

**BANGLADESH LAND PORT AUTHORITY (BLPA)**

**F-19/A, SHER E BANGLA NAGAR,**

**AGARGAON, DHAKA-1207**

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

**For the year ended 30 June, 2022**

**M A FAZAL & CO.**

**Chartered Accountants**



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## BANGLADESH LAND PORT AUTHORITY (BLPA)

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

**Opinion**

We have audited the financial statements of **Bangladesh Land Port Authority (BLPA)** which comprise the statement of financial position as at **30 June, 2022** and the statement of profit or loss and other comprehensive income and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the **Bangladesh Land Port Authority (BLPA)** as at **30 June, 2022** and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, Land Port Authority Act, 2001 and other applicable laws and regulations.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the authority in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Managements is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Authority's financial reporting process.

**Auditors Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the authority to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Report on Other Legal and Regulatory Requirements**

In accordance with the Companies Act 1994 and other applicable laws and regulations, we also report the following:

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

Dated, Dhaka.

The 03 October, 2024

DVC: 2910070840AS419748



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

Managing Partner

**M A Fazal & Co.**

Chartered Accountants



**BANGLADESH LAND PORT AUTHORITY (BLPA)**  
**Statement of Financial Position**  
As at 30 June, 2022

Particulars	Notes	Amount in Taka	
		30-June-2022	30-June-2021
<b>Properties and Assets:</b>			
<b>Non-Current Assets</b>		<b>6,292,075,172</b>	<b>5,716,912,231</b>
Property, Plant and Equipment at WDV	4.00	1,148,133,848	1,105,724,155
Investment in FDR	5.00	5,143,941,324	4,611,188,076
<b>Current Assets</b>		<b>3,463,732,218</b>	<b>2,416,632,805</b>
Advances, Deposits and Prepayments	6.00	9,871,944	9,049,685
Short Term Loan	7.00	1,038,693,511	801,118,761
Trade and Other Receivable	8.00	75,002,609	78,430,150
Advance Income Tax	9.00	1,235,925,995	845,370,866
Cash and Cash Equivalents	10.00	1,104,238,159	682,663,343
<b>Total Properties and Assets</b>		<b>9,755,807,390</b>	<b>8,133,545,036</b>
<b>Capital Fund and Liabilities:</b>			
<b>Capital Fund</b>		<b>274,187,504</b>	<b>274,187,504</b>
Fund Account	11.00	274,187,504	274,187,504
<b>Reserve and Surplus:</b>		<b>7,453,502,405</b>	<b>6,252,790,743</b>
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	44,784,000	48,944,500
Reserve & Surplus	16.00	7,253,443,609	6,048,571,446
<b>Total Capital Fund</b>		<b>7,727,689,909</b>	<b>6,526,978,247</b>
<b>Non-Current Liabilities</b>		-	-
Long Term Loan		-	-
<b>Current Liabilities</b>		<b>2,028,117,481</b>	<b>1,606,566,789</b>
Liabilities for Expenses	17.00	1,106,008	1,692,402
Liabilities for Other Finance	18.00	27,609,835	7,096,803
Provision for Income Tax	19.00	1,999,401,638	1,597,777,584
<b>Total Liabilities</b>		<b>2,028,117,481</b>	<b>1,606,566,789</b>
<b>Total Capital Fund and Liabilities</b>		<b>9,755,807,390</b>	<b>8,133,545,036</b>

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

Director (Accounts)

পরিচালক (হিসাব)  
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ  
ঢাকা

Director (Audit)

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

Signed in terms of our report of even date

Md. Abul Basher, FCA  
Managing Partner, Enroll # 0840  
M A Fazal & Co.  
Chartered Accountants



Dated, Dhaka.

The 03 October, 2024

DVC: 2910070890AS919748

**BANGLADESH LAND PORT AUTHORITY (BLPA)**  
Statement of Profit or Loss and Other Comprehensive Income  
For the year ended 30 June, 2022

Particulars	Note	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Amount in Taka	
										30-June-2022	30-June-2021
<b>A. Income:</b>											
Operating Income	20	313,381,433	756,736,854	555,986,522	9,058,401	393,800,058	28,922,664	293,014,098	140,825,660	2,491,725,690	2,394,906,331
<b>B. Expenditure:</b>											
Operating Expenses	22	1,017,586,554	172,096,026	4,999,467	1,150	6,988,908	-	109,265	40,000	1,201,821,369	1,144,160,062
Administrative Expenses	23	530,631,450	95,160,283	-	-	1,254,785	-	108,000	-	627,154,518	555,008,374
Repairs & Maintenance Expenses	24	405,709,863	75,702,944	4,999,467	1,150	5,734,123	-	1,265	40,000	492,188,811	518,960,875
Depreciation	25	23,735,314	1,232,799	-	-	-	-	-	-	24,968,113	15,922,930
		57,509,927	-	-	-	-	-	-	-	57,509,927	54,267,883
<b>Net Profit / (Loss) before Non-Operating Income (A-B)</b>		<b>(704,205,121)</b>	<b>584,640,828</b>	<b>550,987,055</b>	<b>9,057,251</b>	<b>386,811,150</b>	<b>28,922,664</b>	<b>292,904,833</b>	<b>140,785,660</b>	<b>1,289,904,321</b>	<b>1,250,746,269</b>
Add: Non-Operating Income	21	205,135,540	59,061,869	3,296,781	112,499	32,999,394	276,536	13,069,514	2,639,762	316,591,895	293,252,628
<b>Net Profit / (Loss) before Provision for Income Tax</b>		<b>(499,069,580)</b>	<b>643,702,697</b>	<b>554,283,836</b>	<b>9,169,750</b>	<b>419,810,544</b>	<b>29,199,200</b>	<b>305,974,347</b>	<b>143,425,422</b>	<b>1,606,496,216</b>	<b>1,543,998,897</b>
Less: Provision for Income Tax	19.1									401,624,054	385,999,724
<b>Net Profit / (Loss) after Provision for Income Tax transferred to Balance Sheet</b>		<b>(499,069,580)</b>	<b>643,702,697</b>	<b>554,283,836</b>	<b>9,169,750</b>	<b>419,810,544</b>	<b>29,199,200</b>	<b>305,974,347</b>	<b>143,425,422</b>	<b>1,204,872,162</b>	<b>1,157,999,173</b>

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

Director (Accounts)

পরিচালক (হিসাব)  
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ  
ঢাকা

Director (Audit)  
ড. শেখ আব্দুল করীম  
পরিচালক (অডিট) অঃ দাঃ

Signed in terms of our report of even date.

Dated, Dhaka.

The 03 October, 2024

DVC: 241007084045 919 748

Md. Abul Basher, FCA  
Managing Partner, Enroll # 0840  
M A Fazal & Co.

Chartered Accountants

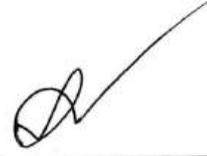


**BANGLADESH LAND PORT AUTHORITY (BLPA)**

**Statement of Cash Flows**  
**For the year ended 30 June, 2022**

Particulars	Amount in Taka	
	30-June-2022	30-June-2021
<b>A. Cash Flows from Operating Activities</b>		
Net surplus during this year	1,204,872,162	1,164,088,160
Depreciation	57,509,927	54,308,218
Increase/ (Decrease) in liabilities of expenses	(586,394)	1,315,015
Increase/ (Decrease) in liabilities of other finance	20,513,032	(8,176,865)
(Increase)/ Decrease in accounts Receivable	3,427,542	(18,171,137)
Increase/ (Decrease) in Provision for Income Tax	401,624,054	351,699,150
(Increase)/ Decrease in authority advance income tax	(390,555,129)	(221,539,933)
(Increase)/ Decrease in advance, deposit and prepayment	(822,259)	(502,393)
<b>Net cash provided by/ (used in) operating activities</b>	<b>1,295,982,935</b>	<b>1,323,020,214</b>
<b>B. Cash Flow from Investing Activities</b>		
Addition of fixed assets during this year	(99,919,621)	(39,161,867)
Disposal of fixed assets during this year	-	-
(Increase)/ Decrease in Investment	(532,753,248)	(670,139,503)
<b>Net cash provided by/ (used in) Investing Activities</b>	<b>(632,672,869)</b>	<b>(709,301,370)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Security Fund	(4,160,500)	(4,160,500)
Short Term Loan	(237,574,750)	(281,243,186)
<b>Net cash provided by/ (used in) financing activities</b>	<b>(241,735,250)</b>	<b>(285,403,686)</b>
<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>421,574,816</b>	<b>328,315,158</b>
Cash and Cash Equivalents at beginning of year	682,663,343	354,348,184
<b>Cash and Cash Equivalents at end of year</b>	<b>1,104,238,159</b>	<b>682,663,343</b>

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

  
Director (Accounts)

পরিচালক (হিসাব)  
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ  
ঢাকা

  
Director (Audit)

ড. মোঃ হাবিবুর রশীদ  
পরিচালক (অডিট) অঃ দাঃ  
২২৮, ঢাকা।

Dated, Dhaka.  
The 03 October, 2024





Sl. No.	Particulars	Amount in Taka											
		Head Office	Benapole	Burimary	Akhawara	Bhomra	Nakugaon	Tamabil	Sonabat	30-June-2022	30-June-2021		
2	Car facility (for salary deduct)	32,796	-	-	-	-	-	-	-	-	-	32,796	-
3	Gas bill (for salary deduct)	23,400	-	-	-	-	-	-	-	-	-	23,400	5,850
4	GPF pension (For salary deduct)	3,382,421	2,661,470	302,394	-	232,385	-	-	-	-	-	6,578,670	1,223,600
5	GPF Loan pension (For salary deduct)	1,009,000	-	-	-	-	-	-	-	-	-	1,009,000	167,330
6	Group Insurance (For salary deduct)	6,220	-	-	-	-	-	-	-	-	-	6,220	7,860
7	House Rent pension (For salary deduct)	964,250	-	-	-	-	-	-	-	-	-	964,250	226,745
8	Municipal Tax pension (For salary deduct)	240	-	-	-	-	-	-	-	-	-	240	150
9	Water & sweilage pension (For salary deduct)	1,560	-	-	-	-	-	-	-	-	-	1,560	450
10	Welfare Fund pension (For salary deduct)	9,300	-	-	-	-	-	-	-	-	-	9,300	11,700
11	GPF BSBK (For salary deduct)	-	-	-	-	-	-	-	-	-	-	-	6,107,239
12	Income Tax BSBK & Pension (For salary deduct)	138,300	-	-	-	-	-	-	-	-	-	138,300	258,176
13	Revenue Stamp deduction	28,700	-	-	-	-	-	-	-	-	-	28,700	30,380
14	VAT Received from Auction	673,535	-	-	-	-	-	-	-	-	-	673,535	153,225
15	Tax Received from Auction	-	-	-	-	-	-	-	-	-	-	-	102,150
16	Salary Return	73,462	-	-	-	-	-	-	-	-	-	73,462	-
17	Training fee Return	69,195	-	-	-	-	-	-	-	-	-	69,195	-
18	Others Deduction	9,820	-	-	-	-	-	-	-	-	-	9,820	11,770
19	Cancel Cheque	-	-	-	-	-	-	-	-	-	-	-	-
20	Unknown Figure	-	-	-	-	-	-	-	-	-	-	-	-
<b>F.</b>	<b>Loan &amp; Advance Recovery</b>	<b>641,134</b>	-	-	-	-	-	-	-	-	-	<b>641,134</b>	<b>388,965,233</b>
1	Balla loan recovery	-	-	-	-	-	-	-	-	-	-	-	6,000,000
2	Head office Building loan recovery	-	-	-	-	-	-	-	-	-	-	-	50,000,000
3	BRCP loan recovery	-	-	-	-	-	-	-	-	-	-	-	71,710,737
4	Govrakura loan recovery	-	-	-	-	-	-	-	-	-	-	-	-
5	Advance realised	641,134	-	-	-	-	-	-	-	-	-	641,134	52,941
6	Benapole Vehicle Terminal Project Loan	-	-	-	-	-	-	-	-	-	-	-	261,201,555
<b>G.</b>	<b>Deductions</b>	<b>594,307,825</b>	-	-	-	-	-	-	-	-	-	<b>594,307,825</b>	-
1	Security deposit	-	-	-	-	-	-	-	-	-	-	-	-
2	Security money for bank Booth	-	-	-	-	-	-	-	-	-	-	-	-
3	Loan Return from Project	594,307,825	-	-	-	-	-	-	-	-	-	594,307,825	-
4	Tax deducted	-	-	-	-	-	-	-	-	-	-	-	-
5	VAT deducted	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income This Year</b>		<b>3,728,082,125</b>	<b>873,286,327</b>	<b>585,433,785</b>	<b>9,170,900</b>	<b>459,962,496</b>	<b>29,199,200</b>	<b>317,220,549</b>	<b>152,756,659</b>	<b>6,155,112,041</b>	<b>4,951,457,509</b>	<b>6,155,112,041</b>	<b>4,951,457,509</b>
<b>Total</b>		<b>4,166,073,734</b>	<b>943,653,596</b>	<b>666,524,087</b>	<b>10,958,212</b>	<b>489,946,730</b>	<b>37,289,821</b>	<b>341,624,501</b>	<b>181,704,703</b>	<b>6,837,775,384</b>	<b>5,305,805,694</b>	<b>6,837,775,384</b>	<b>5,305,805,694</b>

**PAYMENTS**

Sl. No.	Particulars	Amount in Taka											
		Head Office	Benapole	Burimary	Akhawara	Bhomra	Nakugaon	Tamabil	Sonabat	30-June-2022	30-June-2021		
<b>A.</b>	<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-	-
1	Short Term Loan	-	-	-	-	-	-	-	-	-	-	-	670,155,477
2	Balla port Development project	-	-	-	-	-	-	-	-	-	-	-	6,000,000



Amount in Taka

Sl. No.	Particulars	Head Office	Benapole	Burimari	Akhaura	Bhokra	Nakagaon	Tamabil	Sonabat	30-June-2022	30-June-2021
3	BSEBK Head office Building project	-	-	-	-	-	-	-	-	-	50,000,000
4	BRC'P	-	-	-	-	-	-	-	-	-	533,783,605
5	Govrakura-Karaitoli port Development Project	-	-	-	-	-	-	-	-	-	80,000,000
6	Belonia port Development Project	-	-	-	-	-	-	-	-	-	371,872
<b>B.</b>	<b>Transfer to Head Office</b>	<b>158,300,000</b>	<b>270,000,000</b>	<b>498,944,002</b>	<b>-</b>	<b>130,000,000</b>	<b>10,000,000</b>	<b>162,406,484</b>	<b>111,243,273</b>	<b>1,340,893,759</b>	<b>1,822,830,477</b>
1	FDR Transfer to Head office	-	-	-	-	-	-	-	-	-	-
2	Transfer to Head office	158,300,000	270,000,000	498,944,002	-	130,000,000	10,000,000	162,406,484	111,243,273	1,340,893,759	1,822,830,477
<b>C.</b>	<b>Operating Expenses</b>	<b>531,389,598</b>	<b>95,160,283</b>	<b>-</b>	<b>-</b>	<b>1,254,785</b>	<b>-</b>	<b>108,000</b>	<b>-</b>	<b>627,912,666</b>	<b>554,250,226</b>
1	Operating Expenses (HO):	-	-	-	-	-	-	-	-	-	-
2	CNG, Petrol & Mobil	1,674,815	1,275,041	-	-	124,004	-	-	-	3,073,860	3,115,287
3	Water & Electricity (HO)	822,800	6,391,557	-	-	1,130,781	-	-	-	8,345,138	6,275,823
4	Printing/ Publishing (H.O)	418,505	-	-	-	-	-	-	-	418,505	692,498
5	Operating Expenses (Benapole):	-	-	-	-	-	-	-	-	-	-
6	Cargo Handling (Equipment )(Benapole)	63,222,634	51,988,418	-	-	-	-	-	-	115,211,052	97,352,799
7	Cargo Handling (Manual )(Benapole)	-	-	-	-	-	-	-	-	-	-
8	Cleaning & Sweeping (Benapole)	-	-	-	-	-	-	-	-	-	-
9	Police Answer & Private Security (Benapole)	15,535,318	35,493,492	-	-	-	-	-	-	51,028,810	-
10	Printing & Stationary (Benapole)	2,445,050	11,775	-	-	-	-	-	-	2,456,825	-
11	Operating Expenses (Burimari):	-	-	-	-	-	-	-	-	-	-
12	Cleaning & Sweeping (Burimari Port)	149,331	-	-	-	-	-	-	-	149,331	-
13	Electricity Bill (Burimari)	405,310	-	-	-	-	-	-	-	405,310	-
14	Labour Handling (Burimari)	204,329,232	-	-	-	-	-	-	-	204,329,232	-
15	Petrol, Oil & Lubricant (Burimari)	450,000	-	-	-	-	-	-	-	450,000	-
16	Police, Answer & Private Security (Burimari)	2,449,412	-	-	-	-	-	-	-	2,449,412	-
17	Printing (Burimari)	1,837,565	-	-	-	-	-	-	-	1,837,565	-
18	Operating Expenses (Akhaura):	-	-	-	-	-	-	-	-	-	-
19	Cleaning & Sweeping (Akhaura Port)	127,845	-	-	-	-	-	-	-	127,845	-
20	Electricity Bill (Akhaura)	114,122	-	-	-	-	-	-	-	114,122	-
21	Labour Handling (Akhaura)	-	-	-	-	-	-	-	-	-	-
22	Petrol, Oil & Lubricant (Akhaura)	-	-	-	-	-	-	-	-	-	-
23	Police, Answer & Private Security (Akhaura)	1,229,890	-	-	-	-	-	-	-	1,229,890	-
24	Printing (Akhaura)	56,300	-	-	-	-	-	-	-	56,300	-
25	Operating Expenses (Bhokra):	-	-	-	-	-	-	-	-	-	-
26	Cleaning & Sweeping (Bhokra Port)	209,000	-	-	-	-	-	-	-	209,000	-
27	Labour Handling (Bhokra)	88,692,412	-	-	-	-	-	-	-	88,692,412	-
28	Police, Answer & Private Security (Bhokra)	2,647,040	-	-	-	-	-	-	-	2,647,040	-
29	Printing (Bhokra)	1,235,417	-	-	-	-	-	-	-	1,235,417	-
30	Water & Electricity (Bhokra)	-	-	-	-	-	-	-	-	-	-
31	Operating Expenses (Nakagaon):	-	-	-	-	-	-	-	-	-	-
32	Cleaning & Sweeping (Nakagaon Port)	91,958	-	-	-	-	-	-	-	91,958	-
33	Electric Bill (Nakagaon)	219,718	-	-	-	-	-	-	-	219,718	-
34	Labour Handling (Nakagaon)	6,427,106	-	-	-	-	-	-	-	6,427,106	-
35	Police, Answer & Private Security (Nakagaon)	612,858	-	-	-	-	-	-	-	612,858	-
36	Printing (Govrakura)	125,721	-	-	-	-	-	-	-	125,721	-
37	Operating Expenses (Tamabil):	-	-	-	-	-	-	-	-	-	-
38	Cleaning and Sweeping (Tamabil Port)	197,762	-	-	-	-	-	-	-	197,762	-



Amount in Taka

Sl. No.	Particulars	Head Office	Benapole	Burimari	Abhawara	Bhokra	Nabugaan	Tamabil	Sonahat	30-June-2022	30-June-2021
39	Electricity Bill (Tamabil)	236,560	-	-	-	-	-	108,000	-	344,560	695,981
40	Labour Handling (Tamabil)	76,054,955	-	-	-	-	-	-	-	76,054,955	68,736,842
41	Police, Answer & Private Security (Tamabil)	2,376,969	-	-	-	-	-	-	-	2,376,969	-
42	Petrol, oil & Lubricant (Tamabil)	19,010	-	-	-	-	-	-	-	19,010	-
43	Printing (Tamabil)	474,256	-	-	-	-	-	-	-	474,256	350,000
44	<b>Operating Expenses (Sonahat):</b>	-	-	-	-	-	-	-	-	-	-
45	Cleaning & Sweeping ( Sonahat Port)	59,095	-	-	-	-	-	-	-	59,095	-
46	Electricity Bill (Sonahat)	252,410	-	-	-	-	-	-	-	252,410	368,912
47	Labour Handling (Sonahat)	55,080,231	-	-	-	-	-	-	-	55,080,231	38,554,874
48	Petrol, oil & Lubricant (Sonahat)	91,094	-	-	-	-	-	-	-	91,094	39,312
49	Police Answer & Private Security (Sonahat)	933,127	-	-	-	-	-	-	-	933,127	-
50	Printing (Ramghor)	84,770	-	-	-	-	-	-	-	84,770	36,163
<b>D.</b>	<b>Administrative Expenses</b>	<b>400,687,619</b>	<b>75,702,944</b>	<b>4,999,467</b>	<b>6,494</b>	<b>5,911,410</b>	<b>27,654</b>	<b>164,553</b>	<b>98,348</b>	<b>487,598,488</b>	<b>516,102,798</b>
1	<b>Administrative Expenses (HO)</b>	-	-	-	-	-	-	-	-	-	-
2	Salary & Allowance (HO)	47,415,805	-	3,580,554	-	3,805,441	-	-	-	54,801,800	86,175,293
3	Pension & Gratuity	250,840,984	-	-	-	-	-	-	-	250,840,984	251,741,861
4	Outsourcing Salary	8,607,775	424,935	-	-	-	-	-	-	9,032,710	2,024,365
5	Advertisement	1,188,890	51,122	-	-	-	-	-	-	1,240,012	1,012,208
6	Bank Charge & Commission	50,550	1,588	29	1,150	101,277	-	1,265	-	155,859	85,642
7	Excise Duty	95,000	-	-	-	-	-	-	40,000	135,000	138,000
8	Source TAX	1,038,350	-	-	5,344	177,287	27,654	163,288	58,348	1,470,270	1,034,838
9	Books & Paper	91,919	7,707	-	-	-	-	-	-	99,626	50,927
10	BSBK GFP interest	14,050,129	-	-	-	-	-	-	-	14,050,129	-
11	Dress & uniform	170,486	-	-	-	-	-	-	-	170,486	184,985
12	Conveyance (HO)	34,500	-	-	-	-	-	-	-	34,500	52,100
13	Entertainment	187,548	128,632	-	-	11,040	-	-	-	327,220	88,722
14	Honourium	151,700	-	-	-	-	-	-	-	151,700	101,035
15	Innovation of BSBK	399,500	-	-	-	-	-	-	-	399,500	-
16	Internet Expenses	84,675	-	-	-	-	-	-	-	84,675	-
17	National & Religious Festival	604,891	178,800	-	-	40,000	-	-	-	823,691	602,303
18	Head Office rent & Garage	10,139,954	-	-	-	-	-	-	-	10,139,954	8,870,073
19	Overtime Head office	1,345,656	15,085,127	-	-	-	-	-	-	16,430,783	15,952,467
20	Photocopy Fax & Computer ink	87,898	-	-	-	-	-	-	-	87,898	14,025
21	Port Inauguration & video conferencing	50,835	879,700	-	-	-	-	-	-	930,535	874,360
22	Postage & Cable	55,725	271,882	-	-	-	-	-	-	327,607	537,223
23	Dividend / Profit	21,000,000	-	-	-	-	-	-	-	21,000,000	19,000,000
24	Suddachar & Pronodona	257,438	-	-	-	-	-	-	-	257,438	119,888
25	Rest & Recreation Allowance	278,220	-	-	-	-	-	-	-	278,220	219,650
26	Service & Supply	359,794	-	-	-	-	-	-	-	359,794	563,070
27	Stationary	642,052	-	-	-	-	-	-	-	642,052	-
28	TADA	1,905,296	497,437	-	-	-	-	-	-	2,402,733	1,516,344
29	Telephone & Trunkcall	114,085	-	-	-	519	-	-	-	114,604	292,314
30	Training	4,405,455	323,017	-	-	-	-	-	-	4,728,472	653,745
31	Tyre and Betary Purchase	21,450	-	-	-	-	-	-	-	21,450	160,204
32	Welfare & Recreation	190,000	-	-	-	-	-	-	-	190,000	150,000
33	Salary & Allowance (Biloma)	-	-	-	-	-	-	-	-	-	-
34	Salary & Allowance (Dorshana)	-	-	-	-	-	-	-	-	-	170,244



Amount to Taka

Sl. No.	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhokra	Nakuggaon	Tamabil	Sonahat	30-June-2022	30-June-2021
35	Overtime (Belonea)	-	-	-	-	-	-	-	-	-	357,692
36	Overtime (Dorshona)	-	-	-	-	-	-	-	-	-	48,923
37	Overtime (Govrakura)	-	-	-	-	-	-	-	-	-	102,014
38	Rest & Recreation Allowance	-	245,760	-	-	523,797	-	-	-	769,557	541,560
39	Rest & Recreation Allowance (Belonia)	-	-	-	-	-	-	-	-	-	26,760
40	Festivale Allowance	-	-	-	-	-	-	-	-	-	16,798,328
41	Pohela boishakh allowance	-	-	-	-	-	-	-	-	-	1,172,831
42	Audit Fee	-	52,688	-	-	-	-	-	-	52,688	62,500
43	Rent, Rates & Taxes	-	5,967,520	-	-	-	-	-	-	5,967,520	4,571,201
44	Car rent	-	-	-	-	-	-	-	-	-	386,576
45	Tiffin and Snacks	-	-	16,800	-	-	-	-	-	16,800	-
46	Educational Allowances	-	-	73,500	-	-	-	-	-	73,500	-
47	House Rent Allowances	-	-	1,166,584	-	-	-	-	-	1,166,584	-
48	Medical Allowances	-	-	162,000	-	-	-	-	-	162,000	-
49	Medical Expenses	-	81,616	-	-	-	-	-	-	81,616	12,949
50	Sports & Cultural Programme	-	-	-	-	220,000	-	-	-	220,000	-
51	Internet	-	-	-	-	59,400	-	-	-	59,400	-
52	Tree Plantation	-	25,000	-	-	-	-	-	-	25,000	13,500
53	Misc. Exp (HO)	-	238,025	-	-	-	-	-	-	238,025	227,593
54	Administrative Expenses (Benapole)	-	-	-	-	-	-	-	-	-	-
55	Salary & Allowance (Benapole)	-	50,226,958	-	-	-	-	-	-	50,226,958	-
56	Dress & uniform (benapole)	21,311	-	-	-	-	-	-	-	21,311	108,815
57	Printing & stationery (Benapole)	-	-	-	-	-	-	-	-	-	-
58	Police, Anser & Private security (Benapole)	-	-	-	-	-	-	-	-	-	-
59	Sweeping & Clearing (Benapole)	-	-	-	-	-	-	-	-	-	-
60	Administrative Expenses (Burimari)	-	-	-	-	-	-	-	-	-	-
61	Salary & Allowance (Burimari)	-	-	-	-	-	-	-	-	-	-
62	Internet bill of burimari	227,050	-	-	-	-	-	-	-	227,050	-
63	Land Development Tax (buri)	23,000	-	-	-	-	-	-	-	23,000	-
64	National & Religious Festival (Burimari)	48,650	-	-	-	-	-	-	-	48,650	10,925
65	Overtime (Burimari)	1,149,766	-	-	-	-	-	-	-	1,149,766	1,159,249
66	Sports & Cultural Programme (Burimari)	-	-	-	-	-	-	-	-	-	-
67	Stationary (Burimari)	1,009,620	-	-	-	-	-	-	-	1,009,620	-
68	Rest & Recreation Allow (buri)	12,130	-	-	-	-	-	-	-	12,130	-
69	Service & Supply (Burimari)	123,480	-	-	-	-	-	-	-	123,480	-
70	Rest & Recreation Allowance (Burimari)	-	-	-	-	-	-	-	-	-	-
71	Police, Anser & Private security (Burimari)	-	-	-	-	-	-	-	-	-	-
72	Sweeping & Clearing (Burimari)	-	-	-	-	-	-	-	-	-	-
73	Telephone bill Burimari	-	-	-	-	-	-	-	-	-	-
74	Misc. Exp (Burimari)	-	-	-	-	-	-	-	-	-	-
75	TA/DA (Burimari)	127,952	-	-	-	-	-	-	-	127,952	-
76	Administrative Expenses (Akhaura)	-	-	-	-	-	-	-	-	-	-
77	Salary & Allowance (Akhaura)	2,904,688	-	-	-	-	-	-	-	2,904,688	3,201,754
78	Conveyance (Akhaura)	19,040	-	-	-	-	-	-	-	19,040	-
79	Police, Anser & Private security (Akhaura)	-	-	-	-	-	-	-	-	-	-
80	Sweeping & Clearing (Akhaura)	-	-	-	-	-	-	-	-	-	-
81	Entertainment (akhaura)	30,586	-	-	-	-	-	-	-	30,586	-
82	Land Development Tax (Akhaura)	110,000	-	-	-	-	-	-	-	110,000	-



Amount in Taka

Sl. No.	Particulars	Head Office	Benapole	Burinary	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	30-June-2022	30-June-2021
83	National & Religious Festival (Akhawara)	36,885	-	-	-	-	-	-	-	36,885	21,941
84	Overtime (Akhawara)	866,706	-	-	-	-	-	-	-	866,706	654,548
85	Rest & Recreation Allow (Akh)	65,600	-	-	-	-	-	-	-	65,600	-
86	Service & Supply (Akhawara)	90,339	-	-	-	-	-	-	-	90,339	-
87	Printing (akhawra)	-	-	-	-	-	-	-	-	-	-
88	Stationary (akhowra)	62,358	-	-	-	-	-	-	-	62,358	-
89	Misc. Exp (Akhowra)	-	-	-	-	-	-	-	-	-	87,985
90	TA/DA (Akhawara)	6,520	-	-	-	-	-	-	-	6,520	11,462
91	<b>Administrative Expenses (Bhomra)</b>										
92	TA/DA (Bhomra)	-	-	-	-	11,152	-	-	-	11,152	70,981
93	Overtime (Bhomra)	-	-	-	-	513,697	-	-	-	513,697	627,694
94	Misc. Exp (Bhomra)	-	-	-	-	336,049	-	-	-	336,049	434,560
95	Police, Anser & Private security (Bhomra)	-	-	-	-	-	-	-	-	-	3,981,700
96	Sweeping & Clearing (Bhomra)	-	-	-	-	-	-	-	-	-	48,860
97	Land Development Tax (Bhomra)	-	-	-	-	62,920	-	-	-	62,920	129,773
98	Printing (Bhomra)	-	-	-	-	-	-	-	-	-	-
99	Stationary (Bhomra)	92,000	-	-	-	48,831	-	-	-	140,831	-
100	Service & Supply (Bhomra)	-	-	-	-	-	-	-	-	-	-
101	<b>Administrative Expenses (Nakugaon)</b>										
102	Salary & Allowance (Nakugaon)	2,688,084	-	-	-	-	-	-	-	2,688,084	2,351,740
103	Land Development Tax (naku)	459,865	-	-	-	-	-	-	-	459,865	-
104	Naitional & Religious Festival (Nakugaon)	31,281	-	-	-	-	-	-	-	31,281	10,450
105	Overtime (Nakugaon)	529,728	-	-	-	-	-	-	-	529,728	296,541
106	Printing (Nakugaon)	-	-	-	-	-	-	-	-	-	-
107	stationary (Nakugaon)	87,630	-	-	-	-	-	-	-	87,630	-
108	Rest & Recreation Allow (Naku)	49,290	-	-	-	-	-	-	-	49,290	40,840
109	Police, Anser & Private security (Nakugaon)	-	-	-	-	-	-	-	-	-	763,728
110	Sweeping & Clearing (Nakugaon)	-	-	-	-	-	-	-	-	-	53,397
111	TA/DA (Nakugaon)	18,872	-	-	-	-	-	-	-	18,872	18,885
112	<b>Administrative Expenses (Tamabil)</b>										
113	Salary & Allowance (Tamabil)	3,114,148	-	-	-	-	-	-	-	3,114,148	3,777,287
114	Internet bill of Tamabil	23,831	-	-	-	-	-	-	-	23,831	-
115	Naitional & Religious Festival (Tamabil)	42,838	-	-	-	-	-	-	-	42,838	13,475
116	Overtime (Tamabil)	988,082	-	-	-	-	-	-	-	988,082	826,017
117	Petrol, oil & Lubricant (Tamabil)	-	-	-	-	-	-	-	-	-	-
118	Service & Supply (Tamabil)	98,275	-	-	-	-	-	-	-	98,275	-
119	Printing (Tamabil)	-	-	-	-	-	-	-	-	-	-
120	Stationary (Tamabil)	89,624	-	-	-	-	-	-	-	89,624	-
121	Rest & Recreation Allowance (Tamabil)	-	-	-	-	-	-	-	-	-	-
122	Police, Anser & Private security (Tamabil)	-	-	-	-	-	-	-	-	-	43,170
123	Sweeping & Clearing (Tamabil)	-	-	-	-	-	-	-	-	-	4,191,077
124	Misc. Exp (Tamabil)	-	-	-	-	-	-	-	-	-	76,780
125	TA/DA (Tamabil)	7,083	-	-	-	-	-	-	-	7,083	18,212
126	<b>Administrative Expenses (Sonahat)</b>										
127	Salary & Allowance (Sonahat)	846,636	-	-	-	-	-	-	-	846,636	298,561
128	Conveyance (Sonahat)	22,260	-	-	-	-	-	-	-	22,260	-
129	Naitional & Religious Festival (Sonahat)	29,200	-	-	-	-	-	-	-	29,200	18,718
130	Overtime (Sonahat)	101,448	-	-	-	-	-	-	-	101,448	9,799



Sl. No.	Particulars	Amount in Taka										
		Head Office	Benapole	Burjary	Akhayara	Bhokra	Nabugano	Famatil	Sonahat	10 June 2013	10 June 2011	
131	Service & Supply (Sonahat)	61,070	-	-	-	-	-	-	-	-	61,070	-
132	Printing (Sonahat)	-	-	-	-	-	-	-	-	-	-	-
133	Stationary (Sonahat)	121,453	-	-	-	-	-	-	-	-	121,453	-
134	Police, Anser & Private security (Sonahat)	-	-	-	-	-	-	-	-	-	-	-
135	Misc. Exp (Sonahat)	-	-	-	-	-	-	-	-	-	-	1,248,236
136	Sweeping & Clearing (Sonahat)	-	-	-	-	-	-	-	-	-	-	121,764
137	Land Development Tax (Sonahat)	-	-	-	-	-	-	-	-	-	-	5,235
138	TA/DA (Sonahat)	12,425	-	-	-	-	-	-	-	-	12,425	407,370
139	Administrative Expenses (Belonia)	2,106,284	-	-	-	-	-	-	-	-	2,106,284	5,275
140	Salary & Allowance (Belonia)	346,726	-	-	-	-	-	-	-	-	346,726	2,224,235
141	Overtime (Belonea)	12,130	-	-	-	-	-	-	-	-	12,130	-
142	Rest & Recreation Allow (belo)	5,766	-	-	-	-	-	-	-	-	5,766	-
143	TA/DA (Belonia)	-	-	-	-	-	-	-	-	-	-	-
144	Administrative Expenses (Sonamosjid)	2,068,930	-	-	-	-	-	-	-	-	2,068,930	-
145	Salary & Allowance (Sona mashjid)	592,513	-	-	-	-	-	-	-	-	592,513	1,910,879
146	Overtime (Sonamosjid)	12,130	-	-	-	-	-	-	-	-	12,130	592,115
147	Rest & Recreation Allow (Sonamosjid)	5,892	-	-	-	-	-	-	-	-	5,892	-
148	TA/DA (sonamosjid)	-	-	-	-	-	-	-	-	-	-	8,829
149	Administrative Expenses (Hilli)	3,250,146	-	-	-	-	-	-	-	-	3,250,146	-
150	Salary & Allowance (Hilli)	454,660	-	-	-	-	-	-	-	-	454,660	3,264,817
151	Overtime (Hili Port)	24,600	-	-	-	-	-	-	-	-	24,600	611,751
152	Rest & Recreation Allow (Hilli)	7,180	-	-	-	-	-	-	-	-	7,180	15,500
153	TA/DA (Hili)	-	-	-	-	-	-	-	-	-	-	3,700
154	Administrative Expenses (Teknaf)	1,652,410	-	-	-	-	-	-	-	-	1,652,410	-
155	Salary & Allowance (Teknaf)	197,887	-	-	-	-	-	-	-	-	197,887	1,437,223
156	Overtime (Teknaf)	26,760	-	-	-	-	-	-	-	-	26,760	266,804
157	Rest & Recreation Allow (Tek)	19,039	-	-	-	-	-	-	-	-	19,039	-
158	Service & Supply (Teknaf)	6,695	-	-	-	-	-	-	-	-	6,695	-
159	TA/DA (Teknaf)	-	-	-	-	-	-	-	-	-	-	-
160	Misc. Exp (Teknaf)	-	-	-	-	-	-	-	-	-	-	12,000
161	Administrative Expenses (Bibir bazar)	3,159,804	-	-	-	-	-	-	-	-	3,159,804	-
162	Salary & Allowance (Bibirbazar)	511,423	-	-	-	-	-	-	-	-	511,423	2,872,825
163	Overtime (Bibir Bazar)	12,130	-	-	-	-	-	-	-	-	12,130	399,073
164	Rest & Recreation Allow (bibir bz)	-	-	-	-	-	-	-	-	-	-	24,870
165	Misc. Exp (Bibir Bazar)	28,193	-	-	-	-	-	-	-	-	28,193	4,888
166	TA/DA (Bibir Bazar)	-	-	-	-	-	-	-	-	-	-	3,340
167	Administrative Expenses (Banglabandha)	3,319,954	-	-	-	-	-	-	-	-	3,319,954	-
168	Salary & Allowance (Banglabandha)	519,220	-	-	-	-	-	-	-	-	519,220	2,971,419
169	Overtime (Banglabandha)	24,600	-	-	-	-	-	-	-	-	24,600	411,851
170	Rest & Recreation Allow (bangla)	3,183	-	-	-	-	-	-	-	-	3,183	18,460
171	TA/DA (banglabandha)	-	-	-	-	-	-	-	-	-	-	21,207
<b>E.</b>	<b>Repairs &amp; Maintenance</b>	<b>23,615,872</b>	<b>1,232,799</b>	-	-	-	-	-	-	-	<b>24,848,671</b>	<b>15,367,897</b>
1	Repairs & Maintenance (Head office):	-	-	-	-	-	-	-	-	-	-	-
2	Repair of Office Equipment HO	183,136	198,320	-	-	-	-	-	-	-	381,456	304,205
3	Repair of Others building & Infrastructure HO	-	25,000	-	-	-	-	-	-	-	25,000	24,077
4	Repair of Car	555,830	153,471	-	-	-	-	-	-	-	709,301	303,385
5	Repairs & Maintenance (Benapole)	-	-	-	-	-	-	-	-	-	-	-



Amount in Taka

Sl No.	Particulars	Head Office	Benapole	Burimari	Akhaura	Bhomra	Nakugaon	Tamabil	Sonahat	30 June 2023	30 June 2021
6	Repair of Electric Infrastructure at Benapole	2,039,327	76,400							2,115,927	1,359,210
7	Repair of Information & Communication at Benapole	1,000,000								1,000,000	-
8	Repair of Others building & Infrastructure at Benapole	8,585,536								8,585,536	6,260,756
9	Repair of Machine & Equipment (Benapole)	1,775,729	298,027							2,073,756	2,236,442
10	<b>Repairs &amp; Maintenance (Burimari):</b>	-									
11	Repair of Office Equipment At Burimari	-									9,945
12	Repair of Electric Infrastructure at Burimari	411,331	467,106							878,437	44,620
13	Repair of Machine & Equipment (Burimari)	973,433								973,433	599,274
14	Repair of Others building & Infrastructure At Burimari	463,994								463,994	223,401
15	<b>Repairs &amp; Maintenance (Akhaura):</b>	-									
16	Repair of Others building & Infrastructure at Akhaura	571,191								571,191	-
17	Repair of Office Equipment (Akhaura)	-									
18	Repair of Machine & Equipment (Akhaura)	317,803								317,803	138,924
19	Repair of Electrical Infrastructure at Akhaura	156,675	14,475							171,150	
20	<b>Repairs &amp; Maintenance (Bhomra):</b>	-									
21	Repair of Electric Infrastructure at Bhomra	500,000								500,000	298,352
22	Repair of Machine & Equipment at Bhomra	1,111,096								1,111,096	1,297,971
23	Repair of Others building & Infrastructure At Bhomra	1,882,882								1,882,882	331,570
24	<b>Repairs &amp; Maintenance (Nakugaon):</b>	-									
25	Repair of Electric Infrastructure at Nakugaon	130,809								130,809	
26	Repair of Machine & Equipment at Nakugaon	50,026								50,026	364,243
27	Repair of Others building & Infrastructure at Nakugaon	351,353								351,353	
28	<b>Repairs &amp; Maintenance (Sonahat):</b>	-									
29	Repair of Electric Infrastructure at Sonahat	174,690								174,690	499,099
30	Repair of Machine & Equipment at Sonahat	529,131								529,131	18,704
31	Repair of Others building & Infrastructure At Sonahat	561,958								561,958	
32	<b>Repairs &amp; Maintenance (Tamabil):</b>	-									
33	Repair of Electric Infrastructure at Tamabil	233,172								233,172	684,184
34	Repair of Machine & Equipment at Tamabil	322,728								322,728	8,978
35	Repair of Office Equipment at Tamabil	-									
36	Repair of Others building & Infrastructure At Tamabil	733,842								733,842	270,612
<b>F</b>	<b>Capital Expenses</b>	<b>90,935,003</b>								<b>90,935,003</b>	<b>35,869,997</b>
1	Head office:	-									
2	Computer & Relivants	2,267,800								2,267,800	-
3	Computer & Software	1,062,765								1,062,765	344,600
4	Consultancy fee	295,000								295,000	500,000
5	Furniture & Office Equipment	200,775								200,775	361,698
6	ICT Equipments	724,000								724,000	-
7	Others Building & Infrastructure	59,082,305								59,082,305	-
8	<b>Assets (Benapole):</b>	-									
9	Consultancy	2,205,000								2,205,000	-
10	Electric Equipment	2,970,585								2,970,585	-
11	Others Building & Infrastructure	8,821,336								8,821,336	1,388,740
12	Roads & Highway	2,914,283								2,914,283	-
13	<b>Assets (Bhomra):</b>	-									
14	Furniture	292,100								292,100	17,230
15	Others Building & Infrastructure	1,806,336								1,806,336	-



Amount in Taka

Sl. No.	Particulars	Head Office	Benapole	Burimari	Akhaura	Bhomra	Nakugaon	Tamabil	Sonabhat	30-June-2022	30-June-2021
16	Roads & Highway	5,405								5,405	2,608,767
17	Assets (Burimari):	-								-	
18	Computer & Relivants	400,800								400,800	992,400
19	Others Building & Infrastructure	3,307,797								3,307,797	-
20	Roads & Highway	1,161,168								1,161,168	-
21	Assets (Akhaura):	-								-	-
22	Furniture	294,280								294,280	-
23	Others Building & Infrastructure	290,000								290,000	-
24	Assets (Nakugaon):	-								-	-
25	Others Building & Infrastructure	10,000								10,000	-
26	Assets (Tamabil):	-								-	-
27	Others Building & Infrastructure	2,823,268								2,823,268	-
28	Boundary Wall & RCC Retaining Wall at Nakugaon	-								-	1,575,366
29	Computer & Software (Akhaura)	-								-	152,800
30	Computer & Software (Benapole)	-								-	490,700
31	Computer & Software (Bhomra)	-								-	242,850
32	Computer, Software & E-Service	-								-	2,542,000
33	Computer & Software (Tamabil)	-								-	70,500
34	Cons Of Barrack Building at Benapole	-								-	13,474,281
35	Cons of HBB Road at Bhomra	-								-	608,958
36	Curtains Purchases	-								-	24,029
37	ICT Equipments of Burimari	-								-	36,430
38	Office Building Drawing & Design At Benapole	-								-	15,000
39	Purchases of Electric Goods (Buri)	-								-	22,480
40	Re-Construction of Road and Yard at Bhomra	-								-	1,282,276
41	Replacement of Underground Cable, Light & Board at	-								-	1,795,943
42	Service Centre Drawing & Disign at Burimari	-								-	22,800
43	Soil Filling at Benapole	-								-	513,337
44	Supplying & Installation of AC in IPT at Benapole	-								-	647,280
45	Supplying of LED TV & Wardrobe at HO	-								-	279,378
46	Supplying of Sofa, Curtain & Centre Table at Bhomra	-								-	279,203
47	Supplying of Sofa & Curtain at Akhaura	-								-	162,244
48	Under Ground Cable & Ext. Electrification at Bena	-								-	2,770,964
49	Warehouse Extension at Burimari	-								-	2,647,723
<b>G.</b>	<b>Other Operating Expenses</b>										
1	Hamalage & Cargo container										
<b>H.</b>	<b>Investment</b>	1,280,762,788	300,899,966	30,200,867	-	220,482,786	-	100,167,054	35,104,253	1,967,617,714	765,000,000
1	FDR	1,270,000,000	300,000,000	30,000,000	-	220,000,000	-	100,000,000	35,000,000	1,955,000,000	765,000,000
2	TDS of Interest Charge (FDR)	8,917,371	674,966	182,867	-	380,786	-	137,054	71,753	10,364,797	-
3	Excise Duty on FDR	1,845,417	225,000	18,000	-	102,000	-	30,000	32,500	2,252,917	-
<b>I.</b>	<b>Other Expenses</b>	10,201,906	-	-	-	-	-	-	-	10,201,906	9,247,914
1	Water & sewerage	1,560	-	-	-	-	-	-	-	1,560	450
2	welfare Fund (prasion)	9,300	-	-	-	-	-	-	-	9,300	11,700
3	Group Insurance	6,220	-	-	-	-	-	-	-	6,220	7,860
4	House Rent (for salary deduct)	911,340	-	-	-	-	-	-	-	911,340	276,745



Sl. No.	Particulars	Amount in Taka										30 June 2011	
		Head Office	Benapole	Burimari	Akhaura	Bhanga	Sakagan	Famadi	Sonabat	30 June 2011	30 June 2011		
5	Gas Bill (for salary deduct)	23,100	-	-	-	-	-	-	-	-	-	23,100	5,835
6	Car Instalment (for salary deduct)	634,100	-	-	-	-	-	-	-	-	-	634,100	634,100
7	Salary deduction (GPF: bsbk)	6,373,672	-	-	-	-	-	-	-	-	-	6,373,672	6,103,331
8	Salary deduction for payments (GPF of prasion)	1,009,000	-	-	-	-	-	-	-	-	-	1,009,000	1,233,600
9	Municipal TAX (prasion)	240	-	-	-	-	-	-	-	-	-	240	150
10	Others deduction (prasion)	9,820	-	-	-	-	-	-	-	-	-	9,820	-
11	VAT Received from Auction	328,036	-	-	-	-	-	-	-	-	-	328,036	151,222
12	TAX Received from Auction	463,018	-	-	-	-	-	-	-	-	-	463,018	102,150
13	Salary deduction income tax paid	242,200	-	-	-	-	-	-	-	-	-	242,200	268,776
14	GPF Loan prasion (for salary deduct)	-	-	-	-	-	-	-	-	-	-	-	60,000
15	Others Expenses	-	-	-	-	-	-	-	-	-	-	-	27,922
<b>J.</b>	<b>Advance Payment</b>	<b>1,194,952,043</b>	-	-	-	-	-	-	-	-	-	-	-
1	Advance Income Tax Payment	360,000,000	-	-	-	-	-	-	-	-	-	-	111,325,247
2	Advance Payment	3,069,468	-	-	-	-	-	-	-	-	-	-	110,000,000
3	Loan paid to project	831,882,575	-	-	-	-	-	-	-	-	-	-	1,325,247
<b>K.</b>	<b>Deduction Payment / Refund</b>	<b>9,076,059</b>	-	-	-	-	-	-	-	-	-	-	-
1	Security deposit (Back)	9,076,059	-	-	-	-	-	-	-	-	-	-	122,992,319
2	Tax Paid with AIT	-	-	-	-	-	-	-	-	-	-	-	11,452,386
3	Income tax paid	-	-	-	-	-	-	-	-	-	-	-	-
4	Source TAX Paid	-	-	-	-	-	-	-	-	-	-	-	-
5	VAT Paid	-	-	-	-	-	-	-	-	-	-	-	111,539,933
	<b>Total Expenses This Year</b>	<b>3,699,920,888</b>	<b>742,995,992</b>	<b>534,144,336</b>	<b>6,494</b>	<b>357,648,981</b>	<b>10,027,654</b>	<b>262,846,091</b>	<b>146,445,873</b>	<b>5,754,036,308</b>	<b>4,623,142,361</b>	<b>4,623,142,361</b>	<b>5,305,805,694</b>
<b>L.</b>	<b>Closing Balance</b>	<b>466,152,846</b>	<b>200,657,605</b>	<b>132,379,751</b>	<b>10,951,718</b>	<b>132,297,749</b>	<b>27,262,167</b>	<b>78,778,410</b>	<b>35,258,830</b>	<b>1,083,739,076</b>	<b>682,663,343</b>	<b>682,663,343</b>	<b>682,663,343</b>
1	Cash in Hand	-	-	-	-	-	-	-	-	-	-	-	-
2	Cash at Bank	466,152,846	200,657,605	132,379,751	10,951,718	132,297,749	27,262,167	78,778,410	35,258,830	1,083,739,076	682,663,343	682,663,343	682,663,343
	<b>Total</b>	<b>4,166,073,734</b>	<b>943,653,596</b>	<b>666,524,087</b>	<b>10,958,212</b>	<b>489,946,730</b>	<b>37,289,821</b>	<b>341,624,501</b>	<b>181,704,703</b>	<b>6,837,775,384</b>	<b>5,305,805,694</b>	<b>5,305,805,694</b>	<b>5,305,805,694</b>

Director Accounts  
 পরিচালক (হিসাব)  
 বাংলাদেশ স্থানীয় সরকার  
 ঢাকা

Director Audit  
 ড. মোঃ হাবিবুর রশীদ  
 পরিচালক (অডিট) অঃ নাঃ  
 বাইবক, ঢাকা।



## BANGLADESH LAND PORT AUTHORITY (BLPA)

### Notes to the Accounts

For the year ended 30 June, 2022

**1.00 Legal Status of the Authority:**

Bangladesh Land Port Authority (BLPA) came into being under Bangladesh Sthala Bandar Kartipaksha Act, 2001 (Act 20 of 2001) to facilitate and improve import and export between Bangladesh and neighboring countries. There are 24 land ports under Bangladesh Land Ports Authority till FY 2018-19. Of the declared land ports, namely Benapole, Sonamasjid, Hili, Teknaf, Bibibazar, Bangla Bandha, Birol, Burimari, Tamabil, Akhawara, Bhomra, Darshana, Belonia, Nakugaon, Ramgarh, Gobra-kura-Koraituli, Sonahat, Tegamukh, 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.

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

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

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

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

**Under Development Land Port:**

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

**Proposed Land Port:**

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

**Vision and Mission:**

**Vision:** Facilitating export-import through land routes.

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

**2.00 Objective and Activities of BLPA:**

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

**Objectives:**

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

**Activities:**

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



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

**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 Nakugoan at the end of the financial year consolidated financial statements have been prepared to depict the overall position of the organization at a glance.

**II. Property, Plant & Equipment:**

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

**III. Depreciation:**

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

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

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

**iv. Provision for Income Tax:**

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

**v. Functional and Presentational Currency:**

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

**vi. Reporting Period:**

These financial statements of the Company cover the financial year from 01st July 2021 to 30th June 2022 with comparative figures for the financial year from 01st July 2020 to 30th June 2021 is followed consistently.

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

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

**viii. General:**

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

## BANGLADESH LAND PORT AUTHORITY (BLPA)

Notes to the Financial Statements  
For the year ended 30 June, 2022

Particulars	Notes	Amount in Taka	
		30-June-2022	30-June-2021
<b>4.00 Property, Plant &amp; Equipment:</b>			
<b>At Cost:</b>			
Opening Balance		1,785,918,115	1,746,756,248
Add: Addition during the year		99,919,621	39,161,867
Less: Adjustment during the year		-	-
		<b>1,885,837,736</b>	<b>1,785,918,115</b>
<b>Accumulated Depreciation:</b>			
Opening Balance		680,193,960	625,926,077
Add: Depreciation Charged during the year		57,509,927	54,267,883
Less: Adjustment during the year		-	-
		<b>737,703,888</b>	<b>680,193,960</b>
<b>Closing Balance at WDV</b>		<b>1,148,133,848</b>	<b>1,105,724,155</b>
The details of Property, Plant & Equipment have been given in Schedule-A			
<b>5.00 Investment in FDR</b>			
Opening Balance		4,611,188,076	3,941,048,573
Add: Addition during the year		1,955,000,000	765,000,000
Add: Interest during the year		291,286,334	272,043,433
		<b>6,857,474,410</b>	<b>4,978,092,006</b>
Less: Encashment of FDR		1,591,461,698	315,902,391
Less: Encashment of Interest on FDR		88,649,070	20,722,271
Less: TDS of Interest Charge		29,084,859	27,247,678
Less: Excise Duty on FDR		4,337,459	3,031,590
<b>Closing Balance</b>		<b>5,143,941,324</b>	<b>4,611,188,076</b>
<b>6.00 Advances, Deposits and Prepayments</b>			
Opening Balance		9,049,685	8,547,292
Add: Payment during this year		3,069,468	1,325,247
		<b>12,119,153</b>	<b>9,872,539</b>
Less: Adjustment during the year		1,606,075	769,913
Less: Realized during this year		641,134	52,941
<b>Closing Balance</b>		<b>9,871,944</b>	<b>9,049,685</b>
<b>7.00 Short Term Loan</b>			
<b>Opening Balance</b>		<b>801,118,761</b>	<b>519,875,576</b>
Belonia port Development Project		371,872	-
BRCP Project		720,746,888	258,674,020
Benapole Vehicle Terminal Project		-	261,201,556
Govrakura-Karaitoli port Development Project		80,000,000	-
<b>Add: Payment during this year</b>		<b>831,882,575</b>	<b>542,444,740</b>
Terminal Project Loan (Benapole)		831,882,575	-
BRCP Project		-	462,072,868
Govrakura-Karaitoli port Development Project		-	80,000,000
Belonia port Development Project		-	371,872
<b>Total Short Term Loan</b>		<b>1,633,001,336</b>	<b>1,062,320,316</b>
Less: Adjustment during the year		594,307,825	261,201,555
Govrakura-Karaitoli port Development Project		80,000,000	-
BRCP loan recovery		514,307,825	-
Benapole Vehicle Terminal Project Loan recovery		-	261,201,555
<b>Closing Balance</b>		<b>1,038,693,511</b>	<b>801,118,761</b>



Particulars	Notes	Amount in Taka	
		30-June-2022	30-June-2021
<b>8.00 Trade and Other Receivable</b>			
Sonamasjid Port	8.01	31,653,180	30,900,277
Panama Hili Port	8.02	17,217,319	19,577,226
United Land Port -Tacknaf	8.03	10,242,830	15,395,614
Bibir Bazar Land Port	8.04	10,708,654	9,128,222
Bangla Bandha - Panchagar	8.05	5,180,626	3,428,811
		<b>75,002,609</b>	<b>78,430,150</b>
<b>8.01 Sonamasjid Port</b>			
Opening Balance		30,900,277	30,381,098
Add: Income during this year		102,130,637	87,846,205
		<b>133,030,914</b>	<b>118,227,303</b>
Less: Received during this year		99,004,734	84,954,026
Less: Income Adjustment during this year		2,373,000	2,373,000
Closing Balance		<b>31,653,180</b>	<b>30,900,277</b>
<b>8.02 Panama Hili Port</b>			
Opening Balance		19,577,226	15,710,906
Add: Income during this year		84,646,397	93,391,143
		<b>104,223,623</b>	<b>109,102,049</b>
Less: Income Adjustment during this year		1,425,000	1,425,000
Less: Received during this year		85,581,305	88,099,823
Closing Balance		<b>17,217,319</b>	<b>19,577,226</b>
<b>8.03 United Land Port -Tacknaf</b>			
Opening Balance		15,395,614	4,450,488
Add: Income during this year		93,635,265	37,038,904
		<b>109,030,879</b>	<b>41,489,392</b>
Less: Income Adjustment during this year		-	-
Less: Received during this year		98,788,049	26,093,778
Closing Balance		<b>10,242,830</b>	<b>15,395,614</b>
<b>8.04 Bibir Bazar Land Port</b>			
Opening Balance		9,128,222	7,700,974
Add: Income during this year		1,980,983	1,647,310
		<b>11,109,205</b>	<b>9,348,284</b>
Less: Income Adjustment during this year		-	-
Less: Received during this year		400,551	220,062
Closing Balance		<b>10,708,654</b>	<b>9,128,222</b>
<b>8.05 Bangla Bandha - Panchagar</b>			
Opening Balance		3,428,811	2,015,547
Add: Income during this year		36,853,571	36,044,172
		<b>40,282,382</b>	<b>38,059,719</b>
Less: Income Adjustment during this year		362,500	362,500
Less: Received during this year		34,739,256	34,268,408
Closing Balance		<b>5,180,626</b>	<b>3,428,811</b>
<b>8.06 Advance Income Tax</b>			
Opening Balance		845,370,866	681,800,000
Add: Addition during the year		390,555,129	138,282,516
Add: Previous Year Adjustment (TDS on FDR)	9.01	-	25,288,350
		<b>1,235,925,995</b>	<b>845,370,866</b>
Less: Adjustment during the year		-	-
Closing Balance		<b>1,235,925,995</b>	<b>845,370,866</b>





Particulars	Notes	Amount in Taka	
		30-June-2022	30-June-2021
<b>9.01 Addition During the Year</b>			
Advance Income Tax u/s 64 (Assessment year 2022-23)		360,000,000	110,000,000
TDS on FDR Interest		29,084,859	27,247,678
TDS on Bank Interest		1,470,270	1,034,838
<b>Closing Balance</b>		<b>390,555,129</b>	<b>138,282,516</b>
<b>10.00 Cash and Cash Equivalents:</b>			
Cash in Hand	10.01	-	-
Cash at Bank	10.02	1,104,238,159	682,663,343
		<b>1,104,238,159</b>	<b>682,663,343</b>
<b>10.01 Cash in Hand:</b>			
Head Office			
Benapole		-	-
Burimary		-	-
Akhawara		-	-
Bhomra		-	-
Nakugaon		-	-
Tamabil		-	-
Sonahat		-	-
<b>10.02 Cash at Bank:</b>			
<b>Head Office:</b>			
1. Janata Bank (Bangla Motor Branch-Dhaka) STD-196		466,152,846	437,991,609
2. Sonali Bank (Karwan Bazar Branch-Dhaka)-STD-778/641		(22,809,214)	4,756,368
3. Sonali Bank (Comilla Corporate Branch-Comilla)-SND-737		410,893,737	382,274,469
4. Janata Bank (Bangla Motor Branch-Dhaka) -CD-16637		2,022,291	1,595,362
5. Sonali Bank (Karwan Bazar Branch-Dhaka)-CD-2030/2038		-	-
6. Sonali Bank (Sonamasjid Branch-Chapinawabgonj)-STD-0067		2,302	2,302
7. Sonali Bank (Hakimpur Branch-Dinajpur) SND-0076		28,387,450	12,491,554
8. Jumuna Bank (Gulshan Branch-Dhaka)-STD- 420		13,136,489	17,503,290
9. NCC Bank (Motejeel Branch-Dhaka)-SND-006/895		1,742	1,742
10. Sonali Bank (Tetulia Branch-Panchaghor)-SND-01		9,168	9,168
		34,508,881	19,357,353
<b>Benapole:</b>		<b>200,657,605</b>	<b>70,367,269</b>
1. Janata Bank (Benapole Branch-Jessore)-CD-652/2		717	717
2. Sonali Bank (Benapole Branch-Jessore)-CD-1308		21,245,296	4,900,045
3. Janata Bank (Benapole Branch-Jessore)-STD-05/54		179,411,591	65,466,507
<b>Burimary:</b>		<b>132,379,751</b>	<b>81,090,302</b>
1. Janata Bank (Burimary Branch-Lalmonirhat)-SND-10		132,379,751	81,090,302
<b>Akhawara:</b>		<b>10,951,718</b>	<b>1,787,312</b>
1. Sonali Bank (Akhawara Branch-B.Barria)-SND-0828		10,951,718	1,787,312
<b>Bhomra:</b>		<b>132,297,749</b>	<b>29,984,234</b>
1. Sonali Bank Ltd. (Bhomra Branch)-SND-002		132,297,749	29,984,234
<b>Nakugaon:</b>		<b>27,262,167</b>	<b>8,090,621</b>
1. Sonali Bank Ltd. (Nalitabari Sherpur Branch)-SND-0056		27,262,167	8,090,621
<b>Tamabil:</b>		<b>78,778,410</b>	<b>24,403,952</b>
1. Agrani Bank Ltd. (Tamabil Branch)-A/C No. 1063632		78,778,410	24,403,952
<b>Sonahat:</b>		<b>35,258,830</b>	<b>28,948,044</b>
1. Janata Bank (Burungamari Branch)-SND-36531		35,258,830	28,948,044
<b>VAT Accounts (All Port):</b>		<b>20,499,083</b>	-
1. Sonali Bank Ltd. (Benapole Branch)-CAGOV-2306902001309		1,918,980	-
2. Janata Bank Ltd. (Burimary Branch)-SND-0100088217661		7,015,122	-
3. Sonali Bank Ltd. (Akhawara Branch)-SND-1401004000839		46,222	-
4. Sonali Bank Ltd. (Bhomra Branch)-SNDS-2821110000003		5,601,286	-
5. Sonali Bank Ltd. (Nakugaon Branch)-SNDS-6205110000057		9,813	-
6. Agrani Bank Ltd. (Tamabil Branch)-STD-0200011063791		4,111,772	-
7. Janata Bank Ltd. (Sonahat Branch)-SND-0100135033248		1,795,888	-
		<b>1,104,238,159</b>	<b>682,663,343</b>



Particulars	Notes	Amount in Taka	
		30-June-2022	30-June-2021
<b>11.00 Fund Account:</b>			
Opening Balance		274,187,504	274,187,504
Add: Received during this year		-	-
		<b>274,187,504</b>	<b>274,187,504</b>
Less: Refund during the year		-	-
<b>Closing Balance</b>		<b>274,187,504</b>	<b>274,187,504</b>
<b>12.00 Government Equity Fund:</b>			
Opening Balance		1,658,981	1,658,981
Add: Received during this year		-	-
		<b>1,658,981</b>	<b>1,658,981</b>
Less: Refund during the year		-	-
<b>Closing Balance</b>		<b>1,658,981</b>	<b>1,658,981</b>
<b>13.00 Government Loan:</b>			
Opening Balance		50,000,000	50,000,000
Add: Received during this year		-	-
		<b>50,000,000</b>	<b>50,000,000</b>
Less: Refund during the year		-	-
<b>Closing Balance</b>		<b>50,000,000</b>	<b>50,000,000</b>
<b>14.00 Government Grants:</b>			
Opening Balance		103,615,815	103,615,815
Add: Received during this year		-	-
		<b>103,615,815</b>	<b>103,615,815</b>
Less: Refund during the year		-	-
<b>Closing Balance</b>		<b>103,615,815</b>	<b>103,615,815</b>
<b>15.00 Security Fund (BOT Port)</b>			
Opening Balance		48,944,500	53,105,000
Add: Received during this year		-	-
		<b>48,944,500</b>	<b>53,105,000</b>
Less: Refund during the year		4,160,500	4,160,500
<b>Closing Balance</b>		<b>44,784,000</b>	<b>48,944,500</b>
<b>15.01 Sonamasjid Port</b>			
Opening Balance		21,357,000	23,730,000
Add: Addition during this year		-	-
		<b>21,357,000</b>	<b>23,730,000</b>
Less: Liquidity Damage		-	-
Less: Advance return during this year (Adjustment)		2,373,000	2,373,000
<b>Closing Balance</b>		<b>18,984,000</b>	<b>21,357,000</b>
<b>15.02 Panama Hili Port</b>			
Opening Balance		18,525,000	19,950,000
Add: Addition during this year		-	-
		<b>18,525,000</b>	<b>19,950,000</b>
Less: Advance return during this year (Adjustment)		1,425,000	1,425,000
<b>Closing Balance</b>		<b>17,100,000</b>	<b>18,525,000</b>
<b>15.03 Bangla Bandha - Panchagar</b>			
Opening Balance		3,262,500	3,625,000
Add: Addition during this year		-	-
		<b>3,262,500</b>	<b>3,625,000</b>
Less: Advance return during this year (Adjustment)		362,500	362,500
<b>Closing Balance</b>		<b>2,900,000</b>	<b>3,262,500</b>





Particulars	Notes	Amount in Taka	
		30-June-2022	30-June-2021
<b>15.04 Bibir Bazar Land Port</b>			
Opening Balance		5,800,000	5,800,000
Add: Addition during this year		-	-
		<b>5,800,000</b>	<b>5,800,000</b>
Less: Advance return during this year (Adjustment)		-	-
<b>Closing Balance</b>		<b>5,800,000</b>	<b>5,800,000</b>
<b>16.00 Reserve &amp; Surplus:</b>			
Opening Balance		6,048,571,446	4,890,572,273
Add: Excess of Income over Expenditure		1,204,872,162	1,157,999,173
		<b>7,253,443,609</b>	<b>6,048,571,446</b>
Less: Prior year adjustment		-	-
<b>Closing Balance</b>		<b>7,253,443,609</b>	<b>6,048,571,446</b>
<b>17.00 Liabilities for Expenses:</b>			
Opening Balance		1,692,402	266,124
Add: Provision for Operating Expenses	N-22	-	1,420,944
Add: Provision for Administrative Expenses	N-23	156,250	-
Add: Salary deduction & Others received	N-21 (i)	10,098,610	9,253,248
		<b>11,947,262</b>	<b>10,940,316</b>
Less: Outstanding payment for Operating Expenses	N-22	758,148	-
Less: Outstanding payment for Administrative Expenses	N-23	-	-
Less: Salary deduction & Others payments	N-26	10,083,106	9,247,914
<b>Closing Balance</b>		<b>1,106,008</b>	<b>1,692,402</b>
<b>18.00 Liabilities for Other Finance:</b>			
Security deposit	18.01	7,110,752	7,096,803
VAT Account	18.02	-	-
Tax Account	18.03	-	-
VAT Account (Port Income)	18.04	20,499,083	-
		<b>27,609,835</b>	<b>7,096,803</b>
<b>18.01 Security deposit:</b>			
Opening Balance		7,096,803	15,273,668
Add: Addition during this year (Capital Expenditure)		8,984,618	-
Add: Addition during this year (Others)		105,390	3,275,521
		<b>16,186,811</b>	<b>18,549,189</b>
Less: Adjustment during the year		9,076,059	11,452,386
<b>Closing Balance</b>		<b>7,110,752</b>	<b>7,096,803</b>
<b>18.02 VAT Account (Expenditure):</b>			
Opening Balance		-	-
Add: Addition during this year		51,428,315	45,380,363
		<b>51,428,315</b>	<b>45,380,363</b>
Less: Adjustment during the year		51,428,315	45,380,363
<b>Closing Balance</b>		<b>-</b>	<b>-</b>
<b>18.03 Tax Account (Expenditure):</b>			
Opening Balance		-	-
Add: Addition during this year		41,965,370	27,719,187
		<b>41,965,370</b>	<b>27,719,187</b>
Less: Adjustment during the year		41,965,370	27,719,187
<b>Closing Balance</b>		<b>-</b>	<b>-</b>





Particulars	Notes	Amount in Taka	
		30-June-2022	30-June-2021
<b>18.04 VAT Account (All Port):</b>			
Opening Balance		3,437,808	-
Add: VAT Received during this year		218,946,780	-
Add: Net Interest Applied		39,836	-
		<b>222,424,424</b>	-
Less: TDS On Interest		5,258	-
Less: Refund during the year		201,920,083	-
<b>Closing Balance</b>		<b>20,499,083</b>	-
<b>18.4.1 VAT Account - Benapole Port</b>			
Opening Balance		363,465	-
Add: VAT Received during this year		1,918,980	-
Add: Net Interest Applied		-	-
		<b>2,282,445</b>	-
Less: TDS On Interest		-	-
Less: Refund during the year		363,465	-
<b>Closing Balance</b>		<b>1,918,980</b>	-
<b>18.4.2 VAT Account - Burimari Port</b>			
Opening Balance		2,323,867	-
Add: VAT Received during this year		87,147,724	-
Add: Net Interest Applied		-	-
		<b>89,471,591</b>	-
Less: TDS On Interest		-	-
Less: Refund during the year		82,456,469	-
<b>Closing Balance</b>		<b>7,015,122</b>	-
<b>18.4.3 VAT Account - Akhawara Port</b>			
Opening Balance		85,424	-
Add: VAT Received during this year		1,397,957	-
Add: Net Interest Applied		-	-
		<b>1,483,381</b>	-
Less: TDS On Interest		-	-
Less: Refund during the year		1,437,159	-
<b>Closing Balance</b>		<b>46,222</b>	-
<b>18.4.4 VAT Account - Bhomra Port</b>			
Opening Balance		143,723	-
Add: VAT Received during this year		58,934,116	-
Add: Net Interest Applied		28,856	-
		<b>59,106,695</b>	-
Less: TDS On Interest		3,611	-
Less: Refund during the year		53,501,798	-
<b>Closing Balance</b>		<b>5,601,286</b>	-
<b>18.4.5 VAT Account - Nakugaon Port</b>			
Opening Balance		24,869	-
Add: VAT Received during this year		4,369,388	-
Add: Net Interest Applied		10,980	-
		<b>4,405,237</b>	-
Less: TDS On Interest		1,647	-
Less: Refund during the year		4,393,777	-
<b>Closing Balance</b>		<b>9,813</b>	-



Particulars	Notes	Amount in Taka	
		30-June-2022	30-June-2021
<b>18.4.6 VAT Account - Tamabil Port</b>			
Opening Balance		323	-
Add: VAT Received during this year		43,716,316	-
Add: Net Interest Applied		-	-
		<b>43,716,639</b>	-
Less: TDS On Interest		-	-
Less: Refund during the year		39,604,867	-
<b>Closing Balance</b>		<b>4,111,772</b>	-
<b>18.4.7 VAT Account - Sonahat Port</b>			
Opening Balance		496,137	-
Add: VAT Received during this year		21,462,299	-
Add: Net Interest Applied		-	-
		<b>21,958,436</b>	-
Less: TDS On Interest		-	-
Less: Refund during the year		20,162,548	-
<b>Closing Balance</b>		<b>1,795,888</b>	-
<b>19.00 Provision for Income Tax:</b>			
Opening Balance		1,597,777,584	1,298,029,443
Add: Provision during this year	19.01	401,624,054	385,999,724
Add: Previous year adjustment (TDS on FDR)		-	25,288,350
		<b>1,999,401,638</b>	<b>1,709,317,517</b>
Less: Adjustment during the year			
Assessment Year 2016-17		-	46,034,293
Assessment Year 2017-18		-	65,505,640
<b>Closing Balance</b>		<b>1,999,401,638</b>	<b>1,597,777,584</b>
<b>19.01 Provision during this year:</b>			
<b>Net profit before tax</b>		<b>1,606,496,216</b>	<b>1,543,998,897</b>
Provision for Income tax @ 25% on net Profit		401,624,054	385,999,724
		<b>401,624,054</b>	<b>385,999,724</b>



Annex 40  
Operating Income

Sl No	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) 30 June, 2022	Total (Tk.) 30 June, 2021
1	Total Revenue	-	756,736,854	555,986,522	9,058,401	393,800,058	28,922,664	293,014,098	140,825,660	2,178,344,257	2,145,828,597
2	Sonamosjid Port	98,830,637	-	-	-	-	-	-	-	98,830,637	84,546,205
3	Hili Port	83,221,397	-	-	-	-	-	-	-	83,221,397	91,966,143
4	Bibir Bazar Land Port	1,315,983	-	-	-	-	-	-	-	1,315,983	982,310
5	Banglabandha Port	36,353,571	-	-	-	-	-	-	-	36,353,571	35,544,172
6	Teknaf Port	92,635,265	-	-	-	-	-	-	-	92,635,265	36,038,904
7	Others income	1,024,580	-	-	-	-	-	-	-	1,024,580	-
	<b>Total Receipts</b>	<b>313,381,433</b>	<b>756,736,854</b>	<b>555,986,522</b>	<b>9,058,401</b>	<b>393,800,058</b>	<b>28,922,664</b>	<b>293,014,098</b>	<b>140,825,660</b>	<b>2,491,725,690</b>	<b>2,394,906,331</b>
	<b>Add: Provision During the Year</b>										
1	Total Revenue	-	-	-	-	-	-	-	-	-	-
2	Sonamosjid Port	-	-	-	-	-	-	-	-	-	-
3	Hili Port	-	-	-	-	-	-	-	-	-	-
4	Bibir Bazar Land Port	-	-	-	-	-	-	-	-	-	-
5	Banglabandha Port	-	-	-	-	-	-	-	-	-	-
6	Teknaf Port	-	-	-	-	-	-	-	-	-	-
7	Others income	-	-	-	-	-	-	-	-	-	-
	<b>Receipts (Others)</b>	<b>313,381,433</b>	<b>756,736,854</b>	<b>555,986,522</b>	<b>9,058,401</b>	<b>393,800,058</b>	<b>28,922,664</b>	<b>293,014,098</b>	<b>140,825,660</b>	<b>2,491,725,690</b>	<b>2,394,906,331</b>
	Less: Adjustment of last year provision	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>313,381,433</b>	<b>756,736,854</b>	<b>555,986,522</b>	<b>9,058,401</b>	<b>393,800,058</b>	<b>28,922,664</b>	<b>293,014,098</b>	<b>140,825,660</b>	<b>2,491,725,690</b>	<b>2,394,906,331</b>

Note: 21

Non-Operating Income

Sl No	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) 30 June, 2022	Total (Tk.) 30 June, 2021
1	Bank Interest	10,383,515	-	-	-	-	-	-	-	10,383,515	-
2	FDR Interest	183,939,376	59,061,869	3,296,781	112,499	1,503,975	276,536	1,632,883	583,474	14,492,882	9,985,875
3	Sale of Auction	2,702,748	-	-	-	31,495,419	-	11,436,601	2,056,288	291,286,334	272,043,433
4	Tander Schedule	144,500	-	-	-	-	-	-	-	2,702,748	2,119,978
5	Fixed Royalty (Sonamosid)	3,300,000	-	-	-	-	-	-	-	144,500	244,500
6	Fixed Royalty (Hili)	1,425,000	-	-	-	-	-	-	-	3,300,000	3,300,000
7	Fixed Royalty (Teknaf)	1,000,000	-	-	-	-	-	-	-	1,425,000	1,425,000
8	Fixed Royalty (Bibir Bazar)	665,000	-	-	-	-	-	-	-	1,000,000	1,000,000
9	Fixed Royalty (Banglabandha)	500,000	-	-	-	-	-	-	-	665,000	665,000
11	Misce. Income	-	-	-	-	-	-	-	-	500,000	500,000
12	Lease Income	-	-	-	-	-	-	-	-	30	272,960
13	Car Facility deduction from salary BSBK+Prasion	1,075,401	-	-	-	-	-	-	-	1,075,401	-
14	Appointment income	-	-	-	-	-	-	-	-	-	-
15	Service Demarage	-	-	-	-	-	-	-	-	-	-
	<b>Total Receipts</b>	<b>205,135,540</b>	<b>59,061,869</b>	<b>3,296,781</b>	<b>112,499</b>	<b>32,999,394</b>	<b>276,536</b>	<b>13,069,514</b>	<b>2,639,762</b>	<b>316,591,895</b>	<b>293,252,638</b>

SI No	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) 30 June, 2022	Total (Tk.) 30 June, 2021
<b>Add: Provision During the Year</b>											
1	Bank Interest	-	-	-	-	-	-	-	-	-	-
2	FDR Interest	-	-	-	-	-	-	-	-	-	-
3	Sale of Auction	-	-	-	-	-	-	-	-	-	-
4	Tender Schedule	-	-	-	-	-	-	-	-	-	-
5	Misce. Income	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>205,135,540</b>	<b>59,061,869</b>	<b>3,296,781</b>	<b>112,499</b>	<b>32,999,394</b>	<b>276,536</b>	<b>13,069,514</b>	<b>2,639,762</b>	<b>316,591,895</b>	<b>293,252,616</b>
	Less: Adjustment of last year provision	-	-	-	-	-	-	-	-	-	-
	<b>Total Non-Operating Income</b>	<b>205,135,540</b>	<b>59,061,869</b>	<b>3,296,781</b>	<b>112,499</b>	<b>32,999,394</b>	<b>276,536</b>	<b>13,069,514</b>	<b>2,639,762</b>	<b>316,591,895</b>	<b>293,252,616</b>

Note: 21 (f)

**Other Receipts (Salary deduction & Others received):**

SI No	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) 30 June, 2022	Total (Tk.) 30 June, 2021
1	Car Loan Installment (For salary deduct)	624,100	-	-	-	-	-	-	-	624,100	946,622
2	Car facility (for Salary deduct)	32,796	-	-	-	-	-	-	-	32,796	-
3	Gas bill (For salary deduct)	23,400	-	-	-	-	-	-	-	23,400	5,850
4	GPF pension (For salary deduct)	3,382,421	2,661,470	302,394	-	232,385	-	-	-	6,578,670	1,223,600
5	GPF Loan pension (For salary deduct)	1,009,000	-	-	-	-	-	-	-	1,009,000	167,330
6	Group Insurance (For salary deduct)	6,220	-	-	-	-	-	-	-	6,220	7,860
7	House Rent pension (For salary deduct)	964,250	-	-	-	-	-	-	-	964,250	226,745
8	Municipal Tax pension (For salary deduct)	240	-	-	-	-	-	-	-	240	150
9	Water & sewerage pension (For salary deduct)	1,560	-	-	-	-	-	-	-	1,560	450
10	Welfare Fund pension (For salary deduct)	9,300	-	-	-	-	-	-	-	9,300	11,700
11	GPF BSBK (For salary deduct)	-	-	-	-	-	-	-	-	-	6,107,239
12	Income Tax BSBK & Pension (For salary deduct)	138,300	-	-	-	-	-	-	-	138,300	258,176
13	Revenue Stamp deduction	28,700	-	-	-	-	-	-	-	28,700	30,380
14	VAT Received from Auction	672,254	-	-	-	-	-	-	-	672,254	151,225
15	Tax Received from Auction	-	-	-	-	-	-	-	-	-	102,150
16	Salary Return	-	-	-	-	-	-	-	-	-	-
17	Training fee Return	-	-	-	-	-	-	-	-	-	-
18	Others Deduction	-	-	-	-	-	-	-	-	-	-
19	Cancel Cheque	9,820	-	-	-	-	-	-	-	9,820	11,770
20	Unknown Figure	-	-	-	-	-	-	-	-	-	-
<b>Total Other Receipts</b>		<b>6,902,361</b>	<b>2,661,470</b>	<b>302,394</b>	<b>-</b>	<b>232,385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,098,610</b>	<b>9,253,248</b>



Note: 22  
Operating Expenses

SI No	Particulars
1	<b>Operating Expenses (HO):</b>
2	CNG, Petrol & Mobil
3	Water & Electricity (HO)
4	Printing/ Publishing (H.O)
5	<b>Operating Expenses (Benapole):</b>
6	Cargo Handling (Equipment )(Benapole)
7	Cargo Handling (Manual )(Benapole)
8	Cleaning & Sweeping (Benapole)
9	Police Answer & Private Security (Benapole)
10	Printing & Stationary (Benapole)
11	<b>Operating Expenses (Burimari):</b>
12	Cleaning & Sweeping (Burimari Port)
13	Electricity Bill (Burimari)
14	Labour Handling (Burimari)
15	Petrol, Oil & Lubricant (Burimari)
16	Police, Answer & Private Security (Burimari)
17	Printing (Burimari)
18	<b>Operating Expenses (Akhaura):</b>
19	Cleaning & Sweeping (Akhaura Port)
20	Electricity Bill (Akhaura)
21	Labour Handling (Akhaura)
22	Petrol, Oil & Lubricant (Akhaura)
23	Police, Answer & Private Security (Akhaura)
24	Printing (Akhaura)
25	<b>Operating Expenses (Bhomra):</b>
26	Cleaning & Sweeping (Bhomra Port)
27	Labour Handling (Bhomra)
28	Police, Answer & Private Security (Bhomra)
29	Printing (Bhomra)
30	<b>Operating Expenses (Nakugaon):</b>
31	Cleaning & Sweeping (Nakugaon Port)
32	Electric Bill (Nakugaon)
33	Labour Handling (Nakugaon)
34	Police, Answer & Private Security (Nakugaon)
35	Printing (Govrakura)
36	<b>Operating Expenses (Tamabil):</b>
37	Cleaning and Sweeping (Tamabil Port)
38	Electricity Bill (Tamabil)
39	Labour Handling (Tamabil)

Total 30-06-2022	Payment								
	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	
627,154.5	-	-	-	-	-	-	-	-	-
3,073.8	1,674,815	1,275,041	-	-	-	-	-	-	-
8,345.1	822,800	6,391,557	-	-	124,004	-	-	-	-
418.505	418,505	-	-	-	1,130,781	-	-	-	-
115,211.0	63,222,634	51,988,418	-	-	-	-	-	-	-
51,028.8	15,535,318	35,493,492	-	-	-	-	-	-	-
2,456.8	2,445,050	11,775	-	-	-	-	-	-	-
149.33	149,331	-	-	-	-	-	-	-	-
405.31	405,310	-	-	-	-	-	-	-	-
204,329.23	204,329,232	-	-	-	-	-	-	-	-
450.00	450,000	-	-	-	-	-	-	-	-
2,449.41	2,449,412	-	-	-	-	-	-	-	-
1,837.56	1,837,565	-	-	-	-	-	-	-	-
127.84	127,845	-	-	-	-	-	-	-	-
114.12	114,122	-	-	-	-	-	-	-	-
114.12	-	-	-	-	-	-	-	-	-
1,229.89	1,229,890	-	-	-	-	-	-	-	-
56.300	56,300	-	-	-	-	-	-	-	-
209.000	209,000	-	-	-	-	-	-	-	-
88,692.412	88,692,412	-	-	-	-	-	-	-	-
2,647.040	2,647,040	-	-	-	-	-	-	-	-
1,235.417	1,235,417	-	-	-	-	-	-	-	-
91.958	91,958	-	-	-	-	-	-	-	-
219.718	219,718	-	-	-	-	-	-	-	-
6,427.106	6,427,106	-	-	-	-	-	-	-	-
612.858	612,858	-	-	-	-	-	-	-	-
125.721	125,721	-	-	-	-	-	-	-	-
197.762	197,762	-	-	-	-	-	-	-	-
236.560	236,560	-	-	-	-	-	-	-	-
76,054.955	76,054,955	-	-	-	-	-	108,000	-	-



SI No	Particulars	Payment						Total 30-06-2022		
		Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakogaon		Tamabil	Sonahat
40	Police, Answer & Private Security (Tamabil)	2,376,969	-	-	-	-	-	-	-	2,376,969
41	Petrol, oil & Lubricant (Tamabil)	19,010	-	-	-	-	-	-	-	19,010
42	Printing (Tamabil)	474,256	-	-	-	-	-	-	-	474,256
43	<b>Operating Expenses (Sonahat):</b>	-	-	-	-	-	-	-	-	-
44	Cleaning & Sweeping ( Sonahat Port)	59,095	-	-	-	-	-	-	-	59,095
45	Electricity Bill (Sonahat)	252,410	-	-	-	-	-	-	-	252,410
46	Labour Handling (Sonahat)	55,080,231	-	-	-	-	-	-	-	55,080,231
47	Petrol, oil & Lubricant (Sonahat)	91,094	-	-	-	-	-	-	-	91,094
48	Police Answer & Private Security (Sonahat)	933,127	-	-	-	-	-	-	-	933,127
49	Printing (Ramghor)	84,770	-	-	-	-	-	-	-	84,770
	<b>Total Payment</b>	<b>531,389,598</b>	<b>95,160,283</b>	-	-	<b>1,254,785</b>	-	<b>108,000</b>	-	<b>627,912,666</b>
	<b>Add: Provision During the Year</b>	-	-	-	-	-	-	-	-	-
1	Water & Electricity (HO)	-	-	-	-	-	-	-	-	-
2	Water & Electricity (Burimari)	-	-	-	-	-	-	-	-	-
3	Water & Electricity (Awkhara)	-	-	-	-	-	-	-	-	-
4	Water & Electricity (Bhomra)	-	-	-	-	-	-	-	-	-
5	Water & Electricity (Nakogon)	-	-	-	-	-	-	-	-	-
6	Water & Electricity (Tamabil)	-	-	-	-	-	-	-	-	-
7	Water & Electricity (Sonahat)	-	-	-	-	-	-	-	-	-
8	CNG, Petrol & Mobil	-	-	-	-	-	-	-	-	-
9	Cargo handling bill -Equipment (Benapole)	-	-	-	-	-	-	-	-	-
10	Fuel (Generator) (Burimari)	-	-	-	-	-	-	-	-	-
	<b>Total Operating Expenses</b>	<b>531,389,598</b>	<b>95,160,283</b>	-	-	<b>1,254,785</b>	-	<b>108,000</b>	-	<b>627,912,666</b>
	<b>Less: Payment of last year provision</b>	<b>758,148</b>	-	-	-	-	-	-	-	<b>758,148</b>
	<b>Total</b>	<b>530,631,450</b>	<b>95,160,283</b>	-	-	<b>1,254,785</b>	-	<b>108,000</b>	-	<b>627,154,518</b>

Note: 23

**Administrative Expenses**

SI No	Particulars	Payment						Total 30-06-2022		
		Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakogaon		Tamabil	Sonahat
1	<b>Administrative Expenses (HO)</b>	-	-	-	-	-	-	-	-	-
2	Salary & Allowance (HO)	47,342,343	-	-	-	-	-	-	-	47,342,343
3	Pension & Gratuity	250,840,984	-	3,580,554	-	3,805,441	-	-	-	250,840,984
4	Outsourcing Salary	8,607,775	424,935	-	-	-	-	-	-	9,032,710
5	Advertisement	1,188,890	51,122	-	-	-	-	-	-	1,240,012
6	Bank Charge & Commission	50,550	1,588	29	1,150	101,277	-	1,265	-	155,859
7	Excise Duty	4,432,459	-	-	-	-	-	-	40,000	4,472,459
8	Source TAX	-	-	-	-	-	-	-	-	-
9	Books & Paper	108,294	7,707	-	-	-	-	-	-	116,001
10	BSBK GPF Interest	14,050,129	-	-	-	-	-	-	-	14,050,129
11	Dress & uniform	170,486	-	-	-	-	-	-	-	170,486
12	Conveyance (HO)	34,500	-	-	-	-	-	-	-	34,500



Sl No	Particulars	Payment										Total 30-06-2022	
		Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat				
13	Entertainment	219,881	128,632	-	-	11,040	-	-	-	-	-	-	359,553
14	Honourarium	263,700	-	-	-	-	-	-	-	-	-	-	263,700
15	Innovation of BSBK	399,500	-	-	-	-	-	-	-	-	-	-	399,500
16	Internet Expenses	84,675	-	-	-	-	-	-	-	-	-	-	84,675
17	National & Religious Festival	812,365	178,800	-	-	40,000	-	-	-	-	-	-	1,031,165
18	Head Office rent & Garage	10,139,954	-	-	-	-	-	-	-	-	-	-	10,139,954
19	Overtime Head office	1,345,656	15,085,127	-	-	-	-	-	-	-	-	-	16,430,783
20	Photocopy Fax & Computer ink	172,229	-	-	-	-	-	-	-	-	-	-	172,229
21	Port Inauguration & video conferencing	237,835	879,700	-	-	-	-	-	-	-	-	-	1,117,535
22	Postage & Cable	65,725	271,882	-	-	-	-	-	-	-	-	-	337,607
23	Dividend / Profit	21,000,000	-	-	-	-	-	-	-	-	-	-	21,000,000
24	Suddachar & Pronodona	257,458	-	-	-	-	-	-	-	-	-	-	257,458
25	Rest & Recreation Allowance	278,220	-	-	-	-	-	-	-	-	-	-	278,220
26	Service & Supply	369,166	-	-	-	-	-	-	-	-	-	-	369,166
27	Stationary	642,052	-	-	-	-	-	-	-	-	-	-	642,052
28	T/ADA	1,905,296	497,437	-	-	-	-	-	-	-	-	-	2,402,733
29	Telephone & Trunkcall	114,085	-	-	-	519	-	-	-	-	-	-	114,604
30	Training	4,642,937	323,017	-	-	-	-	-	-	-	-	-	4,965,954
31	Tyre and Betary Purchase	21,450	-	-	-	-	-	-	-	-	-	-	21,450
32	Welfare & Recreation	190,000	-	-	-	-	-	-	-	-	-	-	190,000
33	Salary & Allowance (Bilonia)	-	-	-	-	-	-	-	-	-	-	-	-
34	Salary & Allowance (Dorshana)	-	-	-	-	-	-	-	-	-	-	-	-
35	Overtime (Belonea)	-	-	-	-	-	-	-	-	-	-	-	-
36	Overtime (Dorshona)	-	-	-	-	-	-	-	-	-	-	-	-
37	Overtime (Govrakura)	-	-	-	-	-	-	-	-	-	-	-	-
38	Rest & Recreation Allowance	-	245,760	-	-	-	-	523,797	-	-	-	-	769,557
39	Rest & Recreation Allowance (Belonia)	-	-	-	-	-	-	-	-	-	-	-	-
40	Festivale Allowance	-	-	-	-	-	-	-	-	-	-	-	-
41	Pohela boishakh allowance	-	-	-	-	-	-	-	-	-	-	-	-
42	Audit Fee	-	52,688	-	-	-	-	-	-	-	-	-	52,688
43	Rent, Rates & Taxes	-	5,967,520	-	-	-	-	-	-	-	-	-	5,967,520
44	Car rent	-	-	-	-	-	-	-	-	-	-	-	-
45	Tiffin and Snacks	-	-	16,800	-	-	-	-	-	-	-	-	16,800
46	Educational Allowances	-	-	73,500	-	-	-	-	-	-	-	-	73,500
47	House Rent Allowances	-	-	1,166,584	-	-	-	-	-	-	-	-	1,166,584
48	Medical Allowances	-	-	162,000	-	-	-	-	-	-	-	-	162,000
49	Medical Expenses	-	81,616	-	-	-	-	-	-	-	-	-	81,616
50	Sports & Cultural Programme	660,000	-	-	-	220,000	-	-	-	-	-	-	880,000
51	Internet	-	-	-	-	59,400	-	-	-	-	-	-	59,400
52	Tree Plantation	-	25,000	-	-	-	-	-	-	-	-	-	25,000
53	Misc. Exp (HO)	-	238,025	-	-	-	-	-	-	-	-	-	238,025





Sl No	Particulars	Payment						Total 30-06-2022				
		Head Office	Benapole	Burimari	Akhwara	Bhomra	Nakugaon		Tamabil	Sonahat		
95	Police, Anser & Private security (Bhomra)	-	-	-	-	-	-	-	-	-	-	-
96	Sweeping & Clearing (Bhomra)	-	-	-	-	-	-	-	-	-	-	-
97	Land Development Tax (Bhomra)	-	-	-	-	62,920	-	-	-	-	-	-
98	Printing (Bhomra)	-	-	-	-	-	-	-	-	-	-	-
99	Stationary (Bhomra)	92,000	-	-	-	48,831	-	-	-	-	-	-
100	Service & Supply (Bhomra)	-	-	-	-	-	-	-	-	-	-	-
101	<b>Administrative Expenses (Nakugaon)</b>	-	-	-	-	-	-	-	-	-	-	-
102	Salary & Allowance (Nakugaon)	2,688,084	-	-	-	-	-	-	-	-	-	-
103	Land Development Tax (Naku)	459,865	-	-	-	-	-	-	-	-	-	-
104	National & Religious Festival (Nakugaon)	31,281	-	-	-	-	-	-	-	-	-	-
105	Overtime (Nakugaon)	529,728	-	-	-	-	-	-	-	-	-	-
106	Printing (Nakugaon)	-	-	-	-	-	-	-	-	-	-	-
107	stationary (Nakugaon)	87,630	-	-	-	-	-	-	-	-	-	-
108	Rest & Recreation Allow (Naku)	49,290	-	-	-	-	-	-	-	-	-	-
109	Police, Anser & Private security (Nakugaon)	-	-	-	-	-	-	-	-	-	-	-
110	Sweeping & Clearing (Nakugaon)	-	-	-	-	-	-	-	-	-	-	-
111	TA/DA (Nakugaon)	18,872	-	-	-	-	-	-	-	-	-	-
112	<b>Administrative Expenses (Tamabil)</b>	-	-	-	-	-	-	-	-	-	-	-
113	Salary & Allowance (Tamabil)	3,114,148	-	-	-	-	-	-	-	-	-	-
114	Internet bill of Tamabil	23,831	-	-	-	-	-	-	-	-	-	-
115	National & Religious Festival (Tamabil)	42,838	-	-	-	-	-	-	-	-	-	-
116	Overtime (Tamabil)	988,082	-	-	-	-	-	-	-	-	-	-
117	Petrol, oil & Lubricant (Tamabil)	-	-	-	-	-	-	-	-	-	-	-
118	Service & Supply (Tamabil)	98,275	-	-	-	-	-	-	-	-	-	-
119	Printing (Tamabil)	-	-	-	-	-	-	-	-	-	-	-
120	Stationary (Tamabil)	89,624	-	-	-	-	-	-	-	-	-	-
121	Rest & Recreation Allowance (Tamabil)	-	-	-	-	-	-	-	-	-	-	-
122	Police, Anser & Private security (Tamabil)	-	-	-	-	-	-	-	-	-	-	-
123	Sweeping & Clearing (Tamabil)	-	-	-	-	-	-	-	-	-	-	-
124	Misc. Exp (Tamabil)	-	-	-	-	-	-	-	-	-	-	-
125	TA/DA (Tamabil)	7,083	-	-	-	-	-	-	-	-	-	-
126	<b>Administrative Expenses (Sonahat)</b>	-	-	-	-	-	-	-	-	-	-	-
127	Salary & Allowance (Sonahat)	846,636	-	-	-	-	-	-	-	-	-	-
128	Conveyance (Sonahat)	22,400	-	-	-	-	-	-	-	-	-	-
129	National & Religious Festival (Sonahat)	29,200	-	-	-	-	-	-	-	-	-	-
130	Overtime (Sonahat)	101,448	-	-	-	-	-	-	-	-	-	-
131	Service & Supply (Sonahat)	63,070	-	-	-	-	-	-	-	-	-	-
132	Printing (Sonahat)	-	-	-	-	-	-	-	-	-	-	-
133	Stationary (Sonahat)	121,453	-	-	-	-	-	-	-	-	-	-
134	Police, Anser & Private security (Sonahat)	-	-	-	-	-	-	-	-	-	-	-
135	Misc. Exp (Sonahat)	-	-	-	-	-	-	-	-	-	-	-
136	Sweeping & Clearing (Sonahat)	-	-	-	-	-	-	-	-	-	-	-
137	Land Development Tax (Sonahat)	-	-	-	-	-	-	-	-	-	-	-
138	TA/DA (Sonahat)	12,425	-	-	-	-	-	-	-	-	-	-





**Repair & Maintenance**

Sl. No.	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) June 30, 2022
1	<b>Repairs &amp; Maintenance (Head office):</b>									
2	Repair of Office Equipment HO	183,136	198,320	-	-	-	-	-	-	381,456
3	Repair of Others building & Infrastructure HO	-	25,000	-	-	-	-	-	-	25,000
4	Repair of Car	569,882	153,471	-	-	-	-	-	-	723,353
5	<b>Repairs &amp; Maintenance (Benapole)</b>									
6	Repair of Electric Infrastructure at Benapole	2,039,527	76,400	-	-	-	-	-	-	2,115,927
7	Repair of Information & Communication at Benapole	1,000,000	-	-	-	-	-	-	-	1,000,000
8	Repair Of Others building & Infrastructure at Benapole	8,585,536	-	-	-	-	-	-	-	8,585,536
9	Repair of Machine & Equipment (Benapole)	1,775,729	298,027	-	-	-	-	-	-	2,073,756
10	<b>Repairs &amp; Maintenance (Burimari):</b>									
11	Repair of Office Equipment At Burimari	-	-	-	-	-	-	-	-	-
12	Repair of Electric Infrastructure at Burimari	411,331	467,106	-	-	-	-	-	-	878,437
13	Repair of Machine & Equipment (Burimari)	973,433	-	-	-	-	-	-	-	973,433
14	Repair of Others building & Infrastructure At Burimari	463,994	-	-	-	-	-	-	-	463,994
15	<b>Repairs &amp; Maintenance (Akhawara):</b>									
16	Repair of Others building & Infrastructure at Akhaura	571,191	-	-	-	-	-	-	-	571,191
17	Repair of Office Equipment (Akhaura)	-	-	-	-	-	-	-	-	-
18	Repair of Machine & Equipment (Akhaura)	317,803	-	-	-	-	-	-	-	317,803
19	Repair of Electrical Infrastructure at Akhaura	156,675	14,475	-	-	-	-	-	-	171,150
20	<b>Repairs &amp; Maintenance (Bhomra):</b>									
21	Repair of Electric Infrastructure at Bhomra	500,000	-	-	-	-	-	-	-	500,000
22	Repair of Machine & Equipment at Bhomra	1,111,096	-	-	-	-	-	-	-	1,111,096
23	Repair of Others building & Infrastructure At Bhomra	1,882,882	-	-	-	-	-	-	-	1,882,882
24	<b>Repairs &amp; Maintenance (Nakugaon):</b>									
25	Repair of Electric Infrastructure at Nakugaon	130,809	-	-	-	-	-	-	-	130,809
26	Repair of Machine & Equipment at Nakugaon	50,026	-	-	-	-	-	-	-	50,026
27	Repair of Others building & Infrastructure at Nakugaon	351,353	-	-	-	-	-	-	-	351,353
28	<b>Repairs &amp; Maintenance (Sonahat):</b>									
29	Repair of Electric Infrastructure at Sonahat	174,690	-	-	-	-	-	-	-	174,690
30	Repair of Machine & Equipment at Sonahat	529,131	-	-	-	-	-	-	-	529,131
31	Repair of Others building & Infrastructure At Sonahat	561,958	-	-	-	-	-	-	-	561,958
32	<b>Repairs &amp; Maintenance (Tamabil):</b>									
33	Repair of Electric Infrastructure at Tamabil	233,172	-	-	-	-	-	-	-	233,172
34	Repair Of Machine & Equipment at Tamabil	322,728	-	-	-	-	-	-	-	322,728
35	Repair of Office Equipment at Tamabil	-	-	-	-	-	-	-	-	-
36	Repair Of Others building & Infrastructure At Tamabil	733,842	-	-	-	-	-	-	-	733,842
	<b>Total Payment</b>	<b>23,629,924</b>	<b>1,232,799</b>	-	-	-	-	-	-	<b>24,862,723</b>
	<b>Add: Provision During the Year</b>	<b>105,390</b>	-	-	-	-	-	-	-	<b>105,390</b>
1	Fire Extinguisher	59,290	-	-	-	-	-	-	-	59,290
2	Repair of Solar System	46,100	-	-	-	-	-	-	-	46,100
	<b>Total Repair &amp; Maintenance</b>	<b>23,735,314</b>	<b>1,232,799</b>	-	-	-	-	-	-	<b>24,968,113</b>
	<b>Less: Payment of last year provision</b>	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>23,735,314</b>	<b>1,232,799</b>	-	-	-	-	-	-	<b>24,968,113</b>



Note: 25

Depreciation

Sl. No.	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) June 30, 2022	Total (Tk.) June 30, 2021
1	Dep. charge for the year	57,509,927	-	-	-	-	-	-	-	57,509,927	54,267,883
	<b>Total Depreciation</b>	<b>57,509,927</b>	-	-	-	-	-	-	-	<b>57,509,927</b>	<b>54,267,883</b>

Note: 26

Other Payments (Salary deduction & Others payments)

Sl. No.	Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) June 30, 2022	Total (Tk.) June 30, 2021
1	Water & sewerage	1,560	-	-	-	-	-	-	-	1,560	450
2	welfare Fund (prasion)	9,300	-	-	-	-	-	-	-	9,300	11,700
3	Group Insurance	6,220	-	-	-	-	-	-	-	6,220	7,860
4	House Rent (for salary deduct)	911,340	-	-	-	-	-	-	-	911,340	226,745
5	Gas Bill (for salary deduct)	23,400	-	-	-	-	-	-	-	23,400	5,850
6	Car Installment (for salary deduct)	624,100	-	-	-	-	-	-	-	624,100	1,053,953
7	Salary deduction (GPF bsbk)	6,573,672	-	-	-	-	-	-	-	6,573,672	6,105,533
8	Salary deduction for payments (GPF of prasi)	1,009,000	-	-	-	-	-	-	-	1,009,000	1,223,600
9	Municipal TAX (prasion)	240	-	-	-	-	-	-	-	240	150
10	Others deduction (prasion)	9,820	-	-	-	-	-	-	-	9,820	-
11	VAT Received from Auction	229,036	-	-	-	-	-	-	-	229,036	153,225
12	TAX Received from Auction	443,218	-	-	-	-	-	-	-	443,218	102,150
13	Salary deduction income tax paid	242,200	-	-	-	-	-	-	-	242,200	268,776
14	GPF Loan prasion (for salary deduct)	-	-	-	-	-	-	-	-	-	60,000
15	Others Expenses	-	-	-	-	-	-	-	-	-	27,922
	<b>Total Other Payments</b>	<b>10,083,106</b>	-	-	-	-	-	-	-	<b>10,083,106</b>	<b>9,247,914</b>



**BANGLADESH LAND PORT AUTHORITY (BLPA)**  
**Schedule of Property, Plant & Equipment**  
As at 30 June, 2022

Particulars	COST					Rate of Dep.	D E P R E C I A T I O N			Annexure-A Written down value as on 30.06.2022
	Balance as on 01.07.2021	Addition during the year	Disposal during the year	Balance as on 30.06.2022	Dep. charge for the year		Adjustment for the year	Balance as on 30.06.2022		
Land & land Development	574,122,117	-	-	574,122,117	-	-	-	-	574,122,117	
Building & Structure	223,376,688	84,663,050	-	308,039,738	5%	8,353,445	149,324,288	-	158,715,450	
Boundary Wall & Gate	68,050,745	-	-	68,050,745	10%	2,250,352	47,797,580	-	20,253,165	
Roads & Drain	144,781,685	4,246,708	-	149,028,393	10%	7,177,428	84,431,541	-	64,596,853	
Machine & Equipment	18,225,375	10,000	-	18,235,375	15%	305,019	16,506,932	-	1,728,443	
Electrical Equipment	52,858,225	3,981,343	-	56,839,568	20%	3,866,123	41,375,075	-	15,464,492	
Fire Hydrant	43,576,041	-	-	43,576,041	7.50%	801,002	33,697,021	-	9,879,020	
Intercom, Tele: & Mobile	2,279,905	-	-	2,279,905	15%	31,085	2,103,757	-	176,148	
Office Equipment	11,249,072	200,775	-	11,449,847	15%	1,290,495	4,137,039	-	7,312,808	
Furniture & Fixture	7,951,566	586,380	-	8,537,946	10%	484,384	4,178,491	-	4,359,455	
Vehicle	31,336,197	-	-	31,336,197	15%	2,171,980	19,028,311	-	12,307,886	
Computer, Network & Software	13,668,487	3,731,365	-	17,399,852	20%	2,317,166	8,131,187	-	9,268,665	
Interior Dimension	7,269,299	-	-	7,269,299	15%	128,600	6,540,563	-	728,736	
Ware House	79,610,633	-	-	79,610,633	5%	2,507,682	31,964,671	-	47,645,962	
Fire Extinguisher	1,640,246	-	-	1,640,246	15%	35,112	1,441,277	-	198,968	
Way Bridge Scale (Vehicle)	37,307,087	-	-	37,307,087	10%	2,818,486	11,940,711	-	25,366,376	
Bath Room & Latrine	16,946,125	-	-	16,946,125	10%	965,874	8,253,256	-	8,692,869	
Barrack	60,227,511	-	-	60,227,511	10%	4,602,242	18,807,335	-	41,420,175	
Open Stake Yard	227,786,859	-	-	227,786,859	10%	14,807,995	94,514,905	-	133,271,954	
Passenger & Truck Terminal	8,649,685	-	-	8,649,685	10%	438,572	4,702,538	-	3,947,147	
Weighting Scale	7,095,404	-	-	7,095,404	20%	97,228	6,706,493	-	388,911	
Transformer	4,227,548	-	-	4,227,548	20%	302,609	3,017,110	-	1,210,438	
Jetty Poltun	804,726	-	-	804,726	10%	9,924	715,413	-	89,313	
CC TV	466,569	-	-	466,569	20%	3,914	450,914	-	15,656	
Development Work & Cons.	140,484,373	-	-	140,484,373	20%	1,186,175	135,739,672	-	4,744,701	
Palasaiding work	487,193	-	-	487,193	20%	13,078	434,881	-	52,312	
Observation Tower	643,663	-	-	643,663	20%	17,278	574,550	-	69,113	
Automation Consultancy	795,088	2,500,000	-	3,295,088	20%	526,679	1,188,373	-	2,106,715	
<b>Total as at 30 June, 2022</b>	<b>1,785,918,115</b>	<b>99,919,621</b>	<b>-</b>	<b>1,885,837,736</b>		<b>57,509,927</b>	<b>737,703,888</b>	<b>-</b>	<b>1,148,133,848</b>	
<b>Total as at 30 June, 2021</b>	<b>1,746,756,248</b>	<b>39,161,867</b>	<b>-</b>	<b>1,785,918,115</b>		<b>54,267,883</b>	<b>680,193,960</b>	<b>-</b>	<b>1,105,724,155</b>	

