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**Independent Auditor's Report on the Financial Statements of
Project Name: Improving Qualitative Journalism in Bangladesh Phase -II
Implemented by: Management and Resources Development Initiative (MRDI)
In partnership with: Fojo Media Institute, Linnaeus University, Sweden
For the period from 01 September 2021 to 31 August 2022**

Submitted by:
Howladar Yunus & Co.
Chartered Accountants

26 October 2022

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FIRST PART

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

Independent Auditor's Report
Report on the Audit of the Financial Statements

Howladar Yunus & Co.

House-14 (Level 4 & 5)

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Opinion

We have audited the Financial statements of **Improving Qualitative Journalism in Bangladesh Phase -II** project implemented by Management and Resources Development Initiative (MRDI); In partnership with Fojo Media Institute, Linnaeus University, Sweden, which comprises the balance sheet as at 31 August 2022, 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 August 2022, and its financial performance and its Receipts & Payments for the period then ended in accordance with International Financial Reporting Standards (IFRSs) as mentioned in Note-2.1.

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 ISA 20 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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 October 2022

DVC No.: 2210260521AS858533

Project Name: Improving Qualitative Journalism in Bangladesh Phase -II
Implemented by: Management and Resources Development Initiative (MRDI)
In partnership with: Fojo Media Institute, Linnaeus University, Sweden

Balance Sheet
As at 31 August 2022

	Notes	As at 31 August 2022 BDT	As at 31 August 2021 BDT
Assets			
Fixed Asset	Annex-C	5,424,590	2,438,612
Cash and cash equivalents	3	7,093,635	9,261,185
		12,518,225	11,699,797
Fund and Liabilities			
Unutilized donor fund	4	6,574,574	6,906,361
Reserve fund-bank interest	5	41,231	362,246
Provision for expenses	6	107,830	1,992,578
Fixed Asset fund	Annex-C	5,424,590	2,438,612
		12,518,225	11,699,797

The accompanying notes [1-68] form an integral part of these financial statements.


Md. Mominul Islam
Manager, Accounts


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 October 2022
DVC No.: 2210260521AS858533

Project Name: Improving Qualitative Journalism in Bangladesh Phase -II
 Implemented by: Management and Resources Development Initiative (MRDI)
 In partnership with: Fojo Media Institute, Linnaeus University, Sweden
Statement of Income and Expenditure
 For the year ended 31 August 2022

	Notes	For the year ended	
		31 August 2022	31 August 2021
		BDT	BDT
Income			
Grant income	7	49,909,964	31,289,996
		<u>49,909,964</u>	<u>31,289,996</u>
Expenditure			
Human Resources			
Salaries	9	18,671,794	13,382,772
Festival Allowances	10	2,118,750	1,501,326
MRDI-Overhead	11	5,523,192	4,465,606
Travel & accommodation	12	422,714	225,467
Investigative Journalism Partnership (IJP)			
IJP Partnership	13	2,275,691	161,208
Training on Investigative Journalism	14	737,877	493,997
Followup Training of Investigative Journalism	15	-	44,109
Investigative Journalism Helpdesk	16	660,645	296,000
Fact Checking Handbook	17	496,756	-
Translation of IJ-Handbook	18	-	790,349
Media Monitoring	19	1,386,000	323,400
Handbook for Journalist on Investigative Reporting using RTI	20	114,000	-
Interaction Meeting with Academics in Journalism	21	-	60,378
Gatekeeper Engagement Meeting	22	-	120,544
Mentorship Programme			
Mentorship Conclave	23	995,919	906,762
Mentorship Follow up on Corruption	24	672,545	-
Mentorship Followup	25	721,444	69,756
Intaractive Sessions with Mentors	26	452,377	-
Mentorship Support	27	800,000	787,375
Certificate Giving Ceromony of Mentorship Program	28	226,931	25,195
Bootcamp for Reporters on Investigative reporting (Dhaka)	29	807,894	-
Mentorship Training for Correspondents	30	964,968	-
Safety and Security Program & Training			
Safety & Security Guideline Publication & Distribution	31	-	150,301
Safety & Security Communication Materials	32	185,000	-
Sector wide			
Capacity Building for Journalists Association	33	1,400,000	563,455
Investigative Training for DRU Member	34	581,491	-
Viability Study of Independent Media	35	-	139,974
Webinar Series of Covid-19	36	202,193	201,600
International Training Program (ITP)	37	119,200	393,629
ITP-Country Meeting Cost		-	9,319
Country Team Meeting Cost	39	9,723	-
Advocacy Meeting with News room manager	40	291,642	-
Report Sharing Meeting	41	48,142	-
Workshop for Change Initiative Finalization ITP 2 programme	42	110,017	-
Coordination Workshop with ITP 1 and ITP 2	43	107,742	-



	Notes	For the year ended	
		31 August 2022	31 August 2021
		BDT	BDT
ITP Workshop for Change Initiative Finalization	44	-	254,201
Feasibility Study on Journalism Training Institute	45	-	400,000
Gender Survey & Guideline Development Cost			
Indicator Setting Meeting of Gender Survey	46	-	55,252
Media Content Monitoring	47	350,000	482,233
Baseline Survey Report Publication	48	30,000	-
Consultation Meeting for Developing Guideline	49	45,000	-
Guideline Review & Publication	50	227,539	-
GMR report Publication	51	279,092	-
Equipment for Media Monitoring	52	-	17,311
Mapping Study-Gender Equity in Media Regulation	53	-	350,000
Media Innovation Hub			
Online Training Courses	54	2,348,839	1,379,350
Promotion of Online Training Courses	55	615,893	-
Website Development	56	12,464	264,000
RTI Help Desk & Clinic	57	3,070	-
Training of Trainers of PIB	58	-	148,625
Internal Activities			
Organization Review for MRDI	59	1,050,000	650,000
MRDI's Organizational Sustainability	60	46,640	-
Office Equipment (Expenses)	61	42,719	-
Workshop on MRDI Strategy	62	-	525,572
End-Line Evaluation	63	-	500,000
Facility Service for Fojo Staffs	64	420,000	420,000
Audit Fees	65	100,000	200,000
Financial services	66	17,634	15,930
Project Development Cost	67	2,000,000	-
Contingency	68	1,216,427	515,000
		49,909,964	31,289,996

The accompanying notes (1-68) form an integral part of these financial statements.


Md. Mominul Islam
Manager, Accounts


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 October 2022
DVC No.: 2210260521AS858533

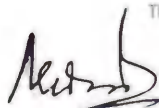
Project Name: Improving Qualitative Journalism in Bangladesh Phase -II
 Implemented by: Management and Resources Development Initiative (MRDI)
 In partnership with: Fojo Media Institute, Linnaeus University, Sweden
 Statement of Receipts and Payments
 For the year ended 31 August 2022

	Notes	For the year ended	
		31 August 2022	31 August 2021
		BDT	BDT
Opening balance		9,261,185	7,356,496
Cash at bank		9,261,185	7,356,496
Receipts			
Foreign Grant	4.1	52,459,654	31,805,989
Bank interest	8	48,986	35,352
Excess Fund of previous year received from mother A/C		-	811,083
Non-disbursement of donor fund against previous year's provision against expenditure		104,500	-
Exchange Gain (Loss)		-	-
Total Receipts		61,874,324	40,008,920
Payments			
Human Resources			
Salaries	9	18,665,376	13,382,772
Festival Allowances	10	2,118,750	1,501,326
MRDI-Overhead	11	5,521,780	4,456,778
Travel & accommodation	12	422,714	225,467
Investigative Journalism Partnership (IJP)			
IJP Partnership	13	2,275,691	161,208
Training on Investigative Journalism	14	737,877	493,997
Followup Training of Investigative Journalism	15	-	44,109
Investigative Journalism Helpdesk	16	660,645	246,000
Fact Checking Handbook	17	496,756	-
Translation of IJ-Handbook	18	-	790,349
Media Monitoring	19	1,386,000	323,400
Handbook for Journalist on Investigative Reporting using RTI	20	114,000	-
Interaction Meeting with Academics in Journalism	21	-	60,378
Gatekeeper Engagement Meeting	22	-	120,544
Mentorship Programme			
Mentorship Conclave	23	995,919	906,762
Mentorship Follow up on Corruption	24	672,545	-
Mentorship Followup	25	721,444	69,756
Interactive Sessions with Mentors	26	452,377	-
Mentorship Support	27	800,000	207,375
Certificate Giving Ceremony of Mentorship Program	28	226,931	25,195
Bootcamp for Reporters on Investigative reporting (Dhaka)	29	807,894	-
Mentorship Training for Correspondents	30	964,968	-
Safety and Security Program & Training			
Safety & Security Guideline Publication & Distribution	31	-	150,301
Safety & Security Communication Materials	32	185,000	-
Sector wide			
Capacity Building for Journalists Association	33	1,400,000	563,455
Investigative Training for DRU Member	34	581,491	-
Viability Study of Independent Media	35	-	139,974
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ITP-Country Meeting Cost		-	9,319
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Report Sharing Meeting	41	48,142	-
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	Notes	For the year ended	
		31 August 2022	31 August 2021
		BDT	BDT
Coordination Workshop with ITP 1 and ITP 2	43	107,742	-
ITP Workshop for Change Initiative Finalization	44	-	254,201
Feasibility Study on Journalism Training Institute	45	-	120,000
Gender Survey & Guideline Development Cost			
Indicator Setting Meeting of Gender Survey	46	-	55,252
Media Content Monitoring	47	350,000	320,983
Baseline Survey Report Publication	48	30,000	-
Consultation Meeting for Developing Guideline	49	45,000	-
Guideline Review & Publication	50	227,539	-
GMR report Publication	51	279,092	-
Equipment for Media Monitoring	52	-	17,311
Mapping Study-Gender Equity in Media Regulation	53	-	200,000
Media Innovation Hub			
Online Training Courses	54	2,348,839	1,379,350
Promotion of Online Training Courses	55	615,893	-
Website Development	56	12,464	264,000
RTI Help Desk & Clinic	57	3,070	-
Training of Trainers of PIB	58	-	148,625
Internal Activities			
Organization Review for MRDI	59	1,050,000	162,500
MRDI's Organizational Sustainability	60	46,640	-
Office Equipment (Expenses)	61	42,719	-
Office Equipment	Annex-C	2,985,977	968,106
Workshop on MRDI Strategy	62	-	525,572
End-Line Evaluation	63	-	500,000
Facility Service for Fojo Staffs	64	420,000	420,000
Audit Fees	65	-	-
Financial services	66	17,634	15,930
Project Development Cost	67	2,000,000	-
Contingency	68	1,216,427	440,000
Provision for Expenses	6	1,992,578	482,211
Total payments		54,780,689	30,747,735
Closing balances	3.1	7,093,635	9,261,185
Cash at bank		7,093,635	9,261,185
		61,874,324	40,008,920

The accompanying notes (1-68) form an integral part of these financial statements.



Md. Mominul Islam
Manager, Accounts



Hasibur Rahman
Executive Director



Muhammad Farooq FCA
Managing Partner, Enrolment No. 0521
Howladar Yunus & Co., Chartered Accountants
Firm Registration No.: N/A
Dated, Dhaka: 26 October 2022
DVC No.: 2210260521AS858533

Project Name: Improving Qualitative Journalism in Bangladesh Phase -II
Implemented by: Management and Resources Development Initiative (MRDI)
In partnership with: Fojo Media Institute, Linnaeus University, Sweden
Notes to the Financial Statements
For the year ended 31 August 2022

1.0 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 was renewed on 24 July 2019 for a period of ten years up to 20 September 2029.

The objective of the organization is to endeavor for developing the standards of media, skills and ethics of media professions, physical and mental health and well-being of the people and empowerment of women, adolescents, children, minor and other marginalized sections of the population.

1.2 About the project

Improving Qualitative Journalism in Bangladesh-Phase II is a sixty months project starting from 01 September 2019 to 31 August 2024. The project is funded by the Fojo Media Institute, Linnaeus University, Sweden. The project initially started with a target of improving Media in Bangladesh contributes to strengthened democracy and gender equality, greater respect for human rights and freedom from oppression.

1.3 Objectives of the project

A. Overall objective:

- i. Improving Qualitative Journalism in Bangladesh-Phase II aims to improve Media in Bangladesh contribute to strengthened democracy and gender equality, greater respect for human rights and freedom from oppression. The project facilitates implementation of Management and Resources Development Initiative (MRDI) in Dhaka.
- ii. Enhancement of journalists as media manager and trainer.

B. Program Activities:

- i. Investigative Journalism Partnership (IJP).
- ii. Training on Investigative Journalism
- iii. Investigative Journalism Helpdesk
- iv. Fact Checking Handbook
- v. Media Monitoring
- vi. Handbook for Journalist on Investigative Reporting using RTI
- vii. Mentorship Programme
- viii. Bootcamp for Reporters on Investigative reporting (Dhaka)



- ix. Safety & Security Communication Materials
- x. Capacity building for journalists association
- xi. Investigative Training for DRU Member
- xii. Webinar Series of Covid-19
- xiii. International Training Program (ITP)
- xiv. Country Team Meeting Cost
- xv. Advocacy Meeting with News room manager
- xvi. Report Sharing Meeting
- xvii. Workshop for Change Initiative Finalization ITP 2 programme
- xviii. Coordination Workshop with ITP 1 and ITP 2
- xix. Media Content Monitoring
- xx. Baseline Survey Report Publication
- xxi. Consultation Meeting for Developing Guideline
- xxii. Guideline Review & Publication
- xxiii. GMR report Publication
- xxiv. Online Training Courses
- xxv. Promotion of Online Training Courses
- xxvi. MRDI's Organizational Sustainability
- xxvii. Organization Review for MRDI

1.4 Project period

Total duration of the project is for sixty months covering from 01 September 2019 to 31 August 2024.

2 Summary of significant accounting policies

2.1 Basis of accounting

The financial statements have been prepared using accrual basis of accounting as going concern 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 cost

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 Equivalents

Cash and Cash Equivalents 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 Asset fund

Program equipment purchased for the use of project employee and beneficiaries which purchased as per budget line and is shown in Annexure C

2.6 Reporting period

The financial statements of the project cover 12 months starting from 01 September 2021 to 31 August 2022.

2.7 General

Amount rounded off in nearest BDT.

Previous Year's figures and account titles in the financial statements have been rearranged and reclassified, wherever necessary for the purpose of comparison.



Notes	As at	As at
	31 August 2022	31 August 2021
	BDT	BDT
Contingency- Honorarium for Graphic Designer : Md.Golam Mostafa	-	75,000
Media Content Monitoring- MRDI Communication Strategy- Shakil Md. Faisal	-	131,250
Local Facilitator for Feasibility Study- Tanim Ahmed	-	225,000
Md. Abu Bakar Siddique	-	280,000
Omar Faroque	-	300,000
Mapping study - Gender equality in media regulation-Honorarium for Expert	-	280,000
Media Content Monitoring-TV,Media & Archive Charge: Ferdousi Ahmed	-	150,000
Audit Fees : Howlader Yunus & Co.	100,000	30,000
Salary : Executive Director : MRDI	6,418	-
MRDI Overhead : MRDI	1,412	8,828
	<u>107,830</u>	<u>1,992,578</u>



	For the period ended	
	31 August 2022	31 August 2021
	BDT	BDT
7 Grant income		
Grant income	49,909,964	31,289,996
Total	49,909,964	31,289,996
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.		
8 Bank Interest		
Interest received during the period	48,985	39,280
Less: TDS on bank interest	-	(3,928)
Total	48,985	35,352
9 Salaries		
Executive Director	2,613,793	2,265,667
Manager	-	1,772,600
Manager Implementation	1,250,270	1,708,560
Head of IJ Help Desk	2,691,240	1,771,200
Project Manager	1,118,636	-
M & E Expert	183,798	-
Advisor, MEAL	600,000	-
Capacity Building Manager	716,380	-
Head of RTI Help Desk	334,800	-
Project Coordinator	708,330	906,780
Project Coordinator-1	111,600	-
Project Coordinator, IJP-1	446,400	-
Project Coordinator - 3	363,284	-
Logistic Coordinator	681,282	376,774
Finance Controller	214,758	374,868
Finance Manager	1,226,700	984,600
Senior Finance Officer	171,360	-
Finance Officer	277,833	-
Sub-Editor	786,590	706,200
RTI Help Desk Officer	212,600	248,325
Senior RTI Help Desk Officer	156,240	-
IT Officer	472,680	508,125
Senior IT Officer	297,360	-
Deputy Manager, Programme	380,610	-
Principal Investigator	1,400,000	1,048,750
Coordinator Gender Study	350,000	300,000
Media Monitoring Officer (TV & Newspaper)	-	410,323
Media Monitoring Officer	293,000	-
Media Monitoring Officer-1	252,000	-
Media Monitoring Officer-2	160,000	-
Project Officer	160,000	-
Office Junior	40,250	-
As per Statement of Comprehensive Income - Income and	18,671,794	13,382,772
Less: Provision made during the period	6,418	-
As per Statement of Receipts and Payments	18,665,376	13,382,772

	For the period ended	
	31 August 2022	31 August 2021
	BDT	BDT
10 Festival Allowances		
Executive Director	397,474	472,849
Manager	-	159,499
Manager Implementation	89,548	158,200
Head of IJ Help Desk	327,378	164,000
Project Manager	139,830	-
M & E Expert	54,900	-
Advisor, MEAL	90,000	-
Capacity Building Manager	89,547	-
Head of RTI Help Desk	62,000	-
Project Coordinator	55,800	75,566
Project Coordinator-1	15,500	-
Project Coordinator, IJP-1	65,800	-
Project Coordinator - 3	50,456	-
Logistic Coordinator	71,400	35,568
Finance Controller	29,900	34,710
Finance Manager	124,000	99,000
Senior Finance Officer	23,800	-
Finance Officer	22,500	-
Sub-Editor	74,340	58,850
RTI Help Desk Officer	22,972	23,250
Senior RTI Help Desk Officer	21,700	-
IT Officer	41,300	47,750
Senior IT Officer	41,300	-
Deputy Manager, Programme	13,305	-
Principal Investigator	87,500	102,084
Coordinator Gender Study	25,000	29,166
Media Monitoring Officer (TV & Newspaper)	-	40,834
Media Monitoring Officer	15,000	-
Media Monitoring Officer-1	31,500	-
Media Monitoring Officer-2	20,000	-
Project Officer	20,000	-
Office Junior	5,000	-
Total	2,118,750	1,501,326
11 MRDI-Overhead		
MRDI Overhead	5,523,192	4,465,606
As per Statement of Income and Expenditure	5,523,192	4,465,606
Less: Provision made during the period	1,412	8,828
As per Statement of Receipts and Payments	5,521,780	4,456,778
12 Travel & accommodation		
MRDI staff local travel	119,063	103,018
MRDI-FOJO Project staff local travel	303,651	122,449
Total	422,714	225,467



	For the period ended	
	31 August 2022	31 August 2021
	BDT	BDT
13 IJP Partnership		
Accommodation for Expert/ MRDI Staff	75,408	-
Equipments rental, Printing & supply, Research, fixer & Data collection for partnership	276,357	
Consultant	-	157,500
Equipmental Rental for Partnership	-	3,708
Expert Honorarium	700,000	
Capacity Building on Digital Transformation for IJ Partnership (Upon Request)	1,000,000	
Meeting Cost	23,061	-
Perdiem for Expert/ Journalist/MRDI Staffs	92,505	-
Transportation Cost for Expert/MRDI Staffs	107,648	-
IJP and SJP Partnership		
IJ Partnership and SJ Partnership	712	-
Total	2,275,691	161,208
14 Training on Investigative Journalism		
Honorarium for Facilitators	100,000	225,000
Honorarium for Resource persons	56,250	
Accommodation	152,559	-
Banner	1,500	-
Certificate	5,000	20,000
Connectivity & Incidental Cost	70,000	177,957
Conveyance & Incidental Cost for Participants		
Daily Allowance for Prog. Staff	8,100	-
Food for Participants	154,317	-
Information Kit	35,997	-
Stationery	2,631	-
Transportation	56,683	-
Venue	84,840	-
Translation Cost	-	71,040
Miscellaneous Expenses	10,000	-
Total	737,877	493,997
15 Followup Training of Investigative Journalism		
Connectivity & Incidental Cost of Participant	-	44,109
Total	-	44,109
16 Investigative Journalism Helpdesk		
Data Helpdesk Support	400,000	250,000
Helpdesk Support Cost	191,543	46,000
Help Desk Support Cost and Collaboration	69,102	-
As per Statement of Income and Expenditure	660,645	296,000
Less: Provision made during the period (Data Helpdesk Support)	-	50,000
As per Statement of Receipts and Payments	660,645	246,000

	For the period ended	
	31 August 2022	31 August 2021
	BDT	BDT
17 Fact Checking Handbook		
Honorarium for Writer	150,000	-
Honorarium for reviewer (lumsun)	100,000	-
DTP design, editing & printing	231,750	-
Distribution of hand book	15,006	-
Total	496,756	-
18 Translation of IJ-Handbook		
Honorarium for Translator	-	250,000
DTP Design,Editing & Printing	-	328,000
Reprint of IJ Handbook	-	175,000
Distribution of Hand Book	-	37,349
Total	-	790,349
19 Media Monitoring		
Newspaper & Archieve Charge	126,000	29,400
TV Clip Archieve Charge	1,260,000	294,000
Total	1,386,000	323,400
20 Handbook for Journalist on Investigative Reporting using RTI		
RTI Handbook Reprint cost	114,000	-
Total	114,000	-
21 Interaction Meeting with Academics in Journalism		
Time Cost for Participants	-	60,378
Total	-	60,378
22 Gatekeeper Engagement Meeting		
Honorarium for Gatekeeper	-	75,000
Food & Refreshment	-	13,486
Information Kit	-	32,058
Total	-	120,544
23 Mentorship Conclave		
Honorarium for Facilitators	100,000	156,250
Honorarium for Resource Person	120,000	52,500
Accomodation	206,321	163,184
Banner	1,500	1,500
Conveyance & Incidental Cost	120,000	84,000
Coonectivity & Incidental Cost	-	73,945
Daily Allowance for Prog. Staff	9,900	8,100
Daily Subsistance Allowance	45,000	-
Food for Participants	203,381	154,047
Information Kit	29,791	30,723
Stationery	600	5,335
Transportation	53,826	-
Travel for Participants	45,000	99,994
Venue	50,600	45,540

	For the period ended	
	31 August 2022	31 August 2021
	BDT	BDT
Translation	-	13,866
Meeting Cost of Mentees	-	7,778
Miscellaneous Expenses	10,000	10,000
Total	995,919	906,762
24 Mentorship Follow up on Corruption		
Honorarium for Facilitators	75,000	-
Honorarium for Resource persons	45,000	-
Transportation for facilitators, resource persons, Program staff, Participants	68,133	-
Information kit	31,245	-
Venue	45,540	-
Food for participants	158,694	-
Accommodation	143,451	-
Conveyance and incidental cost for participants of Dhaka & Outside Dhaka	82,000	-
Banner	1,500	-
Stationery	5,232	-
Daily allowance for programme staffs	6,750	-
Miscellaneous Expenses	10,000	-
Total	672,645	-
25 Mentorship Follow up		
Honorarium for Facilitators	75,000	-
Honorarium for Resource Person	45,000	15,000
Connectivity & Incidental Cost	90,000	54,756
Transportation for facilitators, resource persons, Program staff, Participants	56,311	-
Information kit	33,350	-
Venue	36,685	-
Food for participants	141,946	-
Accommodation	143,451	-
Travel for Participants (From Outside Dhaka participants) x 1 training	45,000	-
Banner	1,500	-
Stationery	2,801	-
Daily allowance for programme staffs	5,400	-
Daily Subsistence allowance for outside Dhaka participants	45,000	-
Total	721,444	69,756
26 Interactive Sessions with Mentors		
Time cost for Mentors	165,000	-
Transportation for Mentors & Program staffs	51,339	-
Information kit	36,531	-
Venue	30,360	-
Food for participants	72,168	-
Accommodation	72,864	-



	For the period ended	
	31 August 2022	31 August 2021
	BDT	BDT
Daily Subsistence allowance and Travel allowance for outside Dhaka participant	10,000	-
Banner	1,500	-
Stationery	3,315	-
Miscellaneous Expenses	9,300	-
Total	452,377	-
27 Mentorship Support		
Expenses for Mentees	300,000	487,375
Honorarium for Mentor	500,000	300,000
As per Statement of Income and Expenditure Account	800,000	787,375
Less: Provision made during the period	-	580,000
As per Statement of Receipts and Payments	800,000	207,375
28 Certificate Giving Ceromony of Mentorship Program		
Certificate	7,786	10,000
Food for Participants	-	15,195
Time Cost of Media Gatekeeper	55,000	-
Venue	17,250	-
Food & Refreshments	35,395	-
Travel for Participants	33,000	-
Daily Subsistence allowance for outside Dhaka participants	77,000	-
Banner	1,500	-
Total	226,931	25,195
29 Bootcamp for Reporters on Investigative reporting (Dhaka)		
Honorarium for Facilitators	100,000	-
Travel and daily subsistence allowance for Facilitator	3,600	-
Honorarium for Resource persons	60,000	-
Transportation for facilitators, resource persons,Program staff.Participants	62,468	-
Information kit (Folder, writing pad, pen & information material)	35,779	-
Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka	68,310	-
Food for participants	197,163	-
Accommodation	168,498	-
Conveyance and incidental cost for Dhaka reporters	88,000	-
Banner	1,500	-
Stationery	5,326	-
Daily allowance for programme staffs	7,950	-
Miscellaneous Expenses	9,300	-
Total	807,894	-

	For the period ended	
	31 August 2022	31 August 2021
	BDT	BDT
30 Mentorship Training for Correspondents		
Honorarium for Facilitators	100,000	-
Travel and daily subsistence allowance for Facilitator	-	-
Honorarium for Resource persons	112,500	-
Transportation for facilitators, resource persons, Program staff, Participants	76,303	-
Information kit (Folder, writing pad, pen & information material)	52,090	-
Venue (With sound system & other facilities)	63,250	-
Food for participants	191,640	-
Accommodation	175,328	-
Travel for Participants	36,000	-
Daily Subsistence allowance for outside Dhaka participants	36,000	-
Incidental cost for participants Outside Dhaka	96,000	-
Banner	1,500	-
Stationery	4,707	-
Daily allowance for programme staffs	10,050	-
Miscellaneous Expenses	9,600	-
Total	964,968	-
31 Safety & Security Guideline Publication & Distribution		
Safety & Security Guideline Publication	-	135,000
Distribution Cost	-	15,301
Total	-	150,301
32 Safety & Security Communication Materials		
Safety & Security Communication Materials Re print	185,000	-
Total	185,000	-
33 Capacity Building for Journalists Association		
Law Reporters Forum (LRF)	-	350,000
Women Journalists Network Bangladesh (WJNB)	-	213,455
Economics Reporters Forum (ERF)	350,000	-
Dhaka Reporters Unity (DRU)	700,000	-
TV Camera Journalist Association	350,000	-
Total	1,400,000	563,455
34 Investigative Training for DRU Member		
Honorarium for Facilitators	75,000	-
Honorarium for Resource persons	22,500	-
Transportation for facilitators, resource persons, Program staff, Participants	69,117	-
Information kit	33,027	-
Venue	45,540	-
Food for participants	119,017	-
Accommodation	127,512	-
Conveyance and incidental cost for participants Outside Dhaka	78,000	-
Banner	1,500	-



	For the period ended	
	31 August 2022	31 August 2021
	BDT	BDT
Stationery	1,878	-
Miscellaneous Expenses	8,400	-
Total	681,491	-
35 Viability Study of Independent Media		
DTP Design & Printing Cost	-	133,100
Distribution Cost	-	6,874
Total	-	139,974
36 Webinar Series of Covid-19		
Online Platform	96,759	161,954
Online Platform Service [Zoom]	74,894	-
Equipment & Accessories [Expenses]	30,540	39,646
Total	202,193	201,600
37 International Training Program (ITP)		
ITP-Coordinator	119,200	393,629
Total	119,200	393,629
38 ITP-Country Meeting Cost		
ITP-Country Meeting Cost	-	9,319
Total	-	9,319
39 Country Team Meeting Cost		
Meeting Cost	9,723	-
Total	9,723	-
40 Advocacy Meeting with News room manager		
Honorarium for Expert	82,500	-
Transportation	63,526	-
Accommodation	43,263	-
Food & Refreshment	72,674	-
Venue	15,180	-
Information Kit	12,419	-
Stationery & Supplies	2,080	-
Total	291,642	-
41 Report Sharing Meeting		
Report Sharing Meeting Cost	48,142	-
Total	48,142	-
42 Workshop for Change Initiative Finalization ITP 2 programme		
Honorarium for Local Facilitator	25,000	-
Transportation for facilitators, resource persons,Program staff,Participants	9,000	-
Food & Refreshment	11,157	-
Venue	23,000	-
Information Kit	26,860	-
Travel for outside Dhaka participants	8,000	-

	For the period ended	
	31 August 2022	31 August 2021
	BDT	BDT
Daily Subsistence allowance for outside Dhaka participants	7,000	-
Total	110,017	-
43 Coordination Workshop with ITP 1 and ITP 2		
Food & Refreshment	16,772	-
Venue	19,630	-
Information Kit	26,340	-
Conveyance and incidental cost for participants of Dhaka	30,000	-
Travel for outside Dhaka participants	8,000	-
Daily Subsistence allowance for outside Dhaka participants	7,000	-
Total	107,742	-
44 Workshop for Change Initiative Finalization		
Honorarium for Local Facilitator	-	50,000
Accommodation	-	51,611
Food for Participants	-	84,282
Information Kit	-	3,029
Stationery & Supplies	-	884
Transportation Cost	-	27,710
Venue	-	36,685
Total	-	254,201
45 Feasibility Study on Journalism Training Institute		
Local Facilitator for Feasibility Study	-	400,000
As per Statement of Income and Expenditure Account	-	400,000
Less: Provision made during the period	-	280,000
As per Statement of Receipts and Payments	-	120,000
46 Indicator Setting Meeting of Gender Survey		
Time Cost for Expert	-	55,252
Total	-	55,252
47 Media Content Monitoring		
Data Entry Operator	-	175,000
Newspaper Subscription	-	67,233
Honorarium for Media Content Monitoring	350,000	-
TV, Media & Archive Charge	-	240,000
As per Statement of Income and Expenditure Account	350,000	482,233
Less: Provision made during the period (Data Entry Operator & TV, Media & Archive Charge)	-	(161,250)
As per Statement of Receipts and Payments	350,000	320,983
48 Baseline Survey Report Publication		
DTP design, editing & printing Baseline Survey Report	30,000	-
Total	30,000	-

	For the period ended	
	31 August 2022	31 August 2021
	BDT	BDT
49 Consultation Meeting for Developing Guideline		
Time cost for expert	45,000	-
Total	45,000	-
50 Guideline Review & Publication		
Honorarium for guideline review	150,000	-
DTP design, editing & printing Baseline Survey Report	71,000	-
Distribution cost	6,539	-
Total	227,539	-
51 GMR report Publication		
Honorarium for GMR review	65,000	-
DTP design, editing & printing GMR Report	207,000	-
Distribution cost	7,092	-
Total	279,092	-
52 Equipment for Media Monitoring		
Laptop & Rel. Accessories[Expenses]	-	17,311
Total	-	17,311
53 Mapping Study-Gender Equity in Media Regulation		
Honorarium for Expert	-	350,000
As per Statement of Comprehensive Income - Income and Expenditure	-	350,000
Less: Provision made during the period	-	150,000
As per Statement of Receipts and Payments	-	200,000
54 Online Training Courses		
Online Training Courses[Expenses]	-	1,379,350
Online Training Courses on Safety & Security	2,348,839	-
Total	2,348,839	1,379,350
55 Promotion of Online Training Courses		
Transportation	174,632	-
Accommodation	48,803	-
Daily allowance for programme staffs	48,600	-
Venue	51,258	-
Food	115,519	-
Conveyance	82,000	-
Conveyance and communication for local coordinator	12,000	-
Honorarium for Local Coordinator	40,000	-
Information Kit	9,574	-
Meeting cost of local media house	33,507	-
Total	615,893	-

	For the period ended	
	31 August 2022	31 August 2021
	BDT	BDT
56 Website Development		
Website Content Development Editing	-	264,000
Website Maintainance Support cost	12,464	-
Total	12,464	264,000
57 RTI Help Desk & Clinic		
Support Cost of RTI Applications	3,070	-
Total	3,070	-
58 Training of Trainers of PIB		
Honorarium for Lead Trainer	-	75,000
Banner & Certificate	-	5,180
Connectivity & Incidental Cost	-	68,445
Honorarium for Resource Person	-	-
Incidental Local Travel for Dhaka Trainers	-	-
Information Kit	-	-
Refreshment	-	-
Travel, Accomodation & Perdiem for Outside Dhaka	-	-
Total	-	148,625
59 Organization Review for MRDI		
Developing MRDI Communication Strategy	-	300,000
Honorarium for Expert	-	350,000
Honorarium for Facilitator/Interpreter	-	-
Legal Expert	550,000	-
Honorarium for Automation Expert for staff training	500,000	-
As per Statement of Income and Expenditure Account	1,050,000	650,000
Less: Provision made during the period	-	487,500
Less: VAT & Tax payable during the period	-	-
As per Statement of Receipts and Payments	1,050,000	162,500
60 MRDI's Organizational Sustainability		
MRDI's Organizational Sustainability Cost	46,640	-
Total	46,640	-
61 Office Equipment (Expenses)		
Office Equipment Expenses	39,228	-
Office Security device / equipment	3,491	-
Total	42,719	-
62 Workshop on MRDI Strategy		
Honorarium for Facilitator	-	75,000
Accomodation	-	128,269
Food for Participant	-	160,751
Miscellaneous Expenses	-	15,230
Transportation	-	70,422
Venue	-	75,900
Total	-	625,572

	For the period ended	
	31 August 2022	31 August 2021
	BDT	BDT
63 End-Line Evaluation		
Local Expert	-	500,000
Total	-	500,000
64 Facility Service for Fojo Staffs		
Facility Service for Fojo Staffs	420,000	420,000
Total	420,000	420,000
65 Audit Fees		
Audit fees	100,000	200,000
As per Statement of Income and Expenditure Account	100,000	200,000
Less: Provision made during the year	(100,000)	(200,000)
As per Statement of Receipts and Payments	-	-
66 Financial services		
Bank Charges	17,634	15,930
Total	17,634	15,930
67 Project Development Cost		
Honorarium for Advisor	2,000,000	-
Total	2,000,000	-
68 Contingency		
Contingency	1,302,427	758,373
Less: Programme equipment purchase	86,000	243,373
As per Statement of Income and Expenditure Account	1,216,427	515,000
Less: Provision made during the year	-	75,000
Less: VAT & Tax payable during the period	-	-
As per Statement of Receipts and Payments	1,216,427	440,000

Note for contingency: We had purchased Airconditioner amount of BDT 86,000 for studio setup from contingency budget head upon the approval from Fojo Media Institute (Mail approval dated 20-04-22). But as per nature of expenditure we showed the Airconditioner amount of BDT 86,000 in fixed assets schedule.


Md. Mominul Islam
Manager, Accounts


Hasibur Rahman
Executive Director

SECOND PART

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

Howladar Yunus & Co.

House-14 (Level 4 & 5)

Road-16A, Gulshan-1

Dhaka-1212

Bangladesh

T :+880 2 58815247**FD-4 Form****Certificate issued by CA Firm**

I undersigned is certifying that our CA Firm, Howladar Yunus & Co., Chartered Accountants has completed the audit of Improving Qualitative Journalism in Bangladesh Phase -II of below mentioned organization's project for the period from 01 September 2021 to 31 August 2022. During the Audit, required books of accounts, bill, voucher and necessary evidence have been verified. According to the audited financial statement, relevant information are as follows:

1. Name of the NGO : Management and Resources Development Initiative (MRDI)
2. Registration Number : 1962
3. Address (with telephone number, website & email) : 8/19 Sir Syed Road, Block-A, Mohammadpur, Dhaka-1207. Phone: 02-9134717, 9137147
Website: www.mrdibd.org, E-mail: info@mrdibd.org
4. Name and duration of the project : Improving Qualitative Journalism in Bangladesh Phase -II
For the period from 01 September 2021 to 31 August 2022
(1 Year)
5. Audit period of the project : 01 September 2021 to 31 August 2022
6. Opening balance of the period : Taka 6,906,361
7. Non-disbursement of donor fund against previous year's provision against expenditure : Taka 104,500
8. Foreign donation received during the audit period : Taka 52,459,654
9. Foreign donation utilized during audit period : Taka 52,895,941
10. Balance of unutilized foreign donation at the end of audit period : Taka 6,574,574

FD-4/1 statement has been prepared appropriately as per line items of approved budget of the NGO Affairs Bureau.



Grant Thornton

Declaration

I hereby declaring that I have read all the related rules and regulations and all the information in the Statement of Expenditure found true and accurate.

A handwritten signature in black ink, reading "Muhammad Farooq". The signature is fluid and cursive, with a long horizontal stroke at the end.

Muhammad Farooq FCA

Managing Partner

Howladar Yunus & Co.

H-14, Rd 16/A, Gulshan-1, Dhaka

Date: 26 October 2022

Project Name: Improving Qualitative Journalism in Bangladesh-Phase II
 Implemented by: Management and Resources Development Initiative (MRDI)
 In partnership with: Fojo Media Institute, Linnaeus University, Sweden

Budget Variance
 For the year ended 31 August 2022

						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
1.00	Human Resources					
	Salaries (gross salaries including social security charges and other related costs including MRDI Overhead, local staff)					
	Executive Director (Partial)	2,687,620	2,613,793	73,827	3%	
	Executive Director (Festival allowance)	397,474	397,474	-	0%	
	Head of IJ Helpdesk (Full time)	2,691,240	2,691,240	-	0%	
	Head of IJ Helpdesk (Festival allowance)	327,378	327,378	-	0%	
	Project Manager	1,118,636	1,118,636	-		
	Project Manager (Festival allowance)	139,830	139,830	-		
	Advisor, MEAL (Full Time)	600,000	600,000	-	0%	
	Advisor, MEAL (Festival allowance)	75,000	90,000	(15,000)	-20%	
	M & E Expert (Partial)	183,798	183,798	-	0%	
	M & E Expert (Festival allowance)	56,058	54,900	1,158	2%	
	Manager Implementation (Full time)	1,250,270	1,250,270	-	0%	
	Manager Implementation (Festival allowance)	89,548	89,548	-	0%	
	Capacity Building Manager (Full Time)	716,380	716,380	-	0%	
	Capacity Building Manager (Festival allowance)	89,547	89,547	-	0%	
	Head of RTI Help Desk (Full Time)	446,400	334,800	111,600	25%	
	Head of RTI Help Desk (Festival allowance)	55,800	62,000	(6,200)	-11%	
	Project Coordinator (Full time)	708,330	708,330	-	0%	
	Project Coordinator (Festival allowance)	55,800	55,800	-	0%	
	Project Coordinator - 1(Full time)	111,600	111,600	-	0%	
	Project Coordinator - 1(Festival allowance)	15,500	15,500	-	0%	
	Project Coordinator, IJP -2 (Full Time)	446,400	446,400	-	0%	
	Project Coordinator, IJP -2 (Festival allowance)	55,800	55,800	-	0%	
	Project Coordinator - 3 (Full time)	360,000	363,284	(3,284)	-1%	
	Project Coordinator - 3 (Festival allowance)	45,000	50,456	(5,456)	-12%	Spent as per actual requirement

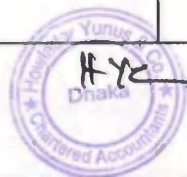
Amount in BDT

SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	Logistic Coordinator (Full time)	681,282	681,282	-	0%	
	Logistic Coordinator (Festival allowance)	71,400	71,400	-	0%	
	Finance Controller (Partial)	214,758	214,758	-	0%	
	Finance Controller (Festival allowance)	29,900	29,900	-	0%	
	Finance Manager (Full time)	1,226,700	1,226,700	-	0%	
	Finance Manager (Festival allowance)	124,000	124,000	-	0%	
	Senior Finance Officer (Partial)	171,360	171,360	-	0%	
	Senior Finance Officer (Festival allowance)	23,800	23,800	-	0%	
	Finance Officer (Full time)	277,833	277,833	-	0%	
	Finance Officer (Festival allowance)	22,500	22,500	-	0%	
	Sub Editor -GIJN (Full time)	786,590	786,590	-	0%	
	Sub Editor -GIJN (Festival allowance)	74,340	74,340	-	0%	
	IT Officer (Full time)	472,680	472,680	-	0%	
	IT Officer (Festival Allowances)	41,300	41,300	-	0%	
	Senior IT Officer (Full Time)	297,360	297,360	-	0%	
	Senior IT Officer (Festival Allowances)	41,300	41,300	-	0%	
	RTI Help Desk Officer (Partial)	234,300	212,600	21,700	9%	
	RTI Help Desk Officer (Festival Allowances)	35,000	22,972	12,028	34%	
	Senior RTI Help Desk Officer (Partial)	156,240	156,240	-	0%	
	Senior RTI Help Desk Officer (Festival allowance)	21,700	21,700	-	0%	
	Deputy Manager, Programme (Associate to Team Leader for project & ITP Program) [26% ITP + 74% FOJO]	431,073	380,610	50,463	12%	
	Deputy Manager, Programme (Festival Allowances)	45,880	13,305	32,575	71%	
	Principle Investigator,(Partial: Average 6 hours per day)	1,400,000	1,400,000	-	0%	
	Principle Investigator (Festival Allowances)	87,500	87,500	-	0%	
	Coordinator, Gender Study (Full time)	400,000	350,000	50,000	13%	
	Coordinator, Gender Study (Festival Allowances)	25,000	25,000	-	0%	
	Media Monitoring Officer [2 persons] (Full time)	293,000	293,000	-	0%	
	Media Monitoring Officer [2 persons] (Festival Allowances)	15,000	15,000	-	0%	
	Media Monitoring Officer-1 (Full Time)	252,000	252,000	-	0%	
	Media Monitoring Officer-1(Festival Allowances)	31,500	31,500	-	0%	
	Media Monitoring Officer-2 (Full Time)	160,000	160,000	-	0%	



Amount in BDT

SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	Media Monitoring Officer-2 (Festival Allowances)	20,000	20,000	-	0%	
	Project Officer (Full Time)	160,000	160,000	-	0%	
	Project Officer (Festival Allowances)	20,000	20,000	-	0%	
	Office Junior (Partial)	41,000	40,250	750	2%	
	Office Junior (Festival Allowances)	5,000	5,000	-	0%	
	Total Human resources	21,114,705	20,790,544	324,161	2%	
2.00	Per diems for missions/travel, Local staff					
	MRDI Staff, International per diem	-	-	-		
	Total of Per diems for missions/travel, Local staff	-	-	-		
3.00	Travel & Accommodation					
	MRDI staff, local travel	119,063	119,063	-	0%	
	MRDI-Fojo project Staff local travel (lumpsum days)	337,420	303,651	33,769	10%	Spent as per actual requirement.
	Total Travel & Accommodation	456,483	422,714	33,769	7%	
4.00	Investigative Journalism Partnership (IJP)					
4.1	IJP Partnership					
	Accommodation for expert/journalists/MRDI Staffs	200,000	75,408	124,592	62%	Due to covid no physical visit was made by any expert this year. So this budget was not utilized under the IJ partnership.
	Per diem for expert/journalists/MRDI Staffs	140,000	92,505	47,495	34%	Due to covid no physical visit was made by any expert this year. So this budget was not utilized under the IJ partnership.
	Transportation cost for expert/journalist/MRDI staffs (includeing vehicle rent, fuel, toll, driver allowance, etc)	400,000	107,648	292,352	73%	Due to covid no physical visit was made by any expert this year. So this budget was not utilized under the IJ partnership.
	Meeting cost (lumpsum)	15,000	23,061	(8,061)	-54%	Due to covid no physical visit was made by any expert this year. So this budget was not utilized under the IJ partnership.



Amount in BDT

SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	Expert honorarium	1,410,000	700,000	710,000	50%	
	Consultant	-	-	-		
	Equipments rental, Printing & supply, Research, fixer & Data collection for partnership	450,000	276,357	173,643	39%	
	Capacity Building on Digital Transformation for IJ Partnership (Upon Request)	1,000,000	1,000,000	-	0%	
	IJP and SJP Partnership					
	IJ Partnership and SJ Partnership	1,840,000	712	1,839,288	100%	The budget is unspent because there was no requirement to reimbursement of any expenditure from IJ Partners.
	Advisor, IJP	750,000	-	750,000	100%	The budget is unspent because the project team feels they are capable enough to take the responsibility of the IJP, Advisor. That's why no appointment made.
	Total IJP Partnership	6,205,000	2,275,691	3,929,309	63%	
4.1.1	Training for Facilitator					
	Honorarium for Local Expert (1 person x 3 days x Tk.50,000)	150,000		150,000	100%	The programme was sheduled and one international expert was finalize for conducting the sessions but at the very end the expert declined to attend due to sudden covid attack of his family.
	Time cost for Facilitators (10 persons x 3 days x Tk.7,500)	225,000		225,000	100%	
	Transportation for Facilitators & Program staffs (Vehicle Rent+Fuel+driver allowance+toll) training (3 Vehicles x 2 times x Tk.8,000)	48,000		48,000	100%	
	Information kit (Folder, writing pad, pen & information material) (12 Sets x Tk.3,000)	36,000		36,000	100%	
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka) (3 days x Tk.20,000)	60,000		60,000	100%	
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) (16 Persons x 3 days x Tk. 2,500)	120,000		120,000	100%	
	Accommodation (16 persons x 3 nights x Tk.2,500)	120,000		120,000	100%	



						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	Daily Subsistence allowance and Travel allowance for outside Dhaka participant (1 Person x Lumpsum)	10,000		10,000	100%	
	Banner (1 unit x Tk.2,000)	2,000		2,000	100%	
	Stationery (Lumpsum)	5,000		5,000	100%	
	Miscellaneous Expenses (Lumpsum)	10,000		10,000	100%	
	Sub total of Training for Facilitator	786,000	-	786,000	100%	
4.2	Training on Investigative Journalism					
	Honorarium for Facilitators (1 person x 4 days)	100,000	100,000	-	0%	
	Honorarium for Resource persons (4 session x 4 days)	56,250	56,250	-	0%	
	Transportation for facilitators, resource persons, program staff & participants (Vehicle Rent+Fuel+driver allowance+toll)	56,683	56,683	-	0%	
	Information kit (Folder, writing pad, pen & information material)	35,997	35,997	-	0%	
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka	84,840	84,840		0%	
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner)	154,317	154,317		0%	
	Accommodation	152,559	152,559		0%	
	Conveyance and incidental cost for participants of Dhaka & Outside Dhaka	70,000	70,000		0%	
	Banner (2 training)	1,500	1,500		0%	
	Stationery	2,631	2,631		0%	
	Certificate	5,000	5,000		0%	
	Daily allowance for programme staffs	8,100	8,100		0%	
	Miscellaneous Expenses	10,000	10,000		0%	
	Sub total Training on Investigative Journalism	737,877	737,877	-	0%	
4.3	Investigative Journalism Helpdesk					
	Help Desk Support Cost	600,000	191,543	408,457	68%	Spent as per actual requirement
	Data Help Desk Support Cost	400,000	400,000	-	0%	
	Help Desk Support Cost and Collaboration	350,000	69,102	280,898	80%	Spent as per actual requirement
	Sub total Investigative Journalism Helpdesk	1,350,000	660,645	689,355	51%	



						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
4.4	Fact Checking Handbook					
	Honorarium for Writer	150,000	150,000	-	0%	
	Honorarium for reviewer (lumsun)	100,000	100,000	-	0%	
	DTP design, editing & printing	300,000	231,750	68,250	23%	
	Distribution of hand book	20,000	15,006	4,994	25%	
	Sub-total of Fact Checking Handbook	570,000	496,756	73,244	13%	
4.5	Media monitoring					
	Newspaper Archieve charges (10 days x 12 months x 10 media)	126,000	126,000	-	0%	
	TV clip archieve charge (30 days X 12 months X 10 TV)	1,260,000	1,260,000	-	0%	
	Sub total Media monitoring	1,386,000	1,386,000	-	0%	
4.6	Handbook for Journalist on Investigative Reporting using RTI					
	RTI Handbook Reprint cost	114,000	114,000	-	0%	
	Distribution of hand book					
	Sub-total of Handbook for Journalist on Investigative Reporting using RTI	114,000	114,000	-	0%	
	Total Investigative Journalism Fund	11,148,877	5,670,969	5,477,908	49%	
5.00	Mentorship Programme					
5.1	Mentorship Training on Corruption					
5.1.1	Mentorship Follow up on Corruption					
	Honorarium for Facilitators (1 person x 3 days) x 1 program	75,000	75,000	-	0%	
	Honorarium for Resource persons (6 session x 1 training	45,000	45,000	-	0%	
	Transportation for facilitators, resource persons,Program staff,Participants (Vehicle Rent+Fuel+driver allowance+toll) x 1 training	68,133	68,133	-	0%	
	Information kit (Folder, writing pad, pen & information material)x 1 training	31,245	31,245	-	0%	
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka x 1 training	45,540	45,540	-	0%	



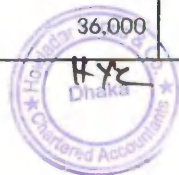
						Amount in BDT
Sl. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) (25 persons x 3 days) x 1 training	158,694	158,694	-	0%	
	Accommodation (25 persons x 3 nights) x 1 training	143,451	143,451	-	0%	
	Travel for Participants (From Outside Dhaka participants , 2 persons x 2 ways)x 1 training	-		-		
	Daily Subsistence allowance for outside Dhaka participants (2 persons x 2 days)x 1 training	-		-		
	Conveyance and incidental cost for participants of Dhaka & Outside Dhaka (12 persons x 3 days)	82,000	82,000	-	0%	
	Connectivity & Incidental Cost for Participants (12 persons x 3 days)	-		-		
	Banner x 1 training	1,500	1,500	-	0%	
	Stationery x 1 training	5,232	5,232	-	0%	
	Daily allowance for programme staffs (5 persons x 3 days)x 1 training	6,750	6,750	-	0%	
	Miscellaneous Expenses x 1 training	10,000	10,000	-	0%	
	Sub total of Mentorship Follow up on Corruption	672,545	672,545	-	0%	
5.2	Special Mentorship Correspondence					
5.2.1	Mentorship Conclave					
	Honorarium for Facilitators (1 person x 4 days) x 1 mentorship	100,000	100,000	-	0%	
	Honorarium for Resource persons (4 sessionx 4 days)	120,000	120,000	-	0%	
	Transportation for facilitators, resource persons, Program staff, Participants (Vehicle Rent+Fuel+driver allowance+toll) x 1 conclave	53,826	53,826	-	0%	
	Information kit (Folder, writing pad, pen & information material)	29,791	29,791	-	0%	
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka (5 days) for 1 mentorship	50,600	50,600	-	0%	
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) (25 persons x 4 days)x 1 mentorship	203,381	203,381	-	0%	
	Accommodation (25 persons x 4 nights)	206,321	206,321	-	0%	
	Travel for Participants (From Outside Dhaka participants , 15 persons x 2 ways)x 1 mentorship	45,000	45,000	-	0%	

						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	Daily Subsistence allowance for outside Dhaka participants (15 persons x 2 days) x 1 mentorship	45,000	45,000	-	0%	
	Conveyance and incidental cost for participants Outside Dhaka (12 persons x 4 days) x 1 mentorship	120,000	120,000	-	0%	
	Banner	1,500	1,500	-	0%	
	Stationery	600	600	-	0%	
	Daily allowance for programme staffs (6 persons x 5 days)	9,900	9,900	-	0%	
	Miscellaneous Expenses	10,000	10,000	-	0%	
	Translation Cost	-	-	-	-	
	Meeting Cost of Mentees [Lunch & Snacks]	-	-	-	-	
	Subtotal Mentorship Conclave	995,919	995,919	-	0%	
5.2.2	Mentorship Support					
	Honorarium for mentor (5 persons x 4 months) x 1 mentorship	500,000	500,000	-	0%	
	Expenses for mentees (15 person x 1 mentorship)	300,000	300,000	-	0%	
	Translation Cost	60,000	-	60,000	100%	
	Sub-Total Mentorship Support	860,000	800,000	60,000	7%	
5.2.3	Certificate Giving Ceremony of Mentorship Programme					
	Time Cost of Media Gatekeeper	75,000	55,000	20,000	27%	Budget utilized as per actual requirement
	Venue (YWCA)	30,000	17,250	12,750	43%	The all participants attended in training from Dhaka. So, this budget
	Food & Refreshments	56,250	35,395	20,855	37%	
	Travel for Participants (From Outside Dhaka participants , 15 persons x 2 ways) x 1 Mentorship	45,000	33,000	12,000	27%	Budget utilized as per actual requirement
	Daily Subsistence allowance for outside Dhaka participants (15 persons x 2 days) x 1 Mentorship	105,000	77,000	28,000	27%	
	Certificate	11,000	7,786	3,214	29%	
	Banner	2,000	1,500	500	25%	
	Sub-Total Certificate Giving Ceremony of Mentorship Programme	324,250	226,931	97,319	30%	



						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
5.2.4	Mentorship Follow up					
	Honorarium for Facilitators (1 person x 3 days) x 1 program	75,000	75,000	-	0%	
	Honorarium for Resource persons 6 session x 1 training	45,000	45,000	-	0%	
	Transportation for facilitators, resource persons, Program staff, Participants (Vehicle Rent+Fuel+driver allowance+toll) x 1 training	56,311	56,311	-	0%	
	Information kit (Folder, writing pad, pen & information material) x 1 training	33,350	33,350	-	0%	
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka x 1 training	36,685	36,685	-	0%	
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) (25 persons x 3 days) x 1 training	141,946	141,946	-	0%	
	Accommodation (25 persons x 3 nights) x 1 training	143,451	143,451	-	0%	
	Travel for Participants (From Outside Dhaka participants , 15 persons x 2 ways) x 1 training	45,000	45,000	-	0%	
	Daily Subsistence allowance for outside Dhaka participants (15 persons x 2 days) x 1 training	45,000	45,000	-	0%	
	Conveyance and incidental cost for participants of Dhaka & Outside Dhaka (15 persons x 3 days)	90,000	90,000	-	0%	
	Banner x 1 training	1,500	1,500	-	0%	
	Stationery x 1 training	2,801	2,801	-	0%	
	Daily allowance for programme staffs (6 persons x 3 days) x 1 training	5,400	5,400	-	0%	
	Miscellaneous Expenses x 1 training	-	-	-		
	Subtotal Mentorship Follow up	721,444	721,444	-	0%	
5.2.5	Intaractive Sessions with Mentors					
	Time cost for Mentors (10 persons x 2 days x Tk.7,500)	150,000	165,000	(15,000)	-10%	
	Transportation for Mentors & Program staffs (Vehicle Rent+Fuel+driver allowance+toll) training (3 Vehicles x 2 times x Tk.8,000)	48,000	51,339	(3,339)	-7%	
	Information kit (Folder, writing pad, pen & information material) (12 Sets x Tk.3,000)	36,000	36,531	(531)	-1%	

						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka) (2 days x Tk.20,000)	40,000	30,360	9,640	24%	
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) (25 persons x 3 days) (15 Persons x 2 days x Tk. 2,500)	75,000	72,168	2,832	4%	
	Accommodation (15 persons x 2 nights x Tk.2,500)	75,000	72,864	2,136	3%	
	Daily Subsistence allowance and Travel allowance for outside Dhaka participant (1 Person x Lumpsum)	10,000	10,000	-	0%	
	Banner (1 unit x Tk.2,000)	2,000	1,500	500	25%	
	Stationery (Lumpsum)	5,000	3,315	1,685	34%	
	Miscellaneous Expenses (Lumpsum)	10,000	9,300	700	7%	
	<i>Sub-total of Intaractive Sessions with Mentors</i>	451,000	452,377	(1,377)	0%	
	<i>Total Special Mentorship Correspondence</i>	3,352,613	3,196,671	155,942	5%	
5.3	Mentorship Training for Correspondents					
	Honorarium for Facilitators (1 person x 4 days)x 1 mentorship	100,000	100,000	-	0%	
	Travel and daily subsistence allowance for Facilitator	10,000	-	10,000	100%	
	Honorarium for Resource persons (4 sessionx 4 days)	120,000	112,500	7,500	6%	
	Transportation for facilitators, resource persons,Program staff,Participants (Vehicle Rent+Fuel+driver allowance+toll) x 1 conclave	96,000	76,303	19,697	21%	
	Information kit (Folder, writing pad, pen & information material)	50,000	52,090	(2,090)	-4%	
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka (4 days) for 1 mentorship	80,000	63,250	16,750	21%	
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner)	205,000	191,640	13,360	7%	
	Accommodation	205,000	175,328	29,672	14%	
	Travel for Participants (From Outside Dhaka participants , 12 persons x 2 ways)	36,000	36,000	-	0%	
	Daily Subsistence allowance for outside Dhaka participants (12 persons x 2 days)	36,000	36,000	-	0%	



						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	Incidental cost for participants Outside Dhaka (12 persons x 4 days)	96,000	96,000	-	0%	
	Banner	2,000	1,500	500	25%	
	Stationery	5,000	4,707	293	6%	
	Daily allowance for programme staffs (5 persons x 4 days)	9,000	10,050	(1,050)	-12%	
	Miscellaneous Expenses	10,000	9,600	400	4%	
	<i>Sub-total of Mentorship Training for Correspondents</i>	<i>1,060,000</i>	<i>964,968</i>	<i>95,032</i>	<i>9%</i>	
5.4	<i>Bootcamp for Reporters on Investigative reporting (Dhaka)</i>					
	Honorarium for Facilitators (1 person x 4 days) x 1 program	100,000	100,000	-	0%	
	Travel and daily subsistence allowance for Facilitator	10,000	3,600	6,400	64%	
	Honorarium for Resource persons (4 session x 4 Days)	120,000	60,000	60,000	50%	
	Transportation for facilitators, resource persons, Program staff, Participants (Vehicle Rent+Fuel+driver allowance+toll) x 1 training	96,000	62,468	33,532	35%	
	Information kit (Folder, writing pad, pen & information material) x 1 training	37,500	35,779	1,721	5%	
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka	80,000	68,310	11,690	15%	
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner)	205,000	197,163	7,837	4%	
	Accommodation	205,000	168,498	36,502	18%	
	Conveyance and incidental cost for Dhaka reporters (12 persons x 4 days)	96,000	88,000	8,000	8%	
	Banner	2,000	1,500	500	25%	
	Stationery	5,000	5,326	(326)	-7%	
	Daily allowance for programme staffs (5 persons x 4 days)	9,000	7,950	1,050	12%	
	Miscellaneous Expenses	10,000	9,300	700	7%	



						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	<i>Sub total of Bootcamp for Reporters on Investigative reporting (Dhaka)</i>	975,500	807,894	167,606	17%	
	<i>Total of Mentorship Programme</i>	6,060,658	5,642,078	418,580	7%	
6.00	Safety and Security Program & Training					
6.1	Safety & Security Communication Materials					
	Safety & Security Communication Materials Re print	185,000	185,000		0%	
	Communication Materials Distribution Cost	-				
	Sub-total of Safety & Security Communication Materials	185,000	185,000	-	0%	
	Total of Safety & Security Program & Training	185,000	185,000	-	0%	
7.00	Sector wide					
7.1	Capacity building for journalists association					
	Capacity building for journalists association (4 program)	1,400,000	1,400,000	-	0%	
	Sub Total Capacity building for journalists association	1,400,000	1,400,000	-	0%	
7.1.1	Investigative Training for DRU Member					
	Honorarium for Facilitators (1 person x 3 days) x 1 training	75,000	75,000	-	0%	
	Honorarium for Resource persons (4 sessionx 3 days)	90,000	22,500	67,500	75%	
	Transportation for facilitators, resource persons, Program staff, Participants (Vehicle Rent+Fuel+driver allowance+toll) x 1 training	96,000	69,117	26,883	28%	
	Information kit (Folder, writing pad, pen & information material)	30,000	33,027	(3,027)	-10%	
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka (3 days) for 1 training	60,000	45,540	14,460	24%	
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) (23 persons x 3 days)x 1 training	172,500	119,017	53,483	31%	
	Accommodation (21 persons x 3 nights)	157,500	127,512	29,988	19%	
	Conveyance and incidental cost for participants Outside Dhaka (15 persons x 3 days) x 1 training	90,000	78,000	12,000	13%	

						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	Banner	2,000	1,500	500	25%	
	Stationery	10,000	1,878	8,122	81%	
	Miscellaneous Expenses	10,000	8,400	1,600	16%	
	Sub-total of Investigative Training for DRU Member	793,000	581,491	211,509	27%	
7.2	Webinar Series of Covid-19					
	Online Meeting Platform	96,134	96,759	(625)	-1%	
	Equipment & Accessories	30,540	30,540	-	0%	
	Subtotal Webinar Series of Covid-19	126,674	127,299	(625)	0%	
7.3	International Training Program (ITP)					
	International Training Program (ITP)	500,000	119,200	380,800	76%	Spent as per actual requirement
	Sub total of International Training Program (ITP)	500,000	119,200	380,800	76%	
7.3.1	Coordinator-ITP			-		
	Subtotal International Training Program (ITP)	-	-	-		
7.3.2	Country Team Meeting Cost					
	Meeting Cost [4 meeting x 8 persons]	16,000	9,723	6,277	39%	
	Subtotal Country Team Meeting Cost	16,000	9,723	6,277	39%	
7.3.3	Advocacy Meeting with News room manager					
	Honorarium for Expert	82,500	82,500	-	0%	
	Transportation	63,526	63,526	-	0%	
	Accomodation [24 persons x 1 night]	43,263	43,263	-	0%	
	Food & Refreshment (Breakfast, 2 tea-snacks, lunch and dinner) [25 persons x 2 days]	72,674	72,674	-	0%	
	Venue	15,180	15,180	-	0%	
	Information Kit [Folder, writing pad & pen etc]	12,419	12,419	-	0%	
	Stationery & Supplies	2,080	2,080	-	0%	
	Sub-total of Advocacy Meeting with News room manager	291,642	291,642	-	0%	
7.3.4	Report Sharing Meeting					
	Report Sharing Meeting Cost	100,000	48,142	51,858	52%	
	Sub total of Report Sharing Meeting	100,000	48,142	51,858	52%	

						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
7.3.5	Workshop for Change Initiative Finalization ITP 2 programme					
	Honorarium for Local Facilitator	50,000	25,000	25,000	50%	
	Transportation for facilitators, resource persons, Program staff, Participants (Vehicle Rent+Fuel+driver allowance+toll) x 1 workshop	48,000	9,000	39,000	81%	
	Accommodation [12 persons x 2 nights]	60,000	-	60,000	100%	
	Food & Refreshment (Breakfast, 2 tea-snacks, lunch and dinner) [12 persons x 2 days]	60,000	11,157	48,843	81%	
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka (2 days) for 1 workshop	40,000	23,000	17,000	43%	
	Information Kit [Folder, writing pad & pen etc. [9 sets]	27,000	26,860	140	1%	
	Travel for outside Dhaka participants (R.U) lumpsum (Tk.4,000 x 2 ways)	8,000	8,000	-	0%	
	Daily Subsistence allowance for outside Dhaka participants (1 person x 2 days x Tk.3,500) + (1 person x 1 day x Tk.3,500)	10,500	7,000	3,500	33%	
	Stationery & Supplies	4,000	-	4,000	100%	
	Miscellaneous Expenses	10,000	-	10,000	100%	
	<i>Sub-total of Workshop for Change Initiative Finalization ITP 2 programme</i>	317,500	110,017	207,483	65%	
7.3.6	Coordination Workshop with ITP 1 and ITP 2					
	Food & Refreshment (2 tea-snacks and lunch and dinner) [15 persons x 1 day x Tk.1,250]	18,750	16,772	1,978	11%	
	Venue (YWCA)	25,000	19,630	5,370	21%	
	Information Kit [Folder, writing pad & pen etc. [12 sets]	45,000	26,340	18,660	41%	
	Conveyance and incidental cost for participants of Dhaka (10 persons x Tk.3,000)	30,000	30,000	-	0%	
	Travel for outside Dhaka participants (RU & JU) (Tk.4000 x 2 persons x 2 ways)	16,000	8,000	8,000	50%	

						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	Daily Subsistence allowance for outside Dhaka participants (1 person x 2 days x Tk.3,500 and 1 person x 1 day x Tk.3,500)	10,500	7,000	3,500	33%	
	Sub-total of Coordination Workshop with ITP 1 and ITP 2	145,250	107,742	37,508	26%	
	Total International Training Program (ITP)	1,370,392	686,466	683,926	50%	
7.4	Gender Survey & Guideline Development Cost					
7.4.1	Media Content Monitoring					
	Data Entry Operator (1 person)			-		
	Newspaper Subscription (30 days x 15 Media x 6 months)			-		
	Honorarium for Media Content Monitoring	300,000	350,000	(50,000)	-17%	Spent as per actual requirement
	TV , Media & Archive Charge (30 days X 10 TV X 6 months)			-		
	Sub Total Media Content Monitoring	300,000	350,000	(50,000)	-17%	
7.4.2	Gender Survey Draft report sharing Meeting					Organized the meeting through online zoom platfor , so no cost incurred under this budget head.
	Time cost for participants	75,000	-	75,000	100%	
	Food & Refreshment [Lunch & Snancks]	17,500	-	17,500	100%	
	Information kit (Folder, writing pad, pen & information material)	30,000	-	30,000	100%	
	Travel for outside Dhaka participants (Tk.1000 x 2 ways x 3 persons)	6,000	-	6,000	100%	
	Daily Subsistence allowance for outside Dhaka participants (3 persons x 2 days x Tk.3,500)	21,000	-	21,000	100%	
	Sub total of Gender Survey Draft report sharing Meeting	149,500	-	149,500	100%	
7.4.3	Baseline Survey Report Publication					
	DTP design, editing & printing Baseline Survey Report	200,000	30,000	170,000	85%	Due to shortage of time MRDI will publish the survey report virtually in MRDI website instead of publication.That's why graphic design payment was made.
	Distribution cost	10,000		10,000	100%	
	Sub total of Baseline Survey Report Publication	210,000	30,000	180,000	86%	
	Develop Guideline based on survey report					
7.4.4	Consultation Meeting for Developing Guideline					

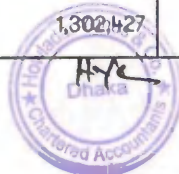


						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	Time cost for expert	50,000	45,000	5,000	10%	
	Food & Refreshment (Lunch & Snacks)					
	Information Kit					
	<i>Sub total of Consultation Meeting for Developing Guideline</i>	50,000	45,000	5,000	10%	
7.4.5	Guideline Review & Publication					
	Honorarium for guideline review	150,000	150,000	-	0%	
	DTP design, editing & printing Baseline Survey Report	150,000	71,000	79,000	53%	
	Distribution cost	10,000	6,539	3,461	35%	
	<i>Sub-total of Guideline Review & Publication</i>	310,000	227,539	82,461	27%	
7.4.6	GMR report Publication					
	Honorarium for GMR review	60,000	65,000	(5,000)	-8%	
	DTP design, editing & printing GMR Report	250,000	207,000	43,000	17%	
	Distribution cost	20,000	7,092	12,908	65%	
	<i>Sub-total of GMR report Publication</i>	330,000	279,092	50,908	15%	
	<i>Total Gender Survey & Guideline Development Cost</i>	1,349,500	931,631	417,869	31%	
7.5	Gender Advocacy and Capacity Building					
	Advocacy	200,000	-	200,000	100%	MRDI started advocacy in the media houses through one to one meeting with the editors that's why no budget was spent in the advocacy programme which is still going on. The capacity will be planned after getting consent from the media
	Policy Guideline Development for Media house	100,000	-	100,000	100%	
	In-house Capacity Building on Gender Guideline	200,000	-	200,000	100%	
	<i>Sub total of Gender Advocacy and Capacity Building</i>	500,000	-	500,000	100%	
	<i>Total Sector wide</i>	5,539,566	3,726,887	1,812,679	33%	
8.00	Media Innovation Hub					
8.1	Online Training Courses					
	Online Training Courses on Safety & Security	2,500,000	2,348,839	151,161	6%	
	Cloud Server Facility					
	Online Platform Service (Zoom)	60,000	74,894	(14,894)	-25%	
	<i>Sub Total Online Training Courses</i>	2,560,000	2,423,733	136,267	5%	



						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
8.2	Promotion of Online Training Courses					
	Transportation (Vehicle Rent+Fuel+driver allowance+toll)	191,292	174,632	16,660	9%	
	Accomodation [2 days x 4 person x 6 visit]	83,043	48,803	34,240	41%	
	Daily allowance for programme staffs [3 days x 4 person x 6 visit]	75,000	48,600	26,400	35%	
	Venue [6 days for 6 visit]	62,258	51,258	11,000	18%	
	Food [25 participant x 6 visit]	157,377	115,519	41,858	27%	
	Conveyance [20 participant x 6 visit]	106,000	82,000	24,000	23%	
	Conveyance and communication for local coordinator [1 person x 6 days]	15,000	12,000	3,000	20%	
	Honorarium for Local Coordinator (1 person x 6 days)	50,000	40,000	10,000	20%	
	Information Kit (20 participant x 6 visit)	27,818	9,574	18,244	66%	
	Meeting cost of local media house (3 media house)	33,507	33,507	-	0%	
	Sub Total Promotion of Online Training Courses	801,295	615,893	185,402	23%	
8.3	Website Development					
	Website Maintainance Support cost	120,000	12,464	107,536	90%	
	Sub Total Website Development	120,000	12,464	107,536	90%	
	Total of Media Innovation Hub	3,481,295	3,052,090	429,205	12%	
9.0	RTI Help Desk & Clinic					
	Support Cost of RTI Applications	150,000	3,070	146,930	98%	
	Total RTI Help Desk & Clinic	150,000	3,070	146,930	98%	
10.00	MRDI's Organizational Sustainability					
	MRDI's Organizational Sustainability Cost	1,000,000	46,640	953,360	95%	At the very end of the fiscal one programme planned which sheduled on 3-5 September,2022. Budget spent against the information kit of the programme.
	Total MRDI's Organizational Sustainability	1,000,000	46,640	953,360	95%	

						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
11.00	Internal Activities					
11.1	Organizational Review for MRDI					
	Legal Expert	550,000	550,000	-	0%	
	Honorarium for Automation Expert for staff training	500,000	500,000	-	0%	
	Subtotal Organizational Review for MRDI	1,050,000	1,050,000	-	0%	
11.2	Office Equipment					
	Office Equipment	2,040,000	2,178,458	(138,458)	-7%	
	Studio setup for online course	500,000	503,527	(3,527)	-1%	
	Photocopier Machine	200,000	193,500	6,500	3%	
	Office Security device / equipment	300,000	67,211	232,789	78%	
	Sub-total of Office Equipment	3,040,000	2,942,696	97,304	3%	
	Total of Internal Activities	4,090,000	3,992,696	97,304	2%	
12.00	Audit					
	Audit Fees & Related Expenses	175,000	100,000	75,000	43%	
	Total Audit	175,000	100,000	75,000	43%	
13.00	Project Development Cost					
	Honorarium for Advisor for project development	2,000,000	2,000,000	-	0%	
	Total of Project Development Cost	2,000,000	2,000,000	-	0%	
14.00	Translation					
	Translation cost	50,000	-	50,000	100%	
	Total of Translation	50,000	-	50,000	100%	
	Total before Contingency	55,451,584	45,632,688	9,818,896	18%	
15.00	Program Management Cost					
	MRDI Overhead (30% on HR cost from September 2021 to April 2022 & 22% on the HR cost from May to Aug 2022)	5,607,940	5,523,192	84,748	2%	
	Contingency 5% (from September to April) & 2% (May to August) based on FOJO approval	2,305,056	1,302,427	1,002,629	43%	



						Amount in BDT
SL. No	Particulars	Budgeted Amount	Actual expenditure	Variance	Variance in %	Reason for variance
	Facility service for Fojo Staffs	420,000	420,000	-	0%	
	Financial services	46,555	17,634	28,921	62%	
	Sub total Programme Management Cost	8,379,551	7,263,253	1,116,298	13%	
	Grand Total Cost	63,831,135	52,895,941	10,935,194	17%	

Total Expenditure as per FD-4/1 (Annexure-A/1)	52,895,941
Less: Current year Provision	(107,830)
Add: Payment for prior year provision	1,992,578
Foreign donation utilized during audit period	54,780,689

Signature & Seal



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

Project: Improving Qualitative Journalism in Bangladesh Phase -II
Implemented by: Management and Resources Development Initiative (MRDI)
In partnership with: Fojo Media Institute, Linnaeus University, Sweden
For the period ended 31 August 2022

Notes to FD-4

A. Reconciliation of cash and cash equivalents as per Financial Statements and Unutilized Donor Fund

Particulars	Taka
Cash and cash equivalents	7,093,635
Less: Provision of Expenses	107,830
Less: Reserve fund-bank interest	41,231
Unutilized Donor Fund as per Financial Statements	<u>6,574,574</u>



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

Name of the Project	: "Improving Qualitative Journalism in Bangladesh Phase -II"
Audit Period	: 01 September 2021 to 31 August 2022
Project Approval No. and Date	: 1 st approval no. 03.07.2666.665.68.102.19-1017, Date- 11 November 2019
1 st revised approval no.	: 03.07.2666.665.68.102.19-356, Date- 25 March 2020
2 nd revised approval no.	: 03.07.2666.665.68.102.19-785, Date- 27 July 2020
3 rd revised approval no.	: 03.07.2666.665.68.102.19-682, Date- 03 March 2021
4 th revised approval no.	: 03.07.2666.665.68.102.19-1123, Date- 19 September 2021
5 th revised approval no.	: 03.07.2666.666.68.102.2019-251, Date- 09 March 2022
6 th revised approval no.	: 03.07.2666.666.68.102.2019-311, Date- 27 April 2022

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 (ISAs) and performed our role with utmost responsibility and independence in case during our audit. Report has also been issued using MS Excel.

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.

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 shown in cash basic not accrual basic. Total amount of approved budget, actual expenditures & difference between these two is mentioned in the FD-4 certificate. Details of these, such as approved budget, actual expenditures, variances, and explanation of variances has been mentioned in Annexure-A/1 of the FD-4. Budget line item/sub-line item of Annexure-A/1 has been presented as per the approved project.

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 "Improving Qualitative Journalism in Bangladesh Phase -II" Project for the period 01 September 2021 to 31 August 2022. 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 project description is as follows:

A. Overall objectives:

The objectives of the project are-

- i. Improving Qualitative Journalism in Bangladesh-Phase II aims to improve Media in Bangladesh contribute to strengthened democracy and gender equality, greater respect for human rights and freedom from oppression. The project facilitates implementation of Management and Resources Development Initiative (MRDI) in Dhaka.
- ii. Enhancement of journalists as media manager and trainer.

B. Programme Activities:

- i. Investigative Journalism Partnership (IJP).
- ii. Training on Investigative Journalism
- iii. Investigative Journalism Helpdesk
- iv. Fact Checking Handbook
- v. Media Monitoring
- vi. Handbook for Journalist on Investigative Reporting using RTI
- vii. Mentorship Programme
- viii. Bootcamp for Reporters on Investigative reporting (Dhaka)
- ix. Safety & Security Communication Materials
- x. Capacity building for journalists' association
- xi. Investigative Training for DRU Member
- xii. Webinar Series of Covid-19
- xiii. International Training Program (ITP)
- xiv. Country Team Meeting Cost
- xv. Advocacy Meeting with Newsroom manager
- xvi. Report Sharing Meeting
- xvii. Workshop for Change Initiative Finalization ITP 2 programme
- xviii. Coordination Workshop with ITP 1 and ITP 2
- xix. Media Content Monitoring
- xx. Baseline Survey Report Publication
- xxi. Consultation Meeting for Developing Guideline
- xxii. Guideline Review & Publication
- xxiii. GMR report Publication
- xxiv. Online Training Courses
- xxv. Promotion of Online Training Courses
- xxvi. MRDI's Organizational Sustainability
- xxvii. Organization Review for MRDI



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	"Improving Qualitative Journalism in Bangladesh Phase - II".																					
3.	Duration of the project	01 September 2021 to 31 August 2022.																					
4.	Memo No. & Date of approval of the project	Project Approval No. and Date: 1st approval no. 03.07.2666.665.68.102.19-1017, Date- 11 November 2019 1st revised approval no.: 03.07.2666.665.68.102.19-356, Date- 25 March 2020 2nd revised approval no.: 03.07.2666.665.68.102.19-785, Date- 27 July 2020 3rd revised approval no.: 03.07.2666.665.68.102.19-682, Date- 03 March 2021 4th revised approval no.: 03.07.2666.665.68.102.19-1123, Date- 19 September 2021 5th revised approval no.: 03.07.2666.666.68.102.2019-251, Date- 09 March 2022 6th revised approval no.: 03.07.2666.666.68.102.2019-311, Date- 27 April 2022																					
5.	Ref No. & Date of fund release	Ref. No. 03.07.2666.665.68.102.19-1123, 03.07.2666.666.68.102.2019-251, 03.07.2666.666.68.102.2019-311 Date-19 September 2021, 09 March 2022, 27 April 2022																					
6.	Amount of fund release (including installment)	Total amount of fund/money release in 3rd year of the project by NGOAB and the fund were received from donor by the project through following installments: <table border="1"> <thead> <tr> <th>Date</th> <th>Mode of Receipt</th> <th>Amount in Taka</th> </tr> </thead> <tbody> <tr> <td>21-Nov-21</td> <td>Bank transfer</td> <td>10,559,317</td> </tr> <tr> <td>23-Feb-22</td> <td>Bank transfer</td> <td>16,335,705</td> </tr> <tr> <td>24-Apr-22</td> <td>Bank transfer</td> <td>6,297,966</td> </tr> <tr> <td>2-Jun-22</td> <td>Bank transfer</td> <td>1,803,350</td> </tr> <tr> <td>16-Jun-22</td> <td>Bank transfer</td> <td>1,796,944</td> </tr> <tr> <td>27-Jun-22</td> <td>Bank transfer</td> <td>1,806,710</td> </tr> </tbody> </table>	Date	Mode of Receipt	Amount in Taka	21-Nov-21	Bank transfer	10,559,317	23-Feb-22	Bank transfer	16,335,705	24-Apr-22	Bank transfer	6,297,966	2-Jun-22	Bank transfer	1,803,350	16-Jun-22	Bank transfer	1,796,944	27-Jun-22	Bank transfer	1,806,710
Date	Mode of Receipt	Amount in Taka																					
21-Nov-21	Bank transfer	10,559,317																					
23-Feb-22	Bank transfer	16,335,705																					
24-Apr-22	Bank transfer	6,297,966																					
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16-Jun-22	Bank transfer	1,796,944																					
27-Jun-22	Bank transfer	1,806,710																					



Sl. #	Name of the Implementation Agency	Management and Resources Development Initiative (MRDI)		
		19-Jul-22	Bank transfer	13,859,662
		Fund Received during the audit period:		52,459,654
7.	Amount of foreign donation received	Taka 52,459,654		
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 period)	01 September 2021 to 31 August 2022		
10.	Project area (District & Upazilla)	Dhaka, Dhaka City corporation		
11.	Number of beneficiaries	3125		

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 3rd year audit of this project “Improving Qualitative Journalism in Bangladesh Phase -II” and the prior year audit report was submitted to the NGOAB.

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, Sobhanbagh, 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 52,459,654 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	10,559,317	21-Nov-21	Prime Bank Ltd., Asad Gate Branch	10,559,317	23-Nov-21	Fojo Media Institute, Linnaeus University, Sweden	
	16,335,705	23-Feb-22		16,335,705	24-Feb-22		
	6,297,966	24-Apr-22		6,297,966	26-Apr-22		
	1,803,350	2-Jun-22		1,803,350	07-Jun-22		
	1,796,944	16-Jun-22		1,796,944	28-Jun-22		
	1,806,710	27-Jun-22		1,806,710	30-Jun-22		
	13,859,662	19-Jul-22		13,859,662	24-Jul-22		
Total	52,459,654		Total	52,459,654			

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

Condition-13

Donations received in kind/ Commodities 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 (01 September 2021 to 30 August 2022) Bank Interest of Taka 48,985 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.

Condition-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 Taka 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 not taken any loan during the audit period.

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 project fund and Executive Director has received a total amount of BDT 6,365,885



from the programs of which BDT 3,011,267 is received as salary from this project and BDT 3,354,618 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 FD-4/1 (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 into the Treasury. Revenue stamps have also been affixed in applicable cases. During the year, the NGO deposited BDT 1,857,714 for Tax and BDT 451,016 for VAT to the Government Treasury to Sonali Bank Limited, Mohammadpur Bazar Branch, Dhaka-1207. Details for the VAT and TAX are referred to 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 period ended 31 August 2022 is given in Annexure-C. Moreover, the total fixed assets schedule of the NGO for the year ended 30 June 2021 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

No significant issue was identified during our audit period and no management letter has been issued.

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 "Improving Qualitative Journalism in Bangladesh Phase -II" project for the third time i.e. this is our third 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
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 bored 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, dated- 31 January 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 Workshsop 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

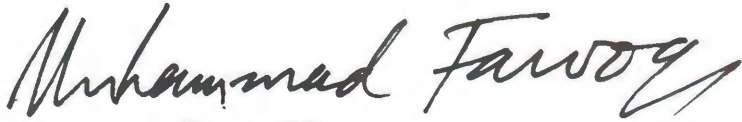
As per the condition of project approval of NGOAB, the audit has been completed within 2 months from the period end.

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 2210260521AS858533, dated-26 October 2022.

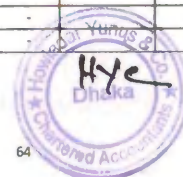


Muhammad Farooq FCA
Managing Partner, Enrolment No. 0521
Howladar Yunus & Co.,
Chartered Accountants
Dated, Dhaka: 26 October 2022

NGO Affairs Bureau Enlistment/Renewal Memo No: # 03.07.2666.657.43.253.17-619, dated- 31 January 2022, (Sl. No. 48)

Project Name: Improving Qualitative Journalism in Bangladesh- Phase II
 Implemented by: Management and Resources Development Initiative (MRDI)
 In partnership with Fojo Media Institute, Linnaeus University, Sweden
 Statement of Tax & VAT deposited for the year ended August 31, 2022

Sl. No.	Head of expenditures	Actual expenses	Amount in BDT														
			Deductible amount		Deducted amount		Deposited amount		Outstanding		VAT		TAX				
			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date			
1.00	Human Resources																
	Salaries (gross salaries including social security charges and other related costs including MRDI Overhead, local staff)																
	Executive Director (5% ITP + 41% Fojo working time)	2,613,793	-	-	-	-	-	-	-	-	-	-	-				
	Executive Director (Festival allowance)	397,474	-	-	-	-	-	-	-	-	-	-	-				
	Head of IJ Helpdesk (Full time)	2,691,240	-	-	-	-	-	-	-	-	-	-	-				
	Head of IJ Helpdesk (Festival allowance)	327,378	-	-	-	-	-	-	-	-	-	-	-				
	Project Manager	1,118,636		87,638	-	87,638	-	87,638	-	-	-	-	-	T-7, T-8, T-12, T-31	06-06-2022, 30-6-2022, 01-08-2022, 31-08-2022		
	Project Manager (Festival allowance)	139,830	-	-	-	-	-	-	-	-	-	-	-				
	Advisor, MEAL (Full Time)	600,000	-	-	-	-	-	-	-	-	-	-	-				
	Advisor, MEAL (Festival allowance)	90,000	-	-	-	-	-	-	-	-	-	-	-				
	M & E Expert	183,798	-	-	-	-	-	-	-	-	-	-	-				
	M & E Expert (Festival allowance)	54,900	-	-	-	-	-	-	-	-	-	-	-				
	Manager Implementation (Full time)	1,250,270	-	85,656	-	85,656	-	85,656	-	-	-	-	-	T-03, T-08, T-05, T-10, T-01, T-04, T-29, T-11	03-10-21, 15-11-21, 23-01-22, 02-12-21, 10-02-22, 28-2-22, 17-4-22, 9-5-22		
	Manager Implementation (Festival allowance)	89,548	-	-	-	-	-	-	-	-	-	-	-				
	Capacity Building Manager (Full Time)	716,380	-	97,219	-	97,219	-	97,219	-	-	-	-	-	T-7, T-8, T-12, T-31	06-06-2022, 30-6-2022, 01-08-2022, 31-08-2022		
	Capacity Building Manager (Festival allowance)	89,547	-	-	-	-	-	-	-	-	-	-	-				
	Head of RTI Help Desk (Full Time)	334,800	-	-	-	-	-	-	-	-	-	-	-				
	Head of RTI Help Desk (Festival allowance)	62,000	-	-	-	-	-	-	-	-	-	-	-				
	Project Coordinator (Full time)	708,330	-	13,510	-	13,510	-	13,510	-	-	-	-	-	T-03, T-08, T-05, T-10, T-01, T-04, T-29, T-11	03-10-21, 15-11-21, 23-01-22, 02-12-21, 10-02-22, 28-2-22, 17-4-22, 9-5-22		
	Project Coordinator (Festival allowance)	55,800	-	-	-	-	-	-	-	-	-	-	-				
	Project Coordinator - I (Full time)	111,600	-	-	-	-	-	-	-	-	-	-	-				
	Project Coordinator - I (Festival allowance)	15,500	-	-	-	-	-	-	-	-	-	-	-				
	Project Coordinator, IJP -2 (Full Time)	446,400	-	18,833	-	18,833	-	18,833	-	-	-	-	-	T-7, T-8, T-12, T-31	06-06-2022, 30-6-2022, 01-08-2022, 31-08-2022		
	Project Coordinator, IJP -2 (Festival allowance)	55,800	-	-	-	-	-	-	-	-	-	-	-				
	Project Coordinator - 3 (Full time)	363,284	-	-	-	-	-	-	-	-	-	-	-				
	Project Coordinator - 3 (Festival allowance)	50,456	-	-	-	-	-	-	-	-	-	-	-				
	Logistic Coordinator (Full time)	681,282	-	-	-	-	-	-	-	-	-	-	-				
	Logistic Coordinator (Festival allowance)	71,400	-	-	-	-	-	-	-	-	-	-	-				
	Finance Controller (Partial)	214,758	-	-	-	-	-	-	-	-	-	-	-				
	Finance Controller (Festival allowance)	29,900	-	-	-	-	-	-	-	-	-	-	-				
	Finance Manager (Full time)	1,226,700	-	-	-	-	-	-	-	-	-	-	-				
	Finance Manager (Festival allowance)	124,000	-	-	-	-	-	-	-	-	-	-	-				
	Senior Finance Officer (Partial)	171,360	-	-	-	-	-	-	-	-	-	-	-				
	Senior Finance Officer (Festival allowance)	23,800	-	-	-	-	-	-	-	-	-	-	-				
	Finance Officer (Full time)	277,833	-	-	-	-	-	-	-	-	-	-	-				
	Finance Officer (Festival allowance)	22,500	-	-	-	-	-	-	-	-	-	-	-				



Project Name: Improving Qualitative Journalism in Bangladesh- Phase II
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 In partnership with Fojo Media Institute, Linnaeus University, Sweden
 Statement of Tax & VAT deposited for the year ended August 31, 2022

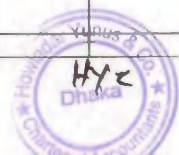
Sl. No.	Head of expenditures	Actual expenses	Amount in BDT													
			Deductible amount		Deducted amount		Deposited amount		Outstanding		VAT		TAX			
			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date		
	Sub Editor -GIJN (Full time)	786,590	-	9,172	-	9,172	-	9,172	-	-	-	-	-	-	T-03, T-08, T-7, T-8, T-12, T-31	03-10-21, 15-11-21, 06-06-22, 30-6-22, 01-08-22, 31-08-22
	Sub Editor -GIJN (Festival allowance)	74,340	-	-	-	-	-	-	-	-	-	-	-	-		
	IT Officer (Full time)	472,680	-	-	-	-	-	-	-	-	-	-	-	-		
	IT Officer (Festival Allowances)	41,300	-	-	-	-	-	-	-	-	-	-	-	-		
	Senior IT Officer (Full Time)	297,360	-	-	-	-	-	-	-	-	-	-	-	-		
	Senior IT Officer (Festival Allowances)	41,300	-	-	-	-	-	-	-	-	-	-	-	-		
	RTI Help Desk Officer (Partial)	212,600	-	-	-	-	-	-	-	-	-	-	-	-		
	RTI Help Desk Officer (Festival Allowances)	22,972	-	-	-	-	-	-	-	-	-	-	-	-		
	Senior RTI Help Desk Officer (Partial)	156,240	-	-	-	-	-	-	-	-	-	-	-	-		
	Senior RTI Help Desk Officer (Festival allowance)	21,700	-	-	-	-	-	-	-	-	-	-	-	-		
	Deputy Manager, Programme (Associate to Team Leader for project & ITP Program) [26% ITP + 74% FOJO]	380,610	-	-	-	-	-	-	-	-	-	-	-	-		
	Deputy Manager, Programme (Festival Allowances)	13,305	-	-	-	-	-	-	-	-	-	-	-	-		
	Principle Investigator, (Partial: Average 6 hours per day)	1,400,000	-	103,161	-	103,161	-	103,161	-	-	-	-	-	T-03, T-08, T-05, T-10, T-01, T-04, T-29, T-11	03-10-21, 15-11-21, 23-01-22, 02-12-21, 10-02-22, 28-2-22, 17-4-22, 9-5-22	
	Principle Investigator (Festival Allowances)	87,500	-	-	-	-	-	-	-	-	-	-	-	-		
	Coordinator, Gender Study (Full time)	350,000	-	-	-	-	-	-	-	-	-	-	-	-		
	Coordinator, Gender Study (Festival Allowances)	25,000	-	-	-	-	-	-	-	-	-	-	-	-		
	Media Monitoring Officer [2 persons] (Full time)	293,000	-	-	-	-	-	-	-	-	-	-	-	-		
	Media Monitoring Officer [2 persons] (Festival Allowances)	15,000	-	-	-	-	-	-	-	-	-	-	-	-		
	Media Monitoring Officer-1 (Full Time)	252,000	-	5,834	-	5,834	-	5,834	-	-	-	-	-	T-8, T-12, T-31	30-6-2022, 01-08-2022, 31-08-2022	
	Media Monitoring Officer-1 (Festival Allowances)	31,500	-	-	-	-	-	-	-	-	-	-	-	-		
	Media Monitoring Officer-2 (Full Time)	160,000	-	834	-	834	-	834	-	-	-	-	-	T-12, T-31	01-08-2022, 31-08-2022	
	Media Monitoring Officer-2 (Festival Allowances)	20,000	-	-	-	-	-	-	-	-	-	-	-	-		
	Project Officer (Full Time)	160,000	-	-	-	-	-	-	-	-	-	-	-	-		
	Project Officer (Festival Allowances)	20,000	-	-	-	-	-	-	-	-	-	-	-	-		
	Office Junior (Partial)	40,250	-	-	-	-	-	-	-	-	-	-	-	-		
	Office Junior (Festival Allowances)	5,000	-	-	-	-	-	-	-	-	-	-	-	-		
	MRDI Overhead (30% of the HR: Human Resources)	5,523,192	-	-	-	-	-	-	-	-	-	-	-	-		
	Total Human resources	26,313,736	-	421,857	-	421,857	-	421,857	-	-	-	-	-	-		
2.00	Per diems for missions/travel, Local staff															
	Total Per diems for missions/travel, Local staff															
3.00	Travel & Accommodation															
	Travel costs, MRDI staff															
	MRDI staff, International travel															
	MRDI staff, local travel	19,063														



Project Name: Improving Qualitative Journalism in Bangladesh- Phase II
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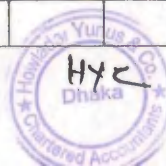
Amount in BDT

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
	MRDI-Fojo project Staff local travel (lumpsum days)	303,651	29,049	6,387	29,049	6,387	29,049	6,387			T-02, T-17, T-06, T-09, T-16, T-02, T-10, T-14, T-33	03-10-21, 02-11-21, 19-12-21, 23-01-22, 02-12-21, 21, 02-02-22, 10-2-22, 31-3-22, 9-5-22, 31-8-22	T-03, T-16, T-32, T-05, T-10, T-15, T-01, T-11, T-11, T-12, T-34	03-10-21, 02-11-21, 19-12-21, 23-01-22, 02-12-21, 02-02-22, 10-02-22, 31-3-22, 9-5-22, 31-8-22
	Visa related expenses													
	Local conveyance & Communication cost (In abroad) (3 visit x 8 days)													
	Total Travel & Accommodation	422,714	29,049	6,387	29,049	6,387	29,049	6,387	-	-				
4.00	Investigative Journalism Partnership (IJP)													
4.1	IJP Partnership													
	Accommodation for expert/journalists/MRDI Staffs	76,408												
	Per diem for expert/journalists/MRDI Staffs	92,505												
	Transportation cost for expert/journalist/MRDI staffs (including vehicle rent, fuel, toll, driver allowance, etc)	107,648												
	Meeting cost (lumpsum)	23,061												
	Expert honorarium	700,000		70,000		70,000		70,000					T-08, T-12	15-11-21, 9-5-22
	Consultant													
	Equipments rental, Printing & supply, Research, fixer & Data collection for partnership	276,357	16,435	5,478	16,435	5,478	16,435	5,478			T-07	15-11-21	T-08	15-11-21
	Expert Honorarium for capacity building on Digital transformation & digital audit	1,000,000		100,000		100,000		100,000					T-15, T-11	02-02-22, 9-5-22
	IJP and SJP Partnership													
	IJ Partnership and SJ Partnership	712												
	Advisor, IJP													
	Sub total Investigative Journalism Partnership (IJP)	2,276,691	16,435	176,478	16,435	176,478	16,435	176,478	-	-				
4.1.1	Training for Facilitator													
	Honorarium for Local Expert (1 person x 3 days x Tk.50,000)													
	Time cost for Facilitators (10 persons x 3 days x Tk.7,500)													
	Transportation for Facilitators & Program staffs (Vehicle Rent+Fuel+driver allowance+toll) training (3 Vehicles x 2 times x Tk.8,000)													
	Information kit (Folder, writing pad, pen & information material) (12 Sets x Tk.3,000)													
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka) (3 days x Tk.20,000)													
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) (16 Persons x 3 days x Tk. 2,500)													
	Accommodation (16 persons x 3 nights x Tk.2,500)													
	Daily Subsistence allowance and Travel allowance for outside Dhaka participant (1 Person x Lumpsum)													
	Banner (1 unit x Tk.2,000)													



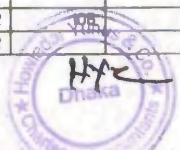
Project Name: Improving Qualitative Journalism in Bangladesh- Phase II
 Implemented by: Management and Resources Development Initiative (MRDI)
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Sl. No.	Head of expenditures	Actual expenses	Amount in BDT															
			Deductible amount		Deducted amount		Deposited amount		Outstanding		VAT		TAX					
			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date				
	Stationery (Lumpsum)																	
	Miscellaneous Expenses (Lumpsum)																	
	Sub total of Training for Facilitator																	
4.2	Training on Investigative Journalism																	
	Honorarium for Facilitators (1 person x 4 days)	100,000		10,000	10,000		10,000							T-05			23-01-22	
	Honorarium for Resource persons (4 session x 4 days)	56,250		5,625	5,625		5,625							T-06			23-01-22	
	Transportation for facilitators, resource persons, program staff & participants (Vehicle Rent+Fuel+driver allowance+toll)	56,683	4,815	963	4,815	963	4,815	963			T-16	02-02-22		T-15			02-02-22	
	Information kit (Folder, writing pad, pen & information material)	35,997	2,394	958	2,394	958	2,394	958			T-06	23-01-22		T-06			23-01-22	
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka	84,840		3,080		3,080		3,080						T-06			23-01-22	
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner)	154,317		6,709		6,709		6,709						T-06			23-01-22	
	Accommodation	152,559		6,633		6,633		6,633						T-06			23-01-22	
	Conveyance and incidental cost for participants of Dhaka & Outside Dhaka	70,000																
	Banner (2 training)	1,500	104	42	104	42	104	42			T-06	23-01-22		T-06			23-01-22	
	Stationery	2,631	60	66	60	66	60	66			T-06	23-01-22		T-06			23-01-22	
	Certificate	5,000	349	139	349	139	349	139			T-06	23-01-22		T-06			23-01-22	
	Daily allowance for programme staffs	8,100																
	Miscellaneous Expenses	10,000																
	Sub total Training on Investigative Journalism	737,877	7,722	34,215	7,722	34,215	7,722	34,215										
4.3	Investigative Journalism Helpdesk																	
	Help Desk Promotional Expenses																	
	Help Desk Support Cost	191,543																
	Data Help Desk Support Cost	400,000		40,000		40,000		40,000									T-16, T-08, T-07, T-01, T-05, T-29, T-12	02-11-21, 15-11-21, 02-01-22, 10-02-2022, 28-2-22, 17-4-22
	Help Desk Support Cost and Collaboration	69,102	1,000	429	1,000	429	1,000	429			T-33	31-8-2022		T-32			31-8-2022	
	Sub total Investigative Journalism Helpdesk	660,645	1,000	40,429	1,000	40,429	1,000	40,429										
	Less: Provision made during the period																	
	Total Translation of IJ Handbook as per R&P Statement	660,645	1,000	40,429	1,000	40,429	1,000	40,429										
4.4	Fact Checking Handbook																	
	Honorarium for writer	150,000		15,000		15,000		15,000						T-05			28-2-22	
	Honorarium for reviewer (lumpsum)	100,000		10,000		10,000		10,000						T-05			28-2-22	
	DTP design, editing & printing	231,750	16,169	6,467	16,169	6,467	16,169	6,467			T-14	9-5-22		T-11			9-5-22	
	Distribution of hand book	5,006	1,741	174	1,741	174	1,741	174			T-07	7-6-22		T-08			7-6-22	
	Subtotal of Fact Checking Handbook	496,756	17,910	31,641	17,910	31,641	17,910	31,641										
4.5	Media monitoring																	
	Newspaper Archive charges (10 days x 12 months x 10 media)	126,000																



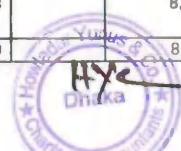
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			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date
	TV clip archive charge (30 days X 12 months X 10 TV)	1,260,000	-	-	-	-	-	-	-	-				
	Sub total Media monitoring	1,386,000	-	-	-	-	-	-	-	-				
4.6	Handbook for Journalist on Investigative Reporting using RTI													
	RTI Handbook Reprint cost	114,000	7,953	3,181	7,953	3,181	7,953	3,181	-	-	T-07	15-11-21	T-08	15-11-21
	Distribution of hand book		-	-	-	-	-	-	-	-				
	Subtotal of Handbook for Journalist on Investigative Reporting using RTI	114,000	7,953	3,181	7,953	3,181	7,953	3,181	-	-				
	Total Investigative Journalism Fund	5,670,969	51,020	284,944	51,020	284,944	51,020	284,944	-	-				
5.0	Mentorship Programme													
5.1	Mentorship Training on Corruption													
6.1.1	Certificate Giving Ceremony of Mentorship on Corruption													
	Food & Refreshments (1 Mentorship)													
	Travel for Participants (From Outside Dhaka participants , 3 persons x 2 ways) x 1 Mentorship													
	Daily Subsistence allowance for outside Dhaka participants (3 persons x 2 days) x 2 Mentorship													
	Certificate (1 Mentorship)													
	Sub total													
5.1.2	Mentorship Follow up on Corruption													
	Honorarium for Facilitators (1 person x 3 days) x 1 program	75,000		7,500		7,500		7,500					T-18	17-10-21
	Honorarium for Resource persons (6 session x 1 training	45,000		4,500		4,500		4,500					T-18	17-10-21
	Transportation for facilitators, resource persons, Program staff, Participants (Vehicle Rent+Fuel+driver allowance+toll) x 1 training	68,133	5,835	1,167	5,835	1,167	5,835	1,167			T-17	02-11-21	T-16	02-11-21
	Information kit (Folder, writing pad, pen & information material) x 1 training	31,245	2,025	810	2,025	810	2,025	810			T-17	02-11-21	T-16	02-11-21
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka x 1 training	45,540		1,980		1,980		1,980					T-16	02-11-21
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) (25 persons x 3 days) x 1 training	158,694		6,900		6,900		6,900					T-16	02-11-21
	Accommodation (25 persons x 3 nights) x 1 training	143,451		6,237		6,237		6,237					T-16	02-11-21
	Travel for Participants (From Outside Dhaka participants , 2 persons x 2 ways) x 1 training													
	Daily Subsistence allowance for outside Dhaka participants (2 persons x 2 days) x 1 training													
	Conveyance and incidental cost for participants of Dhaka & Outside Dhaka (12 persons x 3 days)	82,000												
	Connectivity & Incidental Cost for Participants (12 persons x 3 days)													
	Banner x 1 training	1,500	105	42	105	42		42			T-17	02-11-21	T-16	02-11-21
	Stationery x 1 training	5,232		132		132		132					T-16	02-11-21



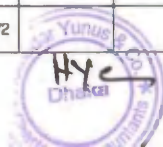
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	Daily allowance for programme staffs (5 persons x 3 days) x 1 training	6,750															
	Miscellaneous Expenses x 1 training	10,000															
	Sub total	672,545	7,965	29,268	7,965	29,268	7,965	29,268	-	-							
5.1.3	Bootcamp for Reporters on Investigative reporting (Dhaka)																
	Honorarium for Facilitators (1 person x 4 days) x 1 program	100,000		10,000	-	10,000	-	10,000						T-32			31-8-2022
	Travel and daily subsistence allowance for Facilitator	3,600			-		-										
	Honorarium for Resource persons (4 session x 4 Days)	60,000		6,000	-	6,000	-	6,000						T-32			31-8-2022
	Transportation for facilitators, resource persons,Program staff,Participants (Vehicle Rent+Fuel+driver allowance+toll) x 1 training	62,468	5,490	1,830	5,490	1,830	5,490	1,830			T-33	31-8-2022	T-34				31-8-2022
	Information kit (Folder, writing pad, pen & information material) x 1 training	35,779	2,350	940	2,350	940	2,350	940			T-33	31-8-2022	T-34				31-8-2022
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka	68,310		2,970	-	2,970	-	2,970						T-32			31-8-2022
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner)	197,163		8,572	-	8,572	-	8,572						T-32			31-8-2022
	Accommodation	168,498		7,326	-	7,326	-	7,326						T-32			31-8-2022
	Conveyance and incidental cost for Dhaka reporters (12 persons x 4 days)	88,000			-		-										
	Bonner	1,500	105	42	105	42	105	42			T-33	31-8-2022	T-34				31-8-2022
	Stationery	5,326	361	145	361	145	361	145			T-33	31-8-2022	T-34				31-8-2022
	Daily allowance for programme staffs (5 persons x 4 days)	7,950			-		-										
	Miscellaneous Expenses	9,300			-		-										
	Sub total	807,894	8,306	37,825	8,306	37,825	8,306	37,825	-	-							
5.2	Special Mentorship Correspondence																
5.2.1	Mentorship Conclave																
	Honorarium for Facilitators (1 person x 4 days) x 1 mentorship	100,000		10,000		10,000		10,000	-	-				T-07, T-01			02-01-22,10-02-22
	Honorarium for Resource persons (4 session x 4 days)	120,000		12,000		12,000		12,000	-	-				T-07			02-01-22
	Transportation for facilitators, resource persons,Program staff,Participants (Vehicle Rent+Fuel+driver allowance+toll) x 1 conclave	53,826	4,515	903	4,515	903	4,515	903	-	-	T-08	02-01-22	T-07				02-01-22
	Information kit (Folder, writing pad, pen & information material)	29,791	476	850	476	850	476	850	-	-	T-08	02-01-22	T-07				02-01-22
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka (5 days) for 1 mentorship	50,600		2,200		2,200		2,200	-	-				T-07			02-01-22
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) (25 persons x 4 days) x 1 mentorship	203,381		8,843		8,843		8,843	-	-				T-07			02-01-22
	Accommodation (25 persons x 4 nights)	206,321		8,970		8,970		8,970	-	-				T-07			02-01-22



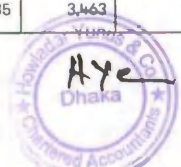
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	Travel for Participants (From Outside Dhaka participants , 15 persons x 2 ways) x 1 mentorship	45,000															
	Daily Subsistence allowance for outside Dhaka participants (15 persons x 2 days) x 1 mentorship	45,000															
	Conveyance and incidental cost for participants Outside Dhaka (12 persons x 4 days) x 1 mentorship	120,000															
	Banner	1,500	105	42	105	42	105	42			T-08	02-01-22	T-07	02-01-22			
	Stationery	600															
	Daily allowance for programme staffs (6 persons x 5 days)	9,900															
	Miscellaneous Expenses	10,000															
	Sub-total of per Mentorship Conclave	995,919	5,096	43,808	5,096	43,808	5,096	43,808	-	-							
5.2.2	Mentorship Support																
	Honorarium for mentor (5 persons x 4 months) x 1 mentorship	500,000		50,000		50,000		50,000					T-04	28-2-22			
	Expenses for mentees (15 person x 1 mentorship)	300,000															
	Translation Cost																
	Sub-total per Mentorship Support	800,000	-	50,000	-	50,000	-	50,000	-	-							
	Less: Provision made during the year																
	Total Mentorship Support as per R & P Statement																
5.2.3	Certificate Giving Ceremony of Mentorship Programme																
	Time Cost of Media Gatekeeper	55,000		6,250		6,250		6,250					T-11	31-3-22			
	Venue (YWCA)	17,250		750		750		750					T-11	31-3-22			
	Food & Refreshments	35,395		1,539		1,539		1,539					T-11	31-3-22			
	Travel for Participants (From Outside Dhaka participants , 15 persons x 2 ways) x 1 Mentorship	33,000															
	Daily Subsistence allowance for outside Dhaka participants (15 persons x 2 days) x 1 Mentorship	77,000															
	Certificate	7,786	418	167	418	167	418	167			T-10	31-3-22	T-11	31-3-22			
	Banner x 1 training	1,500	105	42	105	42	105	42			T-10	31-3-22	T-11	31-3-22			
	Sub-total of Certificate Giving Ceremony	226,931	523	8,748	523	8,748	523	8,748	-	-							
5.2.4	Mentorship Follow up																
	Honorarium for Facilitators (1 person x 3 days) x 1 program	75,000		7,500		7,500		7,500					T-15, T-04	02-02-22, 28-2-22			
	Honorarium for Resource persons 6 session x 1 training	45,000		4,500		4,500		4,500					T-15	02-02-22			
	Transportation for facilitators, resource persons, Program staff, Participants (Vehicle Rent+Fuel+driver allowance+ toll) x 1 training	56,311	4,665	933	4,665	933	4,665	933			T-02	10-2-22	T-01	10-02-22			
	Information kit (Folder, writing pad, pen & information material) x 1 training	33,350	2,193	877	2,193	877	2,193	877			T-16	02-02-22	T-15	02-02-22			
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka x 1 training	36,685		1,595		1,595		1,595					T-01	10-02-22			
	Food for participants (Breakfast, 2 tea snacks, lunch and dinner) (25 persons x 3 days) x 1 training	141,946		6,172		6,172		6,172					T-01	10-02-22			



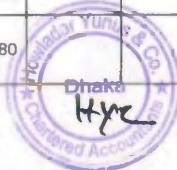
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			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date
	Accommodation (25 persons x 3 nights) x 1 training	143,451		6,237		6,237		6,237					T-01	10-02-22
	Travel for Participants (From Outside Dhaka participants , 15 persons x 2 ways) x 1 training	45,000												
	Daily Subsistence allowance for outside Dhaka participants (15 persons x 2 days) x 1 training	45,000												
	Conveyance and incidental cost for participants of Dhaka & Outside Dhaka (15 persons x 3 days)	90,000												
	Banner x 1 training	1,500	105	42	105	42	105	42		T-16	02-02-22	T-15	02-02-22	
	Stationery x 1 training	2,801	165	66	165	66	165	66		T-16	02-02-22	T-15	02-02-22	
	Daily allowance for programme staffs (6 persons x 3 days) x 1 training	5,400												
	Miscellaneous Expenses x 1 training													
	Sub-total of Mentorship Follow up	721,444	7,128	27,922	7,128	27,922	7,128	27,922	-	-				
5.2.5	Interactive Sessions with Mentors													
	Time cost for Mentors (10 persons x 2 days x Tk.7,500)	165,000		16,500		16,500		16,500					T-29	17-4-22
	Transportation for Mentors & Program staffs (Vehicle Rent+Fuel+driver allowance+ toll) training (3 Vehicles x 2 times x Tk.8,000)	51,339	4,485	897	4,485	897	4,485	897		T-14	05-09-22	T-11,	05-09-22	
	Information kit (Folder, writing pad, pen & information material) (12 Sets x Tk.3,000)	36,531	2,442	977	2,442	977	2,442	977		T-14	05-09-22	T-11	05-09-22	
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka) (2 days x Tk.20,000)	30,360		1,320		1,320		1,320				T-11	05-09-22	
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) (25 persons x 3 days) (15 Persons x 2 days x Tk. 2,500)	72,168		3,138		3,138		3,138				T-11	05-09-22	
	Accommodation (15 persons x 2 nights x Tk.2,500)	72,864		3,168		3,168		3,168				T-11	05-09-22	
	Daily Subsistence allowance and Travel allowance for outside Dhaka participant (1 Person x Lumpsum)	10,000												
	Banner (1 unit x Tk.2,000)	1,500	105	42	105	42	105	42		T-14	05-09-22	T-11,	05-09-22	
	Stationery (Lumpsum)	3,316	225	90	225	90	225	90		T-14	05-09-22	T-11	05-09-22	
	Miscellaneous Expenses (Lumpsum)	9,300												
	Sub total	462,377	7,257	26,132	7,257	26,132	7,257	26,132	-	-				
5.2.6	Mentorship Training for Correspondents													
	Honorarium for Facilitators (1 person x 4 days) x 1 mentorship	100,000		10,000	-	10,000	-	10,000					T-3, T-32	19-07-2022, 31-08-2022
	Travel and daily subsistence allowance for Facilitator	-		-		-		-						
	Honorarium for Resource persons (4 session x 4 days)	112,500		11,250	-	11,250	-	11,250					T-3	19-7-2022
	Transportation for facilitators, resource persons, Program staff, Participants (Vehicle Rent+Fuel+driver allowance+ toll) x 1 conclave	76,303	6,593	1,319	6,593	1,319	6,593	1,319		T-2	19-7-2022	T-3	19-7-2022	
	Information kit (Folder, writing pad, pen & information material)	52,090	3,463	1,385	3,463	1,385	3,463	1,385		T-2	19-7-2022	T-3	19-7-2022	



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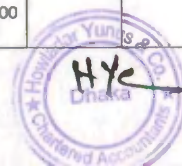
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			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka (4 days) for 1 mentorship	63,250		2,750		2,750		2,750						
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner)	191,640		8,315		8,315		8,315						
	Accommodation	175,328		7,623		7,623		7,623						
	Travel for Participants (From Outside Dhaka participants , 12 persons x 2 ways)	36,000												
	Daily Subsistence allowance for outside Dhaka participants (12 persons x 2 days)	36,000												
	Incidental cost for participants Outside Dhaka (12 persons x 4 days)	96,000												
	Banner	1,500	105	42	105	42	105	42			T-2	19-7-2022	T-3	19-7-2022
	Stationery	4,707	298	119	298	119	298	119			T-2	19-7-2022	T-3	19-7-2022
	Daily allowance for programme staffs (5 persons x 4 days)	10,050												
	Miscellaneous Expenses	9,600												
	Sub total	964,968	10,459	42,803	10,459	42,803	10,459	42,803	-	-				
	Total Mentorship Programme	5,642,078	46,734	266,506	46,734	266,506	46,734	266,506	-	-				
6.0	Safety & Security Program and Training													
6.1	Safety & Security Communication Materials													
	Safety & Security Communication Materials Re print	185,000	12,906	5,162	12,906	5,162	12,906	5,162			T-08	02-01-22	T-07,	02-01-22
	Communication Materials Distribution Cost													
	Sub-total of Safety and Security Training for Journalist	185,000	12,906	5,162	12,906	5,162	12,906	5,162	-	-				
	Total of Safety & Security Program & Training	185,000	12,906	5,162	12,906	5,162	12,906	5,162	-	-				
7.0	Sector wide													
7.1	Capacity building for journalists association													
	Capacity building for journalists association (4 programs)	1,400,000												
	Sub-total of Capacity building for journalists association	1,400,000												
7.1.1	Investigative Training for DRU Member													
	Honorarium for Facilitators (1 person x 3 days) x 1 training	75,000		7,500		7,500		7,500					T-29	17-4-22
	Honorarium for Resource persons (4 sessionx 3 days)	22,500		2,250		2,250		2,250					T-29	17-4-22
	Transportation for facilitators, resource persons, Program staff, Participants (Vehicle Rent+Fuel+driver allowance+ toll) x 1 training	69,117	5,715	1,143	5,715	1,143	5,715	1,143			T-14	9-5-22	T-12	9-5-22
	Information kit (Folder, writing pad, pen & information material)	33,027	2,138	855	2,138	855	2,138	855			T-28	17-4-22	T-29	17-4-22
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka (3 days) for 1 training	45,540		1,980		1,980		1,980					T-11	9-5-22



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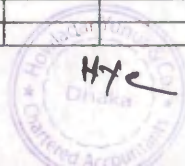
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			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date
	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) (23 persons x 3 days) x 1 training	119,017	95	5,152	95	5,152	95	5,152			T-28	17-4-22	T-29, T-11	17-4-22, 9-5-22
	Accommodation (21 persons x 3 nights)	127,512		5,544		5,544		5,544					T-11	9-5-22
	Conveyance and incidental cost for participants Outside Dhaka (15 persons x 3 days) x 1 training	78,000												
	Banner	1,500	105	42	105	42	105	42			T-28	17-4-22	T-29	17-4-22
	Stationery	1,878	113	45	113	45	113	45			T-28	17-4-22	T-29	17-4-22
	Miscellaneous Expenses	8,400												
	Sub total	581,491	8,166	24,511	8,166	24,511	8,166	24,511	-	-				
7.2	Webinar Series of Covid-19													
	Online Meeting Platform	96,759												
	Equipment & Accessories	30,540	1,665	666	1,665	666	1,665	666	-	-	54	24-11-21	55	24-11-21
	Sub total of Webinar Series of Covid-19	127,299	1,665	666	1,665	666	1,665	666	-	-				
7.3	International Training Program (ITP)													
	Sub total of Coordinator-ITP	-	-	-	-	-	-	-						
7.3.1	Country Team Meeting Cost													
	Meeting Cost (4 meeting x 8 persons)	9,723	-	-	-	-	-	-						
	Subtotal Country Team Meeting Cost	9,723	-	-	-	-	-	-						
7.3.2	Advocacy Meeting with News room manager													
	Honorarium for Expert	82,500		8,250		8,250		8,250	-	-			T-08	15-11-21
	Transportation	63,526	5,280	1,056	5,280	1,056	5,280	1,056	-	-	T-07	15-11-21	T-08	15-11-21
	Accommodation (24 persons x 1 night)	43,263		1,881		1,881		1,881	-	-			T-08	15-11-21
	Food & Refreshment (Breakfast, 2 tea-snacks, lunch and dinner) (26 persons x 2 days)	72,674		2,907		2,907		2,907	-	-			T-08	15-11-21
	Venue	15,180		660		660		660	-	-			T-08	15-11-21
	Information Kit (Folder, writing pad & pen etc.)	12,419		339		339		339	-	-			T-08	15-11-21
	Stationery & Supplies	2,080	105	42	105	42	105	42	-	-	T-07	15-11-21	T-08	15-11-21
	Sub-total	291,642	5,385	15,135	5,385	15,135	5,385	15,135	-	-	0			
7.3.3	Report Sharing Meeting													
	Report Sharing Meeting Cost	48,142	510	3,704	510	3,704	510	3,704			T-06	28-2-22	T-04, T-05	28-2-22
	Sub total of Report Sharing Meeting	48,142	510	3,704	510	3,704	510	3,704						
7.3.4	Workshop for Change Initiative Finalization ITP 2 programme													
	Honorarium for Local Facilitator	25,000		2,500		2,500		2,500					T-29	17-4-22
	Transportation for facilitators, resource persons, Program staff, Participants (Vehicle Rent+Fuel+driver allowance+ toll) x 1 workshop	9,000												
	Accommodation (12 persons x 2 nights)													
	Food & Refreshment (Breakfast, 2 tea-snacks, lunch and dinner) (12 persons x 2 days)	11,157		485		485		485					T-11	31-3-22
	Venue (With sound system & other facilities) Hope foundation training centre, Savar, Dhaka (2 days) for 1 workshop	23,000		1,000		1,000		1,000					T-11	31-3-22



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Amount in BDT

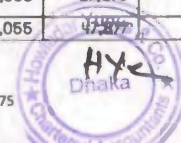
Sl. No.	Head of expenditures	Actual expenses	Deductible amount		Deducted amount		Deposited amount		Outstanding		VAT		TAX	
			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date
	Information Kit [Folder, writing pad & pen etc. (9 sets)]	26,860	1,787	716	1,787	716	1,787	716			T-10	31-3-22	T-11	31-3-22
	Travel for outside Dhaka participants (R.U) lumpsum (Tk.4,000 x 2 ways)	8,000												
	Daily Subsistence allowance for outside Dhaka participants (1 person x 2 days x Tk.3,500) + (1 person x 1 day x Tk.3,500)	7,000												
	Stationery & Supplies													
	Miscellaneous Expenses													
	Sub total	110,017	1,787	4,700	1,787	4,700	1,787	4,700	-	-				
7.3.5	Coordination Workshop with ITP 1 and ITP 2													
	Food & Refreshment (2 tea-snacks and lunch and dinner) [16 persons x 1 day x Tk.1,250]	16,772		729		729		729					T-11	31-3-22
	Venue (YWCA)	19,630		854		854		854					T-11	31-3-22
	Information Kit [Folder, writing pad & pen etc. (12 sets)]	26,340	1,748	700	1,748	700	1,748	700			T-10	31-3-22	T-11	31-3-22
	Conveyance and incidental cost for participants of Dhaka (10 persons x Tk.3,000)	30,000												
	Travel for outside Dhaka participants (RU & JU) (Tk.4000 x 2 persons x 2 ways)	8,000												
	Daily Subsistence allowance for outside Dhaka participants (1 person x 2 days x Tk.3,500 and 1 person x 1 day x Tk.3,500)	7,000												
	Sub total	107,742	1,748	2,283	1,748	2,283	1,748	2,283	-	-				
7.3.6	International Training Program (ITP)													
	International Training Program (ITP)	119,200	1,040	1,491	1,040	1,491	1,040	1,491			T-2	19-7-2022	T-3	19-7-2022
	Sub total	119,200	1,040	1,491	1,040	1,491	1,040	1,491						
	Total International Training Program (ITP)	2,796,266	20,301	62,490	20,301	62,490	20,301	62,490	-	-				
7.4	GIJN Bangla Service													
	Honorarium for GIJN Editor													
	Sub-total	-	-	-	-	-	-	-	-	-				
7.5	Gender Survey & Guideline Development Cost													
7.5.1	Media Content Monitoring													
	Data Entry Operator													
	Honorarium for Media Content Monitoring	360,000		35,000		35,000		35,000					T-08, T-05, T-32	16-11-21, 28-2-22, 31-08-22
	Newspaper Subscription (30 days x 15 Media x 3 months)													
	TV, Media & Archive Charge (30 days X 10 TV X 3 months)													
	Sub total	360,000	-	35,000	-	35,000	-	35,000	-	-				
7.5.2	Gender Survey Draft report sharing Meeting													
	Time cost for participants													
	Food & Refreshment (Lunch & Snacks)													
	Information kit (Folder, writing pad, pen & information material)													
	Sub Total	-	-	-	-	-	-	-	-	-				



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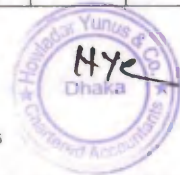
Sl. No.	Head of expenditures	Actual expenses	Deductible amount		Deducted amount		Deposited amount		Outstanding		VAT		TAX	
			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date
7.5.3	Mapping study - Gender equality in media regulation													
	Honorarium for Key Informants Interview													
	Sub total	-	-	-	-	-	-	-	-	-	-	-	-	-
7.5.4	Stakeholder Interaction Meeting (for Dhaka Participants)													
	Time cost for Expert													
	Food for participants (20 persons x 1 days)													
	Information kit (Folder, writing pad, pen & information material)													
	Sub total	-	-	-	-	-	-	-	-	-	-	-	-	-
7.5.5	Stakeholder Interaction Meeting (outside Dhaka Participants)													
	Time cost for Expert													
	Food for participants (20 persons x 1 day)													
	Information kit (Folder, writing pad, pen & information material)													
	Travel for Participants (From Outside Dhaka participants ,10 persons x 2 ways)													
	Daily Subsistence allowance for outside Dhaka participants (10 persons x 2 days)													
	Sub total	-	-	-	-	-	-	-	-	-	-	-	-	-
7.5.6	Baseline Survey Report Publication													
	DTP design, editing & printing Baseline Survey Report	30,000	2,093	837	2,093	837	2,093	837			T-33	31-8-22	T-34	31-8-22
	Distribution cost													
	Sub total	30,000	2,093	837	2,093	837	2,093	837	-	-				
	Develop Guideline based on survey report													
7.5.7	Consultation Meeting for Developing Guideline													
	Time cost for expert	45,000		5,000		5,000		5,000					T-04	28-2-22
	Food & Refreshment (Lunch & Snacks)													
	Information Kit													
	Sub total	45,000	-	5,000	-	5,000	-	5,000	-	-				
7.5.8	Guideline Review & Publication													
	Honorarium for guideline review	150,000		15,000		15,000		15,000					T-04	28-2-22
	DTP design, editing & printing Baseline Survey Report	71,000	4,953	1,981	4,953	1,981	4,953	1,981			T-14	9-5-22	T-11	9-5-22
	Distribution cost	6,539	765	77	765	77	765	77			T-07	7-6-22	T-08	7-6-22
	Sub total	227,539	5,718	17,058	5,718	17,058	5,718	17,058	-	-				
7.5.9	GMR report Publication													
	Honorarium for GMR review	65,000	4,534	1,814	4,534	1,814	4,534	1,814			T-28, T-15	17-4-22, 05-06-22	T-29, T-8	17-4-22, 05-06-22
	DTP design, editing & printing GMR Report	207,000	14,443	5,777	14,443	5,777	14,443	5,777			T-28, T-15	17-4-22, 05-06-22	T-29, T-8	17-4-22, 05-06-22
	Distribution cost	7,092	788	79	788	79	788	79			T-07	7-6-22	T-08	7-6-22
	Sub total	279,092	19,765	7,670	19,765	7,670	19,765	7,670						
	Total Gender Survey & Guideline Development Cost	931,631	27,576	65,565	27,576	65,565	27,576	65,565	-	-				
	Total Sector wide	3,726,887	47,877	118,065	47,877	118,065	47,877	118,065	-	-				



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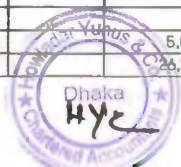
Amount in BDT

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			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date	
8.00	Media Innovation Hub														
8.1	Online Training Courses														
	Online Training Courses on Safety & Security	2,348,839	141,000	171,834	141,000	171,834	141,000	171,834			T-14	9-5-22	T-16,T-32,T-04, T-05, T-11, T-12	02-11-21,19-12-21,28-2-22, 9-5-22	
	Cloud Server Facility														
	Online Platform Service (Zoom)	74,894													
	Subtotal of Online Training Courses	2,423,733	141,000	171,834	141,000	171,834	141,000	171,834	-	-					
8.2	Promotion of Online Training Courses														
	Transportation (Vehicle Rent+Fuel+driver allowance+ toll)	174,632	5,700	1,140	5,700	1,140	5,700	1,140			T-08,T-06, T-02, T-14	02-01-22,23-01-22, 10-2-22, 9-5-22	T-07,T-05,T-01, T-12	02-01-22,23-01-22,10-02-22, 9-5-22	
	Accommodation [2 days x 4 person x 6 visit]	48,803		1,982		1,982		1,982						T-07, T-01, T-11	02-01-22, 10-02-22, 9-5-22
	Daily allowance for programme staffs [3 days x 4 person x 6 visit]	48,600													
	Venue [6 days for 6 visit]	51,258		2,158		2,158		2,158						T-07,T-05, T-01, T-11	02-01-22,23-01-22,10-02-22, 9-5-22
	Food [25 participant x 6 visit]	115,519		4,962		4,962		4,962						T-07,T-05,T-01, T-11	02-01-22,23-01-22, 10-02-22, 9-5-22
	Conveyance [20 participant x 6 visit]	82,000													
	Conveyance and communication for local coordinator (1 person x 6 days)	12,000													
	Honorarium for Local Coordinator (1 person x 6 days)	40,000		4,000		4,000		4,000						T-07,T-05, T-15, T-11	02-01-22,23-01-22,02-02-22, 9-5-22
	Information Kit [20 participant x 6 visit]	9,574													
	Meeting cost of local media house (3 media house)	33,507	2,324	1,283	2,324	1,283	2,324	1,283			T-08,T-06	02-01-22,23-01-22	T-07,T-05	02-01-22,23-01-22	
	Subtotal of Promotion of Online Courses	615,893	8,024	15,525	8,024	15,525	8,024	15,525	-	-					
8.3	Website Development														
	Website Maintenance Support cost	12,464													
	Sub total of Website Development	12,464	-	-	-	-	-	-	-	-					
	Total of Media Innovation Hub	3,052,090	149,024	187,359	149,024	187,359	149,024	187,359	-	-					
10.00	RTI Help Desk & Clinic														
	Support Cost of RTI Applications	3,070													
	Sub total of RTI Help Desk & Clinic	3,070	-	-	-	-	-	-	-	-					
10.30	MRDI's Organizational Sustainability														
	MRDI's Organizational Sustainability Cost	46,640	3,150	1,260	3,150	1,260	3,150	1,260			T-33	31-8-22	T-34	31-8-22	
	Sub total of RTI Help Desk & Clinic	46,640	3,150	1,260	3,150	1,260	3,150	1,260	-	-					
11.00	Internal Activities														
11.1	Organizational Review for MRDI														
	Legal Expert	550,000													
	Honorarium for Automation expert for Staff Training	500,000		50,000		50,000		50,000						T-12, T-3	9-5-22, 19-7-22
	Subtotal of Organizational Review for MRDI	1,050,000	-	50,000	-	50,000	-	50,000	-	-					
11.2	Office Equipment														



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			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date
	Office Equipment	2,178,458	3,780	63,416	3,780	63,416	3,780	63,416			T-06, T-14	28-2-22, 9-5-22	T-10, T-15, T-04, T-05, T-11	02-12-21, 02-02-22, 28-2-22, 9-5-22
	Studio setup for online course	503,527	23,642	24,455	23,642	24,455	23,642	24,455			T-15	9-5-22	T-11, T-12, T-13	9-5-22
	Photocopier Machine	193,500		5,400		5,400		5,400					T-11	9-5-22
	Office Security device/equipment	67,211	4,325	1,730	4,325	1,730	4,325	1,730			T-15	9-5-22	T-12	9-5-22
	Subtotal	2,942,696	31,747	95,001	31,747	95,001	31,747	95,001	-	-				
11.6	End-line /External Evaluation													
	Local Expert													
	Subtotal	-	-	-	-	-	-	-	-	-				
	Total of Internal Activities	3,992,696	31,747	145,001	31,747	145,001	31,747	145,001	-	-				
12.00	Facility Service for FOJO Staffs													
	Facility service	420,000												
	Sub total	420,000	-	-	-	-	-	-	-	-				
13.00	Audit													
	Audit Fees & Related Expenses	100,000												
	TOTAL Audit	100,000	-	-	-	-	-	-	-	-				
14.00	Financial services													
	Financial services	17,634												
	Total Financial services	17,634	-	-	-	-	-	-	-	-				
15.00	Project Development Cost													
	Honorarium for Advisor for project development	2,000,000		200,000		200,000		200,000					T-18, T-08, T-06, T-10, T-01, T-04, T-29, T-11	17-10-21, 15-11-21, 23-1-22, 02-12-21, 10-02-22, 28-2-22, 17-4-22, 9-5-22
	Total Project Development Cost	2,000,000	-	200,000	-	200,000	-	200,000	-	-				
	Total before Contingency	51,593,514	371,507	1,636,531	371,507	1,636,531	371,507	1,636,531	-	-				
16.00	Contingency													
	Contingency 5% to be used after approval of Fojo	1,302,427	79,509	51,917	79,509	51,917	79,509	51,917			T-02, T-07, T-06, T-16, T-28, T-28, T-14, T-15, T-33	03-10-21, 15-11-21, 23-01-22, 02-02-22, 17-4-22, 17-4-22, 9-5-22, 31-8-22	T-03, T-08, T-05, T-15, T-01, T-29, T-12, T-34	03-10-21, 15-11-21, 23-01-22, 02-02-22, 10-02-22, 17-4-22, 9-5-22, 31-8-22
	Total Contingency	1,302,427	79,509	51,917	79,509	51,917	79,509	51,917	-	-				
	Total Expenditure	52,895,941	451,016	1,688,448	451,016	1,688,448	451,016	1,688,448	-	-				
	Provision for Outstanding Expenses													
	IJH-Data Help Desk Support Cost	50,000		5,000		5,000		5,000					T-03,	03-10-21
	ORFMRDI-Hon. For Expert	262,500		26,250		26,250		26,250					55,	24-11-21



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			VAT	IT	VAT	IT	VAT	IT	VAT	IT	Challan No.	Date	Challan No.	Date	
	Contingency - Graphic Design	75,000		7,500		7,500		7,500						T-03	03-10-21
	MCM-Data Entry Operator	131,250		13,125		13,125		13,125						T-05	28-2-22
	Developing MRDI Communication Strategy	225,000		22,500		22,500		22,500						55	24-11-21
	Local Facilitator for Feasibility Study	280,000		28,000		28,000		28,000						55	24-11-21
	MS-Honorarium for Mentor	300,000		30,000		30,000		30,000						T-08, 55	15-11-21, 24-11-21
	MS-Honorarium for Mentees	280,000													
	MCM-TV,Media & Archive Charge	30,000		4,500		4,500		4,500						T-03, T-16	03-10-21, 02-11-21
	Audit Fees	200,000		17,391		17,391		17,391						T-08	15-11-21
	Mapping study-Honarium For Expert	150,000		15,000		15,000		15,000						T-18, T-05	17-10-21, 28-2-22
	Salaries-MRDI Overhead	8,828				-		-							
	Total Provision for Outstanding Expenses	1,992,578	-	169,266	-	169,266	-	169,266	-	-					
	Grand Total	54,888,519	451,016	1,857,714	451,016	1,857,714	451,016	1,857,714	-	-					



Management and Resources Development Initiative (MRDI)
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Schedule of Fixed Assets
As at 31 August 2022

Sl. No.	Particulars	2022				2021			
		Cost				Cost			
		Opening Balance	During the year		Closing Balance	Opening Balance	During the year		Closing Balance
			Addition	Adjustment			Addition	Adjustment	
BDT	BDT	BDT	BDT	BDT	BDT	BDT	BDT		
	Computer & Peripherals								
1	Equipment for IJ Helpdesk								
	Equipment for Training Session								
	Laptop	305,567	-	-	305,567	-	-	305,567	
	Sub-total	305,567	-	-	305,567	-	-	305,567	
	Office Equipment								
2	Vedio Conference Equipment								
	CC Camera	23,871	-	-	23,871	-	-	23,871	
	Sony TV	141,966	-	-	141,966	-	-	141,966	
	Web Camera	120,450	-	-	120,450	-	-	120,450	
	UPS	5,147	-	-	5,147	-	-	5,147	
	Laptop ASUS	64,604	-	-	64,604	-	-	64,604	
	Keyboard	2,409	-	-	2,409	-	-	2,409	
	Wood Box for CC Camera & Cable	26,972	-	-	26,972	-	-	26,972	
	Sub-total	385,419	-	-	385,419	-	-	385,419	
3	Webinar Series of Covid-19								
	Web cam	22,788	-	-	22,788	-	-	22,788	
	UPS	28,738	-	-	28,738	5,746	-	28,738	
	Mobile	5,739	-	-	5,739	-	-	5,739	
	UPS								
	Sub-total	57,265	-	-	57,265	5,746	-	57,265	
4	Conference Room setup								
	Airconditioner	300,340	-	-	300,340	300,340	-	300,340	
	LED TV	243,373	-	-	243,373	243,373	-	243,373	
	Conference Setup	207,503	-	-	207,503	207,503	-	207,503	
	Sofa	17,782	-	-	17,782	17,782	-	17,782	
	Sub-total	768,998	-	-	768,998	768,998	-	768,998	
5	Equipment for Media Monitoring-Laptop & Rel.Access								
	Laptop & related Accessories	114,741	-	-	114,741	114,741	-	114,741	
	Sub-total	114,741	-	-	114,741	114,741	-	114,741	

Sl. No.	Particulars	Cost				Cost			
		Opening Balance	During the year		Closing Balance	Opening Balance	During the year		Closing Balance
			Addition	Adjustment			Addition	Adjustment	
BDT	BDT	BDT	BDT	BDT	BDT	BDT	BDT		
6	Online Traing courses								
	Desktop video editing panel	235,097	-	-	235,097	235,097	-	-	235,097
	Speaker	18,615	-	-	18,615	18,615	-	-	18,615
	Air cooler	71,153	-	-	71,153	71,153	-	-	71,153
	IPS	386,362	-	-	386,362	386,362	-	-	386,362
	Dehumidifier	16,775	-	-	16,775	16,775	-	-	16,775
	Door Access Control	24,600	-	-	24,600		24,600		24,600
	Online Training Courses-LED Light	54,021	-	-	54,021		54,021		54,021
	Sub-total	806,623	-	-	806,623	728,002	78,621	-	806,623
7	Office Equipment								
	Airconditioner	-	189,522	-	189,522	-	-	-	-
	Laptop ASUS	-	967,538	-	967,538	-	-	-	-
	Printer HP	-	92,072	-	92,072	-	-	-	-
	Mobile	-	16,463	-	16,463	-	-	-	-
	Camera & related Accessories	-	813,110	-	813,110	-	-	-	-
	Dehumidifier	-	19,394	-	19,394	-	-	-	-
	Hard Disk Drive External	-	26,956	-	26,956	-	-	-	-
	Router	-	14,175	-	14,175	-	-	-	-
	Sub-total	-	2,139,230	-	2,139,230	-	-	-	-
8	Photocopier Machine								
	Photocopier Machine-Toshiba	-	193,500	-	193,500	-	-	-	-
	Sub-total	-	193,500	-	193,500	-	-	-	-
9	Office security device/equipment								
	Access Control & related Accessories	-	54,178	-	54,178	-	-	-	-
	CC Camera & related Accessories	-	9,542	-	9,542	-	-	-	-
	Sub-total	-	63,720	-	63,720	-	-	-	-
10	Studio setup for online course								
	Studio Setup cost		503,527		503,527				
	Airconditioner		86,000		86,000				
	Sub-total	-	589,527	-	589,527	-	-	-	-
	Total	2,438,613	2,985,977	-	5,424,590	1,470,507	968,106	-	2,438,613

Note: Airconditioner with an amount of BDT 86,000 has been purchased for Studio room setup from contingency budget head upon the approval from Fojo Media Institute (Mail approval dated 20-04-22). But as per nature of expenditure we showed the Airconditioner amount of BDT 86,000 in Schedule of Fixed Assets.



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	-	1	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

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		BDT	BDT	BDT	BDT	
	Sub-total (D)	2,506,412	-	145,698	2,360,714		2,272,042	145,214	131,855	2,285,401	75,313
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

