

J.U. AHMED & CO.
Chartered Accountants

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

FOR THE YEAR ENDED DECEMBER 31, 2017

J.U. AHMED & CO.
Chartered Accountants

**Independent Auditors' Report
to the Governing Body of
Population Services and Training Center (PSTC)**

We have audited the accompanying Financial Statements of **Population Services and Training Center (PSTC)**, which comprise the Consolidated Statement of Financial Position as at December 31, 2017 and Consolidated Statement of Comprehensive Income and Consolidated Receipts and Payments Statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting policies as mentioned in Note - 6 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.

Auditors' responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the Financial Statements present fairly, in all material respects, the financial position of **Population Services and Training Center (PSTC)** as at December 31, 2017 and its financial performance for the year then ended.



We also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts as required by law have been kept by Population Services and Training Center (PSTC); and
- c) In our opinion, the Consolidated Statement of Financial Position and the Consolidated Statement of Comprehensive Income dealt with by the report are in agreement with the books of accounts.

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

Dated: June 24, 2018
Dhaka

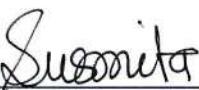


Population Services and Training Center (PSTC)

Consolidated Statement of Financial Position
As at December 31, 2017

Property and Assets	Notes	2017 Taka	2016 Taka
Non-current assets			
Property, plant and equipment	7	75,924,655	77,852,466
Investment	8	3,571,500	3,571,500
Fixed Deposit Receipts (FDRs)	9	4,923,589	4,732,566
		<u>84,419,744</u>	<u>86,156,532</u>
Current assets			
Advances and Pre-payments	10	1,721,591	1,625,182
Advance against office rent	11	2,601,500	2,601,500
Pre-paid for secretariat work (FPAB)		3,400	3,400
Cash and bank balances	12	78,101,543	100,275,211
		<u>82,428,034</u>	<u>104,505,293</u>
Total Assets		<u>166,847,778</u>	<u>190,661,825</u>
Fund and Liabilities			
Fund Account	13	93,625,268	183,191,838
Loan Account	14	780,705	1,060,000
		<u>94,405,973</u>	<u>184,251,838</u>
Current liabilities			
Provisions	15	72,441,805	6,409,987
Total Fund and Liabilities		<u>166,847,778</u>	<u>190,661,825</u>

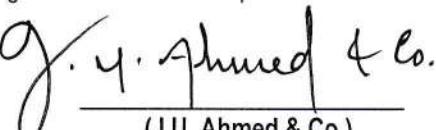
The annexed notes form an integral part of these financial statements.


Susmita
Chief Finance Officer


D.M.R.
Executive Director


B.M.B.
Treasurer

Signed in terms of our report of even date.


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

Dated: June 24, 2018
Dhaka



Population Services and Training Center (PSTC)

Consolidated Statement of Comprehensive Income
For the year ended December 31, 2017

Income	Notes	2017 Taka	2016 Taka
Grants received :			
Grants received from donors	16	261,794,053	223,679,441
Revenue generated/Service charge		<u>175,486,417</u>	<u>184,922,554</u>
		<u>437,280,470</u>	<u>408,601,995</u>
Other received :			
Annual subscription ✓		7,000	9,500
PSTC contribution		2,456,404	5,472,653
General overhead		8,678,066	4,445,357
Bank interest ✓		<u>✓1,564,960</u>	973,265
Interest on FDR ✓		232,267 ✓	395,466
Others ✓		50,940 ✓	8,373
Total Income		<u>12,989,637</u>	<u>11,304,614</u>
		<u>450,270,107</u>	<u>419,906,609</u>
 Expenditure			
Direct cost :			
Training and workshop		20,299,517	2,398,156
Clinic supplies and medicine expenses		13,311,910	30,171,465
Programme related cost		<u>33,740,033</u>	<u>25,588,335</u>
		<u>67,351,460</u>	<u>58,157,956</u>
Indirect cost :			
Salary and benefits		315,289,539	193,475,664
Honorarium, fees and consultancy		10,509,844	8,698,368
Travel and per diem/local conveyance		11,754,818	8,825,280
Office rent		18,053,123	15,623,393
Utilities (Elec./Gas/WASA)		5,731,365	5,836,630
Consumable (Printing and stationery)		1,419,248	1,457,062
Office supplies		25,192,397	4,761,099
Communication		2,743,737	2,589,797
Repair and maintenance		2,176,132	3,733,950
PA contingency		187,477	156,905
Other expenses - Postage and Cleaning		92,664	485,177
Bank charge and commission		2,240,366	1,648,218
VAT and Income Tax		34,103	125,344
Overhead cost		4,840,487	1,392,512
Head Quarters shared cost		1,233,818	1,235,510
General operating/Administration cost		-	1,565,883
Service charge transfer		57,522,422	61,892,195
Audit fee		71,250	292,255
Balance carried forward		459,092,790	313,795,242

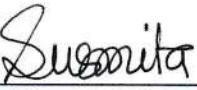


J.U. AHMED & CO.
Chartered Accountants

	Notes	2017 Taka	2016 Taka
Balance brought forward		459,092,790	313,795,242
Fuel cost		2,093,490	1,951,780
PSTC contribution		449,204	34,026
Depreciation		10,849,732	11,108,233
Total Expenditure		472,485,216	326,889,281
Surplus/(Deficit) for the year		539,836,676	385,047,237
Total		(89,566,569)	34,859,372
		450,270,107	419,906,609

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.



Chief Finance Officer

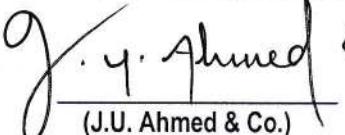


Executive Director



Treasurer

Signed in terms of our report of even date.



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

Dated: June 24, 2018
Dhaka



Population Services and Training Center (PSTC)

Consolidated Receipts and Payments Statement
For the year ended December 31, 2017

	Notes	2017 Taka	2016 Taka
Receipts			
Opening balances			
Cash in hand		35,996	105,678
Petty cash		451,762	364,141
Cash at banks		99,787,453	48,717,718
FDR		4,732,566	7,057,617
		<u>105,007,777</u>	<u>56,245,154</u>
Grants received from donors		311,436,920	225,670,476
Revenue generated/Service charge		175,486,417	184,922,554
Balance received from closing project		-	700,693
Annual subscription		7,000	9,500
PSTC contribution		2,456,404	5,472,653
General overhead		8,678,066	4,445,357
Bank interest		1,564,960	973,265
Interest on FDR		232,267	395,466
Advance realized		83,583	700,893
Loan taken from PSTC		4,790,697	18,940,670
Loan from others		1,155,705	1,617,500
Loan realized from project		5,270,000	6,866,904
Other receipts		50,940	8,373
Total Receipts		<u>616,220,736</u>	<u>506,969,458</u>
Payments			
Salary and benefits		247,816,813	189,715,525
Honorarium, fees and consultancy		10,635,684	8,572,528
Travel and per diem/local conveyance		11,870,280	8,709,817
Training and workshop		20,299,517	2,398,156
Office rent		18,053,123	15,623,393
Utilities (Elec./Gas/WASA)		5,732,625	5,835,370
Consumable (Printing and stationery)		1,419,248	1,457,062
Office supplies		25,254,501	4,698,995
Clinic supplies and medicine expenses		14,641,725	28,841,652
Communication		2,746,725	2,581,329
Repair and maintenance		2,175,620	3,728,115
Fuel cost		2,186,602	1,858,667
Other expenses - Postage and Cleaning		92,664	485,177
Bank charge and commission		2,240,366	1,648,218
Programme related cost		33,450,872	24,680,383
PA Contingency		187,477	156,905
VAT and Income Tax		34,103	125,344
Overhead cost		4,840,487	1,392,512
Head Quarters shared cost		1,233,818	1,235,510
General operating/administration cost		-	1,565,883
Balance carried forward		<u>404,912,250</u>	<u>305,310,541</u>



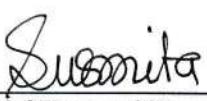
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Chartered Accountants

	Notes	2017 Taka	2016 Taka
Balance brought forward		404,912,250	305,310,541
Advance paid/refunded		179,992	79,148
Building construction/renovation cost		720,315	107,961
Computer and UPS		1,446,410	98,650
Furniture and fixture		2,352,936	170,455
Equipment		4,402,261	4,534,648
Grants refunded to donors		9,986	754,695
Loan to other project (PSTC)		6,705,000	22,853,724
Loan refunded to PSTC		4,790,697	3,471,350
Loan refunded to other		-	425,000
Service charge transfer		57,522,422	61,892,195
Audit fee		71,250	292,255
PSTC contribution		449,204	34,026
Fund transfer to CHCP/PIP		6,060,000	849,332
Fund transfer to project		43,572,881	687,701
Balance transferred to PSTC - Urban		-	400,000
Total Payments		<u>533,195,604</u>	<u>401,961,681</u>

Closing Balance

Cash in hand	209,118	35,996
Petty cash	104,291	451,762
Cash at banks	77,788,134	99,787,453
FDR	4,923,589	4,732,566
Total	<u>83,025,132</u>	<u>105,007,777</u>
	<u>616,220,736</u>	<u>506,969,458</u>

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



Susmita
Chief Finance Officer

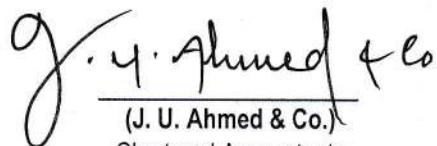


Executive Director



Treasurer

Signed in terms of our report of even date.



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

Dated: June 24, 2018
Dhaka



Population Services and Training Center (PSTC)

Programme-wise Receipts and Payments Statement
For the year ended December 31, 2017

Particulars	Population, Health and Nutrition (PHN) Taka	Gender and Governance (GAG) Taka	Skill Education and Training Taka	Youth and Adolescent Development (YAD) Taka	Climate Change and Adaptation (CCA) Taka	PSTC Corporate Taka	Total Taka
Receipts							
Opening balance							
Cash in hand	30,071	5,415	41	469	-	-	35,996
Petty cash	427,530	4,208	-	24	-	20,000	451,762
Cash at banks	51,520,526	1,500,755	248,204	1,418,968	87,257	45,011,743	99,787,453
FDR	3,295,082	-	-	-	-	1,437,484	4,732,566
55,213,209	1,510,378	248,245	1,419,461	87,257	46,469,227	105,007,777	
Grants received from donors	185,477,094	21,477,036	-	99,667,634	4,815,156	-	311,436,920
Revenue generated/service charge	169,225,466	-	2,274,903	450,006	-	3,536,042	175,486,417
Annual subscription	-	-	-	-	-	7,000	7,000
PSTC contribution	-	449,204	-	-	-	2,007,200	2,456,404
General overhead	-	-	-	-	-	8,678,066	8,678,066
Bank interest	833,460	12,098	6,706	691,086	1,213	20,397	1,564,960
Interest on FDR	160,343	-	-	-	-	71,924	232,267
Advance realized	-	61,283	-	-	-	22,300	83,583
Loan taken from PSTC	1,125,000	101,000	14,617	2,250,080	-	1,300,000	4,790,697
Loan from other	1,155,705	-	-	-	-	-	1,155,705
Loan realized (PSTC)	-	-	-	-	-	5,270,000	5,270,000
Other receipts	940	-	-	-	-	50,000	50,940
Total Receipts	413,251,217	23,610,999	2,544,471	104,478,267	4,903,626	67,432,156	616,220,736



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
Payments							
Salary and benefits	207,053,375	6,334,748	605,771	23,298,778	969,582	9,554,559	247,816,813
Honorarium, fees and consultancy	10,635,684	-	-	-	-	-	10,635,684
Travel and per diem/local conveyance	7,977,448	622,920	11,540	3,143,631	52,035	62,706	11,870,280
Training and workshop	1,514,177	2,222,727	44,265	15,424,152	1,094,196	-	20,299,517
Office rent	14,272,671	1,181,880	100,000	2,097,010	86,075	315,487	18,053,123
Utilities (Elec./Gas/WASA)	5,249,473	41,337	192,953	248,862	-	-	5,732,625
Consumable (Printing and stationery)	355,391	180,253	42,430	553,980	24,241	262,953	1,419,248
Office supplies	24,556,224	125,981	24,565	527,799	2,507	17,425	25,254,501
Clinic supplies and medicine expenses	14,641,725	-	-	-	-	-	14,641,725
Communication	1,416,569	194,546	4,337	679,195	38,187	413,891	2,746,725
Repair and maintenance	791,717	86,970	99,310	361,305	-	836,318	2,175,620
Fuel cost	1,256,004	12,178	50,700	33,905	-	833,815	2,186,602
Other expenses - Postage and Cleaning	92,664	-	-	-	-	-	92,664
Bank charge and commission	2,030,491	29,090	4,748	142,561	6,040	27,436	2,240,366
Programme related cost	7,633,985	8,876,850	466,896	16,081,197	-	391,964	33,450,872
VAT and Income Tax	24,164	68	517	-	121	9,233	34,103
PA contingency	187,477	-	-	-	-	-	187,477
Overhead cost	1,031,833	-	-	3,808,654	-	-	4,840,487
Head Quarters shared cost	-	468,338	-	683,280	82,200	-	1,233,818
Advance paid	-	-	20,000	9,645	53,845	96,502	179,992
Building construction/renovation cost	720,315	-	-	-	-	-	720,315
Computer and UPS	811,110	94,850	-	185,850	354,600	-	1,446,410
Furniture and fixture	1,623,207	61,746	-	598,321	69,662	-	2,352,936
Equipment	2,558,089	-	-	1,777,421	66,751	-	4,402,261



Particulars	Population, Health and Nutrition (PHN)	Gender and Governance (GAG)	Skill Education and Training Development	Youth and Adolescent Development (YAD)	Climate Change and Adaptation (CCA)	PSTC Corporate	Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Grants refunded to donors	-	9,986	-	-	-	-	9,986
Loan to other project (PSTC)	-	-	-	-	-	6,705,000	6,705,000
Loan refunded to PSTC	2,125,000	101,000	314,617	2,250,080	-	-	4,790,697
Service charge transfer	57,077,422	-	-	445,000	-	-	57,522,422
Audit fee	13,000	-	-	-	28,750	29,500	71,250
PSTC contribution	-	-	-	-	-	449,204	449,204
Fund transfer to Project	-	-	-	-	-	43,572,881	43,572,881
Fund transfer to CHCP/PIP	-	-	-	6,060,000	-	-	6,060,000
Total payments	365,649,195	20,645,468	1,982,649	78,410,626	2,928,792	63,578,874	533,195,604
Closing Balance							
Cash in hand	196,235	1,259	1,698	9,926	-	-	209,118
Petty cash	75,000	1,959	-	2,332	5,000	20,000	104,291
Cash at banks	43,906,914	2,962,313	560,124	26,055,383	1,969,834	2,333,566	77,788,134
FDR	3,423,873	-	-	-	-	1,499,716	4,923,589
	47,602,022	2,965,531	561,822	26,067,641	1,974,834	3,853,282	83,025,132
Total	413,251,217	23,610,999	2,544,471	104,478,267	4,903,626	67,432,156	616,220,736



Population Services and Training Center (PSTC)
Project-wise Receipts and Payments Statement
For the year ended December 31, 2017

Particulars	PSTC - NHSDP	UCHCP	Population, Health and Nutrition (PHN)						UPHCSDP, GCC, PA-1, Gazipur
			UPHCSDP, RCC, PA-2 Service Charge	UPHCSDP, RCC, PA-2 ESP	UPHCSDP, PA-1 ESP	PSTC PA-1 DCCS	UPHCSDP, PA-1 (Service charge), Gazipur	UPHCSDP, GCC, PA-1 (Drug revolving), Gazipur	
Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Receipts									
Opening balance									
Cash in hand	-	-	-	519	-	-	-	-	60
Petty cash	321,000	-	-	9,030	27,000	-	-	-	359
Cash at banks	50,616,281	4,444	16,350	-	7,337	35,610	1,977	1,078	22,500
FDR	-	-	-	-	-	-	-	-	84
	50,937,281	4,444	16,350	9,549	34,337	35,610	1,977	1,078	22,943
Grants received from donors	40,640,507	-	-	26,829,020	23,120,416	-	-	-	19,232,741
Revenue generated/service charge	50,776,708	-	6,765,062	6,211,331	19,787,241	20,941,435	4,295,947	2,405,398	6,506,000
Annual subscription	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-
General overhead	-	-	-	-	-	-	-	-	-
Bank interest	730,022	43	4,670	9,731	11,915	14,942	-	-	-
Interest on FDR	-	-	-	-	-	-	-	-	-
Advance realized	-	-	-	-	-	-	-	-	-
Loan taken from PSTC	-	-	-	-	-	-	-	-	-
Loan from other	-	-	-	-	-	805,705	-	-	-
Loan realized (PSTC)	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total Receipts	143,084,518	4,487	6,786,082	33,059,631	44,159,614	20,991,987	4,297,924	2,406,476	1,837
									25,761,684



Particulars	Population, Health and Nutrition (PHN)							
	UPHCSDP, PA-4 ESP	UPHCSDP (Old Service charge) (PA 4)	UPHCSDP (Service charge) (PA 4)	MISHD	UPHCSDP, PA-5, DSCC ESP	UPHCSDP, PA-5, DSCC (Service Charge)	NHSDP - GFATM	HIV/AIDS, HAPS
	Taka 11	Taka 12	Taka 13	Taka 14	Taka 15	Taka 16	Taka 17	Taka 18
Receipts								
Opening balance								
Cash in hand	23,232	-	-	-	164	-	4,877	-
Petty cash	-	-	-	30,000	18,000	-	-	-
Cash at banks	265,134	445	11,163	151,974	8,682	2,990	112,603	5,445
FDR	-	-	-	-	-	-	-	-
	288,366	445	11,163	181,974	26,846	2,990	117,480	5,445
	-	-	-	21,327,735	26,008,859	-	2,535,102	-
Grants received from donors	23,721,329	-	-	14,736,358	-	11,661,115	12,040,371	-
Revenue generated/service charge	12,911,735	-	-	-	-	-	-	-
Annual subscription	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-
General overhead	-	-	-	-	-	-	-	-
Bank interest	15,355	-	12,031	12,522	6,002	5,280	3,847	265
Interest on FDR	-	-	-	-	-	-	-	-
Advance realized	-	-	-	-	-	-	-	-
Loan taken from PSTC	200,000	-	-	-	450,000	-	-	-
Loan from other	-	-	-	-	350,000	-	-	-
Loan realized (PSTC)	-	-	-	-	-	-	-	-
Other receipts	690	-	-	-	250	-	-	-
Total Receipts	37,137,475	445	14,759,552	21,522,231	38,503,072	12,048,641	2,656,429	5,710
								75,752



Particulars	Population, Health and Nutrition (PHN)					Gender and Governance (GAG)				
	PSTC Health Service Enterprise	DGLAAPP	Sub Total	Safe City	HSHIWE Chanpara	DISARI	She Can	OHR	Creating Spaces	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	20	21	22	23	24	25	26	27	28	29
Receipts										
Opening balance										
Cash in hand	860	-	30,071	-	-	-	5,415	-	-	5,415
Petty cash	-	-	427,530	-	4,208	-	-	-	-	4,208
Cash at banks	96,601	105,680	51,520,526	1,361	1,309,410	48,460	123,337	18,187	-	1,500,755
FDR	3,295,082	-	3,295,082	-	-	-	-	-	-	-
	3,392,533	105,680	55,273,209	1,361	1,313,618	48,460	128,752	18,187	-	1,510,378
Grants received from donors	-	2,061,385	185,477,094	-	8,506,879	691,856	5,360,359	-	6,917,912	21,477,036
Revenue generated/service charge	186,765	-	169,225,466	-	-	-	-	-	-	-
Annual subscription	-	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	449,204	449,204
General overhead	-	-	-	-	-	-	-	-	-	-
Bank interest	2,469	3,485	833,460	38	-	11,420	-	640	-	12,098
Interest on FDR	160,343	-	160,343	-	-	-	-	-	-	-
Advance realized	-	-	-	-	19,847	28,500	-	12,936	61,283	
Loan taken from PSTC	-	75,000	1,125,000	-	-	99,000	-	2,000	101,000	
Loan from other	-	-	1,155,705	-	-	-	-	-	-	
Loan realized (PSTC)	-	-	-	-	-	-	-	-	-	
Other receipts	-	-	940	-	-	-	-	-	-	
Total Receipts	3,742,120	2,245,550	413,251,217	1,399	9,820,497	771,583	5,616,641	18,827	7,382,052	23,610,999



Particulars	Skill Education and Training					Youth and Adolescent Development (YAD)				
	Community Paramedic T C	Training & Communication	Training Complex, Gazipur	Projanno Fund	Sub Total	UBR	(Service Charge)	SANGJOG	Hello I Am	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
30	31	32	33	34	35	36	37	38	39	
Receipts										
Opening balance										
Cash in hand	41	-	-	-	41	469	-	-	-	469
Petty cash	-	-	-	-	-	24	-	-	-	24
Cash at banks	23,700	80,351	122,852	21,301	248,204	1,232,848	186,120	-	-	1,418,968
FDR	-	-	-	-	-	-	-	-	-	-
23,741	80,351	122,852	21,301	248,245	1,233,341	186,120	-	-	-	1,419,461
Grants received from donors	-	-	-	-	13,540,171	-	68,016,746	18,110,717	99,667,634	
Revenue generated/service charge	504,000	-	1,770,903	-	2,274,903	-	450,006	-	450,006	
Annual subscription	-	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-
General overhead	-	-	-	-	-	-	-	-	-	-
Bank interest	1,536	-	4,529	641	6,706	14,909	2,413	584,573	89,191	691,086
Interest on FDR	-	-	-	-	-	-	-	-	-	-
Advance realized	-	-	-	-	-	-	-	-	-	-
Loan taken from PSTC	-	-	14,617	-	14,617	1,995,000	-	255,080	-	2,250,080
Loan from other	-	-	-	-	-	-	-	-	-	-
Loan realized (PSTC)	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total Receipts	529,277	80,351	1,912,901	21,942	2,544,471	16,783,421	638,539	68,856,399	18,199,908	104,478,267



Particulars	Climate Change and Adaptation (CCA)					PSTC Corporate					Total
	PEHRSC Khulna	DIPECHO 8	SUR	PSTC-SANTE	Sub Total	PSTC A/C	PSTC Corporate	PSTC Dev.Finance Programme	Generated Fund	Sub Total	
Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
40	41	42	43	44	45	46	47	48	49	50	
Receipts											
Opening balance											
Cash in hand	-	-	-	-	-	-	-	-	-	-	35,996
Petty cash	-	-	-	-	-	20,000	-	-	-	-	451,762
Cash at banks	38,784	27,790	-	20,683	87,257	44,490,535	476,136	3,357	41,715	45,011,743	99,787,453
FDR	-	-	-	-	-	-	-	1,437,484	1,437,484	4,732,566	
	38,784	27,790	-	20,683	87,257	44,490,535	496,136	3,357	1,479,199	46,469,227	105,007,777
Grants received from donors	-	-	4,815,156	-	4,815,156	-	-	-	-	-	311,436,920
Revenue generated/service charge	-	-	-	-	30,608	3,060,434	-	445,000	3,536,042	175,486,417	
Annual subscription	-	-	-	-	7,000	-	-	-	-	-	7,000
PSTC contribution	-	-	-	-	-	-	-	2,007,200	2,007,200	2,456,404	
General overhead	-	-	-	-	-	8,678,066	-	-	8,678,066	8,678,066	
Bank interest	483	-	-	730	1,213	-	7,815	112	12,470	20,397	1,564,960
Interest on FDR	-	-	-	-	-	-	-	71,924	71,924	232,267	
Advance realized	-	-	-	-	-	22,300	-	-	22,300	83,583	
Loan taken from PSTC	-	-	-	-	-	1,300,000	-	-	1,300,000	4,790,697	
Loan from other	-	-	-	-	-	-	-	-	-	1,155,705	
Loan realized (PSTC)	-	-	-	-	-	-	-	5,270,000	5,270,000	5,270,000	
Other receipts	-	-	-	-	-	-	-	50,000	50,000	50,940	
Total Receipts	39,267	27,790	4,815,156	21,413	4,903,626	44,528,143	13,564,751	3,469	9,335,793	67,432,156	616,220,736



Particulars	Population, Health and Nutrition (PHN)									
	PSTC - NHSDP	UCHCP	UPHCSDP, RCC, PA-2 Service Charge	UPHCSDP, RCC, PA-2 ESP	UPHCSDP, PA-1 ESP	PSTC PA-1 DCCS UPHCSDP (Service Charge)	UPHCSDP, GCC, PA-1, (Service charge), Gazipur	UPHCSDP, GCC, PA-1 (Drug revolving), Gazipur	UPHCSDP, UNFPA, GRANT, GCC, PA-1, Gazipur	UPHCSDP, GCC, PA-1, Gazipur
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
1	2	3	4	5	6	7	8	9	10	
Payments										
Salary and benefits	70,006,659	-	-	24,219,479	32,570,284	-	-	-	-	17,371,448
Honorarium, fees and consultancy	8,468,582	-	-	425,506	-	-	-	-	-	1,461,728
Travel and per diem/local conveyance	3,723,546	-	-	395,419	333,083	-	-	-	-	273,222
Training and workshop	1,308,480	-	-	13,400	-	-	-	-	-	9,320
Office rent	5,956,867	-	-	-	1,312,829	-	-	-	-	1,025,580
Utilities (Elec./Gas/WASA)	2,533,998	-	-	341,228	672,824	-	-	-	-	373,331
Consumable (Printing and stationery)	-	-	-	-	-	-	-	-	-	-
Office supplies	21,638,887	-	-	436,774	658,231	-	-	-	-	337,373
Clinic supplies and medicine expenses	2,275,962	-	-	2,700,952	4,975,785	-	-	-	-	2,913,874
Communication	672,934	-	-	98,379	76,368	-	-	-	-	91,899
Repair and maintenance	88,910	-	-	216,281	144,005	-	-	-	-	173,271
Fuel cost	-	-	-	423,353	222,795	-	-	-	-	335,925
Other expenses -Postage and Cleaning	-	-	-	92,664	-	-	-	-	-	-
Bank charge	328,492	2,530	2,692	331,149	271,539	6,600	2,983	2,501	-	372,152
Programme related cost	171,452	-	-	-	1,411,273	-	-	-	-	316,460
VAT and Income Tax	-	5	-	-	-	-	-	-	-	-
PA contingency	-	-	-	-	58,140	-	-	-	-	122,533
Overhead cost	-	-	-	-	-	-	-	-	-	-
Head Quarters shared cost	-	-	-	-	-	-	-	-	-	-
Advance paid	-	-	-	-	-	-	-	-	-	-
Building construction/renovation cost	630,670	-	-	-	-	-	-	-	-	89,645
Computer and UPS	-	-	-	-	-	-	-	-	-	-
Furniture and fixture	271,667	-	-	-	-	-	-	-	-	46,568
Equipment	1,868,533	-	-	56,195	185,146	-	-	-	-	-



Particulars	Population, Health and Nutrition (PHN)						NHSDP - GFATM	HIV/AIDS, HAPS	BABU BARTA
	UPHCSDP, PA-4 ESP	UPHCSDP (Old Service charge) (PA 4)	UPHCSDP (Service charge) (PA 4)	MISHD	UPHCSDP, PA-5, DSCC (Service Charge)				
	Taka	Taka	Taka	Taka	Taka	Taka			
Payments	11	12	13	14	15	16	17	18	19
Salary and benefits	23,027,665	-	-	11,418,450	25,736,515	-	1,952,774	-	-
Honorarium, fees and consultancy	-	-	-	-	279,868	-	-	-	-
Travel and perdiem/local conveyance	183,260	-	-	2,596,282	308,330	-	161,056	-	-
Training and workshop	-	-	-	66,322	3,807	-	112,848	-	-
Office rent	2,151,714	-	-	1,023,959	2,649,600	-	27,122	-	-
Utilities (Elec./Gas/WASA)	645,014	-	-	72,345	610,733	-	-	-	-
Consumable (Printing and stationery)	-	-	-	338,529	-	-	-	-	-
Office supplies	1,091,154	-	-	-	393,805	-	-	-	-
Clinic supplies and medicine expenses	-	-	-	-	1,667,293	-	97,309	-	-
Communication	63,644	-	-	276,733	70,956	-	32,156	-	-
Repair and maintenance	58,202	-	-	45,883	63,365	-	-	-	-
Fuel cost	54,244	-	-	-	219,687	-	-	-	-
Other expenses - Postage and Cleaning	-	-	-	-	-	-	-	-	-
Bank charge	380,270	-	-	43,193	263,418	6,476	-	1,150	1,150
Programme related cost	2,059,383	-	-	2,221,766	218,675	-	-	-	-
VAT and Income Tax	-	-	-	-	-	-	-	19	88
PA contingency	-	-	-	-	6,804	-	-	-	-
Overhead cost	-	-	-	912,688	-	-	119,145	-	-
Head Quarters shared cost	-	-	-	-	-	-	-	-	-
Advance paid	-	-	-	-	-	-	-	-	-
Building construction/renovation cost	-	-	-	-	-	-	-	-	-
Computer and UPS	-	-	-	-	811,110	-	-	-	-
Furniture and fixture	-	-	-	-	1,300,772	4,200	-	-	-
Equipment	448,215	-	-	-	-	-	-	-	-



Particulars	Population, Health and Nutrition (PHN)					Gender and Governance (GAG)				
	PSTC Health Service Enterprise	DGLAAPP	Sub Total	Safe City	HSHIWE Chanpara	DISARI	She Can	OHR	Creating Spaces	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Payments										
Salary and benefits	-	750,101	207,053,375	-	1,579,824	568,496	2,971,990	-	1,214,438	6,334,748
Honorarium, fees and consultancy	-	-	10,635,684	-	-	-	-	-	-	-
Travel and per diem/local conveyance	400	2,850	7,977,448	-	34,380	30,864	301,407	-	256,269	622,920
Training and workshop	-	-	1,514,177	-	2,222,727	-	-	-	-	2,222,727
Office rent	-	125,000	14,272,671	-	281,866	95,108	662,668	-	142,238	1,181,880
Utilities (Elec./Gas/WASA)	-	-	5,249,473	-	-	8,893	30,488	-	1,956	41,337
Consumable (Printing and stationery)	345	16,517	355,391	-	69,386	1,695	91,084	-	18,088	180,253
Office supplies	-	-	24,556,224	-	29,965	2,472	41,854	-	51,690	125,981
Clinic supplies and medicine expenses	10,550	-	14,641,725	-	-	-	-	-	-	-
Communication	-	33,500	1,416,569	-	51,058	11,899	104,270	-	27,319	194,546
Repair and maintenance	1,800	-	791,717	-	-	7,465	70,758	-	8,747	86,970
Fuel cost	-	-	1,256,004	-	-	5,278	-	-	6,900	12,178
Other expenses - Postage and Cleaning	-	-	92,664	-	-	-	-	-	-	-
Bank charge	9,391	4,805	2,030,491	1,150	5,030	8,012	1,973	1,150	11,775	29,090
Programme related cost	-	1,234,956	7,633,965	-	5,370,914	21,415	1,114,510	-	2,370,011	8,876,850
VAT and Income Tax	24,052	-	24,164	4	-	-	-	64	-	68
PA contingency	-	-	187,477	-	-	-	-	-	-	-
Overhead cost	-	-	1,031,833	-	-	-	-	-	404,898	468,338
Head Quarters shared cost	-	-	-	-	-	-	-	-	-	-
Advance paid	-	-	-	-	-	-	-	-	-	-
Building construction/renovation cost	-	-	720,315	-	-	-	-	-	-	-
Computer and UPS	-	-	811,110	-	-	-	-	-	94,850	94,850
Furniture and fixture	-	-	1,623,207	-	-	-	-	-	61,746	61,746
Equipment	-	-	2,558,089	-	-	-	-	-	-	-



Particulars	Skill Education and Training						Youth and Adolescent Development (YAD)			
	Community Paramedic T C	Training & Communication	Training Complex, Gazipur	Projammor Fund	Sub Total	UBR	UBR (Service Charge)	Sangjog	Hello I Am	Sub Total
	30	31	32	33	34	35	36	37	38	39
Payments										
Salary and benefits	113,604	-	492,167	-	605,771	9,555,338	-	12,491,731	1,251,709	23,298,778
Honorarium, fees and consultancy	-	-	-	-	-	-	-	-	-	-
Travel and perdiem/local conveyance	430	-	11,110	-	11,540	592,175	-	2,324,897	226,559	3,143,631
Training and workshop	44,265	-	-	-	44,265	38,487	-	14,951,320	434,345	15,424,152
Office rent	100,000	-	-	-	100,000	289,800	-	1,589,020	218,190	2,097,010
Utilities (Elec./Gas/WASA)	-	-	192,953	-	192,953	77,868	-	140,742	30,252	248,862
Consumable (Printing and stationery)	-	-	42,430	-	42,430	109,230	-	431,654	13,096	553,980
Office supplies	-	-	24,565	-	24,565	91,742	-	403,540	32,517	527,799
Clinic supplies and medicine expenses	-	-	-	-	-	-	-	-	-	-
Communication	-	-	4,337	-	4,337	224,818	-	399,882	54,495	679,195
Repair and maintenance	-	-	99,310	-	99,310	-	-	310,545	50,760	361,305
Fuel cost	-	-	50,700	-	50,700	33,905	-	-	-	33,905
Other expenses - Postage and Cleaning	-	-	-	-	-	-	-	-	-	-
Bank charge	1,628	1,160	1,730	230	4,748	12,376	2,000	105,651	22,534	142,561
Programme related cost	118,839	-	348,057	-	466,896	3,351,701	-	11,258,850	1,470,646	16,081,197
VAT and Income Tax	-	-	453	64	517	-	-	-	-	-
PA contingency	-	-	-	-	-	-	-	-	-	-
Overhead cost	-	-	-	-	-	-	-	3,808,654	-	3,808,654
Head Quarters shared cost	-	-	-	-	-	-	-	683,280	-	683,280
Advance paid	-	-	20,000	-	20,000	-	-	9,645	-	9,645
Building construction/renovation cost	-	-	-	-	-	-	-	-	-	-
Computer and UPS	-	-	-	-	-	-	-	185,850	185,850	185,850
Furniture and fixture	-	-	-	-	-	-	-	556,695	41,626	598,321
Equipment	-	-	-	-	-	-	-	1,547,471	229,950	1,777,421



Particulars	Climate Change and Adaptation (CCA)						PSTC Corporate			Total	
	PEHRSC Khulna	DIPECHO 8	SUR	PSTC- SANTE	Sub Total	PSTC A/C	PSTC Corporate	PSTC Dev.Finance Programme	Generated Fund		
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	
	40	41	42	43	44	45	46	47	48	50	
Payments											
Salary and benefits	-	-	969,582	-	969,582	-	9,554,559	-	-	9,554,559	
Honorarium, fees and consultancy	-	-	-	-	-	-	-	-	-	10,635,684	
Travel and per diem/local conveyance	-	-	52,035	-	52,035	-	62,706	-	-	62,706	
Training and workshop	-	-	1,094,196	-	1,094,196	-	-	-	-	20,299,517	
Office rent	-	-	86,075	-	86,075	-	315,487	-	-	315,487	
Utilities (Elec./Gas/WASA)	-	-	-	-	-	-	-	-	-	5,732,625	
Consumable (Printing and Stationery)	-	-	24,241	-	24,241	-	262,953	-	-	262,953	
Office supplies	-	-	2,507	-	2,507	-	17,425	-	-	17,425	
Clinic supplies and medicine expenses	-	-	-	-	-	-	-	-	-	14,641,725	
Communication	-	-	38,187	-	38,187	-	413,891	-	-	413,891	
Repair and maintenance	-	-	-	-	-	-	836,318	-	-	836,318	
Fuel cost	-	-	-	-	-	-	833,815	-	-	833,815	
Other expenses - Postage and Cleaning	-	-	-	-	-	-	-	-	-	92,664	
Bank charge	2,185	1,150	1,555	1,150	6,040	14,760	5,145	1,150	6,381	27,436	
Programme related cost	-	-	-	-	-	-	391,964	-	-	391,964	
VAT and Income Tax	48	-	-	73	121	-	782	12	8,439	9,233	
PA contingency	-	-	-	-	-	-	-	-	-	187,477	
Overhead cost	-	-	-	-	-	-	-	-	-	4,840,487	
Head Quarters shared cost	-	-	-	82,200	-	82,200	-	-	-	1,233,818	
Advance paid	-	-	53,845	-	53,845	-	96,502	-	-	96,502	
Building construction/renovation cost	-	-	-	-	-	-	-	-	-	179,992	
Computer and UPS	-	-	354,600	-	354,600	-	-	-	-	1,446,410	
Furniture and fixture	-	-	69,662	-	69,662	-	-	-	-	2,352,936	
Equipment	-	-	66,751	-	66,751	-	-	-	-	4,402,261	



Particulars	Population, Health and Nutrition (PHN)						UPHCSDP, GCC, PA-1, Gazipur
	PSTC - NHSDP	UCHCP	UPHCSDP, RCC, PA-2 Service Charge	UPHCSDP, RCC, PA-2 ESP	PSTC PA-1 DCCS UPHCSDP (Service Charge)	UPHCSDP, GCC, PA-1 (Drug revolving), Gazipur	
	Taka	Taka	Taka	Taka	Taka	Taka	
1	2	3	4	5	6	7	8
Payments							
Grants refunded to donors	-	-	-	-	-	-	-
Loan to other project (PSTC)	-	-	-	-	-	-	-
Loan refunded to PSTC	-	-	-	550,000	150,000	-	-
Service charge transfer	-	-	6,211,331	-	-	19,787,241	4,194,000
Audit fee	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-
Fund transfer to Project	-	-	-	-	-	-	-
Fund transfer to CHCPIP	-	-	-	-	-	-	-
Total payments	119,945,639	2,535	6,214,023	30,300,779	43,042,302	19,793,841	4,196,983
Closing Balance							
Cash in hand	-	-	2,694	-	-	-	947
Petty cash	-	-	-	27,000	-	-	22,500
Cash at banks	23,138,879	1,952	572,059	2,756,158	1,090,312	1,198,146	100,941
FDR	-	-	-	-	-	-	-
Total	143,084,518	4,487	6,786,082	33,059,631	44,159,614	20,991,987	4,297,924
							2,406,476
							1,837
							25,761,684



Particulars	Population, Health and Nutrition (PHN)					
	UPHCSDP, PA-4 ESP	UPHCSDP (Old Service charge) (PA 4)	UPHCSDP (Service charge) (PA 4)	MISHD	UPHCSDP, PA-5, DSCC ESP	UPHCSDP, PA-5, DSCC (Service Charge)
	Taka	Taka	Taka	Taka	Taka	Taka
	11	12	13	14	15	16
Payments						
Grants refunded to donors	-	-	-	-	-	-
Loan to other project (PSTC)	-	-	-	-	-	-
Loan refunded to PSTC	350,000	-	-	800,000	-	-
Service charge transfer	-	-	12,911,735	-	11,661,115	-
Audit fee	-	-	-	-	-	13,000
PSTC contribution	-	-	-	-	-	-
Fund transfer to Project	-	-	-	-	-	-
Fund transfer to CHCP/PIP	-	-	-	-	-	-
Total payments	30,512,765	-	12,911,735	21,128,032	33,297,056	11,667,591
Closing Balance	-	-	-	-	2,502,410	1,169
Cash in hand	20,236	-	133,137	-	39,081	-
Petty cash	-	-	7,500	18,000	-	-
Cash at banks	6,604,474	445	1,714,680	386,699	5,188,016	341,969
FDR	-	-	-	-	-	-
Total	6,624,710	445	1,847,817	394,199	5,206,016	381,050
	37,137,475	445	14,759,552	21,522,231	38,503,072	12,048,641
					2,656,429	5,710
						75,752



Particulars	Population, Health and Nutrition (PHN)					Gender and Governance (GAG)				
	PSTC Health Service Enterprise	DGLAfp	Sub Total	Safe City	HSHIWE Chanpara	DISARI	She Can	OHR	Creating Spaces	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	20	21	22	23	24	25	26	27	28	29
Payments										
Grants refunded to donors	-	-	-	-	-	9,986	-	-	-	9,986
Loan to other project (PSTC)	-	-	-	-	-	-	-	-	-	-
Loan refunded to PSTC	-	75,000	2,125,000	-	-	-	99,000	-	2,000	101,000
Service charge transfer	-	-	57,077,422	-	-	-	-	-	-	-
Audit fee	-	-	13,000	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-
Fund transfer to Project	-	-	-	-	-	-	-	-	-	-
Fund transfer to CHCP/PIP	-	-	-	-	-	-	-	-	-	-
Total payments	46,538	2,242,729	365,649,195	1,154	9,645,150	771,583	5,553,442	1,214	4,672,925	20,645,468
Closing Balance										
Cash in hand	140	-	196,235	-	-	1,259	-	-	-	1,259
Petty cash	-	-	75,000	-	1,959	-	-	-	-	1,959
Cash at banks	271,569	2,821	43,906,914	245	173,388	-	61,940	17,613	2,709,127	2,962,313
FDR	3,423,873	3,423,873	-	-	-	-	-	-	-	-
	3,695,582	2,821	47,602,022	245	175,347	-	63,199	17,613	2,709,127	2,965,531
Total	3,742,120	2,245,550	413,251,217	1,399	9,820,497	771,583	5,616,641	18,827	7,382,052	23,610,999



Particulars	Skill Education and Training					Youth and Adolescent Development (YAD)			
	Community Paramedic T C	Training & Communication	Training Complex, Gazipur	Projammo Fund	Sub Total	UBR	UBR (Service Charge)	Sangjog	Hello I Am
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	30	31	32	33	34	35	36	37	38
Payments									39
Grants refunded to donors	-	-	-	-	-	-	-	-	-
Loan to other project (PSTC)	-	-	-	-	-	-	-	-	-
Loan refunded to PSTC	-	-	314,617	-	314,617	1,995,000	-	255,080	-
Service charge transfer	-	-	-	-	-	-	445,000	-	445,000
Audit fee	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-
Fund transfer to Project	-	-	-	-	-	-	-	-	-
Fund transfer to CHCPPIP	-	-	-	-	-	-	-	-	6,060,000
Total payments	378,766	1,160	1,602,429	294	1,982,649	16,372,440	447,000	51,268,657	10,322,529
Closing Balance									78,410,626
Cash in hand	1,098	-	600	-	1,698	71	-	9,855	9,926
Petty cash	-	-	-	-	22	-	2,310	-	2,332
Cash at banks	149,413	79,191	309,872	21,648	560,124	410,888	191,539	17,585,322	7,867,524
FDR	-	-	-	-	-	-	-	-	26,055,383
Total	529,277	80,351	1,912,901	21,942	2,544,471	16,783,421	638,539	68,856,399	18,199,908
									104,478,267



Particulars	Climate Change and Adaptation (CCA)						PSTC Corporate			Total	
	PEHRSC Khulna	DIPECHO 8	SUR	PSTC- SANTE	Sub Total	PSTC A/C	PSTC Corporate	PSTC Dev. Finance Programme	Generated Fund		
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	
	40	41	42	43	44	45	46	47	48	49	
Payments										50	
Grants refunded to donors	-	-	-	-	-	-	-	-	-	9,986	
Loan to other project (PSTC)	-	-	-	-	-	-	-	-	6,705,000	6,705,000	
Loan refunded to PSTC	-	-	-	-	-	-	-	-	-	6,705,000	
Service charge transfer	-	-	-	-	28,750	-	29,500	-	-	57,522,422	
Audit fee	28,750	-	-	-	-	-	29,500	-	29,500	71,250	
PSTC contribution	-	-	-	-	-	-	449,204	-	-	449,204	
Fund transfer to Project	-	-	-	-	-	43,572,881	-	-	43,572,881	43,572,881	
Fund transfer to CHCP/PIP	-	-	-	-	-	-	-	-	-	6,060,000	
Total Payments	30,983	1,150	2,895,436	1,223	2,928,792	43,587,641	13,270,251	1,162	6,719,820	63,578,874	533,195,604
Closing Balance											
Cash in hand	-	-	-	-	-	-	-	-	-	209,118	
Petty cash	-	-	5,000	-	5,000	-	20,000	-	-	20,000	
Cash at banks	8,284	26,640	1,914,720	20,190	1,969,834	940,502	274,500	2,307	1,116,257	2,333,566	
FDR	-	-	-	-	-	-	-	-	1,499,716	1,499,716	
Total	39,267	27,790	8,284	26,640	1,919,720	20,190	1,974,834	940,502	294,500	2,615,973	3,853,282



Population Services and Training Center (PSTC)

**Notes to the Financial Statements
For the year ended December 31, 2017**

1 Nature of the Organization and Legal Status

Population Services and Training Center (PSTC) is the inheriting organization of Family Planning Services and Training Center (FPSTC), which was established in 1978 following a Government Order to act as bridge between the Government, Donors and Local Level NGOs working in the field of Family Planning, Mother and Child Health. As a resource organization, PSTC used to provide technical support to local level NGOs in the areas of project management, staff development, management training, logistic, procurement and management, community development and sustainability. PSTC developed a resourceful Professional Management Team, which now leads the organization as torchbearers. It is registered with the NGO Affairs Bureau under Foreign Donations (Voluntary Activities) Regulation Ordinance, 1978 and Department of Social Services, GOB.

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 and others
4	Statutory Audit conducted up to	December 31, 2017
5	Name of statutory auditor for last year	J.U. Ahmed & Co.
6	Name of statutory auditor for current year	J.U. Ahmed & Co.
7	No. of Executive committee meeting held in FY 2017	5 (Five) times.
8	Date of last AGM held	December 30, 2017



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	Mr. Mosleh Uddin Ahmed	Chairperson
2	Dr. Golam Rahman	Vice-Chairperson
3	Mr. Badrul Munir	Treasurer
4	Dr. Akter Banu	Member
5	Mrs. Lulu Bilkis Khanam	Member
6	Mr. Kazi Ali Reza	Member
7	Ms. Gitali Bodrunnesa	Member

3 Objectives of the Organization

PSTC aims to improve the health, social security and physical living condition of the poor and socially disadvantaged. It is a not-for-profit organization but is committed to long term sustainability through multiplying its sources of funding and charging fees for services consistent with its social commitment.

4 Activities of the organization

The main objectives of the organization are:

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



5 Projects of PSTC

PSTC implemented following projects during the year under audit:

Sl. No.	Name of the Project	Donor	Status
A	Population, Health and Nutrition (PHN)		
1	PSTC - NHSDP	USAID	Closed
2	UPHCSDP, RCC, PA-2, (Service charge)	PSTC	
3	UPHCSDP, RCC, PA-2, ESP	GoB, ADB, DFID, SIDA	
4	UPHCSDP, DCCS, PA-1, (Service Charge)	PSTC	
5	UPHCSDP, DCCS, PA-1 ESP	GoB, ADB, DFID, SIDA	
6	UPHCSDP, GCC, PA-1, (Service charge), Gazipur	PSTC	
7	UPHCSDP, GCC, PA-1 (Drug revolving), Gazipur	PSTC	
8	UPHCSDP, GCC, PA-1, Gazipur	GoB, ADB, DFID, SIDA	
9	UPHCSDP, PA-4, (Service charge)	PSTC	
10	UPHCSDP, PA-4, ESP	GoB, ADB, DFID, SIDA	
11	MISHD	SMC/USAID	
12	UPHCSDP, PA-5, DSCC (Service Charge)	PSTC	
13	UPHCSDP, PA-5, DSCC, ESP	GoB, ADB, DFID, SIDA	
14	NHSDP - GFATM	BRAC	Closed
15	DGLA FP	Engender Health	Closed
16	PSTC Health Service Enterprise	PSTC	
B	Gender and Governance (GAG)		
1	HSHIWE Chanpara	ActionAid Bangladesh	
2	DISARI	Manusher Janno Foundation	Closed
3	She Can Project	ActionAid Bangladesh	Closed
4	Creating Spaces	Oxfam	
C	Skill Education and Training		
1	Training & Communication	PSTC	
2	Community Paramedic T I	PSTC	
3	Training Complex, Gazipur	PSTC	
4	Projanmo Fund	PSTC	
D	Youth and Adolescent Development (YAD)		
1	UBR	EKN	
2	UBR (Service Charge)	PSTC	
3	SANGJOG	EKN	
4	Hello I Am	EKN	
E	Climate Change and Adaptation (CCA)		
1	PEHRSC Khulna	Stichting SIMAVI, Netherlands	Closed
2	DIPECHO 8	ActionAid Bangladesh	Closed
3	SUR	Plan International Bangladesh	
4	PSTC-SANTE	Waste Netherlands	Closed
F	PSTC Corporate		
1	PSTC A/C	PSTC	
2	PSTC Corporate	PSTC	
3	PSTC Dev. Finance Programme	PSTC	Closed
4	Generated Fund	PSTC	



6 Significant Accounting Policies

6.1 Basis of preparation of financial statements

The Financial Statements have been prepared under historical cost convention on accrual basis. All activities included in the accounts are continuing in nature that is the Financial Statements have been prepared on going concern basis.

6.2 Currencies

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 presentation.

6.3 Fixed Assets & Depreciation

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.

6.4 Reporting period

Financial Statements cover one year from January 01, 2017 to December 31, 2017.



Particulars	COST			Rate	Balance as on January 01, 2017	Charged during the year	Adjusted during the year	DEPRECIATION		Written Down Value as on December 31, 2017
	Balance as on January 01, 2017	Addition/ Adjustment during the year	Disposal during the year					Taka	Taka	
Land	13,901,416	-	-	-	13,901,416	-	-	-	-	13,901,416
Building and office decoration:										
Building	33,975,422	720,315	-	10	34,695,737	10	17,194,234	1,750,150	-	18,944,385
Office decoration	7,836,607	-	7,836,607	10	783,660	705,295	-	-	1,488,955	6,347,652
Furniture and fixture										
Computer and hardware	52,537,111	2,352,936	-	12	54,890,047	12	34,601,728	2,434,598	-	37,036,327
Mobile phone	2,072,868	1,446,410	-	25	3,519,278	25	1,679,678	459,900	-	2,139,578
Motor vehicle	35,025	-	-	20	35,025	20	32,946	416	-	33,362
Generator	6,825,000	-	-	25	6,825,000	25	2,557,250	1,066,938	-	3,624,187
Equipment	56,350	-	-	20	56,350	20	54,368	396	-	54,764
Clinical equipment	29,069,663	4,402,261	-	20	33,471,924	20	15,713,127	3,551,759	-	19,264,887
UPS and computer	11,433,846	-	-	20	11,433,846	20	8,239,473	638,875	-	8,878,347
Total as on December 31, 2017	2,591,792	-	-	25	2,591,792	25	1,626,171	241,405	-	1,867,576
Total as on December 31, 2016	<u>160,335,100</u>	<u>8,921,922</u>	<u>-</u>		<u>169,257,022</u>		<u>82,482,635</u>	<u>10,849,732</u>	<u>-</u>	<u>93,332,367</u>
	<u>147,586,779</u>	<u>12,748,321</u>	<u>-</u>		<u>160,335,100</u>		<u>71,374,401</u>	<u>11,108,233</u>	<u>-</u>	<u>82,482,634</u>
										<u>77,852,466</u>

We could not confirm above balance with fixed assets register.



8 **Investment:** Tk. 3,571,500

The above balance is as per last year's accounts.

		2017 Taka	2016 Taka
9	Fixed Deposit Receipts (FDRs): Tk. 4,923,589		
	Balance as on January 01, 2017	4,732,566	7,057,617
	Add: Interest earned during the year	191,023	-
		<hr/>	<hr/>
	Less: Encashment during the year	4,923,589	7,057,617
		-	2,325,051
		<hr/>	<hr/>
		4,923,589	4,732,566
10	Advances and Pre-payments: Tk. 1,721,591		
	Balance as on January 01, 2017	1,625,182	2,246,927
	Add: Paid/refunded during the year	179,992	79,148
		<hr/>	<hr/>
	Less: Recovered/realized during the year	1,805,174	2,326,075
		83,583	700,893
		<hr/>	<hr/>
		1,721,591	1,625,182
11	Advance against office rent: Tk. 2,601,500		
	Balance as on January 01, 2017	2,601,500	2,601,500
	Add: Paid during the year	-	-
		<hr/>	<hr/>
		2,601,500	2,601,500
12	Cash and Bank Balances: Tk. 78,101,543		
	Cash-in-hand	209,118	35,996
	Petty Cash	104,291	451,762
	Cash at banks	77,788,134	99,787,453
		<hr/>	<hr/>
		78,101,543	100,275,211
13	Fund Account: Tk. 93,625,268		
	Balance as on January 01, 2017	183,191,838	140,495,859
	Surplus/(Deficit) for the year	(89,566,569)	34,859,372
		<hr/>	<hr/>
	Add: Adjustment for office decoration cost capitalized during the year	93,625,268	175,355,231
		-	7,836,607
		<hr/>	<hr/>
		93,625,268	183,191,838
14	Loan Account: Tk. 780,705		
	Loan taken (Note: 14.1)	31,240,525	30,084,820
	Less: Loan given (Note: 14.2)	30,459,820	29,024,820
		<hr/>	<hr/>
		780,705	1,060,000



	2017 Taka	2016 Taka
14.1 Loan taken: Tk. 31,240,525		

The break-up of above balance is as follows:

Balance as on January 01, 2017	28,181,320	12,712,000
Loan taken from PSTC	325,000	325,000
Loan taken from Project to Project	1,578,500	386,000
Loan taken from Others	<u>30,084,820</u>	<u>13,423,000</u>
Add: Received during the year		
Loan taken from PSTC	4,790,697	18,940,670
Loan taken from Others	<u>1,155,705</u>	<u>1,617,500</u>
	<u>5,946,402</u>	<u>20,558,170</u>
Less: Refunded during the year		
Loan refunded to PSTC	4,790,697	3,471,350
Loan refunded to Others	<u>-</u>	<u>425,000</u>
	<u>4,790,697</u>	<u>3,896,350</u>
Balance as on December 31, 2017	28,181,320	28,181,320
Loan taken from PSTC	325,000	325,000
Loan taken from Project to Project	2,734,205	1,578,500
Loan taken from Others	<u>31,240,525</u>	<u>30,084,820</u>

14.2 **Loan given:** Tk. 30,459,820

The break-up of above balance is as follows:

Balance as on January 01, 2017	28,698,820	12,712,000
Loan given to PSTC from Project	325,000	325,000
Loan given Project to Project	1,000	1,000
Loan given to Others	<u>29,024,820</u>	<u>13,038,000</u>
Add: Paid during the year		
Loan given to PSTC from Project	6,705,000	22,853,724
Less: Realized during the year		
Loan realized to PSTC from Project	<u>5,270,000</u>	<u>6,866,904</u>
Balance as on December 31, 2017	30,133,820	28,698,820
Loan given to PSTC from Project	325,000	325,000
Loan given to Project to Project	1,000	1,000
Loan given to Others	<u>30,459,820</u>	<u>29,024,820</u>



		2017 Taka	2016 Taka
15	Provisions: Tk. 72,441,805		
	Balance as on January 01, 2017	6,409,987	-
	Add: Provision made during the year	<u>72,441,805</u>	6,409,987
	Less: Paid during the year	78,851,792	6,409,987
	Balance as on December 31, 2017	<u>6,409,987</u>	-
		<u>72,441,805</u>	<u>6,409,987</u>

The break-up of above balance is as follows:

Salary and benefits	71,232,865	3,760,139
Honorarium, fees and consultancy	-	125,840
Travel and per diem/local conveyance	-	115,462
Utilities (Elec./Gas/WASA)	-	1,260
Office supplies	-	62,104
Clinic supplies and medicine expenses	-	1,329,815
Communication	5,480	8,468
Repair and maintenance	6,347	5,835
Programme related cost	1,197,113	907,952
Fuel cost	-	93,112
	<u>72,441,805</u>	<u>6,409,987</u>

16 **Grants received from donors:** Tk. 261,794,053

Total grants received from donors	311,436,920	225,670,476
Add: Balance received from closing project	-	700,693
	<u>311,436,920</u>	<u>226,371,169</u>
Less: Refunded during the year	9,986	754,695
	<u>311,426,934</u>	<u>225,616,474</u>
Less: Fund transferred to CHCP/PIP	49,632,881	1,537,033
	<u>261,794,053</u>	<u>224,079,441</u>
Less: Balance transferred to PSTC - Urban	-	400,000
	<u>261,794,053</u>	<u>223,679,441</u>

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



Population Services and Training Center (PSTC)

**Schedule of total grants
For the year ended December 31, 2017**

Sl. No.	Name of the Project	Donor	Grants received Taka
A	Population, Health and Nutrition (PHN)		
1	PSTC - NHSDP	USAID	40,640,507
2	UPHCSDP, RCC, PA-2 ESP	GoB, ADB, DFID, SIDA	26,829,020
3	UPHCSDP, PA-1 ESP	GoB, ADB, DFID, SIDA	23,120,416
4	UPHCSDP, GCC, PA-1, Gazipur	GoB, ADB, DFID, SIDA	19,232,741
5	UPHCSDP, PA-4 ESP	GoB, ADB, DFID, SIDA	23,721,329
6	MISHD	SMC/USAID	21,327,735
7	UPHCSDP, PA-5, DSCC ESP	GoB, ADB, DFID, SIDA	26,008,859
8	NHSDP - GFATM	BRAC	2,535,102
9	DGLAFTP	Engender Health	2,061,385
B	Gender and Governance (GAG)		
10	HSHIWE Chanpara	ActionAid Bangladesh	8,506,879
11	DISARI	Manusher Janno Foundation	691,856
12	She Can Project	ActionAid Bangladesh	5,360,389
13	Creating Spaces	OXFAM	6,917,912
C	Youth and Adolescent Development (YAD)		
14	UBR	EKN	13,540,171
15	SANGJOG	EKN	68,016,746
16	Hello I Am	EKN	18,110,717
D	Climate Change and Adaptation (CCA)		
17	SUR	Plan International Bangladesh	4,815,156
Total			311,436,920

-End-

