

Auditor's Report
&
Financial Statements
of
Development Organisation of
the Rural Poor (DORP)
for the year ended 30 June, 2017



KAZI ZAHIR KHAN & CO.

CHARTERED ACCOUNTANTS

কাজী জহির খান এন্ড কোং

চার্টার্ড একাউন্ট্যান্টস

Date: 07 December, 2017

Auditors' Report to the Executive Committee of Development Organisation of the Rural Poor (DORP) for the year ended 30 June, 2017

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, 2017 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, 2017 and its financial performance for the period then ended in accordance with Bangladesh Financial Reporting Standards (BFRS).

We also report that:

- 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;
- 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;
- the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of account; and
- 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.

Kazi Zahir Khan & Co.

KAZI ZAHIR KHAN & CO.
Chartered Accountants.

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Development Organisation of the Rural Poor (DORP)

Consolidated Balance Sheet
as at 30 June, 2017

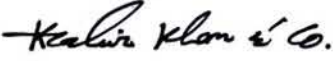
<u>Property & Assets</u>	<u>Note</u>	<u>Schedule</u>	<u>30-06-2017</u> <u>Taka</u>	<u>30-06-2016</u> <u>Taka</u>
Fixed Assets	4	1	47,379,002	48,355,943
Revolving Credit	5	2	153,445,723	136,232,623
Disaster Management Fund Investment (DMFI)	6		-	510,711
Advances against Salary	7	3	349,656	314,603
Staff Loan (Motor Cycle & Bi-Cycle)	8	4	858,185	812,835
Cash & Bank Balances	9	5	5,911,351	11,550,570
FDR	10	6	11,365,054	10,747,264
Total Property & Assets			219,308,971	208,524,549
Represented by:				
<u>Fund & Liabilities</u>				
Fund	11		31,363,239	27,630,664
Revaluation Reserve	12		29,965,018	30,838,414
DORP Participatory Fund-DPF	13	7	4,059,054	4,033,174
Staff Security Fund	14	8	1,649,425	1,770,956
Group Savings	15		44,906,089	36,370,275
Loan from PKSf, Bank & Others	16	9	91,655,837	93,660,286
Seasonal Loan Risk Fund	17		6,380,051	4,552,184
Loan Loss Provision (LLP)	18		9,290,258	9,638,596
Provision for Audit Fees	19		40,000	30,000
Total Fund & Liabilities			219,308,971	208,524,549

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


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Director Finance & Admin.


CEO & Member Secretary

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


KAZI ZAHIR KHAN & CO.
Chartered Accountants

Dated: Dhaka
07 December, 2017



Development Organisation of the Rural Poor (DORP)

**Consolidated Income & Expenditure Account
for the year ended 30 June, 2017**

<u>Income</u>	<u>Note</u>	30-06-2017 <u>Taka</u>	30-06-2016 <u>Taka</u>
Fund		79,649,962	71,136,198
DORP Contribution		4,301,561	4,024,353
Overhead		1,704,671	1,915,306
Service Charges	20	29,336,143	25,322,843
Pass Book		81,355	70,665
Admission/Membership Fees		44,700	46,375
Form Sale		16,120	15,280
Bank/FDR Interest		898,783	742,195
Office Rent, Afforestation etc.		1,133,400	270,104
Total		117,166,695	103,543,319
<u>Expenditure</u>			
Salary		56,904,392	59,600,249
Other Revenue Expenses		30,430,803	19,050,895
Fund Transfer PNGO		494,107	2,032,569
Donation/Contribution		1,148,990	1,038,620
House Rent		4,178,010	3,184,967
TA/DA & Conveyance		2,898,310	3,120,575
Training		45,923	-
Stationery		1,388,487	1,304,622
Entertainment		179,239	267,785
Bank Charges		193,820	189,892
Refund to PKSF Service Charges		6,177,496	6,768,904
Interest paid on Savings		1,956,506	1,770,350
Provision for DMRI/ LLP		3,153,840	10,678,317
VAT & Tax		293,995	151,830
Net Working Subscription		22,000	33,000
EC Meeting		25,467	32,000
Provision for Audit fees		40,000	30,000
Depreciation		2,902,004	1,924,877
Surplus/(Deficit)		4,733,306	(7,636,133)
Total		117,166,695	103,543,319

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

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09/12/17
Director Finance & Admin.

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CEO & Member Secretary

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

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KAZI ZAHIR KHAN & CO.
Chartered Accountants

Dated: Dhaka
07 December, 2017



Development Organisation of the Rural Poor (DORP)

**Consolidated Receipts & Payments Account
for the period from 01 July, 2016 to 30 June, 2017**

<u>Receipts</u>	<u>30-06-2017</u> <u>Taka</u>	<u>30-06-2016</u> <u>Taka</u>
Opening Balances:	11,550,570	7,558,695
Cash in Hand	163,480	222,896
Cash at Bank	11,387,090	7,335,799
Fund/Donation	79,649,962	71,136,198
DORP Contribution	4,301,561	4,024,353
Overhead	1,704,671	1,915,306
Service Charges	29,336,143	25,322,843
Sale of Pass Book	81,355	70,665
Admission/Membership Fees	44,700	46,375
Form Sale	16,120	15,280
Bank/FDR Interest	898,783	742,195
Office rent, Afforestation etc.	1,133,400	270,104
Credit Realization	232,134,484	196,241,217
Savings	34,156,089	28,012,672
Interim Borrowings	11,934,983	5,034,544
Loan From PKSF & Others	77,310,000	83,550,000
Seasonal Loan Risk Fund	2,631,200	2,400,310
DPF	655,083	830,548
Staff Security Received	419,500	621,775
Advance Salary Realized	302,146	383,337
FDR Encashment	3,683,780	4,733,184
Staff Loan Recovery	344,650	256,993
Total	<u>492,289,180</u>	<u>433,166,594</u>

<u>Payments</u>	<u>30-06-2017</u> <u>Taka</u>	<u>30-06-2016</u> <u>Taka</u>
Salary	56,904,392	59,600,249
Other Revenue Expenses	30,430,803	19,050,895
Fund Refund	494,107	2,032,569
Donation/Contribution	1,148,990	1,038,620
House Rent	4,178,010	3,184,967
TA/DA & Conveyance	2,898,310	3,120,575
Training	45,923	-
Stationery	1,388,487	1,304,622
Entertainment	179,239	267,785
Bank Charges	193,820	189,892
Refund to PKSF Service Charges	6,177,496	6,768,904
Interest paid on Savings	1,956,506	1,770,350
Net Working Subscription	22,000	33,000
EC Meeting Expenses	25,467	32,000
VAT & Tax	293,995	151,830
Credit Disbursement	254,671,000	222,508,000
Savings Return	26,073,088	23,518,635
Refund to PKSF/Others	79,314,449	56,380,361
DPF Return	629,203	850,728
FDR	3,638,336	9,667,862
Loan Risk Fund Refund	585,932	2,921,578
Staff Security Return	541,031	264,569
Interim Borrowings	11,934,983	5,034,544
Staff Loan	390,000	675,725
Advance Salary	337,199	547,725
Purchase of Fixed Assets	1,925,063	700,039
Closing Balances	5,911,351	11,550,570
Cash in Hand	52,654	163,480
Cash at Bank	5,858,697	11,387,090
Total	492,289,180	433,166,594

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

[Signature]
09/12/17
Director Finance & Admin.

[Signature]
CEO & Member Secretary

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

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KAZI ZAHIR KHAN & CO.
Chartered Accountants

Dated: Dhaka
07 December, 2017



Development Organisation of the Rural Poor (DORP)
Project wise Income & Expenditure Account
for the year ended 30 June, 2017

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, Afforestation, etc.	Total
Credit:										
DORP- Micro Credit Program	-	189,627	-	29,289,826	81,355	41,300	-	807,721	-	30,409,829
ENRICH Project	5,200,000	912,812	-	-	-	-	-	-	-	6,112,812
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-	-	46,317	-	-	-	-	-	46,317
Sub-total	5,200,000	1,102,439	-	29,336,143	81,355	41,300	-	807,721	-	36,568,958
Non-Credit:										
PLCEHD-2	-	-	-	-	-	-	-	1,122	-	1,122
Accelerating Wash Monitoring Perspective	1,519,757	-	-	-	-	-	-	-	-	1,519,757
Pamir Jibon Project- Phase II	5,499,000	-	-	-	-	-	-	9,433	-	5,508,433
RTU	5,588,195	-	-	-	-	-	-	46,428	-	5,634,623
Watershed Empowering Citizens Project	3,963,376	-	-	-	-	-	-	19,568	-	3,982,944
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	11,807,177	607,124	-	-	-	-	-	1,576	-	12,415,877
Dhaka Environmentally Sustainable Water Supply Project (DESWSWP)	11,424,343	-	-	-	-	-	-	3,963	-	11,428,306
Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	9,761,629	-	-	-	-	-	-	2,784	-	9,764,413
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	19,648,684	-	-	-	-	-	-	5,186,75	-	19,653,871
Maternity Allowance Fund	-	-	-	-	-	-	-	-	-	-
Maternity Allowance Centered SAPNA Package for Poverty Alleviation	2,632,776	-	-	-	-	-	-	598	-	2,633,374
Right to Water and Sanitation in Bangladesh	-	-	-	-	-	-	-	-	-	-
Vulnerable Group Development Programme-VGD	767,505	-	-	-	-	-	-	403	-	767,908
Strengthening Partnerships, Results and Innovations in Nutrition Globally	1,608,400	-	-	-	-	-	-	-	-	1,608,400
Addressing Water, Sanitation & Hygiene (WASH Plus Follow-up Programme)	231,120	-	-	-	-	-	-	-	-	231,120
Central Office-DORP Home	-	-	-	-	-	3,400	-	-	-	3,400
DORP- General Fund	-	2,591,998	1,704,671	-	-	-	16,120	-	1,133,400	5,446,189
Sub-total	74,449,962	3,199,122	1,704,671	-	81,355	3,400	16,120	91,062	1,133,400	80,597,737
Total	79,649,962	4,301,561	1,704,671	29,336,143	81,355	44,700	16,120	898,783	1,133,400	117,169,695

Expenditure:

Name of Project	Salary	Other Revenue Expenses	Fund Transfer PNGO	Donation/ Contribution	House Rent	TADA & Conveyance	Training	VAT & TAX	Stationery	Entertainment	Bank Charges	Refund to PKSF Service Charge	Interest paid on Savings	Provision for DMRU/LLPI	Provision of Audit Fees	Net working Subscript	EC Meeting	Depreciation	Total	Surplus / (Deficit)
Credit:																				
DORP Micro Credit Program	12,921,604	2,438,125	-	-	833,192	520,759	45,923	256,555	350,150	179,239	146,548	6,177,496	1,956,506	3,153,840	-	-	-	-	28,977,937	1,431,952
ENRICH Project	-	5,249,379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,249,379	864,432
Grihayan Tahabi (Housing Credit)-Bangladesh Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,432
Sub-Total	12,921,604	7,685,504	-	-	833,192	520,759	45,923	256,555	350,150	179,239	146,548	6,177,496	1,956,506	3,153,840	-	-	-	-	34,227,316	2,341,642
Non-Credit:																				
PLC-DC-2	-	9,859	-	-	-	-	-	-	-	-	1,243	-	-	-	-	-	-	-	11,052	(9,330)
Accelerating Wash Monitoring Perspective	2,006,467	527,213	-	-	75,000	17,131	-	-	16,359	-	-	-	-	-	-	-	-	-	2,642,150	(1,122,393)
Anti-Mosquito Project-Phase II	2,006,467	4,804,14	-	-	87,864	240,475	-	-	32,338	-	-	-	-	-	-	-	-	-	5,249,539	258,894
RITU	2,006,467	3,534,532	-	-	72,000	310,813	-	-	34,458	-	6,272	-	-	-	-	-	-	-	4,806,659	893,854
Wateraid Empowering Citizens Project	1,324,808	352,557	-	-	72,000	106,819	-	-	26,373	-	-	-	-	-	-	-	-	-	1,878,357	2,104,957
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	4,710,405	6,589,401	50,153	-	186,408	426,352	-	37,440	116,170	-	13,949	-	-	-	-	-	-	-	12,130,278	285,999
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	8,508,665	2,656,867	-	-	1,363,360	407,625	-	-	257,929	-	3,872	-	-	-	-	-	-	-	13,200,318	(1,772,012)
Dohazari Cows Bazar Rail Track Construction Project (DCRLCP)	2,606,178	2,688,233	-	-	400,000	150,335	-	-	74,779	-	1,528	-	-	-	-	-	-	-	6,151,053	3,613,360
Padma Bridge Rail Link Project (PBRLP) Phase-1	11,144,000	2,459,647	-	-	775,000	227,624	-	-	169,990	-	2,663,58	-	-	-	-	-	-	-	14,788,925	4,884,946
Dhaka-Bhanga	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,412
Maternity Allowance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,412
Waterbody Allowance Centered SAPNA Package for Dhaka	2,555,722	30,000	-	-	-	-	-	-	31,992	-	1,855	-	-	-	-	-	-	-	2,619,569	13,805
Right to Water and Sanitation in Bangladesh	-	401,040	-	-	-	-	-	-	750	-	-	-	-	-	-	-	-	-	401,790	(401,790)
Vulnerable Group Development Programme- VGD	430,500	147,579	-	-	145,000	85,200	-	-	30,000	-	1,087	-	-	-	-	-	-	-	839,366	(71,438)
Strengthening Partnerships, Results and Innovations in Nutrition Globally	3,006,893	370,369	443,954	-	196,286	231,843	-	-	42,533	-	2,911	-	-	-	-	-	-	-	4,896,769	(3,268,389)
Addressing Water, Sanitation & Hygiene (WASH Plus Follow-up Programme)	176,000	52,000	-	-	-	20,525	-	-	-	-	1,955	-	-	-	-	-	-	-	250,360	(19,280)
Central Office-DORP Home	-	110,802	-	-	-	-	-	-	-	-	4,268	-	-	-	-	-	-	-	115,070	(111,070)
DORP-General Fund	2,063,522	1,666,333	-	1,148,990	-	156,009	-	-	215,425	-	3,506	-	-	-	30,000	22,000	25,467	2,902,004	8,233,356	(2,767,187)
Sub-Total	43,882,788	27,745,299	484,107	1,148,990	3,344,818	2,377,551	-	37,440	1,038,337	-	47,472	-	-	30,000	22,000	25,467	-	2,902,004	78,196,073	2,401,654
Total	56,804,392	30,430,803	484,107	1,158,990	4,178,010	2,899,310	45,923	259,995	1,388,487	179,239	193,920	6,177,496	1,956,506	3,153,840	30,000	22,000	25,467	2,902,004	112,423,389	4,743,306



Development Organisation of the Rural Poor (DORP)
Project wise Receipts & Payments Account
for the period from 01 July, 2016 to 30 June, 2017

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	127,927	4,504,126		189,627		231,469,918	34,156,089	29,289,826	81,355	41,300		807,721
ENRICH Project	6,171	36,458	5,200,000	912,812								
Ghoshon Tanzeel (Housing Credit)-Bangladesh Bank	10,383	334,025				664,566		46,317				
Sub-Credit	144,431	4,884,609	5,200,000	1,102,439		232,134,484	34,156,089	29,336,143	81,355	41,300		807,721
Non-Credit:												
PLCFHD-2		9,930										
Accelerating Wash Monitoring Perspective	1,169	1,115,194	1,519,757									1,122
RTU			5,499,000									9,433
Watershed Empowering Citizens Project			5,986,195									46,428
Unique Intersector for Quality Primary Education Project (UNIQUE-II)		37,714	11,807,177	607,124								19,568
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	4,311	1,397,253	11,424,343									1,576
Dobzari Cox's Bazar Rail Track Construction Project (DCBCLP)			9,761,629									3,983
Madama Bridge Rail Link Project (PBR/LP) Phase-1 Dhaka- Bhanua			19,646,684									2,784
Maternity Allowance Fund		1,412										5,186.75
Right to Water and Sanitation in Bangladesh		401,793	2,832,776									598
Vulnerable Group Development Programme-VGD			767,505									403
Strengthening Partnerships, Results and Innovations in Nutrition Globally	13,569	3,274,820	1,508,400									
Addressing Water, Sanitation & Hygiene (WASH Plus Follow-up Programme)		19,260	231,120									
Central Office-DORP Home		123,929		2,591,968	1,704,671					3,400		
DORP- General Fund	19,049	6,492,481	74,449,962	3,199,122	1,704,671						16,120	
Sub-Total	163,480	11,387,090	79,649,962	4,391,561	1,704,671	232,134,484	34,156,089	29,336,143	81,355	44,700	16,120	91,062
Total												



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	FOR Encashment	Staff Loan Recovery	Total
Credit:											
DORP- Micro Credit Program	9,837,111	-	75,000,000	-	2,631,200	-	409,500	302,146	3,663,780	344,650	392,876,276
ENRICH Project	-	-	-	-	-	-	-	-	-	-	6,176,501
Grihavan Tahabil (Housing Credit)-Bangladesh Bank	-	-	2,310,000	-	-	-	-	-	-	-	3,366,201
Sub-Total	9,837,111	-	77,310,000	-	2,631,200	-	409,500	302,146	3,663,780	344,650	402,516,958
Non-Credit:											
PLCEHD-2	-	-	-	-	-	-	-	-	-	-	11,052
Accelerating Wash Monitoring Perspective	-	-	-	-	-	8,125	-	-	-	-	2,644,245
Panji Jibon Project- Phase II	-	-	-	-	-	80,596	-	-	-	-	3,599,023
RITU	-	-	-	-	-	102,974	5,000	-	-	-	5,740,597
Watershed Empowering Citizens Project	-	-	-	-	-	80,723	5,000	-	-	-	4,066,669
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	-	-	-	-	-	197,737	-	-	-	-	12,453,591
Dhaka Environmentally Sustainable Water Supply Project (DESWSWP)	619,079	-	-	-	-	-	-	-	-	-	13,646,686
Dhaka Cox's Bazar Rail Track Construction Project (DCORLCP)	856,733	-	-	-	-	53,209	-	-	-	-	10,674,355
Prerna Bridge Rail Link Project (PRRLP) Phase-I Dhaka, Bhanga	453,270	-	-	-	-	101,820	-	-	-	-	20,198,961
Maternity Allowance Fund	-	-	-	-	-	-	-	-	-	-	1,412
Maternity Allowance Centred SAPNA Package for Poverty Alleviation	-	-	-	-	-	-	-	-	-	-	2,634,388
Right to Water and Sanitation in Bangladesh	88,790	-	-	-	-	-	-	-	-	-	401,790
Vulnerable Group Development Programme-VGD	-	-	-	-	-	-	-	-	-	-	857,516
Strengthening Partnerships, Results and Innovations in Nutrition Globally	-	-	-	-	-	-	-	-	-	-	4,896,789
Addressing Water, Sanitation & Hygiene (WASH Plus Follow-up Programme)	-	-	-	-	-	-	-	-	-	-	250,360
Central Office-DORP Home	-	-	-	-	-	29,897	-	-	-	-	157,226
DORP- General Fund	1,997,872	-	-	1,133,400	-	-	-	-	-	-	5,555,536
Sub Total	11,934,983	-	77,310,000	1,133,400	2,631,200	655,083	10,000	302,146	3,663,780	344,650	89,772,272
Total							419,500				492,699,180



Payments:

Name of Project	Credit Disbursement	Savings Return	Donation/Contribution	Other Revenue Expenses	Bank Charges	TA/DA & Conveyance	Stationery	House Rent	Entertainment	Salary	Training	Refund to PKSF/ Others	Refund to PKSF & Bangladesh Bank Service Charges	DFP Return
Credit:														
OCRP Micro Credit Program	254,671,000	26,073,088	-	2,436,125	146,548	520,759	350,150	833,192	179,239	12,921,604	45,923	78,623,449	6,177,496	443,539
ENRICH Project	-	-	-	5,249,379	-	-	-	-	-	-	-	-	-	-
Grihayan Tahabli (Housing Credit)-Bangladesh Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	254,671,000	26,073,088	-	7,685,504	146,548	520,759	350,150	833,192	179,239	12,921,604	45,923	78,623,449	6,177,496	443,539
Non-Credit:														
PLCEHD-2	-	-	-	9,609	-	-	-	-	-	-	-	-	-	-
Accelerating Wash Monitoring Perspective	-	-	-	527,213	1,243	-	-	-	-	-	-	-	-	-
Panji Jibon Project- Phase II	-	-	-	2,877,414	-	17,131	18,339	75,000	-	2,008,467	-	-	-	-
RITU	-	-	-	1,804,035	6,272	240,435	32,338	87,864	-	2,011,448	-	-	-	-
Watershed Empowering Citizens Project	-	-	-	352,657	-	311,813	34,469	2,898,160	-	2,898,160	-	-	-	92,127
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	-	-	-	-	-	102,619	26,373	72,000	-	1,324,608	-	-	-	-
Dhaka Environmentally Sustainable Water Supply Project (DESWSF)	-	-	-	6,589,401	13,949	426,352	116,170	186,408	-	4,710,405	-	-	-	9,500
Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	-	-	-	2,668,967	3,972	407,625	257,929	1,363,380	-	8,508,665	-	-	-	35,003
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka-Banoga	-	-	-	2,668,233	1,528	150,335	74,778	400,000	-	2,836,178	-	-	-	7,150
Maternity Allowance Fund	-	-	-	2,459,647	2,963,58	227,624	159,990	775,000	-	11,144,000	-	-	-	21,969
Alleviation	-	-	-	-	1,412	-	-	-	-	-	-	-	-	-
Right to Water and Sanitation in Bangladesh	-	-	-	30,000	1,855	-	31,962	-	-	2,555,722	-	-	-	-
Vulnerable Group Development Programme-VGD	-	-	-	401,040	750	85,200	30,000	145,000	-	430,500	-	-	-	-
Strengthening Partnerships, Results and Innovations in Nutrition Globally	-	-	-	147,579	1,087	-	-	-	-	-	-	-	-	-
Addressing Water, Sanitation & Hygiene (WASH Plus Follow-up	-	-	-	370,366	2,911	231,843	42,553	196,286	-	3,606,893	-	-	-	-
Co-graming	-	-	-	52,000	1,855	20,525	-	-	-	176,000	-	-	-	-
OCRP-OCRP Home	-	-	-	110,902	4,266	-	-	-	-	-	-	-	-	-
OCRP-General Fund	-	-	-	1,696,333	3,606	156,009	215,425	3,344,818	-	2,063,522	-	-	-	19,915
Sub Total	254,671,000	26,073,088	1,148,990	22,745,299	47,272	2,377,651	1,038,337	4,178,010	179,239	56,904,392	45,923	79,314,449	6,177,496	185,664
Total				30,439,803	193,820	2,898,310	4,388,467							629,203



Development Organisation of the Rural Poor (DORP)

Note to the Financial Statements for the year ended 30 June, 2017

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 20-02-2017
- (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 25 (twenty-five) 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 03-12-2016 comprises as follows:

Chairman	:	Md. Azhar Ali Talukder
Vice-Chairman	:	Dr. Razia Begum
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 loan is Tk. 50,000 and maximum Tk. 70,000. 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 has been started from September-2014 and will continue at Razapur Union under Belkuchi Upazila of Sirajgonj District.
- A.03 **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.04 **Accelerating 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 from March, 2011 to February, 2014 covered one Union of one Upazila. 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 on December, 2016.
- A-05 **Panii Jibon Project -Phase II:**
The overall goal of the project is “Contribute to improve the climate change resilience and livelihoods of disadvantaged people living in the disaster prone areas of South West Bangladesh. Women and men living in the project area demand their WASH rights and benefit from improved WASH governance to increase year-round access to and use of safe drinking water, sanitation facilities and hygiene practices. The project started form 01 January 2017 and wil end on December, 2017. The project covers 1 upazila Bagerhat district namely Morrelgonj. It is funded by HELVITAS Swiss Interco operation, Bangladesh.
- A-06 **RITU:**
Ritu project is a joint initiative of Simavi, Red Orange and TNO in a close collaboration with two local partner organizations namely DORP and BNPS. The intervention strategy is based on an integrated approach in health, education, water and sanitation and gender issues and includes a multi-pronged behavioral and awareness raising communication approach; capacity building on MHM; knowledge exchange; investing in an enabling MHM environment; liaison with the private sector etc. DORP is mainly engaged in improving WASH facilities for girls at schools for which project will create an enabling environment for resource tapping to address Menstrual Hygiene/Health Management (MHM) through Budget tracking modalities among various stakeholders (Local Government Institutions-LGI i.e. Upazila Parishad, Union Parishad; School

Management Committee; Upazila Health and Family Welfare service provider, Department of Public Health Engineering-DPHE, Education Engineering Department and local Civil Society/NGO). The project started its activities from 01 September, 2016 and will be ended on 30 April, 2019. The project covers 8 upazilas of Netrokona district namely Netrokona Sadar, Mohanganj, Madan, Purbodhala, Kendua, Kalmakanda, Atpara, and Khaliaghuri. It is funded by SIMAVI, Netherlands.

A-07 **Watershed Empowering Citizens Project:**

The main aim of "Watershed Empowering Citizen Project" is to strengthen capacity of Civil Society Organisations (CSOs) to advocate and lobby in the interrelated fields of IWRM and WASH to ensure equity and social inclusion, as well as sustainable usage of water resources. It will contribute to the Sustainable Development Goal for universal access to water and sanitation services and water security (SDG6) by making the voices of citizens heard and strengthening governance and accountability. Three following main strategies of watershed program: 1) Strengthening the capacity of CSOs to conduct lobby and advocacy for sustainable WASH services for all. 2) Improving policy implementation, practice and coordination. 3) The inter-stakeholder dialogue etc. The project started from 01 February, 2017 and will be ended on December, 2020. The project covers 1 upazila of Bhola district namely Bola Sadar. It is funded by SIMAVI, Netherlands

A-08 **Unique Intervention for Quality Primary Education Project (UNIQUE-II):**

Unique Intervention for Quality Primary Education-UNIQUE II is a 6-years 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 is extended September, 2018.

A-09 **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) of 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-10 **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 2,208 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 upazila under the Lakshmipur district and Monohorganj upazila under Comilla district from Vulnerable Group Development (VGD) Program. It is supported by Ministry of Women & Child Affairs of Government of Bangladesh.

A-11 **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 and

v) Saving, 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 and coordinating role.

A-12 **Resettlement: Dhaka Environmentally Sustainable Water Supply Project (DESWSP):**

Dhaka Environmentally Sustainable Water Supply Project (DESWSP) is one of the sub-projects 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 01 March, 2015 and will be ended on 31 August, 2018.

A-13 **Dohazari Cox's Bazar Rail Track Construction Project (DCRTCP):**

Dohazari Cox's Bazar Rail Track Construction Project (DCRTCP) under the Ministry of Railway. The Project is located in the Districts of Chittagong and Cox's Bazar and spans across six Upazillas and 59 mouzas. The proposed right of way for the alignment is between 50m and 60m over the 100.831 km length of the alignment. Bangladesh Railway (BR) recruited the Development Organization of the Rural Poor (DORP) in joint venture with Pathmark Associates Limited as to consultant for implementation of the LAP and RP as well as conduct additional social development activities of the project. The implementation of the RP of the project, following the ADB's Safeguards Policy Statement and the project of Government of Bangladesh (GoB) (1982 Ordinance II) is under way. Project has started from 08 February, 2017 and will be ended on 07 June, 2020.

A-14 **Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga:**

Padma Bridge Rail Link Project" is one of the Fast Track project under the Ministry of Railway. The project is jointly funded by Govt. of the Republic of China and the Government of Bangladesh. Bangladesh Railway is the Executing Agency (EA). The project, when implemented will reduce the travel time and increase the volume of passengers and freights. Updated Full Resettlement Plan (UFRP) was approved in September, 2016. The project covers the administrative areas of Dhaka, Narayanganj, Munshiganj, Shariatpur, Madaripur and Faridpur. According to UFRP the project requires 358.41 ha of land that includes 120.54 ha land of public (BR, PMB, RHD and BBA) and 237.87 ha are private land to be acquired where 3548 persons would be affected by the adverse impact of the Project on the ROW. For implementation of Resettlement Plan (RP), DORP entered into an agreement on 30 January, 2017 with Construction Supervision Consultant (CSC) and started work from 01 February, 2017.

To facilitate the program the INGO-DORP has one project office in Dhaka and four field offices which are two at Panchar & Surjonagor, Madaripur district (one is area office and one is sub-office) and another two are at Sreenagro, Munshigonj and Hasanabad, Dhaka (one is area office and one is sub-office) with full man power and logistics as per contract agreement.

The INGO-DORP from the beginning started assisting the project Affected Person (PAPs)/ Entitled Persons (EPs). The Titled (directly affected person) and Non-Titled (indirectly affected person) EPs have been indentifying for payment additional Grant/top up and Resettlement Benefits (RB) as per entitlement matrix.

The manpower was commensurate with the volume of work for implementation of Resettlement Plan (RP). Total manpower (key staff-7 and non-key staff-55, total 62) are being

utilized for the project is 3,510 man-months over 54 months. The project started on 01 February, 2017 and will be ended on 31 July, 2021.

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;
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 Lakshmipur 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);
30. Dhaka Water Supply Sector Development Program(DWSSDP).

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 (IHCPR) 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 Banshkhali ; 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 Service Delivery Systems in Bangladesh (DHSS); District and Key
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)";
28. Right to Water and Sanitation in Bangladesh;
29. 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.

Cash and Cash Equivalents:

Cash and cash equivalents comprises of cash in hand and cash at bank that are readily convertible to a known amount of cash and subject to insignificant risk to change in value.

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 30-06-2016 financial statements and footnotes to the 30-06- 2017 presentation.

Reporting Period:

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

	30-06-2017	30-06-2016
	<u>Taka</u>	<u>Taka</u>
4. Fixed Assets: Tk. 47,379,002		
Cost:		
Opening Balance	69,937,631	69,237,592
Add: Addition during the year	1,925,063	700,039
Closing Balance	<u>71,862,694</u>	<u>69,937,631</u>
Depreciation:		
Opening Balance	21,581,688	15,678,709
Add: Charged during the year	2,902,004	5,902,979
Closing Balance	<u>24,483,692</u>	<u>21,581,688</u>
Written Down Value	<u>47,379,002</u>	<u>48,355,943</u>

Details are given in Schedule-1.

5. Revolving Credit: Tk. 153,445,723

Opening Balance	136,232,623	115,139,470
Add: Disbursed during the year	254,671,000	222,508,000
	<u>390,903,623</u>	<u>337,647,470</u>
Less: Realized during the year	232,134,484	196,241,217
Less: Write off during the year	3,502,178	5,173,630
Less: Prior year Adjustment	1,821,238	-
Closing Balance	<u>153,445,723</u>	<u>136,232,623</u>

Details are given in Schedule-2.

6. Disaster Management Fund Investment (DMFI): Tk. Nil

Opening Balance	510,711	510,711
Less: Transfer to Fund	510,711	-
Closing Balance	<u>-</u>	<u>510,711</u>

7. Advance against Salary: Tk. 349,656

Opening Balance	314,603	150,215
Add: Paid during the year	337,199	547,725
	<u>651,802</u>	<u>697,940</u>
Less: Realized during the year	302,146	383,337
Closing Balance	<u>349,656</u>	<u>314,603</u>

Details are given in Schedule-3.

8. Staff Loan (Motor Cycle & Bi-cycle): Tk. 858,185

Opening Balance	812,835	394,103
Add: Paid during the year	390,000	675,725
	<u>1,202,835</u>	<u>1,069,828</u>
Less: Realized during the year	344,650	256,993
Closing Balance	<u>858,185</u>	<u>812,835</u>

Details are given in Schedule-4.

	30-06-2017	30-06-2016
	<u>Taka</u>	<u>Taka</u>
9. Cash & Bank Balances: Tk. 5,911,351		
Cash in Hand:		
DORP Micro Credit Program	13,475	127,927
ENRICH Project	10,996	6,121
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	10,383
Sub-Total	<u>24,471</u>	<u>144,431</u>
Non-Credit		
PLCEHD-2	-	-
Accelerating Wash Monitoring Perspective	18	1,169
Panii Jibon Project-Phase II	11,317	-
RITU	5,374	-
Watershed Empowering Citizens Project	10,447	-
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	659	4,311
Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	358	-
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	10	-
Strengthening Partnerships, Results and Innovations in Nutrition Globally	-	13,569
Sub-Total	<u>28,183</u>	<u>19,049</u>
Total	<u>52,654</u>	<u>163,480</u>
Cash at Bank:		
DORP Micro Credit Program	839,735	4,504,126
ENRICH Project	48,304	56,458
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	101,483	334,025
Sub-Total	<u>989,522</u>	<u>4,894,609</u>
Non-Credit:		
PLCEHD-2	-	9,930
Accelerating Wash Monitoring Perspective	2,077	1,115,194
Panii Jibon Project- Phase II	58,723	-
RITU	836,427	-
Watershed Empowering Citizens Project	2,080,581	-
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	111,544	37,714
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	82,578	1,397,253
Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	1,069,794	-
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	319,057	-
Maternity Allowance Fund	-	1,412
Maternity Allowance Centered SAPNA Package for Poverty Alleviation	14,819	1,014
Right to Water and Sanitation in Bangladesh	-	401,790
Vulnerable Group Development Programme-VGD	18,150	818
Strengthening Partnerships, Results and Innovations in Nutrition Globally	-	3,274,820
Addressing Water, Sanitation & Hygiene (WASH Plus)	-	19,260
Central Office-DORP Home	22,241	123,929
DOPR-General Fund	253,184	109,347
Sub-Total	<u>4,869,175</u>	<u>6,492,481</u>
Total	<u>5,858,697</u>	<u>11,387,090</u>
Grand-total	<u>5,911,351</u>	<u>11,550,570</u>

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

	30-06-2017	30-06-2016
	<u>Taka</u>	<u>Taka</u>
10. FDR: Tk. 11,365,054		
Opening Balance	10,747,264	5,812,586
Add: Interest Charged during the year	663,234	-
Add: Purchased during the year	3,638,336	9,667,862
	<u>15,048,834</u>	<u>15,480,448</u>
Less: Encashment during the year	3,683,780	4,733,184
Closing Balance	<u>11,365,054</u>	<u>10,747,264</u>

Details are given in Schedule-6

11. Fund: Tk. 31,363,239		
Opening Balance	27,630,664	40,375,728
Add: Surplus/(Deficit)	4,733,306	(7,636,133)
Add: Prior year adjustment for Disaster Management Fund (DMF)	510,711	1,188,760
Less: Adjustment	(1,511,442)	(6,297,691)
Closing Balance	<u>31,363,239</u>	<u>27,630,664</u>

12. Revaluation Reserve: Tk. 29,965,018		
Opening Balance	30,838,414	34,816,516
Less: Revaluation Reserve Debit @ 5%	873,396	3,978,102
Closing Balance	<u>29,965,018</u>	<u>30,838,414</u>

Details are given in Schedule- 1

13. DORP Participatory Fund-DPF: Tk. 4,059,054		
Opening Balance	4,033,174	4,053,354
Add: Received during the year	655,083	830,548
	<u>4,688,257</u>	<u>4,883,902</u>
Less: Refunded during the year	629,203	850,728
Closing Balance	<u>4,059,054</u>	<u>4,033,174</u>

Details are given in Schedule-7

14. Staff Security Fund: Tk. 1,649,425		
Opening Balance	1,770,956	1,413,750
Add: Received during the year	419,500	621,775
	<u>2,190,456</u>	<u>2,035,525</u>
Less: Refunded during the year	541,031	264,569
Closing Balance	<u>1,649,425</u>	<u>1,770,956</u>

Details are given in Schedule-8

	30-06-2017	30-06-2016
	<u>Taka</u>	<u>Taka</u>
15. Group Savings: Tk. 44,906,089		
Opening Balance	36,370,275	31,876,238
Add: Received during the year	34,156,089	28,012,672
	<u>70,526,364</u>	<u>59,888,910</u>
Add: Prior year Adjustment during the year	452,813	
Less: Refunded during the year	26,073,088	23,518,635
Closing Balance	<u>44,906,089</u>	<u>36,370,275</u>
Break-up of received during the year:		
Name of Project		
DORP Micro Credit Program	34,156,089	27,973,489
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	39,183
Total	<u>34,156,089</u>	<u>28,012,672</u>
Break-up of refund during the year:		
Name of Project:		
PKSF funded Micro Credit Program	26,073,088	23,413,229
NON PKSF		
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	105,406
Total	<u>26,073,088</u>	<u>23,518,635</u>
16. Loan from PKSF, DDCF Bank & Others: Tk. 91,655,837		
Loan from PKSF: Tk. 32,600,000		
Opening Balance	40,900,000	30,697,940
Add: Received during the year	25,000,000	31,000,000
Add: Prior year Adjustment during the year	-	3,902,060
	<u>65,900,000</u>	<u>65,600,000</u>
Less: Refunded during the year	33,300,000	24,700,000
Sub Total	<u>32,600,000</u>	<u>40,900,000</u>
Loan from DDCF & Others: Tk. 2,846,920		
Opening Balance	2,846,920	1,917,461
Add: Prior year Adjustment	-	2,616,587
Add: Received during the year	-	1,050,000
	<u>2,846,920</u>	<u>5,584,048</u>
Less: Refunded during the year	-	2,737,128
Sub Total	<u>2,846,920</u>	<u>2,846,920</u>
Loan from Bank : Tk. 56,208,917		
Opening Balance	49,913,366	27,355,601
Add: Received during the year	52,310,000	51,500,000
Add: Prior year Adjustment during the year	-	998
	<u>102,223,366</u>	<u>78,856,599</u>
Less: Refunded during the year	46,014,449	28,943,233
Sub Total	<u>56,208,917</u>	<u>49,913,366</u>
Closing Balance	<u>91,655,837</u>	<u>93,660,286</u>

Details are given in Schedule-9

	30-06-2017 <u>Taka</u>	30-06-2016 <u>Taka</u>
17. Loan Risk Fund: Tk. 6,380,051		
Opening Balance	4,552,184	5,295,406
Add: Received during the year	2,631,200	2,400,310
Less: Prior year Adjustment during the year	217,401	221,954
	<u>6,965,983</u>	<u>7,473,762</u>
Less: Refunded during the year	585,932	2,921,578
Closing Balance	<u>6,380,051</u>	<u>4,552,184</u>
18. Loan Loss Provision (LLP): Tk. 9,290,258		
Opening Balance	9,638,596	4,133,909
Add: Provision made during the year	3,153,840	10,678,317
	<u>12,792,436</u>	<u>14,812,226</u>
Less: Suspense adjustment (Revolving Credit Write Off)	3,502,178	5,173,630
Closing Balance	<u>9,290,258</u>	<u>9,638,596</u>
19. Provision for Audit Fees: Tk. 40,000		
Opening Balance	30,000	-
Add: Provision made during the year	40,000	30,000
	<u>70,000</u>	<u>30,000</u>
Less: Paid during the year	30,000	-
Closing Balance	<u>40,000</u>	<u>30,000</u>
20. Service Charges: Tk. 29,336,143		
Name of Project		
DORP Micro Credit Program	29,289,826	25,286,463
Grihayan Tahabil (Housing Credit) - Bangladesh Bank (e) DORP-Rural	46,317	36,380
Micro Credit (RMC)-Bhabanigonj, Banshkhali, Satkania		
Total	<u>29,336,143</u>	<u>25,322,843</u>

Development Organisation of the Rural Poor (DORP)
Schedule of Fixed assets
for the year ended 30 June, 2017

Sl. No.	Particulars	Cost			Rate	Balance as on 01-07-2016	Charged during the year	Disposal during the year	Balance as on 30-06-2017	Revaluation Reserve	Schedule-1 Written down value as on 30-06-2017	
		Balance as on 01-07-2016	Addition 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			5%	6,014,922	184,241		2,514,338		3,500,584	
	Cyclone Shelter (Dongra, Banskhali)	3,635,993			10%	3,635,993	120,440		2,552,031		1,083,962	
	Tin Shed Building (Bhabanigoni)	200,000			10%	200,000	7,361		133,751		66,249	
	Tin Shed Building (Gunaguri, Banskhali)	524,584			10%	524,584	25,588		294,290		230,294	
	Medical Centre (Baharchara Banskhali)	519,942			10%	519,942	6,883		457,966		61,946	
	Tin Shed Building (Saydabad)	1,357,899			10%	1,357,899	72,418		706,142		651,757	
		Sub-Total	12,253,340				12,253,340	416,931		6,658,548		5,594,792
		3 Furniture & Fixtures	3,815,917				4,708,350	438,681		2,953,624		1,754,726
		4 Equipment:										
	Computer (98 nos.) + Laptop (27nos.) + Printer (13 Nos.)	4,549,000	1,004,151		20%	5,553,151	560,765		3,310,089		2,243,062	
	Web Site	50,000			20%	43,960	1,208		45,168		4,832	
	Software	208,000			20%	208,000	26,624		101,504		106,496	
	Office Equipment	592,334	15,519		20%	607,853	41,454		442,039		165,814	
	Photocopy Machine (4 nos.)	655,180			20%	655,180	40,191		494,415		160,765	
	Generator (1 nos.)	419,000			20%	419,000	20,124		338,502		80,498	
	Multimedia Projector (3 nos.)	275,120			10%	275,120	15,052		139,656		135,464	
	Camera(3)	170,760	12,960		10%	183,740	14,342		54,660		129,080	
		6,919,414	1,032,630			7,952,044	719,760		4,926,033		3,026,011	
5	Vehicles:											
	Micro Bus (1 nos.)	1,738,416			15%	1,738,416	65,726		1,365,968		372,448	
	Motor Cycle (47 nos.)	6,641,283			10%	6,641,283	356,436		3,433,372		3,207,921	
	Bi-Cycle (75 nos.)	574,312			10%	574,312	31,074		294,649		279,663	
		8,954,021				8,954,021	453,236		5,093,989		3,860,032	
	Sub-Total	35,121,115	1,925,063			37,046,178	2,028,608		19,632,194		17,413,984	
	Revalued Assets:											
	Land	13,370,500				13,370,500					13,370,500	
	Building	21,446,016			5%	21,446,016	873,396		4,851,498		16,594,518	
		34,816,516				34,816,516	873,396		4,851,498		29,965,018	
	Balance as on 30-06-2017	69,937,631	1,925,063			71,862,694	2,902,004		24,483,692		47,379,002	
	Balance as on 30-06-2016	69,237,592	700,039			69,937,631	1,924,877		17,603,586		48,355,943	

