

**Deloitte.**

**Auditors' Report  
and  
Audited Financial Statements  
of**

**“Increasing the Effective use of the Right to  
Information Law by Media and Civil Society” project,  
implemented by Management and Resources  
Development Initiative (MRDI) (the Entity),  
funded by Internews, Thailand  
For the year ended 31 October 2020**

**Nurul Faruk Hasan & Co**  
Chartered Accountants



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**Independent Auditors' Report  
To the Board of Directors  
of  
Management and Resources Development Initiative (MRDI)  
Project Name: Increasing the Effective use of the Right to Information Law by Media and Civil  
Society**

## Opinion

We have audited the financial statements of "Increasing the Effective use of the Right to Information Law by Media and Civil Society" project, implemented by Management and Resources Development Initiative (MRDI) (the Entity), funded by Internews, Thailand which comprise the statement of financial position-balance sheet as at 31 October 2020, the statement of comprehensive income-income and expenditure account, the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of "Increasing the Effective use of the Right to Information Law by Media and Civil Society" project for the year ended 31 October 2020 are prepared in all material respects, in accordance with the accounting policies as summarized in Notes-2.1 and 2.2 to the financial statements.

## 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 Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to the Notes-2.1 and 2.2 of the financial statements, which describes the basis of accounting and accounting for grants. Our report is intended solely for the Entity and NGO Affairs Bureau of Bangladesh and should not be distributed to or used by parties other than the Entity and NGO Affairs Bureau of Bangladesh. Our opinion is not modified in respect of this matter.



## Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with Notes-2.1 and 2.2 to the financial statements, which describes the basis of accounting and accounting for grants, 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

### Auditors' 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 auditors' 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 an audit in accordance with ISAs, we exercise professional judgment 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, 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 Entity's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statement 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 auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.



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.

## Report on Other Legal and Regulatory Requirements

The financial statements comply with the requirement of the Foreign Donations (Voluntary Activities) Regulation Act, 2016 and other applicable laws and regulations.

We also report that:

- a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b. in our opinion, proper books of account as required by law have been kept by the project so far as it appeared from our examination of those books; and
- c. the financial statements dealt with by the report are in agreement with the books of account.

Dhaka, Bangladesh  
Dated: 30 November 2020



Nurul Faruk Hasan & Co  
Chartered Accountants  
Signed by:  
Md. Faruk Uddin Ahammed, FCA, CISA  
Partner





Increasing the Effective use of the Right to Information Law by Media and Civil Society  
 Implemented by  
 Management and Resources Development Initiative (MRDI)  
 Funded by  
 Internews, Thailand  
 Statement of Financial Position-Balance Sheet  
 As at 31 October 2020

		As at 31 October
	Notes	2020 BDT
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment		-
<b>Current assets</b>		
Cash and cash equivalents	3	1,608,734
<b>Total assets</b>		<b>1,608,734</b>
<b>FUND AND LIABILITIES</b>		
Unutilized donor fund	4	1,605,519
Reserve fund-bank interest	5	3,215
<b>Total funds and liabilities</b>		<b>1,608,734</b>

The accompanying notes 1-12 form an integral part of these financial statements.



\_\_\_\_\_  
 Manager-Finance



\_\_\_\_\_  
 Executive Director

As per our annexed report of same date



**Nurul Faruk Hasan & Co**

Chartered Accountants

Signed by:

Md. Faruk Uddin Ahammed, FCA, CISA

Partner

Dhaka, Bangladesh  
 Dated: 30 November 2020



Increasing the Effective use of the Right to Information Law by Media and Civil Society

Implemented by

Management and Resources Development Initiative (MRDI)

Funded by

Internews, Thailand

Statement of Comprehensive Income-Income and Expenditure Account

For the year ended 31 October 2020

		For the year ended 31 October
	Notes	2020 BDT
<b>Income</b>		
Grant income	6	4,442,202
		<u>4,442,202</u>
<b>Expenditure</b>		
Programme personnel cost	7	1,883,305
Project office rent		1,015,704
In-house Training on RTI for journalists	8	418,875
Participatory workshop on RTI	9	365,972
Open data survey	10	242,500
Training curriculum localization	11	56,250
Project management cost	12	459,596
<b>Total expenditure</b>		<u>4,442,202</u>
<b>Excess of income over expenditure</b>		<u>-</u>

The accompanying notes 1-12 form an integral part of these financial statements.

Manager-Finance

Executive Director

As per our annexed report of same date

Nurul Faruk Hasan & Co

Chartered Accountants

Signed by:

Md. Faruk Uddin Ahammed, FCA, CISA  
Partner

Dhaka, Bangladesh  
Dated: 30 November 2020



Increasing the Effective use of the Right to Information Law by Media and Civil Society

Implemented by

Management and Resources Development Initiative (MRDI)

Funded by

Internews, Thailand

Statement of Receipts and Payments

For the year ended 31 October 2020

		For the year ended 31 October
	Notes	2020 BDT
<b>Opening balance</b>		-
Cash in hand		-
Cash at bank		-
<b>Receipts</b>		
Foreign donation received from Internews	4.1	6,047,721
Bank interest		3,215
<b>Total</b>		<b>6,050,936</b>
<b>Payments</b>		
Programme personnel cost	7	1,883,305
Project office rent		1,015,704
In-house Training on RTI for journalists	8	418,875
Participatory workshop on RTI	9	365,972
Open data survey	10	242,500
Training curriculum localization	11	56,250
Project management cost	12	459,596
<b>Total payments</b>		<b>4,442,202</b>
<b>Closing balance</b>		<b>1,608,734</b>
Cash in hand		-
Cash at bank	3	1,608,734
		<b>6,050,936</b>

The accompanying notes 1-12 form an integral part of these financial statements.

Manager-Finance

Executive Director

As per our annexed report of same date

Nurul Faruk Hasan & Co  
Chartered Accountants

Signed by:

Md. Faruk Uddin Ahammed, FCA, CISA  
Partner

Dhaka, Bangladesh  
Dated: 30 November 2020



**Increasing the Effective use of the Right to Information Law by Media and Civil Society**

Implemented by

**Management and Resources Development Initiative (MRDI)**

Funded by

**Internews, Thailand**

**Notes to the Financial Statements**

For the year ended 31 October 2020

**1 About the organization and project**

**1.1 NGO Background**

Management and Resources Development Initiative (MRDI) is a multidisciplinary, Not for Profit, Non-Government Organization engaged to a wide spectrum of social development activities and seeks to render services to national and international organizations, both in the public and the private sector. MRDI is registered with the office of the Registrar of the Joint Stock Companies and Firms, Government of the People's Republic of Bangladesh under Section 28 of the Companies Act 1994 having incorporation # C-544 (57)/2003 dated 13 May 2003 as a Company limited by guarantee. It is also registered with the NGO affairs Bureau having registration # 1962 dated 21 September 2004 under the Foreign Donations Regulation Ordinance 1978 which was subsequently renewed on 24 July 2019 for a period of 10 years up to 20 September 2029.

The objective of the organization is to endeavour 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, minority and other marginalized sections of the population.

**1.2 Project Background**

Enactment of the Right to Information Act 2009 was virtually the result of pressure from the civil society groups who formed the RTI Forum to press their demand. Media also raised the demand for free flow of information that would help them unveil the truth before the audience in an objective manner. NGOs and CSOs have stake in the RTI both from the demand and supply ends of information. Media, as part of the civil society and also as an independent entity has an important stake in the right of access to information in order to produce in-depth and investigative stories.

Even after ten years of enactment of the act, it is found that the public awareness and demand for information is quite far from the level of expectation despite different measures taken by the government and other agencies. Strong advocacy needs to be taken to improve the situation. Optimism remains that the RTI can play a key role in promoting transparency and accountability, if journalists and civil society actors can effectively use it. Their engagement with oversight bodies including the Information Commission could be a model for advocacy. The media-CSO coalition built under "Increasing the Effective use of the Right to Information Law by Media and Civil Society" project could be an effective platform for such advocacy. MRDI will intervene to contribute to the attainment of objectives of the project.





With oversight from Internews, MRDI will develop the capacity of local correspondents of national media by offering in-house training to enhance their capacity of using RTI as a tool for investigative reporting. Participatory workshops on RTI will be organized in Dhaka involving journalists, NGO/CSO representatives and academics from all divisions of the country. Then a national consultation will be organized to share the findings and recommendations of the workshops, summary of which will be handed over to the Information Commission and circulated to the media through a press release.

### **1.3 The main objectives of the project**

1. Increase independent media capacity for unbiased and objective reporting and to conduct effective reporting
2. Strengthen linkages and collaboration between individual journalists, media organizations and NGOs to address self-censorship and lack of media freedoms.

### **1.4 Project period**

Total duration of the project is for one year four months covering from 01 November 2019 to 28 February 2021.

## **2 Significant accounting policies**

### **2.1 Basis of accounting**

The financial statements have been prepared under historical cost convention following cash basis.

### **2.2 Accounting for grants**

International Accounting Standard IAS-20 "Accounting for Government Grants and Disclosure of Government Assistance" has been followed for recognizing the grant income. As per IAS-20 grant received is initially recorded as liability. Subsequently operating expenses incurred from the grant amount is recognized as income for the project.

### **2.3 Fixed assets**

No fixed assets were acquired/procured during the period.

### **2.4 Cash and cash equivalents**

It indicates cash in hand and bank deposits, which were held and available for use of the project without any restriction at the closing date.

### **2.5 Transactional and presentation currency**

The financial statements are prepared in Bangladeshi Taka (BDT) which is the Organization's transactional currency.

### **2.6 Reporting period**

The financial statements of the project cover 12 months starting from 01 November 2019 to 31 October 2020.





## **2.7 Comparative information**

This is a new project for one year four month period from 01 November 2019 to 28 February 2021. Since the financial statements cover first year of the project period from 01 November 2019 to 31 October 2020 thus financial statements do not contain comparative information.

## **2.8 Management fee**

Management fee is charged on the basis of the prescribed financial report format provided by the donor.

## **2.10 General**

Figures appeared in the financial statements have been rounded off to the nearest Taka/BDT.









For the year ended  
31 October

2020  
BDT

**6 Grant income**

Grant income	4,442,202
	<b>4,442,202</b>

Amount equivalent to total expenditure incurred for the year has been recognized as grant income according to the requirements of International Accounting Standard (IAS)-20.

**7 Programme personnel cost**

Team leader	704,076
Finance personnel	566,303
Training & workshop coordinator	459,476
Programme officer	153,450
	<b>1,883,305</b>

**8 In-house Training on RTI for journalists**

Food for participants	106,500
Honorarium for Resource persons	90,000
Equipment Rental	85,875
Accommodation for participants	71,000
Information Kit	35,500
Certificate for participants	30,000
	<b>418,875</b>

**9 Participatory workshop on RTI**

Accommodation & per diem	153,500
Food for participants	61,391
Honorarium for paper presenter	40,000
Travel for participants	38,000
Information kit	31,980
Equipment rental	22,351
Venue & sound	17,250
Digital banner	1,500
	<b>365,972</b>

**10 Open data survey**

Honorarium for Co-researcher	132,500
Honorarium for Lead Researcher	110,000
	<b>242,500</b>





For the year ended  
31 October

2020 BDT
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**11 Training curriculum localization**

Honorarium for Lead Expert

56,250

56,250

**12 Project management cost**

Indirect cost/project overhead

200,156

Facilities charges

109,200

Local conveyance

59,113

Stationery & supplies

56,321

Communications

15,600

Utilities

13,678

Financial service charges

5,528

459,596

Manager-Finance

Executive Director





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**Management and Resources Development Initiative (MRDI)**  
**Project Name: Increasing the Effective use of the Right to Information Law by Media and Civil Society**  
**Funded by: Internews, Thailand**  
**Form – FD 4**  
**Certificate to be given by the Auditors**

We have audited the Financial Statements of “Increasing the Effective use of the Right to Information Law by Media and Civil Society” project of Management and Resources Development Initiative (MRDI): 8/19, Sir Syed Road (3rd Floor), Block-A, Mohammadpur, Dhaka-1207 (vide Registration no. 1962 dated 21 September 2004 under the Foreign Donations (Voluntary Activities) Regulation Ordinance 1978 and subsequently renewed on 24 July 2019 which is valid from 21 September 2019 to 20 September 2029) for the year ended 31 October 2020 and examined all the relevant books and vouchers and certify that according to the audited Financial Statements:

- (1) The brought forward foreign donation at the beginning of the year was **BDT Nil** (Note-1 to FD-4).
- (2) Donations amounting to **BDT 6,047,721** were received by the Organization during the year from 01 November 2019 to 31 October 2020 for Increasing the Effective use of the Right to Information Law by Media and Civil Society project.
- (3) The balance of unutilized Foreign Donations by the Organization for Increasing the Effective use of the Right to Information Law by Media and Civil Society project was amounting to **BDT 1,605,519** (Note-1 to FD-4).
- (4) During the year ended 31 October 2020, the Donations amounting to **BDT 4,442,202** have been utilized for the following purposes:

**Project Name: Increasing the Effective use of the Right to Information Law by Media and Civil Society**

Head of expenditure	Amount as per revised approved budget for foreign donation (BDT)	Amount actually spent from foreign donation (BDT)	Difference (BDT)
(As per Annexure-A/1)	8,227,578	4,442,202	3,785,376
<b>Total</b>	<b>8,227,578</b>	<b>4,442,202</b>	<b>3,785,376</b>

- (5) Certified that the project has maintained the accounts of Foreign Donations and records relating thereto in the manner specified as in section 12 of the Foreign Donations (Voluntary Activities) Regulation Act, 2016.
- (6) The information furnished above is correct and checked by us.

Dhaka, Bangladesh  
Dated: 30 November 2020



**Nurul Faruk Hasan & Co**  
Chartered Accountants  
Signed by:

Md. Faruk Uddin Ahammed, FCA, CISA  
Partner



**Name of the Organization** : Management and Resources Development Initiative (MRDI)  
**Name of the Project** : Increasing the Effective use of the Right to Information Law by Media and Civil Society  
**Project approval no. and date** : 1) 03.07.2666.665.68.166.19-1303, dated: 18 November 2019  
**Revised project approval no. and date** : 2) 1st revised approval 03.07.2666.665.68.166.19-139, dated: 05 February 2020  
: 3) 2nd revised approval 03.07.2666.665.68.166.19-644, dated: 02 July 2020  
**Fund clearance no. and date** : 1) 03.07.2666.665.68.166.19-1303, dated: 18 November 2019  
: 2) 2nd revised approval 03.07.2666.665.68.166.19-644, dated: 02 July 2020  
**Project period** : 1 year 4 months ( 01 November 2019 to 28 February 2021)  
**Audit period** : 01 November 2019 to 31 October 2020

Sl. No.	Head of expenditures		Amount as per revised approved budget	Actual expenses	Variance in amount	Variance	Reason for Variance
			BDT	BDT	BDT	%	
1.0	<b>In-house Training on RTI for Journalists</b>						
1.01	Honorarium for Resource persons	2 days x 3 sessions x 6 Training x Tk. 5,000	180,000	90,000	90,000	50%	Due to Covid-19 pandemic, these programmes have been organized through digital platform having approval from the INTERNEWS. So expenditure has been incurred as per requirement
1.02	Venue & Sound	2 days (Average) x 6 Training x Tk. 17,500	210,000	-	210,000	100%	
1.03	Information kit (Jute bag, writing pad, pen, & information material)	18 sets x 6 Training x Tk. 525	56,700	35,500	21,200	37%	
1.04	Food for participants	20 persons x 2 days x 6 Training x Tk. 900	216,000	106,500	109,500	51%	
1.05	Travel for the participants	9 persons (2 ways) x 6 Training x Tk. 2,000	108,000	-	108,000	100%	
1.06	Accommodation & per diem for the correspondent (lumpsum)	9 persons x 3 days x 6 Training x 1,500	243,000	71,000	172,000	71%	
1.07	Conveyance & incidental for participants of Dhaka	3 persons x 6 Training x 2 days x 2,016	72,576	-	72,576	100%	
1.08	Digital Banner	1 unit x 6 Training x Tk. 2,000	12,000	-	12,000	100%	



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Audit period : 01 November 2019 to 31 October 2020

Sl. No.	Head of expenditures		Amount as per revised approved budget	Actual expenses	Variance in amount	Variance	Reason for Variance
1.09	Certificate for participants	Package x 6 Training x Tk. 5,500	33,000	30,000	3,000	9%	Due to Covid-19 pandemic, these programmes have been organized through digital platform having approval from the donor. So expenditure has been incurred as per requirement
1.10	Equipment rental (Laptop & multimedia)	2 days x 6 Training x Tk. 6,900	82,800	85,875	(3,075)	-4%	
<b>Sub-total: In-house Training on RTI for Journalists</b>			<b>1,214,076</b>	<b>418,875</b>	<b>795,201</b>		
<b>1.2</b>	<b>Participatory workshop on RTI (3 Workshop)</b>						
1.2.1	Honorarium for Paper presenter	1 person x 3 Workshop x TK. 15,000	45,000	40,000	5,000	11%	
1.2.2	Venue & Sound (YWCA, Iqbal Road, Dhaka)	1 day x 3 Workshop x Tk. 17,500	52,500	17,250	35,250	67%	
1.2.3	Information kit (Jute bag, writing pad, pen & information material)	25 sets x 3 Workshop x Tk. 500	37,500	31,980	5,520	15%	
1.2.5	Food for participants	25 persons x 3 Workshop x Tk. 900	67,500	61,391	6,109	9%	
1.2.6	Travel for participants from outside Dhaka (lumpsum)	20 persons x 2 ways x 3 Workshop x Tk. 1,000	120,000	38,000	82,000	68%	
1.2.7	Accommodation & per diem for the participants from outside Dhaka (lumpsum)	20 persons x 2 days x 3 Workshop x Tk. 2,500	300,000	153,500	146,500	49%	
1.2.9	Digital Banner	1 unit x 3 Workshop x Tk. 2,000	6,000	1,500	4,500	75%	



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 Project period : 1 year 4 months ( 01 November 2019 to 28 February 2021)  
 Audit period : 01 November 2019 to 31 October 2020

Sl. No.	Head of expenditures	Amount as per revised approved budget	Actual expenses	Variance in amount	Variance	Reason for Variance
1.2.10	Equipment rental (Laptop & multimedia) 1 days x 3 Workshop x Tk. 6,900	20,700	22,351	(1,651)	-8%	
	<b>Sub-total: Participatory workshop on RTI (3 Workshop)</b>	<b>649,200</b>	<b>365,972</b>	<b>283,228</b>		
<b>1.3</b>	<b>National consultation</b>					
1.3.1	Honorarium for Moderator 1 training x Tk. 15,000 (Lump sum)	-	-	-	0%	These serials are applicable for the next year and hence, no amount is shown under these serial numbers.
1.3.2	Honorarium for Paper presenter 1 training x Tk. 20,000 (Lump sum)	-	-	-	0%	
1.3.3	Honorarium for Panel discussant 5 training x Tk. 5,000 (Lump sum)	-	-	-	0%	
1.3.4	Venue & Sound (The daily star) 1 day x Tk. 46,000	-	-	-	0%	
1.3.5	Information kit (Jute bag, writing pad, pen & information material) 35 sets x Tk. 500	-	-	-	0%	
1.3.6	Food for participants (tea and lunch) 40 persons x Tk. 1,100	-	-	-	0%	
1.3.7	Travel for participants from outside Dhaka 20 persons x 2 ways x Tk. 1,000	-	-	-	0%	
1.3.8	Accommodation and daily allowance for participants of outside Dhaka 2 days x 20 persons x Tk. 2,500	-	-	-	0%	
1.3.9	Digital Banner 1 unit x Tk. 2,000	-	-	-	0%	
1.3.10	Equipment rental (Laptop & multimedia) 1 day x Tk. 6,900	-	-	-	0%	





Name of the Organization : Management and Resources Development Initiative (MRDI)  
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Sl. No.	Head of expenditures		Amount as per revised approved budget	Actual expenses	Variance in amount	Variance	Reason for Variance
1.4	<b>Report compilation</b>				-		
1.4.1	Honorarium for Editor for report editing	1 person x Tk. 50,000	-	-	-	0%	This serial is applicable for the next year and hence, no amount is shown under this serial number.
1.5	<b>Open data survey</b>				-		
1.5.1	Lead Researcher	1 Person x 20 days x Tk. 10,000	200,000	110,000	90,000	45%	Due to Covid-19 pandemic situation we could not start the activity in time. So partial payment has been made as per ToR.
1.5.2	Co-Researcher	1 Person x 75 days x Tk. 3,000	225,000	132,500	92,500	41%	
1.5.3	Training for Co-Researcher	Lump sum x 1 training	25,000	-	25,000	100%	
	<b>Focus group discussion and key informant interview</b>						
1.5.4	Food for FGD	15 persons x Tk. 500	-	-	-	0%	These serials are applicable for the next year and hence, no amount is shown under these serial numbers.
1.5.5	Stipend for participants	10 persons x Tk. 3,500	-	-	-	0%	
1.5.6	Information kit	15 sets x Tk. 200	-	-	-	0%	
1.5.7	Honorarium for key informant interviewers	5 persons x 5,000	-	-	-	0%	
	<b>Methodology review meeting</b>						



**Name of the Organization** : Management and Resources Development Initiative (MRDI)  
**Name of the Project** : Increasing the Effective use of the Right to Information Law by Media and Civil Society  
**Project approval no. and date** : 1) 03.07.2666.665.68.166.19-1303, dated: 18 November 2019  
**Revised project approval no. and date** : 2) 1st revised approval 03.07.2666.665.68.166.19-139, dated: 05 February 2020  
 : 3) 2nd revised approval 03.07.2666.665.68.166.19-644, dated: 02 July 2020  
**Fund clearance no. and date** : 1) 03.07.2666.665.68.166.19-1303, dated: 18 November 2019  
 : 2) 2nd revised approval 03.07.2666.665.68.166.19-644, dated: 02 July 2020  
**Project period** : 1 year 4 months ( 01 November 2019 to 28 February 2021)  
**Audit period** : 01 November 2019 to 31 October 2020

Sl. No.	Head of expenditures		Amount as per revised approved budget	Actual expenses	Variance in amount	Variance	Reason for Variance
1.5.8	Venue & sound (Half day)	Per meeting	35,000	-	35,000	100%	In the process of data survey this meeting was held digitally. So cost was not incurred.
1.5.9	Food for Meeting	25 Person x Tk. 1,200	30,000	-	30,000	100%	
1.5.10	Local Experts	10 Person x Tk. 5,000	50,000	-	50,000	100%	
1.5.11	Information kit	25 Person x Tk. 200	5,000	-	5,000	100%	
	<b>Sub-total: Open data survey and Methodology review meeting</b>		<b>570,000</b>	<b>242,500</b>	<b>327,500</b>		
<b>1.6</b>	<b>Training Curriculum Localization</b>				-		
1.6.1	Honorarium for lead expert	1 person x 30 days x Tk. 7,500	225,000	56,250	168,750	75%	Due to Covid-19 pandemic situation we could not start the activity in time. So partial payment has been made as per ToR.
1.6.2	Honorarium for Curriculum reviewer	1 person x 10 days x Tk. 10,000	100,000	-	100,000	100%	
1.6.3	Design & Printing of curriculum	25 copy lump sum	50,000	-	50,000	100%	
	<b>Sub-total: Training Curriculum Localization</b>		<b>375,000</b>	<b>56,250</b>	<b>318,750</b>		
<b>1.7</b>	<b>Residential Data Boot camp for Journalists</b>						
1.7.1	Honorarium for Local Facilitator	4 days x 2 boot camp x Tk. 25,000	200,000	-	200,000	100%	
1.7.2	Honorarium for Resource persons	4 days x 2 boot camp x Tk. 7,500	60,000	-	60,000	100%	
1.7.3	Transportation for resource persons & programme staffs to workshop location	2 vehicles X 4 days X 2 boot camps x Tk. 6,000	96,000	-	96,000	100%	





Name of the Organization	: Management and Resources Development Initiative (MRDI)
Name of the Project	: Increasing the Effective use of the Right to Information Law by Media and Civil Society
Project approval no. and date	: 1) 03.07.2666.665.68.166.19-1303, dated: 18 November 2019
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Project period	: 1 year 4 months ( 01 November 2019 to 28 February 2021)
Audit period	: 01 November 2019 to 31 October 2020

Sl. No.	Head of expenditures	Amount as per revised approved budget	Actual expenses	Variance in amount	Variance	Reason for Variance
1.7.4	Transportation for participants to workshop location 2 vehicles x 2 times x 2 boot camp x Tk. 6,000	48,000	-	48,000	100%	Due to Covid-19 pandemic situation we could not start the activity in time.
1.7.5	Information kit (Jute bag, writing pad, pen & information material) 15 set x 2 boot camp x Tk. 1,000	30,000	-	30,000	100%	
1.7.6	Venue (With sound system & other facilities) Hope foundation, Savar 4 days x 2 boot camp x Tk. 20,000	160,000	-	160,000	100%	
1.7.7	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) 18 person x 4 days x 2 boot camp x Tk. 1,900	273,600	-	273,600	100%	
1.7.8	Travel for participant from outside Dhaka towards MRDI 12 persons x 2 ways x 2 boot camp x Tk. 1,500	72,000	-	72,000	100%	
1.7.9	Accommodation at workshop venue 18 persons x 4 days x 2 boot camp x Tk. 2,250	324,000	-	324,000	100%	
1.7.10	Per diem for participant from outside Dhaka (before & after boot camp) 12 persons x 4 days x 2 boot camp x Tk. 1,500	144,000	-	144,000	100%	
1.7.11	Incidental for participants from outside Dhaka 12 persons x 4 days x 2 boot camp x Tk. 2,000	192,000	-	192,000	100%	
1.7.12	Banner 2 boot camp x Tk. 3,000	6,000	-	6,000	100%	



**Name of the Organization** : Management and Resources Development Initiative (MRDI)  
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**Project period** : 1 year 4 months (01 November 2019 to 28 February 2021)  
**Audit period** : 01 November 2019 to 31 October 2020

Sl. No.	Head of expenditures	Amount as per revised approved budget	Actual expenses	Variance in amount	Variance	Reason for Variance
1.7.13	Stationery	10,000	-	10,000	100%	
1.7.14	Certificate	11,000	-	11,000	100%	
1.7.15	Laptop for participants in class room Use	165,600	-	165,600	100%	
1.7.16	Service & support in Training venue	20,000	-	20,000	100%	
	<b>Sub-total: Residential Data Boot camp for Journalists</b>	<b>1,812,200</b>	<b>-</b>	<b>1,812,200</b>		
<b>1.8</b>	<b>Data Journalism fellowship</b>					
1.8.1	Stipend for fellows	-	-	-	0%	These serials are applicable for the next year and hence, no amount is shown under these serial numbers.
1.8.2	Honorarium for mentors	-	-	-	0%	
<b>1.9</b>	<b>Engage with local investigative and journalist group</b>					
1.9.1	Venue (with sound system & other facilities' Hope foundation, Savar)	-	-	-	0%	
1.9.2	Accommodation for participants at workshop venue	-	-	-	0%	





<b>Name of the Organization</b>	: Management and Resources Development Initiative (MRDI)
<b>Name of the Project</b>	: Increasing the Effective use of the Right to Information Law by Media and Civil Society
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<b>Project period</b>	: 1 year 4 months ( 01 November 2019 to 28 February 2021)
<b>Audit period</b>	: 01 November 2019 to 31 October 2020

Sl. No.	Head of expenditures	Amount as per revised approved budget	Actual expenses	Variance in amount	Variance	Reason for Variance
1.9.3	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner) 60 persons x 2 days x Tk. 1,900	-	-	-	0%	These serials are applicable for the next year and hence, no amount is shown under these serial numbers.
1.9.4	Information kit (Jute bag, writing pad, pen & information material) 70 sets x Tk. 1,500	-	-	-	0%	
1.9.5	Transportation for expert and programme staffs to workshop location 4 vehicles x 2 days x Tk. 6,000	-	-	-	0%	
1.9.6	Transportation for participants to workshop location 8 vehicles x 2 days x Tk. 6,000	-	-	-	0%	
1.9.7	Honorarium for Moderator 1 person x 2 days x Tk. 25,000	-	-	-	0%	
1.9.8	Local investigative journalism expert 12 persons x Tk. 7,500	-	-	-	0%	
1.9.9	International travel for foreign expert Every round trip x 4 persons x Tk. 54,600	-	-	-	0%	
1.9.10	Per diem for foreign expert 4 persons x 5 days x Tk. 5,040	-	-	-	0%	
1.9.11	Surface travel for foreign expert Every round trip x 4 persons x Tk. 4,250	-	-	-	0%	
1.9.12	Accommodation for foreign expert 4 persons x 4 nights x Tk. 8,400	-	-	-	0%	
1.9.13	Visa fee for foreign expert 4 persons x Tk. 16,800	-	-	-	0%	



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Project period : 1 year 4 months ( 01 November 2019 to 28 February 2021)  
Audit period : 01 November 2019 to 31 October 2020

Sl. No.	Head of expenditures	Amount as per revised approved budget	Actual expenses	Variance in amount	Variance	Reason for Variance
1.9.14	Travel for participants from outside Dhaka 46 persons x 2 ways x Tk. 1,000	-	-	-	0%	
1.9.15	Per diem for participants from outside Dhaka 46 persons x 2 days x Tk. 1,500	-	-	-	0%	
1.9.16	Incidental for participants 46 persons x 2 days x Tk. 2,000	-	-	-	0%	
1.9.17	Venue decoration and banner 1 conference x Tk. 30,000	-	-	-	0%	
1.9.18	Stationery and supplies 1 conference x Tk. 10,000	-	-	-	0%	
1.9.19	Invitation, press co-ordination and media coverage 1 conference x Tk. 100,000	-	-	-	0%	
1.9.20	Service & support in Training venue 1 conference x Tk. 10,000	-	-	-	0%	
<b>1.10</b>	<b>Programme Personnel</b>					
1.10.1	Team Leader (partial) Tk. 44,212 x 8.5 months + Tk. 72,950 x 4.5 months	704,077	704,076	1	0%	
1.10.2	Training & workshop Coordinator Tk. 30,900 x 8.5 months + Tk. 42,240 x 4.5 months	452,730	459,476	(6,746)	-1%	
1.10.3	Programme Officer 37,272 x 6.5 months	242,268	153,450	88,818	37%	Delayed to appoint
1.10.4	Finance personnel (Partial) Tk. 39,060 x 8.5 months + Tk. 54,450 x 4.5 months	577,035	566,303	10,732	2%	



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Project period : 1 year 4 months ( 01 November 2019 to 28 February 2021)  
Audit period : 01 November 2019 to 31 October 2020

Sl. No.	Head of expenditures		Amount as per revised approved budget	Actual expenses	Variance in amount	Variance	Reason for Variance
	Sub-total		1,976,110	1,883,305	92,805		
1.11	Project Office Rent						
1.11.1	Office rent (Partial)	Tk. 96,948 x 8 months + Tk. 60,030 x 8 months	775,584	1,015,704	(240,120)	-31%	In the FD-6, mistakenly we put 8 months budget for office rent in year-1 budget column instead of 12 months and we put 8 months budget for office rent in year-2 budget column instead of 4 months. But we have to spent for office rent as per actual requirement. However, total expenditure will not be exceeded for this mistake.
	Sub-total		775,584	1,015,704	(240,120)		
1.12	Management Cost						
1.12.1	Local Conveyance	12 months x Tk.5000	60,000	59,113	887	0%	
1.12.2	Communication	12 months x Tk. 1,300	15,600	15,600	-	0%	



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**Project period** : 1 year 4 months ( 01 November 2019 to 28 February 2021)  
**Audit period** : 01 November 2019 to 31 October 2020

Sl. No.	Head of expenditures		Amount as per revised approved budget	Actual expenses	Variance in amount	Variance	Reason for Variance
1.12.3	Stationery and supplies	12 months x Tk.5000	60,000	56,321	3,679	6%	
1.12.4	Utilities	12 months x Tk. 1,300	15,600	13,678	1,922	12%	Charged based on expenditure
1.12.5	Facility Charges	12 months x Tk. 9,100	109,200	109,200	-	0%	
1.12.6	Financial Service Charges	12 months x Tk. 1,941	23,292	5,528	17,764	76%	Charged based on expenditure
1.12.7	Project Management cost	12 months x Tk. 47,643	571,716	200,156	371,560	65%	Charged based on expenditure
	<b>Sub-total</b>		<b>855,408</b>	<b>459,596</b>	<b>395,812</b>		
	<b>Grand total</b>		<b>8,227,578</b>	<b>4,442,202</b>	<b>3,785,376</b>		





**Note-1 to FD-4**  
**Management and Resources Development Initiative (MRDI)**

**Project name: Increasing the Effective use of the Right to Information Law by Media  
and Civil Society**

**Funded by: Internews, Thailand**

**Notes to the FD – 4**  
**For the year ended 31 October 2020**

1. Reconciliation of unutilized fund with closing balance of Statement of Receipts and Payments:

Particulars	01 November 2019 to 31 October 2020
	Amount in BDT
Opening balance of foreign donation as at 01 November 2019 (Since this is the first year of the project)	-
Add: Foreign donation received during the year	6,047,721
Less : Expenses out of foreign donation received	(4,442,202)
<b>Foreign donation unutilized as at 31 October 2020</b>	<b>1,605,519</b>
Add: Bank interest received during the period	3,215
<b>Closing balance as per Receipts &amp; Payments Account</b>	<b>1,608,734</b>

2. Reconciliation of between expenditures in Statement of Comprehensive Income-Income and Expenditure Account and Statement of Receipts and Payments:

Particulars	01 November 2019 to 31 October 2020
	Amount in BDT
<b>Total amount of expenditures as per Statement of Comprehensive Income-Income and Expenditure Account</b>	<b>4,442,202</b>
Less: Provision for expenses	(0)
<b>Total amount of expenditures as per Statement of Receipts &amp; Payments</b>	<b>4,442,202</b>





**Auditors' (nufhas) comments on the Terms of Reference (ToR) and/or conditions prescribed by  
NGO Affairs Bureau, Government of the People's Republic of Bangladesh**

**Name of the Organisation** : Management and Resources Development Initiative (MRDI)

**Name of the Project** : Increasing the Effective use of the Right to Information Law by  
Media and Civil Society

**Audit Period** : 01 November 2019 to 31 October 2020

Our observations in compliance with the conditions laid down in the circular # 03.07.2666.657.43.253.17-51 dated 16 January 2020 issued from the NGO Affairs Bureau, Prime Minister's Office, and Government of the People's Republic of Bangladesh are listed below:

Sl. No.	Particulars	Auditors' observation/comments
1.	During the audit of NGOs, the audit firms should perform their duties independently and with maximum responsibility.	During the audit of "Increasing the Effective use of the Right to Information Law by Media and Civil Society" Project, implemented by Management and Resources Development Initiative (MRDI), we conducted the audit in accordance with International Standards on Auditing (ISAs) and maintained strictly the 'IFAC Code of Ethics' according to which reasonable steps have been taken to identify circumstances that could pose a conflict of interests. We have also conducted the audit with objectivity, due care and professional skepticism.
2.	During the audit of NGOs, the audit firm will ascertain and ensure their compliance with the Foreign Donations (Voluntary Activities) Regulation Act, 2016 and FD-6, in relation to project approval and the audit has to be conducted to confirm whether the project has been implemented as per terms of the project approval letter.	From our test of compliance, we observed that "Increasing the effective use of the Right to Information Law by Media and Civil Society" Project, implemented by Management and Resources Development Initiative (MRDI) has complied with the applicable rules, regulations, circulars & procedures promulgated for NGOs working in Bangladesh. This Project obtained the approval of NGO Affairs Bureau ref-03.07.2666.665.68.166.19-1303 dated 18 November 2019 and formal fund clearance on 18 November 2019 (Project: "Increasing the Effective use of the Right to Information Law by Media and Civil Society") and subsequently the project has also obtained the revised budget approval of NGO Affairs Bureau ref-03.07.2666.665.68.166.19-644, dated 02 July 2020 and formal fund clearance on 02 July 2020, and incurred expenses in accordance with the terms of approval of Form FD-6.
3.	The audit firm, along with the audit report, must issue a certificate regarding receipt and expenditure of foreign donation in form FD-4 prescribed by the Bureau and annexure-A/1 prescribed by the Bureau and attached thereto. All information relating to foreign donation should be reported in FD-4 following the cash basis, not accrual. That is no foreign	Format FD-4 and Annexure-A/1 as prescribed by the NGO Affairs Bureau with respect to foreign donations are enclosed herewith. We also confirm that the detailed segregation/classification of Annexure A/1 is considered with the project approval.





Sl. No.	Particulars	Auditors' observation/comments								
	donation should be reported as receivable. The amount in Taka has to be mentioned while reporting the totals of approved budget, actual spending and variance in FD-4. The detailed item wise segregation of these items i.e. account wise approved budget, actual expenditure, variances and reason for variances will be mentioned in Annexure- A/1. Account heads and/or sub-heads of annexure-1 and their budget will be as per approved project.									
4.	Separate audit report for each project has to be prepared and report will be on project year basis. If there is any local income/ donation for the project, it should be shown separately and there should be an opinion on the source of local donation as per Foreign Donations (Voluntary Activities) Regulation Act, 2016. Incomplete opinion will be considered as breach of term.	Separate audit report has been prepared for this Project for the year ended 31 October 2020.  No local donation was received by the Organisation during the period under audit.								
5.	The audit report should contain in brief the main objectives and activities of the projects. Enlistment date of CA firm; name of the project; NGO Affairs Bureau's approval letter number and date; fund clearance letter number and date; amount of fund disbursement (with installment); amount of foreign donation received; whether foreign donation has been withdrawn from mother account before NGO Bureau's fund clearance; whether local donation has been received in mother account; audited project period (project duration); project areas; number of beneficiary should also be mentioned clearly.	A detailed description of the Project is given in Note # 1 of the financial statements. Other information are shown as follows: <table border="1" data-bbox="1117 1669 1983 2240"> <tr> <td>Project's objectives &amp; activities</td> <td>The main objectives of the project: 1. Increase independent media capacity for unbiased and objective reporting and to conduct effective reporting 2. Strengthen linkages and collaboration between individual journalists, media organizations and NGOs to address self-censorship and lack of media freedoms.</td> </tr> </table> <p>Other information:</p> <table border="1" data-bbox="1117 2357 1983 2681"> <tr> <td>01. Enlistment date of CA Firm</td> <td>:</td> <td>16 January 2020</td> </tr> <tr> <td>02. Project name</td> <td>:</td> <td>Increasing the Effective use of the Right to Information Law by Media and Civil Society</td> </tr> </table>	Project's objectives & activities	The main objectives of the project: 1. Increase independent media capacity for unbiased and objective reporting and to conduct effective reporting 2. Strengthen linkages and collaboration between individual journalists, media organizations and NGOs to address self-censorship and lack of media freedoms.	01. Enlistment date of CA Firm	:	16 January 2020	02. Project name	:	Increasing the Effective use of the Right to Information Law by Media and Civil Society
Project's objectives & activities	The main objectives of the project: 1. Increase independent media capacity for unbiased and objective reporting and to conduct effective reporting 2. Strengthen linkages and collaboration between individual journalists, media organizations and NGOs to address self-censorship and lack of media freedoms.									
01. Enlistment date of CA Firm	:	16 January 2020								
02. Project name	:	Increasing the Effective use of the Right to Information Law by Media and Civil Society								



Sl. No.	Particulars	Auditors' observation/comments											
		03. Project duration	: 01 November 2019 to 28 February 2021										
		04. NGO Affairs Bureau's approval letter number & date	: Ref: 1. 03.07.2666.665.68.166.19-1303, dated: 18 November 2019 2. Revised approval 03.07.2666.665.68.166.19-139, dated: 05 February 2020 3. Revised project approval no. and date: 03.07.2666.665.68.166.19-644, dated: 02 July 2020										
		05. Fund clearance letter number & date	: Ref: 1. 03.07.2666.665.68.166.19-1303, dated: 18 November 2019 2. 03.07.2666.665.68.166.19-644, dated: 02 July 2020										
		06. Fund clearance amount	: BDT 8,227,578										
		07. Foreign donation received during the year	: <table border="1"> <thead> <tr> <th>Dates of receipts</th> <th>Amounts in BDT</th> </tr> </thead> <tbody> <tr> <td>03-Feb-20</td> <td>1,695,752</td> </tr> <tr> <td>31-May-20</td> <td>615,606</td> </tr> <tr> <td>26-July-20</td> <td>3,736,363</td> </tr> <tr> <td><b>Total</b></td> <td><b>6,047,721</b></td> </tr> </tbody> </table>	Dates of receipts	Amounts in BDT	03-Feb-20	1,695,752	31-May-20	615,606	26-July-20	3,736,363	<b>Total</b>	<b>6,047,721</b>
Dates of receipts	Amounts in BDT												
03-Feb-20	1,695,752												
31-May-20	615,606												
26-July-20	3,736,363												
<b>Total</b>	<b>6,047,721</b>												
		08. Whether foreign donation has been withdrawn from mother account before NGO Bureau's fund clearance; whether local donation has been received in mother account	: No fund was withdrawn before fund clearance.  No local donation has been received for the project during the period under audit.										





Sl. No.	Particulars	Auditors' observation/comments	
		08. Audited project period	: 01 November 2019 to 31 October 2020
		09. Project areas	: <b>District: Dhaka</b> <b>Upazilla/ Thana: Dhaka City.</b>
		10. Number of beneficiary	: Number of direct beneficiary is 407
6.	The audit report contains Balance Sheet, Income and Expenditure Account and Receipts and Payments Account. These financial statements should be signed by appropriate personnel of the NGO. If under any circumstances, a Balance Sheet is not required to be issued then proper explanations should be provided in this regard. It must be ascertained that whether the line items of the Receipts and Payments Account are in agreement with ledger of the NGO. Where any line item contains a condensed figure (contingency and others), details should be shown in the notes.	We report that the audit report contains a Statement of Financial Position- Balance Sheet as at 31 October 2020, a Statement of Comprehensive Income- Income & Expenditure Account, a Statement of Receipts & Payments and Notes to the Financial Statements for the year from 01 November 2019 to 31 October 2020 of "Increasing the Effective use of the Right to Information Law by Media and Civil Society" Project, implemented by Management and Resources Development Initiative (MRDI) audited by Nurul Faruk Hasan & Co (nufhas), Chartered Accountants which have been signed by Manager-Finance and Executive Director. We also report that the financial statements of the Project have been prepared in conformity with line items of ledger/accounts heads of computer based accounting systems. The detailed break-up of the items has been provided in the notes to the financial statements.	





Sl. No.	Particulars	Auditors' observation/comments
7.	<p>The audit report should contain page number and on every page of the audit report, the initial of the engagement partner along with the common seal of the audit firm should be provided. In addition to this, the Audit Report, Balance Sheet, Income and Expenditure Account, Receipts and Payments Account, FD- 4 and Auditors' Report as per NGO Affairs Bureau's ToR should contain full signature of the auditor. Full name, Designation and FCA/ACA should be mentioned below the full signature. The NGO audit reports should have the following sequence:</p> <p><b>First part</b></p> <ul style="list-style-type: none"> <li>♦ Auditors' Report including scope, opinion, etc.;</li> <li>♦ Statement of Financial Position;</li> <li>♦ Statement of Income and Expenditure;</li> <li>♦ Statement of Receipts and Payments;</li> <li>♦ Notes to the Financial Statements;</li> <li>♦ Schedule / Appendix / Other statement</li> </ul> <p><b>Second part</b></p> <ul style="list-style-type: none"> <li>♦ FD- 4 Certificate;</li> <li>♦ Annexure A/1;</li> <li>♦ Notes to FD- 4 (if any);</li> <li>♦ Report as per NGO Affairs Bureau's ToR (Every requirement of the ToR should be strictly followed)</li> </ul>	<p>We report that all the pages of the audit report contain page numbers and on every page initialed along with the firm's common seal have been provided. We also confirm that the audit report, the financial statements, FD-4 &amp; Auditors' Report as per NGO Affairs Bureau's ToR have been duly signed by the auditor and is arranged in the specified order.</p>
8.	<p>In case of projects with multiple periods it must be reported in the audit report that whether there was any audit in the immediately preceding year and if so, whether the audit report has been filed with the NGO affairs Bureau. For the continuous project, it has to be mentioned that whether there was any audit.</p>	<p>As per FD-6 "Increasing the Effective use of the Right to Information Law by Media and Civil Society" Project, is a one year four months project from 01 November 2019 to 28 February 2021 and this is the first year audit period from 01 November 2019 to 31 October 2020. We, Nurul Faruk Hasan &amp; Co, Chartered Accountants, are the auditor of first year project period.</p>





Sl. No.	Particulars	Auditors' observation/comments						
9.	After completion of the audit a sealed envelope containing a copy of the audit report (Original Copy) should be sent to the Deputy Director (Inspection and Audit); NGO Affairs Bureau, Dhaka. It is mentioned that this report directly received by the Bureau's Inspection and Audit section will be examinable.	The audit report has been duly signed and sealed. A copy of the audit report (Original Copy) has been duly sent to the Deputy Director (Inspection & Audit) of the NGO Affairs Bureau, Dhaka, Bangladesh.						
10.	The initial registration number and registration date of the NGO and any subsequent renewal of registration should be mentioned in the audit report.	Management and Resources Development Initiative (MRDI) registered with the NGO Affairs Bureau having registration #1962 dated 21 September 2004 under the Foreign Donations Regulation Ordinance 1978 which was subsequently renewed on 24 July 2019 for a period of 10 years up to 20 September 2029. It is also registered with the office of the Registrar of the Joint Stock Companies and Firms, Government of the People's Republic of Bangladesh under Section 28 of the Companies Act 1994 having incorporation certificate # C-544(57)/2003 dated 13 May 2003 as a company limited by guarantee.						
11.	Section 9 of The Foreign Donations (Voluntary Activities) Regulation Act, 2016 requires all foreign donations to be received through one bank account. It must be mentioned in the audit report that whether all donations have been received through one bank account and if more than one bank account is used, the name of the banks, bank account numbers and the amounts of donations should be mentioned.	Management and Resources Development Initiative (MRDI) received foreign donations for the project "Increasing the Effective use of the Right to Information Law by Media and Civil Society" through Southeast Bank Ltd., Dhanmondi Branch, Dhaka Navana Newbury place (1st Floor), 4/1/A Mirpur Road, Sobhanbagh, Dhaka, (A/C # 001211100006616).						
12.	NGO Affairs Bureau's approved bank account number (Mother Account), bank's name and branch name, the dates and amount of donations received and the name of the Donor should be mentioned in the audit report. Project bank name, branch name, account number and outstanding balance should also be mentioned. Date of transfer of donation amount from mother account to project account should also be mentioned. Whether the project bank accounts and mother account have been reconciled with bank statements at closing date should also be reported.	<p>Management and Resources Development Initiative (MRDI) received foreign donations for this Project through Mother bank account, subsequently funds are transferred to Project bank account. Details of bank account, receipts of donor fund and Project bank account are presented below:</p> <p><b>Mother bank account:</b></p> <table border="1"> <thead> <tr> <th>Name of Mother Bank</th> <th>Branch Name</th> <th>Account No.</th> </tr> </thead> <tbody> <tr> <td>Southeast Bank Ltd.</td> <td>Dhanmondi Branch, Dhaka</td> <td>001211100006616</td> </tr> </tbody> </table>	Name of Mother Bank	Branch Name	Account No.	Southeast Bank Ltd.	Dhanmondi Branch, Dhaka	001211100006616
Name of Mother Bank	Branch Name	Account No.						
Southeast Bank Ltd.	Dhanmondi Branch, Dhaka	001211100006616						





Sl. No.	Particulars	Auditors' observation/comments																										
		<p><b>Details of fund receipts:</b></p> <table border="1"> <thead> <tr> <th>Dates of receipts</th> <th>Amounts in BDT</th> </tr> </thead> <tbody> <tr> <td>03-Feb-20</td> <td>1,695,752</td> </tr> <tr> <td>31-May-20</td> <td>615,606</td> </tr> <tr> <td>26-July-20</td> <td>3,736,363</td> </tr> <tr> <td><b>Total</b></td> <td><b>6,047,721</b></td> </tr> </tbody> </table> <p><b>Details of fund transfer from Mother Account to Project Account:</b></p> <table border="1"> <thead> <tr> <th>Dates of transfer</th> <th>Amounts in BDT</th> </tr> </thead> <tbody> <tr> <td>05-Feb-20</td> <td>1,695,752</td> </tr> <tr> <td>31-May-20</td> <td>615,606</td> </tr> <tr> <td>28-July-20</td> <td>3,736,363</td> </tr> <tr> <td><b>Total</b></td> <td><b>6,047,721</b></td> </tr> </tbody> </table> <p><b>Name of Donor:</b> Internews, Thailand</p> <p><b>Details of Bank Account for project expenditures:</b></p> <p><b>Increasing the effective use of the Right to Information Law by media and civil society:</b></p> <table border="1"> <tbody> <tr> <td>Name of the bank</td> <td>Prime Bank Ltd., Asad Gate Branch, Dhaka</td> </tr> <tr> <td>Account number</td> <td>2138314016378</td> </tr> <tr> <td>Balance outstanding</td> <td>BDT 1,608,734</td> </tr> </tbody> </table> <p>The reconciliations of project operational bank account and Mother bank account have been verified and found satisfactory.</p>	Dates of receipts	Amounts in BDT	03-Feb-20	1,695,752	31-May-20	615,606	26-July-20	3,736,363	<b>Total</b>	<b>6,047,721</b>	Dates of transfer	Amounts in BDT	05-Feb-20	1,695,752	31-May-20	615,606	28-July-20	3,736,363	<b>Total</b>	<b>6,047,721</b>	Name of the bank	Prime Bank Ltd., Asad Gate Branch, Dhaka	Account number	2138314016378	Balance outstanding	BDT 1,608,734
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13.	If any grant is received in kind, the fair value of such grant received should be reported in FD-4 as grant receipts. The utilization & closing balances of such grants should be reported in accordance with FD-5.	As reported by the management, no grants in kind have been received during the year under audit.																										
14.	Any bank interest / exchange gain on donation should be reported separately in the financial statements and it has to be mentioned whether NGO Bureau's approval has been obtained for its utilization. The above bank interest shall not be returned to the donor. If necessary, it shall be utilised on separate project by the NGO.	Bank interest of Taka 3,215 has been earned by the project during the period under audit and shown separately in the Statement of Receipts and Payments.																										





Sl. No.	Particulars	Auditors' observation/comments
15.	Whether the NGO has maintained proper cash books / bank books, ledgers, stock register, asset register & other registers using double entry system in compliance with Section 12 of the Foreign Donations (Voluntary Activities) Regulation Act, 2016 must be mentioned in the report.	We report that proper books of account as required by Section 12 of the Foreign Donations (Voluntary Activities) Regulation Act, 2016 have been maintained by Management and Resources Development Initiative (MRDI) using Tally.ERP.9 Software based double entry system of accounting
16.	It should be mentioned in the audit report that whether the foreign donation aided projects involving Revolving Loan Funds (RLF) are accounted for separately and these accounts are separately audited every year. If the accounts of RLF have not been maintained separately and loan has been disbursed from the project under audit, it has to be ensured that receivable service charges have been received.	As reported by management of the Organization, the Project did not involve in Revolving Loan Fund (RLF) during the year under audit.
17.	In cases where the NGOs operate under Micro Credit scheme, it should be noted in the report that whether the NGO is certified by the Micro Credit Regulatory Authority (MRA).	Management and Resources Development Initiative (MRDI) does not conduct any micro credit programme and therefore license from Micro Credit regulatory Authority is not required.
18.	If the fund is utilized in foreign currency, detailed descriptions of such spending should be reported.	No expenditure was made in foreign currency by the Organization during the year under audit.
19.	If any excess spending over the budgeted amount under one head has been adjusted with the spending of another head or the spending under an unapproved head of expenditure has been adjusted with an approved head, it should be duly reported whether NGO Bureau's approval for excess expenditure than budget is available.	Favorable & unfavorable variances both took place. Objectives & reasons for variances have been explained in Annexure-A/1. No amount was adjusted with the spending of another head or the spending under an unapproved head of expenditure.
20.	Officers/Employees' salaries and allowances and for other payments exceeding BDT 10,000 should be made through bank account.	From the result of our random verification we observed that the salaries and allowances of officers/employees and for other payments in excess of BDT 10,000 have been made through bank account.
21.	If the project is implemented by taking any loan, then the reason of taking loan, source of loan, prior approval from NGO Affairs Bureau and information relating to executive committee's approval should be disclosed in the audit report.	No loan was taken from any source during the period 01 November 2019 to 31 October 2020.





Sl. No.	Particulars	Auditors' observation/comments
22.	If any member of the executive committee and general body of the NGO receives any remuneration, that information should be disclosed in the audit report along with the information relating to the approval of the committee. Apart from this, any remuneration received by the Executive Director from the project should also be disclosed in the report.	No member of the executive committee and general body of the NGO receives any remuneration except the Executive Director. The Executive Director has received Taka 704,076 from the project under audit which has been approved by the Board of Directors on Board Meeting dated 24 August 2019.
23.	The auditor should comment on the effectiveness of the internal control system of the NGO.	So far we reviewed the internal control system, the NGO has a satisfactory system of internal control subject to certain observations which are described in management letter.
24.	If any refund is made to the donors and if refunded, details of NGOAB's approval should be mentioned in the audit report.	During 01 November 2019 to 31 October 2020 no refund has been made to the donor.
25.	The auditor should comment on whether the NGO has made proper deduction of Government VAT and Taxes from applicable bills / vouchers and whether those VAT / Taxes deducted at sources have been deposited to the Government treasury within due course. The auditor should also comment on whether proper revenue stamps have been attached by the NGO to applicable bills / vouchers.	From our test checking we found that applicable Taxes have been deducted and deposited. Details have been shown in Table – 1  In the applicable cases, we found from our sample basis checking Revenue Stamps have been attached with the bills/vouchers.
26.	The audit report should mention whether the NGO files return of its income with the NBR every year as a legal entity.  If the Organisation has any foreign employee, it has to be mentioned whether foreign employee has paid income tax regularly and last year's income tax file has been settled.	The Organization has filed its latest income tax return for the income year ended 30 June 2019 (Assessment Year 2019-2020) under Universal Self Assessment Scheme (U/S 82BB) and tax assessment is deemed to have been completed.  The Organization has no foreign employee.
27.	If the project has any Income Generating Activities (IGA), details of those activities should be reported & information relating to the payment of Tax on such income should also be furnished. If such Income Generating Activities are exempted by the NBR for taxation purpose, whether the NGO has collected Tax exemption certificate should also be reported.	As informed by the management and during our audit of this Project period from 01 November 2019 to 31 October 2020, we did not find any Income Generating Activities (IGA) component of the Project.





Sl. No.	Particulars	Auditors' observation/comments																														
28.	Whether any employee of the NGO has traveled abroad or has taken any benefits from the Foreign Grant should be mentioned. In case of foreign travel, whether NGO Affairs Bureau's permission has been taken or not should also be reported.	During the year from 01 November 2019 to 31 October 2020, no foreign travels have been made or benefits taken by any employees of the NGO from the Project Fund.																														
29.	A detailed fixed asset schedule should be annexed to the audit report and whether the fixed assets/ office rent agreement/ donated land/ car and other assets have been under the ownership of the NGO should be mentioned.	There is no fixed asset for the project.  Office rent agreement is in the name of the Organisation.																														
30.	Whether fixed assets and other assets purchased from the project finance have been sold/ transferred? If so, has there NGOAB's approval, it should be mentioned.	There is no fixed asset for the project.																														
31	The auditor should issue a management letter containing observations regarding to irregularities / loopholes in the internal control system and 01 copy of such management letter should be sent to the Deputy Director (Inspection and Audit).if this letter/report is not required, and then it has to be mentioned.	We have issued a Management Letter and a copy of the Management Letter has been forwarded to the Deputy Director (Inspection & Audit) of the NGO Affairs Bureau.																														
32.	A Chartered Accountant firm is not allowed to conduct audit of an NGO for a continuous period of 5 years. The CA firm should provide certification that it has not been involved in the audit of the NGO for a consecutive period of more than 5 years.	We certify of being the auditor of "Increasing the Effective use of the Right to Information Law by Media and Civil Society" Project, implemented by Management and Resources Development Initiative (MRDI) funded by Internews, Thailand and this is the first year of our audit for the project.																														
33.	A list of the names of the Executive Committee / Governing Board / Management Committee should be included in the report.	List of Board of Directors is shown as follows: <table border="1" data-bbox="1106 2169 1979 2734"> <thead> <tr> <th>SL#</th> <th>Name</th> <th>Designation</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Inam Ahmed</td> <td>Chairman</td> </tr> <tr> <td>2.</td> <td>Hasibur Rahman</td> <td>Executive Director</td> </tr> <tr> <td>3.</td> <td>Rokia Afzal Rahman</td> <td>Director</td> </tr> <tr> <td>4.</td> <td>Farid Hossain</td> <td>Director</td> </tr> <tr> <td>5.</td> <td>Md. Nazrul Islam</td> <td>Director</td> </tr> <tr> <td>6.</td> <td>M. Emamul Haque</td> <td>Director</td> </tr> <tr> <td>7.</td> <td>Syed Ishtiaque Reza</td> <td>Director</td> </tr> <tr> <td>8.</td> <td>Sakiul Millat Morshed</td> <td>Director</td> </tr> <tr> <td>9.</td> <td>Kajal Kanti Sengupta</td> <td>Director</td> </tr> </tbody> </table>	SL#	Name	Designation	1.	Inam Ahmed	Chairman	2.	Hasibur Rahman	Executive Director	3.	Rokia Afzal Rahman	Director	4.	Farid Hossain	Director	5.	Md. Nazrul Islam	Director	6.	M. Emamul Haque	Director	7.	Syed Ishtiaque Reza	Director	8.	Sakiul Millat Morshed	Director	9.	Kajal Kanti Sengupta	Director
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9.	Kajal Kanti Sengupta	Director																														



Sl. No.	Particulars	Auditors' observation/comments
34.	Whether or not all the expenditures relating to the audit have been borne by the project fund should be mentioned.	Audit fee is borne by MRDI.
35.	The audit report should contain the enlistment number, enlistment date and reference letter number of the CA firm.	<b>Enlistment number</b> : 76 <b>Enlistment date</b> : 16 January 2020 <b>NGOAB reference number</b> : 03.07.2666.657.43.253.17-51
36.	An opinion has to be given after checking financial transactions are free from money laundering and terrorist financing.	Based on our checking of the financial transactions and its documentation, our view is that financial transactions are free from money laundering and terrorist financing.
37.	The Audit firm should comment with evidence on whether conditions of project approval have been followed properly and whether local administration has been involved in implementation of the project activities.	<p>Conditions of project approval were followed properly by the Organisation.</p> <p>Local administration was involved in implementation of the project activities. A summary is given below:</p> <ul style="list-style-type: none"> <li>• MRDI submitted FD-6 to Dhaka District Commissioner for their information.</li> <li>• MRDI submitted quarterly program update report to Dhaka District Commissioner.</li> </ul>
38.	Whether audit has been completed within the stipulated time; if not, mention the valid reason.	Audit has been completed within the stipulated time.

Information provided as per Memorandum Number: 03.07.2666.658.73.001.20-921 dated 01 June 2020:

**Ka) Proof of communication regarding non-receipt of donation from donor agencies:**

**Auditors' response:** "Increasing the Effective use of the Right to Information Law by Media and Civil Society" is a one year four months Project from 01 November 2019 to 28 February 2021. The project did not face non-receipt of donation from the donor and as such, no such communication was required during our audit period, i.e. 01 November 2019 to 31 October 2020.

**Kha) Sources of own fund:**

**Auditors' response:** The project is continuously operated by its donor fund. The project did not receive any loan from own fund/other fund during the period from 01 November 2019 to 31 October 2020.

**Ga) Bank statement:**

**Auditors' response:** We have checked the bank statements to confirm whether the amount has actually been deposited in the project bank account that were received from mother bank account and whether local income has been deposited in bank account. We confirmed that no amount was deposited as loan/local income in the bank account.





**Gha) Proof of transfer of fund in the project and the decisions of Executive Committee:**

**Auditors' response:** The project did not receive any loan from own sources during the period from 01 November 2019 to 31 October 2020. Thus, no need to obtain any approval documentation from Executive Committee.

**Uma) Detailed sources of local donation:**

**Auditors' response:** We noted that MRDI did not receive any local income/donation for "Increasing the Effective use of the Right to Information Law by Media and Civil Society" Project during the year under audit.

Dhaka, Bangladesh  
Dated: 30 November 2020



**Nurul Faruk Hasan & Co**

Chartered Accountants

Signed by:

Md. Faruk Uddin Ahammed, FCA, CISA  
Partner





Table-1

## Increasing the Effective use of the Right to Information Law by Media and Civil Society

Implemented by

Management and Resources Development Initiative (MRDI)

Funded by

Internews, Thailand

Statement of applicable VAT &amp; Tax

For the year ended 31 October 2020

Sl. no.	Head of expenditures	Actual expenses	Deductible amount		Deducted amount		Deposited amount		Outstanding amount		Treasury Challan no. with Date				
			VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	VAT		Tax		
			Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Challan no.	Date	Challan no.
1.0	In-house Training on RTI for Journalists														
1.1	Honorarium for Resource persons	90,000	-	9,000	-	9,000	-	9,000	-	-			T-15, T-03, T-28	14.09.2020, 04.10.2020, 01.11.2020	
1.2	Venue & Sound	-	-	-	-	-	-	-	-	-					
1.3	Information kit (Jute bag, writing pad, pen, & information material)	35,500	-	-	-	-	-	-	-	-					
1.4	Food for participants	106,500	-	-	-	-	-	-	-	-					
1.5	Travel for the participants	-	-	-	-	-	-	-	-	-					
1.6	Accommodation & per diem for the correspondent (lumpsum)	71,000	-	-	-	-	-	-	-	-					
1.7	Conveyance & incidental for participants of Dhaka	-	-	-	-	-	-	-	-	-					
1.8	Digital Banner	-	-	-	-	-	-	-	-	-					
1.9	Certificate for participants	30,000	2,094	558	2,094	558	2,094	558	-	-	T-04, T-27	04.10.2020, 01.11.2020	T-03, T-28	04.10.2020, 01.11.2020	
1.10	Equipment rental (Laptop & multimedia)	85,875	815	1,630	815	1,630	815	1,630	-	-	T-14, T-27	14.09.2020, 01.11.2020	T-15, T-28	14.09.2020, 01.11.2020	
	<b>Sub-total</b>	<b>418,875</b>	<b>2,909</b>	<b>11,188</b>	<b>2,909</b>	<b>11,188</b>	<b>2,909</b>	<b>11,188</b>	<b>-</b>	<b>-</b>					



Table-1

## Increasing the Effective use of the Right to Information Law by Media and Civil Society

Implemented by

Management and Resources Development Initiative (MRDI)

Funded by

Internews, Thailand

Statement of applicable VAT &amp; Tax

For the year ended 31 October 2020

Sl. no.	Head of expenditures	Actual expenses	Deductible amount		Deducted amount		Deposited amount		Outstanding amount		Treasury Challan no. with Date				
			VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	VAT		Tax		
			Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Challan no.	Date	Challan no.
1.2	Participatory workshop on RTI (3 Workshop)														
1.2.1	Honorarium for Paper presenter	40,000	-	4,000	-	4,000	-	4,000	-	-			T-142, T-15, T-03	15.03.2020, 14.09.2020 04.10.2020	
1.2.2	Venue & Sound (YWCA, Iqbal Road, Dhaka)	17,250	-	1,724	-	1,724	-	1,724	-	-			T-142	15.03.2020	
1.2.3	Information kit (Jute bag, writing pad, pen & information material)	31,980	18	97	18	97	18	97	-	-	T-141	15.03.2020	T-142	15.03.2020	
1.2.4	Food for participants	61,391	-	-	-	-	-	-	-	-					
1.2.5	Travel for participants from outside Dhaka (lumpsum)	38,000	-	-	-	-	-	-	-	-					
1.2.6	Accommodation & per diem for the participants from outside Dhaka (lumpsum)	153,500	-	-	-	-	-	-	-	-					
1.2.7	Digital Banner	1,500	105	28	105	28	105	28	-	-	T-141	15.03.2020	T-142	15.03.2020	
1.2.8	Equipment rental (Laptop & multimedia)	22,351	900	300	900	300	900	300	-	-	T-141	15.03.2020	T-142	15.03.2020	
	<b>Sub-total</b>	<b>365,972</b>	<b>1,023</b>	<b>6,149</b>	<b>1,023</b>	<b>6,149</b>	<b>1,023</b>	<b>6,149</b>	<b>-</b>	<b>-</b>					



## Increasing the Effective use of the Right to Information Law by Media and Civil Society

Implemented by

Management and Resources Development Initiative (MRDI)

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Internews, Thailand

Statement of applicable VAT &amp; Tax

For the year ended 31 October 2020

Sl. no.	Head of expenditures	Actual expenses	Deductible amount		Deducted amount		Deposited amount		Outstanding amount		Treasury Challan no. with Date			
			VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	VAT		Tax	
			Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Challan no.	Date	Challan no.	Date
1.5	<b>Open data survey</b>													
1.5.1	Lead Researcher	110,000	-	11,000	-	11,000	-	11,000	-	-			T-03	04.10.2020
1.5.2	Co-Researcher	132,500	-	15,000	-	15,000	-	15,000	-	-			T-03, T-28	04.10.2020, 01.11.2020
1.5.3	Training for Co-Researcher													
	<b>Methodology review meeting</b>													
1.5.8	Venue & sound (Half day)													
1.5.9	Food for Meeting													
1.5.10	Local Experts													
1.5.11	Information kit													
	<b>Sub-total</b>	<b>242,500</b>	<b>-</b>	<b>26,000</b>	<b>-</b>	<b>26,000</b>	<b>-</b>	<b>26,000</b>	<b>-</b>	<b>-</b>				
1.6	<b>Training Curriculum Localization</b>													
1.6.1	Honorarium for lead expert	56,250	-	5,625	-	5,625	-	5,625	-	-			T-28	01.11.2020
1.6.2	Honorarium for Curriculum reviewer													
1.6.3	Design & Printing of curriculum													
	<b>Sub-total</b>	<b>56,250</b>	<b>-</b>	<b>5,625</b>	<b>-</b>	<b>5,625</b>	<b>-</b>	<b>5,625</b>	<b>-</b>	<b>-</b>				
	<b>Residential Data Boot camp for Journalists</b>													
1.7.1	Honorarium for Local Facilitator	-	-	-	-	-	-	-	-	-				
1.7.2	Honorarium for Resource persons	-	-	-	-	-	-	-	-	-				
1.7.3	Transportation for resource persons & programme staffs to workshop location	-	-	-	-	-	-	-	-	-				



## Increasing the Effective use of the Right to Information Law by Media and Civil Society

Implemented by

Management and Resources Development Initiative (MRDI)

Funded by

Internews, Thailand

Statement of applicable VAT &amp; Tax

For the year ended 31 October 2020

Sl. no.	Head of expenditures	Actual expenses	Deductible amount		Deducted amount		Deposited amount		Outstanding amount		Treasury Challan no. with Date				
			VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	VAT		Tax		
			Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Challan no.	Date	Challan no.	Date	
1.7.4	Transportation for participants to workshop location	-	-	-	-	-	-	-	-	-	-				
1.7.5	Information kit (Jute bag, writing pad, pen & information material)	-	-	-	-	-	-	-	-	-					
1.7.6	Venue (With sound system & other facilities) Hope foundation, Savar	-	-	-	-	-	-	-	-	-					
1.7.7	Food for participants (Breakfast, 2 tea-snacks, lunch and dinner)	-	-	-	-	-	-	-	-	-					
1.7.8	Travel for participant from outside Dhaka towards MRDI	-	-	-	-	-	-	-	-	-					
1.7.9	Accommodation at workshop venue	-	-	-	-	-	-	-	-	-					
1.7.10	Per diem for participant from outside Dhaka (before & after boot camp)	-	-	-	-	-	-	-	-	-					
1.7.11	Incidental for participants from outside Dhaka	-	-	-	-	-	-	-	-	-					
1.7.12	Banner	-	-	-	-	-	-	-	-	-					
1.7.13	Stationery	-	-	-	-	-	-	-	-	-					
1.7.14	Certificate	-	-	-	-	-	-	-	-	-					
1.7.15	Laptop for participants in class room Use	-	-	-	-	-	-	-	-	-					
1.7.16	Service & support in Training venue	-	-	-	-	-	-	-	-	-					
	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-					





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Sl. no.	Head of expenditures	Actual expenses	Deductible amount		Deducted amount		Deposited amount		Outstanding amount		Treasury Challan no. with Date			
			VAT	Tax	VAT	Tax	VAT	Tax	VAT	Tax	VAT		Tax	
			Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Challan no.	Date	Challan no.	Date
<b>1.1</b>	<b>Programme Personnel</b>													
1.10.1	Team Leader (partial)	704,076	-	-	-	-	-	-	-	-				
1.10.2	Training & workshop Coordinator	459,476	-	-	-	-	-	-	-	-				
1.10.3	Programme Officer	153,450	-	-	-	-	-	-	-	-				
1.10.4	Finance personnel (Partial)	566,303	-	-	-	-	-	-	-	-				
	<b>Sub-total</b>	<b>1,883,305</b>	-	-	-	-	-	-	-	-				
<b>1.11</b>	<b>Project Office Rent</b>													
1.11.1	Office rent (Partial)	1,015,704	-	-	-	-	-	-	-	-				
	<b>Sub-total</b>	<b>1,015,704</b>	-	-	-	-	-	-	-	-				
<b>1.12</b>	<b>Management Cost</b>													
1.12.1	Local Conveyance	59,113	-	-	-	-	-	-	-	-				
1.12.2	Communication	15,600	-	-	-	-	-	-	-	-				
1.12.3	Stationery and supplies	56,321	2,028	863	2,028	863	2,028	863	-	-	T-14	14.09.2020	T-15	14.09.2020
1.12.4	Utilities	13,678	-	-	-	-	-	-	-	-				
1.12.5	Facility Charges	109,200	-	-	-	-	-	-	-	-				
1.12.6	Financial Service Charges	5,528	-	-	-	-	-	-	-	-				
1.12.7	Project Management cost	200,156	-	-	-	-	-	-	-	-				
	<b>Sub-total</b>	<b>459,596</b>	<b>2,028</b>	<b>863</b>	<b>2,028</b>	<b>863</b>	<b>2,028</b>	<b>863</b>	-	-				
	<b>Grand total</b>	<b>4,442,202</b>	<b>5,960</b>	<b>49,825</b>	<b>5,960</b>	<b>49,825</b>	<b>5,960</b>	<b>49,825</b>	-	-				





## **Nurul Faruk Hasan & Co**

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