

AUDITORS REPORT AND  
CONSOLIDATED AUDITED FINANCIAL STATEMENTS  
OF  
EFFORTS FOR RURAL ADVANCEMENT-ERA  
FOR THE YEAR ENDED JUNE 30, 2023



**Habib Sarwar Bhuiyan & Co.**  
Chartered Accountants

Member of  , Affiliates worldwide



**INDEPENDENT AUDITOR'S REPORT  
TO the Governing Body of  
Efforts for Rural Advancement-ERA**

**Report on the Audit of the Financial Statements**

**Qualified Opinion**

We have audited the Consolidated financial statements of **Efforts for Rural Advancement-ERA**, which comprise the Consolidated Statement of financial position as at June 30, 2023, and the statement of Consolidated profit or loss and other comprehensive income and notes to the Consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of **Efforts for Rural Advancement-ERA** as at June 30, 2023, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

**Basis for Qualified Opinion**

As shown in Note no. 4 Property, Plant & Equipment of Tk. 2,037,075 the management did not maintain fixed asset register physical inventory of fixed assets could not be furnished. As such, we were unable to perform physical verification of fixed assets and reconcile with the figures as on June 30, 2023. In addition, the management could not furnish us Fixed asset Procurement date or their depreciation policy. As such we were unable to perform depreciation recalculation to check its accuracy. Advanced & Security money of Tk. 165,127 the management could not furnish ledger and any supporting documents. Year wise ledger book not maintained of some project. We sent the balance confirmation to the bank but some confirmation letters are yet to be received. Deferred Tax as per IAS 12 was not shown in the financial statements.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so those charged with governance are responsible for overseeing the Organization's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



# Habib Sarwar Bhuiyan & Co.

## Chartered Accountants

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Report on Other Legal and Regulatory Requirements

a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

b) In our opinion, proper books of account as required by law have been kept by the Organization so far as it appeared from our examination of those books; and

c) The Organization's statement of financial position and statement of comprehensive income dealt with by the report are in agreement with the books and accounts.

**Habib Sarwar Bhuiyan & Co.**  
**Chartered Accountants**

Registration no: CAF-001-010

Signed By:

*S. Alam*

**Md Shah Alam Mridha FCA**  
**Partner**

Enrolment No. - 0733

DVC: 2311300733AS287903

Dated: November 30, 2023

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Member of



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**Efforts for Rural Advancement-ERA**  
**STATEMENT OF CONSOLIDATED FINANCIAL POSITION**  
As at June 30, 2023

Particulars	Notes	Amount in Taka	
		30.06.2023	30.06.2022
<b>PROPERTY AND ASSETS:</b>			
Non- Current Assets :		<b>2,037,075</b>	<b>1,701,551</b>
Property, Plant and Equipment	4.00	2,037,075	1,701,551
<b>CURRENT ASSETS:</b>		<b>6,668,629</b>	<b>9,656,544</b>
Revolving Loan Fund:	5.00	-	-
Advanced & Security money		-	165,127
Advanced Income Tax		2,796	2,796
Cash and Cash Equivalent	6.00	6,665,833	9,488,621
<b>TOTAL PROPERTY AND ASSETS</b>		<b>8,705,704</b>	<b>11,358,095</b>
<b>FUND AND LIABILITIES:</b>		<b>7,181,186</b>	<b>11,358,095</b>
FUND ACCOUNT	7.00	7,181,186	11,358,095
DONORS FUND		-	-
<b>CURRENT LIABILITIES:</b>		<b>1,524,518</b>	-
Temporary Loan	8.00	1,357,291	-
Accrual Expenses	9.00	167,227	-
<b>TOTAL FUND AND LIABILITIES:</b>		<b>8,705,704</b>	<b>11,358,095</b>

The accompanying notes from an integral part of the financial Statement



**Md. Shamsuddin Koyes**  
Manager Finance & Admin



**Dr. Psyche Islam**  
Executive Director

Signed as per report of even date.

**Habib Sarwar Bhuiyan & Co.**  
**Chartered Accountants**

Registration no: CAF-001-010

Signed By:

S. alam

**Md Shah Alam Mridha FCA**  
**Partner**

Enrolment No. - 0733

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Dated: November 30, 2023

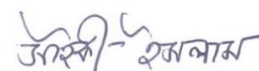
**Efforts for Rural Advancement-ERA**  
STATEMENT OF CONSOLIDATED COMPREHENSIVE INCOME  
FOR THE YEAR ENDED JUNE 30, 2023

Particulars	Notes	Amount In Taka	
		2022-2023	2021-2022
<b>INCOME:</b>			
Sundry Received		-	-
Other Income		-	915,655
Grant Received	10.00	60,483,838	32,184,926
Bank Interest		45,233	23,896
<b>Total Taka:</b>		<b>60,529,071</b>	<b>33,124,477</b>
<b>EXPENDITURE:</b>			
Pay and Salary	11.00	16,646,565	14,150,641
Administrative Expense	12.00	30,380,295	2,142,256
Travell and Allowances	13.00	-	77,285
Program Expenses	14.00	17,430,973	8,244,205
Advanced & Security money		165,127	-
Bank Charge		83,021	-
<b>Total Expenditure:</b>		<b>64,705,981</b>	<b>24,614,387</b>
Surplus/(Deficit) for the year		(4,176,910)	8,510,090
<b>Total Taka:</b>		<b>60,529,071</b>	<b>33,124,477</b>

The accompanying notes from an integral part of the financial Statement



**Md. Shamsuddin Koyes**  
Manager Finance & Admin



**Dr. Psyche Islam**  
Executive Director

Signed as per report of even date.

**Habib Sarwar Bhuiyan & Co.**  
**Chartered Accountants**  
Registration no: CAF-001-010  
Signed By:

*S. Alam*

**Md Shah Alam Mridha FCA**  
**Partner**  
Enrolment No. - 0733  
DVC: 2311300733AS287903

Dated: November 30, 2023



Efforts for Rural Advancement-ERA  
PROJECT-WISE STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED JUNE 30, 2023

Particulars	General	Mother Account	WASH in Institution	Y Moves Project	ERA VGD	BLP Dharmapasha	BLP South Sunamganj	BLP Douarabazar	Mutual Learning for Improving Health and Nutrition Sc	ERA Out of School Children (OOSC) Program	Bangladesh Flash Flood	Emergency Humanitarian Assistance to Flood Affected Communities in Sunamganj District of Bangladesh-NRC	RESUME	CWFD Addressing Protection and Sexual and Reproductive Health Needs of Flash Flood Affected Women, Adolescent and Transgender.	Emergency Support for Flash Flood Sufferers in Sunamganj-Muslim Chareti	ERA- Emergency Response for the Flash Flood Affected Population of North East Areas of Bangladesh (OXFAM) 6	.Resilient WASH appropriate to flood-affected haor people of Bangladesh (OXFAM)	ERA CREA Project	ERA ERANGON	ERA GRATUITY Fund	ERA Provident Fund	ERA Staffwelfare Fund	Amount in Taka	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22		
<b>RECEIPTS:</b>																								
Opening Balance:																								
Cash In Hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	
Cash at Bank	49,236	5,311,668	33,061	9,880	3,245	16,862	1,474	8,786	102,842	26,252	3,739,933									62	98,868	86,452	9,488,621	989,601
Other Received																							2,369,235	
Fund Received all project	248,801																							
Loan received from ERA																					47,300	958,517	101,912	1,356,530
Fund Received from WaterAid Bangladesh (Wash in Health Project)	-	385,300	385,300																				770,600	4,336,738
Fund Received from Mutual Learning for Improving Health and Nutrition Scenario	-	3,091,012							3,091,012														6,182,024	5,001,965
Fund Received from ERA- Bangladesh Flash Flood 2022 (OXFAM)	-	256,503									256,503												513,006	4,500,000
Fund Received from ERA- Emergency Response for the Flash Flood Affected Population of North East Areas of Bangladesh (OXFAM)	-	8,373,690														8,373,690							16,747,380	-
Fund Received from ERA-Resilient WASH appropriate to flood affected haor people of Bangladesh (OXFAM)	-	2,455,040															2,455,040						4,910,080	-
Fund Received from ERA- Emergency Humanitarian Response to Flood Affected Population in Sunamganj District of Bangladesh (NRC)	-	5,804,612																					5,804,612	-
Fund Received from ERA- RESUME Project (NRC)	-	15,950,000											15,950,000										31,900,000	-
Fund Received from ERA-CWFD Addressing Protection and Sexual and Reproductive Health Needs of Flash Flood Affected Women, Adolescent and Transgender.	-	942,000																					942,000	-
Fund Received from ERA Emergency Support for Flash Flood Sufferers in Sunamganj (Muslim Chareti)	-	1,611,501													1,611,501								3,223,002	-
Fund Received from ERA BLP	-	3,620,050																					3,620,050	-
Fund Received from Plan Bangladesh (Y-Moves Project)	-	1,079,893		1,079,893																			2,159,786	1,227,537
Fund Received from RDRS Bangladesh (Out of School Childred Program)	-	9,696,879								9,696,879													19,393,758	805,409
Fund Received from CREA Project (MJF)	-	1,554,126																1,554,126					3,108,252	-
Accrued Expenses	165,127		2,100																				167,227	-
Bangladesh Health Watch (BHW)	177,317																						177,317	412,488
Fund Received from NARI PAKKA	93,000																						93,000	-
Fund Received from BLP	6,581,774																						6,581,774	15,563,000
Received from CREA Project	70,500																						70,500	-
Loan Returne out of School Children Education Program	573,000																						573,000	-
Local Income (Sole of Junk Items etc)	15,000																						15,000	-
Received from Bangladesh Flash Flood 2022	177,000																						177,000	-
Received from Emergency Response for the Flash Flood Affected Population of North East Areas of Bangladesh	275,100																						275,100	-
Received from Emergency Support for Flash Flood Sufferers in Sunamganj	50,400																						50,400	-
Received from CWFD Addressing Protection and Sexual and Reproductive Health Needs of Flash Flood Affected Women, Adolescent and Transgender.	120,000													942,000									1,062,000	-
Received from Emergency Humanitarian Response to Flood Affected Population in Sunamganj District of Bangladesh-NRC	475,600											5,207,200											5,682,800	-
Received from Mutual Learning for Improving Health and Nutrition Scenario	75,000																						75,000	-
Received from RESUME Project NRC	733,200																						733,200	-



Particulars	General	Mother Account	WASH in Institution	Y Moves Project	ERA VGD	BLP Dharma pasha	BLP South Sunamgonj	BLP Douarabazar	Mutual Learning for Improving Health and Nutrition Sc	ERA Out of School Children (OOSC) Program	Bangladesh Flash Flood	Emergency Humanitarian Assistance to Flood Affected Communities in Sunamganj District of Bangladesh-NRC	RESUME	CWFD Addressing Protection and Sexual and Reproductive Health Needs of Flash Flood Affected Women, Adolescent and Transgender.	Emergency Support for Flash Flood Sufferers in Sunamganj-Muslim Charett	ERA- Emergency Response for the Flash Flood Affected Population of North East Areas of Bangladesh (OXFAM) 6	Resilient WASH appropriate to flood-affected haor people of Bangladesh (OXFAM)	ERA CREA Project	ERA ERANGON	ERA GRATUITY Fund	ERA Provident Fund	ERA Staffwelfare Fund	Amount in Taka		
Received from Resilient WASH appropriate to flood affected haor people of Bangladesh-OXFAM	56,200																						56,200	-	
Received from VGD Project	278,000				278,608																			556,608	337,789
Received from WASH in Health Project (Overhead)	142,578																							142,578	-
Loan received from ERA										11,667		600,000			2,000	5,900		9,804						617,704	-
Bank Interest	145	71	2,507		67	337	24	173			2,781	3,405			19		21,204		2,033	94		656	50	45,233	-
Loan Realization									1,200,000															1,200,000	-
<b>Total Receipts:</b>	<b>10,356,978</b>	<b>60,132,345</b>	<b>422,968</b>	<b>1,089,773</b>	<b>281,920</b>	<b>17,199</b>	<b>1,498</b>	<b>8,959</b>	<b>4,405,521</b>	<b>9,723,131</b>	<b>3,999,217</b>	<b>5,810,605</b>	<b>15,950,000</b>	<b>944,019</b>	<b>1,617,401</b>	<b>8,394,894</b>	<b>2,464,844</b>	<b>1,556,159</b>	<b>47,394</b>	<b>62</b>	<b>1,058,041</b>	<b>188,414</b>	<b>128,471,342</b>	<b>35,548,762</b>	
<b>PAYMENTS:</b>																									
<b>Fund Transfer</b>																									
Fund Transfer from General Fund (SBL)	-	5,065,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,065,000	395,000
Fund Transfer from WASH in Health Project (WaterAid)	-	385,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	385,300	-
Fund Transfer from Mutual Learning for Improving Health and Nutrition Scenario	-	3,091,012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,091,012	-
Fund Transfer from ERA- Bangladesh Flash Flood 2022 (OXFAM)	-	256,503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	256,503	-
Fund Transfer Plan Bangladesh (Y-Moves Project)	-	1,079,893	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,079,893	-
Fund Transfer from ERA- Emergency Response for the Flash Flood Affected Population of North East Areas of Bangladesh (OXFAM)	-	8,373,690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,373,690	-
Fund Transfer from ERA-Resilient WASH appropriate to flood affected haor people of Bangladesh (OXFAM)	-	2,455,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,455,040	-
Fund Transfer from ERA-CWFD Addressing Protection and Sexual and Reproductive Health Needs of Flash Flood Affected Women, Adolescent and Transgender.	-	942,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	942,000	-
Fund Transfer from ERA Emergency Support for Flash Flood Sufferers in Sunamganj (Muslim Charett)	-	1,611,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,611,501	-
Fund Transfer from ERA- Emergency Humanitarian Response to Flood Affected Population in Sunamganj District of Bangladesh (NRC)	-	5,804,612	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,804,612	-
Fund Transfer from CREA Project (MJF)	-	1,554,126	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,554,126	-
Fund Transfer from ERA- RESUME Project (NRC)	-	15,950,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,950,000	-
Fund Transfer from RDRS Bangladesh (Out of School Childred Program)	-	9,696,879	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,696,879	-
<b>Sub Total:</b>	<b>-</b>	<b>56,265,556</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,265,556</b>	<b>-</b>
<b>Pay and Salary:</b>																									
Pay Salary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Salary BLP	-	3,845,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,845,000	-
mPMIS web charge-Un	-	-	425	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	425	-
Project Manager	-	-	9,677	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,677	-
Project Accountants (Part time)	-	-	59,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59,500	-
Executive Director - 10%	-	-	-	146,757	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	146,757	-
Account Officer - 50%	-	-	-	146,757	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	146,757	-
Project Officers at local CSOs	-	-	-	366,897	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	366,897	-
Staffs Salary	30,000	-	-	-	-	-	-	-	-	1,210,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,240,000	-
Teacher Salary	103,100	-	-	-	-	-	-	-	-	3,850,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,953,100	-
Project Manager-partner	-	-	-	-	-	-	-	-	-	-	135,000	-	-	-	-	-	-	-	-	-	-	-	-	135,000	-
Project Officer-partner	-	-	-	-	-	-	-	-	-	-	105,000	-	-	-	-	-	-	-	-	-	-	-	-	105,000	-
Logistic Officer	-	-	-	-	-	-	-	-	-	-	105,000	-	-	-	-	-	-	-	-	-	-	-	-	105,000	-
Finance Officers-Partner	-	-	-	-	-	-	-	-	-	-	52,500	-	-	-	-	-	-	-	-	-	-	-	-	52,500	-
Field Facilitators - Partner	-	-	-	-	-	-	-	-	-	-	179,334	-	-	-	-	-	-	-	-	-	-	-	-	179,334	-
Executive Director-Partner	-	-	-	-	-	-	-	-	-	-	112,500	-	-	-	-	-	-	-	-	-	-	-	-	112,500	-
Project Manager	-	-	-	-	-	-	-	-	-	-	-	420,000	-	-	-	-	-	-	-	-	-	-	-	420,000	-
Project Officer	-	-	-	-	-	-	-	-	-	-	-	476,129	-	-	-	-	-	-	-	-	-	-	-	476,129	-
Monitoring Officer	-	-	-	-	-	-	-	-	-	-	-	220,645	-	-	-	-	-	-	-	-	-	-	-	220,645	-
Project Engineer	-	-	-	-	-	-	-	-	-	-	-	196,862	-	-	-	-	-	-	-	-	-	-	-	196,862	-
Finance Officers	-	-	-	-	-	-	-	-	-	-	-	240,000	-	-	-	-	-	-	-	-	-	-	-	240,000	-
Field Facilitators	-	-	-	-	-	-	-	-	-	-	-	821,938	-	-	-	-	-	-	-	-	-	-	-	821,938	-



Particulars	General	Mother Account	WASH in Institution	Y Moves Project	ERA VGD	BLP Dharmapasha	BLP South Sunamgonj	BLP Douarabazar	Mutual Learning for Improving Health and Nutrition Sc	ERA Out of School Children (OOSC) Program	Bangladesh Flash Flood	Emergency Humanitarian Assistance to Flood Affected Communities in Sunamganj District of Bangladesh-NRC	RESUME	CWFD Addressing Protection and Sexual and Reproductive Health Needs of Flash Flood Affected Women, Adolescent and Transgender.	Emergency Support for Flash Flood Sufferers in Sunamganj-Muslim Charet	ERA- Emergency Response for the Flash Flood Affected Population of North East Areas of Bangladesh (OXFAM) 6	.Resilient WASH appropriate to flood-affected haor people of Bangladesh (OXFAM)	ERA CREA Project	ERA ERANGON	ERA GRATUITY Fund	ERA Provident Fund	ERA Staffwelfare Fund	Amount in Taka		
Support Staff	-	-	-	-	-	-	-	-	-	-	-	171,774	-	-	-	-	-	-	-	-	-	-	-	171,774	
Executive Director	-	-	-	-	-	-	-	-	-	-	-	90,000	-	-	-	-	-	-	-	-	-	-	-	90,000	
Project Manager	-	-	-	-	-	-	-	-	-	-	-	-	462,000	-	-	-	-	-	-	-	-	-	-	462,000	
Project Officer	-	-	-	-	-	-	-	-	-	-	-	-	264,000	-	-	-	-	-	-	-	-	-	-	264,000	
Monitoring Officer	-	-	-	-	-	-	-	-	-	-	-	-	264,000	-	-	-	-	-	-	-	-	-	-	264,000	
Project Engineer	-	-	-	-	-	-	-	-	-	-	-	-	264,000	-	-	-	-	-	-	-	-	-	-	264,000	
Finance & Admin Officer	-	-	-	-	-	-	-	-	-	-	-	-	264,000	-	-	-	-	-	-	-	-	-	-	264,000	
Project Manager-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000	-	-	-	-	-	-	300,000	
Project Officer-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	190,806	-	-	-	-	-	-	190,806	
Finance & Logistic Officers-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	210,000	-	-	-	-	-	-	210,000	
Field Facilitators-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360,000	-	-	-	-	-	-	360,000	
Payment of Staffs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	865,964	107,000	-	972,964	
<b>Sub Total:</b>	<b>133,100</b>	<b>3,845,000</b>	<b>69,602</b>	<b>660,411</b>	-	-	-	-	-	<b>5,060,000</b>	<b>689,334</b>	<b>2,637,348</b>	<b>1,518,000</b>	-	-	-	<b>1,060,806</b>	-	-	-	<b>865,964</b>	<b>107,000</b>	<b>16,646,565</b>	<b>14,150,641</b>	
<b>Program Cost:</b>																									
Organize girls takeover, policy dialogue, policy cafes, sports events, intergenerational dialogues and other events to roll out the campaign	-	-	-	13,760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,760
Parents to parents sharing meeting	90,000	-	-	4,771	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94,771
Organize intergenerational dialogue at community level:	25,000	-	-	7,798	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,798
Program Support:	278,608	-	-	13,476	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	292,084
Operational Support:	122,608	-	-	13,476	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,076
Local Office cost	22,195	-	-	26,460	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,655
Admin support to partners	503,000	-	-	-	224,237	-	-	-	314,492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,041,729
Costs of activities supporting project results	198,000	-	-	-	5,230	-	-	-	2,232,474	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,435,704
Cost of Equipment	577,603	-	-	-	18,532	-	-	-	43,986	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	640,121
Cost of staff/participant supporting project results	60,000	-	-	-	30,000	-	-	-	928,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,018,950
Programme Coordinator/ Focal person	-	-	-	-	-	-	-	-	-	-	-	-	240,000	-	-	-	-	-	-	-	-	-	-	-	240,000
Manager - Finance & Admin/ Directors	-	-	-	-	-	-	-	-	-	-	-	-	84,000	-	-	-	-	-	-	-	-	-	-	-	84,000
Cash for Work for cleaning and rehabilitation of community infrastructures (School, health facilities connecting roads etc.)	-	-	-	-	-	-	-	-	-	-	-	-	420,100	-	-	-	-	-	-	-	-	-	-	-	420,100
Sharing Meeting/Project Inception Workshop	-	-	-	-	-	-	-	-	-	-	-	-	60,366	-	-	-	-	-	-	-	-	-	-	-	60,366
Staff Orientation on Project and Locally Led Climate Resilience	-	-	-	-	-	-	-	-	-	-	-	-	20,460	-	-	-	-	-	-	-	-	-	-	-	20,460
Project Inception and Exit Meeting	-	-	-	-	-	-	-	-	-	-	-	-	20,915	-	-	-	-	-	-	-	-	-	-	-	20,915
Cash for Work to Develop Community Infrastructures (Roads, pathways, institutions etc.)	-	-	-	-	-	-	-	-	-	-	-	-	3,241,267	-	-	-	-	-	-	-	-	-	-	-	3,241,267
Installation of HHs Latrines	-	-	-	-	-	-	-	-	-	-	-	-	1,906,065	-	-	-	-	-	-	-	-	-	-	-	1,906,065
Conduct Training on Homestead Gardening and Input Support	-	-	-	-	-	-	-	-	-	-	-	-	774,050	-	-	-	-	-	-	-	-	-	-	-	774,050
Communication - Airtime/Internet	-	-	-	-	-	-	-	-	-	-	-	-	83,500	-	-	-	-	-	-	-	-	-	-	-	83,500
Programme Coordinator (Partial) - 1	-	-	-	-	-	-	-	-	-	-	-	-	-	25,266	15,000	-	-	-	-	-	-	-	-	-	40,266
Finance & Logistic Officer (Partial) -1	-	-	-	-	-	-	-	-	-	-	-	-	-	13,166	9,000	-	-	-	-	-	-	-	-	-	22,166
Field Facilitators (Partial) - 2	-	-	-	-	-	-	-	-	-	-	-	-	-	120,000	42,000	-	-	-	-	-	-	-	-	-	162,000
Stationaries/Supplies, Revenue Stamp, etc	-	-	-	-	-	-	-	-	-	-	-	-	-	228,650	3,092	-	-	-	-	-	-	-	-	-	231,742
Printing - Documents & Others	-	-	-	-	-	-	-	-	-	-	-	-	-	287,575	2,996	-	-	-	-	-	-	-	-	-	290,571
Local Travel, Meals, Fuel / Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	45,870	12,830	-	-	-	-	-	-	-	-	-	58,700
Program Director	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,500	-	-	-	-	-	-	32,500
Finance Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,000	-	-	-	-	-	-	24,000
Recruitment cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,390	-	-	-	-	-	12,390
Project Coordinator/Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,548	-	-	-	-	-	88,548
Accounts & Admin Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,516	-	-	-	-	-	41,516
Project Officer- (1 per Upazila)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,895	-	-	-	-	-	51,895
Field Facilitator-2 (1 per Upazila)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81,990	-	-	-	-	-	81,990
Program Cost (School)	-	-	-	-	-	-	-	-	-	3,623,818	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,623,818
Support Staff-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,000	-	-	-	-	-	36,000
Project Office Rent (5% increase PY)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,500	-	-	-	-	-	27,500
<b>Sub Total:</b>	<b>1,877,006</b>	-	-	<b>79,741</b>	<b>277,999</b>	-	-	-	<b>3,519,902</b>	<b>3,623,818</b>	-	<b>804,466</b>	<b>6,046,257</b>	<b>720,527</b>	<b>84,918</b>	-	-	<b>396,339</b>	-	-	-	-	-	<b>17,430,973</b>	<b>8,244,205</b>
<b>Administrative Expenses:</b>																									
Security & Support Service	-	-	36,488	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,488
Local travel and per diem	-	-	2,240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,240
Travel & Perdiem outside project area	-	-	4,433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,433
Office rent (Project Office)	-	-	25,419	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,419
Utility bills (Electricity and water)	-	-	8,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,001
Communication (Mobile bill, internet etc.)	-	-	1,868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,868





Particulars	General	Mother Account	WASH in Institution	Y Moves Project	ERA VGD	BLP Dharmapasha	BLP South Sunamgonj	BLP Douarabazar	Mutual Learning for Improving Health and Nutrition Sc	ERA Out of School Children (OOSC) Program	Bangladesh Flash Flood	Emergency Humanitarian Assistance to Flood Affected Communities in Sunamganj District of Bangladesh-NRC	RESUME	CWFD Addressing Protection and Sexual and Reproductive Health Needs of Flash Flood Affected Women, Adolescent and Transgender.	Emergency Support for Flash Flood Sufferers in Sunamganj-Muslim Chareti	ERA- Emergency Response for the Flash Flood Affected Population of North East Areas of Bangladesh (OXFAM) 6	Resilient WASH appropriate to flood-affected haor people of Bangladesh (OXFAM)	ERA CREA Project	ERA ERANGON	ERA GRATUITY Fund	ERA Provident Fund	ERA Staffwelfare Fund	Amount in Taka				
Fuel, Oil and maintenance MC/Generator	-	-	1,110																				1,110	271,264			
Entertainment cost	-	-	787																					787	-		
Office maintenance and cleaning materials	-	-	942																					942	-		
Audit Fee	-	-	30,000																					30,000	-		
Overhead @ 7% on actual cost	-	-	12,678																					12,678	-		
Travel-Per Diem	-	-		31,100																				31,100	739,250		
Travel accommodation	-	-		23,406																				23,406	58,806		
Travel transportation	-	-		35,505																				35,505	197,060		
Local transportation (Taxi, micro bus fare etc.)	-	-		25,620																				25,620	250,936		
Communication (Internet, Mobile, courier)	-	-		21,546																				21,546	-		
Printing & Stationery	-	-		11,958																				11,958	-		
Bank charge	-	-		2,478																				2,478	27,510		
Co-ordinating/coordination meeting with other NGOs	-	-		26,885																				26,885	1,255,401		
Monthly Meeting Cost	-	-		15,043																				15,043	79,795		
AGM	-	-		7,337																				7,337	17,822		
NCTF Alumni Support cost	-	-		26,400																				26,400	14,292		
Data Collection	-	-		5,940																				5,940	10,100		
Dialogue session	-	-		29,500																				29,500	18,430		
CR Week Observation	-	-		4,086																				4,086	-		
Quarterly FGD	-	-		3,413																				3,413	10,319		
Training for marginalized NCTF Groups in 2 area	-	-		31,171																				31,171	71,530		
Bi Annual consultations based on the Community Scorecard and interface meeting with District Administration to develop action plan based on findings from community scorecard	-	-		46,162																				46,162	54,400		
Local travel	2,584,382	-							190,833																2,775,215	8,055	
Other (PF & Sofwar)	4,237	-							269,528																	273,765	17,363
Bank Charge	6,908	-							-																	6,908	26,057
Audit Payment (Accrued)	5,572,000	-							48,000																	5,620,000	75,388
LC Rent										924,000																924,000	26,400
Office Rent										55,000																55,000	5,940
Stationary/Photocopy										47,405																47,405	3,534
Provision of Multipurpose Cash Grant										2,030,000																2,030,000	3,300
Provision of Hygiene kits											518,152															518,152	46,668
Provision of Tube well repairing and Cleaning											423,561															423,561	44,665
Workshop (e.g Inception, Learning sharing, etc)											50,451															50,451	116,898
Utility - Electricity / Fuel Bill - Partner											6,400															6,400	71,000
Field Office rent-partner											45,000															45,000	65,000
Stationaries/supplies, revenue stamp, etc											24,001															24,001	128,500
Printing - documents, survey form, distribution card, revenue stamp, Banner , Sign Board, bill board, materials transportation cost, distribution cost & others Partner											83,673															83,673	50,000
Local travel, Fuel / Maintenance- project implementation areas - Partner											59,779															59,779	58,080
Communication -Phone/mobile bill/internet etc - Partner											11,699															11,699	63,500
Audit Fee - Partner											50,000															50,000	60,000
Utility - Electricity / Fuel Bill											60,231															60,231	-
Field Office rent											170,682															170,682	-
Stationaries/supplies, etc											59,140															59,140	-
Printing - Documents, Distribution Card, Banner , Sign Board											32,854															32,854	-
Equipments (mobile)											134,552															134,552	-
Laptop											59,680															59,680	-
Furnitures (Chair, Table etc.)											59,868															59,868	-
Local travel, Fuel / Maintenance- project implementation areas											467,725															467,725	-
Communication -Phone/mobile bill/internet etc											129,819															129,819	-
Tubewell Repairing and Cleaning											325,950															325,950	-
Tubewell Platform Construction (with carrying)											856,970															856,970	-




Particulars	General	Mother Account	WASH in Institution	Y Moves Project	ERA VGD	BLP Dharmapasha	BLP South Sunamgonj	BLP Douarabazar	Mutual Learning for Improving Health and Nutrition Sc	ERA Out of School Children (OOSC) Program	Bangladesh Flash Flood	Emergency Humanitarian Assistance to Flood Affected Communities in Sunamganj District of Bangladesh-NRC	RESUME	CWFD Addressing Protection and Sexual and Reproductive Health Needs of Flash Flood Affected Women, Adolescent and Transgender.	Emergency Support for Flash Flood Sufferers in Sunamganj-Muslim Chareit	ERA- Emergency Response for the Flash Flood Affected Population of North East Areas of Bangladesh (OXFAM) 6	Resilient WASH appropriate to flood-affected haor people of Bangladesh (OXFAM)	ERA CREA Project	ERA ERANGON	ERA GRATUITY Fund	ERA Provident Fund	ERA Staffwelfare Fund	Amount in Taka				
Distribute Life Saving Boat with Materials at Community Level to Rescue Flood Affected People During Flood and for IGA in Normal Season (Piloting)													147,250											147,250	2,342,928		
Field Facilitator/Promoter													1,259,681												1,259,681	28,100	
Support Staff													180,000												180,000	19,505	
Executive Director													180,000												180,000	2,142,256	
Associate Director													360,000												360,000	913,626	
Manager - Finance & Admin													84,000												84,000	482,128	
Utility - Electricity/Gas/Water/Fuel Bill, etc													39,508												39,508	-	
Field Office and Project Office Rent													158,991												158,991	-	
Stationaries/Office Supplies													40,735												40,735	50,000	
Printing - documents, distribution card, Banner, Sign Board, bill board & others													36,785												36,785	-	
Equipment (Laptop-1 & Printer-1)													108,608												108,608	-	
Local travel, Fuel / Maintenance- project implementation areas													312,768												312,768	-	
Utility - Electricity / Fuel Bill														954	1,500											2,454	-
Color Dhew Tin (Size-10'-0"x2'-66")														8,000	524,660											532,660	-
RCC Pillar (10'-0")														21,440	255,000											276,440	-
Rafter & Purnile (Batam-Wood)														24,900	143,486											168,386	-
Bamboo														80,000	279,932											359,932	-
Screw/Nuts/Bolts/Concrete Nail														15,147	96,920											112,067	-
Labor														40,000	150,000											190,000	-
Carrying & Others														24,700	50,000											74,700	-
Audit Fee - Partner (VAT & Tax)														4,000	5,435											9,435	-
Programme Directors/Focal person (Partial)-1																									120,000	-	
Executive Director (Partial)-1																									90,000	-	
Finance Officer/ Directors (Partial)-1																									42,000	-	
Utility - Electricity / Fuel Bill																									33,525	-	
Field Office Rent																									87,162	-	
Stationaries/Supplies, Revenue Stamp, etc																									58,237	-	
Printing - Documents & Others																									23,557	-	
Local Travel, Fuel / Maintenance																									298,154	-	
Communication -Phone/Mobile Bill/Internet																									59,200	-	
Multipurpose Cash Grant																4,050,000									4,050,000	-	
Hygiene Kits Distribution																									719,424	-	
Tubewell Repairing and Cleaning																									206,997	-	
Tubewell Installation																									600,870	-	
Latrine Installation																									796,100	-	
Workshop (e.g Inception, Learning sharing, etc)																									83,272	-	
Audit Fee																									43,500	-	
Baseline and final survey																									39,610	-	
Mini Pipe Water Supply Sysytem - solar operated																									1,343,022	-	
Mini Sanitation network System with Safely managed toilet																									450,290	-	
PHE recruit and orientation																									5,400	-	
CHV recruit and orientation																									4,543	-	
Community engagement including volunteer allowance																									144,673	-	
Documentation																									26,531	-	
Review and reprinting of IEC and hygiene promotion tools																									50,339	-	
Hygiene Promotion campaign																									43,158	-	
Public Health Engineer - partner																									218,750	-	
Project focal (10% of salary) - partner																									60,000	-	
Local travel - Partner																									28,840	-	
Stationary, printing, postage																									7,271	-	
Communication: Internet and mobile bill																									8,800	-	
Executive Director																									43,333	-	
Electricity																									589	-	
Internet																									700	-	



Particulars	General	Mother Account	WASH in Institution	Y Moves Project	ERA VGD	BLP Dharma pasha	BLP South Sunam gonj	BLP Dourab azar	Mutual Learning for Improving Health and Nutrition Sc	ERA Out of School Children (OOSC) Program	Bangladesh Flash Flood	Emergency Humanitarian Assistance to Flood Affected Communities in Sunamganj District of Bangladesh-NRC	RESUME	CWFD Addressing Protection and Sexual and Reproductive Health Needs of Flash Flood Affected Women, Adolescent and Transgender.	Emergency Support for Flash Flood Sufferers in Sunamganj-Muslim Chareti	ERA- Emergency Response for the Flash Flood Affected Population of North East Areas of Bangladesh (OXFAM) 6	.Resilient WASH appropriate to flood-affected haor people of Bangladesh (OXFAM)	ERA CREA Project	ERA ERANG ON	ERA GRATUITY Fund	ERA Provident Fund	ERA Staffwelfare Fund	Amount in Taka		
Postage & Courier																		40					40	-	
Mobile allowances																		4,200					4,200	-	
Wifi with network Buster (Installation cost)																		6,825					6,825	-	
Gas																		2,000					2,000	-	
Repair & Maintenance for FF & E																		433					433	-	
Cleaning materials																		1,057					1,057	-	
Office setup cost																		15,046					15,046	-	
Office Sign board																		5,814					5,814	-	
Stationeries & Supplies																		9,999					9,999	-	
Photocopy																		3,141					3,141	-	
Cartridge for Printer-Yearly 2 pcs																		1,216					1,216	-	
Refreshment (tea)																		2,165					2,165	-	
Travelling (Project Staff , PM/ED/Designated)																		17,395					17,395	-	
Pertlem																		2,400					2,400	-	
Staff & Organization Development (MJF)																		9,610					9,610	-	
Monthly staff meeting																		2,232					2,232	-	
Project Inception/sharing meeting at Upazilla level with administration LGIs and Civil Society.																		40,479					40,479	-	
Overhead Cost 10%																								135,526	
Office Equipment																									
<b>Sub Total:</b>	<b>8,167,527</b>	<b>-</b>	<b>123,966</b>	<b>347,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>508,361</b>	<b>1,026,405</b>	<b>3,302,716</b>	<b>2,357,471</b>	<b>2,908,326</b>	<b>219,141</b>	<b>1,506,933</b>	<b>7,311,998</b>	<b>2,431,227</b>	<b>168,674</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,380,295</b>	<b>2,142,256</b>
<b>Addition of Assets:</b>																									
Laptop																		210,024					210,024	-	
Secretary table																		14,400					14,400	-	
Executive Chair																		9,850					9,850	-	
Meeting Table																		14,000					14,000	-	
Armless chair																		13,500					13,500	-	
File rack																		27,000					27,000	-	
File cabinet																		18,000					18,000	-	
Printer with network																		14,950					14,950	-	
Fan																		13,800					13,800	-	
<b>Sub Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>335,524</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>335,524</b>	<b>-</b>	
Loan	110,413								350,000															460,413	-
Bank Charge	4,489	17,984	5,133		1,161	677	1,216	627	6,782	4,378	5,866	4,766	1,215	3,142	3,891	11,639	4,226	1,180	662	62	1,588	2,337	83,021	-	
Fund Refund from WaterAid Bangladesh			203,163																					203,163	-
<b>Other</b>																									
Loan to project																									913,626
Other (PF)																									482,128
Loan Payment ( Staff)																									50,000
<b>Sub Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,445,754</b>
<b>Travel Cost</b>																									<b>77,285</b>
<b>Payments Taka:</b>	<b>10,292,535</b>	<b>60,128,540</b>	<b>401,864</b>	<b>1,087,702</b>	<b>279,160</b>	<b>677</b>	<b>1,216</b>	<b>627</b>	<b>4,385,045</b>	<b>9,714,601</b>	<b>3,997,916</b>	<b>5,804,051</b>	<b>10,473,798</b>	<b>942,810</b>	<b>1,595,742</b>	<b>8,384,443</b>	<b>2,435,453</b>	<b>901,717</b>	<b>662</b>	<b>62</b>	<b>867,552</b>	<b>109,337</b>	<b>121,805,510</b>	<b>26,060,141</b>	
Closing Balance:	64,443	3,806	21,104	2,071	2,760	16,522	282	8,332	20,476	8,530	1,301	6,554	5,476,202	1,209	21,659	10,451	29,391	654,442	46,732	-	190,489	79,077	<b>6,665,833</b>	<b>9,488,621</b>	
Cash in Hand	527	-	-	-	-	-	-	-	-	-	-	-	<b>10,000</b>	-	-	-	-	-	-	-	-	-	-	20,527	-
Cash at bank	63,916	3,806	21,104	2,071	2,760	16,522	282	8,332	20,476	8,530	1,301	6,554	5,466,202	1,209	21,659	10,451	29,391	644,442	46,732	-	190,489	79,077	6,645,306	9,488,621	
<b>Total Taka:</b>	<b>10,356,978</b>	<b>60,132,345</b>	<b>422,968</b>	<b>1,089,773</b>	<b>281,920</b>	<b>17,199</b>	<b>1,498</b>	<b>8,959</b>	<b>4,405,521</b>	<b>9,723,131</b>	<b>3,999,217</b>	<b>5,810,605</b>	<b>15,950,000</b>	<b>944,019</b>	<b>1,617,401</b>	<b>8,394,894</b>	<b>2,464,844</b>	<b>1,556,159</b>	<b>47,394</b>	<b>62</b>	<b>1,058,041</b>	<b>188,414</b>	<b>128,471,342</b>	<b>35,548,762</b>	

  
Md. Shamsuddin Koyes  
Manager Finance & Admin

  
Dr. Psyche Islam  
Executive Director

Signed as per report of even date.

**Habib Sarwar Bhuiyan & Co.**  
Chartered Accountants  
Registration no: CAF-001-010  
Signed By:

S. Alam

**Md Shah Alam Mridha FCA**  
Partner

Enrolment No. - 0733  
DVC: 2311300733AS287903

Dated: November 30, 2023



## Efforts for Rural Advancement-ERA

Notes to the Financial Statement

FOR THE YEAR ENDED JUNE 30, 2023

### 1.00 Background of the Organization:

Efforts for Rural Advancement (ERA) is a development, humanitarian, non-profit, non government organization (NGO) established in July 1997 with a group of local social development workers under the leadership of present Executive Director. It has been implementing integrated development activities in the district of Sunamganj, the northern eastern part of Bangladesh. The head office ERA is located in the district headquarters of Sunamganj.

The district of Sunamganj is located at the northeastern part of Bangladesh under Sylhet division. It is located in the bank of river the Surma. India bound the North border, Sylhet district is located in the East, Habigonj & Kishorgonj district is on the South and Netrokona district is on the west.

Sunamganj district is the one of the low-lying, disaster and poverty prone area in Bangladesh. Natural disasters like flash flood, heavy rain, sometimes earthquake are a common phenomenon in the district. River and soil erosions are one of the major disasters and natural water flow is disrupted due to siltation of river and canal. Flash flood damages crops just before the harvesting period and it is a normal phenomenon. Different water bodies bound most of the Upazilas, communication is very difficult. In the rainy season, country boat becomes the only mode of transport. During the dry season people have to walk and ride on boat (only main river way) to cross miles of distances. More than half of the year most of the areas goes under water during the rainy season.

95% of the total population are poor and among them 48% population are living under extreme poverty line and they are landless. Government services are very poor especially in education, health and employment generation. Literate rate is very below, high drop out rate from primary school, unemployment rate is very high, maternal and child mortality is comparatively very high any other district of Bangladesh. Safe water and sanitation are a burning issue in the low-lying areas.

Basic rights of poor people are violated due to poverty and lack of awareness. They are also exploited by water-lord (lease of haor). The livelihood situations of women are the most vulnerable due to very limited scope of involvement in IGAs and they have no power in decision making process in a family. Religious binding is another barrier of women empowerment

ERA dedicated to reduction of suffering of the underprivileged people and the ultimate elimination of extreme poverty.

### 2.00 Objectives

To mobilize and organize rural poor women and men.

To establish deprived people's rights on local resources.

To improve the health and nutrition status through providing health education and ensure health rights through access to local health services and raise awareness to prevent HIV/AIDS, TB and Malaria.

To generate income and employment through providing livelihood skill development training and micro finance.

To reduce illiteracy through non-formal and adult education.

To reduce disaster risk through life skill development, protection of mound and emergency response.

To improve the environment condition at haor region (low lying area) through providing education on the sustainable environment, household waste management and tree plantation and open water fisheries management etc.

**2.01 Goal**

The ultimate goal of the ERA is to assist the vulnerable and disadvantaged people to develop them socially and economically their greater organization through mobilizing their skills and available local resources for the improvement of the sustainable living standard and equal social rights.

**2.02 Mission**

The mission of the ERA is to establish a society where the disadvantaged people are united and organized, their basic rights are fulfilled, environmental and gender friendly sustainable livelihood options are satisfying their continuous needs.

**3.00 Basis of Accounting**

Accounts have been prepared in International Accounting Standards (IAS) except on cash basis under historical cost convention except depreciation on fixed assets. Depreciation on fixed assets has been provided based on the concept of diminishing balance method at the rates shown in the schedule of fixed assets based on the life expectancy of the assets. Generally half year's depreciation is charged on addition to fixed assets irrespective of date of acquisition or put into use, while no depreciation is charged during the year of disposal.

**3.01 Additional information on financial statements:**

**Comparatives:**

a. Comparative information have been disclosed in in respect of the previous year for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current year financial statements.

b. Previous year's figure has been re-arranged whenever considered necessary to ensure comparability with the current year's presentation as per IAS-8 Accounting Policies, Changes in Accounting estimates and Errors.

Notes	Particulars	Amount in Taka	
		2022-2023	2021-2022
<b>4.00</b>	<b>Property, Plant and Equipment (At Cost):</b>		
	<b>Balance as on 01-07-2022</b>	1,701,551	1,701,551
	Add: Addition during the year	335,524	-
	Less: Adjustment during the year	-	-
	<b>Balance as on 30-06-2023</b>	<b>2,037,075</b>	<b>1,701,551</b>
<b>5.00</b>	<b>Revolving Loan Fund:</b>		
	<b>Balance as on 01-07-2022</b>	-	196,350
	Add: Loan disbursed during the year	-	-
	Less: Adjusted with fund account	-	196,350
	<b>Balance as on 30-06-2023</b>	<b>-</b>	<b>-</b>
<b>6.00</b>	<b>Cash and Cash Equivalent:</b>		
	Breakup of the above amount is given below:		
	Cash in Hand	20,527	-
	Cash at Bank	6,645,306	9,488,621
	<b>Total Taka:</b>	<b>6,665,833</b>	<b>9,488,621</b>
<b>6.01</b>	<b>Cash in Hand:</b>		
	GENERAL	527	-
	Resume	10,000	-
	ERA CREA Project	10,000	-
	<b>Total Taka:</b>	<b>20,527</b>	<b>-</b>
	b. The management through balance confirmation certificate has confirmed the above balance as on 30 June 2022.		
<b>6.02</b>	<b>Cash at Bank:</b>		
	ERA MOTHER SB-0210101093607/5910100016847	3,806	5,360,904
	ERA General SB-93607	63,916	-
	ERA-CWFD STD-16847	1,209	-
	WASH in Institution STD-5911110000074	21,104	33,061
	ERA-Y Moves Project STD-5910503000112	2,071	9,880
	ERA BLP (Dharmapasa) STD-5910503000111	16,522	16,862
	ERA BLP (South Sunamgonj) STD-5910503000109	282	1,474
	ERA BLP (Duoara Bazar) STD-5910503000110	8,332	8,786
	ERA MLIHNS Project STD-5910503000108	-	102,842
	ERA-VGD Project STD-5910503000107	2,760	3,245
	Bangladesh Flash Flood 2022 STD-5910503000124	1,301	3,739,933
	Out Of School Children (OOSC) Program STD-	8,530	26,252
	ERA GRATUITY Fund STD-620120336753001	-	62
	ERA Staff Welfare Fund STD-62012033667512001	79,077	86,452
	Era Provident Fund STD-6201203272941001	190,489	98,868
	Mutual Learning SND-00108	20,476	-
	ERA Emergency Response SND-00125	10,451	-
	ERA Resiliend Wash SND-02472	29,391	-
	ERA Emergency Humanitarian SND-00126	6,554	-
	ERA Resume SND-02492	5,466,202	-
	ERA Emergency Support for Flash Flood SND-02465	21,659	-
	ERA CREA SND-0236	644,442	-
	ERA Erangon SND-00131	46,732	-
	<b>Total Taka:</b>	<b>6,645,306</b>	<b>9,488,621</b>
	b. The cash at bank amount has been lying with different bank accounts. We have verified the bank		

Notes	Particulars	Amount in Taka	
		2022-2023	2021-2022
<b>7.00 FUND ACCOUNT:</b>			
	<b>Balance as on 01-07-2022</b>	11,358,095	3,060,425
	Add: Surplus/(Deficit) for the year	(4,176,910)	8,510,090
	Add: Fund collection	-	516,058
		<b>7,181,186</b>	<b>12,086,573</b>
	Less: Adjustment revolving loan fund	-	196,350
	Less: Payment to employee	-	532,128
	<b>Balance as on 30-06-2023</b>	<b>7,181,186</b>	<b>11,358,095</b>
<b>8.00 TEMPORARY LOAN</b>			
	<b>Balance as on 01-07-2022</b>	-	-
	Add: Received from ERA	617,704	-
	Add: Loan Realization	1,200,000	-
	Less: Refund during the year	460,413	-
	<b>Balance as on 30-06-2023</b>	<b>1,357,291</b>	-
<b>9.00 Accrual Expenses</b>			
	<b>Balance as on 01-07-2022</b>	-	-
	<b>Add: Addition during the year</b>		
	General	165,127	-
	WASH in Institution	2,100	-
		<b>167,227</b>	-
	Less: Adujustment during the year	-	-
	<b>Balance as on 30-06-2023</b>	<b>167,227</b>	-
<b>10.00 Grant Received</b>			
	<b>A. Fund Received from Mother Accounts</b>		
	Breakup of the above amount is given below:		
	Fund received from Basic Literacy Project	-	15,563,000
	Fund Received all project	1,356,530	-
	Basic Literacy Project ( South Sunamgonj	-	-
	Basic Literacy Project ( Doarabazar)	-	-
	Basic Literacy Project ( Dharmapasha)	-	-
	Bangladesh Health Watch ( BHW)	-	412,488
	ERA- WASH in Insntitution	770,600	4,336,738
	IUCN Bangladesh	-	-
	ERA- Y Moves Project	2,159,786	1,227,537
	ERA-Covid 19 Response	-	-
	Bangladesh Flash Flood	-	4,500,000
	ERA-Out of School Children	19,393,758	805,409
	ERA MLIHNS Project	-	5,001,965
	ERA- VGD Project	556,608	337,789
	ERA- Mother	-	-
	ERA - General	-	-
	ERA- CWFD	1,062,000	-
	ERA- Wash in Health	-	-
	ERA- Mutual Learning	6,182,024	-
	ERA- Emergency Response	16,747,380	-
	ERA- Bangladesh Flash Flood	513,006	-
	ERA- Resilient Wash Appropriate	4,910,080	-
	ERA- Emergency Humanitarian Response	5,682,800	-
	ERA- Resume	31,900,000	-
	ERA- Emergency Support for Flash Flood Sufferers in Sunamganj	3,223,002	-
	ERA- CREA Project	3,108,252	-
	Fund Received from ERA- Bangladesh Flash Flood 2022 (OXFAM)	-	-

Notes	Particulars	Amount in Taka	
		2022-2023	2021-2022
	Fund Received from ERA- Emergency Humanitarian Response to Flood Affected Population in Sunamganj District of Bangladesh (NRC)	5,804,612	-
	Fund Received from ERA-CWFD	942,000	-
	Fund Received from ERA BLP	3,620,050	-
	Bangladesh Health Watch (BHW)	177,317	-
	Fund Received from NARI PAKKA	93,000	-
	Fund Received from BLP	6,581,774	-
	Received from CREA Project	70,500	-
	Loan Returne out of School Children Education Program	573,000	-
	Local Income (Sole of Junk Items etc)	15,000	-
	Received from Bangladesh Flash Flood 2022	177,000	-
	Received from Emergency Response for the Flash Flood Affected Population of North East Areas of Bangladesh	275,100	-
	Received from Emergency Support for Flash Flood Sufferers in Sunamganj	50,400	-
	Received from Mutual Learning for Improving Health and Nutrition Scenario	75,000	-
	Received from RESUME Project NRC	733,200	-
	Received from Resilient WASH appropriate to flood affected haor people of Bangladesh- OXFAM	56,200	-
	Received from WASH in Health Project (Overhead)	142,578	-
	<b>Total Taka:</b>	<b>116,952,557</b>	<b>32,184,926</b>
	<b>B. Fund Transfer to Project</b>		
	Breakup of the above amount is given below:		
	Fund Transfer from General Fund (SBL)	5,065,000	-
	Fund Transfer from WASH in Health Project (WaterAid)	385,300	-
	Fund Transfer from Mutual Learning for Improving Health and Nutrition Scenario	3,091,012	-
	Fund Transfer from ERA- Bangladesh Flash Flood 2022 (OXFAM)	256,503	-
	Fund Transfer Plan Bangladesh (Y-Moves Project)	1,079,893	-
	Fund Transfer from ERA- Emergency Response for the Flash Flood Affected Population of North East Areas of Bangladesh (OXFAM)	8,373,690	-
	Fund Transfer from ERA-Resilient WASH appropriate to flood affected haor people of Bangladesh (OXFAM)	2,455,040	-
	Fund Transfer from ERA-CWFD Addressing Protection and Sexual and Reproductive Health Needs of Flash Flood Affected Women, Adolescent and Transgender.	942,000	-
	Fund Transfer from ERA Emergency Support for Flash Flood Sufferers in Sunamganj (Muslim Chareti)	1,611,501	-
	Fund Transfer from ERA- Emergency Humanitarian Response to Flood Affected Population in Sunamganj District of Bangladesh (NRC)	5,804,612	-
	Fund Transfer from CREA Project (MJF)	1,554,126	-
	Fund Transfer from ERA- RESUME Project (NRC)	15,950,000	-
	Fund Transfer from RDRS Bangladesh (Out of School Childred Program)	9,696,879	-
	Fund Refund from WaterAid Bangladesh	203,163	-
	<b>Total Taka:</b>	<b>56,468,719</b>	<b>-</b>
	<b>Net Amount (A-B)</b>	<b>60,483,838</b>	<b>32,184,926</b>



Notes	Particulars	Amount in Taka	
		2022-2023	2021-2022
<b>11.00</b>	<b>Pay and Salary</b>		
	ERA	3,845,000	10,064,160
	ERA- WASH in Insntitution	69,602	1,858,790
	ERA- Y Moves Project	660,411	620,100
	Bangladesh Flash Flood		-
	ERA-Out of School Children	5,060,000	1,354,391
	ERA General	133,100	
	ERA- VGD Project	-	253,200
	105000	689,334	
	196862	2,637,348	
	264000	1,518,000	
	190806	1,060,806	
	972964	972,964	-
	<b>Total Taka:</b>	<b>16,646,565</b>	<b>14,150,641</b>
<b>12.00</b>	<b>Administrative Expenses</b>		
	Breakup of the above amount is given below:		
	ERA	-	388,586
	ERA NFPE	-	781
	Basic Literacy Project ( South Sunamgonj	-	1,074
	Basic Literacy Project ( Doarabazar)	-	1,109
	Basic Literacy Project ( Dharmapasha)	-	1,078
	ERA-Out of School Children	1,026,405	73,461
	ERA- WASH in Insntitution	123,966	561,343
	ERA- Y Moves Project	347,550	47,293
	ERA-Covid 19 Response	-	16,456
	Bangladesh Flash Flood	3,302,716	-
	ERA- Feasibility Study Project	-	4,138
	ERA- LHDP	-	5,793
	ERA MLIHNS Project	-	954,643
	ERA- VGD Project	-	82,878
	ERA - General	8,167,527	-
	ERA- CWFD	219,141	-
	ERA- Mutual Learning	508,361	-
	ERA- Emergency Response	7,311,998	-
	ERA- Bangladesh Flash Flood	-	898
	ERA- Resilient Wash Appropriate	2,431,227	-
	ERA- Emergency Humanitarian Response	2,357,471	-
	ERA- Resume	2,908,326	-
	ERA- Emergency Support for Flash Flood Sufferers in Sunamganj	1,506,933	-
	ERA- CREA Project	168,674	-
	ERA- Staff Welfare Fund	-	1,265
	ERA- Provident Fund	-	1,460
	<b>Total Taka:</b>	<b>30,380,295</b>	<b>2,142,256</b>
<b>13.00</b>	<b>Travell and Allowances</b>		
	Breakup of the above amount is given below:		
	ERA	-	-
	ERA- WASH in Insntitution	-	-
	ERA MLIHNS Project	-	77,285
	<b>Total Taka:</b>	<b>-</b>	<b>77,285</b>

Notes	Particulars	Amount in Taka	
		2022-2023	2021-2022
<b>14.00</b>	<b>Program Cost:</b>		
	Basic Literacy Project ( South Sunamgonj	-	339,500
	Basic Literacy Project ( Doarabazar)	-	231,580
	Basic Literacy Project ( Dharmapasha)	-	203,845
	ERA-Out of School Children	3,623,818	56,442
	General	1,877,006	
	ERA VGD	277,999	
	Mutual Learning	3,519,902	
	Emergency Huminitarian	804,466	
	Resume	6,046,257	
	ERA- CWFD	720,527	
	Emergency Support	84,918	
	ERA- CREA	396,339	
	ERA	-	255,866
	ERA- WASH in Insntitution	-	1,923,446
	ERA MLIHNS Project	-	3,965,429
	ERA- Y Moves Project	79,741	508,097
	Bangladesh Flash Flood	-	760,000
	<b>Total Taka:</b>	<b>17,430,973</b>	<b>8,244,205</b>

**Efforts for Rural Advancement-ERA**  
SCHEDULE OF FIXED ASSETS  
AS AT JUNE 30, 2023

<b>PARTICULARS</b>	<b>Balance as on 01-07-2022</b>	<b>Addition during the year</b>	<b>Charge during the year</b>	<b>Balance as on 30.06.2023</b>
<b>Project Name: ECR – WASH:</b>				
Computer & Equipment	535,000	224,974	-	759,974
Electric equipment	282,500	-	-	282,500
Motor Cycle	513,000	-	-	513,000
Furniture & Fixture	371,051	110,550	-	481,601
<b>Grand Total Taka:</b>	<b>1,701,551</b>	<b>335,524</b>	<b>-</b>	<b>2,037,075</b>