

J.U. AHMED & CO.

Chartered Accountants

**AUDITORS' REPORT AND ACCOUNTS
OF
POPULATION SERVICES AND TRAINING
CENTER (PSTC)**

FOR THE YEAR ENDED JUNE 30, 2020

J.U. AHMED & CO.

Chartered Accountants

INDEPENDENT AUDITORS' REPORT

Opinion

We have audited the accompanying Financial Statements of **Population Services and Training Center (PSTC)**, which comprise the Consolidated Statement of Financial Position as at June 30, 2020 and Consolidated Statement of Income and Expenditure and Consolidated Statement of Receipts and Payments for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the organization as at June 30, 2020, and its financial performance and its receipts and payments for the year then ended.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with accounting policies as mentioned in Note - 5 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

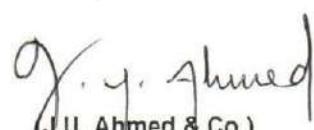
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



J.U. Ahmed
Chartered Accountants

Dated: November 16, 2020
Dhaka

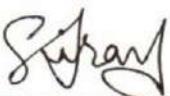


Population Services and Training Center (PSTC)

Consolidated Statement of Financial Position
As at June 30, 2020

Property and Assets	Notes	2020 Taka	2019 Taka
Non-current assets			
Property, plant and equipment	6	61,828,980	66,903,852
Fixed Deposit Receipts (FDRs)	7	4,791,554	4,680,771
		<u>66,620,534</u>	<u>71,584,623</u>
Current assets			
Advances and Pre-payments	8	5,032,984	8,095,722
Advance against office rent	9	2,671,035	2,671,035
Cash and bank balances	10	31,819,679	58,592,618
		<u>39,523,698</u>	<u>69,359,375</u>
Total Assets		<u>106,144,231</u>	<u>140,943,998</u>
Fund and Liabilities			
Fund Account	11	106,144,231	91,769,610
		<u>106,144,231</u>	<u>91,769,610</u>
Current liabilities			
Provisions	12	-	49,174,388
Total Fund and Liabilities		<u>106,144,231</u>	<u>140,943,998</u>

The annexed notes form an integral part of these financial statements.

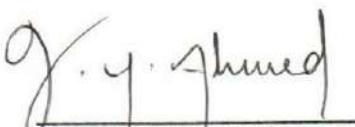

Component Manager (F&A)


Executive Director



Treasurer

Signed in terms of our report of even date


(J.U. Ahmed & Co.)
Chartered Accountants

Dated: November 16, 2020
Dhaka



Population Services and Training Center (PSTC)

**Consolidated Statement of Income and Expenditure
For the year ended June 30, 2020**

Income	Notes	2019 - 2020 Taka	2018 - 2019 Taka
Grants received:			
Grants received from donors	13	200,336,626	257,701,102
Revenue generated/Service charge		38,413,692	81,414,559
		238,750,318	339,115,661
Other received:			
Annual subscription		14,000	8,000
PSTC contribution		-	654,103
General overhead recovery		8,678,417	13,964,209
Bank interest		985,072	1,668,988
Interest on FDR		125,870	210,775
Gain/(loss) on sale of property, plant and equipment	14	(708,164)	136,253
Others		-	671
		9,095,195	16,642,999
Total Income		<u>247,845,513</u>	<u>355,758,660</u>
 Expenditure			
Direct cost:			
Training and workshop		7,503,018	6,817,639
Clinic supplies and medicine expenses		2,737,312	2,600
Programme related cost		36,638,795	67,917,211
		46,879,125	74,737,450
Indirect cost:			
Salary and benefits		126,145,543	192,627,799
Honorarium, fees and consultancy		488,923	5,412,606
Travel and per diem/local conveyance		7,531,959	11,063,803
Office rent		12,851,755	16,745,433
Utilities		1,978,515	3,832,287
Printing and stationery		1,491,367	1,864,295
Office supplies		933,013	4,072,362
Communication		1,685,303	2,351,528
Repair and maintenance		1,900,036	2,680,748
Postage and cleaning		196,546	24,500
Bank charge and commission		1,382,996	687,934
VAT and Income Tax		62,287	33,933
Overhead cost		3,895,679	8,322,301
Head Quarters shared cost		611,387	789,191
Service charge transfer		16,459,801	18,066,665
Audit fee		92,000	501,000
Balance carried forward		177,707,109	269,076,385



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	Notes	2019 - 2020 Taka	2018 - 2019 Taka
Balance brought forward		177,707,109	269,076,385
Fuel cost		1,022,759	1,931,320
PSTC contribution		-	25,740
Depreciation		7,861,898	8,796,008
		186,591,767	279,829,453
Total Expenditure		233,470,891	354,566,903
Surplus for the year		14,374,621	1,191,757
Total		247,845,513	355,758,660

Note: Revenue generated/Service charge and other received are for subsequent use of development/expansion of the programme of PSTC.

The annexed notes form an integral part of these financial statements.

Component Manager (F&A)

Executive Director

Treasurer

Signed in terms of our report of even date

(J.U. Ahmed & Co.)
Chartered Accountants

Dated: November 16, 2020
Dhaka



Population Services and Training Center (PSTC)

Consolidated Statement of Receipts and Payments
For the year ended June 30, 2020

	Notes	2019 - 2020 Taka	2018 - 2019 Taka
Opening balances			
Cash in hand		65,304	359,068
Petty cash		175,880	144,301
Cash at banks		58,351,434	76,106,609
FDR		4,680,771	-
		<u>63,273,389</u>	<u>76,609,978</u>
Grants received from donors		214,183,040	275,597,624
Revenue generated/Service charge		38,413,692	81,414,559
Annual subscription		14,000	8,000
PSTC contribution		-	654,103
General overhead recovery		8,678,417	13,964,209
Bank interest		985,072	1,668,988
Interest on FDR		125,870	210,775
Encashment of FDRs and other savings		-	3,501,807
Advance to project		4,511,221	-
Advance realized		149,386	4,785,353
Advance realized against office rent		-	240,000
Inter-project advance received by projects		23,780,000	17,290,000
Inter-project advance realized by PSTC Generated Fund		6,953,302	15,267,125
Sale of fixed assets		873,500	557,000
Other receipts		-	671
Total Receipts		<u>361,940,889</u>	<u>491,770,192</u>
Payments			
Salary and benefits		173,868,061	219,426,364
Honorarium, fees and consultancy		660,141	5,241,388
Travel and per diem/local conveyance		7,616,919	10,978,843
Training and workshop		7,503,018	7,228,322
Office rent		12,851,755	16,745,433
Utilities		1,999,023	3,811,778
Printing and stationery		1,491,367	1,864,295
Office supplies		1,188,583	3,816,790
Clinic supplies and medicine expenses		2,737,312	2,600
Communication		1,693,103	2,343,728
Repair and maintenance		1,923,676	2,657,108
Fuel cost		1,102,765	1,851,314
Postage and cleaning		196,546	24,500
Bank charge and commission		1,410,309	660,621
Programme related cost		37,329,649	67,226,357
Balance carried forward		<u>253,572,227</u>	<u>343,879,441</u>



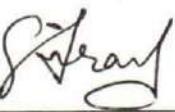
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	Notes	2019 - 2020 Taka	2018 - 2019 Taka
Balance brought forward		253,572,227	343,879,441
VAT and Income Tax		62,287	33,933
Overhead cost		3,895,679	8,322,301
Head Quarters shared cost		611,387	789,191
Advance paid		179,925	4,938,654
Advance refunded		50,000	-
Building construction/renovation cost		41,726	9,480
Computer and accessories		318,220	383,550
Furniture and fixture		1,700,997	274,705
Equipment		2,307,746	325,085
Clinical equipment		-	2,147,240
Grants refunded to donors		-	2,096,522
Inter-project advance issued by PSTC Generated Fund		26,701,246	17,290,000
Inter-project advance refunded by projects		5,400,000	15,267,125
Service charge transfer		16,459,801	18,066,665
Audit and consultancy fee		182,000	411,000
PSTC contribution		-	25,740
Fund transfer to FDRs and other savings		-	3,116,942
Fund transfer to CHCP/PIP/DSK and RHSTEP		13,846,414	15,800,000
Total Payments		<u>325,329,656</u>	<u>433,177,574</u>

Closing Balance

Cash in hand	46,780	65,304
Petty cash	71,473	175,880
Cash at banks	26,515,026	58,351,434
Project Advance	5,186,400	-
FDR	4,791,554	-
Total	<u>36,611,233</u>	<u>58,592,618</u>
	<u>361,940,889</u>	<u>491,770,192</u>

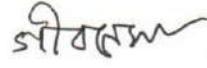
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Component Manager (F&A)

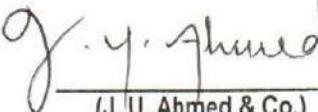


Executive Director



Treasurer

Signed in terms of our report of even date



(J. U. Ahmed & Co.)
Chartered Accountants

Dated: November 16, 2020
Dhaka



Population Services and Training Center (PSTC)

Thematic Area-wise Statement of Receipts and Payments
For the year ended June 30, 2020

Particulars	Population, Health and Nutrition (PHN)	Gender and Governance (GAG)	Skill Education and Training	Youth and Adolescent Development (YAD)	Climate Change and Adaptation (CCA)	PSTC Corporate	Total
	Taka	Taka	Taka	Taka	Taka	Taka	
Receipts							
Opening balance							
Cash in hand	46,177	-	8,833	10,294	-	-	65,304
Petty cash	150,275	-	-	5,605	-	20,000	175,880
Cash at banks	31,935,692	1,754,101	893,283	13,266,080	6,123	10,496,155	58,351,434
FDR	-	-	-	-	-	4,680,771	4,680,771
	32,132,144	1,754,101	902,116	13,281,979	6,123	15,196,926	63,273,389
Grants received from donors	134,842,614	3,000,000	-	63,091,841	12,920,586	327,999	214,183,040
Revenue generated/service charge	18,577,865	-	2,814,879	551,477	-	16,469,471	38,413,692
Annual subscription	-	-	-	-	-	14,000	14,000
General overhead	-	-	-	-	-	4,752,120	4,752,120
Bank interest	493,313	38,398	34,515	317,489	14,201	87,156	985,072
Interest on FDR	-	-	-	-	-	125,870	125,870
Advance to project	744,425	694,956	-	3,071,840	-	-	4,511,221
Advance realized	-	-	-	90,100	-	59,286	149,386
Inter-project advance received by projects	4,080,000	-	-	12,550,000	150,000	7,000,000	23,780,000
Inter-project advance realized by PSTC Generated Fund	-	-	-	-	-	6,953,302	6,953,302
Partial salary	-	-	-	-	-	3,926,297	3,926,297
Sale of building	-	-	-	-	-	860,000	860,000
Sale of furniture	-	-	-	-	-	13,500	13,500
Total Receipts	190,870,360	5,487,455	3,751,510	92,954,726	13,090,910	55,785,927	361,940,888



Particulars	Population, Health and Nutrition (PHN)	Gender and Governance (GAG)	Skill Education and Training	Youth and Adolescent Development (YAD)	Climate Change and Adaptation (CCA)	PSIC Corporate	Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Payments							
Salary and benefits	129,158,239	2,036,122	1,006,040	26,721,771	4,268,034	10,677,855	173,868,061
Honorarium, fees and consultancy	575,141	85,000	-	-	-	-	660,141
Travel and perdiem/local conveyance	4,042,447	197,163	40,292	2,874,924	183,025	279,068	7,616,919
Training and workshop	2,842,474	-	-	646,245	4,014,299	-	7,503,018
Office rent	6,910,817	174,324	590,625	2,893,562	513,554	1,768,873	12,851,755
Utilities	1,398,585	4,404	134,240	371,117	59,446	31,231	1,999,023
Printing and stationery	514,385	28,270	13,239	499,640	87,414	348,419	1,491,367
Office supplies	697,131	36,139	3,762	416,010	35,541	-	1,188,583
Clinic supplies and medicine expenses	2,737,312	-	-	-	-	-	2,737,312
Communication	642,988	44,114	15,650	471,987	52,670	465,694	1,693,103
Repair and maintenance	372,440	19,886	136,572	361,926	11,522	1,021,330	1,923,676
Fuel cost	124,962	23,930	32,035	254,640	-	667,198	1,102,765
Other expenses - Postage and cleaning	8,300	-	-	158,401	13,845	16,000	196,546
Bank charge and commission	1,243,656	15,808	10,716	100,368	10,138	29,623	1,410,309
Programme related cost	11,247,366	2,114,419	542,880	21,811,423	1,275,896	337,665	37,329,649
VAT and Income Tax	39,310	796	869	-	10	8,715	49,700
Income Tax on FDR						12,587	12,587
Overhead cost	1,313,008	-	-	2,582,671	-	-	3,895,679
Head Quarters shared cost	-	-	-	611,387	-	-	611,387
Advance paid	-	-	-	20,595	52,515	106,815	179,925
Advance refunded						50,000	50,000
Building construction/renovation cost	41,726	-	-	-	-	-	41,726
Computer and accessories	-	-	-	230,500	87,720	-	318,220
Furniture and fixture	1,656,771	-	-	-	44,226	-	1,700,997
Equipment	1,836,131	-	27,704	422,800	15,111	6,000	2,307,746



Particulars	Population, Health and Nutrition (PHN)	Gender and Governance (GAG)	Skill Education and Training	Youth and Adolescent Development (YAD)	Climate Change and Adaptation (CCA)	PSTC Corporate	Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Inter-project advance issued by PSTC Generated Fund	-	-	-	-	-	26,701,246	26,701,246
Inter-project advance refunded by projects	16,403,275	-	200,000	5,050,000	150,000	-	5,400,000
Service charge transfer	-	-	-	56,526	-	-	16,459,801
Audit fee	-	-	-	92,000	-	90,000	182,000
Fund transfer to CHCP/PIP	-	-	-	13,846,414	-	-	13,846,414
Total payments	183,806,464	4,780,375	2,754,624	80,494,907	10,874,966	42,618,319	325,329,656
Closing Balance							
Cash in hand	33,586	-	3,194	10,000	-	-	46,780
Petty cash	22,500	-	-	8,973	20,000	20,000	71,473
Cash at banks	6,161,296	142,636	993,692	10,750,322	71,026	8,356,054	26,515,026
Project Advance	846,514	564,444	-	1,650,524	2,124,918	-	5,186,400
FDR	-	-	-	-	-	4,791,554	4,791,554
Total	7,063,896	707,080	996,886	12,459,819	2,215,944	13,167,608	36,611,233
	190,870,360	5,487,455	3,751,510	92,954,726	13,090,910	55,785,927	361,940,889



Population Services and Training Center (PSTC)
Project-wise Statement of Receipts and Payments
For the year ended June 30, 2020

Particulars	Population, Health and Nutrition (PHN)						MISHD	Taka	Taka	Taka
	PSTC - AUHC (Income programme)	PSTC Model Clinic Gazipur & Chattogram	PSTC - AUHC - RDF	UPHCSDP, RCC, PA-2 ESP	UPHCSDP, PA-1 ESP	UPHCSDP, GCC, PA-1, Gazipur				
Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Receipts										
Opening balance										
Cash in hand	-		10	-	-	271	11,541	-	-	34,240
Petty cash	58,275	-	-	-	-	22,500	20,000	-	7,500	42,000
Cash at banks	1,130,638	15,673,256	873,749	5,207,784	1,642,073	2,934,184	-	120,489	4,127,596	61,574
FDR	-	-	-	-	-	-	-	-	-	-
	1,188,913	15,673,266	873,749	5,207,784	1,664,844	2,965,725	-	127,989	4,203,836	61,574
Grants received from donors	-	-	14,340,513	16,838,250	10,147,483	16,737,570	33,028,670	29,038,648	14,711,480	-
Revenue generated/service charge	-	1,335,810	-	376,478	1,544,524	281,613	2,065,000	9,060,631	-	637,741
Annual subscription	-	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-
Partial salary	-	-	-	-	-	-	-	-	-	-
General overhead	-	-	-	-	-	-	-	-	-	-
Bank interest	19,890	9,171	273,731	36,806	34,812	-	30,306	20,466	15,860	44,789
Interest on FDR	-	-	-	-	-	-	-	-	-	-
Advance to Project	-	-	-	-	-	-	-	-	744,425	-
Advance realized	-	-	-	-	-	-	-	-	-	-
Inter-project advance received by projects	-	-	-	-	-	-	-	-	-	-
Inter-project advance realized by	-	-	-	-	-	-	-	-	-	-
PSTC Generated Fund	-	-	-	-	-	-	-	-	-	-
Sale of building	-	-	-	-	-	-	-	-	-	-
Sale of furniture	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total Receipts	1,208,803	1,344,981	15,946,997	15,627,546	23,625,370	12,093,940	21,798,601	42,109,767	29,926,922	19,597,846
										62,766



Particulars	Population, Health and Nutrition (PHN)				Gender and Governance (GAG)				Skill Education and Training			
	PSTC Health Service Enterprise	DGLA FP	Sub Total	OHR	Creating Spaces	Sub Total	Community Paramedic T C	Training & Communication	Training Complex, Gazipur	Projanno Fund	Sub Total	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	
Receipts												
Opening balance												
Cash in hand	115	-	46,177	-	-	-	386	-	8,447	-	8,833	
Petty cash	-	-	150,275	-	-	-	-	-	-	-	-	
Cash at banks	163,187	1,162	31,935,692	16,714	1,737,387	1,754,101	475,899	82,305	312,752	22,327	893,283	
FDR	-	-	-	-	-	-	-	-	-	-	-	
163,302	1,162	32,132,144	16,714	1,737,387	1,754,101	476,285	82,305	321,199	22,327	902,116		
Grants received from donors	-	134,842,614	-	3,000,000	3,000,000	-	-	-	-	-	-	
Revenue generated/service charge	3,276,068	-	18,577,865	-	-	-	1,118,000	-	1,696,879	-	2,814,879	
Annual subscription	-	-	-	-	-	-	-	-	-	-	-	
PSTC contribution	-	-	-	-	-	-	-	-	-	-	-	
Partial salary	-	-	-	-	-	-	-	-	-	-	-	
General overhead	-	-	-	-	-	-	-	-	-	-	-	
Bank interest	6,272	17	493,313	590	37,808	38,398	23,624	2,205	7,901	785	34,515	
Interest on FDR	-	-	-	-	-	-	-	-	-	-	-	
Advance to Project	-	-	744,425	-	694,956	694,956	-	-	-	-	-	
Advance realized	-	-	-	-	-	-	-	-	-	-	-	
Inter-project advance received by projects	4,080,000	-	4,080,000	-	-	-	-	-	-	-	-	
Inter-project advance realized by PSTC Generated Fund	-	-	-	-	-	-	-	-	-	-	-	
Sale of building	-	-	-	-	-	-	-	-	-	-	-	
Sale of furniture	-	-	-	-	-	-	-	-	-	-	-	
Other receipts	-	-	-	-	-	-	-	-	-	-	-	
Total Receipts	7,525,642	1,179	190,870,360	17,304	5,470,151	5,487,455	1,617,909	84,510	2,025,979	23,112	3,751,510	



Particulars	Youth and Adolescent Development (YAD)					Climate Change and Adaptation (CCA)		
	UBR 2	UBR (Service Charge)	SANGJOG	Hello I Am	Sub Total	FGE	SURP 2 Project	PEHRSC Khulna
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
23	24	25	26	27	28	29	30	31
Receipts								
Opening balance								
Cash in hand	294	-	-	10,000	10,294			-
Petty cash	-	-	5,605	-	5,605			-
Cash at banks	1,145,052	733,152	5,811,344	5,576,532	13,266,080			6,123
FDR	-	-	-	-	-			-
1,145,346	733,152	5,816,949	5,586,532	13,281,979			6,123	6,123
Grants received from donors	18,335,571	-	16,610,632	28,145,638	63,091,841	3,089,593	9,830,993	-
Revenue generated/service charge	169,522	381,955	-	-	551,477			12,920,586
Annual subscription	-	-	-	-	-			-
PSTC contribution	-	-	-	-	-			-
Partial salary	-	-	-	-	-			-
General overhead	-	-	-	-	-			-
Bank interest	23,511	13,213	109,715	171,050	317,489		14,103	98
Interest on FDR	-	-	-	-	-		-	-
Advance to Project	435,541	-	1,018,432	1,617,867	3,071,840			-
Advance realized	-	-	60,500	29,600	90,100			-
Inter-project advance received by projects	4,650,000	-	7,500,000	400,000	12,550,000	150,000		150,000
Inter-project advance realized by PSTC Generated Fund	-	-	-	-	-			-
Sale of building	-	-	-	-	-			-
Sale of furniture	-	-	-	-	-			-
Other receipts	-	-	-	-	-			-
Total Receipts	24,759,491	1,128,320	31,116,228	35,950,687	92,954,726	3,089,593	9,995,096	6,221
								13,090,910



Particulars	PSTC Corporate			Sub Total	Total
	PSTC A/C	PSTC Corporate	Development Finance		
	Taka	Taka	Taka	Taka	Taka
	32	33	34	35	36
Receipts					37
Opening balance					
Cash in hand	-	-	-	-	65,304
Petty cash	-	20,000	-	20,000	175,880
Cash at banks	937,161	2,624,556	150,882	6,783,556	58,351,434
FDR	-	-	-	4,680,771	4,680,771
	937,161	2,644,556	150,882	11,464,327	15,196,926
Grants received from donors	327,999	-	-	327,999	214,183,040
Revenue generated/service charge	-	-	16,469,471	16,469,471	38,413,692
Annual subscription	14,000	-	-	14,000	14,000
PSTC contribution	-	-	-	-	-
Partial salary	-	3,926,297	-	3,926,297	3,926,297
General overhead	-	4,752,120	-	4,752,120	4,752,120
Bank interest	-	28,959	2,939	55,258	87,156
Interest on FDR	-	-	125,870	125,870	125,870
Advance to Project	-	-	-	-	4,511,221
Advance realized	-	59,286	-	59,286	149,386
Inter-project advance received by projects	-	7,000,000	-	7,000,000	23,780,000
Inter-project advance realized by					
PSTC Generated Fund	-	-	6,953,302	6,953,302	6,953,302
Sale of building	-	-	860,000	860,000	860,000
Sale of furniture	-	-	13,500	13,500	13,500
Other receipts	-	-	-	-	-
Total Receipts	1,279,160	18,411,218	153,821	35,941,728	55,785,927
					361,940,889



Particulars	Population, Health and Nutrition (PHN)											
	PSTC - AUHC (Income programme)	PSTC Model Clinic	PSTC - Gajipur & Chattogram	UPHCSDP, RCC - RDF	UPHCSDP, PA-2 ESP	UPHCSDP, PA-1 ESP	UPHCSDP, GCC, PA-1, Gazipur	UPHCSDP, PA-4 ESP	UPHCSDP-2, PA-4 ESP	MISHD	UPHCSDP, PA-5, DSCC ESP	BABU BARTA
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
1	2	3	4	5	6	7	8	9	10	11		
Payments												
Salary and benefits	-	435,870	-	14,264,279	20,946,464	8,458,584	20,394,666	25,547,613	18,246,082	16,925,779	-	-
Honorarium, fees and consultancy	-	-	-	-	-	-	77,385	497,756	-	-	-	-
Travel and per diem/local conveyance	-	13,755	-	52,413	46,505	14,000	29,810	535,415	3,275,386	26,285	1,495	-
Training and workshop	-	-	-	-	-	-	-	79,652	2,762,822	-	-	-
Office rent	-	-	-	-	108,600	-	199,982	2,253,423	1,771,058	231,663	-	-
Utilities	-	-	-	186,042	39,363	27,950	49,401	672,123	88,002	99,315	-	-
Printing and stationery	-	-	10	-	-	-	-	-	-	401,544	-	-
Office supplies	-	-	-	11,480	89,420	32,920	12,908	307,974	137,151	32,118	-	-
Clinic supplies and medicine expenses	-	278,622	-	-	-	-	30,634	2,428,056	-	-	-	-
Communication	-	-	-	12,919	-	3,630	7,068	70,402	520,086	9,274	-	-
Repair and maintenance	-	-	-	27,825	43,911	75,625	10,680	82,019	71,898	11,022	-	-
Fuel cost	-	-	-	-	-	-	18,517	102,885	-	-	-	-
Other expenses - Postage and cleaning	-	8,300	-	-	-	-	-	-	-	-	-	-
Bank charge	9,341	4,402	13,852	16,915	16,800	16,408	5,260	1,110,417	23,049	18,767	-	-
Programme related cost	-	-	-	1,023,585	2,309,343	3,436,605	925,061	503,180	281,825	2,213,502	-	-
VAT and Income Tax	1,817	-	35,420	-	1,305	-	-	-	-	119	-	-
Income Tax on FDR												
PA contingency	-	-	-	-	-	-	-	-	-	-	-	-
Overhead cost	-	-	-	-	-	-	-	-	-	-	-	-
Head Quarters shared cost	-	-	-	-	-	-	-	-	-	-	-	-
General operating/administration cost	-	-	-	-	-	-	-	-	-	-	-	-
Advance paid	-	-	-	-	-	-	-	-	-	-	-	-
Advance refunded	-	-	-	-	-	-	-	-	-	-	-	-
Advance against office rent	-	-	-	-	-	-	-	-	-	-	-	-
Building construction/renovation cost	-	-	-	-	-	-	-	-	-	41,726	-	-
Computer and accessories	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and fixture	-	-	-	-	-	-	-	-	-	1,645,931	7,340	-
Equipment	-	-	-	-	-	-	-	-	-	1,816,731	-	-



Particulars	Population, Health and Nutrition (PHN)			Gender and Governance (GAG)			Skill Education and Training		
	PSTC Health Service Enterprise	DGLA FP	Sub Total	OHR	Creating Spaces	Sub Total	Community Paramedic TC	Training & Communication	Training Complex, Gazipur
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
12	13	14	15	16	17	18	19	20	21
Payments									
Salary and benefits	3,938,902	-	129,158,239	-	2,036,122	290,792	-	715,248	-
Honorarium, fees and consultancy	-	575,141	-	85,000	85,000	-	-	-	-
Travel and per diem/local conveyance	47,383	-	4,042,447	-	197,163	197,163	14,605	-	40,292
Training and workshop	-	-	2,842,474	-	-	-	-	-	-
Office rent	2,346,091	-	6,910,817	-	174,324	174,324	590,625	-	590,625
Utilities	236,389	-	1,398,585	-	4,404	4,404	-	134,240	-
Printing and stationery	112,831	-	514,385	-	28,270	28,270	3,922	-	13,239
Office supplies	73,160	-	697,131	-	36,139	36,139	3,762	-	3,762
Clinic supplies and medicine expenses	-	-	2,737,312	-	-	-	-	-	-
Communication	19,609	-	642,988	-	44,114	44,114	3,200	-	12,450
Repair and maintenance	49,460	-	372,440	16,095	3,791	19,886	4,750	-	131,822
Fuel cost	3,560	-	124,962	-	23,930	23,930	-	-	32,035
Other expenses - Postage and clearing	-	-	8,300	-	-	-	-	-	-
Bank charge	7,268	1,177	1,243,656	1,150	14,658	15,808	7,613	1,150	1,723
Programme related cost	554,265	-	11,247,366	-	2,114,419	2,114,419	44,930	-	497,950
VAT and Income Tax	647	2	39,310	59	737	796	-	-	790
Income Tax on FDR	-	-	-	-	-	-	-	-	-
PA contingency	-	-	-	-	-	-	-	-	-
Overhead cost	-	-	-	-	1,313,008	-	-	-	-
Head Quarters shared cost	-	-	-	-	-	-	-	-	-
General operating/administration cost	-	-	-	-	-	-	-	-	-
Advance paid	-	-	-	-	-	-	-	-	-
Advance refunded	-	-	-	-	-	-	-	-	-
Advance against office rent	-	-	-	-	-	-	-	-	-
Building construction/renovation cost	-	-	-	-	-	-	-	-	-
Computer and accessories	-	-	-	-	-	-	-	-	-
Furniture and fixture	3,500	-	-	-	-	-	-	-	-
Equipment	19,400	-	1,836,131	-	-	-	-	-	27,704
									27,704



Particulars	Youth and Adolescent Development (YAD)					Climate Change and Adaptation (CCA)		
	UBR 2	UBR (Service Charge)	Sangjog	Hello I Am	Sub Total	FGE	SURP 2 Project	PEHRC Khulna
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
23	24	25	26	27	28	29	30	31
Payments								
Salary and benefits	9,560,253	-	11,772,324	5,389,194	26,721,771	1,529,259	2,738,775	-
Honorarium, fees and consultancy	-	-	-	-	-	-	-	4,268,034
Travel and per diem/local conveyance	366,495	-	1,758,680	749,749	2,874,924	39,680	143,345	-
Training and workshop	-	-	-	646,245	646,245	-	4,014,299	-
Office rent	725,304	-	1,442,395	725,863	2,893,562	108,942	404,612	-
Utilities	131,562	-	159,625	79,930	371,117	47,925	11,521	-
Printing and stationery	354,631	-	101,088	43,921	499,640	46,404	41,010	-
Office supplies	7,654	-	348,535	59,821	416,010	-	35,541	-
Clinic supplies and medicine expenses	-	-	-	-	-	-	-	-
Communication	156,400	-	250,323	65,264	471,987	48,644	4,026	52,670
Repair and maintenance	25,478	-	159,356	177,092	361,926	11,522	-	11,522
Fuel cost	254,640	-	-	-	254,640	-	-	-
Other expenses - Postage and cleaning	45,439	-	-	112,962	158,401	6,159	7,686	-
Bank charge	12,563	3,006	38,787	46,012	100,368	948	7,005	2,185
Programme related cost	3,606,951	-	12,122,570	6,081,902	21,811,423	1,182,635	93,261	-
VAT and Income Tax	-	-	-	-	-	-	-	13,845
Income Tax on FDR	-	-	-	-	-	-	-	-
PA contingency	-	-	-	-	-	-	-	-
Overhead cost	270,000	-	2,312,671	-	2,582,671	-	-	-
Head Quarters shared cost	198,000	-	413,387	-	611,387	-	-	-
General operating/administration cost	-	-	-	-	-	-	-	-
Advance paid	9,095	-	-	11,500	20,595	52,515	-	52,515
Advance refunded	-	-	-	-	-	-	-	-
Advance against office rent	-	-	-	-	-	-	-	-
Building construction/renovation cost	-	-	-	-	-	-	-	-
Computer and accessories	-	-	-	230,500	230,500	-	-	87,720
Furniture and fixture	-	-	-	-	-	-	-	44,226
Equipment	-	-	-	422,800	422,800	-	-	15,111



Particulars	PSTC Corporate			Sub Total	Total
	PSTC A/C	PSTC Corporate	Development Finance		
Taka	Taka	Taka	Taka	Taka	Taka
32	33	34	35	36	37
Payments					
Salary and benefits	-	10,677,855	-	10,677,855	173,868,061
Honorarium, fees and consultancy	-	-	-	-	660,141
Travel and per diem/local conveyance	-	279,068	-	279,068	7,616,919
Training and workshop	-	-	-	-	7,503,018
Office rent	-	1,768,873	-	1,768,873	12,851,755
Utilities	-	31,231	-	31,231	1,999,023
Printing and stationery	-	348,419	-	348,419	1,491,367
Office supplies	-	-	-	-	1,188,583
Clinic supplies and medicine expenses	-	-	-	-	2,737,312
Communication	-	465,694	-	465,694	1,693,103
Repair and maintenance	-	1,021,330	-	1,021,330	1,923,676
Fuel cost	-	667,198	-	667,198	1,102,765
Other expenses - Postage and cleaning	-	16,000	-	16,000	196,546
Bank charge	15,618	5,740	1,760	6,505	29,623
Programme related cost	-	337,665	-	337,665	1,410,309
VAT and Income Tax	-	2,896	294	5,525	37,329,649
Income Tax on FDR	-	-	12,587	8,715	49,700
PA contingency	-	-	-	-	12,587
Overhead cost	-	-	-	-	-
Head Quarters shared cost	-	-	-	-	3,895,679
General operating/administration cost	-	-	-	-	611,387
Advance paid	106,815	-	50,000	106,815	179,925
Advance refunded	-	-	50,000	50,000	50,000
Advance against office rent	-	-	-	-	-
Building construction/renovation cost	-	-	-	-	41,726
Computer and accessories	-	-	-	-	318,220
Furniture and fixture	-	-	-	-	1,700,997
Equipment	-	6,000	-	6,000	2,307,746



Particulars	Population, Health and Nutrition (PHN)										
	PSTC - AUHC (Income programme)	PSTC Model Clinic Gazipur & Chattogram	PSTC - AUHC - RDF	UPHCSDP, RCC, PA-2 ESP	UPHCSDP, PA-1 ESP	UPHCSDP, GCC, PA-1, Gazipur	UPHCSDP, PA-4 ESP	UPHCSDP-2, PA-4 ESP	MISHD	UPHCSDP, PA-5, DSCC ESP	BABU BARTA
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
1	2	3	4	5	6	7	8	9	10	11	
Payments											
Grants refunded to donors	-	-	-	-	-	-	-	-	-	-	
Inter-project advance issued by PSTC Generated Fund	-	-	-	-	-	-	-	-	-	-	
Inter-project advance refunded by projects	-	-	-	-	-	-	-	-	-	-	
Service charge transfer	1,103,275	15,300,000	-	-	-	-	-	-	-	-	
Audit fee	-	-	-	-	-	-	-	-	-	-	
PSTC contribution	-	-	-	-	-	-	-	-	-	-	
Fund transfer to CHCP/PIP	-	-	-	-	-	-	-	-	-	-	
Total payments	1,114,433	740,949	15,349,282	15,595,458	23,601,711	12,065,722	21,761,372	37,695,303	28,899,251	19,567,725	1,614
Closing Balance											
Cash in hand	-	33,586	-	-	-	-	-	-	7,500	-	
Petty cash	-	-	-	-	-	-	-	-	173,657	30,121	
Cash at banks	94,370	570,446	597,715	32,088	23,659	28,218	37,229	4,414,464	846,514	61,152	
Project Advance	-	-	-	-	-	-	-	-	-	-	
FDR	-	-	-	-	-	-	-	-	-	-	
Total	1,208,803	1,344,981	15,946,997	15,627,546	23,625,370	12,093,940	21,798,601	42,109,767	29,926,922	19,597,846	62,766

Particulars	Population, Health and Nutrition (PHN)			Gender and Governance (GAG)			Skill Education and Training			
	PSTC Health Service Enterprise	DGLA FP	Sub Total	OHR	Creating Spaces	Sub Total	Community Paramedic T C	Training & Communication	Training Complex, Gazipur	Projanmo Fund
Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
12	13	14	15	16	17	18	19	20	21	22
Payments										
Grants refunded to donors	-	-	-	-	-	-	-	-	-	-
Inter-project advance issued by PSTC Generated Fund	-	-	-	-	-	-	-	-	-	-
Inter-project advance refunded by projects	-	-	-	-	-	-	-	-	200,000	200,000
Service charge transfer	-	16,403,275	-	-	-	-	-	-	-	-
Audit fee	-	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-
Fund Transfer to CHCP/PIP	-	-	-	-	-	-	-	-	-	-
Total payments	7,412,465	1,179	183,806,464	17,304	4,763,071	4,780,375	964,199	1,150	1,788,966	309
Closing Balance										
Cash in hand	-	33,586	-	-	-	232	-	2,962	-	3,194
Petty cash	15,000	-	22,500	-	-	-	-	-	-	-
Cash at banks	98,177	-	6,161,296	-	142,636	653,478	83,360	234,051	22,803	993,692
Project Advance	-	-	846,514	-	564,444	-	-	-	-	-
FDR	-	-	-	-	-	-	-	-	-	-
	113,177	-	7,063,896	-	707,080	653,710	83,360	237,013	22,803	996,886
Total	7,525,642	1,179	190,870,360	17,304	5,470,151	5,487,455	1,617,909	84,510	2,025,979	23,112
										3,751,510



Particulars	Youth and Adolescent Development (YAD)					Climate Change and Adaptation (CCA)		
	UBR	UBR (Service Charge)	Sangjog	Hello I Am	Sub Total	FGE	SURP 2 Project	PEHRSC Khulna
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	23	24	25	26	27	28	29	30
								31
Payments								
Grants refunded to donors	-	-	-	-	-	-	-	-
Inter-project advance issued by PSTC Generated Fund			-	-	-			-
Inter-project advance refunded by projects	4,650,000	-	-	-	400,000	5,050,000	150,000	-
Service charge transfer	-	56,526	-	-	-	56,526	-	-
Audit fee	-	-	92,000	-	-	92,000	-	-
PSTC contribution	-	-	-	-	-	-	-	-
Fund transfer to CHCP/PIP	-	-	-	13,846,414	13,846,414	-	-	-
Total payments	20,374,465	59,532	30,971,741	29,089,169	80,494,907	3,014,467	7,854,278	6,221
Closing Balance								
Cash in hand	-	-	-	10,000	10,000	-	-	-
Petty cash	7,773	-	1,200	-	8,973	10,000	-	20,000
Cash at banks	4,346,032	1,068,788	143,287	5,232,215	10,790,322	65,126	5,900	71,026
Project Advance	31,221	-	-	1,619,303	1,650,524	-	2,124,918	2,124,918
FDR	-	-	-	-	-	-	-	-
Total	24,759,491	1,128,320	31,116,228	35,950,687	92,954,726	3,089,593	9,995,096	6,221
								13,090,910



Particulars	PSTC Corporate			Sub Total	Total
	PSTC A/C	PSTC Corporate	Development Finance		
Taka	Taka	Taka	Taka	Taka	Taka
32	33	34	35	36	37
Payments					
Grants refunded to donors	-	-	-	-	-
Inter-project advance issued by PSTC Generated Fund	-	-	26,701,246	26,701,246	26,701,246
Inter-project advance refunded by projects	-	-	-	-	5,400,000
Service charge transfer	-	-	-	-	16,459,801
Audit fee	-	90,000	-	90,000	182,000
PSTC contribution	-	-	-	-	-
Fund transfer to CHCP/PIP	-	-	-	-	13,846,414
Total payments	15,618	15,824,784	2,054	26,775,863	42,618,319
Closing Balance					
Cash in hand	-	-	-	-	46,780
Petty cash	-	20,000	-	20,000	71,473
Cash at banks	1,263,542	2,566,434	151,767	4,374,311	8,356,054
Project Advance	-	-	-	-	26,515,026
FDR	-	-	4,791,554	4,791,554	5,186,400
	1,263,542	2,586,434	151,767	9,165,865	4,791,554
Total	1,279,160	18,411,218	153,821	35,941,728	55,785,927
					361,940,889



Population Services and Training Center (PSTC)

**Notes to the Financial Statements
For the year ended June 30, 2020**

1 About the Organization

Population Services and Training Center (PSTC) is a non-government and not-for-profit voluntary organization working for the improvement of life status of the people. PSTC began its operation in 1978. As a resource organization, PSTC used to provide technical support to local level NGOs in the area of project management, staff development, management training, logistic procurement and management, community development and sustainability. As a result, PSTC developed a resourceful Professional Management Team which now leads the organization as torchbearers.

PSTC is located at House no. 93/3, Road no. 8, Block - C, Niketon, Gulshan, Dhaka - 1212.

Population Services and Training Center (PSTC) is the inheriting organization of Family Planning Services and Training Center (FPSTC) which was created by a government order in 1978. It is -

- registered with the Department of Social Services (DSS) in 1995 and with NGO Affairs Bureau in 1996;
- affiliated with the Directorate General of Family Planning (DGFP) in 1997;
- declared as the inheriting organization of FPSTC by the Ministry of Health and Family Welfare (MOHFW) in 1997.

PSTC evolved under the leadership of eminent citizen of the nation, former defense personnel, valiant freedom fighter and a successful professional, Commander (Retd.) Abdur Rouf. He has been nominated for the prestigious, ranked as # 1 State Honor, Independence Award [Shadhinata Padak] in 2020. He had been the first-ever Chief Executive of the then FPSTC. Later on he led the initiatives to turn a project into an organization, known today as PSTC and became the Founder of the organization. PSTC has been working for the improvement and uphold the standard of livelihoods of poor and socially disadvantaged people by undertaking various programs and projects throughout the country.

1.1 Corporate information of PSTC

Sl. no.	Name of the organization	Population Services and Training Center (PSTC)
1	Year of establishment	1978
2	Legal Entity	NGO Affairs Bureau: Registration no. 1102 dated November 28, 1996, renewed on November 28, 2016. Department of Social Services: Registration no. Dha-03276 dated April 05, 1995.
3	Nature of operations (Programmes)	Social development Programmes



1.1 Corporate information of PSTC

4	Statutory Audit conducted up to	June 30, 2020
5	Name of statutory auditor for last year	S. F. Ahmed & Co.
6	Name of statutory auditor for current period	J. U. Ahmed & Co.
7	No. of Executive committee meeting held in FY 2019 - 2020	3 times
8	Date of last AGM held	December 23, 2019

2 Management of the Organization

PSTC was run by a Governing Body (GB) consisting of seven members as follows during the year under audit:

Sl. no.	Name	Designation
1	Dr. Md. Golam Rahman	Chairperson
2	Mr. A S M Mahbubul Alam	Vice-Chairperson
3	Ms. Gitali Badrunnesa	Treasurer
4	Ms. Sanjeeda Islam	Member
5	Mr. Wahiduzzaman Chowdhury	Member
6	Adv. Rehana Begum	Member
7	Dr. Mohammad Bellal Hossain	Member

3 Vision, Mission and Values of PSTC

3.1 Vision

Improved quality of life of people, in general.

3.2 Mission

PSTC works for improving health, social security and living conditions for the people, especially for those who are socially disadvantaged, in a sustainable way.

3.3 Values

PSTC's values are guided by five (5) core issues: Commitment, Integrity, Transparency, Accountability and Team Spirit.

4 Activities of the organization

PSTC has been implementing different projects under the following programs:

- Population Health and Nutrition (PHN)
- Youth and Adolescent Development (YAD)
- Gender and Governance (GAG)
- Climate Change & Adaptation (CCA)
- Skills Education and Training (SET)



The programs of PSTC includes some special initiatives such as:

- PSTC Model Clinic, Aftabnagar
- Community Paramedic Training Institute (CPTI)
- TRACE
- Emergency Response Initiatives

5 Significant Accounting Policies

5.1 Basis of accounting

The financial statements have been prepared on accrual basis with historical cost convention under the assumption that the organization is a going concern.

5.2 Property, plant and equipment

Property, plant and equipment (Fixed assets) are valued at cost less accumulated depreciation. Depreciation is charged on reducing balance method at rates determined on the basis of effective life of individual assets.

5.3 Investment in fixed deposit

Investment in fixed deposit is recorded in the financial statements at cost plus interest earned to date. Interest on investment in fixed deposit is reinvested automatically on the respective dates of maturity.

5.4 Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank deposits for use by the PSTC without any restriction.

5.5 Foreign currency translation

Foreign currency transactions during the year under audit are translated at the rates ruling on the transaction date.

5.5 Reporting period and currency

The financial statements cover the accounting period July 01, 2019 to June 30, 2020. The reporting currency is Bangladeshi Taka.

5.6 General

Figures in the financial statements have been rounded off to the nearest Taka. Last year's figures have been rearranged wherever considered necessary in order to conform to current year's presentations.



Particulars	COST			DEPRECIATION			Written Down Value as on June 30, 2020	
	Balance as on July 01, 2019 Taka	Addition/ Adjustment during the year Taka	Disposal during the year Taka	Balance as on June 30, 2020 Taka	Rate %	Balance as on July 01, 2019 Taka	Charged during the year Taka	Adjusted during the year Taka
Land	13,901,416	-	13,901,416	-	-	-	-	-
Building and office decoration:								
Building	34,758,853	41,726	6,224,675	28,575,904	10	21,237,056	4,659,713	17,311,228
Office decoration	7,836,606	-	-	7,836,606	10	2,409,364	542,724	2,952,088
Furniture and fixture	54,458,772	1,700,997	100,000	56,059,769	12	39,118,530	83,298	41,068,181
Computer and accessories	5,762,620	318,220	-	6,080,840	25	3,946,048	533,698	4,479,746
Motor vehicle	8,765,000	-	-	8,765,000	25	5,209,466	-	1,601,094
Equipment	32,301,253	2,307,746	-	34,608,999	20	22,517,955	2,418,209	6,098,350
Clinical equipment	13,581,086	-	-	13,581,086	20	10,023,334	711,550	24,936,164
Total as on June 30, 2020	171,365,606	4,368,689	6,324,675	169,409,620		104,461,753	7,861,898	10,734,884
Total as on June 30, 2019	170,815,249	3,140,060	2,589,703	171,365,606		104,461,754	107,580,640	61,828,980
				97,984,702		8,796,008	2,318,956	104,461,754
								66,903,852



		2020 Taka	2019 Taka
7	Fixed Deposit Receipts (FDRs): Tk. 4,791,554		
	Balance as on July 01, 2019	4,680,771	5,065,636
	Add: Investment made during the year	-	3,000,000
	Add: Re-investment of interest during the year	<u>110,783</u>	<u>116,942</u>
		4,791,554	8,182,578
	Less: Encashment during the year	-	3,501,807
	Balance as on June 30, 2020	<u>4,791,554</u>	<u>4,680,771</u>
8	Advances and Pre-payments: Tk. 5,032,984		
	Balance as on July 01, 2019	8,095,722	2,848,462
	Add: Paid/refunded during the year	229,925	31,645,054
	Add: Inter-project advance by PSTC Generated Fund (Note: 8.1.2)	<u>19,747,944</u>	<u>28,073,591</u>
		4,511,221	34,493,516
	Less: Project advance of last year	149,386	-
	Less: Recovered/realized during the year	<u>18,380,000</u>	<u>26,397,794</u>
	Less: Inter-project advance by projects (Note: 8.1.1)	-	-
	Balance as on June 30, 2020	<u>5,032,984</u>	<u>8,095,722</u>
8.1	Inter-project Advance Account: Tk. (1,367,944)		
	Inter-project advance by projects (Note: 8.1.1)	18,380,000	-
	Less: Inter-project advance by PSTC Generated Fund (Note: 8.1.2)	<u>19,747,944</u>	<u>(1,367,944)</u>
8.1.1	Inter-project advance by projects: Tk. 18,380,000		
	Inter-project advance received by projects	23,780,000	-
	Less: Inter-project advance refunded by projects	<u>5,400,000</u>	<u>-</u>
		<u>18,380,000</u>	<u>-</u>
8.1.2	Inter-project advance by PSTC Generated Fund: Tk. 19,747,944		
	Inter-project advance issued by PSTC Generated Fund	26,701,246	-
	Less: Inter-project advance realized by PSTC Generated Fund	<u>6,953,302</u>	<u>-</u>
		<u>19,747,944</u>	<u>-</u>
9	Advance against office rent: Tk. 2,671,035		
	Balance as on July 01, 2019	2,671,035	2,911,035
	Add: Paid during the year	-	-
		<u>2,671,035</u>	<u>2,911,035</u>
	Less: Realized/Adjusted during the year	-	240,000
	Balance as on June 30, 2020	<u>2,671,035</u>	<u>2,671,035</u>



		2020 Taka	2019 Taka
10	Cash and Bank Balances: Tk. 31,819,679		
	Cash-in-hand	46,780	65,304
	Petty Cash	71,473	175,880
	Project Advance	5,186,400	-
	Cash at banks	<u>26,515,026</u>	<u>58,351,434</u>
		<u>31,819,679</u>	<u>58,592,618</u>
11	Fund Account: Tk. 106,144,231		
	Balance as on July 01, 2019	91,769,610	94,002,753
	Less: Adjustment of prepaid for secretariat work (FPAB)	-	3,400
	Less: Loss on development finance	-	3,421,500
	Add: Surplus for the year	<u>91,769,610</u>	<u>90,577,853</u>
	Balance as on June 30, 2020	<u>14,374,621</u>	<u>1,191,757</u>
		<u>106,144,231</u>	<u>91,769,610</u>
12	Provisions: Tk. Nil		
	Balance as on July 01, 2019	49,174,388	74,931,766
	Add: Provision made during the period	-	49,174,388
	Less: Paid during the period	<u>49,174,388</u>	<u>124,106,154</u>
	Balance as on June 30, 2020	<u>49,174,388</u>	<u>74,931,766</u>
		<u>-</u>	<u>49,174,388</u>
	The break-up of above balance is as follows:		
	Salary and benefits	-	47,722,518
	Honorarium, fees and consultancy	-	171,218
	Travel and perdiem/local conveyance	-	84,960
	Utilities	-	20,508
	Office supplies	-	255,570
	Communication	-	7,800
	Repair and maintenance	-	23,640
	Programme related cost	-	690,854
	Fuel cost	-	80,006
	Bank charge and commission	-	27,313
	PSTC Corporate audit	-	90,000
		<u>-</u>	<u>49,174,388</u>
13	Grants received from donors: Tk. 200,336,626	2019 - 2020 Taka	2018 - 2019 Taka
	Total grants received from donors	214,183,040	275,597,624
	Less: Refunded during the period	-	2,096,522
	Less: Fund transferred to CHCP/PIP/DSK and RHSTEP	<u>214,183,040</u>	<u>273,501,102</u>
		<u>13,846,414</u>	<u>15,800,000</u>
		<u>200,336,626</u>	<u>257,701,102</u>

The details of total grants received from donors are attached in Annex - 1.



14	Gain/(loss) on sale of property, plant and equipment: Tk. (708,164)	
	Gain/(loss) on sale of furniture (Note 14.1)	(3,202)
	Gain/(loss) on sale of building (Note 14.2)	(704,962)
		<u><u>(708,164)</u></u>
14.1	Gain/(loss) on sale of furniture: Tk. (3,202)	
	Sale price	13,500
	Less: Written down value up to the date of sale	16,702
		<u><u>(3,202)</u></u>
14.2	Gain/loss on sale of building: Tk. (704,962)	
	Sale price	860,000
	Less: Written down value up to the date of sale	1,564,962
		<u><u>(704,962)</u></u>



Annex - 1

Population Services and Training Center (PSTC)

Schedule of total grants
For the year ended June 30, 2020

Sl. No.	Name of the Project	Donor	Grants received Taka
A	Population, Health and Nutrition (PHN)		
1	UPHCSDP,RCC, PA-2 ESP	GoB, ADB, DFID, SIDA	14,340,513
2	UPHCSDP, PA-1 ESP	GoB, ADB, DFID, SIDA	16,838,250
3	UPHCSDP, GCC, PA-1, Gazipur	GoB, ADB, DFID, SIDA	10,147,483
4	UPHCSDP, PA-4 ESP	GoB, ADB, DFID, SIDA	16,737,570
5	UPHCSDP-2,PA-4, ESP	GoB, ADB, DFID, SIDA	33,028,670
6	MISHD	SMC/USAID	29,038,648
7	UPHCSDP, PA-5, DSCC ESP	GoB, ADB, DFID, SIDA	14,711,480
B	Gender and Governance (GAG)		
8	Creating Spaces	OXFAM	3,000,000
C	Skill Education and Training		
D	Youth and Adolescent Development (YAD)		
9	UBR	EKN	18,335,571
10	SANGJOG	EKN	16,610,632
11	Hello I Am	EKN	28,145,638
E	Climate Change and Adaptation (CCA)		
12	FGE	Plan International Bangladesh	3,089,593
13	SURP 2 Project	Plan International Bangladesh	9,830,993
F	PSTC Corporate		
14	PSTC A/C	EKN	327,999
	Total		214,183,040

-End-

