

AUDITOR'S REPORT*Audit Completion Date: 26-10-2014.*

Secretary

**Ministry of Water Resources,  
Bangladesh Secretariat, Dhaka.**

I. We have audited the accompanying financial statement of the "*Water Management Improvement Project, WARPO Component*" financed under IDA Credit No. 4359-BD as of 30<sup>th</sup> June, 2014 and for the year then ended. The preparation of financial statement is the responsibility of management. Our responsibility is to express an opinion on the financial statement based on our audit.

II. We have conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures made in the financial statement. 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.

III. The results of our audit disclosed the following material aspects which affected the Financial Statement:

- (a) Tk. 304.05 lakh was reflected in the financial statement as resource against RPA instead of Tk. 308.84 lakh as per disbursement statement, resulting 04.79 lakh (308.84-304.05) understated in F/S as resource.

IV. In our opinion, except as stated in the preceding paragraphs, the financial statement gives a fair view, in all materials respects, of the financial position of "*Water Management Improvement Project (WMIP), WARPO Component*" financed under IDA Credit no: 4359 BD as of 30<sup>th</sup> June, 2014 and the results of its operations and cash flows for the year ended in accordance with the cash basis of accounting followed by the Government of Bangladesh.

V. **Opinion Status:** *Qualified.*

*(Md. Sofiqur Rahman)*

**Deputy Director**

**For Director General**

**ForeignAided ProjectAuditDirectorate.**

**Phone: 9356303.**

**Water Management Improvement Project (WMIP)**  
**Project Financial Statement**  
**30th June, 2014**

(Figure in Lakh Taka)

Resources	Notes	Cumulative Prior Period	Current Period	Cumulative Current Period
Government of Bangladesh (GoB)	1	27.84	7.32	35.16
Loan from Development Partner (RPA)	2	773.69	304.05	1,077.74
Other resources	3	-	-	-
Cash opening balance	4		26.34	
<b>Total Resources</b>		<b>801.53</b>	<b>337.71</b>	<b>1,112.90</b>

Expenditure and Cash				
1 Procurement of vehicle		49.68	36.97	86.65
2 Office equipment		95.17	38.34	133.51
3 Consultancy		341.49	100.03	441.52
4 Incremental cost		44.57	24.44	69.01
5 Training		222.01	58.84	280.85
6				
7				
8				
9				
10				
11				
12				
13				
14				
<b>Total Expenditure</b>		<b>752.92</b>	<b>258.62</b>	<b>1011.54</b>

Refunded to BWDB		22.27		22.27
<b>Cash Closing Balance</b>				
Imprest Account				
Operating Account (RPA)		26.34	79.09	79.09
Operating Account (GOB)				
<b>Total Expenditure and Cash</b>		<b>801.53</b>	<b>337.71</b>	<b>1,112.90</b>

*verified*  
*9.12.2014*  
*Md. Ashraf Alam*  
 Audit & Accounts Officer  
 High Aided Projects Audit Directorate  
 Complex, Segunbagicha, Dhaka.


*Saiful Alam*  
 Saiful Alam  
 Director (Technical)  
 Water Resources Planning Organization  
 Ministry of Water Resources, Dhaka

## Withdrawal application/SOE statement for 2013-2014

Application No.	Application Date	Amount claimed	Amount disbursed	Undisbursed	Remarks
WARPO-023	14-08-2013	7821628.36	7447628.35	374000.01	To be claimed next application
WARPO-024	03-10-2013	9484258.01	9484258.01	-	
WARPO-025	30-10-2013	74000.00	-	74000.00	To be claimed next application
WARPO-026	13-11-2013	74000.00	74000.00	-	
WARPO-027	17-04-2014	6121127.00	6121127.00	-	
WARPO-028	28-04-2014	2149075.00	2149075.00	-	
WARPO-029	27-05-2014	5362550.00	5362550.00	-	
WARPO-030	15-06-2014	2061118.00	245800.00	1815318.00	To be claimed next application
			30884438.36		

*Verified*  
*Handwritten*  
*10-12-2014*  
*Md. Shah Alam*  
 Audit & Accounts Officer  
 Foreign Aided Projects Audit Directorate  
 Audit Complex, Segunbagicha, Dhaka.

MAAS WMIP Audit withdrawal application doc

  
 Signature

Saiful Alam  
 Director (Technical)  
 Water Resources Planning Organization  
 Ministry of Water Resources Dhaka

## AUDITORS REPORT ON SPECIAL ACCOUNT

1. We have audited the special account of "Water Management Improvement Project (WARPO Component)" for the year 2013-2014 under the provision of IDA credit No 4359-BD.

2. Our audit was carried out in accordance with International Audit Guidelines. Accordingly our audit included such review of system of internal control, test of the accounting records and supporting documentation, verification of accounts balance and other auditing procedures that are considered necessary under the circumstances.

3. The accompanying Special Accounts Statements were prepared on the basis of cash basis cash deposits and withdrawals for the purpose of complying with the IDA credit No. 4359-BD.

4. In our opinion the Special Account Statement gives a fair view of the beginning and ending balances and the account activity for the year ended 30 June 2014 on the basis of cash deposits & withdrawals.

Opinion Status: *Unqualified.*

  
30-12-14  
(Md. Sofiqur Rahman)

Deputy Director  
For Director General  
Foreign Aided Project Audit Directorate.  
Phone: 9356303.

**Water Management Improvement Project (WMIP)**  
**NOTES TO FINANCIAL STATEMENT**  
**30th June, 2014**

**1. GOVERNMENT OF BANGLADESH**

Fund are allocated by the Government of Bangladesh to cover GoB's share of eligible project expenditures, as specified in the Project Proforma and in the Annual Development Programme for each of the project. Any allocated funds that have not been expended by the end of a fiscal year lapse and must be returned to GoB. GoB contribution to the project since inception is as follows (In Lakh Taka)

	Inception to 30th June 2013	For the year 2013-2014	Inception to 30th June 2014
Disbursement by GoB	29.65	7.32	36.97
Less: Refund to GoB	1.81	-	1.81
Total (used)	27.84	7.32	35.16

**2. LOAN FROM DEVELOPMENT PARTNER**

	Inception to 30th June 2013	For the year 2013-2014	Inception to 30th June 2014
Initial Deposit (Advance	100.00	-	100.00
DPA (Direct Payment)	-	-	-
RPA (SOE Procedure)	773.69	304.05	1077.74
RPA (Non SOE Procedure)	-	-	-
Others	-	-	-
Total	873.69	304.05	1177.74

**3. OTHER RESOURCES**

	Inception to 30th June 2013	For the year 2013-2014	Inception to 30th June 2014
Project Revenues	-	-	-
Exchange gains/losses	-	-	-
Total	-	-	-

**4. CASH**

The project maintains two bank account, an imprest bank account, or revolving fund, which is kept at Bangladesh Bank to hold funds advanced by IDA, and an operating accounting, which is kept at a commercial bank to hold funds advanced by GoB as well as funds transferred from the imprest bank account. Year end cash balances were as follows (In Lakh Taka)

	Inception to 30th June 2013	For the year 2013-2014	Inception to 30th June 2014
Imprest Account	-	-	-
Operating Account (RPA)	26.34	79.09	79.09
Operating Account (GoB)	-	-	-
Total	26.34	79.09	79.09

  
Saiful Alam

## AUDIT OPINION ON SOE

01. We have audited the statement of expenditure (SOE) of the "*Water Management Improvement Project (WARPO Component)*" for the year 2013-2014, submitted to the World Bank for reimbursement of expenditure in accordance with IDA Cr No: 4359-BD.

02. The audit was conducted following International Standards on Auditing. Accordingly it concluded such test of accounting records and supporting documentations, review system of internal control so far exists, adopting necessary auditing procedures that we considered essential under the circumstances

03. The particulars of Withdrawal on the basis of SOE as submitted to the audit team are shown in the enclosed statement.

04. The authority claim re imbursement amounting to Tk. 3,31,47,756.36 disbursement made by the Donor amounting to Tk.3, 08,84,438.00. Resulting Tk.22, 63,318.00 not re-imbursed by the Donor during the year.

05. In our opinion the SOE can be relied upon, to support the applications for credit and grant disbursement by the IDA against expenditure incurred for the purpose of the project as specified in particulars of withdrawals applications.

Opinion Status: *Unqualified.*

  
30-12-14  
(Md. Sofiqur Rahman)

Deputy Director  
For Director General  
Foreign Aided Project Audit Directorate.  
Phone: 9356303.

**Water Management Improvement Project (WMIP)**  
**Special Account Statement**

For Year Ending	:	30/06/2014
Account No.	:	STD 0040001247
Depository Bank	:	Janata Bank Ltd.
Address	:	29, Dilkusha Corp. Br.
Related Loan/Credit Agreement No.	:	4359 BD
Currency	:	BDT

**PART-A ACCOUNT ACTIVITY**

Beginning balance as on 01.07.13 as per cash book	:	25,48,077.91
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**ADD:**

1) Total amount deposited by World Bank	:	3,08,84,438.36
2) Total interest earnings if deposited in account	:	84,547.00
3) Total amount refunded to cover ineligible expenditure	:	Nil

**DEDUCT:**

1) Total amount withdrawn	:	2,55,22,626.27
2) Total service charges if not including above in amount withdrawn	:	Nil
3) Ending balance as on 30.06.2014 as per cash book	:	79,09,890.00

**PART-B ACCOUNT RECONCILIATION:**

1.	Amount advanced by World Bank	:	1,00,00,000.00
2.	Less: Total amount recovered by World Bank	:	Nil
3.	Equal: Present outstanding amount advanced by the Special account at fiscal year ended 30.06.2014	:	1,00,00,000.00
4.	Ending balance of Special Account at fiscal year ended 30.06.2014 as per cash book	:	79,09,890.00
5.	Plus: Amount withdrawn and not yet claimed	:	Nil
6.	Plus: Amount claimed and not yet credited at fiscal year end 30.06.2014	:	Nil
	Application No.	:	Nil
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	-----		
7.	Less: interest earning (if included in Special Account):		84,547.00
8.	Plus: Service charges (if not included in lines 5 and 6 above):		Nil
9.	Equal: Total advance to Special Account for at fiscal year ended 30.06.2014	:	1,00,00,000.00

## AUDIT OPINION ON SOE

01. We have audited the statement of expenditure (SOE) of the "*Water Management Improvement Project (WMIP)*" for the year 2013-2014, submitted to the World Bank for reimbursement of expenditure in accordance with IDA Cr No: 4359-BD.

02. The audit was conducted following International Standards on Auditing. Accordingly it concluded such test of accounting records and supporting documentations, review system of internal control so far exists, adopting necessary auditing procedures that we considered essential under the circumstances.

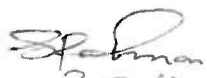
03. Particulars of Withdrawal Application:

The particulars of Withdrawal on the basis of SOE as submitted to audit are shown in the enclosed statement.

04. The authority claim re imbursement on the basis of SOE amounting to Tk. 59,71,10,456.81 to the Donor during the year 2013-2014.

05. In our opinion the SOE can be relied upon, to support the applications for credit and grant disbursement by the IDA against expenditure incurred for the purpose of the project as specified in particulars of withdrawals applications.

Opinion Status: *Unqualified*.

  
30-12-14  
(Md. Sofiqur Rahman)  
Deputy Director  
For Director General  
Foreign Aided Project Audit Directorate.  
Phone: 9356303.



**Water Management Improvement Project (BWDB Component)**  
**Notes to Financial Statement**  
**30th June, 2014**

**1. GOVERNMENT OF BANGLADESH**

Funds are allocated by the Government of Bangladesh to cover GOB's share of eligible project expenditures as specified in the Project proforma and in the Annual Development Programme for each of the project. Any allocated funds that have not been expended by the end of fiscal year lapse and must be returned to GOB. GOB contribution to the project since inception are as follows:

(Fig. in Lakh Taka)

	Inception to 30th June, 2013	For the year 2013- 2014	Inception to 30th June, 2014
Disbursement by GoB	5096.5	416.02	5512.52
Less: Expenditure of WARPO	3.89	6.71	10.60
Less: Refund to GoB	881.17	33.80	914.97
<b>Total</b>	<b>4211.44</b>	<b>375.51</b>	<b>4586.95</b>

**2. LOAN FROM DEVELOPMENT PARTNER**

International Development Association (IDA) has provided funds to the Project to cover its share of eligible project expenditures. These funds, which must be repaid to IDA after the conclusion of the project have been drawn by the project in accordance with the following withdrawal procedures:

(Fig. in Lakh Taka)

	Inception to 30th June, 2013	For the year 2013- 2014	Inception to 30th June, 2014
Initial Deposit (Advance)*	5,000.00		5,000.00
DPA (Direct Payment)	-		
RPA (SOE Procedure)	8,995.88	5,971.10	14,966.98
RPA (Non SOE Procedure)	23,918.82	12,971.17	36,889.99
Others			
<b>Total</b>	<b>37914.70</b>	<b>18942.27</b>	<b>56856.97</b>

**3. OTHERS RESOURCES**

Other Resources consist of the following:

(Fig. in Lakh Taka)


	Inception to 30th June, 2013	For the year 2013- 2014	Inception to 30th June, 2014
Project Revenues			
Exchange gains/losses			
<b>Total</b>			


**4. CASH**

The project maintains one CONTASA Bank Account to hold funds received from Donors then advanced to concerned RAC Offices.

(Fig. in Lakh Taka)

	Inception to 30th June, 2013	For the year 2013- 2014	Inception to 30th June, 2014
1. Imprest Account			
2. Operating Account (RPA)			
3. Operating Account (GOB)			
4. Special Account (CONAST)	390.66	35.66	35.66
5. Account Current	137.45	138.89	138.89
<b>Total</b>	<b>528.11</b>	<b>174.55</b>	<b>174.55</b>

  
 Deputy Director (Accounts)  
 WMIP-PCU, BWDB

  
 Project Director  
 WMIP-PCU, BWDB

**WATER MANAGEMENT IMPROVEMENT PROJECT (BWDB Component)**  
**Project Financial Statement**  
**30th June, 2014**

(Figure in lac Taka)

Resources	Notes	Cumulative Prior Period	Current period	Cumulative Current Period
Government of Bangladesh	1	4,211.44	375.51	4,586.95
Loan from Development Partner for (BWDB).	2	37,914.70	18,942.27	56,856.97
Loan from Water Development Board.		-		
Loan from Development Partner for (WARPO).		172.08		172.08
Cash opening Balance WMIP (RPA)	4		390.66	
Cash Opening Balance(Account Current)			137.45	
<b>Total Resources</b>		<b>42,298.22</b>	<b>19,845.89</b>	<b>61,616.00</b>
<b>Expenditure and Cash:</b>				
Project cordination Unit (PCU) (House rent)		36.09	-	36.09
Income Tax and VAT		9.97		9.97
Training Expenses		1,098.26	541.11	1,639.37
Consultancy		5,236.71	1,059.40	6,296.11
Stratigic Studies, audit and Reviews		62.27	21.42	83.69
Other supplies & Services		361.33	87.15	448.48
Salary and Allowances		943.28	330.11	1,273.39
Motor Vehicle		1,814.78		1,814.78
Machinery & Equipments		487.32	224.94	712.26
Other Construction & Works		30,582.55	17,402.63	47,985.18
Customs Duty & VAT		1,137.55	4.58	1,142.13
<b>Total Expenditure</b>		<b>41,770.11</b>	<b>19,671.34</b>	<b>61,441.45</b>
Cash closing Balance(CONTASA)	4	390.66	35.66	35.66
Account Current		137.45	138.89	138.89
<b>Total Expenditure And Cash</b>		<b>42,298.22</b>	<b>19,845.89</b>	<b>61,616.00</b>

*by 30.11.2014*  
Deputy Director (Accounts)  
WMIP-PCU, BWDB  
Dhaka

*[Signature]*  
Project Director  
WMIP-PCU, BWDB  
Dhaka

*verified*  
*9/12/2014*  
*Mr. [Signature]*  
Audit & Accounts Officer  
Foreign Aided Project Audit Directorate  
Foreign Complex, Sanganibagh, Dhaka.

## **AUDITOR'S REPORT**

*Audit Completion Date: 30-11-2014.*

To,

**The Secretary**

Ministry of Water Resources,  
Bangladesh Secretariat, Dhaka.

I. We have audited the accompanying Financial Statement of the “**Water Management Improvement Project (WMIP)**” financed under IDA credit No: 4359 BD as of 30<sup>th</sup> June, 2014 and for the year then ended. Preparation of the Financial Statement is the responsibility of management. Our responsibility is to express an opinion on the Financial Statement based on our audit.

II. We conducted our audit following International Standards of Auditing. Those standards require that we plan and perform audit to obtain reasonable assurance about whether the Financial Statement are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures made in the Financial Statement. An audit also includes assessing the accounting principles used and significant estimate made by management, as well as, evaluating the overall Financial Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

III. In our opinion, except non-compliance of financial rules and regulations in subsequent observations stated along with the management letter following the Financial Statement gives a fair view in all material aspects of the financial position of “**Water Management Improvement Project (WMIP)**” financed under IDA Credit no: 4359 BD as of 30<sup>th</sup> June, 2014 and the results of its operations and cash flows for the year ended in accordance with the cash basis of accounting followed by the Government of Bangladesh.

IV. Opinion Status: **Unqualified.**

  
(**Md. Sofiqur Rahman**)

Deputy Director

For Director General

Foreign Aided Project Audit Directorate.

Phone: 9356303.

**Water Management Improvement Project**  
**Withdrawal application Statement for 2013-2014**

(Amount in B

Application No.	Application Date	SOE. Amount	NON SOE Amount	Total claimed amount	Reclaimed Amount	Disbursement Amount	Undisbursed	Remarks
1	2	4	5	6=(4+5)		8	9= (6-8)	10
BWDB-044A	20.08.2013	171,359.18	14,633,273.19	14,804,632.37		14,804,632.37	-	
BWDB-045	25.08.2013	7,126,451.46	123,190,788.43	130,317,239.89		130,317,239.89	-	
BWDB-046	27.08.2013	610,050.00	105,225,073.88	105,835,123.88		51,802,185.76	54,032,938.12	Reclaimed under WA BWDB-049
BWDB-047	02.09.2013	36,246,238.71	17,095,238.88	53,341,477.59		53,341,477.59	-	
BWDB-048	17.09.2013	101,620,050.62	22,585,999.95	124,206,050.57		124,206,050.57	-	
BWDB-049	30.09.2014	-	54,032,938.12	54,032,938.12	54,032,938.12	54,032,938.12	-	
BWDB-050	18.11.2013	21,100,670.05	10,729,944.00	31,830,614.05		31,830,614.05	-	
BWDB-51	27.11.2014	38,769,615.20	119,404,803.54	158,174,418.74		135,920,145.59	22,254,273.15	Reclaimed under WA BWDB-052 & 58
BWDB-052	08.01.2014	355,286.60	16,826,911.91	17,182,198.51	16,688,123.57	368,567.23	16,813,631.28	Reclaimed under WA BWDB-055
BWDB-053	20.01.2014	27,315,005.28	40,142,700.65	67,457,705.93		67,457,705.93	-	
BWDB-054	28.01.2014	21,007,616.59	26,577,678.23	47,585,294.82		47,585,294.82	-	
BWDB-055	05.02.2014		16,813,631.28	16,813,631.28	16,813,631.28	16,813,631.28	-	
BWDB-056	19.02.2014	44,990,179.44	67,100,921.38	112,091,100.82		112,091,100.82	-	
BWDB-057	24.02.2014	-	191,432,278.86	191,432,278.86		191,432,278.86	-	
BWDB-058	12.03.2014	18,859,199.25	24,062,552.65	42,921,751.90	5,566,149.58	42,921,751.90	-	
BWDB-059	20.03.2014	5,650,748.57	34,351,519.09	40,002,267.66		40,002,267.66	-	
BWDB-060	03.04.2014	40,111,558.17	39,703,281.27	79,814,839.44		79,814,839.44	-	
BWDB-061	08.04.2014	37,716,021.93	89,419,149.49	127,135,171.42		127,135,171.42	-	
BWDB-062	23.04.2014	59,085,771.86	33,844,104.80	92,929,876.66		89,785,545.21	3,144,331.45	Reclaimed under WA-BWDB63A
BWDB-63A	05.05.2014	33,021,910.85	84,160,465.40	117,182,376.25	3,144,331.45	117,182,376.25	-	
BWDB-064	20.05.2014	19,912,996.45	130,739,248.06	150,652,244.51		150,652,244.51	-	
BWDB-065	02.06.2014	50,660,628.87	32,140,022.98	82,800,651.85		82,800,651.85	-	
BWDB-066	12.06.2014	12,079,578.87	91,838,419.35	103,917,998.22		103,917,998.22	-	
BWDB-067	15.06.2013	20,699,518.86	7,311,173.33	28,010,692.19		28,010,692.19	-	
	<b>Total</b>	<b>597,110,456.81</b>	<b>1,393,362,118.72</b>	<b>1,990,472,575.53</b>	<b>96,245,174.00</b>	<b>1,894,227,401.52</b>	<b>96,245,174.00</b>	

Verified

9/12/14

Md. Shah Alam  
Audit & Accounts Officer  
Audit Projects Audit Directorate

Deputy Director (Accounts)  
WMIP-PCU, BWDB

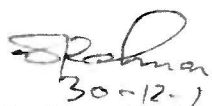
30.11.2014

30/11/14

Project Director  
WMIP-PCU, BWDB

## **AUDITORS REPORT ON SPECIAL ACCOUNT**

1. We have audited the special account of "*Water Management Improvement Project (WMIP)*" for the year 2013-2014 under the provision of IDA credit No 4359-BD.
2. Our audit was carried out in accordance with International Audit Guidelines. Accordingly our audit included such review of system of internal control, test of the accounting records and supporting documentation, verification of accounts balance and other auditing procedures that are considered necessary under the circumstances,
3. The accompanying Special Accounts Statements was prepared on the basis of cash deposits and withdrawals for the purpose of complying with the Loan covenant.
4. In our opinion the receipts are properly accounted for and withdrawals were made for the purpose of the project in accordance with the Financing Agreement (credit) and the Special Account Statement gives a fair view of the beginning and ending balances and the account activity for the year ended 30<sup>th</sup> June 2014 are on the basis of cash deposits & withdrawals.

  
30-12-14

**(Md. Sofiqur Rahman)**

Deputy Director

For Director General


Foreign Aided Project Audit Directorate.

Phone: 9356303.

**WATER MANAGEMENT IMPROVEMENT PROJECT**  
**Special Account Statement**  
**30th June, 2014**

For the year ending		30-06-2014
Account Number		STD-36001107
Depository Bank		Janata Bank Limited.
Address		29.Dilkusha Corporate Branch
Loan/Credit Agreement Number:		4359-BD
Currency:		BDT.
<b>Part A. Account activity.</b>		
Opening Balance as on 01-07-2014		39,065,636.53
<b>ADD:-</b>		
1. Total amount Deposited by World Bank		1,894,227,401.16
2. Total Interest Earnings if deposited into account		-
3. Total amount refunded to cover ineligible expenditures		-
<b>Deduct (-)</b>		
1. Total Amount withdrawn		1,931,917,831.99
2. Total service charges if not included in above amount withdrawn		
<b>Actual Closing RPA Balance as on 30-06-2014</b>		<b>1,375,205.70</b>
Less: unspent balance of Khulna, Faridpur, Rangpur, Cox's Bazar, Dhaka & Patuakhali RAC Balance not credited with in the Period 30.06.2014		2,190,907.20
<b>Closing CONTASA Balance as per Cash book as on 30.06.2014</b>		<b>3,566,112.90</b>

  
Deputy Director  
WMIP-PCU, BWDB, Dhaka.

  
Project Director  
WMIP-PCU, BWDB, Dhaka.

*verified*  
*9/12/2014*  
*Mr. Shah Alam*  
Audit & Accounts Officer  
Foreign Aid & Project Unit Directorate  
Audit Complex, Dhaka-1000



**PART B: Draft Account Reconciliation Statement AS ON 30-06-2014**

1	Amount advanced by world Bank	500,000,000.00
2	Less Total amount recovered by World Bank	Nil
3	Equal present outstanding amount advanced by the special account at fiscal year ended 30-06-2014	500,000,000.00
4	Ending Balance at Special Account at fiscal year ended 30-06-2014	3,566,112.90
5	Plus amount withdrawn and not yet claimed at fiscal year ended 30-06-2014	496,433,887.10
6	Plus amount claimed but not yet credited	-
7	Less interest earnings (if included in Special Account)	
8	Plus service charges (Not included in lines 5 and 6 above)	
9	<b>Equal Total Advance to Special Account accounted for at fiscal year ended 30-06-2014</b>	<b>500,000,000.00</b>

*[Signature]*  
Deputy Director

WMIP-PCU, BWDB, Dhaka.

*[Signature]*  
Project Director

WMIP-PCU, BWDB, Dhaka.

*verified*  
*9/12/14*  
*Mr. Shah Alam*  
Audit & Accounts Officer  
Foreign Aided Projects Audit Directorate  
Audit Complex, Secunderabad, Dhaka