



# বাংলাদেশ কৃষি গবেষণা কাউন্সিল

নতুন বিমান বন্দর সড়ক, ফার্মগেট, ঢাকা-১২১৫

কৃষিই সমৃদ্ধি



নং ১২.২০.০০০০.০২৪.১৬.০২৬.২৩-৮৩৩

তারিখ: ২১/০৮/২০২৩ খ্রি:

পরিচালক (কম্পিউটার ও জিআইএস)

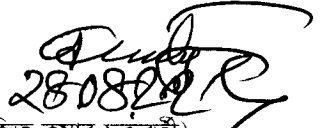
বিএআরসি, ফার্মগেট

ঢাকা- ১২১৫।

বিষয় : বিএআরসির আর্থিক বিবরণী ২০২০-২০২১ (Receipts & Payments A/C, Income & Expenditure A/C, Balance Sheet, Statement of Budget Expenditure with Actual and Notes to Balance Sheet) সংস্থার নিজস্ব ওয়েব-সাইটে Upload/প্রকাশকরণ প্রসঙ্গে।

উপর্যুক্ত বিষয়ের আলোকে জানানো যাচ্ছে যে, রাষ্ট্রায়ত্ত্ব ও স্বায়ত্ত্বশাসিত প্রতিষ্ঠান সমূহের সুশাসন ও আর্থিক শৃংখলা নিশ্চিতকরণ ও তাদের কার্যক্রমকে আরও গতিশীল, স্বচ্ছ ও জবাবদিহিতামূলক করার লক্ষ্যে উক্ত প্রতিষ্ঠানের আর্থিক বিবরণী (Financial Statements) সিএ ফার্ম দ্বারা নিরীক্ষাকরত: নিরীক্ষিত আর্থিক হিসাব বিবরণী সংশ্লিষ্ট সংস্থার নিজস্ব ওয়েব-সাইটে (Web-Site) প্রকাশ/Upload করে তা অর্থ মন্ত্রণালয়কে অবহিত করার জন্য নির্দেশক্রমে অনুরোধ করা হয়েছে।

এমতাবস্থায়, উল্লিখিত আর্থিক বিবরণী (Financial Statements) সংস্থার ওয়েব-সাইটে প্রকাশ/Upload এর প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য অনুরোধ করা হলো।

  
(অজিত কুমার চক্রবর্তী)  
পরিচালক (অর্থ)  
বিএআরসি, ঢাকা।  
ফোন নং: ০২-৪১০২৫২৫১



**S.K. BARUA & CO.**  
CHARTERED ACCOUNTANTS

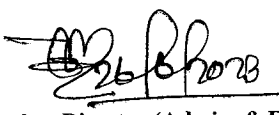
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**empacta**

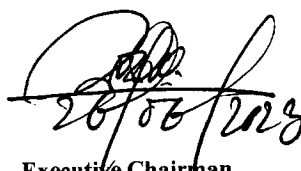
**Bangladesh Agricultural Research Council**  
**Statement of Financial Statement**  
**As at 30 June 2021**

Particulars	Notes	Amount in TK 30 June 2021
<b>Assets</b>		
<b>Non-Current Assets</b>		<b>3,820,236,933</b>
Property, Plant & Equipment	3.00	3,820,236,933
<b>Current Assets</b>		-
Cash & Cash Equivalent	4.00	-
<b>Total Assets</b>		<b>3,820,236,933</b>
<b>Fund Balance &amp; Liabilities</b>		<b>3,820,236,933</b>
Non-Current Assets Acquisition Fund	5.00	3,820,236,933
<b>Current Liabilities</b>		-
<b>Total Fund Balance and Liabilities</b>		<b>3,820,236,933</b>

The annexed notes form an integral part of these Financial Statements.

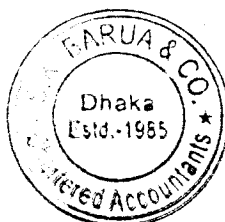
  
26.06.2023  
Director (Finance)  
Bangladesh Agricultural Research  
Council

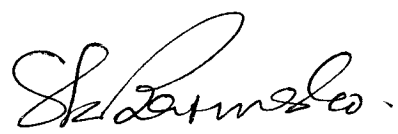
  
Member Director (Admin. & Finance)  
Bangladesh Agricultural Research  
Council

  
26/06/2023  
Executive Chairman  
Bangladesh Agricultural Research  
Council

Signed as per our separate report of even date annexed.

Dated: Dhaka  
26 JUN 2023



  
Mohammad Anwarul Hoque, FCA  
Partner  
Enrollment No: 1458  
S.K. Barua & Co.  
Chartered Accountants  
DVC: 2308101458AS151993

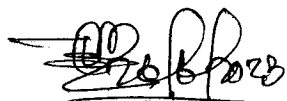
**Bangladesh Agricultural Research Council**  
**Statement of Income & Expenditure**  
**For the Year Ended 30 June 2021**

Particulars	Notes	Amount in TK
		2020-21
Grant Income	6.00	283,201,204
Other Income	9.00	1,000,000
<b>Total Revenue</b>		<b>284,201,204</b>
<b>Expenditure</b>		
Salary	12.00	71,037,000
Assistance for Allowances	12.00	126,782,000
Assistance for Goods and Services	12.00	69,376,000
Depreciation	Annex-A	16,006,204
<b>Total Expenditures</b>		<b>283,201,204</b>
Other Income Transferred to Government Exchequer	10.00	1,000,000
<b>Total</b>		<b>284,201,204</b>


The annexed notes form an integral part of these Financial Statements.

  
26.06.2023  
Director (Finance)

Bangladesh Agricultural  
Research Council

  
26.06.2023  
Member Director (Admin.  
& Finance)

Bangladesh Agricultural  
Research Council

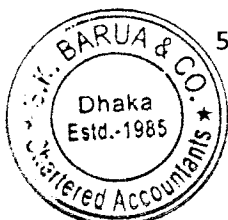
  
26/06/2023  
Executive Chairman


Bangladesh Agricultural Research  
Council

Signed as per our separate report of even date annexed.

Dated: Dhaka

26 JUN 2023



  
Mohammad Anwarul Hoque, FCA  
Partner

Enrollment No: 1458

S.K. Barua & Co.



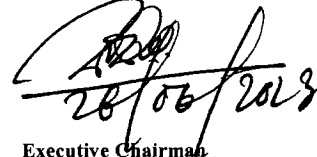
Chartered Accountants

DVC: 2308101458AS151993

**Bangladesh Agricultural Research Council**  
**Statement of Receipts & Payments**  
**For the Year Ended 30 June 2021**

Particulars	Notes	Amount in TK 2020-21
Opening Balance		-
<b>Cash Receipts:</b>		
Govt. Grants Receipts for Operational Expenditure	11.00	270,545,000
Govt. Grants Receipts for Capital Expenditure	11.00	4,400,000
Other Income	9.00	1,000,000
<b>Total</b>		<b>275,945,000</b>
<b>Operational Expenditure:</b>		
Salary	12.00	71,037,000
Assistance for Allowances	12.00	126,782,000
Assistance for Goods and Services	12.00	69,376,000
<b>Sub-Total</b>		<b>267,195,000</b>
<b>Capital Expenditure:</b>		
Computer Equipment	13.01	2,400,000
Office Equipment	13.01	1,200,000
Furniture & Fixture	13.01	800,000
<b>Sub-Total</b>		<b>4,400,000</b>
<b>Grand Total</b>		<b>271,595,000</b>
<b>Closing Balance:</b>		
Refunded to Government of Bangladesh	8.00	4,350,000
<b>Total</b>		<b>275,945,000</b>


The annexed notes form an integral part of these Financial Statements.

 Director (Finance)	 Member Director (Admin. & Finance)	 Executive Chairman
Bangladesh Agricultural Research Council	Bangladesh Agricultural Research Council	Bangladesh Agricultural Research Council

Signed as per our separate report of even date annexed.

Dated: Dhaka

26 JUN 2023

  
 Mohammad Anwarul Hoque, FCA  
 Partner

Enrollment No: 1458

S.K. Barua & Co.

Chartered Accountants

DVC: 2308101458AS151993





**Bangladesh Agricultural Research Council (BARC)**  
**Comparison Statement of Budgeted Expenditure with Actuals**  
**For the Year Ended 30 June 2021**

Economic Code	Particulars	Budget	Budget (Revised)	Actual Expenses	Variance (Favorable/Adverse)	Remarks
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**31 Payments to Employees**

3111101	Basic Salary (Officers)	41,000,000	41,000,000	40,420,000	580,000	
3111201	Basic Salary (Employees)	31,300,000	31,300,000	30,617,000	683,000	
	<b>Total Salary</b>	<b>72,300,000</b>	<b>72,300,000</b>	<b>71,037,000</b>	<b>1,263,000</b>	

**Assistance for Allowances**

3111301	Charge Allowance	700,000	700,000	680,000	20,000	
3111302	Conveyance Allowance	400,000	300,000	250,000	50,000	
3111306	Education Allowance	1,755,000	1,000,000	878,000	122,000	
3111310	House Rent Allowance	35,900,000	35,000,000	33,953,000	1,047,000	
3111311	Medical Allowance	3,100,000	2,800,000	2,680,000	120,000	
3111312	Mobile Allowance	300,000	300,000	300,000	-	
3111313	Res. Tel. Encashment Allowance	1,000,000	800,000	800,000	-	
3111314	Tiffin Allowance	400,000	300,000	300,000	-	
3111316	Washing Allowance	200,000	200,000	200,000	-	
3111325	Festival Allowance	12,200,000	10,200,000	9,946,000	254,000	
3111327	Over Time Allowance (Driver & Staff)	3,800,000	3,800,000	3,800,000	-	
3111328	Rest and Recreation Allowance	2,300,000	2,300,000	2,300,000	-	
3111333	Domestic Aid Allowance	45,000	45,000	45,000	-	
3111335	Bangla Noboborsho Allowance	1,300,000	1,300,000	1,250,000	50,000	
3111336	Sumptuary Allowance	700,000	700,000	700,000	-	
3421506	CPF	10,500,000	10,500,000	10,500,000	-	
3731101	Gratuity	52,200,000	58,200,000	58,200,000	-	
3731103	Retirement Benefit (Leave Encashment)	-	-	-	-	
	<b>Total Allowances</b>	<b>126,800,000</b>	<b>128,445,000</b>	<b>126,782,000</b>	<b>1,663,000</b>	

**Assistance for Goods and Services:**

3211101	Awards and Rewards	200,000	200,000	200,000	-	
3211104	Contingent Staff	500,000	500,000	500,000	-	
3211106	Dearness Allowance (Administration)	800,000	800,000	800,000	-	
3211111	Seminar/Conference	6,000,000	6,000,000	6,000,000	-	
3211113	Electricity Bill	9,000,000	9,000,000	9,000,000	-	
3211115	Water Bill	6,500,000	6,500,000	6,500,000	-	
3211117	Internet	600,000	600,000	600,000	-	
3211119	Postal	100,000	100,000	100,000	-	
3211120	Telephone	800,000	800,000	800,000	-	
3211125	Publicity and Advertising Expenses	1,000,000	1,000,000	1,000,000	-	
3211128	Publication	2,000,000	2,000,000	2,000,000	-	
3211131	Outsourcing	4,000,000	5,000,000	5,000,000	-	
3221107	Copywrite Cost	100,000	100,000	100,000	-	
3221109	Management Cost	5,100,000	5,100,000	4,773,000	327,000	
3221112	Examination Fees	1,000,000	1,000,000	1,000,000	-	
3231301	Training	12,000,000	10,000,000	10,000,000	-	
3243101	Petrol, Oil and Lubricant	5,500,000	5,500,000	5,500,000	-	
3244101	Travel Expenses	700,000	350,000	350,000	-	
3255101	Computer Content	600,000	600,000	600,000	-	
3255102	Printing and Binding	1,000,000	1,000,000	1,000,000	-	
3255105	Other Stationary	1,500,000	1,500,000	1,500,000	-	
3256103	Consumables	500,000	500,000	500,000	-	
3256106	Clothing	1,100,000	1,100,000	1,061,000	39,000	
3257106	Integrity	300,000	300,000	300,000	-	





**S.K. BARUA & CO.**  
CHARTERED ACCOUNTANTS

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3257206	Honorarium
3257304	Garden Care
3257301	Event/Festival
3821103	Municipal Tax
3258108	Repair & Maintenance-Buildings
3258107	Repair & Maintenance-Non Residential
3258104	Repair & Maintenance-Office Equipment
3258103	Repair & Maintenance-Computer
3258102	Repair & Maintenance-Furniture
3258101	Repair & Maintenance-Vehicles

**Sub-Total**

**Receipts for Operational Expenditure**

**Non-Current Assets:**

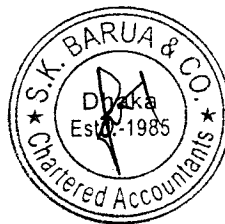
4112102	Computer Equipment
4112310	Office Equipment
4112314	Furniture & Fixture
4112101	Motor Vehicles

**Sub-Total**

**Total**

1,000,000	1,000,000	1,000,000	-
200,000	200,000	198,000	2,000
1,000,000	800,000	800,000	-
1,200,000	1,200,000	1,175,000	25,000
2,400,000	2,400,000	2,400,000	-
2,000,000	2,000,000	2,000,000	-
400,000	400,000	400,000	-
500,000	250,000	250,000	-
300,000	300,000	300,000	-
1,700,000	1,700,000	1,669,000	31,000
<b>71,600,000</b>	<b>69,800,000</b>	<b>69,376,000</b>	<b>424,000</b>
<b>270,700,000</b>	<b>270,545,000</b>	<b>267,195,000</b>	<b>3,350,000</b>

2,400,000	2,400,000	2,400,000	-
1,200,000	1,200,000	1,200,000	-
800,000	800,000	800,000	-
13,000,000	-	-	-
<b>17,400,000</b>	<b>4,400,000</b>	<b>4,400,000</b>	<b>-</b>
<b>288,100,000</b>	<b>274,945,000</b>	<b>271,595,000</b>	<b>3,350,000</b>



**Bangladesh Agricultural Research Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**1.01 Organization Description**

Bangladesh Agricultural Research Council (BARC) was established on 5 April 1973 by the Presidential Order No. 32 as a Autonomous Body to provide systematic approach to plan, evaluate, coordinate and conduct national agricultural research program in order to accelerate food production including fish and livestock and labour productivity.

The continuing reorganization of research institutions led to further restructuring of the agricultural research system in 1976. The parliamentary act in 1996 empower BARC with a wider responsibility of planning, priority setting, coordination, monitoring, reviewing and evaluation of research programs and human resource development of the National Agricultural Research System (NARS) institutes. This wider responsibility was deemed necessary to improve the effectiveness of resources allocated to the agricultural research community.

In order to strengthen BARC's role for effective co-ordination of NARS, BARC Act, 2012 was approved by the parliament in March 2012. The BARC Act, 2012 empowers BARC to allocate research resource in order to co-ordinate agricultural research program.

The Bangladesh Agricultural Research Council (BARC) under the Ministry of Agriculture is at the apex of the national agricultural research system (NARS). It has the responsibility to strengthen the national agricultural research capability through planning and integration of resources. It is the umbrella under which the entire Bangladesh agricultural research effort is coordinated. This involved cooperative activities in several ministries of government: Agriculture, Forest and Environment, Fisheries and Livestock, Rural Development, Education, Industries, Commerce, Science and Technology, etc.

Policies to guide BARC are made by a governing body which is headed by the Hon'ble Minister for Agriculture as its Chairman, with the Hon'ble Minister for Fisheries and Livestock and Hon'ble Minister for Environment and Forest as the co-chairman including Hon'ble Member of the Parliament, top officials of government ministries and research institutes, outstanding scientists, farmers representative as members. The implementation of the policies adopted by the governing body is the responsibility of the Executive Chairman of BARC and the Member-Directors and Directors of specific disciplines.

BARC is entrusted with the task of preparing the vision document and the national agricultural research plan. These are the guide for planning and conducting research activities according to the national priorities. Based on these the research institutes draws their master plan. BARC has the responsibility to coordinate research and foster inter-institute collaboration, monitor and review the research program of NARS institutes, assist institutes to strengthen research capacities, establish system-wide operational policies and standard management procedures and assure that each institute is optimally governed.

**1.02 Background**

The economy of Bangladesh is predominantly agricultural. About 80 percent of the total population live in rural areas and are directly or indirectly engaged in a wide range of agricultural activities. The agricultural sector contributes around 29 percent of the country's Gross Domestic Product and generates employment for 63 percent of the total labour force.

With the rapid increase in population and high pressure on land it was not possible to achieve increased productivity of agriculture through traditional farming systems. To achieve farmer's prosperity, alleviate poverty, ensure self reliance in rural communities on sustainable basis, and meet the challenges of the future, a mechanism was needed to systematically coordinate and organize facilities and resources in agricultural research.

**1.03 Vision**

Efficient, effective and sustainable agricultural research system.

**1.04 Mission**

Enhancement of research capacity for agricultural development through agricultural innovations including development of improved variety and sustainable technology based on partnership with NARS institutes, agricultural universities, private organizations and other collaborating agencies.

**1.05 Objectives**

The objectives of the Council shall, in view of the need of the country, to be carry out agricultural research, do acts of coordination, planning, monitoring and evaluation, through the institutes, associate institutes and in appropriate cases, through other relevant organizations in different areas of agricultural science.

#### 1.06 Functions

With a view to carrying out the purpose above the council shall perform the following functions:

In view of the national agricultural policy, identify and prioritize the areas/topics of agricultural research;

Formulate such essential agricultural research plans as would provide the institutes appropriate dimensions in their research programs;

Advise the government in respect of the problems and prospects of agricultural research and about use of the external assistance in the agricultural sector;

Examine and evaluate the budget (based on institutes own fund) of all research proposals and of their executive before being placed in the Board Meeting, and make necessary recommendations;

Examine and evaluate the budget of such research proposals and its execution process as would be carried out by any institute or associated institute on the basis of assistance given by the Council either on contract basis or otherwise and make necessary recommendations;

In order to that the standard of research has been maintained, the Council shall;

Establish and operate new research institutes, research centres, research stations, information centre, museum, herbarium, germplasm and plant introduction centre and assist other organizations in setting these up;

In order to give appropriate shape to the system advice the government or the relevant institute, as the case may be, in respect of rationalizing the number, location and scope of research stations of research centres, library, information centre, museum, herbarium, germplasm and plant introduction centre and other establishments;

Monitor the transfer of agricultural technology at the field level and take timely steps and, where appropriate, advise the concerned authority to remove the bottlenecks in the dissemination of research findings and technology and their application and use at field level by the institutes and associated institutes;

Subject to the provisions of this Act determine the terms and conditions of employment of the staff and officers of the Council;

Undertake necessary steps for higher studies and training in agriculture research and technology for officers and staffs of Council, Institutes and Associated Institutes;

Determine, in the light of government policy, the need for participation in international conferences, seminars and workshops by scientists of Council, Institutes and Associated Institutes and take necessary steps;

Maintain contact with agricultural research institutes or agricultural research organizations of other countries to ensure the effectiveness and utility of their innovations and equipments in Bangladesh agriculture through rapid testing, adaptation and use;

Carry out ex post evaluation of all research projects and other activities of the institutes and, in appropriate cases, of associate institutes and give them necessary advice and direction;

Take any other action or actions as may be required to accomplish the above acts and to give effect to the purpose of this Act;

#### 1.07 Supervising Authority

Agriculture Ministry, Bangladesh Secretariate, Dhaka.

#### 2.00 Basis of preparation and presentation of Financial Statements:

The entity has prepared the financial statements in accordance with Modified Accrual basis of accounting in compliance with the guideline of FRC, BARC Act 2012, applicable International Financial Reporting Standards (IFRSs), International Accounting Standards (IASs) and other applicable rules and regulations. Where long-term events are accounted for under accrual basis and short-term events are recorded on cash basis accounting, Statement of Financial Position and Income and Expenditure Statement as well as Statement of Budget vs Actual are prepared based on Level 4 financial reporting framework of FRC.

The accounting standards that underpin the policies adopted by the organization can be found in the following:

IAS 1 Presentation of Financial Statements

IAS 8 Accounting Policies, Changes in Accounting estimates & Errors

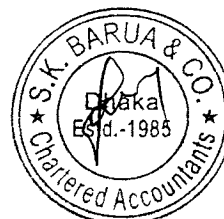
IAS 10 Events after the Reporting Period

IAS 16 Property, Plant and Equipment

IAS 19 Employee Benefits

IAS 20 Accounting for Government Grants and Disclosure of Government Assistance

IAS 37 Provisions, Contingent Liabilities and Contingent Assets





**2.01 Presentation of Financial Statements:**

The complete set of financial statements include the following components;

- Statement of Financial Position as at 30 June 2021.
- Statement of Income & Expenditure for the year ended 30 June 2021.
- Statement of Receipts & Payments for the year ended 30 June 2021.
- Notes to the Financial Statements comprising a summary of significant accounting policies, explanatory information & disclosures.
- Statement of Budget vs Actual Expenses for the year ended 30 June 2021.

**2.02 Functional and Presentational Currency:**

These financial statements have been presented in Bangladeshi Taka (Taka/Tk/BDT), which is both the functional and presentation currency of the organization. All financial information presented in BDT has been rounded off to the nearest Taka.

**2.03 Reporting Period:**

The financial period of the organization covers the activities from July 01, 2020, to June 30, 2021.

**2.04 Offsetting:**

The organization reports separately both assets and liabilities, and income and expenses unless required by an applicable accounting standard or offsetting reflect the substance of the transaction, and such offsetting is permitted by an applicable accounting standard.

**2.05 Comparative Information:**

This is the first statutory audit of the organization so comparative information has not been disclosed in respect of the previous year.

**2.06 Going Concern**

The accounts have been prepared on going concern concept. As the organization is an autonomous body and operating under the Ministry of Agriculture of Bangladesh through government fund so there is no risk of going concern and management continues to adopt going concern assumptions while preparing the financial statements.

**2.07 Cash and Cash Equivalent**

Cash and Cash Equivalents are as defined in BARC issued 4 Modified Accrual basis of Financial Reporting Standard.

**2.08 Property, Plant, and Equipment:**

**2.08.01 Recognition, Measurement & Valuation:**

Property Plant and Equipment has been recognised in the financial statements as per the valuation report conducted by the internal committee of the organization. The valuation was performed on 01 January 2023 and value of land is determined considering mouza rate, building PWD Plinth Area rate, vehicles and other items as per cost price. Complete fixed assets register including location, user, identification tag and other necessary information will be updated.

**2.08.02 Depreciation of fixed assets:**

Fixed Assets are stated at cost less accumulated depreciation. Depreciation on Fixed Assets other than Land is charged on the Straight-line Method. Depreciation in addition to fixed assets is charged for the full year irrespective of the dates of acquisition and no depreciation is charged during the year of disposal. No depreciation has been charged on the Land and land development. Depreciation of assets begins when it is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Rates of depreciation are as follows:

Particulars	Rate
Land	-
Building	5%
Computer Equipment	20%
Office Equipment	14.29%
Furniture & Fixture	10%
Motor Vehicle	10%

**2.08.03 Impairment of Assets:**

An asset is impaired when its carrying amount exceeds its recoverable amount. The organization assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the organization estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. The carrying amount of the asset is reduced to its recoverable amount by recognizing an impairment loss if, and only if, the recoverable amount of the asset is less than its carrying amount. No impairment test has been carried out during the reporting period.

**2.09 Events after the Reporting Period**

Events after the reporting period are those events, favourable and unfavourable that occur between the end of the reporting period and date when the financial statements are authorised for issue. The value of fixed assets are determined after reporting period 01 January 2023.

**2.10 Provisions:**

A provision is recognized in the statement of financial position when the organization has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. During the financial year 2020-21, no provision has been made in the financial statements.

**2.11 Contingent Assets & Liabilities:**

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the organization; or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the organization. We recognize any amount as an asset only if recovery of that amount is virtually certain.

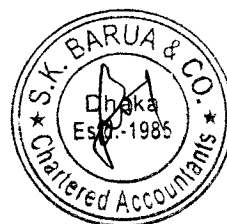
There are no such contingent events during the period as per IAS 37 "Provisions, Contingent Liabilities and Contingent Assets".

**2.12 Grant Income:**

International Accounting Standard (IAS)-20 "Accounting for Government Grants and Disclosure of Government Assistance" has been followed during the year under audit for recognition of grant income. As per IAS-20 Government Grant has been recognised as income in which the entity recognises as expenses the related costs for which the grants are intended to compensate. In addition to Government grant, the organization has received rental income which has been presented in the statement of income and expenditure as other income and this amount of income has been refunded to the Government Exchequer.

**2.13 Employee Benefit:**

Employees are entitled to get salary and other benefits as per Government pay scale and services rule. Besides, Contributory Provident Fund and Gratuity Fund facilities are available for the employees of BARC. The organization is separately maintaining the accounts of Contributory Provident Fund and Gratuity Fund which are audited by external auditor.



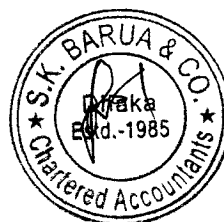


Notes	Particulars	Amount in TK
		2020-21
<b>3.00</b>	<b>Property, Plant &amp; Equipments</b>	
	Cost	
	Opening Banalnce	3,831,843,137
	Addition during the Year	4,400,000
		<b>3,836,243,137</b>
	Less: Disposal duiring the Year	-
	Balance	<b>3,836,243,137</b>
	Less: Accumulated Depreciation	
	Opening Banalnce	-
	Addition during the Year	16,006,204
		<b>16,006,204</b>
	Less: Disposal duiring the Year	-
	Balance	16,006,204
	<b>Written Down Value</b>	<b>3,820,236,933</b>
<b>4.00</b>	<b>Cash &amp; Cash Equivalent</b>	
	Cash in Hand	-
	Cash at Bank	-
	<b>Closing Balance</b>	<b>-</b>
<b>4.01</b>	<b>Cash at Bank (Bank Reconciliation)</b>	
	Agrani Bank Ltd. Farmgate Br. A/C No. 02-00001187970	
	As Per Bank Statement	37,495,062
	Add: Cheque Deposit but not Received by the Bank	88,374
		37,583,436
	Less: Cheque Issue but not Present to the Bank	(37,583,436)
	As per Cash/Bank Book	-
<b>4.02</b>	<b>Cash in Hand</b>	<b>-</b>
<b>5.00</b>	<b>Non-Current Assets Acquisition Fund</b>	
	Opening Balance	3,831,843,137
	Addition during the Year	4,400,000
		<b>3,836,243,137</b>
	Recognised as Grant Income	16,006,204
	Closing Balance	<b>3,820,236,933</b>
<b>6.00</b>	<b>Grant Income</b>	
	Transferred from Grant Fund	267,195,000
	Transferred from Fixed Assets Acquisition Fund	16,006,204
		<b>283,201,204</b>
<b>7.00</b>	<b>Grant Fund</b>	
	Opening Balance	-
	Add: Received During the Year	274,945,000
		274,945,000
	Less: Recognised Transferred as Grant Income	(267,195,000)
	Less: Transferred to Fixed Assets Acquisition Fund	(4,400,000)
	<b>Refunded to Government Exchequer</b>	<b>3,350,000</b>





<b>8.00</b>	<b>Refunded to the Government</b>	
	Refunded to Government Exchequer (Grant)	3,350,000
	Other Income (Receipts from Agrani Bank Limited)	1,000,000
	<b>Total Refund</b>	<b>4,350,000</b>
<b>9.00</b>	<b>Other Income</b>	
	Receipts from Agrani Bank Limited	1,000,000
	<b>Total Receipts</b>	<b>1,000,000</b>
<b>10.00</b>	<b>Other Income Transferred to Government Exchequer</b>	1,000,000
	<b>Total Transferred</b>	<b>1,000,000</b>
<b>11.00</b>	<b>Cash Receipts</b>	
	Govt. Grants Receipts for Operational Expenditure	270,545,000
	Govt. Grants Receipts for Capital Expenditure	4,400,000
		<b>274,945,000</b>
<b>12.00</b>	<b>Operational Expenditure</b>	
	Salary	71,037,000
	Assistance for Allowances	126,782,000
	Assistance for Goods and Services	69,376,000
		<b>267,195,000</b>
	Less: Non Cash Expenditure	-
	<b>Total Cash Payment</b>	<b>267,195,000</b>
<b>12.01</b>	<b>Salary</b>	
	3111101 Basic Salary (Officers)	40,420,000
	3111201 Basic Salary (Employees)	30,617,000
		<b>71,037,000</b>
<b>12.02</b>	<b>Assistance for Allowances</b>	
	3111301 Charge Allowance	680,000
	3111302 Conveyance Allowance	250,000
	3111306 Education Allowance	878,000
	3111310 House Rent Allowance	33,953,000
	3111311 Medical Allowance	2,680,000
	3111312 Mobile Allowance	300,000
	3111313 Res. Tel. Encashment Allowance	800,000
	3111314 Tiffin Allowance	300,000
	3111316 Washing Allowance	200,000
	3111325 Festival Allowance	9,946,000
	3111327 Over Time Allowance (Driver)	3,650,000
	3111327 Over Time Allowance (Staff)	150,000
	3111328 Rest and Recreation Allowance	2,300,000
	3111333 Domestic Aid Allowance	45,000
	3111335 Bangla Noboborsho Allowance	1,250,000
	3111336 Sumptuary Allowance	700,000
	3421506 CPF	10,500,000
	3731101 Gratuity	58,200,000
	<b>Total Allowances</b>	<b>126,782,000</b>





**12.03 Assistance for Goods and Services**

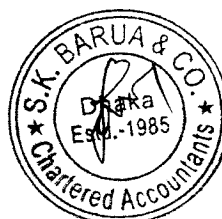
3211101 Awards and Rewards	200,000
3211104 Contingent Staff	500,000
3211106 Dearness Allowance (Administration)	800,000
3211111 Seminar/Conference	6,000,000
3211113 Electricity Bill	9,000,000
3211115 Water Bill	6,500,000
3211117 Internet	600,000
3211119 Postal	100,000
3211120 Telephone	800,000
3211125 Publicity and Advertising Expenses	1,000,000
3211128 Publication	2,000,000
3211131 Outsourcing	5,000,000
3221107 Photocopy Cost	100,000
3221109 Management Cost	4,773,000
3221112 Examination Fees	1,000,000
3231301 Training	10,000,000
3243101 Petrol, Oil and Lubricant	5,500,000
3244101 Travel Expenses	350,000
3255101 Computer Content	600,000
3255102 Printing and Binding	1,000,000
3255105 Other Stationary	1,500,000
3256103 Consumables	500,000
3256106 Clothing	1,061,000
3257106 Integrity	300,000
3257206 Honorarium	1,000,000
3257304 Garden Care	198,000
3257301 Event/Festival	800,000
3821103 Municipal Tax	1,175,000
3258108 Repair & Maintenance-Buildings	2,400,000
3258107 Repair & Maintenance-Non-Residential	2,000,000
3258104 Repair & Maintenance-Office Equipment	400,000
3258103 Repair & Maintenance-Computer	250,000
3258102 Repair & Maintenance-Furniture	300,000
3258101 Repair & Maintenance-Vehicles	1,669,000
<b>Total Goods and Services</b>	<b>69,376,000</b>

**13.00 Capital Expenditure**

Opening Balance	-
Add: During the Year	4,400,000
	<b>4,400,000</b>

**13.01 Capital Expenditure**

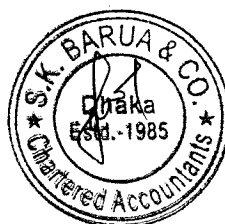
4112102 Computer Equipment	2,400,000
4112310 Office Equipment	1,200,000
4112314 Furniture & Fixture	800,000
	<b>4,400,000</b>





**14.00 Cash Receipts- Grants**

<b>Cheque No.</b>	<b>Cheque Date</b>	
8279646	30.07.2020	18,075,000
8279647	30.07.2020	18,749,000
8279648	30.07.2020	17,550,000
8279649	30.07.2020	15,675,000
8279650	30.07.2020	300,000
8282296	29.10.2020	18,075,000
8282297	29.10.2020	12,649,000
8282298	29.10.2020	17,375,000
8282299	29.10.2020	15,675,000
8282300	29.10.2020	300,000
8282301	29.10.2020	600,000
8282302	29.10.2020	1,200,000
8743586	28.01.2021	18,075,000
8743587	28.01.2021	12,541,000
8743588	28.01.2021	17,325,000
8743589	28.01.2021	15,675,000
8743590	28.01.2021	300,000
8743591	28.01.2021	300,000
8743592	28.01.2021	600,000
8743593	28.01.2021	400,000
8746437	25.04.2021	400,000
8746438	25.04.2021	600,000
8746439	25.04.2021	300,000
8746440	25.04.2021	300,000
8746441	25.04.2021	21,675,000
8746442	25.04.2021	16,350,000
8746443	25.04.2021	15,806,000
8746444	25.04.2021	18,075,000
<b>Total Grant Receipts</b>		<b>274,945,000</b>



**Bangladesh Agricultural Research Council**  
**Schedule of Property, Plant and Equipments**  
**As at 30 June 2021**

Annexure-A

Particulars	Cost			Rate	Depreciation			Written Down Value As At 30.06.2021
	Balance as at 01.07.20	Addition During the Year	Disposal during the Year		Balance as at 01.07.20	Charged during the Year	Disposal during the Year	
-	3,662,284,200	-	-	-	-	-	-	3,662,284,200
4111317 Land	3,662,284,200	-	-	-	-	-	-	3,662,284,200
4111317 Building	68,620,334	-	-	5%	-	3,431,017	-	65,189,317
4112102 Computer Equipment	14,318,000	2,400,000	-	20%	-	3,343,600	-	13,374,400
4112310 Office Equipment	7,422,300	1,200,000	-	14.29%	-	1,231,757	-	7,390,543
4112314 Furniture & Fixture	10,036,500	800,000	-	10%	-	1,083,650	-	9,752,850
4112101 Motor Vehicle	69,161,803	-	-	10%	-	6,916,180	-	62,245,623
<b>Balance</b>	<b>3,831,843,137</b>	<b>4,400,000</b>	<b>-</b>		<b>-</b>	<b>16,006,204</b>	<b>-</b>	<b>3,820,236,933</b>

