PRIVATE & CONFIDENTIAL

BANGLADESH RURAL ADVANCEMENT COMMITTEE
66 MOHAKHALI COMMERCIAL AREA
DHAKA-1212

ACCOUNTS FOR THE YEAR/PERIOD ENDED 31st December, 1988

BAREE PEAR & KHAN
(Chartered Accountants)
DHAKA - CHITTAGONG

PRIVATE & CONFIDENTIAL

BANGLADESH RURAL ADVANCEMENT COMMITTEE
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DHAKA-1212

ACCOUNTS FOR THE YEAR/PERIOD ENDED 31st December, 1988

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(Chartered Accountants)
DHAKA - CHITTAGONG

AREE PEAR & KHAN
HARTERED ACCOUNTANTS
রী পেয়ার & খান

34, MIRPUR ROAD (2nd floor)
G. P. O. Box No. 3656
DHANMONDI, DHAKA-1205
PHONE : 501794

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 1 to 12 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 1988 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.

Baree Pear & Khan
(BAREE PEAR & KHAN)
CHARTERED ACCOUNTANTS

Dhaka - 1205
14th June, 1989

Baree Pear & Khan Chartered Accountants
Dhaka

PARTNERS
M. A. BAREE. ACA (England & Wales), ACA (Bangladesh)
F. ALI. ACA (England & Wales), FCA (Bangladesh)
A. M. KHAN. FCA (England & Wales), ACA (Bangladesh)

CHITTAGONG OFFICE :
SHADARAN BIMA SADAN (2nd floor)
102, AGRABAD COM. AREA,
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BANGLADESH RURAL ADVANCEMENT COMMITTEE
BALANCE SHEET
AS AT 31ST December, 1988

PROPERTY AND ASSETS	Notes	1988 TAKA	1987 TAKA
Fixed assets: at cost	2	12,04,20,958	9,59,47,880
Less: accumulated depreciation		2,78,37,518	2,01,79,873
		9,25,83,440	7,57,68,007
Construcion work in progress (at cost)	3	1,09,34,496	70,55,590
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
Subscription to purchase share		40,01,235	40,01,235
Loan to groups	4	12,39,83,663	7,96,64,678
Deferred revenue expenditure	5	11,44,995	5,26,273
Current Assets:			
Stock stores and spares	6	3,18,17,807	1,93,99,074
Advance, deposits and prepayments	7	2,09,65,528	1,09,90,937
Sundry debtors/accounts receivable	8	1,42,05,346	66,99,223
15% loan to BRAC Industries Ltd.		--	34,27,380
BRAC Main fund:			
Current accounts with projects	9	1,71,70,124	54,78,670
Less: Aggregate of balance shown in the books of corresponding projects		1,65,34,287	53,91,890
		6,35,837	86,780
Cash in hand and bank	10	5,82,98,734	9,11,54,203
		12,59,23,252	13,17,57,597
		38,35,70,981	32,37,73,280

BANGLADESH RURAL ADVANCEMENT COMMITTEE
BALANCE SHEET (CONTINUED)
AS AT 31ST December, 1988

FUNDS AND LIABILITIES	Note	1988 TAKA	1987 TAKA
Capital fund	15	29,54,13,916	27,50,54,747
Building maintenance reserve fund		22,18,969	9,28,789
Training fund		50,80,034	10,62,099
Flood rehabilitation fund		3,02,937	2,34,879
Land replacement fund	16	46,982	42,711
Group insurance fund		41,56,280	20,00,000
Redundancy and gratuity fund		1,33,35,409	97,20,094
Loan revolving fund		98,67,928	29,57,399
Head office logistics fund		-46,08,835	31,50,873
Current liabilities			
For goods	11	12,41,527	8,40,445
For expenses	12	98,78,554	46,91,283
For other finance	13	14,99,978	11,84,365
For group management commitment allowance		49,83,963	21,43,072
Bank overdraft	14	2,19,17,442	99,74,943
Other liabilities		90,18,227	97,87,581
		38,35,70,981	32,37,73,280

The annexed notes form an integral part of these accounts.

Baree Pear & Khan
Chartered Accountants

Dated 14 June, 1989.

Chairman
Governing Body

Baree Pear & Khan Chartered Accountants Dhaka

BANGLADESH RURAL ADVANCEMENT COMMITTEE

Notes to the accounts for the year ended 31st December 1988

1.00 ACCOUNTING PROCEDURE

1.01 Consolidated Balance Sheet

A. Balance sheet has been prepared after consolidating the assets and liabilities of the different projects maintaining independent books and records as a going concern basis under the generally accepted accounting principles and 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 (Ist class)	2.5
Building (others)	4
Plant and Machinery	10
Furniture & Fixture (Office)	10
Furniture & Fixture (Factory)	15
Furniture & Fixture (Aarong)	10 - 15 Depending upon the quality & use.
Equipment	10 - 15 Depending upon the quality & use.
Vehicles, motor cycles, bicycles	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.

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 is not charged but depreciation for the first half of the year is charged on the fixed assets deleted in the second half of the year.

1.03 Fixed Assets

A. Value of the fixed assets 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 follow 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 projets 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 the regular and project employees from the year 1986 discontinuing the previous practice of insuring with the third party. 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 to the accounts for the year ended 31st December 1988

1.08 H.O. Logistics 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

Under this scheme the following projects have been undertaken out of the specific grants received and surplus income generated from the BRAC's projects.

(1) Rural Enterprise Project: This project was funded by the Ford Foundation under grant No. 8500892 on an experimental basis to improve the productivity and income of landless group. The Ford Foundation paid US$ 40,000 equivalent to Tk. 1223,618 for the project which is repayable over six years beginning from October 1, 1991.

(2) Vulnerable Group Development Program: Ministry of Relief & Rehabilitation of Govt. of the People's Republic of Bangladesh has signed a memorandum of understanding with the BRAC to support the VGDP programme and for this agreed to release a total sum of Tk. 92,49,000 of which Tk. 40,00,000 was paid during this financial year to 31st December 1988 and balance of Tk. 52,49,000 will be released in the next financial year.

(3) Manikganj Integrated Project: For this projects fund was made available from the income generated by BRAC's projects, such as BRAC Printers. Revolving fund including interest earned on loan.

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.

02. Fixed Assets:

	Cost (Original) 01-01-88	Addition during the year	Sales/ Adjust	Total as at 31-12-88	DEPRECIATION				Written Down Value 31-12-88
					Upto 01-01-88	Charges during the year	Sales/ Adjust	Total Upto 31-12-88	
BRAC Main fund	1,30,85,246	7,70,610	—	1,38,55,856	38,66,782	7,34,270		46,01,052	92,54,804
P-I Sulla	10,53,903	—	—	10,53,903	9,83,780	690	—	9,84,470	69,433
P-II Madhupur	15,94,423	2,84,494	—	18,78,917	3,34,488	1,37,094	—	4,71,582	14,07,335
P-III Gonokendra	1,700	—	—	1,700	340	170	—	510	1,190
P-IV RDP	3,10,20,855	1,01,15,739	—	4,11,36,594	37,46,023	23,53,094	—	60,99,117	3,50,37,477
P-V Manikgonj	9,21,609	5,65,621	—	14,87,230	7,93,065	22,428	—	8,15,493	6,71,737
P-VI NFPE	2,65,960	20,380	—	2,86,340	49,608	34,293	—	83,901	2,02,439
P-VII JWP	49,149	—	(49,149)	—	28,734	—	(28,734)	—	—
P-VIII TARC Savar	79,82,161	2,79,925	(31,665)	82,30,421	27,32,361	3,43,003	(12,415)	30,62,949	51,67,472
P-VIII3 TARC Pabna	55,72,712	1,16,736	—	56,89,448	1,93,850	1,64,551	—	3,58,401	53,31,047
P-VIII4 TARC Jessore	10,61,021	4,26,904	—	14,87,925	5,640	28,610	—	34,250	14,53,675
P-VIII5 TARC Rangpur	65,64,001	9,79,256	—	75,43,257	84,533	1,99,424	—	2,83,957	72,59,300
P-XIII REP	5,88,865	55,200	—	6,44,065	2,22,658	1,20,375	—	3,43,033	3,01,032
P-XX CSP	69,97,113	20,79,555	—	90,76,668	9,76,098	14,14,316	—	23,90,414	66,86,254
BRAC Aarong	18,74,711	8,10,642	—	26,85,353	15,05,440	2,85,911	—	17,91,351	8,94,002
BRAC Printers	1,73,14,451	84,57,407	(4,63,740)	2,53,08,118	46,56,473	20,02,514	(1,44,878)	65,14,109	1,87,94,009
Aarong Leather	—	14,963	—	14,963	—	2,929	—	2,929	12,034
Primary Education for older child	—	40,200	—	40,200	—	—	—		40,200
	9,59,47,880	2,50,17,632	(5,44,554)	12,04,20,958	201,79,873	78,43,672	(1,86,027)	278,37,518	9,25,83,440

BANGLADESH RURAL ADVANCEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 1988

03. Construction work in progress:

IV RDP	1,05,39,394
V Manikgonj	3,95,102
	1,09,34,496

04. Loan to groups:

I	Sulla	41,864
IV	RDP	10,44,60,836
V	Manikgonj	71,67,127
IX	Housing for the poor	1,20,25,525
VII	VGDCP	1,64,800
XIII	Rural Enterprise Project	1,23,511
		12,39,83,663

05. Deferred revenue expenditure:

Aarong	11,44,995
	11,44,995

06. Stock store and spares:

I Sulla	794
II TARC Madhupur	5,229
III Gonokendra	3,31,013
IV RDP	2,07,867
VII TARC Jessore	1,360
XI Printing and publication	5,27,408
BRAC Main fund	1,30,652
BRAC Printers	80,97,042
Aarong	2,24,07,032
Aarong Leather	1,09,410
	3,18,17,807

BANGLADESH RURAL ADVANCEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 1988

07. Advance deposits and prepayments:

I	Sulla	9,703
II	TARC Madhupur	22,283
III	Gonokendra	44,789
IV	RDP	12,68,351
V	Manikgonj	67,806
VII	TARC Savar	76,508
VIII	TARC Pabna	940
VIII	TARC Jessore	62,60,390
VIII	Rangpur	19,722
X	Head Office	25,85,428
XI	Printing and publication	27,500
BRAC Main fund		12,82,674
BRAC Printers		17,19,433
Aarong		73,64,652
CSP		2,15,349
		2,09,65,528

08. Sundry debtors/Accounts receivable:

III	Gonokendra	28,723
V	Manikganj	4,675
VIII	TARC Savar	3,64,503
VIII	TARC Pabna	650
VIII	TARC Rangpur	22,104
X	Head Office	25,902
XI	Printing and Publication	69,702
BRAC Main Fund		22,84,586
BRAC Printers		94,99,911
Aarong		19,04,590
		1,42,05,346

09. BRAC Main Fund current accounts with other projects:

	Debit balance	Credit Balance	Difference
BRAC Printers	94,05,659	87,69,822	6,35,837
Aarong	77,64,465	77,64,465	--
	1,71,70,124	1,65,34,287	6,35,837

BANGLADESH RURAL ADVANCEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 1988

10. Cash and bank balance:

I Sulla	82,420
II TARC Modhupur	1,26,190
IV RDP	63,72,710
V Manikganj	4,12,843
VIII TARC Savar	(30,518)
VIII3 TARC Pabna	73,730
VIII4 TARC Jessore	1,22,431
VIII5 TARC Rangpur	3,09,576
BRAC Printers	8,56,209
Aarong	24,83,691
CSP	28,68,968
Aarong Leather	2,215
VII VGDCP	29,251
Head Office	4,45,46,761
TARC Rajendrapur	42,257
	5,82,98,734

11. Liabilities for goods:

V Manikganj	20,994
BRAC Printers	9,21,063
Aarong	2,99,470
	12,41,527

12. Liabilities for expenses:

II	TARC Modhupur	13,628
III	Gonokendra	3,625
IV	RDP	22,94,732
V	MANIKGONJ	3,44,525
VIII	TARC Pabna	17,577
VIII	TARC Jessore	9,260
VIII	TARC Rangpur	30,498
X	Head Office	2,84,683
XI	Printing and Publication	7,950
BRAC Main Fund		47,06,314
BRAC Printers		3,01,260
Aarong		70,879
CSP		17,93,623
		98,78,554

BANGLADESH RURAL ADVANCEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 1988

13. Liabilities for other finance:

III	Gonokendra	3,224
IV	RDP	--
V	Manikganj	39,015
VIII	TARC Savar	680
X	Head Office	8,14,654
BRAC Main Fund		3,90,714
BRAC Printers		2,03,601
Aarong		48,090
		14,99,978

14. Bank Overdraft:

BRAC Printers	70,55,503
Aarong	1,48,61,939
	2,19,17,442

BANGLADESH RURAL ADVANCEMENT COMMITTEE

Notes to the accounts for the year ended 31st December 1988

15. Capital Fund Project	Balance at Ist Jan.88	Surplus/Deficit of income over expenditure '88	Adjustment during the year '88 (see Note 15A).	Balance as at 31st Dec '88
I Sulla	(1,41,071)	--	--	(1,41,071)
II TARC Modhupur	11,82,925	--	--	11,82,925
III Gonokendra	1,81,105	--	--	1,81,105
IV RDP	13,18,66,327	2,08,65,191	10,86,052	15,38,17,570
V Manikganj	32,93,709	(27,36,921)	(2,959)	5,53,829
VI NFPE	(11,31,114)	(10,23,760)	--	(21,54,874)
VII JWP	11,10,994	--	(11,10,994)*	--
VIII TARC Savar	66,23,903	--	--	66,23,903
VIII3 " Pabna	53,84,282	--	--	53,84,282
VIII4 " Jessore	68,72,340	8,08,219	--	76,80,559
VIII5 " Rangpur	63,81,153	6,99,905	--	70,81,058
IX Housing for the Rural Poor	36,25,547	--	63,18,952	99,44,499
XI Publication	2,36,597	(9,152)	1,18,794	3,46,239
XII Emergency & Post Flood Rehab.	96,66,888	(1,28,04,111)	74,839	(30,62,384)
XIII REP	29,64,131	(24,48,119)	--	5,16,012
XIIIB FRP	74,839	--	(74,839)	--
CSP	1,84,78,045	(26,97,701)	--	1,57,80,344
BRAC Main Fund	5,97,43,512	78,92,363	(1,18,794)	6,75,17,081
BRAC Printers	1,16,86,387	--	--	1,16,86,387
Aarong Rural Craft Centre	69,54,248	36,24,066	25,75,805	1,31,54,119
Aarong Leather	--	54,069	69,590	1,23,659
XIV Primary Education for Older Children		(7,76,705)	--	(7,76,705)
VIi VGDCP		(19,286)	--	(19,286)
TARC Rajendrapur		(5,335)	--	(5,335)
	27,50,54,747	1,14,22,723	89,36,446	29,54,13,916

BANGLADESH RURAL ADVANCEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 1988

15A. 1.	Rural Development Program:	
	- Loan fund transferred from Jamalpur project	10,28,281
	- Accumulated depreciation adjusted	57,771
		10,86,052
15A. 2.	Manikganj Integrated Program:	
	- Interest on loan 1987 transferred to loan revolving fund	(2,959)
15A. 3.	Jamalpur Womens Program:	
	- Loan fund and other assets transferred to RDP	(11,10,994)
15A. 4.	Printing and publication:	
	- Stock transferred from BMF	1,18,794
15A. 5.	Housing for the rural poor:	
	- Donation received from NOVIB for capital	63,18,952
15A. 6.	Emergency and Post flood Rehabilitation Program:	
	- Fund balance transferred from RDP (1987)	74,839
15A. 7.	Flood Rehabilitation Program:	
	- Fund balance transferred to EPRP (1988)	(74,839)
15A. 8	BRAC Main Fund:	
	- Stock transferred to Publication	(1,18,794)
15A. 9.	Aarong Rural Craft Centre:	
	- Donation received from USCC for capital expenses	23,29,000
	- Donation received from Bread for the World for capital expenses	2,34,980
	- Stock adjustment	11,825
		25,75,805
15A.10.	Aarong Leather:	
	- Excess of income over expenditure of 1987 adjusted	69,590
	Total	89,36,446

16. Loan Revolving Fund:

Manikganj (BRAC Printers Profit 1988 Tk 1696256 included)	46,44,310
Vulnerable Group Development Program	40,00,000
Rural Enterprise Project	12,23,618
	98,67,928

Annexure-J

BANGLADESH RURAL ADVANCEMENT COMMITTEE
Statement of Income and Expenditure
for the year ended 31 December 1988

BRAC fiders prft.-88

Income:	P - I Sulla	P - III Gonokendra	P - V Manikganj	P - VI N F P E	P - VII VGDCp	P - XI Ptg.& Pub.	P-XIII/A R E P	P - XIV P E O C	
Donation	-	-	-	8,46,021	-	-	-	9,78,919	
Interest and service charge	-	-	-	-	-	-	-	-	
Subscription and advertisement	-	8,000	-	-	-	-	-	-	
Publication sales	-	89,698	-	-	-	-	-	-	
Miscellaneous Income	22,179	-	-	-	-	92,476	-	-	
Internal resources	10,79,113	1,43,905	-	-	-	91,813	-	-	
	11,01,292	2,41,603	-	8,46,021	-	1,84,289	-	9,78,919	3352124
Expenditure:									
Salaries and benefits	7,97,836	1,08,149	17,64,026	14,72,335	15,120	3,026	7,63,884	5,43,920	
Travelling and transportation	1,52,432	13,019	2,29,706	82,738	3,142	2,245	1,54,944	-	
Rent and utilities	9,895	-	1,11,141	75,912	-	60,000	97,870	-	
Postage,stationeries & supplies	9,115	4,011	66,297	-	1,024	318	35,775	-	
General expenses	28,593	-	-	-	-	-	-	-	
Repairs and maintenace	20,090	-	1,68,975	7,612	-	-	-	32,148	
Training	39,290	-	2,99,283	-	-	-	-	5,53,976	
Program material supplies	43,351	-	75,065	-	-	-	11,43,825	6,25,580	
Newsprint, printing, writers and artist fees	-	1,16,254	-	-	-	1,27,852	-	-	
Books, journal commission	-	-	-	-	-	-	-	-	
Program edu. materrials supplies	-	-	-	1,27,133	-	-	-	-	
Transport running expenses	-	-	-	-	-	-	66,893		
Miscellaneous expenses	-	-	-	-	-	-	-	-	
Study tour	-	-	-	18,860	-	-	-	-	
Short term local consultancy	-	-	-	7,000	-	-	64,553	-	
HO logistics and administration	-	-	-	43,898	-	-	-	-	
Depreciation	690	170	22,428	34,293	-	-	1,20,375	-	
	11,01,292	2,41,603	27,36,921	18,69,781	19,286	1,93,441	24,48,119	17,55,624	10366067
Surplus/(deficit) of income over expenditure transferred to capital fund	-	-	(27,36,921)	(10,23,760)	(19,286)	(9,152)	(24,48,119)	(7,76,705)	(2013943)

Bangladesh Rural Advancement Committee
Training and Resource Centre
Statement of Income and Expenditure
For the year ended 31st December 1988

Income:	P - VIII TARC Savar	P - IIA TARC Madhupur	P - VIII3 TARC Pabna	P - VIII4 TARC Jessore	P - VIII5 TARC Rangpur	P - VIII7 TARC Rajendrapur	TOTAL
Donation	—	—	—	15,64,009	15,64,008	—	31,28,017
Training Fees	16,25,499	8,74,140	6,26,430	—	—	--	31,26,069
Accomodation and service charge	10,95,931	4,49,645	5,92,010	—	—	—	21,37,586
Food charges	7,87,766	2,67,400	3,67,975	—	—	—	14,23,141
Training material cost	2,14,253	67,360	1,18,164	—	—	—	3,99,777
Agriculture and Horticulture	60,898	2,924	22,895	—	—	—	86,717
Poultry and animal husbandry	—	—	—	—	—	—	—
Beef fatling programme	65,020	—	—	—	—	—	65,020
Dairy	52,905	—	—	—	—	—	52,905
Fisheries	72,110	—	23,378	—	—	—	95,488
Medical programme	2,332	—	—	—	—	—	2,332
Apiculture	—	75	—	—	—	—	75
	39,76,714	16,61,544	17,50,852	15,64,009	15,64,008	—	1,05,17,127
Expenditure:							
Salaries and benefits	10,97,306	6,36,338	3,68,701	3,00,654	3,87,188	5,335	27,95,522
Travelling and transportation	97,890	34,631	32,895	57,288	24,664	—	2,47,368
Training materials	76,727	24,333	19,611	16,530	24,521	—	1,61,722
Utilities	1,09,967	49,255	35,069	48,077	50,399	—	2,92,767
Stationery and supplies	45,519	6,250	4,322	3,399	1,878	—	59,591
Maintenance expenses	2,46,416	43,321	51,912	69,042	75,314	—	4,87,782
Fooding expenses	6,99,675	2,45,009	2,99,624	—	—	—	12,44,308
Agriculture and horticulture	54,391	7,125	17,206	—	—	—	78,722
Fatling programme	86,791	—	—	—	—	—	86,791
Dairy	1,29,313	—	—	—	—	—	1,29,313
Fisheries	34,688	100	13,108	—	—	—	47,896
Apiculture	—	257	—	—	—	—	257
Medical programme	3,351	—	—	—	—	—	3,351
HO Logistic and Administration expenses	1,44,000	1,20,000	1,20,000	1,71,189	97,755	—	6,52,944
Depreciation	3,43,003	1,37,094	1,64,551	28,610	1,89,146	—	8,62,404
Accomodation expenses	—	—	16,456	61,001	13,238	—	90,695
	31,69,037	13,03,713	11,43,455	7,55,790	8,64,103	5,335	72,41,433
Surplus/(Deficit) of income over expenditure transferred to capital fund/training fund	8,07,677	3,57,831	6,07,397	8,08,219	6,99,905	(5,335)	32,75,694
	39,76,714	16,61,544	17,50,852	15,64,009	15,64,008	—	1,05,17,127

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Bangladesh Rural Advancement Committee
Rural Development Programme
Income and Expenditure statement for the year ended 31st December, 1988

01.	Monohardi	Shibpur	Ghior	Narshingdi	Pabna	Gazaria	Atghoria	Boraigram
02. INCOME:	101	102	103	104	105	106	107	108
03. Donation	—	—	—	—	—	—	—	—
04. Interest Income	12,26,126	4,88,402	8,22,065	6,17,990	4,85,582	4,54,567	4,98,358	5,90,878
05.	12,26,126	4,88,402	8,22,065	6,17,990	4,85,582	4,54,567	4,98,358	5,90,878
06.								
07. EXPENDITURE:								
08. Salaries & Benefits	5,93,044	5,47,351	7,86,822	5,70,921	5,77,839	5,11,587	4,94,345	4,70,899
09. Training	78,655	1,53,355	1,23,970	70,839	1,47,798	1,16,468	2,64,720	1,21,168
10. Travel & Transport	51,997	61,319	1,10,305	38,260	88,864	36,506	39,424	36,569
11. Educational Materials	1,617	11,186	(6,458)	(684)	—	2,882	—	-
12. V.O. Members Training	13,307	8,152	21,474	17,765	41,044	14,283	35,899	31,028
13. V.O. Members Workshop	-	2,177	8,772	132	6,523	787	1,691	7,410
14. Books and Journals	-	-	-	-	-	-	-	-
15. Consultancy	-	-	5,925	-	(59)	-	-	-
16. Supplies	839	(389)	615	2,628	4,49,166	(328)	3,093	7,371
17. Technical Follow-up	-	-	-	2,500	-	-	-	1,328
18. Plant nursery	-	2,919	-	1,192	803	-	-	-
19. Rural Facility Development	(74)	(264)	15,464	-	-	8,411	(5,914)	531
20. Recruitment & Training	2,429	7,538	11,001	6,172	1,611	7,079	3,720	13,844
21. Data processing	-	-	-	-	-	-	-	—
22. Evaluation	-	-	-	-	-	-	-	—
23. Rent	10,274	50,576	38,427	12,477	63,170	18,029	-	—
24. Utilities	10,635	5,888	11,837	4,882	12,326	3,098	8,369	12,124
25. Stationeries	9,196	7,603	7,312	3,576	6,572	8,120	7,459	7,884
26. Maintenance	6,349	20,342	24,897	8,263	22,002	6,123	3,408	9,428
27. General Expenses	6,413	8,237	12,234	2,638	10,510	7,004	8,302	7,120
28. Depreciation	36,063	31,756	37,731	32,905	34,483	36,721	29,563	32,167
29. Bad debts expenses	-	-	-	-	-	-	-	—
30. H.O. logistics expenses	-	-	-	-	-	-	-	—
31. Emergency Expenses	-	-	-	-	-	-	-	—
32. Total of A	8,20,744	9,17,746	12,10,328	7,74,466	14,62,652	7,76,770	8,94,079	7,58,871
33. *Surplus of income over expenditure transferred to capital fund*	*4,05,382*	*(4,29,344)*	*(3,88,263)*	*(1,56,476)*	*(9,77,070)*	*(3,22,203)*	*(3,95,721)*	*(1,67,993)*
34.	12,26,126	4,88,402	8,22,065	6,17,990	4,85,582	4,54,567	4,98,358	5,90,878

01.	Fulbaria	Boilor	Daulatpur	Kotwali	Chatmohor	Goalando	Kachikata	Amdia	Trishal	Horgoz
02.	109	110	111	112	113	114	115	116	117	118
03.										
04.	3,28,509	4,83,811	3,60,912	3,87,806	3,93,335	5,24,311	4,06,836	4,02,737	4,94,972	190,946
05.	3,28,509	4,83,811	3,60,912	3,87,806	3,93,335	5,24,311	4,06,836	4,02,737	4,94,972	190,946
06.										
07.										
08.	4,56,595	4,72,089	5,86,277	4,68,529	4,78,444	6,38,942	5,43,358	4,55,763	4,41,533	6,49,818
09.	1,58,207	1,69,486	1,01,083	1,69,869	1,24,239	61,082	1,25,727	73,412	1,55,333	1,03,497
10.	23,717	29,778	68,442	36,863	63,767	87,110	24,630	30,262	24,954	66,251
11.	-	400	5,497	710	-	(1,437)	22,906	(4,422)	6,277	338
12.	31,444	36,808	34,293	19,482	46,152	12,432	23,960	18,414	44,487	17,295
13.	-	5,163	490	481	956	7,763	2,038	115	16,038	1,481
14.	-	-	-	-	-	—	—	—	—	—
15.	-	-	-	(1,416)	-	—	—	—	—	—
16.	-	11,492	32	-	1,480	3,359	594	1,318	22,970	13,227
17.	-	-	-	-	-	—	564	—	—	—
18.	1,280	1,112	-	5,661	4,583	1,255	1,421	—	580	1,673
19.	(156)	863	11,698	(386)	605	(4,608)	1,597	2,656	1,170	—
20.	12,996	9,748	9,901	13,469	4,033	6,569	8,171	5,928	14,596	10,290
21.	—	—	—	—	—	—	—	—	—	—
22.	—	—	—	—	—	—	—	—	—	—
23.	—	—	28,609	—	21,886	34,772	16,025	11,263	—	21,273
24.	9,882	4,790	3,264	12,681	8,081	11,780	(3,067)	2,962	15,610	2,456
25.	7,010	7,192	6,577	6,976	7,768	7,797	8,359	7,243	8,544	6,374
26.	9,399	8,530	22,464	23,873	16,895	18,704	8,338	13,796	23,984	10,278
27.	8,561	5,964	6,921	22,475	7,044	6,320	8,114	6,325	9,397	6,563
28.	33,106	27,750	36,622	30,858	31,158	29,858	33,744	36,291	27,128	32,992
29.	—	—	—	—	—	—	—	—	—	—
30.	—	—	—	—	—	—	—	—	—	—
31.	—	—	—	—	—	—	—	—	—	—
32.	7,52,041	7,91,165	9,22,170	8,10,125	8,17,091	921,698	8,26,479	6,61,326	8,12,601	9,43,806
33.	(4,23,532)	(3,07,354)	(5,61,258)	(4,22,319)	(4,23,756)	(3,97,387)	(4,19,463)	(2,58,589)	(3,17,629)	(7,52,860)
34.	3,28,509	4,83,811	3,60,912	3,87,806	3,93,335	5,24,311	4,06,836	4,02,737	4,94,972	1,90,946

Annexure-3 (Contd.)

01.	Daragram	Kawalipara	Jhinaigati	Dhanshail	Nalitabari	Nanni	Bhayadanga	Bokshiganj-2	Mirzapur	Mohera
02.	119	120	121	122	123	124	125	126	127	128
03.										
04.	3,62,710	4,37,924	2,55,623	1,96,766	1,35,885	2,23,580	1,99,091	1,46,287	5,27,229	2,71,552
05.	3,62,710	4,37,924	2,55,623	1,96,766	1,35,885	2,23,580	1,99,091	1,46,287	5,27,229	2,71,552
06.										
07.										
08.	5,76,613	6,00,553	6,47,550	5,04,703	5,27,545	4,96,681	4,54,708	3,95,525	6,46,568	5,27,658
09.	73,800	1,27,506	1,64,362	1,95,952	1,21,318	1,43,341	1,11,869	84,065	1,20,194	1,02,991
10.	27,500	46,529	72,392	32,956	53,192	39,235	55,149	50,303	49,248	27,035
11.	(9,420)	(2,630)	12,841	22,223	(13,942)	1,821	10,805	7,724	12,128	307
12.	49,447	25,144	42,799	17,068	56,708	57,906	26,369	3,786	61,035	31,361
13.	-	507	-	593	199	1,196	2,811	2,859	1,443	660
14.	-	-	-	-	-	-	-	-	-	-
15.	-	-	-	-	-	-	-	-	-	-
16.	3,039	5,427	3,132	33,813	14,095	17,192	7,962	4,077	2,533	(12)
17.	23,578	110	-	-	-	-	-	-	-	58
18.	623	100	8,432	912	453	-	1,207	1,803	5,246	490
19.	18,513	4,744	45,838	10,690	(7,389)	9,441	11,611	32,704	-	4,766
20.	8,317	5,231	11,424	10,701	4,722	9,356	2,630	2,314	9,095	5,023
21.	-	-	-	-	-	-	-	-	-	-
22.	—	—	—	—	—	—	—	—	—	—
23.	21,080	26,186	69,078	22,108	59,763	9,780	2,400	17,220	25,748	30,026
24.	3,670	7,476	12,191	2,609	5,038	2,902	2,334	1,504	22,624	4,299
25.	10,490	9,037	9,447	8,369	5,924	7,105	5,645	10,071	8,408	7,751
26.	8,482	27,248	21,920	31,233	3,724	30,249	11,477	20,411	17,489	11,543
27.	2,400	11,806	15,618	8,872	7,704	6,524	6,093	4,897	10,080	8,972
28.	28,723	34,147	36,035	31,335	20,839	27,016	23,424	24,259	34,256	20,245
29.	—	—	—	—	—	—	—	—	—	—
30.	—	—	—	—	—	—	—	—	—	—
31.	—	—	—	—	—	—	—	—	—	—
32.	8,46,855	9,29,121	11,73,059	9,34,157	8,59,745	8,59,745	7,36,494	6,63,522	10,26,095	7,83,173
33.	(4,84,145)	(4,91,197)	(9,17,436)	(7,37,391)	(7,24,008)	(6,36,165)	(5,37,403)	(5,17,235)	(4,98,866)	(5,11,621)
34.	3,62,710	4,37,924	2,55,623	1,96,766	1,35,885	2,23,580	1,99,091	1,46,287	5,27,229	2,71,552

01.	Warshi	Chowhat	Kalaroa	Kazirhat	Navaron	Bankra	Jhikargacha	Gaibandha	Rangpur
02.	129	130	131	132	133	134	135	136	137
03.									
04.	2,78,124	2,13,025	2,76,759	3,19,748	2,60,140	2,58,822	3,94,809	2,20,678	3,46,999
05.	2,78,124	2,13,025	2,76,759	3,19,748	2,60,140	2,58,822	3,94,809	2,20,678	3,46,999
06.									
07.									
08.	4,92,502	4,55,641	3,16,629	3,41,483	4,13,770	3,10,850	3,89,428	5,17,541	7,28,268
09.	72,091	1,07,028	1,38,484	1,15,502	1,83,976	1,66,675	1,39,811	1,26,486	1,28,725
10.	40,053	19,766	31,559	29,822	88,677	33,833	36,092	1,15,490	88,411
11.	(15,989)	4,467	10,341	10,648	5,029	1,594	2,320	12,523	2,600
12.	51,682	22,582	34,242	21,579	24,660	50,572	61,559	17,330	15,444
13.	38	2,798	-	-	1,835	-	609	-	1,105
14.	-	-	-	-	-	-	-	-	-
15.	-	-	-	-	-	-	-	-	-
16.	659	5,974	34,825	15,360	47,045	19,271	30,934	4,992	5,836
17.	5,135	-	-	-	-	-	-	86	8,203
18.	747	(637)	44	-	446	-	-	-	450
19.	25,359	14,798	(1,716)	-	5,585	14,356	6,661	4,533	(859)
20.	-	2,796	2,913	4,571	6,305	5,086	11,555	270	12,669
21.	-	-	-	-	-	-	-	-	-
22.	—	—	—	—	—	—	-	-	-
23.	18,968	17,187	5,669	19,381	22,405	-	-	88,937	56,642
24.	6,010	6,688	14,365	3,679	10,269	16,795	13,097	7,300	1,610
25.	4,284	7,833	6,390	6,537	6,005	6,675	10,031	14,009	8,503
26.	16,617	7,559	20,620	24,869	13,128	10,197	10,503	7,647	7,304
27.	6,618	6,038	11,814	8,197	6,994	8,832	13,234	13,366	13,761
28.	28,301	32,867	19,691	24,443	35,383	18,184	28,733	17,125	39,384
29.	—	—	—	—	—	—	-	-	-
30.	—	—	—	—	—	—	-	-	-
31.	—	—	—	—	—	—	-	-	-
32.	7,53,075	7,13,385	6,45,870	6,26,071	8,71,512	6,62,920	7,54,567	9,47,635	11,18,056
33.	(4,74,951)	(5,00,360)	(3,69,111)	(3,06,323)	(6,11,372)	(4,04,098)	(3,59,758)	(7,26,957)	(7,71,057)
34.	2,78,124	2,13,025	2,76,759	3,19,748	2,60,140	2,58,822	3,94,809	2,20,678	3,46,999

01.	Kaunia	Ahladipur	Paglapir	Sreebordi	Bokshiganj	Laxmipur	Darsona	Nazirhat	Rajbari
02.	138	143	144	145	146	147	148	149	150
03.									
04.	1,70,648	1,14,207	2,12,667	83,866	1,11,814	2,41,350	1,91,691	2,26,255	10,098
05.	1,70,648	1,14,207	2,12,667	83,866	1,11,814	2,41,350	1,91,691	2,26,255	10,098
06.									
07.									
08.	4,83,692	3,92,849	5,05,983	4,86,166	5,09,779	3,85,718	5,66,506	4,39,151	3,45,011
09.	77,668	99,539	1,70,732	1,24,138	1,34,605	1,16,265	1,36,662	1,51,254	49,141
10.	67,378	23,883	55,257	63,256	67,791	29,721	70,889	33,102	79,771
11.	12,058	14,997	(85)	27,918	15,607	1,822	8,205	6,344	11,062
12.	16,621	27,619	52562	38,905	37,008	64,099	16,194	27,540	21,865
13.	668	3,403	-	812	90	2,293	3,139	2,824	152
14.	-	-	-	-	-	-	-	-	-
15.	-	-	-	-	-	-		-	-
16.	9,725	22	17,447	4,284	2,124	70	14,741	21,860	125
17.	2,500	-	-	-	-	675	2,609	-	-
18.	100	356	-	6,041	5,488	-	207	193	-
19.	(6,475)	-	13,946	(3,255)	8,096	14,253	-	-	-
20.	3,549	6,090	14,131	3,757	3,449	6,460	-	9,458	-
21.	-	-	-	-	-	-	-	-	-
22.	-	-	-	-	-	-	-	-	-
23.	30,301	28,766	18,495	42,684	48,387	9,350	13,185	15,396	84,900
24.	8,993	7,668	19,980	10.008	5,946	5,996	951	7,030	4,587
25.	5,913	4,881	9,795	5,866	7,407	8,665	7,188	7,505	3,134
26.	11,343	50,546	19,190	13,619	23,633	9,210	23,243	25,776	5,372
27.	12,905	6,836	9,331	8,559	14,324	9,683	11,960	9,703	7,492
28.	21,803	32,753	24,796	22,966	32,055	18,635	31,792	21,410	5,690
29.	-	-	-	-	-	-	-	-	-
30.	-	-	-	-	-	-	-	-	-
31.	-	-	-	-	-	-	-	2,685	-
32.	7,58,742	7,00,208	9,31,560	8,55,726	9,15,789	6,82,915	9,07,471	7,81,231	6,18,302
33.	(5,88,094)	(5,86,001)	(7,18,893)	(7,71,860)	(8,03,975)	(4,41,565)	(7,15,780)	(5,54,976)	(6,08,204)
34.	1,70,648	1,14,207	2,12,667	83,866	1,11,814	2,41,350	1,91,691	2,26,255	10,098

01.	Satkhira	C.Nawabganj	Bholahat	Natore	Jamalpur(1)	Habigonj	Jamalpur 2	Sherpur	Baniachang
02.	151	152	153	154	155	156	157	158	159
03.									
04.	13,874	11,966	6,419	199	2,82,968	—	—	—	—
05.	13,874	11,966	6,419	199	2,82,968	—	—	—	—
06.									
07.									
08.	2,12,877	2,09,957	2,41,718	2,05,565	9,09,022	63,324	65,503	1,57,120	65,751
09.	1,14,348	91,849	92,771	45,472	2,21,185	—	4,701	25,877	—
10.	21,999	17,825	27,933	32,661	2,24,245	15,327	9,049	52,101	10,277
11.	20,067	12,504	7,266	23,045	5,256	—	20,734	—	—
12.	*50,376*	*78,831*	*68,842*	*90,490*	*66,918*	—	*19,955*	*15,085*	—
13.	-	3,980	2,749	616	2,595	—	—	-	—
14.	—	—	—	—	—	—	—	—	—
15.	—	—	—	—	—	—	—	—	—
16.	10,906	15,671	4,600	13,818	8,178	—	2,583	1,524	—
17.	-	-	-	-	-	—	—	—	—
18.	3,000	-	-	-	1,770	—	—	—	—
19.	-	-	-	-	4,052	—	(654)	—	—
20.	4,541	2,889	5,371	-	1,527	—	—	—	—
21.	-	-	-	-	418	—	—	—	—
22.	-	-	-	-	-	—	—	—	—
23.	28,321	31,200	16,800	23,250	2,09,551	15,000	6,887	61,356	14,000
24.	12,676	4,164	3,602	3,401	7,849	1,818	3,743	2,391	460
25.	4,472	3,936	6,003	2,311	9,698	2,014	2,241	2,302	1,825
26.	6,599	13,153	10,188	17,740	21,884	9,908	5,266	14,104	6,329
27.	9,393	8,110	7,479	6,800	16,867	3,612	1,239	3,943	7,165
28.	10,582	12,434	10,844	4,996	13,454	3,715	2,597	6,692	3,777
29.	-	-	-	-	—	—	-	—	—
30.	-	-	-	-	-	—	—	—	—
31.	-	-	-	-	-	—	—	—	—
32.	*5,10,157*	*5,06,503*	*5,06,166*	*4,70,165*	*17,24,469*	*1,14,718*	*1,43,844*	*3,42,495*	*1,09,584*
33.	(4,96,283)	(4,94,537)	(4,99,747)	(4,69,966)	(14,41,501)	(1,14,718)	(1,43,844)	(3,42,495)	(1,09,584)
34.	13,874	11,966	6,419	199	2,82,968	—	—	—	—

01.	Jamalpur3	Branch	H.O.	Total
02.	160			
03.	--	--	6,72,51,100	6,72,51,100
04.	--	1,61,61,916	5,69,354	1,67,31,270
05.	--	1,61,61,916	6,78,20,454	8,39,82,370
06.				
07.				
08.	24,310	2,53,58,374	28,85,790	2,82,44,164
09.	--	63,99,291	34,37,934	98,37,225
10.	5,242	27,63,969	6,08,971	33,72,940
11.	1,360	3,02,362	18,39,581	21,41,943
12.	--	18,31,902	33,175	18,65,077
13.	--	1,01,991	--	1,01,991
14.	--	--	26,911	26,911
15.	--	4,450	--	4,450
16.	--	9,01,299	1,29,634	10,30,933
17.	--	47,346	--	47,346
18.	--	59,950	--	59,950
19.	--	2,61,191	(19,387)	2,41,804
20.	--	3,25,295	2,79,958	6,05,253
21.	--	418	--	418
22.	--	--	40,988	40,998
23.	6,000	15,43,188	4,18,261	19,61,449
24.	198	3,93,519	--	3,93,519
25.	1,994	3,81,226	1,120	3,82,346
26.	4,597	8,50,993	--	8,50,993
27.	494	4,77,877	--	4,77,877
28.	--	13,96,277	9,11,912	23,08,189
29.	--	--	--	--
30.	--	--	91,18,718	91,18,718
31.	--	2,685	--	2,685
32.				
33.	44,195	4,33,33,479	1,97,83,700	6,31,17,179
	(44,195)	(2,71,71,563)	4,80,36,754	2,08,65,191
34.	--	1,61,61,916	6,78,20,454	8,39,82,370

Annexure-4

BANGLADESH RURAL ADVANCEMENT COMMITTEE (BRAC)
CHILD SURVIVAL PROGRAMME (CSP)
Statement of Income and Expenditure
For the year ended 31st December, 1988

	Taka
Income:	
Donation	5,98,18,550
	5,98,18,550
Expenditure:	
Salaries and benefits	3,69,50,370
Accomodation and transportation	53,18,242
Recruitment and Staff development	22,09,770
Programme materials supplies	31,75,870
Stationery and other office supplies	2,19,072
Training	9,33,936
Training to Govt. Health Worker	26,37,245
Transport running expenses	1,65,600
Education materials and publicity	28,02,545
Research and Evaluation	19,87,651
Bank Charges	95,004
H.O. Logistics and Management Support	46,06,630
Depreciation	14,14,316
	6,25,16,251
Surplus/(Deficit) of income over expenditure transferred to capital fund	(26,97,701)
	5,98,18,550

Annexure-5

Bangladesh Rural Advancement Committee
Project-XII Emergency and Post Flood Rehabilitation Programme
Income and Expenditure Statement
For the year ended 31 December 1988

	Taka
Income:	
Donation	2,82,88,089
	2,82,88,089
Expenditure:	
Medicine	11,07,748
Food	99,62,180
Staff Transportation	9,84,854
Tubewell Resinking and Repairing	45,69,962
Pit Latrines	2,46,720
Vegetable Gardening	11,71,738
Housing	47,42,699
Agriculture: Irrigation canel Repairing	38,24,620
Rural Infrastructure	43,59,692
Logistics and Management Support	13,50,566
Fisheries	38,66,052
Poultry	42,90,186
Publicity	91,834
Management Cost	5,23,349
	4,10,92,200
Surplus/(Deficit) of income over expenditure transferred to capital fund	(1,28,04,111)
	2,82,88,089

Annexure- 6

BANGLADESH RURAL ADVANCEMENT COMMITTE
BRAC Printers
Statement of Income and Expenditure
For the eyar ended 31 December 1988

	Taka
Income:	
Sales for printing works supplied	2,80,68,527
Interest from loans and advances	31,057
	2,80,99,584
Less: cost of printing works supplied (annexure 6A)	2,14,96,844
	66,02,740
Expenditure:	
Administrative expenses:	
Salaries and benefits	8,50,191
Travelling and transportation	53,120
Transport running expenses	94,514
Postage, printing and stationery	1,06,557
General Expenses	88,707
Interest paid	11,55,490
Office entertainment	87,810
Depreciation	60,079
Maintenance	1,637
H. O. administrative expenses	60,000
	25,58,105
Selling and distribution expenses:	
Salaries and benefits	2,96,843
Sales commission	1,62,574
Travelling and transportation	56,111
Postage, printing and stationeries	22,369
Entertainment	1,44,745
Freight and cartage	90,820
Advertisement	76,110
Depreciation	8,976
	8,58,548
Provision for bad and doubtful debts	1,75,000
	35,91,653
Surplus (deficit) of income over expenditure transferred to other projects	30,11,087
	66,02,740

Annexure-6A

BANGLADESH RURAL ADVANCEMENT COMMITTE
BRAC Printers
Statement of cost of printing works supplied

	Taka
Materials consumption:	
Opening stock	30,54,942
Add: Purchase (Net)	1,60,49,602
	1,91,04,544
Less: Closing stock	43,32,042
	1,47,72,502
Add: Direct wages	24,33,830
Outside works bills	16,58,958
Prime cost:	1,88,65,290
Add: Production overheads cost	22,31,583
Supercasting operation	40,297
Depreciation	17,72,509
Repairs and mainteance	1,56,528
Consumable supplies	1,39,887
	2,32,06,094
Add: Opening work in progress	20,55,750
	2,52,61,844
Less: Closing work in progress	37,65,000
	2,14,96,844

Annexure-7

Bangladesh Rural Advancement Committee
Project - IX: Housing for the Rural Poor
Income and Expenditure Statement
As at 31 December, 1988

	Taka
Income:	
Interest and service charge	5,04,397
	5,04,397
Less transferred to RDP	5,04,397
	-

Annexure-8

Bangladesh Rural Advancement Committee
A A R O N G
Statement of Income & Expenditure
For the year ended 31 December 1988

	Dhanmondi	Chittagong	Maghbazar	Sylhet	Gulshan	Agrabad	Export	Central	Total
Income:									
Sales	2,00,68,736	77,93,148	99,30,120	20,22,411	37,47,839	13,32,669	32,51,295	—	4,81,46,218
Less: Discount	(80,332)	(6,948)	(34,412)	(1,911)	(2,504)	(682)	—	—	(1,26,789)
NET SALES	1,99,88,404	77,86,200	98,95,708	20,20,500	37,45,335	13,31,987	32,51,295	—	4,80,19,429
Miscellaneous Income	3,441	—	978	—	—	—	1,26,085	—	1,30,504
Handling Charges	—	—	—	—	—	—	—	32,50,471	32,50,471
Total Income	1,99,91,845	77,86,200	98,96,686	20,20,500	37,45,335	13,31,987	33,77,380	32,50,471	5,14,00,404
Expenditure:									
Opening stock of Inventories	40,79,966	22,01,656	25,33,140	8,68,245	—	—	6,872	33,75,984	1,30,65,863
Less: Adjustment	(17,408)	(17,273)	(27,935)	166	(939)	—	(4,060)	—	(67,449)
Adjusted opening Inventories	40,62,558	21,84,383	25,05,205	8,68,411	(939)	—	2,812	33,75,984	1,29,98,414
Add: Purchase	1,63,53,181	66,70,029	81,12,938	16,87,416	50,82,464	28,68,404	25,72,000	4,58,76,144	8,92,22,576
Less: Return/Transfer	(5,35,501)	(4,25,299)	(3,38,950)	(1,88,535)	(3,47,478)	(21,868)	(77,439)	(4,32,04,682	(4,51,39,752)
Goods available for sale	1,98,80,238	84,29,113	1,02,79,193	23,67,292	47,34,047	28,46,536	24,97,373	60,47,446	5,70,81,238
Less: Closing stock of Inventories	(53,70,238)	(28,44,501)	(32,28,159)	(9,73,661)	(20,71,681)	(18,41,852)	(1,66,117)	(60,47,446)	(2,25,43,655)
Cost of goods sold	1,45,10,000	55,84,612	70,51,034	13,93,631	26,62,366	10,04,684	23,31,256	—	3,45,37,583
GROSS PROFIT	54,81,845	22,01,588	28,45,652	6,26,869	10,82,969	3,27,303	10,46,124	32,50,471	1,68,62,821

(Anexure-8 Contd.)

	Dhanmondi	Chittagong	Maghbazar	Sylhet	Gulshan	Agrabad	Export	Central	Total
ADMINISTRATIVE & GENERAL EXP.									
Salaries & benefits	7,36,751	4,55,515	3,91,095	1,57,968	1,50,124	1,06,636	1,81,828	13,31,466	35,11,383
Travel & Transport	11,733	2,487	8,919	3,802	2,388	2,002	2,62,751	2,09,053	5,03,135
Entertainment	31,991	6,178	12,458	4,613	7,116	2,353	3,226	25,033	92,968
Rent	1,84,000	51,840	1,05,600	9,600	80,040	74,520	60,000	2,61,000	8,26,600
Utility	3,32,183	1,92,247	1,74,355	78,037	1,57,147	1,00,687	29,718	1,45,125	12,09,499
Publicity & Advertisement	25,751	8,610	26,512	—	36,300	3,184	9,770	1,84,336	2,94,463
Packing	71,136	27,325	49,989	5,308	28,618	4,518	1,30,699	92,006	4,09,599
Postage & Telephone	20,003	20,672	8,718	8,777	—	879	42,429	34,104	1,35,582
Stationery & Supplies	1,03,511	23,134	30,457	7,632	12,291	15,860	19,781	53,769	2,66,435
H.O. Administratives expenses	36,000	24,000	24,000	—	—	—	—	1,56,000	2,40,000
Handling & Transportation	12,31,319	4,79,663	6,13,290	1,26,444	2,30,209	82,051	12,719	1,52,410	29,28,105
Research & Design	—	—	—	—	—	—	—	67,939	67,939
Miscellaneous expenses	—	6,019	30	—	201	293	—	1,231	7,774
Depreciation	18,200	57,072	61,111	12,612	44,060	32,856	36,000	24,000	2,85,911
Bank Charges & Interest	3,44,926	3,82,454	3,21,970	1,60,221	2,85,663	2,47,796	1,70,149	4,87,888	24,01,067
Throw out expenses	3,762	6,615	16,292	—	—	—	4,060	—	30,729
Reduction expenses	5,822	10,658	10,147	—	939	—	—	—	27,566
Total Admn. & General Expenses	31,57,088	17,54,489	18,54,943	5,75,014	10,35,096	6,73,635	9,63,130	32,25,360	1,32,38,755
Net profit transferred to capital fund	23,24,757	4,47,099	9,90,709	51,855	47,873	(3,46,332)	82,994	25,111	36,24,066

Annexure-9

Bangladesh Rural Advancement Committee
Aarong Leather
Statement of Income and Expenditure
For the year ended 31st December, 1988

	Taka
Sales	7,40,112
Deduct cost of goods sold:	
Opening Raw materials (leather)	39,375
Add: Purchase	2,59,266
Raw materials available for use	2,98,641
Less: Closing Raw materials	51,860
	2,46,781
Labour & Wages	1,99,686
Overhead	2,39,994
Manufacturing cost	6,86,461
Add: Opening W I P	3,438
	6,89,899
Less: Closing W I P	Nil
Cost of goods manufactured	6,89,899
Add: Opening finished goods	53,694
Goods avaliable for sale	7,43,593
Less: Closing finished goods	57,550
Cost of goods sold	6,86,043
Surplus/(Deficit) of income over expenditure transferred to capital fund	54,069
	7,40,112

Annexure-

BANGLADESH RURAL ADVANCEMENT COMMITTEE
BRAC MAIN FUND (BMF)
Statement of Income and Expenditure
For the year ended 31st December 1988

	Taka
Income:	
Materials sales	8,53,017
Bank Interest	52,63,264
Interest from BRAC Industries Ltd.	6,32,787
Interest from BRAC Printers	8,11,938
Interest from Aarong	5,61,105
Interest from Loan and Advances to employes	60,849
Miscellaneous income	5,78,720
	87,61,680
Expenditure:	
Cost of Materials sold	8,69,317
Surplus/(Deficit) of income over expenditure transferred to capital fund	78,92,363
	87,61,680

Annexure-11

BANGLADESH RURAL ADVANCEMENT COMMITTEE
Schedule of Donation Rcecived
For the year ended 31st December, 1988

Project	Donor	Amount
Rural development program	NOVIB	5,04,51,721
	EZE	1,02,02,323
	NORAD	65,97,056
		6,72,51,100
Child survival program	UNICEF	2,29,37,000
	SIDA	1,86,81,550
	SDC	1,82,00,000
		5,98,18,550
Post flood rehabilitation program	NOVIB	39,95,518
	EZE	1,11,03,880
	UNICEF	93,36,000
	OXFAM	36,35,977
	Local donor	2,16,714
		2,82,88,089
Non-formal primary education program	Interpares	8,01,021
	Local donor	45,000
		8,46,021
Primary Education of Older child	UNICEF	9,78,919
Housing for the rural poor	NOVIB	63,18,952
TARC, Jessore	Interpares	15,64,009
TARC, Rangpur	Interpares	15,64,008
Aarong	USCC	23,29,000
	Bread for the world	2,34,980
		25,63,980
	Total:	16,91,93,628