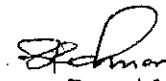


AUDITOR'S REPORT

Secretary

Ministry of Environment and Forest,
Bangladesh Secretariat,
Dhaka.

- I. We have audited the accompanying, Financial Statement of "*Strengthening Regional co- operation for Wildlife Protection Project(SRCWP)*" financed under IDA credit no 4909-BD as at 30th June, 2013 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 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 evidence supporting the amounts and disclosures in the Financial Statement. An audit also includes assessing the account 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. In our opinion the Financial Statement presents fairly in all material aspects, the financial position of "*Strengthening Regional co- operation for Wildlife Protection Project (SRCWP)*" as on 30th June, 2013 and the result of its operation and cash flows for the year then ended in accordance with the cash basis of accounting followed by the govt. of Bangladesh.
- IV. Opinion Status: Unqualified.


30-12-13

(Md. Sofiqur Rahman)

Deputy Director

For Director General

Foreign Aided Projects Audit Directorate.

Phone: 9362190

Government of the People's Republic of Bangladesh
 Strengthening Regional Cooperation for Wildlife Protection Project
 IDA Credit No. 4909-BD
 Project Implementation Unit (PIU), Ban Bhaban, Mohakhali, Dhaka-1212

Project Financial Statements

As on 30 June 2013

Fig. in Lac Tk.

Resources	Notes	Cumulative Prior Period	Current Period	Cumulative Current Period
Government of Bangladesh	1			
Loan from Development Partner	2	1750.00	1079.15	2829.15
Others resources	3			
Cash opening balance	4		1051.69	
Total Resources	5	1750.00	2130.84	2829.15

Expenditure and Cash				
1. Goods		537.55	100.98	638.53
2. Works		19.98	0.00	19.98
3. Consultants' Services		99.18	148.39	247.57
4. Training & Workshop		13.76	81.64	95.40
5. Operating Costs		27.84	397.17	425.01
Total Expenditure		698.31	728.18	1426.49

Cash Closing balance	4			
CONTASA Account		1051.69	1402.66	1402.66
Operating Account (RPA)				
Operating Account (GOB)				
Total Expenditure and Cash		1750.00	2130.84	2829.15

Seen
 9/7/2013

16.67.13
 Md. Abdul Hamid
 Sr Financial Management Specialist
 SRCWP Project, IDA Credit No. 4909-BD
 PIU, Ban Bhaban, Agargaon, Dhaka.

18/7/13
 (Aparup Chowdhury)
 Project Director
 Strengthening Regional Cooperation
 for Wildlife Protection Project
 Ban Bhaban, Mohakhali, Dhaka-1212

Strengthening Regional Co-operation for Wildlife Protection Project
PROJECT FINANCIAL STATEMENTS

(From 1st July 2011 to 30 June 2012)

Notes to financial statements

As on 30 June 2013

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 year 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 contributions to the project since inception are as follows
(In lac taka)

Particulars	Inception to 30 June 2012	for the year 30 June'13	Inception to 30 June 2013
Disbursements by GOB	-	-	-
Less: Refunds to GOB	-	-	-
Total GOB Fund	-	-	-

2. Loan from lender/donors

The IDA/World Bank has provided funds to the project to cover its share of eligible project expenditures. These funds, which must be repaid to IDA/World Bank after the conclusion of the project, have been drawn by the project in accordance with the following withdrawal procedures (in lac taka).

Particulars	Inception to 30 June 2012	for the year 30 June'13	Inception to 30 June 2013
SOE Procedure	1,750.00	1,079.15	2,829.15
Direct Payments	-	-	-
Others	-	-	-
Total /donors Fund	1,750.00	1,079.15	2,829.15

3. Other resources

Particulars	Inception to 30 June 2012	for the year 30 June'13	Inception to 30 June 2013
Project Revenues (Refund after advance adjustment)	-	-	-
Exchange gains/losses/Interest	-	-	-
Total others	-	-	-

4. Cash

The project maintains two bank accounts: (1) PA account, or revolving fund, which is kept at Janata Bank Limited to hold funds advanced by IDA. Year-end cash balances were as follows
(in lac taka)

Particulars	Inception to 30 June 2012	for the year 30 June'13	Inception to 30 June 2013
Cash in hand	-	-	-
Total Balance	-	1,402.66	1,402.66
Less. GOB	-	-	-
Total Closing PA Fund	-	1,402.66	1,402.66

Handwritten signature and date: 21/02/13

Handwritten signature
Md. Abdul Hamid
Sr. Financial Management Specialist
SRCWP Project, IDA Credit No. 4209-00

AUDIT OPINION ON SOE


1. We have audited the statement of expenditure (SOE) of the "*Strengthening Regional Co-operation for Wild Life Protection Project*" (SRCWP) for the year ended 30th June, 2013. Submitted to the World Bank for re-imbursement of the IDA credit no 4909-BD financing agreement date 2nd June, 2011.
2. The audit was conducted following International Standards on Auditing, Accordingly, it included such tests of the accounting records and supporting documentation review of systems of Internal control. So far exists adopting necessary auditing procedures that we considered essential under the circumstances.

WITHDRAWAL/SOE PARTICULARS

The particulars of withdrawals on the basis of SOE up to 30th June, 2013 under IDA credit no.4909-BD as submitted to the audit party is attached.

OPINION

In our opinion, the statement of expenditure can be relied upon to support the expenditure incurred for the purpose of the program as specified in the particulars of withdrawal application.

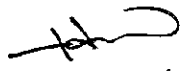

30-12-13
(Md. Sofiqur Rahman)
Deputy Director
For Director General
Foreign Aided Projects Audit Directorate.
Phone: 9362190

Government of the People's Republic of Bangladesh
Office of the Project Director
Strengthening Regional Cooperation for Wildlife Protection Project
Ban Bhaban, Mohakhali, Dhaka-1212

Disbursement Statement of Strengthening Regional Cooperation for Wildlife Protection Project

Period for the Financial Year 2012-2013

Sl/No.	Nos. of Withdrawl Application	Date	Amount Claimed	Amount disbursed	Difference	Remarks
1	2	3	4	5	6	7
01	BFD-004	28.11.12	4654716.00	4654716.00	0.00	
02	BFD-005	12.12.12	9189332.00	9189332.00	0.00	
03	BFD-006	09.01.13	3020847.00	3020847.00	0.00	
04	BFD-007	18.02.13	6415208.00	6415208.00	0.00	
05	BFD-008	12.03.13	3337237.00	3337237.00	0.00	
06	BFD-009	15.04.13	5623457.00	4995729.00	627728.00	
07	BFD-010	14.05.13	7845176.00	7845176.00	0.00	
08	BFD-011	10.06.13	14286334.00	10865001.00	3421333.00	
09	BFD-012	30.06.13	23615672.00	23615672.00	0.00	
	Up to 30 June 2013		77,987,979.00	73,938,918.00	4,049,061.00	



Md. Abdul Hamid
Sr. Financial Management Specialist
SRCWP Project, IDA Credit No. 4609-BD
PIU, Ban Bhaban, Agargaon, Dhaka.

AUDITOR'S REPORT ON SPECIAL ACCOUNT

01. We have audited the Special Account Statement of "*Strengthening Regional Co-operation for Wild Life Protection Project*" (SRCWP) for the year ended 30th June, 2013 under provision of IDA credit no.4909-BD dated 2nd June, 2012.

02. Our audit was carried out following International auditing guidelines. According to our audit includes such review of systems of Internal controls, tests of the accounting records and supporting documentation, verification of account balances and other auditing procedures that were considered necessary under the circumstances.

03. In our opinion the receipts were properly accounted for and withdrawals were made for the purpose of the project in accordance with the credit agreement and the Special Account Statement gives a true and fair view of the beginning and ending balance and the account activity for the year ended June'2013 on the basis of cash deposit's and withdrawals (Statement attached).


30-12-13
(Md. Sofiqur Rahman)
Deputy Director
For Director General
Foreign Aided Projects Audit Directorate.
Phone: 9362190

Strengthening Regional Cooperation for Wildlife Protection Project

For the year 2012-2013

CONTASA Account Statement (IDA)

For the year ending : 30, June 2013
Account No. : CONTASA A/C NO. 004000967
Depository Bank : Janata Bank Limited
Address : Mohakhali Corporate Branch, Dhaka-1212.
Related Loan/Credit Agreement : 4909-BD
Currency : BDT.

Part A: Account Activity

Beginning Balance as on 01.07.2012	:	105,169,000.00
Add: Total Amount Deposited by World Bank	:	107,915,000.00
Total amount refunded to cover ineligible expenditure	:	-
Deduct	:	-
Total amount withdrawn	:	72,818,000.00
Total service Charges if not included above in amount withdrawn	:	--
Ending Balance, as on 30-06-2013	:	135,575,923.00

Part B Account Reconciliation

1 Amount advanced by World Bank	:	175,000,000.00
2 Less: total amount recovered by World Bank	:	-
3 Equal: present outstanding amount advanced to the special account at FY ended 30-06-2013	:	175,000,000.00
4 Ending balance of special Account at FY ended 30-06-2013	:	135,575,923.00
5 Plus: amount claimed and yet credited at FY ended on 30-06-2013	:	7,737,148.00
Application No. Amount		
BFD-011 Tk. 1,05,31,092.00		
6 Plus: amounts withdrawn and yet claimed	:	31,686,929.00
7 Less: interest earning (if including in CONTASA amount)	:	-
8 Plus: Services Charges (if not included in lides 5 & 6 avobe)	:	-
9 Equals: total advances to Special Account accounted for at FY ended 30-06-2013	:	175,000,000.00

Note :

Md. Abdul Hamid
Sr. Financial Management Specialist

