

**Auditor's Report  
&  
Financial Statements  
of  
Development Organisation of  
the Rural Poor (DORP)  
for the year ended 30 June, 2018**

# Development Organisation of the Rural Poor (DORP)

for the year ended 30 June, 2018

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**KAZI ZAHIR KHAN & CO.**  
CHARTERED ACCOUNTANTS

কাজী জহির খান এন্ড কোং  
চার্টার্ড একাউন্ট্যান্টস

**Independent Auditors' Report to the Executive Committee of  
Development Organisation of the Rural Poor (DORP)  
for the year ended 30 June, 2018**

**Report on the Financial Statements**

We have audited the accompanying Financial Statements of "Development Organisation of the Rural Poor (DORP)", which includes the Consolidated Statement of Financial Statement, Consolidated Statement of Income & Expenditure and Consolidated Statement of Receipts & Payments for the year ended 30 June, 2018 together with notes thereto.

**Management's Responsibility for the Financial Statements**

DORP's 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 opinion on these financial statements based on our audit. We conducted our audit in accordance with the Bangladesh Standards on Auditing. Those standards require that we comply with ethical requirements and 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

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

**Opinion**

In our opinion, the financial statements present fairly in all material respects, the Statement of Financial Position of the Organisation as at 30 June, 2018 and its financial performance for the year then ended in accordance with Bangladesh Financial Reporting Standards (BFRS).

Further to our opinion in the above paragraph, we state 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 Statement of Financial Position, Statement of Income & Expenditure and Statement of Receipts & Payments 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 Organisation at the date and of its operational results for the year ended on that date.

Dated: Dhaka  
28 November, 2018

*Kazi Zahir Khan & Co.*  
KAZI ZAHIR KHAN & CO.  
Chartered Accountants.

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Development Organisation of the Rural Poor (DORP)

Consolidated Statement of Financial Position  
as at 30 June, 2018

<u>Property &amp; Assets</u>	<u>Note</u>	<u>Schedule</u>	<u>30-06-2018</u> <u>Taka</u>	<u>30-06-2017</u> <u>Taka</u>
Fixed Assets	4	1	45,632,974	47,379,002
Revolving Credit	5	2	183,952,473	153,445,723
Advances against Salary	6	3	341,656	349,656
Staff Loan (Motor Cycle & Bi-Cycle)	7	4	690,685	858,185
Cash & Bank Balances	8	5	8,282,348	5,911,351
FDR	9	6	12,552,544	11,365,054
<b>Total Property &amp; Assets</b>			<b>251,452,680</b>	<b>219,308,971</b>
<b>Represented by:</b>				
<u>Fund &amp; Liabilities</u>				
Fund	10		33,864,667	31,363,239
Revaluation Reserve	11		29,135,292	29,965,018
DORP Participatory Fund-DPF	12	7	4,875,219	4,059,054
Staff Security Fund	13	8	1,532,425	1,649,425
Group Savings	14		54,171,465	44,906,089
Loan from PKSF, Bank & Others	15	9	107,512,262	91,655,837
Seasonal Loan Risk Fund	16		8,683,616	6,380,051
Loan Loss Provision (LLP)	17		11,627,734	9,290,258
Provision for Audit Fees	18		50,000	40,000
<b>Total Fund &amp; Liabilities</b>			<b>251,452,680</b>	<b>219,308,971</b>

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

  
28/11/2018  
Director Finance & Admin.

  
CEO & Member Secretary

This is the Financial Position  
referred to in our report of even date.



KAZI ZAHIR KHAN & CO.  
Chartered Accountants

Dated: Dhaka  
28 November, 2018

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

**Consolidated Statement of Income & Expenditure  
for the year ended 30 June, 2018**

<u>Income</u>	<u>Note</u>	30-06-2018 <u>Taka</u>	30-06-2017 <u>Taka</u>
Fund		103,830,051	79,649,962
Contribution DORP, Beneficiary & Staff		15,135,852	4,301,561
Overhead		2,155,642	1,704,671
Service Charges	19	36,579,571	29,336,143
Pass Book		88,950	81,355
Admission/Membership Fees		40,250	44,700
Form Sale		61,185	16,120
Bank/FDR Interest		959,902	898,783
Accommodation, Afforestation etc.		495,150	1,133,400
<b>Total</b>		<b>159,346,553</b>	<b>117,166,695</b>
<b><u>Expenditure</u></b>			
Salary		85,116,889	56,904,392
Other Revenue Expenses		40,807,163	30,430,803
Fund Transfer PNGO		-	494,107
Donation/Contribution		917,391	1,148,990
House Rent		6,660,273	4,178,010
TA/DA & Conveyance		4,281,346	2,898,310
Training		7,002	45,923
Stationery		1,761,404	1,388,487
Entertainment		334,854	179,239
Bank Charges		226,786	193,820
Refund to PKSF Service Charges		6,663,496	6,177,496
Interest paid on Savings		2,445,176	1,956,506
Provision for DMRI/ LLP		3,129,745	3,153,840
VAT & Tax		1,453,308	293,995
Networking Subscription		236,705	22,000
EC Meeting		34,555	25,467
Provision for Audit fees		50,000	40,000
Depreciation		2,719,032	2,902,004
Excess of Income over Expenditure		2,501,428	4,733,306
<b>Total</b>		<b>159,346,553</b>	<b>117,166,695</b>


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

  
28/11/2018  
Director Finance & Admin.

  
CEO & Member Secretary

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

Dated: Dhaka  
28 November, 2018

  
KAZI ZAHIR KHAN & CO.  
Chartered Accountants

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

**Consolidated Statement of Receipts & Payments  
for the period from 01 July, 2017 to 30 June, 2018**

<u>Receipts</u>	30-06-2018 <u>Taka</u>	30-06-2017 <u>Taka</u>
<b>Opening Balances:</b>	<b>5,911,351</b>	<b>11,550,570</b>
Cash in Hand	52,654	163,480
Cash at Bank	5,858,697	11,387,090
Fund/Donation	103,830,051	79,649,962
Contribution, DORP, Beneficiary & Staff	14,321,802	4,301,561
Overhead	2,155,642	1,704,671
Service Charges	36,579,571	29,336,143
Sale of Pass Book	88,950	81,355
Admission/Membership Fees	40,250	44,700
Form Sale	61,185	16,120
Bank/FDR Interest	959,902	898,783
Accommodation, Afforestation etc.	495,150	1,133,400
Credit Realization	283,639,981	232,134,484
Savings	42,650,854	34,156,089
Interim Borrowings	15,650,000	11,934,983
Loan From PKSF & Others	82,500,000	77,310,000
Loan Risk Fund	3,322,110	2,631,200
DPF	1,177,651	655,083
Staff Security Received	153,000	419,500
Advance Salary Realized	197,810	302,146
FDR Encashment	-	3,683,780
Staff Loan Recovery	196,500	344,650
<b>Total</b>	<b>593,931,760</b>	<b>492,289,180</b>

<u>Payments</u>	<u>30-06-2018</u> <u>Taka</u>	<u>30-06-2017</u> <u>Taka</u>
Salary	85,116,889	56,904,392
Other Revenue Expenses	40,862,839	30,430,803
Fund Refund	-	494,107
Donation/Contribution	917,391	1,148,990
House Rent	6,660,273	4,178,010
TA/DA & Conveyance	4,281,346	2,898,310
Training	7,002	45,923
Stationery	1,761,404	1,388,487
Entertainment	334,854	179,239
Bank Charges	226,786	193,820
Refund to PKSF Service Charges	6,663,496	6,177,496
Interest paid on Savings	2,445,176	1,956,506
Net Working Subscription	236,705	22,000
EC Meeting Expenses	34,555	25,467
VAT & Tax	1,453,308	293,995
Credit Disbursement	314,939,000	254,671,000
Savings Return	33,385,478	26,073,088
Refund to PKSF/Others	66,643,575	79,314,449
DPF Return	361,486	629,203
FDR Purchase	1,187,490	3,638,336
Loan Risk Fund Refund	1,018,545	585,932
Staff Security Return	270,000	541,031
Interim Borrowings	15,650,000	11,934,983
Staff Loan	29,000	390,000
Advance Salary	189,810	337,199
Purchase of Fixed Assets	973,004	1,925,063
<b>Closing Balances</b>	<b>8,282,348</b>	<b>5,911,351</b>
Cash in Hand	104,367	52,654
Cash at Bank	8,177,981	5,858,697
<b>Total</b>	<b>593,931,760</b>	<b>492,289,180</b>

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

  
Director Finance & Admin.

  
CEO & Member Secretary

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

  
Kazi Zahir Khan & Co.

Dated: Dhaka  
28 November, 2018

KAZI ZAHIR KHAN & CO.  
Chartered Accountants



**Development Organisation of the Rural Poor (DORP)**  
**Project wise Statement of Income & Expenditure**  
**for the year ended 30 June, 2018**

Income:

Name of Project	Fund/Donation	Contribution DORP, Beneficiary & Grant	Overhead	Service Charges	Pass Book	Admission/ Membership Fees	Form Sale	Bank/BDR Interest	Accommodation, Allowances, etc.	Total
<b>Credit:</b>										
DORP Micro Credit Program	-	518,882	-	39,531,127	88,950	37,650	53,145	856,949	-	38,088,703
ENRICH Project	4,172,756	1,436,590	-	48,444	-	-	-	-	-	5,609,348
Ganbaray Talibah (Housing Credit Bangladesh Bank)	-	-	-	36,879,871	88,950	37,650	53,145	856,949	-	43,744,495
<b>Sub-total:</b>	<b>4,172,756</b>	<b>1,955,472</b>	-	<b>36,879,871</b>	<b>88,950</b>	<b>37,650</b>	<b>53,145</b>	<b>856,949</b>	-	<b>43,744,495</b>
<b>Non-Credit:</b>										
Accelerating Wash Monitoring Perspective Farid Ajon Project- Phase II	-	-	-	-	-	-	-	-	-	-
RITU	8,660,000	-	-	-	-	-	-	16,814	-	8,706,814
Wateraid Empowering Citizens Project	8,684,126	-	-	-	-	-	-	26,777	-	8,720,903
WASH SDG Bangladesh Inception Phase Participation	5,793,899	-	-	-	-	-	-	12,765	-	5,806,664
Integrity in School Wash	2,505,159	-	-	-	-	-	-	2,505,159	-	5,010,318
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	1,497,105	-	-	-	-	-	-	7,761	-	1,504,866
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	6,529,504	-	-	-	-	-	-	85	-	6,529,589
Dohazul Cox's Bazar Rail Track Construction Project (DCR/CTP)	10,661,642	-	-	-	-	-	-	3,261	-	10,664,903
Padma Bridge Rail Link Project (PBRL) Phase-1 (Dhaka- Bhanu)	13,068,322	-	-	-	-	-	-	4,409	-	13,072,731
Development of required infrastructure facilities for the implementation of the activities of Paya Dese S&A PWT	39,899,937	-	-	-	-	-	-	14,445	-	39,914,382
Construction of Chaling-Fer- Bakhrabad Gas Transmission Parallel pipeline Project	983,290	-	-	-	-	-	-	1,351	-	984,641
Banabadar- Singapore 200 MW USE Coal Fired Power Plant	-	1,500,000	-	-	-	-	-	-	-	1,500,000
Wateraid Group Development Programme-QGD	903,519	-	-	-	-	-	-	877	-	904,396
Malaria Abatement Centered SAPNA Projects for Poverty Alleviation	419,520	-	-	-	-	-	-	-	-	419,520
DORP - Office DORP Home	-	-	-	-	-	2,000	-	14,409	-	16,409
DORP - General Fund	-	-	-	-	-	-	8,040	-	-	8,040
<b>Sub-total</b>	<b>99,667,293</b>	<b>13,180,380</b>	<b>2,155,642</b>	<b>2,155,642</b>	<b>88,950</b>	<b>2,000</b>	<b>8,040</b>	<b>102,952</b>	<b>498,150</b>	<b>115,802,858</b>
<b>Total</b>	<b>103,835,051</b>	<b>15,135,852</b>	<b>2,155,642</b>	<b>36,879,871</b>	<b>88,950</b>	<b>49,250</b>	<b>61,185</b>	<b>959,902</b>	<b>498,150</b>	<b>159,346,853</b>





Development Organisation of the Rural Poor (DORP)  
Project wise Statement of Receipts & Payments  
for the period from 01 July, 2017 to 30 June, 2018

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
<b>Grants:</b>											
DORP Micro Credit Program	13,475	639,735	-	303,433	-	274,201,851	41,798,712	35,880,315	88,950	37,653	53,145
ELITCH Project	10,966	48,304	4,172,756	837,987	-	8,888,367	352,142	650,812	-	-	-
Gratuation Fund/ Housing Credit, Bangladesh Bank	-	101,483	-	-	-	539,763	-	48,444	-	-	-
Sub-Total	24,471	889,522	4,172,756	1,141,420	-	283,639,981	42,150,854	36,579,571	88,950	37,653	53,145
<b>Non-Credit:</b>											
Securities/Share Monitoring Periodic/ive	18	2,977	-	-	-	-	-	-	-	-	-
Shilpa Project Phase II	11,317	49,723	8,692,050	-	-	-	-	-	-	-	-
6111 Job Project	4,374	839,471	8,884,180	-	-	-	-	-	-	-	-
Water/Safe Engineering Citizens Project	19,447	2,085,981	2,454,189	-	-	-	-	-	-	-	-
WASH S205 Bangladesh Inspection Phase Participation	-	-	5,497,106	-	-	-	-	-	-	-	-
Unicef Intervention for Quality Primary Education Project (UWQPE-II)	-	111,544	6,529,504	2,586,549	-	6,529,504	-	-	-	-	-
Orissa Unemployment, Sustainable Water Supply Project (OESWSP)	659	82,578	10,661,942	-	-	-	-	-	-	-	-
Danzon Cox's Bazar Rail Track Construction Project (DORLCP)	358	1,069,794	13,069,322	2,982,486	-	-	-	-	-	-	-
Fahma Bridge Rail Link Project (FBRLP) Phase-1 Dhaka, Bangladesh	10	319,957	39,889,937	-	-	-	-	-	-	-	-
Development of required infrastructure facilities for the implementation of	-	-	-	1,804,660	-	-	-	-	-	-	-
the activities of Para-Dead Sea Port	-	-	863,260	2,208,000	-	-	-	-	-	-	-
Construction of Chittagong Jirra- Baharabad Gas Transmission Parallel Feeding Project	-	-	-	-	-	-	-	-	-	-	-
Bangladesh- Singapore 100 MW USF Coal Fired Power Plant	-	-	-	1,500,000	-	-	-	-	-	-	-
Vulnerable Group Development Programme-VGD	-	18,150	903,519	-	-	-	-	-	-	-	-
Maternity Allowance Saveried SAPMA Package for Poverty Alleviation	-	14,819	419,520	-	-	-	-	-	-	-	-
Central Office-DORP Home	-	22,241	-	-	-	-	-	-	-	2,600	-
DORP- General Fund	-	253,194	-	2,098,665	-	-	-	-	-	-	8,040
Sub-Total	28,183	4,859,175	99,657,293	13,180,380	2,155,642	-	-	-	-	2,600	8,040
<b>Total</b>	52,654	5,888,697	103,835,051	14,321,802	2,155,642	283,639,981	42,150,854	36,579,571	88,950	40,253	61,185



Receipts:

Name of Project	Bank/FDR Interest	Interim Borrowings	Loan From DDCF	Loan From PKSF & Others	Office rent /Restoration etc.	Loan Risk Fund	DPF	Security Received	Advance Realized	FDR Encashment	Staff Loan Recovery	Total
Credit:												
COOP Micro Credit Program	856,849	11,240,868	-	82,500,000	-	3,322,110	-	153,000	197,810	-	198,500	451,684,596
Shilpi Project	-	-	-	-	-	-	-	-	-	-	-	15,471,366
Garman 1 Thridi Musono Credit-Bangladesh Bank	-	1,409,131	-	-	-	-	-	-	-	-	-	2,090,821
Sub-Total:	856,849	12,650,000	-	82,500,000	-	3,322,110	-	153,000	197,810	-	198,500	489,254,893
Bank-Scholarship With Medico's Perspective	-	-	-	-	-	-	-	-	-	-	-	2,095
Presidential Award	10,614	-	-	-	-	-	-	-	-	-	-	8,920,404
BTU JSPN Project-Phase II	26,777	-	-	-	-	-	-	-	-	-	-	9,762,059
Wingshed Empowerment Citizens Project	12,765	-	-	-	-	-	-	-	-	-	-	8,013,059
WASH-SDG, Bangladesh Inception Phase Participation	-	-	-	-	-	-	-	-	-	-	-	2,515,825
Improve in School wash	7,781	-	-	-	-	-	-	-	-	-	-	1,542,311
Unique Intervention for Quality Primary Education Project (UNIQUE-III)	65	-	-	-	-	-	-	-	-	-	-	9,227,662
Chakra Environmental Sustainability, Sustainable Water Supply Project (DES/MSRP)	3,261	835,376	-	-	-	-	-	-	-	-	-	11,796,220
Chakra Coops Bank Rail Track Construction Project (CC/BLCP)	4,409	178,124	-	-	-	-	-	-	-	-	-	17,534,309
Padma Express Rail Link Project (PR/RLP) Phase-1 Dhaka- Bharosa	14,445	-	-	-	-	-	-	-	-	-	-	40,502,318
Development of recycled infrastructure facilities for the implementation of	-	-	-	-	-	-	-	-	-	-	-	1,804,960
Facilities of Port Durgu Sea Port	-	-	-	-	-	-	-	-	-	-	-	-
Construction of Chittagong-Feni- Bakhraabad Gas Transmission Parallel Pipeline Project	1,350,54	-	-	-	-	-	-	-	-	-	-	3,115,090
Power plant	-	-	-	-	-	-	-	-	-	-	-	-
Bahadurabad, Singapore 200 MW LGE Coal Fired Power Plant	877	3,980,500	-	-	-	-	-	-	-	-	-	3,489,708
University Group Development Programme-UGDP	-	-	-	-	-	-	-	-	-	-	-	922,546
Ministry Assistance Contracted SAP/NA Package for Poverty Alleviation	-	-	-	-	-	-	-	-	-	-	-	434,339
Central Office/DOEP Intra	14,409	-	-	-	-	-	-	-	-	-	-	39,250
DOEP- General Fund	-	-	-	-	-	-	-	-	-	-	-	5,055,113
Sub-Total	102,853	3,000,000	-	-	-	-	-	-	-	-	-	124,677,067
Total	959,702	15,650,000	-	82,500,000	495,150	3,322,110	3,177,681	153,000	197,810	-	198,500	593,931,760



Payments:

Name of Project	Credit Disbursement	Savings Return	Donations/Contribution	Other Revenue Expenses	Bank Charges	TADA & Conveyance	Stationery	House Rent	Entertainment	Salary	Training	Refund to PKSF & Others	Refund to PKSF & Bangladesh Bank Service Charges	DPF Return
<b>Credit:</b>														
DDRP Micro Credit Program	306,879,000	32,648,862	-	2,133,795	145,928	615,157	367,345	938,851	204,915	15,641,892	7,802	63,721,313	8,663,496	104,508
EMROCH Project	7,149,000	438,516	-	5,609,345	-	-	-	-	-	-	-	2,009,000	-	-
Gilguyah Tabdul Hyeino Credit-Bangladesh Bank	1,128,000	-	-	-	-	-	-	-	-	-	-	992,990	-	-
<b>Sub Total</b>	<b>315,156,000</b>	<b>33,087,378</b>	<b>-</b>	<b>7,743,140</b>	<b>145,928</b>	<b>615,157</b>	<b>367,345</b>	<b>938,851</b>	<b>204,915</b>	<b>15,641,892</b>	<b>7,802</b>	<b>66,723,303</b>	<b>8,663,496</b>	<b>104,508</b>
<b>Non-Credit:</b>														
Accelerated Vash Monoboria Perispective	-	-	-	3,545	-	-	-	-	-	-	-	-	-	-
BRU Jobn Project- Phase II	-	-	-	2,607,103	-	487,410	87,817	106,340	-	3,974,126	-	-	-	-
BRU Jobn Project- Phase I	-	-	-	2,831,978	17,822	546,260	64,333	107,820	-	5,232,442	-	-	-	-
Wingshed Empowerment Cabana Project	-	-	-	1,828,540	-	267,854	29,358	156,800	34,882	2,540,168	-	-	-	8,213
WASH 502 Bangladesh Inception Phase Participation	-	-	-	826,740	-	181,084	17,860	42,000	-	1,095,168	-	-	-	-
Workshop in School wash	-	-	-	237,411	-	40,822	8,383	19,258	-	625,136	-	-	-	-
Unique intervention for Quality Primary Education Project (ARJURE-3)	-	-	-	4,793,783	18,882	263,460	76,800	152,304	-	3,994,033	-	-	-	-
Orsha Environmentally Sustainable Water Supply Project (OE-WASP)	-	-	-	2,282,912	4,141	419,314	243,983	1,272,897	-	3,394,296	-	-	-	121,628
Dhaka City Bazar Rail Track Construction Project (DCBL-CP)	-	-	-	4,388,136	4,575	460,815	179,706	960,000	-	16,240,000	-	-	-	84,930
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka-Spazaa	-	-	-	8,198,560	19,288	546,408	363,897	1,960,000	-	27,053,000	-	-	-	43,820
Development of required infrastructure facilities for the implementation of the activities of Eaura Deep Sea Port	-	-	-	387,013	-	51,915	34,242	128,807	-	1,202,244	-	-	-	-
Construction of Chittagong-Feni-Bakhrabad Gas Transmission Dualled zone-3a Dineor	-	-	-	554,279	1,110,05	74,000	32,400	280,000	-	2,184,400	-	-	-	-
UNEP/GEF/ROD/300 BAN USE-COIL Flood Resist Pilot	-	-	-	739,658	-	84,800	42,000	276,500	-	3,348,256	-	-	-	-
UNEP/GEF/ROD/300 BAN USE-COIL Flood Resist Pilot	-	-	-	215,417	1,897	15,300	8,000	108,000	-	508,000	-	-	-	-
Ministry Advance Certified SA/PA Package for Poverty Assessment	-	-	-	419,500	319	11,830	2,690	-	-	-	-	-	-	-
Central Office-DDRP Home	-	-	-	14,870	-	-	-	-	-	-	-	-	-	-
DDRP-General Fund	-	-	-	1,713,322	1,964	205,234	207,368	83,268	95,057	1,834,349	-	-	-	-
Sub Total	<b>314,329,000</b>	<b>33,385,474</b>	<b>917,391</b>	<b>33,118,895</b>	<b>226,786</b>	<b>4,331,345</b>	<b>9,781,464</b>	<b>6,640,872</b>	<b>338,854</b>	<b>85,116,889</b>	<b>7,002</b>	<b>66,643,678</b>	<b>9,663,496</b>	<b>256,848</b>
<b>Total</b>				<b>46,862,035</b>										<b>351,488</b>



Payments:

Name of Project	Less Bank Fund	FSR Purchase	Security Return	Loan Received DDCF	Interim Borrowings	Purchase of Fixed Assets	Staff Loan	Interest paid on Savings	Advance Salary Others	Net Working Subscription	VAT & TAX	EC Meeting	Fund Return	Cash in Hand	Cash at Bank	Total
<b>Cash:</b>																
DOEP Micro Credit Program	1,818,545	1,172,081	125,000	-	15,650,000	138,130	20,000	2,448,176	189,819	175,830	228,728	-	-	62,197	905,012	451,084,526
ENSICH Project	-	-	-	-	-	-	-	-	-	-	-	-	-	156	292,866	15,471,360
Gratayan Tarakar Insurance Credit/Bancobadrash Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	56,831	2,668,671	2,668,671
<b>Sub Total</b>	<b>1,818,545</b>	<b>1,172,081</b>	<b>125,000</b>	<b>-</b>	<b>15,650,000</b>	<b>138,130</b>	<b>20,000</b>	<b>2,448,176</b>	<b>189,819</b>	<b>175,830</b>	<b>228,728</b>	<b>-</b>	<b>-</b>	<b>63,333</b>	<b>1,264,699</b>	<b>469,244,693</b>
<b>Non-Credit:</b>																
Accelerator Wash Monitoring Perspective	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,095
Chari Jibon Project- Phase 1	-	-	-	-	-	858,853	-	-	-	-	-	-	-	20,049	233,886	8,800,404
SHU- Based Empowerment Charms Project	-	-	-	-	-	159,492	-	-	-	-	-	-	-	8,521	795,281	9,302,059
WASH-LOG Bangladesh Incentive Phase Participation	-	-	-	-	-	310,148	-	-	-	-	-	-	-	35	2,895,977	8,113,099
Uttara P. School work	-	-	-	-	-	-	-	-	-	-	-	-	-	6,230	14,245	2,119,415
Unique Intervention for Quality Primary Education Project (UNIQUE-3)	-	-	-	-	-	-	-	-	-	-	-	-	-	8,094	413,499	1,325,311
Dhaka Environmental Sustainable Water Supply Project (DESWSF)	-	-	38,000	-	-	-	-	-	-	-	-	-	-	-	18,300	9,227,662
Dahazari Cox's Bazar Rail Track Construction Project I (DCBLC2)	-	-	127,000	-	-	38,700	-	-	-	-	-	-	-	1,417	77,230	11,796,220
Petna Bridge Rail Link Project (PBRPL) Phase-1 Dhaka- Barisal	-	-	-	-	-	80,700	-	-	-	-	1,230,940	-	-	128	1,076,007	17,534,369
Development of required infrastructure / facilities for the construction of the automatic Ethanol-Diesel Sea Duct (Ethanol-Diesel Project)	-	-	-	-	-	-	-	-	-	-	-	-	-	370	-	1,804,600
Banladesh- Singapore JOMM USE Coal-Fired Power Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	590	38,210	3,115,090
Multistakeholder Group Development Programme-VCO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,468,708
Maternity Allowance Centred SAPMA Package for Poverty Alleviation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,952	322,543
Central Office-DOEP Home	-	14,459	-	-	-	-	-	-	-	-	-	-	-	-	9,071	38,250
DOEP-General Fund	-	14,459	165,000	-	-	814,874	-	-	-	61,075	-	-	-	11	67,547	5,055,113
<b>Sub Total</b>	<b>1,818,545</b>	<b>1,187,490</b>	<b>323,000</b>	<b>-</b>	<b>15,650,000</b>	<b>875,004</b>	<b>20,000</b>	<b>2,448,176</b>	<b>189,819</b>	<b>229,705</b>	<b>1,453,308</b>	<b>24,555</b>	<b>-</b>	<b>41,034</b>	<b>6,812,282</b>	<b>124,077,067</b>
<b>Total</b>	<b>1,818,545</b>	<b>1,187,490</b>	<b>323,000</b>	<b>-</b>	<b>15,650,000</b>	<b>875,004</b>	<b>20,000</b>	<b>2,448,176</b>	<b>189,819</b>	<b>229,705</b>	<b>1,453,308</b>	<b>24,555</b>	<b>-</b>	<b>104,367</b>	<b>6,177,881</b>	<b>693,321,760</b>



## Development Organisation of the Rural Poor (DORP)

### Notes to the Financial Statements for the year ended 30 June, 2018

#### 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 02-02-2018 under NGO Affairs Bureau, GOB.
- (c) DORP is registered under Registration of Societies Act, XXI of 1860 bearing registration no. S-2787 (200) 2002 on 13 May in the year 2002 by the Registrar of Joint Stock Companies & Firms of Bangladesh.
- (d) DORP is registered under Micro Credit Regulatory Authority vide 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	:	Mr. Alok Majumder
Executive Member	:	Ms. Rokery Islam

#### 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/or 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 is 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 by installments and 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 Upzila 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., Standard Bank Ltd. & Midland Bank Ltd.
- A-04 **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 from 01 January, 2017 and will ended on December, 2017. The project covers 1 upazila of Bagerhat district namely Morrelgonj. It is funded by HELVETAS Swiss Interco-operation, Bangladesh.
- A-05 **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, sanitation, 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. The project covers 8 upazilas of Netrokona district namely Netrokona Sadar, Mohonganj, Madan, Purbodhala, Kendua, Kalmakanda, Atpara and Khaliaghuri. It is funded by SIMAVI, Netherlands.
- A-06 **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 and 3) The inter-stakeholder dialogue etc. The project started form 01 February, 2017 and will be ended on December, 2020. The project covers 1 upazila of Bhola district namely Bhola Sadder. It is funded by SIMAVI, Netherlands

**A-07 WASH SDG Bangladesh Inception Phase Participation:**

DORP has been working with WASH-SDG Bangladesh Inception Phase Participation project. Main objective of this project is to collect data and information and planning for a comprehensive action plan for WASH-SDG project. During this phase main activities are: 1) conduct 480 household surveys in 3 Municipalities as well as 9 schools and 3 health centres in Barguna, 2) prepare a tool for monitoring which will be to look beyond development budget of LGIs and see if any additional resources are allocated for WASH demands of those who are often excluded considering no one leave behind. It is a 7 months project started from 01 December, 2017 and ended on 30 June, 2018.

**A-08 Integrity in School WASH: A Reality Check Assessment:**

Main objective of the "Integrity in School WASH: A Reality Check Assessment" is to see the present integrity situation at schools regarding WASH at rural areas. This will help to prepare a plan for next action about what could be done to ensure the integrity. This project has financed by Water Integrity Network-Germany. The area covers of the project in Bhola Sadar upazila under Bhola district, Ramgoti upazila under Laxmupur district and Dhaka City Corporation under Dhaka district. The project started its activities from 20 November, 2017 and will be ended on 31 December, 2018.

**A-09 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 upto February, 2019.

**A-10 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 Gandharbupur 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 & Rugganj Upazila of Narayanganj district and Derma & Gulshan Thana of Dhaka district. The project has started its activities from 01 March, 2015 and will be ended on 31 August, 2018. The project is extended upto June, 2020.

**A-11 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-12 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) of Bangladesh Army 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 under Madaripur district (one is area office and one is sub-office) and another two are at Sreenagro, Munshigonj and Hasanabad under 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.

**A-13 Development of required infrastructure /Facilities for the implementation of the activities of Payra Deep Sea Port Bangladesh Navy of Ministry of Shipping.**

The Payra Sea Port is the 3rd sea port of Bangladesh located in general area in between latitude 21o15'- 22o00' North and longitude 90o00'- 90o30' East on the bank of Rabnabad Channel under Kalapara, a sub district of Patuakali District. The Payra port authority has acquired a total 7000 acre of land to establish the port and its operation. The PPA has planning to support the affected people who loosed their home due to the land acquisition under taking their resettlement. To facilitate the resettlement of the Affected People initiated the following: 1) Establish the Resettlement area with community amenities, (2) Implementation of the Resettlement Plan including the support to the APs for documentation and completion of the formalities to get the CCL. Ensure the APs for their actual resettlement to the resettlement houses/ shelters.

The primary objective of involving DORP is to carry out the design, supervision of the construction works of Resettlement Site and implementation of Resettlement Plan (RP) as the Construction Supervision Management Consultant (CSMC). The project has been started on May, 2018 and will be ended on June, 2020.

**A-14 Construction of Chittagong-Feni- Bakhrabad Gas Transmission Parallel pipeline Project"**

In the face of impending gas shortage impacting on the continued growth of Bangladesh's energy and natural gas under the Gas Transmission Company limited Ministry of Power, Energy and Mineral Resources. Requirements in recent years, the government of Bangladesh has decided to construct about 181 km gas transmission pipeline from Chittagong to Bakhrabad in Cumilla. The project is jointly financed by the Government of Bangladesh and ADB. This Project requires 406.73 acres of land for acquisition and 722.63 acres of land for requisition. Total number of affected households are 3,251 and number of affected persons are 15,668.

DORP team is working to implement resettlement works of the project as INGO. The total assignment will be completed over a period of 18 months. The progress of the INGO works of the Project is satisfactory. The project has started from 15 December, 2017 to be ended on 31 May, 2019.

A-15 **Bangladesh-Singapore 700 MW USE Coal Fired Power Plant:**

Bangladesh Singapore Coal Fired Power Plant Project (BSCFPPP) is a 700 MW Ultra Super-critical Coal Fired Power Plant at Matarbari union of Moheshkhali upazila under Cox's Bazar district Agreement with under the Ministry of Power, Energy and Mineral Resources. The Project is designed for developing Power Sector of Bangladesh to cope with the rapid increase of power demand by supplying power in a stable manner through constructing such Project. A total of 1,335 acres of Land is needed to acquire for this project. The total numbers of Affected Households are 2,000 and numbers of Affected Persons are 8,863 approximately.

INGO-DORP team is working to implement resettlement works in the project. The total assignment will be completed over a period of 18 months. The progress of the INGO works of the Project is satisfactory. The project started from 01 December, 2017 and will be completed by 31 May, 2019.

A-16 **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 Laxmipur 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-17 **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 Children 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.

Till then DORP is conducting the follow-up and monitoring work and rendering support to the SAPNA mothers in their Socio-economic development efforts.

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) Ministry of Health.
21. HIV/AIDS Prevention Project (HAPP); Ministry of Health
22. HIV/AIDS Intervention Services (HAIS); Ministry of Health.
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 Ministry of Agriculture.
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) of Bangladesh Railway.
30. Dhaka Water Supply Sector Development Program(DWSSDP);
31. Maternity Allowance Centered SAPNA Package for Poverty Alleviation.



**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 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 . AECID of Spain.
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);
28. Right to Water and Sanitation in Bangladesh;
29. Addressing Water, Sanitation and Hygiene (WASH) in South Western Bangladesh (WASH Plus Project).
30. Strengthening Partnership, Results and Innovation in Nutrition Globally-SPRING. Save The Children International.



31. Accelerating WASH Monitoring Perspective

**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%. Depreciation has been charged from the date in which the asset comes into use or capitalized on addition, no depreciation is charged in the month of disposal.

**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 30-06-2017 financial statements and footnotes to the 30-06-2018 presentation.

**Reporting Period:**

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



	<b>30-06-2018</b>	<b>30-06-2017</b>
	<b><u>Taka</u></b>	<b><u>Taka</u></b>
<b>4. Fixed Assets: Tk. 45,632,974</b>		
<b>Cost:</b>		
Opening Balance	71,862,694	69,937,631
Add: Addition during the year	973,004	1,925,063
Closing Balance	<u>72,835,698</u>	<u>71,862,694</u>
<b>Depreciation:</b>		
Opening Balance	24,483,692	21,581,688
Add: Charged during the year	2,719,032	2,902,004
Closing Balance	<u>27,202,724</u>	<u>24,483,692</u>
<b>Written Down Value</b>	<u>45,632,974</u>	<u>47,379,002</u>
Details are given in Schedule-1.		
<b>5. Revolving Credit: Tk. 183,952,473</b>		
Opening Balance	153,445,723	136,232,623
Add: Disbursed during the year	314,939,000	254,671,000
	<u>468,384,723</u>	<u>390,903,623</u>
Less: Realized during the year	283,639,981	232,134,484
Less: Write off during the year	792,269	3,502,178
Less: Prior year Adjustment	-	1,821,238
Closing Balance	<u>183,952,473</u>	<u>153,445,723</u>
Details are given in Schedule-2.		
<b>6. Advance against Salary: Tk. 341,656</b>		
Opening Balance	349,656	314,603
Add: Paid during the year	189,810	337,199
	<u>539,466</u>	<u>651,802</u>
Less: Realized during the year	197,810	302,146
Closing Balance	<u>341,656</u>	<u>349,656</u>
Details are given in Schedule-3.		
<b>7. Staff Loan (Motor Cycle &amp; Bi-cycle): Tk. 690,685</b>		
Opening Balance	858,185	812,835
Add: Paid during the year	29,000	390,000
	<u>887,185</u>	<u>1,202,835</u>
Less: Realized during the year	196,500	344,650
Closing Balance	<u>690,685</u>	<u>858,185</u>
Details are given in Schedule-4.		
<b>8. Cash &amp; Bank Balances: Tk. 8,282,348</b>		
<b>Cash in Hand:</b>		
DORP Micro Credit Program	62,797	13,475
ENRICH Project	536	10,996
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-
<b>Sub-Total</b>	<u>63,333</u>	<u>24,471</u>

	30-06-2018	30-06-2017
	<u>Taka</u>	<u>Taka</u>
<b>Non-Credit</b>		
Accelerating Wash Monitoring Perspective	-	18
Panii Jibon Project-Phase II	20,049	11,317
RITU	8,521	5,374
Watershed Empowering Citizens Project	32	10,447
WASH SDG Bangladesh Inception Phase Participation	630	-
Integrity in School wash	8,694	-
Dhaka Environmentally Sustainable Water Supply Project ( DESWSP)	1,417	659
Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	586	358
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	128	10
Development of required infrastructure /Facilities for the implementation of the activities of Payra Deep Sea Port.	376	-
Construction of Chittagong-Feni- Bakhraabad Gas Transmission Parallel pipeline Project"	590	-
Central Office-DORP Home	-	-
DORP-General Fund	11	-
<b>Sub-Total</b>	<b>41,034</b>	<b>28,183</b>
<b>Total</b>	<b>104,367</b>	<b>52,654</b>
<b>Cash at Bank:</b>		
DORP Micro Credit Program	906,012	839,735
ENRICH Project	282,866	48,304
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	56,821	101,483
<b>Sub-Total</b>	<b>1,245,699</b>	<b>989,522</b>
<b>Non-Credit:</b>		
Accelerating Wash Monitoring Perspective	-	2,077
Panii Jibon Project- Phase II	233,686	58,723
RITU	766,281	896,427
Watershed Empowering Citizens Project	2,805,577	2,080,581
WASH SDG Bangladesh Inception Phase Participation	342,225	-
Integrity in School wash	413,495	-
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	18,300	111,544
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	77,230	82,578
Dohazari Cox's Bazar Rail Track Construction Project ( DCRLCP)	1,050,921	1,069,794
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	1,076,907	319,057
Construction of Chittagong-Feni- Bakhraabad Gas Transmission Parallel pipeline Project"	38,210	-
Maternity Allowance Centered SAPNA Package for Poverty Alleviation	7,932	14,819
Vulnerable Group Development Programme-VGD	-	18,150
Central Office-DORP Home	9,971	22,241
DOPR-General Fund	91,547	253,184
<b>Sub-Total</b>	<b>6,932,282</b>	<b>4,929,175</b>
<b>Total</b>	<b>8,177,981</b>	<b>5,918,697</b>
<b>Grand-total</b>	<b>8,282,348</b>	<b>5,971,351</b>

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

	30-06-2018 <u>Taka</u>	30-06-2017 <u>Taka</u>
<b>9. FDR: Tk. 12,552,544</b>		
Opening Balance	11,365,054	10,747,264
Add: Interest Charged during the year	-	663,234
Add: Purchased during the year	1,187,490	3,638,336
	<u>12,552,544</u>	<u>15,048,834</u>
Less: Encashment during the year	-	3,683,780
<b>Closing Balance</b>	<b><u>12,552,544</u></b>	<b><u>11,365,054</u></b>

Details are given in Schedule-6.

<b>10 Fund: Tk. 33,864,667</b>		
Opening Balance	31,363,239	27,630,664
Add: Surplus/(Deficit)	2,501,428	4,733,306
Add: Prior year adjustment for Disaster Management Fund (DMF)	-	510,711
Less: Adjustment	-	(1,511,442)
<b>Closing Balance</b>	<b><u>33,864,667</u></b>	<b><u>31,363,239</u></b>

**11. Revaluation Reserve: Tk. 29,135,292**

Opening Balance	29,965,018	30,838,414
Less: Revaluation Reserve Debit @ 5%	829,726	873,396
<b>Closing Balance</b>	<b><u>29,135,292</u></b>	<b><u>29,965,018</u></b>

Details are given in Schedule- 1

**12 DORP Participatory Fund-DPF: Tk. 4,875,219**

Opening Balance	4,059,054	4,033,174
Add: Received during the year	1,177,651	655,083
	<u>5,236,705</u>	<u>4,688,257</u>
Less: Refunded during the year	361,486	629,203
<b>Closing Balance</b>	<b><u>4,875,219</u></b>	<b><u>4,059,054</u></b>

Details are given in Schedule-7

**13 Staff Security Fund: Tk. 1,532,425**

Opening Balance	1,649,425	1,770,956
Add: Received during the year	153,000	419,500
	<u>1,802,425</u>	<u>2,190,456</u>
Less: Refunded during the year	270,000	541,031
<b>Closing Balance</b>	<b><u>1,532,425</u></b>	<b><u>1,649,425</u></b>

Details are given in Schedule-8.

	30-06-2018	30-06-2017
	<u>Taka</u>	<u>Taka</u>
<b>14 Group Savings: Tk. 54,171,465</b>		
Opening Balance	44,906,089	36,370,275
Add: Received during the year	42,650,854	34,156,089
	<u>87,556,943</u>	<u>70,526,364</u>
Add: Prior year Adjustment during the year	-	452,813
Less: Refunded during the year	33,385,478	26,073,088
<b>Closing Balance</b>	<u><b>54,171,465</b></u>	<u><b>44,906,089</b></u>
Break-up of received during the year:		
<b>Name of Project</b>		
DORP Micro Credit Program	42,650,854	34,156,089
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-
<b>Total</b>	<u><b>42,650,854</b></u>	<u><b>34,156,089</b></u>
Break-up of refund during the year:		
<b>Name of Project:</b>		
PKSF funded Micro Credit Program	33,385,478	26,073,088
<b>NON PKSF</b>		
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-
<b>Total</b>	<u><b>33,385,478</b></u>	<u><b>26,073,088</b></u>
<b>15. Loan from PKSF, DDCF Bank &amp; Others: Tk. 107,512,262</b>		
<b>Loan from PKSF: Tk. 48,800,000</b>		
Opening Balance	32,600,000	40,900,000
Add: Received during the year	32,500,000	25,000,000
	<u>65,100,000</u>	<u>65,900,000</u>
Less: Refunded during the year	16,300,000	33,300,000
<b>Sub Total</b>	<u><b>48,800,000</b></u>	<u><b>32,600,000</b></u>
<b>Loan from DDCF &amp; Others: Tk. 2,846,920</b>		
Opening Balance	2,846,920	2,846,920
Add: Received during the year	-	-
	<u>2,846,920</u>	<u>2,846,920</u>
Less: Refunded during the year	-	-
<b>Sub Total</b>	<u><b>2,846,920</b></u>	<u><b>2,846,920</b></u>
<b>Loan from Bank : Tk. 55,865,342</b>		
Opening Balance	56,208,917	49,913,366
Add: Received during the year	50,000,000	52,310,000
	<u>106,208,917</u>	<u>102,223,366</u>
Less: Refunded during the year	50,343,575	46,014,449
<b>Sub Total</b>	<u><b>55,865,342</b></u>	<u><b>56,208,917</b></u>
<b>Closing Balance</b>	<u><b>107,512,262</b></u>	<u><b>91,655,837</b></u>

Details are given in Schedule-9.

	30-06-2018	30-06-2017
	<u>Taka</u>	<u>Taka</u>
<b>16. Loan Risk Fund: Tk. 8,683,616</b>		
Opening Balance	6,380,051	4,552,184
Add: Received during the year	3,322,110	2,631,200
Less: Prior year Adjustment during the year	-	217,401
	<u>9,702,161</u>	<u>6,965,983</u>
Less: Refunded during the year	1,018,545	585,932
<b>Closing Balance</b>	<b><u>8,683,616</u></b>	<b><u>6,380,051</u></b>
<b>17. Loan Loss Provision (LLP): Tk. 11,627,734</b>		
Opening Balance	9,290,258	9,638,596
Add: Provision made during the year	3,129,745	3,153,840
	<u>12,420,003</u>	<u>12,792,436</u>
Less: Adjustment (Revolving Credit Write Off)	792,269	3,502,178
<b>Closing Balance</b>	<b><u>11,627,734</u></b>	<b><u>9,290,258</u></b>
<b>18. Provision for Audit Fees: Tk. 50,000</b>		
Opening Balance	40,000	30,000
Add: Provision made during the year	50,000	40,000
	<u>90,000</u>	<u>70,000</u>
Less: Paid during the year	40,000	30,000
<b>Closing Balance</b>	<b><u>50,000</u></b>	<b><u>40,000</u></b>
<b>19. Service Charges: Tk. 36,579,571</b>		
<b>Name of Project</b>		
DORP Micro Credit Program	36,531,127	29,289,826
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	48,444	46,317
<b>Total</b>	<b><u>36,579,571</u></b>	<b><u>29,336,143</u></b>

**Development Organisation of the Rural Poor (DORP)**  
**Schedule of Fixed Assets**  
**for the year ended 30 June, 2018**

Sl. No.	Particulars	Cost				Rate	Balance as on 30-06-2018	Disposal during the year	Depreciation Charged during the year	Disposal during the year	Balance as on 30-06-2018	Revaluation Reserve	Schedule-1 Written down value as on 30-06-2018
		Balance as on 01-07-2017	Addition during the year	Disposal during the year	Balance as on 01-07-2017								
<b>1</b>	<b>Land:</b>												
	Health Office Centre, Gonaganj, 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
	Sraigoni Micro Credit Office	374,500	-	-	-	374,500	-	-	-	-	-	-	374,500
	Padma Sea Site, Barguna	394,987	-	-	-	394,987	-	-	-	-	-	-	394,987
	<b>Sub-Total</b>	<b>3,178,423</b>	-	-	-	<b>3,178,423</b>	-	-	-	-	-	-	<b>3,178,423</b>
<b>2</b>	<b>Buildings:</b>												
	Building (DORP Home-Central Office, 36/2 Shewrapara, Mirpur, Dhaka)	6,014,922	-	-	-	6,014,922	-	175,029	-	2,689,267	-	-	3,325,655
	Cocoon Shelter (Dobora, Banskhali)	3,635,993	-	-	-	3,635,993	-	108,398	-	2,660,427	-	-	975,566
	Tin Shed Building (Bhabangonj)	200,000	-	-	-	133,751	-	6,625	-	140,376	-	-	59,624
	Tin Shed Building (Gunaoni, Bashkhali)	524,584	-	-	-	524,584	-	23,029	-	317,319	-	-	207,265
	Medical Centre (Bahanchera Bahkhali)	519,842	-	-	-	519,842	-	6,195	-	464,191	-	-	55,751
	Tin Shed Building (Sayedabad)	1,357,899	-	-	-	1,357,899	-	85,176	-	771,318	-	-	586,581
	<b>Sub-Total</b>	<b>12,253,340</b>	-	-	-	<b>12,253,340</b>	-	<b>384,450</b>	-	<b>7,042,998</b>	-	-	<b>5,210,342</b>
<b>3</b>	<b>Furniture &amp; Fixtures</b>	<b>4,708,350</b>	<b>283,440</b>	-	-	<b>4,991,790</b>	<b>20%</b>	<b>407,633</b>	-	<b>3,361,257</b>	-	-	<b>1,630,533</b>
<b>4</b>	<b>Equipment:</b>												
	Computer (89 nos.) * Laptop (33 nos.) * Printer (15 Nos.)	5,553,151	268,950	-	-	5,822,101	20%	502,402	-	3,812,491	-	-	2,009,610
	Web Site	50,000	-	-	-	50,000	20%	966	-	46,134	-	-	3,866
	Software	208,000	-	-	-	208,000	20%	21,299	-	122,803	-	-	85,197
	Office Equipment	607,853	-	-	-	607,853	20%	33,153	-	475,202	-	-	132,651
	Photocopy Machine (5 nos.)	655,180	180,000	-	-	835,180	20%	68,153	-	562,588	-	-	272,612
	Generator (1 nos.)	419,000	-	-	-	419,000	20%	16,100	-	364,802	-	-	64,368
	Multimedia Projector (3 nos.)	275,120	-	-	-	275,120	10%	13,546	-	153,202	-	-	121,918
	Camera (1)	183,740	167,104	-	-	350,844	10%	29,618	-	266,566	-	-	266,566
	Television (1)	-	73,510	-	-	73,510	10%	7,351	-	7,351	-	-	66,159
	<b>Sub-Total</b>	<b>7,952,044</b>	<b>689,564</b>	-	-	<b>8,641,608</b>		<b>892,598</b>	-	<b>5,618,631</b>	-	-	<b>3,022,977</b>
<b>5</b>	<b>Vehicles:</b>												
	Micro Bus (1 nos.)	1,738,416	-	-	-	1,738,416	15%	55,867	-	1,421,835	-	-	316,581
	Motor Cycle (47 nos.)	6,641,293	-	-	-	6,641,293	10%	320,792	-	3,754,164	-	-	2,887,129
	Bi-Cycle (75 nos.)	574,312	-	-	-	574,312	10%	27,968	-	322,615	-	-	251,697
	<b>Sub-Total</b>	<b>8,954,021</b>	-	-	-	<b>8,954,021</b>		<b>1,154,627</b>	-	<b>5,498,614</b>	-	-	<b>3,455,407</b>
	<b>Total Assets</b>	<b>37,045,178</b>	<b>973,064</b>	-	-	<b>38,018,182</b>		<b>1,889,306</b>	-	<b>21,521,500</b>	-	-	<b>16,497,682</b>
	<b>Revalued Assets:</b>												
	Land	13,370,500	-	-	-	13,370,500	-	-	-	-	-	-	13,370,500
	Building	27,446,016	-	-	-	21,446,016	5%	829,726	-	5,681,224	-	-	15,764,792
	<b>Sub-Total</b>	<b>34,816,516</b>	-	-	-	<b>34,816,516</b>		<b>829,726</b>	-	<b>5,681,224</b>	-	-	<b>29,135,292</b>
	<b>Balance as on 30-06-2018</b>	<b>71,862,684</b>	<b>973,064</b>	-	-	<b>72,835,698</b>		<b>2,719,032</b>	-	<b>27,202,724</b>	-	-	<b>45,632,974</b>
	<b>Balance as on 30-06-2017</b>	<b>69,037,631</b>	<b>1,925,083</b>	-	-	<b>71,962,694</b>		<b>2,902,004</b>	-	<b>24,483,692</b>	-	-	<b>47,379,002</b>



Development Organisation of the Rural Poor (DORP)

Schedule of Revolving Credit  
for the year ended 30 June, 2018

Sl. No.	Name of Project	Opening Balance as on 01-07-2017	Disbursed during the year	Realized during the year	Write of during the year	Adjustment	Schedule-2
							Closing Balance as on 30-06-2018
<b>Non-PKSF</b>							
1	Grihayan Tahabil (Housing Credit)-Bangladesh Bank	579,458	1,120,000.00	539,763	-	-	1,159,695
<b>Sub-total</b>		<b>579,458</b>	<b>1,120,000.00</b>	<b>539,763</b>	<b>-</b>	<b>-</b>	<b>1,159,695</b>
<b>PKSF Micro Credit Program</b>							
2	DORP Micro Credit Program	152,866,265	313,819,000	283,100,218	792,269		182,792,778
<b>Sub Total</b>		<b>152,866,265</b>	<b>313,819,000</b>	<b>283,100,218</b>	<b>792,269</b>	<b>-</b>	<b>182,792,778</b>
<b>as on 30-06-2018</b>		<b>153,445,723</b>	<b>314,939,000</b>	<b>283,639,981</b>	<b>792,269</b>	<b>-</b>	<b>183,952,473</b>
<b>as on 30-06-2017</b>		<b>136,232,623</b>	<b>254,671,000</b>	<b>232,134,484</b>	<b>3,502,178</b>	<b>1,821,238</b>	<b>153,445,723</b>

