

AUDIT REPORT AND ACCOUNTS OF

PEOPLES DEVELOPMENT COMMUNITY(PDC)
For the year ended 30th June 2025

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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AUDNOR'S REPORT

PEOPLES DEVELOPMENT COMMUNITY (PDC)

For the Year ended 30th Jun 2025

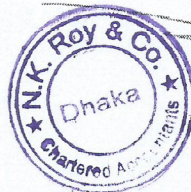
We have examined the annexed Statement of Financial Position as at 30 June 2025 and Receive & Payment, Income & Expenditure Account for the year ended on that date together with accompanying notes thereof 'PEOPLES DEVELOPMENT COMMUNITY (PDC)' along with related books, Vouchers and other relevant documents as prepared and produced to us for our verification and we report that'

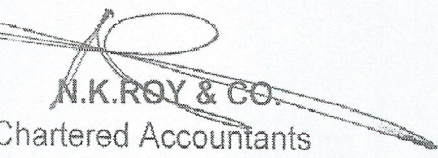
In our opinion,

- a.) The Annexed Statement of Financial Position exhibits a true and fair view of the state of the Society's affairs as at 30th June 2025 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 are 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

FOR THE YEAR ENDED 30TH JUNE 2025

<u>Particulars</u>	<u>Amount in BDT</u>	
	<u>30.06.2025</u>	<u>30.06.2024</u>

ASSETS:

PROPERTY, PLANT & EQUIPMET: 401,445 746,509

LOAN DISBURSEMENT: 122,977,430 116,527,520

CASH & CASH EQUIVALENT: 5,386,452 6,727,245

TOTAL ASSETS: 128,765,327 124,001,274

FUND & LIABILITIES:

FUND ACCOUNT: B/F 125,693,327 120,929,274

Revolving Fund:

Balance as per last Account

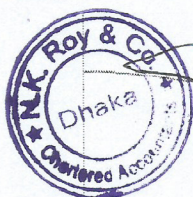
3,032,000 3,032,000

LIABILITY FOR EXPENSES:

40,000 40,000

TOTAL FUND & LIABILITIES:

128,765,327 124,001,274



Excutive Director

N.K. ROY & CO.
Chartered Accountants

Place: Dhaka

Dated:

PEOPLES DEVELOPMENT COMMUNITY(PDC)

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

Dhaka-1000

RECEIPTS & PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30TH JUNE 2025

<u>INCOME:</u>	<u>Amount in BDT</u>	
	<u>30.06.2025</u>	<u>30.06.2024</u>
<u>Opening Balance</u>		
Bank Interest	7,500	5,500
Reproductive Health Centre	2,762,485	2,606,118
Grants Received Free Opd Camp	4,928,229	4,650,000
Members Subscription and Grant	557,980	526,396
Mother and child care of PDC	6,624,318	6,249,357
Service charges	1,195,425	1,127,759
Loan Realised	2,809,000	2,650,000
Clinical Activities (PDC)	400,370	377,708
Social Marketing of condom	4,858,064	4,583,079
Sales	2,545,897	2,401,790
Total of Income	26,689,268	25,177,707
<u>PAYMENTS:</u>		
Nursery & Plantation	3,450,600	3,450,600
Workshop/Training/Seminar (DNS Fund)	8,056,200	8,056,200
Clinic Expenses	3,357,676	3,167,619
Staff Salary & Allowance	4,178,431	3,941,916
Office Rent	1,011,240	954,000
Conveyance	477,721	450,680
Entertainment	62,165	58,646
Printing & Stationery	207,383	195,644
Paper Bill	24,882	23,474
Audit Fees	40,000	40,000
Utilities Charge	674,160	636,000
Staff Food Cost	337,080	318,000
Loan disbursement	5,007,885	4,724,420
Patient Bed	56,180	53,000
Water Filter	25,000	25,000
Depreciation	345,064	423,301
Total of Payments	27,311,667	26,518,500
Excess of Income over Expenditure	4,764,053	5,386,452

Executive Director

Place: Dhaka

Dated:



PEOPLES DEVELOPMENT COMMUNITY(PDC)

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

Income & Expenditure Statement

FOR THE YEAR ENDED 30TH JUNE 2025

<u>INCOME:</u>	Amount in BDT	
	30.06.2025	30.06.2024
Opening Balance		
Cash & Bank Balance	5,386,452	6,727,245
Bank Interest	7,500	5,500
Reproductive Health Centre	2,762,485	2,606,118
Grants Received Free Opd Camp	4,928,229	4,650,000
Members Subscription and Grant	557,980	526,396
Mother and child care of PDC	6,624,318	6,249,357
Service charges	1,195,425	1,127,759
Loan Realised	2,809,000	2,650,000
Clinical Activities (PDC)	400,370	377,708
Social Marketing of condom	4,858,064	4,583,079
Sales	2,545,897	2,401,790
Total Income	32,075,720	31,904,952.00
PAYMENTS:		
Nursery & Plantation	3,450,600	3,450,600
Workshop/Training/Seminar (DNS Fund)	8,056,200	8,056,200
Clinic Expenses	3,357,676	3,167,619
Staff Salary & Allowance	4,178,431	3,941,916
Office Rent	1,011,240	954,000
Conveyance	477,721	450,680
Entertainment	62,165	58,646
Printing & Stationery	207,383	195,644
Paper Bill	24,882	23,474
Audit Fees	40,000	40,000
Utilities Charge	674,160	636,000
Staff Food Cost	337,080	318,000
Loan disbursement	5,007,885	4,724,420
Patient Bed	56,180	53,000
Water Filter	25,000	25,000
Depreciation	345,064	423,301
Total Payment	27,311,667	26,518,500
Excess of Income Over Expenditure	4,764,053	5,386,452
	32,075,720	31,904,952

Excutive Director

Place: Dhaka

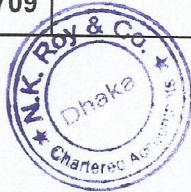
Dated:



PEOPLES DEVELOPMENT COMMUNITY(PDC)
Z-Shah House,(5th Floor), 120/A, Motijheel C/A
Dhaka-1000

SCHEDULE OF FIXED ASSETS
AS AT 30TH JUNE 2025

PARTICULARS	Balance as on Previous Year 30/06/2024	Addition during the Year	Total as on 30/06/2024	Depriciation		W.D. Value as on 30/06/2025
				Rate	Amount	
Table	18,887.00	-	18,887	10%	1,889.00	16,998
Chair	19,225.00	-	19,225	10%	1,923.00	17,302
Bench	1,488.00	-	1,488	10%	149.00	1,339
File Cabinet	3,371.00	-	3,371	10%	337.00	3,034
Steel Almirah	20,224.00	-	20,224	10%	2,022.00	18,202
Fan	32,302.00	-	32,302	15%	4,845.00	27,457
Shofa	7,517.00	-	7,517	20%	1,503.00	6,014
Racks (Wooden)	1,012.00	-	1,012	10%	101.00	911
Bicycles	3,815.00	-	3,815	15%	572.00	3,243
Computer	92,415.00	-	92,415	15%	13,862.00	78,553
Hunda	15,032.00	-	15,032	20%	3,006.00	12,026
Patient Bed	518,690.00	-	518,690	15%	77,804.00	440,886
Water Filter	74,740.00	-	74,740	20%	14,948.00	59,792
Ambulance	1,096,112.00	-	1,096,112	20%	219,222.00	876,890
Mike Set	14,406.00	-	14,406	20%	2,881.00	11,525
Total	1,964,709	-	1,964,709		345,064	1,620,010



PEOPLES DEVELOPMENT COMMUNITY(PDC)

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

Dhaka-1000

Notes to Account

FOR THE YEAR ENDED 30TH JUNE 2025

<u>Particulars</u>	<u>Amount in BDT</u>	
	30.06.2025	30.06.2024

PROPERTY, PLANT & EQUIPMET:

Opening Balance	746,509	1,169,810
Addition during the year	-	-
Total	746,509	1,169,810
Less Depreciation	345,064	423,301
Amount of the Year	401,445	746,509

LOAN DISBURSMENT:

Last year outstanding (A)	116,527,520	109,500,073
Current year Disbursement (B)	5,007,885	4,724,420
Total Outstanding (A+B=C)	125,786,430	119,177,520
Loan Realised (D)	2,809,000	2,650,000
Current year Outstanding (C-D)=E	122,977,430	116,527,520

CASH & CASH EQUIVALENT:

Cash in hand & Cash at Bank	5,386,452	6,727,245
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FUND & LIABILITIES:

FUND ACCOUNT: B/F

Opening Balance	120,929,274	115,542,822
Add: Excess Income over Expenditure	4,764,053	5,386,452
Add: Excess of Income over Expenditure	125,693,327	120,929,274

Revolving Fund:

Opening Balance		
Addition during the Year	3,032,000	3,032,000

LIABILITY FOR EXPENSES:

	40,000	40,000
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Total

128,765,327	124,001,274
128,765,327	124,001,274

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Excutive Director

Place: Dhaka

Dated:

