

## **General Fund**

**Partners in Health and Development (PHD)**

**Auditors' Report and Audited Financial Statements**

**For the period from 01 July 2018 to 30 June 2019**

**Submitted by**



**AZIZ HALIM KHAIR CHOUDHURY**  
**Chartered Accountants**

55, Suhrawardy Avenue, Baridhara, Dhaka-1212

Phone # (88-02) 9859169, 8832729

Email: [ahkc\\_bd@yahoo.com](mailto:ahkc_bd@yahoo.com)

[alamkhair@yahoo.com](mailto:alamkhair@yahoo.com)

Web: [www.ahkcbd.com](http://www.ahkcbd.com)

**Exclusive Correspondent Firm of PKF International**



**AZIZ HALIM KHAIR CHOUDHURY  
CHARTERED ACCOUNTANTS**

**EXCLUSIVE CORRESPONDENT FIRM OF PKF INTERNATIONAL**

**INDEPENDENT AUDITOR'S REPORT**

**To the management of  
Partners in Health and Development (PHD)**

**Opinion**

We have audited the accompanying financial statements of General Fund, Partners in Health and Development (PHD) which comprise the Statement of Financial Position as at 30 June 2019 and the Statement of Income and Expenditure and the Statement of Receipts and Payments for the year from 01 July 2018 to 30 June 2019 and the 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 General Fund, Partners in Health and Development (PHD) as at 30 June 2019, and of the results of its operation and its receipts and payments for the year from 01 July 2018 to 30 June 2019 in accordance with the Financial Reporting Framework and financial reporting provisions of Foreign Donations (Voluntary Activities) Regulation Act 2016 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 organization 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.

**Other Information**

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditors report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of this financial statements in accordance with the accounting basis described in Note # 2.01; this includes determining that 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. If accounting is an acceptable basis for the preparation of the financial statements in the circumstances, 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.

Those charged with governance are responsible for overseeing the organization'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. Responsible assurance is a high-level 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 this financial statements.

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

- identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risk, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatements 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 circumstance, but not for the purpose of expressing an opinion the effectiveness of the organization's internal control;
- evaluate the overall presentation, structure and content of the financial statements, including the disclosure, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit finding, including any significant deficiencies in internal control that we identify during our audit.



**Khairul Basher FCA**

Partner

ICAB Enrolment # 617

**Aziz Halim Khair Choudhury**

Chartered Accountants

Dated: 29 September 2019

Dhaka

**Partners in Health and Development (PHD)**
**Statement of Financial Position**
**As at 30 June 2019**

	Notes	30.06.2019 Taka	30.06.2018 Taka
<b>ASSETS</b>			
<b>A. Non-current Assets</b>			
Property, Plant and Equipment	03.00	2,021,218	2,205,587
<b>B. Current Assets</b>			
Short Term Investment (FDR)	04.00	7,075,059	6,759,871
Accrued Interest	04.04	276,962	192,032
Investment to VORD	05.00	1,722,229	1,722,229
Loan and Advances	06.00	4,977,604	4,731,273
Advance Income Tax	23.00	173,023	2,032,956
Cash and Bank Balance	07.00	239,879	855,267
<b>C. Total Assets (A+B)</b>		<b>16,485,973</b>	<b>18,499,214</b>
<b>D. Current Liabilities</b>			
Income Tax Provision	08.00	195,195	401,988
Liability for Expenses	09.00	555,519	555,519
Inter project Payable	11.00	2,975,858	2,963,858
Grants Payable (ADC DAP)	12.00	-	-
Loan payable to PF		1,625,484	-
Provision for Audit Fees	10.00	111,390	111,390
Other Liability	13.00	365,733	456,539
<b>Net Current Assets (B-D)</b>		<b>8,635,576</b>	<b>11,804,334</b>
<b>Total Net Assets</b>		<b>10,656,794</b>	<b>14,009,921</b>
<b>FUNDS</b>			
General Funds	14.00	10,656,794	14,009,921
<b>Total Funds</b>		<b>10,656,794</b>	<b>14,009,921</b>

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

Assistant Director Finance  
Partners in Health and Development

Managing Director  
Partners in Health and Development

This is the Financial Position referred to in our separate report of even date.

Dhaka  
29 September 2019

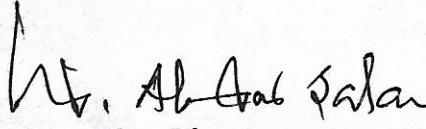
Aziz Halim Khair Choudhury  
Chartered Accountants

**Partners in Health and Development (PHD)**  
**Statement of Income and Expenditure**  
**For the year ended 30 June 2019**

Notes	1 Jul'18 to 30 Jun'19 Taka	1 Jul'17 to 30 Jun'18 Taka
<b>Income</b>		
FDR Interest	454,092	517,854
Bank Interest	34,221	36,026
Emergency Response Received	-	145,932
Shared Cost and Overhead Received	15.00 24,270,780	29,890,052
Training, Evaluation and Consultancy Income	16.00 7,566,444	4,933,960
	<b><u>32,325,537</u></b>	<b><u>35,523,823</u></b>
<b>Expenditure</b>		
Personnel Cost	17.00 21,838,763	26,397,220
Office Expenses	18.00 3,985,064	4,660,491
Transportation Expenses	19.00 426,858	456,389
Repair and Maintenance	20.00 754,658	706,668
Project Expenses	21.00 796,968	554,307
Training, Evaluation and Consultancy Expenses	22.00 5,476,227	1,602,532
Emergency Response Expenses	-	145,349
Audit fee	101,200	101,200
Bank Charge	26,228	29,657
Excise Duty	2,500	5,007
Depreciation	507,204	575,741
Income Tax	193,953	101,242
	<b><u>34,109,624</u></b>	<b><u>35,335,802</u></b>
Net Surplus/(Deficit)	(1,784,087)	188,021
	<b><u>32,325,537</u></b>	<b><u>35,523,823</u></b>


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

  
**Assistant Director Finance**  
**Partners in Health and Development**

  
**Managing Director**  
**Partners in Health and Development**

This is the Statement of Income and Expenditure referred to in our separate report of even date.

**Dhaka**  
29 September 2019

  
**Aziz Halim Khair Choudhury**  
 Chartered Accountants

**Partners in Health and Development (PHD)**  
**Statement of Receipts and Payments**  
**For the period from 01 July 2018 to 30 June 2019**

Notes	1 Jul'18 to 30 Jun'19 Taka	1 Jul'17 to 30 Jun'18 Taka
<b>Opening Balance</b>	<b>1,652,315</b>	<b>1,261,087</b>
Cash and Bank Balance	855,267	373,481
Advance to Staff and Others	797,048	887,606
<b>Receipts</b>		
Bank Interest	34,221	36,026
Shared Cost and Overhead Received	15.00 24,270,780	29,890,052
Grant Received for Project	12.01 355,771,430	228,149,389
Loan from PF	2,500,000	
Inter Project Payable Received	12.00 12,000	1,500,000
FDR Encashment	-	3,904,225
Emergency Response Received	-	145,932
Training, Evaluation and Consultancy Income	30.00 7,566,444	4,933,960
	<b>391,807,190</b>	<b>269,820,671</b>
<b>Payments</b>		
Personnel Cost	24.00 21,052,688	25,371,216
Office Expenses	25.00 3,909,275	4,593,241
Transportation Expenses	26.00 426,858	456,389
Repair and Maintenance	27.00 754,658	703,752
Project Expenses	28.00 766,968	546,807
Training, Evaluation & Consultancy Expense	29.00 5,475,144	1,602,532
Audit Fee	101,200	123,110
Bank Charge	26,228	29,657
Grants Payable (ADC DAP)	-	1,086,103
Grant Transferred to Project	12.02 355,771,430	228,149,389
Purchase of Non-current Assets	317,800	46,567
VAT payable payment	13.01 16,500	13,333
Tax payable payment	13.02 942,289	1,270,902
Advance tax paid	58,378	-
Loan refund to PF	874,516	-
Previous Year Income Tax	-	100,000
Last year payable paid	-	25,785
Emergency Response Expenses	-	145,349
Loan to PHD NJLIP	-	3,904,225
Loan paid to MNH	-	-
	<b>390,493,932</b>	<b>268,168,357</b>
<b>Closing balance</b>		
Cash and bank balance	239,879	855,267
Advance to Staff and Others	1,073,379	797,048
	<b>391,807,190</b>	<b>269,820,672</b>

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

**Assistant Director Finance**  
**Partners in Health and Development**

**Managing Director**  
**Partners in Health and Development**  
  
**Aziz Halim Khair Choudhury**  
 Chartered Accountants

**Partners in Health and Development (PHD)**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2019**

**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). 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 programme. BPHC was transformed into PHD in 2002.

**01.02 Vision**

PHD envisions for an inclusive and empowered society with equal opportunity.

**01.03 Mission**

PHD is a not-for-profit organization that supports development actors in managing development process for sustainable development; and enhances 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 and development 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) and so on. At presents, PHD implements MNH project jointly with GoB and UN in Moulvibazar, UNICEF-IECMNCH Project in Tangail, UNICEF-MNCHN Project-Cox'sbazar, UNICEF-MNH Project, DMP-2/BRAC JPGS, Save The Children MaMoni MNCSP Project, ICHW Project, PHD NJLIP and FHI-360 MSNP.

**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 2018 to 30 June 2019.

**02.05 Comparative financial information**

Comparative financial information has been presented in respect of the previous 12 months from 01 July 2017 to 30 June 2018 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 as a result of assisting a project. There are Eight projects during the year from which PHD received money as shared cost and overhead (@ 5% to 10%) through helping the continuation of project activity: UNICEF-IECMNCH Project, UNICEF-MNCHN Project-Cox'sbazar, UNICEF-MNH Project, DMP-2/BRAC JPGS, Save The Children MaMoni MNCSP Project, ICHW Project, PHD NJLIP and FHI-360 MSNP.

	<b>30.06.19</b> <b>Taka</b>	<b>30.06.2018</b> <b>Taka</b>
<b>03.00 Non-current Assets</b>		
Cost Price	7,470,704	7,424,137
Add: Addition during the year	322,836	46,567
Less: Accumulated Depreciation	5,772,322	5,265,117
<b>Written down value</b>	<b>2,021,218</b>	<b>2,205,587</b>
<b>04.00 Short Term Investment (FDR)</b>		
04.01 BRAC Bank Ltd. (A/C # 1501300132496006, Gulshan-1, Dhaka-1212)	2,460,761	2,354,355
04.02 Trust Bank Ltd. (A/C # 0016-0330641535, Gulshan-1, Dhaka-1212)	4,614,298	4,405,516
04.03 Trust Bank Ltd. (A/C # 0022-0330037315, Gulshan-1, Dhaka-1212)	-	-
	<b>7,075,059</b>	<b>6,759,871</b>
04.01 FDR		
BRAC Bank Ltd. (A/C # 1501300132496006, Gulshan-1, Dhaka-1212)		
Opening balance	2,354,355	2,266,611
Add: During the year purchase	2,354,355	2,266,611
Add: Interest capitalized	106,407	87,744
	<b>2,460,761</b>	<b>2,354,355</b>
04.02 Trust Bank Ltd. (A/C # 0016-0330641535, Gulshan-1, Dhaka-1212)		
Opening balance	4,405,516	4,190,243
Add: During the year purchase	4,405,516	4,190,243
Add: Interest capitalized	208,782	215,273
	<b>4,614,298</b>	<b>4,405,516</b>



	<b>30.06.2019</b> <b>Taka</b>	<b>30.06.2018</b> <b>Taka</b>
04.03 Trust Bank Ltd. (A/C # 0022-0330037315, Gulshan-1, Dhaka-1212)		
Opening balance	-	3,679,610
	-	3,679,610
Add: Interest capitalized	-	80,683
Add: Accrued interest	-	143,932
Less: Encashment	-	3,904,225
	-	-
04.04 Accrued Interest		
BRAC Bank Ltd. (A/C # 1501300132496006, Gulshan-1, Dhaka-1212)	18,472	11,317
Trust Bank Ltd. (A/C # 0016-0330641535, Gulshan-1, Dhaka-1212)	258,489	180,715
	<b>276,962</b>	<b>192,032</b>
<b>05.00 Investment to VORD</b>		
Opening Balance	1,722,229	1,722,229
	<b>1,722,229</b>	<b>1,722,229</b>
<b>06.00 Loan and Advances</b>		
Loan to MNH	-	30,000
Advance Office Rent MNCHN	362,500	362,500
Advance to Staff	218,992	74,548
Advance Office Rent ,IECMNCH	41,887	60,000
Advance Office Rent	450,000	300,000
Loan to PHD NJLIP	3,904,225	3,904,225
	<b>4,977,604</b>	<b>4,731,273</b>
<b>07.00 Cash and Bank Balance</b>		
Cash in Hand	70,294	133,423
Cash at Bank	169,585	721,844
	<b>239,879</b>	<b>855,267</b>
<b>08.00 Income Tax Provision</b>		
Opening balance	401,988	400,745
Less: Income tax provision adjustment	400,745	-
Less : Current year paid	-	100,000
Add: Amount charged to Income and Expenditure Statement	193,953	101,242
	<b>195,195</b>	<b>401,988</b>
<b>08.01 Income Tax</b>		
Net Profit-Before tax	(1,590,134)	289,264
Tax Provision Amount (Gross Income is negative, so as per section 82C Clause (4) Sub Clause (a) Tax on Gross Receipt @0.6%- 32,325,537*0.6%)	193,953	101,242
	<b>193,953</b>	<b>101,242</b>

	<b>30.06.2019</b>	<b>30.06.2018</b>
	<b>Taka</b>	<b>Taka</b>
<b>09.00 Liability for Expenses</b>		
Opening balance	555,519	581,304
Payable payment	-	25,785
	<b>555,519</b>	<b>555,519</b>
<b>10.00 Provision for Audit Fee:</b>		
Opening balance	111,390	153,300
Less: Payment during the year	101,200	143,110
	<b>10,190</b>	<b>10,190</b>
Add: Provision for this period	101,200	101,200
	<b>111,390</b>	<b>111,390</b>
<b>11.00 Inter project Payable</b>		
Opening balance	2,963,858	1,463,858
Current year received	12,000	1,500,000
	<b>2,975,858</b>	<b>2,963,858</b>
<b>12.00 Grants Payable</b>		
Opening balance	-	1,086,103
Grant Received for Project (Note#12.01)	355,771,430	228,149,389
Less: Grant transferred to Project (Note#12.02)	355,771,430	228,149,389
Less: Paid/ expenses during the year	-	1,086,103
	<b>-</b>	<b>-</b>
<b>12.01 Grant Received for Project</b>		
UNICEF-IECMNCH Project	23,780,886	84,145,193
UNICEF-MNCHN Project	-	6,846,266
UNICEF-MNCAH Project	106,251,384	-
SCI Mamoni MNCSP	32,222,979	-
UNICEF-SRH & MNH Project	16,588,624	-
UNFPA MNRHP	67,357,568	-
FHI360 MSNP	63,191,111	-
UNICEF-MNCHN Project-Cox'sbazar	-	42,235,739
DMP-2/BRAC JPGS	16,105,598	15,559,566
Save MaMoni HSS Project	-	54,640,340
ICHW Project	11,289,240	10,658,785
PHD NJLIP	18,984,040	14,063,500
	<b>355,771,430</b>	<b>228,149,389</b>

	<b>30.06.2019</b>	<b>30.06.2018</b>
	<b>Taka</b>	<b>Taka</b>
<b>12.02 Grant transferred to Project</b>		
UNICEF-IECMNCH Project	23,780,886	84,145,193
UNICEF-MNCAH Project	106,251,384	6,846,266
UNICEF-MNCHN Project-Cox'sbazar	-	42,235,739
SCI Mamonni MNCSP	32,222,979	-
PHD MSNP	63,191,111	-
UNFPA MNRHP	67,357,568	-
UNICEF-SRH & MNH Project	16,588,624	-
Save MaMoni HSS Project	-	54,640,340
DMP-2/BRAC JPGS	16,105,598	15,559,566
ICHW Project	11,289,240	10,658,785
PHD NJLIP	18,984,040	14,063,500
	<b>355,771,430</b>	<b>228,149,389</b>
<b>13.00 Other Liability</b>		
VAT Payable	35,854	36,049
Tax Payable	329,879	420,490
	<b>365,733</b>	<b>456,539</b>
<b>13.01 VAT Payable</b>		
Opening balance	36,049	26,951
Adjustment with Tax Payable	-	-
Add: Current year	16,305	22,431
	52,354	49,382
Less: Paid during the year	16,500	13,333
	<b>35,854</b>	<b>36,049</b>
<b>13.02 Tax Payable</b>		
Opening balance	420,490	590,151
Adjustment with VAT Payable	-	-
Current year	851,678	1,101,241
	1,272,168	1,691,392
Less: Paid during the year	942,289	1,270,902
	<b>329,879</b>	<b>420,490</b>
<b>14.00 General Fund</b>		
Opening Balance	14,009,921	13,821,900
Less: adjustment with advance income tax	(1,969,785)	-
Add: adjustment with provision for income tax	400,745	-
	12,440,881	13,821,900
Less: Net Surplus/(Deficit)	(1,784,087)	188,021
	<b>10,656,794</b>	<b>14,009,921</b>

	<b>30.06.2019</b>	<b>30.06.2018</b>
	<b>Taka</b>	<b>Taka</b>
<b>15.00 Shared Cost and Overhead Received</b>		
<b>15.01 Shared Cost</b>		
PHD DMP-2	230,175	-
PHD Mamoni MNCSP	3,033,095	-
PHD MSNP	68,600	-
MNCHN Project	-	2,707,838
MaMoni HSS	-	2,592,540
PHD UHSSP	2,488,196	16,613,781
IECMNCH Project	2,900,217	2,343,568
ICHW Project	777,294	847,801
Guest house	167,000	346,200
PHD HDC	-	600,000
PHD MNCAH (Emergency Response)	2,853,223	716,253
PHD SRH & MNH Project	1,123,352	-
<b>Subtotal-16.1</b>	<b>13,641,152</b>	<b>26,767,981</b>
<b>15.02 Overhead</b>		
PHD DMP	-	918,991
MSNP	4,136,147	-
DMP-2	1,076,135	-
MNRHP	3,520,345	-
PHD NJLIP	1,897,001	2,203,080
<b>Subtotal-16.2</b>	<b>10,629,628</b>	<b>3,122,071</b>
<b>Total</b>	<b>24,270,780</b>	<b>29,890,052</b>
<b>16.00 Training, Evaluation and Consultancy Income</b>		
Consultancy Fee-MI, Leprosy	-	1,039,200
CHWs Training fee	2,096,904	-
BNPS	-	-
Swiss Contract	-	267,840
Micronutrient Initiative	-	485,516
UNFPA Assessment	-	1,585,034
Leprosy	-	318,678
SHED Training	-	45,000
SDF NASS NJLIP	5,469,540	855,742
IOM	-	336,950
	<b>7,566,444</b>	<b>4,933,960</b>
<b>17.00 Personnel Cost</b>		
Core Staff	19,957,503	14,913,838
UHSSP	185,770	9,989,612
PHD Gratuity Fund	672,300	621,700
Staff Recognized PF	1,023,190	872,070
	<b>21,838,763</b>	<b>26,397,220</b>

	<b>30.06.2019</b>	<b>30.06.2018</b>
	<b>Taka</b>	<b>Taka</b>
<b>18.00 Office Expenses</b>		
Utility Bill	617,723	423,949
Office Rent	1,260,000	1,260,000
Office Rent UHSSP	968,441	2,342,774
Postage & Courier	17,915	32,880
Board Expense	138,000	36,000
Stationery	31,886	-
Printing Charge	232,521	120,625
Office Maintenance	688,578	444,263
Legal & Professional Expenses	30,000	-
	<b>3,985,064</b>	<b>4,660,491</b>
<b>19.00 Transportation Expenses</b>		
Vehicle-Fuel & Oil-Micro	373,920	387,767
Local Conveyance	19,760	28,977
Transportation	33,178	39,645
	<b>426,858</b>	<b>456,389</b>
<b>20.00 Repair and Maintenance Expense</b>		
Vehicle-Maintenance-Micro-1	-	-
Vehicle-Maintenance-Micro-2	45,844	131,138
Vehicle-Maintenance-Micro-3	-	2,700
Vehicle-Maintenance-Micro-4	319,054	120,104
Repair and Maintenance	11,320	22,930
IT Maintenance	378,440	429,796
	<b>754,658</b>	<b>706,668</b>
<b>21.00 Project Expense</b>		
Project Maintenance	27,798	77,225
UNICEF-MNH Project	135,650	-
MaMoni HSS	33,995	22,065
UNICEF-MNCHN Project Exp	-	3,610
Contribution to MNCHN Project	-	308,940
PHD IECMNCH Project	582,525	-
AHC DAP	17,000	142,467
	<b>796,968</b>	<b>554,307</b>
<b>22.00 Training Consultancy &amp; Evaluation Expense</b>		
IOM	-	-
Staff Development Training	2,114,719	472,334
Phulki	-	-
WHO	-	471,000
UNFPA Assessment	-	362,828
SHED Training	-	8,320
Swisscontract	-	24,894
SDF NJLIP Project	2,961,596	-
Leprosy	-	78,080
PHD UHSSP	-	185,076
CHWs Training	399,912	-
	<b>5,476,227</b>	<b>1,602,532</b>

	<b>30.06.2019</b> <b>Taka</b>	<b>30.06.2018</b> <b>Taka</b>
<b>23.00 AIT</b>		
Opening Balance	2,032,956	1,969,785
Less: Adjustment with fund account	1,969,785	-
<b>Sub-Total</b>	<b>63,170</b>	<b>1,969,785</b>
Add: AIT During the year	109,852	63,170
<b>Closing Balance</b>	<b>173,023</b>	<b>2,032,956</b>
<b>24.00 Personnel Cost</b>		
Core Staff	19,171,428	14,352,618
PHD UHSSP Staff	185,770	9,524,828
PHD Gratuity Fund	672,300	621,700
Staff Recognized PF	1,023,190	872,070
	<b>21,052,688</b>	<b>25,371,216</b>
<b>25.00 Office Expenses</b>		
Utility Bill	617,723	423,949
Office Rent	1,197,000	1,197,000
Office Rent-UHSSP	968,441	2,342,774
Postage & Courier	17,915	32,880
Board Expense	138,000	36,000
Stationery	30,530	-
Printing Charge	221,088	116,375
Office Maintenance	688,578	444,263
Legal & Professional Expenses	30,000	-
	<b>3,909,275</b>	<b>4,593,241</b>
<b>26.00 Transportation Expenses</b>		
Vehicle-Fuel & Oil-Micro	373,920	387,767
Local Conveyance	19,760	28,977
Transportation	33,178	39,645
	<b>426,858</b>	<b>456,389</b>
<b>27.00 Repair and Maintenance Expense</b>		
Vehicle-Maintenance-Micro-1	-	-
Vehicle-Maintenance-Micro-2	45,844	131,138
Vehicle-Maintenance-Micro-3	-	2,700
Vehicle-Maintenance-Micro-4	319,054	120,104
Repair & Maintenance	11,320	22,930
IT Maintenance	378,440	426,880
	<b>754,658</b>	<b>703,752</b>
<b>28.00 Project Expense</b>		
Project Maintenance	27,798	77,225
UNICEF-MNH Project	105,650	-
PHD MaMoni HSS	33,995	22,065
UNICEF-MNCHN Project Exp	-	3,610
Contribution to MNCHN Project	-	308,940
UNICEF-IECMNCH Project Exp	582,525	-
AHC DAP	17,000	134,967
	<b>766,968</b>	<b>546,807</b>

	<b>30.06.2019</b>	<b>30.06.2018</b>
	<b>Taka</b>	<b>Taka</b>
<b>29.00 Training Consultancy &amp; Evaluation Expense</b>		
IOM	-	-
Staff Development Training	2,114,719	472,334
Phulki	-	-
WHO	-	471,000
UNFPA Assessment	-	362,828
SHED Training	-	8,320
Swisscontract	-	24,894
SDF NASS NJLIP	2,961,596	-
Leprosy	-	78,080
PHD UHSSP Training	-	185,076
CHWs Training	398,829	-
	<b><u>5,475,144</u></b>	<b><u>1,602,532</u></b>
<b>30.00 Training, Evaluation and Consultancy Income</b>		
MNCHN Training fee	-	1,039,200
CHWs Training fee	2,096,904	-
BNPS	-	-
Consultancy Fee-MI, Leprosy	-	-
Save the Children-Survey	-	-
Leprosy	-	318,678
Swiss Contract	-	267,840
IOM	-	336,950
SDF NASS NJLIP	5,469,540	855,742
UNFPA Assessment	-	1,585,034
SHED Training	-	45,000
Micronutrient Initiative	-	485,516
	<b><u>7,566,444</u></b>	<b><u>4,933,960</u></b>

**Annexure-A**

**Partners in Health and Development (PHD)  
Schedule of Non-current Assets  
As at 30 June 2019**

Name of Non-current Assets	Cost			Disposal	Closing balance	Rate %	Opening Balance	Depreciation			Written Down Value as at 30.06.19
	Cost Price	Addition during the year						Disposal	Charged during the period	Accumulated depreciation	
	Taka	Taka			Taka	%	Taka			Taka	Taka
Office Equipment	726,286	247,300	-	-	973,586	25%	593,728	-	73,844	667,572	306,014
Vehicle	678,602	-	-	-	5,678,602	20%	3,962,592	-	343,202	4,305,794	1,372,808
Security Equipment	119,114	-	-	-	119,114	25%	33,989	-	21,281	55,270	63,844
Furniture	37,072	-	-	-	37,072	15%	14,640	-	3,365	18,005	19,067
Computer and Accessories	909,630	75,536	-	-	985,166	25%	660,169	-	65,513	725,682	259,484
	<b>7,270,704</b>	<b>322,836</b>	<b>-</b>	<b>-</b>	<b>7,793,540</b>		<b>5,265,117</b>	<b>-</b>	<b>507,204</b>	<b>5,772,322</b>	<b>2,021,218</b>

