



ANNUAL  
**REPORT**  
2020-2021



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Chittagong Port Authority

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# Chairman's Desk

Annual Report of Chittagong Port Authority for the financial year 2020-2021 portraits a vivid picture of achievements made and challenges encountered during this period. I believe the information contained in this Annual Report will be useful to all the stakeholders in general and development partners, consultants and researchers in particular.

Chittagong Port, being the gateway and the economic engine of Bangladesh, handles about 92% of its international trade. As it is the major Sea Port of the country, the nation's economic picture specially the trend of the international trade is reflected through the handling activities of this port. During 2020-2021 Chittagong Port handled 113.73 (Approx) million tons cargo. 3.097 million TEUs container and 4062 NOs vessels.

To handle more ships and cargoes, present Government has taken various dynamic steps and is very keen in taking sustainable reform initiatives for the Port. To continue growing maritime cluster and capturing new opportunities Chittagong Port is enhancing its capacity by taking many development projects like construction of the Deep Sea Port at Matarbari. Patenga Container Terminal (PCT). Bay Terminal, Procurement of modern Cargo and Container handling Equipments, to improve and sustain the navigability of Karnaphuli River through dredging from Sadarghat to Bakalia Char etc. In addition to that VTMIS, CCTV Monitoring, Access Control System, TOS, Digital Berthing System, Vehicle Management System have been introduced by CPA that enhances handling efficiency and capacity of the port.

Port's efficiency largely depends on the overall infrastructure development, transportation and communication facilities with hinterland as well as on the efficiency and ability level of relevant public and private organizations. Their continued support and co-operation is very much essential and solicited.

I must thank all the officials of CPA for their performance and also our esteemed users, trade community, workers and also co-service providers for their active support and patronage.

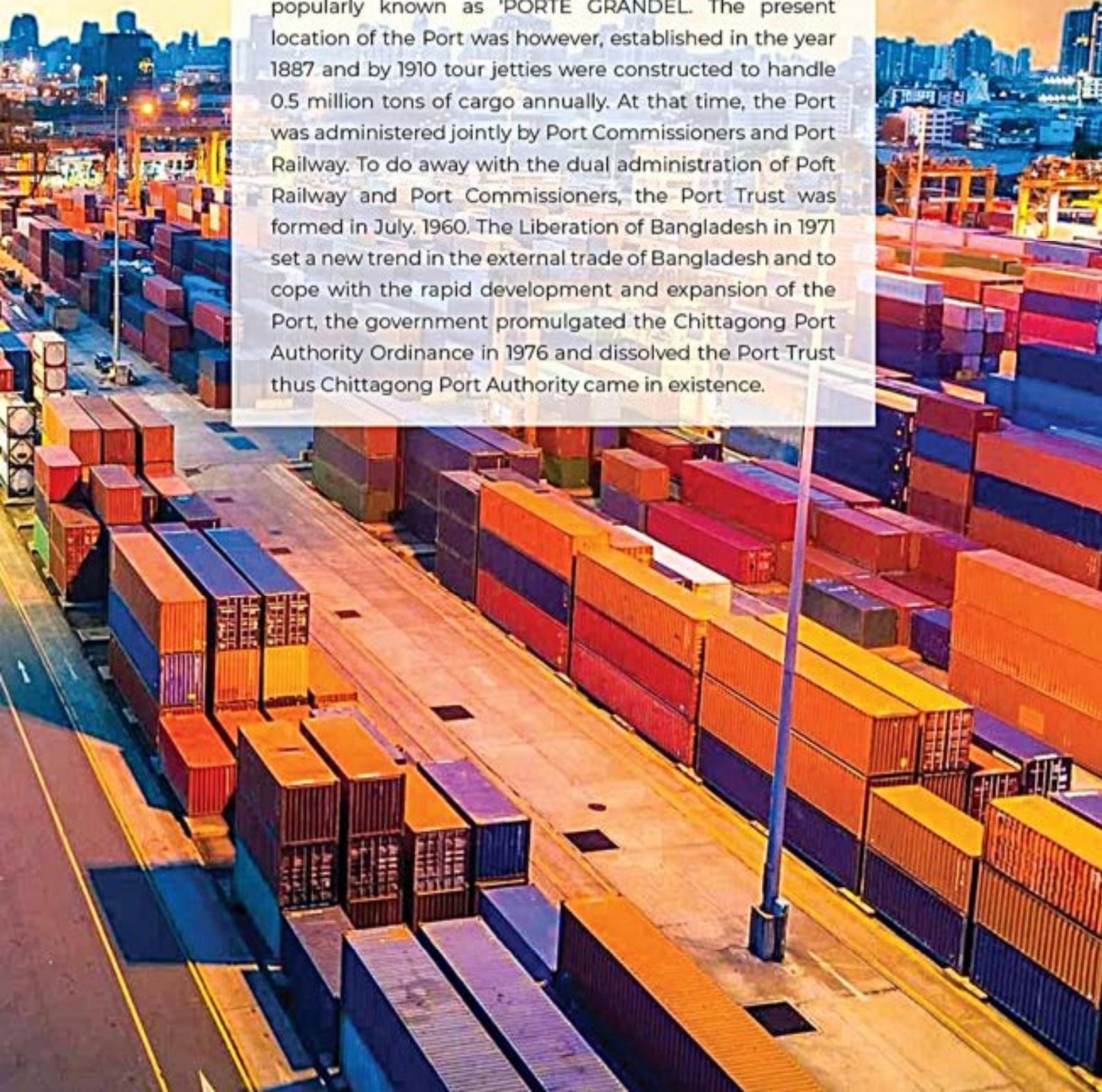
I am confident that, with committed work force and tremendous assistance of stakeholders we will make our journey smooth towards the next step which will be more glorious and magnificent.

**Rear Admiral Mohammad Shahjahan**  
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.





## VISION

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.



## MISSION

- \* 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.



## COMMITMENT

- \* 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 and for matters connected therewith or incidental thereto, the Chittagong Port Act stands repealed. 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 exercised / 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 Ordinance (Ordinance No. VII of 1976) in September, 1976 (Amended in 1995) 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 Ordinance, 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 Ordinance 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 conductive to, the performance of the functions under this Ordinance.

## POWERS OF THE AUTHORITY

As per the Chittagong Port Authority Ordinance 1976



## 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, deepening 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 Ordinance.
- (l) to control the creation 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 the purpose of this Ordinance.





## EXISTING ORGANOGRAM

### MINISTRY OF SHIPPING

#### BOARD OF CPA

#### CHAIRMAN

Member Engineering

Member  
(Harbour & Marine)

Member  
(Admin & Planning)

Member (Finance)

Machanical Department

Marine Department

Administration  
Department

Finance & Accounts  
Department

Civil Engineering  
Department

Hydrography Department

Secretary Department

Internal Audit &  
Inspection Department

Electrical Department

Marine Workshop

Medical Department

Computer Centre

Store Department

Security Department

Planning Department

Development Projects

Traffic Department



## THE CHITTAGONG PORT AUTHORITY BOARD



**Rear Admiral Mohammad Shahjahan**  
NPP, BCGMS, ndc, psc  
Chairman



**Md. Zafar Alam**  
Joint Secretary, GOB  
Member (Admin and Planning)



**Md. Kamrul Amin**  
Joint Secretary, GOB  
Member (Finance)



**Commodore Md. Mostafizur Rahman**  
(TAS), NGP, afwc, psc, BN  
Member (Harbour and Marine)



**Commodore Mohammad Mahbubur Rahman**  
(E), psc, BN  
Member (Engineering)



## THE CHITTAGONG PORT AUTHORITY MANAGEMENT (As on Publication date)

Chairman	- Rear Admiral Mohammad Shahjahan, NPP, BCGMS, ndc, psc
Member (Administration & Planning)	- Md. Zafar Alam, Joint Secretary, Gob
Member (Finance)	- Md. Kamrul Amin, Joint Secretary, Gob
Member (Harbour & Marine)	- Commodore Mostafizur Rahman, (TAS), NGP, afwc, psc, BN
Member (Engineering)	- Commodore Mohammad Mahbubur Rahman, (E), psc, BN

### 1. ADMINISTRATIVE DEPARTMENT :

Name : **Md. Mominur Rashid**

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

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

### 2. TRAFFIC DEPARTMENT :

Name : **Enamul Karim**

Designation : Director (Traffic)

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

### 3. MARINE DEPARTMENT :

Name : **Capt. Faridul Alam**

Designation : Dy. Conservator

► Responsible for Marine operation & maintenance thereto.

### 4. FINANCE & ACCOUNTS DEPARTMENT :

Name : **Shandipan Chowdhury**

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.

### 5. MEDICAL DEPARTMENT :

Name : **Dr. Mosharraf Hossain**

Designation : Chief Medical Officer

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

### 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. MECHANICAL DEPARTMENT :

Name : **Md. Aminul Islam**

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.

**8. SECURITY DEPARTMENT :**

Name : **Lt. Col. Mostafa Arif-ur Rahman Khan, SBP, psc**

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.

**9. 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.

**10. 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.

**11. 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.

**12. 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.

**13. AUDIT & INSPECTION DEPARTMENT :**

Name : **Md. Shahadat Hossain**

Designation : Chief Audit Officer

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

**14. MARINE ENGINEERING DEPARTMENT :**

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

Designation : Dy. Chief Engineer (Marine)

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

**15. HYDROGRAPHY DEPARTMENT :**

Name : **Commander M Arifur Rahman (H1), psc, 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.





## PROJECT

### 01. MATARBARI PORT DEVELOPMENT PROJECT:

Name : **Mir Zahid Hasan**, Joint Secretary, GOB  
Designation : Project Director  
Responsible for overall project implementation and Supervision.

### 02. PROCUREMENT OF NECESSARY EQUIPMENT FOR VARIOUS YARDS & TERMINAL FOR CHITTAGONG PORT:

Name : **Commodore Mohammad Mahbubur Rahman (E), psc, BN**  
Designation : Project Director  
Responsible for overall project implementation and Supervision.

### 03. BAY TERMINAL LAND DEVELOPMENT AND CAUSEWAY CONSTRUCTION

Name : .....  
Designation : Project Director  
Responsible for overall project implementation and Supervision.

### 04. CAPITAL DREDGING & BANK PROTECTION PROJECT:

Name : **Commander M Arifur Rahman (H1), psc, BN**  
Designation : Project Director, (CD)  
Responsible for overall project implementation and Supervision.

### 05. CONSTRUCTION OF PATENGA CONTAINER TERMINAL (PCT)

Name : **Md. Mijanur Rahaman Sarker,**  
Designation : Project Director (PCT)  
Responsible for overall project implementation and Supervision.

### 06. 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 25<sup>th</sup> 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 thirty-five 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 and BCS course 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. 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. 277 nos. equipment operators have already been trained till June, 2020.

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 2020-2021 CPATI conducted 54 nos. courses where 2084 nos. officials were trained which is the highest number trained in the history of Chittagong Port Authority Training Institute.



## POR TS PERFORMANCE

### LOCATION

Chittagong Port is situated in the estuary of the river Karnaphuli, 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 seventies 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 2021

1	Cargo handled	116619158 M/Tons
2	Import Cargo handled	108669163 M/Tons
3	Export Cargo handled	7949995 M/Tons
4	Container handled	3214548 TEUs

#### FISCAL YEAR: 2020-2021

1	Cargo handled	113729373 M/Tons
2	Import Cargo handled	106235344 M/Tons
3	Export Cargo handled	7494029 M/Tons
4	Food grain handled	6064406 M/Tons
5	No of Ship handled	4062 Nos.
6	Container handled	3097236 TEUs
7	Ship's turn-around time (days)	2.61 days

#### MONTHWISE BEST PERFORMANCE

1	Maximum Cargo handled	11654068 M/Tons	In April- 2021
2	Maximum Import Cargo handled	11052753 M/Tons	In April- 2021
3	Maximum Export Cargo handled	746737 M/Tons	In October- 2021
4	Maximum Food grain handled	741122 M/Tons	In November- 2021
5	Maximum No of Ship handled	396 Nos.	In April- 2021
6	Maximum Container handled	295069 TEUs	In October- 2021



## **THE CHITTAGONG PORT AUTHORITY**

### **RECORD PERFORMANCE OF THE CHITTAGONG PORT**

#### **DURING LAST 05 YEARS**

#### **STATISTICS AT A GLANCE (CALENDAR YEAR)**

ITEM	2021	2020	2019	2018	2017
IMPORT (M/Tons)	108669163	96499666	95957992	89186873	78178566
EXPORT (M/Tons)	7949995	6710058	7119744	7124351	7068382
TOTAL (M/Tons)	116619158	103209724	103077736	96311224	85246948
CONTAINER (TEUS)	3214548	2839977	3088187	2903996	2667223
VESSELS	4209	3728	3807	3747	3370

#### **STATISTICS OF CONTAINER HANDLED (CALENDAR YEAR)**

YEAR	IMPORT			EXPORT			TOTAL		
	BOX	TEUS	M/TONS	BOX	TEUS	M/TONS	BOX	TEUS	TONS
2017	902605	1338948	18520365	891957	1328275	6906494	1794562	2667223	25426859
2018	972000	1461700	19441453	963498	1442296	6926571	1935498	2903996	26368024
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



**THE CHITTAGONG PORT AUTHORITY**  
**RECORD PERFORMANCE OF THE CHITTAGONG PORT**  
**DURING LAST 05 YEARS**

**STATISTICS AT A GLANCE (FISCAL YEARS)**

ITEM	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017
IMPORT (M/Tons)	106235344	94767318	91236030	85775649	73119015
EXPORT (M/Tons)	7494029	6797954	7004625	7147579	6863504
TOTAL (M/Tons)	113729373	101565272	98240655	92923228	79982519
CONTAINER (TUES)	3097236	3004142	2919023	2809354	2504476
VESSELS	4062	3764	3699	3664	3092

**STATISTICS OF CONTAINER HANDLED (FISCAL YEARS)**

YEAR	IMPORT			EXPORT			TOTAL		
	BOX	TEUS	M/TONS	BOX	TEUS	M/TONS	BOX	TEUS	TONS
2016-2017	848052	1254462	17408701	845531	1250014	6549668	1693583	2504476	23958369
2017-2018	948907	1414933	19385567	934211	1394421	7030854	1883118	2809354	26416421
2018-2019	979032	1465292	19424584	972031	1453731	6786236	1951063	2919023	26210820
2019-2020	1034773	1546676	19599932	979766	1457466	6525948	2014539	3004142	26125880
2020-2021	1083720	1658330	22003438	945769	1438906	7068448	2029489	3097236	29071886



## 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 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.



**List of Container and Cargo Handling Equipment :****A. Existing Container Handling Equipment (As on March 2022) :**

Sl. No.	Type Of Equipment	Capacity (Ton)	Total Nos	Remarks
01.	Quay Gantry Crane	40	14	
02.	Rubber Tyred Gantry Crane	40	41	
03.	Mobile Harbour Crane	84	05	
04.	Rail Mounted Yard Gantry Crane	40	01	
05.	Straddle Carrier (04 High)	40	44	
06.	Straddle Carrier (02 High)	40	01	
07.	Reach Stacker	45	17	
08.	Forklift (Spreader)	16	05	
09.	Reach Stacker	07	09	
10.	Container Mover	32	08	
Total			145	

**B. Existing Cargo Handling Equipment (As on March 2022):**

Sl. No.	Type Of Equipment	Capacity (Ton)	Total Nos	Remarks
01.	Mobile Crane	100	02	
02.	Mobile Crane	50	06	
03.	Mobile Crane	30	02	
04.	Mobile Crane	20	14	
05.	Mobile Crane	10	13	
06.	Forklift	20	08	
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	6	30	
15.	Car Carrier (6 units)	-	02	
16.	Tele Handler	-	04	
17.	Pipe Handler	-	01	
18.	Automatic Bagging Machine	-	02	
19.	Pneumatic Conveyor	-	01	
20.	Variable Reach Truck	16	03	
		Total	248	



#### **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 Personned 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
<b>Total</b>	<b>60,650.77</b>	<b>Sq. Metres</b>
		<b>29,892.94 M. Tons</b>



- 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.

**E) 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.	Stand by Diesel Generator set.	2.5 MW, 11 KV out put	01	For continuous uninterrupted power supply throughout the Port area in case of power failure from BPDB source.
03.	Solar Panel Power System	68 KW with 4hrs out put	4 Set	For lighting system of PAB Main Building. Bay-Terminal South container yard and Rest House in Dhaka
04.	High mast for lighting arrangement inside Port protected area	30 M.	181	For providing sufficient light throughout the Port protected area for night time Port operation & security purposes.
05.	Reefer Point Facilities	440V	2010	For providing Power supply to Reefer Container in Port protect area



## CLEARANCE OF DRY CARGO FROM THE PORT

This port is connected with the hinterland by Bangladesh railway the inland water ways through the Bay of Bengal and the Road net work.

Clearance of dry cargo from the port by three modes of transport Viz, Rail, Road and River were 697260 Metric tons, 26119944 Metric tons and 653938 Metric tons respectively during the year 2019-2020 fiscal year and 756334 Metric tons, 27245563 Metric tons and 856150 Metric tons respectively during the 2020-2021 Fiscal year.

Year	Rail	Road	River	Total
2019-2020	697260	26119944	653938	27471142
2020-2021	756334	27245563	856150	28858047

### EFFICIENCY INDICATORS (FISCAL YEAR)

Sl.No.	INDICATORS	2019-2020	2020-2021
A.	Ship's turn-around time (days)	2.86	2.61
B.	Dwell time of container (days)	9.99	9.48
C.	Berth occupancy (in %)	89.42	88.58
D.	Equipment availability (in %)	45.03	45.82

### COMMODITY WISE IMPORT HANDLED (FISCAL YEAR)

Figures in metric Tons

Sl. No.	COMMODITY	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
1.	FOOD GRAIN	5144504	7076726	5696038	6839179	6064406
2.	CEMENT	0	0	0	0	0
3.	CEMENT CLINKER	19628181	21492163	24826699	24049822	33297380
4.	FERTILIZER	1416115	1777825	1679034	1585682	1432787
5.	COAL	1364436	1527312	2947457	4303434	3607019
6.	SALT	551956	778178	365434	431120	341649
7.	SUGAR	2233954	2527610	2333499	2328285	2344724
8.	EDIBLE	2001688	2508948	2753222	2904818	2122180
9.	POL	7027510	7788517	7628657	6785871	7640904
10.	OTHERS	33750671	40298370	43005990	45539107	37291343
	TOTAL	73119015	85775649	91236030	94767318	106235344

**COMMODITY WISE EXPORT HANDLED (FISCAL YEAR)**

Figures in Metric Tons

SL.No.	COMMODITY	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
1.	JUTE	212353	206480	153828	154840	183045
2.	JUTE PRODUCTS	821677	722800	551418	476070	489051
3.	LEATHER GOODS	30644	35912	32273	27000	29123
4.	TEA	0	0	43	165	18
5.	GARMENTS	2973724	3422571	3514113	2884526	3429006
6.	FROZEN GOODS	121893	110555	111008	100429	151151
7.	FERTILIZER/UREA	0	0	0	21	19500
8.	NAPTHA	104954	18500	32890	0	18800
9.	AMMONIA	15000	39083	41249	69125	78950
10.	OTHERS	2583259	2591678	2567803	3085778	3095385
	TOTAL	6863504	7147579	7004625	6797954	7494029

**COMMODITY WISE IMPORT HANDLED (CALENDAR YEAR)**

Figures in Metric Tons

SL.No.	COMMODITY	2017	2018	2019	2020	2021
1.	FOOD GRAIN	6256748	5879807	6336279	6853882	5153179
2.	CEMENT	0	0	0	0	0
3.	CEMENT CLINKER	19591547	24010721	25680976	26528874	34921601
4.	FERTILIZER	1623828	1814808	1646047	1406391	1655825
5.	COAL	1514027	1993225	3982570	4067789	3042992
6.	SALT	758058	392920	426514	347109	421806
7.	SUGAR	2569748	2168227	2246258	2647861	2486332
8.	EDIBLE	2279297	2835106	2570359	2556745	2328097
9.	POL	7085879	8011491	7622239	6368644	8531882
10.	OTHERS	36499434	42080568	45446750	45722371	38743638
	TOTAL	78178566	89186873	95957992	96499666	108669163

**COMMODITY WISE EXPORT HANDLED (CALENDAR YEAR)**

Figures in Metric Tons

SL.No.	COMMODITY	2017	2018	2019	2020	2021
1.	JUTE	228439	159427	169747	184101	145349
2.	JUTE PRODUCT	803666	642685	538027	471316	426653
3.	LEATHER GOODS	32223	32772	35440	22527	29112
4.	TEA	0	13	195	0	18
5.	GARMENTS	3209783	3592989	3320490	2957975	3735420
6.	FROZEN GOODS	133719	103583	104974	111787	156712
7.	FERTILIZER/UREA	0	0	21	0	19500
8.	NAPTHA	56454	15000	17890	0	18800
9.	AMMONIA	23000	42457	54975	63325	131870
10.	OTHERS	2581098	2535425	2877985	2899027	3286561
	TOTAL	7068382	7124351	7119744	6710058	7949995

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 of 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.



## 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.





## VESSELS AND CRAFTS

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

SI.No	NAME of Vessel	TYPE	GRT	CAPACITY
(A)	TUG BOATS:- M.T. Kandari-1 M.T. Kandari-2 M.T. Kandari-7 M.T. Kandari-8 M.T. Kandari-10 M.T. Kandari-11 M.T. Kandari-12	Motor Tug	329 " 353.05 " 314 " 314 " 343 " 375 " 196.47	(1675X2)= 3350 (1400X2)= 2800 (1200X2)= 2400 (1000X2)= 2000 (1600X2)= 3200 (2570X2)= 5140 (1200X2)= 2400
(B)	PILOT BOATS:- P.V. Dishari-2 P.V. Dishari-6 P.V. Dishari-7 P.V. Rakshi	Pilot Boat	144 " 137 " 137 " 146	(750X2)= 1500 (940X2)= 1880 (940X2)= 1880 (911X2)= 1822
(C)	WATER BURGE:- W.B Jarna W.B Foura W.B Moshak W.B Jalpori		341 341 275 934	(510X2)= 1020 (510X2)= 1020 (510X2)= 1020 (1122X2)= 2244
(D)	BOUY LIFTING VESSEL:- B.L.V Ali B.L.V Lusai		403.71 508	(788X2)= 1576 (850X2)= 1700
(E)	POLLUTION CONTROL VESSEL:- Bay Cleaner- 1 Bay Cleaner- 2		155 122.88	(455X2)= 910 (850X2)= 1476
(F)	FAST PATROL BOAT:- Harbour Security Boat- 1 Harbour Security Boat- 2		6.7 6.7	(355X2)= 710 (355X2)= 710
(G)	ENVIRONMENTAL CLEANING & RESTORETION VEHICLE:- ECRV	DREGAR	20.11	(225X1)= 225
(H)	MORING BOAT:- Bhaduni-1 Bhaduni-2 Bhaduni-3 N.M.L-1 N.M.L-2 Barkat Shandip Azmat	Mooring Boat	52 " 46 " 46 " 20 " 46 	(290X1)= 290 (290X1)= 290 (290X1)= 290 (290X1)= 290 (290X1)= 290 (290X1)= 290 (290X1)= 290 (290X1)= 290
(I)	SEARCH AND RESCUE CUM AMBULANCE SHIP:- Ambulance			(651X2)= 1302
(J)	Pangaon Express	Cont. Vessel		(292.5X2)= 585
(K)	Pangaon Success	Cont. Vessel		(292.5X2)= 585
(L)	Pangaon Vision	Cont. Vessel		(1300X1)= 1300



## DEVELOPMENT

1. 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 2020-2021)

An amount 271756.00 lakh was allocated in the original budget & Tk. 75207.80 lakh has been allocated in the revised budget of CPA for implementation of investment during 2020-2021. RADP allocations vis-a-vis achievements of the projects are as follows:-

(Figure in crore)

Name of the Project	Allocation for the Year 2020-2021 (RADP)			Taka Released	Expenditure up to June / 2019 & % of allocation.		
	Total	Taka	Project Aid (RPA)		Total	Taka	Project Aid (RPA)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>SELF FINANCED PROGRAMME:</b>							
1. Construction of Potenga Container Terminal (PCT)	200.00	200.00	--	--	163.00 (81.50%)	163.00 (81.50%)	
2. Enhancement of navigability in Karnaphuli River through dredging from Sadarghat to Bakalia char.	50.00	50.00	--	--	47.7397 (95.48%)	47.7397 (95.48%)	
3. Shifting and Re-construction of Services Jetty located near Dock Office to the Upstream of Jetty No. 1	43.00	43.00	--	--	43.00 (100%)	43.00 (100%)	
4. Procurement of Two High-Power Tug boat (5000 BHP/70 tons Bollard Pull)	119.27	119.27	--	--	0.011 (-)	0.011 (-)	
5. Procurement of necessary equipment for various yards and terminals of Chittagong Port.	25.00	25.00	--	--	19.0725 (76.29%)	19.0725 (76.29%)	
6. (A) Matharbari Port Development Project. (CPA component)	283.338	283.338	--	--	82.3007 (29.05%)	82.3007 (29.05%)	
Sub Total :	720.608	720.608	--	--	355.1239 (49.28%)	355.1239 (49.28%)	
<b>8. ANNUAL DEVELOPMENT PROGRAMME (ADP):</b>							
Investment Project:							
6. (B) Matharbari Port Development Project. (CPA component)	31.47	--	31.47	--	24.4004 (77.53%)	--	24.4004 (77.53%)
Sub Total:	31.47	--	31.47	--	24.4004 (77.53%)		24.4004 (77.53%)
Grand Total:	752.078	720.608	31.47		379.5243 (50.46%)	355.1239 (49.28%)	24.4004 (77.53%)



### 3. RESUME OF ONGOING PROJECTS

#### SELF FINANCED PROJECT (CPA'S OWN RESOURCES):

##### 3.1 NAVIGABILITY ENHANCEMENT IN KARNAFULI RIVER BY GARBAGE REMOVAL AND DREDGING FORM SADARGHAT TO BAKALIAR CHAR:

The aim of the project is to carry out garbage removal and Dredging from Sadarghat to Bakaliar Char to ensure Navigability in Karnafuli River. Under the project it is estimated to dredge 5.05 million cubic meters to maintain 4 meters draft in the targeted area. The project has been revised due to change of scope. As per revised schedule the project will be completed by June 2025.

##### 3.2 CONSTRUCTION OF PATENGA CONTAINER TERMINAL:

To cater the growing container traffic demand the Chittagong Port Authority (CPA) planned to construct a modern container terminal at Patenga. The proposed Patenga Container Terminal (PCT) will also keep the container handling operation of CPA uninterrupted during construction of the KCT (by dismantling GCBs in phases). The proposed PCT is expected to increase the container handling capacity of the CPA (by over 0.45 million TEUs), and contribute to the economic development of the country. Under the project 583 meter long container jetty with necessary backup facilities and 204 meter long Dolphin jetty will be constructed. The project will be completed by June/2022.

##### 3.3 PROCUREMENT OF TWO HIGH POWER TUG BOAT (5000 BHP / 70 TONS BOLLARD PULL):

The main objective of the project is to strengthen the maritime logistic capacity of Chittagong Port. The project also aims to cater the enhanced demand of High Power Tug Boat to handle large vessels to be called at Matarbari and Bay Terminals. These are two High Power Tug Boat will be procured as ready Tug. expected to reach in CPA within June/2022.

##### 3.4 PROCUREMENT OF NECESSARY EQUIPMENT 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 readymade garments will be significantly reduced. The equipment will be added to the equipment fleet of Chittagong Port.

##### 3.5 Matarbari Port Development Project:

To ensure the sustainable economic growth of Bangladesh and to enhance the economic cooperation between Bangladesh and Japan, in September 2014, a concept of "BIG-B" (The Bay of Bengal Industrial Growth Belt) was jointly announced by Hon'ble Prime Ministers of Bangladesh. 'Matarbari Port Development Project' is an outcome of the concept.



The objective of the project is to strengthen the port logistics capacity of Bangladesh by constructing a new commercial port & a port connecting road with national highway (NI) at Matarbari, Moheshkhali and Chakoria area in Chittagong Division, thereby contributing to acceleration of logistics with neighboring countries. The Project will Consists of a multipurpose berth with a length of 300m and back up area 11.8ha. Development of container berth of 460m and back up facilities of 20.2 ha. Designed of an 14.3km approach channel, width 350m and the depth will be CDL 16.0m. The Cost of the project is 8955.8173 Crore Taka (PA Tk. 6742.57crore. CPA's own fund Tk 2213.25 Crore). On june 14, 2018, a loan agreement of 2655 million yen was signed in between JICA and Bangladesh Govt. for Engineering Services of the project and Signing of the original loan of 36 billion 8 million yen was signed on May 29, 2019.

To achieve the vision of 2041. Matarbari port will handle 40 per cent of the total container handling of the country that is 4 million TEUS. The multipurpose terminal can handle 7 lakh tones of consumer goods (wheat, rice, onion, sugar, etc.) and 12 lakh tones of steel products annually. Consultants have been appointed for engineering services. Design, detailed drawings and preparation of tender documents by the consultant is going on. It is expected that tenders will be invited very soon. Tender documents of Package- 1, 2A and 2B have been sent for JICA Concurrence. The land acquisition for 1st phase has been complete.

#### **4. Moreover, the following projects have been adopted as future action plans :**

1. Construction of Heavy Lift Jetty.
2. Installation of Container Scanner at Export Gate to implement ISPS Code in Chittagong Port
3. Construction of Bay Terminal.
4. PCT operation on the basis of SOT.
5. Matarbari Port Development Project (Stage-1, Phase-2).
6. Matarbari Port Development Project (Stage- 2)
7. Construction of Port Administrative Building (PAB).





**YEAR WISE ANALYSIS OF FINANCIAL DATA**  
**(Comparative Statement)**

*(Taka in Crore)*

PARTICULARS	ACTUAL FOR 2020-2021	ACTUAL FOR 2019-2020	ACTUAL FOR 2018-2019	ACTUAL FOR 2017-2018	ACTUAL FOR 2016-2017
<b>REVENUE :</b>					
OPERATING REVENUE	2980.27	2841.35	2815.69	2584.56	2327.75
OTHER REVENUE	90.09	75.83	77.30	77.20	79.90
<b>TOTAL INCOME</b>	<b>3070.36</b>	<b>2917.18</b>	<b>2892.99</b>	<b>2661.76</b>	<b>2407.65</b>
<b>EXPENDITURES :</b>					
OPERATING EXPENSE	1464.94	1277.56	1220.87	1117.87	1064.09
ADMINISTRATIVE & GENERAL EXPENSES	427.80	431.25	384.64	272.65	288.45
<b>TOTAL EXPENSES</b>	<b>1892.74</b>	<b>1708.81</b>	<b>1605.51</b>	<b>1390.52</b>	<b>1352.54</b>
PROVISION FOR CORPORATE TAX	440.00	480.00	480.00	425.00	425.00
NET SURPLUS AFTER TAX	737.61	728.11	807.48	846.24	630.11
<b>BALANCE SHEET :</b>					
FIXED ASSETS	12767.64	11074.26	9820.13	8116.94	6510.29
DEFERRED EXPENDITURE	0.00	0.00	0.00	0.00	0.00
FIXED DEPOSIT	8720.73	11482.60	11247.79	11200.18	10356.59
SHARE OF ICB ISLAMI BANK	2.15	1.47	1.89	2.57	2.84
LOAN TO PAYRA PORT	49.62	49.62	49.62	49.62	49.62
INTANGIBLE ASSETS	3.22	0.00	0.00	0.00	0.00
CURRENT ASSETS	1712.70	1935.16	1859.61	1512.98	1358.47
CURRENT LIABILITIES	4120.77	3548.86	3710.71	3296.99	2336.98
NET CURRENT ASSETS	(2408.07)	(1613.70)	(1851.10)	(1784.02)	(978.51)
<b>CAPITAL EMPLOYED</b>	<b>19135.29</b>	<b>20994.25</b>	<b>19300.70</b>	<b>17611.30</b>	<b>15964.98</b>
<b>FIVE YEARS FINANCIAL RATIOS ANALYSIS :</b>					
A. DEBT EQUITY RATIO	0.32	0.23	0.27	0.26:1	0.21:1
B. CURRENT RATIO	0.42	0.53	0.50	0.46:1	0.58:1
C. QUICK RATIO	0.42	0.52	0.50	0.46:1	0.58:1
D. TURNOVER OF TOTAL ASSETS (TIMES)	0.13	0.12	0.12	0.13	0.13



## CHITTAGONG PORT AUTHORITY

### DETAILS OF COMMODITIES

Fig. in Lakh M.Ton

SL. NO.	PARTICULARS	BUDGET EST. FOR 2022-2023	REVISED EST. FOR 2021-2022	BUDGET EST. FOR 2021-2022	ACTUAL FOR 2020-2021
<b>A</b>	<b>IMPORT:</b>				
1	FOOD GRAINS	34.36	33.69	70.00	59.89
2	CEMENT CLINKER	296.24	290.43	270.00	332.97
3	COAL	27.42	26.88	15.00	36.07
4	FERTILIZER	20.13	19.74	15.00	14.33
5	Petrol, Oil & Lubricant (P O L)	95.44	93.57	75.00	76.41
6	EDIBLE OIL	22.95	22.50	17.00	21.22
7	OTHERS	414.39	406.26	380.00	453.15
	<b>(A) Total</b>	<b>910.93</b>	<b>893.07</b>	<b>842.00</b>	<b>994.04</b>
<b>B</b>	<b>EXPORT:</b>				
1	JUTE	1.84	1.80	2.23	1.83
2	JUTE PRODUCTS	4.01	3.93	4.83	4.89
3	TEA	0.00	0.00	0.00	0.00
4	HIDES & SKIN	0.31	0.30	0.25	0.29
5	GARMENTS	40.70	39.90	31.53	34.29
6	NEPTHA/F. Oil/G. Oil	0.00	0.00	0.00	0.19
7	FERTILIZER	0.00	0.00	0.00	0.20
8	AMMONIA	1.16	1.14	0.60	0.79
9	FROZEN GOODS	1.07	1.05	1.05	1.51
10	OTHERS	32.65	32.01	22.80	29.69
	<b>(B) Total</b>	<b>81.74</b>	<b>80.13</b>	<b>63.29</b>	<b>73.68</b>
<b>C</b>	<b>INLAND CARGO:</b>				
1	INLAND CARGO	73.50	72.06	55.00	64.10
	<b>(C) Total</b>	<b>73.50</b>	<b>72.06</b>	<b>55.00</b>	<b>64.10</b>
<b>D</b>	<b>I C D (DHAKA):</b>				
1	I C D (DHAKA)	4.96	4.86	5.00	5.04
	<b>(D) Total</b>	<b>4.96</b>	<b>4.86</b>	<b>5.00</b>	<b>5.04</b>
<b>E</b>	<b>PANGAON CARGO:</b>				
1	PANGAON CARGO	2.20	2.16	2.00	0.43
	<b>(E) Total</b>	<b>2.20</b>	<b>2.16</b>	<b>2.00</b>	<b>0.43</b>
	<b>Grand Total</b>	<b>1073.33</b>	<b>1052.28</b>	<b>967.29</b>	<b>1137.29</b>



## THE CHITTAGONG PORT AUTHORITY BUDGET AT A GLANCE

Fig. Taka in lakh

SL. NO.	PARTICULARS	BUDGET EST. FOR 2022-2023	REVISED EST. FOR 2021-2022	BUDGET EST. FOR 2021-2022	ACTUAL FOR 2020-2021
<b>A</b>	<b>TOTAL REVENUE INCOME</b>	339536.51	329166.52	311506.89	307036.00
<b>B</b>	<b>TOTAL REVENUE EXPENDITURE</b> (Including Corporate Tax)	288014.57	273541.65	271911.96	264118.42
<b>C</b>	<b>REVENUE SURPLUS</b>	51521.94	55624.87	39594.93	42917.58
<b>D</b>	<b>CAPITAL EXPENDITURE:</b>				
1)	For New Capital Works and Renewals & Replacement related Works	179576.50	494693.50	581693.00	92254.17
2)	Others (including Loan repayment, house building & other Advance)	5500.00	500.00	10800.00	487.08
3)	Self financed Development projects	38070.98	133345.18	193759.00	59861.21
	<b>Total Capital Expenditure</b>	223147.48	628538.68	786252.00	152602.46
<b>E</b>	<b>Financed by:</b>				
1)	Depreciation Reserve Fund (For Renewals & Replacement Works)	23975.50	14234.50	19250.00	4137.63
2)	From Revenue Surplus, Revenue Reserve & Other Pool of Funds	198671.98	613804.18	766202.00	147977.75
3)	From Sinking Fund (Loan Principal)	500.00	500.00	800.00	487.08
	<b>TOTAL Taka</b>	223147.48	628538.68	786252.00	152602.46
<b>F</b>	<b>NET SURPLUS/DEFICIT (D - E)</b>	0.00	0.00	0.00	0.00



## INDEPENDENT AUDITOR'S REPORT

### To the Board of the Chittagong Port Authority

#### Opinion

We have audited the financial statements of The Chittagong Port Authority (the Organization"), which comprises the statement of financial position as at 30th June, 2021, and the statement of Profit or Loss and other comprehensive income, statement of changes in Equity, Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at 30th June, 2021 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

#### Basis for Opinion

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

#### Emphasis of matter

Without qualifying our opinion, we draw attention to the matter disclosed under following:

(i) As disclosed an amount of Tk. 5,614,735,735 (Note-25.00 to the Financial Statement) of FDR interest income was transferred to Provision, Reserve Fund, Capital Fund & Pension Fund before disclosing it as interest income which is a non-compliance with IFRS-15: Revenue & IAS 1: Presentation and Preparation of Financial Statements.

(ii) No impairment test of its assets had been conducted by the CPA for the year 2020-21 according to IAS-36: Impairment of Assets. Therefore, we can't ascertain whether any asset of CPA has incurred impairment loss or not.

(iii) As per IAS-12: Income Tax, CPA is yet to create provision for Deferred Tax Liability and disclose it as a separate line item in the Statement of Financial Position.

#### Other Matter

The financial statements of The Chittagong Port Authority for the year ended 30th June, 2020, were audited by another auditor who expressed an unmodified opinion on those statements on 18 August, 2021.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statement

Management is responsible for the preparation and fair presentation of financial statements in accordance with IFRSs. The Chittagong Port Authority Ordinance, 1976 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 statement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure 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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



We also provide those charged with governance with a statement 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.

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

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

In accordance with the International Financial Reporting Standards, The Chittagong Port Authority Ordinance, 1976 and other applicable laws and regulations, we also report the following:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- b) in our opinion, proper books of account as required by law have been kept by the organization so far as it appeared from our examination of those books; and.
- c) the statements of financial position and statements of profit or loss and other comprehensive income dealt with by the report are in agreement with the books or account and returns.

Chattogram  
Dated:  
31July 2022

Rahman Mostafa Alam & Co.  
Chartered Accountants

Khan Wahab Shafique Rahman & Co.  
Chartered Accountants

Signed By

Signed By  
Arafat Kamal FCA (1184)  
Partner  
DVC: 2207311184as516929

Mohammad Shaheed FCA (1016)  
Senior Partner  
DVC: 2207301016as311440

**THE CHITTAGONG PORT AUTHORITY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE, 2021**

<b>Particulars</b>	<b>Notes</b>	<b>Amount in Taka</b>	
		<b>01 July 2020 to 30 June 2021</b>	<b>01 July 2019 to 30 June 2020</b>
<b>SOURCES OF FUNDS:</b>			
Capital Fund	4.00	68,664,238,487	63,939,635,028
Reserve and Fund	5.00	53,569,008,894	80,923,262,514
Unappropriated Surplus	6.00	8,868,157,362	9,610,255,818
Fair Value Reserve on Investment Shares	7.00	(30,948,018)	(37,778,998)
<b>Equity and Funds</b>		<b>131,070,456,725</b>	<b>154,435,374,362</b>
Provision Account	8.00	59,847,415,278	55,023,479,299
Long Term Loan	9.00	435,000,292	483,708,112
		<b>191,352,872,295</b>	<b>209,942,561,773</b>
<b>APPLICATION OF FUNDS:</b>			
<b>NON CURRENT ASSETS:</b>			
Operating Assets (At cost)	10.00	62,369,455,707	56,857,340,780
Capital Work-in-progress	11.00	65,306,964,691	53,885,213,385
Investment in Shares	12.00	21,543,860	14,712,880
Fixed Deposit Receipts	13.00	87,207,253,339	114,826,048,844
Loan to Payra Port		496,200,000	496,200,000
Intangible Assets		32,182,251	-
		<b>215,433,599,848</b>	<b>226,079,515,889</b>
<b>CURRENT ASSETS</b>			
Interest Receivable on Fixed Deposits	14.00	1,437,635,152	2,422,479,114
Stores	15.00	7,307,243	60,382,616
Debtors	16.00	2,829,944,890	3,228,058,964
Advance, Deposits and Prepayments	17.00	12,483,044,906	12,199,644,357
Cash and Cash Equiv	18.00	369,076,651	1,441,074,233
		<b>17,127,008,842</b>	<b>19,351,639,284</b>
<b>CURRENT LIABILITIES</b>			
Creditors and Accruals	19.00	41,207,736,395	35,488,593,400
		-	-
<b>NET CURRENT ASSETS</b>		<b>41,207,736,395</b>	<b>35,488,593,400</b>
<b>CAPITAL EMPLOYED</b>		<b>(24,080,727,553)</b>	<b>(16,136,954,116)</b>
		<b>191,352,872,295</b>	<b>209,942,561,773</b>

*The annexed notes 1 to 26 form an integral part of these financial statements.*

C. F. & A. O

MEMBER (FINANCE)

CHAIRMAN

Signed in terms of our separate report of even date

Chatogram  
Dated:  
31July 2022

Rahman Mostafa Alam & Co.  
Chartered Accountants

Khan Wahab Shafique Rahman & Co.  
Chartered Accountants

Signed By

Signed By  
Arafat Kamal FCA (1184)  
Partner  
DVC: 2207311184as516929

Mohammad Shaheed FCA (1016)  
Senior Partner  
DVC: 2207301016as311440



**CHITTAGONG PORT AUTHORITY**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE, 2021**

Particulars	Notes	Amount in BDT	
		30th June 2021	30th June 2020
<b>INCOME:</b>			
Dues and Charges	20.01	4,996,773,637	4,648,014,971
On Vessels	20.02	24,805,941,546	23,762,893,440
On Cargo		<b>29,802,715,183</b>	<b>28,410,908,411</b>
Miscellaneous Income	21.00	422,599,576	293,093,780
Rent on Land		<b>301,210,482</b>	<b>342,750,704</b>
		<b>30,526,525,241</b>	<b>29,046,752,895</b>
<b>EXPENDITURE:</b>			
Operating Expenses	22.00	14,649,446,552	12,775,635,202
Administrative and General Expenses	23.00	4,278,005,317	4,312,489,850
		<b>18,927,451,869</b>	<b>17,088,125,052</b>
<b>Net Surplus from Operation</b>		<b>11,599,073,372</b>	<b>11,958,627,843</b>
Interest Income	24.00	173,841,717	204,057,401
Profit/(Loss) on Sale of Operating Assets	25.00	3,231,998	(81,575,739)
		<b>177,073,715</b>	<b>122,481,662</b>
<b>Net Surplus Before Tax</b>		<b>11,776,147,087</b>	<b>12,081,109,505</b>
Provision for Corporate Tax		4,400,000,000	4,800,000,000
<b>Net Surplus After Provision for Tax</b>		<b>7,376,147,087</b>	<b>7,281,109,505</b>
<b>Other Comprehensive Income:</b>			
Unrealized Gain/(Loss) on Investment in Shares		6,830,980	(4,203,680)
<b>Total Comprehensive Income for the Year</b>		<b>7,382,978,067</b>	<b>7,276,905,825</b>
Add: Unappropriated Surplus Brought Forward		9,572,476,820	10,365,017,916
Prior Year Adjustment	26.00	(118,245,543)	(69,446,921)
		<b>9,454,231,277</b>	<b>10,295,570,995</b>
<b>Net Surplus Available For Appropriation</b>		<b>16,837,209,344</b>	<b>17,572,476,820</b>
Transfer to Capital Fund		4,000,000,000	4,000,000,000
Transfer to Revenue Reserve Fund		4,000,000,000	4,000,000,000
Unappropriated surplus		8,837,209,344	9,572,476,820
<b>Net Profit After Tax</b>		<b>16,837,209,344</b>	<b>17,572,476,820</b>

*The annexed notes 1 to 26 form an integral part of these financial statements.*

**C. F. & A. O**

**MEMBER (FINANCE)**

**CHAIRMAN**

Signed in terms of our separate report of even date annexed

Chatogram  
Dated:  
31July 2022

Rahman Mostafa Alam & Co.  
Chartered Accountants

Khan Wahab Shafique Rahman & Co.  
Chartered Accountants

Signed By

Signed By  
Arafat Kamal FCA (1184)  
Partner  
DVC: 2207311184as516929

Mohammad Shaheed FCA (1016)  
Senior Partner  
DVC: 2207301016as311440



THE CHITTAGONG PORT AUTHORITY  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED ON JUNE 30, 2021

Particulars	Capital fund	Sinking fund	Revenue Reserve fund	Pension Fund	Unappropriated surplus	Amount in Taka	Total Equity
Balance as on 01.07.2020	63,939,635,028	51,530,999	54,733,369,506	26,138,362,009	9,610,255,818	154,413,153,360	
Interest earned during the year 2020-21	134,624,345	1,801,576	1,913,534,397	1,644,320,341	-	3,694,280,659	
Prior years' adjustments made during the year 2019-20	-	-	-	-	-	(118,245,543)	(118,245,543)
Net surplus during the year after tax and before appropriation	-	-	-	-	-	7,376,147,087	7,376,147,087
Appropriation of net surplus during the year	4,000,000,000	-	4,000,000,000	-	(8,000,000,000)	-	-
Transferred from Depreciation provision account	541,846,165	-	-	-	-	541,846,165	
Payment made to unfit Labour of DWMB	(574,871)	-	-	-	-	(574,871)	
Payment of principal of Govt. Loan (ADB/CPTFP)	-	(48,707,820)	-	-	-	(48,707,820)	
Capitalization of Loan	48,707,820	-	-	-	-	48,707,820	
Surplus money deposited to the Govt. Treasury under Finance act 04/2020	-	-	(30,000,000,000)	(4,619,000,000)	(250,000,000)	(30,000,000,000) (4,619,000,000) (250,000,000)	3,797,886
Payment to Payra Port Authority as per Govt. Decision							
Payment to PM Astryan Project -2							
New Investment in Pension Fund							3,797,886
<b>Equity and Fund as on 30.06.21</b>	<b>68,664,238,487</b>	<b>4,624,755</b>	<b>25,777,903,903</b>	<b>27,786,480,236</b>	<b>8,868,157,362</b>	<b>131,101,404,743</b>	



Rahman Mostafa Alam & Co.  
Chartered Accountants

Khan Wahab Shafique Rahman & Co.  
Chartered Accountants

**THE CHITTAGONG PORT AUTHORITY  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED JUNE 30, 2021**

Particulars	Amount in Taka	
	01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
<b>A. Cash flow from Operating Activities</b>		
Cash Received Against Dues & Charges	30,200,829,257	28,087,374,258
Miscellaneous Income	422,599,576	290,533,380
Rent on Land	301,210,482	342,750,704
Interest Income	4,691,217,436	5,332,396,857
Cash Payment Related to Cost and Other Expenses	(16,534,324,532)	(19,078,193,330)
Corporate Tax paid	(4,563,059,009)	(4,108,228,053)
<b>Net Cash Flow from Operating Activities</b>	<b>14,518,473,210</b>	<b>10,866,633,816</b>
<b>B Cash flow from Investing Activities</b>		
Acquisition of Fixed Assets	(10,102,414,726)	(8,587,878,930)
Capital Work-in-Progress	(5,442,581,241)	(2,627,773,426)
Sale of Fixed Assets	-	770,000,000
Investment (net)	3,232,995	32,860,034
<b>Net Cash used in Investing Activities</b>	<b>(15,541,762,972)</b>	<b>(10,412,792,322)</b>
<b>C Cash Flow from Financing Activities</b>		
Payment of Principal Amount of Foreign Loan	(48,707,820)	(48,707,820)
Net Cash Inflow/Out flow) Inter Companies and Others	(48,707,820)	(48,707,820)
<b>D Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(1,071,997,582)</b>	<b>405,133,674</b>
<b>E Opening Cash &amp; Cash Equivalents</b>	<b>1,441,074,233</b>	<b>1,035,940,559</b>
<b>F Closing Cash &amp; Cash Equivalents (D+E)</b>	<b>369,076,651</b>	<b>1,441,074,233</b>



Rahman Mostafa Alam & Co.  
Chartered Accountants

Khan Wahab Shafique Rahman & Co.  
Chartered Accountants

THE CHITTAGONG PORT AUTHORITY  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT AND FOR THE YEAR ENDED 30 JUNE 2021

#### 1.00 BACKGROUND AND OBJECTIVES

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

##### 2.01 Basis of Accounting

These Financial Statements have been prepared in accordance with International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Chittagong Port Authority Ordinance 1976 and other applicable laws and regulations.

##### 2.02 Basis of Reporting

The financial statement are prepared and presented for external users by the organization in accordance with identified financial reporting framework. Presentation has been made in compliance with the requirements of IAS 1 - 'Presentation of Financial Statements'. The financial statements comprise of

- a) A statement of financial position as at 30 June 2021
- b) A statement of profit or loss and other comprehensive income for the year ended 30 June 2021
- c) A statement of change in equity for the year ended 30 June 2021
- d) A statement of cash flows for the year ended 30 June 2021
- e) Notes, comprising a summary of significant accounting policies and explanatory information.

##### 2.03 Application of International Accounting Standards (IASs):

following IASs and IFRSs are applicable for the Preparation & Presentation of Financial Statement:

- IAS- 01 Presentation of Financial Statements
- IAS- 02 Inventories
- IAS- 07 Statement of Cash Flows
- IAS- 08 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS- 10 Events after the Reporting Period
- IAS- 12 Income Taxes
- IAS- 16 Property, Plant and Equipment
- IAS- 19 Employee Benefits
- IAS- 20 Accounting for Government Grants and Disclosure of Government Assistance
- IAS- 21 The Effects of Changes in Foreign Exchange Rates
- IAS- 23 Borrowing Cost
- IAS- 32 Financial Instruments; Presentation
- IAS- 36 Impairment of Assets
- IAS- 37 Provisions, Contingent Liabilities and Contingent Assets
- IAS- 38 Intangible Assets
- IFRS-05 Non-current Assets Held for Sale and Discontinued Operation
- IFRS-15 Revenue from Contract with Customers
- IFRS-16 Leases



2.04 CPA has appointed a consultant (CNS Ltd), who is currently developing the conceptual framework of CPA's Financial Statements in accordance with all applicable International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS). The consultant (CNS Ltd.) had disclosed the matter in INCEPTION REPORT under Para 9 of SCOPE MODULES FOR ENHANCEMENT, DEVELOPMENT AND INTEGRATION.

**2.05 Basis of Measurement**

These financial statements have been prepared on a going concern basis under historical cost convention

**2.06 Functional and Presentation Currency**

These financial statements are presented in BDT, which is the Authority's functional currency.

**2.07 Use of Estimates and Judgments:**

The preparation of the Financial Statements is in conformity with IAS and IFRS 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 period affected

**Judgements, Assumptions and Estimation Uncertainties**

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.

Note 10.00 : Operating Assets

: intangible Assets

Note 15.00 : Stores

Note 16.00 : Debtors

Note 19.00 : Creditors and Accruals

**3.00 SIGNIFICANT ACCOUNTING POLICIES**

**3.01 Operating Assets**

**3.01.01 Recognition and Measurement**

Operating assets are stated at cost. Cost includes expenditures that are directly attributable to the acquisition of the assets. The cost of constructed/installed assets includes the cost of materials and direct labor and other costs directly attributable to bringing the assets to a working condition for their intended use.

**3.01.02 Consistency**

Unless otherwise stated, the accounting policies and methods of computation used in preparation of Financial Statements for the year ended 30 June 2021 are consistent with those policies and methods adopted in preparing the financial statements for the year ended 30 June 2020.



### 3.01.03 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.

(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:

NAME OF ASSETS	ESTIMATED USEFUL LIFE (YEAR)	ANNUAL RATE (%)
Jetties, Slipway and other structures	40	2.5
Building, Sheds and other constructions	10-40	2.5-10
Plant and Machinery	5-20	5-20
Tugs, Vessels and Launches	15	6.66
Mooring, Pontoon, Dredger and Floating Cranes	5-20	5-20
Electrical Equipments & Installation	5-15	6.66-20
Transport Vehicles	5-15	6.66-20
Furniture, Fixture and Equipments	10-15	6.66-10
Other Assets	5-15	6.66-20
Cargo Handling Equipments	5-15	6.66-20

### 3.02 Fixed Deposit

(a) This represents 566 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.

### 3.03 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.

### 3.04 Employee Benefit 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.

### 3.05 Pension Fund

No objection regarding implementation of pension a 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)

**3.06 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.

**3.07 Advance, Deposits and Pre-payments**

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or charges to other heads such as Property, Plant and Equipment, Inventory or Expenses..

**3.08 Revenue Recognition**

Revenue is recognized as and when services are rendered / upon receipt of paper document.

**3.09 Income Tax**

Provision for income tax has been made in to the financial statements in accordance with Income Tax Ordinance 1984.

**3.10 Debtors**

No provision against 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.

**3.11 Interest Income**

Interest accrued on FDR has been consistently apportioned towards provisions, reserves and funds and unappropriated surplus at the ratio of their opening balances and the remaining amount has been transferred to statement of comprehensive income as interest income.

**3.12 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 USE. Duration of Loan Payment is 20 years. The first instalment of principal paid during financial year 2014-2015. the rate of interest is 6% & payment of interest started from June. 2010.

**3.13 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, 2021.

**3.14 General**

The figures in these accounts have been rounded off to the nearest take. Previous year's figures have been rearranged, wherever necessary, to conform to current year's presentation.

**3.15 Impairment**

There was no impairment Review Performed during the year 2020-21

**3.15 No information was provided by different departments regarding asset held for sale or discontinued operation.**





