



Grant Thornton

Howladar Yunus & Co.

Independent Auditor's Report on the Financial State
Subject Name: More Information More Accountabilit
Sponsored by: Management and Resources Developm
(MRDI)

Funded by: The Asia Foundation (TAF)
For the period from 13 January 2021 to 31 Decem

Chartered Accountants

Member firm of Grant Thornton International Ltd.

Corporate Office
Howladar Yunus & Co.
House-14 (Level 4 & 5)
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Dhaka-1212, Bangladesh
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**Independent Auditor's Report on the Financial Statements of
Project Name: More Information More Accountability (MIMA)
Implemented by: Management and Resources Development Initiative
(MRDI)
Funded by: The Asia Foundation (TAF)
For the period from 13 January 2021 to 31 December 2021**

Submitted by:
Howladar Yunus & Co.
Chartered Accountants

26 February 2022

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FIRST PART

**Auditor's Report and
Audited Financial Statements**

Independent Auditor's Report to the Board of Directors of
Management and Resources Development Initiative (MRDI)
on the Audit of the Financial Statements

Howladar Yunus & Co.

House-14 (Level 4 & 5)
Road-16A, Gulshan-1
Dhaka-1212
Bangladesh

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Opinion

We have audited the Financial statements of **More Information More Accountability (MIMA)** project implemented by Management and Resources Development Initiative (MRDI), funded by The Asia Foundation (TAF) which comprise the balance sheet as at 31 December 2021, the Statement of Income and Expenditure and Statement of Receipts and Payments for the period then ended and notes to the 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 the project as at 31 December 2021, and its financial performance and its Receipts & Payments for the period then ended in accordance with International Financial Reporting Standards (IFRSs).

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. 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 the financial statements that give a true and fair view in accordance with International Financial Reporting Standards (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.

Chartered Accountants

Member firm of Grant Thornton International Ltd
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In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of the audit in accordance with ISAs, we exercise professional judgement 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.



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

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



Muhammad Farooq FCA

Managing Partner, Enrolment No. 0521

Howladar Yunus & Co., Chartered Accountants

Firm Registration No.: N/A

Dated, Dhaka: 26 February 2022

DVC No.: 2202260521AS914668

Project Name: More Information More Accountability (MIMA)
Implemented by: Management and Resources Development Initiative (MRDI)
In partnership with: The Asia Foundation (TAF)
Balance Sheet
As at 31 December 2021

	Notes	<u>As at</u> <u>31 Dec 2021</u> <u>BDT</u>
Assets		
Fixed Assets	3	148,419
Cash and cash equivalents	4	42,941
Receivable from donor	5	364,926
		<u>556,286</u>
Fund and Liabilities		
Provision for expenses	6	103,785
Loan from MRDI	7	300,000
Reserve fund-Bank Interest	8	4,082
Fixed Assets fund	3	148,419
		<u>556,286</u>

The accompanying notes (1-21) form an integral part of these financial statements.


Sk. Shaniaz Ahmed
Deputy Manager, Accounts


Md. Mominul Islam
Deputy Manager, Finance


Hasibur Rahman
Executive Director

As per our annexed report of same date

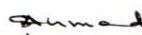

Muhammad Farooq FCA
Managing Partner, Enrolment No. 0521
Howladar Yunus & Co., Chartered Accountants
Firm Registration No.: N/A

Dated, Dhaka: 26 February 2022
DVC No.: 2202260521AS914668

Project Name: More Information More Accountability (MIMA)
 Implemented by: Management and Resources Development Initiative (MRDI)
 In partnership with: The Asia Foundation (TAF)
 Income and Expenditure Statement
 For the period ended from 13 January 2021 to 31 December 2021

		For the period ended 31 Dec 2021 <u>BDT</u>
	<u>Notes</u>	
Income		
Grant income	9	5,877,905
		<u>5,877,905</u>
Expenditure		
Proactive disclosure template development team	10	375,000
Content sharing meeting	11	25,000
Share and finalize template	12	37,092
Launch template	13	320,609
Form RTI youth group	14	123,639
Capacity building of youth	15	1,121,425
RTI campaigning	16	1,071,492
Lesson learnt workshop	17	404,306
Develop RTI communication materials	18	392,324
Programme Team	19	1,452,524
Office Setup and equipment	20	10,350
Programme Operations and management	21	544,144
		<u>5,877,905</u>

The accompanying notes (1-21) form an integral part of these financial statements.


 Sk. Shaniaz Ahmed
 Deputy Manager, Accounts


 Md. Mominul Islam
 Deputy Manager, Finance


 Hasibur Rahman
 Executive Director

As per our annexed report of same date



 Muhammad Farooq FCA
 Managing Partner, Enrolment No. 0521
 Howladar Yunus & Co., Chartered Accountants
 Firm Registration No.: N/A

Dated, Dhaka: 26 February 2022
 DVC No.: 2202260521AS914668

Project Name: More Information More Accountability (MIMA)
 Implemented by: Management and Resources Development Initiative (MRDI)
 In partnership with: The Asia Foundation (TAF)
 Receipts and Payments Statement
 For the period ended from 13 January 2021 to 31 December 2021

	Notes	For the period ended 31 Dec 2021 BDT
Opening balance		-
Cash at bank		-
Receipts		
Fund from Donor	5.1	5,661,398
Reserve fund-Bank Interest	8	4,082
Loan from MRDI	7	375,000
Total receipts		6,040,480
Payments		
Proactive disclosure template development team	10	375,000
Content sharing meeting	11	25,000
Share and finalize template	12	37,092
Launch template	13	320,609
Form RTI youth group	14	123,639
Capacity building of youth	15	1,121,425
RTI campaigning	16	1,071,492
Lesson learnt workshop	17	404,306
Develop RTI communication materials	18	392,324
Programme Team	19	1,452,524
Office Setup and equipment	20	154,984
Programme Operations and management	21	444,144
Loan from MRDI	7	75,000
Total Payments		5,997,539
Closing balances	4	42,941
Cash at bank		42,941
		6,040,480


The accompanying notes (1-21) form an integral part of these financial statements.


 Sk. Shaniaz Ahmed
 Deputy Manager, Accounts


 Md. Mominul Islam
 Deputy Manager, Finance


 Hasibur Rahman
 Executive Director

As per our annexed report of same date


 Muhammad Farooq FCA
 Managing Partner, Enrolment No. 0521
 Howladar Yunus & Co., Chartered Accountants
 Firm Registration No.: N/A

Dated, Dhaka: 26 February 2022
 DVC No.: 2202260521AS914668

Project Name: More Information More Accountability (MIMA)
Implemented by: Management and Resources Development Initiative (MRDI)
In partnership with: The Asia Foundation (TAF)
Notes to Financial Statements
Period: 13 January 2021 to 31 December 2021

1. About the organization and project

1.1 About the organization

Management and Resources Development Initiative (MRDI) is a multi-disciplinary, not-for-profit, non-government organization as well as a company limited by guarantee, is engaged in a wide spectrum of social development activities and seeks to render services to national and international organizations, both in the public and the private domains.

Management and Resources Development Initiative (MRDI) is registered with the Registrar of Joint Stock Companies and Firms, Government of the People's Republic of Bangladesh under the Section 28 of the Company Act 1994 having Incorporation Number is C-544(57)/2003 dated 13 May 2003 as a company limited by guarantee and also registered with the NGO Affairs Bureau having registration number 1962 dated 21 September 2004 under the Foreign Donations Regulation Ordinance 1978 which which was renewed on 24 July 2019 for a period of ten years up to 20 September 2029.

The mission of the organization is to support the development of a strong and independent media that exercises excellence in journalism, and to empower all people including the marginalised to freely enjoy their right to information, working with partners in Bangladesh and beyond.

1.2 About the project

More information, More accountability (MIMA) is a twelve months project starting from 13 January 2021 to 31 December 2021. The project is funded by The Asia Foundation (TAF). The project began with the aim of Improve quality and easy availability of public services for people irrespective of their gender, socio-economic and ethnic identity.

1.3 Objectives of the project

A. Overall objective:

1. Facilitate ministries and divisions comply with the provisions and regulations of RTI Act
2. Create awareness on RTI and enhance demand for information in the community



B. Program Activities:

Activities for objective 1

1. Broad activity: Develop proactive disclosure template for ministries
 - 1.1. Sample assessment of web portal
 - 1.1.1 Content sharing meeting
 - 1.1.2 Conduct assessment
 - 1.2. Develop web-based disclosure template
 - 1.2.1 Draft the template
 - 1.2.2 Share and finalize template
 - 1.2.3 Launch template

Activities for objective 2

2. Broad activity: Develop young group of RTI change-makers
 - 2.1 Form RTI youth group
 - 2.2 Capacity building of youth
 - 2.3 RTI campaigning
 - 2.4 Lesson learnt workshop
 - 2.5 Develop RTI communication materials

1.4 Project period

Total duration of the project is for twelve months covering from 13 January 2021 to 31 December 2021.

2 Summary of significant accounting policies

2.1 Basis of accounting

The financial statements have been prepared using accrual basis of accounting except statement of receipts and payments. Most of the IFRS are not applicable for the NGO in the preparation of financial statements. ISA 20 have been followed fully while IAS 1 and 16 have been partly followed.

2.2 Accounting for grants

International Accounting Standard (IAS) 20 "Accounting for Government Grants and Disclosure of Government Assistance" has been followed during the year under audit for recognition of grant income. Grant amount used to acquire Fixed Asset has been shown as "Fixed Asset Fund"

As per IAS 20, grants received are initially recorded as liability. Grant amount used for project expenses has been recognized as income to the extent of expenses incurred.



2.3 Allocation of common staff salary

As per decision of the board & practice of the organization, staff salaries and common cost like utilities, printing and stationeries are allocated based on number of exiting projects implemented by the organization.

2.4 Cash and Cash Equivalentents

Cash and Cash Equivalentents for the purpose of the receipts and payments comprises of cash and bank balance. Cash and bank balance includes donations received through donor grants which are available for the use of organization without restrictions.

2.5 Fixed Assets and Fixed Assets Fund

Office Equipments purchahsed under the project are shown under Fixed Assets with coresponding amount under Fixed Assets Fund.

As the fixed assets utilizing project fund, no depreciation is charaed aagainst the fixed assets.

2.6 Reporting period

The financial statements of the project cover 12 months starting from 13 January 2021 to 31 December 2021.

2.7 Reporting currency

The financial Statements are presented in Bangladesh currency, which has been rounded off to the nearest Taka.

2.8 General

Amount rounded off in nearest BDT. Previous year figure is not provided as this is a new project and this is a first year.



		Notes	As at 31 Dec 2021 BDT																		
3	Fixed Assets																				
	Desktop		68,748																		
	Laptop		48,960																		
	Printer		15,810																		
	Office Setup		14,901																		
			<u>148,419</u>																		
4	Cash and cash equivalents																				
	Cash at bank	4.1	42,941																		
			<u>42,941</u>																		
4.1	Cash at bank																				
	Prime Bank Ltd. Asad Gate Branch, Dhaka, A/C # 2138319017660		42,941																		
	Total		<u>42,941</u>																		
5	Unutilized Fund (Receivable from donor)																				
	Opening balance		-																		
	Add: Donor fund received during the period	5.1	5,661,398																		
	Less: Grant income recognised	9	(5,877,905)																		
	Less: Program equipment purchase during the year	3	(148,419)																		
	Total		<u>(364,926)</u>																		
5.1	Fund from Donor																				
	<table border="1"> <thead> <tr> <th>Date of receipts</th> <th>Installment</th> <th>Amount BDT</th> </tr> </thead> <tbody> <tr> <td>25-Jan-21</td> <td>1st Installment</td> <td>1,887,460</td> </tr> <tr> <td>28-Apr-21</td> <td>2nd Installment</td> <td>1,888,602</td> </tr> <tr> <td>8-Sep-21</td> <td>3rd Installment</td> <td>1,246,252</td> </tr> <tr> <td>28-Oct-21</td> <td>4th Installment</td> <td>639,084</td> </tr> <tr> <td>Total</td> <td></td> <td><u>5,661,398</u></td> </tr> </tbody> </table>	Date of receipts	Installment	Amount BDT	25-Jan-21	1st Installment	1,887,460	28-Apr-21	2nd Installment	1,888,602	8-Sep-21	3rd Installment	1,246,252	28-Oct-21	4th Installment	639,084	Total		<u>5,661,398</u>		
Date of receipts	Installment	Amount BDT																			
25-Jan-21	1st Installment	1,887,460																			
28-Apr-21	2nd Installment	1,888,602																			
8-Sep-21	3rd Installment	1,246,252																			
28-Oct-21	4th Installment	639,084																			
Total		<u>5,661,398</u>																			
6	Provision for expenses																				
	Bank charge		3,785																		
	Audit Fees: Howlader Yunus & Co.		100,000																		
			<u>103,785</u>																		
7	Loan from MRDI																				
	Loan receive		375,000																		
	Less: Loan paid		(75,000)																		
	Balance		<u>300,000</u>																		
8	Reserve fund-Bank Interest																				
	Interest received during the period		4,536																		
	Less: TDS on bank interest		(454)																		
	Total		<u>4,082</u>																		

		For the period ended '31 Dec 2021
		BDT
9	Grant income	
	Grant income	5,877,905
		<u>5,877,905</u>
<p>Amount equivalent to total expenditure incurred for the period has been recognized as grant income for the period according to International Accounting Standard (IAS)-20.</p>		
10	Proactive disclosure template development team	
	Honorarium for Team Leader	262,500
	Honorarium for Associates	112,500
	Total	<u>375,000</u>
11	Content sharing meeting	
	Honorarium for experts	25,000
	Total	<u>25,000</u>
12	Share and finalize template	
	Honorarium for experts	25,000
	Food & refreshment	6,967
	Information kit	5,125
	Total	<u>37,092</u>
13	Launch template	
	Digital Banner	1,800
	Workshop Kit	30,710
	Time cost for Participants	172,500
	Food, Refreshment including media	79,900
	Coordination and Communication	5,699
	Publication of the template (Venue pupose)	30,000
	Total	<u>320,609</u>
14	Form RTI youth group	
	Transportation for programme staffs	51,938
	Per diem for programme staffs	19,500
	Accommodation for programme staffs	13,400
	Conveyance & Communication Cost for MRDI Local Coordinator	9,000
	Honorarium for MRDI Local Coordinator	10,000
	Meeting Cost for RTI youth group formation	19,801
	Total	<u>123,639</u>

		For the period ended '31 Dec 2021
		BDT
15	Capacity building of youth	
	Honorarium for Facilitator	80,000
	Honorarium for Resource persons	85,500
	Transportation for resource persons and programme staffs	44,213
	Information kit	50,692
	Venue	64,515
	Food for participants	364,700
	Accommodation	198,099
	Incidental & subsistence allowance for participants	202,000
	T-shirt & Scrap for Participants	18,274
	Stationery and materials	5,732
	Service & support in Training venue	7,700
	Total	1,121,425
16	RTI campaigning	
	Meeting cost for changemakers with MRDI coordinator	39,071
	Honorarium for MRDI local coordinator	180,000
	RTI campaigning cost	852,421
	Total	1,071,492
17	Lesson learnt workshop	
	Honorarium for Expert	20,000
	Venue	28,750
	Information Kit	36,226
	Lunch and tea	112,355
	Travel for participants from outside Dhaka	45,000
	Daily subsistence allowance for for participants from outside Dhaka	150,000
	Banner	4,500
	Transportation for programme staffs	7,475
	Total	404,306
18	Develop RTI communication materials	
	Develop RTI communication materials	392,324
	Total	392,324
19	Programme Team	
	Team leader	611,483
	Programme Officer	436,935
	Finance personnel	404,106
	Total	1,452,524

		For the period ended '31 Dec 2021
		BDT
20	Office Setup and equipment	
	Others Office Equipment (Key board, HDMI Cable and Anti Virus)	4,830
	Bank Charge	5,520
	As per Income and Expenditure Statement	10,350
	Add. Transferred to Fixed Assets (Annexure A)	148,419
	Office Setup and equipment	158,769
	Less. Provision for Bank Charges	(3,785)
	As per Receipts and Payments Statement	154,984
20.01	Bank Charge	
	Opening balance	-
	Bank charge	1,735
	Provision for Bank Charges	3,785
	Bank Charges	5,520
21	Programme Operations and management	
	Office rent	288,144
	Communication expenses	36,000
	Local travel	36,000
	Stationery & supplies	24,000
	Utilities	60,000
	Audit Fee	100,000
	As per Income and Expenditure Statement	544,144
	Less: Provision made during the year	(100,000)
	As per Receipts and Payments Statement	444,144

Shani
 Sk. Shaniaz Ahmed
 Deputy Manager, Accounts

Mominul Islam
 Md. Mominul Islam
 Deputy Manager, Finance

Hasibur Rahman
 Hasibur Rahman
 Executive Director



SECOND PART

**FD-4 Certificate and
Report as per requirement of
NGO Affairs Bureau, GOB**

এফডি-৪ ফরম
সিএ ফার্ম কর্তৃক প্রদেয় প্রত্যয়নপত্র

Howladar Yunus & Co.
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আমি নিম্নস্বাক্ষরকারী এই মর্মে প্রত্যয়ন করছি যে, আমার হাওলাদার ইউনুস এন্ড কোঃ, সিএফার্ম কর্তৃক More Information More Accountability নিম্নবর্ণিত সংস্থার বর্ণিত প্রকল্পের ১৩ জানুয়ারি ২০২১ হতে ৩১ ডিসেম্বর ২০২১ মেয়াদের হিসাব নিরীক্ষা করা হয়েছে। নিরীক্ষাকালে যাবতীয় বহি, বিল-ভাউচার ও প্রয়োজনীয় প্রমাণক যাচাই করা হয়েছে। নিরীক্ষাকৃত হিসাব অনুসারে প্রাপ্ত তথ্যাদি নিম্নরূপঃ

- (১) এনজিও'র নাম : ম্যানেজমেন্ট অ্যান্ড রিসোর্সেস ডেভেলপমেন্ট ইনিশিয়েটিভ (এমআরডিআই)
- (২) নিবন্ধন নম্বর : নিবন্ধন নম্বর : ১৯৬২, তারিখ : ২১-০৯-২০০৪ইং
- (৩) ঠিকানা (টেলিফোন নম্বর, ওয়েবসাইট, ইমেইল এড্রেসসহ) : ঠিকানা : ৮/১৯, স্যার সৈয়দ রোড (৪র্থ তলা), ব্লক-এ, মোহাম্মদপুর, ঢাকা-১২০৭।
টেলিফোন নম্বর : +৮৮ ০২ ৪৮১১৭৪১২, +৮৮ ০২ ৪৮১২০৮৭৯
ওয়েবসাইট : www.mrdibd.org,
ইমেইল : info@mrdibd.org
- (৪) প্রকল্পের নাম ও মেয়াদকাল : More Information More Accountability
১৩ জানুয়ারি ২০২১ হতে ৩১ ডিসেম্বর ২০২১
- (৫) নিরীক্ষার বিবেচ্য সময়কাল : ১৩ জানুয়ারি ২০২১ হতে ৩১ ডিসেম্বর ২০২১
- (৬) বর্ষের প্রারম্ভিক জের : প্রযোজ্য নহে
- (৭) নিরীক্ষা বর্ষে গৃহীত বৈদেশিক অনুদান : টাকা ৫,৬৬১,৩৯৮
- (৮) নিরীক্ষা বর্ষে ব্যয়িত বৈদেশিক অনুদান : টাকা ৫,৬১৮,৪৫৭
- (৯) নিরীক্ষা বর্ষে শেষে অবশিষ্ট বৈদেশিক অনুদান : টাকা ৪২,৯৪১

এনজিও বিষয়ক ব্যুরোর প্রকল্পের অনুমোদিত বাজেট খাতভিত্তিক বিবরণী এফডি-৪/১ যথাযথভাবে পূরণকৃত।

ঘোষণা

আমি এই মর্মে ঘোষণা করছি যে, আমি সংশ্লিষ্ট সকল আইন-কানুন পড়েছি, অনুমোদিত খাতের আলোকে ব্যয় বিবরণী পরীক্ষান্তে উল্লিখিত সকল তথ্য সত্য ও সঠিক।

সিএ ফার্ম প্রধানের স্বাক্ষর ও সিল



নামঃ মুহাম্মদ ফারুক, এফসিএ
ম্যানেজিং পার্টনার, এনরোলমেন্ট নং ০৫২১
ঠিকানাঃ হাওলাদার ইউনুস এন্ড কোঃ, চার্টারড একাউন্টেন্টস
তারিখঃ ২৬ ফেব্রুয়ারি ২০২২

এফডি-৪(১) ফরম
সিএ ফার্ম কর্তৃক প্রদেয় প্রত্যয়নপত্র

১. প্রকল্পের নাম : More Information More Accountability
২. প্রকল্প অনুমোদনের স্মারক নং ও তারিখ : 03.07.2666.662.68.025.2020-343, Date:29-11-2020
03.07.2666.662.68.025.20-1124, Date:19-09-2021
৩. প্রকল্প বর্ষ: 13 January 2021 to 31 December 2021
৪. (ক) ছাড়কৃত অর্থের পরিমাণ ও তারিখ (বাংলাদেশী মুদ্রায় খরচ): ৬,২৯১,৫৩৩ টাকা, তারিখ: ২৯.১১.২০২০

(খ) গৃহীত অর্থের পরিমাণ ও তারিখ:

২৫.০১.২০২১	১,৮৮৭,৪৬০
২৮.০৪.২০২১	১,৮৮৮,৬০২
০৮.০৯.২০২১	১,২৪৬,২৫২
২৮.১০.২০২১	৬৩৯,০৮৪
মোট	৫,৬৬১,৩৯৮

ক্রঃ নং	খরচের খাতসমূহ (বিস্তারিত)	অনুমোদিত বাজেট অনুযায়ী অর্থের পরিমাণ	প্রকৃত ব্যয়	পার্থক্য	শতকরা হার (%)	পার্থকের কারণ
১	ডেভেলপ প্রোগ্রামিং ডিসক্রিজার টেমপ্লেট ফর মিনিস্ট্রিজ					
১.১	কনডাক্ট ওয়েব পোর্টাল এ্যাসেসমেন্ট					
১.১.১	প্রোগ্রামিং ডিসক্রিজার টেমপ্লেট ডেভেলপমেন্ট টিম					
১.১.১.১	অনারারিয়েম ফর টিম লিডার	২৬২,৫০০	২৬২,৫০০	-	১০০%	
১.১.১.২	অনারারিয়েম ফর এ্যাসেসিয়েন্টস	১১২,৫০০	১১২,৫০০	-	১০০%	
	গ্রাক মোট	৩৭৫,০০০	৩৭৫,০০০	-	১০০%	
১.১.২	কনটেন্ট শেয়ারিং মিটিং					
১.১.২.১	অনারারিয়েম ফর এক্সপার্টস	২৫,০০০	২৫,০০০	-	১০০%	
১.১.২.২	ফুড এন্ড রিফ্রেশমেন্ট					
১.১.২.৩	ইনফরমেশন কিট					
	গ্রাক মোট	২৫,০০০	২৫,০০০	-	১০০%	
১.২	ডেভেলপ ওয়েব-বেজড ডিসক্রিজার টেমপ্লেট					
১.২.১	শেয়ার এন্ড ফাইনালাইজ টেমপ্লেট					
১.২.১.১	অনারারিয়েম ফর এক্সপার্টস	৩৫,০০০	২৫,০০০	১০,০০০	৭১%	
১.২.১.২	ফুড এন্ড রিফ্রেশমেন্ট	৬,০০০	৬,৯৬৭	(৯৬৭)	১১৬%	প্রকৃত প্রয়োজন অনুযায়ী ব্যয় করা হয়েছে
১.২.১.৩	ইনফরমেশন কিট	২,২৫০	৫,১২৫	(২,৮৭৫)	২২৮%	প্রকৃত প্রয়োজন অনুযায়ী ব্যয় করা হয়েছে
	গ্রাক মোট	৪৩,২৫০	৩৭,০৯২	৬,১৫৮	৮৬%	
১.২.২	লঞ্চ টেমপ্লেট					
১.২.২.১	ডিজিটাল ব্যানার	৩,০০০	১,৮০০	১,২০০	৬০%	
১.২.২.২	ওয়ার্কশপ কিট (পেন, ফোন্টার, রাইটিং প্যাড ইত্যাদি)	৫০,০০০	৩০,৭১০	১৯,২৯০	৬১%	
১.২.২.৩	টাইম কন্সট ফর পাটিসিপেন্টস	২০০,০০০	১৭২,৫০০	২৭,৫০০	৮৬%	
১.২.২.৪	ফুড, রিফ্রেশমেন্ট ইনকুডিং মিডিয়া	৮০,০০০	৭৯,৯০০	১০০	১০০%	
১.২.২.৫	কো-অর্ডিনেশন এন্ড কমিউনিকেশন	৫,০০০	৫,৬৯৯	(৬৯৯)	১১৪%	প্রকৃত প্রয়োজন অনুযায়ী ব্যয় করা হয়েছে
১.২.২.৬	পাবলিকেশন অফ দি টেমপ্লেট	৯০,০০০	৩০,০০০	৬০,০০০	৩৩%	
১.২.২.৭	ডিসট্রিবিউশন অফ দি টেমপ্লেট	৭,৫০০	-	৭,৫০০	০%	
	গ্রাক মোট	৪৩৫,৫০০	৩২০,৬০৯	১১৪,৮৯১	৭৪%	
২	ডেভেলপ ইয়ং গ্রুপ অফ আরটিআই চেঞ্জ মেকারস					
২.১	ফর্ম আরটিআই ইয়ুথ গ্রুপ					
২.১.১	ট্রান্সপোর্টেশন ফর প্রোগ্রাম স্টাফস (গাড়িভাড়া, জ্বালানী, ফেরি, টোল, ড্রাইভার ভাতা)	৫১,৯৩৮	৫১,৯৩৮	-	১০০%	
২.১.২	পারডিয়াম ফর প্রোগ্রাম স্টাফস	১৯,৫০০	১৯,৫০০	-	১০০%	
২.১.৩	অ্যাকোমোডেশন ফর প্রোগ্রাম স্টাফস	১৩,৪০০	১৩,৪০০	-	১০০%	
২.১.৪	কনভেন্স এন্ড কমিউনিকেশন কন্সট ফর এমআরটিআই লোকাল কো-অর্ডিনেটর	৯,০০০	৯,০০০	-	১০০%	
২.১.৫	অনারারিয়েম ফর এমআরটিআই লোকাল কো-অর্ডিনেটর	১০,০০০	১০,০০০	-	১০০%	
২.১.৬	মিটিং কন্সট ফর আরটিআই ইয়ুথ গ্রুপ ফরমেশন	১৯,৮০১	১৯,৮০১	-	১০০%	
	গ্রাক মোট	১২৩,৬৩৯	১২৩,৬৩৯	-	১০০%	



ক্র: নং	খরচের খাতসমূহ (বিস্তারিত)	অনুমোদিত বাজেট অনুযায়ী অর্থের পরিমাণ	প্রকৃত ব্যয়	পার্থক্য	শতকরা হার (%)	পার্থ্যকের কারণ
২.২	ক্যাপাসিটি বিকিং অফ ইয়ুথ					
২.২.১	অনারারিয়েম ফর ফ্যাসিলিটিটর	৮০,০০০	৮০,০০০	-	১০০%	
২.২.২	অনারারিয়েম ফর রিসোর্স পারসন্স	৮৫,৫০০	৮৫,৫০০	-	১০০%	
২.২.৩	ট্রান্সপোর্টেশন ফর রিসোর্স পারসন্স এন্ড প্রোগ্রাম স্টাফস (গাড়িভাড়া, জ্বালানী, ড্রাইভার ভাতা, টোল)	৪৪,২১৩	৪৪,২১৩	-	১০০%	
২.২.৪	ইনফরমেশন কিট (ফোল্ডার, রাইটিং প্যাড, পেন এন্ড ইনফরমেশন মেটেরিয়াল)	৫০,৬৯২	৫০,৬৯২	-	১০০%	
২.২.৫	ডেন্যু (উইথ সাউন্ড সিস্টেম এন্ড আদার ফ্যাসিলিটিজ, হোপ ফাউন্ডেশন, সাভার)	৬৪,৫১৫	৬৪,৫১৫	-	১০০%	
২.২.৬	ফুড ফর পার্টিসিপেন্টস (ব্রেকফাস্ট, ২ টি-ম্যাকস, লাঞ্চ এন্ড ডিনার)	৩৬৪,৭০০	৩৬৪,৭০০	-	১০০%	
২.২.৭	অ্যাকোমোডেশন	১৯৮,০৯৯	১৯৮,০৯৯	-	১০০%	
২.২.৮	ইনসিডেন্টাল এন্ড সাবসিস্টেন্স এ্যালাউন্স ফর পার্টিসিপেন্টস	২০২,০০০	২০২,০০০	-	১০০%	
২.২.৯	টি শার্ট এন্ড স্কার্ফ ফর পার্টিসিপেন্টস	১৮,২৭৪	১৮,২৭৪	-	১০০%	
২.২.১০	স্টেশনারি এন্ড মেটেরিয়ালস	৫,৭৩২	৫,৭৩২	-	১০০%	
২.২.১১	ল্যাপটপ ফর পার্টিসিপেন্টস ফর গ্রুপ ওয়ার্ক					
২.২.১২	সার্ভিস এন্ড সাপোর্ট ইন ট্রেনিং ডেন্যু	৭,৭০০	৭,৭০০	-	১০০%	
	প্রাক মোট	১,১২১,৪২৫	১,১২১,৪২৫	-	১০০%	
২.৫	আরটিআই ক্যাম্পেইনিং					
২.৫.১	মিটিং কস্ট ফর চেঞ্জমেকারস উইথ এমআরডিআই কো-অর্ডিনেটর	৫৪,০০০	৩৯,০৭১	১৪,৯২৯	৭২%	
২.৫.২	অনারারিয়েম ফর এমআরডিআই লোকাল কো-অর্ডিনেটর	১৮০,০০০	১৮০,০০০	-	১০০%	
২.৫.৩	আরটিআই ক্যাম্পেইনিং কস্ট	৮৭৩,৩০০	৮৫২,৪২১	২০,৮৭৯	৯৮%	
	প্রাক মোট	১,১০৭,৩০০	১,০৭১,৪৯২	৩৫,৮০৮	৯৭%	
২.৬	সেন্স লার্নিং ওয়ার্কশপ					
২.৬.১	অনারারিয়েম ফর মডারেটর	১৫,০০০	-	১৫,০০০	০%	
২.৬.২	অনারারিয়েম ফর এক্সপার্ট ডিসকালন	২৫,০০০	২০,০০০	৫,০০০	৮০%	
২.৬.৩	ডেন্যু (ব্রাক সেন্টার ইন)	৫৫,০০০	২৮,৭৫০	২৬,২৫০	৫২%	
২.৬.৪	ইনফরমেশন কিট (ইনফুডিং মিডিয়া)	৪০,০০০	৩৬,২২৬	৩,৭৭৪	৯১%	
২.৬.৫	লাঞ্চ এন্ড টি (ইনফুডিং মিডিয়া)	১৪০,০০০	১১২,৩৫৫	২৭,৬৪৫	৮০%	
২.৬.৬	ট্রাভেল ফর পার্টিসিপেন্টস ফ্রম আউটসাইড ঢাকা	৪৯,৫০০	৪৫,০০০	৪,৫০০	৯১%	
২.৬.৭	ডেইলি সাবসিস্টেন্স এ্যালাউন্স ফর পার্টিসিপেন্টস ফ্রম আউটসাইড ঢাকা	১৬৫,০০০	১৫০,০০০	১৫,০০০	৯১%	
২.৬.৮	ব্যানার	৫,০০০	৪,৫০০	৫০০	৯০%	
২.৬.৯	ইনভাইটেশন কার্ড প্রিন্টিং এন্ড ডিসট্রিবিউশন	১০,০০০	-	১০,০০০	০%	
২.৬.১০	ট্রান্সপোর্টেশন ফর প্রোগ্রাম স্টাফস (গাড়িভাড়া, জ্বালানী, ড্রাইভার ভাতা)	৬,০০০	৭,৪৭৫	(১,৪৭৫)	১২৫%	প্রকৃত প্রয়োজন অনুযায়ী ব্যয় করা হয়েছে
	প্রাক মোট	৫১০,৫০০	৪০৪,৩০৬	১০৬,১৯৪	৭৯%	
২.৭	ডেভেলপ আরটিআই কমিউনিকেশন ম্যাটেরিয়াল					
২.৭.১	ডেভেলপ আরটিআই কমিউনিকেশন ম্যাটেরিয়াল	৪০০,০০০	৩৯২,৩২৪	৭,৬৭৬	৯৮%	
	প্রাক মোট	৪০০,০০০	৩৯২,৩২৪	৭,৬৭৬	৯৮%	
৩	প্রোগ্রাম টীম					
৩.১	টিম লিডার (এমআরডিআই ইডি, ৯.০৯% ওয়াকিং টাইম)	৬১১,৪৮৬	৬১১,৪৮৩	৩	১০০%	
৩.২	প্রোগ্রাম অফিসার (পূর্ণকালীন)	৪৩৬,৯৩৫	৪৩৬,৯৩৫	-	১০০%	
৩.৩	ফিন্যান্স পারসোনেল (পার্সিয়াল, ৪১.০১% অফ পজিশনস সেলারি)	৪০৪,১০৫	৪০৪,১০৬	(১)	১০০%	
	প্রাক মোট	১,৪৫২,৫২৬	১,৪৫২,৫২৪	২	১০০%	



ক্র: নং	খরচের খাতসমূহ (বিস্তারিত)	অনুমোদিত বাজেট অনুযায়ী অর্থের পরিমাণ	প্রকৃত ব্যয়	পার্থক্য	শতকরা হার (%)	পার্থকের কারণ
৪	শ্রেয়াম অপারেশনস এন্ড ম্যানেজমেন্ট					
৪.১	অফিস সেটআপ এন্ড ইকুইপমেন্ট	১৫৩,২৪৯	১৫৮,৭৬৯	(৫,৫২০)	১০৪%	
৪.২	অফিস রেন্ট (৮% অফ টোটাল)	২৮৮,১৪৪	২৮৮,১৪৪	-	১০০%	
৪.৩	কমিউনিকেশনস এক্সপেন্ডিচারেস (ফোন, ইন্টারনেট, পোস্টেজ)	৩৬,০০০	৩৬,০০০	-	১০০%	
৪.৪	লোকাল ট্রাভেল	৩৬,০০০	৩৬,০০০	-	১০০%	
৪.৫	স্টেশনারি এন্ড সাপ্লাইস	২৪,০০০	২৪,০০০	-	১০০%	
৪.৬	ইউটিলিটিস (গ্যাস, পানি, বিদ্যুৎ, অফিস রক্ষণাবেক্ষন, সহায়তা)	৬০,০০০	৬০,০০০	-	১০০%	
৪.৭	অডিট ফি	১০০,০০০	১০০,০০০	-	১০০%	
	গ্রাক মোট	৬৯৭,৩৯৩	৭০২,৯১৩	(৫,৫২০)	১০১%	
	টোটাল প্রোজেক্ট কস্ট	৬,২৯১,৫৩৩	৬,০২৬,৩২৪	২৬৫,২০৯	৯৬%	

পরিশিষ্ট এ/১ অনুযায়ী মোট ব্যয়	
বাস্য বর্তমান বছরের প্রতিশন	৬,০২৬,৩২৪
বাস্য রিজার্ভ ফান্ড-ব্যাংক সুদ	(১০৩,৭৮৫)
বাস্য এমআরডিআই এর অভ্যন্তরীণ তহবিল হতে ঋণ গ্রহণের মাধ্যমে খরচ	(৩০০,০০০)
নিরীক্ষা বর্ষে ব্যয়িত বৈদেশিক অনুদান	৫,৬১৮,৪৫৭

সিএ ফার্ম প্রধানের স্বাক্ষর ও সিল

Muhammed Farooq

নামঃ মুহাম্মদ ফারুক, এফসিএ
ম্যানেজিং পার্টনার, এনরোলমেন্ট নং ০৫২১
ঠিকানাঃ হাওলাদার ইউনুস এন্ড কোঃ, চাটারড একাউন্টেন্টস
তারিখঃ ২৬ ফেব্রুয়ারি ২০২২

Project Name: More Information More Accountability (MIMA)
Funded by: The Asia Foundation (TAF)
Implemented by: Management and Resources Development Initiative (MRDI)
For the period ended 31 December 2021

Notes to FD-4

A. Reconciliat of cash and cash equivalents as per Financial Statements and Receivable from donor

Particulars	Taka
Cash and Cash equivalents as per Financial Statements	42,941
Less: Provision of Expenses	(103,785)
Less: Loan from MRDI	(300,000)
Less: Reserve fund-Bank Interest	(4,082)
Receivable from donor	<u>(364,926)</u>



**Management and Resources Development Initiative (MRDI)
Compliance with Instructions of NGO Affairs Bureau**

Name of the Project : “More information More accountability (MIMA)”
Audit Period : 13 January 2021 to 31 December 2021
Project Approval No. and Date : 1st approval no. 03.07.2666.662.68.025.2020-343
Date: 29-11-2020
latest revised approval no. and Date : 1st revised approval no. 03.07.2666.662.68.025.20-1124
Date: 19-09-2021

Our observations in compliance with the conditions laid down in the Circular # 03.07.2666.657.43.253.17-619 dated: 31 January 2022 issued from the NGO Affairs Bureau, Prime Minister’s Office, and Government of the People’s Republic of Bangladesh is listed below:

Condition-1

CA firm should perform their role with utmost responsibility and independence in case of audit of NGOs. Report has to be issued using MS Excel/Access software.

Observations and Comments

We have conducted the audit in accordance with International Standards on Auditing (ISA) and performed our role with utmost responsibility and independence in case during our audit. Report has also been issued using MS Excel/Access software.

Condition-2

During the audit of the accounts of NGOs, the audit firm must provide their opinion on whether the project has been implemented in compliance with the Foreign Donations (Voluntary Activities) Regulation Act 2016, FD-6 related to the approval of the project and the terms & conditions of project approval after completion of the audit.

Observations and Comments

During our audit of the accounts, we have checked whether the NGO has implemented the project in the compliance of the requirements of the Foreign Donations (Voluntary Activities) Regulation Act, 2016, FD-6 related to the approval of the project and the terms & conditions of project approval and did not observe any non-compliance.

Condition-3

The CA firm, along with the audit report, must issue a certificate regarding receipts and expenditures of foreign Donation in form of FD-4 and Annexure A/1 prescribed by the Bureau. All information in FD-4 regarding foreign donation should be presented on cash basis not accrual basis. It means no foreign donation should be shown as negative balance or receivables. In FD-4, total variance between approved budget and actual expenditure should be shown in total Taka. Item-wise approved budget, actual expenditure, variance with percentage and reasons for



variance should be shown in Annexure A/1. Heads, sub-heads and budget against those mentioned in Annexure A/1 should be in line with approved project (Annexure-C).

Observations and Comments

The Form of FD-4 along with Annexure-A/1 has been issued in the prescribed format of the Bureau. All the information of Foreign donations in the FD-4 has been provided on cash basis (not accrual basis) and no receivables pertaining to foreign donations have been taken into account. Item wise approved budget as per FD-6, actual amount spent and variance with reasons thereof have been described in Annexure-A/1 of the FD-4.

Condition-4

Separate audit report should be prepared for each project and the reports should be based on project year (maximum 12 months). If there is any local income/donation in the project, it should be shown in separate column and there has to be comment on the source of those local income/donation in compliance with the guideline of Foreign Donations (Voluntary Activities) Regulation Act 2016. Incomplete comment will be considered as non-compliance.

Observations and Comments

The audit report has been prepared separately for the project “More information More accountability (MIMA)” Project for the period 13 January 2021 to 31 December 2021 with a separate approval of NGOAB vide- 03.07.2666.662.68.025.20-1124, dated- 19 September 2021 The project does not have any local income/donation.

Condition-5

In the audit report, the goals, objectives, and main activities of the project shall be mentioned briefly and the following information should be mentioned in the prescribed form:

1. Date of enlistment of CA firm for conducting of the Audit
2. Name of the project
3. Duration of the project
4. Memo No. & Date of approval of the project
5. Memo No. & Date of fund release
6. Amount of fund release (including installment)
7. Amount of foreign donation received
8. Whether any withdrawal was made from the mother account before the fund release clearance from Bureau;
Whether foreign donation has been received in the mother account.
9. Audit Year (Project year)
10. Project Area (District, Upazilla)
11. Number of beneficiaries



Observations and Comments

The brief description of the goals, objective and the main activities of the project are as follows:

A. Goal

Improve quality and easy availability of public services for people irrespective of their gender, socio-economic and ethnic identity.

B. Overall objectives:

The objectives of the project are:

- i. Facilitate ministries and divisions comply with the provisions and regulations of the RTI Act.
- ii. Create awareness on RTI and enhance the demand for information in the community.

C. Project Activities:

Activities for objective 1

1. Broad activity: Develop proactive disclosure template for ministries
 - 1.1. Sample assessment of web portal
 - 1.1.1 Content sharing meeting
 - 1.1.2 Conduct assessment
 - 1.2. Develop web-based disclosure template
 - 1.2.1 Draft the template
 - 1.2.2 Share and finalize template
 - 1.2.3 Launch template

Activities for objective 2

2. Broad activity: Develop young group of RTI change-makers
 - 2.1 Form RTI youth group
 - 2.2 Capacity building of youth
 - 2.4 RTI campaigning
 - 2.5 Lesson learnt workshop
 - 2.6 Develop RTI communication materials

Specific information pertaining to the project is given below:

SL #	Name of the Implementation Agency	Management and Resources Development Initiative (MRDI)
1.	Date of enlistment of CA firm for conducting of the Audit	Circular # 03.07.2666.657.43.253.17-619 Date: 31 January 2022 Serial No. 48
2.	Name of the project	"More information, More accountability (MIMA)".
3.	Duration of the project	13 January 2021 to 31 December 2021



SL #	Name of the Implementation Agency	Management and Resources Development Initiative (MRDI)																		
4.	Memo No. & Date of approval of the project	1 st approval no. 03.07.2666.662.68.025.2020-343 Date: 29-11-2020 Latest revised approval no.03.07.2666.662.68.025.20-1124 Date: 19-09-2021																		
5.	Memo No. & Date of fund release	Ref No: 03.07.2666.662.68.025.2020-343 Date: 29-11-2020 Taka 6,291,533.00																		
6.	Amount of fund release (including installment)	Total amount of fund/money release in 1 st year of the project by NGOAB and the fund were received from the donor by the project through following installments: <table border="1" data-bbox="711 712 1423 1016"> <thead> <tr> <th>Date</th> <th>Mode of Receipt</th> <th>Amount in Taka</th> </tr> </thead> <tbody> <tr> <td>25-01-2021</td> <td>Bank transfer</td> <td>1,887,460</td> </tr> <tr> <td>28-04-2021</td> <td>Bank transfer</td> <td>1,888,602</td> </tr> <tr> <td>08-09-2021</td> <td>Bank transfer</td> <td>1,246,252</td> </tr> <tr> <td>28-10-2021</td> <td>Bank transfer</td> <td>639,084</td> </tr> <tr> <td colspan="2">Fund Received during the audit period</td> <td>5,661,398</td> </tr> </tbody> </table>	Date	Mode of Receipt	Amount in Taka	25-01-2021	Bank transfer	1,887,460	28-04-2021	Bank transfer	1,888,602	08-09-2021	Bank transfer	1,246,252	28-10-2021	Bank transfer	639,084	Fund Received during the audit period		5,661,398
Date	Mode of Receipt	Amount in Taka																		
25-01-2021	Bank transfer	1,887,460																		
28-04-2021	Bank transfer	1,888,602																		
08-09-2021	Bank transfer	1,246,252																		
28-10-2021	Bank transfer	639,084																		
Fund Received during the audit period		5,661,398																		
7.	Amount of foreign donation received	Taka 5,661,398																		
8.	Whether any withdrawal was made from the mother account before the fund release clearance from Bureau	No fund was received before NGOAB approval.																		
	Whether local donation has been received in the mother account.	No local contribution/ donation has been received in mother account.																		
9.	Audit Year (Project year)	13 January 2021 to 31 December 2021																		
10.	Project Area (District, Upazilla)	Dhaka, Dhaka City corporation																		
11.	Number of beneficiaries	268																		



Condition-6

Balance Sheet, Income & Expenditure Account, and Receipts & Payments Account should be the part of the audit report and these statements should be signed by the authorized person of the NGO and the Name of the authorized person needs to be mentioned. If in any case the presentation of the Balance Sheet is not required, then an explanation should be included. The auditor should confirm whether the Receipts and Payments Account was prepared based on the ledger items maintained by NGO. In the items where the accumulated amount has been shown, (such as contingency and others), a detailed breakdown should be shown in notes.

Observations and Comments

Balance Sheet, Income & Expenditure Account, and Receipts & Payments Account are part of the audit report and these statements are signed by the authorized person of the NGO and the Name of the authorized person are mentioned. The Receipts & Payments Statement has been prepared in accordance with the ledgers maintained by the NGO. In the notes to the financial statements, breakups for each accumulated amount are provided for the items of the balance sheet, income & Expenditure statements, and receipt payment statements.

Condition-7

Every page of the NGO's audit report should contain page number. Initial of the authorized person of CA firm along with common seal should be provided in every page of the audit report. However, at the beginning of the report auditor's certificate, Balance Sheet, accounts statements, FD-4 certificate, and report as per TOR should contain the full signature of the auditor. At the below of the signature of the auditor, full name, designation and Enrollment Number should be mentioned. NGO's audit reports should have the following sequence:

First part

- Auditor's certificate including scope, opinion, etc.
- Balance Sheet
- Income & Expenditure Accounts/ Statements
- Receipts & Payments Accounts/Statements
- Notes to Financial Statement
- Schedule/Appendix/ Other Statement

Second part

- FD-4 certificate
- Annexure-A/1
- Notes of FD-4 (if any)
- Report should be prepared in line with TOR of NGOAB (sequence of conditions of the TOR should be followed as it is).



Observations and Comments

Page number has been inserted on every page of the report. Each page of the report is also initialed by us with common seal. Auditor's full signature has been given in Auditor's Report, Balance Sheet, Income and Expenditure Statement, Receipts and Payments Statement, FD-4 and the report prepared as per ToR. At the below of the signature of the auditor, full name, designation and Enrollment Number is also mentioned. Audit Report has been prepared serially as follows:

First Part

- Auditor's certificate including scope, opinion, etc.
- Balance Sheet
- Income and Expenditure Statement
- Receipts and Payments Statement
- Notes to Financial Statement
- Schedule/Appendix/Other Statement

Second Part

- FD-4 certificate
- Annexure-A/1
- Notes of FD-4
- Report based on TOR of NGOAB (conditions of TOR exactly followed).

Condition-8

In the case of multiple years of project audits, the audit report should contain whether it was audited in the earlier year, if yes, whether the report was submitted to the NGOAB. In the case of the continuous project i.e. the project continued in the same name/same type in the earlier year, whether it was audited in the earlier year, if yes, whether the report was submitted to the NGOAB.

Observations and Comments

This is the 1st year audit of this project ("More Information More Accountability (MIMA)").

Condition-9

After completion of the audit, one copy (Original Copy) of the audit report in a sealed envelope should be sent directly to the Director General (Grade-1), NGO Affairs Bureau, Dhaka.

Observations and Comments

After completion of the audit, one copy (original copy) of the audit report in a sealed envelope will be sent directly to the Director General (Grade-1) of the NGO Affairs Bureau, Dhaka.

Condition-10

The number and date of the first registration of the NGO with NGOAB should be mentioned along with the latest date of renewal of registration.



Observations and Comments

The NGO's first registration No. 1962, dated 21 September 2004, under the Foreign Donation (Voluntary Activities) Regulation Act, 2016 renewed on 24 July 2019 for 10 years which will expire on 20 September 2029.

Condition-11

As per Section-9 of the Foreign Donations (Voluntary Activities) Regulation Act 2016, all foreign donations of an NGO shall be received by a single bank account. It should be reported whether the NGO has received all the foreign donations in a single Bank Account as per the said rule. The name of the Bank, Account Number, and Amount should be mentioned if the foreign donation has been received through more than one Bank Account non-complying with this rule.

Observations and Comments

We confirm that under Section- 9 of the Foreign Donations (Voluntary Activities) Regulation Act 2016, the organization received all the foreign donations through Southeast Bank Limited, Dhanmondi Branch, Navana Newbury place first floor, 4/1/A Mirpur Road, Shanbaug, Dhaka, Bangladesh Account No-001211100006616 (Mother account).

Condition-12

The bank account number approved by the NGO Affairs Bureau for receipt of foreign donation (mother account) including the name of the Bank and its Branch, amount of donation received during the concerned project year along with date and name of the donor should be mentioned. The date of foreign donation transferred from the mother account to the project account should be mentioned. Bank reconciliation between mother account and Project account should be checked and to be mentioned whether it is correct.

Information of Mother Account			Information of Project Account			Donor Name	Remarks
Bank Name & Address	Amount of fund receipt	Date of Receipt	Bank Name & Address	Amount of fund receipt	Date of Receipt		

Observations and Comments

The organization has received foreign donations of an amount of Taka 5,661,398 through the mother account with Southeast Bank Limited, Dhanmondi Branch, Account No-001211100006616 (Mother account). The name of the donor, date, and amount received are given below:



Information of Mother Account			Information of Project Account			Donor Name	Remarks
Bank Name & Address	Amount of fund receipt	Date of Receipt	Bank Name & Address	Amount of fund receipt	Date of Receipt		
Southeast Bank Ltd., Dhanmondi Branch	1,887,460	21-01-2021	Prime	1,887,460	25-01-2021	The Asia Foundation	
	1,888,602	21-04-2021	Bank Ltd.,	1,888,602	28-04-2021		
	1,246,252	31-08-2021	Asad Gate	1,246,252	08-09-2021		
	639,084	27-10-2021	Branch	639,084	28-10-2021		
Total	5,661,398		Total	5,661,398			

Bank reconciliation between mother account and Project account has been checked and certified as correct.

Condition-13

Donations received in kind should be accounted for after proper valuation and should be shown with the donation received in Form FD-4. Its utilization and the unutilized balance should be shown as per Form FD-5.

Observations and Comments

During the year under audit, the NGO did not receive any donations in Kind/ Commodities, according to the information/documents provided to us.

Condition-14

The bank interest (exchange gain) on foreign donations should be shown in the accounts separately and it should be mentioned whether permission has been obtained from the NGO Affairs Bureau for use of it. The said bank interest cannot be refunded to the donor. If necessary, it should be spent by the NGO on another project.

Observations and Comments

During the project period (13 January 2021 to 31 December 2021) Bank Interest of Taka 4,082 was earned and shown in the accounts separately and the amount was not spent. It is to be mentioned, no bank interest was refunded to the donor.

Condition-15

It should be reported whether the accounts of NGO are maintained under double entry system of book-keeping and cash book, bank book, ledger book, stock register, fixed asset register and other registers are maintained properly in line with Section-12 of Foreign Donations (Voluntary Activities) Regulation Act 2016.



Observations and Comments

As per section 12 of The Foreign Donations (Voluntary Activities) Regulation Act 2016, the organization has maintained its accounts according to the double-entry system and books of accounts like Cash Book or Bank Book, Ledger, Stock register, Assets Register and others are maintained properly. The organization kept its financial records of the project in Tally Software.

Conditon-16

It should be reported whether separate Revolving Loan Fund (RLF) for each donor (including earlier Programs) is maintained and whether RLF is audited by independent auditors each year. If RLF from Foreign Donation is not recorded separately and the loan disbursed from the audited Program, then it should be ensured that the service charge is recorded as receipts.

Observations and Comments

The NGO does not have any Revolving Loan Fund (RLF).

Condition-17

It should be mentioned whether the NGO has obtained a license from Micro Credit Regulatory Authority (MRA) for implementing micro credit activities.

Observations and Comments

The NGO was not listed with Microcredit Regulatory Authority.

Condition-18

If any expenditure is made in foreign currency out of the receipt of donation, a detailed description should be given in the report.

Observations and Comments

The organization has not incurred any expenditure in foreign currency during the period under audit.

Condition-19

It should be mentioned whether any amount of certain head of account spent beyond budget and adjusted with other head of accounts or any unapproved amount of expenditures amount has been adjusted with the regular head of expenditures. If yes, whether approval was obtained from NGOAB in support of the excess expenditures.

Observations and Comments

On the basis of the information available to us, and the results of our review of the books of accounts which was conducted on a sample basis, during the period under audit, the project expenditures have not been adjusted to avoid budget overrun in one-line item with the surplus budget in another line item.

Condition-20

Whether any amount of the salaries and allowances of the officer/ staff and other expenses above Taka 10,000 were paid through the bank account.

Observations and Comments

During the audit period, we observed that the salary and benefits of the staff and other expenses in all cases were excess of Tk. 10,000 are paid in account payee cheque or Bank transfer.

Condition-21

If the project is implemented through the taking of loan, then the reason for taking the loan with the source of loan and the information regarding prior approval of NGOAB and approval of Executive Committee of the NGO should be furnished.

Observations and Comments

The project has taken a loan during the year of Taka 375,000 from the MRDI Core Account but no prior approval of NGOAB and approval of the executive committee of the NGO were taken at the time of taking the loan. However, subsequently, a letter was submitted to NGOAB for informing about the loan received. Moreover, Taka 75,000 has been repaid during the audit period leaving a loan balance of Taka 300,000.

Condition-22

Detailed information along with the approval of the Executive Committee of the NGO should be furnished if the members of the general body or executive committee receive salary or honorarium. Moreover, detailed information of salary/remuneration should be given if the Chief Executive of the Program received any full/part salary/ honorarium from the audited Program and other Programs.

Observations and Comments

No member of the Board of Directors of the NGO has received any pay and allowances or honorarium from the project fund except for Executive Director. Executive Director has received a total amount of Taka 6,960,821 from the project of which Taka 611,483 is received as salary from this project and Taka 6,349,338 as salary from other projects of MRDI during the period under Audit.

Condition-23

It should be mentioned whether the internal control system of the organization is satisfactory or not.

Observations and Comments

Based on our assessment and review of the internal control system of the NGO, it appears to be at a satisfactory level.



Condition-24

Whether any money is refunded to the donor, if refunded, whether approval is taken from NGOAB, details are to be given.

Observations and Comments

No amount has been refunded to the Donor Agency from this project during the year under our audit.

Condition-25

Comment has to be given whether VAT and IT were properly deducted from the bill/vouchers according to the government laws and regulations and deposited to Government Treasury and whether revenue stamps were affixed on bill/vouchers in respect of the transactions of the project by the organization. The amount of deducted and arrear of VAT and IT against the project expenditure should be mentioned as per the following format:

Sl. No.	Detail of expenditure with subhead as per Annexure A/1	Amount of expenditure	Deductible Amount		Deducted amount		Deposited to Government Treasury		Arrear amount		Treasury/ Mushak Challan no. date, Bank name & Branch
			4	5	6	7	8	9	10	11	
1	2	3	VAT	AIT	VAT	AIT	VAT	AIT	VAT	AIT	12

Observations and Comments

Based on the results of our audit of transactions, carried out on a sample basis, in our opinion, Income Tax and VAT have been deducted at source from payments against bills/vouchers and have been duly deposited to the Govt. Treasury. Revenue stamps have also been affixed in applicable cases. During the year, the NGO deducted and deposited Taka 161,145 as IT and Taka 80,395 as VAT to the Government Treasury. Details for the VAT and TAX are referred to in Annexure-B.

Condition-26

It should be reported whether the NGO, as a legal entity, submits income tax return to NBR every year as per Income Tax Ordinance 1984. If any foreign employee is working in the NGO, it should also be mentioned whether the foreign employee pays tax on a regular basis and his last income year's tax assessment has been completed. Due to the significance of VAT and Income tax, the concerned Firm and NGO have to disclose the complete information.



Observations and Comments

Management and Resources Development Initiative (MRDI) has obtained Tax Identification Number (TIN) 5735-7494-4393. Management and Resources Development Initiative (MRDI) as a legal entity submits Income Tax Return as per Income Tax Ordinance 1984 for each year. The organization has also submitted Income Tax Return for the assessment year 2021 - 2022 to the National Board of Revenue in accordance with the Income Tax Ordinance, 1984. No foreign employee is working in the NGO under this project.

Condition-27

The audit report should state whether any Income Generating Activities (IGA) is included with the concerned project. If so, mention whether taxes are paid properly on income from such IGA with the name of the source or whether the organization has collected any Income Tax Exemption Certificate from the NBR.

Observations and Comments

The project does not have any income Generating Activities (IGA).

Condition-28

It should be reported whether any officer/employee/member of the Executive Committee or the General Committee went on foreign travel by availing, air ticket/any other facility by utilizing the funds received from foreign sources. If so, the details of such travel and whether permission from NGO Affairs Bureau was taken in respect of the travel should be given.

Observations and Comments

During the period under audit, no officer/employee/member of the Executive Committee or General Committee of the Management and Resources Development Initiative (MRDI) had traveled abroad by using the foreign donation received for the project.

Condition-29

The audit report should contain a description of Fixed Assets (along with value) owned by the NGO and it should be mentioned whether relevant fixed assets/ deed/ office rent agreement/ donated land/ vehicle and other assets are reported in the name of the NGO.

Observations and Comments

The list of fixed assets purchased under the project for the year ended 31 December 2021 is given in Annexure-C. Moreover, the total fixed assets schedule of the NGO is provided in Annexure-C/1. It is to be noted that the assets require registration in the name of the NGO is done properly.



Condition-30

Whether immovable/moveable assets purchased under this project have been sold-out/transferred? If so, whether approval is taken from NGOAB to be reported.

Observations and Comments

No fixed assets/moveable properties were sold/ transferred during the audit period, which was purchased under this project.

Condition-31

The CA firm should issue a management letter mentioning the irregularities/ ineligible cost/unauthorized expenditure/unapproved budgeted expenditure to the management of the organization after completion of the audit. A copy of the management letter should be submitted to Deputy Director (Inspection & Audit). It should be mentioned if such report is not required.

Observations and Comments

We have issued a management letter to the management of the organization and a copy of the Management letter will be sent to the Deputy Director (Inspection & Audit) of NGOAB with the Auditor's report.

Condition-32

A CA Firm cannot consecutively audit the same project of the NGO for more than five (5) years. For this reason, the CA Firm should certify that they did not audit the audited project of the NGO consecutively for more than five (5) years.

Observations and Comments

We conducted the audit of the "More Information More Accountability (MIMA)" project for the first time i.e. this is our first year as auditor of the project.

Condition-33

A list of the members of the organization's Executive Committee/Governing Body/Management Committee is to be enclosed in the audit report.

Observations and Comments

Details of the members of the Executive committee have been shown in the following table:

Sl. No.	Name of the Member	Designation
1.	Farid Hossain	Chairman
2.	Hasibur Rahman	Executive Director
3.	Rokia Afzal Rahman	Director
4.	Md. Nazrul Islam	Director



Sl. No.	Name of the Member	Designation
5.	M. Emamul Haque	Director
6.	Syed Ishtiaque Reza	Director
7.	Sakiul Millat Morshed	Director
8.	Kajal Kanti Sengupta	Director
9.	Dr. Azizunahar Islam	Director

Condition-34

It should be mentioned whether all the expenditures relevant to the audit of the project are bore from the project/organization.

Observations and Comments

All the expenditure of the audit of the project has been borne from this project.

Condition-35

The audit report should contain the memorandum number with the date of the firm's enlistment and renewal.

Observations and Comments

Howladar Yunus & Co., Chartered Accountants is enlisted with NGO Affairs Bureau by Enlistment/Renewal Memo No: # 03.07.2666.657.43.253.17-619, (Sl. No. 48) dated: January 31, 2022 (Sl. No. 48).

Condition-36

The auditor should include opinions on whether the entity's all financial transactions are free from money laundering and terrorist financing activities.

Observations and Comments

Based on our verification on a sample basis, we did not find any indication that the NGO is involved in money laundering and terrorist financing activities.

Condition-37

Detail opinion along with evidence should be given on whether the conditions of approval of the project have been dully followed and the local administration has been involved in the implementation of the project.



Observations and comments

MRDI complied with all the conditions of project approval and involved the local government in the implemented project. Details are as follows:

SL No.	Conditions	Status
1.	The NGO has to inform the concerned District Commissioner about the implementation of the project. For this purpose, a copy of FD-6 has to be submitted to District Commissioner.	Complied
2.	The NGO has to submit an annual progress report to NGO Affairs Bureau, related District Office.	Complied
3.	The project audit report has to be submitted to the NGO Affairs Bureau and Statistics Department of Bangladesh Bank within 2 (two) months after the project's year-end.	Complied
4.	The NGO has to submit an annual progress report in the 8 (eight) tables mentioned in Paragraph 11 (from 'ka' to 'cha') of Paripatra within 3 (three) months after the project's year-end.	Complied
5.	NGO has to avoid duality in project implementation. NGO cannot choose beneficiary person/family of other organization/ government conducted project as the beneficiary of this project.	Complied
6.	Income Tax/VAT has to be deducted as per the National Board of Revenue Circular.	Complied
7.	The NGO has to relate NGO Affairs Bureau or local government for arranging Meetings, Seminar and Workshop for the project activities.	Complied
8.	The NGO has to submit Certification from Deputy Commissioner, Dhaka	Complied
9.	If any correction or change is suggested by the related ministry about any component of the project, then it must be corrected accordingly.	N/A
10.	Copy of FD-6 has to be submitted to Deputy Commissioner, Dhaka	Complied
11.	Rigid action will be taken if the NGO or any project employee/officer is involved in any kind of anti-government activity.	N/A

Condition-38

It should be mentioned whether the audit has been completed within the deadline, if not, logical reason for the delay to be mentioned.

Observations and comments

As per the condition of project approval of NGOAB, the audit has been completed within 2 months from the period end.



Condition-39

DVC (Document Verification Code) need to be disclosed in the audit report.

Observations and comments

DVC (Document Verification Code) number for this project is 2202260521AS914668 dated 26 February 2022.



Muhammad Farooq FCA
Managing Partner, Enrolment No. 0521
Howladar Yunus & Co.
Chartered Accountants
Dated: 26 February 2022

NGO Affairs Bureau Enlistment/Renewal Memo No: # 03.07.2666.657.43.253.17-619, (Sl. No. 48)

Project Name: More Information More Accountability (MIMA)
 Implemented by: Management and Resources Development Initiative (MRDI)
 In partnership with The Asia Foundation (TAF)
 Statement of Tax & VAT deposited for the year ended December 31, 2021

Amount in BDT

Sl. No.	Head of expenditures	Actual expenses	Deductible amount		Deducted amount		Deposited amount		Outstanding		VAT		TAX	
			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date
1	Develop proactive disclosure template for ministries													
1.1	Conduct Web portal assessment													
1.1.1	Proactive disclosure template development team													
1.1.1.1	Honorarium for Team Leader	262,500		26,250		26,250		26,250					T-15, T-32	09.05.2021, 19.10.2021
1.1.1.2	Honorarium for Associates	112,500		11,250		11,250		11,250					T-15, T-32	09.05.2021, 19.10.2021
	Sub-total	375,000		37,500		37,500		37,500						
1.1.2	Content sharing meeting													
1.1.2.1	Honorarium for experts	25,000		2,750		2,750		2,750					T-15	09.05.2021
1.1.2.2	Food & refreshment													
1.1.2.3	Information kit													
	Sub-total	25,000		2,750		2,750		2,750						
1.2	Develop web-based disclosure template													
1.2.1	Share and finalize template													
1.2.1.1	Honorarium for experts	25,000		3,750		3,750		3,750					T-14	02.11.2021
1.2.1.2	Food & refreshment	6,967												
1.2.1.3	Information kit	5,125	5	190	5	190	5	190			T-09	02.11.2021	T-14	02.11.2021
	Sub-total	37,092	5	3,940	5	3,940	5	3,940						
1.2.2	Launch template													
1.2.2.1	Digital Banner	1,800	126	50	126	50	126	50			T-10	30.12.2021	T-09	30.12.2021
1.2.2.2	Workshop Kit	30,710	1,577	724	1,577	724	1,577	724			T-10	30.12.2021	T-09	30.12.2021
1.2.2.3	Time cost for Participants	172,500		8,750		8,750		8,750					T-09	30.12.2021
1.2.2.4	Food, Refreshment including media	79,900		3,465		3,465		3,465					T-09	30.12.2021
1.2.2.5	Coordination and Communication	5,699	525	105	525	105	525	105			T-10	30.12.2021	T-09	30.12.2021
1.2.2.6	Publication of the template	30,000	3,750	1,250	3,750	1,250	3,750	1,250			T-10	30.12.2021	T-09	30.12.2021
1.2.2.7	Distribution of the template													
	Sub-total	320,609	5,978	14,344	5,978	14,344	5,978	14,344						
2	Develop young group of RTI change-makers													
2.1	Form RTI youth group													
2.1.1	Transportation for programme staffs	51,938	2,880	576	2,880	576	2,880	576			T-12, T-01	17.02.2021, 24.03.2021	T-13, T-02	17.02.2021, 24.03.2021
2.1.2	Per diem for programme staffs	19,500												
2.1.3	Accommodation for programme staffs	13,400		727		727		727					T-13, T-02	17.02.2021, 24.03.2021
2.1.4	Conveyance & Communication Cost for MRDI Local Coordinator	9,000												
2.1.5	Honorarium for MRDI Local Coordinator	10,000		1,250		1,250		1,250					T-13	17.02.2021
2.1.6	Meeting Cost for RTI youth group formation	19,801	149	749	149	749	149	749			T-12, T-01	17.02.2021, 24.03.2021	T-13, T-02	17.02.2021, 24.03.2021
	Sub-total	123,639	3,029	3,302	3,029	3,302	3,029	3,302						



Project Name: More Information More Accountability (MIMA)
 Implemented by: Management and Resources Development Initiative (MRDI)
 In partnership with The Asia Foundation (TAF)
 Statement of Tax & VAT deposited for the year ended December 31, 2021

Sl. No.	Head of expenditures	Actual expenses	Deductible amount		Deducted amount		Deposited amount		Outstanding		VAT		TAX	
			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date
			Amount in BDT											
2.2	Capacity building of youth													
2.2.1	Honorarium for Facilitator	80,000		8,000	-	8,000	-	8,000						T-08 31.03.2021
2.2.2	Honorarium for Resource persons	85,500		10,200	-	10,200	-	10,200						T-08 31.03.2021
2.2.3	Transportation for resource persons and programme staffs	44,213	4,935	987	4,935	987	4,935	987			T-07, T-33 31.03.2021, 19.10.2021	T-08, T-32	31.03.2021, 19.10.2021	
2.2.4	Information kit	50,692	2,474	1,025	2,474	1,025	2,474	1,025			T-07 31.03.2021	T-08	31.03.2021	
2.2.5	Venue	64,515		2,805	-	2,805	-	2,805						T-08 31.03.2021
2.2.6	Food for participants	364,700		15,857	-	15,857	-	15,857						T-08 31.03.2021
2.2.7	Accommodation	198,099		8,613	-	8,613	-	8,613						T-08 31.03.2021
2.2.8	Incidental & subsistence allowance for participants	202,000			-		-							
2.2.9	T-shirt & Scrap for Participants	18,274	1,167	467	1,167	467	1,167	467			T-07 31.03.2021	T-08	31.03.2021	
2.2.10	Stationery and materials	5,732	45	159	45	159	45	159			T-07 31.03.2021	T-08	31.03.2021	
2.2.11	Laptop for participants for group work													
2.2.12	Service & support in Training venue	7,700												
	Sub-total	1,121,425	8,621	48,113	8,621	48,113	8,621	48,113						
2.5	RTI campaigning													
2.5.1	Meeting cost for changemakers with MRDI coordinator	39,071	648	372	648	372	648	372			T-04, T-07, T-27 01.06.2021, 15.11.2021, 19.12.2021	T-03, T-08, T-30	01.06.2021, 15.11.2021, 19.12.2021	
2.5.2	Honorarium for MRDI local coordinator	180,000		18,000	-	18,000	-	18,000						T-04, T-63, T-05, T-02, T-08 01.06.2021, 27.06.2021, 19.08.2021, 30.09.2021, 15.11.2021
2.5.3	RTI campaigning cost	852,421	31,272	16,540	31,272	16,540	31,272	16,540			T-04, T-01, T-33, T-07, T-27 01.06.2021, 30.09.2021, 19.10.2021, 15.11.2021, 19.12.2021	T-03, T-02, T-32, T-08, T-30	01.06.2021, 30.09.2021, 19.10.2021, 15.11.2021, 19.12.2021	
	Sub-total	1,071,492	31,920	34,912	31,920	34,912	31,920	34,912						
2.6	Lesson learnt workshop													
2.6.1	Honorarium for moderator	-	-	-	-	-	-	-						
2.6.2	Honorarium for Expert discussion	20,000		2,000	-	2,000	-	2,000						T-09 30.12.2021
2.6.3	Venue	28,750		375	-	375	-	375						T-09 30.12.2021
2.6.4	Information Kit	36,226	2,172	868	2,172	868	2,172	868			T-10 30.12.2021	T-09	30.12.2021	
2.6.5	Lunch and tea	112,355		1,466	-	1,466	-	1,466						T-09 30.12.2021
2.6.6	Travel for participants from outside Dhaka	45,000												
2.6.7	Daily subsistence allowance for participants from outside Dhaka	150,000												
2.6.8	Banner	4,500	314	126	314	126	314	126			T-10 30.12.2021	T-09	30.12.2021	
2.6.9	Invitation card printing and distribution													
2.6.10	Transportation for programme staffs	7,475	975	195	975	195	975	195			T-10 30.12.2021	T-09	30.12.2021	
	Sub-total	404,306	3,461	5,030	3,461	5,030	3,461	5,030						

Project Name: More Information More Accountability (MIMA)
 Implemented by: Management and Resources Development Initiative (MRDI)
 In partnership with The Asia Foundation (TAF)
 Statement of Tax & VAT deposited for the year ended December 31, 2021

Amount in BDT

Sl. No.	Head of expenditures	Actual expenses	Deductible amount		Deducted amount		Deposited amount		Outstanding		VAT		TAX	
			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date
2.7	Develop RTI communication materials													
2.7.1	Develop RTI communication materials	392,324	27,381	8,208	27,381	8,208	27,381	8,208	-	-	T-03, T-04, T-64, T-08, T-33	01.06.2021, 16.06.2021, 27.06.2021, 09.09.2021, 19.10.2021	T-04, T-03, T-63, T-07, T-32	01.06.2021, 16.06.2021, 27.06.2021, 09.09.2021, 19.10.2021
	Sub-total	392,324	27,381	8,208	27,381	8,208	27,381	8,208	-	-				
3	Programme Team													
3.1	Team leader	611,483	-	-	-	-	-	-	-	-				
3.2	Programme Officer	436,935	-	-	-	-	-	-	-	-				
3.3	Finance personnel	404,106	-	-	-	-	-	-	-	-				
	Sub-total	1,452,524	-	-	-	-	-	-	-	-				
	Total	5,323,411	80,395	158,099	80,395	158,099	80,395	158,099	-	-				
4	Programme Operations and management													
4.1	Office Setup and equipment	153,249	-	3,046	-	3,046	-	3,046	-	-			T-02, T-08, T-15,	24.03.2021, 31.03.2021, 09.05.2021
4.2	Office rent	288,144	-	-	-	-	-	-	-	-				
4.3	Communication expenses (phone, internet, postage)	36,000	-	-	-	-	-	-	-	-				
4.4	Local travel	36,000	-	-	-	-	-	-	-	-				
4.5	Stationery & supplies	24,000	-	-	-	-	-	-	-	-				
4.6	Utilities (Gas, water, electricity, office maintenance & assistance)	60,000	-	-	-	-	-	-	-	-				
4.7	Audit Fee	100,000	-	-	-	-	-	-	-	-				
	Sub-total of Programme Operations and management	697,393	-	3,046	-	3,046	-	3,046	-	-				
	Grand Total	6,020,804	80,395	161,145	80,395	161,145	80,395	161,145	-	-				



Project Name: More Information More Accountability (MIMA)
 Implemented by: Management and Resources Development Initiative (MRDI)
 Schedule of Fixed Assets
 As at 31 December 2021

Amount in Taka

Sl. No.	Particulars	Cost			Closing Balance
		Opening Balance	During the year		
			Addition	Adjustment	
1	Desktop				
	Desktop	-	68,748	-	68,748
	Sub-total	-	68,748	-	68,748
2	Laptop				-
	Laptop	-	48,960	-	48,960
	Sub-total	-	48,960	-	48,960
3	Printer				-
	Printer	-	15,810	-	15,810
	Sub-total	-	15,810	-	15,810
4	Office Setup (Furniture & equipment)				
	Fix Chair	-	14,901	-	14,901
	Sub-total	-	14,901	-	14,901
	Total	-	148,419	-	148,419



Management and Resources Development Initiative (MRDI)
Schedule of property, plant and equipment
As at 30 June 2021

Sl. No.	Particulars	Cost				Rate (%)	Depreciation				Written down value
		Opening balance	During the year		Closing balance		Opening balance	During the year		Closing balance	
			Addition	Adjustment /disposal				Charged	Adjustment/ disposal		
			BDT	BDT				BDT	BDT		
1.0	Land	50,000	-	-	50,000	-	-	-	-	50,000	
	Sub-total (A)	50,000	-	-	50,000	-	-	-	-	50,000	
2.0	Furniture and fixture:										
2.1	Table	222,567	-	37,400	185,167	20%	173,381	15,539	37,400	151,520	33,647
2.2	Chair, sofa etc.	170,948	-	9,792	161,156	20%	164,143	2,268	9,792	156,619	4,537
2.3	Shelf, paper stand, notice board etc.	300,897	-	-	300,897	20%	266,258	9,061	-	275,319	25,578
2.4	Interior decoration	269,951	-	-	269,951	20%	240,847	7,276	-	248,123	21,828
	Sub-total (B)	964,363	-	47,192	917,171		844,629	34,144	47,192	831,581	85,590
3.0	Office equipment:										
3.01	Photocopier	195,000	-	-	195,000	30%	195,000	-	-	194,999	1
3.02	Monitoring set up	420,684	-	-	420,684	30%	390,329	20,113	-	410,442	10,242
3.03	Fax machine, scanner, TV, recorder etc.	55,230	-	-	55,230	30%	55,228	-	-	55,228	2
3.04	Power generator (Honda)	102,250	-	-	102,250	30%	102,249	-	-	102,249	1
3.05	Electric fans	52,484	-	4,650	47,834	30%	50,587	813	4,650	46,750	1,084
3.06	Air cooler	778,528	-	-	778,528	30%	778,528	-	1	778,527	1
3.07	Telephone and internet connectivity	167,911	-	40,668	127,243	30%	153,625	11,136	40,668	124,093	3,150
3.08	Camera	180,814	-	-	180,814	30%	174,320	4,159	-	178,479	2,335
3.09	Mobile and telephone set	536,592	-	153,718	382,874	30%	413,126	49,830	147,069	315,887	66,987
3.10	Access & Attendance Control Device	55,000	-	-	55,000	30%	16,500	16,500	-	33,000	22,000
	Sub-total (C)	2,544,493	-	199,036	2,345,457		2,329,492	102,551	192,389	2,239,654	105,803
4.0	Computer, printer and multimedia										
4.1	Tower server	299,360	-	-	299,360	33%	297,557	1,802	-	299,359	1
4.2	Desktop computer	806,129	-	37,015	769,114	33%	646,765	107,723	37,015	717,473	51,641
4.3	Laptop computer	747,320	-	56,350	690,970	33%	746,858	461	56,350	690,969	1
4.4	Laser printer	175,221	-	10,741	164,480	33%	162,369	12,474	10,741	164,102	378
4.5	UPS, IPS and stabilizer	276,477	-	41,592	234,885	33%	216,742	22,601	27,748	211,595	23,290
4.6	Multimedia projector	123,225	-	-	123,225	33%	123,071	153	-	123,224	1
4.7	Computer networking	78,680	-	-	78,680	33%	78,680	-	1	78,679	1
	Sub-total (D)	2,506,412	-	145,698	2,360,714		2,272,042	145,214	131,855	2,285,401	75,313



Management and Resources Development Initiative (MRDI)
Schedule of property, plant and equipment
As at 30 June 2021

Annexure- C/1

Sl. No.	Particulars	Cost				Rate (%)	Depreciation				Written down value
		Opening balance	During the year		Closing balance		Opening balance	During the year		Closing balance	
			Addition	Adjustment /disposal				Charged	Adjustment/ disposal		
		BDT	BDT	BDT	BDT		BDT	BDT	BDT	BDT	
5.0	Other assets										
5.1	Books	25,930	-	-	25,930	20%	25,930	-	1	25,929	1
5.2	Paintings	40,000	-	-	40,000	20%	40,000	-	1	39,999	1
	Sub-total (E)	65,930	-	-	65,930		65,930	-	2	65,928	2
6.0	Project assets (PCAI, AWRAIB & SIMB)										
6.01	MJF PCAI Project	303,472	-	-	303,472	-	-	-	-	-	303,472
6.02	MJF AWRAIB Project	60,000	-	-	60,000	-	-	-	-	-	60,000
6.03	MJF BGBS Projects	208,975	-	-	208,975	-	-	-	-	-	208,975
6.04	Internews Project	417,114	72,782	-	489,896	-	-	-	-	-	489,896
6.05	Fojo Project	1,392,016	1,046,597	-	2,438,613	-	-	-	-	-	2,438,613
6.06	TAF IGTOFI Project	110,000	428,700	-	538,700	-	-	-	-	-	538,700
6.07	TAF JSMA Project	-	601,898	-	601,898	-	-	-	-	-	601,898
6.08	TAF MIMA Project	-	148,419	-	148,419	-	-	-	-	-	148,419
	Sub-total (F)	2,491,577	2,298,396	-	4,789,973	-	-	-	-	-	4,789,973
	Balance as at 30 June 2021	8,622,775	2,298,396	391,926	10,529,245	-	5,512,093	281,909	371,438	5,422,564	5,106,681
	Balance as at 30 June 2020	6,888,461	1,734,314	-	8,622,775	-	5,096,403	421,260	5,570	5,512,093	3,110,682

