

BANGLADESH RURAL ADVANCEMENT COMMITTEE  
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1984

HODA VASI CHOWDHURY & CO.  
CHARTERED ACCOUNTANTS  
DHAKA

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AUDITORS' REPORT TO THE MEMBERS OF THE GOVERNING BODY

We have examined the annexed Balance Sheet of Bangladesh Rural Advancement Committee (here-in-after referred to as the Committee) at 31 December 1984 and also the annexed statements of Income and Expenditure for the year then ended together with the notes thereto and subject to the contents of paragraphs 2, 3.01, 4, 5.01, 5.06, 6.02 and 14 of our letter H 786 dated 28 January 1986 we report that:

- a) we have obtained all the information and explanations which we have required;
- b) in our opinion, the annexed balance sheet and the annexed statements of income and expenditure together with the notes thereto have been drawn up in conformity with the rules and regulations of the Committee;
- c) 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,
- d) The books of account have been kept as per rules and regulations of the Committee.

Dhaka, 22 July 1986

  
Chartered Accountants  
HVC

## BANGLADESH RURAL ADVANCEMENT COMMITTEE

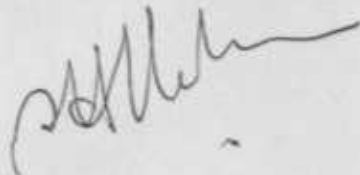
Balance Sheet at 31 December 1984

	Note	1984 Taka	1983 Taka
<b>Fixed assets</b>			
At cost		3,28,06,818	2,99,26,791
Less: Accumulated depreciation	4	1,03,90,786	85,74,232
		2,24,16,032	2,13,52,559
Construction work-in-progress - at cost	5	11,09,479	44,28,884
Investment in BRAC Industries Limited 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	29,29,625
		2,90,01,135	2,79,29,525
Deferred revenue expenditure	6	5,40,861	4,05,162
		5,30,67,507	5,40,96,830
<b>Current assets</b>			
Stocks, stores and spares	7	71,00,770	48,35,121
Loans, advances, deposits & prepayments	8	2,50,37,737	2,09,03,953
Sundry debtors/accounts receivable less provision	9	30,59,861	47,61,938
15% Interest bearing loan to BRAC Industries Limited		46,16,540	17,92,330
BRAC Main Fund			
Current account with projects		56,41,740	-
Less: Aggregate of balances shown in the books of corresponding projects	10	54,17,949	-
		2,23,791	-
Cash at banks	11	2,94,52,243	1,52,86,035
Cash on hand including cash items	12	13,46,723	7,23,572
		7,08,37,665	4,83,02,909
<b>Less: Current liabilities</b>			
For goods	13	3,30,972	36,39,990
For expenses	14	20,49,569	22,01,102
For other finance	15	7,75,892	12,80,530
Bank overdraft with Bank of Credit & Commerce International (Overseas) Ltd (Secured against hypothecation of stock and machinery)		7,45,289	8,61,656
		39,01,722	79,83,278
		6,69,35,943	4,03,19,691
	Taka	12,00,03,450	9,44,16,521

Contd.....P/2

## Represented by

Capital Fund	16	11,51,95,864	9,16,02,772
Gratuity and redundancy fund			
Balance at 1 January 1984		27,81,268	18,47,458
Addition during the year		12,62,357	9,31,830
		40,43,625	27,81,268
Reserve for land replacement			
Balance at 1 January 1984		26,481	21,356
Addition during the year		5,125	5,125
		31,606	26,481
Maintenance Reserve Fund			
Balance at 1 January 1984		6,000	-
Addition during the year		12,000	6,000
		18,000	6,000
Less: Adjusted against revenue expenses account		17,198	-
		802	6,000
Evaluation fund for OREP IX, Phase I		2,07,998	-
Reserve for grant to group management committee		5,23,555	-
	Taka	<u>12,00,03,450</u>	<u>9,44,16,521</u>




## BANGLADESH RURAL ADVANCEMENT COMMITTEE

Notes to the Accounts for the year ended 31 December 1984

## 1 Nature of Business

The principal activities of the committee are to provide moral, health and monetary aid to the rural people through rural-based projects. These projects being small scale manufacturing of handicrafts, co-operative farming, poultry farming, printing and publishing, training, exporting handicrafts, rehabilitation and family planning etc in nature which were either established entirely out of foreign donations or inter-project contributions are basically welfare oriented but some are profit motivated with a view to generating funds for financing non-profit making projects. Projects financed by donations from foreign donors require prior approval of the Government of the People's Republic of Bangladesh. A list of projects is given in annexed note 16.

## 2 Management of the Committee

The management of the committee is vested in the Governing body the members of which are elected at its Annual General Meeting.

## 3 Accounting Policies

## 3.01 Basis of Accounting

These accounts which represent the consolidation of the accounts of various projects who maintain independent books and records and no accounting records being maintained by the committee have been prepared on a going concern basis under the generally accepted accounting principles on historical cost convention. wherever appropriate the policies are explained in the succeeding notes.

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### 3.02 Fixed Assets

Fixed assets are carried in the books of the respective projects at cost. Any single item of expenditure of capital nature of Tk 300 or more is capitalised and profits or losses arising on their desposal are transferred to the capital fund of the respective projects.

### 3.03 Depreciation

Provision is made on a straight line method at varying rates and no depreciation is charged on additions made within three months of the closing of the books. Maintenance and repairing costs are charged to income and expenditure account of the respective projects.

### 3.04 Valuation of Inventories

These are valued at cost which is lower than their net selling price allowance being made for anticipated loss that might arise on the realisation of unsound items.

### 3.05 Foreign currency conversion

Receipts in foreign currencies are converted into local currency at the rates of exchange prevailing on the dates of such receipts.

### 3.06 Gratuity and redundancy scheme

An unfunded scheme is in operation for the benefit of the permanent employees and the provision for the liability under this scheme is made on a six month basis at the rate of one month's basic salary for each completed year of service of beneficiary including notice pay for one month based on his last month's basic salary.

### 3.07 General

- i) Figures appearing in the accounts have been rounded off to the nearest Taka.
- ii) wherever considered necessary previous year's figures have been re-arranged for the purpose of comparison.

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4 Statement of fixed assets

	C					D E P H S C I A T I U R N					WRITTEN DOWN value
	At 1 January 1954 Taka	additions during the year Taka	Transfers Taka	retirements Taka	At 31 December 1954 Taka	At 1 January 1954 Taka	For the year Taka	Transfers Taka	Retirements Taka	Total Taka	
Land and land developments	31,30,424	2,39,926	-	( 5,253)	33,65,097	-	-	-	-	-	33,65,097
Buildings	1,66,26,569	54,922	13,312	-	1,66,94,803	20,65,820	5,81,245	-	-	26,45,065	1,40,49,738
River crafts and other vehicles	10,21,175	4,02,000	780	-	22,23,955	11,20,803	3,52,495	2,271	-	14,75,569	7,48,336
Camp houses	8,99,371	89,676	-	-	9,89,047	8,18,131	61,358	-	-	8,79,489	1,09,748
Furniture and fixtures	26,30,272	4,05,526	(13,312)	( 6,532)	30,76,143	10,12,862	2,94,097	-	-	13,06,959	17,69,184
Office, factory and field equipment	15,10,931	15,96,428	6,000	( 42,278)	30,71,101	8,57,093	3,28,441	-	( 42,278)	11,43,256	19,27,345
Plant and machinery	23,54,031	81,000	-	-	24,35,031	22,98,004	56,649	-	-	23,54,653	80,378
Bicycles	8,87,609	86,915	( 780)	( 22,303)	9,51,441	4,23,519	1,65,829	(2,271)	( 1,292)	5,85,785	3,65,656
Furniture, fixtures and equipment	58,189	-	(58,189)	-	-	-	-	-	-	-	-
<b>Taka</b>	<b>2,99,26,791</b>	<b>29,56,395</b>	<b>-</b>	<b>( 76,566)</b>	<b>3,28,06,818</b>	<b>85,94,232</b>	<b>18,40,124</b>	<b>-</b>	<b>( 43,570)</b>	<b>1,03,90,786</b>	<b>2,34,16,032</b>
<b>1953 Taka</b>	<b>2,78,47,765</b>	<b>23,55,930</b>	<b>-</b>	<b>(2,76,912)</b>	<b>3,99,26,791</b>	<b>66,62,706</b>	<b>22,19,024</b>	<b>-</b>	<b>(2,81,498)</b>	<b>85,94,232</b>	<b>2,13,32,559</b>

Depreciation

Allocated to projects

Directly

Indirectly - Through Head office logistics and management expenses

13,29,880
<u>5,10,244</u>
<b>Taka 18,40,124</b>

5 Construction work-in-progress - at cost

Projects	Particulars	Taka
SCD IV		
Bolpur	Building construction for office	1,43,684
Imulapur		2,16,584
Kotwali		5,25,202
Chatschor		1,03,117
Goaland		1,17,682
Borgas		1,470
Daragan		<u>1,740</u>
<b>Taka</b>		<b>11,09,479</b>

Construction cost of SCD V of Rs. 35,22,978 has been transferred to Aashu Abed Foundation during the year.



## 6 Deferred revenue expenditure

Projects		Taka
Aarong, Dhansondi		
Glass and signs	8,749	
Renovation and rearrangement	<u>94,272</u>	1,03,021
Aarong, Maghbazar		
Glass and signs	1,12,141	
Building improvement	70,549	
Furnishing	<u>20,502</u>	2,03,199
Aarong, Chittagong		
Glass and signs	70,710	
Building improvement	1,55,923	
Furnishing	<u>8,000</u>	2,34,641
		<u>Taka 5,40,861</u>

The above expenditures incurred by Aarong are being charged to the accounts on monthly basis to ensure uniformity in the charge for such items.

## 7 Stocks, stores &amp; spares

Projects		
Sulla I		
C.I. Sheets		774
Gonokendra III		
Newsprints		64,733
MINDP V		
Tobacco		6,643
P.P. XIIA		
Books		1,24,161
RCYS XV		
Timber	20,318	
Ridges	<u>29,050</u>	49,368
BRAC Main Fund		
Books and education materials		3,61,271
BRAC Printers		
Work-in-progress	6,46,570	
Raw materials	<u>16,27,477</u>	22,74,047
Aarong, Central Service		
Handicrafts		11,63,747
Aarong, Dhansondi		
Handicrafts		10,00,735
Aarong, Maghbazar		
Handicrafts		7,19,709
Aarong, Chittagong		
Handicrafts		<u>13,34,522</u>
		<u>Taka 71,00,770</u>

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## 3 Loans, advances, deposits &amp; Prepayments

PROJECTS	LOANS	A D V A & G S S		DEPOSITS	PREPAYMENTS	TOTAL
	Taka	Others Taka	Employees Taka	Taka	Taka	Taka
Sulla I	43,156	5,703	7,412	-	-	56,271
Bonokendra III	-	11,997	2,000	1,138	-	15,135
Outreach IVA	45,750	5,250	13,230	-	10,399	74,629
MIRDP V	12,84,828	32,788	45,616	15,701	170	13,79,103
NFP& VIA	-	-	4,500	-	-	4,500
J&P VII	7,700	4,800	-	-	-	12,500
TARC VIII	-	8,39,899	19,991	47,154	181	9,07,225
OTAP IX	-	25,460	1,47,758	-	1,275	1,74,493
Head Office X	1,32,385	1,13,603	1,930	-	54,218	3,02,686
P.P. XIA	-	19,700	-	-	-	19,700
IDP XII	-	26,469	24,752	-	-	51,221
SRP XIVA	-	-	72	-	-	72
RCTP XV	* 1,84,30,097	13,33,582	63,785	1,367	339	1,98,29,110
BRAC Printers	-	1,12,387	55,289	2,67,337	23,668	4,58,681
BRAC Main Fund	-	13,96,283	100	50,238	-	14,46,671
Aarong, Dhansondi	-	90,920	300	2,700	-	93,920
Aarong, Central Service	-	2,270	1,000	-	-	3,270
Aarong, Chittagong	-	34,000	-	2,000	79,828	1,65,828
Aarong, Naghbazar	-	-	-	-	42,722	42,722
	Taka <u>1,99,44,416</u>	<u>41,05,051</u>	<u>3,87,785</u>	<u>3,87,635</u>	<u>2,12,800</u>	<u>2,50,37,737</u>

\*This amount is net of a provision of Tk 21,97,302.

## 9 Sundry debtors &amp; accounts receivable - Less provision

Project	Considered goods Taka	Considered doubtful Taka	Total Taka
Sulla I Expenses on account of FAC	19,451	-	19,451
Gonokendra III Advertisement bills	4,260	-	4,260
Outreach IVA Travelling bills recoverable	298	-	298
TANC VIII Training bills	46,025	19,750	
Sales proceeds of eggs	8,500	-	
	54,525	19,750	74,275
Head Office X Sundry receivables	2,023	10,650	12,673
BRAC Printers Receivable for sales & supplies	22,65,736	4,51,500	27,17,236
BRAC Main Fund Interest on fixed deposit account	6,87,726	-	
Receivable for credit sale of education materials	47,716	-	
	7,35,442	-	7,35,442
Aarong, Dhamondi receivable for credit sales	20,905	-	20,905
	<u>Taka 31,02,640</u>	<u>4,81,900</u>	<u>35,84,540</u>
Less: General provision for doubtful debts by BRAC Printers			<u>5,24,673</u>
		<u>Taka</u>	<u>30,59,867</u>

Contd...../8

## 10 BRAC Main Fund: current account with other project

	Debit balances shown in BRAC's books Taka	Credit balances shown in the corresponding projects' books Taka	Difference Taka
BRAC Printer	17,40,611	17,40,611	-
Aarong, Dhanmondi	(5,28,308)	(5,54,763)	26,455
Aarong, Chittagong	20,96,603	18,94,825	2,01,778
Aarong, Maghbazar	12,33,600	12,33,437	163
Aarong, Central Service	<u>10,99,234</u>	<u>11,03,839</u>	( 4,605)
Taka	<u>56,41,740</u>	<u>54,17,949</u>	<u>2,23,791</u>

## 11 Cash at banks

	Confirmed Taka	Unconfirmed Taka	Total Taka
Fund controlled Fixed deposits	60,00,000	1,95,03,000	2,55,03,000
Savings bank account	-	2,717	2,717
Current account	9,29,695	7,79,197	17,08,890
Other projects Savings bank account	-	8,248	8,248
Current account	<u>9,68,048</u>	<u>12,61,340</u>	<u>22,29,388</u>
Taka	<u>78,97,741</u>	<u>2,15,54,502</u>	<u>2,94,52,243</u>

## 12 Cash on hand including cash items certified by management

Fund controlled	44,063
Other projects	<u>13,02,654</u>
Taka	<u>13,46,717</u>

## 13 Liabilities for goods

Projects TARC II	2,59,562
Aarong, Central Service	75,562
BRAC Printers	<u>2,52,814</u>
Taka	<u>3,30,978</u>

Contd.....2/8

## 14 Liabilities for expenses

Projects	Taka
Julla I	150
TARC IIA	1,342
Gonokendra III	3,413
Outreach IVA	44,788
MLDP V	26,588
NFP& VIA	1,926
JWP VII	2,793
TARC VIII	10,570
OT&P IX	12,73,859
Head Office X	65,621
PP XIA	1,000
IDP XII	15,871
ERP XIVA	62,865
RCEP XV	21,201
Aarong, Dhamsondi	10,452
Aarong, Central Service	3,700
Aarong, Chittagong	10,860
Aarong, Maghbazar	37,700
BWF	2,52,070
BRAC Printers	<u>2,02,014</u>
	Taka <u>20,49,569</u>

Contd.,...P/9

## 15 Liabilities for other finance

Projects	Taka
Gonokendra III	1,02,735
MIRDV V	39,015
JWP VII	690
TARC VIII	3,159
Head Office X	1,76,910
PP XIA	7,675
Aarong, Central Service	1,00,100
RCTP XV	1,92,183
BRAC Printers	<u>1,53,425</u>
	Taka <u>7,75,892</u>

## 16 Capital fund

Projects	Balance at 1 January 1984 Taka	Surplus/(deficit) of income over expenditure for the year Taka	Adjustments made during the year Taka	Balance at 31 December 1984 Taka
Sulla I	5,51,157	( 3,95,600)	-	1,55,557
GK III	1,03,071	84	-	1,03,155
MIRDV V	58,21,735	( 10,28,635)	(34,75,731)	13,17,369
JWP VII	23,666	( 60,290)	-	( 36,624)
TARC VIII	59,77,347	4,37,185	-	64,14,532
PP XIA	800	( 2,486)	1,39,200	1,37,514
IDP XII	1,46,756	1,17,409	-	2,64,165
TARC IIA	-	27,122	-	27,122
Outreach IVA	-	49,60,959	-	49,60,959
NFPE VIA	-	( 33,582)	-	( 33,582)
OTEP IX	1,10,34,104	( 33,92,403)	-	76,41,701
FRP XIII(B>Note 17)	-	29,29,540	-	29,29,540
MURP XIV	69,794	-	( 69,794)	-
ERP XIVA	-	( 1,99,255)	-	( 1,99,255)
THDE OF TARC XIVB (Note 17)	-	22,97,844	-	22,97,844
RCTP & EZE XV & VI	2,70,67,948	1,67,86,634	-	4,38,54,582
BRAC Printers	35,32,118	16,00,001	(16,00,001)	35,32,118
BRAC Main Fund	<u>3,53,41,932</u>	<u>35,72,779</u>	<u>9,26,141</u>	<u>3,98,40,852</u>
Carried forward Tk	8,96,70,428	2,76,17,306	(40,80,185)	11,32,07,549

Contd.....P/10

Brought forward Tk	8,96,70,428	2,76,17,306	(40,80,185)	11,32,07,549
Aarong				
Central Service	-	( 87,138)	-	( 87,138)
Dhanmondi	20,16,279	1,21,221	( 1,25,950)	20,11,550
Chittagong	( 83,935)	1,77,543	-	93,608
Maghbazar	-	( 29,705)	-	( 29,705)
Taka	<u>9,16,02,772</u>	<u>2,77,99,227</u>	<u>(42,06,135)</u>	<u>11,51,95,864</u>

Annexures I,II,III,IV,V,VI,VII & VIII Note 16.1

Note 17 indicates donations received by the projects on which no expenditure has been made during the year.

16.1 Adjustments to the capital fund

.01 MIRD P V

Capital fund transferred to the income account of Gonokendra III 1,80,731

Capital fund transferred to Ayesha Abed Foundation with construction work in progress 32,95,000

Taka 34,75,731

.02 PP XIA

Last year's unrecorded stocks incorporated by crediting capital fund Taka 1,39,200

.03 MURP XIV

Capital fund transferred to BRAC Main Fund Taka 69,794

.04 BRAC Printers

Current year's surplus of income over expenditure allocated under the head internal resources to Sulla I 4,00,000

Gonokendra III 3,50,000

TARC VIII 8,50,001

Taka 16,00,001

.05 BRAC Main Fund

Capital fund transferred from MURP XIV 69,794

Building deficit fund transferred to capital fund 7,63,432

Profit on last year's stock revaluation 95,296

9,28,522

Less: Bicycles written off due to stelen 2,381

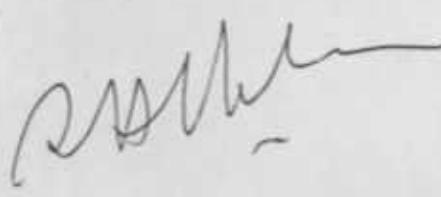
Taka 9,26,141

.06 Aarong, Dhanmondi

Last year's stock written off due to physical shortage Taka 1,35,950

## 17 List of donations

Donors	Projects	Annexure	Taka
NOVIB	Outreach IVA	II	78,31,03
EZE	MIRDP V		5,64,574
Bread for the world	MIRDP V	I	<u>6,82,485</u>
OXFAM America	JwP VII	I	3,39,373
UNICEF	OT&P IX		61,27,350
SFCA	OT&P IX		1,11,23,076
SDC	OT&P IX	III	<u>47,05,114</u>
			2,19,55,540
Ford Foundation	IDP XII	I	6,21,360
NOVIB (Note 16)	FRP XIIIB		29,29,540
NOVIB	EMP XIVA	IV	34,99,443
NOVIB	RCTP XV	V	1,69,65,932
EZE	RCTP XV	V	<u>37,68,156</u>
			2,07,34,138
EZE	EZE VI	V	7,33,532
UNCDF	BMF	VII	10,71,610
NOVIB (Note 16)	THDE of TARC XIVB		<u>22,97,84</u>
			Taka <u>6,32,61,577</u>




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Statement of Income and Expenditure for the year ended 31 December 1954

HODA VASI CHOWDHURY & CO.

Income	Sulla I Taka	Gonokendra III Taka	KINDU V Taka	JEP III Taka	TANC VIII Taka	PP XII Taka	DP XII Taka	Total Taka	1953 Total Taka
Donations (Note 17)	-	-	12,47,059	5,39,375	-	-	6,21,860	22,08,292	43,13,545
Training receipts	-	-	-	-	13,63,675	-	-	13,63,675	-
Interest and service charges	3,102	-	30,543	437	-	-	-	34,082	35,532
Subscriptions, advertisements and publication sales	-	1,78,677	-	-	-	26,449	-	2,05,126	1,97,827
Miscellaneous income	13,152	5,255	6,389	570	-	-	-	25,366	27,813
Internal resources	4,03,000	5,30,731	-	-	8,50,001	-	-	17,80,732	42,08,832
	<u>4,16,254</u>	<u>7,14,663</u>	<u>12,83,991</u>	<u>5,40,380</u>	<u>22,13,676</u>	<u>26,449</u>	<u>6,21,860</u>	<u>56,17,875</u>	<u>94,53,459</u>
<b>Expenditure</b>									
Newspaper, printing and artists' fees	-	4,10,209	-	-	-	15,039	-	4,25,248	3,04,494
Salaries and benefits	3,99,829	1,81,309	5,49,913	1,38,608	7,51,857	-	-	20,41,501	32,59,682
Travelling and transportations	78,242	9,240	1,92,316	32,335	52,628	237	-	3,95,008	6,96,964
Project supplies and miscellaneous expenses	2,070	-	-	-	-	5,576	-	7,646	602
Rent and utilities	7,943	-	61,666	34,137	48,971	-	-	1,52,717	1,32,503
Printing, stationery and other office supplies	5,692	20,031	66,137	-	20,501	-	-	1,12,361	1,42,697
General expenses	11,835	-	68,189	-	26,071	-	-	1,06,095	85,113
Repairs and maintenance	22,309	-	-	23,970	2,40,734	-	-	2,87,013	1,06,483
Depreciation	8,531	-	1,05,499	4,565	3,07,833	-	-	4,26,388	2,89,893
Grants to landless group (Bad debts)	1,88,788	-	-	820	-	-	-	1,89,608	10,563
Books, journals and commissions	-	93,710	-	-	-	8,033	40,143	1,41,886	86,020
Training	86,615	-	3,60,466	35,727	19,938	-	1,52,586	6,95,332	3,73,350
Employment generation	-	-	-	28,096	-	-	-	28,096	-
Head office logistics and management	-	-	1,23,000	40,000	1,52,000	-	-	3,15,000	4,49,700
Study tours	-	-	-	-	-	-	2,11,944	2,11,944	60,690
Short term consultancy	-	-	-	-	-	-	59,778	59,778	45,689
Medical programme	-	-	1,79,183	-	1,384	-	-	1,80,567	1,37,831
Foundation account	-	-	30,356	-	-	-	-	30,356	18,840
Functional, educational materials	-	-	34,672	2,726	-	-	-	37,398	1,53,479
Primary education	-	-	5,851	-	-	-	-	5,851	1,700
Poultry and livestock	-	-	2,21,262	-	1,40,871	-	-	3,62,133	88,163
Ariculture, sericulture and horticulture	-	-	2,04,192	27,347	124	-	-	2,31,663	2,44,614
Block printing	-	-	85,050	-	-	-	-	85,050	1,01,838
weaving programme	-	-	3,273	-	-	-	-	3,273	35,251
Fisheries programme	-	-	1,652	-	( 16,421)	-	-	( 14,769)	2,320
Khantha embroidery	-	-	-	10,280	-	-	-	10,280	-
	<u>8,11,854</u>	<u>7,14,570</u>	<u>22,12,626</u>	<u>4,00,670</u>	<u>17,76,491</u>	<u>26,935</u>	<u>5,04,451</u>	<u>65,49,606</u>	<u>73,33,579</u>
Surplus/(deficit) of income over expenditure transferred to capital fund (Note 16)	Taka (3,95,600)	84	(10,28,635)	( 60,290)	4,37,185	(2,436)	1,17,409	(9,32,333)	21,49,950

## BANGLADESH RURAL ADVANCEMENT COMMITTEE

Statement of Income and Expenditure for the year ended 31 December 1994

Income	TARC IIA Taka	Outreach IVA Taka	HRPA VIIA Taka	Total Taka
Donations (Note 17)	-	78,31,634	-	78,31,634
Training receipts	2,99,239	-	-	2,99,239
Miscellaneous income	-	1,324	-	1,324
	<u>2,99,239</u>	<u>78,32,958</u>	<u>-</u>	<u>81,32,197</u>
<b>Expenditure</b>				
Salaries and benefits	87,527	15,63,140	18,324	16,68,991
Travelling and transportations	17,741	1,51,405	2,410	1,71,556
Printing, stationery and postage	1,524	34,974	666	37,164
Agriculture and horticulture	3,562	-	-	3,562
General expenses	18,198	97,049	-	1,15,247
Head office logistics and management	25,000	1,64,998	9,000	1,98,998
Depreciation	1,003	-	-	1,003
Repairs and maintenance	49,017	52,622	-	1,01,639
Rent and utilities	5,288	79,247	-	84,535
Training	62,597	6,38,841	-	7,01,438
Functional education and training materials	660	89,723	-	90,383
Consultancy	-	-	2,500	2,500
Nursery	-	-	682	682
	<u>2,72,117</u>	<u>28,71,999</u>	<u>33,532</u>	<u>31,77,648</u>
Surplus/(deficit) of income over expenditure transferred to capital fund (Note 16) Taka	<u>27,122</u>	<u>49,60,959</u>	<u>(33,532)</u>	<u>47,54,449</u>

## BANGLADESH RURAL ADVANCEMENT COMMITTEE

## Project D, Oral Therapy extension Programme (OTAP)

## Statement of Income and Expenditure for the year ended 31 December 1984

	1984 Taka	1983 Taka
<b>Income</b>		
Donations (Note 17)	2,19,55,540	2,30,40,006
Interest on unutilized fund	2,73,774	31,766
Other interest	10,563	1,11,832
	<u>2,22,39,877</u>	<u>2,31,83,594</u>
<b>Expenditure</b>		
Recruitment and training	7,33,041	7,67,044
Team expenditure	1,29,72,155	1,11,99,893
Regular re-inforcement	20,68,288	6,95,780
Special re-inforcement	5,12,720	-
Concentrated re-inforcement	39,46,114	74,571
Area field support expenditure	15,11,016	20,56,049
Computer accessories	33,958	-
Publicity	10,18,676	2,19,811
Laboratory	1,80,528	77,373
Evaluation	-	14,06,789
Evaluation and data collection	5,82,625	-
Evaluation and data processing	3,51,961	-
Administration	17,21,198	10,58,352
	<u>2,56,32,380</u>	<u>1,75,85,665</u>
Surplus/(deficit) of Income over Expenditure transferred to capital fund (Note 16)	Tk ( 33,92,403 )	55,98,289

## BANGLADESH RURAL ADVANCEMENT COMMITTEE

## Project LIVA Emergency Relief Programmes (cont)

Statement of Income and Expenditure for the year ended 31 December 1984

	Taka
<b>Income</b>	
Donation (Note 17)	<u>34,22,443</u>
<b>Expenditure</b>	
Road side plantation	42,006
Nourishing of existing trees	1,05,374
Home Stead Plantation	4,44,085
House repairing	3,60,252
Compost preparation	46,833
Garbage and jungles cleaning	1,43,402
Ditches and canals repairing	1,78,485
Ponds repairing and excavation	80,538
Vegetables cultivation	5,87,651
Latrines constructions	15,260
Road repairing	2,972
Land levelling	15,428
Tubewells repairing and re-sinking	40,189
Homebased poultry seeds	2,28,664
Shaku repairing	500
New tubewells sinking	2,92,006
T. Aman plantation	1,18,183
Land raising	2,685
Horticulture	73,222
wheat distribution for children and mothers	666
Community centre	1,02,515
wheat transportations	2,925
Potato transportations	3,425
Wages on potato	90,074
Programme supplies	1,57,003
Programme expenses	23,323
Administrative expenses	3,43,685
Land reclamation	<u>1,82,608</u>
	<u>36,98,623</u>
<b>Surplus/(deficit) of Income over Expenditure transferred to capital fund (Note 16)</b>	<b>Taka (1,99,255)</b>

BANGLADESH RURAL ADVANCEMENT COMMITTEE  
Project IV and VI RUP and EIS

ANNEXURE - V

Statement of Income and Expenditure for the year ended 31 December 1984

BODA VASI CHOWDHURI & CO

	Head office Taka	Nonohardi Taka	Shibpur Taka	Uteor Taka	Narainigdi Taka	Pahna Taka	Gajaria Taka	Atghoria Taka	Bornagraw Taka	Fulbaria Taka	Boitor Taka	Daulatpur Taka	Total carried over Taka
<b>Income</b>													
Donations (Note 17)	2,07,34,158	-	-	-	-	-	-	-	-	-	-	-	2,07,34,158
Interest and service charges	-	5,66,541	4,06,605	5,76,858	4,49,673	1,94,833	2,07,018	3,19,098	1,46,827	1,16,733	1,95,503	1,81,795	33,61,434
Miscellaneous income	-	435	-	-	-	-	-	-	1,763	1,125	197	-	3,520
	<u>2,07,34,158</u>	<u>5,66,976</u>	<u>4,06,605</u>	<u>5,76,858</u>	<u>4,49,673</u>	<u>1,94,833</u>	<u>2,07,018</u>	<u>3,19,098</u>	<u>1,48,590</u>	<u>1,17,858</u>	<u>1,95,700</u>	<u>1,81,795</u>	<u>2,40,99,142</u>
<b>Expenditure</b>													
Salaries and benefits	7,81,342	1,97,778	1,75,599	2,12,707	1,68,352	1,93,772	1,66,951	1,94,220	1,35,116	1,34,342	1,54,135	1,48,571	26,83,065
Travelling and transportations	2,19,696	25,062	21,205	43,677	21,277	30,237	35,351	32,354	27,223	17,179	35,780	22,000	5,31,021
Utilities	98,245	6,558	3,049	5,183	( 1,161)	5,484	2,703	7,073	6,886	9,925	9,552	6,212	1,59,709
Printing and stationery	84,957	5,630	4,826	11,158	5,887	6,808	6,957	13,591	6,418	3,191	8,671	12,655	1,70,729
Maintenances	66,989	3,478	7,170	20,334	1,373	4,314	16,028	5,624	11,061	3,854	1,141	1,567	1,42,933
Telegram and postage	884	97	117	178	143	668	138	146	177	21	126	78	2,773
Depreciation	1,82,145	24,829	20,900	21,888	24,331	25,042	28,403	26,800	25,513	27,933	7,790	8,907	4,24,481
Bank charges and interest	300	620	409	507	511	475	329	607	305	520	250	449	5,282
Miscellaneous expenses	2,700	-	4,691	4,074	3,166	7,502	21,445	1,000	-	-	-	172	44,750
Borrowers' training expenses	9,81,726	-	-	-	-	-	-	-	-	-	-	-	9,81,726
Provision for bad and doubtful debts	10,31,370	-	-	-	-	-	-	-	-	-	-	-	10,31,370
Provision for grants to group management committee	-	76,510	58,455	86,062	58,925	32,240	39,953	34,501	20,074	23,713	28,394	29,441	4,88,268
	<u>34,50,334</u>	<u>3,40,562</u>	<u>2,96,421</u>	<u>4,05,768</u>	<u>2,82,984</u>	<u>3,06,542</u>	<u>3,18,258</u>	<u>3,15,896</u>	<u>2,32,773</u>	<u>2,40,678</u>	<u>2,45,839</u>	<u>2,30,052</u>	<u>66,66,107</u>
Surplus/(deficit) of income over expenditure transferred to capital fund (Note 16)	Taka <u>1,72,83,804</u>	<u>2,26,414</u>	<u>1,10,184</u>	<u>1,71,090</u>	<u>1,66,689</u>	<u>1,11,709</u>	<u>(1,11,240)</u>	<u>3,202</u>	<u>( 84,183)</u>	<u>(1,22,820)</u>	<u>(50, 139)</u>	<u>( 48,257)</u>	<u>1,74,33,035</u>

NODA VASI CHONDHUKI &amp; CO

	Brought forward Taka	Kotwali Taka	Chuteohar Taka	Goalanda Taka	Kachika Taka	Jadia Taka	Trishal Taka	Horgoj Taka	Daragram Taka	Kewalipara Taka	SSI VI Taka	1984 Total Taka	1983 Total Taka
<b>Income</b>													
Donations (Note 17)	2,07,34,158	-	-	-	-	-	-	-	-	-	7,33,536	2,14,67,674	64,55,089
Interest and service charges	33,61,484	29,798	44,183	55,762	-	-	-	1,290	2,552	-	-	34,95,069	25,60,796
Miscellaneous income	3,520	-	-	-	-	-	-	-	-	-	-	3,520	-
	<u>2,40,99,142</u>	<u>29,798</u>	<u>44,183</u>	<u>55,762</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,290</u>	<u>2,552</u>	<u>-</u>	<u>7,33,536</u>	<u>2,49,66,263</u>	<u>90,15,885</u>
<b>Expenditure</b>													
Salaries and benefits	26,83,065	1,41,700	1,36,518	1,21,711	1,10,665	92,619	87,571	33,350	40,412	35,583	27,473	35,10,667	23,68,012
Travelling and transportations	5,31,021	30,307	18,768	17,182	12,836	12,395	11,244	5,717	5,202	7,118	24,000	6,76,290	5,73,129
Utilities	1,59,709	29,650	7,978	7,561	4,942	6,483	14,301	2,450	1,534	2,941	-	2,37,549	2,00,656
Printing and stationery	1,70,729	6,592	10,176	11,283	3,500	4,589	4,907	2,619	3,444	2,284	-	2,20,123	4,11,361
Maintenance	1,42,933	7,402	5,121	19,584	16	4,135	176	642	45	393	-	1,80,467	1,48,424
Telegram and postage	2,773	110	90	103	69	36	30	23	70	21	-	3,365	22,759
Depreciation	4,24,481	7,953	7,728	7,623	3,367	3,679	3,860	46	30	128	-	4,58,915	3,57,302
Bank charges and interest	5,282	1,228	570	737	15	33	101	36	(106)	184	-	8,100	9,784
Miscellaneous expenses	44,750	2,596	-	-	-	-	-	-	1,522	-	-	48,868	81,743
Refresher course of management personnels	-	-	-	-	-	-	-	-	-	-	87,376	87,376	1,34,511
Borrowers training expenses	9,81,726	-	-	-	-	-	-	-	-	-	-	9,81,726	-
Education and training of villagers	-	-	-	-	-	-	-	-	-	-	1,76,191	1,76,191	10,71,512
Provision for bad and doubtful debts	10,31,370	-	-	-	-	-	-	-	-	-	-	10,31,370	6,09,682
Provision for audit fees and rents	-	-	-	-	-	-	-	-	-	-	30,000	30,000	-
Provision for grant to group management committee	4,88,268	12,819	10,064	14,309	-	-	-	1,000	2,162	-	-	5,28,622	-
	<u>66,66,107</u>	<u>2,40,897</u>	<u>1,97,013</u>	<u>2,00,113</u>	<u>1,35,410</u>	<u>1,24,009</u>	<u>1,22,210</u>	<u>45,883</u>	<u>34,335</u>	<u>48,632</u>	<u>3,45,040</u>	<u>81,79,629</u>	<u>59,90,875</u>
<b>Surplus/(deficit) of Income over expenditure transferred to capital fund (Note 16)</b>	<u>Taka 1,74,33,035</u>	<u>(2,11,099)</u>	<u>(1,52,830)</u>	<u>(1,44,351)</u>	<u>(1,35,410)</u>	<u>(1,24,009)</u>	<u>(1,22,210)</u>	<u>(44,593)</u>	<u>(51,783)</u>	<u>(48,652)</u>	<u>3,88,496</u>	<u>1,67,86,634</u>	<u>30,25,010</u>

## Statement of Income and Expenditure for the year ended 31 December 1984

	1984 Taka	1983 Taka
<b>Income</b>		
Revenue for printing works supplied	91,91,659	68,30,018
Interest on loans and advances	7,240	1,960
Miscellaneous income	73,808	29,623
	<u>92,77,707</u>	<u>68,61,606</u>
Less: Cost of printing works supplied (Annexure VIA)	64,64,400	48,26,105
	28,13,307	20,35,501
<b>Expenditure</b>		
<b>Administrative</b>		
Salaries & benefits	3,60,609	2,67,152
Travelling and transportations	1,32,853	59,832
Printing and stationery	14,108	14,807
Postage and telephone	24,596	18,495
Repairs and maintenance	944	-
General expenses	99,545	1,56,332
Insurance	713	090
Interest on overdraft	1,31,684	-
Head office logistics and management	60,000	60,000
Depreciation	19,232	90,832
Land replacement fund	5,125	5,126
	<u>8,49,414</u>	<u>6,75,762</u>
<b>Selling and distribution</b>		
Salaries and benefits	1,02,583	83,045
Travelling and transportations	21,429	21,091
Printing and stationery	5,701	5,110
Postage and telephone	89	2,431
General expenses	7,769	3,215
Sales commissions	52,572	43,985
Freight outward	35,800	36,076
Advertisement	6,700	2,900
Tax deduction at sources	1,768	20,847
	<u>2,34,431</u>	<u>2,16,100</u>
Provision for doubtful debts	1,29,461	83,800
	<u>12,15,306</u>	<u>9,75,722</u>
Surplus/(deficit) of income over expenditure transferred to capital fund (Note 16)	Taka <u>16,00,001</u>	<u>10,59,779</u>

BANGLADESH RENTAL ADVANCEMENT COMMITTEE  
BRAC Printers  
Accounts for the year ended 31 December 1984  
Statement of cost of printing works supplied

	1984 Taka	1983 Taka
Material Consumptions		
Opening stock	18,10,511	15,78,603
Add: Purchase (Net)	<u>41,76,556</u>	<u>33,10,425</u>
	59,87,067	48,89,028
Less: Closing stock	<u>16,27,437</u>	<u>13,10,511</u>
	43,59,570	35,78,517
Add: Direct wages	9,57,080	7,20,552
Outside works' bills	<u>3,95,000</u>	<u>2,03,835</u>
Prime cost	57,11,650	40,02,974
Add: Production overheads		
Salaries benefits	1,97,879	2,10,816
Supper casting operation	19,689	62,511
Consumable supplies	1,00,381	90,601
Depreciation	1,48,873	4,48,695
Repairs and maintenance	1,28,280	1,01,405
Insurance premium	14,076	14,302
Light and power	1,95,726	1,41,782
water and gas	38,179	23,733
Store expenses	30,926	16,257
Other expenses	<u>1,04,394</u>	<u>56,969</u>
	9,78,403	11,67,133
	<u>66,90,053</u>	<u>51,70,107</u>
Add: Opening work-in-progress	<u>4,20,937</u>	<u>76,935</u>
	71,10,990	52,47,042
Less: Closing work in progress	<u>6,46,590</u>	<u>4,20,937</u>
Cost of printing works supplied (Annexure VI)	Taka <u><u>64,64,400</u></u>	<u><u>48,26,105</u></u>



BANGLADESH RURAL ADVANCEMENT COMMITTEE  
BRAC Main Fund

Statement of Income and Expenditure for the year ended 31 December 1984

	1984 Taka	1983 Taka
<b>Income</b>		
Donation (Note 17)	10,71,610	72,54,994
Materials sales	3,79,895	7,13,262
Bank charges and interest	14,91,920 ✓	9,58,068
Interest from BRAC Industries Limited	10,97,395	-
Interest from loan and advances to employees	25,840	16,048
Miscellaneous income	21,805	1,07,528
Loan revolving fund	5,761	-
Profit on sale of an equipment	<u>12,500</u>	<u>-</u>
	<u>41,09,726</u>	<u>90,50,740</u>
<b>Expenditure</b>		
Cost of materials sold	1,86,063	7,03,122
Commissions	8,265	-
Donations	49,615	-
Interest to OTAP IX on unutilised fund	2,73,774	31,702
Bank charges and interest	<u>12,210</u> ✓	<u>-</u>
	<u>5,36,947</u>	<u>7,34,824</u>
Surplus/(deficit) of Income over expenditure transferred to capital fund (Note 16)	Taka <u>55,72,779</u>	<u>83,15,916</u>

## Statement of Income and Expenditure for the year ended 31 December 1984

	Aarong Central Service Taka	Aarong Dhanmondi Taka	Aarong Chittagong Taka	Aarong Nagbazar Taka	1984 Total Taka	Aarong Dhanmondi Taka	Aarong Chittagong Taka	1983 Total Taka
Income								
Sales	-	55,06,334	25,80,347	16,01,670	94,39,401	64,36,916	16,47,616	81,34,532
Sales at discount	1,48,358	1,07,171	2,830	47,947	3,06,356	-	-	-
Handling and transportation charges	3,02,180	1,04,108	-	-	4,06,288	1,64,668	-	1,64,668
	<u>4,51,038</u>	<u>55,18,163</u>	<u>25,83,277</u>	<u>16,49,617</u>	<u>102,02,545</u>	<u>66,51,584</u>	<u>16,47,616</u>	<u>82,99,200</u>
Less: Cost of sales (Annexure VIIIA)	2,06,708	44,16,003	19,98,651	13,68,457	79,89,819	51,19,189	14,19,957	65,39,146
Gross income	<u>2,44,330</u>	<u>11,02,160</u>	<u>5,85,076</u>	<u>2,81,160</u>	<u>22,12,726</u>	<u>15,32,395</u>	<u>2,27,659</u>	<u>17,60,054</u>
Add: Miscellaneous income	-	300	-	-	300	-	-	-
	<u>2,44,330</u>	<u>11,02,460</u>	<u>5,85,076</u>	<u>2,81,160</u>	<u>22,13,026</u>	<u>15,32,395</u>	<u>2,27,659</u>	<u>17,60,054</u>
Expenditure								
Salaries and benefits	2,06,332	3,81,357	1,30,195	86,750	8,04,634	6,98,408	58,394	7,56,802
Travelling and transportations	6,665	46,763	11,470	993	65,891	43,473	1,791	45,264
Entertainment	7,920	8,674	3,075	2,370	22,039	7,316	3,240	10,556
Rent	20,000	1,12,200	51,840	58,373	2,42,413	1,08,000	30,139	1,38,139
Utilities	11,754	1,11,527	1,00,726	52,891	2,76,898	75,499	48,849	1,24,348
Discount on sale	14,885	13,280	288	6,523	34,976	10,629	-	10,629
Publicity and advertisement	1,500	1,12,781	24,426	57,143	1,95,852	44,977	1,20,382	1,65,359
Packing charges	5,189	29,612	7,787	7,768	50,356	30,903	3,001	33,904
Postage and telephone	10,201	14,035	4,340	1,857	30,433	6,186	9,805	15,991
Office supplies	14,226	31,636	11,587	8,553	66,002	29,879	2,138	32,017
Deferred revenue expenditure	-	-	-	-	-	82,288	-	82,288
Demonstration	-	-	-	-	-	37,674	-	37,674
Head office logistics and management	18,000	36,000	24,000	12,000	90,000	36,000	14,000	50,000
Research and design committee expenses	5,847	10,602	-	-	16,449	5,568	-	5,568
Miscellaneous expenses	1,039	11,661	2,432	17	15,199	32,359	2,870	35,229
Bank charges	230	-	83	6	319	-	216	216
Throughout losses	698	6,707	3,500	448	11,353	989	1,602	2,591
Depreciation	6,982	54,404	31,734	15,171	1,08,291	1,40,591	15,167	1,55,758
	<u>3,31,468</u>	<u>9,81,239</u>	<u>4,07,533</u>	<u>3,10,865</u>	<u>20,31,105</u>	<u>13,90,739</u>	<u>3,11,594</u>	<u>17,02,333</u>
Surplus/(deficit) of Income Capital fund (Note 16)	<u>(87,138)</u>	<u>1,21,221</u>	<u>1,77,543</u>	<u>(29,705)</u>	<u>1,81,921</u>	<u>1,41,656</u>	<u>(83,935)</u>	<u>57,721</u>

BANGLADESH RURAL ADVANCEMENT COMMITTEE  
Accounts for the year ended 31 December 1984  
Statement of cost of sales

	Aarong TDG Taka	Aarong Centre Service Taka	Aarong Dhanmondi Taka	Aarong Chittagong Taka	Aarong Maghbasar Taka	Total Taka
Opening stock	1,64,074	-	16,30,868	11,08,559	-	29,03,501
Purchase	-	52,61,292	38,43,518	-	-	91,09,810
Transfer in/(out)	-	4,15,345	(21,16,566)	9,52,381	7,48,840	-
Transfer in/(out)	-	(43,15,771)	19,20,183	11,37,332	18,58,256	-
Sent to Hanikganj	( 33,325)	-	-	-	-	( 33,325)
Adjusted to capital fund	-	-	(1,29,950)	*( 2,655)	*( 1,355)	(1,29,960)
Transfer to Aarong, Dhanmondi	<u>(1,30,749)</u>	-	<u>1,30,749</u>	-	-	-
Total cost of goods available		13,60,866	52,87,802	31,95,617	20,05,741	118,50,026
Less: Through out losses		<u>698</u>	<u>6,707</u>	<u>3,500</u>	<u>448</u>	<u>11,353</u>
Cost of goods available for sale		13,60,168	52,81,095	31,92,117	20,05,293	118,38,673
Less: Closing stock		<u>11,63,747</u>	<u>10,00,985</u>	<u>13,34,522</u>	<u>7,19,702</u>	<u>42,18,963</u>
		1,96,421	42,80,110	18,57,595	12,85,584	76,19,710
Add Handling and transportation charges		<u>10,287</u>	<u>1,35,893</u>	<u>1,41,056</u>	<u>82,873</u>	<u>3,70,109</u>
Cost of sale (Annexure VIII)	Taka	<u>2,06,708</u>	<u>44,16,003</u>	<u>19,98,651</u>	<u>13,68,457</u>	<u>79,89,819</u>

\*Goods returned by shop centres to central service which has been credited to purchase account by Aarong Central Service.