

HYSAWA

Independent Auditor's Report and Audited Financial Statements For the year ended 30 June 2017



ACNABIN

Chartered Accountants

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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 at 30 June 2017, Statement of Income and Expenditure, Statement of Changes in Fund, Statement of Cash Flow 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 the basis of measurement described in note #2.3 to the financial statements, 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 at 30 June 2017, and of the result of its operations and its cash flows and receipts and payments for the year then ended in accordance with the basis of measurement described in note # 2.3 to the financial statements.

Report on other Legal and Regulatory Requirements

We, as required by the Companies Act 1994 and other applicable laws and regulation, 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 and Statement of Income and Expenditure dealt with by the report are in agreement with the books of account maintained by the company and examined by us.

Dhaka,
05 December 2017


ACNABIN
Chartered Accountants

HYSAWA
Statement of Financial Position
As at 30 June 2017

	Notes	30.06.2017 Taka	30.06.2016 Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	4	-	-
Investment in FDR	5	21,900,000	-
		<u>21,900,000</u>	<u>-</u>
Current Assets			
Advances, Deposit and Prepayments	6	379,000	1,499,000
Cash and Bank Balances	7	15,205,283	157,248,388
Investment in FDR	8	40,609,361	-
		<u>56,193,644</u>	<u>158,747,388</u>
Total Assets		<u>78,093,644</u>	<u>158,747,388</u>
FUND AND LIABILITIES			
Unutilized Fund	9	75,995,630	157,279,108
Gratuity Fund	10	1,354,922	1,468,280
Provision for Expenses	11	743,092	-
Total Fund and Liabilities		<u>78,093,644</u>	<u>158,747,388</u>

The annexed notes from an integral part of these financial statements.

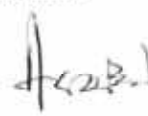

Director Finance


Managing Director


Chairman

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

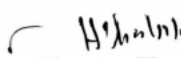
Dhaka,
05 December 2017


ACNABIN
Chartered Accountants

HYSAWA
Statement of Income and Expenditure
For the year ended 30 June 2017

	Notes	2016-2017 Taka	2015-2016 Taka
INCOME			
Grant Income	12	<u>144,259,889</u>	<u>371,657,181</u>
EXPENDITURE			
Expenditure for Union Parishad	13	87,971,455	268,255,497
Expenditure for Support Organisation	14	2,125,995	19,722,781
Pay-Officers, Staff, Consultants and S. Staff	15	22,134,323	36,270,830
Vehicle Maintenance Cost	16	1,457,829	1,435,859
Audit and Studies	17	632,760	206,250
Program Support Cost	18	29,532,427	45,699,729
Purchase of Fixed Assets	19	405,100	66,236
Total Expenditure		<u>144,259,889</u>	<u>371,657,181</u>

The annexed notes form an integral part of these financial statements.


Director Finance


Managing Director


Chairman

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

Dhaka,
05 December 2017


ACNABIN
Chartered Accountants




HYSAWA
Statement of Changes in Fund
For the year ended 30 June 2017

Particulars	Amount in Taka		
	Unutilized Fund	Gratuity Fund	Total Fund
Balance as at 01 July 2016	157,279,108	1,468,280	158,747,388
Fund Received during the year	69,037,705	1,625,392	70,663,097
Available fund to be distributed during the year	226,316,813	3,093,672	229,410,485
Fund Paid during the year	150,321,183	1,738,750	152,059,933
Balance as at 30 June 2017	75,995,630	1,354,922	77,350,551
Balance as at 01 July 2015	148,808,028	7,295,254	156,103,282
Fund Received during the year	380,128,262	2,583,355	382,711,617
Available fund to be distributed during the year	528,936,289	9,878,609	538,814,898
Fund Paid during the year	371,657,181	8,410,329	380,067,510
Balance as at 30 June 2016	157,279,108	1,468,280	158,747,388

The annexed notes form an integral part of these financial statements.

Dhaka,
05 December 2017


Director Finance


Managing Director


Chairman

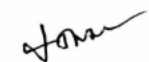


HYSAWA
Statement of Cash Flows
For the year ended 30 June 2017

	2016-2017 Taka	2015-2016 Taka
a. Cash Flows from Operating Activities		
Excess of income over expenditure	-	-
Decrease in Advance, Deposit and Prepayments	1,499,000	2,520,265
Net cash flow from operating activities	<u>1,499,000</u>	<u>2,520,265</u>
b. Cash Flows from Investing Activities		
Investment in FDR	(62,509,361)	-
Net cash used in investing activities	<u>(62,509,361)</u>	<u>-</u>
c. Cash Flows from Financing Activities		
Fund Received from Donor	58,515,521	366,331,683
Fund Received as Gratuity	1,625,392	2,583,355
Bank interest	2,982,532	7,413,464
Excess fund refunded by UP and SO	607,101	-
Other receipts	191,440	156,700
Payment to field for project activities	(144,954,730)	(375,340,095)
Interest refund to the Donor	-	-
Net cash (used in)/flow from financing activities	<u>(81,032,744)</u>	<u>1,145,106</u>
Net increase in cash and bank balance (a+b+c)	<u>(142,043,105)</u>	<u>3,665,371</u>
Cash and bank balance at the beginning of the year	157,248,388	153,583,017
Cash and bank balance at the end of the year	<u><u>15,205,283</u></u>	<u><u>157,248,388</u></u>

Dhaka,
05 December 2017


Director Finance

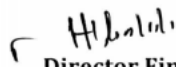

Managing Director

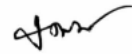

Chairman

HYSAWA
Statement of Receipts and Payments
For the year ended 30 June 2017

	2016-2017 Taka	2015-2016 Taka
Receipts		
Opening Balance:		
Cash in Hand	89,521	74,877
Cash at Bank	157,158,867	153,508,140
	157,248,388	153,583,017
 Fund Received from Donor	 58,515,521	 366,331,683
Fund Received for Gratuity	1,625,392	2,583,355
Bank Interest	2,982,532	7,413,464
Excess fund refunded by UP and SO	607,101	-
Other Receipt	191,440	156,700
	63,921,986	376,485,202
	221,170,374	530,068,218
 Payments		
Fund Transfer to Union Parishads	87,971,455	268,255,497
Fund Transfer to Support Organizations	2,125,995	19,722,781
Pay - Officers, Consultants, Support Staff	22,134,323	36,270,830
Vehicle Maintenance Cost	1,457,829	1,435,859
Audit and Studies	632,760	206,250
Program Support Cost	20,928,224	38,452,049
Gratuity Payment	1,738,750	8,410,329
Purchase of Fixed Assets	405,100	66,236
Investment in FDR	62,509,361	-
Interest refunded to donor	6,061,294	-
	205,965,091	372,819,830
 Closing Balance:		
Cash in Hand	59,792	89,521
Cash at Bank	15,145,491	157,158,867
	15,205,283	157,248,388
	221,170,374	530,068,218

Dhaka,
05 December 2017


Director Finance


Managing Director


Chairman

HYSAWA

Notes to the Financial Statements For the year ended 30 June 2017

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 union 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 Bangladesh Financial Reporting Standards (BFRS), 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 and
- Other applicable rules and regulations.

2.3 Basis of measurement

These accounts have been prepared under the historical cost convention on accrual basis of accounting except interest on bank term deposit which is recognised and accounted for on realization basis and also fixed assets which are expended in the year of purchase as per policy of the entity.

2.4 Components of financial statements

Financial Statements comprise of the following components:

Statement of Financial Position;
Statement of Income and Expenditure;
Statement of Changes in Fund
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 HYSAWA cover one calendar year from 01 July to 30 June 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 Advance, deposit 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 are 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 complies with VAT Act & Rule 1991.

3.7 General

Figures have been rounded off to the nearest Taka.

30.06.2017 Taka	30.06.2016 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 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.

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

5. Fixed Term Deposit

<u>Name of Banks/ Institution</u>	<u>Account Name</u>	<u>Term</u>	<u>FDR no.</u>		
IDLC Finance Ltd.	HYSAWA General Fund	24 Months	34924	10,000,000	-
IDLC Finance Ltd.	HYSAWA General Fund	24 Months	34925	10,000,000	-
				20,000,000	-
IDLC Finance Ltd.	HYSAWA Gratuity Fund	24 Months	34954	1,900,000	-
				21,900,000	-

6. Advance, Deposit and Prepayments

Advance to Staff	(Note - 6.1)	140,000	278,500
Security Deposit	(Note - 6.2)	239,000	280,000
Advance to Support Organization	(Note - 6.3)	-	940,500
		379,000	1,499,000

6.1 Advance to Staff

Opening Balance		278,500	196,000
Add: Addition during the year	(Note - 6.1.1)	140,000	1,386,751
		418,500	1,582,751
Less: Adjusted during the year		278,500	1,304,251
		140,000	278,500

6.1.1 Addition during the year

HYSAWA General Fund	-	1,361,751
HYSAWA Fund Project	-	25,000
HYSAWA SDC-Project	140,000	-
	140,000	1,386,751

6.2 Security Deposit

Opening Balance	280,000	521,500
Add: Addition during the year	4,500	217,000
	284,500	738,500
Less: Adjusted during the year	45,500	458,500
	239,000	280,000

6.3 Advance to Support Organization (SDC project)

Opening Balance	940,500	1,802,765
Add: Addition during the year	-	6,839,221
	940,500	8,641,986
Less: Adjusted during the year	940,500	7,701,486
	-	940,500

**30.06.2017**
Taka**30.06.2016**
Taka**7. Cash and Bank Balances**

Cash in Hand	(Note 7.1)	59,792	89,521
Cash at Bank	(Note 7.2)	15,145,491	157,158,867
		15,205,283	157,248,388

7.1 Cash in Hand

HYSAWA General Fund	59,792	89,521
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7.2 Cash at Bank

Bank Name	Branch	Account Name	A/C Type	A/C No.		
Sonali Bank	Gulshan	HYSAWA General Fund	STD	36000346	574,154	3,907
		HYSAWA Project Fund		36000404	3,142,348	46,565,009
		HYSAWA SDC Project		36000429	8,765,032	32,137,050
		HYSAWA O & M Fund		3000047	1,521,405	-
Sonali Bank	Gulshan	HYSAWA German Project	Savings	3000046	4,425	-
SBAC		HYSAWA Donation Account		10130000263	1,448	-
Sonali Bank	Gulshan	HYSAWA Gratuity Fund	Savings	34057784	166,687	1,717,954
DBBL		HYSAWA General Fund		11611012173	969,991	76,734,946
					15,145,491	157,158,867

8. Fixed Term Deposit

<u>Name of Banks/ Institution</u>	<u>Account Name</u>	<u>Term</u>	<u>FDR no.</u>		
Delta Brac Housing Ltd.	HYSAWA General Fund	12 Months	51986	10,000,000	-
IDLC Finance Ltd.		03 Months	34922	5,226,680	-
		03 Months	34923	5,226,680	-
		12 Months	34926	10,000,000	-
SBAC Bank Ltd.		06 Months	23661	5,156,000	-
		12 Months	23660	5,000,000	-
				40,609,361	-

9. Unutilized Fund

Opening Balance		157,279,108	148,808,028
Add: Fund Received from			
DANIDA	(Note - 20.1)	37,000,000	154,331,683
SDC	(Note - 20.2)	26,741,111	218,226,415
Received from UP	(Note - 21)	1,515,521	-
Bank Interest	(Note - 22)	2,982,532	7,413,464
Excess fund refunded by UP and SO	(Note - 23)	607,101	-
Other Receipts		191,440	156,700
		69,037,705	380,128,262
		226,316,813	528,936,289
Less: Total expenditure- (as per Statement of Income and Expenditure)		144,259,889	371,657,181
Interest refunded to the Donor	(Note-24)	6,061,294	-
		150,321,183	371,657,181
		75,995,630	157,279,108

10. Gratuity Fund

Opening Balance	1,468,280	7,295,254
Add: Received during the year	1,625,392	2,583,355
	3,093,672	9,878,609
Less: Paid to employees during the year	1,738,750	8,410,329
	1,354,922	1,468,280

Details Employee wise details gratuity schedule are shown in Annexure-B



11. Provision For Expenses

HYSAWA General Fund
HYSAWA Project Fund
HYSAWA SDC Project

(Note - 11.1)
(Note - 11.2)
(Note - 11.3)

30.06.2017 Taka	30.06.2016 Taka
485,592	-
160,000	-
97,500	-
743,092	-

11.1 HYSAWA General Fund

Audit fee
Others

316,380	-
169,212	-
485,592	-

11.2 HYSAWA Project Fund

Finance monitoring

160,000	-
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11.3 HYSAWA SDC Project

UP audit

97,500	-
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12. Grant Income

Total expenditure (as per Income and Expenditure account)
Less: Local Income

2016-2017 Taka	2015-2016 Taka
144,259,889	371,657,181
-	-
144,259,889	371,657,181

13. Expenditure for Union Parishad

HYSAWA Project Fund (Note 13.1)
HYSAWA SDC Project (Note 13.2)

59,258,371	61,552,116
28,713,084	206,703,381
87,971,455	268,255,497

13.1 HYSAWA Project Fund

Supply and Services

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

21,000	1,088,408
165,905	-
559,892	125,000
746,797	1,213,408

Grants and Aid

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

-	33,660,966
2,298,098	8,541,491
-	-
2,298,098	42,202,457

Construction and Works

Water supply Infrastructure
Infrastructure Sanitation
Water supply Infrastructure-CCA
Infrastructure Sanitation-CCA
Raiged Platform and Drainage-CCA

24,640,713	15,549,413
6,328,339	2,368,582
22,634,992	-
1,458,094	-
1,151,338	218,256
56,213,476	18,136,251
59,258,371	61,552,116

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

13.2 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

2,674,761	17,452,853
546,732	3,666,124
-	-
-	-
-	785,305
-	28,080
-	-
72,279	681,562
3,293,772	22,613,924

Construction and Works

Water supply Infrastructure
Feasibility Study on Safe Water Technology
Infrastructure Sanitation

7,019,472	143,807,256
289,438	2,705,796
18,110,402	37,576,405
25,419,312	184,089,457
28,713,084	206,703,381

Detailed fund transfer to Union Parishads - SDC are shown in Annexure-D.



14. Expenditure for Support Organisation

HYSAWA Project Fund

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	-

**2016-2017
Taka**

**2015-2016
Taka**

-	950,789
-	2,037,687
-	820,724
-	1,988,144
-	1,488,298
-	992,931
-	1,496,029
-	1,219,575
-	931,561
-	11,925,738

HYSAWA SDC Project

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

591,025	1,464,825
533,109	1,805,086
638,107	1,519,744
363,754	3,007,388
2,125,995	7,797,043
2,125,995	19,722,781

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

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

Employee remuneration, consultancy fee and support staff salary

22,134,323

36,270,830

16. Vehicle, Fuel & Maintenance Costs

HYSAWA General Fund

1,457,829

1,435,859

17. Audit and Studies

HYSAWA General Fund

632,760

206,250

18. Program Support Cost

HYSAWA General Fund	(Note - 18.1)
HYSAWA Gratuity Fund	(Note - 18.2)
HYSAWA Project Fund	(Note - 18.3)
HYSAWA O & M Fund	(Note - 18.4)
HYSAWA SDC Project	(Note - 18.5)
HYSAWA Donation Account	(Note - 18.6)
HYSAWA German Project	(Note - 18.7)

4,468,231	6,320,496
2,750	2,675
10,500,297	21,157,754
737	-
14,559,258	18,218,804
579	-
575	-
29,532,427	45,699,729

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18.1 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/Seminer/Meeting
Staff Development
Other Expenses

2016-2017 Taka	2015-2016 Taka
115,978	1,390,302
1,757,800	2,244,937
683,225	1,211,236
107,759	93,618
51,800	102,061
177,914	58,683
414,746	234,102
403,302	549,470
466,045	41,645
-	170,109
289,662	224,333
4,468,231	6,320,496

18.2 HYSAWA Gratuity Fund

Bank Charge/ TT Charge

2,750	2,675
--------------	--------------

18.3 HYSAWA Project Fund

M & E Service
Finance Monitoring and Audit Service Contract
Tubewell related other cost
Bank Charge/ TT Charge

-	8,059,111
574,421	3,161,889
44,625	-
41,237	29,340

Climate Change Adaptation:

Capacity Building Stakeholders and Program
Training of LGI's and stakeholders
Infrastructures-Water quality test
Capacity Development of HYSAWA Staff
Overhead Cost
Bank Charge/ TT Charge

7,560,063	1,640,335
276,972	992,208
1,985,750	-
-	834,478
-	6,431,683
17,229	8,710
10,500,297	21,157,754

18.4 HYSAWA O & M Fund

Bank Charge and Commission

737	-
------------	----------

18.5 HYSAWA SDC Project

Quality Control Service
M & E Service
Financial Management Capacity Building
IEC/BCC Activities/Dem. Materials
Training and Capacity Building
Award to Community Volunteer
Experience and Lesson Learns
Program Closing Workshop
Policy paper and workshop
Overhead cost
Bank Charge/ TT Charge

5,149,553	5,303,914
20,315	1,839,154
1,281,568	2,110,397
409,460	-
324,520	369,459
113,980	-
247,200	807,000
190,440	-
57,079	1,527,065
6,741,111	6,226,415
24,032	35,400
14,559,258	18,218,804

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18.6 HYSAWA Donation Account

Bank Charge and Commission

18.7 HYSAWA German Project

Bank Charge and Commission

19. Purchase of Fixed Assets

HYSAWA General Fund

Office Equipment

Computer and Accessories

HYSAWA Project Fund

Office Equipment

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

20. Fund Received from Donor

DANIDA

(Note - 20.1)

SDC

(Note - 20.2)

20.1 DANIDA

HYSAWA Project Fund

HYSAWA General Fund

20.2 SDC

HYSAWA SDC Project

HYSAWA General Fund

21. Received from UP

HYSAWA O & M Fund

22. Bank Interest

HYSAWA General Fund

HYSAWA Staff Gratuity Fund

HYSAWA Project Fund

HYSAWA O & M Fund

HYSAWA Donation Account

HYSAWA SDC Project

	2016-2017 Taka	2015-2016 Taka
	<u>579</u>	<u>-</u>
	<u>575</u>	<u>-</u>
	600	34,100
	9,700	32,136
	<u>10,300</u>	<u>66,236</u>
	394,800	-
	<u>394,800</u>	<u>-</u>
	<u>405,100</u>	<u>66,236</u>
	37,000,000	154,331,683
	26,741,111	218,226,415
	<u>63,741,111</u>	<u>372,558,098</u>
	32,000,000	97,600,000
	5,000,000	56,731,683
	<u>37,000,000</u>	<u>154,331,683</u>
	20,000,000	212,000,000
	6,741,111	6,226,415
	<u>26,741,111</u>	<u>218,226,415</u>
	<u>1,515,521</u>	<u>-</u>
	1,391,297	2,292,906
	19,841	123,121
	-	3,237,772
	1,621	-
	27	-
	1,569,746	1,759,665
	<u>2,982,532</u>	<u>7,413,464</u>

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23. Excess fund refunded to HYSAWA Project from UP and SO

Union Parishad (UP)
Support Organization (SO)

2016-2017 Taka	2015-2016 Taka
430,439	-
176,662	-
607,101	-
6,061,294	-

24 Interest Income refunded to donor*

*This amount i.e. 3,491,028 indicates cumulative interest paid to DANIDA as per terms of agreement.

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Annexure-A

HYSAWA
Schedule of Property, Plant and Equipment
As at 30 June 2017

Asset Category	Amount in Taka			
	COST			Total as at 30 June 2017
	Total up to 01 July 2016	Addition during the year	Disposal/ adjustment during the year	
Office Equipments	3,543,815	394,800	126,603	3,812,012
Office Vehicle	5,251,288	-	-	5,251,288
Office Furniture	636,932	-	128,648	508,284
Office Setup	838,919	-	-	838,919
Total	10,270,954	394,800	255,251	10,410,503

List of property, plant and equipment is given in Annexure- A.1

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Annexure A.1

HYSAWA
List of Property, Plant and Equipment
As at 30 June 2017

Name of Items	Name of Project	Total up to 01 July 2016		Year of Purchase 2016-2017		Written-off Assets for the Year 2016-2017		Balance of Purchase 2016-2017		Amount in Taka	
		Qty.	Cost	Qty.	Cost	Qty.	Cost	Qty.	Cost	Qty.	Cost
		C		D		E		F=C+D-E			
Desktop Computer	HYSAWA	13	632,900	-	-	-	-	13	-	13	632,900
HP LaserJet P3005N Printer/Color 2600N	HYSAWA	4	175,500	1	72,000	-	-	5	-	5	247,500
HP LaserJet Color 2600N	HYSAWA	1	38,200	-	-	-	-	1	-	1	38,200
Laptop Computer	HYSAWA	4	346,163	1	123,000	-	-	5	-	5	469,163
Laptop Computer	GF-AusAID	2	65,762	-	-	-	-	2	-	2	65,762
Laptop Computer	GF-Danida	7	235,850	-	-	-	-	7	-	7	235,850
Laptop Computer	GF-Fund Project	2	82,992	-	-	-	-	2	-	2	82,992
Laptop Computer	SDC Project	1	62,550	-	-	-	-	1	-	1	62,550
Dell Laser Jet Printer	GF-Danida	1	6,000	-	-	-	-	1	-	1	6,000
UPS	HYSAWA	10	57,200	-	-	-	-	10	-	10	57,200
Scanner(HP)	HYSAWA	1	5,400	-	-	-	-	1	-	1	5,400
Scanner(HP)	SDC Project	1	5,900	-	-	-	-	1	-	1	5,900
Digital Camera	HYSAWA	1	16,350	-	-	-	-	1	-	1	16,350
Digital Camera	GF-AusAID	1	6,645	-	-	-	-	1	-	1	6,645
Digital Camera	SDC Project	1	13,000	-	-	-	-	1	-	1	13,000
Photocopier	HYSAWA	1	201,581	1	199,800	-	-	2	-	2	401,381
Pony Voltage Stabilizer	HYSAWA	1	7,500	-	-	-	-	1	-	1	7,500
Multimedia Projector	HYSAWA	3	141,200	-	-	-	-	3	-	3	141,200
Multimedia Projector	AusAID Project	1	48,000	-	-	-	-	1	-	1	48,000
Multimedia Projector	GF-Danida	1	45,000	-	-	-	-	1	-	1	45,000
Projector screen	AusAID Project	1	5,000	-	-	-	-	1	-	1	5,000
Land Phone	HYSAWA	3	46,110	-	-	-	-	3	-	3	46,110
Fax Machine	HYSAWA	2	22,040	-	-	-	-	2	-	2	22,040
Refrigerator	HYSAWA	1	36,810	-	-	-	-	1	-	1	36,810
Voltage Stabilizer Toshiba	HYSAWA	2	16,000	-	-	-	-	2	-	2	16,000
Air Conditioner (Window type)	GF-Danida	4	145,143	-	-	1	8,000	3	8,000	3	137,143
Air Conditioner (Split Type)	HYSAWA	2	542,177	-	-	2	72,570	0	72,570	0	469,607
Air Conditioner (Window type)	HYSAWA	6	61,000	-	-	-	-	6	-	6	581,177
Mobile Phone Handset	GF-Fund Project	1	61,000	-	-	-	-	1	-	1	61,000
Mobile Phone Handset	HYSAWA	3	30,495	-	-	3	30,495	0	30,495	0	0
UPS Galaxy 1200VA	GF-Danida	1	19,500	-	-	-	-	1	-	1	19,500
PABX System	HYSAWA	1	5,700	-	-	-	-	1	-	1	5,700
Sound System (5 Pcs)	HYSAWA	2	58,300	-	-	-	-	2	-	2	58,300
DVD Player	AusAID Project	1	22,500	-	-	-	-	1	-	1	22,500
Generator	GF-Danida	1	7,700	-	-	1	7,700	0	7,700	0	0
UPS Micro Electronic-2000VA	AusAID Project	1	68,970	-	-	-	-	1	-	1	68,970
UPS Micronet-1000VA	HYSAWA	1	17,700	-	-	-	-	1	-	1	17,700
UPS Micro-1000VA	HYSAWA	9	64,934	-	-	-	-	9	-	9	64,934
UPS Micro-1500VA	GF-Danida	6	48,689	-	-	1	7,838	5	7,838	5	40,851
Mercury UPS-1200VA	GF-Fund Project	1	14,040	-	-	-	-	1	-	1	14,040
	HYSAWA	2	10,838	-	-	-	-	2	-	2	10,838



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Annexure A.1

HYSAWA
List of Property, Plant and Equipment
As at 30 June 2017

Amount in Taka

Name of Items	Name of Project	Total up to 01 July 2016			Year of Purchase 2016-2017			Written-off Assets for the Year 2016-2017			Balance of Purchase 2016-2017		
		Qty.	Cost	C	Qty.	Cost	D	Qty.	Cost	E	Qty.	Cost	F=C+D-E
A	B												
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		111	3,543,815	3	394,800	8	126,603	106					3,812,012
Vehicle :													
Fortuna Jeep	HYSAWA	2	5,127,588	-	-	-	-	2	-	-	-	-	5,127,588
Motorcycle-TVS 100CC	GF-AusAID	1	123,700	-	-	-	-	1	-	-	-	-	123,700
Sub Total		3	5,251,288	-	-	-	-	3					5,251,288
Office Furniture :													
Swivel Chair	HYSAWA	4	25,144	-	-	-	-	-	-	-	4	-	25,144
Swivel Chair	GF-Danida	7	51,200	-	-	-	-	1	7,200	-	6	-	44,000
Working Table	SDC Project	3	18,720	-	-	-	-	-	-	-	3	-	18,720
Working Table	HYSAWA	3	16,761	-	-	-	-	-	-	-	3	-	16,761
Computer Table	HYSAWA	1	5,069	-	-	-	-	-	-	-	1	-	5,069
Multi Purpose Shelf	HYSAWA	5	26,336	-	-	-	-	-	-	-	5	-	26,336
White Board	HYSAWA	1	7,088	-	-	-	-	-	-	-	1	-	7,088
Pin Board	GF-AusAID	1	5,500	-	-	-	-	-	-	-	1	-	5,500
Center Table	HYSAWA	-	12,600	-	-	-	-	-	-	-	-	-	12,600
Wall Shelf	HYSAWA	1	10,000	-	-	-	-	-	-	-	1	-	10,000
Workstation-Partition	HYSAWA	8	65,754	-	-	-	-	-	-	-	8	-	65,754
Workstation-Partition	GF-Fund Project	2	34,500	-	-	-	-	-	-	-	2	-	34,500
File Cabinet	HYSAWA	5	38,700	-	-	-	-	-	-	-	5	-	38,700
File Cabinet	GF-Danida	4	29,017	-	-	-	-	-	-	-	4	-	29,017
File Cabinet	HYSAWA	3	32,299	-	-	-	-	-	-	-	3	-	32,299
Executive Table	SDC Project	3	17,934	-	-	-	-	3	17,934	-	-	-	-
Working/Executive Table	GF-AusAID	2	14,508	-	-	-	-	2	14,508	-	-	-	-
Meeting Table Round	GF-Danida	10	70,221	-	-	-	-	1	7,000	-	9	-	63,221
Conference Table	SDC Project	1	5,402	-	-	-	-	1	5,402	-	4	-	27,416
Side Rack	GF-Fund Project	1	6,120	-	-	-	-	-	-	-	1	-	6,120
Executive Chair	SDC Project	1	27,364	-	-	-	-	1	27,364	-	-	-	-
Executive Chair	GF-AusAID	1	5,772	-	-	-	-	1	5,772	-	-	-	-
Book Self	GF-Danida	4	25,818	-	-	-	-	4	25,818	-	-	-	-
Drawer Unit	GF-Danida	3	16,821	-	-	-	-	-	-	-	3	-	16,821
Drawer Unit	GF-Danida	1	7,000	-	-	-	-	1	7,000	-	-	-	-
Steel Stairs	GF-Fund Project	2	11,609	-	-	-	-	-	-	-	2	-	11,609
	HYSAWA	1	10,650	-	-	-	-	1	10,650	-	-	-	-
Sub Total		84	636,932	-	-	16	128,648	68					508,284



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Annexure A-I

HYSAWA
List of Property, Plant and Equipment
As at 30 June 2017

Name of Items	Name of Project	Total up to 01 July 2016		Year of Purchase 2016-2017		Written-off Assets for the Year 2016-2017		Balance of Purchase 2016-2017		Amount in Taka	
		Qty.	Cost	Qty.	Cost	Qty.	Cost	Qty.	Cost	F=C+D-E	
A	B	C		D		E		F=C+D-E			
Server 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		271	10,270,954	3	394,800	24	255,251	250	-	10,410,503	



HYSAWA
Employee name wise Gratuity schedule
For the year ended 30 June 2017

		Amount in Taka
Sl. No.	Name of Employees	Amount
1	Nurul Osman	288,034
2	Md. Habibullah	242,975
3	Sukhandu P Majumder	242,975
4	Md. Refatul Islam	199,706
5	Muhammad Zahid Alam	168,060
6	Jalal Uddin	50,988
7	Abul Hasem	49,637
8	Naznin Ara Momotaz	102,572
9	Syed Muhammad Shoeb	9,975
	Total	1,354,922

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**IYSAWA Project Fund
Statement of Fund Transfer
From 01 July 2016 to 30 June 2017**

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
Barisal			9,000
	Hizla		9,000
		Barjalia	-
		Harinathpur	9,000
Madaripur			12,000
	Shibchhar		12,000
		Bashkandi	12,000
Natore			29,931,190
	Gurudaspur		9,938,735
		Biaghat	2,445,301
		Chapila	-
		Dharabarisha	2,430,394
		Khubjepur	2,909,654
		Moshinda	2,153,386
		Najirpur	-
	Singra		19,992,455
		Chaugram	1,656,403
		Dahia	2,342,909
		Hatiandaha	2,529,169
		Italy	2,919,416
		Kalam	2,663,123
		Lalore	2,524,675
		Sherkole	-
		Sukash	2,827,590
		Tajpur	2,529,170
Noakhali			29,241,677
	Hatiya		29,241,677
		Anderchar	5,013,888
		Burir Char	4,179,862
		Char Ishwar	3,434,925
		Char King	3,934,406
		Dadpur	4,242,267
		Nalchira	2,092,800
		Sonadia	3,266,201
		Tamaruddin	3,077,328

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HYSAWA Project Fund
Statement of Fund Transfer
From 01 July 2016 to 30 June 2017

Name of District	Name of Upazila	Name of Union Parisad	Fund Transfer to UP
Rangpur			64,504
	Badarganj		31,074
		Bishnupur-Rangpur	-
		Lohanipara	31,074
		Ramnathpur	-
	Pirgachha		-
		Annadanagar	-
		Pirgachha Sadar UP	-
	Taraganj		33,430
		Alompur	-
		Ekorchali	33,430
		Hariarkuthi	-
		Kursha	-
		Soyar	-
Thakurgaon			-
	Thakurgaon Sadar		-
		Akhan Nagar	-
		Bargaon	-
		Sukhampukhuri	-
Remittance to Union Parishads			59,258,371



HYSAWA SDC Project
Statement of Fund Transfer to Union Parishad
From 01 July 2016 to 30 June 2017

Amount in Taka

SL	District	Upazila	Union	Total Fund Transfer to UP
1	Bagerhat	Morrolgonj	Baraikhali	79,175
2			Jeudhara	140,333
3			Morrelgonj UP	95,914
4			Nishanbaria	309,019
5			Panchakaran	510,825
6			Putikhali	220,413
7			Teligati	196,724
8	Barisal	Bakergonj	Bharpasha	250,457
9			Darial	1,768,608
10			Faridpur	(36,234)
11			Nalua	(71,138)
12			Niamati	1,327,173
13			Bhagutia	-
14	Jessore	Avoyanagar	Challisia	(20,514)
15			Payra	(7,372)
16			Shundali	1,466,665
17			Shuvarara	62,874
18			Siddhipasa	457,784
19			Sridhorpur	(45,247)
21			Biddyanandakathi	139,073
22		Kesobpur	Gourighona	3,942
23			Kesobpur UP	1,200,362
24			Panjia	(241,385)
25			Sagardari	106,027
26			Sufalakathi	2,383,970
27			Trimohini	117,353
29			Barakpur	664,553
30	Khulna	Digholia	Gazirhat	12,790
31			Jugipole	138,134
32			Shenhati	(15,129)
35			Dhamalia	77,709
36			Dumuria UP	113,845
37			Gutudia	(75,744)
38		Dumuria	Magurkhali	101,434
39			Raghunathpur	2,399
40			Rangpur	106,848
41			Sarafpur	2,239,805
44			Vandarpara	1,847,062
45		Fultala	Atra-Gilatala	(75,647)
46			Damodar	1,576,595
47			Fultala UP	19,951
			Jamira	9,678

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SL	District	Upazila	Union	Total Fund Transfer to UP
48	Satkhira	Asasuni	Anulia	668,388
49			Baradal	162,051
50			Budhhata	172,592
51			Dargahpur	142,100
52			Khajra	217,196
53			Kulla	195,091
55			Bharasimla	133,873
56			Champaful	(2,989)
57			Dakhin Sreepur	262,771
58			Dhalbaria	869,596
59		Kaligonj	Khuslia	3,562,737
60			Krishnanagar	(2,744)
61			Mautala	402,327
62			Mothurespur	637,356
63			Nalta	648,819
64			Tarail	1,528,022
66			Alipur	(163,872)
67			Brahmarajpur	(13,632)
68		Satkhira Sadar	Jhaudanga	1,724,983
69			Labsa	(621,558)
70			Shibpur	1,030,893
Total			28,713,084	

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HYSAWA Project Fund
Fund Transfer to/ (Refund from) Support Organization
For the year ended 30 June 2017

Particulars	Name of the Organization								Total
	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 Shahojog Team (UST) - Barisal	Unnayan Shahojog Team (UST)- Siariatpur, Madaripur and Gopalganj	
Human Resource	-	-	-	-	-	-	-	-	-
Program Costs	-	-	-	-	-	-	-	-	-
Program Support Costs (Admin & Logistics)	-	-	-	-	-	-	-	-	-
Govt. Vat and Tax	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-

HYSAWA SDC Project
Fund Transfer to Support Organization
For the year ended 30 June 2017

Particulars	Name of the Organization				Total
	Shushilan Khulna	Shushilan Jessore	Shushilan Satkhira	Gonno Unnayan Prachesta	
Personnel Cost	416,000	350,800	392,465	254,354	1,413,619
Program Costs	57,209	79,891	113,095	-	250,195
Program Support Costs (Admin & Logistics)	117,816	102,418	132,547	109,400	462,181
Total	591,025	533,109	638,107	363,754	2,125,995