

**Nijera Kori**

**Consolidated  
Auditors' Report and Financial Statements**

**For the period from 01 January 2017 to 31 December 2017**



**AZIZ HALIM KHAIR CHOUDHURY  
Chartered Accountants**

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**Exclusive Correspondent Firm of PKF International**



**AZIZ HALIM KHAIR CHOUDHURY**  
**CHARTERED ACCOUNTANTS**

**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 2017, and the Consolidated Statement of Comprehensive Income, Consolidated Statement of Receipts and Payments for the period from 1<sup>st</sup> January 2017 to 31<sup>st</sup> December 2017 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 International Accounting Standards (IAS) as adopted in Bangladesh. This responsibility includes: designing, implementing and maintaining internal control relevant to preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in circumstances.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit accordance with Bangladesh Standards on auditing. 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 procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that the appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness' of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinion**

In our opinion, the financial statements of "**NIJERA KORI**" referred to above give a true and fair view of the financial position of the project as at 31 December 2017, 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.



**AZIZ HALIM KHAIR CHOUDHURY  
CHARTERED ACCOUNTANTS**

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**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 purpose 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**  
30 March 2018

**Khairul Basher FCA**

Partner

Aziz Halim Khair Choudhury  
Chartered Accountants

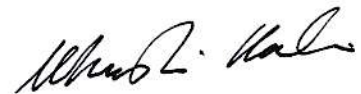
**NIJERA KORI**  
**Consolidated Statement of Financial Position**  
**As at December 31, 2017**

	Note	Amount in Taka	
		As at December 31, 2017	As at December 31, 2016
<b>Non current Assets</b>			
Fixed Assets	3.00	27,490,047	28,361,060
<b>Current Assets</b>			
Loan and Advance	4.00	30,857,613	29,872,350
Cash and Bank Balance	5.00	180,833,329	157,057,799
<b>Total Assets</b>		<b>239,180,990</b>	<b>215,291,209</b>
<b>Fund &amp; Liabilities</b>			
<b>Funds</b>			
Capital Fund	6.00	28,504,176	28,504,176
Restricted Fund	7.00	20,121,450	1,806,417
Development Fund	8.00	10,054,115	7,084,527
Gratuity Fund	9.00	57,139,248	56,160,745
Provident Fund	10.00	123,108,948	121,511,727
<b>Current Liabilities</b>			
Liabilities for Expenses	11.00	253,053	223,616
<b>Total Fund &amp; Liabilities</b>		<b>239,180,990</b>	<b>215,291,209</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 30, 2018**



**Khairul Basher FCA**

Partner

**AZIZ HALIM KHAIR CHOUDHURY**  
 Chartered Accountants

**NIJERA KORI**  
**Consolidated Statement of Comprehensive Income**  
**For the Period from January 01, 2017 to December 31, 2017**

Particulars	Note	Amount in Taka	
		01.01.2017 to 31.12. 2017	01.01.2017 to 31.12. 2017
<b>Income:</b>			
Grants Income		70,975,143	75,369,226
Exchange Gain	12.02	7,282,373	-
Other Receipts	13.00	14,353,429	24,455,751
Own Contribution		-	900,000
<b>Total Income</b>		<b>92,610,945</b>	<b>100,724,977</b>
<b>Expenditure:</b>			
Training and Workshop Costs		3,226,836	3,988,426
Workshops		346,049	958,451
Legal Aid and Advocacy		2,538,524	6,429,748
Administrative Staff		4,266,188	3,935,571
Programme Staff		40,198,882	45,218,597
Monitoring		2,226,267	2,777,217
Programme Support Cost		16,878,191	12,796,615
Others/Overhead cost		593,480	890,011
Contribution payment to (CORE)		-	900,000
Depreciation for the year		1,027,012	1,150,875
<b>Total expenses</b>		<b>71,301,429</b>	<b>79,045,511</b>
Excess/ (Deficit) of Income over Expenditure		21,309,516	21,679,466
<b>Total</b>		<b>92,610,945</b>	<b>100,724,977</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 30, 2018**

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

**NIJERA KORI**  
**Consolidated Statement of Receipts and Payments**  
**For the Period from January 01, 2017 to December 31, 2017**

Particulars	Note	Amount in Taka	
		12/31/2017	12/31/2016
<b>Opening Balance</b>		<b>157,057,799</b>	<b>141,049,653</b>
Cash in Hand		23,156	91,596
Cash at Bank		14,134,642	8,420,996
Investment -FDR		142,900,001	132,537,061
<b>Receipts:</b>			
Foreign Donation	12.01	80,249,186	66,520,860
Exchange Gain	12.02	7,282,373	-
Local Donation	12.03	1,492,619	8,931,582
P.F Contribution Receipts		4,504,412	5,140,239
Gratuity Received		1,949,679	2,026,455
Other Receipts	13.00	14,353,429	24,455,751
Loan realized from Staff		10,351,531	12,394,078
Contribution received from (DF)		-	900,000
Sangat (Kamla Bashin's Fund)		669,250	274,601
<b>Total</b>		<b>277,910,278</b>	<b>261,693,219</b>
<b>Payments:</b>			
Training and Workshop Costs		3,226,836	3,988,426
Workshops		346,049	958,451
Legal Aid and Advocacy		2,538,524	6,429,748
Administrative Staff		4,266,507	3,934,685
Programme Staff		40,209,126	45,276,575
Monitoring		2,226,267	2,777,217
Programme Support Cost		16,838,191	12,752,896
Procurement		156,000	284,025
Others/Overhead cost		766,167	918,886
		<b>70,573,667</b>	<b>77,320,908</b>
Loan refund to DF/Partner Organization		19,446	-
Loan and Advance paid		11,164,107	13,204,824
Contribution payment to (CORE)		-	900,000
Sangat (Kamla Bashin's Fund)		83,000	30,000
Paid to Outgoing Members		15,236,729	13,179,687
<b>Total Payments</b>		<b>97,076,949</b>	<b>104,635,419</b>
<b>Closing Balance:</b>	5.00	<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
Investment -FDR		142,355,236	142,900,001
<b>Total</b>		<b>277,910,278</b>	<b>261,693,219</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**  
**March 30, 2018**

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

**NIJERA KORI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**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
- 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**

**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.

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 232,283 members and 11,235 landless groups covering 16 districts. Through its decentralized structures (51 sub-centres, 16 areas and 5 divisional offices cum training centers) and with a highly motivated staff of 364 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.

**Number (Target) of Beneficiaries : 6280**

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

#### **Objectives**

The examination of the financial report for the period "April to December 2017" 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 ( BSAs ) 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

**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, 2017 to December 31, 2017.

**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,

**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: 2017	FY: 2016
<b>3.00 Fixed Assets</b>		
<b>A. Balance as on 01-01-2017</b>	79,551,048	79,267,023
Addition during the year	156,000	284,025.00
<b>Balance (at Cost) 31-12-17</b>	<b>79,707,048</b>	<b>79,551,048</b>
<b>B. Accumulated Depreciation</b>		
Balance as on 31-12-17	51,189,989	50039114
Charged during the year	1,027,012	1150875
<b>Balance as on 31-12-17</b>	<b>52,217,001</b>	<b>51,189,989</b>
<b>Written down value ( A-B )</b>	<b>27,490,047</b>	<b>28,361,060</b>
<b>4.00 Loan and Advance</b>		
<b>Balance as on 01.01.2017</b>	29,872,350	29,113,249
Add: Paid during the year	12,865,767	15,896,766
	<b>42,738,117</b>	<b>45,010,015</b>
Less: Realized during the year	(11,880,504)	(15,034,425)
Add:/Less: Adjustment	-	(103,240)
<b>Total</b>	<b>30,857,613</b>	<b>29,872,350</b>
<b>5.00 Closing Cash and Bank Balance</b>		
Cash in hand	30,795	23,156
Cash at Bank	38,447,298	14,134,642
FDR	142,355,236	142,900,001
<b>Total</b>	<b>180,833,329</b>	<b>157,057,799</b>
<b>6.00 Capital Fund</b>		
<b>Balance as on 01.01.2017</b>	28,504,176	28,504,176
	28,504,176	28,504,176
<b>Balance as on 31.12.2017</b>	<b>28,504,176</b>	<b>28,504,176</b>
<b>7.00 Restricted Fund</b>		
<b>Balance as on 01.01.2017</b>	1,806,417	561,116
Excess of Expenditure over Income	7,567,815	(684,222)
	<b>9,374,232</b>	<b>(123,106)</b>
Add: Donation Received during the year	84,828,522	-
Less: Fund release for Revenue Expenditure	(74,061,859)	1,929,523
Less: Transfer to DF	(19,446)	-
	<b>20,121,449</b>	<b>1,806,417</b>
<b>8.00 Development Fund</b>		
<b>Balance as on 01.01.2017</b>	7,084,527	919,345
Excess of Expenditure over Income	2,383,339	5,910,582
	<b>9,467,866</b>	<b>6,829,927</b>
Add/Less:Sangat (Kamla Bashin's Fund)	586,250	244,600
Add/Less:Adjustment During the year	-	10,000
	<b>10,054,115</b>	<b>7,084,527</b>
<b>9.00 Gratuity Fund</b>		
Balance as on 01.01.2017	56,160,745	37,673,733
Add: Received during the year	1,949,679	2,026,455
Add: Revenue (Excess of Income over Expenditure)	3,412,080	20,260,428
	<b>61,522,504</b>	<b>59,960,616</b>
Less: Paid to outgoing staff	(4,383,256)	(3,799,877)
	<b>57,139,248</b>	<b>56,160,745</b>

	<b>Amount in Taka</b>	
	<b>FY: 2017</b>	<b>FY: 2016</b>
<b>10.00 Provident Fund</b>		
<b>Balance as on 01.01.2017</b>	121,511,727	112,945,256
Add: Received during the year	4,504,412	5,140,239
Add: Revenue (Excess of Income over Expenditure)	7,946,282	12,806,048
	<b>133,962,421</b>	<b>130,891,543</b>
Less: Payment to Outgoing Member	(10,853,473)	(9,379,816)
	<b>123,108,948</b>	<b>121,511,727</b>
<b>11.00 Liabilities for Expenses/Audit fees</b>		
<b>Balance as on 01.01.2017</b>	223,616	369,376
Add: Provision during the year	253,053	223,616
	<b>476,669</b>	<b>592,992</b>
Less: Paid during the year	223,616	369,376
<b>Balance as on 31.12.2017</b>	<b>253,053</b>	<b>223,616</b>
<b>12.00 Fund Received</b>		
12.01 Foreign Donation	80,249,186	66,520,859
12.02 Exchange Gain	7,282,373	-
12.03 Local Donation	1,492,619	8,931,582
	<b>89,024,178</b>	<b>75,452,441</b>
<b>12.01 Foreign Donation</b>		
Bread for the World (EED)	65,487,000	52,981,392
Inter pares	3,000,000	2,960,001
The Swallows India Bangladesh	6,840,000	8,291,579
Christian Aid	726,530	2,287,887
ICCO	4,195,656	-
	<b>80,249,186</b>	<b>66,520,859</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>-</b>
<b>12.03 Local Donation</b>		
Manusher Jonno Foundation	1,492,619	8,931,582
<b>13.00 Other receipts</b>		
Membership Fee	-	8,620
Bank Interest	3,501,613	4,553,484
Receipt (Development Fund)	2,398,504	6,834,166
Interest on FDR	8,453,312	13,009,480
Legal Aid (ALRD)	-	50,000
	<b>14,353,429</b>	<b>24,455,750</b>

**Nijera Kori**  
**FIXED ASSETS SCHEDULE**  
**As at December 31, 2017**

SL. No.	Particulars	COST			Rate of Dep.	DEPRECIATION			Written Down Value as at 31.12.2017
		Balance as on 01.01.17	Disposal During the Year	Addition During the Year		Balance as on 31.12.2017	Charged During the year	Balance as on 31.12.2017	
1	Land and Land Development	12,251,012	-	-	0%	-	-	12,251,012	
2	Building Construction	32,171,025	-	-	2%	203,921	22,178,895	9,992,130	
3	Temporary Tinshed	112,899	-	-	25%	2	112,893	6	
4	Vehicle and Transport	16,849,393	-	-	20%	303,504	15,635,378	1,214,015	
5	Furniture and Fixture	8,183,650	-	-	10%	322,333	5,282,653	2,900,997	
6	Agricultural Equipment	51,410	-	-	15%	60	51,070	340	
7	Equipment and Materials	8,355,881	-	156,000	15%	176,817	7,509,920	1,001,961	
8	Livestock Materials	23,257	-	-	15%	23	23,124	133	
9	Tube-well	193,303	-	-	6%	4,118	128,785	64,518	
10	Books and Training Materials	1,359,219	-	-	20%	16,234	1,294,283	64,936	
	<b>Taka</b>	<b>79,551,048</b>	<b>-</b>	<b>156,000</b>		<b>1,027,012</b>	<b>52,217,001</b>	<b>27,490,047</b>	

Schedule - A





**NIJERA KORI**  
**Statement of Project wise Segmental Financial Position**  
**As at December 31, 2017**

Notes	Amount (Tk)									
	CORE	ICCO	ACCESS	SMART	ARP	P.F	SGF	D.F	2017	2016
<b>Assets and Property</b>										
<b>3.00</b>	27,490,047	-	-	-	-	-	-	-	27,490,047	28,361,060
<b>Non current Assets</b>										
<b>4.00</b>	188,128	-	-	-	-	26,005,037	4,664,449	-	30,857,614	29,872,350
<b>5.00</b>	19,886,931	1,293,573	-	-	-	97,103,911	52,484,799	10,064,115	180,833,329	157,057,799
<b>Grand Total</b>	<b>47,565,106</b>	<b>1,293,573</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123,108,948</b>	<b>57,149,248</b>	<b>10,064,115</b>	<b>239,180,990</b>	<b>215,291,209</b>
<b>Fund &amp; Liabilities</b>										
<b>Funds</b>										
<b>6.00</b>	28,504,176	-	-	-	-	-	-	-	28,504,176	28,504,176
<b>7.00</b>	18,827,877	1,293,573	-	-	-	-	-	-	20,121,450	1,806,417
<b>8.00</b>	-	-	-	-	-	-	-	10,054,115	10,054,115	7,084,527
<b>9.00</b>	-	-	-	-	-	-	57,139,248	-	57,139,248	56,160,745
<b>10.00</b>	-	-	-	-	-	123,108,948	-	-	123,108,948	121,511,727
<b>Current Liabilities</b>										
<b>11.00</b>	233,053	-	-	-	-	-	10,000	10,000	253,053	223,616
<b>Liabilities for Expenses</b>										
<b>TOTAL</b>	<b>47,565,106</b>	<b>1,293,573</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123,108,948</b>	<b>57,149,248</b>	<b>10,064,115</b>	<b>239,180,990</b>	<b>215,291,209</b>



**NIJERA KORI**  
**Statement of Project wise Segmental Comprehensive Income**  
**For the Period from January 01, 2017 to December 31, 2017**

Particulars	Notes	Amount (Tk)												
		CORE	ICCO	ACCESS	SMART	ARP	P.F	SGF	D.F	2017	2016			
<b>Income</b>														
Grants Income	12.02	66,779,487	4,195,656	-	-	-	-	-	-	-	-	-	70,975,143	75,369,226
Exchange Gain	13.00	7,282,373	-	-	-	-	-	-	-	-	-	-	7,282,373	-
Other Receipts		28,095	-	-	-	-	8,471,541	-	3,455,289	2,398,504	-	-	14,353,429	24,455,751
Own Contribution		-	-	-	-	-	-	-	-	-	-	-	-	900,000
<b>Total Income</b>		<b>74,089,955</b>	<b>4,195,656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,471,541</b>	<b>-</b>	<b>3,455,289</b>	<b>2,398,504</b>	<b>-</b>	<b>-</b>	<b>92,610,945</b>	<b>100,724,977</b>
<b>Expenditure</b>														
Training and Workshop Costs		2,816,959	409,877	-	-	-	-	-	-	-	-	-	3,226,836	3,988,426
Workshops		346,049	-	-	-	-	-	-	-	-	-	-	346,049	958,451
Legal Aid and Advocacy		1,649,561	888,963	-	-	-	-	-	-	-	-	-	2,538,524	6,429,748
Administrative Staff		4,266,188	-	-	-	-	-	-	-	-	-	-	4,266,188	3,935,571
Programme Staff		39,087,141	1,111,741	-	-	-	-	-	-	-	-	-	40,198,882	45,218,597
Monitoring		2,038,058	188,209	-	-	-	-	-	-	-	-	-	2,226,267	2,777,217
Programme Support Cost		16,575,531	191,674	6,224	1,495	1,495	43,398	15,165	43,209	16,878,191	-	-	12,796,615	890,011
Others/Overhead cost		-	111,619	-	-	-	-	-	-	-	-	-	593,480	900,000
Contribution payment to (CORE)		-	-	-	-	-	-	-	-	-	-	-	-	1,150,875
Depreciation for the year		1,027,012	-	-	-	-	-	-	-	-	-	-	1,027,012	-
<b>Total expenses</b>		<b>67,806,499</b>	<b>2,902,083</b>	<b>6,224</b>	<b>1,495</b>	<b>1,495</b>	<b>525,259</b>	<b>15,165</b>	<b>43,209</b>	<b>71,301,429</b>	<b>15,165</b>	<b>-</b>	<b>71,301,429</b>	<b>79,045,511</b>
Excess/ (Deficit) of Income over Expenditure		6,283,456	1,293,573	(6,224)	(1,495)	(1,495)	7,946,282	2,383,339	3,412,080	21,309,516	-	-	21,309,516	21,679,466
<b>Total</b>		<b>74,089,955</b>	<b>4,195,656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,471,541</b>	<b>2,398,504</b>	<b>3,455,289</b>	<b>92,610,945</b>	<b>2,398,504</b>	<b>-</b>	<b>92,610,945</b>	<b>100,724,977</b>



**NIJERA KORI**

**Statement of Project wise Segmental Receipts and Payments  
For the Period from January 01, 2017 to December 31, 2017**

Particulars	Notes	Amount (TK)											
		CORE	ICCO	ACCESS	SMART	ARP	P.F	SGF	D.F	2017	2016		
<b>Receipts</b>													
<b>Opening Balance</b>		<b>2,084,490</b>	-	<b>6,772</b>	<b>19,631</b>	<b>2,257</b>	<b>96,171,139</b>	<b>51,678,983</b>	<b>7,094,527</b>	<b>157,057,799</b>	<b>141,049,653</b>		
Cash in hand		16,772	-	1,923	60	60	4,401	-	-	23,156	91,596		
Cash at Bank		2,067,719	-	4,849	19,631	2,197	1,591,370	3,354,350	7,094,527	14,134,642	8,420,996		
Investment -FDR		-	-	-	-	-	94,575,368	48,324,633	-	142,900,001	132,537,061		
Foreign Donation	12.01	76,053,530	4,195,656	-	-	-	-	-	-	80,249,186	66,520,860		
Exchange Gain	12.02	7,282,373	-	-	-	-	-	-	-	7,282,373	-		
Local Donation	12.03	1,492,619	-	-	-	-	4,504,412	-	-	1,492,619	8,931,582		
P.F Contribution Receipts		-	-	-	-	-	-	1,949,679	-	4,504,412	5,140,239		
Gratuity Received		-	-	-	-	-	8,471,541	3,455,289	2,398,504	14,353,429	24,455,751		
Other Receipts	13.00	28,095	-	-	-	-	10,351,531	-	-	10,351,531	12,394,078		
Loan realised from Staff		-	-	-	-	-	-	-	-	-	900,000		
Contribution received from (DF)		-	-	-	-	-	-	-	669,250	669,250	274,601		
Sangat (Kamla Bashin's Fund)		-	-	-	-	-	-	-	-	-	-		
<b>Total Receipts</b>		<b>86,941,107</b>	<b>4,195,656</b>	<b>6,772</b>	<b>19,631</b>	<b>2,257</b>	<b>119,498,623</b>	<b>57,083,951</b>	<b>10,162,280</b>	<b>277,910,278</b>	<b>261,693,219</b>		
<b>Payments:</b>													
Training and Workshop Costs		2,816,959	409,877	-	-	-	-	-	-	3,226,836	3,988,426		
Workshops		346,049	-	-	-	-	-	-	-	346,049	958,451		
Legal Aid and Advocacy		1,649,561	888,963	-	-	-	-	-	-	2,538,524	6,429,748		
Administrative Staff		4,266,507	-	-	-	-	-	-	-	4,266,507	3,934,685		
Programme Staff		39,097,385	1,111,741	-	-	-	-	-	-	40,209,126	45,276,575		
Monitoring		2,038,058	188,209	-	-	-	-	-	-	2,226,267	2,777,217		
Programme Support Cost		16,535,531	191,674	6,224	1,495	1,495	43,398	43,209	15,165	16,838,191	12,752,896		
Procurement		156,000	111,619	-	-	-	481,861	172,687	-	156,000	284,025		
Others/Overhead cost		-	-	-	-	-	-	-	-	766,167	918,886		
<b>Total Payments</b>		<b>66,906,050</b>	<b>2,902,083</b>	<b>6,224</b>	<b>1,495</b>	<b>1,495</b>	<b>525,259</b>	<b>215,896</b>	<b>15,165</b>	<b>70,573,667</b>	<b>77,320,988</b>		



Particulars	Notes	Amount (Tk)											
		CORE	ICCO	ACCESS	SMART	ARP	P.F.	SGF	D.F.	2017	2016		
Loan refund to DF/Partner Organisation		-	-	548	18,136	762	-	-	-	-	19,446	-	-
Loan and Advance paid		148,127	-	-	-	-	11,015,980	-	-	-	11,164,107	13,204,824	900,000
Contribution payment to (CORE)		-	-	-	-	-	-	-	-	-	-	30,000	30,000
Sangat (Kamla Bashin's Fund)		-	-	-	-	-	10,853,473	4,383,256	-	83,000	15,236,729	13,179,687	-
Paid to Outgoing Members		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Payments</b>		<b>67,054,177</b>	<b>2,902,083</b>	<b>6,772</b>	<b>19,631</b>	<b>2,257</b>	<b>22,394,712</b>	<b>4,599,152</b>	<b>98,165</b>	<b>97,076,949</b>	<b>104,635,419</b>		
<b>Closing Balance:</b>	<b>5.00</b>	<b>19,886,930</b>	<b>1,293,573</b>	<b>-</b>	<b>-</b>	<b>-</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		
Investment -FDR		-	-	-	-	-	90,839,515	51,515,721	-	142,355,236	142,900,001		
<b>Total</b>		<b>86,941,107</b>	<b>4,195,656</b>	<b>6,772</b>	<b>19,631</b>	<b>2,257</b>	<b>119,498,623</b>	<b>57,083,951</b>	<b>10,162,280</b>	<b>277,910,278</b>	<b>261,693,219</b>		



**NIJERA KORI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Period from January 01, 2017 to December 31, 2017

	Amount (Tk)									
	Core	ICCO	Access	SMART	ARP	P.F	SGF	D.F	2017	2016
<b>3.00 Non current Assets</b>										
<b>Balance as on 01.01.2017</b>	79,551,048	-	-	-	-	-	-	-	79,551,048	79,267,023
Add: Purchased during the year	156,000	-	-	-	-	-	-	-	156,000	284,025
Cost as at 01-01-17	79,707,048	-	-	-	-	-	-	-	79,707,048	79,551,048
less: Accumulated Depreciation	(52,217,001)	-	-	-	-	-	-	-	(52,217,001)	(51,189,989)
<b>SubTotal</b>	<b>27,490,047</b>	-	-	-	-	-	-	-	<b>27,490,047</b>	<b>28,361,060</b>
<b>Depreciation on Fixed Assets</b>										
Closing balance of Depreciation	52,217,001	-	-	-	-	-	-	-	52,217,001	51,189,989
Opening balance of Depreciation	51,189,989	-	-	-	-	-	-	-	51,189,989	50,039,114
<b>SubTotal</b>	<b>1,027,012</b>	-	-	-	-	-	-	-	<b>1,027,012</b>	<b>1,150,875</b>
<b>4.00 Loan and Advance</b>										
<b>Balance as on 01.01.2017</b>	40,000	-	-	-	-	25,340,588	4,491,762	-	29,872,350	29,113,249
Add: Paid during the year	1,677,100	-	-	-	-	11,015,980	172,687	-	12,865,767	15,896,766
Less: Realized during the year	1,717,100	-	-	-	-	36,356,568	4,664,449	-	42,738,117	45,010,015
Add:/Less: Adjustment	(1,528,973)	-	-	-	-	(10,351,531)	-	-	(11,880,504)	(15,034,425)
<b>SubTotal</b>	<b>188,127</b>	-	-	-	-	<b>26,005,037</b>	<b>4,664,449</b>	-	<b>30,857,613</b>	<b>29,872,350</b>
<b>5.00 Closing Cash and Bank Balance</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	-	-	-	-	-	90,839,515	51,515,721	-	142,355,236	142,900,001
<b>SubTotal</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>
<b>6.00 Capital Fund</b>										
<b>Balance as on 01.01.2017</b>	28,504,176	-	-	-	-	-	-	-	28,504,176	28,504,176
<b>Balance as on 31.12.2017</b>	28,504,176	-	-	-	-	-	-	-	28,504,176	28,504,176
<b>7.00 Restricted Fund</b>										
<b>Balance as on 01.01.2017</b>	1,777,758	-	6,772	19,631	2,257	-	-	-	1,806,418	561,116
Excess of Expenditure over Income	6,283,456	1,293,573	(6,224)	(1,495)	(1,495)	-	-	-	7,567,815	(684,222)
	8,061,214	1,293,573	548	18,136	762	-	-	-	9,374,233	(123,106)
Add: Donation Received during the year	84,828,522	-	-	-	-	-	-	-	84,828,522	-
Less: Fund release for Revenue Expenditure	(74,061,859)	-	-	-	-	-	-	-	(74,061,859)	1,929,523
Less: Transfer to DF	-	-	(548)	(18,136)	(762)	-	-	-	(19,446)	-
<b>SubTotal</b>	<b>18,827,877</b>	<b>1,293,573</b>	-	-	-	-	-	-	<b>20,121,450</b>	<b>1,806,418</b>



	Amount (Tk)									
	Core	ICCO	Access	SMART	ARP	P.F.	SGF	D.F.	2017	2016
<b>8.00 Development Fund</b>										
<b>Balance as on 01.01.2017</b>	-	-	-	-	-	-	-	7,084,527	7,084,527	919,345
Excess of Expenditure over Income	-	-	-	-	-	-	-	2,383,339	2,383,339	5,910,582
<b>Add/Less:Sangat (Kamia Bashin's Fund)</b>								9,467,866	9,467,866	6,829,927
Add/Less:Adjustment During the year	-	-	-	-	-	-	-	586,250	586,250	244,600
<b>SubTotal</b>	-	-	-	-	-	-	-	<b>10,054,116</b>	<b>10,054,116</b>	<b>7,084,527</b>

<b>9.00 Gratuity Fund</b>										
<b>Balance as on 01.01.2017</b>	-	-	-	-	-	-	56,160,745	-	56,160,745	37,673,733
Add: Fund Received from Nijera Kori during the Period	-	-	-	-	-	-	1,949,679	-	1,949,679	2,026,455
Add/Less: Revenue (Excess of Income over Expenditure)	-	-	-	-	-	-	3,412,080	-	3,412,080	20,260,428
Less: Paid to outgoing staff	-	-	-	-	-	-	(4,383,256)	-	(4,383,256)	(3,799,871)
<b>SubTotal</b>	-	-	-	-	-	-	<b>57,139,248</b>	-	<b>57,139,248</b>	<b>56,160,745</b>

<b>10.00 Provident Fund</b>										
<b>Balance as on 01.01.2017</b>	-	-	-	-	-	121,511,727	-	-	121,511,727	112,945,256
Add: Received during the year	-	-	-	-	-	4,504,412	-	-	4,504,412	5,140,239
Add: Revenue (Excess of Income over	-	-	-	-	-	7,946,282	-	-	7,946,282	12,806,048
Less: Payment to Outgoing Member	-	-	-	-	-	(133,962,421)	-	-	(133,962,421)	130,891,543
<b>SubTotal</b>	-	-	-	-	-	<b>123,108,948</b>	-	-	<b>123,108,948</b>	<b>121,511,727</b>

<b>11.00 Liabilities for Expenses/Audit fees</b>										
<b>Balance as on 01.01.2017</b>	203,616	-	-	-	-	-	10,000	10,000	223,616	369,376
Add: Provision during the year	233,053	-	-	-	-	-	10,000	10,000	253,053	223,616
Less: Paid/ adjustment during the year	436,669	-	-	-	-	-	20,000	20,000	476,669	592,992
<b>Balance as on 31.12.2016</b>	203,616	-	-	-	-	-	10,000	10,000	223,616	369,376
	<b>233,053</b>	-	-	-	-	-	<b>10,000</b>	<b>10,000</b>	<b>253,053</b>	<b>223,616</b>

<b>12.00 Fund Received</b>										
12.01 Foreign Donation	76,053,530	4,195,656	-	-	-	-	-	-	80,249,186	66,520,859
12.02 Exchange Gain	7,282,373	-	-	-	-	-	-	-	7,282,373	-
12.03 Local Donation	1,492,619	-	-	-	-	-	-	-	1,492,619	8,931,582
	<b>84,828,522</b>	<b>4,195,656</b>	-	-	-	-	-	-	<b>89,024,178</b>	<b>75,452,441</b>

	Amount (Tk)									
	Core	ICCO	Access	SMART	ARP	P.F.	SGF	D.F.	2017	2016
<b>12.01 Foreign Donation</b>										
Bread for the World (EED)	65,487,000	-	-	-	-	-	-	-	65,487,000	52,981,392
Inter pares	3,000,000	-	-	-	-	-	-	-	3,000,000	2,960,001
The Swallows India Bangladesh	6,840,000	-	-	-	-	-	-	-	6,840,000	8,291,579
Christian Aid	726,530	-	-	-	-	-	-	-	726,530	2,287,887
ICCO	-	4,195,656	-	-	-	-	-	-	4,195,656	-
<b>Grants for Current Year</b>	<b>76,053,530</b>	<b>4,195,656</b>	-	-	-	-	-	-	<b>80,249,186</b>	<b>66,520,859</b>
<b>12.02 Exchange Gain</b>										
Bread for the World (EED)	6,876,527	-	-	-	-	-	-	-	6,876,527	-
Inter pares	82,580	-	-	-	-	-	-	-	82,580	-
The Swallows India Bangladesh	322,075	-	-	-	-	-	-	-	322,075	-
Christian Aid	1,191	-	-	-	-	-	-	-	1,191	-
	<b>7,282,373</b>	-	-	-	-	-	-	-	<b>7,282,373</b>	-
<b>12.03 Local Donation</b>										
Manusher Jonno Foundation	1,492,619	-	-	-	-	-	-	-	1,492,619	8,931,582
<b>13.00 Other receipts</b>										
Membership Fee	-	-	-	-	-	-	-	-	-	8,620
Bank Interest	28,095	-	-	-	-	18,229	3,455,289	-	3,501,613	4,553,484
Receipt (Development Fund)	-	-	-	-	-	-	-	2,398,504	2,398,504	6,834,166
Interest on FDR	-	-	-	-	-	8,453,312	-	-	8,453,312	13,009,480
Legal Aid (ALRD)	-	-	-	-	-	-	-	-	-	50,000
<b>SubTotal</b>	<b>28,095</b>	-	-	-	-	<b>8,471,541</b>	<b>3,455,289</b>	<b>2,398,504</b>	<b>14,353,429</b>	<b>24,455,750</b>

**Ensuring Democracy, Accountability and Rights for the Poorest**  
**Summary Budget vs. Actual Expenditure**  
**For the Period from 1st January 2017 to 31st December 2017**

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>11,310,250</b>	<b>4,812,569</b>	<b>6,497,681</b>	<b>57%</b>	
1.1	Training Costs	5,617,750	2,816,959	2,800,791	50%	
1.2	Workshops	1,915,500	346,049	1,569,451	82%	
1.3	Legal Aid and Advocacy	3,777,000	1,649,561	2,127,439	56%	
<b>2.0</b>	<b>Human resources</b>	<b>59,741,166</b>	<b>43,363,892</b>	<b>16,377,274</b>	<b>27%</b>	
2.1	Administrative Staff	5,200,000	4,266,507	933,493	18%	
2.2	Programme Staff	54,541,166	39,097,385	15,443,781	28%	
<b>3.0</b>	<b>Coordination</b>	<b>24,780,345</b>	<b>18,729,589</b>	<b>6,050,756</b>	<b>24%</b>	
3.1	Monitoring	4,992,600	2,038,058	2,954,542	59%	
3.2	Programme Support Cost	19,422,745	16,535,531	2,887,214	15%	
<b>4.0</b>	<b>Procurement</b>	<b>365,000</b>	<b>156,000</b>	<b>209,000</b>	<b>57%</b>	
4.1	Office Equipments	365,000	156,000	209,000	57%	
<b>5.0</b>	<b>Constraction Cost</b>			-		
<b>6.0</b>	<b>Evaluation</b>			-		
	<b>Grand Total Taka- (1+2+3+4+5+6)</b>	<b>95,831,761</b>	<b>66,906,050</b>	<b>28,925,711</b>	<b>30%</b>	

## Details of Budget Variance

SL No.	Head of Expenditure	Approved Budget	Actually Spent	Annex - (A/1)	
				Budget Variance	Reason for Variance
1	<b>Outcome -1 : Land and water rights of the poor and Adivasi people is established in the proposed areas through strengthened organisation and</b>	<b>48,450,209</b>	<b>30,392,943</b>	<b>18,057,266</b>	
1.1	<b>Project Activities -1</b>	<b>5,808,000</b>	<b>2,719,488</b>	<b>3,088,512</b>	
1.1.1	<b>Training and Workshop</b>	<b>3,135,250</b>	<b>1,467,525</b>	<b>1,667,725</b>	
	<b>Training - 1</b>				
1.1.1.1	Primary Level	945,000	648,006	296,994	
1.1.1.2	Secondary Level	463,500	264,966	198,534	
1.1.1.3	Third Level	519,000	214,270	304,730	
1.1.1.4	Higher Level	213,750	-	213,750	
1.1.1.5	Khasland Distribution Policy & Procedure	185,000	136,227	48,773	
1.1.1.6	Land Use & Govt Policy & Support	182,250	33,610	148,640	
1.1.1.7	Agricultural Rights & Market Lead	46,250	34,061	12,189	
	<b>Staff Development Training</b>			-	
1.1.1.8	TOT	119,000	-	119,000	
1.1.1.9	Rights Based Approach	194,250	92,088	102,162	
1.1.1.10	Monitoring & Reporting	64,750	18,364	46,386	
1.1.1.11	Capacity Building & Cultural Team	115,000		115,000	
1.1.1.12	Refresher Training	87,500	25,933	61,567	
	<b>Workshop</b>	<b>201,250</b>	<b>46,303</b>	<b>154,947</b>	
1.1.1.13	Right to Information Act & It Uses	26,250	28,110	(1,860)	
1.1.1.14	Adivasi Land Rights	5,000	2,823	2,177	
1.1.1.15	Khasland Distribution & Women Right	25,000	15,370	9,630	
1.1.1.16	Upazila Level Workshop	60,000	-	60,000	
1.1.1.17	Planning Workshop	20,000	-	20,000	
1.1.1.18	Workshops on Leadership Development	20,000	-	20,000	
1.1.1.19	Workshops on Food Sovereignty	15,000	-	15,000	
1.1.1.20	National Level Workshop	20,000	-	20,000	
1.1.1.21	Fact Findings with Other Organisation	10,000	-	10,000	
	<b>Cultural Activities</b>	<b>107,500</b>	<b>61,655</b>	<b>45,845</b>	
1.1.1.19	Cultural Discussion	30,000	26,680	3,320	
1.1.1.20	Cultural Padajatra	15,000	34,975	(19,975)	
1.1.1.21	Drama Performance	62,500	-	62,500	
	<b>Legal Aid &amp; Advocacy</b>	<b>2,364,000</b>	<b>1,144,005</b>	<b>1,219,995</b>	
1.1.1.22	Legal Aid	2,244,000	1,120,514	1,123,486	
1.1.1.23	Solidarity Development	120,000	23,491	96,509	
1.2	<b>Human Resources -1</b>	<b>31,550,264</b>	<b>19,859,137</b>	<b>11,691,127</b>	
	Administrative Staff (1)	2,300,000	1,930,384	369,616	
	Programme Staff (1)	29,250,264	17,928,753	11,321,511	
1.3	<b>Coordination/Administration -1</b>	<b>11,000,695</b>	<b>7,744,118</b>	<b>3,256,577</b>	
	<b>Monitoring</b>	<b>2,452,800</b>	<b>1,099,392</b>	<b>1,353,408</b>	
1.3.1.1	Monthly Meeting	849,000	222,707	626,293	
1.3.1.2	Divisional Meeting	114,400	32,593	81,807	
1.3.1.3	Executive Meeting	58,400	28,661	29,739	
1.3.1.4	Cultural Team Meeting	32,900	4,110	28,790	
1.3.1.5	Central Training Cell Meeting	27,000	-	27,000	



SL No.	Head of Expenditure	Approved Budget	Actually Spent	Budget Variance	Reason for Variance
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	67,174	56,826	
1.3.1.9	Governing Body Meeting	16,000	9,580	6,420	
1.3.1.10	Annual General Meeting (AGM)	30,000	37,690	(7,690)	
1.3.1.11	Annual Conference/Staff Council	422,100	195,078	227,022	
1.3.1.12	Divisional Conference	285,400	119,380	166,020	
1.3.1.13	Partners Meeting (Dhaka)	80,000	78,816	1,184	
1.3.1.14	Field Visit by Representative & Others	150,000	157,710	(7,710)	
1.3.1.15	Exchange Visit				
	<b>Landless Group Convention</b>				
1.3.1.16	Union Level Group Convention	49,000	47,953	1,047	
1.3.1.17	Upazila Level Group Convention	90,000	49,975	40,025	
1.3.1.18	Area Level Group Convention	80,000	47,965	32,035	
	<b>Program Support Cost</b>	<b>6,585,000</b>	<b>4,674,112</b>	<b>1,910,888</b>	
1.3.1.19	Office Accomodation	1,180,000	975,964	204,036	
1.3.1.20	Electricity, Gas, Water	715,000	570,237	144,763	
1.3.1.21	Hospitality	103,500	69,540	33,960	
1.3.1.22	Repairs and Maintenance -Vehicles	272,500	183,990	88,510	
1.3.1.23	Papers and Periodicals	160,000	85,909	74,091	
1.3.1.24	Postage and Telephone	165,000	61,140	103,860	
1.3.1.25	Printing and Stationeries	225,000	167,710	57,290	
1.3.1.26	Office Maintenance	700,000	458,909	241,091	
1.3.1.27	Repairs of Training Centre - Bogra	240,000	-	240,000	
1.3.1.28	TA DA and Conveyance- Programme	1,580,000	1,095,860	484,140	
1.3.1.29	TA DA and Conveyance- H.O	250,000	240,284	9,716	
1.3.1.30	Petroleum , Oil, Lubricant	668,000	221,154	446,846	
1.3.1.31	MIS (Review)	300,000	500,000	(200,000)	
1.3.1.32	Bank Charges (Field)	26,000	43,415	(17,415)	
	<b>Head Office Support Cost</b>	<b>1,962,895</b>	<b>1,970,614</b>	<b>(7,719)</b>	
1.3.1.33	Office Accomodation	540,000	714,556	(174,556)	
1.3.1.34	Elctricity Gas Water	135,000	149,930	(14,930)	
1.3.1.35	Hospitality	60,000	61,030	(1,030)	
1.3.1.36	Repairs and Maintenance -Vehicles	210,000	220,538	(10,538)	
1.3.1.37	Papers and Periodicals	15,000	19,392	(4,392)	
1.3.1.38	Postage and Telephone	150,000	167,598	(17,598)	
1.3.1.39	Printing and Stationeries	75,000	101,989	(26,989)	
1.3.1.40	Repairs and Maintenance -Office	300,000	339,968	(39,968)	
1.3.1.41	Advertisement and Recruitment	50,000	56,714	(6,714)	
1.3.1.42	Bank Charges	327,895	90,149	237,746	
1.3.1.43	Audit Fees	100,000	48,750	51,250	
<b>1.4</b>	<b>Procurement -1</b>	<b>91,250</b>	<b>70,200</b>	<b>21,050</b>	
1.4.1	Office Equipments	25,000	70,200	(45,200)	
1.4.2	Photocopier	-	-	-	
1.4.3	Printer (Computer)	18,750	-	18,750	
1.4.4	Scanner	5,000	-	5,000	
1.4.5	Furniture	12,500	-	12,500	
1.4.6	By-Cycle	30,000	-	30,000	

SL No.	Head of Expenditure	Approved Budget	Actually Spent	Budget Variance	Reason for Variance
1.5	<b>Constraction Cost -1</b>		-		
1.6	<b>Evaluation -1</b>		-		
2	<b>Outcome -2 : Locally elected representatives and Govt. officials are more accountable and pro-poor in their actions, as a result of informed dialogue, consulltion, lobby and advocacy by landless group members.</b>	<b>12,256,684</b>	<b>8,388,301</b>	<b>3,868,383</b>	
2.1	<b>Project Activities -2</b>	<b>2,020,500</b>	<b>586,771</b>	<b>1,433,729</b>	
2.1.1	<b>Training and Workshop</b>	<b>738,750</b>	<b>529,562</b>	<b>209,188</b>	
	<b>Training</b>		-	-	
2.1.1.1	Training on Government Service and Policy	277,500	168,635	108,865	
2.1.1.2	Training on Leadership Development	231,250	185,943	45,307	
2.1.1.3	Cultural Primary Training	213,750	163,608	50,142	
2.1.1.4	Refresher Training	16,250	11,376	4,874	
	<b>Workshop</b>	<b>1,208,000</b>	<b>12,976</b>	<b>1,195,024</b>	
2.1.1.5	Dialogue with Union Parishad	25,000	12,976	12,024	
2.1.1.6	Workshop with Watch Committee Members	-	-	-	
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>73,750</b>	<b>44,233</b>	<b>29,517</b>	
2.1.1.9	Cultural Workshop	23,750	16,427	7,323	
2.1.1.10	Drama Performance	20,000	-	20,000	
2.1.1.11	Cultural Discussion	15,000	12,816	2,184	
2.1.1.12	Cultural Padajatra	15,000	14,990	10	
2.2	<b>Human Resources -2</b>	<b>6,128,134</b>	<b>5,117,863</b>	<b>1,010,271</b>	
	Administrative Staff (2)	600,000	504,719	95,281	
	Programme Staff (2)	5,528,134	4,613,144	914,990	
2.3	<b>Coordination/Administration -2</b>	<b>4,016,800</b>	<b>2,660,266</b>	<b>1,356,534</b>	
	<b>Monitoring</b>	<b>611,800</b>	<b>228,215</b>	<b>383,585</b>	
2.3.1	Monthly Meeting	292,800	67,967	224,833	
2.3.2	Divisional Meeting	34,200	10,424	23,776	
2.3.3	Divisional Training Cell Meeting	8,800	-	8,800	
2.3.4	Annual Conference/Staff Council	117,000	64,944	52,056	
2.3.5	Divisional Conference	99,000	40,654	58,346	
2.3.6	Field Visit by Representative & Others	60,000	44,226	15,774	
	<b>Program Support Cost</b>	<b>1,920,000</b>	<b>1,474,119</b>	<b>445,881</b>	
2.3.7	Office Accomodation	240,000	310,777	(70,777)	
2.3.8	Electricity Gas Water	250,000	193,550	56,450	
2.3.9	Hospitality	25,000	22,173	2,827	
2.3.10	Repairs and Maintenance -Vehicles	75,000	62,736	12,264	
2.3.11	Papers and Periodicals	50,000	27,538	22,462	
2.3.12	Postage and Telephone	50,000	18,754	31,246	
2.3.13	Printing and Stationeries	50,000	53,850	(3,850)	
2.3.14	Office Maintenance	200,000	146,191	53,809	
2.3.15	Repairs of Training Centre - (Khulna, Paikgach)	240,000	29,960	210,040	
2.3.16	TA DA and Conveyance- Programme	440,000	341,854	98,146	
2.3.17	TA DA and Conveyance- H.O	100,000	140,358	(40,358)	
2.3.18	Petroleum , Oil, Lubricant	200,000	126,378	73,622	

SL No.	Head of Expenditure	Approved Budget	Actually Spent	Budget Variance	Reason for Variance
	<b>Head Office Support Cost</b>	<b>1,485,000</b>	<b>957,932</b>	<b>527,068</b>	
2.3.19	Office Accomodation	540,000	371,186	168,814	
2.3.20	Electricity Gas Water	135,000	78,119	56,881	
2.3.21	Hospitality	60,000	34,684	25,316	
2.3.22	Repairs and Maintenance -Vehicles	210,000	126,898	83,102	
2.3.23	Papers and Periodicals	15,000	12,461	2,539	
2.3.24	Postage and Telephone	150,000	95,777	54,223	
2.3.25	Printing and Stationeries	75,000	58,276	16,724	
2.3.26	Repairs and Maintenance -Office	300,000	180,531	119,469	
<b>2.4</b>	<b>Procurement -2</b>	<b>91,250</b>	<b>23,401</b>	<b>67,849</b>	
2.4.1	Office Equipments	25,000	23,401	1,599	
2.4.2	Photocopier	-	-	-	
2.4.3	Printer (Computer)	18,750		18,750	
2.4.4	Scanner	5,000	-	5,000	
2.4.5	Furniture	12,500		12,500	
2.4.6	By-Cycle	30,000	-	30,000	
<b>2.5</b>	<b>Constraction Cost -2</b>		-	-	
<b>2.6</b>	<b>Evaluation -2</b>		-	-	
<b>3</b>	<b>Outcome -3 : Gender equity at family and community level is improved through increased awareness, motivation and Advocacy action.</b>	<b>26,824,337</b>	<b>23,111,189</b>	<b>3,713,148</b>	
<b>3.1</b>	<b>Project Activities -3</b>	<b>3,151,750</b>	<b>1,407,579</b>	<b>1,744,171</b>	
<b>3.1.1</b>	<b>Training and Workshop</b>	<b>1,493,750</b>	<b>746,279</b>	<b>747,471</b>	
	<b>Training</b>		-	-	
3.1.1.1	Primary Level	370,000	258,447	111,553	
3.1.1.2	Secondary Level	105,000	39,710	65,290	
3.1.1.3	Gender Planning Methodology	185,000	163,045	21,955	
3.1.1.4	Citizen Rights and Constitutional Guarantee	75,000	-	75,000	
3.1.1.5	Patriarchy and Fundamentalism and Its Impa	-	-	-	
3.1.1.6	Family Law, Policy and Women Rights	185,000	106,089	78,911	
3.1.1.7	Cultural Secondary Training	170,000	79,695	90,305	
3.1.1.8	Day Celebration - OBR	63,250	76,160	(12,910)	
	<b>Staff Development Training</b>		-	-	
3.1.1.9	Gender Staff CapacityBuilding	220,500		220,500	
3.1.1.10	Rights Based Approach	50,000		50,000	
3.1.1.11	Monitoring & Reporting	-	-	-	
3.1.1.12	TOT	-	-	-	
3.1.1.13	Cultural Workshop	35,000		35,000	
3.1.1.14	Refresher Training	35,000	23,133	11,867	
	<b>Workshop</b>	<b>165,000</b>	<b>83,175</b>	<b>81,825</b>	
3.1.1.8	Household Work and Role of Male Members	28,750	21,122	7,628	
3.1.1.9	Collective Economic Cultivation	78,750	22,108	56,642	
3.1.1.10	Market and Women	28,750	11,995	16,755	
3.1.1.11	Agriculture and Women Role	28,750	27,950	800	
	<b>Cultural Activities</b>	<b>110,000</b>	<b>72,569</b>	<b>37,431</b>	
3.1.1.12	Cultural Discussion	45,000	42,586	2,414	
3.1.1.13	Cultural Padajatra	30,000	29,983	17	
3.1.1.14	Drama Performance	35,000	-	35,000	

SL No.	Head of Expenditure	Approved Budget	Actually Spent	Budget Variance	Reason for Variance
	<b>Legal Aid &amp; Advocacy</b>	<b>1,383,000</b>	<b>505,556</b>	<b>877,444</b>	
3.1.1.15	Legal Aid	600,000	333,103	266,897	
3.1.1.16	National and International Day	268,000	39,168	228,832	
3.1.1.17	Round Table	125,000		125,000	
3.1.1.18	Karunamayee Day	200,000	101,823	98,177	
3.1.1.19	Rokeya Day	50,000	31,462	18,538	
3.1.1.20	Public Audit on violence against women	140,000		140,000	
<b>3.2</b>	<b>Human Resources -3</b>	<b>19,509,737</b>	<b>16,179,514</b>	<b>3,330,223</b>	
	Administrative Staff (3)	2,000,000	1,618,454	381,546	
	Programme Staff (3)	17,509,737	14,561,060	2,948,677	
<b>3.3</b>	<b>Coordination/Administration -3</b>	<b>4,071,600</b>	<b>5,485,096</b>	<b>(1,413,496)</b>	
	<b>Monitoring</b>	<b>726,750</b>	<b>464,489</b>	<b>262,261</b>	
3.3.1	Monthly Meeting	472,500	115,767	356,733	
3.3.2	Divisional Meeting	25,650	17,362	8,288	
3.3.3	Divisional Training Cell Meeting	6,600	-	6,600	
3.3.4	Annual Conference/Staff Council	87,750	173,334	(85,584)	
3.3.5	Divisional Conference	74,250	69,463	4,787	
3.3.6	Field Visit by Representative & Others	60,000	88,563	(28,563)	
	<b>Program Support Cost</b>	<b>1,859,850</b>	<b>2,676,947</b>	<b>(817,097)</b>	
3.3.7	Office Accomodation	240,000	525,902	(285,902)	
3.3.8	Electricity Gas Water	274,000	359,835	(85,835)	
3.3.9	Hospitality	25,000	36,759	(11,759)	
3.3.10	Repairs and Maintenance -Vehicles	75,000	89,939	(14,939)	
3.3.11	Papers and Periodicals	50,000	45,887	4,113	
3.3.12	Postage and Telephone	50,000	31,241	18,759	
3.3.13	Printing and Stationeries	59,000	101,606	(42,606)	
3.3.14	Office Maintenance	218,000	263,678	(45,678)	
3.3.15	Repairs of Training Centre (Tangail, Dhanbari)	120,000	-	120,000	
3.3.16	TA DA and Conveyance- Programme	448,850	583,386	(134,536)	
3.3.17	TA DA and Conveyance- H.O	100,000	322,772	(222,772)	
3.3.18	Petroleum , Oil, Lubricant	200,000	315,942	(115,942)	
	<b>Head Office Support Cost</b>	<b>1,485,000</b>	<b>2,343,660</b>	<b>(858,660)</b>	
3.3.19	Office Accomodation	540,000	872,732	(332,732)	
3.3.20	Elctricity Gas Water	135,000	191,804	(56,804)	
3.3.21	Hospitality	60,000	86,513	(26,513)	
3.3.22	Repairs and Maintenance -Vehicles	210,000	340,778	(130,778)	
3.3.23	Papers and Periodicals	15,000	26,199	(11,199)	
3.3.24	Postage and Telephone	150,000	239,428	(89,428)	
3.3.25	Printing and Stationeries	75,000	145,696	(70,696)	
3.3.26	Repairs and Maintenance -Office	300,000	440,510	(140,510)	
<b>3.4</b>	<b>Procurement -3</b>	<b>91,250</b>	<b>39,000</b>	<b>52,250</b>	
3.4.1	Office Equipments	25,000	39,000	(14,000)	
3.4.2	Photocopier	-	-	-	
3.4.3	Printer (Computer)	18,750		18,750	
3.4.4	Scanner	5,000	-	5,000	
3.4.5	Furniture	12,500		12,500	
3.4.6	By-Cycle	30,000	-	30,000	

SL No.	Head of Expenditure	Approved Budget	Actually Spent	Budget Variance	Reason for Variance
3.5	<b>Constraction Cost -3</b>		-	-	
3.6	<b>Eyaluation -3</b>		-	-	
4	<b>Outcome -4 : Curbing influence of fundamentalism through mobilisation and organisation of secular forces at various level of society.</b>	<b>8,300,531</b>	<b>5,013,617</b>	<b>3,286,914</b>	
4.1	<b>Project Activities -4</b>	<b>330,000</b>	<b>98,731</b>	<b>231,269</b>	
4.1.1	<b>Training and Workshop</b>	<b>250,000</b>	<b>73,593</b>	<b>176,407</b>	
	<b>Training</b>		-	-	
4.1.1.1	Religious Fundamentalism	46,250	32,405	13,845	
4.1.1.2	Citizenship, Secularisms and Its Present Form	46,250	41,188	5,062	
	<b>Staff Development Training</b>		-	-	
4.1.1.3	Building Skills	157,500	-	157,500	
	<b>Workshop</b>	<b>18,750</b>	<b>18,158</b>	<b>592</b>	
4.1.1.4	Patriarchy and Fundamentalism and Its Impa	5,000	7,550	(2,550)	
4.1.1.5	Women Leadership	13,750	10,608	3,142	
	<b>Cultural Activities</b>	<b>31,250</b>	<b>6,980</b>	<b>24,270</b>	
4.1.1.6	Findings Sharing Dialogue	11,250	6,140	5,110	
4.1.1.7	Drama Performance	18,750	-	18,750	
4.1.1.8	Cultural Events in Colaboration	1,250	840	410	
	<b>Advocacy activities</b>	<b>30,000</b>	-	<b>30,000</b>	
4.1.1.9	District Level Workshop	-	-	-	
4.1.1.10	National Level Workshop ( Dhaka)	-	-	-	
4.1.1.11	Fact findings, press conference, dialogue with policy makers, submission of	30,000		30,000	
4.2	<b>Human Resources -4</b>	<b>2,553,031</b>	<b>2,207,378</b>	<b>345,653</b>	
	Administrative Staff (4)	300,000	212,950	87,050	
	Programme Staff (4)	2,253,031	1,994,428	258,603	
4.3	<b>Coordination/Administration -4</b>	<b>5,326,250</b>	<b>2,684,109</b>	<b>2,642,141</b>	
	<b>Monitoring</b>	<b>1,201,250</b>	<b>245,962</b>	<b>955,288</b>	
4.3.1	Monthly Meeting	787,500	67,952	719,548	
4.3.2	Divisional Meeting	42,750	10,416	32,334	
4.3.3	Divisional Training Cell Meeting	11,000	-	11,000	
4.3.4	Annual Conference/Staff Council	146,250	77,743	68,507	
4.3.5	Divisional Conference	123,750	40,649	83,101	
4.3.6	Field Visit by Representative & Others	90,000	49,202	40,798	
	<b>Program Support Cost</b>	<b>2,640,000</b>	<b>1,474,257</b>	<b>1,165,743</b>	
4.3.7	Office Accomodation	360,000	304,182	55,818	
4.3.8	Electricity Gas Water	375,000	189,547	185,453	
4.3.9	Hospitality	37,500	22,172	15,328	
4.3.10	Repairs and Maintenance -Vehicles	112,500	63,982	48,518	
4.3.11	Papers and Pariodicals	75,000	27,527	47,473	
4.3.12	Postage and Telephone	75,000	18,740	56,260	
4.3.13	Printing and Stationeries	75,000	53,841	21,159	
4.3.14	Office Maintenance	300,000	146,173	153,827	
4.3.15	Repairs of Training Centre - Chandina	120,000	43,504	76,496	
4.3.16	TA DA and Conveyance- Programme	660,000	342,879	317,121	
4.3.17	TA DA and Conveyance- H.O	150,000	135,345	14,655	
4.3.18	Petroleum , Oil, Lubricant	300,000	126,365	173,635	

SL No.	Head of Expenditure	Approved Budget	Actually Spent	Budget Variance	Reason for Variance
	<b>Head Office Support Cost</b>	<b>1,485,000</b>	<b>963,890</b>	<b>521,110</b>	
4.3.19	Office Accomodation	540,000	375,821	164,179	
4.3.20	Electricity Gas Water	135,000	81,415	53,585	
4.3.21	Hospitality	60,000	35,148	24,852	
4.3.22	Repairs and Maintenance -Vehicles	210,000	126,303	83,697	
4.3.23	Papers and Pariodicals	15,000	10,669	4,331	
4.3.24	Postage and Telephone	150,000	95,768	54,232	
4.3.25	Printing and Stationeries	75,000	58,276	16,724	
4.3.26	Repairs and Maintenance -Office	300,000	180,490	119,510	
<b>4.4</b>	<b>Procurement -4</b>	<b>91,250</b>	<b>23,399</b>	<b>67,851</b>	
4.4.1	Office Equipments	25,000	23,399	1,601	
4.4.2	Photocopier	-	-	-	
4.4.3	Printer (Computer)	18,750		18,750	
4.4.4	Scanner	5,000	-	5,000	
4.4.5	Furniture	12,500		12,500	
4.4.6	By-Cycle	30,000	-	30,000	
<b>4.5</b>	<b>Constraction Cost -4</b>		-	-	
<b>4.6</b>	<b>Evaluation -4</b>			-	
	<b>Grand Total (1+2+3+4)</b>	<b>95,831,761</b>	<b>66,906,050</b>	<b>28,925,711</b>	

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

Implemented by: Nijera Kori

Project Number: 11.0014/005 and 11.0014/007

Funded by: ICCO Cooperation

Details Budget variance

For the period from April 01 to December 31, 2017

Sl.	Head of the Expenditure	Budgeted Amount (BDT)	Actual Expenditure (BDT)	Variance		Explanation of Variances (As per total)
				BDT	%	
	<b>Training to local landless groups (saamity) on campaigning, negotiation and their rights to khasland</b>					
	Training on Khasland Distribution Law Policy and Procedure	107,500	102,650	4,850	5	The Budget for the year April 2017 to March 2018 but the Expenditure for 9 months from April to December 2017. So, balance remaining which planned for last quarter of the project -January to March 2018.
	Training on Land Use Policy and Water Bodies Law and Right to Information Act	107,500	102,511	4,989	5	
	Training on Khasland distribution policy and procedure and its applicatoin	107,500	102,703	4,797	4	
	Training on Advocacy-Lobby Method, Technic and Different Tools and how it Used More Effectively	107,500	102,013	5,487	5	
	<b>Sub Total</b>	<b>430,000</b>	<b>409,877</b>	<b>20,123</b>	<b>5</b>	
	<b>Pathway-1: Lobby and Advocacy</b>					
	Regular Meeting with Different Landless Groups, Village and Union Committee or Fedaration	-				No cost activities
	Landless Convention (Big Gathering) at Village -28, Union- 6, Upazila -1 and Area - 1	72,000	71,955	45	0	
	Submission of demand and recommendation with Mass Signature to Local Land and Water Authorities cc to Relevant Ministry and Departments and press conference	20,000	-	20,000	100	Budgeted for next quarter 2018
	Cultural Long March on Land, Water, Agriculture Rights and Violence against Women	20,000	-	20,000	100	Do
	Introductory Meeting with ALRD and BELA on this Programme	5,000	-	5,000	100	
	<b>Organise National level Sharing meeting</b>					
	Workshops with community to identify issue, policy gap and formulate recomondation	130,000	88,063	41,937	32	

	Budgeted	Actual	Variance		Explanation of Variances
Round Table Dialogue on Land and Water Right and Women at National Level Jointly Organised by NK, ALRD and BELA	200,000	-	200,000	100	Do
Organised Sharing Meeting with Khasland distribution committee along with likeminded organisation (ALRD and local organisation and relevant Government Official including at least one from Dhaka	60,000	-	60,000	100	Do
Seminar on World Rural Women Agricultural Day Focusing on Recognition of Women as Agricultural Farmers at National Level jointly Organized by NK, ALRD and BELA	200,000	208,870	(8,870)	(4)	
Research Existing Cropping System and exclusion process	400,000	500,000	(100,000)	(25)	ICCO approval dated on October 04, 2017
Dialogue on Existing Cropping Pattern and Control System and need to Formulation Cropping Law and Policy at National Level Jointly Organised by NK, ALRD and BELA	200,000	-	200,000	100	Budgeted for next quarter 2018
<b>Engage Media in Creating Awareness and Dissemination Challenges Land, Water, Agriculture Rights, Wage Discrimination and Need Training on Land use and Government Policy and Share Cropping Law and Policy to Local and National Level Audience</b>					
Media visit at field level	50,000	-	50,000	100	Do
Round Table on khasland and water, Media with Landless Members at National Level Jointly Organised by NK, ALRD and BELA	150,000	-	150,000	100	Do
Fact Finding Visit on status of Khas Land distribution	60,000	-	60,000	100	
Celebration of Kachmati & Joynal Shaheed Dibosh	30,000	9,995	20,005	67	
Legal Aid Support	72,000	10,080	61,920	86	
Quarterly SPCC working group meeting	45,000	-	45,000	100	
Workshop-demand based	40,000	-	40,000	100	
<b>Sub Total</b>	<b>1,754,000</b>	<b>888,963</b>	<b>865,037</b>	<b>49</b>	
<b>Travel</b>					
TA/ DA and Conveyance (conveyance for female staffs, travel expenses for male staffs and travel cost for staff representative visit)	336,000	188,209	147,791	44	
<b>Sub Total</b>	<b>336,000</b>	<b>188,209</b>	<b>147,791</b>	<b>44</b>	





	Budgeted	Actual	Variance	Explanation of Variances
<b>Human Resources</b>				
Coordination, Monitoring and Finance	725,640	523,810	201,830	28
Programme Staffs	826,519	587,931	238,588	29
<b>Sub Total</b>	<b>1,552,159</b>	<b>1,111,741</b>	<b>440,418</b>	<b>28</b>
<b>Office Running Cost:</b>				
<b>Field Office - Shagata and Pirgonj, Gaibandha</b>				
Electricity, Gas and Water	38,400	15,542	22,858	60
Hospitality	3,360	2,900	460	14
Repairs and Maintenance (vehicles)	7,200	4,041	3,159	44
Papers and Periodicals	5,760	4,215	1,545	27
Postage and Telephone	9,600	775	8,825	92
Printing and Stationery	9,600	6,330	3,270	34
Repairs and Maintenance (Office)	24,000	21,705	2,295	10
<b>Sub Total</b>	<b>97,920</b>	<b>55,508</b>	<b>42,412</b>	<b>43</b>
<b>Central Office - Dhaka</b>				
Office Rent	120,000	90,000	30,000	25
Electricity, Gas and Water	30,000	22,508	7,492	25
Postage and Telephone	24,000	9,516	14,484	60
Printing and Stationery	6,000	3,794	2,206	37
Repairs and Maintenance (Office)	6,000	5,082	918	15
<b>Sub Total</b>	<b>186,000</b>	<b>130,900</b>	<b>55,100</b>	<b>30</b>
<b>Other Services: Financial Services</b>				
Audit Fee	40,000	-	40,000	100
Bank Charge	12,000	5,266	6,734	56
<b>Sub Total</b>	<b>52,000</b>	<b>5,266</b>	<b>46,734</b>	<b>90</b>
<b>Administrative costs/Over head</b>				
Administrative costs/Over head (4% of total expenditure)	176,323	111,619	64,704	37
<b>Sub Total</b>	<b>176,323</b>	<b>111,619</b>	<b>64,704</b>	<b>37</b>
<b>Total</b>	<b>4,584,402</b>	<b>2,902,083</b>	<b>1,682,319</b>	<b>37</b>