

PRIVATE & CONFIDENTIAL

Partners in Health and Development (PHD)

House#SWD-12/A, Road#8, Gulshan-1, Dhaka-1212

For the year ended 30 June 2022



Islam Jahid & Co. Chartered Accountants

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AUDIT ● INTERNAL AUDIT ● ACCOUNTING ● TAX & VAT ● MANAGEMENT CONSULTANCY ● COMPANY AFFAIRS (RJSC) ● ADVISORY SERVICES

TABLE OF CONTENTS

Sl. #	Particulars	Page #
01.	Independent Auditor's Report	1-2
02.	Statement of Financial Position	3
03.	Statement of Profit or Loss & Other Comprehensive Income	4
04.	Statement of Receipts and Payments	5
06.	Notes to the Accounts	6-17
07.	Schedule of Property, Plant & Equipment	18



INDEPENDENT AUDITOR'S REPORT

To the Management of Partners in Health and Development (PHD)

Opinion

We have audited the accompanying financial statements of the **Partners in Health and Development (PHD)** which comprise the statement of financial position as of June 30, 2022, and the Statement of Profit or Loss & Other Comprehensive Income, Statement of Receipts and Payments for the year then ended, and Notes to The Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Partners in Health and Development (PHD) as of June 30, 2022, and the result of its operations and its receipts and payments for the year then ended in accordance with the basis of accounting summarized in note# 2.00 and reporting provisions of Foreign Donations (Voluntary Activities) Regulation Act 2016.

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 Project in accordance with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 this financial statement in accordance with the IFRSs and for such internal control as management determines is necessary to enable the preparation of the 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 Project's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to cease the project or has no realistic alternative but to do so.

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





Auditor's Responsibility for the Audit of the Financial Statements

Our Objectives are to obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that include our opinion. Reasonable assurance is a high-level assurance, but it does not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statements.

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

- Identify and assess the risk 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 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;
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

Place: Dhaka

Dated: 27 December 2022



Md. Jahidul Islam FCA

Managing Partner

Enrolment No:1008

Islam Jahid & Co.

Chartered Accountants

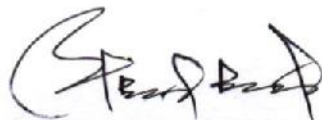
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Partners in Health and Development (PHD)

Statement of Financial Position

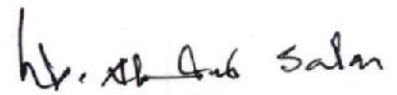
As at 30 June 2022

Particulars	Notes	Page No.	Amount in Taka	
			30 June 2022	30 June 2021
ASSETS				
A. Non-current Assets			11,928,691	12,018,146
Property, Plant and Equipment's	03.00	9	11,928,691	12,018,146
B. Current Assets			23,123,385	24,144,017
Short Term Investment (FDR)	04.00	9-10	18,048,870	15,006,074
Investment to VORD	05.00	10	-	1,722,229
Loan and Advances	06.00	11	763,056	3,447,626
Advance Income Tax	21.00	16	232,362	232,362
Cash and Bank Balance	07.00	11	4,079,097	3,735,727
C. Total Assets (A+B)			35,052,076	36,162,163
D. Current Liabilities			5,864,114	8,508,847
Income Tax Provision	08.00	11	4,614,812	4,589,640
Liability for Expenses	09.00	12	555,519	555,519
Provision for Audit Fees	10.00	12	212,590	111,390
Inter project Payable	11.00	12	-	1,475,858
Grants Payable	12.00	12-13	-	1,511,561
Other Liability	13.00	13	481,193	264,879
Net Current Assets (B-D)			17,259,271	15,635,170
Total Net Assets			29,187,962	27,653,316
Fudns				
General Funds	14.00	14	29,187,962	27,653,317
Total Funds			29,187,962	27,653,317



Deputy Director Finance

Partners in Health and Development



Managing Director

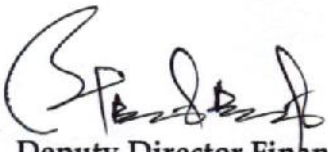
Partners in Health and Development

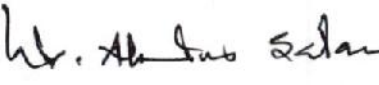
The annexed notes form an integral part of these Financial Statements.



Partners in Health and Development (PHD)
Statement of Profit or Loss & Other Comprehensive Income
For the year ended 30 June 2022

Particulars	Notes	Page No.	Amount in Taka	
			30 June 2022	30 June 2021
Income				
FDR Interest			542,796	198,476
Bank Interest			29,762	44,166
Shared Cost and Overhead Received	15.00	14	37,825,904	34,012,230
Total Income			38,398,462	34,254,872
Expenditure				
Personnel Cost	16.00	15	26,888,462	22,777,716
Office Expenses	17.00	15	3,374,873	2,363,703
Transportation Expenses	18.00	15	1,466,577	833,584
Repair and Maintenance	19.00	15	946,957	896,590
Project Expenses	20.00	15	5,012,896	1,363,939
Audit fee			101,200	101,200
Bank Charge			49,319	26,106
Depreciation			279,862	370,610
Income Tax	08.01	11	76,537	1,794,463
Total Expenditure			38,196,683	30,527,911
Net Surplus/(Deficit)			201,780	3,726,961
			38,398,462	34,254,872


Deputy Director Finance
Partners in Health and Development


Managing Director
Partners in Health and Development

The annexed notes form an integral part of these Financial Statements.

Place: Dhaka
Date: 27 December 2022




Md. Jahidul Islam FCA
Managing Partner
Enrl No:1008
Islam Jahid & Co.
Chartered Accountants
DVC: 2212271008AS881938

Partners in Health and Development (PHD)

Statement of Receipts and Payments

For the year ended 30 June 2022

Particulars	Notes	Page No.	Amount in Taka	
			30 June 2022	30 June 2021
Opening Balance			7,183,353	5,620,437
Cash and Bank Balance			3,735,727	4,898,477
Advance to Staff and Others			3,447,626	721,960
Receipts			536,227,592	424,551,232
Bank Interest			29,762	44,166
Shared Cost and Overhead Received	15.00	14	37,825,904	34,012,230
Grant Received form Project	12.01	12	491,049,697	386,040,611
Investment Realise	05.00	10	1,722,229	-
Loan Refund from Project	27.00	17	5,600,000	4,454,225
Total Receipt			543,410,944	430,171,669
Payments				
Personnel Cost	22.00	16	25,712,567	21,888,982
Office Expenses	23.00	16	3,207,736	2,187,947
Transportation Expenses	24.00	16	1,336,299	820,583
Repair and Maintenance	25.00	16	940,848	890,754
Project Expenses	26.00	17	4,892,864	1,460,281
Audit Fee			-	202,400
Bank Charge			49,319	26,106
Grant Transferred to Project	12.02	13	492,562,757	384,529,050
Purchase of Non-current Assets			181,493	-
FDR			2,500,000	7,000,000
VAT payable payment	13.01	13	21,650	64,727
Tax payable payment	13.02	13	1,511,893	944,086
Advance tax paid			51,365	-
Land			-	2,973,400
Loan To Project	28.00	17	5,600,000	-
Closing balance			538,568,791	422,988,316
Cash and bank balance			4,079,097	3,735,727
Loan and Advances	06.00	11	763,056	3,447,626
			4,842,153	7,183,353
Total Payment			543,410,944	430,171,669



Deputy Director Finance

Partners in Health and Development




Managing Director

Partners in Health and Development

The annexed notes form an integral part of these Financial Statements.




Md. Jahidul Islam FCA

Managing Partner

Enrl No:1008

Islam Jahid & Co.

Chartered Accountants

DVC: 2212271008AS881938

Place: Dhaka

Date: 27 December 2022

Partners in Health and Development (PHD)

Notes, comprising a summary of significant accounting policies and other explanatory information
For the year ended 30 June 2022

01.00 About the organization

01.01 About Partners in Health and Development (PHD)

Partners in Health and Development (PHD) is a not-for-profit Bangladeshi non-government organization registered under Companies Act (Reg. # 524(37) 2002 and NGO Affairs Bureau (Reg. # 2567 dated 29.04.2010 , renewal up to 28/04/2030). PHD is a not-for-profit organization, working in Bangladesh for more than 3 decades towards improving the life of the people, particularly of marginalized and the less privileged. PHD works in partnerships for implementing development programs, and delivers technical assistance to government sectors and development actors in managing funds, strengthening systems, developing HR, building organizational capacity, conducting research & evaluation, implementing humanitarian response, livelihood programs and building professional.

PHD is an ancestral organization of DFID supported implementing agency 'Bangladesh Population and Health Consortium' (BPHC) that was established in 1988 to support the national health and population sector program of the Government of Bangladesh and managed over seventy million dollars (US\$ 70m) worth of grants. It has subsequently worked for the Canadian International Development Agency, the Royal Netherlands Embassy, Swedish International Development Agency and other international and national organizations both in public as well as in private health, nutrition and population sector programmed. BPHC was transformed into PHD in 2002.

01.02 Vision

PHD belongs with the vision of creating 'an inclusive and empowered society with equal opportunity.

01.03 Mission

PHD prolongs as a non-profit organization with the missions for-

- Supporting development actors in managing development process for sustainable development and
- Enhancing quality of life of the people with particular emphasis to marginalized and less privileged through improving access to livelihood opportunities.



Partners in Health and Development (PHD)

Notes, comprising a summary of significant accounting policies and other explanatory information
For the year ended 30 June 2022

01.04 Overall Objective

The objectives of the project are:

PHD has long experience in implementing health, nutrition, WASH related development and humanitarian response projects for the poor and disadvantaged communities across the country. PHD implemented projects include primary health care, adolescents' health, safe motherhood, HIV/AIDs, community clinic pilot project, essential new-born care (saving new-born lives), climate resilience and so on. At presents, PHD implements UNICEF-MNH Project, UNFPA-MNRHP Cox's Bazar, UNFPA-HGS COX, DFAT-III (SCI Coxes Bazar), Sukhi Jibon (Pathfinder International in Moulvibazar & Kishoregonj), UNICEF-WB Cox's Bazar, Save The Children MaMoni MNCSP and Covid 19 Projects, Urban PHC supported by Unicef, UNICEF-MNCHN Project-Cox's bazar, MLHS with CWW, managed CSR fund from Bayer Cropscience Ltd and so on.

02.00 Significant Accounting Policies

02.01 Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention. The accounting policies applied by Partners in Health and Development (PHD) are consistent with those used in the previous year. Revenues and expenditures have been accounted for on accrual basis.

02.02 Non-current Assets

a) Recognition

Property, plant and equipment have been valued at written down value.

b) Depreciation

Depreciation on Non-current Assets is provided on a reducing balance method.

02.03 Provident Fund

Provident fund was introduced in Partners in Health and Development (PHD) in 1 January 2012 where employee and employer contribute 10% of the basic salary. Approval was taken from National Board of Revenue (NBR) as recognized provident fund for the PHD staff's provident fund.

02.04 Reporting period

This financial statements have been prepared for the period from 1 July 2021 to 30 June 2022.

02.05 Comparative financial information

Comparative financial information has been presented in respect of the previous 12 months from 01 July 2021 to 30 June 2022 for all amounts reported in the financial statements, both on the face of the financial statements and in the notes.

02.06 Functional and presentation currency

The financial statements are presented in Taka which is both functional currency and presentation currency of the organization.



Partners in Health and Development (PHD)

Notes, comprising a summary of significant accounting policies and other explanatory information
For the year ended 30 June 2022

02.07 General

- a) Figures in the Financial Statements have been rounded off to the nearest Taka.
- b) Previous years Presentation has been rearranged and adjusted to confirm with present years presentation where applicable.

02.08 Shared Cost and Overhead Received

Shared Cost and Overhead is the receipt of money by PHD as a result of assisting a project. During the year PHD received money as shared cost and overhead (@ 5% to 10%) through helping the continuation of project activity: UNICEF-MNCHN Project-Cox'sbazar, OFDA, EHD project, UNFPA-MNRHP Coixes Bazar ,UNFPA-HGS COX, AHPRR-DFAT-III (SCI Coxes Bazar) ,Sukhi Jibon,UNICEF-WB Cox,DMP-2/BRAC JPGS, Save The Children MaMoni MNCSP Project, URBAN Project, MLHS and Bayer CSR



Partners in Health and Development (PHD)

Notes, comprising a summary of significant accounting policies and other explanatory information

For the year ended 30 June 2022

Particulars	Notes	Amount in Taka	
		30 June 2022	30 June 2021
03.00 Property, Plant & Equipment's			
Break up of the balances are given below :			
Opening Balance		18,636,540	15,663,140
Add: Addition during the year		190,406	2,973,400
Closing Balance		18,826,946	18,636,540
Less: Accumulated depreciation		6,898,255	6,618,394
Written down value		11,928,691	12,018,146
04.00 Short Term Investment (FDR)			
04.01 BRAC Bank Ltd. (A/C #1501300132496006,)	04.01	2,743,347	2,677,344
04.02 Trust Bank Ltd. (A/C # 0016-0330641535)	04.02	5,565,523	5,328,730
04.03 Trust Bank Ltd. (A/C # 0016-0330673073)	04.03	4,138,000	4,000,000
04.04 Trust Bank Ltd. (A/C # 0016-0330673082)	04.04	3,102,000	3,000,000
04.05 BRAC Bank Ltd. (A/C # 1501302869622001)	04.05	2,500,000	-
Total		18,048,870	15,006,074
04.01 FDR			
BRAC Bank Ltd. (A/C # 1501300132496006, Gulshan-1, Dhaka-1212) Opening Balance		2,677,344	2,591,786
Sub-Total		2,677,344	2,591,786
Add: During the year		-	-
Add: Interest capitalized		66,003	85,558
Total		2,743,347	2,677,344
04.02 Trust Bank Ltd. (A/C # 0016-0330641535, Gulshan-1, Dhaka-1212) Opening Balance		5,328,730	4,923,402
Sub-Total		5,328,730	4,923,402
Add: During the year purchase		-	-
Add: Interest capitalized		236,793	405,328
Total		5,565,523	5,328,730



Partners in Health and Development (PHD)

Notes, comprising a summary of significant accounting policies and other explanatory information

For the year ended 30 June 2022

04.03	Trust Bank Ltd. (A/C # 0016-0330673073, Gulshan Corporate Branch, 53 Gulshan, Dhaka-1212) Opening Balance	4,000,000	-
	Sub-Total	4,000,000	-
	Add: During the year purchase	-	4,000,000
		4,000,000	4,000,000
	Add: Interest capitalized	138,000	-
	Total	4,138,000	4,000,000
04.04	Trust Bank Ltd. (A/C # 0016-0330673082, Gulshan Corporate Branch, 53 Gulshan, Dhaka-1212) Opening Balance	3,000,000	-
	Sub-Total	3,000,000	-
	Add: During the year purchase	-	3,000,000
		-	3,000,000
	Add: Interest capitalized	102,000	-
	Total	3,102,000	3,000,000
04.05	BRAC Bank Ltd. (A/C # 1501302869622001, Gulshan Branch, Dhaka-1212) Opening Balance	-	-
	Sub-Total	-	-
	Add: During the year purchase	2,500,000	-
		2,500,000	-
	Add: Interest capitalized	-	-
	Total	2,500,000	-
05.00	Investment to VORD		
	Opening Balance	1,722,229	1,722,229
	Less: Realise during the year	1,722,229	-
		-	1,722,229



Partners in Health and Development (PHD)

Notes, comprising a summary of significant accounting policies and other explanatory information
For the year ended 30 June 2022

06.00 Loan and Advances

Loan to MNH		-	2,000,000
Advance to Staff	6.01	363,056	347,626
Advance Office Rent		400,000	400,000
Loan to MSNP		-	-
Loan to PHD NJLIP		-	-
Loan to PHD DMP-2		-	700,000
Total		763,056	3,447,626

06.01 Advance to Staff

Adv. To Bishwazit Barua		12,000	12,000
Adv. To Mokbul Hossain		56,398	31,398
Adv. To Jahirul Islam		57,519	161,236
Adv. To Shakhawat Hossain		-	143,000
Adv. To Raisul Islam		-	(8)
Adv. To Saraban Tahura		18,839	-
Adv. To A. Salek		70,000	-
Adv. To Hannan		10,000	-
Adv. Office Rent-AHPRR -DFAT iii		48,300	-
Adv. Office Rent PHC URBAN		90,000	-
Total		363,056	347,626

07.00 Cash and Bank Balance

Cash in Hand		192,545	182,801
Cash at Bank		3,886,552	3,552,926
Total		4,079,097	3,735,727

08.00 Income Tax Provision

Opening balance		4,589,640	2,795,177
Less : Current year paid		51,365	-
Add: Amount charged to Income and Expenditure Statement	08.01	76,537	1,794,463
Total		4,614,812	4,589,640

08.01 Income Tax

Net Profit-Before tax		278,317	5,521,423
Tax Provision Amount (As per Income Tax Paripatra 2022-2023 Section (1) sub clause (1.2) SL (3) Tax provision has been calculated on Net Profit before tax-278,317*27.5%)		76,537	1,794,463
Total		76,537	1,794,463



Partners in Health and Development (PHD)

Notes, comprising a summary of significant accounting policies and other explanatory information

For the year ended 30 June 2022

09.00 Liability for Expenses			
Opening balance		555,519	555,519
Payable payment		-	-
Total		555,519	555,519
10.00 Provision for Audit Fee			
Opening balance		111,390	212,590
Less: Payment during the year		-	202,400
		111,390	10,190
Add: Provision for this period		101,200	101,200
Total		212,590	111,390
11.00 Inter project Payable			
Opening balance		1,475,858	1,475,858
Add: Current year received		-	-
Less: Adjustment during the year		1,475,858	-
Total		-	1,475,858
12.00 Grants Payable			
Opening balance		1,511,561	-
Grant Received for Project (Note#12.01)	12.01	491,049,697	386,040,611
Less: Grant transferred to Project	12.02	492,562,757	384,529,050
Less: Expenses (Bank A/C closing Settlement Fee for FHI 360)		(1,499)	-
Total		-	1,511,561
12.01 Grant Received for Project			
UNICEF-MNCAH Project		145,038,284	114,476,599
SCI Mamoni MNCSP		20,192,650	14,639,543
UNICEF-SRH & MNH Project		3,575,782	17,002,260
UNFPA MNRHP		85,214,741	84,265,384
FHI360 MSNP		-	4,467,936
DMP-2/BRAC JPGS		8,723,174	15,690,101
MDF Japan-CHVN		-	4,106,917
UNICEF- PHC URBAN		67,666,062	-
UNICER- HGSP		67,868,478	-
SCI Mamoni COVID 19		5,839,548	-
CW EHD Project		6,705,846	45,015,421
WRC		-	1,822,302
SCI OFDA		-	42,107,268
SCI AHPRR (DFIT-III)		25,646,779	17,190,517
UNFPA-HGS		35,372,002	3,002,450
Pathfinder-SJP		10,553,784	2,513,061
UNICEF-Nutrition Project		8,652,567	9,351,626
PHD NJLIP		-	10,389,226
Total		491,049,697	386,040,611



Partners in Health and Development (PHD)

Notes, comprising a summary of significant accounting policies and other explanatory information
For the year ended 30 June 2022

12.02 Grant transferred to Project

UNICEF-MNCHN Project-Cox'sbazar		145,038,284	114,476,599
SCI Mamoni MNCSP		20,192,650	14,639,543
PHD MSNP		-	4,469,436
UNFPA MNRHP		85,214,741	84,265,384
UNICEF-SRH & MNH Project		3,575,782	17,002,260
DMP-2/BRAC JPGS		8,723,174	15,690,101
UNICEF- PHC URBAN		67,666,062	-
PHD MSCHN HC		54,073,437	-
SCI Mamoni COVID 19		5,839,548	-
CW EHD Project		6,705,846	45,015,421
UNICEF-Nutrition Project		8,652,567	9,351,626
MDF Japan-CHVN		-	4,106,917
WRC-RIAG		-	1,822,302
SCI OFDA-ERC		-	42,107,268
SCI AHPRR (DFIT-III)		25,646,779	17,190,517
UNFPA-HGS		49,167,042	3,002,450
Pathfinder-SJP		12,066,845	1,000,000
PHD NJLIP		-	10,389,226
Total		492,562,757	384,529,050

13.00 Other Liability

VAT Payable	13.01	373,152	(41,300)
Tax Payable	13.02	108,041	306,179
Total		481,193	264,879

13.01 VAT Payable

Opening balance		(41,300)	3,768
Adjustment with Tax Payable		-	-
Add: Current year		436,102	19,659
		394,802	23,427
Less: Paid during the year		21,650	64,727
Total		373,152	(41,300)

13.02 Tax Payable

Opening balance		306,179	282,939
Adjustment with VAT Payable		-	-
Current year		1,313,755	967,326
		1,619,934	1,250,265
Less: Paid during the year		1,511,893	944,086
Total		108,041	306,179



Partners in Health and Development (PHD)

Notes, comprising a summary of significant accounting policies and other explanatory information
For the year ended 30 June 2022

14.00 General Fund			
Opening Balance		27,653,317	23,926,356
Less: adjustment with Advance to Shakhawat Hosssain		142,992	
Add: adjustment with Inter Projcet Payble		1,475,858	-
		28,986,183	23,926,356
Less: Net Surplus/(Deficit)		201,780	3,726,961
		29,187,962	27,653,317
15.00 Shared Cost and Overhead Received			
Shared Cost	15.01	30,484,435	24,681,099
Overhead	15.02	7,341,469	9,331,131
Total		37,825,904	34,012,230
15.01 Shared Cost			
PHD DMP-2		116,867	926,675
PHD Mamoni MNCSP		3,405,805	3,294,143
PHD MSNP		149,934	317,511
PHD CHVN Project		-	801,652
PHD RIAG Project		-	304,432
PHD ERC (OFDA) Project		1,325	1,433,627
PHD AHPRR Project (DFIT-III)		1,984,898	1,080,700
Bayer Crop Science Limited Bangladesh		3,847,799	-
PHD PHC URBAN		5,570,378	-
PHD SJP		2,199,867	-
PHD Mamoni COVID 19		1,579,429	-
PHD MNCHN-HC		744,054	-
PHD MLHS		154,038	-
Guest house		132,000	353,000
PHD MNCAH (Emergency Response)		7,043,633	7,348,122
PHD EHD Project		2,503,074	6,151,354
PHD Suchana (Save the Children)		700,713	1,984,327
PHD Nurtition Cox'sB		350,621	685,556
Subtotal-15.1		30,484,435	24,681,099
15.02 Overhead			
PHD MLCC		-	404,014
MSNP		-	1,699,016
DMP-2		616,957	594,153
MNRHP		4,146,024	3,867,495
Care Bangladesh		-	1,380,977
PRA- Training		-	960,855
WHO		-	-
PHD CARE IHL (VORD)		725,771	-
PHD HGS		1,852,717	-
WHO		-	423,401
PHD NJLIP		-	1,220
Subtotal-15.2		7,341,469	9,331,131



Partners in Health and Development (PHD)

Notes, comprising a summary of significant accounting policies and other explanatory information
For the year ended 30 June 2022

16.00 Personnel Cost		
Core Staff	22,826,199	20,414,636
PHD Gratuity Fund	1,187,200	1,109,500
Staff Recognized PF	1,419,510	1,253,580
PHD URBAN Staff	1,455,553	-
Total	26,888,462	22,777,716
17.00 Office Expenses		
Utility Bill	603,171	450,398
PHD Office Rent	1,389,750	1,260,000
Office Rent-URBAN	544,257	-
Postage & Courier	12,380	13,430
Board Expense	401,993	129,000
Printing Charge & Advertisement	99,770	-
Office Maintenance	313,366	510,875
Legal & Professional Expenses	10,186	-
Total	3,374,873	2,363,703
18.00 Transportation Expenses		
Vehicle-Fuel & Oil-Micro	487,095	275,873
Local Conveyance	26,040	17,166
Vehicle-Rent	878,396	498,816
Transportation	75,046	41,729
Total	1,466,577	833,584
19.00 Repair and Maintenance Expense		
Vehicle-Maintenance-Micro-1	-	-
Vehicle-Maintenance-Micro-2	148,029	-
Vehicle-Maintenance-Micro-3	86,390	157,307
Vehicle-Maintenance-Micro-4	87,049	201,340
Repair & Maintenance	23,980	42,470
IT Maintenance	601,509	495,473
Total	946,957	896,590
20.00 Project Expense		
Project Maintenance	176,130	47,100
UNICEF-MNCHN Project Exp	-	489,519
UNICEF-SRHR & MNH Project-Contribution	96,391	-
PHD FHI 360 (Bank A/C closing Settlement Fee)	1,499	-
PHD MLHS	76,620	-
Contribution to MNCHN Project	170,950	529,903
PHD DMP-2	342,800	283,658
Bayer CSR	3,480,242	-
PRA Training-MSI	119,702	-
EDUCO-Life Skill Education	137,249	-
Save the Children - Suchana	193,348	-
MNCAH Training Expense	88,848	-
HDC Expense	103,717	-
PHD MLCC	-	13,759
UNICEF-IECMNCH Project Exp/MNRHP	25,400	-
Total	5,012,896	1,363,939

Partners in Health and Development (PHD)

Notes, comprising a summary of significant accounting policies and other explanatory information

For the year ended 30 June 2022

21.00 Advance Income Tax		
Opening Balance	232,362	232,362
Less: Adjustment with fund account	-	-
Sub-Total	232,362	232,362
Add: AIT During the year	-	-
Closing Balance	232,362	232,362
22.00 Personnel Cost		
Core Staff	21,670,171	19,525,902
PHD Gratuity Fund	1,187,200	1,109,500
Staff Recognized PF	1,419,510	1,253,580
PHD URBAN Staff	1,435,687	-
Total	25,712,567	21,888,982
23.00 Office Expenses		
Utility Bill	603,171	450,398
PHD Office Rent	1,256,805	1,197,000
Office Rent-URBAN	522,945	
Postage & Courier	12,380	13,430
Board Expense	401,993	19,666
Printing Charge & Advertisement	88,541	-
Office Maintenance	311,715	507,453
Legal & Professional Expenses	10,186	-
Total	3,207,736	2,187,947
24.00 Transportation Expenses		
Vehicle-Fuel & Oil-Micro	487,095	275,873
Local Conveyance	26,040	17,166
Vehicle-Rent	748,118	485,815
Transportation	75,046	41,729
Total	1,336,299	820,583
25.00 Repair and Maintenance Expense		
Vehicle-Maintenance-Micro-1		46,150
Vehicle-Maintenance-Micro-2	141,920	79,950
Vehicle-Maintenance-Micro-3	86,390	111,157
Vehicle-Maintenance-Micro-4	87,049	121,390
Repair & Maintenance	23,980	42,470
IT Maintenance	601,509	489,637
Total	940,848	890,754



Partners in Health and Development (PHD)

Notes, comprising a summary of significant accounting policies and other explanatory information

For the year ended 30 June 2022

26.00 Project Expense

Project Maintenance	176,130	47,100
UNICEF-SRHR & MNH Project-Contribution	244,344	489,519
PHD MLHS	76,620	-
Contribution to MNCHN Project	20,950	529,903
PHD DMP-2	342,800	380,000
Bayer CSR	3,220,764	-
PRA Training-MSI	119,702	-
EDUCO-Life Skill Education	137,249	-
Save the Children - Suchana	193,348	-
MNCAH Training Expense	88,848	-
PHD MI Exp	142,992	-
HDC Expense	103,717	-
PHD MLCC	-	13,759
UNICEF-IECMNCH Project Exp/MNRHP	25,400	-
Total Amount For Receipt Payment	4,892,864	1,460,281

27.00 Loan Refund from Project

Loan Refund from HDC	1,700,000	-
Loan Refund from NJLIP	-	3,904,225
Loan Refund from MSNP	-	550,000
Loan Refund from DMP-2	700,000	-
Loan Refund from SJP	2,500,000	-
Loan Refund from SRH & MNHI	1,915,869	-
Loan Refund from PHD PHC URBAN	1,000,000	-
Loan Refund from HGS-UNFPA	400,000	-
Total	8,215,869	4,454,225
R&P balance	5,600,000	
Shown in Last year Closing balnce	2,615,869	

28.00 Loan To Project

Loan to SJP	2,500,000	-
Loan to PHD PHC URBAN	1,000,000	-
Loan to PHD HGS UNFPA	400,000	-
Loan to HDC	1,700,000	-
Total	5,600,000	-



Partners in Health and Development (PHD)

Schedule of Property, Plant & Equipment's
As at 30 June 2022

Name of Non-current Assets	Cost			Rate %	Depreciation			Written Down Value as at 30.06.2022
	Opening Balance	Addition during the year	Closing balance		Opening Balance	Charged during the period	Accumulated depreciation	
	Taka	Taka	Taka	%	Taka		Taka	Taka
Land	10,843,000	-	10,843,000		-	-	-	10,843,000
Office Equipment	973,586	37,881	1,011,467	25%	872,685	27,366	900,051	111,416
Vehicle	5,678,602	-	5,678,602	20%	4,800,005	175,719	4,975,724	702,878
Security Equipment	119,114	-	119,114	25%	83,202	8,978	92,180	26,934
Furniture	37,072	16,005	53,077	15%	23,296	2,866.65	26,163	26,914
Computer and Accessories	985,166	136,520	1,121,686	25%	839,206	64,932	904,137	217,549
	18,636,540	190,406	18,826,946		6,618,394	279,862	6,898,255	11,928,691

