

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

**FOR THE PERIOD JANUARY 01, 2018
TO JUNE 30, 2018**

**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 June 30, 2018 and Consolidated Statement of Comprehensive Income and Consolidated Receipts and Payments Statement for the period January 01, 2018 to June 30, 2018 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 our 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 June 30, 2018 and of the result of its operations for the period 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: **November 22, 2018**
Dhaka



Population Services and Training Center (PSTC)


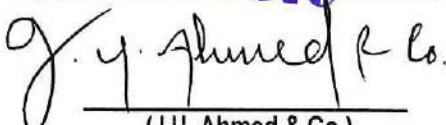
Consolidated Statement of Financial Position
As at June 30, 2018

Property and Assets	Notes	June 30, 2018 Taka	Dec. 31, 2017 Taka
Non-current assets			
Property, plant and equipment	7	72,830,547	75,924,655
Investment	8	3,571,500	3,571,500
Fixed Deposit Receipts (FDRs)	9	5,065,636	4,923,589
		<u>81,467,683</u>	<u>84,419,744</u>
Current assets			
Advances and Pre-payments	10	2,848,462	1,721,591
Advance against office rent	11	2,911,035	2,601,500
Pre-paid for secretariat work (FPAB)		3,400	3,400
Cash and bank balances	12	80,065,935	78,101,543
		<u>85,828,832</u>	<u>82,428,034</u>
Total Assets		<u>167,296,515</u>	<u>166,847,778</u>
Fund and Liabilities			
Fund Account	13	94,002,753	93,625,268
Loan Account	14	(1,638,004)	780,705
		<u>92,364,749</u>	<u>94,405,973</u>
Current liabilities			
Provisions	15	74,931,766	72,441,805
Total Fund and Liabilities		<u>167,296,515</u>	<u>166,847,778</u>

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


22.11.18
Chief Finance Officer
Chief Finance Officer
PSTC


Executive Director
PSTC


Treasurer
PSTC
Signed in terms of our Report even date.

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

Dated: November 22, 2018
Dhaka



Population Services and Training Center (PSTC)

Consolidated Statement of Comprehensive Income
For the period January 01, 2018 to June 30, 2018

Income	Notes	Jan. 18 - Jun. 18 Taka	Jan. 17 - Dec.17 Taka
Grants received :			
Grants received from donors	16	174,062,908	261,794,053
Revenue generated/Service charge		77,237,917	175,486,417
		<u>251,300,825</u>	<u>437,280,470</u>
Other received :			
Annual subscription		4,000	7,000
PSTC contribution		1,892,587	2,456,404
General overhead		5,423,950	8,678,066
Bank interest		631,999	1,564,960
Interest on FDR		162,924	232,267
Others		63,393	50,940
		<u>8,178,853</u>	<u>12,989,637</u>
Total Income		<u>259,479,678</u>	<u>450,270,107</u>
Expenditure			
Direct cost :			
Training and workshop		2,175,835	20,299,517
Clinic supplies and medicine expenses		14,012,416	13,311,910
Programme related cost		29,118,593	33,740,033
		<u>45,306,844</u>	<u>67,351,460</u>
Indirect cost :			
Salary and benefits		150,778,409	315,289,539
Honorarium, fees and consultancy		4,515,373	10,509,844
Travel and perdiem/local conveyance		6,033,111	11,754,818
Office rent		9,979,494	18,053,123
Utilities (Elec./Gas/WASA)		3,327,970	5,731,365
Consumable (Printing and stationery)		1,558,334	1,419,248
Office supplies		4,405,622	25,192,397
Communication		1,425,686	2,743,737
Repair and maintenance		1,439,994	2,176,132
PA contingency		101,621	187,477
Other expenses - Postage and Cleaning		136,222	92,664
Bank charge and commission		495,321	2,240,366
VAT and Income Tax		33,063	34,103
Overhead cost		2,907,788	4,840,487
Head Quarters shared cost		375,804	1,233,818
General operating/Administration cost		178,901	-
Service charge transfer		17,814,614	57,522,422
Audit fee		505,000	71,250
Balance carried forward		206,012,327	459,092,790



J.U. AHMED & CO.
Chartered Accountants

Notes	Jan. 18 - Jun. 18 Taka	Jan. 17 - Dec.17 Taka
Balance brought forward	206,012,327	459,092,790
Fuel cost	1,388,099	2,093,490
PSTC contribution	1,742,587	449,204
Depreciation	4,652,336	10,849,732
	<u>213,795,349</u>	<u>472,485,216</u>
Total Expenditure	<u>259,102,193</u>	<u>539,836,676</u>
Surplus/(Deficit) for the period	<u>377,485</u>	<u>(89,566,569)</u>
Total	<u>259,479,678</u>	<u>450,270,107</u>

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.

Susmita
22.11.18
Chief Finance Officer
PSTC

[Signature]
Executive Director
PSTC

[Signature]
Treasurer
PSTC

Signed in terms of our report of even date.

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

Dated: November 22, 2018
Dhaka



Population Services and Training Center (PSTC)

Consolidated Receipts and Payments Statement
For the period January 01, 2018 to June 30, 2018

Notes	Jan. 18 - Jun. 18 Taka	Jan. 17 - Dec.17 Taka
Receipts		
Opening balances		
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
	<u>83,025,132</u>	<u>105,007,777</u>
Grants received from donors	181,881,492	311,436,920
Revenue generated/Service charge	77,237,917	175,486,417
Annual subscription	4,000	7,000
PSTC contribution	1,892,587	2,456,404
General overhead	5,423,950	8,678,066
Bank interest	631,999	1,564,960
Interest on FDR	162,924	232,267
Advance realized	293,492	83,583
Loan from PSTC	10,818,849	5,946,402
Loan realized/refunded	21,784,750	5,270,000
Other receipts	63,393	50,940
Total Receipts	<u>383,220,485</u>	<u>616,220,736</u>
Payments		
Salary and benefits	147,490,191	247,816,813
Honorarium, fees and consultancy	4,515,373	10,635,684
Travel and per diem/local conveyance	6,033,111	11,870,280
Training and workshop	1,765,152	20,299,517
Office rent	9,979,494	18,053,123
Utilities (Elec./Gas/WASA)	3,327,970	5,732,625
Consumable (Printing and stationery)	1,558,334	1,419,248
Office supplies	4,405,622	25,254,501
Clinic supplies and medicine expenses	14,012,416	14,641,725
Communication	1,431,166	2,746,725
Repair and maintenance	1,446,341	2,175,620
Fuel cost	1,388,099	2,186,602
Other expenses - Postage and Cleaning	136,222	92,664
Bank charge and commission	495,321	2,240,366
Programme related cost	30,315,706	33,450,872
PA Contingency	101,621	187,477
VAT and Income Tax	33,063	34,103
Overhead cost	2,907,788	4,840,487
Head Quarters shared cost	375,804	1,233,818
General operating/administration cost	178,901	-
Balance carried forward	231,897,695	404,912,250




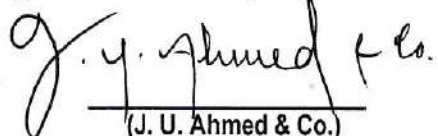
J.U. AHMED & CO.
Chartered Accountants

Notes	Jan. 18 - Jun. 18 Taka	Jan. 17 - Dec.17 Taka
Balance brought forward	231,897,695	404,912,250
Advance paid/refunded	1,260,363	179,992
Advance against office rent	469,535	-
Building construction/renovation cost	53,636	720,315
Computer and UPS	-	1,446,410
Furniture and fixture	416,193	2,352,936
Equipment	1,088,399	4,402,261
Grants refunded to donors	207,440	9,986
Loan to project	12,552,500	6,705,000
Loan refunded to PSTC	22,469,808	4,790,697
Service charge transfer	17,814,614	57,522,422
Audit fee	505,000	71,250
PSTC contribution	1,742,587	449,204
Fund transfer to CHCP/PIP/DSK and RH step	7,611,144	6,060,000
Fund transfer to project	-	43,572,881
Total Payments	<u>298,088,914</u>	<u>533,195,604</u>
Closing Balance		
Cash in hand	379,069	209,118
Petty cash	124,301	104,291
Cash at banks	76,106,610	77,788,134
Project Advance	3,455,955	-
FDR	5,065,636	4,923,589
	<u>85,131,571</u>	<u>83,025,132</u>
Total	<u>383,220,485</u>	<u>616,220,736</u>

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


22.11.18
Chief Finance Officer
PSTC


Executive Director
Executive Director
PSTC


Treasurer
PSTC
Signed in terms of our report of even date.

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

Dated: November 22, 2018
Dhaka



Population Services and Training Center (PSTC)
Programme-wise Receipts and Payments Statement
For the period January 01, 2018 to June 30, 2018

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	
Receipts														
Opening 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
Grants received from donors	124,526,228		4,439,073	285,250			48,293,100		4,337,941		-			181,881,492
Revenue generated/service charge	74,788,216		-	980,265			180,478		-		1,288,958			77,237,917
Annual subscription	-		-	-			-		-		4,000			4,000
PSTC contribution	-		242,587	-			-		-		1,650,000			1,892,587
General overhead	122,335		-	-			-		-		5,301,615			5,423,950
Bank interest	339,462		26,813	8,400			139,602		7,298		110,424			631,999
Interest on FDR	91,688		-	-			-		-		71,236			162,924
Advance realized	-		-	20,000			9,645		53,845		210,002			293,492
Loan from PSTC	4,866,349		94,000	-			4,558,500		-		1,300,000			10,818,849
Loan realized/refunded	-		-	-			-		-		21,784,750			21,784,750
Other receipts	1,380		-	-			-		-		62,013			63,393
Total Receipts	252,337,680		7,768,004	1,855,737			79,248,966		6,373,818		35,636,280			383,220,485



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	122,709,744		1,620,683		351,420		16,226,791		1,574,703		5,006,850		147,490,191	
Honorarium, fees and consultancy	4,488,080		27,293		-		-		-		-		4,515,373	
Travel and per diem/local conveyance	3,926,468		185,503		27,327		1,767,748		103,795		22,270		6,033,111	
Training and workshop	39,848		-		-		1,698,837		26,467		-		1,765,152	
Office rent	7,912,119		195,596		149,219		1,478,004		244,556		-		9,979,494	
Utilities (Elec./Gas/WASA)	3,080,778		2,448		76,246		147,498		21,000		-		3,327,970	
Consumable (Printing and stationery)	790,272		16,413		5,450		646,647		22,420		77,132		1,558,334	
Office supplies	4,135,928		26,396		12,265		227,912		3,121		-		4,405,622	
Clinic supplies and medicine expenses	14,012,416		-		-		-		-		-		14,012,416	
Communication	820,528		48,368		4,664		300,158		20,349		237,099		1,431,166	
Repair and maintenance	648,675		19,484		44,752		196,006		-		537,424		1,446,341	
Fuel cost	931,397		26,880		11,700		-		-		418,122		1,388,099	
Other expenses - Postage and Cleaning	124,202		-		-		-		-		12,020		136,222	
Bank charge and commission	441,836		10,492		1,631		30,775		6,117		4,470		495,321	
Programme related cost	11,985,907		1,694,451		234,391		13,148,041		3,036,934		215,982		30,315,706	
VAT and Income Tax	13,978		31		840		-		49		18,165		33,063	
PA contingency	101,621		-		-		-		-		-		101,621	
Overhead cost	694,056		-		-		2,213,732		-		-		2,907,788	
Head Quarters shared cost	-		-		-		375,804		-		-		375,804	
General operating/administration cost	178,901		-		-		-		-		-		178,901	
Advance paid	-		-		-		126,704		1,028,400		105,259		1,260,363	
Advance against office rent	48,000		-		-		-		21,535		400,000		469,535	
Building construction/renovation cost	53,636		-		-		-		-		-		53,636	
Computer and UPS	-		-		-		-		-		-		-	
Furniture and fixture	416,193		-		-		-		-		-		416,193	
Equipment	995,431		-		-		-		-		92,968		1,088,399	



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	
Grants refunded to donors	153,383		54,057		-		-		-		-		207,440	
Loan to Project	400,000		-		-		-		-		12,152,500		12,552,500	
Loan refunded to PSTC	17,511,308		-		-		4,558,500		-		400,000		22,469,808	
Service charge transfer	17,814,614		-		-		-		-		-		17,814,614	
Audit fee	-		-		-		150,000		-		355,000		505,000	
PSTC contribution	-		-		-		-		-		1,742,587		1,742,587	
Fund transfer to CHCP / PIP	-		-		-		7,611,144		-		-		7,611,144	
Total payments	214,429,319		3,928,095		919,905		50,904,301		6,109,446		21,797,948		298,088,914	
Closing Balance														
Cash in hand	369,962		3,099		593		5,415		-		-		379,069	
Petty cash	96,478		-		-		2,823		5,000		20,000		124,301	
Cash at banks	33,105,322		3,178,254		935,239		26,373,820		259,372		12,254,603		76,106,610	
Project Advance	834,792		658,556		-		1,962,607		-		-		3,455,955	
FDR	3,501,807		-		-		-		-		1,563,829		5,065,636	
Total	37,908,361		3,839,909		935,832		28,344,665		264,372		13,838,432		85,131,571	
	252,337,680		7,768,004		1,855,737		79,248,966		6,373,818		35,636,280		383,220,485	



Population Services and Training Center (PSTC)
Project-wise Receipts and Payments Statement
For the period January 01, 2018 to June 30, 2018

Particulars	Population, Health and Nutrition (PHN)									
	PSTC - AUHC (Income programme)	PSTC - AUHC - RDF	UCHCP	UPHCSDP, RCC, PA-2 ESP	UPHCSDP, PA-1 ESP	PSTC PA-1 DCCS UPHCSDP (Service Charge)	UPHCSDP, UNFPA, GRANT, GCC, PA-1, Gazipur	UPHCSDP, GCC, PA-1, Gazipur	UPHCSDP, PA-4 ESP	UPHCSDP (Old Service charge) (PA 4)
Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	1	2	3	4	5	6	7	8	9	10
Receipts										
Opening balance										
Cash in hand	-	-	-	2,694	-	-	-	947	20,236	-
Peity cash	-	-	-	-	27,000	-	-	22,500	-	-
Cash at banks	10,910,774	12,228,105	1,952	3,328,217	1,090,312	1,198,146	1,837	416,824	6,604,474	445
FDR	-	-	-	-	-	-	-	-	-	-
	10,910,774	12,228,105	1,952	3,330,911	1,117,312	1,198,146	1,837	440,271	6,624,710	445
Grants received from donors	-	-	-	22,566,100	30,675,476	-	-	12,456,265	16,672,861	-
Revenue generated/service charge	19,985,773	10,362,231	-	3,331,578	9,654,614	8,490,366	-	2,471,717	8,160,000	-
Annual subscription	-	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-
General overhead	122,335	-	-	-	-	-	-	-	-	-
Bank interest	58,720	160,045	20	14,626	18,530	11,357	-	7,657	31,930	-
Interest on FDR	-	-	-	-	-	-	-	-	-	-
Advance realized	-	-	-	-	-	-	-	-	-	-
Loan from PSTC	388,349	-	-	2,100,000	1,500,000	-	-	850,000	-	-
Loan realized/refunded	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	690	-
Total Receipts	31,465,951	22,750,381	1,972	31,343,215	42,965,932	9,699,869	1,837	16,226,110	31,490,191	445



Particulars	Population, Health and Nutrition (PHN)						Population, Health and Nutrition (PHN)			
	UPHCSDP (Service charge) (PA 4)	MISHD	UPHCSDP, PA-5, DSCC ESP	NHSDP - GFATM	HIV/AIDS, HAPS	BABU BARTA	PSTC Health Service Enterprise	DGLAFP	Sub Total	Safe City
	Taka 11	Taka 12	Taka 13	Taka 14	Taka 15	Taka 16	Taka 17	Taka 18	Taka 19	Taka 20
Receipts										
Opening balance										
Cash in hand	133,137	-	39,081	-	-	-	140	-	196,235	-
Petty cash	-	7,500	18,000	-	-	-	-	-	75,000	-
Cash at banks	1,714,680	386,699	5,529,985	154,019	4,541	61,514	271,569	2,821	43,906,914	245
FDR	-	-	-	-	-	-	3,423,873	-	3,423,873	-
	1,847,817	394,199	5,587,066	154,019	4,541	61,514	3,695,582	2,821	47,602,022	245
Grants received from donors	-	15,527,838	26,627,688	-	-	-	-	-	124,526,228	-
Revenue generated/service charge	6,388,238	-	5,849,044	-	-	-	94,655	-	74,788,216	-
Annual subscription	-	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-
General overhead	-	-	-	-	-	-	-	-	122,335	-
Bank interest	12,635	4,050	16,369	1,504	80	626	1,085	28	339,462	4
Interest on FDR	-	-	-	-	-	-	91,688	-	91,688	-
Advance realized	-	-	-	-	-	-	-	-	-	-
Loan from PSTC	-	-	28,000	-	-	-	-	-	4,866,349	-
Loan realized/refunded	-	-	-	-	-	-	-	-	-	-
Other receipts	690	-	-	-	-	-	-	-	1,380	-
Total Receipts	8,249,380	15,926,087	38,108,167	155,523	4,621	62,140	3,883,010	2,849	252,337,680	249



Particulars	Gender and Governance (GAG)					Skill Education and Training					Sub Total
	HSHWE Chanpara	She Can	OHR	Creating Spaces	Sub Total	Community Paramedic T C	Training & Communication	Training Complex, Gazipur	Projanmo Fund	Sub Total	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	21	22	23	24	25	26	27	28	29	30	
Receipts											
Opening balance											
Cash in hand	-	1,259	-	-	1,259	1,098	-	600	-	1,698	
Petty cash	1,959	-	-	-	1,959	-	-	-	-	-	
Cash at banks	173,388	61,940	17,613	2,709,127	2,962,313	149,413	79,191	309,872	21,648	560,124	
FDR	-	-	-	-	-	-	-	-	-	-	
	175,347	63,199	17,613	2,709,127	2,965,531	150,511	79,191	310,472	21,648	561,822	
Grants received from donors	2,013,203	-	-	2,425,870	4,439,073	285,250	-	-	-	285,250	
Revenue generated/service charge	-	-	-	-	-	201,800	-	778,465	-	980,265	
Annual subscription	-	-	-	-	-	-	-	-	-	-	
PSTC contribution	-	-	-	242,587	242,587	-	-	-	-	-	
General overhead	-	-	-	-	-	-	-	-	-	-	
Bank interest	-	-	310	26,499	26,813	-	2,653	5,378	369	8,400	
Interest on FDR	-	-	-	-	-	-	-	-	-	-	
Advance realized	-	-	-	-	-	-	-	20,000	-	20,000	
Loan from PSTC	94,000	-	-	-	94,000	-	-	-	-	-	
Loan realized/refunded	-	-	-	-	-	-	-	-	-	-	
Other receipts	-	-	-	-	-	-	-	-	-	-	
Total Receipts	2,282,550	63,199	17,923	5,404,083	7,768,004	637,561	81,844	1,114,315	22,017	1,855,737	



Particulars	Youth and Adolescent Development (YAD)				Climate Change and Adaptation (CCA)					
	UBR	UBR (Service Charge)	SANGJOG	Hello / Am	Sub Total	PEHRSC Khulina	DIPECHO 8	SUR	PSTC-SANTE	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Receipts										
Opening balance										
Cash in hand	71	-	-	9,855	9,926	-	-	-	-	-
Petty cash	22	-	2,310	-	2,332	-	-	5,000	-	5,000
Cash at banks	410,888	191,539	17,585,432	7,867,524	26,055,383	8,284	26,640	1,914,720	20,190	1,969,834
FDR	-	-	-	-	-	-	-	-	-	-
	410,981	191,539	17,587,742	7,877,379	26,067,641	8,284	26,640	1,919,720	20,190	1,974,834
Grants received from donors	7,668,275	-	29,903,725	10,721,100	48,293,100	-	-	4,337,841	-	4,337,841
Revenue generated/service charge	-	180,478	-	-	180,478	-	-	-	-	-
Annual subscription	-	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-
General overhead	-	-	-	-	-	-	-	-	-	-
Bank interest	13,427	2,630	123,545	-	139,602	126	-	6,817	355	7,298
Interest on FDR	-	-	-	-	-	-	-	-	-	-
Advance realized	-	-	9,645	-	9,645	-	-	53,845	-	53,845
Loan from PSTC	1,558,500	-	3,000,000	-	4,558,500	-	-	-	-	-
Loan realized/refunded	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total Receipts	9,651,183	374,647	50,624,657	18,598,479	79,248,966	8,410	26,640	6,318,223	20,545	6,373,818



Particulars	PSTC Corporate					Sub Total	Total
	PSTC A/C	PSTC Corporate	PSTC Dev.Finance Programme	Generated Fund			
	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	41	42	43	44	45	46	
Receipts							
Opening balance							
Cash in hand	-	-	-	-	-	209,118	
Petty cash	-	20,000	-	-	20,000	104,291	
Cash at banks	940,502	274,500	2,307	1,116,257	2,333,566	77,788,134	
FDR	-	-	-	1,499,716	1,499,716	4,923,589	
	940,502	294,500	2,307	2,615,973	3,853,282	83,025,132	
Grants received from donors	-	-	-	-	-	-	181,881,492
Revenue generated/service charge	-	1,288,958	-	-	1,288,958	77,237,917	
Annual subscription	4,000	-	-	-	4,000	4,000	
PSTC contribution	-	-	-	1,650,000	1,650,000	1,892,587	
General overhead	-	5,301,615	-	-	5,301,615	5,423,950	
Bank interest	-	5,700	40	104,684	110,424	631,999	
Interest on FDR	-	-	-	71,236	71,236	162,924	
Advance realized	-	210,002	-	-	210,002	293,492	
Loan from PSTC	-	1,300,000	-	-	1,300,000	10,818,849	
Loan realized/refunded	-	400,000	-	21,384,750	21,784,750	21,784,750	
Other receipts	-	62,013	-	-	62,013	63,393	
Total Receipts	944,502	8,862,788	2,347	25,826,643	35,636,280	383,220,485	



Particulars	Population, Health and Nutrition (PHN)									
	PSTC - AUHC (Income programme)	PSTC - AUHC - RDF	UCHCP	UPHCSDP, RCC, PA-2 ESP	UPHCSDP, PA-1 ESP	PSTC PA-1 DCCS UPHCSDP (Service Charge)	UPHCSDP, UNFPA, GRANT, GCC, PA-1, Gazipur	UPHCSDP, GCC, PA-1, Gazipur	UPHCSDP, PA-4 ESP	UPHCSDP (Old Service charge) (PA 4)
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	1	2	3	4	5	6	7	8	9	10
Payments										
Salary and benefits	19,741,356	175,782	-	21,233,047	26,012,084	-	-	10,676,240	23,249,078	-
Honorarium, fees and consultancy	2,493,475	-	-	341,235	-	-	-	1,213,702	-	-
Travel and perdiem/local conveyance	982,670	-	-	292,616	197,630	-	-	202,808	386,810	-
Training and workshop	-	-	-	-	-	-	-	35,848	-	-
Office rent	3,780,544	-	-	-	626,400	-	-	7,054	1,193,936	-
Utilities (Elec./Gas/WASA)	953,891	-	-	491,782	443,235	-	-	310,570	456,293	-
Consumable (Printing and stationery)	541,062	-	-	-	-	-	-	-	-	-
Office supplies	1,575,252	-	-	332,188	518,055	-	-	380,358	909,826	-
Clinic supplies and medicine expenses	-	10,413,220	-	2,530,861	-	-	-	1,068,335	-	-
Communication	253,976	-	-	59,801	62,735	-	-	61,146	115,200	-
Repair and maintenance	46,959	-	-	158,225	134,285	-	-	156,137	53,967	-
Fuel cost	-	-	-	316,090	116,550	-	-	254,883	-	-
Other expenses - Postage and Cleaning	-	-	-	121,418	-	-	-	-	-	-
Bank charge	78,123	79,436	575	60,979	36,101	10,765	-	69,776	50,177	-
Programme related cost	228,900	-	-	-	3,547,164	-	-	166,152	3,281,807	-
VAT and Income Tax	-	-	2	-	-	-	-	-	-	-
PA contingency	-	-	-	-	-	-	-	101,621	-	-
Overhead cost	-	-	-	-	-	-	-	-	-	-
Head Quarters shared cost	-	-	-	-	-	-	-	-	-	-
General operating/administration cost	-	-	-	-	-	-	-	-	-	-
Advance paid	-	-	-	-	-	-	-	-	-	-
Advance against office rent	-	-	-	-	-	-	-	-	-	-
Building construction/renovation cost	-	-	-	-	-	-	-	20,070	9,523	-
Computer and UPS	-	-	-	-	-	-	-	-	-	-
Furniture and fixture	-	-	-	-	-	-	-	-	19,490	-
Equipment	-	-	-	-	987,924	-	-	7,507	-	-



Particulars	Population, Health and Nutrition (PHN)				Population, Health and Nutrition (PHN)				Sub Total	Safe City
	UPHCSDP (Service charge) (PA 4)	MISHD	UPHCSDP, PA-5, DSCC ESP	NHSDP - GFATM	HIV/AIDS, HAPS	BABU BARTA	PSTC Health Service Enterprise	DGLAFP		
	Taka	Taka		Taka	Taka	Taka	Taka	Taka	Taka	Taka
	11	12	13	14	15	16	17	18	19	20
Payments										
Salary and benefits	-	8,551,249	12,808,408	-	-	-	262,500	-	122,709,744	-
Honorarium, fees and consultancy	-	-	439,668	-	-	-	-	-	4,488,080	-
Travel and per diem/local conveyance	-	1,735,659	128,275	-	-	-	-	-	3,926,468	-
Training and workshop	-	-	4,000	-	-	-	-	-	39,848	-
Office rent	-	885,785	1,418,400	-	-	-	-	-	7,912,119	-
Utilities (Elec./Gas/WASA)	-	36,745	388,262	-	-	-	-	-	3,080,778	-
Consumable (Printing and stationery)	-	249,210	-	-	-	-	-	-	790,272	-
Office supplies	-	-	420,249	-	-	-	-	-	4,135,928	-
Clinic supplies and medicine expenses	-	-	-	-	-	-	-	-	14,012,416	-
Communication	-	203,525	64,145	-	-	-	-	-	820,528	-
Repair and maintenance	-	39,120	59,982	-	-	-	-	-	648,675	-
Fuel cost	-	-	243,874	-	-	-	-	-	931,397	-
Other expenses - Postage and Cleaning	-	-	-	-	-	-	2,784	-	124,202	-
Bank charge	-	12,858	39,331	1,990	575	575	-	575	441,836	75
Programme related cost	-	1,988,420	2,773,464	-	-	-	-	-	11,985,907	-
VAT and Income Tax	-	-	-	150	8	63	13,753	2	13,978	-
PA contingency	-	-	-	-	-	-	-	-	101,621	-
Overhead cost	-	694,056	-	-	-	-	-	-	694,056	-
Head Quarters shared cost	-	-	-	-	-	-	-	-	-	-
General operating/administration cost	-	178,901	-	-	-	-	-	-	178,901	-
Advance paid	-	-	-	-	-	-	-	-	-	-
Advance against office rent	-	-	48,000	-	-	-	-	-	48,000	-
Building construction/renovation cost	-	-	24,043	-	-	-	-	-	53,636	-
Computer and UPS	-	-	-	-	-	-	-	-	-	-
Furniture and fixture	-	387,073	9,630	-	-	-	-	-	416,193	-
Equipment	-	-	-	-	-	-	-	-	995,431	-

Particulars	Gender and Governance (GAG)					Skill Education and Training				
	HSHWE Chanpara	She Can	OHR	Creating Spaces	Sub Total	Community Paramedic T C	Training & Communication	Training Complex, Gazipur	Projanmo Fund	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Payments										
Salary and benefits	757,370	-	-	863,313	1,620,683	110,920	-	240,500	-	351,420
Honorarium, fees and consultancy	-	-	-	27,293	27,293	-	-	-	-	-
Travel and perdiem/local conveyance	23,555	-	-	161,948	185,503	5,110	-	22,217	-	27,327
Training and workshop	-	-	-	-	-	-	-	-	-	-
Office rent	115,700	-	-	79,896	195,596	149,219	-	-	-	149,219
Utilities (Elec./Gas/WASA)	-	-	-	2,448	2,448	-	-	76,246	-	76,246
Consumable (Printing and stationery)	8,163	-	-	8,250	16,413	250	-	5,200	-	5,450
Office supplies	-	-	-	26,396	26,396	1,620	-	10,645	-	12,265
Clinic supplies and medicine expenses	-	-	-	-	-	-	-	-	-	-
Communication	25,190	5,147	-	18,031	48,368	2,770	-	1,894	-	4,664
Repair and maintenance	13,834	-	-	5,650	19,484	-	-	44,752	-	44,752
Fuel cost	-	-	-	26,880	26,880	-	-	11,700	-	11,700
Other expenses - Postage and Cleaning	-	-	-	-	-	-	-	-	-	-
Bank charge	882	3,995	575	4,965	10,492	231	575	710	115	1,631
Programme related cost	550,787	-	-	1,143,664	1,694,451	33,490	-	200,901	-	234,391
VAT and Income Tax	-	-	31	-	31	-	265	538	37	840
PA contingency	-	-	-	-	-	-	-	-	-	-
Overhead cost	-	-	-	-	-	-	-	-	-	-
Head Quarters shared cost	-	-	-	-	-	-	-	-	-	-
General operating/administration cost	-	-	-	-	-	-	-	-	-	-
Advance paid	-	-	-	-	-	-	-	-	-	-
Advance against office rent	-	-	-	-	-	-	-	-	-	-
Building construction/renovation cost	-	-	-	-	-	-	-	-	-	-
Computer and UPS	-	-	-	-	-	-	-	-	-	-
Furniture and fixture	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-



Particulars	Youth and Adolescent Development (YAD)				Climate Change and Adaptation (CCA)					
	UBR	UBR (Service Charge)	Sangjog	Hello I Am	Sub Total	PEHRSC Khulna	DIPECHO 8	SUR	PSTC-SANTE	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	31	32	33	34	35	36	37	38	39	40
Payments										
Salary and benefits	5,058,912	-	9,137,805	2,030,074	16,226,791	-	-	1,574,703	-	1,574,703
Honorarium, fees and consultancy	-	-	-	-	-	-	-	-	-	-
Travel and perdiem/local conveyance	138,855	-	1,409,779	219,114	1,767,748	-	-	103,795	-	103,795
Training and workshop	-	-	1,375,112	323,725	1,698,837	-	-	26,467	-	26,467
Office rent	152,714	-	1,107,100	218,190	1,478,004	-	-	244,556	-	244,556
Utilities (Elec./Gas/WASA)	13,662	-	104,584	29,252	147,498	-	-	21,000	-	21,000
Consumable (Printing and stationery)	132,116	-	430,033	84,498	646,647	-	-	22,420	-	22,420
Office supplies	60,298	-	125,119	42,495	227,912	-	-	3,121	-	3,121
Clinic supplies and medicine expenses	-	-	-	-	-	-	-	-	-	-
Communication	-	-	271,234	28,924	300,158	-	-	20,349	-	20,349
Repair and maintenance	47,743	-	102,668	45,595	196,006	-	-	-	-	-
Fuel cost	-	-	-	-	-	-	-	-	-	-
Other expenses - Postage and Cleaning	-	-	-	-	-	-	-	-	-	-
Bank charge	5,028	953	23,644	1,150	30,775	575	575	4,392	575	6,117
Programme related cost	1,495,442	-	11,134,527	518,072	13,148,041	-	-	3,036,934	-	3,036,934
VAT and Income Tax	-	-	-	-	-	13	-	-	36	49
PA contingency	-	-	-	-	-	-	-	-	-	-
Overhead cost	135,916	-	2,077,816	-	2,213,732	-	-	-	-	-
Head Quarters shared cost	-	-	375,804	-	375,804	-	-	-	-	-
General operating/administration cost	-	-	-	-	-	-	-	-	-	-
Advance paid	19,000	-	-	107,704	126,704	-	-	1,028,400	-	1,028,400
Advance against office rent	-	-	-	-	-	-	-	21,535	-	21,535
Building construction/renovation cost	-	-	-	-	-	-	-	-	-	-
Computer and UPS	-	-	-	-	-	-	-	-	-	-
Furniture and fixture	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-



Particulars	PSTC Corporate					Total
	PSTC A/C	PSTC Corporate	PSTC Dev.Finance Programme	Generated Fund	Sub Total	
	Taka	Taka	Taka	Taka	Taka	
	41	42	43	44	45	46
Payments						
Salary and benefits	-	5,006,850	-	-	5,006,850	147,490,191
Honorarium, fees and consultancy	-	-	-	-	-	4,515,373
Travel and per diem/local conveyance	-	22,270	-	-	22,270	6,033,111
Training and workshop	-	-	-	-	-	1,765,152
Office rent	-	-	-	-	-	9,979,494
Utilities (Elec./Gas/WASA)	-	-	-	-	-	3,327,970
Consumable (Printing and stationery)	-	77,132	-	-	77,132	1,558,334
Office supplies	-	-	-	-	-	4,405,622
Clinic supplies and medicine expenses	-	-	-	-	-	14,012,416
Communication	-	237,099	-	-	237,099	1,431,166
Repair and maintenance	-	537,424	-	-	537,424	1,446,341
Fuel cost	-	418,122	-	-	418,122	1,388,099
Other expenses - Postage and Cleaning	-	12,020	-	-	12,020	136,222
Bank charge	995	1,865	575	1,035	4,470	495,321
Programme related cost	-	215,982	-	-	215,982	30,315,706
VAT and Income Tax	-	570	4	17,591	18,165	33,063
PA contingency	-	-	-	-	-	101,621
Overhead cost	-	-	-	-	-	2,907,788
Head Quarters shared cost	-	-	-	-	-	375,804
General operating/administration cost	-	-	-	-	-	178,901
Advance paid	-	105,259	-	-	105,259	1,260,363
Advance against office rent	-	400,000	-	-	400,000	469,535
Building construction/renovation cost	-	-	-	-	-	53,636
Computer and UPS	-	-	-	-	-	-
Furniture and fixture	-	-	-	-	-	-
Equipment	-	92,968	-	-	92,968	416,193
	-	-	-	-	92,968	1,088,399



Particulars	Population, Health and Nutrition (PHN)									
	PSTC - AUHC (Income programme)	PSTC - AUHC - RDF	UCHCP	UPHCSDP, RCC, PA-2 ESP	UPHCSDP, PA-1 ESP	PSTC PA-1 DCCS UPHCSDP (Service Charge)	UPHCSDP, UNFPA, GRANT, GCC, PA-1, Gazipur	UPHCSDP, GCC, PA-1, Gazipur	UPHCSDP, PA-4 ESP	UPHCSDP (Old Service charge) (PA 4)
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	1	2	3	4	5	6	7	8	9	10
Payments										
Grants refunded to donors	-	-	-	-	-	-	-	-	-	-
Loan to Project	-	-	-	-	-	-	-	-	400,000	-
Loan refunded to PSTC	100,734	-	-	3,950,000	5,552,574	-	-	850,000	1,330,000	-
Service charge transfer	-	-	-	-	-	9,654,614	-	-	-	-
Audit fee	-	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-
Fund transfer to CHCP/PIP	-	-	-	-	-	-	-	-	-	-
Total payments	30,776,942	10,668,438	577	29,888,242	38,234,737	9,665,379	-	15,582,207	31,456,107	-
Closing Balance										
Cash in hand	275,000	-	-	19	-	-	-	545	20,000	-
Petty cash	2,634	2,344	-	-	27,000	-	-	22,500	-	-
Cash at banks	411,375	12,079,599	1,395	1,454,954	4,704,195	34,490	1,837	620,858	14,084	445
Project Advance	-	-	-	-	-	-	-	-	-	-
FDR	-	-	-	-	-	-	-	-	-	-
Total	689,009	12,081,943	1,395	1,454,973	4,731,195	34,490	1,837	643,903	34,084	445
	31,465,951	22,750,381	1,972	31,343,215	42,965,932	9,699,869	1,837	16,226,110	31,490,191	445



Particulars	Population, Health and Nutrition (PHN)					Population, Health and Nutrition (PHN)				
	UPHCSDP (Service charge) (PA 4)	MISHD	UPHCSDP, PA-5, DSCC ESP	NHSDP - GFATM	HIV/AIDS, HAPS	BABU BARTA	PSTC Health Service Enterprise	DGLAFP	Sub Total	Safe City
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Payments										
Grants refunded to donors	-	-	-	153,383	-	-	-	-	153,383	-
Loan to Project	-	-	-	-	-	-	-	-	400,000	-
Loan refunded to PSTC	-	-	5,728,000	-	-	-	-	-	17,511,308	-
Service charge transfer	8,160,000	-	-	-	-	-	-	-	17,814,614	-
Audit fee	-	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-
Fund transfer to CHCP/PIP	-	-	-	-	-	-	-	-	-	-
Total payments	8,160,000	14,962,601	24,597,731	155,523	583	638	279,037	577	214,429,319	75
Closing Balance										
Cash in hand	66,783	7,500	-	-	-	-	115	-	369,962	-
Petty cash	-	-	42,000	-	-	-	-	-	96,478	-
Cash at banks	22,597	121,194	13,468,436	-	4,038	61,502	102,051	2,272	33,105,322	174
Project Advance	-	834,792	-	-	-	-	-	-	834,792	-
FDR	-	-	-	-	-	-	3,501,807	-	3,501,807	-
Total	8,249,380	15,926,087	38,108,167	155,523	4,621	62,140	3,883,010	2,849	252,337,680	249



Particulars	Gender and Governance (GAG)					Skill Education and Training				
	HSHWE Chanpara	She Can	OHR	Creating Spaces	Sub Total	Community Paramedic TC	Training & Communication	Training Complex, Gazipur	Projanmo Fund	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	21	22	23	24	25	26	27	28	29	30
Payments										
Grants refunded to donors	-	54,057	-	-	54,057	-	-	-	-	-
Loan to Project	-	-	-	-	-	-	-	-	-	-
Loan refunded to PSTC	-	-	-	-	-	-	-	-	-	-
Service charge transfer	-	-	-	-	-	-	-	-	-	-
Audit fee	-	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-
Fund transfer to CHCP/PIP	-	-	-	-	-	-	-	-	-	-
Total payments	1,495,481	63,199	606	2,368,734	3,928,095	303,610	840	615,303	152	919,905
Closing Balance										
Cash in hand	3,099	-	-	-	3,099	48	-	545	-	593
Petty cash	-	-	-	-	-	-	-	-	-	-
Cash at banks	783,970	-	17,317	2,376,793	3,178,254	333,903	81,004	498,467	21,865	935,239
Project Advance	-	-	-	658,556	658,556	-	-	-	-	-
FDR	-	-	-	-	-	-	-	-	-	-
	787,069	-	17,317	3,035,349	3,839,909	333,951	81,004	499,012	21,865	935,832
Total	2,282,550	63,199	17,923	5,404,083	7,768,004	637,561	81,844	1,114,315	22,017	1,855,737



Particulars	Youth and Adolescent Development (YAD)			Climate Change and Adaptation (CCA)						
	UBR	UBR (Service Charge)	Sangjog	Hello / Am	Sub Total	PEHRSC Khulna	DIPECHO 8	SUR	PSTC-SANTE	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	31	32	33	34	35	36	37	38	39	40
Payments										
Grants refunded to donors	-	-	-	-	-	-	-	-	-	-
Loan to Project	-	-	-	-	-	-	-	-	-	-
Loan refunded to PSTC	1,558,500	-	3,000,000	-	4,558,500	-	-	-	-	-
Service charge transfer	-	-	-	-	-	-	-	-	-	-
Audit fee	-	-	150,000	-	150,000	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-
Fund transfer to CHCP/PIP	-	-	-	7,611,144	7,611,144	-	-	-	-	-
Total payments	8,818,186	953	30,825,225	11,259,937	50,904,301	588	575	6,107,672	611	6,109,446
Closing Balance										
Cash in hand	-	-	-	5,415	5,415	-	-	-	-	-
Petty cash	2,778	-	45	-	2,823	-	-	5,000	-	5,000
Cash at banks	661,531	373,694	18,186,968	7,151,627	26,373,820	7,822	26,065	205,551	19,934	259,372
Project Advance	168,688	-	1,612,419	181,500	1,962,607	-	-	-	-	-
FDR	-	-	-	-	-	-	-	-	-	-
	832,997	373,694	19,799,432	7,338,542	28,344,665	7,822	26,065	210,551	19,934	264,372
Total	9,651,183	374,647	50,624,657	18,598,479	79,248,966	8,410	26,640	6,318,223	20,545	6,373,818



Particulars	PSTC Corporate						Total
	PSTC A/C	PSTC Corporate	PSTC Dev. Finance Programme	Generated Fund	Sub Total	Total	
	Taka	Taka	Taka	Taka	Taka	Taka	
	41	42	43	44	45	46	
Payments							
Grants refunded to donors	-	-	-	-	-	-	207,440
Loan to Project	-	-	-	12,152,500	12,152,500	12,152,500	12,552,500
Loan refunded to PSTC	-	400,000	-	-	400,000	400,000	22,469,808
Service charge transfer	-	-	-	-	-	-	17,814,614
Audit fee	-	355,000	-	-	355,000	355,000	505,000
PSTC contribution	-	242,587	-	1,500,000	1,742,587	1,742,587	1,742,587
Fund transfer to CHCP/PIP	-	-	-	-	-	-	7,611,144
Total payments	995	8,125,148	579	13,671,126	21,797,848	21,797,848	298,088,914
Closing Balance							
Cash in hand	-	-	-	-	-	-	379,069
Petty cash	-	20,000	-	-	20,000	20,000	124,301
Cash at banks	943,507	717,640	1,768	10,591,688	12,254,603	12,254,603	76,106,610
Project Advance	-	-	-	-	-	-	3,455,955
FDR	-	-	-	1,563,829	1,563,829	1,563,829	5,065,636
	943,507	737,640	1,768	12,155,517	13,838,432	13,838,432	85,131,571
Total	944,502	8,862,788	2,347	25,826,643	35,636,280	35,636,280	383,220,485



Population Services and Training Center (PSTC)

Notes to the Financial Statements
For the period January 01, 2018 to June 30, 2018

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 Programs, Microcredit Program and others
4	Statutory Audit conducted up to	June 30, 2018
5	Name of statutory auditor for last year	J.U. Ahmed & Co.
6	Name of statutory auditor for current period	J.U. Ahmed & Co.
7	No. of Executive committee meeting held in FY 2017	3 (Three) 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 period under audit:

Sl. no.	Name	Designation
1	Mr. Mosleh Uddin Ahmed	Chairperson
2	Dr. Golam Rahman	Vice-Chairperson
3	Mr. Badrul Munir	Treasurer
4	Mrs. Lulu Bilkis Khanam	Member
5	Ms. Gitali Bodrunnesa	Member
6	Mr. Kazi Ali Reza	Member
7	Dr. Mohammad Bellal Hossain	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	DGLAFP	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	



Sl. No.	Name of the Project	Donor	Status
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 period presentations.

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 the period from January 01, 2018 to June 30, 2018.



7 Property, plant and equipment: Tk. 72,830,547

Particulars	COST				Rate %	DEPRECIATION				Written Down Value as on June 30, 2018 Taka
	Balance as on January 01, 2018 Taka	Addition/ Adjustment during the period Taka	Disposal during the period Taka	Balance as on June 30, 2018 Taka		Balance as on January 01, 2018 Taka	Charged during the period Taka	Adjusted during the period Taka	Balance as on June 30, 2017 Taka	
Land	13,901,416	-	-	13,901,416	-	-	-	-	-	13,901,416
Building and office decoration:										
Building	34,695,737	53,636	-	34,749,373	10	790,249	-	19,734,634	15,014,739	
Office decoration	7,836,607	-	-	7,836,607	10	317,383	-	1,806,338	6,030,269	
Furniture and fixture	54,890,047	416,193	-	55,306,240	12	1,096,195	-	38,132,521	17,173,718	
Computer and hardware	3,519,278	-	-	3,519,278	25	172,463	-	2,312,041	1,207,238	
Mobile phone	35,025	-	-	35,025	20	166	-	33,528	1,497	
Motor vehicle	6,825,000	-	-	6,825,000	25	400,102	-	4,024,289	2,800,711	
Generator	56,350	-	-	56,350	20	159	-	54,923	1,427	
Equipment:	33,471,924	1,088,399	-	34,560,323	20	1,529,544	-	20,794,430	13,765,893	
Clinical equipment	11,433,846	-	-	11,433,846	20	255,550	-	9,133,897	2,299,949	
UPS and computer	2,591,792	-	-	2,591,792	25	90,527	-	1,958,103	633,689	
Total as on June 30, 2018	169,257,022	1,558,228	-	170,815,250		4,652,336	-	97,984,702	72,830,547	
Total as on December 31, 2017	160,335,100	8,921,922	-	169,257,022		10,849,732	-	93,332,367	75,924,655	

We could not confirm above balance with fixed assets register.



J.U. AHMED & CO.
Chartered Accountants

	June 30, 2018 Taka	Dec. 31, 2017 Taka
8 Investment: Tk. 3,571,500		
The above balance is as per last period's accounts.		
9 Fixed Deposit Receipts (FDRs): Tk. 5,065,636		
Balance as on January 01, 2018	4,923,589	4,732,566
Add: Interest earned during the period	142,047	191,023
	<u>5,065,636</u>	<u>4,923,589</u>
10 Advances and Pre-payments: Tk. 2,848,462		
Balance as on January 01, 2018	1,721,591	1,625,182
Add: Paid/refunded during the period	1,260,363	179,992
	<u>2,981,954</u>	<u>1,805,174</u>
Less: Recovered/realized during the period	133,492	83,583
	<u>2,848,462</u>	<u>1,721,591</u>
11 Advance against office rent: Tk. 2,911,035		
Balance as on January 01, 2018	2,601,500	2,601,500
Add: Paid during the period	469,535	-
	<u>3,071,035</u>	<u>2,601,500</u>
Less: Realized/Adjusted during the period	160,000	-
	<u>2,911,035</u>	<u>2,601,500</u>
12 Cash and Bank Balances: Tk. 80,065,935		
Cash-in-hand	379,069	209,118
Petty Cash	124,301	104,291
Project Advance	3,455,955	-
Cash at banks	76,106,610	77,788,134
	<u>80,065,935</u>	<u>78,101,543</u>
13 Fund Account: Tk. 94,002,754		
Balance as on January 01, 2018	93,625,268	183,191,838
Surplus/(Deficit) for the period	377,485	(89,566,569)
	<u>94,002,753</u>	<u>93,625,268</u>
14 Loan Account: Tk. (1,638,004)		
Loan from PSTC (Note: 14.1)	19,589,566	31,240,525
Less: Loan to Project (Note: 14.2)	21,227,570	30,459,820
	<u>(1,638,004)</u>	<u>780,705</u>



J.U. AHMED & CO.
Chartered Accountants

	June 30, 2018 Taka	Dec. 31, 2017 Taka
14.1 Loan from PSTC: Tk. 19,589,566		
The break-up of above balance is as follows:		
Balance as on January 01, 2018		
Loan from PSTC	31,240,525	30,084,820
Add: Received during the period		
Loan from PSTC	10,818,849	5,946,402
	<u>42,059,374</u>	<u>36,031,222</u>
Less: Refunded during the period		
Loan realized/refunded	22,469,808	4,790,697
Balance as on June 30, 2018		
Loan from PSTC	<u>19,589,566</u>	<u>31,240,525</u>
14.2 Loan to Project: Tk. 21,227,570		
The break-up of above balance is as follows:		
Balance as on January 01, 2018		
Loan to Project	30,459,820	29,024,820
Add: Paid during the period		
Loan to Project	12,552,500	6,705,000
	<u>43,012,320</u>	<u>35,729,820</u>
Less: Realized during the period		
Loan realized/refunded	21,784,750	5,270,000
Balance as on June 30, 2018		
Loan to Project	<u>21,227,570</u>	<u>30,459,820</u>
15 Provisions: Tk. 74,931,766		
Balance as on January 01, 2018	72,441,805	6,409,987
Add: Provision made during the period	74,931,766	72,441,805
	<u>147,373,571</u>	<u>78,851,792</u>
Less: Paid during the period	72,441,805	6,409,987
Balance as on June 30, 2018	<u>74,931,766</u>	<u>72,441,805</u>
The break-up of above balance is as follows:		
Salary and benefits	74,521,083	71,232,865
Training and workshop	410,683	-
Communication	-	5,480
Repair and maintenance	-	6,347
Programme related cost	-	1,197,113
Fuel cost	-	-
	<u>74,931,766</u>	<u>72,441,805</u>



J.U. AHMED & CO.
Chartered Accountants

	Jan. 18 - Jun. 18 Taka	Jan. 17 - Dec.17 Taka
16 Grants received from donors: Tk. 174,062,908		
Total grants received from donors	181,881,492	311,436,920
Less: Refunded during the period	207,440	9,986
	<u>181,674,052</u>	<u>311,426,934</u>
Less: Fund transferred to CHCP/PIP/ DSK and RH step	7,611,144	49,632,881
	<u>174,062,908</u>	<u>261,794,053</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 period January 01, 2018 to June 30, 2018

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	22,566,100
2	UPHCSDP, PA-1 ESP	GoB, ADB, DFID, SIDA	30,675,476
3	UPHCSDP, GCC, PA-1, Gazipur	GoB, ADB, DFID, SIDA	12,456,265
4	UPHCSDP, PA-4 ESP	GoB, ADB, DFID, SIDA	16,672,861
5	MISHD	SMC/USAID	15,527,838
6	UPHCSDP, PA-5, DSCC ESP	GoB, ADB, DFID, SIDA	26,627,688
B	Gender and Governance (GAG)		
7	HSHIWE Chanpara	ActionAid Bangladesh	2,013,203
8	Creating Spaces	OXFAM	2,425,870
C	Skill Education and Training		
9	Community Paramedic T C	IKEA AND PSTC	285,250
D	Youth and Adolescent Development (YAD)		
10	UBR	EKN	7,668,275
11	SANGJOG	EKN	29,903,725
12	Hello I Am	EKN	10,721,100
E	Climate Change and Adaptation (CCA)		
13	SUR	Plan International Bangladesh	4,337,841
Total			181,881,492

-End-

