

Liberation War Museum - Nirman Project

Auditor's report and

Audited Financial Statements

for the year ended 30 June 2016



ACNABIN

Chartered Accountants

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The Board of Trustees of Liberation War Museum – Nirman Project Independent Auditor's Report to

We have audited the financial statements of Liberation War Museum- Nirman Project (the Project), which comprise the Statement of financial position as at 30 June 2016, and the Statement of profit or loss and Receipts and Payments Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting policies as mentioned in note# 2 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Bangladesh Standards on Auditing (BSA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Liberation War Museum- Nirman Project as at 30 June 2016, and its results of activities and receipts and payments for the year then ended in accordance with the accounting policies as mentioned in the note# 2 to the financial statements.

Basis of Accounting

Without modifying our opinion, we draw attention to Note# 2 to the financial statements, which describe the basis of accounting.

27 MAR 2017

Dated, Dhaka



ACNABIN


Chartered Accountants



Liberation War Museum- Nirman Project
Statement of Financial Position
As at 30 June 2016

	Amounts in Taka	
	30 June 2016	30 June 2015
Assets		
Non Current Assets		
Property, Plant & Equipment	17,926,611	18,236,634
Work in Progress	792,964,920	549,554,943
Total non-current assets	810,891,530	567,791,577
Current Assets		
Cash and Bank Balances	1,928,665	72,738,964
Investment in FDR	122,224,227	190,355,453
Accrued Interest	-	-
Advance, deposits and prepayments	17,324,097	4,391,055
Total Current Assets	141,476,989	267,485,472
Total Assets	952,368,519	835,277,049
Fund & Liabilities		
General Fund	864,575,293	796,222,370
Current Liabilities		
Tax on Bank Interest reverse	42,033	42,033
Security Deposit	44,522,443	27,358,528
Loan Payable	26,588,780	-
Tax Payable A/C	1,232,125	-
VAT Payable A/C	1,674,961	-
Payable to Daffodil Electric Company	570,957	-
Payable to Cross World Power Ltd.	1,353,174	-
Payable to Annexe Enterprise	154,635	-
Payable to LWM	11,654,117	11,654,117
Total current liabilities	87,793,226	39,054,679
Total Fund and Liabilities	952,368,519	835,277,049


Trustee & Member Secretary
Muktijuddah Smriti Trust
Muktijuddah Museum


Trustee
Muktijuddah Smriti Trust
Muktijuddah Museum

27 MAR 2017

Dated, Dhaka



ACNABIN
Chartered Accountants

Liberation War Museum- Nirman Project
Statement of Income and Expenditure
For the year ended 30 June 2016

		Amounts in Taka	
Notes		2015-16	2014-15
Income			
	12	16,190,657	35,503,235
	13	61,412,136	24,400,707
		77,602,793	59,903,942
Expenditure			
	14	5,143,230	3,824,368
	15	622,137	66,650
		310,024	343,759
	16	23,963	24,461
	17	68,626	46,059
	18	609,187	639,788
	19	2,472,703	1,483,925
		9,249,870	6,429,010
		68,352,923	53,474,932

Excess of income Over Expenditure


Trustee & Member Secretary
 Muktijuddah Smriti Trust
 Muktijuddah Museum


Trustee
 Muktijuddah Smriti Trust
 Muktijuddah Museum

27 MAR 2017

Dated, Dhaka


ACNABIN
 Chartered Accountants



**Liberation War Museum- Nirman Project
Receipts and Payments Statement
For the period ended on June 30, 2016.**

	Amounts in Taka	
	2015-16	2014-15
OPENING BALANCE:		
Cash in Hand	50,026	46,408
STD Accounts	72,688,938	40,540,215
BRAC Bank Ltd. (Nirman A/C # 7001)	61,462,234	314,205
Janata Bank Ltd. (Nirman A/C # 408)	11,187,893	40,188,834
Janata bank Ltd. (Smrity A/C # 424)	38,811	37,176
FDR	190,355,453	337,202,816
Janata Bank Ltd (A/C No. # 2751)	-	109,770,064
BRAC Bank Ltd. (A/C No. # 7001)	112,526,620	101,699,826
BRAC Bank Ltd. (A/C No. # 7002)	-	56,148,045
Mercantile Bank Ltd (A/c No. # 3586)	61,753,100	55,136,695
First Security Bank Ltd (A/C No # 1294)	16,075,733	14,448,186
Total Opening Balance (A)	263,094,417	377,789,439
RECEIPTS:		
Donation from Life Member	2,941,046	740,000
Donation for Bricks	3,188,623	353,423
Donation from Sponsor	1,500,000	1,500,000
Donation from Charter Member	3,600,000	21,560,000
Donation from Contemporary	182,467	247,284
Govt. Donation	50,000,000	-
Bank Interest on STD	1,398,420	621,014
Bank Interest on FDR	14,792,237	34,882,221
Total Receipts (B)	77,602,793	59,903,942
PAYMENTS:		
Salary & Allowances	3,170,027	2,429,428
Bonus	370,650	227,100
Car Fuel	112,091	74,839
Mobile Bill	49,800	38,100
Stationery	33,526	26,559
Office Rent	40,000	120,000
Water & Electricity	8,000	24,000
Advertisement	15,552	62,856
Garage Rent	24,000	24,000
Conveyance	27,714	25,328
Internet Modem	-	5,060
Internet Bill	20,563	17,301
Newspaper Bill	3,730	3,880
Entertainment	30,546	26,169
Miscellaneous Expense	558,521	1,136,470
Printer Toner	35,100	19,500
Internet Router	1,300	-
Courier Service	705	580
Internet Security	2,100	2,100





Amounts in Taka

2015-16 **2014-15**

Computer Maintenance	3,670	-
Car Maintenance	104,650	61,512
Car Insurance	-	17,845
Meeting expense	64,676	24,682
Program Exp.	321,250	-
Tour Expenses	1,211,130	-
Bank Charge	3,629	11,300
Excise Duty	112,500	55,350
Fund Raising Program Exp	28,881	4,000,000
Air Craft Maintenance	1,800	-
Employee Sick Pay	11,085	-
Gass Bill	5,142	-
Labor Bill	15,650	-
Interest on Loan Amount	506,008	-
Tree	5,580	-
Accounting Service	773,544	773,544
Tax Expenses	10,929,661	9,226,407
VAT Expenses	12,394,017	10,592,196
Mir Akhter	57,481,738	66,545,942
Everest Eastern Ltd.	26,378,847	2,602,086
Alook Refrigeration Co. Ltd.	19,260,802	22,923,892
Daffodil Electric Company	1,000,000	7,854,788
Gross World power Ltd.	9,461,000	14,343,750
Felix Controls Ltd.	4,246,486	-
Glow & Glow Engineers	14,156,822	-
Auto Power (Pvt.) Ltd.	3,673,313	-
Modern Erection Ltd.	575,000	550,000
Payable to Mir Akhter Ltd.	13,189,971	19,474,756
Payable to Alook Refrigeration Co. Ltd.	-	6,431,928
Payable to Bangladesh Techno Rise Ltd.	992,277	-
Payable to Bronze Mural	300,313	-
Payable to Cross World power Ltd.	4,000,000	-
Holding Tax Expense	-	468,180
Consultancy fee (Solar Panel)	-	37,500
Consultancy Fee (DWG)	2,428,200	2,428,200
Consultancy Fee (AVE)	173,250	1,409,087
Wood	69,533	-
Foreign Consultants Expenses	854,772	-
Deep Tube-Well	-	163,000
DESCO (RMU)	2,833,243	-
DESCO (Removal Electric pole)	27,971	-
Electric Bill	454,950	-
Telephone Line	10,750	-
Water Line (Dhaka WASA)	-	336,141
Air Conditioner	1,500	-
Nahar Engineering Steel Builders (Air Craft)	350,790	-
Ray Media Solutions (Digital Conference)	875,587	-
Ray Media Solutions (Wireless)	594,291	-
Ray Media Solutions (Acoustic Panel)	726,925	-
Ray Media Solutions (Curtain)	227,857	-
Ray Media Solutions (Furniture: 2)	397,575	-
Asiatic Marketing Communication td. (TVC)	932,920	-
Asiatic Marketing Communication td. (Photo)	25,525	-
Asiatic Marketing Communication td. (RDC)	150,000	-
Ray Media Solutions (Swivel Chair)	377,332	-





Amounts in Taka

2015-16 **2014-15**

Ray Media Solutions (False Ceiling)	673,955	-
Ray Media Solutions (Sound System)	490,175	-
Ray Media Solutions (Furniture)	479,897	-
Seven Star Engineering Works	579,500	-
Creation Unlimited (Auditorium Chair)	1,528,330	-
Creation Unlimited (Seminar Chair)	873,332	-
Creation Unlimited (Lighting Equipment-1)	698,315	-
Creation Unlimited (Lighting Equipment-2)	1,567,372	-
Want Ad	107,731	-
Unity Scientific & Surgical Co.	1,478,912	-
Omega Exim Limited (Network Accessories)	405,572	-
Omega Exim Limited (Network Switches)	560,692	-
Omega Exim Limited (Server)	565,250	-
Water Test	8,500	-
Gallery	301,531	-
Aegis Services Limited (Metal Detector)	225,000	-
Lamex International (Metal Rack)	2,027,129	-
Lamex International (Office Furniture)	439,542	-
Jass Builders & Engineers (PABX)	424,075	-
Annexe Enterprise	3,462,989	-
Fiber Knit (live video Streaming)	515,812	-
Fiber Knit (Fabric Carpet)	683,446	-
Fiber Knit (Speakers)	396,593	-
Fiber Knit (Acoustic panel)	358,675	-
Mamico Tech Ltd.	731,500	-
Nahar Engineering Steel Builders (M.S. Sign Board Bangla)	217,740	-
Nahar Engineering Steel Builders (M.S. Sign Board English)	180,000	-
Nahar Engineering Steel Builders (Flag Pole)	85,000	-
Security Deposit from Nahar Engineering Steel Builders (M.S Sign Board)	11,460	-
Water Communications Engenieers Ltd.	758,780	-
Eden Plant	60,000	-
Roots International	39,474	-
TITAS Gas T&D Co. Ltd.	82,237	-
Terracotta Mural	522,000	-
Bronze Mural	1,948,437	-
Bangladesh Techno Rise Ltd.	19,186,231	-
Bentwood	522,500	-
Al-Tasin Trading Homes	290,700	-
Audit Fee	180,000	-
Wages	455,500	-
Audio Visual Center	38,858	-
Zakir Ahmed	100,000	-
Onix Computers System	216,810	-
Onix Computers System (D&L)	1,025,500	-
Land Revenue Expense	-	3,608
Telephone Bill	1,842	-
Security Guard	399,866	-
Total Payments (C)	243,133,098	174,598,964

CLOSING BALANCE (A+B-C):

97,564,112 **263,094,417**

Cash in Hand

230,544 **50,026**

STD Accounts

1,698,121 **72,688,938**

BRAC Bank Ltd. (A/C No. # 7001)

61,462,234

Janata Bank Ltd.(Nirman A/C No # 408)

11,187,893

Janata bank Ltd. (Smrity A/C No. 424)

38,577





Amounts in Taka	
2015-16	2014-15
122,224,227	190,355,453
122,224,227	112,526,620
-	61,753,100
-	16,075,733
(26,588,780)	-
(26,588,780)	-
97,564,112	263,094,417

FDR

BRAC Bank Ltd. (A/C No. # 7001)
Mercantile Bank Ltd (A/c No. # 3586)
First Security Bank Ltd (A/C No # 1294)

Bank Loan

BRAC Bank Ltd. (A/C No. # 7002)

TOTAL

Trustee & Member Secretary
Muktijuddah Smriti Trust
Muktijuddah Museum

Trustee
Muktijuddah Smriti Trust
Muktijuddah Museum





**Liberation War Museum- Nirman Project
Notes to the Financial Statements
For the year ended on 30 June 2016**

1. Background Information

1.1 Incorporation

The Liberation War Museum was established in 1996 to honor the Bangladesh People's heroic struggle for democracy, secularism and national rights through the armed resistance against the Pakistan Army and local religious fundamentalist collaborators after they unleashed on of the worst genocides in history upon the innocent people of the then East Pakistan from the middle of the night on 25th March 1971. It is run by a Board of Trustee with overwhelming support of all sections of people and is the outcome of citizen's effort at all levels. It is now recognized, nationally and internationally, as a reliable and credible institution protecting the history of the emergence of Bangladesh.

1.2 Objectives of the organization

The Museum brings to view the untold stories of courage and determination, victory and defiance, heroics and heartbreaks.

2. Basis of preparation

2.1 Basis of presentation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting policies as mentioned in note 3.1 to 3.6 below.

2.2 Components of the Financial Statements

Following are the components of Financial Statements:

- a) Statement of Financial Position;
- b) Statement of Income and Expenditure;
- c) Statement of Receipts and Payments; and
- d) Notes to the Financial Statements comprising a summary of significant accounting policies and other explanatory information.

3. Significant Accounting Policies

3.1 Property, plant and equipment

Non-Current assets (property, plant & equipment) in the accounts are stated at cost less accumulated depreciation.

3.2 Depreciation

Fixed assets have been stated at cost less accumulated depreciation. Depreciation has been charged following reducing balance method at the rates varying from 10% to 25% depending on the nature of assets. Depreciation is charged for the whole year irrespective of date of purchase.

3.3 Amortisation of Leasehold Land

Lease hold land have been valued as cost less accumulated amortisation. Amortisation has been charged over the Lease term (99 Years) equally.





3.4 Cash and bank balances

Cash and cash equivalents comprise cash in hand and bank balances in short term deposit, which were held and available for use of the LWM-Nirman Project without any restriction.

3.5 Fund Category

The donations received are classified on the basis of amount received on the following basis:

Sl.	Fund Category	Amount in Taka
1	Premier Patron	1 Crore or above
2	Patron	50 lacs
3	Sponsor Member	15 lacs
4	Charter Member	3 lacs
5	Life member	1 lac
6	Buying a Brick	10 Thousand

3.6 Accounting period

The accounting period of the project is from 1 July 2015 to 30 June 2016

3.7 General

The figures appearing in these Financial Statements have been rounded off to the nearest integer.





	Amounts in Taka	
	At 30 June 2016	At 30 June 2015
4 Property Plant and Equipment		
Cost		
Leasehold Land	17,583,950	17,583,950
Computer and other peripherals	101,200	101,200
Books	7,000	7,000
Furniture Fixture	390,851	390,851
Motor Vehicle	1,382,500	1,382,500
Air Condition	188,270	188,270
Office Equipment	27,990	27,990
Tube Well	163,000	163,000
Water Line	336,141	336,141
Total Cost Value (A)	20,180,902	20,180,902

Notes

4.1

Accumulated Depreciation and Amortization (Annex-A)

Leasehold Land	858,393	691,154
Furniture & Fixture	159,593	133,898
Air Condition	126,578	111,155
Computer	67,957	59,646
Books	2,867	2,407
Motor Vehicle (Car)	1,020,086	929,482
Office Equipment	18,818	16,525
Total Accumulated Depreciation (B)	2,254,291	1,944,268
Written Down Value (A-B)	17,926,611	18,236,634

4.1 The lease was granted on 27 December 2011 for 99 years, in favour of Trustee and Member Secretary, Liberation War Museum formed and operated by Liberation War Museum Trust. This lease was given for the construction of the liberation war museum. The project under which the construction was made is named as 'Liberation War Museum- Nirman Project'.

5 Work in Progress

Mir Akhter Hossain Ltd.	501,802,994	418,167,836
Everest Eastern Ltd.	36,516,607	
Modern Erection Ltd.	1,236,264	
Alook Refrigeration Co. Ltd.	61,152,982	36,925,558
Cross World Power Ltd.	36,164,621	17,818,322
Daffodil Electric Company.	11,709,000	9,757,500
Bangladesh Techno Rise Ltd.	25,381,771	
Felix Controls Ltd.	5,275,138	
Glow & Glow Engineers Ltd.	9,952,797	
Auto Power Pvt. Ltd	2,652,998	
Ray Media Solutions (Digital Conference)	967,500	
Ray Media Solutions (Wireless)	738,200	
Ray Media Solutions (Acoustic Panel)	798,819	
Ray Media Solutions (Swivel Chair))	421,600	
Ray Media Solutions (Furniture)	533,560	
Fiber Knit (Fabric Carpet)	751,040	
Fiber Knit (Fabric Covered)	419,503	
Asiatic Marketing Communications Ltd. (TVC)	1,243,892	
Asiatic Marketing Communications Ltd. (RDC)	178,500	
Asiatic Marketing Communications Ltd. (Photoshoot)	29,354	
Terracotta Mural	567,391	
Lamex International (Metal Rack)	2,325,045	
Jass Builders & Engineers	510,752	
Mamico Tech Ltd.	836,956	
Wood	69,533	





Zakir Ahmed	142,858
Annexe Enterprise	4,198,500
RMU (DESCO)	2,833,243
Creation Unlimited (Auditorium Chair)	1,758,216
Creation Unlimited (Seminar Chair)	993,834
Creation Unlimited (Lighting Equipment-2)	1,823,054
Want Ad.	124,950
Unity Scientific & Surgical Co.	1,701,366
Bronze Mural	2,484,807
Roots International	39,474
Water Communications Engineers Ltd.	868,168
Nahar Engineering Steel Builders (Air Craft)	375,176
Nahar Engineering Steel Builders (M.S Sign Board Bangla)	243,829
Nahar Engineering Steel Builders (M.S Sign Board English)	190,476
Nahar Engineering Steel Builders (Flag Pole)	89,474
Onix Computers System (Cartige & Printer)	230,650
ONIX Computers System (Deskto & Laptop)	1,108,648
Gallery	301,531
Shore Piling for Building	33,312,232
Consultancy Fee (DWG)	29,481,420
Soil Test Expenses	106,700
RAJUK Fee	206,613
Foreign Consultants Expenses	3,120,928
Consultancy Fee (BUET)	911,424
Consultancy Fee (Techno)	910,000
Consultancy Fee (AVE)	2,109,782
Consultancy Fee (Solar Panel)	50,000
Telephone Line	10,750
Prize Money	1,000,000
	792,964,920
	549,554,943

5.1 Mir Akhter Hossain Ltd.

Opening Balance	310,588,123
1st to 11th Bill (0.0.2013)	27,389,404
12th Bill (0.0.2013)	34,881,367
13th Bill (0.0.2013)	45,308,942
14th, 15th and 16th Bill (19.9.2015)	-
17th Bill (19.9.2015)	-
	501,802,994
	418,167,836

6 Cash and Bank Balances

Cash in Hand	230,544	50,026
Cash in Bank	1,698,121	72,688,938
	1,928,665	72,738,964

6.1

Cash in Bank	A/C No.
Name of Bank	637001
Brac Bank Ltd.	408
Janata Bank Ltd.	424
Janata Bank Ltd.	
	1,698,121
	72,688,938

6.1





7 Investment in FDR

Name of Bank	A/C No.	
Mercantile Bank Ltd.	41300053586	61,753,100
Janata Bank Ltd.	13655052751	-
First Security Bank Ltd	24400001294	16,075,733
Brac Bank Ltd.	1501301658637002	-
Brac Bank Ltd.	1501301658637001	112,526,620
	122,224,227	190,355,453

Amounts in Taka

At	At
30 June 2016	30 June 2015

8 Advance, Deposit, Pre-Payments

Mir Akhter Hossain Ltd.	-	2
Everest Estern Ltd.	-	2,875,233
Modern Erection Ltd.	-	604,396
Ray Media Solutions (Curtain)	266,500	-
Ray Media Solutions (False Ceiling)	728,600	-
Ray Media Solutions (Sound Sys)	560,200	-
Ray Media Solutions (Furniture:2)	462,431	-
Seven Star Engineering Steel Builders	659,460	-
Creations Unlimited (Lighting Equipment-1)	812,230	-
Omega Exim Ltd. (Network Accessories)	471,732	-
Omega Exim Ltd. (Network Switchces)	652,157	-
Omega Exim Ltd. (Server)	657,458	-
Fiber Knit (Live Video Streaming system)	589,500	-
Fiber Knit (Speakers)	453,250	-
Aeigis Services Ltd.	239,362	-
Advance to Tour Expense	800,000	-
Lamex International (Office Furniture)	500,190	-
Glow & Glow Engineers Ltd.	6,073,245	-
Eden Plant	63,000	-
Bentwood	597,826	-
Al-Tasin Trading Homes	325,532	-
Auto (power) Pvt.	1,500,000	-
DWG Consultancy Fee	911,424	911,424
	17,324,097	4,391,055

8.1 Mir Akhter Hossain Ltd.

Opening Balance	-	4,884,163
Addition During the period	-	-
Less: Adjustment made during the period	-	4,884,161
	-	2

9 General Fund

Opening Balance	796,222,370	742,747,438
Add: Transfer from income statement	68,352,923	53,474,932
	864,575,293	796,222,370

10 Security Deposit

Security Deposit (MIR)		
Opening Balance	22,911,565	15,529,406
Addition During the period	2,178,584	5,378,985
Less: Returnend during the period	-	-
Security Deposit (Alook)	25,090,149	20,908,391
	6,115,297	3,692,555





Security Deposit (Cross World)	3,616,462	1,781,832
Security Deposit (Daffodil)	1,170,900	975,750
Security Deposit (Techno Rise)	2,538,177	
Security Deposit (Everest Eastern Ltd.)	3,651,661	
Security Deposit (Felix Controls Ltd.)	527,514	
Security Deposit (Mamico Tech Ltd.)	38,500	
Security Deposit (Bentwood)	27,500	
Security Deposit (Al-Tasin Trading Homes)	15,300	
Security Deposit (Water Communications Engineers Ltd.)	39,935	
Security Deposit (Ray Media Solutions (Swivel Chair))	21,080	
Security Deposit (Annexe Enterprise)	209,923	
Security Deposit from (Fiber Knit (live Video Streaming)	29,475	
Security Deposit from (Unity Scientific & Surgical Co.)	77,838	
Security Deposit from (Ray Media Solutions (Sound System)	28,010	

	73,820	
	13,325	
	20,925	
	22,663	
	20,975	
	30,500	
	50,925	
	80,606	
	245,647	
	132,650	
	497,640	
	135,046	
	44,522,443	27,358,528

Security Deposit from (Ray Media Solutions (wireless Interprising System)	
Security Deposit from (Ray Media Solutions (Curtain)	
Security Deposit from (Ray Media Solutions (Furniture:2)	
Security Deposit from (Fiber Knit (Speakers)	
Security Deposit from (Fiber Knit Acoustic Panel)	
Security Deposit from (Seven Star Engineers Ltd.)	
Security Deposit from (Jass Builders.)	
Security Deposit from (Omega Exim Ltd.)	
Security Deposit from (Creations Unlimited)	
Security Deposit from (Auto Power Pvt. Ltd.)	
Security Deposit from (Glow & Glow Engineers Ltd..)	
Security Deposit (Lamex International.)	

10.1 Bank Loan

Name of Bank	A/C No.
Brac Bank	7002

26,588,780
26,588,780

11 Payable to LWM

Opening Balance	15,654,117
Less: Payment during the period	4,000,000

11,654,117	15,654,117
11,654,117	11,654,117





	Amounts in Taka	
	2015-16	2014-15
12 Income from Bank Interest		
Bank Interest on STD	1,398,420	621,014
Bank Interest on FDR	14,792,237	34,882,221
	16,190,657	35,503,235
13 Donation		
Private Donation	11,412,136	24,400,707
Gov't Donation	50,000,000	-
	61,412,136	24,400,707
13.1 Private Donation		
Life Member	2,941,046	740,000
Bricks	3,188,623	353,423
Sponsor	1,500,000	1,500,000
Charter Member	3,600,000	21,560,000
Contemporary	182,467	247,284
	11,412,136	24,400,707
13.2 Gov't Donation		
Donation	50,000,000	-
Less: Refund	-	-
	50,000,000	-
14 Office and Administrative Expenses		
Salary, Wages & Employee sick pay	3,761,412	2,586,100
Festival Bonus	370,650	227,100
Accounting Fee	1,011,168	1,011,168
	5,143,230	3,824,368
15 Financial Charges		
Bank Charge	3,629	11,300
Interest on Bank Loan	506,008	-
Excise Duty	112,500	55,350
	622,137	66,650
16 Internet Expenses		
Internet Modem	-	5,060
Internet Router	1,300	-
Internet Security	2,100	2,100
Internet Bill	20,563	17,301
	23,963	24,461
17 Printing and Stationery Expenses		
Stationery	33,526	26,559
Printer Toner	35,100	19,500
	68,626	46,059





Amounts in Taka	
2015-16	2014-15
	120,000
40,000	24,000
462,950	468,180
-	-
82,237	3,608
-	24,000
24,000	639,788
609,187	639,788

18 Rent, Taxes & Electricity

Office Rent
Water & Electricity
Holding Tax
Titag Gas
Land Revenue Tax
Garage Rent

19 Other Expenses

Conveyance	27,714	25,328
Car Fuel	112,091	74,839
Mobile Bill	49,800	38,100
Advertisement	18,630	74,520
Newspaper Bill	3,730	3,880
Entertainment	30,546	26,169
Miscellaneous	558,521	1,136,470
Fund Raising Programme Exp	28,881	-
Tree	5,580	-
Security Guard	399,866	-
Audit fee	230,000	-
Removal of Electric Pole (DESCO)	27,971	-
Audio Visual Center	38,858	-
Gass Bill	5,142	-
Labor Bill	15,650	-
Telephone Bill	1,842	-
Water Test	8,500	-
Air Conditioner & Air Craft Maintenance	3,300	-
Car Insurance	-	17,845
Courier Service	705	580
Computer Maintenance	3,670	-
Car Maintenance	104,650	61,512
Meeting expense	64,676	24,682
Programme Ex.	321,250	-
Tour Expenses	411,130	-
2,472,703	1,483,925	



LIBERATION WAR MUSEUM
Fixed Asset Schedule
As at 30 June 2016

Particulars	Cost				Depreciation Rate	Depreciation/Amortization				Written down Value
	Opening Value as at 01 January, 2016	Addition during the period/year	Disposal During the period	Closing Value as at 30 June 2016		Opening Value as at 01 July 2015	Addition during the period	Disposal During the period	Closing Value as at 30 June 2016	
Leasehold Land	17,583,950	-	-	17,583,950	0.99%	691,154	167,239	-	858,393	16,725,557
Furniture & Fixture	390,851	-	-	390,851	10%	133,898	25,695	-	159,593	231,258
Air Condition	188,270	-	-	188,270	20%	111,155	15,423	-	126,578	61,692
Computer	101,200	-	-	101,200	20%	59,646	8,311	-	67,957	33,243
Books	7,000	-	-	7,000	10%	2,407	459	-	2,867	4,133
Motor Vehicle (Car)	1,382,500	-	-	1,382,500	20%	929,482	90,604	-	1,020,086	362,414
Office Equipment	27,990	-	-	27,990	20%	16,525	2,293	-	18,818	9,172
Tube Well	163,000	-	-	163,000	0%	-	-	-	-	163,000
Water Line	336,141	-	-	336,141	0%	-	-	-	-	336,141
Total	20,180,902	-	-	20,180,902		1,944,268	310,024	-	2,254,291	17,926,611
Figure in 30.06.2015	19,681,761	499,141	-	20,180,902		1,600,509	343,759	-	1,944,268	18,236,634

