



ANNUAL REPORT 2023-2024



CHITTAGONG PORT AUTHORITY



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Illustration of a port crane and a ship with containers. The crane is on the left, and the ship is at the bottom. The ship has several colorful containers (yellow, red, green) stacked on its deck. The background is a solid teal color.

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Chairman Desk

The desire for a mass uprising is reflected in all activities of the Chittagong Port.

Many positive changes are now visible at the port. A record number of containers have been handled in the port's history. Discipline has returned across all areas. Transparency and accountability have been ensured. A representative environment has been created by involving all stakeholders of the port.

When the previous government fell on August 5 through the student and mass movement, the whole country was in turmoil. Most institutions became practically dysfunctional. The entire system collapsed. In such an unstable time, we had to take responsibility and face two major challenges, neither of which was easy to overcome. These were: operational activities and port security. We tried to prevent sabotage and theft inside the port by managing these issues. With the combined efforts of the Army, Navy, BGB, Coast Guard and intelligence agencies, it became possible to ensure the port's security.

The second challenge was to keep port operations running. Due to the July mass movement, internet issues, and the flood situation, port operations were disrupted. During that time, ship waiting times increased, and there were delays in unloading goods. It seemed like it would take an entire year to untangle this congestion and return to a normal operational pace. Through some innovative measures, we were able to overcome this backlog and bring the port back to normal within just two to three months, which was a major achievement.

We are giving the highest priority to foreign investment at Chittagong Port.

Because it not only brings investment from abroad, but also creates opportunities for adopting global best practices for skill and technology transfer. The investment process for these has already started.

All the positive changes that have taken place at Chittagong Port after July movement of 2024, reflect the aspirations of the uprising and align with the goals of the interim government. We want to make it people-friendly so that everyone can use the port equally and benefit from it. To achieve this, we must work based on transparency, justice, and fairness. If we can implement this 100%, the people will be truly benefited.

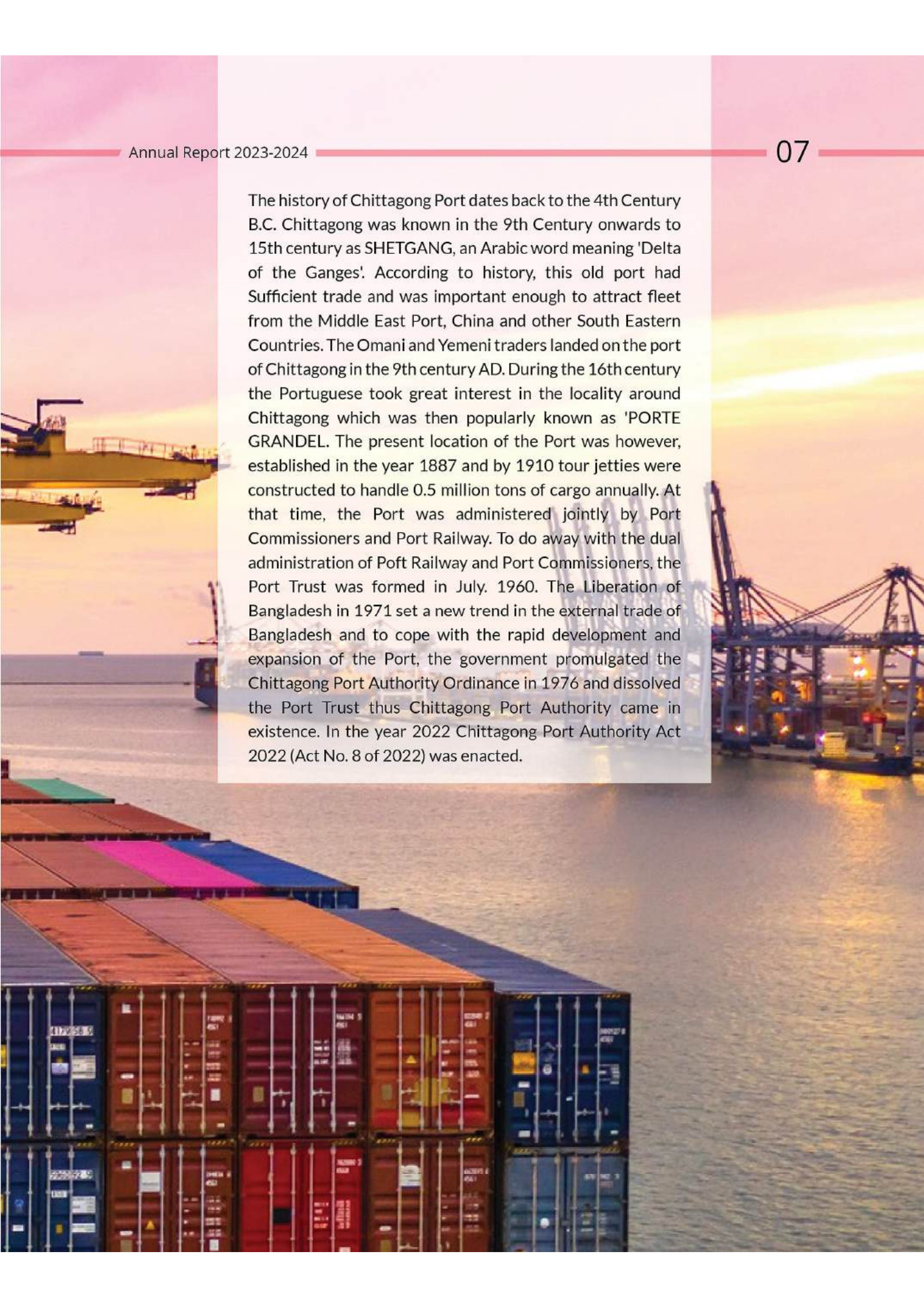
Rear Admiral S. M. Moniruzzaman

OSP, ndc, ncc, psc

Chairman, Chittagong Port Authority

Historical Background of Chittagong Port





The history of Chittagong Port dates back to the 4th Century B.C. Chittagong was known in the 9th Century onwards to 15th century as SHETGANG, an Arabic word meaning 'Delta of the Ganges'. According to history, this old port had Sufficient trade and was important enough to attract fleet from the Middle East Port, China and other South Eastern Countries. The Omani and Yemeni traders landed on the port of Chittagong in the 9th century AD. During the 16th century the Portuguese took great interest in the locality around Chittagong which was then popularly known as 'PORTE GRANDEL. The present location of the Port was however, established in the year 1887 and by 1910 four jetties were constructed to handle 0.5 million tons of cargo annually. At that time, the Port was administered jointly by Port Commissioners and Port Railway. To do away with the dual administration of Port Railway and Port Commissioners, the Port Trust was formed in July, 1960. The Liberation of Bangladesh in 1971 set a new trend in the external trade of Bangladesh and to cope with the rapid development and expansion of the Port, the government promulgated the Chittagong Port Authority Ordinance in 1976 and dissolved the Port Trust thus Chittagong Port Authority came in existence. In the year 2022 Chittagong Port Authority Act 2022 (Act No. 8 of 2022) was enacted.



To achieve international standard of efficiency and productivity against pre-set indicators for sea port by providing necessary level of service and facilities to the port users/stakeholders at competitive prices and shortest possible time.



- * To manage, maintain, improve and develop the port.
- * To maintain adequate and efficient world-class services and facilities in the port or the approaches to the Port.
- * To regulate and control of vessels berthing, safe movement and navigation within the port and Karnaphuli Channel.
- * To do such acts and things as may be necessary or convenient to be done in connection with, or incidental or conducive to the performance of its functions under Port Ordinance 1976 (Amended 1995).
- * To develop a highly trained and motivated work force to meet the growing demands of the port industry.
- * To take all necessary measures to ensure international standard of environment and port security.



- * To provide the highest international standard of service to ship and cargo/container.
- * To provide the highest standard of safety and security according to ISPS code 2002.
- * To provide services within minimum cost and least possible time.
- * To ensure round-the-clock port operation.





RELATIONSHIP BETWEEN GOVERNMENT AND PORT AUTHORITY

With the promulgation of The Chittagong Port Authority Ordinance (Ordinance No. LII of 1976) in September, 1976 (Amended in 1995) to provide for establishment of an Authority for the management, maintenance and development of Chittagong Port in the year 2022 Chittagong Port Authority Act 2022 (Act No. 8 of 2022) was enacted. According to the provisions of this Ordinance, the Chittagong Port Authority is a body corporate having perpetual succession and a common seal, with power, subject to the provisions of the Ordinance to acquire, hold and dispose of property, both movable and immovable. The general direction and management of the Authority and its affairs vest in a Board which may exercise all powers and do all acts, and things which may be exercise / done by the Authority. The fund of the Authority is to be utilized by the Authority to meet the charges in connection with its functions under the Ordinance.

Chittagong Port Authority is a service organization under the aegis of the Ministry of Shipping, Government of the People's Republic of Bangladesh. The Board in discharging its functions is guided on questions of policy by such directions as may be given to it, from time to time, by the Government.

The Board of the Authority consists of a Chairman and not more than four other members to be appointed by the Government. They are full-time officers of the Authority and hold office on such terms and conditions as are determined by the Government.

The Chairman is the Chief Executive of the Authority. The Chairman and other members perform such functions and discharge such duties as are assigned to them by or under the Ordinance.

The Government in consultation with the Authority, appoints an Advisory Committee consisting of such number of persons as it thinks fit for the purpose advising the Authority in respect of such matters as may be referred to it by the Authority or by the Government.





THE CHITTAGONG PORT AUTHORITY

With the promulgation of The Chittagong Port Authority Act 2022 (Act No. 8 of 2022) to provide for establishment of an Authority for the management, maintenance and development of Chittagong Port and for matters connected therewith or incidental there to the Chittagong Port Act stood repealed. According to the provisions of this Act, the Chittagong Port Authority is a body corporate having perpetual succession and a common seal. The Fund of the Authority, is to be utilized to the charges in connection with the Authority's functions under the Act including Payment of development expense, salaries & other remunerations to the Port Employees. The general direction & management of the Authority & its affairs rest in a Board which may exercise all powers & do all acts and things which may be done by the authority.

FUNCTIONS OF THE AUTHORITY

- * The functions of the authority shall be
- * To manage, maintain, improve and develop the port,
- * To provide and maintain adequate and efficient port services and facilities in the port or the approaches to the port.
- * To regulate and control berthing and movement of vessels and navigation within the port;
- * To do such acts and things as may be necessary or convenient to be done in connection with, or incidental of conducive to, the performance of the functions under this Act.

POWERS OF THE AUTHORITY

As per the Chittagong Port Authority Act 2022.

The Authority shall, in particular, have power

- (a) To construct, maintain and operate docks, moorings, piers and bridges within the port, with all necessary and convenient drains, arches, culverts, roads, railways, fences and approaches.
- (b) To undertake any work of or in connection with the loading, unloading and storing of goods in the Port.
- (c) To construct, maintain and operate ferry vessels to carry passengers, vehicles and goods within the port.
- (d) To construct, maintain and operate railways, warehouses, sheds, engines, crane scales and other appliances for conveying, receiving, handling and storing goods to be landed or shipped or otherwise dealt with by the Authority.
- (e) To reclaim, excavate, enclose or raise any part of the bank or bed of the river.
- (f) To construct, maintain and operate dredgers and appliances for cleaning, depending and improving the bed of the river.
- (g) To construct, maintain and operate all means and appliances for berthing, loading and discharging vessels.



- (h) To construct, maintain and operate vessels for the wing or rendering assistance to vessels saving life and property or recovering any property lost, sunk or stranded.
- (i) To supply fuel or water to vessels.
- (j) To provide fire and security services within the Port.
- (k) To require, hire, procure, construct, erect, manufacture, provide, operate, maintain or repair anything whatsoever required by the Authority for the purposes of this Act.
- (l) To control the crection and use of docks and any other works, whether above or below the high water mark, within the port or the approaches to the port.
- (m) To acquire any undertaking affording or intending to afford facilities for the loading and discharging or warehousing of goods in the port or for the bunkering of vessels.
- (n) To enter into any contract, bond or agreement of any kind whatsoever for he purpose of this Act.





EXISTING ORGANOGRAM

MINISTRY OF SHIPPING



THE CHITTAGONG PORT AUTHORITY BOARD (On Publication date)



Rear Admiral S M Moniruzzaman

OSP, ndc, ncc, psc
Chairman



Commodore Kaosar Rashid

(E), psc, BN
Member (Engineering)



Commodore Ahamed Amin Abdullah, (G), BSP, psc BN

Member (Harbour and Marine)



Md. Mahbub Alam Talukder

(Additional Secretary)
Member (Finance)



Member (Admin and Planning)

THE CHITTAGONG PORT AUTHORITY MANAGEMENT

Chairman	- Rear Admiral S M Moniruzzaman, OSP, ndc, ncc, psc
Member (Engineering)	- Commodore Kaosar Rashid (E), psc, BN
Member (Harbour & Marine)	- Commodore Ahamed Amin Abdullah, (G), BSP, psc, BN
Member (Finance)	- Md. Mahbub Alam Talukder (Additional Secretary)
Member (Administration & Planning)	-

1. ADMINISTRATIVE DEPARTMENT :

Name : **Md. Mominur Rashid**

Designation : Director (Admin.), Deputy Secretary, GOB

● Responsible for enunciating policies on administrative and personnel matters etc.

2. MARINE DEPARTMENT :

Name : **Capt. Zahirul Islam**

Designation : Dy. Conservator

● Responsible for Marine operation & maintenance thereto.

3. TRAFFIC DEPARTMENT :

Name : **Enamul Karim**

Designation : Director (Traffic)

● Responsible for over-all supervision of works pertaining to Traffic Department.

4. SECURITY DEPARTMENT :

Name : **Lt. Col Md. Jahirul Islam, psc, EB**

Designation : Director (Security)

● Responsible for taking precautions of the property to prevent any possible breach of the Security measures and to report such measures to the management.

5. MECHANICAL DEPARTMENT :

Name : **S. M. Habibullah Azim**

Designation : Chief Engineer (Mechanical)

● Responsible for conduct of operation, maintenance and Procurement of cargo, container handling equipment different types of Machinery, Spare Parts for cargo, container handling equipment.

6. PLANNING DEPARTMENT :

Name : **Md. Mahbub Morshed Chowdhury**

Designation : Chief Planning

● To assess developments requirements of the port of Chittagong, Prepare development schemes, determine technical & economic feasibility of development projects.

7. SECRETARIAT DEPARTMENT :

Name : **Mohd. Omar Faruk**

Designation : Secretary

● Responsible for focusing attention of the major policy decision/task of each/level in the decision making structure and ensuring constant applications of over-all policies of the board.

8. ELECTRICAL DEPARTMENT :Name : **S.M. Saiful Islam**Designation : **Director (Electrical)**

- Responsible for conduct of operation and maintenance of cargo and container handling equipment and different electrical facilities.

9. ENGINEERING DEPARTMENT :Name : **Mahmudul Hossain Khan**Designation : **Chief Engineer**

- Responsible for preparing design, specification & Contract documents of civil construction and manage execution of schemes including construction of Jetties, wharf, quay wall construction of transit sheds & warehouse, docks & slipway, roads & pavements etc.

10. HYDROGRAPHY DEPARTMENT :Name : **Commander Md Obydur Rahman (H2), BN**Designation : **Chief Hydrographer**

- Responsible for detail Hydrographic survey investigations to measure the flow direction Velocity & cross section survey for River Training works and preparation of location plan for dredging.

11. MARINE ENGINEERING DEPARTMENT :Name : **Syed Refayet Hamim**Designation : **Dy. Chief Engineer (Marine)**

- To ensure optimum use of equipment and vessels within the purview of marine workshop.

12. FINANCE & ACCOUNTS DEPARTMENT :Name : **Mohammad Abdus Shakur**Designation : **Chief Finance & Accounts Officer**

- Responsible for formulating accounting & financial policies, procedure, methods, system, statements & reports including internal accounting, record keeping & final accounts, preparation of budget, budget guidelines & performing other financial activities.

13. AUDIT & INSPECTION DEPARTMENT :Name : **Qazi Meraz Uddin Arif, FCMA, FCCA**Designation : **Chief Audit Officer**

- Conduct audit and inspection to ensure the port authority's assets are adequately controlled and safeguarded and properly utilized.

14. MEDICAL DEPARTMENT :Name : **Dr. Ferdous Ara**Designation : **Chief Medical Officer**

- Responsible for controlling & administering all medical establishment & personnel.

14. STORE DEPARTMENT :Name : **Eng. Md. Abdul Hannan**Designation : **Controller of Stores**

- To co-ordinate with all consuming departments and other agencies so as to identify the annual requirements on the basis of the forecast & thus ensure proper planning of procurement on least-cost-basis.



PROJECT

01. MATARBARI PORT DEVELOPMENT PROJECT:

Name : **Abul Khair Mohammad Salehuddin**, Additional Secretary, GOB
Designation : Project Director
Responsible for overall project implementation and Supervision.

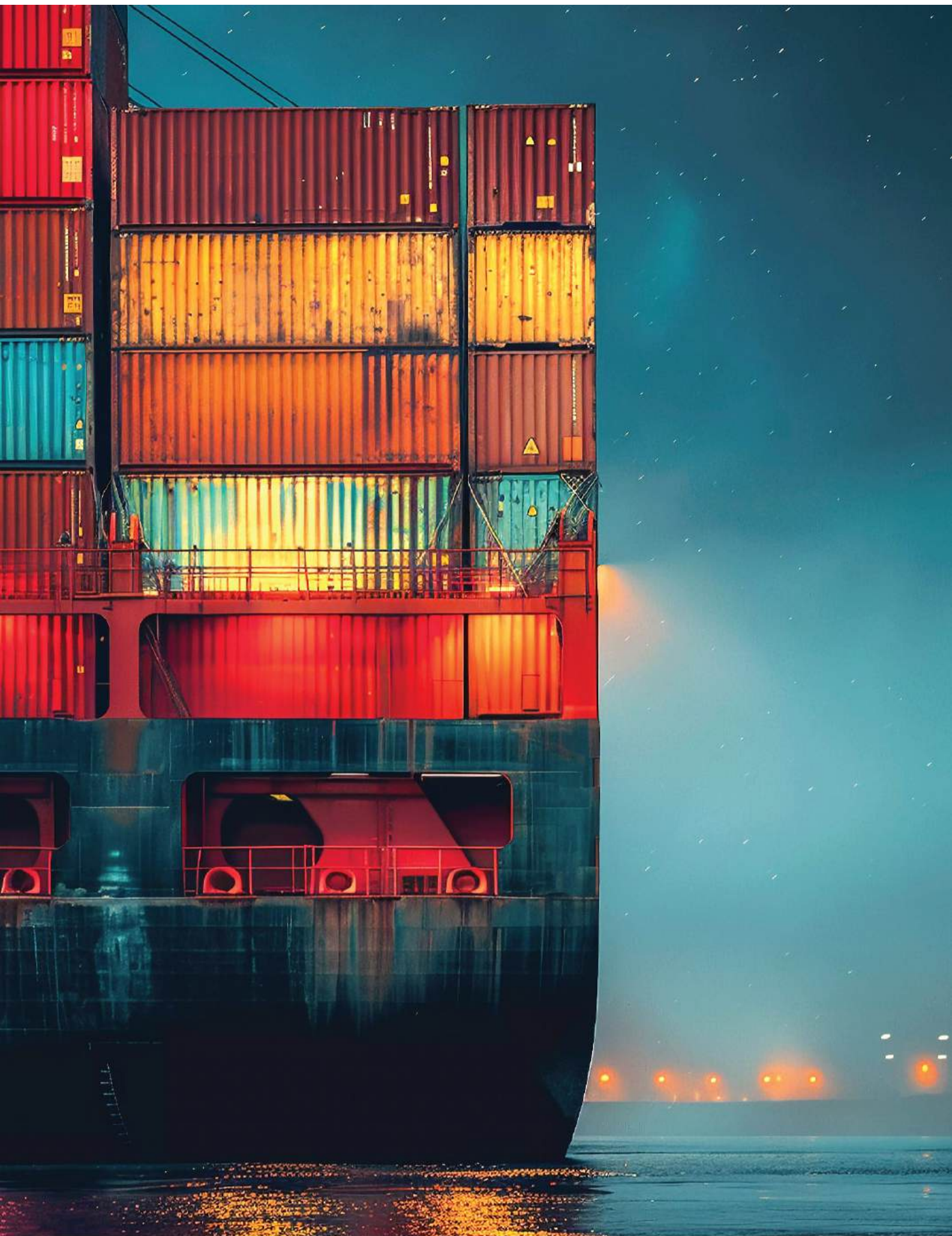
02. Construction of Breakwater and Navigational Access Channel of Bay Terminal Project.

Name : (Yet to be decided)
Designation :

03. PROCUREMENT OF TWO HIGH-POWER TUG BOAT (5000 BHP/ 70 TONS BOLLARD PULL 1st REVISED)

Name : **Capt. Md. Mostahidul Islam**
Designation : Project Director (HPTB)
Responsible for overall project implementation and Supervision.





CPA TRAINING INSTITUTE

The Chittagong Port Training Institute (CPATI) is located in a serene natural environment and lies at a distance of 05 kilometers from the center of the city, near the Port Administrative Building (Bandar Bhaban), adjacent to port Rest House and opposite to Port Hospital. It has an aesthetic beauty with verdant surrounding, creates the perfect ambience for study, discussion, reflection and introspection.

CPATI was established on 25th April 1980 as per CPA's Board resolution in order to impart on the job training to all categories of port officials and port users. Hence it has a tradition of more than Forty-four years in the field of training. It conducts foundation courses for the newly recruited officials for various departments and also offers a number of core courses, short courses and refreshers courses to improve cargo, container and vessel handling performance, working conditions and practices, safety and the port customers. Besides it conducts tailor made courses for various government and private organizations.

Every year participants of NDC, AFWC, PSC BCS & BJS, Govt./Non-Govt. courses visit Chittagong Port as a part of their course curriculum. CPATI arranges briefing session for them. CPATI also provides facilities to the students of different universities for internship program and industrial attachment to the technical and vocational institutes.

The CPATI has installed a combined simulator of container handling equipment (STS, RTG and SC) to train operators like the developed ports of the world. Through this simulator Ship to shore Gantry Crane (STS), Rubber Tyred Gantry Crane (RTG) and Straddle Carrier (SC) operation courses are being conducted to improve efficiency of the operators. A New Combined Simulator also for Rail Mounted Gantry Crane, Mobile Harbor Crane, Reach Stacker, Container Handler, Forklift, Container Trailer (Truck) and Ship Crane has been added on 15 May 2023 in CPA Training Institute. It is functioning very successfully. Last Year 118 Trainees have been facilitated by this Simulator. CPATI has taken a plan to provide this training facility to the young people to meet the job requirement of skilled equipment operator at home and abroad. 252 nos. equipment operators have already been trained till June 2023.

In addition to the in house training at CPATI, officials are sent to undergo management and trade training/courses at various institutes at home and abroad.

During 2023-2024 CPATI conducted 51 nos. courses 1434 nos. officials. From July 2024 to February 2025 CPATI also conducted in-house Training (Tech.-Non Tech.) Course/Visit 3195 nos. officials which is the highest number trained in the history of Chittagong Port Authority Training Institute.

PORT'S PERFORMANCE

LOCATION

Chittagong Port is situated in the estuary of the river Karnafully, its main berthes/terminal being around eight nautical miles in shore from the port's outer anchorage.

The ports of the world have undergone many changes since serventies with the introduction of containerization in the international trade. The port of Chittagong despite many constraints continues to cope with changing patterns of the trade and creates facilities to meet the market demands. The Chittagong Port is the principal Port of Bangladesh and therefore has very special role to play in the national development process. The responsibilities of the Chittagong Port are to render necessary facilities and services in proper and efficient handling of export-import cargo of sea-borne trade. Inefficient ports may hamper economic development through operating procedure, inadequate facilities and excessive charges.

The process of trade liberalization and globalization in the eighties has resulted in greater mobility of goods and services across the international borders. The subsequent shift in manufacturing activities towards countries with comparative economic advantages has presented a challenge for many developing countries aspiring to expand their manufacturing bases and stimulate domestic economies through improved global linkages in trade and commerce. Bangladesh is seeking to explore opportunities to further expand international economic activities for sustainable development. To meet trade objectives, we have to improve efficiency of maritime gateways and make Chittagong Port more responsive to commercial needs of exporters, importers and carriers. In today's global environment, the seaports must be able to offer increased level of efficiency and costs, which are comparable to other ports. So, it is imperative to upgrade the efficiency of the Chittagong Port Authority





at par to regional standard. The present container traffic growth in Chittagong Port is almost double as compared to prevailing GDP of Bangladesh. Normally transport and GDP growth is considered to grow at par but in least developing countries like India, Pakistan, Sri-Lanka and Bangladesh, the containerization was late starter as such growth in nascent years has shown robust tendencies but once traffic has consolidated growth rate would taper off and would be more consistent with GDP rate.

The present high berth occupancy and the projected growth of traffic, particularly containerized cargo through the port of Chittagong has underscored the urgent need for improving the port's through out capacity to match the needs not only of the expected increase in the traffic but also of the growing trend of containerization.

More and more container liners are showing keen interest to use the port of Chittagong. However, the performance of Chittagong Port Authority relates to tonnage, vessels, import & export handling, container throughput and globally recognised efficiency indicators are given below :-



THE CHITTAGONG PORT AUTHORITY

RECORD PERFORMANCE OF THE CHITTAGONG PORT

CALENDAR YEAR 2024

1	Cargo handled	120230293 M/Tons
2	Import Cargo handled	112825576 M/Tons
3	Export Cargo handled	7404717 M/Tons
4	Container handled	3050793 TEUS

Fiscal Year 2023-24

1	Cargo handled	123242748 M/Tons
2	Import Cargo handled	115780806 M/Tons
3	Export Cargo handled	7461942 M/Tons
4	Food grain handled	6233042 M/Tons
5	No of Ship handled	3971 Nos.
6	Container handled	3168690 TEUS
7	Ship's Turn Around Time (in days)	2.50 days

Monthwise Best Performance In Fiscal Year 2023-24

1	Maximum Cargo handled	11334375 M/Tons	In MARCH-2024
2	Maximum Import Cargo handled	10709873 M/Tons	In MARCH-2024
3	Maximum Export Cargo handled	690766 M/Tons	In MAY-2024
4	Maximum Food grain handled	931843 M/Tons	In APRIL-2024
5	Maximum No of Ship handled	369 Nos.	In JULY-2023
6	Maximum Container handled	300193 TEUS	In MAY-2024

THE CHITTAGONG PORT AUTHORITY

RECORD PERFORMANCE OF THE CHITTAGONG PORT DURING LAST 05 YEARS

STATISTICS AT A GLANCE (CALENDAR YEAR)

ITEM	2023	2022	2021	2020	2019
IMPORT (M/Tons)	112825576	111835061	108669163	96499666	95957992
EXPORT (M/Tons)	7404717	7830621	7949995	6710058	7119744
TOTAL (M/Tons)	120230293	119665682	116619158	103209724	103077736
CONTAINER (TUES)	3050793	3142504	3214548	2839977	3088187
VESSELS	4103	4361	4209	3728	3807

STATISTICS OF CONTAINER HANDLED (CALENDAR YEAR)

YEAR	IMPORT			EXPORT			TOTAL		
	BOX	TEUS	M/TONS	BOX	TEUS	M/TONS	BOX	TEUS	TONS
2019	1064254	1587343	20251923	1007962	1500844	6867020	2072216	3088187	27118943
2020	982502	1491228	19629008	892694	1348749	6445723	1875196	2839977	26074731
2021	1104938	1689131	22622623	1000746	1525417	7495293	2105684	3214548	30117916
2022	1065850	1660375	21279095	958709	1482129	7625493	2024559	3142504	28904588
2023	1093795	1674424	21558261	902405	1376369	7214437	1996200	3050793	28772698

THE CHITTAGONG PORT AUTHORITY

RECORD PERFORMANCE OF THE CHITTAGONG PORT DURING LAST 05 YEARS

Statistics At A Glance (Fiscal Year)

ITEM	2023-24	2022-23	2021-2022	2020-2021	2019-2020
IMPORT (M/Tons)	115780806	110776589	110061208	106235344	94767318
EXPORT (M/Tons)	7461942	7521054	8112952	7494029	6797954
TOTAL (M/Tons)	123242748	118297643	118174160	113729373	101565272
CONTAINER(TEUs)	3168690	3007375	3255358	3097236	3004142
VESSELS	3971	4253	4231	4062	3764

Import & Export Handled (Fiscal Year)

YEAR	IMPORT (M/Tons)	EXPORT (M/Tons)	TOTAL (M/Tons)
2019-20	94767318	6797954	101565272
2020-21	106235344	7494029	113729373
2021-22	110061208	8112952	118174160
2022-23	110776589	7521054	118297643
2023-24	115780806	7461942	123242748

Statistics Of Container Handled (Fiscal Years)

	Import			Export			Total		
	BOX	TEUS	M/TONS	BOX	TEUS	M/TONS	BOX	TEUS	M/TONS
2019-20	1034773	1546676	19599932	979766	1457466	6525948	2014539	3004142	26125880
2020-21	1083720	1658330	22003438	945769	1438906	7068448	2029489	3097236	29071886
2021-22	1116611	1716595	22699617	1002578	1538763	7800074	2119189	3255358	30499691
2022-23	1046243	1622492	20604379	899189	1384883	7337709	1945432	3007375	27942088
2023-24	1115111	1723595	22363805	939014	1445095	7261237	2054125	3168690	29625042

SERVICE AND FACILITIES

NIGHT NAVIGATION

Night navigation are permitted except for tankers and vessel with bridge on the bow.

(A) ALONG SIDE BERTHS (For sea going vessel):

Including two designated container berths there are 19 jetty berths of which 2 dedicated container berth are provided with 4 rail mounted quay gantry crane 9, jetties are provided with shore cranes for handling general cargo and 5 jetties are provided with railway Tracks, 10 jetties are provided with transit sheds. Vessels up to 186 M (LOA) may be berthed at cement concrete main Jetties.

(B) SPECIALIZED BERTHS BUILT BY OTHER AGENCIES :

Berths are available for bulk cargo like wheat, cement clinker, rock phosphate, urea and liquid ammonia.

FOR OCEAN GOING VESSELS :

- i) Cement Clinker Jetty for vessels LOA up to 161 M with max draught 9.15 M and vessels LOA up to 170 M with max. draught 8.6 M.
- ii) Grain Silo Jetty for vessel up to 190.00 M.
- iii) TSP Jetty vessel up to 175.25 M.
- iv) Chittagong Urea Fertilizer Jetty for vessels upto 190.00M. and can be loaded up to maximum draft of 8.5 M.
- v) E.R.L. Dolphin jetty for handling crude and product oil vessel of 190.00M. be berthed at Dolphin jetty berth.
- vi) V/L having LOA of 190.00M will be allowed to take berth at KAFCO (UREA) and LOA up to 190.00M at KAFCO (AMMONIA) jetties and load up to 9.20M.
- vii) Dolphin jetty 4 permissible LOA 160M and draft 9.5M

(C) MOORING BERTHS :

- i) River Mooring No. 3 Out of Commission (Dolphin under construction).
- ii) River Mooring No. 8: for vessels upto 190.00M. draft 8.0M for vegetable oil carrier.
- iii) River Mooring No. 9 : for vessels up to 190.00 M. draft 6.0 M. for repair of vessel / laying off.
- iv) River Mooring No. 10 : for vessels upto 145.00 M. LOA draft 7.5 M. for repair of vessel / laying off.



Commodity Wise Import Handled (Calendar Year)

Figures in metric tons

SL. NO	Commodity	2019	2020	2021	2022	2023
1	FOOD GRAIN	6336279	6853882	5062785	3465002	5478313
2	CEMENT	0	0	0	0	0
3	CEMENT CLINKER	25680976	26528874	34921601	35298309	34137609
4	FERTILIZER	1646047	1406391	1655825	2310546	1334770
5	COAL	3982570	4067789	3042992	3751986	6531761
6	SALT	426514	347109	421806	461600	491000
7	SUGAR	2246258	2647861	2229495	2486392	1986173
8	EDIBLE	2570359	2556745	2328097	2286296	2149036
9	POL	7622239	6368644	8531882	11058845	13075559
10	OTHERS	45446750	45722371	50474680	50716085	47641355
	TOTAL	95957992	96499666	108669163	111835061	112825576

Commodity Wise Export Handled (Calendar Year)

Figures in metric tons

SL. NO	Commodity	2019	2020	2021	2022	2023
1	JUTE	169747	184101	145349	123674	135122
2	JUTE PRODUCTS	538027	471316	426653	440854	499678
3	LEATHERS GOODS	35440	22527	29112	25767	36808
4	TEA	195	0	18	1673	7210
5	GARMENTS	3320490	2957975	3735420	4084390	3518403
6	FROZEN GOODS	104974	111787	156712	144267	83103
7	FERTILIZER/UREA	21	0	19500	6	3272
8	NAPTHA	17890	0	18800	0	0
9	AMMONIA	54975	63325	131870	28500	34400
10	OTHERS	2877985	2899027	3286561	2981490	3086721
	TOTAL	7119744	6710058	7949995	7830621	7404717

Commodity Wise Import Handled (Fiscal Year)

Figures in metric tons

SL. NO	Commodity	2019-20	2020-21	2021-22	2022-23	2023-24
1	FOOD GRAIN	6839179	5988934	3786465	5016221	6233042
2	CEMENT	0	0	0	0	0
3	CEMENT CLINKER	24049822	33297380	35130469	34372146	35361409
4	FERTILIZER	1585682	1432787	2016417	1802493	1320431
5	COAL	4303434	3607019	2951209	4588190	7172065
6	SALT	431120	341649	520396	449760	600928
7	SUGAR	2328285	2344724	2713471	1894458	1855257
8	EDIBLE	2904818	2122180	2046041	2355572	2213792
9	POL	6785871	7640904	9953446	11395557	14298956
10	OTHERS	45539107	49459767	50943294	48902192	46724926
	TOTAL	94767318	106235344	110061208	110776589	115780806

Commodity Wise Export Handled (Fiscal Year)

Figures in metric tons

SL. NO	Commodity	2019-20	2020-21	2021-22	2022-23	2023-24
1	JUTE	154840	183045	138268	122408	139410
2	JUTE PRODUCTS	476070	489051	446107	459773	492001
3	LEATHERS GOODS	27000	29123	25146	30716	34240
4	TEA	165	18	1673	1773	5447
5	GARMENTS	2884526	3429006	4140674	3768804	3490175
6	FROZEN GOODS	100429	151151	142486	105646	75905
7	FERTILIZER/UREA	21	19500	6	22	10415
8	NAPTHA	0	18800	0	0	0
9	AMMONIA	69125	78950	94220	6500	49400
10	OTHERS	3085778	3095385	3124372	3025412	3164949
	TOTAL	6797954	7494029	8112952	7521054	7461942

Clearance of dry cargo from the port

Fiscal Year	Rail	Road	River	Total (Metric Ton)
2022-2023	725350	23972468	75542967	100240785
2023-2024	654027	26721083	78643508	106018618

Efficiency Indicators (Fiscal Year)

Indicators	2023-2024	2022-2023
A. Ship's turn-around time (days)	2.50	2.19
B. Dwell time of container (days)	9.69	9.55
C. Berth occupancy (in %)	74.03	78.17
D. Equipment availability (in %)	59.75	59.46

Chittaong Port Authority

Mechanical Department

List of Container and Cargo Handling Equipment :

Container Handling Equipment (Upto 10.02.2025) :

Sl. No.	Type Of Equipment	Capacity (Ton)	Total Nos	Remarks
01.	QGC (Quay Gantry Crane)	40	18	
02.	RTGC (Rubber Tyred Gantry Crane)	40	52	
04.	MHC (Mobile Harbour Crane)	84	05	
03.	RMYGC (Rail Mounted Yard Gantry Crane)	40	01	
05.	SC [Straddle Carrier (04 High)]	40	44	
06.	SC [Straddle Carrier (02 High)]	40	07	
07.	RS (Reach Stacker)	45	21	
08.	FLT [Forklift (Spreader)]	16	04	
09.	RST (Reach Stacker)	07	07	
10.	CM (Container Mover)	32	10	
11.	LH (Log Handler)	10	02	
	Total		171	

Cargo Handling Equipment (Upto 10.02.2025) :

Sl. No.	Type Of Equipment	Capacity (Ton)	Total Nos	Remarks
01.	Mobile Crane	100	02	
02.	Mobile Crane	50	06	
03.	Mobile Crane	30	04	
04.	Mobile Crane	20	14	
05.	Mobile Crane	10	13	
06.	Forklift	20	12	
07.	Forklift	10	16	
08.	Forklift (High Mast)	5	10	
09.	Forklift (Low Mast)	5	41	
10.	Forklift (Low Mast)	3	78	
11.	Forklift Elec. (Low Mast)	1.5	04	
12.	Tractor	25	06	
13.	Heavy Trailer	25	05	
14.	Light Trailer	06	30	
15.	Car Carrier (6 units)	-	02	
16.	Tele Handler	-	04	
17.	Pipe Handler	-	01	
18.	Automatic Begging Machine	-	02	
19.	Pneumatic Conveyor	-	01	
20.	Variable Reach Truck	16	03	
21.	Variable Reach Truck	40	04	
	Total		258	

(D) Procurement of 29 Nos. Container and Cargo Handling Equipment (Project):

The objective of the project is to enhance port operational capacity / efficiency and to meet the requirement of equipment keeping pace with the increasing growth in maritime trade. All equipment (29 nos.) have already been procured and put into CPA's container and cargo handling operation.

LIGHTER JETTIES :

- i) L. J. No. 1-permanent cement concrete Jetty with 122 M. Jetty face at Sadarghat for coasters and inland vessels upto 70 M Length vessels with dry cargo.
- ii) L.J. No. 2 with Pontoon and shore connection (CCGF) for coasters and inland vessels upto 76 M with dry Cargo.
- iii) L.J. No. 3 with Pontoon and shore connection (Jamuna) for inland tankers and vessels upto 75M with POL in bulk.
- iv) L.J. No. 4 with pontoon and shore connection (Meghna) for inland tankers and vessels up to 75M. with POL in bulk.
- v) L.J. No. 5 with Pontoon and shore connection (ITT) for Inland tankers and vessels upto 75m with edible oil in bulk.
- vi) L.J. No. 6 with cement concrete jetty (BE) for Inland tankers and vessels upto 70 M for Bulk POL.

SUPPLY OF WATER BUNKER & PROVISION :

Fresh water is available at all the Chittagong Port Authority jetties. Water is also supplied by propelled water barges to vessels inside Port and the outer anchorage. Water can also be supplied outside port limit under special arrangements. Due to rough sea and inclement weather water supply at the outer anchorage is affected often during mid April to mid October. Oil bunkers can be supplied to the vessels at Jetty, Moorings and outer anchorage by private company. Fresh meat, fish, vegetables, milk, egg, rice, wheat, bread and butter etc. are available.

UNDER WATER DIVING SERVICES :

Such services can be made available by the Port Authority on hire charge basis.

MARINE SALVAGE FACILITIES :

The Port Authority operates a small Marine Salvage Unit Service Personnel and equipment are available on hire charge basis.

(E) WARE HOUSES :

A. Shed	2436.80		1048.80
B. Shed	277.81		1196.00
D. Shed	1108.73		477.20
F. Shed	8696.63		3742.60
G. Shed	9409.85		4050.00
H. Shed (CFS)	1543.40		664.28
L. Shed	1911.33		822.64
M. Shed	8084.10		3479.40
N. Shed (CFS)	8084.10		3479.40
O. Shed (CFS)	8084.10		3479.40
P. Shed	2822.95		1215.00
R. Shed (CFS)	1881.97		810.22
Shadarghat Shed	3808.00		5428.00
Total	60,650.77	Sq. Metres	29,892.94 M. Tons

- F) Baggage Shed : 1789.00 Sq. Metres
 G) X Shed : 9535.68 Sq. Metres 4104.16 M. Tons (for Tea Export Cargo)
 H) Y Shed : 9293.68 Sq. Metres 4000.00 M. Tons (for Tea Export Cargo)
 I) Automobile Shed : 2258.36 Sq. Metres 500 M. Tons
 J) Converted Space outside port protected Area :
 1. Cold Storage (Sadarghat)- 1055 Sq. M to store 500 tons
 2. Covered area near X and Y shed leased in favour of public and private sectors Godown Space.
- | | |
|---------------|------------|
| Godown | space |
| No. T-06 1420 | Sq. Metres |
| No. T-07 1420 | Sq. Metres |
| No. T-08 1755 | Sq. Metres |
| No. T-09 1755 | Sq. Metres |
3. Grain silo or 1,70,000 MT. capacity for Bulk wheat is situated adjacent to Grain silo Jetty.
 4. T.S.P Complex with a Storage Capacity of 1,27,500 M.T. has been constructed adjacent to T.S.P Jetty.
 5. Storage of 40.80 CM. T. has been provided in the Cement Clinker plant adjacent to cement clinker Jetty.
 6. Open space within Port protected area for storage Cargo :
 i. R.C.C pavement 17366, 16 Sq. Metre.
 ii. Brick pavement 5639.00 Sq. Metre (Sadarghat L.J.)
 iii. Container Yard : * Main Jetty : 1,61,418 Sq. Metre ** MPB : 150,000. Sq. Metre
- (K) POL Storage
 The storage and handling of POL is done directly by the oil companies outside the Port protected area for which adequate storage tank capacity exists.
- (L) Storage for Edible oil in Bulk
 This is stored in tanks outside Port protected area directly from the Vessels of Mooring earmarked for the same.

ELECTRICAL POWER SUPPLY FACILITIES:

SL. NO.	TYPE OF EQUIPMENT	CAPACITY	TOTAL NOS	REMARKS
01.	Stand by Diesel Generator set.	2.0 MW, 11 KV out put	11	For continuous uninterrupted Power Supply throughout the Port area in case of power failure froms BPDB sources.
02.	Solar Panel Power System	54.5 KW with 4hrs out put	01 Lot	For lighting system of PAB Main Building = 36Kw. Bay-Terminal = 5Kw, South container yard = 1.5Kw Rest House in Dhaka = 12Kw
03.	High mast for lighting arrangement inside Port protected area	30 M.	176	For providing sufficient light throughout the Port protected area for night time Port operation & security purposes.
04.	Reefer Point Facilities	440V	1960	For providing Power supply to Reefer Container in Port protect area

CLEARANCE OF DRY CARGO FROM THE PORT

(Figures in Metric Tons)

Year	Rail	Road	River	Total
2022-2023	725350	26721083	78643508	106018618
2023-2024	654027	23972468	75542967	100240785

EFFICIENCY INDICATORS (FISCAL YEAR)

Sl. No.	INDICATORS	2023-2024	2022-2023
A.	Ship's turn-around time (days)	2.50	2.43
B.	Dwell time of container (days)	69.69	9.16
C.	Berth occupancy (in %)	74.03	91.50
D.	Equipment availability (in %)	59.75	50.73

COMMODITY WISE IMPORT HANDLED (CALENDAR YEAR)

Figures in Metric Tons

Sl. No.	COMMODITY	2019	2020	2021	2022	2023
1.	FOOD GRAIN	6336279	6853882	5062785	3465002	5478313
2.	CEMENT	0	0	0	0	0
3.	CEMENT CLINKER	25680976	26528874	34921601	35298309	34137609
4.	FERTILIZER	1646047	1406391	1655825	2310546	1334770
5.	COAL	3982570	4067789	3042992	3751986	6531761
6.	SALT	426514	347109	421806	461600	491000
7.	SUGAR	2246258	2647861	2229495	2486392	1986173
8.	EDIBLE	2570359	2556745	2328097	2286296	2149036
9.	POL	7622239	6368644	8531882	11058845	13075559
10.	OTHERS	45446750	45722371	50474680	50716085	47641355
	TOTAL	95957992	96499666	108669163	111835061	112825576

COMMODITY WISE EXPORT HANDLED (CALENDAR YEAR)

Figures in Metric Tons

Sl. No.	COMMODITY	2019	2020	2021	2022	2023
1.	JUTE	169747	184101	145349	123674	135122
2.	JUTE PRODUCTS	538027	471316	426653	440854	499678
3.	LEATHER GOODS	35440	22527	29112	25767	36808
4.	TEA	195	0	18	1673	7210
5.	GARMENTS	3320490	2957975	3735420	4084390	3518403
6.	FROZEN GOODS	104974	111787	156712	144267	83103
7.	FERTILIZER/UREA	21	0	19500	6	3272
8.	NAPTHA	17890	0	18800	0	0
9.	AMMONIA	54975	63325	131870	28500	34400
10.	OTHERS	2877985	2899027	3286561	2981490	3086721
	TOTAL	7119744	6710058	7949995	7830621	7404717

COMMODITY WISE IMPORT HANDLED (FISCAL YEAR)

Figures in Metric Tons

Sl. No.	COMMODITY	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
1.	FOOD GRAIN	6839179	5988934	3786465	5016221	6233044
2.	CEMENT	0	0	0	0	0
3.	CEMENT CLINKER	24049822	33297380	35130469	34372146	35361409
4.	FERTILIZER	1585682	1432787	2016417	1802493	1320431
5.	COAL	4303434	3607019	2951209	4588190	7172065
6.	SALT	431120	341649	520396	449760	600928
7.	SUGAR	2328285	2344724	2713471	1894458	1855257
8.	EDIBLE	2904818	2122180	2046041	2355572	2213792
9.	POL	6785871	7640904	9953446	11395557	14298956
10.	OTHERS	45539107	49459767	50943294	48902192	46724926
	TOTAL	94767318	106235344	110061208	110776589	115780806

COMMODITY WISE EXPORT HANDLED (FISCAL YEAR)

Figures in Metric Tons

Sl. No.	COMMODITY	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
1.	JUTE	154840	183045	138268	122408	139410
2.	JUTE PRODUCT	476070	489051	446107	459773	492001
3.	LEATHER GOODS	27000	29123	25146	30716	34240
4.	TEA	165	18	1673	1773	5447
5.	GARMENTS	2884526	3429006	4140674	3768804	3490175
6.	FROZEN GOODS	100429	151151	142486	105646	75905
7.	FERTILIZER/UREA	21	195000	6	22	10415
8.	NAPHTHA	0	18800	0	0	0
9.	AMMONIA	69125	78950	94220	6500	49400
10.	OTHERS	3085778	3095385	3124372	3025412	3164949
	TOTAL	6797954	7494029	8112952	7521054	7461942

The deep draft vessels can be lightered at the outer anchorage. This is to be resorted for vessels of deeper draft Kutubdia. Depending on the quantum involved in lighterage T-2 Type tankers and liberty vessels are arranged on charter by the concerned Agencies from abroad or from the Bangladesh Shipping Corporation. Except the ocean going Tankers and Vessels of Bangladesh Shipping Corporation engaged in Lighterage. Local Lighterage, fleet consists of tankers each of approximately 1,000 tons capacity and coaster each of the capacity 300 ton to 1000 tons owned by the public and private Sectors are deployed. Besides these country craft each of 20 to 0 tons capacity in private sector and steel barges each of 300 to 500 tons capacity in the public and private sector are available to carry out lighterage work. The cargo from such lighters intended to be discharged at the Chittagong port is handled at a vacant jetty or in between the two vessels alongside the jetties. Cargo discharged into lighters at outer anchorage may also be directly transported to inland river ports and Mongla Port the Second international port of the country, with prior permission of the port and customs authorities.

Due to rough sea during inclement weather, lighterage at outer-Anchorage and also kutubdia during Mid April to Mid October might become difficult and uncertain at times.

SUPPLY OF WATER BUNKER & PROVISION

Fresh water is available at all the Chittagong Port Authority jetties. "To supply drinking water, a surface water treatment plant has been installed". Water is also supplied by propelled water barges to vessels inside Port and at the outer anchorage. Due to rough sea and inclement weather water supply at the outer anchorage is affected often during mid April to mid October. Oil bunkers can be supplied to the vessels at jetty, Moorings and outer anchorage by private company. Fresh meat, fish, vegetables, milk, egg, rice, wheat, bread and butter etc. are available.

VESSELS AND CRAFTS

MEDICAL FACILITIES

Necessary medical facilities to officers and Crew of vessels may be made available at Chittagong Port Authority Hospital on request against payment of this may be privately arranged through the local Agents concerned.

REPAIRING FACILITIES

Quite good number of small marine Workshop are available and they can carry out the repair of the vessels. There is one ship Repairing Yard in Chittagong in which ships upto 560 ft. LOA 16,500 DWT can be dry docked. A few number of electric workshops are also available in Chittagong.

Repairing facilities at the Moorings used for Dry Cargo may be allowed only for reasonable period with the prior permission of the Deputy Conservator and the director Traffic.

UNDER WATER DIVING SERVICES

Such services can be made available by the Port Authority on hire charge basis.

MARINE SALVAGE FACILITIES

The Port Authority operates a small Marine Salvage Unit Service Personned and equipment are available on hire charge basis.

RAIL & AIR TERMINALS

Chittagong is a terminal of Bangladesh Railway. There is an Air port close to the Harbour and regular Air Services are available from Chittagong to the rest of the Country. There is regular communication by sea with ports of the World.



Annual Report 2023-24

The Chittagong Port Authority owns for following Derdger. Tug Boats and other utility vessels and crafts.

Sl.No	NAME of Vessel	TYPE	GRT	CAPACITY
(A)	TUG BOATS:			
	M.T. Kandari-1	MOTOR TUG	329	(1675X2)= 3350
	M.T. Kandari-2	"	353.05	(1400X2)= 2800
	M.T. Kandari-3	"	493	(3150X2)= 6300
	M.T. Kandari-4	"	493	(3150X2)= 6300
	M.T. Kandari-6	"	254	(1836X2)= 3672
	M.T. Kandari-7	"	314	(1200X2)= 2400
	M.T. Kandari-8	"	314	(1000X2)= 2000
	M.T. Kandari-10	"	343	(1600X2)= 3200
	M.T. Kandari-11	"	375	(2570X2)= 5140
	M.T. Kandari-12	"	196.47	(1200X2)= 2400
(B)	PILOT BOATS:			
	P.V. Dishari-1	PILOT BOAT	24	(640.75X2)= 1281
	P.V. Dishari-2	"	144	(750X2)= 1500
	P.V. Dishari-6	"	137	(940X2)= 1880
	P.V. Dishari-7	"	137	(940X2)= 1880
	P.V. Rakkhi	"	146	(911X2)= 1822
(C)	WATER BURGE:			
	W.B Jarna		341	(510X2)= 1020
	W.B Foura		341	(510X2)= 1020
	W.B Moshak		275	(510X2)= 1020
	W.B Jalpori		934	(1122X2)= 2244
(D)	BOUY LIFTING VESSEL:			
	B.L.V Ali		403.71	(987X2)= 1974
	B.L.V Lusai		508	(850X2)= 1700
(E)	POLLUTION CONTROL VESSEL:			
	Bay Cleaner- 1		155	(455X2)= 910
	Bay Cleaner- 2		122.88	(738X2)= 1476
(F)	FAST PATROL BOAT:			
	Harbour Security Boat- 3		13	(300X2)= 600
	Harbour Security Boat- 4		13	(300X2)= 600
(G)	ENVIRONMENTAL CLEANING & RESTORETION VEHICLE:			
	ECRV	DREDGER	20.11	(225X1)= 225
(H)	MORING BOATS:			
	Bhaduni-1	Mooring Boat	52	(290X1)= 290
	Bhaduni-2	"	46	(290X1)= 290
	Bhaduni-3	"	46	(290X1)= 290
	N.M.L-1	"	20	(290X1)= 290
	N.M.L-2	"	46	(290X1)= 290
	Barkat	"	20	(290X1)= 290
	Shandip	"	20	(290X1)= 290
	Azmat	"	20	(290X1)= 290
(I)	SEARCH AND RESCUE CUM AMBULANCE SHIP:			
	Ambulance			(651X2)= 1302
(J)	Pangaon Express	Cont. Vessel	2195	(292.5X2)= 585
(K)	Pangaon Success	Cont. Vessel	2195	(292.5X2)= 585
(L)	Pangaon Vision	Cont. Vessel	1535	(1300X1)= 1300

DEVELOPMENT

The Chittagong Port Authority (CPA) is responsible for the development needs arising out of the increasing growth of traffic at the Port and technological changes in the techniques and methods of cargo/container handling. CPA identifies development needs & undertakes projects through reflection in the five year plan. Projects are implemented with the provision of allocation in the annual Development Program on priority basis. Besides, CPA also implements part of its development works under capital heads of its revenue budget.

2. ANNUAL DEVELOPMENT PROGRAMME (ADP 23-24)

An amount Tk 3288.7495 crore was allocated in the original budget & Tk 896.4600 crore has been allocated in the revised budget of CPA for implementation of investment projects during 2023-24. RADP allocations as well as achievements of the projects are as follows:

Name of the Project	Allocation for the Year 2023-2024 (RADP)			Taka Released	Expenditure up to June/2024 & % of allocation (RADP)		
	Total	Taka	Project Aid (RPA)		Total	Taka	Project Aid (RPA)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A. SELF FINANCED PROGRAMME							
1. (A) Matarbari Port Development Project: (CPA component)	115.0000	115.0000	--	--	7.3689 (6.41%)	7.3689 (6.41%)	--
2. Enhancement of Navigability in Karnaphuli River through dredging from Sadarghat to Bakoliar Char;	16.2500	16.2500	--	--	18.1868 (111.92 %)	18.1868 (111.92 %)	--
3. Procurement of necessary equipment for various yards and terminals of Chittagong Port;	132.5400	132.5400	--	--	100.6578 (75.95 %)	100.6578 (75.95 %)	--
4. Construction of Heavy Lift Cargo Jetty with Backup Facilities.	0.0100	0.0100			0.0000 (0.00 %)	0.0000 (0.00 %)	
Sub Total (A)	263.8000	263.8000	--	--	126.2135 (47.84 %)	126.2135 (47.84 %)	--
B. Annual Development Programme (ADP) : Investment Project							
1. (B) Matarbari Port Development Project. (CPA component)	632.66	--	632.66	--	13.8179 (2.18 %)	--	13.8179 (2.18 %)
Sub Total:	632.66	--	632.66	--	13.8179 (2.18 %)	--	13.8179 (2.18 %)
Grand Total :	896.4600	263.8000	632.66	--	140.0314 (15.62%)	126.2135 (47.84 %)	13.8179 (2.18 %)

3. RESUME OF ONGOING PROJECTS (Up to November, 2024)

SELF FINANCED PROJECT (CPA'S OWN RESOURCES):

3.1 Navigability Enhancement in Karnaphuli River by Garbage Removal and Dredging from Sadarghat to Bakaliar Char:

The main objective of the project is to improve the navigability through dredging from Sadarghat to Bakaliar Char in Karnaphuli river channel to ensure navigability for sea-going and inland vessels in the Karnaphuli channel of Chittagong port due to siltation of construction of bridge over Karnaphuli river by Roads and Highways department (RHD). The project was approved from May 2017 to June 2025 at an estimated cost of Tk 30729.49 lac.

Type of Dredging	Planned to Dredge (Lakh Cubic Meters)	Completed Dredging Amount (Lakh Cubic Meters)	Remaining (Lakh Cubic Meters)
Capital Dredging	46.70	46.70	0.00
Maintenance Dredging	14.70	9.70	5.00
Total	61.40	56.40	5.00

As per revised schedule the project will be completed by June 2025. After implementing this project, the benefits are as follows:

- Newly constructed 400 meter lighter jetty become operational.
- Loading and unloading of goods through coastal vessels at Sadarghat Lighterage Jetty and the newly constructed jetty will be possible.
- Orderly berthing/mooring of lighterage vessels in that area will be possible which will reduce maritime accidents in Karnaphuli channel.
- If the navigability is brought back through dredging in the Sadarghat area, the rate of silt accumulation in the main jetties and navigational channels of Chittagong port will decrease.
- The normal flow of the river will be maintained,
- It will be possible to remove the waste accumulated in the riverbed for a long time.
- Removal of waste accumulated in the riverbed will be possible
- Due to the increase in the depth of the river, it will play a role in reducing the flooding of Chittagong city.

3.2 Procurement of Necessary Equipments for Various Yards And Terminals of Chittagong Port:

The main objective of the project is to increase the capacity of Chittagong Port by ensuring adequacy of cargo/container handling equipment. According to the objective, it will be possible to meet the following targets: Availability of cargo/container handling equipment will be increased from 60% to 80%. The waiting time of the ship can be reduced from 60 hours to 48 hours. Port lead time in ready-made garments will be significantly reduced. These equipments will be added to the equipment fleet of Chittagong port.

Actual Achievements of Equipment Procurement Project for Various Yards and Terminals of Chittagong Port (up to September 2024) are as:

- **Added to the Chittagong port fleet-47 nos.** (02 nos. Mobile Cranes of 100 ton capacity, 02 nos. mobile Cranes of 50 ton capacity, 04 nos. Quay Gantry Cranes, 11 nos. Rubber Tired Gantry Cranes, 02 nos. Container Movers, 04 nos. 40 Ton Variables Reach Trucks, 04 nos. Loaded Container Handling Reach Stacker, 04 nos 20 ton Forklifts, 02 nos 30 ton Mobile Cranes, 06 nos. 02 High Stadle Carrier, 06 nos. 04 High Straddle Carrier.).
- **Recently arrived at Chittagong Port: 14 Nos.** (02nos. log handlers/stackers, 12 nos. mobile cranes (20 tons).
- **Shipment will be done: 04nos.** (04nos. high straddle carriers.)
- **Recently, Letters of Credit opened: 04nons.** (02 nos. heavy tractors, 02 nos. low-bed trailers.)
- **Contracted (in process of opening LC) -12nos.**(11 nos 4 High Straddle Carriers, 01 nos Material/Multi Handler)
- **Tender under evaluation-23 nos** (23 nos Mobile Cranes of 10 ton capacity)

3.4 Matarbari Port Development Project:

The "Matarbari Port Development" project is currently going on to enhance the accessibility for container vessels with a depth of 16 meters and a capacity of 8,200 TEUs.

- **Package-1 (Civil Works for Port Construction):** The procurement proposal for Package-1 of the project, which was sent on 14/05/2024, is currently under process for approval by the CCGP (Cabinet Committee on Government Purchase) through the Ministry of Shipping. Communication is going on as per the decision made by the ministry.
- **Package-2A (Cargo Handling Equipment, TOS and Security System):** The procurement proposal was approved on March 20, 2024, in accordance with the decision of the Cabinet Committee on Government Procurement. In this context, a contract was signed with the supplier on May 30, 2024. The No Objection Certificate (NOC) from JICA for the contract documents was received on July 18, 2024.
- **Package-2B (Tug Boats, Survey Boat, Pilot Boat and VTMS):** The re-invitation of tender is under process.
- **The Variation Order of engaged consultant for the 2nd phase of the Feasibility Study of the Matarbari Port Development Project (CPA component)** was signed on May 29, 2024, based on the recommendations and approval of the Cabinet Committee on Government Purchase on March 14, 2024. Feasibility Study is currently going on.
- **The project's RDPP (2nd revised)** was approved by the Executive Committee of the National Economic Council (ECNEC) on 07/09/2024.
- **The 283.23 acres of land, acquired by the Cox's Bazar District Administration in the first phase, has been handed over to the Chittagong Port Authority."** and a proposal has been submitted to the Cox's Bazar District Administration for the acquisition of an additional 612 acres of land.

The cumulative financial progress from the start of the project until September 2024 is

3.5 Construction of heavy lift cargo jetty with backup facilities:

The main objective of the project is to construct a heavy lift cargo jetty with a capacity to handle 05 tons per square meter in Chittagong port for heavy cargo handling. It was decided to build a 125m long jetty in the area where the feasibility study was done to implement the project. However, instead of 125 meters, a decision was made to construct a 220-meter-long jetty in the Laldiya area. Later, when this area was allocated to APM Terminals, it became impossible to implement the project in that location. Ultimately, Laldiya-2 was finalized for the heavy lift jetty. The survey activities for this site have been completed, and the detailed design is currently underway. A consultant has been appointed and subsequent activities are going on.

4. Moreover, the following projects have been adopted as future action plans-

1. Construction of Bay Terminal.
2. Matarbari Port Development Project (Stage-1, Phase-2)
3. Matarbari Port Development Project (Stage-2)
4. Construction of Port Administrative Building (PAB)



The Chittagong Port Authority Budget At A Glance

Fig. Taka in Lakh

SL. NO.	Particulars	Budget Est For 2024 - 2025	Revised Budget For 2023 - 2024	Budget Est For 2023 - 2024	Actual For 2022 - 2023
A	Total Revenue Income	484675.50	468476.34	414514.87	443892.73
B	Total Revenue Expenditure (Including Corporate Tax)	315214.23	290342.57	284434.38	271063.20
C	Revenue Surplus	169461.27	178130.77	130080.49	172829.53
D	Capital Expenditure:				
1)	For New Capital Works and Renewals & Replacement related Works	197427.00	73251.29	113870.00	85213.38
2)	Others (including Loan repayment, house building & other Advance)	1000.00	1000.00	1000.00	487.08
3)	Self financed Development projects	36294.43	35992.51	46000.00	43822.22
	Total Capital Expenditure	234721.43	110243.80	160870.00	129522.68
E	Financed By:				
1)	Depreciation Reserve Fund (For Renewals & Replacement Works)	11115.00	7882.01	12027.00	8318.80
2)	From Revenue Surplus, Revenue Res & Other Pool of Funds	223106.43	101861.79	148343.00	120716.80
3)	From Sinking Fund (Loan Principal)	500.00	500.00	500.00	487.08
	TOTAL	234721.43	110243.80	160870.00	129522.68
F	NET SURPLUS/DEFICIT (D-E)	0.00	0.00	0.00	0.00

YEAR WISE ANALYSIS OF FINANCIAL DATA

(Comparative Statement)

(Taka in Crore)

SL. NO.	PARTICULARS	Actual for 2023-2024	Actual for 2022-2023	Actual for 2021-2022	Actual for 2020-2021	Actual for 2019-2020
	REVENUE:					
1)	Operative Revenue	3,912.25	3,813.02	3,459.10	2,980.27	2,841.09
2)	Other Revenue	918.12	625.90	613.45	90.09	84.00
	Total Income	4,830.37	4,438.92	4,072.55	3,070.36	2,925.09
	EXPENDITURE:					
1)	Operating Expenses	1,622.92	1,668.93	1,502.06	1,464.94	1,277.56
2)	Administrative & General Expenses	484.71	437.49	464.54	427.80	431.25
3)	Other Expenses	7.35	28.38	-	-	8.16
	Total Income	2,114.98	2,134.80	1,966.60	1,892.74	1,716.97
	NET SURPLUS BEFORE TAX	2,715.39	2,304.12	2,105.95	1,177.62	1,208.12
1)	Provision for Corporate Tax	672.40	581.87	551.00	440.00	480.00
	Net Surplus After Tax	2,042.99	1,722.25	1,554.95	737.62	728.12
	BALANCE SHEET:					
1)	Fixed Assets	15,611.71	15,192.11	13,972.67	12,767.64	11,074.26
2)	Fixed Deposit	9,212.43	7,912.74	9,097.19	8,720.73	11,482.60
3)	Share of ICB Islami Bank	1.73	2.84	2.57	2.15	1.47
4)	Loan to Payra Port	49.22	49.62	49.62	49.62	49.62
5)	Loan to BIWTA (ICT Pangaon)					
6)	Intangible Assets	50.99	62.41	71.05	3.22	-
7)	Current Assets	2,312.90	2,184.49	2,004.68	1,712.70	1,935.16
8)	Current Liabilities	3,538.28	3,993.83	4,130.65	4,120.77	3,548.86
9)	Net Current Assets	(1,225.38)	(1,809.34)	(2,125.97)	(2,408.07)	(1,613.70)
	Capital Employed	23,700.70	21,410.38	2,1067.13	19,135.29	20,994.25
	FIVE YEARS FINANCIAL RATIO ANALYSIS:					
A	Debt Equity Ratio	0.13	0.28	0.29	0.32	0.23
B	Current Ratio	0.65	0.55	0.49	0.42	0.55
C	Quick Ratio	0.65	0.55	0.49	0.42	0.55
D	Turnover of Total Assets (Times)	0.14	0.15	0.14	0.13	0.12

DETAILS OF COMMODITIES

Fig. in Lakh. M. Ton

SL. NO.	Particulars	Approved Budget For 2024-2025	Revised Budget For 2023-2024	Approved Budget For 2023-2024	Provisional For 2022-2023
A	IMPORT:				
1.	FOOD GRAINS	48.47	47.99	36.99	50.16
2.	CEMENT CLINKER	333.86	330.54	334.38	343.72
3.	COAL	79.69	78.90	31.67	45.88
4.	FERTILIZER	15.01	14.86	28.60	18.02
5.	Petrol, Oil & Lubricant (P O L)	154.11	152.58	107.56	113.96
6.	EDIBLE OIL	22.94	22.71	27.68	23.56
7.	OTHERS	391.71	387.81	365.62	423.16
	(A)Total	1045.79	1038.39	932.50	1018.46
B	EXPORT:				
1.	JUTE	1.63	1.61	1.37	1.22
2.	JUTE PRODUCTS	5.08	5.03	3.90	4.60
3.	TEA	0.12	0.12	0.00	0.07
4.	HIDES & SKIN	0.40	0.40	0.20	0.03
5.	GARMENTS	33.97	33.63	37.63	37.69
6.	FERTILIZER	0.00	0.00	0.00	0.00
7.	AMMONIA	0.59	0.58	0.20	0.07
8.	FROZEN GOODS	0.61	0.60	0.88	1.06
9.	OTHERS	30.94	30.62	24.35	28.77
	(B) Total	73.34	72.59	68.53	73.51
C	INLAND CARGO:				
1	INLAND CARGO	78.57	77.79	86.42	82.55
	(C) Total	78.57	77.79	86.42	82.55
D	ICD (DHAKA):				
1	ICD (DHAKA)	5.51	5.46	5.36	5.52
	(D)Total	5.51	5.46	5.36	5.52
E	PANGAON CARGO:				
1	PANGAON CARGO	1.79	1.77	1.98	2.93
	(E) Total	1.79	1.77	1.98	2.93
	Grand Total	1205.00	1193.00	1094.79	1182.97

M. Z. Islam & Co.
Chartered Accountants

Mahfel Huq & Co.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT
TO THE BOARD MEMBERS OF
THE CHITTAGONG PORT AUTHORITY
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Qualified Opinion

We have audited the Financial Statements of Chittagong Port Authority hereinafter referred to as "CPA" which comprise the Statement of Financial Position as at 30 June 2024, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the Financial Statements, Including a summary of significant accounting policies and other explanatory notes.

In our opinion, except for the matters described in the Basis for Qualified Opinion, the accompanying Financial Statements present fairly, in all material respects, the Financial Position of the Authority as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

1. In reference to notes 9 of the Financial Statement, the Authority has disclosed receivables (Control Code 1220, 1230, 1240 & 1280) amounting Tk. 2,857,066,376 out of which receivables amounting Tk. 761,623,278 has no movement since long and receivables amounting Tk. 127,232,770 are in negative balance. Moreover, the Authority could not provide any aging of the receivables, hence the recoverability of the receivables could not be assessed.
2. In reference to notes 10 of the Financial Statement, the Authority has disclosed Advance, Deposit and Prepayments (Control Code 1250, 1410) amounting Tk. 15,025,425,081 out of which advance and prepayment amounting Tk. 3,907,876,467 has no movement since long and receivables amounting Tk. 3,092,720 are in negative balance. Moreover, the Authority could not provide any aging of the advances, hence the adjustability of the advances could not be assessed.
3. In reference to notes 11 of the Financial Statement, the Authority has disclosed Fixed deposit receipt amounting Tk. 92,124,298,546 out of which FDR amounting Tk. 1,793,150,000 held respectively with Padma Bank which are facing liquidity crisis. IFRS 9.5.5.1 requires recognition of impairment losses against risk of recoverability of the investment (future cash flows). But the Authority has not kept any provision against the expected loss as required by IFRS-9.
4. Referring to the Financial Statement, the Authority has reported rent income amounting Tk. 649,580,144 which was recognized on cash basis of accounting. But as per IAS 1 (27), An entity shall prepare its Financial Statements, except for cash flow information, using the accrual basis of accounting. Moreover, the Estate Branch could not share any other appropriate documents except receipt statement of rental income.

5. In reference to notes 20.01 of the Financial Statements, the Authority has shown sundry credit balance and security deposit balance (control code number Is 2120, 2140 and 2180) amounting to Tk. 1,235,138,886 Which have been carried forward for a long period and some subsidiary codes are positive balances carry forward since long on this payable side the amounting to Tk. 355,162,441. In Addition, Earnest money received from the contractor and advance received by the estate branch amounting to Tk. 14,907,752 and 9,279,403 respectively have been carried forward for a long.

6. In reference to notes 20.00 of the Financial Statements, the Authority has shown the payable goods and services control code number is 2170 and its many subsidiary codes show no movement for an amount of Tk. 148,317,938. The carry forward balance, which has been outstanding for a long time, is Tk. 122,232,388. In addition, there are positive opening balances carried forward on the liabilities side amounting to Tk. 15,700,137.

7. During the audit we found that some of the expenses regarding Bay Terminal land acquisition and port promotion amounting to Tk. 46,066,018 incurred from reserve fund due to insufficient budget of the respective head and was not adequately accounted for. However it has been recognized and recorded properly with the approval of the competent authority in the subsequent year.

We conducted our audit in accordance with International Standard on Auditing (ISAS). Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Authority in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and ICAB by laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for qualified opinion.

Emphasis of matter

Without modifying our opinion, we draw attention to the following matters:

1. In reference to the notes 5 of the Financial Statements, the Authority has reported CWIP amounting to Tk. 73,650,107,883 out of which Tk. 34,160,352,108 has no movement since long. Moreover, we could not assess the status of the project as we did not receive the stages of the completion certificate. Therefore, the future capitalization of this amount in the Property, plant and equipment could not be assessed.
2. In reference to the Statement of Financial Position, the Authority has reported Loan to Payra Port amounting Tk. 492,179,978. But as per audit report of the Payra Port for the year ended 30 June 2021, the Payra Port has disclosed the loan amounting Tk. 77,836,296 payable to Chittagong Port Authority resulting in the difference of Tk. 414,343,682 between the records of two authorities.

3. In reference to The Authority given loan to BIWTA (ICT Pangaon) Tk. 1,540,810,000 in 2013. But the authority disclosing & claiming as a (asset) loan to BIWTA (ICT Pangaon) in FY 2023-2024.
4. In reference to notes 11 of the Financial Statements, the Authority has disclosed Fixed deposit receipt amounting Tk. 92,124,298,546 out of which-FDR amounting Tk. 9,576,162,294 are held respectively with Some other banks which are facing liquidity crisis, IFRS 9.5.5.1 requires recognition of impairment losses against risk of recoverability of the investment (future cash flows). But the Authority has not kept any provision against the expected loss as required by IFRS-9.
5. As per IAS-12 Income Taxes, CPA is yet to create a provision for Deferred Tax Liability and disclose it as a separate line item in the Financial Position.

Responsibilities of Management and those Charged with Governance for the Financial Statements and Internal Control

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with International Financial Reporting Standards (IFRS), The Chittagong Port Authority Act 2022 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

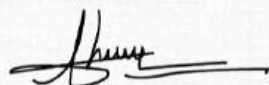
Our objectives are to obtain reasonable assurance about whether the financial statements of the Authority as a whole are free from material misstatement, whether due to fraud and error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As a part of audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

- * Identify and assess the risk of material misstatement of the Financial Statements, weather due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- * Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- * Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management .
- * Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- * Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- * Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Authority to express an opinion on the financial statements of the Authority. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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



Mohammad Fakhru Alam Patwary, FCA

Managing Partner

M. Z. Islam & Co.

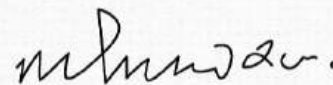
Chartered Accounts

ICAB Enrolment No. 1249

DVC : 2412311249AS579547

Place : Dhaka

Dated : 30-12-2024



Md. Abdus Satter Sarkar, FCA

Partner

Mahfel Huq & Co.

Chartered Accountants

ICAB Enrolment No. 1522

DVC: 2412301522AS636414

M. Z. Islam & Co.
Chartered Accountants

Mahfel Huq & Co.
Chartered Accountants

THE CHITTAGONG PORT AUTHORITY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE, 2024

Particulars	Notes	30-06-2024 Taka	Restated 30-06-2023 Taka
Assets			
Non-Current Assets			
Property, Plant & Equipment	6.00	82,466,095,536	76,742,110,459
Capital Work-in-Progress	7.00	73,650,972,142	75,178,989,676
Intangible Asset	8.00	509,888,580	624,127,651
Total non-current assets		156,626,956,259	152,545,227,787
Investment			
Investment in shares	9.00	17,340,180	28,374,840
Loan to Payra Port		492,179,978	496,200,000
Loan to BIWTA (ICT Pangaon)		1,540,810,000	1,540,810,000
Total Investment		2,050,330,158	2,065,384,840
Current Asset			
Stores	10.00	7,307,243	7,307,243
Debtors	11.00	2,857,066,376	2,714,810,482
Advance, Deposit & Prepayments	12.00	15,065,425,081	14,945,888,724
Investment in FDR	13.00	92,124,298,546	79,127,411,033
Cash & Cash Equivalents	14.00	2,940,510,970	992,911,249
Interest Received on FDR		2,258,708,756	1,643,139,289
Total Current Assets		115,253,316,972	99,431,468,020
Total Assets		273,930,603,388	254,042,080,646
Equity and Liabilities			
Equity			
Capital Fund	15.00	86,177,860,202	79,672,089,706
Reserve and Fund	16.00	62,963,199,632	52,811,995,056
Unappropriated Surplus	17.00	11,871,863,413	10,040,139,762
Fair Value Reserve on Investment in Share	18.00	(35,151,698)	(24,117,038)
Equity and Funds		160,977,771,550	142,500,107,486
Non-Current Liabilities			
Provision Account	19.00	77,028,450,817	71,018,078,947
Long Term Loan-Net off Current Maturity	20.00	541,596,400	585,619,684
Total Non-Current Liabilities		77,570,047,217	71,603,698,631
Current Liabilities			
Long Term Loan-Current Maturity	21.00	91,332,000	84,505,320
Creditor and Accruals	22.00	35,291,452,622	39,853,769,210
Total Current Liabilities		35,382,784,622	39,938,274,530
Total Equity and Liabilities		273,930,603,388	254,042,080,646

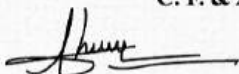
The annexed notes from an integral part of these financial statements.

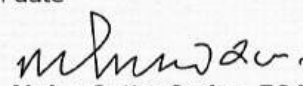

C. F. & A. O.


MEMBER (FINANCE)


CHAIRMAN

Signed in terms of our separate report of even date


Mohammad Fakhru Alam Patwary, FCA
Managing Partner
M. Z. Islam & Co.
Chartered Accounts
ICAB Enrolment No. 1249
DVC : 2412311249AS579547
Place : Dhaka
Dated : 30-12-2024


Md. Abdus Satter Sarkar, FCA
Partner
Mahfel Huq & Co.
Chartered Accountants
ICAB Enrolment No. 1522
DVC : 2412301522AS636414

M. Z. Islam & Co.
Chartered Accountants

Mahfel Huq & Co.
Chartered Accountants

THE CHITTAGONG PORT AUTHORITY
Statement of Profit or Loss and Other Comprehensive Income
For The Year Ended 30 June, 2024

Particulars	Notes	30-06-2024 Taka	Restated 30-06-2023 Taka
INCOME:			
Dues and Charges:	23.00		
On Vessels	23.01	7,129,460,711	5,834,744,236
On Cargo	23.02	31,992,994,311	32,295,501,384
		<u>39,122,455,022</u>	<u>38,130,245,620</u>
EXPENDITURE:			
Operating Expenses	24.00	(16,229,213,866)	(16,653,038,616)
Administrative and General Expenses	25.00	(4,847,078,521)	(4,374,928,061)
Total Expenditure		<u>(21,076,292,387)</u>	<u>(21,027,966,677)</u>
Net Surplus Operation		<u>18,046,162,635</u>	<u>17,102,278,943</u>
Finance Expense	26.00	(33,011,318)	(36,299,897)
Non-Operation Income	27.00	9,181,243,486	6,259,027,833
Unrealized Foreign Exchange Loss	28.00	(40,482,036)	(283,832,532)
Net Surplus before provision for Tax		<u>27,153,912,767</u>	<u>23,041,174,348</u>
Less: Provision for Income Tax	29.00	(6,724,029,896)	(5,818,650,587)
Net Surplus after Provision for Tax		<u>20,429,882,871</u>	<u>17,222,523,761</u>
Other Comprehensive Income:			
Unrealized Gain/(Loss) On Investment In Shares	9.00	(11,034,660)	2,627,300
Total Comprehensive Income For The Year		<u>20,418,848,211</u>	<u>17,225,15,061</u>

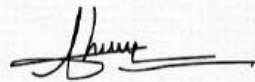
The annexed notes from an integral part of these financial statements.


C. F. & A. O

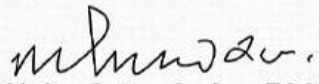

MEMBER (FINANCE)


CHAIRMAN

Signed in terms of our separate report of even date



Mohammad Fakhru Alam Patwary, FCA
Managing Partner
M. Z. Islam & Co.
Chartered Accounts
ICAB Enrolment No. 1249
DVC : 2412311249AS579547
Place : Dhaka
Dated : 30-12-2024


Md. Abdus Satter Sarkar, FCA
Partner
Mahfel Huq & Co.
Chartered Accountants
ICAB Enrolment No. 1522
DVC: 2412301522AS636414

M. Z. Islam & Co.
Chartered Accountants

Mahfel Huq & Co.
Chartered Accountants

**THE CHITTAGONG PORT AUTHORITY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED ON JUNE 30, 2024**

Particulars	Capital Fund Taka	Sinking Fund Taka	Revenue Reserve Fund	Pension Fund	Fair Value Reserve	Unappropriated Surplus	Total Taka
Balance as at 01.07.2023	79,672,089,706	157,634,937	21,451,245,472	31,203,114,647	(24,117,038)	10,040,139,762	142,500,107,486
Prior years' adjustments	-	-	-	-	-	258,616,695	258,616,695
Net surplus during the year after tax and before appropriation	-	-	-	-	-	10,298,756,456	142,758,724,180
Appropriation of net surplus during the year to fund account	6,000,000,000	100,000,000	8,000,000,000	2,181,775,914	-	20,429,882,871	20,429,882,871
Unrealized Gain/(Loss) on Investment in Shares	-	-	-	-	(11,034,660)	(16,281,775,914)	-
Transferred from Depreciation provision account	421,265,177	-	-	-	-	-	(11,034,660)
Payment of principal of Govt. Loan (ADB/CPTFP)	-	(84,505,320)	-	-	-	(2,575,000,000)	(2,153,734,823)
Capitalization of Loan	84,505,320	-	-	-	-	-	(84,505,320)
Payment for Land Acquisition of Bay Terminal and Other	-	-	(46,066,018)	-	-	-	84,505,320
Equity and fund as at 30.06.24	86,177,860,202	173,129,617	29,405,179,454	33,384,890,561	(35,151,698)	11,871,863,413	160,977,771,550

FOR THE YEAR ENDED ON JUNE 30, 2023

Balance as at 01.07.2022	73,362,383,993	156,342,757	31,951,245,472	29,455,361,612	(26,744,338)	9,730,112,034	144,628,701,530
**Prior years' adjustments for wrong allocation	-	-	-	-	-	(83,000,000)	(83,000,000)
Prior Year's adjustments made during the year 2022-2023	-	-	-	-	-	284,659,026	284,659,026
Net surplus during the year after tax and before appropriation	-	-	-	-	-	17,222,523,761	17,222,523,761
Appropriation of net surplus during the year to fund account	5,500,000,000	50,000,000	7,500,000,000	1,747,753,035	-	(14,797,753,035)	-
Appropriation of net surplus during the year to provision account	-	-	-	-	-	(2,325,000,000)	(2,325,000,000)
Unrealized Gain/(Loss) on Investment in Shares	-	-	-	-	2,627,300	-	2,627,300
Transferred from Depreciation provision account	760,997,893	-	-	-	-	-	760,997,893
Payment of principal of Govt. Loan (ADB/CPTFP)	-	(48,707,820)	-	-	-	-	(48,707,820)
Capitalization of Loan	48,707,820	-	-	-	-	-	48,707,820
Adjustment/Correction in balance	-	-	-	-	-	-	-
Surplus money deposited to the Govt. Treasury under Finance Act 04/2020	-	-	(18,000,000,000)	-	-	8,597,976	8,597,976
Equity and fund as at 30.06.23	79,672,089,706	157,634,937	21,451,245,472	31,203,114,647	(24,117,038)	10,040,139,762	142,500,107,486

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Chartered Accountants

Mahfel Huq & Co.
Chartered Accountants

THE CHITTAGONG PORT AUTHORITY
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED JUNE 30, 2024

Particulars	30-06-2024 Taka	Restated 30-06-2023 Taka
A. Cash flows from operating activities		
Cash Received Against Dues & Charges	38,980,199,128	38,213,744,136
Miscellaneous Income Received	421,590,753	481,991,770
Upfront Fee	2,036,000,000	-
Rent on Land Received	649,580,144	639,394,177
Interest Income Received	2,552,935,057	2,367,963,464
Payment against Expenses	(12,524,346,076)	(17,261,371,313)
Corporate Tax paid	(5,923,127,854)	(6,456,395,714)
Net Cash flows used in Operating Activities	26,192,831,152	17,985,326,520
B. Cash flows from investment activities		
Acquisition of Fixed Assets	(10,573,420,584)	(10,029,874,405)
Capital Work in Progress	(2,510,369,371)	(2,860,872,659)
Investment (Encashment)	(11,104,640,000)	13,421,200,000
Received form Sale of Fixed Assets	27,703,844	19,750,900
Net Cash Used in Investing Activities	(24,160,726,111)	550,203,836
C. Cash flows from financing activities		
Payment to the Govt. Treasury under finance act 04/2020	-	(18,000,000,000)
Payment of Principal of Foreign Loan	(84,505,320)	(48,707,820)
Net Cash generated from financing activities	(84,505,320)	(18,048,707,820)
Net Increase in Cash and Cash Equivalents(A+B+C)	1,947,599,721	486,822,536
Opening Cash and Cash Equivalents	992,911,249	506,088,713
Closing Cash and Cash Equivalents	2,940,510,970	992,911,249

C. F. & A. O

MEMBER (FINANCE)

CHAIRMAN

M. Z. Islam & Co.
Chartered Accountants

Mahfel Huq & Co.
Chartered Accountants

THE CHITTAGONG PORT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS **AS AT AND FOR THE YEAR ENDED 30 JUNE 2024**

1.00 Reporting entity

The Chittagong Port Authority was established with the promulgation of the Chittagong Port Authority Ordinance (Ordinance no. LII of 1976) by taking over the assets, liabilities and operations of Chittagong Port Trust for development of Chittagong port and for the matters connected therewith or incidental there to the Chittagong Port. Under the Ordinance the Chittagong Port Authority is a body corporate having perpetual succession and common seal.

The Authority is a Self-Financing organization administered by the Ministry of Shipping, Government of Bangladesh.

The functions of the Authority are to provide the port services, regulate and control berthing and movement of vessels and navigation within the port.

2.00 Basis of preparation, presentation and disclosure of financial statements

2.10 Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS), The Chittagong Port Authority Act 2022, and other applicable laws and regulations.

2.20 Other regulatory compliances

The Company is required to comply with following major laws and regulations along with The Chittagong Port Authority Act 2022:

Income Tax Ordinance, 1984

The Income Tax Act, 2023

The Value Added Tax & Supplimentary Duty Act, 2012

The Value Added Tax Rules, 2016

The Customs Act, 1969

2.30 Basis of measurement

These financial statements are drawn up on the historical cost basis of accounting, except as disclosed in the accounting policies set out below.

2.40 Functional and presentation currency

These financial statements are presented in Bangladesh Taka (Taka/Tk) which is both functional and presentation currency of the authority.

2.50 Use of estimate and judgments

The preparation of these financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

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Chartered Accountants

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Chartered Accountants

Particulars:	Note
Property, Plant & Equipment	6
Intangible Asset	8
Stores	10
Debtors	11
Creditor and Accruals	22

2.60 Statement of Cash Flows

Statement of Cash Flows is prepared in accordance with IAS 7 "Statement of Cash Flows" and the cash flow from the operating activities are shown under the direct method.

2.70 Reporting period

The financial statements of the CPA cover one year from 1 July 2023 to 30 June 2024 and is followed consistently.

3.00 Significant accounting policies

The specific accounting policies selected and applied by the company's management for significant transactions and events that have material effect within the framework of IAS-1 "Presentation of Financial Statements", in preparation and presentation of financial statements have been consistently applied throughout the year and were also consistent with those used in earlier years.

For a proper understanding of the financial statements, these accounting policies are set out below in one place as prescribed by the IAS-1 "Presentation of Financial Statements". The recommendations of IAS-1 relating the format of financial statements were also taken into full consideration for fair presentation.

3.10 Consistency

The accounting policies and methods of computation used in preparation of financial statements for the year ended 30 June 2024 are consistent with those policies and methods adopted in preparing the financial statements for the year ended 30 June 2023.

3.20 Property, plant and equipment Recognition and measurement

Items of property, plant and equipment are measured at cost less any accumulated depreciation. Cost includes expenditures that are directly attributable to the acquisition of the asset and any other costs directly attributable to bringing the asset to working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. The cost of self-constructed assets also includes the cost of materials and direct labour.

When significant parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

The gain or loss on disposal of an item of property, plant and equipment is determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and is recognised net within "other income" and "other expenses" respectively in profit or loss.

The business policy is to state property, plant and equipment at cost less accumulated depreciation. Cost includes professional fees capitalized in accordance with the authority's accounting policy.

Subsequent costs

The cost of replacing a component of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the component will flow to the Economic Entity or the Company, and its cost can be measured reliably. The carrying amount of the replaced component is derecognized to profit or loss. The costs of the day-to-day servicing of property, plant and equipment are recognised in profit or loss as incurred.

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Depreciation

(a) Depreciation is charged on all operating assets with the exception of freehold land and capital work-in-progress so as to write off the operating assets over their expected useful lives. Straight-line method of depreciation has been consistently applied and the amount of depreciation is transferred to depreciation provision account from where expenditure of renewals and replacement are usually met. In addition, during the year, the presentation of PPE was reclassified cost value net off accumulated depreciation.

(b) No depreciation has been charged on the year of addition and deletion of operating assets.

(c) The rates of depreciation which have been consistently applied year to year as per opinion of EWP Associates, consultant appointed by World Bank for Chittagong Port development Project under IDA credit No. 1124-BD TA IV and decisions of CPA Board made from time to time are as follows:

CATEGORY OF ASSETS	EST. USEFUL LIFE	RATE
Jetties, Slipway and other structures	40	2.50%
Building, Sheds and other const.	10 - 40	3.00%
Plant and Machinery	5 - 20	10.00%
Tugs, Vessels and Launches	15	20.00%
Mooring, Pontoon, Dredger and Floating Cranes	5 - 20	20.00%
Electrical Equipments & Installation	5 - 15	20.00%
Transport Vehicles	5 - 15	33.33%
Furniture, Fixture and Equipments	10 - 15	20.00%
Other Assets	5 - 15	20.00%
Cargo Handling Equipments	5 - 15	20.00%

3.30 Capital Work-in-Progress

Property, Plant and Equipment under construction/acquisition is accounted for as capital work-in-progress until construction/acquisition is completed and measured at cost.

3.40 Intangible Assets

Recognition and Measurement

Intangible assets that are acquired by the company and have finite useful lives are measured at cost less accumulated amortization and accumulated impairment loss, if any. Intangible assets are recognized when all the conditions for recognition as per IAS 38: "Intangible Assets" are met. The cost of an intangible asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

3.50 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Non-derivative financial instruments comprise deposits, trade and other receivables, cash and cash equivalents, trade and other payables, intercompany payables, share capital and interest-bearing borrowings.

3.60 Financial assets

The Authority initially recognises receivables and deposits on the date that they are originated. All other financial assets are recognised initially on the date at which the Authority becomes a party to the contractual provisions of the transaction.

The Authority derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred, or it neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control over the transferred asset.

The Authority's financial assets comprise trade and other receivables, fixed deposits and cash and cash equivalents.

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3.70 Debtors

No provision against debts specifically considered irrecoverable has been made in the accounts, but a general provision of Taka 250.00 Lakhs has been made during the year as per approved budget.

3.80 Advances, Deposits and Prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment, inventory or expenses.

Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit and loss.

3.90 Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, cash in transit and cash at bank which are available for use by CPA without any restriction.

4.00 Fixed Deposit

(a) This represents 658 numbers of FDRs made on different dates with different scheduled banks for the tenure of one year. Total FDR includes the deposit of balance in different funds such as Revenue Reserve fund, Depreciation Reserve Fund, Reserve for Bad debts, Self Insurance Fund, Sinking Fund, Pension Fund and Capital Fund.

(b) Interest accrued on Fixed Deposits are not added with deposits i.e. the amount of Fixed Deposits shown on statement of financial position is the amount of aggregate face value of those Fixed deposits only.

4.10 Provisions

A provision is recognized if, as a result of a past event, the authority has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefit will be required to settle the obligation.

4.20 Stores

Stores are valued at periodic average cost consistently. According to the consistent practices of the Authority, the value of the closing stock of Medicines, Printing and Stationery are not considered in the accounts as these items are charged out directly against revenue on procurement.

4.30 Employee Benefits Schemes

The authority has constituted two recognized provident funds namely General Provident Fund and Contributory Provident Fund & Benevolent Fund as per the rules of Govt. of Bangladesh. The authority makes contributions to provident fund and benevolent fund as per rule.

4.40 Pension Fund

No objection regarding implementation of pension scheme has been issued by Finance Division, Ministry of Finance vide letter no: 07.00.0000.126.00.071.2012-174, Dated: 22/08/2013. But no separate Fund has been constituted & final approval of pension fund is still pending. According to CPA's practice of Interest income from FDR of pension fund is recorded on cash basis and the gross interest income amount including Excise Duty and Advance Income Tax, is posted in ledger by debiting the Fixed Deposit Receipt (Code-105) and Crediting directly into the Accrued Interest (Code-148) and then the net Interest amount excluding Excise Duty and Advance Income Tax, is posted by debiting the Accrued Interest (Code-148) and Crediting the Pension Fund (Code-203).

4.50 Long Term Loan (No: BAN/2147)

This Loan has been taken from Asian Development Bank through GOB against CPTEP Project of CPA. The Loan amount is 12.7168 million USD. Duration of Loan Payment is 20 years. The first installment of principal paid during financial year 2014-2015. The rate of interest is 6% & payment of interest started from June, 2010.

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4.60 Measurement of Fair Value

When measuring the fair value of an asset or liability, the entity uses market observable data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: Quoted prices (unadjusted) in active markets for identical assets and liabilities.

Level 2: Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: Inputs for the assets or liabilities that are not based on observable market data.

If the inputs used to measure the fair value of an asset or liability might be categorized in different levels of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

Share of ICB Islami Bank has been valued at market price as on June 30, 2024.

4.70 Revenue recognition

Revenue is recognized only when it is probable that the economic benefit of such transaction has been derived as per "IFRS-15". In regards to CPA, Revenue is recognized as and when services are rendered / upon receipt of paper document.

4.80 Taxation

Income tax expense is recognized in profit and loss account. Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years. The Company qualifies as a "Autonomous body"; hence the applicable tax rate is 25%.

4.90 Transactions in Foreign Currencies

Foreign currency transactions are recorded at the applicable rates of exchange ruling on the date of transactions. Other monetary assets & liabilities, if any, denominated in foreign currencies at the Balance Sheet date are translated at the applicable rates of exchange ruling at that date and the related exchange differences are recognized as finance income or cost in the statement of comprehensive income respectively.

5.00 Interest Income

Interest Income on Fixed Deposits is recognized on accrual basis.

5.10 Comparative Information

Comparative information has been rearranged in respect of the year 2023 in accordance with IAS-1: Presentation of Financial Statements, for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

5.20 Impairment

There was no impairment review performed during the year 2023-2024

5.30 General

- i) Prior year's figures have been rearranged wherever considered necessary to ensure comparability with the current year and comply with relevant IFRSs.
- ii) Figures in bracket denote negative.

Note

