

PRIVATE & CONFIDENTIAL

AUDITORS' REPORT

and

ACCOUNTS

of

**Bangladesh Association for Social
Advancement(BASA)**

FOR THE YEAR ENDED 31 AUGUST, 2015.

ASHRAFUL HAQUE NABI & Co.

**CHARTERED ACCOUNTANTS
BHUIYAN MANSION (2ND FLOOR)
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আশরাফ্ উল হক নবী এন্ড কোঃ

ASHRAFUL HAQUE NABI & CO.

Chartered Accountants

6, Motijheel Com. Area.
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(2nd floor), Dhaka-1000
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AUDITOR'S REPORT

We have audited the accompanying financial statements of “**Water, Sanitation and Hygiene (WaSH) in the Shakhipur Municipality**” – a project of **Bangladesh Association for Social Advancement (BASA)** which comprised the Balance Sheet as on 31 August, 2015 and the Income and Expenditure Account, Receipts and Payments Account for the year ended 31 August, 2015 and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial Statements

BASA Management is responsible for the preparation and fair presentation of these financial Accounts in accordance with Bangladesh Accounting Standards (BASs). This responsibility includes :designing ,implementing and maintaining internal control relevant to preparation and fair presentation of financial Accounts that are free from material misstatement ,whether due to fraud or error; selecting and applying appropriate accounting policies ; and making accounting estimates that are reasonable in circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on these financial Accounts based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSAs). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Accounts are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial Accounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial Accounts, whether due to fraud or error. In making those risk assessments the auditor considers internal control relevant to the project's preparation of the financial Accounts in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing and 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 presentation of the financial Accounts.

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

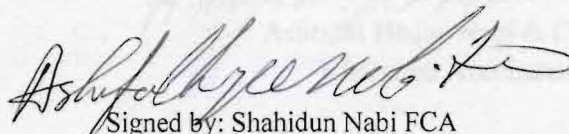
Opinion

In our opinion, the Financial Statements present fairly, in all material respects, the financial position of “**Water, Sanitation and Hygiene (WaSH) in the Shakhipur Municipality**” as on 31 August, 2015 and its financial performance and the result of its operations for the year then ended in accordance with Bangladesh Financial Reporting Standards.

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 purpose of our audit and made due verification thereof;
- b) Proper books of accounts as required under the rules and other applicable laws have been kept for the project so far as it appeared from our examination of those books; and
- c) In our opinion, the financial Accounts dealt with by the report are in agreement with the books of accounts.

Dhaka , 08 December, 2015



Signed by: Shahidun Nabi FCA

Partner

Ashraful Haque Nabi & Co.

Chartered Accountants.



Bangladesh Association for Social Advancement(BASA)
Water, Sanitation And Hygiene (WaSH) in the Shakhipur Municipality
Funded by: Water Aid in Bangladesh
Statement of Financial Position
As at 31 August, 2015

Particulars	Notes	Amount in Taka	
		2014-2015	31.08.2014
Assets			
Non-Current Assets			
Property , Plant & Equipment (WDV)	4.00	441,244	490,271
Current Assets			
Closing Balance:			
Cash in Hand	5.01	1,298	3,753
Cash at Bank	5.02	14,620	39,574
		15,918	43,327
Total:		457,162	533,598
Fund & Liabilities			
Property , Plant & Equipment Fund	6.00	441,244	490,271
Utilizable grant fund	7.00	15,918	43,327
Total:		457,162	533,598


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

Accounts Officer

Executive Director

Signed in terms of our separate report of even date annexed.

Dhaka, 12 December, 2015


Ashrafal Haque Nabi & Co.
Chartered Accountants



Bangladesh Association for Social Advancement(BASA)
Water, Sanitation And Hygiene (WaSH) in the Shakhipur Municipality
Funded by: Water Aid in Bangladesh
Statement of Profit or Loss and other Comprehensive Income
For the period from 01 September 2014 to 31 August, 2015

Particulars	Note	Amount in Taka	
		2014-2015	2014
Income			
Grant Income		12,753,409	4,031,722
Total Income		12,753,409	4,031,722
Expendiure:			
a Sector Water			
Water Service Delevry (WSD)		890,894	337,286
Water Policy Advocacy (WPA)		16,685	25,178
Water Sector Effectiveness (WSE)		6,867	-
		914,446	362,464
b Sector Sanitation			
Sanitation service Delivery (SSD)		7,055,255	2,043,348
Sanitation policy Advocacy (SPA)		843,210	12,119
Sanitation Sector Effectiveness (SSE)		55,098	-
		7,953,563	2,055,467
c Sector Hygiene			
Hygiene Service Delivery (HSD)		38,994	25,115
Hygiene policy Advocacy (HPA)		1,950	12,400
Hygiene Sector Effectiveness (HSE)		35,843	8,040
		76,787	45,555
d Sector :X			
X-Policy advocacy(X-PA)		303,252	105,500
X-Sector effectiveness (X-SE)		114,229	80,873
Staff salary		1,877,804	918,448
Travel and perdiem		543,938	75,466
External Audit fee		-	-
Total Admin Exp		373,488	160,745
		3,212,711	1,341,032
Total (a+b+c+d)		12,157,507	3,804,518
Overhead @ 6%		595,902	227,204
Loan Paid To BASA		-	-
		595,902	227,204
Total Payments (e+f+g)		12,753,409	4,031,722

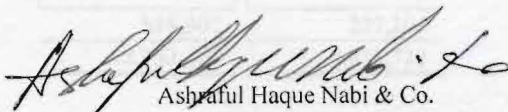
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Accounts Officer

Executive Director

Signed in terms of our separate report of even date annexed.

Dhaka, 12 December, 2015


Ashrafal Haque Nabi & Co.
Chartered Accountants



Bangladesh Association for Social Advancement(BASA)
Water, Sanitation And Hygiene (WaSH) in the Shakhipur Municipality
Funded by: Water Aid in Bangladesh
Statement of Receipts and Payments
For the period from 01 September 2014 to 31 August, 2015

SL	Particulars	Note	Amount in Taka	
			2014-2015	31.08.2014
A	Opening Balance			
	Cash in Hand		3,753	-
	Cash at Bank		39,574	49
	Sub Total		43,327	49
	Fund Received from Water Aid in Bangladesh	8.00	12,726,000	4,075,000
	Accruals during the year		-	-
	Sub Total		12,726,000	4,075,000
	Total Received		12,769,327	4,075,049
B	Payments:			
a	Sector Water			
	Water Service Delivery (WSD)		890,894	337,286
	Water Policy Advocacy (WPA)		16,685	25,178
	Water Sector Effectiveness (WSE)		6,867	-
	Sub Total		914,446	362,464
b	Sector Sanitation			
	Sanitation service Delivery (SSD)		7,055,255	2,043,348
	Sanitation policy Advocacy (SPA)		843,210	12,119
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	Sub Total		7,953,563	2,055,467
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	X-Sector effectiveness (X-SE)		114,229	80,873
	Staff salary		1,877,804	918,448
	Travel and perdiem		543,938	75,466
	Equipment and furniture		-	-
	External Audit fee		-	-
	Total Admin Exp		373,488	160,745
	Sub Total		3,212,711	1,341,032
e	Total (a+b+c+d)		12,157,507	3,804,518
f	Overhead @ 5%		595,902	227,204
g	Loan Paid To BASA		-	-
	Sub Total		595,902	227,204
C	Total Payments (e+f+g)		12,753,409	4,031,722

