

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

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

**Hoda Vasi Chowdhury & Co**  
BTMC Building (Level-8)  
7-9 Kawran Bazar  
Dhaka-1215, Bangladesh

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# Hoda Vasi Chowdhury & Co

## Chartered Accountants

### Independent Auditors' Report

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

#### Management's responsibility for the financial statements

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

#### Auditor's responsibility

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

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

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

#### Opinion

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

Dhaka, 04 APR 2017

  
Chartered Accountants





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

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

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

  
Accounts Coordinator

  
Manager Finance

  
Executive Director

*Auditors' Report  
See annexed report of date*

Dhaka, 04 APR 2017

  
Chartered Accountants



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

**Statement of Income & Expenditure**

For the period from 01 October 2015 to 31 December 2016

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

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

  
Accounts Coordinator

  
Manager Finance

  
Executive Director

Auditors' Report  
See annexed report of date

Dhaka, 04 APR 2017

  
Chartered Accountants



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

**Statement of Receipts and Payments**

For the period from 01 October 2015 to 31 December 2016

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

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

  
Accounts Coordinator

  
Manager Finance

  
Executive Director



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

**1. Background of the Project and the Implementing Agency**

**1.1 "Promoting Citizens' Access to Information (PCAI) - The project"**

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

**Goal of the project**

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

**Project implementing areas**

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

**Estimated cost of the project**

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

**Project duration**

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

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

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

**1.3 Manusher Jonno Foundation (MJF)-The Donor**

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

**2. Basis of preparation and significant accounting policies**

**2.1 Statement of compliance and basis of accounting**

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

**2.2 Accounting for grant income**

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

**2.3 Accounting for Fixed Assets**

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

**2.4 Reporting Period**

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

**2.5 Reporting currency**

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

**2.6 General**

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



## Hoda Vasi Chowdhury & Co

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

### 5.1 Fund received from MJF

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

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

### 6. Loan from General Fund

Opening Balance	-	-
Addition during the period	55,000	-
	55,000	-
Adjustment during the year	(15,000)	-
<b>Closing Balance</b>	<b>40,000</b>	<b>-</b>

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



## Hoda Vasi Chowdhury & Co

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



## Hoda Vasi Chowdhury & Co

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





## Hoda Vasi Chowdhury & Co

### 13.1 Travel

Travel- Follow on Camp
Travel-Field Supervision visit of PC
Travel-Field Intervention Coordinator Dhaka visit
Travel-Follow up Support to Govt Official (Vehicle rent)
Travel-RTI Camp (Vehicle rent)
Travel-Public Event on RTI awareness
Travel-Field visit of Executive Director
Travel Orientation for Teachers on RTIA

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

33,686	-
32,530	21,500
8,280	6,920
-	27,285
-	103,390
38,147	30,180
220,688	101,305
-	84,142
<b>333,331</b>	<b>374,722</b>

### 13.2 Lodging

Lodging- Follow on Camp
Lodging -Field Supervision visit of
Lodging -Field Intervention Coordinator Dhaka visit
Lodging- Public Event on RTI
Lodging -Field visit of ED
Lodging- Follow up Support to Govt Official
Lodging- RTI Camp
Lodging- Public Event on RTI awareness
Lodging- Orientation for Teachers on RTIA

10,635	-
33,190	26,040
1,050	800
6,840	-
38,200	20,980
-	6,840
-	29,640
-	5,500
-	18,300
<b>89,915</b>	<b>108,100</b>

### 13.3 Perdiem

Perdiem- Follow on Camp
Perdiem- Field Supervision visit of PC
Perdiem- Field Intervention Coordinator Dhaka visit
Perdiem- Public Event on RTI awareness
Perdiem- Field visit of ED
Perdiem- Follow up Support to Govt Official
Perdiem- RTI Camp
Perdiem- Public Event on RTI awareness
Perdiem- Orientation for Teachers on RTIA

15,420	-
33,440	28,880
4,320	3,600
9,360	-
40,560	16,400
-	6,960
-	33,640
-	4,880
-	16,400
<b>103,100</b>	<b>110,760</b>

### 13.4 Local Conveyance

Local Conveyance for MRDI Dhaka office
Local Conveyance for field office (Fuel cost for Motor cycle)

36,579	33,005
36,113	19,811
<b>72,692</b>	<b>52,816</b>



# Hoda Vasi Chowdhury & Co

## 14. Training, Meeting & Material for Beneficiaries

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

-	592,975
-	323,600
-	220,470
179,026	284,897
38,965	54,511
21,128	281,625
407,833	89,888
1,141,465	619,209
64,976	-
-	16,867
-	484,926
-	501,475
-	36,653
-	277,523
102,402	-
400,368	-
<u>2,356,163</u>	<u>3,784,619</u>
<u>94,625</u>	<u>112,636</u>

## 15. Overhead & Contingency

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

  
Accounts Coordinator

  
Manager Finance

  
Executive Director



# Hoda Vasi Chowdhury & Co

Annexure-A

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

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

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

  
Accounts Coordinator

  
Manager Finance

  
Executive Director





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

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

  
Accounts Coordinator

  
Manager Finance

  
Executive Director



# Hoda Vasi Chowdhury & Co

Annexure - C

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

Funded by- Manusher Jonno Foundation (MJF)

Statement of Bank Reconciliation

As at 31 December 2016

Name of the Bank:

Prime Bank Ltd, Asad Gate Branch, Dhaka

Bank A/C No

13831060024716

Name of Bank A/C

MRDI-PCAI

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

  
Accounts Coordinator

  
Manager Finance

  
Executive Director



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

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

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

Accounts Coordinator

Manager Finance

Executive Director





Management Report  
on  
"Promoting Citizens' Access to Information (PCAI)" Project  
Implemented by- Management and Resources Development Initiative  
(MRDI)

Funded by- Manusher Jonno Foundation (MJF)

For the period from 01 October 2015 to 31 December 2016

Hoda Vasi Chowdhury & Co

BTMC Building (Level-8)

7-9 Kawran Bazar



## Hoda Vasi Chowdhury & Co

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

### Executive Summary

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

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

**Executive Summary**

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

**About the Project**

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

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

**Major Project Objectives**

The main objectives of the project are as follows:

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

**Summary Audit Findings**

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



**Summary of the issues identified are as follows:**

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

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

**Follow-up of last year's audit finding**

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

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

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

**Audit Findings, Recommendations and Management Responses**

**Matters relating to Internal Control**

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

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

**Recommendation**

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

**Response by the management**

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

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

Exit Meeting Note

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

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

Sl #	Summary of observations	Observation details with reference	IP Management comments/ response
1	Non-compliance with procurement policy	As per the clause 13.13 of the Finance and Administrative Manual, a requisition form should be filled up and submitted to the Head of Finance for any kind of procurement. During our verification process we found some instances where such policy was not followed.  [Ref. DV-563, Date: 31-08-16; DV-568, Date: 31-08-16; DV-570, Date: 31-08-16]	Resolved
2	Cut off period not maintained	As per the clause 3.3.2 of the Finance and Administrative Manual, any payment or obligation for payment for a particular year shall be recognized as expenditure in the year to which it relates. Also expenditure accrued but not paid shall be considered as expenditure in the year it was obligated. Our scrutiny revealed some instances where such policy was not followed.  [Ref. JV-93, Date: 12-10-15, DV-435, Date: 29-11-15, DV-403, Date: 4-10-15, DV-432, Date: 29-11-15; DV-433, Date: 29-11-15]	Agreed
3	Overhead undercharged	Our substantial verification process revealed that Overhead was undercharged by BDT 59,910.	Agreed
4	No acknowledgement was found for food allowance paid to driver and security guards.	During our verification process we found that under the revised budget head 59.12 Debate Festival on RTI (sub-head 59.12.22 Accommodation & Food) a total of BDT 2,600 was expensed as the food allowance for 13 drivers and security guards, but no acknowledgement was found for such payment.  [Ref. JV-135, Date: 07-09-16]	Agreed

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

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



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

**Funded by- Manusher Jonno Foundation (MJF)**

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

**Follow-up of Last Year's Audit Findings**

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