Private & Confidential

AUDITOR'S REPORT

AND

AUDITED FINANCIAL STATEMENTS

OF

EFFORTS FOR RURAL ADVANCEMENT-ERA

(CONSOLIDATED)

FOR THE YEAR ENDED JUNE 30, 2025

Habib Sarwar Bhuiyan & Co.
Chartered Accountants

Member of Affilica International, Affiliates worldwide

Habib Sarwar Bhuiyan & Co.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT TO EFFORTS FOR RURAL ADVANCEMENT (ERA)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Efforts For Rural Advancement (ERA)** which comprise the Statement of Consolidated Financial Position as at June 30, 2025 and Statement of Consolidated Comprehensive Income, Statement of Consolidated Receipts and Payments, Statement of Consolidated Changes in Capital Fund and Statement of Consolidated Cash Flows for the year then ended, and notes to the Consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of **Efforts For Rural Advancement (ERA)** as at June 30, 2025, and of its financial performance and its receipts and payments for the year ended June 30, 2025 in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Project in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 other applicable laws and regulations 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 Projects 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 Project or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Projects 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:

- 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.

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Affiliate

- 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 Projects 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 Projects 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 Project 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.

We also report that:

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

b) In our opinion, proper books of accounts as required by law and MRA Act & Rule have been kept by the organization so far as it appeared from our examination of those books, and

c) In our opinion, the statement of financial position and the statement of comprehensive income dealt with by the report are in agreement with the books of accounts.

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

Signed By:

Md Habibullah FCA
Managing Partner
Enrolment No. – 0411
FRC No. CA-001-397
DVC: 2508240411AS522275

Place: Dhaka
Dated: August 24, 2025

Efforts For Rural Advancement (ERA)
Statement of Consolidated Financial Position
As at June 30, 2025

Particulars	Notes	Amount in Taka	
		30.06.2025	30.06.2024
Assets			
Non- Current Assets		**3,359,185**	**2,433,323**
Property, Plant and Equipment	**4.00**	3,359,185	2,433,323
Current Assets		**10,400,544**	**7,060,288**
Cash and Cash Equivalents	**5.00**	10,400,544	7,060,288
Total Assets		**13,759,729**	**9,493,610**
Fund and Liabilities		**12,684,728**	**8,386,319**
Fund Account	**6.00**	12,684,728	8,386,319
Current Liabilities		**1,075,000**	**1,107,291**
Temporary Loan	**7.00**	1,045,000	1,107,291
Accrual Expenses	**8.00**	30,000	-
Total Fund and Liabilities		**13,759,728**	**9,493,610**

The accompanying notes from an integral part of the financial

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:

Md Habibullah FCA
Managing Partner
Enrolment No. - 0411
FRC No. CA-001-397
DVC: 2508240411AS522275

Place: Dhaka
Dated: August 24, 2025

Efforts For Rural Advancement (ERA)
Statement of Consolidated Comprehensive Income
For the year ended June 30, 2025

Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
Income			
Grant Received	**9.00**	57,314,314	53,918,019
Finance Income	**10.00**	140,827	100,525
Total		**57,455,141**	**54,018,544**
Expenditure			
Pay and Salary	**11.00**	17,631,957	12,670,258
Administrative Expenses	**12.00**	9,165,486	16,315,294
Travel Allowances & perdiem	**13.00**	2,845,788	1,236,573
Program Cost	**14.00**	12,284,938	22,476,147
Other Cost (Program)	**15.00**	11,172,970	-
Finance Costs	**16.00**	55,593	115,139
Total Expenditure		**53,156,732**	**52,813,411**
Excess of income over Expenditure		4,298,409	1,205,134
Total		**57,455,141**	**54,018,544**

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.
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Registration no: CAF-001-010
Signed By:

Place: Dhaka
Dated: August 24, 2025

Md Habibullah FCA
Managing Partner
Enrolment No. - 0411
FRC No. CA-001-397
DVC: 2508240411AS522275

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Efforts For Rural Advancement (ERA)
Project Wise Receipts And Payments Accounts
For the year ended June 30, 2025

Particulars	ERA-Mother Fund	ERA-General Fund	ERA-Y Moves Project	ERA-VGD Project	Mutual Learning for Improving Health and Nutrition Scenario	ERA-Out of School Children Education (OOSC) Program	ERA-CREA Project	ERA-ERANGON	ERA-Muslim Charity RSGHFAS (Education and community Development Project in Sunamganj)	ERA-Malala Fund Education Champion Network-7 Project	TOGETHER Project	Resilient WASH Solution for Flood-Affected People of Haor Areas in Bangladesh	ERA-LIGHT Project	NAGORIKATA Project	ERA-Provident Fund	ERA-Staff Welfare Fund	Total
RECEIPTS:																	
Opening Balance																	
Cash in Hand	-	-	-	-	2,705	-	10,000	-	-	10,000	-	-	-	-	-	-	22,705
Cash at Bank	1,503,291	93,557	48,500	1,660	1,120,135	12,561	244,751	8,289	1,555	3,190,501	-	-	-	-	613,030	199,753	7,037,583
Bank Interest	-	642	15,529	47	73,306	-	26,485	297	6,534	-	-	1,221	-	675	15,185	906	140,827
Fund Received from RDRS Bangladesh (Out of School Children Program)	6,577,702	-	-	-	-	6,577,702	-	-		-	-	-	-	-	-	-	13,155,404
Fund Received from Muslim Charity (Muslim Charity RSGHFAS Project)	5,402,549	-	-	-	-	-	-	-	5,402,549	-	-	-	-	-	-	-	10,805,098
Fund Received from Plan international Bangladesh (Y-Moves Project)	6,222,199	-	6,222,199	-	-	-	-	-	-	-	-	-	-	-	-	-	12,444,398
Fund Received from CREA Project (MJF)	10,823,511	-	-	-	-	-	9,446,666	-	-	-	-	-	-	-	-	-	20,270,177
Fund Received from OXFAM (Resilient WASH Project)	2,021,000	-	-	-	-	-	-	-	-	-	-	2,021,000	-	-	-	-	4,042,000
Fund Received from Mutual Learning for Improving Health and Nutrition Scenario	5,381,775	-	-	-	6,881,838	-	-	-	-	-	-	-	-	-	-	-	12,263,613
Fund Received from General Fund (Sonali bank Limited)	3,587	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,587
Fund Received from Malala Fund Education Champion Network-7 Project	7,198,803	-	-	-	-	-	-	-	-	7,198,803	-	-	-	-	-	-	14,397,606
Fund Received from Malteser International (ToGETHER Project)	5,839,301	-	-	-	-	-	-	-	-	-	5,839,301	-	-	-	-	-	11,678,602
Fund Received from Plan international Bangladesh (LIGHT Project)	4,307,500	-	-	-	-	-	-	-	-	-	-	-	4,307,500	-	-	-	8,615,000
Fund Received from CPD (Nagorikata Project)	648,000	-	-	-	-	-	-	-	-	-	-	-	-	648,000	-	-	1,296,000
Bangladesh Health Watch (BHW)	-	495,514	-	-	-	-	-	-	-	-	-	-	-	-	-	-	495,514
Y Moves Project (Salary and Office Rent)	-	80,544	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,544
CREA Project (Salary)	-	412,105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	412,105
LIGHT Project (PIB)	-	136,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,000
RSGHFAS Muslim Charity (Salary)	-	136,697	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,697
NAGORIKOTA Project (CPD)	-	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,000
VGD Project (Salary)	-	997,581	-	-	-	-	-	-	-	-	-	-	-	-	-	-	997,581
Mutual Learning for Improving Health and Nutrition Scenario (Office Rent)	-	580,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	580,000
Wash Project (OXFAM)	-	120,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120,000
Local Income (Sole of Junk Items etc)	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
Loan Received from SWF	-	180,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180,000
ToGETHER Project (MI)	-	105,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105,000
Malala Fund Education Champion Network-7	-	154,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	154,500
Income	-	-	-	-	-	-	-	55,244	-	-	-	-	-	-	-	-	55,244
Loan Received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	700,000	165,000	865,000
All Project Received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,261	3,856	25,117
Total TAKA	**55,929,218**	**3,538,140**	**6,286,228**	**1,707**	**8,077,984**	**6,590,263**	**9,727,902**	**63,830**	**5,410,638**	**10,399,304**	**5,839,301**	**2,022,221**	**4,307,500**	**648,675**	**1,349,476**	**369,515**	**120,561,902**
PAYMENTS:																	
Fund Transfer from ERA Out of School Children Program	6,577,702	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,577,702
Fund Transfer from Muslim Charity (Muslim Charity RSGHFAS Project)	5,402,549	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,402,549
Fund Transfer from Plan Bangladesh (Y-Moves Project)	6,222,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,222,199
Fund Transfer from CREA Project (MJF)	9,446,666	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,446,666
Fund Transfer from Mutual Learning for Improving Health and Nutrition Scenario	6,881,838	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,881,838
Fund Transfer from Malala Fund Education Champion Network-7 Project	7,198,803	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,198,803
Fund Transfer from Malteser International (ToGETHER Project)	5,839,301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,839,301
Fund Transfer from OXFAM (Resilient WASH Project)	2,021,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,021,000
Fund Transfer from Plan international Bangladesh (LIGHT Project)	4,307,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,307,500
Fund Transfer from CPD (Nagorikata Project)	648,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	648,000
Bangladesh Health Watch (Program Cost)	-	235,145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	235,145
Staffs Salary	-	748,710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	748,710
Office Rent	-	819,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	819,600
Travel/Lodging Cost	-	236,586	-	-	-	-	-	-	-	-	-	-	-	-	-	-	236,586

Habib Sarwar Bhuiyan & Co.
Dhaka
Chartered Accountants

Particulars	ERA-Mother Fund	ERA-General Fund	ERA-Y Moves Project	ERA-VGD Project	Mutual Learning for Improving Health and Nutrition Scenario	ERA-Out of School Children Education (OOSC) Program	ERA-CREA Project	ERA-ERANGON	ERA-Muslim Charity RSGHFAS (Education and community Development Project in Sunamganj)	ERA-Malala Fund Education Champion Network-7 Project	TOGETHER Project	Resilient WASH Solution for Flood-Affected People of Haor Areas in Bangladesh	ERA-LIGHT Project	NAGORIKATA Project	ERA-Provident Fund	ERA-Staff Welfare Fund	Total
Stationary	-	5,703	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,703
Office Maintenance (Tea & others expenses)	-	42,270	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,270
Consultant Fee	-	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000
Audit Fee (2023-2024)	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
Advance	-	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,000
EC/GC Meeting Cost	-	21,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,600
Balance Transfer PBL	-	3,587	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,587
Salary (VGD Project)	-	747,181	-	-	-	-	-	-	-	-	-	-	-	-	-	-	747,181
Expenses ToGETHER Project	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000
Fee (NAHAB)	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Executive Director - 10%	-	-	170,365	-	-	-	-	-	-	-	-	-	-	-	-	-	170,365
Account Officer - 50%	-	-	170,365	-	-	-	-	-	-	-	-	-	-	-	-	-	170,365
Project Officers at local CSOs (2.1.1.1 Support to CSOs Strengthen and engagement)	-	-	425,920	-	-	-	-	-	-	-	-	-	-	-	-	-	425,920
Travel-Per Diem	-	-	20,680	-	-	-	-	-	-	-	-	-	-	-	-	-	20,680
Travel accommodation	-	-	23,270	-	-	-	-	-	-	-	-	-	-	-	-	-	23,270
Travel transportation	-	-	22,475	-	-	-	-	-	-	-	-	-	-	-	-	-	22,475
Local transportation (Taxi, micro bus fare etc.)	-	-	26,075	-	-	-	-	-	-	-	-	-	-	-	-	-	26,075
Communication (Internet, Mobile, courier)	-	-	17,451	-	-	-	-	-	-	-	-	-	-	-	-	-	17,451
Printing & Stationery	-	-	10,053	-	-	-	-	-	-	-	-	-	-	-	-	-	10,053
Quarterly coordination meeting with other CSOs at local for collaboration and networking in 18 organization	-	-	38,991	-	-	-	-	-	-	-	-	-	-	-	-	-	38,991
Staff capacity building training on CP, Gender, Donor Compliance, F&A Guidelines etc.	-	-	1,752,540	-	-	-	-	-	-	-	-	-	-	-	-	-	1,752,540
Phase-out Exit Meeting	-	-	51,896	-	-	-	-	-	-	-	-	-	-	-	-	-	51,896
Project closer celebration will be organize with Internal & external stakeholder of the project	-	-	50,937	-	-	-	-	-	-	-	-	-	-	-	-	-	50,937
Conduct Organizational Capacity Assessment and plan OCA process with partner CSO's partners by CO following the APAC tools	-	-	21,979	-	-	-	-	-	-	-	-	-	-	-	-	-	21,979
Support partner CSOs to formulate detailed budget form implementation for OD plans (Generation Change 1 & 2 Programmed Partner)	-	-	221,787	-	-	-	-	-	-	-	-	-	-	-	-	-	221,787
Support to follow-up (MEAL) on OCD work	-	-	46,924	-	-	-	-	-	-	-	-	-	-	-	-	-	46,924
Progress Workshop on Organizational Capacity Development with the Generation Change 1.00 and 2.00 partners	-	-	1,378,384	-	-	-	-	-	-	-	-	-	-	-	-	-	1,378,384
Engage children, youth, and partner CSOs in regional and global influencing and advocacy	-	-	168,450	-	-	-	-	-	-	-	-	-	-	-	-	-	168,450
02 Days refresher training on Advocacy/activism, SRHR and SGBV	-	-	20,992	-	-	-	-	-	-	-	-	-	-	-	-	-	20,992
Monthly Meeting Cost	-	-	20,664	-	-	-	-	-	-	-	-	-	-	-	-	-	20,664
NCTF Alumni Support cost	-	-	31,200	-	-	-	-	-	-	-	-	-	-	-	-	-	31,200
Data Collection	-	-	8,415	-	-	-	-	-	-	-	-	-	-	-	-	-	8,415
Dialogue session	-	-	32,577	-	-	-	-	-	-	-	-	-	-	-	-	-	32,577
CR Week Observation	-	-	3,233	-	-	-	-	-	-	-	-	-	-	-	-	-	3,233
Quarterly FGD	-	-	8,118	-	-	-	-	-	-	-	-	-	-	-	-	-	8,118
Bi Annual consultations based on the Community Scorecard and interface meeting with District Administration to develop action plan based on findings from community scorecard	-	-	20,580	-	-	-	-	-	-	-	-	-	-	-	-	-	20,580
Organize giris takeover, policy dialogue, policy cafes, sports events, intergenerational dialogues and other events to roll out the campaign	-	-	5,491	-	-	-	-	-	-	-	-	-	-	-	-	-	5,491
Organize intergenerational dialogue at community level	-	-	19,835	-	-	-	-	-	-	-	-	-	-	-	-	-	19,835
Parents to parents sharing meeting	-	-	24,399	-	-	-	-	-	-	-	-	-	-	-	-	-	24,399
Organize intergenerational dialogue at community level	-	-	20,303	-	-	-	-	-	-	-	-	-	-	-	-	-	20,303
Networking and alliance building with other CSOs (amongst the projects and/ or other networks) within the country	-	-	846,525	-	-	-	-	-	-	-	-	-	-	-	-	-	846,525
Program Support	-	-	12,969	-	-	-	-	-	-	-	-	-	-	-	-	-	12,969

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Particulars	ERA-Mother Fund	ERA-General Fund	ERA-Y Moves Project	ERA-VGD Project	Mutual Learning for Improving Health and Nutrition Scenario	ERA-Out of School Children Education (OOSC) Program	ERA-CREA Project	ERA-ERANGON	ERA-Muslim Charity RSGHFAS (Education and community Development Project in Sunamganj)	ERA-Malala Fund Education Champion Network-7 Project	TOGETHER Project	Resilient WASH Solution for Flood-Affected People of Haor Areas in Bangladesh	ERA-LIGHT Project	NAGORIKATA Project	ERA-Provident Fund	ERA-Staff Welfare Fund	Total
Operational Support	-	-	12,969	-	-	-	-	-	-	-	-	-	-	-	-	-	12,969
Local Office cost	-	-	25,465	-	-	-	-	-	-	-	-	-	-	-	-	-	25,465
Allowance (incl. taxes) or stipend	-	-	-	-	3,021,632	-	-	-	-	-	-	-	-	-	-	-	3,021,632
Taxes and pension paid by the partner	-	-	-	-	251,943	-	-	-	-	-	-	-	-	-	-	-	251,943
Accommodation	-	-	-	-	671,766	-	-	-	-	-	-	-	-	-	-	-	671,766
Insurance	-	-	-	-	46,350	-	-	-	-	-	-	-	-	-	-	-	46,350
Departure / set-up grant	-	-	-	-	185,877	-	-	-	-	-	-	-	-	-	-	-	185,877
Visa and permits	-	-	-	-	201,759	-	-	-	-	-	-	-	-	-	-	-	201,759
Language course	-	-	-	-	21,000	-	-	-	-	-	-	-	-	-	-	-	21,000
International travel	-	-	-	-	122,582	-	-	-	-	-	-	-	-	-	-	-	122,582
Official travel and activities	-	-	-	-	1,223,585	-	-	-	-	-	-	-	-	-	-	-	1,223,585
Admin support to other partners	-	-	-	-	793,633	-	-	-	-	-	-	-	-	-	-	-	793,633
Equipment	-	-	-	-	103,148	-	-	-	-	-	-	-	-	-	-	-	103,148
Accrued Payments (Audit)	-	-	-	-	110,000	-	-	-	-	-	-	-	-	-	-	-	110,000
Staffs Salary	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	-	-	600,000
Teacher Salary	-	-	-	-	-	2,800,000	-	-	-	-	-	-	-	-	-	-	2,800,000
LC Rent	-	-	-	-	-	756,000	-	-	-	-	-	-	-	-	-	-	756,000
Office Rent	-	-	-	-	-	72,000	-	-	-	-	-	-	-	-	-	-	72,000
Travel Cost	-	-	-	-	-	66,752	-	-	-	-	-	-	-	-	-	-	66,752
Communication Cast	-	-	-	-	-	8,248	-	-	-	-	-	-	-	-	-	-	8,248
Program Cost (School)	-	-	-	-	-	2,227,840	-	-	-	-	-	-	-	-	-	-	2,227,840
Stationary/Photocopy	-	-	-	-	-	52,060	-	-	-	-	-	-	-	-	-	-	52,060
Executive Director (3.33%)	-	-	-	-	-	-	138,731	-	-	-	-	-	-	-	-	-	138,731
Program Director (5%)	-	-	-	-	-	-	134,643	-	-	-	-	-	-	-	-	-	134,643
Finance Manager (6%)	-	-	-	-	-	-	138,731	-	-	-	-	-	-	-	-	-	138,731
Recruitment cost	-	-	-	-	-	-	2,993	-	-	-	-	-	-	-	-	-	2,993
Project Coordinator/Manager	-	-	-	-	-	-	625,800	-	-	-	-	-	-	-	-	-	625,800
Accounts & Admin Officer	-	-	-	-	-	-	488,798	-	-	-	-	-	-	-	-	-	488,798
Project Officer- (1 per Upazila)	-	-	-	-	-	-	476,760	-	-	-	-	-	-	-	-	-	476,760
Field Fecilitator-2 (1 per Upazila)	-	-	-	-	-	-	751,840	-	-	-	-	-	-	-	-	-	751,840
Support Staff-1	-	-	-	-	-	-	152,714	-	-	-	-	-	-	-	-	-	152,714
Project Office Rent	-	-	-	-	-	-	133,870	-	-	-	-	-	-	-	-	-	133,870
Electricity/Utility	-	-	-	-	-	-	14,485	-	-	-	-	-	-	-	-	-	14,485
Internet	-	-	-	-	-	-	9,635	-	-	-	-	-	-	-	-	-	9,635
Postage & Courier	-	-	-	-	-	-	822	-	-	-	-	-	-	-	-	-	822
Mobile allowances	-	-	-	-	-	-	34,945	-	-	-	-	-	-	-	-	-	34,945
Gas	-	-	-	-	-	-	12,386	-	-	-	-	-	-	-	-	-	12,386
Repair & Maintenance for FF & E	-	-	-	-	-	-	6,295	-	-	-	-	-	-	-	-	-	6,295
Cleaning materials	-	-	-	-	-	-	6,558	-	-	-	-	-	-	-	-	-	6,558
Stationeries & Supplies	-	-	-	-	-	-	35,429	-	-	-	-	-	-	-	-	-	35,429
Photocopy	-	-	-	-	-	-	19,336	-	-	-	-	-	-	-	-	-	19,336
Cartridge for Printer-Yearly 2 pcs	-	-	-	-	-	-	16,061	-	-	-	-	-	-	-	-	-	16,061
Refreshment (tea)	-	-	-	-	-	-	9,013	-	-	-	-	-	-	-	-	-	9,013
Fuel for Vehicles with lubricants	-	-	-	-	-	-	18,579	-	-	-	-	-	-	-	-	-	18,579
Repair & Maintenance for Vehicles (1Motorcycles)	-	-	-	-	-	-	6,310	-	-	-	-	-	-	-	-	-	6,310
Travelling (Project Staff, PM/ED/Designated)	-	-	-	-	-	-	143,290	-	-	-	-	-	-	-	-	-	143,290
Perdiem	-	-	-	-	-	-	7,840	-	-	-	-	-	-	-	-	-	7,840
Staff & Organization Development (MJF)	-	-	-	-	-	-	21,933	-	-	-	-	-	-	-	-	-	21,933
Monthly staff meeting	-	-	-	-	-	-	21,021	-	-	-	-	-	-	-	-	-	21,021
Bi-monthly issue based meeting with women Groups	-	-	-	-	-	-	226,857	-	-	-	-	-	-	-	-	-	226,857
Quarterly issue based meeting with adolescents Groups	-	-	-	-	-	-	70,966	-	-	-	-	-	-	-	-	-	70,966
Bi-monthly issue based meeting with Youth Groups	-	-	-	-	-	-	13,372	-	-	-	-	-	-	-	-	-	13,372
Quarterly issue based meeting with Men and Boys groups	-	-	-	-	-	-	66,817	-	-	-	-	-	-	-	-	-	66,817
Global Day of Climate Action	-	-	-	-	-	-	16,547	-	-	-	-	-	-	-	-	-	16,547

Particulars	ERA-Mother Fund	ERA-General Fund	ERA-Y Moves Project	ERA-VGD Project	Mutual Learning for Improving Health and Nutrition Scenario	ERA-Out of School Children Education (OOSC) Program	ERA-CREA Project	ERA-ERANGON	ERA-Muslim Charity RSGHFAS (Education and community Development Project in Sunamganj)	ERA-Malala Fund Education Champion Network-7 Project	TOGETHER Project	Resilient WASH Solution for Flood-Affected People of Haor Areas in Bangladesh	ERA-LIGHT Project	NAGORIKATA Project	ERA-Provident Fund	ERA-Staff Welfare Fund	Total
Dialogue with parents on prevention of child marriage, DVWG and SRHR issues	-	-	-	-	-	-	45,858	-	-	-	-	-	-	-	-	-	45,858
Rural women day Campaign on "equality through Dignity" at Union level - 02.	-	-	-	-	-	-	37,903	-	-	-	-	-	-	-	-	-	37,903
Quarterly meeting with Nari Nirjatan Protirodh Committee (NNPC) at Union level (union level)	-	-	-	-	-	-	149,144	-	-	-	-	-	-	-	-	-	149,144
Quarterly meeting/issue based discussion of Union Climate Action Groups (CAG)	-	-	-	-	-	-	92,361	-	-	-	-	-	-	-	-	-	92,361
Quarterly meeting with UDMC and yearly meeting with UzDMC	-	-	-	-	-	-	170,465	-	-	-	-	-	-	-	-	-	170,465
Half yearly meeting with Nari Nirjatan Protirodh Committee (NNPC) at Upazila, level	-	-	-	-	-	-	33,057	-	-	-	-	-	-	-	-	-	33,057
Organize half yearly meeting with Upazila Legal aid Committee for activating the committee	-	-	-	-	-	-	77,340	-	-	-	-	-	-	-	-	-	77,340
Dialogue with service delivery institutions (agriculture, livestock, police, health, court, DWA, etc.)	-	-	-	-	-	-	43,062	-	-	-	-	-	-	-	-	-	43,062
Quality Seed support to beneficiaries	-	-	-	-	-	-	40,500	-	-	-	-	-	-	-	-	-	40,500
Organize mass mobilization /protest/ event	-	-	-	-	-	-	47,392	-	-	-	-	-	-	-	-	-	47,392
Observe 16th Day activism-25th Nov-10 Dec Campaign on "equality through Dignity" at Union level - 02 and Upazila level - 01.	-	-	-	-	-	-	52,554	-	-	-	-	-	-	-	-	-	52,554
Semi annual meeting with local level networks	-	-	-	-	-	-	67,859	-	-	-	-	-	-	-	-	-	67,859
Survivors support for GBV	-	-	-	-	-	-	36,000	-	-	-	-	-	-	-	-	-	36,000
Support for the child marriage survivors	-	-	-	-	-	-	72,000	-	-	-	-	-	-	-	-	-	72,000
Social awareness session/campaign with students on CRC, child marriage, reproductive health, build up relationship with parents, sexual harassment, climate change issues, etc.	-	-	-	-	-	-	13,454	-	-	-	-	-	-	-	-	-	13,454
Organize daylong orientation on Human Rights, Gender, Gender based Violence, Domestic violence, Dowry and child marriage, etc. with men and boys members	-	-	-	-	-	-	18,852	-	-	-	-	-	-	-	-	-	18,852
One day Orientation for the UDMC on SoD and women/disability friendly shelter management	-	-	-	-	-	-	20,188	-	-	-	-	-	-	-	-	-	20,188
International women's day at Upazila level	-	-	-	-	-	-	24,527	-	-	-	-	-	-	-	-	-	24,527
Training on Social Accountability Tools for UP members	-	-	-	-	-	-	21,334	-	-	-	-	-	-	-	-	-	21,334
Community income increased by adopting climate adaptive IGAs	-	-	-	-	-	-	10,333	-	-	-	-	-	-	-	-	-	10,333
Organize daylong orientation on Human Rights, Gender, Gender based Violence, Domestic violence, Dowry and child marriage, etc. with men and boys members	-	-	-	-	-	-	22,732	-	-	-	-	-	-	-	-	-	22,732
Training on transformative leadership for Women & Girls	-	-	-	-	-	-	216,346	-	-	-	-	-	-	-	-	-	216,346
Two Days long Training on Salish	-	-	-	-	-	-	25,915	-	-	-	-	-	-	-	-	-	25,915
Three day's training on process of applying SATs- Community Score Card, Social Audit, Public Hearing by the Climate Action Group	-	-	-	-	-	-	47,359	-	-	-	-	-	-	-	-	-	47,359
IGA Distribution (Taka)	-	-	-	-	-	-	315,664	-	-	-	-	-	-	-	-	-	315,664
Training (2 days) of women and men groups on alternative crop agriculture and integrated farming	-	-	-	-	-	-	230,990	-	-	-	-	-	-	-	-	-	230,990
Installation of rainwater harvesting tank for beneficiaries (50HHs)	-	-	-	-	-	-	1,061,379	-	-	-	-	-	-	-	-	-	1,061,379
Agriculture input support	-	-	-	-	-	-	222,885	-	-	-	-	-	-	-	-	-	222,885
Rice Bank	-	-	-	-	-	-	360,000	-	-	-	-	-	-	-	-	-	360,000
Poultry rearing	-	-	-	-	-	-	249,009	-	-	-	-	-	-	-	-	-	249,009
Communication cost	-	-	-	-	-	-	5,900	-	-	-	-	-	-	-	-	-	5,900
Training on CAG	-	-	-	-	-	-	34,473	-	-	-	-	-	-	-	-	-	34,473
Training on Livestock rearing	-	-	-	-	-	-	250,958	-	-	-	-	-	-	-	-	-	250,958
Tailoring	-	-	-	-	-	-	144,569	-	-	-	-	-	-	-	-	-	144,569
Training on Salish	-	-	-	-	-	-	65,964	-	-	-	-	-	-	-	-	-	65,964
Communication score card	-	-	-	-	-	-	222,468	-	-	-	-	-	-	-	-	-	222,468
Dialogue with District level	-	-	-	-	-	-	98,863	-	-	-	-	-	-	-	-	-	98,863

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Particulars	ERA-Mother Fund	ERA-General Fund	ERA-Y Moves Project	ERA-VGD Project	Mutual Learning for Improving Health and Nutrition Scenario	ERA-Out of School Children Education (OOSC) Program	ERA-CREA Project	ERA-ERANGON	ERA-Muslim Charity RSGHFAS (Education and community Development Project in Sunamganj)	ERA-Malala Fund Education Champion Network-7 Project	TOGETHER Project	Resilient WASH Solution for Flood-Affected People of Haor Areas in Bangladesh	ERA-LIGHT Project	NAGORIKATA Project	ERA-Provident Fund	ERA-Staff Welfare Fund	Total
School even on Foodball Team with Girls	-	-	-	-	-	-	29,103	-	-	-	-	-	-	-	-	-	29,103
Public Hearing	-	-	-	-	-	-	134,180	-	-	-	-	-	-	-	-	-	134,180
Printing and Binding	-	-	-	-	-	-	31,207	-	-	-	-	-	-	-	-	-	31,207
Plantation for Hati Protection	-	-	-	-	-	-	105,499	-	-	-	-	-	-	-	-	-	105,499
Training for Local service provider on Gender and Climate change	-	-	-	-	-	-	108,881	-	-	-	-	-	-	-	-	-	108,881
Organize Self-Defense Training (Karate)	-	-	-	-	-	-	128,415	-	-	-	-	-	-	-	-	-	128,415
Mass Gathering on recognition of Unpaid Care work	-	-	-	-	-	-	54,425	-	-	-	-	-	-	-	-	-	54,425
Display Board	-	-	-	-	-	-	70,816	-	-	-	-	-	-	-	-	-	70,816
Building Work (Some place Casting with NCF of Class room, Lintel, Veranda & Stair)	-	-	-	-	-	-	-	-	319,435	-	-	-	-	-	-	-	319,435
Tiles Work for Male, Female Wash Block & Hand Wash Facility with NCF	-	-	-	-	-	-	-	-	431,647	-	-	-	-	-	-	-	431,647
Plaster & NCF Work	-	-	-	-	-	-	-	-	51,860	-	-	-	-	-	-	-	51,860
Paints Works	-	-	-	-	-	-	-	-	437,705	-	-	-	-	-	-	-	437,705
Roof Paints, Roof & Ceiling Replacement	-	-	-	-	-	-	-	-	714,660	-	-	-	-	-	-	-	714,660
Electrical Work	-	-	-	-	-	-	-	-	85,693	-	-	-	-	-	-	-	85,693
Water Supply for Girls Corner, Ablution repairing & Wall of Mercy	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	10,000
Cash Grant Support	-	-	-	-	-	-	-	-	1,230,000	-	-	-	-	-	-	-	1,230,000
Banner	-	-	-	-	-	-	-	-	567	-	-	-	-	-	-	-	567
Signboard	-	-	-	-	-	-	-	-	7,961	-	-	-	-	-	-	-	7,961
Overhead/Administrative Cost @7%	-	-	-	-	-	-	-	-	134,697	-	-	-	-	-	-	-	134,697
Tubewell Installation	-	-	-	-	-	-	-	-	888,373	-	-	-	-	-	-	-	888,373
Winter Support	-	-	-	-	-	-	-	-	1,028,620	-	-	-	-	-	-	-	1,028,620
Executive Director (10%)	-	-	-	-	-	-	-	-	-	439,775	-	-	-	-	-	-	439,775
Program Director (20%)	-	-	-	-	-	-	-	-	-	90,000	-	-	-	-	-	-	90,000
Manager-Finance & Admin (10%)	-	-	-	-	-	-	-	-	-	171,552	-	-	-	-	-	-	171,552
Project Manager (100%)	-	-	-	-	-	-	-	-	-	1,165,840	-	-	-	-	-	-	1,165,840
Finance and Admin Officer (50%)	-	-	-	-	-	-	-	-	-	364,350	-	-	-	-	-	-	364,350
Monitoring and Evaluation Officer (50%)	-	-	-	-	-	-	-	-	-	359,938	-	-	-	-	-	-	359,938
Field Facilitator-01 (100%)	-	-	-	-	-	-	-	-	-	357,363	-	-	-	-	-	-	357,363
Field Facilitator-02 (100%)	-	-	-	-	-	-	-	-	-	341,000	-	-	-	-	-	-	341,000
Support Staff (100%)	-	-	-	-	-	-	-	-	-	208,291	-	-	-	-	-	-	208,291
Airfare	-	-	-	-	-	-	-	-	-	121,800	-	-	-	-	-	-	121,800
Car rental	-	-	-	-	-	-	-	-	-	147,229	-	-	-	-	-	-	147,229
Local travel cost (Boat, CNG rental, Motorbike rental, lodging and per-diems etc.)	-	-	-	-	-	-	-	-	-	231,935	-	-	-	-	-	-	231,935
Fuel expense	-	-	-	-	-	-	-	-	-	26,888	-	-	-	-	-	-	26,888
Laptop	-	-	-	-	-	-	-	-	-	205,500	-	-	-	-	-	-	205,500
Camera	-	-	-	-	-	-	-	-	-	67,099	-	-	-	-	-	-	67,099
Printer	-	-	-	-	-	-	-	-	-	59,500	-	-	-	-	-	-	59,500
Printer Cartridge	-	-	-	-	-	-	-	-	-	11,970	-	-	-	-	-	-	11,970
File cabinet	-	-	-	-	-	-	-	-	-	34,200	-	-	-	-	-	-	34,200
Executive Table	-	-	-	-	-	-	-	-	-	40,450	-	-	-	-	-	-	40,450
Executive Chair	-	-	-	-	-	-	-	-	-	34,200	-	-	-	-	-	-	34,200
Meeting table	-	-	-	-	-	-	-	-	-	20,853	-	-	-	-	-	-	20,853
Armless chair	-	-	-	-	-	-	-	-	-	16,856	-	-	-	-	-	-	16,856
Motorbike with paper	-	-	-	-	-	-	-	-	-	183,192	-	-	-	-	-	-	183,192
External Consultant for project accounts audit	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	100,000
Sensitization meeting with community (parents, local leaders, influential social actors and girls) to overcome social barriers and invest for secondary girls schooling.	-	-	-	-	-	-	-	-	-	66,019	-	-	-	-	-	-	66,019
Conduct awareness campaign in school catchment area for highlighting the advantages of girls' secondary education at the community level.	-	-	-	-	-	-	-	-	-	152,871	-	-	-	-	-	-	152,871

Particulars	ERA-Mother Fund	ERA-General Fund	ERA-Y Moves Project	ERA-VGD Project	Mutual Learning for Improving Health and Nutrition Scenario	ERA-Out of School Children Education (OOSC) Program	ERA-CREA Project	ERA-ERANGON	ERA-Muslim Charity RSGHFAS (Education and community Development Project in Sunamganj)	ERA-Malala Fund Education Champion Network-7 Project	TOGETHER Project	Resilient WASH Solution for Flood-Affected People of Haor Areas in Bangladesh	ERA-LIGHT Project	NAGORIKATA Project	ERA-Provident Fund	ERA-Staff Welfare Fund	Total
Negotiation meeting with Union Parishad and Upazila Parishad to incorporate specific allocation in annual development budget for increasing financial assistance to the girls' secondary education.	-	-	-	-	-	-	-	-	-	57,608	-	-	-	-	-	-	57,608
Partnership Scoping Meeting (PSM) with public, private and corporate sectors to mobilize and explore invest in girls' secondary education.	-	-	-	-	-	-	-	-	-	122,378	-	-	-	-	-	-	122,378
Coordination meeting with similar visionary organizations and civil society institutions to leverage the financial assistance in girls' secondary education.	-	-	-	-	-	-	-	-	-	59,065	-	-	-	-	-	-	59,065
Conduct sensitization workshop to the 'School Management Committee and Parents Teachers Association	-	-	-	-	-	-	-	-	-	33,283	-	-	-	-	-	-	33,283
Conduct half yearly Girls' Student Gathering (GSG) to reward potential educators and highlighted the struggles of achieved academic successor.	-	-	-	-	-	-	-	-	-	338,965	-	-	-	-	-	-	338,965
Orientation with "Secondary School Girls Forum" (SSGF) for establishing "Girls Education Rights Network" (GERN)" at union level to explore the financial assistance from the respective formal sources.	-	-	-	-	-	-	-	-	-	15,273	-	-	-	-	-	-	15,273
Electricity bill	-	-	-	-	-	-	-	-	-	15,219	-	-	-	-	-	-	15,219
Mobile allowance	-	-	-	-	-	-	-	-	-	78,780	-	-	-	-	-	-	78,780
Internet bill and connection	-	-	-	-	-	-	-	-	-	15,263	-	-	-	-	-	-	15,263
Stationary	-	-	-	-	-	-	-	-	-	76,374	-	-	-	-	-	-	76,374
Office rent with sign board	-	-	-	-	-	-	-	-	-	312,042	-	-	-	-	-	-	312,042
Office cleaning materials	-	-	-	-	-	-	-	-	-	13,829	-	-	-	-	-	-	13,829
Refreshment	-	-	-	-	-	-	-	-	-	19,163	-	-	-	-	-	-	19,163
Monthly staff coordination meeting	-	-	-	-	-	-	-	-	-	34,422	-	-	-	-	-	-	34,422
Act. 1.4: Mentoring Local Peer NGOs	-	-	-	-	-	-	-	-	-	-	136,643	-	-	-	-	-	136,643
Act. 3.1: HOIFA	-	-	-	-	-	-	-	-	-	-	2,971,489	-	-	-	-	-	2,971,489
Executive Director, 10%	-	-	-	-	-	-	-	-	-	-	295,500	-	-	-	-	-	295,500
Project Focal Point (PFP) / Coordinator, 100%	-	-	-	-	-	-	-	-	-	-	512,581	-	-	-	-	-	512,581
Finance and Accounts Officer, 75%	-	-	-	-	-	-	-	-	-	-	246,250	-	-	-	-	-	246,250
MEAL & Documents Officer, 100%	-	-	-	-	-	-	-	-	-	-	408,746	-	-	-	-	-	408,746
BGD LHP Travel	-	-	-	-	-	-	-	-	-	-	70,162	-	-	-	-	-	70,162
BGD LHP IT and Office Equipment	-	-	-	-	-	-	-	-	-	-	747,736	-	-	-	-	-	747,736
BGD LHP Office and Veh. RC, Loc.Transp.	-	-	-	-	-	-	-	-	-	-	267,019	-	-	-	-	-	267,019
Water Supply Network	-	-	-	-	-	-	-	-	-	-	-	1,458,631	-	-	-	-	1,458,631
Travel	-	-	-	-	-	-	-	-	-	-	-	6,110	-	-	-	-	6,110
Stationary and Supplies	-	-	-	-	-	-	-	-	-	-	-	3,101	-	-	-	-	3,101
Project Engineer	-	-	-	-	-	-	-	-	-	-	-	105,000	-	-	-	-	105,000
Field Facilitator	-	-	-	-	-	-	-	-	-	-	-	59,355	-	-	-	-	59,355
Executive Director	-	-	-	-	-	-	-	-	-	-	-	48,000	-	-	-	-	48,000
Program Director/Focal Person	-	-	-	-	-	-	-	-	-	-	-	48,000	-	-	-	-	48,000
M&E Officer	-	-	-	-	-	-	-	-	-	-	-	48,000	-	-	-	-	48,000
Project Coordinator-1 Person-100%	-	-	-	-	-	-	-	-	-	-	-	-	152,167	-	-	-	152,167
Field Facilitator-5 Persons-100%	-	-	-	-	-	-	-	-	-	-	-	-	345,835	-	-	-	345,835
Executive Director Shared-10%	-	-	-	-	-	-	-	-	-	-	-	-	90,000	-	-	-	90,000
Finance Shared-20%	-	-	-	-	-	-	-	-	-	-	-	-	72,000	-	-	-	72,000
Monitoring and Evaluation Shared-10%	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	15,000
Local Transportation	-	-	-	-	-	-	-	-	-	-	-	-	77,220	-	-	-	77,220
Per-diem (Food & Accommodation)	-	-	-	-	-	-	-	-	-	-	-	-	4,100	-	-	-	4,100
Office rent	-	-	-	-	-	-	-	-	-	-	-	-	24,000	-	-	-	24,000
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	5,735	-	-	-	5,735
Communication (Mobile, internet, courier etc.)	-	-	-	-	-	-	-	-	-	-	-	-	13,428	-	-	-	13,428
Office supplies	-	-	-	-	-	-	-	-	-	-	-	-	3,122	-	-	-	3,122
Printing & stationeries	-	-	-	-	-	-	-	-	-	-	-	-	3,649	-	-	-	3,649
Training on SoD and Multi Hazard Preparedness for UDMC	-	-	-	-	-	-	-	-	-	-	-	-	219,520	-	-	-	219,520
Discussion Session with Upazila DMC	-	-	-	-	-	-	-	-	-	-	-	-	23,659	-	-	-	23,659

Habib Sarwar Bhuiyan & Co.
Dhaka
Chartered Accountants

Particulars	ERA-Mother Fund	ERA-General Fund	ERA-Y Moves Project	ERA-VGD Project	Mutual Learning for Improving Health and Nutrition Scenario	ERA-Out of School Children Education (OOSC) Program	ERA-CREA Project	ERA-ERANGON	ERA-Muslim Charity RSGHFAS (Education and community Development Project in Sunamganj)	ERA-Malala Fund Education Champion Network-7 Project	TOGETHER Project	Resilient WASH Solution for Flood-Affected People of Haor Areas in Bangladesh	ERA-LIGHT Project	NAGORIKATA Project	ERA-Provident Fund	ERA-Staff Welfare Fund	Total
Discussion Session with District Red Crescent Unit	-	-	-	-	-	-	-	-	-	-	-	-	24,928	-	-	-	24,928
Community Awareness Session on Multi Hazard preparedness	-	-	-	-	-	-	-	-	-	-	-	-	89,544	-	-	-	89,544
School Awareness Session with School Co-Curriculum members	-	-	-	-	-	-	-	-	-	-	-	-	21,306	-	-	-	21,306
Conduct Sessions with SMC	-	-	-	-	-	-	-	-	-	-	-	-	4,540	-	-	-	4,540
Conduct Orientation Sessions for DMCs on the Effective use of Emergency Kits	-	-	-	-	-	-	-	-	-	-	-	-	31,601	-	-	-	31,601
Conduct Training for youth volunteers for emergency Response	-	-	-	-	-	-	-	-	-	-	-	-	195,419	-	-	-	195,419
Sharing Session with DRRO and stakeholders	-	-	-	-	-	-	-	-	-	-	-	-	58,115	-	-	-	58,115
Purchase lifesaving boat for emergency response	-	-	-	-	-	-	-	-	-	-	-	-	1,655,901	-	-	-	1,655,901
Lesson learn event	-	-	-	-	-	-	-	-	-	-	-	-	74,724	-	-	-	74,724
Salary of Executive Director	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	-	-	12,000
Salary of Field Coordinator	-	-	-	-	-	-	-	-	-	-	-	-	-	58,064	-	-	58,064
Salary of Community Volunteer@4 persons	-	-	-	-	-	-	-	-	-	-	-	-	-	25,160	-	-	25,160
Travel cost of Field Coordinator	-	-	-	-	-	-	-	-	-	-	-	-	-	4,290	-	-	4,290
Mobile bill of FC	-	-	-	-	-	-	-	-	-	-	-	-	-	1,935	-	-	1,935
Office Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	14,000	-	-	14,000
Program Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	25,112	-	-	25,112
Expenses to ERANGON	-	-	-	-	-	-	-	55,244	-	-	-	-	-	-	-	-	55,244
Bank Charge	4,283	4,701	9,644	8	-	4,371	5,373	1,621	6,712	4,515	-	3,403	1,205	1,340	6,438	1,979	55,593
Loan payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	955,000	152,291	1,107,291
Payment of Staffs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	269,619	182,709	452,328
Total Payments	**54,549,841**	**3,416,083**	**5,741,921**	**8**	**6,753,275**	**6,587,271**	**9,140,933**	**56,865**	**5,347,930**	**6,214,850**	**5,656,126**	**1,779,600**	**3,206,718**	**141,901**	**1,231,057**	**336,979**	**110,161,358**
Closing Balance																	
Cash in Hand	-	-	-	-	10,000	-	10,000	-	-	10,000	-	-	-	-	-	-	30,000
Cash at Bank	1,379,377	122,057	544,307	1,699	1,314,709	2,992	576,969	6,965	62,708	4,174,454	183,175	242,621	1,100,782	506,774	118,419	32,536	10,370,544
Total TAKA	**55,929,218**	**3,538,140**	**6,286,228**	**1,707**	**8,077,984**	**6,590,263**	**9,727,902**	**63,830**	**5,410,638**	**10,399,304**	**5,839,301**	**2,022,221**	**4,307,500**	**648,675**	**1,349,476**	**369,515**	**120,561,902**

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:

Md Habibullah FCA
Managing Partner
Enrolment No. - 0411
FRC No. CA-001-397
DVC: 2508240411AS522275

Place: Dhaka
Dated: August 24, 2025

Efforts For Rural Advancement (ERA)
Statement of Consolidated Changes in Capital Fund
For the year ended June 30, 2025

Particulars	Amount in Taka	
	2024-2025	2023-2024
Balance as on 01.07.2024	**8,386,319**	**7,181,186**
Add: Excess of income over Expenditure	4,298,409	1,205,133
Balance as on 30.06.2025	**12,684,728**	**8,386,319**

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Habib Sarwar Bhuiyan & Co.
Chartered Accountants

Efforts For Rural Advancement (ERA)
Statement of Consolidated Cash flows
For the year ended June 30, 2025

Particulars	Amount in Taka	
	2024-2025	2023-2024
Cash Flows from Operating Activities:		
Excess of income over Expenditure	4,298,409	1,205,134
Depreciation	586,872	381,366
Operating Profit before Changes in Working Capital	**4,885,281**	**1,586,500**
Change in Working Capital	**(32,291)**	**(414,431)**
(Increase)/Decrease in Current Assets	-	2,796
Increase/(Decrease) in Current Liabilities	(32,291)	(417,227)
Net Cash Flows from / (used in) Operating Activities	**4,852,990**	**1,172,069**
Cash Flows from Investing Activities:		
(Acquisition)/Adjustment Property, Plant and Equipment	(1,512,734)	(777,614)
Net Cash Flows from / (used in) Investing Activities	**(1,512,734)**	**(777,614)**
Cash Flows from Financing Activities:		
Increase/(Decrease) Loan Received	-	-
Net Cash Flows from / (used in) Financing Activities	**-**	**-**
Net Cash Inflows / (Outflows)	**3,340,256**	**394,455**
Opening Cash and Bank Balance	7,060,288	6,665,833
Closing Cash and Bank Balance	**10,400,544**	**7,060,288**



Efforts For Rural Advancement (ERA)
Notes to the Consolidated Financial Statements
For the year ended June 30, 2025

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 cannel. 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 area landless. Government services are very poor especially in education, health and employment generation. Literate rate is very below, high drop put rate from primary school, unemployment rate is very high, maternal and child mortally 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.

1.01 Address:

The Organization situated at 49, Mollika R/A, Mollikpur, Sunamganj - 3000.

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 awarèness 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.

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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 Reporting Period

The Consolidated financial statements presented here cover the period from 01 July 2024

3.02 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	
			2024-2025	2023-2024
4.00	**Property, Plant and Equipment**			
	Balance as on 01.07.2024		**2,433,323**	**2,037,075**
	Add: Addition during the year		1,512,734	777,614
	Less: Deprecation Charge during the year		586,872	381,366
	Written Down Value as on 30.06.2025		**3,359,185**	**2,433,323**
	Details Shown in Annexure A			
5.00	**Cash and Cash Equivalents**			
	Cash in Hand	**5.01**	30,000	22,705
	Cash at Bank	**5.02**	10,370,544	7,037,583
	Total		**10,400,544**	**7,060,288**
5.01	**Cash in Hand**			
	Mutual Learning for Improving Health and Nutrition Scenario		10,000	2,705
	CREA Project (Manusher Jonna Foundation)		10,000	10,000
	Malala Fund Education Champion Network-7 Project		10,000	10,000
	Total		**30,000**	**22,705**
5.02	**Cash at Bank**			
	Mother Fund SB-0210101093607		1,379,377	1,503,291
	General Fund SB-5910100016847		122,057	93,557
	ERA-Y Moves Project STD-5910503000112		544,307	48,500
	ERA-VGD Project STD-5910503000107		1,699	1,660
	Mutual Learning for Improving Health and Nutrition Scenario STD-5910503000108		1,314,709	1,120,135
	Out of School Children Education Program STD-5810702000911		2,992	12,561
	CREA Project (Manusher Jonna Foundation) SND-5901403000236		576,969	244,751
	ERANGON SND-5910503000131		6,965	8,289
	ERA Muslim Charity RSGHFAS (Education and community Development Project in Sunamganj) SND-5910503000133		62,708	1,555
	Malala Fund Education Champion Network-7 Project SND-5910502002640		4,174,454	3,190,501
	ToGETHER Project,STD-2069219560001		183,175	-
	Resilient WASH Solution for Flood-Affected People of Haor Areas in Bangladesh (OXFAM) SND-5910502002472		242,621	-
	LIGHT Project ,STD-0210102026950		1,100,782	-
	ERA CPD, NAGORIKATA Project STD-0210102026967		506,774	-
	Provident Fund SND-5910503000134		118,419	613,030
	Staff Welfare Fund SND-5910503000135		32,536	199,753
	Total		**10,370,544**	**7,037,583**
6.00	**Fund Account**			
	Balance as on 01.07.2024		**8,386,319**	**7,181,186**
	Add: Surplus/(Deficit) for the year		4,298,409	1,205,134
	Add: Fund collection		-	-
	Balance as on 30.06.2025		**12,684,728**	**8,386,319**
7.00	**Temporary Loan**			
	Balance as on 01.07.2024		**1,107,291**	**1,357,291**
	Add: Addition during the year		1,045,000	100,000
			2,152,291	**1,457,291**
	Less: Payment during the year		1,107,291	350,000
	Balance as on 30.06.2025		**1,045,000**	**1,107,291**

Habib Sarwar Bhuiyan & Co.

Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
8.00	**Accrual Expenses**		
	Balance as on 01.07.2024	**-**	**167,227**
	Add: Addition during the year	30,000	-
		30,000	**167,227**
	Less: Adjustment during the year	-	167,227
	Balance as on 30.06.2025	**30,000**	**-**
9.00	**Grant Received**		
	A. Fund Received from Mother Accounts		
	Fund Received from RDRS Bangladesh (Out of School Children Program)	13,155,404	16,452,198
	Fund Received from Muslim Charity (Muslim Charity RSGHFAS Project)	10,805,098	-
	Fund Received from Plan international Bangladesh (Y-Moves Project)	12,444,398	2,302,742
	Fund Received from CREA Project (MJF)	20,270,177	13,051,098
	Fund Received from OXFAM (Resilient WASH Project)	4,042,000	-
	Fund Received from Mutual Learning for Improving Health and Nutrition Scenario	12,263,613	15,729,117
	Fund Received from General Fund (Sonali bank Limited)	3,587	16,679
	Fund Received from Malala Fund Education Champion Network-7 Project	14,397,606	8,190,000
	Fund Received from Malteser International (ToGETHER Project)	11,678,602	-
	Fund Received from Plan international Bangladesh (LIGHT Project)	8,615,000	-
	Fund Received from CPD (Nagorikata Project)	1,296,000	-
	Bangladesh Health Watch (BHW)	495,514	-
	Y Moves Project (Salary and Office Rent)	80,544	-
	CREA Project (Salary)	412,105	-
	LIGHT Project (PIB)	136,000	-
	RSGHFAS Muslim Charity (Salary)	136,697	-
	NAGORIKOTA Project (CPD)	26,000	-
	VGD Project (Salary)	997,581	-
	Mutual Learning for Improving Health and Nutrition Scenario (Office Rent)	580,000	-
	Wash Project (OXFAM)	120,000	-
	Local Income (Sole of Junk Items etc)	20,000	-
	ToGETHER Project (MI)	105,000	-
	Malala Fund Education Champion Network-7	154,500	-
	Income	55,244	341,863
	All Project Received	25,117	1,285,988
	ERA - General Fund Received	-	4,472,321
	ERA- Resume	-	23,476,200
	ERA- Emergency Support for Flash Flood Sufferers in Sunamganj	-	15,730,054
	Loan Received (Refund)	-	350,000
	Received from PIB (Wrong Transfer)	-	23,798
	Sub Total:	**112,315,787**	**101,422,057**



Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
	B. Fund Transfer to Project		
	Fund Transfer from ERA Out of School Children Program	6,577,702	8,226,099
	Fund Transfer from Muslim Charity (Muslim Charity RSGHFAS Project)	5,402,549	-
	Fund Transfer from Plan Bangladesh (Y-Moves Project)	6,222,199	1,151,371
	Fund Transfer from CREA Project (MJF)	9,446,666	6,525,549
	Fund Transfer from Mutual Learning for Improving Health and Nutrition Scenario	6,881,838	7,114,527
	Fund Transfer from Malala Fund Education Champion Network-7 Project	7,198,803	4,095,000
	Fund Transfer from Malteser International (ToGETHER Project)	5,839,301	-
	Fund Transfer from OXFAM (Resilient WASH Project)	2,021,000	-
	Fund Transfer from Plan international Bangladesh (LIGHT Project)	4,307,500	-
	Fund Transfer from CPD (Nagorikata Project)	648,000	-
	Balance Transfer PBL	3,587	-
	Fund Transfer from ERA Emergency Support for Flash Flood Sufferers in Sunamganj (Muslim Chareti)	-	7,865,027
	Fund Transfer from ERA- RESUME Project (NRC)	-	11,738,100
	Fund Refund from WaterAid Bangladesh	-	20,263
	Refund (PIB)	-	23,200
	Payment of Staffs	452,328	744,902
	Sub Total	**55,001,473**	**47,504,038**
	Total A-B	**57,314,314**	**53,918,019**
10.00	**Finance Income**		
	Bank Interest	140,827	100,525
	Total	**140,827**	**100,525**



Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
11.00	**Pay and Salary**		
	Staffs Salary	748,710	-
	Salary (VGD Project)	747,181	-
	Executive Director - 10%	170,365	-
	Account Officer - 50%	170,365	-
	Project Officers at local CSOs (2.1.1.1 Support to CSOs Strengthen and engagement)	425,920	-
	Allowance (incl. taxes) or stipend	3,021,632	-
	Staffs Salary	600,000	-
	Teacher Salary	2,800,000	-
	Executive Director (3.33%)	138,731	-
	Program Director (5%)	134,643	-
	Finance Manager (6%)	138,731	-
	Project Coordinator/Manager	625,800	-
	Accounts & Admin Officer	488,798	-
	Project Officer- (1 per Upazila)	476,760	-
	Field Fecilitator-2 (1 per Upazila)	751,840	-
	Support Staff-1	152,714	-
	Executive Director (10%)	439,775	-
	Program Director (20%)	90,000	-
	Manager-Finance & Admin (10%)	171,552	-
	Project Manager (100%)	1,165,840	-
	Finance and Admin Officer (50%)	364,350	-
	Monitoring and Evaluation Officer (50%)	359,938	-
	Field Facilitator-01 (100%)	357,363	-
	Field Facilitator-02 (100%)	341,000	-
	Support Staff (100%)	208,291	-
	Executive Director, 10%	295,500	-
	Project Focal Point (PFP) / Coordinator, 100%	512,581	-
	Finance and Accounts Officer, 75%	246,250	-
	MEAL & Documents Officer, 100%	408,746	-
	Project Engineer	105,000	-
	Field Facilitator	59,355	-
	Executive Director	48,000	-
	Program Director/Focal Person	48,000	-
	M&E Officer	48,000	-
	Project Coordinator-1 Person-100%	152,167	-
	Field Facilitator-5 Persons-100%	345,835	-
	Executive Director Shared-10%	90,000	-
	Finance Shared-20%	72,000	-
	Monitoring and Evaluation Shared-10%	15,000	-
	Salary of Executive Director	12,000	-
	Salary of Field Coordinator	58,064	-
	Salary of Community Volunteer@4 persons	25,160	-
	Project Engineer (Full Time)	-	217,066
	Field Facilitator (2 Staff - Full Time)	-	215,270
	Finance & Admin Officer 50% of 50000 (Partial)	-	125,000
	Program Director 10% of 150000 (Partial)	-	75,000
	Executive Director 5% of 300000 (Partial)	-	69,678
	Others Salary	-	11,968,244
	Total	**17,631,957**	**12,670,258**

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
12.00	**Administrative Expenses**		
	Office Rent	819,600	-
	Stationary	5,703	-
	Office Maintenance (Tea & others expenses)	42,270	-
	Consultant Fee	400,000	-
	Audit Fee (2023-2024)	30,000	-
	Audit Fee (2024-2025)	30,000	-
	EC/GC Meeting Cost	21,600	-
	Fee (NAHAB)	3,000	-
	Communication (Internet, Mobile, courier)	17,451	-
	Printing & Stationery	10,053	-
	Monthly Meeting Cost	20,664	-
	Bi Annual consultations based on the Community Scorecard and interface meeting with District Administration to develop action plan based on findings from community scorecard	20,580	-
	Local Office cost	25,465	-
	Taxes and pension paid by the partner	251,943	-
	Accommodation	671,766	-
	Insurance	46,350	-
	Admin support to other partners	793,633	-
	Accrued Payments (Audit)	110,000	-
	LC Rent	756,000	-
	Office Rent	72,000	-
	Stationary/Photocopy	52,060	-
	Recruitment cost	2,993	-
	Project Office Rent	133,870	-
	Electricity/Utility	14,485	-
	Internet	9,635	-
	Postage & Courier	822	-
	Mobile allowances	34,945	-
	Gas	12,386	-
	Repair & Maintenance for FF & E	6,295	-
	Cleaning materials	6,558	-
	Stationeries & Supplies	35,429	-
	Photocopy	19,336	-
	Cartridge for Printer-Yearly 2 pcs	16,061	-
	Refreshment (tea)	9,013	-
	Fuel for Vehicles with lubricants	18,579	-
	Repair & Maintenance for Vehicles (1Motorcycles)	6,310	-
	Staff & Organization Development (MJF)	21,933	-
	Monthly staff meeting	21,021	-
	Printing and Binding	31,207	-
	Overhead/Administrative Cost @7%	134,697	-
	Printer Cartridge	11,970	-
	External Consultant for project accounts audit	100,000	-
	Electricity bill	15,219	-
	Mobile allowance	78,780	-
	Internet bill and connection	15,263	-
	Stationary	76,374	-
	Office rent with sign board	312,042	-
	Office cleaning materials	13,829	-
	Refreshment	19,163	-
	Monthly staff coordination meeting	34,422	-



Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
	Act. 1.4: Mentoring Local Peer NGOs	136,643	-
	Act. 3.1: HOIFA	2,971,489	-
	Stationary and Supplies	3,101	-
	Per-diem (Food & Accommodation)	4,100	-
	Office rent	24,000	-
	Utilities	5,735	-
	Office supplies	3,122	-
	Printing & stationeries	3,649	-
	Office Rent	14,000	-
	ERA-Out of School Children	-	741,500
	ERA- WASH in Institution	-	-
	ERA- Y Moves Project	-	53,412
	ERA-Covid 19 Response	-	-
	Bangladesh Flash Flood	-	-
	ERA MLIHNS Project	-	2,997,100
	ERA - General	-	-
	ERA- CWFD	-	-
	ERA- Mutual Learning	-	-
	ERA- Emergency Response	-	-
	ERA- Bangladesh Flash Flood	-	-
	ERA- Resilient Wash Appropriate	-	20,000
	ERA- Emergency Humanitarian Response	-	-
	ERA- Resume	-	517,619
	ERA- Emergency Support for Flash Flood Sufferers in Sunamganj (Muslim Charity)	-	5,756,212
	ERA- CREA Project	-	465,234
	ERA- Staff Welfare Fund	-	-
	ERA- Provident Fund	-	-
	Depreciation Expenses	586,872	-
	Malala Fund Education Champion Network-7 Project	-	8,005
	Others Admin Expenses	-	5,756,212
	Total	**9,165,486**	**16,315,294**
13.00	**Travel Allowances & perdiem**		
	Travel/Lodging Cost	236,586	-
	Travel-Per Diem	20,680	-
	Travel accommodation	23,270	-
	Travel transportation	22,475	-
	Local transportation (Taxi, micro bus fare etc.)	26,075	-
	International travel	122,582	-
	Official travel and activities	1,223,585	-
	Travel Cost	66,752	-
	Travelling (Project Staff, PM/ED/Designated)	143,290	-
	Perdiem	7,840	-
	Airfare	121,800	-
	Car rental	147,229	-
	Local travel cost (Boat, CNG rental, Motorbike rental, lodging and per-diems etc.)	231,935	-
	Fuel expense	26,888	-
	BGD LHP Travel	70,162	-
	BGD LHP Office and Veh. RC, Loc.Transp.	267,019	-
	Travel	6,110	-
	Local Transportation	77,220	-
	Travel cost of Field Coordinator	4,290	-
	Travel, Fuel & Perdiem	-	1,236,573
	Total	**2,845,788**	**1,236,573**

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Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
14.00	**Program Cost**		
	Bangladesh Health Watch (Program Cost)	235,145	-
	Program Support	12,969	-
	Operational Support	12,969	-
	Departure / set-up grant	185,877	-
	Visa and permits	201,759	-
	Language course	21,000	-
	Communication Cast	8,248	-
	Program Cost (School)	2,227,840	-
	Bi-monthly issue based meeting with women Groups	226,857	-
	Quarterly issue based meeting with adolescents Groups	70,966	-
	Bi-monthly issue based meeting with Youth Groups	13,372	-
	Quarterly issue based meeting with Men and Boys groups	66,817	-
	Global Day of Climate Action	16,547	-
	Dialogue with parents on prevention of child marriage, DVWG and SRHR issues	45,858	-
	Rural women day Campaign on "equality through Dignity" at Union level - 02.	37,903	-
	Quarterly meeting with Nari Nirjatan Protirodh Committee (NNPC) at Union level (union level)	149,144	-
	Quarterly meeting/issue based discussion of Union Climate Action Groups (CAG)	92,361	-
	Quarterly meeting with UDMC and yearly meeting with UzDMC	170,465	-
	Half yearly meeting with Nari Nirjatan Protirodh Committee (NNPC) at Upazila, level	33,057	-
	Organize half yearly meeting with Upazila Legal aid Committee for activating the committee	77,340	-
	Dialogue with service delivery institutions (agriculture, livestock, police, health, court, DWA, etc.)	43,062	-
	Quality Seed support to beneficiaries	40,500	-
	Organize mass mobilization /protest/ event	47,392	-
	Observe 16th Day activism-25th Nov-10 Dec Campaign on "equality through Dignity" at Union level - 02 and Upazila level - 01.	52,554	-
	Semi annual meeting with local level networks	67,859	-
	Survivors support for GBV	36,000	-
	Support for the child marriage survivors	72,000	-
	Social awareness session/campaign with students on CRC, child marriage, reproductive health, build up relationship with parents, sexual harassment, climate change issues, etc.	13,454	-
	Organize daylong orientation on Human Rights, Gender, Gender based Violence, Domestic violence, Dowry and child marriage, etc. with men and boys members	18,852	-
	One day Orientation for the UDMC on SoD and women/disability friendly shelter management	20,188	-
	International women's day at Upazila level	24,527	-
	Training on Social Accountability Tools for UP members	21,334	-
	Community income increased by adopting climate adaptive IGAs	10,333	-
	Organize daylong orientation on Human Rights, Gender, Gender based Violence, Domestic violence, Dowry and child marriage, etc. with men and boys members	22,732	-



Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
	Training on transformative leadership for Women & Girls	216,346	-
	Two Days long Training on Salish	25,915	-
	Three day's training on process of applying SATs- Community Score Card, Social Audit, Public Hearing by the Climate Action Group	47,359	-
	IGA Distribution (Taka)	315,664	-
	Training (2 days) of women and men groups on alternative crop agriculture and integrated farming	230,990	-
	Installation of rainwater harvesting tank for beneficiaries (50HHs)	1,061,379	-
	Agriculture input support	222,885	-
	Rice Bank	360,000	-
	Poultry rearing	249,009	-
	Communication cost	5,900	-
	Training on CAG	34,473	-
	Training on Livestock rearing	250,958	-
	Tailoring	144,569	-
	Training on Salish	65,964	-
	Communication score card	222,468	-
	Dialogue with District level	98,863	-
	School even on Foodball Team with Girls	29,103	-
	Public Hearing	134,180	-
	Tubewell Installation	888,373	-
	Sensitization meeting with community (parents, local leaders, influential social actors and girls) to overcome social barriers and invest for secondary girls schooling.	66,019	-
	Conduct awareness campaign in school catchment area for highlighting the advantages of girls' secondary education at the community level.	152,871	-
	Negotiation meeting with Union Parishad and Upazila Parishad to incorporate specific allocation in annual development budget for increasing financial assistance to the girls' secondary education.	57,608	-
	Partnership Scoping Meeting (PSM) with public, private and corporate sectors to mobilize and explore invest in girls' secondary education.	122,378	-
	Coordination meeting with similar visionary organizations and civil society institutions to leverage the financial assistance in girls' secondary education.	59,065	-
	Conduct sensitization workshop to the 'School Management Committee and Parents Teachers Association	33,283	-
	Conduct half yearly Girls' Student Gathering (GSG) to reward potential educators and highlighted the struggles of achieved academic successor.	338,965	-
	Orientation with "Secondary School Girls Forum" (SSGF) for establishing "Girls Education Rights Network" (GERN)" at union level to explore the financial assistance from the respective formal sources.	15,273	-
	Communication (Mobile, internet, courier etc.)	13,428	-
	Training on SoD and Multi Hazard Preparedness for UDMC	219,520	-
	Discussion Session with Upazila DMC	23,659	-
	Discussion Session with District Red Crescent Unit	24,928	-
	Community Awareness Session on Multi Hazard preparedness	89,544	-

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Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
	School Awareness Session with School Co-Curriculum members	21,306	-
	Conduct Sessions with SMC	4,540	-
	Conduct Orientation Sessions for DMCs on the Effective use of Emergency Kits	31,601	-
	Conduct Training for youth volunteers for emergency Response	195,419	-
	Sharing Session with DRRO and stakeholders	58,115	-
	Purchase lifesaving boat for emergency response	1,655,901	-
	Lesson learn event	74,724	-
	Program Cost	25,112	-
	ERA-Out of School Children	-	4,426,417
	Resume	-	11,296,352
	Emergency Support	-	1,333,339
	ERA- CREA	-	3,799,893
	ERA MLIHNS Project	-	1,418,951
	ERA- Y Moves Project	-	201,195
	Total	**12,284,938**	**22,476,147**
15.00	**Other Cost (Program)**		
	Advance	68,000	-
	Expenses ToGETHER Project	50,000	-
	Quarterly coordination meeting with other CSOs at local for collaboration and networking in 18 organization	38,991	-
	Staff capacity building training on CP, Gender, Donor Compliance, F&A Guidelines etc.	1,752,540	-
	Phase-out Exit Meeting	51,896	-
	Project closer celebration will be organize with Internal & external stakeholder of the project	50,937	-
	Conduct Organizational Capacity Assessment and plan OCA process with partner CSO's partners by CO following the APAC tools	21,979	-
	Support partner CSOs to formulate detailed budget form implementation for OD plans (Generation Change 1 & 2 Programmed Partner)	221,787	-
	Support to follow-up (MEAL) on OCD work	46,924	-
	Progress Workshop on Organizational Capacity Development with the Generation Change 1.00 and 2.00 partners	1,378,384	-
	Engage children, youth, and partner CSOs in regional and global influencing and advocacy	168,450	-
	02 Days refresher training on Advocacy/activism, SRHR and SGBV	20,992	-
	NCTF Alumni Support cost	31,200	-
	Data Collection	8,415	-
	Dialogue session	32,577	-
	CR Week Observation	3,233	-
	Quarterly FGD	8,118	-
	Organize girls takeover, policy dialogue, policy cafes, sports events, intergenerational dialogues and other events to roll out the campaign	5,491	-
	Organize intergenerational dialogue at community level	19,835	-
	Parents to parents sharing meeting	24,399	-
	Organize intergenerational dialogue at community level	20,303	-
	Networking and alliance building with other CSOs (amongst the projects and/ or other networks) within the country	846,525	-



Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
	Plantation for Hati Protection	105,499	-
	Training for Local service provider on Gender and Climate change	108,881	-
	Organize Self-Defense Training (Karate)	128,415	-
	Mass Gathering on recognition of Unpaid Care work	54,425	-
	Display Board	70,816	-
	Building Work (Some place Casting with NCF of Class room, Lintel, Veranda & Stair)	319,435	-
	Tiles Work for Male, Female Wash Block & Hand Wash Facility with NCF	431,647	-
	Plaster & NCF Work	51,860	-
	Paints Works	437,705	-
	Roof Paints, Roof & Ceiling Replacement	714,660	-
	Electrical Work	85,693	-
	Water Supply for Girls Corner, Ablution repairing & Wall of Mercy	10,000	-
	Cash Grant Support	1,230,000	-
	Banner	567	-
	Signboard	7,961	-
	Winter Support	1,028,620	-
	Water Supply Network	1,458,631	-
	Mobile bill of FC	1,935	-
	Expenses to ERANGON	55,244	-
	Total	**11,172,970**	**-**
16.00	**Finance Costs**		
	Bank Charge	55,593	115,139
	Total	**55,593**	**115,139**

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Efforts for Rural Advancement-ERA
Schedule of Property, Plant and Equipment
As at June 30, 2025

Annexure A

Particulars	Balance as on 01.07.2024	Addition during the year	Balance as on 30.06.2025	Rate	Charged during the year	Written Down Value as on 30.06.2025
Computer & Equipment	799,179	1,123,483	1,922,662	20%	384,532	1,538,130
Electric equipment	546,007	59500	605,507	10%	60,551	544,956
Motor Cycle	590,940	183,192	774,132	10%	77,413	696,719
Furniture & Fixture	497,197	146,559	643,756	10%	64,376	579,380
Balance as on 30.06.2025	**2,433,323**	**1,512,734**	**3,946,057**		**586,872**	**3,359,185**
Balance as on 30.06.2024	**2,037,075**	**777,614**	**2,814,689**		**381,366**	**2,433,323**



Habib Sarwar Bhuiyan & Co.
Chartered Accountants

Date: August 24, 2025

The Executive Director
Efforts for Rural Advancement-ERA
49, Mollika R/A, Mollikpur,
Sunamganj-3000, Bangladesh

Subject: Management Report on the Consolidated Financial Statements of **Efforts For Rural Advancement (ERA),** for the year ended June 30, 2025.

Dear Sir,

In accordance with our appointment letter dated 09.08.2025 this report presents the results of the external audit of Consolidated Financial Statements of **Efforts For Rural Advancement (ERA),** for the year ended June 30, 2025 and have submitted the Audit Report and Audited Financial Statements separately.

We have submitted this Management Letter which includes a general review of organizations progress and timelines; and an assessment of the organization internal control system with our findings and observations and corresponding management response.

Each Findings contained in this report is sub divided into 3 parts as under:

- Observation
- Recommendation
- Management Response

Finally, we wish to record our appreciation for the cooperation extended to us by the management and staffs of Efforts for Rural Advancement-ERA during the period of our audit.

Please do not hesitate to contact us if you require any further clarifications regarding any of the matters discussed in this report.

Thanking you.

Yours Sincerely,

Md Habibullah FCA
Managing Partner

Habib Sarwar Bhuiyan & Co.
Chartered Accountants

Habib Sarwar Bhuiyan & Co. ★ Dhaka ★ Chartered Accountants

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Affiliated

1.0 BACKGROUND

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.

1.01 List of Executive Committee

Sl. No.	Name of the Member	Position
1	Kazi Md. Abul Kalam Azad	Chairman
2	Dr. Psyche Islam	General Secretary
3	Most. Nishad Rahman	Treasurer
4	Runa Shahin Ara Lais	Executive Member
5	Mohammad Shahjahan Chowdhury	Executive Member
6	Ajay Kumar Dey	Executive Member
7	Amal Chakraborty	Executive Member

2.00 OVERALL OBJECTIVES OF AUDIT

The overall objective of this audit is to provide ERA, and NGOAB with reasonable assurance that the Cash Receipts and Expenditure, Statement of Assets and Equipment, and Statement of Cash Position fairly present the financial activities of the program, and that funds were used for the intended purposes in accordance with the Project Agreements and the approved budget. We have issued an unqualified opinion on the financial statements.

3.00 APPLICABLE STANDARDS

The audit was conducted in accordance with the International Standards on Auditing (ISA). The audit included tests to determine whether expenditures were charged or utilized in accordance with the terms of the donor agreements budget and other applicable program documents, laws, regulations, policies and procedures.

We designed appropriate audit tests and procedures to provide reasonable assurance of detecting errors, irregularities, illegal acts and situations or transactions that would be indicative of fraud or that could have a material effect on the results of the audit. We were also aware of the possibility of illegal acts that could have an indirect and material effect on the results of the audit.



4.00 AUDIT METHODOLOGY

An entrance online meeting was conducted with senior management staff members of Efforts for Rural Advancement-ERA. We requested necessary documents in writing from ERA management, and reviewed the following documents:

1. The organization's activities/ program plan and budget, Agreements, files and reports maintained by the organizations.
2. Correspondence files, documents relating to grants receipts.
3. The organization's existing finance, accounts, fixed assets, manuals, policies, procedures and rules.
4. Other Necessary Documents.

We also:

- Developed audit work steps under the results of operations, internal controls, and compliance.
- Attended an exit conference after the completion of audit work and accordingly discussed various observations arising from our work.

5.00 OUR ASSESSMENT OF THE INTERNAL CONTROL SYSTEM

We have assessed the program's internal control system with equal emphasis on (a) the effectiveness of the system in providing the program management with useful and timely information for the proper management of the program; and (b) the general effectiveness of the internal control system in protecting the assets and resources of the program. In planning and performing our audit of the financial statements, we considered the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of ERA internal control. Accordingly, we do not express an opinion on the effectiveness of the Efforts for Rural Advancement-ERA internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

As part of obtaining reasonable assurance about whether project's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance.

6.00 OBSERVATIONS RELATED INTERNAL CONTROL SYSTEM:

The overall internal control system of the organization found to be satisfactory with the exceptions noted below:

a) Segregation of Duties:

In Course of our Audit, We Observed That, The Management has Sufficient Staff to Ensure Proper Efficient Implementation of Foreign Donations.

b) Cash Management:

The accounts officer maintains cash in addition to maintaining books and records. In course of our audit, we observed that, overall cash management process of the organization (viz. maintenance of cash and bank books, ledgers etc.) was found to be satisfactory. We further certify that, there was no other cash or cash equivalent item.

c) Bank Management:

As per the organization Financial Policy, up to Tk. 10,000 can be transacted in cash. There are 3 bank signatories for the maintenance of bank account of which any 2 can sign, the Executive Director being the mandatory signatory in all cases.



d) Stock management:
In course of our audit, we observed that separate stock register is maintained.

e) Advance Management:
In course of our audit, we observed that, advance payment procedure was followed properly as per financial guideline of the organization of counterpart international inc. all advances are adjusted within 7 days of work completion as per policy of the organization.

f) Procurement Management:
In course of our audit, we observed that, the procurement procedure was followed properly as per guideline of the organization.

g) Recruitment Management:
in course of our audit, we observed that, overall recruitment process was found satisfactory as per HR policy of the organization and sufficient information of proper recruitment procedure is available in HR policy of the organization.

h) Financial Management:
In course of our audit, we observed that, overall financial management process of the organization (viz. maintenance of cash book, bank book, and ledger) was found to be satisfactory.

i) Salary Payment:
The organization has maintained salary sheet for payment of salary. Salary has been paid through bank transfer.

j) Income Tax and VAT:
Income Tax and Vat was deducted at source where applicable. All the paid copies of AIT Challan have been furnished.

However, they have not yet submitted Income tax return for the assessment year 2023-2024 which is a noncompliance of Income Tax Ordinance, 1984.

Recommendation:
The Management should ensure compliance with Income Tax Ordinance, 1984 and submit its income tax return within due time in order to avoid being penalized.

Management Response:

k) Excess Expenditure over Approved Budget:
No excess expenditure over the approved budget has been observed during the period under audit, from our test verification we observed that the expenditure of one head has not been adjusted with another head or the expenditure of an unapproved head has not been adjusted with an approved head.

