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**Audit of the Financial Statements of “Partners in Health
Development (PHD)”**

For the period from 01 July 2022 to 30 June 2023.



AUDITOR'S REPORT

Submitted by:

Howladar Yunus & Co.
Chartered Accountants
(A Member Firm of Grant Thornton International
Ltd.)

Date of Submission: 21 DEC 2023



Howladar Yunus & Co.

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INDEPENDENT AUDITOR'S REPORT
To the Management of Partners in Health and Development (PHD)
Report on the Audit of Financial Statements

Opinion

We have audited the Financial Statements of **Partners in Health and Development (PHD)**, which comprise the Statement of Financial Position as at June 30, 2023, and Statement of Profit or Loss & Other Comprehensive Income, and Statement of Receipts and Payments for the year then ended, and Notes to the Financial Statements, including notes, comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respect, (or give a true and fair view of) the financial position of the Company as at June 30, 2023, and its Financial Performance and its Receipts and Payments for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with the 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 Company in accordance with the International Ethics Standard Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) together with ethical requirement that are relevant to our audit of the financial statement 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.

Emphasis of Matter

We draw attention to Notes 2.01 of the financial statement, which describes the basis for the preparation of financial statements, which describes that Revenues and expenditures of Partners in Health and Development (PHD) have been accounted for on accrual basis Except interest on FDR. Partners in Health and Development (PHD) record their FDR calculation on a cash basis, despite following an accrual basis accounting policy for their organization. So, it has already been disclosed

in notes 2.00 of the Notes, comprising a summary of significant accounting policies and other explanatory information.

We draw attention to the above facts as these are fundamental to users' understanding of the financial statements. Our opinion is not modified in respect of these.

Other Matter

The financial statements of Partners in Health and Development (PHD) for the year ended June 30, 2022, was audited by Islam Jahid & Co., who expressed an unmodified opinion on those statements on December 27, 2022.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs and other applicable laws and regulations 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 company or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company 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 are 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 company 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 ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to 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, 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated and separate financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, We also report that following:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books.
- (c) The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts.

Howladar Yunus & Co.

Chartered Accountants

Firm Registration No: N/A


Farhana Sultana, FCA
Partner

Enrolment No: 1619

DVC: **2312211619AS465388**


Dated: Dhaka- **21 DEC 2023**

Partners in Health and Development (PHD)
Statement of Financial Position

As at 30 June 2023

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
ASSETS			
A. Non-current Assets		20,960,743	11,928,691
Property, Plant and Equipment's	03.00	20,960,743	11,928,691
B. Current Assets		79,913,113	23,123,385
Short Term Investment (FDR)	04.00	19,036,916	18,048,870
Loan and Advances	05.00	18,966,255	763,056
Advance Income Tax	06.00	138,510	232,362
Cash and Bank Balance	07.00	41,771,432	4,079,097
C. Total Assets (A+B)		100,873,856	35,052,076
D. Current Liabilities		65,891,337	5,864,114
Provision for Expenses	08.00	3,777,690	4,827,402
Liability for Expenses	09.00	555,519	555,519
Grants Payable	10.00	60,913,526	-
Other Liability	11.00	644,602	481,193
Net Current Assets (B-D)		14,021,776	17,259,271
Total Net Assets		34,982,519	29,187,962
Funds			
General Funds	12.00	34,982,519	29,187,962
Total Funds		34,982,519	29,187,962

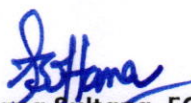
The annexed notes form an integral part of these Financial Statements.


Deputy Director Finance

Partners in Health and Development


Managing Director

Partners in Health and Development


Farhana Sultana, FCA

Partner

Howladar Yunus & Co.

Chartered Accountants

DVC No. **2312211619AS465388**

Dated: Dhaka- **21 DEC 2023**

Partners in Health and Development (PHD)
Statement of Profit or Loss & Other Comprehensive Income

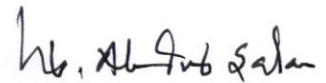
For the year ended 30 June 2023

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
Income			
FDR Interest		623,088	542,796
Bank Interest		83,111	29,762
Shared Cost and Overhead Received	13.00	42,271,222	37,825,904
Total Income		42,977,421	38,398,462
Expenditure			
Personnel Cost	14.00	31,706,859	26,888,462
Office Expenses	15.00	4,662,899	3,374,873
Transportation Expenses	16.00	695,309	1,466,577
Repair and Maintenance	17.00	1,599,725	946,957
Project Expenses	18.00	1,794,605	5,012,896
Audit Fee		104,632	101,200
Bank Charge		12,125	49,319
Excise Duty	20.00	62,000	-
Depreciation		233,587	279,862
Total Expenditure		40,871,741	38,120,146
Gross Surplus/(Deficit)		2,105,680	278,316
Tax Expenses		579,062	76,537
Net Surplus/(Deficit)		1,526,618	201,780

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



Deputy Director Finance
Partners in Health and Development



Managing Director
Partners in Health and Development



Farhana Sultana, FCA
Partner

Howladar Yunus & Co.

Chartered Accountants

DVC No. **2312211619AS465388**

Dated: Dhaka- **11 DEC 2023**

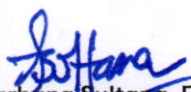
Partners in Health and Development (PHD)
Statement of Receipts and Payments
For the year ended 30 June 2023

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
Opening Balance		4,842,153	7,183,353
Cash and Bank Balance		4,079,097	3,735,727
Loan and Advances		763,056	3,447,626
Receipts		701,421,046	536,227,591
Bank Interest		83,111	29,762
Shared Cost and Overhead Received	13.00	4,227,222	37,825,904
Grant Received form Project	10.01	656,566,713	491,049,697
Investment Realise		-	1,722,229
Loan Refund from Project	19.00	-	5,600,000
Transfer FDR to Midwifey Project		2,500,000	-
Total Receipt		706,263,199	543,410,944
Payments			
Personnel Cost	14.00	27,257,046	25,712,567
Office Expenses	15.00	4,453,674	3,207,736
Transportation Expenses	16.00	695,309	1,336,299
Repair and Maintenance	17.00	1,561,743	940,848
Project Expenses	18.00	1,741,348	4,892,864
Grant Transferred to Project	10.02	595,653,187	492,562,757
Purchase of Non-current Assets		-	181,493
Land		9,265,640	-
FDR		3,000,000	2,500,000
VAT payable paid	11.01	34,291	21,650
Tax payable paid	11.02	1,468,949	1,511,893
Advance tax paid		12,467	-
Income tax paid		114,511	51,365
Audit Fee		202,222	-
Bank Charge		12,125	49,319
Excise Duty	20.00	53,000	-
Loan To Project	05.01	18,300,000	5,600,000
Closing balance		663,825,512	538,568,791
Cash and bank balance		41,771,432	4,079,097
Advances Staff & Office Rent		666,255	763,056
Total Payment		706,263,199	543,410,944

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


Deputy Director Finance
Partners in Health and Development


Managing Director
Partners in Health and Development


Farhana Sultana, FCA
Partner

Howladar Yunus & Co.
Chartered Accountants

DVC No. **2312211619AS465388**

Dated: Dhaka- **21 DEC 2023**

Partners in Health and Development (PHD)

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

For the year ended 30 June 2023

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.

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 Cox's 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, UNFPA IWGRCC and SRH&GVB.



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 Except FDR.

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 2022 to 30 June 2023.

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.

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 for implementing different projects of different donor. Considering the volume of the activities and the rate is fixed. But the rate is very from 5% to 10%.

Presently PHD received 7% management capacity development cost from UNICEF Funded project and 5% from UNFPA Funded project as IP support cost, 7% -10% management cost/Overhaed cost from WHO. 5% from FCDO funded BRAC DMP-2 project. PHD have no fixed NICRA (Negotiated Indefinite Cost Rate Agreement) to Implement USAID Funded Project But in past agreement PHD received demines rate of 10% of modified total direct cost (MTDC) from USAID funded FHI-360 MSNP project

Considering time involvement of organizational staff to implement Project activities PHD charged share cost of staff Salary, Partial office rent, communication, transport, office supplies and utilities considering the volume of the project activities and this rate is very from 10% to 25% according to PHD Share cost allocation policy.

PHD Share Cost received from SCI- MaMoni MNCSP, MaMoni Covid-19, BMZ, DFAT-III. Plan International- LEAP, Pathfinder-WLCR, Shukhi Jibon, UNICEF- PHC URBAN, MNCHN-HC, MNCAH Project. PHD Overhead received from UNFPA- MNRHP. HGS, WHO, ESDO project.



Notes	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
03.00	Property, Plant & Equipment's		
	Break up of the balances are given below :		
	Opening Balance	18,826,946	18,636,540
	Add: Addition during the year (Land Purchase at Ramu, Cox's Bazar Total 0.2400 acor)	9,265,640	190,406
	Closing Balance	28,092,586	18,826,946
	Less: Accumulated depreciation	7,131,843	6,898,255
	Written down value	20,960,743	11,928,691
04.00	Short Term Investment (FDR)		
	BRAC Bank Ltd. (A/C #1501300132496006,) 04.01	2,869,932	2,743,347
	Trust Bank Ltd. (A/C # 0016-0330641535) 04.02	5,704,444	5,565,523
	Trust Bank Ltd. (A/C # 0016-0330673073) 04.03	4,221,898	4,138,000
	Trust Bank Ltd. (A/C # 0016-0330673082) 04.04	3,164,142	3,102,000
	BRAC Bank Ltd. (A/C # 1501302869622001) 04.05	-	2,500,000
	BRAC Bank Ltd. (A/C # 3028696220002) 04.06	3,076,500	-
	Total	19,036,916	18,048,870
04.01	FDR		
	BRAC Bank Ltd. (A/C # 1501300132496006, Gulshan-1, Dhaka-1212) Opening Balance	2,743,347	2,677,344
	Add: Interest Received during the year	148,922	66,003
	Less: Advance Income Tax	(22,338)	-
	Less: Excise Duty	-	-
	Total	2,869,932	2,743,347
04.02	Trust Bank Ltd. (A/C # 0016-0330641535, Gulshan-1, Dhaka-1212) Opening Balance	5,565,523	5,328,730
	Add: Interest Received during the year	166,966	236,793
	Less: Advance Income Tax	(25,045)	-
	Less: Excise Duty	(3,000)	-
	Total	5,704,444	5,565,523
04.03	Trust Bank Ltd. (A/C # 0016-0330673073, Gulshan Corporate Branch, 53 Gulshan, Dhaka-1212) Opening Balance	4,138,000	4,000,000
	Add: Interest Received during the year	124,140	138,000
	Less: Advance Income Tax	(37,242)	-
	Less: Excise Duty	(3,000)	-
	Total	4,221,898	4,138,000
04.04	Trust Bank Ltd. (A/C # 0016-0330673082, Gulshan Corporate Branch, 53 Gulshan, Dhaka-1212) Opening	3,102,000	3,000,000
	Add: Interest Received during the year	93,060	102,000
	Less: Advance Income Tax	(27,918)	-
	Less: Excise Duty	(3,000)	-
	Total	3,164,142	3,102,000
04.05	BRAC Bank Ltd. (A/C # 1501302869622001, Gulshan Branch, Dhaka-1212) during the year purchase	-	2,500,000
	Total	-	2,500,000



Notes	Particulars	Amount in Taka	
		30 June 2023	30 June 2022

As per Conceptual Framework for Financial Reporting an assets should control by the owener, in this case FDR Amount Tk. 25,00,000/- Requirement of Bangladesh Nursing and Midwifery Institute that's why PHD management has been decided that until further notice this (i.e. TK 25,00,000) (BRAC Bank Ltd. (PHD Midwifery Institute A/C # 1501302869622001) amount has been fixed as the name of PHD Midwifery Institute and interest has been capitalised to mitigate expenses relating to Midwifery institute. And also decided that this FDR will be treated as Loan to Midwifery.

04.06	BRAC Bank Ltd. (A/C # 3028696220002, Gulshan Branch, Dhaka-1212) during the year purchase	3,000,000	-
	Add: Interest Received during the year	90,000	-
	Less: Advance Income Tax	(13,500)	-
	Less: Excise Duty	-	-
	Total	3,076,500	-
05.00	Loan and Advances		
	Loan	18,300,000	-
	Advance to Staff	56,651	224,756
	Advance Office Rent	609,604	538,300
	Total	18,966,255	763,056
05.01	Loan		
	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
	Loan to Staff (AK Dutta)	500,000	-
	Loan to Midwifery	2,500,000	-
	Loan to MNCAH	4,000,000	-
	Loan to MNCHN-HC	11,300,000	-
	Total	18,300,000	5,600,000
05.02	Advance to Staff		
	Adv. To Bishwazit Barua	314	12,000
	Adv. To Mokbul Hossain	6,337	56,398
	Adv. To Jahirul Islam	-	57,519
	Adv. To Arina Maksuda	50,000	-
	Adv. To Saraban Tahura	-	18,839
	Adv. To A. Salek	-	70,000
	Adv. To Hannan	-	10,000
	Total	56,651	224,756
05.03	Advance Office Rent		
	Advance Office Rent	400,000	400,000
	Adv. Office Rent-AHPRR -DFAT iii	48,300	48,300
	Adv. Office Rent PHC URBAN	120,000	90,000
	Adv. Office Rent SRHR & GBV	41,304	-
	Total	609,604	538,300
06.00	Advance Income Tax		
	Opening Balance	232,362	232,362
	Less: Adjustment with fund account	232,362	-
	Add: During the year	138,510	-
	Closing Balance	138,510	232,362



Notes	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
07.00	Cash and Bank Balance		
	Cash in Hand	11,742	192,545
	Cash at Bank	4,175,690	3,886,552
	Total	4,177,432	4,079,097
08.00	Provision for Expenses		
	Provision for Audit Fee	115,000	212,590
	Provision for Gratuity Fund	1,324,948	-
	Provision for Staff Bonus	1,758,680	-
	Provision for Income Tax	579,062	4,614,812
	Total	3,777,690	4,827,402
08.01	Provision for Audit Fee		
	Opening balance	212,590	111,390
	Less: Payment during the year	202,222	-
		10,368	111,390
	Add: Provision for this period	104,632	101,200
	Total	115,000	212,590
08.02	Provision for Gratuity Fund		
	Provision for this period	1,324,948	-
	Total	1,324,948	-
08.03	Provision for Staff Bonus		
	Add: Provision for this period	1,758,680	-
	Total	1,758,680	-
08.04	Provision for Income Tax		
	Opening balance	4,614,812	4,589,640
	Less : Current year paid	114,511	51,365
		4,500,301	4,538,275
	Less: Adjustment during the year	4,500,301	-
	Total	-	4,538,275
	Add: Tax Provision this year (As per Finance Act 2023 Schedule 2 Article: Kha 1 (C) Tax provision has been calculated on Gross Profit (21,05,680 X 27.5%))	579,062	76,537
	Total	579,062	4,614,812
	NOTE: Previous all year assessment has been completed and setaside by the tax office on the basis of FDR & Bank Interest and same amount has been paid, So the provision we create will not assessed again, so PHD management has decided remaining balance amount adjusted with the General Fund.		
09.00	Liability for Expenses		
	Opening balance	555,519	555,519
	Payable payment	-	-
	Total	555,519	555,519



Notes	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
10.00	Grants Payable		
	Opening balance	-	1,511,561
	Grant Received for Project (Note#12.01) 10.01	656,566,713	491,049,697
	Less: Grant transferred to Project 10.02	595,653,187	492,562,757
	Less: Expenses (Bank A/C closing Settlement Fee for FHI 360)	-	(1,499)
	Total	60,913,526	-
	Balance amount is in transit at the end of the month		
	UNICEF-MNCHN Project-Cox's bazar	39,005,557	-
	UNICEF- PHC URBAN	21,907,969	-
	Total	60,913,526	-
10.01	Grant Received for Project		
	UNICEF-MNCAH Project	168,369,417	145,038,284
	SCI MaMoni MNCSP	10,749,897	20,192,650
	UNICEF-SRH & MNH Project	-	3,575,782
	UNFPA MNRHP	113,576,738	85,214,741
	UNFPA SRHR & GBV	20,780,400	-
	DMP-2/BRAC JPGS	-	8,723,174
	JPG DMP Phase III	3,966,559	-
	UNICEF- PHC URBAN	99,826,372	67,666,062
	UNICEF- HGSP	75,464,056	67,868,478
	SCI MaMoni COVID 19	-	5,839,548
	CW EHD Project	-	6,705,846
	CW MLHS Project	8,165,723	-
	Plan LEAP Project	24,948,557	-
	SCI AHPRR (DFIT-III)	24,642,985	25,646,779
	SCI BMZ Project	16,659,256	-
	UNFPA-HGS	71,334,159	35,372,002
	Pathfinder-SJP	12,063,769	10,553,784
	UNICEF-Nutrition Project	-	8,652,567
	Pathfinder-WLCR Project	6,018,825	-
	Total	656,566,713	491,049,697
10.02	Grant transferred to Project		
	UNICEF-MNCHN Project-Cox's bazar	129,363,860	145,038,284
	SCI MaMoni MNCSP	10,749,897	20,192,650
	UNFPA MNRHP	113,576,738	85,214,741
	UNFPA SRHR & GBV	20,780,400	-
	UNICEF-SRH & MNH Project	-	3,575,782
	DMP-2/BRAC JPGS	-	8,723,174
	UNICEF- PHC URBAN	77,918,403	67,666,062
	PHD MNCHN HC	75,464,056	54,073,437
	SCI MaMoni COVID 19	-	5,839,548
	CW EHD Project	-	6,705,846
	UNICEF-Nutrition Project	-	8,652,567
	JPG DMP Phase III	3,966,559	-
	Plan LEAP Project	24,948,557	-
	CW MLHS Project	8,165,723	-
	SCI AHPRR (DFIT-III)	24,642,985	25,646,779
	SCI BMZ Project	16,659,256	-



Notes	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
	UNFPA-HGS	71,334,159	49,167,042
	Pathfinder-SJP	12,063,769	12,066,845
	Pathfinder-WLCR Project	6,018,825	-
	Total	595,653,187	492,562,757
11.00	Other Liability		
	VAT Payable	11.01 481,926	373,152
	Tax Payable	11.02 162,676	108,041
	Total	644,602	481,193
11.01	VAT Payable		
	Opening balance	373,152	(41,300)
	Add: Current year	143,065	436,102
		516,217	394,802
	Less: Paid during the year	34,291	21,650
	Total	481,926	373,152
11.02	Tax Payable		
	Opening balance	108,041	306,179
	Current year	1,523,584	1,313,755
		1,631,625	1,619,934
	Less: Paid during the year	1,468,949	1,511,893
	Total	162,676	108,041
12.00	General Fund		
	Opening Balance	29,187,962	27,653,317
	Add: adjustment with Provision for Income Tax	08.04 4,500,301	142,992
	Less: Adjustment with Advance Income Tax	06.00 232,362	-
	Less: adjustment with Inter Project Payable	-	1,475,858
		33,455,901	28,986,183
	Add: Net Surplus/(Deficit)	1,526,618	201,780
	Total	34,982,519	29,187,962
13.00	Shared Cost and Overhead Received		
	Shared Cost	13.01 31,158,134	30,484,435
	Overhead	13.02 11,113,088	7,341,469
	Total	42,271,222	37,825,904
13.01	Shared Cost		
	PHD DMP-2	286,500	116,867
	PHD MaMoni MNCSP	2,962,200	3,405,805
	PHD BMZ Project	732,759	-
	PHD MSNP	-	149,934
	PHD LEAP Project	2,142,398	-
	PHD Midwifery Institute	4,061,276	-
	PHD ERC (OFDA) Project	-	1,325
	PHD AHPRR Project (DFIT-III)	1,598,173	1,984,898
	PHD WLCR Project	876,298	-
	Bayer Crop Science Limited Bangladesh	-	3,847,799
	PHD PHC URBAN	5,920,721	5,570,378
	PHD SRHR &GVB Project	1,977	-
	PHD SJP	2,124,302	2,199,867
	PHD MaMoni COVID 19	215,277	1,579,429



Notes	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
	PHD MNCHN-HC	1,182,340	744,054
	PHD MLHS	1,434,051	154,038
	Guest house	270,000	132,000
	PHD MNCAH (Emergency Response)	4,997,638	7,043,633
	PHD EHD Project	1,115,050	2,503,074
	MNCHN & Training Fee	228,000	-
	Staff Contribution	491,500	-
	PHD SHR & MNH Project	35,000	-
	EDUCO-Life Skill Education	482,674	-
	PHD Suchana (Save the Children)	-	700,713
	PHD Nutrition Cox'sB	-	350,621
	Subtotal	31,158,134	30,484,435
13.02	Overhead		
	DMP-2	72,019	616,957
	MNRHP	5,160,993	4,146,024
	PHD CARE IHL (VORD)	-	725,771
	PHD HGS	3,137,934	1,852,717
	WHO	2,053,447	-
	ESDO Assessment	688,695	-
	Subtotal	11,113,088	7,341,469
14.00	Personnel Cost		
	Core Staff	27,085,205	22,826,199
	PHD Gratuity Fund	1,324,948	1,187,200
	Staff Recognized PF	1,589,930	1,419,510
	PHD URBAN Staff	1,706,776	1,455,553
	As per Statement of Income & Expenditure	31,706,859	26,888,462
	Less: Current year Tax Liability	1,366,185	1,175,895
	Less: Current year Liability	3,083,628	-
	As per Statement of Receipts & Payments	27,257,046	25,712,567
15.00	Office Expenses		
	Utility Bill	634,222	603,171
	PHD Office Rent	2,025,000	1,389,750
	Office Rent-URBAN	775,676	544,257
	Postage & Courier	12,343	12,380
	Board Expense	338,700	401,993
	Printing Charge & Advertisement	-	99,770
	Office Maintenance	625,772	313,366
	Consultant fees	155,000	-
	Legal & Professional Expenses	96,186	10,186
	As per Statement of Income & Expenditure	4,662,899	3,374,873
	Less: Current year Tax Liability	122,916	-
	Less: Current year VAT Liability	86,309	-
	Less: Current year Liability	-	167,137
	As per Statement of Receipts & Payments	4,453,674	3,207,736



Notes	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
16.00	Transportation Expenses		
	Vehicle-Fuel & Oil-Micro	528,873	487,095
	Local Conveyance	21,308	26,040
	Travel & Subsistence	56,690	-
	Vehicle-Rent	-	878,396
	Transportation	88,438	75,046
	As per Statement of Income & Expenditure	695,309	1,466,577
	Less: Current year Liability	-	130,278
	As per Statement of Receipts & Payments	695,309	1,336,299
17.00	Repair and Maintenance Expense		
	Vehicle-Maintenance-Micro-2	272,018	148,029
	Vehicle-Maintenance-Micro-3	203,356	86,390
	Vehicle-Maintenance-Micro-4	284,657	87,049
	Repair & Maintenance	16,800	23,980
	IT Maintenance	822,894	601,509
	As per Statement of Income & Expenditure	1,599,725	946,957
	Less: Current year Tax Liability	17,767	-
	Less: Current year VAT Liability	20,215	-
	Less: Current year Liability	-	6,109
	As per Statement of Receipts & Payments	1,561,743	940,848
18.00	Project Expense		
	Project Maintenance	152,269	176,130
	WHO	417,634	-
	UNICEF-SRHR & MNH Project-Contribution	-	96,391
	PHD FHI 360 (Bank A/C closing Settlement Fee)	-	1,499
	PHD MLHS	17,068	76,620
	UNICEF-MNCAHN Project Contribution	491,500	170,950
	PHD DMP-2	-	342,800
	Bayer CSR	-	3,480,242
	PRA Training-MSI	-	119,702
	EDUCO-Life Skill Education	74,258	137,249
	Save the Children - Suchana	-	193,348
	MNCAH Training Expense	-	88,848
	HDC Expense	-	103,717
	ESDO Assessment	43,089	-
	Oversees Training	481,863	-
	PHD SRHR&GVB Project	5,835	-
	PHD IWGRCC Project	111,089	-
	UNICEF-IECMNCH Project Exp/MNRHP	-	25,400
	As per Statement of Income & Expenditure	1,794,605	5,012,896
	Less: Current year Tax Liability	16,716	-
	Less: Current year VAT Liability	36,541	-
	Less: Current year Liability	-	120,032
	As per Statement of Receipts & Payments	1,741,348	4,892,864



Notes	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
19.00	Loan Refund from Project		
	Loan Refund from HDC	-	1,700,000
	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
	R&P balance	-	5,600,000
	Shown in Last year Closing balance	-	2,615,869
20.00	Excise Duty		
	During the year	62,000	
	As per Statement of Income & Expenditure	62,000	
	Less: Excise duty against FDR	9,000	
	As per Statement of Receipts & Payments	53,000	-



Partners in Health and Development (PHD)
Schedule of Property , Plant & Equipment's
As at 30 June 2023

Name of Non-current Assets	Cost			Rate %	Depreciation			Written Down Value as at 30.06.2023
	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	9,265,640	20,108,640		-	-	-	20,108,640
Office Equipment	1,130,581		1,130,581	25%	992,231	34,587	1,026,818	103,763
Vehicle	5,678,602		5,678,602	20%	4,975,724	140,576	5,116,300	562,302
Furniture	53,077		53,077	15%	26,163	4,037	30,200	22,877
Computer and Accessories	1,121,686		1,121,686	25%	904,137	54,387	958,524	163,162
Total 30 June 2023	18,826,946	9,265,640	28,092,586		6,898,255	233,587	7,131,843	20,960,743

