

# **Manusher Jonno Foundation (MJF)**

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

*for the period from 01 January 2012 to 31 December 2012*

**June 2013**



**S. F. AHMED & CO.**

**Chartered Accountants ....since 1958**

*Bangladesh Representative of ERNST & YOUNG GLOBAL since 1993*

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## INDEPENDENT AUDITOR'S REPORT

To

**The members of Governing Body of 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 2012, 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 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 2012, 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;  
05 June 2013

*S. F. Ahmed*  
**S. F. Ahmed & Co.**  
Chartered Accountants

## Manusher Jonno Foundation (MJF)

### Statement of Financial Position

as at 31 December 2012

	Notes	Amount in Taka	
		2012	2011
<b>Assets:</b>			
<b>Non current assets:</b>			
Property, plant & equipment	Annexure-A	134,600,509	12,674,234
Advance-deposits & prepayments	5.01	10,065,000	12,100,000
<b>Total non-current assets</b>		<b>144,665,509</b>	<b>24,774,234</b>
<b>Current assets:</b>			
Cash and bank balances	4	326,921,137	133,556,821
Advances, deposits & prepayments	5.02	551,337,152	477,350,488
Car loan advances to employees	6	-	1,914,667
Inter Project account receivables	7	7,947,941	-
Other Project fund receivable	8	249,430	716,010
Gratuity fund savings account		2,298,874	2,045,352
Gratuity fund FDR account		24,261,192	18,032,938
<b>Total current assets</b>		<b>913,015,726</b>	<b>633,616,276</b>
<b>Total Assets:</b>		<b>1,057,681,235</b>	<b>658,390,510</b>
<b>Fund and liabilities:</b>			
<b>Equity</b>			
General fund	9	2,299,881	897,311
<b>Non-current liabilities</b>			
Inter Project account-payables	10	7,947,941	-
Fixed assets fund	11	134,600,509	12,674,234
Gratuity fund	12	26,560,066	20,078,290
<b>Total non-current liabilities</b>		<b>169,108,516</b>	<b>32,752,524</b>
<b>Current liabilities</b>			
Payable to donor-bank interest	13	26,571,534	12,565,091
Provision for expenses	14	5,903,360	4,888,601
Accrued expenses	15	10,793	209,133
Other liabilities	16	6,140	-
Foreign donation received in advance	17	834,932,465	597,931,764
Other Project fund in advance	18	14,418,675	4,939,613
Car loan fund	19	4,429,872	4,206,473
<b>Total current liabilities</b>		<b>886,272,838</b>	<b>624,740,675</b>
<b>Total Fund and Liabilities:</b>		<b>1,057,681,235</b>	<b>658,390,510</b>

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

*Alau*  
**Director**  
 Finance & Administration

*Shabreen Khan*  
**Executive Director**

*[Signature]*  
**Treasurer**  
 Governing Board

*[Signature]*  
**Chairperson**  
 Governing Board

*Signed in terms of our report of even date annexed*

Dated, Dhaka;  
 05 June 2013

*S. F. Ahmed*  
**S. F. Ahmed & Co.**  
 Chartered Accountants




**Manusher Jonno Foundation (MJF)**  
**Statement of Comprehensive Income**  
For the period from 01 January to 31 December 2012


	Notes	Amount in Tk	
		2012	2011
<b>Income:</b>			
<b>Donor grants</b>			
Foreign		1,212,985,836	932,481,730
<b>Other Project:</b>			
SAHR	8	813,142	-
Community Foundation	18.a	-	175,000
ANSA	18.b	2,173,903	1,584,415
BPATC	18.d	-	1,780,150
PTF-CARTA	18.f	1,434,919	3,950
World Bank-for VAW Programme	18.g	1,425,648	-
TPM	18.i	2,380,141	-
<b>Other Income</b>	20	3,361,772	951,483
<b>Total income</b>		<u><b>1,224,575,361</b></u>	<u><b>936,976,728</b></u>
<b>Expenditures:</b>			
Personnel Cost-Program	21.a	73,162,468	66,029,470
Personnel Cost-Admin	21.b	18,099,240	16,226,031
Programme monitoring cost	22	6,028,872	4,904,961
Programme operating cost	23	26,060,064	12,282,893
Workshop/ Seminar/ Conference	24	6,566,277	8,155,946
Technical support consultancy	25	4,772,218	2,943,457
Network Alliance - Advocacy	26	53,507,100	28,860,923
Publicity & Campaign	27	21,024,243	4,740,386
Skill Building of Community Based Organizations	28	18,026,165	8,622,957
Audit Fees	29	5,559,500	8,488,124
Research & Institutions	30	1,315,712	-
Documentation & Publication	31	3,136,943	1,769,370
Training	32	1,915,062	1,184,229
Knowledge Management and Institutional Building		14,078	-
Depreciation	Annex-A	5,045,610	5,835,132
		<u><b>244,233,552</b></u>	<u><b>170,043,878</b></u>
Programme expenses-PNGOs	33	968,752,284	762,437,852
<b>Total project expenditure</b>		<u><b>1,212,985,836</b></u>	<u><b>932,481,730</b></u>
Other expenditure	34	1,959,202	464,457
Other Project expenditure	35	8,227,753	3,543,515
<b>Total expenditure</b>		<u><b>1,223,172,791</b></u>	<u><b>936,489,703</b></u>
<b>Net surplus for the year transferred to general fund</b>		<u><b>1,402,570</b></u>	<u><b>487,025</b></u>

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

  
**Director**  
Finance & Administration

  
**Executive Director**

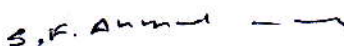
  
**Treasurer**  
Governing Board

  
**Chairperson**  
Governing Board

*Signed in terms of our report of even date annexed*

Dated, Dhaka;  
05 June 2013



  
**S. F. Ahmed & Co.**  
Chartered Accountants

**Manusher Jonno Foundation (MJF)**  
Statement of Receipts and Payments  
For the period from 01 January to 31 December 2012

	Notes	Amount in Taka	
		2012	2011
<b>Receipts:</b>			
<b>Opening Balance:</b>			
Cash in hand		10,000	10,000
Cash at bank		133,546,821	90,278,398
		<b>133,556,821</b>	<b>90,288,398</b>
<b>Foreign grants:</b>			
Foreign donor grants (DFID & Norwegian)	17.a	1,563,444,476	1,155,909,482
		<b>1,563,444,476</b>	<b>1,155,909,482</b>
<b>Other projects grants:</b>			
SAHR		563,712	378,910
World bank for result monitoring project TPM		-	2,990,000
PTF		12,219,659	-
ANSA		1,495,000	2,165,525
Community foundation		-	269,059
World Bank-VAW Program		3,244,861	-
World bank for BPATC program		712,060	890,075
		<b>18,235,292</b>	<b>6,693,569</b>
<b>Other receipts:</b>			
ALOK-MJF training center		2,357,963	944,448
Car Loan		2,314,667	2,014,350
Received from sale of old asset		148,112	-
Interest earned	36	19,660,856	1,170,452
		<b>24,481,598</b>	<b>4,129,250</b>
		<b>1,739,718,187</b>	<b>1,257,020,699</b>
<b>Total receipts</b>			
<b>Payments:</b>			
<b>Foreign grants</b>			
Personnel cost-Program		73,302,495	65,970,337
Personnel cost-Admin		18,099,240	16,226,031
Programme monitoring cost		6,028,872	6,477,033
Programme operating cost		23,569,742	8,662,671
Fixed assets purchase	Annex-A	127,065,346	9,393,539
Workshop/ Seminar/ Conference		6,566,277	9,340,175
Technical support consultancy		3,893,462	6,406,256
Network Alliance - Advocacy		52,715,149	28,529,992
Publicity & Campaign		20,209,728	-
Skill Building of Community Based Organizations		16,079,312	1,436,530
Audit Fees		4,675,000	6,406,256
Research & Institutions		1,315,712	-
Documentation & Publication		3,075,443	1,097,738
Training		1,915,062	3,913,124
Knowledge Management and Institutional Building		14,078	-
Grants to partner		1,035,636,589	908,287,037
		<b>1,394,161,507</b>	<b>1,072,146,719</b>
<b>From Other projects grants</b>			
SAHR		813,142	343,681
ANSA		1,946,903	1,583,415
Community foundation		-	175,000
Car loan		400,690	1,305,000
World Bank BPATC		-	1,780,150
PTF-CARTA		958,017	3,950
World Bank-Result Monitoring Project TPM		2,069,688	-
World Bank-VAW Program		1,425,648	-
ALOK-MJF training center		1,983,443	491,659
		<b>9,597,531</b>	<b>5,682,855</b>
		<b>1,403,759,038</b>	<b>1,077,829,574</b>
<b>Sub total (A)</b>			
<b>Advance and prepayments</b>			
Advance to vendors		270,045	27,297,719
Advance Tax		286,033	-
Advance to consultants		460,463	878,756
Advance to employees		66,200	154,100
Prepaid Insurance		-	-
Advances to service provider/ short term partners		7,955,271	17,303,730
		<b>9,038,012</b>	<b>45,634,305</b>
		<b>1,412,797,050</b>	<b>1,123,463,878</b>
<b>Sub total (B)</b>			
<b>Grant total (A+B)</b>			
<b>Closing balance:</b>			
Cash in hand		100,000	10,000
Cash at bank	4	326,821,137	133,546,821
		<b>326,921,137</b>	<b>133,556,821</b>
		<b>1,739,718,187</b>	<b>1,257,020,699</b>

Total

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

*[Signature]*  
**Director**  
Finance & Administration

*[Signature]*  
**Executive Director**

*[Signature]*  
**Treasurer**  
Governing Board

*[Signature]*  
**Chairperson**  
Governing Board

*Signed in terms of our report of even date annexed*

Dated, Dhaka;  
05 June 2013



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

**Manusher Jonno Foundation (MJF)**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2012**

**1. Background:**

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 renewal dated 15 December 2011 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 initiatives through the 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 better

**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**

The financial statements are prepared in accordance with generally accepted accounting principles unless where those differ from accounting policies stated below. These accounting policies are applied consistently to all periods presented except where noted. 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 has introduced IAS 20-Accounting for Government Grants and Disclosure of Government Assistance in maintaining its donor fund accounts from 2008.

### 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.

The cost of an item of property, plant and equipment shall be recognized as an asset if, and only if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably.

An item of property, plant and equipment that qualifies for recognition as an asset shall be measured at its cost. The cost of an item of property, plant and equipment comprises: (a) its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates. (b) any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

### 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 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%
Sundry Asset	15%
Software	25%

### 3.6 Donor grants

All donor grants received during the year 2012 by MJF for implementing programs are initially recorded as liability under the head 'Foreign donation 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 the consent of Governing Board of MJF. Under specific condition, the loan is provided to the staff which is refunded by equalize monthly installment (EMI) 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 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 suggested by the internal auditor MJF will consider itself as individual assessee for the income 2012-13.

### 3.10 Employees benefit plans

#### a) Short-term Benefits:

Short-term benefits to employees such as wages, salaries, leave encashment, festival bonus, performance bonus and working mother benefit for current employees.

#### b) Post employment benefits:

##### Provident fund:

Manusher Jonno Foundation operates Recognized Provident Fund by separate board of trustee for its employees where both the employer and employee's are contributed to recognized provident fund at the rate of 10% on monthly basic salary.

##### Gratuity Fund:

Manusher Jonno Foundation operates unrecognised Gratuity 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.

### 3.11 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.

### 3.12 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.

### 3.13 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.

### 3.14 Reporting period

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

### 3.15 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	
		2012	2011
<b>4. Cash and bank balances:</b>			
<b>Cash in hand:</b>			
PROVAT		20,000	10,000
ALOK		50,000	-
MAWNA		30,000	-
<b>Sub Total:</b>		<u>100,000</u>	<u>10,000</u>
Standard Chartered bank, Gulshan north branch:			
Mother account-Current A/C No.01 2885913 01		5,289,331	6,176,786
Operational account-Current A/C No.01 2885913 02		33,281,647	24,320,742
Special Notice Deposit a/c No.02 2885913 01		275,683,488	100,089,771
Prime Bank, Dhanmondi branch:			
Car loan account Saving A/C No.14621080010188		4,429,872	2,291,807
Corpus account SND A/C No.14631050010189		2,371,349	667,715
CARTA-Bank Account # 02-2885913-03		5,765,450	-
<b>Sub Total:</b>		<u>326,821,137</u>	<u>133,546,821</u>
<b>Total:</b>		<u>326,921,137</u>	<u>133,556,821</u>
<b>5. Advances, deposits and prepayments:</b>			
<b>5.01 Non-current: Rent</b>			
Main office MJF		8,625,000	11,625,000
ALOK-2		-	475,000
Proshika Manobik Unnayan Kendra		1,440,000	-
<b>Sub Total:</b>		<u>10,065,000</u>	<u>12,100,000</u>
<b>5.02 Current:</b>			
PNGOs		510,665,899	440,845,185
Vendors		3,269,600	6,677,370
Consultants		460,463	878,756
Employees		220,300	154,100
Prepaid Insurance		76,810	138,801
Main office MJF		9,000,000	9,328,500
ALOK-2		-	285,000
MAWNA		360,000	-
Short term partners		26,998,047	19,042,776
Advance Tax-Provat		286,033	-
<b>Sub total:</b>		<u>551,337,152</u>	<u>477,350,488</u>
<b>Total:</b>		<u>561,402,152</u>	<u>489,450,488</u>
<b>6. Car loan advances to employees:</b>			
<b>Opening balance</b>		1,914,667	2,624,017
Add: Addition during the year		400,000	1,305,000
Less: realized during the year		2,314,667	2,014,350
<b>Closing balance</b>		<u>-</u>	<u>1,914,667</u>
<b>7. Inter project account receivables:</b>			
Accounts Receivable-GF		1,003,810	-
Accounts Receivable-PROVAT		6,944,131	-
<b>Total:</b>		<u>7,947,941</u>	<u>-</u>



		Amount in Taka	
		2012	2011
<b>8. Other project fund:</b>			
<b>Other project fund receivables:</b>			
World bank for BPATC program		-	712,060
PTF		-	3,950
SAHR (Note: 8.a)		249,430	-
<b>Total:</b>		<u>249,430</u>	<u>716,010</u>
<b>8.a SAHR:</b>			
<b>Opening balance</b>			
Add: Fund received during the year		563,712	-
		<u>563,712</u>	-
Less: Transferred to statement of comprehensive income		813,142	-
<b>Sub Total:</b>		<u>(249,430)</u>	<u>-</u>
<b>8.b SAHR</b>			
Expenses for SAHR		813,142	-
<b>Sub Total:</b>		<u>813,142</u>	<u>-</u>
<b>9. General fund:</b>			
<b>Opening balance:</b>		897,311	410,286
Add: Surplus during the year		1,402,570	487,025
<b>Closing balance</b>		<u>2,299,881</u>	<u>897,311</u>
<b>10. Inter project accounts payables</b>			
Accounts Payable-GF		6,398,461	-
Accounts Payable -PROVAT		310,453	-
Accounts Payable-ANSA		228,000	-
Accounts Payable-CARTA		1,011,027	-
<b>Total:</b>		<u>7,947,941</u>	<u>-</u>
<b>11. Fixed asset fund:</b>			
<b>Opening balance :</b>		12,674,234	9,115,827
Add: Transferred from Donors' grants in Advance (Note-16)		127,065,346	9,393,539
		139,739,580	18,509,366
Less: Transfer to Donor Fund in Advance		155,359	-
Less: Transferred to statement of comprehensive income		5,045,609	5,835,132
<b>Sub Total:</b>		<u>134,538,612</u>	<u>12,674,234</u>
<b>11.a Fixed asset fund: CARTA</b>			
<b>Opening balance :</b>		-	-
Add: Transferred from Donors' grants in Advance		81,186	-
		<u>81,186</u>	-
Less: Transferred to statement of comprehensive income		19,289	-
<b>Sub Total:</b>		<u>61,897</u>	<u>-</u>
<b>Total:</b>		<u>134,600,509</u>	<u>12,674,234</u>

	Amount in Taka	
	2012	2011
<b>12. Gratuity fund:</b>		
Opening balance	20,078,290	14,502,698
Add: Provision during the year	4,758,474	4,772,877
Bank interest	2,285,633	962,945
	<u>27,122,397</u>	<u>20,238,520</u>
Less: Final payment to employees	559,422	152,494
Bank charge and tax	2,909	7,736
	<u>562,331</u>	<u>160,230</u>
<b>Closing balance</b>	<b><u>26,560,066</u></b>	<b><u>20,078,290</u></b>
<b>13. Payable to donors- bank interest:</b>		
Opening balance	12,565,091	9,457,841
Add:		
Interest received (Note-36)	19,435,919	1,009,007
Interest received from PNGOs during the year	2,936,409	2,098,243
Interest received from CARTA during the year	849	-
Interest received from SPNGOs during the year	46,951	-
Less: Transferred to donor fund	8,413,685	-
<b>Closing balance</b>	<b><u>26,571,534</u></b>	<b><u>12,565,091</u></b>
<b>14. Provision for expenses:</b>		
Vehicle Rent	141,689	-
Overtime	65,406	-
Website Maint.	5,000	-
Newspaper bill	-	4,534
Telephone maintenance	-	2,340
Internet service bill	-	31,100
Fuel for vehicles	90,624	125,997
WASA bill	3,989	24,477
Mineral water	-	8,620
Courier service bill	3,025	23,552
Electricity bill	50,190	35,450
Telephone & mobile bill	16,635	8,130
Tax provision	-	41,428
Audit fees	5,459,500	4,575,000
Mim auto dry cleaners	-	7,973
Festival Bonus	10,647	-
Gratuity	56,655	-
<b>Total:</b>	<b><u>5,903,360</u></b>	<b><u>4,888,601</u></b>
<b>15. Accrued expenses:</b>		
Overtime	-	121,033
Accrued expenses	10,793	-
Mobile Allowance	-	21,800
Security services bill	-	66,300
<b>Total:</b>	<b><u>10,793</u></b>	<b><u>209,133</u></b>

	Amount in Taka	
	2012	2011
<b>16. Other liabilities:</b>		
VAT payable	5,301	-
Withholding tax	839	-
<b>Total:</b>	<b>6,140</b>	<b>-</b>
<b>17. Foreign donation received in advance:</b>		
<b>Opening balance</b>	<b>597,931,764</b>	<b>378,062,419</b>
Add: Fund received during the year (Notes 17.a)	1,563,444,476	1,155,909,482
Add: Fund received from donor interest	8,413,685	-
Add: Deferred Income-WDV of Asset	20,087	-
Sale of old asset	128,025	-
	<b>2,169,938,037</b>	<b>1,533,971,901</b>
Less: Transferred to statement of comprehensive income:		
Depreciation	1,207,940,226	926,646,598
Transferred to fixed assets fund	127,065,346	9,393,539
	<b>1,335,005,572</b>	<b>936,040,137</b>
<b>Closing balance</b>	<b>834,932,465</b>	<b>597,931,764</b>
<b>17.a Fund received during the year:</b>		
<b>Date of fund received from DFID</b>		
29.02.12 US\$ 8,000,000	1,023,767,200	-
04.12.12 US\$ 2,000,000	258,044,000	-
06.01.11	-	210,377,115
29.05.11	-	122,770,725
27.07.11	-	257,119,148
13.10.11	-	299,993,422
<b>Sub Total:</b>	<b>1,281,811,200</b>	<b>890,260,410</b>
<b>Date of fund received from the Norwegian Embassy</b>		
30.04.12 US\$ 1,736,864.96	141,120,278	-
24.09.12 US\$ 1,727,264.88	140,512,998	-
19.05.11	-	133,387,889
12.10.11	-	132,261,183
<b>Sub Total:</b>	<b>281,633,276</b>	<b>265,649,072</b>
<b>Total fund received during the year</b>	<b>1,563,444,476</b>	<b>1,155,909,482</b>
<b>18. Other Project fund in advance:</b>		
Community foundation (Note:18.a)	135,017	135,017
ANSA (Note:18.b)	1,135,693	1,814,596
PTF (Note:18.e)	10,718,893	-
World Bank VAW Program (Note:18.g)	1,819,213	-
World Bank-Result Monitoring Project (RMP) (Note:18.i)	609,859	2,990,000
<b>Closing balance</b>	<b>14,418,675</b>	<b>4,939,613</b>
<b>18.a Community foundation</b>		
<b>Opening balance</b>	<b>135,017</b>	<b>40,958</b>
Add: Fund received during the year	-	269,059
	<b>135,017</b>	<b>310,017</b>
Less: Transferred to statement of comprehensive income	-	175,000
<b>Closing balance</b>	<b>135,017</b>	<b>135,017</b>

	Amount in Taka	
	2012	2011
<b>18.b ANSA</b>		
<b>Opening balance</b>	1,814,596	1,233,486
Add: Fund received during the year	1,495,000	2,165,525
	<u>3,309,596</u>	<u>3,399,011</u>
Less: Transferred to statement of comprehensive income (Note-18.c)	2,173,903	1,584,415
<b>Closing balance</b>	<u>1,135,693</u>	<u>1,814,596</u>
<b>18.c ANSA-Expenses</b>		
Salary	228,000	-
Postage & Courier-C S CARD-Prog	4,002	-
Office Stationery-C S CARD-Prog	1,836	-
Grant Expenses of Partners for C S CARD	124,899	-
Expenses for C S CARD	1,696,716	-
Other Costs-C S CARD-Prog	118,450	-
<b>Sub Total:</b>	<u>2,173,903</u>	<u>-</u>
<b>18.d BPATC</b>		
<b>Opening balance</b>	(712,060)	178,015
Add: Fund received during the year	712,060	890,075
	-	<u>1,068,090</u>
Less: Transferred to statement of comprehensive income	-	1,780,150
<b>Closing balance</b>	<u>-</u>	<u>(712,060)</u>
<b>18.e Partnership for Transparency Fund (PTF)</b>		
<b>Opening balance</b>	(3,950)	-
Add: Fund received during the year	12,219,659	-
	<u>12,215,709</u>	<u>-</u>
Less: CARTA expenses (excluding depreciation)	1,415,630	3,950
Less: Transferred to fixed assets fund	81,186	-
<b>Closing balance</b>	<u>10,718,893</u>	<u>(3,950)</u>
<b>18.f CARTA-Expenses</b>		
Basic Salary-CARTA-AdM	704,826	-
Basic Salary- CARTA-Prog	255,043	-
Employee Gratuity-CARTA-AdM	6,655	-
Employee Gratuity-CARTA-Prog	50,000	-
Recruitment cost-CARTA-AdM	1,560	-
Festival Bonus - Individual-CARTA-AdM	10,647	-
Telephone & Mobile-CARTA-AdM	600	-
Telephone & Mobile-CARTA-Prog	900	-
Postage & Courier-CARTA-AdM	6,023	-
Office Stationery-CARTA-AdM	9,151	-
Staff Meeting with Counterparts-CARTA-AdM	6,935	-
Local Conveyance-CARTA-AdM	60	-
Advertisement cost-CARTA-AdM	75,245	-
Refreshment-CARTA-AdM	1,920	-
Legal Fees-CARTA-AdM	20,000	-
Overhead Cost - CARTA - AdM	195,752	-
Depreciation-Computer Equipment-CARTA	17,777	-
Depreciation-Furniture & Fixtures-CARTA	1,512	-
Travel In country-CARTA	21,100	-
Perdiem-CARTA	3,900	-
Vehicle Hire-CARTA	13,145	-
Dissemination of Small Grants Facilities	32,168	-
Grant Expense-CARTA-Prog	-	3,950
<b>Sub Total:</b>	<u>1,434,919</u>	<u>3,950</u>

	Amount in Taka	
	2012	2011
<b>18.g World Bank VAW Program</b>		
Opening balance	-	-
Add: Fund received during the year	3,244,861	-
	<u>3,244,861</u>	<u>-</u>
Less: Transferred to statement of comprehensive income (Note-18.h)	1,425,648	-
Closing balance	<u>1,819,213</u>	<u>-</u>
<b>18.h World Bank VAW Program</b>		
Vehicle Hire-GSPHR	31,393	-
Consultants for technical input-GSPHR	202,315	-
Campaign on VAW Program	207,417	-
Grant Expense-GSPHR-Prog	984,523	-
Sub Total:	<u>1,425,648</u>	<u>-</u>
<b>18.i Other donor fund: World Bank-Result monitoring Project (RMP)</b>		
Opening balance	2,990,000	-
Add: Fund received during the year	-	2,990,000
	<u>2,990,000</u>	<u>2,990,000</u>
Less: Transferred to statement of comprehensive income (Note 18.j)	2,380,141	-
Closing balance	<u>609,859</u>	<u>2,990,000</u>
<b>18.j World Bank-Exp.</b>		
Office Stationery-R M P-AdM	16,782	-
Overhead Cost - RMP - AdM	310,453	-
Vehicle Hire-R M P	25,886	-
Grant Expense-R M P-Prog	1,913,005	-
World Bank-Exp	114,015	-
Sub Total:	<u>2,380,141</u>	<u>-</u>
<b>19. Car loan fund:</b>		
Opening balance	4,206,474	4,045,028
Add: Interest from loan to employees (Note-36)	66,789	65,986
Add: Interest from bank (Note-36)	157,299	97,149
	<u>4,430,562</u>	<u>4,208,163</u>
Less: Bank charges	690	1,690
Closing balance	<u>4,429,872</u>	<u>4,206,473</u>
<b>20. Other income:</b>		
Sales Revenue-ALOK	2,326,064	951,483
Income from ANSA	228,000	-
Income from CARTA	465,357	-
Income from TPM	310,453	-
Interest from Corpus	31,898	-
Total:	<u>3,361,772</u>	<u>951,483</u>

Amount in Taka	
2012	2011

**21. Personnel cost:**

**21.a Personnel cost-program**

Basic Salary-Provat-Prog	36,382,039	32,451,273
Housing Allowances-Provat-Prog	18,204,694	16,225,753
Internship-Provat-Prog	104,534	-
Educational Allowance-Provat-Prog	2,700	-
Transportation Allowance-Provat-Prog	1,945,455	1,885,903
Employee Gratuity-Provat-Prog	3,892,791	4,086,225
Hospitalization/ Maternity Benefit-Provat-Prog	56,440	-
Medical Allowance-Provat-Prog	1,295,914	1,257,565
Employers Contribution to PF-Provat-Prog	3,553,708	3,154,577
Performance Bonus-Provat-Prog	23,000	344,193
Recruitment cost-Provat-Prog	1,986	-
Staff Uniforms & Others -Provat-Prog	43,971	16,250
Festival Bonus - Individual-Provat-Prog	7,637,736	6,595,731
Temporary Staff - Agency-Provat-Prog	9,500	-
Nursing Mothers Allowance-Provat-Prog	8,000	12,000
<b>Sub Total:</b>	<b>73,162,468</b>	<b>66,029,470</b>

**21.b Personnel cost-admin:**

Basic Salary-Provat-AdM	8,397,187	7,056,936
Housing Allowances-Provat-AdM	4,110,110	3,528,507
Overtime-Provat-AdM	1,027,895	930,010
Internship-Provat-AdM	73,000	70,000
Transportation Allowance-Provat-AdM	438,183	427,507
Telephone Allowance-Provat-AdM	257,900	244,800
Employee Gratuity-Provat-AdM	865,683	917,959
Hospitalization/ Maternity Benefit-Provat-AdM	298,857	285,297
Medical Allowance-Provat-AdM	384,967	351,000
Leave Encashment-Provat-AdM	57,904	99,005
Employers Contribution to PF-Provat-AdM	785,995	701,274
Performance Bonus-Provat-AdM	11,000	149,334
Support to Employees'-Provat-AdM	18,000	26,750
Recruitment cost-Provat-AdM	138,560	10,920
Casual/Temporary Staff - Individual-Provat-AdM	100,165	210,886
Temporary Staff - Agency-Provat-AdM	929,702	945,312
Expense Reimbursement-Provat-AdM	204,132	270,534
<b>Sub Total:</b>	<b>18,099,240</b>	<b>16,226,031</b>
<b>Total:</b>	<b>91,261,708</b>	<b>82,255,501</b>

**22. Programme monitoring cost:**

Travel In country-Provat-Prog	1,789,045	1,088,523
Perdiem-Provat-AdM	1,138	-
Perdiem-Provat-Prog	1,195,235	1,166,239
Lodging-Provat-Prog	1,235,365	1,163,910
Vehicle Hire-Provat-Prog	1,799,653	1,486,289
Fuel-Provat-Prog	6,116	-
Milage/Tolls/Other transportation-Provat-Prog	2,320	-
<b>Total:</b>	<b>6,028,872</b>	<b>4,904,961</b>



Amount in Taka	
2012	2011

**23. Programme operating cost:**

Rent-Provat-AdM	12,753,000	4,967,130
Utilities-Provat-AdM	833,579	526,333
Telephone & Mobile-Provat-AdM	200,847	201,859
Postage & Courier-Provat-AdM	126,536	149,443
Office Stationery-Provat-AdM	574,385	590,455
Office supplies-Provat-AdM	866,801	641,639
Fuel-Provat-AdM	2,263,280	1,722,886
Vehicle Maintenance-Provat-AdM	1,770,776	1,423,677
Milage/Tolls/Other transportation-Provat-AdM	83,606	77,308
Office Maintenance -Provat-AdM	1,617,215	456,849
Office Maintenance-Provat-Prog	7,800	-
Repair & Maintenance IT-Provat-AdM	262,445	62,367
Office Equipment Maintenance-Provat-AdM	153,045	160,248
Furniture Maintenance-Provat-AdM	63,250	49,440
Books & Periodicals-Provat-AdM	49,630	55,927
Staff Meeting with Counterpart-Provat-AdM	109,643	-
Local Conveyance-Provat-AdM	77,336	144,105
Internet & Website-Provat-AdM	686,173	387,559
Printing-Provat-AdM	136,206	111,628
Office Furniture-Provat-AdM	45,800	-
Equipment Purchase-Provat-AdM	16,000	-
Kitchen Supplies-Provat-AdM	42,926	13,824
Office Relocation Provat-AdM	2,691,181	19,155
Advertisement cost-Provat-AdM	142,874	52,990
Insurance for Property-Provat-AdM	112,725	81,947
Refreshment-Provat-AdM	206,976	187,598
Legal Fees-Provat-AdM	69,135	29,250
Bank Service Charge-Provat-AdM	53,657	28,776
VAT Payment-Provat-AdM	42,538	-
Other Cost	700	500
Expenses for Library management	-	140,000
<b>Total:</b>	<b>26,060,064</b>	<b>12,282,893</b>

**24. Workshop/ seminar/ conference:**

CVAW Partners, non partners Meeting -Provat-Prog	399,841	-
Strategic Direction meeting on VAW issues-Provat-Prog	182,614	-
Workshop on " Women's safety in city" -Bangladesh-Provat-Prog	45,570	-
Partners' meeting on Dalit and Plain-land Adivasi's-Provat-P	104,441	-
Partners' meeting on disability issue-Provat-Prog	100,480	-
Partners' meeting with poverty-focused partners-Provat-Prog	3,560	-
Workshop/ Seminar/ Conference- Governance	12,960	-
Strategic planning workshop on SAJAG Network-Provat-Prog	94,885	-
SAJAGG initiative based on Strategic planning-Provat-Prog	100,955	-
Manual development including consultant fee and public-Prog	34,350	-
Inter National Confer. on Social Accountability-Provat-Prog	36,800	-
Child Pornography-Provat-Prog	186,093	-
Meeting with partners-Provat-Prog	6,900	-
Youth leadership dev. Nation wide network-Provat-Prog	83,573	-
RTI Campaign - Electronic Media-Provat-Prog	5,000	-
RTI Campaign - other coalition-Provat-Prog	336,225	-
RTI with information commission-Provat-Prog	2,189,320	-

	Amount in Taka	
	2012	2011
RTI with training institutions-Provat-Prog	12,305	-
RTI Forum-Governance-Provat-Prog	254,236	-
Workshop/Seminar/Conference-In country Org. Dev.-Provat-Prog	43,823	871,549
Overseas/Workshop/Seminar/Conference-Rights-Provat-Prog	896,888	287,598
Overseas/Workshop/Seminar/Conference-Governance-Provat-Prog	966,373	173,592
Workshop/Seminar/ Conference - Overseas Org. Dev. -Provat-Pr	459,555	1,010,343
Staff Meeting with Counterpart-Provat-Prog	8,280	140,322
Refreshment-Provat-Prog	1,250	-
Workshop/ seminars/ conference - in country-rights	-	1,631,337
Workshop/ seminars/ conference - in country-governance	-	1,717,208
BMET	-	2,323,997
<b>Total:</b>	<b>6,566,277</b>	<b>8,155,946</b>
<b>25. Technical support/consultancy:</b>		
Consultants for technical input-Provat-AdM	20,834	-
Consultants for technical input-Provat-Prog	2,786,165	2,685,701
Enabling Fund-Rights Status of Marginalized Community-Provat	1,965,219	257,756
<b>Total:</b>	<b>4,772,218</b>	<b>2,943,457</b>
<b>26. Network alliance - advocacy:</b>		
BMET-Provat-Prog	520,815	-
Contribution - Network & Alliance Building	534,500	-
Support to Samajik Protirodh Committee-Provat-Prog	588	-
Meeting with Human Right Cell of Bangladesh S/C & District B	9,962	-
Mapping on provisions/Services for Survivors-Provat-Prog	2,700	-
Observation of International Workers Day-Provat-Prog	2,395	-
Observation of International Migrant Workers Day-Provat	151,270	-
Observation of world dignity day-Provat-Prog	37,000	-
Mobilization Programme by Harijan and Dalit-Provat-Prog	112,000	-
Santal Upsurge Day Observation-Provat-Prog	150,000	-
Adivasi Day Observation-Provat-Prog	380,000	-
Support for potential partners-Provat-Prog	21,301,381	18,737,519
Compilation of the traditional land related laws in CHT -Pro	2,536,529	-
Advocacy-Provat-AdM on CHT accord -Provat-Prog	78,647	-
Study on education situation in CHT-Provat-Prog	215,607	-
Support to NLASO-Provat-Prog	1,490,309	-
Safe Home-Provat-Prog	2,656,110	-
Centre for Global Change-Provat-Prog	1,474,540	-
Summer school-Provat-Prog	200,000	-
Network Alliance-Land Law Review-Provat-Prog	6,599,547	7,063,674
Institutional support to regulatory bodies-Prog	533,900	-
DIPTYA Project-Provat-Prog	168,087	-
Enabling Fund- DIPTYA Project-Provat-Prog	14,348,913	3,059,730
Advocacy-Provat-AdM on CHT accord-Prog	2,300	-
<b>Total:</b>	<b>53,507,100</b>	<b>28,860,923</b>

Amount in Taka	
2012	2011

**27. Publicity & campaign:**

Publicity & Communication-Provat-AdM-Provat-Prog	319,100	43,940
Human Rights Day-Provat-Prog	481,461	1,950,808
TV Talk Show with short story-Provat-Prog	4,821,003	236,000
Audio Visual Spot on TV & Radio - MJF-Provat-AdM-Provat-Prog	11,600,258	2,103,638
Media Campaign on Dalit-Provat-Prog	160,000	406,000
New Photo Collection-Provat-Prog	50,000	-
Media Campaign on MJF-Provat-AdM-Provat-Prog	423,419	-
Campaign of women status-Provat-Prog	3,169,002	-
<b>Total:</b>	<b>21,024,243</b>	<b>4,740,386</b>

**28. Skill Building of community based organizations:**

Partners Capacity Building-Provat-Prog	442,191	-
Partners Capacity Building Rent & Utilities-Provat-Prog	7,339,632	-
Partners Capacity - Training Centre Maintenance-Provat-Prog	1,131,744	-
Partners Capacity - Stationeries & Supplies-Provat-Prog	279,992	-
Local training for staff development of partners-Provat-Prog	21,696	-
Training on Human Rights & Governance-Provat-Prog	260,830	-
Training on Gender Issues-Provat-Prog	150,750	-
Training on Advocacy Capacity Building-Provat-Prog	169,669	-
Training on Project Cycle Management-Provat-Prog	274,296	-
Documentation and Report Writing-Provat-Prog	27,450	-
Training on Finance and Non Finance Person-Provat-Prog	127,168	-
Training on Financial Management-Provat-Prog	120,614	-
Training on Management Information System-Provat-Prog	52,916	-
Training on Strategic Planning-Provat-Prog	56,373	-
Facilitator/ Trainer Fees-Provat	240,750	-
Training on Career Development for Marginalized Population-P	955,434	-
RTI Law Implementation-Provat-Prog	386,892	-
Refreshers for Core Trainers-Provat-Prog	3,000	-
Special Training on Women & Child-Provat-Prog	15,234	-
Communication and Media Relation-Provat-Prog	3,795	-
Seminar On CHT Education System, NGO Capacity-Provat-Prog	246,712	-
Partner Coordination Meeting at CHT-Provat-Prog	104,695	-
Educational support to Institutions-Prog	5,611,082	-
Training Materials-Provat-AdM	3,250	-
<b>Total:</b>	<b>18,026,165</b>	<b>8,622,957</b>

**29. Audit:**

Audit fees - PNGOs	5,083,000	7,343,820
Audit fees (internal & external audit)	476,500	1,144,304
<b>Total:</b>	<b>5,559,500</b>	<b>8,488,124</b>

	Amount in Taka	
	2012	2011
<b>30. Research &amp; institutions:</b>		
Consultation on Draft Hindu Law at Dhaka-AdM	16,000	-
Consultation on Draft Hindu Law at Dhaka-Prog	794,935	-
Study on education situation in CHT-Prog	450,000	-
Meeting with Hindu Marriage Law draft committee-Provat-Prog	54,777	-
<b>Total:</b>	<b>1,315,712</b>	<b>-</b>
<b>31. Documentation &amp; publication:</b>		
Publishing Land mark judgment on VAW-Provat-Prog	576,296	-
RTI publication-Provat-Prog	15,000	193,725
Video Documentary on CHT-Provat-AdM -Provat-Prog	1,044,000	103,550
Newsletter on CHT partners -Provat-Prog	17,595	29,649
Communication manual -Provat-Prog	114,295	-
Book publication on CHT issue-Provat-Prog	196,040	-
Trainers' hand book on RTI -Provat-Prog	47,760	-
Manual on Child Rights-Provat-Prog	61,500	17,500
Manual on Human Rights -Provat-Prog	229,000	-
News Letter - 4 Issues-Provat-Prog	91,894	470,590
Booklet on rights of the Sex Workers particularly minor girl	20,000	-
Feature Reporting on Dalit - Print & Electronic Media-Provat	6,360	34,350
Diary, Calendar& Annual Report-Provat-Prog	624,910	565,600
Publications on Hindu Marriage Law-Provat-Prog	92,293	-
Others Publication	-	354,406
<b>Total:</b>	<b>3,136,943</b>	<b>1,769,370</b>
<b>32. Training:</b>		
Employee Training - In country-Provat-Prog	9,000	500
Employee Training - Overseas-MIS-Provat-Prog	13,791	-
Employee Training - Overseas-Rights-Provat-Prog	731,267	-
Employee Training - Overseas-Finance-Provat-Prog	616,581	-
Employee Training - Overseas-CBU-Provat-Prog	301,161	-
Employee Training - Overseas-Org Dev-Provat-Prog	243,262	1,183,729
<b>Total:</b>	<b>1,915,062</b>	<b>1,184,229</b>
<b>33. Programme expenses-PNGOs:</b>		
Rights of the Marginalized & CHT-Prog	360,923,625	272,192,842
Combating VAW-Prog	178,465,239	137,625,264
Protecting WC & VW (Workers' rights)-Prog	139,303,509	115,463,173
Ensuring responsive of public institutions-Prog	290,059,911	237,156,573
<b>Total:</b>	<b>968,752,284</b>	<b>762,437,852</b>

Amount in Taka	
2012	2011

**34. Other expenditure-ALOK:**

**34.a ALOK:**

Basic Salary	91,088	-
Temporary Staff - Agency	7,597	-
Rent	511,000	-
Utilities	66,780	-
Telephone, Mobile & Fax	323	-
Office Stationery	50,571	-
Office supplies	5,057	-
Training Materials	86,446	-
Office Maintenance	10,100	-
Books & Periodicals	1,646	-
Local Conveyance	2,415	-
Internet & Website	700	-
Advertisement cost	171,610	-
Food & Beverages	804,668	-
Legal Fees	8,785	-
Bank Service Charge	575	-
Vehicle Hire	12,065	-
Facilitator/ Trainer Fees	19,565	-
<b>Sub Total:</b>	<b>1,850,991</b>	<b>464,457</b>

**34.b General expenses:**

Bank Service Charge-GF	575	-
VAT Payment-GF	62,636	-
General Expense	45,000	-
<b>Sub Total:</b>	<b>108,211</b>	<b>-</b>
<b>Total:</b>	<b>1,959,202</b>	<b>464,457</b>

**35. Other Project expenditure:**

Community Foundation	-	175,000
BPATC	-	1,780,150
ANSA-Expenses	2,173,903	1,584,415
Other donor fund: World Bank-Result monitoring Project (RMP)	2,380,141	-
CARTA-Expenses with depreciation	1,434,919	3,950
World Bank VAW Program	1,425,648	-
SAHR	813,142	-
<b>Total:</b>	<b>8,227,753</b>	<b>3,543,515</b>

**36. Interest earned:**

Interest from MJF Bank A/C	19,435,919	1,009,007
Car Loan -bank interest	157,299	95,459
CARTA -bank interest	849	-
Car Loan - interest from employee	66,789	65,986
<b>Total:</b>	<b>19,660,856</b>	<b>1,170,452</b>



**Manusher Jonno Foundation (MJF)**  
Schedule of Fixed Assets  
As on 31 December 2012

Particulars	Cost				Depreciation				Written Down Value	
	Balance as on 1 Jan 2012	Addition During the Year 2012	Adjustment During the Year 2012	Balance as on 31 December 2012	Rate	Balance as on 1 Jan 2012	Charged During the Year 2012	Adjustment During the Year 2012		Balance as on 31 December 2012
Land		121,065,035.00		121,065,035.00						121,065,035.49
Furniture fixture	2,685,186.17	517,255.00	116,249.04	3,086,192.13	15%	1,572,620.00	409,993.00	66,514.00	1,916,099.00	1,170,093.62
Furniture fixture-ALOK	53,700.00	508,930.00	-	562,630.00	15%	8,055.00	84,428.00	-	92,483.00	470,147.49
Furniture fixture-MAONA	-	115,597.00	-	115,597.00	15%	-	17,347.00	-	17,347.00	98,250.00
Office equipment	4,462,673.06	2,637,398.00	74,224.09	7,025,846.97	15%	2,681,108.00	954,352.52	58,047.00	3,577,413.52	3,448,433.45
Office equipment-ALOK	328,750.00	-	-	328,750.00	15%	49,313.00	49,313.00	-	98,626.00	230,124.00
Office equipment-MAONA	-	1,244,135.00	-	1,244,133.00	15%	-	186,625.00	-	186,625.00	1,057,508.00
Computer equipment	7,353,832.10	809,868.00	2,198,877.27	5,964,822.83	25%	5,957,604.00	715,060.00	2,135,969.00	4,536,695.00	1,428,127.83
Computer equipment-ALOK	57,200.00	24,258.00	-	81,458.00	25%	14,300.00	20,366.00	-	34,666.00	46,792.00
Computer equipment-MAONA	-	47,998.00	-	47,998.00	25%	-	12,000.00	-	12,000.00	35,998.00
Vehicles	22,814,254.65	-	-	22,814,254.65	20%	15,072,649.00	2,503,400.00	-	17,576,049.00	5,238,205.65
Electrical & other equipments	299,948.80	48,494.00	38,266.90	310,175.90	20%	140,425.00	61,746.00	18,569.00	183,602.00	126,573.90
Electrical & other equipments-ALOK	34,200.00	-	8,550.00	25,650.00	20%	6,840.00	5,130.00	1,710.00	10,260.00	15,390.00
Electrical & other equipments-MAONA	-	39,880.00	-	39,880.00	20%	-	7,976.00	-	7,976.00	31,904.00
Sundry	17,870.00	6,500.00	-	24,370.00	15%	2,681.00	3,656.00	-	6,337.00	18,033.00
Sundry-ALOK	11,280.00	-	-	11,280.00	15%	1,692.00	1,692.00	-	3,384.00	7,896.00
Software	83,500.00	-	-	83,500.00	25%	20,875.00	12,525.00	-	33,400.00	50,100.00
as at 31 December 2012	38,202,395	127,065,346	2,436,167	162,831,573		25,528,162	5,045,610	2,280,809	28,292,963	134,538,612
as at 31 December 2011	28,808,856	9,393,539	-	38,202,395		19,693,029	5,835,132	-	25,528,161	12,674,234

Particulars	Cost				Depreciation				Written Down Value	
	Balance as on 1 Jan 2012	Addition During the Year 2012	Adjustment During the Year 2012	Balance as on 31 December 2012	Rate	Balance as on 1 Jan 2011	Charged During the Year 2012	Adjustment During the Year 2012		Balance as on 31 December 2012
Furniture fixture-CARTA		10,080		10,080	15%		1,512		1,512	8,568.00
Computer equipment-CARTA		71,106		71,106	25%		17,777		17,777	53,329.00
as at 31 December 2012		81,186		81,186			19,289		19,289	61,897
Total	38,202,395	127,146,532	2,436,167	162,912,759		25,528,162	5,064,899	2,280,809	28,312,252	134,600,509

