

**AUDIT REPORT  
AND  
ACCOUNTS  
OF**

**PEOPLES DEVELOPMENT COMMUNITY (PDC)**

For the year ended 30<sup>th</sup> June, 2021



**এন, কে, রায় এন্ড কোং**

**N. K. ROY & CO.**

**Chartered Accountants**

16/A, B.B. Avenue (2nd Floor), Room No. 302

Dhaka-1000, Bangladesh

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**AUDITOR'S REPORT  
OF  
PEOPLES DEVELOPMENT COMMUNITY (PDC)**

For the year ended 30<sup>th</sup> June, 2021

We have examined the annexed Statement of Financial Position as at 30<sup>th</sup> June 2021 and Receive & Payment, Income & Expenditure Account for the year ended on that date together with accompanying notes thereof "**PEOPLES DEVELOPMENT COMMUNITY (PDC)**" along with related books, Vouchers and other relevant documents as prepared and produced to us for our verification and we report that:

**In our opinion,**

- a.) The Annexed Statement of Financial Position exhibits a true and fair view of the state of the Society's affairs as at 30<sup>th</sup> June 2021 and reflects the true picture of the result of its operation for the period then ended and that the Statement of Financial Position and Receive & Payment, Income & Expenditure Account contain all the information in the manner requires by the Bangladesh Accounting Standard.
- b.) The Society Maintained Proper books of accounts as required by law so far as appeared for our examination.
- c.) The Statement of Financial Position and Receive & Payment, Income & Expenditure Account is in agreement with the books of Accounts maintained by the Society and examined by us.

A N D

- d.) The Statement of Financial Position and Receive & Payment, Income & Expenditure Account has been drawn up in conformity with the generally accepted Bangladesh Auditing Standard.



Dhaka : Dated;  
The,.....

  
**N.K. ROY & CO.**  
Chartered Accountants



PEOPLES DEVELOPMENT COMMUNITY(PDC)  
R.S. Bhaban (5th Floor), 120/A, Motijheel C/A  
Dhaka-1000

STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2021

FUND & LIABILITIES:

AMOUNT

FUND ACCOUNT: B/F

Less: Excess of Expenditure Over Income

103,224,932.00

4,223,307.00

107,448,239.00

Revolving Fund:

Balance as per Last A/C

2,779,000.00

Provision for Audit Fees

35,000.00

110,262,239.00

PROPERTY & ASSETS:

FIXED ASSETS:

As per Schedule

1,919,235.00

LOAN DISBURSMENT:

55,782,024.00

CLOSING BALANCE:

Cash & Bank Balance

52,560,980.00

110,262,239.00

EXAMINED AND FOUND CORRECT

Dated:  
Place: Dhaka.



N.K.ROY & CO.  
Chartered Accountants



N.K.ROY & CO.  
Chartered Accountants

**PEOPLES DEVELOPMENT COMMUNITY(PDC)**

R.S. Bhaban (5th Floor), 120/A, Motijheel C/A  
Dhaka-1000

**RECEIPTS & PAYMENTS ACCOUNT**  
**FOR THE PERIOD ENDED 30TH JUNE 2021**

<b><u>RECEIPTS:</u></b>	<b><u>AMOUNT</u></b>
<b><u>OPENING BALANCE:</u></b>	
Cash & Bank Balance	47,914,372.00
Bank Interest	7,140.00
Donation Received	2,300,000.00
Members Subscription and Grant	385,420.00
Reproductive Health Centre	5,763,250.00
Service charges	985,470.00
Loan Realised	35,560,300.00
Clinical Activities (PDC)	2,295,480.00
Social Marketing of condom	1,845,710.00
Sales	2,187,420.00
	<b><u>99,244,562.00</u></b>
<b><u>PAYMENTS:</u></b>	
Nursery & Plantation	2,520,000.00
Workshop/Training/Seminar (DNS Fund)	9,327,400.00
Clinic Expenses	2,536,900.00
Staff Salary & Allowance	4,130,000.00
Office Rent	360,000.00
Conveyance	485,720.00
Entertainment	58,230.00
Printing & Stationery	165,742.00
Paper Bill	21,380.00
Audit Fees	35,000.00
Utilities Charge	612,480.00
Staff Food Cost	385,230.00
Loan disbursement	25,526,800.00
Patient Bed	431,280.00
Water Filter	87,420.00
<b><u>CLOSING BALANCE:</u></b>	
Cash & Bank Balance	52,560,980.00
	<b><u>99,244,562.00</u></b>





**PEOPLES DEVELOPMENT COMMUNITY(PDC)**

R.S. Bhaban (5th Floor), 120/A, Motijheel C/A  
Dhaka-1000

**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**INCOME:**

**AMOUNT**

Bank Interest	7,140.00
Donation Received	2,300,000.00
Members Subscription and Grant	385,420.00
Reproductive Health Centre	5,763,250.00
Service charges	985,470.00
Loan Realised	35,560,300.00
Clinical Activities (PDC)	2,295,480.00
Social Marketing of condom	1,845,710.00
Sales	2,187,420.00
	<b><u>51,330,190.00</u></b>

**PAYMENTS:**

Nursery & Plantation	2,520,000.00
Workshop/Training/Seminar (DNS Fund)	9,327,400.00
Clinic Expenses	2,536,900.00
Staff Salary & Allowance	4,130,000.00
Office Rent	360,000.00
Conveyance	485,720.00
Entertainment	58,230.00
Printing & Stationery	165,742.00
Paper Bill	21,380.00
Audit Fees	35,000.00
Utilities Charge	612,480.00
Staff Food Cost	385,230.00
Loan disbursement	25,526,800.00
Patient Bed	431,280.00
Water Filter	87,420.00
Depreciation	423,301.00
	<b><u>47,106,883.00</u></b>
<b>Excess of Income Over Expenditure</b>	<b><u>4,223,307.00</u></b>

**51,330,190.00**





**PEOPLES DEVELOPMENT COMMUNITY(PDC)**

R.S. Bhaban (5th Floor), 120/A, Motijheel C/A  
Dhaka-1000

**SCHEDULE OF FIXED ASSETS**

AS AT 30TH JUNE 2021

PARTICULARS	Balance as on 1/7/2020	Addition during the year	Total as on 30-06-2021	Rate of Dep.	Depreciation during the year	W.D. Value as 30-06-2021
Table	20,986.62	-	20,986.62	10%	2,098.66	18,887.96
Chair	21,361.03	-	21,361.03	10%	2,136.10	19,224.93
Bench	1,653.27	-	1,653.27	10%	165.33	1,487.94
File Cabinet	3,745.42	-	3,745.42	10%	374.54	3,370.87
Steel Almirah	22,470.87	-	22,470.87	10%	2,247.09	20,223.78
Fan	38,001.93	-	38,001.93	15%	5,700.29	32,301.64
Shofa	9,395.61	-	9,395.61	20%	1,879.12	7,516.49
Racks (Wooden)	1,124.01	-	1,124.01	10%	112.40	1,011.61
Bicycles	4,487.27	-	4,487.27	15%	673.09	3,814.18
Computer	108,724.04	-	108,724.04	15%	16,308.61	92,415.43
Hunda	18,790.58	-	18,790.58	20%	3,758.12	15,032.46
Patient Bed	610,223.63	-	610,223.63	15%	91,533.54	518,690.09
Water Filter	93,424.42	-	93,424.42	20%	18,684.88	74,739.54
Ambulance	1,370,139.52	-	1,370,139.52	20%	274,027.90	1,096,111.62
Mike Set	18,008.04	-	18,008.04	20%	3,601.61	14,406.43
	<b>2,342,536.25</b>	<b>-</b>	<b>2,342,536.25</b>		<b>423,301.29</b>	<b>1,919,234.96</b>

