

To
Executive Director
Manusher Jonno Foundation (MJF)
House # 47, Road # 35/A (old)
Gulshan-2, Dhaka -1212

Audited Financial Statements and Management Report
of
“Promoting Citizens' Access to Information (PCAI)” Project
Implemented by- Management and Resources Development
Initiative (MRDI)
Funded by- Manusher Jonno Foundation (MJF)
For the period from 01 October 2015 to 31 December 2016

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Hoda Vasi Chowdhury & Co

Chartered Accountants

Independent Auditors' Report

We have audited the accompanying financial statements of the "Promoting Citizens' Access to Information (PCAI)", Project Implemented by MRDI funded by Manusher Jonno Foundation (MJF), which comprise the Statement of Financial Position as at 31 December 2016, Statement of Income and Expenditure, Statement of Receipts and Payments and a summary of significant accounting policies and other explanatory notes thereto for the period ended 31 December 2016.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting policies described in the respective note of these financial statements and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud and error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we comply with ethical requirements and plan and perform our audit in order to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the project "Promoting Citizens' Access to Information (PCAI)", implemented by MRDI as at 31 December 2016 and its financial performance for the period then ended and comply with other applicable laws and regulations.

Dhaka, 04 APR 2017


Chartered Accountants



**"Promoting Citizens' Access to Information (PCAI)" Project
Implemented by- Management and Resources Development Initiative (MRDI)
Funded by - Manusher Jonno Foundation (MJF)
Statement of Financial Position
As at 31 December 2016**

| | <u>Notes</u> | 2016 BDT | 2015 BDT |
|---------------------------|--------------|---------------------|---------------------|
| Assets | | | |
| Cash and Cash Equivalents | 3 | 12,034 | 738,395 |
| Advance | 4 | 3,000 | 136,600 |
| Grant due from MJF | 5 | 24,966 | - |
| Total Assets | | 40,000 | 874,995 |
| Liabilities | | | |
| Grant due to MJF | 5 | - | 874,995 |
| Loan from General Fund | 6 | 40,000 | - |
| Total Liabilities | | 40,000 | 874,995 |

These Financial Statements should be read in conjunction with the Annexed notes


Accounts Coordinator


Manager Finance


Executive Director

*Auditors' Report
See annexed report of date*

Dhaka, 04 APR 2017


Chartered Accountants



**"Promoting Citizens' Access to Information (PCAI)" Project
Implemented by-Management and Resources Development Initiative (MRDI)
Funded by-Manusher Jonno Foundation (MJF)
Statement of Income & Expenditure
For the period from 01 October 2015 to 31 December 2016**

| | <u>Notes</u> | 2016 (15 Months) BDT | 2015 (12 Months) BDT |
|--|--------------|-------------------------------------|-------------------------------------|
| Income | | | |
| Grant income | 2.2 | 7,821,367 | 8,470,918 |
| Total income | | 7,821,367 | 8,470,918 |
| Expenditure | | | |
| Salaries & Benefits | 7 | 3,534,089 | 2,908,666 |
| Office Rent | 8 | 981,012 | 781,536 |
| Utilities | 9 | 160,693 | 124,734 |
| Repair, Maintenance and Cleaning Materials | 10 | 51,822 | 50,858 |
| Stationeries, Printing & Supplies | 11 | 36,491 | 34,151 |
| Furniture, Fixture & Equipment | 12 | 7,434 | 27,320 |
| Travel, Lodging & Perdiem | 13 | 599,038 | 646,398 |
| Training, Meeting & Material for Beneficiaries | 14 | 2,356,163 | 3,784,619 |
| Overhead & Contingency | 15 | 94,625 | 112,636 |
| Total Expenditure | | 7,821,367 | 8,470,918 |

These Financial Statements should be read in conjunction with the Annexed notes


Accounts Coordinator


Manager Finance


Executive Director

Auditors' Report
See annexed report of date

Dhaka, 04 APR 2017


Chartered Accountants



Hoda Vasi Chowdhury & Co

**"Promoting Citizens' Access to Information (PCAI)" Project
Implemented by-Management and Resources Development Initiative (MRDI)
Funded by-Manusher Jonno Foundation (MJF)**

Statement of Receipts and Payments

For the period from 01 October 2015 to 31 December 2016

| | Notes | 2016 (15 Months) BDT | 2015 (12 Months) BDT |
|--|-------|----------------------------|----------------------------|
| Receipts | | | |
| Opening balance | | | |
| Cash in hand | 3 | 5,000 | 5,000 |
| Cash at bank | 3 | 733,395 | 397,481 |
| | | 738,395 | 402,481 |
| Advance | 4 | 136,600 | 133,600 |
| Fund received from MJF | 5.1 | 6,884,753 | 8,773,581 |
| Bank interest | 5 | 36,653 | 36,251 |
| Loan from General Fund | 6 | 55,000 | - |
| Total Receipts | | 7,851,401 | 9,345,913 |
| Payments | | | |
| Salaries and benefits | 7 | 3,534,089 | 2,908,666 |
| Office rent | 8 | 981,012 | 781,536 |
| Utilities | 9 | 160,693 | 124,734 |
| Repair, Maintenance and Cleaning Materials | 10 | 51,822 | 50,858 |
| Stationeries, Printing & Supplies | 11 | 36,491 | 34,151 |
| Furniture, Fixture & Equipment | 12 | 7,434 | 27,320 |
| Travel, Lodging & Perdiem | 13 | 599,038 | 646,398 |
| Training, Meeting & Material for Beneficiaries | 14 | 2,356,163 | 3,784,619 |
| Overhead cost | 15 | 94,625 | 112,636 |
| Loan Repayment to General Fund | 6 | 15,000 | - |
| | | 7,836,367 | 8,470,918 |
| Closing balance | | | |
| Cash in hand | 3 | 1,880 | 5,000 |
| Cash at bank | 3 | 10,154 | 733,395 |
| Advance | 4 | 3,000 | 136,600 |
| | | 15,034 | 874,995 |
| Total Payments | | 7,851,401 | 9,345,913 |

These Financial Statements should be read in conjunction with the Annexed notes


Accounts Coordinator


Manager Finance


Executive Director



**“Promoting Citizens' Access to Information (PCAI)” Project
Implemented by- Management and Resources Development Initiative (MRDI)
Funded by- Manusher Jonno Foundation (MJF)
Notes to the Financial Statements
For the period from 01 October 2015 to 31 December 2016**

1. Background of the Project and the Implementing Agency

1.1 “Promoting Citizens' Access to Information (PCAI) - The project”

MJF and MRDI entered into an agreement on 01 August 2013 to implement a project titled “Promoting Citizens' Access to Information (PCAI)”. The latest amendment of that agreement was made on 26 May 2016. However, this amendment of DoA is retrospectively effected from 01 April 2016.

Goal of the project

The goal is to promote access to information for the people by keeping the demand – supply chain of information rolling.

Project implementing areas

The project is being implemented in two districts namely Barisal and Jessore, twelve Upazillas (Covering 12 unions of these Upzillas) and twelve unions to reach 1,135 direct beneficiaries.

Estimated cost of the project

The latest approved budget for the project is BDT 24,701,906. The actual disbursement to the MRDI is limited to BDT 24,596,906. The remaining balance of BDT 105,000 is supposed to be spent by MJF for project evaluation and audit purposes.

Project duration

The total duration of the project is 41 months starting from 01 August 2013 and ending on 31 December 2016.

1.2 Management and Resources Development Initiative (MRDI) – The implementing Partner

Management and Resources Development Initiative (MRDI) is a non-profit, non-Government and voluntary organization based in Dhaka city and was established in the year 2004. MRDI is duly registered with NGO affairs Bureau, Government of the People’s Republic of Bangladesh vide registration no. 1962 dated September 21, 2004 and renewed on November 12, 2014.

1.3 Manusher Jonno Foundation (MJF)-The Donor

MJF, an organization being registered with NGO Affairs Bureau bearing registration no 2175 renewed dated 28 December 2011, Government of Bangladesh. MJF provides funding and capacity building support to organizations working on human rights and governance. MJF works in partnership with different stakeholders such as civil society organizations, NGOs, CBOs, government and private sector research organizations etc. MJF through its partners assists to ensure entitlements of people by building their capacity to demand basic services and raise voice against human rights violation.

2. Basis of preparation and significant accounting policies

2.1 Statement of compliance and basis of accounting

The financial statements have been prepared under Generally Accepted Accounting Principles (GAAP) for project on historical cost convention. Accrual basis of accounting has been followed in recording and reporting the transaction except for receipts/payments.

2.2 Accounting for grant income

Bangladesh Accounting Standards (BAS) 20 "Accounting for Government Grants and Disclosure of Government Assistance" has been followed. Grants received during the period from 01 October 2015 to 31 December 2016 by MRDI for implementing the project is initially recorded as liability/asset under the head "Grants due to/ (from)". For the utilization of funds for accomplishing program activities, income is recognized to the extent of the expenditure incurred for the project during the reporting period.

2.3 Accounting for Fixed Assets

Fixed assets bought for the purpose of the project are as revenue expenditure. Details have been shown in Annexure-D.

2.4 Reporting Period

These financial statements covered from 01 October 2015 to 31 December 2016.

2.5 Reporting currency

The financial statements are presented in Bangladeshi Taka, which is the organization's functional currency.

2.6 General

- i. Figures in the financial statements have been rounded off to the nearest BDT.
- ii. Previous year phrases and figures have been re-arranged, whenever necessary to confirm to the presentation of financial statements for the year under reviewed.

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| | 2016 (15 Months) BDT | 2015 (12 Months) BDT |
|--|----------------------------|----------------------------|
| 3. Cash and Cash Equivalents | | |
| Cash in hand | 1,880 | 5,000 |
| Cash at bank (Prime Bank Ltd, Asad Gate branch, Dhaka. SND ACC # 13831060024716) | 10,154 | 733,395 |
| | 12,034 | 738,395 |
| 4. Advance | | |
| Md. Hamidul Islam (PC) | - | 113,600 |
| SM Arifuzzaman | 3,000 | 14,000 |
| Syed Habibur Rahman (Land Lord) | - | 6,000 |
| Imon | - | 3,000 |
| | 3,000 | 136,600 |
| 5. Grant due to/(from) MJF | | |
| Opening balance | 874,995 | 536,081 |
| Fund received from MJF (Note 5.1) | 6,884,753 | 8,773,581 |
| Bank Interest | 36,653 | 36,251 |
| Transfer to the Statement of Income and Expenditure | (7,821,367) | (8,470,918) |
| | (899,961) | 338,914 |
| Closing balance | (24,966) | 874,995 |

5.1 Fund received from MJF

During the year, MRDI Bangladesh received fund from MJF through Prime Bank Ltd (SND ACC # 13831060024716) Asad Gate Branch, Dhaka by the following installments:

| <u>Date of received</u> | <u>Mode of Receipt</u> | | |
|-------------------------|------------------------|------------------|------------------|
| 29 October 2014 | Bank Transfer | - | 2,493,388 |
| 29 January 2015 | Bank Transfer | - | 1,996,248 |
| 04 May 2015 | Bank Transfer | - | 2,126,603 |
| 20 July 2015 | Bank Transfer | - | 2,157,342 |
| 29 November 2015 | Bank Transfer | 2,378,595 | - |
| 28 January 2016 | Bank Transfer | 1,068,571 | - |
| 22 May 2016 | Bank Transfer | 1,238,650 | - |
| 01 August 2016 | Bank Transfer | 1,670,241 | - |
| 28 November 2016 | Bank Transfer | 528,696 | - |
| | | 6,884,753 | 8,773,581 |

6. Loan from General Fund

| | | |
|----------------------------|---------------|----------|
| Opening Balance | - | - |
| Addition during the period | 55,000 | - |
| | 55,000 | - |
| Adjustment during the year | (15,000) | - |
| Closing Balance | 40,000 | - |

An aggregated amount of BDT 55,000 has been received to the project bank account from the organization's general fund to meet the expenditure of Training Meeting and Materials for Beneficiaries and closing the books accounts of the project.



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| | 2016 (15 Months) BDT | 2015 (12 Months) BDT |
|--|----------------------------|----------------------------|
| 7. Salaries & Benefits | | |
| Administrative Purpose (Note-7.1) | 374,984 | 290,762 |
| Programmatic Purpose (Note-7.2) | 3,159,105 | 2,617,904 |
| | <u>3,534,089</u> | <u>2,908,666</u> |
| 7.1 Administrative Purpose | | |
| Executive Director (partial) | 163,105 | 126,837 |
| Accounts Coordinator | 164,398 | 127,498 |
| Support staff (fulltime) | 47,481 | 36,427 |
| | <u>374,984</u> | <u>290,762</u> |
| 7.2 Programmatic Purpose | | |
| Executive Director (Partial) | 489,300 | 380,490 |
| Technical Expert (Partial) | - | 145,000 |
| Programme Coordinator | 742,584 | 573,730 |
| Training & Monitoring Coordinator (75% Working time) | 513,211 | 429,361 |
| Accounts Coordinator | 657,628 | 509,986 |
| Support staff | 110,791 | 85,003 |
| Field Intervention Coordinator | 645,591 | 494,334 |
| | <u>3,159,105</u> | <u>2,617,904</u> |
| 8. Office Rent | | |
| Administrative Purpose | 81,750 | 65,400 |
| Programmatic Purpose (Note-8.1) | 899,262 | 716,136 |
| | <u>981,012</u> | <u>781,536</u> |
| 8.1 Programmatic Purpose | | |
| Rent for head office | 735,750 | 588,600 |
| Rent for field office | 163,512 | 127,536 |
| | <u>899,262</u> | <u>716,136</u> |
| 9. Utilities | | |
| Administrative Purpose (Note-9.1) | 12,300 | 9,600 |
| Programmatic Purpose (Note-9.2) | 148,393 | 115,134 |
| | <u>160,693</u> | <u>124,734</u> |
| 9.1 Administrative Purpose | | |
| Electricity, Service charge, gas bill, water | 4,800 | 3,600 |
| Telephone, Mobile, Internet | 7,500 | 6,000 |
| | <u>12,300</u> | <u>9,600</u> |
| 9.2 Programmatic Purpose | | |
| Electricity, Service charge, gas bill, | 43,200 | 32,400 |
| Telephone, Mobile, Internet | 67,500 | 54,000 |
| Mobile phone Expenses for field | 7,600 | 6,000 |
| Internet bill for field coordinator | 4,309 | 2,633 |
| Field office utility Bills (Electricity | 12,784 | 9,301 |
| Staff Mobile Expenses | 13,000 | 10,800 |
| | <u>148,393</u> | <u>115,134</u> |



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| | 2016 (15 Months) BDT | 2015 (12 Months) BDT |
|---|----------------------------|----------------------------|
| 10. Repair, Maintenance and Cleaning Materials | | |
| Administrative Purpose (Note-10.1) | 9,822 | 11,725 |
| Programmatic Purpose (Note-10.2) | 42,000 | 39,133 |
| | 51,822 | 50,858 |
| 10.1 Administrative Purpose | | |
| Office maintenance | 1,263 | 1,049 |
| Cleaning materials | 1,365 | 1,020 |
| Furniture & Equipment | 7,194 | 9,656 |
| | 9,822 | 11,725 |
| 10.2 Programmatic Purpose | | |
| Office maintenance | 12,751 | 9,031 |
| Cleaning materials | 11,138 | 8,544 |
| Furniture & Equipment Maintenance | 11,976 | 6,328 |
| Field Office maintenance | 5,378 | 14,238 |
| Field Office Cleaning materials | 757 | 992 |
| | 42,000 | 39,133 |
| 11. Stationeries, Printing & Supplies | | |
| Administrative Purpose | 4,766 | 3,600 |
| Programmatic Purpose (Note-11.1) | 31,725 | 30,551 |
| | 36,491 | 34,151 |
| 11.1 Programmatic Purpose | | |
| Office Stationery and supplies | 27,964 | 24,688 |
| Field office Stationery & Supply | 3,761 | 5,863 |
| | 31,725 | 30,551 |
| 12. Furniture, Fixture & Equipment | | |
| Laptop and Zoom for field office | - | - |
| Printer | - | 23,000 |
| Table, Chair, Fan & File cabinet | 7,434 | 4,320 |
| | 7,434 | 27,320 |
| 13. Travel, Lodging & Perdiem | | |
| Travel (Note-13.1) | 333,331 | 374,722 |
| Lodging (Note-13.2) | 89,915 | 108,100 |
| Perdiem (Note- 13.3) | 103,100 | 110,760 |
| Local Conveyance (Note-13.4) | 72,692 | 52,816 |
| | 599,038 | 646,398 |



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| | 2016 (15 Months) BDT | 2015 (12 Months) BDT |
|---|----------------------------|----------------------------|
| 13.1 Travel | | |
| Travel- Follow on Camp | 33,686 | - |
| Travel-Field Supervision visit of PC | 32,530 | 21,500 |
| Travel-Field Intervention Coordinator Dhaka visit | 8,280 | 6,920 |
| Travel-Follow up Support to Govt Official (Vehicle rent) | - | 27,285 |
| Travel-RTI Camp (Vehicle rent) | - | 103,390 |
| Travel-Public Event on RTI awareness | 38,147 | 30,180 |
| Travel-Field visit of Executive Director | 220,688 | 101,305 |
| Travel Orientation for Teachers on RTIA | - | 84,142 |
| | 333,331 | 374,722 |
| 13.2 Lodging | | |
| Lodging- Follow on Camp | 10,635 | - |
| Lodging -Field Supervision visit of | 33,190 | 26,040 |
| Lodging -Field Intervention Coordinator Dhaka visit | 1,050 | 800 |
| Lodging- Public Event on RTI | 6,840 | - |
| Lodging -Field visit of ED | 38,200 | 20,980 |
| Lodging- Follow up Support to Govt Official | - | 6,840 |
| Lodging- RTI Camp | - | 29,640 |
| Lodging- Public Event on RTI awareness | - | 5,500 |
| Lodging- Orientation for Teachers on RTIA | - | 18,300 |
| | 89,915 | 108,100 |
| 13.3 Perdiem | | |
| Perdiem- Follow on Camp | 15,420 | - |
| Perdiem- Field Supervision visit of PC | 33,440 | 28,880 |
| Perdiem- Field Intervention Coordinator Dhaka visit | 4,320 | 3,600 |
| Perdiem- Public Event on RTI awareness | 9,360 | - |
| Perdiem- Field visit of ED | 40,560 | 16,400 |
| Perdiem- Follow up Support to Govt Official | - | 6,960 |
| Perdiem- RTI Camp | - | 33,640 |
| Perdiem- Public Event on RTI awareness | - | 4,880 |
| Perdiem- Orientation for Teachers on RTIA | - | 16,400 |
| | 103,100 | 110,760 |
| 13.4 Local Conveyance | | |
| Local Conveyance for MRDI Dhaka office | 36,579 | 33,005 |
| Local Conveyance for field office (Fuel cost for Motor cycle) | 36,113 | 19,811 |
| | 72,692 | 52,816 |



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14. Training, Meeting & Material for Beneficiaries

| 2016 (15 Months) BDT | 2015 (12 Months) BDT |
|----------------------------|----------------------------|
|----------------------------|----------------------------|

| | | |
|--|-------------------------|-------------------------|
| Day Observation & Report Launching | - | 592,975 |
| Technical Assistance provided to Ministries to develop Information disclosure Policy | - | 323,600 |
| Training Content for " ToT on RTI " | - | 220,470 |
| Day observance at upazilla level | 179,026 | 284,897 |
| Meeting of Citizen forum on RTI | 38,965 | 54,511 |
| Follow up Support to Govt Official | 21,128 | 281,625 |
| Public Event on RTI awareness | 407,833 | 89,888 |
| RTI Camp | 1,141,465 | 619,209 |
| Follow on Camp | 64,976 | - |
| Training Content for designated officers of five ministry & divisions | - | 16,867 |
| Training for designated officers of five ministry & divisions | - | 484,926 |
| Orientation for Teachers on RTIA | - | 501,475 |
| Cultural groups formation | - | 36,653 |
| View exchange Meeting & IDP handover to Cabinet division | - | 277,523 |
| Orientation for UNOs and its designated officers on RTI | 102,402 | - |
| Debate Festival on RTI | 400,368 | - |
| | <u>2,356,163</u> | <u>3,784,619</u> |
| 15. Overhead & Contingency | <u>94,625</u> | <u>112,636</u> |

As per 'Manusher Jonno Foundation Revised Project Budget' overhead should be calculated at the rate of two percent (2%) on the total amount of 'Admin and Program cost'.


Accounts Coordinator


Manager Finance


Executive Director



Hoda Vasi Chowdhury & Co

Annexure-A

"Promoting Citizens' Access to Information (PCAI)" Project
Implemented by- Management and Resources Development Initiative (MRDI)
Funded by- Manusher Jonno Foundation (MJF)
Statement of Budget Variance
For the period from 01 October 2015 to 31 December 2016

| Sl. No | Major Expenditures | Total Approved | Actual Expenditure | Difference | Budget Variance | Remarks |
|----------|---|------------------|--------------------|------------------|-----------------|---------|
| A | Administrative Cost | | | | | |
| | Salaries & Benefits | 385,220 | 374,984 | 10,236 | 3% | |
| | Office Rent | 81,750 | 81,750 | - | 0% | |
| | Utilities | 12,300 | 12,300 | - | 0% | |
| | Repair, Maintenance & Cleaning Materials | 12,044 | 9,822 | 2,222 | 18% | |
| | Stationeries, Printing & Supplies | 5,400 | 4,766 | 634 | 12% | |
| | Recruitment & Audit Fees | 105,000 | - | 105,000 | 100% | |
| | Total administrative cost | 601,714 | 483,622 | 118,092 | 20% | |
| B | Programatic Cost | | | | | |
| | Salaries & Benefits | 3,317,161 | 3,159,105 | 158,056 | 5% | |
| | Office Rent | 907,518 | 899,262 | 8,256 | 1% | |
| | Utilities | 153,729 | 148,393 | 5,336 | 3% | |
| | Repair, Maintenance & Cleaning Materials | 48,792 | 42,000 | 6,792 | 14% | |
| | Stationeries, Printing & Supplies | 50,820 | 31,725 | 19,095 | 38% | |
| | Furniture, Fixture & Equipment | 7,434 | 7,434 | - | 0% | |
| | Travel, Lodging & Perdiem | 899,655 | 599,038 | 300,617 | 33% | |
| | Training, Meeting & Material for Beneficiaries | 2,928,012 | 2,356,163 | 571,849 | 20% | |
| | Total Program Cost | 8,313,121 | 7,243,120 | 1,070,001 | 13% | |
| | Total Admin & Program Cost (before Overhead & Contingency) | 8,914,835 | 7,726,742 | 1,188,093 | 13% | |
| C | Overhead & Contingency | | | | | |
| | Overhead & Contingency | 118,387 | 94,625 | 23,762 | 20% | |
| | GRAND TOTAL COST(A+B+C) | 9,033,222 | 7,821,367 | 1,211,855 | 13% | |

Note :As per MJF Letter (Ref: MJF 377/16) dated 27 June 2016 MRDI revised the budget reducing some activity, Increment of salary which was approved by project focal person through email dated 27 July 2016.


Accounts Coordinator


Manager Finance


Executive Director



Hoda Vasi Chowdhury & Co

Annexure - B

**"Promoting Citizens' Access to Information (PCAI)" Project
Implemented by-Management and Resources Development Initiative (MRDI)
Funded by- Manusher Jonno Foundation (MJF)
Statement of Fund Reconciliation
As at 31 December 2016**

| | 2016 (15 Months) BDT | 2015 (12 Months) BDT |
|--|----------------------------|----------------------------|
| Opening balance | 874,995 | 536,081 |
| Fund received from MJF (Note 5.1) | 6,884,753 | 8,773,581 |
| Bank interest | 36,653 | 36,251 |
| | 6,921,406 | 8,809,832 |
| Fund available for use | 7,796,401 | 9,345,913 |
| Transfer to the statement of income and expenditure | (7,821,367) | (8,470,918) |
| Cash and Cash Equivalent | (12,034) | - |
| Advance | (3,000) | - |
| Due from MJF (Note 5) | (24,966) | - |
| Closing balance as per the book of MRDI | (40,000) | 874,995 |
| Unadjusted last quarter expenditure (October to December 2016) | 1,090,178 | 2,895,775 |
| Unrecorded bank interest received (October to December 2016) | (5,379) | - |
| Cash and Cash Equivalent | 12,034 | - |
| Advance | 3,000 | - |
| Closing balance as per the book of MJF | 1,059,833 | 3,770,770 |

Ahmed
Accounts Coordinator

[Signature]
Manager Finance

[Signature]
Executive Director



Hoda Vasi Chowdhury & Co

Annexure - C

"Promoting Citizens' Access to Information (PCAI)" Project
Implemented by- Management and Resources Development Initiative (MRDI)
Funded by- Manusher Jonno Foundation (MJF)
Statement of Bank Reconciliation
As at 31 December 2016

Name of the Bank:

Prime Bank Ltd, Asad Gate Branch, Dhaka

Bank A/C No

13831060024716

Name of Bank A/C

MRDI-PCAI

| Particulars | Amount BDT | Amount BDT | | | | | | |
|---|------------------|--------------------|--------------------|-------------|---------|-----------------|--------|--|
| Balance as per bank statement as at 31 December 2016 | | 31,470 | | | | | | |
| Less: Outstanding Cheque | | | | | | | | |
| <table><thead><tr><th><u>Date</u></th><th><u>Cheque No</u></th><th><u>Description</u></th></tr></thead><tbody><tr><td>31-Dec-2016</td><td>3837569</td><td>MRDI (Overhead)</td></tr></tbody></table> | <u>Date</u> | <u>Cheque No</u> | <u>Description</u> | 31-Dec-2016 | 3837569 | MRDI (Overhead) | 21,316 | |
| <u>Date</u> | <u>Cheque No</u> | <u>Description</u> | | | | | | |
| 31-Dec-2016 | 3837569 | MRDI (Overhead) | | | | | | |
| | | (21,316) | | | | | | |
| Balance as per bank book as at 31 December 2016 | | 10,154 | | | | | | |


Accounts Coordinator


Manager Finance


Executive Director



"Promoting Citizens' Access to Information (PCAI)" Project
Implemented by- Management and Resources Development Initiative (MRDI)
Funded by- Manusher Jonno Foundation (MJF)
List of Furniture, Fixture and Equipments
As at 31 December 2016

| Assets procured during the period from 01 August 2013 to 30 September 2014 | | | | | | | | | |
|---|-------------------|------------------------------|---------------|----------------|----------------|-------------------|-----------|--------|------|
| Sl. No. | Name of the Asset | Asset ID. No. | Purchase Date | Cost (BDT) | Location | Current Condition | | | |
| | | | | | | Sold | Write Off | Status | |
| 1 | GP Modem | MRDI-433/OE/Zoom-6 | 11-Nov-13 | 2,144 | Dhaka Office | | | Good | |
| 2 | Laptop | MRDI-440/CPM/Laptop-16 | 19-Nov-13 | 43,000 | | | | Good | |
| 3 | Laptop | MRDI-441/CPM/Laptop-17 | 19-Nov-13 | 43,000 | | | Good | | |
| 4 | Printer | MRDI-444/CPM/Printer-10 | 19-Nov-13 | 16,300 | | | Good | | |
| 5 | Table | MRDI-460/FF/ Table-40 | 17-Dec-13 | 9,859 | Jessore Office | | | Good | |
| 6 | Chair | MRDI-461/FF/ Chair-99 | 17-Dec-13 | 3,941 | | | | Good | |
| 7 | Chair | MRDI-462/FF/ Chair-100 | 17-Dec-13 | 3,942 | | | | Good | |
| 8 | Chair | MRDI-463/FF/ Chair-101 | 17-Dec-13 | 3,942 | | | | Good | |
| 9 | File Cabinet | MRDI-464/FF/ File Cabinet-02 | 17-Dec-13 | 15,590 | | | | Good | |
| 10 | Laptop | MRDI-442/CPM/Laptop-18 | 19-Nov-13 | 43,000 | | | | Good | |
| 11 | Cilling Fan | MRDI-452/OE/C. Fan-36 | 05-Dec-13 | 2,808 | Dhaka Office | | | Good | |
| 12 | Laptop | MRDI-443/CPM/Laptop-19 | 19-Nov-13 | 43,000 | | | | Good | |
| 13 | GP Modem | MRDI-434/OE/Zoom-7 | 11-Nov-13 | 2,144 | | | | Good | |
| 14 | Cilling Fan | MRDI-451/OE/C. Fan-35 | 05-Dec-13 | 3,328 | | | | Good | |
| 15 | Table | MRDI-453/FF/ Table-39 | 10-Dec-13 | 9,859 | | | | Good | |
| 16 | Chair | MRDI-454/FF/ Chair-96 | 10-Dec-13 | 3,941 | | Jessore Office | | | Good |
| 17 | Chair | MRDI-455/FF/ Chair-97 | 10-Dec-13 | 3,942 | | | | | Good |
| 18 | Chair | MRDI-456/FF/ Chair-98 | 10-Dec-13 | 3,942 | | | | | Good |
| 19 | File Cabinet | MRDI-457/FF/ File Cabinet-01 | 10-Dec-13 | 15,590 | | | | Good | |
| Sub Total (a) | | | | 273,272 | | | | | |
| Assets procured during the period from 01 October 2014 to 30 September 2015 | | | | | | | | | |
| Sl. No. | Name of the Asset | Asset ID. No. | Purchase Date | Cost (BDT) | Location | Current Condition | | | |
| | | | | | | Sold | Write Off | Status | |
| 20 | Presenter | MRDI-475/CPM/Presenter - 01 | 07-Mar-15 | 7,200 | Dhaka Office | | | Good | |
| 21 | Printer | MRDI-479/CPM/Printer -11 | 28-Jun-15 | 23,000 | | | | Good | |
| 22 | Plastic Chair | MRDI-482/FF/ Chair-102 | 10-Sep-15 | 720 | Jessore Office | | | Good | |
| 23 | Plastic Chair | MRDI-483/FF/ Chair-103 | 10-Sep-15 | 720 | | | | Good | |
| 24 | Plastic Chair | MRDI-484/FF/ Chair-104 | 10-Sep-15 | 720 | | | | Good | |
| 25 | Plastic Chair | MRDI-485/FF/ Chair-105 | 10-Sep-15 | 720 | | | | Good | |
| 26 | Plastic Chair | MRDI-486/FF/ Chair-106 | 10-Sep-15 | 720 | | | | Good | |
| 27 | Plastic Chair | MRDI-487/FF/ Chair-107 | 10-Sep-15 | 720 | | | | Good | |
| Sub Total (b) | | | | 34,520 | | | | | |
| Assets procured during the period from 01 October 2015 to 31 December 2016 | | | | | | | | | |
| Sl. No. | Name of the Asset | Asset ID. No. | Purchase Date | Cost (BDT) | Location | Current Condition | | | |
| | | | | | | Sold | Write Off | Status | |
| 28 | Plastic Chair | MRDI-491/FF/ Chair-108 | 8-Feb-16 | 619.5 | Jessore Office | | | Good | |
| 29 | Plastic Chair | MRDI-492/FF/ Chair-109 | 8-Feb-16 | 619.5 | | | | Good | |
| 30 | Plastic Chair | MRDI-493/FF/ Chair-110 | 8-Feb-16 | 619.5 | | | | Good | |
| 31 | Plastic Chair | MRDI-494/FF/ Chair-111 | 8-Feb-16 | 619.5 | | | | Good | |
| 32 | Plastic Chair | MRDI-495/FF/ Chair-112 | 8-Feb-16 | 619.5 | | | | Good | |
| 33 | Plastic Chair | MRDI-496/FF/ Chair-113 | 8-Feb-16 | 619.5 | | | | Good | |
| 34 | Plastic Chair | MRDI-497/FF/ Chair-114 | 8-Feb-16 | 619.5 | | | | Good | |
| 35 | Plastic Chair | MRDI-498/FF/ Chair-115 | 8-Feb-16 | 619.5 | | | | Good | |
| 36 | Plastic Chair | MRDI-499/FF/ Chair-116 | 8-Feb-16 | 619.5 | | | | Good | |
| 37 | Plastic Chair | MRDI-500/FF/ Chair-117 | 8-Feb-16 | 619.5 | | | | Good | |
| 38 | Plastic Chair | MRDI-501/FF/ Chair-118 | 8-Feb-16 | 619.5 | | | | Good | |
| 39 | Plastic Chair | MRDI-502/FF/ Chair-119 | 8-Feb-16 | 619.5 | | | Good | | |
| Sub Total (c) | | | | 7,434 | | | | | |
| Total (a+b+c) | | | | 315,226 | | | | | |

N.B: Presenter amounting to BDT 7,200 is not included under Note no: 13 "Furniture Fixture & Equipment" but the expenditures were incurred from "Repair, Maintenance and Cleaning Materials" and "Overhead".


Accounts Coordinator


Manager Finance


Executive Director



Management Report
on
"Promoting Citizens' Access to Information (PCAI)" Project
Implemented by- Management and Resources Development Initiative
(MRDI)
Funded by- Manusher Jonno Foundation (MJF)
For the period from 01 October 2015 to 31 December 2016

Hoda Vasi Chowdhury & Co
BTMC Building (Level-8)
7-9 Kawran Bazar



Hoda Vasi Chowdhury & Co

Access to Information (PCAI)" Project
and Resources Development Initiative (MRDI)
under Jonno Foundation (MJF)
October 2015 to 31 December 2016

Executive Summary

| |
|--|
| Promoting Citizens' Access to Information (PCAI) |
| 01 August 2013 to 31 December 2016 (41 months) |
| BDT 24,701,906 |
| BDT 6,884,753 |

**“Promoting Citizens' Access to Information (PCAI)” Project
Implemented by- Management and Resources Development Initiative (MRDI)
Funded by- Manusher Jonno Foundation (MJF)
For the period from 01 October 2015 to 31 December 2016**

Executive Summary

| | | |
|---------------------------------------|---|--|
| Project Name | : | Promoting Citizens' Access to Information (PCAI) |
| Duration of the project | : | 01 August 2013 to 31 December 2016 (41 months) |
| Total budget | : | BDT 24,701,906 |
| Fund received during the audit period | : | BDT 6,884,753 |
| Expenditure during the audit period | : | BDT 7,821,367 |
| Expenditure to date | : | BDT 23,490,051 (95.09 % of Total budget) |
| Period covered under audit | : | 01 October 2015 to 31 December 2016 |
| Audit time frame | : | Field visit - 12 to 17 January 2016 |

About the Project

Manusher Jonno Foundation (MJF) and Management and Resources Development Initiative (MRDI) entered into an agreement on 01 August 2013 to implement a project titled “Promoting Citizens' Access to Information (PCAI)”. The latest amendment of that agreement was made on 26 May 2016; however, this amendment of DoA is retrospectively effected from 01 April 2016. The goal of the project is to promote access to information for the people by keeping the demand – supply chain of information rolling.

The latest approved budget for the project is BDT 24,701,906. The actual disbursement to the MRDI is limited to BDT 24,596,906. The remaining balance of BDT 105,000 is supposed to be spent by MJF for project evaluation and audit purposes. The total duration of the project is 41 months starting from 01 August 2013 and ending on 31 December 2016. Against the current year budget of BDT 9,703,562, MRDI has received BDT 6,884,753, on the contrary, an aggregate amount of BDT 7,821,367 has been spent during the period under review.

Major Project Objectives

The main objectives of the project are as follows:

- To sensitize authorities and beneficiaries about demand for and supply of information;
- To develop capacity of information seekers and providers under RTA Act.

Summary Audit Findings

In the course of our audit we have identified some significant weaknesses in the financial and internal controls; deviations from MRDI's policy and procedures; operational inefficiencies those are preventable and controllable by the management; and compliance of local laws and donor's conditions. We also developed recommendations concerning matters which have been discussed with the management of MRDI.

Summary of the issues identified are as follows:

1. Cost sharing policy was not found for office rent (BDT 817,500) and utilities (BDT 130,600)

Details of the above issues together with our recommendations and management responses have been given in the enclosed "Audit Findings, Recommendations and Management Responses". Minor issues which we have identified, discussed and resolved/adjusted during our audit were not incorporated in this report.

Follow-up of last year's audit finding

As this is the third year of audit for this project, we have considered the audit observations from the previous year's audit report and have followed up their current status accordingly for which the details have been provided in *Annexure-F*.

The issues identified above, although, represent deviations from internal control policies and procedures, are not as material as to give rise to a need for modifications to our audit opinion.

**“Promoting Citizens' Access to Information (PCAI)” Project
Implemented by- Management and Resources Development Initiative (MRDI)
Funded by- Manusher Jonno Foundation (MJF)
For the period from 01 October 2015 to 31 December 2016**

Audit Findings, Recommendations and Management Responses

Matters relating to Internal Control

1. Cost sharing policy was not found for office rent (BDT 817,500) and utilities (BDT 130,600)

During the course of our sample verification, we found that for the common costs i.e. office rent amounting to **BDT 817,500** and utilities amounting to **BDT 130,600** were paid as per the amount mentioned in the budget. However, no cost sharing policy or basis was found in place for the shared costs.

Recommendation

Management should develop cost sharing policy or issue office orders regarding the sharing of the common cost.

Response by the management

MRDI has no detailed cost sharing policy as such, but we strictly maintain cost calculation of different projects as per decision of the MRDI Board. MRDI board has approved a cost sharing guideline where cost share shall be distributed among the project, proportionate to the number of project implemented each month.

During the budget negotiation MJF agreed the budget limit which they considered allowable. As the number of project is not consistent in MRDI, MJF preferred the fixed amount of office rent and utility expenses.

Exit Meeting Note

Date of Meeting : 17 January 2017
 Place of Meeting : Management and Resources Development Initiative (MRDI)
 Project Name : "Promoting Citizens' Access to Information (PCAI)" Project
 Audit Period : 01 October 2015 to 31 December 2016
 Period of Visit : 12 January 2017 to 17 January 2017

The following observations are discussed and shared in the meeting and obtained responses from the NGO management.

| Sl # | Summary of observations | Observation details with reference | IP Management comments/response |
|------|--|---|---------------------------------|
| 1 | Non-compliance with procurement policy | <p>As per the clause 13.13 of the Finance and Administrative Manual, a requisition form should be filled up and submitted to the Head of Finance for any kind of procurement. During our verification process we found some instances where such policy was not followed.</p> <p>[Ref. DV-569, Date: 31-08-16; DV- 568, Date: 31-08-16; DV-570, Date: 31-08-16]</p> | Resolved |
| 2 | Cut off period not maintained | <p>As per the clause 3.3.2 of the Finance and Administrative Manual, any payment or obligation for payment for a particular year shall be recognized as expenditure in the year to which it relates. Also expenditure accrued but not paid shall be considered as expenditure in the year it was obligated. Our scrutiny revealed some instances where such policy was not followed.</p> <p>[Ref. JV-93, Date: 12-10-15, DV-435, Date: 29-11-15, DV- 403, Date: 4-10-15, DV- 432, Date: 29-11-15; DV-433, Date: 29-11-15]</p> | Agreed |
| 3 | Overhead undercharged | <p>Our substantial verification process revealed that Overhead was undercharged by BDT 59,910.</p> | Agreed |
| 4 | No acknowledgement was found for food allowance paid to driver and security guards | <p>During our verification process we found that under the revised budget head 59.12 Debate Festival on RTI (sub-head 59.12.22 Accommodation & Food) a total of BDT 2,600 was expensed as the food allowance for 13 drivers and security guards, but no acknowledgement was found for such payment.</p> <p>[Ref. JV-135, Date: 07-09-16]</p> | Agreed |

Note: These findings are subject to Manager/Partner's review

Note: These findings are subject to Manager/Partner's review

**“Promoting Citizens' Access to Information (PCAI)” Project
Implemented by- Management and Resources Development Initiative (MRDI)**

Funded by- Manusher Jonno Foundation (MJF)

For the period ended from 01 October 2015 to 31 December 2016

Follow-up of Last Year's Audit Findings

| Observation | Recommendation | Follow-Up Status |
|--|--|-------------------------|
| Fixed asset amounting to BDT 7,200 was procured for which there was no budget allocation and subsequently charged to different budget line item. | The organization should incur expenses in accordance to the approved budget. | Implemented |
| Comparative bidding for venue selection was not found for which an aggregated amount of BDT 61,662 was spent. | The organization should follow the procurement policy. | Implemented |