

# AUDITED PROJECT FINANCIAL STATEMENTS

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Loan: L-I--896-  
Grant: G-I-C-1445-  
Additional Loan: 2000001457

Period covered 01 July 2018 to 30 June 2019

## Coastal Climate Resilient Infrastructure Project

Prepared by Foreign Aided Project Audit Directorate (FAPAD).

Received on 10 February 2020

The Audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those IFAD's Board of Directors, Management or Staff. These documents are made publicly available in accordance with the "IFAD Handbook for Financial Reporting and Auditing of IFAD-Financed Projects (2018)".

### Information Regarding Audit

- **Name of the audit unit** : *Coastal Climate Resilient Infrastructure Project (CCRIP)*
- **Name of Development Partners:** : ADB, IFAD and KfW
- **Nature of Audit** : Financial Audit.
- **Audit Year** : 2018-2019
- **Duration of Audit** : 20.10.2018 to 24.11.2018.
- **Audit team** :
  - 01. Md. Abu Shaim, Audit & Accounts Officer.  
Md. Abu Saied Sarker, Auditor
  - 02. Md. Amzad Hossain, A&AO  
Md. Mizanur Rahman, Auditor
  - 03. Md. Afaz Uddin, A&AO  
Md. Roqunul Hasan, Auditor
- **Audit Methodology** : Sampling of vouchers, Medium value.
- **Scope of Audit** :
  - Certification of Annual Financial Statement.
  - Audit opinion is limited to the fund receipts and expenditures incurred by the project authority.
  - Review of Financial Management, Internal Control systems.
  - Equipment Management.
- **Audit Status** : 7<sup>th</sup> year audit.
- **Project Duration** : 07 Years.
- **Total Estimated Cost** : BDT 126,723.17 lakh.
- **Current Year Cost** : **Total Tk. 27643.84 Lakh.**  
(GOB Tk. 7998.33 lakh + Donor fund (RPA) Tk. 9482.50 lakh,+Other resource 160.30+opening balance 10002.71)
- **Commencement** : January/2013.
- **Completion** : December/2019 ( As per RDPP)
- **Executing Ministry** : Ministry of Local Govt. Rural Development and Co-operatives.
- **Implementing agencies** : Local Government Engineering Department (LGED).
- **Funding agencies** : ADB, IFAD & KfW
- **Fund Management System** : **GOB fund:** Funds are allocated by Government of Bangladesh to cover GoB's share of eligible project expenditures. The Ministry of LGRD & CO-Operatives

released GOB fund with the concurrence of the Ministry of Finance. The project authority withdrew the same submitting bills to the Chief Accounts officer, M/O LGRD & Co-operatives, DCA and DAO time to time.

**Donor Fund (RPA):**

**ADB fund:** Imprest Account was maintained with the Bangladesh Bank for ADB Loan No.2913-BAN(SF), ADB Loan No.8258-BAN (SCF), ADB Grant No. 0310-BAN(EF). Later on, fund was transferred to the project operating bank account no. [REDACTED] and STD [REDACTED] Janata Bank Ltd. Motijheel C/A, Dhaka on the basis of fund authorization issued by the Ministry of Finance. Then the funds were transferred to District Operating account shown in details under Note-4 of Financial Statement.

**IFAD Fund:** Special account (SAFE) was maintained with the Bangladesh Bank for IFAD Loan No. L-1-896-BD, IFAD Grant No.1-C-1445-BD. Later on, fund was transferred to the project operating bank account no. [REDACTED] and [REDACTED], Agrani Bank Ltd. Shymoli Branch, Dhaka on the basis of fund authorization issued by the Ministry of Finance. Then the funds were transferred to District Operating account shown in details under Note-4 of Financial Statement.

**KfW Fund:** Imprest account was maintained with the Bangladesh Bank for KfW Grant no.201197680. Later on, fund was transferred to the project operating bank account no. [REDACTED] Agrani Bank Ltd. Shymoli Branch, Dhaka on the basis of fund authorization issued by the Ministry of Finance. Subsequently from the project operating bank account fund were transferred to the District Operating account bank account no. [REDACTED], Agrani Bank Ltd., Patuakhali branch & bank account no. [REDACTED], Agrani Bank Ltd., Barguna branch.

**DPA Fund:** DPA fund was disbursed by the Donor directly on the basis of withdrawal application sent by the project authority.

➤ **Project objectives**

- : Improvement of livelihood in the selected coastal districts vulnerable to climate change and increase of safety of the population as well as the rural infrastructures during extreme climate events.

## Auditor's Report

### **Secretary**

Local Government Division  
Ministry of LGRD and Co-operatives.  
Bangladesh Secretariat.  
Dhaka.

- I. We have audited the accompanying Financial Statement of the "Coastal Climate Resilient Infrastructure Project" financed by ADB Loan No.2913-BAN(SF), ADB Loan No.8258-BAN (SCF), ADB Grant No. 0310-BAN(EF) IFAD Loan No. L-1-896-BD, IFAD Loan-2-000001457, IFAD Grant No.1-C-1445-BD and KfW Grant No.201197680 for the Year 2018-2019 as of 30<sup>th</sup> June, 2019 and for the year then ended. According to ISSAI-1570 the 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 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 includes examining, on a test basis, evidences supporting the amounts and disclosures 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.
- IV. In our opinion, according to the statement of ISSAI-1705 the Financial Statement gives a fair view in all material aspect of the financial position "Coastal Climate Resilient Infrastructure Project" for the year 2018-2019 and the results of its operations and cash flows for the year then ended in accordance with the cash basis of accounting followed by the Government of Bangladesh.
- V. Opinion Status: **Unqualified.**



(Md. Nurul Islam)  
Deputy Director  
For Director General  
Foreign Aided Projects Audit Directorate  
Tel: 9331027.



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Local Government Engineering Department (LGED)  
Coastal Climate Resilient Infrastructure Project (CCRIP)  
Project Financial Statement (Provisional)

30<sup>th</sup> June, 2019

[Amount in Lakh Taka]

Resources	Notes	Cumulative prior period	Current period	Cumulative current period
Government of Bangladesh	1	17,904.73	7,998.33	25,903.06
Lender/ Donor	2	76,679.50	9,482.50	86,162.00
Other resources	3	566.17	160.30	726.47
Cash opening balance	4	-	10,002.71	-
<b>TOTAL RESOURCES</b>		<b>95,150.40</b>	<b>27,643.84</b>	<b>112,791.53</b>
<b>EXPENDITURE AND CASH</b>				
<b>Expenditure</b>	5			
1. Pay of Officers		400.23	98.03	498.25
2. Pay of Establishment		506.71	33.02	539.73
3. Allowances		659.20	80.30	739.51
4. Supply & Services		12,904.67	2,806.28	15,710.95
5. Re-habilitation		193.09	854.64	1,052.73
6. Capital		1,131.85	150.83	1,282.68
7. Land Acquisition		931.02	15.00	946.02
8. Civil Work		68,147.47	17,812.62	85,960.09
9. Bank Charge		100.07	39.68	139.75
10. Bank Interest deposited to GOB Account		168.38	61.59	229.97
<b>Total Expenditure</b>		<b>85,147.69</b>	<b>21,951.99</b>	<b>107,099.68</b>
<b>CASH CLOSING BALANCE</b>	4			
Project Special Accounts ✓		1,544.83	16.48	16.48
Project Operating Accounts		134.07	145.64	145.64
Operating Accounting of Field offices		8,323.80	5,529.73	5,529.73
<b>Total Cash Balance</b>		<b>10,002.71</b>	<b>5,691.85</b>	<b>5,691.85</b>
<b>TOTAL EXPENDITURE AND CASH</b>		<b>95,150.40</b>	<b>27,643.84</b>	<b>112,791.53</b>

28.8.19

K.M. LUTHFUR RAHMAN  
Project Director  
Coastal Climate Resilient  
Infrastructure Project  
G.O. H.O. Agargaon, Dhaka.

K.M. LUTHFUR RAHMAN  
Project Director  
Coastal Climate Resilient  
Infrastructure Project  
G.O. H.O. Agargaon, Dhaka.

Verified  
✓

DA → 527.04  
8955.46  
9482.50 (N-2)

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Local Government Engineering Department (LGED)  
Coastal Climate Resilient Infrastructure Project (CCRIP)  
**NOTES TO THE FINANCIAL STATEMENT**

**1. GOVERNMENT OF BANGLADESH.**

[Amount in Lakh Taka]

Particulars	Inception to 30th June'2018	For the year 2018-19	Inception to 30th June'2019
Disbursements by GOB	17,969.00	8,000.00	25,969.00
Less : Refunds to GOB	64.27	1.67	65.94
<b>Total :</b>	<b>17,904.73</b>	<b>7,998.33</b>	<b>25,903.06</b>

**2 LOAN FROM LENDER / DONOR.**

Particulars	Inception to 30th June'2018	For the year 2018-19	Inception to 30th June'2019
<b>Initial Advance</b>	<b>17,673.19</b>	<b>-</b>	<b>17,673.19</b>
ADB Loan-2913-BAN(SF)	3,892.46	-	3,892.46
ADB Loan-8258-BAN(SCF)	3,716.05	-	3,716.05
ADB Grant-0310-BAN(EF)	676.96	-	676.96
IFAD Loan-896-BD	3,109.93	-	3,109.93
IFAD Loan-2000001457	3,243.20	-	3,243.20
IFAD Grant -1445-BD	178.66	-	178.66
KfW Grant BMZ-2011 97 680	2,855.93	-	2,855.93
<b>Direct Payments</b>	<b>2,670.74</b>	<b>527.04</b>	<b>3,197.78</b>
ADB Loan-2913-BAN(SF)	-	-	-
ADB Loan-8258-BAN(SCF)	-	-	-
ADB Grant-0310-BAN(EF)	1,788.70	499.95	2,288.64
IFAD Loan-896-BD	44.91	5.39	50.30
IFAD Grant -1445-BD	64.27	21.71	85.97
KfW Grant BMZ-2011 97 680	772.86	-	772.86
<b>SOE Procedures</b>	<b>56,335.57</b>	<b>8,955.46</b>	<b>65,291.03</b>
ADB Loan-2913-BAN(SF)	8,799.48	1,315.03	10,114.51
ADB Loan-8258-BAN(SCF)	9,121.48	1,436.86	10,558.34
ADB Grant-0310-BAN(EF)	3,582.19	614.63	4,196.82
IFAD Loan-896-BD	25,834.25	-	25,834.25
IFAD Loan-2000001457	5,822.35	5,588.94	11,411.29
IFAD Grant -1445-BD	301.56	-	301.56
KfW Grant BMZ-2011 97 680	2,874.27	-	2,874.27
<b>Non SOE Procedures</b>	<b>-</b>	<b>-</b>	<b>-</b>

28.08.19

AKMAL ULLEH RAHMAN  
Project Director  
Coastal Climate Resilient  
Infrastructure Project  
LGED HRO, Agargaon, Dhaka



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Particulars	Inception to 30th June'2018	For the year 2018-19	Inception to 30th June'2019
ADB Loan-2913-BAN(SF)	-	-	-
ADB Loan-8258-BAN(SCF)	-	-	-
ADB Grant-0310-BAN(EF)	-	-	-
IFAD Loan-896-BD	-	-	-
IFAD Loan-2000001457	-	-	-
IFAD Grant -1445-BD	-	-	-
KfW Grant BMZ-2011 97 680	-	-	-
Others	-	-	-
<b>Total :</b>	<b>76,679.50</b>	<b>9,482.50</b>	<b>86,162.00</b>

### 3. OTHER RESOURCES.

Particulars	Inception to 30th June'2018	For the year 2018-19	Inception to 30th June'2019
<b>Project Revenues (Bank Interest)</b>	<b>470.31</b>	<b>142.92</b>	<b>613.23</b>
ADB Loan-2913-BAN(SF)	124.75	50.36	175.11
ADB Loan-8258-BAN(SCF)	144.35	45.17	189.52
ADB Grant-0310-BAN(EF)	31.79	5.06	36.85
IFAD Loan-896-BD	110.31	21.90	132.21
IFAD Loan-2000001457	25.23	19.72	44.95
IFAD Grant -1445-BD	3.14	0.70	3.85
KfW Grant BMZ-2011 97 680	30.74	-	30.74
<b>Received as loan for opening Bank A/C</b>	<b>0.02</b>	<b>-</b>	<b>0.02</b>
ADB Loan-2913-BAN(SF)	0.01	-	0.01
ADB Loan-8258-BAN(SCF)	0.01	-	0.01
ADB Grant-0310-BAN(EF)	0.01	-	0.01
IFAD Loan-896-BD	-	-	-
IFAD Loan-2000001457	-	-	-
IFAD Grant -1445-BD	-	-	-
KfW Grant BMZ-2011 97 680	-	-	-
<b>Exchange gains /(losses)</b>	<b>95.85</b>	<b>17.38</b>	<b>113.23</b>
ADB Loan-2913-BAN(SF)	26.39	4.29	30.68
ADB Loan-8258-BAN(SCF)	15.74	5.17	20.91
ADB Grant-0310-BAN(EF)	65.30	1.01	66.31
IFAD Loan-896-BD	40.38	1.19	41.58
IFAD Loan-2000001457	11.45	5.61	17.05
IFAD Grant -1445-BD	6.68	0.10	6.78
KfW Grant BMZ-2011 97 680	(70.10)	-	(70.10)
<b>Total :</b>	<b>566.17</b>	<b>160.30</b>	<b>726.47</b>

28.08.19

A.K.M. LUTFIKUR RAHMAN  
Project Director  
Coastal Climate Resilient  
Infrastructure Project  
LGED H/O, Agargaon, Dhaka

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Particulars	Inception to 30th June'2018	For the year 2018-19	Inception to 30th June'2019
Janata Bank Limited, Bhola Branch, Bhola. [REDACTED]	463.09	509.75	509.75
Janata Bank Limited, Pirojpur Branch, Pirojpur. [REDACTED]	278.24	377.19	377.19
Janata Bank Limited, Bagerhat Corp. Branch, Bagerhat. [REDACTED]	337.64	430.99	430.99
Janata Bank Limited, Sultanpur Bazar Branch, Satkhira. [REDACTED]	197.46	111.36	111.36
Janata Bank Limited, Sariatpur Branch, Sariatpur. [REDACTED]	73.09	11.69	11.69
Janata Bank Limited, Gupalganj Branch, Gupalganj. [REDACTED]	175.19	149.90	149.90
<b>Sub-Total</b>	<b>2,663.01</b>	<b>2,309.42</b>	<b>2,309.42</b>
<b>Under ADB Loan-8258-BAN(SCF)</b>			
Janata Bank Limited, Port. Road Branch, Barisal. [REDACTED]	352.05	234.74	234.74
Janata Bank Limited, Rupsha Branch, Khulna [REDACTED]	116.37	83.98	83.98
Janata Bank Limited, Madaripur Main Branch, Madaripur. [REDACTED]	80.92	10.46	10.46
Janata Bank Limited, New Market Branch, Patuakhali. [REDACTED]	182.91	13.53	13.53
Janata Bank Limited, Barguna Branch, Barguna. [REDACTED]	40.10	22.05	22.05
Janata Bank Limited, Jhalokhati Main Branch, Jhalokhati. [REDACTED]	169.75	115.77	115.77
Janata Bank Limited, Bhola Branch, Bhola. [REDACTED]	417.81	450.15	450.15
Janata Bank Limited, Pirojpur Branch, Pirojpur. [REDACTED]	279.39	221.83	221.83
Janata Bank Limited, Bagerhat Corp. Branch, Bagerhat. [REDACTED]	256.08	284.16	284.16
Janata Bank Limited, Sultanpur Bazar Branch, Satkhira. [REDACTED]	233.22	145.14	145.14
Janata Bank Limited, Sariatpur Branch, Sariatpur. [REDACTED]	88.63	20.32	20.32
Janata Bank Limited, Gupalganj Branch, Gupalganj. [REDACTED]	163.07	136.36	136.36
<b>Sub-Total</b>	<b>2,380.30</b>	<b>1,738.49</b>	<b>1,738.49</b>
<b>Under ADB Grant-0310-BAN(EF)</b>			
Janata Bank Limited, Port. Road Branch, Barisal. [REDACTED]	164.09	9.50	9.50
Janata Bank Limited, Rupsha Branch, Khulna [REDACTED]	7.75	0.43	0.43
Janata Bank Limited, Madaripur Main Branch, Madaripur. [REDACTED]	5.11	2.25	2.25
Janata Bank Limited, New Market Branch, Patuakhali. [REDACTED]	6.09	2.22	2.22
Janata Bank Limited, Barguna Branch, Barguna [REDACTED]	5.47	1.98	1.98

28/08/19

AKM. JEHUR RAHMAN  
Project Director  
Coastal Climate Resilient  
Infrastructure Project  
UGED H/O, Agargaon, Dhaka.



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Particulars	Inception to 30th June'2018	For the year 2018-19	Inception to 30th June'2019
Janata Bank Limited, Jhalokhati Main Branch, Jhalokhati [REDACTED]	5.09	3.53	3.53
Janata Bank Limited, Bhola Branch, Bhola. [REDACTED]	5.13	2.81	2.81
Janata Bank Limited, Pirojpur Branch, Pirojpur. [REDACTED]	6.18	3.49	3.49
Janata Bank Limited, Bagerhat Corp. Branch, Bagerhat. [REDACTED]	5.50	4.63	4.63
Janata Bank Limited, Sultanpur Bazar Branch, Satkhira. [REDACTED]	10.25	6.16	6.16
Janata Bank Limited, Sariatpur Branch, Sariatpur. [REDACTED]	4.99	5.00	5.00
Janata Bank Limited, Gupalgonj Branch, Gupalgonj. [REDACTED]	6.41	0.62	0.62
<b>Sub-Total</b>	<b>232.07</b>	<b>42.62</b>	<b>42.62</b>
<b>Under IFAD Loan-L-I-896-BD</b>			
Agrani Bank Limited, Chawkbazar Branch, Barisal. [REDACTED]	540.89	404.73	404.73
Agrani Bank Limited, Clay Road Corp. Branch, Khulna [REDACTED]	22.74	5.67	5.67
Agrani Bank Limited, New Market Branch, Madaripur. [REDACTED]	61.10	2.42	2.42
Agrani Bank Limited, Nutun Bazar Branch, Patuakhali [REDACTED]	21.09	12.92	12.92
Agrani Bank Limited, Barguna Branch, Barguna. [REDACTED]	20.29	0.36	0.36
Agrani Bank Limited, Jhalokhati Branch, Jhalokhati [REDACTED]	30.40	31.29	31.29
Agrani Bank Limited, Bhola Branch, Bhola. [REDACTED]	26.09	12.51	12.51
Agrani Bank Limited, Main road Branch, Pirojpur [REDACTED]	24.21	43.39	43.39
Agrani Bank Limited, Bagerhat Branch, Bagerhat. [REDACTED]	47.82	2.03	2.03
Agrani Bank Limited, Satkhira Branch, Satkhira. [REDACTED]	23.45	2.55	2.55
Agrani Bank Limited, Sariatpur Branch, Sariatpur [REDACTED]	123.77	0.50	0.50
Agrani Bank Limited, Gopalgonj Branch, Gopalgonj [REDACTED]	23.21	5.15	5.15
<b>Sub-Total</b>	<b>965.04</b>	<b>523.52</b>	<b>523.52</b>
<b>Under IFAD Loan-2000001457</b>			
Janata Bank Limited, Port. Road Branch, Barisal [REDACTED]	388.49	1.54	1.54
Janata Bank Limited, Rupsha Branch, Khulna. [REDACTED]	66.48	38.73	38.73
Janata Bank Limited, Madaripur Main Branch, Madaripur [REDACTED]	409.32	180.39	180.39
Janata Bank Limited, New Market Branch, Patuakhali [REDACTED]	154.66	159.98	159.98

28-08-19

MD. LUTFIUR RAHMAN  
Project Director  
Coastal Climate Resilient  
Infrastructure Project

## Notes to the Financial Statement (FS)

### • **Note 1: Project description:**

The project is being implemented by the Department of Local Government Engineering Department (LGED) under the executing Ministry of Local Govt. Rural Development & Co-operative. The main objective of the project is to Improvement of livelihood in the selected coastal districts vulnerable to climate change and increase of safety of the population as well as the rural infrastructures during extreme climate events

**Location of the project:** 15 Upazilas under 3 Districts (Gopalganj, Madaripur & Sariatpur) in Dhaka Division., 25 Upazilas under 3 Districts (Khulna, Bagerhat & Shatkhira) in Khulna Division and 40 Upazilas under 6 Districts (Barisal, Patuakhali, Bhola, Borguna, Pirojpur & Jhalokhati) in Barisal Division.

### • **Note 2: Financial Statement:**

The Project's Financial Statement (FS) has prepared by the Project authority. Which has been prepared in Bangladeshi Taka. The financial statement comprise of the Statement of Budget, Receipts, Payments and Balance.

### • **Note 3: Statement of the Accounting Basis:**

Cash basis accounting as followed by the Government of Bangladesh.

### • **Note 4: Financial Reporting Framework:**

The Financial Statement has been prepared in accordance with approved accounting standards as applicable in Bangladesh. This refers to the cash basis of accounting applied with due regard to the General Financial Rules and similar financial rules and codes as are in effect and applicable to the operations of the Project. The financial statement has been prepared to ensure maximum alignment with the principles of the cash-basis International Public Sector Accounting Standards (IPSAS).

### • **Note 5: Summary of Significant Accounting Policies:**

- Exchange rate applied when contract signed and payment or disbursement made.
- The Financial Statement covers the period from 1<sup>st</sup> July, 2017- June, 2018.
- No depreciation is charged on fixed assets.
- Rules and regulations:
  - Income Tax Ordinance -1984.
  - Value Added Tax (VAT) Rule- 1991 and VAT Regulations 1991.

**Costal Climate Resilient Infrastructure Project (CCRIP)**  
**SPECIAL ACCOUNT STATEMENT**

For the year ending	: 30 <sup>th</sup> June, 2019
Account No.	: IFAD Loan No. L-I-896-BD
Depository Bank	: Bangladesh Bank
Address	: Motijheel, Bangladesh
Related Loan /Credit Agreement No.	: IFAD Loan No. L-I-896-BD
Currency	: USD (\$)

**PART- A ACCOUNT ACTIVITY**

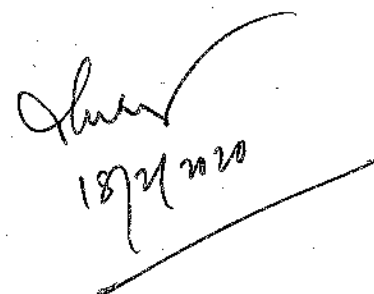
Beginning balance as on 01-07-2018 \$ 646,221.49

**Add :**

Total amount deposited by IFAD	\$ -
Total interest earnings if deposited in account	\$ -
Total amount refunded to cover ineligible expenditure	\$ -

**Deduct :**

Total amount withdrawn	\$ 646,221.49
Total service charges if not included above in amount withdrawn	\$ -
Ending balance on 30-06-2019	\$ -

  
18/7/2020

A.K.M. LUTHEUR RAHMAN  
Project Director  
Coastal Climate Resilient  
Infrastructure Project  
LGED H/O Agargaon, Dhaka.



## PART - B ACCOUNT RECONCILIATION :

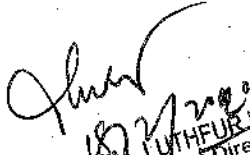
1. Amount advanced by IFAD	\$ 4,000,000.00
2. <b>Less :</b> Total amount recovered by IFAD	\$ 2,059,439.23
3. <b>Equal :</b> Present outstanding amount advanced to the Special Account at fiscal year ended 30-06-2019	\$ 1,940,560.77
4. Ending balance of Special Account at fiscal year ended 30-06-2019	\$ -
5. <b>Plus :</b> Amount claimed and not yet credited at fiscal year end 30-06-2019	\$ 13,691.04

<u>Application No.</u>	<u>Amount</u>
WA-26	\$ 13,691.04
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
<b>Total</b>	<b>\$ 13,691.04</b>

6. <b>Plus :</b> Amount withdrawn and not yet claimed	\$ 1,926,869.73
7. <b>Less :</b> Interest earning ( if included in Special Account )	\$ -
8. <b>Plus :</b> Service charges ( in not included in lines 5 and 6 above )	\$ -
9. <b>Equal :</b> Total advance to Special Account accounted for at fiscal year ended 30-06-2019	\$ 1,940,560.77

### Notes :

1. Explain any discrepancy between totals appearing on lines 3 and 9 above ( e.g. amount due to be refunded to cover ineligible expenditures paid from the Special Account )
2. Indicate if amounts appearing on line 6 are eligible for financing by the IFAD and provide reasons for not claiming the expenditures .

  
A.K.M. LUTHEUR RAHMAN  
Project Director  
Coastal Climate Resilient  
Infrastructure Project  
GPO Adarshon Dhaka

**Costal Climate Resilient Infrastructure Project (CCRIP)**  
**SPECIAL ACCOUNT STATEMENT**

For the year ending	: 30 <sup>th</sup> June, 2019
Account No.	: IFAD Loan No. 2000001457.
Depository Bank	: Bangladesh Bank
Address	: Motijheel, Bangladesh
Related Loan /Credit Agreement No.	: IFAD Loan No. 2000001457
Currency	: USD (\$)

**PART- A ACCOUNT ACTIVITY**

Beginning balance as on **01-07-2018** \$ 152,754.41

**Add :**

Total amount deposited by IFAD \$ 6,648,704.83

Total interest earnings if deposited in account \$ -

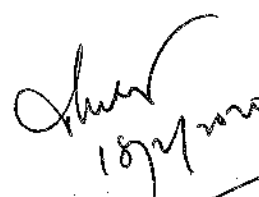
Total amount refunded to cover ineligible expenditure \$ -

**Deduct :**

Total amount withdrawn \$ 6,781,960.79

Total service charges if not included above in amount withdrawn \$ -

Ending balance on **30-06-2019** \$ 19,498.45

  
18/7/2019

A.K.M. LUTHFUR RAHMAN  
Project Director  
Coastal Climate Resilient  
Infrastructure Project  
LGED H/O Bangladesh Dhaka

**PART - B ACCOUNT RECONCILIATION :**

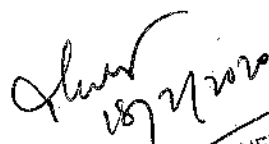
1.	Amount advanced by IFAD	\$ 4,000,000.00
2.	<b>Less :</b> Total amount recovered by IFAD	\$ -
3.	<b>Equal :</b> Present outstanding amount advanced to the Special Account at fiscal year ended 30-06-2019	\$ 4,000,000.00
4.	Ending balance of Special Account at fiscal year ended 30-06-2019	\$ 19,498.45
5.	<b>Plus :</b> Amount claimed and not yet credited at fiscal year end 30-06-2019	\$ -

<u>Application No.</u>	<u>Amount</u>
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
<b>Total</b>	<b>\$ -</b>

6.	<b>Plus :</b> Amount withdrawn and not yet claimed	\$ 3,980,501.55
7.	<b>Less :</b> Interest earning ( if included in Special Account )	\$ -
8.	<b>Plus :</b> Service charges ( in not included in lines 5 and 6 above )	\$ -
9.	<b>Equal :</b> Total advance to Special Account accounted for at fiscal year ended 30-06-2019	\$ 4,000,000.00

**Notes :**

1. Explain and discrepancy between totals appearing on lines 3 and 9 above ( e.g. amount due to be refunded to cover ineligible expenditures paid from the Special Account )
2. Indicate if amounts appearing on line 6 are eligible for financing by the IFAD and provide reasons for not claiming the expenditures.

  
A.K.M. LUTHFUR RAHMAN  
Project Director  
Coastal Climate Resilient  
Infrastructure Project  
Adaptation for



**Costal Climate Resilient Infrastructure Project (CCRIP)**  
**SPECIAL ACCOUNT STATEMENT**

For the year ending	: 30 <sup>th</sup> June, 2019
Account No.	: IFAD Grant No. G-I-C-1445-BD
Depository Bank	: Bangladesh Bank
Address	: Motijheel, Bangladesh
Related Loan /Credit Agreement No.	: IFAD Grant No. G-I-C-1445-BD
Currency	: USD (\$)

**PART- A ACCOUNT ACTIVITY**

Beginning balance as on **01-07-2018** \$ 51,017.23

**Add :**

Total amount deposited by IFAD \$ -

Total interest earnings if deposited in account \$ -

Total amount refunded to cover ineligible expenditure \$ -

**Deduct :**

Total amount withdrawn \$ 51,017.23

Total service charges if not included above in amount withdrawn \$ -

Ending balance on **30-06-2019** \$ -

*[Handwritten Signature]*  
18/7/2019

A.K.M. LUTHEFUR RAHMAN  
Project Director  
Coastal Climate Resilient  
Infrastructure Project  
LGED H/O. Agargaon, Dhaka.

## PART - B ACCOUNT RECONCILIATION :

1. Amount advanced by IFAD	\$ 230,000.00
2. Less : Total amount recovered by IFAD	\$ 198,739.72
3. Equal : Present outstanding amount advanced to the Special Account at fiscal year ended 30-06-2019	\$ 31,260.28
4. Ending balance of Special Account at fiscal year ended 30-06-2019	\$ -
5. Plus : Amount claimed and not yet credited at fiscal year end 30-06-2019	\$ -

<u>Application No.</u>	<u>Amount</u>
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
WA-00	\$ -
-	\$ -
<b>Total</b>	<b>\$ -</b>

6. Plus : Amount withdrawn and not yet claimed	\$ 31,260.28
7. Less : Interest earning ( if included in Special Account )	\$ -
8. Plus : Service charges ( in not included in lines 5 and 6 above )	\$ -
9. Equal : Total advance to Special Account accounted for at fiscal year ended 30-06-2019	\$ 31,260.28

### Notes :

1. Explain and discrepancy between totals appearing on lines 3 and 9 above ( e.g. amount due to be refunded to cover ineligible expenditures paid from the Special Account )
2. Indicate if amounts appearing on line 6 are eligible for financing by the IFAD and provide reasons for not claiming the expenditures .

18/2/2020

A.K.M. LUTHEUR RAHMAN  
Project Director  
Coastal Climate Resilient  
Infrastructure Project  
GED HQ, Addis Ababa, Dhaka.

**FISCAL YEAR** : 2018-19  
**PROJECT** : Coastal Climate Resilient Infrastructure Project (CCRIP)  
**LENDER / DONOR** : ADB, IFAD, KfW & GOB  
**LOAN / GRANT NO.** : IFAD Loan No. L1-896-BD

Application		Category1 (Civil Works)	Category2 (Vehicles & Equipment)	Category3 (Consulting Services)	Category4 (Studies, Training & Workshops)	Amount Claimed		Amount Received		Difference	
No.	Date					US\$	Taka	US\$	Taka	US\$	Taka
WA-39	16-Aug-18	\$ 1,163,378.76	\$ 2,580.30	\$ 24,621.32	\$ 6,539.69	\$ 1,197,120.06	98,936,586.00	\$ -	-	1,197,120.06	98,936,586.00
<b>Total</b>		<b>\$ 1,163,378.76</b>	<b>\$ 2,580.30</b>	<b>\$ 24,621.32</b>	<b>\$ 6,539.69</b>	<b>\$ 1,197,120.06</b>	<b>98,936,586.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 1,197,120.06</b>	<b>98,936,586.00</b>

March 1881

**A.K.M. LUTHFUR RAHMAN**  
Project Director  
Coastal Climate Resilient  
Infrastructure Project  
IGED H/O. Agartson, Dhaka



## SUMMARY OF WITHDRAWAL APPLICATION (SOE)

FISCAL YEAR : 2018-19

# PROJECT : Coastal Climate Resilient Infrastructure Project (CCRIP)

LENDER / DONOR : ADB, IFAD, KfW &amp; GOB

**LOAN / GRANT NO. : IFAD Loan No. 2000001457**

Application		Category1 (Civil Works)	Category2 (Vehicles & Equipment)	Category3 (Consulting Services)	Category4 (Studies, Training & Workshops)	Category5 (Operating Cost)	Amount Claimed		Amount Received		Difference	
No.	Date						US\$	Taka	US\$	Taka	US\$	Taka
	WA-10	16-Aug-18	\$1,271,672.38			\$ 3,279.79	\$1,274,952.17	106,317,368.92	\$1,274,952.17	106,317,368.92	-	-
	WA-11	4-Dec-18	\$2,520,309.00			\$15,030.21	\$2,535,339.21	211,782,418.43	\$2,535,339.21	211,782,418.43	-	-
	WA-12	3-Mar-19	\$1,767,436.19			\$ 7,978.81	\$1,775,415.00	148,497,315.35	\$1,775,415.00	148,497,315.35	-	-
	WA-13	28-Apr-19	\$1,062,998.45			\$ -	\$1,062,998.45	89,208,484.00	\$1,062,998.45	89,208,484.00	-	-
	Total		\$6,622,416.02	\$ -	\$ -	\$ 26,288.81	\$6,648,704.83	555,805,586.70	\$6,648,704.83	555,805,586.70	\$ -	-

Sept 1878

**A.K.M. LUTHFUR RAHMAN**  
Project Director  
Coastal Climate Project  
Infrastructure, Dhaka  
Adaptation, Dhaka

## SUMMARY OF WITHDRAWAL APPLICATION (SOE)

**FISCAL YEAR : 2018-19**

**PROJECT : Coastal Climate Resilient Infrastructure Project (CCRIP)**

**LENDER / DONOR : ADB, IFAD, KfW & GOB**

LOAN / GRANT NO. : IFAD Grant No. G-I-C-1445-BD

Application		Category1	Category2	Category3	Category4 (Studies, Training & Workshops)	Amount Claimed		Amount Received		Difference	
No.	Date					US\$	Taka	US\$	Taka	US\$	Taka
WA-13	25-Apr-19				\$111,337.84	\$111,337.84	9,279,700.00	\$ -	-	\$ 111,337.84	9,279,700.00
Total.					S 111,337.84	S 111,337.84	9,279,700.00	-	-	\$ 111,337.84	9,279,700.00

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1872/2020

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**A.K.M. LUTHFUR RAHMAN**  
Project Director  
Project Climate Project  
Coastal Infrastructure, Dhaka  
In-charge, Bangladesh  
CEDD

# SUMMARY OF WITHDRAWAL APPLICATION (DIRECT PAYMENT)

FISCAL YEAR : 2018-19  
 PROJECT : Coastal Climate Resilient Infrastructure Project (CCRIP)  
 LENDER / DONOR : ADB, IFAD, KfW & GOB  
 LOAN / GRANT NO. : IFAD Grant-G-I-C-1445-BD

Application		Category1 (Consulting Services)	Category2	Category3	Category4	Amount Claimed		Amount Received		Difference	
No.	Date					US\$/€	Taka	US\$/€	Taka	US\$/€	Taka
12	7-Jan-19	\$ 11,389.10				\$ 11,389.10	956,115	\$ 11,389.10	956,115	-	-
14	25-Apr-19	\$ 14,400.00				\$ 14,400.00	1,214,640	\$ 14,400.00	1,214,640		
Total		\$25,789.10			\$0.00	\$25,789.10	2,170,755	\$25,789.10	2,170,755		

*[Signature]*  
 18/7/2019

A.K.M. LUTHEUR RAHMAN  
 Project Director  
 Coastal Climate Resilient  
 Infrastructure Project  
 LGED H/O, Adarshnagar, Dhaka

# SUMMARY OF WITHDRAWAL APPLICATION (DIRECT PAYMENT)

FISCAL YEAR : 2018-19  
 PROJECT : Coastal Climate Resilient Infrastructure Project (CCRIP)  
 LENDER / DONOR : ADB, IFAD, KfW & GOB  
 LOAN / GRANT NO. : IFAD Loan-L-I-896-BD

Application		Category1 (Consulting Services)	Category2	Category3	Category4	Amount Claimed		Amount Received		Difference	
No.	Date					US\$/€	Taka	US\$/€	Taka	US\$/€	Taka
40	4-Dec-18	€ 5,662.50				€ 5,662.50	538,935	€ 5,662.50	538,935	-	-
Total		€ 5,662.50				€ 5,662.50	538,935	€ 5,662.50	538,935		

*Shur*  
 18/12/2020

A.K.M. LUTHEUR RAHMAN  
 Project Director  
 Coastal Climate Resilient  
 Infrastructure Project  
 LGED H/O. Agartson, Dhaka