

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

FOR THE YEAR ENDED JUNE 30, 2021

INDEPENDENT AUDITORS' REPORT

Opinion

We have audited the accompanying Financial Statements of **Population Services and Training Center (PSTC)**, which comprise the Consolidated Statement of Financial Position as at June 30, 2021 and Consolidated Statement of Income and Expenditure and Consolidated Statement of Receipts and Payments for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the organization as at June 30, 2021, and its financial performance and its receipts and payments for the year then ended.

Basis for Opinion

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

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

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

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

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

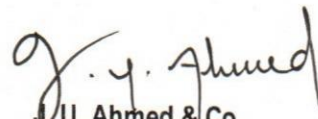
Auditor's responsibilities for the audit of the financial statements

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

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

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

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


J.U. Ahmed & Co.
Chartered Accountants
Signed by:
Jamiluddin Ahmed FCA, FCMA
Partner
DVC: 2111210679AS240158

Dated: October 24, 2021
Dhaka

Population Services and Training Center (PSTC)

Consolidated Statement of Financial Position
As of June 30, 2021

Property and Assets	Notes	June 30, 2021 Taka	June 30, 2020 Taka
Non-current assets			
Property, plant and equipment	6	58,293,412	61,828,980
Fixed Deposit Receipts (FDRs)	7	4,885,136	4,791,554
		<u>63,178,548</u>	<u>66,620,534</u>
Current assets			
Advances and Pre-payments	8	4,699,779	5,032,984
Advance against office rent	9	2,371,035	2,671,035
Cash and bank balances	10	30,291,663	31,819,679
		<u>37,362,477</u>	<u>39,523,698</u>
Total Assets		<u>100,541,025</u>	<u>106,144,231</u>
Fund and Liabilities			
Fund Account	11	100,341,025	106,144,231
		<u>100,341,025</u>	<u>106,144,231</u>
Current liabilities			
Payables	12	200,000	-
Total Fund and Liabilities		<u>100,541,025</u>	<u>106,144,231</u>

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



Component Manager (F&A)

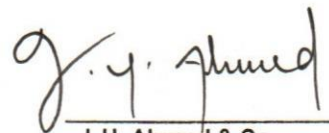


Executive Director



Treasurer

Signed in terms of our report of even date



J. U. Ahmed & Co.
Chartered Accountants
Signed by:
Jamiluddin Ahmed FCA, FCMA
Partner
DVC: 2111210679AS240158

Dated: October 24, 2021
Dhaka

Population Services and Training Center (PSTC)

Consolidated Statement of Income and Expenditure
For the year ended June 30, 2021

Income	Notes	2020 - 2021 Taka	2019 - 2020 Taka
Grants received:			
Grants received from donors	13	116,500,633	200,336,626
Revenue generated/Service charge		37,762,643	38,413,692
		154,263,276	238,750,318
Other received :			
Annual subscription		500	14,000
PSTC contribution		637,085	-
Partial salary		3,364,558	-
General overhead recovery		1,506,660	8,678,417
Bank interest		390,947	985,072
Interest on FDR		107,313	125,870
Gain/(loss) on sale of fixed assets	14	(72,483)	(708,164)
		5,934,580	9,095,195
Total Income		160,197,856	247,845,513
Expenditure			
Direct cost:			
Training and workshop		2,254,532	7,503,018
Clinic supplies and medicine expenses		4,572,086	2,737,312
Programme related cost		44,390,562	36,638,795
		51,217,180	46,879,125
Indirect cost:			
Salary and benefits		78,705,885	126,145,543
Honorarium, fees and consultancy		970,585	488,923
Travel and perdiem/local conveyance		4,152,562	7,531,959
Office rent		10,582,314	12,851,755
Utilities		1,895,234	1,978,515
Printing and stationery		801,767	1,491,367
Office supplies		874,241	933,013
Communication		1,830,177	1,685,303
Repair and maintenance		1,499,296	1,900,036
Other expenses - Postage and cleaning		212,350	196,546
Bank charge and commission		1,123,071	1,382,996
VAT and Income Tax		16,277	62,287
Income tax on FDR		10,731	-
Overhead cost		1,411,906	3,895,679
Head Quarters shared cost		659,644	611,387
Service charge transfer		525,000	16,459,801
Audit fee		205,000	92,000
Balance carried forward		105,476,040	177,707,109

J.U. AHMED & CO.
Chartered Accountants

Notes	2020 - 2021 Taka	2019 - 2020 Taka
Balance brought forward	105,476,040	177,707,109
Fuel cost	1,390,667	1,022,759
PSTC contribution	637,085	-
Depreciation	7,280,090	7,861,898
	<u>114,783,882</u>	<u>186,591,767</u>
Total Expenditure	166,001,062	233,470,892
Surplus/(Deficit) for the year	(5,803,206)	14,374,620
Total	<u>160,197,856</u>	<u>247,845,513</u>

Note: Revenue generated/Service charge, General overhead recovery, and Partial salary are for subsequent use of expansion of the programmes of PSTC.


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



Component Manager (F&A)

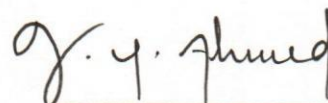


Executive Director



Treasurer

Signed in terms of our report of even date



J. U. Ahmed & Co.
Chartered Accountants
Signed by:
Jamiluddin Ahmed FCA, FCMA
Partner
DVC: 2111210679AS240158

Dated: October 24, 2021
Dhaka

Population Services and Training Center (PSTC)

Consolidated Statement of Receipts and Payments
For the year ended June 30, 2021

	Notes	2020 - 2021 Taka	2019 - 2020 Taka
Opening balances			
Cash in hand		46,780	65,304
Petty cash		71,473	175,880
Cash at banks		26,515,026	58,351,434
Project advance		5,186,400	-
FDR		4,791,554	4,680,771
		36,611,233	63,273,389
Grants received from donors		124,987,704	214,183,040
Revenue generated/Service charge		37,762,643	38,413,692
Annual subscription		500	14,000
PSTC contribution		637,085	-
Partial salary		3,364,558	-
General overhead recovery		1,506,660	8,678,417
Bank interest		390,947	985,072
Interest on FDR		107,313	125,870
Advance to project		-	4,511,221
Advance realized		80,110	149,386
Advance realized against office rent		300,000	-
Inter-project advance received by projects		14,600,000	23,780,000
Inter-project advance realized by PSTC Generated Fund		8,278,095	6,953,302
Sale of fixed assets		137,100	873,500
Total Receipts		228,763,948	361,940,889
Payments			
Salary and benefits		78,705,885	173,868,061
Honorarium, fees and consultancy		970,585	660,141
Travel and perdiem/local conveyance		4,152,562	7,616,919
Training and workshop		2,254,532	7,503,018
Office rent		10,582,314	12,851,755
Utilities		1,895,234	1,999,023
Printing and stationery		801,767	1,491,367
Office supplies		874,241	1,188,583
Clinic supplies and medicine expenses		4,572,086	2,737,312
Communication		1,830,177	1,693,103
Repair and maintenance		1,499,296	1,923,676
Fuel cost		1,390,667	1,102,765
Other expenses - Postage and cleaning		212,350	196,546
Bank charge and commission		1,123,071	1,410,309
Programme related cost		44,190,562	37,329,649
Balance carried forward		155,055,329	253,572,227

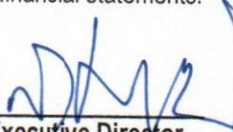
J.U. AHMED & CO.
Chartered Accountants

Notes	2020 - 2021 Taka	2019 - 2020 Taka
Balance brought forward	155,055,329	253,572,227
VAT and Income Tax	16,277	62,287
Income tax on FDR	10,731	-
Overhead cost	1,411,906	3,895,679
Head Quarters shared cost	659,644	611,387
Advance paid	25,000	179,925
Advance refunded	-	50,000
Building construction/renovation cost	2,521,820	41,726
Computer and accessories	44,350	318,220
Furniture and fixture	-	1,700,997
Clinical equipment	316,195	-
Equipment	1,071,741	2,307,746
Grants refunded to donors	180,985	-
Inter-project advance issued by PSTC Generated Fund	13,100,000	26,701,246
Inter-project advance refunded by projects	9,500,000	5,400,000
Service charge transfer	525,000	16,459,801
Audit fee	205,000	182,000
PSTC contribution	637,085	-
Fund transfer to CHCP/PIP/DSK/RHSTEP	8,306,086	13,846,414
Total Payments	193,587,149	325,329,656
Closing Balance		
Cash in hand	16,975	46,780
Petty cash	142,500	71,473
Cash at banks	29,013,872	26,515,026
Project Advance	1,118,316	5,186,400
FDR	4,885,136	4,791,554
Total	35,176,799	36,611,233
	228,763,948	361,940,889

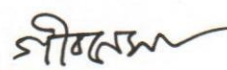
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Component Manager (F&A)

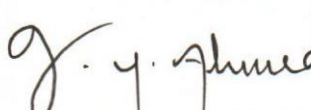


Executive Director



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J. U. Ahmed

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Dated: **October 24, 2021**
Dhaka

Population Services and Training Center (PSTC)

**Thematic Area-wise Statement of Receipts and Payments
For the year ended June 30, 2021**

Particulars	Population, Health and Nutrition (PHN)	Gender and Governance (GAG)	Skills Education and Training (SET)	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	33,586	-	3,194	10,000	-	-	46,780
Petty cash	22,500	-	-	8,973	20,000	20,000	71,473
Cash at banks	6,161,296	142,636	993,692	10,790,322	71,026	8,356,054	26,515,026
Project Advance	846,514	564,444	-	1,650,524	2,124,918	-	5,186,400
FDR	-	-	-	-	-	4,791,554	4,791,554
	7,063,896	707,080	996,886	12,459,819	2,215,944	13,167,608	36,611,233
Grants received from donors	60,822,443	4,023,743	-	25,011,123	35,130,395	-	124,987,704
Revenue generated/service charge	20,588,447	-	4,443,696	-	-	12,730,500	37,762,643
Annual subscription	-	-	-	-	-	500	500
PSTC contribution	-	637,085	-	-	-	-	637,085
Partial salary	-	-	-	-	-	3,364,558	3,364,558
General overhead recovery	-	-	-	-	-	1,506,660	1,506,660
Bank interest	92,582	14,628	16,665	71,123	79,486	116,463	390,947
Interest on FDR	-	-	-	-	-	107,313	107,313
Advance to project	-	-	-	-	-	-	-
Advance realized	-	-	-	20,595	52,515	7,000	80,110
Advance realized against office rent	-	-	-	-	-	300,000	300,000
Inter-project advance received by projects	4,600,000	-	100,000	-	-	9,900,000	14,600,000
Inter-project advance realized by PSTC Generated Fund	-	-	-	-	-	8,278,095	8,278,095
Sale of fixed asset	-	-	-	-	-	137,100	137,100
Total Receipts	93,167,368	5,382,536	5,557,247	37,562,660	37,478,340	49,615,797	228,763,948

Particulars	Population, Health and Nutrition (PHN)	Gender and Governance (GAG)	Skills Education and Training (SET)	Youth and Adolescent Development (YAD)	Climate Change and Adaptation (CCA)	PSTC Corporate	Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Payments							
Salary and benefits	51,649,685	1,998,943	1,097,209	6,172,434	6,361,005	11,426,609	78,705,885
Honorarium, fees and consultancy	833,685	136,900	-	-	-	-	970,585
Travel and perdiem/local conveyance	2,964,556	201,819	29,755	531,420	374,931	50,081	4,152,562
Training and workshop	2,254,532	-	-	-	-	-	2,254,532
Office rent	6,521,318	179,164	625,854	800,152	740,134	1,715,692	10,582,314
Utilities	1,381,560	5,284	179,197	76,665	13,824	238,704	1,895,234
Printing and stationery	444,962	26,415	6,576	92,424	86,075	145,315	801,767
Office supplies	640,873	47,193	9,764	96,974	62,405	17,032	874,241
Clinic supplies and medicine expenses	4,572,086	-	-	-	-	-	4,572,086
Communication	730,778	33,270	20,958	144,995	110,165	790,011	1,830,177
Repair and maintenance	303,352	11,849	135,025	255,112	13,824	780,134	1,499,296
Fuel cost	404,567	8,892	20,710	124,942	-	831,556	1,390,667
Other expenses - Postage and cleaning	-	2,020	-	78,207	99,523	32,600	212,350
Bank charge and commission	974,151	12,202	9,307	49,344	25,355	52,712	1,123,071
Programme related cost	1,635,083	2,022,371	531,408	10,539,693	29,176,095	285,912	44,190,562
VAT and Income Tax	1,274	707	231	984	-	13,081	16,277
Income Tax on FDR	-	-	-	-	-	10,731	10,731
Overhead cost	1,162,906	-	-	249,000	-	-	1,411,906
Head Quarters shared cost	-	-	-	659,644	-	-	659,644
Advance paid	-	-	-	-	-	25,000	25,000
Advance refunded	-	-	-	-	-	-	-
Building construction/renovation cost	1,221,820	-	-	-	-	1,300,000	2,521,820
Computer and accessories	44,350	-	-	-	-	-	44,350
Furniture and fixture	-	-	-	-	-	-	-
Clinical equipment	316,195	-	-	-	-	-	316,195
Equipment	1,064,841	-	-	-	-	6,900	1,071,741

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	73,988	-	-	-	106,997	-	180,985
Inter-project advance issued by PSTC Generated Fund	-	-	-	-	-	13,100,000	13,100,000
Inter-project advance refunded by projects	-	-	-	7,500,000	-	2,000,000	9,500,000
Service charge transfer	525,000	-	-	-	-	-	525,000
Audit fee	-	-	-	145,000	-	60,000	205,000
PSTC contribution	-	-	-	-	-	637,085	637,085
Fund transfer to CHCP/PIP	-	-	-	7,978,087	-	327,999	8,306,086
Total payments	79,721,562	4,687,029	2,665,994	35,495,077	37,170,333	33,847,154	193,587,149
Closing Balance							
Cash in hand	10,077	-	6,898	-	-	-	16,975
Petty cash	112,500	-	-	-	10,000	20,000	142,500
Cash at banks	12,204,913	695,507	2,884,355	2,067,583	298,007	10,863,507	29,013,872
Project Advance	1,118,316	-	-	-	-	-	1,118,316
FDR	-	-	-	-	-	4,885,136	4,885,136
	13,445,806	695,507	2,891,253	2,067,583	308,007	15,768,643	35,176,799
Total	93,167,368	5,382,536	5,557,247	37,562,660	37,478,340	49,615,797	228,763,948

Population Services and Training Center (PSTC)
Project-wise Statement of Receipts and Payments
For the year ended June 30, 2021

Particulars	Population, Health and Nutrition (PHN)										
	PSTC - AUHC (Income programme)	PSTC Model Clinic Gazipur	PSTC - AUHC - RDF	UPHCSDP, RCC, PA-2 ESP	UPHCSDP, PA- 1 ESP	UPHCSDP, GCC, PA-1, Gazipur	UPHCSDP, PA-4 ESP	UPHCSDP II, PA-4 ESP	MISHD	UPHCSDP, PA-5, DSCC ESP	BABU BARTA
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	1	2	3	4	5	6	7	8	9	10	11
Receipts											
Opening balance											
Cash in hand	-	33,586	-	-	-	-	-	-	-	-	-
Petty cash	-	-	-	-	-	-	-	-	7,500	-	-
Cash at banks	94,370	570,446	597,715	32,088	23,659	28,218	37,229	4,414,464	173,657	30,121	61,152
Project Advance		-	-				-		846,514	-	
FDR	-	-	-	-	-	-	-	-	-	-	-
	94,370	604,032	597,715	32,088	23,659	28,218	37,229	4,414,464	1,027,671	30,121	61,152
Grants received from donors	-	-	-	-	-	-	-	34,384,306	26,438,137	-	-
Revenue generated/service charge	-	1,844,925	-	-	-	-	-	14,719,152	-	-	15,000
Annual subscription	-	-	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-	-
Partial salary	-	-	-	-	-	-	-	-	-	-	-
General overhead recovery	-	-	-	-	-	-	-	-	-	-	-
Bank interest	1,209	8,935	7,221	332	262	265	248	61,967	8,915	294	684
Interest on FDR	-	-	-	-	-	-	-	-	-	-	-
Advance realized	-	-	-	-	-	-	-	-	-	-	-
Advance realized against office rent	-	-	-	-	-	-	-	-	-	-	-
Inter-project advance received by projects	-	-	-	-	-	-	-	-	-	-	-
Inter-project advance realized by PSTC Generated Fund	-	-	-	-	-	-	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-
Total Receipts	95,579	2,457,892	604,936	32,420	23,921	28,483	37,477	53,579,889	27,474,723	30,415	76,836

Particulars	Population, Health and Nutrition (PHN)		Gender and Governance (GAG)	Skills Education and Training (SET)				
	PSTC Model Clinic - Aftabnagar	Sub Total	Creating Spaces	Community Paramedic Training Institute	Training & Communication	PSTC Training Complex, Gazipur	Projanmo Fund	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	12	13	14	15	16	17	18	19
Receipts								
Opening balance								
Cash in hand		33,586	-	232	-	2,962	-	3,194
Petty cash	15,000	22,500	-	-	-	-	-	-
Cash at banks	98,177	6,161,296	142,636	653,478	83,360	234,051	22,803	993,692
Project Advance		846,514	564,444					-
FDR	-	-	-	-	-	-	-	-
	113,177	7,063,896	707,080	653,710	83,360	237,013	22,803	996,886
Grants received from donors	-	60,822,443	4,023,743	-	-	-	-	-
Revenue generated/service charge	4,009,370	20,588,447	-	1,499,700	-	2,943,996	-	4,443,696
Annual subscription	-	-	-	-	-	-	-	-
PSTC contribution	-	-	637,085	-	-	-	-	-
Partial salary	-	-	-	-	-	-	-	-
General overhead recovery	-	-	-	-	-	-	-	-
Bank interest	2,250	92,582	14,628	11,452	2,897	1,514	802	16,665
Interest on FDR	-	-	-	-	-	-	-	-
Advance realized	-	-	-	-	-	-	-	-
Advance realized against office rent	-	-	-	-	-	-	-	-
Inter-project advance received by projects	4,600,000	4,600,000	-	-	-	100,000	-	100,000
Inter-project advance realized by PSTC Generated Fund	-	-	-	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-	-	-
Total Receipts	8,724,797	93,167,368	5,382,536	2,164,862	86,257	3,282,523	23,605	5,557,247

Particulars	Youth and Adolescent Development (YAD)					Climate Change and Adaptation (CCA)			PSTC Corporate						Total
	UBR 2	UBR (Service Charge)	SANGJOG	Hello I Am	Sub Total	FGE	SURP 2 Project	Sub Total	PSTC A/C	PSTC Corporate	Development Finance	Generated Fund	PSTC Bhaban	Sub Total	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	
Receipts															
Opening balance															
Cash in hand	-	-	-	10,000	10,000			-	-	-	-	-	-	-	46,780
Petty cash	7,773	-	1,200	-	8,973	10,000	10,000	20,000	-	20,000	-	-	-	20,000	71,473
Cash at banks	4,346,032	1,068,788	143,287	5,232,215	10,790,322	65,126	5,900	71,026	1,263,542	2,566,434	151,767	4,374,311	-	8,356,054	26,515,026
Project Advance	31,221	-	-	1,619,303	1,650,524		2,124,918	2,124,918	-	-	-	-	-	-	5,186,400
FDR	-	-	-	-	-		-	-	-	-	-	4,791,554	-	4,791,554	4,791,554
	4,385,026	1,068,788	144,487	6,861,518	12,459,819	75,126	2,140,818	2,215,944	1,263,542	2,586,434	151,767	9,165,865	-	13,167,608	36,611,233
Grants received from donors	6,366,644	-	7,362,698	11,281,781	25,011,123	14,325,819	20,804,576	35,130,395	-	-	-	-	-	-	124,987,704
Revenue generated/service charge	-	-	-	-	-	-	-	-	-	2,000,000	-	828,000	9,902,500	12,730,500	37,762,643
Annual subscription	-	-	-	-	-	-	-	-	500	-	-	-	-	500	500
PSTC contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	637,085
Partial salary	-	-	-	-	-	-	-	-	-	3,364,558	-	-	-	3,364,558	3,364,558
General overhead recovery	-	-	-	-	-	-	-	-	-	1,506,660	-	-	-	1,506,660	1,506,660
Bank interest	26,571	9,856	2,111	32,585	71,123	31,556	47,930	79,486	-	13,073	1,987	72,654	28,749	116,463	390,947
Interest on FDR	-	-	-	-	-	-	-	-	-	-	-	107,313	-	107,313	107,313
Advance realized	9,095	-	-	11,500	20,595	52,515	-	52,515	-	7,000	-	-	-	7,000	80,110
Advance realized against office rent	-	-	-	-	-	-	-	-	-	300,000	-	-	-	300,000	300,000
Inter-project advance received by projects	-	-	-	-	-	-	-	-	-	8,400,000	-	-	1,500,000	9,900,000	14,600,000
Inter-project advance realized by PSTC Generated Fund	-	-	-	-	-	-	-	-	-	-	-	8,278,095	-	8,278,095	8,278,095
Sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	137,100	-	137,100	137,100
Total Receipts	10,787,336	1,078,644	7,509,296	18,187,384	37,562,660	14,485,016	22,993,324	37,478,340	1,264,042	18,177,725	153,754	18,589,027	11,431,249	49,615,797	228,763,948

Particulars	Population, Health and Nutrition (PHN)										
	PSTC - AUHC (Income	PSTC Model Clinic Gazipur &	PSTC - AUHC - RDF	UPHCSDP, RCC, PA-2	UPHCSDP, PA- 1 ESP	UPHCSDP, GCC, PA-1,	UPHCSDP, PA-4	UPHCSDP-2, PA-4	MISHD	UPHCSDP, PA-5, DSCC ESP	BABU BARTA
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka		Taka
	1	2	3	4	5	6	7	8	9	10	11
Payments											
Salary and benefits	-	1,016,110	-	-	-	-	-	29,865,062	16,609,758	-	-
Honorarium, fees and consultancy	-	85,309	-	-	-	-	-	722,902		-	-
Travel and perdiem/local conveyance	-	24,360	-	-	-	-	-	597,890	2,319,716	-	-
Training and workshop	-	-	-	-	-	-	-	201,992	2,052,540	-	-
Office rent	-	-	-	-	-	-	-	2,376,832	1,603,458	-	-
Utilities	-	-	-	-	-	-	-	849,734	102,289	-	-
Printing and stationery	-	29,512	-	-	-	-	-	-	341,082		-
Office supplies	-	20,850	-	-	-	-	-	350,693	145,240	-	-
Clinic supplies and medicine expenses	-	235,157	-	-	-	-	-	3,908,635		-	-
Communication	-	-	-	15,507	7,016	12,077	17,532	88,340	543,924	12,126	-
Repair and maintenance	-	11,610	-	-	-	-	-	120,832	101,950	-	-
Fuel cost	-	2,230	-	-	-	-	-	329,741		-	-
Other expenses - Postage and cleaning	-	-	-	-	-	-	-	-		-	-
Bank charge	7,830	4,788	21,020	16,880	16,880	16,380	19,920	826,366	19,909	18,260	2,780
Programme related cost	-	15,738	-	-	-	-	-	601,111	977,369	-	-
VAT and Income Tax	121	-	722	33	25	26	25	-		29	68
Income Tax on FDR		-		-	-	-	-			-	-
Overhead cost	-	-	-	-	-	-	-	-	1,162,906	-	-
Head Quarters shared cost	-	-	-	-	-	-	-	-	-	-	-
Advance paid	-	-	-	-	-	-	-	-	-	-	-
Building construction/renovation cost	-	-	-	-	-	-	-	1,221,820	-	-	-
Computer and accessories	-	-	-	-	-	-	-	-	44,350	-	-
Clinical equipment	-	198,195	-	-	-	-	-	-		-	-
Equipment	-	-	-	-	-	-	-	1,064,841	-	-	-

Particulars	Population, Health and Nutrition (PHN)		Gender and Governance (GAG)	Skills Education and Training (SET)				
	PSTC Health Service Enterprise	Sub Total	Creating Spaces	Community Paramedic T C	Training & Communication	Training Complex, Gazipur	Projanmo Fund	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	12	13	14	15	16	17	18	19
Payments								
Salary and benefits	4,158,755	51,649,685	1,998,943	303,072	-	794,137	-	1,097,209
Honorarium, fees and consultancy	25,474	833,685	136,900	-	-	-	-	-
Travel and perdiem/local conveyance	22,590	2,964,556	201,819	10,100	-	19,655	-	29,755
Training and workshop	-	2,254,532	-	-	-	-	-	-
Office rent	2,541,028	6,521,318	179,164	625,854	-	-	-	625,854
Utilities	429,537	1,381,560	5,284	-	-	179,197	-	179,197
Printing and stationery	74,368	444,962	26,415	2,356	-	4,220	-	6,576
Office supplies	124,090	640,873	47,193	9,764	-	-	-	9,764
Clinic supplies and medicine expenses	428,294	4,572,086	-	-	-	-	-	-
Communication	34,256	730,778	33,270	9,758	-	11,200	-	20,958
Repair and maintenance	68,960	303,352	11,849	11,445	-	123,580	-	135,025
Fuel cost	72,596	404,567	8,892	-	-	20,710	-	20,710
Other expenses - Postage and cleaning	-	-	2,020	-	-	-	-	-
Bank charge	3,138	974,151	12,202	5,872	1,440	1,880	115	9,307
Programme related cost	40,865	1,635,083	2,022,371	178,918	-	352,490	-	531,408
VAT and Income Tax	225	1,274	707	-	-	151	80	231
Income Tax on FDR	-	-	-	-	-	-	-	-
Overhead cost	-	1,162,906	-	-	-	-	-	-
Head Quarters shared cost	-	-	-	-	-	-	-	-
Advance paid	-	-	-	-	-	-	-	-
Building construction/renovation cost	-	1,221,820	-	-	-	-	-	-
Computer and accessories	-	44,350	-	-	-	-	-	-
Clinical equipment	118,000	316,195	-	-	-	-	-	-
Equipment	-	1,064,841	-	-	-	-	-	-

Particulars	Youth and Adolescent Development (YAD)					Climate Change and Adaptation (CCA)			PSTC Corporate						Total
	UBR 2	UBR (Service	Sangjog	Hello I Am	Sub Total	FGE	SURP 2 Project	Sub Total	PSTC A/C	PSTC Corporate	Development Finance	Generated Fund	PSTC Bhaban	Sub Total	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka		Taka	Taka	Taka	
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	
Payments															
Salary and benefits	2,673,320	-	-	3,499,114	6,172,434	2,557,673	3,803,332	6,361,005	-	11,426,609	-	-	-	11,426,609	78,705,885
Honorarium, fees and consultancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	970,585
Travel and perdiem/local conveyance	231,155	-	-	300,265	531,420	147,541	227,390	374,931	-	50,081	-	-	-	50,081	4,152,562
Training and workshop	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,254,532
Office rent	310,000	-	-	490,152	800,152	248,624	491,510	740,134	-	1,715,692	-	-	-	1,715,692	10,582,314
Utilities	26,388	-	-	50,277	76,665	-	13,824	13,824	-	238,704	-	-	-	238,704	1,895,234
Printing and stationery	82,928	-	-	9,496	92,424	86,075	-	86,075	-	145,315	-	-	-	145,315	801,767
Office supplies	16,574	-	-	80,400	96,974	-	62,405	62,405	-	17,032	-	-	-	17,032	874,241
Clinic supplies and medicine expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,572,086
Communication	72,940	-	4,645	67,410	144,995	38,741	71,424	110,165	-	757,616	-	-	32,395	790,011	1,830,177
Repair and maintenance	95,836	-	-	159,276	255,112	-	13,824	13,824	-	767,134	-	-	13,000	780,134	1,499,296
Fuel cost	124,942	-	-	-	124,942	-	-	-	-	831,556	-	-	-	831,556	1,390,667
Other expenses - Postage and cleaning	-	-	-	78,207	78,207	-	99,523	99,523	-	32,600	-	-	-	32,600	212,350
Bank charge	13,689	1,168	4,651	29,836	49,344	14,275	11,080	25,355	17,872	4,920	1,990	18,690	9,240	52,712	1,123,071
Programme related cost	5,475,102	-	-	5,064,591	10,539,693	11,285,090	17,891,005	29,176,095	-	285,912	-	-	-	285,912	44,190,562
VAT and Income Tax	-	984	-	-	984	-	-	-	-	1,307	198	7,265	4,311	13,081	16,277
Income Tax on FDR	-	-	-	-	-	-	-	-	-	-	-	10,731	-	10,731	10,731
Overhead cost	249,000	-	-	-	249,000	-	-	-	-	-	-	-	-	-	1,411,906
Head Quarters shared cost	659,644	-	-	-	659,644	-	-	-	-	-	-	-	-	-	659,644
Advance paid	-	-	-	-	-	-	-	-	-	5,000	-	-	20,000	25,000	25,000
Building construction/renovation cost	-	-	-	-	-	-	-	-	-	-	-	-	1,300,000	1,300,000	2,521,820
Computer and accessories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,350
Clinical equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	316,195
Equipment	-	-	-	-	-	-	-	-	-	6,900	-	-	-	6,900	1,071,741

Particulars	Population, Health and Nutrition (PHN)										
	PSTC - AUHC (Income programme)	PSTC Model Clinic Gazipur & Chattogram	PSTC - AUHC - RDF	UPHCSDP, RCC, PA-2 ESP	UPHCSDP, PA- 1 ESP	UPHCSDP, GCC, PA-1, Gazipur	UPHCSDP, PA-4 ESP	UPHCSDP-2, PA-4 ESP	MISHD	UPHCSDP, PA-5, DSCC ESP	BABU BARTA
	Taka		Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	1	2	3	4	5	6	7	8	9	10	11
Payments											
Grants refunded to donors	-	-	-	-	-	-	-	-	-	-	73,988
Inter-project advance issued by PSTC Generated Fund	-	-	-	-	-	-	-	-	-	-	-
Inter-project advance refunded by projects	-	-	-	-	-	-	-	-	-	-	-
Service charge transfer	-	-	525,000	-	-	-	-	-	-	-	-
Audit fee	-	-	-	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-	-	-	-
Fund transfer to CHCP/PIP	-	-	-	-	-	-	-	-	-	-	-
Total payments	7,951	1,643,859	546,742	32,420	23,921	28,483	37,477	43,126,791	26,024,491	30,415	76,836
Closing Balance											
Cash in hand	-	-	-	-	-	-	-	10,077	-	-	-
Petty cash	-	15,000	-	-	-	-	-	60,000	7,500	-	-
Cash at banks	87,628	799,033	58,194	-	-	-	-	10,383,021	324,416	-	-
Project Advance	-	-	-	-	-	-	-	-	1,118,316	-	-
FDR	-	-	-	-	-	-	-	-	-	-	-
	87,628	814,033	58,194	-	-	-	-	10,453,098	1,450,232	-	-
Total	95,579	2,457,892	604,936	32,420	23,921	28,483	37,477	53,579,889	27,474,723	30,415	76,836

Particulars	Population, Health and Nutrition (PHN)		Gender and Governance (GAG)	Skills Education and Training (SET)				
	PSTC Health Service Enterprise	Sub Total	Creating Spaces	Community Paramedic T C	Training & Communication	Training Complex, Gazipur	Projanmo Fund	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	12	13	14	15	16	17	18	19
Payments								
Grants refunded to donors	-	73,988	-	-	-	-	-	-
Inter-project advance issued by PSTC Generated Fund	-	-	-	-	-	-	-	-
Inter-project advance refunded by projects	-	-	-	-	-	-	-	-
Service charge transfer	-	525,000	-	-	-	-	-	-
Audit fee	-	-	-	-	-	-	-	-
PSTC contribution	-	-	-	-	-	-	-	-
Fund transfer to CHCP/PIP	-	-	-	-	-	-	-	-
Total payments	8,142,176	79,721,562	4,687,029	1,157,139	1,440	1,507,220	195	2,665,994
Closing Balance								
Cash in hand	-	10,077	-	5,048	-	1,850	-	6,898
Petty cash	30,000	112,500	-	-	-	-	-	-
Cash at banks	552,621	12,204,913	695,507	1,002,675	84,817	1,773,453	23,410	2,884,355
Project Advance		1,118,316						-
FDR		-		-	-	-	-	-
	582,621	13,445,806	695,507	1,007,723	84,817	1,775,303	23,410	2,891,253
Total	8,724,797	93,167,368	5,382,536	2,164,862	86,257	3,282,523	23,605	5,557,247

Particulars	Youth and Adolescent Development (YAD)					Climate Change and Adaptation (CCA)			PSTC Corporate						Total
	UBR	UBR (Service Charge)	Sangjog	Hello I Am	Sub Total	FGE	SURP 2 Project	Sub Total	PSTC A/C	PSTC Corporate	Development Finance	Generated Fund	PSTC Bhaban	Sub Total	
	Taka	Taka	Taka	Taka	Taka			Taka	Taka	Taka		Taka	Taka	Taka	
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	
Payments															
Grants refunded to donors	-	-	-	-	-	106,997	-	106,997	-	-	-	-	-	-	180,985
Inter-project advance issued by PSTC Generated Fund	-	-	-	-	-	-	-	-	-	-	-	13,100,000	-	13,100,000	13,100,000
Inter-project advance refunded by projects	-	-	7,500,000	-	7,500,000	-	-	-	-	-	-	-	2,000,000	2,000,000	9,500,000
Service charge transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	525,000
Audit fee	-	-	-	145,000	145,000	-	-	-	-	60,000	-	-	-	60,000	205,000
PSTC contribution	-	-	-	-	-	-	-	-	-	637,085	-	-	-	637,085	637,085
Fund transfer to CHCP/PIP	-	-	-	7,978,087	7,978,087	-	-	-	327,999	-	-	-	-	327,999	8,306,086
Total payments	10,031,518	2,152	7,509,296	17,952,111	35,495,077	14,485,016	22,685,317	37,170,333	345,871	16,983,463	2,188	13,136,686	3,378,946	33,847,154	193,587,150
Closing Balance															
Cash in hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,975
Petty cash	-	-	-	-	-	-	10,000	10,000	-	20,000	-	-	-	20,000	142,500
Cash at banks	755,818	1,076,492	-	235,273	2,067,583	-	298,007	298,007	918,171	1,174,262	151,566	567,205	8,052,303	10,863,507	29,013,872
Project Advance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,118,316
FDR	-	-	-	-	-	-	-	-	-	-	-	4,885,136	-	4,885,136	4,885,136
	755,818	1,076,492	-	235,273	2,067,583	-	308,007	308,007	918,171	1,194,262	151,566	5,452,341	8,052,303	15,768,643	35,176,799
Total	10,787,336	1,078,644	7,509,296	18,187,384	37,562,660	14,485,016	22,993,324	37,478,340	1,264,042	18,177,725	153,754	18,589,027	11,431,249	49,615,797	228,763,948

Population Services and Training Center (PSTC)

**Notes to the Financial Statements
For the year ended June 30, 2021**

1 About the Organization

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

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

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

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

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

1.1 Corporate information of PSTC

Sl. no.	Name of the organization	Population Services and Training Center (PSTC)
1	Year of establishment	1978
2	Legal Entity	NGO Affairs Bureau: Registration no. 1102 dated November 28, 1996, renewed up to November 27, 2031. Department of Social Services: Registration no. Dha-03276 dated April 05, 1995.
3	Nature of operations (Programmes)	Social development Programmes

1.1 Corporate information of PSTC

4	Statutory Audit conducted up to	June 30, 2021
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 2020 - 2021	3 (Three)
8	Date of last AGM held	December 29, 2020

2 Management of the Organization

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

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

3 Vision, Mission and Values of PSTC

3.1 Vision

Improved quality of life of people, in general.

3.2 Mission

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

3.3 Values

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

4 Activities of the organization

PSTC has been implementing different projects under the following programs:

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

The programs of PSTC include some special initiatives such as:

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

5 Significant Accounting Policies

5.1 Basis of accounting

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

5.2 Property, plant and equipment

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

5.3 Investment in fixed deposit

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

5.4 Cash and cash equivalents

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

5.5 Foreign currency translation

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

5.5 Reporting period and currency

The financial statements cover the accounting period July 01, 2020 to June 30, 2021. The reporting currency is Bangladeshi Taka.

5.6 General

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

6 Property, plant and equipment: Tk. 58,293,412

Particulars	COST				Rate	DEPRECIATION				Written Down Value as on June 30, 2021
	Balance as on July 01, 2020	Addition/ Adjustment during the year	Disposal during the year	Balance as on June 30, 2021		Balance as on July 01, 2020	Charged during the year	Adjusted during the year	Balance as on June 30, 2020	
	Taka	Taka	Taka	Taka		Taka	Taka	Taka	Taka	Taka
Land	13,901,416	-	-	13,901,416	-	-	-	-	-	13,901,416
Building and office decoration:										
Building	28,575,904	2,521,820	-	31,097,724	10	17,311,228	1,378,650	-	18,689,878	12,407,846
Office decoration	7,836,606	-	-	7,836,606	10	2,952,088	488,452	-	3,440,540	4,396,066
Furniture and fixture	56,059,769	-	216,000	55,843,769	12	41,068,181	1,773,071	147,188	42,694,064	13,149,705
Computer and accessories	6,080,840	44,350	-	6,125,190	25	4,479,746	411,361	-	4,891,107	1,234,083
Motor vehicle	8,765,000	-	-	8,765,000	25	6,098,350	666,663	-	6,765,013	1,999,988
Clinical equipment	34,608,999	316,195	46,000	34,879,194	20	24,936,164	1,988,606	38,819	26,885,951	7,993,243
Equipment	13,581,086	1,071,741	1,051,500	13,601,327	20	10,734,884	573,289	917,911	10,390,262	3,211,065
Total as on June 30, 2021	169,409,620	3,954,106	1,313,500	172,050,226		107,580,641	7,280,090	1,103,918	113,756,813	58,293,412
Total as on June 30, 2020	171,365,606	4,368,689	6,324,675	169,409,620		104,461,753	7,861,898	4,743,011	107,580,640	61,828,980

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	2021 Taka	2020 Taka
7 Fixed Deposit Receipts (FDRs): Tk. 4,885,136		
Balance as on July 01, 2020	4,791,554	4,680,771
Add: Investment made during the year	-	-
Add: Re-investment of interest during the year	93,582	110,783
	4,885,136	4,791,554
Less: Encashment during the year	-	-
	<u>4,885,136</u>	<u>4,791,554</u>
8 Advances and Pre-payments: Tk. 4,699,779		
Balance as on July 01, 2020	5,032,984	8,095,722
Add: Paid/refunded during the year	25,000	229,925
Add: Inter-project advance by PSTC Generated Fund (Note: 8.1.2)	4,821,905	19,747,944
	9,879,889	28,073,591
Less: Project advance of last year	-	4,511,221
Less: Recovered/realized during the year	80,110	149,386
Less: Inter-project advance by projects (Note: 8.1.1)	5,100,000	18,380,000
	<u>4,699,779</u>	<u>5,032,984</u>
8.1 Inter-project Advance Account: Tk. 278,095		
Inter-project advance received by projects (Note: 8.1.1)	5,100,000	18,380,000
Less: Inter-project advance issued by PSTC Generated Fund (Note: 8.1.2)	4,821,905	19,747,944
	<u>278,095</u>	<u>(1,367,944)</u>
8.1.1 Inter-project advance by projects: Tk. 5,100,000		
Inter-project advance received by projects	14,600,000	23,780,000
Less: Inter-project advance refunded by projects	9,500,000	5,400,000
	<u>5,100,000</u>	<u>18,380,000</u>
8.1.2 Inter-project advance by PSTC Generated Fund: Tk. 4,821,905		
Inter-project advance issued by PSTC Generated Fund	13,100,000	26,701,246
Less: Inter-project advance realized by PSTC Generated Fund	8,278,095	6,953,302
	<u>4,821,905</u>	<u>19,747,944</u>
9 Advance against office rent: Tk. 2,371,035		
Balance as on July 01, 2019	2,671,035	2,671,035
Add: Paid during the year	-	-
	2,671,035	2,671,035
Less: Realized/Adjusted during the year	300,000	-
	<u>2,371,035</u>	<u>2,671,035</u>

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	2021 Taka	2020 Taka
10 Cash and Bank Balances: Tk. 30,291,663		
Cash-in-hand	16,975	46,780
Petty Cash	142,500	71,473
Project Advance	1,118,316	5,186,400
Cash at banks	29,013,872	26,515,026
	<u>30,291,663</u>	<u>31,819,679</u>
11 Fund Account: Tk. 100,341,025		
Balance as on July 01, 2020	106,144,231	91,769,610
Surplus/(Deficit) for the year	(5,803,206)	14,374,621
	<u>100,341,025</u>	<u>106,144,231</u>
12 Payables: Tk. 200,000		
Programme related cost	<u>200,000</u>	<u>-</u>
13 Grants received from donors: Tk. 116,500,633		
Total grants received from donors	124,987,704	214,183,040
Less: Refunded during the year	180,985	-
	<u>124,806,719</u>	<u>214,183,040</u>
Less: Fund transferred to DSK/RHSTEP	8,306,086	13,846,414
	<u>116,500,633</u>	<u>200,336,626</u>
The details of above balance are attached in Annex - 1.		
14 Gain/(loss) on sale of fixed assets: Tk. (72,483)		
Gain/loss on sale of furniture (Note 14.1)	(72,483)	(3,202)
Gain/loss on sale of building (Note 14.2)	-	(704,962)
	<u>(72,483)</u>	<u>(708,164)</u>
14.1 Gain/(loss) on sale of furniture, equipment and clinical equipment: Tk. (72,483)		
Selling price	137,100	13,500
Less: Written down value up to the date of sale	209,583	16,702
	<u>(72,483)</u>	<u>(3,202)</u>
14.2 Gain/loss on sale of building:		
Selling price	-	860,000
Less: Written down value up to the date of sale	-	1,564,962
	<u>-</u>	<u>(704,962)</u>

Population Services and Training Center (PSTC)

Schedule of total grants
For the year ended June 30, 2021

Sl. No.	Name of the Project	Donor	Grants received Taka
A	Population, Health and Nutrition (PHN)		
1	UPHCSDP II, PA-4, DSCC	GoB, ADB, DFID, SIDA	34,384,306
2	MISHD	SMC/USAID	26,438,137
B	Gender and Governance (GAG)		
3	Creating Spaces	OXFAM	4,023,743
C	Skill Education and Training		
D	Youth and Adolescent Development (YAD)		
4	UBR	EKN	6,366,644
5	SANGJOG	EKN	7,362,698
6	Hello I Am	EKN	2,975,695
E	Climate Change and Adaptation (CCA)		
7	FGE Project	Plan International Bangladesh	14,325,819
8	SURP 2 Project	Plan International Bangladesh	20,804,576
	Total Grants received from donors		116,681,618
	Less: Grants refunded to donors:		
	Babu Barta Project	UK	73,988
	FGE Project	Plan International Bangladesh	106,997
	Total Grants refunded to donors		180,985
	Actual Grants received from donors		116,500,633

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