



THE FINANCIAL TRANSACTIONS RECORDING AND ANNUAL FINANCIAL REPORTING FORMATE FOR PRIVATE UNIVERSITIES IN BANGLADESH

As per Private University Act 2010 Cl. 45(1) - “প্রত্যেক বেসরকারী বিশ্ববিদ্যালয় প্রত্যেক আর্থিক বৎসরে উহার আয় ও ব্যয়ের হিসাব কমিশন কর্তৃক নির্ধারিত ফরমে প্রস্তুত ও সংরক্ষণ করিবে”. Abide by the law, the University Grants Commission of Bangladesh prepare “The Financial Transactions Recording and Annual Financial Reporting Format “**PUFR= Private University Financial Report**” For Private Universities in Bangladesh. They are as follows:

- | | | |
|---------------------|----------|---|
| 1) Recording Forms- | PUFR-I | Chart of Accounts, |
| | PUFR-II | Trial Balance after adjustment; |
| 2) Reporting Forms- | PUFR-III | A) Annual Financial Statements:
a) Balance Sheet
b) Income & Expenditure Statement,
c) Statement of Change in Funds (Trust Fund, General Fund, Retained Earnings/ Excess of Income over Expenditure) as per Act Cl.44 (1),
d) Cash Flow Statement;
B) Notes to the Accounts / Financial Statements with Assets Statement and Necessary Schedule; |
| | PUFR-IV | Educational Department (Operational) wise Income and Expenditure Statement; |
| 3) Analyzing Forms- | PUFR- V | Schedule of Student fees, Number of Academic & Non Academic Staff, Remuneration/ Honorarium of Governing (if any) & Executive Bodies; |
| | PUFR-VI | Development (Capital) Expenditure year wise by Program /Project; |
| | PUFR-VII | Performance Evaluation / Ratio Analysis of Financial Activities |

PUFR's are complied with Bangladesh Accounting Standards (BAS), International Accounting Standards (IAS), International Financial Reporting Standards (IFRS). Private Universities should submit Reporting Forms PUFR-III & IV and Analyzing Forms PUFR-V, VI & VII to Education Ministry and University Grants Commission within following 31 December every year As per Private University Act 2010 Cl. 45(2).

Recording Forms

- | | | |
|----------------|--|--------------------|
| PUFR-I | Chart of Accounts: | Details in Annex-A |
| PUFR-II | Trial Balance after Adjustment through Books of Accounts: | Details in Annex-B |



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University Grants Commission of Bangladesh

UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Reporting Forms

PUFR-III.A Annual Financial Statements:

a) Balance Sheet.

(Name of the Organization)

BALANCE SHEET

AS AT

Particulars	Notes No.	Amount in Taka	
		30 th June, Current Year	30 th June, Previous Year
ASSETS:			
Non-Current Assets-110000 (As per at cost)		*****	*****
Property, Plant and Equipment-110100		*****	*****
Investment - 110200		*****	*****
Intangible Assets-110300		*****	*****
Research and Research Project Cost - 110400		*****	*****
Donated Assets-110500		*****	*****
Other Fixed Assets-110600		*****	*****
Net Current Assets		*****	*****
Current Assets-120000		*****	*****
Current Liabilities-220200		*****	*****
FUND EMPLOYED (NON CURRENT ASSETS LESS NET CURRENT ASSETS)		<u>*****</u>	<u>*****</u>
FINANCED BY:			
Funds-210000		*****	*****
Reserve Fund-210100		*****	*****
Trust Fund-210200		*****	*****
General Fund- 210300		*****	*****
Special Fund-210400		*****	*****
Excess of income over Expenditure (Retained Earnings)- 210500		*****	*****
Accumulated Depreciation Fund-210600		*****	*****
Liabilities-220000		*****	*****
Long Term Liabilities-Loan - 220100		*****	*****
FINANCED BY (Funds Plus Liabilities)		<u>*****</u>	<u>*****</u>

These Accounts should be read in conjunction with the annexed notes and schedule.



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b) Income & Expenditure Statement.

(Name of the Organization)
Income & Expenditure Statement
For the year ended.....

Particulars	Notes No.	Amount in Taka	
		Current Year	Previous Year
A. Income - Academic		*****	*****
Academic Income Less VAT, if any - 310110 (details in notes, schedule)		*****	*****
Admission Income (sale of forms) - 310130		*****	*****
B. Expenditure - Academic		*****	*****
Academic Expenses (details in notes, schedule) - 410100		*****	*****
Admission Expenses (details in notes, schedule) - 410300		*****	*****
Academic Research Expenses (Charge for the Year) - 420310		*****	*****
Publications Expenses (Charge for the Year) - 420400		*****	*****
C. Excess of Income over Expenses –Academic(a-b)		*****	*****
D. Income -Non Academic		*****	*****
Non Academic Income - 310140		*****	*****
E. Expenditure –Non Academic		*****	*****
Non Academic Expenses - 420100		*****	*****
Non Academic Research Expenses - 420320 (Charge for the Year)		*****	*****
F. Income Over Expenditure – Non Academic (D-E)		*****	*****
G. Operating Income over Expenses (C-F)		*****	*****
H. Financial Income over Expenses/Expenses over Income		*****	*****
Interest Income/Profit from Investment - 310160		*****	*****
Less Financial Expenses - 420500		*****	*****
I. Net Excess of Income over Expenses Before Tax / (G+-H)		*****	*****
J. Corporate Tax / Income Tax (with adjustment) - 420600		*****	*****
K. Net Excess of Income over Expenses After Tax / (I+-J)		*****	*****

These Accounts should be read in conjunction with the annexed notes and schedule.



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c) **Statement of Change in Funds as per Act Cl.44 (1).**
(Trust Fund, General Fund, Retained Earnings/ Excess of Income over Expenditure),

(Name of the Organization)

Statement of Change in Trust Fund

As at.....

Particulars	Notes No.	Amount in Taka	
		Current Year	Previous Year
Beginning Balance		*****	*****
Fund Added by Member of Trusty		*****	*****
Fund Added by Others		*****	*****
Total Fund		*****	*****
Less- Transfer to Excess of Income over Expenditure		*****	*****
Ending Balance for the year		*****	*****

(Name of the Organization)

Statement of Change in General Fund

As at.....

Particulars	Notes No.	Amount in Taka	
		Current Year	Previous Year
Beginning Balance		*****	*****
Fund Added by Member of Trusty		*****	*****
Fund Added by Others		*****	*****
Total Fund		*****	*****
Less- Transfer to Excess of Income over Expenditure		*****	*****
Ending Balance for the year		*****	*****

(Name of the Organization)

Statement of Change in Retained Earnings/ Excess of Income over Expenditure

As at.....

Particulars	Notes No.	Amount in Taka	
		Current Year	Previous Year
Beginning Balance		*****	*****
Transfer from Trust Fund		*****	*****
Fund Added by Others		*****	*****
Total Fund		*****	*****
Less- Transfer to General Fund		*****	*****
Ending Balance for the year		*****	*****

These Accounts should be read in conjunction with the annexed notes and schedule.

*PUFR= Private University Financial Report. For any requirement, please don't hesitate to contact with
Md. Mizanoor Rahman FCMA, Director, F&A Division, UGC, Phone: 8181627, e-mail: mizanoor_6319@yahoo.com



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d) Cash Flow Statement.

(Name of the Organization)

Cash Flow Statement (Indirect Method)

For the year ended.....

Particulars	Notes No.	Amount in Taka	
		Current Year	Previous Year
a) Cash Flow from Operating Activities:			
Excess of Income over Expenses		*****	*****
Non Cash Expenses		*****	*****
Change of Working Capital		*****	*****
Net Cash Flow from Operating Activities		*****	*****
b) Cash Flow from Investing Activities:			
Purchase/Acquisition of Fixed Assets/ Investments		*****	*****
Less Sale Proceeds/Disposal of Fixed Assets/Investments		*****	*****
Net Cash Flow from Investing Activities		*****	*****
c) Cash Flow from Financing Activities:			
Increase of Finance/Donated Fund/Loan		*****	*****
Decrease of Finance/ Donated Fund /Loan		*****	*****
Net Cash Flow from Financing Activities		*****	*****
Cash & Cash Equivalence Surplus/(Deficit) for the Year		*****	*****
Cash & Cash Equivalence at Beginning of the Year		*****	*****
Cash & Cash Equivalence at the end of the Year		*****	*****

These Accounts should be read in conjunction with the annexed notes and schedule.

PUFR-IV: Educational Department (Operation) wise Income and Expenditure Statement

(Name of the Organization)

Educational Department (Operation) wise Income and Expenditure Statement

For the year ended.....

Particulars (Department wise allocated)	Notes No.	Name of Department		Name of Department	
		Current Year (TK)	Previous Year (TK)	Current Year (TK)	Previous Year (TK)
A. Income – Academic (Department wise allocated)		*****	*****	*****	*****
Academic Income Less VAT, if any - 310110 (details in notes, schedule)		*****	*****	*****	*****
Admission Income (sale of forms) - 310130		*****	*****	*****	*****
B. Expenditure - Academic (Dept. wise allocated excluding Dean office exp)		*****	*****	*****	*****
Academic Expenses (details in notes, schedule) - 410100		*****	*****	*****	*****
Admission Expenses (details in notes, schedule) -410300		*****	*****	*****	*****
Academic Research Expenses (Charge for the Year) -420310		*****	*****	*****	*****
Publications Expenses (Charge for the Year) -420400		*****	*****	*****	*****
C. Excess of Income over Expenses –Academic(a-b)		*****	*****	*****	*****
D. Income -Non Academic (Department wise allocated)		*****	*****	*****	*****
Non Academic Income - 310140		*****	*****	*****	*****
E. Expenditure –Non Academic (Department wise allocated)		*****	*****	*****	*****
Non Academic Expenses - 420100		*****	*****	*****	*****
Non Academic Research Expenses (Charge for the Year) - 420320		*****	*****	*****	*****
F. Income Over Expenditure – Non Academic (D-E)		*****	*****	*****	*****
G. Dean office Expenses allocated by department		*****	*****	*****	*****
H. Operating Departmental Income over Expenses { C-(F+G)}		*****	*****	*****	*****

These Accounts should be read in conjunction with the annexed notes and schedule.



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PUFR-III.B Notes to the Accounts / Financial Statements with necessary Schedule

(Name of the Organization)

Statement of Change in General Fund

For the year ended.....

- 1) Notes on Background of Organization.
- 2) Notes of Nature of Institution
- 3) Notes on Accounting Policies.
- 4) Notes on Accounts / Financial Statements
- 5) Schedule of fixed Assets.
- 6) Schedule of Accumulated Depreciation (With their Investment)
- 7) Schedule of Reserve Fund as per Act. Cl. 6(9).
- 8) Schedule of Research Expenditure and Research Project Cost (as % of Student fees/
Annual Income)
- 9) Student fee (Income) received through separate Bank Accounts.
- 10) Other Necessary Schedule (If Any).

Analyzing Forms

PUFR-V Schedule of Student fees, Number of Academic & Non Academic Staff, Remuneration / Honorarium of Governing (if any) & Executive Bodies;

1) Tuition Fees of Students (Financial Year 20---- 20 ----)

a) Bachelor / Undergraduate

Year	Summer- 1 st Half (July-August)			Fall (September-December)			Spring (January-April)			Summer-2 nd Half (May-June)			Total		
	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Year 1															
Year 2															
Year 3															
Year 4															
Year 5															
Total															

b) Master / Graduate

Year	Summer- 1 st Half (July-August)			Fall (September)			Spring (January-April)			Summer-2 nd Half (May-June)			Total		
	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Year 1															
Year 2															
Total															

c) Diploma & Others

Year	Summer- 1 st Half (July-August)			Fall (September)			Spring (January-April)			Summer-2 nd Half (May-June)			Total		
	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)	Number of Students	Total Credit Taken	Total Amount (Adm. & Tuition Fees)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Year 1															
Year 2															
Total															

Fees of Registered / Enrolled Students (Financial Year 20---- 20 ----)

a) Bachelor / Undergraduate

Year	Summer- 1 st Half (July-August)			Fall (September)			Spring (January-April)			Summer-2 nd Half (May-June)			Total		
	Number of Students	Total Credit Taken	Total Amount (Reg / enr Fees)	Number of Students	Total Credit Taken	Total Amount (Reg / enr Fees)	Number of Students	Total Credit Taken	Total Amount (Reg / enr Fees)	Number of Students	Total Credit Taken	Total Amount (Reg / enr Fees)	Average Number of Students	Total Credit Taken	Total Amount (Reg / enr Fees)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Year 1															
Year 2															
Year 3															
Year 4															
Year 5															
Total															

b) Master / Graduate

Year	Summer- 1 st Half (July-August)			Fall (September)			Spring (January-April)			Summer-2 nd Half (May-June)			Total		
	Number of Students	Total Credit Taken	Total Amount (Reg / enr Fees)	Number of Students	Total Credit Taken	Total Amount (Reg / enr Fees)	Number of Students	Total Credit Taken	Total Amount (Reg / enr Fees)	Number of Students	Total Credit Taken	Total Amount (Reg / enr Fees)	Average Number of Students	Total Credit Taken	Total Amount (Reg / enr Fees)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Year 1															
Year 2															
Year 3															
Year 4															
Year 5															
Total															



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2) Number of Academic Staff

a. Residence

Designation	Full Time		Part time		Total		Existing	
	Approved	Existing	Approved	Existing	Approved	Existing	male	female
Professor								
Associate Professor								
Assistant Professor								
Lecturer								
Academic related staff								
Total								

b. Foreign/Non Residence

Designation	Full Time		Part time		Total		Existing	
	Approved	Existing	Approved	Existing	Approved	Existing	male	female
Professor								
Associate Professor								
Assistant Professor								
Lecturer								
Academic related staff								
Total								

3) Number of Non Academic Staff

Designation	Full Time		Part time		Total		Existing	
	Approved	Existing	Approved	Existing	Approved	Existing	male	female
Officers								
Staff								
Total								

4) Remuneration, Honorarium & Salary of Governing Body (Board of Trustee, if any) Financial Year 20--20---

Designation	Salary & Allowance	Remuneration	TA, DA	Entertainment Exp. & others	Total
Chairman/ President					
Member					
Member					
Member					
Total					



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5) Remuneration, Honorarium & Salary of Executive Body (Financial Year 20--20--)

Designation	Salary & Allowance	Remuneration	TA, DA & Others	Total
Vice Chancellor				
Pro-vice Chancellor-1				
Pro-vice Chancellor-1				
Treasurer				
Total				

PUFR-VI Development (Capital) Expenditure year wise by Program /Project;

(Name of the Organization)

Development (Capital) Expenditure year wise by Program /Project

For the year ended.....

S L	Name of Programs / Project	Nature of Programs / Project	Duration		Total Project Cost	Source of Fund		Total Cost incurred			Progress (Financial)		
			Starting	Completion		Organization	Amount	Cumulative Previous year	Current year	Total	CPY % on TCP	CY % on TCP	Comments
1													
2													
3													
4													



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PUFR-VII Performance Evaluation / Ratio Analysis of Financial Activities

- 1) Tuition fee received per student per year for Diploma, Bachelor and Master.
- 2) Admission fee received per student per year for Diploma, Bachelor and Master.
- 3) Academic Expenses per student per year for Diploma, Bachelor and Master.
- 4) Non Academic Expenses per student per year for Diploma, Bachelor and Master.
- 5) Admission Expenses per student per year for Diploma, Bachelor and Master.
- 6) Research and Research Project cost per student per year for Diploma, Bachelor and Master.
- 7) Teacher's Load by full time Professor/ Associate Professor / Assistant Professor / Lecturer per year/semester for Diploma, Bachelor and Master.
- 8) Teacher's Load by part time Professor/ Associate Professor / Assistant Professor / Lecturer per year/semester for Diploma, Bachelor and Master.
- 9) Teacher's Load in Total (full time) per year/semester for Diploma, Bachelor and Master.
- 10) Teacher's Load in Total (part time) per year/semester for Diploma, Bachelor and Master.



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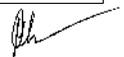
PUFR-I

Chart of Accounts (Detail)

Annex-A

Code	Head of Accounts	Amount
100000	ASSETS	
110000	NON-CURRENT ASSETS	
110100	Property, Plant and Equipment	
110110	Land & Land Development	
110111	Land Purchase	
110112		
110113		
110114		
110115	Land Development	
110116		
110117		
110118		
110119		
110120	Building & Premises	
110121	Academic Building	
110122	Administrative Building	
110123	Hall Building	
110124	Guest House	
110125	Internal Road	
110126	Garden	
110127	Boundary Wall	
110128	Installation of Water & Sewerage Line and others	
110129		
110130	Generator, Air Conditioner and Fire Extinguisher	
110131	Generator	
110132	Generator Accessories	
110133		
110134	Air Conditioner	
110135	Air Conditioner Accessories	
110136		
110137		
110138	Fire Extinguisher with related equipment	
110139		
110140	Equipment's with Lab. Equipment's	
110141	Office Equipment's	
110142		
110143	Academic Equipment's	
110144		
110145	Lab decoration and Installation	
110146	Lab Equipment's	
110147	Lab Computer & Accessories	
110148		
110149	Others Equipment's	

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Code	Head of Accounts	Amount
110150	Computers & Software Items	
110151	Computer	
110152	CCTV & Attendance Machine	
110153	Printer	
110154	Multimedia Projector	
110155	Scanner	
110156	UPS	
110157	Computer Accessories	
110158	Software	
110159	Software related items	
110160	Vehicle	
110161	Bus	
110162	Microbus	
110163	Car	
110164	Pick-up Van	
110165	Motor cycle & By- Cycle	
110166		
110167		
110168		
110169		
110170	Electrical & Electronic Equipment's	
110171	Transformer	
110172	Electrical Installation	
110173	Electrical Equipment's	
110174	Refrigerator	
110175	Camera, Studio Equipment, Sound System & Television	
110176	Photocopier	
110177	Electronic Equipment	
110178	Telephone, PABX, Fax, Mobile Set & Installation	
110179	Others equipment	
110180	Furniture & Fixture	
110181	Office Decoration	
110182	Office Furniture	
110183	Academic Room Furniture	
110184	Lab. Furniture	
110185	Office Fixture	
110186	Academic Room Fixture	
110187	Lab. Fixture	
110188	Cookeries & Cutleries	
110189	Water filter & Cooker	
110190	Books & periodicals	
110191	Printed Books	
110192		
110193	e-Books	
110194		
110195	Printed Periodicals / Magazine	

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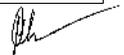
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Code	Head of Accounts	Amount
110196		
110197	e-Periodicals / Magazine	
110198		
110199	Other books & periodicals	
110200	Investment	
110210	Long-term Investment	
110211	FDR Against Reserve Fund	
110212	Security Deposit	
110213	Non Security Deposit	
110214	Other Long-term Investments	
110215		
110216		
110217		
110218		
110219		
110220	Short-term Investment (more then one year)	
110221	Short-term FDR	
110222		
110223	Other Term deposit	
110224		
110225		
110226		
110227		
110228		
110229		
110230	Development Project Cost/Expenditure	
110231	Project Cost/Expenditure works	
110232		
110233	Project Cost/Expenditure goods	
110234		
110235		
110236	Project Cost/Expenditure for books and periodical	
110237		
110238		
110239		
110300	Intangible Assets	
110310	Organizational Cost	
110311	Preliminary Exp.	
110312		
110313	Patents	
110314		
110315	Trademark	
110316		
110317	Goodwill/Impairment of Assets	
110318		
110319	Other Intangible Assets	

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Code	Head of Accounts	Amount
110400	Research and Research Project Cost (Long Term)	
110410	Academic Research Expenditure	
110411		
110412	Research Project Cost	
110413		
110414	Non Academic Expenditure	
110415		
110416	Jointly Research Project Cost	
110417		
110418		
110419		
110500	Donated Assets	
110510	Donated Assets	
110511		
110600	Other Fixed Assets	
110610	Medical Instruments	
110611	Investment in Accessories	
110612		
110613	Other Fixed Assets	
110614		
120000	Current Assets	
120100	Current Assets	
120110	Inventories	
120111	Academic Material Inventories	
120112	Lab Chemical and other materials	
120113		
120114	Non Academic Materials	
120115		
120116	Printing & Stationeries	
120117		
120118	Other storage	
120119		
120120	Receivable	
120121	Tuition Fees & others student fees	
120122	Bank Interest Receivable	
120123	Accounts Receivable (Others)	
120124		
120125	Income accruals	
120126		
120127		
120128		
120129		



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University Grants Commission of Bangladesh

UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
120130	Advance Receipts	
120131	Advance Against Procurement (Expense)	
120132	Advance To Suppliers	
120133	Advance Against Rent	
120134	Advance Against Purchase of Fixed Assets	
120135	Advance Against Construction	
120136	Advance Against Program	
120137	Advance Against Salary	
120138		
120139		
120140	Pre-Payments	
120141	Pre- Payments of Insurance	
120142	Pre- Payments of Income tax & Vat	
120143	Receive against deduction at sources- Income tax	
120144	Receive against deduction at sources- VAT	
120145		
120146		
120147		
120148		
120149		
120150	Advance Against Loan	
120151	House Loan	
120152	Car Loan	
120153	Computer Loan	
120154	Others Loan	
120155		
120156		
120157		
120158		
120159		
120160	Temporary Investment (within one year)	
120161	FDR	
120162	Others short-term Investment	
120163		
120164		
120165		
120166		
120167		
120168		
120169		
120170	Deferred Expenditure/costs	
120171	Deferred Construction Costs	
120172	Deferred other expenses	
120173		
120174		

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UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
120175		
120176		
120177		
120178		
120179		
120180	Cash in Hand and Bank	
120181	Cash	
120182	Cheque, DD, PO	
120183	Patty Cash	
120184		
120185	Bank Accounts: Currents	
120186		
120187	Bank Accounts: Savings	
120188		
120189		



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UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
200000	FUNDS & LIABILITIES	
210000	Funds	
210100	Reserve Fund	
210110	Reserve Fund	
210111	Reserve Fund	
210112		
210113		
210114		
210115		
210116		
210117		
210118		
210119		
210200	Trust Fund	
210201	Fund from Founder	
210202	Fund from Other	
210203		
210204		
210205		
2102206		
210207		
210208		
210209		
210300	General Fund	
210301	Fund from Founder	
210302	Donation	
210303	Members Contribution	
210304	Other Funds	
210305		
210306		
210307		
210308		
210309		
210400	Special Fund	
210401	Development Fund	
210402	Students Subscription for development Fund	
210403	Welfare Fund	
210404	Scholarship Fund	
210405	Particular Donation	
210406	Other Special Funds	
210407		
210408		

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Code	Head of Accounts	Amount
210409		
210500	Excess of income over Expenditure	
210501	Excess of income over Expenditure (General)	
210502	Special Provision	
210503		
210504		
210505		
210506		
210507		
210508		
210509		
210600	Accumulated Depreciation Fund	
210601	Building	
210602	Equipment	
210603	Lab Equipment	
210604	Furniture & Fixture	
210605	Vehicles	
210606	Transformer	
210607	Refrigerator	
210608	Television	
210609	Photocopier	
210610	Fax Machine	
210611	Computer	
210612	Printer	
210613	Multimedia Projector	
210614	Library Books & Periodicals	
210615	Other Assets	
210116		
220000	Liabilities	
220100	Long-term Liabilities	
220110	Financial liabilities	
220111	Loan from Leasing Company	
220112	Loan from Bank	
220113		
220114		
220115		
220116		
220117		
220118		
220119	Other Financial Liabilities	
220120	Trade Payables (more than one year)	
220121	Supplies Payable	
220122	Goods Payable	
220123	Payable against Development and works project	
220124		
220125		

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University Grants Commission of Bangladesh

UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
220126		
220127		
220128		
220129		
220130	Advance Receive (more than one year)	
220131	Advance Tuition Fee	
220132	Advance Library Fee	
220133	Advance Caution Money	
220134		
220135		
220136		
220137		
220138		
220139	Others	
220140	Provision for Debts and Expenses (Long-term)	
220141	Provision for Pension/ Gratuity	
220142	Provision for Contributory Provident Fund	
220143		
220144		
220145		
220146		
220147		
220148		
220149		
220150	Expense Accrual (unsettled due)	
220151	VAT Payable	
220152	Income Tax Payable	
220153		
220154		
220155	Other Expenses	
220156		
220157		
220158		
220159		
220160	Short-term (more than one year)	
220161	Short-term loan	
220162		
220163		
220164		
220165		
220166		
220167		
220168		
220169		



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UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
220200	Current Liabilities	
220210	Accounts Payable	
220211	Accounts Payable for Goods	
220212	Accounts Payable for supplies	
220213	Accounts Payable for works	
220214	Accrual Expenses	
220215		
220216	Due Expenses	
220217		
220218		
220219		
220220	Advance Receive	
220221	Advance From Students	
220222	Advance Tuition Fees	
220223	Library Caution Money	
220224	Lab Caution Money	
220225	Payable against deduction at sources- Income tax	
220226	Payable against deduction at sources- VAT	
220227		
220228		
220229		
220230	Short-term Deposit	
220231	Security Deposit From Suppliers	
220232	Security Deposit Form Canteen	
220233		
220234		
220235		
220236		
220237		
220238		
220239		
220240	Payables against Govt. & Authorities	
220241	Tax deducted at source	
220242	VAT deducted at source	
220243	Income Tax Payable	
220244	Due against Rent and Rates	
220245		
220246		
220247		
220248		
220249		
220250	Provision Against Employees	
220251	Provision for Gratuity	
220252	Provision for Provident Fund	
220253	Salary Payable	
220254		

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UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
220255		
220256		
220257		
220258		
220259		
220260	Term Loan	
220261	Overdraft	
220262	Bank Loan	
220263		
220264		
220265		
220266		
220267		
220268		
220269		
220270	Financial Liabilities (Short-terms)	
220271	Leasing Payable (Principle Installment)	
220272	Bank Payable (Principle Installment)	
220273		
220274		
220275		
220276		
220277		
220278		
220279		
220280	Deferred Liabilities	
220281	Deferred Income	
220282		
220283		
220284		
220285		
220286		



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UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
300000	INCOME/ RECEIPTS	
310000	Academic Income	
310100	Regular Income	
310111	Tuition/Course Fees	
310112	Yearly Registration/Enrollment Fees	
310113	Laboratory Fees	
310114	Transcript / Certificates Fees	
310115	Late Fee	
310116	Hand book and Academic Material Sales	
310117	Grants/ Donations for academic program	
310118		
310119		
310200	Admission Income	
310211	Sale of Admission form	
310212	Others	
310213		
310214		
310215		
310216		
310217		
310218		
310219		
310300	Income from other (Extra ordinary)	
3103011	Surplus from joint program	
310312	Income from Seminar/ Conference	
310313	Various Activity Fees	
310314	Convocation Fees	
310315	Income from research program	
310316		
310317		
310318		
310319		
320000	Non Academic Income	
320100	Grants and Donations	
320111	Grants/ Donations (Local)	
320112	Grants/ Donations (Govt.)	
320113	Grants/ Donations (Foreign)	
320114		
320115		
320116		
320117		
320118		
320119		
320200	Rental Income	
320211	Rental Income From Hostel	

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UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
320212	Rental Income From Canteen	
320213	Rental Income From others	
320214		
320215		
320216		
320217		
320218		
320219		
320300	Surplus From Program/Workshop and Training	
320311	Income from Program	
320312	Income From Workshop and Training	
320313	Surplus form join program	
320314		
320315		
320316		
320317		
320318		
320319		
330000	Financial Income	
330100	Financial Income	
330111	Transport Facilities	
330112	Royalties	
330113	Sales of Scrap, Paper Periodic & Others	
330114	Miscellaneous	
330115	Interest / Profit From Investment	
330116	Interest Of Bank	
330117	Profit On FDR	
330118		
330119		



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UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
400000	EXPENDITURE	
410000	ACADEMIC EXPENSES	
410100	Salary, Wages and Allowances (Teachers & Staffs)	
410110	Salary (Teachers)	
410111	Full time Teacher's salary	
410112	Part time Teacher's salary	
410113	Extra Load Remuneration	
410114		
410115		
410116		
410117		
410118		
410119		
410120	Allowances (Teachers)	
410121	House Rent	
410122	Medical Allowance	
410123	Telephone Allowance	
410124	Charge Allowance	
410125	Deanship Allowance	
410126	Eid Festival Bonus	
410127	Employer's Contribution to Provident Fund	
410128	Contribution to Gratuity	
410129		
410140	Salary (Academic Staff)	
410141	Full time Academic Staff's salary	
410142	Academic Staff's Salary	
410143	Extra Load Remuneration	
410144		
410145		
410146		
410147		
410148		
410149		
410150	Allowances (Academic Staff)	
410151	House Rent	
410152	Medical Allowance	
410153	Telephone Allowance	
410154	Charge Allowance	
410155	Eid Festival Bonus	
410156	Employer's Contribution to Provident Fund	

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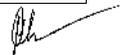
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University Grants Commission of Bangladesh

UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
410157	Contribution to Gratuity	
410158		
410159		
410170	Wages	
410171	Academic Staff's Wages	
410172	Academic Staff's allowances	
410173		
410174		
410175		
410176		
410177		
410178		
410179		
410200	General Academic Expenses	
410210	General Expenses	
410211	Cleaning Service	
410212	Entertainment	
410213	Medical Expenses	
410214	Traveling & Conveyance	
410215	Uniform & Liveries	
410216	National Festival Observation	
410217	Religious Festival Observation	
410218	Board, Banner, Stone laying Exp	
410219	Meeting / Sitting Allowance	
410220	Expenses for International Relations	
410221	Postage & Courier Bill	
410222	Fuel for Vehicle	
410223	Fuel for Generator	
410224		
410230	Utilities	
410231	Electricity, Gas & Water	
410232	Electricity bill	
41033	Gas bill	
410234	Water bill	
410235		
410236		
410237		
410238		
410239		
410240	Academic Material	
410241	Network Accessories	
410242	ID Card	
410243	Miscellaneous Expenses	
410244	Cookeries & Cutleries	
410245	Spare Parts for vehicle	
410246	Spare Parts for Generator and Air Condition	

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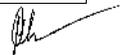
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University Grants Commission of Bangladesh

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Code	Head of Accounts	Amount
410247		
410248		
410249		
410250	Printing	
4102151	Printing	
410252	Photocopy	
410253	Photo & Frame	
410254		
410255		
410256		
410257		
410258		
410259		
410260	Stationary, Electric and Plumbing	
410261	Stationery	
410262		
410263	Electrical Goods	
410264		
410265		
410266		
410267	Plumbing	
410268		
410269		
410270	Repair and Maintenance	
410271	Vehicle Repair	
410272	Vehicle Insurance and Tax	
410273	Generator Maintenance Expenses	
410274	Air Conditioner Maintenance Expenses	
410275	Equipment repair	
410276	Computer, Photocopy, Printer servicing	
410277	Furniture and Fixture Repair	
410278		
410279		
410300	Laboratory Expenses	
410310	Lab Materials	
410311	Lab Chemicals	
410312	Lab Maintenance	
410313	Other Lab Expenses	
410314		
410315		
410316		
410317		
410318		
410319		
410400	Student Program and Scholarship Expenses	
410410	Student Program Expenses	

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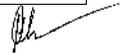
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Code	Head of Accounts	Amount
410411	Orientation	
410412	Cultural Program	
410413	Debate competition	
410414	Programming Contest	
410415	Internship Expenses	
410416	Study Tour	
410417	entertainment & other	
410418	Picnic	
410419	Sports & Game	
410420		
410421		
410422		
410423		
410424		
410425		
410426		
410427		
410428		
410429		
410450	Scholarship Expenses	
410451	Diploma	
410452	Bachelor	
410453	Master	
410454		
410455		
410456		
410457		
410458		
410459		
410500	Examination Expenses	
410511	Remuneration	
410512	Material Expenses	
410513	Stationary	
410514	Printing	
410515	Syllabus Remuneration	
410516		
410517		
410518		
410519		
410600	Teachers and Staff Resource Development Expenses	
410611	Training	
410612	Seminar	
410613	Symposium	
410614	Sports & Games	
410615	Professional Expenses (Fee)	
410616		

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Code	Head of Accounts	Amount
410878		
410879		
420000	NONACADEMIC EXPENSES	
420100	Remuneration for Governing bodies (Board of Trustee)	
420111	TA/DA for Governing bodies (Board of Trustee)	
420112	Entertainment Expenses & others for meeting of Governing bodies (Board of Trustee)	
420113		
420114		
420115		
420116		
420117		
420118		
420119		
420200	Salary and Allowance for Officers and staffs	
420210	Salary for Officers	
420211	VC, Pro VC, Treasurer	
420212	Officer's salary	
420213	Extra Load / Remuneration	
420204		
420205		
420206		
420207		
420208		
420209		
420220	Allowance for Officers	
420221	Allowances for VC, Pro VC, Treasurer	
420222	House Rent	
420223	Medical Allowance	
420224	Telephone Allowance	
420225	Charge Allowance	
420226	Eid Festival Bonus	
420227	Employer's Contribution to Provident Fund	
420228	Contribution to Gratuity	
420229		
420240	Salary for Staffs	
420241	Staff's salary	
420242	Extra Load / Remuneration	
420243		
420244		
420245		
420246		
420247		
420248		
420249		

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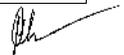
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Code	Head of Accounts	Amount
420250	Allowance for Staffs	
420251	Allowances for VC, Pro VC, Treasurer	
420252	House Rent	
420253	Medical Allowance	
420254	Telephone Allowance	
420255	Charge Allowance	
420256	Eid Festival Bonus	
420257	Employer's Contribution to Provident Fund	
420258	Contribution to Gratuity	
420259		
420270	Wages	
420271	Wages	
420272		
420273		
420274		
420275		
420276		
420277		
420278		
420279		
420300	General, Utility and Tax Expenses	
420310	General Expenses	
420311	Audit Fees	
420312	Insurance	
420313	Cleaning Service	
420314	Consultancy Fees	
420315	Entertainment	
420316	Legal/Professional Charge	
420317	Medical Expenses	
420318	Network Accessories	
420319	Security Services	
420320	Service Charge	
420321	Traveling & Conveyance	
420322	Uniform & Liveries	
420323	Bank Charge	
420324	Meeting / Sitting Allowance	
420325	Expenses for International Relations	
420326	Miscellaneous Expenses	
420327		
420328		
420329		
420340	Utility Expenses	
420341	Electricity, Gas & Water	
420342	Electricity bill	
420343	Gas bill	
420344	Water bill	

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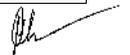
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University Grants Commission of Bangladesh

UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
420345		
420346		
420347		
420348		
420349		
420350	Rental Expenses	
420351	Administrative Building	
420352	Guest House	
420353	Vehicle	
420354	Others	
420355		
420356		
420357		
420358		
420359		
420360	Tax & Rates Expenses	
420361	Land tax & Rates	
42062	Tax Related Expenses	
420363	Other taxes	
420364		
420365		
420366		
420367		
420368		
420369		
420370	Donation Expenses	
420371	Relief Fund	
420372	Financial Aid	
420373		
420374		
420375		
420376		
420377		
420378		
420379		
420400	Fuel, Servicing & Maintenance	
420410	Fuel Cost	
420411	Fuel For Vehicle	
420412	Fuel For Generator	
420413		
420414		
420415		
420416		
420417		
420418		
420419		

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University Grants Commission of Bangladesh

UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
420420	Servicing & Maintenance	
420421	Vehicle	
420422	Repairs	
420423	Vehicle Insurance	
420424	Vehicle Tax	
420425	Spare Parts	
420426	Generator & Air Conditioner	
420427	Generator Maintenance Expenses	
420428	Air Conditioner Maintenance Expenses	
420429	Spare Parts	
420430	Equipments	
420431	Computer	
420432	Photocopy	
420433	Printer	
420434	Spare Parts	
420435		



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Code	Head of Accounts	Amount
420500	Material, Printing & Stationary	
420510	Material	
420511		
420512		
420513		
420514		
42055		
420516		
420517		
420518		
420519		
420520	Printing	
420521	Printing	
420522	Photocopy	
420523	Postage & Courier Bill	
420524		
420525		
420526		
420527		
420518		
420519		
420530	Stationary	
420531	Stationary	
420532	ID Card	
420533	Photo & Frame	
420534	Cookeries & Cutleries	
420535		
420536		
420537		
420538		
420539		
420600	Officer & Staff Development Expenses	
420610	Training	
420611	Training	
420612		
420613		
420614		
420615		
420616		
420617		
420618		
420619		
420620	Seminar/Workshop	
420621	Seminar/Workshop	
420622		

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Code	Head of Accounts	Amount
420623		
420624		
420625		
420626		
420627		
420628		
420629		
420630	Sports & Games	
420631	Sports & Games	
420632		
420633		
420634		
420635		
420636		
420637		
420638		
420639		
420700	Depreciation and Amortization	
420710	Depreciation	
420711	Building	
420712	Equipment	
420713	Furniture & Fixture	
420714	Vehicles	
420715	Transformer	
420716	Refrigerator	
420717	Television	
420718	Photocopier	
420719	Fax Machine	
420720	Computer	
420721	Printer	
420722	Multimedia Projector	
420723	Project cost/ Expenditure	
420724	Library Books & Periodicals	
420725	Other Assets	
420726		
420727		
420728		
420729		
420730		
420731		
420732		
420733		
420770	Amortization/ Write-off	
420711	Preliminary Expenses	
420712	Patents	
420713	Trade Marks	

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Code	Head of Accounts	Amount
420714	Goodwill	
420715	Academic Research Expenses	
420716	Academic Research Expenses (Long Term)	
420717		
420718		
420719		
430000	RESEARCH AND PUBLICATIONS EXPENDITURE	
430100	Academic Research Expenses	
430110	Academic Research Expenses	
430111	Academic Research Expenses	
430112		
430113		
430114		
430115		
430116		
430117		
430118		
430119		
430150	Academic Research Exp. (Part of Long Term of the year)	
430151	Academic Research Exp. (Part of Long Term of the year)	
430152		
430153		
430154		
430155		
430156		
430157		
430158		
430159		
430200	Non-Academic Research Expenses	
430210	Non-Academic Research Expenses	
430211	Non-Academic Research Expenses	
430212		
430213		
430214		
430215		
430216		
430217		
430218		
430219		
430250	Non-Academic Research Exp. (Part of Long Term of the year)	
430251		
430252		
430253		
430254		
430255		
430256		

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UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
430257		
430258		
430259		
430300	Book Publishing Expenses	
430110	Book Publishing Expenses	
430211		
430212		
430213		
430214		
430215		
430216		
430217		
430218		
430219		
430130	Journals & Periodicals Expenses	
430231	Journals & Periodicals Expenses	
430232		
430233		
430234		
430235		
430236		
430237		
430238		
430239		
430170	Others Publication Expenses	
430271	Others Publication Expenses	
430272		
430273		
430274		
430275		
430276		
430277		
430278		
430279		
440000	FINANCIAL EXPENSES	
440100	Interest on Loan	
440110	Interest on Loan	
440111	Interest on X bank	
440112	Interest on Y bank	
440113		
440114		
440115		
440116		
440117		
440118		
440119		

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UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Amount
440200	Charge/ Interest from leasing company	
440210	Charge/ Interest from leasing company	
440211	Charge/ Interest from X leasing company	
440212	Charge/ Interest from Y leasing company	
440213		
440214		
440215		
440216		
440217		
440218		
440219		
440300	Other Charges	
440310	Other Charges	
440311	Other Charges	
440312		
440313		
440314		
440315		
440316		
440317		
440318		
440319		
450000	Tax & Levy	
450100	Income Tax	
450110	Income Tax	
450111	Income Tax	
450112		
450113		
450114		
450115		
450116		
450117		
450118		
450119		
450200	Value Added Tax	
450210	Value Added Tax	
450211	Value Added Tax	
450212		
450213		
450214		
450215		
450216		
450217		
450218		
450219		

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Code	Head of Accounts	Amount
450300	Customs Duties and levy	
450310	Customs Duties and levy	
450311	Customs Duties and levy	
450312		
450313		
450314		
450315		
450316		
450317		
450318		
450319		



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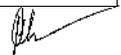
PUFR-II

Trial Balance

Annex-B

Code	Head of Accounts	Dabit	Credit
100000	ASSETS		
110000	NON-CURRENT ASSETS		
110100	Property, Plant and Equipment		
110110	Land & Land Development		
110120	Building & Premises		
110130	Generator, Air Conditioner and Fire Extinguisher		
110140	Equipment's with Laboratory		
110150	Computers & Software Items		
110160	Vehicle		
110170	Electrical & Electronic Equipment's		
110180	Furniture & Fixture		
110190	Books & periodicals		
110200	Investment		
110210	Long-term Investment		
110220	Short-term Investment (more then one year)		
110230	Development Project Cost/Expenditure		
110300	Intangible Assets		
110310	Organization Cost		
110400	Research Expenses (Long Term)		
110500	Other Fixed Assets		
120000	Current Assets		
120110	Inventories		
120120	Receivable		
120130	Advance Receipts		
120140	Pre-Payments		
120150	Advance Against Loan		
120160	Temporary Investment (within one year)		
120170	Cash in Hand		
120180	Bank Accounts		
200000	FUNDS & LIABILITIES		
210000	Funds		
210110	Reserve Fund		
210120	Trust Fund		
210130	General Fund		

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University Grants Commission of Bangladesh

UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Dabit	Credit
210140	Special Fund		
210150	Excess of income over Expenditure		
210160	Accumulated Depreciation Fund		
220000	Liabilities		
220110	Long-term Liabilities		
220120	Current Liabilities		
220150	Provision Against Employees		
220160	Short-term Loan		
220170	Deferred Liabilities		
300000	INCOME		
310110	Academic Income		
310130	Admission Income (Sales of Forms)		
310140	Non Academic Income		
310160	Financial Income		
400000	EXPENDITURE		
410100	ACADEMIC EXPENSES		
410110	Salary & Wages (Teachers & Academic Staffs)		
410120	Allowances (Teachers & Academic Staff)		
410140	Utility Expenses (Academic Building & Hall)		
410150	General Expenses (Academic)		
410170	Academic Materials		
410180	Laboratory Expenses (Materials & Chemicals)		
410190	Printing & Stationery		
410200	Students Programs Expenses		
410220	Scholarship Expenses		
410230	Examination Expenses		
410240	Servicing & Maintenance (Academic)		
410260	Teacher & Staff Development Expenses		
410270	Depreciation		
410300	ADMISSION EXPENSES		
420100	NONACADEMIC EXPENSES		
420110	Remuneration for Governing bodies (Board of Trustee)		
420120	Salary & wages (Officer & Staff)		
420130	Allowances (Officer & Staff)		
420140	Utility Expenses (Administrative Building)		



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UGC Bhaban, Agargaon, Sher-E-Banglanagar, Dhaka-1207

Code	Head of Accounts	Dabit	Credit
420150	General Expenses		
420170	Donation Expenses		
420180	Tax & Rates Expenses		
420190	Rental Expenses		
420200	Servicing & Maintenance		
420220	Fuel Cost		
420230	Printing & Stationary		
420240	Utility Expenses (Administrative)		
420250	Officer & Staff Development Expenses		
420260	Depreciation		
420290	Amortization/ Write-off		
420300	RESEARCH EXPENDITURE		
420310	Academic Research Expenses		
420320	Non Academic Research Expenses		
420400	PUBLICATIONS EXPENDITURE		
420410	Journals & Periodicals Expenses		
420420	Book Publishing Expenses		
420430	Others Publication Expenses		
420500	FINANCIAL EXPENSES		
420510	Interest on Loan		
420520	Tax & Levy		
420530	Other Charges		
420600	CORPORATE TAX / INCOME TAX		
420610	Corporate tax		
420620	Income tax		