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Independent Auditors' Report
On the Consolidated Financial Statements of
Management and Resources Development (MRDI)
For the year ended 30 June, 2021

Submitted by
Howladar Yunus & Co.
Chartered Accountants

28 October 2021

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

Howlader Yunus & Co.
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Opinion

We have audited the consolidated Financial statements of the "Management and resources Development Initiative (MRDI)(the Company) which comprise the Consolidated Statement of Financial Position-Balance Sheet as at 30 June 2021 and Consolidated Statement of Comprehensive Income - Income and expenditure Account and Consolidated 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 give true and fair view of the financial position of the company as at 30 June 2021, and of its financial performance and its cash flows/Consolidated Statement of Receipts and Payments for the year then ended in accordance with International Financial and Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



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In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company 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 an 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 company'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 company's 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.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report the following:

- 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 do verification thereof;
- b) in our opinion, proper books of accounts as required by law have been kept by the Company so far as it appeared from our examination of these books;
- c) the statements of financial position and statement of comprehensive income dealt with by the report are in agreement with the books of accounts and returns; and



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

Date: Dhaka, 28 October 2021
DVC No.: 2110310521AS109528

Management and Resources Development Initiative (MRDI)
Consolidated Statement of Financial Position-Balance Sheet
As at 30 June 2021

| | Notes | As at 30 June | |
|--|-------|-------------------|-------------------|
| | | 2021 BDT | 2020 BDT |
| ASSETS | | | |
| Non-current assets | | | |
| Property and equipment | 3 | 5,106,681 | 3,110,682 |
| Right-of-use asset | 4 | 2,547,119 | 3,396,159 |
| Total non-current assets | | 7,653,800 | 6,506,841 |
| Current assets | | | |
| Cash and cash equivalents | 5 | 22,222,749 | 4,346,990 |
| Investment in Fixed Deposit Receipts (FDR) | 6 | 1,226,975 | 2,812,602 |
| Advance and prepayments | 7 | 1,696,643 | 1,856,748 |
| Stock of RTI books & Gaon Swapna products | 8 | 414,139 | 445,607 |
| Deferred expenditure | 9 | - | 688,275 |
| Reimbursable cost from projects | | 43,281 | 123,094 |
| Other receivables-PF forfeiture account | | 29,810 | 29,485 |
| Total current assets | | 25,633,597 | 10,302,801 |
| Total assets | | 33,287,397 | 16,809,642 |
| FUND AND LIABILITIES | | | |
| Fund | | | |
| Unutilized project fund | 10 | 21,559,536 | 5,195,536 |
| Capital fund | 11 | 281,793 | 863,312 |
| Gaon Swapna fund | 12 | 1,928,878 | 1,916,411 |
| Project fixed assets fund | 13 | 4,789,973 | 2,491,577 |
| Total fund | | 28,560,180 | 10,466,836 |
| Non-current liability | | | |
| Lease liability | 4 | 1,928,944 | 2,771,197 |
| Total non-current liability | | 1,928,944 | 2,771,197 |
| Current liabilities | | | |
| Outstanding liabilities | 14 | 1,556,020 | 2,151,590 |
| Loan from Executive Director | 15 | 400,000 | 650,000 |
| Lease liability | 4 | 842,253 | 770,019 |
| Total current liabilities | | 2,798,273 | 3,571,609 |
| Total fund and liabilities | | 33,287,397 | 16,809,642 |

The accompanying notes (1 to 29) and annexures form an integral part of these consolidated financial statements.


Chairman


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: 28 October 2021
DVC No.: 2110310521AS109528

Management and Resources Development Initiative (MRDI)
Consolidated Statement of Comprehensive Income - Income and Expenditure Account
For the year ended 30 June 2021

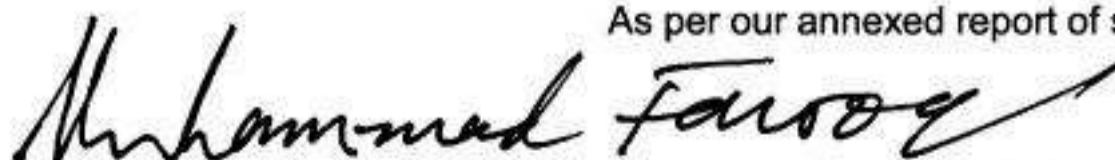
| | <u>Notes</u> | For the year ended 30 June | |
|---|--------------|-------------------------------|---------------------------|
| | | <u>2021</u> <u>BDT</u> | <u>2020</u> <u>BDT</u> |
| Income | | | |
| Grant income | 16 | 55,909,237 | 48,106,606 |
| Interest on bank deposits | 17 | 2,182 | 21,333 |
| Reimbursement of cost against facilities & achiving | | 1,153,000 | - |
| Other income including forfeited PF balances | | 550 | 56,627 |
| | | 57,064,969 | 48,184,566 |
| Expenditure | | | |
| Programme cost | 18 | 22,059,569 | 22,350,060 |
| Salary and benefits | 19 | 27,913,356 | 22,631,708 |
| Office rent | 20 | 2,635,477 | 2,305,477 |
| Professional and audit fees | 21 | 789,000 | 592,960 |
| Transportation and conveyance | 22 | 536,226 | 583,684 |
| Utility and office maintenance | 23 | 794,414 | 456,419 |
| Phone, fax, internet, postage & others | 24 | 369,685 | 315,492 |
| Printing and stationery | 25 | 189,214 | 120,327 |
| Depreciation on Fixed Assets and ROU | 26 | 1,130,949 | 1,270,300 |
| Advertisement expenses | | 79,225 | - |
| Donation and assistance | | - | 350,000 |
| Bank charges | | 91,903 | 70,051 |
| Newspaper & periodicals | 27 | 192,902 | 104,630 |
| Facility charges | | 565,600 | - |
| Interest expense on lease liability | 4 | 287,460 | 353,497 |
| Provision for Income Tax | | 7,331 | - |
| Loss on disposal of assets | | 20,493 | - |
| Staff Group Health Insurance Premium | | 85,456 | 71,386 |
| | | 57,748,260 | 51,575,991 |
| Excess/(Short) of income over expenditure | | (683,291) | (3,391,425) |
| | | 57,064,969 | 48,184,566 |

The accompanying notes (1 to 29) and annexures form an integral part of these consolidated financial statements.


Chairman


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: 28 October 2021
DVC No.: 2110310521AS109528

Management and Resources Development Initiative (MRDI)
Consolidated Statement of Receipts and Payments
For the year ended 30 June 2021

| | Notes | For the year ended 30 June | |
|---|-------|-------------------------------|-------------------|
| | | 2021 BDT | 2020 BDT |
| Opening balance | | | |
| Cash in hand | 5.1 | 23,834 | 27,514 |
| Cash at bank | 5.2 | 4,323,156 | 9,297,612 |
| | | 4,346,990 | 9,325,126 |
| Receipts | | | |
| Donor fund received | 10.1 | 74,564,074 | 44,420,782 |
| Encashment of FDR | | 1,603,061 | 2,003,770 |
| Receipts against receivables from donor | | - | 575,890 |
| Realization of advance and prepayments | | 653,509 | 299,310 |
| Deferred Expenditure from International travel | | 688,275 | - |
| Interest on project bank account | | 185,131 | 270,977 |
| Loan from Executive Director | | - | 250,000 |
| Reimbursement of cost from project | | 1,153,000 | 222,270 |
| Capital Fund (Closing from Project Bank account) | | 57,592 | - |
| Sale of Gaon Swapna products | | 72,819 | 89,251 |
| Reimbursement of cost against MRDI writing pad, folder & booklets | | 10,000 | 53,800 |
| Interest on MRDI bank account | | 2,182 | 21,333 |
| Sale of old newspaper | | 550 | 27,142 |
| Pervious years adjustment Account | | 5,200 | 9,000 |
| Directors entry fee and subscription | | 4,500 | 5,100 |
| Received against reimbursable cost from project | | 72,612 | - |
| | | 79,072,505 | 48,248,625 |
| Total receipts | | 83,419,495 | 57,573,751 |
| Payments | | | |
| Programme cost | 18 | 22,019,569 | 21,255,060 |
| Salary and benefits | 19 | 27,037,958 | 22,454,860 |
| Office rent | 20 | 2,635,477 | 2,125,477 |
| Professional and audit fees | 21 | 459,000 | 202,980 |
| Transportation and conveyance | 22 | 536,226 | 583,684 |
| Utility and office maintenance | 23 | 760,824 | 431,037 |
| Phone, fax, internet & postage | 24 | 369,685 | 288,922 |
| Printing and stationery | 25 | 181,949 | 116,850 |
| Facility Charges | | 565,600 | - |
| Purchase of fixed assets | | 2,298,396 | 1,682,718 |
| Deferred expenditure for International Travel | 9 | - | 688,275 |
| Payment of outstanding liabilities | | 1,857,479 | 1,097,727 |
| Donation and assistance | | - | 350,000 |
| Advance and prepayments | | 853,404 | 479,126 |
| Newspaper & periodicals | 27 | 177,312 | 85,790 |
| Gaon Swapna operational expenses | | 59,298 | 84,520 |
| Investment in FDR | | 61,774 | 84,318 |
| Staff Group Health Insurance Premium | | 85,456 | 71,386 |
| Bank charges | | 94,043 | 70,051 |
| Reimbursable Cost from Projects | | - | 16,500 |
| Advertisement expenses | | 79,225 | - |
| Repayment of loan to Executive Director | | 250,000 | - |
| Lease payment | 28 | 697,478 | 1,057,480 |
| Training Centre Repairing (Basatpur) | | 51,800 | - |
| Closing of Complited Project Bank Account | | 64,792 | - |
| Total payments | | 61,196,745 | 53,226,761 |



Closing balance

| | | | |
|--------------|-----|-------------------|-------------------|
| Cash in hand | 5.1 | 18,453 | 23,834 |
| Cash at bank | 5.2 | 22,204,296 | 4,323,156 |
| | | 22,222,749 | 4,346,990 |
| | | 83,419,495 | 57,573,751 |

The accompanying notes (1 to 29) and annexures form an integral part of these consolidated financial statements.


Chairman


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: 28 October 2021
DVC No.: 2110310521AS109528

Management and Resources Development Initiative (MRDI)
Notes to the Consolidated Financial Statements
For the year ended 30 June 2021

1.0 Background

1.1 Legal form of the organization

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 renewed on 24 July 2019 for a period of 10 years up to 20 September 2029.

The registered office of the organization was 2/8 Sir Syed Road (Ground floor), Block-A, Mohammadpur, Dhaka-1207. Currently the organization is sifted to 8/19 Sir Syed Road (3rd floor), Block-A, Mohammadpur, Dhaka-1207.

1.2 Objectives of the organization

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.

2.0 Significant accounting policies

2.1 Statement of compliance

The consolidated financial statements have been prepared and presented in accordance with:

a) International Financial Reporting Standards (IFRS) and International Accounting Standards (IASs).

b) Other relevant laws and regulations applicable in Bangladesh

Authorization for issue

The consolidated financial statements were authorized for issue by the Board of Directors of the company on 28 October 2021

2.2 Consolidation of Financial Statements

MRDI maintains its books of account project wise and consolidated financial statements are prepared by adding each accounting head of individual project's financial statements. The projects include:



| Sl. | Name of project | Funded by |
|-----|---|---|
| 1 | Improving Qualitative Journalism in Bangladesh | Fojo Media Institute, Lineaus University, |
| 2 | Improved Governance Through Open Flow of Information | The Asia Foundation |
| 3 | Increasing the effective use of the Right to Information Law by media and civil society | Internews, Thailand |
| 4 | Capable Media for Strong Democracy | British High Commission, Bangladesh |
| 5 | Promoting News Literacy and Ethical Journalism | UNICEF Bangladesh |
| 6 | Advancing Women's Right of Access to Information in Bangladesh | Manusher Jonno Foundation |
| 7 | Better Governance for Better Services | Manusher Jonno Foundation |
| 8 | Livelihood Programme for the Women and Health Clinic for the Community | Mutual Trust Bank Ltd. |
| 9 | Educational Support for Poor Students | The City Bank Ltd. |
| 10 | Understanding Finance for the Youth and Garment Workers | HSBC Bangladesh |
| 11 | MRDI CSR Intervention | Bank Al Falah Ltd. |
| 12 | Gaon Swapna | The City Bank Ltd., HSBC Bangladesh |

2.3 Basis of accounting

The consolidated financial statements have been prepared applying accrual basis of accounting on going concern basis.

2.4 Property, plant and equipment

The cost of an item of property, plant and equipment is recognized as an asset if, it is probable that the future economic benefits associated with the item will flow to the organization and the cost of item can be measured reliably. Property, plant and equipment are stated at cost and accumulated depreciation is shown separately. Cost represents the cost of acquisition, purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use.

2.5 Depreciation

Depreciation is charged on property, plant and equipment using straight line method. If assets are acquired during the first half of the year then full year depreciation is charged on assets. No depreciation is charged if the assets are acquired during the second half of the year and also in the year of disposal. Depreciation is charged at the following rates:

| <u>Property, plant and equipment</u> | <u>Rate</u> |
|--------------------------------------|-------------|
| Furniture and fixtures | 20% |
| Computer, printer & multimedia | 33% |
| Office equipment | 30% |
| Vehicle | 25% |
| Other assets | 20% |



2.6 Related party transaction

As per IAS 24 "Related Party Disclosures", a related party is a person or entity that is related to the entity that is preparing its financial statements. Related party transaction is a transfer of resources, services, or obligations between a reporting entity and a related party, regardless of whether a price is charged as per IAS 24. In case of MRDI, related parties include the directors, key management personnel, associates, companies under common directorship etc. as per IAS 24 "Related Party Disclosures". All transactions involving related parties arising in the normal course of business are conducted at arm's length at normal commercial rates on the same terms and conditions as third party transactions using valuation modes as admissible.

2.7 Cash and cash equivalents

Cash and cash equivalents for the purpose of the receipts and payments comprise 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.

2.8 Investment

Investments are accounted for at cost. No provisions were made in respect of impairment of such Investment. Interest earned on investment in Fixed Deposit Receipts (FDR) before maturity date is recognized as income on accrual basis. When FDR reached in maturity date, Investment in FDRs debited and receivable interest is credited. **Details are given in Annex-C.**

2.9 Taxation

In accordance with the provisions of Income Tax Ordinance 1984, all NGOs working in Bangladesh are assessable entities and submission of Income Tax return is mandatory whether the income of any NGO for any year is taxable or not is decided only after regular assessment to be made by the assessing authority. MRDI considers itself an association of persons and submits its income tax return under section-82BB of Income Tax Ordinance 1984.

2.10 Provision for liabilities

Provision and accrued expenses are recognized in the consolidated financial statements when the organization has a present obligation resulting from past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount can be made.

2.11 Foreign currency transactions

MRDI maintains its books of account in Bangladeshi Taka. Transactions in foreign currencies are accounted for in Bangladeshi Taka at the rate of exchange ruling on the date of transactions.

2.12 Grant income

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. Grant amount used for project expenses has been recognized as income to the extent of expenses incurred.



2.13 Capital fund

Management and Resources Development Initiative (MRDI) is registered with the office of the Registrar of Joint Stock Companies and Firms, Government of the People's Republic of Bangladesh under Section 28 of the Companies Act 1994 as a company limited by guarantee and without capital. MRDI receives grants/donation from national and international funding agencies based on agreement signed between them. The capital fund represents excess of income over expenditures.

2.14 Gaon Swapna fund

MRDI has created this fund from the completed projects "Livelihood Programme for Women" implemented for the poor and marginalized women in Basatpur, Jessore and Bonlaodob, Kailashgonj & Dhangmari in the Sundarbans. This fund is meant for the capacity building of the beneficiaries of the projects for betterment of their life and livelihoods. The beneficiaries of the four areas formed four Samities under District Women and Children Affairs Office under the Ministry of Women and Children Affairs. Through Gaon Swapna, MRDI is aiming to showcase and sell the hand made products of the Samities to the people living at urban area and abroad. The objective of Gaon Swapna fund is to generate income for the disadvantaged women under a common brand. The fund is operated following the policy of MRDI. To ensure the transparency of the fund operation, a separate set of books of account along with a separate bank account have been maintained.

2.15 Consolidation

MRDI's consolidated financial statements have been prepared based on the following principles:

- a) Total project cost has been segregated considering the nature of expenditure and booked under the related head of consolidated financial statements.
- b) Mutual debts has been adjusted during the consolidation.
- c) Balance of fund against unimplemented activities has been shown under unutilized fund.

2.16 IFRS 16 Leases

At inception of a contract, the company assess whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange of consideration. To assess whether a contract conveys the right to control the use of an identified asset, the company uses the definition of a lease in IFRS 16. This policy is applied to contracts entered into (or changed) on or after 1 January 2019. The company recognizes a right-of-use leased asset and lease liability at the lease commencement date.

The company recognizes right-of-use assets and lease liabilities for the leases-i.e. these leases are on-balance sheet. Right-of-use assets were measured at the amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease payments, discounted using the lessee's incremental borrowing rate. Right-of-use assets are measured at the amount of the lease liability on adoption. Leases are recognized at the commencement of the lease at the lower of the fair value of the leased asset or the present value of the minimum lease payments. Each lease payment is apportioned between the liability and finance charges using the effective interest method.



Applying IFRS 16, the Company:

- a) Recognises right-of-use assets and lease liabilities in the statement of financial position, initially measured at the present value of the future lease payments;
- b) Recognises depreciation of right-of-use assets and interest on lease liabilities in the statement of income and expenses.

The Company has used the following practical expedients when applying the IFRS-16:

- The Company has applied a single discount rate
- The Company has elected not to recognize right-of-use assets and lease liabilities to leases for the portion of the rent charged in the project accounts.
- The Company has excluded initial direct costs from the measurement of the right-of-use asset at the date of initial application.
- The Company has analysed the situation of the lease term when the contract contains options to extend or terminate the lease.

2.17 Reporting year

The consolidated financial statements of MRDI cover 12 months starting from 01 July 2020 to 30 June 2021 consistently.

2.18 General

- i. The figures in the consolidated financial statements have been rounded off to the nearest Taka (BDT) whenever necessary.
- ii. Previous year figures have been rearranged wherever considered necessary to conform to the current year's presentation.



| | | As at 30 June | |
|------------|--|-------------------|------------------|
| | | 2021 | 2020 |
| | | <u>BDT</u> | <u>BDT</u> |
| 3 | Property and equipment | | |
| | Cost: | | |
| | Opening balance | 8,622,775 | 6,888,461 |
| | Add: Addition during the year | 2,298,396 | 1,734,314 |
| | | 10,921,171 | 8,622,775 |
| | Less: Disposal during the year | (391,926) | - |
| | Total cost | 10,529,245 | 8,622,775 |
| | Accumulated depreciation: | | |
| | Opening balance | 5,512,093 | 5,096,403 |
| | Add: Depreciation charged for the year | 281,909 | 421,260 |
| | | 5,794,002 | 5,517,663 |
| | Less: Disposal during the year | (371,438) | - |
| | Less: Adjustment for previous year error | - | (5,570) |
| | Total accumulated depreciation | 5,422,564 | 5,512,093 |
| | Written down value | 5,106,681 | 3,110,682 |
| | Details are shown in Annexure-A | | |
| 3.1 | Addition during the year | | |
| | Purchased under MRDI core: | | |
| | Computer, printer and multimedia | - | 111,381 |
| | Office equipment | - | 53,777 |
| | Furniture & Fixture | - | - |
| | Land | - | - |
| | | - | 165,158 |
| | Purchased under MJF Project | | |
| | Desktop Computer, laptop and printer | - | 67,140 |
| | Purchased under FOJO project: | | |
| | Computer, printer and multimedia | 1,046,597 | 1,392,016 |
| | Purchased under TAF project: | | |
| | Computer, printer and multimedia | 428,700 | 110,000 |
| | Purchased under TAF/JASMA project: | | |
| | Computer, printer and multimedia | 601,898 | - |
| | Purchased under TAF/MIMA project: | | |
| | Computer, printer and multimedia | 148,419 | - |
| | Purchased under Internews project: | | |
| | Computer, printer and multimedia | 72,782 | - |
| | | 2,298,396 | 1,734,314 |
| 4 | Lease (Company as a lessee) | | |
| | Right-of-use asset | | |
| | In BDT | | Building |
| | | 2021 | 2020 |
| | Cost | | |
| | At 01 July | 4,245,198 | 4,245,198 |
| | Additions | - | - |
| | At 30 June | 4,245,198 | 4,245,198 |



| | Notes | As at 30 June | |
|--|-------|------------------|------------------|
| | | 2021 BDT | 2020 BDT |
| Accumulated depreciation | | | |
| At 01 July | | 849,039 | - |
| Charge for the year | | 849,040 | 849,039 |
| At 30 June | | 1,698,079 | 849,039 |
| Carrying amount at 30 June | | 2,547,119 | 3,396,159 |
| The Company leases assets including building. The average lease term is 5 years. | | | |
| Amounts recognised in profit and loss | | 30-Jun-21 | 30-Jun-20 |
| Depreciation expense on right-of-use assets | | 849,040 | 849,040 |
| | | 849,040 | 849,040 |
| Interest expense on lease liabilities | | 287,460 | 353,497 |
| | | 287,460 | 353,497 |
| Lease liability | | | |
| Non-current | | 1,928,944 | 2,771,197 |
| Current | | 842,253 | 770,019 |
| | | 2,771,197 | 3,541,216 |

In calculation of Lease Liability on 01 July 2019, future payment against Lease as per agreement is adjusted with the recovery of rent from different project. As per agreement, monthly rent is Taka 201,000 However, in calculation of Lease Liability, rent is considered Taka 88,123 as the remaining amount of Taka 112,477 is recovered or expected to be recovered from different projects.

5 Cash and cash equivalents

| | | | |
|--------------|-----|-------------------|------------------|
| Cash in hand | 5.1 | 18,453 | 23,834 |
| Cash at bank | 5.2 | 22,204,296 | 4,323,156 |
| | | 22,222,749 | 4,346,990 |

5.1 Cash in hand

| | | | |
|--------------------|--|---------------|---------------|
| MJF-BGBS project | | - | 7,992 |
| Core account | | 10,638 | 12,622 |
| MJF-AWRAIB project | | 5,235 | - |
| Gaon Swapna | | 2,580 | 3,220 |
| | | 18,453 | 23,834 |

5.2 Cash at bank

| | | | |
|-----------------------|-------|-------------------|------------------|
| Project bank accounts | 5.2.1 | 5,547,743 | 4,221,732 |
| Core bank accounts | 5.2.2 | 16,656,553 | 101,424 |
| | | 22,204,296 | 4,323,156 |



| | | | As at | |
|------------------------------------|-------------------------|--------------------|------------------|------------------|
| | | | 2021 | 2020 |
| | | Notes | BDT | BDT |
| 5.2.1 Project bank accounts | | | | |
| Name of bank | Accounts title | Accounts no. | 2021 BDT | 2020 BDT |
| Mutual Trust Bank | MRDI-MTB | STD-00430320000789 | 728,797 | 26,070 |
| Prime Bank Ltd. | MRDI-FOJO | STD-2138314003939 | 700,959 | 1,462,511 |
| Prime Bank Ltd. | MRDI-City Bank Ltd. | STD-2138314012443 | - | - |
| Prime Bank Ltd. | MRDI-Unicef | STD-2138318006565 | - | 456,750 |
| Prime Bank Ltd. | MRDI-MJF-BGBS | SND-2138313015421 | 147,057 | 884,671 |
| Prime Bank Ltd. | MRDI-MJF-AWRAIB | SND-2138311003940 | - | - |
| Prime Bank Ltd. | MRDI-HSBC | STD-2138313002171 | 401,040 | 612,745 |
| Prime Bank Ltd. | MRDI-CSR | STD-2138317006905 | - | 14,707 |
| Prime Bank Ltd. | Gaon Swapna | STD-2138311005680 | 203,849 | 241,375 |
| Prime Bank Ltd. | MRDI-TAF-CMSD | SND-2138312015000 | - | - |
| Prime Bank Ltd. | MRDI-SIMB | STD-2138319014121 | - | - |
| Prime Bank | MRDI-TAF-IGTOFI | SND-2138313016379 | 1,713,471 | 196,696 |
| Prime Bank | MRDI-INTERNEWS-IERTIMCS | SND-2138313016378 | 665,111 | 326,207 |
| Prime Bank | MRDI TAF JSMA | SND-2138318017661 | 63,243 | - |
| Prime Bank | MRDI TAF MIMA | SND-2138318017661 | 924,216 | - |
| Total | | | 5,547,743 | 4,221,732 |

5.2.2 Core bank accounts

| Name of bank | Accounts title | Accounts no. | 2021 | 2020 |
|---------------------|--------------------------|--------------------|-------------------|----------------|
| | | | BDT | BDT |
| Southeast Bank Ltd. | MRDI mother account | CD-001211100006616 | 16,048,881 | 1,375 |
| Prime Bank Ltd. | MRDI operational account | STD 2138315008259 | 607,671 | 100,048 |
| Prime Bank Ltd. | MRDI-INFCOUS | STD 2138315003581 | 1 | 1 |
| Total | | | 16,656,553 | 101,424 |

6 Investment in Fixed Deposit Receipts (FDR)

| | | | |
|------------------------------------|-----|------------------|------------------|
| MRDI operations | 6.1 | - | - |
| FDR against MTB Livelihood Project | 6.2 | - | 1,644,224 |
| FDR against Gaon Swapna fund | 6.3 | 1,226,975 | 1,168,378 |
| | | 1,226,975 | 2,812,602 |

6.1 MRDI operations

| | | |
|---------------------------------------|----------|-------------|
| Opening balance | - | 1,753,550 |
| Add: Investment made during the year | - | - |
| Add: Accrued interest during the year | - | - |
| Less: Encashment during the year | - | (1,753,550) |
| Closing balance | - | - |



| | Notes | As at 30 June | |
|---|-------|------------------|------------------|
| | | 2021 BDT | 2020 BDT |
| 6.2 FDR against MTB Livelihood Project | | | |
| Opening balance | | 1,644,224 | 1,542,795 |
| Add: Investment made during the year | | - | - |
| Add: Interest received during the year | | 7,192 | 60,266 |
| Less: Encashment during the year | | (1,651,416) | - |
| Balance of FDR | | - | 1,603,061 |
| Add: Accrued interest | | - | 41,163 |
| Closing balance | | - | 1,644,224 |
| Details are shown in Annexure-C | | | |

| | | | |
|---|--|------------------|------------------|
| 6.3 FDR against Gaon Swapna fund | | | |
| Opening balance | | 1,168,378 | 1,349,520 |
| Add: Investment made during the year | | - | - |
| Add: Interest received during the year | | 16,748 | 24,052 |
| Less: Encashment during the year | | - | (250,220) |
| Balance of FDR | | 1,185,126 | 1,123,352 |
| Add: Accrued interest | | 41,849 | 45,026 |
| Closing balance | | 1,226,975 | 1,168,378 |
| Details are shown in Annexure-C | | | |

| | | | |
|-----------------------------------|-----|------------------|------------------|
| 7 Advance and prepayments | | | |
| Advance income tax | 7.1 | 1,068,343 | 1,061,012 |
| Security money | 7.2 | 364,645 | 724,645 |
| Advance for programme | 7.3 | 164,655 | 28,091 |
| Loan to Livelihood programme | 7.4 | 43,000 | 43,000 |
| Advance to staff against salaries | 7.5 | 56,000 | - |
| | | 1,696,643 | 1,856,748 |

7.1 Advance income tax

| Particulars | Opening balance as on 01 Jul 20 | Addition during the year | Deduction made during the year | Closing balance as on 30 Jun 21 | Closing balance as on 30 Jun 20 |
|--------------|------------------------------------|-----------------------------|--------------------------------------|------------------------------------|------------------------------------|
| | BDT | BDT | BDT | BDT | BDT |
| MRDI | 1,030,117 | 217 | - | 1,030,334 | 1,030,117 |
| Gaon Swapna | 30,895 | 7,114 | - | 38,009 | 30,895 |
| Total | 1,061,012 | 7,331 | - | 1,068,343 | 1,061,012 |

Details are shown in Annexure-E

7.2 Security Money

| | | |
|---|----------------|----------------|
| Opening balance | 724,645 | 704,645 |
| Security money against office rent | - | 200,000 |
| | 724,645 | 904,645 |
| Less: Security money adjusted during the year | (360,000) | (180,000) |
| | 364,645 | 724,645 |

7.3 Advance for programme

| | | |
|---------------------------------------|----------------|---------------|
| Opening balance | 28,091 | 59,792 |
| Add: Advance made during the year | 164,655 | 5,256,409 |
| Less: Adjustment made during the year | (28,091) | (5,288,110) |
| Closing balance | 164,655 | 28,091 |



| | | | Notes | As at 30 June | |
|---|-----------------|-----------------|----------------------|---------------------------------|-----------------|
| | | | | 2021 BDT | 2020 BDT |
| Details are as follows: | | | | | |
| Particulars | Name of project | Opening balance | Paid during the year | Adjustment made during the year | Closing balance |
| Project Staffs for programme implementation | FOJO | 25,800 | 164,000 | (25,800) | 164,000 |
| Project Staffs for programme implementation | MIMA | - | 655 | - | 655 |
| UDT & staffs for programme implementation | MTB CSRP | 2,291 | - | (2,291) | - |
| Total | | 28,091 | 164,655 | (28,091) | 164,655 |

7.4 Loan to Livelihood programme

| Particulars | Name of project | Opening balance | Loan disbursed during the year | Adjustment made during the year | Closing balance |
|-----------------------------------|-----------------|-----------------|--------------------------------|---------------------------------|-----------------|
| Livelihood Programme, Kailashgonj | MTB | 28,000 | - | - | 28,000 |
| Livelihood programme, Basatpur | MTB | 15,000 | - | - | 15,000 |
| Total | | 43,000 | - | - | 43,000 |

7.5 Advance to staff against salaries

| | | |
|---------------------------------------|---------------|----------|
| Opening balance | - | - |
| Add: Advance made during the year | 70,000 | - |
| Less: Adjustment made during the year | (14,000) | - |
| Closing balance | 56,000 | - |

8 Stock of RTI books & Gaon Swapna products

| | | |
|----------------------|----------------|----------------|
| Gaon Swapna products | 364,465 | 379,543 |
| RTI books | 35,194 | 35,194 |
| MRDI folder | 14,410 | 21,945 |
| MRDI writing pad | 70 | 8,925 |
| | 414,139 | 445,607 |

9 Deferred expenditure

| | | |
|--|-----------|----------------|
| Deferred expenditure | 688,275 | 688,275 |
| Less: Return back to project account through R&P account | (688,275) | - |
| | - | 688,275 |



| | | As at 30 June | |
|-----------|--|------------------|--------------------|
| | | 2021 | 2020 |
| | | <u>BDT</u> | <u>BDT</u> |
| 10 | Unutilized project fund | Notes | |
| | Opening balance | | 5,195,536 |
| | Add: Fund received during the year | 10.1 | 74,564,074 |
| | Interest on fund received during the year | | 72,827 |
| | | | <u>79,832,437</u> |
| | Less: Project fixed assets fund (AWRAIB, BGBS & SIMB) | | (2,298,396) |
| | Less: Adjustment of last year's unutilized fund | | (65,268) |
| | Less: Grant income recognized during the year | 16 | (55,909,237) |
| | | | <u>21,559,536</u> |
| | | | <u>54,883,535</u> |
| | | | <u>1,569,156</u> |
| | | | <u>12,237</u> |
| | | | <u>48,106,606</u> |
| | | | <u>5,195,536</u> |
| | | | <u>21,559,536</u> |
| | | | <u>5,195,536</u> |
| | Details of project-wise unutilized fund are as follows: | | |
| | Fojo Media Institute | | 864,959 |
| | MRDI Operational | | 16,042,471 |
| | Mutual Trust Bank Ltd. | | 772,078 |
| | Manusher Jonno Foundation | | 152,292 |
| | UNICEF | | - |
| | HSBC Bangladesh | | 401,040 |
| | Reliance Insurance Ltd. (CSR Intervention) | | - |
| | The Asia Foundation (TAF -IGTOFI) | | 1,713,471 |
| | The Asia Foundation (TAF JSMA) | | 63,243 |
| | The Asia Foundation (TAF MIMA) | | 924,871 |
| | Internews | | 625,111 |
| | | | <u>321,207</u> |
| | | | <u>21,559,536</u> |
| | | | <u>5,195,536</u> |
| | | | <u>22,017,901</u> |
| | | | <u>1,914,198</u> |
| | | | <u>-</u> |
| | | | <u>-</u> |
| | | | <u>1,643,565</u> |
| | | | <u>8,179,541</u> |
| | | | <u>4,941,127</u> |
| | | | <u>2,356,565</u> |
| | | | <u>1,035,000</u> |
| | | | <u>202,760</u> |
| | | | <u>1,280,125</u> |
| | | | <u>850,000</u> |
| | | | <u>74,564,074</u> |
| | | | <u>44,420,782</u> |
| | | | <u>4,223,342</u> |
| | | | <u>(3,391,425)</u> |
| | | | <u>26,295</u> |
| | | | <u>-</u> |
| | | | <u>5,100</u> |
| | | | <u>325</u> |
| | | | <u>476</u> |
| | | | <u>-</u> |
| | | | <u>281,793</u> |
| | | | <u>863,312</u> |
| | | | <u>863,312</u> |



| | | As at 30 June | |
|--|------|------------------|------------------|
| | | 2021 BDT | 2020 BDT |
| 12 Gaon Swapna fund | | | |
| Opening balance | | 1,916,411 | 1,832,028 |
| Interest on bank deposit | 12.1 | 65,824 | 81,439 |
| Less: Centre Repairing cost | | (51,800) | - |
| Add: Profit/(loss) during the year | 12.2 | (1,557) | 2,944 |
| Closing balance | | 1,928,878 | 1,916,411 |
| 12.1 Interest on Gaon Swapna bank deposit | | | |
| Opening balance of interest on SND account | | 1,059 | 3,788 |
| Add: Interest received on FDR during the year | | 70,082 | 82,725 |
| Add: Accrued interest | | 41,849 | 45,026 |
| | | 112,990 | 131,539 |
| Less: Last years' provision | | (45,026) | (50,100) |
| Less: Bank Charges | | (2,140) | - |
| | | 65,824 | 81,439 |
| 12.2 Profit/ (loss) from Gaon Swapna | | | |
| Sale of Gaon Swapna products | | 72,819 | 89,251 |
| Operational expenses | | | |
| Opening stock of products | | 379,543 | 381,330 |
| Add: Purchase of products | | 58,658 | 63,340 |
| Add: Operational expenses | | 640 | 21,180 |
| Less: Closing stock of products | | (364,465) | (379,543) |
| | | 74,376 | 86,307 |
| Profit/ (loss) from Gaon Swapna | | (1,557) | 2,944 |
| 13 Project fixed assets fund | | | |
| Opening balance | | 2,491,577 | 922,421 |
| Add: Addition during the year | 13.1 | 2,298,396 | 1,569,156 |
| Closing balance | | 4,789,973 | 2,491,577 |
| 13.1 Addition during the year | | | |
| TAF IGTOFI Project | | - | 110,000 |
| FOJO Project | | - | 1,392,016 |
| MJF BGBS Project | | - | 67,140 |
| Internews Project | | 72,782 | - |
| Fojo Project | | 1,046,597 | - |
| TAF IGTOFI Project | | 428,700 | - |
| TAF JSMA Project | | 601,898 | - |
| TAF MIMA Project | | 148,419 | - |
| | | 2,298,396 | 1,569,156 |
| 14 Outstanding liabilities | | | |
| Opening balance | | 2,151,590 | 1,401,788 |
| Add: Addition during the year | | 1,301,909 | 1,847,529 |
| Less: Adjustment made during the year | | (1,897,479) | (1,097,727) |
| Closing balance | | 1,556,020 | 2,151,590 |

Details are shown in Annexure-D



| | As at 30 June | |
|--|-----------------------|-----------------------|
| | 2021 <u>BDT</u> | 2020 <u>BDT</u> |
| 15 Loan from Executive Director | | |
| Opening balance | 650,000 | 400,000 |
| Add: Addition during the year | - | 250,000 |
| Less: Payment made during the year | (250,000) | - |
| Closing balance | <u>400,000</u> | <u>650,000</u> |

Notes



| | | For the year ended 30 June | |
|--|---|-------------------------------|--------------------|
| | | 2021 <u>BDT</u> | 2020 <u>BDT</u> |
| 16 Grant income | | | |
| | FOJO Media Institute | 26,791,155 | 21,474,905 |
| | The Asia Foundation(IGTOFI) | 7,911,090 | 1,652,658 |
| | The Asia Foundation(JSMA) | 4,170,011 | - |
| | The Asia Foundation(MIMA) | 2,705,084 | - |
| | The World Bank (MRDI Operational) | 406,956 | 1,659,565 |
| | Internews | 7,945,076 | 2,019,404 |
| | Manusher Jonno Foundation | 4,212,782 | 9,358,266 |
| | UNICEF | 643,704 | 5,902,269 |
| | Mutual Trust Bank Ltd. | 906,239 | 2,502,766 |
| | HSBC Bangladesh | 213,795 | 943,362 |
| | The City Bank Ltd. | - | 1,391,161 |
| | Bank Alfalah Ltd. (CSR Intervention) | 3,345 | 1,202,250 |
| | | 55,909,237 | 48,106,606 |
| 17 Interest on bank deposits | | | |
| | Interest received on other bank accounts (MRDI Operational) | 2,182 | 21,333 |
| | | 2,182 | 21,333 |
| 18 Programme cost | | | |
| | Programme cost | 21,684,381 | 21,982,210 |
| | Add: MRDI Contribution to project | 375,188 | 367,850 |
| | As per Income and Expenditure Account | 22,059,569 | 22,350,060 |
| | Less: Payable during the year | (40,000) | (1,095,000) |
| | As per Statement of Receipts and Payments | 22,019,569 | 21,255,060 |
| | Details are shown in Annexure-B | | |
| 18.1 MRDI Contribution to project | | | |
| | Contribution to BGBS Project | 192,767 | 206,662 |
| | Contribution to AWRAIB Project | - | 39,865 |
| | Contribution to CSR Project | - | 18,323 |
| | Contribution to CSR Project Sundarbans | 65,000 | 35,000 |
| | Contribution to CSR Project Basatpur | 56,000 | 68,000 |
| | Contribution to IGTOFI Project | 32,248 | - |
| | Contribution to MIMA Project | 29,173 | - |
| | | 375,188 | 367,850 |
| 18.2 Outstanding | | | |
| | BGBS Project | - | 775,000 |
| | Unicef Project | - | 315,000 |
| | Internews Project | 40,000 | 5,000 |
| | | 40,000 | 1,095,000 |



| | | For the year ended 30 June | |
|--|------------|-------------------------------|--------------------|
| | | 2021 <u>BDT</u> | 2020 <u>BDT</u> |
| 19 Salary and benefits | | | |
| Executive Director | 19.1 | 6,737,607 | 5,357,868 |
| Head of Programme & Advisor | | 5,234,951 | 5,173,954 |
| Manager & Deputy Manager | | 10,388,613 | 8,049,039 |
| SPO, PO & APO | | 4,971,585 | 3,506,747 |
| Office Junior | | 580,600 | 544,100 |
| As per Income and Expenditure Account | | 27,913,356 | 22,631,708 |
| Add: Payment made during the year | | - | - |
| Less: Payable/adjustment during the year | Annexure-D | (875,398) | (176,848) |
| As per Statement of Receipts and Payments | | 27,037,958 | 22,454,860 |
| 19.1 Executive Director's benefits include the following items: | | | |
| Basic salary | | 3,201,892 | 2,571,666 |
| House rent | | 1,600,946 | 1,285,833 |
| Festival allowance | | 915,985 | 682,112 |
| Medical allowance | | 582,162 | 467,575 |
| Conveyance allowance | | 436,622 | 350,682 |
| | | 6,737,607 | 5,357,868 |
| 20 Office rent | | | |
| Office rent Recovered from Projects | | 2,398,562 | 2,305,477 |
| MRDI contribution | | 236,915 | - |
| As per Income and Expenditure Account | | 2,635,477 | 2,305,477 |
| Less: Amount adjusted from security deposit | | - | (180,000) |
| As per Statement of Receipts and Payments | | 2,635,477 | 2,125,477 |
| 21 Professional and audit fees | | | |
| Audit fee for MRDI Consolidated Accounts | | 170,000 | 282,960 |
| Professional fee for tax assessment and company affairs | | 160,000 | 130,000 |
| Audit fee for Fojo project | | 165,000 | 150,000 |
| Audit fee for Internews project | | 144,000 | - |
| Audit fee for MTB project | | 50,000 | - |
| Audit fee for TAF-IGTOFI Project | | 100,000 | - |
| Expenses for secretarial service | | - | 30,000 |
| As per Income and Expenditure Account | | 789,000 | 592,960 |
| Add: payment made during the year | | - | - |
| Less: Payable during the year | Annex-D | (362,250) | (389,980) |
| As per Statement of Receipts and Payments | | 426,750 | 202,980 |



| | | For the year ended 30 June | |
|-----------|---|-------------------------------|------------------|
| | | 2021 | 2020 |
| | | <u>BDT</u> | <u>BDT</u> |
| 22 | Transportation and conveyance | | |
| | Local transportation for executive movement | 382,648 | 353,265 |
| | Local transportation for programmatic and administrative movement | 153,578 | 121,513 |
| | Overseas travel | - | 108,906 |
| | As per Income and Expenditure Account | <u>536,226</u> | <u>583,684</u> |
| | Add: Payment made during the year | - | - |
| | Less: Payable during the year | - | - |
| | As per Statement of Receipts and Payments | <u>536,226</u> | <u>583,684</u> |
| 23 | Utility and office maintenance | | |
| | Electricity bill | 140,465 | 129,260 |
| | Repair & maintenance | 553,949 | 183,285 |
| | Office service charges | 100,000 | 90,000 |
| | Contribution to BGBS Project for utility & service | - | 53,874 |
| | As per Income and Expenditure Account | <u>794,414</u> | <u>456,419</u> |
| | Less: Payable during the year | (33,590) | (25,382) |
| | As per Statement of Receipts and Payments | <u>760,824</u> | <u>431,037</u> |
| 24 | Phone, fax, internet, postage etc. | | |
| | Internet | 215,185 | 177,499 |
| | Mobile phone | 139,966 | 122,486 |
| | Telephone | 7,638 | 13,292 |
| | Postage | 6,896 | 2,215 |
| | As per Income and Expenditure Account | <u>369,685</u> | <u>315,492</u> |
| | Less: Payable during the year | - | (26,570) |
| | As per Statement of Receipts and Payments | <u>369,685</u> | <u>288,922</u> |
| 25 | Printing and stationery | | |
| | Printing and stationery | 181,949 | 120,327 |
| | Add: Direct project Expenditure | - | - |
| | Less: Transferred to programme cost | - | - |
| | As per Income and Expenditure Statement | <u>181,949</u> | <u>120,327</u> |
| | Less: Adjustment during the year | 7,265 | (3,477) |
| | As per Statement of Receipts and Payments | <u>189,214</u> | <u>116,850</u> |
| 26 | Depreciation on Fixed Assets and ROU | | |
| | Depreciation on property, plant & equipment | 281,909 | 421,260 |
| | Depreciation on right of use assets | 849,040 | 849,040 |
| | | <u>1,130,949</u> | <u>1,270,300</u> |



| | For the year ended 30 June | |
|--|-------------------------------|------------------|
| | 2021 BDT | 2020 BDT |
| 27 Newspaper and periodicals | | |
| Printing and stationery | 192,902 | 104,630 |
| As per Income and Expenditure Statement | 192,902 | 104,630 |
| Less: Payable during the year | (15,590) | (18,840) |
| As per Statement of Receipts and Payments | 177,312 | 85,790 |
| 28 Lease payment | | |
| Lease payment for 3rd floor and 4th floor North | 1,057,478 | 1,057,480 |
| Less: Adjusted with security money | (360,000) | - |
| | 697,478 | 1,057,480 |

Related party disclosure has been shown in Annexure F

29 Number of employees

29.1 Core employee

The number of core employees engaged by the Company for the whole or part of the year from 01 July 2020 to 30 June 2021, receiving a total salary of more than Taka 36,000 p.a is 18. The number of core employees engaged by the Company for the whole or part of the year from 01 July 2020 to 30 June 2021, receiving a total salary of less than Taka 36,000 p.a is 4.

29.2 Project employee

The number of project employees engaged by the Company for the whole or part of the year from 01 July 2020 to 30 June 2021, receiving a total salary of more than Taka 36,000 p.a is 13. The number of project employees engaged by the Company for the whole or part of the year from 01 July 2020 to 30 June 2021, receiving a total salary of less than Taka 36,000 p.a is Nil.

Mossam

Chairman

[Signature]

Executive Director



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 | | Charged | During the year | | Closing balance | |
| | | | Addition | Adjustment /disposal | | | | Adjustment/ disposal | BDT | | |
| 1.0 | Land | 50,000 | - | - | 50,000 | - | - | - | - | - | 50,000 |
| | Sub-total (A) | 50,000 | - | - | 50,000 | - | - | - | - | - | 50,000 |
| 2.0 | Furniture and fixtures: | | | | | | | | | | |
| 2.1 | Table | 222,567 | - | 37,400 | 185,167 | 20% | 15,539 | 37,400 | 151,520 | 33,647 | 33,647 |
| 2.2 | Chair, sofa etc. | 170,948 | - | 9,792 | 161,156 | 20% | 2,268 | 9,792 | 156,619 | 4,537 | 4,537 |
| 2.3 | Shelf, paper stand, notice board etc. | 300,897 | - | - | 300,897 | 20% | 9,061 | - | 279,319 | 25,578 | 25,578 |
| 2.4 | Interior decoration | 269,951 | - | - | 269,951 | 20% | 7,276 | - | 248,123 | 21,828 | 21,828 |
| | Sub-total (B) | 964,363 | - | 47,192 | 917,171 | | 34,144 | 47,192 | 831,581 | 85,590 | 85,590 |
| 3.0 | Office equipment: | | | | | | | | | | |
| 3.01 | Photocopier | 195,000 | - | - | 195,000 | 30% | - | 1 | 194,999 | 1 | 1 |
| 3.02 | Monitoring set up | 420,684 | - | - | 420,684 | 30% | 20,113 | - | 410,442 | 10,242 | 10,242 |
| 3.03 | Fax machine, scanner, TV, recorder etc. | 56,230 | - | - | 56,230 | 30% | - | - | 55,228 | 2 | 2 |
| 3.04 | Power generator (Honda) | 102,250 | - | - | 102,250 | 30% | - | - | 102,249 | 1 | 1 |
| 3.05 | Electric fans | 52,484 | - | 4,650 | 47,834 | 30% | 813 | 4,650 | 46,750 | 1,084 | 1,084 |
| 3.06 | Air cooler | 778,528 | - | - | 778,528 | 30% | - | 1 | 778,527 | 1 | 1 |
| 3.07 | Telephone and internet connectivity | 167,911 | - | 40,668 | 127,243 | 30% | 11,138 | 40,668 | 124,063 | 3,150 | 3,150 |
| 3.08 | Camera | 180,814 | - | - | 180,814 | 30% | 4,159 | - | 178,479 | 2,335 | 2,335 |
| 3.09 | Mobile and telephone set | 536,592 | - | 153,718 | 382,874 | 30% | 49,830 | 147,069 | 315,887 | 66,987 | 66,987 |
| 3.10 | Access & Attendance Control Device | 55,000 | - | - | 55,000 | 30% | 16,500 | - | 33,000 | 22,000 | 22,000 |
| | Sub-total (C) | 2,544,493 | - | 199,036 | 2,345,457 | | 102,551 | 192,389 | 2,239,854 | 105,803 | 105,803 |



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 | | Charged | During the year | | | Closing balance |
| | | | BDT | Addition | | | | Adjustment /disposal | BDT | | |
| 4.0 | Computer, printer and multimedia | | | | | | | | | | |
| 4.1 | Tower server | 299,360 | - | - | - | 299,360 | 1,802 | - | 299,359 | 1 | |
| 4.2 | Desktop computer | 806,129 | - | 37,015 | - | 769,114 | 107,723 | 37,015 | 717,473 | 51,641 | |
| 4.3 | Laptop computer | 747,320 | - | 58,350 | - | 690,970 | 481 | 58,350 | 690,969 | 1 | |
| 4.4 | Laser printer | 175,221 | - | 10,741 | - | 164,480 | 12,474 | 10,741 | 164,102 | 378 | |
| 4.5 | UPS, IPS and stabilizer | 276,477 | - | 41,592 | - | 234,885 | 22,601 | 27,748 | 211,595 | 23,290 | |
| 4.6 | Multimedia projector | 123,225 | - | - | - | 123,225 | 153 | - | 123,224 | 1 | |
| 4.7 | Computer networking | 78,680 | - | - | - | 78,680 | - | 1 | 78,679 | 1 | |
| | Sub-total (D) | 2,566,412 | - | 145,698 | - | 2,360,714 | 145,214 | 131,855 | 2,285,401 | 75,313 | |
| 5.0 | Other assets | | | | | | | | | | |
| 5.1 | Books | 25,930 | - | - | - | 25,930 | - | 1 | 25,929 | 1 | |
| 5.2 | Paintings | 40,000 | - | - | - | 40,000 | - | 1 | 39,999 | 1 | |
| | Sub-total (E) | 65,930 | - | - | - | 65,930 | - | 2 | 65,928 | 2 | |
| 6.0 | Project assets (PCAI, AWRAIB & SIMS) | | | | | | | | | | |
| 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 | 72,762 | - | - | 499,896 | - | - | - | 499,896 | |
| 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 | 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 | 421,260 | 5,570 | 5,512,093 | 3,110,682 | |



**Management and Resources Development Initiative (MRDI)
Programme Cost
For the year ended 30 June 2021**

| Sl. No. | Project/contract/agreement title | For the year ended | |
|---------|--|--------------------|-------------------|
| | | 2021 | 30 June 2020 |
| 1 | Improving Qualitative Journalism in Bangladesh, supported by Fojo Media Institute, Linnaeus University, Sweden | 7,883,460 | 7,894,185 |
| 2 | Better Governance for Better Services (BGBS), supported by MJF | 1,355,612 | 5,839,956 |
| 3 | Promoting News Literacy and Ethical Journalism, supported by UNICEF | 238,125 | 2,815,937 |
| 4 | Livelihood Programme for the Women and Health Clinic for the Community, supported by Mutual Trust Bank Ltd. | 222,161 | 1,563,184 |
| 5 | Education Support for Poor Students, supported by The City Bank Ltd. | - | 1,385,945 |
| 6 | MRDI CSR Intervention | - | 1,129,323 |
| 7 | Understanding Finance for the Youth and Garment Workers - Phase III, supported by HSBC | 108,288 | 499,882 |
| 8 | MRDI Operational (RTI Proactive disclosure assessment, RTI survey, RTI helpdesk, Right to know day, Contribution to project & DW Media conference) | 682,966 | 488,443 |
| 9 | Advancing Women's Right of Access to Information in Bangladesh (AWRAIB), supported by MJF | - | 429,087 |
| 10 | Increasing the effective use of the Right to Information Law by media and civil society supported by Internews | 4,471,809 | 202,671 |
| 11 | Improved Governance Through Open Flow of Information, supported by The Asia Foundation | 3,399,411 | 78,255 |
| 12 | Strengthening Independent Media in Bangladesh, supported by Internews | - | 23,192 |
| 13 | Journalism Skills in media & Academia, supported by The Asia Foundation | 1,913,868 | - |
| 14 | More Information more accountability (MIMA), supported by The Asia Foundation | 1,783,869 | - |
| | Total | 22,059,569 | 22,350,060 |



Management and Resources Development Initiative (MRDI)
Statement of FDR of Gaon Swagna with Southeast Bank Ltd.
As at 30 June 2021

| Sl. No. | FDR No. | Principal | | | | Interest | | | | | | | | Total |
|---------|-----------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|--|---------------------------------------|-----------|---------------------------------------|--------------|--------------|----------------------|------------------------------------|-------|
| | | Opening as at 01 July 2020 | Addition during the year 2020-2021 | Encashment during the year | Closing balance as at 30 June 2021 | Received during the year (As per Bank Statement) | Provision of interest as on June 2020 | | Provision of interest as on June 2021 | | AIT | Bank charges | Closing balance as at 30 June 2021 | |
| | | | | | | | BDT | BDT | BDT | BDT | | | | |
| | 1 | 5 | 6 | 7 | 8 (5+6-7) | 9 | 10 | 11 | 12 (9-10+11) | 13 | 14 | 15 (12-13+14) | 16 (8+16) | |
| 1 | A/C800043-0330035138 | 212,147 | - | - | 212,147 | 12,768 | 8,447 | - | 8,321 | 1,277 | 150 | 4,884 | 217,041 | |
| 2 | A/C800043-03300350330 | 534,425 | - | - | 534,425 | 35,000 | 34,425 | - | 575 | 3,500 | 1,000 | (3,925) | 530,500 | |
| 3 | A/C800043-03300350202 | 421,806 | - | - | 421,806 | 22,314 | 4,154 | - | 16,160 | 2,231 | 150 | 15,779 | 437,985 | |
| | Total | 1,168,378 | - | - | 1,168,378 | 70,082 | 46,026 | - | 25,056 | 7,608 | 1,300 | 18,748 | 1,185,126 | |

Management and Resources Development Initiative (MRDI)
Statement of FDR of the project "Livelihood programme for women and health clinic for the community"
with Mutual Trust Bank Ltd, Mohammadpur Branch.
As at 30 June 2021

| SL | FDR No. | Principal | | | Interest earned during the period | | | | Deduction | | Total encashable amount including interest | Encashment | Balance as on 30.06.2021 |
|----|----------------------|----------------------------|--|---------------------------------------|--|---------------------------------------|------------------------------|--------------|--------------|----------------------------|--|------------------|--------------------------|
| | | Opening as at 01 July 2020 | Provision of interest as on 30 June 2020 | FDR Amount excluding Accrued Interest | Received during the year (As per Bank Statement) | Provision of interest as on June 2020 | Gross interest for 2020-2021 | AIT | Bank charges | Net interest for 2020-2021 | | | |
| | | | | | | | | | | | | | |
| 1 | A/C800043-0330035143 | 1,100,380 | 34,836 | 1,065,544 | 48,756 | 34,836 | 13,920 | 6,393 | 3,000 | 4,527 | 1,104,907 | 1,104,907 | - |
| 2 | A/C800043-0330035152 | 543,844 | 6,327 | 537,517 | 10,701 | 6,327 | 4,374 | 1,209 | 500 | 2,665 | 546,509 | 546,509 | - |
| | Total | 1,644,224 | 41,163 | 1,603,061 | 59,457 | 41,163 | 18,294 | 7,602 | 3,500 | 7,192 | 1,651,416 | 1,651,416 | - |



Management and Resources Development Initiative (MRDI)
Schedule of outstanding liabilities
As at 30 June 2021

| Sl. | Particular | Project, contract/ component | Opening balance | During the year | | Closing balance |
|-----|---|------------------------------|------------------|------------------|---------------------|------------------|
| | | | BDT | Addition | Payment/ Adjustment | BDT |
| 1 | Audit fees | MRDI core | 216,980 | 170,000 | 199,730 | 187,250 |
| 2 | Fee and expenses for tax consultants | MRDI core | 160,000 | 160,000 | 160,000 | 160,000 |
| 3 | Provision for Office Expenses for company Return | MRDI core | 13,000 | 15,000 | 13,000 | 15,000 |
| 4 | Hasibur Rahman | MRDI core | 204,044 | 875,398 | 204,048 | 875,394 |
| 5 | Hasibur Rahman-Phone, fax, internet, postage etc. | MRDI core | 26,570 | - | 26,570 | - |
| 6 | Hasibur Rahman-Fixed asset purchase | MRDI core | 12,749 | - | 12,749 | - |
| 7 | Hasibur Rahman-Utility | MRDI core | 7,225 | - | 7,225 | - |
| 8 | Programme cost | World bank project | 40,000 | - | 40,000 | - |
| 9 | Programme cost | BGBS Project | 775,000 | - | 775,000 | - |
| 10 | Programme cost | Unicef Project | 325,000 | - | 325,000 | - |
| 11 | Programme cost | MTB Project | 53,313 | - | 53,313 | - |
| 12 | Programme cost | TAF-IGTOFI Project | 38,847 | - | 38,847 | - |
| 13 | Programme cost | Internews Project | 5,000 | 40,000 | 5,000 | 40,000 |
| 14 | Provision for income tax | MRDI core | 236,865 | 7,331 | - | 244,196 |
| 15 | Telephone & internet bill | MRDI core | - | - | - | - |
| 16 | Utility bill | MRDI core | 6,157 | 18,590 | 6,157 | 18,590 |
| 17 | Advanced Software Development | MRDI core | 12,600 | 12,600 | 12,600 | 12,600 |
| 18 | Shahidullah Khandaker | MRDI core | 6,240 | 2,990 | 6,240 | 2,990 |
| 19 | Rahimafrooz Distribution Ltd. | MRDI core | 2,200 | - | 2,200 | - |
| 20 | Bhai Bhai Firefighting Co. | MRDI core | 9,800 | - | 9,800 | - |
| | Total | | 2,151,590 | 1,301,909 | 1,897,479 | 1,556,020 |



Management and Resources Development Initiative (MRDI)

Tax liabilities and advance tax position

As at 30 June 2021

| Income year | Assessment year | Tax liabilities as per assessment order | | Tax deducted at source/paid | | Tax adjustment | | Tax liability after adjustment | | Total tax paid in advance | |
|--------------|-----------------|---|------------------|-----------------------------|----------------|------------------|-----|--------------------------------|-----|---------------------------|-----|
| | | BDT | BDT | BDT | BDT | BDT | BDT | BDT | BDT | BDT | BDT |
| 2010-2011 | 2011-2012 | 18,192 | 114,549 | 18,192 | - | 96,357 | | | | | |
| 2011-2012 | 2012-2013 | 42,220 | 201,068 | 42,220 | - | 158,848 | | | | | |
| 2012-2013 | 2013-2014 | 60,181 | 164,528 | - | 60,181 | 164,528 | | | | | |
| 2013-2014 | 2014-2015 | 61,240 | 186,678 | - | 61,240 | 186,678 | | | | | |
| 2014-2015 | 2015-2016 | 14,376 | 356,676 | 9,095 | 14,376 | 347,581 | | | | | |
| 2015-2016 | 2016-2017 | 66,634 | 34,361 | - | 66,634 | 34,361 | | | | | |
| 2016-2017 | 2017-2018 | 14,010 | 24,654 | - | - | 24,654 | | | | | |
| 2017-2018 | 2018-2019 | - | 20,324 | - | 24,176 | 20,324 | | | | | |
| 2018-2019 | 2019-2020 | - | 16,164 | - | 10,258 | 16,164 | | | | | |
| 2019-2020 | 2020-2021 | - | 11,517 | - | - | 11,517 | | | | | |
| 2020-2021 | 2021-2022 | - | 7,331 | - | 7,331 | 7,331 | | | | | |
| Total | | 276,853 | 1,137,850 | 69,507 | 244,196 | 1,068,343 | | | | | |



Management and Resources Development Initiative (MRDI)
Statement of related party transactions
As at 30 June 2021

| Director | Project/Contract | Assigned as | Transaction amount as at 30 June 2021 | Transaction amount as at 30 June 2020 | |
|---------------------|--|---|---------------------------------------|---------------------------------------|----------|
| | | | BDT | BDT | |
| Syed Ishtiaque Reza | Improved Governance Through Open Flow of Information, supported by The Asia Foundation | Media Expert in an Interrection Meeting | 5,000.00 | - | |
| | | Media Expert in an Interrection Meeting on public interest issue. | 5,000.00 | - | |
| | Increasing the effective use of the Right to Information Law by media and civil society supported by Internews | Moderator for modaration of national Consultation program | 15,000.00 | - | |
| | | Moderator for modaration of a thematic workshop | 25,000.00 | - | |
| | Improving Qualitative Journalism in Bangladesh, supported by Fojo Media Institute, Linnaeus University, Sweden | Media Expert in indicator setting Meeting of gender servey | 5,000.00 | - | |
| | | Media Expert in getkeeper engagement Meeting | 5,000.00 | - | |
| | Journalism Skills in media & Academia, supported by The Asia Foundation | Resource person for conducting training sessions in the TOT on fact checking & misinformations. | 7,500.00 | - | |
| | Total | | | 67,500.00 | - |



Management and Resources Development Initiative (MRDI)
Schedule of Consolidated Statement of Comprehensive Income - Income and Expenditure Account
 For the year ended 30 June 2021

| Particulars | 2020-2021 | MRDI | FOJO | Initiatives | TAF-ICTOPF | TAF-JSMA | TAF-4MMA | UNICEF | MJP-BGBS | MTB | HSBC | CSR |
|---|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|--------------|
| | BDT | Operational | BDT | (ERTMICS) | BDT | BDT | BDT | PHASE I | BDT | BDT | PHASE II | Intervention |
| | | BDT | | BDT | | | | BDT | | | BDT | BDT |
| Income | | | | | | | | | | | | |
| Grant Income | 55,900,237 | 466,956 | 26,781,155 | 7,945,076 | 7,911,090 | 4,170,011 | 2,705,084 | 643,704 | 4,212,762 | 906,239 | 213,795 | 3,345 |
| Reimbursement of Cost | 9,273,283 | 5,273,283 | - | - | - | - | - | - | - | - | - | - |
| Reimbursement of cost against facilities & activities | 1,153,000 | 1,153,000 | - | - | - | - | - | - | - | - | - | - |
| Interest on Bank Deposits | 2,162 | 2,162 | - | - | - | - | - | - | - | - | - | - |
| Other Income | 550 | 550 | - | - | - | - | - | - | - | - | - | - |
| 62,338,252 | 6,035,971 | 26,781,155 | 7,945,076 | 7,911,090 | 4,170,011 | 2,705,084 | 643,704 | 4,212,762 | 906,239 | 213,795 | 3,345 | |
| Expenditure | | | | | | | | | | | | |
| Programme Cost | 21,684,381 | 307,778 | 7,683,480 | 4,471,609 | 3,389,411 | 1,913,888 | 1,783,869 | 238,125 | 1,356,812 | 222,161 | 106,288 | - |
| Contribution to Projects | 376,188 | 376,188 | - | - | - | - | - | - | - | - | - | - |
| Salary and Benefits | 27,913,366 | 3,343,387 | 14,098,394 | 1,818,137 | 3,180,250 | 1,854,858 | 693,590 | 343,768 | 2,192,874 | 390,028 | - | - |
| Office Rent project offices | 2,636,477 | 238,914 | - | 480,240 | 828,020 | 382,820 | 144,072 | 53,451 | 540,000 | - | - | - |
| Professional and Audit Fees | 788,000 | 474,000 | 185,000 | - | 100,000 | - | - | - | - | 50,000 | - | - |
| Transportation and Conveyance | 936,226 | 203,894 | 90,312 | 79,113 | 79,812 | 45,030 | 18,090 | - | 20,000 | - | - | - |
| Utility and office maintenance | 794,414 | 495,580 | - | 19,878 | 182,185 | 2,345 | 34,830 | 2,500 | 48,156 | - | - | - |
| Phone, Fax, Internet, Postage etc. | 369,685 | 265,851 | - | 20,800 | 98,934 | - | 18,090 | 2,500 | 33,800 | - | - | - |
| Printing and Stationery | 189,214 | 47,949 | - | 78,202 | 34,431 | - | 12,000 | - | 18,632 | - | - | - |
| Depreciation on Fixed Assets | 251,909 | 251,909 | - | - | - | - | - | - | - | - | - | - |
| Bank Charges | 91,903 | 24,825 | 15,880 | 21,610 | 8,087 | 1,040 | 753 | 3,370 | 3,923 | 7,880 | 1,190 | 3,345 |
| Newspaper & periodicals | 162,902 | 162,902 | - | - | - | - | - | - | - | - | - | - |
| Staff Group Health Insurance premium | 80,408 | 80,408 | - | - | - | - | - | - | - | - | - | - |
| Provision for Income Tax | 7,331 | 7,331 | - | - | - | - | - | - | - | - | - | - |
| Advertisement expense | 79,225 | 79,225 | - | - | - | - | - | - | - | - | - | - |
| Facility Charges | 668,800 | - | 420,000 | 140,800 | - | - | - | - | - | - | - | - |
| Interest expenses on Lease Liabilities | 287,460 | 287,460 | - | - | - | - | - | - | - | - | - | - |
| Depreciation on ROU | 849,040 | 849,040 | - | - | - | - | - | - | - | - | - | - |
| Loss on disposal of assets | 30,403 | 20,693 | - | - | - | - | - | - | - | - | - | - |
| Overhead/organizational cost | 6,273,283 | - | 4,120,109 | 812,687 | - | - | - | - | - | 236,170 | 104,317 | - |
| (853,291) | (853,291) | 26,781,155 | 7,945,076 | 7,911,090 | 4,170,011 | 2,705,084 | 643,704 | 4,212,762 | 906,239 | 213,795 | 3,345 | |
| Excess(Short) of Income over Expenditure | 62,338,252 | 6,035,971 | 26,781,155 | 7,945,076 | 7,911,090 | 4,170,011 | 2,705,084 | 643,704 | 4,212,762 | 906,239 | 213,795 | 3,345 |



Management and Resource Development Initiative (MRDI)
Schedule of Consolidated Statement of Receipts and Payments
For the year ended 30 June 2021

| Particulars | Total 2020-2021 BOT | MRDI Operational BOT | FOAO BOT | Internship (ERT/MSB) BOT | TAF-IGTOR BOT | TAF-JOMA BOT | TAF-MIMA BOT | UNICEF PHASE II BOT | MUF-GBAS BOT | MUF-AMRAB BOT | MTB BOT | HBBG PHASE II BOT | CSR BOT | Green Sheep BOT |
|--|---------------------------|----------------------------|-------------------|--------------------------------|-------------------|------------------|------------------|---------------------------|------------------|------------------|------------------|-------------------------|---------------|-----------------------|
| | | | | | | | | | | | | | | |
| Opening Balance | | | | | | | | | | | | | | |
| Cash in hand | 29,834 | 12,872 | - | - | - | - | - | - | 7,860 | - | - | - | - | 3,229 |
| Cash at bank | 4,323,136 | 161,424 | 1,452,511 | 326,207 | 199,099 | - | - | 458,793 | 684,871 | - | 28,070 | 612,745 | 14,707 | 241,275 |
| | 4,352,970 | 174,296 | 1,452,511 | 326,207 | 199,099 | - | - | 458,793 | 684,871 | - | 28,070 | 612,745 | 14,707 | 244,504 |
| Receipts | | | | | | | | | | | | | | |
| Donor Fund Received | 74,594,074 | 16,449,427 | 26,497,973 | 6,314,867 | 9,896,127 | 4,832,373 | 3,776,262 | 558,194 | 4,245,071 | - | - | - | - | - |
| Enrolment of FDR | 1,693,081 | - | - | - | - | - | - | - | - | - | 1,603,661 | - | - | - |
| Realization of Advance and Provisions | 953,203 | 625,418 | 25,800 | - | - | - | - | - | - | - | 2,291 | - | - | - |
| Interest on Project Bank Account | 185,131 | 35,332 | 35,332 | 6,965 | 5,285 | 2,779 | 3,312 | - | 2,340 | - | 59,827 | 2,090 | - | 71,541 |
| Received against Refundable cost from project | 72,912 | 72,912 | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Green Sheep Products | 72,919 | - | - | - | - | - | - | - | - | - | - | - | - | 72,919 |
| Reimbursement of cost against MRDI writing pad, folder & books | 10,000 | 10,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on bank deposits | 2,182 | 2,182 | - | - | - | - | - | - | - | - | - | - | - | - |
| Sales of old newspaper & scrap goods (Miscellaneous) | 595 | 595 | - | - | - | - | - | - | - | - | - | - | - | - |
| Previous year's adjustment account | 5,203 | 5,203 | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividend entry fees & subscription | 4,500 | 4,500 | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Expenditure for International travel | 939,275 | - | 688,275 | - | - | - | - | - | - | - | - | - | - | - |
| Capital Fund | 57,592 | 57,592 | - | - | - | - | - | - | - | - | - | - | - | - |
| Reimbursement of cost against Airway & fuel/fees | 1,153,000 | 1,153,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Overhead/operational Cost from Project | 5,273,283 | 5,273,283 | - | - | - | - | - | - | - | - | - | - | - | - |
| | 84,348,798 | 23,883,784 | 27,347,498 | 6,351,765 | 9,896,412 | 4,835,152 | 3,778,374 | 558,194 | 4,247,411 | - | 1,603,379 | 3,090 | - | 143,989 |
| | 88,895,778 | 25,787,819 | 28,795,911 | 6,847,968 | 19,093,108 | 4,835,152 | 3,778,374 | 1,014,834 | 5,149,874 | - | 1,609,349 | 914,839 | 14,707 | 389,355 |
| Payments | | | | | | | | | | | | | | |
| Programme Cost | 21,844,281 | 307,778 | 7,883,480 | 4,431,609 | 3,329,411 | 1,813,888 | 1,783,869 | 238,128 | 1,389,612 | - | 222,161 | 100,268 | - | - |
| Contribution to Projects | 375,188 | 375,188 | - | - | - | - | - | - | - | - | - | - | - | - |
| Salary and Benefits | 27,037,958 | 2,487,889 | 14,096,384 | 1,816,137 | 3,183,260 | 1,854,958 | 663,560 | 943,758 | 2,192,874 | - | 380,028 | - | - | - |
| Office Rent | 2,835,478 | 236,915 | 1,606,345 | 440,240 | 828,000 | 382,800 | 144,072 | 53,481 | 540,000 | - | - | - | - | - |
| Lease payment-office rent | 937,478 | 937,478 | - | - | - | - | - | - | - | - | - | - | - | - |
| Audit fees & other professional fees | 144,000 | 144,000 | 144,000 | 100,000 | 100,000 | 45,000 | 18,000 | - | 20,000 | - | - | - | - | - |
| Transportation and Consequence | 538,228 | 203,884 | 80,312 | 79,812 | 16,878 | 2,345 | 30,000 | 2,900 | 30,280 | - | - | - | - | - |
| Utility | 281,875 | 85,003 | 18,878 | 95,228 | 96,949 | 17,867 | 17,867 | - | 17,867 | - | - | - | - | - |
| Repair and Office Maintenance | 498,849 | 376,967 | 376,967 | 376,967 | 376,967 | 376,967 | 376,967 | 376,967 | 376,967 | - | - | - | - | - |
| Phone, Fax, Internet, Postage | 388,885 | 256,851 | - | 20,800 | 88,034 | 2,345 | 18,000 | 2,900 | 33,000 | - | - | - | - | - |
| Printing and Stationery & supplies | 181,949 | 40,684 | - | 75,202 | 34,431 | - | 12,000 | - | 18,632 | - | - | - | - | - |
| Purchase of Fixed Assets | 2,299,299 | 1,048,397 | 1,048,397 | 72,782 | 429,702 | 801,888 | 148,419 | - | 776,000 | - | 63,313 | - | - | - |
| Payment of Outstanding Liabilities | 1,857,479 | 861,418 | 154,000 | 5,000 | 36,847 | - | 856 | 325,000 | - | - | - | - | - | - |
| Advance and Prepayments | 946,073 | 177,312 | - | - | - | - | - | - | - | - | - | - | - | - |
| Newspaper & periodicals | 51,774 | 51,774 | - | - | - | - | - | - | - | - | - | - | - | 61,774 |
| Investment in FDR | 95,458 | 95,458 | - | - | - | - | - | - | - | - | - | - | - | - |
| Staff Group Health Insurance Premium | 94,043 | 24,825 | 15,880 | 31,810 | 8,087 | 1,042 | 753 | 3,370 | 3,823 | - | 7,880 | 1,190 | 3,245 | 2,540 |
| Bank Charges | 7,331 | 217 | - | - | - | - | - | - | - | - | - | - | - | - |
| Income Tax Paid in advance | 58,698 | 640 | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Green Sheep Products | 79,225 | 79,225 | - | - | - | - | - | - | - | - | - | - | - | 79,225 |
| Green Sheep operational expenses | 983,800 | 983,800 | 420,000 | 148,800 | - | - | - | - | - | - | - | - | - | 58,698 |
| Advertisement | 51,800 | 51,800 | - | - | - | - | - | - | - | - | - | - | - | - |
| Facility Charges | 395,000 | 395,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Repairing cost of Boat/our Centre | 94,792 | 94,792 | 7,200 | 812,887 | - | - | - | 48,230 | - | - | - | - | - | 11,282 |
| Loan from ED | - | - | 4,120,159 | - | - | - | - | - | - | - | - | - | - | - |
| Utilized project fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Overhead/operational Cost to MRDI | 5,273,283 | 5,273,283 | - | - | - | - | - | - | - | - | - | - | - | - |
| | 88,419,029 | 7,159,619 | 28,938,952 | 7,882,858 | 8,379,937 | 4,771,898 | 2,854,158 | 1,014,834 | 4,987,782 | - | 859,652 | 213,795 | 14,707 | 182,138 |
| Closing Balance | | | | | | | | | | | | | | |
| Cash in hand | 10,836 | 10,836 | - | - | - | - | - | - | 6,236 | - | - | - | - | 2,885 |
| Cash at bank | 22,204,298 | 16,887,191 | 700,859 | 866,111 | 1,713,471 | 63,243 | 824,216 | - | 147,287 | - | 728,797 | 401,040 | - | 203,849 |
| | 23,222,749 | 16,887,191 | 700,859 | 866,111 | 1,713,471 | 63,243 | 824,216 | - | 153,523 | - | 728,797 | 401,040 | - | 206,634 |
| | 88,692,778 | 23,787,816 | 28,795,911 | 6,647,980 | 19,092,108 | 4,835,152 | 3,778,374 | 1,014,834 | 5,149,874 | - | 1,609,349 | 914,839 | 14,707 | 389,355 |

