



মাসিহ মুহিত হাফ এন্ড কোং
Masih Muhith Haque & Co.
Chartered Accountants

Population Services and Training Center

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

Financial Statements

For the period ended December 31, 2023

&

Independent Auditor's Report

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**Independent Auditor's Report
To The Members
of
The Governing Body of the Population Services and Training Center (PSTC)**

Report on the Audit of Consolidated 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 of December 31, 2023, and Consolidated Statement of Income and Expenditure, and the Consolidated Statement of Receipts and Payments for the period 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 of December 31, 2023, and its financial performance and its receipts and payments for the period then ended.

Basis for Opinion

We conducted our audit by 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 by the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities by the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye-Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, 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.



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In preparing the financial statements, management is responsible for assessing the entity'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 close the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company'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 scepticism 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 Entity'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 Auditee's ability to continue as a going concern. If we conclude that a material uncertainty exists, we



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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 auditee 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 management and 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.

Masih Muhith Haque & Co.
Chartered Accountants
RJSC Registration No. P-36255

Masih Malik Chowdhury FCA
Engagement Partner
Enrolment No. 337
DVC: 2412030337AS748805

Place: Dhaka
Date: November 10, 2024

Population Services and Training Center (PSTC)
House # 93/3, Level 4 & 6 Road # 8, Block-C, Niketon
Gulshan-1, Dhaka-1212.

Consolidated Statement of Financial Position
As at December 31, 2023

Particulars	Notes Sch.	31.12.2023 Amount (Tk.)	30.06.2023 Amount (Tk.)
A. Non-current Assets		218,478,719	220,724,738
Property, plant and equipment	Sch-A	218,478,719	220,724,738
B. Current Assets		28,308,416	21,184,753
Fixed deposit receipts (FDRs)	6	8,836,750	8,455,197
Advance, deposit and prepayments	7	1,767,336	2,974,246
Advance against office rent	8	2,198,035	2,498,035
Cash & cash equivalent	9	15,506,295	7,257,275
C. Total Assets (A+B)		246,787,134	241,909,491
Fund and Liabilities			
D. Fund		244,716,468	241,909,491
Fund account	10	83,446,089	80,639,112
Revaluation surplus	11	161,270,379	161,270,379
E. Current Liabilities		2,070,666	-
Accounts payable	12	2,070,666	-
F. Total Fund and Liabilities (D+E)		246,787,134	241,909,491

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



Component Manager (F&A)




Executive Director



Treasurer

Masih Muhith Haque & Co.
Chartered Accountants





Masih Malik Chowdhury FCA
Engagement Partner

DVC: 2412030337AS748805

Population Services and Training Center (PSTC)
House # 93/3, Level 4 & 6 Road # 8, Block-C, Niketon
Gulshan-1, Dhaka-1212.

Consolidated Statement of Income and Expenditure
For the year ended December 31, 2023

Particulars	Notes	July 01, 2023 to December 31, 2023 Amount (Tk.)	30.06.2023 Amount (Tk.)
Income			
Grants received		131,013,805	173,694,161
Grants received from donors	12	102,705,853	125,452,717
Received from service char	14	28,307,952	48,241,444
Other received		6,318,294	9,225,548
HQ shared cost (Salary, rent and utilities)		5,708,544	8,816,521
Interest on bank accounts	15	127,211	113,763
Interest on fixed deposits	16	482,539	295,264
Total Income		137,332,099	182,919,709
Expenditure			
Direct cost		19,251,969	29,608,275
Training and workshop		997,558	998,534
Clinic supplies and medicine expenses		11,832,997	15,251,610
Programme related cost		6,421,413	13,358,131
Indirect cost		115,273,153	165,953,606
Salary and benefits		80,620,541	113,670,366
Honorarium, fees and consultancy		1,739,660	2,701,027
Travel and daily allowances		4,272,740	6,124,019
Office rent		9,986,863	15,380,540
Utilities		1,977,770	2,893,043
Printing and publications		678,178	1,266,270
Office supplies		2,481,948	2,279,958
Communication		1,035,185	1,563,157
Repair and maintenance		1,365,815	2,453,408
Meeting and other office costs		156,913	244,568
Vehicle operation cost (Fuel, Fitness & others)		927,604	1,679,581
Cleaning and security charges		160,033	206,198
Bank charge and commission	17	1,160,852	1,211,427
Income tax on fixed deposits	18	91,986	29,526
Income tax on bank accounts		5,613	5,018
Audit fee		57,250	161,750
HQ shared cost (Salary, rent and utilities)		4,814,098	5,476,567
Registration/License renewal fees		30,000	21,500
Depreciation (Sch-A)		3,710,103	8,585,683
Total expenditure		134,525,122	195,561,881
Surplus/(Deficit) for the year		2,806,977	(12,642,172)
Total comprehensive income		2,806,977	(12,642,172)

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

Component Manager (F&A)

Executive Director

Treasurer

Masih Muhith Haque & Co.
Chartered Accountants



Masih Malik Chowdhury FCA
Engagement Partner

DVC: 2412030337AS748805

Population Services and Training Center (PSTC)
House # 93/3, Level 4 & 6 Road # 8, Block-C, Niketon
Gulshan-1, Dhaka-1212.

**Consolidated Statement of Receipts and Payments
For the year ended December 31, 2023**

Particulars	Notes	July 01, 2023 to December 31, 2023 Amount (Tk.)	30.06.2023 Amount (Tk.)
Opening balances		15,712,472	26,989,774
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
Receipts		141,418,866	204,646,762
Grants received from donors		102,705,853	125,455,587
Received from service charges		28,307,952	48,241,444
HQ shared cost (Salary, rent and utilities)		5,708,544	8,816,521
Interest on bank accounts		154,678	124,543
Interest on fixed deposits	16	482,539	295,264
Advance realized		84,300	33,218
Advance realized against office rent		300,000	786,998
Inter-project advance received		2,350,000	13,075,000
Inter-project advance realized		275,000	-
Advance received by project		200,000	3,050,300
Advance refunded by projects		850,000	4,767,887
Total Receipts		157,131,338	231,636,536
Payments			
Salary and benefits		79,448,315	113,670,366
Honorarium, fees and consultancy		1,739,660	2,701,027
Travel and daily allowances		4,272,740	6,124,019
Training and workshop		997,558	998,534
Office rent		9,986,863	15,380,540
Utilities		1,977,770	2,893,043
Printing and publications		678,178	1,266,270
Office supplies		2,481,948	2,279,958
Clinic supplies and medicine expenses		11,832,997	15,251,610
Communication		1,035,185	1,563,157
Repair and maintenance		1,365,815	2,453,408
Meeting and other office costs		156,913	244,568
Vehicle operation cost (Fuel, Fitness & others)		927,604	1,679,581
Cleaning and security charges		160,033	206,198
Bank charge and commission	17	1,160,852	1,211,427
Income tax on fixed deposits	18	91,986	29,526
Income tax on bank accounts		5,613	5,018
Audit fee		57,250	161,750
Programme related cost		6,421,413	13,358,131
HQ shared cost (Salary, rent and utilities)		3,915,658	5,476,567
Registration/License renewal fees		30,000	21,500
Computer and accessories		280,973	-
Furniture and fixture		660,195	2,885,329
Clinical equipment		363,950	2,103,366
Equipment		158,966	5,326,221
Operational Payments		130,208,436	197,291,114



Particulars	Notes	July 01, 2023 to	30.06.2023
		December 31, 2023	
		Amount (Tk.)	Amount (Tk.)
Other Payments		2,579,857	18,632,950
Grants transferred to project		-	2,870
Inter-project advance issued		1,800,000	8,925,000
Inter-project advance realized		275,000	850,000
Advance issued for projects		240,000	5,430,000
Advance refunded by project		200,000	3,050,000
Advance against office rent		-	42,000
Advance paid		37,390	322,300
Bank interest deposit to Govt. Account		27,467	10,780
Total Payments		132,788,294	215,924,064
Closing Balance		24,343,044	15,712,472
Cash in hand		402,187	251,174
Petty cash		305,749	199,611
Cash at banks		14,798,359	6,806,490
Fixed deposits		8,836,749	8,455,197
Total		157,131,338	231,636,536

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



Component Manager (F&A)



Executive Director



Treasurer



Population Services and Training Center (PSTC)
Notes to the Financial Statements
For the period ended December 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 the 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 areas 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 the 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 citizens of the nation, former defense personnel, valiant freedom fighters, and a successful professional, Commander (Retd.) Abdur Rouf. He has been nominated for the prestigious, ranked # 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 upholding of 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 (programs)	Social Development Programs.
4.	Statutory Audit conducted up to	December 31, 2023.
5.	Name of statutory auditor for last year	J. U. Ahmed & Co., Chartered Accountants.
6.	Name of statutory auditor for the current year	Masih Muhith Haque & Co., Chartered Accountants.
7.	No. of Governing Body meeting held in FY 2022 - 2023	4 (Four).
8.	Date of last AGM held	15 December 2023.



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.	Ms. Sanjeeda Islam	Chairperson
2.	Ms. Gitali Badrunnesa	Vice-Chairperson
3.	Mr. Md. Badrul Munir	Treasurer
4.	Mr. Md. Golam Rahman	Member
5.	Mr. A S M Mahbubul Alam	Member
6.	Ms. Fariha Haseen	Member
7.	Mr. Fizar Ahmed	Member

3 Vision, Mission and Values of PSTC

3.1 Vision

Improved quality of life of people, in general.

3.2 Mission

PSTC works to improve health, social security, and living conditions for the people, especially 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 new projects initiated into the period under the ongoing programs include:

- Community Mobilization Program;
- SUFASEC Project;
- MMS Pregnancy Care Project;
- SSK Project, Barisal.

5 Basis of Accounting

PSTC prepares its financial statements in accordance with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) and other applicable rules & regulations. PSTC processes its financial data in a systematic way ensuring required control. It receives donations and funds from different sources through a 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 recorded in the software "Tally ERP-9".

The project offices prepare financial statements and submit them to the Head Office. The Head Office maintains control ledgers, and subsidiary books of accounts and prepares consolidated financial statements. The financial statements have been prepared on an 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:

- Effective date of revaluation: 02.09.2021
- Independent Valuer: M S K Inspection Company Ltd.
- Class of Property, Plant & Equipment revalued: Land and Office Decoration
- Written down value before revaluation: - Tk. 16,869,688
- Revalued amount after revaluation: Tk. 178,435,503
- 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 of 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 deposits has been accounted for on a 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 rates ruling on the transaction date.

5.9 **Reporting period and currency**

The financial statements cover the accounting period from July 01, 2023 to December 31, 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, of 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.



31.12.2023 Amount (Tk.)	30.06.2023 Amount (Tk.)
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6 Fixed deposit receipts (FDRs): Tk.8,836,750

Opening balance	8,455,197	8,192,459
Add: Re-investment of interest during the year (Note: 6.1)	381,553	262,738
	8,836,750	8,455,197

Break up is as follows:

FDR Account No.	Account Name	Bank Name	Amount (Tk.)	Amount (Tk.)
4709104001445	PSTC (Generated fund)	Pubali bank PLC.	6,756,268	6,445,583.35
26300000001	PSTC (Generated fund)	Uttara bank PLC.	2,080,481	2,009,613
Total			8,836,750	8,455,197

6.1 Re-investment of interest during the year: Tk.381,553

Interest received on fixed deposits (Note: 16)	482,539	295,264
Less: Income Tax deducted on fixed deposits (Note: 18)	91,986	29,526
Less: Bank charges deducted on FDRs	9,000	3,000
	381,553	262,738

7 Advance, deposits and prepayments: Tk.1,767,336

Opening balance	2,974,246	5,323,351
Add: Advance paid during the year	37,390	322,300
Add: Advance issued (Note: 7.2)	915,000	9,587,113
	3,926,636	15,232,764
Less: Advance realized during the year	84,300	33,218
Less: Advance received (Note: 7.1)	2,075,000	12,225,300
	1,767,336	2,974,246

7.1 Advance received: Tk.2,075,000

Inter-project advance received during the year	2,350,000	13,075,000
Less: Inter-project advance realized during the year	275,000	850,000
	2,075,000	12,225,000
Advance received by project during the year	200,000	3,050,300
Less: Advance refunded by project during the year	200,000	3,050,000
	-	300
	2,075,000	12,225,300

7.2 Advance issued: Tk.915,000

Inter-project advance issued during the year	1,800,000	8,925,000
Less: Inter-project advance realized during the year	275,000	-
	1,525,000	8,925,000
Advance issued for projects during the year	240,000	5,430,000
Less: Advance refunded by projects during the year	850,000	4,767,887
	(610,000)	662,113
	915,000	9,587,113

8 Advance against office rent: Tk.2,198,035

Opening balance	2,498,035	3,243,033
Add: Paid during the year	-	42,000
	2,498,035	3,285,033
Less: Realized/adjusted during the year	300,000	786,998
	2,198,035	2,498,035

9 Cash & cash equivalent: Tk.15,506,295

Cash-in-hand (Note: 9.1)	402,187	251,174
Petty cash (Note: 9.2)	305,749	199,611
Cash at banks (Note: 9.3)	14,798,359	6,806,490
	15,506,295	7,257,275



31.12.2023 Amount (Tk.)	30.06.2023 Amount (Tk.)
239,673	115,744
60,325	33,479
38,473	45,920
300	-
32,800	25,415
30,000	30,000
616	616
402,187	251,174

9.1 Cash-in-hand: Tk.402,187

UPHCSDP-II, MCC, PA-1	239,673	115,744
UPHCSDP-II, FARM, PA-1	60,325	33,479
UPHCSDP-II, DSCC, PA-4	38,473	45,920
Adolescent Health Campaign	300	-
PSTC Model Clinic, Gazipur	32,800	25,415
CPTI	30,000	30,000
PSTC Training Complex	616	616
	402,187	251,174

9.2 Petty cash: Tk.305,749

UPHCSDP-II, MCC, PA-1	20,749	3,675
UPHCSDP-II, FARM, PA-1	45,000	936
UPHCSDP-II, DSCC, PA-4	60,000	60,000
UPHCSDP-II, DNCC, PA-6	45,000	-
MISHD Project	45,000	45,000
PSTC Model Clinic, Gazipur	15,000	15,000
PSTC Model Clinic, Aftabnagar	45,000	45,000
CPTI	10,000	10,000
PSTC Corporate Management	20,000	20,000
	305,749	199,611

9.3 Cash at banks: Tk.14,798,359

AUHC-Program income-HQ	(DBBL, SND # 246.120.336)	19,787	20,170
AUHC-Program income-Bawniabadh	(DBBL, SND # 211.120.1969)	52,142	52,220
AUHC-Program income-Mirpur	(DBBL, SND # 164.120.3821)	20,957	21,328
AUHC-RDF-Aftabnagar	(DBBL, SND # 178.120.1973)	8,330	8,821
AUHC-RDF-Dhalpur	(DBBL, SND # 105.120.3977)	20,642	21,017
UPHCSDP-II, MCC, PA-1	(DBBL, SND # 156.120.3427)	8,796	5,488
UPHCSDP-II, MCC, PA-1/IG	(DBBL, SND # 156.120.3435)	182,139	100,508
UPHCSDP-II, FARM, PA-1	(DBBL, SND # 189.120.4051)	11,222	26,172
UPHCSDP-II, FARM, PA-1/IG	(DBBL, SND # 189.120.4067)	21,252	1,970
UPHCSDP-II, DSCC, PA-4	(DBBL, SND # 246.120.544)	719,723	956,990
UPHCSDP-II, DSCC, PA-4/IG	(DBBL, SND # 246.120.551)	389,139	219,548
UPHCSDP-II, DNCC, PA-6	(DBBL, SND # 246.120.1263)	72,748	1,080,171
UPHCSDP-II, DNCC, PA-6/IG	(DBBL, SND # 246.120.1258)	157,273	16,210
MISHD Project, Dhaka	(DBBL, SND # 116.120.4115)	118,853	83,700
PSTC-GSM Fund	(DBBL, SND # 246.120.1167)	259,291	-
MISHD-Laxmipur	(PBL, STD # 3884102000236)	872	2,086
MISHD-Noakhali	(IBL, STD # 20501680900002618)	29,410	33,332
MISHD-Munshiganj	(NBL, STD # 1187002132397)	38,271	32,964
MISHD-Narsingdi	(PrBL, STD # 2214311012824)	32,395	226
MISHD-Kishoreganj	(ExBL, SND # 3100022881)	30,905	5,732
MMS Project	(DBBL, SND # 246.120.1151)	86,771	79,485
MMS Pregnancy Care Project	(DBBL, SND # 246.120.1297)	950,405	-
SSK Project	(DBBL, SND # 246.120.1097)	1,798,033	231,423
SSK Project-Barishal	(DBBL, SND # 246.120.1333)	3,681,669	-
PSTC Model Clinic, Gazipur	(DBBL, SND # 246.120.539)	239,970	90,115
PSTC Model Clinic, Chattogram	(DBBL, SND # 246.120.565)	2,031	2,031
PMCG Drug Fund	(DBBL, SND # 246.120.838)	86,899	111,657
PSTC Model Clinic, Aftabnagar	(DBBL, SND # 246.120.908)	298,765	71,448
PSTC PMC Pharmacy Fund	(DBBL, SND # 246.120.661)	238,072	53,896
PSTC Health Service Enterprise	(DBBL, SND # 116.120.3966)	17,376	17,376
PSTC Model Clinic	(PBL, SND # 4709102000116)	9,796	10,584
PSTC-CMP-Gazipur	(DBBL, SND # 246.120.1307)	294,838	-
PSTC-CMP-GSM Fund	(DBBL, SND # 246.120.1328)	13,561	-
PSTC-SUFASEC Project	(DBBL, SND # 246.120.1284)	1,197,093	-
CPTI	(DBBL, SND # 116.120.4019)	445,155	102,345
PSTC Training Fund	(ABL, SB # 0200002563830)	81,942	82,517
PSTC Training Complex	(DBBL, SND # 138.120.1960)	195,185	25,961
Projanmo Fund	(ABL, SB # 0200002557658)	24,232	24,047
UBR-Program Support Unit	(DBBL, SND # 246.120.677)	166	734
Unite for Body Rights	(DBBL, SND # 116.120.3932)	0	3



		31.12.2023 Amount (Tk.)	30.06.2023 Amount (Tk.)
UBR-Chattogram	(DBBL, SND # 133.120.3795)	0	25
UBR-Gazipur	(DBBL, SND # 138.120.1976)	2	258
UBR-SC-Chattogram	(DBBL, SND # 133.151.57731)	1,967	2,112
UBR-SC-Gazipur	(DBBL, SND # 138.151.94986)	9,277	9,255
GOAL Project	(DBBL, SND # 246.120.890)	118,449	704,651
Adolescent Health Campaign	(DBBL, SND # 246.120.1055)	2,782	382,694
PSTC-HIA Project	(DBBL, SND # 133.120.3935)	-	2
PSTC>Hello I Am (HIA) Project	(DBBL, SND # 246.120.160)	28,874	29,861
PSTC A/C	(ABL, SB # 0200002538652)	2,686,930	909,875
PSTC Corporate Management	(DBBL, SND # 116.120.3875)	36,181	326,372
PSTC Generated Fund	(DBBL, SND # 116.120.3880)	39,456	830,569
PSTC Bhaban Fund	(DBBL, SND # 246.120.399)	18,342	18,543
		14,798,359	6,806,490

10 Fund account: Tk.83,446,089

Opening balance	80,639,112	93,281,284
Surplus/(Deficit) for the year	2,806,977	(12,642,172)
	83,446,089	80,639,112

11 Revaluation surplus: Tk.161,270,379

Opening balance/Closing balance	161,270,379	161,270,379
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12 Accounts Payable: Tk.2,070,666

Add: Addition during the period	2,070,666	-
Closing balance	2,070,666	-

The break-up is as follows:

Staff salary of MISHD project	978,972	-
Staff salary of Corporate Management	193,254	-
Partial salary of FOCUS project	717,156	-
Partial rent & utilities of FOCUS project	181,284	-
	2,070,666	-

13 Grants received from donors: Tk.102,705,853

Total grants received from donors (Note: 13.1)	102,705,853	125,452,717
	102,705,853	125,452,717

13.1 Grants received from donors: Tk.102,705,853

Name of project	Funded by		
UPHCSDP-II, MCC PA-01	GoB, ADB, DFID, SIDA	14,720,578	18,681,150
UPHCSDP-II, FARM PA-01	GoB, ADB, DFID, SIDA	14,623,025	22,598,363
UPHCSDP-II, DSCC PA-04	GoB, ADB, DFID, SIDA	19,878,603	13,522,613
UPHCSDP-II, DNCC PA-06	GoB, ADB, DFID, SIDA	11,122,432	9,973,168
MISHD Project	SMC/USAID	15,324,998	31,646,680
MMS Project	SMC/USAID	557,455	887,794
MMS Pregnancy Care Project	SMC/USAID	3,165,635	-
SSK Project	HEU/MoHFW	6,890,281	11,961,602
SSK Project-Barishal	HEU/MoHFW	4,659,822	-
Community Mobilization Program	SMC/USAID	981,367	-
SUFASEC Project	TDH NL	2,850,000	-
GOAL Project	Women Win/SCB	4,935,000	13,577,335
Adolescent Health Campaign	SMC/USAID	1,214,820	2,606,882
PSTC A/C (GOAL & MISHD)	Women Win/SCB & SMC	1,781,837	-
		102,705,853	125,455,587
Less: Transfer from Mother Account (Previous year's fund)		-	2,870
		102,705,853	125,452,717

14 Fund received from service charges: Tk.28,307,952

Total fund received from service charges	28,307,952	48,241,444
	28,307,952	48,241,444



	31.12.2023 Amount (Tk.)	30.06.2023 Amount (Tk.)
15 Bank interest: Tk.127,211		
Bank interest received during the year	154,678	124,543
Less: Bank interest deposit to Govt. A/C	27,467	10,780
	<u>127,211</u>	<u>113,763</u>
16 Interest on fixed deposits: Tk.482,539		
Interest received on fixed deposits	482,539	295,264
	<u>482,539</u>	<u>295,264</u>
17 Bank charge and commission: Tk.1,160,852		
Bank charge and commission	1,160,852	1,211,427
	<u>1,160,852</u>	<u>1,211,427</u>
18 Income Tax on fixed deposits: Tk.91,986		
Income Tax deducted on fixed deposits	91,986	29,526
	<u>91,986</u>	<u>29,526</u>



Population Services and Training Center (PSTC)
House # 93/3, Level 4 & 6 Road # 8, Block-C, Niketon
Gulshan-1, Dhaka-1212.

Schedule of Property, Plant & Equipment
As at December 31, 2023

Schedule - A

Particulars	COST			Rate	DEPRECIATION			Written Down Value as on December 31, 2023
	Balance as on July 01, 2023	Addition/ Adjustment during the period	Balance as on December 31, 2023		Balance as on July 01, 2023	Charged during the period	Balance as on December 31, 2023	
	Taka	Taka	Taka		Taka	Taka	Taka	
Land	171,922,000	-	171,922,000	-	-	-	-	171,922,000
Building	30,515,123	-	30,515,123	10	21,468,525	452,330	21,920,855	8,594,268
Office decoration	8,769,635	-	8,769,635	10	3,173,375	279,813	3,453,188	5,316,447
Furniture and fixture	62,115,174	660,195	62,775,369	12	46,770,775	960,276	47,731,051	15,044,318
Computer and accessories	6,308,620	280,973	6,589,593	25	5,511,269	134,791	5,646,059	943,534
Motor vehicle	8,582,000	-	8,582,000	25	7,430,424	143,947	7,574,371	1,007,629
Clinical equipment	40,683,381	363,950	41,047,331	20	31,516,487	953,084	32,469,571	8,577,760
Equipment	21,089,423	158,966	21,248,389	20	13,389,765	785,862	14,175,627	7,072,762
Total as on December 31, 2023	349,985,356	1,464,084	351,449,440		129,260,618	3,710,103	132,970,721	218,478,719
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

Note: Depreciation has been charged on reducing balance method. Full period's depreciation has been charged on addition of assets during the period.



Population Services and Training Center (PSTC)
Thematic Area-wise Statement of Receipts and Payments
For the period ended December 31, 2023

Particulars	Population, Health and Nutrition (PHN)	Gender and Governance (GAG)	Skills Education and Training (SET)	Youth and Adolescent Development	PSTC Corporate	July - December 2023 (6 months)	2022 - 2023
	Taka 1-12	Taka 13-14	Taka 15-18	Taka 19-22	Taka 23-26	Taka 1-26	Taka
Receipts							
Opening 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 opening balance	3,746,835	-	275,486	1,129,595	10,560,557	15,712,472	26,989,774
Grants received from donors	90,942,829	3,831,367	-	6,149,820	1,781,837	102,705,853	125,455,587
Received from service charges	23,449,233	-	4,858,719	-	-	28,307,952	48,241,444
HQ shared cost (Salary, rent and utilities)	-	-	-	-	5,708,544	5,708,544	8,816,521
Interest on bank accounts	114,173	11,557	7,343	14,651	6,954	154,678	124,543
Interest on fixed deposits	-	-	-	-	482,539	482,539	295,264
Advance realized	84,300	-	-	-	-	84,300	33,218
Advance realized against office rent	-	-	-	-	300,000	300,000	786,998
Inter-project advance received	-	-	-	-	2,350,000	2,350,000	13,075,000
Inter-project advance realized	-	-	175,000	-	100,000	275,000	-
Advance received by project	200,000	-	-	-	-	200,000	3,050,300
Advance refunded by projects	-	-	-	-	850,000	850,000	4,767,887
Sale of property, plant and equipment	-	-	-	-	-	-	-
Total receipts	118,537,370	3,842,924	5,316,548	7,294,066	22,140,430	157,131,338	231,636,536

Particulars	Population, Health and Nutrition (PHN)	Gender and Governance (GAG)	Skills Education and Training (SET)	Youth and Adolescent Development	PSTC Corporate	July - December 2023 (6 months)	2022 - 2023
	Taka 1-12	Taka 13-14	Taka 15-18	Taka 19-22	Taka 23-26	Taka 1-26	Taka
Payments							
Salary and benefits	70,442,625	909,051	518,064	2,665,013	4,913,562	79,448,315	113,670,366
Honorarium, fees and consultancy	1,739,660	-	-	-	-	1,739,660	2,701,027
Travel and daily allowances	3,572,241	39,498	148,495	486,586	25,920	4,272,740	6,124,019
Training and workshop	87,554	-	-	910,004	-	997,558	998,534
Office rent	7,830,766	127,590	598,842	336,000	1,093,665	9,986,863	15,380,540
Utilities	1,484,520	13,131	241,912	-	238,207	1,977,770	2,893,043
Printing and publications	601,813	6,035	70,330	-	-	678,178	1,266,270
Office supplies	2,290,044	40,730	750	47,774	102,650	2,481,948	2,279,958
Clinic supplies and medicine expenses	11,832,997	-	-	-	-	11,832,997	15,251,610
Communication	684,850	39,667	10,460	43,693	256,515	1,035,185	1,563,157
Repair and maintenance	657,433	24,257	87,730	22,206	574,189	1,365,815	2,453,408
Meeting and other office costs	4,916	-	6,600	-	145,397	156,913	244,568
Vehicle operation cost (Fuel, Fitness & oth	56,070	-	-	-	871,534	927,604	1,679,581
Cleaning and security charges	102,378	2,000	-	-	55,655	160,033	206,198
Bank charge and commission	1,121,416	7,944	6,748	2,282	22,463	1,160,852	1,211,427
Income tax on bank accounts	4,099	-	53	70	1,391	5,613	5,018
Income tax on fixed deposits	-	-	-	-	91,986	91,986	29,526
Audit fee	-	-	-	-	57,250	57,250	161,750
Programme related cost	3,175,731	234,696	971,654	2,039,332	-	6,421,413	13,358,131
HQ shared cost (Salary, rent and utilities)	1,317,577	326,013	1,692,780	579,288	-	3,915,658	5,476,567
Registration/License renewal fees	30,000	-	-	-	-	30,000	21,500
Computer and accessories	-	280,973	-	-	-	280,973	-
Furniture and fixture	466,250	193,945	-	-	-	660,195	2,885,329
Clinical equipment	363,950	-	-	-	-	363,950	2,103,366
Equipment	67,064	91,902	-	-	-	158,966	5,326,221
Grants transferred to project	-	-	-	-	-	-	2,870
Inter-project advance issued	-	-	-	-	1,800,000	1,800,000	8,925,000
Inter-project advance realized	100,000	-	175,000	-	-	275,000	850,000
Advance issued for projects	-	-	-	-	240,000	240,000	5,430,000
Advance refunded by project	200,000	-	-	-	-	200,000	3,050,000
Advance against office rent	-	-	-	-	-	-	42,000
Advance paid	25,000	-	-	-	12,390	37,390	322,300
Bank Interest deposit to Govt. Account	27,467	-	-	-	-	27,467	10,780
Total payments	108,286,423	2,337,432	4,529,418	7,132,248	10,502,773	132,788,294	215,924,064
Closing balance	10,250,947	1,505,492	787,130	161,818	11,637,657	24,343,044	15,712,472
Cash in hand	371,271	-	30,616	300	-	402,187	251,174
Petty cash	275,749	-	10,000	-	20,000	305,749	199,611
Cash at banks	9,603,927	1,505,492	746,514	161,518	2,780,908	14,798,359	6,806,490
Fixed deposits	-	-	-	-	8,836,749	8,836,749	8,455,197
Total	118,537,370	3,842,924	5,316,548	7,294,066	22,140,430	157,131,338	231,636,536

