

PRIVATE & CONFIDENTIAL

STATEMENT OF ACCOUNTS

BAWGLADESH RURAL ADVANCEMENT COMMITTEE

For the year ended 31st December, 1986

প্রম. আহমেদ এণ্ড কোং

M. AHMED & CO.

CHARTERED ACCOUNTANTS

67, Bangabandhu Avenue,

Dhaka-2

15

PRIVATE & CONFIDENTIAL

STATEMENT OF ACCOUNTS

BANGLADESH RURAL ADVANCEMENT COMMITTEE

For the year ended 31st December, 1986

প্রম, আহমেদ এণ্ড কোং

M. AHMED & CO.

CHARTERED ACCOUNTANTS


67, Bangabandhu Avenue,
Dhaka-2

AUDITORS REPORT TO THE MEMBERS OF THE GOVERNING BODY

We have audited the annexed consolidated Balance Sheet of Bangladesh Rural Advancement Committee (hereinafter referred to as committee) at 31st December, 1986 and the Statements of Income and Expenditure for the year then ended in accordance with the generally accepted auditing standards and accordingly included such tests of accounting records and other auditing procedures as we considered necessary in the circumstances. We report that:

- i. We have obtained all the information and explanation which we have required.
- ii. The annexed Balance Sheet and the Statements of Income and Expenditure together with the notes there to 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 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. 1000
September...²⁵....., 1987


(M. AHMED & CO.)
Chartered Accountants.

BANGLADESH RURAL ADVANCEMENT COMMITTEE
BALANCE SHEET
AT 31ST DECEMBER 1986

	Note	1986 TAKA	1985 TAKA
	----	----	----
Fixed Assets			
At cost	2	6,07,01,111	4,29,87,865
Less: Accumulated depreciation		1,53,20,371	1,25,30,225
		-----	-----
Construction work in-progress (at cost)	3	4,53,80,740	3,04,57,640
Investment in BRAC Industries Ltd. (2,49,999 fully paid up ordinary shares of Tk. 100 each)		35,81,379	15,53,356
Deposit against shares to be issued		2,49,99,900	2,49,99,900
		40,01,235	40,01,235
		-----	-----
		2,90,01,135	2,90,01,135
		-----	-----
Loan to groups	4	7,79,63,254	6,10,12,131
		4,65,44,191	3,29,66,776
Deferred revenue expenditure	5	6,95,912	9,37,313
Current Assets			
Stocks, stores and spares	6	1,17,94,259	82,85,933
Advance, deposit and prepayments	7	70,19,944	43,67,640
Sundry debtors/accounts receivables	8	43,75,400	34,17,813
15% loan to BRAC Industries Ltd.		38,60,137	71,41,646
BRAC Main Fund:			
Current account with projects		1,46,35,501	89,18,413
Less: Aggregate of balances shown in the books of corresponding projects	9	1,40,60,019	87,91,143
		-----	-----
Cash at Bank	10	5,75,482	1,27,270
Cash in hand including cash items	11	5,56,30,439	1,86,88,992
		33,29,546	26,57,411
		-----	-----
		8,65,85,207	4,46,86,705
Less current liabilities			
For goods	12	14,45,867	8,64,268
For expenses	13	27,79,805	34,10,077
For other finance	14	6,37,298	4,06,953
For group management committee allowance		9,15,254	4,70,081
Bank overdraft with BCCI (Overseas) Ltd. secured against hypothecation of stock and machinery		--	6,02,591
		-----	-----
		57,78,224	57,53,970
		-----	-----
		8,08,06,983	3,89,32,735
		-----	-----
		20,60,10,340	13,38,48,955
		=====	=====

- 2 -


Represented by:

Capital fund	15	19,04,15,196	12,63,21,023
Building maintenance reserve fund		11,54,802	1,80,802
Training fund		4,68,260	6,12,620
Flood Rehabilitation fund		1,75,073	11,950
Land replacement fund		38,440	36,732
Group Insurance Fund		7,10,000	2,50,000
Redundancy & Gratuity Fund		80,09,550	52,12,210
Loan revolving fund		27,38,700	12,23,618
Head office logistics fund		6,67,008	--
5% loan from NOVIB		16,33,311	--
		-----	-----
		Taka 20,60,10,340	13,38,48,955
		=====	=====

The annexed notes form an integral part of these accounts.

As per report of date annexed.

Dhaka - 1000
September 25, 1987


(H. AHMED & CO.)
Chartered Accountants

BANGLADESH RURAL ADVANCEMENT COMMITTEE

Notes on accounts for the year ended on 31st December, 1986

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 independant 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

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 quarters of the year



- 2 -

- 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 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 month's 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 this year 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.



- 3 -

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 5% Soft Loan from NOVIB:

During the year loan of DFL. 138,455 equivalent to Tk.16,33,311 was received from NOVIB for modernisation of BRAC Printers bearing interest @ 5% on outstanding balance. The loan is repayable in 3 equal annual instalments beginning from 1st March, 1988.

1.11 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.

1.12 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.

1.13 Previous year's figures:

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

1.14 Amount rounded off to nearest Taka:

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



2. Fixed assets

	C O S T				D E P R E C I A T I O N				Written
	Opening Balance as at 1-1-86	Addition during the year	Sales/ adjust- ment	Total as at 31-12-86	Opening Balance as at 1-1-86	Charge during the year	Sales/ adjust- ment	Total as at 31-12-86	down value as at 31-12-86
Land and land Devp.	42,95,656	32,39,075	--	75,34,731	--	--	--	--	75,34,731
Building	1,93,10,180	74,12,247	13,29,030	2,80,51,457	29,63,506	6,99,530	11,145	36,74,181	2,43,77,276
River crafts and vehicles	37,38,633	16,70,368	--	54,09,001	19,32,963	5,71,936	--	25,04,899	29,04,102
Camp house	25,90,392	7,169	(13,29,030)	12,68,531	12,14,987	27,672	(11,145)	12,31,514	37,017
Furniture & Fixture	37,83,297	16,36,141	5,370	54,24,808	16,33,383	4,86,168	125	21,19,676	33,05,132
Equipment	36,17,026	6,64,903	(5,370)	42,76,559	14,68,845	5,16,162	(125)	19,84,882	22,91,677
Plant & Machinery	38,08,939	29,38,701	--	67,47,640	24,99,794	3,93,449	--	28,93,243	38,54,397
Bicycle	11,46,235	3,48,526	(1,83,547)	13,11,214	7,82,369	2,07,758	(1,80,647)	8,09,480	5,01,734
Deep tube well	6,82,695	--	(13,525)	6,69,170	33,178	66,918	--	1,00,096	5,69,074
Water tank	14,812	5,491	(12,303)	8,000	1,200	1,200	--	2,400	5,600
Tk. =	4,29,87,865	1,79,22,621	(2,09,375)	6,07,01,111	1,25,30,225	29,70,793	(1,80,647)	1,53,20,371	4,53,80,740

3. Construction work in progress (at cost):

Projects	Particulars	Amount
IV RDP	Building construction for office	4,000
VIII5 TARC Rangpur	"	35,77,379
		Tk. 35,81,379
		=====

4. Loans to groups

Project	Amount
I Sulla	41,864
IV Rural Development Programme	4,33,30,638
V Manikganj	29,88,264
VII Jamalpur Women's Programme	1,83,425

	Tk. 4,65,44,191
	=====

iv) An aggregate loan of Tk. 4,33,30,638 of Rural Development Programme has been arrived at, after providing Tk. 61,89,740 for bad and doubtful debts.

5. Deferred Revenue expenditure *

Projects	Particulars	Amount
Aarong Dhanmondi:	Glass & Sign board	26,059
	Building improvement	2,49,169

		2,75,228
Aarong Chittagong:	Glass & Sign board	29,310
	Building improvement	1,18,867

		1,48,177
Aarong Maghbazar :	Glass & Sign board	62,744
	Building improvement	53,007

		1,15,751
Aarong Sylhet	: Glass & Sign board	48,033
	: Building improvement	1,01,075
	: Furnishing	7,648

		1,56,756

		Tk. 6,95,912
		=====

This represents expenditures incurred by Aarong which are being charged to the accounts on monthly basis, as per previous practice.



6. Stock Stores and Spares:

Projects	Particulars	Amount
I - Sulla	: C.I. Sheets	794
III - Gonakendra	: News prints	1,99,428
IV - R.D.P.	: Poultry & Livestock materials	2,50,751
IX - Printing & publication:	Books	4,34,595
BRAC Main Fund	: Books & educational materials	1,20,748
BRAC Printers	: Work in progress	14,34,698
	: Raw materials	14,73,181
		<u>29,07,879</u>
Aarong Dhanmondi	: Handicrafts	24,85,796
Aarong Maghbazar	: Handicrafts	12,23,765
Aarong Chittagong	: Handicrafts	14,41,332
Asrong Sylhet	: Handicrafts	6,20,788
Aarong Central Service	: Handicrafts	21,08,383
		<u>Tk. = 1,17,94,259</u>

7. Advance, deposit and prepayments:

Name of the projects	Advances		Deposits	Prepay-ments	Amount
	Employees	Others			
P-I Sulla	18,600	5,703	--	--	24,303
P-II TARC Madhupur	--	--	3,000	--	3,000
P-III Gonakendra	--	2,770	--	3,103	5,873
P-IV Rural Dev. Programme	1,37,889	58,964	400	6,298	2,03,551
P-V Manikgonj	30,484	3,260	15,701	283	49,728
P-VI NPPE	--	--	--	20,485	20,485
P-VII J.W.P.	--	4,600	--	--	4,600
P-VIII TARC Savar	39,947	17,561	47,154	300	1,04,962
P-VIII3 TARC Pabna	4,200	--	--	142	4,342
P-VIIB TARC Rangpur	--	1,29,000	--	--	1,29,000
P-X Head office	1,83,393	29,41,250	--	47,495	31,72,138
P-XI Printing and Publication	--	1,47,842	--	--	1,47,842
P- C.S.P.	1,00,349	1,59,840	--	30,800	2,90,989
BRAC Printers	1,36,170	3,48,950	3,05,022	63,797	8,53,939
Aarong Dhanmondi	--	8,400	2,700	69,437	80,537
Aarong Chittagong	--	60,000	2,000	83,732	1,45,732
Aarong Maghbazar	--	300	--	88,980	89,280
Aarong Sylhet	--	--	5,00,000	56,382	5,56,382
Aarong Central Service	31,512	3,70,084	--	10,987	4,12,583
BRAC Main Fund	10,100	6,60,290	50,288	--	7,20,678
	<u>Tk. = 6,92,644</u>	<u>49,18,814</u>	<u>9,26,265</u>	<u>4,82,221</u>	<u>70,19,944</u>



8. Sundry Debtors/Accounts receivable:

Project	Particulars	Sundry Debtors	Accounts Receivable	Total
I-Sulla	House rent	--	1,125	1,125
III-Gonakendra	Avertisement	--	29,723	29,723
VIII-TARC Savar	Training Bill	--	93,840	93,840
X-Head office	Sundry receivable	--	75,229	75,229
XI-Printing & Publication	Credit sale of goods	53,138	--	53,138
BRAC Printer's	Credit sale and Supplies	36,87,592	--	36,87,592
Aarong Dhanmondi	Credit sale of Handicrafts	--	1,94,894	1,94,894
Aarong Moghbazar	Credit sale of Handicrafts	--	12,034	12,034
Aarong Central Service	Credit sale of Handicrafts	--	1,69,643	1,69,643
BRAC Main Fund:	i) Interest	--	15,018	15,018
	ii) Sales of education materials	43,164	--	43,164
		<u>Tk. 37,83,894</u>	<u>5,91,506</u>	<u>43,75,400</u>

* Sundry debtors in aggregate amounting to Tk.36,87,592 on account of BRAC Printers have been arrived at after providing Tk.9,06,230 for bad and doubtful debts.

9. BRAC Main Fund current accounts with other projects:

Name of the Projects	Debit balance Shown in BRAC Main Fund books	Credit balance Shown in the corresponding project books	Difference
BRAC Printers	72,62,072	68,37,296	4,24,776
Aarong Dhanmondi	26,02,078	25,50,132	51,946
Aarong Chittagong	23,08,054	19,47,844	3,60,210
Aarong Maghbazar	16,40,396	16,32,463	7,933
Aarong Central service	6,03,991	3,64,147	2,39,844
Aarong Sylhet	7,18,910	7,28,137	(9,227)
Aarong Gulshan	(5,00,000)	--	(5,00,000)
	<u>Tk. 1,46,35,501</u>	<u>1,40,60,019</u>	<u>5,75,482</u>



10. Cash at bank:

Head Office

Current and Savings bank accounts:

Standard Chartered Bank: Current A/c No. 06-50-522	20,217
Standard Chartered Bank: Current A/c No. 06-50-502	2,25,239
Standard Chartered Bank: Current A/c No. 05-50-524	29,02,620
Sonali Bank. Mohakhali : Current A/c No.- CD/B-1	3,06,534
Sonali Bank. Parashgonj: Current A/c No.- CD/B-20	98
Janata Bank. Motijheel : Current A/c No.- CD/8146	3,765
Janata Bank. Mohakhali : Current A/c No.- CD/1927	1,96,202
Agrani Bank. Mohakhali : Current A/c No.- CD/1443	20,247
B.C.C.I Motijheel : Current A/c No.- CD/493	5,187
American Express Bank : Current A/c No.- CD/4100455	9,497
Banque Indosuez : Current A/c No.- CD/145-75-201-57	40,304
Standard Chartered Bank: Savings A/c No.- 1606	3,198
	<hr/>
	37,33,108
	<hr/>

Short term Deposit:

Janata Bank, Mohakhali : STD No. 8	7,43,380
Agrani Bank, Mohakhali : STD No. 17	7,99,622
American Express Bank : STD No. 887	24,792
	<hr/>
	15,67,794
	<hr/>

Fixed Deposit:

Janata Bank, Mohakhali	35,00,000
Sonali Bank, Mohakahli	25,00,000
Sonali Bank, Saturaia	3,000
Agrani Bank, Mohakhali	25,00,000
Banque Indosuez	150,00,000
Standard Chartered Bank	105,00,000
Arab Bangladesh Bank Ltd.	50,00,000
American Express Bank	10,00,000
B.C.C.I	50,00,000
	<hr/>
	450,03,000
	<hr/>



Field Offices:

Current Accounts with Banks:

I - Sulla	455
II - TARC Madhupur	44,090
IV - R.D.P.	30,98,467
V - Manikganj	3,30,030
VII J.W.P.	41,628
VIII TARC Savar	78,979
VIII3 TARC Pabna	34,936
VIII5 TARC Rangpur	1,16,611
Child Survival Programme	9,00,379
Aarong Dhanmondi	1,34,453
Aarong Chittagong	1,61,695
Aarong Moghbazar	61,278
Aarong Sylhet	--
Aarong Central Service	1,29,851
BRAC Printers	1,93,685
	<u>53,26,537</u>
	<u>Tk. 5,56,30,439</u>

11. Cash in hand including cash items:

	Cash in hand including cash items	In transit	Amount
Head office	2,65,111	--	2,65,111
I - Sulla	8,881	--	8,881
II - TARC Madhupur	8,629	--	8,629
IV - R.D.P.	5,22,721	4,78,330	10,01,051
V - Manikganj	284	--	284
VII J.W.P.	36,750	--	36,750
VIII TARC Savar	63,497	--	63,497
VIII3 TARC Pabna	11,606	--	11,606
VIII5 TARC Rangpur	11,043	--	11,043
Child Survival Programme	7,43,160	4,47,658	11,90,818
Aarong Dhanmondi	39,735	--	39,735
Aarong Chittagong	1,45,685	--	1,45,685
Aarong Moghbazar	36,459	--	36,459
Aarong Sylhet	1,23,225	--	1,23,225
Aarong Central Service	96,251	--	96,251
BRAC Printer's	2,90,521	--	2,90,521
	<u>Tk. 24,03,558</u>	<u>9,25,988</u>	<u>33,29,546</u>

12. Liabilities for goods:		Particulars	Amount
BRAC Printers		Cost of Raw materials	10,34,049
Aarong Central Service		Cost of Handicrafts	<u>4,11,818</u>
		Tk.	<u>14,45,867</u>
13. Liabilities for Expenses:		Particulars	Amount
I-Sulla		Leave salary, Travelling bill, Meal charge	735
III-Gonokendra		Writers fee,	5,265
IV-R.D.P		Salary, Electricity bill, T.A. bill, Construction & others	2,89,765
V-Manikganj		Electricity bill, Telephone, T.A. bill, Leave salary & others	41,604
VI-NFPE		Advertisement bill, and cost of education materials	11,600
VII-J.W.P.		Electricity and telephone bill	1,850
VIII-TARC Savar		Food charge and Transport bill	59,500
VIII3-TARC Pabna		Electricity and Labour bill	9,600
X-Head office		Salary, House rent, Conveyance, Utilities etc.	1,96,876
XI-Printing & Publication		Royalty	12,850
XIIIA-Rural Enter- prise Project		Photostat charge	15
Child Survival Programme		Salary, Electricity bill Conveyance etc.	10,26,159
Aarong Dhanmondi		Electricity, Wasa, Telephone etc.	41,797
Aarong Chittagong		" " " "	6,400
Aarong Moghbazar		" " " "	19,299
Aarong Central Service		" " " "	10,200
BRAC Printers		Interest, Electricity, Wasa, Gas Telephone, Wages, and overtime.	3,58,698
BRAC Main Fund		Bonus	<u>6,87,592</u>
		Tk.	<u>27,79,805</u>

এম. আহমেদ এণ্ড কোং
চার্টার্ড একাউন্টেন্টস্
M. AHMED & CO.
CHARTERED ACCOUNTANTS

Telephones : Off. 230646
Res. 403705
67, Bangabandhu Avenue
Dhaka-2

14. <u>Other finance:</u>	<u>Particulars</u>	<u>Amount</u>
III-Gonakondra	Advance Subscription	4,176
IV-R.D.P.	Security deposits	76,917
V-Manikganj	Security Deposits	39,015
VII-J.W.P.	Group savings	690
VIII-TARC Savar	Advance against Training bill	680
VIII5 TARC Rangpur	Security Deposit	23,652
X Head Office	Employees income tax, P.P.	2,76,855
BRAC Main Fund	Advance against Consultancy and expenditure	75,317
Aarong Dhanmondi	Advance against sales	7,055
Aarong Central Service	" " "	26,151
BRAC Printers	Advance against Printing works, Employees income tax and Municipal Tax.	1,06,790

		Tk. 6,37,298
		=====



15. Capital funds:

Project/ Programme	Balance at 1 January, 1986	Surplus/ (Deficit) of income over Expenditure	Adjustments during the year	Balance as at 31 December, 1986
I-Sulla	2,62,945	--	--	2,62,945
II-TARC Madhupur	27,122	(17,040)	2,40,490	2,50,572
III-Gonakendra	1,80,814	--	--	1,80,814
IVA-Outreach	25,86,245	--	(25,86,245)	--
IV-Rural Development Programme	--	3,62,09,074	4,56,62,488	8,18,71,562
V-Manikganj	3,05,187	12,89,492	--	15,94,679
VIA-Non Formal Primary Education	6,44,440	(25,96,424)	--	(19,51,984)
VII-Jamalpur Women's Programme	(80,454)	2,38,144	--	1,57,690
VIII-TARC Savar	69,12,447	(2,94,382)	--	66,18,065
VIII3-TARC Pabna	46,08,995	16,79,216	--	62,88,211
VIII4-TARC Jessore	45,29,000	(50,000)	--	44,79,000
VIII5-TARC Rangpur	45,28,999	(2,68,150)	--	42,60,849
IX-OTEP	49,00,524	(33,63,791)	--	15,36,733
XI-Printing & Publication	2,70,888	--	--	2,70,888
XII-Institutional Dev. Program	7,74,423	(7,67,340)	--	7,083
XIIIA-Rural Enterprise Project	18,10,428	(7,38,786)	--	10,71,642
XIIIB-Flood Rehabili- tation Program	8,94,280	(5,48,296)	--	3,45,984
XV-R.C.T.P.	4,32,85,063	--	(4,32,85,063)	--
XX-Child Survival Program	--	2,84,10,693	--	2,84,10,693
BRAC Main Fund	4,31,27,624	38,23,924	--	4,69,51,548
BRAC Printers	35,32,118	26,94,265	(26,94,265)	35,32,118
Aarong Dhanmondi	24,84,107	5,02,950	(22,28,756)	7,58,301
Aarong Chittagong	1,50,189	48,641	52,516	2,51,346
Aarong Maghbazar	53,054	(1,07,035)	1,58,309	1,04,328
Aarong Sylhet	(29,851)	(1,74,124)	11,09,274	9,05,299
Aarong Central Service	5,62,436	(3,64,387)	20,58,781	22,56,830
	<u>Tk. 12,63,21,023</u>	<u>6,56,06,644</u>	<u>(15,12,471)</u>	<u>19,04,15,196</u>



Exhibit - 1

Donation Schedule:

Donors	Projects	Annexures	Amount
Diakona (SPCA)	IX-OTEP	3	68,92,772
S.D.C.	IX-OTEP	3	1,53,28,996
UNICEF	IX-OTEP	3	44,04,856
			<u>2,66,26,624</u>
UNICEF	Child Survival Programme	6	48,79,877
S.I.D.A.	Child Survival Programme	6	1,54,80,850
S.D.C.	Child Survival Programme	6	1,80,00,000
			<u>3,83,60,727</u>
NOVIB	IV-Rural Development Programme	7	3,87,42,100
E.Z.E	IV-Rural Development Programme	7	1,37,85,700
NORAD	IV-Rural Development Programme	7	10,00,000
			<u>5,35,27,800</u>
E.Z.E	V-Manikganj	1	35,23,498
Bread for the World	V-Manikganj	1	3,99,950
			<u>39,23,448</u>
NOVIB	VIII3- TARC Pabna	2	22,16,561
OXFAM American	VII- Jamalpur Women's Programme	1	10,27,765
Christian Aid	Aarong	Note - 15	8,07,870
Bread for the World	Aarong	Note - 15	5,00,000
			<u>13,07,870</u>
			<u><u>12,69,90,795</u></u>

Tk. 12,69,90,795



ANNEXURE 1

BANGLADESH RURAL ADVANCEMENT COMMITTEE
Statement of Income and Expenditure
For the year ended 31st December 1986

Income:	P-I Sulla	P-III Gonakendra	P-V Manikgonj	P-VI H.P.P.S.	P-VII J.W.P.	P-XI Printing & Publication	P-XII Inatt. develop.	TOTAL Amount
Donation	-	-	39,23,448	-	10,27,765	-	-	49,51,213
Interest and service charge	-	-	-	-	29,354	-	-	29,354
Subscription & advertisement	-	88,056	-	-	-	-	-	88,056
Publication sales	-	1,44,443	-	-	-	1,76,405	-	3,20,848
Miscellaneous income	20,197	24	-	-	-	-	-	20,221
Internal resources	7,02,554	4,72,866	-	-	-	1,10,373	-	12,85,793
	Tk.= 7,22,751	7,05,389	39,23,448	-	10,57,119	2,86,778	-	66,95,485
Expenditure:								
Salaries and benefits	5,12,736	2,68,450	14,92,969	11,01,256	3,95,788	28,025	-	37,99,224
Travelling & Transportation	79,426	12,770	2,40,515	82,773	63,444	3,961	-	4,82,889
Rent & Utilities	7,158	-	66,010	49,305	40,667	50,000	-	2,13,140
Postage, Stationeries & Supplies	5,807	18,873	72,086	-	16,266	844	-	1,13,876
General expenses	14,554	-	-	-	24,076	-	-	38,630
Repair & maintenance	46,269	-	78,196	15,594	-	-	-	1,40,059
Training	58,453	-	2,49,129	6,902	72,033	-	3,76,467	7,62,984
Programme Supplies	(1,652)	-	3,58,327	2,71,633	1,11,719	-	-	7,40,027
Newsprint, Printing, Writer & artist fees	-	3,85,058	-	-	-	1,17,906	-	5,02,964
Books, journals & commission	-	20,068	-	-	-	43,421	64,670	1,28,159
Progm. edu. materials supplies	-	-	-	6,42,755	1,000	-	-	6,43,755
Miscellaneous expenses	-	-	-	-	-	42,621	-	42,621
Study tour	-	-	-	-	-	-	72,711	72,711
Short term local consultancy	-	-	-	1,69,038	-	-	2,53,492	4,22,530
H.O. logistics & administrative exp.	-	-	14,815	2,39,867	88,000	-	-	3,42,682
Depreciation	-	170	61,909	17,301	5,982	-	-	85,362
	7,22,751	7,05,389	26,33,956	25,96,424	8,18,975	2,86,778	7,67,340	85,31,613
Surplus/(deficit) of income over expenditure transferred to capital fund (Note-15)	-	-	12,89,492	(25,96,424)	2,38,144	-	(7,67,340)	(18,36,128)
	Tk.= 7,22,751	7,05,389	39,23,448	-	10,57,119	2,86,778	-	66,95,485

BANGLADESH RURAL ADVANCEMENT COMMITTEE
 Statement of Income and Expenditure
 For the year ended 31st December 1986

ANNEXURE-2

INCOME:	P=IIA TARC Madhupur	P=VIII TARC Savar	P=VIII3 TARC Fadna	P=VIII4 TARC Jessore	P=VIII5 TARC Bangpur	Total Amount
Donation	--	--	22,16,561	--	--	22,16,561
Training fees receipts	7,74,637	20,86,754	2,75,377	--	--	31,36,768
Agriculture and horticulture	22,925	68,597	--	--	--	91,522
Poultry and animal husbandry	521	1,83,983	--	--	--	1,84,504
Fisheries	--	28,406	--	--	--	28,406
Apiculture	160	--	--	--	--	160
Dairy	--	44,032	--	--	--	44,032
Internal resources	--	1,60,640	--	--	--	1,60,640
	<u>Tk.= 7,98,243</u>	<u>25,72,412</u>	<u>24,91,938</u>			<u>58,62,593</u>
Expenditure:						
Salaries and benefits	4,14,390	12,57,251	4,50,758	--	--	21,22,399
Travelling and Transportation	51,228	1,52,662	28,694	--	--	2,32,584
Training educational materials	5,500	43,406	7,681	--	--	56,587
Postage, Stationery and Supplies	7,705	50,975	3,018	--	--	61,698
Rent and Utilities	13,833	1,72,659	6,883	--	--	1,93,375
Maintenance expenses	25,779	1,22,694	29,199	--	--	1,77,672
General expenses	46,704	--	--	--	--	46,704
Trainees food and accomodation exp.	1,49,204	1,72,262	--	--	--	3,21,466
Agriculture and horticulture	12,993	83,857	10,142	--	--	1,06,992
Poultry and animal husbandry	5,285	2,37,211	897	--	--	2,43,393
Fisheries	--	45,650	1,671	--	--	47,321
Apiculture	473	--	--	--	--	473
Dairy	--	59,579	--	--	--	59,579
Medical programme	--	83	--	--	--	83
H.O. logistics & administrative expenses	59,000	96,000	2,51,500	50,000	2,64,036	7,20,636
Depreciation	23,189	3,72,505	22,179	--	4,114	4,21,987
	<u>8,15,283</u>	<u>28,66,794</u>	<u>8,12,722</u>	<u>50,000</u>	<u>2,68,150</u>	<u>48,12,949</u>
Surplus/(deficit) of income over expenditure transferred to Capital Fund (Note-15).	(17,040)	(2,94,382)	16,79,216	(50,000)	(2,68,150)	10,49,644
	<u>Tk.= 7,98,243</u>	<u>25,72,412</u>	<u>24,91,938</u>			<u>58,62,593</u>

ANNEXURE-3

**BANGLADESH RURAL ADVANCEMENT COMMITTEE
P-IX Oral Therapy Extension programme
Statement of Income and Expenditure for the period
ended 31st December 1986**

<u>Income:</u>	<u>Amount</u>
Donation	266,26,624
Bank interest	90,318

Tk.=	267,16,942
	=====
 <u>Expenditure:</u>	
Salaries and benefits	188,30,464
Accommodation and transportation	35,17,567
Recruitment and staff development expenses	6,07,227
Programme materials supplies	31,06,083
Stationery and other office supplies	2,41,719
Training	6,36,305
Publicity	11,56,706
Laboratory	1,97,098
Evaluation	9,41,765
Transport Running expenses	1,08,000
General expenses	42,786
Rent and utilities	1,41,000
Programme management and logistics support	2,55,000
Depreciation	2,99,013

Surplus/(Deficit) of income over expenditure transferred to capital fund (Note-15)	300,80,733
	(33,63,791)

Tk.=	267,16,942
	=====



ANNEXURE-4

**BANGLADESH RURAL ADVANCEMENT COMMITTEE
P=XIIIA - Rural Enterprise Project
Statement of Income and Expenditure for the year
ended 31st December 1986**

<u>Income:</u>	<u>Amount</u>
Donation	-- ----- -----
	Tk.=
	----- -----
 <u>Expenditure:</u>	
Salaries and benefits	3,34,840
Travelling and transportation	53,137
Consultation expenses	28,140
Programme supplies	35,828
Printing, Stationery and office supplies	20,953
Rent and utilities	96,000
Transport running expenses	60,466
Depreciation	1,09,422
	----- 7,38,786
Surplus/(Deficit) of income over expenditure transferred to capital fund (Note-15)	(7,38,786) ----- -----
	Tk.=
	----- -----



এম. আহমদ এণ্ড কোং
চার্টার্ড একাউন্টেন্টস্
M. AHMED & CO.
CHARTERED ACCOUNTANTS

Telephones : Off. 230646
Res. 403705
67, Bangabandhu Avenue
Dhaka-2

ANNEXURE-5

BANGLADESH RURAL ADVANCEMENT COMMITTEE
P-XIIIIB ~ Flood Rehabilitation Programme
Statement of Income and Expenditure for the year
ended 31st December 1986

Income:	Amount
Donation	--

	Tk.=

	=====
Expenditure:	
Pond re-excavation	5,07,508
Land reclamation	31,083
Irrigation, canals, and embankment	1,192
Tree plantation	8,513

	5,48,296
Surplus/(Deficit) of income over expenditure transferred to capital fund (Note-15)	(5,48,296)

	Tk.=
	--
	=====



ANNEXURE-6

**BANGLADESH RURAL ADVANCEMENT COMMITTEE
Child Survival Programme (CSP)
Statement of Income and Expenditure for the period
ended 31st December 1986**

Income:	Amount
Donation	383,60,727

	Tk.= 383,60,727
	=====
 Expenditure:	
Salaries and benefits	53,28,400
Accommodation and transportation	14,23,473
Recruitment and staff development	1,97,351
Programme materials supplies	10,03,244
Stationery and other office supplies	94,026
Training	1,42,865
Transport Running expenses	40,048
Educational materials and publicity	4,46,474
Research and Evaluation	4,06,990
Bank charge	10,978
Programme management and logistics support	8,56,185

	99,50,034
Surplus/(Deficit) of income over expenditure transferred to capital fund (Note-15)	284,10,693

	Tk.= 383,60,727
	=====



BANGLADESH RURAL ADVANCEMENT COMMITTEE
P-IV = RURAL DEVELOPMENT PROGRAMME (RDP)
Statement of Income and Expenditure
for the year ended 31st December 1986

ANNEXURE-2

	Monohardi	Shibpur	Gbiar	Narshingdi	Pabna	Gazaria	Syghoria	Baraigram
INCOME:								
Donation	---	---	---	---	---	---	---	---
Interest & Service charge	7,71,672	3,93,410	5,98,722	3,43,160	2,99,479	6,35,308	2,41,723	3,74,292
Tk. =	7,71,672	3,93,410	5,98,722	3,43,160	2,99,479	6,35,308	2,41,723	3,74,292
EXPENDITURE:								
Salaries & benefits	3,08,945	3,04,383	3,49,980	2,85,071	2,87,986	2,87,260	2,94,039	2,88,780
Training	23,495	26,646	60,220	12,564	26,429	26,441	64,371	61,729
Travelling & Transport	31,415	23,472	43,250	27,350	35,084	41,424	25,544	34,999
Educational materials	---	60	152	81	---	367	237	---
V.O. members Training	6,785	25,522	3,611	7,839	78	24,022	11,159	21,818
V.O. members workshop	455	103	3,865	643	2,200	2,770	590	---
Books and Journals	---	---	---	---	---	---	150	275
Consultancy	---	---	---	---	500	18,560	---	---
Supplies	2,793	477	3,282	2,201	362	340	632	7,950
Technical follow up	---	---	---	---	---	---	4,210	254
Plant nursery	---	---	---	312	20	---	12,725	75
Rural facility development	---	---	---	---	---	---	---	---
Poultry farm for input supply	---	---	---	---	---	---	---	---
Recruitment & Training	1,414	1,732	3,926	2,231	7,745	43	2,094	3,537
Data processing	---	---	---	---	---	---	---	---
Evaluation	---	---	---	---	---	---	---	---
Rent	---	---	---	---	3,318	1,820	---	---
Utilities	5,844	5,536	6,788	5,240	12,340	5,711	7,793	10,252
Stationeries	2,672	8,212	3,820	9,069	7,386	5,025	7,063	7,835
Maintenance	5,850	7,634	24,907	9,332	7,971	7,756	7,901	14,984
General Expenses	28,777	6,232	11,959	20,904	13,426	10,988	6,842	4,032
Depreciation	28,037	24,770	21,640	27,394	25,840	33,068	31,029	35,226
Bad debts expenses	---	---	---	---	---	---	---	---
H.O. Logistic expenses	---	---	---	---	---	---	---	---
Emergency expenses	---	---	---	---	---	---	---	---
	4,46,482	4,34,779	5,37,400	4,10,231	4,30,685	4,65,595	4,76,379	4,91,746
Surplus/(Deficit) of income over expenditure transferred to capital fund (Note-15) Tk. =	3,25,190	(41,369)	61,322	(67,071)	(1,31,206)	1,69,713	(2,34,656)	(1,17,454)
Tk. =	7,71,672	3,93,410	5,98,722	3,43,160	2,99,479	6,35,308	2,41,723	3,74,292

Contd....P/2

- 2 -

	Pulbaria	Boiler	Daulatpur	Kotwali	Chatmohor	Goalanda	Kachikata	Amdia	Trishai
Income:									
Donation	--	--	--	--	--	--	--	--	--
Interest & Service charge	2,80,860	3,18,116	3,39,196	2,12,242	2,66,023	3,54,764	1,19,167	1,20,396	1,71,859
Tk.=	2,80,860	3,18,116	3,39,196	2,12,242	2,66,023	3,54,764	1,19,167	1,20,396	1,71,859
Expenditure:									
Salaries & benefits	2,84,081	2,82,150	2,72,881	2,68,346	2,79,338	2,86,264	2,47,132	2,24,622	2,53,686
Training	40,648	62,229	41,837	55,640	63,345	49,201	32,975	21,534	67,564
Travelling & Transport	19,598	21,327	25,028	27,449	26,622	23,675	20,469	17,510	23,126
Educational materials	296	7,628	632	61	473	1,110	270	256	812
V.O. members Training	14,835	11,206	55,094	18,318	3,234	923	54,101	22,419	23,227
V.O. members workshop	860	2,111	632	776	--	3,370	3,016	558	2,570
Books and Journals	--	--	--	--	--	--	--	--	--
Consultancy	--	--	--	1,416	--	--	--	--	--
Supplies	154	3,294	350	--	1,954	4,576	3,703	5,993	5,139
Technical follow up	--	--	--	--	--	--	--	--	--
Plant nursery	--	1,463	--	275	5,411	1,788	4,625	--	1,856
Rural facility development	--	--	--	--	--	50	--	--	--
Poultry farm for input supply	--	--	--	--	--	--	--	--	--
Recruitment & Training	1,689	2,899	3,419	2,240	6,101	2,805	3,710	2,299	12,528
Data processing	--	--	--	--	--	--	--	--	--
Evaluation	--	--	--	--	90	--	--	--	--
Rent	--	--	--	--	1,978	--	400	1,080	5,200
Utilities	10,659	3,804	3,157	15,385	6,071	10,579	11,757	3,667	9,439
Stationeries	4,925	5,734	7,810	6,234	3,181	5,823	7,085	6,714	6,564
Maintenance	4,561	5,616	29,391	5,838	5,492	4,361	9,498	21,060	11,097
General Expenses	5,824	3,170	3,644	7,779	4,895	8,400	6,649	9,885	7,601
Depreciation	24,662	22,994	31,576	26,104	23,393	24,395	14,697	13,332	13,292
Bad debts expenses	--	--	--	--	--	--	--	--	--
H.O. Logistic expenses	--	--	--	--	--	--	--	--	--
Emergency expenses	--	--	--	--	--	--	--	--	--
	4,12,792	4,35,625	4,75,451	4,35,661	4,31,578	4,27,320	4,20,087	3,50,929	4,43,701
Surplus/(Deficit) of income over expenditure transferred to capital fund (Note-15) Tk.	(1,31,932)	(1,17,509)	1,36,253	(2,23,419)	(1,65,555)	(72,556)	(3,00,920)	(2,30,533)	(2,71,842)
	2,80,860	3,18,116	3,39,196	2,12,242	2,66,023	3,54,764	1,19,167	1,20,396	1,71,859

Contd....P/3

- 3 -

	Hargoz	Daragram	Kawalipara	Dakabor	Bakokura	Nalitabari	Nonni	Balihuri	Lowchapara
Income:									
Donation	---	---	---	---	---	---	---	---	---
Interest & Service charge	93,274	70,491	69,727	46,329	29,628	6,469	22,890	34,805	9,963
Tk.=	93,274	70,491	69,727	46,329	29,628	6,469	22,890	34,805	9,963
Expenditure:									
Salaries & benefits	2,74,928	2,53,903	2,50,499	2,48,946	1,84,376	1,58,926	2,04,428	1,29,812	1,19,046
Training	28,453	28,994	20,144	1,01,590	63,840	70,655	46,274	45,192	35,388
Travelling & Transport	18,374	17,113	25,175	42,543	15,420	13,746	20,454	7,246	4,121
Educational materials	43,131	30,896	33,187	49,913	42,551	34,801	34,906	557	515
V.O. members Training	20,511	23,345	20,971	6,441	10,827	33,702	15,621	18,725	19,593
V.O. members workshop	422	11	65	1,177	1,165	143	30	779	979
Books and Journals	---	390	---	---	---	---	---	---	---
Consultancy	---	---	---	---	---	---	---	---	---
Supplies	1,933	830	3,992	45,126	25,952	---	3,349	3,494	50
Technical follow up	---	---	---	---	---	---	---	---	---
Plant nursery	960	661	1,586	6,294	(4)	---	1,797	946	506
Rural facility development	---	---	---	3,897	126	---	2,587	---	---
Poultry farm for input supply	---	---	---	---	---	---	---	---	---
Recruitment & Training	721	237	288	2,884	2,715	4,980	2,214	4,532	5,446
Data processing	---	---	---	---	---	---	---	---	---
Evaluation	---	---	---	---	---	---	---	---	---
Rent	8,080	11,842	9,179	4,040	4,826	10,400	4,752	---	---
Utilities	1,566	1,726	16,886	55,376	1,404	1,116	1,102	5,486	1,639
Stationeries	4,757	6,853	5,907	5,816	2,378	3,468	5,245	5,269	5,993
Maintenance	11,395	3,536	14,507	10,623	4,600	2,254	8,175	2,612	3,978
General Expenses	4,742	4,779	11,557	11,754	6,729	6,486	9,398	(529)	6,255
Depreciation	12,514	9,304	13,034	10,448	16,529	4,852	12,597	13,293	12,192
Bad debts expenses	---	---	---	---	---	---	---	---	---
H.O. Logistic expenses	---	---	---	---	---	---	---	---	---
Emergency expenses	---	---	---	39,733	40,000	75,000	37,350	6,357	30,300
	4,32,487	3,94,420	4,26,977	6,46,601	4,23,434	4,20,529	4,10,279	2,43,771	2,46,001
Surplus/(Deficit) of income over expenditure transferred to capital fund (Note-15) Tk=	(3,39,213)	(3,23,929)	(3,57,250)	(6,00,272)	(3,93,806)	(4,14,060)	(3,87,389)	(2,08,966)	(2,36,038)
	93,274	70,491	69,727	46,329	29,628	6,469	22,890	34,805	9,963

Contd....P/4

- 4 -

	Hirzampur	Hobera	Varshi	Chowbar	Kalaroa	Goalchatore	Navaron	Bakara	Jhikaragacha
Income:									
Donation	---	---	---	---	---	---	---	---	---
Interest & Service charge	40,063	84,593	73,042	50,571	42,710	44,214	28,688	31,193	46,371
Tk.=	40,063	84,593	73,042	50,571	42,710	44,214	28,688	31,193	46,371
Expenditure:									
Salaries & benefits	1,94,321	2,23,185	2,01,676	1,99,305	1,35,990	1,38,580	1,36,891	1,39,890	1,37,425
Training	50,099	36,285	37,946	37,862	34,719	35,821	34,075	44,389	41,521
Travelling & Transport	16,131	14,634	23,261	16,362	11,358	9,579	17,296	16,960	13,399
Educational materials	1,128	33,127	30,418	30,433	6,222	5,778	425	3,967	6,501
V.O. members Training	20,616	33,851	21,824	45,788	10,158	4,406	9,894	4,419	12,159
V.O. members workshop	361	160	2,195	518	---	---	60	---	338
Books and Journals	---	---	---	---	---	---	44	---	---
Consultancy	---	---	---	---	---	---	---	---	---
Supplies	14,253	1,738	16,458	4,548	577	904	1,646	640	760
Technical follow up	---	---	---	---	---	---	---	---	---
Plant nursery	269	---	25	---	342	---	---	---	---
Rural facility development	---	---	---	---	---	---	---	---	---
Poultry farm for input supply	---	---	---	---	---	---	---	---	---
Recruitment & Training	76	983	---	---	2,601	1,552	2,842	1,356	4,778
Data processing	---	---	---	---	---	---	---	---	---
Evaluation	---	---	---	---	---	---	---	---	---
Rent	18,200	11,135	4,058	10,486	9,500	---	15,000	750	---
Utilities	5,149	3,422	2,104	2,115	4,713	1,282	3,720	18,883	3,754
Stationeries	6,883	2,916	8,756	2,753	2,268	4,124	3,091	3,016	3,026
Maintenance	684	2,898	6,457	2,568	4,409	2,861	2,249	3,673	4,954
General Expenses	7,100	5,268	7,378	3,110	5,061	5,059	4,894	4,542	5,274
Depreciation	8,185	4,778	7,230	2,617	3,011	4,925	6,531	8,967	8,747
Bad debts expenses	---	---	---	---	---	---	---	---	---
H.O. Logistic expenses	---	---	---	---	---	---	---	---	---
Emergency expenses	---	---	---	---	1,51,950	61,704	57,082	1,68,891	70,598
	3,43,455	3,74,380	3,69,786	3,58,465	3,82,879	2,76,575	2,95,740	4,20,343	3,13,234
Surplus/(Deficit) of income	(3,03,392)	(2,89,787)	(2,96,739)	(3,07,894)	(3,40,169)	(2,32,361)	(2,67,052)	(3,89,150)	(2,66,863)
over expenditure transferred	---	---	---	---	---	---	---	---	---
to capital fund (Note-15) Tk=	40,063	84,593	73,047	50,571	42,710	44,214	28,688	31,193	46,371

Contd.....P/5

- 5 -

	Gaibanda	Bangpur	Sawnia	Altabdipur	Paglapir	Sreebordi
Income:						
Donation	--	--	--	--	--	--
Interest & Service charge	4,711	9,422	14,300	--	--	--
Tk.=	4,711	9,429	14,300	--	--	--
Expenditure:						
Salaries & benefits	1,27,323	2,10,740	1,22,814	37,658	90,525	99,059
Training	49,167	21,277	42,032	4,068	5,345	20,308
Travelling & Transport	16,125	46,813	14,588	8,148	10,535	8,877
Educational materials	8,510	7,580	6,410	2,024	2,319	5,957
V.O. members Training	32,332	38,201	21,199	25,679	15,310	38,769
V.O. members workshop	708	1,971	649	370	990	420
Books and Journals	--	--	--	--	--	--
Consultancy	--	--	--	--	--	--
Supplies	1,687	73	1,414	--	6	146
Technical follow up	--	--	--	--	--	--
Plant nursery	575	--	--	--	--	647
Rural facility development	--	--	--	--	--	--
Poultry farm for input supply	--	--	--	--	--	--
Recruitment & Training	--	--	--	--	--	--
Data processing	--	--	--	--	--	--
Evaluation	--	--	--	--	--	--
Rent	12,500	16,950	7,200	7,741	8,550	20,000
Utilities	1,343	5,811	991	2,943	4,421	3,525
Stationeries	7,046	3,990	1,875	2,031	4,528	2,804
Maintenance	3,827	29,032	1,783	3,407	6,519	4,211
General Expenses	4,334	16,073	5,625	6,879	6,325	5,234
Depreciation	4,345	9,699	3,563	1,161	4,019	6,840
Bad debts expenses	--	--	--	--	--	--
H.O. Logistic expenses	--	--	--	--	--	--
Emergency expenses	--	--	--	--	--	73,366
	2,69,822	4,08,210	2,30,143	1,52,909	1,59,392	2,90,163
Surplus/(Deficit) of income	(2,65,111)	(3,98,781)	(2,15,843)	(1,52,909)	(1,59,392)	(2,90,163)
over expenditure transferred						
to capital fund (Note-15)	Tk= 4,711	9,429	14,300	--	--	--

Contd.....P/6

- 6 -

	Boxbigonj	Laxmipur	Daranga	Muzirhat	Total Branch Amount	Head Office	Grand Total Amount
Income:							
Donation	--	--	--	--	--	5,35,27,800	5,35,27,800
Interest & Service charge	--	--	--	--	66,93,855	--	66,93,855
					66,93,855	5,35,27,800	6,02,21,655
Expenditure:							
Salaries & benefits	79,723	89,638	14,966	14,683	90,74,200	7,73,258	98,47,458
Training	28,497	2,567	--	--	17,04,176	36,492	17,40,668
Travelling & Transport	9,501	7,509	2,316	4,175	8,99,101	51,245	9,50,346
Educational materials	1,020	--	--	--	4,36,711	--	4,36,711
V.O. members Training	32,384	11,595	--	--	8,52,511	--	8,52,511
V.O. members workshop	280	614	--	--	38,924	--	38,924
Books and Journals	--	--	--	--	859	6,250	7,109
Consultancy	--	--	--	--	20,476	2,595	23,071
Supplies	--	--	--	--	1,72,776	--	1,72,776
Technical follow up	--	--	--	--	4,464	--	4,464
Plant nursery	--	--	--	--	43,154	--	43,154
Rural facility development	--	--	--	--	6,660	5,775	12,435
Poultry farm for input supply	--	--	--	--	--	--	--
Recruitment & Training	--	--	--	--	98,617	400	99,017
Data processing	--	--	--	--	--	--	--
Evaluation	--	--	--	--	90	--	90
Rent	13,000	5,600	1,000	1,400	2,30,985	--	2,30,985
Utilities	5,327	634	158	566	2,91,184	--	2,91,184
Stationeries	4,596	1,988	1,076	2,115	2,19,720	--	2,19,720
Maintenance	592	9,657	4,805	3,677	3,42,992	--	3,42,992
General Expenses	7,933	1,716	703	966	3,25,652	--	3,25,652
Depreciation	6,332	2,055	--	--	6,19,217	3,33,241	9,52,458
Bad debts expenses	--	--	--	--	--	30,00,000	30,00,000
H.O. Logistic expenses	--	--	--	--	--	35,63,525	35,63,525
Emergency expenses	45,000	--	--	--	8,57,331	--	8,57,331
Surplus/(Deficit) of income over expenditure transferred to capital fund (Note-15) Tk=	2,36,185 (2,36,185)	1,33,573 (1,33,573)	26,024 (26,024)	27,582 (27,582)	1,62,39,800 (95,45,945)	77,72,781 4,57,55,019	2,40,12,581 3,62,09,074
					66,93,855	5,35,27,800	6,02,21,655

ANNEXURE-8

BANGLADESH RURAL ADVANCEMENT COMMITTEE
BRAC Printers
Statement of Income and Expenditure
for the year ended 31st December 1986

<u>Income:</u>	<u>Amount</u>
Sales for printing works supplied	165,45,974
Interest from loans and advances	10,278
Miscellaneous income	6,305
	<u>165,62,557</u>
Less: cost of printing works supplied (Annexure-8A)	111,84,867
	<u>Tk. = 53,77,690</u> =====
 <u>Expenditure:</u>	
Administrative Expenses	17,82,613
Selling and distribution expenses	5,00,812
Provision for doubtful debts	4,00,000
	<u>26,83,425</u>
Surplus/(deficit) of income over expenditure transferred to capital fund (Note-15)	<u>26,94,265</u>
	<u>Tk. = 53,77,690</u> =====



ANNEXURE-8A

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

<u>Materials consumption:</u>	<u>Amount</u>
Opening stock	9,61,144
Add purchase(Net)	77,34,489
	<u>86,95,633</u>
Less: closing stock	14,73,181
	<u>72,22,452</u>
Add direct wages	17,58,144
Outside works bills	9,86,336
<u>Prime cost</u>	<u>99,66,932</u>
Add: Production overheads	12,68,572
Consumable supplies	1,02,689
Repairs and maintenance	1,13,970
Super costing operation	26,737
Depreciation	4,43,280
	<u>119,22,180</u>
Add opening work-in-progress	6,97,385
	<u>126,19,565</u>
Less: Closing work in progress	14,34,698
Cost of printing work supplies	<u>111,84,867</u>
	<u>=====</u>

Tk.= 111,84,867



ANNEXURE-9

**BANGLADESH RURAL ADVANCEMENT COMMITTEE
BRAC Main Fund
Statement of Income and Expenditure for the year
ended 31st December 1986**

<u>Income:</u>	<u>Amount</u>
Material sales	6,78,288
Bank interest	7,31,874
Interest from BRAC Industries Ltd.	15,23,759
Interest from BRAC Printer's	5,51,634
Interest from Aarong	9,88,073
Interest from loan and advances to employees	35,124
Miscellaneous income	65,948

	Tk.= 45,74,700
	=====

Expenditure:

Cost of materials sold	7,49,308
Membership fees	1,468

	7,50,776
Surplus/(Deficit) of income over expenditure transferred to capital fund (Note-15)	38,23,924

	Tk.= 45,74,700
	=====



ANNEXURE-10

BANGLADESH RURAL ADVANCEMENT COMMITTEE
 AARONG
 Statement of income and expenditure
 for the year ended 31st December 1986

	Dhanmondi	Chittagong	Mogb Bazar	Syibet	Central Service	Total Amount
Income:						
Sale	1,16,56,373	46,90,263	51,42,514	15,39,829	7,85,326	2,38,14,305
Less: Discount	35,952	1,836	11,036	1,535	---	50,359
Net Sale	1,16,20,421	46,88,427	51,31,478	15,38,294	7,85,326	2,37,63,946
Handling charge (Income)	---	---	---	---	15,42,147	15,42,147
Total Income	Tk.= 1,16,20,421	46,88,427	51,31,478	15,38,294	23,27,473	2,53,06,093
Expenditure:						
Opening Stock of Inventories	11,77,134	10,08,689	9,88,264	6,62,491	17,86,712	56,23,290
Adjustment	(3,70,440)	(65,441)	(2,09,801)	---	(77,792)	(7,23,474)
	8,06,694	9,43,248	7,78,463	6,62,491	17,08,920	48,99,816
Add: Purchase	1,03,15,764	41,92,855	43,11,416	12,98,401	2,07,16,357	4,08,34,793
Less: Return/transferred	2,03,031	2,82,883	81,870	1,90,793	1,97,21,679	2,04,80,256
Goods available for sale	1,09,19,427	48,53,220	50,08,009	17,70,099	27,03,598	2,52,54,353
Less: Closing Stock of inventories	24,85,796	14,41,332	12,23,765	6,20,788	21,08,383	78,80,064
Cost of goods sold	84,33,631	34,11,888	37,84,244	11,49,311	5,95,215	1,73,74,289
Gross income	31,86,790	12,76,539	13,47,234	3,88,983	17,32,258	79,31,804
Administrative & General Expenses						
Salaries & benefits	4,67,630	2,25,852	2,68,414	1,04,584	7,61,697	18,28,177
Travelling & transportation	6,776	18,330	4,943	9,786	1,80,605	2,20,440
Entertainment	17,444	4,424	8,071	2,713	19,565	52,217
Rent	1,33,000	51,840	1,05,600	9,600	2,05,714	5,05,754
Utilities	3,70,192	1,26,563	1,67,224	62,875	1,04,111	8,30,965
Publicity & advertisement	35,177	24,370	37,042	9,803	2,91,568	3,98,560
Packing	62,844	23,182	6,583	11,122	84,425	1,88,156
Postage & telephone	38,844	14,843	4,085	358	17,627	75,757
Stationery & supplies	31,892	16,270	33,553	10,119	30,637	1,22,471
Handling and transportation	7,06,983	3,17,157	3,16,778	95,534	1,20,625	15,57,077
Research & design	---	---	---	---	90,963	90,963
Miscellaneous expenses	990	9,023	402	165	14,220	24,800
Bank charge and interest	2,87,485	2,66,923	2,25,911	2,16,736	1,434	9,98,489
Through out expenses	15,370	---	---	---	17,838	33,208
Reduction expenses	3,54,450	65,441	2,10,699	---	63,677	6,94,267
Head office logistics and admn. expenses	36,000	24,000	24,000	---	36,000	1,20,000
Depreciation	1,18,763	39,080	40,964	29,712	55,939	2,84,458
Total Administrative & General expenses	26,83,840	12,27,898	14,54,262	5,61,107	20,96,645	80,25,759
Surplus/(Deficit) of income over exp.						
transferred to capital fund(Note-15)	Tk= 5,02,950	48,641	(1,07,035)	(1,74,124)	(3,64,387)	(93,955)

