

## **AUDITOR'S REPORT & FINANCIAL STATEMENT**

**TRAINING INSTITUTE FOR  
CHEMICAL INDUSTRIES**  
SARKARKHANA, POLASH,  
NARSINGDI.

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

**SUBMITTED BY:**

**Lead Audit Firm:**

***SHAHA & Company***  
***Chartered Accountants***

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**Joint Audit Firm:**

***Haque Shah Alam Mansur & Co.***  
***Chartered Accountants***

Address: 37/2, Purana Paltan, Fayenaz Properties,  
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**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES  
AUDITOR'S REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025  
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Assignment No: SC/2025-26/149

**INDEPENDENT AUDITOR'S REPORT  
TO THE BOARD OF DIRECTORS  
OF  
TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**

**Report on the audit of the financial statements**

**Opinion**

We have audited the financial statements of **TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES** which comprise the statement of financial position as at 30 June, 2025 and statement of Income and Expenditure, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies and other explanatory information for the year ended 30 June, 2025.

In our opinion, the accompanying financial statements give a true and fair view in all material respects, of the financial position of the Institute as at 30 June, 2025 and of its financial performance and its cash flows for the year ended 30 June, 2025 in accordance with International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs).

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Institute in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matters**

Without qualifying our opinion, we draw attention to the following matters:

1. We draw attention to Note 6.00 and Schedule 2 to the financial statements regarding long-outstanding receivables from Karnaphuli Paper Mills Ltd. (BDT 337,060) and DAP Fertilizer Co. Ltd. (BDT 69,199), which have remained unsettled for several years without adequate confirmation or recoverability assessment. Our opinion is not modified in respect of this matter.
2. We draw attention to Note 14.00 to the financial statements regarding a Non-Development Government Loan amounting to Tk 600,000, for which no supporting documents were available to substantiate the balance. The amount has been carried forward for many years without adjustment, confirmation, or reconciliation, creating uncertainty regarding the validity of the liability. Our opinion is not modified in respect of this matter.
3. We draw attention to Note 16.00 and Schedule 7 to the financial statements regarding long-outstanding payable balances carried forward for many years without proper settlement, confirmation, or verification. These include amounts payable to Chattogram Chemical Complex (BDT 1,100,226) and BISF, Mirpur, Dhaka (BDT 503,232). The continued recognition of these aged balances without reconciliation or follow-up increases the risk of misstated liabilities and uncertainty regarding their validity. Our opinion is not modified in respect of this matter.



4. We draw attention to Note 18.05 and Schedule 9 to the financial statements regarding Provision under Creditors for Other Finance amounting to Tk 510,464, which has been carried forward for an extended period without adjustment, reconciliation, or verification. The continued recognition of this balance increases the risk of misstated liabilities and uncertainty regarding its validity. Our opinion is not modified in respect of this matter.

#### **Responsibilities of management and those charged with governance for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), International Accounting Standards (IASs) and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Institute or to cease operations or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- I. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- II. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.
- III. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- IV. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.



V. Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Report on other legal and regulatory requirements**

In accordance we also report the following:

- I. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- II. In our opinion, proper books of account as required by law have been kept by the Institute so far as it appeared from our examination of these books;
- III. The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns; and
- IV. The expenditure incurred was for the purposes of the Institute's.

**Lead Firm:**

**Joint Firm:**



Md. Afsar Uddin, FCA  
Managing Partner  
SHAHA & Company  
Chartered Accountants  
Enrolment Number : 1409  
DVC: 26002091409AS307550  
Dated: 09 February, 2026  
Place: Dhaka-1000, Bangladesh





Md. Zohurul Islam, FCA  
Principal  
Haque Shah Alam Mansur & Co.  
Chartered Accountants  
Enrolment Number : 1493



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**STATEMENT OF FINANCIAL POSITION**  
AS AT 30 JUNE 2025

PARTICULARS	NOTES	Amounts in Taka	
		30 JUNE 2025	30 JUNE 2024
<b>ASSETS</b>			
<b>Non- Current Assets</b>			
Property, plant and equipments	3	312,714,461	333,639,001
Loan to Employee	4	5,125,100	6,191,499
<b>Total Non- Current Assets</b>		<b>317,839,561</b>	<b>339,830,500</b>
<b>Current Assets</b>			
Stores, Spares & Accessories	5	2,100,066	1,636,897
Receivable From Enterprise	6	191,482,783	157,572,251
Advances, Deposits and Prepayments	7	758,711	34,002
Fixed Deposit Receipt (FDR)	8	323,318,937	317,791,553
Cash & Cash Equivalent	9	13,272,490	17,006,726
<b>Total Current Assets</b>		<b>530,932,987</b>	<b>494,041,429</b>
<b>TOTAL ASSETS</b>		<b>848,772,549</b>	<b>833,871,929</b>
<b>CAPITAL FUNDS &amp; LIABILITIES</b>			
<b>Funds</b>			
Grants	10	883,842,814	883,842,814
Fund	11	287,697,929	282,099,242
Excess of Expenditure Over Income	12	(681,293,355)	(654,770,130)
Levy Adjustment Account	13	329,357,827	285,225,329
<b>Total Funds</b>		<b>819,605,215</b>	<b>796,397,255</b>
<b>Non-Current Liabilities</b>			
Non Development Govt Loan	14	600,000	600,000
<b>Total Non- Current Liabilities</b>		<b>600,000</b>	<b>600,000</b>
<b>Current liabilities</b>			
BCIC Current Account	15	7,316,258	6,685,550
Inter-Project Current Account	16	7,698,270	19,564,382
Creditors for Expenses	17	258,274	476,899
Creditors for other Finance	18	13,294,532	10,147,844
<b>Total Current liabilities</b>		<b>28,567,334</b>	<b>36,874,675</b>
<b>TOTAL CAPITAL FUNDS &amp; LIABILITIES</b>		<b>848,772,549</b>	<b>833,871,929</b>

The annexed notes form an integral part of these financial statement



Head of Accounts

Signed as per our report on same date.

Lead Firm:



**Md. Afsar Uddin, FCA**  
Managing Partner  
**SHAHA & Company**  
Chartered Accountants  
Enrolment Number : 1409  
DVC: 26002091409AS307550  
Dated: 09 February, 2026  
Place: Dhaka-1000, Bangladesh




Executive Director



Director

Joint Firm:



**Md. Zohurul Islam, FCA**  
Principal  
**Haque Shah Alam Mansur & Co.**  
Chartered Accountants  
Enrolment Number : 1493



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

Particulars	Notes	Amounts in Taka	
		30 JUNE 2025	30 JUNE 2024
<b>INCOME</b>			
Management Fee	Annexure-B	69,725,815	74,895,976
Training Fee	Annexure-B	13,714,634	15,122,000
Expert Service Fee	Annexure-B	550,189	3,229,653
Bank Interest Income	Annexure-B	25,651,364	20,665,659
Other Income	Schedule- 12	335,898	331,210
<b>TOTAL INCOME</b>		<b>109,977,900</b>	<b>114,244,498</b>
<b>EXPENDITURE</b>			
Salary & Allowances	Schedule- 11	76,251,840	77,405,411
Spares & consumable	Schedule- 13	842,342	942,759
Training Expenses		1,749,672	2,300,262
Foreign Training Expenses		-	-
Lecture, Honorarium, Reward		1,386,183	1,663,772
Printing & Stationery		883,908	902,534
Telephone & Internet		406,699	394,785
Postage, Telegram & Telephone		3,096	4,705
Rates & Taxes		577,875	577,875
Travelling & Conveyance		658,121	728,166
Food & Conveyance		197,600	199,600
Electricity & Lighting		3,284,535	3,540,513
Publicity & Advertisement		147,623	336,841
Entertainment		89,956	70,101
Insurance		165,611	165,610
Contract Labour		12,048,579	11,545,033
Gardening Expenses		132,303	177,851
Audit Fee		150,000	150,000
Legal Fee		-	-
License Fee, Software Renewal Fee		129,087	326,248
Newspaper & Magazing		13,566	22,203
Gas & Water		1,122,871	1,349,144
Security expenses		4,606,919	5,152,591
Repairs & Maintenance	Schedule- 14	2,193,970	2,404,342
Depreciation	Annexure-A	26,523,226	26,712,337
Vehicle Running Expenses		236,207	392,709
Social Welfare Expenses	Schedule- 15	1,416,226	2,086,870
Bank charge		73,663	58,036
Sanitation Expenses		55,461	70,789
Accreditation Board Fee		-	49,060
Chemical Consumable & Others		181,608	146,165
Annual Report		188,600	14,960
Governing Body Expenses		779,079	1,040,408
Miscellaneous Expenses		4,700	14,400
SDG/ NIS Exp		-	10,755
Research & Devloment		-	-
<b>TOTAL</b>		<b>136,501,126</b>	<b>140,956,835</b>
Excess of Expenditure over Income		(26,523,226)	(26,712,337)
<b>TOTAL EXPENDITURE</b>		<b>109,977,900</b>	<b>114,244,498</b>

The annexed notes form an integral part of these financial statement



Head of Accounts

Signed as per our report on same date.




Executive Director



Director

Lead Firm:



Md. Afsar Uddin, FCA  
 Managing Partner  
**SHAHA & Company**  
 Chartered Accountants  
 Enrolment Number : 1409  
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Joint Firm:



Md. Zohurul Islam, FCA  
 Principal  
**Haque Shah Alam Mansur & Co**  
 Chartered Accountants  
 Enrolment Number : 1493



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
<b>A. Cash flows from operating activities</b>		
i. Excess of Expenditure Over Income	(26,523,226)	(26,712,337)
ii. Non-Cash Items:	26,523,226	26,712,337
Depreciation expenses	26,523,226	26,712,337
iii. Changes in working capital	(48,933,135)	(65,032,079)
Increase/Decrease in Current Assets	(40,625,794)	(71,598,818)
Increase/Decrease in Current Liabilities	(8,307,341)	6,566,740
<b>Net cash generated from/(used in) operating activities (i+ii+iii)</b>	<b>(48,933,135)</b>	<b>(65,032,079)</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of Fixed Assets	(5,598,687)	(1,413,181)
Loan to Employee	1,066,399	881,683
<b>Net cash generated from/(used in) investing activities</b>	<b>(4,532,288)</b>	<b>(531,498)</b>
<b>C. Cash flows from financing activities</b>		
Increase / Decrease in Capital	5,598,687	1,413,181
Increase / (Decrease) in Levy Adjustment	44,132,498	69,604,842
<b>Net cash generated from/(used in) financing activities</b>	<b>49,731,185</b>	<b>71,018,023</b>
<b>D. Net cash generated/(used) during this year (A+B+C)</b>	<b>(3,734,238)</b>	<b>5,454,446</b>
Opening cash and cash equivalents	17,006,726	11,552,280
Closing cash and cash equivalents	13,272,490	17,006,726



**Head of Accounts**

Signed as per our report on same date.

**Lead Firm:**

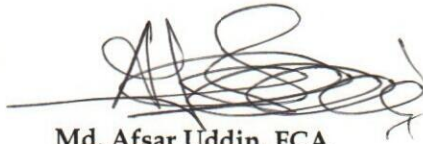


**Executive Director**



**Director**

**Joint Firm:**



**Md. Afsar Uddin, FCA**  
**Managing Partner**

**SHAHA & Company**  
**Chartered Accountants**

Enrolment Number : 1409

DVC: 26002091409AS307550

Dated: 09 February, 2026

Place: Dhaka-1000, Bangladesh




**Md. Zohurul Islam, FCA**  
**Principal**

**Haque Shah Alam Mansur & Co.**  
**Chartered Accountants**

Enrolment Number : 1493



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

**1. Significant Accounting Policies and Other Information:**

**1.01) Introduction**

This Training Institute was established in 1989 with the Technical Assistance of the Government of Netherlands for the development of technical knowledge, skill and efficiency with a view to promoting industrial productivity. Machinery and equipment of the project were installed and financed by the Netherlands Government as Grant in 1988-1989. Its local currency portion was financed by Government of Bangladesh as Grant Later on under the project "Modernization and Strengthening of Training Institute for Chemical Industries (TICI)" fund of Tk 40 Crore was financed to TICI by the KOICA from Korean government while a fund of Tk. 10.93 crore was financed from Bangladesh government. This project was started in 2014 and completed in June, 2019. Training Institute for Chemical Industries (TICI) is the Central Training Institute of Bangladesh Chemical Industries Corporation.

**1.02) Accounting Policies**

The Training Institute for Chemical Industries (TICI) is a non-trading concern, considered to be an educational and Training Institute run on "No profit No Loss" basis. The institute receives its fund from the different enterprises of Bangladesh Chemical Industries Corporation (BCIC) by the decision of BCIC board on the annual budget for both capital expenditure and revenue expenditure.

**1.03) Compliance with Local Laws**

The financial statements have been prepared in accordance with the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) as adopted by the Institute of Chartered Accountants of Bangladesh, and other relevant local laws as applicable.

**1.04) Components of the Financial Statements**

According to IAS-1 "Presentation of the Financial Statements the complete set of financial statement includes the following components

- a) Statement of Financial Position as at June 30, 2025;
- b) Statement of Income and Expenditure for the year ended June 30, 2025;
- c) Statement of Cash Flows for the year ended June 30, 2025; and
- d) Notes comprising significant accounting policies and other explanatory information;
- e) Comparative information in respect of the preceding period as specified in IAS 1 Paragraphs 38 and 38A.

**1.05) Property, Plant and Equipment:**

Items of property, plant and equipment are measured at cost less accumulated depreciation. The Institute recognizes the carrying amount of an item of property, plant and equipment as the cost of replacing part of such an item when the cost is incurred. It is probable that the future economic benefits embodied with the item will flow to the company and the cost of the item can be measured reliably. Expenditure incurred after the assets have been put into operation, such as repair and maintenance are normally charged as revenue expenditure in the period in which it is incurred.



## Depreciation

Depreciation on all items of Property, Plant and Equipment other than Land & Land development is computed using the straight-line method so as to write-off the assets over their expected useful life. Depreciation on Property, Plant and Equipment has been charged on acquisition of Property, Plant & Equipment when it is available for use at the following rates.

Asset Category	
Land & Land development	
Buliding	
Other Construction	
Plant und Machinery	
Transport Vehicles	
Furniture and Fixture	
Office Equipment	
Test Equipment and Loose Tools	
Sundry Assets	

### 1.6) Land:

TIC was established on 17.035 acres land on the basis of permission of BCIC and Government of Bangladesh. Basically, the said 17.035 acres land belongs to Urea Fertilizer Ltd. (UFFL) acquired by lease from the government. The ownership of the said land has not been transferred to TICI till date. its land revenue and other charges are being paid by UFFL and raise debit note on TICI which is up to date.

## 2. Others Policies:

### 2.01) Statements of Cash Flows:

Statements of Cash Flows has been prepared in accordance with IAS -7: Statements of Cash Flows and the Cash Flow from operating activities has been presented under indirect method.

Statements of Cash Flows has been prepared in accordance with IAS-7 : "Statements of Cash Flows"

### 2.02) Comparative:

Comparative information has been disclosed in respect of the previous year for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current year financial statements. Previous year's figure has been presented whenever considered necessary to ensure comparability with the current year presentation as per "IAS-1. "Presentation of the Financial Statements"

### 2.03) Functional and Presentational Currency:

The financial statements are presented in Bangladeshi taka which is the Organization's functional Currency.

### 2.04) Financial Period:

Financial statements of Training Institute for Chemical Industries (TICI) cover twelve months from July 01, 2024 to June 30, 2025.

### 2.05) Revenue Recognition:

Revenue earned during the reporting period was recognized on the basis of cost incurred whether it was received or not.



Notes	Particulars	Sub-Notes	Amounts in Taka	
			30 JUNE 2025	30 JUNE 2024
<b>3.00</b>	<b>Property, Plant &amp; Equipment</b>	<b>Annexure-A</b>		
	Opening balance		988,409,129	986,995,949
	Addition during the year		5,598,687	1,413,181
	Adjustment during the year		-	-
	<b>Total Cost</b>		<b>994,007,816</b>	<b>988,409,130</b>
	Opening Balance		654,770,129	628,057,792
	Charged during the year		26,523,226	26,712,337
	Adjustment during the year		-	-
	<b>Total Accumulated Depreciation</b>		<b>681,293,355</b>	<b>654,770,129</b>
	<b>Written down value (WDV)</b>		<b>312,714,461</b>	<b>333,639,001</b>
<b>4.00</b>	<b>Loan to Employee</b>			
	Opening balance		6,191,499	7,073,182
	Addition during the year		-	-
	Interest on Loan		193,980	279,600
			<b>6,385,479</b>	<b>7,352,782</b>
	Adjustment during the year		(1,260,379)	(1,161,283)
	<b>Closing balance</b>		<b>5,125,100</b>	<b>6,191,499</b>
<b>5.00</b>	<b>Stores, Spares &amp; Accessories</b>			
	Opening balance		1,636,897	1,520,951
	Addition during this year		6,784,910	4,153,444
	Consumed during the year		(6,321,741)	(4,037,498)
	<b>Closing balance</b>	<b>Schedule- 1</b>	<b>2,100,066</b>	<b>1,636,897</b>
<b>6.00</b>	<b>Receivable From Enterprise</b>			
	Inter Project Account	6.01	864,117	830,766
	Management Fee	6.02	190,618,666	156,741,485
	Other Receivable(FDR)		-	-
	<b>Closing balance</b>	<b>Schedule- 2</b>	<b>191,482,783</b>	<b>157,572,251</b>
<b>6.01</b>	<b>Inter Project Account</b>			
	Opening balance		830,766	1,261,649
	Addition during this year		49,657	-
	Adjustment during the year		(16,306)	(430,883)
	<b>Closing balance</b>	<b>Schedule- 2</b>	<b>864,117</b>	<b>830,766</b>
<b>6.02</b>	<b>Management Fee</b>			
	Opening balance		156,741,485	111,482,485
	Addition during this year		33,877,181	145,914,000
	Adjustment during the year		-	(100,655,000)
	<b>Closing balance</b>	<b>Schedule- 3</b>	<b>190,618,666</b>	<b>156,741,485</b>
<b>7.00</b>	<b>Advances, Deposits and Prepayments</b>			
	Advances	7.01	724,709	-
	Deposits	7.02	34,002	34,002
	<b>Closing balance</b>		<b>758,711</b>	<b>34,002</b>



Notes	Particulars	Sub-Notes	Amounts in Taka	
			30 JUNE 2025	30 JUNE 2024
7.01	<b>Advances</b>			
	Opening balance		-	11,820
	Addition during this year		3,484,682	4,330,130
	Adjustment during the year		(2,759,973)	(4,341,950)
	<b>Closing balance</b>	<b>Schedule- 5</b>	<b>724,709</b>	<b>-</b>
7.02	<b>Deposits</b>			
	Opening balance		34,002	113,002
	Addition during this year		-	-
	Less. Adjustment during this year		-	(79,000)
	<b>Closing balance</b>	<b>Schedule- 5</b>	<b>34,002</b>	<b>34,002</b>
8.00	<b>Fixed Deposit Receipt (FDR)</b>			
	FDR Of Bank	8.01	319,033,698	311,609,116
	Accrued Interest	8.02	4,285,239	6,182,437
	<b>Closing balance</b>		<b>323,318,937</b>	<b>317,791,553</b>
8.01	<b>FDR Of Bank</b>			
	BASIC Bank Ltd, Narsingdi Br, FDR No. 1918-01-0010906		13,998,293	12,896,385
	BASIC Bank Ltd, Narsingdi Br, FDR No. 1918-01-0011032		13,359,765	12,319,524
	BASIC Bank Ltd, Narsingdi Br, FDR No. 1918-01-0013245		16,822,279	15,508,125
	BASIC Bank Ltd, Madhobdi Br, FDR No. 3718-01-0004134		45,000,000	46,495,875
	BASIC Bank Ltd, Madhobdi Br, FDR No. 3718-01-0004231		25,482,538	23,690,235
	Janata Bank Ltd, Corporate Br, FDR No. 100218791815		36,474,683	34,024,891
	BD. Krishi Bank, Polash Br, FDR No. 216446/239572		35,795,219	33,401,930
	BD. Krishi Bank, Polash Br, FDR No. 4510322105		-	9,960,444
	BD.Krishi Bank, Polash Br, FDR No. 4510516018		-	16,722,844
	BD. Krishi Bank, Madhabdi Br, FDR No. 4502-0330005378/516129		37,359,875	30,000,000
	Rupali Bank, Palash Br, FDR No. 5827035000103		40,000,000	44,691,363
	BD.Krishi Bank, Polash Br, FDR No. 516681/241309		34,290,546	31,897,500
	BASIC Bank Ltd, Madhobdi Br, FDR No. 3718-01-0005313		20,450,500	-
	<b>Total</b>		<b>319,033,698</b>	<b>311,609,116</b>
8.02	<b>Accrued Interest</b>			
	FDR No. 4502-0330005378/516129		-	6,182,437
	FDR No. 3718-01-0004134		2,561,979	
	FDR No. 5827035000103		1,723,260	
	<b>Total</b>		<b>4,285,239</b>	<b>6,182,437</b>



Notes	Particulars	Sub-Notes	Amounts in Taka	
			30 JUNE 2025	30 JUNE 2024
9.00	<b>Cash &amp; Cash Equivalent</b>			
	Cash at Bank	9.01	13,272,490	17,006,726
	<b>Total</b>		<b>13,272,490</b>	<b>17,006,726</b>
9.01	<b>Cash at Bank</b>			
	Ultra Bank Ltd, Ghorashal Sarkarkhana, Palash, Narsingdi 223814100000417		13,272,490	17,006,726
	<b>Total</b>		<b>13,272,490</b>	<b>17,006,726</b>
10.00	<b>Grants</b>			
	Netheriands Government Portion		348,978,814	348,978,814
	Bangladesh Government portion		25,561,000	25,561,000
	KOICA, Korean Government Portion, 2019		400,000,000	400,000,000
	Bangladesh Government Portion, 2019		109,303,000	109,303,000
	<b>Closing balance</b>		<b>883,842,814</b>	<b>883,842,814</b>
11.00	<b>Fund</b>			
	Opening balance		282,099,242	280,686,061
	Addition during the year		5,598,687	1,413,181
	Adjustment during the year		-	-
	<b>Closing balance</b>	Schedule- 6	<b>287,697,929</b>	<b>282,099,242</b>
12.00	<b>Excess of Expenditure over Income</b>			
	Opening balance		654,770,130	628,057,792
	Addition during the year	Annexure-A	26,523,226	26,712,337
	Adjustment during the year		-	-
	<b>Closing balance</b>		<b>681,293,355</b>	<b>654,770,130</b>
13.00	<b>Levy Adjustment Account</b>			
	Opening balance		285,225,329	215,620,486
	Addition during the year	Schedule- 10	44,132,498	69,604,843
	Adjustment during the year		-	-
	<b>Closing balance</b>		<b>329,357,827</b>	<b>285,225,329</b>
14.00	<b>Non Development Govt Loan</b>			
	Opening balance		600,000	600,000
	Addition during the year		-	-
	Adjustment during the year		-	-
	<b>Closing balance</b>		<b>600,000</b>	<b>600,000</b>
15.00	<b>BCIC Current Account</b>			
	Opening balance		6,685,550	6,299,003
	Addition during the year		864,707	2,132,531
	Adjustment during the year		(233,999)	(1,745,984)
	<b>Closing balance</b>		<b>7,316,258</b>	<b>6,685,550</b>
16.00	<b>Inter-Project Current Account</b>			
	Opening balance		19,564,382	12,482,975
	Addition during the year		6,196,857	7,349,046
	Adjustment during the year		(18,062,969)	(267,639)
	<b>Closing balance</b>	Schedule- 7	<b>7,698,270</b>	<b>19,564,382</b>



Notes	Particulars	Sub-Notes	Amounts in Taka	
			30 JUNE 2025	30 JUNE 2024
17.00	<b>Creditors for Expenses</b>			
	Opening balance		476,899	449,187
	Addition during the year		150,000	150,000
	Adjustment during the year		(368,625)	(122,288)
	<b>Closing balance</b>	<b>Schedule- 8</b>	<b>258,274</b>	<b>476,899</b>
18.00	<b>Creditors for Other Finance</b>			
	Other Finance	18.01	6,894,111	4,721,012
	With-Holding Account	18.02	11,349	1,049
	Sundry Creditors	18.03	1,528,888	1,285,412
	TICI-KOICA Linkage Project	18.04	-	-
	Provision Account	18.05	4,860,184	4,140,371
	<b>Closing balance</b>		<b>13,294,532</b>	<b>10,147,844</b>
18.01	<b>Other Finance</b>			
	Opening balance		4,721,012	6,629,396
	Addition during the year		4,091,910	9,564,721
	Adjustment during the year		(1,918,811)	(11,473,105)
	<b>Closing balance</b>	<b>Schedule- 9</b>	<b>6,894,111</b>	<b>4,721,012</b>
18.02	<b>With-Holding Account</b>			
	Opening balance		1,049	7,329
	Addition during the year		5,148,552	4,770,575
	Adjustment during the year		(5,138,252)	(4,776,855)
	<b>Closing balance</b>	<b>Schedule- 9</b>	<b>11,349</b>	<b>1,049</b>
	<i>This line item refers to amount deducted from employees salary for House building loan and motor vehicle loan issued to them.</i>			
18.03	<b>Sundry Creditors</b>			
	Opening balance		1,285,412	1,221,383
	Addition during the year		6,430,883	6,292,587
	Adjustment during the year		(6,187,407)	(6,228,558)
	<b>Closing balance</b>	<b>Schedule- 9</b>	<b>1,528,888</b>	<b>1,285,412</b>
18.04	<b>TICI-KOICA Linkage Project</b>			
	Opening balance		-	80,131
	Addition during the year		-	-
	Adjustment during the year		-	(80,131)
	<b>Closing balance</b>		<b>-</b>	<b>-</b>
18.05	<b>Provision Account</b>			
	Opening balance		4,140,371	3,138,532
	Addition during the year		1,907,336	1,397,356
	Adjustment during the year		(1,187,523)	(395,517)
	<b>Closing balance</b>	<b>Schedule- 9</b>	<b>4,860,184</b>	<b>4,140,371</b>



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**SCHEDULE OF PROPERTY, PLANT & EQUIPMENT**  
**AS AT 30 JUNE 2025**

Particulars	Code No	Cost				Rate	Depreciation			Written down value
		Opening balance	Addition during the year	Adjustment during the year	Closing balance		Depreciation charged during the year	Adjustment during the year	Closing balance	
Land & Land Development	10000	2,417,614	-	-	2,417,614	-	-	-	-	2,417,614
Buildings	11000	188,210,616	2,611,195	-	190,821,811	2.50%	4,712,085	-	72,429,103	118,392,708
Other Construction	12000	19,872,056	-	-	19,872,056	7.5-10%	538,647	-	17,025,850	2,846,206
Plant & Machinery	13000	727,301,583	608,471	-	727,910,054	5-7.5%	19,775,198	-	546,077,527	181,832,527
Transport Vehicles	14000	12,589,840	-	-	12,589,840	20.00%	804,159	-	11,784,354	805,486
Furniture & Fixture	15000	10,945,793	816,271	-	11,762,064	10.00%	67,092	-	8,366,408	3,395,656
Office Equipments	16000	15,248,186	1,513,040	-	16,761,226	10-25%	382,617	-	14,250,256	2,510,970
Test Equipment & Loos Tools	17000	4,727,478	-	-	4,727,478	12.50%	35,688	-	4,585,873	141,605
Sundry Assets	18000	7,095,963	49,710	-	7,145,673	7.5-25%	207,739	-	6,773,983	371,690
<b>As at 30 June, 2025</b>		<b>988,409,129</b>	<b>5,598,687</b>	<b>-</b>	<b>994,007,816</b>		<b>26,523,226</b>	<b>-</b>	<b>681,293,355</b>	<b>312,714,461</b>
<b>As at 30 June, 2024</b>		<b>986,995,949</b>	<b>1,413,181</b>	<b>-</b>	<b>988,409,130</b>		<b>26,712,337</b>	<b>-</b>	<b>654,770,129</b>	<b>333,639,001</b>



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**STATEMENT OF EXPENSES CLEARING ACCOUNT**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

Annexure-B

Particulars	Code	Amounts in Taka	
		30 JUNE 2025	
Depreciation			26,523,226
<b>A. Revenue Income</b>			
Management Fee / Levy	76000	69,725,815	
Training Fee	77000	13,714,634	
Expert Service Fee		550,189	
Bank Interest Income	78014	25,651,364	
Other Income (Annexure-I)	78000	335,898	
<b>Total (A)</b>			109,977,900
<b>Grand Total</b>			<b>136,501,126</b>
<b>B. Revenue Expenditure</b>			
Salary & Allowances	80000	76,251,840	
Stores, Spares & Accessories	81000	842,342	
General Administrative Expenses	82000	32,883,719	
Depreciation expense		26,523,226	
<b>Total (B)</b>			136,501,126
<b>Grand Total</b>			<b>136,501,126</b>



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**Schedule of Stores, Spares and Accessories**  
**AS AT 30 JUNE 2025**

Schedule-1

Particulars	Code	Amounts in Taka	
		30 JUNE 2025	30 JUNE 2024
Construction Materials	31001	-	-
Iron, Steel & Non Famous Materials	31002	36,315	2,214
Pipes,tubes & Fittings	31003	297,444	187,420
Fuel,Oil & Chemicals	31005	-	-
Raw materials & Chemicals	31006	39,905	-
Paints & Vernishes	31007	64,522	29,627
General Hardware	31008	31,684	22,704
Loose Tools	31009	10,432	10,676
Domestic Equipments	31010	39,720	-
Furniture & Fixture	31011	-	-
Packing, gaskets Insulating Metarials	31013	16,650	-
Chemical & Laboratory Appliances	31014	23,400	-
Medical supplies	31015	65,983	69,761
Printing & Stationery	31016	646,740	658,626
Mechanical Equipment & Spares Parts	31017	8,202	10,224
Electrical Equipment & Spares Parts	31018	693,848	537,057
Inst. Equipment & Spares Parts	31019	15,029	33,565
Office Equipment & Spares	31020	-	-
Other Stores	31021	110,193	75,024
<b>Total</b>		<b>2,100,067</b>	<b>1,636,898</b>



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**

**Schedule of Receivable from Enterprises**

AS AT 30 JUNE 2025

Schedule- 2

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
<b>A. Inter-Project Account</b>		
Jamuna Fertilizer Co. Ltd.	412,849	415,725
Karnaphuli Paper Mills Ltd.	337,060	337,060
Khulna News Print Ltd	-	-
Chhatak Cement Co. Ltd.	45,009	8,782
DAP Fertilizer Co. Ltd.	69,199	69,199
Gorashal Polash Fertilizer PLC	-	-
<b>Total (A)</b>	<b>864,117</b>	<b>830,766</b>
<b>B. Management fee</b>		
Ghorashal Polash Fertilizer PLC(former UFFL)	-	33,282,412
Ghorashal Polash Fertilizer PLC	46,236,593	-
Ashugang Fertilizer & Chemical Co. Ltd	-	-
Jamuna Fertilizer Co. Ltd.	19,247,000	17,301,000
Chittagong Urea Fertilizer Ltd.	57,544,810	55,377,810
TSP Complex Ltd.	22,974,259	22,001,259
Shahjalal Fertilizer Co. Ltd.	44,616,004	28,779,004
<b>Total (B)</b>	<b>190,618,666</b>	<b>156,741,485</b>
<b>Grand Total (A+B)</b>	<b>191,482,783</b>	<b>157,572,251</b>



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**Schedule of Receivables against Management Fee (Levy) with Aging**  
**AS AT 30 JUNE 2025**

<b>Schedule- 3</b>							
SL NO	Name of Enterprise	Up to 2020-21	2021-22	2022-23	2023-24	2024-25	Total
1	Shahjalal Fertilizer Co. Ltd.	32,057,004	(28,000)	(12,830,000)	9,580,000	15,837,000	44,616,004
2	Jamuna Fertilizer Co. Ltd.	14,419,447	(3,125,000)	3,068,553	2,938,000	1,946,000	19,247,000
3	Chittagong Urea Fertilizer Ltd.	46,991,810	4,566,000	(1,329,000)	5,149,000	2,167,000	57,544,810
4	Asugonj Fertilizer factory Ltd.	-	9,029,000	(9,029,000)	-	-	-
5	TSP Complex Ltd.	10,117,259	4,343,000	7,541,000	-	973,000	22,974,259
6	DAP Fertilizer Co. Ltd.	-	-	-	-	-	-
7	Ghorashal Polash Fertilizer PLC(GPFFPLC)	23,831,632	(18,141,220)	-	27,592,000	12,954,181	46,236,593
	<b>Total</b>	<b>127,417,152</b>	<b>(3,356,220)</b>	<b>(12,578,447)</b>	<b>45,259,000</b>	<b>33,877,181</b>	<b>190,618,666</b>

**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**Statement of Outstanding Management Fee (levy)**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

<b>Schedule- 4</b>							
SL NO	Name of Enterprise	Outstanding Balance as on 01.07.2024	Revised Budget 2024-25	Total Outstanding Balance	Realised 2024-25	This Year Outstanding/ Excess	Net Outstanding Balance 30.06.2025
		<b>1</b>	<b>2</b>	<b>3=1+2</b>	<b>4</b>	<b>5</b>	<b>6=3-4</b>
1	Shahjalal Fertilizer Co. Ltd.	28,779,004	35,837,000	64,616,004	20,000,000	15,837,000	44,616,004
2	Jamuna Fertilizer Co. Ltd.	17,301,000	11,946,000	29,247,000	10,000,000	1,946,000	19,247,000
3	Chittagong Urea Fertilizer Ltd.	55,377,810	7,167,000	62,544,810	5,000,000	2,167,000	57,544,810
4	Asugonj Fertilizer factory Ltd.	-	4,778,000	4,778,000	4,778,000	-	-
5	TSP Complex Ltd.	22,001,259	5,973,000	27,974,259	5,000,000	973,000	22,974,259
6	DAP Fertilizer Co. Ltd.	-	5,973,000	5,973,000	5,973,000	-	-
7	Ghorashal Polash Fertilizer PLC(GPFFPLC)	33,282,412	47,783,000	81,065,412	34,828,819	12,954,181	46,236,593
	<b>Total</b>	<b>156,741,485</b>	<b>119,457,000</b>	<b>276,198,485</b>	<b>85,579,819</b>	<b>33,877,181</b>	<b>190,618,666</b>



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**Schedule of Advance, Deposits and Prepayments**  
AS AT 30 JUNE 2025

Schedule- 5

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
<b>A. Advance</b>		
Advance against Purchase	-	-
Advance against Expenses	436,100	-
Advance against Facilities	288,609	-
<b>Total (A)</b>	<b>724,709</b>	<b>-</b>
<b>B. Deposits</b>		
Bangladesh T & T Board	-	-
Titas Gas Transmission & Distribution Co. Ltd.	34,002	34,002
<b>Total (B)</b>	<b>34,002</b>	<b>34,002</b>
<b>Grand Total (A+B)</b>	<b>758,711</b>	<b>34,002</b>

**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**Statement of Capital Receipts & Capital Expenditure**  
AS AT 30 JUNE 2025

Schedule- 6

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
<b>A. Capital Receipts</b>		
Management fee	119,457,000	145,914,000
<b>Total (A)</b>	<b>119,457,000</b>	<b>145,914,000</b>
<b>B. Capital Expenditure</b>		
Land & Land Devlopment	-	111,488
Buildings	2,611,195	81,400
Other Construction	-	-
Plant & Machinery	608,471	194,515
Transport Vehicles	-	-
Furniture & Fixture	816,271	-
Office Equipment	1,513,040	778,000
Test Equipment	-	-
Sundry Assets	49,710	247,778
<b>Total (B)</b>	<b>5,598,687</b>	<b>1,413,181</b>
<b>C. House Bulding Loan</b>	-	-
<b>D. Motor Cycle Loan</b>	-	-
<b>Grand Total (A+B)</b>	<b>125,055,687</b>	<b>147,327,181</b>



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**Schedule of Payable to Enterprises**  
**Inter Project Current Account**  
**AS AT 30 JUNE 2025**

Schedule- 7

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
Gorashal Polash Fertilizer PLC (former UFFL)	-	5,628,158
Gorashal Polash Fertilizer PLC (former PUFFL)	-	805,429
Ashugong Fertilizer & Chemecal Co.Ltd.	2,221,194	2,011,080
Chittagong Urea Fertilizer Co.Ltd.	1,114,393	1,119,793
TSP Complex Ltd.	2,327,280	2,336,640
CCC, Barabkunda, Chatagaram.	1,100,226	1,100,226
Khulna Hard Boarb Mills Ltd.		3,000
BISF, Mirpur, Dhaka	503,232	503,232
Shahjalal Fertilizer Co.Ltd	431,944	430,791
Gorashal Polash Fertilizer PLC(GPFPLC)	-	5,626,032
<b>Total</b>	<b>7,698,269</b>	<b>19,564,381</b>

**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**Schedule of Creditors for Expenses**  
**AS AT 30 JUNE 2025**

Schedule- 8

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
Overtime	-	-
Audit Fee	258,275	476,900
<b>Total</b>	<b>258,275</b>	<b>476,900</b>



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**Schedule of Creditors for Other Finance**  
AS AT 30 JUNE 2025

Schedule- 9

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
<b>A. Sundry Creditors</b>		
Earnest Money	499,471	620,311
Security Money	546,165	195,616
Income Tax - Contractor	39,156	44,268
Recovery of Discount	32,481	52,532
Advance Training fee	5,034,722	2,954,768
Expert Service Fee	727,907	788,419
VAT	14,209	65,098
Stamp	-	-
<b>Total (A)</b>	<b>6,894,111</b>	<b>4,721,012</b>
<b>B. With-holding Accounts</b>		
Recovery of P. F. Loan	-	-
Recovery of Welfare Fund Loan	-	-
Association Subscription	11,349	6,349
Mosque & Moktab	-	(5,300)
Recovery of R. Stamp	-	-
Others	-	-
<b>Total (B)</b>	<b>11,349</b>	<b>1,049</b>
<b>C. Creditors for Employees benefit</b>		
Uniform / Washing & Gas allowance	1,528,888	1,285,412
<b>Total (C)</b>	<b>1,528,888</b>	<b>1,285,412</b>
<b>D. Provision Account</b>		
Income Tax against Lecture Hon.	-	-
Provision for Expret Service	510,464	510,464
House Building Loan Interest	937,443	724,653
Others	3,215,440	2,749,442
TICI MC Loan Interest	196,837	155,812
<b>Total (D)</b>	<b>4,860,184</b>	<b>4,140,371</b>
<b>Grand Total (A+B+C+D)</b>	<b>13,294,532</b>	<b>10,147,844</b>



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**Distribution Schedule of Management Fee**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

Schedule- 10

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
<b>A. Total Management Fee / Lavy (Received)</b>	<b>119,457,000</b>	<b>145,914,000</b>
<b>Total : A</b>		
<b>B. Distribution</b>		
Revenue Income (Revenue Expenditure)	69,725,815	74,895,976
Capital (Capital Expenditure)	5,598,687	1,413,181
Levy adjustment Accounts	44,132,498	69,604,843
<b>Total : B</b>	<b>119,457,000</b>	<b>145,914,000</b>
<b>B. Total Levy adjustment Accounts</b>		
Opening Balance	285,225,328	215,620,486
Add : Addition	44,132,498	69,604,843
	329,357,826	285,225,329
Less : Adjustment	-	-
<b>Closing Balance</b>	<b>329,357,826</b>	<b>285,225,329</b>



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**Schedule of Salary & Allowance**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

**Schedule- 11**

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
<b>A. Officers :</b>		
Basic Pay	25,384,276	25,491,926
Dearnes Allowance	1,271,923	1,279,916
House Rent Allowance	3,414,937	5,982,074
TICI Allowance	7,395,189	7,365,147
Washing Allowance	-	-
Gas Allowance	-	-
Medical Allowance	754,866	789,020
Festival Bonus	4,640,096	4,566,236
P. F. Contribution	2,351,153	2,262,162
Leave Pay & Gratuity	19,527,486	17,604,716
Charge Allowance	120,374	136,450
Education Allowance	265,717	240,831
Recreation Leave	-	440,110
<b>Total : A</b>	<b>65,126,017</b>	<b>66,158,588</b>
<b>B. Staff :</b>		
Basic Pay	3,581,300	3,817,836
Dearnes Allowance	175,285	197,088
House Rent Allowance	1,248,491	1,238,638
TICI Allowance	839,385	996,243
Washing Allowance	12,000	12,587
Shift Allowance	3,600	4,484
Medical Allowance	231,256	265,500
Overtime Allowoance	1,623,598	1,296,939
Festival Bonus	585,662	659,534
P. F. Contribution	235,217	277,872
Leave Pay Gratuity	532,420	1,748,924
Tiffin Allowance	26,400	30,834
Education Allowance	74,924	83,000
Recreation Leave	-	102,840
<b>Total : B</b>	<b>9,169,538</b>	<b>10,732,319</b>
<b>C. Worker :</b>		
Basic Pay	802,344	223,572
Dearnes Allowance	3,260	-
House Rent Allowance	313,365	44,529
TICI Allowance	240,703	66,994
Washing Allowance	5,881	1,473
Gas Allowance	48	-
Shift Allowance	22,889	5,892
Medical Allowance	88,210	22,100
Overtime Allowoance	56,177	229
Festival Bonus	150,612	48,558
P. F. Contribution	63,725	22,217
Leave Pay Gratuity	167,860	61,260
Tiffin Allowance	11,760	2,947
Education Allowance	29,451	14,733
<b>Total : C</b>	<b>1,956,285</b>	<b>514,504</b>
<b>Grand Total (A+B+C)</b>	<b>76,251,840</b>	<b>77,405,411</b>



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**Schedule of Other Income**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

Schedule- 12

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
Other Service Charge	83	30
Sale of Tender Form	48,000	22,000
Enlistment Fee	-	3,800
Furniture Rent	9,656	6,246
House Building Loan Interest	-	69,767
Sundry Receipts	278,159	229,367
<b>Total</b>	<b>335,898</b>	<b>331,210</b>

**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**  
**Schedule of Stores, Spares & Accessories**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

Schedule- 13

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
General Administration	10,352	97,113
Operation Safety & Process Technology	25,107	-
Mechanical	5,058	124,442
Electrical	374,646	395,112
Instrument	143,149	254,899
Laboratory	-	-
CITD	284,030	71,193
<b>Total</b>	<b>842,342</b>	<b>942,759</b>



**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**

**Schedule of Repair & Maintenance**

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

**Schedule- 14**

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
Repairs & Maintenance (Building)	1,500,046	2,084,915
Repairs & Maintenance (Vehicle)	583,941	55,580
Repairs & Maintenance (Machinery)	1,500	105,175
Repairs & Maintenance (Others)	106,483	98,119
Repairs & Maintenance (Off. Equipments)	2,000	60,553
<b>Total</b>	<b>2,193,970</b>	<b>2,404,342</b>

**TRAINING INSTITUTE FOR CHEMICAL INDUSTRIES**

**Schedule of Welfare Expenses**

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

**Schedule- 15**

Particulars	Amounts in Taka	
	30 JUNE 2025	30 JUNE 2024
Medical & Hospitalization	358,625	297,448
Uniform & Liveries	126,335	103,441
Canteen Subsidy	73,208	89,251
Games & Sports	104,000	62,476
Religious & Ceremonial Expenses	92,492	97,730
Cultural Expenses	77,223	147,930
Ceremonial Expenses	-	-
Stipend / Scholarship	88,000	121,000
Death Compensation	-	633,600
Moktab Expenses	49,313	48,165
Guest House Expenses	132,170	140,782
Picnic / Reunion Expenses	199,790	199,650
Club Expenses	115,070	145,397
<b>Total</b>	<b>1,416,226</b>	<b>2,086,870</b>

