

**"Empowering the disadvantaged in Bangladesh through
access to justice by the Right to Information Act (RTI)"**

**Implemented by
Research Initiatives Bangladesh (RIB)**

**Financed by
Rosa Luxemburg Stiftung**

**Auditors' Report, Audited Financial Statements
And Form FD-4 Certificate**

For the period from 01 January to 31 December 2012



**AZIZ HALIM KHAIR CHOUDHURY
Chartered Accountants
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Aziz Halim Khair Choudhury
Chartered Accountants

Auditors' Report

We have audited the accompanying Statement of Financial Position of Project titled as "Empowering the disadvantaged in Bangladesh through access to justice by the Right to information Act (RTI)" financed by Rosa Luxemburg Stiftung implemented by Research Initiatives Bangladesh (RIB) for the period from 01 January 2012 to 31 December 2012 and the related Statements of Comprehensive Income and Receipts and Payments for the year then ended. Preparation of these financial statements is the responsibility of the management of "Research Initiatives Bangladesh (RIB)". Our responsibility is to express an opinion on these financial statements based on our audit.


We conducted our audit in accordance with International Standards on Auditing as adopted in Bangladesh. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of "Research Initiatives Bangladesh (RIB)" as of 31 December 2012 and the results of its operations and its receipts & payments for the year then ended in accordance with the basis of accounting described in note # 4 to the financial statements and comply with the applicable laws and regulations.

We also report that:

- a) we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof.
- b) in our opinion, proper books of accounts as required by law have been kept by the organization.
- c) the financial statements and the receipts and payments accounts are in agreement with books of accounts maintained by the RIB and examined by us.


Dhaka,
26 February 2013


Khairul Basher FCA
Partner
Aziz Halim Khair Choudhury
Chartered Accountants

Research Initiatives Bangladesh (RIB)
Empowering the disadvantaged in Bangladesh through access to justice by the
Right to Information Act (RTI)
Statement of Financial Position
As on 31 December 2012

Assets:	Notes	Amount (Tk.) 2012	Amount (Tk.) 2011
A. Non Current Assets	5.00	384,216	347,375
B. Current Assets		139,058	375,045
Cash in Hand & Bank balance	6.00	139,058	375,045
Total Assets (A+B)		523,274	722,420
Fund and Liabilities:			
C. Current Liabilities		-	739,544
Loan From Mother Account		-	237,500
Loan From General fund		-	502,044
D. Fund Account	7.00	523,274	(17,124)
Total Fund and Liabilities (C+D)		523,274	722,420

The annexed notes from an integral part of the Statement of Financial position.



for

Vice Chairperson


Chairperson

This is the Statement of Financial position referred to in our separate report of even date.

Dhaka
26 February, 2013


Khairul Basher FCA
Partner
Aziz Halim Khair Choudhury
Chartered Accountants

Research Initiatives Bangladesh (RIB)

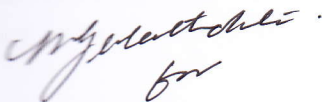
Empowering the disadvantaged in Bangladesh through access to justice by the
Right to Information Act (RTI)

Statement of Comprehensive Income

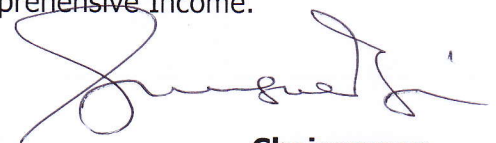
For the Period from 01 January to 31 December 2012

Particulars	Notes	01.01.2012 to 31.12.2012 (Tk.)	01.04.2011 to 31.12.2011 (Tk.)
Income			
Fund received from Rosa Luxemburg Stiftung	8.00	2,936,978	1,611,618
Total		2,936,978	1,611,618
Expenditure			
Training & Counselling Measures	9.00	1,902,782	1,403,017
Salary	10.00	390,000	270,000
Others		-	14250
Depreciation	F.sch	103,799	24,425
Total Expenditure		2,396,580	1,711,692
Excess of Income over Expenditure		540,398	(100,074)
Total		2,936,978	1,611,618

The annexed notes from an integral part of the Statement of Comprehensive Income.




Vice Chairperson



Chairperson

This is the Statement of comprehensive income referred to in our separate report of even date.

Dhaka
26 February, 2013


Khairul Basher FCA
Partner
Aziz Halim Khair Choudhury
Chartered Accountants

Research Initiatives Bangladesh (RIB)

Empowering the disadvantaged in Bangladesh through access to justice by the
Right to Information Act (RTI)

**Statement of Receipts and Payments
For the Period from 01 January to 31 December 2012**

Particulars	Notes	01.01.2012 to 31.12.2012 (Tk.)	01.04.2011 to 31.12.2011 (Tk.)
Opening Balance		375,045	-
Cash in Hand & Bank Balance		375,045	-
Receipts:			
Fund received from Rosa Luxemburg Stiftung	8.00	2,936,978	2,063,237
Loan From Mother Account		-	237,500
Loan From General fund		-	1,007,017
Total Receipts		3,312,023	3,307,754
Payments:			
Training & Counselling Measures	9.00	1,902,782	1,403,017
Salary	10.00	390,000	270,000
Equipment	11.00	140,639	288,850
Loan Payment	12.00	739,544	956,592
Others		-	14,250
Total Payments		3,172,965	2,932,709
Closing Balance		139,058	375,045
Cash In Hand		2,402	-
Cash at Bank		136,656	375,045
Total		3,312,023	3,307,754

The annexed notes from an integral part of the Statement Receipts & Payments.


Vice Chairperson


Chairperson

This is the Statement of Receipts & Payments referred to in our separate report of even date.

Empowering the disadvantaged in Bangladesh through access to justice by the Right to Information Act (RTI)

**Implemented by
Research Initiatives Bangladesh (RIB)**

**Financed by
Rosa Luxemburg Stiftung**

For the Period from 01 January to 31 December 2012

Notes to the Financial Statements

1.00 About the Organization:

Research Initiatives Bangladesh (RIB), a Non-Government Organization was registered under the NGO Affairs Bureau, Prime Minister's Secretariat, Government of the Peoples Republic of Bangladesh (Registration No.1709 dated February 07, 2002) and Ministry of Social Welfare Department (Registration No.491 (04), dated November 01, 2001).

2.00 Project Background:

On 20 October 2008, the Government promulgated the Right to Information Ordinance 2008, following long standing demands from the media and human rights organizations. The Ordinance provides that any person seeking public information may apply in writing in prescribed forms to designated officers who must provide the information within a specified time. It also provides for the establishment of an Information Commission, which to this date this has not been established. The RTI Act became Law it was ratified by the present parliament on March 29, 2009. The law came into force from July 01, 2009.

But for the law to be implemented, tremendous amount of work has to be done in sensitizing citizens to its uses as well as establishing an RTI friendly legal and information system. The potentiality and effectiveness of this law resides in its proper usage by the disempowered and disenfranchised.

Since, over the last six years, Research Initiatives, Bangladesh (RIB) has been working with marginalized groups (ethnic, religious, caste and cultural), who have variously expressed concerns about their access to justice and their rights to participate equally in social life, we think that the promulgation of this Act gives them an immense opportunity to seek justice for their social, economic and political rights. But to use this opportunity they need to be sensitized and trained in the proper utilization of this Act.

3.00 Objectives:

3.01 General Objectives

- To conscientize and empower socially excluded and marginalized communities by enabling them in the utilization of the Right to Information Act promulgated by the Government of Bangladesh.

3.02 Specific Objectives

- To enable access to justice for about 5 marginalized communities who are discriminated on the basis of their ethnic, religious, caste and cultural identity.
- To sensitize them on the benefits of the proper utilization and implementation of the Right to Information Act.
- To train them in the specialized skills for identifying problems, articulating questions and writing letters to authorities to claim their right to information with regard to public services, and entitlements that is owed to them.
- To train them in special communication tools such as media campaigns, theatre activism etc. as may be needed in conscientize both community members and the society at large on their concerned issues.
- To enable networking, through dialogues and exchange within and between communities in order to take their advocacy to the national level.
- To enable them in taking their case up to the highest bodies including the court and to that purpose help to build up a RTI -friendly legal and information regime by facilitating communication between communities, legal rights and human rights activists.
- To help develop a community of RTI champions/activists and resource centers in each community.
- To facilitate the documentation and publication of the above-mentioned activities.

4.00 Significant Accounting Policies:

- a) All the figures of these Financial Statements have been prepared on Cash Basis and in accordance with Generally Accepted Accounting Principles (GAAP) as applicable to accounting for project of non-profit earning, non-governmental organization;
- b) Income is recognized as and when cash/grant is actually received;
- c) The Financial Statements are expressed in Bangladeshi Currency (Taka);

	Taka 31.12.2012	Taka 31.12.2011
5.00 Non Current Assets		
Opening Balance	347,375	82,950
Add: Addition during the Year	140,639	288,850
Less: Depreciation Charged during the year	(103,799)	(24,425)
Closing Balance	384,216	347,375
6.00 Cash in Hand & Bank Balance		
Cash in Hand	2,402	-
Bank at Bank	136,656	375,045
Closing Cash in Hand & Bank Balance	139,058	375,045
7.00 Fund Account		
Opening Balance	(17,124)	82,950
Add: Excess Income Over Expenditure	540,398	(100,074)
Closing Balance	523,274	(17,124)
	01.01.2012 to 31.12.2012	01.04.2011 to 31.12.2011
8.00 Fund Received:		
18.01.2012,Scb:01-2006634-04	1,655,056	
19.07.2012,Scb:01-2006634-04	648,629	
22.11.2012,Scb:01-2006634-04	633,293	
Closing Balance	2,936,978	1,611,618
9.00 Training & Counselling Measures		
PAR group meetings	110,071	28,000
Residential workshop for RTI Animators in Dhaka		117,318
Skill training workshop for community		326,365
Exposure training for animators and RIB staff in india		203,604
Setting up and development of local and central RTI resource center	114,950	13,500
People to people exchange	71,525	58,620
Publication (newsletter,leaflets, booklets, poster, fastoon etc.)	224,135	57,270
Coordination meetings at RIB in Dhaka with animators and RIB staff	56,662	-
Seminer	245,000	-
Baseline survey		50,000
Monotoring	127,720	-
Animators honorarium	480,000	360,000
RTI fair	28,117	-
Field coordinator	216,000	162,000
General expenses (communication, Stationary, Transport)	228,602	26,340
Total	1,902,782	1,403,017

10.00 Salary:		
Project Co-ordinator	390,000	270,000
	<u>390,000</u>	<u>270,000</u>
11.00 Equipment:		
Equipment (Computer, Printer & Others Equipment)	140,639	288,850
Total	<u>140,639</u>	<u>288,850</u>
12.00 Loan Payment		
Loan from mother account	237,500	-
loan from General Fund	502,044	956,592
Total	<u>739,544</u>	<u>956,592</u>

Research Initiatives Bangladesh (RIB)
Empowering the disadvantaged in Bangladesh through access to justice by the Right to Information Act (RTI)
Fixed assets at cost less accumulated depreciation
As on 31 December 2012

Name of Assets	Cost				Rate	Depreciation			WDV as on 31.12.2012 Taka
	Balance as on 01.01.2012	During the year		Balance as on 01.01.2012		During the year		Balance as on 31.12.2012	
		Addition	Adjustment			Charged	Adjustment		
Fixture & Fixture	2,300	-	-	2,300	10%	207	-	437	1,863
Computer	160,698	140,639	-	301,337	30%	40,951	-	65,146	236,191
App	48,500	-	-	48,500	30%	14,550	-	14,550	33,950
Camera	20,000	-	-	20,000	30%	6,000	-	6,000	14,000
Projector	52,250	-	-	52,250	30%	15,675	-	15,675	36,575
Digital Camera	45,000	-	-	45,000	30%	13,500	-	13,500	31,500
Printer	23,200	-	-	23,200	30%	6,960	-	6,960	16,240
Video recorder	4,600	-	-	4,600	30%	1,380	-	1,380	3,220
Hard drive	3,200	-	-	3,200	30%	960	-	960	2,240
HDD Portable	3,600	-	-	3,600	30%	1,080	-	1,080	2,520
	8,452	-	-	8,452	30%	2,536	-	2,536	5,916
Total	371,800	140,639	-	512,439		103,799		128,224	384,216

Annexure-1

Note: Fixed Assets Addition during the year no depreciation charge.



Rsearch Initiatives Bangladesh (RIB)

Empowering the disadvntaged in Bangladesh through access to justice by the
Right to Information Act (RTI)
Bank Reconciliation Statements

Balance as per bank statement 31.12.2012				617,584
Less: cheque issued but not Presented Bank :				
SL.NO.	Date	Cheque No.	Amount	
1	23.12.12	217099	5,500	
2	23.12.12	217100	825	
3	23.12.12	519951	40,000	
4	23.12.12	519953	30,000	
5	23.12.12	519955	65,000	
6	30.12.12	519956	2,200	
7	30.12.12	519957	330	
8	30.12.12	519958	18,850	
9	30.12.12	519959	11,600	
10	06.12.12	519960	100,000	
11	06.12.12	217096	13,150	
12	06.12.12	217097	21,000	
13	06.12.12	217095	110,000	
14	31.12.12	519961	15,000	
15	31.12.12	519962	17,434	
16	31.12.12	519963	30,000	
17	31.12.12	0519964-5	12,000	
				492,889
Add: Deposit in Transit				124,696
				11,960
Balance as per Bank Book 31.12.12				136,656

**Empowering the disadvantaged in Bangladesh through access to justice by the Right to information Act (RTI)
Implemented by Research Initiatives Bangladesh (RIB)
List of Fixed Assets
As on 31 December 2012**

Schedule-2

Year of Purchase: April 2002 - March 2003

Name of Assets	QTY	Rate	Purchase Price
Executive Table	2	7,000	14,000
Executive Table	2	6,450	12,900
Executive Chair	2	3,775	7,550
Executive Chair	2	3,350	6,700
Computer Table	2	4,100	8,200
Glass for Table	12	400 & 500	5,300
Executive Table	2	6,450	12,900
Executive Chair	2	3,350	6,700
Computer Table	3	4,100	12,300
Multi Purpose Self	1	5,200	5,200
Cabinet With Locker	1	13,200	13,200
Executive Table	2	7,000	14,000
Executive Chair	2	3,775	7,550
Computer Table	2	4,100	8,200
Sofa Set	1	13,840	13,840
File Cabinet	1	2,800	2,800
File Cabinet	2	2,500	5,000
File Cabinet	8	2,300	18,600
Plastic Chair	2	380	760
Plastic Tool	1	170	170
Plastic Table	1	350	350
Telephone Table	1	600	600
Plastic Table	1	1,600	1,600
Executive Table	1	7,000	7,000
Executive Table	1	6,450	6,450
Executive Chair	1	3,775	3,775
Executive Chair	1	3,350	3,350
Computer Table	1	4,100	4,100
Plastic Tool	2		450
Wooden Bookself	1		7,694
Sub Total			211,239
Pantum III	1	42,000	42,000
Pantum III	3	42,000	126,000
Pantum 4	1	60,000	60,000
Pantum 5	4	55,000	220,000
Pantum 6	3	55,000	165,000
CD Re writer	1	8,800	8,800
Scanner	1	5,200	5,200
Sub Total			627,000
Toyota NOAH	1	1,095,000	1,095,000
Toyota NOAH	1	965,000	965,000
Sub Total			2,060,000
Calculator	10	500	5,000
Printer	1	3,950	3,950
Printer	3	3,950	11,850
Printer	1	21,000	21,000
Printer	3	3,100	9,300
Printer	1	14,400	14,400
Printer	2	3,000	6,000
Printer	1	13,500	13,500
Sub Total			85,000

Name of Assets	QTY	Rate	Purchase Price
UPS	4	5,000	20,000
UPS	4	4,000	16,000
UPS	3	4,500	13,500
Sub Total			49,500
Air Conditioner	1	43,000	43,000
Air Conditioner	1	43,000	43,000
Sub Total			86,000
Photocopier	1	130,000	130,000
Mobile (Grameen ISD)	1	35,675	35,675
Telephone Set	1	4,700	4,700
Telephone Set	1	1,809	1,809
Intercom Panasonic	1	1,650	1,650
Sub Total			173,834
Ceiling Fan	7	1,200	8,400
Pedestal Fan	1	1,600	1,600
Ceiling Fan	8	1,180	9,440
Ceiling Fan	1	1,250	1,250
Samsung Microwave	1	15,100	15,100
Wall Mounted Fan	2	1,450	2,900
Sub Total			38,690
Fax Machine	1	17,000	17,000
Multimedia Projector	1		490,000
Overhead Projector	1		82,000
Sub Total			589,000

Year of Purchase: April 2003 - March 2004

Plastic Table	1	2,650	2,650
Curtain	1	367	367
Laptop			109,147
Sub Total			112,164
UPS			8,000
Intercom Set	2	3,850	7,700
T & T Phone	2	10,000	20,000
Citycell Mobile Phone	2	7,999	15,998
Sub Total			51,698
UPS	1	53,998	53,998
Ceiling Fan	1	1,140	1,140
OHP Screen	1	7,500	7,500
Sub Total			62,638
Multimedia Projector	1	202,670	202,670
Overhead Projector	1	21,950	21,950
Sub Total			224,620

Year of Purchase: April 2004 - March 2005

Executive Table	3	6,450	19,350
Executive Chair	4	3,350	13,400
Fixed Chair	30	1,250	37,500
Computer Table	3	4,100	12,300
Magazine Selve	2	3,000	6,000
File Cabinete	2	3,925	7,850
Computer	3	33,800	101,400
Sub Total			197,800

Name of Assets	QTY	Rate	Purchase Price
UPS	1	3,000	3,000
Printer	1	13,500	13,500
Single line telephone set	5	2,000	10,000
Single line extentione Card	1	9,500	9,500
Sub Total			36,000
Wall Clock	3	395	1,186
Ceiling Fan	3	1,133	3,400
CD Drive	1	2,825	2,825
Sub Total			7,411
Photocopier	1	120,000	120,000
Conference System	1	392,000	392,000
Bi cycle	1	3,270	3,270
Sub Total			515,270
Year of Purchase: April 2005 - March 2006			
Scanner	1	4,900	4,900
CD Drive	1	2,000	2,000
Air Conditioner	1	78,500	78,500
Furniture & Fixture		4,100	9,010
Sub Total			94,410
Year of Purchase: April 2006 - March 2007			
Furniture & Fixture) File Cabinet	2	4,350	8,700
Box Fan	1	550	550
UPS	2	2,700	5,400
Sub Total			14,650
Year of Purchase: April 2007 - March 2008			
Computer	1	39,500	39,500
UPS	4	2,700	10,800
Office Equipment (Digital Camera)	1	19,550	19,550
Generator	1	52,000	52,000
Sub Total			121,850
Year of Purchase: April 2008 - March 2009			
Computer	1	26,500	26,500
Furniture			25,033
Office Equipment (Digital Camera)	3		11,350
Generator	1		11,200
Sub Total			74,083
Year of Purchase: April 2009 - March 2010			
UPS	1	5,200	5,200
UPS	3	2,800	8,400
UPS	1	2,900	2,900
Selling Fan	4	1,950	7,800
Sub Total			24,300
Year of Purchase: April 2010 - December 2010			
Furniture & Fixture			2,300
Computer			80,650
Sub Total			82,950
Year of Purchase: April 2011 - December 2011			
Computer	2	40,024	80,048
Laptop	1	48,500	48,500
Camera	1	20,000	20,000
Projector	1	52,250	52,250
Wdio Camera	1	45,000	45,000
Printer	2	11,600	23,200
Woice recoder	1	4,600	4,600
Pen drive	4		3,200
UPS	1	3,600	3,600
USB HDD Portable	1	8,452	8,452
Sub Total			288,850
Year of Purchase: 01 January 2012 -31 December 2012			
Computer	2	70,320	140,639
Sub Total			140,639



Form FD- 4**Certificate given by the Auditors**

We have audited the financial statements of "**Empowering the disadvantaged in Bangladesh through access to justice by the Right to Information Act (RTI)**" Implemented By **Research Initiatives Bangladesh (RIB)** and located at House # 104, Road# 25, Block# A, Banani, Dhaka-1213. Registration No.1709 dated 07.02.2002 and renewed on dated 07.02.2012 for the period from 01 January 2012 to 31 December 2012 and examined all relevant books and vouchers and certify that according to the audited accounts:

1. The brought forward foreign donation at the beginning of the period was Tk. Nil.
2. The foreign donations amounting to Tk 29,36,978 were received by the organization during the period.
3. The balance of unutilized foreign donations by the organization was Tk. 1,39,058.
4. Foreign donations amounting to Tk. 24,33,421 have been utilized for the following purposes:

Name of the Project: "Empowering the disadvantaged in Bangladesh through access to justice by the Right to Information Act (RTI)".

Head of Expenditure	Amount as per Approved budget (Taka)	Amount actually spent (Taka)	Difference (Taka)
As per approved budget of the project e.g. Annexure-A/1.	22,19,500	24,33,421	(2,13,921)

5. Certified that the organization has maintained the accounts of foreign donations and records relating thereto in the manner as specified in Section 5 of the Foreign Donations (Voluntary Activities) Regulations Ordinance, 1978 read with Rule 6 and 7 to the said Ordinance.
6. The information furnished above is correct and checked by us.

Dhaka,
26 February 2013

KBasher
Khairul Basher FCA
Partner
Aziz Halim Khair Choudhury
Chartered Accountants
61, Suhrawardy Avenue (1st Floor)
Baridhara, Dhaka-1212

Name of Organization

Research Initiatives Bangladesh (RIB).

Empowering the disadvantaged in Bangladesh through access to justice by the Right to information Act (RTI).

Name of project

01 April 2011 to 31 December 2012.

Project Period

ABBU/A-4/RIB/46-8/2011-484 Dated 03 May 2012.

Govt Approval Letter & Date

01 April 2011 to 31 December 2012 & Tk. 45,76,000.

Project Year and Budget

01 January 2012 to 31 December 2012 & Tk. 23,75,000.

"Annexure-A/1"

Sl. No.	Head of Accounts	Budgeted Amount Year-2	Actual Utilization	Variance	%	Reason of Variance
1	Training & Counselling Measures					
i)	PAR group meetings	-	110,071	(110,071)	(100)	b
ii)	Residential workshop for RTI Animators in Dhaka	-	-	-	-	
iii)	Skill training workshop for community	-	-	-	-	
iv)	Exposure training for animators and RIB staff in india	-	-	-	-	
v)	Setting up and development of local and central RTI resource center	96,000	114,950	(18,950)	(20)	b
vi)	People to people exchange	100,000	71,525	28,475	28	a
vii)	Publication (newsletter,leaflets, booklets, poster, fastoon etc.)	200,000	224,135	(24,135)	(12)	b
viii)	Coordination meetings at RIB in Dhaka with animators and RIB staff	60,000	56,662	3,338	6	a
ix)	Seminer	220,000	245,000	(25,000)	(11)	b
x)	Baseline survey	-	-	-	-	
xi)	Monotoring	130,000	127,720	2,280	2	a
xii)	Animators honorarium	480,000	480,000	-	-	
xiii)	RTI fair	60,000	28,117	31,883	53	a
ix)	Field coordinator	216,000	216,000	-	-	
x	General expenses (communication, Stationary, Transport)	169,000	228,602	(59,602)	(35)	b
	Sub Total	1,731,000	1,902,782	(171,782)	(90)	

Sl. No.	Head of Accounts	Budgeted Amount Year-2	Actual Utilization	Variance	%	Reason of Variance
2	Salary Project co-ordinator Sub Total	360,000	390,000	(30,000)	(8)	b
		360,000	390,000	(59,602)	(17)	
3	Assets Equipment (Computer, Printer & Others Equipment) Sub Total	128,500	140,639	(12,139)	(9)	b
		128,500	140,639	(12,139)	(9)	
	Grand Total	2,219,500	2,433,421	(243,523)	(116)	

- a. Expenditure was budgeted but not incurred.
- b. Excess expenditure was incurred but written approval has been not taken.



**Empowering the disadvantaged in Bangladesh through access to
justice by the Right to Information Act (RTI)
Implemented by
Research Initiatives Bangladesh (RIB)**

1.00 Details of Un-utilized Foreign Donation

1.01 For the year ended 31 December 2012

Particulars	Foreign	Other Received	Total(Tk.)
Opening Un-utilized Fund	(364,499)	-	(364,499)
Add: Received During the Period	2,936,978	-	2,936,978
Loan Received (Opening)	-	739,544	739,544
Fund Abavilable	2,572,479	739,544	3,676,522
Less: Payment (As per Annexure A/1)	2,433,421	-	2,433,421
	139,058	739,544	878,602
Less: Loan Payment	-	739,544	739,544
Un- Utilized Foreign Donation (Closing Cash & Bank Balance)	139,058	-	139,058

**Report as per condition prescribed by
NGO Affairs Bureau
Government of the People's Republic of Bangladesh**

Name of Organization: Research Initiatives, Bangladesh (RIB)

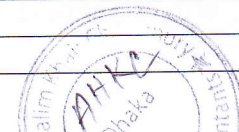
Name of Project: "Empowering the disadvantaged in Bangladesh through access to justice by the Right to Information Act (RTI)"

In addition to our Auditors Report, we also report as follows, according to the TOR of NGO Affairs Bureau, vide its circular No. ABBU/NIP-2/CA Firm/745/2010-37 dated 12 January 2012. This Report is made on the basis of our examination of the books and records of the concerned NGO.

1. We confirm that we have performed a financial audit of accounts of "**Empowering the disadvantaged in Bangladesh through access to justice by the Right to Information Act (RTI)**" Funded by **Rosa Luxemburg Stiftung** for the Period from 01 January to 31 December 2012 with due professional care.
2. While conducting the audit, we considered whether the requirements of the Bureau as specified in their Circular and Regulations were complied with, and whether the project was properly approved and implemented in accordance with the FD-6 document. It is noted that the period of the project permitted by the Bureau was from ABBU/A-4/RIB/46-8/2011-1951 Dated 25 October 2011.
3. The FD- 4 along with Annexure- A/1 has been prepared in prescribed format and has been duly certified by us.
4. The organization prepared separate audit report for the each project according to the project year/period. Local income / donation (if any), is shown separately in the accounts.
5. A brief description of the project goal, objectives and main activities have been described in the report under following format and the project name, project approval reference number & date, project area, project period, total project amount and project year have been disclosed in Annexure A/1 of FD-4.
Summarized goal and objectives of project: Reference Note to the Financial Statements Note No.3.

Details of the project approved by NGO Affairs Bureau are given below:

a.	Name of the project:	Empowering the disadvantaged in Bangladesh through access to justice by the Right to information Act (RTI)
b.	Duration of the project:	01 April 2011 to 31 December 2012
c.	Date of Govt. Approval with Memo No:	ABBU/A-4/RIB/46-8/2011-1951 Dated 25 October 2011
d.	Fund Release Memo No. and date:	ABBU/A-4/RIB/46-8/2011-484
e.	Amount of Fund release(with installment) :	Installment-1: Tk. 23,75,000
f.	Receiving amount of Foreign Donation	Total Tk. 29,36,978
g.	Had Foreign Donation received at Mother account before fund release?	Not received before fund release.
h.	Audit Year:	01 January 2012 to 31 December 2012
i.	Location of the project:	Dhaka, Nilphamari, Rajshahi, Munsigonj, Khagrachori.
j.	No. of Beneficiaries:	Total 18,440 persons
k..	Appointment of Auditor:	Date: 29/01/13



6. Statement of Financial Position, Statement of Comprehensive Income and Statement Receipts & Payments duly signed by the organization management are enclosed with the audit report.
7. The pages of the audit report contained initial of the appropriate authority of the CA Firm with seal and all the pages of the report contained page number. Auditors' report, Financial Position, Accounts statements, FD-4 Certificate and report according to the TOR have been signed by us. Audit report is presented as under:

<u>1st part</u>	<u>2nd part</u>
<ul style="list-style-type: none"> - Auditors' Report - Financial Position - Comprehensive Income statement - Receipts & Payments statement - Notes to the Financial Statements - Schedule /Appendix/others 	<ul style="list-style-type: none"> - FD-4 Certificate - Annex -A/1 - Notes to the FD - 4 (if any) - Report according to the TOR of NGOAB

8. The project period is 01 April 2011 to 31 December 2012. This is 2nd year audit.
9. A copy of the audit report has been sent directly by us to the Deputy Director (Inspection and audit) of NGO Affairs Bureau, Dhaka in a sealed envelope.
10. There was no partner organization in implementing the project.
11. NGO first registration No. 1709 dated 07.02.2002 and renewed on dated 07.02.2012.
12. As per rules 7 of The Foreign Donations (Voluntary Activities) Regulation Rules 1978, the organization received it's all the foreign donations through Standard Chartered Bank Ltd. Kamal Ataturk Avenue Branch, Banani, Dhaka. A/c No. 01-2006634-01
13. The organization received its all foreign donations through Standard Chartered Bank Ltd. Kamal Ataturk Avenue Branch, Banani, Dhaka. A/c No. 01-2006634-01 (Mother Account). Statement of fund receipt through mother account is given below:

Name of DONOR	Date of Received	BDT
Rosa Luxemburg Stiftung	18.01.2012,Scb:01-2006634-04	16,55,056.32
	19.07.2012,Scb:01-2006634-04	6,48,628.75
	22.11.2012,Scb:01-2006634-04	6,33,293.13
Total		29,36,978.20

The project has no maintained a separate bank account.

14. During the period under audit, the project did not receive any donation in kind local contribution.
15. No Exchange gain received by the project during the period under audit.
16. As per rules 6 of The Foreign Donations (Voluntary Activities) Regulation Rules 1978, the organization has maintained its accounts according to the double entry system and books of accounts like Cash Book or Bank Book, Ledger Book, Assets Register and others are maintained properly.
17. The organization has no Revolving Loan Fund (RLF).
18. The Organization has no Micro Credit activities.
19. Foreign currency was not spent during the period under audit.
20. Budget wise actual expenditure is shown in Annexure-A/1 attached to the FD-4.
21. To the best of our knowledge any amount of salary & allowances were made to the officers/employees and other expenditure/payments exceeding Tk. 10,000/- were made through account payee cheque/bank transfer.
22. Loan was received and already payment during the period.
23. To the best of our knowledge no member of general body or executive body of the organization received salary, allowance or any kind of honorarium from that fund.
24. According to the best of our knowledge and observation, the internal control systems of the organization appear to be adequate.
25. No amount was refunded to donor agency during the period.



26. As per ISA as adopted in Bangladesh the audit of the NGO only conducted on test basis as a result it is not possible to confirm deduction & depositing of VAT/Tax at every cost centre and in every case. To the best of our knowledge and observation, the organization has deducted VAT/Tax at source as per Govt. rules and duly deposited to the Govt. treasury & affixed revenue stamp during the period under audit.

Sl. No.	Deduct able Tk.	Deduct Tk.	Gov. Deposit Tk.	Payable Tk.	Remakes
1	2	3	4	(2-3)=5	
01. VAT	35,835	35,835	35,835	0	
02. IT	0	0	0	0	
Total	35,835	35,835	35,835	0	

27. The organization submits Income Tax Return each year as per Income Tax Ordinance, 1984 as a legal entity.

28. The organization has no Income Generation Activities (IGA) under this project.

29. No Staff/ officer/member of the executive committee or general body took Air ticket / any benefit from this project's fund.

30. The organization has preserved Fixed Assets list separately.

31. There is significant reportable observation. So we did issue management report to the Management.

32. We did not conduct audit of this NGO consecutively for more than three years.

33. The Organization has Executive committee. So far as we know, there is no individual relationship among the members of the Executive committee. The Executive committee list are given below:

Sl. No.	Name	Designation
01.	Shamsul Bari	Chairman/Chairperson
02.	Hameeda Hossain	Vice- Chairperson
03.	Md. Anisur Rahman	Member, Board of Directors
04.	Monwarul Islam	Member ,Board of Directors
05.	Md. Zafar Iqbal	Member ,Board of Directors
06.	Rounaq Jahan	Member ,Board of Directors
07.	Selina Hossain	Member ,Board of Directors
08.	Muinul Islam	Member ,Board of Directors
09.	Meghna Guhathakurta	Executive Directors

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

35. Our enlistment number is 01 (one) vide NGO Affairs Bureau circular No, ABBU/PIN-2/ CA Firm/745/2010-37 dated 12/01/2012.

Dhaka,
26 February 2013

Khairul Basher

Khairul Basher FCA
Partner

Aziz Halim Khair Choudhury
Chartered Accountants
61, Suhrawardy Avenue (1st floor)
Baridhara, Dhaka-1212