

HYSAWA

Independent Auditor's Report and Audited Financial Statements For the year ended 31 December 2015



ACNABIN

Chartered Accountants

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**BAKER TILLY
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Independent Auditor's Report To the Governing Board of HYSAWA

We have audited the accompanying financial statements of HYSAWA which comprise the Statement of Financial Position as of 31 December 2015, Statement of Income and Expenditure, Statement of Cash Flows and Statement of Receipts and Payments for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principal (GAAP), the Companies Act 1994 and other applicable laws & regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 Bangladesh Standards on Auditing (BSA). 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view 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 referred to above give a true and fair view of the financial position of HYSAWA as of 31 December 2015, and of the result of its operations and its receipts and payments for the year then ended in accordance with Generally Accepted Accounting Principal (GAAP) and comply with the Companies Act 1994 and other applicable laws and regulations.



ACNABIN

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Report on other Legal and Regulatory Requirements

We also report that the financial statements comply with the Companies Act 1994, and other applicable laws and regulations. We, as required by law, further report that –

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by the company so far as it appeared from our examination of those books; and
- c) the company's Statement of Financial Position, Statement of Income and Expenditure, Statement of Cash Flow and Statement of Receipts and Payments dealt with by the report are in agreement with the books of account maintained by the company and examined by us.

Dhaka,
28 September 2016

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HYSAWA
Statement of Financial Position
As at 31 December 2015

	Notes	31.12.2015 Taka	31.12.2014 Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	4	-	-
Current Assets			
Advances, Deposit and Prepayments	5	1,350,799	5,391,011
Cash and Bank Balances	6	131,989,390	80,991,727
		133,340,189	86,382,738
Total Assets		133,340,189	86,382,738
FUND AND LIABILITIES			
Unutilized Fund	7	125,702,417	80,233,796
Gratuity Fund	8	7,637,772	6,148,942
Total Fund and Liabilities		133,340,189	86,382,738

The annexed notes from 1 to 19 form an integral part of these financial statements.

Salma Akter
Director Finance

John
Managing Director

12.12.2016
Chairman

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

Dhaka,
28 September 2016

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HYSAWA
Statement of Income and Expenditure
For the year ended 31 December 2015

	Notes	2015 Taka	2014 Taka
INCOME			
Grant Income	9	<u>612,852,762</u>	<u>1,417,928,888</u>
EXPENDITURE			
Expenditure for Union Parishad	17	500,772,709	1,291,395,727
Expenditure for Support Organisation	18	37,872,886	53,425,011
Pay - Officers, Staff, Consultants and S. Staff	10	42,558,737	44,999,114
Vehicle Maintenance Cost	11	1,269,864	1,590,143
Audit and Studies	12	206,250	150,000
Program Support Cost	13	30,071,656	25,972,406
Purchase of Fixed Assets	14	100,660	396,487
Total Expenditure		<u>612,852,762</u>	<u>1,417,928,888</u>

The annexed notes from 1 to 19 form an integral part of these financial statements.


Director Finance


Managing Director


12.12.2016
Chairman

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

Dhaka,
28 September 2016


ACNABIN
Chartered Accountants



HYSAWA
Statement of Cash Flows
For the year ended 31 December 2015

	2015 Taka	2014 Taka
a. Cash Flows from Operating Activities		
Excess of income over expenditure	-	-
Decrease/(Increase) in Advance, Deposit and Prepayments	4,040,212	(2,664,801)
Net cash flow from/(used in) operating activities	<u>4,040,212</u>	<u>(2,664,801)</u>
b. Cash Flows from Investing Activities	<u>-</u>	<u>-</u>
c. Cash Flows from Financing Activities		
Fund Received from Donor	650,578,083	1,282,253,463
Fund Received as Gratuity	3,006,235	3,133,558
Interest Income	7,589,299	5,735,871
Other Miscellaneous Income	154,000	-
Payment to field for project activities	(614,370,166)	(1,417,970,886)
Net cash flow from/(used in) financing activities	<u>46,957,451</u>	<u>(126,847,994)</u>
Net increase in cash and bank balance (a+b+c)	50,997,663	(129,512,795)
Cash and bank balance at the beginning of the year	80,991,727	210,504,522
Cash and bank balance at the end of the year	<u>131,989,390</u>	<u>80,991,727</u>

The annexed notes from 1 to 19 form an integral part of these financial statements.

Dhaka,
28 September 2016

Salma Akter
Director Finance

[Signature]
Managing Director

[Signature]
Chairman

HYSAWA
Statement of Receipts and Payments
For the year ended 31 December 2015

	2015 Taka	2014 Taka
Receipts		
Opening Balance:		
Cash in Hand	43,927	61,800
Cash at Bank	80,947,800	210,442,722
	80,991,727	210,504,522
Fund Received from Donor	650,578,083	1,282,253,463
Fund Received for Gratuity	3,006,235	3,133,558
Interest Income	7,589,299	5,735,871
Other Receipts	154,000	-
	661,327,617	1,291,122,892
	742,319,344	1,501,627,414
Payments		
Fund Transfer to Union Parishads	500,772,709	1,291,395,727
Fund Transfer to Support Organizations	35,608,158	54,587,671
Pay - Officers, Consultants, Support Staff	42,558,737	44,999,114
Vehicle Maintenance Cost	1,269,864	1,590,143
Audit and Studies	206,250	150,000
Program Support Cost	28,296,172	27,474,547
Gratuity Payment	1,517,404	41,998
Purchase of Fixed Assets	100,660	396,487
	610,329,954	1,420,635,687
Closing Balance:		
Cash in Hand	58,662	43,927
Cash at Bank	131,930,728	80,947,800
	131,989,390	80,991,727
	742,319,344	1,501,627,414

The annexed notes from 1 to 19 form an integral part of these financial statements.


Director Finance


Managing Director


Chairman


Dhaka,
28 September 2016

ACNABIN
Chartered Accountants

HYSAWA

Notes to the Financial Statements For the year ended 31 December 2015

1 Introduction

1.1 Background of the Organisation

HYSAWA (Hygiene, Sanitation and Water Supply) was established in 2007 as an autonomous non-profit organisation under the Companies Act, 1994. The Government of Bangladesh and Denmark have embarked on a new approach to improve rural water supply and sanitation in the country by setting up a national Fund for rural hygiene, water supply and sanitation. The fund is called the HYSAWA Fund (Hygiene, Sanitation and Water Supply Fund) and is governed by a Board of Directors formed with senior Government officials, representatives of local government institutions, NGOs and civil society. A significant change in the funding procedure and a paradigm shift from "business as usual" to a direct demand driven approach in planning and implementing projects at local level, are two challenging tasks being carried out at present. The HYSAWA Fund works as a basket fund to mobilize funds from Government and donor agencies, currently DANIDA and SDC. HYSAWA is responsible for fund administration, technical supervision, overall monitoring, quality assurance and audit of the project.

While Bangladesh has gained itself a good reputation in regards to the active role played by individual households and the private sector, the provision of rural water supply, institutional reforms and modernisation of public service providers are still needed in order to cope with the increasing demands for reliable and quality water supply and sanitation services. One of the vital objectives of the implementation approach is to decentralise decision making and financial management to local government institutions in regards to hygiene, sanitation and water supply. Direct linkage with the funding source is regarded as a key to empower local governments, which together with capacity building inputs will promote greater devolution of administrative and financial power to local governments.

A bottom-up planning process is implemented in which the communities plan their own projects for hygiene, sanitation and water supply interventions according to their need and affordability. The communities submit the proposals for water supply and sanitation to the respective UPs (Union Parishads/ Councils) for implementation. The HYSAWA Project facilitates the establishment of necessary institutional arrangements within the government institutions, and engages private sector management and NGOs, to provide capacity building support to the Union Parishads. Cross-cutting issues like poverty, human rights, gender, culture and development and transparency are part of the preparation and mobilisation processes and are mainstreamed into all stages of implementation and management. Communities are encouraged and supported to take lead in the whole process right from the beginning to the end of the local project activities. The potential users of the water and sanitation facilities also contribute up to 20% of the infrastructure cost in cash and 100% operations and maintenance cost and construction of household latrines.



1.2 Objectives of HYSAWA

- Resource Mobilisation for financing WSS infrastructure at the UP;
- Creating Institutional and technical condition for Fiscal discipline and financial Accountability in participating UPs;
- Enhancing Transparency in decision making during allocation of financing;
- Improving Institutional capacity/ skills of LGIs to plan and Budget.

1.3 Activities of HYSAWA

The following key activities undertaken by HYSAWA through various projects:

- HYSAWA provided funds to unions parishads to implement hygiene, sanitation and water supply projects through contracting Partner NGOs/UP Staff and private contractors;
- HYSAWA provided funds to UP capacity building and training service providers to conduct a number of courses for UP chairmen, members and project staff within the following areas: Planning, design and budgeting of WSS interventions, governance and administration, accounting, public procurement and contract management and monitoring of activities;
- The HYSAWA fund will also engage agencies/organisations for financial monitoring and audit of UPs, M&E function;
- Coordinate and finance training of PNGO/ project staff and SO staff in hygiene promotion approach to conduct a series of motivational sessions (individual & group) among the community people and on sanitation promotion and monitoring of progress in latrine installation and eliminating open defecation;
- Provide funds to UP to conduct awareness sessions for proper operation, maintenance and protection of the water systems in the communities;
- Finance UP to identify and install new water points, school/ community/ public latrines and conduct school based orientation sessions, and other motivational activities among the students, teachers and guardians on hygiene and sanitation;
- PNGOs/UP staff motivate/educate community to build/improve household latrine;
- Finance training/motivational sessions for caretakers and mechanics in operations and maintenance;
- Set up quality control and fiduciary risk minimization strategies;
- Establish systems for collecting user charges to ensure proper O&M of the piped water supply systems;
- Test out Public Private Partnership (PPP) model on a small scale.

2. **Basis of Preparation of Financial Statements**

2.1 Statement of compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Principal (GAAP), The Companies Act 1994 and other applicable laws and regulations.

2.2 Other Regulatory Compliance

In addition to the above, the Company is also required to comply and has complied with the following major legal provisions:



- The Income Tax Ordinance and Rules, 1984;
- The Value Added Tax Act and Rules, 1991; ect.

2.3 Basis of measurement

These accounts have been prepared under the historical cost convention on cash basis of accounting.

2.4 Components of financial statements

Financial Statements comprise of the following components:

Statement of Financial Position
Statement of Income and Expenditure;
Statement of Cash Flows
Statement of Receipts and Payments; and
Notes to the Financial Statements.

2.5 Functional and presentation currency

These financial statements are presented in Bangladesh Taka which is also the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest Taka.

2.6 Reporting Period

Financial Statements of the Fund Management office cover one calendar year from 1st January to 31 December consistently.

3. **Significant Accounting Policies**

3.1 Property, Plant and Equipment

HYSAWA procurement and finance manual states as follows:

"Fixed assets are expended at the time of purchase. It means that there shall be no fixed assets accounts in the balance sheet and consequently the component is not having any depreciation accounts."

Considering the issue, Property, Plant and Equipment is recognized as revenue expenditure rather capital expenditure. But the organisation maintains a list of all Property, Plant and Equipment.

3.2 Advances, deposits and prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions or adjustments. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to the Statement of Income and Expenditure.



3.3 Cash and bank balances

Cash and bank balances comprise of cash in hand and cash at bank which were held and available for use by the company without any restriction.

3.4 Accounting for Grants

Grants are recognised as income in accordance with Bangladesh Accounting Standard-20, i.e., grant income is recognised over the periods necessary to match them with the related costs of those periods.

3.5 Retirement Benefit

Gratuity:

The company operates an un-funded gratuity scheme for its permanent employees. Amount expended for gratuity has been kept separately in a separate bank account opened for this purpose. Adjustment for length of service is made at year end.

Provident fund:

The company also operates contributory provident fund for all its permanent employees. The provident fund is administered by the Board of Trustees and is funded by contributions from employees and from the company @ 10% of his/her monthly salary. These contributions are invested separately from the company's business.

3.6 Taxation

HYSAWA submits its income tax return and deduct tax at source as per Income Tax Ordinance 1984 and follow with VAT Act & Rule 1991.

3.7 General

- i. Figures have been rounded off to the nearest Taka;
- ii. Previous year's figures have been rearranged wherever necessary to conform to current year's presentation.



31.12.2015 Taka	31.12.2014 Taka
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4. Property, Plant and Equipment

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HYSAWA procurement and finance manual states as follows:

"Fixed assets are expended at the time of purchase. It means that there shall be no fixed assets accounts in the balance sheet and consequently the component is not having any depreciation accounts."

Details of Property, Plant and Equipment are shown in **Annexure-A**

5. Advance, Deposit and Prepayments

Advance to Staff	(Note - 5.1)	48,787	773,671
Security Deposit	(Note - 5.2)	384,400	520,000
Advance to Support Organization	(Note - 5.3)	917,612	3,182,340
Advance to Others		-	915,000
		1,350,799	5,391,011

5.1 Advance to Staff

General Fund	21,659	560,000
HYSAWA Danida AusAID Support	-	154,000
HYSAWA-SDC-Project	27,128	39,671
HYSAWA Fund Project	-	20,000
	48,787	773,671

5.2 Security Deposit

Opening Balance	520,000	514,000
Less: Adjusted during the year	135,600	6,000
	384,400	520,000

5.3 Advance to Support Organization

Advance to Support Organization-SDC Project	917,612	3,182,340
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5.4 Advance to Others

Advance to Others	-	915,000
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6. Cash and Bank Balances

Cash in Hand	(Note 6.1)	58,662	43,927
Cash at Bank	(Note 6.2)	131,930,728	80,947,800
		131,989,390	80,991,727

6.1 Cash in Hand

HYSAWA General Fund	58,662	43,927
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6.2 Cash at Bank

Bank Name	Branch	Account Name	A/C Type	A/C No.		
Sonali Bank	Gulshan	HYSAWA General Fund	STD	36000346	66,825,039	46,074,036
Sonali Bank	Gulshan	HYSAWA Gratuity Fund	Savings	34057784	7,869,518	6,500,521
Sonali Bank	Gulshan	HYSAWA Fund Project	STD	36000404	55,859,768	22,009,560
Sonali Bank	Gulshan	HYSAWA DANIDA AusAID	STD	36000321	-	805
Sonali Bank	Gulshan	HYSAWA SDC Project	STD	36000429	1,371,027	6,358,616
DBBL	Gulshan	HYSAWA General Fund	Savings	11611012173	5,375	4,262
					131,930,728	80,947,800



7. Unutilized Fund

	31.12.2015 Taka	31.12.2014 Taka
Opening Balance	80,233,796	210,173,351
Add: Fund Received from:		
DANIDA (Note - 15.1)	326,000,000	1,092,085,000
SDC (Note - 15.2)	324,578,083	190,168,463
Bank Interest (Note - 16)	7,589,300	5,735,871
Other Receipt	154,000	-
	<u>658,321,383</u>	<u>1,287,989,334</u>
	738,555,179	1,498,162,685
Less: Total expenditure- (as per Statement of Income and Expenditure)	612,852,762	1,417,928,888
	125,702,417	80,233,796

8. Gratuity Fund

Opening Balance	6,148,941	3,057,381
Add: Received during the year	3,006,235	3,133,558
	<u>9,155,176</u>	<u>6,190,939</u>
Less: Paid to Employees during the year	1,517,404	41,998
	7,637,772	6,148,941

Details Employee name wise Gratuity schedule are shown in **Annexure-B**

9. Grant Income

	2015 Taka	2014 Taka
Total expenditure (as per Income and Expenditure account)	612,852,762	1,417,928,888
Less: Local Income	-	-
	612,852,762	1,417,928,888

All expenditures of HYSAWA occurred during the year treated as income.

10. Pay of Officers, Staff, Consultants and Support Staff

Employees remuneration, consultancy fee and support staff salary	42,558,737	44,999,114
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11. Vehicle, Fuel & Maintenance Costs

HYSAWA Phase III	-	854,833
HYSAWA General Fund	1,269,864	-
SDC Support Expenses	-	735,310
	1,269,864	1,590,143

12. Audit & Studies

HYSAWA General Fund	206,250	150,000
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13. Program Support Cost

HYSAWA General Fund (Note - 13.1)	7,990,290	11,027,074
HYSAWA Gratuity Fund (Note - 13.2)	119,834	1,790
HYSAWA Fund Project (Note - 13.3)	9,725,030	9,952,248
HYSAWA-DANIDA-AusAID Support Project (Note - 13.4)	154,804	815
HYSAWA Project (Note - 13.5)	104,290	-
HYSAWA SDC Project (Note - 13.6)	11,977,408	4,990,479
	30,071,656	25,972,406



13.1 HYSAWA General Fund

Travel and Allowances
Rent and Service Charge
Office Maintenance Utilities
Office Stationery and Supplies
Group Insurance
Overtime for support staff
Manual Preparation, Reports Publication, Advertisement
Medical and Hospitalization expenses
Workshop/Seminar/Meeting
Staff Development
Others Expenses

2015 Taka	2014 Taka
2,263,017	4,298,841
2,654,784	2,798,220
1,316,158	1,271,381
141,569	219,105
197,696	219,539
83,552	123,704
146,552	295,330
562,647	602,896
183,308	383,906
218,550	-
222,457	814,152
7,990,290	11,027,074

13.2 HYSAWA Gratuity Fund

Bank Charge /TT Charge

119,834	1,790
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13.3 HYSAWA Fund Project

M & E Service
Other training related expenditure
Finance Monitoring and Audit Service Contract
Tubewell related other cost
Climate Change Adaptation:
Capacity Building Stakeholders and Program
Training of LGIs and Stakeholders
Capacity Development fo HYSAWA Staff

3,059,753	5,325,000
-	224,923
4,026,000	3,386,500
20,470	1,015,825
352,710	-
781,006	-
1,485,091	-
9,725,030	9,952,248

13.4 HYSAWA-DANIDA-AusAID Support Proeject

Bank Charge and Comission

154,804	815
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13.5 HYSAWA Project

Bank Charge /TT Charge

104,290	-
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13.6 HYSAWA SDC Project

Quality Control Service
M & E Service
Financial Management Capacity Building
Training and Capacity Building
Experience and Leasson Learns
Bank Charge /TT Charge

5,362,183	3,071,511
59,154	1,119,073
2,403,179	506,474
51,287	-
3,988,887	81,322
112,718	212,099
11,977,408	4,990,479

14. Purchase of Fixed Assets

HYSAWA General Fund
Office Equipment
Computer and Accessories
Office Furniture

44,200	61,000
32,136	104,972
5,824	79,645
82,160	245,617



HYSAWA SDC Project

Office Equipment
Computer and Accessories
Office Furniture

2015 Taka	2014 Taka
18,500	18,900
-	62,550
-	69,420
18,500	150,870
100,660	396,487

Details of Property, Plant and Equipment are shown in **Annexure-A**

15. Fund Received from Donor

DANIDA (Note - 15.1)
SDC (Note - 15.2)

326,000,000	1,092,085,000
324,578,083	190,168,463
650,578,083	1,282,253,463

15.1 DANIDA

HYSAWA Fund Project
HYSAWA General Fund

281,400,000	1,044,585,000
44,600,000	47,500,000
326,000,000	1,092,085,000

15.2 SDC

HYSAWA SDC Project

324,578,083	190,168,463
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16. Bank Interest

HYSAWA General Fund
HYSAWA Staff Gratuity Fund
HYSAWA Fund Project
HYSAWA SDC Project

2,642,185	382,733
-	195,357
2,969,003	256,876
1,978,112	4,900,905
7,589,300	5,735,871

17. Expenditure for Union Parishad

HYSAWA Fund Project (Note 17.1)
HYSAWA SDC Project (Note 17.2)

205,317,403	973,174,893
295,455,306	318,220,834
500,772,709	1,291,395,727

17.1 HYSAWA Fund Project

Supply and Services

Training and Capacity Building-CCA
LGI's Management Cost-HYSAWA
LGI's Management Cost-CCA

90,468	24,679,850
3,303,455	10,068,000
45,000	-
3,438,923	34,747,850

Grants and Aid

Community Mobilization by PNGO Costs-HYSAWA
Community Mobilization by PNGO Costs-CCA
UP Costs

70,281,356	146,820,238
4,845,013	-
2,505,418	9,818,848
77,631,787	156,639,086

Construction and Works

Water supply Infrastructure
Infrastructure Sanitation

95,563,386	496,784,505
28,683,307	285,003,452
124,246,693	781,787,957
205,317,403	973,174,893

Detailed Fund Transfer to Union Parishads are shown in **Annexure-C**



17.2 HYSAWA SDC Project

Community Mobilization by UP Staff

- a) Human Resource at Union Level
- b) Operational Cost
- c) IEC/BCC Activities/Dem. Materials
- d) Training and Capacity Building
- e) Award to Community Volunteer
- f) Staff Recruitment Process Costs
- g) Learning Experience Sharing Visit
- h) Meeting With Project Staff

2015 Taka	2014 Taka
19,087,991	18,753,000
6,473,500	11,734,000
4,230,000	4,752,000
4,939,250	10,277,875
1,424,000	1,180,000
10,830	22,400
90,000	600,000
1,083,000	1,089,000
37,338,571	48,408,275

Construction and Works

- Water supply Infrastructure
- Fesibility Study on Safe Water Technology
- Infrastructure Sanitation

221,142,504	264,622,778
11,852,673	3,916,843
25,121,558	1,272,938
258,116,735	269,812,559
295,455,306	318,220,834

Detailed Fund Transfer to Union Parishads - SDC are shown in **Annexure-D**

18. Expenditure for Support Organisation

HYSAWA Fund Project

- Green Hill - Rangamati
- Dhaka Ahsania Mission - Khagrachari
- Humanitarian Foundation
- DASCOH - Rajshahi & Naogaon
- Bangladesh Development Service Center (BDSC) - Pabna & Natore
- Bangladesh Development Service Center (BDSC) - Rangpur
- Unnayan Shahojogy Team (UST) - Barisal
- Unnayan Shahojogy Team (UST) - Shariatpur
- Village Education Resource Center (VERC) - Rajbari

2,729,784	4,263,881
3,424,820	3,242,435
2,091,072	3,997,989
3,721,461	6,887,245
4,370,978	6,704,183
3,397,170	6,653,236
4,121,481	6,966,402
3,247,517	4,302,373
1,856,106	3,986,193
28,960,389	47,003,937

HYSAWA SDC Project

- Shushilan (Khulna)
- Shushilan (Jessore)
- Shushilan (Satkhira)
- Gonno Unnayan Prochesta

1,885,186	1,724,372
2,350,335	2,163,053
2,094,541	2,245,401
2,582,435	288,248
8,912,497	6,421,074
37,872,886	53,425,011

Detailed Fund Transfer to Support Organizations are shown in **Annexure-E**

19. Income Tax Expense

Income of the company is taken upto the amount of expenses incurred during the year. As such there being no surplus of income over expenses, provision is not made for income tax. However, as the company is a registered assessee, it paid a minimum tax of Tk. 5,000 in the assessment year the assessment year of 2014-2015.

HYSAWA
Schedule of Property, Plant and Equipment
As at 31 December 2015

Asset Category	Amount in Taka			
	COST			
	As at 01-Jan-15	Addition during the year	Disposal/ adjustment during the year	Total as at 31-Dec-15
Office Equipments	3,448,979	94,836	-	3,543,815
Office Vehicle	5,251,288	-	-	5,251,288
Office Furniture	631,108	5,824	-	636,932
Office Setup	838,919	-	-	838,919
Total	10,170,294	100,660	-	10,270,954

HYSAWA
List of Property, Plant and Equipment
As at 31 December 2015

Amount in Taka																	Remarks		
Name of Items	Name of Project	Year of Purchase		Year of Purchase		Year of Purchase		Year of Purchase		Year of Purchase		Year of Purchase		Year of Purchase		Total			
		Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.		Cost Price	
A	0	B		C		D		E		F		G		H		H		B+C+D+E+F+G+H	
Desktop Computer	HYSAWA	8	390,400	2	94,000	1	48,500	2	100,000	-	-	-	-	-	-	-	13	632,900	
HP LaserJet P3005N Printer	HYSAWA	3	157,000	-	-	-	-	-	-	-	-	-	-	-	1	18,500	4	175,500	
HP LaserJet Color 2600N	HYSAWA	1	38,200	-	-	-	-	-	-	-	-	-	-	-	-	-	1	38,200	
Laptop Computer	HYSAWA	3	302,400	-	-	1	43,763	-	-	-	-	-	-	-	-	-	4	346,163	
Laptop Computer	GF-AusAID	-	-	-	-	1	43,763	-	-	-	-	1	21,999	-	-	-	2	65,762	
Laptop Computer	GF-Danida	-	-	-	-	1	43,763	-	-	-	-	6	192,087	-	-	-	7	235,850	
Laptop Computer	GF-Fund Project	-	-	-	-	-	-	-	-	-	-	-	-	2	82,992	-	2	82,992	
Laptop Computer	SDC Project	-	-	-	-	-	-	-	-	-	-	-	-	1	62,550	-	1	62,550	
Laptop Computer	GF-Danida	-	-	-	-	-	-	-	-	1	6,000	-	-	-	-	-	1	6,000	
Dell Laser Jet Printer	HYSAWA	8	45,600	-	-	-	-	2	11,600	-	-	-	-	-	-	-	10	57,200	
UPS	HYSAWA	1	5,400	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5,400	
Scanner(HP)	HYSAWA	1	5,400	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5,900	
Scanner(HP)	SDC Project	-	-	-	-	-	-	-	-	-	-	-	-	1	5,900	-	1	5,900	
Digital Camera	HYSAWA	1	16,350	-	-	-	-	-	-	-	-	-	-	-	-	-	1	16,350	
Digital Camera	GF-AusAID	-	-	-	-	1	6,645	-	-	-	-	-	-	-	-	-	1	6,645	
Digital Camera	SDC Project	-	-	-	-	-	-	-	-	-	-	-	-	1	13,000	-	1	13,000	
Photocopier	HYSAWA	1	201,581	-	-	-	-	-	-	-	-	-	-	-	-	-	1	201,581	
Pony Voltage Stabilizer	HYSAWA	1	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	1	7,500	
Multimedia Projector	HYSAWA	1	97,000	-	-	-	-	-	-	-	-	-	-	-	2	44,200	3	141,200	
Multimedia Projector	AusAID Project	-	-	-	-	-	-	-	-	1	48,000	-	-	-	-	-	1	48,000	
Multimedia Projector	GF Danida	-	-	-	-	-	-	-	-	-	-	1	45,000	-	-	-	1	45,000	
Projector screen	AusAID Project	-	-	-	-	-	-	-	-	1	5,000	-	-	-	-	-	1	5,000	
Land Phone	HYSAWA	3	46,110	-	-	-	-	-	-	-	-	-	-	-	-	-	3	46,110	
Fax Machine	HYSAWA	1	9,500	-	-	-	-	-	-	-	-	1	12,540	-	-	-	2	22,040	
Refrigerator	HYSAWA	1	36,810	-	-	-	-	-	-	-	-	-	-	-	-	-	1	36,810	
Voltage Stabilizer Toshiba	GF-Danida	-	-	-	-	-	-	2	16,000	-	-	-	-	-	-	-	2	16,000	
AirConditioner (Window	HYSAWA	4	145,143	-	-	-	-	-	-	-	-	-	-	-	-	-	4	145,143	
AirConditioner (Split Type)	HYSAWA	3	234,857	-	-	-	-	-	-	-	-	3	307,320	-	-	-	6	542,177	
AirConditioner (Window	GF-Fund Project	-	-	-	-	-	-	-	-	-	-	-	-	1	61,000	-	1	61,000	
Mobile Phone Hendset	HYSAWA	2	20,500	1	9,995	-	-	-	-	-	-	-	-	-	-	-	3	30,495	
Mobile Phone Hendset	GF-Danida	-	-	-	-	-	-	-	-	-	-	1	19,500	-	-	-	1	19,500	
UPS Galaxy 1200VA	HYSAWA	1	5,700	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5,700	
PABX System	HYSAWA	1	47,400	1	10,900	-	-	-	-	-	-	-	-	-	-	-	2	58,300	
Sound System (5 Pcs)	AusAID Project	-	-	-	-	-	-	-	-	1	22,500	-	-	-	-	-	1	22,500	
DVD Player	GF-Danida	-	-	-	-	-	-	-	-	1	7,700	-	-	-	-	-	1	7,700	
Generator	AusAID Project	-	-	-	-	-	-	-	-	1	68,970	-	-	-	-	-	1	68,970	
UPS Micro Electronic-2000V	HYSAWA	-	-	1	17,700	-	-	-	-	-	-	-	-	-	-	-	1	17,700	
UPS Micronet-1000VA	HYSAWA	-	-	2	13,400	7	51,534	-	-	-	-	-	-	-	-	-	9	64,934	
UPS Micro-1000VA	GF-Danida	-	-	-	-	-	-	-	-	6	48,689	-	-	-	-	-	6	48,689	
UPS Micro-1500VA	GF-Fund Project	-	-	-	-	-	-	-	-	-	-	-	-	1	14,040	-	1	14,040	
Mercury UPS-1200VA	HYSAWA	-	-	-	-	2	10,838	-	-	-	-	-	-	-	-	-	2	10,838	
Vacuum Cleaner	GF-Danida	-	-	-	-	-	-	-	-	-	-	1	10,500	-	-	-	1	10,500	
Microwave Oven	GF-Danida	-	-	-	-	-	-	-	-	-	-	1	7,900	-	-	-	1	7,900	
Hard Disk	GF-Fund Project	-	-	-	-	-	-	-	-	-	-	-	-	1	7,940	-	1	7,940	
Computer CPU	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	32,136	1	32,136
Iron Safe(Godrej-445)	HYSAWA	-	-	1	48,000	-	-	-	-	-	-	-	-	-	-	-	1	48,000	
Sub Total	0	44	1,807,451	8	193,995	14	248,806	6	127,600	12	206,859	15	616,846	8	247,422	4	94,836	111	3,543,815
Vehicle :	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fortuna Jeep	HYSAWA	-	-	2	5,127,588	-	-	-	-	-	-	-	-	-	-	-	2	5,127,588	
Motorcycle-TVS 100CC	GF-AusAID	-	-	-	-	1	123,700	-	-	-	-	-	-	-	-	-	1	123,700	
Sub Total	0	-	-	2	5,127,588	1	123,700	-	-	-	-	-	-	-	-	-	3	5,251,288	
Office Furniture :	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Swivel Chair	HYSAWA	3	19,320	-	-	-	-	-	-	-	-	-	-	-	1	5,824	4	25,144	

HYSAWA
List of Property, Plant and Equipment
As at 31 December 2015

Annexure-A.1

Name of Items	Name of Project	Year of Purchase		Year of Purchase		Year of Purchase		Year of Purchase		Year of Purchase		Year of Purchase		Year of Purchase		Year of Purchase		Total		Remarks
		Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	
A	0	B		C		D		E		F		G		H		H		B+C+D+E+F+G+H		
Swivel Chair	GF-Danida	-	-	-	-	-	-	-	-	-	-	7	51,200	-	-	-	-	7	51,200	
Swivel Chair	SDC Project	-	-	-	-	-	-	-	-	-	-	-	-	3	18,720	-	-	3	18,720	
Working Table	HYSAWA	3	16,761	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	16,761	
Working Table	HYSAWA	-	-	1	5,069	-	-	-	-	-	-	-	-	-	-	-	-	1	5,069	
Computer Table	HYSAWA	5	26,336	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	26,336	
Multi Purpose Shelf	HYSAWA	1	7,088	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	7,088	
White Board	GF-AusAID	-	-	-	-	-	-	-	-	1	5,500	-	-	-	-	-	-	1	5,500	
Pin Board	HYSAWA	-	-	-	12,600	-	-	-	-	-	-	-	-	-	-	-	-	-	12,600	
Center Table	HYSAWA	-	-	1	10,000	-	-	-	-	-	-	-	-	-	-	-	-	1	10,000	
Wall Shelf	HYSAWA	-	-	3	37,654	5	28,100	-	-	-	-	-	-	-	-	-	-	8	65,754	
Wall Shelf	GF-Fund Project	-	-	-	-	-	-	-	-	-	-	-	-	2	34,500	-	-	2	34,500	
Workstation-Partision	HYSAWA	-	-	5	38,700	-	-	-	-	-	-	-	-	-	-	-	-	5	38,700	
Workstation-Partision	GF Danida	-	-	-	-	-	-	-	-	-	-	4	29,017	-	-	-	-	4	29,017	
File Cabinet	HYSAWA	-	-	2	23,750	-	-	1	8,549	-	-	-	-	-	-	-	-	3	32,299	
File Cabinet	SDC Project	-	-	-	-	-	-	-	-	-	-	-	-	3	17,934	-	-	3	17,934	
Executive Table	GF-AusAID	-	-	-	-	-	-	2	14,508	-	-	-	-	-	-	-	-	2	14,508	
Executive Table	GF Danida	-	-	-	-	-	-	-	-	-	-	10	70,221	-	-	-	-	10	70,221	
Working/Executive Table	GF-Fund Project	-	-	-	-	-	-	-	-	-	-	-	-	4	27,416	-	-	4	27,416	
Working/Executive Table	SDC Project	-	-	-	-	-	-	-	-	-	-	-	-	1	5,402	-	-	1	5,402	
Meeting Table Round	GF-Fund Project	-	-	-	-	-	-	-	-	-	-	-	-	1	6,120	-	-	1	6,120	
Conference Table	SDC Project	-	-	-	-	-	-	-	-	-	-	-	-	1	27,364	-	-	1	27,364	
Side Rack	GF-AusAID	-	-	-	-	-	-	1	5,772	-	-	-	-	-	-	-	-	1	5,772	
Executive Chair	GF-AusAID	-	-	-	-	-	-	4	25,818	-	-	-	-	-	-	-	-	4	25,818	
Executive Chair	GF-Danida	-	-	-	-	-	-	3	16,821	-	-	-	-	-	-	-	-	3	16,821	
Book Self	GF-Danida	-	-	-	-	-	-	-	-	-	-	1	7,000	-	-	-	-	1	7,000	
Drawer Unit	GF-Danida	-	-	-	-	-	-	-	-	-	-	2	11,609	-	-	-	-	2	11,609	
Drawer Unit	GF-Fund Project	-	-	-	-	-	-	-	-	-	-	-	-	2	11,609	-	-	2	11,609	
Steel Stairs	HYSAWA	-	-	-	-	1	10,650	-	-	-	-	-	-	-	-	-	-	1	10,650	
Sub Total		12	69,505	12	127,773	6	38,750	11	71,468	1	5,500	24	169,047	17	149,065	1	5,824	84	636,932	
Servar Setup	HYSAWA	10	280,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	280,000	
Microwave Oven	HYSAWA	1	7,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	7,800	
Swivel Chair	HYSAWA	18	92,363	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	92,363	
Single Sofa	HYSAWA	2	22,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	22,795	
Swivel Chair	HYSAWA	1	24,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	24,502	
Swivel Chair	HYSAWA	4	22,496	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	22,496	
Swivel Chair	HYSAWA	1	7,088	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	7,088	
Working Table(MD Table)	HYSAWA	3	21,942	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	21,942	
Conference Table	HYSAWA	8	44,696	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	44,696	
Reception Table	HYSAWA	1	18,430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	18,430	
Workstation	HYSAWA	3	122,880	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	122,880	
Single Sofa	HYSAWA	2	19,688	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	19,688	
Three Seater Sofa	HYSAWA	1	24,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	24,502	
Side Rack	HYSAWA	1	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5,000	
Wall Shelf	HYSAWA	6	75,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	75,290	
Vertical Blind 5" Curtain	HYSAWA	11	49,447	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	49,447	
Sub Total		73	838,919	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73	838,919	
Grand Total		129	2,715,875	22	5,449,356	21	411,256	17	199,068	13	212,359	39	785,893	25	396,487	5	100,660	271	10,270,954	

Note:

During accounting year 31 December 2015 fixed assets amounting to Tk. 100,660 have been acquired and the above sum does not include assets which costed less then Tk. 5,000 to and these the entre amount has been charged to expenditure as being purchase of fixed assets. As per HYSAWA Procurement and Finance Manual Clause 2.3 page 18.

**ACNABIN**

Chartered Accountants

Annexure - B

HYSAWA
Employee name wise Gratuity schedule
For the year ended 31 December 2015

Sl. No.	Name of Employees	Amount
1	M. Enamul Kabir	1,877,484
2	Salma Akter	416,380
3	Nurul Osman	670,448
4	Md. Habibullah	565,564
5	Sukhandu P Majumder	565,564
6	Md. Asadur Rahman	483,440
7	Md. Refatul Islam	483,440
8	Muhammad Zahid Alam	261,504
9	Md. Forhad Hossain	241,056
10	Sanjoy Banik	406,836
11	Alma Jabin	230,592
12	Cicilia D. Costa	126,780
13	Babul Pal	146,192
14	Masum Pervez	146,192
15	Jalal Uddin	123,428
16	Biplob Gomes	118,680
17	Abul Hasem	115,540
18	Masud Khan	135,160
19	Amena Khatun	186,442
20	Abul Bashir	199,048
21	Sayed Fatema Rahman	46,326
22	Naznin Ara Momotaz	81,701
23	Syed Muhammad Shueb	9,975
	Total	7,637,772



HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
Bagerhat			510,489
	Fakirhat		35,678
		Lokhpur	35,678
	Rampal		474,811
		Uzolkur	474,811
Bandarban			11,178,233
	Bandarban Sadar		2,887,698
		Bandarban Sadar UP	933,031
		Kuhalong	134,575
		Rajbila	1,197,147
		Sualok	356,653
		Tangkabati	266,292
	Lama		5,864,097
		Aziznagar	1,274,513
		Faitong	1,729,377
		Gozalia	1,277,601
		Lama UP	250,583
		Rupashipara	1,332,023
	Rowangchari		1,669,187
		Alekkhong	236,045
		Noapatang	1,190,649
		Rowangchari UP	(16,851)
		Taracha	259,344
	Thanchi		757,251
		Balipara	739,745
		Thanchi UP	71,046
		Tindu	(53,540)

HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
Barisal			14,501,285
	Babugonj		4,501,979
		Chadpasa	167,500
		Dehergoti	2,218,468
		Kedarpur	10,000
		Madobpasa	1,932,805
		Rahmatpur	173,206
	Gournadi		3,723,263
		Barthi	58,275
		Bata Jore	1,757,043
		Chandshi	167,500
		Mahilara	1,740,445
	Hizla		1,563,419
		Barjalia	804,879
		Harinathpur	758,540
	Mehandiganj		2,943,434
		Bhasan Char	788,588
		Biddanandapur	137,000
		Chandpur-Mehandiganj	695,920
		Char Ekkaria	167,500
		Char Gopalpur	819,426
		Lata	167,500
		Ulania	167,500
	Muladi		1,769,190
		Batamara	10,000
		Char Kalekhan	167,500
		Gachua	492,500
		Kazir Char	137,000
		Najirpur-Barisal	825,190
		Safipur	137,000

HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
Faridpur			16,778,986
	Boalmari		5,345,333
		Chandpur	299,844
		Chatul	445,601
		Gunobaha	1,302,085
		Moyna	355,459
		Satoir	1,366,992
		Shekhor	1,575,352
	Faridpur Sadar		6,031,642
		Ambikapur	884,543
		Gerda	1,141,479
		Kanaipur	1,184,149
		Krishnanagar	1,255,176
		Krishnapur	1,566,295
	Madhukhali		5,402,011
		Arpara	1,268,437
		Bagat	1,742,826
		Kamarkhali	565,491
		Madhukhali UP	1,196,841
		Nawapara	301,392
		Raipur	327,024
Gaibandha			10,194,334
	Gobindaganj		6,335,062
		Darbasta	615,924
		Fulbari	510,535
		Kamardaha	506,396
		Kamdia	908,390
		Katabari	828,932
		Kochasahar	777,409
		Mohimganj	549,810
		Rajahar	588,338
		Sapmara	488,406
		Shibpur	560,922



**HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015**

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
	Palashbari		1,262,784
		Barishal	205,934
		Betkopa	184,400
		Hossainpur	409,934
		Mahodipur	200,890
		Pobnapur	261,626
	Sundarganj		2,596,488
		Chandipur-Gaibandha	620,038
		Dahobanda	618,672
		Dhopadanga	338,012
		Ramjibon	349,005
		Sonaroy	670,761
	Gopalgong		17,671,884
	Gopalganj Sadar		3,389,659
		Jalalabad	510,187
		Paikkandi	1,377,940
		Urfi	1,501,532
	Kashiani		4,222,243
		Kashiani UP	469,247
		Mohespur	628,273
		Orakandi	1,587,995
		Parulla	785,052
		Rajpat	751,676
	Kotalipara		5,740,240
		Amtoli	2,824,164
		Ghaghor	880,533
		Kushla	1,366,328
		Radhagonj	669,215
	Muksudpur		4,319,742
		Muksudpur	15,000
		Batikamari	762,568
		Poshargate	2,255,597
		Ragdi	1,286,577



**HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015**

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
HYSAWA FMO			5,566,661
		National Polymer	1,321,416
		RFL	4,245,245
Jhalokathi			14,072,561
Jhalokathi			2,957,824
		Binokathi	361,412
		Gabkhan Dhanshiri	1,292,562
		Keora	512,309
		Ponabalia	791,541
Nalchiti			11,114,737
		Bhairab Pasha	269,506
		Dapdapia	1,348,494
		Kulkathi	4,995,238
		Mollarhat	301,815
		Nachan Mohal	2,647,063
		Siddhakati	1,552,621
Khagrachari			10,930,640
Dighiala			1,533,767
		Babuchara	423,715
		Boalkhali	346,483
		Kobakhali	763,569
Khagrachari Sadar			2,236,002
		Bhaibonechara	2,095,616
		Perachara	140,386
Matiranga			3,296,005
		Belchari	396,365
		Gomti	361,705
		Guimara	1,404,986
		Matiranga Sadar UP	1,132,949

HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
	Mohalchari		2,173,860
		Keyang Ghat	367,025
		Maischari	362,340
		Sidukchari	1,444,495
	Panchari		1,691,006
		Panchari Sadar UP	252,625
		Ultachari	1,438,381
	Khulna		725,629
	Terokhada		725,629
Terokhada UP		315,102	
Barasat		410,527	
Madaripur		11,919,568	
	Madaripur Sadar		6,814,946
		Dudkhali	545,362
		Ghotmajhi	2,252,694
		Jhaudi	2,051,299
		Khowazpur	1,440,330
		Rasti	525,261
	Rajuir		2,429,424
		Amgram	302,780
		Bazitpur	618,810
		Bodorpasha	310,540
		Hosainpur	310,820
		Kobirajpur	886,474
	Shibchar		2,675,198
		Bashkandi	1,705,535
		Dattopara	969,663

HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
Naogaon			6,334,906
	Mandda		3,414,439
		Bhalain	329,810
		Bharso	197,600
		Bishnupur	333,680
		Ganeshpur	315,939
		Kanso Para	292,560
		Kasab	254,993
		Kusumba	318,716
		Mainam	224,287
		Manda Sadar UP	217,197
		Nurullabad	317,200
		Paranpur	267,780
		Tentulia	344,677
	Naogaon Sadar		1,784,311
		Boalia	343,008
		Boktarpur	308,892
		Chandipur	326,555
		Hasaigari	293,248
		Sailogachi	322,622
		Tilokpur	189,986
	Rani Nagar		1,136,156
		Khateshar-Raninagar	331,426
		Ekdala	46,700
		Kaligram	279,131
		Kashimpur	336,744
		Parail	142,155
Natore			8,065,905
	Bagatipara		1,240,000
		Bagatipara	248,000
		Dayrampur	248,000
		Fagurdiyer	248,000
		Jamnagar	248,000
		Panka	248,000

HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
	HYSAWA FMO		55,147
		Hysawa	55,147
	Gurudaspur		2,212,000
		Biaghat	421,184
		Chapila	248,000
		Dharabarisha	428,484
		Khubjepur	412,564
		Moshinda	453,768
		Najirpur	248,000
	Singra		4,558,758
		Chaugram	515,336
		Dahia	511,628
		Hatiandaha	518,626
		Italy	519,296
		Kalam	524,576
		Lalore	512,536
		Sherkole	406,250
		Sukash	541,014
		Tajpur	509,496
Noakhali			15,499,653
	Hatiya		15,499,653
		Anderchar	733,430
		Burir Char	2,487,787
		Char Ishwar	2,471,060
		Char King	2,539,427
		Dadpur	705,350
		Nalchira	1,629,991
		Sonadia	2,472,358
		Tamaruddin	2,460,250

HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
Pabna			7,838,172
	Atgharia		1,480,156
		Chadbah	488,156
		Debottar	248,000
		Ekdanta	248,000
		Lakshmipur	248,000
		Majh Para	248,000
	Bhangura		1,189,940
		Bhangura	248,000
		Ashta Manisha	248,000
		Dil Pasar	248,000
		Khan Marich	445,940
	Chatmahor		3,672,934
		Chhaikhola	505,006
		DB Gram	248,000
		Failjana	175,500
		Gunaigachha	593,750
		Handial	248,000
		Huripur	641,984
		Mathurapur	506,445
		Nimachara	248,000
		Parshadanga	506,249
	Pabna Sadar		1,495,142
		Ataikula	248,000
		Dapunia	248,000
		Gayespur	503,142
		Malanchi	248,000
		Maligacha	248,000
Patuakhali			2,563,275
	Baufal		2,563,275
		Boga	2,563,275

HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
Pirojpur			10,526,013
	Kawkhali		7,206,955
		Amrajuri	649,423
		Chira Para Parsaturia	462,000
		Kawkhali Sadar UP	2,750,813
		Shiyalkathi	35,059
		Soyna Roghunathpur	3,309,660
	Nazirpur		3,319,058
		Nazirpur	605,251
		Dewal Bari Dobra	492,283
		Dhirgha	325,000
		Kolaroania	123,500
		Shakhari Kathi	1,385,581
		Sree Ram Kathi	387,443
Rajbari			7,170,516
	Kalukhali		1,772,677
		Boalia UP	487,230
		Mrigi	745,251
		Saowrail	540,196
	Pangsha		1,793,342
		Babupara	461,904
		Habashpur	566,846
		Mourat	294,545
		Patta	470,047
	Rajbari Sadar		3,604,497
		Basontopur	1,036,798
		Borat	212,429
		Khangonj	752,431
		Mulghar	760,573
		Ramkantopur	842,266

HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
Rajshahi			3,009,784
	Bagha		644,519
		Gargori	304,685
		Monigram	339,834
	Bagmara		(200,891)
		Bagmara	(89,108)
		Deeppur	(29,955)
		Goalkandi	18,975
		Hamirkutsa	(59,883)
		Jhikra	(37,517)
		Nordas	(19,903)
		Sonadanga	16,500
	Durgapur		903,804
		Jalukha	307,559
		Kismatgonkair	340,486
		Pana Nagar	255,759
	Mohonpur		322,065
		Ghasi Gram	322,065
	Poba		1,340,287
		Horian	333,782
		Horipur	343,560
		Horo Gram	343,560
		Parila	319,385
Rangamati			10,473,727
	Jurachari		2,651,857
		Bonzogichara	792,876
		Jurachari UP	947,669
		Maidung	911,312
	Kawkhali-Rangamati		931,210
		Betbunia	334,045
		Ghagra	341,868
		Kalampati	255,297

HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP	
	Naniachar		1,702,638	
		Burighat	236,226	
		Ghilachari	665,101	
		Naniachar UP	423,210	
		Sabekkhong	378,101	
	Rangamati Sadar		5,188,022	
		Balukhali	319,333	
		Bandukbhanga	328,638	
		Jibitali	1,083,024	
		Kutukchari	1,385,965	
		Mogban	1,741,237	
	Sapchari	329,825		
	Rangpur			8,481,371
		Badarganj		4,409,692
Bishnupur-Rangpur			1,012,030	
Damudarpur			240,678	
Gopalpur			544,505	
Gopinathpur			361,608	
Kalupara			733,333	
Kutubpur			719,894	
Lohanipara			124,802	
Modhupur			259,603	
Ramnathpur			413,239	
Pirgachha			1,886,733	
		Annadanagar	368,535	
		Kandi	628,159	
		Koikuri	228,594	
	Parul	226,741		
Pirgachha Sadar UP	434,704			
Taraganj		2,184,946		
	Alompur	584,926		
	Ekorchali	248,922		
	Hariarkuthi	544,745		
	Kursha	251,042		
	Soyar	555,311		

HYSAWA Fund Project
Statement of Fund Transfer
For the year ended 31 December 2015

Name of District	Name of Upazila	Name of Union Parishad	Fund Transfer to UP
Shariatpur			6,811,947
	Damudya		2,246,171
		Darul Aman	596,639
		Siddya	1,146,487
		Sidholkura	503,045
	Gosairhat		850,797
		Samontoshar	850,797
	Naria		1,097,806
		Jopsha	538,840
		Vojesshor	558,966
	Shariatpur Sadar		2,617,173
		Angaria	730,261
		Binodpur	617,583
		Chikondi	84,000
		Domshar	456,564
		Rudrokor	417,795
		Tulashar	310,970
Thakurgaon			4,491,864
	Thakurgaon Sadar		4,491,864
		Akhan Nagar	319,416
		Bargaon	378,372
		Chilarang	722,717
		Goreya	446,676
		Jamalpur	833,089
		Mohammadpur	303,073
		Rahimanpur	507,678
		Raypur	540,609
		Ruhea	384,701
		Sukhampukhuri	55,533
Remittance to Union Parishads			205,317,403

HYSAWA SDC Project.
UP wise Fund Transfer Status
For the year ended 31 December 2015

Sl. No.	District	Name of Union Parishad	Total Fund (BDT)
	Bagerhat		
		Morrelgonj	3,286,500
1		Baraikhali	436,250
2		Jeudhara	557,750
3		Morrelgonj	423,125
4		Nishanbaria	334,875
5		Panchakaran	424,625
6		Putikhali	549,625
7		Teligati	560,250
	Barisal		
		Bakergonj	58,141,107
8		Bharpasha	10,539,768
9		Darial	13,325,877
10		Faridpur	13,484,138
11		Nalua	13,362,948
12		Niamati	7,428,376
	Jessore		
		Avoynagar	45,272,267
13		Bhagutia	9,320,736
14		Challisia	6,394,609
15		Payra	262,010
16		Prembag	1,923,789
17		Shundali	3,060,671
18		Shuvarara	4,903,163
19		Siddhipasa	10,198,623
20		Sridhorpur	9,208,666
		Kesobpur	38,362,004
21		Biddyanandakathi	3,549,787
22		Gourighona	6,700,757
23		Kesobpur	2,843,078
24		Mazidpur	4,791,617
25		Panjia	5,257,521
26		Sagardari	3,718,838
27		Sufalakathi	9,601,313
28		Trimohini	1,899,093
	Khulna		
		Digholia	39,816,905
29		Arongghata	5,088,145
30		Barakpur	7,671,423
31		Digholia	8,507,035
32		Gazirhat	8,519,628
33		Jugipole	2,511,639
34		Shenhati	7,519,035

HYSAWA SDC Project.
UP wise Fund Transfer Status
For the year ended 31 December 2015

		Dumuria	36,029,265
35		Dhamalia	6,925,480
36		Dumuria	7,502,597
37		Gutudia	638,999
38		Magurkhali	1,577,342
39		Raghunathpur	2,733,167
40		Rangpur	3,735,133
41		Rudaghara	4,195,618
42		Sarafpur	3,747,560
43		Vandarpara	4,973,369
		Fultala	34,840,744
44		Atra-Gilatala	5,963,311
45		Damodar	8,856,259
46		Fultala	11,100,391
47		Jamira	8,920,783
	Satkhira		
		Asasuni	4,357,766
48		Anulia	1,007,078
49		Asasuni	1,092,718
50		Baradal	498,125
51		Budhhata	590,470
52		Dargahpur	497,125
53		Khajra	261,125
54		Kulla	411,125
		Kaligonj	15,915,995
55		Bharasimla	2,419,646
56		Bishnupur-Satkhira	1,083,117
57		Champaful	1,369,904
58		Dakhin Sreepur	576,750
59		Dhalbaria	543,375
60		Khuslia	1,397,077
61		Krishnanagar	2,588,635
62		Mautala	1,627,664
63		Mothurespur	1,529,051
64		Nalta	966,412
65		Tarail	1,814,364
		Satkhira Sadar	19,432,753
66		Alipur	4,463,622
67		Brahmarajpur	3,025,148
68		Jhaudanga	3,795,382
69		Labsa	7,448,601
70		Shibpur	700,000
Total	Remittance to Union Parishad		295,455,306

Annexure-E

HYSAWA Fund Project
Fund Transfer to Support Organization
For the year ended 31 December 2015

Particulars	Name of the Organization									Amount in Taka
	Green Hill Rangamati	Dhaka Ahsania Mission Khagrachari	Humanitarian Foundation -Bandarban	DASCOH - Rajshahi & Naogaon	Bangladesh Development Service Center (BDSC) -Pabna & Natore	Bangladesh Development Service Center (BDSC) - Rangpur	Unnayan Shahojogy Team (UST) - Barisal	Unnayan Shahojogy Team (UST)- Shariatpur, Madaripur and Gopalganj	Village Education Resource Center (VERC) Faridpur & Rajbari	Total (Taka)
Human Resource	1,900,000	2,849,919	1,480,000	2,499,699	3,378,000	2,631,903	2,883,861	2,300,161	1,793,650	21,717,193
Program Costs	33,469	(28,162)	(67,440)	301,410	(68,022)	(11,033)	17,473	51,447	(314,074)	(84,932)
Program Support Costs (Admin & Logistics)	796,315	603,063	678,512	920,352	1,061,000	776,300	1,220,147	895,909	376,530	7,328,128
Govt. Vat and Tax										-
Total	2,729,784	3,424,820	2,091,072	3,721,461	4,370,978	3,397,170	4,121,481	3,247,517	1,856,106	28,960,389

HYSAWA SDC Project
Fund Transfer to Support Organization
For the year ended 31 December 2015

Particulars	Name of the Organization				Total (Taka)
	Shushilan Khulna	Shushilan Jessore	Shushilan Satkhira	Gonno Unnayan Prachesta	
Personal Cost	1,307,258	1,612,887	1,325,000	1,562,500	5,807,645
Operational Cost	449,309	538,020	521,643	787,098	2,296,070
Program Lunching Workshoop	41,160	-	-	52,189	93,349
Annual Review Meeting	-	29,950	-	-	29,950
Coordination Meeting with other	19,500	20,410	17,245	14,036	71,191
National Day observance	23,124	8,000	18,996	40,000	90,120
Monthly Union WatSan Committee Meeting	-	27,725	53,054	31,990	112,769
Quarterly Ward WatSan Committee Meeting	24,343	60,323	76,551	39,410	200,627
Orientation of TEC/PEC member	20,492	53,020	82,052	55,212	210,776
Total	1,885,186	2,350,335	2,094,541	2,582,435	8,912,497



Annexure - F

HYSAWA
Fund wise Receipts and Payments
For the year ended 31 December 2015

For the year ended 31 December 2015							Amount in Taka
Particulars	HYSAWA GENERAL FUND	HYSAWA Gratuity Fund	Projects				Total
			HYSAWA Fund Project	HYSAWA DANIDA AusAID Project	HYSAWA SDC Project	Total	
Receipts							
Opening Balance:							
Cash in Hand	43,927	-	-	-	-	-	43,927
Cash at Bank	46,078,298	6,500,521	22,009,560	805	6,358,616	28,368,981	80,947,800
	46,122,225	6,500,521	22,009,560	805	6,358,616	28,368,981	80,991,727
Fund Received from Donor	44,600,000	-	281,400,000	-	324,578,083	605,978,083	650,578,083
Fund Received as Gratuity	-	3,006,235	-	-	-	-	3,006,235
Interest Income	2,642,185	-	2,969,003	-	1,978,112	4,947,115	7,589,300
Other Miscellaneous Income	154,000	-	-	-	-	-	154,000
Overhead Receipt/(Expenses)	24,804,027	-	(6,431,683)	-	(18,372,344)	(24,804,027)	-
	72,200,212	3,006,235	277,937,320	-	308,183,851	586,121,171	661,327,618
	118,322,437	9,506,756	299,946,880	805	314,542,467	614,490,152	742,319,344
Payments							
Fund Transfer to Union Parishads	-	-	205,317,403	-	295,455,306	500,772,709	500,772,709
Fund Transfer to Support Organizations	-	-	28,960,389	-	6,647,769	35,608,158	35,608,158
Pay - Officers, Consultants, Support Staff	42,558,737	-	-	-	-	-	42,558,737
Vehicle Maintenance Cost	1,269,864	-	-	-	-	-	1,269,864
Audit and Studies	206,250	-	-	-	-	-	206,250
Program Support Cost	7,316,349	119,834	9,809,320	804	11,049,865	20,859,989	28,296,172
Gratuity Payment	-	1,517,404	-	-	-	-	1,517,404
Purchase of Fixed Assets	82,160	-	-	-	18,500	18,500	100,660
	51,433,360	1,637,238	244,087,112	804	313,171,440	557,259,356	610,329,954
Closing Balance:							
Cash in Hand	58,662	-	-	-	-	-	58,662
Cash at Bank	66,830,414	7,869,518	55,859,768	-	1,371,027	57,230,795	131,930,728
	66,889,076	7,869,518	55,859,768	-	1,371,027	57,230,795	131,989,390
	118,322,436	9,506,756	299,946,880	804	314,542,467	614,490,151	742,319,344