

Private & Confidential

Auditor's Report
&
Audited Financial Statements
of
Manab Unnayan Kendra (MUK)

For the Year Ended June 30, 2021

Member of AFFILICA International, UK



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Habib Sarwar Bhuiyan & Co.
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Independent Auditors' Report
to the Members of General Body of
Manab Unnayan Kendra (MUK)

Report on the Audit of the Financial Statements:
Opinion

We have audited the financial statements of Manab Unnayan Kendra (MUK) which comprise the statement of financial position as at June 30, 2021 and along with the statement of income & expenditure, statement of receipts and payments, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects of the statement of financial position of Manab Unnayan Kendra (MUK) as at June 30, 2021 and of its financial performance and its statement of receipts and payments for the period then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the NGO in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in jurisdictions, and we have fulfilled our other ethical responsibilities in accordance these requirements and with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 International Financial Reporting Standards (IFRSs) and comply with the NGO Affairs Bureau terms and conditions and other applicable laws and regulations 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 NGO'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 NGO or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management but not for the purpose expressing an opinion on the effectiveness of the NGO's internal control.
- 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 NGO'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 NGO to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the NGO's financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report on other Legal and Regulatory Requirements:

In accordance with International Financial Reporting Standards (IFRSs) and comply with the MRA terms and conditions and other applicable laws and regulations, we also report the following:

- i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- ii) in our opinion, proper books of accounts as required by law have been kept by the NGO so far as it appeared from our examination of these books; and
- iii) the statements of financial position and statements of income and expenditure dealt with by the report are in agreement with the books of accounts and returns.

Place: Dhaka
Date: August 29, 2021




Md. Habibullah FCA
Managing Partner
ICAB Enrollment No.: 411
DVC: 2109030411AS564225

Manab Unnayan Kendra (MUK)
Consolidated Statement of Financial Position
As At June 30, 2021

Property & Assets	Note	30-Jun-21	30-Jun-20
Non Current Assets			
Fixed Assets at Cost	6	6,795,528	6,795,528
Total Non Current Assets		6,795,528	6,795,528
Current Assets			
Loan to Members	7	20,891,674	17,932,639
Reserved Account	8	1,264,414	1,264,414
Advance to School Rent	9	109,000	109,000
Advance to Office Rent	10	4,000	-
Loan to Staff	11	776,362	776,362
Suspense Account	12	890,933	973,508
Security Deposit to DWA	13	100,000	100,000
Lease of Land	14	30,000	30,000
Cash & Bank Balance	15	5,952,456	2,078,559
Total Current Assets		30,018,839	23,264,482
Total Properties & Assets		36,814,367	30,060,010

Capital Fund & Liabilities	Note	30-Jun-21	30-Jun-20
Capital Fund			
Cumulative Surplus	16	14,600,747	10,588,099
Total Capital Fund		14,600,747	10,588,099
Current Liabilities			
Loan from Others	17	4,947,893	4,947,893
Loan from ED	18	774,046	-
Advance (Mediation)	19	751,316	909,500
Members Savings Deposit	20	8,220,526	7,061,372
Welfare Fund	21	1,922,447	1,657,336
Staff Security Fund	22	1,583,000	1,321,000
Loan Loss Provision (LLP)	23	1,012,476	1,012,476
Accumulated Depreciation	24	3,001,916	2,562,334
Total Current Liabilities		22,213,620	19,471,911
Total Capital Fund & Liabilities		36,814,367	30,060,010

The accompanying notes form integral part of these financial statements

Finance Manager

Chief Executive

Signed as per our report of even date

Date: August 29, 2021



Md. Habibullah FCA
Managing Partner
ICAB Enrollment No. 411
DVC: 2109030411AS564225

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Manab Unnayan Kendra (MUK)
Consolidated Statement of Comprehensive Income
For the year ended June 30, 2021

Income	FY 2020-2021
Staff Welfare Fund	10,680
Program Income	24,288,006
Commission	1,451,529
Sale of Pass Book	3,035
Sale of Loan Form	19,925
Admission Fees	3,585
Service Charge	4,088,527
Donation	1,958,147
Bank Interest	2,859
Other Income	4,322
Total	31,830,615

Expenditure	FY 2020-2021
Salary & Honorarium	3,551,694
Office Rent	42,000
Stationary Cost	55,278
Printing Cost	17,853
Traveling	32,950
Repair & Maintenance	33,767
Electricity Bill	133,067
Internet Bill	4,760
Fuel & Oil Cost	36,895
Telephone, Fax & E-mail	26,964
Entertainment	10,135
Vehicle Rent	13,050
Bank Charge	22,960
Consultancy Fees	20,000
Audit Fees	12,000
Overhead Cost	210,000
Program Cost	22,418,060
Donation	13,318
MRA Certificate fees	10,000
VAT	1,500
Interest on Loan	398,788
Wages	815
Trade Licence	925
Interest on Members Savings	253,065
Mobile Phone Purchase	24,999
Legal Cost	6,800
Other Cost	26,742
Depreciation	439,582
Total Expenditure	27,817,967
Excess of Income over Expenditure	4,012,648
Total	31,830,615



Manab Unnayan Kendra (MUK)
Consolidated Receipts & Payments Statements
For the year ended June 30, 2021

Receipts	FY 2020-2021
Opening Balance	
Cash in Hand	280,207
Cash at Bank	1,798,352
Principal Loan Realized	33,203,965
Savings Collection	4,934,670
Realized from Suspence Account	82,575
Advance from Arbitration Program	14,538,962
Loan from ED	774,046
Staff Security	636,000
Welfare Fund	316,960
Staff Welfare Fund	10,680
Program Income	24,288,006
Commission	1,451,529
Sale of Pass Book	3,035
Sale of Loan Form	19,925
Admission Fees	3,585
Service Charge	4,088,527
Donation	1,958,147
Bank Interest	2,859
Other Income	4,322
Total	88,396,352

Payments	FY 2020-2021
Salary & Honorarium	3,551,694
Office Rent	42,000
Stationary Cost	55,278
Printing Cost	17,853
Traveling	32,950
Repair & Maintenance	33,767
Electricity Bill	133,067
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Interest on Loan	398,788
Wages	815
Trade Lisence	925
Interest on Members Savings	253,065
Mobile Phone Purchase	24,999
Legal Cost	6,800
Advance (Office Rent)	4,000
Principal Loan Disbursed	36,163,000
Savings Refunded	3,775,516
Advance Refunded to Arbitration Program	14,697,146
Welfare Refunded	51,849
Security Refunded	374,000
Other Cost	26,742
Closing Balance	
Cash in Hand	1,263,259
Cash at Bank	4,689,197
Total	88,396,352



Manab Unnayan Kendra (MUK)
Notes to the Financial Reports
for the year ended June 30, 2021.

1.00 INTRODUCTION

Manab Unnayan Kendra (MUK) a local non-government organization (NGO) was established by some local youths on 1997 in order to enhance quality of life of the under-privileged section of people by undertaking different community responsive programs.

Manab Unnayan Kendra (MUK)'s head office is located in Sadar Upazila of Meherpur district. It is working at 03 upazillas of Meherpur district.

The organization developed various required policies including Constitution, Human Resource Policy, Gender Policy, Finance and Administrative Policy, Program Management Policy, Staff Welfare Policy (ie: Contributory Provident Fund, General Provident Fund & Gratuity). Each and every staff of the organization has a well defined Job description.

Manab Unnayan Kendra (MUK)'s Executive Committee consists of 07 members. Over the years, it has expanded its development activities. Through different activities of the organization, **Manab Unnayan Kendra (MUK)** has strengthened its capacity to manage and implement challenges of projects. Activities of the projects are managed and implemented by a team of well qualified staff. The staffs are classified as top management, mid-level management, program, field and support staff. **Manab Unnayan Kendra (MUK)** also has volunteers. Board members and regular staffs have participated in training courses on leadership, management, project planning, supervision and monitoring, Advocacy Training for Democracy Partnership, communication and counseling, community participation, training of trainers, organizational sustainability, etc.

To ensure legal involvement **Manab Unnayan Kendra (MUK)** is registered with the following government bodies:

Name of Registration Authority	No.	Date
Department of Social Services	Kushtia-223/97	27/08/1997
NGO Affairs Bureau	1985	25/11/2019
Micro Credit Regulatory Authority	04615-00668-00686	11/02/2013

Members of Executive Committee are as follows:

Sl.	Name	Qualification	Profession	Present Address
01	S M Saiful Islam	MA	Social Worker	Shyamoly, Dhaka
02	Md. Rashidul Islam	BA BEd	Teacher	Amjhupi, Meherpur
03	Asaduzzaman Selim	BSS	Dev. Worker	Amjhupi, Meherpur
04	Azimul Haque (Lovelu)	BSS	Business	Amjhupi, Meherpur
05	Moazzem Hossain	HSC	Business	Amjhupi, Meherpur
06	Ms. Lotifunnesa Lota	HSC	Social Worker	Kasharipara, Meherpur
07	Ms. Samsunnahar Lipi	SSC	Housewife	Baradi, Meherpur

2.00 OBJECTIVE & SCOPE OF AUDIT

The main objective of the Audit is:

- To form an independent opinion on the financial statements.
- To provide management letter highlighting the weakness in the financial management system.

Scope of Audit:

We conducted our audit in accordance with the International Standards of Auditing (ISA) as adopted in Bangladesh as BSA. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.



3.00 BRIEF SUMMARY OF AUDIT REPORT:

(i) Fund Accountability Statement (FAS):

Our report on the Financial Statements expresses an unqualified opinion.

(ii) Internal Control Structure:

Our study and evaluation of the systems of internal control of **Manab Unnayan Kendra (MUK)** made as part of the audit of the Financial Statement (FS) revealed no reasonable conditions representing any material weakness.

(iii) Follow up on prior year Audit Findings:

So we could not furnish any comments regarding last year audit observations.

4.00 ACCOUNTING SYSTEM

(a) Accounts Manual:

Accounts manual are introduced by head office for the projects of **Manab Unnayan Kendra (MUK)** accordingly books of accounts are maintained. Financial statements have been prepared under the cash basis of accounting.

(b) Bank Account Operation:

(i) The organization is maintaining several Bank Accounts. Among them 01 account is for head office (General Account) and the rest are project accounts. The signatories are the Executive Director, the Treasurer & the Project Personnel For Project Account the Concerned Officials of **MUK** are the signatories.

(ii) Fund from donor is deposited into Mother Account. Subsequently it is transferred to project account.

(iii) Payments above Tk. 20,000.00 are being made through cheque.

(iv) Salaries to staff and officers are paid through bank account.

(v) Bank Accounts are regularly reconciled.

(c) Status of Staff Employment:

There are 02 types of staffs recruited to **Manab Unnayan Kendra (MUK)** such as Core Staffs & Project Staffs. Core staffs are serving themselves at Head Office based as Head of Section while the project staffs are engaged to project. The project staffs are employed on keeping in view subject to the tenure of the project.

(d) Fixed Assets

Fixed assets were purchased from the general account & project account. The assets which were received by the project from donor, the value of these were accounted for in the project accounts. The depreciation is charged as per the organizational financial policy & project agreement and that is also shown in the Statement of Financial Position.

(e) Source of Income

Most of the Projects of the organization have no own sources of income except grants received from donor agencies. But some projects have the opportunity to receive service charge as income. As the fund is deposited to bank account so bank interest is received as income of the organization.

5.00 BOOKS OF ACCOUNTS MAINTAINED:

Following books of accounts were maintained by head office & project office of **Manab Unnayan Kendra (MUK)**

a) Cash Book

b) Ledger Book

c) Control Ledger

d) Subsidiary Register such as Cheque register, advance register, asset register etc.

Books of Accounts are being satisfactorily maintained and found updated. **Manab Unnayan Kendra (MUK)** has introduced operational guideline in respect of administration & finance. We have studied the operational manual / operational guidelines. In our opinion, the operational guideline is profound & found satisfactory.



Manab Unnayan Kendra (MUK)
Notes to the Accounts for the year ended June 30, 2021

06.00 Fixed Assets	30-Jun-21
<u>Cost</u>	
Balance as on 01-07-2020	6,795,528
Add: Purchased During the year	-
Less: Adjustment During the Year	-
Balance as on 30-06-2021	6,795,528
<u>Depreciation</u>	
Balance as on 01-07-2020	2,562,334
Add: Charged During the year	439,582
Balance as on 30-06-2021	3,001,916
Net Book Value as on 30-06-2021	3,793,612

07.00 Loan to Members	30-Jun-21
Balance as on 01-07-2020	17,932,639
Add: Disbursed During the year	36,163,000
	54,095,639
Less: Realized During the year	33,203,965
Balance as on 30-06-2021	20,891,674

08.00 Reserved Account	30-Jun-21
Balance as on 01-07-2020	1,264,414
Add: Reserved During the year	-
	1,264,414
Less: Encashment During the year	-
Balance as on 30-06-2021	1,264,414

09.00 Advance (School Rent)	30-Jun-21
Balance as on 01-07-2020	109,000
Add: Disbursed During the year	-
	109,000
Less: Realized During the year	-
Balance as on 30-06-2021	109,000

10.00 Advance (Office Rent)	30-Jun-21
Balance as on 01-07-2020	-
Add: Disbursed During the year	4,000
	4,000
Less: Realized During the year	-
Balance as on 30-06-2021	4,000

11.00 Loan to Staff	30-Jun-21
Balance as on 01-07-2020	776,362
Add: Disbursed During the year	-
	776,362
Less: Realized During the year	-
Balance as on 30-06-2021	776,362



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Chartered Accountants

12.00 Suspence Account
Opening Balance as on 01-07-2020
Add: During the year
Less: Realized During the Year
Balance as on 30-06-2021

30-Jun-21
973,508
-
973,508
82,575
890,933

13.00 Security to DWA
Opening Balance as on 01-07-2020
Add: During the year
Less: Realized During the Year
Balance as on 30-06-2021

30-Jun-21
100,000
-
100,000
-
100,000

14.00 Lease of Land
Opening Balance as on 01-07-2020
Add: Advance During the year
Less: Realized During the Year
Balance as on 30-06-2021

30-Jun-21
30,000
-
30,000
-
30,000

15.00 Cash & Bank Balance
Cash in Hand
Cash at Bank
Balance as on 30-06-2021

30-Jun-21
1,263,259
4,689,197
5,952,456

16.00 Cumulative Surplus
Opening Balance as on 01-07-2020
Add: Excess of Expenditure Over Income
Less: Adjustment During the year
Balance as on 30-06-2021

30-Jun-21
10,588,099
4,012,648
-
14,600,747

17.00 Loan from Others
Opening Balance as on 01-07-2020
Add: Received During the year
Less: Refunded During the Year
Balance as on 30-06-2021

30-Jun-21
4,947,893
-
4,947,893
-
4,947,893

18.00 Loan from ED
Opening Balance as on 01-07-2020
Add: Received During the year
Less: Refunded During the Year
Balance as on 30-06-2021

30-Jun-21
-
774,046
774,046
-
774,046

19.00 Advance (Mediation)
Opening Balance as on 01-07-2020
Add: Received During the year
Less: Refunded During the Year
Balance as on 30-06-2021

30-Jun-21
909,500
14,538,962
15,448,462
14,697,146
751,316



Habib Sarwar Bhuiyan & Co.
Chartered Accountants

20.00 Members Savings Deposit	30-Jun-21
Opening Balance as on 01-07-2020	7,061,372
Add: Collected During the year	4,934,670
	11,996,042
Less : Refunded During the Year	3,775,516
Balance as on 30-06-2021	8,220,526

21. Welfare Fund	30-Jun-21
Balance 01-07-2020	1,657,336
Add: Received During the year	316,960
	1,974,296
Less: Refunded During the year	51,849
Balance as on 30-06-2021	1,922,447

22. Staff Security Fund	30-Jun-21
Balance 01-07-2020	1,321,000
Add: Received During the year	636,000
	1,957,000
Less: Refunded During the year	374,000
Balance as on 30-06-2021	1,583,000

22. LLP	30-Jun-21
Balance 01-07-2020	1,012,476
Add: Provision during the year	-
	1,012,476
Less: Adjustment During the year	-
Balance as on 30-06-2021	1,012,476

24.00 Depreciation Reserved Fund	30-Jun-21
Opening Balance as on 01-07-2020	2,562,334
Add: Received During the year	439,582
	3,001,916
Less: Refunded During the Year	-
Balance as on 30-06-2021	



Manab Uinayan Kendra (MUK)
Schedule of Fixed Assets
As at June 30, 2021

Sl No.	Particulars	Cost				Rate	Depreciation				Net Book Value
		As at 01 July 2020	Addition during the year	Adjustment during the year	As at 30 June 2021		As at 01 July 2020	Charged during the year	As at 30 June 2021		
1	Furniture	845,626	-	-	845,626	10%	375,394	84,563	459,957	385,669	
2	Building	2,531,552	-	-	2,531,552	5%	1,014,310	126,578	1,140,888	1,390,664	
3	Vehicle	551,200	-	-	551,200	15%	471,966	82,680	551,199	1	
4	Television	8,000	-	-	8,000	10%	5,898	800	6,698	1,302	
5	Generator	49,310	-	-	49,310	15%	39,515	7,397	46,912	2,399	
6	Equipments	117,627	-	-	117,627	10%	45,882	11,763	57,645	59,982	
7	Motor Cycle	477,025	-	-	477,025	15%	381,508	71,554	453,062	23,963	
8	Computer	272,812	-	-	272,812	10%	154,479	27,281	181,760	91,052	
9	Bicycle	22,440	-	-	22,440	10%	16,780	2,244	19,024	3,416	
10	Camera	9,300	-	-	9,300	10%	4,357	930	5,287	4,013	
11	Fan	16,986	-	-	16,986	10%	7,141	1,699	8,840	8,146	
12	Multimedia	67,300	-	-	67,300	15%	33,104	10,095	43,199	24,101	
13	Air Conditioner	80,000	-	-	80,000	15%	12,000	12,000	24,000	56,000	
14	Tubewell	47,350	-	-	47,350	0%	-	-	-	47,350	
15	Land	1,699,000	-	-	1,699,000	0%	-	-	-	1,699,000	
	Total	6,795,528	-	-	6,795,528		2,562,334	439,582	3,001,916	3,793,612	



Manab Unnayan Kendra (MUK)
Micro Credit Program
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	8,202
Cash at Bank	929,132
Loan from General Account	500,000
Principal Loan Realized	26,498,542
Realized from Suspence Account	62,575
Savings Collection	2,914,150
Welfare Fund	286,840
Donation	903,078
Service Charge	3,231,089
Sale of Loan Form	5,745
Admission Fees	2,015
Sale of Pass Book	2,105
Bank Interest	-
Other Income	2,466
Total Receipts	35,345,939

Particulars	FY 2020-2021
Payments	
Salary & Allowance	2,068,323
Office Rent	42,000
Traveling Allowance	-
Traveling Cost	20,980
Printing & Stationary	54,430
Bank Charge	6,690
Fuel Cost	14,300
Repair & Maintenance	14,420
MRA fees	10,000
Entertainment	4,290
Audit Fees	12,000
VAT & Tax	1,500
Telephone & Postage	18,106
Interest on Loan	196,000
Relief (Covid-19)/ Donation	3,500
Gas, Water & Electricity Bill	87,852
Interest on Savings	253,065
Advance (Office Rent)	4,000
Loan Refunded to General Fund	355,000
Principal Loan Disbursed	28,683,000
Savings Refunded	2,505,141
Welfare Fund Refunded	47,669
Other Cost	14,200
Closing Balance	
Cash in Hand	288,025
Cash at Bank	641,448
Total Payments	35,345,939



Manab Unnayan Kendra (MUK)
Health Care Center
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	89
Cash in Hand	6,000
Cash at Bank	300,000
Donation from BWHC	244,200
Medical Campaign Registration Fees	25,500
Lab Commission	15,500
Doctor Fees	13,100
Blood Test	12,250
Urine Test	21,900
Physiotherapy	8,750
Local Health Camp	7,500
Family Health Card	
Total Receipts	654,789

Particulars	FY 2020-2021
Payments	
Salary	205,500
Doctor Fees	270,500
Medicine	48,234
Bank Charge	375
Gas, Water & Electricity Bill	28,750
Printing & Stationary	29,839
Dish Bill	3,600
Medical Equipment	15,750
Entertainment	4,721
Advertisement	7,000
Traveling Allowance	3,825
Repair & Maintenance	25,121
Telephone & Postage	8,840
Closing Balance	
Cash in Hand	-
Cash at Bank	2,734
Total Payments	654,789



Manab Unnayan Kendra (MUK)
Family Saffinity Deposit (FSD) Program
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	36,140
Cash at Bank	41,270
Saving Collection	1,447,000
Bank Interest	1,099
Realized from Suspense Account	20,000
Total Receipts	1,545,509

Particulars	FY 2020-2021
Payments	
Bank Charge	800
Printing & Stationary	867
Fuel Cost	3,000
Savings Collection	699,500
Loan to General Account	660,000
Closing Balance	
Cash in Hand	66,060
Cash at Bank	115,282
Total Payments	1,545,509

Manab Unnayan Kendra (MUK)
Staff Security Fund
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	130
Cash at Bank	16,090
Security Fund	636,000
Bank Interest	579
Total Receipts	652,799

Particulars	FY 2020-2021
Payments	
Security Refunded	374,000
Loan to General Account	200,000
Bank Charge	500
Closing Balance	
Cash in Hand	
Cash at Bank	78,299
Total Payments	652,799



Manab Unnayan Kendra (MUK)
Millenium Enterprize
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	7,009
Cash at Bank	-
Loan from General Account	100,000
Loan from ED	383,086
Principal Loan Realized	1,581,517
Savings Collection	93,245
Service Charge	276,457
Sale of Loan Form	4,380
Admission Fees	190
Sale of Pass Book	190
Total Receipts	2,446,074

Particulars	FY 2020-2021
Payments	
Printing & Stationary	5,249
Bank Charge	11,464
Fuel Cost	2,100
Legal Cost	1,000
Interest on Loan	202,788
Trade License	925
Overhead Cost	16,000
Principal Loan Disbursed	1,915,000
Savings Refunded	30,950
Other Cost	700
Closing Balance	
Cash in Hand	15,839
Cash at Bank	244,059
Total Payments	2,446,074



Manab Unnayan Kendra (MUK)
Siri Program
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	70,610
Cash at Bank	1,283
Loan from General Account	690,000
Loan from ED	390,960
Welfare Fund	25,530
Principal Loan Realized	4,567,487
Savings Collection	447,595
Service Charge	580,981
Sale of Loan Form	9,800
Admission Fees	1,380
Bank Interest	690
Sale of Pass Book	740
Total Receipts	6,787,056

Particulars	FY 2020-2021
Payments	
Salary	446,840
Travelling Cost	150
Gas, Water & Electricity Bill	41,419
Repair & Maintenance	7,000
Telephone Bill	6,602
Printing & Stationary	10,475
Bank Charge	1,447
Fuel Cost	11,880
Overhead Cost	110,000
Loan Refunded to General Account	250,000
Principal Loan Disbursed	5,106,000
Savings Refunded	512,475
Welfare Fund Refunded	4,180
Other Cost	2,850
Closing Balance	
Cash in Hand	74,134
Cash at Bank	201,604
Total Payments	6,787,056



Manab Unnayan Kendra (MUK)
Dutch Bangla Mobile Banking Program
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	-
Cash at Bank	-
Loan from General Account	400,000
Program Income	1,613,760
Commission	1,451,529
Other Income	1,656
Total Receipts	3,466,945

Particulars	FY 2020-2021
Payments	
Salary	828,615
Travelling Cost	6,760
Repair & Maintenance	10,642
Telephone Bill	626
Printing & Stationary	886
Fuel	4,115
Entertainment	4,845
Rent of Vehicle	13,050
Donation	2,500
Overhead Cost	84,000
Loan Refunded to General Account	50,000
Legal Cost	5,400
Mobile Phone Purchase	3,500
Other Cost	9,192
Closing Balance	
Cash in Hand	26
Cash at Bank	2,442,788
Total Payments	3,466,945



Manab Unnayan Kendra (MUK)

Meherpur Manobotar Chokh
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	-
Cash at Bank	-
Donation	69,194
Program Income	200
Bank Interest	30
Total Receipts	69,424

Particulars	FY 2020-2021
Payments	
Bank Charge	300
Internet Bill	4,760
Telephone Bill	1,090
Printing & Stationary	376
Fuel	200
Donation	7,318
Mobile Phone Purchase	21,499
Program Cost	2,505
Closing Balance	
Cash in Hand	10,786
Cash at Bank	20,590
Total Payments	69,424

Manab Unnayan Kendra (MUK)

Human Rights & Legal Aid Rehabilitation Program
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	56,221
Cash at Bank	7,547
Program Income	1,054,667
Total Receipts	1,118,435

Particulars	FY 2020-2021
Payments	
Program Cost	980,457
Closing Balance	
Cash in Hand	89,646
Cash at Bank	48,332
Total Payments	1,118,435



Manab Unnayan Kendra (MUK)
Land Literacy & Legal Aid
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	589
Cash at Bank	4,092
Donation	160,188
Program Income	102,458
Total Receipts	267,327

Particulars	FY 2020-2021
Payments	
Salary	202,916
Bank Charge	1,343
Telephone Bill	810
Printing & Stationary	3,445
Entertainment	2,164
Overhead Cost	26,317
Closing Balance	
Cash in Hand	28,691
Cash at Bank	1,641
Total Payments	267,327

Manab Unnayan Kendra (MUK)
Women & Child Rights Advocacy Program
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	612
Cash at Bank	26,110
Program Income	437,358
Total Receipts	464,080

Particulars	FY 2020-2021
Payments	
Salary	324,516
Fees & Stamp	49,500
Travel Cost	400
Bank Charge	500
Telephone Bill	100
Printing & Stationary	4,390
Program Cost	53,320
Closing Balance	
Cash in Hand	30,532
Cash at Bank	822
Total Payments	464,080



Manab Unnayan Kendra (MUK)
Water Sanitation & Arsenic Mitigation Program
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	2,136
Cash at Bank	91,032
Donation	994,100
Program Income	611,600
Bank Interest	
Total Receipts	1,698,868

Particulars	FY 2020-2021
Payments	
Salary	28,600
Bank Charge	909
Office Rent	30,000
Travelling	4,150
Repair & Maintenance	4,550
Telephone Bill	170
Printing & Stationary	329
Entertainment	4,361
Fuel	2,290
Donation	40,000
Mobile Phone Purchase	
Other Cost	2,555
Program Cost	1,365,209
Closing Balance	
Cash in Hand	199,922
Cash at Bank	15,823
Total Payments	1,698,868

Arbitration Program
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	2,500
Cash at Bank	434,331
Advance (Mediation)	14,538,962
Total Receipts	14,975,793

Particulars	FY 2020-2021
Payments	
Advance Refunded (Mediation)	14,697,146
Closing Balance	
Cash in Hand	5,000
Cash at Bank	273,647
Total Payments	14,975,793



Manab Unnayan Kendra (MUK)

Vulnerable Group Development

Receipts & Payments Statements

For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	37
Cash at Bank	4,800
Loan from GA	250,000
Donation	751,105
Total Receipts	1,005,942

Particulars	FY 2020-2021
Payments	
Salary & Allowance	841,000
Training	27,601
Office Rent	90,000
Printing	23,475
Electricity Bill	9,000
Telephone Bill	9,450
Bank Charge	160
Closing Balance	
Cash in Hand	945
Cash at Bank	4,311
Total Payments	1,005,942

Improved Cooking Stove
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	260
Cash at Bank	63,952
Donation	1,721,407
Stove Sale	1,207,200
Total Receipts	2,992,819

Particulars	FY 2020-2021
Payments	
Salary & Allowance	565,250
Materials	1,755,845
Printing	64,975
Wages	272,500
Entertainment	16,358
Transport	35,750
Advertisement	274,751
Bank Charge	525
Closing Balance	
Cash in Hand	-
Cash at Bank	6,865
Total Payments	2,992,819



Manab Unnayan Kendra (MUK)
Staff Welfare Fund
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	9,891
Cash at Bank	10,307
Welfare Fund	10,680
VAT & Tax	900
Absent Fees	52,756
Training Fees	1,950
Registration Fees	19,000
Bank Interest	412
Donation	56,100
Admin Fees	20,700
Total Receipts	182,696

Particulars	FY 2020-2021
Payments	
Salary	27,533
Bank Charge	300
Picnic	20,000
Donation	49,125
Award Distribution	38,152
Other Cost	3,386
Closing Balance	
Cash in Hand	437
Cash at Bank	43,763
Total Payments	182,696

Disable Development Program
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	1,876
Cash at Bank	84,942
Bank Interest	500
Donation	295,000
Total Receipts	382,318

Particulars	FY 2020-2021
Payments	
Program Cost	379,143
Closing Balance	
Cash in Hand	-
Cash at Bank	3,175
Total Payments	382,318



Manab Unnayan Kendra (MUK)

Proyojon Project

Receipts & Payments Statements

For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	425
Cash at Bank	20,823
Loan from General Account	200,000
Principal Loan Realized	556,419
Savings Collection	32,680
Welfare Fund	4,590
Pad Sale	5,125
File sale	8,985
Donation	60,000
Dress Sale	10,250
Book Sale	74,100
Hall Room Rent	3,000
Guest House	16,000
Multimedia Rent	2,000
Exercise Book Sale	23,726
Diary Sale	1,440
Food Sale	115,398
Service Charge	69,556
Sale of Loan Form	630
Admission Fees	70
Sale of Pass Book	70
Bank Interest	300
Total Receipts	1,205,587

Particulars	FY 2020-2021
Payments	
Salary & Allowance	204,300
Office Rent	6,970
Traveling Allowance	1,130
Printing & Stationary	79,624
Bank Charge	500
Fuel Cost	3,007
Repair & Maintenance	11,760
Entertainment	1,730
Telephone & Postage	460
Food Supply	41,016
Principal Loan Disbursed	459,000
Savings Refunded	58,400
Overhead Cost	55,000
Other Cost	1,300
Closing Balance	
Cash in Hand	28,855
Cash at Bank	252,535
Total Payments	1,205,587



Manab Unnayan Kendra (MUK)
General Fund
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	16,727
Cash at Bank	48,078
Overhead Income	876,000
Donation	1,448,678
Bank Interest	2,271
Other Income	95,000
Appointment Income	3,600
Lease of Land	500,000
Loan From Siri	50,000
Loan Realized WATSAN	300,000
Loan from MCP	355,000
Loan from Staff Security	200,000
Loan from Autism School	80,000
Loan from Science & Technology	40,000
Loan from Health Care Center	50,000
Loan from FSD	660,000
Loan from MUK PF	130,000
Loan from Net & Campaign	500,000
Loan from BNF	400,000
Total Receipts	5,755,354

Particulars	FY 2020-2021
Payments	
Salary & Allowance	962,271
Honorarium	36,352
Bank Charge	2,689
Travelling	44,205
Printing & Stationery	32,277
Dish Bill	3,600
Entertainment	15,669
Fuel & Oil Cost	6,128
Audit Fees	4,000
Postage & Telephone	3,422
Advertisement	10,500
Repair & Maintenance	29,298
Office Maintenance	43,223
Donation	907,991
Corona Relief	95,285
Surgical Equipment	2,000
Wages	2,425
Income Tax	23,000
Newspaper Bill	8,575
Internet Bill	9,300



Appointment Cost	680
Registration Fees	1,230
Transport	150
Program Cost	175,882
Contribution	18,180
Loan Refunded to ICS	100,000
Loan to MCP	500,000
Loan Refunded to Net & Campaign	200,000
Loan to Siri	690,000
Loan to NFE	500,000
Loan to Millenium	100,000
Loan Refunded to HCC	30,000
Loan to DBBL	355,000
Loan Refunded to Arbitration	100,000
Loan to Proyojon	200,000
Loan to Shouhardo	20,000
Loan to Watsan	400,000
Other	5,678
Closing Balance	
Cash in Hand	40,654
Cash at Bank	75,690
Total Payments	5,755,354

ALRD
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	-
Cash at Bank	1,320
Donation	345,712
Contribution	3,000
Total Receipts	350,032

Particulars	FY 2020-2021
Payments	
Salary	189,250
Bank Charge	472
Meeting	49,115
Day Observation	15,976
Training	93,479
Closing Balance	
Cash in Hand	-
Cash at Bank	1,740
Total Payments	350,032



Manab Unnayan Kendra (MUK)
BNF Program
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	
Cash at Bank	1,844
MUK Contribution	27,100
Donation from BNF	800,000
Total Receipts	828,944

Particulars	FY 2020-2021
Payments	
Ram Purchase	65,000
Salary	56,000
Survey	5,000
printing	9,389
Communication	4,000
Orientation	1,628
Honorarium	78,850
Medicine & Materials	20,730
Diagnosis	16,130
Electricity Bill	4,000
Office Rent	9,200
Van Purchase	187,250
Tubewell	238,900
Travel	19,000
Transport	7,000
Bank Charge	375
Computer	22,500
Kit Box	11,500
Closing Balance	
Cash in Hand	
Cash at Bank	72,492
Total Payments	828,944



Manab Unnayan Kendra (MUK)
Non Formal Education Project
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	-
Cash at Bank	-
MUK Contribution	5,000
Donation from BNFE	8,078,913
Total Receipts	8,083,913

Particulars	FY 2020-2021
Payments	
Salary & Allowance	1,134,000
Conveyance	52,000
Printing	15,008
Material Tray	21,000
Exercise Book	1,429,875
Floor Mat	1,045,800
Stationeries	105,000
Internet & Telephone	14,400
Black Board	252,000
Chalk	8,400
Duster	3,150
Data Entry	293,590
Furniture	93,000
Computer	39,000
Chair & Stool	299,250
Office Rent	120,000
Electricity Bill	12,000
Union Orientation	90,000
Upazilla Orientation	74,970
Campaign Committee	303,575
Photo Print	614,900
Fan	630,000
Tubelight	63,000
Cookeries	105,000
Lock & key	105,000
Decoration	105,000
Flag & Stand	105,000
Signboard	210,000
Trunk	735,000
Bank Charge	345
Closing Balance	
Cash in Hand	-
Cash at Bank	4,650
Total Payments	8,083,913



Manab Unnayan Kendra (MUK)
Trinomul Model Academy
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	66,753
Cash at Bank	3,770
Fees	74,800
Donation	167,726
Examination Fees	59,250
Other	5,500
Total Receipts	377,799

Particulars	FY 2020-2021
Payments	
Salary	171,120
Building Rent	64,500
Printing	13,464
Repair & maintenance	23,185
Examination Cost	23,215
Entertainment	1,000
Computer & Printer	23,650
Electricity Bill	3,699
White Board	12,850
Bank Charge	790
Other Cost	9,275
Closing Balance	
Cash in Hand	3,536
Cash at Bank	27,515
Total Payments	377,799



Manab Unnayan Kendra (MUK)
MUK Community Health Care Center
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	886
Cash at Bank	44,573
Loan Realized from General Fund	30,000
Donation	125,000
Bank Interest	461
Donation from Dnet	2,623,020
USAID Donation	974,500
Donation from Ministry of Health	500,000
Patient Registration & Diagnosis Fees	493,980
Medical Camp Income	25,800
Total Receipts	4,818,220

Particulars	FY 2020-2021
Payments	
Salary	2,006,000
Consultancy Fees	20,000
Honorarium	5,000
Medicine & Kit Box	122,156
1500 Vaccine Dose	398,720
Mobile Camp	138,048
Community Meeting	29,881
Liflet & Festoon for Corona Awareness	110,700
USG & ECG Machine	328,250
Nutrition Package	680,250
Campaign for Vaccination	75,995
Vaccine Center	225,350
Electricity Bill	3,796
Entertainment	1,000
Printing Stationery	848
Fuel & Oil Cost	1,300
Postage & Telephone	540
Repair & Maintenance	1,705
Travelling	5,060
Wages	815
Legal cost	400
Doctor Fees	145,000
Materials	155,000
Medicine	201,950
Bank Charge & Commission	1,759
Loan to General Fund	50,000
Other	
Closing Balance	
Cash in Hand	1,028
Cash at Bank	107,669
Total Payments	4,818,220



Manab Unnayan Kendra (MUK)
Protecting Youth from Drug Abuse through Awareness and Monitoring
Receipts & Payments Statements
For the year ended June 30, 2021

Particulars	FY 2020-2021
Receipts	
Opening Balance	
Cash in Hand	-
Cash at Bank	362
Donation	655,228
Total Receipts	655,590

Particulars	FY 2020-2021
Payments	
Salary	115,155
Travel	10,330
Admin Cost	3,007
Communication	1,000
Meet the Press	30,010
Day Observation	494,365
Program Cost	
Closing Balance	
Cash in Hand	-
Cash at Bank	1,723
Total Payments	655,590

