

PRIVATE & CONFIDENTIAL

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

FOR THE YEAR ENDED JUNE 30, 2023

J.U. AHMED & CO.
CHARTERED ACCOUNTANTS
DHAKA

J.U. AHMED & CO.

Chartered Accountants

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

FOR THE YEAR ENDED JUNE 30, 2023

J.U. AHMED & CO.

Chartered Accountants

INDEPENDENT AUDITORS' REPORT

Opinion

We have audited the accompanying Financial Statements of **Population Services and Training Center (PSTC)**, which comprise the Consolidated Statement of Financial Position as at June 30, 2023 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, 2023, 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.

Emphasis of Matter

We draw attention to note: 5.2 of notes to the financial statements where the organization has made disclosure in respect of valuation of land and office decoration. However, our opinion is not modified in respect of the same.

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.



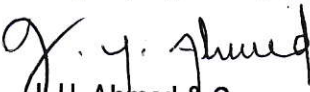
Auditor's responsibilities for the audit of the financial statements

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: 2311220679AS218158

Dated: November 22, 2023

Dhaka



Population Services and Training Center (PSTC)

Consolidated Statement of Financial Position
As at June 30, 2023

Property and Assets	Notes	30.06.2023 Taka	30.06.2022 Taka
Non-current Assets			
Property, plant and equipment	6	220,724,738	218,995,505
Fixed Deposit Receipts (FDRs)	7	8,455,197	8,192,459
		<u>229,179,935</u>	<u>227,187,964</u>
Current Assets			
Advances and Pre-payments	8	2,974,246	5,323,351
Advance against office rent	9	2,498,035	3,243,033
Cash and bank balances	10	7,257,275	18,797,315
		<u>12,729,556</u>	<u>27,363,699</u>
Total Assets		<u>241,909,491</u>	<u>254,551,663</u>
Fund and Liabilities			
Fund Account	11	80,639,112	93,281,284
Revaluation Surplus	12	161,270,379	161,270,379
Total Fund and Liabilities		<u>241,909,491</u>	<u>254,551,663</u>

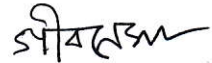
The annexed notes form an integral part of these financial statements.



Component Manager (F&A)

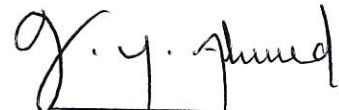


Executive Director



Treasurer

Signed in terms of our report of even date



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

DVC: 2311220679AS218158

Dated: November 22, 2023
Dhaka

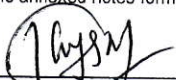



J.U. AHMED & CO.
Chartered Accountants


Population Services and Training Center (PSTC)
Consolidated Statement of Income and Expenditure
For the year ended June 30, 2023

Income	Notes	2022 - 2023 Taka	2021 - 2022 Taka
Grants received			
Grants received from donors	13	125,452,717	119,193,427
Received from service charges	14	48,241,444	35,855,687
		<u>173,694,161</u>	<u>155,049,114</u>
Other received			
Income from annual subscription fee		-	12,500
HQ shared cost (Salary, rent and utilities)		8,816,521	6,434,417
Interest on bank accounts	15	113,763	225,127
Interest on fixed deposits	16	295,264	1,417,165
Gain/(loss) on sale of fixed assets	17	-	(1,225,113)
		<u>9,225,548</u>	<u>6,864,096</u>
Total Income		<u>182,919,709</u>	<u>161,913,210</u>
Expenditure			
Direct cost			
Training and workshop		998,534	959,028
Clinic supplies and medicine expenses		15,251,610	5,002,743
Programme related cost		13,358,131	23,591,755
		<u>29,608,275</u>	<u>29,553,526</u>
Indirect cost			
Salary and benefits		113,670,366	90,405,026
Honorarium, fees and consultancy		2,701,027	1,181,469
Travel and daily allowances		6,124,019	4,257,201
Office rent		15,380,540	12,821,279
Utilities		2,893,043	2,149,939
Printing and publications		1,266,270	644,648
Office supplies		2,279,958	1,312,016
Communication		1,563,157	885,124
Repair and maintenance		2,453,408	3,124,223
Meeting and other office costs		244,568	-
Vehicle operation cost (Fuel, Fitness & others)		1,679,581	1,516,571
Cleaning and security charges		206,198	1,180,075
Bank charge and commission		1,211,427	544,500
Audit fee	18	161,750	403,700
Income tax on fixed deposits	19	29,526	98,342
Income tax on bank accounts		5,018	3,040
HQ shared cost (Salary, rent and utilities)		5,476,567	6,824,648
Registration/License renewal fees		21,500	-
Impairment loss on Building		-	5,909,448
Depreciation (Annex-1)		8,585,683	8,453,611
		<u>165,953,606</u>	<u>141,714,861</u>
Total Expenditure		<u>195,561,881</u>	<u>171,268,387</u>
Surplus/(Deficit) for the year		<u>(12,642,172)</u>	<u>(9,355,177)</u>
Other Comprehensive Income			<u>161,270,379</u>
Revaluation Surplus	12	-	161,270,379
Total Comprehensive Income		<u>(12,642,172)</u>	<u>151,915,202</u>

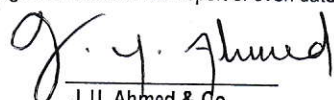
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Component Manager (F&A)


Executive Director


Treasurer

Signed in terms of our report of even date


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

DVC: 2311220679AS218158

Dated: November 22, 2023
Dhaka



Population Services and Training Center (PSTC)

Consolidated Statement of Receipts and Payments
For the year ended June 30, 2023

	Notes	2022 - 2023 Taka	2021 - 2022 Taka
Opening balances			
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	6,885,136
		<u>26,989,774</u>	<u>37,176,799</u>
Receipts			
Grants received from donors		125,455,587	120,586,641
Received from service charges		48,241,444	36,990,687
Income from annual subscription fee		-	12,500
HQ shared cost (Salary, rent and utilities)		8,816,521	6,434,417
Interest on bank accounts		124,543	279,769
Interest on fixed deposits	16	295,264	1,417,165
Advance realized		33,218	431,428
Advance realized against office rent		786,998	555,502
Inter-project advance received		13,075,000	6,100,000
Inter-project advance realized		-	1,300,000
Advance received by project		3,050,300	480,000
Advance refunded by projects		4,767,887	1,258,095
Sale of property, plant and equipment		-	34,600
		<u>204,646,762</u>	<u>175,880,804</u>
Total Receipts		<u>231,636,536</u>	<u>213,057,603</u>
Payments			
Salary and benefits		113,670,366	90,405,026
Honorarium, fees and consultancy		2,701,027	1,181,469
Travel and daily allowances		6,124,019	4,257,201
Training and workshop		998,534	959,028
Office rent		15,380,540	12,821,279
Utilities		2,893,043	2,149,939
Printing and publications		1,266,270	644,648
Office supplies		2,279,958	1,312,016
Clinic supplies and medicine expenses		15,251,610	5,002,743
Communication		1,563,157	885,124
Repair and maintenance		2,453,408	3,124,223
Meeting and other office costs		244,568	-
Vehicle operation cost (Fuel, Fitness & others)		1,679,581	1,516,571
Cleaning and security charges		206,198	1,180,075
Bank charge and commission	18	1,211,427	544,500
Income tax on fixed deposits	19	29,526	98,342
Audit fee		161,750	403,700
Programme related cost		13,358,131	23,591,755
Income tax on bank accounts		5,018	3,040
HQ shared cost (Salary, rent and utilities)		5,476,567	6,824,648
Registration/License renewal fees		21,500	-
Building construction/ renovation cost		-	5,326,847



J.U. AHMED & CO.
Chartered Accountants

	2022 - 2023 Taka	2021 - 2022 Taka
Computer and accessories	-	183,430
Furniture and fixture	2,885,329	3,386,076
Clinical equipment	2,103,366	3,700,821
Equipment	5,326,221	2,161,875
	<u>197,291,114</u>	<u>171,664,376</u>
Prior year's provision paid	-	200,000
Payment for operations	<u>197,291,114</u>	<u>171,864,376</u>
Grants refunded to donors	-	1,393,214
Grants transferred to project	2,870	-
Inter-project advance issued	8,925,000	6,100,000
Inter-project advance realized	850,000	1,300,000
Advance issued for projects	5,430,000	480,000
Advance refunded by project	3,050,000	1,258,095
Advance against office rent	42,000	1,427,500
Advance paid	322,300	1,055,000
Service charge transfer	-	1,135,000
Bank interest deposit to Govt. Account	10,780	54,643
	<u>18,632,950</u>	<u>14,203,453</u>
Total Payments	<u>215,924,064</u>	<u>186,067,829</u>
Closing Balance		
Cash in hand	251,174	81,369
Petty cash	199,611	185,933
Cash at banks	6,806,490	18,530,013
Fixed Deposits	8,455,197	8,192,459
	<u>15,712,472</u>	<u>26,989,774</u>
Total	<u>231,636,536</u>	<u>213,057,603</u>

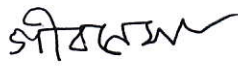
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Component Manager (F&A)

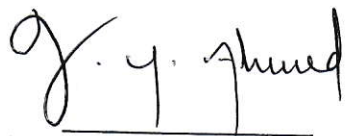


Executive Director



Treasurer

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J. U. Ahmed & Co.
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DVC: 2311220679AS218158

Dated: November 22, 2023
Dhaka



Population Services and Training Center (PSTC)

Thematic Area-wise Statement of Receipts and Payments
For the year ended June 30, 2023

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	2022 - 2023	2021 - 2022
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Receipts								
Opening balance								
Cash in hand	50,705	-	30,664	-	-	-	81,369	16,975
Petty cash	155,933	-	10,000	-	-	20,000	185,933	142,500
Cash at banks	16,294,320	-	214,013	732,893	-	1,288,787	18,530,013	30,132,188
Fixed Deposits	-	-	-	-	-	8,192,459	8,192,459	6,885,136
	16,500,958	-	254,677	732,893	-	9,501,246	26,989,774	37,176,799
Grants received from donors	109,271,370	-	-	16,184,217	-	-	125,455,587	120,586,641
Received from service charges	35,479,712	-	6,411,732	-	-	6,350,000	48,241,444	36,990,687
Income from annual subscription fee	-	-	-	-	-	-	-	12,500
HQ shared cost (Salary, rent and utilities)	-	-	-	-	-	8,816,521	8,816,521	6,434,417
Interest on bank accounts	73,243	-	4,853	30,793	-	15,654	124,543	279,769
Interest on fixed deposits	-	-	-	-	-	295,264	295,264	1,417,165
Advance realized	-	-	-	-	-	33,218	33,218	431,428
Advance realized against office rent	-	-	-	-	-	786,998	786,998	555,502
Inter-project advance received	400,000	-	175,000	-	-	12,500,000	13,075,000	6,100,000
Inter-project advance realized	-	-	-	-	-	-	-	1,300,000
Advance received by project	3,050,000	-	-	300	-	-	3,050,300	480,000
Advance refunded by projects	-	-	-	-	-	4,767,887	4,767,887	1,258,095
Sale of property, plant and equipment	-	-	-	-	-	-	-	34,600
Total Receipts	164,775,284	-	6,846,262	16,948,202	-	43,066,788	231,636,536	213,057,603



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		2022 - 2023		2021 - 2022	
	Taka		Taka		Taka		Taka		Taka		Taka		Taka		Taka	
Payments																
Salary and benefits	95,146,046		-		1,648,537		5,643,849		-			11,231,934		113,670,366		90,405,026
Honorarium, fees and consultancy	2,486,027		-		-		-		-			215,000		2,701,027		1,181,469
Travel and daily allowances	5,733,040		-		45,639		243,500		-			101,840		6,124,019		4,257,201
Training and workshop	306,978		-		-		691,556		-			-		998,534		959,028
Office rent	11,411,206		-		1,132,594		672,000		-			2,164,740		15,380,540		12,821,279
Utilities	2,106,865		-		360,988		32,708		-			425,190		2,893,043		2,149,939
Printing and publications	1,233,562		-		56,074		-		-			-		1,266,270		644,648
Office supplies	2,040,906		-		-		-		-			182,978		2,279,958		1,312,016
Clinic supplies and medicine expenses	15,251,610		-		-		-		-			-		15,251,610		5,002,743
Communication	1,064,816		-		40,200		42,981		-			415,160		1,563,157		885,124
Repair and maintenance	1,163,756		-		160,119		16,061		-			1,113,472		2,453,408		3,124,223
Meeting and other office costs	-		-		8,703		-		-			235,865		244,568		-
Vehicle operation cost (Fuel, Fitness & others)	90,250		-		-		-		-			1,589,331		1,679,581		1,516,571
Cleaning and security charges	105,668		-		3,304		-		-			97,226		206,198		1,180,075
Bank charge and commission	1,148,705		-		8,932		22,840		-			30,951		1,211,427		544,500
Audit fee	-		-		-		-		-			161,750		161,750		403,700
Programme related cost	5,354,252		-		1,014,213		6,989,666		-			-		13,358,131		23,591,755
Income tax on bank accounts	1,531		-		473		16		-			2,999		5,018		3,040
Income tax on fixed deposits	-		-		-		-		-			29,526		29,526		98,342
HQ shared cost (Salary, rent and utilities)	2,697,136		-		1,316,000		1,463,431		-			-		5,476,567		6,824,648
Registration/License renewal fees	21,500		-		-		-		-			-		21,500		-
Building construction/ renovation cost	-		-		-		-		-			-		-		5,326,847
Computer and accessories	-		-		-		-		-			-		-		183,430
Furniture and fixture	2,885,329		-		-		-		-			-		2,885,329		3,386,076
Clinical equipment	2,103,366		-		-		-		-			-		2,103,366		3,700,821
Equipment	5,326,221		-		-		-		-			-		5,326,221		2,161,875
Prior year's provision paid	-		-		-		-		-			-		-		200,000



Particulars	Population, Health and Nutrition (PHIN)		Gender and Governance (GAG)		Skills Education and Training		Youth and Adolescent Development (YAD)		Climate Change and Adaptation (CCA)		PSTC Corporate		2022 - 2023		2021 - 2022	
	Taka		Taka		Taka		Taka		Taka		Taka		Taka		Taka	
Grants refunded to donors	-		-		-		-		-		-		-		1,393,214	
Grants transferred to project	-		-		-		-		-		-		-		-	
Inter-project advance issued	-		-		775,000		-		-		2,870		2,870		6,100,000	
Inter-project advance realized	-		-		-		-		-		850,000		850,000		1,300,000	
Advance issued for projects	-		-		-		-		-		5,430,000		5,430,000		480,000	
Advance refunded by project	3,050,000		-		-		-		-		-		3,050,000		1,258,095	
Advance against office rent	42,000		-		-		-		-		-		42,000		1,427,500	
Advance paid	246,900		-		-		-		-		75,400		322,300		1,055,000	
Service charge transfer	-		-		-		-		-		-		-		1,135,000	
Bank Interest deposit to Govt. Account	10,780		-		-		-		-		-		10,780		54,643	
Total payments	161,028,449		-		6,570,776		15,818,607		-		32,506,231		215,924,064		186,067,829	
Closing Balance																
Cash in hand	220,558		-		30,616		-		-		-		251,174		81,369	
Petty cash	169,611		-		10,000		-		-		20,000		199,611		185,933	
Cash at banks	3,356,666		-		234,870		1,129,595		-		2,085,360		6,806,490		18,530,013	
Fixed Deposits	-		-		-		-		-		8,455,197		8,455,197		8,192,459	
Total	3,746,835		-		275,486		1,129,595		-		10,560,557		15,712,472		26,989,774	
	164,775,284		-		6,846,262		16,948,202		-		43,066,788		231,636,536		213,057,603	



Population Services and Training Center (PSTC)
Project-wise Statement of Receipts and Payments
For the year ended June 30, 2023

Particulars	Population, Health and Nutrition (PHN)											Sub Total		
	AUHC (IG+RDF)	UPHCSDP-II, MCC, PA-1 (ESP+Services)		UPHCSDP-II, FARM, PA-1 (ESP+Services)		UPHCSDP-II, DSCC, PA-4 (ESP+Services)		UPHCSDP-II, DNCC, PA-6 (ESP+Services)		MMSH PROJECT	SSK PROJECT, DSCC		PSTC Model Clinic, Gazipur	PSTC Model Clinic, Aftabnagar
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka		Taka	Taka
Receipts	1	2	3	4	5	6	7	8	9	10	11			
Opening balance	-	-	7,000	36,205	-	7,500	-	-	-	-	-	-	-	50,705
Cash in hand	-	12,783	33,150	60,000	-	-	-	-	15,000	-	-	35,000	-	155,933
Petty cash	132,585	1,542,503	656,791	8,973,523	-	697,149	-	3,714,882	155,155	-	-	421,933	-	16,294,320
Cash at banks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Deposits	132,585	1,555,286	696,941	9,069,728	-	704,649	-	3,714,882	170,155	-	-	456,933	-	16,500,958
Grants received from donors														
Received from service charges		18,681,150	22,598,363	13,522,613	9,973,168	31,646,680	887,794	11,961,602	-	-	-	-	-	109,271,370
Income from annual subscription fee		4,525,461	4,891,742	16,027,599	16,210	-	-	-	2,039,658	-	-	7,979,042	-	35,479,712
HQ shared cost (Salary, rent and utilities)														
Interest on bank accounts	1,548	11,247	11,496	15,365	1,962	8,972	714	11,634	4,785	-	-	5,521	-	73,243
Interest on fixed deposits														
Advance realized														
Advance realized against office rent														
Inter-project advance received														
Inter-project advance realized														
Advance received by project		2,200,000			300,000							100,000		400,000
Advance refunded by projects											550,000			3,050,000
Sale of property, plant and equipment														
Total Receipts	134,132	26,973,144	28,198,542	38,635,305	10,291,340	32,360,300	888,508	16,237,918	2,514,598	8,541,496	164,775,284	8,541,496	164,775,284	
Payments														
Salary and benefits		17,753,606	19,978,192	22,926,467	2,826,400	17,789,917	235,871	10,426,463	1,010,775	-	-	2,198,355	-	95,146,046
Honorarium, fees and consultancy		402,157	440,119	1,237,926	-	-	276,000	-	122,225	-	-	7,600	-	2,486,027
Training and workshop		79,688	11,489	99,276	8,700	-	-	107,825	-	-	-	-	-	306,978
Programme related cost		21,860	29,386	589,253	318,311	3,616,106	40,633	738,683	-	-	-	-	-	5,354,252
Travel and daily allowances		440,457	506,882	753,625	35,130	3,657,576	128,655	156,795	30,220	-	-	23,700	-	5,733,040
Office rent		1,638,152	1,323,948	2,521,443	297,788	1,681,792	-	550,301	-	-	-	3,397,782	-	11,411,206
Utilities		189,527	346,978	987,880	1,550	121,734	-	-	12,255	-	-	446,941	-	2,108,865
Printing and publications		326,938	399,702	-	247,742	257,055	2,125	-	-	-	-	-	-	1,233,562



Particulars	PSTC Corporate						Total				
	PSTC A/C		PSTC Corporate		PSTC Generated Fund			PSTC Bhaban		Sub Total	
	Taka		Taka		Taka			Taka		Taka	
	22	23	24	25	26	27					
Receipts											
Opening 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					
Grants received from donors						125,455,587					
Received from service charges		900,000	5,450,000		6,350,000	48,241,444					
Income from annual subscription fee						-					
HQ shared cost (Salary, rent and utilities)		8,816,521			8,816,521	8,816,521					
Interest on bank accounts		4,068	10,925	661	15,654	124,543					
Interest on fixed deposits			295,264		295,264	295,264					
Advance realized		33,218			33,218	33,218					
Advance realized against office rent			786,998		786,998	786,998					
Inter-project advance received		8,050,000	3,300,000	1,150,000	12,500,000	13,075,000					
Inter-project advance realized						-					
Advance received by project						-					
Advance refunded by projects			4,767,887		4,767,887	4,767,887					
Sale of property, plant and equipment						-					
Total Receipts	929,470	18,076,027	22,906,189	1,155,101	43,066,788	231,636,536					
Payments											
Salary and benefits		11,231,934			11,231,934	113,670,366					
Honorarium, fees and consultancy				215,000	215,000	2,701,027					
Training and workshop						998,534					
Programme related cost						-					
Travel and daily allowances		101,840			101,840	6,124,019					
Office rent		2,164,740			2,164,740	15,380,540					
Utilities		359,670		65,520	425,190	2,893,043					
Printing and publications						1,266,270					



Particulars	Population, Health and Nutrition (PHN)										Sub Total								
	A/HC		UPHCDP-II, MCC, PA-1 ESP+Services		UPHCDP-II, FARM, PA-1 ESP+Services		UPHCDP-II, DSCC, PA-4 ESP+Services		MISHD			MMS PROJECT		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		10
Office supplies		405,689		379,957			27,722		266,739		5,180		134,620		59,422		162,150		2,040,906
Clinic supplies and medicine expenses		2,735,279		3,908,779		6,411,907	32,398								295,798		1,867,449		15,251,610
Communications		133,263		148,791		107,444	7,300		584,492				38,297		13,800		31,429		1,064,816
Repair and maintenance		152,323		123,700		573,153	135,517		84,488				3,200		13,380		77,995		1,163,756
Meeting and other office costs																			
Vehicle operation cost (Fuel, Fitness & others)																			
Cleaning and security charges																			
Bank charge and commission	10,267		257,990		258,855		434,783		21,504		1,749				7,505		6,052		1,148,705
Audit fee																			
Income tax on bank accounts		310																	
Income tax on fixed deposits																			
HQ shared cost (Salary, rent and utilities)																			
Registration/License renewal fees																			
Building construction/ renovation cost																			
Computer and accessories																			
Furniture and fixture																			
Clinical equipment																			
Equipment																			
Prior years provision paid				237,208		16,770	2,130,772		285,142										2,885,329
Grants refunded to donors																			2,103,366
Grants transferred to project																			5,326,221
Inter-project advance issued																			
Inter-project advance realized																			
Advance issued for projects																			
Advance refunded by project																			
Advance against office rent			2,200,000				300,000												3,050,000
Advance paid				42,000															42,000
Service charge transfer									162,600										246,900
Bank interest deposit to Govt. A/C			10,780																10,780
Total payments	10,577	26,747,731	28,135,989	37,352,851	9,194,963	32,157,267	16,006,502	2,270,388	8,343,201	161,028,459									
Closing Balance																			
Cash in hand			115,744		33,479		45,920								25,415				220,558
Petty cash			3,675		936		60,000								15,000		45,000		169,611
Cash at banks		123,566	105,996	28,141	1,176,538	1,096,381	158,038	79,485	203,803	3,356,666									
Fixed Deposits																			
Total	123,566	225,415	62,556	1,282,458	10,996,381	203,038	79,485	244,218	198,304	3,746,835									
	134,133	26,973,146	28,198,545	38,635,309	10,291,344	33,360,305	888,514	2,514,606	8,541,505	164,775,294									



Particulars	Skills Education and Training (SET)				Youth and Adolescent Development (YAD)					
	Community Paramedic Training Institute (CPTI)		PSTC Training Complex, Gazipur		GOAL		Adolescent Health Campaign		Hello I Am	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	11	12	13	14	15	16	18	19	20	21
Office supplies	50,454		5,620		56,074					
Clinic supplies and medicine expenses										
Communications	21,400		18,800		40,200			42,981		
Repair and maintenance	48,070		112,049		160,119		16,061			42,981
Meeting and other office costs	8,703				8,703					16,061
Vehicle operation cost (Fuel, Fitness & others)										
Cleaning and security charges			3,304		3,304					
Bank charge and commission	5,307	1,150	2,245	230	8,932	5,437	8,620	6,030	2,752	22,840
Audit fee			380	93	473	16				
Income tax on bank accounts										16
Income tax on fixed deposits										
HQ shared cost (Salary, rent and utilities)			1,316,000		1,316,000	195,000	1,140,127	128,304		1,463,431
Registration/License renewal fees										
Building construction/ renovation cost										
Computer and accessories										
Furniture and fixture										
Clinical equipment										
Equipment										
Prior year's provision paid										
Grants refunded to donors										
Grants transferred to project										
Inter-project advance issued			775,000		775,000					
Inter-project advance realized										
Advance issued for projects										
Advance refunded by project										
Advance against office rent										
Advance paid										
Service charge transfer										
Bank interest deposit to Govt. A/C										
Total payments	2,662,110	1,162	3,907,217	337	6,570,791	200,469	12,918,269	2,697,170	2,772	15,818,628
Closing Balance										
Cash in hand	30,000		616		30,616					
Patry cash	10,000				10,000					
Cash at banks	102,345	82,517	25,961	24,047	234,870	12,388	704,651	382,694	29,862	1,129,595
Fixed Deposits										
	142,345	82,517	26,577	24,047	275,486	12,388	704,651	382,694	29,862	1,129,595
Total	2,804,455	83,679	3,933,794	24,384	6,846,277	212,857	13,622,920	3,079,864	32,634	16,948,223



Particulars	PSTC Corporate						Sub Total	Total			
	PSTC A/C		PSTC		Generated Fund				PSTC Bhaban		
	Taka		Taka		Taka				Taka		
	22		23		24		25		26		27
Office supplies		182,978							182,978		2,279,958
Clinic supplies and medicine expenses											15,251,610
Communications		415,160							415,160		1,563,157
Repair and maintenance		1,109,972				3,500			1,113,472		2,453,408
Meeting and other office costs		235,865							235,865		244,568
Vehicle operation cost (Fuel, Fitness & others)		1,589,331							1,589,331		1,679,581
Cleaning and security charges		97,226							97,226		206,198
Bank charge and commission	16,725	2,975			8,713		2,538		30,951		1,211,427
Audit fee		161,750							161,750		161,750
Income tax on bank accounts		814			2,185				2,999		5,018
Income tax on fixed deposits					29,526				29,526		29,526
HQ shared cost (Salary, rent and utilities)											5,476,567
Registration/License renewal fees											21,500
Building construction/ renovation cost											
Computer and accessories											
Furniture and fixture											
Clinical equipment											2,885,329
Equipment											2,103,366
Prior year's provision paid											5,326,221
Grants refunded to donors											
Grants transferred to project	2,870								2,870		2,870
Inter-project advance issued					8,150,000				8,150,000		8,925,000
Inter-project advance realized							850,000		850,000		850,000
Advance issued for projects					5,430,000				5,430,000		5,430,000
Advance refunded by project											3,050,000
Advance against office rent											42,000
Advance paid		75,400							75,400		322,300
Service charge transfer											
Bank interest deposit to Govt. A/C											10,780
Total payments	19,617	17,729,678			13,620,423		1,136,558		32,506,231		215,924,064
Closing Balance											
Cash in hand											251,174
Petty cash			20,000						20,000		199,611
Cash at banks	909,875	326,372			830,569		18,543		2,085,360		6,806,490
Fixed Deposits					8,455,197				8,455,197		8,455,197
	909,875	346,372			9,285,766		18,543		10,560,557		15,712,472
Total	929,492	18,076,050			22,906,189		1,155,101		43,066,788		231,636,536



Population Services and Training Center (PSTC)

**Notes to the Financial Statements
For the year ended June 30, 2023**

1 About the Organization

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

PSTC is located at House no. 93/3, Level 4 & 6, 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, 2023
5	Name of statutory auditor for last year	Khan Wahab Shafique Rahman & Co., Chartered Accountants
6	Name of statutory auditor for current year	J. U. Ahmed & Co., Chartered Accountants
7	No. of Governing Body meeting held in FY 2022 - 2023	5 (Five)
8	Date of last AGM held	September 17, 2022

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 Mahbulul Alam	Vice-Chairperson
3	Ms. Gitali Badrunnesa Hasan	Treasurer
4	Mr. Md. Badrul Munir	Member
5	Ms. Sanjeeda Islam	Member
6	Mr. Wahiduzzaman Chowdhury	Member
7	Adv. Rehana Begum	Member

3 Vision, Mission and Values of PSTC

3.1 Vision

Improved quality of life of people, in general.

3.2 Mission

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

3.3 Values

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

4 Activities of the organization

PSTC has been implementing different projects under the following programs:

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



The programs of PSTC includes some special initiatives such as:

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

5 **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 incurred by the project as per the rules and regulations of PSTC and kept transactions record in the software "Tally ERP9".

The project offices prepare financial statements and submit to the Head Office. The 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.

5.1 **Summary of Significant Accounting Policies**

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

5.2 **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 has been revalued, the details of which are as follows:

- a. Effective date of revaluation: 02.09.2021
- b. Independent Valuer: MSK Inspection Company Ltd.
- c. Class of Property, Plant & Equipment revalued: Land and Office Decoration
- d. Written down value before revaluation: Tk. 16,869,688
- e. Revalued amount after revaluation: Tk. 178,435,503
- f. Changes in Revaluation Surplus: Tk. 161,270,379



5.3 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 to assets is charged full year in which year assets have been acquired. During the year no depreciation is charged for disposal assets. The 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

5.4 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 income and expenditure.

5.5 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 upon maturity.

5.6 Interest on fixed deposit

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

5.7 Cash and cash equivalents

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

5.8 Foreign currency transactions

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

5.9 Reporting period and currency

The financial statements cover the accounting period July 01, 2022 to June 30, 2023. The financial statements are presented in Bangladeshi Taka (BDT) which is the PSTC functional currency. All financial statements presented in Bangladeshi Taka (BDT) have been rounded off to the nearest Taka.



5.10 Taxation and VAT

Under the Income Tax Act, 2023, PSTC is subject to taxation. PSTC submits its return for tax for the organization and its TIN is 688729192606/Circle 101 (Companies) Dhaka.

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

5.11 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 the current year's presentation.



J.U. AHMED & CO.
Chartered Accountants

	30.06.2023	30.06.2022
	Taka	Taka
6 Property, Plant & Equipment		
Cost:		
Opening Balance	345,579,888	172,050,226
Add: Addition during the year	10,314,916	176,324,864
Less: Disposal during the year	-	2,795,202
Less: Undervaluation of last year	5,909,448	-
Closing Balance	<u><u>349,985,356</u></u>	<u><u>345,579,888</u></u>
Depreciation:		
Opening Balance	120,674,935	113,756,813
Add: Addition during the year	8,585,683	8,453,611
Less: Adjustment during the year	-	1,535,489
Closing Balance	<u><u>129,260,618</u></u>	<u><u>120,674,935</u></u>
Less: Undervaluation during the year	-	5,909,448
Written Down Value	<u><u>220,724,738</u></u>	<u><u>218,995,505</u></u>
The details are given in Annexure-1 at page no. 26 of the report.		
7 Fixed Deposit Receipts (FDRs)		
Opening Balance	8,192,459	4,885,136
Add: Prior year's adjustment during the year	-	2,000,000
Add: Re-investment of interest during the year (Note: 7.1)	262,738	1,307,323
	<u>8,455,197</u>	<u>8,192,459</u>
Less: Encashment during the year	-	-
Closing Balance	<u><u>8,455,197</u></u>	<u><u>8,192,459</u></u>
7.1 Re-investment of interest during the year		
Interest received on fixed deposits (Note: 16)	295,264	1,417,165
Less: Income Tax deducted on fixed deposits (Note: 19)	29,526	98,342
Less: Bank charges deducted on FDRs	3,000	3,000
Less: Prior year's adjustment during the year	-	8,500
	<u>262,738</u>	<u>1,307,323</u>
8 Advances and Pre-payments		
Opening Balance	5,323,351	4,699,779
Add: Advance paid during the year	322,300	1,055,000
Add: Advance issued (Note: 8.3)	9,587,113	4,021,905
	<u>15,232,764</u>	<u>9,776,684</u>
Less: Advance realized during the year	33,218	431,428
Less: Advance received (Note: 8.2)	12,225,300	4,021,905
Closing Balance	<u><u>2,974,246</u></u>	<u><u>5,323,351</u></u>



J.U. AHMED & CO.
Chartered Accountants

	30.06.2023	30.06.2022
	Taka	Taka
8.1 Advance Account		
Inter-project advance received by projects (Note: 8.2)	12,225,300	4,021,905
Less: Inter-project advance issued by PSTC Generated Fund (Note: 8.3)	9,587,113	4,021,905
	<u>2,638,187</u>	<u>-</u>
8.2 Advance received		
Inter-project advance received during the year	13,075,000	6,100,000
Less: Inter-project advance realized during the year	850,000	1,300,000
	<u>12,225,000</u>	<u>4,800,000</u>
Advance received by project during the year	3,050,300	480,000
Less: Advance refunded by project during the year	3,050,000	1,258,095
	<u>300</u>	<u>(778,095)</u>
	<u>12,225,300</u>	<u>4,021,905</u>
8.3 Advance issued		
Inter-project advance issued during the year	8,925,000	6,100,000
Less: Inter-project advance realized during the year	-	1,300,000
	<u>8,925,000</u>	<u>4,800,000</u>
Advance issued for projects during the year	5,430,000	480,000
Less: Advance refunded by projects during the year	4,767,887	1,258,095
	<u>662,113</u>	<u>(778,095)</u>
	<u>9,587,113</u>	<u>4,021,905</u>
9 Advance against office rent		
Opening Balance	3,243,033	2,371,035
Add: Paid during the year	42,000	1,427,500
	<u>3,285,033</u>	<u>3,798,535</u>
Less: Realized/adjusted during the year	786,998	555,502
Closing Balance	<u>2,498,035</u>	<u>3,243,033</u>
10 Cash and Bank Balances		
Cash-in-hand (Note: 10.1)	251,174	81,369
Petty Cash (Note: 10.2)	199,611	185,933
Cash at banks (Note: 10.3)	6,806,490	18,530,013
	<u>7,257,275</u>	<u>18,797,315</u>
10.1 Cash-in-hand		
UPHCSDP-II, MCC, PA-1	115,744	-
UPHCSDP-II, FARM, PA-1	33,479	7,000
UPHCSDP-II, DSCC, PA-4	45,920	36,205
PSTC Model Clinic, Gazipur	25,415	-
MISHD Project	-	7,500
CPTI	30,000	30,048
PSTC Training Complex	616	616
	<u>251,174</u>	<u>81,369</u>



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		30.06.2023	30.06.2022
		Taka	Taka
10.2 Petty Cash			
UPHCSDP-II, MCC, PA-1		3,675	12,783
UPHCSDP-II, FARM, PA-1		936	33,150
UPHCSDP-II, DSCC, PA-4		60,000	60,000
MISHD Project		45,000	-
PSTC Model Clinic, Gazipur		15,000	15,000
PSTC Model Clinic, Aftabnagar		45,000	35,000
CPTI		10,000	10,000
PSTC Corporate Management		20,000	20,000
		<u>199,611</u>	<u>185,933</u>
10.3 Cash at banks			
AUHC-Program income-Aftabnagar	(DBBL, SND # 246.120.368)	-	15,840
AUHC-Program income-HQ	(DBBL, SND # 246.120.336)	20,170	2,469
AUHC-Program income-Bawniabadh	(DBBL, SND # 211.120.1969)	52,220	52,832
AUHC-Program income-Mirpur	(DBBL, SND # 164.120.3821)	21,328	22,941
AUHC-Program income-Narsingdi	(DBBL, SND # 170.120.2900)	-	3,499
AUHC-RDF-Aftabnagar	(DBBL, SND # 178.120.1973)	8,821	10,560
AUHC-RDF-Dhalpur	(DBBL, SND # 105.120.3977)	21,017	22,632
AUHC-RDF-HQ	(DBBL, SND # 246.120.378)	-	1,813
UPHCSDP-II, MCC, PA-1	(DBBL, SND # 156.120.3427)	5,488	1,112,641
UPHCSDP-II, MCC, PA-1/IG	(DBBL, SND # 156.120.3435)	100,508	429,862
UPHCSDP-II, FARM, PA-1	(DBBL, SND # 189.120.4051)	26,172	521,211
UPHCSDP-II, FARM, PA-1/IG	(DBBL, SND # 189.120.4067)	1,970	135,580
UPHCSDP-II, DSCC, PA-4	(DBBL, SND # 246.120.544)	956,990	7,040,970
UPHCSDP-II, DSCC, PA-4/IG	(DBBL, SND # 246.120.551)	219,548	1,932,553
UPHCSDP-II, DNCC, PA-6	(DBBL, SND # 246.120.1263)	1,080,171	-
UPHCSDP-II, DNCC, PA-6/IG	(DBBL, SND # 246.120.1258)	16,210	-
MISHD Project, Dhaka	(DBBL, SND # 116.120.4115)	83,700	37,492
MISHD-Laxmipur	(PBL, STD # 3884102000236)	2,086	83,060
MISHD-Noakhali	(IBL, STD # 20501680900002618)	33,332	163,034
MISHD-Munshiganj	(NBL, STD # 1187002132397)	32,964	129,291
MISHD-Narsingdi	(PrBL, STD # 2214311012824)	226	118,333
MISHD-Kishoreganj	(ExBL, SND # 22881)	5,732	165,939
SSK Project	(DBBL, SND # 246.120.1097)	231,423	3,714,682
PSTC Model Clinic, Gazipur	(DBBL, SND # 246.120.539)	90,115	99,524
PSTC Model Clinic, Chattogram	(DBBL, SND # 246.120.565)	2,031	4,648
PMCG Drug Fund	(DBBL, SND # 246.120.838)	111,657	50,984
PSTC Model Clinic, Aftabnagar	(DBBL, SND # 246.120.908)	71,448	-
PSTC PMC Pharmacy Fund	(DBBL, SND # 246.120.661)	53,896	151,255
PSTC Health Service Enterprise	(DBBL, SND # 116.120.3966)	17,376	13,798
PSTC Model Clinic	(PBL, SND # 4709102000116)	10,584	256,879
CPTI	(DBBL, SND # 116.120.4019)	102,345	90,862
PSTC Training Complex	(DBBL, SND # 138.120.1960)	25,961	15,734
PSTC Training Fund	(ABL, SB # 0200002563830)	82,517	83,667
Projanmo Fund	(ABL, SB # 0200002557658)	24,047	23,750
UBR-Program Support Unit	(DBBL, SND # 246.120.677)	734	1,869
Unite for Body Rights	(DBBL, SND # 116.120.3932)	3	1,053
UBR-Chattogram	(DBBL, SND # 133.120.3795)	25	1,167
UBR-Gazipur	(DBBL, SND # 138.120.1976)	258	1,398
UBR-SC-Chattogram	(DBBL, SND # 133.151.57731)	2,112	197,034
UBR-SC-Gazipur	(DBBL, SND # 138.151.94986)	9,255	9,712



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		30.06.2023	30.06.2022
		Taka	Taka
GOAL Project	(DBBL, SND # 246.120.890)	704,651	22,797
Adolescent Health Campaign	(DBBL, SND # 246.120.1055)	382,694	465,643
PSTC-HIA Project	(DBBL, SND # 133.120.3935)	2	830
PSTC-Hello I Am (HIA) Project	(DBBL, SND # 246.120.160)	29,861	31,390
MMS Project	(DBBL, SND # 246.120.1151)	79,485	-
PSTC A/C	(ABL, SB # 0200002538652)	909,875	929,470
PSTC Corporate Management	(DBBL, SND # 116.120.3875)	326,372	252,220
PSTC Generated Fund	(DBBL, SND # 116.120.3880)	830,569	102,657
PSTC Bhaban Fund	(DBBL, SND # 246.120.399)	18,543	4,440
		6,806,490	18,530,013
11 Fund Account			
Opening Balance		93,281,284	100,341,025
Add: Prior year's adjustment during the year		-	2,000,000
Surplus/(Deficit) for the year		(12,642,172)	(9,355,177)
Add: Depreciation on revaluation		-	295,436
Closing Balance		80,639,112	93,281,284
12 Revaluation Surplus			
Opening Balance		161,270,379	-
Add: Addition during the year		-	161,565,815
Depreciation on Revaluation		-	(295,436)
Closing Balance		161,270,379	161,270,379
		2022 - 2023	2021 - 2022
		Taka	Taka
13 Grants received from donors			
Total grants received from donors (Note: 13.1)		125,452,717	120,586,641
Less: Refunded during the period (Note: 13.2)		-	1,393,214
		125,452,717	119,193,427
13.1 Grants received from donors			
<u>Name of Project</u>	<u>Funded by</u>		
UPHCSDP-II, MCC PA-01	GoB, ADB, DFID, SIDA	18,681,150	16,362,629
UPHCSDP-II, FARM PA-01	GoB, ADB, DFID, SIDA	22,598,363	16,390,575
UPHCSDP-II, DSCC PA-04	GoB, ADB, DFID, SIDA	13,522,613	27,296,707
UPHCSDP-II, DNCC PA-06	GoB, ADB, DFID, SIDA	9,973,168	-
MISHD Project	SMC/USAID	31,646,680	24,338,177
MMS Project	SMC/USAID	887,794	-
SSK Project	HEU/MoHFW	11,961,602	4,954,025
GOAL Project	Women Win/SCB	13,577,335	8,925,000
Adolescent Health Campaign	SMC/USAID	2,606,882	1,646,820
PSTC A/C (GOAL)	Women Win/SCB	-	2,870
Creating Spaces	OXFAM	-	2,713,342
SURP-2 Project	Plan International	-	3,410,947
E-GLOSS Project	Plan International	-	14,545,549
		125,455,587	120,586,641
Less: Transfer from Mother Account (Previous year's fund)		2,870	-
		125,452,717	120,586,641



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	2022 - 2023 Taka	2021 - 2022 Taka
13.2 Grants refunded to donors		
<u>Name of Project</u>		
<u>Funded by</u>		
Creating Spaces	-	56,369
UBR-II Project	-	231,260
SURP-2 Project	-	740,031
E-GLOSS Project	-	365,554
	<u>-</u>	<u>1,393,214</u>
14 Fund received from service charges		
Total fund received from service charges	48,241,444	36,990,687
Less: Service charges transfer during the year	-	1,135,000
	<u>48,241,444</u>	<u>35,855,687</u>
15 Bank interest		
Bank interest received during the year	124,543	279,769
Less: Bank interest deposit to Govt. A/C	10,780	54,642
	<u>113,763</u>	<u>225,127</u>
16 Interest on fixed deposits		
Interest received on fixed deposits	295,264	98,812
Add: Prior year's adjustment during the year	-	1,318,353
	<u>295,264</u>	<u>1,417,165</u>
17 Gain/(loss) on sale of fixed assets		
Gain/loss on sale of furniture (Note: 17.1)	-	9,695
Gain/loss on sale of building (Note: 17.2)	-	(1,234,808)
	<u>-</u>	<u>(1,225,113)</u>
17.1 Gain/(loss) on sale of Motorcycle		
Selling price	-	20,000
Less: Written down value up to the date of sale	-	10,305
	<u>-</u>	<u>9,695</u>
17.2 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>-</u>	<u>(1,234,808)</u>
18 Bank charge and commission		
Bank charge and commission	1,211,427	536,000
Add: Prior year's adjustment during the year	-	8,500
	<u>1,211,427</u>	<u>544,500</u>
19 Income Tax on fixed deposits		
Income Tax deducted on fixed deposits	29,526	9,881
Add: Prior year's adjustment during the year	-	88,461
	<u>29,526</u>	<u>98,342</u>



Population Services and Training Center (PSTC)

Schedule of Property, Plant & Equipment
As at June 30, 2023

Annexure - 1

Particulars	COST				DEPRECIATION				Under valuation during the year	Written Down Value as on June 30, 2023		
	Balance as on July 01, 2022	Addition/ Adjustment during the year	Disposal during the year	Balance as on June 30, 2023	Rate	Balance as on July 01, 2022	Charged during the year	Adjusted during the year			Balance as on June 30, 2023	
	Taka	Taka	Taka	Taka	%	Taka	Taka	Taka			Taka	
Land	171,922,000	-	-	171,922,000	-	-	-	-	-	-	-	-
Building and office decoration:												
Building (Note: A)	30,515,123	-	-	30,515,123	10	20,463,347	1,005,178	-	21,468,525	-	-	9,046,598
Office decoration	8,769,635	-	-	8,769,635	10	2,551,568	621,807	-	3,173,375	-	-	5,596,260
Furniture and fixture	59,229,845	2,885,329	-	62,115,174	12	44,678,357	2,092,418	-	46,770,775	-	-	15,344,399
Computer and accessories	6,308,620	-	-	6,308,620	25	5,245,485	265,784	-	5,511,269	-	-	797,351
Motor vehicle	8,582,000	-	-	8,582,000	25	7,046,565	383,859	-	7,430,424	-	-	1,151,576
Clinical equipment	38,580,015	2,103,366	-	40,683,381	20	29,224,763	2,291,724	-	31,516,487	-	-	9,166,894
Equipment	15,763,202	5,326,221	-	21,089,423	20	11,464,850	1,924,915	-	13,389,765	-	-	7,699,658
Total as on June 30, 2023	339,670,440	10,314,916	-	349,985,356		120,674,935	8,585,683	-	129,260,618	-	-	220,724,738
Total as on June 30, 2022	172,050,226	176,324,864	2,795,202	345,579,888		113,756,813	8,453,611	1,535,489	120,674,935	5,909,448	-	218,995,505

Note: A

Building	36,424,571
Less: Undervaluation of previous year	5,909,448
Building as on July 01, 2022	<u>30,515,123</u>



Population Services and Training Center (PSTC)
Schedule of total grants
For the year ended June 30, 2023

Sl. No.	Name of the Project	Donor	Grants received Taka
1	UPHCSDP-II, DSCC PA-04	GoB, ADB, DFID, SIDA	13,522,613
2	UPHCSDP-II, MCC PA-01	GoB, ADB, DFID, SIDA	18,681,150
3	UPHCSDP-II, FARM PA-01	GoB, ADB, DFID, SIDA	22,598,363
4	UPHCSDP-II, DNCC PA-06	GoB, ADB, DFID, SIDA	9,973,168
5	MISHD	SMC/USAID	31,646,680
6	MMS	SMC/USAID	887,794
7	Shasthyo Surokhsha Karmasuchi (SSK)	HEU/MoHFW	11,961,602
8	Hello I Am	EKN	-
9	GOAL	Women Win/Standard Chartered Bank	13,577,335
10	MISHD-Adolescent Health Campaign	SMC/USAID	2,606,882
	Total Grants received from donors		125,455,587
	Less: Transfer from Mother Account (last year's fund)	-	-
1	GOAL Project	Women Win/Standard Chartered Bank	2,870
	Total Grants		2,870
	Actual Grants received from donors		125,452,717

-End-

