

BANGLADESH LAND PORT AUTHORITY (BLPA)
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For the year ended 30 June, 2018

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Independent Auditors' Report
To the Board of Members of BANGLADESH LAND PORT AUTHORITY (BLPA)
Report on the audit of the financial statements

Opinion

We have audited the financial statements of **Bangladesh Land Port Authority (BLPA)** which comprise the statement of financial position as at **30 June, 2018** and the statement of profit or loss and other comprehensive income and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the authority as at **30 June, 2018** and of its financial performance for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and comply with the Companies Act 1994, and other applicable laws and regulations.

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 authority 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 other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Managements is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, 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 Authority'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 Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditors' 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 ISAs will always detect a material misstatement when it exists. Misstatements can arise from expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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.



M A FAZAL & CO.

Chartered Accountants

- 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 Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Authority'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 disclosure 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 Authority to cease to continue as a going concern.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the authority to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report the following:

- a) We have obtained all the information and explanation which to best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- b) In our opinion, proper books of account as required by law have been kept by the authority so far as it appeared from our examination of those books.
- c) The authority's statement of financial position dealt with by the report is in agreement with the books of accounts and returns.
- d) The expenditure incurred were for the purpose of the companies for the year.

Dated, Dhaka.
The 08 May, 2022



Md. Abul Basher

Md. Abul Basher, FCA

M A Fazal & Co.

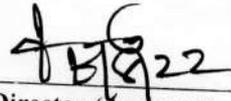
Chartered Accountants

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BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Financial Position
As at 30 June, 2018

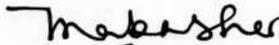
Particulars	Notes	Amount in Taka	
		30-June-2018	30-June-2017
Properties and Assets:			
Non-Current Assets			
Property, Plant and Equipment at WDV	4.00	3,691,062,950	3,054,719,696
Investment in FDR	5.00	950,941,887	910,435,388
		2,740,121,063	2,144,284,308
Current Assets			
Advances, Deposits and Prepayments	6.00	601,673,356	473,456,457
Trade and Other Receivable	7.00	7,907,092	6,370,645
Authority Advance Income Tax	8.00	61,922,312	54,850,338
Cash and Cash Equivalents	9.00	481,800,000	401,800,000
		50,043,953	10,435,475
Total Properties and Assets		4,292,736,306	3,528,176,154
Capital Fund and Liabilities:			
Capital Fund			
Fund Account	10.00	274,187,504	274,187,504
		274,187,504	274,187,504
Reserve and Surplus:			
Government Equity Fund	11.00	3,266,801,617	2,691,824,657
Government Loan	12.00	1,658,981	1,658,981
Government Grants	13.00	50,000,000	50,000,000
Security Fund	14.00	103,615,815	103,615,815
Reserve & Surplus	15.00	61,426,000	90,800,000
		3,050,100,821	2,445,749,861
Total Capital Fund		3,540,989,121	2,966,012,161
Non-Current Liabilities			
Long Term Loan		-	-
Current Liabilities			
Liabilities for Expenses	16.00	751,747,185	562,163,993
Liabilities for Other Finance	17.00	31,095,157	40,406,890
Provision for Income Tax	18.00	2,395,269	4,950,664
		718,256,759	516,806,439
Total Liabilities		751,747,185	562,163,993
Total Capital Fund and Liabilities		4,292,736,306	3,528,176,154

Accompanying notes from 1 to 26 form an integral part of these Financial Statements


Director (Accounts)
Md. Sadequr Rahman
Deputy Secretary
Director (Accounts)
Bangladesh Land Port Authority
Ministry of Shipping


Director (Audit)
Pradosh Kanti Das
Director (Audit)
Bangladesh Land Port Authority
Ministry of Shipping, Dhaka.
Signed _____ of even date.




Md. Abul Basher, FCA
M A Fazal & Co.
Chartered Accountants

Dated, Dhaka.
The 08 May, 2022

BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June, 2018

Particulars	Note	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Amount in Taka	
									30-June-2018	30-June-2017
A. Income:										
Operating Income	19	185,620,334	487,271,858	457,951,301	470,142	212,843,930	1,092,140	65,070,546	1,410,320,251	1,013,087,738
		185,620,334	487,271,858	457,951,301	470,142	212,843,930	1,092,140	65,070,546	1,410,320,251	1,013,087,738
B. Expenditure:										
Operating Expenses	21	283,790,911	182,984,647	199,131,570	407,712	64,053,066	397,140	13,159,274	743,924,320	571,164,689
Administrative Expenses	22	2,917,762	96,007,602	193,199,917	169,264	60,298,824	316,577	13,155,624	366,065,570	229,342,197
Repairs & Maintenance Expenses	23	237,171,096	84,715,812	5,931,653	238,448	3,551,437	80,563	1,150	331,690,159	232,078,578
Office operating Expenses	24	12,372,410	1,175,201	-	-	-	-	-	13,547,611	23,419,795
Other operating Expenses	25	1,064,334	542,954	-	-	-	-	-	1,607,288	1,230,350
Depreciation	26	829,498	543,078	-	-	202,805	-	2,500	1,577,881	53,675,817
		29,435,810	-	-	-	-	-	-	29,435,810	31,417,953
Net Profit / (Loss) before Non- Operating Income (A-B)		(98,170,577)	304,287,211	258,819,731	62,430	148,790,864	695,000	51,911,272	666,395,931	441,923,049
Add: Non-Operating Income										
Net Profit / (Loss) before Provision for Income Tax	20	102,752,022	25,914,239	2,783,672	-	7,478,181	24,227	453,009	139,405,350	132,310,203
Less: provision for Income Tax	26.1	4,581,445	330,201,450	261,603,403	62,430	156,269,045	719,227	52,364,281	805,801,281	574,233,252
Net Profit / (Loss) after Provision for Income Tax transferred to Balance Sheet		98,170,577	304,287,211	258,819,731	62,430	148,790,864	695,000	51,911,272	666,395,931	441,923,049
		102,752,022	25,914,239	2,783,672	-	7,478,181	24,227	453,009	139,405,350	132,310,203
		4,581,445	330,201,450	261,603,403	62,430	156,269,045	719,227	52,364,281	805,801,281	574,233,252
		-	-	-	-	-	-	-	201,450,320	131,505,640
		4,581,445	330,201,450	261,603,403	62,430	156,269,045	719,227	52,364,281	604,350,960	442,727,612

Accompanying notes from 1 to 26 form an integral part of these Financial Statements


Director (Accounts)
Md. Sadequr Rahman
Deputy Secretary
Director (Accounts)
Bangladesh Land Port Authority
Ministry of Shipping

Dated, Dhaka.
The 08 May, 2022




Pradip Kumar Das
Director (Audit)
Bangladesh Land Port Authority
Ministry of Shipping, Dhaka.


M.A. Fazal & Co.
Chartered Accountants

BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Cash Flows
For the year ended 30 June, 2018

Particulars	Amount in Taka	
	30-June-2018	30-June-2017
A. Cash Flows from Operating Activities		
Net surplus during this year	604,350,960	442,727,612
Depreciation	29,435,810	31,417,953
Increase/ (Decrease) in liabilities of expenses	(9,311,733)	4,526,445
Increase/ (Decrease) in liabilities of other finance	(2,555,395)	(3,580,199)
(Increase)/ Decrease in accounts Receivable	(7,071,974)	766,398
Increase/ (Decrease) in Provision for Income Tax	201,450,320	60,091,276
(Increase)/ Decrease in authority advance income tax	(80,000,000)	(66,000,000)
(Increase)/ Decrease in advance, deposit and prepayment	(1,536,447)	(2,079,044)
Net cash provided by/ (used in) operating activities	734,761,542	467,870,440
B. Cash Flow from Investing Activities		
Addition of fixed assets during this year	(80,157,361)	(21,226,763)
Disposal of fixed assets during this year	10,215,052	-
Increase in Investment	(595,836,755)	(462,323,022)
Net cash provided by/ (used in) Investing Activities	(665,779,064)	(483,549,785)
C. Cash Flows from Financing Activities:		
Security Fund	(29,374,000)	-
Net cash provided by/ (used in) financing activities	(29,374,000)	-
Net increase in Cash and Cash Equivalents (A+B+C)	39,608,478	(15,679,344)
Cash and Cash Equivalents at beginning of year	10,435,475	26,114,820
Cash and Cash Equivalents at end of year	50,043,953	10,435,475

Accompanying notes from 1 to 26 form an integral part of these Financial Statements



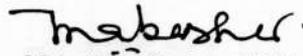
Director (Accounts)
Md. Sadequr Rahman
Deputy Secretary
Director (Accounts)
Bangladesh Land Port Authority
Ministry of Shipping



Pradip Kumar Das
Director (Audit)
Bangladesh Land Port Authority
Ministry of Shipping, Dhaka.
Signed in terms of our report of even date

Dated, Dhaka.
The 08 May, 2022




Md. Abul Basher, FCA
M A Fazal & Co.
Chartered Accountants

DNC - 2205080890 AB435700

For the year ended 30 June, 2018

RECEIPTS

Sl. NO	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARI AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2017-2018
A.	Opening Balance	(25,941,677)	25,004,665	10,250,078	140,584	604,576	377,249	-	10,435,476
1	Cash in Hand	-	-	-	-	-	-	-	-
2	Cash at Bank	(25,941,677)	25,004,665	10,250,078	140,584	604,576	377,249	-	10,435,476
B.	Receipts (Transfer)	1,210,425,107	72,649,000	-	-	15,000,000	-	-	1,298,074,107
1	Transfer SND-19 from SND-05 of Benapole	280,000,000	-	-	-	-	-	-	280,000,000
2	Transfer from (Burimari)	442,000,000	-	-	-	-	-	-	442,000,000
3	Transfer from (Akhaora)	-	-	-	-	-	-	-	-
4	Transfer from (Bhomra)	107,000,000	-	-	-	-	-	-	107,000,000
5	Transfer from (Nakugaon)	-	-	-	-	-	-	-	-
6	Transfer from (Tamabil)	55,000,000	-	-	-	-	-	-	55,000,000
7	Transfer from (Sona Masjid)	40,000,000	-	-	-	-	-	-	40,000,000
8	Transfer from (Hili)	40,000,000	-	-	-	-	-	-	40,000,000
9	Transfer from (Bibir Bazar)	-	-	-	-	-	-	-	-
10	FDR encashment	246,425,107	72,649,000	-	-	15,000,000	-	-	-
C.	Operating Income	174,973,860	487,271,858	457,951,301	470,142	212,843,930	1,092,140	65,070,546	334,074,107
1	Total Revenue	174,973,860	487,271,858	457,951,301	470,142	212,843,930	1,092,140	65,070,546	1,399,673,777
2	Sonamosjid Port	-	487,271,858	-	-	-	-	-	1,224,699,917
3	Hili Port	43,558,343	-	-	-	-	-	-	43,558,343
4	Bibir Bazar Land Port	78,740,271	-	-	-	-	-	-	78,740,271
5	Banglabandha Port	138,375	-	-	-	-	-	-	138,375
6	Teknaf Port	4,763,727	-	-	-	-	-	-	4,763,727
7	Others income	47,773,144	-	-	-	-	-	-	47,773,144
D.	Non-Operating Income	20,018,956	3,946,208	-	-	-	-	-	-
1	Bank Interest	20,018,956	3,946,208	-	-	-	-	-	-
2	FDR Interest	911,599	-	-	-	860,704	24,227	453,009	25,303,104
3	Sale of Auction	12,727,122	3,946,208	-	-	55,587	24,227	453,009	1,444,422
4	Tander Schedule	1,392,310	-	-	-	651,000	-	-	17,324,330
5	Fixed Royalty (Sonamosjid)	65,000	-	-	-	-	-	-	1,392,310
6	Fixed Royalty (Hili)	4,389,000	-	-	-	-	-	-	65,000
7	Fixed Royalty (Teknaf)	-	-	-	-	-	-	-	4,389,000
8	Fixed Royalty (Bibir Bazar)	-	-	-	-	-	-	-	-
9	Fixed Royalty (Banglabandha)	-	-	-	-	-	-	-	-
10	Miscellaneous	533,925	-	-	-	154,117	-	-	-
E.	Receipts (Others)	10,215,052	-	-	-	-	-	-	688,042
1	Welfare Fund	10,215,052	-	-	-	-	-	-	688,042
2	Group Insurance	-	-	-	-	-	-	-	10,215,052
3	Water supply (for salary deduct)	-	-	-	-	-	-	-	-



SL. NO	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARI AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2016-2017
PAYMENTS									
A. Payments		-	-	-	-	-	-	-	-
1	Loan Payment	-	-	-	-	-	-	-	-
2	Income Tax Adjustment	-	-	-	-	-	-	-	-
3	Income Tax Payment	-	-	-	-	-	-	-	-
B. Transfer to Head Office		80,000,000	280,000,000	442,000,000	-	107,000,000	-	55,000,000	964,000,000
1	FDR Transfer to Head office	-	-	-	-	-	-	-	-
2	Transfer to Head office	80,000,000	280,000,000	442,000,000	-	107,000,000	-	55,000,000	964,000,000
C. Operating Expenses		318,708,669	49,976,937	-	-	1,467,571	-	-	370,153,177
1	Water & Electricity (HO)	745,611	3,744,403	-	-	980,090	-	-	5,470,104
2	Water & Electricity (Burimari)	171,567	-	-	-	-	-	-	171,567
3	Water & Electricity (Awkhara)	212,630	-	-	-	-	-	-	212,630
4	Water & Electricity (Bhomra)	-	-	-	-	-	-	-	-
5	Water & Electricity (Nakogon)	142,726	-	-	-	-	-	-	142,726
6	Water & Electricity (Tamabil)	149,472	-	-	-	-	-	-	149,472
7	CNG, Petrol & Mobil	1,722,724	287,723	-	-	-	-	-	2,010,447
8	Cargo handling bill - Equipment (Benapole)	42,727,992	-	-	-	-	-	-	42,727,992
9	Fuel (Generator) (Burimari)	140,179	963,708	-	-	-	-	-	1,103,887
10	Fuel (Generator) (Bhomra)	-	-	-	-	487,481	-	-	487,481
11	Printing	3,340,142	96,565	-	-	-	-	-	3,436,707
12	Stationary	240,549	-	-	-	-	-	-	240,549
13	Labour Handling Charge (Tamabil)	13,006,152	-	-	-	-	-	-	13,006,152
14	Labour Handling Charge (Nakugaon)	209,864	-	-	-	-	-	-	209,864
Total Income This Year		1,449,356,725	588,871,731	468,201,379	610,726	229,309,210	1,493,616	65,523,555	2,803,366,943

SL. NO	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARI AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2016-2017
PAYMENTS									
A. Payments		-	-	-	-	-	-	-	-
1	Loan Payment	-	-	-	-	-	-	-	-
2	Income Tax Adjustment	-	-	-	-	-	-	-	-
3	Income Tax Payment	-	-	-	-	-	-	-	-
B. Transfer to Head Office		80,000,000	280,000,000	442,000,000	-	107,000,000	-	55,000,000	964,000,000
1	FDR Transfer to Head office	-	-	-	-	-	-	-	-
2	Transfer to Head office	80,000,000	280,000,000	442,000,000	-	107,000,000	-	55,000,000	964,000,000
C. Operating Expenses		318,708,669	49,976,937	-	-	1,467,571	-	-	370,153,177
1	Water & Electricity (HO)	745,611	3,744,403	-	-	980,090	-	-	5,470,104
2	Water & Electricity (Burimari)	171,567	-	-	-	-	-	-	171,567
3	Water & Electricity (Awkhara)	212,630	-	-	-	-	-	-	212,630
4	Water & Electricity (Bhomra)	-	-	-	-	-	-	-	-
5	Water & Electricity (Nakogon)	142,726	-	-	-	-	-	-	142,726
6	Water & Electricity (Tamabil)	149,472	-	-	-	-	-	-	149,472
7	CNG, Petrol & Mobil	1,722,724	287,723	-	-	-	-	-	2,010,447
8	Cargo handling bill - Equipment (Benapole)	42,727,992	-	-	-	-	-	-	42,727,992
9	Fuel (Generator) (Burimari)	140,179	963,708	-	-	-	-	-	1,103,887
10	Fuel (Generator) (Bhomra)	-	-	-	-	487,481	-	-	487,481
11	Printing	3,340,142	96,565	-	-	-	-	-	3,436,707
12	Stationary	240,549	-	-	-	-	-	-	240,549
13	Labour Handling Charge (Tamabil)	13,006,152	-	-	-	-	-	-	13,006,152
14	Labour Handling Charge (Nakugaon)	209,864	-	-	-	-	-	-	209,864
Total Income This Year		1,449,356,725	588,871,731	468,201,379	610,726	229,309,210	1,493,616	65,523,555	2,803,366,943



7	Generator repair (Bharmal)	13,000	91,080	-	-	-	103,080
8	Repair of Electricity	-	308,578	-	-	-	208,578
9	Repair of fire instrument	-	285,979	-	-	-	285,979
10	Generator repair (Bhomra)	53,000	89,489	-	-	-	112,489
11	Generator repair (Benapole)	135,500	35,190	-	-	-	160,690
12	Fire Extinguisher	608,635	-	-	-	-	608,635
13	Computer, Fax, Photostat & Intercom	64,127	89,750	-	-	-	153,877
14	Other Expenses (Akhawra)	244,571	77,203	-	-	-	321,774
F	Capital Expenses	80,075,653	81,708	-	-	-	80,157,361
1	Furniture purchased	-	81,708	-	-	-	81,708
2	Construction of Wall & Gate (Benapole)	1,978,589	-	-	-	-	1,978,589
3	Repair of Internal road (Bhomra)	-	-	-	-	-	-
4	Toilet construction (Benapole)	493,590	-	-	-	-	493,590
5	Land Acquisition & Purchase Benapole	18,901,986	-	-	-	-	18,901,986
6	Computer, Network & Software	-	-	-	-	-	-
7	Miscellaneous Capitalise Exp.	298,000	-	-	-	-	298,000
8	Banapol to petrapol ICP road construction	42,419,699	-	-	-	-	42,419,699
9	Construction of Road (Bhomra)	1,614,614	-	-	-	-	1,614,614
10	Construction of Electri line (Benapole)	3,024,375	-	-	-	-	3,024,375
11	Construction of Electri line (Nakugaon)	115,400	-	-	-	-	115,400
12	Construction of Building	-	-	-	-	-	-
13	Electronic Material Supply	872,627	-	-	-	-	872,627
14	Passenger terminal (Benapole)	962,805	-	-	-	-	962,805
15	Construction of Power station (Vomra)	2,716,070	-	-	-	-	2,716,070
16	Construction of Office in shed	-	-	-	-	-	-
17	ICP Main Gate Benapole	-	-	-	-	-	-
18	Airconditioner Purchased	262,000	-	-	-	-	262,000
19	Construction of Rupsheet (Benapole)	290,166	-	-	-	-	290,166
20	Fire Extinguisher	-	-	-	-	-	-
21	Generator	-	-	-	-	-	-
22	Computer purchased	268,800	-	-	-	-	268,800
23	Car purchased	3,236,536	-	-	-	-	3,236,536
24	Drawing & Design of head office	1,125,396	-	-	-	-	1,125,396
25	Flad light benapole	1,000,000	-	-	-	-	1,000,000
26	Transformer Purchase (Benapole)	495,000	-	-	-	-	495,000
G.	Other Operating Expenses	-	-	-	-	-	-
1	Hamalage & Cargo container	-	-	-	-	-	-
H.	Office Operating Expenses	778,698	542,954	-	-	-	1,321,652
1	National & Religious function	153,475	142,954	-	-	-	296,429
2	Port Inauguration	625,223	400,000	-	-	-	1,025,223
I.	Investment	580,957,116	150,000,000	-	-	110,651,000	841,608,116



Sl. No.	Description	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000
1	Loan Interest	-	-	-	-	-	-	-	8,11,608,116
2	Other Expenses	-	-	-	-	-	-	-	-
3	Water & Sewerage	8,11,608,116	-	-	-	-	-	-	-
4	Grant and Donation	93,325	-	-	-	-	-	-	2,500
5	Internet Bill	18,000	-	-	-	-	-	-	93,325
6	House Rent (for salary deduct)	-	-	-	-	-	-	-	18,000
7	Car facility (for salary deduct)	-	-	-	-	-	-	-	18,000
8	Gas Bill (for salary deduct)	-	-	-	-	-	-	-	-
9	Car Installment (for salary deduct)	-	-	-	-	-	-	-	-
10	GPI	7,237,161	-	-	-	-	-	-	-
11	Tyre and Betary Purchase	101,368	-	-	-	-	-	-	-
12	Salary deduction for payments (GPI of HO)	381,794	-	-	-	-	-	-	7,237,161
13	Soil test	260,550	-	-	-	-	-	-	101,368
14	Name plate	2,691	-	-	-	-	-	-	381,794
15	PEC & TFC	11,400	-	-	-	-	-	-	260,550
16	Return of PP/DD	12,200	-	-	-	-	-	-	2,691
17	LDC Circular	70,000	-	-	-	-	-	-	11,400
18	Management committee	32,254	-	-	-	-	-	-	12,200
19	Others Expenses	488,128	-	-	-	-	-	-	70,000
20	Photocopy Fax & Computer ink	243,710	-	-	-	-	-	-	32,254
21	Excise Duty	-	-	-	-	-	-	-	488,128
22	Tree Plantation	36,950	-	-	-	-	-	-	243,710
23	Advance Payment	3,203,181	-	-	-	-	-	-	36,950
24	Advance Income Tax Payment	-	-	-	-	-	-	-	-
25	Advance Payment	3,203,181	-	-	-	-	-	-	2,500
26	Deduction Payment / Refund	142,220,822	-	-	-	-	-	-	184,805
27	Security deposit (Back)	12,446,659	-	-	-	-	-	-	-
28	Tax Paid with AIT	80,000,000	-	-	-	-	-	-	-
29	Income tax paid	25,500,912	-	-	-	-	-	-	-
30	VAT Paid	24,273,251	-	-	-	-	-	-	-
31	Closing Balance	(12,488,047)	22,521,610	20,702,475	238,233	1,489,982	10,519,905	50,043,954	-
32	Cash in Hand	-	-	-	-	-	-	-	-
33	Cash at Bank	(12,488,047)	22,521,610	20,702,475	238,233	1,489,982	10,519,905	50,043,954	-
Total Expenses This Year		1,449,356,725	588,871,731	468,201,379	610,726	1,493,616	65,523,555	2,803,366,943	


 Md. Sadequr Rahaman
 Deputy Secretary
 Director (Accounts)
 Bangladesh Land Port Authority
 Ministry of Shipping




 Pradosh Kanti Das
 Director (Audit)
 Bangladesh Land Port Authority
 Ministry of Shipping

BANGLADESH LAND PORT AUTHORITY (BLPA)

Notes to the Accounts
For the year ended 30 June, 2018

LEGAL STATUS OF THE AUTHORITY:

Bangladesh Land Port Authority (BLPA) came into being under Bangladesh Sthala Bandar Kartipaksha Act, 2001 (Act 20 of 2001) to facilitate and improve import and export between Bangladesh and neighboring countries. There are 24 land ports under Bangladesh Land Ports Authority till FY 2018-19. Of the declared land ports, namely Benapole, Sonamasjit, Hili, Teknaf, Bibibazar, Bangla Bandha, Birol, Burimari, Tamabil, Akhawara, Bhomra, Darshana, Belonia, Nakugaon, Ramgarh, Gobra-kura-Koraituli, Sonahat, Tagamukh, Chilahati, Daulatgonj, Sheola, Dhanua-Kamalpur, Balla and Bholagonj. These ports are under the administrative control of the Bangladesh Land Ports Authority. At present out of 24 land ports, 5 land ports such as Bangla Bandha, Sonamosjid, Hili, Teknaf, and Bibibazar are being operating by Private Port Operators. 7 land ports such as Benapole, Burimari, Akhawara, Bhomra, Tamabil, Nakugaon and Sonahat are being directly operating by BLPA. Rest of the 12 land ports are under construction for development. It is to be noted that under the Motor Vehicle Agreement (BBIN MVA) between Bangladesh, India, Nepal and Bhutan, trade with neighboring countries by land will increase in the near future as well as the amount and majority of government revenue will increase.

- | | |
|---------------------------------|---------------------------------|
| 1. Benapole, Jessore | 2. Birol, Dinajpur |
| 3. Teknaf, Cox's Bazar | 4. Burimari, Lalmonirhat |
| 5. Bangla Bandha, Panchagar | 6. Tamabil, Sylhet |
| 7. Sonamasjit, Chapai Nawabgonj | 8. Haluaghat, Mymensingh |
| 9. Hili, Dinajpur | 10. Akhawara, Brahmanbaria |
| 11. Darshana, Chuadanga | 12. Bibibazar, Comilla |
| 13. Bhomra, Shukhira | 14. Nakugaw |
| 15. Belonia, Feni | 16. Ramgarh, Khagrachhari |
| 17. Bhurungamari, Kurigram | 18. Tegamukh, Barkal, Rangamati |
| 19. Damar, Nilphamari | 20. Jibon Nagar, Chuadanga |
| 21. Bokshigonj, Jamalpur | 22. Bianibazar, Sylhet |
| 23. Balla, Habiganj | 24. Gobra-kura-Koraituli |

Vision and Mission:

Vision: Facilitating export-import through land routes.

Mission: Infrastructure development, efficient cargo handling, improvement of storage facilities, fostering public-private partnership for effective and better service delivery.

OBJECTIVE AND ACTIVITIES OF BLPA:

The main objective and activities of Bangladesh Land Port Authority (BLPA) are as follows:

Objectives:

1. Facilitating trade with neighboring countries, e.g. India, Nepal, Bhutan and Myanmar.
2. Raising national income through increased import and export trade.
3. Reducing the trend of smuggling.
4. Enabling private enterprise to participate in the port service for higher level of efficiency.
5. Strengthening partnership between private & public sector for future development and poverty alleviation.

Activities:

1. Formulating policy for development, management expansion, operation and maintenance of all land ports;
2. Engaging operators for receiving, maintaining and dispatching cargoes at land ports;
3. Preparing schedule of tariffs, tolls, rates and fees chargeable to the port users having prior approval of the government;
4. Executing contracts with any person to fulfill the objectives of the Act.



5. Exchanging opinion and communication with the related countries with the land port and developing infrastructures as well as extension trade through co-operation of the organizations concerned to national and international trades for developing and running the port activities smoothly

III. SIGNIFICANT OF ACCOUNTING POLICIES:

I. ACCOUNTING BASIS AND PREPARATION OF FINANCIAL STATEMENTS.

The Financial Statements have been prepared in accordance with the Bangladesh Accounting Standard (BAS) under accrual basis, separate receipts and payments accounts have been prepared for Head Office, Benapole Port, Burimari, Akhawara, Bhomra and Nakugoan at the end of the financial year consolidated financial statements have been prepared to depict the overall position of the organization at a glance.

II. PROPERTY, PLANT & EQUIPMENT:

These are stated at cost less accumulated depreciation except land and land development which is stated at cost.

III. DEPRECIATION:

Fixed Assets have been depreciated under reducing balance method. 50% Depreciation has been charged on addition of fixed assets during the year.

The rate of depreciation on each class of assets are as follows:

Name of Property, Plant & Equipments	Rate of Depreciation
1. Building and Structure	5%
2. Boundary Wall	10%
3. Roads and Drain	10%
4. Machine and Equipment	15%
5. Electrical Equipment	20%
6. Fire Hydrant	7.5%
7. Internet, Telephone, Internet and mobile	15%
8. Office Equipment	15%
9. Furniture and Fixture	10%
10. Vehicle	15%
11. Computer	20%
12. Container Dimension	15%
13. Ware House	5%
14. Fire Extinguisher	15%
15. Bath Room and Latrine	10%
16. Barrack	10%
17. Open stake Yard	10%
18. Track Terminal	10%
19. Weighing Scale	20%
20. Transformer	20%
21. Jetty Paltan	10%
22. CCTV	20%
23. Development Works and Construction	20%
24. Paving work	20%
25. Observation tower	20%

iv. PROVISION FOR INCOME TAX:

Provision for income tax has been made in the accounts in terms of Income Tax Ordinance 1984.



BANGLADESH LAND PORT AUTHORITY (BLPA)
Notes to the Financial Statements
For the year ended 30 June, 2018

Particulars	Notes	Amount in Taka	
		30-June-2018	30-June-2017
4.00 Property, Plant & Equipment:			
At Cost:			
Opening Balance		1,422,981,014	1,401,754,251
Add: Addition during the year		80,157,361	21,226,763
Less: Adjustment during the year		10,215,052	-
		1,492,923,323	1,422,981,014
Accumulated Depreciation:			
Opening Balance		512,545,626	481,127,674
Add: Depreciation Charged during the year		30,457,315	31,417,953
Less: Adjustment during the year		1,021,505	-
		541,981,436	512,545,626
Closing Balance at WDV		950,941,887	910,435,388
The details of Property, Plant & Equipment have been given in Schedule-A			
5.00 Investment in FDR			
Opening Balance		2,144,284,308	1,681,961,287
Add: Addition during the year		841,608,116	585,591,775
Add: Interest during the year		105,627,076	108,803,013
		3,091,519,500	2,376,356,075
Less: Encashment of FDR		334,074,107	216,852,023
Less: Encashment of Interest on FDR		17,324,330	15,219,743
Closing Balance		2,740,121,063	2,144,284,308
6.00 Advances, Deposits and Prepayments			
Opening Balance		6,370,645	4,291,601
Add: Payment during this year		3,203,181	2,099,044
		9,573,826	6,390,645
Less: Adjustment during the year		1,666,734	-
Less: Realized during this year		-	20,000
Closing Balance		7,907,092	6,370,645
7.00 Trade and Other Receivable			
Sonmujid Port	7.01	33,421,317	41,568,895
Panama Hill Port	7.02	18,120,439	7,760,496
United Land Port - Tacknaf	7.03	5,066,105	4,086,258
Bihar Bazar Land Port	7.04	3,334,871	209,688
Bangla Bandha - Panchagar	7.05	1,979,580	1,225,001
		61,922,312	54,850,338
7.00 Sonmujid Port			
Opening Balance		41,568,895	41,037,566
Add: Income during this year		62,023,765	35,856,329
		103,592,660	76,893,895
Less: Received during this year		47,947,343	35,325,000
Less: Income Adjustment during this year		22,224,000	-
Closing Balance		33,421,317	41,568,895
7.00 Panama Hill Port			
Opening Balance		7,760,496	10,029,641
Add: Income during this year		94,800,214	58,584,475
		102,560,710	68,614,116
Less: Income Adjustment during this year		5,700,000	-
Less: Received during this year		78,740,271	60,853,620
Closing Balance		18,120,439	7,760,496



Particulars	Notes	Amount in Taka	
		30-June-2018	30-June-2017
7.03 United Land Port - Tacknaf			
Opening Balance		4,086,258	3,673,308
Add: Income during this year		48,752,991	26,042,020
		<u>52,839,249</u>	<u>29,715,328</u>
Less: Income Adjustment during this year			
Less: Received during this year		47,773,144	25,629,070
Closing Balance		<u><u>5,066,105</u></u>	<u><u>4,086,258</u></u>
7.04 Bibir Bazar Land Port			
Opening Balance		209,688	15,841
Add: Income during this year		3,263,558	193,847
		<u>3,473,246</u>	<u>209,688</u>
Less: Income Adjustment during this year		-	-
Less: Received during this year		138,375	-
Closing Balance		<u><u>3,334,871</u></u>	<u><u>209,688</u></u>
7.05 Bungla Bandha - Panchagar			
Opening Balance		1,225,001	860,380
Add: Income during this year		6,968,306	2,084,740
		<u>8,193,307</u>	<u>2,945,120</u>
Less: Income Adjustment during this year		1,450,000	-
Less: Received during this year		4,763,727	1,720,119
Closing Balance		<u><u>1,979,580</u></u>	<u><u>1,225,001</u></u>
7.06 Authority Advance Income Tax			
Opening Balance		401,800,000	335,800,000
Add: Payment during this year		80,000,000	66,000,000
		<u>481,800,000</u>	<u>401,800,000</u>
Less: Adjustment during the year		-	-
Closing Balance		<u><u>481,800,000</u></u>	<u><u>401,800,000</u></u>
7.07 Cash and Cash Equivalents:			
Cash in Hand	9.01	-	-
Cash at Bank	9.02	50,043,953	10,435,475
		<u><u>50,043,953</u></u>	<u><u>10,435,475</u></u>
7.08 Cash in Hand:			
Head Office		-	-
Benapole		-	-
Burmanj		-	-
Waltown		-	-
Bhara		-	-
Nakaganj		-	-
Tumail		-	-
		<u>-</u>	<u>-</u>
7.09 Cash at Bank:			
Head Office:			
1. Janata Bank (Bungla Motor Branch-Dhaka) STD-196		(12,488,047)	(25,941,677)
2. Sonali Bank (Karwan Bazar Branch-Dhaka)-STD-778/641		(42,252,241)	(39,354,960)
3. Sonali Bank (Comilla Corporate Branch-Comilla)-SND-737		25,557,414	10,046,981
4. Janata Bank (Bungla Motor Branch-Dhaka) -CD-16637		952,991	786,393
5. Sonali Bank (Karwan Bazar Branch-Dhaka)-CD-2030/2038		-	-
6. Sonali Bank (Sonamasjid Branch-Chapinawabgonj)-STD-0067		2,302	2,302
7. Sonali Bank (Hakimpur Branch-Dinajpur) SND-0076		1,445,935	473,473
8. Janata Bank (Gulshan Branch-Dhaka)-STD- 420		1,794,641	2,091,177
9. NCC Bank (Motejeel Branch-Dhaka)-SND-006/895		1,742	2,846
Benapole:		9,168	10,110
1. Janata Bank (Benapole Branch-Jessore)-CD-652/2		<u>22,521,610</u>	<u>25,004,664</u>
2. Janata Bank (Benapole Branch-Jessore)-STD-05/54		717	717
		<u><u>22,520,893</u></u>	<u><u>25,003,948</u></u>

Particulars	Notes	Amount in Taka	
		30-June-2018	30-June-2017
Burimary:		20,702,475	10,250,078
I. Janata Bank (Burimary Branch-Lalmonirhat)-SND-10		20,702,475	10,250,078
Akhawara:		238,233	140,584
I. Sonali Bank (Akhawara Branch-B.Barria)-SND-0828		238,233	140,584
Bhomra:		7,059,795	604,576
I. Sonali Bank Ltd. (Bhomra Branch)-SND-002		7,059,795	604,576
Nakugaon:		1,489,982	377,249
I. Sonali Bank Ltd. (Nalitabari Sherpur Branch)-SND-0056		1,489,982	377,249
Tamabil:		10,519,905	-
I. Agrani Bank Ltd. (Tamabil Branch)-A/C No. 1063632		10,519,905	-
		50,043,953	10,435,475
10.00 Fund Account:			
Opening Balance		274,187,504	274,187,504
Add: Received during this year		-	-
		274,187,504	274,187,504
Less: Refund during the year		-	-
Closing Balance		274,187,504	274,187,504
11.00 Government Equity Fund:			
Opening Balance		1,658,981	1,658,981
Add: Received during this year		-	-
		1,658,981	1,658,981
Less: Refund during the year		-	-
Closing Balance		1,658,981	1,658,981
12.00 Government Loan:			
Opening Balance		50,000,000	50,000,000
Add: Received during this year		-	-
		50,000,000	50,000,000
Less: Refund during the year		-	-
Closing Balance		50,000,000	50,000,000
13.00 Government Grants:			
Opening Balance		103,615,815	103,615,815
Add: Received during this year		-	-
		103,615,815	103,615,815
Less: Refund during the year		-	-
Closing Balance		103,615,815	103,615,815
14.00 Security Fund:			
Opening Balance		90,800,000	90,800,000
Add: Received during this year		-	-
		90,800,000	90,800,000
Less: Refund during the year		29,374,000	-
Closing Balance		61,426,000	90,800,000
15.00 Non-current Part			
Opening Balance		50,700,000	50,700,000
Add: Addition during this year		-	-
		50,700,000	50,700,000
Less: Liquidity Damage		3,240,000	-
Less: Advance return during this year (Adjustment)		18,984,000	-
Closing Balance		28,476,000	50,700,000
16.00 Current Part			
Opening Balance		28,500,000	28,500,000
Add: Addition during this year		-	-
		28,500,000	28,500,000
Less: Advance return during this year (Adjustment)		5,700,000	-
Closing Balance		22,800,000	28,500,000

Particulars	Notes	Amount in Taka	
		30-June-2018	30-June-2017
14.05 Bangla Bandha - Panchagar			
Opening Balance		5,800,000	5,800,000
Add: Addition during this year		-	-
		<u>5,800,000</u>	<u>5,800,000</u>
Less: Advance return during this year (Adjustment)		1,450,000	-
Closing Balance		<u>4,350,000</u>	<u>5,800,000</u>
14.06 Bibir Bazar Land Port			
Opening Balance		5,800,000	5,800,000
Add: Addition during this year		-	-
		<u>5,800,000</u>	<u>5,800,000</u>
Less: Advance return during this year (Adjustment)		-	-
Closing Balance		<u>5,800,000</u>	<u>5,800,000</u>
15.00 Reserve & Surplus:			
Opening Balance		2,445,749.861	2,003,022.249
Add: Excess of Income over Expenditure		604,350.960	442,727.612
		<u>3,050,100.821</u>	<u>2,445,749.861</u>
Less: Prior year adjustment		-	-
Closing Balance		<u>3,050,100.821</u>	<u>2,445,749.861</u>
16.00 Liabilities for Expenses:			
Opening Balance		40,406.890	35,880.446
Add: Provision during this year		28,234.508	29,809.775
Add: Salary deduction & others received		-	-
		<u>68,641.398</u>	<u>65,690.221</u>
Less: Outstanding payment during this year		29,927.286	17,816.993
Less: Salary deduction & others payments		7,618.955	7,466.337
Closing Balance		<u>31,095.157</u>	<u>40,406.890</u>
17.00 Liabilities for Other Finance			
Opening Balance		4,950,663.87	8,530.862
Add: Addition during the year		59,665.427	2,261.463
		<u>64,616,090.87</u>	<u>10,792,325</u>
Less: Adjustment during the year		62,220.822	4,103.507
Liabilities for security deposit from bill		<u>2,395,268.83</u>	<u>6,688,818</u>
Add: Closing Balance of VAT Account		-	(1,044,335)
Add: Closing Balance of TAX Account		-	(693,819)
Closing Balance		<u>2,395,268.83</u>	<u>4,950,664</u>
17.01 Breakup of Liabilities for Other Finance:			
Security deposit	17.01	2,395,269	6,688,818
VAT Account	17.02	-	(1,044,335)
Tax Account	17.03	-	(693,819)
		<u>2,395,269</u>	<u>4,950,664</u>
17.02 Security deposit:			
Opening Balance		6,688.818	8,530.862
Add: Addition during this year		8,153.110	2,261.463
		<u>14,841,928</u>	<u>10,792,325</u>
Less: Adjustment during the year		12,446.659	4,103.507
Closing Balance		<u>2,395,269</u>	<u>6,688,818</u>
17.03 VAT Account:			
Opening Balance		(1,044,335)	(1,044,335)
Add: Addition during this year		25,317,586	-
		<u>24,273,251</u>	<u>(1,044,335)</u>
Less: Adjustment during the year		24,273,251	-
Closing Balance		<u>-</u>	<u>(1,044,335)</u>



Particulars	Notes	Amount in Taka	
		30-June-2018	30-June-2017
Tax Account:			
Opening Balance		(693,819)	(1,123,518)
Add: Addition during this year		26,194,731	429,699
		<u>25,500,912</u>	<u>(693,819)</u>
Less: Adjustment during the year		25,500,912	-
Closing Balance		<u>-</u>	<u>(693,819)</u>
Provision for Income Tax:			
Opening Balance		516,806,439	456,715,163
Add: Provision during this year (Note: 18.01)		201,450,320	131,505,640
		<u>718,256,759</u>	<u>588,220,803</u>
Less: Adjustment during the year		-	71,414,364
Closing Balance		<u>718,256,759</u>	<u>516,806,439</u>
Provision during this year:			
Net profit before tax		805801280.6	574,233,252
Provision for income tax @ 25% on net Profit		201,450,320	143,558,313
		<u>201,450,320</u>	<u>143,558,313</u>
Less: Tax deducted at source:			
Tax deducted of Interest on FDR investment		-	12,035,891
Tax deducted at source from bank interest		-	16,782
Closing Balance		<u>201,450,320</u>	<u>131,505,640</u>



Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Total (Tk.) 2017-18
1. Electricity and Water	231,960	-	36,296	15,488	57,770	13,970	-	355,484
2. Petrol and Mobil	478,626	-	-	-	-	-	-	478,626
3. Salary and Allowances	-	-	-	-	-	-	-	-
4. Paper, Book & Periodicals	-	-	-	-	-	-	-	-
5. Head Office Rent	706,077	-	-	-	-	-	-	706,077
6. Conveyance	2,980	-	-	-	-	-	-	2,980
7. Overtime	109,903	-	-	-	-	-	-	109,903
8. Equipment rent	-	-	167,845	42,975	-	-	-	210,820
9. Postage & Cable / Telephone	-	3,302,673	-	-	-	-	-	3,302,673
10. Hamalage and Cargo Container	24,000	-	-	-	-	-	-	24,000
11. Night allowances	-	-	-	-	-	-	-	-
12. Telephone and Trunkcall	14,128	-	-	-	-	-	-	14,128
13. Sweeping and Cleaning	-	-	-	-	-	-	-	-
14. Police, Anser & Private security	-	-	4,287	4,185	10,464	-	-	19,936
15. No work No Pay	-	1,662,820	667,000	169,620	1,054,560	4,185	-	3,358,185
16. Labor handling	-	-	-	-	-	209,160	-	209,160
17. Fuel (Generator)	-	-	14,055,806	-	5,187,730	-	-	19,243,536
Total	1,567,674	4,965,493	14,931,234	232,268	6,310,524	227,315	-	28,234,508

Note 16(ii)

Salary deduction & others receipts has been shown in the following tables head wise:

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Total (Tk.) 2017-2018
Welfare Fund	-	-	-	-	-	-	-	-
Group Insurance	-	-	-	-	-	-	-	-
Water supply (for salary deduct)	-	-	-	-	-	-	-	-
House Rent (for salary deduct)	-	-	-	-	-	-	-	-
Car facility (for Salary deduct)	-	-	-	-	-	-	-	-
Revenue (for salary deduct)	-	-	-	-	-	-	-	-
Others (for salary deduct)	-	-	-	-	-	-	-	-
GPF Advance	-	-	-	-	-	-	-	-
Garage Rent	-	-	-	-	-	-	-	-
Salary deduction for payments (GPF of HO)	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-



Salary deduction & others Payment has been shown in the following table head wise.

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Total (Tk.) 2017-2018
Water & sewerage	-	-	-	-	-	-	-	-
Grant and Donation	-	-	-	-	-	-	-	-
House Rent (for salary deduct)	-	-	-	-	-	-	-	-
Car facility (for Salary deduct)	-	-	-	-	-	-	-	-
Gas Bill (for salary deduct)	-	-	-	-	-	-	-	-
Car Installment (for salary deduct)	-	-	-	-	-	-	-	-
GPF	7,237,161.17	-	-	-	-	-	-	7,237,161.17
Tyre and Betary Purchase	-	-	-	-	-	-	-	-
Salary deduction for payments (GPF of HO)	381,794.00	-	-	-	-	-	-	381,794.00
Others	-	-	-	-	-	-	-	-
Total	7,618,955.17	-	-	-	-	-	-	7,618,955.17



Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Outstanding	Total (Tk.) June 30, 2018
Total Revenue (Gross part)	39,172,763	487,371,836	437,931,301	476,142	212,843,930	1,092,140	65,070,546	-	1,410,330,351
Sonamosid Post (BOI)	93,375,214	-	-	-	-	-	-	-	1,224,699,917
Hill Post (BOI)	(61,442)	-	-	-	-	-	-	-	39,172,765
Bibir Bazar Land Post (BOI)	5,380,806	-	-	-	-	-	-	-	93,375,214
Banglabandha Post (BOI)	47,752,991	-	-	-	-	-	-	-	(61,442)
Teknaf Post (BOI)	-	-	-	-	-	-	-	-	5,380,806
Others income	-	-	-	-	-	-	-	-	47,752,991
Total	185,620,334	487,271,858	457,951,301	470,142	212,843,930	1,092,140	65,070,546	-	1,410,330,351

Note: BS - 20

Non-Operating Income

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Outstanding	Total (Tk.) June 30, 2018
Bank Interest	911,599	-	-	-	55,587	24,227	453,009	-	1,444,422
FDR Interest	69,660,688	25,914,239	2,783,672	-	7,268,477	-	-	-	105,627,076
Sale of Auction	1,392,310	-	-	-	-	-	-	-	1,392,310
Tender Schedule	65,000	-	-	-	-	-	-	-	65,000
Fixed Royalty & L.D (Sonamosid)	22,851,000	-	-	-	-	-	-	-	22,851,000
Fixed Royalty (Hilli)	1,425,000	-	-	-	-	-	-	-	1,425,000
Fixed Royalty (Teknaf)	1,000,000	-	-	-	-	-	-	-	1,000,000
Fixed Royalty (Bibir Bazar)	3,325,000	-	-	-	-	-	-	-	3,325,000
Fixed Royalty (Banglabandha)	1,587,500	-	-	-	-	-	-	-	1,587,500
Miscellaneous	533,925	-	-	-	154,117	-	-	-	688,042
Sub-Total	102,752,022	25,914,239	2,783,672	-	7,478,181	24,227	453,009	-	139,405,350

Note: BS - 20(i)

Receipts (Others)

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Outstanding	Total (Tk.) 30-06-2018
Welfare Fund	-	-	-	-	-	-	-	-	-
Group Insurance	-	-	-	-	-	-	-	-	-
Water supply (for salary deduct)	-	-	-	-	-	-	-	-	-
Garage Rent	-	-	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-	-	-
Total	102,752,022	25,914,239	2,783,672	-	7,478,181	24,227	453,009	-	139,405,350



Particulars	Head Office	Barisal	Chittagong	Dhaka	Comilla	Madhupur	Meherpur	Netaji	Other	Total
Salary & Allowance (H/O)	4,52,276.3	29,115,227	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	32,000,000
Salary & Allowance (H/O)	1,249,569	1,249,569	-	-	-	-	-	-	-	2,499,138
Salary & Allowance (H/O)	5,06,658	5,06,658	-	-	-	-	-	-	-	10,133,176
Salary & Allowance (H/O)	1,210,144	1,210,144	-	-	-	-	-	-	-	2,420,288
Salary & Allowance (H/O)	1,139,870	1,139,870	-	-	-	-	-	-	-	2,279,740
Salary & Allowance (H/O)	53,586	53,586	-	-	-	-	-	-	-	1,071,720
Salary & Allowance (H/O)	1,066,343	1,066,343	-	-	-	-	-	-	-	2,132,686
Salary & Allowance (H/O)	1,85,781	1,85,781	-	-	-	-	-	-	-	3,715,620
Salary & Allowance (H/O)	1,772,513	1,772,513	-	-	-	-	-	-	-	3,545,026
Salary & Allowance (H/O)	111,885	111,885	-	-	-	-	-	-	-	2,236,952
Salary & Allowance (H/O)	96,670	96,670	-	-	-	-	-	-	-	1,933,900
Salary & Allowance (H/O)	16,216	16,216	-	-	-	-	-	-	-	324,320
Salary & Allowance (H/O)	1,30,000,000	1,30,000,000	-	-	-	-	-	-	-	2,600,000,000
Salary & Allowance (H/O)	548,270	548,270	-	-	-	-	-	-	-	1,096,540
Salary & Allowance (H/O)	5,301,239	5,301,239	-	-	-	-	-	-	-	10,602,478
Salary & Allowance (H/O)	157,660	157,660	-	-	-	-	-	-	-	315,320
Salary & Allowance (H/O)	10,464,912	10,464,912	-	-	-	-	-	-	-	20,929,824
Salary & Allowance (H/O)	433,642	433,642	-	-	-	-	-	-	-	867,284
Salary & Allowance (H/O)	69,461	69,461	-	-	-	-	-	-	-	138,922
Salary & Allowance (H/O)	16,547	16,547	-	-	-	-	-	-	-	33,094
Salary & Allowance (H/O)	1,099,596	1,099,596	-	-	-	-	-	-	-	2,199,192
Salary & Allowance (H/O)	1,550,842	1,550,842	-	-	-	-	-	-	-	3,101,684
Salary & Allowance (H/O)	51,116	51,116	-	-	-	-	-	-	-	102,232
Salary & Allowance (H/O)	192,480	192,480	-	-	-	-	-	-	-	384,960
Salary & Allowance (H/O)	36,240	36,240	-	-	-	-	-	-	-	72,480
Salary & Allowance (H/O)	4,420	4,420	-	-	-	-	-	-	-	8,840
Salary & Allowance (H/O)	22,265	22,265	-	-	-	-	-	-	-	44,530
Salary & Allowance (H/O)	97,145	97,145	-	-	-	-	-	-	-	194,290
Salary & Allowance (H/O)	12,710	12,710	-	-	-	-	-	-	-	25,420
Salary & Allowance (H/O)	220,838	220,838	-	-	-	-	-	-	-	441,676
Salary & Allowance (H/O)	552,300	552,300	-	-	-	-	-	-	-	1,104,600
Salary & Allowance (H/O)	43,000	43,000	-	-	-	-	-	-	-	86,000
Salary & Allowance (H/O)	1,192,384	1,192,384	-	-	-	-	-	-	-	2,384,768
Salary & Allowance (H/O)	154,136	154,136	-	-	-	-	-	-	-	308,272
Salary & Allowance (H/O)	169,633	169,633	-	-	-	-	-	-	-	339,266
Salary & Allowance (H/O)	1,442,293	1,442,293	-	-	-	-	-	-	-	2,884,586
Salary & Allowance (H/O)	569,945	569,945	-	-	-	-	-	-	-	1,139,890
Salary & Allowance (H/O)	429,738	429,738	-	-	-	-	-	-	-	859,476
Salary & Allowance (H/O)	591,174	591,174	-	-	-	-	-	-	-	1,182,348
Salary & Allowance (H/O)	108,142	108,142	-	-	-	-	-	-	-	216,284
Salary & Allowance (H/O)	35,393	35,393	-	-	-	-	-	-	-	70,786
Salary & Allowance (H/O)	969,277	969,277	-	-	-	-	-	-	-	1,938,554
Salary & Allowance (H/O)	275,504	275,504	-	-	-	-	-	-	-	551,008
Salary & Allowance (H/O)	201,875	201,875	-	-	-	-	-	-	-	403,750
Salary & Allowance (H/O)	624,121	624,121	-	-	-	-	-	-	-	1,248,242
Salary & Allowance (H/O)	996,911	996,911	-	-	-	-	-	-	-	1,993,822
Salary & Allowance (H/O)	79,605	79,605	-	-	-	-	-	-	-	159,210

Particulars	Head Office	Barisal	Chittagong	Dhaka	Comilla	Madhupur	Meherpur	Netaji	Other	Total
Head Office	43,52,276.3	29,115,227	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	32,000,000
Barisal	-	1,249,569	-	-	-	-	-	-	-	2,499,138
Chittagong	-	5,06,658	-	-	-	-	-	-	-	10,133,176
Dhaka	-	1,210,144	-	-	-	-	-	-	-	2,420,288
Comilla	-	1,139,870	-	-	-	-	-	-	-	2,279,740
Madhupur	-	53,586	-	-	-	-	-	-	-	1,071,720
Meherpur	-	1,066,343	-	-	-	-	-	-	-	2,132,686
Netaji	-	1,85,781	-	-	-	-	-	-	-	3,715,620
Other	-	1,772,513	-	-	-	-	-	-	-	3,545,026
Total	43,52,276.3	30,630,530	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	32,000,000

Particulars	Head Office	Barisal	Chittagong	Dhaka	Comilla	Madhupur	Meherpur	Netaji	Other	Total
Head Office	43,52,276.3	29,115,227	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	32,000,000
Barisal	-	1,249,569	-	-	-	-	-	-	-	2,499,138
Chittagong	-	5,06,658	-	-	-	-	-	-	-	10,133,176
Dhaka	-	1,210,144	-	-	-	-	-	-	-	2,420,288
Comilla	-	1,139,870	-	-	-	-	-	-	-	2,279,740
Madhupur	-	53,586	-	-	-	-	-	-	-	1,071,720
Meherpur	-	1,066,343	-	-	-	-	-	-	-	2,132,686
Netaji	-	1,85,781	-	-	-	-	-	-	-	3,715,620
Other	-	1,772,513	-	-	-	-	-	-	-	3,545,026
Total	43,52,276.3	30,630,530	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	32,000,000

Particulars	Head Office	Barisal	Chittagong	Dhaka	Comilla	Madhupur	Meherpur	Netaji	Other	Total
Head Office	43,52,276.3	29,115,227	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	32,000,000
Barisal	-	1,249,569	-	-	-	-	-	-	-	2,499,138
Chittagong	-	5,06,658	-	-	-	-	-	-	-	10,133,176
Dhaka	-	1,210,144	-	-	-	-	-	-	-	2,420,288
Comilla	-	1,139,870	-	-	-	-	-	-	-	2,279,740
Madhupur	-	53,586	-	-	-	-	-	-	-	1,071,720
Meherpur	-	1,066,343	-	-	-	-	-	-	-	2,132,686
Netaji	-	1,85,781	-	-	-	-	-	-	-	3,715,620
Other	-	1,772,513	-	-	-	-	-	-	-	3,545,026
Total	43,52,276.3	30,630,530	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	1,000,152	32,000,000



Particulars

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Advance Adjusted H.O	Total (Tk.) June 30, 2018
Repair of Way brige scale	4,436,492	14,835	-	-	-	-	-	-	4,451,327
Repair & Maintenance Building & Structure	4,409,655	31,910	-	-	-	-	-	-	4,441,565
Furniture & Office equipment	23,500	158,353	-	-	-	-	-	-	181,853
Repair of warehouse (Benapole)	458,800	68,570	-	-	-	-	-	-	527,370
Repair of Car	783,462	39,314	-	-	-	-	-	-	822,776
Office repair & maintenance	1,152,668	14,950	-	-	-	-	-	-	1,167,618
Generator repair (Burimari)	12,000	91,080	-	-	-	-	-	-	103,080
Repair of Electricity	-	208,578	-	-	-	-	-	-	208,578
Repair of fire instrument	-	285,979	-	-	-	-	-	-	285,979
Generator repair (Bhomra)	53,000	59,489	-	-	-	-	-	-	112,489
Generator repair (Benapole)	125,500	35,190	-	-	-	-	-	-	160,690
Computer, Fax, Photostate & Intercom	608,635	-	-	-	-	-	-	-	608,635
Computer, Fax, Photostate & Intercom	64,127	89,750	-	-	-	-	-	-	153,877
Other Expenses (Akhawara)	244,571	77,203	-	-	-	-	-	-	321,774
Total	12,372,410	1,175,201	-	-	-	-	-	-	13,547,611

Note: 24

Office Operating Expenses

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Advance Adjusted H.O	Total (Tk.) June 30, 2018
National & Religious function	189,111	142,954	-	-	-	-	-	-	332,065
Port Inauguration	875,223	400,000	-	-	-	-	-	-	1,275,223
Total	1,064,334	542,954	-	-	-	-	-	-	1,607,288

1,607,288



Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Advance Adjusted H.O	Total (Hk.) 30-06-2018
Water & sewerage	95,325	-	-	-	-	-	-	-	95,325
Grant and Donation	-	18,000	-	-	-	-	-	-	18,000
Internet Bill	-	-	-	-	18,000	-	-	-	18,000
House Rent (for salary deduct)	-	-	-	-	-	-	-	-	-
Car facility (for Salary deduct)	-	-	-	-	-	-	-	-	-
Gas Bill (for salary deduct)	-	-	-	-	-	-	-	-	-
Car Installment (for salary deduct)	-	-	-	-	-	-	-	-	-
GPF	-	-	-	-	-	-	-	-	-
Tyre and Betary Purchase	101,368	-	-	-	-	-	-	-	101,368
Salary deduction for payments (GPF of HO)	-	-	-	-	-	-	-	-	-
Soil test	260,550	-	-	-	-	-	-	-	260,550
Name plate	2,691	-	-	-	-	-	-	-	2,691
PEC & TEC	11,400	-	-	-	-	-	-	-	11,400
Return of PP/DD	12,200	-	-	-	-	-	-	-	12,200
LDC Circular	70,000	-	-	-	-	-	-	-	70,000
Management committee	32,254	-	-	-	-	-	-	-	32,254
Others Expenses	-	488,128	-	-	-	-	-	-	488,128
Photocopy Fax & Computer ink	243,710	-	-	-	-	-	-	-	243,710
Excies Duty	-	-	-	-	-	-	2,500	-	2,500
Tree Plantation	-	36,950	-	-	184,805	-	-	-	221,755
Total	829,498	543,078	-	-	202,805	-	2,500	-	1,577,881



STATEMENT OF PROPERTY, PLANT & EQUIPMENT

As at 30 June, 2018

Particulars	C O S T				Rate of Dep.	D E P R E C I A T I O N			Written down value as on 30.06.2018
	Balance as on 01.07.2017	Addition during the year	Disposal during the year	Balance as on 30.06.2018		Balance as on 01.07.2017	Dep. charge for the year	Adjustment for the year	
Land & land Development	573,345.879	18,901,986	-	592,247,865	-	-	-	592,247,865	
Building & Structure	221,663.126	1,713,562	-	223,376,688	5%	5,013,544	-	127,262,567	
Boundary Wall	57,740.180	1,978,589	-	59,718,769	10%	2,269,325.39	-	38,305,546	
Roads & Drain	84,752.623	44,997.118	-	129,749,741	10%	5,821,021.54	-	54,861,989	
Machine & Equipment	18,225.375	-	-	18,225,375	15%	581,447.75	-	14,930,505	
Electrical Equipment	31,259,480	5,012,402	-	36,271,882	20%	1,295,252.51	-	28,584,671	
Fire Hydrant	43,576.041	-	-	43,576,041	7.50%	1,094,124	-	30,081,848	
Intercom, Tele: & Mobile	2,279,905	-	-	2,279,905	15%	59,549	-	1,942,461	
Office Equipment	545,489	530,800	-	1,076,289	15%	44,853.89	-	556,717	
Furniture & Fixture	4,831,720	81,708	-	4,913,428	10%	255,451.33	-	2,573,512	
Vehicle	17,874,541	3,236,536	-	21,111,077	15%	579,101	-	16,211,234	
Computer, Network & Software	4,272,940	-	-	4,272,940	20%	401,206.83	-	2,668,113	
Interior Dimension	6,731,499	-	-	6,731,499	15%	103,410	-	6,145,509	
Ware House	68,293,977	-	-	68,293,977	5%	2,433,938	-	22,049,156	
Fire Extinguisher	1,640,246	-	-	1,640,246	15%	67,264	-	1,259,085	
Way Bridge Scale (Vehicle)	6,248,136	-	-	6,248,136	10%	287,450	-	3,661,087	
Bath Room & Latrine	11,861,960	493,590	-	12,355,550	10%	873,848.01	-	4,244,123	
Barrack	9,980,512	-	-	9,980,512	10%	461,681	-	5,825,384	
Open Stake Yard	93,167,829	-	-	93,167,829	10%	6,082,827	-	38,422,383	
Truck Terminal	5,781,418	-	-	5,781,418	10%	331,856	-	2,794,717	
Weighting Scale	7,095,404	-	-	7,095,404	20%	237,372	-	6,145,915	
Transformer	1,016,478	3,211,070	-	4,227,548	20%	337,408.92	-	1,272,377	
Jetty Poltun	804,726	-	-	804,726	10%	15,125	-	668,598	
CC TV	466,569	-	-	466,569	20%	9,556	-	428,347	
Development Work & Cons.	147,599,014	-	10,215,052	137,383,962	20%	1,661,457	1,021,505	130,738,135	
Palasaiding work	487,193	-	-	487,193	20%	31,929	-	359,479	
Observation tower	643,663	-	-	643,663	20%	42,183	-	474,931	
Automation Consultancy	795,088	-	-	795,088	20%	65,134	-	534,554	
Total as at 30 June, 2018	1,422,981,014	80,157,361	10,215,052	1,492,923,323		30,457,315	1,021,505	543,002,942	

Total as at 30 June, 2017	1,401,754,251	21,226,763	-	1,422,981,014		31,417,953	-	512,545,626	910,435,388
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