

BANGLADESH LAND PORT AUTHORITY (BLPA)
TCB BHABAN (5TH FLOOR),
KARWAN BAZAR, DHAKA-1215

Auditors' Report and Financial Statements
Of
BANGLADESH LAND PORT AUTHORITY (BLPA)

For the year ended 30 June, 2019

M A FAZAL & CO.

Chartered Accountants

29, Bangabandhu Avenue (2nd floor), Dhaka-1000.

Phone: Off: 02-223381991, Fax No: 88-02-9571824

E-Mail: shamima499@gmail.com, mafazalco1970@gmail.com

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BANGLADESH LAND PORT AUTHORITY (BLPA)

Table of Contents

For the year ended 30 June, 2019

SL. No.	Particulars	Page No.
01	Independent Auditors' Report	1-2
02	Statement of Financial Position	3
03	Statement of Profit or Loss and Other Comprehensive Income	4
04	Statement of Cash Flows	5
05	Receipts & Payments Account	6-11
06	Notes to the Financial Statements	12-25
07	Statement of Property, Plant & Equipment	26

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, 2019** 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, 2019** 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.
- 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.

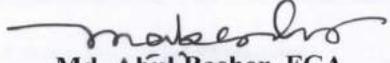
Report on Other Legal and Regulatory Requirements

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 except for the matter emphasis 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.
22 SEP 2022




Md. Abul Basher, FCA
Managing Partner, Enroll # 840
M A Fazal & Co.

Chartered Accountants
DVC: 22 09 270 890 AS 77 2010

BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Financial Position
As at 30 June, 2019

Particulars	Notes	Amount in Taka	
		30-June-2019	30-June-2018
Properties and Assets:			
Non-Current Assets		4,531,700,243	3,691,062,950
Property, Plant and Equipment at WDV	4.00	1,037,611,231	950,941,887
Investment in FDR	5.00	3,494,089,012	2,740,121,063
Current Assets		1,114,774,199	601,673,356
Advances, Deposits and Prepayments	6.00	8,421,391	7,907,092
Short Term Loan	7.00	286,743,168	-
Trade and Other Receivable	8.00	64,384,590	61,922,312
Authority Advance Income Tax	9.00	581,800,000	481,800,000
Cash and Cash Equivalents	10.00	173,425,052	50,043,953
Total Properties and Assets		5,646,474,442	4,292,736,306
Capital Fund and Liabilities:			
Capital Fund		274,187,504	274,187,504
Fund Account	11.00	274,187,504	274,187,504
Reserve and Surplus:		4,278,197,875	3,266,801,617
Government Equity Fund	12.00	1,658,981	1,658,981
Government Loan	13.00	50,000,000	50,000,000
Government Grants	14.00	103,615,815	103,615,815
Security Fund	15.00	57,265,500	61,426,000
Reserve & Surplus	16.00	4,065,657,579	3,050,100,821
Total Capital Fund		4,552,385,379	3,540,989,121
Non-Current Liabilities		-	-
Long Term Loan		-	-
Current Liabilities		1,094,089,063	751,747,185
Liabilities for Expenses	17.00	25,124,745	31,095,157
Liabilities for Other Finance	18.00	12,188,640	2,395,269
Provision for Income Tax	19.00	1,056,775,678	718,256,759
Total Liabilities		1,094,089,063	751,747,185
Total Capital Fund and Liabilities		5,646,474,442	4,292,736,306

Accompanying notes from 1 to 27 form an integral part of these Financial Statements

Director (Accounts)

মোঃ ছাদেকুর রহমান
পরিচালক (হিসাব)

Director (Audit)

দি এম আতিকুর রহমান
উপসচিব

Signed in terms of the report of even date.



Md. Abul Basher, FCA

Managing Partner, Enroll # 840

M A Fazal & Co.

Chartered Accountants

Dated, Dhaka.

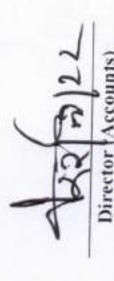
22 SEP 2022

DVC: 2209270840 AS 772010

BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June, 2019

Particulars	Note	Amount in Taka												
		Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakagaon	Tamabil	Sonabat	30-June-2019	30-June-2018			
Income:														
Operating Income	20	172,731,899	819,273,957	573,480,986	1,787,311	187,477,849	6,336,864	152,614,242	37,250,060	1,950,953,168	1,410,320,251			
		172,731,899	819,273,957	573,480,986	1,787,311	187,477,849	6,336,864	152,614,242	37,250,060	1,950,953,168	1,410,320,251			
Expenditure:														
Operating Expenses	22	596,593,741	154,126,309	6,119,393	87,376	4,594,129	5,895	3,650	17,995	761,548,488	743,924,320			
Administrative Expenses	23	409,689,992	56,878,059	-	-	822,590	-	-	-	467,390,641	366,065,570			
Repairs & Maintenance Expenses	24	128,485,151	91,468,537	6,107,393	87,376	3,408,434	5,895	1,150	17,995	229,581,932	331,690,159			
Operating Expenses	25	13,577,242	1,075,519	-	-	-	-	-	-	14,652,761	13,547,611			
Operating Expenses	26	5,656,823	522,900	-	-	-	-	-	-	522,900	1,607,288			
Depreciation	27	39,184,533	4,181,294	12,000	-	363,105	-	2,500	-	10,215,722	1,577,881			
Profit / (Loss) before Non-Operating Income		(423,861,842)	665,147,648	567,361,593	1,699,935	182,883,720	6,330,969	152,610,592	37,232,065	1,189,404,680	666,395,931			
Non-Operating Income	21	109,997,022	36,454,422	3,128,034	-	14,356,515	39,302	576,636	119,066	164,670,997	139,405,350			
Profit / (Loss) before Provision for Income Tax		(313,864,820)	701,602,070	570,489,627	1,699,935	197,240,235	6,370,271	153,187,228	37,351,131	1,354,075,677	805,801,281			
Provision for Income Tax	19.1	-	-	-	-	-	-	-	-	338,518,919	201,450,320			
Profit / (Loss) after Provision for Income Tax		(313,864,820)	701,602,070	570,489,627	1,699,935	197,240,235	6,370,271	153,187,228	37,351,131	1,015,556,758	604,350,960			
Transferred to Balance Sheet														

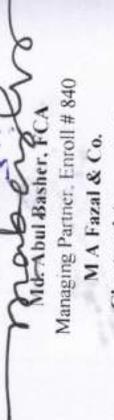
Accompanying notes from 1 to 27 form an integral part of these Financial Statements


Director (Accounts)

মোঃ ছাদেকুর রহমান
পরিচালক (হিসাব)


Director (Auditor)

শ্রী এম আতিকুর রহমান
উপসচিব
সি.এ.স.বি.
গাবালেশ্বর জংলার কর্তৃক
Signed: ৩০/০৬/১৯ (৩১/০৬/১৯), বিস্ময়-০৬/১৯/১৯ date.


Md. Abul Basher, FCA
Managing Partner: Enroll # 840
M A Fazal & Co.

Chartered Accountants
DYC: ০২০৯৭৬০৪৯০৫৫৭৬২০১০



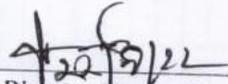
DHAKA
JUN 2022

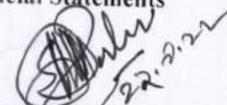
BANGLADESH LAND PORT AUTHORITY (BLPA)

Statement of Cash Flows
For the year ended 30 June, 2019

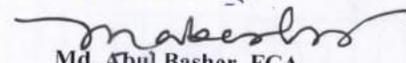
Particulars	Amount in Taka	
	30-June-2019	30-June-2018
A. Cash Flows from Operating Activities		
Net surplus during this year	1,015,556,758	604,350,960
Depreciation	39,184,533	29,435,810
Increase/ (Decrease) in liabilities of expenses	(5,970,412)	(9,311,733)
Increase/ (Decrease) in liabilities of other finance	9,793,371	(2,555,395)
(Increase)/ Decrease in accounts Receivable	(2,462,278)	(7,071,974)
Increase/ (Decrease) in Provision for Income Tax	338,518,919	201,450,320
(Increase)/ Decrease in authority advance income tax	(100,000,000)	(80,000,000)
(Increase)/ Decrease in advance, deposit and prepayment	(514,299)	(1,536,447)
Net cash provided by/ (used in) operating activities	1,294,106,592	734,761,542
B. Cash Flow from Investing Activities		
Addition of fixed assets during this year	(144,755,863)	(80,157,361)
Disposal of fixed assets during this year	18,901,986	10,215,052
(Increase)/ Decrease in Investment	(753,967,949)	(595,836,755)
Net cash provided by/ (used in) Investing Activities	(879,821,826)	(665,779,064)
C. Cash Flows from Financing Activities:		
Security Fund	(4,160,500)	(29,374,000)
Short Term Loan	(286,743,168)	-
Net cash provided by/ (used in) financing activities	(290,903,668)	(29,374,000)
Net increase in Cash and Cash Equivalents (A+B+C)	123,381,098	39,608,478
Cash and Cash Equivalents at beginning of year	50,043,953	10,435,475
Cash and Cash Equivalents at end of year	173,425,052	50,043,953

Accompanying notes from 1 to 27 form an integral part of these Financial Statements


Director (Accounts)
মোঃ ছাদেকুর রহমান
পরিচালক (হিসাব)


Director (Audit)

ডি এম আতিকুর রহমান
উপসচিব
Signed in terms of the Statute of the Authority on even date.
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ


Md. Abul Basher, FCA
Managing Partner, Enroll # 840
M A Fazal & Co.
Chartered Accountants

Dated, Dhaka.

22 SEP 2022



DVC: 2209270890 MS772010

Receipts & Payments Account
For the year ended 30 June, 2019

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.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2018-2019
A.	Opening Balance	(12,488,046.86)	22,521,610.00	20,702,475.00	238,233.12	7,059,795.00	1,489,982.37	10,519,905.00	-	50,043,953.63
1	Cash in Hand	-	-	-	-	-	-	-	-	-
2	Cash at Bank	(12,488,046.86)	22,521,610.00	20,702,475.00	238,233.12	7,059,795.00	1,489,982.37	10,519,905.00	-	50,043,953.63
B.	Receipts (Transfer)	1,673,361,454.00	121,924,366.00	37,475,761.00	-	33,019,260.00	-	-	-	1,865,780,841.00
1	TransfersND-19 from SND-05 of Benapole	-	-	-	-	-	-	-	-	-
2	Transfer from (Burmari)	564,500,000	-	-	-	-	-	-	-	564,500,000.00
3	Transfer from (Akhaora)	599,304,329	-	-	-	-	-	-	-	599,304,329.00
4	Transfer from (Bhomra)	-	-	-	-	-	-	-	-	-
5	Transfer from (Nakugaon)	89,000,000	-	-	-	-	-	-	-	89,000,000.00
6	Transfer from (Tamabil)	6,000,000	-	-	-	-	-	-	-	6,000,000.00
7	Transfer from (Soma Masjid)	120,000,000	-	-	-	-	-	-	-	120,000,000.00
8	Transfer from (Hili)	22,000,000	-	-	-	-	-	-	-	22,000,000.00
9	Transfer from (Bibir Bazar)	46,000,000	-	-	-	-	-	-	-	46,000,000.00
0	Transfer from (Sonahat)	27,000,000	-	-	-	-	-	-	-	27,000,000.00
1	Transfer from (Banglabandha)	-	-	-	-	-	-	-	-	-
2	FDR encashment	199,557,125	121,924,366.00	37,475,761.00	-	33,019,260.00	-	-	-	391,976,512.00
C.	Operating Income	172,699,121.00	819,273,957.00	573,480,986.00	1,787,311.11	187,477,849.00	6,336,864.00	152,614,242.00	37,250,060.00	1,950,920,390.11
1	Total Revenue	-	819,273,957.00	573,480,986.00	1,787,311.11	187,477,849.00	6,336,864.00	152,614,242.00	37,250,060.00	1,778,221,269.11
2	Sonamosjid Port	35,005,103.00	-	-	-	-	-	-	-	35,005,103.00
3	Hili Port	71,428,930.00	-	-	-	-	-	-	-	71,428,930.00
4	Bibir Bazar Land Port	192,548.00	-	-	-	-	-	-	-	192,548.00
5	Banglabandha Port	28,633,823.00	-	-	-	-	-	-	-	28,633,823.00
6	Teknaf Port	37,438,717.00	-	-	-	-	-	-	-	37,438,717.00
7	Others income	-	-	-	-	-	-	-	-	-
D.	Non-Operating Income	13,801,263.46	8,279,027.00	1,851,671.00	-	2,680,595.00	39,302.00	576,636.00	119,066.00	27,347,560.46
1	Bank Interest	929,185.00	-	-	-	-	-	-	-	929,185.00
2	FDR Interest	10,880,177.46	8,279,027.00	1,828,568.00	-	2,491,862.00	39,302.00	576,636.00	119,066.00	1,664,189.00
3	Sale of Auction	710,900.00	-	-	-	-	-	-	-	710,900.00
4	Tander Schedule	17,000.00	-	-	-	-	-	-	-	17,000.00
5	Fixed Royalty	-	-	-	-	-	-	-	-	-
6	Misce. Income	10,446.00	-	-	-	188,733.00	-	-	-	199,179.00
7	Lease Income	1,193,275.00	-	23,103.00	-	-	-	-	-	1,216,378.00
8	Service Demerage	60,280.00	-	-	-	-	-	-	-	60,280.00
E.	Receipts (Others)	2,787,634.00	-	-	-	-	-	-	-	2,787,634.00
1	Welfare Fund	-	-	-	-	-	-	-	-	-
2	Group Insurance	-	-	-	-	-	-	-	-	-
3	Water supply (for salary deduct)	-	-	-	-	-	-	-	-	-
4	House Rent (for salary deduct)	-	-	-	-	-	-	-	-	-
5	Car facility (for Salary deduct)	-	-	-	-	-	-	-	-	-
6	Car Installment (for salary deduct)	-	-	-	-	-	-	-	-	-
7	Advance Return	21,085.00	-	-	-	-	-	-	-	21,085.00
8	Fuel cost return	552.00	-	-	-	-	-	-	-	552.00



PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARI AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2018-2019
Income Return	3,341.00								3,341.00
Cancel Cheque	2,379,636.00								2,379,636.00
Honourarium advance return from project	143,740.00								143,740.00
Honourarium advance return from govt/ukura	26,520.00								26,520.00
Dhannu karnal pur advance return car rent	10,530.00								10,530.00
Unknown Figure	-								-
Advance Recovery	-								-
Advance realised	-								-
Deductions	22,142,155.80								22,142,155.80
Security deposit	-								-
Security money for bank Booth	1,000,000.00								1,000,000.00
Loan Return from Project	21,142,155.80								21,142,155.80
Tax deducted	-								-
VAT deducted	-								-
Total Income This Year	1,884,791,628.26	949,477,350.00	612,808,418.00	1,787,311.11	223,177,704.00	6,376,166.00	153,190,878.00	37,369,126.00	3,868,978,581.37
Total	1,872,303,581.40	971,998,960.00	633,510,893.00	2,025,544.23	230,237,499.00	7,866,148.37	163,710,783.00	37,369,126.00	3,919,022,535.00

MENTS

PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARI AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2018-2019
Payments	-								-
Loan Payment	-								-
Income Tax Adjustment	-								-
Income Tax Payment	-								-
Transfer to Head Office	68,000,000.00	564,500,000.00	599,304,329.00		89,000,000.00	6,000,000.00	120,000,000.00	27,000,000.00	1,473,804,329.00
FDR Transfer to Head office	-								-
Transfer to Head office	68,000,000.00	564,500,000.00	599,304,329.00		89,000,000.00	6,000,000.00	120,000,000.00	27,000,000.00	1,473,804,329.00
Operating Expenses	401,898,786.00	56,878,059.00			822,590.00				459,599,435.00
Water & Electricity (HO)	841,096.00	4,581,912.00							5,423,008.00
Water & Electricity (Burimari)	268,068.00								268,068.00
Water & Electricity (Akwkhara)	94,464.00								94,464.00
Water & Electricity (Bhomra)	-				564,078.00				564,078.00
Water & Electricity (Nakugon)	131,179.00								131,179.00
Water & Electricity (Tamabil)	254,926.00								254,926.00
Water & Electricity (Sonahat)	228,988.00								228,988.00
CNG, Petrol & Mobil	1,939,716.00	336,524.00							2,276,240.00
Cargo handling bill - Equipment (Benapole)	41,867,162.00	51,016,378.00							92,883,540.00
Fuel (Generator)	142,764.00	807,997.00							950,761.00
Fuel (Generator) (Bhomra)	-				258,512.00				258,512.00
Printing	3,821,612.00								3,821,612.00
Stationary	2,069,725.00	135,248.00							2,204,973.00
Labour Handling Charge (Tamabil)	60,418,165.00								60,418,165.00
Labour Handling Charge (Nakugon)	250,000.00								250,000.00



HEAD OFFICE AMOUNT (TK.)	BEHARARA AMOUNT (TK.)	ARCHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	BARUWARA AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	REMARKS AMOUNT (TK.)	TOTAL AMOUNTS (TK.) 2018-2019
Labour Handling Charge (Burimari)	219,999.99	-	-	-	-	-	219,999.99
Labour Handling Charge (Bhomra)	56,220.87	-	-	-	-	-	56,220.87
Labour Handling Charge (Sonahat)	13,350.04	-	-	-	-	-	13,350.04
Administrative Expenses	1,00,973,794.43	87,376.00	3,408,434.00	5,895.00	1,150.15	17,995.00	232,279,268.58
Salary & Allowance (HO)	11,377,006.00	3,886,593.00	3,408,434.00	-	-	-	78,901,813.00
Salary & Allowance (Hil)	1,907,030.00	3,886,593.00	2,479,167.00	-	-	-	1,907,050.00
Salary & Allowance (Teknaf)	1,375,569.00	-	-	-	-	-	1,375,569.00
Salary & Allowance (Bibirbazar)	1,466,647.00	-	-	-	-	-	1,466,647.00
Salary & Allowance (Sona mashjid)	1,988,890.00	-	-	-	-	-	1,988,890.00
Salary & Allowance (Burimari)	482,112.00	-	-	-	-	-	482,112.00
Salary & Allowance (Banglabad)	1,679,815.00	-	-	-	-	-	1,679,815.00
Salary & Allowance (Akhawara)	2,352,606.00	-	-	-	-	-	2,352,606.00
Salary & Allowance (Tamabil)	2,701,997.00	-	-	-	-	-	2,701,997.00
Salary & Allowance (Bilonia)	502,922.00	-	-	-	-	-	502,922.00
Salary & Allowance (Bhomra)	-	-	-	-	-	-	-
Salary & Allowance (Various port)	1,832,491.00	-	-	-	-	-	1,832,491.00
Bonus	-	-	-	-	-	-	-
Appointment Expenses	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-
Rest & Recreation	293,470.00	-	-	-	-	-	293,470.00
Festivale Allowance	10,992,865.00	3,925,010.00	301,430.00	12,460.00	-	-	15,477,115.00
Pohela boishakh allowance	96,908.00	245,350.00	31,422.00	-	-	-	545,494.00
Head Office rent & Garage	10,073,902.00	-	-	-	-	-	10,073,902.00
Honourium	189,070.00	-	-	-	-	-	189,070.00
Misc Exp (sonahat)	355,854.00	-	-	-	-	-	355,854.00
Clothing Exp	-	-	-	-	-	-	-
Contingents Salary	716,717.00	-	-	-	-	-	716,717.00
National & Religious Festival	110,444.00	-	-	-	-	-	110,444.00
Misc Exp (Tamabil)	23,575.00	-	-	-	-	-	23,575.00
Books & Paper	52,464.00	13,689.00	-	-	-	-	66,153.00
TA/DA	2,517,511.00	489,713.00	-	-	-	-	3,007,224.00
TA/DA (Burimari)	-	16,594.00	-	-	-	-	16,594.00
TA/DA (Akhawara)	67,012.00	-	-	-	-	-	67,012.00
TA/DA (Bhomra)	-	-	90,853.00	-	-	-	90,853.00
TA/DA (Hil)	47,130.00	-	-	-	-	-	47,130.00
TA/DA (Nakugaoan)	15,400.00	-	-	-	-	-	15,400.00
TA/DA (Bibir Bazar)	33,030.00	-	-	-	-	-	33,030.00
TA/DA (Tamabil)	60,584.00	-	-	-	-	-	60,584.00
TA/DA (Teknaf)	16,200.00	-	-	-	-	-	16,200.00
TA/DA (sonamosjid)	44,383.00	-	-	-	-	-	44,383.00
TA/DA (banglabandha)	53,160.00	-	-	-	-	-	53,160.00
TA/DA (Sonahat)	48,793.00	-	-	-	-	-	48,793.00
No Work No Pay	1,344,165.00	-	-	-	-	-	1,344,165.00
Training	3,066,737.00	49,250.00	-	-	-	-	3,115,987.00
Advertisement	1,133,816.00	-	-	-	-	-	1,133,816.00
Dress & uniform	246,375.00	-	-	-	-	-	246,375.00
Bank Charge & Commission	174,148.43	55,658.00	15,610.00	1,150.00	1,150.15	5,895.00	312,317.58



Particulars	HEAD OFFICE AMOUNT (TK.)	REGIONAL OFFICE AMOUNT (TK.)	BRANCH OFFICE AMOUNT (TK.)	ADDITIONAL AMOUNT (TK.)	ADJUSTMENT AMOUNT (TK.)	ADJUSTMENT AMOUNT (TK.)	TOTAL AMOUNT (TK.)
1. Office Head office	1,338,333.00	-	-	-	-	-	1,338,333.00
2. Overtime (Almagra)	3,763.00	-	-	-	-	-	3,763.00
3. Overtime (Bhairab)	289,749.00	-	-	-	-	-	289,749.00
4. Overtime (Bhoma)	-	-	-	-	-	-	-
5. Overtime (Boraha)	19,873.00	-	-	-	-	-	19,873.00
6. Overtime (Halaghat)	1,07,354.00	-	-	-	-	-	1,07,354.00
7. Overtime (Nakigam)	93,748.00	-	-	-	-	-	93,748.00
8. Overtime (Burimar)	376,083.00	-	1,637,868.00	-	-	-	2,013,951.00
9. Overtime (Teknal)	308,516.00	-	-	-	-	-	308,516.00
10. Overtime (Hill Port)	269,459.00	-	-	-	-	-	269,459.00
11. Overtime (Sonamasjd)	481,181.00	-	-	-	-	-	481,181.00
12. Overtime (Tarnabul)	793,251.00	-	-	-	-	-	793,251.00
13. Overtime (Bibir Bazar)	110,544.00	-	-	-	-	-	110,544.00
14. Overtime (Banglabanda)	267,664.00	-	-	-	-	-	267,664.00
15. Welfare & Recreation	25,000.00	-	-	-	-	-	25,000.00
16. Conveyance (HO)	40,390.00	169,410.00	37,480.00	-	-	-	247,280.00
17. Entertainment	75,508.00	151,515.00	-	-	-	-	227,023.00
18. Telephone & Trunkcall	275,763.00	-	-	-	-	-	275,763.00
19. Postage & Cable	118,400.00	119,193.00	-	-	-	-	237,593.00
20. Misc Exp (HO)	167,230.00	24,725.00	-	-	-	-	191,955.00
21. Misc Exp (Kachowra)	34,716.00	-	-	-	-	-	34,716.00
22. Misc Exp (Bhoma)	6,000.00	-	-	-	-	-	6,000.00
23. Misc Exp (Burimar)	107,323.00	-	-	-	-	-	107,323.00
24. Misc Exp (Bibir Bazar)	5,436.00	-	-	-	-	-	5,436.00
25. Tiffin Allowance	-	-	-	-	-	-	-
26. Tree Plantation	-	242,800.00	-	-	-	-	242,800.00
27. Other Allowance	-	26,130.00	-	-	-	-	26,130.00
28. Rest & Recreation Allowance	-	564,000.00	-	-	-	-	564,000.00
29. Fire Registration Fee	-	37,940.00	-	-	-	-	37,940.00
30. Sports & Cultural affairs	-	233,564.00	-	-	-	-	233,564.00
31. Dividend / Profit	549,450.00	-	-	-	-	-	549,450.00
32. Police, Anser & Private security (HO)	18,000,000.00	-	-	-	-	-	18,000,000.00
33. Audit Fee	24,186,815.00	32,394,750.00	-	-	-	-	56,581,565.00
34. Sweeping & Clearing (All Port)	222,727.00	-	-	-	-	-	222,727.00
35. Sweeping & Clearing (Benapole)	228,678.00	9,775.00	-	-	-	-	238,453.00
36. Land Development Tax	-	1,122,944.00	-	-	-	-	1,122,944.00
37. Repairs & Maintenance	303,172.00	-	-	62,920.00	-	-	366,092.00
38. Repair of Way brige scale	12,783,383.00	841,955.00	-	-	-	-	13,625,338.00
39. Repair & Maintenance Building & Structure	4,671,172.00	-	-	-	-	-	4,671,172.00
40. Furniture & Office equipment	5,244,871.00	4,200.00	-	-	-	-	5,249,071.00
41. Repair of warehouse (Benapole)	72,173.00	390,060.00	-	-	-	-	462,233.00
42. Repair of Car	1,173,647.00	57,133.00	-	-	-	-	1,230,780.00
43. Office repair & maintenance (ho+bona)	18,711.00	-	-	-	-	-	18,711.00
44. Generator repair (Burimar)	6,240.00	-	-	-	-	-	6,240.00
45. Repair of Internal Road	24,000.00	59,256.00	-	-	-	-	83,256.00
46. Generator repair (Benapole)	41,000.00	44,850.00	-	-	-	-	85,850.00



PARTICULARS	DEBITABLE AMOUNT (TK.)	CREDITABLE AMOUNT (TK.)	RECEIVABLE AMOUNT (TK.)										
Car facility (for salary deduct)	-	-	-	-	-	-	-	-	-	-	-	-	-
Car Bill (for salary deduct)	-	-	-	-	-	-	-	-	-	-	-	-	-
Car installment (for salary deduct)	-	-	-	-	-	-	-	-	-	-	-	-	-
G.P.	149,485.00	-	-	-	-	-	-	-	-	-	-	-	149,485.00
Tyre and Battery Purchase	4,176,048.00	-	-	-	-	-	-	-	-	-	-	-	4,176,048.00
Salary deduction for payments (G.P. of 10)	3,339,882.00	-	-	-	-	-	-	-	-	-	-	-	3,339,882.00
Rent, Rate, Taxes & Registration fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Name plate	-	-	-	-	-	-	-	-	-	-	-	-	-
PLC & TIC	-	-	-	-	-	-	-	-	-	-	-	-	-
Return of PP/DD	-	-	-	-	-	-	-	-	-	-	-	-	-
LDC Circular	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Committee	-	-	-	-	-	-	-	-	-	-	-	-	-
Others Expenses	552,000.00	-	756,282.00	-	-	-	-	-	-	-	-	-	1,671,387.00
Photocopy Fax & Computer ink	294,850.00	-	-	-	-	-	-	-	-	-	-	-	294,850.00
Auction Vat & Tax	211,024.00	-	12,000.00	-	-	-	-	-	-	-	-	-	211,024.00
Excise Duty	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Payment	4,155,970.00	-	-	-	-	-	-	-	-	-	-	-	4,155,970.00
Car Rent	36,775.00	-	-	-	-	-	-	-	-	-	-	-	36,775.00
Salary deduction income tax paid	118,000.00	-	-	-	-	-	-	-	-	-	-	-	118,000.00
Lumigrant Payment	2,446,430.00	-	-	-	-	-	-	-	-	-	-	-	2,446,430.00
Suddachar & Pronodona	84,408.00	-	-	-	-	-	-	-	-	-	-	-	84,408.00
Advance Payment	291,425,799.64	-	-	-	-	-	-	-	-	-	-	-	291,425,799.64
1. Advance Income Tax Payment	2,442,462.00	-	-	-	-	-	-	-	-	-	-	-	2,442,462.00
2. Advance Payment	288,983,337.64	-	-	-	-	-	-	-	-	-	-	-	288,983,337.64
3. Loan paid to project	106,767,426.00	-	-	-	-	-	-	-	-	-	-	-	106,767,426.00
Deduction Payment / Refund	6,767,426.00	-	-	-	-	-	-	-	-	-	-	-	6,767,426.00
1. Security deposit (Back)	100,000,000.00	-	-	-	-	-	-	-	-	-	-	-	100,000,000.00
2. Tax Paid with AIT	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Income tax paid	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Source TAX Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
5. VAT Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses This Year	1,789,263,586.07	939,443,930.00	605,180,922.00	87,376.00	223,594,129.00	6,005,895.00	150,003,650.15	32,017,995.00	3,745,597,483.22	5,351,131.00	173,425,051.78	173,425,051.78	3,919,022,535.00
Closing Balance	83,039,995.33	32,555,030.00	28,329,971.00	1,938,168.23	6,643,370.00	1,860,253.37	13,707,132.85	5,351,131.00	173,425,051.78	5,351,131.00	173,425,051.78	173,425,051.78	3,919,022,535.00
1. Cash in Hand	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Cash at Bank	83,039,995.33	32,555,030.00	28,329,971.00	1,938,168.23	6,643,370.00	1,860,253.37	13,707,132.85	5,351,131.00	173,425,051.78	5,351,131.00	173,425,051.78	173,425,051.78	3,919,022,535.00
Total	1,872,303,581.40	971,998,960.00	633,510,893.00	2,025,544.23	230,237,499.00	7,866,148.37	163,710,783.00	37,369,126.00	3,919,022,535.00	37,369,126.00	3,919,022,535.00	3,919,022,535.00	3,919,022,535.00



Director Audit

Director Accounts

BANGLADESH LAND PORT AUTHORITY (BLPA)

Notes to the Accounts

For the year ended 30 June, 2019

1.00 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, Sonamasgjit, Hili, Teknaf, Bibibazar, Bangla Bandha, Birol, Burimari, Tamabil, Akhawara, Bhomra, Darshana, Belonia, Nakugaon, Ramgarh, Gobrakura-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 Bibirbazar 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, Dujanipur | 10. Akhawara, Brahmanbaria |
| 11. Darshana, Chuadanga | 12. Bibirbazar, Comilla |
| 13. Bhomra, Shatkhira | 14. Nakugaw |
| 15. Belonia, Feni | 16. Ramgarh, Khagrachhari |
| 17. Bhanungamari, Kurigram | 18. Tegamukh, Barkal, Rangamati |
| 19. Damar, Nilphamari | 20. Jibon Nagar, Chuadanga |
| 21. Bakshigonj, Jamalpur | 22. Bianibazar, Sylhet |
| 23. Balla, Hobiganj | 24. Gobrakura-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.

2.00 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

3.00 SIGNIFICANT OF ACCOUNTING POLICIES:

I. ACCOUNTING BASIS AND PREPRATION 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. Interior 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. Truck Terminal	10%
19. Weighing Scale	20%
20. Transformer	20%
21. Lamp Post	10%
22. CCTV	20%
23. Development Works and Construction	20%
24. Palisading 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, 2019

Particulars	Notes	Amount in Taka	
		30-June-2019	30-June-2018
4.00 Property, Plant & Equipment:			
At Cost:			
Opening Balance		1,492,923,323	1,422,981,014
Add: Addition during the year		144,755,863	80,157,361
Less: Adjustment during the year		18,901,986	10,215,052
		1,618,777,200	1,492,923,323
Accumulated Depreciation:			
Opening Balance		541,981,436	512,545,626
Add: Depreciation Charged during the year		39,184,533	30,457,315
Less: Adjustment during the year		-	1,021,505
		581,165,969	541,981,436
Closing Balance at WDV		1,037,611,231	950,941,887
The details of Property, Plant & Equipment have been given in Schedule-A			
5.00 Investment in FDR			
Opening Balance		2,740,121,063	2,144,284,308
Add: Addition during the year		1,015,000,000	841,608,116
Add: Interest during the year		154,424,095	105,627,076
		3,909,545,158	3,091,519,500
Less: Encashment of FDR		391,976,512	334,074,107
Less: Encashment of Interest on FDR		23,479,634	17,324,330
Closing Balance		3,494,089,012	2,740,121,063
6.00 Advances, Deposits and Prepayments			
Opening Balance		7,907,092	6,370,645
Add: Payment during this year		2,442,462	3,203,181
		10,349,554	9,573,826
Less: Adjustment during the year		1,761,328	1,666,734
Less: Realized during this year		166,835	-
Closing Balance		8,421,391	7,907,092
7.00 Short Term Loan			
Opening Balance		-	-
Add: Payment during this year		-	-
Belonia project		27,781,782	-
Benapole port Vehicle terminal project		261,201,555	-
Add: Adjustment from land & land development (tamabil)		18,901,986	-
		307,885,323	-
Less: Adjustment during the year		-	-
Less: Realized during this year		-	-
Belonia project		2,240,170	-
Tamabil project		18,901,986	-
		21,142,156	-
Closing Balance		286,743,168	-
8.00 Trade and Other Receivable			
Sonmaganj Port	8.01	33,739,295	33,421,317
Patana Hils Port	8.02	16,124,790	18,120,439
United Land Port -Tacknaf	8.03	5,520,250	5,066,105
Bihar Bazar Land Port	8.04	4,002,696	3,334,871
Bangla Bandha - Panchagar	8.05	4,997,559	1,979,580
		64,384,590	61,922,312



Particulars	Notes	Amount in Taka	
		30-June-2019	30-June-2018
8.01 Sonamasjid Port			
Opening Balance		33,421,317	41,568,895
Add: Income during this year		37,696,081	62,023,765
		71,117,398	103,592,660
Less: Received during this year		35,005,103	47,947,343
Less: Income Adjustment during this year		2,373,000	22,224,000
Closing Balance		33,739,295	33,421,317
8.02 Panama Hili Port			
Opening Balance		18,120,439	7,760,496
Add: Income during this year		70,858,281	94,800,214
		88,978,720	102,560,710
Less: Income Adjustment during this year		1,425,000	5,700,000
Less: Received during this year		71,428,930	78,740,271
Closing Balance		16,124,790	18,120,439
8.03 United Land Port -Tacknaf			
Opening Balance		5,066,105	4,086,258
Add: Income during this year		37,892,862	48,752,991
		42,958,967	52,839,249
Less: Income Adjustment during this year		-	-
Less: Received during this year		37,438,717	47,773,144
Closing Balance		5,520,250	5,066,105
8.04 Bibir Bazar Land Port			
Opening Balance		3,334,871	209,688
Add: Income during this year		860,373	3,263,558
		4,195,244	3,473,246
Less: Income Adjustment during this year		-	-
Less: Received during this year		192,548	138,375
Closing Balance		4,002,696	3,334,871
8.05 Bangla Bandha - Panchagar			
Opening Balance		1,979,580	1,225,001
Add: Income during this year		32,014,302	6,968,306
		33,993,882	8,193,307
Less: Income Adjustment during this year		362,500	1,450,000
Less: Received during this year		28,633,823	4,763,727
Closing Balance		4,997,559	1,979,580
8.06 Authority Advance Income Tax			
Opening Balance		481,800,000	401,800,000
Add: Payment during this year		100,000,000	80,000,000
		581,800,000	481,800,000
Less: Adjustment during the year		-	-
Closing Balance		581,800,000	481,800,000
8.08 Cash and Cash Equivalents:			
Cash on Hand	10.01	-	-
Cash at Bank	10.02	173,425,052	50,043,953
		173,425,052	50,043,953
8.09 Cash in Hand:			
Head Office		-	-
Bangladesh		-	-
Bhutan		-	-
Maldives		-	-
Myanmar		-	-
Nepal		-	-
Thailand		-	-
Sri Lanka		-	-
		-	-



Particulars	Notes	Amount in Taka	
		30-June-2019	30-June-2018
10.02 Cash at Bank:			
Head Office:		83,039,996	(12,488,047)
1. Janata Bank (Bangla Motor Branch-Dhaka) STD-196		50,100,699	(42,252,241)
2. Sonali Bank (Karwan Bazar Branch-Dhaka)-STD-778/641		19,466,029	25,557,414
3. Sonali Bank (Comilla Corporate Branch-Comilla)-SND-737		1,179,121	952,991
4. Janata Bank (Bangla Motor Branch-Dhaka) -CD-16637		-	-
5. Sonali Bank (Karwan Bazar Branch-Dhaka)-CD-2030/2038		2,302	2,302
6. Sonali Bank (Sonamasjid Branch-Chapinawabgonj)-STD-0067		11,152,071	1,445,935
7. Sonali Bank (Hakimpur Branch-Dinajpur) SND-0076		1,128,863	1,794,641
8. Jumuna Bank (Gulshan Branch-Dhaka)-STD- 420		1,742	1,742
9. NCC Bank (Motejeel Branch-Dhaka)-SND-006/895		9,168	9,168
Benapole:		32,555,030	22,521,610
1. Janata Bank (Benapole Branch-Jessore)-CD-652/2		717	717
1. Sonali Bank (Benapole Branch-Jessore)-CD-1308		12,952,956	-
2. Janata Bank (Benapole Branch-Jessore)-STD-05/54		19,601,357	22,520,893
Burimary:		28,329,971	20,702,475
1. Janata Bank (Burimary Branch-Lalmonirhat)-SND-10		28,329,971	20,702,475
Akhawara:		1,938,168	238,233
1. Sonali Bank (Akhawara Branch-B.Baria)-SND-0828		1,938,168	238,233
Bhomra:		6,643,370	7,059,795
1. Sonali Bank Ltd. (Bhomra Branch)-SND-002		6,643,370	7,059,795
Nalagaon:		1,860,253	1,489,982
1. Sonali Bank Ltd. (Nalitabari Sherpur Branch)-SND-0056		1,860,253	1,489,982
Tamabil:		13,707,133	10,519,905
1. Agrani Bank Ltd. (Tamabil Branch)-A/C No. 1063632		13,707,133	10,519,905
Sonahat:		5,351,131	-
1. Janata Bank (Burungamari Branch)-SND-36531		5,351,131	-
		173,425,052	50,043,953
10.03 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
10.04 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
10.05 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
10.06 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



Particulars	Notes	Amount in Taka	
		30-June-2019	30-June-2018
15.00 Security Fund			
Opening Balance		61,426,000	90,800,000
Add: Received during this year		-	-
		61,426,000	90,800,000
Less: Refund during the year		4,160,500	29,374,000
Closing Balance		57,265,500	61,426,000
15.01 Sonamasjid Port			
Opening Balance		28,476,000	50,700,000
Add: Addition during this year		-	-
		28,476,000	50,700,000
Less: Liquidity Damage		-	3,240,000
Less: Advance return during this year (Adjustment)		2,373,000	18,984,000
Closing Balance		26,103,000	28,476,000
15.02 Panama Hili Port			
Opening Balance		22,800,000	28,500,000
Add: Addition during this year		-	-
		22,800,000	28,500,000
Less: Advance return during this year (Adjustment)		1,425,000	5,700,000
Closing Balance		21,375,000	22,800,000
15.03 Bangla Bandha - Panchagar			
Opening Balance		4,350,000	5,800,000
Add: Addition during this year		-	-
		4,350,000	5,800,000
Less: Advance return during this year (Adjustment)		362,500	1,450,000
Closing Balance		3,987,500	4,350,000
15.04 Bhir Bazar Land Port			
Opening Balance		5,800,000	5,800,000
Add: Addition during this year		-	-
		5,800,000	5,800,000
Less: Advance return during this year (Adjustment)		-	-
Closing Balance		5,800,000	5,800,000
16.00 Reserve & Surplus:			
Opening Balance		3,050,100,821	2,445,749,861
Add: Excess of Income over Expenditure		1,015,556,758	604,350,960
		4,065,657,579	3,050,100,821
Less: Prior year adjustment		-	-
Closing Balance		4,065,657,579	3,050,100,821
17.00 Liabilities for Expenses:			
Opening Balance		31,095,157	40,406,890
Add: Provision during this year		30,020,633	28,234,508
Add: Salary deduction & others received		-	-
		61,115,790	68,641,398
Less: Outstanding payment during this year		28,234,508	29,927,286
Less: Salary deduction & others payments		7,756,537	7,618,955
Closing Balance		25,124,745	31,095,157
18.00 Liabilities for Other Finance			
Opening Balance		2,395,269	4,950,664
Add: Addition during the year		16,560,797	59,665,427
		18,956,066	64,616,091
Less: Adjustment during the year		6,767,426	62,220,822
Liabilities for security deposit from bill		12,188,640	2,395,269
Add: Closing Balance of VAT Account		-	-
Add: Closing Balance of TAX Account		-	-
Closing Balance		12,188,640	2,395,269



Particulars	Notes	Amount in Taka	
		30-June-2019	30-June-2018
Details Breakup of Liabilities for Other Finance:			
Security deposit	18.01	12,188,640	2,395,269
VAT Account	18.02	-	-
Tax Account	18.03	-	-
		12,188,640	2,395,269
18.01 Security deposit:			
Opening Balance		2,395,269	6,688,818
Add: Addition during this year		16,560,797	8,153,110
		18,956,066	14,841,928
Less: Adjustment during the year		6,767,426	12,446,659
Closing Balance		12,188,640	2,395,269
18.02 VAT Account:			
Opening Balance		-	(1,044,335)
Add: Addition during this year		35,701,957	25,317,586
		35,701,957	24,273,251
Less: Adjustment during the year		35,701,957	24,273,251
Closing Balance		-	-
18.03 Tax Account:			
Opening Balance		-	(693,819)
Add: Addition during this year		35,089,111	26,194,731
		35,089,111	25,500,912
Less: Adjustment during the year		35,089,111	25,500,912
Closing Balance		-	-
18.04 Provision for Income Tax:			
Opening Balance		718,256,759	516,806,439
Add: Provision during this year (Note: 18.01)		338,518,919	201,450,320
		1,056,775,678	718,256,759
Less: Adjustment during the year		-	-
Closing Balance		1,056,775,678	718,256,759
18.05 Provision during this year:			
Net profit before tax		135,407,567	805,801,281
Provision for Income tax @ 25% on net Profit		338,518,919	201,450,320
		338,518,919	201,450,320
Less: Tax deducted at source:		-	-
Tax deducted of Interest on FDR investment		-	-
Tax deducted at source from bank interest		-	-
Closing Balance		338,518,919	201,450,320



17 (i)
 Particulars made during the year as follows:

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) 2018-19
Electricity and Water	33,141	-	17,669	5,701	-	-	-	-	95,711
Fuel and Motor	92,361	-	-	-	-	-	-	-	92,361
Salary and Allowances	-	-	-	-	-	-	-	-	-
Travel, Book & Periodicals	-	-	-	-	-	-	-	-	-
Office Rent	-	-	-	-	-	-	-	-	-
Conveyance	3,050	-	-	-	-	-	-	-	3,050
Over-time	120,981	-	102,693	-	-	15,449	-	-	239,123
Equipment Rent	-	3,097,214	-	-	-	-	-	-	3,097,214
Stage & Cable / Telephone	-	-	-	-	-	-	-	-	-
Amalgam and Cargo Container	-	-	-	-	-	-	-	-	-
Light allowances	-	-	-	-	-	-	-	-	-
Telephone and Trunkcall	-	-	-	-	-	-	-	-	-
Sweeping and Cleaning	-	-	-	-	-	-	-	-	-
Police, Anser & Private security	-	831,410	-	-	-	-	-	-	831,410
Work No Pay	-	-	-	-	-	-	-	-	-
Labor handling	-	-	23,003,080	-	2,658,684	-	-	-	25,661,764
Fuel (Generator)	-	-	-	-	-	-	-	-	-
Total	268,733	3,928,624	23,143,442	5,701	2,658,684	15,449	-	-	30,020,633

17 (ii)

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

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) 2018-2019
Share Fund	-	-	-	-	-	-	-	-	-
Municipal Tax	-	-	-	-	-	-	-	-	-
Life Insurance	-	-	-	-	-	-	-	-	-
Salary deduction for payments (except GPF)	-	-	-	-	-	-	-	-	-
Travel supply (for salary deduct)	-	-	-	-	-	-	-	-	-
Office Rent (for salary deduct)	-	-	-	-	-	-	-	-	-
Facility (for Salary deduct)	-	-	-	-	-	-	-	-	-
Conveyance (for salary deduct)	-	-	-	-	-	-	-	-	-
Travel (for salary deduct)	-	-	-	-	-	-	-	-	-
Advance	-	-	-	-	-	-	-	-	-
Office Rent	-	-	-	-	-	-	-	-	-
Salary deduction for payments (GPF of HO)	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-



Head Office & other offices Payment has been shown in the following table head wise.

Particulars	Head Office	Brangpala	Burimari	Abhawanra	Bhokra	Nabugoon	Tamabil	Sonabat	Total (Tk.) 2018-2019
Electricity & sewerage	-	-	-	-	-	-	-	-	-
Telephone & internet deduction paid for Provision	3,462,489	-	-	-	-	-	-	-	3,462,489
Life Insurance	-	-	-	-	-	-	-	-	-
House Rent (for salary deduct)	-	-	-	-	-	-	-	-	-
Medical facility (for Salary deduct)	-	-	-	-	-	-	-	-	-
Life Insurance bill (for salary deduct)	-	-	-	-	-	-	-	-	-
House installment (for salary deduct)	-	-	-	-	-	-	-	-	-
Life Insurance and Betary Purchase	-	-	-	-	-	-	-	-	-
House installment deduction for payments (GPF of HO)	4,176,048	-	-	-	-	-	-	-	4,176,048
	118,000	-	-	-	-	-	-	-	118,000
Total	7,756,537	-	-	-	-	-	-	-	7,756,537



Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) June 30, 2019
Total Receipts	121,31,899	819,373,957	873,480,986	1,787,311	187,477,849	6,336,864	152,614,242	37,250,060	1,950,953,168
Bank Interest	929,185	-	-	-	-	-	-	-	1,664,189
FDR Interest	100,696,960	36,454,422	3,104,931	-	14,167,782	39,302	576,636	119,066	154,424,095
Sale of Auction	499,876	-	-	-	-	-	-	-	499,876
Tender Schedule	17,000	-	-	-	-	-	-	-	17,000
Fixed Royalty (Somamosid)	3,000,000	-	-	-	-	-	-	-	3,000,000
Fixed Royalty (Hilli)	1,425,000	-	-	-	-	-	-	-	1,425,000
Fixed Royalty (Teknaf)	1,000,000	-	-	-	-	-	-	-	1,000,000
Fixed Royalty (Bibir Bazar)	665,000	-	-	-	-	-	-	-	665,000
Fixed Royalty (Banglabandha)	500,000	-	-	-	-	-	-	-	500,000
Misce. Income	10,446	-	23,103	-	188,733	-	-	-	222,282
Lease Income	1,193,275	-	-	-	-	-	-	-	1,193,275
Service Demerage	60,280	-	-	-	-	-	-	-	60,280
Sub-Total	109,997,022	36,454,422	3,128,034	-	14,356,515	39,302	576,636	119,066	164,670,997

Note: 21

Non-Operating Income

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) June 30, 2019
Welfare Fund	-	-	-	-	-	-	-	-	-
Group Insurance	-	-	-	-	-	-	-	-	-
Water supply (for salary deduct)	-	-	-	-	-	-	-	-	-
House Rent (for salary deduct)	-	-	-	-	-	-	-	-	-
Car facility (for Salary deduct)	-	-	-	-	-	-	-	-	-
Car Installment (for salary deduct)	-	-	-	-	-	-	-	-	-
Advance Return	-	-	-	-	-	-	-	-	-
Fuel cost return	-	-	-	-	-	-	-	-	-
Salary Return	-	-	-	-	-	-	-	-	-
Unknown Figure	-	-	-	-	-	-	-	-	-
Sub-Total	109,997,022	36,454,422	3,128,034	-	14,356,515	39,302	576,636	119,066	164,670,997
Total	109,997,022	36,454,422	3,128,034	-	14,356,515	39,302	576,636	119,066	164,670,997

Note: 21 (i)

Receipts (Others)

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) June 30, 2019
Welfare Fund	-	-	-	-	-	-	-	-	-
Group Insurance	-	-	-	-	-	-	-	-	-
Water supply (for salary deduct)	-	-	-	-	-	-	-	-	-
House Rent (for salary deduct)	-	-	-	-	-	-	-	-	-
Car facility (for Salary deduct)	-	-	-	-	-	-	-	-	-
Car Installment (for salary deduct)	-	-	-	-	-	-	-	-	-
Advance Return	-	-	-	-	-	-	-	-	-
Fuel cost return	-	-	-	-	-	-	-	-	-
Salary Return	-	-	-	-	-	-	-	-	-
Unknown Figure	-	-	-	-	-	-	-	-	-
Sub-Total	109,997,022	36,454,422	3,128,034	-	14,356,515	39,302	576,636	119,066	164,670,997
Total	109,997,022	36,454,422	3,128,034	-	14,356,515	39,302	576,636	119,066	164,670,997



23
Repairs & Maintenance

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) June 30, 2019
Head Office	4,071,172	-	-	-	-	-	-	-	4,071,172
Benapole	4,300	300,000	-	-	-	-	-	-	5,349,071
Burimari	72,173	-	-	-	-	-	-	-	462,233
Akhawara	1,811,651	57,133	-	-	-	-	-	-	1,868,784
Bhomra	18,711	-	-	-	-	-	-	-	18,711
Nakugaon	20,040	-	-	-	-	-	-	-	20,040
Tamabil	24,000	59,256	-	-	-	-	-	-	83,256
Sonahat	41,000	44,850	-	-	-	-	-	-	85,850
Total	544,000	359,570	-	-	-	-	-	-	903,570
Extinguisher	127,717	-	-	-	-	-	-	-	127,717
Computer, Fax, Photostate & Intercom	-	22,655	-	-	-	-	-	-	22,655
Repair of Benapole	-	-	-	-	-	-	-	-	-
Repair of Elec	-	131,045	-	-	-	-	-	-	131,045
Repair of Safty tank buri	15,600	6,750	-	-	-	-	-	-	22,350
Repair Bhomra	474,632	-	-	-	-	-	-	-	474,632
Repair Burimari	487,375	-	-	-	-	-	-	-	487,375
Repair Nakugaon	24,300	-	-	-	-	-	-	-	24,300
Total	13,577,242	1,075,519	-	-	-	-	-	-	14,652,761

: 25

Operating Expenses

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) June 30, 2019
Head Office	-	92,900	-	-	-	-	-	-	92,900
Benapole	-	430,000	-	-	-	-	-	-	430,000
Total	-	522,900	-	-	-	-	-	-	522,900



Particulars

Particulars	Head Office	Benapole	Burimari	Abhoyara	Bhaura	Nabugan	Tamabil	Sonabai	Total (Tb.) 30-06-2019
Head Office	149,485	-	-	-	-	-	-	-	149,485
Head Office	512,091	3,359,882	-	-	-	-	-	-	3,871,973
Head Office	-	26,130	-	-	-	-	-	-	26,130
Head Office	-	-	-	-	-	-	-	-	-
Head Office	-	-	-	-	-	-	-	-	-
Head Office	-	-	-	-	-	-	-	-	-
Head Office	552,000	756,282	-	-	363,105	-	-	-	1,671,387
Head Office	294,850	-	-	-	-	-	-	-	294,850
Head Office	-	-	12,000	-	-	-	2,500	-	14,500
Head Office	1,576,314	-	-	-	-	-	-	-	1,576,314
Head Office	41,245	-	-	-	-	-	-	-	41,245
Head Office	-	-	-	-	-	-	-	-	-
Head Office	2,446,430	-	-	-	-	-	-	-	2,446,430
Head Office	84,408	-	-	-	-	-	-	-	84,408
Total	5,656,823	4,181,294	12,000	-	363,105	-	2,500	-	10,215,722



MAHARAJA UNIVERSITY, RAIPUR (BIHAR)
Schedule of Property, Plant & Equipment
As at 30 June, 2019

Particulars	C O S T					D E P R E C I A T I O N					Annexure A Written down value as on 30.06.2019
	Balance as on 01.07.2018	Addition during the year	Disposal during the year	Balance as on 30.06.2019	Rate of Dep.	Balance as on 01.07.2018	Dep. charge for the year	Adjustment for the year	Balance as on 30.06.2019		
Land & land Development	392,247,863	801,371	18,901,986	574,147,452	-	-	-	-	-	574,147,452	
Building & Structure	223,376,688	4,641,535	-	223,376,688	5%	127,262,567	4,805,706	-	132,068,273	91,308,415	
Boundary Wall & Gate	59,718,769	4,595,451	-	64,360,304	10%	38,305,546	2,373,399.05	-	40,678,945	23,681,359	
Roads & Drain	129,749,741	-	-	134,345,192	10%	54,861,989	7,718,547.84	-	62,580,536	71,764,656	
Machine & Equipment	18,225,375	10,063,310	-	18,225,375	15%	14,930,505	494,231	-	15,424,735	2,800,640	
Electrical Equipment	36,271,882	-	-	46,335,192	20%	28,584,671	2,543,773.21	-	31,128,444	15,206,748	
Fire Hydrant	43,576,041	-	-	43,576,041	7.50%	30,081,848	1,012,064	-	31,093,912	12,482,128	
Intercom, Tele: & Mobile	2,279,905	-	-	2,279,905	15%	1,942,461	50,617	-	1,993,078	286,827	
Office Equipment	1,076,289	592,090	-	1,668,379	15%	556,717	122,343	-	679,059	989,320	
Furniture & Fixture	4,913,428	1,365,048	-	6,278,476	10%	2,573,512	302,243.99	-	2,875,756	3,402,720	
Vehicle	21,111,077	7,315,000	-	16,211,234	15%	16,211,234	1,283,601	-	17,494,836	10,931,241	
Computer, Network & Software	4,272,940	4,229,237	-	8,502,177	20%	2,668,113	743,889.17	-	3,412,002	5,090,175	
Superior Dimension	6,731,499	-	-	6,731,499	15%	6,145,509	87,899	-	6,233,408	498,092	
Store House	68,293,977	2,612,250	-	70,906,227	5%	22,049,156	2,377,547	-	24,426,704	46,479,524	
Fire Extinguisher	1,640,246	3,000,000	-	1,640,246	15%	1,259,085	57,174	-	1,316,259	323,987	
Bridge Scale (Vehicle)	6,248,136	2,098,575	-	9,248,136	10%	3,661,087	408,704.94	-	4,069,792	5,178,344	
Shower Room & Latrine	12,355,550	16,258,952	-	14,454,125	10%	4,244,123	916,071.46	-	5,160,195	9,293,931	
Truck	9,980,512	82,752,534	-	26,239,464	10%	5,825,384	1,228,460.41	-	7,053,844	19,185,620	
Generator & Truck Terminal	93,167,829	2,853,267	-	175,920,363	10%	38,422,383	9,612,171.32	-	48,034,554	127,885,809	
Lighting Scale	5,781,418	-	-	8,634,685	10%	2,794,717	441,333.48	-	3,236,050	5,398,635	
Transformer	7,095,404	-	-	7,095,404	20%	6,145,915	189,898	-	6,335,813	759,591	
Pollun	4,227,548	-	-	4,227,548	20%	1,272,377	591,034	-	1,863,411	2,364,137	
Workshop	804,726	-	-	804,726	10%	668,598	13,613	-	682,211	122,515	
Development Work & Cons.	466,569	-	-	466,569	20%	428,347	7,645	-	435,991	30,578	
Maiding work	137,383,962	1,577,041	-	138,961,003	20%	129,716,630	1,691,170.55	-	131,407,801	7,553,203	
Observation tower	487,193	-	-	487,193	20%	359,479	25,543	-	385,022	102,172	
Information Consultancy	643,663	-	-	643,663	20%	474,931	33,746	-	508,677	134,986	
As at 30 June, 2019	795,088	-	-	795,088	20%	534,554	52,107	-	586,660	208,428	
Total	1,492,923,323	144,755,863	18,901,986	1,618,777,200		541,981,436	39,184,533	-	581,165,969	1,037,611,231	
Total as at 30 June, 2018	1,422,981,014	80,157,361	10,215,052	1,492,923,323		512,545,626	30,457,315	1,021,505	541,981,436	950,941,887	

