Independent Auditor's Report

&

Financial Statements

of

Development Organisation of
the Rural Poor (DORP)

for the year ended 30 June, 2019

Development Organisation of the Rural Poor (DORP)

for the year ended 30 June, 2019

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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, 2019

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, 2019 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 International Financial Reporting Standards (IFRS) 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, 2019 and its financial performance for the year then ended in accordance with International Financial Reporting Standards (IFRS).

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 Fianancial 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 International 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.

Kazi Zahir Khan & Co.

Dated: Dhaka
04 December, 2019

KAZI ZAHIR KHAN & CO. Dhaka-1000 Chartered Accountants

KAZI ZAHIR KHAN & CO.
Chartered Accountants.
Signed by:
Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B
Partner

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Development Organisation of the Rural Poor (DORP)

Consolidated Statement of Financial Position
as at 30 June, 2019

Particulars	Notes	Schedules	30-06-2019 Taka	30-06-2018 Taka
Property & Assets				
Fixed Assets	4	1	44,013,888	45,632,974
Revolving Credit	5	2	175,002,213	183,952,473
Advances against Salary	6	3	500,330	341,656
Staff Loan (Motor Cycle & Bi-Cycle)	7	4	527,729	690,685
Cash & Bank Balances	8	5	13,901,465	8,282,348
FDR	9	6	8,760,352	12,552,544
Total Property & Assets			**242,705,977**	**251,452,680**
Represented by:				
Fund & Liabilities				
Fund	10		42,087,936	33,864,667
Revaluation Reserve	11		28,347,052	29,135,292
DORP Participatory Fund-DPF	12	7	5,842,341	4,875,219
Staff Security Fund	13	8	1,037,525	1,532,425
Group Savings	14		55,307,682	54,171,465
Loan from PKSF, Bank & Others	15	9	84,011,710	107,512,262
Seasonal Loan Risk Fund	16		10,467,489	8,683,616
Loan Loss Provision (LLP)	17		15,554,242	11,627,734
Provision for Audit Fees	18		50,000	50,000
Total Fund & Liabilities			**242,705,977**	**251,452,680**

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

Director Finance & Admin.

CEO & Member Secretary

23/12/19

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

Kazi Zahir Khan & Co.

Dated: Dhaka
04 December, 2019

KAZI ZAHIR KHAN & CO.
Chartered Accountants
Signed by:
Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B
Partner

KAZI ZAHIR KHAN & CO. Dhaka-1000 Chartered Accountants

Development Organisation of the Rural Poor (DORP)

Consolidated Statement of Income & Expenditure for the year ended 30 June, 2019

Particulars	Notes	30-06-2019 Taka	30-06-2018 Taka
Income			
Fund		147,784,891	103,830,051
Contribution DORP, Beneficiary & Staff		5,513,774	15,135,852
Overhead		8,512,344	2,155,642
Service Charges	19	40,426,787	36,579,571
Pass Book		70,960	88,950
Admission/Membership Fees		37,040	40,250
Form Sale		46,525	61,185
Bank/FDR Interest		1,023,654	959,902
Accommodation, Afforestation etc.		300,000	495,150
Total		**203,715,975**	**159,346,553**
Expenditure			
Salary		94,140,044	85,116,889
Other Revenue Expenses		62,760,985	40,807,163
Donation/Contribution		359,733	917,391
House Rent		7,315,275	6,660,273
TA/DA & Conveyance		5,590,373	4,281,346
Training		-	7,002
Stationery		2,147,462	1,761,404
Entertainment		295,858	334,854
Bank Charges		246,885	226,786
Refund to PKSF Service Charges		8,471,332	6,663,496
Interest paid on Savings		2,684,946	2,445,176
Provision for DMRI/ LLP		3,739,583	3,129,745
VAT & Tax		4,927,362	1,453,308
Networking Subscription		109,557	236,705
EC Meeting		35,155	34,555
Provision for Audit fees		50,000	50,000
Depreciation		2,618,156	2,719,032
Excess of Income over Expenditure		8,223,269	2,501,428
Total		**203,715,975**	**159,346,553**

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

Director Finance & Admin.

CEO & Member Secretary

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

Kazi Zahir Khan & Co.

KAZI ZAHIR KHAN & CO.
Chartered Accountants
Signed by:
Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B
Partner

Dated: Dhaka
04 December, 2019

KAZI ZAHIR KHAN & CO. Dhaka Chartered Accountants

Development Organisation of the Rural Poor (DORP)

Consolidated Statement of Receipts & Payments
for the period from 01 July, 2017 to 30 June, 2019

Particulars	30-06-2019 Taka	30-06-2018 Taka
Receipts		
Opening Balances:	**8,282,348**	**5,911,351**
Cash in Hand	104,367	52,654
Cash at Bank	8,177,981	5,858,697
Fund/Donation	147,784,891	103,830,051
Contribution, DORP, Beneficiary & Staff	5,513,774	14,321,802
Overhead	8,512,344	2,155,642
Service Charges	40,426,787	36,579,571
Sale of Pass Book	70,960	88,950
Admission/Membership Fees	37,040	40,250
Form Sale	46,525	61,185
Bank/FDR Interest	1,023,654	959,902
Accommodation, Afforestation etc.	300,000	495,150
Credit Realization	315,841,260	283,639,981
Savings	41,372,267	42,650,854
Interim Borrowings	18,766,889	15,650,000
Loan From PKSF & Others	37,500,000	82,500,000
Loan Risk Fund	3,247,760	3,322,110
DPF	1,600,364	1,177,651
Staff Security Received	311,000	153,000
Advance Salary Realized	350,809	197,810
FDR Encashment	4,502,301	-
Staff Loan Recovery	184,956	196,500
Total	**635,675,929**	**593,931,760**

KAZI ZAHIR KHAN & CO. Dhaka-1000 Chartered Accountants

Particulars	30-06-2019 Taka	30-06-2018 Taka
Payments		
Salary	94,140,044	85,116,889
Other Revenue Expenses	62,760,985	40,862,839
Fund Refund	-	-
Donation/Contribution	359,733	917,391
House Rent	7,315,275	6,660,273
TA/DA & Conveyance	5,590,373	4,281,346
Training	-	7,002
Stationery	2,147,462	1,761,404
Entertainment	295,858	334,854
Bank Charges	246,885	226,786
Refund to PKSF Service Charges	8,471,332	6,663,496
Interest paid on Savings	2,684,946	2,445,176
Net Working Subscription	109,557	236,705
EC Meeting Expenses	35,155	34,555
VAT & Tax	4,927,362	1,453,308
Credit Disbursement	306,891,000	314,939,000
Savings Return	40,236,050	33,385,478
Refund to PKSF/Others	61,000,552	66,643,575
DPF Return	633,242	361,486
FDR Purchase	710,109	1,187,490
Loan Risk Fund Refund	1,463,887	1,018,545
Staff Security Return	805,900	270,000
Interim Borrowings	18,766,889	15,650,000
Staff Loan	22,000	29,000
Advance Salary	509,483	189,810
Purchase of Fixed Assets	1,650,385	973,004
Closing Balances	**13,901,465**	**8,282,348**
Cash in Hand	150,785	104,367
Cash at Bank	13,750,680	8,177,981
Total	**635,675,929**	**593,931,760**

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

Director Finance & Admin.

CEO & Member Secretary

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

Dated: Dhaka
04 December, 2019

KAZI ZAHIR KHAN & CO.
Chartered Accountants
Signed by:
Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B
Partner

Development Organisation of the Rural Poor (DORP)

Project wise Statement of Income & Expenditure
for the year ended 30 June, 2019

Income:

Name of Project	Fund/Donation	Contribution DORP, Beneficiary & Staff	Overhead	Service Charges	Pass Book	Admission/ Membership Fees	Form Sale	Bank/FDR Interest	Accommodation, Afforestation, etc.	Total
Credit:										
DORP Micro Credit Program	4,329,565	2,183,662	-	40,390,588	70,960	24,880	46,525	834,595	-	47,880,775
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-	-	36,199	-	-	-	-	-	36,199
Sub-total	**4,329,565**	**2,183,662**	**-**	**40,426,787**	**70,960**	**24,880**	**46,525**	**834,595**	**-**	**47,916,974**
Non-Credit:										
Panii Jibon Project- Phase II	11,075,404	-	-	-	-	-	-	12,654	-	11,088,058
RITU	9,119,320	-	-	-	-	-	-	7,432	-	9,126,752
Watershed Empowering Citizens Project	4,474,044	-	-	-	-	-	-	54,166	-	4,528,210
Wetlands International Watershed Bangladesh Programme	1,493,365							-		1,493,365
WASH SDG WAI Bangladesh Subprogramme Implementation Phase	10,272,150	-	-	-	-	-	-	68,125	-	10,340,275
Integrity in School wash	2,467,439	-	-	-	-	-	-	10,294	-	2,477,733
WISA Collaboration On Water Security Plan	2,008,913							-		2,008,913
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	5,872,513	359,733	-	-	-	-	-	265	-	6,232,511
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	10,224,416	-	-	-	-	-	-	2,952	-	10,227,368
Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	13,380,840	-	-	-	-	-	-	6,517	-	13,387,357
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	32,030,945	-	-	-	-	-	-	8,753	-	32,039,698
Development of required infrastructure /Facilities for the implementation of the activities of Payra Deep Sea Port	17,372,048	-	-	-	-	-	-	8,513 17	-	17,380,561
Implementation of ILRP Training Program for the Member of Familie Affected for Acquisition of Land for Payra Deep Sea Port	16,331,177	-	996,000	-	-	-	-	7,026 24	-	17,334,203
Construction of Chittagong-Feni- Bakhrabad Gas Transmission Parallel pipeline Project"	2,011,299	-	-	-	-	-	-	1,550	-	2,012,849
Bangladesh- Singapore 700 MW USE Coal Fired Power Plant	4,484,154	-	-	-	-	-	-	30	-	4,484,184
Vulnerable Group Development Programme-VGD	828,754	-	-	-	-	-	-	782	-	829,536
Central Office-DORP Home	8,545	-	-	-	-	2,800	-	-	-	11,345
DORP- General Fund	-	2,970,379	7,516,344	-	-	9,360	-	-	300,000	10,796,083
Sub-total	**143,455,326**	**3,330,112**	**8,512,344**	**-**	**-**	**12,160**	**-**	**189,059**	**300,000**	**155,799,001**
Total	**147,784,891**	**5,513,774**	**8,512,344**	**40,426,787**	**70,960**	**37,040**	**46,525**	**1,023,654**	**300,000**	**203,715,975**

KAZI ZAHIR KHAN & CO. Chartered Accountants

Expenditure:

Name of Project	Salary	Other Revenue Expenses	Fund Transfer PNGO	Donation/ Contribution	House Rent	TA/DA & Conveyance	VAT & Tax	Stationery	Entertainment	Bank Charges	Refund to PKSF Service Charges	Interest paid on Savings	Provision for DMRI/ LLPI	Provision of Audit Fees	Networking Subscription	EC Meeting	Depreciation	Total	Surplus / (Deficit)
Credit:																			
DORP Micro Credit Program	16,895,987	6,468,947	-	-	1,170,308	893,473	189,416	395,595	269,616	146,325	8,471,332	2,684,948	3,739,583	-	38,280	-	-	41,361,788	6,518,987
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,199
Sub-total	**16,895,987**	**6,468,947**	**-**	**-**	**1,170,308**	**893,473**	**189,416**	**395,595**	**269,616**	**146,325**	**8,471,332**	**2,684,948**	**3,739,583**	**-**	**38,280**	**-**	**-**	**41,361,788**	**6,555,186**
Non-Credit:																			
Pani Jibon Project- Phase II	5,665,636	4,351,711	-	-	271,128	645,585	-	79,442	-	3,861	-	-	-	-	-	-	-	11,017,363	70,695
RITU	5,189,414	4,312,501	-	-	138,000	571,933	-	83,461	-	22,996	-	-	-	-	-	-	-	10,318,305	(1,191,553)
Watershed Empowering Citizens Project	2,875,490	3,099,537	-	-	177,600	395,578	-	104,091	-	-	-	-	-	-	-	-	-	6,652,296	(2,124,086)
Wetlands International Watershed Bangladesh Programme	351,450	608,063	-	-	-	7,800	-	-	-	-	-	-	-	-	-	-	-	967,313	526,052
WASH SDG WAI Bangladesh Subprogramme Implementation Phase	3,473,750	3,045,581			406,750	422,097	-	119,948	-	15,197	-	-	-	-	-	-	-	7,483,323	2,856,952
Integrity in School wash	1,206,064	569,233	-	-	29,000	134,787	-	-	-	-	-	-	-	-	-	-	-	1,939,084	538,649
WISA Collaboration On Water Security Plan	775,000	1,283,200	-	-	-	-	-	-	-	-								2,058,200	(49,287)
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	2,606,854	3,233,456	-	-	208,896	350,847	-	113,478	-	12,238	-	-	-	-	-	-	-	6,525,769	(293,258)
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	6,456,025	2,461,315	-	-	985,545	466,418	-	277,000	-	5,132	-	-	-	-	-	-	-	10,631,435	(404,067)
Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	10,278,258	3,067,730	-	-	885,000	470,190	-	179,880	-	5,045	-	-	-	-	-	-	-	14,886,103	(1,488,746)
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	20,284,446	8,312,030	-	-	1,326,800	389,772	4,737,946	291,865	-	10,213	-	-	-	-	-	-	-	33,353,072	(1,313,374)
Development of required infrastructure /Facilities for the implementation of the activities of Payra Deep Sea	11,792,305	4,458,418	-	-	738,748	277,089	-	198,246	-	5,306	-	-	-	-	-	-	-	17,470,112	(89,551)
Implementation of ILRP Training Program for the Member of Family Affected for Acquisition of Land for Payra Deep Sea Port	907,401	16,503,597	-	-	-	145,908	-	1,165	-	3,018	-	-	-	-	-	-	-	17,561,089	(226,886)
Construction of Chittagong-Feni- Bakhrabad Gas Transmission Parallel pipeline Project"	1,733,613	711,399	-	-	400,000	114,000	-	61,500	-	2,068	-	-	-	-	-	-	-	3,022,580	(1,009,731)
Bangladesh- Singapore 700 MW USE Coal Fired Power Plant	2,413,264	1,141,934	-	-	452,500	81,600	-	68,390	-	3,144	-	-	-	-	-	-	-	4,160,832	323,352
Vulnerable Group Development Programme-VGD	417,600	139,425	-	-	49,000	30,000	-	36,650	-	1,532	-	-	-	-	-	-	-	674,207	155,329
Central Office-DORP Home	-	-	-	-	-	-	-	-	-	9,144	-	-	-	-	-	-	-	9,144	2,201
DORP- General Fund	817,487	992,908	-	359,733	96,000	193,298	-	136,751	26,242	1,660	-	-	-	50,000	73,297	35,155	2,618,156	5,400,691	5,395,392
Sub-total	**77,244,057**	**56,292,038**	**-**	**359,733**	**6,144,967**	**4,696,900**	**4,737,946**	**1,751,867**	**26,242**	**100,560**	**-**	**-**	**-**	**50,000**	**73,297**	**35,155**	**2,618,156**	**154,130,918**	**1,668,083**
Total	**94,140,044**	**62,760,985**	**-**	**359,733**	**7,315,275**	**5,590,373**	**4,927,362**	**2,147,462**	**295,858**	**246,885**	**8,471,332**	**2,684,948**	**3,739,583**	**50,000**	**109,557**	**35,155**	**2,618,156**	**195,492,706**	**8,223,269**

KAZI ZAHIR KHAN & CO. Chartered Accountants

Development Organisation of the Rural Poor (DORP)
Project wise Statement of Receipts & Payments
for the period from 01 July, 2018 to 30 June, 2019

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
Credit:											
DORP Micro Finance	63,333	1,188,878	**4,329,565**	2,183,662	-	315,437,880	41,372,267	40,390,588	70,960	24,880	46,525
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	56,821	-	-	-	403,380	-	36,199	-	-	-
Sub-Total	**63,333**	**1,245,699**	**4,329,565**	**2,183,662**	**-**	**315,841,260**	**41,372,267**	**40,426,787**	**70,960**	**24,880**	**46,525**
Non-Credit:											
Pani Jibon Project- Phase II	20,049	233,686	11,075,404	-	-	-	-	-	-	-	-
RITU	8,521	766,281	9,119,320	-	-	-	-	-	-	-	-
Watershed Empowering Citizens Project	32	2,805,577	4,474,044	-	-	-	-	-	-	-	-
Wetlands International Watershed Bangladesh Programme	-	-	1,493,365	-	-	-	-	-	-		
WASH SDG WAI Bangladesh Subprogramme Implementation Phase	630	342,225	10,272,150	-	-	-	-	-	-	-	-
Integrity in School wash	8,694	413,495	2,467,439	-	-	-	-	-	-	-	-
WISA Collaboration On Water Security Plan	-	-	2,008,913	-	-	-	-	-	-	-	-
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	-	18,300	5,872,513	359,733	-	-	-	-	-		-
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	1,417	77,230.00	10,224,416	-	-	-	-	-	-	-	-
Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	586	1,050,921	13,380,840	-	-	-	-	-	-	-	-
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	128	1,076,907	32,030,945	-				-	-	-	-
Development of required infrastructure /Facilities for the implementation of the activities of Payra Deep Sea Port.	376	-	17,372,048		-	-	-	-	-	-	-
Implementation of ILRP Training Program for the Member of Family Affected for Acquisition of Land for Payra Deep Sea Port.	-	-	16,331,177	-	996,000	-	-	-	-	-	-
Construction of Chittagong-Feni- Bakhrabad Gas Transmission Parallel pipeline Project"	590	38,210.00	2,011,299	-	-	-	-	-	-	-	-
Bangladesh- Singapore 700 MW USE Coal Fired Power Plant	-	-	4,484,154	-	-	-	-	-	-	-	-
Vulnerable Group Development Programme-VGD	-	7,932	828,754	-	-	-	-	-	-	-	-
Central Office-DORP Home		9,971	8,545	-	-	-	-	-	-	2,800	-
DORP- General Fund	11	91,547	-	2,970,379	7,516,344	-	-	-	-	9,360	
Sub Total	**41,034**	**6,932,282**	**143,455,326**	**3,330,112**	**8,512,344**	**-**	**-**	**-**	**-**	**12,160**	**-**
Total	**104,367**	**8,177,981**	**147,784,891**	**5,513,774**	**8,512,344**	**315,841,260**	**41,372,267**	**40,426,787**	**70,960**	**37,040**	**46,525**

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Receipts:

Name of Project	Bank/FDR Interest	Interim Borrowings	Loan From DDCF	Loan From PKSF & Others	Office rent, Afforestation etc.	Loan Risk Fund	DPF	Security Received	Advance Realized	FDR Encashment	Staff Loan Recovery	Total
Credit:												
DORP Micro Finance	834,595	15,803,305	-	37,500,000	-	3,247,760	-	129,000	350,809	4,126,712	184,956	467,285,675
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-		-		-	-	-	-	-	-	-	496,400
Sub-Total	**834,595**	**15,803,305**	**-**	**37,500,000**	**-**	**3,247,760**	**-**	**129,000**	**350,809**	**4,126,712**	**184,956**	**467,782,075**
Non-Credit:												
Pani Jibon Project- Phase II	12,854	-	-	-	-	-	203,665	80,000	-	-	-	11,625,458
RITU	7,432	400,000	-	-	-	-	203,543	34,000	-	-	-	10,539,097
Watershed Empowering Citizens Project	54,166	-	-	-	-	-	103,302	-	-	-	-	7,437,121
Wetlands International Watershed Bangladesh Programme	-						18,383					1,511,748
WASH SDG WAI Bangladesh Subprogramme Implementation Phase	68,125	-	-	-	-	-	148,410	13,000	-	-	-	10,844,540
Integrity in School wash	10,294	-	-	-	-	-	43,675	-	-	-	-	2,943,597
WISA Collaboration On Water Security Plan	-	52,000	-	-	-	-	-	-	-	-	-	2,060,913
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	265	310,454	-	-	-	-	-	-	-	-	-	6,561,265
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	2,951.86	295,569	-	-	-	-	159,772	-	-	-	-	10,761,356
Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	6,517	341,901	-	-	-	-	222,470	10,000	-	-	-	15,013,235
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	8,752.51	264,844	-	-	-	-	199,385	5,000	-	-	-	33,585,962
Development of required infrastructure /Facilities for the implementation of the activities of Payra Deep Sea Port	8,513.17	-	-	-	-	-	131,730	-	-	-	-	17,512,667
Implementation of ILRP Training Program for the Member of Family Affected for Acquisition of Land for Payra Deep Sea Port	7,026.24	446,303		-	-	-	-	5,000	-	-	-	17,785,506
Construction of Chittagong-Feni- Bakhrabad Gas Transmission Parallel pipeline Project"	1,550.00	852,513	-	-	-	-	110,513	25,000	-	-	-	3,039,675
Bangladesh- Singapore 700 MW USE Coal Fired Power Plant	30.00		-	-	-	-	31,334	10,000	-	-	-	4,525,518
Vulnerable Group Development Programme-VGD	782	-	-	-	-	-	-	-	-	-	-	837,468
Central Office-DORP Home	-	-	-	-	-	-		-	-	-	-	21,316
DORP- General Fund	-	-	-	-	300,000	-	24,182	-	-	375,589	-	11,287,412
Sub Total	**189,059**	**2,963,584**	**-**	**-**	**300,000**	**-**	**1,600,364**	**182,000**	**-**	**375,589**	**-**	**167,893,854**
Total	**1,023,654**	**18,766,889**	**-**	**37,500,000**	**300,000**	**3,247,760**	**1,600,364**	**311,000**	**350,809**	**4,502,301**	**184,956**	**635,675,929**

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Payments:

Name of Project	Credit Disbursement	Savings Return	Donation/ Contribution	Other Revenue Expenses	Bank Charges	TA/DA & Conveyance	Stationery	House Rent	Entertainment	Salary	Refund to PKSF/ Others	Refund to PKSF & Bangladesh Bank Service Charges	DPF Return
Credit:													
DORP Micro Finance	306,438,314	40,236,050	-	6,468,947	146,325	893,473	395,595	1,170,308	269,616	16,895,987	61,000,552	8,471,332	21,227
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	452,686	-	-	-	-	-	-	-	-	-			-
Sub Total	**306,891,000**	**40,236,050**	**-**	**6,468,947**	**146,325**	**893,473**	**395,595**	**1,170,308**	**269,616**	**16,895,987**	**61,000,552**	**8,471,332**	**21,227**
Non-Credit:													
Pani Jibon Project- Phase II	-	-	-	4,351,711	3,861	645,585	79,442	271,128	-	5,665,636	-	-	38,999
R/TU	-	-	-	4,312,501	22,996	571,933	83,461	138,000	-	5,189,414		-	48,624
Watershed Empowering Citizens Project	-	-	-	3,099,537	-	395,578	104,091	177,600	-	2,675,490	-	-	-
Wetlands International Watershed Bangladesh Programme				608,063	-	7,800	-	-	-	351,450	-	-	-
WASH SDG WAI Bangladesh Subprogramme Implementation Phase	-	-	-	3,045,581	15,197	422,097	119,948	406,750	-	3,473,750	-	-	22,215
Integrity in School wash	-	-	-	569,233	-	134,787	-	29,000	-	1,206,084	-	-	31,302
WISA Collaboration On Water Security Plan	-	-		1,283,200	-	-	-	-	-	775,000	-	-	-
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	-	-	-	3,233,456	12,238	350,847	113,478	208,896	-	2,606,854	-	-	-
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	-	-	-	2,481,315	5,131.69	466,418	277,000	985,545	-	6,456,025	-	-	116,788
Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	-	-	-	3,067,730	5,045	470,190	179,880	885,000	-	10,278,258	-	-	93,980
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	-	-	-	6,312,030	10,213	369,772	291,865	1,326,800	-	20,284,446	-	-	72,892
Development of required infrastructure /Facilities for the implementation of the activities of Payra Deep Sea Port.	-	-	-	4,458,418	5,306.32	277,089	198,246	738,748	-	11,792,305	-	-	17,840
Implementation of ILRP Training Program for the Members of Families Affected for Acquisition of Land for Payra Deep Sea Port.				16,503,597	3,017.94	145,908	1,165	-	-	907,401	-	-	-
Construction of Chittagong-Feni- Bakhrabad Gas Transmission Parallel pipeline Project"	-	-	-	711,399	2,088.00	114,000	61,500	400,000	-	1,733,613	-	-	-
Bangladesh- Singapore 700 MW USE Coal Fired Power Plant	-	-	-	1,141,934	3,144.00	81,600	68,390	452,500	-	2,413,264	-	-	2,400
Vulnerable Group Development Programme-VGD	-	-	-	139,425	1,532.00	30,000	36,650	49,000	-	417,600	-	-	-
Central Office-DORP Home	-	-	-	-	9,144	-	-	-	-	-	-	-	-
DORP-General Fund	-	-	359,733	992,908	1,696	193,296	136,751	96,000	26,242	817,487	-	-	168,975
Sub Total	**-**	**-**	**359,733**	**56,292,038**	**100,560**	**4,696,900**	**1,751,867**	**6,144,967**	**26,242**	**77,244,057**	**-**	**-**	**612,015**
Total	**306,891,000**	**40,236,050**	**359,733**	**62,760,985**	**246,885**	**5,590,373**	**2,147,462**	**7,315,275**	**295,858**	**94,140,044**	**61,000,552**	**8,471,332**	**633,242**

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Payments:

Name of Project	Loan Risk Fund	FDR Purchase	Security Return	Interim Borrowings	Purchase of Fixed Assets	Staff Loan	Interest paid on Savings	Advance Salary /Others	Net Working Subscription	VAT & TAX	EC Meeting	Fund Refund	Cash in Hand	Cash at Bank	Total
Credit:															
DORP Micro Finance	1,463,887	710,109	756,900	11,345,000	305,803	22,000	2,684,946	509,483	36,260	189,416	-	-	89,667	6,764,478	467,285,675
Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-	-		-	-	-	-	-	-	-	-		43,714	496,400
Sub Total	**1,463,887**	**710,109**	**756,900**	**11,345,000**	**305,803**	**22,000**	**2,684,946**	**509,483**	**36,260**	**189,416**	**-**	**-**	**89,667**	**6,808,192**	**467,782,075**
Non-Credit:															
Pani Jibon Project- Phase II	-	-	5,000	-	111,195	-	-	-	-	-	-	-	20,000	434,901	11,625,458
RITU	-	-	9,000	-	136,990	-	-	-	-	-	-	-	2,830	23,348	10,539,097
Watershed Empowering Citizens Project	-	-	-	-	-	-	-	-	-	-	-	-	19,360	765,465	7,437,121
Wetlands International Watershed Bangladesh Programme	-	-	-	400,000	-	-	-	-	-	-	-	-	240	144,195	1,511,748
WASH SDG WAI Bangladesh Subprogramme Implementation Phase	-	-	-	-	1,057,342	-	-	-	-	-	-	-	3,895	2,277,765	10,844,540
Integrity in School wash	-	-	-	-	39,055	-	-	-	-	-	-	-	4,221	929,935	2,943,597
WISA Collaboration On Water Security Plan	-	-	-	-	-	-	-	-	-	-	-	-	68	2,645	2,060,913
Unique Intervention for Quality Primary Education Project (UNIQUE-II)	-	-	-	-	-	-	-	-	-	-	-	-	-	35,496	6,561,265
Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	-	-	10,000	-	-	-	-	-	-	-	-	-	144.00	2,989.17	10,761,356
Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	-	-	10,000	-		-	-	-	-	-	-	-	5,225	17,927	15,013,235
Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	-	-	-	-	-	-	-	-	-	4,737,946	-	-	1,537	158,461	33,585,962
Development of required infrastructure /Facilities for the implementation of the activities of Payra Deep Sea Port.	-	-	-	-	-	-	-	-	-	-	-	-	45	24,670	17,512,667
Implementation of ILRP Training Program for the Members of Families Affected for Acquisition of Land for Payra Deep Sea Port.	-	-	-	-	-	-	-		-	-	-	-	770	223,647.30	17,785,508
Construction of Chittagong-Feni- Bakhrabad Gas Transmission Parallel pipeline Project*	-	-	10,000	-	-	-	-	-	-	-	-	-	677	6,418	3,039,675
Bangladesh- Singapore 700 MW USE Coal Fired Power Plant	-	-	5,000	300,000	-	-	-	-	-	-	-	-	397	56,889	4,525,518
Vulnerable Group Development Programme-VGD	-	-	-	150,000	-	-	-	-	-	-	-	-	-	13,261	837,468
Central Office-DORP Home	-		-	-	-	-	-	-	-	-	-	-	-	12,172	21,316
DORP-General Fund	-	-	-	6,571,889	-	-	-	-	73,297	-	35,155	-	1,709	1,812,304	11,287,412
Sub Total	**-**	**-**	**49,000**	**7,421,889**	**1,344,582**	**-**	**-**	**-**	**73,297**	**4,737,946**	**35,155**	**-**	**61,118**	**6,942,488**	**167,893,854**
Total	**1,463,887**	**710,109**	**805,900**	**18,766,889**	**1,650,385**	**22,000**	**2,684,946**	**509,483**	**109,557**	**4,927,362**	**35,155**	**-**	**150,785**	**13,750,680**	**635,675,929**

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Development Organisation of the Rural Poor (DORP)

Notes to the Financial Statements for the year ended 30 June, 2019

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 01-04-2018 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.

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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., Standard Bank Ltd. & Midland Bank Ltd.

A-04 **Panii Jibon Project -Phase II:**

The overall goal of the project is "contribute to build resilience and reduce well-being loss of climate change affected disadvantage communities, and particularly vulnerable women and youth, in the disaster-prone areas of south West Bangladesh. The 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, 2019 and will be ended on 31 December, 2019. The project Covers 3 Upazilas of Bagerhat and Khulna district namely Morrelgonj, Paikgacha and Koyra. It is funded by HELVETAS Swiss Inter-cooperation, 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 Khaliajhuri. It is funded by SIMAVI, Netherlands. The project started in 01 September, 2016 and end on 31 July, 2019.

A-06 **Watershed Empowering Citizens Project:**

The main aim of "Watershed Empowering Citizen Project" is to strengthen capacity of Civil Society Organizations (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:

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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. The project started form 01 February 2017 and will be end on 20 December, 2020. The project covers 1 Upazila of Bhola district namely Bhola Sadar. It is funded by SIMAVI, Netherlands.

A-07 **WASH SDG-WAI Bangladesh Subprogram Me Implementation Phase:**

DORP has been working with WASH SDG-WAI Bangladesh subprogramme implementation phase. Long term outcome of this project is ensuring sustainable and equitable use of WASH by all will be achieved through 4 strategies, 1) Improved demand and use of equitable and sustainable services, 2) Increased Participation of Women & Socially Included, 3) Improved Public Sector Sustainable and WASH Equitable Service Delivery & Governance and 4) Improved private sector sustainable & equitable WASH service delivery. The project area covers under Barguna district, Barguna Sadar Upazila with 3 unions namely Barguna Sadar Union, Naltona, Dhalua, Union and 2 municipalities namely Patharghata and Amtali for WASH SDG consortium programme in 24 months. It is funded by SIMAVI, Netherlands. The project started on 01 July, 2018 and will be ended on 30 June, 2020.

A-08 **Integrity in School WASH: A Reality Check in Bangladesh 2019:**

Main objective of the "Integrity in School WASH: A Reality Check in Bangladesh 2019" is to generate evidence from the Transparency, Accountability and Participation (TAP) perspective that can provide for a basis for further advocate for addressing the integrity gaps in implementing WASH in schools. Two major components are application of tool developed methodology in select schools and national advocacy based on pilot outcomes. This project has financed by Water Integrity Network-Germany. The area covers of the project in Bhola Sadar Upazila under Bhola district, Ramgati Upazila under Laxmipur district and Dhaka City Corporation under Dhaka district. The project started its activities from 20 November, 2017 and will be ended on 31 December, 2019.

A-09 **Wetlands International Watershed Bangladesh Programme:**

Wetlands International South Asia (WISA) provides support for the inclusion of IWRM dimensions within the capacity development and engagement activities under Watershed Bangladesh program which is the ambit of Watershed Strategic Programme, aims at delivering improvement in Water, Sanitation and Hygiene (WASH) services as well as the water resources on which they draw upon. There are two major output planned, 1. A Situation Analysis of status and management of surface water resources in Bhola and their relationship with WASH services. 2. Enhanced capacity and awareness of Watershed Partners and CSO networks to influence and mobilize local action for water security planning. The project covers the period from 01 June, 2018 to 31 December, 2019. The project focused on 2 Unions namely Veduria and Dhania of Bhola Sadar Upazila. This project is funded by Wetlands International (WI) Netherlands.

A-10 **Unique Intervention for Quality Primary Education Project (UNIQUE-II):**

Unique Intervention for Quality Primary Education-UNIQUE II is a 6-years project started it's activities in January, 2012. The project has been implemented with the financial support of the European Union and Dhaka Ahsania Mission is the lead Organization. The main 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 Lalmohan, Tajumuddin, Borhanuddin & Daulatkhan sub-district of island Bhola District. The project was ended in February, 2019.

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A-11 **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 designed 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 and 9,803 people will be affected in the area of Arihazar & Rupganj Upazila of Narayanganj district and Derma & Gulshan Thana of Dhaka district. The project started its activities from 01 March, 2015 and will be ended on 31 August, 2018. The project is extended up to June, 2020.

A-12 **Dohazari Cox's Bazar Rail Track Construction Project (DCRTCP):**

Dohazari Cox's Bazar Rail Track Construction Project (DCRTCP) is under the Ministry of Railway. The Project is located in the Districts of Chittagong and Coxs 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 Policy 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-13 **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 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 Persons (PAPs)/ Entitled Persons (EPs). The Titled (directly affected person) and Non-Titled (indirectly affected person) EPs have been identified 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-14 **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 will be 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 lost 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

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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 in 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 was started in May, 2018 and will be ended in June, 2020.

A-15 **ILRP Training Program for the Members of Families Affected for Acquisition of Land for Payra Deep Sea Port:**

Government of Bangladesh has designed a vast ILRP Training Program for the affected people due to acquisition of land for Payra Deep Sea Port. DORP under an agreement with Port Authority selected trainees, arranged venues and conducted training for 1034 affected effected Persons in 28 batches. Among them 334 persons were trained with the help of *KIIT, a local* Institute.
The trades of the training are Poultry Rearing & Poultry feed Preparation, Fish Culture & Harvesting, Cow rearing and Broiler, Cockrail & Turkey rearing. DORP resource persons, Govt. Officials and DORP trainers conducted the training. The training Proved to be very effective & fruitful for Income & Livelihood Restoration of the affected Person

A-16 **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. The project is extended up to June, 2020.

A-17 **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 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 be acquired 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. The project is extended up to May, 2020.

A-18 **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 pazila 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.

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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 Govemment and Infrastructure Improvement Project (UGIIP) Funded by ADB under LGED;
18. Rural Women Employment Creation Project-Raipur of Lakshmipur supported by ADB under Ministry of Women & Children Affairs;
19. Community Based Appropriate Employment Generation Scheme–Barguna and Laksmipur supported by BMET-Japan-ILO Project under Ministry of Labour & Manpower;
20. HIV/AIDS Targeted Intervention (HATI) 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);

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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;

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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 International Accounting Standards (IAS) 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 started 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 30-06-2018 financial statements and footnotes to the 30-06- 2019 presentation.

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

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Sl. No.	Particulars	30-06-2019 Taka	30-06-2018 Taka
4.	**Fixed Assets: Tk. 40,013,888**		
	Cost:		
	Opening Balance	72,835,698	71,862,694
	Add: Addition during the year	1,650,385	973,004
	Closing Balance	**74,486,083**	**72,835,698**
	Depreciation:		
	Opening Balance	27,202,724	24,483,692
	Add: Charged during the year	2,618,156	2,719,032
	Disposal during the year	651,315	
	Closing Balance	**30,472,195**	**27,202,724**
	Written Down Value	**44,013,888**	**45,632,974**
	Details are given in Schedule-1.		
5.	**Revolving Credit: Tk. 175,002,213**		
	Opening Balance	183,952,473	153,445,723
	Add: Disbursed during the year	306,891,000	314,939,000
		490,843,473	468,384,723
	Less: Realized during the year	315,841,260	283,639,981
	Less: Write off during the year		792,269
	Less: Prior year Adjustment	-	-
	Closing Balance	**175,002,213**	**183,952,473**
	Details are given in Schedule-2.		
6.	**Advance against Salary: Tk. 500,330**		
	Opening Balance	341,656	349,656
	Add: Paid during the year	509,483	189,810
		851,139	539,466
	Less: Realized during the year	350,809	197,810
	Closing Balance	**500,330**	**341,656**
	Details are given in Schedule-3.		
7.	**Staff Loan (Motor Cycle & Bi-cycle): Tk. 527,729**		
	Opening Balance	690,685	858,185
	Add: Paid during the year	22,000	29,000
		712,685	887,185
	Less: Realized during the year	184,956	196,500
	Closing Balance	**527,729**	**690,685**
	Details are given in Schedule-4.		

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Sl. No.	Particulars	30-06-2019 Taka	30-06-2018 Taka
8.	**Cash & Bank Balances: Tk. 8,282,348**		
	Cash in Hand:		
	DORP Micro Credit Program	89,667	63,333
	Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-
	Sub-Total	**89,667**	**63,333**
	Non-Credit		
	Panii Jibon Project-Phase II	20,000	20,049
	RITU	2,830	8,521
	Watershed Empowering Citizens Project	19,428	32
	Wetlands International Watershed Bangladesh Programme	240	-
	WASH SDG WAI Bangladesh Subprogramme Implementation Phase	3,895	630
	Integrity in School wash	4,221	8,694
	Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	144	1,417
	Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	5,225	586
	Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	1,537	128
	Development of required infrastructure /Facilities for the implementation of the activities of Payra Deep Sea Port.	45	376
	Implementation of ILRP Training Program for the Member of Family Affected for Acquisition of Land for Payra Deep Sea Port.	770	-
	Construction of Chittagong-Feni- Bakhrabad Gas Transmission Parallel pipeline Project"	677	590
	Bangladesh- Singapore 700 MW USE Coal Fired Power Plant	397	-
	Central Office-DORP Home	-	-
	DORP-General Fund	1,709	11
	Sub-Total	**61,118**	**41,034**
	Total	**150,785**	**104,367**
	Cash at Bank:		
	DORP Micro Credit Program	6,764,478	1,188,878
	Grihayan Tahabil (Housing Credit)-Bangladesh Bank	43,714	56,821
	Sub-Total	**6,808,192**	**1,245,699**
	Non-Credit:		
	Panii Jibon Project- Phase II	434,901	233,686
	RITU	23,348	766,281
	Watershed Empowering Citizens Project	768,110	2,805,577
	Wetlands International Watershed Bangladesh Programme	144,195	-
	WASH SDG WAI Bangladesh Subprogramme Implementation Phase	2,277,765	342,225
	Integrity in School Wash	929,935	413,495
	Unique Intervention for Quality Primary Education Project (UNIQUE-II)	35,496	18,300
	Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	2,989	77,230
	Dohazari Cox's Bazar Rail Track Construction Project (DCRLCP)	17,927	1,050,921
	Padma Bridge Rail Link Project (PBRLP) Phase-1 Dhaka- Bhanga	158,461	1,076,907
	Development of required infrastructure /Facilities for the implementation of the Activities of Payra Deep Sea Port	24,670	-
	Implementation of ILRP Training Program for the Member of Family Affected for Acquisition of Land for Payra Deep Sea Port	223,647.30	-
	Construction of Chittagong-Feni- Bakhrabad Gas Transmission Parallel Pipeline Project"	6,418	38,210
	Bangladesh- Singapore 700 MW USE Coal Fired Power Plant	56,889	
	Vulnerable Group Development Programme-VGD	13,261	-
	Maternity Allowance Centered SAPNA Package for Poverty Alleviation	-	7,932
	Central Office-DORP Home	12,172	9,971
	DOPR-General Fund	1,812,304	91,547
	Sub-Total	**6,942,488**	**6,932,282**
	Total	**13,750,680**	**8,177,981**
	Grand-total	**13,901,465**	**8,282,348**

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Sl. No.	Particulars	30-06-2019 Taka	30-06-2018 Taka

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.

9. FDR: Tk. 8,760,352

Opening Balance	12,552,544	11,365,054
Add: Interest Charged during the year	-	-
Add: Purchased during the year	710,109	1,187,490
	13,262,653	12,552,544
Less: Encashment during the year	4,502,301	-
Closing Balance	**8,760,352**	**12,552,544**

Details are given in Schedule-6.

10 Fund: Tk. 42,087,936

Opening Balance	33,864,667	**31,363,239**
Add: Surplus/(Deficit)	8,223,269	**2,501,428**
Closing Balance	**42,087,936**	**33,864,667**

11. Revaluation Reserve: Tk. 28,347,052

Opening Balance	29,135,292	29,965,018
Less: Revaluation Reserve Debit @ 5%	788,240	829,726
Closing Balance	**28,347,052**	**29,135,292**

Details are given in Schedule- 1

12 DORP Participatory Fund-DPF: Tk. 5,842,341

Opening Balance	4,875,219	4,059,054
Add: Received during the year	1,600,364	1,177,651
	6,475,583	5,236,705
Less: Refunded during the year	633,242	361,486
Closing Balance	**5,842,341**	**4,875,219**

Details are given in Schedule-7

13 Staff Security Fund: Tk. 1,037,525

Opening Balance	1,532,425	1,649,425
Add: Received during the year	311,000	153,000
	1,843,425	1,802,425
Less: Refunded during the year	805,900	270,000
Closing Balance	**1,037,525**	**1,532,425**

Details are given in Schedule-8.

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Sl. No.	Particulars	30-06-2019 Taka	30-06-2018 Taka
14	**Group Savings: Tk. 55,307,682**		
	Opening Balance	54,171,465	44,906,089
	Add: Received during the year	41,372,267	42,650,854
		95,543,732	87,556,943
	Add: Prior year Adjustment during the year	-	-
	Less: Refunded during the year	40,236,050	33,385,478
	Closing Balance	**55,307,682**	**54,171,465**
	Break-up of received during the year:		
	Name of Project		
	DORP Micro Finance	41,372,267	42,650,854
	Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-
	Total	**41,372,267**	**42,650,854**
	Break-up of refund during the year:		
	Name of Project:		
	PKSF funded Micro Finance	40,236,050	33,385,478
	NON PKSF		
	Grihayan Tahabil (Housing Credit)-Bangladesh Bank	-	-
	Total	**40,236,050**	**33,385,478**
15.	**Loan from PKSF, DDCF Bank & Others: Tk. 84,011,710**		
	Loan from PKSF: Tk. 47,325,000		
	Opening Balance	48,800,000	32,600,000
	Add: Received during the year	37,500,000	32,500,000
		86,300,000	65,100,000
	Less: Refunded during the year	38,975,000	16,300,000
	Sub Total	**47,325,000**	**48,800,000**
	Loan from DDCF & Others: Tk. 2,846,920		
	Opening Balance	2,846,920	2,846,920
	Add: Received during the year	-	-
		2,846,920	2,846,920
	Less: Refunded during the year	-	-
	Sub Total	**2,846,920**	**2,846,920**
	Loan from Bank : Tk. 33,839,790		
	Opening Balance	55,865,342	56,208,917
	Add: Received during the year	-	50,000,000
		55,865,342	106,208,917
	Less: Refunded during the year	22,025,552	50,343,575
	Sub Total	**33,839,790**	**55,865,342**
	Closing Balance	**84,011,710**	**107,512,262**

Details are given in Schedule-9.

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Sl. No.	Particulars	30-06-2019 Taka	30-06-2018 Taka
16.	**Loan Risk Fund: Tk.10,467,489**		
	Opening Balance	8,686,616	6,380,051
	Add: Received during the year	3,247,760	3,322,110
	Less: Prior year Adjustment during the year	3,000	-
		11,931,376	9,702,161
	Less: Refunded during the year	1,463,887	1,015,545
	Closing Balance	**10,467,489**	**8,686,616**
17.	**Loan Loss Provision (LLP): Tk. 15,554,242**		
	Opening Balance	11,627,734	9,290,258
	Add: Provision made during the year	3,739,583	3,129,745
		15,367,317	12,420,003
	Add: Prior year Adjustment	186,925	792,269
	Closing Balance	**15,554,242**	**11,627,734**
18.	**Provision for Audit Fees: Tk. 50,000**		
	Opening Balance	40,000	40,000
	Add: Provision made during the year	50,000	50,000
		90,000	90,000
	Less: Paid during the year	40,000	40,000
	Closing Balance	**50,000**	**50,000**
19.	**Service Charges: Tk. 40,426,787**		
	Name of Project		
	DORP Micro Finance	40,390,588	36,531,127
	Grihayan Tahabil (Housing Credit)-Bangladesh Bank	36,199	48,444
	Total	**40,426,787**	**36,579,571**

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