

Partners :  
H.L. Barua, FCA FCS  
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S. Dhar, FCA, FCCA

  
**SHAHA & CO.**  
CHARTERED ACCOUNTANTS

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## Country Director

The Optimists Bangladesh Branch  
House # 96  
Tejkunipara (1<sup>st</sup> Floor) Galib Sharoni  
Dhaka-1215  
Bangladesh.

**Subject: Auditors Report** on the accounts of “**CHILD SPONSORSHIP PROGRAM**” of The Optimists Bangladesh Branch for the period from 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020.

Dear Sir,

We were appointed as auditor to conduct audit of the accounts of “**CHILD SPONSORSHIP PROGRAM**” of The Optimists Bangladesh Branch for the year from 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020. We have reviewed the Financial Positions on 31<sup>st</sup> December 2020 and related Income and Expenditure and Receipt and Payments accounts for the year ended as on 31<sup>st</sup> December 2020 with books of accounts, records, papers & documents as maintained by the organization & produced before us at time of our audit. Our observation and comments are as follows.

### BACKGROUND OF THE ORGANIZATION:

The Optimists was founded on 6<sup>th</sup> October 2000 in the United States of America .The Principal office is situated in New York, USA and opened a branch office in Dhaka, Bangladesh.

During the period under audit The Optimists Bangladesh Branch carried **CHILD SPONSORSHIP PROGRAM** in Twenty Three (23) districts of Moulvibazar, Sylhet, Hobigonj, Narayangonj, Rangpur, Dinajpur, Cumilla, Munshigonj, Dhaka, Feni, Noakhali, Chattogram, Coxsbazar, Bagerhat, Magura, Kishoreganj, Chandpur, Sunamganj, Pabna, Madaripur, Laxmipur, Brahmanbaria & Narail to provide financial assistance to the needy and neglected orphan children for their education and health care.

The Optimists Bangladesh is planning to extend their activities in different districts of Bangladesh.

### OBJECTIVES OF THE ORGANIZATION:

The objectives of the organization is to support mainly educational opportunities & provide health care to the poor, abused neglected & orphan children of Bangladesh.

### ACCOUNTING BASIS:

The Organization maintains it's accounts on cash basis.

### SCOPE OF OUR AUDIT:

We have carried out our examination in accordance with generally accepted auditing standards and accordingly included such tests of accounting records and such other auditing procedures, as we have considered necessary appropriate in the circumstances. We have carried the external audit and submit herewith the external audit report. Our responsibility is to express an independent opinion



Statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA) as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statements.

**BANK ACCOUNT:**

The Organization has maintained a mother account with Sonali Bank Ltd, A/C No. 33086193 for Bangladesh Branch at Dhaka Cant. Corporate Branch, Dhaka where a fund of Tk. 13,525,050.50 was received from The Optimists PHQ. U.S.A. during the year & another bank account was maintained with Trust Bank Ltd. Principal Branch, Dhaka, STD A/C No 02-0320000877. The following amount was transferred from the mother account to different Bank account in the district to meet their expenses.

Name of District	Amount	Bank Name	Branch & A/C No
Moulvibazar	1,798,272.00	Trust Bank Ltd.	Moulvibazar Branch A/C No-0026-0210000836
Sylhet	1,536,226.00	Trust Bank Ltd.	Sylhet Branch A/C No-0021-0320000258
Habigonj	642,581.00	National Bank Ltd.	Habigonj Branch A/C No-0071-34012683
Narayanganj	444,882.80	Cash Transaction from Bangladesh Branch	
Rangpur & Dinajpur	753,550.40	Trust Bank Ltd.	Dinajpur Branch A/C No.0310003279
Cumilla	647,203.00	Agrani Bank Ltd and Dutch Bangla Bank Ltd	Debidwar Branch, Comilla A/c No:0200008886451 Jhawtala Branch A/c No:1941510080536
Munshigonj	749,558.80	Cash Transaction from Bangladesh Branch	



Feni	00	AB Bnnk Ltd	Feni Branch A/c No:4137-798822-300
Dhaka	1,072,752.00	Shahjalal Islami Bank Ltd	Savar Branch, Dhaka A/c NO: 401711100007128
Noakhali	383767.80	Rupali Bank Ltd	Karambox Bazar Branch, Noakhali A/c No:2733010010378
Chattogram-Coxsbazar	472,934.20	Agrani Bank Ltd.	Gunagori Branch 0200012656265
Bagerhat	154,637.00	Trust Bank Ltd.	Bagerhat Branch A/C No.0084-0210001175
Magura	400,979.40	Cash Transaction from Bangladesh Branch.	
Kishoreganj	227,539.00	Trust Bank Ltd	Bhairab Branch A/c No:0064-0310009259
Chandpur	00	Trust Bank Ltd.	Chandpur Branch A/C No.0090-0310000961
Sunamganj	479,344.00	Agrani Bank Ltd.	Sunamganj Branch A/C No.0200005200764
Pabna	00	Rupali Bank Ltd	Bera Branch, Pabna A/c No:000025
Madaripur	237,645.00	NCC Bank Ltd and National Bank Ltd	Madaripur Branch A/c No:0048-0210008958 Shibchar Branch, Madaripur A/c No: 1095001961495
Narail	942,085.60	Sonali Bank Limited	Narail Branch A/C No-2507202000836
Laxmipur	141,337.00	Cash Transaction from Bangladesh Branch.	
Bramhanbaria	330,453.00	Sonali Bank Ltd	Singerbil Branch, Brahmanbaria A/c No:200000305

We have verified the amount with the respective Bank Statements maintained by the district offices.

**FINANCIAL STATEMENTS & COMMENT:**

i. Consolidated Receipts & Payments Accounts & Branch wise Receipts & Payments Accounts for the period from 1<sup>st</sup> January to 31<sup>st</sup> December 2020



ii. Consolidated Income & Expenditure Accounts & Branch wise Income & Expenditure Accounts for the period from 1<sup>st</sup> January to 31<sup>st</sup> December 2020.

iii. Consolidated Financial Position of Bangladesh Branch & Branch wise Balance Sheet of all the districts. FD-4 along with the TOR of Bangladesh Branch and Annexure-A/1.

iv. Consolidated Cash flow of Bangladesh Branch

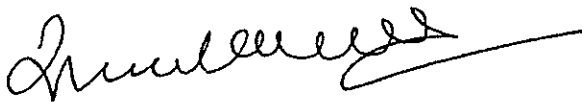
iv. In Our Opinion Cash Transaction Should be Avoid.

**REPORT:**

- a) We have obtained all the information and Explanations which were necessary for the purpose of our audit.
- b) In our opinion the Financial Position and the Income & Expenditure Accounts & Receipts & Payments Accounts have been drawn up properly.
- c) In our opinion such Financial Position exhibits a true and fair view of the state of affairs of the organization according to the best of our information & explanation given to us & shown by books of accounts of the organization.
- d) The books of the accounts of the organization have been kept properly.
- e) The optimists have maintained its accounts on cash basis

Thanking You,

Yours truly,



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**Hiralal Barua, FCA, FCS**

Enrollment: 160

Partner

**SHAHA & COMPANY**

Chartered Accountants

Date: 12<sup>th</sup> August, 2021

Place: Dhaka-1000

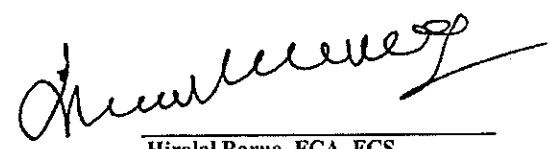


**THE OPTIMISTS**  
Bangladesh Branch

**Consolidated Financial Position**  
**As at 31<sup>st</sup> December, 2020.**

Fund & Liabilities	Amount In (Tk.) 2020	Amount In (Tk.) 2019	Assets	Amount In (Tk.) 2020	Amount In (Tk.) 2019
<b>Fund:</b>	<b>1,477,538</b>	<b>649,729</b>	<b>Furniture:</b>	<b>32,251</b>	<b>33,948</b>
Balance as per last year	649,729	633,789	Balance as per last year	33,948	35,735
Excess of income over expenditure / Excess of expenditure over income	827,808	15,940	Less: Depreciation 5%	1,697	1,787
			<b>Equipment:</b>	<b>3,692</b>	<b>4,101</b>
			Balance as per last year	4,102	4,557
			Less: Depreciation 10%	410	456
			<b>Cash &amp; Bank Balance:</b>	<b>1,441,595</b>	<b>611,679</b>
			Cash in hand	-	-
			Cash at bank	1,441,595	611,679
<b>Total</b>	<b>1,477,538</b>	<b>649,729</b>	<b>Total</b>	<b>1,477,538</b>	<b>649,729</b>

Subject to our annexed report of even date.

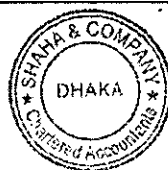


Hiralal Barua, FCA, FCS  
Enrollment No:160  
Partner  
SHAHA & COMPANY  
Chartered Accountants  
Date: 12th August, 2021  
Place: Dhaka-1000



**THE OPTIMISTS**  
Bangladesh Branch  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT**  
For the year ended 31<sup>st</sup> December, 2020.

Receipts	BD Branch	Moulvibazar	Sylhet	Hobigonj	Narayangonj	Rangpur-Dinajpur	Cumilla	Munshigonj
Fund Received From PHQ, NY USA :	13,525,050.50	-	-	-	-	-	-	-
Fund received from BD Branch to District office	-	1,798,272.00	1,536,226.00	642,581.00	444,882.80	753,550.40	647,203.00	749,558.80
Bank interest received	-	-	3.00	-	-	88.00	339.28	-
<b>Total Receipts</b>	<b>13,525,050.50</b>	<b>1,798,272.00</b>	<b>1,536,229.00</b>	<b>642,581.00</b>	<b>444,882.80</b>	<b>753,638.40</b>	<b>647,542.28</b>	<b>749,558.80</b>
Payments	BD Branch	Moulvibazar	Sylhet	Hobigonj	Narayangonj	Rangpur-Dinajpur	Cumilla	Munshigonj
Fund Transferred To District Office:	11,415,748.00	-	-	-	-	-	-	-
The Optimists BD Branch Dist	-	-	-	-	-	-	-	-
Fund To The Optimists Moulvi bazar Dist.	1,798,272.00	-	-	-	-	-	-	-
Fund To The Optimists Sylhet Dist.	-	-	1,536,226.00	-	-	-	-	-
Fund To The Optimists Hobigonj Dist.	642,581.00	-	-	-	-	-	-	-
Fund To The Optimists Narayangonj Dist.	444,882.80	-	-	-	-	-	-	-
Fund To The Optimists Rangpur & Dinajpur Dist.	753,550.40	-	-	-	-	-	-	-
Fund To The Optimists Cumilla Dist.	647,203.00	-	-	-	-	-	-	-
Fund To The Optimists Munshigonj Dist.	749,558.80	-	-	-	-	-	-	-
Fund To The Optimists Feni Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Dhaka Dist.	1,072,752.00	-	-	-	-	-	-	-
Fund To The Optimists Noakhali Dist.	383,767.80	-	-	-	-	-	-	-
Fund To The Optimists Chattogram & Coxsbazar Dist.	472,934.20	-	-	-	-	-	-	-
Fund To The Optimists Bagerhat Dist.	154,637.00	-	-	-	-	-	-	-
Fund To The Optimists Magura Dist.	400,979.40	-	-	-	-	-	-	-
Fund To The Optimists Kishoreganj Dist.	227,539.00	-	-	-	-	-	-	-
Fund To The Optimists Chandpur Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Sunamganj Dist.	479,344.00	-	-	-	-	-	-	-
Fund To The Optimists Pabna Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Madaripur Dist.	237,645.00	-	-	-	-	-	-	-
Fund To The Optimists Lakshimpur Dist.	141,337.00	-	-	-	-	-	-	-
Fund To The Optimists Narail Dist.	942,085.60	-	-	-	-	-	-	-
Fund To The Optimists Brahmanbaria Dist.	330,453.00	-	-	-	-	-	-	-
<b>Child Benefits :</b>	<b>-</b>	<b>1,797,772.00</b>	<b>1,535,226.00</b>	<b>641,031.00</b>	<b>444,882.80</b>	<b>752,900.40</b>	<b>647,203.00</b>	<b>749,558.80</b>
Cash Stipend	-	1,180,950.00	1,014,000.00	405,150.00	303,000.00	480,900.00	408,000.00	525,600.00
Dress Clothing (Uniforms)	-	314,450.00	266,000.00	120,650.00	72,200.00	138,700.00	121,600.00	114,000.00
Medical Expenses	-	132,400.00	112,000.00	50,800.00	30,400.00	58,400.00	51,200.00	48,000.00
Education Materials	-	148,950.00	126,000.00	57,150.00	34,200.00	65,700.00	57,600.00	54,000.00
Other Expenses	-	21,022.00	17,226.00	7,281.00	5,082.80	9,200.40	8,803.00	7,958.80
<b>General Expenses:</b>	<b>1,277,869.50</b>	<b>775.17</b>	<b>1,823.09</b>	<b>804.61</b>	<b>404.24</b>	<b>866.19</b>	<b>517.90</b>	<b>-</b>
Audit	22,000.00	-	-	-	-	-	-	-
Bank Charges Including non-refundable Tax	7,637.50	506.90	1,309.60	620.00	-	165.60	481.53	-
Computer Consumables	3,562.00	-	-	-	-	-	-	-
Custom Tax & Vat	65,556.00	-	-	-	-	-	-	-
Electricity	8,130.00	-	-	-	-	-	-	-
Furniture & Fixture	16,000.00	-	-	-	-	-	-	-
Labour Wages	10,500.00	-	-	-	-	-	-	-
Printing & Binding	2,017.00	-	-	-	-	-	-	-
Telex, Internet & Fax	6,000.00	-	-	-	-	-	-	-
Conference / Seminar	30,960.00	-	-	-	-	-	-	-
Telephone, Telo printer & Telegram	10,864.00	-	-	-	-	-	-	-
Postage, Courier & Parcel	72,865.00	-	-	-	-	-	-	-
Entertainment Expenses	2,621.00	-	-	-	-	-	-	-
Fuel & Gas	10,725.00	-	-	-	-	-	-	-
Pay Of Head Office Personnel ( Local )	654,515.00	-	-	-	-	-	-	-
Office Rent	287,500.00	-	-	-	-	-	-	-
Stationary Seal & Stamp	2,635.00	-	-	-	-	-	-	-
Transport Charge	22,720.00	-	-	-	-	-	-	-
Water	9,154.00	-	-	-	-	-	-	-
Travel/DSA (Home)	15,047.00	-	-	-	-	-	-	-
Other Expenses	16,861.00	-	-	-	-	-	-	-
Depreciation Exp.	-	268.27	513.49	184.61	404.24	700.59	36.37	-
<b>Total Payments</b>	<b>12,693,617.50</b>	<b>1,798,547.17</b>	<b>1,537,049.09</b>	<b>641,835.61</b>	<b>445,287.04</b>	<b>753,766.59</b>	<b>647,720.90</b>	<b>749,558.80</b>
Excess of income over expenditure / Excess of expenditure over income	831,433.00	(275.17)	(820.09)	745.39	(404.24)	(128.19)	(178.62)	-
<b>Total</b>	<b>13,525,050.50</b>	<b>1,798,272.00</b>	<b>1,536,229.00</b>	<b>642,581.00</b>	<b>444,882.80</b>	<b>753,638.40</b>	<b>647,542.28</b>	<b>749,558.80</b>



**THE OPTIMISTS**  
Bangladesh Branch  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT**  
For the year ended 31st December, 2020.

Receipts	Dhaka	Feni	Noakhali	Chattogram & Coxsbazar	Bagerhat	Magura	Narail	Kishoreganj
Fund Received From PHQ, NY USA :		-	-	-				
Fund received from BD Branch to District office	1,072,752.00		383,767.80	472,934.20	154,637.00	400,979.40	942,085.60	227,539.00
Bank interest received		432.13	-	-	-	-	-	-
<b>Total Receipts</b>	<b>1,072,752.00</b>	<b>432.13</b>	<b>383,767.80</b>	<b>472,934.20</b>	<b>154,637.00</b>	<b>400,979.40</b>	<b>942,085.60</b>	<b>227,539.00</b>
Payments	Dhaka	Feni	Noakhali	Chattogram & Coxsbazar	Bagerhat	Magura	Naarail	Kishoreganj
Fund Transferred To District Office:	-	-	-	-	-	-	-	-
The Optimists BD Branch Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Moulvi bazar Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Sylhet Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Habigonj Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Narayangonj Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Rangpur & Dinajpur Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Cumilla Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Munshigonj Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Feni Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Dhaka Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Noakhali Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Chattogram & Coxsbazar Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Bagerhat Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Magura Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Kishoreganj Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Chandpur Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Sunamganj Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Pabna Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Madaripur Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Lakshmipur Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Narail Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Brahmanbaria Dist.	-	-	-	-	-	-	-	-
<b>Child Benefits :</b>	<b>1,070,752.00</b>	<b>-</b>	<b>385,267.80</b>	<b>472,484.20</b>	<b>153,637.00</b>	<b>400,979.40</b>	<b>940,785.60</b>	<b>227,439.00</b>
Cash Stipend	786,750.00	-	248,400.00	290,100.00	96,300.00	259,800.00	570,000.00	136,800.00
Dress Clothing (Uniforms)	143,450.00	-	68,400.00	93,100.00	28,500.00	72,200.00	190,000.00	45,600.00
Medical Expenses	60,400.00	-	28,800.00	39,200.00	12,000.00	30,400.00	80,000.00	19,200.00
Education Materials	67,950.00	-	32,400.00	44,100.00	13,500.00	34,200.00	90,000.00	21,600.00
Other Expenses	12,202.00	-	7,267.80	5,984.20	3,337.00	4,379.40	10,785.60	4,239.00
<b>General Expenses:</b>	<b>1,858.00</b>	<b>294.82</b>	<b>506.00</b>	<b>1,254.00</b>	<b>696.90</b>	<b>-</b>	<b>966.00</b>	<b>154.60</b>
Audit	-	-	-	-	-	-	-	-
Bank Charges Including non-refundable Tax	1,858.00	294.82	506.00	1,254.00	696.90	-	966.00	154.60
Computer Consumables	-	-	-	-	-	-	-	-
Custom Tax & Vat	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Furniture & Fixture	-	-	-	-	-	-	-	-
Labour Wages	-	-	-	-	-	-	-	-
Printing & Binding	-	-	-	-	-	-	-	-
Telex, Internet & Fax	-	-	-	-	-	-	-	-
Conference / Seminar	-	-	-	-	-	-	-	-
Telephone, Tele printer & Telegram	-	-	-	-	-	-	-	-
Postage, Courier & Parcel	-	-	-	-	-	-	-	-
Entertainment Expenses	-	-	-	-	-	-	-	-
Fuel & Gas	-	-	-	-	-	-	-	-
Pay Of Head Office Personnel ( Local )	-	-	-	-	-	-	-	-
Office Rent	-	-	-	-	-	-	-	-
Stationary Seal & Stamp	-	-	-	-	-	-	-	-
Transport Charge	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Travel/DSA (Home)	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-
Depreciation Exp.	-	-	-	-	-	-	-	-
<b>Total Payments</b>	<b>1,072,610.00</b>	<b>294.82</b>	<b>385,773.80</b>	<b>473,738.20</b>	<b>154,333.90</b>	<b>400,979.40</b>	<b>941,751.60</b>	<b>227,593.60</b>
Excess of income over expenditure / Excess of expenditure over income	142.00	137.31	(2,006.00)	(804.00)	303.10	-	334.00	(54.60)
<b>Total</b>	<b>1,072,752.00</b>	<b>432.13</b>	<b>383,767.80</b>	<b>472,934.20</b>	<b>154,637.00</b>	<b>400,979.40</b>	<b>942,085.60</b>	<b>227,539.00</b>



**THE OPTIMISTS**  
Bangladesh Branch  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT**  
For the year ended 31st December, 2020.

Receipts	Chandpur	Sunamganj	Pabna	Madaripur	Laxmipur	B. Baria	Total Tk. 2020	Total Tk. 2019
Fund Received From PHQ. NY USA :							13,525,050.50	14,169,700.00
Fund received from BD Branch to District office	-	479,344.00	-	237,645.00	141,337.00	330,453.00	11,415,748.00	12,638,200.00
Bank interest received	-	-	-	-	-	-	862.41	2,747.44
<b>Total Receipts</b>	-	<b>479,344.00</b>	-	<b>237,645.00</b>	<b>141,337.00</b>	<b>330,453.00</b>	<b>24,941,660.91</b>	<b>26,810,647.44</b>
Payments	Chandpur	Sunamganj	Pabna	Madaripur	Laxmipur	B. Baria	Total Tk. 2020	Total Tk. 2019
Fund Transferred To District Office:							11,415,748.00	12,635,700.00
The Optimists BD Branch Dist.	-	-	-	-	-	-	-	-
Fund To The Optimists Moulvi bazar Dist.	-	-	-	-	-	-	1,798,272.00	1,879,100.00
Fund To The Optimists Sylhet Dist.	-	-	-	-	-	-	1,536,226.00	1,597,700.00
Fund To The Optimists Habigonj Dist.	-	-	-	-	-	-	642,581.00	644,100.00
Fund To The Optimists Narayanganj Dist.	-	-	-	-	-	-	444,882.80	451,600.00
Fund To The Optimists Rangpur & Dinajpur Dist.	-	-	-	-	-	-	753,550.40	872,700.00
Fund To The Optimists Cumilla Dist.	-	-	-	-	-	-	647,203.00	980,900.00
Fund To The Optimists Munshigonj Dist.	-	-	-	-	-	-	749,558.80	808,900.00
Fund To The Optimists Feni Dist.	-	-	-	-	-	-	-	255,600.00
Fund To The Optimists Dhaka Dist.	-	-	-	-	-	-	1,072,752.00	838,000.00
Fund To The Optimists Noakhali Dist.	-	-	-	-	-	-	383,767.80	396,800.00
Fund To The Optimists Chatogram & Coxsbazar	-	-	-	-	-	-	472,934.20	463,200.00
Fund To The Optimists Bagerhat Dist.	-	-	-	-	-	-	154,637.00	319,400.00
Fund To The Optimists Magura Dist.	-	-	-	-	-	-	400,979.40	393,800.00
Fund To The Optimists Kishoreganj Dist.	-	-	-	-	-	-	227,539.00	228,200.00
Fund To The Optimists Chandpur Dist.	-	-	-	-	-	-	-	255,100.00
Fund To The Optimists Sunamganj Dist.	-	-	-	-	-	-	479,344.00	435,400.00
Fund To The Optimists Pabna Dist.	-	-	-	-	-	-	-	142,500.00
Fund To The Optimists Madaripur Dist.	-	-	-	-	-	-	237,645.00	242,000.00
Fund To The Optimists Laxmipur Dist.	-	-	-	-	-	-	141,337.00	95,500.00
Fund To The Optimists Narail Dist.	-	-	-	-	-	-	942,085.60	966,000.00
Fund To The Optimists Brahmanbaria Dist.	-	-	-	-	-	-	330,453.00	369,200.00
<b>Child Benefits :</b>	-	<b>479,344.00</b>	-	<b>236,345.00</b>	<b>141,337.00</b>	<b>330,403.00</b>	<b>11,407,348.00</b>	<b>12,612,590.00</b>
Cash Stipend	-	315,600.00	-	142,500.00	85,500.00	199,500.00	7,448,850.00	8,134,650.00
Dress Clothing (Uniforms)	-	83,600.00	-	47,500.00	28,500.00	66,500.00	2,014,950.00	2,152,350.00
Medical Expenses	-	35,200.00	-	20,000.00	12,000.00	28,000.00	848,400.00	948,950.00
Education Materials	-	39,600.00	-	22,500.00	13,500.00	31,500.00	954,450.00	988,750.00
Other Expenses	-	5,344.00	-	3,845.00	1,837.00	4,903.00	140,698.00	387,890.00
<b>General Expenses:</b>	-	-	-	<b>1,667.50</b>	-	<b>298.00</b>	<b>1,290,756.52</b>	<b>1,546,417.64</b>
Audit	-	-	-	-	-	-	22,000.00	28,000.00
Bank Charges Including non-refundable Tax	-	-	-	1,667.50	-	298.00	18,416.95	28,887.17
Computer Consumables	-	-	-	-	-	-	3,562.00	1,650.00
Custom Tax & Vat	-	-	-	-	-	-	65,556.00	86,400.00
Electricity	-	-	-	-	-	-	8,130.00	10,645.00
Furniture & Fixture	-	-	-	-	-	-	16,000.00	43,876.00
Labour Wages	-	-	-	-	-	-	10,500.00	21,950.00
Printing & Binding	-	-	-	-	-	-	2,017.00	39,249.00
Telex, Internet & Fax	-	-	-	-	-	-	6,000.00	8,150.00
Conference / Seminar	-	-	-	-	-	-	30,960.00	3,794.00
Telephone, Tele printer & Telegram	-	-	-	-	-	-	10,864.00	11,374.00
Postage, Courier & Parcel	-	-	-	-	-	-	72,865.00	82,054.00
Entertainment Expenses	-	-	-	-	-	-	2,621.00	7,333.00
Fuel & Gas	-	-	-	-	-	-	10,725.00	10,475.00
Pay Of Head Office Personnel ( Local )	-	-	-	-	-	-	654,515.00	749,884.00
Office Rent	-	-	-	-	-	-	287,500.00	300,000.00
Stationary Seal & Stamp	-	-	-	-	-	-	2,635.00	10,364.00
Transport Charge	-	-	-	-	-	-	22,720.00	-
Water	-	-	-	-	-	-	9,154.00	7,061.00
Travel/DSA (Home)	-	-	-	-	-	-	15,047.00	50,811.00
Other Expenses	-	-	-	-	-	-	16,861.00	42,218.00
Depreciation Exp.	-	-	-	-	-	-	2,107.57	2,242.47
<b>Total Payments</b>	-	<b>479,344.00</b>	-	<b>238,012.50</b>	<b>141,337.00</b>	<b>330,701.00</b>	<b>24,113,852.52</b>	<b>26,794,707.64</b>
Excess of income over expenditure / Excess of expenditure over income	-	-	-	(367.50)	-	(248.00)	827,808.39	15,939.80
<b>Total</b>	-	<b>479,344.00</b>	-	<b>237,645.00</b>	<b>141,337.00</b>	<b>330,453.00</b>	<b>24,941,660.91</b>	<b>26,810,647.44</b>



Hiralal Barua, FCA, FCS  
Enrollment No:160  
Partner  
SHAHA & COMPANY  
Chartered Accountants  
Date:12th August, 2021  
Place:Dhaka-1000



**THE OPTIMISTS**  
Bangladesh Branch  
**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT**  
For the year ended 31st December, 2020.

Receipts	BD Branch	Moulvibazar	Sylhet	Hobigonj	Narayanganj	Rangpur	Cumilla	Munshigonj	Dhaka
Opening Balance:									
Cash in hand	-	-	-	-	-	-	-	-	-
Cash at bank:	573,842	959	353	3	-	2,214	10,288	-	-
Trust Bank Ltd.	567,259	959	353	-	-	2,214	10,288	-	-
Agrani Bank Ltd.	-	-	-	-	-	-	-	-	-
National Bank Ltd.	-	-	-	3	-	-	-	-	-
Sonali Bank Ltd.	6,583	-	-	-	-	-	-	-	-
Fund Received From PHQ, NY USA :	13,525,051	-	-	-	-	-	-	-	-
Cash received	-	1,798,272	1,536,226	642,581	444,883	753,638	647,203	749,559	1,072,752
Fund received from BD Branch to District office	-	-	-	3	-	-	339	-	-
Bank interest received	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>14,098,892</b>	<b>1,799,231</b>	<b>1,536,582</b>	<b>642,584</b>	<b>444,883</b>	<b>755,852</b>	<b>657,830</b>	<b>749,559</b>	<b>1,072,752</b>
<b>Payment</b>	<b>11,415,748</b>								
Fund transferred to district offices:									
The Optimists BD Branch Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Moulvi bazar Dist.	1,798,272	-	-	-	-	-	-	-	-
Fund To The Optimists Sylhet Dist.	1,536,226	-	-	-	-	-	-	-	-
Fund To The Optimists Hobigonj Dist.	642,581	-	-	-	-	-	-	-	-
Fund To The Optimists Narayanganj Dist.	444,883	-	-	-	-	-	-	-	-
Fund To The Optimists Rangpur & Dinajpur Dist.	753,550	-	-	-	-	-	-	-	-
Fund To The Optimists Cumilla Dist.	647,203	-	-	-	-	-	-	-	-
Fund To The Optimists Munshigonj Dist.	749,559	-	-	-	-	-	-	-	-
Fund To The Optimists Feni Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Dhaka Dist.	1,072,752	-	-	-	-	-	-	-	-
Fund To The Optimists Noakhali Dist.	383,768	-	-	-	-	-	-	-	-
Fund To The Optimists Chattogram & Coxebazar Dist.	472,934	-	-	-	-	-	-	-	-
Fund To The Optimists Bagerhat Dist.	154,637	-	-	-	-	-	-	-	-
Fund To The Optimists Magura Dist.	400,979	-	-	-	-	-	-	-	-
Fund To The Optimists Kishoreganj Dist.	227,539	-	-	-	-	-	-	-	-
Fund To The Optimists Chandpur Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Sunamganj Dist.	479,344	-	-	-	-	-	-	-	-
Fund To The Optimists Pabna Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Madaripur Dist.	237,645	-	-	-	-	-	-	-	-
Fund To The Optimists Lakshmapur Dist.	141,337	-	-	-	-	-	-	-	-
Fund To The Optimists Narail Dist.	942,086	-	-	-	-	-	-	-	-
Fund To The Optimists Brahmanbaria Dist.	330,453	-	-	-	-	-	-	-	-
Child Benefits :		1,797,772	1,535,226	641,031	444,883	752,900	647,203	749,559	1,070,752
Cash Stipend	-	1,180,950	1,014,000	405,150	303,000	480,900	408,000	525,600	786,750
Dress Clothing (Uniforms)	-	314,450	266,000	120,650	72,200	138,700	121,600	114,000	143,450
Medical Expenses	-	132,400	112,000	50,800	30,400	58,400	51,200	48,000	60,400
Education Materials	-	148,950	126,000	57,150	34,200	65,700	57,600	54,000	67,950
Function	-	-	-	-	-	-	-	-	-
Other Expenses	-	21,022	17,226	7,281	5,083	9,200	8,803	7,959	12,202
General Expenses:	1,277,870	507	1,310	620	-	166	482	-	1,858
Audit	22,000	-	-	-	-	-	-	-	-
Bank Charges Including non-refundable Tax	7,638	507	1,310	620	-	166	482	-	1,858
Computer Consumables	3,362	-	-	-	-	-	-	-	-
Custom Tax & Vat	65,556	-	-	-	-	-	-	-	-
Electricity	8,130	-	-	-	-	-	-	-	-
Furniture & Fixture	16,000	-	-	-	-	-	-	-	-
Labour Wages	10,500	-	-	-	-	-	-	-	-
Printing & Binding	2,017	-	-	-	-	-	-	-	-
Telex, Internet & Fax	6,000	-	-	-	-	-	-	-	-
Conference / Seminar	30,960	-	-	-	-	-	-	-	-
Telephone, Telo printer & Telegram	10,864	-	-	-	-	-	-	-	-
Postage, Courier & Parcel	72,865	-	-	-	-	-	-	-	-
Entertainment Expenses	2,621	-	-	-	-	-	-	-	-
Fuel & Gas	10,725	-	-	-	-	-	-	-	-
Stipend	-	-	-	-	-	-	-	-	-
Pay Of Head Office Personnel ( Local )	654,515	-	-	-	-	-	-	-	-
Office Rent	287,500	-	-	-	-	-	-	-	-
Research & Survey	-	-	-	-	-	-	-	-	-
Stationary Seal & Stamp	2,635	-	-	-	-	-	-	-	-
Transport Charge	22,720	-	-	-	-	-	-	-	-
Water	9,154	-	-	-	-	-	-	-	-
Travel/DSA (Home)	15,047	-	-	-	-	-	-	-	-
Other Expenses	16,861	-	-	-	-	-	-	-	-
Closing Balance:	1,405,275	952	46	933	-	2,786	10,145	-	142
Cash in hand	-	-	-	-	-	-	-	-	-
Cash at bank :									
Sonali Bank Ltd.	2,944	-	-	-	-	-	-	-	-
Agrani Bank Ltd.	-	-	-	-	-	-	9,766	-	-
National Bank Ltd.	-	-	-	933	-	-	-	-	-
Shahjalal Islami Bank Ltd.	-	-	-	-	-	-	-	-	142
Dutch Bangla Bank Ltd.	-	-	-	-	-	-	379	-	-
AB Bank Ltd.	-	-	-	-	-	-	-	-	-
Rupali Bank Ltd.	-	-	-	-	-	-	-	-	-
NCC Bank Ltd.	-	-	-	-	-	-	-	-	-
City Bank Ltd.	-	-	-	-	-	-	-	-	-
Trust Bank Ltd.	1,402,331	952	46	-	-	2,786	-	-	-
<b>Total</b>	<b>14,098,892</b>	<b>1,799,231</b>	<b>1,536,582</b>	<b>642,584</b>	<b>444,883</b>	<b>755,852</b>	<b>657,830</b>	<b>749,559</b>	<b>1,072,752</b>



**THE OPTIMISTS**  
Bangladesh Branch  
**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT**  
For the year ended 31st December, 2020.

Receipts	Feni	Noakhali	Chattogram	Bagerhat	Magura	Narail	Kishoreganj	Chandpur	Sunamganj
<b>Opening Balance:</b>									
Cash in hand	-	-	-	-	-	-	-	-	-
Cash at bank:	12,332	3,084	910	740	-	1,566	1,382	850	-
Trust Bank Ltd.	12,332	3,084	-	740	-	-	1,382	850	-
Agrani Bank Ltd.	-	-	910	-	-	-	-	-	-
National Bank Ltd.	-	-	-	-	-	-	-	-	-
Sonali Bank Ltd.	-	-	-	-	-	1,566	-	-	-
<b>Fund Received From PHQ, NY USA :</b>									
Cash received	-	-	-	-	-	-	-	-	-
Fund received from BD Branch to District office	432	383,768	472,934	154,637	400,979	942,086	227,539	-	479,344
Bank interest received	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>12,764</b>	<b>386,852</b>	<b>473,844</b>	<b>155,377</b>	<b>400,979</b>	<b>943,652</b>	<b>228,921</b>	<b>850</b>	<b>479,344</b>
<b>Payments</b>	<b>Feni</b>	<b>Noakhali</b>	<b>Chattogram</b>	<b>Bagerhat</b>	<b>Magura</b>	<b>Narail</b>	<b>Kishoreganj</b>	<b>Chandpur</b>	<b>Sunamganj</b>
<b>Fund transferred to district office:</b>									
The Optimists BD Branch Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Moulvi bazar Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Sylhet Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Habigonj Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Narayanganj Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Rangpur & Dinajpur Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Cumilla Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Manshigonj Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Feni Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Dhaka Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Noakhali Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Chattogram & Coxabazar Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Bagerhat Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Magura Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Kishoreganj Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Chandpur Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Sunamganj Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Pabna Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Madaripur Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Lakshimpur Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Narail Dist.	-	-	-	-	-	-	-	-	-
Fund To The Optimists Brahmanbaria Dist.	-	-	-	-	-	-	-	-	-
<b>Child Benefits :</b>									
Cash Stipend	-	248,400	290,100	96,300	259,800	570,000	136,800	-	315,600
Dress Clothing (Uniforms)	-	68,400	93,100	28,500	72,200	90,000	45,600	-	83,600
Medical Expenses	-	28,800	39,200	12,000	30,400	80,000	19,200	-	35,200
Education Materials	-	32,400	44,100	13,500	34,200	10,786	21,600	-	39,600
Functions	-	-	-	-	-	-	-	-	-
Other Expenses	-	7,268	5,984	3,337	4,379	190,000	4,239	-	5,344
<b>General Expenses:</b>	<b>295</b>	<b>506</b>	<b>1,254</b>	<b>697</b>	<b>-</b>	<b>966</b>	<b>155</b>	<b>-</b>	<b>-</b>
Audit	-	-	-	-	-	-	-	-	-
Bank Charges Including non-refundable Tax	295	506	1,254	697	-	966	155	-	-
Computer Consumables	-	-	-	-	-	-	-	-	-
Custom Tax & Vat	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
Furniture & Fixture	-	-	-	-	-	-	-	-	-
Labour Wages	-	-	-	-	-	-	-	-	-
Printing & Binding	-	-	-	-	-	-	-	-	-
Telex, Internet & Fax	-	-	-	-	-	-	-	-	-
Conference / Seminar	-	-	-	-	-	-	-	-	-
Telephone, Tele printer & Telegram	-	-	-	-	-	-	-	-	-
Postage, Courier & Parcel	-	-	-	-	-	-	-	-	-
Entertainment Expenses	-	-	-	-	-	-	-	-	-
Fuel & Gas	-	-	-	-	-	-	-	-	-
Stipend	-	-	-	-	-	-	-	-	-
Pay Of Head Office Personnel ( Local )	-	-	-	-	-	-	-	-	-
Office Rent	-	-	-	-	-	-	-	-	-
Research & Survey	-	-	-	-	-	-	-	-	-
Stationary Seal & Stamp	-	-	-	-	-	-	-	-	-
Transport Charge	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Travel/DSA (Home)	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-
<b>Closing Balance:</b>	<b>12,469</b>	<b>1,078</b>	<b>106</b>	<b>1,043</b>	<b>-</b>	<b>1,900</b>	<b>1,327</b>	<b>850</b>	<b>-</b>
Cash in hand	-	-	-	-	-	-	-	-	-
Cash at bank :									
Sonali Bank Ltd.	-	-	-	-	-	1,900	-	-	-
Agrani Bank Ltd.	-	-	106	-	-	-	-	-	-
National Bank Ltd.	-	-	-	-	-	-	-	-	-
Shahjalal Islami Bank Ltd.	-	-	-	-	-	-	-	-	-
Dutch Bangla Bank Ltd.	-	-	-	-	-	-	-	-	-
AB Bank Ltd.	12,469	-	-	-	-	-	-	-	-
Rupali Bank Ltd.	-	1,078	-	-	-	-	-	-	-
NCC Bank Ltd.	-	-	-	-	-	-	-	-	-
City Bank Ltd.	-	-	-	-	-	-	-	-	-
Trust Bank Ltd.	-	-	-	1,043	-	-	1,327	850	-
<b>Total</b>	<b>12,764</b>	<b>386,852</b>	<b>473,844</b>	<b>155,377</b>	<b>400,979</b>	<b>943,652</b>	<b>228,921</b>	<b>850</b>	<b>479,344</b>



**THE OPTIMISTS**  
Bangladesh Branch  
**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT**  
For the year ended 31st December, 2020.

	Pabna	Madaripur	Laxmipur	B. Baria	Total Tk. 2020	Total Tk. 2019
<b>Receipts</b>						
<b>Opening Balance:</b>						
Cash in hand	-	2,678	-	480	611,679	593,497
Cash at bank:		2,678	-	-	602,138	584,261
Trust Bank Ltd.	-	-	-	-	910	-
Agrani Bank Ltd.	-	-	-	-	3	633
National Bank Ltd.	-	-	-	480	8,629	8,603
Sonali Bank Ltd.	-	-	-	-	-	-
					13,525,051	14,169,700
<b>Fund Received From PHQ, NY USA :</b>						
Cash received	-	237,645	141,337	330,453	11,416,268	12,638,200
Fund received from BD Branch to District office	-	-	-	-	342	2,747
Bank interest received	-	-	-	-	-	-
<b>Total</b>		<u>240,323</u>	<u>141,337</u>	<u>330,933</u>	<u>25,553,340</u>	<u>27,404,145</u>
<b>Payments</b>					<b>11,415,748</b>	<b>12,635,700</b>
<b>Fund transferred to district office:</b>						
The Optimists BD Branch Dist.	-	-	-	-	1,798,272	1,879,100
Fund To The Optimists Moulvi bazar Dist.	-	-	-	-	1,536,226	1,597,700
Fund To The Optimists Sylhet Dist.	-	-	-	-	642,581	644,100
Fund To The Optimists Habigonj Dist.	-	-	-	-	444,883	451,600
Fund To The Optimists Narayanganj Dist.	-	-	-	-	753,550	872,700
Fund To The Optimists Rangpur & Dinajpur Dist.	-	-	-	-	647,203	980,900
Fund To The Optimists Comilla Dist.	-	-	-	-	749,559	808,900
Fund To The Optimists Munshigonj Dist.	-	-	-	-	-	255,600
Fund To The Optimists Feni Dist.	-	-	-	-	1,072,752	838,000
Fund To The Optimists Dhaka Dist.	-	-	-	-	383,768	396,800
Fund To The Optimists Noakhali Dist.	-	-	-	-	472,934	463,200
Fund To The Optimists Chottogram & Coxsbazar Dist.	-	-	-	-	154,637	319,400
Fund To The Optimists Bagerhat Dist.	-	-	-	-	400,979	393,800
Fund To The Optimists Magura Dist.	-	-	-	-	227,539	228,200
Fund To The Optimists Kishoreganj Dist.	-	-	-	-	-	255,100
Fund To The Optimists Chandpur Dist.	-	-	-	-	479,344	435,400
Fund To The Optimists Sunamganj Dist.	-	-	-	-	-	142,500
Fund To The Optimists Pabna Dist.	-	-	-	-	237,645	242,000
Fund To The Optimists Madaripur Dist.	-	-	-	-	141,337	95,500
Fund To The Optimists Laxmipur Dist.	-	-	-	-	942,086	966,000
Fund To The Optimists Narail Dist.	-	-	-	-	330,453	369,200
Fund To The Optimists Brahmanbaria Dist.	-	-	-	-	-	12,612,590
		<u>236,345</u>	<u>141,337</u>	<u>330,403</u>	<u>11,407,348</u>	<u>8,134,650</u>
<b>Child Benefits :</b>						
Cash Stipend	-	142,500	85,500	199,500	7,448,850	2,152,350
Dress Clothing (Uniforms)	-	47,500	28,500	66,500	1,914,950	948,950
Medical Expenses	-	20,000	12,000	28,000	848,400	988,750
Education Materials	-	22,500	13,500	31,500	875,236	387,890
Function	-	-	-	-	-	-
Other Expenses	-	3,845	1,837	4,903	319,912	-
		<u>1,668</u>	<u>-</u>	<u>298</u>	<u>1,288,649</u>	<u>1,544,175</u>
<b>General Expenses:</b>						
Audit	-	-	-	-	22,000	28,000
Bank Charges Including non-refundable Tax	-	1,668	-	298	18,417	28,887
Computer Consumables	-	-	-	-	3,562	1,650
Custom Tax & Vat	-	-	-	-	65,556	86,400
Electricity	-	-	-	-	8,130	10,645
Furniture & Fixture	-	-	-	-	16,000	43,876
Labour Wages	-	-	-	-	10,500	21,950
Printing & Binding	-	-	-	-	2,017	39,249
Telex, Internet & Fax	-	-	-	-	6,000	8,150
Conference / Seminar	-	-	-	-	30,960	3,794
Telephone, Tele printer & Telegram	-	-	-	-	10,864	11,374
Postage, Courier & Parcel	-	-	-	-	72,865	82,054
Entertainment Expenses	-	-	-	-	2,621	7,333
Fuel & Gas	-	-	-	-	10,725	10,475
Stipend	-	-	-	-	-	-
Pay Of Head Office Personnel ( Local )	-	-	-	-	654,515	749,884
Office Rent	-	-	-	-	287,500	300,000
Research & Survey	-	-	-	-	-	-
Stationary Seal & Stamp	-	-	-	-	2,635	10,364
Transport Charge	-	-	-	-	22,720	-
Water	-	-	-	-	9,154	7,061
Travel/DSA (Home)	-	-	-	-	15,047	50,811
Other Expenses	-	-	-	-	16,861	42,218
		<u>2,311</u>	<u>-</u>	<u>232</u>	<u>1,441,595</u>	<u>611,679</u>
<b>Closing Balance:</b>						
Cash in hand	-	-	-	-	-	-
Cash at bank :						
Sonali Bank Ltd.	-	-	-	232	5,076	8,629
Agrani Bank Ltd.	-	-	-	-	9,872	11,198
National Bank Ltd.	-	1,230	-	-	2,163	2,681
Shahjalal Islami Bank Ltd.	-	-	-	-	142	-
Dutch Bangla Bank Ltd.	-	-	-	-	379	-
AB Bank Ltd.	-	-	-	-	12,469	12,332
Rupali Bank Ltd.	-	-	-	-	1,078	3,084
NCC Bank Ltd.	-	1,081	-	-	1,081	-
City Bank Ltd.	-	-	-	-	-	-
Trust Bank Ltd	-	-	-	-	1,409,336	573,756
<b>Total</b>		<u>240,323</u>	<u>141,337</u>	<u>330,933</u>	<u>25,553,340</u>	<u>27,404,145</u>



*Hirulal Barua*

Hirulal Barua, FCA, FCS  
Enrollment: 160  
Partner  
SHAH & COMPANY  
Chartered Accountants  
Date: 12th August, 2021  
Place: Dhaka-1000

**THE OPTIMISTS**  
Bangladesh Branch

**STATEMENT OF CONSOLIDATED CASH FLOWS**  
For the year ended 31st December, 2020.

Particulars	Amount In (Tk.) 2020
<b>A. Cash Flow From Operating Activities :</b>	<b>829,916</b>
Net Income after Tax	827,808
Depreciation	2,108
Increase\Decrease in Current Assets	-
Increase\Decrease in Current Liabilities	-
<b>B. Cash Flow From Investment Activities :</b>	<b>-</b>
Fixed Assets	-
Investment	-
<b>C. Cash Flows From Financial Activities :</b>	<b>-</b>
Increase\Decrease in non Current Liabilities	-
Increase\Decrease in Share Capital	-
<b>Net Cash Increase\Decrease ( A+B+C )</b>	<b>829,916</b>
Add : Cash and Bank Balance at the opening of the year	611,679
<b>Cash and Bank Balance at the Closing of the year</b>	<b>1,441,595</b>



**FORM FD-4**

***Auditors Certificate***

**NGO Affairs Bureau Approval No: 03.07.2666.665.68.030.17-391 Dated 25 April 2017**

We have audited the accounts of “Child Sponsorship Program” Project of “The Optimists Bangladesh Branch” vide registration No: 2179, Dated 26<sup>th</sup> December 2006 from NGO Affairs Bureau of Prime Minister office. The Optimists Bangladesh Branch office Address: House # 96 Tejkunipara, (1<sup>st</sup> Floor) Galib Sharoni, P.S-Tejgaon, Dhaka-1215, Bangladesh for the period from 1<sup>st</sup> January, 2020 to 31<sup>st</sup> December, 2020 and examined all relevant books and vouchers and certify that according to audited accounts:

1. Amount of foreign donation brought forward at the beginning of the period was **Tk. 573,841.60**
2. Foreign donations amounting to **Tk. 13,525,050.50** was received by the organization during the period.
3. Balance of foreign donations utilized by the organization at 31<sup>st</sup> December 2020 was **Tk. 1,405,274.60**
4. Foreign donations amounting to **Tk. 12,693,617.50** were utilized for the following purpose:

Head of expenditures/ purposes	Amount (In Taka)		
	As per Approved Budget (Revised)	Actually spent by BD branch	Difference Under
Total Budget and expenditures (Details in Annexure-A/1)	<b>22,953,026.00</b>	<b>12,693,617.50</b>	<b>10,259,408.50</b>
<b>Total Taka</b>	<b>22,953,026.00</b>	<b>12,693,617.50</b>	<b>10,259,408.50</b>

5. Certified further that the organization maintained the accounts of foreign donations and records relating thereto in the manner specified in the Foreign Donations (Voluntary Activities) Regulations Ordinance 2016.
6. The information furnished above is correct and were checked by us



*Hiralal Barua*

**Hiralal Barua, FCA, FCS**  
Enrollment No: 160  
Partner  
**SHAHA & COMPANY**  
Chartered Accountants  
Date: 12<sup>th</sup> August, 2021  
Place: Dhaka-1000

THE OPTIMISTS, BANGLADESH BRANCH

PROJECT : CHILD SPONSORSHIP PROGRAM ( PERIOD : 01-01-2020 TO 31-12-2020)

Annexure-A/1

NGO Affairs Bureau Letter No. 03.07.2666.665.68.030.17-391 dated 25 April 2017

Ser No.	Head of Expenditure	Code No.	Approved Budget 4th Year -2020	Actually Spent 4th by BD branch Year -2020	Variance	Remarks/deferent if any with the budget.
1	Pay of head office personnel(local)	1.01	1,348,526.00	654,515.00	694,011.00	
2	Travel/DSA expenses(home)	2.01	111,804.00	15,047.00	96,757.00	
3	Office Rent	2.03	468,750.00	287,500.00	181,250.00	
4	Water & Souarage	2.06	28,125.00	9,154.00	18,971.00	
5	Electricity	2.07	39,546.00	8,130.00	31,416.00	
6	Fuel & Gas	2.08	32,928.00	10,725.00	22,203.00	
7	Research/Survey expenses	2.1	56,252.00	-	56,252.00	
8	Books & Periodicals	2.11	83,318.00	-	83,318.00	
9	Furniture	3.04	36,000.00	16,000.00	20,000.00	
10	Advertisement & Publicity	2.13	18,250.00	-	18,250.00	
11	Stationary, Seals & Stamp	2.15	23,958.00	2,635.00	21,323.00	
12	Printing & Binding	2.16	9,125.00	2,017.00	7,108.00	
13	Entertainment Expenses	2.17	23,438.00	2,621.00	20,817.00	
14	Awards & Rewards	2.18	10,646.00	-	10,646.00	
15	Labour Wages	2.19	20,736.00	10,500.00	10,236.00	
16	Computer Consumables	2.23	15,500.00	3,562.00	11,938.00	
17	Functions	2.24	25,920.00	-	25,920.00	
18	Insurance/Bank Charges	2.28	19,965.00	7,637.50	12,327.50	
19	Postage, Courier & Parcel	2.29	93,312.00	72,865.00	20,447.00	
20	Telephone, Telegram & Teleprinter	2.3.0	31,104.00	10,864.00	20,240.00	
21	Telex, Fax & Internet	2.31	27,376.00	6,000.00	21,376.00	
22	Income Tax	2.33	13,720.00	-	13,720.00	
23	Tax & Vat	2.34	82,944.00	65,556.00	17,388.00	
24	Transport Charges	2.39	82,944.00	22,720.00	60,224.00	
25	Audit Fee	2.4	51,840.00	22,000.00	29,840.00	
26	Publications	2.46	10,648.00	-	10,648.00	
27	Seminar/Conference Expenses	2.48	82,944.00	30,960.00	51,984.00	
28	Other Expenses/ Contingencies For CSP	2.68	523,548.00	165,959.00	357,589.00	
29	Computer & Office Equipments	3.11	40,859.00	-	40,859.00	
30	Stipend	2.42	12,519,000.00	7,448,850.00	5,070,150.00	
31	Uniform (Cash Benefit)	2.45	3,705,000.00	2,014,950.00	1,690,050.00	
32	Medical Expenses (Cash Benefit)	2.61	1,560,000.00	848,400.00	711,600.00	
33	Education Materials (Cash Benefit)	2.41	1,755,000.00	954,450.00	800,550.00	
	<b>Total</b>		<b>22,953,026.00</b>	<b>12,693,617.50</b>	<b>10,259,408.50</b>	



THE OPTIMISTS  
BANGLADESH BRANCH

Project: Child Sponsorship Program  
Period: 1st January 2020 to 31st December 2020

Note-3

Source and Application of Fund during the Year - 2020

Particulars	Taka	Taka
<b>Application:</b>		
(A). Expenditure as per Annexure - A/1	12,693,617.50	
(B). Less: Source of Fund Received	13,525,050.50	
(A - B) = C		(831,433.00)
<b>Details of Break up is given below:</b>		
Last Year Cash & Bank Balance:		
Cash in Hand	-	
Cash at Bank:	573,841.60	
Trust Bank Ltd.	567,258.60	
Agrani Bank Ltd.	-	
National Bank Ltd.	-	
Sonali Bank Ltd.	6,583.00	
<b>Add:</b>		
Sale of Fixture & Furniture		
Bank Interest Received FY-2020	-	
(D) Fund Inflow :	573,841.60	
(E) Expenditure due but not paid this year	-	
(D + E) = F	573,841.60	
<b>Less:</b>		
Closing balance for the year		
Cash in Hand	-	
Cash at Bank:	1,405,274.60	
Trust Bank Ltd.	1,402,331.10	
Agrani Bank Ltd.	-	
National Bank Ltd.	-	
Sonali Bank Ltd.	2,943.50	
(G) Fund Retained	1,405,274.60	
Fund Spent (F - G)		(831,433.00)

*Hirulal Barua*



Hiralal Barua, FCA, FCS  
Enrollment No:160  
Partner  
SHAHA & COMPANY  
Chartered Accountants  
Date: 12th August,2021  
Place: Dhaka-1000

**The optimists**  
**Bangladesh Branch**

*Particulars Required By NGO Affairs Bureau*

In addition to our Auditors' report as follows, on the specific points required by the NGO Affairs Bureau, vide its circular no: NGO Affairs Bureau Enlistment/Renewal Memo No: 03.07.2666.657.43.253.17-51 dated January 16, 2020. This Report is made on the basis of our examination of the books and records of the concerned NGO.

1. We have conducted the audit in accordance with International Standards on Auditing (ISA) and discharge our obligations with utmost responsibility remaining fully independent. The terms of reference provided with the enlistment has been followed and we confirm that the financial audit of The Optimists, for the year ended December 31, 2020 was preformed with due professional care.
2. In our opinion the NGO has maintained the accounts of the project in compliance with the requirements of the foreign donations (Voluntary Activities) Regulation Ordinance 2016. So far as it appeared from our examination of the accounting books and records, in our opinion, the NGO has also complied with the accounting requirements specified in The Foreign Donations (Voluntary Activities) Regulation Ordinance, 2016.
3. The FD-4 along with Annexure- A/1 has been prepared in prescribed format and has been duly certified and signed by us. There is no local income of the Organization for this project during the year.
4. There is no separate project under The Optimists Bangladesh except the project shown in the accounts FD-6.
5. The major components of the Child Sponsorship Program are as follows.

- ❖ Date of Appointment of CA Firm: 24 June, 2021.
- ❖ Project Name: **Child Sponsorship Program, The Optimists Bangladesh.**
- ❖ Project Period: January 2017 – December 2021
- ❖ Project Approval Memo No & Date: 03.07.2666.665.68.030.17-391, 25 April 2017.
- ❖ Fund Release Memo No & Date: 03.07.0000.662.68.030.17-32, 14 January, 2020 and 03.07.2666.665.68.030.17-1641, 06 December, 2020.
- ❖ Amount of Release Fund: 1<sup>st</sup> Installment Tk. 1,14,76,513.00 and 2<sup>nd</sup> Installment Tk. 1,14,76,513.00 Total 2,29,53,026.00
- ❖ Amount of Foreign Donation Received: Tk. 1,35,25,050.50
- ❖ The amount of foreign donation was not received in the mother account before the approval of the fund.
- ❖ Audit Year: January 2020 – December 2020.
- ❖ **Project Area:**

- Moulvibazar
- Sylhet
- Hobigonj
- Narayangonj
- Rangpur
- Dinajpur
- Cumilla.
- Munshigonj
- Dhaka
- Feni
- Noakhali
- Chattogram
- Coxsbazar
- Bagerhat
- Magura
- Kishoreganj
- Chandpur
- Sunamganj
- Pabna
- Madaripur
- Laxmipur
- Brahmanbaria
- Narail





❖ Number of Beneficiary: Total 1214

6. The Receipts & Payment account has been prepared in accordance with the accounting records maintained by the NGO's. A compilation sheet showing the reconciliation of the line items in the NGO's accounts with those in the Annexure A/1 has been enclosed with this report. A full set of financial statements including Balance Sheet, Income & Expenditure Accounts has been attached with audit report.
7. The audit has been arranged in sequential manner with common seal & signature.
8. This project of The Optimists Bangladesh is continuing and the previous audit report was properly submitted to NGO Bureau.
9. The pages of the audit report have been signed and certified by us. One set of the audit report has been sent to the Deputy Director (Audit & Inspection) of the NGO Affairs Bureau under a security sealed cover.
10. The NGO was registered with the NGO Affairs Bureau vide Reg. No 2179 dated 26.12.2006 & renewed on 18 January 2017.
11. We confirmed that as per foreign donations (Voluntary Activities) Regulation Rules-2016, the NGO has received all foreign donations through a single bank account and that is Sonali Bank, Corporate Branch, Dhaka Cantonment, C/A no. 33086193.
12. Foreign donations were received through Sonali Bank, Corporate Branch, Dhaka Cantonment, Dhaka, Current Account no: 33086193. The name of donor, date of receipts and amount received has been shown below:

Sl. No.	Date of Receipts	Name of Donor	Amount (Tk)	Fund transferred date from mother account to project account
1.	08.03.2020	The Optimists	85,25,000.00	12-03-2020
2.	09.12.2020	Astoria, New York, The United States of America.	50,00,050.50	13-12-2020
	<b>Total :</b>		<b>1,35,25,050.50</b>	

From our verification we did not observe any difference between donation ledger and bank statement.

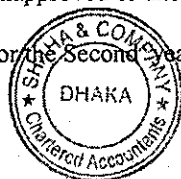
13. During the year under audit, the NGO did not receive any donations in kind from its donors & any other sources.
14. During the year under audit, The Optimists, BD Branch not earned any bank interest and no exchange gain on foreign donation.
15. On the basis of the information available to us, and the result of our review of the books of accounts which was conducted on a sample basis, in our opinion, the NGO has maintained the cash/bank book, ledger, stock register under the double entry system of Accounting in compliance with foreign donations (Voluntary activities) Regulation Rules, 2016.
16. The NGO does not have any Revolving Credit or Revolving Credit Fund for any other project.
17. The NGO does not conduct any micro credit program and does not have any license from Micro Credit Regulatory Authority.
18. During the year under audit, the NGO did not incur any expenditure in foreign currency out of the project fund.
19. The NGO adjusted budget over run in one line item with surplus budget in another line item.



20. Salary & other allowances of the local staffs were paid by Cheque.
21. The project didn't take any loan from any person or others organization
22. No salary, benefit and other honorarium benefits did received by member of NGO General Council and Executive Council from the project.
23. On the basis of the information available to us, in the results of our review of the financial control system of the NGO appeared to be good.
24. During the year under audit, the NGO has not refunded any unspent balance.
25. Tax and Vat was deducted from the payment incurred by NGO except from the payment mention bellow-

Sl. No & Subject	Amount expended	Deductable amount		Deducted amount		Govt. deposit Amount		Due payment amount		TR No. and date
		VAT	IT	VAT	IT	VAT	IT	VAT	IT	
1. Office Rent	287,500	43,500	14,500	43,500	14,500	43,500	14,500	00	00	3, 4 dt.16-1-20
2. Audit Fee	22,000	3,300	2,200	3,300	2,200	3,300	2,200	00	00	54,55 dt 9-2-20
3. Printing & Binding	2,017	303	00	303	00	303	00	00	00	2, 3 dt.9-3-20
4. Stationery, Seal & Stamp	2,635	105	00	105	00	105	00	00	00	7, 8 dt.8-6-20 1, 2 dt. 27-7-20
5. Entertainment	2,621	105	00	105	00	105	00	00	00	4, 5 dt.20-8-20
6. Computer consumable	3,562	142	00	142	00	142	00	00	00	26, 27 dt. 6-9-20,
7. Furniture	16,000	480	00	480	00	480	00	00	00	11, 12 dt. 19-10-20
<b>Total</b>		<b>47,935</b>	<b>16,700</b>	<b>47,935</b>	<b>16,700</b>	<b>47,935</b>	<b>16,700</b>	<b>00</b>	<b>00</b>	44, 45 dt. 26-11-20, 1, 2 dt.22-12-20, 01,02,03,04,0:06, 07 dt.30-12-2020

26. As per Income Tax Ordinance, 1984 rules the NGO is required to have Tax Identification Number (TIN). The TIN of the NGO is 557047595742. Income tax return in this year not submitted yet. The NGO having no foreign employee.
27. The NGO does not have any income Generation Activities under their project.
28. During the year no expenses in made for foreign tour from foreign donation.
29. All the assets were purchased in the name of the NGO and rental agreement was with the NGO also.
30. During the year the NGO does not sale/exchanged any kind of properties.
31. Based on the results of our examinations conducted on a sample basis, and the books and records provided, we have not noted any irregularities, unapproved or unbudgeted expenditure to be reported in the Management Letter.
32. The audit report is prepared for the Second year and we have not audited this NGO more than five years back to back.



33. The organization has executive committee which consists of following:

SL.No.	Name	Designation
01.	Major General Abdus Salam Chowdhury, ndc (Retd.)	Country Director
02	Mazharul Haque	Addl Country Director & Chief Operating Officer
03	Md. Abu Sayed	Addl Country Director & Chief Financial Officer
04.	Advocate Md. Shariful Islam Shiplu	Director Finance
05.	M. Alam Khan	Director Public Relation & Information
06.	Zaheda Begum Hena	Director Evaluation, Research, Monitoring & Mentoring
07.	A K M Saidul Karim	General Secretary

The organization does not have any Governing body or Managing committee.

34. The NGO has provided for the audit fee from project funds.

35. Our enlistment number is Memo No. 03.07.2666.657.043.253.17-51 dated January 16,2020 Serial No. 95.

36. Organization's all financial transaction are free from Money Laundering and Terrorist financing.

37. Organizations have followed all the condition and involved local administration.

38. Organizations not completed the audit in time due to COVID-19.

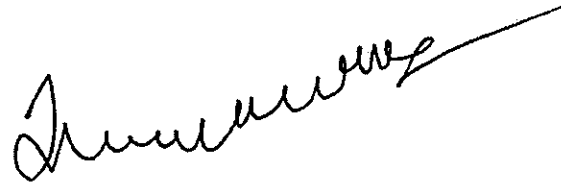


**THE OPTIMISTS**  
Bangladesh Branch

**Financial Position**  
**As at 31<sup>st</sup> December, 2020.**

<b>Fund &amp; liabilities</b>	<b>Amount (Tk.)</b>	<b>Assets</b>	<b>Amount (Tk.)</b>
<b>Fund:</b>	<b>1,405,274.60</b>	<b>Cash &amp; Bank Balance:</b>	<b>1,405,274.60</b>
Balance as per last year	573,841.60	Cash in hand	
Excess of income over expenditure	831,433.00	Cash at bank	1,405,274.60
<b>Total</b>	<b>1,405,274.60</b>	<b>Total</b>	<b>1,405,274.60</b>

Subject to our annexed report of even date.



**Hiralal Barua, FCA, FCS**  
Enrollment No: 160  
Partner  
**SHAHA & COMPANY**  
Chartered Accountants  
Date: 12th August, 2021  
Place: Dhaka-1000



THE OPTIMISTS  
Bangladesh Branch

INCOME & EXPENDITURE ACCOUNT  
For the year ended 31<sup>st</sup> December, 2020

Expenditure	Amount (Tk.)	Income	Amount (Tk.)
Expenditure Of The Optimists BD Branch :	12,693,617.50	Fund Received to Sonali Bank : A/C NO:33086193	13,525,050.50
Audit	22,000.00	3/8/2020	8,525,000.00
Bank Charges	7,637.50	12/9/2020	5,000,050.50
Computer Consumables	3,562.00		
Custom Tax & Vat	65,556.00		
Electricity	8,130.00		
Furniture & Fixture	16,000.00		
Conference	30,960.00		
Entertainment Expense	2,621.00		
Labour Wages	10,500.00		
Printing & Binding	2,017.00		
Telex, Internet & Fax	6,000.00		
Telephone, Tele printer & Telegram	10,864.00		
Postage, Courier & Parcel	72,865.00		
Fuel & Gas	10,725.00		
Pay Of Head Office Personnel ( Local )	654,515.00		
Office Rent	287,500.00		
Stationary Seal & Stamp	2,635.00		
Transport Charge	22,720.00		
Water	9,154.00		
Travel/DSA (Home)	15,047.00		
Other Expenses	16,861.00		
Fund To The Optimists Moulvi bazar Dist.	1,798,272.00		
Fund To The Optimists Sylhet Dist.	1,536,226.00		
Fund To The Optimists Habigonj Dist.	642,581.00		
Fund To The Optimists Narayangonj Dist.	444,882.80		
Fund To The Optimists Rangpur Dist.	753,550.40		
Fund To The Optimists Comilla Dist.	647,203.00		
Fund To The Optimists Munshigonj Dist.	749,558.80		
Fund To The Optimists Feni Dist.			
Fund To The Optimists Dhaka Dist	1,072,752.00		
Fund To The Optimists Noakhali Dist.	383,767.80		
Fund To The Optimists Chittagong Dist.	472,934.20		
Fund To The Optimists Bagerhat Dist.	154,637.00		
Fund To The Optimists Magura Dist.	400,979.40		
Fund To The Optimists Dinajpur Dist.			
Fund To The Optimists Kishoreganj Dist.	227,539.00		
Fund To The Optimists Chandpur Dist.			
Fund To The Optimists Sunamganj Dist.	479,344.00		
Fund To The Optimists Pabna Dist.			
Fund To The Optimists Madaripur Dist.	237,645.00		
Fund To The Optimists Lakshmipur Dist.	141,337.00		
Fund To The Optimists Narail Dist.	942,085.60		
Fund To The Optimists Brahmanbaria Dist.	330,453.00		
Excess of income over expenditure	831,433.00		
	13,525,050.50		13,525,050.50



**THE OPTIMISTS**

Bangladesh Branch

**RECEIPTS & PAYMENTS ACCOUNT**

**For the year ended 31st December, 2020.**

Receipts	Amount (Tk.)
<b>Opening Balance:</b>	6,583.00
Cash in hand	-
Cash at bank	6,583.00
<b>Fund Received From PHQ. NY USA :</b>	13,525,050.50
3/8/2020	8,525,000.00
12/9/2020	5,000,050.50
<b>Total</b>	<b>13,531,633.50</b>

Payments	Amount (Tk.)
<b>Expenditure Of The Optimists BD Branch :</b>	13,525,000.00
<b>Fund Transferred To Trust Bank Ltd. A/C No. 020320000877</b>	
3/12/2020	8,525,000.00
12/13/2020	5,000,000.00
<b>Bank Charges</b>	3,690.00
<b>Closing Balance:</b>	2,943.50
Cash in hand	-
Cash at bank	2,943.50
<b>Total</b>	<b>13,531,633.50</b>



**THE OPTIMISTS**  
Bangladesh Branch  
**RECEIPTS & PAYMENTS ACCOUNT**  
**For the year ended 31<sup>st</sup> December, 2020.**

Payments	Amount (Tk.)	Receipts	Amount (Tk.)
<b>Expenditure Of The Optimists BD Branch :</b>	<b>12,689,927.50</b>	<b>Receipts</b>	<b>Amount (Tk.)</b>
Audit	22,000.00	<b>Opening balance:</b>	<b>567,258.60</b>
Bank Charges	3,947.50	Cash in hand	-
Computer Consumables	3,562.00	Cash at bank	567,258.60
Custom Tax & Vat	65,556.00		
Electricity	8,130.00	<b>Fund Received from Sonali Bank : A/C</b>	<b>13,525,000.00</b>
Furniture & Fixture	16,000.00	<b>NO:33086193</b>	
Conference	30,960.00	3/12/2020	8,525,000.00
Entertainment Expense	2,621.00	12/13/2020	5,000,000.00
Labour Wages	10,500.00		
Printing & Binding	2,017.00		
Telex, Internet & Fax	6,000.00		
Telephone, Tele printer & Telegram	10,864.00		
Postage, Courier & Parcel	72,865.00		
Fuel & Gas	10,725.00		
Pay Of Head Office Personnel ( Local )	654,515.00		
Office Rent	287,500.00		
Stationary Seal & Stamp	2,635.00		
Transport Charge	22,720.00		
Water	9,154.00		
Travel/DSA (Home)	15,047.00		
Other Expenses	16,861.00		
Fund To The Optimists Moulvi bazar Dist.	1,798,272.00		
Fund To The Optimists Sylhet Dist.	1,536,226.00		
Fund To The Optimists Habigonj Dist.	642,581.00		
Fund To The Optimists Narayangonj Dist.	444,882.80		
Fund To The Optimists Rangpur Dist.	753,550.40		
Fund To The Optimists Comilla Dist.	647,203.00		
Fund To The Optimists Munshigonj Dist.	749,558.80		
Fund To The Optimists Feni Dist.			
Fund To The Optimists Dhaka Dist.	1,072,752.00		
Fund To The Optimists Noakhali Dist.	383,767.80		
Fund To The Optimists Chittagong Dist.	472,934.20		
Fund To The Optimists Bagerhat Dist.	154,637.00		
Fund To The Optimists Magura Dist.	400,979.40		
Fund To The Optimists Dinajpur Dist.			
Fund To The Optimists Kishoreganj Dist.	227,539.00		
Fund To The Optimists Chandpur Dist.			
Fund To The Optimists Sunamganj Dist.	479,344.00		
Fund To The Optimists Pabna Dist.			
Fund To The Optimists Madaripur Dist.	237,645.00		
Fund To The Optimists Lakshminipur Dist.	141,337.00		
Fund To The Optimists Narail Dist.	942,085.60		
Fund To The Optimists Brahmanbaria Dist.	330,453.00		
<b>Closing balance:</b>	<b>1,402,331.10</b>		
Cash in hand	-		
Cash at bank	1,402,331.10		
<b>Total</b>	<b>14,092,258.60</b>	<b>Total</b>	<b>14,092,258.60</b>

