

## Independent Auditors' Report

OF BANGLADESH LAND PORT AUTHORITY (BLPA)

Report on the audit of the financial statements

### BANGLADESH LAND PORT AUTHORITY (BLPA)

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For the year ended 30 June, 2023

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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, 2023** 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 **Bangladesh Land Port Authority (BLPA)** as at **30 June, 2023** and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, Land Port Authority Act, 2001 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**

Management 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 error or fraud and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with 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 and other applicable laws and regulations, we also report the following:

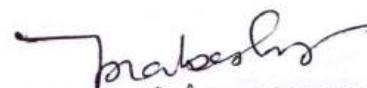
- a) We have obtained all the information and explanation which to best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- b) In our opinion, proper books of account as required by law have been kept by the authority so far as it appeared from 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 30 December, 2024

BMC: 2501020840AS127669





**Md. Abul Basher, FCA # 0840**

Managing Partner

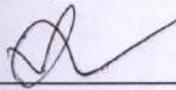
M A Fazal & Co.

Chartered Accountants

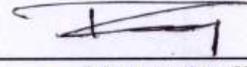
**BANGLADESH LAND PORT AUTHORITY (BLPA)**  
**Statement of Financial Position**  
As at 30 June, 2023

Particulars	Notes	Amount in Taka	
		30-June-2023	30-June-2022
<b>Properties and Assets:</b>			
<b>Non-Current Assets</b>		<b>6,711,670,118</b>	<b>6,292,075,172</b>
Property, Plant and Equipment at WDV	4.00	1,285,218,769	1,148,133,848
Investment in FDR	5.00	5,426,451,349	5,143,941,324
<b>Current Assets</b>		<b>4,735,352,816</b>	<b>3,463,732,218</b>
Advances, Deposits and Prepayments	6.00	14,565,348	9,871,944
Long Term Loan	7.00	300,000,000	-
Short Term Loan	8.00	845,868,891	1,038,693,511
Trade and Other Receivable	9.00	58,989,909	75,002,609
Advance Income Tax	10.00	1,708,493,787	1,235,925,995
Cash and Cash Equivalents	11.00	1,807,434,881	1,104,238,159
<b>Total Properties and Assets</b>		<b>11,447,022,934</b>	<b>9,755,807,390</b>
<b>Capital Fund and Liabilities:</b>			
<b>Capital Fund</b>		<b>274,187,504</b>	<b>274,187,504</b>
Fund Account	12.00	274,187,504	274,187,504
<b>Reserve and Surplus:</b>		<b>8,713,494,879</b>	<b>7,453,502,405</b>
Government Equity Fund	13.00	1,658,981	1,658,981
Government Loan	14.00	50,000,000	50,000,000
Government Grants	15.00	103,615,815	103,615,815
Security Fund	16.00	40,623,500	44,784,000
Reserve & Surplus	17.00	8,517,596,583	7,253,443,609
<b>Total Capital Fund</b>		<b>8,987,682,383</b>	<b>7,727,689,909</b>
<b>Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
Long Term Loan		-	-
<b>Current Liabilities</b>		<b>2,459,340,551</b>	<b>2,028,117,481</b>
Liabilities for Expenses	18.00	2,460,275	1,106,008
Liabilities for Other Finance	19.00	36,094,313	27,609,835
Provision for Income Tax	20.00	2,420,785,963	1,999,401,638
<b>Total Liabilities</b>		<b>2,459,340,551</b>	<b>2,028,117,481</b>
<b>Total Capital Fund and Liabilities</b>		<b>11,447,022,934</b>	<b>9,755,807,390</b>

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

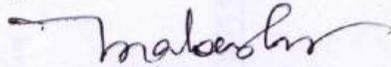
  
Director (Accounts)

পরিচালক (হিসাব)  
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ  
ঢাকা

  
Director (Audit)

ড. মোঃ আব্দুল রশিদ  
পরিচালক (অডিট) অঃ মাঃ  
বালুবক, ঢাকা।

Signed in terms of our report of even date.

  
Md. Abul Basher, FCA

Managing Partner, Enroll # 840

M A Fazal & Co.  
Chartered Accountants

Dhaka, Dhaka.

The 30 December, 2024

DNC: 2501020840AS127669

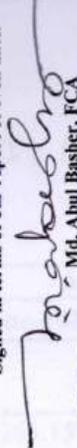
**BANGLADESH LABOUR PORT AUTHORITY (BLPA)**  
Statement of Profit or Loss and Other Comprehensive Income  
For the year ended 30 June, 2023

Particulars	Note	Head Office	Benapole	Burdhamr	Akhawara	Bhokra	Nakugan	Tamabil	Sonabat	Belonia	Gobrakura-Koraitol	Sheela	Amount in Taka	
													30-June-2023	30-June-2022
<b>A. Income:</b>														
Operating Income	21	289,269,321	733,657,951	520,495,987	10,599,682	390,043,284	22,701,977	285,291,423	140,150,563	499,132	13,154,218	1,434,975	2,407,298,513	2,491,725,690
<b>B. Expenditure:</b>														
Operating Expenses	23	523,090,148	108,203,021	-	-	1,805,794	-	90,000	-	-	-	-	633,188,963	627,154,518
Administrative Expenses	24	272,169,335	86,334,605	4,054,832	10,967	7,152,258	-	1,150	50,000	-	575	575	369,774,297	492,188,811
Repairs & Maintenance Expenses	25	15,383,616	555,621	-	-	-	-	-	-	-	-	-	15,939,237	24,968,113
Depreciation	26	60,863,789	-	-	-	-	-	-	-	-	-	-	60,863,789	57,509,927
		<b>871,506,888</b>	<b>195,093,247</b>	<b>4,054,832</b>	<b>10,967</b>	<b>8,958,052</b>	<b>-</b>	<b>91,150</b>	<b>50,000</b>	<b>-</b>	<b>575</b>	<b>575</b>	<b>1,079,766,286</b>	<b>1,201,821,369</b>
<b>Net Profit / (Loss) before Non-Operating Income (A-B)</b>		<b>(582,237,567)</b>	<b>538,564,704</b>	<b>516,441,155</b>	<b>10,588,715</b>	<b>381,085,232</b>	<b>22,701,977</b>	<b>285,200,273</b>	<b>140,100,563</b>	<b>499,132</b>	<b>13,153,643</b>	<b>1,434,400</b>	<b>1,327,532,227</b>	<b>1,289,904,321</b>
<b>Add: Non-Operating Income</b>		<b>216,547,388</b>	<b>70,943,543</b>	<b>3,335,379</b>	<b>206,645</b>	<b>43,115,125</b>	<b>761,902</b>	<b>18,118,909</b>	<b>4,885,031</b>	<b>3,685</b>	<b>86,052</b>	<b>1,413</b>	<b>358,005,072</b>	<b>316,591,895</b>
<b>Net Profit / (Loss) before Provision for Income Tax</b>		<b>(365,690,179)</b>	<b>609,508,248</b>	<b>519,776,534</b>	<b>10,795,360</b>	<b>424,200,357</b>	<b>23,463,879</b>	<b>303,319,182</b>	<b>144,985,594</b>	<b>502,816</b>	<b>13,239,695</b>	<b>1,435,813</b>	<b>1,685,537,299</b>	<b>1,606,496,216</b>
<b>Less: Provision for Income Tax</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>421,384,325</b>	<b>401,624,054</b>
<b>Net Profit / (Loss) after Provision for Income Tax transferred to Balance Sheet</b>		<b>(365,690,179)</b>	<b>609,508,248</b>	<b>519,776,534</b>	<b>10,795,360</b>	<b>424,200,357</b>	<b>23,463,879</b>	<b>303,319,182</b>	<b>144,985,594</b>	<b>502,816</b>	<b>13,239,695</b>	<b>1,435,813</b>	<b>1,264,152,974</b>	<b>1,204,872,162</b>

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

  
Director (Accounts)  
পরিচালক (হিসাব)  
বাংলাদেশ শ্রমবন্দর কর্তৃপক্ষ  
ঢাকা

  
Director (Audit)  
ড. বে. এ. বি. এ. র. স. স.  
পরিচালক (অডিট) অফিস

Signed in terms of our report of even date.  
  
M. A. Fazal & Co.  
Managing Partner, Enroll # 840  
Chartered Accountants



Dated, Dhaka.  
The 30 December, 2024  
DVC: 2501020840A3127669

**BANGLADESH LAND PORT AUTHORITY (BLPA)**  
**Statement of Cash Flows**  
**For the year ended 30 June, 2023**

Particulars	Amount in Taka	
	30-June-2023	30-June-2022
<b>A. Cash Flows from Operating Activities</b>		
Net surplus during this year	1,264,152,974	1,204,872,162
Depreciation	60,863,789	57,509,927
Increase/ (Decrease) in liabilities of expenses	1,354,267	(586,394)
Increase/ (Decrease) in liabilities of other finance	8,484,478	20,513,032
(Increase)/ Decrease in accounts Receivable	16,012,700	3,427,542
Increase/ (Decrease) in Provision for Income Tax	421,384,325	401,624,054
(Increase)/ Decrease in authority advance income tax	(472,567,792)	(390,555,129)
(Increase)/ Decrease in advance, deposit and prepayment	(4,693,404)	(822,259)
<b>Net cash provided by/ (used in) operating activities</b>	<b>1,294,991,337</b>	<b>1,295,982,935</b>
<b>B. Cash Flow from Investing Activities</b>		
Addition of fixed assets during this year	(197,948,710)	(99,919,621)
Disposal of fixed assets during this year	-	-
(Increase)/ Decrease in Investment	(282,510,025)	(532,753,248)
<b>Net cash provided by/ (used in) Investing Activities</b>	<b>(480,458,735)</b>	<b>(632,672,869)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Security Fund	(4,160,500)	(4,160,500)
Long Term Loan	(300,000,000)	-
Short Term Loan	192,824,620	(237,574,750)
<b>Net cash provided by/ (used in) financing activities</b>	<b>(111,335,880)</b>	<b>(241,735,250)</b>
<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>703,196,722</b>	<b>421,574,816</b>
Cash and Cash Equivalents at beginning of year	1,104,238,159	682,663,343
<b>Cash and Cash Equivalents at end of year</b>	<b>1,807,434,881</b>	<b>1,104,238,159</b>

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

**Director (Accounts)**

পরিচালক (হিসাব)  
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ  
ঢাকা

**Director (Audit)**

ড. মোঃ হাবিবুর রশাদ  
পরিচালক (অডিট) অঃ দাঃ  
বাহুবক, ঢাকা।

Dated, Dhaka.  
The 30 December, 2024





Sl. No.	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Belabata	Tekamari Kotabhat	Barabati	30 June 2022	30 June 2023
3	Crash bill (For salary deduct)	3,950	-	-	-	-	-	-	-	-	-	-	3,950	-
4	GPF pension (For salary deduct)	1,074,600	-	-	-	-	-	-	-	-	-	-	1,074,600	-
5	GPF Loan pension (For salary deduct)	350,000	-	-	-	-	-	-	-	-	-	-	350,000	-
6	Group Insurance (For salary deduct)	6,500	-	-	-	-	-	-	-	-	-	-	6,500	-
7	House Rent pension (For salary deduct)	933,400	-	-	-	-	-	-	-	-	-	-	933,400	-
8	Municipal Tax pension (For salary deduct)	240	-	-	-	-	-	-	-	-	-	-	240	-
9	Water & sweatarage pension (For salary deduct)	1,560	-	-	-	-	-	-	-	-	-	-	1,560	-
10	Welfare Fund pension (For salary deduct)	9,750	-	-	-	-	-	-	-	-	-	-	9,750	-
11	GPF BSBK (For salary deduct)	3,447,565	2,779,217	237,322	-	289,962	-	-	-	-	-	-	6,754,066	-
12	Income Tax BSBK & Pension (For salary deduct)	141,300	-	-	-	-	-	-	-	-	-	-	141,300	-
13	Revenue Stamp deduction	29,980	-	-	-	-	-	-	-	-	-	-	29,980	-
14	VAT Received from Auction	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Tax Received from Auction	-	-	-	-	-	-	-	-	-	-	-	-	-
16	TA/DA return	6,110	-	-	-	-	-	-	-	-	-	-	6,110	-
17	Private Security Bill Return	27,420	-	-	-	-	-	-	-	-	-	-	27,420	-
18	Salary Return	65,064	-	-	-	-	-	-	-	-	-	-	65,064	-
19	Training fee Return	31,970	-	-	-	-	-	-	-	-	-	-	31,970	-
20	Others Deduction	13,266	-	-	-	-	-	-	-	-	-	-	13,266	-
21	Cancel Cheque	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Unknown Figure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>F.</b>	<b>Loan &amp; Advance Recovery</b>	<b>423,712</b>	-	-	-	-	-	-	-	-	-	-	<b>423,712</b>	-
1	Balla loan recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Head office Building loan recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
3	BRCP loan recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Govrakura loan recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Advance realised	423,712	-	-	-	-	-	-	-	-	-	-	423,712	-
6	Benapole Vehicle Terminal Project Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>G.</b>	<b>Deductions</b>	<b>193,824,619</b>	-	-	-	-	-	-	-	-	-	-	<b>193,824,619</b>	-
1	Security deposit	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Security money for bank Booth	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000	-
3	Loan Return from Project	192,824,619	-	-	-	-	-	-	-	-	-	-	192,824,619	-
4	Tax deducted	-	-	-	-	-	-	-	-	-	-	-	-	-
5	VAT deducted	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income This Year</b>		<b>2,870,678,613</b>	<b>776,463,013</b>	<b>520,800,462</b>	<b>10,806,327</b>	<b>416,799,345</b>	<b>23,463,879</b>	<b>311,362,625</b>	<b>141,597,019</b>	<b>502,816</b>	<b>13,240,270</b>	<b>1,436,388</b>	<b>6,155,112,041</b>	<b>5,087,150,757</b>
<b>Total</b>		<b>3,336,831,459</b>	<b>977,120,617</b>	<b>653,180,213</b>	<b>21,758,045</b>	<b>549,097,094</b>	<b>50,726,046</b>	<b>390,141,035</b>	<b>176,855,849</b>	<b>502,816</b>	<b>13,240,270</b>	<b>1,436,388</b>	<b>6,837,775,385</b>	<b>6,170,889,833</b>

**PAYMENTS**

Sl. No.	Particulars	Amount in Taka												
		Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	30-June-2022	30-June-2023			
<b>A.</b>	<b>Payments</b>													
1	Short Term Loan	300,000,000	-	-	-	-	-	-	-	-	-	-	-	300,000,000
2	Balla port Development project	300,000,000	-	-	-	-	-	-	-	-	-	-	-	300,000,000



Sl. No.	Particulars	Head Office	Benapole	Burimari	Akhaura	Bhomra	Arakhaon	Farakha	Banabai	Bechra	30 Jan 2013	30 Jun 2013	30 Dec 2013
<b>B.</b>													
1	Transfer to Head Office	145,000,000	370,000,000	530,000,000	12,000,000	250,000,000	15,000,000	333,607,400	105,000,000	-	-	1,760,607,400	-
2	FDR Transfer to Head office	-	-	-	-	-	-	-	-	-	-	-	-
3	Transfer to Head office	145,000,000	370,000,000	530,000,000	12,000,000	250,000,000	15,000,000	333,607,400	105,000,000	-	-	1,760,607,400	-
<b>C.</b>													
1	Operating Expenses (All)	522,063,502	108,203,021	-	-	1,805,794	-	90,000	-	-	-	632,162,317	-
2	Operating Expenses (HO)	-	-	-	-	-	-	-	-	-	-	-	-
3	CNG, Petrol & Mobil	2,077,283	1,917,925	-	-	-	-	-	-	-	-	3,995,208	-
4	Water & Electricity (HO)	3,122,726	8,910,226	-	-	-	-	-	-	-	-	12,032,952	-
5	Sweeping & Cleaning (All Port)	-	-	-	-	-	-	-	-	-	-	-	-
6	Stationary (HO)	-	-	-	-	-	-	-	-	-	-	-	-
7	Printing/ Publishing (H.O)	555,835	-	-	-	-	-	-	-	-	-	555,835	-
8	Operating Expenses (Benapole)	-	-	-	-	-	-	-	-	-	-	-	-
9	Cargo Handling (Equipment )(Benapole)	55,000,000	52,280,488	-	-	-	-	-	-	-	-	107,280,488	-
10	Cleaning & Sweeping (Benapole)	181,797	-	-	-	-	-	-	-	-	-	181,797	-
11	Police Answer & Private Security (Benapole)	10,889,345	45,021,586	-	-	-	-	-	-	-	-	55,910,931	-
12	Printing & Stationary (Benapole)	4,127,000	72,796	-	-	-	-	-	-	-	-	4,199,796	-
13	Operating Expenses (Burimari)	-	-	-	-	-	-	-	-	-	-	-	-
14	Cleaning & Sweeping (Burimari Port)	695,872	-	-	-	-	-	-	-	-	-	695,872	-
15	Electricity Bill (Burimari)	565,536	-	-	-	-	-	-	-	-	-	565,536	-
16	Labour Handling (Burimari)	162,021,927	-	-	-	-	-	-	-	-	-	162,021,927	-
17	Petrol, Oil & Lubricant (Burimari)	1,084,000	-	-	-	-	-	-	-	-	-	1,084,000	-
18	Police, Answer & Private Security (Burimari)	2,792,077	72,796	-	-	-	-	-	-	-	-	2,792,077	-
19	Stationary (Burimari)	652,076	-	-	-	-	-	-	-	-	-	652,076	-
20	Printing (Burimari)	-	-	-	-	-	-	-	-	-	-	-	-
21	Operating Expenses (Akhaura)	-	-	-	-	-	-	-	-	-	-	-	-
22	Cleaning & Sweeping (Akhaura Port)	413,232	-	-	-	-	-	-	-	-	-	413,232	-
23	Electricity Bill (Akhaura)	164,995	-	-	-	-	-	-	-	-	-	164,995	-
24	Labour Handling (Akhaura)	710,545	-	-	-	-	-	-	-	-	-	710,545	-
25	Petrol, Oil & Lubricant (Akhaura)	-	-	-	-	-	-	-	-	-	-	-	-
26	Police, Answer & Private Security (Akhaura)	1,768,320	-	-	-	-	-	-	-	-	-	1,768,320	-
27	Stationary (Akhaura)	-	-	-	-	-	-	-	-	-	-	-	-
28	Printing (Akhaura)	240,264	-	-	-	-	-	-	-	-	-	240,264	-
29	Operating Expenses (Bhomra)	-	-	-	-	-	-	-	-	-	-	-	-
30	Cleaning & Sweeping (Bhomra Port)	1,315,714	-	-	-	-	-	-	-	-	-	1,315,714	-
31	Water & Electricity (Bhomra)	-	-	1,350,429	-	-	-	-	-	-	-	1,350,429	-
32	Fuel (Generator) (Bhomra)	-	-	-	-	-	-	-	-	-	-	-	-
33	Labour Handling (Bhomra)	77,470,928	-	-	-	-	-	-	-	-	-	77,470,928	-
34	Police, Answer & Private Security (Bhomra)	3,774,978	-	-	-	-	-	-	-	-	-	3,774,978	-
35	Stationary (Bhomra)	-	-	-	-	455,365	-	-	-	-	-	455,365	-
36	Printing (Bhomra)	546,211	-	-	-	-	-	-	-	-	-	546,211	-
37	Operating Expenses (Nakugaon)	-	-	-	-	-	-	-	-	-	-	-	-
38	Cleaning & Sweeping (Nakugaon Port)	442,405	-	-	-	-	-	-	-	-	-	442,405	-
39	Electric Bill (Nakugaon)	197,493	-	-	-	-	-	-	-	-	-	197,493	-
40	Labour Handling (Nakugaon)	6,800,000	-	-	-	-	-	-	-	-	-	6,800,000	-



Sl. No.	Particulars	Head Office	Barisal	Chittagong	Dhaka	Comilla	Rangpur	Tamabil	Sonahat	Belonia	Feeder/ Substation	Boats	30 June 2013	30 June 2012
40	Police, Answer & Private Security (Rangpur)	689,180											689,180	612,838
41	Stationary (Dhaka)												110,734	135,231
42	Printing (Dhaka)													
43	Operating Expenses (Tamabil)													
44	Cleaning and Sweeping (Tamabil Port)	570,793						90,000					570,793	197,762
45	Petrol, oil & Lubricant (Tamabil)													19,010
46	Electricity Bill (Tamabil)	348,287											438,287	344,560
47	Labour Handling (Tamabil)	119,631,433											119,631,433	76,054,955
48	Police, Answer & Private Security (Tamabil)	2,822,703											2,822,703	2,376,969
49	Stationary (Tamabil)													
50	Printing (Tamabil)	379,308											379,308	474,256
51	Operating Expenses (Sonahat)													
52	Cleaning & Sweeping ( Sonahat Port)	247,554											247,554	59,095
53	Electricity Bill (Sonahat)	457,781											457,781	252,410
54	Labour Handling (Sonahat)	51,627,086											51,627,086	55,080,231
55	Petrol, oil & Lubricant (Sonahat)	123,882											123,882	91,094
56	Police Answer & Private Security (Sonahat)	1,111,647											1,111,647	933,127
57	Stationary (Sonahat)													
58	Printing (Sonahat)	156,070											156,070	84,770
59	Operating Expenses (Belonia)													
60	Cleaning & Sweeping (Belonia)	130,284											130,284	-
61	Electric Bill (Belonia)	38,022											38,022	-
62	Police Answer & Private Security (Belonia)	363,357											363,357	-
63	Printing (Belonia)	64,322											64,322	-
64	Operating Expenses (Govrakura)													
65	Cleaning & Sweeping (Govrakura)	298,452											298,452	-
66	Electric Bill (Govrakura-Karaitoli)	291,506											291,506	-
67	Labour Handling (Govrakura-Karaitoli)	3,827,361											3,827,361	-
68	Petrol, Oil & Lubricant (Govrakura)													-
69	Police, Answer & Private Security (Govrakura)	545,565											545,565	-
70	Printing (Govrakura)	197,354											197,354	-
71	Operating Expenses (Ramghor)													
72	Cleaning & Sweeping (Ramghor)	130,284											130,284	-
73	Police, Answer & Private Security (Ramghor)	261,226											261,226	-
74	Printing (Ramghor)	28,752											28,752	-
<b>D.</b>	<b>Administrative Expenses</b>	<b>264,423,758</b>	<b>86,334,605</b>	<b>4,061,547</b>	<b>10,967</b>	<b>7,152,258</b>	<b>216,562</b>	<b>346,055</b>	<b>437,208</b>	<b>553</b>	<b>9,180</b>	<b>787</b>	<b>362,993,480</b>	<b>487,598,488</b>
1	Salary & Allowance (HO)			3,580,168		4,728,563							57,485,214	54,801,800
2	Outsourcing Salary	49,176,483	452,280										9,170,954	9,032,710
3	Advertisement	8,718,674	57,940										839,829	1,240,012
4	Bank Charge & Commission	781,889	870		1,150	736,733		1,150			575		764,942	155,859
5	Excise Duty	23,889			9,817								209,817	135,000
6	Source TAX	150,000		6,715			216,562	344,905	387,208	553	8,605		5,446,354	1,470,270
7	Books & Paper	4,481,594	6,390										2,079,854	99,626
8	BSBK GPF Interest	2,073,464											10,121,180	14,050,129
9	Dress & uniform	10,121,180												
10	Conveyance (HO)	48,470											48,470	170,486
11	Entertainment	274,629	104,696										48,470	34,500
12													379,325	327,220





Sl. No.	Particulars	Head Office	Benapole	Burimari	Akhaura	Bhomra	Nakugon	Tanakhali	Soukhal	Belonia	Chokkara Koralol	Beola	30 June 2013	30 June 2013
62	Incentive Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Dress & uniform (benapole)	-	-	-	-	-	-	-	-	-	-	-	-	21,311
64	Printing & stationery (Benapole)	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Police, Anser & Private security (Benapole)	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Sweeping & Clearing (Benapole)	-	7,526,189	-	-	-	-	-	-	-	-	-	7,526,189	-
67	<b>Administrative Expenses (Burimari)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Salary & Allowance (Burimari)	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Internet bill of burimari	126,585	-	-	-	-	-	-	-	-	-	-	126,585	-
70	Land Development Tax (buri)	11,150	-	-	-	-	-	-	-	-	-	-	11,150	-
71	National & Religious Festival (Burimari)	15,900	-	-	-	-	-	-	-	-	-	-	15,900	-
72	Overtime (Burimari)	1,035,590	-	-	-	-	-	-	-	-	-	-	1,035,590	-
73	Printing (Burimari)	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Stationary (Burimari)	1,516,412	-	-	-	-	-	-	-	-	-	-	1,516,412	-
75	Rest & Recreation Allow (buri)	23,660	-	-	-	-	-	-	-	-	-	-	23,660	-
76	Service & Supply (Burimari)	34,300	-	-	-	-	-	-	-	-	-	-	34,300	-
77	Incentive Bonus	300,000	-	-	-	-	-	-	-	-	-	-	300,000	-
78	Sweeping & Clearing (Burimari)	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Telephone bill Burimari	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Misc. Exp (Burimari)	-	-	-	-	-	-	-	-	-	-	-	-	-
81	TA/DA (Burimari)	137,403	-	-	-	-	-	-	-	-	-	-	137,403	-
82	<b>Administrative Expenses (Akhaura)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Salary & Allowance (Akhaura)	1,901,726	-	-	-	-	-	-	-	-	-	-	1,901,726	-
84	Conveyance (Akhaura)	13,120	-	-	-	-	-	-	-	-	-	-	13,120	-
85	Police, Anser & Private security (Akhaura)	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Sweeping & Clearing (Akhaura)	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Incentive Bonus	500,000	-	-	-	-	-	-	-	-	-	-	500,000	-
88	Entertainment (akhaura)	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Land Development Tax (Akhaura)	50,000	-	-	-	-	-	-	-	-	-	-	50,000	-
90	National & Religious Festival (Akhaura)	15,078	-	-	-	-	-	-	-	-	-	-	15,078	-
91	Overtime (Akhaura)	383,905	-	-	-	-	-	-	-	-	-	-	383,905	-
92	Rest & Recreation Allo(Akh)	94,040	-	-	-	-	-	-	-	-	-	-	94,040	-
93	Service & Supply (Akhaura)	64,148	-	-	-	-	-	-	-	-	-	-	64,148	-
94	Printing (akhowra)	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Stationary (akhowra)	253,342	-	-	-	-	-	-	-	-	-	-	253,342	-
96	Misc. Exp (Akhowra)	48,134	-	-	-	-	-	-	-	-	-	-	48,134	-
97	TA/DA (Akhawara)	-	-	-	-	-	-	-	-	-	-	-	-	-
98	<b>Administrative Expenses (Bhomra)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
99	TA/DA (Bhomra)	-	-	-	-	72,040	-	-	-	-	-	-	72,040	-
100	Overtime (Bhomra)	-	-	-	-	747,605	-	-	-	-	-	-	747,605	-
101	Misc. Exp (Bhomra)	-	-	-	-	134,997	-	-	-	-	-	-	134,997	-
102	Incentive Bonus	300,000	-	-	-	-	-	-	-	-	-	-	300,000	-
103	Sweeping & Clearing (Bhomra)	-	-	-	-	-	-	-	-	-	-	-	-	-
104	Land Development Tax (Bhomra)	-	-	-	-	62,920	-	-	-	-	-	-	62,920	-
105	Printing (Bhomra)	-	-	-	-	-	-	-	-	-	-	-	-	-
106	stationary (Bhomra)	651,869	-	-	-	-	-	-	-	-	-	-	651,869	-
107	Service & Supply (Bhomra)	-	-	-	-	-	-	-	-	-	-	-	-	-
108	<b>Administrative Expenses (Nakugon)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
109	Salary & Allowance (Nakugon)	2,585,697	-	-	-	-	-	-	-	-	-	-	2,585,697	-
110	Land Development Tax (naku)	-	-	-	-	-	-	-	-	-	-	-	-	-



Sl. No.	Particulars	Head Office	Benapole	Burimari	Akhaura	Belonia	Pokupani	Tamabil	Sonahat	Belonia	Chokkoria Kurailhat	Benola	30 June 2014	30 June 2013
111	National & Religious Festival (Nakugaoon)	70,494	-	-	-	-	-	-	-	-	-	-	30,494	31,281
112	Overtime (Nakugaoon)	481,459	-	-	-	-	-	-	-	-	-	-	481,459	879,724
113	Printing (Nakugaoon)	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Stationary (Nakugaoon)	152,334	-	-	-	-	-	-	-	-	-	-	152,334	87,630
115	Rest & Recreation Allow (Naku)	41,890	-	-	-	-	-	-	-	-	-	-	41,890	49,290
116	Incentive Bonus	200,000	-	-	-	-	-	-	-	-	-	-	200,000	-
117	Sweeping & Clearing (Nakugaoon)	-	-	-	-	-	-	-	-	-	-	-	-	-
118	Service & Supply (Nakugaoon)	7,705	-	-	-	-	-	-	-	-	-	-	7,705	-
119	TA/DA (Nakugaoon)	27,194	-	-	-	-	-	-	-	-	-	-	27,194	18,872
120	<b>Administrative Expenses (Tamabil)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
121	Salary & Allowance (Tamabil)	3,357,792	-	-	-	-	-	-	-	-	-	-	3,357,792	3,114,148
122	Internet bill of Tamabil	23,625	-	-	-	-	-	-	-	-	-	-	23,625	23,831
123	National & Religious Festival (Tamabil)	23,058	-	-	-	-	-	-	-	-	-	-	23,058	42,838
124	Overtime (Tamabil)	929,034	-	-	-	-	-	-	-	-	-	-	929,034	988,082
125	Incentive Bonus	225,000	-	-	-	-	-	-	-	-	-	-	225,000	-
126	Service & Supply (Tamabil)	92,548	-	-	-	-	-	-	-	-	-	-	92,548	98,275
127	Printing (Tamabil)	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Stationary (Tamabil)	237,116	-	-	-	-	-	-	-	-	-	-	237,116	89,624
129	Rest & Recreation Allowance (Tamabil)	110,000	-	-	-	-	-	-	-	-	-	-	110,000	-
130	Police, Anser & Private security (Tamabil)	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Sweeping & Clearing (Tamabil)	-	-	-	-	-	-	-	-	-	-	-	-	-
132	Misc. Exp (Tamabil)	-	-	-	-	-	-	-	-	-	-	-	-	-
133	TA/DA (Tamabil)	12,756	-	-	-	-	-	-	-	-	-	-	12,756	7,083
134	<b>Administrative Expenses (Sonahat)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
135	Salary & Allowance (Sonahat)	2,252,212	-	-	-	-	-	-	-	-	-	-	2,252,212	846,636
136	Conveyance (Sonahat)	19,950	-	-	-	-	-	-	-	-	-	-	19,950	27,260
137	National & Religious Festival (Sonahat)	15,400	-	-	-	-	-	-	-	-	-	-	15,400	29,200
138	Overtime (Sonahat)	353,617	-	-	-	-	-	-	-	-	-	-	353,617	101,448
139	Service & Supply (Sonahat)	52,515	-	-	-	-	-	-	-	-	-	-	52,515	63,070
140	Printing (Sonahat)	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Stationary (Sonahat)	285,010	-	-	-	-	-	-	-	-	-	-	285,010	121,453
142	Rest & Recreation Allow (Sonahat)	62,110	-	-	-	-	-	-	-	-	-	-	62,110	-
143	Incentive Bonus	100,000	-	-	-	-	-	-	-	-	-	-	100,000	-
144	Sweeping & Clearing (Sonahat)	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Land Development Tax (Sonahat)	-	-	-	-	-	-	-	-	-	-	-	-	-
146	TA/DA (Sonahat)	30,473	-	-	-	-	-	-	-	-	-	-	30,473	12,425
147	<b>Administrative Expenses (Belonia)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
148	Salary Account (Belonia)	2,640,484	-	-	-	-	-	-	-	-	-	-	2,640,484	2,106,284
149	Overtime (Belonia)	456,498	-	-	-	-	-	-	-	-	-	-	456,498	346,726
150	Rest & Recreation Allow (belo)	63,260	-	-	-	-	-	-	-	-	-	-	63,260	12,130
151	Service & Supply (belo)	6,670	-	-	-	-	-	-	-	-	-	-	6,670	-
152	Stationary (Belo)	96,346	-	-	-	-	-	-	-	-	-	-	96,346	-
153	Incentive Bonus	100,000	-	-	-	-	-	-	-	-	-	-	100,000	-
154	TA/DA (Belonia)	76,260	-	-	-	-	-	-	-	-	-	-	76,260	5,766
155	<b>Administrative Expenses (Govrakura)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
156	Salary Account (Govrakura)	1,857,970	-	-	-	-	-	-	-	-	-	-	1,857,970	-
157	Incentive Bonus	100,000	-	-	-	-	-	-	-	-	-	-	100,000	-
158	Land Development Tax (Govrakura)	-	-	-	-	-	-	-	-	-	-	-	-	-
159	Overtime (Govrakura)	110,351	-	-	-	-	-	-	-	-	-	-	110,351	-



Sl. No.	Particulars	Head Office	Beangade	Burhanpur	Akshayara	Bhainsa	Deokanpur	Fanshah	Basantpur	Bhainsa	Chitrawara	Bhainsa	30 June 2011	30 June 2011
160	Rest & Recreation Allow (Govrakura)	38,290	-	-	-	-	-	-	-	-	-	-	38,290	-
161	TA/DA (Govrakura)	33,392	-	-	-	-	-	-	-	-	-	-	33,392	-
162	National & Religious Festival (Govrakura)	2,450	-	-	-	-	-	-	-	-	-	-	2,450	-
163	Service & Supply (Gov)	15,165	-	-	-	-	-	-	-	-	-	-	15,165	-
164	Stationary (Govrakura)	170,078	-	-	-	-	-	-	-	-	-	-	170,078	-
165	<b>Administrative Expenses (Shewla)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
166	Salary Account (shewla)	130,735	-	-	-	-	-	-	-	-	-	-	130,735	-
167	Land Development Tax (shewla)	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Overtime (shewla)	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Rest & Recreation Allow (shewla)	-	-	-	-	-	-	-	-	-	-	-	-	-
170	TA/DA (shewla)	-	-	-	-	-	-	-	-	-	-	-	-	-
171	<b>Administrative Expenses (Sonamosjid)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
172	Salary & Allowance (Sona mashjid)	1,358,623	-	-	-	-	-	-	-	-	-	-	1,358,623	-
173	Overtime (Sonamosjid)	270,496	-	-	-	-	-	-	-	-	-	-	270,496	-
174	Rest & Recreation Allow (Sonamosjid)	23,660	-	-	-	-	-	-	-	-	-	-	23,660	-
175	Incentive Bonus	125,000	-	-	-	-	-	-	-	-	-	-	125,000	-
176	TA/DA (sonamosjid)	4,140	-	-	-	-	-	-	-	-	-	-	4,140	-
177	<b>Administrative Expenses (Hilli)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
178	Salary & Allowance (Hilli)	2,722,232	-	-	-	-	-	-	-	-	-	-	2,722,232	-
179	Overtime (Hilli Port)	418,971	-	-	-	-	-	-	-	-	-	-	418,971	-
180	Rest & Recreation Allow (Hilli)	94,180	-	-	-	-	-	-	-	-	-	-	94,180	-
181	Incentive Bonus	225,000	-	-	-	-	-	-	-	-	-	-	225,000	-
182	TA/DA (Hilli)	12,476	-	-	-	-	-	-	-	-	-	-	12,476	-
183	<b>Administrative Expenses (Teknaf)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
184	Salary & Allowance (Teknaf)	1,960,134	-	-	-	-	-	-	-	-	-	-	1,960,134	-
185	Overtime (Teknaf)	346,409	-	-	-	-	-	-	-	-	-	-	346,409	-
186	Rest & Recreation Allow (Tek)	42,610	-	-	-	-	-	-	-	-	-	-	42,610	-
187	Service & Supply (Teknaf)	27,881	-	-	-	-	-	-	-	-	-	-	27,881	-
188	Incentive Bonus	100,000	-	-	-	-	-	-	-	-	-	-	100,000	-
189	TA/DA (Teknaf)	19,366	-	-	-	-	-	-	-	-	-	-	19,366	-
190	<b>Administrative Expenses (Bibir bazar)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
191	Salary & Allowance (Bibirbazar)	1,760,930	-	-	-	-	-	-	-	-	-	-	1,760,930	-
192	Overtime (Bibir Bazar)	601,169	-	-	-	-	-	-	-	-	-	-	601,169	-
193	Rest & Recreation Allow (bibir bz)	27,430	-	-	-	-	-	-	-	-	-	-	27,430	-
194	Incentive Bonus	175,000	-	-	-	-	-	-	-	-	-	-	175,000	-
195	TA/DA (Bibir Bazar)	10,023	-	-	-	-	-	-	-	-	-	-	10,023	-
196	<b>Administrative Expenses (Banglabandha)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
197	Salary & Allowance (Banglabandha)	2,175,642	-	-	-	-	-	-	-	-	-	-	2,175,642	-
198	Overtime (Banglabanda)	517,535	-	-	-	-	-	-	-	-	-	-	517,535	-
199	Rest & Recreation Allow (bangla)	97,030	-	-	-	-	-	-	-	-	-	-	97,030	-
200	Incentive Bonus	175,000	-	-	-	-	-	-	-	-	-	-	175,000	-
201	TA/DA (banglabandha)	44,360	-	-	-	-	-	-	-	-	-	-	44,360	-
202	<b>Administrative Expenses (Balla)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
203	Salary Account (Balla)	115,740	-	-	-	-	-	-	-	-	-	-	115,740	-
204	<b>Administrative Expenses (Dhanua Kamulpur)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
205	Salary Account (Dhanua)	290,136	-	-	-	-	-	-	-	-	-	-	290,136	-
206	<b>Administrative Expenses (Ramghor)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
207	Salary Account (Ramghor)	693,338	-	-	-	-	-	-	-	-	-	-	693,338	-
208	stationary(Ramghor)	41,983	-	-	-	-	-	-	-	-	-	-	41,983	-



No.	Particulars	Head Office	Benapole	Burimari	Akhaura	Bhomra	Padagaon	Tamabil	Sonahat	Belonia	Chandernagore	30 June 2013	30 June 2012
209	TADA (Banglades)	7,810	-	-	-	-	-	-	-	-	-	-	-
210	Administrative Expenses (Biorol)	-	-	-	-	-	-	-	-	-	-	-	-
211	Salary Account (Biorol)	-	-	-	-	-	-	-	-	-	-	-	-
212	Incentive Bonus (Biorol)	100,000	-	-	-	-	-	-	-	-	-	-	100,000
213	Administrative Expenses (Dorshana)	-	-	-	-	-	-	-	-	-	-	-	-
214	Incentive Bonus (Dorshana)	100,000	-	-	-	-	-	-	-	-	-	-	100,000
<b>E.</b>	<b>Repairs &amp; Maintenance</b>	<b>15,265,348</b>	<b>555,621</b>	-	-	-	-	-	-	-	-	<b>15,820,969</b>	<b>24,848,672</b>
1	Repairs & Maintenance (Head office)	-	-	-	-	-	-	-	-	-	-	-	-
2	Repair of Office Equipment HO	380,898	-	-	-	-	-	-	-	-	-	380,898	381,456
3	Repair of Others building & Infrastructure HO	405,834	-	-	-	-	-	-	-	-	-	405,834	25,000
4	Repair of Car	306,036	130,380	-	-	-	-	-	-	-	-	436,416	709,301
5	Repairs & Maintenance (Benapole)	-	-	-	-	-	-	-	-	-	-	-	-
6	Repair of Electric Infrastructure at Benapole	1,039,230	-	-	-	-	-	-	-	-	-	1,039,230	2,115,927
7	Repair of Information & Communication at Benapole	1,165,068	333,449	-	-	-	-	-	-	-	-	1,498,517	1,000,000
8	Repair of Others building & Infrastructure at Benapole	2,471,207	-	-	-	-	-	-	-	-	-	2,471,207	8,585,536
9	Repair of Machine & Equipment (Benapole)	1,220,698	-	-	-	-	-	-	-	-	-	1,220,698	2,073,756
10	Repairs & Maintenance (Burimari)	-	-	-	-	-	-	-	-	-	-	-	-
11	Repair of Office Equipment At Burimari	35,467	-	-	-	-	-	-	-	-	-	35,467	463,994
12	Repair of Electric Infrastructure at Burimari	365,749	-	-	-	-	-	-	-	-	-	365,749	878,438
13	Repair of Machine & Equipment (Burimari)	2,494,671	-	-	-	-	-	-	-	-	-	2,494,671	973,433
14	Repairs & Maintenance (Akhaura):	-	-	-	-	-	-	-	-	-	-	-	-
15	Repair of Others building & Infrastructure at Akhaura	253,666	-	-	-	-	-	-	-	-	-	253,666	571,191
16	Repair of Office Equipment (Akhaura)	12,650	8,970	-	-	-	-	-	-	-	-	21,620	-
17	Repair of Machine & Equipment (Akhaura)	154,500	-	-	-	-	-	-	-	-	-	154,500	317,803
18	Repair of Electrical Infrastructure at Akhaura	366,209	82,822	-	-	-	-	-	-	-	-	449,031	171,150
19	Repairs & Maintenance (Bhomra)	-	-	-	-	-	-	-	-	-	-	-	-
20	Repair of Electric Infrastructure at Bhomra	271,639	-	-	-	-	-	-	-	-	-	271,639	500,000
21	Repair of Machine & Equipment at Bhomra	1,878,778	-	-	-	-	-	-	-	-	-	1,878,778	1,111,096
22	Repair of Others building & Infrastructure At Bhomra	992,386	-	-	-	-	-	-	-	-	-	992,386	1,882,882
23	Repairs & Maintenance (Nakugaon)	-	-	-	-	-	-	-	-	-	-	-	-
24	Repair of Electric Infrastructure at Nakugaon	137,130	-	-	-	-	-	-	-	-	-	137,130	130,809
25	Repair of Machine & Equipment at Nakugaon	5,785	-	-	-	-	-	-	-	-	-	5,785	50,026
26	Repair of Others building & Infrastructure at Nakugaon	44,742	-	-	-	-	-	-	-	-	-	44,742	351,353
27	Repairs & Maintenance (Sonahat)	-	-	-	-	-	-	-	-	-	-	-	-
28	Repair of Electric Infrastructure at Sonahat	241,146	-	-	-	-	-	-	-	-	-	241,146	174,690
29	Repair of Machine & Equipment at Sonahat	80,100	-	-	-	-	-	-	-	-	-	80,100	529,131
30	Repair of Others building & Infrastructure At Sonahat	208,567	-	-	-	-	-	-	-	-	-	208,567	561,958
31	Repairs & Maintenance (Tamabil)	-	-	-	-	-	-	-	-	-	-	-	-
32	Repair of Electric Infrastructure at Tamabil	335,107	-	-	-	-	-	-	-	-	-	335,107	233,172
33	Repair of Machine & Equipment at Tamabil	244,500	-	-	-	-	-	-	-	-	-	244,500	322,728
34	Repair of Office Equipment at Tamabil	19,540	-	-	-	-	-	-	-	-	-	19,540	-
35	Repair of Others building & Infrastructure At Tamabil	134,045	-	-	-	-	-	-	-	-	-	134,045	733,842
<b>F</b>	<b>Capital Expenses</b>	<b>187,595,913</b>	-	-	-	-	-	-	-	-	-	<b>187,595,913</b>	<b>90,935,003</b>
1	Consultancy fee	-	-	-	-	-	-	-	-	-	-	-	2,500,000
2	Furniture Supply at Bhomra port	-	-	-	-	-	-	-	-	-	-	-	292,100
16	Cons of Approach road at bhomra	-	-	-	-	-	-	-	-	-	-	-	1,811,741
17	Computer & Software at burimari	-	-	-	-	-	-	-	-	-	-	-	1,463,565



Sl. No.	Particulars	Head Office	Branch	Barimari	Abkhara	Bhokra	Rekha	Famali	Banahat	Belaha	Chakraborty	Belaha	30 June 2014	30 June 2013
19	Re-cons of RCC approach road at barimari	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Supply of sofa at akhara	-	-	-	-	-	-	-	-	-	-	-	-	1,16,168
37	<b>Assets (Head office):</b>	-	-	-	-	-	-	-	-	-	-	-	-	384,780
38	SASEC IT FSD project	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
39	Computer & Relivants	153,029	-	-	-	-	-	-	-	-	-	-	1,000,000	
40	Furniture & Office Equipment	280,064	-	-	-	-	-	-	-	-	-	-	153,029	
41	Others Building & Infrastructure	51,106,862	-	-	-	-	-	-	-	-	-	-	280,064	
42	<b>Assets (Benapole):</b>	-	-	-	-	-	-	-	-	-	-	-	-	
43	Automation	8,981,500	-	-	-	-	-	-	-	-	-	-	-	
44	Electric Equipment	204,180	-	-	-	-	-	-	-	-	-	-	8,981,500	
45	ICT Equipments	189,900	-	-	-	-	-	-	-	-	-	-	204,180	
46	Others Building & Infrastructure	438,831	-	-	-	-	-	-	-	-	-	-	2,970,585	
47	<b>Assets (Bhokra):</b>	-	-	-	-	-	-	-	-	-	-	-	-	
48	Roofing at bhokra	442,942	-	-	-	-	-	-	-	-	-	-	-	
49	Land Acquisition	82,814,860	-	-	-	-	-	-	-	-	-	-	-	
50	<b>Assets (Burimari):</b>	-	-	-	-	-	-	-	-	-	-	-	-	
51	Others Building & Infrastructure	1,512,027	-	-	-	-	-	-	-	-	-	-	-	
52	<b>Assets (Govrakura):</b>	-	-	-	-	-	-	-	-	-	-	-	-	
53	Others Building & Infrastructure	500,000	-	-	-	-	-	-	-	-	-	-	-	
54	<b>Assets (Nakugaon):</b>	-	-	-	-	-	-	-	-	-	-	-	-	
55	Electric Equipment	1,450,764	-	-	-	-	-	-	-	-	-	-	-	
56	Roads & Highway	22,467,829	-	-	-	-	-	-	-	-	-	-	-	
57	<b>Assets (Sonahat):</b>	-	-	-	-	-	-	-	-	-	-	-	-	
58	Protection Wall	9,336,940	-	-	-	-	-	-	-	-	-	-	-	
59	Health provision & Water Supply	758,237	-	-	-	-	-	-	-	-	-	-	-	
60	<b>Assets (Tamabil):</b>	-	-	-	-	-	-	-	-	-	-	-	-	
61	Others Building & Infrastructure	5,957,948	-	-	-	-	-	-	-	-	-	-	-	
<b>G. Other Operating Expenses</b>														
1	Hamalage & Cargo container	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>H. Investment</b>														
1	FDR	367,595,837	200,374,976	-	-	110,372,051	-	164,434	-	-	-	-	678,507,297	1,967,617,714
2	TDS of Interest Charge (FDR)	360,000,000	200,000,000	-	-	110,000,000	-	-	-	-	-	-	670,000,000	1,955,000,000
3	Excise Duty on FDR	6,795,837	314,976	-	-	282,051	-	134,434	-	-	-	-	7,527,297	10,364,797
		800,000	60,000	-	-	90,000	-	30,000	-	-	-	-	980,000	2,252,917
<b>I. Other Expenses</b>														
1	Water & sewerage	8,674,975	-	-	-	-	-	-	-	-	-	-	8,674,975	10,201,906
2	welfare Fund (praason)	1,560	-	-	-	-	-	-	-	-	-	-	1,560	1,560
3	Group Insurance	9,750	-	-	-	-	-	-	-	-	-	-	9,750	9,300
4	House Rent (for salary deduct)	6,500	-	-	-	-	-	-	-	-	-	-	6,500	6,220
5	Gas Bill (for salary deduct)	933,400	-	-	-	-	-	-	-	-	-	-	933,400	911,340
6	Car Installment (for salary deduct)	25,950	-	-	-	-	-	-	-	-	-	-	25,950	23,400
7	Salary deduction (GPF bsbk)	632,381	-	-	-	-	-	-	-	-	-	-	632,381	624,100
8	Salary deduction for payments (GPF of praason)	5,582,529	-	-	-	-	-	-	-	-	-	-	5,582,529	6,573,672
9	Municipal TAX (praason)	1,074,600	-	-	-	-	-	-	-	-	-	-	1,074,600	1,009,000
10	Others deduction (praason)	240	-	-	-	-	-	-	-	-	-	-	240	240
11	VAT Received from Auction	13,265	-	-	-	-	-	-	-	-	-	-	13,265	9,820
12	TAX Received from Auction	-	-	-	-	-	-	-	-	-	-	-	-	328,036
		-	-	-	-	-	-	-	-	-	-	-	-	463,018



No.	Particulars	Head Office	Benapole	Durjanga	Akshaya	Bhanga	Sakuram	Farakhat	Amshat	Belonia	Chandernagar	Shyamb	30 June 2013	30 June 2014
13	GPP Loan provision (for salary deduct)	350,000	-	-	-	-	-	-	-	-	-	-	350,000	-
14	Salary deduction income tax paid	144,800	-	-	-	-	-	-	-	-	-	-	144,800	243,300
	<b>J. Advance Payment</b>	<b>433,572,026</b>	-	-	-	-	-	-	-	-	-	-	<b>433,572,026</b>	<b>1,194,952,043</b>
1	Advance Income Tax Payment	420,000,000	-	-	-	-	-	-	-	-	-	-	420,000,000	360,000,000
2	Advance Payment	13,572,026	-	-	-	-	-	-	-	-	-	-	13,572,026	3,069,468
3	Loan paid to project	-	-	-	-	-	-	-	-	-	-	-	-	831,882,575
	<b>K. Deduction Payment / Refund</b>	<b>2,469,944</b>	-	-	-	-	-	-	-	-	-	-	<b>2,469,944</b>	<b>9,076,059</b>
1	Security deposit (Back)	2,469,944	-	-	-	-	-	-	-	-	-	-	2,469,944	9,076,059
2	Tax Paid with AIT	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Income tax paid	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Source TAX Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
5	VAT Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Expenses This Year</b>	<b>2,246,661,303</b>	<b>765,468,223</b>	<b>534,061,547</b>	<b>12,010,967</b>	<b>369,330,103</b>	<b>15,216,562</b>	<b>334,207,889</b>	<b>105,437,208</b>	<b>553</b>	<b>9,180</b>	<b>787</b>	<b>4,382,404,321</b>	<b>5,754,036,309</b>
	<b>L. Closing Balance</b>	<b>1,090,170,156</b>	<b>211,652,395</b>	<b>119,118,666</b>	<b>9,747,078</b>	<b>179,766,991</b>	<b>35,509,484</b>	<b>55,933,146</b>	<b>71,418,642</b>	<b>502,264</b>	<b>13,231,090</b>	<b>1,435,601</b>	<b>1,788,485,511</b>	<b>1,083,739,076</b>
1	Cash in Hand	33,561	-	-	-	-	-	-	-	-	-	-	33,561	-
2	Cash at Bank	1,090,136,595	211,652,395	119,118,666	9,747,078	179,766,991	35,509,484	55,933,146	71,418,642	502,264	13,231,090	1,435,601	1,788,451,950	1,083,739,076
	<b>Total</b>	<b>3,336,831,459</b>	<b>977,120,617</b>	<b>653,180,213</b>	<b>21,758,045</b>	<b>549,097,094</b>	<b>50,726,046</b>	<b>390,141,035</b>	<b>176,855,849</b>	<b>502,816</b>	<b>13,240,270</b>	<b>1,436,388</b>	<b>6,170,889,833</b>	<b>6,837,775,385</b>

  
 Director Accounts  
 পরিচালক (হিসাব)  
 বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ  
 ঢাকা

  
 Director Audit  
 ড. মোঃ হাবিবুর রশীদ  
 পরিচালক (অডিট) অঃ দাঃ  
 বাহুবল, ঢাকা।



## BANGLADESH LAND PORT AUTHORITY (BLPA)

### Notes to the Accounts

For the year ended 30 June, 2023

#### 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, Sonamasjid, 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.

#### Running (Own Operated) Land Port:

- |                           |                                |
|---------------------------|--------------------------------|
| 1. Benapole Port, Jessore | 2. Burimari Port, Lalmonirhat  |
| 3. Bhomra Port, Shatkhira | 4. Tamabil Port, Sylhet        |
| 5. Nakugaw Port, Sherpur  | 6. Akhawara Port, Brahmanbaria |
| 7. Belonia Port, Feni     |                                |

#### Running (BOT Operated) Land Port:

- |                                      |                            |
|--------------------------------------|----------------------------|
| 1. Sonamasjid Port, Chapai Nawabgonj | 2. Hili Port, Dijanpur     |
| 3. Bangla Bandha Port, Panchagar     | 4. Bianibazar Port, Sylhet |
| 5. Teknaf Port, Cox's Bazar          |                            |

#### Under Development Land Port:

- |                                     |                             |
|-------------------------------------|-----------------------------|
| 1. Ramgarh Port, Khagrachhari       | 2. Balla Port, Hobiganj     |
| 3. Birol Port, Dinajpur             | 4. Darshana Port, Chuadanga |
| 5. Tegamukh Port, Barkal, Rangamati | 6. Haluaghat, Mymensingh    |
| 7. Bibirbazar, Comilla              | 8. Bhurungamari, kurigram   |
| 9. Domar, Nilphamari                | 10. Jibon Nagar, Chuadanga  |
| 11. Bokshigonj, Jamalpur            | 12. Gobrakura-Koraituli     |

#### Proposed Land Port:

- |                          |                              |
|--------------------------|------------------------------|
| 1. Pragpur Port, Kushtia | 2. Mujibnagar Port, Meherpur |
|--------------------------|------------------------------|

#### 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

**Significant of Accounting Policies:**

**I. Accounting Basis and Preparation of Financial Statements:**

The Financial Statements have been prepared in accordance with the International Accounting Standard (IAS) 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. Intercom, 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. Both Room and Latrine	10%
16. Barrack	10%
17. Open stake Yard	10%
18. Truck Terminal	10%
19. Weighting Scale	20%
20. Transformer	20%
21. Jetty Poltun	10%
22. CCTV	20%
23. Development Works and Construction	20%
24. Palasaiding work	20%
25. Observation tower	20%

**iv. Provision for Income Tax:**

Provision for income tax has been made in the accounts at the rate applicable for the company as per Income Tax Ordinance 2023.

**v. Functional and Presentational Currency:**

These financial statements are prepared in Bangladesh Taka (Taka/BDT), which is the Company's functional currency. All financial information's presented in Taka have been rounded off to the nearest integer.

**vi. Reporting Period:**

These financial statements of the Company cover the financial year from 01st July 2022 to 30th June 2023 with comparative figures for the financial year from 01st July 2021 to 30th June 2022 is followed consistently.

**vii. Events after the reporting period:**

Events after the financial position date that provide additional information about the Company's position at the reporting date are reflected in the financial statements. Events after the reporting date that are not adjusting events are disclosed in the notes when material.

**viii. General:**

Previous period's figures have been rearranged, wherever considered necessary, to conform to current year's presentation.

# BANGLADESH LAND PORT AUTHORITY (BLPA)

## Notes to the Financial Statements For the year ended 30 June, 2023

Particulars	Notes	Amount in Taka	
		30-June-2023	30-June-2022
<b>4.00 Property, Plant &amp; Equipment:</b>			
<b>At Cost:</b>			
Opening Balance		1,885,837,736	1,785,918,115
Add: Addition during the year		197,948,710	99,919,621
Less: Adjustment during the year		-	-
		<b>2,083,786,446</b>	<b>1,885,837,736</b>
<b>Accumulated Depreciation:</b>			
Opening Balance		737,703,888	680,193,960
Add: Depreciation Charged during the year		60,863,789	57,509,927
Less: Adjustment during the year		-	-
		<b>798,567,677</b>	<b>737,703,888</b>
<b>Closing Balance at WDV</b>		<b>1,285,218,769</b>	<b>1,148,133,848</b>
The details of Property, Plant & Equipment have been given in <b>Schedule-A</b>			
<b>5.00 Investment in FDR</b>			
Opening Balance		5,143,941,324	4,611,188,076
Add: Addition during the year		670,000,000	1,955,000,000
Add: Interest during the year		311,637,346	291,286,334
		<b>6,125,578,670</b>	<b>6,857,474,410</b>
Less: Encashment of FDR		618,845,096	1,591,461,698
Less: Encashment of Interest on FDR		29,366,435	88,649,070
Less: TDS of Interest Charge		47,121,437	29,084,859
Less: Excise Duty on FDR		3,794,352	4,337,459
<b>Closing Balance</b>		<b>5,426,451,349</b>	<b>5,143,941,324</b>
<b>6.00 Advances, Deposits and Prepayments</b>			
Opening Balance		9,871,944	9,049,685
Add: Payment during this year		13,572,026	3,069,468
		<b>23,443,970</b>	<b>12,119,153</b>
Less: Adjustment during the year		8,454,910	1,606,075
Less: Realized during this year		423,712	641,134
<b>Closing Balance</b>		<b>14,565,348</b>	<b>9,871,944</b>
<b>7.00 Long Term Loan</b>			
<b>Opening Balance</b>		-	-
SASEC Road Connectivity Project		-	-
Add: Payment during this year		<b>300,000,000</b>	-
DSL Loan Installment-1		200,000,000	-
DSL Loan Installment-2		100,000,000	-
<b>Total Short Term Loan</b>		<b>300,000,000</b>	-
Less: Adjustment during the year		-	-
SASEC Road Connectivity Project		-	-
<b>Closing Balance</b>		<b>300,000,000</b>	-
<b>8.00 Short Term Loan</b>			
<b>Opening Balance</b>		<b>1,038,693,510</b>	<b>801,118,761</b>
Belonia port Development Project		371,872	371,872
BRCP Project		206,439,063	720,746,888
Terminal Project Loan (Benapole)		831,882,575	-
Govrakura-Karaitoli port Development Project		-	80,000,000
Add: Payment during this year		-	<b>831,882,575</b>



Particulars	Notes	Amount in Taka	
		30-June-2023	30-June-2022
Terminal Project Loan (Benapole)		-	831,882,575
BRCP Project		-	-
Govrakura-Karaitoli port Development Project		-	-
Belonia port Development Project		-	-
<b>Total Short Term Loan</b>		<b>1,038,693,510</b>	<b>1,633,001,336</b>
<b>Less: Adjustment during the year</b>		<b>192,824,619</b>	<b>594,307,825</b>
Govrakura-Karaitoli port Development Project		-	80,000,000
BRCP loan recovery		42,824,619	514,307,825
Benapole Vehicle Terminal Project Loan recovery		150,000,000	-
<b>Closing Balance</b>		<b>845,868,891</b>	<b>1,038,693,511</b>
<b>9.00 Trade and Other Receivable</b>			
Sonamasjid Port	9.01	27,593,867	31,653,180
Panama Hili Port	9.02	11,882,252	17,217,319
United Land Port -Tacknaf	9.03	1,947,567	10,242,830
Bibir Bazar Land Port	9.04	12,400,459	10,708,654
Bangla Bandha - Panchagar	9.05	5,165,764	5,180,626
		<b>58,989,909</b>	<b>75,002,609</b>
<b>9.01 Sonamasjid Port</b>			
Opening Balance		31,653,180	30,900,277
Add: Income during this year		106,123,723	102,130,637
		<b>137,776,903</b>	<b>133,030,914</b>
Less: Received during this year		107,810,036	99,004,734
Less: Income Adjustment during this year		2,373,000	2,373,000
<b>Closing Balance</b>		<b>27,593,867</b>	<b>31,653,180</b>
<b>9.02 Panama Hili Port</b>			
Opening Balance		17,217,319	19,577,226
Add: Income during this year		68,701,057	84,646,397
		<b>85,918,376</b>	<b>104,223,623</b>
Less: Income Adjustment during this year		1,425,000	1,425,000
Less: Received during this year		72,611,124	85,581,305
<b>Closing Balance</b>		<b>11,882,252</b>	<b>17,217,319</b>
<b>9.03 United Land Port -Tacknaf</b>			
Opening Balance		10,242,830	15,395,614
Add: Income during this year		77,447,427	93,635,265
		<b>87,690,257</b>	<b>109,030,879</b>
Less: Income Adjustment during this year		-	-
Less: Received during this year		85,742,690	98,788,049
<b>Closing Balance</b>		<b>1,947,567</b>	<b>10,242,830</b>
<b>9.04 Bibir Bazar Land Port</b>			
Opening Balance		10,708,654	9,128,222
Add: Income during this year		1,924,372	1,980,983
		<b>12,633,026</b>	<b>11,109,205</b>
Less: Income Adjustment during this year		-	-
Less: Received during this year		232,567	400,551
<b>Closing Balance</b>		<b>12,400,459</b>	<b>10,708,654</b>
<b>9.05 Bangla Bandha - Panchagar</b>			
Opening Balance		5,180,626	3,428,811
Add: Income during this year		42,062,742	36,853,571
		<b>47,243,368</b>	<b>40,282,382</b>
Less: Income Adjustment during this year		362,500	362,500
Less: Received during this year		41,715,104	34,739,256
<b>Closing Balance</b>		<b>5,165,764</b>	<b>5,180,626</b>

Particulars	Notes	Amount in Taka	
		30-June-2023	30-June-2022
<b>10.00 Advance Income Tax</b>			
Opening Balance		1,235,925,995	845,370,866
<b>Add:</b> Addition during the year	<b>10.01</b>	472,567,792	390,555,129
<b>Add:</b> Previous Year Adjustment (TDS on FDR)		-	-
		<b>1,708,493,787</b>	<b>1,235,925,995</b>
<b>Less:</b> Adjustment during the year		-	-
<b>Closing Balance</b>		<b>1,708,493,787</b>	<b>1,235,925,995</b>
<b>10.01 Addition During the Year</b>			
Advance Income Tax u/s 64 (Assessment year 2023-24)		420,000,000	360,000,000
TDS on FDR Interest		47,121,437	29,084,859
TDS on Bank Interest		5,446,354	1,470,270
<b>Closing Balance</b>		<b>472,567,792</b>	<b>390,555,129</b>
<b>11.00 Cash and Cash Equivalents:</b>			
Cash in Hand	<b>11.01</b>	33,561	-
Cash at Bank	<b>11.02</b>	1,807,401,320	1,104,238,159
		<b>1,807,434,881</b>	<b>1,104,238,159</b>
<b>11.01 Cash in Hand:</b>			
Head Office		33,561	-
Benapole		-	-
Burimary		-	-
Akhawara		-	-
Bhomra		-	-
Nakugaon		-	-
Tamabil		-	-
Sonahat		-	-
		<b>33,561</b>	<b>-</b>
<b>11.02 Cash at Bank:</b>			
<b>Head Office:</b>		<b>1,090,136,595</b>	<b>466,152,846</b>
1. Janata Bank (Bangla Motor Branch-Dhaka) STD-196		501,087,998	(22,809,214)
2. Sonali Bank (Karwan Bazar Branch-Dhaka)-STD-778/641		463,305,653	410,893,737
3. Sonali Bank (Comilla Corporate Branch-Comilla)-SND-737		2,284,935	2,022,291
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		53,704,705	28,387,450
7. Sonali Bank (Hakimpur Branch-Dinajpur) SND-0076		38,006,760	13,136,489
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
10. Sonali Bank (Tetulia Branch-Panchaghor)-SND-01		31,733,332	34,508,881
<b>Benapole:</b>		<b>211,652,395</b>	<b>200,657,605</b>
1. Janata Bank (Benapole Branch-Jessore)-CD-652/2		717	717
2. Sonali Bank (Benapole Branch-Jessore)-CD-1308		40,028,690	21,245,296
3. Janata Bank (Benapole Branch-Jessore)-STD-05/54		171,622,988	179,411,591
<b>Burimary:</b>		<b>119,118,666</b>	<b>132,379,751</b>
1. Janata Bank (Burimary Branch-Lalmonirhat)-SND-10		119,118,666	132,379,751
<b>Akhawara:</b>		<b>9,747,078</b>	<b>10,951,718</b>
1. Sonali Bank (Akhawara Branch-B.Baria)-SND-0828		9,747,078	10,951,718
<b>Bhomra:</b>		<b>179,766,991</b>	<b>132,297,749</b>
1. Sonali Bank Ltd. (Bhomra Branch)-SND-002		179,766,991	132,297,749
<b>Nakugaon:</b>		<b>35,509,484</b>	<b>27,262,167</b>
1. Sonali Bank Ltd. (Nalitabari Sherpur Branch)-SND-0056		35,509,484	27,262,167
<b>Tamabil:</b>		<b>55,933,146</b>	<b>78,778,410</b>
1. Agrani Bank Ltd. (Tamabil Branch)-A/C No. 1063632		55,933,146	78,778,410

Particulars	Notes	Amount in Taka	
		30-June-2023	30-June-2022
<b>Sonahat:</b>		<b>71,418,642</b>	<b>35,258,830</b>
1. Janata Bank (Burungamari Branch)-SND-36531		71,418,642	35,258,830
<b>Belonia:</b>		<b>502,264</b>	-
1. Janata Bank (Parashuram Branch)-SND-57814		502,264	-
<b>Gobrakura-Koraituli:</b>		<b>13,231,090</b>	-
1. Agrani Bank Ltd. (Dhara Bazar Branch)-STD-701370		13,231,090	-
<b>Sheola:</b>		<b>1,435,601</b>	-
1. Agrani Bank Ltd. (Beani Bazar Branch)-STD-19961		1,435,601	-
<b>VAT Accounts (All Port):</b>		<b>18,949,370</b>	<b>20,499,083</b>
1. Sonali Bank Ltd. (Benapole Branch)-CAGOV-2306902001309		1,914,644	1,918,980
2. Janata Bank Ltd. (Burimary Branch)-SND-0100088217661		5,394,390	7,015,122
3. Sonali Bank Ltd. (Akhawara Branch)-SND-1401004000839		17,821	46,222
4. Sonali Bank Ltd. (Bhomra Branch)-SNDS-2821110000003		4,909,545	5,601,286
5. Sonali Bank Ltd. (Nakugaon Branch)-SNDS-6205110000057		395,808	9,813
6. Agrani Bank Ltd. (Tamabil Branch)-STD-0200011063791		3,851,317	4,111,772
7. Janata Bank Ltd. (Sonahat Branch)-SND-0100135033248		1,908,901	1,795,888
8. Janata Bank Ltd. (Parashuram Branch)-SND-0100239283432		8,372	-
9. Agrani Bank Ltd. (Dhara Bazar Branch)-STD-0200018701371		333,604	-
10. Agrani Bank Ltd. (Beani Bazar Branch)-STD-0200020619771		214,968	-
		<b>1,807,401,320</b>	<b>1,104,238,159</b>
<b>12.00 Fund Account:</b>			
Opening Balance		274,187,504	274,187,504
Add: Received during this year		-	-
		<b>274,187,504</b>	<b>274,187,504</b>
Less: Refund during the year		-	-
<b>Closing Balance</b>		<b>274,187,504</b>	<b>274,187,504</b>
<b>13.00 Government Equity Fund:</b>			
Opening Balance		1,658,981	1,658,981
Add: Received during this year		-	-
		<b>1,658,981</b>	<b>1,658,981</b>
Less: Refund during the year		-	-
<b>Closing Balance</b>		<b>1,658,981</b>	<b>1,658,981</b>
<b>14.00 Government Loan:</b>			
Opening Balance		50,000,000	50,000,000
Add: Received during this year		-	-
		<b>50,000,000</b>	<b>50,000,000</b>
Less: Refund during the year		-	-
<b>Closing Balance</b>		<b>50,000,000</b>	<b>50,000,000</b>
<b>15.00 Government Grants:</b>			
Opening Balance		103,615,815	103,615,815
Add: Received during this year		-	-
		<b>103,615,815</b>	<b>103,615,815</b>
Less: Refund during the year		-	-
<b>Closing Balance</b>		<b>103,615,815</b>	<b>103,615,815</b>
<b>16.00 Security Fund (BOT Port)</b>			
Opening Balance		44,784,000	48,944,500
Add: Received during this year		-	-
		<b>44,784,000</b>	<b>48,944,500</b>
Less: Refund during the year		4,160,500	4,160,500
<b>Closing Balance</b>		<b>40,623,500</b>	<b>44,784,000</b>

Particulars	Notes	Amount in Taka	
		30-June-2023	30-June-2022
<b>16.01 Sonamasjid Port</b>			
Opening Balance		21,357,000	23,730,000
Add: Addition during this year		-	-
		<b>21,357,000</b>	<b>23,730,000</b>
Less: Liquidity Damage		-	-
Less: Advance return during this year (Adjustment)		2,373,000	2,373,000
<b>Closing Balance</b>		<b>18,984,000</b>	<b>21,357,000</b>
<b>16.02 Panama Hili Port</b>			
Opening Balance		17,100,000	18,525,000
Add: Addition during this year		-	-
		<b>17,100,000</b>	<b>18,525,000</b>
Less: Advance return during this year (Adjustment)		1,425,000	1,425,000
<b>Closing Balance</b>		<b>15,675,000</b>	<b>17,100,000</b>
<b>16.03 Bangla Bandha - Panchagar</b>			
Opening Balance		2,900,000	3,262,500
Add: Addition during this year		-	-
		<b>2,900,000</b>	<b>3,262,500</b>
Less: Advance return during this year (Adjustment)		362,500	362,500
<b>Closing Balance</b>		<b>2,537,500</b>	<b>2,900,000</b>
<b>16.04 Bibir Bazar Land Port</b>			
Opening Balance		5,800,000	5,800,000
Add: Addition during this year		-	-
		<b>5,800,000</b>	<b>5,800,000</b>
Less: Advance return during this year (Adjustment)		-	-
<b>Closing Balance</b>		<b>5,800,000</b>	<b>5,800,000</b>
<b>17.00 Reserve &amp; Surplus:</b>			
Opening Balance		7,253,443,609	6,048,571,446
Add: Excess of Income over Expenditure		1,264,152,974	1,204,872,162
		<b>8,517,596,583</b>	<b>7,253,443,609</b>
Less: Perior year adjustment		-	-
<b>Closing Balance</b>		<b>8,517,596,583</b>	<b>7,253,443,609</b>
<b>18.00 Liabilities for Expenses:</b>			
Opening Balance		1,106,008	1,692,402
Add: Provision for Operating Expenses	N-22	-	-
Add: Provision for Administrative Expenses	N-23	156,250	156,250
Add: Salary deduction & Others received	N-22 (i)	9,872,993	10,098,610
		<b>11,135,250</b>	<b>11,947,262</b>
Less: Outstanding payment for Operating Expenses	N-22	-	758,148
Less: Outstanding payment for Administrative Expenses	N-23	-	-
Less: Salary deduction & Others payments	N-27	8,674,975	10,083,106
<b>Closing Balance</b>		<b>2,460,275</b>	<b>1,106,008</b>
<b>19.00 Liabilities for Other Finance:</b>			
Security deposit	19.01	17,043,769	7,110,752
VAT Account	19.02	-	-
Tax Account	19.03	101,174	-
VAT Account (Port Income)	19.04	18,949,370	20,499,083
		<b>36,094,313</b>	<b>27,609,835</b>

Particulars	Notes	Amount in Taka	
		30-June-2023	30-June-2022
<b>19.01 Security deposit:</b>			
Opening Balance		7,110,752	7,096,803
Add: Addition during this year (Capital Expenditure)		10,352,797	8,984,618
Add: Addition during this year (Others)		2,050,164	105,390
		<b>19,513,713</b>	<b>16,186,811</b>
Less: Adjustment during the year		2,469,944	9,076,059
<b>Closing Balance</b>		<b>17,043,769</b>	<b>7,110,752</b>
<b>19.02 VAT Account (Expenditure):</b>			
Opening Balance		-	-
Add: Addition during this year		52,483,384	51,428,315
		<b>52,483,384</b>	<b>51,428,315</b>
Less: Adjustment during the year		52,483,384	51,428,315
<b>Closing Balance</b>		<b>-</b>	<b>-</b>
<b>19.03 Tax Account (Expenditure):</b>			
Opening Balance		-	-
Add: Addition during this year		42,639,144	41,965,370
		<b>42,639,144</b>	<b>41,965,370</b>
Less: Adjustment during the year		42,537,970	41,965,370
<b>Closing Balance</b>		<b>101,174</b>	<b>-</b>
<b>19.04 VAT Account (All Port):</b>			
Opening Balance		20,499,083	3,437,808
Add: VAT Received during this year		215,840,320	218,946,780
Add: Net Interest Applied		71,786	39,836
		<b>236,411,189</b>	<b>222,424,424</b>
Less: TDS On Interest		21,506	5,258
Less: Refund during the year		217,440,313	201,920,083
<b>Closing Balance</b>		<b>18,949,370</b>	<b>20,499,083</b>
<b>19.4.1 VAT Account - Benapole Port</b>			
Opening Balance		1,918,980	363,465
Add: VAT Received during this year		7,313,597	1,918,980
Add: Net Interest Applied		-	-
		<b>9,232,577</b>	<b>2,282,445</b>
Less: TDS On Interest		-	-
Less: Refund during the year		7,317,933	363,465
<b>Closing Balance</b>		<b>1,914,644</b>	<b>1,918,980</b>
<b>19.4.2 VAT Account - Burimari Port</b>			
Opening Balance		7,015,122	2,323,867
Add: VAT Received during this year		78,999,311	87,147,724
Add: Net Interest Applied		-	-
		<b>86,014,433</b>	<b>89,471,591</b>
Less: TDS On Interest		-	-
Less: Refund during the year		80,620,043	82,456,469
<b>Closing Balance</b>		<b>5,394,390</b>	<b>7,015,122</b>
<b>19.4.3 VAT Account - Akhawara Port</b>			
Opening Balance		46,222	85,424
Add: VAT Received during this year		1,576,686	1,397,957
Add: Net Interest Applied		-	-
		<b>1,622,908</b>	<b>1,483,381</b>
Less: TDS On Interest		-	-
Less: Refund during the year		1,605,087	1,437,159
<b>Closing Balance</b>		<b>17,821</b>	<b>46,222</b>



Particulars	Notes	Amount in Taka	
		30-June-2023	30-June-2022
<b>19.4.4 VAT Account - Bhomra Port</b>			
Opening Balance		5,601,286	143,723
Add: VAT Received during this year		58,503,506	58,934,116
Add: Net Interest Applied		68,608	28,856
		<b>64,173,400</b>	<b>59,106,695</b>
Less: TDS On Interest		20,583	3,611
Less: Refund during the year		59,243,272	53,501,798
<b>Closing Balance</b>		<b>4,909,545</b>	<b>5,601,286</b>
<b>19.4.5 VAT Account - Nakugaon Port</b>			
Opening Balance		9,813	24,869
Add: VAT Received during this year		3,395,787	4,369,388
Add: Net Interest Applied		2,966	10,980
		<b>3,408,566</b>	<b>4,405,237</b>
Less: TDS On Interest		891	1,647
Less: Refund during the year		3,011,867	4,393,777
<b>Closing Balance</b>		<b>395,808</b>	<b>9,813</b>
<b>19.4.6 VAT Account - Tamabil Port</b>			
Opening Balance		4,111,772	323
Add: VAT Received during this year		42,711,100	43,716,316
Add: Net Interest Applied		-	-
		<b>46,822,872</b>	<b>43,716,639</b>
Less: TDS On Interest		-	-
Less: Refund during the year		42,971,555	39,604,867
<b>Closing Balance</b>		<b>3,851,317</b>	<b>4,111,772</b>
<b>19.4.7 VAT Account - Sonahat Port</b>			
Opening Balance		1,795,888	496,137
Add: VAT Received during this year		21,113,472	21,462,299
Add: Net Interest Applied		-	-
		<b>22,909,360</b>	<b>21,958,436</b>
Less: TDS On Interest		-	-
Less: Refund during the year		21,000,459	20,162,548
<b>Closing Balance</b>		<b>1,908,901</b>	<b>1,795,888</b>
<b>19.4.8 VAT Account - Belonia Port</b>			
Opening Balance		-	-
Add: VAT Received during this year		73,080	-
Add: Net Interest Applied		-	-
		<b>73,080</b>	<b>-</b>
Less: TDS On Interest		-	-
Less: Refund during the year		64,708	-
<b>Closing Balance</b>		<b>8,372</b>	<b>-</b>
<b>19.4.9 VAT Account - Gobrakura-Koraituli Port</b>			
Opening Balance		-	-
Add: VAT Received during this year		1,938,418	-
Add: Net Interest Applied		-	-
		<b>1,938,418</b>	<b>-</b>
Less: TDS On Interest		-	-
Less: Refund during the year		1,604,814	-
<b>Closing Balance</b>		<b>333,604</b>	<b>-</b>



Particulars	Notes	Amount in Taka	
		30-June-2023	30-June-2022
<b>19.4.10 VAT Account - Sheola Port</b>			
Opening Balance		-	-
Add: VAT Received during this year		215,363	-
Add: Net Interest Applied		212	-
		<u>215,575</u>	-
Less: TDS On Interest		32	-
Less: Refund during the year		575	-
<b>Closing Balance</b>		<u><u>214,968</u></u>	-
<b>20.00 Provision for Income Tax:</b>			
Opening Balance		1,999,401,638	1,597,777,584
Add: Provision during this year	19.01	421,384,325	401,624,054
Add: Previous year adjustment (TDS on FDR)		-	-
		<u>2,420,785,963</u>	<u>1,999,401,638</u>
Less: Adjustment during the year		-	-
Assessment Year 2016-17		-	-
Assessment Year 2017-18		-	-
<b>Closing Balance</b>		<u><u>2,420,785,963</u></u>	<u><u>1,999,401,638</u></u>
<b>20.01 Provision during this year:</b>			
<b>Net profit before tax</b>		<b>1,685,537,299</b>	<b>1,606,496,216</b>
Provision for Income tax @ 25% on net Profit		421,384,325	401,624,054
		<u><u>421,384,325</u></u>	<u><u>401,624,054</u></u>



Note: 21  
Operating Income

Sl No	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Belonia	Gobrakura-Koraituli	Sheola	Total (Tk.) 30 June, 2023	Total (Tk.) 30 June, 2022
1	Total Revenue	-	733,657,951	520,495,987	10,599,682	390,043,284	22,701,977	285,291,423	140,150,563	499,132	13,154,218	1,434,975	2,118,029,192	2,178,344,257
2	Sonamosjid Port	102,823,723	-	-	-	-	-	-	-	-	-	-	102,823,723	98,830,637
3	Hili Port	67,276,057	-	-	-	-	-	-	-	-	-	-	67,276,057	83,221,397
4	Bibir Bazar Land Port	1,259,372	-	-	-	-	-	-	-	-	-	-	1,259,372	1,315,982
5	Banglabandha Port	41,562,742	-	-	-	-	-	-	-	-	-	-	41,562,742	36,353,571
6	Teknaf Port	76,347,427	-	-	-	-	-	-	-	-	-	-	76,347,427	92,635,265
7	Others income	-	-	-	-	-	-	-	-	-	-	-	-	1,024,580
	<b>Total Receipts</b>	<b>289,269,321</b>	<b>733,657,951</b>	<b>520,495,987</b>	<b>10,599,682</b>	<b>390,043,284</b>	<b>22,701,977</b>	<b>285,291,423</b>	<b>140,150,563</b>	<b>499,132</b>	<b>13,154,218</b>	<b>1,434,975</b>	<b>2,407,298,513</b>	<b>2,491,725,690</b>
	<b>Add: Provision During the Year</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Sonamosjid Port	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hili Port	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Bibir Bazar Land Port	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Banglabandha Port	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Teknaf Port	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Others income	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Receipts (Others)</b>	<b>289,269,321</b>	<b>733,657,951</b>	<b>520,495,987</b>	<b>10,599,682</b>	<b>390,043,284</b>	<b>22,701,977</b>	<b>285,291,423</b>	<b>140,150,563</b>	<b>499,132</b>	<b>13,154,218</b>	<b>1,434,975</b>	<b>2,407,298,513</b>	<b>2,491,725,690</b>
	Less: Adjustment of last year provision	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>289,269,321</b>	<b>733,657,951</b>	<b>520,495,987</b>	<b>10,599,682</b>	<b>390,043,284</b>	<b>22,701,977</b>	<b>285,291,423</b>	<b>140,150,563</b>	<b>499,132</b>	<b>13,154,218</b>	<b>1,434,975</b>	<b>2,407,298,513</b>	<b>2,491,725,690</b>

Note: 22  
Non-Operating Income

Sl No	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Belonia	Gobrakura-Koraituli	Sheola	Total (Tk.) 30 June, 2023	Total (Tk.) 30 June, 2022
1	Bank Interest	22,249,345	-	67,153	206,645	2,423,941	715,562	2,299,369	1,446,456	3,685	86,052	1,413	29,499,621	14,492,882
2	FDR Interest	177,544,117	70,943,543	3,268,226	-	40,623,345	-	15,819,540	3,438,575	-	-	-	311,637,346	291,286,334
3	Sale of Auction	2,621,030	-	-	-	-	-	-	-	-	-	-	2,621,030	2,702,748
4	Tander Schedule	126,500	-	-	-	-	-	-	-	-	-	-	126,500	144,500
5	Fixed Royalty (Sonamosjid)	3,300,000	-	-	-	-	-	-	-	-	-	-	3,300,000	3,300,000
6	Fixed Royalty (Hili)	1,425,000	-	-	-	-	-	-	-	-	-	-	1,425,000	1,425,000
7	Fixed Royalty (Teknaf)	1,100,000	-	-	-	-	-	-	-	-	-	-	1,100,000	1,000,000
8	Fixed Royalty (Bibir Bazar)	665,000	-	-	-	-	-	-	-	-	-	-	665,000	665,000
9	Fixed Royalty (Banglabandha)	500,000	-	-	-	-	-	-	-	-	-	-	500,000	500,000
11	Misce. Income	144,760	-	-	-	67,839	46,340	-	-	-	-	-	258,939	30
12	Lease Income	-	-	-	-	-	-	-	-	-	-	-	-	1,075,401
13	Car Facility deduction from salary BSBK	54,086	-	-	-	-	-	-	-	-	-	-	54,086	-
14	Appointment income	6,817,550	-	-	-	-	-	-	-	-	-	-	6,817,550	-
15	Service Demerage	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Receipts</b>	<b>216,547,388</b>	<b>70,943,543</b>	<b>3,335,379</b>	<b>206,645</b>	<b>43,115,125</b>	<b>761,902,345</b>	<b>18,118,909</b>	<b>4,885,031</b>	<b>3,685</b>	<b>86,052</b>	<b>1,413</b>	<b>358,005,072</b>	<b>316,591,895</b>



SI No	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Belonia	Gobrakura-Koraituli	Sheola	Total (Tk.) 30 June, 2023	Total (Tk.) 30 June, 2022
<b>Add: Provision During the Year</b>														
1	Bank Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
2	FDR Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Sale of Auction	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Tander Schedule	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Misce. Income	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>216,547,388</b>	<b>70,943,543</b>	<b>3,335,379</b>	<b>206,645</b>	<b>43,115,125</b>	<b>761,902</b>	<b>18,118,909</b>	<b>4,885,031</b>	<b>3,685</b>	<b>86,052</b>	<b>1,413</b>	<b>358,005,072</b>	<b>316,591,895</b>
	Less: Adjustment of last year provision	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Non-Operating Income</b>	<b>216,547,388</b>	<b>70,943,543</b>	<b>3,335,379</b>	<b>206,645</b>	<b>43,115,125</b>	<b>761,902</b>	<b>18,118,909</b>	<b>4,885,031</b>	<b>3,685</b>	<b>86,052</b>	<b>1,413</b>	<b>358,005,072</b>	<b>316,591,895</b>

Note: 22 (f)

**Other Receipts (Salary deduction & Others**

SI No	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Belonia	Gobrakura-Koraituli	Sheola	Total (Tk.) 30 June, 2023	Total (Tk.) 30 June, 2022
1	Car Loan Installment (For salary deduct)	632,381	-	-	-	-	-	-	-	-	-	-	632,381	624,100
2	Car facility (for Salary deduct)	-	-	-	-	-	-	-	-	-	-	-	-	32,796
3	Gas bill (For salary deduct)	25,950	-	-	-	-	-	-	-	-	-	-	25,950	23,400
4	GPF pension (For salary deduct)	1,074,600	-	-	-	-	-	-	-	-	-	-	1,074,600	6,578,670
5	GPF Loan pension (For salary deduct)	250,000	-	-	-	-	-	-	-	-	-	-	250,000	1,009,000
6	Group Insurance (For salary deduct)	6,500	-	-	-	-	-	-	-	-	-	-	6,500	6,220
7	House Rent pension (For salary deduct)	933,400	-	-	-	-	-	-	-	-	-	-	933,400	964,250
8	Municipal Tax pension (For salary deduct)	240	-	-	-	-	-	240	-	-	-	-	240	240
9	Water & sewerage pension (For salary deduct)	1,560	-	-	-	-	-	1,560	-	-	-	-	1,560	1,560
10	Welfare Fund pension (For salary deduct)	9,750	-	-	-	-	-	9,750	-	-	-	-	9,750	9,300
11	GPF BSBK (For salary deduct)	3,447,565	2,779,217	237,322	-	289,962	-	-	-	-	-	-	6,754,066	-
12	Income Tax BSBK & Pension (For salary deduct)	141,300	-	-	-	-	-	-	-	-	-	-	141,300	138,300
13	Revenue Stamp deduction	29,980	-	-	-	-	-	-	-	-	-	-	29,980	28,700
14	VAT Received from Auction	-	-	-	-	-	-	-	-	-	-	-	-	672,254
15	Tax Received from Auction	-	-	-	-	-	-	-	-	-	-	-	-	-
16	TA/DA return	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Private Security Bill Return	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Salary Return	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Training fee Return	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Others Deduction	13,266	-	-	-	-	-	-	-	-	-	-	13,266	9,820
21	Cancel Cheque	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Unknown Figure	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Other Receipts</b>	<b>6,566,492</b>	<b>2,779,217</b>	<b>237,322</b>	<b>-</b>	<b>289,962</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,872,993</b>	<b>10,098,610</b>





No.	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Belonia	Gobrakura-Koraitoli	Sheola	Total 30-06-2023
38	Electric Bill (Nakugaon)	197,493	-	-	-	-	-	-	-	-	-	-	197,493
39	Labour Handling (Nakugaon)	6,800,000	-	-	-	-	-	-	-	-	-	-	6,800,000
40	Police, Answer & Private Security (Nakugaon)	689,180	-	-	-	-	-	-	-	-	-	-	689,180
41	Stationary (Nakugaon)	-	-	-	-	-	-	-	-	-	-	-	-
42	Printing (Nakugaon)	110,734	-	-	-	-	-	-	-	-	-	-	110,734
43	<b>Operating Expenses (Tamabil)</b>	-	-	-	-	-	-	-	-	-	-	-	-
44	Cleaning and Sweeping (Tamabil Port)	570,793	-	-	-	-	-	-	-	-	-	-	570,793
45	Petrol, oil & Lubricant (Tamabil)	348,287	-	-	-	-	-	-	-	-	-	-	348,287
46	Electricity Bill (Tamabil)	119,631,433	-	-	-	-	90,000	-	-	-	-	-	119,631,433
47	Labour Handling (Tamabil)	2,822,703	-	-	-	-	-	-	-	-	-	-	2,822,703
48	Police, Answer & Private Security (Tamabil)	-	-	-	-	-	-	-	-	-	-	-	-
49	Stationary (Tamabil)	-	-	-	-	-	-	-	-	-	-	-	-
50	Printing (Tamabil)	379,308	-	-	-	-	-	-	-	-	-	-	379,308
51	<b>Operating Expenses (Sonahat)</b>	-	-	-	-	-	-	-	-	-	-	-	-
52	Cleaning & Sweeping ( Sonahat Port)	247,554	-	-	-	-	-	-	-	-	-	-	247,554
53	Electricity Bill (Sonahat)	457,781	-	-	-	-	-	-	-	-	-	-	457,781
54	Labour Handling (Sonahat)	52,512,882	-	-	-	-	-	-	-	-	-	-	52,512,882
55	Petrol, oil & Lubricant (Sonahat)	123,882	-	-	-	-	-	-	-	-	-	-	123,882
56	Police Answer & Private Security (Sonahat)	1,111,647	-	-	-	-	-	-	-	-	-	-	1,111,647
57	Stationary (Sonahat)	-	-	-	-	-	-	-	-	-	-	-	-
58	Printing (Sonahat)	156,070	-	-	-	-	-	-	-	-	-	-	156,070
59	<b>Operating Expenses (Belonia)</b>	-	-	-	-	-	-	-	-	-	-	-	-
60	Cleaning & Sweeping (Belonia)	130,284	-	-	-	-	-	-	-	-	-	-	130,284
61	Electric Bill (Belonia)	38,022	-	-	-	-	-	-	-	-	-	-	38,022
62	Police Answer & Private Security (Belonia)	363,357	-	-	-	-	-	-	-	-	-	-	363,357
63	Printing (Belonia)	64,322	-	-	-	-	-	-	-	-	-	-	64,322
64	<b>Operating Expenses (Govrakura)</b>	-	-	-	-	-	-	-	-	-	-	-	-
65	Cleaning & Sweeping (Govrakura)	298,452	-	-	-	-	-	-	-	-	-	-	298,452
66	Electric Bill (Govrakura-Karaitoli)	291,506	-	-	-	-	-	-	-	-	-	-	291,506
67	Labour Handling (Govrakura-Karaitoli)	3,827,361	-	-	-	-	-	-	-	-	-	-	3,827,361
68	Petrol, Oil & Lubricant (Govrakura)	67,700	-	-	-	-	-	-	-	-	-	-	67,700
69	Police, Answer & Private Security (Govrakura)	545,565	-	-	-	-	-	-	-	-	-	-	545,565
70	Printing (Govrakura)	197,354	-	-	-	-	-	-	-	-	-	-	197,354
71	<b>Operating Expenses (Ramghor)</b>	-	-	-	-	-	-	-	-	-	-	-	-
72	Cleaning & Sweeping (Ramghor)	130,284	-	-	-	-	-	-	-	-	-	-	130,284
73	Police, Answer & Private Security (Ramghor)	261,226	-	-	-	-	-	-	-	-	-	-	261,226
74	Printing (Ramghor)	28,752	-	-	-	-	-	-	-	-	-	-	28,752
<b>Total Payment</b>		<b>523,090,148</b>	<b>108,203,021</b>	-	-	<b>1,805,794</b>	<b>90,000</b>	-	-	-	-	-	<b>633,188,963</b>
<b>Add: Provision During the Year</b>		-	-	-	-	-	-	-	-	-	-	-	-
1	Water & Electricity (HO)	-	-	-	-	-	-	-	-	-	-	-	-



Sl. No.	Particulars
8	CNG, Petrol & Mobil
9	Cargo handling bill -Equipment (Benapole)
10	Fuel (Generator) (Burimari)
<b>Total Operating Expenses</b>	
<b>Less: Payment of last year provision</b>	
<b>Total</b>	

Head Office	Payment										Total 30-06-2023	
	Benapole	Burimari	Akhawara	Bhomra	Nakogaon	Tamabil	Sonahat	Belonia	Gobrakura-Koraituli	Sheola		
-	-	-	-	-	-	-	-	-	-	-	-	-
523,090,148	108,203,021	-	-	1,805,794	-	90,000	-	-	-	-	-	633,188,963
523,090,148	108,203,021	-	-	1,805,794	-	90,000	-	-	-	-	-	633,188,963

**Note: 24**

Sl No	Particulars
1	Administrative Expenses (HO)
2	Salary & Allowance (HO)
3	Outsourcing Salary
4	Advertisement
5	Bank Charge & Commission
6	Excise Duty
7	Source TAX
8	Books & Paper
9	BSBK GPF Interest
10	Dress & uniform
11	Conveyance (HO)
12	Entertainment
13	Honourium
14	Innovation of BSBK
15	Internet Expenses
16	National & Religious Festival
17	Head Office rent & Garage
18	Overtime Head office
19	Photocopy Fax & Computer ink
20	Port Inauguration & video conferencing
21	Postage & Cable
22	Dividend / Profit
23	Suddachar & Pronodona
24	Rest & Recreation Allowance
25	Service & Supply
26	Stationary
27	T/A/DA
28	Telephone & Trunkcall
29	Training

Head Office	Payment										Total 30-06-2023	
	Benapole	Burimari	Akhawara	Bhomra	Nakogaon	Tamabil	Sonahat	Belonia	Gobrakura-Koraituli	Sheola		
-	-	-	-	-	-	-	-	-	-	-	-	-
49,111,419	-	3,580,168	-	4,728,563	-	-	-	-	-	-	-	57,420,150
8,718,674	452,280	-	-	-	-	-	-	-	-	-	-	9,170,954
781,889	57,940	-	-	-	-	-	-	-	-	-	-	839,829
23,889	870	-	1,150	736,733	-	1,150	-	575	-	-	-	764,942
3,944,352	-	-	9,817	-	-	-	50,000	-	-	-	-	4,004,169
-	-	-	-	-	-	-	-	-	-	-	-	-
2,073,464	6,390	-	-	-	-	-	-	-	-	-	-	2,079,854
10,121,180	-	-	-	-	-	-	-	-	-	-	-	10,121,180
-	-	-	-	-	-	-	-	-	-	-	-	-
48,470	-	-	-	-	-	-	-	-	-	-	-	48,470
372,481	104,696	-	-	-	-	-	-	-	-	-	-	477,177
729,323	-	-	-	-	-	-	-	-	-	-	-	729,323
-	-	-	-	-	-	-	-	-	-	-	-	-
539,818	-	-	-	-	-	-	-	-	-	-	-	539,818
177,000	1,072,660	-	-	39,000	-	-	-	-	-	-	-	1,288,660
1,622,945	-	-	-	-	-	-	-	-	-	-	-	1,622,945
1,717,429	15,881,412	-	-	-	-	-	-	-	-	-	-	17,598,841
103,225	-	-	-	-	-	-	-	-	-	-	-	103,225
5,342,307	-	-	-	-	-	-	-	-	-	-	-	5,342,307
61,149	29,500	-	-	-	-	-	-	-	-	-	-	90,649
21,000,000	-	-	-	-	-	-	-	-	-	-	-	21,000,000
29,172	-	-	-	-	-	-	-	-	-	-	-	29,172
1,799,430	-	-	-	-	-	-	-	-	-	-	-	1,799,430
1,041,715	-	-	-	-	-	-	-	-	-	-	-	1,041,715
841,868	-	-	-	-	-	-	-	-	-	-	-	841,868
1,186,776	823,598	-	-	-	-	-	-	-	-	-	-	2,010,374
152,745	-	-	-	-	-	-	-	-	-	-	-	152,745
1,720,865	271,563	-	-	-	-	-	-	-	-	-	-	1,992,428



Sl. No.	Particulars	Payment											Total 30-06-2023		
		Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakagaon	Tamabil	Sonahat	Belonia	Gobrakura-Koraituli	Sheola			
30	Tyre and Betary Purchase	147,897	-	-	-	-	-	-	-	-	-	-	-	-	147,897
31	Welfare & Recreation	160,000	-	-	-	-	-	-	-	-	-	-	-	-	160,000
32	Salary & Allowance (Bilonia)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Salary & Allowance (Dorshana)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Overtime (Belonea)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Overtime (Dorshona)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Overtime (Govrakura)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Rest & Recreation Allowance	-	1,787,830	98,930	-	201,370	-	-	-	-	-	-	-	-	2,088,130
38	Rest & Recreation Allowance (Belonia)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Festive Allowance	-	4,894,600	335,140	-	-	-	-	-	-	-	-	-	-	5,229,740
40	Pohela boishakh allowance	-	580,018	38,794	-	-	-	-	-	-	-	-	-	-	618,812
41	Legal & Audit Fee	200,000	-	-	-	-	-	-	-	-	-	-	-	-	200,000
42	Rent, Rates & Taxes	46,243	7,567,520	-	-	-	-	-	-	-	-	-	-	-	7,613,763
43	Car rent	27,140	-	-	-	-	-	-	-	-	-	-	-	-	27,140
44	Incentive Bonus	4,000,000	-	-	-	-	-	-	-	-	-	-	-	-	4,000,000
45	Social welfare Expenses	200,000	-	-	-	-	-	-	-	-	-	-	-	-	200,000
46	Legal Expenses	63,125	-	-	-	-	-	-	-	-	-	-	-	-	63,125
47	Appointment Expenses	4,487,426	-	-	-	-	-	-	-	-	-	-	-	-	4,487,426
48	Founding Anniversary	4,848,691	-	-	-	-	-	-	-	-	-	-	-	-	4,848,691
49	Pension and Gratuity	101,927,440	-	-	-	-	-	-	-	-	-	-	-	-	101,927,440
50	Tiffin and Snacks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Educational Allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	House Rent Allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Medical Allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Medical Expenses	-	40,103	-	-	-	-	-	-	-	-	-	-	-	40,103
55	Sports & Cultural Programme	185,196	-	-	-	-	-	-	-	-	-	-	-	-	185,196
56	Internet	539,818	-	-	-	-	-	-	-	-	-	-	-	-	539,818
57	Tree Plantation	-	41,815	-	-	-	-	-	-	-	-	-	-	-	41,815
58	Travel Expenses	-	843,527	-	-	-	-	-	-	-	-	-	-	-	843,527
59	Misc. Exp (HO)	-	792,197	1,800	-	-	-	-	-	-	-	-	-	-	793,997
60	<b>Administrative Expenses (Benapole)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Salary & Allowance (Benapole)	2,142,620	43,559,897	-	-	-	-	-	-	-	-	-	-	-	45,702,517
62	Incentive Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Dress & uniform (benapole)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	Printing & stationary (Benapole)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Police, Anser & Private security (Benapole)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Sweeping & Cleaning (Benapole)	-	7,526,189	-	-	-	-	-	-	-	-	-	-	-	7,526,189
67	<b>Administrative Expenses (Burimari)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Salary & Allowance (Burimari)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Internet bill of burimari	126,585	-	-	-	-	-	-	-	-	-	-	-	-	126,585



Sl. No.	Particulars	Payment											Total 30-06-2023		
		Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Belonia	Gobrakura-Koraituli	Sheola			
70	Land Development Tax (buri)	11,150	-	-	-	-	-	-	-	-	-	-	-	-	11,150
71	National & Religious Festival (Burimari)	15,900	-	-	-	-	-	-	-	-	-	-	-	-	15,900
72	Overtime (Burimari)	1,035,590	-	-	-	-	-	-	-	-	-	-	-	-	1,035,590
73	Printing (Burimari)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Stationary (Burimari)	1,516,412	-	-	-	-	-	-	-	-	-	-	-	-	1,516,412
75	Rest & Recreation Allow (buri)	23,660	-	-	-	-	-	-	-	-	-	-	-	-	23,660
76	Service & Supply (Burimari)	34,300	-	-	-	-	-	-	-	-	-	-	-	-	34,300
77	Insentive Bonus	300,000	-	-	-	-	-	-	-	-	-	-	-	-	300,000
78	Sweeping & Cleaning (Burimari)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Telephone bill Burimari	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Misc. Exp (Burimari)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	TA/DA (Burimari)	137,403	-	-	-	-	-	-	-	-	-	-	-	-	137,403
82	<b>Administrative Expenses (Akhaaura)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Salary & Allowance (Akhaaura)	1,901,726	-	-	-	-	-	-	-	-	-	-	-	-	1,901,726
84	Conveyance (Akhaaura)	13,160	-	-	-	-	-	-	-	-	-	-	-	-	13,160
85	Police, Anser & Private security (Akhaaura)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Sweeping & Clearing (Akhaaura)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Insentive Bonus	500,000	-	-	-	-	-	-	-	-	-	-	-	-	500,000
88	Entertainment (akhaaura)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Land Development Tax (Akhaaura)	50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000
90	National & Religious Festival (Akhaaura)	15,078	-	-	-	-	-	-	-	-	-	-	-	-	15,078
91	Overtime (Akhaaura)	383,905	-	-	-	-	-	-	-	-	-	-	-	-	383,905
92	Rest & Recreation Allo(Akh)	94,040	-	-	-	-	-	-	-	-	-	-	-	-	94,040
93	Service & Supply (Akhaaura)	64,148	-	-	-	-	-	-	-	-	-	-	-	-	64,148
94	Printing (akhowra)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Stationary (akhowra)	253,342	-	-	-	-	-	-	-	-	-	-	-	-	253,342
96	Misc. Exp (Akhowra)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	TA/DA (Akhaaura)	48,134	-	-	-	-	-	-	-	-	-	-	-	-	48,134
98	<b>Administrative Expenses (Bhomra)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	TA/DA (Bhomra)	-	-	-	-	-	-	72,040	-	-	-	-	-	-	72,040
100	Overtime (Bhomra)	-	-	-	-	-	-	747,605	-	-	-	-	-	-	747,605
101	Misc. Exp (Bhomra)	-	-	-	-	-	-	134,997	-	-	-	-	-	-	134,997
102	Insentive Bonus	300,000	-	-	-	-	-	-	-	-	-	-	-	-	300,000
103	Sweeping & Cleaning (Bhomra)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	Land Development Tax (Bhomra)	-	-	-	-	-	-	62,920	-	-	-	-	-	-	62,920
105	Printing (Bhomra)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Stationary (Bhomra)	651,869	-	-	-	-	-	-	-	-	-	-	-	-	651,869
107	Service & Supply (Bhomra)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	<b>Administrative Expenses (Nakugaon)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	Salary & Allowance (Nakugaon)	2,585,697	-	-	-	-	-	-	-	-	-	-	-	-	2,585,697



Sl. No.	Particulars	Payment											Total 30-06-2023				
		Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Belonia	Gobrakura-Koraituli	Sheola					
110	Land Development Tax (naku)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	National & Religious Festival (Nakugaon)	20,494	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,494
112	Overtime (Nakugaon)	481,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	481,459
113	Printing (Nakugaon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Stationary (Nakugaon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Rest & Recreation Allow (Naku)	152,334	-	-	-	-	-	-	-	-	-	-	-	-	-	-	152,334
116	Insentive Bonus	41,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,890
117	Sweeping & Clearing (Nakugaon)	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
118	Service & Supply (Nakugaon)	7,705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,705
119	TA/DA (Nakugaon)	27,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,194
120	<b>Administrative Expenses (Tamabil)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	Salary & Allowance (Tamabil)	3,357,792	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,357,792
122	Internet bill of Tamabil	23,625	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,625
123	National & Religious Festival (Tamabil)	23,058	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,058
124	Overtime (Tamabil)	929,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	929,034
125	Insentive Bonus	225,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	225,000
126	Service & Supply (Tamabil)	92,548	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92,548
127	Printing (Tamabil)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Stationary (Tamabil)	237,116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	237,116
129	Rest & Recreation Allowance (Tamabil)	110,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110,000
130	Police, Anser & Private security (Tamabil)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Sweeping & Clearing (Tamabil)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	Misc. Exp (Tamabil)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	TA/DA (Tamabil)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	<b>Administrative Expenses (Sonahat)</b>	12,756	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,756
135	Salary & Allowance (Sonahat)	2,252,212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,252,212
136	Conveyance (Sonahat)	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
137	National & Religious Festival (Sonahat)	15,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,400
138	Overtime (Sonahat)	353,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	353,617
139	Service & Supply (Sonahat)	52,515	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,515
140	Printing (Sonahat)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Stationary (Sonahat)	285,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	285,010
142	Rest & Recreation Allow (Sonahat)	62,110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,110
143	Insentive Bonus	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000
144	Sweeping & Clearing (Sonahat)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Land Development Tax (Sonahat)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	TA/DA (Sonahat)	30,473	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,473
147	<b>Administrative Expenses (Belonia)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148	Salary Account (Belonia)	2,640,484	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,640,484
149	Overtime (Belonia)	456,498	-	-	-	-	-	-	-	-	-	-	-	-	-	-	456,498





	Deenapote	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Belonia	Gobrakura-Koraituli	Sheola	Total 30-06-2023
190 Administrative Expenses (Bibir bazar)	-	-	-	-	-	-	-	-	-	-	-
191 Salary & Allowance (Bibirbazar)	1,760,930	-	-	-	-	-	-	-	-	-	1,760,930
192 Overtime (Bibir Bazar)	601,169	-	-	-	-	-	-	-	-	-	601,169
193 Rest & Recreation Allow (bibir bz)	27,430	-	-	-	-	-	-	-	-	-	27,430
194 Incentive Bonus	175,000	-	-	-	-	-	-	-	-	-	175,000
195 TA/DA (Bibir Bazar)	10,023	-	-	-	-	-	-	-	-	-	10,023
196 Administrative Expenses (Banglabandha)	-	-	-	-	-	-	-	-	-	-	-
197 Salary & Allowance (Banglabandha)	2,175,642	-	-	-	-	-	-	-	-	-	2,175,642
198 Overtime (Banglabandha)	517,535	-	-	-	-	-	-	-	-	-	517,535
199 Rest & Recreation Allow (bangla)	97,030	-	-	-	-	-	-	-	-	-	97,030
200 Incentive Bonus	175,000	-	-	-	-	-	-	-	-	-	175,000
201 TA/DA (banglabandha)	44,360	-	-	-	-	-	-	-	-	-	44,360
202 Administrative Expenses (Ballia)	-	-	-	-	-	-	-	-	-	-	-
203 Salary Account (Ballia)	115,740	-	-	-	-	-	-	-	-	-	115,740
204 Administrative Expenses (Dhanua Kamalpur)	-	-	-	-	-	-	-	-	-	-	-
205 Salary Account (Dhanua)	290,136	-	-	-	-	-	-	-	-	-	290,136
206 Administrative Expenses (Ramghor)	-	-	-	-	-	-	-	-	-	-	-
207 Salary Account (Ramghor)	693,338	-	-	-	-	-	-	-	-	-	693,338
208 stationary(Ramghor)	41,983	-	-	-	-	-	-	-	-	-	41,983
209 TA/DA (Ramghor)	7,820	-	-	-	-	-	-	-	-	-	7,820
210 Administrative Expenses (Birol)	-	-	-	-	-	-	-	-	-	-	-
211 Salary Account (Birol)	100,000	-	-	-	-	-	-	-	-	-	100,000
212 Incentive Bonus (Birol)	-	-	-	-	-	-	-	-	-	-	-
213 Administrative Expenses (Dorshana)	-	-	-	-	-	-	-	-	-	-	-
214 Incentive Bonus (Dorshana)	100,000	-	-	-	-	-	-	-	-	-	100,000
<b>Total Payment</b>	<b>272,013,085</b>	<b>4,054,832</b>	<b>10,967</b>	<b>7,152,258</b>	<b>-</b>	<b>1,150</b>	<b>50,000</b>	<b>-</b>	<b>575</b>	<b>-</b>	<b>100,000</b>
<b>Add: Provision During the Year</b>	<b>156,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1 Salary & Allowance (HO)	-	-	-	-	-	-	-	-	-	-	-
2 Outsourcing Salary	-	-	-	-	-	-	-	-	-	-	-
3 Advertisement	-	-	-	-	-	-	-	-	-	-	-
4 Audit Fee	-	-	-	-	-	-	-	-	-	-	-
5 Rest & Recreation Allowance	156,250	-	-	-	-	-	-	-	-	-	156,250
<b>Total Operating Expenses</b>	<b>272,169,335</b>	<b>4,054,832</b>	<b>10,967</b>	<b>7,152,258</b>	<b>-</b>	<b>1,150</b>	<b>50,000</b>	<b>-</b>	<b>575</b>	<b>-</b>	<b>156,250</b>
<b>Less: Payment of last year provision</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>272,169,335</b>	<b>4,054,832</b>	<b>10,967</b>	<b>7,152,258</b>	<b>-</b>	<b>1,150</b>	<b>50,000</b>	<b>-</b>	<b>575</b>	<b>-</b>	<b>369,774,297</b>



Note: 25

Repair & Maintenance

Sl. No.	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Belonia	Gobrakura-Koraitoli	Sheola	Total (Tk.) June 30, 2022
1	<b>Repairs &amp; Maintenance (Head office)</b>												
2	Repair of Office Equipment HO	380,898	-	-	-	-	-	-	-	-	-	-	380,898
3	Repair of Others building & Infrastructure HO	405,834	-	-	-	-	-	-	-	-	-	-	405,834
4	Repair of Car	306,036	130,380	-	-	-	-	-	-	-	-	-	436,416
5	Repairs & Maintenance (Benapole)												
6	<b>Repair of Electric Infrastructure at Benapole</b>												
7	Repair of Information & Communication at Benapole	1,039,230	-	-	-	-	-	-	-	-	-	-	1,039,230
8	Repair Of Others building & Infrastructure at Benapole	1,165,068	333,449	-	-	-	-	-	-	-	-	-	1,498,517
9	Repair of Machine & Equipment (Benapole)	2,471,207	-	-	-	-	-	-	-	-	-	-	2,471,207
10	Repairs & Maintenance (Burimari)												
11	<b>Repair of Office Equipment At Burimari</b>												
12	Repair of Electric Infrastructure at Burimari	35,467	-	-	-	-	-	-	-	-	-	-	35,467
13	Repair of Machine & Equipment (Burimari)	365,749	-	-	-	-	-	-	-	-	-	-	365,749
14	<b>Repairs &amp; Maintenance (Akhawara):</b>												
15	Repair of Others building & Infrastructure at Akhaura	2,629,868	-	-	-	-	-	-	-	-	-	-	2,629,868
16	Repair of Office Equipment (Akhaura)	253,666	-	-	-	-	-	-	-	-	-	-	253,666
17	Repair of Machine & Equipment (Akhaura)	12,650	8,970	-	-	-	-	-	-	-	-	-	21,620
18	Repair of Electrical Infrastructure at Akhaura	154,500	-	-	-	-	-	-	-	-	-	-	154,500
19	<b>Repairs &amp; Maintenance (Bhomra)</b>												
20	Repair of Electric Infrastructure at Bhomra	366,209	82,822	-	-	-	-	-	-	-	-	-	449,031
21	Repair of Machine & Equipment at Bhomra	-	-	-	-	-	-	-	-	-	-	-	-
22	Repair of Others building & Infrastructure At Bhomra	271,639	-	-	-	-	-	-	-	-	-	-	271,639
23	<b>Repairs &amp; Maintenance (Nakugaon)</b>												
24	Repair of Electric Infrastructure at Nakugaon	1,907,949	-	-	-	-	-	-	-	-	-	-	1,907,949
25	Repair of Machine & Equipment at Nakugaon	992,386	-	-	-	-	-	-	-	-	-	-	992,386
26	Repair of Others building & Infrastructure at Nakugaon	137,130	-	-	-	-	-	-	-	-	-	-	137,130
27	<b>Repairs &amp; Maintenance (Sonahat)</b>												
28	Repair of Electric Infrastructure at Sonahat	5,785	-	-	-	-	-	-	-	-	-	-	5,785
29	Repair of Machine & Equipment at Sonahat	44,742	-	-	-	-	-	-	-	-	-	-	44,742
30	Repair of Others building & Infrastructure At Sonahat	-	-	-	-	-	-	-	-	-	-	-	-
31	<b>Repairs &amp; Maintenance (Tamabil)</b>												
32	Repair of Electric Infrastructure at Tamabil	241,146	-	-	-	-	-	-	-	-	-	-	241,146
33	Repair Of Machine & Equipment at Tamabil	80,100	-	-	-	-	-	-	-	-	-	-	80,100
34	Repair of Office Equipment at Tamabil	208,567	-	-	-	-	-	-	-	-	-	-	208,567
35	Repair Of Others building & Infrastructure At Tamabil	335,107	-	-	-	-	-	-	-	-	-	-	335,107
	<b>Total Payment</b>	15,429,716	555,621	-	-	-	-	-	-	-	-	-	15,985,337
	<b>Add: Provision During the Year</b>												
1	Fire Extinguisher	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Repair &amp; Maintenance</b>	15,429,716	555,621	-	-	-	-	-	-	-	-	-	15,985,337
	<b>Less: Payment of last year provision</b>	46,100	-	-	-	-	-	-	-	-	-	-	46,100
	<b>Total</b>	15,383,616	555,621	-	-	-	-	-	-	-	-	-	15,939,237



**Depreciation**

Sl. No.	Particulars	Head Office	Benapole	Sonahat	Betonia	Gobrakura-Koraituli	Sheola	Total (Tk.) June 30, 2023	Total (Tk.) June 30, 2022
1	Dep. charge for the year	60,863,789	-	-	-	-	-	60,863,789	57,509,927
	<b>Total Depreciation</b>	<b>60,863,789</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,863,789</b>	<b>57,509,927</b>

**Note: 27**

**Other Payments (Salary deduction & Others payments)**

Sl. No.	Particulars	Head Office	Benapole	Sonahat	Betonia	Gobrakura-Koraituli	Sheola	Total (Tk.) June 30, 2023	Total (Tk.) June 30, 2022
1	Water & sewerage	1,560	-	-	-	-	-	1,560	1,560
2	welfare Fund (prasion)	9,750	-	-	-	-	-	9,750	9,300
3	Group Insurance	6,500	-	-	-	-	-	6,500	6,220
4	House Rent (for salary deduct)	933,400	-	-	-	-	-	933,400	911,340
5	Gas Bill (for salary deduct)	25,950	-	-	-	-	-	25,950	23,400
6	Car Installment (for salary deduct)	632,381	-	-	-	-	-	632,381	624,100
7	Salary deduction (GPF bsbk)	5,582,529	-	-	-	-	-	5,582,529	6,573,672
8	Salary deduction for payments (GPF of prasion)	1,074,600	-	-	-	-	-	1,074,600	1,009,000
9	Municipal TAX (prasion)	240	-	-	-	-	-	240	240
10	Others deduction (prasion)	13,265	-	-	-	-	-	13,265	9,820
11	VAT Received from Auction	-	-	-	-	-	-	-	229,036
12	TAX Received from Auction	-	-	-	-	-	-	-	443,218
13	GPF Loan prasion (for salary deduct)	250,000	-	-	-	-	-	250,000	-
14	Salary deduction income tax paid	144,800	-	-	-	-	-	144,800	242,200
	<b>Total Other Payments</b>	<b>8,674,975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,674,975</b>	<b>10,083,106</b>



**BANGLADESH LAND PORT AUTHORITY (BLPA)**  
**Schedule of Property, Plant & Equipment**  
As at 30 June, 2023

Particulars	COST				Rate of Dep.	Balance as on 30.06.2023	Dep. Charge for the year	Adjustment for the year	Balance as on 30.06.2023	Amount A
	Balance as on 01.07.2022	Addition during the year	Disposal during the year	Balance as on 30.06.2023						
Land & land Development	574,122,117	82,814,860	-	636,936,977	-	149,334,288	11,337,770	-	160,672,058	160,672,058
Building & Structure	308,039,738	66,039,943	-	374,079,681	3%	47,397,860	1,093,744	-	48,491,604	48,491,604
Boundary Wall & Gate	68,050,745	10,374,377	-	78,425,122	10%	81,431,841	8,926,111	-	90,357,952	90,357,952
Roads & Drain	149,028,393	24,964,334	-	173,992,727	10%	18,338,378	339,366	-	18,677,744	18,677,744
Machine & Equipment	18,235,375	-	-	18,235,375	15%	41,378,073	3,494,106	-	44,872,179	44,872,179
Electrical Equipment	56,839,568	2,006,039	-	58,845,607	20%	33,697,031	740,926	-	34,437,957	34,437,957
Fire Hydrant	43,576,041	-	-	43,576,041	7.50%	2,103,757	26,422	-	2,130,179	2,130,179
Intercom, Tele: & Mobile	2,279,905	-	-	2,279,905	15%	4,137,039	1,138,931	-	5,275,970	5,275,970
Office Equipment	11,449,847	280,064	-	11,729,911	15%	4,178,491	435,945	-	4,614,437	4,614,437
Furniture & Fixture	8,537,946	-	-	8,537,946	10%	19,028,311	1,846,183	-	20,874,493	20,874,493
Vehicle	31,336,197	-	-	31,336,197	15%	8,131,187	3,680,639	-	11,811,826	11,811,826
Computer, Network & Software	17,399,852	9,134,529	-	26,534,381	20%	6,540,563	109,310	-	6,649,874	6,649,874
Interior Dimension	7,269,299	-	-	7,269,299	5%	31,964,671	2,382,298	-	34,346,969	34,346,969
Ware House	79,610,633	-	-	79,610,633	15%	1,441,277	29,845	-	1,471,123	1,471,123
Fire Extinguisher	1,640,246	-	-	1,640,246	10%	11,940,711	2,536,638	-	14,477,349	14,477,349
Way Bridge Scale (Vehicle)	37,307,087	-	-	37,307,087	10%	8,253,256	869,287	-	9,122,543	9,122,543
Bath Room & Latrine	16,946,125	-	-	16,946,125	10%	18,807,335	4,142,018	-	22,949,353	22,949,353
Barrack	60,227,511	-	-	60,227,511	10%	94,514,905	13,327,195	-	107,842,101	107,842,101
Open Stake Yard	227,786,859	-	-	227,786,859	10%	4,702,538	394,715	-	5,097,252	5,097,252
Passenger & Truck Terminal	8,649,685	-	-	8,649,685	20%	6,706,493	77,782	-	6,784,276	6,784,276
Weighting Scale	7,095,404	-	-	7,095,404	20%	3,017,110	242,088	-	3,259,198	3,259,198
Transformer	4,227,548	-	-	4,227,548	10%	715,413	8,931	-	724,344	724,344
Jetty Poltun	804,726	-	-	804,726	20%	450,914	3,131	-	454,045	454,045
CC TV	466,569	-	-	466,569	20%	135,739,672	1,415,869	-	137,155,541	137,155,541
Development Work & Cons.	140,484,373	2,334,642	-	142,819,015	20%	434,881	10,462	-	445,344	445,344
Palasaiding work	487,193	-	-	487,193	20%	574,550	13,823	-	588,373	588,373
Observation tower	643,663	-	-	643,663	20%	1,188,373	421,343	-	1,609,716	1,609,716
Automation Consultancy	3,295,088	-	-	3,295,088	20%	737,703,888	60,863,789	-	798,567,677	798,567,677
<b>Total as at 30 June, 2023</b>	<b>1,885,837,736</b>	<b>197,948,710</b>	<b>-</b>	<b>2,083,786,446</b>		<b>680,193,960</b>	<b>57,509,927</b>	<b>-</b>	<b>737,703,888</b>	<b>1,148,133,848</b>
<b>Total as at 30 June, 2022</b>	<b>1,785,918,115</b>	<b>99,919,621</b>	<b>-</b>	<b>1,885,837,736</b>		<b>680,193,960</b>	<b>57,509,927</b>	<b>-</b>	<b>737,703,888</b>	<b>1,148,133,848</b>

