



Bangladesh Agricultural Research Council
Statement of Financial Statement
As at 30 June 2022

Particulars	Notes	Amount in BDT	
		30 June 2022	30 June 2021
Assets			
Non-Current Assets		3,815,290,860	3,820,236,933
Property, Plant & Equipment	3.00	3,815,290,860	3,820,236,933
Current Assets			
Cash & Cash Equivalent	4.00	-	-
Total Assets		3,815,290,860	3,820,236,933
Fund Balance & Liabilities			
Non-Current Assets Acquisition Fund	5.00	3,815,290,860	3,820,236,933
Current Liabilities			
Total Fund Balance and Liabilities		3,815,290,860	3,820,236,933

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

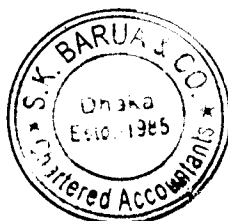
Director (Finance)
Bangladesh Agricultural Research
Council

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

Executive Chairman
Bangladesh Agricultural Research Council

Signed as per our separate report of even date annexed.

Dated: Dhaka
January 14, 2024



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



Bangladesh Agricultural Research Council
Statement of Income & Expenditure
For the Year Ended 30 June 2022

Particulars	Notes	Amount in BDT	
		30 June 2022	30 June 2021
Grant Income	6.00	321,013,073	283,201,204
Other Income	9.00	1,000,000	1,000,000
Total Revenue		322,013,073	284,201,204
Expenditure			
Salary	12.00	81,036,000	71,037,000
Assistance for Allowances	12.00	149,566,000	126,782,000
Assistance for Goods and Services	12.00	72,708,000	69,376,000
Depreciation	Annex-A	17,703,073	16,006,204
Total Expenditures		321,013,073	283,201,204
Other Income Transferred to Government Exchequer	10.00	1,000,000	1,000,000
Total		322,013,073	284,201,204

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**Bangladesh Agricultural Research Council
Statement of Receipts & Payments
For the Year Ended 30 June 2022**

Particulars	Notes	Amount in BDT	
		30 June 2022	30 June 2021
Cash Receipts:			
Govt. Grants Receipts for Operational Expenditure	11.00	311,761,000	270,545,000
Govt. Grants Receipts for Capital Expenditure	11.00	13,900,000	4,400,000
Other Income	9.00	1,000,000	1,000,000
Total		326,661,000	275,945,000
Operational Expenditure:			
Salary	12.00	81,036,000	71,037,000
Assistance for Allowances	12.00	149,566,000	126,782,000
Assistance for Goods and Services	12.00	72,708,000	69,376,000
Sub-Total		303,310,000	267,195,000
Capital Expenditure:			
Computer Equipment	13.01	2,495,000	2,400,000
Office Equipment	13.01	3,993,000	1,200,000
Furniture & Fixture	13.01	600,000	800,000
Motor Vehicle	13.01	5,669,000	
Sub-Total		12,757,000	4,400,000
Grand Total		316,067,000	271,595,000
Closing Balance:			
Refunded to Government of Bangladesh	8.00	10,594,000	4,350,000
Total		326,661,000	275,945,000

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

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Bangladesh Agricultural
Research Council

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Bangladesh Agricultural Research Council (BARC)
Comparison Statement of Budgeted Expenditure with Actuals
For the Year Ended 30 June 2022

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

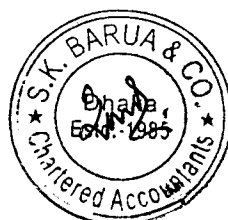
3111101	Basic Salary (Officers)	43,200,000	50,000,000	49,015,000	985,000	
3111201	Basic Salary (Employees)	33,900,000	35,500,000	32,021,000	3,479,000	
	Total Salary	77,100,000	85,500,000	81,036,000	4,464,000	

Assistance for Allowances

3111301	Charge Allowance	700,000	700,000	680,000	20,000	
3111302	Conveyance Allowance	400,000	400,000	300,000	100,000	
3111306	Education Allowance	1,100,000	1,100,000	900,000	200,000	
3111310	House Rent Allowance	36,000,000	40,500,000	40,000,000	500,000	
3111311	Medical Allowance	3,000,000	3,200,000	3,000,000	200,000	
3111312	Mobile Allowance	400,000	500,000	485,000	15,000	
3111313	Res. Tel. Encashment Allowance	900,000	1,100,000	1,027,000	73,000	
3111314	Tiffin Allowance	300,000	355,000	321,000	34,000	
3111316	Washing Allowance	200,000	200,000	190,000	10,000	
3111325	Festival Allowance	11,000,000	21,200,000	20,279,000	921,000	
3111327	Over Time Allowance (Driver & Staff)	3,800,000	3,800,000	3,798,000	2,000	
3111328	Rest and Recreation Allowance	2,300,000	2,300,000	2,250,000	50,000	
3111333	Domestic Aid Allowance	45,000	45,000	36,000	9,000	
3111335	Bangla Noboborsho Allowance	1,300,000	1,400,000	1,300,000	100,000	
3111336	Sumptuary Allowance	800,000	800,000	500,000	300,000	
3421506	CPF	10,500,000	12,000,000	12,000,000	-	
3731101	Gratuity	62,500,000	62,500,000	62,500,000	-	
3731103	Retirement Benefit (Leave Encashment)	-	-	-	-	
	Total Allowances	135,245,000	152,100,000	149,566,000	2,534,000	

Assistance for Goods and Services:

3211101	Awards and Rewards	200,000	200,000	181,000	19,000	
3211104	Contingent Staff	700,000	700,000	698,000	2,000	
3211106	Dearness Allowance (Administration)	800,000	1,000,000	999,000	1,000	
3211111	Seminar/Conference	6,200,000	6,200,000	6,142,000	58,000	
3211113	Electricity Bill	9,000,000	9,000,000	8,800,000	200,000	
3211115	Water Bill	7,000,000	7,000,000	6,950,000	50,000	
3211117	Internet	600,000	600,000	575,000	25,000	
3211119	Postal	100,000	100,000	100,000	-	
3211120	Telephone	800,000	800,000	700,000	100,000	
3211125	Publicity and Advertising Expenses	1,000,000	1,000,000	997,000	3,000	
3211128	Publication	2,000,000	2,000,000	1,995,000	5,000	
3211131	Outsourcing	6,200,000	6,200,000	6,180,000	20,000	
3221107	Copywrite Cost	150,000	150,000	140,000	10,000	
3221109	Management Cost	3,055,000	3,000,000	2,971,000	29,000	
3221112	Examination Fees	1,000,000	1,000,000	995,000	5,000	
3231301	Training	11,000,000	8,000,000	7,986,000	14,000	
3243101	Petrol, Oil and Lubricant	6,000,000	6,000,000	5,971,000	29,000	
3244101	Travel Expenses	500,000	375,000	375,000	-	
3255101	Computer Content	600,000	600,000	596,000	4,000	
3255102	Printing and Binding	1,000,000	1,000,000	998,000	2,000	
3255105	Other Stationary	1,600,000	1,600,000	1,599,000	1,000	
3256103	Consumables	500,000	500,000	486,000	14,000	
3256106	Clothing	1,100,000	1,100,000	700,000	400,000	
3257106	Integrity	300,000	300,000	250,000	50,000	
3257206	Honorarium	2,200,000	2,200,000	2,050,000	150,000	
3257304	Garden Care	200,000	200,000	200,000	-	
3257301	Event/Festival	1,000,000	1,000,000	900,000	100,000	





S.K. BARUA & CO.
CHARTERED ACCOUNTANTS

a member firm of
empacta

3257103 Research
3631199 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:

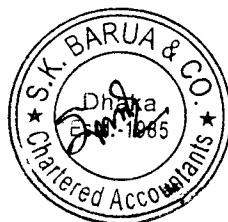
4112102 Computer Equipment
4112310 Office Equipment
4112314 Furniture & Fixture
4112101 Motor Vehicles

Sub-Total

Total

-	3,886,000	3,801,000	85,000
1,300,000	1,300,000	1,244,000	56,000
2,000,000	2,000,000	1,999,000	1,000
2,200,000	2,200,000	2,198,000	2,000
500,000	500,000	499,000	1,000
450,000	450,000	450,000	-
300,000	300,000	297,000	3,000
1,700,000	1,700,000	1,686,000	14,000
73,255,000	74,161,000	72,708,000	1,453,000
285,600,000	311,761,000	303,310,000	8,451,000

2,500,000	2,500,000	2,495,000	5,000
4,000,000	4,000,000	3,993,000	7,000
900,000	900,000	600,000	300,000
13,000,000	6,500,000	5,669,000	831,000
20,400,000	13,900,000	12,757,000	1,143,000
306,000,000	325,661,000	316,067,000	9,594,000



Bangladesh Agricultural Research Council Notes to the Financial Statements For the year ended 30 June 2022

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 Secreteriate, 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;

- i. Statement of Financial Position as at 30 June 2022.
- ii. Statement of Income & Expenditure for the year ended 30 June 2022.
- iii. Statement of Receipts & Payments for the year ended 30 June 2022.
- iv. Notes to the Financial Statements comprising a summary of significant accounting policies, explanatory information & disclosures.
- v. Statement of Budget vs Actual Expenses for the year ended 30 June 2022.

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, 2021, to June 30, 2022.

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:

In accordance with the provisions of IAS 1: presentation of financial statements, comparative information has been disclosed for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

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. There was no adjusting events and significant non-adjusting events during the year.

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 2021-22, 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.

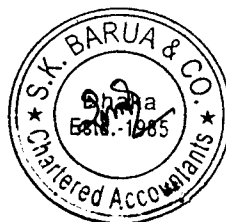
There are no such contingent events during the period as per IAS 37 "Provisions, Contingent Liabilities and Contingent Assets".

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.

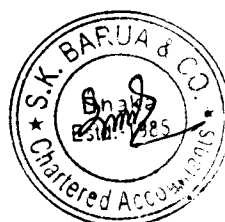




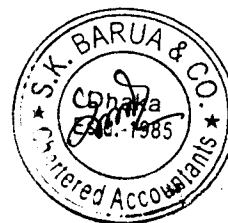
Notes	Particulars	Amount in BDT 30 June 2022	Amount in BDT 30 June 2021
3.00	Property, Plant & Equipments		
	Cost		
	Opening Banalnce	3,836,243,137	3,831,843,137
	Addition during the Year	12,757,000	4,400,000
		3,849,000,137	3,836,243,137
	Less: Disposal duiring the Year	-	-
	Balance	3,849,000,137	3,836,243,137
	Less: Accumulated Depreciation		
	Opening Banalnce	16,006,204	-
	Addition during the Year	17,703,073	16,006,204
		33,709,277	16,006,204
	Less: Disposal duiring the Year	-	-
	Balance	33,709,277	16,006,204
	Written Down Value	3,815,290,860	3,820,236,933
4.00	Cash & Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank	-	-
	Closing Balance	-	-
4.01	Cash in Hand	-	-
4.02	Cash at Bank (Bank Reconciliation)		
	Agrani Bank Ltd. Farmgate Br. A/C No. 02-00001187970		
	As Per Bank Statement	72,397,194	37,495,062
	Add: Cheque Deposit but not Collectcton by the Bank	-	88,374
		72,397,194	37,583,436
	Less: Cheque Issued but not Presented to the Bank	(72,397,194)	(37,583,436)
	As per Cash/Bank Book	-	-
5.00	Non-Current Assets Acquisition Fund		
	Opening Balance	3,820,236,933	3,831,843,137
	Addition during the Year	12,757,000	4,400,000
		3,832,993,933	3,836,243,137
	Recognised as Grant Income	17,703,073	16,006,204
	Closing Balance	3,815,290,860	3,820,236,933
6.00	Grant Income		
	Transferred from Grant Fund	303,310,000	267,195,000
	Transferred from Fixed Assets Acquisition Fund	17,703,073	16,006,204
		321,013,073	283,201,204
7.00	Grant Fund		
	Opening Balance	-	-
	Add: Received During the Year	325,661,000	274,945,000
		325,661,000	274,945,000
	Less: Transferred as Grant Income	(303,310,000)	(267,195,000)
	Less: Transferred to Fixed Assets Acquisition Fund	(12,757,000)	(4,400,000)
	Refunded to Government Exchequer	9,594,000	3,350,000



Notes	Particulars	Amount in BDT 30 June 2022	Amount in BDT 30 June 2021
8.00	Refunded to the Government		
	Refunded to Government Exchequer (Grant)	9,594,000	3,350,000
	Other Income (Receipts from Agrani Bank Limited)	1,000,000	1,000,000
	Total Refunded	10,594,000	4,350,000
9.00	Other Income		
	Receipts from Agrani Bank Limited	1,000,000	1,000,000
	Total Receipts	1,000,000	1,000,000
10.00	Other Income Transferred to Government Exchequer		
	Total Transferred	1,000,000	1,000,000
11.00	Cash Receipts		
	Govt. Grants Receipts for Operational Expenditure	311,761,000	270,545,000
	Govt. Grants Receipts for Capital Expenditure	13,900,000	4,400,000
		325,661,000	274,945,000
12.00	Operational Expenditure		
	Salary	81,036,000	71,037,000
	Assistance for Allowances	149,566,000	126,782,000
	Assistance for Goods and Services	72,708,000	69,376,000
		303,310,000	267,195,000
	Less: Non Cash Expenditure	-	-
	Total Cash Payment	303,310,000	267,195,000
12.01	Salary		
	3111101 Basic Salary (Officers)	49,015,000	40,420,000
	3111201 Basic Salary (Employees)	32,021,000	30,617,000
		81,036,000	71,037,000
12.02	Assistance for Allowances		
	3111301 Charge Allowance	680,000	680,000
	3111302 Conveyance Allowance	300,000	250,000
	3111306 Education Allowance	900,000	878,000
	3111310 House Rent Allowance	40,000,000	33,953,000
	3111311 Medical Allowance	3,000,000	2,680,000
	3111312 Mobile Allowance	485,000	300,000
	3111313 Res. Tel. Encashment Allowance	1,027,000	800,000
	3111314 Tiffin Allowance	321,000	300,000
	3111316 Washing Allowance	190,000	200,000
	3111325 Festival Allowance	20,279,000	9,946,000
	3111327 Over Time Allowance (Driver)	3,675,900	3,650,000
	3111327 Over Time Allowance (Staff)	122,100	150,000
	3111328 Rest and Recreation Allowance	2,250,000	2,300,000
	3111333 Domestic Aid Allowance	36,000	45,000
	3111335 Bangla Noboborsho Allowance	1,300,000	1,250,000
	3111336 Sumptuary Allowance	500,000	700,000
	3421506 CPF	12,000,000	10,500,000
	3731101 Gratuity	62,500,000	58,200,000
	Total Allowances	149,566,000	126,782,000



Notes	Particulars	Amount in BDT	Amount in BDT
		30 June 2022	30 June 2021
12.03	Assistance for Goods and Services		
	3211101 Awards and Rewards	181,000	200,000
	3211104 Contingent Staff	698,000	500,000
	3211106 Dearness Allowance (Administration)	999,000	800,000
	3211111 Seminar/Conference	6,142,000	6,000,000
	3211113 Electricity Bill	8,800,000	9,000,000
	3211115 Water Bill	6,950,000	6,500,000
	3211117 Internet	575,000	600,000
	3211119 Postal	100,000	100,000
	3211120 Telephone	700,000	800,000
	3211125 Publicity and Advertising Expenses	997,000	1,000,000
	3211128 Publication	1,995,000	2,000,000
	3211131 Outsourcing	6,180,000	5,000,000
	3221107 Photocopy Cost	140,000	100,000
	3221109 Management Cost	2,971,000	4,773,000
	3221112 Examination Fees	995,000	1,000,000
	3231301 Training	7,986,000	10,000,000
	3243101 Petrol, Oil and Lubricant	5,971,000	5,500,000
	3244101 Travel Expenses	375,000	350,000
	3255101 Computer Content	596,000	600,000
	3255102 Printing and Binding	998,000	1,000,000
	3255105 Other Stationary	1,599,000	1,500,000
	3256103 Consumables	486,000	500,000
	3256106 Clothing	700,000	1,061,000
	3257106 Integrity	250,000	300,000
	3257206 Honorarium	2,050,000	1,000,000
	3257304 Garden Care	200,000	198,000
	3257301 Event/Festival	900,000	800,000
	3257103 Research	3,801,000	-
	3821103 Municipal Tax	1,244,000	1,175,000
	3258108 Repair & Maintenance-Buildings	1,999,000	2,400,000
	3258107 Repair & Maintenance-Non-Residential	2,198,000	2,000,000
	3258104 Repair & Maintenance-Office Equipment	499,000	400,000
	3258103 Repair & Maintenance-Computer	450,000	250,000
	3258102 Repair & Maintenance-Furniture	297,000	300,000
	3258101 Repair & Maintenance-Vehicles	1,686,000	1,669,000
	Total Goods and Services	72,708,000	69,376,000
13.00	Capital Expenditure		
	Opening Balance	-	-
	Add: During the Year	12,757,000	4,400,000
		12,757,000	4,400,000
13.01	Capital Expenditure		
	4112102 Computer Equipment	2,495,000	2,400,000
	4112310 Office Equipment	3,993,000	1,200,000
	4112314 Furniture & Fixture	600,000	800,000
	4112101 Motor Vehicle	5,669,000	-
		12,757,000	4,400,000





Notes	Particulars				Amount in BDT	Amount in BDT
					30 June 2022	30 June 2021
14.00	Cash Receipts- Grants					
	2021-2022		2020-2021			
	Cheque No.	Cheque Date	Cheque No.	Cheque Date		
	4173337	19.07.2021	8279646	30.07.2020	19,025,000	18,075,000
	4173338	19.07.2021	8279647	30.07.2020	6,500,000	18,749,000
	4173339	19.07.2021	8279648	30.07.2020	17,986,000	17,550,000
	4173340	19.07.2021	8279649	30.07.2020	17,986,000	15,675,000
	4173341	19.07.2021	8279650	30.07.2020	325,000	300,000
	4173342	19.07.2021	4242296	29.10.2020	1,000,000	18,075,000
	4173343	19.07.2021	4167970	29.10.2020	600,000	12,649,000
	4173344	19.07.2021	4584598	29.10.2020	225,000	17,375,000
	4173362	28.07.2021	4584599	29.10.2020	12,603,000	15,675,000
	4300217	28.10.2021	4584600	29.10.2020	19,025,000	300,000
	4300218	28.10.2021	4584601	29.10.2020	12,486,000	600,000
	4300219	28.10.2021	4584602	29.10.2020	17,987,000	1,200,000
	4300220	28.10.2021	8743586	28.01.2021	23,897,000	18,075,000
	4300221	28.10.2021	8743587	28.01.2021	325,000	12,541,000
	4300222	28.10.2021	8743588	28.01.2021	1,000,000	17,325,000
	4300223	28.10.2021	8743589	28.01.2021	600,000	15,675,000
	4300224	28.10.2021	8743590	28.01.2021	225,000	300,000
	4302408	22.12.2021	8743591	28.01.2021	3,886,000	300,000
	5003552	15.02.2022	8743592	28.01.2021	650,000	600,000
	5003553	15.02.2022	8743593	28.01.2021	1,000,000	400,000
	5003559	15.02.2022	8746437	25.04.2021	18,250,000	400,000
	5003554	15.02.2022	8746438	25.04.2021	325,000	600,000
	5003555	15.02.2022	8746439	25.04.2021	225,000	300,000
	5003557	15.02.2022	8746440	25.04.2021	13,786,000	300,000
	5003556	15.02.2022	8746441	25.04.2021	17,866,000	21,675,000
	5003558	15.02.2022	8746442	25.04.2021	19,025,000	16,350,000
	5007601	26.05.2022	8746443	25.04.2021	325,000	15,806,000
	5007602	26.05.2022	8746444	25.04.2021	225,000	18,075,000
	5007603	26.05.2022	-	-	650,000	-
	5007604	26.05.2022	-	-	1,000,000	-
	5007605	26.05.2022	-	-	28,425,000	-
	5007606	26.05.2022	-	-	33,342,000	-
	5007607	26.05.2022	-	-	15,136,000	-
	5009150	15.06.2022	-	-	19,750,000	-
	Total Grant Receipts				325,661,000	274,945,000



Bangladesh Agricultural Research Council
Schedule of Property, Plant and Equipments
As at 30th June 2022

Annexure-A

Particulars	Cost				Rate	Depreciation			Written Down Value As At 30.06.2022
	Balance as at 01.07.21	Addition During the Year	Disposal during the Year	Balance as at 30.06.22		Balance as at 01.07.21	Charged during the Year	Disposal during the Year	Balance as at 30.06.22
-	3,662,284,200	-	-	3,662,284,200	-	-	-	-	3,662,284,200
4111317 Land	68,620,334	-	-	68,620,334	5%	3,431,017	3,431,017	-	61,758,300
4112102 Building	16,718,000	2,495,000	-	19,213,000	20%	3,343,600	3,842,600	-	12,026,800
4112310 Computer Equipment	8,622,300	3,993,000	-	12,615,300	14.29%	1,231,757	1,802,726	-	9,580,817
4112314 Office Equipment	10,836,500	600,000	-	11,436,500	10%	1,083,650	1,143,650	-	9,209,200
4112101 Furniture & Fixture	69,161,803	5,669,000	-	74,830,803	10%	6,916,180	7,483,080	-	60,431,543
Motor Vehicle	3,836,243,137	12,757,000	-	3,849,000,137		16,006,204	17,703,073	-	3,815,290,860
Balance on 30th June 2022	3,831,843,137	4,400,000		3,836,243,137		16,006,204			3,820,236,933

