

**Nijera Kori**

**Consolidated**  
**Auditor's Report and Financial Statements**

**For the period from 01 January 2019 to 31 December 2019**

**Submitted By**



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**Exclusive Correspondent Firm of PKF International**

# Nijera Kori

For the year ended 31 December 2019

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**INDEPENDENT AUDITOR'S REPORT  
To the management of Nijera Kori****Opinion**

We have audited the accompanying consolidated financial statements of Nijera Kori which comprise the Statement of Financial Position as at 31 December 2019 and the Statement of Income and Expenditure and Statement of Receipts and Payments for the year from 01 January 2019 to 31 December 2019 and the summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis of Opinion section of the report, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Nijera Kori as at 31 December 2019, and of the results of its operation and its receipts and payments for the year from 01 January 2019 to 31 December 2019 in accordance with the financial reporting provisions of Foreign Donations (Voluntary Activities) Regulation Act 2016 and other applicable laws and regulations.

**Basis of Opinion**

The balances of consolidated statement of financial position included the balances of Manusher Jonno Foundation (MJF) for the period from 01 January 2019 to 31 December 2019 and the balances of provident fund for the period from 01 July 2019 to 31 December 2019 (The detail of these balances are shown in the Project wise Segmental Income and Expenditure Accounts) which were not audited till the reporting period. So expenses incurred on these figures are not guaranteed as to accurate amount. Therefore, do not express the true and fair view of the consolidated statement of financial position as at 31 December 2019 to that extent.

We conducted our audit in accordance with the International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of this consolidated financial statements in accordance with the accounting basis described in Note # 2.00; this includes determining that accrual basis of accounting is an acceptable basis for the preparation of the consolidated financial statements in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

**NIJERA KORI**  
**Consolidated Statement of Financial Position**  
**As at December 31, 2019**

|                                     | Note  | Amount in Taka          |                         |
|-------------------------------------|-------|-------------------------|-------------------------|
|                                     |       | As at December 31, 2019 | As at December 31, 2018 |
| <b>Non current Assets</b>           |       |                         |                         |
| Non current Assets                  | 3.00  | 30,182,031              | 26,933,817              |
| <b>Current Assets</b>               |       |                         |                         |
| P.F Loan and Advance                | 4.00  | 32,471,914              | 29,778,269              |
| Transfer A/C MJF (Receivable)       |       | 180,000                 | -                       |
| Cash and Bank Balance               | 5.00  | 183,235,259             | 166,535,806             |
| <b>Total Assets</b>                 |       | <b>246,069,205</b>      | <b>223,247,893</b>      |
| <b>Fund &amp; Liabilities</b>       |       |                         |                         |
| <b>Funds</b>                        |       |                         |                         |
| Capital Fund                        | 6.00  | -                       | 28,504,176              |
| Non current Assets Fund             | 7.00  | 30,182,031              | -                       |
| Restricted Donor Fund               | 8.00  | 6,447,429               | 336,689                 |
| Organisation Own Fund               | 9.00  | 2,594,394               | -                       |
| Development Fund                    | 10.00 | 11,198,537              | 8,344,806               |
| Gratuity Fund                       | 11.00 | 63,179,943              | 59,498,724              |
| Provident Fund                      | 12.00 | 131,974,307             | 126,256,741             |
| <b>Current Liabilities</b>          |       |                         |                         |
| Liabilities for Expenses            | 13.00 | 492,564                 | 306,758                 |
| <b>Total Fund &amp; Liabilities</b> |       | <b>246,069,205</b>      | <b>223,247,893</b>      |

The annexed notes form an integral part of these Financial Statements.

  
**Administrator**

  
**Coordinator**

This is the Statement of Financial Position referred to in our separate report of even date.

**Dhaka**  
**February 15, 2020**

  
**AZIZ HALIM KHAIR CHOUDHURY**  
Chartered Accountants



**NIJERA KORI**  
**Consolidated Statement of Income and Expenditure**  
**For the Period from January 01, 2019 to December 31, 2019**

| Particulars  | Note  | Amount in Taka                  |                                 |
|--|-------|---------------------------------|---------------------------------|
|  |       | 01.01.2019<br>to<br>31.12. 2019 | 01.01.2018<br>to<br>31.12. 2018 |
| <b>Income:</b>   |       |                                 |                                 |
| Foreign Grants   |       | 99,839,591                      | 86,098,394                      |
| Other Receipts (Interest on FDR of P.F,<br>Gratuity & Bank interest) | 15.00 | 20,370,129                      | 13,788,692                      |
| Transfer from Development Fund (GF)                                  |       | -                               | 4,050,000                       |
| <b>Total Income</b>  |       | <b>120,209,720</b>              | <b>103,937,086</b>              |
| <b>Expenditure:</b>  |       |                                 |                                 |
| Training Costs   |       | 6,574,526                       | 4,860,738                       |
| Workshops  |       | 688,793                         | 1,654,780                       |
| Cultural Activities  |       | 1,693,029                       | -                               |
| Legal Support  |       | 1,378,648                       | 4,163,964                       |
| Advocacy and Networking  |       | 1,857,865                       | -                               |
| Monitoring   |       | 2,654,555                       | 3,026,949                       |
| SANGAT Project Activities  |       | 2,028,587                       | -                               |
| <b>Personnel Costs</b>   |       | -                               | -                               |
| Programme Staff  |       | 55,929,538                      | 47,349,848                      |
| Programme Staff Sangat   |       | 423,648                         | -                               |
| Administrative Staff   |       | 6,097,363                       | 5,710,880                       |
| <b>Administration</b>  |       | -                               | -                               |
| Central Office Support Cost  |       | 6,630,641                       | -                               |
| Programme support Cost   |       | 13,228,866                      | 19,467,473                      |
| Office Expenses - SANGAT   |       | 36,022                          | -                               |
| Procurement  |       | 154,540                         | -                               |
| Evaluation Cost  |       | -                               | 5,066,544                       |
| Others/Overhead cost   |       | 183,187                         | 223,291                         |
| Depreciation for the year  |       | 1,313,882                       | 960,630                         |
| Transfer to CORE Programme   |       | -                               | 4,050,000                       |
| <b>Total expenses</b>  |       | <b>100,873,690</b>              | <b>96,535,097</b>               |
| Excess/ (Deficit) of Income over Expenditure                         |       | 19,336,030                      | 7,401,989                       |
| <b>Total</b>   |       | <b>120,209,720</b>              | <b>103,937,086</b>              |

The annexed notes form an integral part of these Financial Statements.

  
**Administrator**

  
**Coordinator**

This is the Statement of Comprehensive Income referred to in our separate report of even date.

Dhaka  
February 15, 2020

  
**AZIZ HALIM KHAIR CHOUDHURY**  
Chartered Accountants

**NIJERA KORI**  
**Consolidated Statement of Receipts and Payments**  
**For the Period from January 01, 2019 to December 31, 2019**

| Particulars   | Note  | Amount in Taka     |                    |
|---|-------|--------------------|--------------------|
|   |       | 12/31/2019         | 12/31/2018         |
| <b>Opening Balance</b>  |       | <b>166,535,806</b> | <b>180,833,329</b> |
| Cash in Hand  |       | 38,502             | 30,795             |
| Cash at Bank  |       | 16,104,483         | 38,447,298         |
| FDR (P.F & Gratuity)  |       | 150,392,821        | 142,355,236        |
| <b>Receipts:</b>  |       |                    |                    |
| Foreign Grants  | 14.01 | 96,436,594         | 68,036,097         |
| Local Fund (MJF)  | 14.02 | 12,702,284         | -                  |
| P.F Contribution Receipts   |       | 5,459,125          | 4,451,349          |
| Gratuity Fund Received  |       | 2,618,206          | 1,972,065          |
| Other Receipts (Interest on FDR of P.F, Gratuity & Bank interest) | 15.00 | 21,397,941         | 13,788,692         |
| P.F Loan and Advance realised from Staff                          |       | 9,590,306          | 9,843,978          |
| Transfer from Development Fund (GF)                               |       | 180,000            | 4,050,000          |
| Sangat (Kamla Bashin's Fund)                                      |       | 24,403             | 550,180            |
| <b>Total</b>  |       | <b>314,944,665</b> | <b>283,525,690</b> |
| <b>Payments:</b>  |       |                    |                    |
| Training Costs  |       | 6,574,526          | 4,860,738          |
| Workshops   |       | 688,793            | 1,654,780          |
| Cultural Activities   |       | 1,693,029          | -                  |
| Legal Support   |       | 1,378,648          | 4,163,964          |
| Advocacy and Networking   |       | 1,857,865          | -                  |
| Monitoring  |       | 2,654,555          | 3,026,949          |
| SANGAT Project Activities   |       | 2,028,587          | -                  |
| <b>Personnel Costs</b>  |       | -                  | -                  |
| Programme Staff   |       | 55,725,606         | 47,328,394         |
| Programme Staff Sangat  |       | 423,648            | -                  |
| Administrative Staff  |       | 6,095,489          | 5,708,629          |
| <b>Administration</b>   |       | -                  | -                  |
| Central Office Support Cost                                       |       | 6,650,641          | -                  |
| Programme support Cost  |       | 13,228,866         | 19,437,473         |
| Office Expenses - SANGAT  |       | 36,022             | -                  |
| <b>Procurement</b>  |       | -                  | -                  |
| Office Equipments   |       | 497,801            | 404,400            |
| Vehicles (Bi-Cycle)   |       | 3,901,912          | -                  |
| Furniture and Fixture   |       | 391,350            | -                  |
| Office Equipment - SANGAT   |       | 49,680             | -                  |
| Evaluation Cost   |       | -                  | 5,066,544          |
| Others/Overhead cost  |       | 183,187            | 223,291            |
|   |       | <b>104,060,205</b> | <b>91,875,162</b>  |
| Loan refund to DF/Partner Organization                            |       | -                  | -                  |
| P.F Loan and Advance paid   |       | 12,283,951         | 8,757,300          |
| Transfer to CORE Programme  |       | -                  | 4,050,000          |
| Transfer to MJF Programme   |       | 180,000            | -                  |
| Sangat (Kamla Bashin's Fund)                                      |       | 18,972             | 581,532            |
| P.F and Gratuity Paid to Outgoing Members                         |       | 15,166,277         | 11,725,888         |
| <b>Total Payments</b>   |       | <b>131,709,406</b> | <b>116,989,883</b> |
| <b>Closing Balance:</b>   | 5.00  | <b>183,235,259</b> | <b>166,535,806</b> |
| Cash in hand  |       | 62,234             | 38,502             |
| Cash at Bank  |       | 35,470,719         | 16,104,483         |
| FDR (P.F & Gratuity)  |       | 147,702,307        | 150,392,821        |
| <b>Total</b>  |       | <b>314,944,665</b> | <b>283,525,690</b> |

The annexed notes form an integral part of these Financial Statements.

**Administrator**

**Coordinator**

This is the Statement of Receipts and Payments referred to in our separate report of even date.

**Dhaka**  
**February 15, 2020**

**AZIZ HALIM KHAIR CHAUDHURY**  
 Chartered Accountants

**NIJERA KORI**  
**Notes to the Financial Statements**  
**For the Period from 01 January 2019 to 31 December 2019**

**1.00 About the Organization**

Nijera Kori is a non-profit organization registered with the Department of Social Welfare, Government of the People's Republic of Bangladesh vide Registration No. Dhaka 0634 dated 08.03.1978. The organization is also registered with the Bureau of NGO Affairs, Government of the People's Republic of Bangladesh vide Registration No. 66 dated

**Ensuring Democracy, Accountability and Rights for the Poorest**

**Background**

Nijera Kori translates to, "we do it ourselves." Nijera Kori mobilizes landless people and rural poor women and men to demand and secure their rights as citizens, stressing on advocacy and self-determination. Nijera Kori offers a critical alternative development pathway by supporting rural communities to act collectively to bring changes. A critical aspect that sets us apart from other NGOs is that democracy and accountability are the cornerstones of our system, both within the organizations we help create and Nijera Kori itself. Nijera Kori's commitment to participatory democracy and transparent governance is reflected in our unique management structure, governed by staff electing their representatives at every level and ensuring accountability as an integral inbuilt system. Nijera Kori works in 1,168 villages under 14 districts in the country.

**Objectives/Outcomes**

To strengthen organizations of the poor women and men to enable them to create effective pressure on the government and other political actors for enactment and implementation of pro-poor policies so that the poor can have better access to public resources and services and have their say in the decision making processes of various institutions as well.

We support excluded communities towards ensuring their entitlements, some of which are:

- i) Land and water rights of the poor and indigenous people being established in the areas we work in, through strengthening their own organization and mobilization capacities;
- ii) Locally elected representatives and government officials becoming more accountable and pro-poor in their actions, as a result of informed dialogue, consultation, lobby and advocacy by landless group members;
- iii) Gender equality at the family and community level is improved through increased awareness, motivation and advocacy action;
- iv) Curbing influences of fundamentalism through mobilization and organization of secular forces at various level of society.



## **Addressing Single Women's Social And Economic Rights**

### **Background**

Established in its current form in 1980 and being recognized as the largest social mobilization NGO in Bangladesh, Nijera Kori does not itself provide services, Nijera Kori builds the organizational capacity of poor and marginalized groups and promotes their self-confidence, thus enabling them to mobilize their own resources, rather than depending on others and releasing the government from social-political responsibility. Nijera Kori is a member-based organization with presently 220,705 members and 10,867 landless groups covering 14 districts. Through its decentralized structures (30 sub-centres, 14 areas and 4 divisional offices cum training centers) and with a highly motivated staff of 239 Nijera Kori provides enough logistical support to carry out its programmes at field level. Nijera Kori will be responsible for the overall coordination of the project including organizing training programs, capacity building of participating groups, review and planning, compiling of reports, documentation, and sharing of experiences and learning.

The partnership between Nijera Kori and Christian Aid dates back to 1980 through collaboration for empowerment of the poor and marginalized, in lobby and advocacy activities towards strengthening civil society, rights -based approaches focusing on land rights and the rights of women and minorities, priority areas of Christian Aid's international programme in Bangladesh. Christian Aid can offer relevant expertise in these sectors , focusing on competent dialogue, international networking and the integrated approach of mainstreaming participatory development in all its programmes.

### **Objectives**

The project is designed to enable the marginalized excluded vulnerable female headed families and/or Single Women in the project areas to demand and realize access and control over natural and economic resources, justice and governance and government services.

### **Improved political space for CSOs to lobby on A2KL and release of Khasland (SPCC Pathway 1)**

#### **Objectives**

The examination of the financial report for the period "January to December 2018" as submitted to ICCO Co-operation and express an opinion in accordance with ISA 805 on whether the financial report of NIJERA KORI project/programme as submitted to ICCO Co-operation corresponds to NIJERA KORI accounting records and agreed budget. To examine, assess and report the funds are kept in a separate account and whether this account is signed for jointly by at least two authorized signatories. The project seeks to empowerment through capacity building and mobilization that will increase access to economic resources and public services, thus contributing effectively towards establishing control over natural and other economic resources. The significant objective is to enable the marginalized and vulnerable landless members in the project areas to demand and uphold the right to food security.



## 2.00 Summary of Significant Accounting Policies

Nijera Kori prepares its financial statements on a going concern basis, under the historical cost convention. Nijera Kori generally follows the Cash basis of accounting or a modified form thereof for key income and expenditure items, as disclosed in the summary of significant accounting policies. The statements are expressed in Bangladesh Taka. The significant accounting policies followed in the preparation and presentation of these financial statements are summarized below.

### 2.01 Reclassification:

Retrospective effect has been given to the Financial Statements i.e. earlier year figures are re-arranged for this purpose.

### 2.02 Scope of examination

Our examination was made in accordance with International Standard on Auditing ( ISAs ) and accordingly included such test of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

### 2.03 Property , Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses where applicable. Depreciation is provided for on a reducing balance basis over the estimated useful lives at the following annual rates:

### 2.04 Foreign Currency Translations :

Nijera Kori maintains its books of account in Bangladesh Taka. Transactions in foreign currencies are translated into Taka at the exchange rates prevailing at the dates of transactions. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated to Bangladesh Taka at exchange rates prevailing at that date, and any gain or loss is recognized in the statement of income and expenditure. Nijera Kori foreign currency denominated monetary assets and liabilities are disclosed in notes.

### 2.05 Component of the Financial Statements :

The complete set of Financial Statements include the following components :

- (a) Statement of Financial Position.
- (b) Statement of Comprehensive Income.
- (c) Statement of Receipts and Payments.
- (d) Notes to the Financial Statement

### 2.06 Application of Standards:

The following IASs are applicable for the financial statements of the organization for the year under audit:

- IAS 1 Presentation of Financial Statements
- IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS 10 Events after the reporting Period
- IAS 16 Properties, Plant & Equipment
- IAS 18 Revenue
- IAS-21 The Effects of Changes in Foreign Rates
- IAS 37 Provisions, Contingent Liabilities and Assets

**2.07 Statement of Compliance:**

The financial statements have been prepared on a going concern assumption following accrual basis of accounting.

**2.08 Functional and Presentational Currency:**

The financial statements are presented in Bangladesh Taka which is the Organization's functional currency. All financial information presented in BD Taka has been rounded off to the nearest Taka.

**2.09 Use of Estimates and Judgment**

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual result may differ from these estimates.

Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

In Particular, Information about significant areas of estimation and judgments in applying accounts policies that have the most significant effects on the amount recognized in the financial statements are described in the following notes:

|                  |  |
|------------------|--|
| Income Statement | Provision for Audit fees                     |
|                  | Provision for Gratuity Fund & Provident Fund |
|                  | Depreciation of Property Plant & Equipments  |

**2.10 Revenue Recognition**

As per IAS-18 "Revenue", Revenue is to be recognized when it is probable that the economic benefits associated with the transaction will flow to the organization and the amount of revenue can be measured reliably. Foreign donation has been recognized as income when it is received by the organization grants received in advance is shown as liability.

**i) Other income**

All other income is recognized when the Organization's right to receive such income has been reasonably determined and all conditions precedent is satisfied.

**2.11 Recognition of Fixed Assets****i) Owned assets**

Own fixed assets are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the assets to its working condition for its intended use as per Bangladesh Accounting Standard (IAS) No. 16 "Property, Plant and Equipment".

**ii) Subsequent expenditure of fixed assets**

The cost of replacing part of an item of Fixed assets is recognized in the carrying amount of the item if it probable that the future economic benefits embodied within the part will flow to the Organization and its cost can be measured reliably. The costs of the day-to day servicing of Fixed assets is recognized in the Statement of Comprehensive Income as incurred.



### iii) Depreciation and amortization of fixed assets

Depreciation is charged to amortize the cost of assets, over their estimated useful lives, using the Reducing balance method in accordance with IAS 16. Depreciation is charged on additions to Fixed assets irrespective of the date of acquisition during the year. The depreciation rates used to write off the amount of assets are as follows:

| Particulars                  | Depreciation Rate |
|------------------------------|-------------------|
| Land and Land Development    | 0%                |
| Building Construction        | 2%                |
| Temporary Tinshed            | 25%               |
| Vehicle and Transport        | 20%               |
| Furniture and Fixture        | 10%               |
| Agricultural Equipment       | 15%               |
| Equipment and Materials      | 15%               |
| Livestock Materials          | 15%               |
| Tube-well                    | 6%                |
| Books and Training Materials | 20%               |

### 2.13 Current Assets

Advances, Deposits are unsecured but considered good.

#### i) Advances

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or changes to other accounts heads.

### 2.14 Capital Fund, Restricted & Development Fund:

As per donor requirement management decision, Capital Fund of the organization is divided into three parts under,

- i. Capital Fund
- ii. Restricted Fund
- iii. Development Fund

### 2.15 Payables

The organization recognizes a financial liability when its contractual obligations arising from the past events are certain and the settlement of which is expected to result in and outflow from the organization of resources embodying economic benefit.

### 2.16 Income

Income is shown Donation Received and Local Income. Income is recognized on accrual basis and when the significant risk and reward of ownership have been transferred to the potential member and there is no continuing management involvement with trading.

### 2.17 Provisions

All provision is recognized on the balance sheet date if, as a result of past events, The Organization has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

**2.18 Comparative Information**

As required by paragraphs 38 and 40 of IAS-1 "Presentation of Financial Statements" comparative information in respect of the previous year have been presented in all numerical information in the financial statements and the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

**2.19 Events after the Balance Sheet Date**

As per IAS-10 "Events after the Balance Sheet Date", events after the balance sheet date are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of events can be identified:

(a) Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and

(b) Those that are indicative of conditions that arose after the reporting period (no adjusting events after the reporting period).

There was no material events have occurred after the reporting period which could affect the values stated in the financial statements.

**2.20 Reporting Period**

The financial period of the Organization covers the activities from January 01, 2019 to December 31, 2019.

**2.21 Authorization**

Vouchers substantiating Receipts and Payments have been accepted by us on the strength of authorization thereon by the Project Co-coordinator, Nejera Kori supported by bills, memos, receipts, etc.

**2.22 Employee Gratuity Fund/SWF :**

Nejera Kori provisions for an Employee Gratuity fund/SWF, on the basis of one months basic salary for each completed year's service for each permanent employee (based on basic salary of the last month). The fund is held as a provision within other long term liabilities, as depicted and is not externally funded. Gratuity is to be disbursed upon retirement of employees whilst redundancy disbursements are to be made as a one time termination benefit in the event of cessation of service form Nejera Kori on grounds of redundancy.

**2.23 Employee Provident Fund**

Nejera Kori makes provisions for an Employee Provident Fund. The Provident fund is a contributory fund. The member's subscription to the Fund is 10% of basic salary and an equal amount is contributed by the organization . The Provident Fund of the organization is not recognized within the meaning of section 58B of the Income Tax Act 1922 as well as Part B of the first schedule of the Income Tax ordinance 1984.



|   | Amount in Taka     |                    |
|---|--------------------|--------------------|
|   | FY: 2019           | FY: 2018           |
| <b>3.00 Non current Assets</b>            |                    |                    |
| <b>A. Balance as on 01-01-2019</b>        | 26,933,817         | 79,707,048         |
| Addition during the year                  | 4,686,203          | 404,400            |
| Less: Disposal during the year            | (124,107)          | -                  |
| Less: Accumulated Depreciation            | (1,313,882)        | (53,177,632)       |
| <b>Balance (at Cost) 31-12-19</b>         | <b>30,182,031</b>  | <b>26,933,817</b>  |
| <b>4.00 P.F Loan and Advance</b>          |                    |                    |
| <b>Balance as on 01.01.2019</b>           | 29,778,269         | 30,857,613         |
| Add: Paid during the year                 | 12,283,951         | 8,757,300          |
| Add: Adjustment during the year           | -                  | 7,334              |
|   | <b>42,062,220</b>  | <b>39,622,247</b>  |
| Less: Realized during the year            | (9,590,306)        | (9,843,978)        |
| <b>Total</b>                              | <b>32,471,914</b>  | <b>29,778,269</b>  |
| <b>5.00 Closing Cash and Bank Balance</b> |                    |                    |
| Cash in hand                              | 62,234             | 38,502             |
| Cash at Bank                              | 35,470,719         | 16,104,483         |
| FDR (P.F & Gratuity)                      | 147,702,307        | 150,392,821        |
| <b>Total</b>                              | <b>183,235,259</b> | <b>166,535,806</b> |
| <b>6.00 Capital Fund</b>                  |                    |                    |
| <b>Balance as on 01.01.2018</b>           | -                  | 28,504,176         |
| <b>Balance as on 31.12.2018</b>           | -                  | 28,504,176         |

**Note: 1**

The opening balance of Capital fund tk. 28,504,176/= is shown in two column head as "Non current asset fund" and "Organisation own fund" in details for better clarification of Capital fund. Please see note #7 and #9.

|   |                   |              |
|---|-------------------|--------------|
| <b>7.00 Non current Assets Fund</b>             |                   |              |
| <b>Balance as on 01.01.2019</b>                 | 26,933,817        | -            |
| Add: Purchased during the year                  | 4,686,203         | -            |
| Less: Disposal during the year                  | (124,107)         | -            |
| less: Accumulated Depreciation                  | (1,313,882)       | -            |
| <b>Total</b>                                    | <b>30,182,031</b> | -            |
| <b>8.00 Restricted Donor Fund</b>               |                   |              |
| <b>Balance as on 01.01.2019</b>                 | 531,740           | 20,121,449   |
| Excess/ (Deficit) of Income over Expenditure    | -                 | (1,722,463)  |
| Add: Bank Interest Receipts                     | 3,775             | 23,059       |
| Add: Grants Receipts (Annexure-A)               | 109,138,878       | 62,988,112   |
| Add: Transfer from Development Fund             | 180,000           | 4,050,000    |
| Less: Deficit of Core Project                   | (195,051)         | -            |
| Less: Transfer to Grant Income                  | (98,525,710)      | (85,123,468) |
| Less: Fund used for Acquisition of Fixed Assets | (4,686,203)       | -            |

|                                 | Amount in Taka   |                |
|---------------------------------|------------------|----------------|
|                                 | FY: 2019         | FY: 2018       |
| <b>Balance as on 31.12.2019</b> | <b>6,447,429</b> | <b>336,689</b> |

| <b>Note: 2</b>  |  |                |
|---|--|----------------|
| Opening Balance after adjusted with Core Project              |  | 336,689        |
| Add: Deficit of Core Project                                  |  | 195,051        |
| <b>Therefore opening Balance of Restricted fund should be</b> |  | <b>531,740</b> |

**9.00 Organisation Own Fund**

|   |                  |   |
|---|------------------|---|
| <b>Cash and Bank Balance as on 01.01.2019</b>     | <b>1,622,064</b> | - |
| Add: Advance for Office Accommodation             | 40,000           | - |
| Less: Provision for Audit Fees to be Paid         | (20,000)         | - |
| Less: Staff Provident Fund paid during the period | (166,758)        | - |
| Less: Provision for Audit Fees Paid               | (100,000)        | - |
| Add: Deficit of Core Project                      | 195,051          | - |
| <b>Balance as on 01.01.2019</b>                   | <b>1,570,357</b> | - |
| Add: Sales of Old Micro Bus                       | 1,011,000        | - |
| Add: Bank Interest Receipts                       | 13,037           | - |
| <b>Balance as on 31.12.2019</b>                   | <b>2,594,394</b> | - |

**10.00 Development Fund**

|  |                   |                  |
|--|-------------------|------------------|
| <b>Balance as on 01.01.2019</b>        | 8,344,806         | 10,054,115       |
| Excess of Expenditure over Income      | 2,848,300         | (1,677,957)      |
|  | <b>11,193,106</b> | <b>8,376,158</b> |
| Add/Less: Sangat (Kamla Bashin's Fund) | 5,431             | (31,352)         |
|  | <b>11,198,537</b> | <b>8,344,806</b> |

**11.00 Gratuity Fund**

|  |                   |                   |
|--|-------------------|-------------------|
| Balance as on 01.01.2019                         | 59,498,724        | 57,139,248        |
| Add: Received during the year                    | 2,618,206         | 1,972,065         |
| Add: Adjustment during the year                  | -                 | 7,334             |
| Add: Revenue (Excess of Income over Expenditure) | 5,152,441         | 3,516,895         |
|  | <b>67,269,371</b> | <b>62,635,542</b> |
| Less: Paid to outgoing staff                     | (4,089,428)       | (3,136,818)       |
|  | <b>63,179,943</b> | <b>59,498,724</b> |

**12.00 Provident Fund**

|  |                    |                    |
|--|--------------------|--------------------|
| <b>Balance as on 01.01.2019</b>                  | 126,256,742        | 123,108,948        |
| Add: Received during the year                    | 5,459,125          | 4,451,349          |
| Add: Revenue (Excess of Income over Expenditure) | 11,335,289         | 7,285,515          |
|  | <b>143,051,156</b> | <b>134,845,812</b> |
| Less: Payment to Outgoing Member                 | (11,076,849)       | (8,589,070)        |
|  | <b>131,974,307</b> | <b>126,256,742</b> |

**13.00 Liabilities for Expenses/Audit fees**

|                                 |         |         |
|---------------------------------|---------|---------|
| <b>Balance as on 01.01.2019</b> | 306,758 | 253,053 |
| Add: Provision during the year  | 492,564 | 306,758 |



|                             |                                 | Amount in Taka     |                   |
|-----------------------------|---------------------------------|--------------------|-------------------|
|                             |                                 | FY: 2019           | FY: 2018          |
|                             | Less: Paid during the year      | 799,322            | 559,811           |
|                             | <b>Balance as on 31.12.2019</b> | 306,758            | 253,053           |
|                             |                                 | <b>492,564</b>     | <b>306,758</b>    |
| <b>14.00 Fund Received</b>  |                                 |                    |                   |
| 14.01                       | Foreign Grants                  | 96,436,594         | 68,036,097        |
| 14.02                       | Local Fund                      | 12,702,284         | -                 |
|                             |                                 | <b>109,138,878</b> | <b>68,036,097</b> |
| <b>14.01 Foreign Grants</b> |                                 |                    |                   |
|                             | Bread for the World             | 79,265,836         | 50,920,638        |
|                             | Inter pares                     | 4,942,322          | 3,140,535         |
|                             | The Swallows India Bangladesh   | 6,392,930          | 7,167,612         |
|                             | Christian Aid                   | -                  | 1,759,327         |
|                             | ICCO                            | 5,835,506          | 5,047,985         |
|                             |                                 | <b>96,436,594</b>  | <b>68,036,097</b> |
| <b>14.02 Local Fund</b>     |                                 |                    |                   |
|                             | Manusher Jonno Foundation       | 12,702,284         | -                 |
| <b>15.00 Other receipts</b> |                                 |                    |                   |
|                             | Bank Interest                   | 72,940             | 3,607,682         |
|                             | Sales of Old Micro Bus          | 1,011,000          | -                 |
|                             | Receipt (Development Fund)      | 2,886,213          | 2,440,793         |
|                             | Interest on Loan realised       | 680,514            | -                 |
|                             | Interest on FDR                 | 16,747,273         | 7,740,217         |
|                             | <b>Total</b>                    | <b>21,397,941</b>  | <b>13,788,692</b> |

**Ensuring Democracy, Accountability and Rights for the Poorest**  
 Implemented by NIJERA KORI  
**FIXED ASSETS SCHEDULE**  
 As at December 31, 2019

| SL. No. | Particulars                  | COST                   |                          |                      |                          | Rate of Dep. | DEPRECIATION           |                         |                      |                          | Written Down Value as at 31.12.2019 |
|---------|------------------------------|------------------------|--------------------------|----------------------|--------------------------|--------------|------------------------|-------------------------|----------------------|--------------------------|-------------------------------------|
|         |                              | Balance as on 01.01.19 | Addition During the Year | Disposal/ Adjustment | Balance as on 31.12.2019 |              | Balance as on 01.01.19 | Charged During the Year | Disposal/ Adjustment | Balance as on 31.12.2019 |                                     |
| 1       | Books and Training Materials | 1,359,219              | -                        | -                    | 1,359,219                | 20%          | 1,307,270              | 10,390                  | -                    | 1,317,660                | 41,559                              |
| 2       | Building Construction        | 32,283,924             | -                        | -                    | 32,283,924               | 2%           | 22,491,632             | 195,846                 | -                    | 22,687,478               | 9,596,446                           |
| 3       | Equipment and Materials      | 4,026,923              | 497,801                  | -                    | 4,524,724                | 15%          | 3,685,346              | 125,907                 | -                    | 3,811,253                | 713,471                             |
| 4       | Furniture and Fixture        | 13,147,676             | 391,350                  | -                    | 13,539,026               | 10%          | 9,682,547              | 385,648                 | -                    | 10,068,195               | 3,470,831                           |
| 5       | Land and Land Development    | 12,251,012             | -                        | -                    | 12,251,012               | 0%           | -                      | -                       | -                    | -                        | 12,251,012                          |
| 6       | Tube-well                    | 193,303                | -                        | -                    | 193,303                  | 6%           | 132,656                | 3,639                   | -                    | 136,295                  | 57,008                              |
| 7       | Vehicle and Transport        | 16,849,393             | 3,797,052                | (1,806,000)          | 18,840,445               | 20%          | 15,878,181             | 592,453                 | 1,681,893            | 14,788,741               | 4,051,704                           |
|         | <b>Taka</b>                  | <b>80,111,448</b>      | <b>4,686,203</b>         | <b>(1,806,000)</b>   | <b>82,991,651</b>        |              | <b>53,177,632</b>      | <b>1,313,882</b>        | <b>1,681,893</b>     | <b>52,809,621</b>        | <b>30,182,031</b>                   |

Schedule - A





| A SCHEDULE OF PROJECT GRANT RECEIVED DURING THE YEAR               |             |                               |          |                  |                 | Annex - A          |
|--|-------------|-------------------------------|----------|------------------|-----------------|--------------------|
| Date   | Particulars | Name of the Donor             | Currency | Foreign Currency | Conversion Rate | Amount in BDT      |
| 27/2/2019  | For 2019    | Bread for the World           | EURO     | 197,000          | 93.56           | 18,430,946         |
| 10/4/2019  | For 2019    | Bread for the World           | EURO     | 215,000          | 92.88           | 19,968,512         |
| 3/7/2019   | For 2019    | Bread for the World           | EURO     | 198,000          | 93.27           | 18,467,381         |
| 3/10/2019  | For 2019    | Bread for the World           | EURO     | 247,000          | 90.68           | 22,398,997         |
| <b>Sub Total Bread for the World</b>                               |             |                               |          | <b>857,000</b>   |                 | <b>79,265,836</b>  |
| 9/5/2019   | For 2019    | The Swallows India Bangladesh | SEK      | 380,000          | 8.51            | 3,235,016          |
| 9/10/2019  | For 2019    | The Swallows India Bangladesh | SEK      | 380,000          | 8.31            | 3,157,914          |
| <b>Sub Total The Swallows India Bangladesh</b>                     |             |                               |          | <b>760,000</b>   |                 | <b>6,392,930</b>   |
| 30/4/2019  | For 2019    | Inter Pares                   | CAD      | 25,000           | 61.37           | 1,534,293          |
| 25/9/2019  | For 2019    | Inter Pares                   | CAD      | 25,000           | 62.01           | 1,550,140          |
| 27/11/2019   | For 2019    | Inter Pares                   | CAD      | 29,518           | 62.94           | 1,857,889          |
| <b>Sub Total Inter Pares</b>                                       |             |                               |          | <b>79,518</b>    |                 | <b>4,942,322</b>   |
| 19/06/2019   | For 2019    | ICCO                          | EURO     | 63,109           | 92.47           | 5,835,506          |
| <b>Sub Total ICCO</b>  |             |                               |          | <b>63,109</b>    |                 | <b>5,835,506</b>   |
| 4/3/2019   | For 2019    | MJF                           | BDT      |                  |                 | 2,872,046          |
| 28/5/2019  | For 2019    | MJF                           | BDT      |                  |                 | 3,343,758          |
| 6/8/2019   | For 2019    | MJF                           | BDT      |                  |                 | 2,387,546          |
| 3/11/2019  | For 2019    | MJF                           | BDT      |                  |                 | 4,098,934          |
| <b>Sub Total MJF</b>   |             |                               |          |                  |                 | <b>12,702,284</b>  |
| <b>Total Grant Received during the year-(2019) Tk. 109,138,878</b> |             |                               |          |                  |                 | <b>109,138,878</b> |

**NIJERA KORI**  
**Statement of Project wise Segmental Financial Position**  
**As at December 31, 2019**

| Assets and Property           | Notes       | Amount (Tk)       |                  |               |                    |                   |                   |                    |                    |
|-------------------------------|-------------|-------------------|------------------|---------------|--------------------|-------------------|-------------------|--------------------|--------------------|
|                               |             | CORE              | ICCO             | MJF           | P.F                | SGF               | D.F               | 2018               | 2019               |
| <b>Non current Assets</b>     | <b>3.00</b> | 30,182,031        | -                | -             | -                  | -                 | -                 | 30,182,031         | 26,933,817         |
| <b>Current Assets</b>         |             |                   |                  |               |                    |                   |                   |                    |                    |
| P.F Loan and Advance          | 4.00        | 40,000            | -                | -             | 27,760,131         | 4,671,783         | -                 | 32,471,914         | 29,778,269         |
| Transfer A/C MJF (Receivable) |             | 7,832,531         | 1,604,395        | 37,461        | 104,214,176        | 58,518,159        | 180,000           | 180,000            | -                  |
| Cash and Bank Balance         | 5.00        |                   |                  |               |                    |                   | 11,028,537        | 183,235,259        | 166,535,806        |
| <b>Grand Total</b>            |             | <b>38,054,562</b> | <b>1,604,395</b> | <b>37,461</b> | <b>131,974,307</b> | <b>63,189,943</b> | <b>11,208,537</b> | <b>246,069,205</b> | <b>223,247,893</b> |
| <b>Fund &amp; Liabilities</b> |             |                   |                  |               |                    |                   |                   |                    |                    |
| <b>Funds</b>                  |             |                   |                  |               |                    |                   |                   |                    |                    |
| Capital Fund                  | 6.00        | 30,182,031        | -                | -             | -                  | -                 | -                 | 30,182,031         | 28,504,176         |
| Non current Assets Fund       | 7.00        | 4,805,573         | -                | -             | -                  | -                 | -                 | 6,447,429          | 336,689            |
| Restricted Donar Fund         | 8.00        | 2,594,394         | 1,604,395        | 37,461        | -                  | -                 | -                 | 2,594,394          | -                  |
| Organisation Own Fund         | 9.00        | -                 | -                | -             | -                  | -                 | -                 | 11,198,537         | 8,344,806          |
| Development Fund              | 10.00       | -                 | -                | -             | -                  | 63,179,943        | -                 | 63,179,943         | 59,498,724         |
| Gratuity Fund                 | 11.00       | -                 | -                | -             | -                  | -                 | -                 | -                  | -                  |
| Provident Fund                | 12.00       | -                 | -                | -             | 131,974,307        | -                 | -                 | 131,974,307        | 126,256,742        |
| <b>Current Liabilities</b>    |             |                   |                  |               |                    |                   |                   |                    |                    |
| Liabilities for Expenses      | 13.00       | 472,564           | -                | -             | -                  | 10,000            | 10,000            | 492,564            | 306,758            |
| <b>TOTAL</b>                  |             | <b>38,054,562</b> | <b>1,604,395</b> | <b>37,461</b> | <b>131,974,307</b> | <b>63,189,943</b> | <b>11,208,537</b> | <b>246,069,205</b> | <b>223,247,893</b> |







**NIJERA KORI**  
**Statement of Project wise Segmental Income and Expenditure**  
**For the Period from January 01, 2019 to December 31, 2019**

| Particulars                                  | Notes | Amount (Tk)       |                  |                   |                   |                  |                  |                    |                    |            |
|--|-------|-------------------|------------------|-------------------|-------------------|------------------|------------------|--------------------|--------------------|------------|
|  |       | CORE              | ICCO             | MJF               | P.F               | SGF              | D.F              | 2019               | 2018               |            |
| <b>Income</b>                                |       |                   |                  |                   |                   |                  |                  |                    |                    |            |
| Grants Receipts                              |       | 82,228,142        | 4,762,851        | 12,848,598        | -                 | -                | -                | -                  | 99,839,591         | 86,098,394 |
| Other Receipts                               |       | -                 | -                | -                 | 12,013,354        | 5,470,562        | 2,886,213        | -                  | 20,370,129         | 13,788,692 |
| Transfer from Development Fund (GF)          |       | -                 | -                | -                 | -                 | -                | -                | -                  | -                  | 4,050,000  |
| <b>Total Income</b>                          |       | <b>82,228,142</b> | <b>4,762,851</b> | <b>12,848,598</b> | <b>12,013,354</b> | <b>5,470,562</b> | <b>2,886,213</b> | <b>120,209,720</b> | <b>103,937,086</b> |            |
| <b>Expenditure</b>                           |       |                   |                  |                   |                   |                  |                  |                    |                    |            |
| Training Costs                               |       | 4,394,129         | 587,920          | 1,592,477         | -                 | -                | -                | -                  | 6,574,526          | 4,860,738  |
| Workshops                                    |       | 481,972           | 131,973          | 74,848            | -                 | -                | -                | -                  | 688,793            | 1,654,780  |
| Cultural Activities                          |       | 1,520,094         | -                | 172,935           | -                 | -                | -                | -                  | 1,693,029          | -          |
| Legal Support                                |       | 810,478           | -                | 568,170           | -                 | -                | -                | -                  | 1,378,648          | 4,163,964  |
| Advocacy and Networking                      |       | 204,017           | 1,623,500        | 30,348            | -                 | -                | -                | -                  | 1,857,865          | -          |
| Monitoring                                   |       | 2,049,987         | -                | 604,568           | -                 | -                | -                | -                  | 2,654,555          | 3,026,949  |
| SANGAT Project Activities                    |       | 2,028,587         | -                | -                 | -                 | -                | -                | -                  | 2,028,587          | -          |
| <b>Personnel Costs</b>                       |       |                   |                  |                   |                   |                  |                  |                    |                    |            |
| Programme Staff                              |       | 46,253,293        | 1,795,287        | 7,880,958         | -                 | -                | -                | -                  | 55,929,538         | 47,349,848 |
| Programme Staff Sangat                       |       | 423,648           | -                | -                 | -                 | -                | -                | -                  | 423,648            | -          |
| Administrative Staff                         |       | 6,097,363         | -                | -                 | -                 | -                | -                | -                  | 6,097,363          | 5,710,880  |
| <b>Administration</b>                        |       |                   |                  |                   |                   |                  |                  |                    |                    |            |
| Central Office Support Cost                  |       | 5,560,014         | 36,529           | -                 | 678,065           | 318,121          | 37,913           | -                  | 6,630,641          | -          |
| Programme support Cost                       |       | 11,054,657        | 404,455          | 1,769,754         | -                 | -                | -                | -                  | 13,228,866         | 19,467,473 |
| Office Expenses - SANGAT                     |       | 36,022            | -                | 154,540           | -                 | -                | -                | -                  | 36,022             | -          |
| Procurement                                  |       | -                 | -                | -                 | -                 | -                | -                | -                  | 154,540            | -          |
| Evaluation Cost                              |       | -                 | -                | -                 | -                 | -                | -                | -                  | -                  | 5,066,544  |
| Others/Overhead cost                         |       | -                 | 183,187          | -                 | -                 | -                | -                | -                  | 183,187            | 223,291    |
| Depreciation for the year                    |       | 1,313,882         | -                | -                 | -                 | -                | -                | -                  | 1,313,882          | 960,630    |
| Transfer to CORE Programme                   |       | -                 | -                | -                 | -                 | -                | -                | -                  | -                  | 4,050,000  |
| <b>Total expenses</b>                        |       | <b>82,228,143</b> | <b>4,762,851</b> | <b>12,848,598</b> | <b>678,065</b>    | <b>318,121</b>   | <b>37,913</b>    | <b>100,873,690</b> | <b>96,535,097</b>  |            |
| Excess/ (Deficit) of Income over Expenditure |       | -                 | -                | -                 | 11,335,289        | 5,152,441        | 2,848,300        | 19,336,030         | 7,401,989          |            |
| <b>Total</b>                                 |       | <b>82,228,143</b> | <b>4,762,851</b> | <b>12,848,598</b> | <b>12,013,354</b> | <b>5,470,562</b> | <b>2,886,213</b> | <b>120,209,720</b> | <b>103,937,086</b> |            |

**NIJERA KORI**

**Statement of Project wise Segmental Receipts and Payments  
For the Period from January 01, 2019 to December 31, 2019**

| Particulars                              | Notes | Amount (Tk)       |                  |                   |                    |                   |                   |                    |                    |
|--|-------|-------------------|------------------|-------------------|--------------------|-------------------|-------------------|--------------------|--------------------|
|  |       | CORE              | ICCO             | MJF               | P.F                | SGF               | D.F               | 2019               | 2018               |
| <b>Receipts</b>                          |       | <b>1,622,064</b>  | <b>531,740</b>   | -                 | <b>101,190,256</b> | <b>54,836,941</b> | <b>8,354,806</b>  | <b>166,535,806</b> | <b>180,833,329</b> |
| Opening Balance                          |       | 34,755            | 279              | -                 | 3,468              | -                 | -                 | 38,502             | 30,795             |
| Cash in hand                             |       | 1,587,309         | 531,461          | -                 | 2,309,687          | 3,321,220         | 8,354,806         | 16,104,483         | 38,447,298         |
| Cash at Bank                             |       | -                 | -                | -                 | 98,877,100         | 51,515,721        | -                 | 150,392,821        | 142,355,236        |
| FDR (P.F & Gratuity)                     |       | -                 | -                | -                 | -                  | -                 | -                 | -                  | -                  |
| Foreign Grants                           | 14.01 | 90,601,088        | 5,835,506        | -                 | -                  | -                 | -                 | 96,436,594         | 68,036,097         |
| Local Fund (MJF)                         | 14.02 | -                 | -                | 12,702,284        | -                  | -                 | -                 | 12,702,284         | -                  |
| P.F Contribution Receipts                |       | -                 | -                | -                 | 5,459,125          | -                 | -                 | 5,459,125          | 4,451,349          |
| Gratuity Fund Received                   |       | -                 | -                | -                 | -                  | 2,618,206         | -                 | 2,618,206          | 1,972,065          |
| Other Receipts                           | 15.00 | 1,024,037         | -                | 3,775             | 12,013,354         | 5,470,562         | 2,886,213         | 21,397,941         | 13,788,692         |
| P.F Loan and Advance realised from Staff |       | -                 | -                | -                 | 9,590,306          | -                 | -                 | 9,590,306          | 9,843,978          |
| Transfer from Development Fund (GF)      |       | -                 | -                | 180,000           | -                  | -                 | -                 | 180,000            | 4,050,000          |
| Sangat (Kamla Bashin's Fund)             |       | -                 | -                | -                 | -                  | -                 | 24,403            | 24,403             | 550,180            |
| <b>Total Receipts</b>                    |       | <b>93,247,189</b> | <b>6,367,246</b> | <b>12,886,059</b> | <b>128,253,041</b> | <b>62,925,708</b> | <b>11,265,422</b> | <b>314,944,665</b> | <b>283,525,690</b> |
| <b>Payments:</b>                         |       |                   |                  |                   |                    |                   |                   |                    |                    |
| Training Costs                           |       | 4,394,129         | 587,920          | 1,592,477         | -                  | -                 | -                 | 6,574,526          | 4,860,738          |
| Workshops                                |       | 481,972           | 131,973          | 74,848            | -                  | -                 | -                 | 688,793            | 1,654,780          |
| Cultural Activities                      |       | 1,520,094         | -                | 172,935           | -                  | -                 | -                 | 1,693,029          | -                  |
| Legal Support                            |       | 810,478           | -                | 568,170           | -                  | -                 | -                 | 1,378,648          | 4,163,964          |
| Advocacy and Networking                  |       | 204,017           | 1,623,500        | 30,348            | -                  | -                 | -                 | 1,857,865          | -                  |
| Monitoring                               |       | 2,049,987         | -                | 604,568           | -                  | -                 | -                 | 2,654,555          | 3,026,949          |
| SANGAT Project Activities                |       | 2,028,587         | -                | -                 | -                  | -                 | -                 | 2,028,587          | -                  |
| <b>Personnel Costs</b>                   |       |                   |                  |                   |                    |                   |                   |                    |                    |
| Programme Staff                          |       | 46,049,361        | 1,795,287        | 7,880,958         | -                  | -                 | -                 | 55,725,606         | 47,328,394         |
| Programme Staff Sangat                   |       | 423,648           | -                | -                 | -                  | -                 | -                 | 423,648            | -                  |
| Administrative Staff                     |       | 6,095,489         | -                | -                 | -                  | -                 | -                 | 6,095,489          | 5,708,629          |
| <b>Administration</b>                    |       |                   |                  |                   |                    |                   |                   |                    |                    |
| Central Office Support Cost              |       | 5,580,014         | 36,529           | -                 | 678,065            | -                 | -                 | 6,650,641          | -                  |
| Programme support Cost                   |       | 11,054,657        | 404,455          | 1,769,754         | -                  | 318,121           | 37,913            | 13,228,866         | 19,437,473         |



| Particulars                               | Notes       | Amount (Tk)       |                  |                   |                    |                   |                   |                    |                    |
|---|-------------|-------------------|------------------|-------------------|--------------------|-------------------|-------------------|--------------------|--------------------|
|   |             | CORE              | ICCO             | MJF               | P.F                | SGF               | D.F               | 2019               | 2018               |
| Office Expenses - SANGAT                  |             | 36,022            | -                | -                 | -                  | -                 | -                 | 36,022             | -                  |
| <b>Procurement</b>                        |             | -                 | -                | -                 | -                  | -                 | -                 | -                  | -                  |
| Office Equipments                         |             | 448,121           | -                | 49,680            | -                  | -                 | -                 | 497,801            | 404,400            |
| Vehicles (Bi-Cycle)                       |             | 3,797,052         | -                | 104,860           | -                  | -                 | -                 | 3,901,912          | -                  |
| Furniture and Fixture                     |             | 391,350           | -                | -                 | -                  | -                 | -                 | 391,350            | -                  |
| Office Equipment - SANGAT                 |             | 49,680            | -                | -                 | -                  | -                 | -                 | 49,680             | -                  |
| Evaluation Cost                           |             | -                 | 183,187          | -                 | -                  | -                 | -                 | 183,187            | 5,066,544          |
| Others/Overhead cost                      |             | -                 | -                | -                 | -                  | -                 | -                 | -                  | 223,291            |
|   |             | <b>85,414,658</b> | <b>4,762,851</b> | <b>12,848,598</b> | <b>678,065</b>     | <b>318,121</b>    | <b>37,913</b>     | <b>104,060,205</b> | <b>91,875,162</b>  |
| Loan refund to DF/Partner Organisation    |             | -                 | -                | -                 | -                  | -                 | -                 | -                  | -                  |
| P.F Loan and Advance paid                 |             | -                 | -                | -                 | 12,283,951         | -                 | -                 | 12,283,951         | 8,757,300          |
| Transfer to CORE Programme                |             | -                 | -                | -                 | -                  | -                 | 180,000           | 180,000            | 4,050,000          |
| Transfer to MJF Programme                 |             | -                 | -                | -                 | -                  | -                 | 18,972            | 18,972             | 581,532            |
| Sangat (Kamila Bashin's Fund)             |             | -                 | -                | -                 | 11,076,849         | 4,089,428         | -                 | 15,166,277         | 11,725,888         |
| P.F and Gratuity Paid to Outgoing Members |             | -                 | -                | -                 | -                  | -                 | -                 | -                  | -                  |
| <b>Total Payments</b>                     |             | <b>85,414,658</b> | <b>4,762,851</b> | <b>12,848,598</b> | <b>24,038,865</b>  | <b>4,407,549</b>  | <b>236,885</b>    | <b>131,709,406</b> | <b>116,989,883</b> |
| <b>Closing Balance:</b>                   | <b>5.00</b> | <b>7,832,531</b>  | <b>1,604,395</b> | <b>37,461</b>     | <b>104,214,176</b> | <b>58,518,159</b> | <b>11,028,537</b> | <b>183,235,259</b> | <b>166,535,806</b> |
| Cash in hand                              |             | 31,600            | 4,317            | 7,929             | 18,387,98          | -                 | -                 | 62,234             | 38,502             |
| Cash at Bank                              |             | 7,800,931         | 1,600,078        | 29,532            | 13,122,895.36      | 1,888,745         | 11,028,537        | 35,470,719         | 16,104,483         |
| FDR (P.F & Gratuity)                      |             | -                 | -                | -                 | 91,072,892.53      | 56,629,414        | -                 | 147,702,307        | 150,392,821        |
| <b>Total</b>                              |             | <b>93,247,189</b> | <b>6,367,246</b> | <b>12,886,059</b> | <b>128,253,041</b> | <b>62,925,708</b> | <b>11,265,422</b> | <b>314,944,665</b> | <b>283,525,690</b> |

**NIJERA KORI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Period from January 01, 2019 to December 31, 2019

|   |   | Amount (Tk)       |               |                    |                   |                   |                    |                    |
|---|---|-------------------|---------------|--------------------|-------------------|-------------------|--------------------|--------------------|
| Core                                      |   | ICCO              | MJF           | P.F                | SGF               | D.F               | 2019               | 2018               |
| <b>3.00 Non current Assets</b>            |   |                   |               |                    |                   |                   |                    |                    |
|   | <b>Balance as on 01.01.2019</b>   | 26,933,817        | -             | -                  | -                 | -                 | 26,933,817         | 79,707,048         |
|   | Add: Purchased during the year  | 4,686,203         | -             | -                  | -                 | -                 | 4,686,203          | 404,400            |
|   | Less: Disposal during the year  | (124,107)         | -             | -                  | -                 | -                 | (124,107)          | -                  |
|   | Less: Accumulated Depreciation  | (1,313,882)       | -             | -                  | -                 | -                 | (1,313,882)        | (53,177,632)       |
|   | <b>SubTotal</b>   | <b>30,182,031</b> | -             | -                  | -                 | -                 | <b>30,182,031</b>  | <b>26,933,817</b>  |
| <b>4.00 P.F Loan and Advance</b>          |   |                   |               |                    |                   |                   |                    |                    |
|   | <b>Balance as on 01.01.2019</b>   | 40,000            | -             | 25,066,486         | 4,671,783         | -                 | 29,778,269         | 30,857,613         |
|   | Add: Paid during the year   | -                 | -             | 12,283,951         | -                 | -                 | 12,283,951         | 8,757,300          |
|   | Add: Adjustment during the year   | -                 | -             | -                  | -                 | -                 | -                  | 7,334              |
|   | Less: Realized during the year  | 40,000            | -             | 37,350,437         | 4,671,783         | -                 | 42,062,220         | 39,622,247         |
|   | <b>SubTotal</b>   | <b>40,000</b>     | -             | <b>27,760,131</b>  | <b>4,671,783</b>  | -                 | <b>32,471,914</b>  | <b>29,778,269</b>  |
| <b>5.00 Closing Cash and Bank Balance</b> |   |                   |               |                    |                   |                   |                    |                    |
|   | Cash in hand  | 31,600            | 7,929         | 18,388             | -                 | -                 | 62,234             | 38,502             |
|   | Cash at Bank  | 7,800,931         | 29,532        | 13,122,895         | 1,888,745         | 11,028,537        | 35,470,719         | 16,104,483         |
|   | FDR (P.F & Gratuity)  | -                 | -             | 91,072,893         | 56,629,414        | -                 | 147,702,307        | 150,392,821        |
|   | <b>SubTotal</b>   | <b>7,832,531</b>  | <b>37,461</b> | <b>104,214,176</b> | <b>58,518,159</b> | <b>11,028,537</b> | <b>183,235,259</b> | <b>166,535,806</b> |
| <b>6.00 Capital Fund</b>                  |   |                   |               |                    |                   |                   |                    |                    |
|   | <b>Balance as on 01.01.2018</b>   | -                 | -             | -                  | -                 | -                 | -                  | 28,504,176         |
|   | <b>Balance as on 31.12.2018</b>   | -                 | -             | -                  | -                 | -                 | -                  | 28,504,176         |
|   | <b>Note:1</b><br>The opening balance of Capital fund tk. 28,504,176/= is shown in two column head as "Non current asset fund" and "Organisation own fund" in details for better clarification of Capital fund. Please see note #7 and #9. |                   |               |                    |                   |                   |                    |                    |
| <b>7.00 Non current Assets Fund</b>       |   |                   |               |                    |                   |                   |                    |                    |
|   | <b>Balance as on 01.01.2019</b>   | 26,933,817        | -             | -                  | -                 | -                 | 26,933,817         | -                  |
|   | Add: Purchased during the year  | 4,686,203         | -             | -                  | -                 | -                 | 4,686,203          | -                  |
|   | Less: Disposal during the year  | (124,107)         | -             | -                  | -                 | -                 | (124,107)          | -                  |
|   | Less: Accumulated Depreciation  | (1,313,882)       | -             | -                  | -                 | -                 | (1,313,882)        | -                  |
|   | <b>SubTotal</b>   | <b>30,182,031</b> | -             | -                  | -                 | -                 | <b>30,182,031</b>  | -                  |

|   | Amount (Tk)      |                  |               |          |          |          |                           |
|---|------------------|------------------|---------------|----------|----------|----------|---------------------------|
|   | Core             | ICCO             | MJF           | P.F      | SGF      | D.F      | 2018                      |
| <b>8.00 Restricted Donor Fund</b>               |                  |                  |               |          |          |          |                           |
| <b>Balance as on 01.01.2019</b>                 | -                | 531,740          | -             | -        | -        | -        | 20,121,449<br>(1,722,463) |
| Excess/ (Deficit) of Income over Expenditure    | -                | -                | -             | -        | -        | -        | -                         |
| Add: Sales of Old Micro Bus                     | -                | -                | -             | -        | -        | -        | 23,059                    |
| Add: Bank Interest Receipts                     | 90,601,088       | 5,835,506        | 3,775         | -        | -        | -        | 96,436,594                |
| Add: Foreign Grants                             | -                | -                | 12,702,284    | -        | -        | -        | 12,702,284                |
| Add: Local Grants                               | -                | -                | 180,000       | -        | -        | -        | 180,000                   |
| Add: Transfer from Development Fund             | (195,051)        | -                | -             | -        | -        | -        | (195,051)                 |
| Less: Deficit of Core Project                   | (80,914,261)     | (4,762,851)      | (12,848,598)  | -        | -        | -        | (98,525,710)              |
| Less: Transfer to Grant Income                  | (4,686,203)      | -                | -             | -        | -        | -        | (4,686,203)               |
| Less: Fund used for Acquisition of Fixed Assets | -                | -                | -             | -        | -        | -        | -                         |
| <b>SubTotal</b>                                 | <b>4,805,573</b> | <b>1,604,395</b> | <b>37,461</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>336,689</b>            |

**Note: 2**

Opening Balance after adjusted with Core Project 336,689  
 Add: Deficit of Core Project 195,051  
**Therefore opening Balance of Restricted fund should be 531,740**

|   |                  |          |          |          |          |          |                           |
|---|------------------|----------|----------|----------|----------|----------|---------------------------|
| <b>9.00 Organisation Own Fund</b>                 |                  |          |          |          |          |          |                           |
| <b>Cash and Bank Balance as on 01.01.2019</b>     | 1,622,064        | -        | -        | -        | -        | -        | 1,622,064                 |
| Add: Advance for Office Accommodation             | 40,000           | -        | -        | -        | -        | -        | 40,000                    |
| Less: Provision for Audit Fees to be Paid         | (20,000)         | -        | -        | -        | -        | -        | (20,000)                  |
| Less: Staff Provident Fund paid during the period | (166,758)        | -        | -        | -        | -        | -        | (166,758)                 |
| Less: Provision for Audit Fees Paid               | (100,000)        | -        | -        | -        | -        | -        | (100,000)                 |
| Add: Deficit of Core Project                      | 195,051          | -        | -        | -        | -        | -        | 195,051                   |
| <b>Balance as on 01.01.2019</b>                   | <b>1,570,357</b> | -        | -        | -        | -        | -        | <b>1,570,357</b>          |
| Add: Sales of Old Micro Bus                       | 1,011,000        | -        | -        | -        | -        | -        | 1,011,000                 |
| Add: Bank Interest Receipts                       | 13,037           | -        | -        | -        | -        | -        | 13,037                    |
| <b>Balance as on 31.12.2019</b>                   | <b>2,594,394</b> | -        | -        | -        | -        | -        | <b>2,594,394</b>          |
| <b>10.00 Development Fund</b>                     |                  |          |          |          |          |          |                           |
| <b>Balance as on 01.01.2019</b>                   | -                | -        | -        | -        | -        | -        | 10,054,115<br>(1,677,957) |
| Excess of Expenditure over Income                 | -                | -        | -        | -        | -        | -        | 2,848,300                 |
| Add/Less:Sangat (Kamla Bashin's Fund)             | -                | -        | -        | -        | -        | -        | 11,193,106                |
| <b>SubTotal</b>                                   | <b>-</b>         | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>8,344,806</b>          |
|   |                  |          |          |          |          |          | 2,848,300                 |
|   |                  |          |          |          |          |          | 11,193,106                |
|   |                  |          |          |          |          |          | 5,431                     |
|   |                  |          |          |          |          |          | 11,198,537                |
|   |                  |          |          |          |          |          | 8,344,806                 |
|   |                  |          |          |          |          |          | 8,376,158                 |
|   |                  |          |          |          |          |          | (31,352)                  |
|   |                  |          |          |          |          |          | 8,344,806                 |





| Core  | Amount (Tk)       |                   |                    |                   |               |                    |
|---|-------------------|-------------------|--------------------|-------------------|---------------|--------------------|
|   | ICCO              | MJF               | P.F                | SGF               | D.F           | 2018               |
| <b>11.00 Gratuity Fund</b>                            |                   |                   |                    |                   |               |                    |
| <b>Balance as on 01.01.2019</b>                       |                   |                   |                    | <b>59,498,724</b> |               | <b>57,139,248</b>  |
| Add: Fund Received from Nijera Kori during the Period |                   |                   |                    | 2,618,206         |               | 1,972,065          |
| Add: Adjustment during the year                       |                   |                   |                    | -                 |               | 7,334              |
| Add/Less: Revenue (Excess of Income over Expenditure) |                   |                   |                    | 5,152,441         |               | 3,516,895          |
| Less: Paid to outgoing staff                          |                   |                   |                    | <b>67,269,371</b> |               | <b>62,635,542</b>  |
|   |                   |                   |                    | (4,089,428)       |               | (3,136,818)        |
| <b>SubTotal</b>                                       |                   |                   |                    | <b>63,179,943</b> |               | <b>59,498,724</b>  |
| <b>12.00 Provident Fund</b>                           |                   |                   |                    |                   |               |                    |
| <b>Balance as on 01.01.2019</b>                       |                   |                   | 126,256,741        |                   |               | 123,108,948        |
| Add: Received during the year                         |                   |                   | 5,459,125          |                   |               | 4,451,349          |
| Add: Revenue (Excess of Income over Expenditure)      |                   |                   | 11,335,289         |                   |               | 7,285,515          |
| Less: Payment to Outgoing Member                      |                   |                   | <b>143,051,156</b> |                   |               | <b>134,845,811</b> |
|   |                   |                   | (11,076,849)       |                   |               | (8,589,070)        |
| <b>SubTotal</b>                                       |                   |                   | <b>131,974,307</b> |                   |               | <b>126,256,741</b> |
| <b>13.00 Liabilities for Expenses / Audit fees</b>    |                   |                   |                    |                   |               |                    |
| <b>Balance as on 01.01.2019</b>                       | 286,758           |                   |                    | 10,000            | 10,000        | 253,053            |
| Add: Provision during the year                        | 472,564           |                   |                    | 10,000            | 10,000        | 306,758            |
| Less: Paid/ adjustment during the year                | <b>759,322</b>    |                   |                    | <b>20,000</b>     | <b>20,000</b> | <b>559,811</b>     |
|   | 286,758           |                   |                    | 10,000            | 10,000        | 253,053            |
| <b>Balance as on 31.12.2019</b>                       | <b>472,564</b>    |                   |                    | <b>10,000</b>     | <b>10,000</b> | <b>306,758</b>     |
| <b>14.00 Fund Received (Annex-A)</b>                  |                   |                   |                    |                   |               |                    |
| 14.01 Foreign Grants                                  | 90,601,088        |                   |                    |                   |               | 68,036,097         |
| 14.02 Local Fund (MJF)                                |                   | 12,702,284        |                    |                   |               |                    |
|   | <b>90,601,088</b> | <b>12,702,284</b> |                    |                   |               | <b>68,036,097</b>  |
| <b>14.01 Foreign Grants</b>                           |                   |                   |                    |                   |               |                    |
| Bread for the World                                   |                   |                   |                    |                   |               | 50,920,638         |
| Inter pares   |                   |                   |                    |                   |               | 3,140,535          |
| The Swallows India Bangladesh                         |                   |                   |                    |                   |               | 7,167,612          |
| Christian Aid   |                   |                   |                    |                   |               | 1,759,327          |
| ICCO  | 5,835,506         |                   |                    |                   |               | 5,047,985          |
| <b>Grants for Current Year</b>                        | <b>90,601,088</b> |                   |                    |                   |               | <b>68,036,097</b>  |

|                 | Amount (Tk)      |              |                   |                  |                  |                   |
|-----------------|------------------|--------------|-------------------|------------------|------------------|-------------------|
|                 | ICCO             | MJF          | P.F.              | SGF              | D.F              | 2018              |
| <b>Core</b>     |                  |              |                   |                  |                  |                   |
|                 | -                | 12,702,284   | -                 | -                | -                | 12,702,284        |
|                 | 13,037           | 3,775        | 56,129            | -                | -                | 72,940            |
|                 | 1,011,000        | -            | -                 | -                | -                | 1,011,000         |
|                 | -                | -            | -                 | -                | 2,886,213        | 2,886,213         |
|                 | -                | -            | 680,514           | -                | -                | 680,514           |
|                 | -                | -            | 11,276,711        | 5,470,562        | -                | 16,747,273        |
| <b>SubTotal</b> | <b>1,024,037</b> | <b>3,775</b> | <b>12,013,354</b> | <b>5,470,562</b> | <b>2,886,213</b> | <b>21,397,941</b> |
|                 |                  |              |                   |                  |                  | <b>13,788,692</b> |

**14.02 Local Fund (MJF)**  
 Manusher Jonno Foundation

**15.00 Other receipts**  
 Bank Interest  
 Sales of Old Micro Bus  
 Receipt (Development Fund)  
 Interest on Loan realised  
 Interest on FDR



**ENSURING DEMOCRACY, ACCOUNTABILITY AND RIGHTS FOR THE POOREST**  
**Implemented by NIJERA KORI**  
**Comparative statement of budgeted expenditure with actual and their variances**  
**For the Period from 1st January 2019 to 31st December 2019**

Annex - A/1

| SL No.     | Head of Expenditure                     | Approved Budget   | Actually Spent    | Budget Variance    | % of Variance | Reasons for Variance |
|------------|---|-------------------|-------------------|--------------------|---------------|----------------------|
| <b>1.0</b> | <b>Project Activities</b>               | <b>14,074,300</b> | <b>11,489,264</b> | <b>2,585,036</b>   | <b>18%</b>    |                      |
| 1.1        | Training Costs                          | 4,803,500         | 4,394,129         | 409,371            | 9%            |                      |
| 1.2        | Workshops                               | 593,500           | 481,972           | 111,528            | 19%           |                      |
| 1.3        | Cultural Activities                     | 1,643,000         | 1,520,094         | 122,906            | 7%            |                      |
| 1.4        | Legal Support                           | 720,000           | 810,478           | (90,478)           | -13%          |                      |
| 1.5        | Advocacy and Networking                 | 1,102,000         | 204,017           | 897,983            | 81%           |                      |
| 1.6        | Monitoring                              | 2,871,100         | 2,049,987         | 821,113            | 29%           |                      |
| 1.3        | SANGAT Project Activities               | 2,341,200         | 2,028,587         | 312,613            | 13%           |                      |
| <b>2.0</b> | <b>Personnel</b>                        | <b>54,818,043</b> | <b>52,774,304</b> | <b>2,043,739</b>   | <b>4%</b>     |                      |
| <b>2.1</b> | <b>Programme Staff</b>                  | <b>48,573,660</b> | <b>46,676,941</b> | <b>1,896,719</b>   | <b>4%</b>     |                      |
| 2.1.1      | Programme Staff                         | 48,091,848        | 46,253,293        | 1,838,555          | 4%            |                      |
| 2.1.2      | Programme Staff-SANGAT                  | 481,812           | 423,648           | 58,164             | 12%           |                      |
| <b>2.2</b> | <b>Administrative Staff</b>             | <b>6,244,383</b>  | <b>6,097,363</b>  | <b>147,020</b>     | <b>2%</b>     |                      |
| <b>3.0</b> | <b>Administration</b>                   | <b>18,129,600</b> | <b>16,650,693</b> | <b>1,478,908</b>   | <b>8%</b>     |                      |
| 3.1        | Central Office Support Cost             | 6,188,000         | 5,560,014         | 627,987            | 10%           |                      |
| 3.2        | Programme Support Cost                  | 11,905,600        | 11,054,657        | 850,943            | 7%            |                      |
| 3.3        | Office Expenses-SANGAT                  | 36,000            | 36,022            | (22)               | 0%            |                      |
| <b>4.0</b> | <b>Procurement</b>                      | <b>2,330,000</b>  | <b>4,686,203</b>  | <b>(2,356,203)</b> | <b>-101%</b>  |                      |
| 4.1        | Office Equipments                       | 1,770,000         | 448,121           | 1,321,879          | 75%           |                      |
| 4.2        | Vehicles                                | 150,000           | 3,797,052         | (3,647,052)        | -2431%        |                      |
| 4.3        | Furniture and Fixture                   | 360,000           | 391,350           | (31,350)           | -9%           |                      |
| 4.4        | Office Equipments-SANGAT                | 50,000            | 49,680            | 320                | 1%            |                      |
| <b>5.0</b> | <b>Construction Cost</b>                | -                 | -                 | -                  |               |                      |
| <b>6.0</b> | <b>Evaluation</b>                       | -                 | -                 | -                  |               |                      |
| <b>7.0</b> | <b>Reserve</b>                          | <b>1,787,039</b>  | -                 | <b>1,787,039</b>   | <b>100%</b>   |                      |
|            | <b>Grand Total Taka-(1+2+3+4+5+6+7)</b> | <b>91,138,982</b> | <b>85,600,464</b> | <b>5,538,519</b>   | <b>6%</b>     |                      |

|  |                   |
|--|-------------------|
| <b>Less:</b> Provision for Audit Fees    | (80,000)          |
| <b>Less:</b> Liabilities for Expenses    | (372,564)         |
| <b>Add:</b> Previous year provision paid | 100,000           |
| <b>Add:</b> Previous year provision paid | 166,758           |
| <b>Amount Actually spent for cash</b>    | <b>85,414,658</b> |



**Details of Budget Variance**

Annex - (A/1)

| SL No.       | Head of Expenditure   | Approved Budget   | Actually Spent    | Budget Variance  | Reasons for Variance |
|--------------|---|-------------------|-------------------|------------------|----------------------|
| <b>1.0</b>   | <b>Project Activities</b>   | <b>14,074,300</b> | <b>11,489,264</b> | <b>2,585,036</b> |                      |
| <b>1.1</b>   | <b>Training Cost</b>  | <b>4,803,500</b>  | <b>4,394,129</b>  | <b>409,371</b>   |                      |
| <b>1.1.1</b> | <b>Training (Outcome-1)</b>   | <b>2,657,500</b>  | <b>2,340,276</b>  | <b>317,224</b>   |                      |
| 1.1.1.1      | Foundation training on awareness and organizational capacity building training at primary level;  | 996,000           | 1,065,513         | (69,513)         |                      |
| 1.1.1.2      | Foundation training on awareness and organizational capacity building training at Secondary level | 245,000           | 247,335           | (2,335)          |                      |
| 1.1.1.3      | Foundation training on awareness and organizational capacity building training at Third level     | 98,000            | 96,357            | 1,643            |                      |
| 1.1.1.4      | Foundation training on awareness and organizational capacity building training at Higher level    | 120,000           | -                 | 120,000          |                      |
| 1.1.1.5      | Followup of Training  | 63,000            | 61,325            | 1,675            |                      |
|              | <b>Issue based awareness and capacity building training</b>                                       |                   |                   | -                |                      |
| 1.1.1.6      | Khasland distribution policy and procedure  | 124,500           | 98,125            | 26,375           |                      |
| 1.1.1.7      | Government land use policy and contract-commercial farming and its impact                         | 332,000           | 358,605           | (26,605)         |                      |
|              | <b>Staff Development Training</b>   |                   |                   | -                |                      |
| 1.1.1.8      | ToT on Economic literacy (one ToT extranal expert K Memon Sen from India)                         | 301,000           | 179,303           | 121,697          |                      |
| 1.1.1.9      | Fundamental training on Rights Based Approach Mobilisation at primary level.                      | 130,000           | 141,905           | (11,905)         |                      |
| 1.1.1.10     | Capacity building training on monitoring and reporting  | 86,000            | 91,808            | (5,808)          |                      |
| 1.1.1.11     | Training on Capacity Building Cultural team on Tools and technical                                | 162,000           | -                 | 162,000          |                      |
|              | <b>Training ( Outcome-2)</b>  | <b>529,500</b>    | <b>553,668</b>    | <b>(24,168)</b>  |                      |
|              | <b>Issue based awareness and capacity building training</b>                                       |                   |                   | -                |                      |
| 1.1.1.12     | Training on government service, local government and institutors formulation policy and its role  | 249,000           | 266,427           | (17,427)         |                      |
| 1.1.1.13     | Training on Leadership Development (jointly women and men)  | 249,000           | 257,255           | (8,255)          |                      |
| 1.1.1.14     | Followup of workshops on role of local government and local institutors                           | 31,500            | 29,986            | 1,514            |                      |
|              | <b>Training (Outcome-3)</b>   | <b>1,299,000</b>  | <b>1,235,555</b>  | <b>63,445</b>    |                      |
| 1.1.1.15     | Foundation training on awareness and organizational capacity building training at primary level;  | 249,000           | 259,896           | (10,896)         |                      |
| 1.1.1.16     | Foundation training on awareness and organizational capacity building training at Secondary level | 124,500           | 130,114           | (5,614)          |                      |
| 1.1.1.17     | Followup of Training  | 21,000            | 21,000            | -                |                      |
|              | <b>Issue based awareness and capacity building training</b>                                       |                   |                   | -                |                      |
| 1.1.1.18     | Training on Gender and engendering methodology  | 207,500           | 221,051           | (13,551)         |                      |
| 1.1.1.19     | Training on Family Law, Women policy and women position and rights                                | 207,500           | 214,580           | (7,080)          |                      |
| 1.1.1.20     | Land rights of women, Gender role at family and society   | 207,500           | 211,628           | (4,128)          |                      |
| 1.1.1.21     | Cultural Secondary training   | 175,000           | 177,286           | (2,286)          |                      |
|              | <b>Staff Capacity Building Training:</b>  |                   |                   | -                |                      |
| 1.1.1.22     | Training on gender patriarchy and religion and its inter relationship                             | 107,000           | -                 | 107,000          |                      |
|              | <b>Training ( Outcome-4)</b>  | <b>317,500</b>    | <b>264,630</b>    | <b>52,870</b>    |                      |
| 1.1.1.23     | Training on religious fundamentalism and its impact on personal life and society                  | 166,000           | 174,734           | (8,734)          |                      |
| 1.1.1.24     | Training on feminist concepts and women leadership  | 83,000            | 89,896            | (6,896)          |                      |
|              | <b>Staff Capacity Building Training:</b>  |                   |                   | -                |                      |
| 1.1.1.25     | Training on religious fundamentalism, feminist concepts and citizenship                           | 68,500            |                   | 68,500           |                      |

| Sl. No. | Head of Expenditure   | Approved Budget  | Actually Spent   | Budget Variance | Reasons for Variance |
|---------|---|------------------|------------------|-----------------|----------------------|
| 1.2     | <b>Workshop</b>   | <b>593,500</b>   | <b>481,972</b>   | <b>111,528</b>  |                      |
|         | <b>Workshop (Outcome-1)</b>   | <b>79,500</b>    | <b>79,289</b>    | <b>211</b>      |                      |
| 1.2.1   | Right to Information Act. and its uses  | 42,000           | 41,905           | 95              |                      |
| 1.2.2   | Adivasi land rights   | 6,000            | 5,991            | 9               |                      |
| 1.2.3   | Women land rights on Khasland   | 31,500           | 31,393           | 107             |                      |
|         | <b>Workshop (Outcome-2)</b>   | <b>24,000</b>    | <b>25,468</b>    | <b>(1,468)</b>  |                      |
| 1.2.4   | Dialogue with union Parishad  | 24,000           | 25,468           | (1,468)         |                      |
|         | <b>Workshop (Outcome-3)</b>   | <b>126,000</b>   | <b>125,613</b>   | <b>387</b>      |                      |
| 1.2.5   | Household work and role of Male members   | 31,500           | 31,381           | 119             |                      |
| 1.2.6   | Collective economic cultivation   | 31,500           | 31,424           | 76              |                      |
| 1.2.7   | Women economic empowerment such as access to Market as vendor   | 31,500           | 32,919           | (1,419)         |                      |
| 1.2.8   | Women role in agriculture production  | 31,500           | 29,889           | 1,611           |                      |
|         | <b>Workshop (Outcome-4)</b>   | <b>364,000</b>   | <b>251,602</b>   | <b>112,398</b>  |                      |
| 1.2.9   | Patriarchy and fundamentalism and its impact  | 31,500           | 32,914           | (1,414)         |                      |
| 1.2.10  | Women leadership workshop   | 31,500           | 31,458           | 42              |                      |
| 1.2.11  | Issue based consultation with Children/adolescent /workshops/camps (daily 2/3 hours covering 2/3 days)                | 40,000           | 40,391           | (391)           |                      |
| 1.2.12  | Regular activities by children and adolescent cultural such song, dramas  | 17,500           | 17,444           | 56              |                      |
| 1.2.13  | Cultural event such as Football, Cycle rally, Art camp, cultural camp (big events)                                    | 125,000          | 124,905          | 95              |                      |
| 1.2.14  | 3 days long exchange visit (Charjabber to Nandail)  | 112,500          | -                | 112,500         |                      |
| 1.2.15  | Findings sharing dialogue/session with secular individual or groups at area level                                     | 6,000            | 4,490            | 1,510           |                      |
| 1.3     | <b>Cultural Activities</b>  | <b>1,643,000</b> | <b>1,520,094</b> | <b>122,906</b>  |                      |
|         | <b>Cultural Activities ( Outcome-1)</b>   | <b>511,000</b>   | <b>495,215</b>   | <b>15,785</b>   |                      |
| 1.3.1   | Cultural Workshops/Discussion on identifying issues and formulation of dramas (each of day 2/3 hours covering 7 days) | 60,000           | 42,825           | 17,175          |                      |
| 1.3.2   | Cultural Padajatra (long March)   | 40,000           | 41,513           | (1,513)         |                      |
| 1.3.3   | Drama preparation and performance   | 225,000          | 225,070          | (70)            |                      |
| 1.3.4   | Day celebration   | 186,000          | 185,807          | 193             |                      |
|         | <b>Cultural Activities ( Outcome-2)</b>   | <b>556,500</b>   | <b>553,287</b>   | <b>3,213</b>    |                      |
| 1.3.5   | Cultural Primary training 5 days  | 306,000          | 307,269          | (1,269)         |                      |
| 1.3.6   | Drama preparation and performance   | 97,500           | 96,784           | 716             |                      |
| 1.3.7   | Cultural Workshops/Discussion on identifying issues and formulation of dramas (each of day 2/3 hours covering 7 days) | 64,000           | 63,504           | 496             |                      |
| 1.3.8   | Cultural Padajatra (long March)   | 40,000           | 39,995           | 5               |                      |
| 1.3.9   | Day celebration   | 49,000           | 45,735           | 3,265           |                      |
| 1.3.10  | Preparatory workshops for Public Audit  | -                | -                | -               |                      |
| 1.3.11  | Public Audit  | -                | -                | -               |                      |
|         | <b>Cultural Activities (Outcome-3)</b>  | <b>470,500</b>   | <b>440,626</b>   | <b>29,874</b>   |                      |
| 1.3.12  | Cultural Workshops/Discussion on identifying issues and formulation of dramas (each of day 2/3 hours covering 7 days) | 52,000           | 53,007           | (1,007)         |                      |
| 1.3.13  | Cultural Padajatra (long March)   | 20,000           | 20,520           | (520)           |                      |
| 1.3.14  | Drama preparation and performance   | 87,000           | 87,237           | (237)           |                      |
| 1.3.15  | Day celebration   | 124,000          | 125,566          | (1,566)         |                      |
| 1.3.16  | Issue based consultation with Children/adolescent /workshops/camps (daily 2/3 hours covering 2/3 days)                | 40,000           | 19,690           | 20,310          |                      |
| 1.3.17  | Regular activities by children and adolescent cultural such song, dramas  | 17,500           | 12,693           | 4,807           |                      |
| 1.3.18  | Cultural event (big events)   | 125,000          | 121,913          | 3,087           |                      |
| 1.3.19  | Fact findings with other organisation   | 5,000            | -                | 5,000           |                      |
|         | <b>Cultural Activities (Outcome-4)</b>  | <b>105,000</b>   | <b>30,966</b>    | <b>74,034</b>   |                      |
| 1.3.20  | Drama preparation and performance   | 75,000           | 12,340           | 62,660          |                      |



| SL No.       | Head of Expenditure   | Approved Budget  | Actually Spent   | Budget Variance | Reasons for Variance |
|--------------|---|------------------|------------------|-----------------|----------------------|
| 1.3.21       | Cultural Workshops/Discussion on identifying issues and formulation of dramas (each of day 2/3 hours covering 7 days) | 24,000           | 14,713           | 9,287           |                      |
| 1.3.22       | Cultural events in collaboration with local folk Artists  | 6,000            | 3,913            | 2,087           |                      |
| <b>1.4</b>   | <b>Legal Support</b>  | <b>720,000</b>   | <b>810,478</b>   | <b>(90,478)</b> |                      |
|              | <b>Legal Support (Outcome-1)</b>  | <b>720,000</b>   | <b>810,478</b>   | <b>(90,478)</b> |                      |
| 1.4.1        | Legal Aid   | 600,000          | 687,636          | (87,636)        |                      |
| 1.4.2        | Solidarity Development  | 120,000          | 122,842          | (2,842)         |                      |
| <b>1.5</b>   | <b>Advocacy and Networking</b>  | <b>1,102,000</b> | <b>204,017</b>   | <b>897,983</b>  |                      |
|              | <b>Advocacy and Networking (Outcome-1)</b>  | <b>400,000</b>   | <b>7,900</b>     | <b>392,100</b>  |                      |
| 1.5.1        | National Level Workshop ( With ALRD/BELA)   | 400,000          | 7,900            | 392,100         |                      |
|              | <b>Advocacy and Networking (Outcome-2)</b>  | <b>512,000</b>   | <b>1,500</b>     | <b>510,500</b>  |                      |
| 1.5.2        | Upazila level workshop on peoples perspective regarding SDG   | 30,000           | -                | 30,000          |                      |
| 1.5.3        | Dialogue with Union Parishad & elected representative   | 24,000           | -                | 24,000          |                      |
| 1.5.4        | Workshop with Watch Committee 2 dyays long each sub committee (30 member participated in 1 sub committee workshops)   | 458,000          | 1,500            | 456,500         |                      |
|              | <b>Advocacy and Networking (Outcome-3)</b>  | <b>170,000</b>   | <b>173,894</b>   | <b>(3,894)</b>  |                      |
| 1.5.5        | Upazila level workshop on peoples perspective regarding SDG   | 10,000           | 10,383           | (383)           |                      |
| 1.5.6        | Karunamayee Day   | 120,000          | 125,785          | (5,785)         |                      |
| 1.5.7        | Rokeya day  | 40,000           | 37,726           | 2,274           |                      |
|              | <b>Advocacy and Networking (Outcome-4)</b>  | <b>20,000</b>    | <b>20,723</b>    | <b>(723)</b>    |                      |
| 1.5.8        | Fact findings, press conference, dialogue with policy makers, submission of memrandoms to the policy makers           | 20,000           | 20,723           | (723)           |                      |
| <b>1.6</b>   | <b>Monitoring</b>   | <b>2,871,100</b> | <b>2,049,987</b> | <b>821,113</b>  |                      |
| 1.6.1        | Monthly Meeting   | 600,000          | 523,381          | 76,619          |                      |
| 1.6.2        | Divisional Meeting  | 128,700          | 74,162           | 54,538          |                      |
| 1.6.3        | Executive Meeting   | 38,400           | 36,857           | 1,543           |                      |
| 1.6.4        | Central training cell meeting   | 57,500           | -                | 57,500          |                      |
| 1.6.5        | Central Organizing cell meeting   | 57,500           | -                | 57,500          |                      |
| 1.6.6        | Representative meeting  | 107,000          | -                | 107,000         |                      |
| 1.6.7        | Governing Body Meeting  | 20,000           | 20,828           | (828)           |                      |
| 1.6.8        | Annual General meeting (AGM)  | 30,000           | 32,341           | (2,341)         |                      |
| 1.6.9        | Annual Conference/Staff Council   | 720,000          | 458,408          | 261,592         |                      |
| 1.6.10       | Divisional Conference   | 423,000          | 247,703          | 175,297         |                      |
| 1.6.11       | Partners meeting  | 80,000           | 82,755           | (2,755)         |                      |
| 1.6.12       | Field visit by representative & Others  | 420,000          | 449,850          | (29,850)        |                      |
|              | <b>Landless Group convention</b>  |                  |                  |                 |                      |
| 1.6.13       | Union Level   | 69,000           | 46,150           | 22,850          |                      |
| 1.6.14       | Upazila Level   | 40,000           | 22,160           | 17,840          |                      |
| 1.6.15       | Area Level  | 80,000           | 55,392           | 24,608          |                      |
| <b>1.7</b>   | <b>Project Activities -SANGAT</b>   | <b>2,341,200</b> | <b>2,028,587</b> | <b>312,613</b>  |                      |
| <b>1.7.1</b> | <b>Capacity Building</b>  |                  |                  |                 |                      |
|              | <b>Training</b>   | <b>1,834,500</b> | <b>1,834,943</b> | <b>(443)</b>    |                      |
| 1.7.1.1      | Two Week Course in Gender and Development in Bangla   | 1,834,500        | 1,834,943        | (443)           |                      |
| 1.7.1.2      | Feminist capacity building National training  |                  |                  |                 |                      |
|              | <b>Workshop</b>   | <b>134,900</b>   | <b>8,203</b>     | <b>126,697</b>  |                      |
| 1.7.1.3      | Workshop on Intersectionality for 3 days  | 98,500           |                  | 98,500          |                      |
| 1.7.1.4      | Capacity Building workshops for sangat volunteers   | 8,400            | 8,203            | 197             |                      |
| 1.7.1.5      | Refresher workshop with sangat alumni   | 28,000           |                  | 28,000          |                      |
| <b>1.7.2</b> | <b>Promotion of Feminist Culture, Information, Communication and Media</b>  | <b>100,000</b>   | <b>18,290</b>    | <b>81,710</b>   |                      |
| 1.7.2.1      | Outreach program in university and school   | 30,000           | 4,290            | 25,710          |                      |
| 1.7.2.2      | Educational material and Publications   | 50,000           | 14,000           | 36,000          |                      |
| 1.7.2.3      | Advocacy meeting with Media people  | 20,000           |                  | 20,000          |                      |
| <b>1.7.3</b> | <b>Campalng and Networking</b>  | <b>259,800</b>   | <b>155,668</b>   | <b>104,132</b>  |                      |
| 1.7.3.1      | Experience sharing meetings with volunteers   | 4,800            | 4,358            | 442             |                      |
| 1.7.3.2      | Alumni meetings   | 105,000          | 61,804           | 43,196          |                      |
| 1.7.3.3      | Save city campaign  | 20,000           |                  | 20,000          |                      |
| 1.7.3.4      | Property for her Campaign   | 20,000           | 17,505           | 2,495           |                      |



| SL No.       | Head of Expenditure                      | Approved Budget   | Actually Spent    | Budget Variance    | Reasons for Variance |
|--------------|--|-------------------|-------------------|--------------------|----------------------|
| 1.7.3.5      | Celebration of International women's day | 40,000            | 11,579            | 28,421             |                      |
| 1.7.3.6      | Celebration of South Asian women's day   | 40,000            | 42,255            | (2,255)            |                      |
| 1.7.3.7      | Peace table                              | 30,000            | 18,167            | 11,833             |                      |
| <b>1.7.4</b> | <b>Travel And Conveyance</b>             | <b>12,000</b>     | <b>11,483</b>     | <b>517</b>         |                      |
| 1.7.4.1      | Travel and conveyance- Sangat Programme  | 12,000            | 11,483            | 517                |                      |
| <b>2.0</b>   | <b>Personnel</b>                         | <b>54,818,043</b> | <b>52,774,304</b> | <b>2,043,739</b>   |                      |
| <b>2.1</b>   | <b>Programme Staff</b>                   | <b>48,573,660</b> | <b>46,676,941</b> | <b>1,896,719</b>   |                      |
| 2.1.1        | Programme Staff                          | 48,091,848        | 46,253,293        | 1,838,555          |                      |
| 2.1.2        | programme Staff Sangat                   | 481,812           | 423,648           | 58,164             |                      |
| <b>2.2</b>   | <b>Administrative Staff</b>              | <b>6,244,383</b>  | <b>6,097,363</b>  | <b>147,020</b>     |                      |
| <b>3.0</b>   | <b>Administration</b>                    | <b>18,129,600</b> | <b>16,650,693</b> | <b>1,478,908</b>   |                      |
| <b>3.1</b>   | <b>Central Office Support Cost</b>       | <b>6,188,000</b>  | <b>5,560,014</b>  | <b>627,987</b>     |                      |
| 3.1.1        | Office Accomodation                      | 2,340,000         | 2,168,100         | 171,900            |                      |
| 3.1.2        | Elcetricity Gas Water                    | 720,000           | 464,440           | 255,560            |                      |
| 3.1.3        | Hospitality                              | 198,000           | 195,512           | 2,488              |                      |
| 3.1.4        | Repairs and Maintenance -Vehicles        | 600,000           | 612,581           | (12,581)           |                      |
| 3.1.5        | Papers and Periodicals                   | 60,000            | 60,064            | (64)               |                      |
| 3.1.6        | Postage and Telephone                    | 480,000           | 479,731           | 269                |                      |
| 3.1.7        | Printing and Stationeries                | 300,000           | 299,178           | 822                |                      |
| 3.1.8        | Office Maintenance                       | 1,200,000         | 1,086,660         | 113,340            |                      |
| 3.1.9        | Advertisement and Recruitment            | 10,000            | 10,818            | (818)              |                      |
| 3.1.10       | Bank Charges                             | 120,000           | 102,930           | 17,070             |                      |
| 3.1.11       | Audit Fees                               | 160,000           | 80,000            | 80,000             |                      |
| <b>3.2</b>   | <b>Programme support cost</b>            | <b>11,905,600</b> | <b>11,054,657</b> | <b>850,943</b>     |                      |
| 3.2.1        | Office Accomodation                      | 1,980,000         | 1,764,600         | 215,400            |                      |
| 3.2.2        | Electricity Gas Water                    | 1,260,000         | 1,354,236         | (94,236)           |                      |
| 3.2.3        | Hospitality                              | 201,600           | 152,235           | 49,365             |                      |
| 3.2.4        | Repairs and Maintenance -Vehicles        | 480,000           | 296,992           | 183,008            |                      |
| 3.2.5        | Papers and Periodicals                   | 180,000           | 149,828           | 30,172             |                      |
| 3.2.6        | Postage and Telephone                    | 288,000           | 285,223           | 2,777              |                      |
| 3.2.7        | Printing and Stationeries                | 480,000           | 395,466           | 84,534             |                      |
| 3.2.8        | Office Maintenance                       | 2,400,000         | 2,400,825         | (825)              |                      |
| 3.2.9        | Repairs of training centre               | 100,000           | 102,374           | (2,374)            |                      |
| 3.2.10       | Travel and conveyance- Programme         | 2,628,000         | 2,580,759         | 47,241             |                      |
| 3.2.11       | Travel and conveyance- Central Office    | 960,000           | 677,905           | 282,095            |                      |
| 3.2.12       | Petroleum , Oil, Lubricant               | 900,000           | 866,312           | 33,688             |                      |
| 3.2.13       | Bank charge                              | 48,000            | 27,902            | 20,098             |                      |
| <b>3.3</b>   | <b>Administrative Expenses- SANGAT</b>   | <b>36,000</b>     | <b>36,022</b>     | <b>(22)</b>        |                      |
| 3.3.1        | Office Expenses (Sangat)                 | 36,000            | 36,022            | (22)               |                      |
| <b>4.0</b>   | <b>Procurement</b>                       | <b>2,330,000</b>  | <b>4,686,203</b>  | <b>(2,356,203)</b> |                      |
| <b>4.1</b>   | <b>Office Equipments</b>                 | <b>1,770,000</b>  | <b>448,121</b>    | <b>1,321,879</b>   |                      |
| 4.1.1        | Generator                                | 1,200,000         | -                 | 1,200,000          |                      |
| 4.1.2        | Computer                                 | 250,000           | 274,500           | (24,500)           |                      |
| 4.1.3        | Laptop                                   | 250,000           | 115,246           | 134,754            |                      |
| 4.1.4        | Tab                                      | -                 | -                 | -                  |                      |
| 4.1.5        | Printer                                  | 35,000            | 33,376            | 1,624              |                      |
| 4.1.6        | Scanner                                  | 10,000            | -                 | 10,000             |                      |
| 4.1.7        | Smart Phone                              | 20,000            | 22,999            | (2,999)            |                      |
| 4.1.8        | Telephone Set                            | 5,000             | 2,000             | 3,000              |                      |
| <b>4.2</b>   | <b>Vehicles (Bi-Cycle)</b>               | <b>150,000</b>    | <b>3,797,052</b>  | <b>(3,647,052)</b> |                      |
| 4.2.1        | Bi-Cycle                                 | 150,000           | 20,995            | 129,005            |                      |
| 4.2.2        | Micro Bus                                | -                 | 3,776,057         | (3,776,057)        |                      |
| <b>4.3</b>   | <b>Furniture and Fixture</b>             | <b>360,000</b>    | <b>391,350</b>    | <b>(31,350)</b>    |                      |
| 4.3.1        | Air Condition                            | 160,000           | 147,660           | 12,340             |                      |
| 4.3.2        | Furniture                                | 200,000           | 243,690           | (43,690)           |                      |
| <b>4.4</b>   | <b>Equipment -SANGAT</b>                 | <b>50,000</b>     | <b>49,680</b>     | <b>320</b>         |                      |
| 4.4.1        | Office Equipments (Sangat)               | 50,000            | 49,680            | 320                |                      |
|              | <b>Subtotal</b>                          | <b>89,351,943</b> | <b>85,600,464</b> | <b>3,751,480</b>   |                      |
| 7.0          | <b>Reserve</b>                           | <b>1,787,039</b>  | -                 | -                  |                      |
|              | <b>Total amount</b>                      | <b>91,138,982</b> | <b>85,600,464</b> | <b>3,751,480</b>   |                      |

**Nijera Kori**  
**Improved political space for CSOs to lobby on A2KL and release of Khasland (SPCC Pathway 1)**  
 Funded by ICCO Cooperation  
 Project Number: 11.0014/005 and 11.0014/007  
 Details Budget variance  
 For the period from 01 January to 31 December, 2019

| Sl.  | Head of the Expenditure        | Budgeted Amount(BDT) | Actual Expenditure (BDT) | Variance ( BDT) |            | Explanation of Variances (As per total) |
|------|--------------------------------|----------------------|--------------------------|-----------------|------------|---|
|      |                                |                      |                          | BDT             | %          |   |
| 1.00 | Human Resources                |                      |                          |                 |            |   |
| 1.1  | Technical Support:             |                      |                          |                 |            |   |
|      | 1.1.1 P.O (50%)                | 209,966              | 270,632                  | (60,666)        |            |   |
|      | 1.1.2 Area Coordinator         | 261,101              | 293,272                  | (32,171)        |            |   |
| 1.2  | Administrative/ Suuport Staff: |                      |                          |                 |            |   |
|      | 1.2.1 Accountant (25%)         | 108,826              | 131,003                  | (22,177)        |            |   |
|      | 1.2.2 P.O                      | 170,335              | 189,621                  | (19,286)        |            |   |
|      | 1.2.3 P.O                      | 230,614              | 61,171                   | 169,443         |            |   |
|      | 1.2.4 P.O                      | 142,128              | 165,726                  | (23,598)        |            |   |
|      | 1.2.5 P.O                      | 149,083              | 187,987                  | (38,904)        |            |   |
|      | 1.2.6 P.O                      | 216,516              | 285,146                  | (68,630)        |            |   |
|      | 1.2.7 P.O                      | 259,980              | 210,729                  | 49,251          |            |   |
|      | <b>Sub Total</b>               | <b>1,748,549</b>     | <b>1,795,287</b>         | <b>(46,738)</b> | <b>-3%</b> |   |



| Sl.  | Head of the Expenditure                       | Budgeted Amount(BDT) | Actual Expenditure (BDT) | Variance ( BDT) |     | Explanation of Variances<br>(As per total)  |
|------|---|----------------------|--------------------------|-----------------|-----|---|
|      |   |                      |                          | BDT             | %   |   |
| 2.00 | Equipment and Supplies                        |                      |                          |                 |     |   |
|      | Laptop  | -                    | -                        | -               |     |   |
|      | Sub Total                                     | -                    | -                        | -               |     |   |
| 3.00 | Vehicle Cost and Office Rent                  |                      |                          |                 |     |   |
|      | 3.1 Fuel Cost and Maintenance                 | 12,000               | 5,249                    | 6,751           |     |   |
|      | 3.2 Office Running Cost                       | 300,000              | 267,717                  | 32,283          |     |   |
|      | 3.3 Consumables - Office Supplies, Stationery | 156,000              | 120,392                  | 35,608          |     |   |
|      | 3.4 Other Services - Telephonr and Postage    | 12,000               | 11,097                   | 903             |     |   |
|      | Sub Total                                     | 480,000              | 404,455                  | 75,545          | 16% |   |
| 4.00 | Other Costs / Consultance Costs, Services     |                      |                          |                 |     |   |
|      | 4.1 Audit Fee                                 | 40,000               | 30,000                   | 10,000          |     | The schedule audit fees is still remain with the budget and thus the expenditure of this budget line is less. |
|      | 4.2 Bank Charge                               | 12,000               | 6,529                    | 5,471           |     |   |
|      | Sub Total                                     | 52,000               | 36,529                   | 15,471          | 30% |   |
|      | Total Administrative Cost                     | 2,280,549            | 2,236,271                | 44,278          | 2%  |   |
| 5.00 | Programme Costs                               |                      |                          |                 |     |   |
| 5.1  | Capacity Building                             |                      |                          |                 |     |   |



| Sl.        | Head of the Expenditure  | Budgeted Amount(BDT) | Actual Expenditure (BDT) | Variance (BDT) |            | Explanation of Variances |
|------------|--|----------------------|--------------------------|----------------|------------|--------------------------|
|            |  |                      |                          | BDT            | %          |                          |
|            | 5.1.1 Knowledge Building Training on Kashland -Water Laws,Polices, land use policy including share cropping and Its Implementation | 125,750              | 131,698                  | (5,948)        |            |                          |
|            | 5.1.2 Capacity Building Training on Advocacy,Campaigning and Strategy focusing on Kashland-Water Issues                            | 324,000              | 327,878                  | (3,878)        |            |                          |
|            | 5.1.3 Capacity Building Training for staff   | 129,400              | 128,344                  | 1,056          |            |                          |
|            | <b>Sub Total</b>   | <b>579,150</b>       | <b>587,920</b>           | <b>(8,770)</b> | <b>-2%</b> |                          |
| <b>5.2</b> | <b>Knowledge and Research</b>  |                      |                          |                |            |                          |
|            | 5.2.1 Research on "Present Form and Disempowerment Process of the Rural Peasants: A Case Study on Two Northern Upazila"            | -                    |                          | -              |            |                          |
|            | 5.2.2 Research Findings Presentation at National Level Seminar   | -                    |                          | -              |            |                          |
|            | 5.2.3 Workshops presentation on findings on Disempowerment Process of the Rural Peasants" at district level (Nijera Kori and HDRC) | -                    |                          | -              |            |                          |

| Sl.        | Head of the Expenditure  | Budgeted Amount(BDT) | Actual Expenditure (BDT) | Variance ( BDT) |            | Explanation of Variances (As per total) |
|------------|--|----------------------|--------------------------|-----------------|------------|---|
|            |  |                      |                          | BDT             | %          |   |
|            | 5.2.4 Presentation of research findings on share cropping and its Implementation by organisational workshop at Upazila Level for Knowledge Sharing for landless peoples                                | -                    | 39,774                   | (39,774)        |            |   |
|            | 10.2.6 Workshops at Upazila level on land use and share cropping reality and challenge   | 130000               | 92,199                   | 37,801          |            |   |
|            | <b>Sub Total</b>   | <b>130,000</b>       | <b>131,973</b>           | <b>(1,973)</b>  | <b>-2%</b> |   |
| <b>5.3</b> | <b>Lobby and Advocacy</b>  |                      |                          |                 |            |   |
|            | 5.3.1 Landless convention through public gathering for raising demand on land and water rights including women land rights share cropping and its Implementation and at regional/area level in Pirgonj | 12,000               | 12,000                   | -               |            |   |
|            | 5.3.2 Landless convention through public gathering for raising demand on land-water rights, share cropping and its Implementation at each of union level   | 60,000               | 60,930                   | (930)           |            |   |

| Sl. | Head of the Expenditure  | Budgeted Amount(BDT) | Actual Expenditure (BDT) | Variance (BDT) |   | Explanation of Variances |
|-----|--|----------------------|--------------------------|----------------|---|--------------------------|
|     |  |                      |                          | BDT            | % |                          |
|     | 5.3.3 Landless convention through public gathering for raising demand on land-water rights, share cropping and its implementation at saghata upazila level                     | 40,000               | 39,000                   | 1,000          |   |                          |
|     | 5.3.4 Consultation/sharing meetings with Union Parishad on land and water issue  | 72,000               | 51,259                   | 20,741         |   |                          |
|     | 5.3.5 Consultation/sharing meetings with land and water authorities at upazila level issues such as land- water rights impact of share cropping on farmers life and livelihood | 24,000               | 8,960                    | 15,040         |   |                          |
|     | 5.3.6 Consultation/sharing meetings with fisheries department at upazila level on use of water bodies and fish aquaculture   | 18,000               | 13,230                   | 4,770          |   |                          |
|     | 5.3.7 Media advocacy through journalist visit identify challenges regarding land and water rights  | 40,000               | 38,195                   | 1,805          |   |                          |
|     | 5.3.8 Workshops at Upazila Level with Landless Members and other Relevant Stakeholders for Identifying Experience, Problems and Opinions                                       | -                    | -                        | -              |   |                          |





| Sl. | Head of the Expenditure  | Budgeted Amount(BDT) | Actual Expenditure (BDT) | Variance ( BDT) |   | Explanation of Variances<br>(As per total) |
|-----|--|----------------------|--------------------------|-----------------|---|--|
|     |  |                      |                          | BDT             | % |  |
|     | 5.3.9 Landless members present experience and opinion at National level workshop                           | -                    | -                        | -               |   |  |
|     | 5.3.10 Policy review on land and water for Identifying gap, challenges                                     | 1,000,500            | 1,000,500                | -               |   |  |
|     | 5.3.11 Submission of Policy recommendation to Ministry of Land and Water                                   | 40,000               | -                        | 40,000          |   |  |
|     | 5.3.12 Seminar on water policy and public rights at national level   | 300,000              | -                        | 300,000         |   |  |
|     | 5.3.13 Meeting with Land and Water Ministries and concern Parliament Committees as a part of Policy review | 12,000               | -                        | 12,000          |   |  |
|     | 5.3.14 Formulate policy recommendation and presentation at National level consultation with Policy maker   | 250,000              | -                        | 250,000         |   |  |
|     | 5.3.13 Celebrate Rural Women's Day at upazila and national level through rally, seminar                    | 300,000              | 12,900                   | 287,100         |   |  |
|     | 5.3.14 Consultation meeting with Journalists on Policy recommendation                                      | 200,000              | 650                      | 199,350         |   |  |

| Sl.         | Head of the Expenditure  | Budgeted Amount(BDT) | Actual Expenditure (BDT) | Variance ( BDT)  |            | Explanation of Variances (As per total)  |
|-------------|--|----------------------|--------------------------|------------------|------------|--|
|             |  |                      |                          | BDT              | %          |  |
|             | 5.3.14 Cultural Long March on Land, Water, Agriculture Rights and impact of share cropping on farmers life and livelihood                            | 40,000               | 37,504                   | 2,496            |            |  |
|             | 5.3.15 Day Celebration including Khachmati and Joyal Shaheed Dibosh through gathering  | 40,000               | 39,728                   | 272              |            |  |
|             | 5.3.16 Advocacy through Legal Aid Support  | 30,000               | 13,783                   | 16,217           |            |  |
|             | 5.3.17 Monitoring (Meetings, TA/DA & conveyance for female staffs, travel expenses for male staffs and travel cost for staff representative's visit) | 600,000              | 294,861                  | 305,139          |            |  |
|             | <b>Sub Total</b>   | <b>3,078,500</b>     | <b>1,623,500</b>         | <b>1,455,000</b> | <b>47%</b> | Some project activities has been transferred and marged with 2020 revised budget |
|             | <b>Total Programme Costs</b>   | <b>3,787,650</b>     | <b>2,343,393</b>         | <b>1,444,257</b> | <b>38%</b> |  |
| <b>6.00</b> | <b>Management Support</b>  |                      |                          |                  |            |  |
|             | Overhead Cost 4%   | 242,728              | 183,187                  | 59,541           |            |  |
|             | <b>Sub Total</b>   | <b>242,728</b>       | <b>183,187</b>           | <b>59,541</b>    | <b>25%</b> |  |
|             | <b>Total</b>   | <b>6,310,927</b>     | <b>4,762,851</b>         | <b>1,548,076</b> | <b>25%</b> |  |



## Nijera Kori

**Name of Project: Ensuring Democracy, Accountability and Rights For The Poorest  
Funded by: Manusher Jonno Foundation (MJF)  
Details Budget Variance**

**For the Period from 1st January 2019 to 31st December 2019**

| Account Code | Budget Head | Head of Expenditure                                   | Total Approved Budget (BDT) | Actual Expenditure (BDT) |                  |                               | Budget Variance (amount) |                   |             | Budget Variance (%) |   | Remarks |
|--------------|-------------|---|-----------------------------|--------------------------|------------------|-------------------------------|--------------------------|-------------------|-------------|---------------------|---|---------|
|              |             |   |                             | Previous Quarters        | Current Quarter  | Total Expenditures up to date | Quarterly                | Total             | Quarterly   | Total               |   |         |
|              | A           | B   | C                           | E                        | F                | G=E+F                         | H=D-F                    | I=C-G             | J=F/D*100   | K=G/C*100           | L |         |
| 670A         | A           | Administrative Purpose                                |                             |                          |                  |                               |                          |                   |             |                     |   |         |
| 67040        | 40.00       | Salaries & Benefits                                   | 1,348,908                   | 307,500                  | 108,561          | 416,061                       | (195)                    | 932,847           | 100%        | 31%                 |   |         |
| 67041        | 41.00       | Head Office Rent                                      | -                           | -                        | -                | -                             | -                        | -                 | 0%          | 0%                  |   |         |
| 67042        | 42.00       | Utilities   | 756,000                     | 135,676                  | 48,379           | 184,055                       | 14,621                   | 571,945           | 77%         | 24%                 |   |         |
| 67043        | 43.00       | Repair, Maintenance & Cleaning Materials              | -                           | -                        | -                | -                             | -                        | -                 | 0%          | 0%                  |   |         |
| 67044        | 44.00       | Stationeries, Printing & Supplies                     | 453,600                     | 88,053                   | 35,802           | 123,855                       | 1,998                    | 329,745           | 95%         | 27%                 |   |         |
| 67045        | 45.00       | Furniture, Fixture & Equipments                       | -                           | -                        | -                | -                             | -                        | -                 | 0%          | 0%                  |   |         |
| 67046        | 46.00       | Recruitment & Audit Fees                              | 174,000                     | 18,111                   | 4,042            | 22,153                        | 40,458                   | 151,847           | 9%          | 13%                 |   |         |
|              |             | <b>Total Admin Cost (A)</b>                           | <b>2,732,508</b>            | <b>549,340</b>           | <b>196,784</b>   | <b>746,124</b>                | <b>56,882</b>            | <b>1,986,384</b>  | <b>78%</b>  | <b>27%</b>          |   |         |
| 670B         | B           | Programatic Purpose                                   |                             |                          |                  |                               |                          |                   |             |                     |   |         |
| 67050        | 50.00       | Salaries & Benefits                                   | 11,400,000                  | 2,690,034                | 876,781          | 3,566,815                     | 34,745                   | 7,833,185         | 90%         | 31%                 |   |         |
| 67051        | 51.00       | Office Rent   | 972,000                     | 299,200                  | 86,400           | 385,600                       | (5,400)                  | 626,400           | 107%        | 36%                 |   |         |
| 67052        | 52.00       | Utilities   | -                           | -                        | -                | -                             | -                        | -                 | 0%          | 0%                  |   |         |
| 67053        | 53.00       | Repair, Maintenance & Cleaning Materials              | 216,000                     | 56,126                   | 19,645           | 76,071                        | (1,945)                  | 139,929           | 111%        | 35%                 |   |         |
| 67054        | 54.00       | Stationeries, Printing & Supplies                     | -                           | -                        | -                | -                             | -                        | -                 | 0%          | 0%                  |   |         |
| 67055        | 55.00       | Furniture, Fixture & Equipment                        | 146,000                     | 154,540                  | -                | 154,540                       | -                        | (8,540)           | 0%          | 106%                |   |         |
| 67056        | 56.00       | Fuel, Oil, Repair & Maintenance                       | 921,600                     | 169,056                  | 73,790           | 242,846                       | 3,010                    | 678,754           | 98%         | 26%                 |   |         |
| 67057        | 57.00       | Travel, Lodging & Perdiem                             | 1,224,000                   | 220,411                  | 89,600           | 310,011                       | 12,400                   | 913,989           | 88%         | 25%                 |   |         |
| 67058        | 58.00       | Staff Development & Capacity Building                 | 80,000                      | -                        | -                | -                             | 20,000                   | 80,000            | 0%          | 0%                  |   |         |
| 67059        | 60.00       | Training, Meeting & Material for Beneficiaries        | 22,685,156                  | 5,407,658                | 1,881,360        | 7,289,018                     | 269,699                  | 15,396,138        | 87%         | 32%                 |   |         |
| 67060        | 59.00       | Evaluation, Survey, Assessment                        | 800,000                     | -                        | -                | -                             | -                        | 800,000           | 0%          | 0%                  |   |         |
| 67061        | 63.00       | Contingency (C)                                       | 416,253                     | -                        | -                | -                             | 36,141                   | 416,253           | 0%          | 0%                  |   |         |
| 67062        | 61.00       | Campaign-Morjoda Ghor Samata-Equality through Dignity | 408,000                     | 117,573                  | -                | 117,573                       | -                        | 290,427           | 0%          | 29%                 |   |         |
| 67063        | 62.00       | Gender Mainstreaming                                  | 40,000                      | -                        | -                | -                             | -                        | 40,000            | 0%          | 0%                  |   |         |
|              |             | <b>Total Program Cost (B)</b>                         | <b>39,309,009</b>           | <b>9,074,598</b>         | <b>3,027,876</b> | <b>12,102,474</b>             | <b>368,650</b>           | <b>27,206,535</b> | <b>89%</b>  | <b>31%</b>          |   |         |
|              |             | <b>GRAND TOTAL COST IN BDT (A+B+C)</b>                | <b>42,041,517</b>           | <b>9,623,938</b>         | <b>3,224,660</b> | <b>12,848,598</b>             | <b>425,532</b>           | <b>29,192,919</b> | <b>167%</b> | <b>58%</b>          |   |         |

