

Auditor's Report

&

Financial Statements

of

**Development Organisation of
the Rural Poor (DORP)**

for the year ended 30 June, 2016

HAQUE SHAH ALAM MANSUR & CO.
CHARTERED ACCOUNTANTS
27, Bijoy Nagar, Shaj Bhaban (6th floor), B-11,
Dhaka-1000
Phone: 9362649, 9358787, 8311197

Reference:

Date : 27-11-2016

**Auditors' Report to the Executive Committee of
Development Organisation of the Rural Poor (DORP)
for the year ended 30 June, 2016**

We have audited the accompanying Financial Statements of "Development Organisation of the Rural Poor (DORP), which includes the Consolidated Balance Sheet, Consolidated Income & Expenditure Account and Consolidated Receipts & Payments Account for the year ended 30 June, 2016 together with notes thereto.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRS) and other applicable laws and regulations. The responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

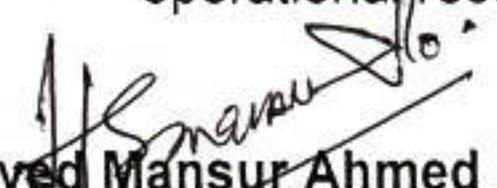
Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud and error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion, the financial statements present fairly in all material respects, the financial position of the project as at 30 June, 2016 and its financial performance for the period then ended in accordance with Bangladesh Financial Reporting Standards (BFRS).

We also report that:

- i. 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;
- ii. in our opinion, proper books of account as required by law were kept by the management so far as it appeared from our examination of those books;
- iii. the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of account; and
- iv. in our opinion, the said financial statements, prepared in accordance with Bangladesh Accounting Standards, bear a correct reflection of the financial status of the project at the date and of its operational results for the period ended on that date.


(Syed Mansur Ahmed FCA)
Senior Partner

HAQUE SHAH ALAM MANSUR & CO.
Chartered Accountants.



Development Organisation of the Rural Poor (DORP)

Consolidated Balance Sheet
as at 30 June, 2016

<u>Property & Assets</u>	<u>Note</u>	<u>Schedule</u>	<u>30-06-2016</u> <u>Taka</u>	<u>30-06-2015</u> <u>Taka</u>
Fixed Assets	4	1	48,355,943	53,558,883
Revolving Credit	5	2	136,232,623	115,139,470
Disaster Management Fund Investment (DMFI)	6		510,711	510,711
Advances against Salary	7	3	314,603	150,215
Staff Loan (Motor Cycle & Bi-Cycle)	8	4	812,835	394,103
Cash & Bank Balances	9	5	11,550,570	7,558,695
FDR	10	6	10,747,264	5,812,586
Total			208,524,549	183,124,663

Represented by:

Fund & Liabilities

Fund	11		27,630,664	40,375,728
Revaluation Reserve	12		30,838,414	34,816,516
DORP Participatory Fund-DPF	13	7	4,033,174	4,053,354
Staff Security Fund	14	8	1,770,956	1,413,750
Group Savings	15		36,370,275	31,876,238
Loan from PKSF, Bank & Others	16	9	93,660,286	59,971,002
Seasonal Loan Risk Fund	17		4,552,184	5,295,406
Loan Loss Provision (LLP)	18		9,638,596	4,133,909
Disaster Management Fund (DMF)	19		-	1,188,760
Provision for Audit Fees	21		30,000	-
Total			208,524,549	183,124,663

The accounting policies and other notes form an integral part of the financial statements.

Director Finance & Admin.

CEO & Member Secretary

This is the Balance Sheet referred to in our report of even date.

HAQUE SHAH ALAM MANSUR & CO.
Chartered Accountants

Dated: Dhaka
27 November, 2016



Development Organisation of the Rural Poor (DORP)

Consolidated Income & Expenditure Account
for the year ended 30 June, 2016

<u>Income</u>	<u>Note</u>	30-06-2016 <u>Taka</u>	30-06-2015 <u>Taka</u>
Fund		71,136,198	109,878,107
DORP Contribution		4,024,353	2,201,159
Overhead		1,915,306	1,941,424
Service Charges	20	25,322,843	18,831,873
Pass Book		70,665	53,485
Admission/Membership Fees		46,375	42,680
Form Sale		15,280	65,040
Bank/FDR Interest		742,195	717,650
Office rent, Afforestation etc.		270,104	1,294,472
Total		103,543,319	135,025,890
<u>Expenditure</u>			
Salary		59,600,249	69,528,022
Other Revenue Expenses		19,050,895	50,626,665
Fund Transfer PNGO		2,032,569	1,093,547
Donation/Contribution		1,038,620	491,728
House Rent		3,184,967	3,323,717
TA/DA & Conveyance		3,120,575	4,069,359
Training		-	3,060,228
Stationery		1,304,622	1,552,728
Entertainment		267,785	165,518
Bank Charges		189,892	194,546
Refund to PKSf Service Charges		6,768,904	2,622,457
Interest paid on Savings		1,770,350	1,320,400
Provision for DMRI/ LLP		10,678,317	3,414,867
Provision for DMF		-	176,674
VAT & Tax		151,830	-
Net Working Subscription		33,000	42,300
EC Meeting		32,000	29,000
Provision for Audit fees		30,000	-
Depreciation		1,924,877	2,092,540
Surplus/(Deficit)		(7,636,133)	(8,778,406)
Total		103,543,319	135,025,890

The accounting policies and other notes form an integral part of the financial statements.


Director Finance & Admin.


CEO & Member Secretary

This is the Income & Expenditure Account
referred to in our report of even date.

Dated: Dhaka
27 November, 2016


HAQUE SHAH ALAM MANSUR & CO.
Chartered Accountants



Development Organisation of the Rural Poor (DORP)

**Consolidated Receipts & Payments Account
for the period from 01 July, 2015 to 30 June, 2016**

<u>Receipts</u>	30-06-2016 <u>Taka</u>	30-06-2015 <u>Taka</u>
Opening Balances:	7,558,695	15,057,591
Cash in Hand	222,896	252,306
Cash at Bank	7,335,799	14,805,285
Fund/Donation	71,136,198	109,878,107
DORP Contribution	4,024,353	2,201,159
Overhead	1,915,306	1,941,424
Service Charges	25,322,843	18,831,873
Sale of Pass Book	70,665	53,485
Admission/Membership Fees	46,375	42,680
Form Sale	15,280	65,040
Bank/FDR Interest	742,195	717,650
Office rent, Affrostation etc.	270,104	1,294,472
Credit Realization	196,241,217	146,647,925
Savings	28,012,672	28,928,028
Interim Borrowings	5,034,544	7,118,191
Loan From PKSF & Others	83,550,000	59,150,000
Seasonal Loan Risk Fund	2,400,310	1,724,883
DPF	830,548	1,182,925
Staff Security Received	621,775	515,750
Advance Salary Realized	383,337	432,717
FDR Encashment	4,733,184	2,500,000
Staff Loan Recovery	256,993	107,842
Total	433,166,594	398,391,742

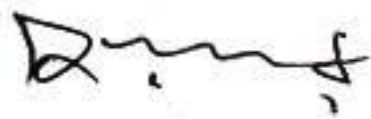


HAQUE SHAH ALAM MANSUR & CO.
Chartered Accountants

Payments

	30-06-2016	30-06-2015
	<u>Taka</u>	<u>Taka</u>
Salary	59,600,249	69,528,022
Other Revenue Expenses	19,050,895	50,626,665
Fund Transfer to PNGO	2,032,569	1,093,547
Donation/Contribution	1,038,620	491,728
House Rent	3,184,967	3,323,717
TA/DA & Conveyance	3,120,575	4,069,359
Training	-	3,060,228
Stationery	1,304,622	1,552,728
Entertainment	267,785	165,518
Bank Charges	189,892	194,546
Refund to PKSf Service Charges	6,768,904	2,622,457
Interest paid on Savings	1,770,350	1,320,400
Net Working Subscription	33,000	42,300
EC Meeting Expenses	32,000	29,000
VAT & Tax	151,830	
Credit Disbursement	222,508,000	168,231,000
Savings Return	23,518,635	23,559,102
Refund to PKSf/Others	56,380,361	44,084,651
Refund to DDCF		-
DPF Return	850,728	948,756
FDR	9,667,862	5,373,600
Loan Risk Fund Refund	2,921,578	129,107
Staff Security Return	264,569	423,050
Interim Borrowings	5,034,544	7,118,191
Staff Loan	675,725	46,250
Advance Salary	547,725	473,232
Purchase of Fixed Assets	700,039	2,325,893
Closing Balance	11,550,570	7,558,695
Cash in Hand	163,480	222,896
Cash at Bank	11,387,090	7,335,799
Total	433,166,594	398,391,742

The accounting policies and other notes form an integral part of the financial statements.



Director Finance & Admin.



CEO & Member Secretary

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



HAQUE SHAH ALAM MANSUR & CO.
Chartered Accountants

Dated: Dhaka
27 November, 2016



Development Organisation of the Rural Poor (DORP)

**Project wise Income & Expenditure Account
for the year ended 30 June, 2016**

Income:

Name of Project	Fund/Donation	Contribution DORP, Beneficiary & Staff	Overhead	Service Charges	Pass Book	Admission/ Membership Fees	Form Sale	Bank/FDR Interest	Office rent, Affrostation, etc.	Total
Credit:										
DORP Micro Credit Program	-	72,613	-	25,286,463	70,665	43,175	-	724,278	270,104	26,467,298
ENRICH Project	2,100,000	1,236,652	-	-	-	-	-	-	-	3,336,652
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-	-	36,380	-	-	-	-	-	36,380
Sub-total	2,100,000	1,309,265	-	25,322,843	70,665	43,175	-	724,278	270,104	29,840,330
Non-Credit:										
PLCEHD-2	3,124,160	-	-	-	-	-	-	1,122	-	3,125,282
Health Village: Wash Monitoring Perspective	7,923,455	-	-	-	-	-	-	-	-	7,923,455
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	9,775,724	614,220	-	-	-	-	-	2,192	-	10,392,136
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	14,517,944	-	-	-	-	-	-	4,287	-	14,522,231
Maternity Allowance Centered SAPNA Package for Poverty Alleviation	3,539,557	-	-	-	-	-	-	844	-	3,540,401
Right to Water and Sanitation in Bangladesh	764,538	-	-	-	-	-	-	-	-	764,538
Maternity Allowance Fund	-	-	-	-	-	-	-	-	-	-
Vulnerable Group Development Programme-VGD	688,794	-	-	-	-	-	-	801	-	689,595
Strengthening Partnerships, Results and Innovations in Nutrition Globally	27,401,831	-	-	-	-	-	-	8,671	-	27,410,502
Addressing Water, Sanitation & Hygiene (WASH Plus Follow-up Programme)	231,120	-	-	-	-	-	-	-	-	231,120
Strengthening Rural Health Service at Grass Root Level	-	-	-	-	-	-	-	-	-	-
Dhaka Water Supply Sector Development Program	1,069,075	-	-	-	-	-	-	-	-	1,069,075
Central Office-DORP Home	-	-	73,199	-	-	3,200	14,960	-	-	91,359
DORP- General Fund	-	2,100,868	1,842,107	-	-	-	320	-	-	3,943,295
Sub-total	69,036,198	2,715,088	1,915,306	-	70,665	3,200	15,280	17,917	-	73,702,989
Total	71,136,198	4,024,353	1,915,306	25,322,843	70,665	46,375	15,280	742,195	270,104	103,543,319



Expenditure:

Name of Project	Salary	Other Revenue Expenses	Fund Transfer PNGO	Donation/Contribution	House Rent	TA/DA & Conveyance	VAT & TAX	Stationery	Entertainment	Bank Charges	Refund to PKSF Service Charges	Interest paid on Savings	Provision for DMRU/LLPI	Provision for Audit Fee	Net working Subscription	EC Meeting	Depreciation	Total	Surplus / (Deficit)
Credit:																			
DORP Micro Credit Program	11,764,502	1,233,923	-	-	699,022	702,440	151,830	449,166	133,761	131,460	6,751,859	1,770,350	10,678,317	-	-	-	-	34,466,630	(7,999,332)
ENRICH Project	-	4,549,826	-	-	-	-	-	-	-	-	17,045	-	-	-	-	-	-	4,549,826	(1,213,174)
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	40,761	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,806	(21,426)
Sub-total	11,764,502	5,824,510	-	-	699,022	702,440	151,830	449,166	133,761	131,460	6,768,904	1,770,350	10,678,317	-	-	-	-	39,074,262	(9,233,932)
Non-Credit:																			
PLCEHD-2	-	-	2,032,569	-	-	-	-	-	-	4,906	-	-	-	-	-	-	-	2,037,475	1,087,807
Health Village: Wash Monitoring Perspective	5,774,693	1,585,909	-	-	264,100	371,512	-	71,204	15,464	8,052	-	-	-	-	-	-	-	8,090,934	(167,479)
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	8,087,342	2,141,743	-	-	197,208	297,737	-	106,060	-	10,129	-	-	-	-	-	-	-	10,840,219	(448,083)
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	8,782,000	2,468,235	-	-	1,193,055	380,020	-	203,941	-	4,403	-	-	-	-	-	-	-	13,031,654	1,490,577
Poverty Alleviation	2,998,614	469,125	-	-	-	-	-	69,572	-	2,076	-	-	-	-	-	-	-	3,539,387	1,014
Right to Water and Sanitation in Bangladesh	213,750	790,982	-	-	-	7,800	-	-	-	1,190	-	-	-	-	-	-	-	1,013,722	(249,184)
Maternity Allowance Centered SAPNA Package for Right to Water and Sanitation in Bangladesh	-	-	-	-	-	-	-	-	-	116	-	-	-	-	-	-	-	116	(116)
Vulnerable Group Development Programme- VGD	517,000	100,811	-	-	96,000	41,200	-	28,000	-	1,520	-	-	-	-	-	-	-	784,531	(94,936)
Strengthening Partnerships, Results and Innovations in Nutrition Globally	19,233,799	4,035,014	-	-	651,582	991,866	-	200,319	-	14,687	-	-	-	-	-	-	-	25,127,267	2,283,235
Addressing Water, Sanitation & Hygiene (WASH Plus Follow-up Programme)	176,000	27,512	-	-	-	16,500	-	-	-	1,935	-	-	-	-	-	-	-	221,947	9,173
Strengthening Rural Health Service at Grass Root Level	-	5,548	-	-	-	-	-	-	-	1,175	-	-	-	-	-	-	-	6,723	(6,723)
Dhaka Water Supply Sector Development Program	714,000	384,170	-	-	84,000	31,500	-	31,000	-	-	-	-	-	-	-	-	-	1,244,670	(175,595)
Central Office-DORP Home	-	28,300	-	-	-	-	-	-	-	4,835	-	-	-	-	-	-	-	33,135	58,224
DORP-General Fund	1,338,549	1,189,036	-	1,038,620	-	280,000	-	145,360	118,560	3,408	-	-	-	30,000	33,000	32,000	1,924,877	6,133,410	(2,190,115)
Sub-total	47,835,747	13,226,385	2,032,569	1,038,620	2,485,945	2,418,135	-	855,456	134,024	58,432	-	-	-	30,000	33,000	32,000	1,924,877	72,105,190	1,597,799
Total	59,600,249	19,050,895	2,032,569	1,038,620	3,184,967	3,120,575	151,830	1,304,622	267,785	189,892	6,768,904	1,770,350	10,678,317	30,000	33,000	32,000	1,924,877	111,179,452	(7,636,133)



Development Organisation of the Rural Poor (DORP)
Project wise Receipts & Payments Account
for the period from 01 July, 2015 to 30 June, 2016

Receipts:

Name of Project	Cash in Hand	Cash at Bank	Fund/ Donation	Contribution DORP, Beneficiary & Staff	Overhead	Credit Realization	Savings	Service Charges	Pass Book	Admission/ Membership Fees	Form Sale	Bank/FDR Interest
Credit:												
DORP Micro Credit Program	197,708	1,984,041	-	72,613	-	195,332,682	27,973,489	25,286,463	70,665	43,175	-	724,278
ENRICH Project	-	1,004,973	2,100,000	1,236,652	-	-	-	-	-	-	-	-
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	11,873	303,649	-	-	-	908,535	39,183	36,380	-	-	-	-
Sub-Total	209,581	3,292,663	2,100,000	1,309,265	-	196,241,217	28,012,672	25,322,843	70,665	43,175	-	724,278
Non-Credit:												
PLCEHD-2	50	8,643	3,124,160	-	-	-	-	-	-	-	-	1,122
Health Village: Wash Monitoring Perspective	8,051	1,675,128	7,923,455	-	-	-	-	-	-	-	-	-
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	-	311,347	9,775,724	614,220	-	-	-	-	-	-	-	2,192
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	801	129,378	14,517,944	-	-	-	-	-	-	-	-	4,287.0
Maternity Allowance Fund	-	1,528	-	-	-	-	-	-	-	-	-	-
Maternity Allowance Centered SAPNA Package for Poverty Alleviation	-	3,539,557	3,539,557	-	-	-	-	-	-	-	-	844
Right to Water and Sanitation in Bangladesh	-	647,274	764,538	-	-	-	-	-	-	-	-	-
Vulnerable Group Development Programme-VGD	-	5,909	688,794	-	-	-	-	-	-	-	-	801
Strengthening Partnerships, Results and Innovations in Nutrition Globally	3,766	883,388	27,401,831	-	-	-	-	-	-	-	-	8,671
Strengthening Rural Health Service at Grass Root Level	74	6,649	-	-	-	-	-	-	-	-	-	-
Addressing Water, Sanitation & Hygiene (WASH Plus Follow-up Programme)	-	1,935	231,120	-	-	-	-	-	-	-	-	-
Dhaka Water Supply Sector Development Program	380	-	1,069,075	-	-	-	-	-	-	-	-	-
Central Office-DORP Home	193	65,512	-	-	73,199	-	-	-	-	3,200	14,960	-
DORP- General Fund	-	306,445	-	2,100,868	1,842,107	-	-	-	-	-	320	-
Sub Total	13,315	4,043,136	69,036,198	2,715,088	1,915,306	196,241,217	28,012,672	25,322,843	70,665	46,375	15,280	17,917
Total	222,896	7,335,799	71,136,198	4,024,353	1,915,306	196,241,217	28,012,672	25,322,843	70,665	46,375	15,280	742,195



Receipts:

Name of Project	Interim Borrowings	Loan From DDCF	Loan From PKSF & Others	Office rent, Afforestation etc	Loan Risk Fund	DPF	Security Received	Advance Realized	FDR Encashment	Staff Loan Recovery	Total
Credit:											
DORP Micro Credit Program	3,236,882	-	83,550,000	270,104	2,400,310	382,586	486,775	383,337	4,733,184	256,993	347,385,285
ENRICH Project	270,780	-	-	-	-	-	-	-	-	-	4,612,405
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-	-	-	-	-	-	-	-	-	1,299,620
Sub-Total	3,507,662	-	83,550,000	270,104	2,400,310	382,586	486,775	383,337	4,733,184	256,993	353,297,310
Non-Credit:											
PLCEHD-2	1,000	-	-	-	-	-	-	-	-	-	3,134,975
Health Village: Wash Monitoring Perspective	-	-	-	-	-	164,593	-	-	-	-	9,771,227
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	191,540	-	-	-	-	-	3,000	-	-	-	10,898,023
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	1,074,157	-	-	-	-	232,502	-	-	-	-	15,959,069
Maternity Allowance Fund	-	-	-	-	-	-	-	-	-	-	1,528
Maternity Allowance Centered SAPNA Package for Poverty Alleviation	-	-	-	-	-	-	-	-	-	-	3,540,401
Right to Water and Sanitation in Bangladesh	-	-	-	-	-	3,700	-	-	-	-	1,415,512
Vulnerable Group Development Programme-VGD	89,845	-	-	-	-	-	-	-	-	-	785,349
Strengthening Partnerships, Results and Innovations in Nutrition Globally	-	-	-	-	-	-	128,000	-	-	-	28,425,656
Strengthening Rural Health Service at Grass Root Level	-	-	-	-	-	-	-	-	-	-	6,723
Addressing Water, Sanitation & Hygiene (WASH Plus Follow-up Programme)	-	-	-	-	-	4,152	4,000	-	-	-	241,207
Dhaka Water Supply Sector Development Program	170,340	-	-	-	-	4,875	-	-	-	-	1,244,670
Central Office-DORP Home	-	-	-	-	-	-	-	-	-	-	157,064
DORP- General Fund	-	-	-	-	-	38,140	-	-	-	-	4,287,880
Sub Total	1,526,882	-	-	-	-	447,962	135,000	-	-	-	79,869,284
Total	5,034,544	-	83,550,000	270,104	2,400,310	830,548	621,775	383,337	4,733,184	256,993	433,166,594



Payments:

Name of Project	Credit Disbursement	Savings Return	Donation/Contribution	Other Revenue Expenses	Bank Charges	TADA & Conveyance	Stationary	House Rent	Entertainment	Salary	Training	Refund to PKS/ Others	Refund to PKS/ Bangladesh Bank Service Charges	DPF Return
Credit:														
DORP Micro Credit Program	222,408,000	23,413,229	-	1,233,923	131,460	702,440	449,166	699,022	133,761	11,764,502	-	55,688,361	6,751,859	456,817
ENRICH Project	-	-	-	4,549,826	-	-	-	-	-	-	-	-	-	-
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	100,000	105,406	-	40,761	-	-	-	-	-	-	-	692,000	17,045	-
Sub Total	222,508,000	23,518,635	-	5,824,510	131,460	702,440	449,166	699,022	133,761	11,764,502	-	56,380,361	6,768,904	456,817
Non-Credit:														
PLCEHD-2	-	-	-	-	4,906	-	-	-	-	-	-	-	-	-
Health Village: Wash Monitoring Perspective	-	-	-	1,585,909	8,052	371,512	71,204	264,100	15,464	5,774,693	-	-	-	231,718
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	-	-	-	2,141,743	10,129	297,737	106,060	197,208	-	8,087,342	-	-	-	-
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	-	-	-	2,468,235	4,403	380,020	203,941	1,193,055	-	8,762,000	-	-	-	162,193
Maternity Allowance Fund	-	-	-	-	116	-	-	-	-	-	-	-	-	-
Maternity Allowance Centered SAPNA Package for Poverty Alleviation	-	-	-	469,125	2,076	-	69,572	-	-	2,998,614	-	-	-	-
Right to Water and Sanitation in Bangladesh	-	-	-	790,982	1,190	7,800	-	-	-	213,750	-	-	-	-
Vulnerable Group Development Programme-VGD	-	-	-	100,811	1,520	41,200	28,000	96,000	-	517,000	-	-	-	-
Strengthening Partnerships, Results and Innovations in Nutrition Globally	-	-	-	4,035,014	14,687	991,866	200,319	651,582	-	19,233,799	-	-	-	-
Strengthening Rural Health Service at Grass Root Level	-	-	-	5,548	1,175	-	-	-	-	-	-	-	-	-
Addressing Water, Sanitation & Hygiene (WASH Plus Follow-up Programme)	-	-	-	27,512	1,935	16,500	-	-	-	176,000	-	-	-	-
Dhaka Water Supply Sector Development Program	-	-	-	384,170	-	31,500	31,000	84,000	-	714,000	-	-	-	-
Central Office-DORP Home	-	-	-	28,300	4,835	-	-	-	-	-	-	-	-	-
DORP-General Fund	-	-	1,038,620	1,189,036	3,408	280,000	145,360	-	118,560	1,338,549	-	-	-	-
Sub Total	222,508,000	23,518,635	1,038,620	13,226,385	58,432	2,418,135	855,456	2,485,945	134,024	47,835,747	-	56,380,361	6,768,904	393,911
Total	222,508,000	23,518,635	1,038,620	19,050,895	189,892	3,120,575	1,304,622	3,184,967	267,785	59,600,249	-	56,380,361	6,768,904	850,728



Payments:

Name of Project	Loan Risk Fund	FDR	Security Return	Loan Refund DDCF	Interim Borrowings	Purchase of Fixed Assets	Staff Loan	Interest paid on Savings	Advance Salary /Others	Net Working Subscription	VAT & TAX	EC Meeting	Fund Transfer PNGO	Cash in Hand	Cash at Bank	Total
Credit:																
DORP Micro Credit Program	2,921,578	9,667,862	180,569	-	2,737,310	267,743	675,725	1,770,350	547,725	-	151,830	-	-	127,927	4,504,126	347,385,285
ENRICH Project	-	-	-	-	-	-	-	-	-	-	-	-	-	6,121	56,458	4,612,405
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	10,383	334,025	1,299,620
Sub Total	2,921,578	9,667,862	180,569	-	2,737,310	267,743	675,725	1,770,350	547,725	-	151,830	-	-	144,431	4,894,609	353,297,310
Non-Credit:																
PLCEHD-2	-	-	-	-	1,087,570	-	-	-	-	-	-	-	2,032,569	-	9,930	3,134,975
Health Village: Wash Monitoring Perspective	-	-	35,500	-	296,712	-	-	-	-	-	-	-	-	1,169	1,115,194	9,771,227
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	-	-	-	-	20,090	-	-	-	-	-	-	-	-	-	37,714	10,898,023
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	-	-	38,500	-	892,862	432,296	-	-	-	-	-	-	-	4,311	1,397,253	15,959,069
Maternity Allowance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,412	1,528
Maternity Allowance Centered SAP/NA Package for Poverty Alleviation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,014	3,540,401
Right to Water and Sanitation in Bangladesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	401,790	1,415,512
Vulnerable Group Development Programme-VGD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	818	785,349
Strengthening Partnerships, Results and Innovations in Nutrition Globally	-	-	10,000	-	-	-	-	-	-	-	-	-	-	13,569	3,274,820	28,425,656
Strengthening Rural Health Service at Grass Root Level	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,723
Addressing Water, Sanitation & Hygiene (WASH Plus Follow-up Programme)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,260	241,207
Dhaka Water Supply Sector Development Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,244,670
Central Office-DORP Home	-	-	-	-	-	-	-	-	-	-	-	-	-	-	123,929	157,064
DORP-General Fund	-	-	-	-	2,297,234	432,296	-	-	-	33,000	-	32,000	-	-	109,347	4,287,880
Sub Total	2,921,578	9,667,862	264,569	-	5,034,544	700,039	675,725	1,770,350	547,725	33,000	151,830	32,000	2,032,569	19,049	6,492,481	79,869,284
Total																433,166,594



Development Organisation of the Rural Poor (DORP)
Note to the Financial Statements
for the year ended 30 June, 2016

1. The Organisation:

DORP is a voluntary organisation, established in 1987 and registered under:

- (a) Social Welfare Act, 1961 bearing registration no. Dha. 02499 dated 22-10-1990 and renewed on 14-12-2008.
- (b) The Organisation is also registered under Foreign Donations (Voluntary Activities) Ordinance, 1978 with registration no. 682 dated 02-02-1993 with the renewal dated 20-02-2013 under NGO Affairs Bureau, GOB.
- (c) DORP is registered bearing registration no. S-2787 (200) 2002 on 13 May in the year 2002 under Registration of Societies Act XXI of 1860 by the Registrar of Joint Stock Companies & Firms of Bangladesh.
- (d) DORP is registered under Micro Credit Regulatory Authority registration no-01795-01411-00185 dated on 25-03-2008 and renewed on 28-02-2015

Management:

The Organisation is managed by 7 (seven) members Executive Committee formed amongst 23 (twenty-three) members of General Body. Yearly planning and activities, budget, income and expenditure and yearly report were approved and amendment of constitution was also proposed the by the General Body.

The present Executive Committee constituted in the AGM held on 27-12-2013 comprises as follows:

Chairman	:	Md. Azhar Ali Talukder
Vice-Chairman	:	Mrs. Shamsun Nahar
CEO & Member Secretary	:	Mr. AHM Nouman
Treasurer	:	Mr. Meshkat Uddin Ahmed
Joint Secretary	:	DR. Asma Banu
Executive Member	:	Alok Majumder
Executive Member	:	Mr. Ahsan Habib Setu

Activities/Projects:

DORP maintains its books of account as per project-wise and all the projects are audited separately both as per the project requirements and by the management. Foreign aided projects through different Government Organization are also audited by the audit department of the office of Accountants General (AG) of Bangladesh Government. In this context DORP, Consolidated Audit Report is reflected as its summary of overall Receipts & Payments of DORP Consolidated Accounts, which include all of its projects. A short list of present activities is classified in two categories:

- A) Running Projects; and
- B) Ended Projects:



A. **RUNNING PROJECTS:**

A.01 **Grihayan Tahabil (Housing Credit):**

The Government of Bangladesh through Bangladesh Bank undertakes a medium term housing loan for the rural poor for a low cost durable house for a period of 3 years and each of the house minimum loans is Tk. 50,000. DORP is implementing the program at Kulierchar & Katiadi upazila of Kishrgonj district from 2004. and gradually this program extended Ghatail, Kalihati & Gopalpur upazila of Tangail district. Presently DORP provide 179 houses to the poor beneficiaries and by installments the poor recipients will repay the loan with 6% interest.

A.02 **Enhancing Resources and Increasing Capacities of Poor Households-ENRICH" (Shamriddhi)**

DORP is implementing the "Enhancing Resources and Increasing Capacities of Poor Households-ENRICH" (Shamriddhi) program. The program is for poverty reduction through Health, Nutrition and Education activities financed by Polly Korma Sohayok Foundation (PKSF) the program aims to facilitate the best utilization of the existing capabilities and resources of the poor households and at the same time, help to enhance both their capabilities and resources in order to enable them to come out of poverty and move ahead towards a life of human dignity. Health, nutrition and education assistance from the program are for 50,350 poor families to reduce poverty by increasing the capacity and resources. This program, which has been started from September- 2014 and will continue. Razapur Union under Belkuchi Upazila of Sirajgonj District.

A.03 **Health Village: Wash Monitoring Perspective:**

"Health Village: WASH Monitoring Perspective project implemented by Development Organisation of the Rural Poor-DORP with financial assistance from SIMAVI, The Netherlands. The project covers the six areas from six districts of the Country. At first this project duration was three years, March 2011 to February 2014 coverage one Upazila one Union. Then again the project continued 20 months in same area but coverage 50% Unions of the Upazilas which has been started from March 2014 and ended December 2015. Presently the project will mainly focus on acceleration of WASH intervention in old areas for contribute to increase access to safe water and sanitation based on theory of change. Developing a functioning and enabling WASH market, developing an enabling public sector for WASH and empowering, informing and organizing citizens for sustainable WASH are the important issues. So the project name is "Accelerating Health Village: WASH Monitoring Perspective". At present the project covers the four areas from four districts of the country. This project is one year project, which has been started from February 2016 and will be ended December 2016.

A.04 **Credit:**

(a) **Palli Karma Sahayak Foundation (PKSF) funded Rural Micro Credit:**

Rural Micro Credit Program of PKSF was started in April, 2004. RMC Program started with one branch at Bhuapur Upzilla and gradually this program extended 15 branches under Tangail, Sirajgonj, Kishorgonj, Barguna & Chittagong district.

(b) **Bank:** Agri-Financing by other Financial Institution like Meghna Bank Ltd., NCCB Ltd, Standard Bank Ltd. & Midland Bank Ltd.

A-05 **Unique Intervention for Quality Primary Education Project (UNIQUE-II):**

Unique Intervention for Quality Primary Education-UNIQUE II is a 6-year project started its activities in January 2012. The project is being implemented with the financial support of the European Union and Dhaka Ahsania Mission is a lead Organization. The major objective of the project is to impart quality education to



out-of-school and drop-out children particularly from the disadvantaged group through the Multi-Grade Teaching Learning Approach. It also intends to provide remedial services to the slow learners of targeted government and registered primary schools. The project areas are at Lalmohan, Tajumuddin, Borhanuddin & Daulatkhan sub district of island Bhola District. The project will be ended on November 2017.

A-06 Right to Water and Sanitation in Bangladesh:

A common goal in raising awareness, endorsement and implementation of the right to water and sanitation in Bangladesh. One day workshop which will take place in the coastal zone of Bangladesh, TV Talk show action research Health Village model developed by DORP entitled the Right to water and sanitation in Bangladesh regarding capacity building and advocacy on the right to water and sanitation in Bangladesh. The project has started January 2014 to be ended December 2016 supported by BOTH ENDS the Netherlands.

A-07 Strengthening Partnership, Results and Innovation in Nutrition Globally-SPRING

Improve nutritional status of women and children in order to decrease the prevalence of stunting growth among children in Barisal and Khulna divisions between 2012 and 2016 through increasing knowledge on nutrition and hygiene and increasing nutritious food intake habit. DORP is working in SPRING project as an implementing partner. We are working in Ten (10) Upazilla's of two Divisions-Khulna & Barisal. The districts are, Bhola (7 Upazillas) Bhola sadar, Daulatkhan, Borhanuddin, Tazumuddin, Monpura, Lalmohan & Charfassion Upazilla, Narail (2 Upazillas) Narail Sadar, Kalia & Magura (1 Upazilla) Magura Sadar. The Project was started in October 2012 and ended on 30 September 2016. The project was supported by USAID, HKI and Save The Children International.

A-08 Follow up the WAB supported "Addressing Water, Sanitation and Hygiene (WASH) in South Western Bangladesh (WASH Plus Project)"

DORP worked in WASH Plus Project as an Implementing partner in 8 Unions namely Aminabad, Osmangonj, Ewajpur, Kukri Mukri Charmanika, Dhalchar, Rasulpur, Hazarigonj under Charfassion Upazilla of Bhola District. After the completion of the project in May 2015 a Follow-up Program was initiated and DORP was entrusted for implementation of that one. The project was started on 16 November 2015 and ended on 15th November 2016. The project was supported by Water Aid Bangladesh.

A-09 Vulnerable Group Development (VGD) Program

Vulnerable Group Development (VGD) aims to reach ultra poor rural women with complementary inputs that will improve their nutrition status and enhance their livelihoods and self-reliance. The ultimate goal of VGD program is to bring sustainable improvement to the lives of members of ultra-poor households. About 3,087 ultra poor beneficiaries got support as monthly food ration for the household and a development support services including training on life skill and IGA, savings management and access to Credit of VGD women at Lakshmipur Sadar, Raipur, Ramgonj, & Ramgati upazila under the Laxmipur district from Vulnerable Group Development (VGD) Program. It is supported by Ministry of Women & Child Affairs of Government of Bangladesh.



A-10 Resettlement : Dhaka Environmentally Sustainable Water Supply Project (DESWSP)

Dhaka Environmentally Sustainable Water Supply Project (DESWSP) one of the Sub-Project under the Dhaka WASA. This Project has been designated as to collect raw water from the Meghan River, treat the water in a treatment plant at Gandharbpur, and supply treated water to the Dhaka city dwellers, mostly in Uttara, Gulshan, and North Badda, through the DWASA distribution system. It was estimated that under the project 2,218 households will be affected and 9,803 people will be displaced in the area of Arihazar & Rupganj Upazila of Narayanganj district and Derma & Gulshan Thana of Dhaka district. Project has started from 1st March 2015 and will end on 31st August 2018 .

A-11 Dhaka Water Supply Sector Development Program(DWSSDP)

Dhaka Water Supply Sector Development Project (DWSSDP), is a resettlement intervention project of the Dhaka WASA. The project is jointly financed by Asian Development Bank (ADB) and the Government of Bangladesh. WASA has appointed Development Organization of the Rural Poor (DORP) to render services related to the dissemination of information on the project implementation, preparation of potential list of Affected Persons (APs) and ensure compensation for the interruption and resettlement issues in the pre-construction, construction and proofing periods in the project of package A in the area of ICB-02.5. Project started on 1st November 2013 and will end on 31th January 2016 .

A-12 Maternity Allowance Centered SAPNA Package for Poverty Alleviation

SAPNA is an integrated social safety net model based on five pillars. I. Health Nutrition and Birth Control, II. Education & Culture, III. Housing, Water & Sanitation, IV. Livelihood employment, V. Savings, Income Credit, for the Maternity Allowance recipient mothers. It is a long term plan of a generation of 20 years to eliminate poverty from the country.

From July 2014 Bangladesh Government took over the evidence based successful SAPNA project modeled by DORP. Ministry of Women and Child Affairs is the implementing ministry. The overall objective is to alleviate poverty from the country centering poor mothers, as mothers are the core and bottom line of development. All these points are covered in running SAPNA package. The SAPNA is a social investment by the Government.

Government of Bangladesh has invested Tk. 5.50 crore for the fiscal year (2014—2016 & Extended 30 June 2017) in 10 Upazilas of 7 divisions of the country, where DORP is working in supportive & coordinating role.

B. ENDED PROJECTS:

Major-ended projects are as follows:

B-1. GoB Funded Project:

1. Rural Housing Project-Assisted by UNDP under the Ministry of LGRD;
2. WFP Assisted Projects-Pond Re-excavation under Ministry of Fisheries;
3. WFP Assisted Projects Community Afforestation under the Ministry of Forest;
4. WFP Assisted Projects Embankment Maintenance under BWDB-ADB
5. Meghna Dhanagoda Irrigation project (MDIP) under CAD-A through BWDB supported by ADB;



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6. Costal Embankment Rehabilitation Project (CERP) Chittagonj, Noakhali & Bargna .
7. Complementary Poverty Reduction Measures (CPRM) Noakhali.
8. Capacity Building, Poverty Alleviation and Sustainable Livelihood of the Socially Disadvantaged Women and their Children by UNDP through Social Welfare Department;
9. Training of Project Affected persons Project of JBRLP under Bangladesh Railway;
10. Training, Employment & Income Generation Programme, supported JMBA, under Ministry of Communication;
11. JMBA-Credit through PKSF;
12. Social Investment Program Project (SIPP) under Social Development Foundation (SDF) funded by World Bank;
13. Social Assistant Program (SAP) under Social Development Foundation (SDF) supported by World Bank;
14. Non-Formal Education Programme (PLCEHD) Monitoring and Implementation Supported by ADB, SDC under the Ministry of Primary & Mass Education;
15. Mother & Child Health Care Project under Social Development Foundation;
16. Vulnerable Group Development (VGD) Program supported Directorate of Women Affairs Ministry of Women & Children Affairs;
17. Urban Government and Infrastructure Improvement Project (UGIIP) Funded by ADB under LGED;
18. Rural Women Employment Creation Project-Raipur of Lakshmipur supported by ADB under Ministry of Women & Children Affairs;
19. Community Based Appropriate Employment Generation Scheme-Barguna and Laksmipur supported by BMET-Japan-ILO Project under Ministry of Labour & Manpower;
20. HIV/AIDS Targeted Intervention (HATI)
21. HIV/AIDS Prevention Project (HAPP)
22. HIV/AIDS Intervention Services (HAIS);
23. Jamuna, Meghna River Erosion Mitigation Project (JMREMP).
24. Post literacy and Continuing Education for Human Development-PLCEHD-2.
25. Hygiene Sanitation & Water Supply Project(HYSAWA)
26. Development of Soil management Tool to Improve Food Security of Haor Dwellers:
27. Bakhrabad-Siddhirgonj Gas Transmission Pipe Line Project (Resettlement)
28. Agricultural Diversification and Intensification Project (ADIP)
29. Implementation of Resettlement Plans of Tongi-Bhairab Double Line Project Including Signaling (TBDLP)



B-2 Bilateral Donor Funded Project:

1. Standing on own Feet through Initiative (SOFI) MIMESA-The Netherlands;
2. Integrated Uplift of Slum Dwellers Project. BILANCE-The Netherlands;
3. Relief and Rehabilitation for the Flood Victim of 2004 CORDAID-The Netherlands;
4. Disaster Fund Programmer- CORDAID The Netherlands;
5. Health in PRS-Bangladesh Perspective-2003 WEMOS Foundation-The Netherlands;
6. PRSP Monitoring through Networking-2004 CORDAID-The Netherlands;
7. Livelihood Rehabilitation for Flood Affected Fisher Folk Families-DFID;
8. Searching for Pro-Poor Health Budget at Micro Level. WEMOS Foundation-The Netherlands;
9. Integrated Health Care Reaching the Poor (IHCRP) financed by CORDAID The Netherlands;
10. Pro-Poor Public Health & Family Planning Budget Bangladesh Perspective WEMOS Foundation-The Netherlands;
11. WATSAN Program for the Poor. SIMAVI-The Netherlands;
12. Adapting Nutrient Management and Technologies Project (ANMAT);
13. Health Village. SIMAVI-The Netherlands;
14. Pro-Poor Public Health & Family Planning Budget at Upazila. WEMOS Foundation-The Netherlands;
15. Operational Plan Activities for Strengthening Organizational Capacity of DORP 2010. WEMOS Foundation-The Netherlands;
16. Agricultural Rehabilitation Program for SIDR Cyclone Affected Families Kolakopa, Ramgati; CORDAID-The Netherlands;
17. Right Based Program for Social Harmony-Satkhania and Banskhali ; Funded through Manusher Jannoy Foundation (MJF);
18. Ensuring Rights of Service users and Responsiveness of Service Providers for Material & Neo Natal Health (MNH). Funded by UNICEF Supported by UK-AID (DFID) & EU;
19. Rehabilitation Program of AILA affected families. IDRF CANADA;
20. Pro-poor Health and Family Planning Budget Monitoring: Upazilla and Downwards-2011.
21. Gender Based (SAPNA)- Centered in Maternity Allowance.
22. Health monitoring and Advocacy on Safe Motherhood.
23. Advocacy on Human Resource in Health (HRH) in Bangladesh.
24. Strengthening Rural Health Service at Grass Root Level .
25. District Facilitation and Service Delivery Component of the Strengthening District and Key Service Delivery Systems in Bangladesh (DHSS).
26. Strengthening the rural health service of grass root level of Bangladesh
27. Addressing Water, Sanitation and Hygiene (WASH) in South Western Bangladesh (WASH Plus Project)"



2. Scope of Audit:

We confirm that audit examination on the books of account and other records of the Organization have been carried out in conformity with the Bangladesh Standards on Auditing (BSA) and accordingly included such tests and examination as considered necessary and found feasible under the circumstances. The scope of examination includes checking of the cash transaction and verification of cash and bank balances.

3. Accounting Policies:

Basis of Accounting:

The accounts have been prepared on cash basis as going concern concept under Bangladesh Accounting Standards (BAS) consistently applied on historical cost convention, except auditor's remuneration.

Fixed Assets:

These are stated at original cost minus accumulated depreciation. The original cost of the assets is inclusive cost paid to the vendors along with incidental expenses incurred to install or construct the same assets.

Depreciation:

Depreciation has been charged annually on diminishing balance method considering varying rate from 5% to 20%. Half year's depreciation has been charged on addition irrespective of the date when the related assets are put into use.

DORP Participatory Fund (DPF):

According to the organizational general practice, DPF is deducted from the staff salary and transfer to the said fund monthly, which is refundable to concern contributing staff as per set rules of the Organization.

Reporting Currencies and Level of Precision:

The figures in the financial statements represent Bangladeshi Taka currency and rounded off to the nearest Taka except where indicates otherwise.

Re-classifications:

Certain re-classifications have been made to confirm the 30-06-2015 financial statements and footnotes to the 30-06-2016 presentation.

Reporting Period:

Financial statements of the Organization cover one financial period from 01 July to 30 June.



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	30-06-2016 Tk	30-06-2015 Tk
4. Fixed Assets: Tk. 4,83,55,943		
Cost:		
Opening Balance	69,237,592	66,911,699
Add: Addition during the year	700,039	2,325,893
Closing Balance	69,937,631	69,237,592
Depreciation:		
Opening Balance	15,678,709	13,586,169
Add: Charged during the year	1,924,877	2,092,540
Closing Balance	17,603,586	15,678,709
Revaluation Reserve Dedbit	3,978,102	-
Written Down Value	48,355,943	53,558,883
Details are given in Schedule-1.		
5. Revolving Credit: Tk.136,232,623		
Opening Balance	115,139,470	102,704,040
Add: Disbursed during the year	222,508,000	168,231,000
	337,647,470	270,935,040
Less: Collection made during the year	196,241,217	146,647,925
Less: Write off during the year	5,173,630	9,147,645
Closing Balance	136,232,623	115,139,470
Details are given in Schedule-2.		
6. Disaster Management Fund Investment (DMFI): Tk. 510,711		
Opening Balance	510,711	510,711
Add: Investment made during the year	-	-
Closing Balance	510,711	510,711
7. Advance against Salary: Tk. 314,603		
Opening Balance	150,215	109,700
Add: Paid during the year	547,725	473,232
	697,940	582,932
Less: Realized during the year	383,337	432,717
Closing Balance	314,603	150,215
Details are given in Schedule-3.		
8. Staff Loan (Motor Cycle & Bi-cycle): Tk. 812,835		
Opening Balance	394,103	455,695
Add: Paid during the year	675,725	46,250
	1,069,828	501,945
Less: Realized during the year	256,993	107,842
Closing Balance	812,835	394,103
Details are given in Schedule-4.		



9. Cash & Bank Balances: Tk. 11,550,570

Cash in Hand:

DORP Micro Credit Program	127,927	206,925
ENRICH Project	6,121	
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	10,383	2,656
Sub-total	144,431	209,581

Non-Credit

PLCEHD-2	-	50
Health Village: Wash Monitoring	1,169	8,051
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	4,311	801
Strengthening Partnerships, Results and Innovations in Nutrition Globally	13,569	
		3,766
Strengthening Rural Health Service at Grass Root Level	-	74
Dhaka Water Supply Sector Development Program		380
Central Office-DORP Home	-	193
Sub-total	19,049	13,315
Total	163,480	222,896

Cash at Bank:

DORP Micro Credit Program	4,504,126	1,984,041
ENRICH Project	56,458	1,004,973
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	334,025	303,649
Sub-total	4,894,609	3,292,663

Non-Credit:

PLCEHD-2	9,930	8,643
Health Village: Wash Monitoring	1,115,194	1,675,128
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	37,714	311,347
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	1,397,253	129,378
Maternity Allowance Fund	1,412	1,528
Maternity Allowance Centered SAPNA Package for Poverty Alleviation	1,014	-
Right to Water and Sanitation in Bangladesh	401,790	647,274
Vulnerable Group Development Programme-VGD	818	5,909
Strengthening Partnerships, Results and Innovations in Nutrition Globally	3,274,820	883,388
Strengthening Rural Health Service at Grass Root Level	-	6,649
Addressing Water, Sanitation & Hygiene (WASH Plus)	19,260	1,935
Central Office-DORP Home	123,929	65,512
DOPR-General Fund	109,347	306,445
Sub-total	6,492,481	4,043,136
Total	11,387,090	7,335,799
Grand-total	11,550,570	7,558,695

We could not physically count the closing cash in hand since our audit was post dated. Therefore, we have obtained all cash and bank balance certificates from the management of the Organisation to confirm the presentation. Reconciliation statements were duly prepared where the balances of bank statements were not agreed with the bankbook balances. However, the balances are in agreement with the books of account.

Details project-wise bank accounts balance are given in Schedule-5

10. FDR: Tk. 10,747,264

Opening Balance	5,812,586	2,938,986
Add: Purchased during the year	9,667,862	5,373,600
	15,480,448	8,312,586
Less: Encashment during the year	4,733,184	2,500,000
Closing Balance	10,747,264	5,812,586

Details are given in Schedule-6



11. Fund: Tk. 33,928,355

Opening Balance	40,375,728	51,617,541
Add: Surplus/(Deficit)	(7,636,133)	(8,778,406)
Add: Prior year adjustent for Loan from PKSf, DDCF Bank & Others	-	(2,280,000)
Add: Prior year adjustent for Disaster Management Fund (DMF)	1,188,760	(183,407)
Less: Last year Adjustment	(6,297,691)	
Closing Balance	<u>27,630,664</u>	<u>40,375,728</u>

12. Revaluation Reserve: Tk. 3,08,38,414

Opening Balance	34,816,516	34,816,516
Less: Revaluation Reserve Debit (@ 5% from 2012-,2013,2013-2014, 2014-2015, 2015-2016)	3,978,102	-
Closing Balance	<u>30,838,414</u>	<u>34,816,516</u>

Details are given in Schedule- 1

13. DORP Participatory Fund-DPF: Tk. 4,033,174

Opening Balance	4,053,354	3,819,185
Add: Received during the year	830,548	1,182,925
	<u>4,883,902</u>	<u>5,002,110</u>
Less: Refunded during the year	850,728	948,756
Closing Balance	<u>4,033,174</u>	<u>4,053,354</u>

Details are given in Schedule-7

14. Staff Security Fund: Tk. 1,770,956

Opening Balance	1,413,750	1,321,050
Add: Received during the year	621,775	515,750
	<u>2,035,525</u>	<u>1,836,800</u>
Less: Refunded during the year	264,569	423,050
Closing Balance	<u>1,770,956</u>	<u>1,413,750</u>

Details are given in Schedule-8

15. Group Savings: Tk. 36,370,275

Opening Balance	31,876,238	26,507,312
Add: Received during the year	28,012,672	28,928,028
	<u>59,888,910</u>	<u>55,435,340</u>
Less: Refunded during the year	23,518,635	23,559,102
Closing Balance	<u>36,370,275</u>	<u>31,876,238</u>

Break-up of received during the year:

Name of Project		
DORP Micro Credit Program	27,973,489	28,816,279
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	39,183	111,749
Total	<u>28,012,672</u>	<u>28,928,028</u>

Break-up of refund during the year:

Name of Project:		
PKSF funded Micro Credit Program	23,413,229	15,406,722
NON PKSf		
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	105,406	32,575
Total	<u>23,518,635</u>	<u>15,439,297</u>



16. Loan from PKSF, DDCF Bank & Others: Tk. 93,660,286

Loan from PKSF: Tk. 40,900,000

Opening Balance	30,697,940	29,858,190
Add: Received during the year	31,000,000	26,000,000
Add: Prior year Adjustment during the year	3,902,060	-
	<u>65,600,000</u>	<u>55,858,190</u>
Less: Refunded during the year	24,700,000	25,160,250
Sub Total	<u>40,900,000</u>	<u>30,697,940</u>

Loan from DDCF & Others:, Tk. 2,846,920

Opening Balance	1,917,461	1,917,461
Add: Prior year Adjustment	2,616,587	2,280,000
Add: Received during the year	1,050,000	-
	<u>5,584,048</u>	<u>4,197,461</u>
Less: Refunded during the year	2,737,128	2,280,000
Sub Total	<u>2,846,920</u>	<u>1,917,461</u>

Loan from Bank : Tk. 49,913,366

Opening Balance	27,355,601	10,850,002
Add: Received during the year	51,500,000	33,150,000
Add: Prior year Adjustment during the year	998	-
	<u>78,856,599</u>	<u>10,850,002</u>
Less: Refunded during the year	28,943,233	16,644,401
Sub Total	<u>49,913,366</u>	<u>(5,794,399)</u>
Closing Balance	<u>93,660,286</u>	<u>26,821,002</u>

Details are given in Schedule-9

17. Loan Risk Fund: Tk. 4,552,184

Opening Balance	5,295,406	3,699,630
Add: Received during the year	2,400,310	1,724,883
Less: Prior year Adjustment during the year	221,954	-
	<u>7,473,762</u>	<u>5,424,513</u>
Less: Refunded during the year	2,921,578	129,107
Closing Balance	<u>4,552,184</u>	<u>5,295,406</u>

18. Loan Loss Provision (LLP): Tk. 9,638,596

Opening Balance	4,133,909	9,866,687
Add: Provision made during the year	10,678,317	3,414,867
	<u>14,812,226</u>	<u>13,281,554</u>
Less: Suspense adjustment (Revolving Credit Write Off)	5,173,630	9,147,645
Closing Balance	<u>9,638,596</u>	<u>4,133,909</u>

19. Disaster Management Fund (DMF): Nil

Opening Balance	1,188,760	828,679
Add: Prior year Adjustment	-	183,407
Add: Provision made during the year	-	176,674
Less: Transfer to Fund	1,188,760	-
Closing Balance	<u>-</u>	<u>1,188,760</u>

20. Service Charges: Tk. 25,322,843

Name of Project		
DORP Micro Credit Program	25,286,463	13,827,505
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	36,380	2,066,851
Total	<u>25,322,843</u>	<u>15,894,356</u>

21 Audit fees : TK. 30000

Opening Balance	-	-
Add: Provision made during the year	30,000	-
Closing Balance	<u>30,000</u>	<u>-</u>

Development Organisation of the Rural Poor (DORP)
Schedule of Fixed assets
for the year ended 30 June, 2016

Sl. No.	Particulars	Cost			Rate	Balance as on 01-07-2015	Depreciation			Revaluation Reserve	Written down value as on 30-06-2015
		Balance as on 01-07-2015	Addition during the year	Disposal during the year			Balance as on 30-06-2015	Charged during the year	Disposal during the year		
1	Land:										
	Health Office Centre, Gonaguri, Banskhali	1,263,936	-	-	-	1,263,936	-	-	-	-	1,263,936
	DORP Home-Central Office-36/2 Shewrapara, Mirpur, Dhaka	1,145,000	-	-	-	1,145,000	-	-	-	-	1,145,000
	Sirajgonj Micro Credit Office	374,500	-	-	-	374,500	-	-	-	-	374,500
	Padma Sea Site, Barguna	394,987	-	-	-	394,987	-	-	-	-	394,987
	Sub-total	3,178,423				3,178,423					3,178,423
2	Building:										
	Building (DORP Home-Central Office, 36/2 Shewrapara, Mirpur, Dhaka)	6,014,922	-	-	-	6,014,922	-	193,938	-	-	3,684,825
	Cyclone Shelter (Dongra, Banskhali)	3,635,993	-	-	-	3,635,993	-	133,822	-	-	1,204,402
	Tin Shed Building (Bhabanigonj)	200,000	-	-	-	200,000	10%	8,179	-	-	73,610
	Tin Shed Building (Gunagori, Banskhali)	485,266	39,318	-	-	524,584	10%	28,431	-	-	255,882
	Medical Centre (Baharchara Banskhali)	519,942	-	-	-	519,942	10%	7,648	-	-	68,829
	Tin Shed Building (Saydabad)	1,357,899	-	-	-	1,357,899	10%	80,464	-	-	724,175
	Sub-total	12,214,022	39,318			12,253,340		452,482			6,011,723
3	Furniture & Fixtures	3,531,342	284,575	-	-	3,815,917	20%	325,243	-	-	1,300,974
4	Equipment:										
	Computer (88 nos.) + Laptop (16 nos.) + Printer (10 Nos.)	4,172,854	376,146	-	-	4,549,000	20%	449,919	-	-	1,799,676
	Web Site	50,000	-	-	-	50,000	20%	1,510	-	-	6,040
	Software	208,000	-	-	-	208,000	20%	33,280	-	-	133,120
	Office Equipment	592,334	-	-	-	592,334	20%	47,937	-	-	191,749
	Photocopy Machine (4 nos.)	655,180	-	-	-	655,180	20%	50,239	-	-	200,956
	Generator (1 nos.)	419,000	-	-	-	419,000	20%	25,156	-	-	100,622
	Multimedia Projector (3 nos.)	275,120	-	-	-	275,120	10%	16,724	-	-	150,516
	Camera(13)	170,780	-	-	-	170,780	10%	14,496	-	-	130,462
	Sub-total	6,543,268	376,146			6,919,414		639,261			2,713,141
5	Vehicles:										
	Micro Bus (1 nos.)	1,738,416	-	-	-	1,738,416	15%	77,325	-	-	438,174
	Motor Cycle (47 nos.)	6,641,293	-	-	-	6,641,293	10%	396,040	-	-	3,564,357
	Bi-Cycle (75 nos.)	574,312	-	-	-	574,312	10%	34,526	-	-	310,737
	Sub-total	8,954,021				8,954,021		507,891			4,313,268
	Total Assets	34,421,076	700,039			35,121,115		1,924,877			17,517,529
	Revalued Assets:										
	Land:	13,370,500	-	-	-	13,370,500		-			13,370,500
	Building	21,446,016	-	-	-	21,446,016		-		3,978,102	17,467,914
	Sub-total	34,816,516				34,816,516				3,978,102	30,838,414
	Balance as on 30-06-2016	69,237,592	700,039			69,937,631		1,924,877			17,603,586
	Balance as on 30-06-2015	66,911,699	2,325,893			69,237,592		2,092,540			15,678,709

