

PRIVATE & CONFIDENTIAL

“Population Services and Training Center (PSTC)”
Auditor Report and Audited Financial Statements
For the year ended June 30, 2022.

Khan Wahab Shafique Rahman & Co.
CHARTERED ACCOUNTANTS
SINCE 1968



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HEAD OFFICE : RUPALI BIMA BHABAN, 7, RAJUK AVENUE (5TH & 6TH FLOOR), MOTIJHEEL, DHAKA-1000, Tel: 47122785, 223385136, 47122824
FAX: 880-2-47122824, E-mail: info@kwsrbd.com, kwsr@dhaka.net, Web : www.kwsrbd.com

BRANCH OFFICE : FARUK CHAMBER (9TH FLOOR), 1403 SK. MUJIB ROAD, AGRABAD C/A , DOUBLE MOORING, CHATTOGRAM, BANGLADESH
Tel : 02333320056, E-mail: kwsrctg@gmail.com

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**Independent Auditor's Report
To the Management
of
Population Services and Training Center (PSTC)
Report on the Audit of the Financial Statements**

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, 2022 and Consolidated Statement of comprehensive Income and Expenditure and Consolidated Statement of Receipts and Payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, subject to the disclosure given in note-7 of notes to the financial statements together with their possible effects in the financial statements, the accompanying financial statements present fairly in all material respects, the financial position of the organization as at June 30, 2022 and its financial performance and its receipts and payments for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

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 NGO 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.

Emphasis of Matter

We draw attention to note-5.02 of notes to the financial statements where the organization has made disclosure in respect of the revaluation of land and office decoration. Our opinion is not modified in respect of this matter.



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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 in accordance with IFRSs and other applicable laws and regulations 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.


Report on other Legal and Regulatory Requirements

We also report the following:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of accounts as required by law have been kept by the NGO so far as it appeared from our examination of these books;
- c) the statements of financial position and statements of comprehensive income dealt with by the report are in agreement with the books of accounts and returns.

Place: Dhaka

Dated: **23 NOV 2022**


Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signature by: Faruk Ahmed FCA
Partner
Enrolment No. 1591
Firm Registration: 11970 E. P.
DVC: 22/23/50/AS08/155



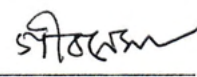
Population Services and Training Center (PSTC)
Consolidated Statement of Financial Position
As at June 30, 2022

Particulars	Notes	Amount (In Taka)	
		30.06.2022	30.06.2021
Assets			
Property, plant and equipment	6.00	218,995,505	58,293,412
Fixed Deposit Receipts (FDRs)	7.00	8,192,459	4,885,136
Total non-current assets		227,187,964	63,178,548
Advances and Pre-payments	8.00	5,323,351	4,699,779
Advance against office rent	9.00	3,243,033	2,371,035
Cash and bank balances	10.00	18,797,315	30,291,663
Total current assets		27,363,699	37,362,477
Total assets		254,551,663	100,541,025
Fund and Liabilities			
Fund Account	11.00	93,281,284	100,341,025
Revaluation Surplus	12.00	161,270,379	-
Total funds		254,551,663	100,341,025
Payables	13.00	-	200,000
Total liabilities		-	200,000
Total Fund and Liabilities		254,551,663	100,541,025

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


 Component Manager (F&A)



 Executive Director


 Treasurer

Subject to our separate report of even date.

Place: Dhaka

Dated: 23 NOV 2022

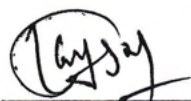

 Khan Wahab Shafique Rahman & Co.
 Chartered Accountants
 Signature by: Faruk Ahmed FCA
 Partner
 Enrolment No.: 1591
 Firm's Registration: 11970 E.P.
 DVC : 2211231501AS081155



Population Services and Training Center (PSTC)
Consolidated Statement of comprehensive Income and Expenditure
For the year ended June 30, 2022

Particulars	Notes	Amount (In Taka)	
		2021-2022	2020-2021
Income			
Grants received:			
Grants received from donors	14.00	119,193,427	116,500,633
Fund received from service charges	15.00	35,855,687	37,237,643
		155,049,114	153,738,276
Other received:			
Income from annual subscription fee		12,500	500
HQ shared cost (salary, rent and utilities)		6,434,417	5,508,303
Interest on bank accounts	16.00	225,127	390,947
Interest on fixed deposits	17.00	1,417,165	107,313
Gain/(loss) on sale of fixed assets	18.00	(1,225,113)	(72,483)
		6,864,096	5,934,580
Total Income		161,913,210	159,672,856
Expenditure			
Direct cost:			
Training and workshop		959,028	2,254,532
Clinic supplies and medicine expenses		5,002,743	4,572,086
Programme related cost		23,591,755	44,390,562
		29,553,526	51,217,180
Indirect cost:			
Salary and benefits		90,405,026	78,705,885
Honorarium, fees and consultancy		1,181,469	970,585
Travel and daily allowances		4,257,201	4,152,562
Office rent		12,821,279	10,582,314
Utilities		2,149,939	1,895,234
Printing and publications		644,648	801,767
Office supplies		1,312,016	874,241
Communication		885,124	1,830,177
Repair and maintenance		3,124,223	1,499,296
Vehicle Oparation Cost (Fuel, Fitness & others)		1,516,571	1,390,667
Cleaning and security charges		1,180,075	212,350
Income Tax on fixed deposits	19.00	98,342	10,731
Bank charge and commission	20.00	544,500	1,123,071
Audit fee		403,700	205,000
Income Tax on bank accounts		3,040	16,277
HQ shared cost (salary, rent and utilities)		6,824,648	2,708,635
Impairment loss on Building		5,909,448	-
Depreciation (Annex-1)		8,453,611	7,280,090
		141,714,861	114,258,882
Total Expenditure		171,268,387	165,476,062
Surplus/(Deficit) for the year		(9,355,177)	(5,803,206)
Other Comprehensive Income			
Revaluation Surplus	12.00	161,270,379	-
Total Comprehensive Income		151,915,202	(5,803,206)

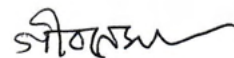
The annexed notes form an integral part of these financial statements.



Component Manager (F&A)



Executive Director



Treasurer

Subject to our separate report of even date.

Place: Dhaka

Dated:

23 NOV 2022


Khan Wahab Shafique Rahman & Co.

Chartered Accountants

Signature by: Faruk Ahmed FCA

Partner

Enrolment No.: 1591

Firm's Registration: 11970 E.P.

DVC : 2211231501AS081155



Population Services and Training Center (PSTC)
Consolidated Statement of Receipts and Payments
For the year ended June 30, 2022

Particulars	Notes	Amount (In Taka)	
		2021-2022	2020-2021
Opening balances			
Cash in hand		16,975	46,780
Petty cash		142,500	71,473
Cash at banks		30,132,188	31,701,426
Fixed Deposits		6,885,136	4,791,554
		37,176,799	36,611,233
Receipts			
Grants received from donors		120,586,641	124,987,704
Fund received from service charges		36,990,687	37,762,643
Income from annual subscription fee		12,500	500
HQ shared cost (salary, rent and utilities)		6,434,417	5,508,303
Interest on bank accounts		279,769	390,947
Interest on fixed deposits	17.00	1,417,165	107,313
Advance realized		431,428	80,110
Advance realized against office rent		555,502	300,000
Inter-project advance received		6,100,000	14,600,000
Inter-project advance realized		1,300,000	8,278,095
Advance received by project		480,000	-
Advance refunded by projects		1,258,095	-
Sale of property, plant and equipments		34,600	137,100
		175,880,804	192,152,715
Total Receipts		213,057,603	228,763,948
Payments			
Salary and benefits		90,405,026	78,705,885
Honorarium, fees and consultancy		1,181,469	970,585
Travel and daily allowances		4,257,201	4,152,562
Training and workshop		959,028	2,254,532
Office rent		12,821,279	10,582,314
Utilities		2,149,939	1,895,234
Printing and publications		644,648	801,767
Office supplies		1,312,016	874,241
Clinic supplies and medicine expenses		5,002,743	4,572,086
Communication		885,124	1,830,177
Repair and maintenance		3,124,223	1,499,296
Vehicle Operation Cost (Fuel, Fitness & others)		1,516,571	1,390,667
Cleaning and security charges		1,180,075	212,350
Income Tax on fixed deposits	19.00	98,342	10,731
Bank charge and commission	20.00	544,500	1,123,071
Audit fee		403,700	205,000
Programme related cost		23,591,755	44,190,562

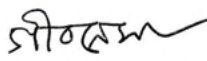


Particulars	Notes	Amount (In Taka)	
		2021-2022	2020-2021
Income Tax on bank accounts		3,040	16,277
HQ shared cost (salary, rent and utilities)		6,824,648	2,708,635
Building construction/ renovation cost		5,326,847	2,521,820
Computer and accessories		183,430	44,350
Furniture and fixture		3,386,076	-
Clinical equipment		3,700,821	316,195
Equipment		2,161,875	1,071,741
		171,664,376	161,950,078
Prior year provision paid		200,000	-
Payment for operations		171,864,376	161,950,078
Grants refunded to donors		1,393,214	180,985
Inter-project advance issued		6,100,000	13,100,000
Inter-project advance realized		1,300,000	9,500,000
Advance issued for projects		480,000	-
Advance refunded by project		1,258,095	-
Advance against office rent		1,427,500	-
Advance paid		1,055,000	25,000
Service charge transfer		1,135,000	525,000
Bank Interest deposit to govt A/c		54,643	-
Fund transfer to CHCP/PIP/DSK/RHSTEP		-	8,306,086
		14,203,452	31,637,071
Total Payments		186,067,829	193,587,149
Closing Balance			
Cash in hand		81,369	16,975
Petty cash		185,933	142,500
Cash at banks		18,530,013	30,132,188
Fixed Deposits		8,192,459	4,885,136
		26,989,774	35,176,799
Total		213,057,603	228,763,948

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


Component Manager (F&A)


Executive Director


Treasurer

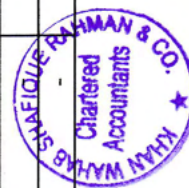


Population Services and Training Center (PSTC)
Thematic Area-wise Statement of Receipts and Payments
For the year ended June 30, 2022

Particulars	Population, Health and Nutrition (PHN)	Gender and Governance (GAG)	Skills Education and Training (SET)	Youth and Adolescent Development	Climate Change and Adaptation (CCA)	PSTC Corporate	Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Receipts							
Opening balance							
Cash in hand	10,077	-	6,898	-	-	-	16,975
Petty cash	112,500	-	-	-	10,000	20,000	142,500
Cash at banks	13,323,229	695,507	2,884,355	2,067,583	298,007	10,863,507	30,132,188
Fixed Deposits	-	-	-	-	-	6,885,136	6,885,136
	13,445,806	695,507	2,891,253	2,067,583	308,007	17,768,643	37,176,799
Grants received from donors	89,342,113	2,713,342	-	10,571,820	17,956,496	2,870	120,586,641
Fund received from service charges	24,516,245	-	3,223,065	7,000	-	9,244,377	36,990,687
Income from annual subscription fee	-	-	-	-	-	12,500	12,500
HQ shared cost (salary, rent and utilities)	-	-	-	-	-	6,434,417	6,434,417
Interest on bank accounts	154,363	7,960	15,625	21,086	53,794	26,941	279,769
Interest on fixed deposits	-	-	-	-	-	98,812	1,417,165
Advance realized	-	-	-	3,012	-	428,416	431,428
Advance realized against office rent	-	-	-	-	-	555,502	555,502
Inter-project advance received	1,250,000	-	200,000	-	-	4,650,000	6,100,000
Inter-project advance realized	50,000	-	-	-	-	1,250,000	1,300,000
Advance received by project	5,000	55,000	-	420,000	-	-	480,000
Advance refunded by projects	-	-	-	-	-	1,258,095	1,258,095
Sale of property, plant and equipments	-	-	-	-	-	34,600	34,600
Total Receipts	128,763,527	3,471,809	6,329,943	13,090,501	18,318,297	41,765,173	213,057,603



Particulars	Population, Health and Nutrition (PHN)	Gender and Governance (GAG)	Skills Education and Training (SET)	Youth and Adolescent Development	Climate Change and Adaptation (CCA)	PSTC Corporate	Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Payments							
Salary and benefits	69,483,415	1,121,182	1,314,456	3,779,267	3,519,811	11,186,895	90,405,026
Honorarium, fees and consultancy	998,969	82,500	-	-	-	100,000	1,181,469
Travel and daily allowances	3,635,757	120,219	19,358	47,288	310,789	123,790	4,257,201
Training and workshop	300,348	-	-	658,680	-	-	959,028
Office rent	8,689,429	125,896	1,041,468	583,191	224,555	2,156,740	12,821,279
Utilities	1,556,099	3,077	182,845	-	2,304	405,614	2,149,939
Printing and publications	476,896	-	31,566	67,160	-	69,026	644,648
Office supplies	1,108,995	42,656	9,504	59,584	91,277	-	1,312,016
Clinic supplies and medicine expenses	5,002,743	-	-	-	-	-	5,002,743
Communication	201,179	30,691	43,400	46,546	61,565	501,743	885,124
Repair and maintenance	1,832,550	3,833	373,084	128,344	2,304	784,108	3,124,223
Vehicle Operation Cost (Fuel, Fitness & other)	175,447	6,600	22,500	-	-	1,312,024	1,516,571
Cleaning and security charges	1,115,798	-	-	-	-	64,277	1,180,075
Bank charge and commission	417,159	11,520	11,090	13,950	40,887	41,394	544,500
Audit fee	-	-	-	275,000	-	128,700	403,700
Programme related cost	4,400,273	1,812,266	465,618	3,741,580	12,840,299	331,719	23,591,755
Income Tax on bank accounts	480	-	727	772	-	1,061	3,040
Income Tax on fixed deposits	-	-	-	-	-	9,881	98,342
HQ shared cost (salary, rent and utilities)	2,389,092	-	2,370,000	1,046,556	-	1,019,000	6,824,648
Building construction/ renovation cost	-	-	-	-	-	5,326,847	5,326,847
Computer and accessories	-	-	-	183,430	-	-	183,430
Furniture and fixture	3,316,775	-	-	-	69,301	-	3,386,076
Clinical equipment	3,700,821	-	-	-	-	-	3,700,821
Equipment	2,072,605	-	39,650	-	49,620	-	2,161,875
Prior year provision paid	-	-	-	200,000	-	-	200,000



Particulars	Population, Health and Nutrition (PHN)	Gender and Governance (GAG)	Skill Education and Training	Youth and Adolescent Development	Climate Change and Adaptation (CCA)	PSTC Corporate	Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Grants refunded to donors	-	56,369	-	231,260	1,105,585	-	1,393,214
Inter-project advance issued	550,000	-	-	-	-	5,550,000	6,100,000
Inter-project advance realized	-	-	150,000	-	-	1,150,000	1,300,000
Advance issued for projects	-	-	-	-	-	480,000	480,000
Advance refunded by project	783,095	55,000	-	420,000	-	-	1,258,095
Advance against office rent	-	-	-	-	-	1,427,500	1,427,500
Advance paid	-	-	-	-	-	1,055,000	1,055,000
Service charge transfer	-	-	-	875,000	-	260,000	1,135,000
Bank Interest deposit to govt A/c	54,643	-	-	-	-	-	54,643
Total payments	112,262,568	3,471,809	6,075,266	12,357,608	18,318,297	33,485,319	186,067,829
Closing Balance							
Cash in hand	50,705	-	30,664	-	-	-	81,369
Petty cash	155,933	-	10,000	-	-	20,000	185,933
Cash at banks	16,294,321	-	214,013	732,893	-	1,288,787	18,530,013
Fixed Deposits	-	-	-	-	-	8,192,459	8,192,459
	16,500,959	-	254,677	732,893	-	9,501,246	26,989,774
Total	128,763,527	3,471,809	6,329,943	13,090,501	18,318,297	42,986,565	213,057,603



Population Services and Training Center (PSTC)
Project-wise Statement of Receipts and Payments
For the year ended June 30, 2022

Particulars	Population, Health and Nutrition (PHN)								
	AUHC (IG+RDF)	UPHCSDP-II, MCC, PA-1 (ESP+Services)	UPHCSDP-II, FARM, PA-1 (ESP+Services)	UPHCSDP-II, DSCC, PA-4 (ESP+Services)	MISHD	SSK Project, DSCC	PSTC Model Clinic, Gazipur	PSTC Model Clinic, Aftabnagar	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Receipts	1	2	3	4	5	6	7	8	9
Opening balance									
Cash in hand	-	-	-	10,077	-	-	-	-	10,077
Petty cash	-	-	-	60,000	7,500	-	15,000	30,000	112,500
Cash at banks	145,822	-	-	10,383,021	1,442,732	-	799,033	552,621	13,323,229
Fixed Deposits	-	-	-	-	-	-	-	-	-
	145,822	-	-	10,453,098	1,450,232	-	814,033	582,621	13,445,806
Grants received from donors	-	16,362,629	16,390,575	27,296,707	24,338,177	4,954,025	-	-	89,342,113
Fund received from service charges	-	430,391	439,952	14,271,538	-	-	2,354,738	7,019,626	24,516,245
Income from annual subscription fee	-	-	-	-	-	-	-	-	-
HQ shared cost (salary, rent and utilities)									
Interest on bank accounts	1,437	11,151	12,132	110,441	7,919	-	4,858	6,425	154,363
Interest on fixed deposits	-	-	-	-	-	-	-	-	-
Advance realized									
Advance realized against office rent									
Inter-project advance received	-	-	-	-	-	-	50,000	1,200,000	1,250,000
Inter-project advance realized	-	-	-	-	-	-	50,000	-	50,000
Advance received by project	-	-	-	-	-	5,000	-	-	5,000
Advance refunded by projects	-	-	-	-	-	-	-	-	-
Sale of property, plant and equipments									
Total Receipts	147,259	16,804,171	16,842,659	52,131,784	25,796,328	4,959,025	3,273,629	8,808,672	128,763,527



Particulars	Population, Health and Nutrition (PHN)									
	AUHC (Income programme)	UPHCSDP-II, MCC, PA-1 ESP+Services	UPHCSDP-II, FARM, PA-1 ESP+Services	UPHCSDP-II, DSCC, PA-4 ESP+Services	MISHD	SSK Project, DSCC	PSTC Model Clinic, Gazipur	PSTC Model Clinic, Aftabnagar	Sub Total	
	Taka	Taka	Taka	Taka	Taka		Taka	Taka		
	1	2	3	4	5	6	7	8	9	
Payments										
Salary and benefits	-	9,827,530	9,570,775	30,601,029	14,643,727	128,090	1,613,216	3,099,048	69,483,415	
Honorarium, fees and consultancy	-	600	6,510	991,859		-	-	-	998,969	
Travel and daily allowances	-	138,045	186,138	650,280	2,503,437	-	61,653	96,204	3,635,757	
Training and workshop	-	25,870	147,422	127,056		-	-	-	300,348	
Office rent	-	866,643	711,792	2,462,493	1,444,097	-	-	3,204,404	8,689,429	
Utilities	-	10,631	36,234	882,078	101,138	-	7,245	518,773	1,556,099	
Printing and publications	-	-	245,825		184,159	-	46,912	-	476,896	
Office supplies	-	120,707	135,591	598,860	134,170	70,642	49,025	-	1,108,995	
Clinic supplies and medicine	-	283,920	479,149	3,255,028		-	327,076	657,570	5,002,743	
Communication	-	21,333	40,991	93,226		-	11,040	34,589	201,179	
Repair and maintenance	-	86,448	93,391	1,392,422	135,757	-	32,575	91,957	1,832,550	
Vehicle Operation Cost (Fuel, Fitness & others)	-	-	-	173,547		-	1,900	-	175,447	
Cleaning and security charges	-	-	-		662,573	-	-	453,225	1,115,798	
Bank charge and commission	14,530	164,713	167,047	35,699	23,378	-	5,597	6,195	417,159	
Audit fee	-	-	-	-	-	-	-	-	-	
Programme related cost	-	250,568	26,480	607,385	3,149,167	-	177,235	189,438	4,400,273	
Income Tax on bank accounts	144	-	-	-		-	-	336	480	
Income Tax on fixed deposits	-	-	-	-		-	-	-	-	
HQ shared cost (salary, rent and utilities)	-	-	-	-	2,110,076	59,016	220,000	-	2,389,092	
Building construction/	-	-	-	-	-	-	-	-	-	
Computer and accessories	-	-	-	-	-	-	-	-	-	
Furniture and fixture	-	1,499,622	1,606,110	211,043		-	-	-	3,316,775	
Clinical equipment	-	1,722,964	1,977,857	-		-	-	-	3,700,821	
Equipment	-	229,291	714,406	147,313	-	981,595	-	-	2,072,605	
Prior year provision paid									-	

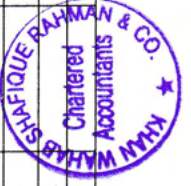


Particulars	Population, Health and Nutrition (PHN)										Sub Total
	AUHC (Income programme)	UPHCSDP-II, MCC, PA-I ESP+Services	UPHCSDP-II, FARM, PA-I ESP+Services	UPHCSDP-II, DSCC, PA-4 ESP+Services	MISHD	SSK Project, DSCC	PSTC Model Clinic, Gazipur	PSTC Model Clinic, Aftabnagar	Taka		
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka			
	1	2	3	4	5	6	7	8		9	
Payments											
Grants refunded to donors	-	-	-	-	-	-	-	-	-	-	
Inter-project advance issued	-	-	-	-	-	-	550,000	-	-	550,000	
Inter-project advance realized										-	
Advance issued for projects										-	
Advance refunded by project				778,095		5,000				783,095	
Advance against office rent										-	
Advance paid	-	-	-	-	-	-	-	-	-	-	
Service charge transfer	-	-	-	-	-	-	-	-	-	-	
Bank Interest deposit to govt	-	-	-	54,643	-	-	-	-	-	54,643	
Total payments	14,674	15,248,885	16,145,718	43,062,056	25,091,679	1,244,343	3,103,474	8,351,739		112,262,568	
Closing Balance											
Cash in hand	-	-	7,000	36,205	7,500	-	-	-	-	50,705	
Petty cash	-	12,783	33,150	60,000	-	-	15,000	35,000		155,933	
Cash at banks	132,585	1,542,503	656,791	8,973,523	697,149	3,714,682	155,155	421,933		16,294,321	
Fixed Deposits	-	-	-	-	-	-	-	-		-	
	132,585	1,555,286	696,941	9,069,728	704,649	3,714,682	170,155	456,933		16,500,959	
Total	147,259	16,804,171	16,842,659	52,131,784	25,796,328	4,959,025	3,273,629	8,808,672		128,763,527	

Particulars	GAG		Skills Education and Training (SET)					Youth and Adolescent Development (YAD)					
	Creating Spaces		Community Training Institute (CPTI)	Training & Communication	PSTC Training Complex, Gazipur	Projanmo Fund	Sub Total	UBR-2	UBR (Service Charge)	GOAL Project	Adolescent Health Campaign	Hello I Am	Sub Total
	Taka 10	Taka 11	Taka 12	Taka 13	Taka 14	Taka 15	Taka 16	Taka 17	Taka 18	Taka 19	Taka 20	Taka 21	
Receipts													
Opening balance													
Cash in hand	-	5,048	-	1,850	-	6,898	-	-	-	-	-	-	-
Petty cash	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash at banks	695,507	1,002,675	84,817	1,773,453	23,410	2,884,355	755,818	1,076,492	-	-	235,273	2,067,583	
Fixed Deposits													
	695,507	1,007,723	84,817	1,775,303	23,410	2,891,253	755,818	1,076,492	-	-	235,273	2,067,583	
Grants received from donors	2,713,342	-	-	-	-	-	-	-	8,925,000	1,646,820	-	10,571,820	
Fund received from service charges	-	1,730,800	-	1,492,265	-	3,223,065	7,000	-	-	-	-	7,000	
Income from annual subscription fee	-	-	-	-	-	-	-	-	-	-	-	-	
HQ shared cost (salary, rent and utilities)	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on bank accounts	7,960	8,358		6,633	634	15,625	1,189	7,711	9,838	1,708	640	21,086	
Interest on fixed deposits	-	-	-	-	-	-	-	-	-	-	-	-	
Advance realized											3,012	3,012	
Advance realized against office rent													
Inter-project advance received	-	50,000		150,000	-	200,000		-	-		-	-	
Inter-project advance realized	-		-	-	-	-		-	-			-	
Advance received by project	55,000					-			420,000			420,000	
Advance refunded by projects						-							
Sale of property, plant and equipments	-				-	-	-	-	-			-	
Total Receipts	3,471,809	2,796,881	84,817	3,424,201	24,044	6,329,943	764,007	1,084,203	9,354,838	1,648,528	238,925	13,090,501	



Particulars	GAG	Skills Education and Training (SET)					Youth and Adolescent Development (YAD)					
	Creating Spaces	Community Paramedic Training Institute (CPTI)	Training & Communication	PSTC Training Complex, Gazipur	Projanmo Fund	Sub Total	UBR 2	UBR (Service Charge)	GOAL Project	Adolescent Health Campaign	Hello I Am	Sub Total
Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
10	10	11	12	13	14	15	16	17	18	19	20	21
Payments												
Salary and benefits	1,121,182	502,939	-	811,517	-	1,314,456			2,859,178	920,089		3,779,267
Honorarium, fees and	82,500		-		-	-						-
Travel and daily allowances	120,219	16,678	-	2,680	-	19,358			47,288			47,288
Training and workshop			-		-	-			658,680			658,680
Office rent	125,896	1,041,468	-		-	1,041,468			583,191			583,191
Utilities	3,077		-	182,845	-	182,845						-
Printing and publications		30,926	-	640	-	31,566				67,160		67,160
Office supplies	42,656	5,768	-	3,736	-	9,504			59,584			59,584
Clinic supplies and medicine			-		-	-						-
Communication	30,691	8,800	-	34,600	-	43,400			46,546			46,546
Repair and maintenance	3,833	4,432	-	368,652	-	373,084			128,344			128,344
Vehicle Operation Cost (Fuel, Cleaning and security charges	6,600		-	22,500	-	22,500						-
Bank charge and commission			-		-	-						-
Audit fee	11,520	5,560	1,150	4,150	230	11,090	5,559	1,685			6,706	13,950
Programme related cost	-	-	-	-	-	-	275,000	-	-			275,000
Income Tax on bank accounts	1,812,266	29,400	-	436,218		465,618	246,700		3,355,572	139,308		3,741,580
Income Tax on fixed deposits		-	-	663	64	727		772				772
HQ shared cost (salary, rent and Building construction/renovation cost		-	-	-	-	-						-
Computer and accessories	-	1,020,000	-	1,350,000	-	2,370,000		-	990,228	56,328	-	1,046,556
Furniture and fixture	-	-	-	-	-	-	-	-	-		-	-
Clinical equipment	-	-	-	-	-	-	-	-	-		-	-
Equipment	-	-	-	39,650	-	39,650	-	-	-		-	-
Prior year provision paid						-					200,000	200,000



Particulars	Skills Education and Training (SET)					Youth and Adolescent Development (YAD)						
	GAG	Community Paramedic Training Institute (CPTI)	Training & Communicati on	PSTC Training Complex, Gazipur	Projanmo Fund	Sub Total	UBR 2	UBR (Service Charge)	GOAL Project	Adolescent Health Campaign	Hello I Am	Sub Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	10	11	12	13	14	15	16	17	18	19	20	21
Payments												
Grants refunded to donors	56,369	-	-	-	-	-	231,260	-	-	-	-	231,260
Inter-project advance issued	-	-	-	-	-	-	-	-	-	-	-	-
Inter-project advance realized				150,000		150,000						-
Advance issued for projects						-						-
Advance refunded by project	55,000					-			420,000			420,000
Advance against office rent						-						-
Advance paid	-	-	-	-	-	-	-	-	-	-	-	-
Service charge transfer	-	-	-	-	-	-	-	875,000	-	-	-	875,000
Bank Interest deposit to govt A/c	-	-	-	-	-	-	-	-	-	-	-	-
Total payments	3,471,809	2,665,971	1,150	3,407,851	294	6,075,266	758,519	877,457	9,332,041	1,182,885	206,706	12,357,608
Closing Balance												
Cash in hand	-	30,048	-	616	-	30,664	-	-	-	-	-	-
Petty cash	-	10,000	-	-	-	10,000	-	-	-	-	-	-
Cash at banks	-	90,862	83,667	15,734	23,750	214,013	5,488	206,746	22,797	465,643	32,219	732,893
Fixed Deposits		-	-	-	-	-	-	-	-	-	-	-
	-	130,910	83,667	16,350	23,750	254,677	5,488	206,746	22,797	465,643	32,219	732,893
Total	3,471,809	2,796,881	84,817	3,424,201	24,044	6,329,943	764,007	1,084,203	9,354,838	1,648,528	238,925	13,090,501



Particulars	Climate Change and Adaptation (CCA)				PSTC Corporate					Total	
	E-GLOSS	SURP 2 Project	Sub Total	PSTC A/C	PSTC Corporate	Development Finance	Generated Fund	PSTC Bhaban	Sub Total		
	Taka 22	Taka 23	Taka 24	Taka 25	Taka 26	Taka 27	Taka 28	Taka 29	Taka 30		
											Taka 31
Receipts											
Opening balance											
Cash in hand		-	-	-	-	-	-	-	-	-	16,975
Petty cash	-	10,000	10,000	-	20,000	-	-	-	20,000	-	142,500
Cash at banks	-	298,007	298,007	918,171	1,174,262	151,566	567,205	8,052,303	10,863,507	30,132,188	
Fixed Deposits	-	-	-	-	-	-	6,885,136	-	6,885,136	6,885,136	
	-	308,007	308,007	918,171	1,194,262	151,566	7,452,341	8,052,303	17,768,643	37,176,799	
Grants received from donors	14,545,549	3,410,947	17,956,496	2,870	-	-	-	-	2,870	120,586,641	
Fund received from service charges	-	-	-	-	5,785,623	-	2,778,254	680,500	9,244,377	36,990,687	
Income from annual subscription fee	-	-	-	12,500	-	-	-	-	12,500	12,500	
HQ shared cost (salary, rent and utilities)	-	-	-		5,744,417	-	690,000		6,434,417	6,434,417	
Interest on bank accounts	20,350	33,444	53,794	2,005	3,704	505	2,805	17,922	26,941	279,769	
Interest on fixed deposits	-	-	-	-	-	-	1,417,165	-	1,417,165	1,417,165	
Advance realized			-				428,416		428,416	431,428	
Advance realized against office rent							555,502		555,502	555,502	
Inter-project advance received	-	-	-	-	4,650,000	-	-	-	4,650,000	6,100,000	
Inter-project advance realized		-	-	-		-	1,250,000		1,250,000	1,300,000	
Advance received by project			-					-	-	480,000	
Advance refunded by projects			-				1,258,095		1,258,095	1,258,095	
Sale of property, plant and equipments	-	-	-	-	-	-	34,600	-	34,600	34,600	
Total Receipts	14,565,899	3,752,398	18,318,297	935,546	17,378,006	152,071	15,867,178	8,750,725	43,083,526	213,057,603	

Particulars	Climate Change and Adaptation (CCA)				PSTC Corporate					Total
	E-GLOSS	SURP 2 Project		Sub Total	PSTC A/C	PSTC Corporate	Development Finance	Generated Fund	PSTC Bhaban	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Payments	22	23	24	25	26	27	28	29	30	31
Salary and benefits	2,768,977	750,834	3,519,811	-	11,186,895				11,186,895	90,405,026
Honorarium, fees and consultancy	-	-	-	-	-				100,000	1,181,469
Travel and daily allowances	210,774	100,015	310,789	-	123,790				123,790	4,257,201
Training and workshop				-	-				-	959,028
Office rent	142,083	82,472	224,555	-	2,156,740				2,156,740	12,821,279
Utilities		2,304	2,304	-	313,588				92,026	2,149,939
Printing and publications			-	-	69,026				69,026	644,648
Office supplies	57,577	33,700	91,277	-	-				-	1,312,016
Clinic supplies and medicine expenses			-	-	-				-	5,002,743
Communication	51,965	9,600	61,565	-	501,743				501,743	885,124
Repair and maintenance		2,304	2,304	-	756,569				27,539	3,124,223
Vehicle Operation Cost (Fuel, Fitness & others)			-	-	1,312,024				1,312,024	1,516,571
Cleaning and security			-	-	64,277				64,277	1,180,075
Bank charge and commission	20,238	20,649	40,887	5,775	5,345	11,520	7,440	19,814	49,894	544,500
Audit fee	-	-	-	-	128,700				128,700	403,700
Programme related cost	10,829,810	2,010,489	12,840,299	-	331,719				331,719	23,591,755
Income Tax on bank	-	-	-	301	370	51	280	59	1,061	3,040
Income Tax on fixed deposits	-	-	-	-	-				98,342	98,342
HQ shared cost (salary, rent and utilities)	-	-	-	-	-	149,000	-	870,000	1,019,000	6,824,648
Building construction/renovation cost	-	-	-	-	-				5,326,847	5,326,847
Computer and accessories	-	-	-	-	-				-	183,430
Furniture and fixture	69,301	-	69,301	-	-				-	3,386,076
Clinical equipment	-	-	-	-	-				-	3,700,821
Equipment	49,620	-	49,620	-	-				-	2,161,875
Prior year provision paid			-	-	-				-	200,000



Particulars	Climate Change and Adaptation (CCA)				PSTC Corporate				Sub Total	Total
	E-GLOSS	SURP 2 Project	Sub Total	PSTC A/C	PSTC Corporate	Development Finance	Generated Fund	PSTC Bhaban		
			Taka	Taka	Taka		Taka	Taka	Taka	Taka
22		23	24	25	26	27	28	29	30	31
Payments										
Grants refunded to donors	365,554	740,031	1,105,585	-	-	-	-	-	-	1,393,214
Inter-project advance issued	-	-	-	-	-	-	5,550,000	-	5,550,000	6,100,000
Inter-project advance					100,000		-	1,050,000	1,150,000	1,300,000
Advance issued for projects							480,000	-	480,000	480,000
Advance refunded by project								-	-	1,258,095
Advance against office rent							1,427,500	-	1,427,500	1,427,500
Advance paid	-	-	-	-	55,000	-	-	1,000,000	1,055,000	1,055,000
Service charge transfer	-	-	-	-	-	-	-	260,000	260,000	1,135,000
Bank Interest deposit to govt	-	-	-	-	-	-	-	-	-	54,643
Total payments	14,565,899	3,752,398	18,318,297	6,076	17,105,786	160,571	7,563,562	8,746,285	33,582,280	186,067,829
Closing Balance										
Cash in hand										81,369
Petty cash					20,000				20,000	185,933
Cash at banks	-	-	-	929,470	252,220	-	102,657	4,440	1,288,787	18,530,013
Fixed Deposits	-	-	-	-	-	-	8,192,459	-	8,192,459	8,192,459
	-	-	-	929,470	272,220	-	8,295,116	4,440	9,501,246	26,989,774
Total	14,565,899	3,752,398	18,318,297	935,546	17,378,006	160,571	15,858,678	8,750,725	43,083,526	213,057,603



Population Services and Training Center (PSTC)
Notes to the Financial Statements
for the year ended 30 June, 2022

1.00 About the Organisation:

Population Services and Training Center (PSTC) is a non-government and not-for-profit voluntary organisation working for the improvement of life-status of the people. PSTC began its operation in 1978 as a Government project and a resource organisation. As a resource organisation, 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 organisation as torchbearers.

PSTC is located at House no. 93/3, Level 4&6, Road no. 8, Block - C, Niketon, Gulshan, Dhaka - 1212.

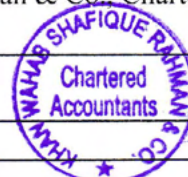
Population Services and Training Center (PSTC) is the inheriting organisation of Family Planning Services and Training Center (FPSTC) which was created by a government order in 1978. It is -

- 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 organisation 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 organisation, known today as PSTC and became the Founder of the organisation. 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.

1.01 Corporate Information Of Population Services and Training Center (PSTC):

Sl. No.	Name of the organisation	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
4	Statutory Audit Conducted up to	30 June, 2022
5	Name of the Statutory Auditor for last year	J. U. Ahmed & Co.
6	Name of the Statutory Auditor for current year	Khan Wahab Shafique Rahman & Co. Chartered Accountants
7	No. of Executive Committee meeting held FY 2021-2022	6 (Six)
8	Date of Last AGM held	11-12-2021



2.00 Management of the organisation:

Sl.	Name of the Member	Designation
1	Dr. Md. Golam Rahman	Chairperson
2	Mr. A S M Mahbubul Alam	Vice-Chairperson
3	Ms. Gitali Badrunnesa Hasan	Treasurer
4	Md. Badrul Munir	Member
5	Ms. Sanjeeda Islam	Member
6	Mr. Wahiduzzaman Chowdhury	Member
7	Adv. Rehana Begum	Member

3.00 Vision, Mission and values of PSTC:

3.01 Vision:

Improved quality of life of people, in general.

3.02 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.

3.03 Values:

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

4.00 Activities of the organisation:

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

Basis of Preparation of Financial Statements:

5.00 Basis of accounting:

PSTC prepares its financial statements in accordance with International Financial Reporting Standards (IFRS). PSTC processes its financial data in a systematic way ensuring required control. It receives donations and funds from different sources through bank account (mother account). Then funds are transferred to the related programs and projects accounts. Expenditure is performed by the project as per the rules and regulations of PSTC and kept record transactions in software systems "Tally ERP9".

Project office prepares financial statements and submits to head office. Head office maintains control ledgers, subsidiary books of accounts and prepares consolidated financial statements. The financial statements have been prepared on accrual basis with historical cost convention under the assumption that the organization is a going concern.

5.01 Summary of Significant Accounting Policies:

The significant accounting policies followed in the preparation and presentation of these financial statements are summarized below:

5.02 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. The cost of an item of property, plant and equipment is recognized as an asset if, and only if all the following conditions are met:

- It is probable that future economic benefits will flow to PSTC
- The cost of the item can be measured reliably and exceeds 2,000
- It is expected to be used for more than one year

The land and office Decoration of PPE has been revalued, details of which are as follows:

- Effective date of Re-valuation :- 02.09.2021**
- Independent Valuer:- MSK Inspection Company Ltd.**
- Class of Property, Plant & Equipment Re-Valued:- Land, Office Decoration**
- Written down value before Re-valuation:- Tk. 16,869,688**
- Revalued amount after Revaluation:- Tk. 178,435,503**
- Changes in Revaluation Surplus:- Tk. 161,270,379**

5.03 Depreciation

Property, plant and equipment (Fixed assets) are valued at revalued amount less accumulated depreciation. Depreciation is charged on reducing balance method at rates determined on the basis of effective life of individual assets. Depreciation on addition assets is charged full year in which year assets has been acquired. During the year no depreciation is charged for disposal assets. Rate of Depreciation is as follows:

Group of PPE	Annual depreciation rate (%)
Building	10
Office decoration	10
Furniture and fixture	12
Computer and accessories	25
Motor vehicle	25
Clinical equipment	20
Equipment	20

5.04 Disposal of property, plant and equipment

Gains and losses on disposal of an item of property, plant and equipment are to be determined by comparing the proceeds from disposal with the carrying amount of the property, plant and equipment disposed off and are recognized net with "Other Income" in the statement of comprehensive income.

5.05 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.

5.06 Interest on Fixed Deposit:

Interest on fixed deposit has been accounted for on cash basis.

5.07 Cash and cash equivalents

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

5.08 Foreign currency transactions

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

5.09 Reporting period and currency

The financial statements cover the accounting period July 01, 2021 to June 30, 2022. The financial statements are presented in Bangladeshi Taka (BDT) which is the PSTC functional currency. All financial statements presented in Bangladeshi Taka (BDT) has been rounded off to the nearest Taka.

5.10 Taxation and VAT:

Under the Income Tax Ordinance (ITO), 1984 as amended, PSTC is subject to taxation for some of its project and house property. As per 6th Schedule, Part-A, para-IA of ITO 1984, Income from donor funds is tax exempted. PSTC submits its return for tax for the organization as a whole PSTC and TIN Number is 688729192606/Circle 101 (Companies) Dhaka.

Under the Value Added Tax (VAT) and Supplementary Duty Act, 2012 (Act No. 47 of 2012, VAT Registration Number is BIN: 003918264-0101.

5.11 General

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



Notes	Particulars	Amount (In Taka)	
		30.06.2022	30.06.2021

6.00 Property, Plant & Equipment:

Cost:

Opening Balance	172,050,226	169,409,620
Add: Addition during the year	176,324,864	3,954,106
Less: Disposal during the year	2,795,202	1,313,500
Closing Balance	345,579,888	172,050,226

Depreciation:

Opening Balance	113,756,813	107,580,641
Add: Addition during the year	8,453,611	7,280,090
Less: Adjustment during the year	1,535,489	1,103,918
Closing Balance	120,674,935	113,756,813
Less: Undervaluation during the year	5,909,448	-
Written Down Value	218,995,505	58,293,413

Details are given in Annexure-1.

7.00 Fixed Deposit Receipts (FDRs):

Opening Balance	4,885,136	4,791,554
Add: Prior year Adjustment during the year	2,000,000	-
Add: Investment made during the year	-	-
Add: Re-investment of interest during the year (Note: 7.01)	1,307,323	93,582
	8,192,459	4,885,136
Less: Encashment during the year	-	-
	8,192,459	4,885,136

Fixed deposit of tk. 4,885,136 was shown in the financial statement as on 30.06.2021, whereas the actual investment in FDR of the organization was 6,760,847 on that date because of an error of omission of Tk. 1,875,711. As such the balance was shown less than the actual investment amounting to tk. 1,875,711. However, this year the full amount of actual investment was recognized in the financial year by rectifying it through prior year adjustment.

7.01 Re-investment of interest during the year:

Interest received on fixed deposits(Note:17.00)	1,417,165	107,313
Less: Income Tax deducted on fixed deposits(Note:18.00)	98,342	10,731
Less: Bank charges deducted	3,000	3,000
Less: Prior year Adjustment during the year	8,500	-
	1,307,323	93,582

8.00 Advances and Pre-payments:

Opening Balance	4,699,779	5,032,984
Add: Advance Paid during the year	1,055,000	25,000
Add: Advance Issued (Note: 8.03)	4,021,905	4,821,905
	9,776,684	9,879,889
Less: Advance realized during the year	431,428	80,110
Less: Advance received (Note: 8.02)	4,021,905	5,100,000
	5,323,351	4,699,779

8.01 Advance Account:

Inter-project advance received by projects (Note: 8.02)	4,021,905	5,100,000
Less: Inter-project advance issued by PSTC Generated Fund (Note: 8.03)	4,021,905	4,821,905
	-	278,095

Notes	Particulars	Amount (In Taka)	
		30.06.2022	30.06.2021
8.02 Advance received:			
	Inter-project advance received during the year	6,100,000	14,600,000
	Less: Inter-project advance realized during the year	1,300,000	9,500,000
		<u>4,800,000</u>	<u>5,100,000</u>
	Advance received by project during the year	480,000	-
	Less: Advance refunded by project during the year	1,258,095	-
		<u>(778,095)</u>	<u>-</u>
		<u>4,021,905</u>	<u>5,100,000</u>
8.03 Advance Issued:			
	Inter-project advance issued during the year	6,100,000	13,100,000
	Less: Inter-project advance realized during the year	1,300,000	8,278,095
		<u>4,800,000</u>	<u>4,821,905</u>
	Advance issued for projects during the year	480,000	-
	Less: Advance refunded by projects during the year	1,258,095	-
		<u>(778,095)</u>	<u>-</u>
		<u>4,021,905</u>	<u>4,821,905</u>
9.00 Advance against office rent:			
	Opening Balance	2,371,035	2,671,035
	Add: Paid during the year	1,427,500	-
		<u>3,798,535</u>	<u>2,671,035</u>
	Less: Realized/Adjusted during the year	555,502	300,000
		<u>3,243,033</u>	<u>2,371,035</u>
10.00 Cash and Bank Balances:			
	Cash-in-hand	81,369	16,975
	Petty Cash	185,933	142,500
	Cash at banks	18,530,013	30,132,188
		<u>18,797,315</u>	<u>30,291,663</u>
11.00 Fund Account:			
	Opening Balance	100,341,025	106,144,231
	Add: Prior year Adjustment during the year	2,000,000	-
	Surplus/(Deficit) for the year	(9,355,177)	(5,803,206)
	Add: Depreciation on Revaluation	295,436	-
		<u>93,281,284</u>	<u>100,341,025</u>
12.00 Revaluation Surplus			
	Opening Balance	-	-
	Add: Addition During the year	161,565,815	-
	Less: Depreciation on Revaluation	295,436	-
	Closing Balance	<u>161,270,379</u>	<u>-</u>
13.00 Payables:			
	Opening Balance	200,000	-
	Add: Provision made during the period	-	200,000
		<u>200,000</u>	<u>200,000</u>
	Less: Paid during the period	200,000	-
	Closing Balance	<u>-</u>	<u>200,000</u>



Notes	Particulars	Amount (In Taka)	
		2021-2022	2020-2021

14.00 Grants received from donors:

Total grants received from donors (Note: 14.01)	120,586,641	124,987,704
Less: Refunded during the period (Note: 14.02)	1,393,214	180,985
	119,193,427	124,806,719
Less: Fund transferred to DSK/RHSTEP	-	8,306,086
	119,193,427	116,500,633

14.01 Grants received from donors:

<u>Name of Project</u>	<u>Funded by:</u>		
UPHCSDP-II, DSCC PA-04	GoB, ADB, DFID, SIDA	27,296,707	34,384,306
UPHCSDP-II, MCC PA-01	GoB, ADB, DFID, SIDA	16,362,629	-
UPHCSDP-II, FARM PA-01	GoB, ADB, DFID, SIDA	16,390,575	-
MISHD Project	SMC/USAID	24,338,177	26,438,137
MISHD-AHC	SMC/USAID	1,646,820	-
SSK Project	HEU/MoHFW	4,954,025	-
Creating Spaces	OXFAM	2,713,342	4,023,743
GOAL Project	Women Win/SCB	8,925,000	-
PSTC A/C (GOAL)	Women Win/SCB	2,870	-
SURP-2 Project	Plan International	3,410,947	20,804,576
E-GLOSS Project	Plan International	14,545,549	-
UBR-II Project	EKN	-	6,366,644
SANGJOG Project	EKN	-	7,362,698
Hello I Am Project	Rutgers	-	11,281,781
FGE Project	Plan International	-	14,325,819
		120,586,641	124,987,704

14.02 Grants refunded to donors:

<u>Name of Project</u>	<u>Funded by:</u>		
Creating Spaces	OXFAM	56,369	-
UBR-II Project	EKN	231,260	-
SURP-2 Project	Plan International Bangladesh	740,031	-
E-GLOSS Project	Plan International Bangladesh	365,554	-
Babu Barta Project	Global Women's Issues, U.S	-	73,988
FGE Project	Plan International Bangladesh	-	106,997
		1,393,214	180,985

15.00 Fund received from service charges:

Total fund received from service charges	36,990,687	37,762,643
Less: Service Charges transfer during the period	1,135,000	525,000
	35,855,687	37,237,643

16.00 Bank Interest:

Bank interest received during the year	279,769	-
Less: Bank Interest deposit to govt A/c	54,642	-
	225,127	-



Notes	Particulars	Amount (In Taka)	
		2021-2022	2020-2021
17.00 Interest on fixed deposits:			
	Interest received on fixed deposits	98,812	107,313
	Add: Prior year Adjustment during the year	1,318,353	-
		<u>1,417,165</u>	<u>107,313</u>
18.00 Gain/(loss) on sale of fixed assets:			
	Gain/loss on sale of furniture (Note 18.01)	9,695	-
	Gain/loss on sale of building (Note 18.02)	(1,234,808)	-
	Gain/loss on sale of furniture and equipment (Note 18.03)	-	(72,483)
		<u>(1,225,113)</u>	<u>(72,483)</u>
	Details are given in Annexure Annex-3.		
18.01 Gain/(loss) on sale of Motorcycle:			
	Selling price	20,000	-
	Less: Written down value up to the date of sale	10,305	-
		<u>9,695</u>	<u>-</u>
18.02 Gain/loss on sale of office decoration:			
	Selling price	14,600	-
	Less: Written down value up to the date of sale	1,249,408	-
		<u>(1,234,808)</u>	<u>-</u>
18.03 Gain/(loss) on sale of furniture and equipment:			
	Selling price	-	137,100
	Less: Written down value up to the date of sale	-	209,583
		<u>-</u>	<u>(72,483)</u>
19.00 Income Tax on fixed deposits:			
	Income Tax deducted on fixed deposits	9,881	10,731
	Add: Prior year Adjustment during the year	88,461	-
		<u>98,342</u>	<u>10,731</u>
20.00 Bank charge and commission:			
	Bank charge and commission	536,000	1,123,071
	Add: Prior year Adjustment during the year	8,500	-
		<u>544,500</u>	<u>1,123,071</u>



Population Services and Training Center (PSTC)
Schedule of Property, Plant & Equipment
As at June 30, 2022

Annex - I

Particulars	COST			Rate	DEPRECIATION				Under valuation during the year	Written Down Value as on June 30, 2022
	Balance as on July 01, 2021	Addition/Adjustment during the year	Disposal during the year		Balance as on July 01, 2021	Charged during the year	Adjusted during the year	Balance as on June 30, 2022		
	Taka	Taka	Taka	%	Taka	Taka	Taka	Taka	Taka	Taka
Land	13,901,416	-	-	-	-	-	-	-	-	13,901,416
Land (Revaluation)	-	158,020,584	-	-	-	-	-	-	-	158,020,584
Building and office decoration:										
Building	31,097,724	5,326,847	-	10	18,689,878	1,773,469	-	20,463,347	5,909,448	10,051,776
Office decoration	7,836,606	-	2,612,202	10	3,440,540	178,386	1,362,794	2,256,132	-	2,968,272
Office decoration (Revaluation)	-	3,545,231	-	10	-	295,436	-	295,436	-	3,249,795
Furniture and fixture	55,843,769	3,386,076	-	12	42,694,064	1,984,294	-	44,678,357	-	14,551,488
Computer and accessories	6,125,190	183,430	-	25	4,891,107	354,378	-	5,245,485	-	1,063,135
Motor vehicle	8,765,000	-	183,000	25	6,765,013	454,247	172,695	7,046,565	-	1,535,435
Clinical equipment	34,879,194	3,700,821	-	20	26,885,951	2,338,813	-	29,224,763	-	9,355,252
Equipment	13,601,327	2,161,875	-	20	10,390,262	1,074,588	-	11,464,850	-	4,298,352
Total as on June 30, 2022	172,050,226	176,324,864	2,795,202		113,756,813	8,453,611	1,535,489	120,674,935	5,909,448	218,995,505
Total as on June 30, 2021	169,409,620	3,954,106	1,313,500		107,580,641	7,280,090	1,103,918	113,756,814	-	58,293,412

Written Down Value before revaluation

Land 13,901,416
Office Space 2,968,272
16,869,688



Revalued Amount After Revaluation

Land 171,922,000
Office Decoration 6,513,503
178,435,503

Population Services and Training Center (PSTC)
Schedule of total grants
For the year ended June 30, 2022

Sl. No.	Name of the Project	Donor	Grants received Taka
A	Population, Health and Nutrition (PHN)		
1	UPHCSDP-II, DSCC PA-04	GoB, ADB, DFID, SIDA	27,296,707
2	UPHCSDP-II, MCC PA-01	GoB, ADB, DFID, SIDA	16,362,629
3	UPHCSDP-II, FARM PA-01	GoB, ADB, DFID, SIDA	16,390,575
4	MISHD	SMC/USAID	24,338,177
5	Shasthyo Surokhsha Karmasuchi (SSK)	HEU/MoHFW	4,954,025
B	Gender and Governance (GAG)		
6	Creating Spaces	OXFAM	2,713,342
C	Skill Education and Training		
D	Youth and Adolescent Development (YAD)		
7	Hello I Am	EKN	
8	GOAL	Women Win/Standard Chartered Bank	8,925,000
9	GOAL/ PSTC A/C	Women Win/Standard Chartered Bank	2,870
10	MISHD-Adolescent Health Campaign	SMC/USAID	1,646,820
E	Climate Change and Adaptation (CCA)		
11	FGE Project	Plan International Bangladesh	
12	SURP 2 Project	Plan International Bangladesh	3,410,947
13	E-GLOSS	Plan International Bangladesh	14,545,549
	Total Grants received from donors		120,586,641
	Less: Grants refunded to donors:		
1	Creating Spaces	OXFAM	56,369
2	UBR-2	EKN	231,260
3	SURP 2 Project	Plan International Bangladesh	740,031
4	E-GLOSS	Plan International Bangladesh	365,554
	Total Grants refunded to donors		1,393,214
	Actual Grants received from donors		119,193,427



Population Services and Training Center (PSTC)
Schedule of Fixed Assets Sale
For the period 01 July 2021 to 30 June 2022

Motorcycle

Year	Opening Balance	Depreciation rate	Depreciation amount	Written Down Value	Remarks
2012	183,000	25%	45,750	137,250	
2013	137,250	25%	34,313	102,938	
2014	102,938	25%	25,734	77,203	
2015	77,203	25%	19,301	57,902	
2016	57,902	25%	14,476	43,427	
2017	43,427	25%	10,857	32,570	
2018	32,570	25%	8,143	24,428	
2019	24,428	25%	6,107	18,321	
2020	18,321	25%	4,580	13,740	
2021	13,740	25%	3,435	10,305	
			172,695		

Office Decoration

Year	Opening Balance	Depreciation rate	Depreciation amount	Written Down Value	Remarks
2015	2,612,202	10%	261,220	2,350,982	
2016	2,350,982	10%	235,098	2,115,884	
2017	2,115,884	10%	211,588	1,904,295	
2018	1,904,295	10%	190,430	1,713,866	
2019	1,713,866	10%	171,387	1,542,479	
2020	1,542,479	10%	154,248	1,388,231	
2021	1,388,231	10%	138,823	1,249,408	
			1,362,794		

Particulars	Selling price	Written Down Value	Gain/(Loss)	Remarks
Gain/(Loss) on Motorcycle Sale	20,000	10,305	9,695	
Gain/(Loss) on office decoration	14,600	1,249,408	(1,234,808)	
Total	34,600	12,59,713	(1,225,113)	

