



MZ Islam & Co.
Chartered Accountants



Mahfel Huq & Co.
CHARTERED ACCOUNTANTS
The first registered accounting firm in independent Bangladesh



Chittagong Port Authority

Bandar Bhaban, Chittagong - 4100.

**INDEPENDENT AUDITORS' REPORT
AND
AUDITED FINANCIAL STATEMENTS
As at and for the year ended 30 June 2024**

M.Z Islam & Co.
Chartered Accountants
50, D.I.T extension road
Eastern View (10th Floor)
Fakirapool. Dhaka.

Mahfel Huq & Co.
Chartered Accountants
4th Floor, BGIC Tower
34 Topkhana Road
Dhaka-1000.

TABLE OF CONTENTS

| SL. NO. | DESCRIPTION | PAGE NO. |
|---------|--|----------|
| 01. | Independent Auditors' Report | 01-04 |
| 02. | Statement of Financial Position | 05 |
| 03. | Statement of Profit or Loss and Other Comprehensive Income | 06 |
| 04. | Statement of Changes in Equity | 07 |
| 05. | Statement of Cash Flows | 08 |
| 06. | Notes to the Financial Statements | 09-23 |
| 07. | Schedule of Property, Plant & Equipment (Annexure -A) | 24 |
| 08. | Schedule of Capital Works in Progress (Annexure -B) | 25 |
| 09. | Schedule of Reserve Fund (Annexure -C) | 26 |
| 10. | Schedule of Provision Account (Annexure -D) | 27 |
| 11. | Schedule of Repairs & Maintenance (Annexure -E) | 28-30 |
| 12. | Schedule of Hospital Expenses (Annexure -F) | 31 |

**Independent Auditors' 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 Matters

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.

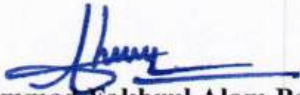
- Identify and assess the risk of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.
- 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.



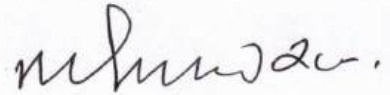
M. Z. Islam & Co.
Chartered Accountants

Mahfel Huq & Co.
Chartered Accountants

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 Accountants
ICAB Enrolment No. 1249
DVC: 2412311249AS579547



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

Place: Dhaka

Dated: 30.12.2024

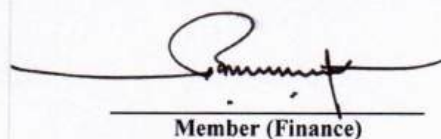


Chittagong Port Authority
Statement of Financial Position
As at 30 June 2024

| Particulars | Notes | Amount in Taka | |
|---|-------|------------------------|------------------------|
| | | 30-Jun-24 | 30-Jun-23 |
| 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 assets | | | |
| 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 Receivable 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 |

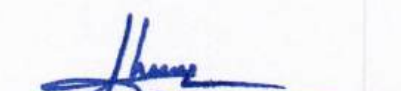
The annexed notes form an integral part of these financial statements


C. F. & A. O

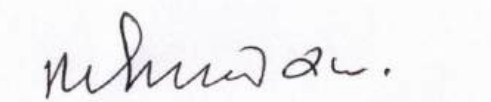

Member (Finance)


Chairman

Signed in terms of our separate report of even date


Mohammad Fakhru Alam Patwary, FCA
Managing Partner
M. Z. Islam & Co.
Chartered Accountants
ICAB Enrolment No. 1249
DVC: 2412311249 AS 579547
Place: Dhaka
Dated: 30.12.2024




Md. Abdus Satter Sarkar, FCA
Partner
Mahfel Huq & Co.
Chartered Accountants
ICAB Enrolment No. 1522
DVC: 2412301522 AS 636414

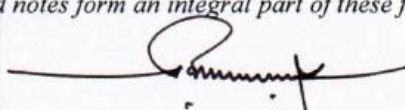


Chittagong Port Authority
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2024

| Particulars | Notes | Amount in Taka | |
|--|-------|-------------------------|-------------------------|
| | | 30-Jun-24 | 30-Jun-23 |
| Income | | | |
| Due 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 |
| Total Income | | 39,122,455,022 | 38,130,245,620 |
| 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 | | (21,076,292,387) | (21,027,966,677) |
| Net Surplus from Operation | | 18,046,162,635 | 17,102,278,943 |
| Finance Expense | 26.00 | (33,011,318) | (36,299,897) |
| Non-Operating 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 | | 27,153,912,767 | 23,041,174,348 |
| Less: Provision for Income Tax | 29.00 | (6,724,029,896) | (5,818,650,587) |
| Net Surplus after provision for Tax | | 20,429,882,871 | 17,222,523,761 |
| Other comprehensive income | | | |
| Unrealized Gain/(Loss) on Investment on Shares | 9.00 | (11,034,660) | 2,627,300 |
| Total Comprehensive income for the year | | 20,418,848,211 | 17,225,151,061 |


The annexed notes form an integral part of these financial statements

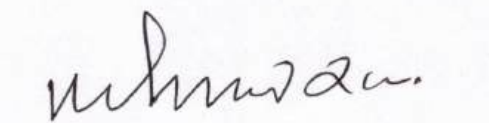

C. F. & A. O


Member (Finance)


Chairman

Signed in terms of our separate report of even date


Mohammad Fakhirul Alam Patwary, FCA
Managing Partner
M. Z. Islam & Co.
Chartered Accountants
ICAB Enrolment No. 1249
DVC: 2412311249 AS 579547


Md. Abdus Satter Sarkar, FCA
Partner
Mahfel Huq & Co.
Chartered Accountants
ICAB Enrolment No. 1522
DVC: 2412301522 AS 636414

Place: Dhaka
Dated: 30.12.2024



Chittagong Port Authority
Statement of Changes in Equity
For the year ended 30 June 2024

| Particulars | Capital fund | Sinking fund | Revenue Reserve fund | Pension Fund | Fair Value Reserve | Unappropriated surplus | Total |
|--|----------------|--------------|----------------------|----------------|--------------------|------------------------|-----------------|
| | Taka | Taka | Taka | Taka | Taka | Taka | 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 | 79,672,089,706 | 157,634,937 | 21,451,245,472 | 31,203,114,647 | (24,117,038) | 10,298,756,456 | 142,758,734,180 |
| Appropriation of net surplus during the year to fund account | - | - | - | - | - | 20,429,882,871 | 20,429,882,871 |
| Unrealized Gain/(Loss) on Investment in Shares | 6,000,000,000 | 100,000,000 | 8,000,000,000 | 2,181,775,914 | (11,034,660) | - | - |
| Transferred from Depreciation provision account | 421,265,177 | - | - | - | - | - | (11,034,660) |
| Payment of principal of Govt Loan (ADB/CPTFP) | - | (84,505,320) | - | - | - | - | (84,505,320) |
| Capitalization of Loan | 84,505,320 | - | - | - | - | - | 84,505,320 |
| Payment for Land Acquisition of Bay Terminal and other | - | - | (46,066,018) | - | - | - | (46,066,018) |
| 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 30 June 2023

| Particulars | Capital fund | Sinking fund | Revenue Reserve fund | Pension Fund | Fair Value Reserve | Unappropriated surplus | Total |
|---|----------------|--------------|----------------------|----------------|--------------------|------------------------|-----------------|
| | Taka | Taka | Taka | Taka | Taka | Taka | Taka |
| 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 years' adjustments made during the year 2022-2023 | - | - | - | - | - | 284,659,026 | 284,659,026 |
| Net surplus during the year after tax and before appropriation | 73,362,383,993 | 156,342,757 | 31,951,245,472 | 29,455,361,612 | (26,744,338) | 9,931,771,060 | 144,830,360,556 |
| Appropriation of net surplus during the year to fund account | - | - | - | - | - | 17,222,523,761 | 17,222,523,761 |
| Unrealized Gain/(Loss) on Investment in Shares | 5,500,000,000 | 50,000,000 | 7,500,000,000 | 1,747,753,035 | - | (14,797,753,035) | - |
| Transferred from Depreciation provision account | - | - | - | - | - | (2,325,000,000) | (2,325,000,000) |
| Payment of principal of Govt Loan (ADB/CPTFP) | 760,997,893 | - | - | - | 2,627,300 | - | 2,627,300 |
| Capitalization of Loan | 48,707,820 | (48,707,820) | - | - | - | - | 760,997,893 |
| Adjustment/Correction in balance | - | - | - | - | - | - | (48,707,820) |
| Surplus money deposited to the Govt. Treasury under Finance Act 04/2020 | - | - | (18,000,000,000) | - | - | 8,597,976 | 48,707,820 |
| 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 |

C.F. & A.O

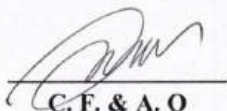
Member (Finance)

Chairman



Chittagong Port Authority
Statement of Cash Flows
For the year ended 30 June 2024

| Particulars | Amount in Taka | |
|---|-------------------------|-------------------------|
| | 30-Jun-24 | 30-Jun-23 |
| 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 from 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 & cash equivalent (A+B+C) | 1,947,599,721 | 486,822,536 |
| Opening cash & cash equivalents | 992,911,249 | 506,088,713 |
| Closing cash & Cash equivalents | 2,940,510,970 | 992,911,249 |


C.F. & A. O


Member (Finance)


Chairman



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 & Suplimentary 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:

| 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.



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 |
|--|------------------|--------|
| a) Jetties, Slipway and other structures | 40 | 2.50% |
| b) Building, Sheds and other const. | 10-40 | 3.00% |
| c) Plant & Machinery | 5-20 | 10.00% |
| d) Tugs, Vessels and Launches | 15 | 20.00% |
| e) Mooring, Pontoon, Dredger and Floating Cranes | 5-20 | 20.00% |
| f) Electrical Equipment & Installation | 5-15 | 20.00% |
| g) Transport Vehicles | 5-15 | 33.33% |
| h) Furniture, Fixture and Equipment | 10-15 | 20.00% |
| i) Other Assets | 5-15 | 20.00% |
| j) Cargo Handling Equipment | 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.



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.



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.



| Notes | Particulars | Amount in Taka | | |
|-------|---|-----------------------|-----------------------|-------------|
| | | 30-Jun-24 | 30-Jun-23 | |
| 6.00 | Property, Plant & Equipment | | | |
| | A. Cost | | | |
| | Opening balance | 76,742,110,459 | 67,738,041,178 | |
| | Add: Addition during the year | 6,277,659,848 | 9,366,478,272 | |
| | | 83,019,770,307 | 77,104,519,450 | |
| | Less: Disposal during the year | (553,674,771) | (362,408,991) | |
| | Closing balance | 82,466,095,536 | 76,742,110,459 | |
| | Details have been shown in Annexure-A | | | |
| 7.00 | Capital Work-in Progress | | | |
| | Opening balance | 75,178,989,676 | 71,988,694,532 | |
| | Additions during the year | 5,420,905,826 | 14,129,556,064 | |
| | Transferred to Property, Plant and Equipment | (5,307,113,161) | (10,861,476,159) | |
| | Reversal of CWIP (Provision) | (1,622,477,409) | - | |
| | Adjustment during the year | (19,332,790) | (77,784,761) | |
| | Closing balance | 73,650,972,142 | 75,178,989,676 | |
| | Details have been shown in Annexure-B | | | |
| 8.00 | Intangible Asset | | | |
| | Opening balance | 624,127,651 | 710,502,983 | |
| | Addition during the year | - | 28,083,740 | |
| | Adjustment during the year | - | (220,000) | |
| | Amortization during the year | (114,239,071) | (114,239,071) | |
| | Written Down Value (WDV) | 509,888,580 | 624,127,651 | |
| 9.00 | Investment in Shares | | | |
| | Opening balance | 28,374,840 | 25,747,540 | |
| | Changes in fair market value | (11,034,660) | 2,627,300 | |
| | Closing balance | 17,340,180 | 28,374,840 | |
| | *** Chittagong Port Authority holds 5,254,600 number of shares of ICB Islami Bank Limited with a face value of BDT 10/- per share which market value was BDT 3.30/- as at June, 2024. | | | |
| 10.00 | Stores | | | |
| | Opening Balance | 7,307,243 | 7,307,243 | |
| | Addition during the year | - | - | |
| | | 7,307,243 | 7,307,243 | |
| | Adjustment during the year | - | - | |
| | Closing balance | 7,307,243 | 7,307,243 | |
| 11.00 | Debtors | | | |
| | Port Charges due | 1,778,521,830 | 1,774,598,204 | |
| | Jetty Charges due | 924,814,838 | 761,494,466 | |
| | Other Debtors | 120,337,421 | 120,337,422 | |
| | Govt. Credit Notes | 33,392,287 | 58,380,390 | |
| | Closing balance | 2,857,066,376 | 2,714,810,482 | |
| | This above Debtors Balance is made up as follows: | | | |
| | Government Organizations | 11.01 | 859,018,636 | 845,560,252 |
| | Enlisted Shipping Parties | 1,345,281,959 | 1,228,188,242 | |
| | Non-Enlisted Parties | 528,582,001 | 516,878,205 | |
| | Pre-Liberation Dues | 4,038,527 | 4,038,527 | |
| | Receivable from Bangladesh Railway | 31,849,923 | 31,849,923 | |
| | Others | 88,295,330 | 88,295,332 | |
| | Closing balance | 2,857,066,376 | 2,714,810,482 | |
| 11.01 | Government Organizations | | | |
| | The Break-up of the above amount are as under: | | | |
| | Name of the Organizations | | | |
| | Bangladesh Shipping Corporation | 709,467,854 | 669,966,370 | |
| | Jamuna Oil Company Ltd. | 845,530 | 845,530 | |
| | Meghna Petroleum Ltd. | 503,125 | 503,125 | |
| | Bangladesh Inland water Transport Authority | 871,300 | 781,300 | |
| | Bangladesh Fisheries Development Corporation | 1,800,073 | 1,795,903 | |



| Notes | Particulars | Amount in Taka | |
|--------------|--|-----------------------|-----------------------|
| | | 30-Jun-24 | 30-Jun-23 |
| | Bangladesh Railway, Chittagong | 396,960 | 396,960 |
| | Bangladesh Navy | 56,454,221 | 55,063,016 |
| | Bangladesh Inland Water Transport Corporation | 20,220,748 | 22,345,507 |
| | Commissioner of Customs | 6,155,457 | 6,155,457 |
| | Controller of Food, Chittagong | 8,630,421 | 8,630,421 |
| | Deputy Commissioner, Chittagong | 312,298 | 312,298 |
| | Marine Academy, Chittagong | 504,926 | 504,926 |
| | Bangladesh Sugar and Food Industries Corporation | 1,015,377 | 1,015,377 |
| | Dry Dock & Heavy Steel Structure Works Ltd. | 202,940 | 202,940 |
| | Chief Engineer (R & H), Dhaka | 142,025 | 142,025 |
| | Marine Fisheries Department | 539,407 | 539,407 |
| | Marine Fisheries Rech. Mgt. & Department PJT, Ctg. | 294,192 | 294,192 |
| | Bangladesh Army-Embarkation | 167,028 | 167,028 |
| | Trading Corporation of Bangladesh | 679,583 | 679,583 |
| | Marine Fisheries Academy, Ctg | 531,759 | 918,080 |
| | Other Government Organizations | 49,283,412 | 74,300,807 |
| | Total | 859,018,636 | 845,560,252 |
| 12.00 | Advance, Deposits & Prepayments | | |
| | Advances | 12.01 14,617,682,326 | 14,440,483,861 |
| | Deposits | 12.03 35,258,671 | 35,258,671 |
| | Prepayments | 12.04 325,227,192 | 470,146,192 |
| | Preparatory Expenses for Project | 12.05 87,256,892 | - |
| | Closing balance | 15,065,425,081 | 14,945,888,724 |
| 12.01 | Advances | | |
| | Advance to Bangladesh Railway | 175,345,366 | 175,345,144 |
| | Advance for supplies and Services | 109,564,485 | 113,072,642 |
| | House Building & Other Adv. To Employees | 48,924,604 | 52,030,595 |
| | Advance to CPF Fund | 31,766 | 31,766 |
| | Advances-others | 7,240,636,665 | 7,274,007,498 |
| | Advance Income Tax | 12.02 7,043,179,440 | 6,825,996,216 |
| | Closing balance | 14,617,682,326 | 14,440,483,861 |
| 12.02 | Advance Income Tax | | |
| | Opening Balance | 6,825,996,216 | 6,157,598,234 |
| | Add: Addition during the year | 5,971,385,515 | 6,178,397,982 |
| | Less: Adjustment during the year | 5,754,202,291 | 5,510,000,000 |
| | Closing balance | 7,043,179,440 | 6,825,996,216 |
| 12.03 | Deposits | | |
| | Opening balance | 35,258,671 | 25,258,671 |
| | Add: Addition during the year | - | 10,000,000 |
| | | 35,258,671 | 35,258,671 |
| | Less: Adjustment during the year | - | - |
| | Closing balance | 35,258,671 | 35,258,671 |
| 12.04 | Prepayments | | |
| | Opening balance | 470,146,192 | 545,584,381 |
| | Addition during the year | 9,996,000 | 76,320,238 |
| | | 480,142,192 | 621,904,619 |
| | Adjustment during the year | (154,915,000) | (151,758,427) |
| | Closing balance | 325,227,192 | 470,146,192 |



| Notes | Particulars | Amount in Taka | |
|--------------|--|-----------------------|-----------------------|
| | | 30-Jun-24 | 30-Jun-23 |
| 12.05 | Preparatory Expenses for Project | | |
| | Opening balance | - | - |
| | Addition during the year | 109,071,115 | - |
| | | 109,071,115 | - |
| | Adjustment during the year | (21,814,223) | - |
| | Closing balance | 87,256,892 | - |
| 13.00 | Investment in FDR | | |
| | Opening balance | 79,127,411,033 | 90,971,913,211 |
| | Investment during the year | 20,615,093,540 | 5,113,710,587 |
| | | 99,742,504,573 | 96,085,623,798 |
| | Encashed during the year | (7,618,206,027) | (16,958,212,765) |
| | Closing balance | 92,124,298,546 | 79,127,411,033 |
| | | 13.01 | |
| 13.01 | Fixed Deposit Receipt | | |
| | Cash FDR: | | |
| | Sonali Bank Limited, Port Branch | 4,310,200,000 | 7,650,200,000 |
| | Janata Bank Limited, Port Branch | 12,660,000,000 | 10,460,000,000 |
| | Agrani Bank Limited, Port Branch | 5,989,950,000 | 3,539,950,000 |
| | Bangladesh Krishi Bank Limited, Agrabad Branch | 4,314,750,000 | 2,372,750,000 |
| | Investment Corporation of Bangladesh, Agrabad | 724,950,000 | 724,950,000 |
| | BASIC Bank Ltd., Agrabad Branch | 1,672,450,000 | 1,972,450,000 |
| | Rupali Bank Ltd., Agrabad Branch | 3,380,000,000 | 1,425,000,000 |
| | Rupali Bank Ltd., Majhir Ghat Branch | 150,000,000 | 100,000,000 |
| | Bangladesh Development Bank, Agrabad | 1,000,000,000 | 1,000,000,000 |
| | Sonali Bank Limited, Pangaon ICT Branch | 50,000,000 | 150,000,000 |
| | Arab Bangladesh Bank Ltd., Agrabad Branch | 513,700,000 | 513,700,000 |
| | Arab Bangladesh Bank Ltd., CDA Avenue Branch | 400,000,000 | 350,000,000 |
| | Arab Bangladesh Bank Ltd., Andarkilla Branch | 50,000,000 | 50,000,000 |
| | Arab Bangladesh Bank Ltd., CEPZ Branch | 65,000,000 | 115,000,000 |
| | Arab Bangladesh Bank Ltd., Khatungonj Branch | 150,000,000 | 150,000,000 |
| | Arab Bangladesh Bank Ltd., Khulshi Branch | 250,000,000 | 253,300,000 |
| | Arab Bangladesh Bank Ltd., Port Connecting Road Branch | 50,000,000 | 100,000,000 |
| | Al-Arafa Islami Bank Ltd., Agrabad Branch | 50,000,000 | - |
| | Al-Arafa Islami Bank Ltd., O.R. Nijam Road Branch | 50,000,000 | - |
| | Bank Asia Ltd. Agrabad Branch | 50,000,000 | - |
| | Bengal Commercial Bank Ltd, Agrabad Branch | 200,000,000 | 50,000,000 |
| | Brac Bank Ltd, Agrabad Branch | 150,000,000 | 50,000,000 |
| | Brac Bank Ltd, CDA Avinue Branch | 190,000,000 | 40,000,000 |
| | Brac Bank Ltd, Kajir Dewri Branch | 150,000,000 | - |
| | Brac Bank Ltd, Muradpur Branch | 100,000,000 | - |
| | Brac Bank Ltd, Jubilee Road Branch | 50,000,000 | - |
| | Brac Bank Ltd, Bahaddarhat Branch | 50,000,000 | - |
| | Brac Bank Ltd, Sheikh Mujib Road Branch | 100,000,000 | - |
| | Dhaka Bank Ltd., Agrabad Branch | 1,086,000,000 | 856,000,000 |
| | Dhaka Bank Ltd., Andarkilla Branch | 100,000,000 | 100,000,000 |
| | Dhaka Bank Ltd., CDA Avenue Branch | 100,000,000 | 100,000,000 |
| | Dhaka Bank Ltd., Halishahar Branch | 50,000,000 | - |
| | Eastern Bank Ltd. Agrabad Branch | 150,000,000 | 50,000,000 |
| | Eastern Bank Ltd. CDA Avinue Branch | - | 50,000,000 |
| | Eastern Bank Ltd. Khulshi Branch | 255,000,000 | 105,000,000 |
| | Eastern Bank Ltd. OR Nijam Road Branch | 350,000,000 | - |
| | Eastern Bank Ltd. Chandgaon Branch | 100,000,000 | - |
| | Eastern Bank Ltd. Khatungonj Branch | 10,000,000 | - |
| | Eastern Bank Ltd. Jamal Khan Branch | 200,000,000 | - |
| | Eastern Bank Ltd. Muradpur Branch | 150,000,000 | - |
| | Eastern Bank Ltd. Jubilee Road Branch | 50,000,000 | - |
| | Export Import Bank of Bangladesh Ltd., Agrabad Branch | 275,800,000 | 225,800,000 |
| | Export Import Bank of Bangladesh Ltd., Jubilee Road Branch | 280,000,000 | 230,000,000 |
| | Export Import Bank of Bangladesh Ltd., Halishahar Branch | 100,000,000 | 100,000,000 |
| | Export Import Bank of Bangladesh Ltd., Pahartali Branch | 225,000,000 | 225,000,000 |

| Notes | Particulars | Amount in Taka | |
|-------|---|----------------|---------------|
| | | 30-Jun-24 | 30-Jun-23 |
| | Export Import Bank of Bangladesh Ltd., Jamal Khan Branch | 50,000,000 | - |
| | Export Import Bank of Bangladesh Ltd., Panchlishe Branch | 150,000,000 | - |
| | Export Import Bank of Bangladesh Ltd., CDA Avenue Branch | 50,000,000 | - |
| | First Security Islami Bank Ltd. Agrabad Branch | 1,101,500,000 | 901,500,000 |
| | First Security Bank (Jubilee Road) | 350,000,000 | 350,000,000 |
| | First Security Islami Bank, Khatunganj Branch. | 50,000,000 | 50,000,000 |
| | First Security Islami Bank, Bandartila Branch. | 50,000,000 | - |
| | Global Islami Bank Ltd. Agrabad Branch | 1,100,000,000 | 1,200,000,000 |
| | Global Islami Bank Ltd. Mehedibag Branch | 50,000,000 | - |
| | ICB Islami Bank Ltd, Agrabad, Ctg. | 49,358,835 | 49,358,835 |
| | IFIC Bank Ltd., Agrabad Branch | 49,200,000 | 49,200,000 |
| | Jamuna Bank Ltd. Agrabad Branch | 50,000,000 | - |
| | Jamuna Bank Ltd. Nasirabad Bhaban Branch | 100,000,000 | - |
| | Meghna Bank Ltd. Agrabad Branch | 440,000,000 | 670,000,000 |
| | Meghna Bank Ltd. Jubilee Road Branch, | 152,000,000 | 202,000,000 |
| | Mercantile Bank Ltd., Agrabad Branch | 44,800,000 | 44,800,000 |
| | Mercantile Bank Ltd., Halishahar Exces Road Branch | 100,000,000 | - |
| | Midland Bank Ltd. Agrabad Branch | 50,000,000 | - |
| | Madhumoti Bank Ltd, Agrabad Branch, Chittagong | 450,000,000 | 450,000,000 |
| | Mutual Trust Bank Ltd., Agrabad Branch | 300,000,000 | 150,000,000 |
| | Mutual Trust Bank Ltd., Jubilee Road Branch | 200,000,000 | - |
| | Mutual Trust Bank Ltd., CDA Avenue Branch | 100,000,000 | - |
| | National Bank Ltd., Agrabad Branch | 200,000,000 | 109,100,000 |
| | National Bank Ltd., Halishahar Branch | 50,000,000 | 50,000,000 |
| | National Credit and Commerce Bank Ltd., Agrabad Branch | 116,600,000 | 116,600,000 |
| | National Credit and Commerce Bank Ltd., Halishahar Branch | 50,000,000 | - |
| | N R B Bank, Agrabad Branch | 200,000,000 | 200,000,000 |
| | N R B Bank, O.R. Nizam Road Branch, | 50,000,000 | 50,000,000 |
| | N R B Bank, Bandartila Branch | 50,000,000 | - |
| | N R B Commercial Bank, Agrabad Branch | 350,000,000 | 250,000,000 |
| | N R B Commercial Bank, O.R Nizam Road Branch | 50,000,000 | - |
| | One Bank Ltd., Agrabad Branch | 582,600,000 | 735,410,000 |
| | One Bank Ltd., Andarkilla Branch | 50,000,000 | - |
| | Padma Bank, Khatunganj Branch, Chittagong | 1,793,150,000 | 1,793,150,000 |
| | Premier Bank Ltd., Agrabad Branch | 1,380,000,000 | 1,180,000,000 |
| | Prime Bank Ltd. Agrabad Branch | 100,000,000 | - |
| | Pubali Bank Ltd, CEPZ Branch | 50,000,000 | - |
| | Shimanto Bank Ltd. Agrabad Branch | 193,000,000 | 100,000,000 |
| | Social Islami Bank Ltd., Agrabad Branch | 1,356,700,000 | 1,201,250,000 |
| | Social Islami Bank Ltd., Khatunganj Branch | 100,000,000 | 100,000,000 |
| | Social Islami Bank Ltd., Muradpur Branch | 200,000,000 | - |
| | South Bangla Agriculture & Commerce Bank Ltd, Agrabad Branch | 890,000,000 | 1,063,000,000 |
| | South Bangla Agriculture & Commerce Bank Ltd, Jubilee Road Branch | 150,000,000 | 95,000,000 |
| | Southeast Bank Ltd., Agrabad Branch | 287,700,000 | 215,300,000 |
| | Southeast Bank Ltd., Oxygen More Branch | 100,000,000 | 100,000,000 |
| | Standard Bank Ltd., Agrabad Branch | 416,900,000 | 416,900,000 |
| | Satandard Bank Ltd., CDA Avenue Branch | 100,000,000 | - |
| | The City Bank Ltd. Agrabad Branch | 200,000,000 | - |
| | The City Bank Ltd. O.R. Nizam Road Branch | 240,000,000 | 140,000,000 |
| | Trust Bank Ltd, Agrabad Branch. | 150,000,000 | 100,000,000 |
| | Trust Bank Ltd., Neval Bes Branch | 430,000,000 | 80,000,000 |
| | Trust Bank Ltd., CDA Avenue Branch | 100,000,000 | - |
| | Union Bank Ltd. Agrabad Branch. | 950,000,000 | 850,000,000 |
| | Union Bank Ltd. Kumira Branch. | 200,000,000 | 200,000,000 |
| | Union Bank Ltd. Bandartila Branch. | 200,000,000 | 200,000,000 |
| | Union Bank Ltd. O.R. Nizam Road Branch, | 450,000,000 | 300,000,000 |
| | Union Bank Ltd. Jubilee Road Branch, | 200,000,000 | 150,000,000 |
| | Union Bank Ltd. Khatunganj Branch, | 150,000,000 | 100,000,000 |
| | Union Bank Ltd. Laldighi Branch, | 250,000,000 | 200,000,000 |
| | Union Bank Ltd. Kadamtali Branch, | 350,000,000 | 250,000,000 |



| Notes | Particulars | Amount in Taka | |
|--------------------------|---|----------------|----------------|
| | | 30-Jun-24 | 30-Jun-23 |
| | Union Bank Ltd. Muradpur Branch, | 100,000,000 | - |
| | Union Bank Ltd. D.T. Road Branch, | 100,000,000 | - |
| | Union Bank Ltd. Bahaddarhat Branch, | 100,000,000 | - |
| | United Commercial Bank Ltd, Agrabad Branch | 750,000,000 | 700,000,000 |
| | United Commercial Bank Ltd, Kadamtali Branch | 100,000,000 | - |
| | United Commercial Bank Ltd, Jubilee Road Branch | 100,000,000 | - |
| Pension fund FDR: | | | |
| | Sonali Bank Limited, Port Branch | 21,895,570,886 | 21,439,902,835 |
| | Janata Bank Limited, Port Corporate Branch | 5,064,584,265 | 4,864,584,265 |
| | Rupali Bank Limited, Chandgaon Branch | 40,000,000 | 40,000,000 |
| | Rupali Bank Limited, Majhirghat Road Branch | 10,000,000 | - |
| | Rupali Bank Limited, Biddut Bhaban, Agrabad Branch | 200,000,000 | - |
| | Rupali Bank Limited, Khatunganj Branch | 40,000,000 | - |
| | Agrani Bank Limited, Port Branch | 543,593,575 | - |
| | Bangladesh Krishi Bank Limited, Agrabad Branch | 47,045,137 | - |
| | First Security Islami Bank , Agrabad Branch. | 220,412,436 | 360,780,135 |
| | First Security Islami Bank , Khatunganj Branch. | 125,707,560 | 228,062,003 |
| | First Security Islami Bank , Kadamtali Branch. | - | 20,000,000 |
| | Social Islami Bank Ltd., Andarkilla Branch | 234,736,000 | 234,736,000 |
| | Social Islami Bank Ltd., Agrabad Branch | 230,024,965 | 180,024,966 |
| | Arab Bangladesh Bank Ltd., Juboli Road Branch | 152,170,074 | 227,481,942 |
| | Arab Bangladesh Bank Ltd., Khulshi Branch | 213,345,929 | 234,645,929 |
| | Arab Bangladesh Bank Ltd., Station Road Branch | 102,795,000 | 131,027,285 |
| | Arab Bangladesh Bank Ltd., Khatunganj Branch | - | 20,000,000 |
| | Arab Bangladesh Bank Ltd., Dewanhat Branch | - | 20,000,000 |
| | Union Bank Ltd. Agrabad Branch. | 301,077,839 | 301,077,839 |
| | Union Bank Ltd. Laldighi Branch, Chittagong | 655,701,806 | 655,701,806 |
| | Union Bank Ltd. OR Nijam Road Branch. | 50,942,853 | 50,942,853 |
| | Union Bank Ltd. Bandartial Branch, Chittagong | 50,000,000 | 50,000,000 |
| | Megna Bank Ltd. Agrabad Branch. | 100,000,000 | 156,558,707 |
| | Megna Bank Ltd. Jubilee Road Branch. | 80,291,107 | 86,249,228 |
| | South Bangla Agriculture and Commerce Bank Ltd, Khatunganj Branch | 32,472,975 | 32,472,975 |
| | South Bangla Agriculture and Commerce Bank Ltd, Agrabad Branch | - | 128,602,566 |
| | South Bangla Agriculture and Commerce Bank Ltd, Nasirabad Branch | - | 20,000,000 |
| | Export Import Bank of Bangladesh Ltd., Jubilee Road Branch | 226,768,996 | 226,768,996 |
| | Export Import Bank of Bangladesh Ltd., Panchlaish Branch | 230,000,000 | 80,000,000 |
| | Export Import Bank of Bangladesh Ltd., Pahartali Branch | 50,000,000 | - |
| | Southeast Bank Ltd., Oxygen More Branch | 62,148,964 | 62,148,964 |
| | One Bank Ltd, Agrabad Branch, Chittagong. | - | 56,829,697 |
| | One Bank Ltd, Chandgaon Branch, Chittagong. | 50,000,000 | 50,000,000 |
| | Eastern Bank Ltd. OR Nijam Road Branch | 256,827,681 | 256,827,681 |
| | Eastern Bank Ltd. Agrabad Branch | 145,424,108 | 100,000,000 |
| | Eastern Bank Ltd. Mehedibag Branch | 20,000,000 | 20,000,000 |
| | Eastern Bank Ltd. Khulshi Branch | 80,000,000 | 30,000,000 |
| | Eastern Bank Ltd. Sirajuddowla Road Branch | 51,699,280 | - |
| | Eastern Bank Ltd. Bhatiyari Branch | 30,000,000 | - |
| | Eastern Bank Ltd. Chandgaon Branch | 50,000,000 | - |
| | Eastern Bank Ltd. CEPZ Branch | 50,000,000 | - |
| | Jamuna Bank Ltd. Nasirabad Branch | 20,000,000 | 20,000,000 |
| | NRB Commercial Bank Limited, Agarabad Branch | 50,386,070 | 50,386,070 |
| | Trust Bank Ltd. Agrabad Branch | 70,000,000 | 50,000,000 |
| | Trust Bank Ltd. CDA Avenue Branch | 94,262,205 | - |
| | Trust Bank Ltd. Neval Base Branch | 100,000,000 | - |
| | NCC Bank Ltd. Andarkilla Branch | 40,000,000 | 40,000,000 |
| | Brac Bank Ltd. Bahaddarhat Branch | 100,000,000 | 100,000,000 |
| | Brac Bank Ltd. Muradpur Branch | 30,000,000 | - |
| | Brac Bank Ltd. Agrabad Branch | 100,000,000 | - |
| | Brac Bank Ltd. Khulshi Branch | 100,000,000 | - |
| | Mutual Trust Bank Ltd. Juboli Road Branch | 50,000,000 | 50,000,000 |



| Notes | Particulars | Amount in Taka | |
|--------------|--|-----------------------|-----------------------|
| | | 30-Jun-24 | 30-Jun-23 |
| | Pubali Bank Ltd, Agrabad Branch | 150,000,000 | - |
| | Standard Bank Ltd., Jamal Khan Branch | 50,000,000 | - |
| | Prime Bank Ltd. Agrabad Branch | 100,000,000 | - |
| | Global Islami Bank Ltd. Agrabad Branch, Chittagong. | - | 110,332,307 |
| | Global Islami Bank Ltd. Khatungonj Branch, Chittagong. | - | 69,597,149 |
| | Total | 92,124,298,546 | 79,127,411,033 |
| 14.00 | Cash and Cash Equivalents | | |
| | Cash in transit | 14.01 613,424,327 | 990,106,267 |
| | Cash at bank | 14.02 2,327,086,643 | 2,804,982 |
| | Closing balance | 2,940,510,970 | 992,911,249 |
| 14.01 | Cash in transit | | |
| | Brac Bank Limited, Agrabad Branch | 3,077,864 | 13,521,166 |
| | NRBC Bank Limited, Agrabad Branch | 36,715,102 | 25,055,000 |
| | Agrani Bank Limited, Agrabad Branch | 2,545,069 | 212,786 |
| | NRB Bank Limited, Agrabad Branch | 9,277,452 | 1,839,524 |
| | One Bank Limited, Agrabad Branch | 243,619,874 | 665,273,636 |
| | Janata Bank Limited, Agrabad Branch | 318,188,966 | 284,204,155 |
| | Total | 613,424,327 | 990,106,267 |
| 14.02 | Cash at bank | | |
| | STD Account with Sonali Bank Ltd.Port Branch | 703,064,279 | 323,956,273 |
| | Cash at Bank on current Account | (354,691,508) | (323,427,502) |
| | Cash at Banks (Imprest) | 3,147,110 | 2,276,211 |
| | Cash at Bank on STD A/C(Pension) | 82,918,936 | - |
| | Cash at Bank on Corrent A/C(Pension) | 300,000 | - |
| | Cash at Bank (FC) | 1,892,347,826 | - |
| | Total | 2,327,086,643 | 2,804,982 |
| 15.00 | Capital Fund | | |
| | Opening balance | 79,672,089,706 | 73,362,383,993 |
| | Add. Appropriation of net surplus during the year as per revenue account | 6,000,000,000 | 5,500,000,000 |
| | | 85,672,089,706 | 78,862,383,993 |
| | Add. Transferred from Depreciation reserve fund | 421,265,177 | 760,997,893 |
| | | 86,093,354,883 | 79,623,381,886 |
| | Capitalization of loan | 84,505,320 | 48,707,820 |
| | Closing Balance | 86,177,860,202 | 79,672,089,706 |
| 16.00 | Reserve and Fund | | |
| | Opening balance | 52,811,995,056 | 61,562,949,841 |
| | Add. Appropriation of net surplus | 10,281,775,914 | 9,297,753,035 |
| | | 63,093,770,970 | 70,860,702,876 |
| | Payment of principal of loan taken from ADB | (84,505,320) | (48,707,820) |
| | | 63,009,265,650 | 70,811,995,056 |
| | Add: Land Acquisition of Bay Terminal and other | (46,066,018) | - |
| | | 62,963,199,632 | 70,811,995,056 |
| | Surplus money deposited to the Govt. Treasury under Finance act 04/2020 | - | (18,000,000,000) |
| | Closing balance | 62,963,199,632 | 52,811,995,056 |
| | <i>Details have been shown in Annexure-C</i> | | |
| 17.00 | Unappropriated Surplus | | |
| | Opening balance | 10,040,139,762 | 9,647,112,034 |
| | Prior year's adjustments | 258,616,695 | 284,659,026 |
| | Net surplus during the year after tax and before appropriation | 20,429,882,871 | 17,222,523,761 |
| | Appropriation of net surplus during the year | (18,856,775,914) | (17,122,753,035) |
| | Adjustment/correction in balance | - | 8,597,976 |
| | Closing balance | 11,871,863,413 | 10,040,139,762 |
| 18.00 | Fair Value Reserve on Investment in Share | | |
| | Opening Balance | (24,117,038) | (26,744,338) |
| | Unrealized Gain/(Loss) on Investment in Shares | (11,034,660) | 2,627,300 |
| | Closing balance | (35,151,698) | (24,117,038) |



| Notes | Particulars | Amount in Taka | |
|---|---|-----------------------|-----------------------|
| | | 30-Jun-24 | 30-Jun-23 |
| 19.00 Provision account | | | |
| | Opening balance | 71,018,078,947 | 65,739,412,239 |
| | Add: Charge during the year | 4,409,851,117 | 4,074,048,498 |
| | | 75,427,930,064 | 69,813,460,737 |
| | Appropriation of net surplus during the year | 2,575,000,000 | 2,325,000,000 |
| | | 78,002,930,064 | 72,138,460,737 |
| | Less: Adjusted against deletion of Assets | (553,214,115) | (359,383,897) |
| | | 77,449,715,949 | 71,779,076,840 |
| | Prior year adjustment | 45 | - |
| | Transferred to Capital Fund for Renewals and Replacement | (421,265,177) | (760,997,893) |
| | Closing balance | 77,028,450,817 | 71,018,078,947 |
| | <i>Details have been shown in Annexure-D</i> | | |
| 20.00 Long Term Loan- Net off Current Maturity | | | |
| | Opening balance | 585,619,684 | 386,292,472 |
| | Fluctuation of exchange rate | 40,482,036 | 248,035,032 |
| | Less: Payment during the year | (84,505,320) | (48,707,820) |
| | Closing balance | 541,596,400 | 585,619,684 |
| 21.00 Long Term Loan- Current Maturity | | | |
| | | 91,332,000 | 84,505,320 |
| | | 91,332,000 | 84,505,320 |
| 22.00 Creditor and Accruals | | | |
| | Payable for Goods and Services | 255,879,811 | 339,056,431 |
| | For Other Finance | 35,035,572,812 | 39,514,712,779 |
| | Total | 35,291,452,622 | 39,853,769,210 |
| 22.01 For Other Finance: | | | |
| | Provision for Income Tax | 6,788,478,192 | 5,818,650,587 |
| | Collections as Agent/Deduction at source (VAT, IT, GPF, CPF, GI, Housing Fund for Stevedoring Staff etc.) | 407,348,049 | 213,371,290 |
| | Sundry Credit Balance | 25,536,570,953 | 31,346,606,023 |
| | Sundry Credit (DWMB) Balance | 3,199,564 | 3,199,564 |
| | Advance received by Estate Branch from Parties | 14,907,752 | 14,907,752 |
| | Earnest money Received from Contractors, Suppliers etc. | 9,279,403 | 9,279,403 |
| | Security Deposits from Contractors, Suppliers etc. | 1,868,183,989 | 1,775,579,142 |
| | Provision for Unforeseen Income | 186,604,344 | 147,102,860 |
| | Un-earned Revenue | 221,000,567 | 186,016,158 |
| | Total | 35,035,572,812 | 39,514,712,779 |
| 22.01.01 Provision for Income tax | | | |
| | Opening balance | 5,818,650,587 | 5,510,000,000 |
| | Add: Addition during the year | 6,724,029,896 | 5,818,650,587 |
| | Less: Adjustment during the year | 5,754,202,291 | 5,510,000,000 |
| | Closing balance | 6,788,478,192 | 5,818,650,587 |
| 23.00 Due and Charges | | | |
| | On Vessels | 7,129,460,711 | 5,834,744,236 |
| | On Cargo | 31,992,994,311 | 32,295,501,384 |
| | Total | 39,122,455,022 | 38,130,245,620 |
| 23.01 On Vessels | | | |
| | Berth Hire Charges | 850,354,049 | 693,782,109 |
| | Crane Charges | 180,650 | 5,547,123 |
| | Gantry Crane Charges | 2,243,867,059 | 1,644,174,070 |
| | Port dues on Vessels | 2,885,768,169 | 2,491,704,634 |
| | Port dues on Country Crafts | 20,857,973 | 21,797,893 |
| | Hire of Moorings | 73,318,261 | 44,052,759 |
| | Berthing/Unberthing Charges | 56,142,493 | 48,465,456 |
| | Fees for shifting of vessels with night charge | 2,958,693 | 2,659,897 |
| | Pilotage fees | 440,017,637 | 376,007,443 |



| Notes | Particulars | Amount in Taka | |
|--------------|--|-----------------------|-----------------------|
| | | 30-Jun-24 | 30-Jun-23 |
| | Hire of Tugs | 446,680,218 | 391,662,398 |
| | Water supply | 97,865,509 | 100,783,277 |
| | Rent from Pangaon Bound Vessels | 11,450,000 | 14,107,177 |
| | Total | 7,129,460,711 | 5,834,744,236 |
| 23.02 | On Cargo | | |
| | Landing Charges | 484,112,047 | 493,553,421 |
| | Shipping Charges | 5,820,638 | 6,470,187 |
| | Removal Charges | 77,457,850 | 158,156,720 |
| | Hoisting Charges | 888,879,162 | 851,093,736 |
| | Wharf rent Charges | 661,971,205 | 1,003,923,958 |
| | Terminal Charges on Inland River Traffic | 166,975,778 | 157,548,011 |
| | River Dues Import | 3,523,020,406 | 3,401,786,094 |
| | River Dues Export | 4,179,501 | 3,806,701 |
| | River Dues Inland River Traffic | 10,909,430 | 9,726,360 |
| | Lift on/ Lift off Charges | 1,885,538,125 | 1,687,334,656 |
| | Terminal Charges on rail borne Traffic | 3,660,141 | 2,571,568 |
| | Stuffing/Unstuffing Charges | 209,070,900 | 195,329,500 |
| | Loading /Discharging Charges | 12,168,765,987 | 10,518,643,964 |
| | Storage Charges | 10,346,385,905 | 12,269,670,282 |
| | Extra Container Service Charges | 704,727,338 | 601,023,506 |
| | Transshipment / Re-shipment Charges | 1,414,884 | 692,321 |
| | Other Charges | 370,117,546 | 420,905,573 |
| | Transit Charges for ICD | 339,044,016 | 330,633,285 |
| | Income from Pangaon. | 97,749,604 | 129,339,241 |
| | Charges for Change of Status | 40,694,348 | 49,735,500 |
| | Carrier Charges(Car) | 2,499,500 | 3,556,800 |
| | Total | 31,992,994,311 | 32,295,501,384 |
| 24.00 | Operating Expenses | | |
| | Salaries and Allowances | 1,619,605,376 | 1,571,044,400 |
| | Overtime | 798,207,052 | 772,117,205 |
| | Night Shift Allowances | 78,028,930 | 81,100,040 |
| | Pilotage Allowance | 1,276,400 | 1,468,000 |
| | Rest & Recreation Allowance | 12,528,520 | 59,517,716 |
| | Risk Allowances | 475,316 | 493,523 |
| | Victualling Allowances | - | 525,140 |
| | Tiffin & Conveyance | 10,874 | 21,154 |
| | Festival Bonus | 27,794,599 | 36,320,145 |
| | Incentive Bonus | 252,718,595 | 289,417,581 |
| | Liveries and Uniforms | 29,303,066 | 30,640,429 |
| | Handling Contractors Charges | 2,398,145,048 | 2,223,062,025 |
| | Handling Contractors Charges(ICD Dhaka) | 123,568,507 | 52,696,122 |
| | Electricity Charges | 609,358,537 | 537,913,025 |
| | Water Charges | 27,477,478 | 25,007,872 |
| | Internet & Networking | 5,816,665 | 15,587,906 |
| | Postage, Telegram and Telephone | - | 818,468 |
| | Printing and stationery | - | 15,209,388 |
| | Gas Expenses | 83,382,505 | 83,164,274 |
| | Repairs and Maintenance | 3,718,947,497 | 4,494,910,298 |
| | Petrol, Oil & Lubricants | 1,599,591,109 | 1,599,981,554 |
| | Hire of Container Handling Equipment | - | 69,529,960 |
| | Compensation under Labour Law-2013 | 750,000 | 650,000 |
| | Contingencies | 3,673,072 | 2,995,526 |
| | Entertainment | 831,474 | 143,196 |
| | Depreciation | 4,334,851,117 | 3,999,048,498 |
| | Daily Allowance to Military Personnel | 10,841,428 | 11,021,401 |
| | Cleaning & Painting | 160,145,639 | 154,964,927 |
| | ICD House Rent and Dormitory Rent | 5,742,160 | 6,529,080 |
| | Honorarium for tender evaluation committee | - | 4,301,830 |

| Notes | Particulars | Amount in Taka | |
|--------------|--|-----------------------|-----------------------|
| | | 30-Jun-24 | 30-Jun-23 |
| | Loss on Fluctuation of Exchange Rate | 3,827,430 | 34,922,880 |
| | CTMS Maintenance | 4,299,595 | 70,267,593 |
| | Revenue expenses for Pangaon | 134,130,743 | 128,456,185 |
| | Outsourcing Expenses | 62,629,372 | 51,127,330 |
| | Special Bonus | 2,000 | 217,345,782 |
| | Covid-19 Related Expenditure | - | 10,718,163 |
| | Hiring Charge | 120,000,000 | - |
| | Tarrif Consultancy Fee | 540,000 | - |
| | Honorarium to Consultants | 713,762 | - |
| | Total | 16,229,213,866 | 16,653,038,616 |
| 25.00 | Administrative and General Expenses | | |
| | Salaries and Allowances | 295,893,689 | 365,052,575 |
| | Tiffin & Conveyance | 37,795 | 34,000 |
| | Liveries and Uniforms | 21,191,733 | 6,847,674 |
| | Festival Bonus | 166,342,874 | 169,275,158 |
| | Incentive Bonus | 38,231,034 | 38,657,117 |
| | Bangla Nabobarsha Bonus | 19,147,396 | 19,818,309 |
| | TA /DA | 17,553,902 | 12,443,751 |
| | Honorarium | 7,910,108 | 14,702,596 |
| | Group Insurance | 26,812,308 | 26,659,594 |
| | Hospital Expenses | 289,255,243 | 257,968,760 |
| | Bad Debts Provision-General | 25,000,000 | 25,000,000 |
| | Insurance Provision-General | 50,000,000 | 50,000,000 |
| | Printing and Stationery | 44,390,500 | 28,628,736 |
| | Amortization of Intangible Assets | 114,239,071 | 114,239,071 |
| | Amortization of Preparatory Expenses for Projects | 21,814,223 | - |
| | Pension and Gratuity | 1,394,469,010 | 1,320,000,000 |
| | Postage, Telegram and Telephone | 780,739 | 213,062 |
| | Advertisement and Publicity | 28,924,976 | 60,431,080 |
| | Municipal Tax | 405,000,000 | 405,000,000 |
| | Civil Defense Expenses (Port Ansar and Scouts) | 284,004,074 | 275,055,809 |
| | Audit Fees | 665,000 | 45,000 |
| | Legal and Consultancy Fees | 4,074,645 | 11,384,632 |
| | Books and Periodicals | 2,561,073 | 438,342 |
| | Training | 9,276,305 | 24,992,538 |
| | Entertainment | 9,103,233 | 6,358,773 |
| | Bank Charges | 40,600,885 | 40,000,248 |
| | Welfare and statutory expenses | 29,297,574 | 19,341,364 |
| | Sports /Recreation | 10,000,000 | 10,000,000 |
| | Port Promotion Expenses | 89,976,044 | 13,612,679 |
| | Contingencies | 3,257,337 | 2,616,878 |
| | Land Development Tax | 23,111,609 | 23,111,609 |
| | Contribution to Benevolent and staff fund | 4,000,000 | - |
| | Expenses of Eviction | 93,902 | 127,093 |
| | GPF Contribution | 135,952,174 | 97,862,146 |
| | Payment to National Exchequer | 1,000,000,000 | 800,000,000 |
| | Entertainment for selection Committee. | - | 1,007,378 |
| | Examination expenses for Recruitment. | 5,993,623 | 626,042 |
| | Participation in Development Fair (Chattogram Division) | 1,805,698 | - |
| | Linen, Cockerries & Others House Holds for Dhaka & Chattogram Rest House | 1,489,455 | 1,487,664 |
| | Celebration of National Day | 14,011,050 | 4,595,163 |
| | Contribution to Labour Welfare Fund | 58,891,238 | - |
| | Adjustment of Pre-Payment | 151,919,001 | 127,293,220 |
| | Total | 4,847,078,521 | 4,374,928,061 |
| 26.00 | Finance Expense | | |
| | Interest on Loan | 33,011,318 | 36,299,897 |
| 27.00 | Non-Operating Income | | |
| | Upfront Fee | 2,036,000,000 | - |
| | Interest Income | 6,074,072,589 | 5,117,890,986 |



| Notes | Particulars | Amount in Taka | |
|--------------|---|-----------------------|-----------------------|
| | | 30-Jun-24 | 30-Jun-23 |
| | Profit/(Loss) on Sale of Operating Assets 27.02 | 27,703,844 | 19,750,900 |
| | Miscellaneous Income 27.04 | 393,886,909 | 481,991,770 |
| | Rent on Land | 649,580,144 | 639,394,177 |
| | Total | 9,181,243,486 | 6,259,027,833 |
| 27.01 | Interest Income | | |
| | Interest Accrued on Investment in Fixed Deposit with Bank (with Pension Fund) | 6,074,072,589 | 5,117,890,986 |
| | Total | 6,074,072,589 | 5,117,890,986 |
| 27.02 | Profit/(Loss) on Sale of Operating Assets | | |
| | Sales | 27,703,844 | 22,775,994 |
| | Written down value 27.03 | - | (3,025,094) |
| | Cost of sales | 27,703,844 | 19,750,900 |
| 27.03 | Written Down Value | | |
| | Delation During the Year | - | 362,408,991 |
| | Accumulated Depreciation | - | (359,383,897) |
| | Total | - | 3,025,094 |
| 27.04 | Miscellaneous Income | | |
| | School fees | 482,150 | 945,580 |
| | Recovery from Diet charge | 1,320 | 1,939 |
| | Security Income | 143,277,972 | 131,286,110 |
| | Fines and Forfeiture | 37,708,764 | 155,031,507 |
| | Recoveries of Electric Charges Employees | 18,088,666 | 19,153,491 |
| | Recoveries of Electric Charges Outsider | 30,635,987 | 30,496,711 |
| | Hire of Chain Testing Shop | 2,083,102 | 1,301,291 |
| | Hire of Mechanical Equipment | 917,793 | 1,033,773 |
| | Miscellaneous Receipt | 106,479,731 | 105,858,350 |
| | Recovery of Gas Charges from Employees | 33,329,058 | 32,388,318 |
| | Enlistment & Renewal fee | 12,431,500 | 4,494,700 |
| | Application Fee | 8,450,866 | - |
| | Total | 393,886,909 | 481,991,770 |
| 28.00 | Unrealized Foreign Exchange Loss | | |
| | Closing balance (4.5898*1,000,000*118) | 541,596,400 | - |
| | Less: As per previous year (4.5898*1,000,000*109.18) | 501,114,364 | - |
| | Total | 40,482,036 | - |
| 29.00 | Provision for Income Tax | | |
| | Charge during the year | 6,788,478,192 | 5,818,650,587 |
| | Less: Previous year over provision | 64,448,296 | - |
| | Total | 6,724,029,896 | 5,818,650,587 |
| 30.00 | Net Surplus Appropriations | | |
| | Transfer to Capital Fund | 6,000,000,000 | 5,500,000,000 |
| | Transfer to Revenue Reserve Fund | 8,000,000,000 | 7,500,000,000 |
| | Transfer to Sinking Fund | 100,000,000 | 50,000,000 |
| | Transfer to Bad Debt Provision Account | 25,000,000 | 25,000,000 |
| | Transfer to Self Insurance Provision Account | 50,000,000 | 50,000,000 |
| | Transfer to Depreciation Provision Account | 2,500,000,000 | 2,250,000,000 |
| | Transfer to Pension Fund | 2,181,775,914 | 1,747,753,035 |
| | Adjustment/Correction in balance | - | (8,597,977) |
| | Unappropriated surplus for this year | 1,573,106,957 | 108,368,703 |
| | Total | 20,429,882,871 | 17,222,523,761 |



Chittagong Port Authority
Schedule of Property, Plant & Equipment
As on 30 June 2024

Annexure - A

| Particulars | Cost/Revaluation | | | | Accumulated Depreciation | | | Written down value as on 30.06.2024 |
|--|----------------------------------|--------------------------|--------------------------|----------------------------------|----------------------------------|--------------------------|--------------------------|-------------------------------------|
| | Opening balance as on 01.07.2023 | Addition during the year | Deletion during the year | Closing balance as on 30.06.2024 | Opening balance as on 01.07.2023 | Addition during the year | Deletion during the year | |
| | Taka | Taka | Taka | Taka | Taka | Taka | Taka | Taka |
| Land | 1,699,180,053 | 137,273,408 | - | 1,836,453,461 | - | - | - | 1,836,453,461 |
| Cargo Handling Equipment | 12,208,889,784 | 121,475,896 | 294,264,864 | 12,036,100,816 | 9,584,089,029 | 529,888,694 | 294,264,864 | 9,819,712,859 |
| Jetties, Slipway and other Structure | 11,154,982,240 | 1,348,630,558 | - | 12,503,612,798 | 4,844,996,415 | 403,740,533 | - | 5,248,736,948 |
| Building, Sheds and other Construction | 25,302,706,688 | 2,600,055,682 | - | 27,902,762,370 | 9,354,562,501 | 1,459,599,449 | - | 10,814,161,950 |
| Plant and Machinery | 3,743,529,615 | 174,386,275 | 9,890,039 | 3,908,025,851 | 3,110,458,980 | 163,656,022 | 9,890,039 | 3,264,224,963 |
| Tugs, Vessels and Launches | 6,552,859,912 | 409,348,374 | 246,894,097 | 6,715,314,189 | 3,605,236,327 | 320,883,438 | 246,894,097 | 3,036,088,521 |
| Mooring, Pontoon Dredger and Floating Cranes | 6,341,369,553 | 351,007,860 | - | 6,692,377,413 | 3,999,720,609 | 442,121,270 | - | 4,441,841,879 |
| Electrical Installation | 5,098,543,201 | 876,188,904 | - | 5,974,732,105 | 2,961,137,330 | 411,660,203 | - | 3,372,797,533 |
| Motor Vehicles | 1,043,627,439 | 33,456,806 | 1,463,013 | 1,075,621,232 | 554,052,235 | 98,478,748 | 1,463,013 | 424,553,262 |
| Furniture, Fixtures and Office Equipments | 329,148,867 | 68,572,295 | - | 397,721,162 | 207,856,237 | 35,877,847 | - | 233,644,084 |
| Other Assets | 2,759,739,478 | 135,635,840 | 1,162,758 | 2,894,212,560 | 1,215,459,141 | 360,479,532 | 702,103 | 1,575,236,570 |
| Container Handling Equipment | 507,533,630 | 21,627,950 | - | 529,161,580 | 52,779,403 | 108,465,381 | - | 161,244,784 |
| Balance as on 30 June 2024 | 76,742,110,459 | 6,277,659,848 | 553,674,771 | 82,466,095,536 | 39,490,348,207 | 4,334,851,117 | 553,214,115 | 43,271,985,209 |
| | | | | | | | | 39,194,110,328 |

As on 30 June 2023

| Particulars | Cost/Revaluation | | | | Accumulated Depreciation | | | Written down value as on 30.06.2023 |
|--|----------------------------------|--------------------------|--------------------------|----------------------------------|----------------------------------|--------------------------|--------------------------|-------------------------------------|
| | Opening balance as on 01.07.2022 | Addition during the year | Deletion during the year | Closing balance as on 30.06.2023 | Opening balance as on 01.07.2022 | Addition during the year | Deletion during the year | |
| | Taka | Taka | Taka | Taka | Taka | Taka | Taka | Taka |
| Land | 788,070,166 | 911,109,887 | - | 1,699,180,053 | - | - | - | 1,699,180,053 |
| Cargo Handling Equipment | 12,264,473,692 | 45,397,427 | 100,981,335 | 12,208,889,784 | 9,023,855,880 | 661,214,484 | 100,981,335 | 9,584,089,029 |
| Jetties, Slipway and other Structure | 10,042,811,424 | 1,112,170,816 | - | 11,154,982,240 | 4,498,754,821 | 346,241,594 | - | 4,844,996,415 |
| Building, Sheds and other Construction | 20,898,775,406 | 4,403,931,282 | - | 25,302,706,688 | 8,064,884,675 | 1,289,677,826 | - | 9,354,562,501 |
| Plant and Machinery | 3,420,187,231 | 327,486,421 | 4,144,037 | 3,743,529,615 | 2,881,535,540 | 233,067,477 | 4,144,037 | 3,110,458,980 |
| Tugs, Vessels and Launches | 6,183,536,700 | 565,261,112 | 195,937,900 | 6,552,859,912 | 3,529,339,796 | 271,834,431 | 195,937,900 | 3,605,236,327 |
| Mooring, Pontoon Dredger and Floating Cranes | 5,734,196,412 | 615,423,141 | 8,250,000 | 6,341,369,553 | 3,635,871,140 | 372,099,469 | 8,250,000 | 3,999,720,609 |
| Electrical Installation | 4,442,020,874 | 664,930,907 | 8,408,580 | 5,098,543,201 | 2,643,356,302 | 326,189,608 | 8,408,580 | 2,961,137,330 |
| Motor Vehicles | 928,647,680 | 159,656,219 | 44,676,460 | 1,043,627,439 | 516,906,716 | 78,796,885 | 41,651,366 | 554,052,235 |
| Furniture, Fixtures and Office Equipments | 285,407,466 | 43,741,401 | - | 329,148,867 | 177,137,886 | 30,718,351 | - | 207,856,237 |
| Other Assets | 2,327,678,905 | 432,071,252 | 10,679 | 2,759,739,478 | 879,040,850 | 336,428,970 | 10,679 | 1,215,459,141 |
| Container Handling Equipment | 422,235,223 | 85,298,407 | - | 507,533,630 | - | 52,779,403 | - | 52,779,403 |
| Balance as on 30 June 2023 | 67,738,041,179 | 9,366,478,272 | 362,408,991 | 76,742,110,459 | 35,850,683,606 | 3,999,048,498 | 359,383,897 | 39,490,348,207 |
| | | | | | | | | 37,251,762,253 |

Chittagong Port Authority
Schedule of Capital Works in Progress
As on 30 June 2024

| Name of Projects | Amount in Taka | |
|--|-----------------------|-----------------------|
| | 30-Jun-24 | 30-Jun-23 |
| 01. Shifting & RE-Construction of Service Jetty | 827,611,206 | 827,611,206 |
| 02. Procurement of equipments for NCT CPA. | 10,813,769,060 | 10,813,769,060 |
| 03. Preparatory Expenses of Bay Terminal including Consultancy | 5,093,912,646 | 5,003,043,458 |
| 04. Navigability enhancement in Karnophuli River by dredging from Sadaghat to Bakaliar Char | 2,962,810,925 | 4,078,080,718 |
| 05. Techno-Economical Feasibility Study of Mirasarai/Sitakunda | 101,570,998 | 101,570,998 |
| 06. Strategic Floating Harbour at outer Anchorage. | - | 109,071,115 |
| 07. Film on Liberation War | 13,071,496 | 13,071,496 |
| 08. Procurement of 2 Nos. Mobile Harbour Crane | 954,294,000 | 954,294,000 |
| 09. Construction of New Mooring Overflow Container Yard | 843,225,000 | 843,225,000 |
| 10. Procurement of 02 (Two) Nos. Tug Boat (70 ton BP/5000 BHP) | 1,886,194,320 | 1,886,194,320 |
| 11. Construction of 2nd overflow Yard at old Dock Labour Colony of CPA. | 783,768,800 | 783,768,800 |
| 12. Const. of (150 bed) Hospital | 35,707,004 | 35,707,004 |
| 13. Matarbari Port Development Project | 3,682,383,023 | 3,608,702,342 |
| 14. Procurement of Necessary Equipment for various Yards and Terminal for Chittagong Port. | 10,162,253,835 | 8,356,500,571 |
| 15. Construction of Sitakunda Terminal | 3,705,000 | 3,705,000 |
| 16. Container Handling Equipment | 55,583,345 | 65,433,345 |
| 17. Installation of Container Scanner at Export gate to implement ISPS Code in Chittagong Port | 858,935,200 | 858,935,200 |
| 18. Procurement of Gantry Crane with Container Handling Equipment | 164,872 | 164,872 |
| 19. ICT at Pangaon | 579,891,051 | 557,497,278 |
| 20. Patenga Container Terminal (PCT) | 13,150,206,373 | 13,150,206,373 |
| 21. Karnafully Container Terminal (KCT) | 56,390,000 | 56,390,000 |
| 22. Vessel Traffic Management Inf. System CPA (VTMIS) | 35,756,218 | 35,756,218 |
| 23. Capital Dredging | 2,539,048,779 | 2,539,048,779 |
| 24. NCT Op. & Mgt SOT Project | 1,820,534 | 1,820,534 |
| 25. Procurement of Handling Equipment for NCT. | 6,926,000 | 6,926,000 |
| 26. NCT Back-up Facilities behind Berth No. 4 & 5 | 1,234,658,190 | 1,234,658,190 |
| 27. Construction of Heavy Lift Cargo Jetty | 117,300 | - |
| 28. Others | 16,967,196,968 | 19,253,837,799 |
| Total | 73,650,972,142 | 75,178,989,676 |

Annexure-B



Chittagong Port Authority
Schedule of Reserve Fund
As on 30 June 2024

Annexure-C

| Particulars | Sinking Fund | | Revenue Reserve Fund | | Pension Fund | | Total as on 30-06-2024 | | Total as on 30-06-2023 | |
|--|--------------|--|----------------------|--|----------------|--|------------------------|--|------------------------|--|
| | Taka | | Taka | | Taka | | Taka | | Taka | |
| Opening Balance | 157,634,937 | | 21,451,245,472 | | 31,203,114,647 | | 52,811,995,056 | | 61,562,949,841 | |
| Add. Appropriation of net surplus during the year as per Revenue Account | 100,000,000 | | 8,000,000,000 | | 2,181,775,914 | | 10,281,775,914 | | 9,297,753,035 | |
| Payment of principal of loan taken from ADB | 257,634,937 | | 29,451,245,472 | | 33,384,890,561 | | 63,093,770,970 | | 70,860,702,876 | |
| Payment for Land Acquisition of Bay Terminal and Other | (84,505,320) | | - | | - | | (84,505,320) | | (48,707,820) | |
| Surplus money deposited to the Govt. Treasury under Finance act 04/2020 | - | | (46,066,018) | | - | | (46,066,018) | | - | |
| Closing Balance | 173,129,617 | | 29,405,179,454 | | 33,384,890,561 | | 62,963,199,632 | | (18,000,000,000) | |
| | | | | | | | | | 52,811,995,056 | |



Chittagong Port Authority
Schedule of Provision Account
As on 30 June 2024

Annexure-D

| Particulars | Depreciation Provision Account | | | Bad debt provision account | Self insurance provision account | Total as on 30-06-2024 |
|--|--------------------------------|---------------------------|----------------|----------------------------|----------------------------------|------------------------|
| | Accumulate Depreciation | Depreciation fund account | Total | | | |
| | | | Taka | | | |
| Balance as on 01 July 2023 | 39,490,348,162 | 27,314,795,878 | 66,805,144,040 | 1,168,846,948 | 3,044,087,959 | 71,018,078,947 |
| Add: Provided/charge during the year | 4,334,851,117 | - | 4,334,851,117 | 25,000,000 | 50,000,000 | 4,409,851,117 |
| Transferred to Capital Fund for Renewals and Replacement | 43,825,199,279 | 27,314,795,878 | 71,139,995,157 | 1,193,846,948 | 3,094,087,959 | 75,427,930,064 |
| Appropriation of net surplus during the year | - | (421,265,177) | (421,265,177) | - | - | (421,265,177) |
| Prior year adjustment | 45 | 2,500,000,000 | 2,500,000,000 | 25,000,000 | 50,000,000 | 2,575,000,000 |
| Adjustment against deletion of assets | (553,214,115) | - | 45 | - | - | 45 |
| Balance as on 30 June 2024 | 43,271,985,209 | 26,893,530,701 | 73,218,729,980 | 1,218,846,948 | 3,144,087,959 | 77,028,450,817 |



Chittagong Port Authority
Schedule of Repairs & Maintenance

Annexure - E

| SL. No. | Particulars | Amount 30/06/2024 | Amount 30/06/2023 |
|---------|--|----------------------|----------------------|
| 1 | Houser Boat | - | 2,220,222 |
| 2 | Tarpaulin Cover | 3,490,750 | - |
| 3 | R/M Of Vtmis | 77,284,307 | 100,000,000 |
| 4 | R/M Container Handling Equ. | 1,373,912,649 | 1,198,581,023 |
| 5 | Maintenance Of Server And Computerized Data Management And Networking System | - | 3,508,099 |
| 6 | R/M Of Ship'S Deck Equipment | 29,683,781 | 25,908,664 |
| 7 | R/M Of Ship'S Shafting | 60,999,908 | 37,500,000 |
| 8 | R/M Electrical Workshop | 66,299 | 102,937 |
| 9 | Crane (Electrical) | - | - |
| 10 | Maintenance Of Matarbari Channel Equipments | 2,509,509 | 4,027,191 |
| 11 | R/M Of Fire Fighting Dhaka Icd | - | 597,039 |
| 12 | R/M Dredger & Flotilla | 25,000,000 | 14,844,871 |
| 13 | R/M Barges | 1,899,208 | 69,863,223 |
| 14 | R/M Marine Workshop | 9,448,470 | 25,000,000 |
| 15 | R/M Baggage Scanning Machine, Arch-Way Metal Detector | 2,414,550 | 26,408,301 |
| 16 | Automatic Gate Access Control Systems | 990,000 | - |
| 17 | R/M Mechanical Equip. (Mech. W.Shop) | 273,461,416 | 251,323,782 |
| 18 | R/M Motor Vehicles | 10,000,000 | 124,334,770 |
| 19 | R/M Of Fuel Tank And Despensing Unit | - | 1,498,933 |
| 20 | R/M Fire Fighting Equipment | 9,699,931 | 6,980,468 |
| 21 | R/M Norman Point Light House | 1,000,000 | - |
| 22 | Patenga Beacon Light House | 3,166,061 | 2,106,796 |
| 23 | R/M Jetties | 59,520,389 | 32,890,488 |
| 24 | R/M Boat Licence Office | 505,839 | 1,569,669 |
| 25 | R/M River Training Works | 94,642,611 | 69,433,157 |
| 26 | R/M Other Roads & Bridges | 44,935,692 | 91,114,757 |
| 27 | R/M Residential Building (Civil) | 41,159,460 | 24,150,923 |
| 28 | R/M Of Yards | 3,086,247 | 6,306,806 |
| 29 | R/M Service Building (Civil) | 16,190 | 29,740 |
| 30 | R/M Office Equipment & Furniture | 3,979,600 | 2,231,400 |
| 31 | R/M Water Supply | 2,255,670 | 4,949,263 |
| 32 | R/M Electric Sub Station | 85,491 | 132,301 |
| 33 | Spares For Navigational Equipment For Chennel Light & Light House | 2,712,600 | 2,100,000 |
| 34 | R/M Residential Building | 998,300 | 1,494,500 |
| 35 | R/M Radio Telephone Equip. | - | 4,782,096 |
| 36 | R/M Of Overhauling Engine | 59,673,604 | 40,000,000 |
| 37 | R/M River Lighting | 7,015,515 | 2,534,695 |
| 38 | R/M Of Training Equipment | 1,984,990 | - |
| 39 | R/M Mooring Buoys & Materials | 3,000,000 | 2,625,000 |



Chittagong Port Authority
Schedule of Repairs & Maintenance

Annexure - E

| SL. No. | Particulars | Amount 30/06/2024 | Amount 30/06/2023 |
|---------|--|----------------------|----------------------|
| 40 | R/M Tug & Vessel | 230,857,153 | 329,512,269 |
| 41 | Replenishment Of Ship Store | 39,954,400 | 31,500,000 |
| 42 | R/M Auto Tide Gauge | 12,210,005 | 16,500,004 |
| 43 | Id Card Printing Materials | - | 294,750 |
| 44 | R/M CCTV Fire Alarm & Public System | 49,442,025 | 29,335,822 |
| 45 | R/M Spare Parts For CPA Vesel | 24,904,486 | 79,461,600 |
| 46 | R/M Of Bouya Laying Vessel | 28,068,825 | 21,000,000 |
| 47 | R/M Cartography Equipment | 3,500,000 | 3,681,153 |
| 48 | Steel & Wooden Furniture | - | 296,500 |
| 49 | Safty & Fire Equipment Craft | 10,000,000 | 9,820,000 |
| 50 | Ship Registration | 5,184,000 | 23,319,010 |
| 51 | Dredging In Coastal Belt Of Bay Of Bengal | 31,977,486 | 50,000,000 |
| 52 | R/M Transit Shed & Ware House | 6,710,767 | 10,853,615 |
| 53 | R/M Electrical Maters Equipment | 31,071,409 | 26,174,437 |
| 54 | R/M Air Cooler Machine Etc. | 5,249,953 | 6,760,087 |
| 55 | R/M Khanak | 11,992,645 | 4,606,928 |
| 56 | Supply Of Thatching Building | 251,660 | 444,452 |
| 57 | R/M Office Sheds & Other Service Bldg. | 73,861,821 | 73,803,001 |
| 58 | R/M Dredging | 73,556,199 | 179,999,996 |
| 59 | R/M Channel Light Bouya | 1,500,000 | - |
| 60 | R/M Royalty & Licence Fee | 4,538,475 | 4,575,965 |
| 61 | R/M Dredging Navigational Channel | 339,724,803 | 883,835,870 |
| 62 | R/M Isps Maintenance | 9,129,604 | 10,728,571 |
| 63 | R/M Mobile Scanner | - | 183,000 |
| 64 | R/M Tonner, Ribbon For Printer | 19,132,520 | 20,067,414 |
| 65 | R/M Computer Operating & Maintenance | 14,851,987 | 23,402,842 |
| 66 | Honorarium To Consultants | - | 15,389,958 |
| 67 | R/M Of Furniture (Audit) | - | 29,145 |
| 68 | Expenditure For Emergency Situation And Disaster Management | 493,363 | 192,283 |
| 69 | R/M Computer Paper For Pass Section | - | 279,680 |
| 70 | Oily Waste Recept Facility | 2,023,348 | 3,150,000 |
| 71 | R/M Cont. Deck Mach Craft & Vessel | 119,543,795 | 101,591,336 |
| 72 | R/M Exp. For Bringing Damage & | 99,999,400 | 100,000,000 |
| 73 | R/M Of Arm License Renewal Fee | 2,200,000 | 1,499,716 |
| 74 | Repairing Of Arms | 832,250 | 389,500 |
| 75 | Isps Training Exercise And Drill | 1,805,855 | 2,222,390 |
| 76 | R/M Of Derusting & Paint Works Of Crafts | 19,925,000 | 10,500,000 |
| 77 | R/M Of Diving Equipment | 2,180,000 | - |
| 78 | Purchase Of Thatching Materials | - | 99,227 |
| 79 | R/M Of Filter Chemical And Other Accessories For Water Treatment Plant | 54,245,082 | - |

Chittagong Port Authority
Schedule of Repairs & Maintenance

Annexure - E

| SL. No. | Particulars | Amount 30/06/2024 | Amount 30/06/2023 |
|---------|--|----------------------|----------------------|
| 80 | M.S. Plate & Angle For Barges | 72,334,096 | 114,375,997 |
| 81 | R/M Of Flotilla & Slipway | 17,613,604 | 18,651,366 |
| 82 | Oil Spill Despersand & Foam Chemical | - | 10,481,300 |
| 83 | R/M Of Drain Within Port Area | 9,902,673 | - |
| 84 | R/M Of Repowering Of Craft And Vessels | 39,170,250 | 35,000,000 |
| 85 | R/M Of Pontoon Jetties & Mooring | 38,409,521 | 59,750,000 |
| | Total | 3,718,947,497 | 4,494,910,298 |



**Chittagong Port Authority
Schedule of Hospital Expenses**

Annexure -F

| SL. No. | Particulars | Amount 30/06/2024 | Amount 30/06/2023 |
|---------|--|----------------------|----------------------|
| 01 | Medicine | 218,826,967 | 206,874,372 |
| 02 | Anti-Cancer Drug & Vaccine | 2,824,797 | 2,422,717 |
| 03 | Hepatitis -B Vaccine & Other Medicine | 490,324 | 554,080 |
| 04 | Thalassamia Medicine | 429,470 | 723,430 |
| 05 | Specialist Fee | 4,734,307 | 5,625,454 |
| 06 | Diet Charges | 9,336,211 | 5,108,344 |
| 07 | Sanitary & Conservancy | 21,221,455 | 17,104,305 |
| 08 | Hospital Linen (Washing & Chemicals) | 5,679,732 | 4,135,574 |
| 09 | T.B. Sanitorium & other Hospitals | - | 70,000 |
| 10 | Cleaning of Septic Tank | 703,190 | - |
| 11 | Blood bank | 156,390 | 166,250 |
| 12 | Surgical Instrument & other Appliances | 24,727,400 | 14,686,734 |
| 13 | Repair of Hospital Furniture | 125,000 | 497,500 |
| | Total | 289,255,243 | 257,968,760 |

