

**Nijera Kori**

**Consolidated  
Auditors' Report and Financial Statements**

**For the period from 01 January 2018 to 31 December 2018**

**Submitted by**

**A H K C**

**AZIZ HALIM KHAIR CHOUDHURY**

**Chartered Accountants**

**55, Suhrawardy Avenue, (1<sup>st</sup> Floor)**

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**Exclusive Correspondent Firm of PKF International**

### **Auditors' Report**

We have audited the Consolidated Financial Statements of "**NIJERA KORI**" which comprise the Consolidated Statement of Financial Position as at 31 December 2018 and Consolidated Statement of Comprehensive Income, Consolidated Statement of Receipts and Payments for the period from 1<sup>st</sup> January 2018 to 31 December 2018 and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with Bangladesh Financial Reporting Standards (BFRS) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

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

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

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

### **Opinion**

In our opinion, the financial statement of "**NIJERA KORI**" referred to above give a true and fair view of the financial position of the project as at 31 December 2018, and its financial performance for the year then ended in accordance with International Financial Reporting Standard (IFRS) as adopted in Bangladesh and comply with the applicable laws and regulation.

**AHKC**

**AZIZ HALIM KHAIR CHOUDHURY  
CHARTERED ACCOUNTANTS**

**EXCLUSIVE CORRESPONDENT FIRM OF PKF INTERNATIONAL**

We also report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b. In our opinion, proper books of accounts as required have been kept by the organization so far as it appeared from our examination of those books.
- c. The financial statements of the organization dealt with in this report are in agreement with the books of accounts.

**Dhaka**

Date: 14 March 2019



**Khairul Basher FCA**

Partner

**Aziz Halim Khair Choudhury**

Chartered Accountants


**NIJERA KORI**  
**Consolidated Statement of Financial Position**  
**As at December 31, 2018**

	Note	Amount in Taka	
		As at December 31, 2018	As at December 31, 2017
<b>Non current Assets</b>			
Fixed Assets	3.00	26,933,817	27,490,047
<b>Current Assets</b>			
P.F Loan and Advance	4.00	29,778,269	30,857,613
Cash and Bank Balance	5.00	166,535,806	180,833,329
<b>Total Assets</b>		<b>223,247,893</b>	<b>239,180,990</b>
<b>Fund &amp; Liabilities</b>			
<b>Funds</b>			
Capital Fund	6.00	28,504,176	28,504,176
Restricted Fund	7.00	336,689	20,121,450
Development Fund	8.00	8,344,805	10,054,115
Gratuity Fund	9.00	59,498,724	57,139,248
Provident Fund	10.00	126,256,742	123,108,948
<b>Current Liabilities</b>			
Liabilities for Expenses	11.00	306,758	253,053
<b>Total Fund &amp; Liabilities</b>		<b>223,247,893</b>	<b>239,180,990</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**  
**March 14, 2019**



**Khairul Basher FCA**

Partner

**AZIZ HALIM KHAIR CHOUDHURY**

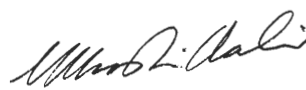
Chartered Accountants

**NIJERA KORI**  
**Consolidated Statement of Comprehensive Income**  
**For the Period from January 01, 2018 to December 31, 2018**

Particulars	Note	Amount in Taka	
		01.01.2018 to 31.12. 2018	01.01.2017 to 31.12. 2017
<b>Income:</b>			
Grants Income		86,098,394	70,975,143
Exchange Gain	12.02	-	7,282,373
Other Receipts (Interest on FDR of P.F, Gratuity & Bank interest)	13.00	13,788,692	14,353,429
Transfer from Development Fund (GF)		4,050,000	-
<b>Total Income</b>		<b>103,937,086</b>	<b>92,610,945</b>
<b>Expenditure:</b>			
Training Costs		4,860,738	3,226,836
Workshops		1,654,780	346,049
Legal Aid and Advocacy		4,163,964	2,538,524
Administrative Staff		5,710,880	4,266,188
Programme Staff		47,349,848	40,198,882
Monitoring		3,026,949	2,226,267
Programme Support Cost		19,467,473	16,878,191
Evaluation Cost		5,066,544	
Others/Overhead cost		223,291	593,480
Transfer to CORE Programme		4,050,000	-
Depreciation for the year		960,630	1,027,012
<b>Total expenses</b>		<b>96,535,097</b>	<b>71,301,429</b>
Excess/ (Deficit) of Income over Expenditure		7,401,989	21,309,516
<b>Total</b>		<b>103,937,086</b>	<b>92,610,945</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**  
**March 14, 2019**

  
**Khairul Bashir FCA**  
 Partner  
**AZIZ HALIM KHAIR CHOUDHURY**  
 Chartered Accountants


**NIJERA KORI**  
**Consolidated Statement of Receipts and Payments**  
**For the Period from January 01, 2018 to December 31, 2018**

Particulars	Note	Amount in Taka	
		12/31/2018	12/31/2017
<b>Opening Balance</b>		<b>180,833,329</b>	<b>157,057,799</b>
Cash in Hand		30,795	23,156
Cash at Bank		38,447,298	14,134,642
FDR (P.F & Gratuity)		142,355,236	142,900,001
<b>Receipts:</b>			
Foreign Donation	12.01	68,036,097	80,249,186
Exchange Gain	12.02	-	7,282,373
Local Donation	12.03	-	1,492,619
P.F Contribution Receipts		4,451,349	4,504,412
Gratuity Fund Received		1,972,065	1,949,679
Other Receipts (Interest on FDR of P.F, Gratuity & Bank interest)	13.00	13,788,692	14,353,429
P.F Loan and Advance realised from Staff		9,843,978	10,351,531
Transfer from Development Fund (GF)		4,050,000	-
Sangat (Kamla Bashin's Fund)		550,180	669,250
<b>Total</b>		<b>283,525,690</b>	<b>277,910,278</b>
<b>Payments:</b>			
Training Costs		4,860,738	3,226,836
Workshops		1,654,780	346,049
Legal Aid and Advocacy		4,163,964	2,538,524
Administrative Staff		5,708,629	4,266,507
Programme Staff		47,328,394	40,209,126
Monitoring		3,026,949	2,226,267
Programme Support Cost		19,437,473	16,838,191
Procurement		404,400	156,000
Evaluation Cost		5,066,544	
Others/Overhead cost		223,291	766,167
		<b>91,875,162</b>	<b>70,573,667</b>
Loan refund to DF/Partner Organization		-	19,446
P.F Loan and Advance paid		8,757,300	11,164,107
Transfer to CORE Programme		4,050,000	-
Sangat (Kamla Bashin's Fund)		581,532	83,000
P.F and Gratuity Paid to Outgoing Members		11,725,888	15,236,729
<b>Total Payments</b>		<b>116,989,883</b>	<b>97,076,949</b>
<b>Closing Balance:</b>	5.00	<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>Total</b>		<b>283,525,690</b>	<b>277,910,278</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.



**Khairul Basher FCA**

Partner

**AZIZ HALIM KHAIR CHOUDHURY**

Chartered Accountants

**Dhaka**  
**March 14, 2019**

**NIJERA KORI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**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 22.04.1981.

**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 correspondents 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 Statement i.e. earlier year figures are re-arranged for this purpose.

### **2.02 Scope of examination**

Our examination was made in accordance with Bangladesh Standards on Auditing (BSA) 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. Nejera Kori foreign currency denominated monetary assets and liabilities are disclosed in note.

**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 BASs are applicable for the financial statements of the organization for the year under audit:

- BAS 1 Presentation of Financial Statements
- BAS 8 Accounting Policies, Changes in Accounting Estimates and Error
- BAS 10 Events after the reporting Period
- BAS 16 Properties, Plant & Equipment
- BAS 18 Revenue
- BAS-21 The Effects of Changes in Foreign Rates
- BAS 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 affects on the amount recognized in the financial statements are described in the following notes:

Income Statement

Provision for Audit fess

Provision for Gratuity Fund & Provident Fund

Depreciation of Property Plant & Equipments

## 2.10 Revenue Recognition

As per BAS-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 (BAS) 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 BAS 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 Tinished	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 an 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 BAS-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 BAS-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, 2018 to December 31, 2018.

### 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: 2018	FY: 2017
<b>3.00 Fixed Assets</b>		
<b>A. Balance as on 01-01-2018</b>		
Addition during the year	79,707,048	79,551,048
	404,400	156,000
<b>Balance (at Cost) 31-12-18</b>	<b>80,111,448</b>	<b>79,707,048</b>
<b>B. Accumulated Depreciation</b>		
Balance as on 1-1-18	52,217,001	51,189,989
Charged during the year	960,630	1,027,012
<b>Balance as on 31-12-18</b>	<b>53,177,632</b>	<b>52,217,001</b>
<b>Written down value ( A-B )</b>	<b>26,933,817</b>	<b>27,490,047</b>
<b>4.00 P.F Loan and Advance</b>		
<b>Balance as on 01.01.2018</b>	30,857,613	29,872,350
Add: Paid during the year	8,757,300	12,865,767
Add: Adjustment during the year	7,334	-
	<b>39,622,247</b>	<b>42,738,117</b>
Less: Realized during the year	(9,843,978)	(11,880,504)
<b>Total</b>	<b>29,778,269</b>	<b>30,857,613</b>
<b>5.00 Closing Cash and Bank Balance</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>Total</b>	<b>166,535,806</b>	<b>180,833,329</b>
<b>6.00 Capital Fund</b>		
<b>Balance as on 01.01.2018</b>	28,504,176	28,504,176
	28,504,176	28,504,176
<b>Balance as on 31.12.2018</b>	<b>28,504,176</b>	<b>28,504,176</b>
<b>7.00 Restricted Fund</b>		
<b>Balance as on 01.01.2018</b>	20,121,449	1,806,417
Excess of Expenditure over Income	(1,722,463)	7,567,815
	<b>18,398,986</b>	<b>9,374,232</b>
Add: Donation Received during the year	62,988,112	<b>84,828,522</b>
Add: Transfer from Development Fund	4,050,000	-
Add: Other Receipts	23,059	-
Less: Fund release for Revenue Expenditure	(85,123,468)	(74,061,859)
Less: Transfer to DF	-	(19,446)
	<b>336,689</b>	<b>20,121,449</b>
<b>8.00 Development Fund</b>		
<b>Balance as on 01.01.2018</b>	10,054,115	7,084,527
Excess of Expenditure over Income	(1,677,957)	2,383,339
	<b>8,376,158</b>	<b>9,467,866</b>
Add/Less:Sangat (Kamla Bashin's Fund)	(31,352)	586,250
	<b>8,344,806</b>	<b>10,054,115</b>
<b>9.00 Gratuity Fund</b>		
Balance as on 01.01.2018	57,139,248	56,160,745
Add: Received during the year	1,972,065	1,949,679
Add: Adjustment during the year	7,334	-
Add: Revenue (Excess of Income over Expenditure)	3,516,895	3,412,080
	<b>62,635,542</b>	<b>61,522,504</b>
Less: Paid to outgoing staff	(3,136,818)	(4,383,256)
	<b>59,498,724</b>	<b>57,139,248</b>

	<b>Amount in Taka</b>	
	<b>FY: 2018</b>	<b>FY: 2017</b>
<b>10.00 Provident Fund</b>		
<b>Balance as on 01.01.2018</b>	123,108,948	121,511,727
Add: Received during the year	4,451,349	4,504,412
Add: Revenue (Excess of Income over Expenditure)	7,285,515	7,946,282
	<b>134,845,811</b>	<b>133,962,421</b>
Less: Payment to Outgoing Member	(8,589,070)	(10,853,473)
	<b>126,256,741</b>	<b>123,108,948</b>
<b>11.00 Liabilities for Expenses/Audit fees</b>		
<b>Balance as on 01.01.2018</b>	253,053	223,616
Add: Provision during the year	306,758	253,053
	<b>559,811</b>	<b>476,669</b>
Less: Paid during the year	253,053	223,616
<b>Balance as on 31.12.2018</b>	<b>306,758</b>	<b>253,053</b>
<b>12.00 Fund Received</b>		
12.01 Foreign Donation	68,036,097	80,249,186
12.02 Exchange Gain	-	<b>7,282,373</b>
12.03 Local Donation	-	1,492,619
	<b>68,036,097</b>	<b>89,024,178</b>
<b>12.01 Foreign Donation</b>		
Bread for the World (EED)	50,920,638	65,487,000
Inter pares	3,140,535	3,000,000
The Swallows India Bangladesh	7,167,612	6,840,000
Christian Aid	1,759,327	726,530
ICCO	5,047,985	4,195,656
	<b>68,036,097</b>	<b>80,249,186</b>
<b>12.02 Exchange Gain</b>		
Bread for the World (EED)	-	<b>6,876,527</b>
Inter pares	-	<b>82,580</b>
The Swallows India Bangladesh	-	<b>322,075</b>
Christian Aid	-	<b>1,191</b>
	-	<b>7,282,373</b>
<b>12.03 Local Donation</b>		
Manusher Jonno Foundation	-	1,492,619
<b>13.00 Other receipts</b>		
Bank Interest	3,607,682	3,501,613
Receipt (Development Fund)	2,440,793	2,398,504
Interest on FDR	7,740,217	8,453,312
	<b>13,788,692</b>	<b>14,353,429</b>





**Ensuring Democracy, Accountability and Rights for the Poorest**  
**Implemented by NIJERA KORI**  
**FIXED ASSETS SCHEDULE**  
**As at December 31, 2018**

SL. No.	Particulars	COST			Rate of Dep.	DEPRECIATION			Written Down Value as at 31.12.2018
		Balance as on 01.01.18	Disposal During the Year	Addition During the Year		Balance as on 31.12.2018	Charged During the Year	Balance as on 31.12.2018	
1	Land and Land Development	12,251,012	-	-	0%	-	-	-	12,251,012
2	Building Construction	32,171,025	-	-	2%	22,178,895	199,843	22,378,738	9,792,287
3	Temporary Tin shed	112,899	-	-	25%	112,893	2	112,894	5
4	Vehicle and Transport	16,849,393	-	-	20%	15,635,378	242,803	15,878,181	971,212
5	Furniture and Fixture	8,183,650	-	-	10%	5,282,653	290,100	5,572,753	2,610,897
6	Agricultural Equipment	51,410	-	-	15%	51,070	51	51,121	289
7	Equipment and Materials	8,511,881	-	404,400	15%	7,509,920	210,954	7,720,874	1,195,407
8	Livestock Materials	23,257	-	-	15%	23,124	20	23,144	113
9	Tube well	193,303	-	-	6%	128,785	3,871	132,656	60,647
10	Books and Training Materials	1,359,219	-	-	20%	1,294,283	12,987	1,307,270	51,948
	<b>Taka</b>	<b>79,707,048</b>	<b>-</b>	<b>404,400</b>		<b>52,217,001</b>	<b>960,630</b>	<b>53,177,632</b>	<b>26,933,817</b>

Schedule - A

**NIJERA KORI**  
**Statement of Donation**

**For the Period from January 01, 2018 to December 31, 2018**

**Schedule - B**

Date	Particulars	Name of the Donor	BDT						Total
			Core			The Swallows India Bangladesh	ICCO	Grant	
			BftW-EED	Inter pares	Christian Aid				
<b>01-01-18</b>	<b>Opening Balance</b>								
05/03/18	For 2018	BftW-EED	8,042,264						8,042,264
15/05/18	For 2018	BftW-EED	11,136,127						11,136,127
23/07/18	For 2018	BftW-EED	12,735,439						12,735,439
04/10/18	For 2018	BftW-EED	15,113,808						15,113,808
22/06/18	For 2018	BftW-EED	225,000						225,000
19/06/18	For 2018	BftW-EED	1,722,000						1,722,000
16/08/18	For 2018	BftW-EED	1,717,000						1,717,000
24/10/18	For 2018	BftW-EED	229,000						229,000
16/04/18	For 2018	Inter Pares		1,562,713					1,562,713
18/09/18	For 2018	Inter Pares		1,577,823					1,577,823
28/03/18	For 2018	C.AID			1,759,327				1,759,327
16/04/18	For 2018	The Swallows				3,149,366			3,149,366
18/09/18	For 2018	India Bangladesh				4,018,246			4,018,246
08/02/18	For 2018	ICCO					892,018		892,018
10/12/18	For 2018	ICCO					4,155,967		4,155,967
	<b>Total Grant Received during the year</b>		<b>50,920,638</b>	<b>3,140,535</b>	<b>1,759,327</b>	<b>7,167,612</b>	<b>5,047,985</b>		<b>68,036,097</b>



**NIJERA KORI**  
**Statement of Project wise Segmental Financial Position**  
**As at December 31, 2018**

Assets and Property	Notes	Amount (Tk)						
		CORE	ICCO	P.F	SGF	D.F	2018	2017
<b>Non current Assets</b>	<b>3.00</b>	26,933,817	-	-	-	-	26,933,817	27,490,047
<b>Current Assets</b>								
P.F Loan and Advance	4.00	40,000	-	25,066,486	4,671,783	-	29,778,269	30,857,614
Cash and Bank Balance	5.00	1,622,064	531,740	101,190,256	54,836,941	8,354,806	166,535,806	180,833,329
<b>Grand Total</b>		<b>28,595,882</b>	<b>531,740</b>	<b>126,256,742</b>	<b>59,508,724</b>	<b>8,354,806</b>	<b>223,247,893</b>	<b>239,180,990</b>
<b>Fund &amp; Liabilities</b>								
<b>Funds</b>								
Capital Fund	6.00	28,504,176	-	-	-	-	28,504,176	28,504,176
Restricted Fund	7.00	(195,051)	531,740	-	-	-	336,689	20,121,450
Development Fund	8.00	-	-	-	-	8,344,806	8,344,806	10,054,115
Gratuity Fund	9.00	-	-	-	59,498,724	-	59,498,724	57,139,248
Provident Fund	10.00	-	-	126,256,742	-	-	126,256,742	123,108,948
<b>Current Liabilities</b>								
Liabilities for Expenses	11.00	286,758	-	-	10,000	10,000	306,758	253,053
<b>TOTAL</b>		<b>28,595,882</b>	<b>531,740</b>	<b>126,256,742</b>	<b>59,508,724</b>	<b>8,354,806</b>	<b>223,247,893</b>	<b>239,180,990</b>







NIJERA KORI

Statement of Project wise Segmental Comprehensive Income  
For the Period from January 01, 2018 to December 31, 2018

Particulars	Notes	Amount (Tk)						
		CORE	ICCO	P.F	SGF	D.F	2018	2017
<b>Income</b>								
Grants Income	12.02	81,050,409	5,047,985	-	-	-	86,098,394	70,975,143
Exchange Gain		-	-	-	-	-	-	7,282,373
Other Receipts	13.00	23,059	-	7,781,699	3,543,141	2,440,793	13,788,692	14,353,429
Transfer from Development Fund (GF)		4,050,000	-	-	-	-	4,050,000	-
<b>Total Income</b>		<b>85,123,468</b>	<b>5,047,985</b>	<b>7,781,699</b>	<b>3,543,141</b>	<b>2,440,793</b>	<b>103,937,086</b>	<b>92,610,945</b>
<b>Expenditure</b>								
Training Costs		4,293,111	567,627	-	-	-	4,860,738	3,226,836
Workshops		681,775	973,005	-	-	-	1,654,780	346,049
Legal Aid and Advocacy		2,572,517	1,591,447	-	-	-	4,163,964	2,538,524
Administrative Staff		5,710,880	-	-	-	-	5,710,880	4,266,188
Programme Staff		45,410,998	1,938,850	-	-	-	47,349,848	40,198,882
Monitoring		3,026,949	-	-	-	-	3,026,949	2,226,267
Programme Support Cost		18,360,694	515,598	496,185	26,246	68,750	19,467,473	16,878,191
Evaluation Cost		5,066,544	-	-	-	-	5,066,544	-
Others/Overhead cost		-	223,291	-	-	-	223,291	593,480
Transfer to CORE Programme		-	-	-	-	4,050,000	4,050,000	-
Depreciation for the year		960,630	-	-	-	-	960,630	1,027,012
<b>Total expenses</b>		<b>86,084,098</b>	<b>5,809,818</b>	<b>496,185</b>	<b>26,246</b>	<b>4,118,750</b>	<b>96,535,097</b>	<b>71,301,429</b>
Excess/ (Deficit) of Income over Expenditure		(960,630)	(761,833)	7,285,515	3,516,895	(1,677,957)	7,401,989	21,309,516
<b>Total</b>		<b>85,123,468</b>	<b>5,047,985</b>	<b>7,781,699</b>	<b>3,543,141</b>	<b>2,440,793</b>	<b>103,937,086</b>	<b>92,610,945</b>

**NIJERA KORI**

**Statement of Project wise Segmental Receipts and Payments  
For the Period from January 01, 2018 to December 31, 2018**

Particulars	Notes	Amount (Tk)						
		CORE	ICCO	P.F	SGF	D.F	2018	2017
<b>Receipts</b>								
<b>Opening Balance</b>		<b>19,886,930</b>	<b>1,293,573</b>	<b>97,103,911</b>	<b>52,484,799</b>	<b>10,064,115</b>	<b>180,833,329</b>	<b>157,057,799</b>
Cash in hand		27,861	1,102	1,832	-	-	30,795	23,156
Cash at Bank		19,859,069	1,292,471	6,262,564	969,078	10,064,115	38,447,298	14,134,642
FDR (P.F & Gratuity)		-	-	90,839,515	51,515,721	-	142,355,236	142,900,001
Foreign Donation	12.01	62,988,112	5,047,985	-	-	-	68,036,097	80,249,186
Exchange Gain	12.02	-	-	-	-	-	-	7,282,373
Local Donation	12.03	-	-	4,451,349	-	-	4,451,349	1,492,619
P.F Contribution Receipts		-	-	-	1,972,065	-	1,972,065	4,504,412
Gratuity Fund Received		-	-	7,781,699	3,543,141	2,440,793	13,788,692	1,949,679
Other Receipts	13.00	23,059	-	9,695,851	-	-	9,843,978	14,353,429
P.F Loan and Advance realised from Staff		148,127	-	-	-	-	4,050,000	10,351,531
Transfer from Development Fund (GF)		4,050,000	-	-	-	-	-	-
Sangat (Kamla Bashin's Fund)		-	-	-	-	550,180	550,180	669,250
<b>Total Receipts</b>		<b>87,096,228</b>	<b>6,341,558</b>	<b>119,032,810</b>	<b>58,000,005</b>	<b>13,055,088</b>	<b>283,525,690</b>	<b>277,910,278</b>
<b>Payments:</b>								
Training Costs		4,293,111	567,627	-	-	-	4,860,738	3,226,836
Workshops		681,775	973,005	-	-	-	1,654,780	346,049
Legal Aid and Advocacy		2,572,517	1,591,447	-	-	-	4,163,964	2,538,524
Administrative Staff		5,708,629	-	-	-	-	5,708,629	4,266,507
Programme Staff		45,389,544	1,938,850	-	-	-	47,328,394	40,209,126
Monitoring		3,026,949	-	-	-	-	3,026,949	2,226,267
Programme Support Cost		18,330,695	515,598	496,185	26,246	68,750	19,437,473	16,838,191
Procurement		404,400	-	-	-	-	404,400	156,000
Evaluation Cost		5,066,544	223,291	-	-	-	5,066,544	-
Others/Overhead cost		-	-	-	-	-	223,291	766,167
<b>Total Payments</b>		<b>85,474,164</b>	<b>5,809,818</b>	<b>496,185</b>	<b>26,246</b>	<b>68,750</b>	<b>91,875,162</b>	<b>70,573,667</b>

Particulars	Notes	Amount (Tk)						
		CORE	ICCO	P.F	SGF	D.F	2018	2017
Loan refund to DF/Partner Organisation		-	-	-	-	-	-	19,446
P.F Loan and Advance paid		-	-	8,757,300	-	-	-	11,164,107
Transfer to CORE Programme		-	-	-	-	4,050,000	-	-
Sangat (Kamla Bashin's Fund)		-	-	-	-	581,532	-	83,000
P.F and Gratuity Paid to Outgoing Members		-	-	8,589,070	3,136,818	-	-	15,236,729
<b>Total Payments</b>		<b>85,474,164</b>	<b>5,809,818</b>	<b>17,842,555</b>	<b>3,163,064</b>	<b>4,700,282</b>	<b>116,989,883</b>	<b>97,076,949</b>
<b>Closing Balance:</b>	<b>5.00</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>
Cash in hand		34,755	279	3,468	-	-	38,502	30,795
Cash at Bank		1,587,309	531,461	2,309,687	3,321,220	8,354,806	16,104,483	38,447,298
FDR (P.F & Gratuity)		-	-	98,877,100	51,515,721	-	150,392,821	142,355,236
<b>Total</b>		<b>87,096,228</b>	<b>6,341,558</b>	<b>119,032,810</b>	<b>58,000,005</b>	<b>13,055,088</b>	<b>283,525,690</b>	<b>277,910,278</b>



**NIJERA KORI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Period from January 01, 2018 to December 31, 2018

		Amount (Tk)				
	Core	ICCO	P.F	SGF	D.F	2017
<b>3.00 Non current Assets</b>						
<b>Balance as on 01.01.2018</b>	<b>79,707,048</b>	-	-	-	-	<b>79,707,048</b>
Add: Purchased during the year	404,400	-	-	-	-	404,400
Cost as at 01-01-18	80,111,448	-	-	-	-	80,111,448
less: Accumulated Depreciation	(53,177,632)	-	-	-	-	(53,177,632)
<b>SubTotal</b>	<b>26,933,817</b>	-	-	-	-	<b>26,933,817</b>
<b>Depreciation on Fixed Assets</b>						
Closing balance of Depreciation	53,177,632	-	-	-	-	53,177,632
Opening balance of Depreciation	52,217,001	-	-	-	-	52,217,001
<b>SubTotal</b>	<b>960,630</b>	-	-	-	-	<b>960,630</b>
<b>4.00 P.F Loan and Advance</b>						
<b>Balance as on 01.01.2018</b>	<b>188,127</b>	-	26,005,037	4,664,449	-	<b>30,857,613</b>
Add: Paid during the year	-	-	8,757,300	-	-	8,757,300
Add: Adjustment during the year	-	-	-	7,334	-	7,334
Less: Realized during the year	<b>188,127</b>	-	<b>34,762,337</b>	<b>4,671,783</b>	-	<b>42,738,117</b>
	(148,127)	-	(9,695,851)	-	-	(11,880,504)
<b>SubTotal</b>	<b>40,000</b>	-	<b>25,066,486</b>	<b>4,671,783</b>	-	<b>30,857,613</b>
<b>5.00 Closing Cash and Bank Balance</b>						
Cash in hand	34,755	279	3,468	-	-	30,795
Cash at Bank	1,587,309	531,461	2,309,687	3,321,220	8,354,806	38,447,298
FDR (P.F & Gratuity)	-	-	98,877,100	51,515,721	-	142,355,236
<b>SubTotal</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>180,833,329</b>
<b>6.00 Capital Fund</b>						
<b>Balance as on 01.01.2018</b>	<b>28,504,176</b>	-	-	-	-	<b>28,504,176</b>
<b>Balance as on 31.12.2018</b>	<b>28,504,176</b>	-	-	-	-	<b>28,504,176</b>
<b>SubTotal</b>	<b>28,504,176</b>	-	-	-	-	<b>28,504,176</b>
<b>7.00 Restricted Fund</b>						
<b>Balance as on 01.01.2018</b>	<b>18,827,877</b>	<b>1,293,573</b>	-	-	-	<b>1,806,418</b>
Excess of Expenditure over Income	(960,630)	(761,833)	-	-	-	7,567,815
Add: Donation Received during the year	<b>17,867,247</b>	<b>531,740</b>	-	-	-	<b>9,374,233</b>
Add: Transfer from Development Fund	62,988,112	-	-	-	-	84,828,522
	4,050,000	-	-	-	-	-
<b>SubTotal</b>	<b>28,504,176</b>	<b>28,504,176</b>	<b>4,050,000</b>	<b>4,050,000</b>	<b>4,050,000</b>	<b>28,504,176</b>

	Amount (Tk)						
	Core	ICCO	P.F	SGF	D.F	2018	2017
Add: Other Receipts	23,059	-	-	-	-	23,059	-
Less: Fund release for Revenue Expenditure	(85,123,468)	-	-	-	-	(85,123,468)	(74,061,859)
Less: Transfer to DF	-	-	-	-	-	-	(19,446)
<b>SubTotal</b>	<b>(195,051)</b>	<b>531,740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>336,689</b>	<b>20,121,449</b>

#### 8.00 Development Fund

<b>Balance as on 01.01.2018</b>	-	-	-	-	<b>10,054,115</b>	<b>10,054,115</b>	<b>7,084,527</b>
Excess of Expenditure over Income	-	-	-	-	(1,677,957)	(1,677,957)	2,383,339
Add/Less: Sangat (Kamla Bashin's Fund)	-	-	-	-	<b>8,376,158</b>	<b>8,376,158</b>	<b>9,467,866</b>
<b>SubTotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(31,352)</b>	<b>(31,352)</b>	<b>586,250</b>
	-	-	-	-	<b>8,344,806</b>	<b>8,344,806</b>	<b>10,054,115</b>

#### 9.00 Gratuity Fund

<b>Balance as on 01.01.2018</b>	-	-	-	-	-	-	56,160,745
Add: Fund Received from Nijera Kori during the Period	-	-	-	57,139,248	-	57,139,248	1,949,679
Add: Adjustment during the year	-	-	-	1,972,065	-	1,972,065	-
Add/Less: Revenue (Excess of Income over Expenditure)	-	-	-	7,334	-	7,334	-
Less: Paid to outgoing staff	-	-	-	3,516,895	-	3,516,895	3,412,080
<b>SubTotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,635,542</b>	<b>-</b>	<b>62,635,542</b>	<b>61,522,504</b>
	-	-	-	(3,136,818)	-	(3,136,818)	(4,383,256)
	-	-	-	<b>59,498,724</b>	<b>-</b>	<b>59,498,724</b>	<b>57,139,248</b>

#### 10.00 Provident Fund

<b>Balance as on 01.01.2018</b>	-	-	123,108,948	-	-	123,108,948	121,511,727
Add: Received during the year	-	-	4,451,349	-	-	4,451,349	4,504,412
Add: Revenue (Excess of Income over Expenditure)	-	-	7,285,515	-	-	7,285,515	7,946,282
Less: Payment to Outgoing Member	-	-	<b>134,845,811</b>	-	-	<b>134,845,811</b>	<b>133,962,421</b>
<b>SubTotal</b>	<b>-</b>	<b>-</b>	<b>(8,589,070)</b>	<b>-</b>	<b>-</b>	<b>(8,589,070)</b>	<b>(10,853,473)</b>
	-	-	<b>126,256,741</b>	<b>-</b>	<b>-</b>	<b>126,256,741</b>	<b>123,108,948</b>

#### 11.00 Liabilities for Expenses/Audit fees

<b>Balance as on 01.01.2018</b>	233,053	-	-	10,000	10,000	253,053	223,616
Add: Provision during the year	286,758	-	-	10,000	10,000	306,758	253,053
Less: Paid/ adjustment during the year	<b>519,811</b>	-	-	<b>20,000</b>	<b>20,000</b>	<b>559,811</b>	<b>476,669</b>
<b>SubTotal</b>	<b>233,053</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>253,053</b>	<b>223,616</b>
<b>Balance as on 31.12.2018</b>	<b>286,758</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>306,758</b>	<b>253,053</b>

	Amount (Tk)						
	Core	ICCO	P.F	SGF	D.F	2018	2017
<b>12.00 Fund Received</b>							
12.01 Foreign Donation	62,988,112	5,047,985	-	-	-	68,036,097	80,249,186
12.02 Exchange Gain	-	-	-	-	-	-	7,282,372.80
12.03 Local Donation	-	-	-	-	-	-	1,492,619
	<b>62,988,112</b>	<b>5,047,985</b>	-	-	-	<b>68,036,097</b>	<b>89,024,178</b>
<b>12.01 Foreign Donation</b>							
Bread for the World (EED)	50,920,638	-	-	-	-	50,920,638	65,487,000
Inter pares	3,140,535	-	-	-	-	3,140,535	3,000,000
The Swallows India Bangladesh	7,167,612	-	-	-	-	7,167,612	6,840,000
Christian Aid	1,759,327	-	-	-	-	1,759,327	726,530
ICCO	-	5,047,985	-	-	-	5,047,985	4,195,656
	<b>62,988,112</b>	<b>5,047,985</b>	-	-	-	<b>68,036,097</b>	<b>80,249,186</b>
<b>12.02 Exchange Gain</b>							
Bread for the World (EED)	-	-	-	-	-	-	6,876,527
Inter pares	-	-	-	-	-	-	82,580
The Swallows India Bangladesh	-	-	-	-	-	-	322,075
Christian Aid	-	-	-	-	-	-	1,191
	-	-	-	-	-	-	<b>7,282,373</b>
<b>12.03 Local Donation</b>							
Manusher Jonno Foundation	-	-	-	-	-	-	1,492,619
<b>13.00 Other receipts</b>							
Membership Fee	-	-	-	-	-	-	-
Bank Interest	23,059	-	41,482	3,543,141	-	3,607,682	3,501,613
Receipt (Development Fund)	-	-	-	-	2,440,793	2,440,793	2,398,504
Interest on FDR	-	-	7,740,217	-	-	7,740,217	8,453,312
	<b>23,059</b>	-	<b>7,781,699</b>	<b>3,543,141</b>	<b>2,440,793</b>	<b>13,788,692</b>	<b>14,353,429</b>
<b>SubTotal</b>							



**Nijera Kori**  
**Ensuring Democracy, Accountability and Rights for the Poorest**  
**Summary Budget vs. Actual Expenditure**  
**For the Period from 1st January 2018 to 31st December 2018**

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>11,059,100</b>	<b>7,547,403</b>	<b>3,511,697</b>	<b>32%</b>	
1.1	Training Costs	5,332,600	4,293,111	1,039,489	19%	
1.2	Workshops	2,304,500	681,775	1,622,725	70%	
1.3	Legal Aid and Advocacy	3,422,000	2,572,517	849,483	25%	
<b>2.0</b>	<b>Human resources</b>	<b>61,621,463</b>	<b>51,098,173</b>	<b>10,523,290</b>	<b>17%</b>	
2.1	Administrative Staff	6,000,000	5,708,629	291,371	5%	
2.2	Programme Staff	55,621,463	45,389,544	10,231,919	18%	
<b>3.0</b>	<b>Coordination</b>	<b>24,197,076</b>	<b>21,762,044</b>	<b>2,435,032</b>	<b>10%</b>	
3.1	Monitoring	4,705,460	3,026,949	1,678,511	36%	
3.2	Programme Support Cost	19,119,616	18,330,694	788,922	4%	
<b>4.0</b>	<b>Procurement</b>	<b>372,000</b>	<b>404,400</b>	<b>(32,400)</b>	<b>-9%</b>	
4.1	Office Equipments	372,000	404,400	(32,400)	-9%	
<b>5.0</b>	<b>Construction Cost</b>	-	-	-		
<b>6.0</b>	<b>Evaluation</b>	<b>5,000,000</b>	<b>5,066,544</b>	<b>(66,544)</b>	<b>-1%</b>	
	<b>Grand Total Taka-(1+2+3+4+5+6)</b>	<b>101,877,639</b>	<b>85,474,164</b>	<b>16,403,475</b>	<b>16%</b>	

**Details of Budget Variance**
**Annex - (A/1)**

SL No.	Head of Expenditure	Approved Budget	Actually Spent	Budget Variance	Reasons for Variance
1	<b>Outcome -1 : Land and water rights of the poor and indigenous people being established in the areas we work in, through strengthening their own organisation and mobilisation capacities;</b>	<b>50,335,576</b>	<b>38,888,041</b>	<b>11,447,535</b>	
<b>1.1</b>	<b>Project Activities -1</b>	<b>5,474,350</b>	<b>4,065,503</b>	<b>1,408,847</b>	
<b>1.1.1</b>	<b>Training and Workshop</b>	<b>2,787,100</b>	<b>2,141,288</b>	<b>645,812</b>	
	<b>Training - 1</b>			<b>-</b>	
1.1.1.1	Primary Level	1,002,500	810,974	191,526	
1.1.1.2	Secondary Level	362,850	314,848	48,002	
1.1.1.3	Third Level	528,900	368,952	159,948	
1.1.1.4	Higher Level	285,000	207,310	77,690	
1.1.1.5	Khasland Distribution Policy & Procedure	185,000	178,110	6,890	
1.1.1.6	Land Use & Govt Policy & Support	232,850	179,517	53,333	
1.1.1.7	Agricultural Rights & Market Lead	95,000	41,630	53,370	
	<b>Staff Development Training</b>		<b>-</b>	<b>-</b>	
1.1.1.12	Refresher Training	95,000	39,947	55,053	
	<b>Workshop</b>	<b>223,250</b>	<b>54,755</b>	<b>168,495</b>	
1.1.1.13	Right to Information Act & It Uses	26,250	27,758	(1,508)	
1.1.1.14	Adivasi Land Rights	5,000	4,991	9	
1.1.1.15	Khasland Distribution & Women Right	26,500	9,933	16,567	
1.1.1.16	Upazila Level Workshop	45,000	-	45,000	
1.1.1.17	Planning Workshop	22,000	-	22,000	
1.1.1.18	Workshops on Leadership Development	22,000	-	22,000	
1.1.1.19	Workshops on Food Sovereignty	16,500	-	16,500	
1.1.1.20	National Level Workshop	40,000	-	40,000	
1.1.1.21	Fact Findings with Other Organisation	20,000	12,073	7,927	
	<b>Cultural Activities</b>	<b>100,000</b>	<b>79,949</b>	<b>20,051</b>	
1.1.1.19	Cultural Discussion	25,000	24,949	51	
1.1.1.20	Cultural Padajatra	15,000	15,000	-	
1.1.1.21	Drama Performance	60,000	40,000	20,000	
	<b>Legal Aid &amp; Advocacy</b>	<b>2,364,000</b>	<b>1,789,511</b>	<b>574,489</b>	
1.1.1.22	Legal Aid	2,244,000	1,744,088	499,912	
1.1.1.23	Solidarity Development	120,000	45,423	74,577	
<b>1.2</b>	<b>Human Resources -1</b>	<b>32,891,950</b>	<b>23,770,585</b>	<b>9,121,365</b>	
	Administrative Staff (1)	2,700,000	2,365,571	334,429	
	Programme Staff (1)	30,191,950	21,405,014	8,786,936	
<b>1.3</b>	<b>Coordination/Administration -1</b>	<b>10,626,276</b>	<b>9,666,237</b>	<b>960,039</b>	
	<b>Monitoring</b>	<b>2,321,660</b>	<b>1,794,033</b>	<b>527,627</b>	
1.3.1.1	Monthly Meeting	873,420	876,567	(3,147)	
1.3.1.2	Divisional Meeting	116,800	32,935	83,865	
1.3.1.3	Executive Meeting	58,400	26,505	31,895	
1.3.1.4	Cultural Team Meeting	32,900	-	32,900	



1.3.1.5	Central Training Cell Meeting	27,000	-	27,000	
1.3.1.6	Central Organizing Cell Meeting	27,000	-	27,000	
1.3.1.7	Divisional Training Cell Meeting	17,600	-	17,600	
1.3.1.8	Representative Meeting	124,000	118,437	5,563	
1.3.1.9	Governing Body Meeting	16,000	15,985	15	
1.3.1.10	Annual General Meeting (AGM)	30,000	31,819	(1,819)	
1.3.1.11	Annual Conference/Staff Council	175,000	98,256	76,744	
1.3.1.12	Divisional Conference	294,140	120,567	173,573	
1.3.1.13	Partners Meeting (Dhaka)	143,000	155,734	(12,734)	
1.3.1.14	Field Visit by Representative & Others	150,000	149,522	478	
	<b>Landless Group Convention</b>				
1.3.1.16	Union Level Group Convention	55,400	53,448	1,952	
1.3.1.17	Upazila Level Group Convention	93,000	44,069	48,931	
1.3.1.18	Area Level Group Convention	88,000	70,189	17,811	
	<b>Program Support Cost</b>	<b>6,326,000</b>	<b>6,065,845</b>	<b>260,155</b>	
1.3.1.19	Office Accomodation	1,180,000	1,269,037	(89,037)	
1.3.1.20	Electricity, Gas, Water	724,000	653,004	70,996	
1.3.1.21	Hospitality	103,500	71,007	32,493	
1.3.1.22	Repairs and Maintenance -Vehicles	272,500	189,723	82,777	
1.3.1.23	Papers and Pariodicals	160,000	91,156	68,844	
1.3.1.24	Postage and Telephone	165,000	141,941	23,059	
1.3.1.25	Printing and Stationeries	225,000	207,258	17,742	
1.3.1.26	Office Maintenance	700,000	747,186	(47,186)	
1.3.1.27	Repairs of Training Centre	240,000	241,592	(1,592)	
1.3.1.28	TA DA and Conveyance- Programme	1,580,000	1,546,018	33,982	
1.3.1.29	TA DA and Conveyance- H.O	250,000	209,668	40,332	
1.3.1.30	Petroleum , Oil, Lubricant	700,000	672,930	27,070	
1.3.1.32	Bank Charges (Field)	26,000	25,325	675	
	<b>Head Office Support Cost</b>	<b>1,978,616</b>	<b>1,806,359</b>	<b>172,257</b>	
1.3.1.33	Office Accomodation	540,000	540,034	(34)	
1.3.1.34	Elctricity Gas Water	135,000	129,296	5,704	
1.3.1.35	Hospitality	60,000	57,597	2,403	
1.3.1.36	Repairs and Maintenance -Vehicles	210,000	210,573	(573)	
1.3.1.37	Papers and Pariodicals	15,000	13,764	1,236	
1.3.1.38	Postage and Telephone	150,000	145,091	4,909	
1.3.1.39	Printing and Stationeries	75,000	115,754	(40,754)	
1.3.1.40	Repairs and Maintenance -Office	300,000	298,593	1,407	
1.3.1.41	Advertisement and Recruitment	50,000	1,002	48,998	
1.3.1.42	Bank Charges	343,616	129,655	213,961	
1.3.1.43	Audit Fees	100,000	165,000	(65,000)	
<b>1.4</b>	<b>Procurement -1</b>	<b>93,000</b>	<b>119,080</b>	<b>(26,080)</b>	
1.4.1	Office Equipments	12,500	19,700	(7,200)	
1.4.2	Photocopier	50,000	62,800	(12,800)	
1.4.5	Furniture	12,500	13,780	(1,280)	

1.4.6	By-Cycle	18,000	22,800	(4,800)
<b>1.5</b>	<b>Constraction Cost -1</b>			-
<b>1.6</b>	<b>Evaluation -1</b>	<b>1,250,000</b>	<b>1,266,636</b>	<b>(16,636)</b>
<b>2</b>	<b>Outcome -2 : 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;</b>	<b>14,033,178</b>	<b>12,080,845</b>	<b>1,952,333</b>
<b>2.1</b>	<b>Project Activities -2</b>	<b>2,457,500</b>	<b>1,144,773</b>	<b>1,312,727</b>
<b>2.1.1</b>	<b>Training and Workshop</b>	<b>765,000</b>	<b>773,680</b>	<b>(8,680)</b>
	<b>Training</b>			
2.1.1.1	Training on Government Service and P	323,750	362,196	(38,446)
2.1.1.2	Training on Leadership Development	138,750	123,440	15,310
2.1.1.3	Cultural Primary Training	285,000	270,563	14,437
2.1.1.4	Refresher Training	17,500	17,481	19
	<b>Workshop</b>	<b>1,560,000</b>	<b>258,934</b>	<b>1,301,066</b>
2.1.1.5	Dialogue with Union Parishad	26,000	14,983	11,017
2.1.1.6	Workshop with Watch Committee Mem	351,000	243,951	107,049
2.1.1.7	Public Audit	700,000	-	700,000
2.1.1.8	Preparatory Workshop for Public Audit	483,000	-	483,000
	<b>Cultural Activities</b>	<b>132,500</b>	<b>112,159</b>	<b>20,341</b>
2.1.1.9	Cultural Workshop	27,500	26,199	1,301
2.1.1.10	Drama Performance	40,000	23,000	17,000
2.1.1.11	Cultural Discussion	20,000	18,975	1,025
2.1.1.12	Cultural Padajatra	45,000	43,985	1,015
<b>2.2</b>	<b>Human Resources -2</b>	<b>6,267,878</b>	<b>6,202,645</b>	<b>65,233</b>
	Administrative Staff (2)	700,000	657,144	42,856
	Programme Staff (2)	5,567,878	5,545,501	22,377
<b>2.3</b>	<b>Coordination/Administration -2</b>	<b>3,964,800</b>	<b>3,372,931</b>	<b>591,869</b>
	<b>Monitoring</b>	<b>559,800</b>	<b>304,078</b>	<b>255,722</b>
2.3.1	Monthly Meeting	292,800	159,176	133,624
2.3.2	Divisional Meeting	34,200	10,876	23,324
2.3.3	Divisional Training Cell Meeting	8,800		8,800
2.3.4	Annual Conference/Staff Council	65,000	34,477	30,523
2.3.5	Divisional Conference	99,000	40,174	58,826
2.3.6	Field Visit by Representative & Others	60,000	59,375	625
	<b>Program Support Cost</b>	<b>1,920,000</b>	<b>1,790,496</b>	<b>129,504</b>
2.3.7	Office Accomodation	240,000	329,677	(89,677)
2.3.8	Electricity Gas Water	250,000	201,016	48,984
2.3.9	Hospitality	25,000	22,000	3,000
2.3.10	Repairs and Maintenance -Vehicles	75,000	74,851	149
2.3.11	Papers and Periodicals	50,000	27,150	22,850
2.3.12	Postage and Telephone	50,000	37,344	12,656
2.3.13	Printing and Stationeries	50,000	49,153	847
2.3.14	Office Maintenance	200,000	199,080	920
2.3.15	Repairs of Training Centre	240,000	239,261	739
2.3.16	TA DA and Conveyance- Programme	440,000	380,457	59,543
2.3.17	TA DA and Conveyance- H.O	100,000	99,821	179

2.3.18	Petroleum , Oil, Lubricant	200,000	130,686	69,314	
	<b>Head Office Support Cost</b>	<b>1,485,000</b>	<b>1,278,357</b>	<b>206,643</b>	
2.3.19	Office Accomodation	540,000	529,498	10,502	
2.3.20	Elcetricity Gas Water	135,000	102,165	32,835	
2.3.21	Hospitality	60,000	35,779	24,221	
2.3.22	Repairs and Maintenance -Vehicles	210,000	224,830	(14,830)	
2.3.23	Papers and Pariodicals	15,000	13,583	1,417	
2.3.24	Postage and Telephone	150,000	82,256	67,744	
2.3.25	Printing and Stationeries	75,000	66,154	8,846	
2.3.26	Repairs and Maintenance -Office	300,000	224,092	75,908	
<b>2.4</b>	<b>Procurement -2</b>	<b>93,000</b>	<b>93,860</b>	<b>(860)</b>	
2.4.1	Office Equipments	12,500	12,500	-	
2.4.2	Photocopier	50,000	50,600	(600)	
2.4.5	Furniture	12,500	12,560	(60)	
2.4.6	By-Cycle	18,000	18,200	(200)	
<b>2.5</b>	<b>Constraction Cost -2</b>		-	-	
<b>2.6</b>	<b>Evaluation -2</b>	<b>1,250,000</b>	<b>1,266,636</b>	<b>(16,636)</b>	
<b>3</b>	<b>Outcome -3 : Gender equality at the family and community level is improved through increased awareness, motivation and advocacy action;</b>	<b>27,798,032</b>	<b>25,813,164</b>	<b>1,984,868</b>	
<b>3.1</b>	<b>Project Activities -3</b>	<b>2,633,500</b>	<b>2,083,679</b>	<b>549,821</b>	
<b>3.1.1</b>	<b>Training and Workshop</b>	<b>1,530,500</b>	<b>1,207,179</b>	<b>323,321</b>	
	<b>Training</b>				
3.1.1.1	Primary Level	370,000	356,070	13,930	
3.1.1.2	Secondary Level	105,000	92,989	12,011	
3.1.1.3	Gender Planning Methodology	231,250	218,849	12,401	
3.1.1.4	Citizen Rights and Constitutional Guar	75,000	-	75,000	
3.1.1.6	Family Law, Policy and Women Rights	231,250	214,881	16,369	
3.1.1.7	Cultural Secondary Training	170,000	186,843	(16,843)	
	<b>Staff Development Training</b>				
3.1.1.9	Gender Staff CapacityBuilding	220,500	95,119	125,381	
3.1.1.11	Monitoring & Reporting	50,000	-	50,000	
3.1.1.13	Cultural Workshop	35,000	-	35,000	
3.1.1.14	Refresher Training	42,500	42,428	72	
	<b>Workshop</b>	<b>157,500</b>	<b>107,278</b>	<b>50,222</b>	
3.1.1.8	Household Work and Role of Male Me	28,750	28,708	42	
3.1.1.9	Collective Economic Cultivation	83,750	33,682	50,068	
3.1.1.10	Market and Women	16,250	16,233	17	
3.1.1.11	Agriculture and Women Role	28,750	28,655	95	
	<b>Cultural Activities</b>	<b>47,500</b>	<b>17,515</b>	<b>29,985</b>	
3.1.1.12	Cultural Discussion	10,000	9,515	485	
3.1.1.13	Cultural Padajatra	-	-	-	

3.1.1.14	Drama Performance	37,500	8,000	29,500	
	<b>Legal Aid &amp; Advocacy</b>	<b>898,000</b>	<b>751,707</b>	<b>146,293</b>	
3.1.1.15	Legal Aid	600,000	546,840	53,160	
3.1.1.16	National and International Day	48,000	44,255	3,745	
3.1.1.18	Karunamayee Day	200,000	129,543	70,457	
3.1.1.19	Rokeya Day	50,000	31,069	18,931	
3.1.1.20	Public Audit on violence against women	-	-	-	
<b>3.2</b>	<b>Human Resources -3</b>	<b>19,848,782</b>	<b>18,712,256</b>	<b>1,136,526</b>	
	Administrative Staff (3)	2,200,000	2,263,660	(63,660)	
	Programme Staff (3)	17,648,782	16,448,596	1,200,186	
<b>3.3</b>	<b>Coordination/Administration -3</b>	<b>3,972,750</b>	<b>3,655,993</b>	<b>316,757</b>	
	<b>Monitoring</b>	<b>687,750</b>	<b>319,544</b>	<b>368,206</b>	
3.3.1	Monthly Meeting	472,500	121,867	350,633	
3.3.2	Divisional Meeting	25,650	18,572	7,078	
3.3.3	Divisional Training Cell Meeting	6,600	-	6,600	
3.3.4	Annual Conference/Staff Council	48,750	46,621	2,129	
3.3.5	Divisional Conference	74,250	66,947	7,303	
3.3.6	Field Visit by Representative & Others	60,000	65,537	(5,537)	
	<b>Program Support Cost</b>	<b>1,800,000</b>	<b>1,838,610</b>	<b>(38,610)</b>	
3.3.7	Office Accommodation	240,000	321,126	(81,126)	
3.3.8	Electricity Gas Water	250,000	250,033	(33)	
3.3.9	Hospitality	25,000	21,447	3,553	
3.3.10	Repairs and Maintenance -Vehicles	75,000	73,648	1,352	
3.3.11	Papers and Periodicals	50,000	45,417	4,583	
3.3.12	Postage and Telephone	50,000	50,722	(722)	
3.3.13	Printing and Stationeries	50,000	50,676	(676)	
3.3.14	Office Maintenance	200,000	200,103	(103)	
3.3.15	Repairs of Training Centre	120,000	89,212	30,788	
3.3.16	TA DA and Conveyance- Programme	440,000	437,693	2,307	
3.3.17	TA DA and Conveyance- H.O	100,000	99,805	195	
3.3.18	Petroleum , Oil, Lubricant	200,000	198,728	1,272	
	<b>Head Office Support Cost</b>	<b>1,485,000</b>	<b>1,497,839</b>	<b>(12,839)</b>	
3.3.19	Office Accommodation	540,000	539,652	348	
3.3.20	Electricity Gas Water	135,000	143,499	(8,499)	
3.3.21	Hospitality	60,000	64,427	(4,427)	
3.3.22	Repairs and Maintenance -Vehicles	210,000	209,566	434	
3.3.23	Papers and Periodicals	15,000	15,466	(466)	
3.3.24	Postage and Telephone	150,000	148,674	1,326	
3.3.25	Printing and Stationeries	75,000	76,849	(1,849)	
3.3.26	Repairs and Maintenance -Office	300,000	299,706	294	
<b>3.4</b>	<b>Procurement -3</b>	<b>93,000</b>	<b>94,600</b>	<b>(1,600)</b>	
3.4.1	Office Equipments	12,500	12,500	-	
3.4.2	Photocopier	50,000	51,000	(1,000)	
3.4.5	Furniture	12,500	13,100	(600)	



3.4.6	By-Cycle	18,000	18,000	-	
<b>3.5</b>	<b>Constraction Cost -3</b>		-	-	
<b>3.6</b>	<b>Evaluation -3</b>	<b>1,250,000</b>	<b>1,266,636</b>	<b>(16,636)</b>	
4	<b>Outcome -4 : Curbing influences of fundamentalism through mobilisation and organisation of secular forces at various level of society.</b>	<b>9,710,853</b>	<b>8,692,113</b>	<b>1,018,740</b>	
<b>4.1</b>	<b>Project Activities -4</b>	<b>493,750</b>	<b>253,448</b>	<b>240,302</b>	
<b>4.1.1</b>	<b>Training and Workshop</b>	<b>250,000</b>	<b>170,964</b>	<b>79,036</b>	
	<b>Training</b>				
4.1.1.1	Religious Fundamentalism	46,250	45,653	597	
4.1.1.2	Citizenship, Secularisms and Its Preser	46,250	48,763	(2,513)	
	<b>Staff Development Training</b>			-	
4.1.1.3	Building Skills	157,500	76,548	80,952	
	<b>Workshop</b>	<b>22,500</b>	<b>22,455</b>	<b>45</b>	
4.1.1.4	Patriarchy and Fundamentalism and It	6,250	6,215	35	
4.1.1.5	Women Leadership	16,250	16,240	10	
	<b>Cultural Activities</b>	<b>61,250</b>	<b>28,730</b>	<b>32,520</b>	
4.1.1.6	Findings Sharing Dialogue	28,750	27,480	1,270	
4.1.1.7	Drama Performance	31,250	-	31,250	
4.1.1.8	Cultural Events in Colaboration	1,250	1,250	-	
	<b>Advocacy activities</b>	<b>160,000</b>	<b>31,299</b>	<b>128,701</b>	
4.1.1.9	District Level Workshop	-	-	-	
4.1.1.10	National Level Workshop ( Dhaka)	100,000	-	100,000	
4.1.1.11	Fact findings, press conference,	60,000	31,299	28,701	
<b>4.2</b>	<b>Human Resources -4</b>	<b>2,612,853</b>	<b>2,412,687</b>	<b>200,166</b>	
	Administrative Staff (4)	400,000	422,254	(22,254)	
	Programme Staff (4)	2,212,853	1,990,433	222,420	
<b>4.3</b>	<b>Coordination/Administration -4</b>	<b>5,261,250</b>	<b>4,662,482</b>	<b>598,768</b>	
	<b>Monitoring</b>	<b>1,136,250</b>	<b>609,294</b>	<b>526,956</b>	
4.3.1	Monthly Meeting	787,500	434,039	353,461	
4.3.2	Divisional Meeting	42,750	10,871	31,879	
4.3.3	Divisional Training Cell Meeting	11,000	-	11,000	
4.3.4	Annual Conference/Staff Council	81,250	27,540	53,710	
4.3.5	Divisional Conference	123,750	40,167	83,583	
4.3.6	Field Visit by Representative & Others	90,000	96,677	(6,677)	
	<b>Program Support Cost</b>	<b>2,640,000</b>	<b>2,639,794</b>	<b>206</b>	
4.3.7	Office Accomodation	360,000	444,675	(84,675)	
4.3.8	Electricity Gas Water	375,000	376,140	(1,140)	
4.3.9	Hospitality	37,500	36,866	634	
4.3.10	Repairs and Maintenance -Vehicles	112,500	95,830	16,670	
4.3.11	Papers and Pariodicals	75,000	44,287	30,713	
4.3.12	Postage and Telephone	75,000	82,291	(7,291)	
4.3.13	Printing and Stationeries	75,000	69,056	5,944	
4.3.14	Office Maintenance	300,000	298,997	1,003	
4.3.15	Repairs of Training Centre	120,000	125,000	(5,000)	
4.3.16	TA DA and Conveyance- Programme	660,000	649,151	10,849	
4.3.17	TA DA and Conveyance- H.O	150,000	118,022	31,978	

4.3.18	Petroleum , Oil, Lubricant	300,000	299,479	521
	<b>Head Office Support Cost</b>	<b>1,485,000</b>	<b>1,413,394</b>	<b>71,606</b>
4.3.19	Office Accomodation	540,000	542,221	(2,221)
4.3.20	Elcetricity Gas Water	135,000	102,022	32,978
4.3.21	Hospitality	60,000	60,763	(763)
4.3.22	Repairs and Maintenance -Vehicles	210,000	212,945	(2,945)
4.3.23	Papers and Pariodicals	15,000	13,575	1,425
4.3.24	Postage and Telephone	150,000	140,665	9,335
4.3.25	Printing and Stationeries	75,000	66,138	8,862
4.3.26	Repairs and Maintenance -Office	300,000	275,065	24,935
<b>4.4</b>	<b>Procurement -4</b>	<b>93,000</b>	<b>96,860</b>	<b>(3,860)</b>
4.4.1	Office Equipments	12,500	15,900	(3,400)
4.4.2	Photocopier	50,000	50,200	(200)
4.4.5	Furniture	12,500	12,760	(260)
4.4.6	By-Cycle	18,000	18,000	-
<b>4.5</b>	<b>Constraction Cost -4</b>			-
<b>4.6</b>	<b>Evaluation -4</b>	<b>1,250,000</b>	<b>1,266,636</b>	<b>(16,636)</b>
	<b>Grand Total (1+2+3+4)</b>	<b>101,877,639</b>	<b>85,474,164</b>	<b>16,403,475</b>

**Nijera Kori**  
**Improved political space for CSOs to lobby on A2KL and release of Khasland (SPCC Pathway 1)**  
**Project Number: 11.0014/005 and 11.0014/007**  
**Details Budget variance**  
**For the period from 01 January to 31 December, 2018**

Sl.	Head of the Expenditure	Budgeted Amount(BDT)	Actual Expenditure (BDT)	Variance (BDT)		Explanation of Variances (As per total)
				BDT	%	
<b>1.00</b>	<b>Human Resources</b>					
<b>1.1</b>	<b>Technical Support:</b>					
	1.1.1 P.O (50%)	199,968	320,287	(120,319)		
	1.1.2 Area Coordinator	248,667	248,666	1		
<b>1.2</b>	<b>Administrative/ Suuport Staff:</b>					
	1.2.1 Accountant (25%)	103,644	103,649	(5)		
	1.2.2 P.O	162,224	162,224	-		
	1.2.3 P.O	219,632	219,632	-		
	1.2.4 P.O	135,360	128,765	6,595		
	1.2.5 P.O	141,984	92,875	49,109		
	1.2.6 P.O	247,600	247,600	-		
	1.2.7 P.O	206,200	193,243	12,957		
	1.2.8 P.O		221,909	(221,909)		
	<b>Sub Total</b>	<b>1,665,279</b>	<b>1,938,850</b>	<b>(273,571)</b>	<b>-16%</b>	
<b>2.00</b>	<b>Equipment and Supplies</b>					
	Laptop	60,000	64,735	(4,735)		
	<b>Sub Total</b>	<b>60,000</b>	<b>64,735</b>	<b>(4,735)</b>	<b>-8%</b>	
<b>3.00</b>	<b>Vehicle Cost and Office Rent</b>					
	3.1 Fuel Cost and Maintanance	24,000	9,036	14,964		
	3.2 Office Running Cost	300,000	256,036	43,964		

The project is revised and extended till December, 2020. As this is a running project and due to the extension and changes of the project period, the expenditure of human resources during the interim period has exceeded the budget line.



Sl.	Head of the Expenditure	Budgeted Amount(BDT)	Actual Expenditure (BDT)	Variance (BDT)		Explanation of Variances (As per total)
				BDT	%	
	3.3 Consumables - Office Supplies, Stationeries, Utilities	168,000	135,185	32,815		
	3.4 Other Services - Telephonr and Postage	12,000	10,939	1,061		
	<b>Sub Total</b>	<b>504,000</b>	<b>411,196</b>	<b>92,804</b>	<b>18%</b>	
<b>4.00</b>	<b>Other Costs / Consultance Costs, Services</b>					
	4.1 Audit Fee	60,000	32,391	27,609		
	4.2 Bank Charge	12,000	7,276	4,724		
	<b>Sub Total</b>	<b>72,000</b>	<b>39,667</b>	<b>32,333</b>	<b>45%</b>	The schedule audit fees is still remain with the budget and thus the expenditure of this budget line is less.
	<b>Total Administrative Cost</b>	<b>2,301,279</b>	<b>2,454,448</b>	<b>(153,169)</b>	<b>-7%</b>	
<b>5.00</b>	<b>Programme Costs</b>					
<b>5.1</b>	<b>Capacity Building</b>					
	5.1.1 Knowledge Building Training on Kashland -Water Laws,Polices, land use policy including share cropping and Its Implementation	125,750	132,095	(6,345)		
	5.1.2 Capacity Building Training on Advocacy,Campaigning and Strategy focusing on Kashland-Water Issues	324,000	315,695	8,305		
	5.1.3 Capacity Building Training for staff	129,400	119,837	9,563		
	<b>Sub Total</b>	<b>579,150</b>	<b>567,627</b>	<b>11,523</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"	200,000	205,000	(5,000)		
	5.2.2 Research Findings Presentation at National Level Seminar	250,000	250,800	(800)		
	5.2.3 Workshops presentation on findings on Disempowerment Process of the Rural Peasants" at district level (Nijera Kori and HDRC	60,000	-	60,000		







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	80,000	35,830	44,170		
	5.2.5 Translation in Bengali and Publication of both English and Bengali of the Research Report	500,000	500,000	-		
	<b>Sub Total</b>	<b>1,090,000</b>	<b>991,630</b>	<b>98,370</b>	<b>9%</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	10,000	-	10,000		
	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	42,000	41,510	490		
	5.3.3 Landless convention through public gathering for raising demand on land-water rights,share cropping and Its Implementationat saghata upazila level	35,000	-	35,000		
	5.3.4 Consultation/sharing meetings with Union Parishad on land and water issue	18,000	16,433	1,567		
	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	15,000	2,880	12,120		
	5.3.6 Consultation/sharing meetings with fisheries department at upazila level on use of water bodies and fish aquaculture	12,000	4,410	7,590		
	5.3.7 Media advocacy through journalist visit identify challenges regarding land and water rights	30,000	5,000	25,000		
	5.3.8 Workshops at Upazila Level with Landless Members and other Relevant Stakeholders for Identifying Experience, Problems and Opinions	100,000	-	100,000		

Sl.	Head of the Expenditure	Budgeted Amount(BDT)	Actual Expenditure (BDT)	Variance ( BDT)		Explanation of Variances (As per total)
				BDT	%	
	5.3.9 Landless members present experience and opinion at National level workshop	200,000	-	200,000		
	5.3.10 Policy review on land and water for Identifying gap, challenges	1,000,500	1,000,500	-		
	5.3.11 Seminar on water policy and public rights at national level	200,000	-	200,000		
	5.3.12 Celebrate Rural Women's Day at upazila and national level through rally, seminar	200,000	192,846	7,154		
	5.3.13 Cultural Long March on Land, Water, Agriculture Rights and impact of share cropping on farmers life and livelihood	30,000	27,300	2,700		
	5.3.14 Day Celebration including Khachmati and Joynal Shaheed Dibosh through gathering	30,000	30,380	(380)		
	5.3.15 Advocacy through Legal Aid Support	36,000	9,220	26,780		
	5.3.15 Monitoring (Meetings, TA/DA & conveyance for female staffs, travel expenses for male staffs and travel cost for staff representative's visit)	480,000	242,343	237,657		
	<b>Sub Total</b>	<b>2,438,500</b>	<b>1,572,822</b>	<b>865,678</b>	<b>36%</b>	
	<b>Total Programme Costs</b>	<b>4,107,650</b>	<b>3,132,079</b>	<b>975,571</b>	<b>24%</b>	The field level activities are planned to implement with the involvement of Govt. officials of Area and Upazilla level. Due to the National Election held in December 2018, the activities not been able to arrange as per scheduled plan as most of the Govt. officials in Area and Upazilla were occupied with the Election process. The planned activities will be rescheduled in 2019.
<b>6.00</b>	<b>Management Support</b>					
	Overhead Cost 4%	256,357	223,291	33,066		
	<b>Sub Total</b>	<b>256,357</b>	<b>223,291</b>	<b>33,066</b>	<b>13%</b>	
	<b>Total</b>	<b>6,665,286</b>	<b>5,809,818</b>	<b>855,468</b>	<b>13%</b>	

