



Chittagong Port Authority
Bandar Bhaban, Chittagong - 4100.

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

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Chartered Accountants
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Eastern View (10th Floor)
Fakirapool. Dhaka.

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**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.

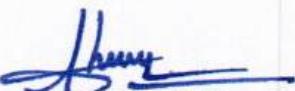
As a part of audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit.

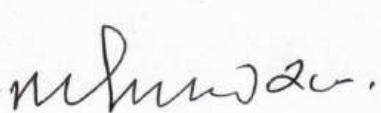
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

- 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.



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 Fakhrul Alam Patwary, FCA
Managing Partner
M. Z. Islam & Co.
Chartered Accountants
ICAB Enrolment No. 1249
DVC: 2412311249A5579547


Md. Abdus Satter Sarkar, FCA
Partner
Mahfel Huq & Co.
Chartered Accountants
ICAB Enrolment No. 1522
DVC: 2412301522A5636414

Place: Dhaka
Dated: 30.12.2024



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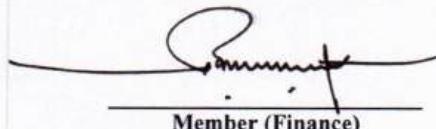


**Chittagong Port Authority
Statement of Financial Position
As at 30 June 2024**

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	

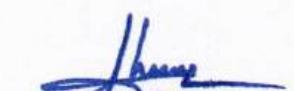
The annexed notes form an integral part of these financial statements


C. F. & A. O.


Member (Finance)


Chairman

Signed in terms of our separate report of even date

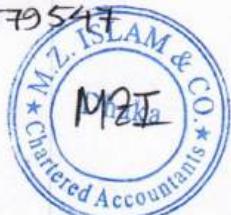

Mohammad Fakhrul Alam Patwary, FCA
Managing Partner

M. Z. Islam & Co.
Chartered Accountants

ICAB Enrolment No. 1249

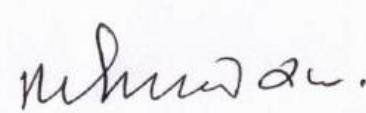
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Place: Dhaka
Dated: 30.12.2024



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Md. Abdus Satter Sarkar, FCA
Partner

Mahfel Huq & Co.
Chartered Accountants

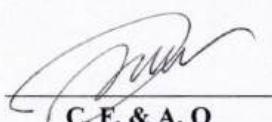
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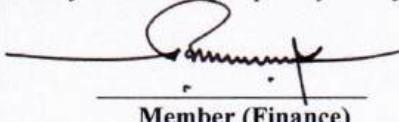
Chittagong Port Authority
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2024

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)

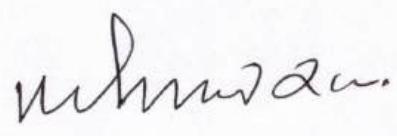


Chairman

Signed in terms of our separate report of even date


Mohammad Fakhrul 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 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	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															
Appropriation of net surplus during the year to fund account	6,000,000,000		100,000,000	8,000,000,000	2,181,775,914	(11,034,660)	20,429,882,871	(16,281,775,914)							
Unrealized Gain/(Loss) on Investment in Shares														(11,034,660)	
Transferred from Depreciation provision account	421,265,177		(84,505,320)	-	-	-	-							(2,575,000,000)	
Payment of principal of Govt. Loan (ADB/CPTFP)			84,505,320	-	-	-	-							(2,575,000,000)	
Capitalization of Loan															
Payment for Land Acquisition of Bay Terminal and other															
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	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)
Prior years' adjustments made during the year 2022-2023														284,659,026
Net surplus during the year after tax and before appropriation														
Appropriation of net surplus during the year to fund account	5,500,000,000		50,000,000	7,500,000,000	1,747,753,035	-								
Appropriation of net surplus during the year to provision account														(14,797,753,035)
Unrealized Gain/(Loss) on Investment in Shares														(2,325,000,000)
Transferred from Depreciation provision account	760,997,893		(48,707,820)	-	-	-	-	2,627,300	-					2,627,300
Payment of principal of Govt. Loan (ADB/CPTFP)	48,707,820		-	-	-	-	-	-						(48,707,820)
Capitalization of Loan														
Adjustment/Correction in balance														8,597,976
Surplus money deposited to the Govt. Treasury under Finance														(18,000,000,000)
Act 04/2020	-		-					-						
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						

Member (Finance)

C. F. & A. O.




Member (Finance)

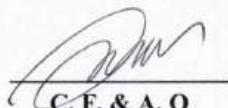

Chairman



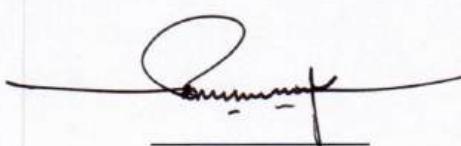


**Chittagong Port Authority
Statement of Cash Flows**
For the year ended 30 June 2024

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 form Sale of Fixed Assets	27,703,844	19,750,900
Net cash used in investing activities	(24,160,726,111)	550,203,836
C. Cash flows from financing activities		
Payment to the Govt. Treasury under finance act 04/2020	-	(18,000,000,000)
Payment of principal of foreign loan	(84,505,320)	(48,707,820)
Net cash generated from financing activities	(84,505,320)	(18,048,707,820)
Net increase in cash & 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.

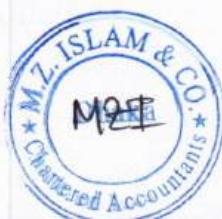
2.50 Use of estimate and judgments

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.

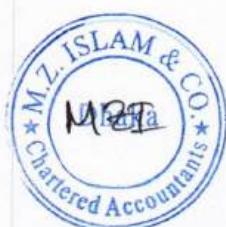
When significant parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

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.

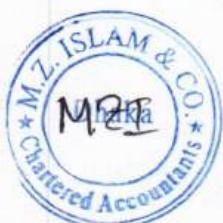
5.20 Impairment

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.

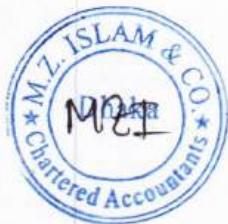
ii) Figures in bracket denote negative.



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
	<i>Details have been shown in Annexure-A</i>		
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
	<i>Details have been shown in Annexure-B</i>		
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	1,859,018,636	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
	Deposits	12.03	35,258,671
	Prepayments	12.04	325,227,192
	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		175,345,144
	Advance for supplies and Services		109,564,485
	House Building & Other Adv. To Employees		48,924,604
	Advance to CPF Fund		31,766
	Advances-others		7,240,636,665
	Advance Income Tax	12.02	7,043,179,440
	Closing balance	14,617,682,326	14,440,483,861
12.02	Advance Income Tax		
	Opening Balance		6,825,996,216
	Add: Addition during the year		5,971,385,515
	Less: Adjustment during the year		5,754,202,291
	Closing balance	7,043,179,440	6,825,996,216
12.03	Deposits		
	Opening balance		35,258,671
	Add: Addition during the year		-
			10,000,000
	Less: Adjustment during the year		35,258,671
	Closing balance	35,258,671	35,258,671
12.04	Prepayments		
	Opening balance		470,146,192
	Addition during the year		9,996,000
			480,142,192
	Adjustment during the year		(154,915,000)
	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	-
	Adjustment during the year	109,071,115	-
	Closing balance	(21,814,223)	-
		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
	Encashed during the year	99,742,504,573	96,085,623,798
	Closing balance	(7,618,206,027)	(16,958,212,765)
13.01	Fixed Deposit Receipt	13.01	92,124,298,546
	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 Avenue 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., Andarkillah 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 Avenue 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 Nijam 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, Khatungonj 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., Khatungonj 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. Khatungonj 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

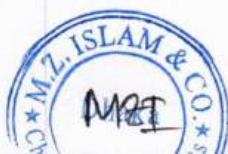


Notes	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
	Union Bank Ltd. Muradpur Branch,	100,000,000	-
	Union Bank Ltd. D.T. Road Branch,	100,000,000	-
	Union Bank Ltd. Bahaddarhat Branch,	100,000,000	-
	United Commercial Bank Ltd, Agrabad Branch	750,000,000	700,000,000
	United Commercial Bank Ltd, 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., Khatungonj 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, Khatungonj 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>17.00</i>	<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	22.01.01	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	23.01	7,129,460,711	5,834,744,236
On Cargo	23.02	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

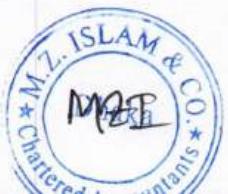
Landing Charges	484,112,047	493,553,421
Shipping Charges	5,820,638	6,470,187
Removal Charges	77,457,850	158,156,720
Hoisting Charges	888,879,162	851,093,736
Wharf rent Charges	661,971,205	1,003,923,958
Terminal Charges on Inland River Traffic	166,975,778	157,548,011
River Dues Import	3,523,020,406	3,401,786,094
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, Cockeries & 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
	Miscellaneous Income	27.04	393,886,909
	Rent on Land		649,580,144
	Total		9,181,243,486
27.01	Interest Income		6,259,027,833
	Interest Accrued on Investment in Fixed Deposit with Bank (with Pension Fund)		6,074,072,589
	Total		5,117,890,986
27.02	Profit/(Loss) on Sale of Operating Assets		6,074,072,589
	Sales		27,703,844
	Written down value	27.03	-
	Cost of sales		19,750,900
27.03	Written Down Value		3,025,094
	Deletion During the Year		-
	Accumulated Depreciation		-
	Total		362,408,991
			(359,383,897)
27.04	Miscellaneous Income		3,025,094
	School fees		482,150
	Recovery from Diet charge		1,320
	Security Income		143,277,972
	Fines and Forfeiture		37,708,764
	Recoveries of Electric Charges Employees		18,088,666
	Recoveries of Electric Charges Outsider		30,635,987
	Hire of Chain Testing Shop		2,083,102
	Hire of Mechanical Equipment		917,793
	Miscellaneous Receipt		106,479,731
	Recovery of Gas Charges from Employees		33,329,058
	Enlistment & Renewal fee		12,431,500
	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
	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
	Transfer to Revenue Reserve Fund		8,000,000,000
	Transfer to Sinking Fund		100,000,000
	Transfer to Bad Debt Provision Account		25,000,000
	Transfer to Self Insurance Provision Account		50,000,000
	Transfer to Depreciation Provision Account		2,500,000,000
	Transfer to Pension Fund		2,181,775,914
	Adjustment/Correction in balance		-
	Unappropriated surplus for this year		1,573,106,957
	Total		20,429,882,871
			17,222,523,761



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

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	Closing balance as on 30.06.2023	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	
and									
Air cargo Handling Equipment									
Building, Shipway and other Structure									
Building, Sheds and other Construction	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	1,699,180,053
Plant and Machinery	10,042,811,424	1,112,170,816	-	11,154,982,240	4,498,754,821	346,241,594	-	4,844,996,415	2,674,800,755
Plant and Machinery	20,898,775,406	4,403,931,282	-	25,302,706,688	8,064,884,675	1,289,677,826	-	9,354,562,501	6,309,985,825
Tugs, Vessels and Launches	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	15,948,144,187
Mooring, Pontoon Dredger and Floating Cranes	6,183,536,700	565,261,112	195,937,900	6,552,859,912	3,259,339,796	271,834,431	195,937,900	3,605,236,327	633,070,635
Electrical Installation	5,734,196,412	8,250,000	615,423,141	6,341,369,553	3,635,871,140	82,099,469	8,250,000	3,999,720,609	2,947,623,585
Motor Vehicles	4,442,020,874	664,930,907	8,408,580	5,098,543,302	2,643,356,302	326,189,608	8,408,580	2,961,137,330	2,341,648,944
Furniture, Fixtures and Office Equipments	928,647,680	159,656,219	44,676,460	1,043,527,439	516,906,716	78,796,885	41,651,366	554,052,235	489,875,204
Other Assets	285,407,466	43,741,401	-	329,148,867	177,137,886	30,718,351	-	207,856,237	121,292,630
Container Handling Equipment	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	1,544,280,337
Balances as on 30 June 2023	4,222,35,223	85,298,407	-	507,533,630	-	52,779,403	-	52,779,403	454,754,227
	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

Annexure-B

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 Karnaphuli River by dredging from Sadaghat to Bakaliar Char	2,962,810,925	4,078,080,718
05. Techno-Economical Feasibility Study of Mirasrai/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	8,356,50,571
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. Karnaphuli 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



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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	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	
	257,634,937		29,451,245,472		33,384,890,561		63,093,770,970		70,860,702,876	
Payment of principal of loan taken from ADB	(84,505,320)		-		-		(84,505,320)		(48,707,820)	
Payment for Land Acquisition of Bay Terminal and Other	-		(46,066,018)		-		(46,066,018)		-	
Surplus money deposited to the Govt. Treasury under Finance act 04/2020	-		-		-		-		(18,000,000,000)	
Closing Balance	173,129,617		29,405,179,454		33,384,890,561		62,963,199,632		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			
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 Meterials	-	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 Materials 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 Royality & 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	Repainting 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	Thallassamia 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

