

PRIVATE & CONFIDENTIAL

**RAISING PEOPLE'S VOICE FOR COMPREHENSIVE AGRARIAN REFORM
PROGRAMME AND CLIMATE JUSTICE HUGE MOBILIZATION AT NATIONAL CONTEXT
IMPLEMENTED BY PRAN
Funded By Oxfam-GB Bangladesh**

**Audit Report and Statement of Accounts
the period from 1st July,2010 to 31st March,2011**



KHAN WAHAB SHAFIQUE RAHMAN & CO.
CHARTERED ACCOUNTANTS

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খান ওহাব শফিক রহমান এন্ড কোং
KHAN WAHAB SHAFIQUE RAHMAN & CO.
CHARTERED ACCOUNTANTS

PARTNERS :

S. M. SHAFIQUE FCA
MUJIBUR RAHMAN FCA
MD. ABU SINA FCA
MD. ANISUR RAHMAN FCA



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AUDITORS' REPORT

We have audited the accompanying Balance Sheet of "Raising People's Voice for Comprehensive Agrarian Reform Programme and Climate Justice Huge Mobilization at National Context" a project of **Participatory Research & Action Network-PRAN** Funded by **Oxfam GB, Bangladesh** as at 31st March, 2011 and the related Income and Expenditure Account and Receipts and Payments Account for the year ended on that date. The preparation of these financial statements is the responsibility of the Management of the organization. Our responsibility is to express an independent opinion on these financial statements based on our audit.

Scope :

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

Opinion:

In our opinion, the financial statements referred to above prepared in accordance with Bangladesh Accounting Standards (BAS) give a true and fair view of the state of the project's affairs as at 31st March, 2011 and of the results of its operations for the year then ended and comply with the applicable laws and regulations.

We also report that:

- 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;
- In our opinion, the organization as required by law has kept proper books of accounts, so far as it appeared from our examination of these books.
- The financial statements of the project dealt with by the report are in agreement with the books of accounts.

Dhaka, August 14, 2011

Khan Wahab Shafique Rahman
Khan Wahab Shafique Rahman & Co.
Chartered Accountants



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Mobilization at National context
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**BALANCE SHEET
AS AT 31ST MARCH, 2011**

PARTICULARS	NOTES	AMOUNT (IN TAKA)
<u>PROPERTY & ASSETS:</u>		
Fixed Assets		
<u>Current Assets:</u>		370,488
Cash & Bank Balance	4.00	361,648
Account Receivable	5.00	8,840
Excess of Expenditure over Income		151,986
Total		<u><u>522,474</u></u>
<u>FUND & LIABILITIES:</u>		
Account Payable to partners	6.00	481,534
Management Cost payable to PRAN	7.00	40,940
Total		<u><u>522,474</u></u>



Executive Director



Accountant

Dated: August 14, 2011.

Subject to our separate report of even date

Khan Wahab Shafique Rahman
Khan Wahab Shafique Rahman & Co.
Chartered Accountants



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**INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st March, 2011**

PARTICULARS	NOTES	AMOUNT (IN TAKA)
A. INCOME:		
Received from Oxfam-GB Bangladesh	8.00	1,936,000
Total Income (A)		1,936,000
B. EXPENDITURE:		
Bus Fare	9.00	416,000
Ground Travel Convenience	10.00	109,800
Food	11.00	132,777
Accommodation	12.00	29,619
Local Mobilization	13.00	146,427
Divisional Press Conference	14.00	40,315
Divisional Mobilization	15.00	74,464
Organizer Local Transport	16.00	12,834
Printing/ Publicity	17.00	217,420
Telephone/ Fax/ internet/ postage	18.00	25,070
Bank Charge	19.00	2,064
Preparatory meeting	20.00	28,635
Stationery/ Materials	21.00	31,058
Personnel	22.00	170,500
Closing Session	23.00	491,430
Reporting/ Documentation	24.00	88,000
Miscellaneous	24.00	12,633
Cultural team		18,000
Management Cost (2% of total Cost)		40,940
Total Expenditure (B)		2,087,986
Excess of Expenditure over Income (A-B)		(151,986)
Total		1,936,000

Executive Director

Accountant

Subject to our separate report of even date

Dhaka, August 14, 2011.

Khan Wahab Shafique Rahman
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RECEIPTS AND PAYMENTS ACCOUNT
For the period from 1 April 2010 to 31 March 2011

PARTICULARS	AMOUNT (IN TAKA)
Opening Balance:	-
Cash in Hand	-
Cash at Bank	-
RECEIPTS:	
Received from Oxfam GB Bangladesh	1,936,000
Total	1,936,000
PAYMENTS:	
Bus Rent	355,000
Ground Travel Convenience	104,450
Food	69,440
Accommodation	29,619
Local Mobilization	123,645
Divisional Press Conference	40,315
Divisional Mobilization	74,464
Organizer Local Transport	11,282
Printing/ Publicity	176,180
Telephone/ Fax/ Internet/ Postage	24,420
Bank Charge	2,064
Preparatory meeting	27,915
Stationery/ Materials	31,058
Personnel	169,500
Closing Session	225,000
Reporting/ Documentation	87,500
Miscellaneous	7,500
Cultural team	15,000
	1,574,352
Closing Balance:	361,648
Cash in Hand	5,752
Cash in Bank	355,896
Total	1,936,000



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**NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31ST MARCH 2011**

1.00 THE ORGANIZATION:

PRAN is a civil society initiative based on Noakhali of Bangladesh, searching for development alternatives to strengthen people's initiative by promoting human rights, economic rights, governance, trade justice and sustainable livelihoods. The organization duly registered with the Directorate of Social Welfare, Government of the people's Republic of Bangladesh in 2008 vide Registration No. Noa-706, dated 10 June 2008 and with the register office of Joint Stock Companies and Firm's of Government of the people's Republic of Bangladesh in 2004 vide Registration No-CH-S-261 dated 8th January 2004.

2.00 THE PROJECT:

The project 'Raising peoples voice for comprehensive agrarian reform programme and climate justice huge mobilization at national context' is under a consultancy service between Oxfam GB and PRAN.

Project period: 1st April, 2010 to 31st March, 2011.

3.00 OBJECTIVE OF THE PROJECT:

- (a) Mobilization of youth forces of Bangladesh with the demand of adoption and implementing Comprehensive Agrarian Reform Programme (CARP) within national policy framework;
- (b) Sensitizing district, division and central level policy leaders, political parties, civil society and socio-cultural organizers for comprehensive policy reform towards agricultural development;
- (c) Initiating formation of youth activists' groups in all regions of Bangladesh for farmers rights and agricultural reformation.

SIGNIFICANT ACCOUNTING POLICIES:

(a) **Basis of Accounting :**

The financial statements have been prepared on cash basis under historical cost convention in conformity with Generally Accepted Accounting Principles (GAAP).

(b) **Fund Received:**

Fund received from Oxfam-GB, Bangladesh have been accounted as income during the period.

(c) **General:**

Figures have been rounded off to the nearest taka.

4.00 CASH AND BANK BALANCES: TK. 361,648

The above balance has been arrived at as under:

	Amount (In Taka)
Cash in Hand	5,752
Cash at Bank (United Commercial Bank Limited, Majidee court Branch, Noakhali)	355,896
CA : 19125	
	361,648



5.00 **ACCOUNT RECEIVABLE : TK. 8,840****Amount
(In Taka)**

The above balance has been arrived at as under:

From Uttaran (advance payment 108200- bill adjustment 100200)	8,000
From SAD- BANGLADESH (advance payment 19700- bill adjustment 18860)	840
	8,840

6.00 **ACCOUNT PAYABLE TO PARTNERS: TK.481,534**

The above balance has been arrived at as under:

Payable to Humanity watch (Total activity cost Tk. 299,740- Advance payment Tk.250,000)	49,740
Payable to Songshophoque (Total activity cost Tk.107,930- Advance payment Tk. 78,350)	29,580
Payable to Nagorik Sanghoti (Total activity cost Tk.542,230- Advance payment Tk.2,025,000)	317,230
Payable to OKC (Total activity cost Tk. 137,724- Advance payment Tk. 134,600)	3,124
Payable to HAUS (Total activity cost Tk. 133,145- Advance payment Tk. 83,725)	49,420
Payable to FHDF (Total activity cost Tk.32,780- Advance payment Tk. 30,000)	2,780
Payable to Prantojon (Total activity cost Tk. 12,660- Advance payment Tk. 12,000)	660
Payable to Invent Corporation (Total printing bill Tk. 69,000- Advance payment Tk. 40,000)	29,000
	481,534

7.00 **MANAGEMENT COST PAYABLE TO PRAN: TK. 40,940**

The above balance has been arrived at as under:

Payable to PRAN as management cost as 2% of total expenditure (Tk 2,047,046)	40,940
	40,940

8.00 **RECEIVED FROM OXFAM GB BANGLADESH: TK. 1,936,000**

The above amount was received from Oxfam GB Bangladesh during the year under audit and was deposited into CA 19125 of United Commercial Bank Limited, Majdee court Brach, Noakhali.

9.00 **BUS FARE: TK. 416,000**

The balance is made as follows:

Khulna- Dhaka- Khulna	99,000
Rangpur- Dhaka- Rangpur	41,000
Chittagonj- Dhaka- Chittagonj	28,000
Sunamgong- Dhaka- Sunamgongj	46,000
Feni- Dhaka- Feni	18,000
Comilla- Dhaka- Comilla	15,000
Noakhali- Dhaka- Noakhali	33,000
Gazipur- Dhaka- Gazipur	63,000
Bhairab- Dhaka- Bhairab	7,000
Gaibandha- Dhaka- Gaibandha	58,000
Manikgonj- Dhaka- Manikgonj	8,000
	416,000



10.00 GROUND TRAVEL CONVENIENCE: TK. 109,800

Amount
(In Taka)

The balance is made as follows:

Barishal	1,800
Bhairab	2,000
Chittagonj	1,500
Comilla	2,000
Cox's Bazer	1,600
Dakooop	2,500
Faridpur	1,400
Feni	2,000
Gaibandha	4,000
Gazipur	17,100
Monirampur	2,500
Noakhali	3,850
Participants from Dhaka by Humanity watch	5,100
Participants from Dhaka Collage	2,600
Participants from FACE Trust	1,650
Ground Transport cost for Shedheshori collage	1,600
Participants from Green Voice	15,000
Pirojpur	1,800
Rangamati	1,500
Rangpur	8,000
SHARI's Participants	25,000
Shatkhira	3,300
Sunamgonj	2,000
	<u>109,800</u>

11.00 FOOD: TK. 132,777

The balance is made as follows:

Khulna- Dhaka- Khulna (including Jessore, Barishal, Pirojpur, Shatkhira, Faridpur)	49,028
Teknuf-Dhaka- Teknuf (including Cox's Bazer, Rangamati, Patia, Anowara)	9,555
Gaibandha- Dhaka- Gaibandha (including sundargonj)	13,200
Comilla- Dhaka- Comilla	3,000
Panchagargh- Dhaka- Panchagargh	9,570
Bhairab- Dhaka- Bhairab	2,760
Noakhali- Dhaka- Noakhali	14,309
Feni- Dhaka- Feni	2,000
Sunamgong- Dhaka- Sunamgonj	13,755
Gazipur- Dhaka- Gazipur	12,600
Manikgong- Dhaka- Manikgonj	3,000
	<u>132,777</u>

12.00 ACCOMMODATION : TK. 29,619

The balance is made as follows:

Khulna- Dhaka- Khulna (including Jessior, Barishal, Pirojpur, Shatkhira, Faridpur)	10,639
Cox's Bazer, Rangamati, Patia, Anowara	2,880
Sunamgonj- Dhaka- Sunamgonj	6,000
Panchagargh- Dhaka- Panchagargh	4,500
Accommodation LM coordinator	5,600
	<u>29,619</u>



13.00 LOCAL MOBILIZATION: TK. 146,427

Amount
(In Taka)

The balance is made as follows:

Shatkhira	5,600
Pirojpur	5,050
Narail	4,980
Jessore	5,380
Magura/ Rajbari	4,600
Faridpur	5,225
Rangamati	5,250
Teknuf	6,050
Cox's Bazer	5,145
Feni	8,230
Noakhali	14,777
Comilla	8,000
Gaibandha	5,000
Dekhar Haor	5,000
Sunamgonj	4,980
Sreemongal	5,000
Bhairab	4,600
Panchagargh	6,000
Takurgaon	5,000
Dinajpur	5,545
Bogra	6,215
Dhaka (26 March)	20,800
	<u>146,427</u>

14.00 DIVISIONAL PRESS CONFERENCE: TK. 40,315

The balance is made as follows:

Humanity Watch	6,087
Songshoptaque	5,360
Online Knowledge Centre	5,250
PRAN/ Nagorik Songhati	18,718
HAUS	4,900
	<u>40,315</u>

15.00 DIVISIONAL MOBILIZATION : TK. 74,464

The balance is made as follows:

Khulna	11,585
Chittagong	17,490
Rangpur	14,699
Sylhet	18,030
Barisal	12,660
Volunteer for Long March Organizing	<u>74,464</u>



16.00 ORGANIZER LOCAL TRANSPORT: TK.12,834

Amount
(In Taka)

The balance is made as follows:

Humanity watch	1,982
Songshoptaque	1,300
Uttaran	1,000
Darpan (Comilla)	500
OKC (Rangpur)	1,000
SAD- Bangladesh (Bhaibab)	500
HAUS	1,000
Secretariat (translator travel)	1,000
Secretariat (PRAN)	1,552
FHDF (Feni)	1,000
Egro- EDGE (Manikgonj)	2,000
Courier Service	<u>12,834</u>

17.00 PRINTING/ PUBLICITY: TK. 217,420

The balance is made as follows:

Poster & Leaflet printing	30,000
Banner printing	60,000
Sticker & Handbill printing	35,000
Head Band Making	20,000
Digital Banner/ Festoon Printing	36,000
Website Hosting	3,000
Website Development	5,000
Translator (shepat)	2,000
Volunteers ID Card	2,250
Website Updating	4,000
Poster and Banner Hanging	20,170
	<u>217,420</u>

18.00 TELEPHONE/ FAX/ INTERNET/ POSTAGE: TK. 25,070

The balance is made as follows:

Phone bill of Humanity watch	1,950
Courier Service of Humanity watch	4,055
Telephone bill, Songshoptaque	900
Telephone bill, uttaran	500
Telephone bill, Darpon	200
Telephone bill, OKC	1,500
Courier Service	840
Telephone, Adibasi Shahrto (Gazipur)	2,000
Telephone bill, HAUS	1,000
Telephone bill, PRAN	650
Telephone bill, FHDF	200
Courier Service, PRAN	5,275
Phone/ Email Bill/ Fax, PRAN	6,000
	<u>25,070</u>



19.00 BANK CHARGE: TK. 2,064

The balance is made as follows:

	Amount (In Taka)
Oxfam Cheque Collection Charge, Oxfam	1,329
DD charge dd 1913419/59, Humanitywatch	230
DD charge dd 1913419/01, Nagorik Sanghoti	230
T T charge & vat, Uttaran, Gaibandha	99
T T charge & vat, SAD- Bangladesh	69
T T charge & vat, Uttaran, Gaibandha	107
Van Rent	<u>2,064</u>

20.00 PREPATORY MEETING : TK. 28,635

The balance is made as follows:

Humanity Watch in Khulna	
Humanity Watch, Josser	545
Secretariat (PRAN), Dhaka	1,710
Secretariat (PRAN), Dhaka	9,089
OKC, Rangpur	9,235
HAUS, Sunamgong	4,056
HAUS, Sylhet	2,500
	1,500
	<u>28,635</u>

21.00 SATIONERY/ MATERIALS: TK. 31,058

The balance is made as follows:

Photocopy, Humanity watch	1,600
Office Supplies, Humanity watch	1,860
Office Supplies, Agro- EDGE	1,000
Photocopy, PRAN	1,200
Office Supply, PRAN	5,998
Hand Mick, PRAN	7,000
Printer Toner, PRAN	4,200
Mathal, PRAN	4,500
Color Printer Toner, PRAN	3,700
	<u>31,058</u>

22.00 PERSONNEL: TK. 170,500

The balance is made as follows:

	Amount (In Taka)
Humanity watch (Khulna), Volunteer	3,000
Songshoptoque (Chittagong), Volunteer	1,000
Uttaran (Gaibandha), Volunteer	2,000
Darpan (Comilla), Volunteer	500
OKC (Rangpur), Volunteer	2,000
SAD- BD (Bhairab), Volunteer	1,000
HAUS (sunamgong), Volunteer	1,000
Adibasi Shahrto (Gazipur), Volunteer	4,000
Secretariat (PRAN), Volunteer	15,000
Divisional Coordinator, Khulna	15,000
Divisional Coordinator, Chittagong	15,000



Divisional Coordinator, Rangpur	15,000
Divisional Coordinator, Sylhet	15,000
Divisional Coordinator, Gaibandha	15,000
Divisional Coordinator, Dhaka	15,000
Accounts, PRAN	20,000
Secretariat associate, PRAN	16,000
Campaign Coordinator, PRAN	15,000
	<u>170,500</u>

23.00 CLOSING SESSION: TK. 491,430

The balance is made as follows:

	Amount (In Taka)
Rent a Car	11,000
Food	150,000
Stage, Lighting, Display,	194,360
Organizer Local Transport	2,560
Poster & Banner Hanging	7,400
Telephone/ Fax/ postage	5,200
Stationery/ Materials	2,690
Volunteer	12,000
Gymnasium Rent	10,000
Cultural Team	44,220
Water (WASA)	1,500
Decorator	30,000
Sound System	20,000
Cleaning	500
	<u><u>491,430</u></u>

24.00 REPORTING /DOCUMENTATION: TK. 88,000

The balance is made as follows:

Video & Route wise documentation	8,000
Documentation report/ documenting/ preparation	30,000
Documentary Film Making	35,000
Documentation report translation to English	15,000
	<u><u>88,000</u></u>

25.00 MISCELLANEOUS: TK. 12,633

The balance is made as follows:

Essential Drugs, Humanity Watch	1,284
Essential Drugs, Songshoptaque	300
DA & Accommodation, OKC	3,549
DA of LM coordinator, PRAN	3,500
Fast aid Box, PRAN	4,000
	<u>12,633</u>

26.00 CULTURAL TEAM: TK. 12,633

The balance is made as follows:

Cultural Team, Khulna- Dhaka- Khulna	1,284
Cultural Team, Chittagong	300
Cultural Team, Rangpur	3,549
Cultural Team, Sunamgonj	3,500
Cultural Team, Gazipur	4,000
Cultural Team, Noakhali	<u>12,633</u>

