

**AUDITORS' REPORT AND
FINANCIAL STATEMENTS
OF
HYSAWA
FOR THE YEAR ENDED 31 DECEMBER 2012**

AHMAD & AKHTAR

Chartered Accountants

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AUDITORS' REPORT TO THE GOVERNING BOARD OF HYSAWA

We have audited the accompanying Balance Sheet of **HYSAWA** as of 31 December 2012 and the related Statement of Income and Expenditure, Statement of Receipts and Payments and Notes thereto for the year ended on that date. The preparation of these financial statements is the responsibility of the Company's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with Bangladesh Standards on Auditing as adopted in Bangladesh. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion, the Financial Statements prepared in accordance with Generally Accepted Accounting Principles (GAAP) give a true and fair view of the state of the Company's affairs as on 31 December 2012 and of the result of its operations and its Grant receipt for the period then ended and comply with the Companies Act 1994 and applicable laws and regulations.

We also 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.
- (c) The Company's Balance Sheet, Statement of Income and Expenditure and Statement of Receipts and Payments dealt with by this report are in agreement with the books of accounts; and
- (d) The expenditure incurred was for the purpose of the Company's business.

Dated : 28 February, 2013
Dhaka


AHMAD & AKHTAR
Chartered Accountants 

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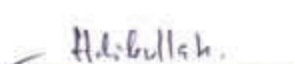
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Kakoli Press Building (1st Floor),
123, Ahsan Ahmed Road, Khulna.

HYSAWA
BALANCE SHEET
AS AT 31 DECEMBER 2012

	Notes	Amount in Taka	Amount in Taka
<u>ASSETS</u>			
Fixed Assets	4.00	-	-
Current Assets			
Advance, Deposit and Prepayments	5.00	400,500	318,500
Petty Cash and Cash at Bank	6.00	334,861,080	265,035,107
Petty Cash	6.01	60,243	-
Cash at Bank	6.02	334,800,837	265,035,107
Total Assets		<u>335,261,580</u>	<u>265,353,607</u>
<u>FUND AND LIABILITIES</u>			
Unutilized Fund	7.00	333,951,742	265,016,057
Gratuity Fund	8.00	1,309,838	337,550
Total Fund and Liabilities		<u>335,261,580</u>	<u>265,353,607</u>

The accompanying notes form an integral part of this financial statement.


Director Finance


Managing Director


Chairman

As per our separate report of even date annexed.

Dated : 28 February, 2013
Dhaka


AHMAD & AKHTAR
Chartered Accountants


HYSAWA
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2012

	Notes	Amount in Taka 2012	Amount in Taka 2011
<u>INCOME</u>			
Income		56,182,001	61,377,956
		<u>56,182,001</u>	<u>61,377,956</u>
<u>EXPENDITURE</u>			
Pay of Officers, Staff, Consultants and S. Staff		28,377,986	33,700,224
Vehicle Maintenance Costs		3,335,679	1,330,647
Overhead Costs	09.00	6,283	3,001,368
Audit and Studies	10.00	4,022,700	2,875,212
Training and Capacity Building	12.00	4,548,834	5,446,871
Contingencies	13.00	229,496	3,932,609
Program Support Cost	14.00	15,408,592	10,862,528
Purchase of Fixed Assets (<i>Annexure-A</i>)		252,431	228,498
Total Expenditure		<u>56,182,001</u>	<u>61,377,956</u>

The accompanying notes form an integral part of this financial statement.


Director Finance


Managing Director


Chairman

As per our separate report of even date annexed.

Dated : 28 February, 2013
Dhaka


AHMAD & AKHTAR
Chartered Accountants


HYSAWA
STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

	Notes	Amount in Taka 2012	Amount in Taka 2011
INFLOW OF FUNDS			
A. Opening Balance of Funds		265,035,107	234,495,445
Cash in Hand		-	57,418
Cash at Bank		265,035,107	234,438,027
B. Receipts during the year		531,149,888	934,853,011
Receipt from DANIDA	15.01	280,829,929	472,537,000
Receipt from AusAID	15.02	252,748,850	418,759,840
Receipt from GoB	15.03	-	38,604,915
Fund Received as Gratuity		1,309,838	1,566,274
Interest Income	16.00	(3,867,029)	3,290,382
Advance recovered from Staff		37,000	94,600
Miscellaneous Income		91,300	-
Total Fund Inflow		796,184,995	1,169,348,455
OUTFLOW OF FUNDS			
C. Expenditures/Disbursement			
Remittance to Union Parishod	17.00	401,514,768	819,110,273
Remittance to BMDA	18.00	4,409,372	6,038,121
Remittance to NGO-F	19.00	(1,238,775)	14,089,081
Pay of officers, consultants, S Staff		28,377,986	33,700,224
Vehicle Maintenance Costs		3,335,679	1,330,647
Overhead Costs	9.00	6,283	3,001,368
Audit and Studies	10.00	4,022,700	2,875,212
Purchase of Fixed Assets	11.00	252,431	228,498
Training and Capacity	12.00	4,548,834	5,446,871
Contingencies	13.00	229,496	3,932,609
Program Support Cost	14.00	15,408,592	10,862,528
Staff Gratuity		337,550	3,622,417
Security Deposit		119,000	38,500
Advance to Staff		-	37,000
Total Application of Funds		461,323,915	904,313,349
D. Closing Balance of Funds		334,861,080	265,035,107
Petty Cash	6.01	60,243	-
Cash at Bank	6.02	334,800,837	265,035,107
Total Fund Outflow		796,184,995	1,169,348,455

The accompanying notes form an integral part of this financial statement.


Director Finance


Managing Director


Chairman

As per our separate report of even date annexed.

Dated : 28 February, 2013
Dhaka


AHMAD & AKHTAR
Chartered Accountants



HYSAWA
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2012

Particulars	Notes	Amount in Taka						Total
		HYSAWA Fund Project	HYSAWA Project	HYSAWA Gratuity Fund	HYSAWA BMDA Project	HYSAWA DANIDA AusAID Project	HYSAWA GENERAL FUND	
INFLOW OF FUNDS								
Opening Balance of Funds		-	425,082	363,822	15,082,012	204,958,426	44,205,765	265,035,107
Cash in Hand		-	-	-	-	-	-	-
Cash at Bank		-	425,082	363,822	15,082,012	204,958,426	44,205,765	265,035,107
Receipts during the year		246,959,460	6,729	1,343,021	(10,054,960)	232,570,461	60,325,178	531,149,888
Receipt from (Refund to)DANIDA		246,620,000	(14,784)	-	(8,104,287)	-	42,329,000	280,829,929
Receipt from AusAID		-	-	-	-	252,748,850	-	252,748,850
Receipt from GoB		-	-	-	-	-	-	-
Fund Received as Gratuity		-	-	1,309,838	-	-	-	1,309,838
Interest Income		339,460	21,513	33,183	(1,950,673)	(2,485,970)	175,458	(3,867,029)
Advance to Staff		-	-	-	-	-	37,000	37,000
Miscellaneous Income		-	-	-	-	-	91,300	91,300
Overhead Income / (Expenses)		-	-	-	-	(17,692,420)	17,692,420	-
Total Fund Inflow		246,959,460	431,811	1,706,843	5,027,052	437,528,886	104,530,943	796,184,995
OUTFLOW OF FUNDS								
Payments/Disbursement		28,065,075	409,428	-	-	373,040,265	-	401,514,768
Remittance to Union Parishod		-	-	-	4,409,372	-	-	4,409,372
Remittance to BMDA & IWM		-	-	-	-	(1,238,775)	-	(1,238,775)
Remittance to NGO-F		-	-	-	-	-	-	-
HYSAWA Office Expenses		-	-	-	-	-	28,377,986	28,377,986
Pay of Officers, consultants, S.Staff		-	-	-	-	-	3,335,679	3,335,679
Vehicle Maintenance Costs		-	-	-	-	-	-	-
Overhead Costs	9	-	-	6,283	-	-	-	6,283
Audit & Studies	10	-	-	-	-	3,860,177	162,523	4,022,700
Contingencies	13	-	-	-	-	26,412	203,084	229,496
Training and Capacity Building	12	1,141,520	-	-	-	3,407,314	-	4,548,834
Program Support Cost	14	-	-	-	-	7,364,401	8,044,191	15,408,592
Staff Gratuity	8	-	-	337,550	-	-	-	337,550
Purchase of Fixed Assets	11	-	-	-	-	150,870	101,561	252,431
Total Application of Funds		29,206,595	409,428	343,833	4,409,372	386,610,664	40,225,024	461,204,915
Current Account		-	-	-	-	-	119,000	119,000
Advance Staff		-	-	-	-	-	-	-
Security Deposit		-	-	-	-	-	119,000	119,000
Closing Balance of Funds		217,752,865	22,383	1,363,011	617,680	50,918,222	64,185,919	334,861,060
Cash in Hand		-	-	-	-	-	60,243	60,243
Cash at Bank		217,752,865	22,383	1,363,011	617,680	50,918,222	64,126,676	334,800,837
Total Fund Outflow		246,959,460	431,811	1,706,843	5,027,052	437,528,886	104,530,943	796,184,995

The accompanying notes form an integral part of this financial statement.


Director Finance


Managing Director


Chairman

As per our separate report of even date annexed.

Dated : 28 February, 2013
Dhaka


AHMAD & AKHTAR
Chartered Accountants


HYSAWA FUND PROJECT
STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

	Amount in Taka 2012
<u>INFLOW OF FUNDS</u>	
A. Opening Balance of Funds	-
Cash in Hand	-
Cash at Bank	-
B. Receipts during the year	246,959,460
Receipt from DANIDA	246,620,000
Interest Income	339,460
Total Fund Inflow	<u>246,959,460</u>
<u>OUTFLOW OF FUNDS</u>	
C. Expenditures/Disbursement	
Supply and Services	
Bank Charges and Commission	44,492
Training of Stakeholders	1,921,520
LGI Mangement Cost	810,000
Grants and Aid	
Community Mobilization PNGO/UP Costs	200,700
Hygiene Promotion Support to LGI's	5,525,000
Sanitation Suppoet to LGI's	1,006,200
Water Use Promotion Support to LGI's	670,800
Infrastructure Water and Sanitation	19,027,883
Total Application of Funds	<u>29,206,595</u>
D. Closing Balance of Funds	217,752,865
Petty Cash	-
Cash at Bank	217,752,865
Total Fund Outflow	<u>246,959,460</u>

Dated : 28 February, 2013
Dhaka


AHMAD & AKHTAR
Chartered Accountants


HYSAWA PROJECT
STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

	Amount in Taka 2012
<u>INFLOW OF FUNDS</u>	
A. Opening Balance of Funds	425,082
Cash in Hand	-
Cash at Bank	425,082
B. Receipts during the year	6,729
Receipt from DANIDA	(14,784)
Interest Income	21,513
Total Fund Inflow	431,811
<u>OUTFLOW OF FUNDS</u>	
C. Expenditures/Disbursement	
PNGO Costs (Costalbelt District)	
Hygiene Behaviour / Practice Promotion Expenses	
Local NGO Hygiene Promotion (50% of NGO Costs)	(85,630)
Community Led Sanitation Promotion Expenses	
Local NGO Sanitation Promotion (30% of NGO Costs)	(51,377)
Safe Water Supply and Use Program Promotion Expenses	
Local NGO Water Use Promotion (20% of NGO Costs)	(34,254)
Service from Contractors (SWS) (Hardware Cost) NW District	
Tubewells	771,806
Bank Charge and Commission	2,506
Service from Contractors (SWS) (Hardware Cost) CB District	
Tubewells	(82,500)
NGO Forum Supported Unions	
Tubewells	(111,123)
Total Application of Funds	409,428
D. Closing Balance of Funds	22,383
Petty Cash	-
Cash at Bank	22,383
Total Fund Outflow	431,811

Dated : 28 February, 2013
Dhaka


AHMAD & AKHTAR
Chartered Accountants



HYSAWA GRATUITY FUND
STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

	Amount in Taka 2012
<u>INFLOW OF FUNDS</u>	
A. Opening Balance	363,822
Cash in Hand	-
Cash at Bank	363,822
B. Receipts during the year	1,343,021
Receipt from Staff Members	1,309,838
Interest Income	33,183
Total Fund Inflow	<u>1,706,843</u>
<u>OUTFLOW OF FUNDS</u>	
C. Expenditures/Disbursement	
Payment to Staff Members	337,550
Bank Charge and Commission	6,283
Total Application of Funds	<u>343,833</u>
D. Closing Balance of Funds	1,363,011
Petty Cash	-
Cash at Bank	1,363,011
Total Fund Outflow	<u>1,706,843</u>

Dated : 28 February, 2013
Dhaka


AHMAD & AKHTAR
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**HYSAWA BMDA PROJECT
STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

	Amount in Taka 2012
<u>INFLOW OF FUNDS</u>	
A. Opening Balance of Funds	15,082,012
Cash in Hand	-
Cash at Bank	15,082,012
B. Receipts during the year	(10,054,960)
Receipt from DANIDA	(8,104,287)
Interest Income	(1,950,673)
Total Fund Inflow	<u>5,027,052</u>
<u>OUTFLOW OF FUNDS</u>	
C. Expenditures/Disbursement	
Consultancy related to BMDA Capacity	
Building on Water Resource Management	4,409,372
Total Application of Funds	<u>4,409,372</u>
D. Closing Balance of Funds	617,680
Petty Cash	-
Cash at Bank	617,680
Total Fund Outflow	<u>5,027,052</u>

Dated : 28 February, 2013
Dhaka


AHMAD & AKHTAR
Chartered Accountants



**HYSAWA DANIDA AUSAID PROJECT
STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

	Amount in Taka 2012
INFLOW OF FUNDS	
A. Opening Balance of Funds	204,958,426
Cash in Hand	-
Cash at Bank	204,958,426
B. Receipts during the year	250,262,881
Receipt from AusAID	252,748,850
Interest Income	(2,485,970)
Advance recovered from Staff	-
Total Fund Inflow	455,221,306
OUTFLOW OF FUNDS	
C. Expenditures/Disbursement	
AusAID Component	
Human Resource at UP Level	
Community Organizer	13,377,437
Accountant	5,795,000
UP Program Management Cost	
IEC/BCC Activities/ Demonstration Materials	80,650
Computer and Accessories	176,000
Travel and Expenses	452,000
Material and Supplies	362,617
Communication and Others	326,214
Office Utilities	562,878
Award to Community Volunteer	1,766,000
WatSan Infrastructure	
Infrastructure Water Point	205,646,933
Infrastructure Community/Public Latrine	40,983,724
Program Support - HYSAWA	
Training and Capacity Building	5,759,650
M & E Service Contract/Individual Consultants	353,600
Quality Control Service-Individual Consultant	5,113,150
Finance Monitoring and Audit Service Contract/Individual	243,212
Development of Comprehensive Hygiene Strategy	3,624,997
Overhead Cost for HYSAWA	17,692,420
DANIDA Component	
Capacity Building of UP by NGO forum	(1,238,775)
Human Resource at UP Level	136,454
Union Coordinator	-
Accountant	-
Community Voluntee	-
WatSan Infrastructure	
Infrastructure Water Point	59,621,097
Infrastructure Community/Public Latrine	38,211,987
Program Support - HYSAWA	
Quality Control Service-Individual	1,395,662
Finance Monitoring and Audit Service	3,860,177
Total Application of Funds	404,303,084
D. Closing Balance of Funds	50,918,222
Petty Cash	-
Cash at Bank	50,918,222
Total Fund Outflow	455,221,306

Dated : 28 February, 2013
Dhaka


AHMAD & AKHTAR
Chartered Accountants



**HYSAWA GENERAL FUND
STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

INFLOW OF FUNDS

A. Opening Balance of Funds

Cash in Hand
Cash at Bank

Amount in Taka
2012

44,205,765

44,205,765

B. Receipts during the year

Receipt from DANIDA
Interest Income
Advance recovered from Staff
Miscellaneous Income
Overhead Income

60,325,178

42,329,000

175,458

37,000

91,300

17,692,420

Total Fund Inflow

104,530,943

OUTFLOW OF FUNDS

C. Expenditures/Disbursement

Pay of Officers and Support Staff
Consultancy and related Expenses
Travel and Perdiem
Vehicle Fuel and Recuring
Office Rent
Office Maintenance Utilities & Security
Office Stationery & Supplies
Audit and Studies
Medical and Hospitalization
Group Insurance
Overtime for Support Staff
Manual Preparation, Reports Publications, Advertisement etc
Workshop/Seminar/Meeting
Computer and Accessories
Office Equipment and
Office Furniture
Others
Securit Deposit

21,176,489

7,353,520

1,401,553

3,335,679

1,817,900

976,821

232,094

162,523

439,624

132,370

450,052

1,879,265

428,691

54,689

17,100

29,772

336,882

119,000

Total Application of Funds

40,344,024

D. Closing Balance of Funds

Petty Cash
Cash at Bank

64,186,919

60,243

64,126,676

Total Fund Outflow

104,530,943

Dated : 28 February, 2013
Dhaka


AHMAD & AKHTAR
Chartered Accountants


HYSAWA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

1.00 Introduction

1.01 Background of the Organization

The Hygiene, Sanitation and Water Supply (HYSAWA) was established in 2007 as an 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 with representatives of senior Government officials, 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 mobilise funds from Government and donor agencies, currently DANIDA, AusAID and SDC. The HYSAWA was registered as an autonomous non-profit under the Companies Act, 1994, HYSAWA is responsible for fund administration, technical supervision, overall monitoring, quality assurance and audit of the project with support and guidance from Local Government Division (LGD), Ministry of Local Government, Rural Development and Cooperatives (MoLGRD&C).

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/engineering firms and NGOs, to provide capacity building support to the Union Parishads (Councils). 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. There are also 'safety net' provisions for the poor that follows GOB/ LGD Pro-poor strategy 2005.



1.02 Objectives of the HYSAWA

The overall objective of the HYSAWA is to develop and demonstrate sustainable hygiene, sanitation and water supply service delivery through local governments and in consultation with local people. The specific objectives are to:

- Local government institutions' capacity strengthened for service delivery in water supply and sanitation in the intervention areas
- Hygiene behavior improved in the intervention areas.
- Access to hygienic sanitation and safe drinking water improved in the intervention areas.

1.03 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 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 recruit agencies/organizations for financial monitoring and audit of UPs, quality assurance of WSS infrastructure building, M&E function.
- Coordinate and finance training of PNGO/ project and SO staff in CLTS including hygiene promotion approach to conduct a series of motivational sessions (individual & group) among the community people on sanitation promotion and monitoring of progress in latrine installation and eliminating open defecation;
- Provided funds to UP to conduct awareness sessions for proper operation, maintenance and protection of the water systems in the communities;
- Financed 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;
- Through PNGOs, motivate/educate community to build/improve 300,000 HH 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;
- Conducts R&D on critical aspects of the project specifically related to capacity needs of UPs, technical feasibility and develop operational tools for implementing community schemes. The research will include a baseline study and impact assessment of UP capacities and service status in WSS, analysis of innovative approaches related to local government-led development and devising ways to further improve the Project implementation strategies;
- Test out Public Private Partnership (PPP) model on a small scale.



2.00 Summary of Significant Accounting Policies

2.01 Accounting basis and convention

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

2.02 Income Recognition (Overhead)

Income was recognized to the extent of amount paid for expenses.

Income includes Tk. 17,692,420 service charge being computed varying from 7% from on fund received for HYSAWA DANIDA-AusAID project.

The company is entitled to receive marginal Service Charge for operation and administration of funds received from donors. It is usually at a percentage of 5% to 8% of fund received from the project. It is mainly utilized to cover some office administrative and general costs which are essential for smooth operation but which is not actually mentioned necessarily covered in the approved donor budget for a particular period.

Bank Interest

All interest received on HYSAWA's bank accounts as well as those of the Union Parishads are transferred to DANIDA through adjustment and refund the interest amount to DANIDA through cheque. It is in line with DANIDA policy.

2.03 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.



2.04 Fixed Assets

The assets acquired are all from donor fund. If it is capitalized and depreciated, there will be an accumulation of depreciation fund which is not allowed under Finance & accounts Manual, Water SPS II, Clause-4.6 on Fixed Assets and Asset Register, pg-13, which 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 of the project, and consequently the component is not having any depreciation accounts.”

3.00 Additional Information on Financial Statements

(a) Components of Financial Statements

Financial Statements comprise of:

- (i) Balance Sheet;
- (ii) Statement of Income and Expenditure;
- (iii) Statement of Receipts and Payments; and
- (iv) Notes to the Financial Statements.

(b) Responsibility for Preparation and Presentation of Financial Statements

The management is responsible for the preparation and presentation of Financial Statements.

(c) Reporting Period

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

(d) Reporting Currency and Level of Precision

- 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.



	Amount in Taka 2012	Amount in Taka 2011
4.00 Fixed Assets		
Property and Equipment (As per Annexure - A)		
The assets acquired are all from donor fund. If it is capitalized and depreciated, there will be an accumulation of depreciation fund which is not allowed under Finance & accounts Manual, Water SPS II, clause 4.6		
Fixed assets are expended at the time of purchase. It means that there shall be no fixed assets accounts in the balance sheet of the project, and consequently the component is not having any depreciation accounts.		
5.00 Advance, Deposit And Prepayments		
Advance to Staff (Note - 5.01)	-	37,000
Security Deposit (Note - 5.02)	400,500	281,500
	<u>400,500</u>	<u>318,500</u>
5.01 Advance to Staff		
Advance to Staff (General Fund)	-	37,000
	<u>-</u>	<u>37,000</u>
5.02 Security Deposit		
Last Year Balance (31 December 2011)	281,500	243,000
Paid this Year	119,000	38,500
Refund this Year	-	-
Balance this Year (31 December 2012)	<u>400,500</u>	<u>281,500</u>
6.00 Petty Cash and Cash at Bank		
Petty Cash (Note 6.01)	60,243	-
Cash at Bank (Note 6.02)	334,800,837	265,035,107
	<u>334,861,080</u>	<u>265,035,107</u>
6.01 Petty Cash		
HYSAWA Fund	60,243	-
	<u>60,243</u>	<u>-</u>
6.02 Cash at Bank		
Balance with Sonali Bank, Dhaka		
*STD Account # 36000296 (HYSAWA) (Govt. & DANIDA Fund)	22,383	425,082
STD Account # 36000321 (HYSAWA DANIDA AusAID Support)	50,918,222	204,958,426
STD Account # 36000305 (HYSAWA BMDA)	617,680	15,082,012
STD Account # 36000346 (HYSAWA General Fund)	64,121,560	44,205,146
Savings Account # 11611012173 (HYSAWA General Fund)	5,116	619
Savings Account # 34057784 (HYSAWA Gratuity Fund)	1,363,011	363,822
STD Account # 36000404 (HYSAWA Fund Project)	217,752,865	-
	<u>334,800,837</u>	<u>265,035,107</u>
7.00 Unutilized Fund		
Opening Balance	265,016,057	232,439,351
Remittance Received	533,578,779	929,901,755
From DANIDA (Note - 15.01)	280,829,929	472,537,000
From AusAID (Note - 15.02)	252,748,850	418,759,840
From GoB (Note - 15.03)	-	38,604,915
Miscellaneous Income	91,300	-
Interest Income (Note - 16.00)	(3,867,029)	3,290,382
	<u>794,819,107</u>	<u>1,165,631,488</u>



	Amount in Taka 2012	Amount in Taka 2011
Expenditure- As per Statement of Income and Expenditure	(56,182,001)	(61,377,956)
Remittance to Union Parishad (Note - 17.00)	(401,514,768)	(819,110,273)
Remittance to BMDA (Note - 18.00)	(4,409,372)	(6,038,121)
Remittance to NGO-F (Note - 19.00)	1,238,775	(14,089,081)
	(460,867,365)	(900,615,432)
	333,951,742	265,016,057
8.00 Gratuity Fund-Liability		
Last Year Balance	337,550	2,393,693
Received this Year	1,309,838	1,566,274
Paid to Staff Members	(337,550)	(3,622,417)
Balance this Year (31 December 2012)	1,309,838	337,550
Employees name wise schedule :		
M.Enamul Kabir	337,808	-
Mahbubur Rahman	-	185,472
Nurul Osman	116,511	94,277
Julhash Alam	97,238	-
Md.Habibullah	101,128	-
Sukhandu P Majumder	101,128	-
Md.Asadur Rahman	83,810	-
Md.Refatul Islam	81,826	-
Aminul Islam	71,642	57,801
Sanjoy Banik	71,642	-
Alma Jabin	42,532	-
Cicilia D. Costa	23,219	-
Babul Pal	27,709	-
Masum Pervez	29,925	-
Jalal Uddin	21,810	-
Biplob Gomes	21,810	-
Rakib-UI-Hasan	23,029	-
Abul Hasem	21,324	-
Masud Khan	24,872	-
Mahfuza Khanam	10,875	-
	1,309,838	337,550
9.00 Overhead Costs		
HYSAWA Project		
Travel and Allowance	-	900,764
Office Rent	-	1,006,500
Office Maintenance and Utilities	-	656,928
Office Stationery Meeting and General Admin costs	-	328,607
Cleaning, Security Service Charge	-	102,015
	-	2,994,814
HYSAWA BMDA Project	-	1,745
HYSAWA Gratuity Fund	6,283	4,808
As per Income & Expenditure Statement	6,283	3,001,368
10.00 Audit & Studies		
HYSAWA Project	-	2,854,137
HYSAWA General Fund	162,523	21,075
HYSAWA Danida Aus Aid Project	3,860,177	-
	4,022,700	2,875,212



	Amount in Taka 2012	Amount in Taka 2011
11.00 Purchase of Fixed Assets		
Office Equipment	17,100	127,600
Computer and Accessories	54,689	-
Office Furniture	29,772	100,898
	<u>101,561</u>	<u>228,498</u>
Office Equipment (AusAID Project)	150,870	-
	<u>150,870</u>	<u>-</u>
Total Purchase of Fixed Assets	<u>252,431</u>	<u>228,498</u>
12.00 Training and Capacity Building Program		
HYSAWA Project (Note - 12.01)	-	4,957,148
HYSAWA General Fund (Note - 12.02)	-	92,336
HYSAWA-Danida-AusAID Support Project (Note - 12.03)	3,407,314	397,387
HYSAWA Fund Project (Note - 12.04)	1,141,520	-
	<u>4,548,834</u>	<u>5,446,871</u>
12.01 HYSAWA Training		
NILG	-	(222,025)
BARD	-	(8,525)
Others	-	4,424,294
R & D Test Wells and Studies	-	763,404
	<u>-</u>	<u>4,957,148</u>
12.02 HYSAWA General Fund		
Danida support Staff Dev.Training.Meeting and Workshop	-	62,654
AusAid support Staff Dev.Training.Meeting and Workshop	-	29,682
	<u>-</u>	<u>92,336</u>
12.03 HYSAWA-Danida-AusAID Support Project		
Training and capacity Building	3,407,314	397,387
	<u>3,407,314</u>	<u>397,387</u>
12.04 HYSAWA Fund Project		
Training and capacity Building	1,141,520	-
	<u>1,141,520</u>	<u>-</u>
13.00 Contingencies		
HYSAWA Project	-	3,430,891
HYSAWA-Danida-AusAID Support Project	26,412	71,750
HYSAWA General Fund	203,084	429,968
As per Receipt & Payment	229,496	3,932,609
As per Income & Expenditure Statement	<u>229,496</u>	<u>3,932,609</u>



	Amount in Taka 2012	Amount in Taka 2011
14.00 Program Support Cost		
a) HYSAWA-DANIDA-AusAID Support Project		
Advertisement Costs	-	12,075
Technical Feasibility Study and Research	-	2,932,019
Bank Charge and Commission	62,817	34,925
IEC BCC Activities	80,650	-
Finance Monitoring and Audit	335,384	131,250
Others Expenses	-	-
Monitoring and Evaluation	-	99,260
Hardware Quality Monitoring	6,353,823	5,862,144
M & E Service Contract/individual Contracts	353,600	-
Dev. Of Comprehensive Hygiene Strategy	178,127	-
	7,364,401	9,071,673
b) HYSAWA General Fund		
Rent	1,817,900	128,000
Travel and Allowances	1,401,553	1,411,060
Office Maintenance Utilities	979,224	132,475
Office Stationery and Supplies	229,691	57,285
Group Insurance	132,370	-
Overtime for support staff	602,075	-
Manual Preparation, Reports Publication, Advertisement	1,879,265	-
Medical and Hospitalization expenses	439,624	-
Workshop/Seminar/Meeting	391,008	-
Communication	-	16,005
Office Equipment Maintenance	-	19,610
Others Expenses	171,481	26,420
	8,044,191	1,790,855
	15,408,592	10,862,528
15.00 Fund Received		
Received from DANIDA (15.01)	280,829,929	472,537,000
Received from AusAID (15.02)	252,748,850	418,759,840
Received from GoB (15.03)	-	38,604,915
	533,578,779	929,901,755
15.01 Received from DANIDA		
HYSAWA Project	(14,784)	353,474,000
HYSAWA BMDA Project	(8,104,287)	8,663,000
HYSAWA DANIDA AusAID Support Project	-	110,400,000
HYSAWA Fund Project	246,620,000	-
HYSAWA General Fund	42,329,000	-
	280,829,929	472,537,000
15.02 Received from AusAID		
HYSAWA AusAID Support Project	252,748,850	418,759,840
	252,748,850	418,759,840
15.03 Received from GoB		
HYSAWA Project	-	38,604,915
	-	38,604,915
16.00 Bank Interest		
HYSAWA Project (16.01)	21,513	2,320,802
HYSAWA BMDA (16.02)	(1,950,673)	170,945
HYSAWA DANIDA AusAID Support (16.03)	(2,485,970)	608,279
HYSAWA Gratuity Fund	33,183	30,182
HYSAWA General Fund	175,458	160,174
HYSAWA Fund Project (16.04)	339,460	-
	(3,867,029)	3,290,382

	Amount in Taka 2012	Amount in Taka 2011
16.01 HYSAWA Project		
Add: During this year	21,513	2,320,802
Refund to EoD	-	-
	<u>21,513</u>	<u>2,320,802</u>
16.02 HYSAWA BMDA		
Add: During this year	616,810	170,945
Refund to EoD	(2,567,483)	-
	<u>(1,950,673)</u>	<u>170,945</u>
16.03 HYSAWA DANIDA AusAID Support		
Add: During this year	519,192	608,279
Refund to EoD	(3,005,161)	-
	<u>(2,485,970)</u>	<u>608,279</u>
16.04 HYSAWA Fund Project		
Add: During this year	339,460	-
Refund to EoD	-	-
	<u>339,460</u>	<u>-</u>
17.00 Remittance to Union Parishad		
Remittance To Union Parishad of HYSAWA Project (Excluding NGO Forum Supported Union) (17.01)	520,551	291,607,191
Remittance To NGO Forum Supported Unions (17.02)	(111,123)	2,953,059
Remittance To UP Incentive Fund (17.03)	-	84,433,136
Remittance To Union Parishad of HYSAWA-Danida-AusAID Project (17.04)	373,040,265	440,116,887
Remittance to Union Parishad HYSAWA Fund Project (17.05)	28,065,075	-
	<u>401,514,768</u>	<u>819,110,273</u>
17.01 Remittance To Union Parishad of HYSAWA Project (Excluding NGO Forum Supported Union)		
(a) PNGO Costs (NW District) :		
(i) Hygiene Behaviour / Practice Promotion Expenses		
Local NGO Hygiene Promotion (50% of NGO Costs)	-	13,825,517
Bank Charge and Commission	-	22,998
	-	<u>13,848,515</u>
(ii) Community Led Sanitation Promotion Expenses		
Local NGO Sanitation Promotion (30% of NGO Costs)	-	8,295,308
Bank Charge and Commission	-	13,796
	-	<u>8,309,104</u>
(iii) Safe Water Supply and Use Program Promotion Expenses		
Local NGO Water Use Promotion (20% of NGO Costs)	-	5,530,206
Bank Charge and Commission	-	9,198
	-	<u>5,539,404</u>
Total P-NGO Costs NW District (i + ii+ iii)	-	<u>27,697,023</u>
(b) PNGO Costs (CB District)		
(i) Hygiene Behaviour / Practice Promotion Expenses		
Local NGO Hygiene Promotion (50% of NGO Costs)	(85,630)	15,553,507
Bank Charge and Commission	-	26,430
	<u>(85,630)</u>	<u>15,579,937</u>



	Amount in Taka 2012	Amount in Taka 2011
(ii) Community Led Sanitation Promotion Expenses		
Local NGO Sanitation Promotion (30% of NGO Costs)	(51,377)	9,332,098
Bank Charge and Commission	-	15,859
	<u>(51,377)</u>	<u>9,347,957</u>
(iii) Safe Water Supply and Use Program Promotion Expenses		
Local NGO Water Use Promotion (20% of NGO Costs)	(34,254)	6,221,395
Bank Charge and Commission	-	10,572
	<u>(34,254)</u>	<u>6,231,967</u>
Total P-NGO Costs CB District (i + ii+ iii)	<u>(171,261)</u>	<u>31,159,861</u>
(c) Community/School and public Sanitation(NW District)	-	<u>30,208,919</u>
(d) Community/School and public Sanitation(CB District)	-	<u>20,372,447</u>
(e) Service from Contractors (SWS) (Hardware Cost)		
NW District		
Tubewells	771,806	71,810,176
Alternative Water Supply Option	-	103,409
Bank Charge and Commission	2,506	207,085
Management Cost	-	3,023,618
	<u>774,312</u>	<u>75,144,288</u>
(f) Service from Contractors (SWS) (Hardware Cost)		
CB District		
Tubewells	(82,500)	103,961,265
Bank Charge and Commission	-	203,706
Management Cost	-	2,859,682
	<u>(82,500)</u>	<u>107,024,653</u>
Total Fund Transfer (a+b+c+d+e+f)	<u>520,551</u>	<u>291,607,191</u>
17.02 Remittance To NGO Forum Supported Unions		
HYSAWA Project		
DSP Tubewells	(111,123)	2,844,041
Bank Charge and Commission	-	5,058
Rain Water Harvesting System	-	103,960
	<u>(111,123)</u>	<u>2,953,059</u>
17.03 Remittance To UP Incentive Fund		
HYSAWA Project		
Incentive Fund Tubewell-NW District	-	43,718,698
Incentive Fund Latrine-NW District	-	3,815,285
Incentive Fund Tubewell-CB District	-	30,612,997
Incentive Fund Latrine-CB District	-	6,286,156
	<u>-</u>	<u>84,433,136</u>
Total Remittance (17.01+17.02+17.03) (Annexure -B)	<u>409,428</u>	<u>378,993,386</u>
17.04 Remittance To Union Parishad of HYSAWA-Danida-AusAID Project		
(a) Danida Expansion Project		
Human Resource at union level	136,454	3,469,191
Training and Capacity building of LGPs	-	708,190
BCC Activities/Demonstration	-	8,799
Survey and Documentation	-	6,000
UP Management Cost	-	329,888
Infrastructure	31,125,696	31,421,958
	<u>31,262,150</u>	<u>35,944,026</u>

	Amount in Taka 2012	Amount in Taka 2011
(b) AusAID Support Project		
Human Resource at union level	19,172,437	13,692,500
Training and Capacity building of LGI's	2,352,336	582,001
BCC Activities/Demonstration	-	391,030
Survey and Documentation	-	40,000
UP Management Cost	3,645,709	2,862,101
Infrastructure	246,630,657	-
Dev.of comprehensive Hygiene Strategy	3,296,000	-
Hardware Support	-	277,170,856
	275,097,139	294,738,488
(c) NGO-Forum Supported Union		
Infrastructure	66,680,976	109,434,373
	66,680,976	109,434,373
Total Remittance (a+b+c) (Annexure- C)	373,040,265	440,116,887
17.05 Remittance to Union Parishad HYSAWA Fund Project		
(a) Supply and Services		
i) Training and capacity Building	780,000	-
ii) UP Management Cost	810,000	-
iii) Bank Charges	44,492	-
	1,634,492	-
(b) Grants and Aid		
i) Community Mobilization UP Costs/PNGO	200,700	-
ii) Hygiene Promotion to Support LGI's (50% PNGO/UP Staff)	5,525,000	-
iii) Sanitation Promotion Support to LGI's (30% PNGO/UP Staff)	1,006,200	-
iv) Water Use Promotion Support to LGI's (20% PNGO/UP Staff)	670,800	-
	7,402,700	-
(c) Construction and Works		
Water supply Infrastructure	19,027,883	-
	19,027,883	-
Total Remittance to Union Parishads (a+b+c) Annex-D	28,065,075	-
18.00 Remittance to BMDA and IWM		
Construction Work-BMDA		(2,302,729)
Water Resource Management Study-IWM	4,409,372	8,340,850
	4,409,372	6,038,121
19.00 Remittance to NGO-Forum		
HYSAWA-Danida-AusAID Project		
Program Cost	1,082,983	7,489,751
Operational Cost	(3,824,888)	5,438,700
Management Support Cost	1,601,000	614,149
Water Point-Test Tubewell	(97,870)	546,481
	(1,238,775)	14,089,081
20.00 Minimum Tax paid Tk. 5,000		
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 2012-2013.		



HYSAWA
SCHEDULE OF FIXED ASSETS
AS AT 31 DECEMBER 2012

Amount in Taka

Asset Category	COST			
	As at 01-Jan-12	Addition during the year	Disposal/ adjustment during the year	Total as at 31-Dec-12
Office Equipments	2,462,801	222,659	100,749	2,584,711
Office Vehicle	5,251,288	-	-	5,251,288
Office Furniture	404,796	29,772	121,572	312,996
Office Setup	915,893	-	76,974	838,919
Total	9,034,778	252,431	299,295	8,987,914

List of Fixed Assets is given in Annexure - A

HYSAWA
LIST OF FIXED ASSETS
AS ON 31 DECEMBER 2012

Name of Items	Name of Project	Year of Purchase 2008		Year of Purchase 2009		Year of Purchase 2010		Year of Purchase 2011		Year of Purchase 2012		Total		Remarks
		Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	
A		B		C		D		E		F		B+C+D+E+F		
Desktop Computer	HYSAWA	8	390,400	2	94,000	1	48,500	2	100,000			13	632,900	
HP LaserJet P3005N Printer/Color 2600N	HYSAWA	3	157,000									3	157,000	
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	43,763	
Laptop Computer	GF-Danida		-		-	1	43,763	-	-			1	43,763	
Dell Laser Jet Printer	GF-Danida									1	6,000	1	6,000	
UPS	HYSAWA	8	45,600		-			2	11,600			10	57,200	
Scanner(HP)	HYSAWA	1	5,400		-			-	-			1	5,400	
Digital Camera	HYSAWA	1	16,350		-	0	-	-	-			1	16,350	
Digital Camera	GF-AusAID				-	1	6,645	-	-			1	6,645	
Photocopier	HYSAWA	1	201,581		-	-	-	-	-			1	201,581	
Pony Voltage Stabilizer	HYSAWA	1	7,500		-	-	-	-	-			1	7,500	
Multimedia Projector	HYSAWA	1	97,000		-	-	-	-	-			1	97,000	
Multimedia Projector	AusAID Project									1	48,000	1	48,000	
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	9,500	
Refrigerator	HYSAWA	1	36,810		-	-	-	-	-			1	36,810	
Voltage Stabilizer Toshiba	GF-Danida				-	-		2	16,000			2	16,000	
AirConditioner (Window type)	HYSAWA	4	145,143		-	-	-	-	-			4	145,143	
AirConditioner (Split Type)	HYSAWA	3	234,857		-	-	-	-	-			3	234,857	
Mobile Phone Handset	HYSAWA	2	20,500	1	9,995	-	-	-	-			3	30,495	
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-2000VA	HYSAWA		-	1	17,700			-	-			1	17,700	

Name of Items	Name of Project	Year of Purchase 2008		Year of Purchase 2009		Year of Purchase 2010		Year of Purchase 2011		Year of Purchase 2012		Total		Remarks
		Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	
A		B		C		D		E		F				
			-	2	13,400	7	51,534	-	-			9	64,934	
UPS Micronet-1000VA	HYSAWA									6	48,689	6	48,689	
UPS Micro-1000VA	GF-Danida					2	10,838	-	-			2	10,838	
Mercury UPS-1200VA	HYSAWA		-					-	-			1	48,000	
Iron Safe(Godrej-445)	HYSAWA		-	1	48,000									
Sub Total		44	1,807,451	8	193,995	14	248,806	6	127,600	12	206,859	84	2,584,711	
Vehicle :			-					-	-			2	5,127,588	
Fortuna Jeep	HYSAWA		-	2	5,127,588			-	-			1	123,700	
Motorcycle-TVS 100CC	GF-AusAID		-			1	123,700	-	-			3	5,251,288	
Sub Total			-	2	5,127,588	1	123,700	-	-					
Office Furniture :			-					-	-			3	19,320	
Swivel Chair	HYSAWA	3	19,320	-	-	-	-	-	-			-	-	
Swivel Chair	GF-Danida											3	16,761	
Working Table	HYSAWA	3	16,761	-	-	-	-	-	-			1	5,069	
Working Table	HYSAWA			1	5,069			-	-			5	26,336	
Computer Table	HYSAWA	5	26,336					-	-			1	7,088	
Multi Purpose Shelf	HYSAWA	1	7,088					-	-			1	5,500	
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	
Workstation-Partision	HYSAWA		-	5	38,700			-	-			5	38,700	
File Cabinet	HYSAWA		-	2	23,750							3	32,299	
Executive Table	HYSAWA		-					1	8,549			2	14,508	
Side Rack	GF-AusAID		-	-	-	-	-	2	14,508			1	5,772	
Executive Chair	GF-AusAID		-	-	-	-	-	1	5,772			4	25,818	
Executive Chair	GF-AusAID		-	-	-	-	-	4	25,818			3	16,821	
Steel Stairs	GF-Danida		-	-	-	-	-	3	16,821			1	10,650	
Sub Total	HYSAWA		-	-	-	1	10,650					42	312,996	
		12	69,505	12	127,773	6	38,750	11	71,468	1	5,500	10	280,000	
Servar Setup	HYSAWA	10	280,000	-	-	-	-	-	-			1	7,800	
Microwave Oven	HYSAWA	1	7,800	-	-	-	-	-	-			18	92,363	
Swivel Chair	HYSAWA	18	92,363	-	-	-	-	-	-			2	22,795	
Single Sofa	HYSAWA	2	22,795									1	24,502	
Swivel Chair	HYSAWA	1	24,502									4	22,496	
Swivel Chair	HYSAWA	4	22,496									1	7,088	
Swivel Chair	HYSAWA	1	7,088											

Name of Items	Name of Project	Year of Purchase 2008		Year of Purchase 2009		Year of Purchase 2010		Year of Purchase 2011		Year of Purchase 2012		Total		Remarks
		Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	Qty.	Cost Price	
A												3	21,942	
Working Table(MD Table)	HYSAWA	3	21,942	-	-	-	-	-	-	-	-	8	44,696	
Conference Table	HYSAWA	8	44,696	-	-	-	-	-	-	-	-	1	18,430	
Reception Table	HYSAWA	1	18,430	-	-	-	-	-	-	-	-	3	122,880	
Workstation	HYSAWA	3	122,880	-	-	-	-	-	-	-	-	2	19,688	
Single Sofa	HYSAWA	2	19,688									1	24,502	
Three Seater Sofa	HYSAWA	1	24,502	-	-	-	-	-	-	-	-	1	5,000	
Side Rack	HYSAWA	1	5,000	-	-	-	-	-	-	-	-	6	75,290	
Wall Shelf	HYSAWA	6	75,290	-	-	-	-	-	-	-	-	11	49,447	
Vertical Blind 5" Curtain	HYSAWA	11	49,447	-	-	-	-	-	-	-	-	73	838,919	
Sub Total		73	838,919	-	-	-	-	-	-	-	-	202	8,987,914	
Grand Total		129	2,715,875	22	5,449,356	21	411,256	17	199,068	13	212,359			



HYSAWA Project
Statement of Fund Transfer
From January to December 2012

Name of District	Name of Upazila	Name of Union	Actual Fund Transfer to UP	Refund	Actual Expenditure
Barisal			-	(56,611)	(56,611)
	Gournadi	Barthi	-	(34,111)	(34,111)
	Hizla	Guabaria	-	(22,500)	(22,500)
Chapai Nawabganj			306,570	-	306,570
	Nachol	Nachol	306,570		306,570
Comilla			-		-
	Daudkandi	Mahammadpur	-		-
Feni			336,870	(130,634)	206,236
	Feni Sadar	Kalidah	-	(129,905)	(129,905)
		roygaon	336,870	-	336,870
		Sofapur	-	(729)	(729)
Naogaon			809,612	(438,695)	370,917
	Manda	Manda		(2,831)	(2,831)
	Naogaon Sadar	Baktiarpur		(942)	(942)
		Kalikapur		(286,196)	(286,196)
		Shailgacha	-	(59,018)	(59,018)
		Tilokpur	91,700		91,700
	Niamatpur	Bhabicha		(721)	(721)
		Rasulpur	292,610		292,610
	Patnitala	Dibar	293,536		293,536
	Porsha	Ghatanagar		(79,899)	(79,899)
		Tetulia		(700)	(700)
	Sapahar	Goala	131,765		131,765
		Patari		(1,143)	(1,143)
	Sengagh	Bijoybagh	-	(7,245)	(7,245)
Pirojpur			-	(60,000)	(60,000)
	Kawkhali	Sayna Raghunathpur		(60,000)	(60,000)
Rajshahi			-	(249,067)	(249,067)
	Godagari	Deopara		(159,372)	(159,372)
		Matikata		(38,502)	(38,502)
		Rishikul		(51,193)	(51,193)
Sylhet			-	(111,123)	(111,123)
	Zakiganj	Manikpur		(111,123)	(111,123)
		Total	1,453,052	(1,046,130)	406,922
Add: Bank Charge and Comission					2506
Total					409,428



HYSAWA-DANIDA-AusAid Support
Statement of Fund Transfer
From January to December 2012

Name of District	Name of Upazila	Name of Union	Debit	Credit	Actual Fund Transfer to UP	Bank Interest	Actual Expenditure
Bagerhat			202,947,026	12,180,422	190,766,604		190,766,604
	Bagerhat Sadar		29,435,485		29,435,485		29,435,485
		Barai Para	3,666,985		3,666,985		3,666,985
		Bishnupur	4,759,744		4,759,744		4,759,744
		Gotapara	2,778,644		2,778,644		2,778,644
		Jatrapur	10,792,095		10,792,095		10,792,095
		Shat Gambuj	7,438,017		7,438,017		7,438,017
	Chitalmari		9,376,888	2,054,292	7,322,596		7,322,596
		Chitalmari	2,706,824	267,000	2,439,824		2,439,824
		Char Baniari	5,003,364	1,540,092	3,463,272		3,463,272
		Kalatala	1,666,700	247,200	1,419,500		1,419,500
	Fakirhat		54,322,351	2,116,580	52,245,771		52,245,771
		Fakirhat	6,064,012	600,827	5,463,185		5,463,185
		Bahirdia Mansa	2,932,764	435,914	2,496,850		2,496,850
		Betaga	12,271,772	19,163	12,252,609		12,252,609
		Fakirhat Sadar	305,281		305,281		305,281
		Lakhpur	15,822,676		15,822,676		15,822,676
		Mulghar	9,071,130	395,468	8,675,662		8,675,662
		Naldha Maubhe	2,352,368		2,352,368		2,352,368
		Piljanga	3,607,999	665,208	2,942,791		2,942,791
		Subhadia	1,934,349		1,934,349		1,934,349
	Mollahat		34,062,994		34,062,994		34,062,994
		Atjuri	2,444,394		2,444,394		2,444,394
		Chunghola	1,593,225		1,593,225		1,593,225
		Gangni	9,450,084		9,450,084		9,450,084
		Gaola	4,348,638		4,348,638		4,348,638
		Kodialia	5,668,626		5,668,626		5,668,626
		Kulia	8,934,823		8,934,823		8,934,823
		Udaypur	1,623,204		1,623,204		1,623,204
	Morrelganj		27,961,275	6,438,530	21,522,745		21,522,745
		Morrelganj	2,740,051		2,740,051		2,740,051
		Nishanbaria	19,941,967	6,158,530	13,783,437		13,783,437
		Teligati	5,279,257	280,000	4,999,257		4,999,257
		Rakhalgachhi	1,134,697		1,134,697		1,134,697
	Rampal		46,613,336	1,571,020	45,042,316		45,042,316
		Rampal	15,810,765		15,810,765		15,810,765
		Baintala	12,713,334	791,412	11,921,922		11,921,922
		Banshtali	15,088,530	779,608	14,308,922		14,308,922
		Hurka	3,000,707		3,000,707		3,000,707
Barisal			264,664		264,664		264,664
	Agailjhara		136,454		136,454		136,454
		Bagdha	60,613		60,613		60,613
		Bakal	20,841		20,841		20,841
		Ratnapur	55,000		55,000		55,000

Name of District	Name of Upazila	Name of Union	Debit	Credit	Actual Fund Transfer to UP	Bank Interest	Actual Expenditure
	Hizla		60,500		60,500		60,500
		Hizla Gaurabdi	60,500		60,500		60,500
	Mehendiganj		67,710		67,710		67,710
		Andhar Manik	67,710		67,710		67,710
Chandpur			7,065,033		7,065,033		7,065,033
		Baghadi	1,584,387		1,584,387		1,584,387
		Balia	1,588,276		1,588,276		1,588,276
	Chandpur Sadar		1,015,732		1,015,732		1,015,732
		Rampur	1,015,732		1,015,732		1,015,732
		Gandabpur	1,198,020		1,198,020		1,198,020
		Kalocho	1,184,994		1,184,994		1,184,994
		Purba Barkul	493,624		493,624		493,624
Chapai Nawabganj			203,700		203,700		203,700
	Capai Nawabganj	Sadar	78,700		78,700		78,700
		Barogharia	36,000		36,000		36,000
		Ranihati	42,700		42,700		42,700
	Gomastapur		125,000		125,000		125,000
		Gomastapur	58,000		58,000		58,000
		Boalia	67,000		67,000		67,000
Chittagong			2,949,071		2,949,071		2,949,071
	Mirsharai		2,949,071		2,949,071		2,949,071
		Korerhat	2,689,717		2,689,717		2,689,717
		Mithanala	259,354		259,354		259,354
Comilla			5,382,732		5,382,732		5,382,732
		Barapara	1,140,871		1,140,871		1,140,871
		Bhani	436,850		436,850		436,850
		Bhulion (Dakhi)	454,150		454,150		454,150
		Bhulion (Uttar)	484,787		484,787		484,787
		Biteswar	1,202,284		1,202,284		1,202,284
		Mohammadpur	39,797		39,797		39,797
		Rajameher	405,710		405,710		405,710
		Ramchandrapur	1,218,283		1,218,283		1,218,283
Cox's Bazar			1,808,469		1,808,469		1,808,469
	Chakaria		1,168,917		1,168,917		1,168,917
		Baraitali	690,968		690,968		690,968
		Fasiakhali	477,949		477,949		477,949
		Harbang	639,552		639,552		639,552
Dhaka			924,763		924,763		924,763
		Jadabpur	924,763		924,763		924,763
Dinajpur			522,617		522,617		522,617
	Bochaganj	Ishania	266,937		266,937		266,937
	Dinajpur Sadar	Kamalpur	255,680		255,680		255,680
Faridpur			3,497,856		3,497,856		3,497,856
	Boalmari		1,378,246		1,378,246		1,378,246
		Gunabaha	454,569		454,569		454,569
		Moyna	465,742		465,742		465,742
		Satair	457,935		457,935		457,935
		Gajna	412,791		412,791		412,791
		Noapara	847,795		847,795		847,795
		Raipur	859,024		859,024		859,024



Name of District	Name of Upazila	Name of Union	Debit	Credit	Actual Fund Transfer to UP	Bank Interest	Actual Expenditure
Feni			2,653,355		2,653,355		2,653,355
	Daganbhuiyan		2,653,355		2,653,355		2,653,355
		Anandapur	1,670,647		1,670,647		1,670,647
		Jaylasker	982,708		982,708		982,708
Hobiganj			1,680,122		1,680,122		1,680,122
		Mirashi	387,513		387,513		387,513
		Ranigaon	1,292,609		1,292,609		1,292,609
Jessore			419,195		419,195		419,195
	Jessore Sadar		419,195		419,195		419,195
		Kashimpur	419,195		419,195		419,195
Jhenaidah			480,759		480,759		480,759
		Dogachhi	246,246		246,246		246,246
		Sadhuhati	234,513		234,513		234,513
Khulna			107,873,964	5,174,956	102,699,008		102,699,008
	Batiaghata		9,515,132		9,515,132		9,515,132
		Baliadanga	6,838,636		6,838,636		6,838,636
		Gangarampur	2,676,496		2,676,496		2,676,496
	Dumuria		25,593,385	3,903,994	21,689,391		21,689,391
		Atlia	1,205,582		1,205,582		1,205,582
		Dhamalia	1,399,362		1,399,362		1,399,362
		Raghunathpur	8,799,232	1,698,407	7,100,825		7,100,825
		Rudaghara	2,695,292		2,695,292		2,695,292
		Sahas	1,145,506		1,145,506		1,145,506
		Sobhana	10,348,411	2,205,587	8,142,824		8,142,824
	Rupsa		52,830,747	1,270,962	51,559,785		51,559,785
		Aijganti	13,120,577		13,120,577		13,120,577
		Ghatbhog	13,942,525		13,942,525		13,942,525
		Naihati	5,923,162	946,954	4,976,208		4,976,208
		Sreefaltala	17,388,914	324,008	17,064,906		17,064,906
		T.S Bahirdia	2,455,569		2,455,569		2,455,569
	Terokhada		19,914,700		19,914,700		19,914,700
		Ajugara	7,515,814		7,515,814		7,515,814
		Madhupur	8,300,980		8,300,980		8,300,980
		Sachiadah	719,000		719,000		719,000
		Sagladah	3,398,906		3,398,906		3,398,906
Kishoreganj			3,824,138		3,824,138	643	3,824,781
		Baulai	814,232		814,232		814,232
		Binnati	1,613,849		1,613,849	643	1,614,492
		Mahinanda	1,193,442		1,193,442		1,193,442
		Patuabhangra	203,258		203,258		203,258
Kushtia			786,595		786,595		786,595
	Mirpur		786,595		786,595		786,595
		Chhatian	246,246		246,246		246,246
		Poradaha	540,349		540,349		540,349
Lakshmipur			570,837		570,837		570,837
	Ramganj		570,837		570,837		570,837
		Darbeshpur	570,837		570,837		570,837
Madaripur			1,192,796		1,192,796		1,192,796
	Kalkini		1,192,796		1,192,796		1,192,796
		Bansgari	575,876		575,876		575,876
		Laxmipur-Mad	616,920		616,920		616,920

Name of District	Name of Upazila	Name of Union	Debit	Credit	Actual Fund Transfer to UP	Bank Interest	Actual Expenditure
Magura			1,853,235		1,853,235		1,853,235
	Magura Sadar		1,853,235		1,853,235		1,853,235
		Chaulia	246,246		246,246		246,246
		Raghab Dair	246,246		246,246		246,246
		Satrujitpur	1,360,743		1,360,743		1,360,743
Moulavibazar			957,291		957,291		957,291
	Kulaura		957,291		957,291		957,291
		Karmdaha	408,397		408,397		408,397
		Tilagaon	548,894		548,894		548,894
Munshiganj			844,944		844,944		844,944
	Serajdikhan		844,944		844,944		844,944
		Kayain	436,319		436,319		436,319
		Rajanagar	408,625		408,625		408,625
Mymensingh	Mymensingh Sadar		435,876		435,876		435,876
		Kushtia UP	435,876		435,876		435,876
Naogaon			21,248,852		21,248,852		21,248,852
	Badalgachi		8,753,186		8,753,186		8,753,186
		Badalgachi	1,100,343		1,100,343		1,100,343
		Adaipur	683,118		683,118		683,118
		Badalgachi Uni	962,000		962,000		962,000
		Balubhara	1,032,348		1,032,348		1,032,348
		Cola	1,387,512		1,387,512		1,387,512
		Mithapur	1,055,788		1,055,788		1,055,788
		Paharpur	1,151,573		1,151,573		1,151,573
		Bilasbari	1,380,504		1,380,504		1,380,504
		Bilasbari	1,041,201		1,041,201		1,041,201
		Mathurapur	339,303		339,303		339,303
		Ghatnagar	554,256		554,256		554,256
	Mahadebpur		8,727,998		8,727,998		8,727,998
		Hatur	318,472		318,472		318,472
		Raigaon	1,226,476		1,226,476		1,226,476
		Mohadevpur	7,183,050		7,183,050		7,183,050
		Mohadevpur	3,331,728		3,331,728		3,331,728
		Bhimpur	329,537		329,537		329,537
		Chandas	313,683		313,683		313,683
		Cheragpur	644,400		644,400		644,400
		Enayetpur	640,935		640,935		640,935
		Khazur	633,172		633,172		633,172
		Sofapur	642,755		642,755		642,755
		Uttargram	646,840		646,840		646,840
		Naogaon Sadar	1,390,719		1,390,719		1,390,719
	Patnitala		751,402		751,402		751,402
		Akbarpur	751,402		751,402		751,402
	Sapahar		1,071,291		1,071,291		1,071,291
		Goala	299,398		299,398		299,398
		Shironti	771,893		771,893		771,893
Narail			642,219		642,219		642,219
	Narail Sadar		642,219		642,219		642,219
		Kalora	642,219		642,219		642,219

Name of District	Name of Upazila	Name of Union	Debit	Credit	Actual Fund Transfer to UP	Bank Interest	Actual Expenditure
Narsingdi			1,578,653		1,578,653		1,578,653
	Belabo		1,578,653		1,578,653		1,578,653
		Narayanpur	542,063		542,063		542,063
		Sallabad	1,036,590		1,036,590		1,036,590
Rajbari			1,069,871		1,069,871		1,069,871
	Rajbari Sadar		1,069,871		1,069,871		1,069,871
		Alipur-Rajbari	515,020		515,020		515,020
		Ramkantapur	554,851		554,851		554,851
Rajshahi			797,686		797,686		797,686
	Bagha		797,686		797,686		797,686
		Bausa	797,686		797,686		797,686
Rangpur	Rangpur Sadar		1,033,132		1,032,600	532	1,033,132
		Mominpur	879,816		879,816		879,816
		Tamphat	152,784		152,784	532	153,316
Satkhira			16,439,355	2,323,879	14,115,476		14,115,476
	Sathira Sadar		2,102,443		2,102,443		2,102,443
		Agardari	330,095		330,095		330,095
		Alipur	865,715		865,715		865,715
		Brahmarajpur	166,311		166,311		166,311
		Kuskhali	740,322		740,322		740,322
	Kaliganj		14,336,912	2,323,879	12,013,033		12,013,033
		Champanhul	4,835,921	594,755	4,241,166		4,241,166
		Dakshin Sreepu	2,056,797	180,876	1,875,921		1,875,921
		Nalta	3,763,360	586,398	3,176,962		3,176,962
		Ratanpur	3,680,834	961,850	2,718,984		2,718,984
Tangail			377,245		377,245		377,245
	Mirzapur		377,245		377,245		377,245
		Banail	377,245		377,245		377,245
		Total	392,326,051		372,646,262		372,647,437
Add Bank Charge							392,828
Total							373,040,265



HYSAWA-Fund Project
Statement of Fund Transfer
From January to December 2012

Name of District	Name of Upazila	Name of Union	Debit	Credit	Actual Fund Transfer to UP	Bank Interest	Actual Expenditure
Barisal			12,954,635		12,954,635		12,954,635
	Agailjhara		12,863,978		12,863,978		12,863,978
		Agailjhara	15,000		15,000		15,000
		Bagdha	2,605,219		2,605,219		2,605,219
		Bakal	2,575,219		2,575,219		2,575,219
		Gaila	2,574,219		2,574,219		2,574,219
		Rajihar	2,579,019		2,579,019		2,579,019
		Ratnapur	2,515,302		2,515,302		2,515,302
	Babugonj		90,657		90,657		90,657
		Chadpasa	30,219		30,219		30,219
		Kedarpur	30,219		30,219		30,219
		Madobpasa	30,219		30,219		30,219
Jhalokathi			302,190		302,190		302,190
	Jhalokathi		181,314		181,314		181,314
		Binokathi	30,219		30,219		30,219
		Gabkhan Dhans	30,219		30,219		30,219
		Keora	30,219		30,219		30,219
		Kirtanpasa	30,219		30,219		30,219
		Ponabalia	30,219		30,219		30,219
		Sekherhat	30,219		30,219		30,219
	Nalchiti	Nalchiti	120,876		120,876		120,876
		Bhairab Pasha	30,219		30,219		30,219
		Kulkathi	30,219		30,219		30,219
		Mogor	30,219		30,219		30,219
		Mollarhat	30,219		30,219		30,219
Naogaon			360,000		360,000		360,000
	Mandda		150,000		150,000		150,000
		Mandda	15,000		15,000		15,000
		Ganeshpur	15,000		15,000		15,000
		Kanso Para	15,000		15,000		15,000
		Mainam	15,000		15,000		15,000
		Nurullabad	15,000		15,000		15,000
		Paranpur	15,000		15,000		15,000
		Bhalain	15,000		15,000		15,000
		Kasab	15,000		15,000		15,000
		Tentulia	15,000		15,000		15,000
		Kusumba	15,000		15,000		15,000
	Raninagar		75,000		75,000		75,000
		Bargachha	15,000		15,000		15,000
		Ekdala	15,000		15,000		15,000
		Kaligram	15,000		15,000		15,000
		Kashimpur	15,000		15,000		15,000
		Khateshar	15,000		15,000		15,000
	Naogaon Sadar		135,000		135,000		135,000
		Boalia	15,000		15,000		15,000

Name of District	Name of Upazila	Name of Union	Debit	Credit	Actual Fund Transfer to UP	Bank Interest	Actual Expenditure
		Boktarpur	15,000		15,000		15,000
		Borsail	15,000		15,000		15,000
		Chandipur	15,000		15,000		15,000
		Hasaigari	15,000		15,000		15,000
		Kirtipur	15,000		15,000		15,000
		Sailogachi	15,000		15,000		15,000
		Tilokpur	15,000		15,000		15,000
		Parail	15,000		15,000		15,000
Pirojpur			14,148,758		14,148,758		14,148,758
	Kawkhali		7,696,658		7,696,658		7,696,658
		Kawkhali Sadar	2,557,219		2,557,219		2,557,219
		Shiyalkathi	2,517,220		2,517,220		2,517,220
		Soyna Roghuna	2,622,219		2,622,219		2,622,219
	Nazirpur		6,452,100		6,452,100		6,452,100
		Dewal Bari Dob	1,590,220		1,590,220		1,590,220
		Dhirgha	1,575,220		1,575,220		1,575,220
		Matibhanga	1,054,220		1,054,220		1,054,220
		Shakhari Kathi	642,220		642,220		642,220
		Sree Ram Kathi	1,590,220		1,590,220		1,590,220
Rajshahi			255,000		255,000		255,000
	Bagha		60,000		60,000		60,000
		Arani	15,000		15,000		15,000
		Baosha	15,000		15,000		15,000
		Gargori	15,000		15,000		15,000
		Monigram	15,000		15,000		15,000
	Durgapur		45,000		45,000		45,000
		Jalukha	15,000		15,000		15,000
		Kismatgonkair	15,000		15,000		15,000
		Pana Nagar	15,000		15,000		15,000
	Mohonpur		75,000		75,000		75,000
		Baksimoil	15,000		15,000		15,000
		Dhurail	15,000		15,000		15,000
		Ghasi Gram	15,000		15,000		15,000
		Jahanabad	15,000		15,000		15,000
		Mougashi	15,000		15,000		15,000
	Poba		75,000		75,000		75,000
		Borgasha	15,000		15,000		15,000
		Horian	15,000		15,000		15,000
		Horipur	15,000		15,000		15,000
		Horo Gram	15,000		15,000		15,000
		Parila	15,000		15,000		15,000
Total			28,020,583		28,020,583		28,020,583
Add: Bank Charge and Comission							44,492
Total							28,065,075

