

Financial Resources Management of Orient Button Ltd.

Submitted by:

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MBA, 44th Batch

Major in Finance

This article is presented for partial fulfillment in requirements of the degree of Master of Business Administration (MBA).

Title Page

Financial Resources Management of Orient Button Ltd.

Thanks To

Rafiqul Islam

Professor

Faculty of Business and Economics

Daffodil International University.

Date: 28, November 2018



Daffodil International University

Financial Resources Management of Orient Button Ltd.

Dedicated to

My Father

Whom I love more than any other person in the world.

Letter of transmittal

28, November 2018

Rafiqul Islam

Professor

Faculty of Business and Economics

Daffodil International University

Subject: Submission of Internship Article.

Dear Sir

Here is the internship article you have assigned a partial completion of my MBA degree. It is an obligatory requirement of MBA student to attach with an organization for 3 months in order to gain practical knowledge about management and other related issues, which is referred to as the Internship Program. I have got an opportunity to practically work in Orient Button Ltd.

In this article, I have tried to give my best effort. There may be shortcomings. It would be grateful if you consider this article.

Sincerely yours

Kakon Kar

ID: 162-14-2109

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Letter of Acceptance

This is to certify that the internship Article on Financial Resources Management of Orient Button Ltd. is submitted for the partial completion of Mater of Business Administration (MBA) degree from the Daffodil International University. Kakon Kar, ID: 162-14-2109 has done this article under my supervision. None of the internship article has been submitted before. I wish him every success in life.

He is permitted to submit the article.

.....

Signature

Rafiqul Islam

Professor

Faculty of Business and Economics

Daffodil International University

Acknowledgement

At first, I would like to precise my appreciation to God for giving me the power and chance to complete this article in the roster time magnificently.

I am genuinely grateful to my supervisor Rafiqul Islam, Professor, Faculty of Business Administration for his encouraging motivation, kind guidance, and valuable recommendations & guidance during my internship period. His recommendations & guidance have made the article in a moral method.

Thanks to all other staffs, who have helped me while working in OBL. My special thanks to other officers of OBL for giving me their precious time.

Declaration

I am Kakon Kar, a student of MBA, Daffodil International University, hereby declare that the internship article titled 'Financial Resources Management of Orient Button Ltd.' is prepared after the completion of my internship at Commercial Department under the intensive supervision and Guidance of Mr. Razib Rahim Account and Commercial Manager and Rafiqul Islam, Professor, Daffodil International University.

I also declare that the internship article is prepared for academic purpose only for award of MBA degree.

.....

Signature

Kakon Kar

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Executive summary

Orient Button Ltd. is one of the largest conglomerates in Bangladesh. This article mainly deals with the financial Resources management of OBL. This article will fully embark upon late august 2018.

I tried together information about this specific subject in various source like internet, field data. It is formed on my knowledge & practical experience I completed this article. The article based on information & data supplied by Finance and Commercial Department of OBL.

In Bangladesh OBL has its successful financial turnover. Finance and Commercial Department keeps important and confidential information. Any organization's success depends upon proper planning and acts according to the plan. And it is the financial capability of a firm to support the plan. It is necessary to study the financing source make sure have good transaction with in. This company has made its progressive curve due to exemplary good performance of finance departments.

Finally, I conclude that, Orient Button Ltd. has a great potential growth in the country as a leading international brand with a national image. The corporate level financing of OBL is very positive and their satisfaction level is very high. The customers believe that the company provides high quality service with reasonable prices. They provide their service to customer with carefully.

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Chapter One

Introductory

1.1 Introduction:

OrientButton Limited a concern of orient family has been founded in 2014. It is a fully automated computerized and specialized button manufacturing plant for 100% export orientated garments industry. OBL is one of the well-reputed and resourceful companies in Bangladesh. It has sincerely carried on its status as the biggest manufacturer of all sorts of polyester button. Here we are introducing you with our best quality machines, production capacity, and product quality, variety of button, manpower and about our clients.

It is the A OEKO TEX Certified Button Manufacturing Company and the member of BKMEA. Leading organization involved in manufacturing and supplying Products like Chalk, Pearl, Horn, Shank and Wood Button. These products are manufactured using high grade raw material and leading-edge technology as per the set quality standards. The offered range is widely acknowledged for dimensional accuracy, strength, high durability and corrosion resistant finish. Clients can avail the offered products from us at highly competitive prices. We are aiming for the world best manufacturers of buttons. We are one of the best confidences of high end fashion designers in the world. Be amazed with design of our products, the quality and put through test. Customer will not find lesser prices, enhanced quality, and greater customer service anywhere. Any frequently promoted or written quoted price. Establishing our business had a specific goal, which also becomes our mission statement. To collect and provide the highest quality products at the best potential price to the valued customer. Our goal is to accomplish the maximum approval of the buyers. We having the world's best button manufacturing machines manufactured by BONETTI from Italy.

1.2 Background of the article:

Work is important for every student, which has helped me to understand the real life situation, especially for the student of Business Administration. That's completed my work in the OBL, a manufacturing company's business.

Based on work project prepared this article on "Financial Resources Management of OBL." This article was prepared under the direction and supervision of Professor Rafiqul Islam.

1.3 Scope of the Study:

Orient Button Limited is one of the leading garments accessories company in Bangladesh. The scope of the study is based on Financial Statement Analysis. The article focuses upon the organizational structure and the financial article, garments accessories solutions & their policies.

The Study level also considered--

- Manufacturing Capabilities
- Global Accreditations
- R&D Capabilities
- Corporate Citizenship of Orient Button Limited.

1.4 Objectives of the article:

Broad Objective:

To discover the actual settings of how the finance department is conducted within the organization.

Specific Objectives:

- 01) To study the financial control process and key activities.
- 02) To know about the financial resources are managed.
- 03) To find some problem of financial resources management.
- 04) To give some recommendations on the basis of findings.

1.5 Methodology:

In time of my work period, tried to collect both primary and secondary data from different sources. This article primarily got some data from face to face conversation of different employees of OBL and some from different articles and features from OBL. The observed different parties and their business deal from closely. All of this surveillance and data are comprised in this article.

1.6 Data Source:

Primary source:

Primary data are collected over spending time through working in OBL. Here I witnessed the total procedure of OBL.

Secondary source:

- 01) Annual articles of OBL
- 02) Published documents
- 03) Official files
- 04) Data available with the website of OBL.

1.7 Sample Size:

5 respective officers of financial from 2 branches were selected as sample from the population. The total sample size is from the customers who are related to the financial activities, was determined purposively.

1.8 Target Population:

Officers of finance department are main target population. At present there are 5 officers of financial department in two different branches who are directly involved in financial activities. Existing and active financial customers are also target population. Mentionable that OBL has nearby 100 customers at present.

1.9 Data Analysis:

By collecting all primary and secondary data, it analyzed through. Finally, the article was completed in a common word processes.

1.10 Limitations:

This article may have some incompleteness due to some of the limitations the encountered while completing it that are mentioned below:

1. The aim of practical exposure project is to learn about the practical desk works of OBL on different desks. But it was difficult enough to cover all the desks within this limited time period of only 3 months.
2. The study depends on official files and annual report of OBL that has some limitation to aid all the real data of the organization.
3. That due to lack of my knowledge, experience, and as a novice the analytical, comprehensive and crucial study is not possible for me but scope of my study is so wide.
4. The officers were so busy with their daily work; they could hardly provide little time to discuss with them.

Chapter Two

Organizational part

2.1 About Orient Button Ltd.:

Basic information:

OBL are producing garments accessories like Button products in the banner of following sister concerns. We are prominent, pioneer and leading firm in the industry widely engaged in Manufacturing and Supplying a wide range of Chalk, Pearl, Horn, Shank and Wood Button. Offering our clients, a comprehensive range of quality products that is offered in a multitude of attractive colors, designs, layouts, sizes, shapes, and patterns. Our products are made of high quality material and these have proved to be effective in reaching the target audience. Our products are offered to the customers at cost effective rates and the demand of our products is increasing rapidly. Owing to its long lasting nature and wear & tear resistance features, our gamut is broadly used for labeling jeans, purses, belts and jackets and many other garments cloth. Additionally, to meet the vast demands of our esteemed patrons, we provide these products as per the latest industrial developments and standards in customized solutions. We pack these products using superior quality material before offering. Due to these reasons, we are extensively applauded by our highly valuable customers across the geographies. Customer satisfaction is our prime concern and we ensure that our customers are served in a prominent manner. Detailed study is carried out based upon the likes and dislikes of the customers and then further procurement is carried out accordingly. Orient Button has comprised the best and most efficient skilled workforce to deliver the best possible output.

OBL is free from supply shortage, wastage & pilferage. So you can get relief from this kind of problem that often occurs in case of imported accessories. With our well organized people, high quality machineries and hard work we ensure the maximum uses of products.

OBL know the value of time. Time is money. With the proper co-operation of our devoted employees try best to deliver the product in time and give top priority on the time to time delivery on your premises. Compared to the others we are very much concerned about the price level. Customer is getting best quality in a very competitive price.

We're already working with the machine supplier to increase our capacity and range, so that we'd be able to provide you with more options in future.

To satisfy your need for quality we have installed World best latest Hi-Tech Machineries from Bonetti, Italy.

Capacity 50,000 G.G monthly

NEW Automatic Punching Machine. Superior design and hi-grade technologies applied to the blanking of polyester sheets in a gummy state. Capacity: 30,000 G.G.

New machine with rotating blade to slice blanks proceeding from polyester soft state rods, without waste of material. Capacity: 22,000 G.G

The new generation of laser markers in solid state with "all in one" technology.

Capacity: 14,000 G.G

Single head machine to turn, mill and drill only one side of small productions or button sampling means of the same working units, chucks and devices of NOVA and VECTOR. Capacity: 15,000 G.G

New machine dedicated to the production of buttons made of abrasive natural and synthetic materials. Newest automatic tool sharpening device HAT/C. Very modern electronic components; Dedicated software; Patented system for the tool blocking on the spindle. Capacity: 23,000 G.G

Water polishing barrel for buttons, buckles and accessories with new "Auto set" projected for the automatic working cycle. Capacity: 50,000 G.G

Our emphasis on the best quality button does not compromise our tolerance for our environment & customer requirements, because we're here to make difference in every way we can. We're already able to provide you with fully computable buttons that complies with all the E.U. countries & U.S.A environmental law.

2.2 Mission and Vision:

Vision:

The Company continues to move forward to become the leading firm in Bangladesh and eventually the region, by consistently delivering projects that meet international standards.

Mission:

Orient Button Mission statement: Orient Button Ltd. ensures world class quality. Our concern is to achieve the intensive approval of the buyers. OBL take additional care for maintain superior quality. For collect and provide the top quality products at the best possible price to the valued customer.

2.3 Location of Orient Button Limited:

Head Office	8/2, Motalib Tower (1 st floor) Flat-2C, Paribagh, Dhaka-1205, Bangladesh
Chittagong Branch	Own Space: 515 Square Feet R.F Jahura Tower Shop-506 (4 th floor) Sk.mujibe Road, Agrabad C/A, Chittagong
Factory	Kayetpara (adjacent to Demra Union Office), Demra, Dhaka

2.4 Management of OBL:

The present Managing Director of the OBL is a progressive executive of multi discipline knowledge and experience credit both abroad and on home. OBL has managed with highly qualified people. He is support with expanded experience in finance and management by a creative and talented expert team. OBL has achieved remarkable progress in a short time. The lists of management structure are given in bellows:

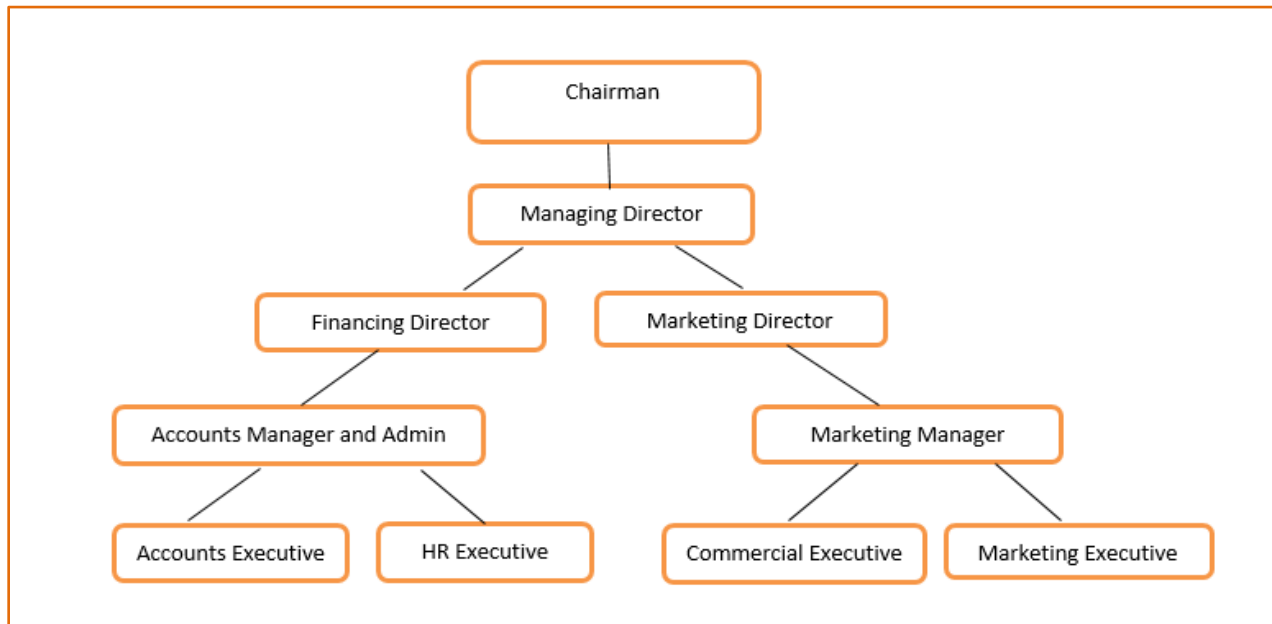


Figure: Management of OBL

2.5 Goals of OBL:

1. Establish relationship and improve service quality through development of Strategic Plans.
2. Introduce fully automated systems through combination of information technology.
3. Rate of return on investment ensure.
4. To maintain a healthy growth of business with desired result.
5. To develop and retain a quality work-force through an effective human Resources Management.

Chapter Three

Theory

3.1 Financial Resources Management:

The objective of this article is to find out about how an organization manages its financial resource and how its contribution in applying objects. The article titled 'Financial Resources Management of Orient Button Ltd.' discusses about how they manage fund and maintains its financial parts.

The Orient Button Ltd. uses the fund exercise to provide aids to different applying objects. The steps consist of the financial step, approval of board, the evaluation step and the funding step.

3.2 Operations of Orient Button Ltd:

Orient Button Ltd. Work as importer and exporter of Bangladesh. It implements the service method. Consider the complete variety of goods and services to enhance the merger of paybacks for given service. OBL manage its mission related activities and provide the needed practical and financial support organizations and the private sector.

3.3 Resources of Orient Button Ltd: Funds of OBL are produced through sales. OBL manage to assemble the resources by numerous source. They are-

1. Advance sales contracts
2. Loans
3. Contribution from shareholders

3.4 Job Description of Commercial Manager:

1. Monitoring all activities of Import section.
2. Monitoring over all activities of Export section.
3. Co-ordinate with all activities with all other section of Commercial department (Export section, Import section, Customs section, Bank section, Audit section, BKMEA, BGMEA & EPB section).

4. Co-ordinate with Marketing & Merchandising department and Accounts & Finance department regularly for shipment schedule and fund management activities respectably.
5. Responsible for prepare & submit monthly, quarterly and annual article to the management for necessary action.
6. Responsible for monitoring overall activities of commercial department, co-ordinate the activities of commercial department with other department & outside parties, government offices, local liaison offices of buyer, audit farms, bank etc.
7. Reporting to the top management of the company & participating in the Executive committee of the company to take decision with top management.
8. Responsible to give a good account and prove to be equal to your responsibility.
9. Responsible for place booking to forwarder accordingly.
10. Making Invoice, P-list and pass EXP form from Bank to ship out the export consignment.
11. Responsible to collect Master L/C from Bank and open Back to Back L/C for raw material procurement for Export.
12. Responsible for monitoring overall activities of commercial department, co-ordinate the activities of commercial department with other & inter department, outside parties, government offices, local liaison offices of the buyer, audit firms, bank etc...
13. Prepare & submit Utilization Declaration from respective authorities which are required to Export goods.
14. Submit & collect GSP certificate form component authorities.
15. Responsible for renewal of Bond license, Fire license, Group Insurance policy, Annual audit article from customs authorities.
16. Work with quite efficient, trustworthy, committed and dedicatedly.
17. In charge to give instruction to finishing department to move cargo for Export in time.
18. Fully in charge for making correspondence with local buying house & foreign buyer through e-mail time to time regarding Export documents.
19. Reporting to the top management of the company & participating in the Annual Executive committee meeting of the company to take decision with top management
20. Fully liable for submission of Export documents to local buying house or Buyer's representative office to get Inspection Certificate.

21. Liable for prepare presentation to the director of the company for monthly meeting purpose.
22. Dependable to submit Export documents to Bank for negotiation with buyer's bank for bill realization.
23. Follow up the payment realization & disbursement the funds after getting the payment.
24. Organize Import documents to release Import consignment in time.

3.5 Operative Entities:

For confirm better operation the Board of OBL establishes of two committees. These committees are involved in formulating, evaluating, observing different kinds of financial part and strategies regarding fund.

To facilitate smooth operation of OBL, the Board has constituted their Standing Committees who are involved in the process from preparation financial & project plans to grant making and monitoring. These are:

3.5.1 Standing Committee of the Project(SCP)

The SCP provides supervision in increasing comprehensive project and execution plan based on the strategic documents, setting up the priorities and performs periodic review of the plan. All in all, SCP does the following activities-

1. It also sets up different priorities for OBL.
2. This committee provides guidance in developing comprehensive project and implementation plan based on the strategic documents and the strategy of OBL.
3. It reviews the plans periodically and corrects errors and further develops the plan.

3.5.2 Standing Committee of the Finance(SCF)

The SCF administers the development of financial plan, advises on investment plan and financial management, provides regulation to develop the funding procedure, review & update the annual budget, rule, strategies etc. and performs periodic checking of financial matters.

1. SCF also provides control to develop the funding procedure.
2. It assessment & update the annual budget, strategy, advices etc.
3. SCF manages the progress of financial plan.
4. It offers advises on investment strategy and financial management.

The OBLdirector has to prepare an annual financial strategy (budget) for a particular year prior to the beginning of each financial (operating) year. This budget is based on the assessed amount of fund that will be obtainable for expenditure for that year.

The director will present the annual budget in a Board meeting for its approval by the Board.

3.5.3 Orient Button Ltd. BoardDecision:

The Board will review the consequences of the evaluation process and the remarks and recommendations of the director and will make the final selection for presentingfund.

1. How and when the auditing of the project will be conducted and by whom.
2. Whether there is any kind of refunding strategy, the rules, regulations, restrictions regarding refund strategy.
3. How the project will be monitored, whether the expenditure of fund will be withdrawn and in which conditions it will be done etc.
4. How the financial features should be managed such as management of subsidiary documents related to matter, the book keeping system, how financial article should be prepared, for how long the subsidiary documents have to be stored etc.
5. How privacy will be managed, who can use the information and for what purpose, up to which range the information can be used by both the parties etc.

Contract related to materials used and made issues regarding protection, insurance, ownership of properties and non-consumable goods, logisticshow vat and tax should be applied the terms regarding breaching of contract and what should be done in those casetermination conditionsalteration of contract etc.

Last but not the least, the legislatures of both the parties along with the observers will sign the contract.

3.5.4 Approval of Budget –

The Project budget is prepared by the executingstuffs.

It is the Head of Finance and Administration Dept. that combines the budget and submits it to the Finance Standing Committee for assessment.

OBL assessment of the budget, the Finance Standing Committee shall commend/sanction it for approval of the Board.

1. Financial article (FA) for the last quarter, using the given layout.
2. Strategic expenditures (SE) for the next quarter, using the given layout.
3. Cash/Bank Book showing the transactions made in the reporting quarter.
4. Bank statement (BS).
5. Bank reconciliation statement (BR), if the balance shown in bank statement does not match with the balance shown in grantee's books of accounts.
6. Technical progress article of the reporting quarter.
7. Work plan for the next quarter in supporting the planned expenditure.

Within the first quarter, the grant beneficiary shall submit an inception article to OBL, including the reviewed project article and Annual Plan of Operation for the first year.

The applying Object shall follow standard accounting and book keeping system for recording transactions and financial reporting which will be in accordance with the Bangladesh law and International.

Accounting Standard (IAS) adopted in Bangladesh Accounting Standards (BAS). It will maintain original vouchers, receipts and other subsidiary documents at their office sites as would be required by the auditors.

The project account of the applying Object shall be audited by OBL or an accounting/auditing firm as designated by OBL annually and/or at the completion of the project or at any time that OBL may consider suitable.

3.5.4 Evaluation and Monitoring–

OBL uses several checking tools. They are as follows.

Project Bank Explanation

OBL the fund agreement has been signed, they have to open a separate bank account in any of the scheduled banks of Bangladesh. Then, they have to submit the payment permission form to with the essential information as obligatory by bank.

OBL conducts all project related transaction through that designated bank account.

Subject on incidence of exceptional situation or need, OBL can also conduct transaction through the mother account or the main account. This way, OBL can monitor what is going on with their fund.

Article:

They have to submit two types of article-

Annual Article – this article gives significance on the outcome of all the activities, lessons learned and references.

Quarterly Article – this article mainly emphasizes on progress against objectives and targets.

A blue horizontal banner with rounded corners and a scroll effect on the left and right sides. The text "Chapter Four" is centered within the banner in a bold, black, serif font.

Chapter Four

Data Analysis & Findings

4.1 Data Analysis:

Import Performance:

Bank	Year	Document Negotiated			Proceeds Unrealized		
		No.	USD	Taka(78)	No.	USD	Taka
NRB	2014	3	80100.7	6247855			
	2015	10	359777.4	28062637			
	2016	8	215091.4	16777125			
		1(Euro)	7243	601169			
	2017	7	295809.4	23073133	1	32046	2499588

Export Performance:

UP No:	SI No:	Party Name	USD
01/2018	1	Best Shirts Ltd.	\$ 3,750.75
	2	Best Shirts Ltd.	\$ 2,491.50
	3	Best Shirts Ltd.	\$ 1,804.00
	4	Best Shirts Ltd.	\$ 3,469.50
	5	Beximco Fashions Ltd.	\$ 8,672.05

ইউপি/ আইপি'র বর্ণনা অনুযায়ী প্রতিষ্ঠানওয়ারী রপ্তানিতব্য পোশাক ও উৎপাদিত পণ্যেও বিবরণঃ

ক্র/নং	ক্রেতা প্রতিষ্ঠানের নাম ও ঠিকানা	ইউডি/আইপি নম্বর ও তারিখ(সংশোধনীসহ)	পোশাকের/উৎপাদিত পণ্যের বিবরণ	ইউপিতে চাহিত আনুষঙ্গিক দ্রব্যের বিবরণ
১	মেসার্স স্টারলাইট সুয়েটারস লিঃ, বগরা, জাতীয় বিশ্ববিদ্যালয়, গাজীপুর।	বিজিএমইএ/ডিএইচকে/এএম/২০১৬/২৯৯৬/এস/১৮৩৩৬, সংশোধনী নংঃ ০৯, তারিখঃ ২৯.০৯.১৬,	কার্ডিয়ান=৪৬০৮৭ ৮ পিস	২১১ জিজি চর্ক বাটন।
২	মেসার্স রেডিসন গার্মেন্টস লিঃ, বি-৮৪, বেসিক ই/এ, টঙ্গী, গাজীপুর।	বিজিএমইএ/ডিএইচকে/এএম/২০১৬/৫৭১৬/০০৬/ডব্লিউ/৬৭৪ ৩৬, সংশোধনী নংঃ ০৮, তারিখঃ ২৬.০৯.১৬,	শার্ট=১০৯৯২২ পিস	১২৬ জিজি পার্ল বাটন।

৩	মেসার্স এনার্জিপ্যাক ফ্যাশন লিঃ, হুতাপাড়া, বোকরান, মনিপুর, গাজীপুর।	বিজিএমইএ/ডিএইচকে/এএম/২০১৬/৪৪৭১/০০১/ডব্লিউ/৬২৫৭ ১, সংশোধনী নং: ০১, তারিখঃ ০১.০৯.১৬,	ট্রাউজার=৮৯৮৭০ পিস	২৭১.২৭ জিজি হর্ণ বাটন।
৪	মেসার্স সাংগু টেক্সটাইল লিঃ-২, দুসাইদ, আশুলিয়া, সাভার, ঢাকা।	বিজিএমইএ/ডিএইচকে/এএম/২০১৬/৪৬৬৯/০০১, সংশোধনী নং: ১৩, তারিখঃ ২৫.০৯.১৬,	ম্যানস শার্ট= ১১২০ পিস	১০৮.৮ জিজি পার্ল বাটন।

ফ্রেতার নাম	উৎপাদিত পণ্যের বিবরণ	পণ্যের পরিমাণ জিজি	কাঁচামালের নাম	প্রতি এককে ব্যবহার (কেজি)	অপচয়ের পরিমাণ ৫০%	নেট ওজন	অপচয় সহ মোট কাঁচামালের পরিমাণ।
মেসার্সি স্টারলাইট সুয়েটার্স লিঃ, বগরা, জাতীয় বিশ্ববিদ্যালয়, গাজীপুর।	18L Chalk Button		পলিষ্টার রেজিন/ফেক্সিবল রেজিন	০.৮০৫৮৬	৮৫.০১৮২৩	১৭০.০৩৬৪৬	২৫৫.০৫৪৭
		২১১	স্টাইরিন মনোমার	০.০৮০৫০	৮.৪৯২৭৫	১৬.৯৮৫৫০	২৫.৪৭৮৩
			কোবাল্ট অস্টোয়েট	০.০০৪৩০	০.৪৫৩৬৫	০.৯০৭৩০	১.৩৬১০
			এম. ই. কে.পি/এম.ই.কে.পি.ও	০.০১২০০	১.২৬৬০০	২.৫৩২০০	৩.৭৯৮০
			কালার পিগমেন্ট পেট্র/পিগমেন্ট	০.০০৫৭০	০.৬০১৩৫	১.২০২৭০	১.৮০৪১
			ইউভি এজেন্ট	০.০০১৬৮	০.১৭৭২৪	০.৩৫৪৪৮	০.৫৩১৭
			প্যারাইফিন ওয়াক্স	০.০০০৫০	০.০৫২৭৫	০.১০৫৫০	০.১৫৮৩

4.2 Findings:

4.2.1 Strategic Expenditure:

The relating manager has to record details operation in the strategic expenditure. Separate statement showing estimated cost break down of budgeted item for following quarter with a brief description of the amounts estimated. Strategic expenditure is total strategic expenditure for the next quarter.

4.2.2 Consultations:

Quarterly consultations are held by OBL director with the project managers of applying objects. These convention emphasize on growth of previous quarter and plans of approaching quarter.

4.2.3 Review & Field Visit:

Review of the financial documents like project vouchers and subsidiary papers with permitted strategies.

OBL director will also converse with the project finance regarding their financial management concerns.

OBL director will appointment the field offices to monitor the financial events.

4.2.4 Annual Estimate & Audit:

Account of the executing object shall be audited by an accounting/auditing firm as nominated by OBL director annually or at any time that the director may consider appropriate. The auditor assesses financial management and internal regulator structure.

4.2.5 Outer Evaluation:

Approaching achievement of a project, outer evaluation is held. Native specialists will have called for the evaluation.



Chapter Five

Recommendations & Conclusion

5.1 Recommendations:

By working on the organization, found that some of the executing still has misperception regarding the funding Management of OBL. As a result, budgets are in incorrect presentation. A preparation session may help perfects the misperception. Thus save time of recording mistaken data will eliminate data termination.

To visit the projects at least twice a year. One visit is not enough to help judge whether the implementing entities are doing their work correctly or not. The practical experience and exposure in Orient Button Limited for just three months, manufacturing sector is very vast and complex so it is not easy for me to recommend some issues which enhance the performance level of the organization. The employees of OBL have to review in raising funds and in other activities regarding increase the fund. During work period I have figured some short comings about operational and other feature of Orient Button Ltd. would like to present the following recommendations.

1. It may be beneficial to relate a company to assured manufacturing averages to get an impression for how the company is accomplishment. In that case it is essential to improvement manufacturing performance measures.
2. Main problem of the Orient Button Limited is fund problem these problems may be overcome by collecting fund; this fund may be collected by short term loan, IPO. There is some opportunity to get soft loan from foreign bank or collect short-term loan from Commercial Bank, also can take the soft loan for new investment.
3. The cost of fund needs to be minimized.
4. The higher management should be more effective about the employees, to take right strategy and right decision making.
5. The gap between employees and customers should be reduced through arranging meetings.

5.2 Conclusion:

Financial resource management is the process of evaluating the company's financial for the reason that balance sheet or maybe profit and loss, thereby gaining a comprehension of the financial health of the company and aiding more efficient decision making. Financial resource analysis monetary data; however, this information must be examined through financial resource analysis being more useful to help investors, shareholders, managers as well as other interested parties.

That would have been healthier if I could relate it with other organizations of its kind but could not find any information like it. I tried to describe how this organization works and its financial resource has been managed.

OBL is not able to perform its financial activities efficiency. Therefore, the firm will have to give importance to perform the financial activities efficiently. In this condition continuation of the firm will be endangered and suffer loss in the long run. But it is possible to expand this firm to a greater extent, if it can make use of its present opportunities and facilities properly and it will be possible for it to earn more profit than it is earning now. So, through the observation of the activities and information collected from the interview of participant, customers it can be said that this firm is being profitable conduct becomes the firm is not to strong on counter remarkable competition, worker's dissatisfaction, and for sufficient demand in comparison with the manufactured goods. At the end we can conclude that, the company has strong growth rate in recent years with a strong market reputation. But still the company should keep keen eyes in management operation to improve the financial condition.