



# ATIK KHALED & Co.

Chartered Accountants

Rahman Chamber (9th Floor)  
12-13 Motijheel C/A  
Dhaka-1000, Bangladesh  
Tel : 9553407, 9564972  
Fax : 88-02-7124940  
e-mail : atik.khaled@gmail.com  
website : www.atikkhaled.com

## AUDITORS' REPORT

We have audited the accompanying Financial Statements of **Peoples Development Community (PDC)**, which consist of Balance Sheet as on 30 June 2013 with related Income & Expenditure Account and Receipts & Payments Account together with Notes thereto for the year then ended.

The preparation of these financial statements is the responsibility of the management of the Organization. Our responsibility is to express an independent opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the Bangladesh Standards on Auditing (BSA). These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates and judgments made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements prepared in accordance with Bangladesh Financial Reporting Standards (BFRS), give a true and fair view of state of Organization's affairs as of 30 June 2013 and of the results of its operations for the year then ended and comply with other applicable laws and regulations;

We also report that:

- 1) we have obtained all the information and explanations to the best of our knowledge and belief necessary for the purpose of our audit and made due verification thereof;
- 2) in our opinion, the Organization has maintained the books of accounts as per requirement so far as appeared from our examination and
- 3) the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account are in agreement with the books of account.

Dhaka 13 August 2013

*Atik Khaled & Co.*  
Chartered Accountants



# Peoples Development Community (PDC)

## Notes to the Accounts

For the year ended 30 June 2013

### 1.00 Background and Legal Status

Peoples Development Community is a Organization, registered under the Society Registration Act XXI 1860 of Bangladesh Government, Registration No. S-3075(40),NGO affairs bureau registration No - 2358 . The Registered office of the Society is situated at R.S Bhaban (3rd Floor) 120/A Motijheel C/A Dhaka-1000

### 2.00 Nature and Objective of the Society

#### 2.01 Nature of the Society:

The nature of society is a non-profitable, non-government , non-political, Voluntary and charitable Society. The area of operation of the Society is whole of Bangladesh. Peoples Development Community (PDC) thrives for Bangladesh where all sector contribute to uphold human rights and the people, specifically women of all level living with dignity, justice and social rights.

#### 2.02 Objects of the Society:

The main objectives are

- a) Improve social and economic condition of women and marginalized groups
- b) Improve general health, child and mother health, water and sanitation condition of women and marginalized people
- c) Improve education status of children and adults
- d) Reduce violence against women and children
- e) Prevent trafficking against women and children
- f) Reduce HIV/AIDS
- g) Protect women and children rights

### 3.00 Basis of Presenting Accounts and Significant Accounting Policies

#### i) Basis of Presentation Accounts

These Financial Statements of the Company have been prepared on a going concern basis under

#### ii) Fixed Assets & Depreciation

Fixed assets are stated at net book value. Depreciation on fixed assets are computed using the straight line method. Full year's depreciation has been charged on additions as and when the related assets are put into use. Expenditure for maintenance and repairing of the assets are charged to Revenue Account while the same on major replacements & refurbishment are capitalized.

#### iii) General

- a) Amounts appearing in the financial statements have been rounded off to the nearest Taka.
- b) Income and Expenditure are recognized as they are earned or incurred and incorporated in the financial



PEOPLES DEVELOPMENT COMMUNITY (PDC)  
BALANCE SHEET  
AS AT 30TH JUNE 2013

**FUND & LIABILITIES:**

Taka

**FUND ACCOUNT: B/F**

ADD: EXCESS OF INCOME OVER EXPENDITURE

4,145,241.00

2,582,647.00

6,727,888.00

**REVOLVING FUND:**

BALANCE AS PER LAST A/C

5,124,200.00

PROVISION FOR AUDIT FEES

35,000.00

**Total Taka**

**11,887,088.00**

**PROPERTY & ASSETS:**

**FIXED ASSETS:**

AS PER SCHEDULE

2,664,288.00

**CLOSING BALANCE**

CASH & BANK BALANCE

9,222,800.00

**Total Taka**

**11,887,088.00**



Executive Director

Date:

Dhaka 13 August, 2013

*Atikur Rahman & Co.*

Atik Khaled & Co.

Chartered Accountants



PEOPLES DEVELOPMENT COMMUNITY (PDC)  
**INCOME AND EXPENDITURE ACCOUNT**  
 FOR THE YEAR ENDED 30th June 2013

<u>INCOME</u>	Particulars	<u>AMOUNT</u>
GFATM-RCC		9,571,582.00
HAPS SP-3		10,992,235.00
Bank interest		39,775.00
Grants From Executive Member GOB & Donor		5,240,550.00
Members Subscription and Grant		4,141,080.00
PDC CLINIC		5,900,775.00
Service Charge		675,000.00
	<b>Total Taka</b>	<b>36,560,997.00</b>
<u>Expenditure</u>		
GFATM - RCC		9,059,220.00
HAPS SP-3		10,992,235.00
FISHERIES PROJECT		655,850.00
NURSERY & PLANTATION		185,000.00
POULTRY PROJECT		205,650.00
WATER SUPPLY AND SANITATION		190,000.00
WORKSHOP/TRANNING/SEMINAR (DNS FUND)		95,775.00
DISABLITY PROGRAM		590,000.00
CLINIC EXPENSES		4,973,220.00
	<b>Sub-Total</b>	<b>26,946,950.00</b>
<u>Office and Administration EXP.:</u>		
Staff salary & Allowance		5,641,872.00
Office rent		110,000.00
Conveyance		34,000.00
Entertainment		21,000.00
Printing & Stationary		21,000.00
Paper bill		5,720.00
Audit Fee		30,000.00
Utilities Charge		55,720.00
Staff Food Cost		48,000.00
COMPUTER		225,000.00
AC		195,000.00
IPS		115,000.00
DEPRECIATION		529,088.00
	<b>Sub-Total</b>	<b>7,031,400.00</b>
	<b>Total Expenditure</b>	<b>33,978,350.00</b>
	EXCESS OF INCOME OVER EXPENDITURE	2,582,647.00
	<b>Total Taka</b>	<b>36,560,997.00</b>



Executive Director

Date:  
Dhaka 13 August, 2013



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PEOPLES DEVELOPMENT COMMUNITY (PDC)  
**RECEIPTS & PAYMENTS ACCOUNT**  
 FOR THE YEAR ENDED 30TH JUNE 2013

PARTICULARS	TAKA
OPENING BALANCE CASH AND BANK BALANCE	5,576,065.00
<b>RECEIPTS</b>	
GFATM-RCC	9,571,582.00
HAPS SP-3	10,992,235.00
bank interest	39,775.00
Grants From Executive Member GOB & Donor	5,240,550.00
Members Subscription and Grant	4,141,080.00
PDC CLINIC	5,900,775.00
Service Charge	675,000.00
<b>Sub-Total</b>	36,560,997.00
<b>Total RECEIPT</b>	<b>42,137,062.00</b>
<b><u>Expenditure</u></b>	
GFATM - RCC	9,059,220.00
HAPS SP-3	10,992,235.00
FISHERIES PROJECT	655,850.00
NURSERY & PLANTATION	185,000.00
POULTRY PROJECT	205,650.00
WATER SUPPLY AND SANITATION	190,000.00
WORKSHOP/TRANNING/SEMINAR (DNS FUND)	95,775.00
DISABLITY PROGRAM	590,000.00
CLINIC EXPENSES	4,973,220.00
<b>Sub-Total</b>	26,946,950.00
<b><u>Office and Administration EXP.:</u></b>	
Staff salary & Allowance	5,641,872.00
Office rent	110,000.00
Conveyance	34,000.00
Entertainment	21,000.00
Printing & Stationary	21,000.00
Paper bill	5,720.00
Audit Fee	30,000.00
Utilities Charge	55,720.00
Staff Food Cost	48,000.00
<b>Sub-Total</b>	5,967,312.00
<b>TOTAL PAYMENTS</b>	32,914,262.00
<b>Add: CLOSING Balance: cash and Bank Balance</b>	9,222,800.00
<b>Total Taka</b>	<b>42,137,062.00</b>



Executive Director

Date:  
Dhaka 13 August, 2013



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PEOPLES DEVELOPMENT COMMUNITY PDC  
R.S BHABAN (5TH FLOOR) 120/A MOTIJHEEL C/A  
DHAKA-1000

**SCHEDULE OF FIXED ASSTES**

AS AT 30TH JUNE 2013

PARTICULARS	BALANCE AS ON '01/07/2012	ADDITION DURING THE YEAR	TOTAL AS ON 30/06/2012	RATE OF DEP.	DEPRECIATION DURING THE YEAR	W.D VALUE AS ON 30/06/2013
TABLE	45,390.00		45,390.00	10%	4,539.00	40,851.00
CHAIR	46,200.00		46,200.00	10%	4,620.00	41,580.00
BENCH	4,665.60		4,665.60	10%	466.56	4,199.04
FILE CABINET	7,290.00		7,290.00	10%	729.00	6,561.00
STEEL ALMIRAH	43,740.00		43,740.00	10%	4,374.00	39,366.00
FAN	106,063.00		106,063.00	15%	15,909.45	90,153.55
SHOFA	38,400.00		38,400.00	20%	7,680.00	30,720.00
RACKS (WOODEN)	2,187.00		2,187.00	10%	218.70	1,968.30
BICYCLES	14,732.00		14,732.00	15%	2,209.80	12,522.20
COMPUTER	303,450.00	225,000.00	528,450.00	15%	79,267.50	449,182.50
HUNDA	76,800.00		76,800.00	20%	15,360.00	61,440.00
PATIENT BED	166,345.00		166,345.00	15%	24,951.75	141,393.25
WATER FILTER	31,840.00		31,840.00	20%	6,368.00	25,472.00
Ambulance	1,697,674.00		1,697,674.00	20%	339,534.80	1,358,139.20
AC		195,000.00	195,000.00	5%	9,750.00	185,250.00
IPS		115,000.00	115,000.00	5%	5,750.00	109,250.00
MIKE SET	73,600.00		73,600.00	10%	7,360.00	66,240.00
					-	-
					-	-
					-	-
					-	-
	<b>2,658,376.60</b>	<b>535,000.00</b>	<b>3,193,376.60</b>		<b>529,088.56</b>	<b>2,664,288.04</b>



Executive Director

Date:

Dhaka 13 August, 2013



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