

AUDITOR'S REPORT

On The

FINANCIAL STATEMENTS

OF

Barguna Nari Jagaran Karmosuchi (JAGO NARI)
Barguna.

Consolidated Statement of Financial Position

FOR THE YEAR ENDED 30TH JUNE, 2017

HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS
ROSE MERY, PLOT # 06, ROAD # 01,
BLOCK # B, SECTION # 06, MIRPUR,
DHAKA-1216, BANGLADESH.
CELL PHONE: 01711-988264
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AUDITORS' REPORT

We have audited the annexed Financial Statements of **Barguna Nari Jagaran Karmosuchi (JAGO NARI)** for the period from 1st July 2016 to 30th June, 2017 with books, vouchers, registers and other relevant papers and documents as maintained and produced to us at the time of our audit.

The Preparation of these Financial Statements is the responsibility of the organization Management. On the other hand, our responsibility is to express an independent opinion on the Financial Statements based on our audit.

We conducted our audit of the Financial Statements in accordance with Bangladesh Standard on Auditing (BSA) and Terms of the appointment. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. Our audit includes examining on test basis, evidence supporting the amounts and disclosures in the Financial Statements. Our audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall Financial Statements presentation. We believe that our audit provides a reasonable basis for our opinion.

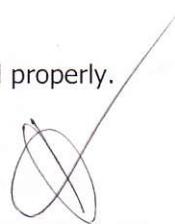
Except the effect of our report to the Chief Executive of **Barguna Nari Jagaran Karmosuchi (JAGO NARI)**

we report as under:

- i) We have obtained all the information and explanations which we required for the purpose of our audit and to the best of our knowledge and belief these are adequate and satisfactory;
- ii) In our opinion, the annexed Financial Statements have been drawn up in accordance with the Generally Accepted Accounting Principles;
- iii) The Financial Statements which are in agreement with the books of account exhibit a true and fair view of the State of Affairs of the organization as at 30th June, 2017 and the result of its activities for the period ended on that date according to the best of our information and explanations given to us and as shown by the books of account of the organization; and
- iv) In our opinion, books of account of the organization have been maintained properly.

Dated: Dhaka
17th August, 2017




Md. Hafiz Ahmed, FCA
Principal
HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS

Barguna Nari Jagaran Karmosuchi (JAGO NARI)

Consolidated Balance Sheet

As at June 30, 2017

| PARTICULARS | NOTE | AMOUNT IN TAKA | |
|------------------------------|------|---------------------|---------------------|
| | | 2017 | 2016 |
| PROPERTY & ASSETS | | 3,258,563.40 | 3,662,091.40 |
| Fixed Assets - At cost | 4 | 1,239,067.40 | 1,642,595.40 |
| Education Materials | 5 | 2,019,496.00 | 2,019,496.00 |
| Current Assets | | 220,222.78 | 3,014,578.00 |
| Revolving Loan Fund | 6 | 160,000.00 | 2,832,952.00 |
| Advance | 7 | (66,020.00) | 9,880.00 |
| Cash and Bank balances | 8 | 126,242.78 | 171,746.00 |
| TOTAL | | 3,478,786.18 | 6,676,669.40 |
| Fund and Liabilities | | | |
| Fund Account | 9 | 2,494,458.19 | 5,950,392.40 |
| Loan Account | 10 | 753,082.99 | 430,055.00 |
| Group Savings | 11 | 231,245.00 | 296,222.00 |
| TOTAL | | 3,478,786.18 | 6,676,669.40 |


Accountant
Jago-Nari


Chief Executive
Jago-Nari

The accompanying notes form an integral part of the financial statements.

Signed in terms of our separate report of even date annexed.

Dated: August 17, 2017
Dhaka




HAFIZ AHMED & CO.
Chartered Accountants

Barguna Nari Jagaran Karmosuchi (JAGO NARI)
Income and Expenditure Account
For the year ended June 30, 2017

| PARTICULARS | NOTE | AMOUNT IN TAKA | |
|--|------|-----------------------|----------------------|
| | | 2017 | 2016 |
| INCOME (A): | | 10,960,658.69 | 29,312,285.70 |
| Fund received | 12 | 7,503,075.00 | 24,245,600.82 |
| Co-ordination from WHRAP Project | | - | 31,192.00 |
| Sell for Food, Hall Room, Accommodation | | 3,304,623.00 | 4,727,930.00 |
| Service charge from Customers | | 50,572.00 | 230,620.00 |
| Admission fee | | 32,500.00 | - |
| Loan Interest Realized | | 396.00 | - |
| Others income (Loan format) | | 170.00 | - |
| Local Income (Partial Office Rent, Service Charge) | | 66,110.00 | 75,579.00 |
| Bank Interest | | 3,212.69 | 1,363.88 |
| TOTAL | | 10,960,658.69 | 29,312,285.70 |
| EXPENDITURE (B): | | 14,416,592.90 | 29,724,129.30 |
| Staff salary and benefits | | 3,855,435.00 | 6,984,891.00 |
| Coordination cost | | - | - |
| Office operational expenses | 13 | 2,708,445.42 | 4,309,899.50 |
| Travel | 14 | 209,319.00 | 365,706.00 |
| Programme cost | 15 | 4,457,815.00 | 6,277,255.00 |
| Grant transferred to Project | | 2,428,509.68 | 11,359,450.00 |
| Depreciation | | 429,527.80 | 426,927.80 |
| Unspent Fund refund | | 104,269.00 | - |
| Contribution | | 223,272.00 | - |
| Exces Income over Expenditure (C = A-B) | | (3,455,934.21) | (411,843.60) |
| TOTAL | | 10,960,658.69 | 29,312,285.70 |


Accountant
Jago-Nari

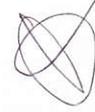

Chief Executive
Jago-Nari

The accompanying notes form an integral part of the financial statements.

Signed in terms of our separate report of even date annexed.

Dated: August 17, 2017
Dhaka




HAFIZ AHMED & CO.
Chartered Accountants

Barguna Nari Jagaran Karmosuchi (JAGO NARI)**Barguna****Consolidated Receipts and Payments Account****For the year ended June 30, 2017**

| <u>PARTICULARS</u> | NOTE | AMOUNT IN TAKA | |
|--|-------------|-----------------------|----------------------|
| | | 2017 | 2016 |
| A. <u>OPENING BALANCE:</u> | | 171,744.82 | 538,974.03 |
| Cash-in-Hand | | 807.00 | 2,052.00 |
| Cash at Banks | | 170,937.82 | 536,922.03 |
| B. <u>RECEIPTS:</u> | | 15,292,086.68 | 33,550,375.70 |
| Fund received | | 7,503,075.00 | 24,245,600.82 |
| Co-ordination from WHRAP Project | | - | 31,192.00 |
| Sell for Furniture & Paper | | - | - |
| Sell for Food, Hall Room, Accommodation | | 3,304,623.00 | 4,727,930.00 |
| Loan Recover from Beneficiaries | | 2,832,952.00 | 4,000,720.00 |
| Savings collection from Beneficiaries | | 231,245.00 | 203,750.00 |
| Service charge from Beneficiaries | | 50,572.00 | 230,620.00 |
| Local Income (Partial Office Rent, Service Charge) | | 66,110.00 | 75,579.00 |
| Admission Fee | | 32,500.00 | - |
| Bank Interest | | 3,212.69 | 1,363.88 |
| Other Income (Loan format) | | 170.00 | - |
| Principal Loan Realized | | 2,604.00 | - |
| Loan Interest Realized | | 396.00 | - |
| Advance Recovery/ adjustment | | 193,900.00 | 33,620.00 |
| Loan from CE & General A/C | | 1,070,726.99 | - |
| C. TOTAL (A+B) | Tk. | 15,463,831.50 | 34,089,349.73 |
| D. <u>PAYMENTS:</u> | | 15,337,590.10 | 33,917,604.00 |
| Staff salary and benefits | | 3,855,435.00 | 6,984,891.00 |
| Coordination cost | | - | 31,192.00 |
| Capital expenses | | 26,000.00 | 144,000.00 |
| Office operational expenses | | 2,708,445.42 | 4,309,899.50 |
| Travel | | 209,319.00 | 365,706.00 |
| Education Materials and Supplies | | - | - |
| Operating cost | | - | - |
| Programme cost | | 4,457,815.00 | 6,277,255.00 |
| Loan disbursment | | 160,000.00 | 3,909,000.00 |
| Savings refunded | | 296,222.00 | 526,090.00 |
| Refund Unspent fund | | 104,269.00 | - |
| Loan refunded | | 750,303.00 | 120.00 |
| Advance | | 118,000.00 | 10,000.00 |
| Contribution | | 223,272.00 | - |
| Grant transferred to project | | 2,428,509.68 | 11,359,450.50 |



| | | | |
|-------------------------|-----|----------------------|----------------------|
| E. CLOSING BALANCE: | | 126,241.43 | 171,745.73 |
| Cash-in-hand/Petty Cash | | 50,003.00 | 807 |
| Cash at Banks | | 76,238.43 | 170938.73 |
| F. TOTAL (D+E) | Tk. | <u>15,463,831.53</u> | <u>34,089,349.73</u> |


Accountant
Jago-Nari


Chief Executive
Jago-Nari

The accompanying notes form an integral part of the financial statements.

Signed in terms of our separate report of even date annexed.

Dated: August 17, 2017
Dhaka




HAFIZ AHMED & CO.
Chartered Accountants

Barguna Nari Jagaran Karmosuchi (JAGO NARI)

Barguna

Notes to the Accounts

FOR THE YEAR ENDED JUNE 30, 2017.

1. **BACKGROUND:**

Jago Nari is a Non-Governmental Organization based in Barguna and is registered with the NGO Affairs Bureau under the Foreign Donations (Voluntary Activities) Regulation Ordinance, 1978. It has started its activities in 1998 with its own resource with a view to help the poor people in Barguna.

2. **BASIS OF PREPARATION OF STATEMENTS:**

A. **BASIS OF ACCOUNTING:**

The Financial Statements have been prepared under Historical Cost Convention following Accrual basis of accounting except Service Charge.

B. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Currencies:

All of organization's assets, liabilities, Capital fund, income and expenditures are expressed in terms of Bangladeshi Taka currency.

C. **Revenue Recognition**

JAGO NARI collection of service Charges from beneficiaries and sale of loan forms & passbooks are recognized as income in the Financial Statements only when the service charges and sales are actually received.

3. **FIXED ASSETS AND DEPRECIATION:**

Fixed assets are shown at cost less depreciation. Depreciation has been charged on fixed assets on reducing balance method at the rates determined on the basis of effective life of the assets.



4.00 Fixed Assets : Tk. 1,239,067.60

Balance as on July 1, 2016
 Add: Purchased during the year
 Less: Depreciation Charged During the year
 Balance as on June 30, 2017

| AMOUNT | |
|---------------------|---------------------|
| 2017 | 2016 |
| 1,642,595.40 | 1,925,523.20 |
| 26,000.00 | 144,000.00 |
| 1,668,595.40 | 2,069,523.20 |
| 429,527.80 | 426,927.80 |
| 1,239,067.60 | 1,642,595.40 |

5.00 Education Materials: Tk. 2,019,496.00

Balance as on July 1, 2016
 Add: Purchased during the year
 Balance as on June 30, 2017

| | |
|---------------------|---------------------|
| 2,019,496.00 | 2,019,496.00 |
| - | - |
| 2,019,496.00 | 2,019,496.00 |

6.00 Revolving Loan Fund: Tk. 160,000.00

Balance as on July 1, 2016
 Add: Disbursed during the year
 Less: Recovered during the year
 Balance as on June 30, 2017

| | |
|---------------------|---------------------|
| 2,832,952.00 | 2,924,672.00 |
| 160,000.00 | 3,909,000.00 |
| 2,992,952.00 | 6,833,672.00 |
| 2,832,952.00 | 4,000,720.00 |
| 160,000.00 | 2,832,952.00 |

7.00 Advance/ Security Money: Tk. (66,020.00)

Balance as on July 1, 2016
 Add: Paid during the year
 Less: Adjust during the year
 Balance as on June 30, 2017

| | |
|--------------------|------------------|
| 9,880.00 | 33,500.00 |
| 118,000.00 | 10,000.00 |
| 127,880.00 | 43,500.00 |
| 193,900.00 | 33,620.00 |
| (66,020.00) | 9,880.00 |

8.00 Cash and Bank Balances: Tk. 1,26,242.78**8.01 Cash in hand: Tk. 50,004.86**

Mother
 General
 PRP project
 Microcredit project
 Mahasen -DFID
 Mahasen-ECHO
 WHRAP Project
 ERM
 OHCB Project
 ECDSP - B
 REE-CALL
 BB-Project
 VGD-Project
 FK-Feasibility Study
Total:

50,000

4.86

50,004.86

-
 -
 -
 -
 -
 -
 -
 -
 -
 -
 -
 494.00
 305.00
 8.00

807.00

8.02 Cash at Banks: Tk. 76,237.92**Mother Account:**

Pubali Bank Ltd, Barguna Branch, Barguna (SB #
1873101090297) 97.82 -

General

Pubali Bank Ltd, Barguna Branch, Barguna (SB #
1873101090297) 316.00 298.00

FK-Feasibility Study

1,206

WSP-Project

36,509

PRP Project

Pubali Bank Ltd, Barguna Branch, Barguna (SB #
1873101089219) -

Microcredit

Pubali Bank Ltd, Barguna Branch, Barguna (SB #
1873101053334) 30,193 -

Mahasen -DFID

Pubali Bank Ltd, Barguna Branch, Barguna (STD #
1873102000804) -

Mahasen - ECHO

Pubali Bank Ltd, Barguna Branch, Barguna (SB #
1873102000819) -

WHRAP Project

Sonali Bank Ltd, Barguna Branch, Barguna (A/C #
200023437) 1,895 4,374.00

MCPSH Project

Pubali Bank Ltd, Barguna Branch, Barguna (STD #
1873102000993) 1.00

OHCBS Project

Pubali Bank Ltd, Barguna Branch, Barguna (STD #
1873102000537) 964 -

ECDSP - B

Janata Bank Ltd., Barguna Branch, Barguna (STD # 58) -

REE - CALL

Pubali Bank Ltd, Barguna Branch, Barguna (STD #
1873102000479) 3,022 117,965.00

BB-Project

FSI Bank Ltd, Barguna Branch, Barguna (STD # 135) 47,298.00

VGD-Project

Sonali Bank Ltd, Barguna Branch, Barguna (A/C #
100412079) 2,035 1,003.00

76,237.92**170,939.00****Total Cash And Bank Balance****126,242.78****171,746.00**

Cash-in-hand has been confirmed with Cash Custody Certificate obtained from the management. Cash at Banks have been confirmed with bank statements after necessary reconciliation.



9.00 Fund Account: Tk. (210,065.31)

| | | |
|---|---------------------|---------------------|
| Balance as on July 1, 2016 | 5,950,392.40 | 6,393,428.00 |
| Add: Excess of Income over Expenditure for the year | (3,455,934.21) | (443,035.60) |
| | <u>2,494,458.19</u> | <u>5,950,392.40</u> |
| Less: Refunded unspent fund to Project | - | - |
| | <u>2,494,458.19</u> | <u>5,950,392.40</u> |
| Less: Fund transferred to Operational Account | - | - |
| | <u>2,494,458.19</u> | <u>5,950,392.40</u> |
| Less: Opening cash and bank balance | - | - |
| | <u>2,494,458.19</u> | <u>5,950,392.40</u> |
| Less: Fund transferred to different projects | - | - |
| | <u>2,494,458.19</u> | <u>5,950,392.40</u> |
| Add: Adjustment | - | - |
| Balance as on June 30, 2017 | <u>2,494,458.19</u> | <u>5,950,392.40</u> |

10.00 Loan Account: Tk. 559,748.99

| | | |
|---|---------------------|-------------------|
| Balance as on July 1, 2016 | 430,055.00 | 430,175.00 |
| Principle Loan Realized | 2,604.00 | - |
| Loan from ED | 1,070,726.99 | - |
| | <u>1,503,385.99</u> | <u>430,175.00</u> |
| Less: Refunded during the year | - | 120.00 |
| | <u>1,503,385.99</u> | <u>430,055.00</u> |
| Less: Loan refunded to General fund & ED | 423,900.00 | - |
| | <u>1,079,485.99</u> | <u>430,055.00</u> |
| Less: Loan refunded to FK Feasibility Study Project | 50,000.00 | - |
| | <u>1,029,485.99</u> | <u>430,055.00</u> |
| Less: Loan refunded to MCPSH Project | 276,403.00 | - |
| | <u>753,082.99</u> | <u>430,055.00</u> |

11.00 Group Savings: Tk. 231,245.00

| | | |
|--------------------------------|-------------------|-------------------|
| Balance as on July 1, 2016 | 296,222.00 | 618,562.00 |
| Add: Collected during the year | 231,245.00 | 203,750.00 |
| | <u>527,467.00</u> | <u>822,312.00</u> |
| Less: Refunded during the year | 296,222.00 | 526,090.00 |
| | <u>231,245.00</u> | <u>296,222.00</u> |

12.00 Fund received: Tk. 7,503,075.00

| | | |
|----------------------------------|---------------------|---------------|
| CLEAN (Khulna) | 21,183 | |
| Women Affairs Department | 543,825 | #REF! |
| FK- Norway | 195,216 | 474,592.00 |
| Practical Action-Bangladesh | 890,961 | 170,660.00 |
| Sangkalpo Trust | 141,500 | - |
| ASD & Contribution | 13,702 | 148,500.00 |
| CFLI-Canada & Local Contribution | 3,817,474 | 20,370,496.00 |
| Oxfam / | 1,872,214 | 554,073.00 |
| PRAN | 7,000 | 2,527,279.82 |
| | <u>7,503,075.00</u> | <u>#REF!</u> |



13.00 Office operational expenses: Tk. 27,08,445.42

| | | |
|--|---------------------|---------------------|
| Recruitment | - | 18,350.00 |
| Office Rent | 1,003,070 | 1,054,970.00 |
| Utilities/ Maintenance | 55,710.00 | 461,875.00 |
| Mobile Phone Bill /Communication | 43,789.00 | 80,048.00 |
| E-mail/Webside/ courier/ postage | 8,596.00 | 6,309.00 |
| Equipment | 8,262.00 | - |
| Revenew stamp | - | - |
| Printing and stationery | 54,959.00 | 133,704.00 |
| News Paper bill | 1,520.00 | 3,190.00 |
| Bank charge | 10,589.42 | 10,500.50 |
| Computer maintenance cost | 25,739.00 | 72,207.00 |
| Fuel and maintenance cost of Generator | 27,830.00 | 27,477.00 |
| Fuel, repair and maintenance (Micro, Motorcycle and Bicycle) | 136,346.00 | 204,770.00 |
| Office operation cost (Kitchen supplies/ refreshment) | 1,036,769.00 | 1,876,250.00 |
| Electricity bill | 147,298.00 | 202,444.00 |
| Water/Gas bill/Dish bill | 37,668.00 | 30,348.00 |
| VAT & Tax | 300.00 | 117,457.00 |
| Audit Fee | 15,000.00 | 10,000.00 |
| Miscellaneous | - | - |
| Video Documentary | 95,000.00 | - |
| | 2,708,445.42 | 4,309,899.50 |

14.00 Travel: Tk. 209,319.00

| | | |
|----------------|-------------------|-------------------|
| Transportation | 181,284.00 | 365,706.00 |
| Accommodation | - | - |
| Per diem | 28,035.00 | - |
| | 209,319.00 | 365,706.00 |

15.00 Programing cost: Tk. 4,457,815.00

| | | |
|--|--------------|------------|
| District Committee meeting | - | - |
| Day observation | 18,401.00 | 4,140.00 |
| Campaign Program | 70,133.00 | 2,000.00 |
| Partner meeting-I(Nepal) | 137,617.00 | - |
| Partner meeting-II (Bangladesh) | 32,310.00 | - |
| Fair/ Education Mela | - | 152,500.00 |
| Meeting | 2,529.00 | 31,786.00 |
| International day observation (Different issues based) | 39,651.00 | 2,500.00 |
| Participatory Review & Reflection Process. | - | 9,900.00 |
| Other expenses Partner meeting (i) | 90,770.00 | - |
| Emergency Response(ROANU) | 1,995,595.00 | - |
| Linkage meeting of UP | 3,000.00 | - |
| Workshop | - | 24,339.00 |
| Regional Coordination meeting | 13,775.00 | - |
| Budget Discussion | - | - |
| Organize Seminer at district level | 33,124.00 | - |
| Training,Seminar and Workshop | 5,762.00 | - |
| Monthly Coordinationmeeting at partners level | 5,889.00 | - |



Asset transfer to targeted Beneficiaries :

| | | |
|---|------------|--------------|
| Elderly and Disable BHHs Stipend | - | 2,408,000.00 |
| Khash Land process | - | 96,000.00 |
| Plantation for earth work protection and enviroment | - | 223,425.00 |
| Latrine | - | 209,000.00 |
| Additional support to inetial Beneficiaries | - | 104,400.00 |
| Vocational training on alternative IGA | - | 710,936.00 |
| Hand tube-well | - | 372,980.00 |
| Training & Linkage meeting with UP leve | - | 35,972.00 |
| ICE and BCC materials development | - | 9,861.00 |
| Linkage Financial Literacy Training | - | 38,083.00 |
| Report Publish in news media | - | 17,436.00 |
| Organise Seminer at District level | - | 50,077.00 |
| CMS cost | - | 7,165.00 |
| Nutrition Component : | - | - |
| Traveling Cost | - | 169,145.00 |
| Admin cost | - | 12,442.00 |
| Monthly meeting with CPKs | - | 112,321.00 |
| Union Parishad members half day training 1 time | - | 4,614.00 |
| Adolescent girls half day training 1 time | - | 97,606.00 |
| Change Monitoring Systems | - | 8,190.00 |
| Supplementary Support for HHRP | - | 127,000.00 |
| MCPSH Project: | - | - |
| Selection of volunteer and Orientation | 460,017.00 | 286,200.00 |
| Awarness Session | 325,000.00 | 258,350.00 |
| Dialouge & Consultation meeting | 152,350.00 | 100,875.00 |
| Lobby meeting With BTRC and Telecommunication | 27,030.00 | 32,302.00 |
| Use face book and Preparation of Short film | - | 52,925.00 |
| Live talk show and broadcast on National TV. | 470,005 | |
| Meeting with media actors. | 386,556 | |
| 2 times meeting with media actors. | - | 49,600.00 |
| UP Election Manifesto | - | 200,000.00 |
| OHCb Project : | - | - |
| Organize workshop at District level on declaring local DM act | - | 34,912.00 |
| Orientation to DM act and SOD to committee at Union/Upazilla/District level in coordination with other actors | - | 15,050.00 |
| NDPD observation with local govt.at individual level | - | 19,987.00 |
| IDDR observation with local Govt. at regional level | - | 19,950.00 |
| Two batch training on Logistic & Finance | - | 16,810.00 |
| Update database on local traders | - | 1,605.00 |
| One batch training for Women emergency response team on HAP people in Aid. | - | 39,313.00 |
| Prepare framework agreement with local service provider. | - | 10,045.00 |
| Organize at least 2 meeting annually with Womens club | - | 2,573.00 |
| Training on Local Media actors to brings | - | 28,996.00 |
| Contingency plan update for Oxfam and partner level | - | 35,924.00 |
| Learing visit for Oxfam/partner staff in country | - | 15,000.00 |



| | | |
|---|---------------------|---------------------|
| Simulation session at partner level with support from Oxfam | - | 15,020.00 |
| WSP Project : | | |
| Project inception workshop with the working Upazillas | 21,862.00 | - |
| Conducting workshop/ Consultative meeting | 53,550.00 | - |
| Conducting KAP baseline survey through conducting 78 FGD & 36 KII | 97,310.00 | - |
| Orientation for caretakers, Plumbers and tube well mechanics | 15,579.00 | - |
| | <u>4,457,815.00</u> | <u>6,277,255.00</u> |



Barguna Nari Jagaran Karmosuchi (JAGO NARI)
Project wise Income and Expenditure Account

For the year ended June 30, 2017

| Particulars | Mother | General | Microcredit | WHRAP Project | OHCB Project | RE-E-CALL | Babu Barta Project | VGD Program | MCPFSH Project | FK-Feasibility Study | ECDSP-B: | Mahasen DFID | Mahasen ECHO | WSP-Project | TOTAL |
|---|------------------|------------------|---------------|----------------|----------------|------------------|--------------------|----------------|------------------|----------------------|----------|--------------|--------------|----------------|----------------------|
| INCOME: | | | | | | | | | | | | | | | |
| Fund Receipts | | | | | | | | | | | | | | | |
| CLEAN (Khulna) | - | 21,183 | - | - | - | - | - | - | - | - | - | - | - | - | 21,183.00 |
| Women Affairs Department | - | 15,000 | - | - | - | - | - | 528,825 | - | - | - | - | - | - | 543,825.00 |
| FK- Norway | 97,608 | - | - | - | - | - | - | - | - | 97,608 | - | - | - | - | 195,216.00 |
| Practical Action-Bangladesh | - | - | - | - | - | - | - | - | - | - | - | - | - | 890,961 | 890,961.00 |
| Sangkalpo Trust | - | - | - | 141,500 | - | - | - | - | - | - | - | - | - | - | 141,500.00 |
| ASD & Contribution | - | - | - | - | - | - | 13,702 | - | - | - | - | - | - | - | 13,702.00 |
| CFLI-Canada & Local Contribution | 1,803,952 | - | - | - | - | - | - | - | 2,013,522 | - | - | - | - | - | 3,817,474.00 |
| Oxfam / | 520,450 | 58,865 | - | - | 218,041 | 1,074,858 | - | - | - | - | - | - | - | - | 1,872,214.00 |
| IRAN | 7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,000.00 |
| Income | | | | | | | | | | | | | | | |
| Sell for Furniture & Paper | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sell for Food, Hall Room, | - | 3,304,623 | - | - | - | - | - | - | - | - | - | - | - | - | 3,304,623.00 |
| Accommodation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 50,572.00 |
| Service charge from Customers | - | 50,572 | - | - | - | - | - | - | - | - | - | - | - | - | 50,572.00 |
| Savings collection/ Realized from Beneficiaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Admission fee | - | - | 32,500 | - | - | - | - | - | - | - | - | - | - | - | 32,500.00 |
| Principle Loan Realized | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Loan Interest Realized | - | - | 396 | - | - | - | - | - | - | - | - | - | - | - | 396.00 |
| Loan Recover from Beneficiaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Others income (Loan format) | - | - | 170 | - | - | - | - | - | - | - | - | - | - | - | 170.00 |
| Principal Loan outstanding amount | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Loan interest receivable outstanding amount. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Local Income (Partial Office Rent,Salaries, Coordination cost Service Charge) | - | 66,110 | - | - | - | - | - | - | - | - | - | - | - | - | 66,110.00 |
| Bank Interest | - | - | - | - | 17 | 1,253 | 125 | - | - | - | - | - | - | 1,809 | 3,212.69 |
| Advance adjustment/ Loan Refund (MCPFSH) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 2,429,010 | 3,516,353 | 33,066 | 141,500 | 218,058 | 1,076,111 | 13,827 | 528,825 | 2,013,522 | 97,617 | - | - | - | 892,770 | 10,960,658.69 |
| EXPENDITURE: | | | | | | | | | | | | | | | |
| Staff Salary & Benefits: | | | | | | | | | | | | | | | |
| Salary | - | 986,466 | 520,400 | 124,179 | - | 786,309 | 36,352 | 747,630 | 252,000 | - | - | - | - | 402,099 | 3,855,435.00 |
| Coordination cost | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Office operational expenses: | | | | | | | | | | | | | | | |
| Recruitment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Office Rent | - | 705,950 | - | - | 189,152 | 49,268 | 7,700 | 28,000 | - | - | - | - | - | - | 1,003,070.00 |
| Utilities/ Maintenance | - | 1,604 | - | - | 27,000 | - | 1,650 | - | - | - | - | - | - | 25,456 | 55,710.00 |
| Mobile Phone Bill/Communication | - | 2,140 | - | 900 | - | 15,864 | 385 | - | 8,000 | - | - | - | - | 16,500 | 43,789.00 |
| E-mail/Website/ courier/ postage | - | 8,416 | - | 90 | - | 90 | - | - | - | - | - | - | - | - | 8,596.00 |
| Equipment | - | 8,262 | - | - | - | - | - | - | - | - | - | - | - | - | 8,262.00 |
| Renew stamp | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Printing and stationery | - | 11,418 | 6,322 | - | 11,830 | - | 4,210 | 13,227 | 7,952 | - | - | - | - | - | 54,959.00 |
| News Paper bill | - | 1,320 | - | - | - | - | - | - | - | - | - | - | - | - | 1,320.00 |
| Bank charge | 403 | 1,928 | - | 1,300 | 942 | 3,684 | 126 | - | 11 | 11 | - | - | - | 2,186 | 10,589.42 |



| | | | | | | | | | | | |
|--|---|-----------|---|-----------|---|---|-------|---|---------|--------|--------------|
| Computer maintenance cost | - | 950 | - | - | - | - | - | - | - | 15,000 | 25,739.00 |
| Fuel and maintenance cost of Generator | - | 27,830 | - | - | - | - | - | - | - | - | 27,830.00 |
| Fuel, repair and maintenance (Micro, refreshment) | - | 1,036,769 | - | - | - | - | - | - | - | - | 1,036,769.00 |
| Electricity bill | - | 129,058 | - | - | - | - | - | - | - | - | 147,298.00 |
| Water/Gas bill/Dish bill | - | 37,668 | - | - | - | - | - | - | - | - | 37,668.00 |
| VAT & Tax | - | 300 | - | - | - | - | - | - | - | - | 300.00 |
| Audit Fee | - | 15,000 | - | - | - | - | - | - | - | - | 15,000.00 |
| Banner | - | - | - | - | - | - | - | - | - | - | - |
| Vedio Documentary | - | 95,000 | - | - | - | - | - | - | - | - | 95,000.00 |
| Travel: | - | - | - | - | - | - | - | - | - | - | - |
| Transportation | - | 47,025 | - | 15,010 | - | - | - | - | 17,104 | 59,900 | 181,284.00 |
| Accommodation | - | - | - | - | - | - | - | - | - | - | - |
| Per diem | - | 13,000 | - | - | - | - | - | - | - | 15,035 | 28,035.00 |
| Centre operation: | - | - | - | - | - | - | - | - | - | - | - |
| Education materials and supplies (parenting, SBK, Pre-school) | - | - | - | - | - | - | - | - | - | - | - |
| Operating costs: | - | - | - | - | - | - | - | - | - | - | - |
| Centre rent (Parenting, SBK, Pre-school) | - | - | - | - | - | - | - | - | - | - | - |
| Stationery, Supplies and Distribution | - | - | - | - | - | - | - | - | - | - | - |
| Programming costs: | - | - | - | - | - | - | - | - | - | - | - |
| District Committee meeting | - | - | - | - | - | - | - | - | - | - | - |
| Day observation | - | 15,901 | - | 2,500 | - | - | - | - | - | - | 18,401.00 |
| Campaign Program | - | - | - | - | - | - | - | - | - | 70,133 | 70,133.00 |
| Human chain (Nari nirjatoner birudhy) | - | - | - | - | - | - | - | - | - | - | - |
| Scholarship | - | - | - | - | - | - | - | - | - | - | - |
| Fair/ Education Mela | - | - | - | - | - | - | - | - | - | - | - |
| Meeting | - | - | - | - | - | - | 2,529 | - | - | - | 2,529.00 |
| International day observation (Different issues based) | - | - | - | - | - | - | - | - | - | 39,651 | 39,651.00 |
| Action plan monitoring | - | - | - | - | - | - | - | - | - | - | - |
| Partner meeting-I (Nepal) | - | - | - | - | - | - | - | - | 137,617 | - | 137,617.00 |
| Partner meeting-II (Bangladesh) | - | - | - | - | - | - | - | - | 32,310 | - | 32,310.00 |
| Other expenses Partner meeting (I) | - | - | - | - | - | - | - | - | 90,770 | - | 90,770.00 |
| Grassroots workshop with local govt for Tax | - | - | - | - | - | - | - | - | - | - | - |
| Parenting program | - | - | - | - | - | - | - | - | - | - | - |
| Roge-Yoge Information | - | - | - | - | - | - | - | - | - | - | - |
| Social Audit (Health and Education) | - | - | - | - | - | - | - | - | - | - | - |
| Budget Discussion | - | - | - | - | - | - | - | - | - | - | - |
| Baseline survey | - | - | - | - | - | - | - | - | - | - | - |
| MIS | - | - | - | - | - | - | - | - | - | - | - |
| Monthly Coordinatiommeeting at partners level | - | - | - | - | - | - | - | - | - | 5,889 | 5,889.00 |
| Linkage meeting of UP | - | - | - | - | - | - | - | - | - | 3,000 | 3,000.00 |
| Regional Coordination meeting | - | - | - | - | - | - | - | - | - | 13,775 | 13,775.00 |
| Organize Seminar at district level | - | - | - | - | - | - | - | - | - | 33,124 | 33,124.00 |
| Emergency Response(ROANU) | - | 58,865 | - | - | - | - | - | - | - | - | 1,995,595.00 |
| Training,Seminar and Workshop | - | 5,762 | - | 1,936,730 | - | - | - | - | - | - | 5,762.00 |
| Project inception workshop with the working Upazillas | - | - | - | - | - | - | - | - | - | 21,862 | 21,862.00 |
| Conducting workshop/ Consultative meeting | - | - | - | - | - | - | - | - | - | 53,550 | 53,550.00 |
| Conducting KAP baseline survey through conducting 78 FGD & 36 KI | - | - | - | - | - | - | - | - | - | 97,310 | 97,310.00 |
| Orientation for caretakers, Plumbers and tube well mechanics | - | - | - | - | - | - | - | - | - | 15,579 | 15,579.00 |
| Documentation expenditure of IGA work | - | - | - | - | - | - | - | - | - | - | - |



Barguna Nari Jagaran Karmosuchi (JAGO NARI)
Project wise Receipts and Payments Account

For the year ended June 30, 2017

| Particulars | Mother | General | Microcredit | WHRAP Project | OHCB Project | REE-CALL | Babu Barta Project | VGD Program | MCPSH Project | FK-Feasibility Study | WSP-Project | TOTAL |
|--|------------------|------------------|------------------|----------------|----------------|------------------|--------------------|----------------|------------------|----------------------|----------------|----------------------|
| RECEIPTS: | | | | | | | | | | | | |
| Opening Balance | - | 298.00 | - | 4,374 | - | 118,459 | 47,603 | 1,011 | - | - | - | 171,744.82 |
| Cash in hand | - | - | - | - | - | 494 | 305 | 8 | - | - | - | 807.00 |
| Cash a bank | - | 298.00 | - | 4,374 | - | 117,965 | 47,298 | 1,003 | - | - | - | 170,937.82 |
| Fund Receipts | | | | | | | | | | | | |
| CLEAN (Khulna) | - | 21,183 | - | - | - | - | - | - | - | - | - | 21,183.00 |
| Women Affairs Department | - | 15,000 | - | - | - | - | - | 528,825 | - | - | - | 543,825.00 |
| FK- Norway | 97,608.00 | - | - | - | - | - | - | - | - | 97,608 | - | 195,216.00 |
| Practical Action-Bangladesh | - | - | - | - | - | - | - | - | - | - | 890,961 | 890,961.00 |
| Sangkalpo Trust | - | - | - | 141,500 | - | - | - | - | - | - | - | 141,500.00 |
| ASD & Contribution | - | - | - | - | - | - | 13,702 | - | - | - | - | 13,702.00 |
| High commission of Canada (CFLI) | 1,803,952.00 | - | - | - | - | - | - | - | 2,013,522 | - | - | 3,817,474.00 |
| Oxfam / | 520,450.00 | 58,865 | - | - | 218,041 | 1,074,858 | - | - | - | - | - | 1,872,214.00 |
| PRAN | 7,000.00 | - | - | - | - | - | - | - | - | - | - | 7,000.00 |
| Income | | | | | | | | | | | | |
| Loan from Chief Executive/General A/C | - | 345,272 | - | - | - | - | - | 284,752 | 276,403 | 164,300 | - | 1,070,726.99 |
| Sell for Furniture & Paper | - | - | - | - | - | - | - | - | - | - | - | - |
| Sell for Food, Hail Room, Accommodation | - | 3,304,623 | - | - | - | - | - | - | - | - | - | 3,304,623.00 |
| Service charge from Customers | - | 50,572 | - | - | - | - | - | - | - | - | - | 50,572.00 |
| Savings collection/ Realized from Beneficiaries | - | - | 231,245 | - | - | - | - | - | - | - | - | 231,245.00 |
| Admission fee | - | - | 32,500 | - | - | - | - | - | - | - | - | 32,500.00 |
| Principle Loan Realized | - | - | 2,604 | - | - | - | - | - | - | - | - | 2,604.00 |
| Loan Interest Realized | - | - | 396 | - | - | - | - | - | - | - | - | 396.00 |
| Loan Recover from Beneficiaries | - | - | 2,832,952 | - | - | - | - | - | - | - | - | 2,832,952.00 |
| Others income (Loan format) | - | - | 170 | - | - | - | - | - | - | - | - | 170.00 |
| Local Income (Partial Office Rent, Salaries, Coordination cost Service Charge) | - | 66,110 | - | - | - | - | - | - | - | - | - | 66,110.00 |
| Bank Interest | - | - | - | - | 17 | 1,253 | 125 | - | - | - | 1,809 | 3,212.69 |
| Advance adjustment/ Loan Refund (MCPSH) | - | 183,900 | - | - | - | 10,000 | - | - | - | - | - | 193,900.00 |
| TOTAL | 2,429,010 | 4,045,823 | 3,099,867 | 145,874 | 218,058 | 1,204,570 | 61,430 | 814,588 | 2,289,925 | 261,917 | 892,770 | 15,463,831.50 |



| Particulars | Mother | General | Microcredit | WHRAP Project | OHCB Project | REE-CALL | Babu Barta Project | VGD Program | MCPSH Project | FK-Feasibility Study | WSP-Project | TOTAL |
|---|--------|-----------|-------------|---------------|--------------|----------|--------------------|-------------|---------------|----------------------|-------------|--------------|
| PAYMENTS: | | | | | | | | | | | | |
| Staff Salary & Benefits: | | | | | | | | | | | | |
| Salary & Benefits | - | 986,466 | 520,400 | 124,179 | - | 786,309 | 36,352 | 747,630 | 252,000 | | 402,099 | 3,855,435.00 |
| Coordination cost | - | - | - | - | - | - | - | - | - | | - | - |
| Capital expenses: | | | | | | | | | | | | |
| Furniture & Fixture | - | 26,000 | - | - | - | - | - | - | - | | - | 26,000.00 |
| Motorbike | - | - | - | - | - | - | - | - | - | | - | - |
| Air Condition | - | - | - | - | - | - | - | - | - | | - | - |
| Camera | - | - | - | - | - | - | - | - | - | | - | - |
| Computer, Printer | - | - | - | - | - | - | - | - | - | | - | - |
| Office operational expenses: | | | | | | | | | | | | |
| Recruitment | - | - | - | - | - | - | - | - | - | | - | - |
| Office Rent | - | 706,950 | - | - | 189,152 | 49,268 | 7,700 | 28,000 | - | | 22,000 | 1,003,070.00 |
| Utilities/ Maintenance | - | 1,604 | - | - | 27,000 | - | 1,650 | - | - | | 25,456 | 55,710.00 |
| Mobile Phone Bill /Communication | - | 2,140 | - | 900 | - | 15,864 | 385 | - | 8,000 | | 16,500 | 43,789.00 |
| E-mail/Website/ courier/ postage | - | 8,416 | - | 90 | - | 90 | - | - | - | | - | 8,596.00 |
| Equipment | - | 8,262 | - | - | - | - | - | - | - | | - | 8,262.00 |
| Printing and stationery | - | 11,418 | 6,322 | - | - | 11,830 | 4,210 | 13,227 | 7,952 | | - | 54,959.00 |
| News Paper bill | - | 1,520 | - | - | - | - | - | - | - | | - | 1,520.00 |
| Bank charge | 402.50 | 1,928 | - | 1,300 | 942 | 3,684 | 126 | - | 11 | 11 | 2,186 | 10,589.42 |
| Computer maintenance cost | - | 950 | - | - | - | 7,090 | 2,699 | - | - | | 15,000 | 25,739.00 |
| Fuel and maintenance cost of Generator | - | 27,830 | - | - | - | - | - | - | - | | - | 27,830.00 |
| Fuel, repair and maintenance (Motorcycle and Bicycle) | - | - | - | - | - | 136,346 | - | - | - | | - | 136,346.00 |
| Office operation cost (Kitchen supplies/ refreshment) | - | 1,036,769 | - | - | - | - | - | - | - | | - | 1,036,769.00 |
| Electricity bill/Equipment | - | 129,058 | - | - | - | 18,240 | - | - | - | | - | 147,298.00 |
| Water/Gas bill/Dish bill/E-mail | - | 37,668 | - | - | - | - | - | - | - | | - | 37,668.00 |
| VAT & Tax | - | 300 | - | - | - | - | - | - | - | | - | 300.00 |
| Audit Fee | - | 15,000 | - | - | - | - | - | - | - | | - | 15,000.00 |
| Video Documentary | - | 95,000 | - | - | - | - | - | - | - | | - | 95,000.00 |
| Travel: | | | | | | | | | | | | |
| Transportation | - | 47,025 | - | 15,010 | - | 12,819 | 5,730 | 23,696 | 17,104 | | 59,900 | 181,284.00 |
| Accommodation | - | - | - | - | - | - | - | - | - | | - | - |
| Per diem | - | 13,000 | - | - | - | - | - | - | - | | 15,035 | 28,035.00 |
| Programming costs: | | | | | | | | | | | | |
| District Committee meeting | - | - | - | - | - | - | - | - | - | | - | - |
| Day observation | - | 15,901 | - | 2,500 | - | - | - | - | - | | - | 18,401.00 |
| Campaign Program | - | - | - | - | - | - | - | - | - | | 70,133 | 70,133.00 |



| Particulars | Mother | General | Microcredit | WHRAP Project | OHCB Project | REE-CALL | Babu Barta Project | VGD Program | MCPSH Project | FK-Feasibility Study | WSP-Project | TOTAL |
|---|--------|---------|-------------|---------------|--------------|----------|--------------------|-------------|---------------|----------------------|-------------|--------------|
| Partner meeting-I(Nepal) | - | - | - | - | - | - | - | - | - | 137,617 | - | 137,617.00 |
| Fair for Women farmers | - | - | - | - | - | - | - | - | - | - | - | - |
| Meeting | - | - | - | - | - | - | 2,529 | - | - | - | - | 2,529.00 |
| International day observation (Different issues based) | - | - | - | - | - | - | - | - | - | - | 39,651 | 39,651.00 |
| Partner meeting-II (Bangladesh) | - | - | - | - | - | - | - | - | - | 32,310 | - | 32,310.00 |
| Other expenses Partner meeting (i) | - | - | - | - | - | - | - | - | - | 90,770 | - | 90,770.00 |
| Grassroots workshop with local govt for Tax | - | - | - | - | - | - | - | - | - | - | - | - |
| Parenting program | - | - | - | - | - | - | - | - | - | - | - | - |
| Roge-Voge Information | - | - | - | - | - | - | - | - | - | - | - | - |
| Social Audit (Health and Education) | - | - | - | - | - | - | - | - | - | - | - | - |
| Emergency Response(ROANU) | - | 58,865 | 1,936,730 | - | - | - | - | - | - | - | - | 1,995,595.00 |
| Baseline survey | - | - | - | - | - | - | - | - | - | - | - | - |
| MIS | - | - | - | - | - | - | - | - | - | - | - | - |
| Training, Seminar and Workshop | - | 5,762 | - | - | - | - | - | - | - | - | - | 5,762.00 |
| Monthly Coordination meeting at partners level | - | - | - | - | - | 5,889 | - | - | - | - | - | 5,889.00 |
| Linkage meeting of UP | - | - | - | - | - | 3,000 | - | - | - | - | - | 3,000.00 |
| Regional Coordination meeting | - | - | - | - | - | 13,775 | - | - | - | - | - | 13,775.00 |
| Organize Seminer at district level | - | - | - | - | - | 33,124 | - | - | - | - | - | 33,124.00 |
| | - | - | - | - | - | - | - | - | - | - | - | - |
| MCPSH Project: | | | | | | | | | | | | |
| Selection of volunteer and Orientation | | | | | | | | | 460,017 | | | 460,017.00 |
| Awarass Session | | | | | | | | | 325,000 | | | 325,000.00 |
| Dialogue & Consultation meeting | | | | | | | | | 152,350 | | | 152,350.00 |
| Lobby meeting With BTRC and Telecommunication | | | | | | | | | 27,030 | | | 27,030.00 |
| Live talk show and broadcast on National TV. | | | | | | | | | 470,005 | | | 470,005.00 |
| Meeting with media actors. | - | - | - | - | - | - | - | - | 386,556 | - | - | 386,556.00 |
| WSP Project : | | | | | | | | | | | | |
| Project inception workshop with the working Upazillas | | | | | | | | | | | 21,862 | 21,862.00 |
| Conducting workshop/ Consultative meeting | | | | | | | | | | | 53,550 | 53,550.00 |
| Conducting KAP baseline survey through conducting 78 FGD & 36 KII | | | | | | | | | | | 97,310 | 97,310.00 |



| Particulars | Mother | General | Microcredit | WHRAP Project | OHCB Project | REE-CALL | Babu Barta Project | VGD Program | MCPSH Project | FK-Feasibility Study | WSP-Project | TOTAL |
|--|---------------------|------------------|------------------|----------------|----------------|------------------|--------------------|----------------|------------------|----------------------|----------------|----------------------|
| Orientation for caretakers, Plumbers and tube well mechanics | | | | | | | | | | | 15,579 | 15,579.00 |
| Monitoring & Evaluation Costs | - | - | - | | | | | | | | - | - |
| Loan Disbursement | - | - | 160,000 | | | | | | | | - | 160,000.00 |
| Savings Refund | - | - | 296,222 | | | | | | | | - | 296,222.00 |
| Loan / Grand Refund: | | | | | | | | | | | | |
| Refund unspent fund | - | - | - | | | 104,220 | 49 | | | | - | 104,269.00 |
| Loan Refunded to ED/ General | - | 240,000 | - | | | | | | 183,900 | | - | 423,900.00 |
| Loan to FK Feasibility Study Project | - | 50,000 | - | | | | | | | | - | 50,000.00 |
| Loan to MCPSH Project | | 276,403 | | | | | | | | | | 276,403.00 |
| Advance /Security Money: | | | | | | | | | | | | |
| Moniruzzaman (Patshala) | | 18,000 | | | | | | | | | | 18,000.00 |
| VGD Program(Women affairs dipartment) | | - | 100,000 | | | | | | | | | 100,000.00 |
| Contribution : | | | | | | | | | | | | |
| MCPSH Project: | | 209,570 | | | | | | | | | | 209,570.00 |
| Babu Barta Project | | 13,702 | | | | | | | | | | 13,702.00 |
| Grant transferred to Project: | 2,428,509.68 | - | - | | | | | | | | | 2,428,509.68 |
| Total Payments | 2,428,912.18 | 4,045,507 | 3,019,674 | 143,979 | 217,094 | 1,201,548 | 61,430 | 812,553 | 2,289,925 | 260,708 | 856,261 | 15,337,590.10 |
| C. Closing Balance (A - B) | 98 | 317 | 80,193 | 1,895 | 964 | 3,022 | - | 2,035 | 0 | 1,209 | 36,509 | 126,241.43 |
| Cash in hand/ Petty Cash | - | - | 50,000 | | | | | | | | | 50,003.00 |
| Cash at bank | 97.82 | 316.50 | 30,193 | 1,895 | 964 | 3,022 | - | 2,035 | 0 | 1,206 | 36,509 | 76,238.43 |
| TOTAL | 2,429,010.00 | 4,045,823 | 3,099,867 | 145,874 | 218,058 | 1,204,570 | 61,430 | 814,588 | 2,289,925 | 261,917 | 892,770 | 15,463,831.53 |



Barguna Nari Jagaran Karmosuchi (JAGO NARI)
Schedule of Fixed Assets
For the year ended June 30, 2017

| Particulars | Cost | | | Rate | Depreciation | | Written down value as on 30.06.2017 |
|---------------------------|--------------------------|--------------------------|--------------------------|------|------------------------|--------------------------|-------------------------------------|
| | Balance as on 01.07.2016 | Addition during the year | Balance as on 30.06.2017 | | Charge during the year | Balance as on 30.06.2017 | |
| General: | | | | | | | |
| Furniture & Fixture | 1,813,973.00 | 26,000.00 | 1,839,973.00 | 10% | 827,687.30 | 183,997.30 | 828,288.40 |
| Crockeries | 18,880.00 | - | 18,880.00 | 15% | 13,735.00 | 2,832.00 | 2,313.00 |
| Computer, Modem | 84,899.00 | - | 84,899.00 | 20% | 81,023.80 | 16,979.80 | (13,104.60) |
| Air Condition | 234,215.00 | - | 234,215.00 | 20% | 178,502.00 | 46,843.00 | 8,870.00 |
| Sub Total | 2,151,967.00 | 26,000.00 | 2,177,967.00 | | 1,100,948.10 | 250,652.10 | 826,366.80 |
| ECDSP-B: | | | | | | | |
| IPS | 33,246.00 | - | 33,246.00 | 20% | 31,916.20 | 6,649.20 | (5,319.40) |
| Camera | 16,000.00 | - | 16,000.00 | 20% | 15,360.00 | 3,200.00 | (2,560.00) |
| Bicycle | 14,000.00 | - | 14,000.00 | 20% | 13,440.00 | 2,800.00 | (2,240.00) |
| Sub Total | 63,246.00 | - | 63,246.00 | | 60,716.20 | 12,649.20 | (10,119.40) |
| OHCB: | | | | | | | |
| Furniture & Fixture | 45,300.00 | - | 45,300.00 | 10% | 22,197.00 | 4,530.00 | 18,573.00 |
| Sub Total | 45,300.00 | - | 45,300.00 | | 22,197.00 | 4,530.00 | 18,573.00 |
| REE-CALL: | | | | | | | |
| IPS | 25,610.00 | - | 25,610.00 | 20% | 24,586.00 | 5,122.00 | (4,098.00) |
| Computer, Modem | 92,383.00 | - | 92,383.00 | 20% | 74,120.60 | 18,476.60 | (214.20) |
| Furniture & Fixture | 6,240.00 | - | 6,240.00 | 10% | 1,248.00 | 624.00 | 4,368.00 |
| Sub Total | 124,233.00 | - | 124,233.00 | | 99,954.60 | 24,222.60 | 55.80 |
| Mahasen DFID | | | | | | | |
| Furniture & Fixture | 78,249.00 | - | 78,249.00 | 10% | 23,474.90 | 7,824.90 | 46,949.20 |
| Camera | 14,200.00 | - | 14,200.00 | 20% | 8,520.00 | 2,840.00 | 2,840.00 |
| Computer, Modem | 95,700.00 | - | 95,700.00 | 20% | 57,420.00 | 19,140.00 | 19,140.00 |
| Sub Total | 188,149.00 | - | 188,149.00 | | 89,414.90 | 29,804.90 | 68,929.20 |
| Mahasen ECHO | | | | | | | |
| Furniture & Fixture | 140,610.00 | - | 140,610.00 | 10% | 42,183.00 | 14,061.00 | 84,366.00 |
| Camera | 31,400.00 | - | 31,400.00 | 20% | 18,840.00 | 6,280.00 | 6,280.00 |
| Computer, Modem | 141,200.00 | - | 141,200.00 | 20% | 84,720.00 | 28,240.00 | 28,240.00 |
| Sub Total | 313,210.00 | - | 313,210.00 | | 145,743.00 | 48,581.00 | 118,886.00 |
| VGD Program | | | | | | | |
| Furniture & Fixture | 10,500.00 | - | 10,500.00 | 10% | 2,100.00 | 1,050.00 | 7,350.00 |
| Sub Total | 10,500.00 | - | 10,500.00 | | 2,100.00 | 1,050.00 | 7,350.00 |
| Babu Barta Project | | | | | | | |
| Furniture & Fixture | 96,220.00 | - | 96,220.00 | 10% | 19,244.00 | 9,622.00 | 67,354.00 |
| Motorbike | 80,030.00 | - | 80,030.00 | 20% | 32,012.00 | 16,006.00 | 32,012.00 |
| Computer & Printer | 83,100.00 | - | 83,100.00 | 20% | 33,240.00 | 16,620.00 | 33,240.00 |
| Sub Total | 259,350.00 | - | 259,350.00 | | 84,496.00 | 42,248.00 | 132,606.00 |
| MCPSH Project | | | | | | | |
| Furniture & Fixture | 58,100.00 | - | 58,100.00 | 10% | 5,810.00 | 5,810.00 | 46,480.00 |
| Computer & Printer | 49,900.00 | - | 49,900.00 | 20% | 9,980.00 | 9,980.00 | 29,940.00 |
| Sub Total | 108,000.00 | - | 108,000.00 | | 15,790.00 | 15,790.00 | 76,420.00 |
| Total | 3,263,955.00 | 26,000.00 | 3,289,955.00 | | 1,621,359.80 | 429,527.80 | 1,239,067.40 |

The Chief Executive
Barguna Nari Jagaran Karmosuchi (JAGO NARI)
Barguna

Sub: Management Report on the Financial Statements of Barguna Nari Jagaran Karmosuchi (JAGO NARI) for the Period from 1st July, 2016 to 30th June, 2017

Dear Sir,

We have audited the Financial Statements of **Barguna Nari Jagaran Karmosuchi (JAGO NARI)** for the Period from 1st July, 2016 to 30th June, 2017 with books, Vouchers, registers and other relevant papers and documents as maintained and produced to us at the time of our audit.

Preparation of the Financial Statements is the responsibility of project management. Our responsibility is to express an independent opinion on the financial statements based on our audit.

We conducted our audit of the financial statements in accordance with the generally accepted auditing standards and Terms of Reference (TOR) of the appointment. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the over all financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Based on the findings and observations noted during the course of our audit we report as under:

1. BACKGROUND:

Jago Nari is a Non-Governmental Organization based in Barguna and is registered with the NGO Affairs Bureau under the Foreign Donations (Voluntary Activities) Regulation Ordinance, 1978. It has started its activities in 1998 with its own resource with a view to help the poor people in Barguna.

2. ACCOUNTING POLICY:

The accounts of **JAGO NARI** have been prepared on accrual basis under Generally Accepted Accounting Principles. Depreciation has been charged under diminishing balance method. Interest on Bank Deposit has been accounted for as per Bank Statements.

3. MAINTENANCE OF BOOKS OF ACCOUNT:

During the course of our audit we observed that Cash book, ledger book, Cheque Issue Register, Stock Register, Salary Register, VAT Register, Advance Register and other relevant register have been maintained to record financial transactions of **Barguna Nari Jagaran Karmosuchi (JAGO NARI)**.

4. DOCUMENTATION SYSTEM:

During the course of our audit we have verified the documentation system. Our observations are as follows:

- i) Payment, Journal and Receipt vouchers are maintained in separate files.
- ii) Documents relating to procurement are attached with voucher.
- iii) All others papers, Correspondence, documents, statements etc were also kept properly. These are available at any time asked for.



In view of the above we are in opinion that documentation system of **Barguna Nari Jagaran Karmosuchi (JAGO NARI)** appears to be satisfactory.

5. **EXPENDITURE COVERAGE RATIO (ECR):**

Our audit was conducted on test check basis. In selecting the expenditure head for verification purpose expenditure carrying bulk amount was taken into consideration. After verification of expenses we are in opinion that all expenses are supported by proper evidences and properly recorded in the books.

6. **INTERNAL CONTROL SYSTEM:**

During the course of our verification, we evaluated the internal control system in operation. Our observations on some of the areas are noted below:

a) **Authorization system:**

During the course of our audit we observed that all payments are made after proper authorization of project management.

b) **Bank Account operation:**

All Bank Accounts are operated jointly by Chief Executive and Director.

In view of the above we are in opinion that the internal control system in operation appears to be satisfactory.

7. **FINANCIAL MANAGEMENT SYSTEM:**

During the course of our audit we evaluated the financial management system thoroughly in respect of Barguna Nari Jagaran Karmosuchi (JAGO NARI) and found the following:

a) **Cash Management:**

Management followed its own financial guideline for cash management. Cash in hand does not exceed Tk.5,000.00. There remains a system of petty cash maintenance by the Management to meet small day to day expenses.

b) **Salary Payment:**

Payment of salary to individual employee is made by Bank Transfer.

c) **Payment to vendors:**

Payments to vendors for more than Tk 10,000.00 are made through cheque. But in some cases, Cash payment is usually made to rural vendors who have no bank account.

d) **Withdrawal from Bank:**

Withdrawal from bank was made as per requirement of Project and Cheque was signed by at least two signatories.

e) **Bank Reconciliation:**

Bank Reconciliation Statement was prepared on monthly basis.

In view of the above, we are in opinion that the financial management system of Barguna Nari Jagaran Karmosuchi (Jago-Nari) seemed to be satisfactory.



8. **VAT AND TAX:**

TAX and VAT were properly deducted from the bill as per Govt. Rule and deducted Tax and VAT were deposit to Govt. Treasury in time

9. **PROCUREMENT:**

During the course of our audit we have verified the process of procurement on test basis and found mostly in order. Barguna Nari Jagaran Karmosuchi (JAGO NARI) followed its own procurement policy. Observations on procurement (based on verification) are as follows:

- a) Spot quotation is collected at least from three bidder for procurement of Tk.10,000.00 to Tk.800,000.00. Tender is floated for procurement of more than Tk.800 000.00.
- b) An approved committee consisting of five members evaluated the quotation.
- c) Select the lowest bidder to procure as well as quality of items was considered
- d) Final procurement was made after approval Barguna Nari Jagaran Karmosuchi (JAGO NARI) Management.

In our opinion, the procedure of procurement appears to be satisfactory.

10. **PAYMENT OF SALARY:**

In our verification we noted that salary was paid directly to the respective bank account of employees. For the purpose of salary payment a Salary Register was maintained. Income tax was deducted from salary where applicable.

11. **FIXED ASSET:**

During our audit period when we checked Fixed Assets related documents we found that:

- i) **Barguna Nari Jagaran Karmosuchi (JAGO NARI)** has maintained Fixed Assets Register.
- ii) Depreciation was calculated under Reducing balance method.
- iii) ID mark was put on Fixed assets
- iv) We have verified physically the assets and found in order.

12. **OBSERVATION ON VOUCHER :**

During the course of our audit we have verified vouchers on test basis and found them in order.

In line we would like to place on record our appreciation for the courtesy and co-operation we received from the officers and staff of **Barguna Nari Jagaran Karmosuchi (JAGO NARI)** during the course of our audit.

Thanking you

with best regards



HAFIZ AHMED & CO.
Chartered Accountants