

o/c

BANGLADESH RURAL ADVANCEMENT COMMITTEE

66 MOHAKHALI C.A.

DHAKA

ACCOUNTS FOR THE YEAR/PERIOD ENDED 31 DECEMBER 1987

BAREE PEAR & CO.

Chartered Accountants

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BANGLADESH RURAL ADVANCEMENT COMMITTEE

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OUR REF.
YOUR REF.

DATE.....

AUDITORS' REPORT TO THE MEMBERS OF THE GOVERNING BODY

We have audited the financial statements and notes thereto of Bangladesh Rural Advancement Committee (here-in-after referred to as committee) on pages 2 to 14 in accordance with the approved auditing standards and accordingly included such tests of accounting records and other auditing procedures as we considered necessary in the circumstances and we report that:

- i. We have obtained all the information and explanations which we have required.
- ii. The annexed Balance Sheet and the statements of the Income and Expenditure together with the notes thereto have been drawn-up in conformity with the rules and regulations of the committee.
- iii. Such Balance Sheet together with the annexed notes exhibits a true and fair view of the state of affairs of the committee as at 31st December 1987 and its net surplus of Income over Expenditure for the year then ended according to the best of our information and explanations given to us and as shown by the books of account of the committee, and
- iv. The books of account have been kept as per rules and regulations of the committee.

Dhaka-1205
3rd August, 1988

Baree Pear & Co.
(BAREE PEAR & CO.)
CHARTERED ACCOUNTANTS

BANGLADESH RURAL ADVANCEMENT COMMITTEE
BALANCE SHEET
AS AT 31ST DECEMBER 1987

	Notes	1987 TAKA	1986 TAKA
	-----	-----	-----
Fixed Assets			
At cost	02	9,59,47,880	6,07,01,111
Less: Accumulated depreciation		2,01,79,873	1,53,20,371
		7,57,68,007	4,53,80,740
Construction work in-progress(at cost)03		70,55,590	35,81,379
Investment in BRAC Industries Ltd. (2,49,999 fully paid up ordinary shares of Tk. 100 each)		2,49,99,900	2,49,99,900
Deposit against shares to be issued		40,01,235	40,01,235
		2,90,01,135	2,90,01,135
Loan to groups	04	7,96,64,678	4,65,44,191
Deferred revenue expenditure	05	5,26,273	6,95,912
Current Assets			
Stocks, stores and spares	06	1,93,99,074	1,17,94,259
Advance, deposit and prepayments	07	1,09,90,937	70,19,944
Sundry debtors	08	66,99,223	43,75,400
15% loan to BRAC Industries Ltd. BRAC Main Fund:		34,27,380	38,60,137
Current account with projects	09	54,78,670	1,46,35,501
Less: Aggregate of balances shown in the books of corresponding projects		53,91,890	1,40,60,019
		86,780	5,75,482
Cash at Bank	10	8,52,93,436	5,56,30,439
Cash in hand including cash items	11	58,60,767	33,29,546
		13,17,57,597	8,65,85,207
Less current liabilities			
For goods	12	8,40,445	14,45,867
For expenses	13	46,91,283	27,79,805
For other finance	14	11,84,365	6,37,298
For group management committee allowance		21,43,072	9,15,254
Bank overdraft with BCCI (Overseas) Ltd.		99,74,943	--
		1,88,34,108	57,78,224
EXCESS OF CURRENT ASSETS OVER CURRENT LIABILITIES		11,29,23,489	8,08,06,983
		30,49,39,172	20,60,10,340

BANGLADESH RURAL ADVANCEMENT COMMITTEE
BALANCE SHEET
AS AT 31ST DECEMBER 1987

Represented by:

		1987 TAKA ----	1986 TAKA ----
Capital fund	15	27,50,54,747	19,04,15,196
Building maintenance reserve fund		9,28,789	11,54,802
Training fund		10,62,099	4,68,260
Flood Rehabilitation fund		2,34,879	1,75,073
Land replacement fund		42,711	38,440
Group Insurance Fund		20,00,000	7,10,000
Redundancy & Gratuity Fund	16	97,20,094	80,09,550
Loan revolving fund	17	29,57,399	27,38,700
Head office logistic fund		31,50,873	6,67,008
5% loan from NOVIB	18	97,87,581	16,33,311
		-----	-----
	Taka	30,49,39,172	20,60,10,340
		=====	=====

* The notes on pages 4 to 14 forms integral part of these accounts.

Signed interms of our separate report of even date.

Baree Pear & Co.

Baree Pear & Co.
Chartered Accountants

Dated 3rd August, 1988

[Signature]
Governing Body

BANGLADESH RURAL ADVANCEMENT COMMITTEE

Notes on accounts for the year ended 31st December 1987

1.00 ACCOUNTING PROCEDURES

1.01 Consolidated Balance Sheet

- A. Balance sheet has been prepared after consolidating the assets & liabilities of the different projects maintaining independent books and records as a going concern basis under the generally accepted accounting principles on historical cost convention.
- B. A consistent policy has been followed in accounting treatment of similar transactions within the reported period in addition to previous accounting periods.
- C. Transactions have been accounted for and presented in accordance with their substance and financial reality and not merely with their legal form.

1.02 Depreciation Policy:

- A. For charging depreciation the BRAC has used the straight line method based on the following rates applied with a view to write off the cost over the useful life of each class of assets ignoring the estimated scrap value at the end of the useful life.

Class of assets	Rate per annum (%)
Building (1st class)	2.5
Building (Others)	4
Plant & Machineries	10
Furniture & Fixture (Office)	10
Furniture & Fixture (Factory)	15
Furniture & Fixture (Aarong)	10-33
	Depending upon the quality and use.
Equipment	10-15
	Depending upon the quality and use
Vehicles, motor cycle, bicycle	20
Camp house, poultry shed	20
Micro computer	10
Deep tubewell	10

- B. Full years depreciation is charged on fixed assets acquired in the first quarter of the year. Half year's depreciation is charged on fixed assets acquired in the 2nd and the 3rd quarter of the year.

BANGLADESH RURAL ADVANCEMENT COMMITTEE

Notes on accounts for the year ended 31st December 1987

- C. No depreciation is provided for on fixed assets acquired in the last quarter of the year.
- D. Depreciation on fixed assets deleted in the first half of the year has not been charged but depreciation for the first half of the year was charged on the fixed assets deleted in the second half of the year.

1.03 Fixed Assets

- A. Value of the fixed assets is stated at monetary cost of their acquisition less aggregate depreciation

Profits or losses arising on disposal of assets are adjusted with capital fund of the respective projects.

1.04 Valuation of Inventories:

Inventories are valued at cost prices.

1.05 Revenue Recognition

- A. Subscription and Advertisement on Gonokendra Journal are accounted for on cash basis.
- B. Some of the projects followed accrual basis of accounting in full and in some other cases accrual basis is partly followed.
- C. Interest on loan to target groups of the projects other than RDP and JWP is recorded on cash basis.

1.06 Gratuity and Redundancy Fund:

The fund is created with one month's basic salary (based on basic salary of the last month) for each completed year of service for providing benefits to the permanent employees and one months notice pay (based on full salary of last month) for each employee.

1.07 Insurance Fund:

The committee has introduced its own Group Insurance Fund for its regular and project employees from the year 1986 discontinuing the previous practice of insuring with American Life Insurance Company. Presently an approximate amount is set aside at the end of each month to cover the liabilities arising out of death and other injuries suffered by the employees.

BANGLADESH RURAL ADVANCEMENT COMMITTEE

Notes on accounts for the year ended 31st December 1987

1.08 H.O. Logistic Fund:

The fund represents the difference between the amount recovered from projects at the rate of 8 to 10% of their expenditure and the actual expenditure incurred by the Head Office. The amount is being adjusted from time to time.

1.09 Loan Revolving Fund:

The fund created from the grant of US \$ 40,000 equivalent to Tk.12,23,618 received from Ford Foundation under grant No. 8500892 for support of an experimental Rural Enterprise Project to improve the productivity and income of landless group which is repayable over six years period beginning from October 1, 1991. The fund has not yet been utilised.

1.10 Donation Received:

The donations when received are shown as income of the project though in some cases donations are meant for expenditure of more than one year.

1.11 Conversion of foreign support:

Financial support awarded by the different foreign donors are converted into taka at the exchange rate prevailing on the date of encashment.

1.12 Previous year's figures:

Previous year's figures have been rearranged where necessary to conform with current year's classification.

1.13 Amount rounded off to nearest Taka:

Individual accounts of the projects as well as consolidated accounts were rounded off to the nearest Taka.

BANGLADESH RURAL ADVANCEMENT COMMITTEE
Notes on accounts for the year ended 31st December 1987

02. Fixed Assets:

Name of the Project	Cost	Addition	Sales Ad-	Total as at	D E P R E C I A T I O N				Written
	Original	during the	justment	31-12-87	Up to	Charge	Sales/Adj.	Total upto	down value
	Taka	year	Taka	Taka	1-1-87	during	during the	31-12-87	31-12-87
					Taka	period	period	Taka	Taka
BRAC Main fund	53,14,977	55,34,178	22,36,091	1,30,85,246	25,34,028	2,99,458	10,33,296	38,66,782	92,18,464
P - I Sulla	10,47,258	6,645	-	10,53,903	9,83,780	-	-	9,83,780	70,123
P - II Madupur	3,97,004	7,30,378	4,67,041	15,94,423	36,777	51,329	2,46,382	3,34,488	12,59,935
P - III Gonokendra	1,700	-	-	1,700	170	170	-	340	1,360
P - IV R.D.P.	2,09,91,078	1,03,09,853	(2,80,076)	3,10,20,855	28,10,601	12,15,498	(2,80,076)	37,46,023	2,72,74,832
P - V Manikgonj	9,18,235	13,374	(10,000)	9,21,609	7,75,781	27,284	(10,000)	7,93,065	1,28,544
P - VI N.F.P.E	1,37,925	1,73,385	(45,350)	2,65,960	23,261	33,115	(6,768)	49,608	2,16,352
P - VII J.W.P	46,038	3,360	249	49,149	22,939	5,994	(199)	28,734	20,415
P - VIII SAVAR	81,62,113	32,300	(2,12,252)	79,82,161	25,76,408	3,27,022	(1,71,069)	27,32,361	52,49,800
P - VIII.3 PABNA	55,64,021	33,391	(24,700)	55,72,712	27,970	1,65,230	650	1,93,850	53,78,862
P - VIII.4 JESSORE	10,32,821	28,200	-	10,61,021	-	5,640	-	5,640	10,55,381
P - VIII.5 RANGPUR	13,18,720	52,45,281	-	65,64,001	4,114	80,419	-	84,533	64,79,468
P - XIII-A R E P	5,71,330	17,535	-	5,88,865	1,09,422	1,13,236	-	2,22,658	3,66,207
P - IX O T E P	22,36,091	-	(22,36,091)	-	7,18,259	-	(7,18,259)	-	-
P - XX C S P	12,58,383	57,38,730	-	69,97,113	-	9,76,098	-	9,76,098	60,21,015
P - BRAC Aarong	17,87,032	1,28,920	(41,241)	18,74,711	9,31,178	6,16,223	(41,961)	15,05,440	3,69,271
P - BRAC Printers	99,16,385	73,98,067	-	1,73,14,451	37,65,683	8,90,790	-	46,56,473	1,26,57,978
Total =	6,07,01,111	3,53,93,597	(1,46,828)	9,59,47,880	1,53,20,371	48,07,506	51,996	2,01,79,873	7,57,68,007

BANGLADESH RURAL ADVANCEMENT COMMITTEE
Notes on accounts for the year ended 31st December 1987

03. Construction work in progress (at cost):

Projects	Taka
IV R. D. P.	28,34,535
VIII/4 TARC Jessore	41,00,000
Aarong	1,21,055

	70,55,590
	=====

04. Loans to groups

Projects	Taka
I Sulla	41,864
IV Rural Development Programme	8,04,87,679
Less: Provision for bad debts	91,89,740

V Manikganj	7,12,97,939
VII Jamalpur Women's Programme	64,89,946
Housing for the Rural Poor	6,88,172
	11,46,757

	7,96,64,678
	=====

05. Deferred Revenue expenditure

Projects	Taka
Aarong	5,26,273

	5,26,273
	=====

This represents expenditure incurred for Aarong sales centres in respect of signboards, glasses & building improvement which are being amortised over the lease period of the premises.

06. Stock Stores and Spares:

Projects	Taka
I - Sulla	794
III - Gonakendra	2,71,246
IV - R.D.P.	2,25,314
IX - Printing & publication	5,25,125
BRAC Main Fund	3,36,663
BRAC Printers	51,10,692
Aarong	1,29,29,240

	1,93,99,074
	=====

BANGLADESH RURAL ADVANCEMENT COMMITTEE
Notes on accounts for the year ended 31st December 1987

07. Advance, deposit and prepayments:

	Taka
P- BRAC Main Fund	7,30,288
P-I Sulla	8,553
P-II TARC Madhupur	6,900
P-III Gonakendra	49,118
P-IV R D P	10,65,220
P-V Manikganj	72,001
P-VI NPPE	1,825
P-VIII TARC Savar	90,712
P-VIII3 TARC Pabna	11,875
P-VIIB TARC Rangpur	31,422
P-X Head office	18,03,494
P-XI Printing and Publication	57,500
P-XXIII-A R E P	2,000
P-XX & XXI CSP & PHC	2,58,140
BRAC Printers	26,80,223
Aarong	41,21,666
	1,09,90,937
	=====

08. Sundry Debtors/Accounts receivable:

	Taka
BRAC Main Fund	14,41,466
I - Sulla	1,200
II - TARC Madhupur	2,825
III - Gonokendra	28,723
VIII - TARC Savar	1,59,510
VIII3 - TARC Pabna	6,000
VIII5 - TARC Rangpur	45,794
Housing for the Rural Poor	6,492
X - Head Office	18,271
XI - Printing and Publication	92,863
BRAC Printers	46,41,040
Aarong	2,55,039
	66,99,223
	=====

BANGLADESH RURAL ADVANCEMENT COMMITTEE
Notes on accounts for the year ended 31st December 1987

09. **BRAC Main Fund current accounts with other projects:**

	Debit balance	Credit balance	Difference
	Taka	Taka	Taka
BRAC Printers	26,77,207	26,01,208	75,999
Aarong	28,01,463	27,90,682	10,781
	-----	-----	-----
	54,78,670	53,91,890	86,780
	=====	=====	=====

10. **Cash at bank:**

Head Office

	Taka
Standard Chartered Bank: Current A/c No. 06-52-522	26,078
Standard Chartered Bank: Current A/c No. 06-50-502	1,35,245
Standard Chartered Bank: Current A/c No. 06-52-524	81,488
Standard Chartered Bank: Savings A/c No. 1606	3,464
Sonali Bank, Mohakhali : Current A/c No.- CD/B-1	6,09,433
Sonali Bank, Farashgonj: Current A/c No.- CD/B-20	4,25,242
Janata Bank, Mohakhali : Current A/c No.- CD/1927	2,27,722
Agrani Bank, Mohakhali : Current A/c No.- CD/1443	59,347
B.C.C.I Motijheel : Current A/c No.- CD/493	23,505
Banque Indosuez : Current A/c No.- CD/145-75- 201-57	45,908

	16,37,432

Short term Deposit:

	Taka
Janata Bank, Mohakhali : STD No. 8	7,38,479
Agrani Bank, Mohakhali : STD No. 17	4,15,448
Rupali Bank : STD No. 4	4,30,801
American Express Bank : STD No. 887	19,079
Standard Chartered Bank	3,00,000

	19,03,807

BANGLADESH RURAL ADVANCEMENT COMMITTEE
Notes on accounts for the year ended 31st December 1987

Fixed Deposit:

	Taka
Janata Bank, Mohakhali	30,00,000
Sonali Bank, Monakahli	20,00,000
Sonali Bank, Saturia	3,000
Bank Indosuez	1,70,00,000
Standard Chartered Bank	3,07,23,220
Arab Bangladesh Bank	30,00,000
BCCI Bank	1,00,00,000
IFIC Bank	20,00,000
Agrani Bank, Mohakhali	25,00,000
Rupali Bank, Mohakhali	5,00,000
BCI Ltd.	10,00,000
	7,17,26,220

Field Offices:

	Taka
I - Sulla	4,770
II - Madhupur	50,101
IV - Rural Development Programme	54,53,892
V - Manikganj Integrated Project	6,97,688
VII Jamalpur Women's Programme	3,50,069
VIII TARC Savar	38,316
VIII3 TARC Pabna	68,256
VIII5 TARC Rangpur	60,846
XX - CSP	14,13,684
BRAC Printers	6,06,075
Aarong	12,82,280
	1,00,25,977
	8,52,93,436

11. Cash in hand including cash items:

	Taka
Head office	3,11,418
I - Sulla	75,282
II - Madhupur	46,756
IV - Rural Development Programme	24,81,562
V - Manikganj	36,077
VII Jamalpur Women's Programme	3,545
VIII TARC Savar	5,953
VIII3 TARC Pabna	11,029
VIII5 TARC Rangpur	81,617
XX Child Survival Programme	16,55,471
BRAC Printer's	6,54,154
Aarong	4,27,203
	58,60,767
	58,60,767

BANGLADESH RURAL ADVANCEMENT COMMITTEE
Notes on accounts for the year ended 31st December 1987

12. Liabilities for goods:

	Total
BRAC Printers	4,08,444
Manikganj	20,794
BRAC Main Fund	11,007
	4,40,245

13. Liabilities for EXPENSES:

	Total
BRAC Main Fund	15,42,104
I - Sulla	514
III - Gonokendra	3,423
IV - RDP	1,27,746
V - Manikganj	24,760
VII- Jamalpur Women's Programme	50,480
VIII TARC Panna	29,110
VIII TARC Rangpur	36,178
X - Head Office	1,05,144
XI - Printing and Publication	7,950
XX - Child Survival Programme	17,71,990
BRAC Printers	4,33,740
Aarong	1,55,942
	46,91,293

14. Liabilities for other expenses

	Total
Head Office	5,10,171
III-Gonokendra	6,438
IV-R.D.P.	47,047
VIII-TARC Savar	2,94,029
V - Manikganj	19,019
BRAC Printers	1,39,535
Aarong	26,911
	11,64,165

BANGLADESH RURAL ADVANCEMENT COMMITTEE
Notes on accounts for the year ended 31st December 1987

15. Capital fund:

Projects	Balance at 1st Jan. 87 Taka	Surplus/dificit of income over expenditure '87 Taka	Adjustment during the year '87 Taka	Balance as at 31st Dec. '87 Taka
I Sulla	2,62,945	(4,04,016)	--	(1,41,071)
II TARC Madupur	2,50,572	23,721	9,08,632	11,82,925
III Gonokendra	1,80,814	291	--	1,81,105
IV R.D.P.	8,18,71,562	5,12,29,778	(12,35,013)	13,18,66,327
V Hanikgonj	15,94,679	9,17,470	7,81,560	32,93,709
VI N.F.P.E	(19,51,984)	8,20,870	--	(11,31,114)
VII J.W.P.	1,57,690	7,54,914	1,98,390	11,10,994
VIII TARC SAVAR	66,18,065	5,838	--	66,23,903
VIII.3 PABNA	62,88,211	(7,06,076)	(1,97,853)	53,84,282
VIII.4 JESSORE	44,79,000	23,93,340	--	68,72,340
VIII.5 TARC RANGPUR	42,60,849	21,20,304	--	63,81,153
IX OTEP	15,36,733	--	(15,36,733)	--
IX-A Housing for the Poor	--	36,25,547	--	36,25,547
XI-A Publication	2,70,888	(68,221)	33,930	2,36,597
XII Institutional Dev.	7,083	--	(7,083)	--
XIII E P F R P	--	96,66,888	--	96,66,888
XIII-A R.E.P	10,71,642	18,92,489	--	29,64,131
XIII-B F.R.P	3,45,984	(2,71,145)	--	74,839
XX & XXI CSP & PHC	2,84,10,693	(99,27,878)	(4,770)	1,84,78,045
BRAC MAIN FUND	4,69,51,548	99,14,132	28,77,832	5,97,43,512
BRAC PRINTERS	35,32,118	10,43,663	71,10,606	1,16,86,387
AARONG RURAL CRAFT CENTER	42,76,104	17,87,131	8,91,013	69,54,248
Total =	19,04,15,196	7,48,19,040	98,20,511	27,50,54,747
	=====	=====	=====	=====

NOTE - 15A Adjustment of Capital funds:

1. TARC Madhupur:	
- Assets transferred from RDP	2,64,163
- Training construction for Building construction	6,44,469
	<u>9,08,632</u>
2. Rural Development Programme:	
- Loan fund transferred to Manikgonj Project	(8,04,064)
- Assets transferred to TARC Madhupur	(2,64,163)
- Interest income of loan	(1,66,786)
	<u>(12,35,013)</u>
3. Manikgonj Integrated Project:	
- Interest of loan	(72,504)
- Loan transferred from RDP	8,04,064
- Working capital	50,000
	<u>7,81,560</u>
4. Jamaipur Women's Programme:	
- Service charge and supervision fees received from J.S.M.D	1,98,390
	<u>1,98,390</u>
5. TARC Pabna:	
- Accumulated depreciation of Assets which was transferred to CSP	4,770
- Training income of 1986 transferred to training fund	(2,02,623)
	<u>(1,97,853)</u>
6. OTEP:	
- Assets transferred to BMF	(15,17,832)
- Fund refunded to Donor	(18,901)
	<u>(15,36,733)</u>
7. Printing and publication:	
- Sale of Publication of 1986	33,930

8. Institutional development:			
- Fund transferred to BMF			(7,083)

9. Child Survival Programme:			
- Accumulated Depreciation of which asset was transferred from TRAC Pabna			(4,770)

10. BRAC Main fund:			
- Assets transferred from OTEP			15,17,832
- Assets replacement fund transferred to capital fund for 5th floor construction.			13,60,000

			28,77,832

11. BRAC Printers:			
- Donation received from NOVIB for capital expenditure			81,54,269
- Profit of BRAC Printers transferred as internal resources.			
	Gonakendra	2,56,000	
	Hanikgonj	1,25,485	
	Printing & Publication	20,000	
	Sulla Project	6,42,178	
		-----	(10,43,663)

			71,15,606

12. Aarong:			
Throwout of Materials at Maghdazar Aarong			(2,987)
Donation received from USCC for capital exp.			8,94,000

			8,91,013

BANGLADESH RURAL ADVANCEMENT COMMITTEE
 Note on accounts for the year ended 31st December 1987

16. Gratuity and Redundancy fund:

	Taka
BRAC Main Fund	89,69,538
BRAC Printers	7,50,556

	97,20,094
	=====

17. Loan revolving fund:

	Taka
V Manikgonj	21,77,292
XIII.A REP	7,80,107

	29,57,399
	=====

18. 5½ Loan from NOVIB

This represents loan to BRAC Printers @5% interest for modernisation of machineries and auxilliary equipments.

		Taka
Balance at 1st January 1987	-	16,33,311
Loan received during the year	-	81,54,270

		97,87,581
		=====

The loan is repayable in three equal annual instalments beginning from 1st March, 1988.

ANNEXURE 1

BANGLADESH RURAL ADVANCEMENT COMMITTEE
Statement of Income and Expenditure
For the year ended on 31st December 1987

	P-I Sulla Tk.	P-III Gonakendra Tk.	P-V Manikgonj Tk.	P-VI N.F.P.E. Tk.	P-VII J.W.P. Tk.	P-XI Printing & Publication Tk.	P-XIIIA R. E. P. Tk.	
Income:								
Donation	--	--	27,11,531	22,33,078	15,11,201	--	30,59,046	
Interest and service charge	--	--	--	--	44,229	--	--	
Subscription & advertisement	--	9,000	--	--	--	--	--	
Publication sales	--	47,353	--	--	--	1,29,272	--	
Miscellaneous income	19,160	--	--	--	--	--	--	
Internal resources	6,42,178	2,56,000	--	--	--	20,000	--	
	<u>Tk.=</u>	<u>6,61,338</u>	<u>3,12,353</u>	<u>27,11,531</u>	<u>22,33,078</u>	<u>15,55,430</u>	<u>1,49,272</u>	<u>30,59,046</u>
Expenditure:								
Salaries and benefits	7,52,076	1,02,852	11,33,085	11,30,913	4,32,447	37,401	4,64,680	
Travelling & Transportation	1,22,345	11,579	1,62,606	95,866	90,435	6,666	1,50,332	
Rent & Utilities	8,007	--	80,541	1,19,114	85,353	60,000	99,600	
Postage, Stationeries & Supplies	13,560	7,171	51,717	--	21,966	3,003	56,383	
General expenses	29,994	--	--	--	11,177	--	--	
Repairs & maintenance	40,557	--	1,05,128	--	--	--	--	
Training	48,574	--	1,72,004	(6,902)	43,328	--	--	
Programme Material Supplies	50,241	--	58,096	--	1,02,316	--	71,099	
Newsprint, Printing, Writer & artist fees	--	1,77,015	--	--	--	70,061	--	
Books, journals & commission	--	13,275	--	--	--	19,357	--	
Progm. edu. materials supplies	--	--	--	(1,15,828)	7,500	--	--	
Transport running expenses	--	--	--	--	--	--	60,000	
Miscellaneous expenses	--	--	--	--	--	21,005	--	
Study tour	--	--	--	--	--	--	--	
Short term local consultancy	--	--	--	14,000	--	--	1,51,227	
H.O. logistics & administrative exp.	--	--	3,600	1,41,930	--	--	--	
Depreciation	--	170	27,284	33,115	5,994	--	1,13,236	
	<u>10,65,354</u>	<u>3,12,062</u>	<u>17,94,061</u>	<u>14,12,208</u>	<u>8,00,516</u>	<u>2,17,493</u>	<u>11,66,557</u>	
Surplus/(deficit) of income over expenditure transferred to capital fund	(4,04,016)	291	9,17,470	8,20,870	7,54,914	(68,221)	18,92,489	
	<u>6,61,338</u>	<u>3,12,353</u>	<u>27,11,531</u>	<u>22,33,078</u>	<u>15,55,430</u>	<u>1,49,272</u>	<u>30,59,046</u>	

BANGLADESH RURAL ADVANCEMENT COMMITTEE
Statement of Income and Expenditure
Of all TARC Projects for the year ended 31st December, 1987

Particulars	P-VIII	P-VIII3	P-VIII4	P-VIII5	P-III A	Total Amount
	TARC Savar Tk.	TARC Pabna Tk.	TARC Jessore Tk.	TARC Bandipur Tk.	TARC Madhupur Tk.	
Income:						
Donation	--	--	26,07,031	26,07,031	--	52,14,062
BRAC Internal resource	--	1,68,122	--	--	--	1,68,122
Training fees receipts	22,86,749	--	--	--	9,71,415	32,58,164
Agriculture and horticulture	76,462	--	--	--	5,309	81,771
Poultry and animal husbandry	4,144	--	--	--	154	4,298
Fisheries	50,123	--	--	--	--	50,123
Training material cost	1,68,314	--	--	--	47,460	2,15,774
Dairy	65,442	--	--	--	--	65,442
Medical programme receipts	1,307	--	--	--	--	1,307
	<u>Tk.= 26,52,541</u>	<u>1,68,122</u>	<u>26,07,031</u>	<u>26,07,031</u>	<u>10,24,338</u>	<u>90,59,063</u>
Expenditure:						
Salaries and Benefits	11,52,985	4,45,168	--	1,71,321	4,41,717	22,11,191
Travelling and Transportation	79,206	39,423	--	18,440	39,329	1,76,398
Training educational materials	58,251	27,940	--	9,447	21,558	1,17,196
Postage, Stationery and Supplies	46,511	2,164	--	2,503	4,029	55,207
Rent and Utilities	77,586	35,545	--	2,939	45,255	1,61,325
Maintenance expenses	1,73,770	70,392	--	35,588	17,602	2,97,352
General expenses	21,826	--	--	--	63,986	85,812
Trainees food & Accommodation	4,58,537	11,103	--	71,002	2,03,405	7,44,047
Agriculture and horticulture	75,878	--	--	--	5,450	81,328
Poultry and animal husbandry	1,134	--	--	--	593	1,727
Fisheries	43,195	--	--	--	150	43,345
Apiculture	--	--	--	--	129	129
Dairy	31,846	--	--	--	--	31,846
Medical programme	2,956	--	--	--	--	2,956
H.O. logistics & administrative expenses	96,000	77,233	2,08,051	95,058	60,000	5,36,352
Depreciation	3,27,022	1,65,230	5,640	83,419	97,404	6,75,715
Surplus/(deficit) of income over expenditure transferred to Capital Fund	5,838	(7,06,076)	23,93,340	21,20,304	23,721	38,37,127
	<u>26,52,541</u>	<u>1,68,122</u>	<u>26,07,031</u>	<u>26,07,031</u>	<u>10,24,338</u>	<u>90,59,063</u>

Bangladesh Rural Advancement Committee
P-IV: Rural Development Programme
Statement of Income and Expenditure for the year ended 31st December 1987

Particulars	Monohordi Tk.	Shibpur Tk.	Gheor Tk.	Narshingdi Tk.	Pabna Tk.	Gazaria Tk.	Atgharia Tk.
1. <u>INCOME:</u>							
2. Donation							
3. Interest Income	8,92,575	4,14,651	7,55,934	4,71,208	3,56,169	3,43,681	2,56,509
4. TOTAL TK.	8,92,575	4,14,651	7,55,934	4,71,208	3,56,169	3,43,681	2,56,509
5. <u>EXPENDITURE:</u>							
6.							
7. Salaries & Benefits	4,42,073	3,91,243	5,03,442	3,87,178	3,79,929	3,80,780	3,96,159
8. Training	57,889	72,929	79,167	60,738	43,194	79,995	65,600
9. Travel & Transport	33,807	26,221	59,220	19,361	54,631	26,007	29,323
10. Educatio Materials	16,914	16,478	15,714	15,711	—	17,836	151
11. V.O. Members Training	12,396	13,691	26,205	17,538	16,377	27,378	14,836
12. V.O. Members Workshop	3,990	3,159	8,062	477	6,657	187	1,541
13. Books and Journals	—	—	—	—	—	—	—
14. Consultancy	—	—	2,064	—	—	—	—
15. Supplies	5,827	7,220	3,205	4,189	16	12,055	769
16. Technical Follow-up	—	—	—	—	—	—	—
17. Plant nursery	—	2,722	101	—	239	—	(3,296)
18. Rural Facility Development	1,183	1,923	—	—	—	1,717	—
19. Recruitment & Training	318	3,689	9,384	5,510	1,718	3,634	2,727
20. Data processing	—	—	—	—	—	—	—
21. Evaluation	—	—	48	—	—	—	—
22. Rent	2,063	1,890	7,273	675	10,928	(242)	—
23. Utilities	8,033	5,041	7,259	5,168	11,066	14,601	6,188
24. Stationeries	5,692	6,040	6,474	5,092	5,892	7,513	8,756
25. Maintenance	13,623	32,831	25,712	10,558	18,226	6,983	14,216
26. General Expenses	1,629	10,029	9,653	11,432	10,178	4,006	14,116
27. Depreciation	29,771	28,157	28,682	29,571	28,049	32,862	28,454
28. Bad debts expenses	—	—	—	—	—	—	—
29. H.O. logistic expenses	—	—	—	—	—	—	—
30. Emergency Expenses	—	—	—	—	—	—	—
31. Total of A	6,35,208	6,23,263	7,91,665	5,73,398	5,87,100	6,15,312	5,79,540
32. Excess of income over expenditure transferred to capital fund	2,57,367	(2,08,512)	(35,731)	(1,02,190)	(2,30,931)	(2,71,631)	(3,23,031)
33. TOTAL TK.	8,92,575	4,14,651	7,55,934	4,71,208	3,56,169	3,43,681	2,56,509

Bangladesh Rural Advancement Committee
P-IV: Rural Development Programme
Statement of Income and Expenditure for the year ended 31st December 1987

	Boraigram Tk.	Fulbaria Tk.	Boilor Tk.	Daulatpur Tk.	Kotwali Tk.	Chatmohor Tk.	Goalando Tk.	Kachikata Tk.	Awdia Tk.	Trishal Tk.	Horgoz Tk.
1.											
2.											
3.	4,03,974	3,36,587	3,72,265	3,15,315	3,13,488	3,48,269	5,14,778	2,57,289	2,65,065	2,45,128	1,97,907
4.	4,03,974	3,36,587	3,72,265	3,15,315	3,13,488	3,48,269	5,14,778	2,57,289	2,65,065	2,45,128	1,97,907
5.											
6.											
7.	3,72,520	3,72,359	3,80,316	3,88,458	3,65,484	3,93,211	4,01,036	3,85,469	3,19,022	3,54,698	4,56,511
8.	43,167	73,953	1,03,121	63,381	63,839	61,070	81,038	71,113	48,798	83,270	77,994
9.	30,711	18,129	19,827	25,078	17,406	38,437	23,817	19,514	16,275	20,459	28,655
10.	—	1,246	665	18,663	2,874	74	15,838	16,646	16,030	2,775	48,875
11.	26,531	21,201	9,329	3,075	12,492	22,248	23,081	18,503	18,816	48,875	20,074
12.	—	225	13,508	—	1,118	2,475	5,561	9,707	548	5,058	838
13.	—	—	—	—	—	—	—	—	—	—	—
14.	—	—	—	—	—	—	—	—	—	—	—
15.	4,329	5,826	5,919	942	—	1,276	3,748	4,882	1,007	9,817	1,136
16.	454	—	—	—	—	—	—	718	—	—	—
17.	240	(1,280)	(9,387)	97	9,213	(449)	1,802	(1,057)	—	3,334	7,543
18.	—	1,849	—	—	2,506	—	—	748	—	—	—
19.	8,886	7,286	6,704	6,844	5,697	5,157	4,851	5,314	3,486	9,143	2,804
20.	—	—	—	—	—	—	—	—	—	—	—
21.	—	—	—	—	—	—	—	—	—	—	—
22.	—	—	—	6,223	—	8,768	2,406	2,275	1,683	—	26,896
23.	6,335	7,692	3,577	2,436	(2,954)	6,136	8,634	6,696	4,119	8,857	1,828
24.	5,611	6,024	5,387	7,885	5,831	6,852	5,387	3,521	5,360	5,913	5,276
25.	(6,778)	6,726	14,843	(4,215)	8,471	7,742	7,235	7,805	5,911	8,201	9,388
26.	10,659	4,037	4,059	6,095	(6,045)	1,518	7,636	837	(4,093)	5,112	6,067
27.	27,536	29,395	22,690	32,429	27,498	26,304	29,499	30,210	17,846	22,890	24,170
28.	—	—	—	—	—	—	—	—	—	—	—
29.	—	—	—	—	—	—	—	—	—	—	—
30.	—	—	—	—	—	—	—	—	—	—	—
31.	5,30,201	5,54,668	5,80,558	5,57,391	5,13,430	5,80,819	6,21,561	5,82,901	4,54,808	5,88,402	7,18,055
32.	(1,26,227)	(2,18,081)	(2,08,293)	(2,42,076)	(1,99,942)	(2,32,550)	(1,06,791)	(3,25,612)	(1,89,743)	(3,43,274)	(5,20,148)
33.	4,03,974	3,36,587	3,72,265	3,15,315	3,13,488	3,48,269	5,14,778	2,57,289	2,65,065	2,45,128	1,97,907

Bangladesh Rural Advancement Committee
P-IV: Rural Development Programme
Statement of Income and Expenditure for the year ended 31st December 1987

	Daragram Tk.	Kawalipara Tk.	Dakabor Tk.	Bakakura Tk.	Nalitabari Tk.	Nanni Tk.	Balijuri Tk.	Lawchapra Tk.	Mirzapur Tk.	Mohera Tk.	Warshi Tk.
1.											
2.											
3.	1,66,317	2,03,233	1,68,839	1,59,875	60,105	85,851	1,33,360	92,494	2,15,819	1,69,217	93,786
4.	1,66,317	2,03,233	1,68,839	1,59,875	60,105	85,851	1,33,360	92,494	2,15,819	1,69,217	93,786
5.											
6.											
7.	3,90,901	4,17,082	4,39,258	3,82,815	2,77,210	3,26,217	2,62,592	2,67,154	5,47,471	3,43,013	3,18,259
8.	96,476	82,656	1,01,135	83,642	98,689	98,687	63,337	58,972	52,826	41,466	47,193
9.	23,680	34,364	45,959	29,515	22,068	34,034	22,759	23,188	30,972	22,347	39,076
10.	35,765	40,336	71,257	66,176	36,558	67,521	32,213	30,742	14,093	42,422	36,449
11.	16,496	18,964	12,278	4,999	21,226	21,533	90	16,759	19,352	6,044	28,660
12.	1,155	648	135	1,605	160	813	1,094	104	7,971	290	5,122
13.	--	--	--	--	--	--	--	--	--	--	--
14.	--	--	--	--	--	--	--	--	--	--	--
15.	7,127	11,287	5,981	4,279	10,890	5,682	5,006	11,456	12,590	3,586	(3,306)
16.	70	--	--	--	--	--	--	--	--	--	--
17.	(317)	3,613	6,644	2,963	--	2,656	787	159	1,748	373	4,437
18.	--	--	8,380	--	--	(1,627)	5,044	3,902	--	2,362	5,455
19.	3,416	3,144	7,382	4,400	1,170	5,348	2,725	1,879	3,951	1,432	--
20.	--	--	--	--	--	--	--	--	--	--	--
21.	--	--	--	--	--	--	--	--	--	--	--
22.	25,624	21,195	18,230	14,424	32,400	10,064	750	4,536	39,112	14,135	9,400
23.	2,742	6,630	(40,736)	2,254	2,550	2,523	1,813	2,031	10,001	4,050	3,036
24.	5,536	4,760	7,460	5,361	3,516	2,735	2,946	6,965	3,852	5,355	1,748
25.	13,483	17,661	5,131	6,684	3,328	19,538	5,836	5,099	12,628	5,146	7,813
26.	6,574	5,902	13,816	6,464	4,776	4,451	5,596	10,941	10,254	5,314	6,224
27.	17,835	29,456	30,697	17,080	12,241	20,471	16,197	16,231	13,078	10,913	23,265
28.	--	--	--	--	--	--	--	--	--	--	--
29.	--	--	--	--	--	--	--	--	--	--	--
30.	14,476	--	--	34,413	--	--	52,645	--	8,252	--	2,700
31.	6,61,039	6,97,698	7,33,007	6,67,074	5,26,782	6,20,646	4,81,430	4,60,118	7,88,151	5,08,248	5,35,531
32.	(4,94,722)	(4,94,465)	(5,64,168)	(5,07,199)	(4,66,677)	(5,34,795)	(3,48,070)	(3,67,624)	(5,72,332)	(3,39,031)	(4,41,745)
33.	1,66,317	2,03,233	1,68,839	1,59,875	60,105	85,851	1,33,360	92,494	2,15,819	1,69,217	93,786

Bangladesh Rural Advancement Committee
P-IV: Rural Development Programme
Statement of Income and Expenditure for the year ended 31st December 1987

	Chowhat Tk.	Kalaroa Tk.	Goalchatore Tk.	Navaron Tk.	Bakra Tk.	Jhikargacha Tk.	Gaibanda Tk.	Rangpur Tk.	Kownia Tk.	Alhadipur Tk.	Paglapir Tk.
1.											
2.											
3.	1,02,206	1,06,778	1,17,370	66,490	95,843	1,60,962	74,214	1,45,850	1,10,055	12,724	69,127
4.	1,02,206	1,06,778	1,17,370	66,490	95,843	1,60,962	74,214	1,45,850	1,10,055	12,724	69,127
5.											
6.											
7.	3,14,269	2,31,498	2,01,631	2,58,245	2,04,797	2,66,808	2,52,131	3,57,529	2,19,062	1,95,804	2,49,460
8.	61,129	62,003	57,922	64,027	37,446	55,223	64,713	75,514	56,052	37,494	58,814
9.	19,653	15,875	14,755	33,490	18,130	21,559	29,841	33,880	19,410	14,880	25,937
10.	36,447	430	439	242	511	1,240	1,260	32,219	2,370	11,718	30,727
11.	33,831	39,395	44,659	21,398	38,578	31,581	29,075	22,882	27,819	33,384	36,098
12.	1,966	95	—	74	96	525	621	678	—	545	240
13.	—	—	—	(44)	—	—	—	—	—	—	—
14.	—	—	—	—	—	—	—	—	—	—	—
15.	331	3,399	3,334	2,556	2,549	3,237	2,241	5,159	1,430	262	191
16.	—	—	—	—	—	—	191	—	—	—	—
17.	577	1,391	—	—	—	—	—	1,087	876	(200)	—
18.	—	—	—	—	—	—	—	—	—	—	—
19.	2,480	420	1,366	1,212	1,313	1,996	4,913	2,590	4,155	316	3,377
20.	—	—	—	—	—	—	—	—	—	—	—
21.	—	—	—	—	—	—	—	—	—	—	—
22.	19,348	11,866	—	7250	(119)	—	28,547	1,083	11,207	12,940	20,900
23.	4,271	7,775	2,021	5,593	3,741	5,802	5,855	1,663	4,926	4,657	2,017
24.	4,965	4,575	4,241	3,846	4,173	4,947	5,260	12,203	2,695	2,775	6,017
25.	8,853	5,100	6,146	17,501	4,268	8,426	6,757	(3,841)	1,900	7,682	9,382
26.	5,933	9,295	7,704	10,752	10,074	8,255	11,234	16,064	9,136	6,680	5,550
27.	7,975	8,147	13,210	9,071	14,779	16,844	9,102	26,748	10,762	9,577	8,906
28.	—	—	—	—	—	—	—	—	—	—	—
29.	—	—	—	—	—	—	—	—	—	—	—
30.	—	(6,978)	(4,290)	(1,695)	(11,874)	—	—	—	35,957	—	—
31.	5,22,028	3,94,286	3,53,138	4,33,518	3,28,462	4,26,443	4,51,741	5,85,458	4,07,757	3,38,434	4,62,771
32.	(4,19,822)	(2,87,508)	(2,35,768)	(3,67,028)	(2,32,619)	(2,65,481)	(3,77,527)	(4,39,608)	(2,97,702)	(3,25,710)	(3,93,644)
33.	1,02,206	1,06,778	1,17,370	66,490	95,843	1,60,962	74,214	1,45,850	1,10,055	12,724	69,127

Bangladesh Rural Advancement Committee
P-IV: Rural Development Programme
Statement of Income and Expenditure for the year ended 31st December 1987

	Sreebordi Tk.	Bokshiganj Tk.	Laxmipur Tk.	Darshana Tk.	Nazirhat Tk.	Rajbari Tk.	Satkhira Tk.	N. ganj Tk.	Bholarhat Tk.	Natore Tk.	C.Storage Tk.
1.											
2.											
3.	19,186	14,023	28,196	4,152	14,204	--	--	--	--	--	5,31,973
4.	19,186	14,023	28,196	4,152	14,204	--	--	--	--	--	5,31,973
5.											
6.											
7.	2,57,276	2,58,422	1,99,392	2,35,533	1,88,930	67,805	75,183	40,579	36,231	3,254	--
8.	67,366	65,190	59,453	45,620	61,620	2,666	1,102	--	--	--	--
9.	20,059	28,214	19,769	22,648	18,105	9,668	5,460	9,183	6,440	1,351	--
10.	30,706	38,787	5,249	14,934	19,074	--	--	--	--	--	--
11.	17,328	9,467	35,387	30,594	36,816	--	2,168	--	--	--	--
12.	566	--	1,090	303	818	--	559	--	--	--	--
13.	--	--	--	--	--	--	--	--	--	--	--
14.	--	--	--	--	--	--	--	--	--	--	--
15.	9,757	10,070	378	716	1,385	--	--	--	--	--	--
16.	--	--	--	5,328	--	--	--	--	--	--	--
17.	1,411	3,744	--	--	(128)	--	--	--	--	--	--
18.	--	3,128	--	--	--	--	--	--	--	--	--
19.	239	1,371	--	--	585	--	--	--	--	--	--
20.	--	--	--	--	--	--	--	--	--	--	--
21.	--	--	--	--	--	--	--	--	--	--	--
22.	24,300	22,009	8,200	5,085	9,935	16,699	7,670	8,600	2,110	--	--
23.	3,686	46,054	7,338	768	6,275	994	1,064	1,254	1,302	--	--
24.	3,888	4,792	4,607	3,818	3,215	1,175	2,589	3,465	2,683	215	--
25.	3,056	10,275	6,435	7,053	4,906	11,713	9,641	3,778	6,973	280	--
26.	14,514	10,069	5,895	5,603	4,521	2,339	3,801	1,418	683	--	--
27.	14,960	15,495	9,191	12,858	9,002	--	2,026	--	--	--	--
28.	--	--	--	--	--	--	--	--	--	--	--
29.	--	--	--	--	--	--	--	--	--	--	--
30.	--	--	--	--	4,100	--	--	--	--	--	--
31.	4,69,112	5,27,087	3,62,384	3,90,861	3,69,159	1,13,059	1,11,263	68,277	56,422	5,100	--
32.	(4,49,926)	(5,13,064)	(3,34,138)	(3,86,709)	(3,54,955)	(1,13,059)	(1,11,263)	(68,277)	(56,422)	(5,100)	5,31,973
33.	19,186	14,023	28,196	4,152	14,204	--	--	--	--	--	5,31,973

Bangladesh Rural Advancement Committee
P-IV: Rural Development Programme
Statement of Income and Expenditure for the year ended 31st December 1987

	Branch Tk.	H. O Tk.	Total Tk.
1.			
2.	—	8,08,85,885	8,08,85,885
3.	1,02,83,041	—	1,02,83,041
4.	1,02,83,041	8,08,85,885	9,11,68,926
5.			
6.			
7.	1,51,55,699	18,20,582	1,69,76,281 ✓
8.	29,88,889	3,90,394	33,79,283 T
9.	12,23,067	2,71,780	14,94,847 TR
10.	9,06,375	15,43,577	24,49,952
11.	10,09,507	—	10,09,507 T
12.	90,384	—	90,384 T
13.	(44)	308	264
14.	2,064	3,727	5,791
15.	1,93,736	—	1,93,736
16.	6,761	—	6,761
17.	41,643	—	41,643
18.	36,670	—	36,670
19.	1,54,332	62,616	2,16,948
20.	—	—	—
21.	48	—	48
22.	4,78,338	1,70,419	6,48,757 } 2,29,817 }
23.	2,29,817	—	2,29,817
24.	2,44,884	1,800	2,46,684 ✓
25.	4,26,109	—	4,26,109 ✓
26.	3,26,757	—	3,26,757
27.	9,02,130	3,13,368	12,15,498
28.	—	30,00,000	30,00,000
29.	—	78,15,805	78,15,805
30.	1,27,706	—	1,27,706
31.	2,45,44,772	1,53,94,376	3,99,39,148
32.	(1,42,61,731)	6,54,91,509	5,12,29,778
33.	1,02,83,041	8,08,85,885	9,11,68,926

BANGLADESH RURAL ADVANCEMENT COMMITTEE
AARONG
INCOME AND EXPENDITURE STATEMENT
For the year ended on 31st December 1987

Particulars	Dharmondi Tk.	Chittagong Tk.	Naghbaraz Tk.	Sylhet Tk.	Export Tk.	Central Tk.	Total Tk.
INCOME:							
Sales	1,58,04,614	58,98,560	76,83,105	18,47,413	11,88,439	—	3,24,22,131
Less: Discount	51,824	2,605	24,830	2,908	—	—	82,167
Net sales	1,57,52,790	58,95,955	76,58,275	18,44,505	11,88,439	—	3,23,39,964
Miscellaneous Income	—	—	—	—	49,710	30,639	80,349
Handling charges	—	—	—	—	—	21,77,317	21,77,317
Total Income	1,57,52,790	58,95,955	76,58,275	18,44,505	12,38,149	22,07,956	3,45,97,630
EXPENDITURE:							
Opening stock of Inventories	24,85,796	14,41,332	12,23,765	6,20,788	61,717	20,46,666	78,80,064
Less: Adjustment in the year	1,33,195	55,646	29,153	—	—	37,130	2,55,124
Net opening inventories	23,52,601	13,85,686	11,94,612	6,20,788	61,717	20,09,536	76,24,940
Add: Purchases	1,34,31,608	51,57,836	70,50,328	17,19,593	9,73,271	2,96,08,446	5,79,41,132
Less: Return/Transfer	(1,85,529)	(27,313)	(1,19,685)	(95,829)	(76,747)	(2,82,35,311)	(2,87,40,414)
Goods available for sale	1,55,98,680	65,16,259	81,25,255	22,44,552	9,58,241	33,82,571	3,68,25,658
Less: closing stock of Invt.	40,79,966	22,01,656	25,33,140	8,68,245	6,872	33,75,984	1,30,65,863
Cost of goods sold	1,15,18,714	43,14,603	55,92,115	13,76,307	9,51,369	6,687	2,37,59,795
GROSS PROFIT	42,34,076	15,81,352	20,66,160	4,68,198	2,86,780	22,01,269	1,08,37,835
Less: ADMINISTRATIVE & GENERAL EXP.							
Salaries & benefits	5,83,745	3,11,508	3,13,837	1,39,667	1,92,569	9,47,259	24,88,585
Travel & Transport	3,164	6,422	4,434	5,495	17,042	52,773	89,330
Entertainment	21,270	4,549	10,646	3,981	541	19,514	60,501
Rent	1,68,000	50,554	1,05,600	9,800	68,000	1,23,500	5,25,454
Utility	2,96,159	1,40,308	1,76,802	98,776	7,804	1,16,467	8,36,316
Publicity & Advertisement	22,216	23,865	31,993	—	17,274	60,801	1,56,149
Packing	78,536	14,918	31,356	4,920	42,479	73,099	2,45,308
Postage & telephone	28,153	19,577	6,538	3,480	19,940	15,203	92,891
Stationery & Supplies	41,719	22,910	22,575	11,745	8,412	35,354	1,42,715
H.O. Administrative exp.	36,000	24,000	24,000	—	—	1,56,000	2,40,000
Handling & transportation	9,94,436	3,99,676	4,74,735	1,14,137	850	1,06,375	20,89,909
Research & design	—	—	—	—	—	1,51,380	1,51,380
Miscellaneous expenses	—	7,669	1,368	—	6,001	8,365	23,403
Depreciation	2,20,150	1,03,316	90,429	82,328	48,000	72,000	5,16,223
Bank charges & interest	3,08,692	2,32,196	1,94,676	1,06,670	20,350	50,588	9,13,172
Throwout expenses	1,02,349	—	366	—	—	—	1,02,715
Reduction expenses	90,543	55,346	94,966	—	—	35,378	2,76,553
TOTAL Admn. & General exp.	29,95,232	14,17,114	15,84,041	5,80,999	4,49,262	20,24,056	90,50,704
Excess income over expenditure transferred to capital fund	12,38,844	1,64,238	4,82,119	(1,12,801)	(1,62,482)	1,77,213	17,87,131

BANGLADESH RURAL ADVANCEMENT COMMITTEE
 Child Survival Programme (CSP)
 Statement of Income and Expenditure for the year
 ended 31st December 1987

INCOME:	AMOUNT
Donation	372,75,967
Bank interest	2,47,117

	Tk. = 375,43,084

EXPENDITURE:	
Salaries and benefits	280,40,350
Accommodation and transportation	45,80,736
Recruitment and staff development	2,79,688
Programme materials supplies	31,59,912
Stationery and other office supplies	2,63,946
Training	21,56,820
Transport Running expenses	1,39,952
Educational materials and publicity	22,90,325
Research and Evaluation	17,58,129
Bank charge	49,871
Programme management and logistics support	37,79,905
Depreciation	9,71,328

	474,70,962
Surplus/(Deficit) of income over expenditure transferred to capital fund	(99,27,878)

	Tk. = 474,70,962

BANGLADESH RURAL ADVANCEMENT COMMITTEE
BRAC Printers
Statement of cost of printing works supplies

Materials consumption:	Amount
Opening stock	14,73,181
Add purchase (Net)	93,80,309
	<u>108,53,490</u>
Less: closing stock	30,54,942
	<u>77,98,548</u>
Add direct wages	19,42,301
Outside works bills	11,11,926
Prime cost	<u>109,52,505</u>
Add: Production overheads cost	15,49,651
Super casting operation	28,898
Depreciation	6,89,457
Consumable supplies	1,07,831
Repairs and miantenance	2,16,684
	<u>134,45,026</u>
Add: Opening work in progress	14,34,698
	<u>148,79,724</u>
Less: Closing work in progress	20,55,750
Cost of printing work supplies	<u>128,23,974</u> =====

BANGLADESH RURAL ADVANCEMENT COMMITTEE
BRAC Printers
Statement of Income and Expenditure
for the year ended 31st December 1987

Income:	Amount
Sales for printing works supplied	173,33,919
Interest from loans and advances	17,511

	173,51,430
Less: cost of printing works supplied (Annexure)	128,23,974

	Tk. = 45,27,456
	=====
 Expenditure:	
Administrative Expenses	27,88,263
Selling and distribution expenses	5,95,530
Provision for doubtful debts	1,00,000

	34,83,793
Surplus/(deficit) of income over expenditure transferred to capital fund.	10,43,663

	Tk. = 45,27,456
	=====

ANNEXURE-7

BANGLADESH RURAL ADVANCEMENT COMMITTEE
 Project XIII Emergency and Post Flood Rehabilitation Programme
 Statement of Income and Expenditure
 for the year ended 31st December 1987

Income:	Amount
Donation	160,55,291

	160,55,291
	=====
Expenditure:	
Food	3,50,173
Medicine	2,84,923
Staff transportation	1,83,375
Tubewell, risinking and repairing	67,911
Assistance for pit latrines	58,496
Vegetable gradening	4,81,763
Reconstruction and repair of house, schools and community centres	29,16,756
Seeds and seedling	6,35,951
Pond re-excavation and fish fry	2,11,656
Poultry shed making	2,58,224
Irrigation, canal, repairing	5,65,365
Land levelling, land raising, road repairing	3,73,810

	63,88,403
Excess of income over expenditure transferred to capital fund	96,66,888

	160,55,291
	=====

BANGLADESH RURAL ADVANCEMENT COMMITTEE
P-XIII B Flood Rehabilitation Programme
Statement of Income and Expenditure for the year ended
31st December 1987

<u>Income:</u>	<u>Taka</u>
Donation	--
	=====
<u>Expenditure:</u>	
Pond re-excavation	2,71,145

	Tk. 2,71,145
Surplus/(Deficit) of income over expenditure transferred to capital fund	(2,71,145)

	--
	=====

BANGLADESH RURAL ADVANCEMENT COMMITTEE
 P-IXA: Housing for the Rural Poor
 Statement of Income and Expenditure
 for the year ended 31st December 1987

Income:	Taka
Donation	36,25,547

	36,25,547
	=====
 <u>Expenditure:</u>	 --

Surplus/(Deficit) of income over expenditure transferred to capital fund	36,25,547

	36,25,547
	=====

BANGLADESH RURAL ADVANCEMENT COMMITTEE
BRAC Main Fund
Statement of Income and Expenditure for the year ended
31st December 1987

<u>Income:</u>	<u>Amount</u>
Donation (In kind)	4,40,000
Materials sales	12,39,377
Bank interest	55,46,603
Interest from BRAC Industries Ltd.	12,00,053
Interest from BRAC Printer's	15,14,766
Interest from Aarong	6,25,959
Interest from loan and advances to employees	45,828
Miscellaneous income	3,53,646
Membership fee	150

	109,66,382
	=====
 <u>Expenditure:</u>	
Cost of materials sold	10,52,250
Surplus/(Deficit) of income over expenditure transferred to capital fund	99,14,132

	109,66,382
	=====

ANNEXTURE-11

BANGLADESH RURAL ADVANCEMENT COMMITTEE
 Schedule of Donation Received for the
 Year ended 31st December 1987

Project	Donor	Amount
Rural Development Programme	NOVIB	3,78,14,341
	E Z E	3,80,11,544
	NORAD	50,60,000
		8,08,85,885
Manikganj Integrated Project	E Z E	26,50,131
	Bread for the world	61,400
		27,11,531
Jamalpur Women's Programme	OXFAM America	15,11,201
Child Survival Programme	UNICEF	1,32,70,667 ✓
	SIDA	1,07,91,300 ✓
	SDC	1,32,34,000 ✓
		3,72,95,967
Nonformal Primary Education	Inter pares	22,33,078
Aarong Rural Craft Centre	USCC	8,94,000
BRAC Printers	NOVIB	81,54,269
TARC Jessore	Inter pares	26,07,031
Rural Enterprise	Ford Foundation	30,59,046
Flood Rehabilitation Programme	NOVIB	1,59,81,855
TARC Rangpur	Inter pares	26,07,031
Housing for the Rural poor	NOVIB	36,16,869
Flood Rehabilitation Programme	BRAC staff contribution	73,436
BRAC Main Fund	Dr. Theodore H. Thomas	4,40,000
		16,20,71,199