

Manusher Jonno Foundation (MJF)

Auditor's Report and Financial Statements along with Certificate in Form FD-4

for the period from 01 January 2010 to 31 December 2010

May 2011



S. F. AHMED & CO.
Chartered Accountants

Representative of ERNST & YOUNG GLOBAL in Bangladesh since 1975

House # 25, Road # 13A, Block- D, Banani, Dhaka-1213, Bangladesh.

Phones: (880-2) 9894026, 9894346, 8825135, & 8815102

Fax: (880-2) 8825135

E-mails: (i) sfacoali@btcl.net.bd (ii) sfali@connectbd.com (iii) sfaco@dhaka.net

INDEPENDENT AUDITOR'S REPORT

To

The members of Governing Body Manusher Jonno Foundation (MJF)

Report on the Financial Statements

We have audited the accompanying financial statements of Manusher Jonno Foundation (MJF), which comprise the Statement of Financial Position as at 31 December 2010, the Statement of Comprehensive Income, and the Statement of Receipts & Payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Manusher Jonno Foundation (MJF), as at 31 December 2010, and (of) its financial performance and its Receipts & Payments for the year then ended in accordance with Bangladesh Financial Reporting Standards and comply with applicable laws and regulations.



Dated, Dhaka;
16 May 2011

S. F. Ahmed - →

S. F. Ahmed & Co.
Chartered Accountants

MANUSHER JONNO FOUNDATION (MJF)
Statement of Financial Position
as at 31 December 2010

	Notes	Amount in Taka	
		2010	2009
Assets:			
Non current assets:			
Property, plant & equipment	Annexure-A	9,115,827	13,616,187
Current assets:			
Cash and bank balances	4	90,288,398	85,745,715
Advances, deposits & prepayments	5	301,076,819	268,900,107
Car loan advances	6	2,624,017	-
South Asian for Human Rights		37,949	-
Gratuity fund savings account		3,904,032	387,476
Gratuity fund FDR account		10,598,667	6,500,000
		408,529,882	361,533,298
Current liabilities:			
Payable to donor-bank interest	7	9,457,841	9,812,669
South Asian for Human Rights		-	31,688
Accrued expenses	8	573,687	726,166
Other liabilities	9	25,464	-
		10,056,992	10,570,523
Net current assets		398,472,890	350,962,775
Total net assets		407,588,717	364,578,962
Fund and liabilities:			
General fund	10	410,286	272,761
Fixed assets fund	11	9,115,827	13,616,187
Gratuity fund	12	14,502,698	8,734,112
Donor grants in advance-foreign	13	378,062,419	341,955,902
Local fund in advance	14	1,452,459	-
Car loan fund	15	4,045,028	-
Total Fund and Liabilities		407,588,717	364,578,962

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

[Signature]
Director
Finance & Administration

[Signature]
Executive Director

[Signature]
Chairperson
Governing Board

Signed in terms of our report of even date annexed

Dated, Dhaka;
16 May 2011

[Signature]
S. F. Ahmed & Co.
Chartered Accountants



MANUSHER JONNO FOUNDATION (MJF)

Statement of Comprehensive Income
For the period ended 31 December 2010

	Notes	Amount in Taka	
		2010	2009
Income:			
Donor grants			
Foreign		822,849,386	865,735,388
Local:			
British high commission		-	743,495
World bank		-	2,507,537
Community foundation		164,694	-
ANSA		799,847	-
UNMDG		1,271,950	-
Other income		366,152	-
Total income	16	<u>825,452,029</u>	<u>531,578</u>
			<u>869,517,998</u>
Expenditures:			
Personnel cost	17	69,028,111	51,108,932
Programme monitoring cost	18	4,277,183	3,700,916
Programme operating cost	19	12,028,218	11,741,496
Training, workshop, seminars	20	6,154,688	8,864,507
International conference		-	2,888,988
Cross visit of GOB officials		-	814,475
Fund raising and institution building		3,857,255	-
Technical support consultancy		5,117,749	3,442,581
Advocacy, publication & campaign	21	4,112,482	10,798,024
Partner capacity building		6,983,654	4,396,009
Activity fund -networking, alliance building		12,759,247	14,316,417
Audit Fees	22	3,413,779	3,365,338
Depreciation	Annex-A	5,728,550	5,481,057
Programme expenses-PNGOs		<u>133,460,916</u>	<u>120,918,740</u>
Total programme expenditure		689,388,470	748,067,680
Other expenditure		822,849,386	868,986,420
Local expenditure	23	286,192	258,817
Total expenditure	24	<u>2,178,926</u>	<u>-</u>
Net surplus for the year transferred to general fund		<u>825,314,504</u>	<u>869,245,237</u>
		<u>137,525</u>	<u>272,761</u>

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

[Signature]
Director
Finance & Administration

[Signature]
Executive Director

[Signature]
Chairperson
Governing Board

Signed in terms of our report of even date annexed

Dated, Dhaka;
16 May 2011

[Signature]
S. F. Ahmed & Co.
Chartered Accountants

A. S. F. Ahmed & Co.



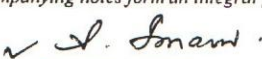
MANUSHER JONNO FOUNDATION (MJF)

Statement of Receipts and Payments
For the year ended 31 December 2010

	Notes	Amount in Taka	
		2010	2009
Receipts:			
Opening Balance:			
Cash in hand		10,000	10,000
Cash at bank		85,735,715	33,897,691
		85,745,715	33,907,691
Foreign grants:			
Foreign donor grants(DFID & Norwegian)	13.01	854,455,543	876,585,825
Local donor grants:			
Reimbursement from South Asian for Human Rights (SAHR)		1,016,250	755,789
From world bank for international conference on RTI		-	2,507,537
ANSA		2,033,333	-
UNMDG		1,271,950	-
Community foundation		205,652	-
World bank for BPATC program		178,015	-
From British High Commission for cross visit officials on RTI		-	743,495
		4,705,200	4,006,821
Other receipts:			
From ALOK-MJF training center		344,807	357,994
From Norwegian Embassy for conference on civil society		-	173,584
Bank interest earned		1,047,116	3,515,939
		1,391,923	4,047,517
Total receipts		946,298,381	918,547,854
Payments:			
From foreign donation			
Personnel cost		70,768,447	49,258,296
Programme monitoring cost		4,192,792	3,567,052
Programme operating cost		10,762,564	10,325,167
Fixed assets purchase	Annex-A	1,228,190	3,510,333
Training, workshop, seminars		5,655,438	9,316,939
Technical support consultancy		2,914,609	2,721,821
Advocacy, publication & campaign		4,112,482	10,798,024
Partner capacity building		6,491,694	4,396,009
Activity fund -networking, alliance building		9,914,522	11,212,584
Audit fees	22	3,948,179	3,171,938
Fund raising and institution building		3,857,255	-
Advance to partner		721,774,405	709,850,118
		845,620,577	818,128,281
From local donation			
Advance to South Asian for Human Rights		1,085,888	761,026
ANSA		799,847	-
UNMDG		1,183,385	-
Community foundation		164,694	-
Conference on civil society cooperation, BD-Norway		-	144,653
International conference on RTI		-	2,507,537
Cross visit of GOB officials RTI		-	743,495
Car loan to employee		2,625,753	-
Food and allied for ALOK		217,508	114,164
		6,077,075	4,270,875
Sub total (A)		851,697,652	822,399,155
Advance and prepayments			
Advance to vendors		1,522,659	8,326,014
Advance to consultants		1,163,296	1,886,347
Advance to employees		44,583	190,623
Advances to service provider/ short term partners		1,581,793	-
Sub total (B)		4,312,331	10,402,984
Grant total (A+B)		856,009,983	832,802,139
Closing balance:			
Cash in hand		10,000	10,000
Cash at bank	4	90,278,398	85,735,715
		90,288,398	85,745,715
Total		946,298,381	918,547,854

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



Director
Finance & Administration

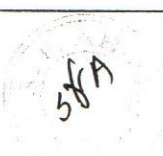

Executive Director


Chairperson
Governing Board

Signed in terms of our report of even date annexed

Dated, Dhaka,
16 May 2011


S. F. Ahmed & Co.
Chartered Accountants



MANUSHER JONNO FOUNDATION

Notes to the Financial Statements For the period ended 31 December 2010

1. Background:

The Manusher Jonno Foundation was established in 25 January 2006. Human Rights and Governance (HUGO) project, later renamed Manusher Jonno (for the people) (MJ) was designed by DFID as an innovative local funding mechanism to support work in the area of human rights and governance in Bangladesh. It started implementation in July 2002 as project of CARE Bangladesh funded by DFID. From the outset, it was intended that MJ would become an independent organization by December 2005. As a result of which a separate organization under the name and style of the Manusher Jonno Foundation (MJF) was established. MJF got its registration from the Registrar of Joint Stock Companies & Firms as a company limited by guarantee and from the NGO Affairs Bureau under the Foreign Donations Act (Voluntary Activities) Regulations Ordinance 1978 bearing registration # C-643 (31)/06 and 2175 on 25 January 2006 and 2175 in December 2006 respectively. These registrations made MJF to start working as a separate entity in 2007, when it assumed the assets and liabilities of the former project of CARE Bangladesh namely Manusher Jonno.

Since its inception as an independent NGO, MJF engages itself to achieve the social and development objectives by the way of implementing human rights and governance support programs as inherited from the former project 'MANUSHER JONNO' through funding the PNGOs, and self operated activities. In 2008 MJF has undergone a separate agreement with DFID for channeling necessary resources for the project.

2. Objectives:

The core objective of MJF is to enhance the capacity of and opportunities for poor women, men and children to demand improved governance and recognition of their rights. In order to achieve its objectives, it will

- a) Support and promote various initiatives sought to ensure human rights and good governance that lead to poverty reduction;
- b) Maintain and extend visibility and impact on human rights and governance;
- c) Build capacity of organizations working on human rights and governance and
- d) Poor and vulnerable people, particularly women and children, have access to measurably

Target beneficiaries group

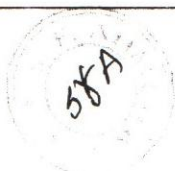
- a) Extreme poor and marginalized people living in remote locations
- b) People facing discrimination due to their religion, class and ethnicity
- c) Local government, Union parishad members.
- d) Women facing violence, workers whose rights are being violated, children who are neglected.

3. Significant accounting policies & other material information:

3.1 Basis of preparation of financial statements

MJF maintains its books of account and records on activity basis. As MJF works mainly through partners NGOs, the quarterly/monthly returns submitted by these PNGOs are combined together and incorporated in the financial statements of the organization as a whole. MJF's accounting records and financial statements are prepared and presented in accordance with the Generally Accepted Accounting principles (GAAP).

MJF has introduced IAS 20-Accounting for Government Grants and Disclosure of Government Assistance in maintaining its donor fund accounts from 2008. As required by this accounting standard, a retrospective effect in the prior period's financial statements should be made, but due to impracticability in qualification, previous year's figures could not be restated to that extent.



3.2 Programme expenses of PNGOs

Programme expenses of PNGOs comprise of expenses relating to personnel cost, travel, fuel, training and maintenance cost etc for implementation of the project. These expenses are incurred against the funds provided to PNGOs in advance for accomplishing the program activities and charged to the Statements of Comprehensive Income on the basis of returns submitted by the individual PNGOs.

3.3 Bank interest

Bank interest received by the way of depositing the Donor grants into the savings bank account is treated as liability of the foundation as this is payable to the Donors, as per grant agreement.

3.4 Fixed assets

Fixed assets have been stated at cost less accumulated depreciation, i.e at written down value.

3.5 Depreciation of fixed assets

Depreciation on fixed assets has been charged on straight line method. Additions during any year of property, plant and equipment are depreciated for the full year at applicable rates irrespective of the dates of acquisition while no depreciation is charged on any items in the year of their deletion. Depreciation is calculated on cost value instead of written down value. Besides this depreciation has been charged @ 50% on old fixed assets procured.

Method of calculation of depreciation during the year has been changed to yearly basis irrespective of date of purchases.

Depreciation has been calculated as the following rates:

<u>Types of assets</u>	<u>Rate of depreciation</u>
Office equipment	15%
Computer, printer and allied equipment	25%
Furniture and fixtures	15%
Vehicle	20%
Electrical and other equipments	20%

3.6 Donor grants

All donor grants received during the year 2010 by MJF for implementing programs are initially recorded as liability under the head 'Donor Grants Received in Advance' accounts. For utilization of donor grants for fixed assets, donor grants is transferred to a separate head of account namely ' Fixed Assets Fund' which is adjusted with the depreciation of fixed assets charged for a particular period and corresponding amount of depreciation is recognized as Income for the period in which it is so applied. For utilization of donor grants for accomplishing program activities, income is recognized only when it equates to the expenditure incurred for the program in a particular period.

3.7 Car loan fund

In order to mitigate the staff transportation problem, a car loan fund has been created with consent of Governing Board of MJF. Under specific condition, the loan is provided to the staff which is to be refunded by monthly installment within 31 December 2012. Interest is plough back to the fund.

3.8 Other income

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



3.9 Fund raising and institutional

Manusher Jonno Foundation is providing extensive training to its partners for capacity building. It is maintaining a training centre within its office premises which was mostly booked for the internal and PNGO training. So, for institutional building and fund raising, a 2nd training centre named ALOK-2 has been established.

3.10 Taxation

In accordance with the provisions of ITO 1984, all NGOs working in Bangladesh are assessable entities and submission of Income Tax return is mandatory whether the income of any NGO for any year is taxable or not is decided only after regular assessment to be made by the assessing authority. As MJF is a NGO incorporated under the Companies Act, 1994, the applicable tax rate for MJF is currently 37.5% on the income as to be decided after assessment by the tax authority.

3.11 Employees benefit plans

Manusher Jonno Foundation operates funded Gratuity and Recognized Provident Fund for its employees. MJF makes provision for Gratuity fund for the employees who have completed minimum two year service with MJF at the rate 1.25 times of last month's basic salary for each completed year. Gratuity so calculated are transferred to gratuity fund and charges to expenses of the company.

3.12 Provisions for liabilities

Provisions and accrued expenses are recognized in the financial statement when Foundation has a present obligation resulting from past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount can be made.

3.13 Foreign currency transactions

Manusher Jonno Foundation (MJF) maintains its books of account in Bangladeshi Taka. Transactions in foreign currencies are accounted for in Bangladeshi Taka (Taka) at the rate of exchange ruling on the date of transactions.

3.14 Cash and cash equivalent

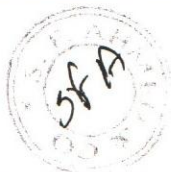
Cash and cash equivalent for the purpose of the statement of receipts and payments comprise cash and bank balance. Cash and bank balance includes donation received through donor grants which are available for use by the organization without any restrictions.

3.15 Reporting period

These financial statements covered one calendar year from 1 January to 31 December which is followed consistently.

3.16 General

- i) The figures appearing in these Financial Statements have been rounded off to the nearest Taka.
- ii) Previous year figures have been rearranged, wherever necessary, to conform to current year's presentation.



	Amount in Taka	
	2010	2009
4. Cash and bank balance:		
Cash in hand	10,000	10,000
Cash at bank		
Standard Chartered bank, Gulshan north branch:		
- Current A/C No.01 2885913 01 mother account	7,653,302	1,587,710
- Current A/C No.01 2885913 02 operational a/c	81,033,793	-
- Special Notice Deposit a/c No.02 2885913 01	-	84,148,005
Prime Bank, Dhanmondi branch:		
- Saving A/C No.14621080010188 car loan a/c	1,421,012	-
- SND A/C No.14631050010189 corpus a/c	170,291	-
	90,278,398	85,735,715
Total:	90,288,398	85,745,715
5. Advances and prepayments:		
PNGOs	292,897,757	257,866,260
Vendors	1,210,639	4,354,210
Consultants	1,249,171	2,169,015
Employees	235,206	190,622
Prepaid office rent	-	4,320,000
Main office MJF	2,700,000	-
ALOK-2	1,045,000	-
Short term partners	1,739,046	-
	301,076,819	268,900,107
Total:	301,076,819	268,900,107
6. Car loan to advances:		
Car loan advances to employee	3,570,000	-
Add. Interest receivable during the year	38,416	-
	3,608,416	-
Less: realized during the year		
Principal	945,983	-
Interest realized	38,416	-
	984,399	-
Total:	2,624,017	-
7. Payable to donor- bank interest:		
Opening balance :	9,812,669	3,425,828
Add: Interest received from MJF's account during the year	999,610	3,515,939
Add: Interest received from PNGOs during the year	2,645,562	2,870,902
	3,645,172	6,386,841
	13,457,841	9,812,669
Less: transfer to car loan fund	4,000,000	-
Closing balance	9,457,841	9,812,669



		Amount in Taka	
		2010	2009
8. Accrued expenses:			
Newspaper bill		3,993	3,850
Telephone maintenance		2,340	2,080
Security services bill		50,720	40,000
Internet service bill		27,600	34,500
Fuel for vehicles		113,623	-
CNG for vehicles		-	4,654
WASA bill		25,162	46,253
Mineral water		8,520	7,540
Audit fee		-	534,400
Courier service bill		30,199	16,437
Electricity bill		32,436	26,584
Telephone & mobile bill		12,138	9,868
Tax provision		75,000	-
Vehicle rent		84,391	-
Mim auto dry cleaners		12,395	-
Overtime		95,170	-
Total:		573,687	726,166
9 Other liabilities			
Withholding tax		24,403	-
VAT payable		651	-
Revenue stamp		410	-
Total:		25,464	-
10 General fund:			
Opening balance:		272,761	-
Add: Surplus during the year		137,525	272,761
Closing balance		410,286	272,761
11 Fixed asset fund:			
Opening balance :		13,616,187	15,586,911
Add: Transferred from Donors' grants in Advance		1,228,190	3,510,333
		14,844,377	19,097,244
Less: Transferred to statement of comprehensive income		5,728,550	5,481,057
Closing balance		9,115,827	13,616,187
12 Gratuity fund:			
Opening balance		8,734,112	5,613,213
Add: Provision during the year		5,107,336	3,134,989
Bank interest		963,088	359,240
		14,804,536	9,107,442
Less: Final payment to employees		196,243	371,985
Bank charge and tax		105,595	1,345
		301,838	373,330
Closing balance		14,502,698	8,734,112



		Amount in Taka	
		2010	2009
13 Donor grants in advance-Foreign:			
Opening balance		341,955,902	329,134,741
Add: Fund received during the year (Notes 13.01)		854,455,543	876,585,825
		1,196,411,445	1,205,720,566
Less: Transferred to statement of comprehensive income less dep.		817,120,836	860,254,331
Less: Transferred to fixed assets fund		1,228,190	3,510,333
		818,349,026	863,764,664
Closing balance		378,062,419	341,955,902
13.01 Fund received during the year			
Date of fund received from DFID			
10.02.10	£ 1,850,000	202,112,500	262,568,934
29.04.10	£ 1,696,118	179,330,556	163,376,775
06.10.10	£ 1,625,000	169,200,333	180,588,299
29.11.10	£ 850,000	91,035,665	162,164,166
Total	6,021,118	641,679,054	768,698,175
Date of fund received from the Norwegian Embassy			
15.07.10	NOK 20,000,000	212,776,489	51,388,889
		-	56,498,761
		212,776,489	107,887,650
Total fund received during the year		854,455,543	876,585,825
14 Local fund in advance:			
Community foundation	Notes: 14.01	40,958	-
ANSA	Notes: 14.02	1,233,486	-
World bank for BPATC program	Notes: 14.03	178,015	-
		1,452,459	-
14.01 Community foundation			
Opening balance		-	-
Add: Fund received during the year		205,652	-
		205,652	-
Less: Transferred to statement of comprehensive income		164,694	-
Closing balance		40,958	-
14.02 ANSA			
Opening balance		-	-
Add: Fund received during the year		2,033,333	-
		2,033,333	-
Less: Transferred to statement of comprehensive income		799,847	-
Closing balance		1,233,486	-
14.03 BPATC			
Opening balance		-	-
Add: Fund received during the year		178,015	-
		178,015	-
Less: Transferred to statement of comprehensive income		-	-
Closing balance		178,015	-

	Amount in Taka	
	2010	2009
15 Car loan fund:		
Car loan fund account	4,000,000	-
Add: Interest from loan to employees	38,416	-
Add: Interest from bank	8,348	-
	<u>4,046,764</u>	<u>-</u>
Less: Bank charges	1,736	-
Total:	<u><u>4,045,028</u></u>	<u><u>-</u></u>
16 Other income:		
ALOK-1 MJF training center	366,152	357,994
Event management (Norwegian Embassy)	-	173,584
Total:	<u><u>366,152</u></u>	<u><u>531,578</u></u>
17 Personnel cost:		
Basic salary	32,325,338	24,879,531
House rent	16,054,572	12,349,393
Overtime	734,592	447,616
Transportation allowance	2,196,280	1,867,796
Employee gratuity	5,107,336	3,134,989
Hospitalization/ maternity benefit	448,881	335,710
Medical allowance	1,547,950	1,031,421
Leave encashment	43,776	60,586
Employers' contribution to PF	3,148,457	2,378,650
Recruitment cost	89,025	77,656
Staff uniforms & others	39,660	30,339
Festival bonus	5,859,221	3,202,584
Casual/ temporary staff individual	175,150	200,600
Casual/ temporary staff agency	900,212	775,937
Compensation	-	11,095
Telephone allowance	144,600	48,000
Performance bonus	201,061	-
Working mother benefit	12,000	-
Advertisement	-	277,029
Total:	<u><u>69,028,111</u></u>	<u><u>51,108,932</u></u>
18 Programme monitoring cost:		
Travel in country	1,010,507	925,588
Perdiem	1,121,322	927,555
Lodging	1,043,518	877,083
Vehicle rent	1,101,836	970,690
Total:	<u><u>4,277,183</u></u>	<u><u>3,700,916</u></u>

	Amount in Taka	
	2010	2009
19 Programme operating cost:		
Office rent	4,347,000	3,573,500
Utilities	878,185	645,317
Telephone, mobile & fax	217,287	280,138
Postage & courier	118,369	129,771
Office stationery	591,981	638,135
Office supplies	721,752	665,614
Fuel for vehicle	1,791,018	1,510,597
Office maintenance	657,170	820,686
Repair & maintenance of information technology	66,720	107,302
Books & periodicals	52,656	44,261
Local conveyance	86,334	30,054
Internet & website, cable TV	442,656	462,102
Printing	491,100	324,608
Vehicle maintenance	710,877	541,640
Office equipments maintenance	285,895	295,892
Furniture maintenance	11,165	31,951
Kitchen supply	21,942	3,010
Building repairing & renovation	-	432,366
Office relocation	-	872,509
Insurance for property	125,990	135,246
Computer software	110,920	-
Refreshment	140,818	78,335
Mileage/ tolls/ other transportation	75,732	79,394
Legal fees	12,186	23,445
Other costs	2,625	1,500
Bank services charge	16,409	14,123
Advertisement	51,431	-
Total:	12,028,218	11,741,496
20 Training, workshop & seminar:		
Training, materials	13,510	30,294
Meeting with counterpart	114,521	111,979
Employee training - In country	2,250	361,871
Employee training - overseas	623,356	1,546,532
Workshop/ seminars/ conference - in country-rights	535,028	3,166,832
Workshop/ seminars/ conference - overseas - org	307,510	1,763,365
Workshop/ seminars/ conference - in country-governance	2,005,356	828,514
Workshop/ seminars/ conference - in country-org	1,973,064	943,694
Workshop/ seminars/ conference - overseas-rights	580,093	12,691
Workshop/seminars/conference - overseas-governance	-	98,734
Total:	6,154,688	8,864,507



		Amount in Taka	
		2010	2009
21	Advocacy, publication & campaign:		
	Publicity & communication	3,164,735	10,055,070
	Documentation & publication	947,747	742,954
	Total:	4,112,482	10,798,024
22	Audit fees :		
	Audit fees - PNGOs	2,668,400	2,692,063
	Audit fees (internal & external audit)	745,379	673,275
	Total:	3,413,779	3,365,338
23	Other expenditure:		
	Capacity building units-ALOK	286,192	114,164
	Norwegian embassy	-	144,653
	Total:	286,192	258,817
24	Local expenditure:		
	Community foundation	164,694	-
	ANSA	799,847	-
	UNMDG	1,214,385	-
	Total:	2,178,926	-

SFA

Manusher Jonno Foundation
Schedule of Fixed Assets
As on 31 December 2010

Particulars	Cost			Depreciation				Written Down Value		
	Balance as on 1 Jan 2010	Addition During the Year 2010	Adjustment During the Year 2010	Balance as on 31 Dec 2010	Rate	Balance as on 1 Jan 2010	Charged During the Year 2010		Adjustment During the Year 2010	Balance as on 31 Dec 2010
Furniture fixture	2,288,734	128,744	-	2,417,478	15%	831,904	362,287	-	1,194,191	1,223,287
Office equipment	3,813,592	389,225	-	4,202,817	15%	1,422,080	628,782	-	2,050,862	2,151,955
Computer equipment	5,400,799	594,722	-	5,995,521	25%	3,713,326	1,498,873	-	5,212,199	783,322
Vehicles	15,963,755	13,500	-	15,977,255	20%	7,975,461	3,195,451	-	11,170,912	4,806,343
Electrical & other equipments	113,786	101,999	-	215,785	20%	21,708	43,157	-	64,865	150,920
Year 2010	27,580,666	1,228,190	-	28,808,856		13,964,479	5,728,550	-	19,693,029	9,115,827
Year 2009	24,504,008	3,510,333	433,675	27,580,666		8,917,098	5,481,057	433,675	13,964,479	13,616,187