



**PALLY BIKASH KENDRA (PBK)**  
**Consolidated Statement of Financial Position**  
As at June 30, 2017

Particulars	Notes	Amount in Taka	
		June 30, 2017	June 30, 2016
<b>A. Property Plant &amp; Equipment</b>			
At cost	3	13,718,875	15,075,732
Less : Accumulated depreciation		31,266,163	30,565,631
		17,547,288	15,489,899
<b>B. Current Assets</b>		<b>933,570,997</b>	<b>786,421,961</b>
Advances, Deposit and Prepayments	4	37,103,919	36,034,497
Revolving loan	5	832,740,861	671,203,017
Investment	6	49,693,272	45,600,504
Cash and Bank Balances	7	14,032,945	33,583,943
<b>C. Current Liabilities</b>		<b>730,079,178</b>	<b>627,517,690</b>
Loan fund	8	341,072,162	293,788,831
Accounts and Other Payable	9	20,230,759	14,228,871
Members' savings account	10	284,246,461	246,071,670
Reserves	11	84,529,796	73,428,318
<b>D. Net Current Assets (B-C)</b>		<b>203,491,819</b>	<b>158,904,271</b>
<b>E. Inter-Project Transactions</b>	12	-	-
<b>F. Net Assets (A+D)</b>		<b>217,210,694</b>	<b>173,980,003</b>
<b><u>FINANCED BY</u></b>			
<b>G. Fund Account</b>	13	217,210,694	173,980,003
		<b>217,210,694</b>	<b>173,980,003</b>

The annexed notes 1 to 18 & annexure-A form an integral part of these financial statements.

  
Chief Executive Officer

  
Treasurer

  
Chairman

Signed in term of our separate report of event date

Dated: Dhaka  
September 27, 2017

  
Rahman Mostafa Alam & Co.  
Chartered Accountants



**PALLY BIKASH KENDRA (PBK)**  
**Consolidated Statement of Profit or Loss & Other Comprehensive Income**  
For the year ended June 30, 2017

<i>Particulars</i>	Notes	Amount in Taka	
		2016-2017	2015-2016
<b><u>INCOME</u></b>			
Service charge	14	168,335,552	137,103,716
Members Fee & Others		18,703	1,800
Grants		18,283,838	22,149,866
Interest on investment	15	4,245,022	3,982,398
		<b><u>190,883,115</u></b>	<b><u>163,237,780</u></b>
<b><u>EXPENDITURE</u></b>			
<b>A. Administrative Expenses</b>			
Salary and allowances		70,120,876	58,300,006
Administrative expenses	16	4,246,847	4,561,185
Travelling and conveyance		2,619,487	2,382,735
Office expenses	17	11,737,305	9,717,975
Utilities		2,126,288	1,355,055
Bank Charges & Commission		442,430	477,486
Professional and legal fees	18	115,000	149,500
Expenses against reserve		5,946,936	6,628,216
Others administrative expenses		226,967	111,556
<b>B. Program Expenses</b>			
Program Expenses		16,446,757	18,678,589
<b>C. Financial Expenses</b>			
		18,211,512	14,080,502
<b>D. Non-Operating Expenses</b>			
		14,635,528	19,231,765
<b>Total (A+B+C+D)</b>		<b><u>146,875,933</u></b>	<b><u>135,674,570</u></b>
		<b><u>44,007,182</u></b>	<b><u>27,563,210</u></b>
<b>Provision for Taxation</b>		864,274	793,549
<b>E. Net Surplus / (Deficit) for the year</b>		<b><u>43,142,908</u></b>	<b><u>26,769,661</u></b>

The annexed notes 1 to 18 & annexure-A form an integral part of these financial statements.

  
Chief Executive Officer

  
Treasurer

  
Chairman

Dated: Dhaka  
September 27, 2017



  
Rahman Mostafa Alam & Co.  
Chartered Accountants

**PALLY BIKASH KENDRA (PBK)**  
**Consolidated Statement of Cash Flow**  
For the year ended June 30, 2017

Particulars	Amount in Taka	
	2016-2017	2015-2016
<b>A. Cash Flow from Operating Activities:</b>		
Surplus for the year	43,142,908	26,769,661
Prior year Adjustment	87,783	6,597,284
Accumulated depreciation	2,057,389	2,225,149
Provision and Reserve	11,101,478	13,585,218
Advances	(1,069,422)	(2,946,784)
Accounts payable	6,001,888	3,169,572
Revolving Loan	(161,537,844)	(151,644,784)
<b>Net cash used in operating activities (A)</b>	<b>(100,215,820)</b>	<b>(102,244,684)</b>
<b>B. Cash Flow from Investing Activities:</b>		
Acquisition fo Fixed Assets	(700,532)	(1,483,768)
Increase in investment	(4,092,768)	19,413,170
<b>Net cash used in investing activities (B)</b>	<b>(4,793,300)</b>	<b>17,929,402</b>
<b>C. Cash Flow from Financing Activities:</b>		
Loan from other source	47,283,331	21,653,831
Members' savings account	38,174,791	48,063,160
<b>Net cash flows from financing activities ( C )</b>	<b>85,458,122</b>	<b>69,716,991</b>
<b>D. Net Increase in Cash &amp; Cash Equivalent (A+B+C)</b>	<b>(19,550,998)</b>	<b>(14,598,291)</b>
<b>Cash &amp; Cash Equilavent at the beginning of the year</b>	<b>33,583,943</b>	<b>48,182,234</b>
<b>Cash &amp; Cash Equilavent at the end of the year</b>	<b>14,032,945</b>	<b>33,583,943</b>

