

General Fund
Partners in Health and Development
(PHD)
Auditor's Report and Audited Financial
Statements
For the year ended 30 June 2020



**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 2020 and the Statement of Income and Expenditure and the Statement of Receipts and Payments for the year from 01 July 2019 to 30 June 2020 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 2020, and of the results of its operation and its receipts and payments for the year from 01 July 2019 to 30 June 2020 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 October 2020

Dhaka

Partners in Health and Development (PHD)
Statement of Financial Position
As at 30 June 2020

	Notes	30.06.2020 Taka	30.06.2019 Taka
ASSETS			
A. Non-current Assets			
		9,415,357	2,021,218
Property, Plant and Equipment	03.00	9,415,357	2,021,218
B. Current Assets			
		19,836,851	14,464,755
Short Term Investment (FDR)	04.00	7,515,188	7,075,059
Accrued Interest	04.04	292,410	276,962
Investment to VORD	05.00	1,722,229	1,722,229
Loan and Advances	06.00	5,176,185	4,977,604
Advance Income Tax	23.00	232,362	173,023
Cash and Bank Balance	07.00	4,898,477	239,879
C. Total Assets (A+B)		29,252,207	16,485,973
D. Current Liabilities			
		5,325,851	5,829,179
Income Tax Provision	08.00	2,795,177	195,195
Liability for Expenses	09.00	555,519	555,519
Inter project Payable	11.00	1,475,858	2,975,858
Grants Payable (ADC DAP)	12.00	-	-
Loan payable to PF		-	1,625,484
Provision for Audit Fees	10.00	212,590	111,390
Other Liability	13.00	286,707	365,733
Net Current Assets (B-D)		14,511,000	8,635,576
Total Net Assets		23,926,356	10,656,794
FUNDS			
General Funds	14.00	23,926,356	10,656,794
Total Funds		23,926,356	10,656,794

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 October 2020

Aziz Halim Khair Choudhury
 Chartered Accountants

Partners in Health and Development (PHD)
Statement of Income and Expenditure
For the year ended 30 June 2020

	Notes	1 Jul '19 to 30 Jun '20 Taka	1 Jul'18 to 30 Jun'19 Taka
Income			
FDR Interest		517,417	454,092
Bank Interest		60,829	34,221
Emergency Response Received		-	-
Shared Cost and Overhead Received	15.00	32,058,156	24,270,780
Training, Evaluation and Consultancy Income	16.00	2,401,514	7,566,444
		35,037,916	32,325,537
Expenditure			
Personnel Cost	17.00	21,041,625	21,838,763
Office Expenses	18.00	2,355,978	3,985,064
Transportation Expenses	19.00	363,741	426,858
Repair and Maintenance	20.00	527,680	754,658
Project Expenses	21.00	965,776	796,968
Training, Evaluation and Consultancy Expenses	22.00	1,058,642	5,476,227
Audit fee		101,200	101,200
Bank Charge		21,823	26,228
Interest Expense		123,547	-
Excise Duty		2,500	2,500
Depreciation		475,462	507,204
Income Tax		2,599,981	193,953
		29,637,955	34,109,624
Net Surplus/(Deficit)		5,399,961	(1,784,087)
		35,037,916	32,325,537

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 October 2020

Aziz Halim Khair Choudhury
Chartered Accountants

Partners in Health and Development (PHD)
Statement of Receipts and Payments
 For the period from 01 July 2019 to 30 June 2020

Notes	1 Jul '19 to 30 Jun '20 Taka	1 Jul '18 to 30 Jun '19 Taka
Opening Balance	1,313,258	1,652,315
Cash and Bank Balance	239,879	855,267
Advance to Staff and Others	1,073,379	797,048
Receipts		
Bank Interest	60,829	34,221
Shared Cost and Overhead Received	15.00 32,058,156	24,270,780
Grant Received for Project	12.01 455,842,440	355,771,430
Loan from PF	-	2,500,000
Inter Project Payable Received	12.00 -	12,000
Training, Evaluation and Consultancy Income	30.00 2,401,514	7,566,444
	<u>491,676,197</u>	<u>391,807,190</u>
Payments		
Personnel Cost	24.00 20,186,912	21,052,688
Office Expenses	25.00 2,278,296	3,909,275
Transportation Expenses	26.00 363,741	426,858
Repair and Maintenance	27.00 524,343	754,658
Project Expenses	28.00 953,776	766,968
Training, Evaluation & Consultancy Expense	29.00 1,070,642	5,475,144
Audit Fee	-	101,200
Bank Charge	21,822	26,228
Grants Payable (ADC DAP)	-	-
Grant Transferred to Project	12.02 455,842,440	355,771,430
Purchase of Non-current Assets	-	317,800
VAT payable payment	13.01 47,223	16,500
Tax payable payment	13.02 967,535	942,289
Advance tax paid	-	58,378
Loan refund to PF	1,749,031	874,516
Loan to MSNP	550,000	-
Loan refund to PHD HDC	1,500,000	-
	<u>486,055,760</u>	<u>390,493,932</u>
Closing balance		
Cash and bank balance	4,898,477	239,879
Advance to Staff and Others	721,960	1,073,379
	<u>491,676,197</u>	<u>391,807,190</u>

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

Dhaka
 29 October 2020

**Partners in Health and Development (PHD)
Notes to the Financial Statements
For the year ended 30 June 2020**

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 2019 to 30 June 2020.

02.05 Comparative financial information

Comparative financial information has been presented in respect of the previous 12 months from 01 July 2018 to 30 June 2019 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.

	30.06.20 Taka	30.06.19 Taka
03.00 Non-current Assets		
Cost Price	7,793,540	7,470,704
Add: Addition during the year	7,869,600	322,836
Less: Accumulated Depreciation	6,247,783	5,772,322
Written down value	9,415,357	2,021,218
04.00 Short Term Investment (FDR)		
04.01 BRAC Bank Ltd. (A/C # 1501300132496006, Gulshan-1, Dhaka-1212)	2,591,786	2,460,761
04.02 Trust Bank Ltd. (A/C # 0016-0330641535, Gulshan-1, Dhaka-1212)	4,923,402	4,614,298
04.03 Trust Bank Ltd. (A/C # 0022-0330037315, Gulshan-1, Dhaka-1212)	-	-
	7,515,188	7,075,059
04.01 FDR		
BRAC Bank Ltd. (A/C # 1501300132496006, Gulshan-1, Dhaka-1212)		
Opening balance	2,460,761	2,354,355
Add: During the year purchase	-	-
	2,460,761	2,354,355
Add: Interest capitalized	131,025	106,407
	2,591,786	2,460,761
04.02 Trust Bank Ltd. (A/C # 0016-0330641535, Gulshan-1, Dhaka-1212)		
Opening balance	4,614,298	4,405,516
Add: During the year purchase	-	-
	4,614,298	4,405,516
Add: Interest capitalized	309,104	208,782
	4,923,402	4,614,298

	30.06.2020 Taka	30.06.2019 Taka
04.03 Accrued Interest		
BRAC Bank Ltd. (A/C # 1501300132496006, Gulshan-1, Dhaka-1212)	16,611	18,472
Trust Bank Ltd. (A/C # 0016-0330641535, Gulshan-1, Dhaka-1212)	275,799	258,489
	292,410	276,962
05.00 Investment to VORD		
Opening Balance	1,722,229	1,722,229
	1,722,229	1,722,229
06.00 Loan and Advances		
Loan to MNH	-	-
Advance Office Rent MNCHN	-	362,500
Advance to Staff	321,960	218,992
Advance Office Rent ,IECMNCH	-	41,887
Advance Office Rent MNH	-	-
Advance Office Rent	400,000	450,000
Loan to MSNP	550,000	-
Loan to PHD NJLIP	3,904,225	3,904,225
	5,176,185	4,977,604
07.00 Cash and Bank Balance		
Cash in Hand	161,127	70,294
Cash at Bank	4,737,350	169,585
	4,898,477	239,879
08.00 Income Tax Provision		
Opening balance	195,195	401,988
Less: Income tax provision adjustment	-	400,745
Less : Current year paid	-	-
Add: Amount charged to Income and Expenditure Statement	2,599,981	193,953
	2,795,177	195,195
08.01 Income Tax		
Net Profit-Before tax	7,999,943	(1,590,134)
Tax Provision Amount	2,599,981	193,953
	2,599,981	193,953
09.00 Liability for Expenses		
Opening balance	555,519	555,519
Payable payment	-	-
	555,519	555,519
10.00 Provision for Audit Fee:		
Opening balance	111,390	111,390
Less: Payment during the year	-	101,200
	111,390	10,190
Add: Provision for this period	101,200	101,200
	212,590	111,390

	30.06.2020	30.06.2019
	Taka	Taka
11.00 Inter project Payable		
Opening balance	2,975,858	2,963,858
Add: Current year received	-	12,000
Less: Paid during the year	1,500,000	-
	1,475,858	2,975,858
12.00 Grants Payable		
Opening balance		-
Grant Received for Project (Note#12.01)	455,842,440	355,771,430
Less: Grant transferred to Project (Note#12.02)	455,842,440	355,771,430
Less: Paid/ expenses during the year	-	-
	-	-
12.01 Grant Received for Project		
UNICEF-IECMNCH Project	-	23,780,886
UNICEF-MNCHN Project	-	-
UNICEF-MNCAH Project	173,170,781	106,251,384
SCI Mamoni MNCSP	23,632,972	32,222,979
UNICEF-SRH & MNH Project	22,694,086	16,588,624
UNFPA MNRHP	75,838,097	67,357,568
FHI360 MSNP	58,874,072	63,191,111
UNICEF-MNCHN Project-Cox'sbazar	-	-
DMP-2/BRAC JPGS	21,126,275	16,105,598
Save MaMoni HSS Project	-	-
ICHW Project	9,793,488	11,289,240
CW EHD Project	46,213,454	-
UNICEF-Nutrition Project	4,874,060	-
PHD NJLIP	19,625,155	18,984,040
	455,842,440	355,771,430
12.02 Grant transferred to Project		
UNICEF-IECMNCH Project	-	23,780,886
UNICEF-MNCAH Project	-	106,251,384
UNICEF-MNCHN Project-Cox'sbazar	186,958,759	-
SCI Mamoni MNCSP	9,844,994	32,222,979
PHD MSNP	58,874,071	63,191,111
UNFPA MNRHP	75,838,097	67,357,568
UNICEF-SRH & MNH Project	22,694,087	16,588,624
Save MaMoni HSS Project	-	-
DMP-2/BRAC JPGS	21,126,275	16,105,598
ICHW Project	9,793,488	11,289,240
CW EHD Project	46,213,454	-
UNICEF-Nutrition Project	4,874,060	-
PHD NJLIP	19,625,155	18,984,040
	455,842,440	355,771,430

	30.06.2020	30.06.2019
	Taka	Taka
13.00 Other Liability		
VAT Payable	3,768	35,854
Tax Payable	282,939	329,879
	<u>286,707</u>	<u>365,733</u>
13.01 VAT Payable		
Opening balance	35,854	36,049
Adjustment with Tax Payable	-	-
Add: Current year	15,137	16,305
	<u>50,991</u>	<u>52,354</u>
Less: Paid during the year	47,223	16,500
	<u>3,768</u>	<u>35,854</u>
13.02 Tax Payable		
Opening balance	329,879	420,490
Adjustment with VAT Payable	-	-
Current year	920,595	851,678
	<u>1,250,474</u>	<u>1,272,168</u>
Less: Paid during the year	967,535	942,289
	<u>282,939</u>	<u>329,879</u>
14.00 General Fund		
Opening Balance	10,656,794	14,009,921
Less: adjustment with advance income tax	-	(1,969,785)
Add: adjustment with provision for income tax	-	400,745
Add: Land (Declaration under section 19 AAAAA, Table -1 Clause#5 of ITO-1984)	7,869,600	
	<u>18,526,394</u>	<u>12,440,881</u>
Less: Net Surplus/(Deficit)	5,399,961	(1,784,087)
	<u>23,926,356</u>	<u>10,656,794</u>
15.00 Shared Cost and Overhead Received		
15.01 Shared Cost		
PHD DMP-2	522,834	230,175
PHD Mamoni MNCSP	4,973,384	3,033,095
PHD MSNP	583,416	68,600
MNCHN Project	-	-
PHD UHSSP	-	2,488,196
IECMNCH Project	263,770	2,900,217
ICHW Project	792,164	777,294
Guest house	311,300	167,000
PHD MNCAH (Emergency Response)	8,488,107	2,853,223
PHD EHD Project	2,509,434	-
PHD SRH & MNH Project	1,472,990	1,123,352
Subtotal-15.1	<u>19,917,399</u>	<u>13,641,152</u>

	30.06.2020	30.06.2019
	Taka	Taka
15.02 Overhead		
PHD DMP		-
MSNP	5,005,479	4,136,147
DMP-2	711,891	1,076,135
MNRHP	4,631,323	3,520,345
PHD NJLIP	1,792,064	1,897,001
Subtotal-15.2	12,140,757	10,629,628
Total	32,058,156	24,270,780
16.00 Training, Evaluation and Consultancy Income		
Consultancy Fee-MI, Leprosy	-	-
Save the Children Consultancy	-	-
CHWs Training fee	-	2,096,904
SDF NASS NJLIP	2,008,946	5,469,540
PRA- Training	392,568	-
MNCHN Training Fee	-	-
MSI Training	-	-
WHO	-	-
Others	-	-
IOM	-	-
	2,401,514	7,566,444
17.00 Personnel Cost		
Core Staff	19,000,825	19,957,503
UHSSP	-	185,770
PHD Gratuity Fund	857,700	672,300
Staff Recognized PF	1,183,100	1,023,190
	21,041,625	21,838,763
18.00 Office Expenses		
Utility Bill	518,351	617,723
Office Rent	1,260,000	1,260,000
Office Rent UHSSP	-	968,441
Postage & Courier	17,865	17,915
Board Expense	-	138,000
Stationery	-	31,886
Printing Charge	129,800	232,521
Office Maintenance	429,962	688,578
Legal & Professional Expenses	-	30,000
	2,355,978	3,985,064
19.00 Transportation Expenses		
Vehicle-Fuel & Oil-Micro	298,584	373,920
Local Conveyance	39,133	19,760
Transportation	26,024	33,178
	363,741	426,858

	30.06.2020	30.06.2019
	Taka	Taka
20.00 Repair and Maintenance Expense		
Vehicle-Maintenance-Micro-1	-	-
Vehicle-Maintenance-Micro-2	41,387	45,844
Vehicle-Maintenance-Micro-3	15,700	-
Vehicle-Maintenance-Micro-4	58,567	319,054
Repair and Maintenance	33,939	11,320
IT Maintenance	378,087	378,440
	527,680	754,658
21.00 Project Expense		
Project Maintenance	-	27,798
UNICEF-MNH Project	18,066	135,650
MaMoni HSS	12,000	33,995
UNICEF-MNCHN Project Exp	362,500	-
Contribution to MNCHN Project	-	-
PHD IECMNCH Project	180,774	582,525
Saferworld	34,372	-
PHD MLCC	358,064	-
PHD DMP-2	-	-
AHC DAP	-	17,000
	965,776	796,968
22.00 Training Consultancy & Evaluation Expense		
IOM	-	-
Staff Development Training	128,400	2,114,719
SDF NJLIP Project	762,800	2,961,596
Leprosy	-	-
PHD UHSSP	-	-
Consultants Fee	-	-
Consultants Remuneration	-	-
MNCHN CCM Training	-	-
Save The Children Child Protection Training	-	-
PRA Training	137,442	-
TOT- PHD Training	30,000	-
MNCAH Training Expense	-	-
CHWs Training	-	399,912
	1,058,642	5,476,227
23.00 AIT		
Opening Balance	173,023	2,032,956
Less: Adjustment with fund account	-	1,969,785
Sub-Total	173,023	63,170
Add: AIT During the year	59,339	109,852
Closing Balance	232,362	173,023
24.00 Personnel Cost		
Core Staff	18,146,112	19,171,428
PHD UHSSP Staff	-	185,770
PHD Gratuity Fund	857,700	672,300
Staff Recognized PF	1,183,100	1,023,190
	20,186,912	21,052,688

25.00 Office Expenses

Utility Bill	518,351	617,723
Office Rent	1,197,000	1,197,000
Office Rent-UHSSP	-	968,441
Postage & Courier	17,865	17,915
Board Expense	-	138,000
Stationery	-	30,530
Printing Charge	115,640	221,088
Office Maintenance	429,440	688,578
Legal & Professional Expenses	-	30,000
	2,278,296	3,909,275

26.00 Transportation Expenses

Vehicle-Fuel & Oil-Micro	298,584	373,920
Local Conveyance	39,133	19,760
Transportation	26,024	33,178
	363,741	426,858

27.00 Repair and Maintenance Expense

Vehicle-Maintenance-Micro-2	41,387	45,844
Vehicle-Maintenance-Micro-3	15,700	-
Vehicle-Maintenance-Micro-4	58,567	319,054
Repair & Maintenance	33,939	11,320
IT Maintenance	374,750	378,440
	524,343	754,658

28.00 Project Expense

Project Maintenance	-	27,798
UNICEF-MNCHN Project Exp	362,500	-
UNICEF-MNH Project	18,066	105,650
PHD MaMoni MNCSP	-	33,995
UNICEF-IECMNCH Project Exp	180,774	582,525
Safe World	34,372	-
PHD MLCC	358,064	-
AHC DAP	-	17,000
	953,776	766,968

29.00 Training Consultancy & Evaluation Expense

Staff Development Training	128,400	2,114,719
SDF NASS NJLIP	762,800	2,961,596
Consultants Fee	-	-
Consultants Remuneration	-	-
MNCHN CCM Training	-	-
Save The Children Child Protection Training	12,000	-
PRA Training	137,442	-
TOT- PHD Training	30,000	-
MNCAH Training Expense	-	-
CHWs Training	-	398,829
	1,070,642	5,475,144

30.00 Training, Evaluation and Consultancy Income

CHWs Training fee	-	2,096,904
Consultancy Fee-MI, Leprosy	-	-
Save the Children-Consultancy	-	-
SDF NASS NJLIP	2,008,946	5,469,540
PRA- Training	392,568	-
MNCHN Training Fee	-	-
WHO	-	-
Others	-	-
MSI Training	-	-
	2,401,514	7,566,444



Annexure-A

**Partners in Health and Development (PHD)
Schedule of Non-current Assets
As at 30 June 2020**

Name of Non-current Assets	Cost			Closing balance	Rate %	Depreciation				Written Down Value as at 30.06.19
	Cost Price	Addition during the year	Disposal			Opening Balance	Disposal	Charged during the period	Accumulated depreciation	
	Taka	Taka		Taka	%	Taka			Taka	Taka
Office Equipment	973,586	-	-	973,586	25%	667,572	-	117,208	784,780	188,806
Vehicle	5,678,602	-	-	5,678,602	20%	4,305,794	-	274,562	4,580,355	1,098,247
Security Equipment	119,114	-	-	119,114	25%	55,270	-	15,961	71,231	47,883
Furniture	37,072	-	-	37,072	15%	18,005	-	2,860	20,865	16,207
Computer and Accessories	985,166	-	-	985,166	25%	725,682	-	64,871	790,553	194,613
Land	-	7,869,600	-	7,869,600	-	-	-	-	-	7,869,600
	7,793,540	7,869,600	-	15,663,140	-	5,772,322	-	475,462	6,247,783	9,415,357