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Independent Auditor's Report

For the Year Ended 31st March 2021

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Report on the Audit of the Financial Statements

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Independent Auditor's Report To the Board of Members of Bangladesh Land Port Authority

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Bangladesh Land Port Authority (the "Authority"), which comprise the Statement of Financial Position as at 30 June 2021 and along with the Statement of Profit or Loss and Other Comprehensive Income and Statement of Cash Flows and Receipts & Payments for the year then ended 30 June 2021, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the Authority give a true and fair view of the financial position of the Authority as at 30 June 2021, and of its financial performance and its cash flows for the period then ended 30 June 2021 in accordance with International Financial Reporting Standards (IFRSs), 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity 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 the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Reporting on Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Management is responsible for the preparation and fair presentation of the financial statements of the Authority 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.



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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.

Auditor's 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 fraud or error and are considered material if, individually or in the 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.
- 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 disclosures in 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 entities or business activities 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.



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Report on other Legal and Regulatory Requirements

In accordance with the Bangladesh Land Port Act, 2001 and other applicable laws and regulations, we also report that:

- (i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- (ii) 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;
- (iii) the statement of financial position and statement of profit or loss and other comprehensive income together with the annexed notes dealt with by the report are in agreement with the books of account and returns; and
- (iv) the expenditure incurred, except as noted above, were for the purpose of Authority's business;

mh

Md. Abdus Satter Sarkar, FCA

ICAB Enrollment No. 1522

For and behalf of

Mahfel Huq & Co., Chartered Accountants

Firm Registration No. P-46323

DVC: 2307231522AS943961

Place: Dhaka

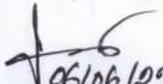
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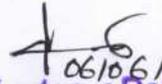
BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Financial Position
As at 30 June, 2021

| Particulars | Notes | Amount in Taka | |
|---|-------|----------------------|----------------------|
| | | 30-June-2021 | 30-June-2020 |
| Properties and Assets: | | | |
| Non-Current Assets | | 1,105,724,155 | 1,120,830,170 |
| Property, Plant and Equipment | 4.00 | 1,105,724,155 | 1,120,830,170 |
| Current Assets | | 7,027,820,881 | 5,565,878,637 |
| Investment in FDR | 5.00 | 4,611,188,076 | 3,941,048,573 |
| Advances, Deposits and Prepayments | 6.00 | 9,049,685 | 8,547,292 |
| Loan to Various Project | 7.00 | 801,118,761 | 519,875,575 |
| Trade and Other Receivable | 8.00 | 78,430,150 | 60,259,013 |
| Advance Income Tax | 9.00 | 845,370,866 | 681,800,000 |
| Cash and Cash Equivalents | 10.00 | 682,663,343 | 354,348,185 |
| Total Properties and Assets | | 8,133,545,036 | 6,686,708,807 |
| Capital Fund and Liabilities: | | | |
| Capital Fund | | 274,187,504 | 274,187,504 |
| Fund Account | 11.00 | 274,187,504 | 274,187,504 |
| Reserve and Surplus: | | 6,252,790,742 | 5,098,952,068 |
| Government Equity Fund | 12.00 | 1,658,981 | 1,658,981 |
| Government Loan | 13.00 | 50,000,000 | 50,000,000 |
| Government Grants | 14.00 | 103,615,815 | 103,615,815 |
| Security Fund | 15.00 | 48,944,500 | 53,105,000 |
| Reserve & Surplus | 16.00 | 6,048,571,446 | 4,890,572,273 |
| Total Capital Fund | | 6,526,978,247 | 5,373,139,572 |
| Non-Current Liabilities | | - | - |
| Long Term Loan | | - | - |
| Current Liabilities | | 1,606,566,789 | 1,313,569,235 |
| Liabilities for Expenses | 17.00 | 1,692,402 | 266,124 |
| Liabilities for Other Finance | 18.00 | 7,096,803 | 15,273,668 |
| Provision for Income Tax | 19.00 | 1,597,777,584 | 1,298,029,443 |
| Total Liabilities | | 1,606,566,789 | 1,313,569,235 |
| Total Capital Fund and Liabilities | | 8,133,545,036 | 6,686,708,807 |

The annexed notes from an integral part of this financial statements.


06/06/23
Director (Accounts)
মোঃ সাইদুল্লাহ রহমান
উপসচিব
পরিচালক (হিসাব)
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ
নৌপরিবহন মন্ত্রণালয়

Signed as per our saperate report on same date.


06/06/23
Md Saadur Rahman
Deputy Secretary
Director (Audit)
Bangladesh Land Port Authority
Ministry of Shipping

Md. Abdus Satter Sarkar, FCA

ICAB Enrollment No. 1522

For and on behalf of,

Mahfel Huq & Co.; Chartered Accountants

Firm Registration No. P-46323

DVC: 2307231522AS943961

Place: Dhaka

Dated: 06 JUN 2023



BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Profit or Loss and Other Comprehensive Income
 For the year ended 30 June, 2021

| Particulars | Note | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakugaon | Tamabil | Sonahat | Amount in Taka | |
|--|------|---------------|-------------|-------------|-----------|-------------|------------|-------------|-------------|----------------|---------------|
| | | | | | | | | | | 30-June-2021 | 30-June-2020 |
| A. Income: | | | | | | | | | | | |
| Operating Income | 20 | 249,077,734 | 829,724,885 | 667,514,890 | 3,657,722 | 316,279,951 | 15,890,021 | 209,352,336 | 103,408,792 | 2,394,906,331 | 1,869,214,966 |
| | | 249,077,734 | 829,724,885 | 667,514,890 | 3,657,722 | 316,279,951 | 15,890,021 | 209,352,336 | 103,408,792 | 2,394,906,331 | 1,869,214,966 |
| B. Expenditure: | | | | | | | | | | | |
| Operating Expenses | 22 | 974,675,886 | 161,141,453 | 917,510 | 1,150 | 7,241,913 | - | 164,150 | 18,000 | 1,144,160,062 | 1,070,113,427 |
| Administrative Expenses | 23 | 496,270,831 | 57,162,580 | - | - | 1,502,963 | - | 72,000 | - | 555,008,374 | 418,460,290 |
| Repairs & Maintenance Expenses | 24 | 408,351,625 | 101,736,078 | 917,510 | 1,150 | 5,738,950 | - | 92,150 | 18,000 | 516,855,463 | 583,840,668 |
| Office Operating Expenses | 25 | 15,709,187 | 213,743 | - | - | - | - | - | - | 15,922,930 | 17,592,267 |
| Other operating Expenses | 26 | 76,360 | 2,029,052 | - | - | - | - | - | - | 2,105,412 | 782,613 |
| Depreciation | 27 | 54,267,883 | - | - | - | - | - | - | - | 54,267,883 | 49,437,588 |
| Net Profit / (Loss) before Non- Operating Income (A-B) | | (725,598,152) | 668,583,432 | 666,597,380 | 3,656,572 | 309,038,038 | 15,890,021 | 209,188,186 | 103,390,792 | 1,250,746,269 | 799,101,539 |
| Add: Non-Operating Income | 21 | 199,752,777 | 53,307,849 | 3,222,426 | 112,950 | 28,806,497 | 142,714 | 6,278,050 | 1,629,365 | 293,252,628 | 267,066,920 |
| Net Profit / (Loss) before Provision for Income Tax | | (525,845,374) | 721,891,281 | 669,819,806 | 3,769,522 | 337,844,535 | 16,032,735 | 215,466,236 | 105,020,157 | 1,543,998,898 | 1,066,168,459 |
| Less: provision for Income Tax | | - | - | - | - | - | - | - | - | 385,999,734 | 241,253,765 |
| Net Profit / (Loss) after Provision for Income Tax transferred to Balance Sheet | | (525,845,374) | 721,891,281 | 669,819,806 | 3,769,522 | 337,844,535 | 16,032,735 | 215,466,236 | 105,020,157 | 1,157,999,173 | 824,914,694 |

The annexed notes form an integral part of this financial statements.

Signed as per our separate report on same date.


 06/06/23
 Director (Accounts)
 মৌঃ সাদেকুর রহমান
 উপসচিব
 পরিচালক (হিসাব)
 বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ
 নৌপরিবহন মন্ত্রণালয়


 06/06/23
 Md Sadequeur Rahman
 Deputy (Accountant)
 Director (Audit)
 Bangladesh Land Port Authority
 Ministry of Shipping



Md. Abdus Satter Sarkar, FCA
 ICAB Enrollment No. 1522
 For and on behalf of,
 Mahfel Huq & Co.; Chartered Accountants
 Firm Registration No. P-46323
 DVC: 2307231522 AS9439
 61

Place: Dhaka.
 Dated: 06 JUN 2023

BANGLADESH LAND PORT AUTHORITY (BLPA)

**Statement of Cash Flows
For the year ended 30 June, 2021**

| Particulars | Amount in Taka | |
|---|----------------------|----------------------|
| | 30-June-2021 | 30-June-2020 |
| A. Cash Flows from Operating Activities | | |
| Net surplus during this year | 1,157,999,173 | 824,914,694 |
| Add: Depreciation | 54,267,883 | 49,437,588 |
| Less: Gain on sale of vehicles | - | (1,298,600) |
| Increase/ (Decrease) in liabilities of expenses | 1,426,278 | (24,858,622) |
| Increase/ (Decrease) in liabilities of other finance | (8,176,865) | 3,085,028 |
| (Increase)/ Decrease in accounts Receivable | (18,171,137) | 4,125,577 |
| Increase/ (Decrease) in Provision for Income Tax | 299,748,141 | 241,253,765 |
| (Increase)/ Decrease in authority advance income tax | (163,570,866) | (100,000,000) |
| (Increase)/ Decrease in advance, deposit and prepayment | (502,394) | (125,901) |
| Net cash provided by/ (used in) operating activities | 1,323,020,213 | 996,533,529 |
| B. Cash Flow from Investing Activities | | |
| Addition of fixed assets during this year | (39,161,867) | (133,764,251) |
| Proceed from sale of fixed assets during this year | - | 1,611,000 |
| Prior Year Adjustment | - | 795,324 |
| Increase in Investment | (670,139,503) | (446,959,561) |
| Net cash provided by/ (used in) Investing Activities | (709,301,370) | (578,317,488) |
| C. Cash Flows from Financing Activities: | | |
| Security Fund | (4,160,500) | (4,160,500) |
| Short Term loan | (281,243,186) | (233,132,408) |
| Net cash provided by/ (used in) financing activities | (285,403,686) | (237,292,908) |
| Net increase in Cash and Cash Equivalents (A+B+C) | 328,315,157 | 180,923,134 |
| Cash and Cash Equivalents at beginning of year | 354,348,185 | 173,425,052 |
| Cash and Cash Equivalents at end of year | 682,663,343 | 354,348,185 |

The annexed notes from an integral part of this financial statements.

45
06/06/23
Director (Accounts)
মোঃ ছাদেকুর রহমান
উপসচিব
পরিচালক (হিসাব)
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ
নৌপরিবহন মন্ত্রণালয়

Signed as per our saperate report on same date.

45
06/06/23
Director (Audit)
Md Sadequr Rahman
Deputy Secretary
Director (Audit)
Bangladesh Land Port Authority
Ministry of Shipping

Md. Abdus Satter Sarkar

Md. Abdus Satter Sarkar, FCA
ICAB Enrollment No. 1522
For and on behalf of,
Mahfel Huq & Co.; Chartered Accountants
Firm Registration No. P-46323
DVC: 2307231522AS943961

Place: Dhaka.
Dated: 06 JUN 2023



BANGLADESH LAND PORT AUTHORITY (BLPA)
Receipts & Payments Account
For the year ended 30 June, 2021

| SL. No. | PARTICULARS | Amount in Taka | | | | | | | | | | 2019-20 |
|-----------|---|----------------|-------------|-------------|-----------|-------------|------------|-------------|-------------|---------------|---|---------------|
| | | HEAD OFFICE | BENAPOLE | BURIMARY | AKHAWARA | BHOMRA | NAKUGAON | TAMABIL | SONAHAT | 2020-21 | | |
| A. | Opening Cash & Cash Equivalents | 143,583,904 | 89,039,827 | 10,756,233 | 5,023,156 | 81,959,253 | 5,072,158 | 3,863,978 | 15,049,676 | 354,348,185 | | 173,425,052 |
| 1 | Cash in Hand | - | - | - | - | - | - | - | - | - | - | - |
| 2 | Cash at Bank | 143,583,904 | 89,039,827 | 10,756,233 | 5,023,156 | 81,959,253 | 5,072,158 | 3,863,978 | 15,049,676 | 354,348,185 | | 173,425,052 |
| B. | Receipts (Transfer) | 2,092,593,456 | 14,838,637 | - | - | 31,300,775 | - | - | - | 2,138,732,868 | | 2,000,800,612 |
| 1 | TransfeSND-19 from SND-05 of Benapole | 586,000,000 | - | - | - | - | - | - | - | 586,000,000 | | 634,000,000 |
| 2 | Transfer from (Burimari) | 596,330,477 | - | - | - | - | - | - | - | 596,330,477 | | 479,500,000 |
| 3 | Transfer from (Akhaura) | 7,000,000 | - | - | - | - | - | - | - | 7,000,000 | | - |
| 4 | Transfer from (Bhokra) | 315,000,000 | - | - | - | - | - | - | - | 315,000,000 | | 80,000,000 |
| 5 | Transfer from (Nakugaon) | 13,000,000 | - | - | - | - | - | - | - | 13,000,000 | | 6,000,000 |
| 6 | Transfer from (Tamabil) | 90,000,000 | - | - | - | - | - | - | - | 90,000,000 | | 95,000,000 |
| 7 | Transfer from (Sona Masjid) | 85,000,000 | - | - | - | - | - | - | - | 85,000,000 | | 25,000,000 |
| 8 | Transfer from (Hili) | 42,000,000 | - | - | - | - | - | - | - | 42,000,000 | | 38,000,000 |
| 9 | Transfer from (Bibir Bazar) | - | - | - | - | - | - | - | - | - | | - |
| 10 | Transfer from (Sonahat) | 75,000,000 | - | - | - | - | - | - | - | 75,000,000 | | 10,000,000 |
| 11 | Transfer from (Banglabandha) | 13,500,000 | - | - | - | - | - | - | - | 13,500,000 | | - |
| 12 | FDR encashment | 269,762,979 | 14,838,637 | - | - | 31,300,775 | - | - | - | 315,902,391 | | 633,300,612 |
| C. | Operating Income | 233,636,097 | 829,724,885 | 667,514,890 | 3,657,722 | 316,279,951 | 15,890,021 | 209,352,336 | 103,408,792 | 2,379,464,694 | | 1,875,770,043 |
| 1 | Total Revenue | - | 829,724,885 | 667,514,890 | 3,657,722 | 316,279,951 | 15,890,021 | 209,352,336 | 103,408,792 | 2,145,828,597 | | 1,673,457,854 |
| 2 | Sonamosjid Port | 84,954,026 | - | - | - | - | - | - | - | 84,954,026 | | 28,337,766 |
| 3 | Hili Port | 88,099,823 | - | - | - | - | - | - | - | 88,099,823 | | 78,287,133 |
| 4 | Bibir Bazar Land Port | 220,062 | - | - | - | - | - | - | - | 220,062 | | 131,485 |
| 5 | Banglabandha Port | 34,268,408 | - | - | - | - | - | - | - | 34,268,408 | | 26,391,372 |
| 6 | Teknaf Port | 26,093,778 | - | - | - | - | - | - | - | 26,093,778 | | 69,164,433 |
| 7 | Others income | - | - | - | - | - | - | - | - | - | | - |
| D. | Non-Operating Income | 29,657,928 | 931,921 | (9,920) | 112,950 | 2,199,913 | 142,714 | 1,445,320 | 560,640 | 35,041,466 | | 56,531,941 |
| 1 | Bank Interest | 6,910,416 | - | (9,920) | 112,950 | 823,755 | 142,714 | 1,445,320 | 560,640 | 9,985,875 | | 6,696,413 |
| 2 | FDR Interest | 18,414,192 | 931,921 | - | - | 1,376,158 | - | - | - | 20,722,271 | | 46,578,691 |
| 3 | Sale of Auction | 2,119,978 | - | - | - | - | - | - | - | 2,119,978 | | 942,310 |
| 4 | Tander Schedule | 244,500 | - | - | - | - | - | - | - | 244,500 | | 128,021 |
| 5 | Fixed Royalty | - | - | - | - | - | - | - | - | - | | - |
| 6 | Misce. Income | 272,960 | - | - | - | - | - | - | - | 272,960 | | 1,940,753 |
| 7 | Lease Income | - | - | - | - | - | - | - | - | - | | - |
| 8 | Electric bill deduction BSBK | - | - | - | - | - | - | - | - | - | | 51,158 |
| 9 | House rent deduction BSBK | - | - | - | - | - | - | - | - | - | | 152,744 |
| 10 | Water deduction Bsbk | - | - | - | - | - | - | - | - | - | | 51 |
| 11 | Car Facility deduction from salary Bsbk+Prasion | 37,605 | - | - | - | - | - | - | - | 37,605 | | 38,548 |



| Sl. No. | PARTICULARS | Amount in Taka | | | | | | | | | | |
|-----------|---|----------------|-------------|-------------|-----------|-------------|------------|------------|------------|---------------|---------------|---|
| | | HEAD OFFICE | BENAPOLE | BURIMARI | AKHAWARA | BHOMRA | NAKUGAON | TAMABIL | SONAHAT | 2020-21 | 2019-20 | |
| A. | Payments | 670,155,477 | - | - | - | - | - | - | - | - | 670,155,477 | - |
| 1 | Short Term Loan | - | - | - | - | - | - | - | - | - | - | - |
| 2 | Balia port Development project | 6,000,000 | - | - | - | - | - | - | - | - | 6,000,000 | - |
| 3 | BSBK Head office Building project | 50,000,000 | - | - | - | - | - | - | - | - | 50,000,000 | - |
| 4 | BRCP | 533,783,605 | - | - | - | - | - | - | - | - | 533,783,605 | - |
| 5 | Govrakura-Karatoli port Development Project | 80,000,000 | - | - | - | - | - | - | - | - | 80,000,000 | - |
| 6 | Belonia port Development Project | 371,872 | - | - | - | - | - | - | - | - | 371,872 | - |
| B. | Transfer to Head Office | 140,500,000 | 586,000,000 | 596,330,477 | 7,000,000 | 315,000,000 | 13,000,000 | 90,000,000 | 75,000,000 | 1,822,830,477 | 1,367,500,000 | - |
| 1 | FDR Transfer to Head office | - | - | - | - | - | 13,000,000 | 90,000,000 | 75,000,000 | 1,822,830,477 | 1,367,500,000 | - |
| 2 | Transfer to Head office | 140,500,000 | 586,000,000 | 596,330,477 | 7,000,000 | 315,000,000 | 13,000,000 | 90,000,000 | 75,000,000 | 1,822,830,477 | 1,367,500,000 | - |
| C. | Operating Expenses | 495,512,683 | 57,162,580 | - | - | 1,502,963 | - | 72,000 | - | 554,250,226 | 445,278,262 | - |
| 1 | Water & Electricity (HO) | 737,177 | 5,538,646 | - | - | - | - | - | - | 6,275,823 | 6,253,569 | - |
| 2 | Water & Electricity (Burimari) | 413,582 | - | - | - | - | - | - | - | 413,582 | 400,000 | - |
| 3 | Water & Electricity (Akhaura) | 95,281 | - | - | - | - | - | - | - | 95,281 | 128,198 | - |
| 4 | Water & Electricity (Bhomra) | - | - | - | - | 1,245,130 | - | - | - | 1,245,130 | 1,461,365 | - |
| 5 | Water & Electricity (Nakogon) | 217,255 | - | - | - | - | - | 72,000 | - | 217,255 | 180,043 | - |
| 6 | Water & Electricity (Tamabil) | 623,981 | - | - | - | - | - | - | - | 623,981 | 251,481 | - |
| 7 | Water & Electricity (Sonahat) | 368,912 | - | - | - | - | - | - | - | 368,912 | 300,000 | - |
| 8 | CNG, Petrol & Mobil | 1,776,198 | 1,339,089 | - | - | - | - | - | - | 3,115,287 | 2,044,261 | - |
| 9 | Fuel (Generator) (Burimari) | 409,270 | - | - | - | 257,833 | - | - | - | 667,103 | 1,271,362 | - |
| 10 | Petrol, Oil & Lubricants (Sonahat) | 39,312 | - | - | - | - | - | - | - | 39,312 | - | - |
| 11 | Printing & Stationary (benapole) | 1,544,385 | 650,742 | - | - | - | - | - | - | 2,195,127 | 1,218,800 | - |
| 12 | Printing & Stationary (Tamabil) | 350,000 | - | - | - | - | - | - | - | 350,000 | 104,820 | - |
| 13 | Printing & Stationary (Akhaura) | 105,623 | - | - | - | - | - | - | - | 105,623 | - | - |
| 14 | Printing & Stationary (Bhomra) | 742,827 | - | - | - | - | - | - | - | 742,827 | - | - |
| 15 | Printing & Stationary (Burimari) | 897,423 | - | - | - | - | - | - | - | 897,423 | - | - |
| 16 | Printing & Stationary (Sonahat) | 36,163 | - | - | - | - | - | - | - | 36,163 | - | - |
| 17 | Stationary (HO) | 394,490 | - | - | - | - | - | - | - | 394,490 | - | - |
| 18 | Printing & Publishing (HO) | 298,008 | - | - | - | - | - | - | - | 298,008 | - | - |
| 19 | Cargo handling bill-Equipment (Benapole) | 47,718,696 | 49,634,103 | - | - | - | - | - | - | 97,352,799 | 100,832,387 | - |
| 20 | Labour Handling Charge (Tamabil) | 68,736,842 | - | - | - | - | - | - | - | 68,736,842 | 47,722,671 | - |
| 21 | Labour Handling Charge (Nakugon) | 4,281,565 | - | - | - | - | - | - | - | 4,281,565 | 4,026,089 | - |
| 22 | Labour Handling Charge (Burimari) | 244,170,819 | - | - | - | - | - | - | - | 244,170,819 | 207,624,949 | - |
| 23 | Labour Handling Charge (Bhomra) | 83,000,000 | - | - | - | - | - | - | - | 83,000,000 | 61,120,017 | - |
| 24 | Labour Handling Charge (Sonahat) | 38,554,874 | - | - | - | - | - | - | - | 38,554,874 | 10,338,251 | - |



| Sl. No. | PARTICULARS | Amount in Taka | | | | | | | | | |
|---------|--|----------------|-------------|----------|----------|-----------|----------|---------|---------|-------------|-------------|
| | | HEAD OFFICE | BENAPOLE | BURIMARI | AKHAWARA | BHOMRA | NAKUGAON | TAMABIL | SONAHAT | 2020-21 | 2019-20 |
| D. | Administrative Expenses | 406,164,939 | 101,209,848 | 885,010 | 6,516 | 5,460,053 | 14,272 | 185,682 | 71,064 | 813,997,384 | 556,376,800 |
| 1 | Salary & Allowance (HO) | 43,797,546 | 39,176,457 | - | - | 3,201,290 | - | - | 71,064 | 86,175,293 | 88,165,479 |
| 2 | Salary & Allowance(Hili) | 3,264,817 | - | - | - | - | - | - | - | 3,264,817 | 3,097,239 |
| 3 | Salary & Allowance(Teknaf) | 1,437,223 | - | - | - | - | - | - | - | 1,437,223 | 1,601,129 |
| 4 | Salary & Allowance(Bibirbazar) | 2,872,825 | - | - | - | - | - | - | - | 2,872,825 | 2,751,100 |
| 5 | Salary & Allowance(Sona mushjid) | 1,910,879 | - | - | - | - | - | - | - | 1,910,879 | 1,702,714 |
| 6 | Salary & Allowance(Burimari) | 3,311,750 | - | 662,170 | - | - | - | - | - | 3,973,920 | 3,479,194 |
| 7 | Salary & Allowance(Banglabanda) | 2,971,419 | - | - | - | - | - | - | - | 2,971,419 | 2,680,576 |
| 8 | Salary & Allowance(Akhawara) | 3,201,754 | - | - | - | - | - | - | - | 3,201,754 | 2,457,083 |
| 9 | Salary & Allowance(Tamabil) | 3,777,287 | - | - | - | - | - | - | - | 3,777,287 | 2,792,744 |
| 10 | Salary & Allowance(Bilomia) | 2,224,235 | - | - | - | - | - | - | - | 2,224,235 | 1,635,408 |
| 11 | Salary & Allowance (Bhomra) | - | - | - | - | - | - | - | - | - | - |
| 12 | Salary & Allowance (Dorshana) | 170,244 | - | - | - | - | - | - | - | 170,244 | 333,028 |
| 13 | Salary & Allowance (Nakugaon) | 2,351,740 | - | - | - | - | - | - | - | 2,351,740 | 2,102,323 |
| 14 | Salary & Allowance (Sonahat) | 298,561 | - | - | - | - | - | - | - | 298,561 | 236,482 |
| 15 | Pension & Gratuity | 251,741,861 | - | - | - | - | - | - | - | 251,741,861 | 300,422,440 |
| 16 | GPF Interest | - | - | - | - | - | - | - | - | - | 10,000,000 |
| 17 | Appointment Expenses | - | - | - | - | - | - | - | - | - | - |
| 18 | Legal expenses | - | - | - | - | - | - | - | - | - | 66,455 |
| 19 | Rest & Recreation | - | 541,560 | - | - | - | - | - | - | 541,560 | 1,295,560 |
| 20 | Festival Allowance | 10,021,008 | 6,209,350 | 222,840 | - | 345,130 | - | - | - | 16,798,328 | 11,881,047 |
| 21 | Pohela boishakh allowance | 702,380 | 433,193 | - | - | 37,258 | - | - | - | 1,172,831 | 426,640 |
| 22 | Head Office rent & Garage | 8,870,073 | - | - | - | - | - | - | - | 8,870,073 | 9,685,965 |
| 23 | Honourium | 101,035 | - | - | - | - | - | - | - | 101,035 | 362,270 |
| 24 | Contingents Salary | 874,665 | 1,149,700 | - | - | - | - | - | - | 2,024,365 | 1,996,070 |
| 25 | National & Religious Festival | 532,340 | - | - | - | - | - | - | - | 532,340 | 653,720 |
| 26 | National & Religious Festival (burimari) | 10,925 | - | - | - | - | - | - | - | 10,925 | 12,309 |
| 27 | National & Religious Festival (Akhaura) | 21,941 | - | - | - | - | - | - | - | 21,941 | 3,105 |
| 28 | National & Religious Festival (Nakugaon) | 10,450 | - | - | - | - | - | - | - | 10,450 | - |
| 29 | National & Religious Festival (Sonahat) | 18,728 | - | - | - | - | - | - | - | 18,728 | - |
| 30 | National & Religious Festival (Tamabil) | 13,475 | - | - | - | - | - | - | - | 13,475 | - |
| 31 | Books & Paper | 48,947 | 1,980 | - | - | - | - | - | - | 50,927 | 44,677 |
| 32 | TA/DA | 1,249,233 | 267,111 | - | - | - | - | - | - | 1,516,344 | 2,840,074 |
| 33 | TA/DA (Burimari) | 92,066 | - | - | - | - | - | - | - | 92,066 | 75,376 |
| 34 | TA/DA (Akhawara) | 11,462 | - | - | - | - | - | - | - | 11,462 | 22,449 |
| 35 | TA/DA (Bhomra) | - | - | - | - | - | - | - | - | 70,981 | 153,381 |
| 36 | TA/DA (Hili) | 3,700 | - | - | - | - | - | - | - | 3,700 | 18,225 |
| 37 | TA/DA (Nakugaon) | 18,885 | - | - | - | - | - | - | - | 18,885 | 22,370 |
| 38 | TA/DA (Bibir Bazar) | 3,340 | - | - | - | - | - | - | - | 3,340 | - |
| 39 | TA/DA (Tamabil) | 37,210 | - | - | - | - | - | - | - | 37,210 | - |
| 40 | TA/DA (Teknaf) | - | - | - | - | - | - | - | - | - | 34,387 |
| 41 | TA/DA (sonamosjid) | 8,829 | - | - | - | - | - | - | - | 8,829 | 12,420 |
| 42 | TA/DA (banglabandha) | 21,207 | - | - | - | - | - | - | - | 21,207 | 93,381 |
| 43 | TA/DA (Sonahat) | 5,275 | - | - | - | - | - | - | - | 5,275 | 19,996 |
| 44 | Training | 102,100 | 551,645 | - | - | - | - | - | - | 653,745 | 3,837,938 |



| Sl. No. | PARTICULARS | Amount in Taka | | | | | | | | | |
|---------|---------------------------------------|----------------|------------|----------|----------|---------|----------|---------|---------|------------|------------|
| | | HEAD OFFICE | BENAPOLE | BURIMARY | AKHAWARA | BHOMRA | NAKUGAON | TAMABIL | SONAHAT | 2020-21 | 2019-20 |
| 45 | Advertisement | 965,744 | 46,464 | - | - | - | - | - | - | 1,012,208 | 819,353 |
| 46 | Dress & uniform at head office | 184,985 | - | - | - | - | - | - | - | 184,985 | 20,816 |
| 47 | Dress & uniform at Benapole | 108,815 | - | - | - | - | - | - | - | 108,815 | 166,530 |
| 48 | Bank Charge & Commission | 60,053 | 604 | - | 1,150 | 22,685 | - | 1,150 | - | 85,042 | 178,661 |
| 49 | Excise Duty | 83,000 | - | - | - | - | - | 40,000 | - | 138,000 | 74,000 |
| 50 | Source TAX | 691,041 | - | - | 5,366 | 123,563 | 14,272 | 144,532 | 56,064 | 1,034,838 | 654,868 |
| 51 | Excise Duty on Investment | - | - | - | - | - | - | - | - | - | - |
| 52 | Source TAX on Investment | - | - | - | - | - | - | - | - | - | - |
| 53 | Overtime Head office | 1,487,134 | 14,465,333 | - | - | - | - | - | - | 15,952,467 | 13,930,496 |
| 54 | Overtime (Akhawra) | 654,548 | - | - | - | - | - | - | - | 654,548 | 491,203 |
| 55 | Overtime (Belonea) | 357,692 | - | - | - | - | - | - | - | 357,692 | 254,698 |
| 56 | Overtime (Bhomra) | - | - | - | - | 627,694 | - | - | - | 627,694 | 252,461 |
| 57 | Overtime (Dorshona) | 48,923 | - | - | - | - | - | - | - | 48,923 | 125,515 |
| 58 | Overtime (Haluaghat) | - | - | - | - | - | - | - | - | - | - |
| 59 | Overtime (Nakugaon) | 296,541 | - | - | - | - | - | - | - | 296,541 | 280,265 |
| 60 | Overtime (Burimari) | 1,159,249 | - | - | - | - | - | - | - | 1,159,249 | 812,184 |
| 61 | Overtime (Teknaf) | 266,804 | - | - | - | - | - | - | - | 266,804 | 306,605 |
| 62 | Overtime (Hili Port) | 611,751 | - | - | - | - | - | - | - | 611,751 | 553,566 |
| 63 | Overtime (Sonamasjid) | 592,115 | - | - | - | - | - | - | - | 592,115 | 356,067 |
| 64 | Overtime (Sonahat) | 9,299 | - | - | - | - | - | - | - | 9,299 | 965 |
| 65 | Overtime (Tamabil) | 826,017 | - | - | - | - | - | - | - | 826,017 | 1,033,787 |
| 66 | Overtime (Govrakura) | 102,014 | - | - | - | - | - | - | - | 102,014 | 101,293 |
| 67 | Overtime (Bibir Bazar) | 399,073 | - | - | - | - | - | - | - | 399,073 | 305,256 |
| 68 | Overtime (Banglabanda) | 411,851 | - | - | - | - | - | - | - | 411,851 | 326,962 |
| 69 | Welfare & Recreation | 150,000 | - | - | - | - | - | - | - | 150,000 | 50,000 |
| 70 | Conveyance (HO) | 52,100 | - | - | - | - | - | - | - | 52,100 | 34,810 |
| 71 | Entertainment | 79,546 | 9,175 | - | - | - | - | - | - | 88,721 | 209,256 |
| 72 | Entertainment (Akhawra) | - | - | - | - | - | - | - | - | - | 20,274 |
| 73 | Photocopy Fax & Computer ink | 14,025 | - | - | - | - | - | - | - | 14,025 | 38,600 |
| 74 | Suddachar & Promodona | 119,888 | - | - | - | - | - | - | - | 119,888 | 58,239 |
| 75 | Battery & Tyre purchases | 147,791 | 12,413 | - | - | - | - | - | - | 160,204 | 31,325 |
| 76 | Car rent | - | - | - | - | 386,576 | - | - | - | 386,576 | 8,475 |
| 77 | Telephone & Trunkcall | 290,971 | - | - | - | 1,343 | - | - | - | 292,314 | 136,616 |
| 78 | Telephone bill Burimari | 581 | - | - | - | - | - | - | - | 581 | - |
| 79 | Postage & Cable | 123,600 | 334,423 | - | - | 79,200 | - | - | - | 537,223 | 453,263 |
| 80 | Misc. Exp (HO) | 123,130 | - | - | - | - | - | - | - | 123,130 | 571,482 |
| 81 | Misc. Exp (Akhawra) | 87,985 | - | - | - | - | - | - | - | 87,985 | 72,186 |
| 82 | Misc. Exp (Teknaf) | 12,000 | - | - | - | - | - | - | - | 12,000 | 6,900 |
| 83 | Misc. Exp (Bhomra) | - | - | - | - | - | - | - | - | - | 305,911 |
| 84 | Misc. Exp (Burimari) | 198,399 | - | - | - | 434,560 | - | - | - | 434,560 | 136,046 |
| 85 | Misc. Exp (Bibir Bazar) | 4,888 | - | - | - | - | - | - | - | 4,888 | - |
| 86 | Misc. Exp (sonahat) | 121,764 | - | - | - | - | - | - | - | 121,764 | 72,075 |
| 87 | Misc. Exp (Tamabil) | 18,212 | - | - | - | - | - | - | - | 18,212 | 16,712 |
| 88 | Rest & Recreation Allowance | 219,650 | - | - | - | - | - | - | - | 219,650 | 1,551,266 |
| 89 | Rest & Recreation Allowance (akhawra) | - | - | - | - | - | - | - | - | - | 74,740 |



| Sl. No. | PARTICULARS | Amount in Taka | | | | | | | | | |
|-----------|---|-------------------|----------------|----------|----------|----------|----------|----------|----------|-------------------|-------------------|
| | | HEAD OFFICE | BENAPOLE | BURIMARI | AKHAWARA | BHOMRA | NAKUGAON | TAMABIL | SONAHAT | 2020-21 | 2019-20 |
| 90 | Rest & Recreation Allowance (Banglabandha) | 18,460 | | | | | | | | 18,460 | 60,680 |
| 91 | Rest & Recreation Allowance (Belonia) | 26,760 | | | | | | | | 26,760 | 48,970 |
| 92 | Rest & Recreation Allowance (Bibir Bazar) | 24,870 | | | | | | | | 24,870 | 77,200 |
| 93 | Rest & Recreation Allowance (Burimari) | 26,760 | | - | | | | | | 26,760 | 238,250 |
| 94 | Rest & Recreation Allowance (Dorshama) | - | | | | | | | | - | 18,460 |
| 95 | Rest & Recreation Allowance (Govra) | - | | | | | | | | - | 22,450 |
| 96 | Rest & Recreation Allowance (Hilli) | 15,500 | | | | | | | | 15,500 | 109,980 |
| 97 | Rest & Recreation Allowance (Nakugaon) | 40,840 | | | | | | | | 40,840 | 38,080 |
| 98 | Rest & Recreation Allowance (Sonamosjid) | - | | | | | | | | - | 84,170 |
| 99 | Rest & Recreation Allowance (Tamabil) | 43,170 | | | | | | | | 43,170 | 166,390 |
| 100 | Rest & Recreation Allowance (Teknaf) | - | | | | | | | | - | 75,650 |
| 101 | Fire Registration Fee | - | | | | | | | | - | - |
| 102 | Sports & Cultural affairs | - | | | | | | | | - | 255,900 |
| 103 | Dividend / Profit | 19,000,000 | | | | | | | | 19,000,000 | 19,000,000 |
| 104 | Audit Fee | 62,500 | | | | | | | | 62,500 | 211,368 |
| 105 | Police, Anser & Private security (Akhaura) | 2,543,482 | | | | | | | | 2,543,482 | 335,427 |
| 106 | Police, Anser & Private security (Benapole) | 13,314,812 | 32,996,363 | | | | | | | 46,311,175 | 42,544,824 |
| 107 | Police, Anser & Private security (Bhomra) | 3,981,700 | | | | | | | | 3,981,700 | 2,392,832 |
| 108 | Police, Anser & Private security (Burimari) | 2,950,917 | | | | | | | | 2,950,917 | 1,530,148 |
| 109 | Police, Anser & Private security (Nakugaon) | 763,728 | | | | | | | | 763,728 | 102,156 |
| 110 | Police, Anser & Private security (Sonahat) | 1,248,236 | | | | | | | | 1,248,236 | 593,007 |
| 111 | Police, Anser & Private security (Tamabil) | 4,191,077 | | | | | | | | 4,191,077 | 594,237 |
| 112 | Sweeping & Clearing (Tamabil) | 76,780 | | | | | | | | 76,780 | 62,820 |
| 113 | Sweeping & Clearing (Akhaura) | 26,698 | | | | | | | | 26,698 | 59,330 |
| 114 | Sweeping & Clearing (Burimari) | 62,296 | | | | | | | | 62,296 | 47,115 |
| 115 | Sweeping & Clearing (Nakugaon) | 53,397 | | | | | | | | 53,397 | 31,410 |
| 116 | Sweeping & Clearing (Sonahat) | 5,235 | | | | | | | | 5,235 | 29,665 |
| 117 | Sweeping & Clearing (Bhomra) | 48,860 | | | | | | | | 48,860 | 147,975 |
| 118 | Sweeping & Clearing (Benapole) | - | 948,880 | | | | | | | 948,880 | 880,018 |
| 119 | Land Development Tax (Tamabil) | - | | | | | | | | - | 53,320 |
| 120 | Land Development Tax (Akhaura) | - | | | | | | | | - | 60,000 |
| 121 | Land Development Tax (akhaura) | - | | | | | | | | - | - |
| 122 | Land Development Tax (Bhomra) | 407,370 | | | | | | | 129,773 | 129,773 | - |
| 123 | Rent, Rates & Taxes | 38,897 | 4,065,197 | | | | | | | 4,104,094 | 4,396,537 |
| E. | Repairs & Maintenance | 15,154,154 | 213,743 | - | - | - | - | - | - | 15,367,897 | 16,737,990 |
| 1 | Building & Structure Head office | - | | | | | | | | - | 108,044 |
| 2 | Building & Structure at Tamabil | - | | | | | | | | - | 226,937 |
| 3 | Building & Structure at Akhaura | - | | | | | | | | - | 17,570 |
| 4 | Building & Structure at Benapole | - | | | | | | | | - | 4,221,557 |
| 5 | Building & Structure at Bhomra | - | | | | | | | | - | 559,337 |
| 6 | Building & Structure at Burimari | - | | | | | | | | - | 122,330 |
| 7 | Building & Structure at Nakugaon | - | | | | | | | | - | 125,258 |
| 8 | Fire Extinguisher Repair & Refilling (Burimari) | 30,155 | | | | | | | | 30,155 | - |



| Sl. No. | PARTICULARS | Amount in Taka | | | | | | | | | |
|----------|---|-------------------|----------|----------|----------|--------|----------|---------|---------|-------------------|--------------------|
| | | HEAD OFFICE | BENAPOLE | BURIMARI | AKHAWARA | BHOMRA | NAKUGAON | TAMABIL | SONAHAT | 2020-21 | 2019-20 |
| 9 | Fire Extinguisher Refilling at Sonahat | 18,704 | - | - | - | - | - | - | - | 18,704 | - |
| 10 | Fire Extinguisher Refilling at Tamabil | 8,978 | - | - | - | - | - | - | - | 8,978 | - |
| 11 | Fire Extinguisher Repair & Refilling (Akhaura) | 6,269 | 132,655 | - | - | - | - | - | - | 138,924 | - |
| 12 | Fire Extinguisher Repair & Refilling (Benapole) | 419,772 | - | - | - | - | - | - | - | 419,772 | - |
| 13 | Fire Extinguisher Repair & Refilling (Bhomra) | 87,846 | - | - | - | - | - | - | - | 87,846 | - |
| 14 | Fire Extinguisher Repair & Refilling (Nakugaon) | 54,345 | - | - | - | - | - | - | - | 54,345 | - |
| 15 | Repair of AC & Others in HO | 23,805 | 64,141 | - | - | - | - | - | - | 87,946 | - |
| 16 | Repair of Car | 303,385 | - | - | - | - | - | - | - | 303,385 | 546,690 |
| 17 | Repair of Computer, Fax & Photocopier | 15,600 | 1,590 | - | - | - | - | - | - | 17,190 | 4,152 |
| 18 | Repair of Computer & Photocopy | 51,215 | - | - | - | - | - | - | - | 51,215 | 582,301 |
| 19 | Repair of Electric Infrastructure at Tamabil | 28,067 | - | - | - | - | - | - | - | 28,067 | 27,576 |
| 20 | Repair of Electric Infrastructure at Bhomra | 242,732 | - | - | - | - | - | - | - | 242,732 | - |
| 21 | Repair of Electric Infrastructure at Benapole | 1,359,210 | - | - | - | - | - | - | - | 1,359,210 | - |
| 22 | Repair of Electric Metre (Sonahat) | 19,607 | - | - | - | - | - | - | - | 19,607 | 7,119 |
| 23 | Repair of Fire Hydrant System at Bhomra | 55,620 | - | - | - | - | - | - | - | 55,620 | 248,447 |
| 24 | Repair of Furniture & Office Equipment | 8,665 | - | - | - | - | - | - | - | 8,665 | 68,833 |
| 25 | Repair of Generator (Burimari) | 63,850 | - | - | - | - | - | - | - | 63,850 | 36,180 |
| 26 | Repair Of Office Equipment (Burimari) | 9,945 | - | - | - | - | - | - | - | 9,945 | 125,629 |
| 27 | Repair of Residential Building (Benapole) | 81,624 | - | - | - | - | - | - | - | 81,624 | 85,791 |
| 28 | Repair Of Sanitary & Construction at Benapole | 4,134,880 | - | - | - | - | - | - | - | 4,134,880 | 270 |
| 29 | Repair of Sanitary & Construction At Bhomra | 331,570 | - | - | - | - | - | - | - | 331,570 | 142,679 |
| 30 | Repair Of Sanitary & Construction at Burimari | 223,401 | - | - | - | - | - | - | - | 223,401 | 3,709,342 |
| 31 | Repair Of Sanitary & Construction At Tamabil | 270,612 | - | - | - | - | - | - | - | 270,612 | 149,100 |
| 32 | Repair of Shed Office at Benapole | 2,044,252 | - | - | - | - | - | - | - | 2,044,252 | 42,600 |
| 33 | Repair of Weighbridge Scale (Benapole) | 1,816,670 | - | - | - | - | - | - | - | 1,816,670 | 1,800,000 |
| 34 | Repair of Weighbridge Scale of Sonahat | 479,492 | - | - | - | - | - | - | - | 479,492 | 1,204,386 |
| 35 | Repair of Weighbridge Scale (Burimari) | 505,269 | - | - | - | - | - | - | - | 505,269 | - |
| 36 | Repair of Weighbridge Scale of Bhomra | 1,210,125 | - | - | - | - | - | - | - | 1,210,125 | 1,228,007 |
| 37 | Repair of Weighbridge Scale of Nakugaon | 309,898 | - | - | - | - | - | - | - | 309,898 | 1,037,375 |
| 38 | Repair Of Weighbridge Scale of Tamabil | 656,117 | - | - | - | - | - | - | - | 656,117 | - |
| 39 | Soil Filling in Front of Gate No-1 (Burimari) | 44,620 | - | - | - | - | - | - | - | 44,620 | 310,480 |
| 40 | Supplying of File Rake at Head Office | 237,854 | - | - | - | - | - | - | - | 237,854 | - |
| 41 | Decoration of rest house | - | 15,357 | - | - | - | - | - | - | 15,357 | - |
| F | Capital Expenses | 35,869,997 | - | - | - | - | - | - | - | 35,869,997 | 121,360,399 |
| 1 | Boundary Wall & RCC Retaining Wall at Nakugaon | 1,575,366 | - | - | - | - | - | - | - | 1,575,366 | 184,828 |
| 2 | Computer Purchases (HO) | 344,600 | - | - | - | - | - | - | - | 344,600 | 17,114,964 |
| 3 | Computer & Software (Akhaura) | 152,800 | - | - | - | - | - | - | - | 152,800 | 294,030 |
| 4 | Computer & Software (Benapole) | 490,700 | - | - | - | - | - | - | - | 490,700 | 1,346,186 |
| 5 | Computer & Software (Bhomra) | 242,850 | - | - | - | - | - | - | - | 242,850 | 1,790,959 |
| 6 | Computer & Software (Burimari) | 992,400 | - | - | - | - | - | - | - | 992,400 | 712,096 |
| 7 | Computer, Software & E-Service | 2,542,000 | - | - | - | - | - | - | - | 2,542,000 | 365,878 |
| 8 | Computer & Software (Tamabil) | 70,500 | - | - | - | - | - | - | - | 70,500 | 539,462 |
| 9 | Cons. of Approach Road at Bhomra | 2,608,767 | - | - | - | - | - | - | - | 2,608,767 | 814,954 |



| Sl. No. | PARTICULARS | Amount in Taka | | | | | | | | | |
|-----------|---|--------------------|--------------------|----------|----------|--------|----------|---------|---------|--------------------|--------------------|
| | | HEAD OFFICE | BENAPOLE | BURIMARY | AKHAWARA | BHOMRA | NAKUGAON | TAMABIL | SONAHAT | 2020-21 | 2019-20 |
| 10 | Cons Of Barrack Building at Benapole | 13,474,281 | - | - | - | - | - | - | - | 13,474,281 | 821,700 |
| 11 | Cons of HBB Road at Bhomra | 608,958 | - | - | - | - | - | - | - | 608,958 | 2,242,800 |
| 12 | Consultancy Service for Interior Design of HO | 500,000 | - | - | - | - | - | - | - | 500,000 | 322,593 |
| 13 | Curtains Purchases | 24,029 | - | - | - | - | - | - | - | 24,029 | 44,476,154 |
| 14 | Furniture & Office Equipment | 77,569 | - | - | - | - | - | - | - | 77,569 | 428,692 |
| 15 | Furniture Supply at Bhomra Port | 17,250 | - | - | - | - | - | - | - | 17,250 | 7,900,000 |
| 16 | ICT Equipments of Burimari | 36,430 | - | - | - | - | - | - | - | 36,430 | 298,470 |
| 17 | Installation of AC at Benapole | 118,000 | - | - | - | - | - | - | - | 118,000 | 7,349,082 |
| 18 | Office Building Drawing & Design At Benapole | 15,000 | - | - | - | - | - | - | - | 15,000 | 179,653 |
| 19 | Purchases of Electric Goods (Buri) | 22,480 | - | - | - | - | - | - | - | 22,480 | 234,190 |
| 20 | Re-Construction of Road and Yard at Bhomra | 1,282,276 | - | - | - | - | - | - | - | 1,282,276 | 199,920 |
| 21 | Re-Construction of Shed Office at Benapole | 1,388,740 | - | - | - | - | - | - | - | 1,388,740 | 894,878 |
| 22 | Replacement of Underground Cable, Light & Board at | 1,795,943 | - | - | - | - | - | - | - | 1,795,943 | 284,012 |
| 23 | Service Centre Drawing & Design at Burimari | 22,800 | - | - | - | - | - | - | - | 22,800 | 95,552 |
| 24 | Soil Filling at Benapole | 513,337 | - | - | - | - | - | - | - | 513,337 | 15,000 |
| 25 | Supplying Fitting & Fixing for HO | 166,129 | - | - | - | - | - | - | - | 166,129 | 669,042 |
| 26 | Supplying & Installation of AC in IPT at Benapole | 647,280 | - | - | - | - | - | - | - | 647,280 | 934,000 |
| 27 | Supplying of LED TV & Wardrobe at HO | 279,378 | - | - | - | - | - | - | - | 279,378 | 840,692 |
| 28 | Supplying of Sofa, Curtain & Centre Table at Bhomra | 279,203 | - | - | - | - | - | - | - | 279,203 | 2,299,456 |
| 29 | Supplying of Sofa & Curtain at Akhaura | 162,244 | - | - | - | - | - | - | - | 162,244 | 2,886,788 |
| 30 | Under Ground Cable & Ext. Electrification at Bena | 2,770,964 | - | - | - | - | - | - | - | 2,770,964 | 14,718,927 |
| 31 | Warehouse Extension at Burimari | 2,647,723 | - | - | - | - | - | - | - | 2,647,723 | 7,609,859 |
| 32 | Weightbridge Scale Installation at Bhomra | - | - | - | - | - | - | - | - | - | 2,495,582 |
| G. | Other Operating Expenses | - | - | - | - | - | - | - | - | - | - |
| 1 | Hamalage & Cargo container | - | - | - | - | - | - | - | - | - | - |
| H. | Office Operating Expenses | 76,360 | 2,029,052 | - | - | - | - | - | - | 2,105,412 | 782,613 |
| 1 | National & Religious function | - | 69,963 | - | - | - | - | - | - | 69,963 | 69,570 |
| 2 | Tiffin Allowance | - | - | - | - | - | - | - | - | - | - |
| 3 | Welfare expenses | - | - | - | - | - | - | - | - | - | - |
| 4 | Fire Registration Fee | - | 467,107 | - | - | - | - | - | - | 467,107 | - |
| 5 | Subscription & Donation | - | - | - | - | - | - | - | - | - | 45,000 |
| 6 | Others cost | - | 104,463 | - | - | - | - | - | - | 104,463 | - |
| 7 | Port Day | - | 798,000 | - | - | - | - | - | - | 798,000 | 366,700 |
| 8 | Claim Disposal | - | 563,070 | - | - | - | - | - | - | 563,070 | 301,343 |
| 9 | Clenical expenses | - | 12,949 | - | - | - | - | - | - | 12,949 | - |
| 10 | Tree Plantation | - | 13,500 | - | - | - | - | - | - | 13,500 | - |
| 11 | Port Inauguration | 76,360 | - | - | - | - | - | - | - | 76,360 | - |
| I. | Investment | 450,000,000 | 120,000,000 | - | - | - | - | - | - | 765,000,000 | 905,000,000 |
| 1 | FDR | 450,000,000 | 120,000,000 | - | - | - | - | - | - | 765,000,000 | 905,000,000 |
| 2 | FDR Interest | - | - | - | - | - | - | - | - | - | - |



| SL. No. | PARTICULARS | Amount in Taka | | | | | | | | | | | | |
|-----------|---|----------------|-------------|-------------|-----------|-------------|------------|-------------|-------------|---------------|---------------|---|-------------|-------------|
| | | HEAD OFFICE | BENAPOLE | BURIMARY | AKHAWARA | BHOMRA | NAKUGAON | TAMABIL | SONAHAT | 2020-21 | 2019-20 | | | |
| | Liabilities & Other Payments | 9,247,914 | - | - | - | - | - | - | - | - | - | - | 9,247,914 | 9,354,194 |
| 1 | Car Loan Installment (for salary deduct) | 1,053,953 | - | - | - | - | - | - | - | - | - | - | 1,053,953 | 953,117 |
| 2 | Gass bill (for salary deduct) | 5,850 | - | - | - | - | - | - | - | - | - | - | 5,850 | 3,900 |
| 3 | GPF prasion (for salary deduct) | 1,223,600 | - | - | - | - | - | - | - | - | - | - | 1,223,600 | 1,433,500 |
| 4 | GPF Loan prasion (for salary deduct) | 60,000 | - | - | - | - | - | - | - | - | - | - | 60,000 | - |
| 5 | Group Insurance (for salary deduct) | 7,860 | - | - | - | - | - | - | - | - | - | - | 7,860 | 8,400 |
| 6 | House Rent Prasion (for salary deduct) | 226,745 | - | - | - | - | - | - | - | - | - | - | 226,745 | 145,930 |
| 7 | Municipal TAX Prasion (for salary deduct) | 150 | - | - | - | - | - | - | - | - | - | - | 150 | 40 |
| 8 | Water & sweiarage prasion (for salary deduct) | 450 | - | - | - | - | - | - | - | - | - | - | 450 | 240 |
| 9 | Welfare Fund prasion (for salary deduct) | 11,700 | - | - | - | - | - | - | - | - | - | - | 11,700 | 12,550 |
| 10 | GPF BSBK (for salary deduct) | 6,105,533 | - | - | - | - | - | - | - | - | - | - | 6,105,533 | 6,184,351 |
| 11 | Income TAX BSBK& Prasion (for salary deduct) | 268,776 | - | - | - | - | - | - | - | - | - | - | 268,776 | 208,662 |
| 12 | Revenue Stamp deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 | Prime Minister Fund | - | - | - | - | - | - | - | - | - | - | - | - | 178,428 |
| 14 | VAT Received from Auction | 153,225 | - | - | - | - | - | - | - | - | - | - | 153,225 | 124,855 |
| 15 | TAX Received from Auction | 102,150 | - | - | - | - | - | - | - | - | - | - | 102,150 | 99,005 |
| 16 | Others Expenses | 27,922 | - | - | - | - | - | - | - | - | - | - | 27,922 | - |
| 17 | Lumgrant Payment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | Electric bill deduction Adjusted | - | - | - | - | - | - | - | - | - | - | - | - | 1,216 |
| L. | Advance Payment | 111,325,247 | - | - | - | - | - | - | - | - | - | - | 111,325,247 | 377,858,646 |
| 1 | Advance Income Tax Payment | 110,000,000 | - | - | - | - | - | - | - | - | - | - | 110,000,000 | 100,000,000 |
| 2 | Advance Payment | 1,325,247 | - | - | - | - | - | - | - | - | - | - | 1,325,247 | 2,084,626 |
| 3 | Loan paid to project | - | - | - | - | - | - | - | - | - | - | - | - | 275,774,020 |
| M. | Deduction Payment / Refund | 122,992,319 | - | - | - | - | - | - | - | - | - | - | 122,992,319 | 12,013,737 |
| 1 | Security deposit (Back) | 11,452,386 | - | - | - | - | - | - | - | - | - | - | 11,452,386 | 12,013,737 |
| 3 | Tax Paid with AIT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | Income tax paid | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | Source TAX Paid | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | Income Tax adjusted | 111,539,933 | - | - | - | - | - | - | - | - | - | - | 111,539,933 | - |
| | Total Expenses This Year | 2,456,999,090 | 866,615,223 | 597,215,487 | 7,006,516 | 401,963,016 | 13,014,272 | 190,257,682 | 90,071,064 | 4,623,142,351 | 3,812,262,641 | | | |
| N. | Closing Cash & Cash Equivalents | 437,991,609 | 70,367,269 | 81,090,302 | 1,787,312 | 29,984,234 | 8,090,621 | 24,403,952 | 28,948,044 | 682,663,343 | 354,348,185 | | | |
| 1 | Cash in Hand | - | - | - | - | - | - | - | - | - | - | | | |
| 2 | Cash at Bank | 437,991,609 | 70,367,269 | 81,090,302 | 1,787,312 | 29,984,234 | 8,090,621 | 24,403,952 | 28,948,044 | 682,663,343 | 354,348,185 | | | |
| | Total | 2,894,990,699 | 936,982,492 | 678,305,789 | 8,793,828 | 431,947,250 | 21,104,893 | 214,661,634 | 119,019,108 | 5,305,805,694 | 4,166,610,826 | | | |

Director (Accounts)



Director (Audit)

BANGLADESH LAND PORT AUTHORITY (BLPA)

Notes to the Financial Statements
As at and for the year ended 30 June, 2021

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 2020-21. 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, Sonamasjid, Hili, Teknaf, and Bibibazar are being operating by Private Port Operators. 7 land ports such as Benapole, Burimari, Akhawara, Bhomra, Tamabil, Nakugaon and Sonahat are being directly operating by BLPA. Rest of the 12 land ports are under construction for development. It is to be noted that under the Motor Vehicle Agreement (BBIN MVA) between Bangladesh, India, Nepal and Bhutan, trade with neighboring countries by land will increase in the near future as well as the amount and majority of government revenue will increase.

- | | |
|---|--|
| 1. Benapole, Sharsha Jessore | 13. Birol, Dinajpur |
| 2. Burimari, Patgram, Lalmonirhat | 14. Belonia, Feni |
| 3. Akhaura, Brahmnbaria | 15. Gobrakura – Karaitali, Haluaghat, |
| 4. Tamabil, Gowinghat, Sylhet | 16. Dhanuakamalpur, Bokshigonj, Jamalpur |
| 5. Bhomra, Sadar Upazila, Satkhira | 17. Sheola, Bianibazar, Sylhet |
| 6. Nakugaon, Nalitabari, Sherpur | 18. Balla, Chunar Ghat, Hobiganj |
| 7. Sonahat, Bhurungamari, Kurigram | 19. Darshana, Damurhuda, Chuadanga |
| 8. Sonamasjid, Shibganj, Chapai Nawabganj | 20. Ramgarh, Khagrachhari |
| 9. Hili, Hakimpur, Dinajpur | 21. Tegamukh, Barkal, Rangamati |
| 10. Banglabandha, Tetulia, Panchagarh | 22. Chilahati, Domar, Nilphamari |
| 11. Teknaf, Cox's Bazar | 23. Daulatganj, Jibon Nagar, Chuadanga |
| 12. Bibibazar, Sadar Upazila, Cumilla | 24. Bholagonj, Companygonj, Sylhet |

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.



BANGLADESH LAND PORT AUTHORITY (BLPA)

Notes to the Financial Statements
As at and for the year ended 30 June, 2021

3.00 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 Nakugan 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 in terms of Income Tax Ordinance 1984.



BANGLADESH LAND PORT AUTHORITY (BLPA)
Notes to the Financial Statements
For the year ended 30 June, 2021

| Notes | Particulars | Notes | Amount in Taka | |
|-------|--|-------|----------------------|----------------------|
| | | | 30-June-2021 | 30-June-2020 |
| 4.00 | Property, Plant & Equipment: | | | |
| | At Cost: | | | |
| | Opening Balance | | 1,746,756,248 | 1,618,777,200 |
| | Add: Addition during the year | | 39,161,867 | 133,764,251 |
| | Less: Adjustment during the year | | - | 5,785,204 |
| | | | 1,785,918,115 | 1,746,756,248 |
| | Accumulated Depreciation: | | | |
| | Opening Balance | | 625,926,077 | 581,165,969 |
| | Add: Depreciation Charged during the year | | 54,267,883 | 49,437,588 |
| | Less: Adjustment during the year | | - | 4,677,480 |
| | | | 680,193,960 | 625,926,077 |
| | Closing Balance | | 1,105,724,155 | 1,120,830,170 |
| | The details of Property, Plant & Equipment have been given in Schedule-A | | | |
| 5.00 | Investment in FDR | | | |
| | Opening Balance | | 3,941,048,573 | 3,494,089,012 |
| | Add: Addition during the year | | 765,000,000 | 905,000,000 |
| | Add: Interest during the year | | 272,043,433 | 249,226,286 |
| | | | 4,978,092,006 | 4,648,315,297 |
| | Less: Encashment of FDR | | 315,902,391 | 633,300,612 |
| | Less: Encashment of Interest on FDR | | 20,722,271 | 46,578,691 |
| | Less: TDS of Interest on FDR | | 27,247,678 | 24,633,482 |
| | Less: Excise Duty on FDR | | 3,031,590 | 2,753,940 |
| | Closing Balance | | 4,611,188,076 | 3,941,048,573 |
| 6.00 | Advances, Deposits and Prepayments | | | |
| | Opening Balance | | 8,547,292 | 8,421,391 |
| | Add: Payment during this year | | 1,325,247 | 2,084,626 |
| | | | 9,872,539 | 10,506,017 |
| | Less: Adjustment during the year | | 769,913 | 1,958,725 |
| | Less: Realized during this year | | 52,941 | - |
| | Closing Balance | | 9,049,685 | 8,547,292 |
| 7.00 | Loan to Various Project | | | |
| | Opening Balance | | 519,875,576 | 286,743,168 |
| | Add: Payment during this year | | - | 275,774,020 |
| | Total Project | | - | - |
| | Balla port Development project | | 6,000,000 | - |
| | BSBK Head office Building project | | 50,000,000 | - |
| | BRCP | | 533,783,605 | - |
| | Govrakura-Karaitoli port Development Project | | 80,000,000 | - |
| | Belonia port Development Project | | 371,872 | - |
| | Add: Adjustment from land & land development (tamabil) | | - | 795,324 |
| | | | 1,190,031,053 | 563,312,511 |
| | Less: Adjustment during the year | | - | - |
| | Less: Realized during this year | | - | - |
| | Balla loan recovery | | 6,000,000 | 300,000 |
| | Belonia loan recovery | | - | 25,541,612 |
| | Dhanua loan recovery | | - | 2,600,000 |
| | Govrakura loan recovery | | - | 14,200,000 |
| | Tamabil project | | - | 795,324 |
| | Head office Building loan recovery | | 50,000,000 | - |
| | BRCP loan recovery | | 71,710,737 | - |
| | Benapole Vehicle Terminal Project Loan recovery | | 261,201,555 | - |
| | | | 388,912,292 | 43,436,936 |
| | Closing Balance | | 801,118,761 | 519,875,575 |



BANGLADESH LAND PORT AUTHORITY (BLPA)
Notes to the Financial Statements
For the year ended 30 June, 2021

| Notes | Particulars | Notes | Amount in Taka | |
|-------------|--|-------|--------------------|--------------------|
| | | | 30-June-2021 | 30-June-2020 |
| 8.00 | Trade and Other Receivable | | | |
| | Sonamasjid Port | 8.01 | 30,900,277 | 30,381,098 |
| | Panama Hili Port | 8.02 | 19,577,226 | 15,710,906 |
| | United Land Port -Tacknaf | 8.03 | 15,395,614 | 4,450,488 |
| | Bibir Bazar Land Port | 8.04 | 9,128,222 | 7,700,974 |
| | Bangla Bandha - Panchagar | 8.05 | 3,428,811 | 2,015,547 |
| | | | 78,430,150 | 60,259,013 |
| 8.01 | Sonamasjid Port | | | |
| | Opening Balance | | 30,381,098 | 33,739,295 |
| | Add: Income during this year | | 87,846,205 | 27,352,569 |
| | | | 118,227,303 | 61,091,864 |
| | Less: Received during this year | | 84,954,026 | 28,337,766 |
| | Less: Income Adjustment during this year | | 2,373,000 | 2,373,000 |
| | Closing Balance | | 30,900,277 | 30,381,098 |
| 8.02 | Panama Hili Port | | | |
| | Opening Balance | | 15,710,906 | 16,124,790 |
| | Add: Income during this year | | 93,391,143 | 79,298,249 |
| | | | 109,102,049 | 95,423,039 |
| | Less: Income Adjustment during this year | | 1,425,000 | 1,425,000 |
| | Less: Received during this year | | 88,099,823 | 78,287,133 |
| | Closing Balance | | 19,577,226 | 15,710,906 |
| 8.03 | United Land Port -Tacknaf | | | |
| | Opening Balance | | 4,450,488 | 5,520,250 |
| | Add: Income during this year | | 37,038,904 | 68,094,671 |
| | | | 41,489,392 | 73,614,921 |
| | Less: Income Adjustment during this year | | - | - |
| | Less: Received during this year | | 26,093,778 | 69,164,433 |
| | Closing Balance | | 15,395,614 | 4,450,488 |
| 8.04 | Bibir Bazar Land Port | | | |
| | Opening Balance | | 7,700,974 | 4,002,696 |
| | Add: Income during this year | | 1,647,310 | 3,829,763 |
| | | | 9,348,284 | 7,832,459 |
| | Less: Income Adjustment during this year | | - | - |
| | Less: Received during this year | | 220,062 | 131,485 |
| | Closing Balance | | 9,128,222 | 7,700,974 |
| 8.05 | Bangla Bandha - Panchagar | | | |
| | Opening Balance | | 2,015,547 | 4,997,559 |
| | Add: Income during this year | | 36,044,172 | 23,771,860 |
| | | | 38,059,719 | 28,769,419 |
| | Less: Income Adjustment during this year | | 362,500 | 362,500 |
| | Less: Received during this year | | 34,268,408 | 26,391,372 |
| | Closing Balance | | 3,428,811 | 2,015,547 |
| 9.00 | Advance Income Tax | | | |
| | Opening Balance | | 681,800,000 | 581,800,000 |
| | Add: Payment during this year | 9.01 | 138,282,516 | 100,000,000 |
| | Add: Previous year Adjustment (TDS on FDR) | | 25,288,350 | - |
| | | | 845,370,866 | 681,800,000 |
| | Less: Adjustment during the year | | - | - |
| | Closing Balance | | 845,370,866 | 681,800,000 |



BANGLADESH LAND PORT AUTHORITY (BLPA)

Notes to the Financial Statements

For the year ended 30 June, 2021

| Notes | Particulars | Notes | Amount in Taka | |
|--------------|--|--------------|--------------------|--------------------|
| | | | 30-June-2021 | 30-June-2020 |
| 9.01 | Addition duration the year | | | |
| | Advance Income Tax u/s 64 (Assessment Year 2021-22) | | 110,000,000 | - |
| | TDS on FDR | | 27,247,678 | - |
| | TDS on Bank interest | | 1,034,838 | - |
| | | | 138,282,516 | - |
| 10.00 | Cash and Cash Equivalents: | | | |
| | Cash in Hand | 10.01 | - | - |
| | Cash at Bank | 10.02 | 682,663,343 | 354,348,185 |
| | | | 682,663,343 | 354,348,185 |
| 10.01 | Cash in Hand: | | | |
| | Head Office | | - | - |
| | Benapole | | - | - |
| | Burimary | | - | - |
| | Akhawara | | - | - |
| | Bhomra | | - | - |
| | Nakugaon | | - | - |
| | Tamabil | | - | - |
| | Sonahat | | - | - |
| | | | - | - |
| | | | - | - |
| 10.02 | Cash at Bank: | | | |
| | Head Office: | | 437,991,609 | 143,583,904 |
| | 1. Janata Bank (Bangla Motor Branch-Dhaka) STD-196 | | 4,756,368 | 93,124,165 |
| | 2. Sonali Bank (Karwan Bazar Branch-Dhaka)-STD-778/641 | | 382,274,469 | 30,828,058 |
| | 3. Sonali Bank (Comilla Corporate Branch-Comilla)-SND-737 | | 1,595,362 | 1,350,092 |
| | 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 | | 12,491,554 | 12,300,449 |
| | 7. Sonali Bank (Hakimpur Branch-Dinajpur) SND-0076 | | 17,503,290 | 5,967,927 |
| | 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 | | 19,357,353 | - |
| | Benapole: | | 70,367,269 | 89,039,826 |
| | 1. Janata Bank (Benapole Branch-Jessore)-CD-652/2 | | 717 | 717 |
| | 1. Sonali Bank (Benapole Branch-Jessore)-CD-1308 | | 4,900,045 | 6,533,284 |
| | 2. Janata Bank (Benapole Branch-Jessore)-STD-05/54 | | 65,466,507 | 82,505,825 |
| | Burimary: | | 81,090,302 | 10,756,233 |
| | 1. Janata Bank (Burimary Branch-Lalmonirhat)-SND-10 | | 81,090,302 | 10,756,233 |
| | Akhawara: | | 1,787,312 | 5,023,156 |
| | 1. Sonali Bank (Akhawara Branch-B.Barua)-SND-0828 | | 1,787,312 | 5,023,156 |
| | Bhomra: | | 29,984,234 | 81,959,254 |
| | 1. Sonali Bank Ltd. (Bhomra Branch)-SND-002 | | 29,984,234 | 81,959,254 |
| | Nakugaon: | | 8,090,621 | 5,072,157 |
| | 1. Sonali Bank Ltd. (Nalitabari Sherpur Branch)-SND-0056 | | 8,090,621 | 5,072,157 |
| | Tamabil: | | 24,403,952 | 3,863,978 |
| | 1. Agrani Bank Ltd. (Tamabil Branch)-A/C No. 1063632 | | 24,403,952 | 3,863,978 |
| | Sonahat: | | 28,948,044 | 15,049,676 |
| | 1. Janata Bank (Burungamari Branch)-SND-36531 | | 28,948,044 | 15,049,676 |
| | | | 682,663,343 | 354,348,185 |
| 11.00 | Fund Account: | | | |
| | Opening Balance | | 274,187,504 | 274,187,504 |
| | Add: Received during this year | | - | - |
| | | | 274,187,504 | 274,187,504 |
| | Less: Refund during the year | | - | - |
| | Closing Balance | | 274,187,504 | 274,187,504 |



BANGLADESH LAND PORT AUTHORITY (BLPA)
Notes to the Financial Statements
For the year ended 30 June, 2021

| Notes | Particulars | Notes | Amount in Taka | |
|-------|--|-------|--------------------|--------------------|
| | | | 30-June-2021 | 30-June-2020 |
| 12.00 | Government Equity Fund: | | | |
| | Opening Balance | | 1,658,981 | 1,658,981 |
| | Add: Received during this year | | - | - |
| | | | 1,658,981 | 1,658,981 |
| | Less: Refund during the year | | - | - |
| | Closing Balance | | 1,658,981 | 1,658,981 |
| 13.00 | Government Loan: | | | |
| | Opening Balance | | 50,000,000 | 50,000,000 |
| | Add: Received during this year | | - | - |
| | | | 50,000,000 | 50,000,000 |
| | Less: Refund during the year | | - | - |
| | Closing Balance | | 50,000,000 | 50,000,000 |
| 14.00 | Government Grants: | | | |
| | Opening Balance | | 103,615,815 | 103,615,815 |
| | Add: Received during this year | | - | - |
| | | | 103,615,815 | 103,615,815 |
| | Less: Refund during the year | | - | - |
| | Closing Balance | | 103,615,815 | 103,615,815 |
| 15.00 | Security Fund | | | |
| | Opening Balance | | 53,105,000 | 57,265,500 |
| | Add: Received during this year | | - | - |
| | | | 53,105,000 | 57,265,500 |
| | Less: Refund during the year (Adjustment) | | 4,160,500 | 4,160,500 |
| | Closing Balance | | 48,944,500 | 53,105,000 |
| 15.01 | Sonamasjid Port | | | |
| | Opening Balance | | 23,730,000 | 26,103,000 |
| | Add: Addition during this year | | - | - |
| | | | 23,730,000 | 26,103,000 |
| | Less: Liquidity Damage | | - | - |
| | Less: Advance return during this year (Adjustment) | | 2,373,000 | 2,373,000 |
| | Closing Balance | | 21,357,000 | 23,730,000 |
| 15.02 | Panama Hili Port | | | |
| | Opening Balance | | 19,950,000 | 21,375,000 |
| | Add: Addition during this year | | - | - |
| | | | 19,950,000 | 21,375,000 |
| | Less: Advance return during this year (Adjustment) | | 1,425,000 | 1,425,000 |
| | Closing Balance | | 18,525,000 | 19,950,000 |
| 15.03 | Bangla Bandha - Panchagar | | | |
| | Opening Balance | | 3,625,000 | 3,987,500 |
| | Add: Addition during this year | | - | - |
| | | | 3,625,000 | 3,987,500 |
| | Less: Advance return during this year (Adjustment) | | 362,500 | 362,500 |
| | Closing Balance | | 3,262,500 | 3,625,000 |
| 15.04 | Bibir Bazar Land Port | | | |
| | Opening Balance | | 5,800,000 | 5,800,000 |
| | Add: Addition during this year | | - | - |
| | | | 5,800,000 | 5,800,000 |
| | Less: Advance return during this year (Adjustment) | | - | - |
| | Closing Balance | | 5,800,000 | 5,800,000 |



BANGLADESH LAND PORT AUTHORITY (BLPA)
Notes to the Financial Statements
For the year ended 30 June, 2021

| Notes | Particulars | Notes | Amount in Taka | |
|-------|--|----------|----------------------|----------------------|
| | | | 30-June-2021 | 30-June-2020 |
| 16.00 | Reserve & Surplus: | | | |
| | Opening Balance | | 4,890,572,273 | 4,065,657,579 |
| | Add: Excess of Income over Expenditure | | 1,157,999,173 | 824,914,694 |
| | | | 6,048,571,446 | 4,890,572,273 |
| | Less: Perior year adjustment | | - | - |
| | Closing Balance | | 6,048,571,446 | 4,890,572,273 |
| 17.00 | Liabilities for Expenses: | | | |
| | Opening Balance | | 266,124 | 25,124,745 |
| | Add: Provision during this year | 17 (i) | 1,420,944 | 111,263 |
| | Add: Salary deduction & others received | 17 (ii) | 9,253,248 | 14,248,866 |
| | | | 10,940,316 | 39,484,874 |
| | Less: Outstanding payment during this year | | - | 29,865,772 |
| | Less: Salary deduction & others payments | 17 (iii) | 9,247,914 | 9,352,978 |
| | Closing Balance | | 1,692,402 | 266,124 |
| 18.00 | Liabilities for Other Finance | | | |
| | Opening Balance | | 15,273,668 | 12,188,640 |
| | Add: Addition during the year | | 3,275,521 | 15,098,765 |
| | | | 18,549,189 | 27,287,405 |
| | Less: Adjustment during the year | | 11,452,386 | 12,013,737 |
| | Liabilities for security deposit from bill | | 7,096,803 | 15,273,668 |
| | Add: Closing Balance of VAT Account | | - | - |
| | Add: Closing Balance of TAX Account | | - | - |
| | Closing Balance | | 7,096,803 | 15,273,668 |
| | Details Breakup of Liabilities for Other Finance: | | | |
| | Security deposit | 18.01 | 7,096,803 | 15,273,668 |
| | VAT Account | 18.02 | - | - |
| | Tax Account | 18.03 | - | - |
| | | | 7,096,803 | 15,273,668 |
| 18.01 | Security deposit: | | | |
| | Opening Balance | | 15,273,668 | 12,188,640 |
| | Add: Addition during this year | | 3,275,521 | 15,098,765 |
| | | | 18,549,189 | 27,287,405 |
| | Less: Adjustment during the year | | 11,452,386 | 12,013,737 |
| | Closing Balance | | 7,096,803 | 15,273,668 |
| 18.02 | VAT Account: | | | |
| | Opening Balance | | - | - |
| | Add: Addition during this year | | 45,380,363 | 40,521,336 |
| | | | 45,380,363 | 40,521,336 |
| | Less: Adjustment during the year | | 45,380,363 | 40,521,336 |
| | Closing Balance | | - | - |
| 18.03 | Tax Account: | | | |
| | Opening Balance | | - | - |
| | Add: Addition during this year | | 27,719,187 | 25,029,741 |
| | | | 27,719,187 | 25,029,741 |
| | Less: Adjustment during the year | | 27,719,187 | 25,029,741 |
| | Closing Balance | | - | - |
| 19.00 | Provision for Income Tax: | | | |
| | Opening Balance | | 1,298,029,443 | 1,056,775,678 |
| | Add: Provision during this year | | 385,999,724 | 241,253,765 |
| | Add: Previous year adjustment (TDS on FDR) | | 25,288,350 | - |
| | | | 1,709,317,517 | 1,298,029,443 |



BANGLADESH LAND PORT AUTHORITY (BLPA)
Notes to the Financial Statements
For the year ended 30 June, 2021

| Notes | Particulars | Notes | Amount in Taka | |
|--------------|---|-------|----------------------|----------------------|
| | | | 30-June-2021 | 30-June-2020 |
| | Less: Adjustment during the year | | | |
| | Assessment Year 2016-17 | | 46,034,293 | - |
| | Assessment Year 2017-18 | | 65,505,640 | - |
| | Closing Balance | | <u>1,597,777,584</u> | <u>1,298,029,443</u> |
| 19.01 | Current year Tax Payable: | | | |
| | Net profit before tax | | 1,543,998,898 | 1,066,168,459 |
| | Add: Provision for Income tax @ 25% on net Profit | | 385,999,724 | 266,542,115 |
| | | | <u>385,999,724</u> | <u>266,542,115</u> |
| | Less: Tax deducted at source: | | | |
| | Tax deducted of Interest on FDR investment | | - | 25,288,350 |
| | Tax deducted at source from bank interest | | - | - |
| | Closing Balance | | <u>385,999,724</u> | <u>241,253,765</u> |



Note 17 (i)
Details of Provision made during the year as follows:

| Particulars | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakugaon | Tamabil | Sonahat | Total (Tk.) 2020-21 | Total (Tk.) 2019-20 |
|---|------------------|----------|----------|----------|--------|----------|---------|---------|------------------------|------------------------|
| 1. Electricity and Water | - | - | - | - | - | - | - | - | - | - |
| 2. Petrol and Mobil | - | - | - | - | - | - | - | - | - | - |
| 3. Salary and Allowances | - | - | - | - | - | - | - | - | - | - |
| 4. Paper, Book & Periodicals | - | - | - | - | - | - | - | - | - | - |
| 5. Head Office Rent | - | - | - | - | - | - | - | - | - | - |
| 6. Conveyance | - | - | - | - | - | - | - | - | - | - |
| 7. Overtime | - | - | - | - | - | - | - | - | - | - |
| 8. Equipment Rent | - | - | - | - | - | - | - | - | - | - |
| 9. Postage & Cable / Telephone | - | - | - | - | - | - | - | - | - | - |
| 10. Hamalage and Cargo Container | - | - | - | - | - | - | - | - | - | - |
| 11. Night allowances | - | - | - | - | - | - | - | - | - | - |
| 12. Telephone and Trunkcall | - | - | - | - | - | - | - | - | - | - |
| 13. Sweeping and Cleaning | - | - | - | - | - | - | - | - | - | - |
| 14. Police, Anser & Private security | - | - | - | - | - | - | - | - | 89,650 | - |
| 15. Repair of Weighbridge Scale of Bhomra | 89,650 | - | - | - | - | - | - | - | 69,563 | - |
| 16. Fire Extinguisher Repair & Refilling (Benapole) | 69,563 | - | - | - | - | - | - | - | 9,069 | - |
| 17. Repair of Residential Building (Benapole) | 9,069 | - | - | - | - | - | - | - | 149,932 | - |
| 18. Repair of Weighbridge Scale (Benapole) | 149,932 | - | - | - | - | - | - | - | 227,139 | - |
| 19. Repair of Shed Office at Benapole | 227,139 | - | - | - | - | - | - | - | 6,180 | - |
| 20. Repair of Fire Hydrant System at Bhomra | 6,180 | - | - | - | - | - | - | - | 758,148 | - |
| 21. Goods handling by Equipment at benapole | 758,148 | - | - | - | - | - | - | - | 111,263 | 111,263 |
| 22. Audit Fee | 111,263 | - | - | - | - | - | - | - | - | - |
| 23. Fuel (Generator) | - | - | - | - | - | - | - | - | - | - |
| Total | 1,420,944 | - | - | - | - | - | - | - | 1,420,944 | 111,263 |



Note 17 (ii)

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

| Particulars | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakugaon | Tamabil | Sonahat | Total (Tk.) 2020-21 | Total (Tk.) 2019-20 |
|---|------------------|------------------|---------------|----------|----------------|----------|----------|----------|------------------------|------------------------|
| Car Loan Installment (for salary deduction) | 946,623 | - | - | - | - | - | - | - | 946,623 | 850,037 |
| Gass bill (for salary deduct) | 5,850 | - | - | - | - | - | - | - | 5,850 | 3,900 |
| GPF prasion (for salary deduct) | 1,223,600 | - | - | - | - | - | - | - | 1,223,600 | 1,433,500 |
| GPF Loan prasion (for salary deduct) | 167,330 | - | - | - | - | - | - | - | 167,330 | 103,080 |
| Group Insurance (for salary deduct) | 7,860 | - | - | - | - | - | - | - | 7,860 | 8,400 |
| House Rent Prasion (for salary deduct) | 226,745 | - | - | - | - | - | - | - | 226,745 | 174,969 |
| Municipal TAX Prasion (for salary deduct) | 150 | - | - | - | - | - | - | - | 150 | 40 |
| Water & sweiarage prasion (for salary deduct) | 450 | - | - | - | - | - | - | - | 450 | 240 |
| Welfare Fund prasion (for salary deduct) | 11,700 | - | - | - | - | - | - | - | 11,700 | 12,550 |
| GPF BSBK (for salary deduct) | 3,408,072 | 2,447,223 | 44,586 | - | 207,358 | - | - | - | 6,107,239 | 10,914,070 |
| Income TAX BSBK & Prasion (for salary deduct) | 258,176 | - | - | - | - | - | - | - | 258,176 | 322,962 |
| Revenue Stamp deduction | 30,380 | - | - | - | - | - | - | - | 30,380 | 22,830 |
| Prime Minister Fund | - | - | - | - | - | - | - | - | - | 178,428 |
| VAT Received from Auction | 153,225 | - | - | - | - | - | - | - | 153,225 | 124,855 |
| TAX Received from Auction | 102,150 | - | - | - | - | - | - | - | 102,150 | 99,005 |
| Advance Return | - | - | - | - | - | - | - | - | - | - |
| Fuel cost return | - | - | - | - | - | - | - | - | - | - |
| Salary Return | - | - | - | - | - | - | - | - | - | - |
| Training fee Return | - | - | - | - | - | - | - | - | - | - |
| Others Deduction | 11,770 | - | - | - | - | - | - | - | 11,770 | - |
| Salary deduction for payments (GPF of HO) | - | - | - | - | - | - | - | - | - | - |
| Total | 6,554,081 | 2,447,223 | 44,586 | - | 207,358 | - | - | - | 9,253,248 | 14,248,866 |



Note 17 (iii)

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

| Particulars | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakugaon | Tamabil | Sonahat | Total (Tk.) 2020-21 | Total (Tk.) 2019-20 |
|---|------------------|----------|----------|----------|----------|----------|----------|----------|------------------------|------------------------|
| Car Loan Installment (for salary deduct) | 1,053,953 | - | - | - | - | - | - | - | 1,053,953 | 953,117 |
| Gass bill (for salary deduct) | 5,850 | - | - | - | - | - | - | - | 5,850 | 3,900 |
| GPF prasion (for salary deduct) | 1,223,600 | - | - | - | - | - | - | - | 1,223,600 | 1,433,500 |
| GPF Loan prasion (for salary deduct) | 60,000 | - | - | - | - | - | - | - | 60,000 | - |
| Group Insurance (for salary deduct) | 7,860 | - | - | - | - | - | - | - | 7,860 | 8,400 |
| House Rent Prasion (for salary deduct) | 226,745 | - | - | - | - | - | - | - | 226,745 | 145,930 |
| Municipal TAX Prasion (for salary deduct) | 150 | - | - | - | - | - | - | - | 150 | 40 |
| Water & sweiarage prasion (for salary deduct) | 450 | - | - | - | - | - | - | - | 450 | 240 |
| Welfare Fund prasion (for salary deduct) | 11,700 | - | - | - | - | - | - | - | 11,700 | 12,550 |
| GPF BSBK (for salary deduct) | 6,105,533 | - | - | - | - | - | - | - | 6,105,533 | 6,184,351 |
| Income TAX BSBK& Prasion (for salary deduct) | 268,776 | - | - | - | - | - | - | - | 268,776 | 208,662 |
| Revenue Stamp deduction | - | - | - | - | - | - | - | - | - | - |
| Prime Minister Fund | - | - | - | - | - | - | - | - | - | 178,428 |
| VAT Received from Auction | 153,225 | - | - | - | - | - | - | - | 153,225 | 124,855 |
| TAX Received from Auction | 102,150 | - | - | - | - | - | - | - | 102,150 | 99,005 |
| Others Expenses | 27,922 | - | - | - | - | - | - | - | 27,922 | - |
| Repair Vat & Tax payment | - | - | - | - | - | - | - | - | - | - |
| Electric bill deduction Adjusted | - | - | - | - | - | - | - | - | - | - |
| Total | 9,247,914 | - | 9,247,914 | 9,352,978 |



Note: 20

Operating Income

| Particulars | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakugaon | Tamabil | Sonahat | Total (Tk.) June 30, 2021 | Total (Tk.) June 30, 2020 |
|-----------------------|--------------------|--------------------|--------------------|------------------|--------------------|-------------------|--------------------|--------------------|------------------------------|------------------------------|
| Total Revenue | - | 829,724,885 | 667,514,890 | 3,657,722 | 316,279,951 | 15,890,021 | 209,352,336 | 103,408,792 | 2,145,828,597 | - |
| Sonamosjid Port | 84,546,205 | - | - | - | - | - | - | - | 84,546,205 | - |
| Hili Port | 91,966,143 | - | - | - | - | - | - | - | 91,966,143 | - |
| Bibir Bazar Land Port | 982,310 | - | - | - | - | - | - | - | 982,310 | - |
| Banglabandha Port | 35,544,172 | - | - | - | - | - | - | - | 35,544,172 | - |
| Teknaf Port | 36,038,904 | - | - | - | - | - | - | - | 36,038,904 | - |
| Others income | - | - | - | - | - | - | - | - | - | - |
| Total | 249,077,734 | 829,724,885 | 667,514,890 | 3,657,722 | 316,279,951 | 15,890,021 | 209,352,336 | 103,408,792 | 2,394,906,331 | - |

Note: 21

Non-Operating Income

| Particulars | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakugaon | Tamabil | Sonahat | Total (Tk.) June 30, 2021 | Total (Tk.) June 30, 2020 |
|---|--------------------|-------------------|------------------|----------------|-------------------|----------------|------------------|------------------|------------------------------|------------------------------|
| Bank Interest | 6,910,416 | - | (9,920) | 112,950 | 823,755 | 142,714 | 1,445,320 | 560,640 | 9,985,875 | 6,696,413 |
| FDR Interest | 181,619,041 | 53,307,849 | 3,232,346 | - | 27,982,742 | - | 4,832,730 | 1,068,725 | 272,043,433 | 249,226,286 |
| Sale of Auction | 2,119,978 | - | - | - | - | - | - | - | 2,119,978 | 942,310 |
| Tender Schedule | 244,500 | - | - | - | - | - | - | - | 244,500 | 128,021 |
| Fixed Royalty (Sonamosid) | 3,300,000 | - | - | - | - | - | - | - | 3,300,000 | 3,000,000 |
| Fixed Royalty (Hili) | 1,425,000 | - | - | - | - | - | - | - | 1,425,000 | 1,425,000 |
| Fixed Royalty (Teknaf) | 1,000,000 | - | - | - | - | - | - | - | 1,000,000 | 1,000,000 |
| Fixed Royalty (Bibir Bazar) | 665,000 | - | - | - | - | - | - | - | 665,000 | 665,000 |
| Fixed Royalty (Banglabandha) | 500,000 | - | - | - | - | - | - | - | 500,000 | 500,000 |
| Misce. Income | 272,960 | - | - | - | - | - | - | - | 272,960 | 1,940,753 |
| Lease Income | - | - | - | - | - | - | - | - | - | - |
| Electric bill deduction BSBK | - | - | - | - | - | - | - | - | - | 49,942 |
| House rent deduction BSBK | - | - | - | - | - | - | - | - | - | 152,744 |
| Water deduction Bsbk | - | - | - | - | - | - | - | - | - | 51 |
| Car Facility deduction from salary Bsbk+Prasion | 37,605 | - | - | - | - | - | - | - | 37,605 | 38,548 |
| Appointment income | 1,658,277 | - | - | - | - | - | - | - | 1,658,277 | - |
| Generator fuel cost deduction bsbk | - | - | - | - | - | - | - | - | - | 3,252 |
| Gain on sale of vehicle | - | - | - | - | - | - | - | - | - | 1,298,600 |
| Service Demarage | - | - | - | - | - | - | - | - | - | - |
| Sub-Total | 199,752,777 | 53,307,849 | 3,222,426 | 112,950 | 28,806,497 | 142,714 | 6,278,050 | 1,629,365 | 293,252,628 | 267,066,920 |



Note: - 21(i)

Receipts (Others)

| Particulars | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakugaon | Tamabil | Sonahat | Total (Tk.) June 30, 2021 | Total (Tk.) June 30, 2020 |
|---|--------------------|-------------------|------------------|----------------|-------------------|----------------|------------------|------------------|------------------------------|------------------------------|
| Car Loan Installment (for salary deduct) | 946,623 | - | - | - | - | - | - | - | 946,623 | 850,037 |
| Gas bill (for salary deduct) | 5,850 | - | - | - | - | - | - | - | 5,850 | 3,900 |
| GPF prasion (for salary deduct) | 1,223,600 | - | - | - | - | - | - | - | 1,223,600 | 1,433,500 |
| GPF Loan prasion (for salary deduct) | 167,330 | - | - | - | - | - | - | - | 167,330 | 103,080 |
| Group Insurance (for salary deduct) | 7,860 | - | - | - | - | - | - | - | 7,860 | 8,400 |
| House Rent Prasion (for salary deduct) | 226,745 | - | - | - | - | - | - | - | 226,745 | 174,969 |
| Municipal TAX Prasion (for salary deduct) | 150 | - | - | - | - | - | - | - | 150 | 40 |
| Water & sweiarage prasion (for salary deduct) | 450 | - | - | - | - | - | - | - | 450 | 240 |
| Welfare Fund prasion (for salary deduct) | 11,700 | - | - | - | - | - | - | - | 11,700 | 12,550 |
| GPF BSBK (for salary deduct) | 3,408,072 | - | - | - | - | - | - | - | 3,408,072 | 3,040,985 |
| Income TAX BSBK & Prasion (for salary deduct) | 258,176 | - | - | - | - | - | - | - | 258,176 | 322,962 |
| Revenue Stamp deduction | 30,380 | - | - | - | - | - | - | - | 30,380 | 22,830 |
| Prime Mimister Fund | - | - | - | - | - | - | - | - | - | 111,145 |
| VAT Received from Auction | 153,225 | - | - | - | - | - | - | - | 153,225 | 124,855 |
| TAX Received from Auction | 102,150 | - | - | - | - | - | - | - | 102,150 | 99,005 |
| Advance Return | - | - | - | - | - | - | - | - | - | - |
| Fuel cost return | - | - | - | - | - | - | - | - | - | - |
| Salary Return | - | - | - | - | - | - | - | - | - | - |
| Training fee Return | - | - | - | - | - | - | - | - | - | - |
| Others Deduction | 11,770 | - | - | - | - | - | - | - | 11,770 | - |
| Unknown Figure | - | - | - | - | - | - | - | - | - | - |
| Sub-Total | 6,554,081 | - | - | - | - | - | - | - | 6,554,081 | 6,308,498 |
| Total | 206,306,858 | 53,307,849 | 3,222,426 | 112,950 | 28,806,497 | 142,714 | 6,278,050 | 1,629,365 | 299,806,709 | 273,375,418 |



Note: 22

555,008,374

Operating Expenses

| Particulars | Payment | | | | | | Provision | Total | | | | | | | | | | | |
|---|--------------------|-------------------|----------|-----------|------------------|----------|-----------|----------------|--------------------|-------------------|----------|-----------|------------------|--------|---------------|---------|---------|--------------------|--------------------|
| | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakogaon | | Tamabil | Sonahat | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakogaon | Tamabil | Sonahat | Total 6/30/2021 | Total 6/30/2020 |
| Water & Electricity (HO) | 737,177 | 5,538,646 | - | - | - | - | - | - | 737,177 | 5,538,646 | - | - | - | - | - | - | - | 6,275,823 | 6,253,569 |
| Water & Electricity (Burimari) | 413,582 | - | - | - | - | - | - | - | 413,582 | - | - | - | - | - | - | - | - | 413,582 | 395,545 |
| Water & Electricity (Akhawara) | 95,281 | - | - | - | - | - | - | - | 95,281 | - | - | - | - | - | - | - | - | 95,281 | 128,198 |
| Water & Electricity (Bhomra) | - | - | - | 1,245,130 | - | - | - | - | - | - | - | 1,245,130 | - | - | - | - | - | 1,245,130 | 1,461,365 |
| Water & Electricity (Nakogaon) | 217,255 | - | - | - | - | - | - | - | 217,255 | - | - | - | - | - | 72,000 | - | - | 217,255 | 180,043 |
| Water & Electricity (Tamabil) | 623,981 | - | - | - | - | - | - | - | 623,981 | - | - | - | - | - | - | - | - | 623,981 | 300,000 |
| Water & Electricity (Sonahat) | 368,912 | - | - | - | - | - | - | - | 368,912 | - | - | - | - | - | - | - | - | 368,912 | 251,481 |
| CNG, Petrol & Mobil | 1,776,198 | 1,339,089 | - | - | - | - | - | - | 1,776,198 | 1,339,089 | - | - | - | - | - | - | - | 3,115,287 | 2,153,433 |
| Fuel (Generator) (Burimari) | 409,270 | - | - | - | 257,833 | - | - | - | 409,270 | - | - | - | 257,833 | - | - | - | - | 667,103 | 1,271,362 |
| Petrol, Oil & Lubricants (Sonahat) | 39,312 | - | - | - | - | - | - | - | 39,312 | - | - | - | - | - | - | - | - | 39,312 | - |
| Printing & Stationary (Benapole) | 1,544,385 | 650,742 | - | - | - | - | - | - | 1,544,385 | 650,742 | - | - | - | - | - | - | - | 2,195,127 | 1,218,800 |
| Printing & Stationary (Tamabil) | 350,000 | - | - | - | - | - | - | - | 350,000 | - | - | - | - | - | - | - | - | 350,000 | 104,820 |
| Printing & Stationary (Akhawara) | 105,623 | - | - | - | - | - | - | - | 105,623 | - | - | - | - | - | - | - | - | 105,623 | - |
| Printing & Stationary (Bhomra) | 742,827 | - | - | - | - | - | - | - | 742,827 | - | - | - | - | - | - | - | - | 742,827 | - |
| Printing & Stationary (Burimari) | 897,423 | - | - | - | - | - | - | - | 897,423 | - | - | - | - | - | - | - | - | 897,423 | - |
| Printing & Stationary (Sonahat) | 36,163 | - | - | - | - | - | - | - | 36,163 | - | - | - | - | - | - | - | - | 36,163 | - |
| Stationary (HO) | 394,490 | - | - | - | - | - | - | - | 394,490 | - | - | - | - | - | - | - | - | 394,490 | - |
| Printing & Publishing (HO) | 298,008 | - | - | - | - | - | - | - | 298,008 | - | - | - | - | - | - | - | - | 298,008 | - |
| Cargo handling bill -Equipment (Benapole) | 47,718,696 | 49,634,103 | - | - | - | - | - | 758,148 | 48,476,844 | 49,634,103 | - | - | - | - | - | - | - | 98,110,947 | 102,701,887 |
| Labour Handling Charge (Tamabil) | 68,736,842 | - | - | - | - | - | - | - | 68,736,842 | - | - | - | - | - | - | - | - | 68,736,842 | 47,722,671 |
| Labour Handling Charge (Nakogaon) | 4,281,565 | - | - | - | - | - | - | - | 4,281,565 | - | - | - | - | - | - | - | - | 4,281,565 | 4,026,089 |
| Labour Handling Charge (Burimari) | 244,170,819 | - | - | - | - | - | - | - | 244,170,819 | - | - | - | - | - | - | - | - | 244,170,819 | 207,624,949 |
| Labour Handling Charge (Bhomra) | 83,000,000 | - | - | - | - | - | - | - | 83,000,000 | - | - | - | - | - | - | - | - | 83,000,000 | 61,120,017 |
| Labour Handling Charge (Sonahat) | 38,554,874 | - | - | - | - | - | - | - | 38,554,874 | - | - | - | - | - | - | - | - | 38,554,874 | 10,338,251 |
| Sub-total | 495,512,683 | 57,162,580 | - | - | 1,502,963 | - | - | 758,148 | 496,270,831 | 57,162,580 | - | - | 1,502,963 | - | 72,000 | - | - | 555,008,374 | 447,252,479 |
| Less: Payment of last year provision | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | 495,512,683 | 57,162,580 | - | - | 1,502,963 | - | - | 758,148 | 496,270,831 | 57,162,580 | - | - | 1,502,963 | - | 72,000 | - | - | 555,008,374 | 418,460,290 |

Note: 23

Administrative Expenses

| Particulars | Payment | | | | | | Provision | Total | | | | | | | | | | | |
|-----------------------------------|-------------------|-------------------|----------|----------|------------------|----------|-----------|----------------|-------------------|-------------------|----------|----------|------------------|--------|---------------|---------|---------|-------------------|-------------------|
| | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakogaon | | Tamabil | Sonahat | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakogaon | Tamabil | Sonahat | Total 6/30/2021 | Total 6/30/2020 |
| Salary & Allowance (HO) | 43,797,546 | 39,176,457 | - | - | 3,201,290 | - | - | - | 43,797,546 | 39,176,457 | - | - | 3,201,290 | - | - | - | - | 86,175,293 | 88,365,479 |
| Salary & Allowance (Hiti) | 3,264,817 | - | - | - | - | - | - | - | 3,264,817 | - | - | - | - | - | - | - | - | 3,264,817 | 3,097,239 |
| Salary & Allowance (Teknaf) | 1,437,223 | - | - | - | - | - | - | - | 1,437,223 | - | - | - | - | - | - | - | - | 1,437,223 | 1,601,129 |
| Salary & Allowance (Bhirbarar) | 2,872,825 | - | - | - | - | - | - | - | 2,872,825 | - | - | - | - | - | - | - | - | 2,872,825 | 2,751,100 |
| Salary & Allowance (Sona mashjid) | 1,910,879 | - | - | - | - | - | - | - | 1,910,879 | - | - | - | - | - | - | - | - | 1,910,879 | 1,702,714 |
| Salary & Allowance (Burimari) | 3,311,750 | - | 662,170 | - | - | - | - | - | 3,311,750 | 662,170 | - | - | - | - | - | - | - | 3,973,920 | 3,479,194 |
| Salary & Allowance (Bangladesh) | 2,971,419 | - | - | - | - | - | - | - | 2,971,419 | - | - | - | - | - | - | - | - | 2,971,419 | 2,680,576 |
| Salary & Allowance (Akhawara) | 3,201,754 | - | - | - | - | - | - | - | 3,201,754 | - | - | - | - | - | - | - | - | 3,201,754 | 2,457,083 |
| Salary & Allowance (Tamabil) | 3,777,287 | - | - | - | - | - | - | - | 3,777,287 | - | - | - | - | - | - | - | - | 3,777,287 | 2,792,744 |
| Salary & Allowance (Bhonia) | 2,224,235 | - | - | - | - | - | - | - | 2,224,235 | - | - | - | - | - | - | - | - | 2,224,235 | 1,635,408 |
| Salary & Allowance (Bhomra) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Salary & Allowance (Dorshana) | 170,244 | - | - | - | - | - | - | - | 170,244 | - | - | - | - | - | - | - | - | 170,244 | 333,028 |
| Salary & Allowance (Nakogaon) | 2,351,740 | - | - | - | - | - | - | - | 2,351,740 | - | - | - | - | - | - | - | - | 2,351,740 | 2,102,323 |
| Total | 43,797,546 | 39,176,457 | - | - | 3,201,290 | - | - | 758,148 | 43,797,546 | 39,176,457 | - | - | 3,201,290 | - | 72,000 | - | - | 86,175,293 | 88,365,479 |



| Particulars | Payment | | | | | | Provision | Total | | | | | | Total 6/30/2021 | Total 6/30/2020 | | | |
|--|-------------|------------|----------|----------|---------|----------|-----------|---------|-----------|-------------|----------|----------|----------|--------------------|--------------------|--------|-------------|-------------|
| | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakugaon | | Tamabil | Sonahat | Head Office | Benapole | Burimari | Akhawara | | | Bhomra | Nakugaon | Tamabil |
| Salary & Allowance (Sonahat) | 298,561 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 298,561 | 236,482 |
| Pension & Gratuity | 251,741,861 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 251,741,861 | 300,422,440 |
| GPF Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,000,000 |
| Appointment Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 430,205 |
| Legal expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,295,560 |
| Rest & Recreation | - | 541,560 | - | - | - | - | - | - | 541,560 | - | - | - | - | - | - | - | - | 1,998,328 |
| Festivale Allowance | 10,021,008 | 6,209,350 | 222,840 | - | 345,130 | - | - | - | 6,209,350 | 222,840 | - | - | 345,130 | - | - | - | - | 11,881,047 |
| Pohela boishakh allowance | 702,380 | 433,193 | - | - | 37,258 | - | - | - | 702,380 | 433,193 | - | - | 37,258 | - | - | - | - | 426,640 |
| Head Office rent & Garage | 8,870,073 | - | - | - | - | - | - | - | 8,870,073 | - | - | - | - | - | - | - | - | 9,685,965 |
| Honorarium | 213,035 | - | - | - | - | - | - | - | 213,035 | - | - | - | - | - | - | - | - | 427,020 |
| Contingents Salary | 874,665 | 1,149,700 | - | - | - | - | - | - | 874,665 | 1,149,700 | - | - | - | - | - | - | - | 1,996,070 |
| National & Religious Festival | 998,590 | - | - | - | - | - | - | - | 998,590 | - | - | - | - | - | - | - | - | 653,720 |
| National & Religious Festival (burimari) | 10,925 | - | - | - | - | - | - | - | 10,925 | - | - | - | - | - | - | - | - | 12,309 |
| National & Religious Festival (Akhawara) | 21,941 | - | - | - | - | - | - | - | 21,941 | - | - | - | - | - | - | - | - | 3,105 |
| National & Religious Festival (Nakugaon) | 10,450 | - | - | - | - | - | - | - | 10,450 | - | - | - | - | - | - | - | - | - |
| National & Religious Festival (Sonahat) | 18,728 | - | - | - | - | - | - | - | 18,728 | - | - | - | - | - | - | - | - | - |
| National & Religious Festival (Tamabil) | 13,475 | - | - | - | - | - | - | - | 13,475 | - | - | - | - | - | - | - | - | - |
| Books & Paper | 48,947 | 1,980 | - | - | - | - | - | - | 48,947 | 1,980 | - | - | - | - | - | - | - | 44,677 |
| TADA | 1,249,233 | 267,111 | - | - | - | - | - | - | 1,249,233 | 267,111 | - | - | - | - | - | - | - | 2,840,074 |
| TADA (Burimari) | 92,066 | - | - | - | - | - | - | - | 92,066 | - | - | - | - | - | - | - | - | 75,376 |
| TADA (Akhawara) | 11,462 | - | - | - | - | - | - | - | 11,462 | - | - | - | - | - | - | - | - | 22,449 |
| TADA (Bhomra) | - | - | - | - | 70,981 | - | - | - | - | - | - | - | 70,981 | - | - | - | - | 153,381 |
| TADA (Hih) | 3,700 | - | - | - | - | - | - | - | 3,700 | - | - | - | - | - | - | - | - | 18,225 |
| TADA (Nakugaon) | 18,885 | - | - | - | - | - | - | - | 18,885 | - | - | - | - | - | - | - | - | 22,370 |
| TADA (Bibir Barar) | 3,340 | - | - | - | - | - | - | - | 3,340 | - | - | - | - | - | - | - | - | - |
| TADA (Tamabil) | 37,210 | - | - | - | - | - | - | - | 37,210 | - | - | - | - | - | - | - | - | 34,387 |
| TADA (Teknaf) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12,420 |
| TADA (sonamsajid) | 8,829 | - | - | - | - | - | - | - | 8,829 | - | - | - | - | - | - | - | - | 93,381 |
| TADA (banglabandha) | 21,207 | - | - | - | - | - | - | - | 21,207 | - | - | - | - | - | - | - | - | 19,996 |
| TADA (Sonahat) | 5,275 | - | - | - | - | - | - | - | 5,275 | - | - | - | - | - | - | - | - | - |
| Training | 134,900 | 551,645 | - | - | - | - | - | - | 134,900 | 551,645 | - | - | - | - | - | - | - | 3,824,893 |
| Advertisement | 965,744 | 46,464 | - | - | - | - | - | - | 965,744 | 46,464 | - | - | - | - | - | - | - | 819,353 |
| Dress & uniform at head office | 184,985 | - | - | - | - | - | - | - | 184,985 | - | - | - | - | - | - | - | - | 20,816 |
| Dress & uniform at Benapole | 108,815 | - | - | - | - | - | - | - | 108,815 | - | - | - | - | - | - | - | - | 166,530 |
| Bank Charge & Commission | 60,053 | 604 | - | - | - | - | - | - | 60,053 | 604 | - | - | - | - | - | - | - | 178,661 |
| Excise Duty | 83,000 | - | - | - | 22,685 | - | - | - | 83,000 | - | - | 1,150 | 22,685 | - | 1,150 | - | - | 85,642 |
| Excise Duty on Investment | 2,016,400 | 526,230 | 32,500 | - | 402,460 | - | - | - | 2,016,400 | 526,230 | 32,500 | - | 402,460 | - | 40,000 | 15,000 | - | 2,827,940 |
| Overtime Head office | 1,487,134 | 14,465,333 | - | - | - | - | - | - | 1,487,134 | 14,465,333 | - | - | - | - | 51,000 | 3,000 | - | 25,288,350 |
| Overtime (Akhawara) | 654,548 | - | - | - | - | - | - | - | 654,548 | - | - | - | - | - | - | - | - | 13,930,496 |
| Overtime (Belonea) | 357,692 | - | - | - | - | - | - | - | 357,692 | - | - | - | - | - | - | - | - | 654,548 |
| Overtime (Bhomra) | - | - | - | - | 627,694 | - | - | - | - | - | - | - | 627,694 | - | - | - | - | 357,692 |
| Overtime (Dorsbhora) | 48,923 | - | - | - | - | - | - | - | 48,923 | - | - | - | - | - | - | - | - | 627,694 |
| Overtime (Halughat) | 296,541 | - | - | - | - | - | - | - | 296,541 | - | - | - | - | - | - | - | - | 48,923 |
| Overtime (Nakugaon) | 1,159,249 | - | - | - | - | - | - | - | 1,159,249 | - | - | - | - | - | - | - | - | 125,515 |
| Overtime (Burimari) | 266,804 | - | - | - | - | - | - | - | 266,804 | - | - | - | - | - | - | - | - | 296,541 |
| Overtime (Teknaf) | 611,751 | - | - | - | - | - | - | - | 611,751 | - | - | - | - | - | - | - | - | 1,159,249 |
| Overtime (Hiti Port) | 592,115 | - | - | - | - | - | - | - | 592,115 | - | - | - | - | - | - | - | - | 266,804 |
| Overtime (Sonamsajid) | 9,299 | - | - | - | - | - | - | - | 9,299 | - | - | - | - | - | - | - | - | 611,751 |
| Overtime (Sonahat) | 826,017 | - | - | - | - | - | - | - | 826,017 | - | - | - | - | - | - | - | - | 592,115 |
| Overtime (Tamabil) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9,299 |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 826,017 |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 826,017 |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,033,787 |



| Particulars | Payment | | | | | Total | | | | | Total 6/30/2020 | | | | | | |
|---|-------------|------------|----------|----------|---------|----------|---------|---------|-------------|----------|--------------------|----------|----------|--------|----------|---------|------------|
| | Head Office | Benapole | Burimari | Akhawara | Bhokra | Nakugaon | Tamabil | Sonahat | Head Office | Benapole | | Burimari | Akhawara | Bhokra | Nakugaon | Tamabil | Sonahat |
| Overtime (Govrakura) | 102,014 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 102,014 |
| Overtime (Bibir Bazar) | 399,073 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 399,073 |
| Overtime (Banglabanda) | 411,851 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 411,851 |
| Welfare & Recreation | 150,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 150,000 |
| Conveyance (HO) | 52,100 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 52,100 |
| Entertainment | 115,528 | 9,175 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 124,703 |
| Entertainment (Akhaura) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Photocopy Fax & Computer ink | 14,025 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 14,025 |
| Suddachar & Promodona | 119,888 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 119,888 |
| Battery & Tyre purchases | 160,591 | 12,413 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 173,004 |
| Car rent | - | - | - | - | 386,576 | - | - | - | - | - | - | - | 386,576 | - | - | - | 386,576 |
| Telephone & Trunkcall | 290,971 | - | - | - | 1,343 | - | - | - | - | - | - | - | 1,343 | - | - | - | 292,314 |
| Telephone bill Burimari | 581 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 581 |
| Postage & Cable | 123,600 | 334,423 | - | - | 79,200 | - | - | - | - | - | - | - | 79,200 | - | - | - | 537,223 |
| Misc. Exp (HO) | 213,362 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 213,362 |
| Misc. Exp (Akhaura) | 87,985 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 87,985 |
| Misc. Exp (Technal) | 12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12,000 |
| Misc. Exp (Bhokra) | - | - | - | - | 434,560 | - | - | - | - | - | - | - | 434,560 | - | - | - | 434,560 |
| Misc. Exp (Burimari) | 198,399 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 198,399 |
| Misc. Exp (Bibir Bazar) | 4,888 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,888 |
| Misc. Exp (sonahat) | 121,764 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 121,764 |
| Misc. Exp (Tamabil) | 18,212 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 18,212 |
| Rest & Recreation Allowance | 219,650 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 219,650 |
| Rest & Recreation Allowance (Akhaura) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rest & Recreation Allowance (Burimari) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rest & Recreation Allowance (Belonta) | 18,460 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 18,460 |
| Rest & Recreation Allowance (Banglabanda) | 26,760 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26,760 |
| Rest & Recreation Allowance (Bibir Bazar) | 24,870 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24,870 |
| Rest & Recreation Allowance (Burimari) | 26,760 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26,760 |
| Rest & Recreation Allowance (Dorshana) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rest & Recreation Allowance (Govra) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rest & Recreation Allowance (Hilli) | 15,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 15,500 |
| Rest & Recreation Allowance (Nakugaon) | 40,840 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 40,840 |
| Rest & Recreation Allowance (Sonamosjid) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rest & Recreation Allowance (Tamabil) | 43,170 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 43,170 |
| Rest & Recreation Allowance (Technal) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fire Registration Fee | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sports & Cultural affairs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividend / Profit | 19,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 19,000,000 |
| Audit Fee | 62,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 62,500 |
| Police, Anser & Private security (Akhaura) | 2,543,482 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,543,482 |
| Police, Anser & Private security (Benapole) | 13,314,812 | 32,996,363 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 46,311,175 |
| Police, Anser & Private security (Bhokra) | 3,981,700 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,981,700 |
| Police, Anser & Private security (Burimari) | 2,950,917 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,950,917 |



Note: 24

Repair & Maintenance

| Particulars | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakugaon | Tamabil | Sonahat | Total (Tk.) June 30, 2021 | Total (Tk.) June 30, 2020 |
|---|-------------------|----------------|----------|----------|--------|----------|---------|---------|------------------------------|------------------------------|
| Fire Extinguisher Repair & Refilling (Burimari) | 30,155 | - | - | - | - | - | - | - | 30,155 | 108,044 |
| Fire Extinguisher Refilling at Sonahat | 18,704 | - | - | - | - | - | - | - | 18,704 | 226,937 |
| Fire Extinguisher Refilling at Tamabil | 8,978 | - | - | - | - | - | - | - | 8,978 | 17,570 |
| Fire Extinguisher Repair & Refilling (Akhaura) | 6,269 | 132,655 | - | - | - | - | - | - | 138,924 | 4,221,557 |
| Fire Extinguisher Repair & Refilling (Benapole) | 489,335 | - | - | - | - | - | - | - | 489,335 | 559,337 |
| Fire Extinguisher Repair & Refilling (Bhomra) | 87,846 | - | - | - | - | - | - | - | 87,846 | 122,330 |
| Fire Extinguisher Repair & Refilling (Nakugaon) | 54,345 | - | - | - | - | - | - | - | 54,345 | 125,258 |
| Repair of AC & Others in HO | 23,805 | 64,141 | - | - | - | - | - | - | 87,946 | - |
| Repair of Car | 306,885 | - | - | - | - | - | - | - | 306,885 | 546,690 |
| Repair of Computer, Fax & Photocopier | 15,600 | 1,590 | - | - | - | - | - | - | 17,190 | 4,152 |
| Repair of Computer & Photocopy | 51,215 | - | - | - | - | - | - | - | 51,215 | 631,591 |
| Repair of Electric Infrastructure at Tamabil | 28,067 | - | - | - | - | - | - | - | 28,067 | 27,576 |
| Repair of Electric Infrastructure at Bhomra | 242,732 | - | - | - | - | - | - | - | 242,732 | 7,119 |
| Repair of Electric Infrastructure at Benapole | 1,359,210 | - | - | - | - | - | - | - | 1,359,210 | 291,575 |
| Repair of Electric Metre (Sonahat) | 19,607 | - | - | - | - | - | - | - | 19,607 | 68,833 |
| Repair of Fire Hydrant System at Bhomra | 61,800 | - | - | - | - | - | - | - | 61,800 | 36,180 |
| Repair of Furniture & Office Equipment | 8,665 | - | - | - | - | - | - | - | 8,665 | 125,629 |
| Repair of Generator (Burimari) | 63,850 | - | - | - | - | - | - | - | 63,850 | 85,791 |
| Repair Of Office Equipment (Burimari) | 9,945 | - | - | - | - | - | - | - | 9,945 | 24,680 |
| Repair of Residential Building (Benapole) | 90,693 | - | - | - | - | - | - | - | 90,693 | 142,679 |
| Repair Of Sanitary & Construction at Benapole | 4,134,880 | - | - | - | - | - | - | - | 4,134,880 | 4,126,440 |
| Repair of Sanitary & Construction At Bhomra | 331,570 | - | - | - | - | - | - | - | 331,570 | 149,100 |
| Repair Of Sanitary & Construction at Burimar | 223,401 | - | - | - | - | - | - | - | 223,401 | 42,600 |
| Repair Of Sanitary & Construction At Tamabil | 270,612 | - | - | - | - | - | - | - | 270,612 | 2,000,000 |
| Repair of Shed Office at Benapole | 2,271,391 | - | - | - | - | - | - | - | 2,271,391 | 1,204,386 |
| Repair of Weighbride Scale (Benapole) | 1,966,602 | - | - | - | - | - | - | - | 1,966,602 | 1,276,848 |
| Repair of Weighbride Scale of Sonahat | 479,492 | - | - | - | - | - | - | - | 479,492 | 1,108,885 |
| Repair of Weighbridge Scale (Burimari) | 505,269 | - | - | - | - | - | - | - | 505,269 | 310,480 |
| Repair of Weighbridge Scale of Bhomra | 1,299,775 | - | - | - | - | - | - | - | 1,299,775 | - |
| Repair of Weighbridge Scale of Nakugaon | 309,898 | - | - | - | - | - | - | - | 309,898 | - |
| Repair Of Weighbridge Scale of Tamabil | 656,117 | - | - | - | - | - | - | - | 656,117 | - |
| Soil Filling in Front of Gate No-1 (Burimari) | 44,620 | - | - | - | - | - | - | - | 44,620 | - |
| Supplying of File Rake at Head Office | 237,854 | - | - | - | - | - | - | - | 237,854 | - |
| Decoration of rest house | - | 15,357 | - | - | - | - | - | - | 15,357 | - |
| Total | 15,709,187 | 213,743 | - | - | - | - | - | - | 15,922,930 | 17,592,267 |



Note: 25

Office Operating Expenses

| Particulars | Head Office | Benapole | Burimari | Akhawara | Bhomra | Nakugaon | Tamabil | Sonahat | Total (Tk.) June 30, 2021 | Total (Tk.) June 30, 2020 |
|--|---------------|------------------|----------|----------|----------|----------|----------|----------|------------------------------|------------------------------|
| National & Religious function | - | 69,963 | - | - | - | - | - | - | 69,963 | 69,570 |
| Tiffin Allowance | - | - | - | - | - | - | - | - | - | - |
| Welfare Expenses | - | - | - | - | - | - | - | - | - | - |
| Fire Registration Fee | - | 467,107 | - | - | - | - | - | - | 467,107 | - |
| Subscription & Donation | - | - | - | - | - | - | - | - | - | 45,000 |
| Others cost | - | 104,463 | - | - | - | - | - | - | 104,463 | - |
| Port Day | - | 798,000 | - | - | - | - | - | - | 798,000 | 366,700 |
| Clam Disposal | - | 563,070 | - | - | - | - | - | - | 563,070 | - |
| Clenical expenses | - | 12,949 | - | - | - | - | - | - | 12,949 | - |
| Tree Plantation | - | 13,500 | - | - | - | - | - | - | 13,500 | - |
| Port Inauguration | 76,360 | - | - | - | - | - | - | - | 76,360 | - |
| Income Adjusted sonamosjid port for Source TAX | - | - | - | - | - | - | - | - | - | 301,343 |
| Total | 76,360 | 2,029,052 | - | - | - | - | - | - | 2,105,412 | 782,613 |



Other operating Expenses

| Particulars | Payment | | | | | Provision | | | | | Total | | | | | |
|--------------------------------------|-------------|----------|----------|----------|--------|-----------|---------|---------|-------------|----------|----------|--------|---------|---------|----------------------|------------------------|
| | Head Office | Benapole | Burimari | Alhawara | Bhomra | Nakugan | Tamabil | Sonahat | Head Office | Benapole | Burimari | Bhomra | Tamabil | Sonahat | Total (Tk.) 30-06-21 | Total (Tk.) 30-06-2020 |
| 1.Hamalage & Cargo Container | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sub-total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Less: Payment of last year provision | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Note: 27

Depreciation

| Particulars | Head Office | Benapole | Burimari | Alhawara | Bhomra | Nakugan | Tamabil | Sonahat | Total (Tk.) 30-06-21 | Total (Tk.) 30-06-2020 |
|---------------------------------|-------------------|----------|----------|----------|--------|---------|---------|---------|----------------------|------------------------|
| Depreciation during this year | 54,267,883 | - | - | - | - | - | - | - | 54,267,883 | 49,437,588 |
| Balance as on 30-06-2021 | 54,267,883 | - | - | - | - | - | - | - | 54,267,883 | 49,437,588 |

Note: The above amount has been charged as depreciation on Property, Plant & Equipments for the year ended 2020-2021, which is given in (Annexure-A).



Schedule of Property, Plant & Equipment

As at 30 June, 2021

| Particulars | C O S T | | | | Rate of Dep. | D E P R E C I A T I O N | | | | Written down value as on 30.06.2021 |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------|--------------------------|--------------------------|-------------------------|--------------------------|-------------------------------------|
| | Balance as on 01.07.2020 | Addition during the year | Disposal during the year | Balance as on 30.06.2021 | | Balance as on 01.07.2020 | Dep. charge for the year | Adjustment for the year | Balance as on 30.06.2021 | |
| Land and land Development | 573,551,743 | 570,374 | - | 574,122,117 | - | - | - | - | 574,122,117 | |
| Building & Structure | 223,376,688 | - | - | 223,376,688 | 5% | 4,337,150 | - | 140,970,843 | 82,405,845 | |
| Boundary Wall & Gate | 66,300,339 | 1,750,406 | - | 68,050,745 | 10% | 2,403,146 | - | 45,547,229 | 22,503,516 | |
| Roads & Drain | 139,781,685 | 5,000,000 | - | 144,781,685 | 10% | 7,225,286 | - | 77,254,113 | 67,527,573 | |
| Machine & Equipment | 18,225,375 | - | - | 18,225,375 | 15% | 357,082 | - | 16,201,913 | 2,023,462 | |
| Electrical Equipment | 47,745,057 | 5,113,168 | - | 52,858,225 | 20% | 3,198,172 | - | 37,508,952 | 15,349,273 | |
| Fire Hydrant | 43,576,041 | - | - | 43,576,041 | 7.50% | 865,948 | - | 32,896,020 | 10,680,021 | |
| Intercom, Tele. & Mobile | 2,279,905 | - | - | 2,279,905 | 15% | 36,570 | - | 2,072,672 | 207,233 | |
| Office Equipment | 10,132,495 | 1,116,577 | - | 11,249,072 | 15% | 1,384,278 | - | 2,846,544 | 8,402,528 | |
| Furniture & Fixture | 7,206,684 | 744,882 | - | 7,951,566 | 10% | 431,669 | - | 3,694,107 | 4,257,459 | |
| Vehicle | 31,336,197 | - | - | 31,336,197 | 15% | 2,555,271 | - | 16,856,331 | 14,479,866 | |
| Computer, Network & Software | 8,796,207 | 4,872,280 | - | 13,668,487 | 20% | 1,354,581 | - | 5,814,021 | 7,854,466 | |
| Interior Dimension | 6,731,499 | 537,800 | - | 7,269,299 | 15% | 103,842 | - | 6,411,963 | 857,336 | |
| Ware House | 76,668,719 | 2,941,914 | - | 79,610,633 | 5% | 2,562,247 | - | 29,456,989 | 50,153,644 | |
| Fire Extinguisher | 1,640,246 | - | - | 1,640,246 | 15% | 41,308 | - | 1,406,165 | 234,081 | |
| Bay Bridge Scale (Vehicle) | 37,307,087 | - | - | 37,307,087 | 10% | 3,131,651 | - | 9,122,225 | 28,184,862 | |
| Bath Room & Latrine | 16,946,125 | - | - | 16,946,125 | 10% | 1,073,194 | - | 7,287,382 | 9,658,744 | |
| Arrack | 45,256,089 | 14,971,422 | - | 60,227,511 | 10% | 4,281,856 | - | 14,205,094 | 46,022,417 | |
| Open Stake Yard | 226,243,815 | 1,543,044 | - | 227,786,859 | 10% | 16,367,603 | - | 79,706,911 | 148,079,948 | |
| Passenger & Truck Terminal | 8,649,685 | - | - | 8,649,685 | 10% | 487,302 | - | 4,263,966 | 4,385,719 | |
| Weighting Scale | 7,095,404 | - | - | 7,095,404 | 20% | 121,535 | - | 6,609,266 | 486,138 | |
| Transformer | 4,227,548 | - | - | 4,227,548 | 20% | 378,262 | - | 2,714,501 | 1,513,047 | |
| City Poltun | 804,726 | - | - | 804,726 | 10% | 11,026 | - | 705,489 | 99,237 | |
| TV | 466,569 | - | - | 466,569 | 20% | 4,892 | - | 447,000 | 19,570 | |
| Development Work & Cons. | 140,484,373 | - | - | 140,484,373 | 20% | 1,482,719 | - | 134,553,497 | 5,930,876 | |
| Disassembling work | 487,193 | - | - | 487,193 | 20% | 16,347 | - | 421,803 | 65,390 | |
| Observation tower | 643,663 | - | - | 643,663 | 20% | 21,598 | - | 557,272 | 86,391 | |
| Automation Consultancy | 795,088 | - | - | 795,088 | 20% | 33,348 | - | 661,694 | 133,394 | |
| Total as at 30 June, 2021 | 1,746,756,248 | 39,161,867 | - | 1,785,918,115 | | 54,267,883 | - | 680,193,960 | 1,105,724,155 | |
| Total as at 30 June, 2020 | 1,618,777,200 | 133,764,251 | 5,785,204 | 1,746,756,248 | | 49,437,588 | 4,677,480 | 625,926,077 | 1,120,830,170 | |

