

**PRIVATE & CONFIDENTIAL**

**AUDITOR'S REPORT & FINANCIAL STATEMENT**

**OF**

**NORTH BENGAL SUGAR MILLS LTD.**

**GOPALPUR, NATORE**

**FOR THE YEAR END 30<sup>th</sup> JUNE, 2018**

*Shafiq Mizan Rahman*  
*Augustine*  
*2018*

DEWAN NAZRUL ISLAM & CO.  
CHARTERED ACCOUNTANTS  
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**AUDITOR'S REPORT ON THE ACCOUNTS**  
**Of**  
**NORTH BENGAL SUGAR MILLS LIMITED**  
**FOR THE YEAR ENDED 30<sup>th</sup> JUNE, 2018**

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**NORTH BENGAL SUGAR MILLS LTD.**  
**Auditors' Report to the Shareholders**

We have audited the accompanying Financial Statements of North Bengal Sugar Mills Ltd., Gopalpur, Natore, as at June 30, 2018 and the related Manufacturing Account, Statement of Comprehensive Income(farm), together with the notes thereof and the Statements of cash flow, budgeted variance, ratio analysis for the year ended. The preparation of these Financials Statements along with notes to the account is the responsibility of the Company's Management. Our responsibility is to express an independent opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we plan and perform and the audit to obtain reasonable assurance about whether the financial statement are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to our observations on certain points, as discussed in the relevant notes to the accounts in our opinion, the financial statements have been prepared in accordance with Bangladesh Accounting Standards (BAS) present true and fair view of the state of the Company's affairs as of 30th June,2018 and of the results of its operation and its cash flows for the year then ended and comply with the Companies Act, 1994 and other applicable laws and regulation.

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;
- b) In our opinion, proper books of account as required by law have been kept by the company so far as it appeared from our examination of those books; and
- c) The Company's balance sheet and profit & loss account dealt with by the report are in agreement with the books of accounts and
- d) The Expenditure incurred was for the purpose of the company business.

  
DEWAN NAZRUL ISLAM & CO.  
Chartered Accountants

  
SHAFIQ MIZAN RAHMAN & AUGUSTINE  
Chartered Accountants

Dhaka, June 20, 2019



**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**  
**Statement Of Financial Position**  
**AS AT JUNE 30, 2018**

PARTICULARS	NOTES	MILLS	FARM	AMOUNT (IN TAKA)	
		TAKA	TAKA	30.06.2018	30.06.2017
<b>Capital &amp; Liabilities:</b>					
<b>AUTHORIZED CAPITAL:</b>					
50,00,000 Ordinary Shares of Tk. 100/- each	4.01	500,000,000	-	500,000,000	500,000,000
<b>Capital &amp; Reserve fund:</b>					
<b>Paid up Share Capital</b>					
22,000 Ordinary Shares of Tk. 100/- each	4.02	2,200,000	-	2,200,000	2,200,000
Govt. Equity Fund	5.00	2,890,424	-	2,890,424	2,890,424
Reserve & Surplus	6.00	29,749,889	3,355,357	33,105,246	33,105,246
Grants	7.00	100,157,168	-	100,157,168	100,187,514
		<b>134,997,481</b>	<b>3,355,357</b>	<b>138,352,838</b>	<b>138,383,184</b>
<b>Retained Earnings</b>		<b>(3,737,945,165)</b>	<b>(331,206,683)</b>	<b>(4,069,151,849)</b>	<b>(3,358,948,611)</b>
<b>LOAN FUND:</b>					
Govt. Fund & Loans	8.00	153,337,164	-	153,337,164	139,494,259
Provision for Interest on Long term Loans (DSL)	9.00	18,287,140	-	18,287,140	17,209,545
		<b>171,624,304</b>	<b>-</b>	<b>171,624,304</b>	<b>156,703,804</b>
<b>Current Liabilities :</b>					
Liabilities/ Current A/C with farm	10.00	3,358,132,336	361,584,919	3,719,717,255	3,374,101,214
Provision for Leave Pay And Gratuity	11.00	387,421,309	46,818,410	434,239,719	492,553,363
Inter Project Current Account	12.00	27,764,966	-	27,764,966	126,389,124
Liability for BSFC Current A/C	13.00	811,485,574	-	811,485,574	602,579,933
		<b>4,584,804,185</b>	<b>408,403,329</b>	<b>4,993,207,514</b>	<b>4,595,623,635</b>
<b>Total Capital &amp; Liabilities</b>		<b>1,153,480,805</b>	<b>80,552,002</b>	<b>1,234,032,807</b>	<b>1,531,762,012</b>
<b>Non Current Assets</b>					
Fixed Assets at Cost	14.00	93,050,641	4,580,445	97,631,086	75,637,016
Less: Accumulated Depreciation		517,538,481	48,880,948	566,419,429	528,320,213
		424,487,840	44,300,503	468,788,343	452,683,197
<b>Current Assets:</b>					
Inventory	15.00	1,060,430,164	75,971,557	1,136,401,721	1,456,124,996
Sundry Debtors	16.00	393,569,606	74,616,310	468,185,916	687,684,023
Loans, Advance, Deposit & Prepayments	17.00	44,384,837	-	44,384,837	61,555,434
Cash & Bank Balances	18.00	138,451,218	1,355,248	139,806,465	123,843,417
Current A/C with Farm	19.00	6,413,354	-	6,413,354	26,559,313
Inter project Current A/C	20.00	349,541,501	-	349,541,501	321,240,957
Co-Generation & Establishment of sugar Refinery		127,055,333	-	127,055,333	234,305,159
		1,014,316,000	-	1,014,316,000	936,693
<b>Total Property and Assets</b>		<b>1,153,480,805</b>	<b>80,552,002</b>	<b>1,234,032,807</b>	<b>1,531,762,012</b>

The annexed notes form an Integral part of these accounts

  
Managing Director

  
Director

  
Director

Subject to our separate report of even date

  
DEWAN NAZRUL ISLAM & CO.  
Chartered Accountants

  
SHAFIQ MIZAN RAHMAN & AUGUSTINE  
Chartered Accountants

Dhaka, June 20, 2019



**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**  
**PROFIT & LOSS APPROPRIATION ACCOUNT**  
**For the year ended June 30, 2018**

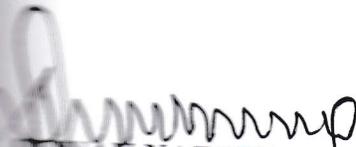
Particulars	Note	Mills	Farm	30.06.2018	30.06.2017
		Taka	Taka	Taka	Taka
Accumulated Loss Brought Forward from Previous Year		(3,060,016,298)	(298,932,313)	(3,358,948,611)	(2,672,639,680)
Excess Packet Sugar Selling Exp. For the year 2016-17		2,164,968		2,164,968	
Net Profit/( Loss) Transferred from P/L Account		(680,093,835)	(32,274,370)	(712,368,205)	(686,308,931)
Net Profit Transferred from Income Statement(Farm)					
Four Year Adjustment					
Accumulated Profit/(Loss) Transferred to Balance Sheet		(3,737,945,165)	(331,206,683)	(4,069,151,849)	(3,358,948,611)

  
Managing Director

  
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Chartered Accountants

Dhaka, June 20, 2019



**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**  
**Statement Of Profit & Loss Account and Other Comprehensive Income**  
**For the year ended June 30, 2018**

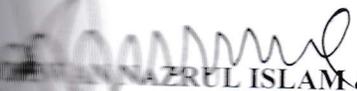
Sl. #	Particulars	Notes	Mills	Farm	30.06.2018	30.06.2017
					Taka	Taka
<b>A.</b>	<b>SALES</b>		<b>909,300,699</b>	<b>115,471,181.2</b>	<b>1,024,771,880</b>	<b>1,045,891,163</b>
	Sugar	21.00	821,722,300	-	821,722,300	838,442,760
	Molasses		87,578,399	-	87,578,399	117,523,826
	Farm Product Sold to Mills (cane Price)			115,471,181.2	115,471,181	89,924,577
<b>B.</b>	<b>LESS: COST OF SALES</b>					
	(i) <u>Opening Finished Goods:</u>		<b>546,643,680</b>	-	<b>546,643,680</b>	<b>693,028,477</b>
	Sugar & Molasses		546,643,680	-	546,643,680	693,028,477
	(ii) <u>Cost of Production</u>					
	Farm			95,415,965.8	95,415,966	85,881,704
	(Transferred from Manufacturing Account)				-	
			805,774,746	-	805,774,746	698,576,305
	(iii) <u>Cost of Goods available for Sale (i+ii)</u>		<b>1,352,418,426</b>	<b>95,415,965.8</b>	<b>1,447,834,392</b>	<b>1,477,486,486</b>
	(iv) <u>Closing Finished Goods:</u>		<b>325,857,220</b>	-	<b>325,857,220</b>	<b>546,643,680</b>
	Sugar & Molasses	15.01	325,857,220	-	325,857,220	546,643,680
	<u>Cost of Goods Sold (iii-iv)</u>		<b>1,026,561,206</b>	<b>95,415,965.8</b>	<b>1,121,977,172</b>	<b>930,842,806</b>
<b>C.</b>	<b>GROSS PROFIT/(LOSS) FOR THE YEAR (A - B)</b>		<b>(117,260,508)</b>	<b>20,055,215.4</b>	<b>(97,205,292)</b>	<b>115,048,356</b>
<b>D.</b>	<b>LESS: ADMINISTRATION, FINANCIAL &amp; SELLING OVERHEADS</b>		<b>622,660,166</b>	<b>61,533,549.8</b>	<b>684,193,716</b>	<b>835,894,865</b>
	Administration Expenses	22.00	562,382,477	13,424,678.0	575,807,155	725,344,021
	Salaries & Wages	26.00	53,793,287	48,108,871.8	101,902,159	102,677,296
	Selling and Distribution Expenses	23.00	6,484,401	-	6,484,401	7,873,549
<b>E.</b>	<b>OPERATING PROFIT/(LOSS) FOR THE YEAR (C - D)</b>		<b>(739,920,673)</b>	<b>(41,478,334.4)</b>	<b>(781,399,008)</b>	<b>(720,846,509)</b>
<b>F.</b>	<b>NON-OPERATING INCOME:</b>		<b>63,042,003</b>	<b>9,203,964.0</b>	<b>72,245,967</b>	<b>38,664,345</b>
	Other Income		2,642,003	9,203,964.0	11,845,967	13,664,345
	State Govt. subsidy	24.00	60,400,000	-	60,400,000	25,000,000
<b>G.</b>	<b>Net profit before Tax</b>		<b>(676,878,670)</b>	<b>(32,274,370.4)</b>	<b>(709,153,040)</b>	<b>(682,182,164)</b>
<b>H.</b>	<b>Tax Provision</b>		<b>3,215,165</b>	-	<b>3,215,165</b>	<b>4,126,767</b>
<b>I.</b>	<b>Net profit after Tax</b>		<b>(680,093,835)</b>	<b>(32,274,370.4)</b>	<b>(712,368,205)</b>	<b>(686,308,931)</b>

  
Managing Director

  
Director

  
Director

Subject to our separate report of even date

  
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Chartered Accountants

  
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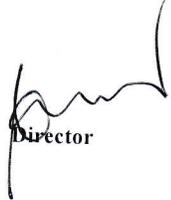
Dhaka, June 20, 2019



**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**  
**Manufacturing Account**  
**For the year ended June 30, 2018**

Sl #	Particulars	Notes	30.06.2018	30.06.2017
			Taka	Taka
A.	Opening Work-in-Process		601,027	577,377
B.	<b>MATERIAL CONSUMED:</b>		<b>550,365,585</b>	<b>420,983,378</b>
	Cost of Direct Materials	25.01	532,497,010	406,949,996
	Other Production Material	25.02	17,868,575	14,033,382
C.	<b>FACTORY OVERHEAD:</b>		<b>255,593,877</b>	<b>277,616,578</b>
	Salary and Wages (Permanent)	26.01	137,044,081	153,337,432
	Salary and Wages (Seasonal)	27.01	40,120,804	35,738,324
	Insurance	30.00	438,484	129,821
	Repair and Maintenance	30.00	41,542,407	49,765,409
	Power and Fuel	30.00	17,477,065	21,154,397
	Depreciation	30.00	13,404,260	11,752,173
	Other Factory Overhead	30.00	5,629,395	5,739,022
	Inventory Adjustment		(62,620)	-
D.	<b>TOTAL (A + B + C)</b>		<b>806,560,489</b>	<b>699,177,332</b>
E.	<b>CLOSING WORK IN PROCESS</b>	15.02	<b>785,743</b>	<b>601,027</b>
	Cost of Production (D-E) Carried Forward to Trading, Profit & Loss Account		<u>✓ 805,774,746</u>	<u>✓ 698,576,305</u>

  
Managing Director

  
Director

  
Director

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Dhaka, June 20, 2019

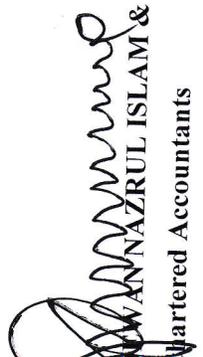


**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**

**Statement of Changes in Equity**  
**For the year ended June 30, 2018**

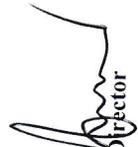
Particulars	Share Capital Taka	Equity Fund Taka	Reserve & Surplus Taka	Grant & Loan Taka	Retained Earnings Taka	Total Taka
Balance as at 1st July 2017	2,200,000	2,890,424	33,105,246	100,187,514	(3,358,948,611)	(3,220,565,428)
Net Loss For the Year 2018					(712,368,205)	(712,368,205)
Prior year adjustment				(30,346)	2,164,968	2,134,622
<b>Balance as at 1st July 2018</b>	<b>2,200,000</b>	<b>2,890,424</b>	<b>33,105,246</b>	<b>100,157,168</b>	<b>(4,069,151,849)</b>	<b>(3,930,799,011)</b>
Balance as at 1st July 2016	2,200,000	2,890,424	33,105,246	100,187,514	(2,672,639,680)	(2,534,256,496)
Net Loss For the Year 2017					(686,308,931)	(686,308,931)
<b>Balance as at 1st July 2017</b>	<b>2,200,000</b>	<b>2,890,424</b>	<b>33,105,246</b>	<b>100,187,514</b>	<b>(3,358,948,611)</b>	<b>(3,220,565,428)</b>

  
 Managing Director

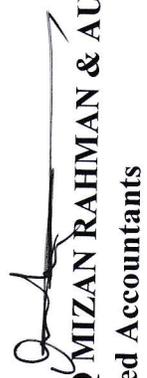
  
**DEWAN NAZRUL ISLAM & CO.**  
 Chartered Accountants

Dhaka, June 20, 2019



  
 Director

Subject to our separate report of even date

  
**SHAFIQ MIZAN RAHMAN & AUGUSTINE**  
 Chartered Accountants



**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**  
**CASH FLOW STATEMENT**  
**For the year ended June 30, 2018**

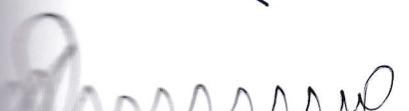
Particulars	30.06.2018	30.06.2017
	Taka	Taka
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit/ (Loss) for the year	(712,368,205)	(686,308,931)
Prior Year Adjustment	2,164,968	-
Provision for Taxation		2,037,194
Provision for Interest on long term loan	1,077,595	1,077,595
Depreciation	16,105,146	15,704,872
Opening Profit before Change in Working Capital	(693,020,496)	(667,489,270)
<b>CHANGE IN WORKING CAPITAL:</b>		
Increase/ in Inventory	219,498,107	141,912,565
Increase/ in Sundry Debtors	17,170,598	(17,292,634)
Increase/ Decrease in Receivable from Inter-Project	107,249,826	(113,792,531)
Increase/ Decrease in Current A/C with Farm		(43,967,290)
Increase/ Decrease in Co-Generation & Eastablishment of sugar Refinery	(77,623)	
Increase/ Decrease in Advance, Deposit & Prepayments	(15,963,049)	(11,834,108)
Increase/ Decrease in Deferred Exp. (Farm)		
Increase/ Decrease in Current A/C with Farm	(28,300,543)	43,967,290
Increase/ Decrease in Liabilities	345,616,041	15,866,372
Increase/ Decrease in Provisions	(58,313,644)	(27,774,552)
Increase/ Decrease in Inter project Current Account	(98,624,158)	114,956,402
Increase/ Decrease in Amount due to BSFIC	208,905,640	144,865,127
	<b>697,161,195</b>	<b>246,906,641</b>
<b>A/ Net Cash flows from Operating Activities</b>	<b>4,140,699</b>	<b>(420,582,629)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Fixed Assets	(38,099,216)	(8,623,267)
Co-Generation and Eastablishment of Sugar Refinery		(214,277)
Sale of Assets (FARM)		-
<b>B/ Net Cash flows from Investing Activities</b>	<b>(38,099,216)</b>	<b>(8,837,544)</b>
<b>C. CASH FLOW FROM FINANCE ACTIVITIES:</b>		
Increase/ Decrease in Long Term Loan	(30,346)	-
Long Term Loan	13,842,905	421,691,625
<b>C/ Net Cash flows from Finance Activities</b>	<b>13,812,559</b>	<b>421,691,625</b>
<b>Net Cash flows from Total Activities (A+B+C)</b>	<b>(20,145,958)</b>	<b>(7,728,548)</b>
Opening Cash and Bank Balance	26,559,313	34,287,858
Closing Cash and Bank Balance	<b>6,413,354</b>	<b>26,559,310</b>

  
Managing Director

  
Director

  
Director

Subject to our separate report of even date.

  
DEWAN NAZRUL ISLAM & CO.  
Chartered Accountants

  
SHAFIQ MIZAN RAHMAN & AUGUSTINE  
Chartered Accountants

Dhaka, June 20, 2019



**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**  
**Notes to the Accounts**  
**For the year ended June 30, 2018**

**1.00 BACKGROUND OF THE COMPANY:**

North Bengal Sugar Mills Limited is a public limited company incorporated in 1933 and started commercial operation in the year 1959 having installed crushing capacity of 1,000 TCD and Subsequently increased to 1,500 TCD. The company was nationalized as per P.O-27 of 1972 and was placed under Bangladesh Sugar and Food Industries Corporation (BSFIC) for its control, supervision and direction.

**2.00 MAIN ACTIVITIES OF THE COMPANY:**

The main activities of the company are to produce sugar from sugarcane and molasses as by products. Both sugar and molasses were sold out in the local market.

**3.00 ACCOUNTING AND RELATED POLICIES:**

**3.01 ACCOUNTING POLICY:**

The accounting and reporting policies of the mill conform to the Bangladesh Accounting Standards (BAS). The Mill carries its assets and liabilities principally on historical cost convention and follows the accrual method of accounting under integrated accounting system except otherwise noted.

(a) Lease rent & other income have been a following encountered in Farm Accounts on accrual basis.

**3.02 DEPRECIATION:**

Depreciation has been charged on fixed assets following straight line method in line with previous year's practice.

**3.03 VALUE OF INVENTORY:**

Stock of Stores and Spares has been valued at weighted average cost price method. Finished Goods (Sugar) have been reportedly valued at latest Govt. approved selling price @ 50,000 per M. ton. which is lower of cost of production.

**3.04 PHYSICAL INVENTORY:**

As reported to us, physical inventory of stock, stores and finished goods were carried out during the year under audit by the mills management. Quantity on inventory report was stated as per physical verification and valuation thereof has been made at cost or market price whichever is lower.

**3.05 SERVICE & SUPPORT OF BSFIC:**

The mill avails some administrative and other services from BSFIC in those areas where common services can efficiently be provided by BSFIC. This includes internal auditing, special auditing, administrative and technical support, arrangement of finance and supplies etc. BSFIC usually charges head office overheads upon factory towards their services. Total sum of Tk. 20,588,230.79 was charged to Mill as "Head office expenses" for the year under audit.



**3.06 REPOPRTING CURRENCY AND LEVEL OF PRECISION:**

The figures in the financial statements have been rounded off to the nearest Taka.

	Particulars	30.06.2018	30.06.2017
<b>4.00</b>	<b>SHARE CAPITAL:</b>		
<b>4.01</b>	<b>Authorized Capital:</b>		
	5,000,000 Ordinary Shares @ tk. 100.00 each	500,000,000	500,000,000.00
<b>4.02</b>	<b>Issued, Subscribed and Paid Up Capital: Tk.22,000,000</b>		
	22,000 Ordinary Shares @ tk. 100.00 each fully paid in cash	2,200,000	2,200,000.00
	<b>Total:</b>	<b>2,200,000</b>	<b>2,200,000.00</b>
<b>5.00</b>	<b>GOVT. EQUITY FUND: Tk. 2,890,954</b>		
	SM&RFS (40%) Share Capital Equity	2,094,954	2,094,954.03
	ICDS (Phase 1)	795,470	795,470.00
	<b>Total:</b>	<b>2,890,424</b>	<b>2,890,424.03</b>
<b>6.00</b>	<b>RESERVE &amp; SURPLUS: Tk. 33,105,246</b>		
	This is made up as follows:		
<b>A.</b>	<b>Mills: Tk. 29,749,889</b>		
	Capital Reserve	12,071,730	12,071,730.12
	General Reserve	2,642,591	2,642,590.53
	Other Reserve	15,035,568	15,035,568.00
	<b>Total:</b>	<b>29,749,889</b>	<b>29,749,888.65</b>
<b>B.</b>	<b>Farm: Tk. 3,355,357</b>		
	Reserve & Surplus	3,355,357	3,355,357.08
	<b>Total:</b>	<b>3,355,357</b>	<b>3,355,357.08</b>
	<b>Grand Total: (A+B)</b>	<b>33,105,246</b>	<b>33,105,245.73</b>
<b>7.00</b>	<b>Grants : Tk. 100,157,168</b>		
	This is made up as follows:		
	BASIP	100,000,872	100,000,872.00
	Intensive Cane Development Scheme (ICDS) Phase - 02	156,296	186,642.00
	<b>Total:</b>	<b>100,157,168</b>	<b>100,187,514.00</b>
<b>8.00</b>	<b>GOVERNMENT FUND &amp; LOANS:</b>		
	This is made up as follows:		
	<b>Mills:</b>		
	S.M.R.F.S. (60%)	1,437,000	1,437,000.00
	Farm Modernisation Scheme	187,000	187,000.00
	B M R E	12,885,000	12,885,000.00
	Cash Credit Loan (Blocked A/c.)	131,785,274	117,942,369.25
	Gratuity Loans Received From Govt.	7,042,890	7,042,890.00
	<b>Total</b>	<b>153,337,164</b>	<b>139,494,259.25</b>
<b>9.00</b>	<b>Provision for Interest on Long term Loans (DSL)</b>		
	B M R E	12,554,000	11,909,750.00
	S.M.R.F.S. (60%)	1,333,200	1,261,350.00
	Farm Modernisation Scheme	174,200	164,850.00
	Gratuity Loans Received From Govt.	4,225,740	3,873,595.00
	<b>Total</b>	<b>18,287,140</b>	<b>17,209,545.00</b>
<b>10.00</b>	<b>LIABILITIES:</b>		
	<b>A. Mills:</b>		
	Agricultural Loan	3,103,974,674	2,923,250,894.00
	Liabilities for goods supply	68,095,750	15,266,823.35
	Liabilities for Expenses	55,839,008	52,935,856.04
	Liabilities for other Finance	113,760,867	43,630,121.58
	Trade Creditors	4,180,527	3,486,000.00
	Workers Profit Participation Fund	827,783	827,782.59
	Prov. For Taxation	11,453,729	8,238,564.00
	<b>Total (A)</b>	<b>3,358,132,336</b>	<b>3,047,636,041.56</b>



	Particulars	30.06.2018	30.06.2017
<b>B. Farm</b>			
	NBSM Current A/C	349,541,501	321,240,957.19
	Liabilities for Expenses	9,184,906	4,752,576.00
	Liabilities for other finance	2,858,512	471,638.98
	Prov. For Leave pay & gratuity		
	<b>Total (B)</b>	<b>361,584,919</b>	<b>326,465,172.17</b>
	<b>Grand Total: (A+B)</b>	<b>3,719,717,255</b>	<b>3,374,101,213.73</b>

**10.01 Agricultural loan: Tk. 3,103,974,674**  
**Janata Bank, Iswardi, Br. Pabna**

Agricultural Loan: A/C NO. 000358/ 2013-2014	<b>10.01(a)</b>	563,999,765	516,384,134.00
Agricultural Loan: A/C NO. 000385/ 2014-2015	<b>10.01 (b)</b>	617,597,043	566,083,449.00
Agricultural Loan: A/C NO. 000394/ 2015-2016	<b>10.01 (c)</b>	811,503,558	822,566,713.00
Agricultural Loan: A/C NO. 000410/ 2016-2017	<b>10.01(d)</b>	1,110,874,308	1,018,216,598.00
<b>Total</b>		<b>3,103,974,674</b>	<b>2,923,250,894.00</b>

**10.01(a) Agricultural Loan: A/C NO. 000358/ 2013-2014**

Opening Balance	516,384,134	539,053,033.00
Add: Interest	47,715,631	50,625,738.00
	<b>564,099,765</b>	<b>589,678,771.00</b>
Less: Adjustment during the year	100,000	73,294,637.00
<b>Closing Balance</b>	<b>563,999,765</b>	<b>516,384,134.00</b>

**10.01(b) Agricultural Loan: A/C NO. 000385/ 2014-2015**

Opening Balance	566,083,449	671,671,367.00
Add: Interest	51,513,594	57,721,233.00
	<b>617,597,043</b>	<b>729,392,600.00</b>
Less: Adjustment during the year	-	163,309,151.00
<b>Closing Balance</b>	<b>617,597,043</b>	<b>566,083,449.00</b>

**10.01(c) Agricultural Loan: A/C NO. 000394/ 2015-2016**

Opening Balance	822,566,713	755,952,778.00
Add: Interest	75,936,845	76,613,935.00
	<b>898,503,558</b>	<b>832,566,713.00</b>
Less: Adjustment during the year	87,000,000	10,000,000.00
<b>Closing Balance</b>	<b>811,503,558</b>	<b>822,566,713.00</b>

**10.01(d) Agricultural Loan: A/C NO. 000410/ 2016-2017**

Opening Balance	1,018,216,598	952,346,000.00
Add: Interest	92,657,710	65,870,598.00
	<b>1,110,874,308</b>	<b>1,018,216,598.00</b>
Less: Adjustment during the year	-	-
<b>Closing Balance</b>	<b>1,110,874,308</b>	<b>1,018,216,598.00</b>



**10.02 Liabilities for goods supply: Tk. 68,095,750**

Abdus Salam & Sons GPL, Nator, 111	96,810	
ACI Formulation Ltd, Gazipur, Dhaka 111	651,750	651,750.00
ACI Ltd, ACI Center, Tejgong, Dhaka 111	480,000	
Asha Tools 111	1,630	1,630.00
Asian Gute Limited Dhaka, 111	150,000	150,000.00
B.A.D.C Terokhadia, Rajshahi, 111	148,480	
Balal Store, Gopalpur, Natore, 111	16,150	
Bangladesh Eng. Workshop Natore 111	216,190	
Barzer Paints (B.D.) Ltd, 111		228,288.00
B.L.T.A.C Bogra 111	874,136	20,950.00
B.L.T.A.C Dhaka 111	150,000	150,000.00



	Particulars	30.06.2018	30.06.2017
	Body Bilders Ltd Sarkular Roar Dhaka 11	150,000	
	Bonolota Hardware Store Ishordi Pabna 111	4,150	
	Classic Foils Ltd Nayapaltan Dhaka 111	208,500	
	Electropad Engering Bonosri Rampura Dhaka 111	767,000	
	Eletek House-42 Dhaka, 111	101,278	101,278.00
	Estern Enterprise Pabna 111	7,660	7,660.00
	Foweett Chsisti Hydrolics Ltd 111	54,755	54,755.00
	F Rahaman Enterprise Nowabpur Dhaka 111	11,050	
	F. Rahman Enterprise, Dhaka, 111	164,408	13,834.00
	F. Rahman Trading 111	125,483	125,482.75
	General Hardware, Pabna, 111	5,650	5,650.00
	Giash Enterprise 111	42,070	42,070.00
	Hakim Enterpries Gopalpur Ralwaget Natore 111	73,000	
	Hamko Corporation, Brance Rajshahi 111	649,730	
	Haque Motors, Dhaka 111	269,132	
	Hazi Traders Rajapur Bazar Natore 111	16,640	
	H.R. Traders, Nobabpur Rood, Dhaka 111	73,734	
	Imam Enterprise, Gopalpur Natore 111	35,420	
	Ismail Hossen Mollah, A.M (Fac) 111	21,010	
	Jamuna Fertilizer Co. Ltd, Jamalpur 111	9,450,000	
	Janota Hardware Store Ishordi Pabna 111	30,050	
	JTZ Engineering Tolarbug Dhaka 111	99,540	
	Jtz Engnering & Trading En, Dhaka 111	194,860	294,400.00
	Jumman & Brothers, Dhaka 111	1,104	1,104.00
	Khakon Mechinary Gopalpur Bazar 111		6,575.00
	Khulna Ship Yeadr Ltd, Khulna, 111	201,600	
	MA Enternational North Brock Hol Rod Dhaka 111	259,600	
	Mahamuda Enterprise Malibag Dhaka 111		663,400.00
	Mahir International Hatkhola Dhaka 111	89,880	
	MA Motors Rajshahi, 111	8,600	8,600.00
	Matali Pabna, 111	16,000	16,000.00
	Megna Traders Station Road Ishodi, Pabna 111	186,885	
	Mezba Engineering, Khatugong Chattogram 111	1,294,000	
	Milionars Pamp Ltd, Motijhil, Daka, 111	66,935	
	Milon Chemical Armantola Dhaka 111	216,480	
	Mitu International, Nowabpur Dhaka 111	132,683	4,150.00
	Mizanur Rahman, Supper (Civil) 111	1,900	1,900.00
	Moazem Raber & Plastic, Dhaka, 111	6,900	6,900.00
	Modern Traders, Rajarbazur, Dhaka, 111	160,000	160,000.00
	Mohashin Agro Farm Bonpara Natore 111	28,000	
	Mony Enterprise Pabna 111	2,367	2,367.00
	National Tubes Ltd. Dhaka, 111	901,695	
	Natore Town Press, 111	51,520	51,520.00
	Nocon Ltd, Bonani, Dhaka, 111	5,588,000	5,588,000.00
	Noor Electric Pabna 111	11,850	11,850.00
	Nure Alom, A.M(Pro), 111	2,500	
	Nurul Islam Welder Helper 111	740	740.00
	Oyster Resource Ltd Motijheel Dhaka 111	200,000	1,126,180.00
	Paddma Electic Co. Dhaka 111	5,647	5,647.00
	Paradish Carbon Industries Ltd Ctg 111	44,820	44,820.00
	Parul Construction, 111	863,560	863,560.00
	Prime Power House Mirpur Dhaka 111	42,775	
	Rafiul and Songs Paksi Ishwerdi Pabna 11	498,920	
	Rahim Afroz Distribution, Ltd Dhaka,111	112,350	15,550.00
	Rahman Enterprise Dhaka 111	9,045	9,045.00
	Rahman & Sons Gopalpur, 111	343,774	7,330.00
	Rahman Trading International, 111	41,250	41,250.00
	Raient Engring, Uttra Dhaka, 111	490,000	490,000.00
	Rai Treaders, Bhadipur, Natore 111	61,780	
	Rangs Motore Ltd Tejgon Dhaka 111	3,412,890	
	Renwick, Jagneswar & Co,(B D )Ltd. 111	3,919,600	393,045.00
	Rojone Enterprise, Bahadipur,Gopalpur, 111	236,000	
	Rokonuzaman Clark (Meca), 111	43,225	43,225.00
	Roton Kumar Hal Sae, 111	12,225	



Particulars	30.06.2018	30.06.2017
Sathi Scientific Store Dhaka, 111	75,976	
Shafiqul Islam, AM(Ac), 111	1,910	1,910.00
Shamsuddin Ahamed & Sons, 111	64,300	
Shanta Engineering, Pabna 111	6,320	6,320.00
Shohel Limes, Moulovi Bazar, Dhaka, 111	1,698,604	1,698,604.00
Shomor Kumar Mondol, 111	6,000	6,000.00
S.N.S. Agrotac House, Dhaka 111	17,280	17,280.00
Sariforazul Islam, D.M(Fac) 111		6,000.00
Star Enterprise, Ishodi, Pabna, 111	273,039	81,594.00
Stem & Newmetic Store, Dhaka 111	1,600	
Sumi Hardware & Glass House 111		7,000.00
Suvo Enterprise 111	16,800	16,800.00
Ta-Sin Enterprise, Sunamgonj, 111	334,414	834,413.60
Taz Enterprise, Station Road, Natore, 111	865	865.00
Tofazzal Hosain, Cent.Mat(Che), 111	3,030	3,030.00
Trade Chemical, Rajarbag Dhaka, 111		420,000.00
Trade Venter Ltd Dhaka 111	110,774	110,774.00
TSP Complex, Chittagong, 111	30,000,000	
Zaman Nahid Rahan DM(Ele) 111	12,880	5,650.00
<b>Total</b>	<b>68,095,750</b>	<b>15,266,823.35</b>

**Liability for Expenses: Tk.65,023,914**

**(a) Mills:**

Unpaid Sugarcane Price	988,280	320,503.52
Education Cess Accounts	3,709,500	3,195,747.96
Provision for BSTI Marking Fee	894,416	363,035.00
Road Development Cess	59,367	59,366.67
Outstanding Liabilities	50,037,446	48,897,202.89
Provision for Audit Fee	150,000	100,000.00
<b>Total Mills</b>	<b>55,839,008</b>	<b>52,935,856.04</b>

Notes-10.03 (i)

**(b) Farm:**

W/Wage Daily, June'18 paid in July'18	7,134,398	3,645,674.00
Officer & Staff Salary of June'18 Paid In July'18	2,009,627	1,106,902.00
Mr. Razzak Th, cane T. Bouns	12,137	-
Mr. kajam T. Bouns	28,744	-
<b>Total Farm</b>	<b>9,184,906</b>	<b>4,752,576.00</b>

**Total ( a+b)**

**65,023,914**      **57,688,432.04**

**Outstanding Liabilities : Tk.50,037,446**

**Year of origin**

Amount of Audit Fees	2013-2014	-	35,500.00
Amount deducted from various person at the time of final settlement due to Audit objections	2003-2004	202,846	202,846.00
	2004-2005	258,254	258,253.71
	2005-2006	734,651	734,651.00
	2006-2007	508,211	508,210.00
	2007-2008	852,554	852,553.89
	2008-2009	1,144,190	1,144,190.00
	2009-2010	96,423	96,423.00
	2010-2011	2,048,397	2,048,397.33
	2011-2012	662,564	662,563.90
	2012-2013	419,927	419,927.00
	2013-2014	1,053,206	1,091,206.00
	2012-2013	2,331,450	2,331,450.00
	30-06-2014	554	554.00
2013-2014	3,888,801	3,888,801.00	
2012-2013	304	304.00	
2013-2014	18,078	18,078.00	
2013-2014	5,000	5,000.00	



Store Control A/c. (UTM)  
Gazi Wire Ltd. Dhaka  
M/S Ashujonj Fertilizer & Chemical Ltd  
M/S S.A Motore, Dhaka  
M/S. ACI Formulation Ltd.  
M/S Alam Chemical Supply, SCC Road Dhaka  
Rajent Engring, Ultra Dhaka, Ady Sam & Co.



Particulars		30.06.2018	30.06.2017
M/S. Estran Tube Ltd. Dhaka	2011-2012	19,200	19,200.00
M/S. Khan Brothers, Bag Indus.	2013-2014	872,770	872,770.00
M/S. Latif Bawany Jute Mills Ltd.	2013-2014	2,916,800	2,916,800.00
M/S. Linde Bangladesh Ltd. Bogra	2013-2014	92,244	92,244.00
M/S. Nokon Ltd. Dhaka.	2012-2013	75,823	75,823.00
Mr. Shaddique Hossain O.A (Adm.)	2012-2013	52,000	52,000.00
Mr. Sherazul Islam, T. Driver	2012-2013	6,050	6,050.00
A. Aziz, CDA, Bi-Cycle(2341M)	2015-2016	134,583	134,583.00
Mr. Saddam, T.Helper(S), Trans.	2014-2015	8,012	8,012.00
Mechanical's Equipments	2014-2015	289,637	289,637.00
Production materials	30-6-2014	6,616,350	6,616,350.00
BSTI (Marketting Fee) Rajshahi	30-6-2014	7,362	7,362.00
Farm Accounts(48000)	2015-2016	314,464	314,464.00
Gratuety(20100)	2015-2016	2,391,913	2,391,913.00
Domestic Equipments	2015-2016	181,394	181,394.00
Transport Spare part's	2015-2016	3,186,000	3,186,000.00
Saddam, T. Helper(S),Trans	2015-2016	2,000	2,000.00
Transport Spare part's (40500/2)	2015-2016	923,900	923,900.00
B.S.T.I. Marking Fee	2015-2016	353,035	382,035.00
ACI Formulation Ltd. Adv. Sup Cont	2015-2016	3,277,635	3,277,634.76
B.S.T.I. Marking & audit Fee	2015-2016	2,718,550	2,718,550.00
Repair & Maintenance other	2015-2016	605	605.00
Adv.to Cane Department	2015-2016	1,474	1,474.00
Abdul Aziz SACDO, O.R.A.Obj	2015-2016	-	229,209.00
Liabilities to project BSFIC (19700)	2015-2016	149,817	149,817.00
Gratuety(20100)	2015-2016	1,223,527	1,223,527.00
Cane Development Expenses 72200	2015-2016	-	32,160.00
Liabilities to project BSFIC (19700)	2015-2016	522,150	522,150.00
Robindranath Shaha DGM(Cr.) Cane, TA/DA	2014-2015	-	7,040.00
Rokibur Rahman SACDO Cycle/Motorcycle(108M)	2014-2015	-	38,259.00
Abdus Selim. GM (Agro), Cane Exp.	2014-2015	-	136,382.00
Padma Oil Co. Ltd. 6 -Poribag, Dhaka Adv Sup & Cont	2016-2017	-	2,178,000.00
Khan Brother Bag. Indus. Adv Sup	2016-2017	5,411,417	5,411,417.40
Meghna Petroleum Ltd. Adv Sup	2016-2017	1,000	999.90
88600/B(Casual (Staff))	2017-2018	289,364	-
40300/1(Fertilizer & Chemical's.)	2017-2018	10,100	-
40100(Construction Material)	2017-2018	68,908	-
60300/A(Transporting Bonus Against Cane Carage)	2017-2018	194,681	-
60300/A(Transporting Bonus Against Cane Carage)	2017-2018	131,253	-
40900/6(Domestic Equipments.)	2017-2018	21,812	-
86300(Stacking & Loading Paid to Outsiders)	2017-2018	61,592	-
65400(Repair & Maintenance Other)	2017-2018	307,100	-
60300/A(Transporting Bonus Against Cane Carage)	2017-2018	36,630	-
65400(Repair & Maintenance Other)	2017-2018	1,400	-
20100(Gratuety)	2017-2018	1,085,760	-
48000(Farm Accounts)	2017-2018	84,681	-
76300(Entertainments)	2017-2018	11,875	-
81100(Directors Remuneration Exp.)	2017-2018	61,120	-
76300(Entertainments)	2017-2018	23,802	-
72200(Cane Development Expenses)	2017-2018	15,245	-
Abdus Selim, GM(Agro), Cane, Exp	2017-2018	40,368	-
Sentu Mia, Far.Labar(Fac) Ta/Da	2017-2018	1,891	-
108M(Rokibur Rahman SACDO Cycle/Motocycle)	2017-2018	53,567	-
19700(Liabilities To Project "BSFIC")	2017-2018	876,643	-
62200(Sports & Games)	2017-2018	6,000	-
65400(Repair & Maintenance Other)	2017-2018	480,000	-
<b>Total</b>		<b>50,037,446</b>	<b>48,897,202.89</b>



	Particulars	30.06.2018	30.06.2017
<b>Liabilities for other Finance:</b>			
<b>A. Mills</b>			
	0.05 Paisa Chasi Welfare Fand (19113/60)	73,226	73,226.00
	Factory Welfare Fand (19113/48)	101,808	101,807.92
	Fare Wel Subscription (19113/43)	20,093	20,093.00
	Garrage Club (19113/50)	3,099	3,098.50
	Gopalpur Ikhuchasi CandrioSamabye Samity (19113/32)	1,796	1,795.72
	Group Insurance (19113/31)	1,229,220	
	Income Tax (19113/45)	8,703,845	1,577,899.88
	N.B.S.M. Growers Welfare Fand (19113/36(A))	14,699	14,699.19
	NBSM High School (19113/1)	1,180,111	947,187.81
	N.B.S.M. Hindu Kallayan Trast (19113/41)	30,385	39,424.00
	N.B.S.M. Ikhu Chasi Welfare Fand (19113/36)	63,244	63,243.68
	N.B.S.M. Mosque Fund (19113/24)	104,181	34,030.57
	N.B.S.M. Officer Association (19113/25)	3,788	39,879.35
	N.B.S.M. Officer Welfare Fund (19113/62)	516,571	306,978.00
	N.B.S.M. Road Development Cess (RDC) (19113/64)	800,000	
	N.B.S.M. Road Development Fund (RDF) (19113/34)	4,314,014	2,124,914.00
	N.B.S.M. Staff Clube (19113/4)	103,664	47,421.00
	N.B.S.M. Welfare Fund (19113/17)	1,025,065	1,848,852.81
	N.B.S.M. Welfare Fund (W.P.P.F.) (19113/47)	400,000	400,000.00
	N.B.S.M. Workers Club (19113/6)	21,020	20,136.00
	Save Environments Search Charge 1% (19113/46)	858,536	26,951.77
	Source Tax for Sugar(Defence & Other) (19113/61)	1,699,883	2,945,300.70
	Subsidy Cane Growers (S.T.P) A/c. (19113/56)	9,523	9,523.00
	Vat A/c. (19113/55)	13,275,018	6,887,247.17
		<b>34,552,787</b>	<b>17,533,710.07</b>
	Security & Other Deposits	5,647,744	4,099,051.41
	Salary & Wages payable	18,799,741	10,643,306.00
	NBSM Provident Fund	54,760,594	11,354,054.10
		<b>79,208,080</b>	<b>26,096,411.51</b>
	<b>Total Mills</b>	<b>113,760,867</b>	<b>43,630,121.58</b>
<b>B. Farms</b>			
	Sundry Creditors	307,038	259,834.00
	Creditors Vat	1,550,175	91,974.00
	Creditors I.T	530,724	92,635.98
	Creditors Revenue	282,480	-
	Security & Other Deposits	188,095	27,195.00
	<b>Total Farm</b>	<b>2,858,512</b>	<b>471,638.98</b>
	<b>Total (A+B)</b>	<b>116,619,379</b>	<b>44,101,760.56</b>
<b>Security &amp; Other Deposits:</b>			
	A Based Skr. Sec (Sug) (544)	8,460	8,460.00
	Abdul Alim, Cashier(S) G - 2 Sec (850)	50,000	50,000.00
	Abdul Barik, Sec (Sug) (534)	9,100	9,100.00
	Abdul Khaleque, Sec (Sug) (505)	7,570	7,570.00
	Abdul Kudus Malitha	2,750	2,750.00
	Abdullah Traders (Haque Mia), Sec & Oth Dep	9,065	9,065.00
	Abdus Samad & Brothers, Sec (Sug) (563)	8,900	8,900.00
	Abid Haider, Sec (Sug) (542)	8,700	8,700.00
	Abue Naim, Cashier(S) G - 2 Sec (851)	50,000	50,000.00
	A. Hamid Bhuiyan, Sec (Sug) (511)	8,360	8,360.00
	A Hashem, Pabna, Sec (Sug) (541)	4,000	4,000.00
	A.H.M Anowar Parvej, Sec (Sug) (560)	8,460	8,460.00
	A. Khaleque, Sirajgong Sec (Sug) (510)	6,530	6,530.00
	Alamgir Traders, Gopalpur Bazar, Sec & Oth	3,375	
	Ali Enterprise, Sec & Oth Dep	55,872	55,872.00
	Alim Uddin & Sons, Sec (Sug) (502)	8,460	8,460.00
	Amir Engeniring, Workshop, Sec & Oth	10,000	10,000.00
	Anchar Nprint Industres Pvt. Ltd, Sec	6,000	6,000.00



Particulars	30.06.2018	30.06.2017
Anowara Traders, Gopalpur. Sec & Others	1,065	1,065.00
Arif Hossain (Siddque Ali) Sec & Oth.	2,000	2,000.00
A Salam Traders, Pabna, Sec (Sug) (540)	8,460	8,460.00
A. Satter Bhuiyan, Sec (Sug) (509)	8,360	8,360.00
Aser Uddin Pk, Sec (Sug) (503)	8,660	8,660.00
Asgar Hossai Dorikharbona Raj Sec & Other	224,156	
Ashraful Islam, Sec & Oth, Tikpur, Goripur	4,200	4,200.00
Aslam Hossen Islampur Sec & Oth Dep	27,000	27,000.00
Atahar Hossain, Sec (Sug) (523)	4,200	4,200.00
Ataur Rahoman, Sec (Sug) (504)	10,000	10,000.00
Ayub Ali(Can Loading)Raksa,Lalpur.Sec&Oth	5,600	5,600.00
Azam & Sons, Goramara, Rajshahi, Sec & Oth	439,068	11,528.00
Azizul Haque, Sec (Sug) (524)	4,000	4,000.00
Ballal Hossen, Sec & Oth. Kazipara, Lalpur		329.00
Bangladesh Eng.Workshop. Sec	23,806	23,806.00
Bangladesh Industries Workshop, Sec	27,220	27,220.00
Bisharat Ali, Sec (Sug) (537)	8,210	8,210.00
Bokul & Sons, Sec (Sug) (551)	8,760	8,760.00
CIAT Engineering Ltd Badda Dhaka Sec & Oth	15,000	
City Press, Sec & Oth Dep	10,000	10,000.00
Datta & Brother, Sec (Sug) (516)	8,760	8,760.00
Daulat Ali, Pabna, Sec (Sug) (536)	8,460	8,460.00
Dey Enterprise Pabna, Sec (Sug) (553)	8,900	8,900.00
Dil Afroza Begum, Sec (Sug) (561)	8,460	8,460.00
Emon Traders, Sec (Sug) (528)	8,440	8,440.00
Emran Ali, Cashier(S) G - 2 Sec (859)	50,000	50,000.00
Excel Resorce Ltd.	39,320	39,320.00
Fair Traders, Sec & Oth Dep	16,768	16,768.18
Fajle Rabbi Khachru, Sec (Sug) (512)	8,360	8,360.00
Farhad Motor Repairing Works Sec & Other		24,980.00
Ferdowasara Begum, Sec (Sug) (548)	8,440	8,440.00
Feroza Begum, Sec (Sug) (558)	8,900	8,900.00
F. Rahman Enterprise, Sec & Oth Dep	18,901	18,900.91
Friends Petrolium Agency, Sec & Oht Dep	50,000	50,000.00
Gopi Nath Ray, Sec (Sug) (518)	8,760	8,760.00
Hamko Corporation, Sec	50,280	50,280.00
Haque Motors. Sec & Oth Dep	16,078	16,077.64
Hasan Masud, Sec Cashier (S) G-2 Sec. (852)	50,000	50,000.00
Helal Store, Sec (Sug) (555)	8,460	8,460.00
LA. Rubber Industries, Sec & Oth Dep	12,637	12,636.90
Idris Ali Bish. Sec (Sug) (530)	8,460	8,460.00
Imam Enterprise, Sec & Oth Dep	195,148	139,764.84
Isma Constraction.Sec&Oth.Gop.Natore	6,025	6,025.00
Israt Jahan, Sec (Sug) (559)	8,900	8,900.00
Jahurul Islam, Sec (Sug) (514)	8,360	8,360.00
Jamal Uddin Sarker, Sec	10,000	10,000.00
Jaman Enterprise, Sec	20,057	20,057.00
Janata Store, Sec (Sug) (531)	8,460	8,460.00
Joint Traders. Sec.	17,867	17,867.00
Jumman & Brothers, Dhaka, Sec Oth	36,987	36,987.00
Kashim Enterprise. Sec.	8,790	8,790.00
Khan Traders, Sec & Oth Dep	2,956	2,955.90
Khariul,Mazgram.Sec.&Oth.	3,600	3,600.00
Laboni, Plastic. Sec	19,520	19,520.00
M.A. Constriction, Abdulpur, Nator Sec	30,000	30,000.00
Mahabuba Islam, Sec (Sug) (526)	4,000	4,000.00
Mahabub Hossain, Sec (Sug) (520)	8,460	8,460.00
Manik Traders, Sec (Sug) (535)	8,460	8,460.00
Mansur Trading, Sec (Sug) (521)	10,000	10,000.00
Masud Traders, Sec (Sug) (508)	8,460	8,460.00
M.B Traders Gopalpur, Nator, Sec	9,159	9,159.00
M. Construction. Chndivita, Nator, Sec	3,582	3,582.00
Mezba Engineering Chittagong, Sec & Oth		



	Particulars	30.06.2018	30.06.2017
	Mirzad Ali. Cashier.G - 1 Sec & Oth Dep (853)	1,000	1,000.00
	Mitu International, Dhaka Sec & Oth.	1,278	1,278.00
	Mofazzul Hossain, Sec (Sug) (515)	4,000	4,000.00
	Mohidul Islam(Modhu)	1,000	1,000.00
	Momtaz Uddin Mondol, Sec & Oth	39,021	39,021.00
	Monowara Begum, Sec (Sug) (513)	8,460	8,460.00
	Monowarul Islam, Sec (Sug) (527)	4,000	4,000.00
	Motin Reparing Workshop	20,600	20,600.00
	Mukul & Sons, Sec (Sug) (550)	8,760	8,760.00
	Musa Traders, Sec (Sug) (564)	8,900	8,900.00
	Najir Uddin & Co, Sec (Sug) (538)	7,860	7,860.00
	Nashir Uddin Bhuya.Sec&Oth..Gop.Natore.	2,300	2,300.00
	Nasir Store, Sec (Sug) (501)	8,460	8,460.00
	Natore Town Press, Sec & Oth Dep	30,840	30,839.83
	Nator Printing Press, Sec & Oth Dep	9,155	9,155.41
	New Khan Traders, Sec (Sug) (543)	4,000	4,000.00
	New Palash Traders, Sec (Sug) (556)	8,760	8,760.00
	New Safty Security, Dhaka,Sec & Oth	200,500	200,500.00
	New Shahin Print & Com, Sec&Oth	8,000	8,000.00
	Nidhir Kumar, Cashier(S) G - 2 Sce (854)		50,000.00
	Padda Electric Co., Sec	15,000	15,000.00
	Popular Press, Sec & Oth Dep	20,000	20,000.00
	Pranto Traders Ishourdi Pabna Sec & Oth	470,805	
	Rafique Azad, Cashier (S) G - 2 Sec (860)	1,000	1,000.00
	Rahaman Chemical Works,Bazpara,,Jessore. Sec & Oth	2,600	
	Rahim Afroz BD Ltd, Sec	39,153	39,153.00
	Rahman & Son's Sec & Oth Dep	195,126	195,126.25
	Raiant Industrise, Sec	100,000	100,000.00
	Rai Treaders, Bhadipur, Natore, Sec& Oth	70,211	38,909.00
	Raiyant Engineeing, Sec	318,850	318,850.00
	Ray Traders: Gopalpur, Natore,Sec.	242,512	242,512.00
	Reliable Motors, Sec & Oth Dep	800	800.00
	Rezaul Karim Reza. Gopalpur,Sec & Oth	25,000	15,000.00
	Rojone Enterprise, Bahadipur,Gopalpur, Sec.	16,482	16,482.00
	Rony Enterprise, Gopalpur Sec & Oth Dep	4,000	4,000.00
	Rony Enterprise, Iswordi Oth Dep	6,834	6,834.00
	Roton Dikadar Majgram, Sec & Oth	7,000	7,000.00
	Rozoni Engineering, Natore Sec	1,734	1,734.00
	Rupali Store, Sec (Sug) (519)	4,000	4,000.00
	Sabir Trading, Sec	3,000	3,000.00
	Sadek Ali (Late Tofazzul) Bhobanipur Sec&Oth.	1,000	1,000.00
	Sadek Trading International.Sec&Oth	7,900	7,900.00
	Saifuddin.K.Gpl.Sce&Oth.	5,000	5,000.00
	Saiful Islam. Cashier-2.Sec (862)	1,000	1,000.00
	Salim Enter, Sec (Sug) (547)	4,000	4,000.00
	Salim Store, Sec & Oth Dep	13,628	13,628.27
	Sarwar Hossain, Sec (Sug) (533)	4,000	4,000.00
	S & Brothers Sec.	8,000	8,000.00
	S.B.Traders. Natore. Sec & Oth Dep	47,558	47,558.37
	S.Construction. Sec.	20,000	20,000.00
	S.D Constraction, Sec	5,000	5,000.00
	Sekender Ali & Brathers, Sec (Sug) (522)	8,460	8,460.00
	Shaheen Motor Rep. Work, Ishordi Pabna, Sec & Oth	7,535	7,535.00
	Shahid Miah, Sec (Sug) (562)	8,900	8,900.00
	Shahin Ali Kazipara Durduria Cane Loding Sec & Oth		3,500.00
	Shahin Mechanical & Eng Workshop, Sec & Oth		
	Shajahan Ali, Sec (565)	4,110	4,110.00
	Shajan Ali, Sec (Sug) (529)	9,900	9,900.00
	Shakhawat Hossen, Sec (Sug) (517)	8,310	8,310.00
	Shamim Enterprise, Sec (Sug) (552)	8,660	8,660.00
	Shammi Enterprise, Sec & Oth Dep	8,900	8,900.00
	Shamser Ali, Sec (Sug) (557)	30,250	9,855.00
		8,660	8,660.00



Particulars	30.06.2018	30.06.2017
Shayed Hossain, Cashier(S) G-2 Sec (855)	5,000	5,000.00
Sheikh Trading Corp, Sec (Sug) (554)	7,770	7,770.00
Shohel Rana(Can Loading)Islampur,Lalpur.Sec&Oth	1,250	1,250.00
Shohidul Islam, Cashier(S) G - 2 Sec (856)	50,000	50,000.00
Shomor Kumar Sarkar Sec & Oth	3,500	3,500.00
Shoriful Islam, Bhahadippur, Sec & Oth	2,000	2,000.00
Shubeschha Traders, Sec (Sug) (507)	8,900	8,900.00
Shuli Traders, Sec (Sug) (506)	8,260	8,260.00
Siddique Ali, Jamnogor, Bagatipara, Natore, Sec	6,000	6,000.00
S.K. Tofiz Uddin, Sec (Sug) (539)	8,810	8,810.00
S.M. Eftekher Hossan, Cashier(S) G - 2 Sec (857)	50,000	50,000.00
S.M. Shakil Aktar, Sec (Sug) (532)	8,800	8,800.00
Somor Ray, Contractor, Sec & Oth Dep	6,748	6,748.00
Sonaly Traders, Sec (Sug) (525)	8,260	8,260.00
Sozib Printing Press, Sec & Oth Dep	240	240.00
Star Enterprise, Sec	16,000	16,000.00
Sujan Ali, Cane Loding Sec & Oth.		2,238.00
Titas Refractories, Sec	5,624	5,624.00
Topan Kumar Vadra, Sec	9,040	9,040.00
Towhidi Traders, Sec (Sug) (546)	8,560	8,560.00
Troy Com. Electrics, Sec	9,400	9,400.00
United Eagro Uqument Jesore Sec & Other	211,000	
Wopal Enterprise, Sec	15,000	15,000.00
Younus Ali, Cashier(S) G - 2 Sec (858)	50,000	50,000.00
Younus Eng. Workshop, Sec & Oth. Kustia	33,015	33,015.00
Zabul Hosain, Baura, Sec & Oter Dep	12,600	12,599.90
Zahangir Enterprise, Sec & Oth Dep	5,259	5,259.01
Zahid Traders Gopalpur.Natore Sec & Oth.	197	197.00
Zahir Uddin, Sec (Sug) (545)	4,000	4,000.00
<b>Total</b>	<b>5,647,744</b>	<b>4,099,051.41</b>
<b>Trade Creditors: Tk.4,180,527</b>		
Opening Balance	3,486,000	-
Add: Addition during the Year	548,401,780	515,980,920.00
Less: Issued during the Year	551,887,780	515,980,920.00
<b>Closing Balance</b>	<b>547,707,253</b>	<b>512,494,920.00</b>
<b>Workers Profit Participation Fund: Tk. 827,783</b>		
Opening Balance	827,783	827,782.59
Add: Addition during the Year	-	-
Less: Issued during the Year	827,783	827,782.59
<b>Closing Balance</b>	<b>827,783</b>	<b>827,782.59</b>
<b>Provision for Taxation: Tk.11,453,729</b>		
Opening Balance	8,238,564	6,201,370.00
Add: Addition during the Year	3,215,165	4,126,767.00
Less: Adjustment during the Year	11,453,729	10,328,137.00
<b>Closing Balance</b>	<b>-</b>	<b>2,089,573.00</b>
<b>11.00 Provision for Leave Pay And Gratuity: Tk.434,239,719</b>		
(a) Mills:		
Opening Balance	443,557,108	473,885,005.30
Add: 25% of Basic Salaries & wages provided for the year	100,482,067	60,378,154.00
Less: Payment during the year	343,075,041	413,506,851.30
<b>Closing Balance</b>	<b>44,346,268</b>	<b>30,050,257.00</b>
(b) Firms:		
Opening Balance	48,996,255	46,442,910.00
Add: 25% of Basic Salaries & wages provided for the year	2,537,007	2,553,345.00
Less: Payment during the year	51,533,262	48,996,255.00
Add: Gratuity Prov for new pay com:2015	4,714,852	-



Particulars	30.06.2018	30.06.2017
<b>12.00 Inter Project Current A/C. Tk.27,764,966</b>		
Carew & Com.(B.D.) Ltd. (42500/17)	33,643	
Joipurhat Sugar Mills Ltd. (42500/5)	1,962,572	1,596,852.94
Kushtia Sugar Mills Ltd. (42500/4)		160,873.48
Rajshahi Sugar Mills Ltd. (42500/1)		239,793.96
Renwick, Jagneswar & Co.(B D )Ltd. (42500/21)	25,768,750	124,391,603.91
<b>Total</b>	<b>27,764,966</b>	<b>126,389,124.29</b>
<b>N:B: Two joint Recocilation have been Completed during this year.</b>		
<b>13.00 Liability for BSFIC Current A/C</b>	811,485,574	602,579,933.49
<b>Total</b>	<b>811,485,574</b>	<b>602,579,933.49</b>
<b>14.00 Fixed Assets:</b>		
Fixed Assets at Mills	93,050,641	72,618,021.00
Fixed Assets at Farm	4,580,445	3,018,995.00
	<b>97,631,086</b>	<b>75,637,016.00</b>

Detailes have been shown in annexure-A

**15.00 Inventories**

Particulars	Mills	Farms	2017-2018	2016-2017
			Taka	Taka
Stock of Finished Goods (Note-15.01)	325,857,220	-	325,857,220	546,643,680.00
Work-in- Process (Note- 15.02)	785,743	71,523,151	72,308,894	74,070,153.54
Stock of stores and spares (Note-15.03)	61,579,359	3,093,159	64,672,518	57,072,672.92
Store in Transit (Note-15.04)	5,347,285	-	5,347,285	9,897,516.85
<b>Total:</b>	<b>393,569,606</b>	<b>74,616,310</b>	<b>468,185,916</b>	<b>687,684,023.31</b>

**15.01 Stock of Finished Goods: Tk.325,857,220**

Particulars	As at 30.06.18			As at 30.06.17
	M.Ton	Rate Per M.Ton	Amount in Taka	
Sugar	4,530.530	50,000	226,526,500	441,078,000.00
Molasses	6,338.9	15,670	99,330,720	105,565,680.00
<b>Total</b>			<b>325,857,220</b>	<b>546,643,680.00</b>

**15.02 Work in process: Tk. 72,308,894**

Mills	785,743	601,027.00
Farms	71,523,151	73,469,126.54
<b>Total</b>	<b>72,308,894</b>	<b>74,070,153.54</b>

**15.03 Stock of stores and spares**  
**(a) Mills**

Construction Materials  
Fuel & Lubricants  
Production Materials  
Loose tools  
Mechanical Equipments  
Central Store  
Transport Spare Parts  
Electrical Spare Parts  
Stationary & Printing  
Iron, Steel & Non Ferrous  
Pipe, Tubes & Fittings  
Refractors  
Paints & Varnishes



777,923	740,720.04
1,667,955	1,932,844.00
1,760,756	3,311,014.91
757,525	686,919.48
26,044,911	24,345,643.60
119,450	119,449.79
10,282,799	9,058,858.06
1,500,887	1,254,057.67
174,333	185,619.00
1,515,367	2,508,515.66
1,737,804	903,806.66
2,211,039	661,569.32
0.117	0.117



Particulars	30.06.2018	30.06.2017
Cord, Rope & chains		
Packing, Casket & Inst. Materials	271,527	314,965.15
Miscellaneous	685,888	700,734.10
	1,174,527	358,101.57
Non Judicial Stamps	51,432,832	47,639,037.11
Fertilizer & Chemicals	9,967,816	36,210.50
<b>Total</b>	178,711	8,012,590.65
	61,579,359	55,687,838.26
<b>(b) Farms</b>		
Construction Materials		
Fuel & Lubricants	136,410	400,410.00
Fertilizer	263,312	77,871.55
Chemicals	2,184,183	433,672.62
Miscellaneous Products	489,766	472,880.48
<b>Total</b>	19,488	-
	3,093,159	1,384,834.65
<b>Grand Total (a+b)</b>	64,672,518	57,072,672.91

15.04 Store in Transit

Details	Contact No	Date
<u>Mills:</u>		
Nickle Cromium Wire	279	09.01.1980
Continuous Clarifier	2644	-
-	2661	08.08.2010
Chemical dosing pump	2663	16.08.2010
Cromium plated nickle scren	2667	02.10.2011
Backing Scrin of Sentifugal	2680	29.01.2012
Special Electrode	3481(F)	25.06.2012
-	2700	21.07.2013
-	2704	-
-	2707	-
-	2708	10.09.2014
-	2709	21.09.2014
Diesel Generator Rectified	-	-
-	2712	-
-	2720	29.07.2015
-	2721	02.09.2015
-	2730	27.07.2016
-	2736	-
-	2738	18.09.2016
-	455	16.08.2016
-	2741	18.07.2017
Rotore Shaft Assembly	2745	27.08.2017
Stainless Steel and	2747	10.09.2017
	2754	15.05.2018
<b>Total</b>	3528/448	25.04.2018

726,446	726,446.49
75,223	75,223.18
146,439	146,439.00
39,843	39,843.27
180,440	180,439.95
313,323	313,322.57
-	854,209.48
130,689	130,689.00
1,852,238	1,852,238.00
8,053	8,053.40
281,097	281,097.00
-	316,513.00
-	1,346,625.00
-	911,015.00
5,963	5,963.00
-	260,066.51
-	507,908.00
-	633.00
-	222,154.00
-	1,718,638.00
8,774	-
1,468,509	-
105,656	-
4,002	-
589	-
<b>5,347,285</b>	<b>9,897,516.85</b>

16.00 Trad Detors & Sundry Detors: Tk.44,384,837

SSD, Kadirabad Cantonment  
SSD, Kadirabad Cantonment  
A



270,000	270,000.00
225,000	225,000.00
<b>495,000</b>	<b>495,000.00</b>

BSD Navey, Chittagong.  
BSD Navey, Chittagong.  
BSD Navey, Chittagong.  
BSD Navey, Chittagong.  
BSD Navey, Chittagong. (Increase Bill)



4,838,710	4,263,158.25
4,838,710	4,263,158.25
4,838,710	4,263,158.25
4,032,258	4,263,158.25

Particulars	30.06.2018	30.06.2017
SSD, Momenshahi Cantonment, Momenshi.	4,903,226	2,147,368.60
SSD, Kadirabad Cantonment, Kadirabad.	1,096,774	1,073,684.30
SSD, Ramu Cantonment, Coxbazer	6,612,903	10,800,000.90
SSD, Alikodom Cantonment, Bandorban	1,612,903	9,473,685.00
SSD, Kadirabad Cantonment, Kadirabad.	1,021,505	8,652,632.30
BSD, Gatail Shayed Salauddin Cantonment	8,870,968	8,526,316.50
<b>C</b>	<b>24,118,279</b>	<b>40,673,687.60</b>
<b>Total (A+B+C)</b>	<b>43,426,521</b>	<b>58,221,320.60</b>

M/S. Dhaka Cotton Mills	911,183	911,183.19
Agrani Bank Ltd. NBSM Branch, Gopalpur, Natore	47,132	47,132.00
M/S North Bengal Paper Mills Ltd., Paksey	-	2,375,798.43
	<b>958,315</b>	<b>3,334,113.62</b>
<b>Grand Total</b>	<b>44,384,837</b>	<b>61,555,434.22</b>

**17.00 Loan, Advance, Deposites & Pre-Payments:**

<b>A.Mills:</b>			
Advance	Note 17.01	116,235,249	101,172,396.25
Deposites & Pre-payment	Note 17.02.	22,215,969	20,659,504.80
<b>Total:</b>		<b>138,451,218</b>	<b>121,831,901.05</b>

<b>B.Farm:</b>			
Deposit		1,355,248	2,011,515.45
VAT		-	-
<b>Total:</b>		<b>1,355,248</b>	<b>2,011,515.45</b>

<b>Grand Total (A+B):</b>		<b>139,806,465</b>	<b>123,843,416.50</b>
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**17.01 Advance**

This is made up as follows:

Motor Cycle & Bi-Cycle Advan	Notes: 17.01(i)	673,731	754,291.73
Advance against Salaries & Wa	Notes: 17.01(ii)	596,652	729,376.75
Other Receivable (Audit Objectio	Notes: 17.01(iii)	405,086	503,489.74
Advance against Wages & Commission		20,291,927	-
Recoverable for Cane Shortage	Notes: 17.01(iv)	490,490	285,758.00
Advance against Transpiration		-	238,987.00
Advance against Verious Exp.		2,490,234	1,022,923.00
Advance against TA / DA	Notes: 17.01(v)	374,493	23,741,893.90
Advance against Expenses	Notes: 17.01(vi)	1,739,558	58,891,182.53
Advance against Suppliers & C	Notes: 17.01(vii)	19,136,914	18,719.60
Advance to others	Notes: 17.01(viii)	68,826,617	13,537,427.00
Advance to Cane Department		-	238,799.00
<b>Total</b>		<b>115,025,701</b>	<b>99,962,848.25</b>

**Deposit & Prepayments**

VAT on Molasses		-	-
Other Deposit	Notes: 17.01(ix)	1,209,548	1,209,548.00
Prepaid Insurance		-	-
<b>Total</b>		<b>1,209,548</b>	<b>1,209,548.00</b>

**Farm**

<b>Deposit &amp; Prepayments</b>		<b>1,355,248</b>	<b>2,011,515.45</b>
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**Grand Total**

<b>117,590,496</b>	<b>103,183,911.70</b>
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**Motor Cycle & Bi-Cycle Advances:**

Abdul Bari, CDA, Cycle, Bi-Cycle	6,275	6,275.00
Abdul Salam, SACDO(Farm), Moto & Bi Cycle (109M)	41,800	64,600.00



Particulars	30.06.2018	30.06.2017
Akhtaruzaman Manager(Ext.Cane) Moto/Bi-Cycle	4,050	
A. Mozid, CDA, Bi/Motor Cycle (2373 M)	2,075	4,175.00
Anowarul Islam, CDA, Bi/Motor Cycle (2324 M)	6,275	6,275.00
Anower Hosen,DM (Ext), Bi/Motor Cycle (1551 M)	28,500	57,000.00
Arif Hosen, CDA, Bi/Motor Cycle (2399 M)	6,275	6,275.00
Arifuzzaman, CDA Mot & By-Cycle (2400 M)		150.00
Ektier Uddin, CDA, Bi/Motor Cycle (2359 M)	6,275	6,275.00
Golam Kabria, CDA, Bi-Cycle/Motor (2369 M)		29,525.00
Golam Kibria SACDO Cycle/Motor (1560M)	14,900	4,750.00
Golam Rabbani, A.M(Ext), Mo/Cycle (1555 M)	117,717	3,467.00
Golam Rosul, CDA, Bi/Motor Cycle		1,903.00
Harun-Ur- Rashid-I CDA Bi-Cycle	6,275	6,275.00
Hazrat Ali, Peon, Bi/Motor Cycle (2011M)	6,198	6,198.00
Himadri Shakhor, CDA, Bi/Motor Cycle (283M)	4,525	6,100.00
Ikbal Kashem, CDA, Bi/Motor Cycle (2384 M)	6,275	6,275.00
Imteaz Hossen DGM(Devlopment) Moto/Cycle (101M)	14,207	31,955.00
Jafir Uddin, CDA, Bi-Cycle (2356M)	2,440	2,440.00
Jalal Uddin, CDA, Bi/Motor Cycle (2352 M)	6,275	6,275.00
Kaiser Ahamad-1, CDA, Bi/Motor Cycle (2385 M)	2,425	4,175.00
Kaiser Ahamad-2, CDA, Bi/Motor Cycle (2386 M)	1,725	1,725.00
Khairul Basher, CIC, Bi/Motor Cycle (2251 M)	64,616	64,616.17
Koushik Ahammed CDA Moto/Bi Cycle	3,718	3,718.00
Kuddus Alom, CDA, Bi/Motor Cycle (2389 M)	6,275	6,275.00
Milon Mia, CDA, Bi/Motor Cycle (2376 M)	2,075	4,175.00
Mokbul Hosen, CDA, Bi/Motor Cycle (2368M)	2,075	4,175.00
Moniruzzaman, CDA Mot & By-Cycle (2372 M)		150.00
Monjur Rahman, SACDO.FARM, Moto & Bi Cycle	77,900	77,900.00
Monjurul Haque, DGM(Ext) Moto/Cycle (1540M)	14,764	32,500.00
Murshid Ali, CDA, Bi-Cycle (2327M)	2,075	4,175.00
Muslim Uddin, PD, Bi/Motor Cycle		2,663.87
Nazmul Haque, CDA, Mot & Bi-Cycle (2388 M)	3,600	3,600.00
Nishit Chokroborti, CDA, Bi/Motor Cycle (2340 M)	2,075	4,175.00
Nur Uddin, A.M, (Farm) Motor/Cycle (102M)	2,375	11,875.00
Nurul Islam CDA, Cycle & Bi-Cycle (2333 M)	2,075	2,075.00
Nurzahan Begum, Ses Purjee, Clark Cycle/Moto	6,275	6,275.00
Rakibul Haque SACDO Cycle & Motor (1562 M)	94,412	94,412.24
Razaul Karim-1, CDA, Bi/Motor Cycle (2316M)	8,188	8,188.00
Razib Debnath, CDA, Motor & By-Cycle (2317M)		500.00
Robiul Alom, SACDO, Motor Cycle & Bi Cycle (1559M)	22,800	45,600.00
Saidur Rahaman, CDA, Bi/Motor Cycle (2370 M)	2,250	2,250.00
Sajedul Karim,CDA, Bi/Motor Cycle (2391 M)	2,950	5,050.00
Saker Ali, Purgi Distibuser, Bi/Motor Cycle.		4,313.87
Saker Ali, Supervizer, Bi/Motor Cycle		1,092.58
Sazzad Hossen, SACDO Mot & By-Cycle (2358 M)	2,250	2,250.00
Sekendar Ali, CDA, Bi-Cycle (2387M)		1,390.00
Shariful Islam, CDA, Bi/Motor Cycle (2310 M)	6,275	6,275.00
Shofiudullah CDA, Cycle/Motocycle	6,275	6,275.00
Shohidul Islam-1,CDA,Bi-Cycle (2377 M)	6,275	6,275.00
Suzon Kumar Sarker, CDA, Cycle/Moto	6,275	6,275.00
Tahidul Islam, CDA, Bi-Cycle (2329 M)	2,075	4,175.00
Tayub Ali, Scaleman, Bi-Cycle (2453M)	1,405	1,405.00
Tipu Sultan, CDA Mot & By-Cycle (2362 M)		150.00
Zahanigr Hosen, CDA, Bi/Motor Cycle (2360 M)	2,075	4,175.00
Zahed Ali, CDA, Bi/Motor Cycle (2325 M)		1,100.00
Zahedul Islam, CDA, Bi/Motor Cycle (281M)	2,250	4,350.00
Zahir Uddin, SACDO, Bi/Motor Cycle (1567 M)	29,441	48,125.00
Zohir Uddin, CDA/Sup.Vi Motor & By-Cycle (197M)		325.00
Total	673,731	754,291.73



**Advance against Salaries & Wages**

Alamgir Hossen, DGM (CP) Salary	9,162	9,162.00
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Particulars	30.06.2018	30.06.2017
Kha. Nur Alahi Juwel, DM(Pro.), Salary		8,107.00
K.M. Chhoroardi DGM(CP) Cane Salary		24,767.00
Mirzad Ali, Head Cashair-1, Salary	25,000	
Mizanur Rahaman MD Salary	325,000	25,000.00
Nitai Chondro Ray, GM(Agri), Salary	25,382	25,382.00
Nur Mohammad Ast.Mag(Mecha), Salary	101	101.00
Omor Ali, CIC, Cane, Salary	100,000	100,000.00
Rakibul Haque SACDO Salary	33,910	
Reazul Islam, DM(Trans), Salary	3,000	3,000.00
Robindronath Shaha DGM(Cr) Cane Salar	3,000	3,000.00
Saifullah, GM(Fin) Salary	30,000	30,000.00
Shamsuzzaman DGM(Farm), Salary		2,263.00
Yousuf Ali Sikdar, Salary	982	982.00
Total	596,652	285,758.00
<b>Other Receivable (Audit Objections)</b>		
Abaidulla, Fiter, O.R.A. Obj		360.00
Abbas Ali, Asst.Teacher, O.R.A.Obj		750.00
Abdul. Baten. Office. Assis(Perso), O.R.A. Obj	2,360	2,360.00
Abdul Halim, Clenner, O.R.A. Obj		360.00
Abdul Hamid, A.T.D, O.R.A.Obj		630.00
Abdul Kader, Sec.Habilder, O.R.A.Obj		270.00
Abdul Latif, C.D.A, O.R.A.Obj		810.00
Abdul Maidunobi, Drafman(Fac), O.R.A.Obj		2,640.00
Abdul Motaleb, Guard, O.R.A.Obj		810.00
Abdul Motaleb, Trans.Sup, O.R.A.Obj		317.00
Abdul Motin, Way.Heloer, O.R.A. Obj		360.00
Abdul Mozid, Cane Gard, O.R.A.Obj		1,620.00
Abdul Mozid, SACDO, O.R.A.Obj		4,822.00
Abdul Salam, SACDO(Farm), O.R.A.Obj		3,000.00
Abdur Rahman, Peon(A/c), O.R.A.Obj		270.00
Abdur Rashid, Moulder, O.R.A. Obj		90.00
Abdur Razzak-1, ATD/ I.Hel, O.R.A. Obj		360.00
Abdur Razzak, CIC, O.R.A.Obj		810.00
Abdur Razzak, J.Clark, O.R.A. Obj		360.00
Abdur Razzak, Khalashi, O.R.A. Obj		360.00
Abdur Razzak, Manager,(Ext). O.R.A.Obj	14,130	14,130.00
Abdur Razzak, Peon, O.R.A.Obj		630.00
Abdur Razzak, T.Driver, O.R.A.Obj		810.00
AB Siddik, Overshir, O.R.A. Obj	9,840	9,840.00
Abu Hanifa, C.D.A, O.R.A.Obj		810.00
Abul Basher, DM(Seed/Ext) O.R.A.Obj	7,704	7,704.00
Abul Hosain, Jus.Record, O.R.A. Obj		360.00
Abu Saleh Overshil, O.R.A.Obj	10,638	14,520.00
Abu Sayed, Helper, O.R.A. Obj		360.00
Abu Yousuf, Store.Keper, O.R.A.Obj		21,270.00
Afaz Uddin, Cane Gard, O.R.A.Obj		810.00
Ahasan Ali, Masenger, O.R.A.Obj		810.00
Aktar Jamil GM (Agri.) O.R.A.Obj	85,227	85,227.00
Akter Hossain, DGM(Farm), O.R.A.Obj	18,080	18,080.00
Amir Hosen, Peon, O.R.A.Obj		810.00
Amir Uddin, J.Clark, O.R.A. Obj		360.00
Amirul Islam-2, T.Helper, O.R.A.Obj		270.00
Anil Chan Sheel, C.D.A, O.R.A.Obj		270.00
Anowar Hossain S.Clark, O.R.A.Obj		810.00
Anowarul Haque, C.P.C (Cane.Pro), O.R.A. Obj		7,290.00
Arifuzzaman, CDA, O.R.A.Obj		540.00
Asaduzzaman, O.A O.R.A.Obj	5,700	5,700.00
Ataur Rahaman, Sr.Fharmasist, O.R.A.Obj	19,842	19,842.00
Atiquezzaman, Helper, O.R.A. Obj		360.00
Ayub Ali, Portar, Store(Ad), O.R.A.Obj		90.00
Azizul Haque AM(Farm) O.R.A. Obj		



	Particulars	30.06.2018	30.06.2017
	Belal Hossen, CPC(Cane.Pro), O.R.A. Obj		225.00
	Bipul Kr.Pk. Asst. Teacher, O.R.A. Obj	15,402	15,402.00
	Chania, Sweeper, O.R.A. Obj		270.00
	Darpon Basfor, Sweeper, O.R.A. Obj		270.00
	Debebroto Sk, S.Chack Clark (A/c) O.R.A. Obj		315.00
	Deloar Hossen, Sr. Clark, O.R.A. Obj		630.00
	Dulal Hossen, Account(Farm), O.R.A. Obj		431.00
	Elowar Hossen, CPC(Cane.Pro), O.R.A. Obj		315.00
	Enamul Haque, CIC, O.R.A. Obj	7,140	7,140.00
	Enamul Haque, Drafman, O.R.A. Obj	1,920	1,920.00
	Enamul Haque, S. Server, O.R.A. Obj		10,530.00
	Enamul Haque, T. Driver, O.R.A. Obj	3,870	3,870.00
	Farid Hasan DGM(Ele), O.R.A. Obj	14,135	14,135.00
	Fayzuddin, C.D.A, O.R.A. Obj	7,590	7,590.00
	Fazlur Rahman, W.B.C. Helper, O.R.A. Obj		270.00
	Firoza Begum, Peon, O.R.A. Obj		270.00
	Firoz Hosen, S. Clark(Store), O.R.A. Obj	2,550	2,550.00
	Foyez Uddin, Khalashi, O.R.A. Obj		360.00
	Full Mohammad, Peon, O.R.A. Obj		270.00
	Gayatry Rani, Peon(Ad), O.R.A. Obj		270.00
	Golam Mostafa DM(Ac) O.R.A. Obj	5,602	5,602.00
	Golam Rabbani, Moazzem, O.R.A. Obj		270.00
	Golam Shah Alam, Bearar, O.R.A. Obj		270.00
	Goutam Datta, L.C.C, O.R.A. Obj		270.00
	Habibur Rahaman, Act. Forman, O.R.A. Obj		810.00
	Habibur Rahaman, GM(Admin), O.R.A. Obj		9,040.00
	Habibur Rahman, S. Boy, O.R.A. Obj		270.00
	Haider Ali, Peon, O.R.A. Obj		270.00
	Hamidur Rahaman, S. Clark, O.R.A. Obj		3,840.00
	Harun Siraji, Way. Helper, O.R.A. Obj		720.00
	Harur-Ur Rashid, C.D.A, O.R.A. Obj		270.00
	Hazrat Ali, Peon, O.R.A. Obj		270.00
	Hiredronath, CDA, O.R.A. Obj		540.00
	Idrish Ali-3, T. Helper, O.R.A. Obj		630.00
	Idrish Ali, S. Clark, O.R.A. Obj		810.00
	Iqbal Kashim, C.D.A, O.R.A. Obj		270.00
	Isahaque Ali, Trans. Sup, O.R.A. Obj		315.00
	Jalal Uddin, Khalashi, O.R.A. Obj		360.00
	Jamal Hosain, D.M.(Accounts), O.R.A. Obj	5,304	5,304.00
	Jamal Uddin, Pickup. Driver, O.R.A. Obj		270.00
	Jibon Kumar Gosh, D.G.M.(Ext.) O.R.A. Obj	12,100	12,100.00
	Johura Khatun, PC(Cane.Pr), O.R.A. Obj		810.00
	Jugol Chondro, Sweeper, O.R.A. Obj		810.00
	Juwell Khan, Helper, O.R.A. Obj		360.00
	Kala Chand Datta, Jeep Driver, O.R.A. Obj		630.00
	Kamal Uddin, Peon(Cane), O.R.A. Obj		810.00
	Khademul Islam, Typist, O.R.A. Obj		630.00
	Khalilur Rahman, Forman, O.R.A. Obj		5,160.00
	Khalilur Rahman, Peon, O.R.A. Obj		270.00
	Khoda Boxha, SR. Clark, O.R.A. Obj	7,080	7,080.00
	Khorshed Aloam, Compt, O.R.A. Obj		270.00
	Khorshed Alom, Fiter, O.R.A. Obj		360.00
	K.M Saisur, Fiter, O.R.A. Obj		360.00
	Kofil Uddin, Habilder, O.R.A. Obj		810.00
	Laila Anjuman, PC(Cane.Pr), O.R.A. Obj	7,290	7,290.00
	Liakat Ali, D.G.M.(C.P) O.R.A. Obj	14,130	14,130.00
	Lokman Hossain, J. Driver, O.R.A. Obj		900.00
	Lutfor Nechha, P. Clark, O.R.A. Obj		315.00
	Lutfor Rahman, AAO, O.R.A. Obj	8,640	8,640.00
	Mahabubur Rahaman, M.D, O.R.A. Obj		101,081.75
	Mahmuda Khatun, Ast. Teacher, O.R.A. Obj	8,910	8,910.00
	Mantoo Basfore, Sweeper, O.R.A. Obj		270.00
	Masud Rana, T. Driver, O.R.A. Obj	630	630.00
	M.A Zabbar, Khalasi, O.R.A. Obj		360.00
	Mir Mukit, Messenger, O.R.A. Obj		810.00



Particulars	30.06.2018	30.06.2017
		270.00
Mirzad Ali, Head Cashair-1, O.R.A.Obj	10,650	10,650.00
Mizanur Rahman, Supper Vai, O.R.A.Obj		810.00
Mobir Ahammed, Guard, O.R.A.Obj	2,880	2,880.00
Mohammad Ali, Forman(Work), O.R.A.Obj		360.00
Mohammad Ali, Khalasi, O.R.A. Obj		90.00
Mohashin Ali, O.A, O.R.A. Obj	9,780	9,780.00
Mohasin Ali, C.D.A, O.R.A.Obj		810.00
Mokbul Hossen, CPC/CDA, O.R.A.Obj	750	750.00
Mokhtar Hossen Press Imam, O.R.A.Obj		360.00
Moklesur Rahaman, Khalasi, O.R.A. Obj		8,140.00
Momotaz Ali DM (Farm), O.R.A.Obj		1,530.00
Monirul Islam, Farmasist, O.R.A.Obj		810.00
Monirul Islam, Masenger(Cane), O.R.A.Obj	2,520	2,520.00
Motahar Hosain, Tarnar, O.R.A. Obj		360.00
Motaher Hossen, Helper, O.R.A. Obj	1,620	1,620.00
Motiur Rahman-3, C.I.C, O.R.A.Obj		270.00
Moyenuddin, Sr.Clark, O.R.A.Obj		360.00
Mozzamel Haque, CPC Clark /LCC, O.R.A.Obj	960	960.00
Nader Hossen Supervisor, O.R.A. Obj	2,280	2,280.00
Nazmina Begum, Sr.Typest, O.R.A.Obj		360.00
Nazrul Islam, Khalashi, O.R.A. Obj	4,560	4,560.00
Nazrul Islam, S.Typest(Civil), O.R.A. Obj		270.00
Nefaur Rahman, Peon O.R.A.Obj		360.00
Nironjon Shaha, Helper, O.R.A. Obj		6,480.00
Nishit Kumar, CDA, O.R.A.Obj		360.00
Nizam Uddin, Helper, O.R.A. Obj		810.00
Nur Hossen, C.D.A, O.R.A.Obj	3,240	3,240.00
Nurul Islam, Casher G-2, O.R.A.Obj		360.00
Nurul Islam, Fiter, O.R.A. Obj	3,210	3,210.00
Protul Kumar Sorkar, SACDO, O.R.A Obj		13,680.00
Rezaul Karim, C.I.C, O.R.A.Obj	1,920	1,920.00
Rezaul Karim, Drafman, O.R.A.Obj	960	960.00
Rofiqul Islam, J.Clark, O.R.A.Obj		1,080.00
Romendranath Skr, S.Clark(A/c), O.R.A.Obj	2,160	2,160.00
Rowsonara Begum, Asst.Teacher, O.R.A.Obj	2,550	2,550.00
Sahaz Uddin Skr, O.A, O.R.A.Obj	540	540.00
Saiful Islam, Typest(Cane), O.R.A.Obj	1,500	1,500.00
Salah Uddin Amin, O.A, (Salse) O.R.A.Obj	750	750.00
Samsul Alam, Asst.Teacher, O.R.A.Obj		3,000.00
Samsul Haque O.A.(Cane), O.R.A.Obj		5,280.00
Samsur Rahman, Drafman, O.R.A.Obj		810.00
Sazdar Rahaman, S. Gurd, O.R.A.Obj		270.00
Sazzatul Islam, Scale Man, O.R.A.Obj		14,943.00
Shahabuddin, GM (Finance), O.R.A.Obj		360.00
Shahabuddin, Fitter, O.R.A. Obj		270.00
Shajahan Ali, T.Driver, O.R.A.Obj		810.00
Shajalal, C.D.A, O.R.A.Obj	32,812	32,812.00
Shakhaoat Hosain, A.A(Ac), O.R.A.Obj		270.00
Shambhu Das, T.Driver, O.R.A.Obj		360.00
Shamsul Haque, A.Forman, O.R.A. Obj		1,770.00
Shofiqul Islam, S.Clark(Cane), O.R.A.Obj		360.00
Shofiqul Islam, Typest, O.R.A. Obj		1,920.00
Shohidul Islam, A.M.(Account) O.R.A. Obj		360.00
Shohidul Islam, A.Mechanic, O.R.A. Obj		360.00
Shohidulla, Helper, O.R.A. Obj		360.00
Shopon Krisno Pal, Mozder, O.R.A. Obj		360.00
Siddique Hossain, Peon, O.R.A.Obj		5,610.00
Siraj Ud Dolla, O.A(Cane), O.R.A.Obj		810.00
Sobhan Trans.Super, O.R.A.Obj		315.00
Somor Kumar Mondol, Trans.Super, O.R.A.Obj		810.00
Sopna Begum, S.Boy(Fac), O.R.A.Obj		3,000.00
Sorforazul Islam, D.M(Fac), O.R.A Obj		810.00
Sorforazul Islam, Trans Super, O.R.A.Obj		270.00



Particulars	30.06.2018	30.06.2017
Tapan Kumar Skr.Draser(Medical), ORS Audit Obj		2,400.00
Tayub Ali, Scale Man, O.R.A.Obj		270.00
Tazul Islan, Sr.Clark(P.F), O.R.A.Obj		810.00
Tofazzal Hosen, Jr. Officer (Admin), O.R.A.Obj		3,000.00
Tosadak Ali, Com.Oparetor. O.R.A.Obj		6,960.00
Waliullah, S.Clark, Store, O.R.A.Obj	4,830	4,830.00
Zahangir Alam, Stno Ty. O.R.A.Obj		9,150.00
Zahedul Islam, CDA, O.R.A.Obj		3,654.00
Zulfikar Ali, Godaun Keper, O.R.A.Obj		3,390.00
<b>Total</b>	<b>405,086</b>	<b>729,376.75</b>

01 (iv) **Recoverable for Cane Shortage:**

A. Latif - 1,RK	237,393	237,392.53
Kha. Soikot Ali, CPC(Re.Cane Shortage)	20,211	20,211.00
Mahbubul Islam, SACDO, Cane Short	192,467	205,467.00
Mahtab Uddin, CIC/CDA, Rec Cane Shor	25,313	25,313.21
Rezaul Karim, CDA, (Atgoria), Cane Short	15,106	15,106.00
<b>Total</b>	<b>490,490</b>	<b>503,489.74</b>

01 (V) **Advance against TA / DA:**

Abdul. Baten. Office. Assis.Personal . TA/DA	7,440	3,680.00
Abdul Hai, Pam.Driver Fac, Ta/Da	45,515	37,970.00
Abdul Halim, Pan Ast (Chem) Ta/Da	1,250	1,250.00
Abdul Momin, Clreck, Elec(Fac) TA/DA	3,000	
Abdur Rashid, J.Hiter(Chemical), Ta/Da	7,305	1,305.00
Abdur Rob. S.SBA, Ta/Da	29,570	29,570.00
Abu Bakker, GM (Factory) Ta/Da	8,700	8,000.00
Abul Kalam, Tarbiin.Helper, Ta/Da	2,850	5,315.00
Abu Raihan, T.Hel, Ta/Da	5,000	5,000.00
Aksed Ali Cane Gard TA/DA		3,000.00
Akter Hossain, DGM(Farm), Ta/Da	5,045	5,045.00
Alamgir Hossain, CDA, TA/DA.	2,500	
Azahar Ali, T.D. TA/DA	2,025	2,025.00
Azaharul Islam, CDA(Cane) Ta/Da	2,500	
Bidhan Chandra Roy, Driver,TA/DA	23,000	1,000.00
Chand Meia, Masanger,Cane. TA/DA.	1,055	1,055.00
Deloar Hossen Chacking Clark(S), Ta/Da	21,525	4,205.00
Dipok Kumar Sarkar, CDA Ta/Da	2,500	
Dulal Sarder, Laber Sarder TA/DA	4,255	7,000.00
Ektier Uddin, CDA(Cane) Ta/Da	2,500	
Ellin Mollaha, A.M, Account TA/DA.		2,000.00
Golam Kibria SACDO Ta/Da	830	
Golam Kowsar, CDA/CIC/ TA/DA	4,000	
Golam Sorowar Morshed GM(Agri) Ta/Da	5,000	
Hakimul Rashid(Litu), CPC, Ta/Da	1,005	1,005.00
Hazrat Ali, Peon (Admin), TA/DA	1,315	1,315.00
Ismail Hossen, D.Labar Sarder(Bha), Ta/Da	4,255	7,000.00
Ismail Hossen Mollah, A.M (Fac), Ta/Da	5,000	
Kaiser Ahamad-2, CDA, Ta/Da	2,500	
Khakon Ali, Farm Laber, Ta/Da	300	3,000.00
Khaled Mahamud,D.M(Lab),Ta/Da	6,000	
Khalilur Rahman, T.D (Trans),Ta/Da	1,000	
Kha. Shohidul Islam,(CIC) TA/DA	3,230	3,230.00
Komol Bishas, Day.L Khamar, Ta/Da	4,560	4,560.00
Mahatub Uddin, CDA(Cane) Ta/Da	2,500	
Mir Mukit, Scaleman, Ta/Da	1,575	1,575.00
Motaharul Islam AM(Ac) Ta/Da	8,000	
Mozzamel Haque, B.Attendent, TA/DA	2,500	
Nader Ali Welder Ta/Da	180	180.00
Nazrul Islam, CIC, T.A/D.A	4,000	
Nazrul Islam, T.Helper, TA/DA	293	2,000.00
Protul Kumar Skr, A.M Ta/Da	4,000	
Shahidul Islam, CDA, (Kishore), Ta/Da	2,500	



Particulars	30.06.2018	30.06.2017
Robiul Alom, SACDO, Ta/Da	830	
Saddam Hossen, D.M(A/C), Ta/Da		518.00
Saifullah, GM(Fin) Ta/DA	35,626	30,626.00
Shah Alam, Mec.Helper, Ta/Da	300	300.00
Shajahan Ali-2, T.D(S), Ta/Da	10,738	4,438.00
Shajahan Ali, TD, TA/DA	15,526	2,980.00
Shakhawat Hosen, Pump Man, TA/DA	2,705	5,365.00
Shamsul Alam S.Mechanix Ta/Da	1,160	1,160.00
Shofiqul Islam, T.Helper(S),Ta/Da		535.00
Shohidul Islam, D.Macanic, TA/DA	7,345	10,615.00
Shoriful Islam CDA(Cane) Ta/Da	2,500	
Sirajul Islam, Act.TD, TA/DA	4,650	4,650.00
SM Abdul Aziz, MD, Ta/Da	415	415.00
Somor Kumar Mondol, Seoso.Driver, Ta/Da	8,775	8,725.00
Subodh Kumar Pathok, Tytist(Lab), TA/DA		15,000.00
Sunil, Day.Laber, Ta/Da	4,535	4,535.00
Younus Ali, Cashier(S) G -2, Ta/Da	3,990	3,990.00
Zahagir Alam Act.Driver(S) Ta/Da	200	200.00
Zahir Uddin, SACDO, TA/DA	1,140	310.00
Zakir Hossen, Beltman(Fact), Ta/Da	1,320	340.00
Zaman Nahid Rahan DM(Ele), Ta/Da	14,000	3,000.00

**374,493**

**238,987.00**

**Total**

**Advance against Expenses:**

Abdul Gofur, Cashier G 2, Exp.	282	282.00
Abdul Hai, Pam.Driver Fac, Exp	30,000	
Abdul Latif, DGM(Credit), Exp	2,100	5,100.00
Abdus Salam, Supervizer, Civil. Exp.		15,348.00
Abu Bakker, Boilar Atten(Factory) Exp		6,475.00
Abu Saleah, D.M(Civil), Exp	156,282	46,891.00
AFO Sharif Galib, A M(Adm) Exp.	10,167	30,348.00
Akhtaruzaman Manager(Ext.Cane) Exp	171,679	
Aminul Haque Choudhori Fitter(Trans) Exp	2,511	
Anowar Hosen Store (Dm), Exp		13,614.00
Anowar Hossain, CIC, Exp.	11,657	
Asharaf Ali, AAO (A/c), Exp	4,100	4,100.00
A.S.M Zakir Hossen, DGM(Ext)Can, Exp		1,397.00
Azadul Islam, DECO (Adm) Exp	3,751	2,451.00
Borhan Uddin, Manager, Ext, Exp		225.00
Deloar Hossen Chacking Clark(S), Exp	184,500	182,000.00
Ekram Ali, Asst. Teacher, Exp	884	884.00
Ellin Mollaha, A.M, Account Exp	20,238	51,387.00
Enamul Haque, S.Server, Exp	1,000	1,000.00
Golam Kowsar, CDA/CIC/ Exp	3,000	
Golam Rabbani, AM, (Ext), Adv Exp		30,181.00
Hashim Reza, A.M(Mecha), Exp	4,607	4,607.00
Hasnath Habib, A.M(Transport), Exp		506.00
Ismail Hossen Mollah, A.M (Fac), Adv Exp	163,496	47,617.00
Johurul Haque, AAO(A/C), Exp	113,909	59,704.00
Khademul Islam, Typist, Exp	1,012	
Khaled Saifullah, AM(Ac), Exp	1,650	29,985.00
Kha. Nur Alahi Juwel, DM(Pro.), Exp	2,139	2,139.00
K.M. Chhoroardi DGM(CP) Cane Exp	1,960	
Kudrat Ali, B.H.Helper, Exp	3,525	
Mehedi Hasan Data Entry Op (Account) Expe		45.00
Mirzad Ali, Head Cashair-1, Exp.		92,300.00
Moklesur Rahaman, CIC, Exp.	11,657	
Motaharul Islam AM(Ac) Exp	4,600	4,600.00
Motiur Rahaman, CDA/CIC, Exp	5,700	3,704.00
Mozibor Rahaman Fitter Boiling House(Fac) Exp	2,116	
Mozzamal Haque, CDA/CIC, Walia, Exp	11,657	
Nazmul Hasan, Sub.Ast Eng(Meca), Exp	2,246	3,688.00



	Particulars	30.06.2018	30.06.2017
	Omor Ali, CIC, Cane, Exp	25,232	25,232.00
	Pobon Kumar Pal, Ju. Officer(Land) Exp	5,244	10,627.00
	Protul Kumar Skr, A.M Exp	12,058	
	Pulok Kumar Saekar, DM(Lab), Exp	29,244	10,813.00
	Rakibur Rahaman Khan GM(Adm) Exp	19,670	
	Razaul Karim A.M.(Adm).Exp.	10,000	10,000.00
	Reazul Islam, DM(Trans), Exp	159,114	22,314.00
	Rezaul Karim, CDA, (Krishna), Exp	10,324	3,087.00
	Rezaul Karim, CIC Kadhomchilan Exp	6,791	
	Rezaul Karim, J. Officer(Com), Exp		47.00
	Robindronath Shaha DGM(Cr) Cane, Exp	141,545	168,545.00
	Robiul Alom, SACDO, Exp		375.00
	Rofiqul Islam(Nantu), Sug.H. Helpar, Exp	1,363	1,363.00
	Rokonuzaman BH.H, Exp.	2,898	
	Rokonuzaman Clark (Meca), Exp		92.00
	Saddam Hossen, D.M(A/C), Exp		9,381.00
	Sadequer Rahaman, C.I.C/CDA, Exp.	11,657	
	Saifullah, GM(Fin) Exp		23,263.00
	Sazdar Rahaman, S. Gurd, Exp	1,600	1,600.00
	Shafiqul Islam, AM(Ac), Exp		8,475.00
	Shahin Uddin, SACDO, Exp	80,000	
	Shajahan Ali, TD, Exp.		13,130.00
	Shakhawat Hossen, CIC, Exp		5,111.00
	Shofiqul Islam, Tapest(Ac), Exp	2,326	2,326.00
	Shohidul Islam, Cane Gard(Cane), Exp		624.00
	Shohiduzzaman, CIC, Exp.	11,657	
	Shorfarazul Islam, D.M.(Factory) Exp		5,520.00
	Subodh Kumar Pathok, Tystist(Lab), Exp.	6,000	
	Zahangir Alam, Stno Ty. Exp.	13,547	9,207.00
	Zahir Uddin, SACDO, Exp.	8,069	8,069.00
	Zaman Nahid Rahan DM(Ele), Exp	45,221	35,746.00
	Zillur Raihan, Jr. Clerk, (Com) Exp.		1,035.00
	<b>Total</b>	<b>1,739,558</b>	<b>1,022,923.00</b>

01 (vii) Advance against Suppliers & Contractors :

Abdus Salam & Sons GPL, Nator, Adv & Cont		12,540.00
Abul Khair Steel Mills Ltd. Rajshahi, Adv Sup & Con	39,060	39,060.00
Al-Arafa Scientific & Surgical Co.Ltd Adv Sup & Con	57,525	57,525.00
Amir Engeniring, Workshop, Adv Sup & Cont	10,000	
Anowar Cement Sheet 27/dikusha Dhaka Adv Sup Cont	226,250	
Asgar Hossain Dorikhabona Raj Adv Sup & Con		1,200,000.00
Balal Store, Gopalpur, Natore, Adv Sup & Cont	14,857	
Bangladesh Eng. Workshop. Natore Adv Sup & Cont	100,000	
Bangladesh Insuletor & Sanetary Ware Fac Ltd, Adv S		1,925,648.00
Barzer Paints (B.D.) Ltd, Adv Sup & Con	790	227,388.57
B.I.T.A.C Bogra, Adv & Cont	712,075	212,075.00
B.I.T.A.C Dhaka, Adv Sup & Cont	88,285	88,285.00
B.I.T.A.C Kulana, Adv & Contr	103,785	230,000.00
Classic Foils Ltd, Nay.P, Dhaka Adv Sup & Cont	1,536,050	1,536,050.00
Corona Services Limited, Adv Sup	3,186,000	3,186,000.00
Energy Pack Electronics Ltd.Novo Tower, Dhak Ad Sup	64,600	64,600.00
Flora Limited, Rajshahi, Adv Sup		341,000.00
F. Rahman Enterprise, Dhaka, Adv & Cont		10,000.00
Gazi Wire Ltd Baitol Mokarrom Dhaka. Supp & Cont.	5,017	
Jakir Store, Gopalpur, Adv Sup & Cont	36,804	36,804.00
Khulna Ship Yeard Ltd, Khulna, Adv Sup	201,600	
Latif Bawany Jute Mill Ltd, Adv & Cont	3,086,460	3,086,460.00
Linde Bangladesh Ltd, Bogra, Adv Sup & Con	16,719	131,831.00
Mahir International Hatkhola Dhaka Adv Sup & Cont	167,600	
Mamun Store, Dhaka Road Natore, Adv Sup & Cont		9,926.00



Note	Particulars	30.06.2018	30.06.2017
	Nahin Enterprise, Gopalpur, Nator, Adv Sup & Cont	24,227	24,227.00
	National Tubes, Adv Sup & Cont	964,913	964,913.00
	Natore Town Press, Sup. & Cont.	25,969	25,969.00
	New Safty Security, Dhaka, Adv Sup & Cont	217,804	217,804.00
	Nocon Ltd, Adv Sup	1,901,750	1,901,750.00
	Parul Construction, Adv Sup & Cont	400,000	400,000.00
	Progoti Industrise Ltd. Dha, Sup & Cont	1,400,000	1,400,000.00
	Rahim Steel Mills Co.Pvt. Ltd, Adv Sup	1,112,245	628,275.00
	Raient Engring, Ultra Dhaka, Adv Sup & Cont	300,000	
	Rakhi Fuel Pump, Rajshahi, Adv Sup	18,145	18,145.00
	Rupantoriq Praktitik Gan Compani Ltd Adv Sup & Cont	70,149	
	Sarker Paper House, Ishwardi, Adv Sup	76,792	76,792.00
	Sathi Scientific Store Dhaka, Adv & Cont	16,643	16,643.00
	Shamsuddin Ahamed & Sons, Adv & Sup	31,047	
	Sohel Limes, Adv Sup & Cont	1,698,604	1,698,604.00
	Sonjit Kumar Sorkar, Gopalpur, Adv Cont	10,248	10,248.00
	Sumi Hardware & Glass House, Adv Sup& Cont	100	4,294.00
	Titas Banijjik Protisthan, Dhaka, Adv & Cont	10,000	10,000.00
	Training Institute for Chemical Inds, Adv Sup	22,008	22,008.49
	TSP Complex Ltd, Chottogram, Sup & Cont	817,262	1,969,261.84
	Unis Engineering Work Shop, Adv &Cont	33,015	33,015.00
	United Scales, Doulotpur Khulna, Adv Sup & Cont		1,500,000.00
	World Tech, 12/13 Iqbal Rood, Dhaka		88,560.00
	Zahid Traders Gopalpur.Natore Adv Sup & Cont	11,000	
	<b>Total</b>	<b>19,136,914</b>	<b>23,741,893.90</b>

7.01 (viii) **Advance to others:**

Advance NBSM Ladies Club A/C (43900/13)	1,340	12,779.50
Advance NBSM Officer Club A/C (43900/11)	284,740	363,859.70
Advance Salary Income Tax (43900/10)	49,479	516,619.00
Bangladesh Chinal Chramic Union. Adv Oth (43900/7)	539,420	481,054.38
BSFIC Shipping Office CTG. (43900/5)	19,277	19,277.25
E.R. Shop (43900/1)	108,636	138,896.00
Fertilizer, Incecticide (Outside Godawen) (43900/4)	3,354,117	2,029,654.00
Lone to Cane Growers (43900/3)	64,461,608	55,326,994.70
Yousuf Ali Advhocate, Jojcot Natore, Adv to Oth	8,000	2,048.00
<b>Total</b>	<b>68,826,617</b>	<b>58,891,182.53</b>

7.01 (ix) **Other Deposit:**

Account Officer C.T.G. (44300/3)	150	150.00
Adv. to Advocate M/S- B. Ahammed & Co. Dhaka. (44300/17)	40,000	40,000.00
A.K. Moynul Haque. Barastor, Dhaka (44300/16)	375,000	375,000.00
Bangladesh Oxygen.(Bogra) (44300/1(B))	252,000	252,000.00
Bangladesh Oxygen.(Khulana) (44300/1)	85,500	85,500.00
Bangladesh Power Dev. Ishordi. (44300/9)	9,298	9,298.00
Br. Saiful Rashid, S.Ahammed & Asociation, Dhaka, (44300/18)	50,000	50,000.00
Contrue For Excess Duty. (44300/4)	2,000	2,000.00
Natore P.B.S. No-2 (44300/14)	265,500	265,500.00
NBSM. High School Fixed Deposite. (44300/5)	4,000	4,000.00
Office Telephone. (44300/2)	200	200.00
Rahaman L Asociation, Adv.Suprim Cort (44300/20)	50,000	50,000.00
Rahman & Brother. (44300/10)	900	900.00
Sadaran Bima Corporation. (44300/12)	50,000	50,000.00
Sayed A.T. Mozaffar Ali, Adv. Suprim Cort (44300/13)	25,000	25,000.00
<b>Total</b>	<b>1,209,548</b>	<b>1,209,548.00</b>

17.02 **B. Pre-payments**

This is made up as follows:

VAT for Molasses	-	-
Turn Over tax	22,215,969	20,659,504.80



Note	Particulars	30.06.2018	30.06.2017
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**18.00 CASH IN HAND & AT BANK**

This is made up as follows:

**PARTICULARS**

**CASH IN HAND**

Cash at office	110,286	588,217.07
Postage Imprest	1,845	1,845.00
Farm Imprest	-	-
Telegram Imprest	225	225.00
<b>Total</b>	<b>-</b>	<b>-</b>

**CASH AT BANK**

1. Agrani Bank, NBSM Br. CD-1	161,007	166,108.22
2. " " " " CD-2	1,738,665	4,284,610.85
3. " " " " STD-1	3,134,978	4,310,662.60
4. Janata Bank, Iswardi Br. STD-3	150,882	3,322,623.62
5. Janata Bank, Dilkusha Corp. Br. STD-406	298,274	291,400.02
6. United Bank Of India	4,457	4,457.16
7. Sure Cash Wallet (017743543567)	379	32,211.73
8. Rupali Bank Ltd. Ishourdi Br CD-3	812,357	13,556,951.44
<b>Total</b>	<b>6,300,998</b>	<b>25,969,025.64</b>

**Grand Total**

**6,413,354**      **26,559,312.71**

**19.00 CURRENT ACCOUNT WITH FARM**

Total:

**349,541,501**      **321,240,957.19**

**349,541,501**      **321,240,957.19**

**20.00 INTER PROJECT CURRENT ACCOUNT**

Rajshahi Sugar Mills Ltd.	760,414	1,728,216.32
Mobarakgonj sugar Mills Ltd.	584,013	542,012.78
Thakurgaon Sugar Mills Ltd.	801,656	10,534,067.81
Kushtia Sugar Mills Ltd.	3,111,361	841,638.81
Joipurhat Sugar Mills Ltd.	-	407,849.50
Setabgonj Sugar Mills Ltd.	294,426	111,573,886.84
Rangpur Sugar Mills Ltd.	606,266	1,238,599.50
Zeal Banla Sugar Mills Ltd.	1,560,118	551,287.70
Shyampur Sugar Mills Ltd.	1,848,035	294,426.42
Panchagarh Sugar Mills Ltd.	411,396	1,560,117.88
Carew & Company (B D) Ltd.	-	105,033,055.20
Renwick, Jagneswar & Co.(B D) Ltd.	-	-
Faridpur Sugar Mills Ltd.	1,308,514	-
Natore sugar Mills Ltd.	10,363,216	-
Pabna Sugar Mills Ltd.	105,405,919	-
<b>Total:</b>	<b>127,055,333</b>	<b>234,305,158.76</b>

**21.00 SALES**

This is Made up as Follows:

Ministry of Defence	20,600,000	30,624,000.00
	355,500,000	241,650,000.00
<b>Total</b>	<b>376,100,000</b>	<b>272,274,000.00</b>
Employees (Ration Shop)	500,000	631,632.00
	960,000	87,048.00
	78,000	3,950,460.00
	-	530,140.00
	-	11,560.00
<b>Total</b>	<b>1,538,000</b>	<b>5,210,840.00</b>
Growers	-	21,852,000.00
	-	-
<b>Total</b>	<b>-</b>	<b>21,852,000.00</b>



Note	Particulars	30.06.2018	30.06.2017
	Hole Sale (Dealer)	-	10,944,000.00
	<b>Total</b>	-	57,510,000.00
	Police	-	68,454,000.00
		19,395,000	46,910,400.00
		278,643,000	307,431,000.00
	<b>Total</b>	-	-
	BSFIC Free Sales	298,038,000	354,341,400.00
		27,099,800	1,996,000.00
		-	1,800,000.00
		-	22,815,000.00
	<b>Total</b>	-	-
	Free Sales	27,099,800	26,611,000.00
		76,402,500	364,000.00
		42,219,000	88,880,520.00
		325,000	455,000.00
	<b>Total</b>	118,946,500	89,699,520.00
	<b>Grand Total</b>	<b>821,722,300</b>	<b>838,442,760.00</b>
	Sales of Molasses	87,578,399	117,523,826.00
	Details have been shown in annexure-B		
	<b>Total Sales</b>	<b>909,300,699</b>	<b>955,966,586.00</b>

22.00 ADMINISTRATIVES EXPENSES: Tk. 562,382,477

Uniform & Liveries	169,024	96,243.00
Training Expenses	68,097	44,906.00
Printing & Stationery	718,305	643,185.00
Rents, Rates, & Taxes	1,322,765	1,520,735.00
Travelling & Conveyances	1,021,974	1,031,555.00
Postages, Telegram & Telephone	49,334	59,414.00
Entertainment	1,688,156	1,060,257.00
Bank Charges	210,430	708,467.86
Audit Fees	142,125	100,000.00
Legal Fees	296,225	79,030.00
Directors Remunerations	231,600	108,500.00
Donations & Aid	68,251	81,451.00
Advertising & Publicity	961,295	1,309,434.63
Miscellaneous Expenses	75,384	52,720.00
<b>Total (Tk.)</b>	<b>7,022,964</b>	<b>6,895,898.49</b>
Repairs & Maintenance Materials	2,165,761	984,582.00
Fuel and Power	16,401	36,884.00
Insurances	2,541,595	1,262,192.00
Depreciation	633,990	2,625,852.81
Head Office Overhead	20,588,231	16,592,982.50
Interst on Loan & Overdraft	529,413,535	687,136,724.54
<b>Total (Tk.)</b>	<b>555,359,513</b>	<b>708,639,217.85</b>
<b>Grand Total (Tk.)</b>	<b>562,382,477</b>	<b>715,535,116.34</b>



23.00 SELLING & DISTRIBUTION & SELLING EXPENSES: Tk.6,484,401

Salary & Wages	2,083,647	2,253,513.00
Repairs & Maintenance Materials	268,802	30,000.00
Stracking, Loading, & Docking	4,131,952	5,590,036.00
<b>Total (Tk.)</b>	<b>6,484,401</b>	<b>7,873,549.00</b>

24.00 MISCELLANEOUS INCOME: Tk. 2,642,033

Intrest	46,072	73,097.74
House Rent Received	56,832	56,832.00



Note	Particulars	30.06.2018	30.06.2017
	Sale of Tender form	85,700	89,150.00
	Sale of wooden Fuel	-	-
	Security Forfeited	-	62,639.64
	Sale of Scrap	550,771	1,444,352.17
	Postal Order & Bank Draft.	-	-
	Sale of Empty Drum	2,330	1,918.00
	Sale of Cane Pass Book & Ration Card	360	430.00
	Received Overhead Charges from Inter project transaction	153,265	104,213.00
	Other Income	708,704	2,121,123.34
	Guest House Income	2,400	7,100.00
	<b>Total Tk.</b>	<b>2,642,003</b>	<b>4,101,966.34</b>

**25.00 COST OF MATERIALS:**

**25.01 Raw Materials**

Cost of Sugarcane	512,392,072	390,960,919.16
E- Payment Commission	2,136,956	1,427,171.83
Cost of Transportation	-	-
Transporting Incentives against cane hauling	2,067,781	1,844,169.00
Loading & Unloading	9,371,522	7,201,436.00
Freight & Carriage on Cane	6,395,209	5,394,401.00
Other expenses	133,470	121,899.00
<b>Total (Tk.)</b>	<b>532,497,010</b>	<b>406,949,995.99</b>

**25.02 Other Production Materials**

Lime	3,353,981	2,864,161.00
Sulpher	4,923,070	4,720,608.00
Other Chemicals	1,641,539	1,002,045.00
Packing Materials	7,936,705	5,395,338.00
Other Cost	13,280	51,230.00
<b>Total (Tk.)</b>	<b>17,868,575</b>	<b>14,033,382.00</b>
<b>Grand Total (Tk.)</b>	<b>550,365,585</b>	<b>420,983,377.99</b>

**26.00 SALARY & WAGES ( PERMANENT):**

**Mills**

Direct Salary & wages	Notes-26.01	137,044,081	153,337,432.00
Administration Salary & wages:	Notes-26.02	50,334,876	53,075,800.94
Selling & Dist. & wages	Notes-26.03	2,083,647	2,253,513.00

**Farm:**

Administration Salary & wages	Notes-26.04	13,426,678	46,803,104.00
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**Total Salary & Wages Permanent**

<b>202,889,283</b>	<b>255,469,849.94</b>
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**26.01 Direct Salary & wages:**

Salaries & Wages (Basic).	59,882,647	80,147,245.00
Bonus	9,883,708	10,427,710.00
Overtime	7,469,657	3,427,385.00
Other Benefits	59,808,069	59,335,092.00
<b>Total</b>	<b>137,044,081</b>	<b>153,337,432.00</b>

**26.02 Administration Salary & wages:**

**A.Mill:**

Salaries & Wages (Basic).	19,266,263	32,604,065.00
Bonus	4,969,506	4,069,680.00
Overtime	876,790	227,519.94
Other Benefits	25,222,317	16,174,536.00
<b>Total</b>	<b>50,334,876</b>	<b>53,075,800.94</b>

**B.Farm:**

Salaries & Wages (Permanent).	18,966,880	20,417,500.00
Salaries & Wages (Seasonal & Daily).	26,096,479	23,548,544.00



Note	Particulars	30.06.2018	30.06.2017
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**26.03 Selling & Dist. & wages**

Salaries & Wages (Basic).	1,037,620	1,326,106.00
Bonus	197,340	171,060.00
Overtime	35,051	-
Other Benefits	813,636	756,347.00
<b>Total</b>	<b>2,083,647</b>	<b>2,253,513.00</b>

**27.00 Salary & Wages ( Seasonal):**

Direct Salary & wages	Notes-27.01	40,120,804	35,738,324.00
Administration Salary & wages	Notes-27.02	3,458,411	2,798,390.61
<b>Total Salary &amp; Wages ( Seasonal)</b>		<b>43,579,215</b>	<b>38,536,714.61</b>

**27.01 Direct Salary & wages:**

Salaries & Wages (Basic).	9,925,109	15,386,028.00
Bonus	5,782,369	5,323,795.00
Overtime	4,674,704	1,058,252.00
Other Benefits	19,738,622	13,970,249.00
<b>Total</b>	<b>40,120,804</b>	<b>35,738,324.00</b>

**27.02 Administration Salary & wages:**

Salaries & Wages (Basic).	704,077	1,828,586.61
Bonus	428,936	370,360.00
Overtime	239,368	-
Other Benefits	2,086,030	599,444.00
<b>Total</b>	<b>3,458,411</b>	<b>2,798,390.61</b>

**28.00 REPAIR & MAINTENCE:**

This is Made up as Follows:

**Repair & Maintenance (Materials)**

Cane Procurement	149,619	14,796.00
Garage	6,200,534	4,534,618.00
Mechanical	9,575,719	7,506,422.00
Chemical	8,873,838	10,600,860.50
Sales & Distribution	268,802	-
Boiler	3,024,682	4,383,357.00
Power Generation	146,628	72,310.00
Electrical	1,665,887	6,764,832.00
Civil	2,717,152	2,271,601.00
Cane Development	-	214,622.00
Accounts	13,000	1,790.00
Administration	1,326,139	298,290.00
	<b>33,962,000</b>	<b>36,663,498.50</b>

**Repair & Maintenance (Outside)**

Cane Procurement	296,491	697,562.00
Garage	1,424,049	1,208,784.00
Mechanical	2,631,046	8,193,403.00
Chemical	1,552,934	1,041,421.00
Sales & Distribution	-	30,000.00
Boiler	1,353,329	1,092,207.00
Power Generation	1,200	1,780.00
Electrical	255,822	574,091.00
Civil	1,042,316	481,329.00
Cane Development	65,155	111,413.00
Accounts	234,756	166,629.00
Administration	591,866	517,873.00



Note	Particulars	30.06.2018	30.06.2017
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**29.00 POWER & FUEL:**

**This is Made up as Follows:**

Cane Procurement	-	-
Garage	8,544,534	8,421,585.00
Mechanical	2,861,685	2,971,478.00
Chemical	-	2,614.00
Sales & Distribution	-	-
Boiler	532,421	401,569.00
Power Generation	5,537,415	9,357,151.00
Electrical	-	-
Civil	-	-
Cane Development	1,010	-
Accounts	-	-
Administration	16,401	36,884.00
<b>Total:</b>	<b>17,493,466</b>	<b>21,191,281.00</b>

**30.00 FACTORY OVERHEAD**

Uniform & Liveries	1,079,645	833,916.00
Training Expenses	16,290	6,022.00
Printing & Stationery	923,718	1,105,346.96
Rents, Rates, & Taxes	770,313	731,956.00
Cane Development Expenses	1,606,520	2,271,840.00
Travelling & Conveyances	1,115,174	635,707.00
Postages, Telegram & Telephone	20,130	3,711.00
Entertainment	77,505	136,323.00
Donations & Aid	-	-
Miscellaneous Expenses	20,100	14,200.00
<b>Total (Tk.)</b>	<b>5,629,395</b>	<b>5,739,021.96</b>
Repairs & Maintenance Materials	41,542,407	49,765,408.50
Fuel and Power	17,477,065	21,154,397.00
Insurances	438,484	129,821.00
Depreciation	13,404,260	11,752,173.04
<b>Total (Tk.)</b>	<b>72,862,217</b>	<b>82,801,799.54</b>



**NORTH BENGAL SUGAR MILLS LTD.**

GOPALPUR, NATORE.

Schedule of FIXED ASSETS of MILLS as on 30th June 2018.

Annexure-A/1

Sl. No.	Particulars	Cost as on 30-6-2017	Addition during the year	Sale Adjustm ent	Total Book Value as on 30-6-2018	Rate of Dep.	Depreciation During The Year	Accumulated Dep.30-6-2017	Adjustm ent	Total Depreciation 30-6-2018	Written Down Value as on 30-6-2018
01	02		04	05	06	07	08	09	10	11	12
0000	I. LAND										
	A) Mills Land	933,198.58			933,198.58		-	-	-	-	933,198.58
	B) Land Dev. (SMRS)	78,984.98			78,984.98		-	-	-	-	78,984.98
	C) Integrated Cane Dev. Scheme	24,000.00			24,000.00		-	-	-	-	24,000.00
	<b>TOTAL</b>	<b>1,036,183.56</b>			<b>1,036,183.56</b>						<b>1,036,183.56</b>
0000	<b>2. BUILDING &amp; OTHER CONSTRUCTION</b>										
	<b>A) Mills Building</b>										
100	Factory Building	447,389.79			447,389.79	3%	11,185.00	430,090.79		441,275.79	6,114.00
200(A)	Factory Building (BASIP)	6,886,530.27			6,886,530.27	3%	172,163.00	5,509,880.27		5,682,043.27	1,204,487.00
200(B)	Workshop Building (BASIP)	296,995.08			296,995.08	3%	7,425.00	245,024.08		252,449.08	44,546.00
200	Office Building 1st Class	1,760,839.21			1,760,839.21	3%	44,021.00	1,490,295.21		1,534,316.21	226,523.00
200	Office Building 2nd Class	881,822.40			881,822.40	5%	34,968.00	497,171.40		532,139.40	349,683.00
200	Office Building 3rd Class	17,249.00			17,249.00	25%		17,241.00		17,241.00	8.00
300	Residential Building 1st Class	4,665,787.76			4,665,787.76	3%	116,645.00	3,915,238.76		4,031,883.76	633,904.00
300	Residential Building 2nd Class	1,794,739.24			1,794,739.24	5%		1,794,703.24		1,794,703.24	36.00
300	Residential Building 3rd Class	129,647.00			129,647.00	25%		129,612.00		129,612.00	35.00
400	Center office weight bridge cabin	817,342.13			817,342.13	25%	24,425.00	752,396.13		776,821.13	40,521.00
500	Water & Deep tubewell	1,491,365.14			1,491,365.14	12%		1,491,358.14		1,491,358.14	7.00
500	Electrical installation	88,783.88			88,783.88	10%		88,781.88		88,781.88	2.00
500	Other Construction 2nd Class	5,539,907.23	95,000.00		5,634,907.23	5%	281,745.00	3,508,632.09		3,790,377.09	1,844,530.14
700	Other Building 1st Class	2,965,676.92	62,120.00		3,027,796.92	3%	75,695.00	2,113,910.92		2,189,605.92	838,191.00
900	Others/Temporary Gordwon 3st Class	7,992,661.19			7,992,661.19	25%		7,992,658.19		7,992,658.19	3.00
	<b>TOTAL "A"</b>	<b>35,776,736.24</b>	<b>157,120.00</b>		<b>35,933,856.24</b>		<b>768,272.00</b>	<b>29,976,994.10</b>		<b>30,745,266.10</b>	<b>5,188,590.14</b>
	<b>B) FOUNDRY BUILDING :</b>										
100	Foundry Building	948,248.39			948,248.39	3%	16,997.00	809,581.39		826,578.39	121,670.00
	<b>TOTAL "B"</b>	<b>948,248.39</b>			<b>948,248.39</b>		<b>16,997.00</b>	<b>809,581.39</b>		<b>826,578.39</b>	<b>121,670.00</b>
	<b>C) B.M.R.E. BUILDING</b>										
100	Factory Building	3,167,402.93			3,167,402.93	5%		3,167,392.93		3,167,392.93	10.00
700	Other Building	476,661.14			476,661.14	5%		476,660.14		476,660.14	1.00
500	Other Construction	2,214,358.16			2,214,358.16	5%		2,214,355.16		2,214,355.16	3.00
	<b>TOTAL "C"</b>	<b>5,858,422.23</b>			<b>5,858,422.23</b>			<b>5,858,408.23</b>		<b>5,858,408.23</b>	<b>14.00</b>
	<b>D) S.M.R.S. BUILDING</b>										
200	Office Building 1st Class	221,688.63			221,688.63	3%	5,542.00	193,970.63		199,512.63	22,176.00
300	Residential Building 1st Class	711,720.94			711,720.94	3%	17,793.00	622,754.94		640,547.94	71,173.00
500	Other Construction	159,184.60			159,184.60	25%		159,183.60		159,183.60	1.00



Code no.	Particulars	Cost as on 30-6-2017	Addition during the year	Sale Adjustm ent	Total Book Value as on 30-6-2018	Rate of Dep.	Depreciation During The Year	Accumulated Dep.30-6-2017	Adjustm ent	Total Depreciation 30-6-2018	Written Down Value as on 30-6-2018
01	02		04	05	06	07	08	09	10	11	12
	<b>TOTAL "D"</b>	<b>1,092,594.17</b>			<b>1,092,594.17</b>		<b>23,335.00</b>	<b>975,909.17</b>		<b>999,244.17</b>	<b>93,350.00</b>
	<b>E) ICDS PHASE II BUILDING :</b>										
24300	Residential Building 1st Class	670,122.46	-	-	670,122.46	3%	16,753.00	581,964.46		598,717.46	71,405.00
24300	Residential Building 2nd Class	68,473.18	-	-	68,473.18	5%	6,917.00	234,957.92		68,472.18	1.00
24400	Center office Building 1st Class	276,687.92	-	-	276,687.92	3%	3,139.00	98,681.75		241,874.92	34,813.00
24700	Other Building 1st Class	125,553.75	-	-	125,553.75	3%	3,537.00	243,728.30		101,820.75	23,733.00
24400	Center office Building 2nd Class	243,731.30	-	-	243,731.30	5%	30,346.00	106,109.24		243,728.30	3.00
24200	Office Building 1st Class	141,473.24	-	-	141,473.24	3%		1,333,913.85		109,646.24	31,827.00
	<b>TOTAL "E"</b>	<b>1,526,041.85</b>			<b>1,526,041.85</b>					<b>1,364,259.85</b>	<b>161,782.00</b>
	<b>F) 76. MOTIJEEL C/A. DHAKA.</b>										
24800	Other Construction (Boundary wall)	249,378.00	-	-	249,378.00	10%		249,377.00		249,377.00	1.00
	<b>TOTAL "F"</b>	<b>249,378.00</b>			<b>249,378.00</b>			<b>249,377.00</b>		<b>249,377.00</b>	<b>1.00</b>
	<b>TOTAL (A+B+C+D+E+F)</b>	<b>45,451,420.88</b>	<b>157,120.00</b>		<b>45,608,540.88</b>		<b>838,950.00</b>	<b>39,204,183.74</b>		<b>40,043,133.74</b>	<b>5,565,407.14</b>
25000	<b>3. PLANT &amp; MACHINERY:</b>										
	<b>A) MILLS PLANT &amp; MACHINERY:</b>										
25100	Factory Plant & Machinery	58,984,317.57	18,774,300.00	-	77,758,617.57	5%	3,708,661.00	25,603,059.97		29,311,720.97	48,446,896.60
25200	Boiler	395,267.00	4,210,859.00	-	4,606,126.00	10%	421,085.00	395,261.00		816,346.00	3,789,780.00
25200	Boiler (New)	31,869,598.47	-	-	31,869,598.47	10%	1,923,725.00	19,431,823.47		21,355,548.47	10,514,050.00
25200	Boiler(Indian 40 MT)	81,870,223.67	-	-	81,870,223.67	10%	764,243.00	77,747,833.67		78,512,076.67	3,358,147.00
25300	Power House Machinery	7,951,851.70	1,629,325.00	-	9,581,176.70	10%	677,166.00	5,612,964.70		6,290,130.70	3,291,046.00
25400	Workshop	147,746.00	-	-	147,746.00	10%		147,719.00		147,719.00	27.00
25500	Plant & Machinery (BASIP)	125,834,385.55	2,241,562.00	-	128,075,947.55	10%	224,156.00	125,834,206.55		126,058,362.55	2,017,585.00
25600	Cattle Feed Plant	822,383.25	-	-	822,383.25	5%		822,380.25		822,380.25	3.00
	<b>TOTAL "A"</b>	<b>307,875,773.21</b>	<b>26,856,046.00</b>		<b>334,731,819.21</b>		<b>7,719,036.00</b>	<b>255,595,248.61</b>		<b>263,314,284.61</b>	<b>71,417,534.60</b>
	<b>B) BMRE PLANT &amp; MACHINERY:</b>										
25100	Plant & Machinery	21,774,905.56	-	-	21,774,905.56	5%		21,774,864.56		21,774,864.56	41.00
25200	Machinery & Boiler	4,518,616.08	-	-	4,518,616.08	10%		4,518,615.08		4,518,615.08	1.00
25300	Power House Machinery	4,047,449.82	-	-	4,047,449.82	10%		4,047,414.82		4,047,414.82	35.00
	<b>TOTAL "B"</b>	<b>30,340,971.46</b>			<b>30,340,971.46</b>			<b>30,340,894.46</b>		<b>30,340,894.46</b>	<b>77.00</b>
	<b>TOTAL (A+B)</b>	<b>338,216,744.67</b>	<b>26,856,046.00</b>		<b>365,072,790.67</b>		<b>7,719,036.00</b>	<b>285,936,143.07</b>		<b>293,655,179.07</b>	<b>71,417,611.60</b>
26000	<b>4. EQUIPMENTS:</b>										
26100	Factory Equipments	835,520.00	-	-	835,520.00	15%	125,328.00	250,656.00		375,984.00	459,536.00
26300	Laboratories Equipments	631,688.00	-	-	631,688.00	15%	227.00	630,513.00		630,740.00	948.00
26400	Air Compressor Machine	94,500.00	-	-	94,500.00	15%		94,498.00		94,498.00	2.00
26500	Weigh Bridges	7,474,131.29	3,461,050.00	-	10,935,181.29	15%	1,012,868.00	6,662,421.65		7,675,289.65	3,259,891.64
26600	Other Equipments	3,079,818.46	-	-	3,079,818.46	15%	34,592.11	2,934,898.35		2,969,490.46	110,328.00
26700	Loose Tools	520,013.58	-	-	520,013.58	15%		519,426.58		519,426.58	587.00
26800	Agri. Implements	479,383.35	-	-	479,383.35	15%		479,347.35		479,347.35	36.00
	<b>Total :</b>	<b>13,115,054.68</b>	<b>3,461,050.00</b>		<b>16,576,104.68</b>	<b>105%</b>	<b>1,173,015.11</b>	<b>11,571,760.93</b>		<b>12,744,776.04</b>	<b>3,831,328.64</b>
27000	<b>5. FURNITURE, FIXTURE &amp; OTHER EQUIPMENTS :</b>										
27100	A. MILLS Furniture	1,410,677.02	-	-	1,410,677.02	6%	17,648.00	1,362,621.02		1,380,269.02	30,408.00

Sl. No.	Particulars	Cost as on 30-6-2017	Addition during the year	Sale Adjustm ent	Total Book Value as on 30-6-2018	Rate of Dep.	Depreciation During The Year	Accumulated Dep.30-6-2017	Adjustm ent	Total Depreciation 30-6-2018	Written Down Value as on 30-6-2018
01	02		04	05	06	07	08	09	10	11	12
7200	Fixture	739,547.31			739,547.31	15%	-	738,757.31		738,757.31	790.00
7300	Office Equipments	564,159.50			564,159.50	15%	15,508.00	544,918.50		560,426.50	3,733.00
7400	Office Equipments ICDS Phases - II	61,660.00			61,660.00	15%		61,656.00		61,656.00	4.00
	<b>Total "A"</b>	<b>2,776,043.83</b>			<b>2,776,043.83</b>		<b>33,156.00</b>	<b>2,707,952.83</b>		<b>2,741,108.83</b>	<b>34,935.00</b>
7000	B. FIXTURE UNDER ADP GRANTS :										
7200	Fixture (SMRS)	18,850.00			18,850.00	15%	-	18,837.00		18,837.00	13.00
7200	Fixture ICDS Phases - II	13,050.00			13,050.00	15%	-	13,041.00		13,041.00	9.00
	<b>Total "B"</b>	<b>31,900.00</b>			<b>31,900.00</b>			<b>31,878.00</b>		<b>31,878.00</b>	<b>22.00</b>
	C. FURNITURE UNDER INTEGRATED CANE DEVELOPMENT SCHEME :										
100	Furniture	25,000.00			25,000.00	6%	-	24,999.00		24,999.00	1.00
	<b>Total "C"</b>	<b>25,000.00</b>			<b>25,000.00</b>			<b>24,999.00</b>		<b>24,999.00</b>	<b>1.00</b>
2000	<b>Sub Total (A+B+C)</b>	<b>2,832,943.83</b>			<b>2,832,943.83</b>		<b>33,156.00</b>	<b>2,764,829.83</b>		<b>2,797,985.83</b>	<b>34,958.00</b>
	<b>6. VEHICLES TRANSPORTS :</b>										
	A. MILLS :										
100	Tractors	16,524,228.41			16,524,228.41	25%	94,283.00	16,429,866.41		16,524,149.41	79.00
200	Tailors	32,306,746.07			32,306,746.07	25%	1,812,631.00	29,733,010.07		31,545,641.07	761,105.00
300	Trucks	4,885,547.98	2,598,000.00		7,483,547.98	25%	910,475.00	4,363,595.03		5,274,070.03	2,209,477.95
400	Jeep & Car (Ambulance)	8,445,423.00	1,429,000.00		9,874,423.00	20%	285,812.00	8,445,400.00		8,731,212.00	1,143,211.00
500	Other Vehicle & Bi-Cycle	145,181.00			145,181.00	20%	-	145,180.00		145,180.00	1.00
	<b>Total "A"</b>	<b>62,307,126.46</b>	<b>4,027,000.00</b>		<b>66,334,126.46</b>		<b>3,103,201.00</b>	<b>59,117,051.51</b>		<b>62,220,252.51</b>	<b>4,113,873.95</b>
	<b>B. VEHICLE UNDER I.C.D.S.</b>										
700	Jeep & Cars	422,974.23			422,974.23	20%	-	422,973.23		422,973.23	1.00
	<b>Total "B"</b>	<b>422,974.23</b>			<b>422,974.23</b>			<b>422,973.23</b>		<b>422,973.23</b>	<b>1.00</b>
	<b>Total (A+B) :</b>	<b>62,730,100.69</b>	<b>4,027,000.00</b>		<b>66,757,100.69</b>		<b>3,103,201.00</b>	<b>59,540,024.74</b>		<b>62,643,225.74</b>	<b>4,113,874.95</b>
	<b>7.SUNDRY ASSETS</b>										
	A. MILLS:										
100	1.Books	35,007.78			35,007.78	20%	-	34,760.78		34,760.78	247.00
200	2.Crockery & Cutlery	4,256.00			4,256.00	20%	-	4,255.00		4,255.00	1.00
300	3.Railway Sidding	1,428.00			1,428.00	7%	-	1,421.00		1,421.00	7.00
400	4.Tripping	1,403.00			1,403.00	7%	-	1,402.00		1,402.00	1.00
500	5. Tubewells	14,072.00			14,072.00	12%	-	14,051.00		14,051.00	21.00
600	6.Telephones	721,234.19			721,234.19	15%	-	721,181.19		721,181.19	53.00
700	7.Tramways	5,883.00			5,883.00	7%	-	5,882.00		5,882.00	1.00
800	8.Molasses Tanks	17,160,552.66			17,160,552.66	7%	1,201,238.00	8,909,349.66		10,110,587.66	7,049,965.00
900	9 Tennis Court	7,491.00			7,491.00	5%	-	7,490.00		7,490.00	1.00
1000	10.Umbrella	1,208.00			1,208.00	15%	-	1,147.00		1,147.00	61.00
1100	11.Brief Case	162.00			162.00	15%	-	158.00		158.00	4.00
1200	12.Petro Max	24,642.00			24,642.00	15%	-	24,612.00		24,612.00	30.00
1300	13.Television	203,713.00			203,713.00	10%	-	203,704.00		203,704.00	9.00
1400	14.Radio	2,559.00			2,559.00	10%	-	2,556.00		2,556.00	3.00

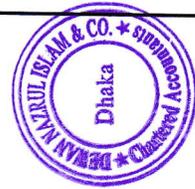


Sl. no.	Particulars	Cost as on 30-6-2017	Addition during the year	Sale Adjustm ent	Total Book Value as on 30-6-2018	Rate of Dep.	Depreciation During The Year	Accumulated Dep.30-6-2017	Adjustm ent	Total Depreciation 30-6-2018	Written Down Value as on 30-6-2018
01	02		04	05	06	07	08	09	10	11	12
	15. Electric Heater	12.00			12.00	10%	-	11.00	-	11.00	1.00
	16. Lamtron	53.00			53.00	10%	-	52.00	-	52.00	1.00
	17. Jute Carpet	5,279.00			5,279.00	10%	-	5,278.00	-	5,278.00	1.00
	18. Torch Light	719.00			719.00	10%	-	718.00	-	718.00	1.00
	19. K. G. Weight	1,288.50			1,288.50	10%	-	1,287.50	-	1,287.50	1.00
	20. Harmonium	12,100.00			12,100.00	10%	-	12,096.00	-	12,096.00	4.00
	21. Dugi tabla	1,430.46			1,430.46	10%	-	1,427.46	-	1,427.46	3.00
	22. Tarpolin	8,971.00			8,971.00	15%	-	8,969.00	-	8,969.00	2.00
	<b>Total "A"</b>	<b>18,213,464.59</b>	-	-	<b>18,213,464.59</b>		<b>1,201,238.00</b>	<b>9,961,808.59</b>	-	<b>11,163,046.59</b>	<b>7,050,418.00</b>
	<b>B. FOUNDRY ASSETS</b>										
300	Moulding Box	1,441,352.09			1,441,352.09	15%	-	1,440,493.09		1,440,493.09	859.00
	<b>Total "B"</b>	<b>1,441,352.09</b>	-	-	<b>1,441,352.09</b>		-	<b>1,440,493.09</b>		<b>1,440,493.09</b>	<b>859.00</b>
	<b>Total (A+B) :</b>	<b>19,654,816.68</b>	-	-	<b>19,654,816.68</b>		<b>1,201,238.00</b>	<b>11,402,301.68</b>	-	<b>12,603,539.68</b>	<b>7,051,277.00</b>
	<b>GRAND TOTAL</b>	<b>483,037,264.99</b>	<b>34,501,216.00</b>	-	<b>517,538,480.99</b>		<b>14,068,596.11</b>	<b>410,419,243.99</b>	-	<b>424,487,840.10</b>	<b>93,050,640.89</b>



Schedule of Fixed Assets of FARM for the month of 30th June 2018

Particulars	Book Value on 30-06-2017	Addition during this period 2018	Sale/ Adjustment This period	Total as on 30-06-2018	Dep (%)	Depreciation during this period	Accumulated Depreciation as on 30-06-2017	Less: Accumulated Depreciation	Total Taka	Written down value as on 30-06-2018
<b>Land and Land Improvement</b>	<b>423,846.07</b>			<b>423,846.07</b>						<b>423,846.07</b>
Industrial Building	2,925,454.63			2,925,454.63	5%		2,925,392.63		2,925,392.63	62.00
Building	750,608.98			750,608.98			750,577.41		750,577.41	31.57
r & Electric Institution	1,913,943.57	1,063,000.00		2,976,943.57	10%	106,300.00	1,913,922.57		2,020,222.57	956,721.00
Construction	360,389.91			360,389.91	5%		360,361.39		360,361.39	28.52
I Godown	559.00			559.00	10%		555.00		555.00	4.00
<b>Total:</b>	<b>5,950,956.09</b>	<b>1,063,000.00</b>		<b>7,013,956.09</b>		<b>106,300.00</b>	<b>5,950,809.00</b>		<b>6,057,109.00</b>	<b>956,847.09</b>
<b>Sheds &amp; Huts</b>	<b>48,652.00</b>			<b>48,652.00</b>	<b>25%</b>		<b>48,636.00</b>		<b>48,636.00</b>	<b>16.00</b>
<b>Machinery &amp; Machineries :</b>										
inery Implement	1,801,786.33			1,801,786.33	10%		1,801,627.33		1,801,627.33	159.00
inery of BASIP	5,052,467.01			5,052,467.01			5,051,872.01		5,051,872.01	595.00
ing Scale	288,897.62			288,897.62	10%		288,888.62		288,888.62	9.00
& Instruments	128,702.23			128,702.23	15%		128,590.23		128,590.23	112.00
<b>Total:</b>	<b>7,271,853.19</b>			<b>7,271,853.19</b>			<b>7,270,978.19</b>		<b>7,270,978.19</b>	<b>875.00</b>
<b>ure &amp; Fixture:</b>										
ure	145,917.98			145,917.98	6%		145,817.98		145,817.98	100.00
e	70,391.68			70,391.68	15%		70,386.68		70,386.68	5.00
Equipments	83,434.00			83,434.00			83,427.00		83,427.00	7.00
<b>Total:</b>	<b>299,743.66</b>			<b>299,743.66</b>			<b>299,631.66</b>		<b>299,631.66</b>	<b>112.00</b>
<b>ports &amp; Vehicles:</b>										
rs	22,015,322.23			22,015,322.23	25%	796,500.00	20,422,244.23		21,218,744.23	796,578.00
rs	6,071,128.11			6,071,128.11		500,000.00	5,071,102.11		5,571,102.11	500,026.00
ehicles	29,978.00	2,535,000.00		2,564,978.00		633,750.00	29,975.00		663,725.00	1,901,253.00
<b>Total:</b>	<b>28,116,428.34</b>	<b>2,535,000.00</b>		<b>30,651,428.34</b>		<b>1,930,250.00</b>	<b>25,523,321.34</b>		<b>27,453,571.34</b>	<b>3,197,857.00</b>
<b>ty Assets:</b>										
ng Plants	507,839.05			507,839.05	10%		507,797.05		507,797.05	42.00
on Chi	1,120,666.00			1,120,666.00	15%		1,120,658.00		1,120,658.00	8.00
ock										
a & Trapal	27,067.20			27,067.20	25%		27,066.20		27,066.20	1.00
on Plant	1,490,493.00			1,490,493.00	12%		1,489,673.00		1,489,673.00	820.00
ill	20,868.40			20,868.40	7%		20,863.40		20,863.40	5.00
lkkment	453.00			453.00	15%		452.00		452.00	1.00
& Slacess	151.00			151.00			150.00		150.00	1.00
& Bridges	276.00			276.00			275.00		275.00	1.00
y & Catlaries	180.00			180.00	20%		171.00		171.00	9.00
illa	433.00			433.00			432.00		432.00	1.00
n	45.00			45.00			44.00		44.00	1.00
Light	197.00			197.00			196.00		196.00	1.00
ach	2,800.00			2,800.00			2,799.00		2,799.00	1.00
<b>Total:</b>	<b>3,171,468.65</b>			<b>3,171,468.65</b>			<b>3,170,576.65</b>		<b>3,170,576.65</b>	<b>892.00</b>
<b>Grand Total:</b>	<b>45,282,948.00</b>	<b>3,598,000.00</b>		<b>48,880,948.00</b>		<b>2,036,550.00</b>	<b>42,263,952.84</b>		<b>44,300,502.84</b>	<b>4,580,445.16</b>



# NORTH BENGAL SUGAR MILLS LTD.

GOPALPUR, NATORE

## SCHEDULE OF SALE OF MOLASSES

AS ON 30-06-2018

Annexure-B

Name of Month	Steel Qty. M.T.	Pit Qty. M.T.	Net Value(Steel)	Net Value(Pit)	V.A.T. (15%)	V.A.T.(4%)	I.T. (5%)	S.E.C (1%)	Amount Tk.
Jul-17	269.425	-	4,388,825	-	658,323.82	175,553	219,441	43,888	5,486,032
Aug-17	516.745	-	8,624,784	-	1,293,717.83	344,991	431,239	86,248	10,780,981
Sep-17	398.935	-	6,862,001	-	1,029,300.17	274,480	343,100	68,620	8,577,501
Oct-17	345.230	-	5,938,232	-	890,734.83	237,529	296,912	59,382	7,422,790
Nov-17	1,018.570	-	16,480,254	-	2,472,038.18	659,210	824,013	164,803	20,600,318
Dec-17	127.080	-	2,042,836	-	306,425.46	81,713	102,142	20,428	2,553,546
Jan-18	455.510	-	6,304,258	-	945,638.76	252,170	315,213	63,043	7,880,323
Feb-18	749.510	-	10,644,359	-	1,596,653.88	425,774	532,218	106,444	13,305,449
Mar-18	402.190	-	6,071,191	-	910,678.64	242,848	303,560	60,712	7,588,989
Apr-18	773.800	-	11,870,571	-	1,780,585.66	474,823	593,529	118,706	14,838,214
May-18	320.780	-	5,036,010	-	755,401.51	201,440	251,801	50,360	6,295,013
Jun-18	210.990	-	3,315,075	-	497,261.23	132,603	165,754	33,151	4,143,844
<b>total</b>	<b>5,588.765</b>	<b>-</b>	<b>87,578,399</b>	<b>-</b>	<b>13,136,759.97</b>	<b>3,503,136</b>	<b>4,378,920</b>	<b>875,784</b>	<b>109,472,999</b>
<b>average selling Price 15,670</b>									
	90.985	-	1,511,475	-	226,721.26	60,459	75,574	15,115	1,889,344
	3,500.000	-	55,585,375	-	8,337,806.22	2,223,415	2,779,269	555,854	69,481,718
	276.030	-	4,336,983	-	650,547.51	173,479	216,849	43,370	5,421,229
<b>Law &amp; Co. I</b>	<b>3,867.015</b>	<b>-</b>	<b>61,433,833</b>	<b>-</b>	<b>9,215,074.98</b>	<b>2,457,353</b>	<b>3,071,692</b>	<b>614,338</b>	<b>76,792,292</b>
<b>ess:</b>									
VAT (15%)									13,136,760
VAT (4%)									3,503,136
Income Tax (5%)									4,378,920
S.E.C (1%)									875,784
Total Vat & Tax									21,894,600
Net Sale (Taka):									87,578,399

