareness building**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5005-04	Cultural events	127,609.00	-	-	127,609.00	-	-	-	-	-	-	-	-	-	-	-	127,609
5005-04	Day observation	166,352.00	-	-	91,362.00	-	-	-	-	-	-	-	-	36,170	620	38,200	166,352
5005-04	Debate, Quize competition	12,435.00	-	-	12,435.00	-	-	-	-	-	-	-	-	-	-	-	12,435
5005-04	Sports competition, Art competition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	**7,030,124.00**	-	-	**393,026.00**	-	**541,270.00**	-	-	**384,600.00**	**764,650.00**	-	**4,871,588.00**	**36,170.00**	**620.00**	**38,200.00**	**7,030,124.00**
5006	**Monitoring & Evaluation**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5006-01	Action Research	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5006-02	Survey / Investigation Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5006-03	Developing M&E Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5006-04	Monitoring Visit cost	36,205.00	-	-	-	-	-	-	-	-	-	-	36,205	-	-	-	36,205
	Sub-Total:	**36,205.00**	-	-	-	-	-	-	-	-	-	-	**36,205.00**	-	-	-	**36,205.00**
5007	**Utilities**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5007-01	Water bill for office	50,209.00	-	-	-	-	-	-	-	-	-	-	-	-	-	50,209	50,209
5007-02	Gas bill for office	5,760.00	-	-	-	-	-	-	-	-	-	-	-	-	-	5,760	5,760
5007-03	Electricity bill for office	877,435.00	27,955.00	-	-	-	38,020	-	-	-	-	-	14,182	91,481	49,281	656,516	877,435
5007-04	Repair & maintenance	1,221,495.00	46,000.00	-	4,168.00	-	381,921	-	-	-	-	-	44,000	177,394	303,710	264,302	1,221,495
5007-05	Renovation Cost	156,160.00	-	-	-	-	106,172	-	-	-	-	-	-	-	-	49,988	156,160
5007-06	IT Repair & maintenance	8,093.00	-	-	8,093.00	-	-	-	-	-	-	-	-	-	-	-	8,093
5007-07	Cable line Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5007-08	Cleaning Materials	41,779.00	-	-	-	-	-	-	-	-	-	-	-	870	711	40,198	41,779
5007-09	Others utilities	304,050.00	-	-	-	-	-	-	-	-	-	-	-	206,017	-	98,033	304,050
	Sub-Total:	**2,664,981.00**	**73,955.00**	-	**12,261.00**	-	**526,113.00**	-	-	-	-	-	**58,182.00**	**475,762.00**	**353,702.00**	**1,165,006.00**	**2,664,981.00**
5008	**Office Supplies**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5008-01	Office Stationery	378,321.00	-	-	15,819.00	-	5,642	-	-	-	-	-	20,145	101,477	13,985	221,353	378,321
5008-02	Photocopy & Printing	708,827.00	-	-	-	-	-	-	-	-	-	-	150	79,929	170	628,578	708,827
5008-03	Printer cartridge & tonner	115,974.00	-	-	-	-	-	-	-	-	-	-	-	-	-	115,974	115,974
	Sub-Total:	**1,203,122.00**	-	-	**15,819.00**	-	**5,542.00**	-	-	-	-	-	**20,295.00**	**181,406.00**	**14,155.00**	**965,905.00**	**1,203,122.00**
5009	**Clinical Support/Equipment**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5009-01	Clinical Materials	1,955,766.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,955,766	1,955,766
5009-02	Clinical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5009-03	Patient food bill	212,108.00	-	-	-	-	-	-	-	-	-	-	-	-	-	212,108	212,108
5009-04	Pharmaceutical Product/Medicine	2,864,067.00	-	-	-	-	77,423	-	-	-	-	-	-	-	-	2,786,644	2,864,067
5009-05	VCT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5009-06	Referal Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5009-07	Treatment cost	2,912,958.00	-	-	-	-	9,093	-	-	-	-	-	-	-	6,350	2,897,515	2,912,958
	Sub-Total:	**7,944,899.00**	-	-	-	-	**86,516.00**	-	-	-	-	-	-	-	**6,350.00**	**7,852,033.00**	**7,944,899.00**
5010	**Communication**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5010-01	Telephone & Mobile bill	237,458.00	-	-	19,210.00	-	2,218	-	-	500	-	-	21,700	120,030	1,800	72,000	237,458
5010-02	Internet, E-mail & Fax bill	221,719.00	-	-	-	-	-	-	-	-	-	-	-	46,745	-	174,974	221,719
5010-03	Web Site develop/ Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5010-04	Postage, Courier, Parcel etc	11,785.00	-	-	-	-	-	-	-	-	-	-	1,845	2,565	-	7,375	11,785
	Sub-Total:	**470,962.00**	-	-	**19,210.00**	-	**2,218.00**	-	-	**500.00**	-	-	**23,645.00**	**169,340.00**	**1,800.00**	**254,349.00**	**470,962.00**
5011	**Information, Education &Communication (IEC)**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-01	Annual Report	24,948.00	-	-	-	-	-	-	-	-	-	-	-	-	-	24,948	24,948
5011-02	News letter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-03	Dairy/Calendar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-04	Develop & Print Training Module	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-05	**Develop & Print IEC Materials**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Sub-Total:	1,420,326.00	-	-	-	-	-	-	-	-	-	-	506,224.00	915,102.00	-	-	1,420,326.00
2103	Loan Account (Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-05	brochure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-05	Leaflet	34,500.00	-	-	-	-	500	-	-	-	-	-	-	-	-	34 000	34 500
5011-05	Poster	23,528.00	-	-	-	-	-	-	-	-	-	-	-	-	-	23 528	23 528
5011-05	Sticker	12,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	12 500	12 500
5011-05	Advocacy materials	21,842.00	-	-	-	-	-	-	-	-	-	-	-	-	-	21 842	21 842
5011-06	Office Bag	1,400.00	-	-	-	-	1,400	-	-	-	-	-	-	-	-	-	1,400
5011-07	Umbrella	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-08	Bill Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-09	Message board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-10	Sign Board	90,980.00	-	-	-	-	35,000	-	-	-	-	-	-	-	-	55 980	90 980
5011-11	Banner	8,756.00	-	-	-	-	5,771	-	-	255	-	-	-	-	350	2 380	8 756
5011-12	**Resource Center**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-12	Newspaper	13,840.00	-	-	-	-	-	-	-	-	-	-	-	13 840	-	-	13 840
5011-12	Magazine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-12	Books	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-12	Electronic Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-13	Media Coverage	15,110.00	-	-	-	-	-	-	-	-	-	-	-	-	-	15 110	15 110
5011-14	Documentation & Reporting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011-15	Media Communication /campaigning	42,895.00	-	-	-	-	-	-	-	-	-	-	-	-	-	42 895	42 895
	Sub-Total:	290,299.00	-	-	-	-	42,671.00	-	-	255.00	-	-	-	13,840.00	350.00	233,183.00	290,299.00
5012	**Administrative & Indirect Cost**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5012-01	Registration Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5012-02	Yearly Subscription	24,763.00	-	-	-	-	-	-	-	-	-	-	-	24 763	-	-	24 763
5012-03	Legal & Litigation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5012-04	Audit Fees	221,500.00	60 000 00	-	-	-	-	-	-	-	-	-	-	161 500	-	-	221 500
5012-05	Office Rent and taxes	141,429.00	-	-	-	-	-	-	-	-	-	-	58,365	85 064	-	-	141 429
5012-06	Bank Charge	375,904.85	27,969.90	7,476.28	-	3,341	1,828	6,881	2,204	1,239	2,711	-	7,471	53 237	2 031	259 516	375 905
5012-07	Interest Payment	3,180,691.27	-	-	-	-	-	-	-	-	-	-	-	3,180 691	-	-	3 180 691
5012-08	Interest on Member Savings	864,975.00	-	-	-	-	-	-	-	-	-	-	-	864 975	-	-	864 975
5012-09	Refreshment	99,499.00	-	-	-	-	-	-	-	-	-	-	-	97 299	2 200	-	99 499
5012-10	Vehicle fuel cost	676,046.00	-	-	-	-	-	-	-	1,000	-	-	-	410,985	76 780	187 281	676 046
5012-11	Vehicle maintenance Cost (oil, spares, legal)	73,097.00	-	-	-	-	-	-	-	-	14,000	-	-	-	18 380	40 717	73 097
5012-12	Insurance premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5012-13	Advertisement cost	24,030.00	-	-	-	-	-	-	-	-	-	-	-	5 000	-	19 030	24 030
5012-14	Procurement/ Supply/Carrying Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5012-15	Interest payment on loan DBH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5012-16	Donation/ Relief	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5012-17	Contribution to project	83,500.00	11,000.00	-	-	-	-	-	72,500	-	-	-	-	-	-	-	83 500
5012-18	Subscription (Misc)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5012-19	Income Tax paid	259 973.00	12,250.00	-	-	-	-	-	-	-	-	-	162,121	85 602	-	-	259 973
5012 20	VAT paid	12,000.00	12,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	12 000
5012-21	Micro Bus Fare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5012-22	Networking Subscription	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5012-23	Overhead cost	112,213.00	-	-	-	-	-	-	-	-	-	-	112213	-	-	-	112,213
5012-24	Provision for bad debt expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5012-25	Depreciation cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5012-26	Miscellaneous Expenses	430 685 75	5,000.00	-	-	-	-	-	-	-	-	5 977	-	404 151	15 554	-	430 686
	Sub-Total:	6,580,306.87	128,219.90	7,476.28	-	3,340.80	1,828.07	6,880.56	74,704.49	2,239.21	16,711.36	5,976.76	338,169.57	5,373,267.74	114,948.54	506,543.56	6,580,306.87
	Total Revenue Expenditure	73,327,527.87	370,674.90	4,832,757.28	639,076.00	910,963.80	1,303,183.07	6,880.56	74,704.49	387,594.21	862,323.36	5,976.76	8,554,000.57	13,077,481.74	2,321,645.54	39,980,265.56	73,327,527.87
1000	CAPITAL EXPENDITURE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1010	**Real States**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1011	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1012	Building	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1013	Apartment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1100	**Furniture & Fixture**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1101	**Chair**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1101-01	Chair with arms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1101-02	Chair without arms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Sub-Total:	**1,420,326.00**	-	-	-	-	-	-	-	-	-	-	505,224.00	915,102.00	-	-	1,420,326.00
2103	**Loan Account (Assets)**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1101-03	Visitor Chair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1101-04	Plastic Chair	8,600.00	-	-	-	-	-	-	-	-	-	-	-	-	-	8,600	8,600
1102	**Table**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1102-01	Full Secretariat Table	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1102-02	Half Secretariat Table	23,700.00	-	-	-	-	-	-	-	-	-	-	-	-	-	23,700	23,700
1102-03	Cnference Table	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1102-04	Computer Table	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1102-05	Wooden Table	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1103	Sofa Set	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1104	Dressing Table	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1105	Book Shelf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1106	Steel & wooden Almirah	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1107	Rack	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1108	File Cabinet	28,380.00	-	-	-	-	-	-	-	-	-	-	-	-	-	28,380	28,380
1109	Wooden Bench	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1110	Ceiling/Wall Fan	1,333.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,333	1,333
1111	Display/White Board/Board Stand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	**62,013.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	62,013.00	62,013.00
1200	IT Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1201	Computer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1202	Laptop	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1203	Printer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1204	Photocopier	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1205	UPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1206	Camera	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1206-01	Digital Camera	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1206-02	CC Camera	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1207	IT software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1207-01	Accounting Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1208	Internet Modem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1209	IPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1210	Multimedia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1211	Scanner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1212	Television	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213	Fax Machine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1400	**Clinical Setup/equipment**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1401	Patient Bed	21,178.00	-	-	-	-	-	-	-	-	-	-	-	-	-	21,178	21,178
1402	Trolley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1403	Carpet/Mat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1404	Tray	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1405	Foot Step	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1406	Weight Machine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1407	OT Table	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1408	OT Light	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1409	Autoclave	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1410	Incinerator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1411	Oxygen Cylinder	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1412		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1413		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1414		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1415		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1416	Medicine Rack	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1417	Other clinical materials	200,188.00	-	-	-	-	-	-	-	-	-	-	-	-	-	200,188	200,188
	Sub-Total:	**221,366.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	221,366.00	221,366.00
1500	**Vehicle**		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1501	Car/Microbus – 4W drive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1502	Motor Cycle – 2W drive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1503	Bi- Cycle – 2W drive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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	Sub-Total:	**1,420,326.00**	-	-	-	-	-	-	-	-	-	-	**505,224.00**	**915,102.00**	-	-	**1,420,326.00**
2103	**Loan Account (Assets)**																
2000	**LOAN TO BENEFICIARIES**																
2000-01	Group Loan	104,968,000.00	-	-	-	-	-	-	-	-	-	-	-	104,968,000	-	-	104,968,000
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:	**104,968,000.00**	-	-	-	-	-	-	-	-	-	-	-	**104,968,000.00**	-	-	**104,968,000.00**
2102	**Advance Account**																
2102-01	Advance for Project Activities	555,824.00	-	-	-	-	-	-	-	-	-	-	555,824	-	-	-	555,824
2102-02	Advance to Vendor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2102-03	Advance against Salary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2102-04	Advance to Landlord/House owner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2102-05	Employee Advances	2,182,647.00	120,000.00	-	-	-	-	-	-	-	-	-	-	2,062,647	-	-	2,182,647
	Sub-Total:	**2,738,471.00**	**120,000.00**	-	-	-	-	-	-	-	-	-	**555,824.00**	**2,062,647.00**	-	-	**2,738,471.00**
2103	**Loan Account (Assets)**																
2103-01	Loan to projects	934,235.00	154,235.00	-	-	-	-	-	-	-	-	-	-	780,000	-	-	934,235
2103-02	Loan to staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2103-03	Motor Cycle Loan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2103-04	Fund to Branch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	**934,235.00**	**154,235.00**	-	-	-	-	-	-	-	-	-	-	**780,000.00**	-	-	**934,235.00**
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	20,116,962.00	7,907,607.00	-	-	-	-	-	-	-	-	-	-	12,209,355	-	-	20,116,962
3102-05	Loan from other sources	6,869,943.00	-	-	-	-	-	-	-	-	-	-	-	6,756,068	113,875	-	6,869,943
3102-06	Loan from LH head office	15,979,322.09	-	-	-	450,000	-	-	-	-	-	-	4,107,974	421,348	-	11,000,000	15,979,322
	Sub-Total:	**42,966,227.09**	**7,907,607.00**	-	-	**450,000.00**	-	-	-	-	-	-	**4,107,974.00**	**19,386,771.09**	**113,875.00**	**11,000,000.00**	**42,966,227.09**
3200	**Short Term Liabilities**																
3201	Accounts/Bills Payable	12,138,045.00	-	-	-	-	-	-	-	-	-	-	487,198	-	-	11,650,847	12,138,045
3202	Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3203	Withholding Tax	693,024.00	-	-	-	300,000	-	-	-	-	-	-	11,200	14,912	400	366,512	693,024
3204	Withholding VAT	233,552.00	-	-	-	-	-	-	-	-	-	-	-	14,000	-	219,552	233,552
3205	Group Savings	11,247,960.00	-	-	-	-	-	-	-	-	-	-	-	11,247,960	-	-	11,247,960
3206	Insurance for Group Loan	117,614.00	-	-	-	-	-	-	-	-	-	-	-	117,614	-	-	117,614
3207	Fund Account (Interproject)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3208	Staff Provident Fund	181,459.00	-	-	-	-	-	-	-	-	-	-	-	181,459	-	-	181,459
3209	Staff Gratuity Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3210	Workers Welfare Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3211	Security Deposit	142,520.00	142,520.00	-	-	-	-	-	-	-	-	-	-	-	-	-	142,520
	Sub-Total:	**24,754,174.00**	**142,520.00**	-	-	**300,000.00**	-	-	-	-	-	-	**498,398.00**	**11,575,945.00**	**400.00**	**12,236,911.00**	**24,754,174.00**
2106	**Investments**																
2104	Bills Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2105	Bid Security	48,538.00	-	-	-	-	-	-	-	-	-	-	-	48,538	-	-	48,538
2106	**Investments**																
2106-01	Fixed Term Deposit	825,000.00	-	-	-	-	-	-	-	-	-	-	-	825,000	-	-	825,000
2106-02	Other Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total:	**873,538.00**	-	-	-	-	-	-	-	-	-	-	-	**873,538.00**	-	-	**873,538.00**
	Sub Grant Payment/ Refund	4,182,094.18	4,182,094.18	-	-	-	-	-	-	-	-	-	-	-	-	-	4,182,094
	Total Capital Expenditure	**181,700,118.27**	**12,506,456.18**	-	-	**750,000.00**	-	-	-	-	-	-	**5,162,196.00**	**139,646,901.09**	**114,275.00**	**23,520,290.00**	**181,700,118.27**
	Total Revenue & Capital EXPENDITURE	**255,027,646.14**	**12,877,131.08**	**4,832,757.28**	**639,076.00**	**1,660,963.80**	**1,303,183.07**	**6,880.56**	**74,704.49**	**387,594.21**	**862,323.36**	**5,976.75**	**13,716,196.57**	**152,724,382.83**	**2,435,920.58**	**63,500,555.56**	**255,027,646.14**
	Closing Balance	**3,588,154.93**	**253,326.86**	-	-	-	**20,135.43**	-	-	**1,179.12**	-	-	**5,640.90**	**2,510,251.36**	**18,228.48**	**779,392.78**	**3,588,154.93**
2101-01	Petty Cash	48,634.00	3,634.00	-	-	-	-	-	-	-	-	-	-	-	-	45,000	48,634
2101-02	Cash in hand	210,007.00	-	-	-	-	6,010	-	-	-	-	-	-	199,738	4,259	-	210,007
2101-03	Cash at Bank	3,329,513.93	249,692.86	-	-	-	14,125	-	-	1,179	-	-	5,641	2,310,513	13,969	734,393	3,329,514
	GRAND TOTAL	**258,615,801.07**	13,130,457.94	4,832,757.28	639,076.00	1,660,963.80	1,323,318.50	6,880.56	74,704.49	388,773.33	862,323.36	5,976.75	13,721,837.47	155,234,634.19	2,454,149.06	64,279,948.34	258,615,801.07

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