

INDEPENDENT AUDITOR'S REPORT

The Chief Executive
Nagorik Uddyog
House No-8/14, Block-B
Lalmatia, Dhaka-1207

Dear Sir,

Subject: **Auditors' Report on the audit of Consolidated Financial Statements of Nagorik Uddyog for the year ended 30 June 2017.**

We have examined the annexed Consolidated Financial Statements of **Nagorik Uddyog** for the year ended 30 June 2017 with the individual financial statements of the projects under **Nagorik Uddyog**. Our notes are appended below:

1.00 FINANCIAL STATEMENTS ENCLOSED:

The following financial statements have been enclosed herewith.

- a. Consolidated Statement of Financial Position (Balance Sheet) along with project-wise notes as on 30 June 2017.
- b. Consolidated Statement of Comprehensive Income (Income and Expenditure Account) for the year ended 30 June 2017.
- c. Consolidated Statement of Receipts and Payments for the year ended 30 June 2017.

2.00 PROJECTS' UNDER CONSOLIDATION:

The financial statements of the following Projects have been consolidated covering the period as noted there against:

- a. Mother Account for the year ended 30 June 2017 of Nagorik Uddyog (NU) audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- b. Disaster Fund of Nagorik Uddyog (NU) for the year ended 30 June 2017 audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- c. General Fund of Nagorik Uddyog (NU) for the year ended 30 June 2017 audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- d. Improving Access to Justice through Human Rights Education Community Mediation (IAJTHRECM) Project of Nagorik Uddyog (NU) funded by Christian Aid (CA), Diakonia and Bread for the World (BftW) for the year ended 30 June 2017 audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- e. Empowering Linguistic Minorities to Realize Rights in Bangladesh (ELMRRB) Project of Nagorik Uddyog funded by NAMATI, USA for the year ended 30 June 2017 audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- f. Reduce Discrimination through Protection and Right of Dalit and Socially Excluded Groups (RDTPPRDSEG) Project Phase-2, of Nagorik Uddyog funded by Bread for the World (BftW)-Germany for the period from 01 July 2016 to 29 February 2017 – audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- g. Access to Justice through Community Legal Services Project (AJTCLS) of Nagorik Uddyog funded by Maxwell Stamp PLC, UK for the year ended 30 June 2017 – audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.



- h. Campaign on Sustainable Community Mediation SLS Project of Nagorik Uddyog funded by WAVE Foundation for the period from 01 July 2016 to 30 June 2017 – audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- i. Improving Access to Education and Protection Service for Children of Women of Nagorik Uddyog funded by Child Hope, UK for the year ended 30 June 2017 – audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- j. Civil Society Joint Action Programme to Promote Dalit Human Rights in Bangladesh Project of Nagorik Uddyog funded by Christian Aid (CA) for the year ended 30 June 2016 – audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- k. Reduce Discrimination through Protection and Right of Dalit and Socially Excluded Groups (RDTPPRDSEG) Project Phase-3, of Nagorik Uddyog funded by Bread for the World (BftW)-Germany for the period from 01 January 2016 to 30 June 2017 – audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- l. Promoting Enhanced Participating and Empowerment of Dalit Communication in Bangladesh Evidence base for Realization of Dalit Human Rights and Entitlements (EIDHR-CBSS) for the year ended 30 June 2017– audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- m. Enhance Dalit Women Leadership through Economic Empowerment and Access to Basic Science (EDWLTEEABS) for the year ended 30 June 2017 – audited by S.K Barua & Co.
- n. Campaign for Domestic Women Rights and Social Security of Informal Sector Workers (CDWRSSISW) Project of Nagorik Uddyog funded by One World Action, UK- for the ended 30 June 2017 – audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- o. Bringing Dalit Women to the Forefront: Realities and Challenges of Nagorik Uddyog funded by Christian Aid (CA) for the year ended 31 December 2017 – audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- p. ICT for Defense of Dalit Rights of Nagorik Uddyog funded by Christian Aid (CA) for the period from 16 August 2016 to 30 October 2016 – audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.
- q. Strengthened Economic Rights of Dalit Women in South Asia of Nagorik Uddyog funded by Feminist Dalit Organization (FEDO) for the year ended 30 June 2017 – audited by M/s. Toha Khan Zaman & Co. Chartered Accountants.

3.00 AUTHENTICITY OF THE FINANCIAL STATEMENTS:

The above consolidation of the financial statements has been done on the basis of audited financial statements of the individual project.

4.00 REPORT:

Subject to the separate reports for individual projects, we report that:

Report on the Financial Statements:

We have audited the accompanying Financial Statements of **Nagorik Uddyog**, which comprises the Consolidated Statement of Financial Position as at 30 June 2017, and the Consolidated Statements of Comprehensive Income and Consolidated Statements of Receipts and Payments for the year ended 30 June 2017, and a summary of significant accounting policies and explanatory information.





Toha Khan Zaman & Co.
Chartered Accountants

5.00 RECORD OF APPRECIATION:

In fine, we wish to record our appreciation for the sincere cooperation extended to us by the officials of **Nagorik Uddyog** in course of our audit.

With kind regards,

Thanking you,
Yours sincerely,

A handwritten signature in black ink, appearing to read 'Toha Khan Zaman'.

(Toha Khan Zaman & Co.)
Chartered Accountants

Dated, Dhaka
04 October 2017







NAGORIK UDDYOG (NU)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2017

Particulars	Notes	30-06-2017	30-06-2016
PROPERTY AND ASSETS:			
NON-CURRENT ASSETS			
	4.00	7,657,659	5,539,189
CURRENT ASSETS:			
Advance Deposits and Prepayments	5.00	474,951	457,752
Inter Project Loan (Contra)	6.00	0	0
Cash and Bank Balance	7.00	3,183,395	2,294,944
Total Taka:		11,316,005	8,291,885
FUND AND LIABILITIES:			
FUND ACCOUNT			
	8.00	11,291,005	8,266,885
CURRENT LIABILITIES:			
Inter Project Loan (Contra)	9.00	0	0
Liabilities for Expenses	10.00	25,000	25,000
Total Taka:		11,316,005	8,291,885

- 1.00 Figures have been rounded off to the nearest taka.
2.00 Annexed notes form part of the financial statements.



(Sardar Zahidul Islam)
Manager (F&A)


(Salma A Shafi)
Treasurer


(Zakir Hossain)
Chief Executive

Signed in terms of our separate report of even date annexed.

Dated, Dhaka
04 October 2017


(Toha Khan Zaman & Co.)
Chartered Accountants



NAGORIK UDDYOG (NU)
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2017

PARTICULARS	NOTES	2016-2017	2015-2016
INCOME:			
Fund Receipts from Donor	11.00	64,372,965	63,313,416
Fund Received Direct from WF		1,133,553	770,000
Fund Receipts from GUC		0	304,950
Office Rent Reimbursement		1,070,000	1,162,700
Overhead Reimbursement	13.00	1,864,790	2,268,130
Salary Reimbursement	14.00	2,405,923	2,322,969
Fund Received -Local Donation		62,705	25,300
Sale of Publication		6,350	8,250
Income from Guest House Rent		26,000	68,500
Meeting Room Rent		51,830	27,085
Sale of Old News Paper		81,400	2,560
Bank Interest		79,406	173,991
Community Contribution		40,000	0
Project Office Rent, Admin Reimbursement		299,500	0
Contribution from Project Office		160,000	0
NU- Contribution		66,000	0
Driver Salary Reimbursement		91,000	7,300
Reimbursement from Vehicle Fuel Cost		177,368	0
Miscellaneous Received		8,000	0
Training Registration Fees		146,828	0
Fund Transfer from Cash at Bank		27,049	0
Total Taka:		72,170,667	70,455,151
EXPENDITURE:			
Pay and Salary	15.00	35,697,427	39,504,737
Administration Cost	16.00	9,243,287	10,541,573
Activities Cost	17.00	16,426,436	19,202,955
Overhead Cost	18.00	3,273,578	4,283,687
Travel & Daily Allowances	19.00	2,986,144	2,428,933
Honorarium		0	21,095
Bank Charge		7,750	9,512
Meeting in New York		0	169,380
Training Registration Fees		143,500	7,300
Fund Refund to GUC		0	19,409
Cash at Bank Transfer		26,459	0
Depreciation	4.00	1,341,966	1,222,668
Total Expenditure:		69,146,547	77,411,249
Surplus/(Deficit) of Income over Expenditure	8.00	3,024,120	(6,956,098)
Total Taka:		72,170,667	70,455,151

1.00 Figures have been rounded off to the nearest taka.

2.00 Annexed notes form part of the financial statements.

(Sardar Zahidul Islam)
Manager (F&A)

(Salma A Shafi)
Treasurer

(Zakir Hossain)
Chief Executive

Signed in terms of our separate report of even date annexed.

Dated, Dhaka
04 October 2016

(Toha Khan Zaman & Co.)
Chartered Accountants



NOGORIK UDDYOG (NU)

CONSOLIDATED STATEMENTS OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Particulars	Notes	2016-2017	2015-2016
RECEIPTS:			
Opening Balance:			
Petty Cash in Hand	7.00	56,071	42,938
Cash at Bank	7.00	2,238,873	8,204,296
Advance Deposits and Prepayments	5.00	457,752	1,058,925
Sub Total:		2,752,696	9,306,159
Receipts from Donor:			
Fund Receipts from Donor	11.00	64,372,965	63,313,416
Sub Total:		64,372,965	63,313,416
Received from Mother A/C:			
Fund Received from Mother A/C to Project A/C	12.00	63,868,561	63,284,809
Sub Total:		63,868,561	63,284,809
Other Received:			
Fund Receipts from (GUC)		0	304,950
Fund Received Direct from WF		1,133,553	770,000
Fund Received -Local Donation		37,500	25,300
Community Contribution		40,000	0
NU- Contribution		66,000	0
Reimbursement from Vehicle Fuel Cost		177,368	0
Bank Interest		104,611	173,991
Overhead Reimbursement	13.00	1,864,790	2,268,130
Office Rent Reimbursement		1,070,000	1,162,700
Salary Reimbursement	14.00	2,405,923	2,322,969
Sale of Publication		6,350	8,250
Sale of Old News Paper		81,400	2,560
Meeting Room Rent		51,830	27,085
Income from Guest House Rent		26,000	68,500
Advance Office Rent Realized		0	10,000
Driver Salary Reimbursement		91,000	0
Training Registration Fees		146,828	7,300
Fund Transfer from Cash at Bank		27,049	0
Miscellaneous Received		8,000	0
Project Office Rent, Admin Reimbursement		299,500	0
Contribution from Project Office		160,000	0
Sub Total:		7,797,702	7,151,735



NOGORIK UDDYOG (NU)

CONSOLIDATED STATEMENTS OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Particulars	Notes	2016-2017	2015-2016
Inter Project Loan:			
Loan Received from General Fund		1,340,000	1,550,000
Loan Received from NU		0	370,000
Loan Realized by General Fund		1,240,000	2,270,000
Sub Total:		2,580,000	4,190,000
Total Taka:		141,371,924	147,246,119
PAYMENTS:			
Pay and Salary	15.00	35,697,427	39,504,737
Administrative Expenditure	16.00	9,243,287	10,541,573
Activities Cost	17.00	16,426,436	19,202,955
Honorarium		0	21,095
Overhead Cost	18.00	3,273,578	4,283,687
Travel & Daily Allowances	19.00	2,986,144	2,428,933
Furniture/Fixture/Equipment	20.00	3,460,436	730,033
Bank Charge		7,750	9,512
Training Registration Fees		143,500	7,300
Meeting in New York		0	169,380
Fund Refund to GUC		0	19,409
Cash at Bank Transfer		26,459	0
Sub Total:		71,265,017	76,918,614
Fund Transfer to Project from Mother A/C	12.00	63,868,561	63,284,809
Sub Total:		63,868,561	63,284,809
Inter Project Loan:			
Loan to Dalit CSP Project			250,000
Loan to Dalit CBSS		340,000	100,000
Loan to (PWWSCCWDS Project)		550,000	250,000
Loan to (EDWLTEEABS Project)		0	50,000
Loan to (ELMRRB Project)		0	200,000
Loan to Local Government Project		0	50,000
Loan Paid to NU		150,000	1,170,000
Loan Refund to GF		1,090,000	750,000
Loan to RDTPPR-DSEG Project		200,000	1,070,000
Loan to IAJTHRECM Project		150,000	300,000
Loan Paid ICT		100,000	0




NOGORIK UDDYOG (NU)

CONSOLIDATED STATEMENTS OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Particulars	Notes	2016-2017	2015-2016
Others Loan:			
Loan Paid to CEO		0	100,000
Sub Total:		2,580,000	4,290,000
Total Taka:		137,713,578	144,493,423
Closing Balance:			
Petty Cash in Hand	7.00	18,924	56,071
Cash at Bank	7.00	3,164,471	2,238,873
Advance Deposits and Prepayments	5.00	474,951	457,752
Sub Total:		3,658,346	2,752,696
Total Taka:		141,371,924	147,246,119

1.00 Figures have been rounded off to the nearest taka.
2.00 Annexed notes form part of the financial statements.



(Sardar Zahidul Islam)
Manager (F&A)


(Salma A Shafi)
Treasurer


(Zakir Hossain)
Chief Executive

Signed in terms of our separate report of even date annexed.

Dated, Dhaka
04 October 2017


(Toha Khan Zaman & Co.)
Chartered Accountants