

Private & Confidential



AHMED ZAKER & Co.
CHARTERED ACCOUNTANTS

**Independent Auditors' Report
and
Financial Statements
of**

Bangladesh Land Port Authority (BLPA)

F-19/A, Sher E Bangla Nagar,
Agargaon, Dhaka-1207.

For the year ended June 30, 2024



Auditor:

Ahmed Zaker & Co.

Chartered Accountants

An Independent Member Firm of Geneva Group International (GGi)

Green City Edge (Level - 10), 89, Kakrail, Dhaka-1000, Bangladesh.

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Independent Auditor's 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 2024 and Statement of Profit or Loss and Other Comprehensive Income, Statement of Cash Flows for the period then ended, statement of receipts & payments and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give true and fair view, in all material respects of the financial position of the Organization as at 30 June 2024 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Bangladesh Land Port Authority Act 2001, the Companies Act 1994, and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization 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 and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Without qualifying, we want to emphasize the matters that,

BLPA has restated its financial statements by providing a retrospective effect on some control Head of Accounts due to the correction of error in accordance with paragraph 42 of International Accounting Standards (IAS) 8 - Accounting Policies, Changes in Accounting Estimates and Errors and presented a third statement of financial position as at the beginning of the period in addition to the minimum comparative financial statements in compliance with paragraph 38A of International Accounting Standards (IAS) 1- Presentation of Financial Statements (Ref. Note# 03.09).

The Organization is in the process of updating its Fixed Assets Register for Property, Plant, and Equipment (PPE) amounting to BDT 1,495,253,033. Accordingly, verification of additions to PPE will be possible in the subsequent audit period. (Ref. Note #04.00).

We have sent confirmation letter to the respective banks against Fixed Deposit Receipts, and Cash at Banks balances. We received a major portion of balance confirmation letter from the respective banks. (Ref. Note# 11.01 & 11.02).

We draw attention which discloses that the Financial Statements include long-outstanding balances of Fund Account, Government Equity Fund, Government Loan, and Government Grants. These balances have been carried forward for several years without any movement, reconciliation, or adjustment. Our opinion is not modified in respect of this matter (Ref. Note #12.00, 13.00, 14.00, & 15.00).

As disclosed in the financial statements, the Organization has recognized a provision for income tax. The Organization has submitted Income Tax Returns to the National Board of Revenue (NBR); however, the NBR has not assessed these returns to date. In the absence of completed assessments, we were unable to obtain sufficient appropriate audit evidence regarding the accuracy, completeness, and appropriateness of the income tax provision, nor could we assess the potential impact of penalties, interest, or additional tax liabilities arising from non-assessment. Furthermore, although IAS 12 Income Taxes requires recognition of deferred tax assets or liabilities where applicable, no deferred tax assets or liabilities have been recognized by the Organization. The potential effects on the Financial Statements of any adjustments related to income tax provisions, penalties, interest, or deferred tax balances could be material. (Ref. Note #21.00).

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 Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs where practicable the Companies Act 1994 and other applicable laws and regulations 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 Organization 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 Organization or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 judgement and maintain professional skepticism throughout the audit. We also:

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained 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.
- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluded 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 Company'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 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 Company to cease to continue as a going concern.
- Evaluated 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.
- Obtained sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

We communicated 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 identified during our audit.

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

From the matters communicated with those charged with governance, we determined those matters that were of most significance in the audit of the financial statements of the current year and are therefore the key audit matters. We described these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

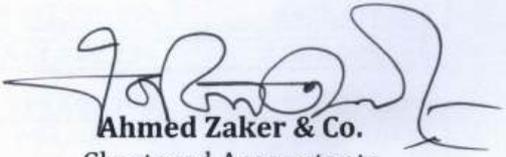
In accordance with the Bangladesh Land Port Authority Act 2001, the Companies Act 1994, International Financial Reporting Standards (IFRSs), other applicable laws and regulations and subject to our aforementioned audit opinion we also report that:

- a) 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;
- b) In our opinion, proper books of accounts as required by law have been kept by **Bangladesh Land Port Authority (B LPA)** so far as it appeared from our examinations of those books;
- c) The Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income of the Company dealt with by the report are in agreement with the books of account and returns.

Place: Dhaka

Date: 24 JAN 2026

DVC: 2601241221AS 552192



Ahmed Zaker & Co.
Chartered Accountants

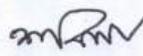
Md. Arfin Ali, FCA
Partner
Enroll: 1221

BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Financial Position

As at 30 June 2024

Particulars	Notes	Amount in BDT	
		30 June 2024	30 June 2023 (Restated)
Assets			
Non-current Assets		10,351,882,229	7,818,802,371
Property, Plant and Equipment	4.00	1,495,253,033	1,285,218,769
SASEC Road Connectivity Project (Work in progress)	5.00	1,107,132,253	1,107,132,253
Investment in FDR	6.00	7,749,496,943	5,426,451,349
Current Assets		3,169,152,212	4,435,352,816
Advances, Deposits and Prepayments	7.00	16,778,992	14,565,348
Short Term Loan (Project)	8.00	647,343,922	845,868,891
Trade and Other Receivable	9.00	50,024,125	58,989,909
Advance Income Tax	10.00	2,161,759,034	1,708,493,787
Cash and Cash Equivalents	11.00	293,246,138	1,807,434,881
Total Assets		13,521,034,440	12,254,155,187
Capital Fund and Liabilities			
Capital Fund		274,187,504	274,187,504
Fund Account	12.00	274,187,504	274,187,504
Reserve and Surplus		9,687,565,790	8,583,311,162
Government Equity Fund	13.00	1,658,981	1,658,981
Government Loan	14.00	50,000,000	50,000,000
Government Grants	15.00	103,615,815	103,615,815
Reserve & Surplus	16.00	9,532,290,994	8,428,036,366
Total Capital Fund		9,961,753,294	8,857,498,666
Non-current Liabilities		730,153,794	937,315,970
Long Term Loan	17.00	693,690,794	896,692,470
Security Fund	18.00	36,463,000	40,623,500
Current Liabilities		2,829,127,352	2,459,340,551
Liabilities for Expenses	19.00	1,498,176	2,460,275
Liabilities for Other Finance	20.00	68,611,743	36,094,313
Provision for Income Tax	21.00	2,759,017,434	2,420,785,963
Total Liabilities		3,559,281,146	3,396,656,521
Total Capital Fund and Liabilities		13,521,034,440	12,254,155,187

The annexed notes from 01 to 31 an integral part of these financial statements



Deputy Director (Accounts)

 শাকিল্লা সুলতানা পলি
 উপ-পরিচালক (ট্রাফিক)
 হিসাব শাখা
 বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ



Director (Audit)
 Mohammad Rashed Iqbal Chowdhury
 (Deputy Secretary)
 Director (Audit)

Signed in terms of a separate report of even date annexed



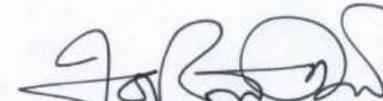
Director (Accounts)

 পরিচালক (হিসাব)
 বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ
 ঢাকা

Place: Dhaka

Date: 24 JAN 2026

DVC: 2601241221AS 552192



Ahmed Zaker & Co.
 Chartered Accountants

 Md. Arfin Ali, FCA
 Partner
 Enroll: 1221



GGI
 INDEPENDENT
 MEMBER

BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2024

Particulars	Notes	Amount in BDT													
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraitali Port	Sheola Port	Dhanua-Kamalpur Port	2023-24	2022-23 (Restated)
A. Income															
Operating Income	22.00	234,964,287	706,557,468	505,154,130	7,952,504	310,412,873	55,529,884	297,736,178	136,348,853	1,153,656	185,647	69,639,884	3,792,429	2,329,427,793	2,407,298,513
B. Expenditure															
Operating Expenses	24.00	639,509,853	120,527,922	-	1,150	2,291,445	-	106,000	-	-	-	-	-	762,437,220	633,188,963
Administrative Expenses	25.00	340,199,703	86,859,171	3,720,536	1,150	5,983,994	-	166,380	50,230	230	16,380	16,150	4,380	437,018,303	369,774,297
Repairs & Maintenance Expenses	26.00	22,897,755	333,171	-	-	-	-	-	-	-	-	-	-	23,230,926	15,939,237
Depreciation	27.00	73,768,688	-	-	-	-	-	-	-	-	-	-	-	73,768,688	60,863,789
Net Profit / (Loss) before Non-operating Income (A-B)		(841,411,712)	498,837,205	501,433,594	7,951,354	302,137,434	55,529,884	297,461,798	136,298,623	1,153,426	169,267	69,623,734	3,788,049	1,032,972,655	1,327,532,227
Add: Non-operating Income	23.00	242,368,819	96,752,442	4,167,642	161,955	53,315,641	261,437	19,327,911	4,135,527	27,993	139,457	311,773	20,665	420,991,261	358,005,072
Net Profit / (Loss) before Interest and Provision for Income Tax		(599,042,893)	595,589,647	505,601,236	8,113,309	355,453,075	55,791,321	316,789,709	140,434,150	1,181,419	308,724	69,935,507	3,808,714	1,453,963,916	1,685,537,299
Less: Finance Expenses	28.00	11,477,817	-	-	-	-	-	-	-	-	-	-	-	11,477,817	89,560,217
Net Profit / (Loss) before Provision for Income Tax		(610,520,710)	595,589,647	505,601,236	8,113,309	355,453,075	55,791,321	316,789,709	140,434,150	1,181,419	308,724	69,935,507	3,808,714	1,442,486,099	1,595,977,082
Less: Provision for Income Tax	21.01	-	-	-	-	-	-	-	-	-	-	-	-	338,231,471	421,384,324
Provision for Income Tax @ 25% on		-	-	-	-	-	-	-	-	-	-	-	-	360,621,525	398,994,270
Net Profit before Tax		-	-	-	-	-	-	-	-	-	-	-	-	(22,390,054)	22,390,054
Excess Provision for Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior period excess provision for		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income tax adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit / (Loss) after Provision for Income Tax		(610,520,710)	595,589,647	505,601,236	8,113,309	355,453,075	55,791,321	316,789,709	140,434,150	1,181,419	308,724	69,935,507	3,808,714	1,104,254,628	1,174,592,757

The annexed notes from 01 to 31 an integral part of these financial statements


Director (Audit)
Mohammad Rashed Iqbal Chowdhury
(Deputy Secretary)
Director (Audit)


Director (Accounts)
আইডিআর (কিউবি)
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ
ঢাকা

Bangladesh Land Port Authority
Signed in terms of our separate report of even date annexed

শাহাবুদ্দীন হোসেন (ডেপুটি সিনিয়র)
উপ-পরিচালক (ক্রমিক)
হিসাব শাখা
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ

Place: Dhaka
Date: 24 JAN 2026
DVC 2601241221AS 552192

Ahmed Zaker & Co.
Chartered Accountants
Md. Arfin Ali, FCA
Partner
Enroll: 1221

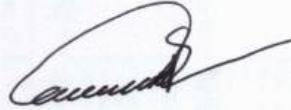
BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Cash Flows
 For the year ended 30 June 2024

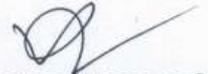
Particulars	Amount in BDT	
	2023-24	2022-23
A. Cash Flows from Operating Activities:		
Net Surplus/(Deficit) during this year	1,104,254,628	1,174,592,757
Adjustment for non-cash item		
Depreciation	73,768,688	60,863,789
Change in Current Assets & Current Liabilities		
Increase/(Decrease) in Liabilities for Expenses	(962,099)	1,354,267
Increase/(Decrease) in Liabilities for Other Finance	32,517,430	8,484,478
(Increase)/Decrease in Trade and Other Receivable	8,965,783	16,012,700
Increase/(Decrease) in Provision for Income Tax	338,231,471	421,384,325
(Increase)/Decrease in Advance Income Tax	(453,265,247)	(472,567,792)
(Increase)/Decrease in Advances, Deposit and Prepayments	(2,213,644)	(4,693,404)
Net Cash Provided by/(Used in) Operating Activities	1,101,297,010	1,205,431,121
B. Cash Flow from Investing Activities:		
Acquisition of Property, Plant and Equipment during this year	(283,802,952)	(1,305,080,963)
Disposal of Property, Plant and Equipment during this year	-	-
(Increase)/Decrease in Investment in FDR	(2,323,045,594)	(282,510,025)
Net Cash Provided by/(Used in) Investing Activities	(2,606,848,546)	(1,587,590,988)
C. Cash Flows from Financing Activities:		
Security Fund	(4,160,500)	(4,160,500)
Long Term Loan	(203,001,676)	896,692,470
Short Term Loan	198,524,969	192,824,620
Net Cash Provided by/(Used in) Financing Activities	(8,637,207)	1,085,356,590
Net Increase in Cash and Cash Equivalents (A+B+C)	(1,514,188,743)	703,196,722
Add: Cash and Cash Equivalents at the Beginning of the Year	1,807,434,881	1,104,238,159
Cash and Cash Equivalents at the Closing of the Year	293,246,138	1,807,434,881

The annexed notes from 01 to 31 an integral part of these financial statements


Deputy Director (Accounts)

 শাকিলা সুলতানা পলি
 উপ-পরিচালক (ট্রাফিক)
 হিসাব শাখা
 বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ


Director (Audit)
 Mohammad Rashed Iqbal Chowdhury
 (Deputy Secretary)
 Director (Audit)
 Bangladesh Land Port Authority


Director (Accounts)

 পরিচালক (হিসাব)
 বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ
 ঢাকা

Place: Dhaka

Date: 24 JAN 2026

BANGLADESH LAND PORT AUTHORITY (BLPA)
Receipts & Payments Account
For the year ended 30 June 2024

RECEIPTS

SL. No.	Particulars	Head Office	Benapole Port	Burimaari Port	Akhawara Port	Bhomra Port	Nakugoon Port	Tamabil Port	Somahat Port	Belonia Port	Gobrakura-Karatuli Port	Sheela Port	Dhanua-Kamalpur Port	Balance as on 30 June 2024	Balance as on 30 June 2023
		Amount in BDT													
A.	Operating Balance	1,090,170,156	211,652,395	119,118,666	9,747,078	179,766,991	35,509,483	55,933,146	71,418,642	502,264	13,231,090	1,435,601	-	1,788,485,511	1,083,739,076
1	Cash in Hand	33,561	-	-	-	-	-	-	-	-	-	-	-	33,561	-
2	Cash at Bank	1,090,136,595	211,652,395	119,118,666	9,747,078	179,766,991	35,509,483	55,933,146	71,418,642	502,264	13,231,090	1,435,601	-	1,788,451,950	1,083,739,076
B.	Receipts (Transfer)	2,834,790,737	30,000,000	20,000,000	-	-	-	-	-	-	-	-	-	2,884,790,737	2,379,452,496
1	Transfer SND-19 from SND-05 of Benapole Port	759,138,984	-	-	-	-	-	-	-	-	-	-	-	759,138,984	-
2	Transfer from SND-53	19,100,000	-	-	-	-	-	-	-	-	-	-	-	19,100,000	-
3	Transfer from Burimaari Port	580,000,000	-	-	-	-	-	-	-	-	-	-	-	580,000,000	-
4	Transfer from Akhawara Port	16,000,000	-	-	-	-	-	-	-	-	-	-	-	16,000,000	-
5	Transfer from Bhomra Port	459,000,000	-	-	-	-	-	-	-	-	-	-	-	459,000,000	-
6	Transfer from Nakugoon Port	84,500,000	-	-	-	-	-	-	-	-	-	-	-	84,500,000	-
7	Transfer from Tamabil Port	331,300,000	-	-	-	-	-	-	-	-	-	-	-	331,300,000	-
8	Transfer from Sonamosid Port	157,700,000	-	-	-	-	-	-	-	-	-	-	-	157,700,000	-
9	Transfer from Panama Hill Port	66,100,000	-	-	-	-	-	-	-	-	-	-	-	66,100,000	-
10	Transfer from Bbir Bazar Land Port	2,200,000	-	-	-	-	-	-	-	-	-	-	-	2,200,000	-
11	Transfer from Sonahat Port	192,500,000	-	-	-	-	-	-	-	-	-	-	-	192,500,000	-
12	Transfer from Sheela Port	68,500,000	-	-	-	-	-	-	-	-	-	-	-	68,500,000	-
13	Transfer from Bangla Bandha Port, Panchagar	64,700,000	-	-	-	-	-	-	-	-	-	-	-	64,700,000	-
14	Transfer from Belonia Port	1,400,000	-	-	-	-	-	-	-	-	-	-	-	1,400,000	-
15	Transfer from Dhanua-Kamalpur Port	2,000,000	-	-	-	-	-	-	-	-	-	-	-	2,000,000	-
16	Transfer from Gobrakura-Karatuli Port	10,000,000	-	-	-	-	-	-	-	-	-	-	-	10,000,000	-
17	Janata Bank PLC, SND A/C No.: 0100245479080	20,000,000	-	-	-	-	-	-	-	-	-	-	-	20,000,000	-
18	Cash	651,753	-	-	-	-	-	-	-	-	-	-	-	651,753	-
19	Receipt from Head Office	-	30,000,000	20,000,000	-	-	-	-	-	-	-	-	-	50,000,000	-
20	FDR Encashment	-	-	-	-	-	-	-	-	-	-	-	-	-	618,045,096
C.	Operating Income	238,895,754	706,557,468	505,154,130	6,689,601	310,412,873	55,529,884	297,736,178	136,348,853	1,153,656	185,647	69,639,884	3,792,429	2,332,096,357	2,426,140,713
1	Port Income	1,262,903	-	-	-	-	-	-	-	-	-	-	-	1,262,903	-
2	Akhawara Port	104,606,244	-	-	-	-	-	-	-	-	-	-	-	104,606,244	-
3	Sonamosid Port	42,109,386	-	-	-	-	-	-	-	-	-	-	-	42,109,386	-
4	Panama Hill Port	307,138	-	-	-	-	-	-	-	-	-	-	-	307,138	-
5	Bbir Bazar Land Port	38,516,010	-	-	-	-	-	-	-	-	-	-	-	38,516,010	-
6	Bangla Bandha Port, Panchagar	52,094,073	-	-	-	-	-	-	-	-	-	-	-	52,094,073	-
7	United Land Port, Tacknaf	-	-	-	-	-	-	-	-	-	-	-	-	-	85,742,690
D.	Non-operating Income	95,785,989	8,235,596	230,680	112,455	930,025	261,437	1,105,476	218,759	27,993	139,457	311,773	20,665	107,380,304	77,305,660
1	Bank Interest	9,025,974	-	-	38,365	893,243	160,757	1,105,476	218,759	27,993	139,457	311,773	20,665	11,933,462	29,499,621
2	FDR Interest (Bhomra)	59,697,704	6,741,097	-	-	-	-	-	-	-	-	-	-	66,438,801	37,073,732
3	Sale of Auction	2,250,000	-	230,100	-	-	-	-	-	-	-	-	-	2,480,100	2,621,030
4	Tender Schedule	297,000	-	-	-	-	-	-	-	-	-	-	-	297,000	126,500
5	Fixed Royalty (Sonamosid Port)	927,000	-	-	-	-	-	-	-	-	-	-	-	927,000	-
6	Fixed Royalty (Panama Hill Port)	1,100,000	-	-	-	-	-	-	-	-	-	-	-	1,100,000	-
7	Fixed Royalty (United Land Port, Tacknaf)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fixed Royalty (Bbir Bazar Land Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Fixed Royalty (Bangla Bandha Port, Panchagar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Miscellaneous Income	187,500	-	-	-	-	-	-	-	-	-	-	-	187,500	-
11	Lease Income (Sonamosid Port)	228,124	19,438	-	-	-	-	-	-	-	-	-	-	247,562	258,939
12	Lease Income (Panama Hill Port)	18,030	-	-	-	-	-	-	-	-	-	-	-	18,030	-
13	Lease Income (United Land Port, Tacknaf)	22,550	-	-	-	-	-	-	-	-	-	-	-	22,550	-
14	Lease Income (Bbir Bazar Land Port)	40,500	-	-	-	-	-	-	-	-	-	-	-	40,500	-
15	Lease Income (Bangla Bandha Port, Panchagar)	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-
16	Income from Ware House Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Income from Electricity Bill	-	-	-	-	-	100,680	-	-	-	-	-	-	-	-
18	Income from Office Rent (Nakugoon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Rental Income (Sonamosid Port)	193,658	-	-	-	-	-	-	-	-	-	-	-	193,658	54,202
20	Rental Income (Panama Hill Port)	561,607	-	-	-	-	-	-	-	-	-	-	-	561,607	-
21	Rental Income (United Land Port, Tacknaf)	97,391	-	-	-	-	-	-	-	-	-	-	-	97,391	-
22	Rental Income (Bbir Bazar Land Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Rental Income (Bangla Bandha Port, Panchagar)	65,528	-	-	-	-	-	-	-	-	-	-	-	65,528	-
24	Car Facility Deduction from Salary (Sonamosid)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	807 Port Arrear Interest Received (Sonamosid)	5,950,000	-	-	-	-	-	-	-	-	-	-	-	5,950,000	54,086
26	807 Port Arrear Interest Received (RHH)	1,500,000	-	-	-	-	-	-	-	-	-	-	-	1,500,000	-
27	Income from Office Rent (Akhawara Port)	49,500	-	-	-	-	-	-	-	-	-	-	-	49,500	-
28	Income from Office Rent (Benapole Port)	669,396	-	-	-	-	-	-	-	-	-	-	-	669,396	-



SL No.	Particulars	Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhokra Port	Nakugson Port	Tamabil Port	Sonahat Port	Belonia Port	Gohrabour-Korail Port	Sheola Port	Dhansha-Kumalpur Port	Balance as on 30 June 2024	Balance as on 30 June 2023
29	Income from Office Rent (Head Office)	524,400	-	-	-	-	-	-	-	-	-	9,000	-	524,400	-
29	Income from Office Rent (Sheola)	-	-	-	-	29,600	-	-	-	-	-	-	-	9,000	-
30	House rent deduction Income	-	1,106,906	-	-	-	-	-	-	-	-	-	-	1,136,506	-
31	Car Facility Deduction Income	59,900	9,416	580	-	-	-	-	-	-	-	-	-	69,896	-
32	Electricity bill deduction Income	-	285,759	-	74,090	7,182	-	-	-	-	-	-	-	367,031	-
33	Water bill deduction Income	-	617	-	-	-	-	-	-	-	-	-	-	617	-
34	Generator bill deduction Income	19,699	41,700	-	-	-	-	-	-	-	-	-	-	41,700	-
35	Others deduction Income	4,551,930	30,663	-	-	-	-	-	-	-	-	-	-	50,362	-
36	Income from Appointment	-	-	-	-	-	-	-	-	-	-	-	-	4,551,930	6,817,550
	Receipts (Others)	8,104,175	2,767,773	191,194	-	257,213	-	-	-	-	-	-	-	11,320,354	10,003,557
1	Car Loan Installment (For Salary Deduction)	609,040	-	-	-	-	-	-	-	-	-	-	-	609,040	632,381
2	Telephone Bill Adjustment	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000	-
3	Expenses Return 14624	18,454	-	-	-	-	-	-	-	-	-	-	-	18,454	-
4	GPF Deduction Adjustment	500,000	-	-	-	-	-	-	-	-	-	-	-	500,000	-
5	Gas Bill (For Salary Deduction)	25,920	-	-	-	-	-	-	-	-	-	-	-	25,920	25,950
6	GPF Pension (For Salary Deduction)	875,180	-	-	-	-	-	-	-	-	-	-	-	875,180	1,074,600
7	GPF Loan Pension (For Salary Deduction)	160,000	-	-	-	-	-	-	-	-	-	-	-	160,000	250,000
8	Group Insurance (For Salary Deduction)	6,900	-	-	-	-	-	-	-	-	-	-	-	6,900	6,500
9	House Rent (For Salary Deduction)	899,558	-	-	-	-	-	-	-	-	-	-	-	899,558	933,400
10	Municipal Tax (Prasoon)	350	-	-	-	-	-	-	-	-	-	-	-	350	240
11	Water & Sewerage (For Salary Deduction)	1,660	-	-	-	-	-	-	-	-	-	-	-	1,660	1,560
12	Welfare Fund Pension (For Salary Deduction)	9,350	-	-	-	-	-	-	-	-	-	-	-	9,350	9,750
13	GPF BSBK (For Salary Deduction)	3,642,826	-	189,874	-	256,253	-	-	-	-	-	-	-	6,842,076	6,754,066
14	Electricity Bill (Salary Deduction)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Generator Bill (For Salary Deduction)	171,400	-	-	-	-	-	-	-	-	-	-	-	171,400	141,300
16	Income Tax BSBK & Pension (For Salary Deduction)	42,040	14,650	1,320	-	960	-	-	-	-	-	-	-	58,970	29,980
17	Revenue Stamp (For Salary Deduction)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Transportation (For Salary Deduction)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TA/DA Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Private Security Bill Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Salary Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Training Fees Return	53,142	-	-	-	-	-	-	-	-	-	-	-	53,142	6,110
23	Auction (VAT)	216,825	-	-	-	-	-	-	-	-	-	-	-	216,825	27,420
24	Auction (TAX)	248,100	-	-	-	-	-	-	-	-	-	-	-	248,100	65,064
25	Appointment exp (VAT)	576,817	-	-	-	-	-	-	-	-	-	-	-	576,817	31,970
26	Appointment exp (TAX)	14,189	-	-	-	-	-	-	-	-	-	-	-	14,189	-
27	Electricity Bill receipts from party	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Car Facility Deduction from Salary BSBK	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Others (For Salary Deduction)	29,424	-	-	-	-	-	-	-	-	-	-	-	29,424	13,266
	F. Loan & Advance Recovery	372,769	-	-	-	-	-	-	-	-	-	-	-	372,769	423,712
1	Advance Realised	372,769	-	-	-	-	-	-	-	-	-	-	-	372,769	423,712
	G. FDR Encashment	1,119,474,268	85,801,148	-	-	-	-	-	-	-	-	-	-	1,225,275,416	-
1	Bangladesh Krishi Bank	130,235,255	65,801,148	-	-	-	-	-	-	-	-	-	-	216,036,404	-
2	First Security Islami Bank PLC	526,910,000	-	-	-	-	-	-	-	-	-	-	-	526,910,000	-
3	IFIC Bank PLC	28,878,172	-	-	-	-	-	-	-	-	-	-	-	28,878,172	-
4	Janata Bank PLC	21,052,137	-	-	-	-	-	-	-	-	-	-	-	21,052,137	-
5	Premier Bank PLC	15,788,110	-	-	-	-	-	-	-	-	-	-	-	15,788,110	-
6	Prime Bank PLC	250,000,000	-	-	-	-	-	-	-	-	-	-	-	250,000,000	-
7	Rupali Bank PLC	46,610,593	-	-	-	-	-	-	-	-	-	-	-	46,610,593	-
8	Trust Bank PLC	120,000,000	-	-	-	-	-	-	-	-	-	-	-	120,000,000	-
	H. Reserve & Recovery	277,974,969	-	-	-	-	-	-	-	-	-	-	-	277,974,969	193,824,619
1	Security Money for Bank Booth	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000
2	Loan Return from Project	199,424,969	-	-	-	-	-	-	-	-	-	-	-	199,424,969	192,824,619
3	Loan Return from Vehicle Project	180,000	-	-	-	-	-	-	-	-	-	-	-	100,000	-
4	Loan Return from BRCP Project	78,450,000	-	-	-	-	-	-	-	-	-	-	-	78,450,000	-
5	Loan Return from Volajgon Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Income This Year	4,595,398,660	833,361,985	525,576,004	6,802,056	311,600,111	55,791,321	299,841,654	136,567,612	1,181,649	325,104	69,951,657	3,813,094	6,839,210,906	5,087,150,757
	Total	5,685,568,816	1,045,014,379	644,694,670	16,549,134	491,367,102	91,300,804	354,774,801	207,986,254	1,683,913	13,556,193	71,387,257	3,813,094	8,627,696,417	6,170,889,833



SL. No.	Particulars	Head Office	Benapole Port	Burimaari Port	Akhawara Port	Bhokra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Korailtali Port	Sheela Port	Dhanua-Kamalpur Port	Balance as on 30 June 2023
PAYMENTS														
SL. No.	Particulars	Amount in BDT												
		Head Office	Benapole Port	Burimaari Port	Akhawara Port	Bhokra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Korailtali Port	Sheela Port	Dhanua-Kamalpur Port	Balance as on 30 June 2023
A.	Loan & DSI Payments	293,929,493	-	-	-	-	-	-	-	-	-	-	-	300,000,000
1	Short Term Loan	-	-	-	-	-	-	-	-	-	-	-	-	300,000,000
2	DSI 3rd Installment Principal	113,441,459	-	-	-	-	-	-	-	-	-	-	-	-
3	DSI 3rd Interest Payment	101,038,034	-	-	-	-	-	-	-	-	-	-	-	-
4	Loan Paid to Access Project	78,450,000	-	-	-	-	-	-	-	-	-	-	-	-
5	Loan Paid to Volagani Project	-	-	-	-	-	-	-	-	-	-	-	-	-
B.	Transfer to Head Office	-	759,138,984	580,000,000	16,000,000	459,000,000	84,500,000	331,300,000	192,500,000	1,400,000	10,000,000	68,500,000	2,000,000	1,760,607,400
1	Transfer to Head Office	-	759,138,984	580,000,000	16,000,000	459,000,000	84,500,000	331,300,000	192,500,000	1,400,000	10,000,000	68,500,000	2,000,000	1,760,607,400
C.	Operating Expenses (All Port)	621,826,626	120,527,922	-	-	2,291,445	-	108,000	-	-	-	-	-	632,162,317
I.	Operating Expenses (Head Office)	1,851,907	-	-	-	-	-	-	-	-	-	-	-	3,995,308
1	CNG, Petrol & Mobil (Head Office)	3,982,148	-	-	-	-	-	-	-	-	-	-	-	12,032,952
2	Water & Electricity (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	555,833
3	Printing/Publishing (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-
II.	Operating Expenses (Benapole Port)	80,000,000	63,639,810	-	-	-	-	-	-	-	-	-	-	143,639,810
1	Carriage Handling Equipment (Benapole Port)	-	5,967,592	-	-	-	-	-	-	-	-	-	-	161,797
2	Cleaning & Sweeping (Benapole Port)	195,426	-	-	-	-	-	-	-	-	-	-	-	6,163,018
3	Police, Anser & Private Security (Benapole Port)	21,925,493	39,058,326	-	-	-	-	-	-	-	-	-	-	59,983,819
4	CNG, Petrol & Mobil (Benapole Port)	-	1,701,297	-	-	-	-	-	-	-	-	-	-	1,701,297
5	Water & Electricity (Benapole Port)	-	11,160,887	-	-	-	-	-	-	-	-	-	-	11,160,887
6	Printing & Stationary (Benapole Port)	2,289,252	-	-	-	-	-	-	-	-	-	-	-	2,289,252
III.	Operating Expenses (Burimaari Port)	586,278	-	-	-	-	-	-	-	-	-	-	-	586,278
1	Cleaning & Sweeping (Burimaari Port)	813,071	-	-	-	-	-	-	-	-	-	-	-	813,071
2	Electricity Bill (Burimaari Port)	197,068,191	-	-	-	-	-	-	-	-	-	-	-	197,068,191
3	Labour Handling (Burimaari Port)	705,842	-	-	-	-	-	-	-	-	-	-	-	705,842
4	Petrol, Oil & Lubricant (Burimaari Port)	4,095,034	-	-	-	-	-	-	-	-	-	-	-	4,095,034
5	Police, Anser & Private Security (Burimaari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Stationary (Burimaari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
IV.	Operating Expenses (Akhaura Port)	293,138	-	-	-	-	-	-	-	-	-	-	-	293,138
1	Cleaning & Sweeping (Akhaura Port)	199,668	-	-	-	-	-	-	-	-	-	-	-	199,668
2	Electricity Bill (Akhaura Port)	1,307,267	-	-	-	-	-	-	-	-	-	-	-	1,307,267
3	Labour Handling (Akhaura Port)	2,436,028	-	-	-	-	-	-	-	-	-	-	-	2,436,028
4	Police, Anser & Private Security (Akhaura Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Printing (Akhaura Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
V.	Operating Expenses (Bhokra Port)	977,130	1,708,534	-	-	-	-	-	-	-	-	-	-	2,685,664
1	Cleaning & Sweeping (Bhokra Port)	-	562,911	-	-	-	-	-	-	-	-	-	-	562,911
2	Water & Electricity Bill (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuel/Generator (Bhokra Port)	92,753,746	-	-	-	-	-	-	-	-	-	-	-	92,753,746
4	Labour Handling (Bhokra Port)	5,040,973	-	-	-	-	-	-	-	-	-	-	-	5,040,973
5	Police, Anser & Private Security (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Stationary (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Printing (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
VI.	Operating Expenses (Nakugaon Port)	390,852	-	-	-	-	-	-	-	-	-	-	-	390,852
1	Cleaning & Sweeping (Nakugaon Port)	170,815	-	-	-	-	-	-	-	-	-	-	-	170,815
2	Electricity Bill (Nakugaon Port)	14,999,000	-	-	-	-	-	-	-	-	-	-	-	14,999,000
3	Labour Handling (Nakugaon Port)	915,870	-	-	-	-	-	-	-	-	-	-	-	915,870
4	Police, Anser & Private Security (Nakugaon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Printing (Nakugaon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
VII.	Operating Expenses (Tamabil Port)	488,565	-	-	-	-	-	-	-	-	-	-	-	488,565
1	Cleaning & Sweeping (Tamabil Port)	404,860	-	-	-	-	-	-	-	-	-	-	-	404,860
2	Electricity Bill (Tamabil Port)	102,012,597	-	-	-	-	-	-	-	-	-	-	-	102,012,597
3	Labour Handling (Tamabil Port)	2,965,333	-	-	-	-	-	-	-	-	-	-	-	2,965,333
4	Police, Anser & Private Security (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Printing (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII.	Operating Expenses (Sonahat Port)	195,426	-	-	-	-	-	-	-	-	-	-	-	195,426
1	Cleaning & Sweeping (Sonahat Port)	524,462	-	-	-	-	-	-	-	-	-	-	-	524,462
2	Electricity Bill (Sonahat Port)	53,675,742	-	-	-	-	-	-	-	-	-	-	-	53,675,742
3	Labour Handling (Sonahat Port)	207,725	-	-	-	-	-	-	-	-	-	-	-	207,725
4	Petrol, Oil & Lubricant (Sonahat Port)	1,675,956	-	-	-	-	-	-	-	-	-	-	-	1,675,956
5	Police, Anser & Private Security (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Printing (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
IX.	Operating Expenses (Belonia Port)	195,426	-	-	-	-	-	-	-	-	-	-	-	195,426
1	Cleaning & Sweeping (Belonia Port)	345,334	-	-	-	-	-	-	-	-	-	-	-	345,334
2	Electricity Bill (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	-



Sl. No.	Particulars	Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakogam Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Karatoli Port	Sheola Port	Dhanua-Kamalpur Port	Balance as on 30 June 2023	Balance as on 30 June 2024
3	Police, Anser & Private Security (Belonia Port)	806,307	-	-	-	-	-	-	-	-	-	-	-	363,357	64,322
4	Printing (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	298,852	447,616
x	Operating Expenses (Govrakura-Karatoli Port)													291,506	3,827,361
1	Cleaning & Sweeping (Govrakura-Karatoli Port)	390,852	-	-	-	-	-	-	-	-	-	-	-	1,120,624	545,565
2	Electricity Bill (Govrakura-Karatoli Port)	447,616	-	-	-	-	-	-	-	-	-	-	-	2,591,754	197,354
3	Labour Handling (Govrakura-Karatoli Port)	1,120,624	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Police, Anser & Private Security (Govrakura-Karatoli Port)	2,591,754	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Printing (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
xl	Operating Expenses (Sheola Port)													130,284	334,477
1	Cleaning & Sweeping (Sheola Port)	130,284	-	-	-	-	-	-	-	-	-	-	-	17,206,667	1,493,405
2	Electricity Bill (Sheola Port)	334,477	-	-	-	-	-	-	-	-	-	-	-	162,855	685,377
3	Labour Handling (Sheola Port)	17,206,667	-	-	-	-	-	-	-	-	-	-	-	334,836	261,226
4	Police, Anser & Private Security (Sheola Port)	1,493,405	-	-	-	-	-	-	-	-	-	-	-	275,417	157,000
xii	Operating Expenses (Ramghor Port)													162,855	130,284
1	Cleaning & Sweeping (Ramghor Port)	162,855	-	-	-	-	-	-	-	-	-	-	-	685,377	261,226
2	Police, Anser & Private Security (Ramghor Port)	685,377	-	-	-	-	-	-	-	-	-	-	-	334,836	28,752
3	Electricity Bill (Ramghor Port)	334,836	-	-	-	-	-	-	-	-	-	-	-	-	-
xiii	Operating Expenses (Balla Port)													-	-
1	Police, Anser & Private Security (Balla Port)	275,417	-	-	-	-	-	-	-	-	-	-	-	-	-
xiv	Operating Expenses (Dhanua-Kamalpur Port)													-	-
1	Electricity Bill (Dhanua-Kamalpur Port)	157,000	-	-	-	-	-	-	-	-	-	-	-	157,000	-
D.	Administrative Expenses (All Port)	334,102,993	85,729,171	3,720,536	2,973	5,619,488	48,228	167,201	86,483	4,429	30,326	52,212	10,579	362,993,480	429,574,619
L.	Administrative Expenses (Head Office)														
1	Salary & Allowance (Head Office)	50,401,897	-	-	-	-	-	-	-	-	-	-	-	50,401,897	57,485,214
2	Outsourcing Salary (Head Office)	8,738,707	-	-	-	-	-	-	-	-	-	-	-	8,738,707	9,170,954
3	Advertisement (Head Office)	2,554,825	-	-	-	-	-	-	-	-	-	-	-	2,554,825	839,829
4	Bank Charge & Commission (Head Office)	31,692	4,548	-	1,150	-	-	1,380	230	-	1,380	1,150	1,380	764,942	-
5	Business Development (Head Office)	2,387,983	-	-	-	-	-	-	-	-	-	-	-	2,387,983	-
6	Excise Duty (Head Office)	210,000	-	-	-	-	-	-	50,000	-	15,000	15,000	3,000	209,817	2,217,505
7	Source Tax (Head Office)	1,812,480	-	-	1,823	-	48,228	165,821	36,253	4,199	13,946	36,062	6,199	2,079,854	2,079,854
8	Books & Paper (Head Office)	157,479	-	-	-	-	-	-	-	-	-	-	-	157,479	10,121,100
9	BSBK CPF Interest (Head Office)	11,371,193	-	-	-	-	-	-	-	-	-	-	-	11,371,193	-
10	Dress & Uniform (Head Office)	170,194	-	-	-	-	-	-	-	-	-	-	-	170,194	48,470
11	Conspicuous (Head Office)	56,010	-	-	-	-	-	-	-	-	-	-	-	56,010	379,325
12	Entertainment (Head Office)	207,331	-	-	-	-	-	-	-	-	-	-	-	207,331	342,073
13	Honarium (Head Office)	445,703	-	-	-	-	-	-	-	-	-	-	-	445,703	539,818
14	Internet Expenses (Head Office)	602,325	-	-	-	-	-	-	-	-	-	-	-	602,325	1,138,660
15	National & Religious Festival (Head Office)	7,142	-	-	-	-	-	-	-	-	-	-	-	7,142	1,622,945
16	Office Rent & Garage (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	17,598,041
17	Overtime (Head Office)	1,836,739	-	-	-	-	-	-	-	-	-	-	-	1,836,739	80,650
18	Photocopy Fax & Computer Ink (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,642,307
19	Port Inauguration & Video Conferencing (Head Office)	523,541	-	-	-	-	-	-	-	-	-	-	-	523,541	90,649
20	Land Tax, Rebate & Registration Fees (Head Office)	79,897	-	-	-	-	-	-	-	-	-	-	-	79,897	21,000,000
21	Postage & Cable (Head Office)	42,000	-	-	-	-	-	-	-	-	-	-	-	42,000	29,172
22	Dividend/Profit (Head Office)	22,000,000	-	-	-	-	-	-	-	-	-	-	-	22,000,000	1,799,430
23	Siddhar & Prasadona (Head Office)	19,001	-	-	-	-	-	-	-	-	-	-	-	19,001	1,001,715
24	Rest & Recreation Allowance (Head Office)	68,500	-	-	-	-	-	-	-	-	-	-	-	68,500	841,868
25	Service & Supply (Head Office)	1,140,538	-	-	-	-	-	-	-	-	-	-	-	1,140,538	2,022,594
26	Stationary (Head Office)	868,117	-	-	-	-	-	-	-	-	-	-	-	868,117	152,745
27	TA/DA (Head Office)	2,696,716	-	-	-	-	-	-	-	-	-	-	-	2,696,716	1,105,353
28	Telephone & Trunkcall (Head Office)	103,523	-	-	-	-	-	-	-	-	-	-	-	103,523	122,897
29	Training (Head Office)	917,075	-	-	-	-	-	-	-	-	-	-	-	917,075	160,000
30	Tyre and Battery Purchase (Head Office)	12,420	-	-	-	-	-	-	-	-	-	-	-	12,420	2,088,130
31	Welfare & Recreation (Head Office)	1,024,000	-	-	-	-	-	-	-	-	-	-	-	1,024,000	5,229,740
32	Rest & Recreation Allowance (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	618,812
33	Festival Allowance (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
34	New Year Allowance (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	7,601,009
35	Audit Fee (Head Office)	441,275	-	-	-	-	-	-	-	-	-	-	-	441,275	4,000,000
36	Car Rent (Head Office)	23,000	-	-	-	-	-	-	-	-	-	-	-	23,000	200,000
37	Car Rent (Head Office)	4,100,000	-	-	-	-	-	-	-	-	-	-	-	4,100,000	63,125
38	Incentive Bonus (Head Office)	752,200	-	-	-	-	-	-	-	-	-	-	-	752,200	1,212,923
39	Social Welfare Expenses (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,842,291
40	Legal Expenses (Head Office)	1,946,257	-	-	-	-	-	-	-	-	-	-	-	1,946,257	101,927,440
41	Appointments Expenses (Head Office)	150,000,000	-	-	-	-	-	-	-	-	-	-	-	150,000,000	40,103
42	Founding Anniversary (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	349,830
43	Pension and Gratuity (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	79,200
44	Medical Expenses (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	41,815
45	Sports & Cultural Programme (Head Office)	885,221	-	-	-	-	-	-	-	-	-	-	-	885,221	843,527
46	Website Development & Operations (Head Office)	351,700	-	-	-	-	-	-	-	-	-	-	-	351,700	793,997
47	Tree Plantation (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Travel Expenses (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Miscellaneous Expenses (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Sl. No.	Particulars	Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhokra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koralhuli Port	Sheola Port	Dhanua-Kamalpur Port	Balance as on 30 June 2024	Balance as on 30 June 2023
II. Administrative Expenses (Benapole Port)															
1	Salary & Allowance (Benapole Port)	-	48,808,332	-	-	-	-	-	-	-	-	-	-	48,808,332	45,702,517
2	Incentive Bonus (Benapole Port)	7,942,644	-	-	-	-	-	-	-	-	-	-	-	7,942,644	-
3	Dress & Uniform (Benapole Port)	21,284	-	-	-	-	-	-	-	-	-	-	-	21,284	-
4	Contingents Staff Wages (Benapole Port)	-	461,725	-	-	-	-	-	-	-	-	-	-	461,725	-
5	Use of Railway Land Expenses (Benapole Port)	2,004,000	-	-	-	-	-	-	-	-	-	-	-	2,004,000	-
6	Sweeping & Clearing (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	ICT Expenses (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fire Extinguisher Registration Fee (Benapole Port)	-	467,108	-	-	-	-	-	-	-	-	-	-	467,108	-
9	Advertisement (Benapole Port)	-	52,865	-	-	-	-	-	-	-	-	-	-	52,865	-
10	Bank Charge & Commission (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Books & Paper (Benapole Port)	-	11,816	-	-	-	-	-	-	-	-	-	-	11,816	-
12	Entertainment (Benapole Port)	-	222,527	-	-	-	-	-	-	-	-	-	-	222,527	-
13	National & Religious Festival (Benapole Port)	-	104,000	-	-	-	-	-	-	-	-	-	-	104,000	-
14	Overtime (Benapole Port)	-	15,951,468	-	-	-	-	-	-	-	-	-	-	15,951,468	-
15	Postage & Cable (Benapole Port)	-	390,441	-	-	-	-	-	-	-	-	-	-	390,441	-
16	TA/DA (Benapole Port)	-	678,487	-	-	-	-	-	-	-	-	-	-	678,487	-
17	Training (Benapole Port)	-	649,393	-	-	-	-	-	-	-	-	-	-	649,393	-
18	Festival Allowance (Benapole Port)	-	5,066,330	-	-	-	-	-	-	-	-	-	-	5,066,330	-
19	Rest & Recreation Allowance (Benapole Port)	-	313,160	-	-	-	-	-	-	-	-	-	-	313,160	-
20	New Year Allowance (Benapole Port)	-	500,799	-	-	-	-	-	-	-	-	-	-	500,799	-
21	Port Day (Benapole Port)	-	1,207,926	-	-	-	-	-	-	-	-	-	-	1,207,926	-
22	Rent, Rates & Taxes (Benapole Port)	-	9,091,520	-	-	-	-	-	-	-	-	-	-	9,091,520	-
23	Medical Expenses (Benapole Port)	-	42,397	-	-	-	-	-	-	-	-	-	-	42,397	-
24	Travel Expenses (Benapole Port)	-	44,455	-	-	-	-	-	-	-	-	-	-	44,455	-
25	Tree Plantation (Benapole Port)	-	1,415,118	-	-	-	-	-	-	-	-	-	-	1,415,118	-
26	Miscellaneous Expenses (Benapole Port)	-	238,855	-	-	-	-	-	-	-	-	-	-	238,855	-
27	Computer, Fax, Photostat, Intercom Expense (Benapole Port)	-	5,900	-	-	-	-	-	-	-	-	-	-	5,900	-
III. Administrative Expenses (Burimari Port)															
1	Salary & Allowance (Burimari Port)	-	-	3,312,546	-	-	-	-	-	-	-	-	-	3,312,546	-
2	Internet Bill (Burimari Port)	183,848	-	-	-	-	-	-	-	-	-	-	-	183,848	126,585
3	Land Development Tax (Burimari Port)	11,150	-	-	-	-	-	-	-	-	-	-	-	11,150	11,150
4	National & Religious Festival (Burimari Port)	37,000	-	-	-	-	-	-	-	-	-	-	-	37,000	15,900
5	Overtime (Burimari Port)	771,307	-	-	-	-	-	-	-	-	-	-	-	771,307	1,035,590
6	Festival Allowance (Burimari Port)	-	-	370,900	-	-	-	-	-	-	-	-	-	370,900	-
7	New Year Allowance (Burimari Port)	-	-	37,090	-	-	-	-	-	-	-	-	-	37,090	-
8	Stationary (Burimari Port)	1,700,000	-	-	-	-	-	-	-	-	-	-	-	1,700,000	1,516,412
9	Rest & Recreation Allowance (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	23,660
10	Service & Supply (Burimari Port)	83,926	-	-	-	-	-	-	-	-	-	-	-	83,926	34,300
11	Incentive Bonus (Burimari Port)	611,000	-	-	-	-	-	-	-	-	-	-	-	611,000	300,000
12	TA/DA (Burimari Port)	157,762	-	-	-	-	-	-	-	-	-	-	-	157,762	137,403
IV. Administrative Expenses (Akhaura Port)															
1	Salary & Allowance (Akhaura Port)	1,929,949	-	-	-	-	-	-	-	-	-	-	-	1,929,949	1,901,726
2	Conveyance (Akhaura Port)	17,640	-	-	-	-	-	-	-	-	-	-	-	17,640	13,120
3	Bank Charge & Commission (Akhaura Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Source Tax (Akhaura Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Incentive Bonus (Akhaura Port)	470,000	-	-	-	-	-	-	-	-	-	-	-	470,000	500,000
6	Land Development Tax (Akhaura Port)	70,625	-	-	-	-	-	-	-	-	-	-	-	70,625	50,000
7	National & Religious Festival (Akhaura Port)	34,845	-	-	-	-	-	-	-	-	-	-	-	34,845	15,078
8	Overtime (Akhaura Port)	279,065	-	-	-	-	-	-	-	-	-	-	-	279,065	383,905
9	Rest & Recreation Allowance (Akhaura Port)	19,390	-	-	-	-	-	-	-	-	-	-	-	19,390	94,040
10	Service & Supply (Akhaura Port)	62,834	-	-	-	-	-	-	-	-	-	-	-	62,834	64,148
11	Stationary (Akhaura Port)	114,108	-	-	-	-	-	-	-	-	-	-	-	114,108	253,342
12	TA/DA (Akhaura Port)	120,718	-	-	-	-	-	-	-	-	-	-	-	120,718	48,134
V. Administrative Expenses (Bhokra Port)															
1	TA/DA (Bhokra Port)	-	-	-	-	86,618	-	-	-	-	-	-	-	86,618	72,040
2	Overtime (Bhokra Port)	-	-	-	-	544,844	-	-	-	-	-	-	-	544,844	747,605
3	Miscellaneous Expenses (Bhokra Port)	-	-	-	-	120,000	-	-	-	-	-	-	-	120,000	134,957
4	Incentive Bonus (Bhokra Port)	-	-	-	-	36,000	-	-	-	-	-	-	-	36,000	300,000
5	National & Religious Festival (Bhokra Port)	611,000	-	-	-	433,510	-	-	-	-	-	-	-	433,510	-
6	Festival Allowance (Bhokra Port)	-	-	-	-	42,652	-	-	-	-	-	-	-	42,652	-
7	New Year Allowance (Bhokra Port)	-	-	-	-	3,940,867	-	-	-	-	-	-	-	3,940,867	-
8	Salary & Allowance (Bhokra Port)	-	-	-	-	62,920	-	-	-	-	-	-	-	62,920	62,920
9	Land Development Tax (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Bank Charge & Commission (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Source Tax (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Stationary (Bhokra Port)	781,688	-	-	-	-	-	-	-	-	-	-	-	781,688	651,869
13	Website Development & Operations (Bhokra Port)	-	-	-	-	79,200	-	-	-	-	-	-	-	79,200	-



Sl. No.	Particulars	Head Office	Benapole Port	Burimari Port	Abhawara Port	Bhomra Port	Nakugoon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Karatoli Port	Sheola Port	Dhanua-Kamalpur Port	Balance as on 30 June 2023	Balance as on 30 June 2023
vi. Administrative Expenses (Nakugoon Port)															
1	Salary & Allowance (Nakugoon Port)	2,222,043	-	-	-	-	-	-	-	-	-	-	-	2,222,043	2,585,697
2	Land Development Tax (Nakugoon Port)	126,600	-	-	-	-	-	-	-	-	-	-	-	126,600	126,600
3	National & Religious Festival (Nakugoon Port)	27,290	-	-	-	-	-	-	-	-	-	-	-	27,290	20,494
4	Overtime (Nakugoon Port)	316,350	-	-	-	-	-	-	-	-	-	-	-	316,350	481,459
5	Printing (Nakugoon Port)	8,200	-	-	-	-	-	-	-	-	-	-	-	8,200	-
6	Stationary (Nakugoon Port)	213,896	-	-	-	-	-	-	-	-	-	-	-	213,896	152,334
7	Rest & Recreation Allowance (Nakugoon Port)	47,600	-	-	-	-	-	-	-	-	-	-	-	47,600	41,890
8	Incentive Bonus (Nakugoon Port)	376,000	-	-	-	-	-	-	-	-	-	-	-	376,000	200,000
9	TDS on Income from Rent (Nakugoon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Source Tax (Nakugoon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Service & Supply (Nakugoon Port)	77,061	-	-	-	-	-	-	-	-	-	-	-	77,061	7,705
12	TA/DA (Nakugoon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	27,194
vii. Administrative Expenses (Tamabil Port)															
1	Salary & Allowance (Tamabil Port)	3,304,452	-	-	-	-	-	-	-	-	-	-	-	3,304,452	3,357,792
2	Internet Bill (Tamabil Port)	54,225	-	-	-	-	-	-	-	-	-	-	-	54,225	23,625
3	National & Religious Festival (Tamabil Port)	869,420	-	-	-	-	-	-	-	-	-	-	-	869,420	23,058
4	Overtime (Tamabil Port)	564,000	-	-	-	-	-	-	-	-	-	-	-	564,000	929,034
5	Incentive Bonus (Tamabil Port)	148,704	-	-	-	-	-	-	-	-	-	-	-	148,704	225,000
6	Service & Supply (Tamabil Port)	160,962	-	-	-	-	-	-	-	-	-	-	-	160,962	92,548
7	Rest & Recreation Allowance (Tamabil Port)	57,070	-	-	-	-	-	-	-	-	-	-	-	57,070	237,116
8	Bank Charge & Commission (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	110,000
9	Source Tax (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Land Development Tax (Tamabil Port)	255,349	-	-	-	-	-	-	-	-	-	-	-	255,349	-
11	TA/DA (Tamabil Port)	88,057	-	-	-	-	-	-	-	-	-	-	-	88,057	12,756
viii. Administrative Expenses (Sonahat Port)															
1	Salary & Allowance (Sonahat Port)	3,552,549	-	-	-	-	-	-	-	-	-	-	-	3,552,549	2,252,212
2	Conveyance (Sonahat Port)	37,200	-	-	-	-	-	-	-	-	-	-	-	37,200	12,950
3	National & Religious Festival (Sonahat Port)	459,927	-	-	-	-	-	-	-	-	-	-	-	459,927	15,400
4	Overtime (Sonahat Port)	160,690	-	-	-	-	-	-	-	-	-	-	-	160,690	353,617
5	Service & Supply (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	52,515
6	Bank Charge & Commission (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Source Tax (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Stationary (Sonahat Port)	347,410	-	-	-	-	-	-	-	-	-	-	-	347,410	285,010
9	Rest & Recreation Allowance (Sonahat Port)	49,980	-	-	-	-	-	-	-	-	-	-	-	49,980	62,110
10	Incentive Bonus (Sonahat Port)	329,000	-	-	-	-	-	-	-	-	-	-	-	329,000	100,000
11	Excise Duty (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Land Development Tax (Sonahat Port)	191,540	-	-	-	-	-	-	-	-	-	-	-	191,540	-
13	TA/DA (Sonahat Port)	124,156	-	-	-	-	-	-	-	-	-	-	-	124,156	30,473
ix. Administrative Expenses (Belonia Port)															
1	Salary & Allowance (Belonia Port)	2,738,186	-	-	-	-	-	-	-	-	-	-	-	2,738,186	2,640,484
2	Overtime (Belonia Port)	349,250	-	-	-	-	-	-	-	-	-	-	-	349,250	456,498
3	Rest & Recreation Allowance (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	63,260
4	Bank Charge & Commission (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Source Tax (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Service & Supply (Belonia Port)	35,993	-	-	-	-	-	-	-	-	-	-	-	35,993	6,670
7	Stationary (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	96,346
8	Incentive Bonus (Belonia Port)	376,000	-	-	-	-	-	-	-	-	-	-	-	376,000	100,000
9	Land Development Tax (Belonia Port)	129,466	-	-	-	-	-	-	-	-	-	-	-	129,466	-
10	Internet Expenses (Belonia Port)	19,373	-	-	-	-	-	-	-	-	-	-	-	19,373	-
11	National & Religious Festival (Belonia Port)	13,685	-	-	-	-	-	-	-	-	-	-	-	13,685	-
12	Conveyance (Belonia Port)	8,300	-	-	-	-	-	-	-	-	-	-	-	8,300	-
13	TA/DA (Belonia Port)	97,556	-	-	-	-	-	-	-	-	-	-	-	97,556	76,260
x. Administrative Expenses (Govrakura-Karatoli Port)															
1	Salary & Allowance (Govrakura-Karatoli Port)	1,677,063	-	-	-	-	-	-	-	-	-	-	-	1,677,063	1,857,970
2	Incentive Bonus (Govrakura-Karatoli Port)	329,000	-	-	-	-	-	-	-	-	-	-	-	329,000	100,000
3	Bank Charge & Commission (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Source Tax (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Excise Duty (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Overtime (Govrakura-Karatoli Port)	41,183	-	-	-	-	-	-	-	-	-	-	-	41,183	110,351
7	Rest & Recreation Allowance (Govrakura-Karatoli Port)	20,809	-	-	-	-	-	-	-	-	-	-	-	20,809	58,290
8	TA/DA (Govrakura-Karatoli Port)	9,800	-	-	-	-	-	-	-	-	-	-	-	9,800	33,392
9	National & Religious Festival (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	2,450
10	Service & Supply (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	15,165
11	Stationary (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	170,078
xi. Administrative Expenses (Sheola Port)															
1	Salary & Allowance (Sheola Port)	2,781,066	-	-	-	-	-	-	-	-	-	-	-	2,781,066	130,735
2	Bank Charge & Commission (Sheola Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Source Tax (Sheola Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Excise Duty (Sheola Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-



SL. No.	Particulars	Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomsa Port	Nalugan Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port	Sheola Port	Dhanua-Kamalpur Port	Balance as on 30 June 2024	Balance as on 30 June 2023
5	Overtime (Sheola Port)	500,966	-	-	-	-	-	-	-	-	-	-	-	500,966	-
6	Interest Expenses (Sheola Port)	24,900	-	-	-	-	-	-	-	-	-	-	-	24,900	-
7	Concessions (Sheola Port)	17,600	-	-	-	-	-	-	-	-	-	-	-	17,600	-
8	Notice & Reliance Fractional (Sheola Port)	17,112	-	-	-	-	-	-	-	-	-	-	-	17,112	-
9	Services & Supply (Sheola Port)	20,356	-	-	-	-	-	-	-	-	-	-	-	20,356	-
10	TA/DA (Sheola Port)	225,577	-	-	-	-	-	-	-	-	-	-	-	225,577	-
xli.	Administrative Expenses (Sonamosid Port)														
1	Salary & Allowance (Sonamosid Port)	1,985,630	-	-	-	-	-	-	-	-	-	-	-	1,985,630	1,358,623
2	Overtime (Sonamosid Port)	190,881	-	-	-	-	-	-	-	-	-	-	-	190,881	270,496
3	Rent & Recreation Allowance (Sonamosid Port)	235,000	-	-	-	-	-	-	-	-	-	-	-	235,000	23,660
4	Incentive Bonus (Sonamosid Port)	36,817	-	-	-	-	-	-	-	-	-	-	-	36,817	125,000
5	Source Tax (Sonamosid Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	4,140
6	TA/DA (Sonamosid Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
xlii.	Administrative Expenses (Panama Hill Port)														
1	Salary & Allowance (Panama Hill Port)	3,300,863	-	-	-	-	-	-	-	-	-	-	-	3,300,863	2,722,232
2	Overtime (Panama Hill Port)	361,758	-	-	-	-	-	-	-	-	-	-	-	361,758	418,971
3	Rent & Recreation Allowance (Panama Hill Port)	17,960	-	-	-	-	-	-	-	-	-	-	-	17,960	94,180
4	Incentive Bonus (Panama Hill Port)	376,000	-	-	-	-	-	-	-	-	-	-	-	376,000	225,000
5	Source Tax (Panama Hill Port)	54,049	-	-	-	-	-	-	-	-	-	-	-	54,049	12,476
6	TA/DA (Panama Hill Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
xiv.	Administrative Expenses (United Land Port, Tacknaf)														
1	Salary & Allowance (United Land Port, Tacknaf)	2,086,354	-	-	-	-	-	-	-	-	-	-	-	2,086,354	1,960,134
2	Overtime (United Land Port, Tacknaf)	216,526	-	-	-	-	-	-	-	-	-	-	-	216,526	346,409
3	Rent & Recreation Allowance (United Land Port, Tacknaf)	-	-	-	-	-	-	-	-	-	-	-	-	-	42,610
4	Service & Supply (United Land Port, Tacknaf)	20,091	-	-	-	-	-	-	-	-	-	-	-	20,091	27,881
5	Incentive Bonus (United Land Port, Tacknaf)	282,000	-	-	-	-	-	-	-	-	-	-	-	282,000	100,000
6	TA/DA (United Land Port, Tacknaf)	32,621	-	-	-	-	-	-	-	-	-	-	-	32,621	19,366
xv.	Administrative Expenses (Bibir Bazar Land Port)														
1	Salary & Allowance (Bibir Bazar Land Port)	2,627,924	-	-	-	-	-	-	-	-	-	-	-	2,627,924	1,760,930
2	Overtime (Bibir Bazar Land Port)	162,003	-	-	-	-	-	-	-	-	-	-	-	162,003	691,169
3	Rent & Recreation Allowance (Bibir Bazar Land Port)	15,940	-	-	-	-	-	-	-	-	-	-	-	15,940	27,430
4	Incentive Bonus (Bibir Bazar Land Port)	282,000	-	-	-	-	-	-	-	-	-	-	-	282,000	175,000
5	Source Tax (Bibir Bazar Land Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	TA/DA (Bibir Bazar Land Port)	36,442	-	-	-	-	-	-	-	-	-	-	-	36,442	10,023
xvi.	Administrative Expenses (Bangla Bandha Port, Panchagar)														
1	Salary & Allowance (Bangla Bandha Port, Panchagar)	1,614,730	-	-	-	-	-	-	-	-	-	-	-	1,614,730	2,175,642
2	Overtime (Bangla Bandha Port, Panchagar)	128,104	-	-	-	-	-	-	-	-	-	-	-	128,104	517,535
3	Rent & Recreation Allowance (Bangla Bandha Port, Panchagar)	-	-	-	-	-	-	-	-	-	-	-	-	-	97,030
4	Source Tax (Bangla Bandha Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Excise Duty (Bangla Bandha Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Charges & Commission (Bangla Bandha Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Incentive Bonus (Bangla Bandha Port, Panchagar)	329,000	-	-	-	-	-	-	-	-	-	-	-	329,000	175,000
8	TA/DA (Bangla Bandha Port, Panchagar)	56,787	-	-	-	-	-	-	-	-	-	-	-	56,787	44,360
xvii.	Administrative Expenses (Balla Port)														
1	Salary & Allowance (Balla Port)	2,059,085	-	-	-	-	-	-	-	-	-	-	-	2,059,085	1,15,740
2	Incentive Bonus (Balla Port)	141,000	-	-	-	-	-	-	-	-	-	-	-	141,000	-
3	Overtime (Balla Port)	109,208	-	-	-	-	-	-	-	-	-	-	-	109,208	-
4	TA/DA (Balla Port)	7,360	-	-	-	-	-	-	-	-	-	-	-	7,360	-
xviii.	Administrative Expenses (Dhanua-Kamalpur Port)														
1	Salary & Allowance (Dhanua-Kamalpur Port)	2,093,759	-	-	-	-	-	-	-	-	-	-	-	2,093,759	290,136
2	Incentive Bonus (Dhanua-Kamalpur Port)	341,000	-	-	-	-	-	-	-	-	-	-	-	341,000	-
3	Overtime (Dhanua-Kamalpur Port)	130,702	-	-	-	-	-	-	-	-	-	-	-	130,702	-
4	Service & Supply (Dhanua-Kamalpur Port)	41,013	-	-	-	-	-	-	-	-	-	-	-	41,013	-
5	TA/DA (Dhanua-Kamalpur Port)	44,509	-	-	-	-	-	-	-	-	-	-	-	44,509	-
6	Bank Charge & Commission (Dhanua-Kamalpur Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Source Tax (Dhanua-Kamalpur Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Excise Duty (Dhanua-Kamalpur Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
xix.	Administrative Expenses (Ramghor Port)														
1	Salary & Allowance (Ramghor Port)	3,107,273	-	-	-	-	-	-	-	-	-	-	-	3,107,273	693,338
2	Incentive Bonus (Ramghor Port)	188,000	-	-	-	-	-	-	-	-	-	-	-	188,000	-
3	Overtime (Ramghor Port)	54,335	-	-	-	-	-	-	-	-	-	-	-	54,335	-
4	Rent & Recreation Allowance (Ramghor Port)	30,990	-	-	-	-	-	-	-	-	-	-	-	30,990	-
5	Stationary (Ramghor Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	41,983
6	TA/DA (Ramghor Port)	103,342	-	-	-	-	-	-	-	-	-	-	-	103,342	7,820
xx.	Administrative Expenses (Biroi Port)														
1	Salary & Allowance (Biroi Port)	198,294	-	-	-	-	-	-	-	-	-	-	-	198,294	-
2	Overtime (Biroi Port)	40,383	-	-	-	-	-	-	-	-	-	-	-	40,383	-
3	Incentive Bonus (Biroi Port)	94,000	-	-	-	-	-	-	-	-	-	-	-	94,000	100,000
xxi.	Administrative Expenses (Dorshana Port)														
1	Salary & Allowance (Dorshana Port)	196,625	-	-	-	-	-	-	-	-	-	-	-	196,625	-



SL. No.	Particulars	Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraitoli Port	Sheola Port	Dhanna-Kamalpur Port	Balance as on 30 June 2024	Balance as on 30 June 2023
2	Overtime (Dorshana Port)	35,483	-	-	-	-	-	-	-	-	-	-	-	25,483	-
3	Incentive Bonus (Dorshana Port)	94,000	-	-	-	-	-	-	-	-	-	-	-	94,000	100,000
	E. Repair & Maintenance (All Port)	22,743,594	333,171	-	-	-	-	-	-	-	-	-	-	23,076,765	15,620,969
1	Repair of Office Equipment (Head Office)	354,292	-	-	-	-	-	-	-	-	-	-	-	354,292	380,898
2	Repair of Other Building & Infrastructure (Head Office)	816,004	-	-	-	-	-	-	-	-	-	-	-	816,004	405,834
3	Repair of Car (Head Office)	360,419	-	-	-	-	-	-	-	-	-	-	-	360,419	436,416
1	Repair of Information & Communication (Benapole Port)	391,003	173,662	-	-	-	-	-	-	-	-	-	-	564,665	1,498,517
2	Repair of Other Building & Infrastructure (Benapole Port)	9,258,055	-	-	-	-	-	-	-	-	-	-	-	9,258,055	2,471,207
3	Repair of Machine & Equipment (Benapole Port)	1,621,019	-	-	-	-	-	-	-	-	-	-	-	1,621,019	1,120,698
4	Repair of Electronic Infrastructure (Benapole Port)	1,947,727	-	-	-	-	-	-	-	-	-	-	-	1,947,727	1,039,230
5	Repair of Fire Jeep/Car (Benapole Port)	-	159,509	-	-	-	-	-	-	-	-	-	-	159,509	-
1	Repair of Electronic Infrastructure (Burimari Port)	102,366	-	-	-	-	-	-	-	-	-	-	-	102,366	365,749
2	Repair of Other Building & Infrastructure (Burimari Port)	789,973	-	-	-	-	-	-	-	-	-	-	-	789,973	35,467
3	Repair of Office Equipment (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Repair of Machine & Equipment (Burimari Port)	811,277	-	-	-	-	-	-	-	-	-	-	-	811,277	2,494,671
1	Repair of Other Building & Infrastructure (Akhawara Port)	124,258	-	-	-	-	-	-	-	-	-	-	-	124,258	253,666
2	Repair of Office Equipment (Akhawara Port)	277,283	-	-	-	-	-	-	-	-	-	-	-	277,283	21,620
3	Repair of Machine & Equipment (Akhawara Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	154,500
4	Repair of Electrical Infrastructure (Akhawara Port)	31,923	-	-	-	-	-	-	-	-	-	-	-	31,923	449,031
1	Repair of Electronic Infrastructure (Bhomra Port)	500,000	-	-	-	-	-	-	-	-	-	-	-	500,000	271,639
2	Repair of Machine & Equipment (Bhomra Port)	800,000	-	-	-	-	-	-	-	-	-	-	-	800,000	1,878,778
3	Repair of Other Building & Infrastructure (Bhomra Port)	1,320,173	-	-	-	-	-	-	-	-	-	-	-	1,320,173	992,386
1	Repair of Electric Infrastructure (Nakugaon Port)	155,474	-	-	-	-	-	-	-	-	-	-	-	155,474	137,130
2	Repair of Machine & Equipment (Nakugaon Port)	358,650	-	-	-	-	-	-	-	-	-	-	-	358,650	5,785
3	Repair of Other Building & Infrastructure (Nakugaon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Repair of Electronic Infrastructure (Sonahat Port)	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	241,146
2	Repair of Machine & Equipment (Sonahat Port)	464,850	-	-	-	-	-	-	-	-	-	-	-	464,850	80,100
3	Repair of Other Building & Infrastructure (Sonahat Port)	681,927	-	-	-	-	-	-	-	-	-	-	-	681,927	208,567
1	Repair of Electronic Infrastructure (Tamabil Port)	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	335,107
2	Repair of Machine & Equipment (Tamabil Port)	552,969	-	-	-	-	-	-	-	-	-	-	-	552,969	244,500
3	Repair of Office Equipment (Tamabil Port)	203,860	-	-	-	-	-	-	-	-	-	-	-	203,860	19,540
4	Repair of Other Building & Infrastructure (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Repairs & Maintenance (Gobrakura Koraitoli Port)	220,092	-	-	-	-	-	-	-	-	-	-	-	220,092	134,045
	F. Capital Expenditure (All Port)	265,863,670	-	-	-	-	-	-	-	-	-	-	-	265,863,670	187,595,913
1	SASEC IT PSD Project (Head Office)	800,000	-	-	-	-	-	-	-	-	-	-	-	800,000	1,000,000
2	Computer & Relivants (Head Office)	965,682	-	-	-	-	-	-	-	-	-	-	-	965,682	153,029
3	Furniture & Office Equipment (Head Office)	372,735	-	-	-	-	-	-	-	-	-	-	-	372,735	280,064
4	Computer Software & E-Service (Head Office)	992,400	-	-	-	-	-	-	-	-	-	-	-	992,400	-
5	Information & Communication (Head Office)	295,787	-	-	-	-	-	-	-	-	-	-	-	295,787	-
6	Consultancy (Head Office)	750,000	-	-	-	-	-	-	-	-	-	-	-	750,000	-
7	Other Capitalised Expenses (Head Office)	2,283,123	-	-	-	-	-	-	-	-	-	-	-	2,283,123	-
1	Automation (Benapole Port)	2,980,178	-	-	-	-	-	-	-	-	-	-	-	2,980,178	8,981,500
2	Electronical Equipment (Benapole Port)	2,094,538	-	-	-	-	-	-	-	-	-	-	-	2,094,538	204,180
3	ICT Equipments (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	189,900
4	Computer & Relivants (Benapole Port)	990,388	-	-	-	-	-	-	-	-	-	-	-	990,388	-
5	Consultancy (Benapole Port)	440,323	-	-	-	-	-	-	-	-	-	-	-	440,323	-
6	Furniture (Benapole Port)	287,260	-	-	-	-	-	-	-	-	-	-	-	287,260	-
7	Other Building & Infrastructure (Benapole Port)	443,881	-	-	-	-	-	-	-	-	-	-	-	443,881	438,831
1	Roofing (Bhomra Port)	951,833	-	-	-	-	-	-	-	-	-	-	-	951,833	442,942
2	Other Building & Infrastructure (Bhomra Port)	64,000	-	-	-	-	-	-	-	-	-	-	-	64,000	-
3	Computer & Relivants (Bhomra Port)	152,900	-	-	-	-	-	-	-	-	-	-	-	152,900	-
4	Solar Panel (Bhomra Port)	19,000,000	-	-	-	-	-	-	-	-	-	-	-	19,000,000	-
5	Land Scaping (Bhomra Port)	367,840	-	-	-	-	-	-	-	-	-	-	-	367,840	-
6	Furniture (Bhomra Port)	443,381	-	-	-	-	-	-	-	-	-	-	-	443,381	-
7	Shed (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Land Acquisition (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	82,814,860



Sl. No.	Particulars	Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugan Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port	Sheola Port	Dhanua-Kamalpur Port	Balance as on 30 June 2024	Balance as on 30 June 2023
IV. Fixed Assets (Burimari Port)															
1	Other Building & Infrastructure (Burimari Port)	3,600,000	-	-	-	-	-	-	-	-	-	-	-	3,600,000	1,512,027
2	Computer & Relivants (Burimari Port)	972,572	-	-	-	-	-	-	-	-	-	-	-	972,572	-
3	Electronical Equipments (Burimari Port)	3,469,125	-	-	-	-	-	-	-	-	-	-	-	3,469,125	-
4	Roads & Highway (Burimari Port)	82,674,453	-	-	-	-	-	-	-	-	-	-	-	82,674,453	-
5	Furniture (Burimari Port)	455,500	-	-	-	-	-	-	-	-	-	-	-	455,500	-
V. Fixed Assets (Gobrakura Koraituli Port)															
1	Other Building & Infrastructure (Gobrakura Koraituli Port)	6,644,447	-	-	-	-	-	-	-	-	-	-	-	6,644,447	500,000
2	Roads & Highway (Gobrakura Koraituli Port)	262,169	-	-	-	-	-	-	-	-	-	-	-	262,169	-
VI. Fixed Assets (Nakugan Port)															
1	Electronical Equipments (Nakugan Port)	161,598	-	-	-	-	-	-	-	-	-	-	-	161,598	1,450,764
2	Computer & Relivants (Nakugan Port)	486,710	-	-	-	-	-	-	-	-	-	-	-	486,710	-
3	Furniture (Nakugan Port)	19,872,802	-	-	-	-	-	-	-	-	-	-	-	19,872,802	22,467,829
4	Roads & Highway (Nakugan Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Fixed Assets (Sonahat Port)															
1	Protection Wall (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	9,336,940
2	Health Provision & Water Supply (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	758,237
3	Other Building & Infrastructure (Sonahat Port)	9,277,692	-	-	-	-	-	-	-	-	-	-	-	9,277,692	-
4	Computer & Relivants (Sonahat Port)	161,598	-	-	-	-	-	-	-	-	-	-	-	161,598	-
5	Roads & Highway (Sonahat Port)	23,504,271	-	-	-	-	-	-	-	-	-	-	-	23,504,271	-
VIII. Fixed Assets (Akhawara Port)															
1	Furniture (Akhawara Port)	216,890	-	-	-	-	-	-	-	-	-	-	-	216,890	-
2	Land Acquisition (Akhawara Port)	76,718,840	-	-	-	-	-	-	-	-	-	-	-	76,718,840	-
3	Computer & Relivants (Akhawara Port)	161,598	-	-	-	-	-	-	-	-	-	-	-	161,598	-
4	Electronical Equipments (Akhawara Port)	105,700	-	-	-	-	-	-	-	-	-	-	-	105,700	-
5	Health Provision & Water Supply (Akhawara Port)	7,000	-	-	-	-	-	-	-	-	-	-	-	7,000	-
IX. Fixed Assets (Panama Hill Port)															
1	Computer & Relivants (Panama Hill Port)	827,190	-	-	-	-	-	-	-	-	-	-	-	827,190	-
X. Fixed Assets (United Land Port, Tacknaf)															
1	Computer & Relivants (United Land Port, Tacknaf)	771,070	-	-	-	-	-	-	-	-	-	-	-	771,070	-
XI. Fixed Assets (Tamabil Port)															
1	Computer & Relivants (Tamabil Port)	323,196	-	-	-	-	-	-	-	-	-	-	-	323,196	-
2	Furniture (Tamabil Port)	219,000	-	-	-	-	-	-	-	-	-	-	-	219,000	-
3	Solar Panel (Tamabil Port)	294,000	-	-	-	-	-	-	-	-	-	-	-	294,000	-
4	Other Building & Infrastructure (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	5,957,948
II. Investment															
1	FDR	3,240,000,000	41,801,556	20,000,000	-	-	-	-	-	-	-	-	-	3,317,630,920	678,507,297
2	TDS on FDR Interest	15,024,519	40,000,000	20,000,000	-	-	-	-	-	-	-	-	-	3,300,000,000	670,000,000
3	Excise Duty on FDR	804,845	1,656,556	-	-	-	-	-	-	-	-	-	-	16,681,075	7,527,297
			145,000	-	-	-	-	-	-	-	-	-	-	949,845	980,000
		11,151,927	-	-	-	-	-	-	-	-	-	-	-	11,151,927	8,674,975
I. Other Expenses															
1	Water & Sewerage	1,660	-	-	-	-	-	-	-	-	-	-	-	1,660	1,560
2	Welfare Fund (Prasion)	9,350	-	-	-	-	-	-	-	-	-	-	-	9,350	9,750
3	Group Insurance	6,900	-	-	-	-	-	-	-	-	-	-	-	6,900	6,500
4	House Rent (For Salary Deduction)	899,558	-	-	-	-	-	-	-	-	-	-	-	899,558	933,400
5	Gas Bill (For Salary Deduction)	25,920	-	-	-	-	-	-	-	-	-	-	-	25,920	25,920
6	Car Installment (For Salary Deduction)	609,040	-	-	-	-	-	-	-	-	-	-	-	609,040	632,381
7	Salary Deduction (GPF BSBK)	8,363,145	-	-	-	-	-	-	-	-	-	-	-	8,363,145	5,582,529
8	Salary Deduction for Payments (GPF of Prasion)	875,180	-	-	-	-	-	-	-	-	-	-	-	875,180	1,074,600
9	Municipal Tax (Prasion)	350	-	-	-	-	-	-	-	-	-	-	-	350	240
10	Other Deduction (Prasion)	29,424	-	-	-	-	-	-	-	-	-	-	-	29,424	13,265
11	GPF Loan Installment	160,000	-	-	-	-	-	-	-	-	-	-	-	160,000	250,000
12	Income Tax (Source)	171,400	-	-	-	-	-	-	-	-	-	-	-	171,400	-
13	Salary Deduction Income Tax Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	144,800
III. Advance Payment															
1	Advance Income Tax Payment	370,000,000	-	-	-	-	-	-	-	-	-	-	-	370,000,000	433,572,026
2	Advance Payment for Office Work	14,958,185	-	-	-	-	-	-	-	-	-	-	-	14,958,185	420,000,000
3	Transfer to Janata Bank PLC (SND-321/05)	30,000,000	-	-	-	-	-	-	-	-	-	-	-	30,000,000	13,572,026
4	Transfer to Burimari	20,000,000	-	-	-	-	-	-	-	-	-	-	-	20,000,000	-
5	Transfer to Janata Bank PLC (SND-9080)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Transfer to Sonali Bank PLC (SND-641)	105,000,000	-	-	-	-	-	-	-	-	-	-	-	105,000,000	-
7	Transfer to Sonali Bank PLC (SND-52)	205,700,000	-	-	-	-	-	-	-	-	-	-	-	205,700,000	-
8	Cash Deposit into Sonali Bank PLC (SND-52)	651,753	-	-	-	-	-	-	-	-	-	-	-	651,753	-
9	Transfer to Sonali Bank PLC (SND-53)	19,100,000	-	-	-	-	-	-	-	-	-	-	-	19,100,000	-



SL. No.	Particulars	Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakigon Port	Tanabill Port	Sonahat Port	Belonla Port	Gobrakura-Koraitoll Port	Sheela Port	Dhamua-Kumalpur Port	Balance as on 30 June 2024	Balance as on 30 June 2023
K	Deduction Payment/Refund	7,602,828	-	-	-	-	-	-	-	-	-	-	-	7,602,828	2,469,944
1	Security Deposit Refund	7,602,828	-	-	-	-	-	-	-	-	-	-	-	7,602,828	2,469,944
	Total Expenses This Year	5,578,460,433	1,007,530,804	603,720,536	16,002,973	466,910,933	84,549,228	331,575,201	192,586,483	1,404,429	10,030,326	68,552,212	2,010,579	8,363,333,137	4,382,404,321
L	Closing Balance	107,100,383	37,483,576	40,974,134	546,161	24,456,169	6,732,576	23,199,599	15,399,771	279,484	3,525,868	2,835,045	1,802,514	264,363,280	1,788,485,511
1	Cash in Hand	149,247	-	-	-	-	-	-	-	-	-	-	-	149,247	33,561
2	Cash at Bank	106,959,136	37,483,576	40,974,134	546,161	24,456,169	6,732,576	23,199,599	15,399,771	279,484	3,525,868	2,835,045	1,802,514	264,214,033	1,788,451,950
	Total	5,685,560,816	1,045,014,379	644,694,670	16,549,134	491,367,102	91,300,804	354,774,801	207,986,254	1,683,913	13,556,193	71,387,257	3,813,094	8,627,696,417	6,170,889,832

(Signature)

শাহাদাতুল হক
উপ-পরিচালক (ক্রমিক)

Place: Dhaka
Date: 24 Jan 2025

(Signature)
Mohammad Hashim Iqbal Chowdhury
(Deputy Secretary)
Director (Audit)
Bangladesh Land Port Authority

(Signature)
Director (Accounts)
পরিচালক (হিসাব)
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ
ঢাকা



BANGLADESH LAND PORT AUTHORITY (BLPA)
Notes to the Financial Statements
 For the year ended 30 June 2024

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 (BLPA) till FY 2018-19. Of the declared land ports namely Benapole Port, Sonamasjid Port, Hili Port, Teknaf Port, Bibibazar Port, Bangla Bandha Port, Birol Port, Burimari Port, Tamabil Port, Akhawara Port, Bhomra Port, Darshana Port, Belonia Port, Nakugaon Port, Ramgarh Port, Gobraakura-Koraituli Port, Sonahat Port, Tagamukh Port, Chilahati Port, Daulatganj Port, Sheola Port, Dhanua-Kamalpur Port, Balla Port and Bholagonj Port. These ports are under the administrative control of the Bangladesh Land Ports Authority (BLPA). At present out of 24 land ports, 05 land ports such as Bangla Bandha Port, Sonamosjid Port, Hili Port, Teknaf Port, and Bibirbazar Port are being operating by Private Port Operators. 07 land ports such as Benapole Port, Burimari Port, Akhawara Port, Bhomra Port, Tamabil Port, Nakugaon Port and Sonahat Port are being directly operating by Bangladesh Land Ports Authority (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.

1.01 Running (Own Operated) Land Port

- | | |
|-------------------------------------|-------------------------------|
| 1. Benapole Port, Jessore | 2. Burimari Port, Lalmonirhat |
| 3. Bhomra Port, Shatkhira | 4. Tamabil Port, Sylhet |
| 5. Sonahat Port, Kurigram | 6. Nakugaon Port, Sherpur |
| 7. Akhawara Port, Brahmanbaria | 8. Belonia Port, Feni |
| 9. Gobraakura-Koraitoli, Mymensingh | 10. Sheola Port, Sylhet |
| 11. Dhanua-Kamalpur, Jamalpur | |

1.02 Running (BOT Operated) Land Port

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

1.03 Under Development Land Port

- | | |
|-------------------------------|--------------------------------|
| 1. Ramgarh Port, Khagrachhari | 2. Balla Port, Hobiganj |
| 3. Birol Port, Dinajpur | 4. Darshana Port, Chuadanga |
| 5. Chilahati Port, Nilphamari | 6. Bholagonj Port, Sylhet |
| 9. Tegamukh Port, Chittagong | 10. Daulatganj Port, Chuadanga |
| 11. Bokshigonj Port, Jamalpur | |

1.04 Proposed Land Port

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

1.05 Vision and Mission

1.05.01 Vision

Facilitating export-import through land routes.

1.05.02 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:

2.01 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.

2.02 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

3.01 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 Port, Akhawara Port, Bhomra Port, Nakuguan Port, Tamabil Port, Sonahat Port, Belonia Port, GobraKura-Koraituli Port, Sheola Port and Dhanua-Kamalpur Port at the end of the financial year consolidated financial statements have been prepared to depict the overall position of the organization at a glance.

3.02 Property, Plant & Equipment

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

3.03 Depreciation

Depreciation on property, plant and equipment is provided using the rates prescribed by the Authority. Additions made during the year are depreciated for a full financial year, irrespective of the date of acquisition.

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%

3.04 Provision for Income Tax

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

3.05 Functional and Presentational Currency

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

3.06 Reporting Period

These financial statements of the Company cover the financial year from 01 July 2023 to 30 June 2024 with comparative figures for the financial year from 01 July 2022 to 30 June 2023 is followed consistently.

3.07 Events after the Reporting Period

Events after the financial position date that provide additional information about the Organization'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.

3.08 General

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

3.09 Prior Period Error and Restatement of Comparative Information

During the year, the Organization identified that the assets procured under the SASEC Road Connectivity Project, financed by the Asian Development Bank (ADB) under the Government of Bangladesh, were not fully recognized in the Financial Statements of the previous year. The omission resulted in an understatement of Project Assets and the corresponding Loan liability. In accordance with applicable public sector accounting standards, the comparative figures have been restated to reflect the correction of this prior period error. The restatement increased SASEC Road Connectivity Project (Work in progress) by BDT. 807,132,253 and increased Long Term Loan by BDT 1,107,132,253 (including accrued finance expense of BDT 89,560,217) as at 30 June 2023. As per the loan agreement and repayment schedule, loan repayment commenced from FY 2018-2019; however, repayments have been recognized in the Financial Statements from FY 2022-2023. Installments previously recorded as assets have been adjusted against the loan balance accordingly. Breakdown of the restatement below:

Particular	Balance as on 30 June 2024	Balance as on 30 June 2023 (Restated)	Balance as on 30 June 2023
Cost:			
3.09.01 SASEC Road Connectivity Project (Work in progress): BDT 1,107,132,253			
Opening Balance (SASEC Road Connectivity Project)	1,107,132,253	-	-
Add: Addition during the year	-	1,107,132,253	300,000,000
	1,107,132,253	1,107,132,253	300,000,000
Accumulated Depreciation:			
Opening Balance	-	-	-
Add: Depreciation Charged during the year	-	-	-
Less: Adjustment during the year	-	-	-
	-	-	-
Written Down Value (WDV)	1,107,132,253	1,107,132,253	300,000,000
3.09.02 Long Term Loan: BDT 693,690,794			
Opening Balance	807,132,253	1,107,132,253	-
SASEC Road Connectivity Project	807,132,253	1,107,132,253	-
Addition During the year	-	-	-
	113,441,459	300,000,000	-
Less: Principal Payment during this year	113,441,459	300,000,000	-
DSL Loan installment payment	-	-	-
DSL Loan installment payment	-	-	-
	693,690,794	807,132,253	-
Principal Outstanding			
Opening Interest Balance	89,560,217	-	-
Add: Accrued Interest	11,477,817	89,560,217	-
Less: Interest Paid	101,038,033	-	-
	-	89,560,217	-
Interest Outstanding			
Closing Balance	693,690,794	896,692,470	-
3.09.03 Provision during this year: BDT 338,231,471			
Net Profit before Tax	1,442,486,099	1,595,977,082	1,685,537,299
Provision for Income Tax @ 25% on Net Profit before Tax	360,621,525	398,994,270	421,384,325
Excess provision for Income tax	-	22,390,054	-
Prior period excess provision for Income tax adjustment	(22,390,054)	-	-
Closing Balance	338,231,471	421,384,324	421,384,325

During the year, the Organization recognized a prior period adjustment relating to finance costs of the previous year which had not been accrued earlier. As the income tax return for that year had already been submitted based on previously reported figures, the related tax impact amounting to BDT 22,390,054 has been recognized in the current year's income tax expense.

BANGLADESH LAND PORT AUTHORITY (BLPA)
 Notes to the Financial Statements
 For the year ended 30 June 2024

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2024	Balance as on 30 June 2023
4.00	Property, Plant & Equipment: BDT 1,495,253,033		
	Cost:		
	Opening Balance	2,083,786,446	1,885,837,736
	Add: Addition during the year	283,802,952	197,948,710
	Less: Adjustment during the year	-	-
		2,367,589,398	2,083,786,446
	Accumulated Depreciation:		
	Opening Balance	798,567,677	737,703,888
	Add: Depreciation Charged during the year	73,768,688	60,863,789
	Less: Adjustment during the year	-	-
		872,336,365	798,567,677
	Written Down Value (WDV)	1,495,253,033	1,285,218,769
	<i>***Detail of Property, Plant & Equipment have been shown in Annexure-A***</i>		
5.00	SASEC Road Connectivity Project (Work in progress): BDT 1,107,132,253		
	Cost:		
	Opening Balance (SASEC Road Connectivity Project)	1,107,132,253	-
	Add: Addition during the year	-	1,107,132,253
		1,107,132,253	1,107,132,253
	Accumulated Depreciation:		
	Opening Balance	-	-
	Add: Depreciation Charged during the year	-	-
	Less: Adjustment during the year	-	-
		-	-
	Written Down Value (WDV)	1,107,132,253	1,107,132,253
6.00	Investment in FDR: BDT 7,749,496,943		
	Opening Balance	5,426,451,349	5,143,941,324
	Add: Addition during the year	3,300,000,000	670,000,000
	Add: Interest during the year	389,925,074	311,637,346
		9,116,376,423	6,125,578,670
	Less: Encashment of FDR	1,225,275,416	618,845,096
	Less: Encashment of Interest on FDR this year	56,546,477	29,366,435
	Less: TDS of Interest Charge	81,047,741	47,121,437
	Less: Excise Duty on FDR	4,009,845	3,794,352
	Closing Balance	7,749,496,943	5,426,451,349
7.00	Advances, Deposits and Prepayments: BDT 16,778,992		
	Opening Balance	14,565,348	9,871,944
	Add: Payment during this year	14,958,185	13,572,026
		29,523,533	23,443,970
	Less: Adjustment during the year	12,371,772	8,454,910
	Less: Realized during this year	372,769	423,712
	Closing Balance	16,778,992	14,565,348
8.00	Short Term Loan (Project): BDT 647,343,922		
	Opening Balance	845,868,891	1,038,693,510
	Belonia Port Development Project	371,872	371,872
	BRCP Project	163,614,444	206,439,063
	Vehicle Terminal Project Loan (Benapole Port)	681,882,575	831,882,575
	Volagonj Project	-	-
	Add: Payment during this year	79,450,000	-
	Vehicle Terminal Project Loan (Benapole Port)	-	-
	BRCP Project	-	-
	Loan Paid to Access Project	1,000,000	-
	Volagonj Project	78,450,000	-
	Belonia Port Development Project	-	-
		925,318,891	1,038,693,510
	Less: Adjustment during the year	277,974,969	192,824,619
	Belonia Port Development Project Loan Recovery	-	-
	Volagonj Project Loan Recovery	78,450,000	-
	BRCP Loan Recovery	100,000	42,824,619
	Vehicle Terminal Project Loan Recovery (Benapole Port)	199,424,969	150,000,000
	Closing Balance	647,343,922	845,868,891

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2024	Balance as on 30 June 2023
9.00 Trade and Other Receivable: BDT 50,024,125			
Sonamasjid Port	9.01	19,332,409	27,593,867
Panama Hili Port	9.02	10,086,833	11,882,252
United Land Port, Tacknaf	9.03	1,483,536	1,947,567
Bibir Bazar Land Port	9.04	14,276,989	12,400,459
Bangla Bandha Port, Panchagar	9.05	4,844,359	5,165,764
Closing Balance		50,024,125	58,989,909
9.01 Sonamasjid Port: BDT 19,332,409			
Opening Balance		27,593,867	31,653,180
Add: Income during this year		105,806,474	106,123,723
		133,400,341	137,776,903
Less: Received during this year		111,694,932	107,810,036
Less: Income Adjustment during this year		2,373,000	2,373,000
Closing Balance		19,332,409	27,593,867
9.02 Panama Hili Port: BDT 10,086,833			
Opening Balance		11,882,252	17,217,319
Add: Income during this year		43,823,124	68,701,057
		55,705,375	85,918,376
Less: Income Adjustment during this year		1,425,000	1,425,000
Less: Received during this year		44,193,543	72,611,124
Closing Balance		10,086,833	11,882,252
9.03 United Land Port, Tacknaf: BDT 1,483,536			
Opening Balance		1,947,567	10,242,830
Add: Income during this year		52,867,933	77,447,427
		54,815,500	87,690,257
Less: Income Adjustment during this year		-	-
Less: Received during this year		53,331,964	85,742,690
Closing Balance		1,483,536	1,947,567
9.04 Bibir Bazar Land Port: BDT 14,276,989			
Opening Balance		12,400,459	10,708,654
Add: Income during this year		2,183,668	1,924,372
		14,584,127	12,633,026
Less: Income Adjustment during this year		-	-
Less: Received during this year		307,138	232,567
Closing Balance		14,276,989	12,400,459
9.05 Bangla Bandha Port, Panchagar: BDT 4,844,359			
Opening Balance		5,165,764	5,180,626
Add: Income during this year		38,820,133	42,062,742
		43,985,897	47,243,368
Less: Income Adjustment during this year		362,500	362,500
Less: Received during this year		38,779,038	41,715,104
Closing Balance		4,844,359	5,165,764
10.00 Advance Income Tax: BDT 2,161,759,034			
Opening Balance		1,708,493,787	1,235,925,995
Add: Addition during the year	10.01	453,265,247	472,567,792
Add: Previous Year Adjustment (TDS on FDR)		-	-
		2,161,759,034	1,708,493,787
Less: Adjustment during the year		-	-
Closing Balance		2,161,759,034	1,708,493,787
10.01 Addition During the Year: BDT 453,265,247			
Advance Income Tax U/S 64 (Assessment year 2023-24)		370,000,000	420,000,000
TDS on FDR Interest		81,047,741	47,121,437
TDS on Bank Interest		2,217,505	5,446,354
Closing Balance		453,265,247	472,567,792
11.00 Cash and Cash Equivalents: BDT 293,246,138			
Cash in Hand	11.01	149,247	33,561
Cash at Bank	11.02	293,096,891	1,807,401,320
Closing Balance		293,246,138	1,807,434,881

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2024	Balance as on 30 June 2023
11.01	Cash in Hand: BDT 149,247		
	01. Head Office	149,247	33,561
	02. Benapole Port	-	-
	03. Burimary Port	-	-
	04. Akhawara Port	-	-
	05. Bhomra Port	-	-
	06. Nakugaon Port	-	-
	07. Tamabil Port	-	-
	08. Sonahat Port	-	-
	09. Belonia Port	-	-
	10. Gobrakura-Koraituli Port	-	-
	11. Sheola Port	-	-
	12. Dhanua-Kamalpur Port	-	-
	Closing Balance	149,247	33,561
11.02	Cash at Bank: BDT 293,096,891		
	Head Office:	106,959,136	1,090,136,595
	1. Janata Bank PLC, Bangla Motor Branch, STD A/C No.: 100008689177	982,483	501,087,998
	2. Sonali Bank PLC, Karwan Bazar Branch, SND A/C No.: 0117236000641	39,355,824	463,305,653
	3. Sonali Bank PLC, Comilla Corporate Branch, SNDS A/C No.: 1309436000737	397,670	2,284,935
	4. Sonali Bank PLC, Public Service Commission Branch, SND A/C No.: 0110703000053	1,376,033	-
	5. Sonali Bank PLC (Karwan Bazar Branch-Dhaka)-CD-2030/2038	2,302	2,302
	6. Sonali Bank PLC, Sonamasjid Branch, STD A/C No.: 4709236000067	8,047,208	53,704,705
	7. Sonali Bank PLC, Hakimpur Branch, SNDS A/C No.: 1812736000076	1,821,612	38,006,760
	8. Jumuna Bank PLC (Gulshan Branch-Dhaka)-STD- 420	1,742	1,742
	9. NCC Bank PLC (Motejeel Branch-Dhaka)-SND-006/895	9,168	9,168
	10. Janata Bank PLC, University Grants Comm Branch, SND A/C No.: 0100245479080	43,676,327	-
	11. Sonali Bank PLC, Public Service Commission Branch, SND A/C No.: 0110703000052	5,318,767	-
	12. Sonali Bank PLC, Banglabandha Sthalbandar Branch, SND A/C No.: 1922403000001	5,970,000	31,733,332
	Benapole Port:	37,483,576	211,652,395
	1. Janata Bank PLC, Benapole Branch, CDGOV A/C No.: 0100019690797	717	717
	2. Sonali Bank PLC, Benapole Branch, CAGOV A/C No.: 2306902001308	4,779,222	40,612,038
	3. Janata Bank PLC, Benapole Branch, SND A/C No.: 0100019669321	32,703,636	171,039,639
	Burimary Port:	40,974,134	119,118,666
	Janata Bank PLC, Burimary Branch, SND A/C No.: 0100088217360	40,974,134	119,118,666
	Akhawara Port:	546,161	9,747,078
	Sonali Bank PLC, Akhaura Branch, SND A/C No.: 1401004000828	546,161	9,747,078
	Bhomra Port:	24,456,169	179,766,991
	1. Sonali Bank PLC, Bhomra Branch, SND A/C No.: 2821110000002	1,143,147	179,766,991
	2. One Bank PLC, Bhomra Branch, SND A/C No.: 0463000000469	23,313,022	-
	Nakugaon Port:	6,752,576	35,509,483
	Sonali Bank PLC, Nalitabari Sherpur Branch, SNDS A/C No.: 6205110000056	6,752,576	35,509,483
	Tamabil Port:	23,199,599	55,933,146
	Agrani Bank PLC, Tamabil Branch, STD A/C No.: 0200011063632	23,199,599	55,933,146
	Sonahat Port:	15,399,771	71,418,642
	Janata Bank PLC, Bhurungamari Branch, SND A/C No.: 0100135036531	15,399,771	71,418,642
	Belonia Port:	279,484	502,264
	Janata Bank PLC, Parashuram Branch, SND A/C No.: 0100239257814	279,484	502,264
	Gobrakura-Koraituli Port:	3,525,868	13,231,090
	Agrani Bank PLC, Dhara Bazar Branch, STD A/C No.: 0200018701370	3,525,868	13,231,090
	Sheola Port:	2,835,045	1,435,601
	Agrani Bank PLC, Beani Bazar Branch, STD A/C No.: 020002069961	2,835,045	1,435,601
	Dhanua-Kamalpur Port:	1,802,514	-
	Janata Bank PLC, Dhanua-Kamalpur Branch, SND A/C No.: 0100250928496	1,802,514	-
	VAT Accounts (All Port):	28,882,858	18,949,370
	1. Sonali Bank PLC, Benapole Branch, CAGOV A/C No.: 2306902001309	4,820,215	1,914,644
	2. Janata Bank PLC, Benapole Branch, SND A/C No.: 0100019669372	7,700,397	-
	3. Janata Bank PLC, Burimary Branch, SND A/C No.: 0100088217661	5,399,555	5,394,390
	4. Sonali Bank PLC, Akhawara Branch, SNDS A/C No.: 1401004000839	16,726	17,821
	5. Sonali Bank PLC, Bhomra Branch, SND A/C No.: 2821110000003	2,480	4,909,545

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2024	Balance as on 30 June 2023
	6. One Bank PLC, Bhomra Branch, SND A/C No.: 0463000000489	3,558,995	-
	7. Sonali Bank PLC, Nalitabari Sherpur Branch, SNDS A/C No.: 6205110000057	2,066,069	395,808
	8. Agrani Bank PLC, Tamabil Branch, STD A/C No.: 0200011063791	3,381,143	3,851,317
	9. Janata Bank PLC, Bhurungamari Branch, SND A/C No.: 0100135033248	1,160,458	1,908,901
	10. Janata Bank PLC, Parashuram Branch, SND A/C No.: 0100239283432	6,771	8,372
	11. Agrani Bank PLC, Dhara Bazar Branch, STD A/C No.: 0200018701371	2,036	333,604
	12. Agrani Bank PLC, Beani Bazar Branch, STD A/C No.: 0200020619771	267,672	214,968
	13. Janata Bank PLC, Dhanua-Kamalpur Branch, SND A/C No.: 0100250933996	500,341	-
	Closing Balance	293,096,891	1,807,401,320
12.00	Fund Account: BDT 274,187,504		
	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
	(Closing Balance of BDT 274,187,504 has been carried forward for several years without any movement or reconciliation)		
13.00	Government Equity Fund: BDT 1,658,981		
	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
	(Closing Balance of BDT 1,658,981 has remained unchanged for several years without any movement or reconciliation)		
14.00	Government Loan: BDT 50,000,000		
	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
	(Closing Balance of BDT 50,000,000 has been carried forward for several years without any adjustment)		
15.00	Government Grants: BDT 103,615,815		
	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
	(Closing Balance of BDT 103,615,815 have been carried forward for several years without reconciliation)		
16.00	Reserve & Surplus: BDT 9,507,031,485		
	Opening Balance	8,428,036,366	7,253,443,609
	Add: Excess of Income over Expenditure	1,078,995,120	1,174,592,757
		9,507,031,485	8,428,036,366
	Less: Perior year adjustment	-	-
	Closing Balance	9,507,031,485	8,428,036,366
17.00	Long Term Loan: BDT 693,690,794		
	Opening Balance	807,132,253	1,107,132,253
	SASEC Road Connectivity Project	807,132,253	1,107,132,253
	Addition During the year	-	-
	Less: Principal Payment during this year	113,441,459	300,000,000
	DSL Loan installment payment	113,441,459	300,000,000
	DSL Loan installment payment	-	-
	Principal Outstanding	693,690,794	807,132,253
	Opening Interest Balance	89,560,217	-
	Add: Accrued Interest	11,477,817	89,560,217
	Less: Interest Paid	101,038,033	-
	Interest Outstanding	-	89,560,217
	Closing Balance	693,690,794	896,692,470
18.00	Security Fund (BOT Port): BDT 36,463,000		
	Opening Balance	40,623,500	44,784,000
	Add: Received during this year	-	-
		40,623,500	44,784,000
	Less: Refund during the year	4,160,500	4,160,500
	Closing Balance	36,463,000	40,623,500

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2024	Balance as on 30 June 2023
18.01 Sonamasjid Port: BDT 16,611,000			
	Opening Balance	18,984,000	21,357,000
	Add: Addition during this year	-	-
		18,984,000	21,357,000
	Less: Liquidity Damage	-	-
	Less: Advance Return during this year (Adjustment)	2,373,000	2,373,000
	Closing Balance	16,611,000	18,984,000
18.02 Panama Hili Port: BDT 14,250,000			
	Opening Balance	15,675,000	17,100,000
	Add: Addition during this year	-	-
		15,675,000	17,100,000
	Less: Advance Return during this year (Adjustment)	1,425,000	1,425,000
	Closing Balance	14,250,000	15,675,000
18.03 Bangla Bandha Port, Panchagar: BDT 2,175,000			
	Opening Balance	2,537,500	2,900,000
	Add: Addition during this year	-	-
		2,537,500	2,900,000
	Less: Advance Return during this year (Adjustment)	362,500	362,500
	Closing Balance	2,175,000	2,537,500
18.04 Bibir Bazar Land Port: BDT 5,800,000			
	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
19.00 Liabilities for Expenses: BDT 1,498,176			
	Opening Balance	2,460,275	1,106,008
	Add: Provision for Operating Expenses	22.00 -	-
	Add: Provision for Administrative Expenses	23.00 -	156,250
	Add: Salary deduction & Others received	22.01 9,689,827	9,872,993
		12,150,102	11,135,251
	Less: Outstanding Payment for Operating Expenses	22.00 -	-
	Less: Outstanding Payment for Administrative Expenses	23.00 -	-
	Less: Salary Deduction & Other Payments	29.00 10,651,927	8,674,975
	Closing Balance	1,498,176	2,460,275
20.00 Liabilities for Other Expenses: BDT 68,611,743			
	Security Deposit	20.01 38,571,780	17,043,769
	VAT Account	20.02 793,642	-
	Tax Account	20.03 363,463	101,174
	VAT Account (Port Income)	20.04 28,882,858	18,949,370
	Closing Balance	68,611,743	36,094,313
20.01 Security Deposit: BDT 38,571,780			
	Opening Balance	17,043,769	7,110,752
	Add: Addition during this year (Capital Expenditure)	11,323,627	10,352,797
	Add: Addition during this year (Others)	17,807,212	2,050,164
		46,174,608	19,513,713
	Less: Adjustment during the year	7,602,828	2,469,944
	Closing Balance	38,571,780	17,043,769
20.02 VAT Account (Expenditure): BDT 793,642			
	Opening Balance	-	-
	Add: Addition during this year	68,284,051	52,483,384
		68,284,051	52,483,384
	Less: Adjustment during the year	67,490,409	52,483,384
	Closing Balance	793,642	-
20.03 Tax Account (Expenditure): BDT 363,463			
	Opening Balance	101,174	-
	Add: Addition during this year	55,435,334	42,639,144
		55,536,508	42,639,144
	Less: Adjustment during the year	55,173,045	42,537,970
	Closing Balance	363,463	101,174

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2024	Balance as on 30 June 2023
20.04	VAT Account (All Port): BDT 28,882,858		
	Opening Balance	18,949,370	20,499,083
	Add: VAT Received during the year	323,551,856	215,840,320
	Add: Net Interest Applied	79,257	71,786
		342,580,483	236,411,189
	Less: TDS on Interest	18,441	21,506
	Less: Charges & Commission	7,790	-
	Less: VAT Payment during the year	313,671,394	217,440,313
	Closing Balance	28,882,858	18,949,370
20.04.01	VAT Account (Benapole Port): BDT 12,520,612		
(i)	Sonali Bank PLC, Benapole Branch, CAGOV A/C No.: 2306902001309		
	Opening Balance	1,914,644	1,918,980
	Add: VAT Received during this year	8,151,388	7,313,597
	Add: Net Interest Applied	-	-
		10,066,032	9,232,577
	Less: TDS on Interest	-	-
	Less: Charges & Commission	-	-
	Less: VAT Payment during the year	5,245,817	7,317,933
	Closing Balance	4,820,215	1,914,644
	(ii) Janata Bank PLC, Benapole Branch, SND A/C No.: 0100019669372		
	Opening Balance	-	-
	Add: VAT Received during this year	107,917,290	-
	Add: Net Interest Applied	-	-
		107,917,290	-
	Less: TDS on Interest	-	-
	Less: Charges & Commission	-	-
	Less: VAT Payment during the year	100,216,893	-
	Closing Balance	7,700,397	-
20.04.02	VAT Account (Burimari Port): BDT 5,399,555		
	Opening Balance	5,394,390	7,015,122
	Add: VAT Received during this year	75,523,202	78,999,311
	Add: Net Interest Applied	-	-
		80,917,592	86,014,433
	Less: TDS on Interest	-	-
	Less: Charges & Commission	-	-
	Less: VAT Payment during the year	75,518,037	80,620,043
	Closing Balance	5,399,555	5,394,390
20.04.03	VAT Account (Akhawara Port): BDT 16,726		
	Opening Balance	17,821	46,222
	Add: VAT Received during this year	1,056,103	1,576,686
	Add: Net Interest Applied	-	-
		1,073,924	1,622,908
	Less: TDS on Interest	-	-
	Less: Charges & Commission	-	-
	Less: VAT Payment during the year	1,057,198	1,605,087
	Closing Balance	16,726	17,821
20.04.04	VAT Account (Bhomra Port): BDT 2,480		
(i)	Sonali Bank PLC, Bhomra Branch, SND A/C No.: 2821110000003		
	Opening Balance	4,909,545	5,601,286
	Add: VAT Received during this year	3,009,463	58,503,506
	Add: Net Interest Applied	12,001	68,608
		7,931,009	64,173,400
	Less: TDS on Interest	3,602	20,583
	Less: Charges & Commission	-	-
	Less: VAT Payment during the year	7,924,927	59,243,272
	Closing Balance	2,480	4,909,545
	(ii) One Bank PLC, Bhomra Branch, SND A/C No.: 0463000000489		
	Opening Balance	-	-
	Add: VAT Received during this year	43,680,186	-
	Add: Net Interest Applied	52,819	-
		43,733,005	-
	Less: TDS on Interest	10,564	-
	Less: Charges & Commission	4,150	-
	Less: VAT Payment during the year	40,159,296	-
	Closing Balance	3,558,995	-

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2024	Balance as on 30 June 2023
20.04.05	VAT Account (Nakugaon Port): BDT 2,066,069		
	Opening Balance	395,808	9,813
	Add: VAT Received during this year	7,947,770	3,395,787
	Add: Net Interest Applied	9,227	2,966
		8,352,805	3,408,566
	Less: TDS on Interest	2,769	891
	Less: Charges & Commission	-	-
	Less: VAT Payment during the year	6,283,967	3,011,867
	Closing Balance	2,066,069	395,808
20.04.06	VAT Account (Tamabil Port): BDT 3,381,143		
	Opening Balance	3,851,317	4,111,772
	Add: VAT Received during this year	44,970,682	42,711,100
	Add: Net Interest Applied	-	-
		48,821,999	46,822,872
	Less: TDS on Interest	-	-
	Less: Charges & Commission	230	-
	Less: VAT Payment during the year	45,440,626	42,971,555
	Closing Balance	3,381,143	3,851,317
20.04.07	VAT Account (Sonahat Port): BDT 1,160,458		
	Opening Balance	1,908,901	1,795,888
	Add: VAT Received during this year	19,664,815	21,113,472
	Add: Net Interest Applied	-	-
		21,573,716	22,909,360
	Less: TDS on Interest	-	-
	Less: Charges & Commission	230	-
	Less: VAT Payment during the year	20,413,028	21,000,459
	Closing Balance	1,160,458	1,908,901
20.04.08	VAT Account (Belonia Port): BDT 6,771		
	Opening Balance	8,372	-
	Add: VAT Received during this year	258,267	73,080
	Add: Net Interest Applied	-	-
		266,639	73,080
	Less: TDS on Interest	-	-
	Less: Charges & Commission	-	-
	Less: VAT Payment during the year	259,868	64,708
	Closing Balance	6,771	8,372
20.04.09	VAT Account (Gobrakura-Koraituli Port): BDT 2,036		
	Opening Balance	333,604	-
	Add: VAT Received during this year	157,149	1,938,418
	Add: Net Interest Applied	286	-
		491,039	1,938,418
	Less: TDS on Interest	29	-
	Less: Charges & Commission	1,650	-
	Less: VAT Payment during the year	487,324	1,604,814
	Closing Balance	2,036	333,604
20.04.10	VAT Account (Sheola Port): BDT 267,672		
	Opening Balance	214,968	-
	Add: VAT Received during this year	10,717,117	215,363
	Add: Net Interest Applied	-	212
		10,932,085	215,575
	Less: TDS on Interest	-	32
	Less: Charges & Commission	-	-
	Less: VAT Payment during the year	10,664,413	575
	Closing Balance	267,672	214,968
20.04.11	VAT Account (Dhanua Kamalpur Port): BDT 500,341		
	Opening Balance	-	-
	Add: VAT Received during this year	498,424	-
	Add: Net Interest Applied	4,924	-
		503,348	-
	Less: TDS on Interest	1,477	-
	Less: Charges & Commission	1,530	-
	Less: VAT Payment during the year	-	-
	Closing Balance	500,341	-

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2024	Balance as on 30 June 2023
21.00	Provision for Income Tax: BDT 2,759,017,434		
	Opening Balance	2,420,785,963	1,999,401,638
	Add: Provision during this year	338,231,471	421,384,324
	Add: Previous year adjustment (TDS on FDR)	-	-
		2,759,017,434	2,420,785,963
	Less: Adjustment during the year		
	Assessment Year 2016-17	-	-
	Assessment Year 2017-18	-	-
	Closing Balance	2,759,017,434	2,420,785,963
21.01	Provision during this year: BDT 338,231,471		
	Net Profit before Tax	1,442,486,099	1,595,977,082
	Provision for Income Tax @ 25% on Net Profit before Tax	360,621,525	398,994,270
	Excess provision for Income tax		22,390,054
	Prior period excess provision for Income tax adjustment	(22,390,054)	-
	Closing Balance	338,231,471	421,384,324

Note: 22

Operating Income: BDT 2,329,427,793

SI No	Particulars	Amount in BDT											Balance as on 30 June 2023		
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Rhomra Port	Nakugan Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koratnail Port	Sheola Port		Dhamua-Kamalpur Port	Balance as on 30 June 2024
	Total Receipts	234,964,287	706,557,468	505,154,130	7,952,504	310,412,873	55,529,884	297,736,178	136,348,853	1,153,656	185,647	69,639,884	3,792,429	2,329,427,793	2,407,298,513
1	Port Income	103,677,615	706,557,468	505,154,130	7,952,504	310,412,873	55,529,884	297,736,178	136,348,853	1,153,656	185,647	69,639,884	3,792,429	2,094,453,506	2,116,029,192
2	Sonamosid Port	41,126,482	-	-	-	-	-	-	-	-	-	-	-	103,677,615	102,823,723
3	Panama Hill Port	322,043	-	-	-	-	-	-	-	-	-	-	-	41,126,482	67,276,057
4	Bibir Bazar Land Port	36,194,605	-	-	-	-	-	-	-	-	-	-	-	322,043	1,259,372
5	Bangla Bandha Port, Panchagar	51,643,542	-	-	-	-	-	-	-	-	-	-	-	36,194,605	41,562,742
6	United Land Port, Tacknaf	-	-	-	-	-	-	-	-	-	-	-	-	51,643,542	76,357,427
	Add: Provision During the Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Sonamosid Port	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hill Port	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Bibir Bazar Land Port	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Banglabandha Port	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Tacknaf Port	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Operating Income	234,964,287	706,557,468	505,154,130	7,952,504	310,412,873	55,529,884	297,736,178	136,348,853	1,153,656	185,647	69,639,884	3,792,429	2,329,427,793	2,407,298,513

Note: 23

Non-operating Income: BDT 420,991,261

SI No	Particulars	Amount in BDT											Balance as on 30 June 2023		
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Rhomra Port	Nakugan Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koratnail Port	Sheola Port		Dhamua-Kamalpur Port	Balance as on 30 June 2024
	Total Receipts	242,368,819	96,752,442	4,167,641.64	161,955	53,315,641	261,437	19,327,911	4,135,527	27,993	139,457	311,773	20,665	420,991,261	358,005,072
1	Bank Interest	9,025,974	-	-	38,365	893,243	160,757	1,105,476	218,759	27,993	139,457	302,773	20,665	11,933,462	29,499,621
2	FDR Interest	216,874,747	94,588,547	3,936,962	-	52,385,616	-	18,222,435	3,916,767	-	-	-	-	389,925,074	311,637,346
3	Sale of Auction	2,250,000	-	230,100	-	-	-	-	-	-	-	-	-	2,480,100	2,621,030
4	Tender Schedule	297,000	-	-	-	-	-	-	-	-	-	-	-	297,000	126,500
5	Fixed Royalty (Sonamosid Port)	3,300,000	-	-	-	-	-	-	-	-	-	-	-	3,300,000	3,300,000
6	Fixed Royalty (Panama Hill Port)	1,852,500	-	-	-	-	-	-	-	-	-	-	-	1,852,500	1,425,000
7	Fixed Royalty (United Land Port, Tacknaf)	1,100,000	-	-	-	-	-	-	-	-	-	-	-	1,100,000	1,100,000
8	Income from office space rent (Sonamosid)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Income from office space rent (Hill)	561,607	-	-	-	-	-	-	-	-	-	-	-	561,607	-
10	Income from office space rent (Tacknaf)	96,683	-	-	-	-	-	-	-	-	-	-	-	96,683	-
11	Income from office space rent (Bibir Bazar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Income from office space rent (Banglabandha)	65,528	-	-	-	-	-	-	-	-	-	-	-	65,528	-
13	Fixed Royalty (Bibir Bazar Land Port)	731,500	-	-	-	-	-	-	-	-	-	-	-	731,500	665,000
14	Fixed Royalty (Bangla Bandha Port, Panchagar)	550,000	-	-	-	-	-	-	-	-	-	-	-	550,000	500,000
15	Miscellaneous Income	228,124	19,438	-	-	-	-	-	-	-	-	-	-	247,562	258,939
16	Lease Income (Sonamosid Port)	18,030	-	-	-	-	-	-	-	-	-	-	-	18,030	-
17	Lease Income (Panama Hill Port)	22,550	-	-	-	-	-	-	-	-	-	-	-	22,550	-
18	Lease Income (United Land Port, Tacknaf)	27,000	-	-	-	-	-	-	-	-	-	-	-	27,000	-
19	Lease Income (Bibir Bazar Land Port)	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-
20	Lease Income (Bangla Bandha Port, Panchagar)	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-
21	Income from Office Rent (Nakugan)	-	-	-	100,680	-	-	-	-	-	-	-	-	100,680	-
22	Appointment Income	4,551,930	-	-	49,500	-	-	-	-	-	-	-	-	4,551,930	54,006
23	Income from Office Rent (Akhawara Port)	-	-	-	49,500	-	-	-	-	-	-	-	-	49,500	-
24	Income from Office Rent (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Income from Office Rent (Head Office)	524,400	669,396	-	-	-	-	-	-	-	-	-	-	669,396	-
26	Income from Restaurants & Service Charge	-	-	-	-	-	-	-	-	-	-	9,000	-	9,000	-
27	Income from Ware House Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Income from BOT port godown rent (Sonamosid)	(914,442)	-	-	-	-	-	-	-	-	-	-	-	(914,442)	-
29	Income from BOT port godown rent (Hill)	94,380	-	-	-	-	-	-	-	-	-	-	-	94,380	-
30	BOT Port Interest (Sonamosid)	(274,729)	-	-	-	-	-	-	-	-	-	-	-	(274,729)	-
31	BOT Port Interest (Hill)	165,605	-	-	-	-	-	-	-	-	-	-	-	165,605	-
32	BOT Port Interest (Tacknaf)	708	-	-	-	-	-	-	-	-	-	-	-	708	-



Note: 24
Operating Expenses: BDT 762,437,220

Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2023			
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhokra Port	Nakugaon Port	Tamabil Port	Sonabat Port	Belonia Port	Gobrakura-Koraitali Port		Sheola Port	Dhanua-Kamalpur Port	Balance as on 30 June 2024
A.	Operating Expenses (Head Office)	5,878,855	-	-	-	-	-	-	-	-	-	-	-	5,878,855	16,664,700
1	CNG, Petrol & Mobil (Head Office)	1,896,707	-	-	-	-	-	-	-	-	-	-	-	1,896,707	4,075,913
2	Water & Electricity (Head Office)	3,982,148	-	-	-	-	-	-	-	-	-	-	-	3,982,148	12,032,952
3	Printing/Publishing (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	555,835
B.	Operating Expenses (Benapole Port)	104,395,547	120,527,922	-	-	-	-	-	-	-	-	-	-	224,923,469	167,545,592
1	Cargo Handling Equipment (Benapole Port)	80,000,000	63,639,810	-	-	-	-	-	-	-	-	-	-	143,639,810	107,280,488
2	Cleaning & Sweeping (Benapole Port)	195,426	5,967,592	-	-	-	-	-	-	-	-	-	-	6,163,018	181,797
3	Police Answer & Private Security (Benapole Port)	21,910,869	38,058,336	-	-	-	-	-	-	-	-	-	-	59,969,205	55,883,511
4	CNG, Petrol & Mobil (Benapole Port)	-	1,701,297	-	-	-	-	-	-	-	-	-	-	1,701,297	-
5	Water & Electricity (Benapole Port)	-	111,160,887	-	-	-	-	-	-	-	-	-	-	111,160,887	-
6	Printing & Stationary (Benapole Port)	2,289,252	-	-	-	-	-	-	-	-	-	-	-	2,289,252	4,199,796
C.	Operating Expenses (Burimari Port)	203,269,016	-	-	-	-	-	-	-	-	-	-	-	203,269,016	167,811,488
1	Cleaning & Sweeping (Burimari Port)	586,278	-	-	-	-	-	-	-	-	-	-	-	586,278	695,872
2	Electricity Bill (Burimari Port)	813,071	-	-	-	-	-	-	-	-	-	-	-	813,071	565,536
3	Labour Handling (Burimari Port)	197,068,191	-	-	-	-	-	-	-	-	-	-	-	197,068,191	162,021,927
4	Petrol, Oil & Lubricant (Burimari Port)	705,842	-	-	-	-	-	-	-	-	-	-	-	705,842	1,084,000
5	Police, Answer & Private Security (Burimari Port)	4,095,634	-	-	-	-	-	-	-	-	-	-	-	4,095,634	2,792,077
6	Stationary (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	652,076
D.	Operating Expenses (Akhawara Port)	4,236,101	-	-	-	-	-	-	-	-	-	-	-	4,236,101	3,316,006
1	Cleaning & Sweeping (Akhawara Port)	293,138	-	-	-	-	-	-	-	-	-	-	-	293,138	413,232
2	Electricity Bill (Akhawara Port)	199,668	-	-	-	-	-	-	-	-	-	-	-	199,668	164,995
3	Labour Handling (Akhawara Port)	1,307,267	-	-	-	-	-	-	-	-	-	-	-	1,307,267	710,545
4	Petrol, Oil & Lubricant (Akhawara Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	18,650
5	Police, Answer & Private Security (Akhawara Port)	2,436,028	-	-	-	-	-	-	-	-	-	-	-	2,436,028	1,768,320
6	Printing (Akhawara Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	240,264
E.	Operating Expenses (Bhokra Port)	98,771,849	-	-	-	2,291,445	-	-	-	-	-	-	-	101,063,294	84,914,840
1	Cleaning & Sweeping (Bhokra Port)	977,130	-	-	-	-	-	-	-	-	-	-	-	977,130	1,316,929
2	Water & Electricity Bill (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,350,429
3	Fuel/Generator (Bhokra Port)	-	-	-	-	1,708,534	-	-	-	-	-	-	-	1,708,534	-
4	Labour Handling (Bhokra Port)	92,753,746	-	-	-	582,911	-	-	-	-	-	-	-	92,753,746	77,470,928
5	Police, Answer & Private Security (Bhokra Port)	5,040,973	-	-	-	-	-	-	-	-	-	-	-	5,040,973	3,774,978
6	Stationary (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	455,365
7	Printing (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	546,211
F.	Operating Expenses (Nakugaon Port)	16,476,537	-	-	-	-	-	-	-	-	-	-	-	16,476,537	8,239,812
1	Cleaning & Sweeping (Nakugaon Port)	390,852	-	-	-	-	-	-	-	-	-	-	-	390,852	442,405
2	Electricity Bill (Nakugaon Port)	170,815	-	-	-	-	-	-	-	-	-	-	-	170,815	197,493
3	Labour Handling (Nakugaon Port)	14,999,000	-	-	-	-	-	-	-	-	-	-	-	14,999,000	6,800,000
4	Police, Answer & Private Security (Nakugaon Port)	915,870	-	-	-	-	-	-	-	-	-	-	-	915,870	689,180
5	Printing (Nakugaon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	110,734
G.	Operating Expenses (Tamabil Port)	105,871,355	-	-	-	-	108,000	-	-	-	-	-	-	105,979,355	123,842,524
1	Cleaning and Sweeping (Tamabil Port)	488,565	-	-	-	-	-	-	-	-	-	-	-	488,565	570,793
2	Electricity Bill (Tamabil Port)	404,860	-	-	-	-	108,000	-	-	-	-	-	-	512,860	438,287
3	Labour Handling (Tamabil Port)	102,012,597	-	-	-	-	-	-	-	-	-	-	-	102,012,597	119,631,433
4	Police, Answer & Private Security (Tamabil Port)	2,965,333	-	-	-	-	-	-	-	-	-	-	-	2,965,333	2,822,703
5	Printing (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	379,308
H.	Operating Expenses (Sonahat Port)	56,279,311	-	-	-	-	-	-	-	-	-	-	-	56,279,311	54,609,816
1	Cleaning & Sweeping (Sonahat Port)	195,426	-	-	-	-	-	-	-	-	-	-	-	195,426	247,554
2	Electricity Bill (Sonahat Port)	524,462	-	-	-	-	-	-	-	-	-	-	-	524,462	457,781
3	Labour Handling (Sonahat Port)	53,675,742	-	-	-	-	-	-	-	-	-	-	-	53,675,742	52,512,882



Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2023		
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Karatoli Port		Sheola Port	Dhanua-Kamalapur Port
4	Petrol, Oil & Lubricant (Sonahat Port)	207,725	-	-	-	-	-	-	-	-	-	-	207,725	123,082
5	Police, Answer & Private Security (Sonahat Port)	1,675,956	-	-	-	-	-	-	-	-	-	-	1,675,956	1,111,647
6	Printing (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	156,070
L.	Operating Expenses (Belonia Port)	1,347,067	-	-	-	-	-	-	-	-	-	-	1,347,067	595,985
1	Cleaning & Sweeping (Belonia Port)	195,426	-	-	-	-	-	-	-	-	-	-	195,426	130,204
2	Electricity Bill (Belonia Port)	345,334	-	-	-	-	-	-	-	-	-	-	345,334	38,022
3	Police, Answer & Private Security (Belonia Port)	806,307	-	-	-	-	-	-	-	-	-	-	806,307	363,357
4	Printing (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	64,322
J.	Operating Expenses (Govrakura-Karatoli Port)	4,550,846	-	-	-	-	-	-	-	-	-	-	4,550,846	5,227,930
1	Cleaning & Sweeping (Govrakura-Karatoli Port)	390,852	-	-	-	-	-	-	-	-	-	-	390,852	298,452
2	Electricity Bill (Govrakura-Karatoli Port)	447,616	-	-	-	-	-	-	-	-	-	-	447,616	291,506
3	Labour Handling (Govrakura-Karatoli Port)	1,120,624	-	-	-	-	-	-	-	-	-	-	1,120,624	3,027,361
4	Petrol, Oil & Lubricant (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	67,700
5	Police, Answer & Private Security (Govrakura-Karatoli Port)	2,591,754	-	-	-	-	-	-	-	-	-	-	2,591,754	545,565
6	Printing (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	197,314
K.	Operating Expenses (Sheola Port)	19,164,833	-	-	-	-	-	-	-	-	-	-	19,164,833	-
1	Cleaning & Sweeping (Sheola Port)	130,284	-	-	-	-	-	-	-	-	-	-	130,284	-
2	Electricity Bill (Sheola Port)	334,477	-	-	-	-	-	-	-	-	-	-	334,477	-
3	Labour Handling (Sheola Port)	17,206,667	-	-	-	-	-	-	-	-	-	-	17,206,667	-
4	Police, Answer & Private Security (Sheola Port)	1,493,405	-	-	-	-	-	-	-	-	-	-	1,493,405	-
L.	Operating Expenses (Ramghor Port)	1,183,068	-	-	-	-	-	-	-	-	-	-	1,183,068	420,262
1	Cleaning & Sweeping (Ramghor Port)	162,855	-	-	-	-	-	-	-	-	-	-	162,855	130,204
2	Police, Answer & Private Security (Ramghor Port)	685,377	-	-	-	-	-	-	-	-	-	-	685,377	261,226
3	Electricity Bill (Ramghor Port)	334,836	-	-	-	-	-	-	-	-	-	-	334,836	28,752
M.	Operating Expenses (Ballia Port)	275,417	-	-	-	-	-	-	-	-	-	-	275,417	-
1	Police, Answer & Private Security (Ballia Port)	275,417	-	-	-	-	-	-	-	-	-	-	275,417	-
N.	Operating Expenses (Dhanua-Kamalapur Port)	157,000	-	-	-	-	-	-	-	-	-	-	157,000	-
1	Electricity Bill (Dhanua-Kamalapur Port)	157,000	-	-	-	-	-	-	-	-	-	-	157,000	-
	Total Payment	621,856,802	120,527,922	-	-	2,291,445	-	-	108,000	-	-	-	744,784,169	633,108,963
	Add: Provision During the Year	17,653,051	-	-	-	-	-	-	-	-	-	-	17,653,051	-
1	Water & Electricity (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-
2	CNG, Petrol & Mobil	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Cargo Handling Bill of Equipment (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Goods Handling (Shewla)	905,613	-	-	-	-	-	-	-	-	-	-	905,613	-
5	Goods Handling (Burimari)	9,469,343	-	-	-	-	-	-	-	-	-	-	9,469,343	-
6	Goods Handling (Bhomra)	4,855,672	-	-	-	-	-	-	-	-	-	-	4,855,672	-
7	Goods Handling (Sonahat)	2,772,043	-	-	-	-	-	-	-	-	-	-	2,772,043	-
8	Fuel/Generator (Burimari Port)	50,380	-	-	-	-	-	-	-	-	-	-	50,380	-
	Total Operating Expenses	639,509,853	120,527,922	-	-	2,291,445	-	-	108,000	-	-	-	762,437,220	633,108,963
	Less: Payment of Last Year Provision	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	639,509,853	120,527,922	-	-	2,291,445	-	-	108,000	-	-	-	762,437,220	633,108,963

Note: 25

Administrative Expenses: BDT 437,018,303

Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2023		
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Karatoli Port		Sheola Port	Dhanua-Kamalapur Port
A.	Administrative Expenses (Head Office)	274,947,421	1,134,548	-	-	-	-	-	-	-	-	-	276,081,969	275,595,875
1	Salary & Allowance (Head Office)	50,401,897	-	-	-	-	-	-	-	-	-	-	50,401,897	57,420,150
2	Outsourcing Salary (Head Office)	8,738,707	-	-	-	-	-	-	-	-	-	-	8,738,707	9,170,954



Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2024		Balance as on 30 June 2023			
		Head Office	Benapole Port	Burimart Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraibuli Port	Sheela Port	Dhanua-Kamalpur Port				
3	Advertisement (Head Office)	2,554,825	-	-	-	-	-	-	-	-	-	-	-	2,554,825	839,829	-	-
4	Bank Charge & Commission (Head Office)	31,692	4,548	-	-	-	-	-	-	-	-	-	-	223,523	764,942	-	-
5	Business Development (Head Office)	2,734,488	-	-	-	-	-	-	-	-	-	-	-	2,734,488	-	-	-
6	Excise Duty (Head Office)	2,487,845	1,130,000	-	-	-	-	-	-	-	-	-	-	4,322,845	4,004,169	-	-
7	DSL Interest Payment	-	-	-	-	457,000	-	-	-	165,000	-	-	-	-	-	-	-
8	Books & Paper (Head Office)	170,888	-	-	-	-	-	-	-	-	-	-	-	170,888	2,079,854	-	-
9	BSEK GPF Interest (Head Office)	11,371,193	-	-	-	-	-	-	-	-	-	-	-	11,371,193	10,121,180	-	-
10	Dress & Uniform/Cloth (Head Office)	170,194	-	-	-	-	-	-	-	-	-	-	-	170,194	-	-	-
11	Conveyance (Head Office)	56,010	-	-	-	-	-	-	-	-	-	-	-	56,010	48,470	-	-
12	Entertainment (Head Office)	283,391	-	-	-	-	-	-	-	-	-	-	-	283,391	477,177	-	-
13	Honorarium (Head Office)	801,366	-	-	-	-	-	-	-	-	-	-	-	801,366	729,323	-	-
14	Internet Expenses (Head Office)	602,325	-	-	-	-	-	-	-	-	-	-	-	602,325	539,818	-	-
15	National & Religious Festival (Head Office)	224,542	-	-	-	-	-	-	-	-	-	-	-	224,542	1,288,660	-	-
16	Office Rent & Garage (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,622,945	-	-
17	Overtime (Head Office)	1,836,739	-	-	-	-	-	-	-	-	-	-	-	1,836,739	17,598,841	-	-
18	Photocopy Fax & Computer Ink (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	103,225	-	-
19	Port Inauguration & Video Conferencing (Head Office)	621,277	-	-	-	-	-	-	-	-	-	-	-	621,277	5,342,307	-	-
20	Land Tax, Rebate & Registration Fees (Head Office)	104,296	-	-	-	-	-	-	-	-	-	-	-	104,296	-	-	-
21	Postage & Cable (Head Office)	42,000	-	-	-	-	-	-	-	-	-	-	-	42,000	90,649	-	-
22	Dividend/Profit (Head Office)	22,000,000	-	-	-	-	-	-	-	-	-	-	-	22,000,000	21,000,000	-	-
23	Suddachar & Pronodona (Head Office)	203,068	-	-	-	-	-	-	-	-	-	-	-	203,068	29,172	-	-
24	Rest & Recreation Allowance (Head Office)	68,500	-	-	-	-	-	-	-	-	-	-	-	68,500	1,799,430	-	-
25	Service & Supply (Head Office)	1,190,716	-	-	-	-	-	-	-	-	-	-	-	1,190,716	1,041,715	-	-
26	Stationary (Head Office)	868,117	-	-	-	-	-	-	-	-	-	-	-	868,117	841,868	-	-
27	TA/DA (Head Office)	2,696,716	-	-	-	-	-	-	-	-	-	-	-	2,696,716	2,010,374	-	-
28	Telephone & Trunkcall (Head Office)	106,523	-	-	-	-	-	-	-	-	-	-	-	106,523	152,745	-	-
29	Training (Head Office)	1,439,474	-	-	-	-	-	-	-	-	-	-	-	1,439,474	1,992,428	-	-
30	Tyre and Battery Purchase (Head Office)	37,375	-	-	-	-	-	-	-	-	-	-	-	37,375	147,897	-	-
31	Welfare & Recreation (Head Office)	1,024,900	-	-	-	-	-	-	-	-	-	-	-	1,024,900	160,000	-	-
32	Rest & Recreation Allowance (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	2,088,130	-	-
33	Festival Allowance (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	5,229,740	-	-
34	New Year Allowance (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	618,812	-	-
35	Audit Fee (Head Office)	441,275	-	-	-	-	-	-	-	-	-	-	-	441,275	200,000	-	-
36	Rent, Rates & Taxes (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	7,613,763	-	-
37	Car Rent (Head Office)	23,000	-	-	-	-	-	-	-	-	-	-	-	23,000	27,140	-	-
38	Incentive Bonus (Head Office)	4,100,000	-	-	-	-	-	-	-	-	-	-	-	4,100,000	4,000,000	-	-
39	Social Welfare Expenses (Head Office)	753,200	-	-	-	-	-	-	-	-	-	-	-	753,200	200,000	-	-
40	Legal Expenses (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	63,125	-	-
41	Appointment Expenses (Head Office)	4,177,306	-	-	-	-	-	-	-	-	-	-	-	4,177,306	4,487,426	-	-
42	Founding Anniversary (Head Office)	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000	4,848,691	-	-
43	Pension and Gratuity (Head Office)	150,000,000	-	-	-	-	-	-	-	-	-	-	-	150,000,000	101,927,440	-	-
44	Medical Expenses (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	40,103	-	-
45	Sports & Cultural Programme (Head Office)	2,088,856	-	-	-	-	-	-	-	-	-	-	-	2,088,856	535,026	-	-
46	Website Development & Operations (Head Office)	351,700	-	-	-	-	-	-	-	-	-	-	-	351,700	619,018	-	-
47	Tree Plantation (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	41,815	-	-
48	Travel Expenses (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	843,527	-	-
49	Miscellaneous Expenses (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	793,997	-	-
B.	Administrative Expenses (Benapole Port)	9,967,928	85,724,623	-	-	-	-	-	-	-	-	-	-	95,692,551	53,228,706	-	-
1	Salary & Allowance (Benapole Port)	-	48,808,332	-	-	-	-	-	-	-	-	-	-	48,808,332	45,702,517	-	-
2	Incentive Bonus (Benapole Port)	7,942,644	-	-	-	-	-	-	-	-	-	-	-	7,942,644	-	-	-
3	Dress & Uniform (Benapole Port)	21,284	-	-	-	-	-	-	-	-	-	-	-	21,284	-	-	-
4	Contingents Staff Wages (Benapole Port)	-	461,725	-	-	-	-	-	-	-	-	-	-	461,725	-	-	-
5	Use of Railway Land Expenses (Benapole Port)	2,004,000	-	-	-	-	-	-	-	-	-	-	-	2,004,000	-	-	-
6	Sweeping & Clearing (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	7,526,189	-	-
7	ICT Expenses (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fire Extinguisher Registration Fee (Benapole Port)	-	467,108	-	-	-	-	-	-	-	-	-	-	467,108	-	-	-



Sl. No.	Particulars	Amount in BDT											Balance as on 30 June 2023			
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugoon Port	Tamabil Port	Sonabat Port	Belonia Port	Gobrakura-Koraituli Port	Sheela Port		Dhanua-Kamalpur Port		
9	Advertisement (Benapole Port)	-	52,865	-	-	-	-	-	-	-	-	-	-	-	52,865	-
10	Bank Charge & Commission (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	11,816	-
11	Books & Paper (Benapole Port)	-	11,816	-	-	-	-	-	-	-	-	-	-	-	222,527	-
12	Entertainment (Benapole Port)	-	222,527	-	-	-	-	-	-	-	-	-	-	-	104,000	-
13	National & Religious Festival (Benapole Port)	-	104,000	-	-	-	-	-	-	-	-	-	-	-	15,951,468	-
14	Overtime (Benapole Port)	-	15,951,468	-	-	-	-	-	-	-	-	-	-	-	390,441	-
15	Postage & Cable (Benapole Port)	-	390,441	-	-	-	-	-	-	-	-	-	-	-	678,487	-
16	TA/DA (Benapole Port)	-	678,487	-	-	-	-	-	-	-	-	-	-	-	649,393	-
17	Training (Benapole Port)	-	649,393	-	-	-	-	-	-	-	-	-	-	-	5,066,330	-
18	Festival Allowance (Benapole Port)	-	5,066,330	-	-	-	-	-	-	-	-	-	-	-	313,160	-
19	Rest & Recreation Allowance (Benapole Port)	-	313,160	-	-	-	-	-	-	-	-	-	-	-	500,799	-
20	New Year Allowance (Benapole Port)	-	500,799	-	-	-	-	-	-	-	-	-	-	-	1,207,926	-
21	Port Day (Benapole Port)	-	1,207,926	-	-	-	-	-	-	-	-	-	-	-	9,091,520	-
22	Rent, Rates & Taxes (Benapole Port)	-	9,091,520	-	-	-	-	-	-	-	-	-	-	-	42,397	-
23	Medical Expenses (Benapole Port)	-	42,397	-	-	-	-	-	-	-	-	-	-	-	44,455	-
24	Tree Plantation (Benapole Port)	-	44,455	-	-	-	-	-	-	-	-	-	-	-	1,415,118	-
25	Travel Expenses (Benapole Port)	-	1,415,118	-	-	-	-	-	-	-	-	-	-	-	238,855	-
26	Miscellaneous Expenses (Benapole Port)	-	238,855	-	-	-	-	-	-	-	-	-	-	-	5,900	-
27	Computer, Fax, Photostat, Intercom Expense (Benapole Port)	-	5,900	-	-	-	-	-	-	-	-	-	-	-	-	-
		3,552,163		3,720,536											7,272,699	3,201,000
C. Administrative Expenses (Burimari Port)				3,312,546												
1	Salary & Allowance (Burimari Port)	183,848	-	-	-	-	-	-	-	-	-	-	-	-	183,848	126,585
2	Internet Bill (Burimari Port)	11,150	-	-	-	-	-	-	-	-	-	-	-	-	11,150	15,900
3	Land Development Tax (Burimari Port)	37,000	-	-	-	-	-	-	-	-	-	-	-	-	37,000	1,035,590
4	National & Religious Festival (Burimari Port)	771,307	-	-	-	-	-	-	-	-	-	-	-	-	771,307	-
5	Overtime (Burimari Port)	-	-	370,900	-	-	-	-	-	-	-	-	-	-	370,900	-
6	Festival Allowance (Burimari Port)	-	-	37,090	-	-	-	-	-	-	-	-	-	-	37,090	-
7	New Year Allowance (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,700,000	1,516,412
8	Stationary (Burimari Port)	1,700,000	-	-	-	-	-	-	-	-	-	-	-	-	23,660	34,300
9	Rest & Recreation Allowance (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	611,000	300,000
10	Service & Supply (Burimari Port)	80,096	-	-	-	-	-	-	-	-	-	-	-	-	80,096	-
11	Incentive Bonus (Burimari Port)	611,000	-	-	-	-	-	-	-	-	-	-	-	-	611,000	-
12	TA/DA (Burimari Port)	157,762	-	-	-	-	-	-	-	-	-	-	-	-	157,762	137,403
		3,199,974													3,199,974	3,323,533
D. Administrative Expenses (Akhaaura Port)																
1	Salary & Allowance (Akhaaura Port)	1,929,949	-	-	-	-	-	-	-	-	-	-	-	-	1,929,949	1,901,726
2	Conveyance (Akhaaura Port)	17,640	-	-	-	-	-	-	-	-	-	-	-	-	17,640	13,160
3	Bank Charge & Commission (Akhaaura Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	470,000	500,000
4	Incentive Bonus (Akhaaura Port)	470,000	-	-	-	-	-	-	-	-	-	-	-	-	70,625	50,000
5	Land Development Tax (Akhaaura Port)	70,625	-	-	-	-	-	-	-	-	-	-	-	-	34,845	15,078
6	National & Religious Festival (Akhaaura Port)	34,845	-	-	-	-	-	-	-	-	-	-	-	-	279,065	383,905
7	Overtime (Akhaaura Port)	279,065	-	-	-	-	-	-	-	-	-	-	-	-	19,390	94,040
8	Rest & Recreation Allowance (Akhaaura Port)	19,390	-	-	-	-	-	-	-	-	-	-	-	-	62,834	64,148
9	Service & Supply (Akhaaura Port)	62,834	-	-	-	-	-	-	-	-	-	-	-	-	114,108	253,342
10	Stationary (Akhaaura Port)	114,108	-	-	-	-	-	-	-	-	-	-	-	-	80,800	-
11	Sports and cultural Program (Akhaaura Port)	80,800	-	-	-	-	-	-	-	-	-	-	-	-	120,718	48,134
12	TA/DA (Akhaaura Port)	120,718	-	-	-	-	-	-	-	-	-	-	-	-	86,618	72,040
		1,929,949													6,739,299	1,969,431
E. Administrative Expenses (Bhomra Port)																
1	TA/DA (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	86,618	72,040
2	Overtime (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	544,844	747,605
3	Miscellaneous Expenses (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	120,000	134,997
4	Incentive Bonus (Bhomra Port)	611,000	-	-	-	-	-	-	-	-	-	-	-	-	611,000	300,000
5	National & Religious Festival (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	36,000	-
6	Festival Allowance (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	433,510	-
7	New Year Allowance (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	42,652	-
8	Salary & Allowance (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,940,867	62,920
9	Land Development Tax (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	62,920	-

Sl. No.	Particulars	Amount in BDT											Balance as on 30 June 2023				
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koralhali Port	Shoola Port		Dhamua-Kamalpur Port			
10	Bank Charge & Commission (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Source Tax (Bhomra Port)	781,688	-	-	-	-	-	-	-	-	-	-	-	-	-	-	781,688
12	Website Development & Operations (Bhomra Port)	-	-	-	-	79,200	-	-	-	-	-	-	-	-	-	-	79,200
F.	Administrative Expenses (Nakugaon Port)	3,415,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,415,040
1	Salary & Allowance (Nakugaon Port)	2,222,043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,222,043
2	Land Development Tax (Nakugaon Port)	126,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	126,600
3	National & Religious Festival (Nakugaon Port)	27,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,494
4	Overtime (Nakugaon Port)	316,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	316,350
5	Printing (Nakugaon Port)	8,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,200
6	Stationary (Nakugaon Port)	213,896	-	-	-	-	-	-	-	-	-	-	-	-	-	-	213,896
7	Rest & Recreation Allowance (Nakugaon Port)	47,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,600
8	Incentive Bonus (Nakugaon Port)	376,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	376,000
9	TDS on Income from Rent (Nakugaon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Service & Supply (Nakugaon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Internet bill of Nakugaon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	TA/DA (Nakugaon Port)	77,061	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77,061
G.	Administrative Expenses (Tamabil Port)	5,554,405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,554,405
1	Salary & Allowance (Tamabil Port)	3,304,452	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,304,452
2	Internet Bill (Tamabil Port)	54,225	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,225
3	National & Religious Festival (Tamabil Port)	52,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,166
4	Overtime (Tamabil Port)	869,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	869,420
5	Incentive Bonus (Tamabil Port)	564,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	564,000
6	Service & Supply (Tamabil Port)	148,704	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148,704
7	Stationary (Tamabil Port)	160,962	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160,962
8	Rest & Recreation Allowance (Tamabil Port)	57,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,070
9	Bank Charge & Commission (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Land Development Tax (Tamabil Port)	255,349	-	-	-	-	-	-	-	-	-	-	-	-	-	-	255,349
11	TA/DA (Tamabil Port)	88,057	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,057
H.	Administrative Expenses (Sonahat Port)	5,359,652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,359,652
1	Salary & Allowance (Sonahat Port)	3,552,549	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,552,549
2	Conveyance (Sonahat Port)	27,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,200
3	National & Religious Festival (Sonahat Port)	37,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,200
4	Overtime (Sonahat Port)	459,927	-	-	-	-	-	-	-	-	-	-	-	-	-	-	459,927
5	Service & Supply (Sonahat Port)	160,690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160,690
6	Bank Charge & Commission (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Stationary (Sonahat Port)	347,410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	347,410
8	Rest & Recreation Allowance (Sonahat Port)	49,980	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,980
9	Incentive Bonus (Sonahat Port)	329,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	329,000
10	Excise Duty (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Land Development Tax (Sonahat Port)	191,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	191,540
12	Sports and cultural Program (Sonahat Port)	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000
13	TA/DA (Sonahat Port)	124,156	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124,156
I.	Administrative Expenses (Belonia Port)	3,767,809	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,767,809
1	Salary & Allowance (Belonia Port)	2,738,186	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,738,186
2	Overtime (Belonia Port)	349,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	349,250
3	Rest & Recreation Allowance (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Bank Charge & Commission (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Service & Supply (Belonia Port)	35,993	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,993
6	Stationary (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Incentive Bonus (Belonia Port)	376,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	376,000
8	Land Development Tax (Belonia Port)	129,466	-	-	-	-	-	-	-	-	-	-	-	-	-	-	129,466
9	Internet Expenses (Belonia Port)	19,373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,373
10	National & Religious Festival (Belonia Port)	13,685	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,685



Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2024	Balance as on 30 June 2023		
		Head Office	Benapole Port	Burimari Port	Akshwara Port	Bhomra Port	Nakugeon Port	Tamabil Port	Sonabat Port	Belonia Port	Gobrakura-Karatoli Port			Sheola Port	Dhamua-Kamalpur Port
11	Conveyance (Belonia Port)	8,300	-	-	-	-	-	-	-	-	-	-	-	8,300	-
12	TA/DA (Belonia Port)	97,556	-	-	-	-	-	-	-	-	-	-	-	97,556	76,260
	J. Administrative Expenses (Govrakura-Karatoli Port)	2,105,205												2,105,205	2,145,896
1	Salary & Allowance (Govrakura-Karatoli Port)	1,677,063	-	-	-	-	-	-	-	-	-	-	-	1,677,063	1,856,170
2	Incentive Bonus (Govrakura-Karatoli Port)	329,000	-	-	-	-	-	-	-	-	-	-	-	329,000	100,000
3	Bank Charge & Commission (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Excise Duty (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Overtime (Govrakura-Karatoli Port)	41,183	-	-	-	-	-	-	-	-	-	-	-	41,183	110,351
6	Rest & Recreation Allowance (Govrakura-Karatoli Port)	20,809	-	-	-	-	-	-	-	-	-	-	-	20,809	50,290
7	TA/DA (Govrakura-Karatoli Port)	27,350	-	-	-	-	-	-	-	-	-	-	-	27,350	33,392
8	National & Religious Festival (Govrakura-Karatoli Port)	9,000	-	-	-	-	-	-	-	-	-	-	-	9,000	2,450
9	Service & Supply (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	15,163
10	Stationary (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	170,078
	K. Administrative Expenses (Sheola Port)	3,587,577												3,587,577	130,735
1	Salary & Allowance (Sheola Port)	2,781,066	-	-	-	-	-	-	-	-	-	-	-	2,781,066	130,735
2	Bank Charge & Commission (Sheola Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Excise Duty (Sheola Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Overtime (Sheola Port)	500,966	-	-	-	-	-	-	-	-	-	-	-	500,966	-
5	Internet Expense (Sheola Port)	24,900	-	-	-	-	-	-	-	-	-	-	-	24,900	-
6	Conveyance (Sheola Port)	17,600	-	-	-	-	-	-	-	-	-	-	-	17,600	-
7	National & Religious Festival (Sheola Port)	17,112	-	-	-	-	-	-	-	-	-	-	-	17,112	-
8	Service & Supply (Sheola Port)	20,356	-	-	-	-	-	-	-	-	-	-	-	20,356	-
9	TA/DA (Sheola Port)	225,577	-	-	-	-	-	-	-	-	-	-	-	225,577	-
	L. Administrative Expenses (Sonamosjid Port)	2,448,328												2,448,328	1,781,919
1	Salary & Allowance (Sonamosjid Port)	1,985,630	-	-	-	-	-	-	-	-	-	-	-	1,985,630	1,358,623
2	Overtime (Sonamosjid Port)	190,881	-	-	-	-	-	-	-	-	-	-	-	190,881	270,496
3	Rest & Recreation Allowance (Sonamosjid Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	23,660
4	Incentive Bonus (Sonamosjid Port)	235,000	-	-	-	-	-	-	-	-	-	-	-	235,000	125,000
5	TA/DA (Sonamosjid Port)	36,817	-	-	-	-	-	-	-	-	-	-	-	36,817	4,140
	M. Administrative Expenses (Panama Hill Port)	4,110,630												4,110,630	3,472,859
1	Salary & Allowance (Panama Hill Port)	3,300,863	-	-	-	-	-	-	-	-	-	-	-	3,300,863	2,722,232
2	Overtime (Panama Hill Port)	361,758	-	-	-	-	-	-	-	-	-	-	-	361,758	418,971
3	Rest & Recreation Allowance (Panama Hill Port)	17,960	-	-	-	-	-	-	-	-	-	-	-	17,960	94,180
4	Incentive Bonus (Panama Hill Port)	376,000	-	-	-	-	-	-	-	-	-	-	-	376,000	225,000
5	TA/DA (Panama Hill Port)	54,049	-	-	-	-	-	-	-	-	-	-	-	54,049	12,476
	N. Administrative Expenses (United Land Port, Tacknaf)	2,637,592												2,637,592	2,496,400
1	Salary & Allowance (United Land Port, Tacknaf)	2,096,354	-	-	-	-	-	-	-	-	-	-	-	2,096,354	1,960,134
2	Overtime (United Land Port, Tacknaf)	216,526	-	-	-	-	-	-	-	-	-	-	-	216,526	346,409
3	Rest & Recreation Allowance (United Land Port, Tacknaf)	-	-	-	-	-	-	-	-	-	-	-	-	-	42,610
4	Service & Supply (United Land Port, Tacknaf)	20,091	-	-	-	-	-	-	-	-	-	-	-	20,091	27,881
5	Incentive Bonus (United Land Port, Tacknaf)	282,000	-	-	-	-	-	-	-	-	-	-	-	282,000	100,000
6	TA/DA (United Land Port, Tacknaf)	32,621	-	-	-	-	-	-	-	-	-	-	-	32,621	19,366
	O. Administrative Expenses (Bibir Bazar Land Port)	3,124,309												3,124,309	2,574,552
1	Salary & Allowance (Bibir Bazar Land Port)	2,627,924	-	-	-	-	-	-	-	-	-	-	-	2,627,924	1,760,930
2	Overtime (Bibir Bazar Land Port)	162,003	-	-	-	-	-	-	-	-	-	-	-	162,003	601,169
3	Rest & Recreation Allowance (Bibir Bazar Land Port)	15,940	-	-	-	-	-	-	-	-	-	-	-	15,940	27,430
4	Incentive Bonus (Bibir Bazar Land Port)	282,000	-	-	-	-	-	-	-	-	-	-	-	282,000	175,000
5	TA/DA (Bibir Bazar Land Port)	36,442	-	-	-	-	-	-	-	-	-	-	-	36,442	10,023
	P. Administrative Expenses (Bangla Bandha Port, Panchagar)	2,128,621												2,128,621	3,009,567
1	Salary & Allowance (Bangla Bandha Port, Panchagar)	1,614,730	-	-	-	-	-	-	-	-	-	-	-	1,614,730	2,175,642
2	Overtime (Bangla Bandha Port, Panchagar)	128,104	-	-	-	-	-	-	-	-	-	-	-	128,104	517,535
3	Rest & Recreation Allowance (Bangla Bandha Port, Panchagar)	-	-	-	-	-	-	-	-	-	-	-	-	-	97,030



Note: 26
Repairs & Maintenance: BDT 23,230,926

Sl. No.	Particulars	Amount in BDT											Balance as on 30 June 2023		
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port	Sheola Port		Dhanua-Kamalpur Port	
A.	Repair & Maintenance (Head Office)	1,530,715	-	-	-	-	-	-	-	-	-	-	-	1,530,715	1,223,148.00
1	Repair of Office Equipment (Head Office)	354,292	-	-	-	-	-	-	-	-	-	-	-	354,292	380,898.00
2	Repair of Other Building & Infrastructure (Head Office)	816,004	-	-	-	-	-	-	-	-	-	-	-	816,004	405,834.00
3	Repair of Car (Head Office)	360,419	-	-	-	-	-	-	-	-	-	-	-	360,419	436,416.00
B.	Repair & Maintenance (Benapole Port)	13,217,804	333,171	-	-	-	-	-	-	-	-	-	-	13,550,975	6,229,652.00
1	Repair of Information & Communication (Benapole Port)	391,003	173,662	-	-	-	-	-	-	-	-	-	-	564,665	1,498,517.00
2	Repair of Other Building & Infrastructure (Benapole Port)	9,258,055	-	-	-	-	-	-	-	-	-	-	-	9,258,055	2,471,207.00
3	Repair of Machine & Equipment (Benapole Port)	1,621,019	-	-	-	-	-	-	-	-	-	-	-	1,621,019	1,220,698.00
4	Repair of Electronic Infrastructure (Benapole Port)	1,947,727	-	-	-	-	-	-	-	-	-	-	-	1,947,727	1,039,230.00
5	Repair of Fire Jeep/Car (Benapole Port)	-	159,509	-	-	-	-	-	-	-	-	-	-	159,509	-
C.	Repair & Maintenance (Burimari Port)	1,703,616	-	-	-	-	-	-	-	-	-	-	-	1,703,616	3,031,084.00
1	Repair of Electronic Infrastructure (Burimari Port)	102,366	-	-	-	-	-	-	-	-	-	-	-	102,366	365,749.00
2	Repair of Other Building & Infrastructure (Burimari Port)	789,973	-	-	-	-	-	-	-	-	-	-	-	789,973	-
3	Repair of Office Equipment (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	35,467.00
4	Repair of Machine & Equipment (Burimari Port)	811,277	-	-	-	-	-	-	-	-	-	-	-	811,277	2,629,868.00
D.	Repair & Maintenance (Akhawara Port)	433,464	-	-	-	-	-	-	-	-	-	-	-	433,464	878,817.00
1	Repair of Other Building & Infrastructure (Akhawara Port)	124,258	-	-	-	-	-	-	-	-	-	-	-	124,258	253,666.00
2	Repair of Office Equipment (Akhawara Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	21,620.00
3	Repair of Machine & Equipment (Akhawara Port)	277,283	-	-	-	-	-	-	-	-	-	-	-	277,283	154,500.00
4	Repair of Electrical Infrastructure (Akhawara Port)	31,923	-	-	-	-	-	-	-	-	-	-	-	31,923	449,031.00
E.	Repair & Maintenance (Bhomra Port)	2,620,173	-	-	-	-	-	-	-	-	-	-	-	2,620,173	3,171,974.00
1	Repair of Electric Infrastructure (Nakugaon Port)	500,000	-	-	-	-	-	-	-	-	-	-	-	500,000	271,639.00
2	Repair of Machine & Equipment (Bhomra Port)	800,000	-	-	-	-	-	-	-	-	-	-	-	800,000	1,907,949.00
3	Repair of Other Building & Infrastructure (Bhomra Port)	1,320,173	-	-	-	-	-	-	-	-	-	-	-	1,320,173	992,386.00
F.	Repair & Maintenance (Nakugaon Port)	514,124	-	-	-	-	-	-	-	-	-	-	-	514,124	187,657.00
1	Repair of Electric Infrastructure (Nakugaon Port)	155,474	-	-	-	-	-	-	-	-	-	-	-	155,474	137,130.00
2	Repair of Machine & Equipment (Nakugaon Port)	358,650	-	-	-	-	-	-	-	-	-	-	-	358,650	5,785.00
3	Repair of Other Building & Infrastructure (Nakugaon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	44,742.00
G.	Repair & Maintenance (Sonahat Port)	1,446,777	-	-	-	-	-	-	-	-	-	-	-	1,446,777	529,813.00
1	Repair of Electronic Infrastructure (Sonahat Port)	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	241,146.00
2	Repair of Machine & Equipment (Sonahat Port)	464,850	-	-	-	-	-	-	-	-	-	-	-	464,850	801,000.00
3	Repair of Other Building & Infrastructure (Sonahat Port)	681,927	-	-	-	-	-	-	-	-	-	-	-	681,927	208,567.00
H.	Repair & Maintenance (Tamabil Port)	1,056,829	-	-	-	-	-	-	-	-	-	-	-	1,056,829	733,192.00
1	Repair of Electronic Infrastructure (Tamabil Port)	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	335,107.00
2	Repair of Machine & Equipment (Tamabil Port)	552,969	-	-	-	-	-	-	-	-	-	-	-	552,969	244,500.00
3	Repair of Office Equipment (Tamabil Port)	203,860	-	-	-	-	-	-	-	-	-	-	-	203,860	19,540.00
4	Repair of Other Building & Infrastructure (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	134,045.00
I.	Repairs & Maintenance (Gobrakura Koraituli Port)	220,092	-	-	-	-	-	-	-	-	-	-	-	220,092	-
1	Repair of Other Building & Infrastructure (Gobrakura Koraituli Port)	220,092	-	-	-	-	-	-	-	-	-	-	-	220,092	-
	Total Payment	22,743,594	333,171	-	-	-	-	-	-	-	-	-	-	23,076,765	15,985,337.00
	Add: Provision During the Year	154,161	-	-	-	-	-	-	-	-	-	-	-	154,161	-
1	Fire Extinguisher	107,767	-	-	-	-	-	-	-	-	-	-	-	107,767	-
2	Repair Sanitary & Construction	46,394	-	-	-	-	-	-	-	-	-	-	-	46,394	-
	Repair of Shed at benapole	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Repair & Maintenance	22,897,755	333,171	-	-	-	-	-	-	-	-	-	-	23,230,926	15,985,337.00
	Less: Payment of Last Year Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	46,100.00
	Total	22,897,755	333,171	-	-	-	-	-	-	-	-	-	-	23,230,926	15,939,237.00



Note: 27

Depreciation: BDT 73,768,688

Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2023			
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port		Sheola Port	Dhanua-Kamalpur Port	Balance as on 30 June 2024
1	Depreciation Charge for the Year	73,768,688	-	-	-	-	-	-	-	-	-	-	-	73,768,688	60,863,789
	Total Depreciation	73,768,688	-	-	-	-	-	-	-	-	-	-	-	73,768,688	60,863,789

Note-28

Finance Expenses: BDT 11,477,817

Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2023			
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port		Sheola Port	Dhanua-Kamalpur Port	Balance as on 30 June 2024
1	DSL Loan Interest Payment	11,477,817	-	-	-	-	-	-	-	-	-	-	-	11,477,817	89,560,217
		11,477,817	-	-	-	-	-	-	-	-	-	-	-	11,477,817	89,560,217

Note: 29

Other Payments (Salary Deduction & Others Payments): BDT 10,651,927

Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2023			
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port		Sheola Port	Dhanua-Kamalpur Port	Balance as on 30 June 2024
1	Water & Sewerage	1,660	-	-	-	-	-	-	-	-	-	-	-	1,660	1,560
2	Welfare Fund (Prasion)	9,350	-	-	-	-	-	-	-	-	-	-	-	9,350	9,750
3	Group Insurance	6,900	-	-	-	-	-	-	-	-	-	-	-	6,900	6,500
4	House Rent (For Salary Deduct)	899,558	-	-	-	-	-	-	-	-	-	-	-	899,558	933,400
5	Gas Bill (For Salary Deduct)	25,920	-	-	-	-	-	-	-	-	-	-	-	25,920	25,950
6	Car Installment (For Salary Deduct)	609,040	-	-	-	-	-	-	-	-	-	-	-	609,040	632,381
7	Salary Deduction (GPF-BSBK)	7,863,145	-	-	-	-	-	-	-	-	-	-	-	7,863,145	5,582,529
8	Salary Deduction for Payments (GPF of Prasion)	875,180	-	-	-	-	-	-	-	-	-	-	-	875,180	1,074,600
9	Municipal Tax (Prasion)	350	-	-	-	-	-	-	-	-	-	-	-	350	240
10	Others Deduction (Prasion)	29,424	-	-	-	-	-	-	-	-	-	-	-	29,424	13,265
11	Income Tax (Source)	171,400	-	-	-	-	-	-	-	-	-	-	-	171,400	-
12	GPF Loan Prasion (For Salary Deduct)	160,000	-	-	-	-	-	-	-	-	-	-	-	160,000	250,000
13	Salary Deduction Income Tax Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	144,800
	Total Other Payments	10,651,927	-	-	-	-	-	-	-	-	-	-	-	10,651,927	8,674,975



Note: 30.00 Related Parties

During the year ended 30 June 2024, the organization had entered into a number of transactions with related parties in the normal course of business. All outstanding balances with these related parties have been disclosed below.

a) Transaction with related entities

<u>Name of Related Parties</u>	<u>Nature of Transaction</u>	<u>Balance Outstanding as at</u>	
		<u>Amount in Taka</u>	
		<u>2023-2024</u>	<u>2022-2023</u>
Sonamasjid Port	Trade; Non-Trade; Other	19,332,409	27,593,867
Panama Hili Port	Trade; Non-Trade; Other	10,086,833	11,882,252
United Land Port, Tacknaf	Trade; Non-Trade; Other	1,483,536	1,947,567
Bibir Bazar Land Port	Trade; Non-Trade; Other	14,276,989	12,400,459
Bangla Bandha Port, Panchagar	Trade; Non-Trade; Other	4,844,359	5,165,764
		50,024,125	58,989,909

Note: 31.00 Events after the reporting period

No material events had occurred after the reporting period to the date of issue of these financial statements, which could affect the figures stated in the financial statements.

BANGLADESH LAND PORT AUTHORITY (BLPA)
Schedule of Property, Plant & Equipment
As on 30 June 2024

Particulars	Cost				Rate of Depreciation	Depreciation			Annexure-A Written Down Value as on 30 June 2024
	Balance as on 01 July 2023	Addition during the year	Disposal during the year	Balance as on 30 June 2024		Balance as on 01 July 2023	Depreciation Charged during the year	Adjustment during the year	
Land & Land Development	656,936,977	103,308,760	-	760,245,737	-	-	-	-	760,245,737
Building & Structure	374,079,683	15,704,260	-	389,783,943	5%	11,461,094	-	-	217,760,791
Boundary Wall & Gate	78,425,122	-	-	78,425,122	10%	2,756,479	-	-	53,616,813
Roads & Drain	173,992,647	141,230,685	-	315,223,332	10%	22,183,568	-	-	199,652,113
Machine & Equipment	18,235,375	-	-	18,235,375	15%	2,203,766	-	-	16,986,575
Electrical Equipment	58,845,607	6,368,763	-	65,214,370	20%	4,069,038	-	-	12,448,800
Fire Hydrant	43,576,041	-	-	43,576,041	7.50%	685,357	-	-	16,276,151
Intercom, Telephone & Mobile	2,279,905	-	-	2,279,905	15%	224,599	-	-	2,152,638
Office Equipment	11,729,911	372,735	-	12,102,646	15%	1,024,001	-	-	6,299,971
Furniture & Fixture	8,537,946	2,033,200	-	10,571,146	10%	595,671	-	-	5,210,107
Vehicle	31,336,197	-	-	31,336,197	15%	1,569,256	-	-	22,443,749
Computer, Network & Software	26,534,381	9,955,161	-	36,489,542	20%	4,935,543	-	-	16,747,369
Interior Dimension	7,269,299	-	-	7,269,299	15%	92,914	-	-	6,742,788
Ware House	79,610,633	-	-	79,610,633	5%	2,263,183	-	-	36,610,152
Fire Extinguisher	1,640,246	-	-	1,640,246	15%	25,368	-	-	1,496,491
Way Bridge Scale (Vehicle)	37,307,087	-	-	37,307,087	10%	2,282,974	-	-	16,760,323
Bath Room & Latrine	16,946,125	-	-	16,946,125	10%	782,358	-	-	9,904,901
Barrack	60,227,511	-	-	60,227,511	10%	3,727,816	-	-	26,677,169
Open Stake Yard	227,786,859	-	-	227,786,859	10%	11,994,476	-	-	119,836,577
Passenger & Truck Terminal	8,649,685	-	-	8,649,685	10%	355,243	-	-	5,452,496
Weighting Scale	7,095,404	-	-	7,095,404	20%	62,226	-	-	6,846,501
Transformer	4,227,548	-	-	4,227,548	20%	193,670	-	-	3,452,868
Jetty Poltun	804,726	-	-	804,726	10%	8,038	-	-	732,382
CC TV	466,569	-	-	466,569	20%	2,505	-	-	456,550
Development Work & Cons.	142,819,015	4,829,388	-	147,648,403	20%	2,098,572	-	-	139,254,113
Palaisading Work	487,193	-	-	487,193	20%	8,370	-	-	453,714
Observation Tower	643,663	-	-	643,663	20%	11,058	-	-	599,431
Automation Consultancy	3,295,088	-	-	3,295,088	20%	337,074	-	-	1,946,790
Balance as on 30 June 2024	2,083,786,446	283,802,952	-	2,367,589,398	20%	73,768,688	-	-	872,336,365
Balance as on 30 June 2023	1,885,837,736	197,948,710	-	2,083,786,446	20%	60,863,789	-	-	798,567,677
Balance as on 30 June 2024	1,885,837,736	197,948,710	-	2,083,786,446	20%	60,863,789	-	-	1,285,218,769



Bangladesh Land Port Authority (BLPA)

Ratio Analysis
Fiscal Year: 2023-2024

Short- Term Liquidity Ratio:

Serial No.	Particulars	Annexure-B 2023-2024
1	a) Current Ratio = $\frac{\text{Current Assets}}{\text{Current Liabilities}} = \frac{3,169,152,212}{2,829,127,352}$	1.1202
	b) Quick Ratio = $\frac{\text{Cash \& Equivalens+ Marketable Security+AR}}{\text{Current Liabilities}} = \frac{343,270,264}{2,829,127,352}$	0.1213

Solvency Ratio (Assess reliance on external finance and ability to pay interest charges):

2	a) Gearing Ratio (%) = $\frac{\text{Net Debt}}{\text{Equity}} = \frac{693,690,794}{9,961,753,294}$	6.96%
	b) Interest Cover Ratio = $\frac{\text{EBIT}}{\text{Finance Expense (Interest)}} = \frac{1,453,963,916}{11,477,817}$	126.6760
	c) Total debts to assets (%) = $\frac{\text{Total Debts}}{\text{Total Assets}} = \frac{693,690,794}{13,521,034,440}$	5.13%
	d) Debt Service Coverage Ratio = $\frac{\text{Net Operating Income}}{\text{Total Annual Debt Services}} = \frac{1,380,195,228}{693,690,794}$	1.9896

Performance Ratio (Effective use of resources):

	a) Return on Shareholders fund (%) = $\frac{\text{Net Profit after Tax}}{\text{Shareholders Fund}} = \frac{1,104,254,628}{9,961,753,294}$ **Government Equity = Government Equity +GoB loans+ Long-term Loans (GoB loans)	11.08%
	b) Gross Profit Margin (%) = $\frac{\text{Gross Profit}}{\text{Sales Revenue}} = \frac{1,104,254,628}{2,329,427,793}$	47.40%
	c) Operating Cost Percentage (%) = $\frac{\text{Operating Costs}}{\text{Sales Revenue}} = \frac{762,437,220}{2,329,427,793}$	32.73%
	d) Net Profit Margin = $\frac{\text{EBIT}}{\text{Sales Revenue}} = \frac{1,453,963,916}{2,329,427,793}$	62.42%
	e) Cost Recovery Ratio (%) = $\frac{\text{Total Revenue}}{\text{Operating Costs}} = \frac{2,329,427,793}{762,437,220}$	3.0552
	f) Return on Assets (%) = $\frac{\text{Net Profit after tax}}{\text{Total Assets}} = \frac{1,104,254,628}{13,521,034,440}$	8.17%
	g) Return on Equity (%) = $\frac{\text{Net Profit after tax}}{\text{Shareholder Equity}} = \frac{1,104,254,628}{9,961,753,294}$	11.08%

Efficiency Ratio (Provide information about management ability to control expenses and to earn a return on the resources committed to the business):

4	a) Net Assets Turnover = $\frac{\text{Net Sales}}{\text{Total Assets - Current Liabilities}} = \frac{2,329,427,793}{10,691,907,088}$	0.2179
	b) Return on Capital Employed (%) = $\frac{\text{EBIT}}{\text{Capital Employed}} = \frac{1,453,963,916}{10,655,444,088}$	13.65%
	c) Fixed Assets Turnover = $\frac{\text{Sales Revenue}}{\text{Average Fixed Assets}} = \frac{2,329,427,793}{2,497,368,154}$	0.9328
	d) Trade Receivable Collection Period = $\frac{\text{Average Trade Receivable x 365}}{\text{Sales Revenue}} = \frac{19,895,061,137}{2,329,427,793}$	8.5408