

PRIVATE & CONFIDENTIAL

***AUDIT REPORT
&
FINANCIAL STATEMENTS
OF
MONGLA PORT AUTHORITY (MPA)***

FOR THE YEAR ENDED ON 30TH JUNE, 2025



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CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

TO

THE CHAIRMAN
MONGLA PORT AUTHORITY (MPA)
MONGLA, BAGHERHAT, KHULNA.

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Qualified Opinion

We have audited the financial statements of Mongla Port Authority, which comprises of the Statement of Financial Position as at 30th June, 2025, Statement of Profit or Loss & Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Statement of Fund Flows and Notes to the Financial Statements.

In our opinion, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of our report, the accompanying Financial Statements present fairly in all material respects (or give true & fair view), the Financial Position of the Authority as at 30th June, 2025 and of its Financial Performance and Cash Flows for the period then ended accordance with the International Financial Reporting Standards (IFRS) and other applicable laws and regulations.

Basis for Qualified Opinion

With modifications to this report, we would like to state that

1. During the audit, we noted that the entity does not update a Fixed Assets Register with sufficient details (details like purchase date, identification code, etc. are missing) for its Property, Plant & Equipment. Furthermore, we identified that certain assets classified under "Work-in-Progress (WIP)" are already available for use, but the entity has not transferred these items to Property Plant & Equipment, and consequently, no depreciation has been charged on them.
2. During our audit, we observed that the entity did not have any policy for Inventories as required by IAS-2 Inventories. Inventory should be valued at the lower of cost or net realizable value (NRV). The entity valued its Stock of Stores & Spares at historical cost without considering their NRV, despite the presence of obsolete, damaged, or slow-moving inventory. Furthermore, we observed that costs related to expenditure that are either purchase of assets or enhancement of an asset's useful life or productive capacity have been included in expenditure heads "Operating Repair & Maintenance" "Administrative Repair & Maintenance" as revenue expenditure and have been charged to the Statements of Profit/(Loss) & Other Comprehensive Income.
3. During our audit, we observed that the entity has prepared its income tax return based on accounting depreciation instead of applying tax depreciation. They have adjusted Advance Income Tax (AIT) directly against the current year's tax provision in the financial statements before the completion of tax assessment. Advance Income Tax (AIT) should be shown as a current asset (Advance Tax) until it is adjusted by the tax authority through final assessment.
4. During our audit, we observed that a substantial portion of the Mongla Port Authority's land has been leased out to various parties. The Authority should identify which of the leases are finance leases and should be recognized as such as per Lessor Accounting covered in IFRS 16. In many cases, lease deed agreements have not been updated or renewed, and the Authority follows a cash basis of accounting instead of the accrual basis for recording lease income.



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We conducted our Audit in accordance with the International Standards on Auditing (ISAs) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the Financial Statements section of our report. We are independent of the authority in accordance with the Code of Ethics issued by the International Ethics Standards Board for Accountants (IESBA) Code of Ethics, as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB Code of Ethics), and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide our basis for our qualified opinion.

Responsibilities of the Management and those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the Financial Statement in accordance with International Financial Reporting Standards (IFRS), and other applicable laws and regulations, and accounting policies of the authority, 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 Statement, 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 if 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.

Auditor's Responsibilities for The Audit of Financial Statements

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

As part of an Audit in accordance with ISA, we exercise professional judgement and maintain professional scepticism throughout the Audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's Internal Control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Auditor's Report to the related disclosures in the Financial Statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the authority to cease to continue as a going concern.





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- 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.

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

Report on Other Legal and Regulatory Requirements

We also report the following, except for the effects of the matter described in the Basis for Qualified Opinion:

- a) We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the authority so far as it appeared from our examination of those books; and
- c) The Statement of Financial Position and Statement of Profit or Loss and Other Comprehensive Income dealt with by the report are in agreement with the books of accounts.

Monika Nashat Matin, FCA

Enrolment No. 1968

A. Matin & Co.

Chartered Accountants

DVC: 2511201968 AS 592965

Place: Dhaka, Bangladesh.

Dated: 20 NOV 2025





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Mongla Port Authority (MPA)
Statement of Financial Position
As at 30th June, 2025

Particulars	Notes	Amount in Taka		
		30-Jun-25	30-Jun-24	
Assets				
Non-current Asset				
Property Plant & Equipment	1.00	7,624,489,286	8,494,283,202	
Capital Work in Progress	2.00	6,036,995,473	6,605,451,934	
Deferred Expenditure	3.00	519,848,406	678,535,112	
		1,067,645,407	1,210,296,156	
		8,181,100,527	6,855,952,011	
Current Assets :				
Investment at cost (FDR)	4.00	7,078,072,047	5,809,734,114	
Interest Receivable on Investment	5.00	357,697,603	324,094,481	
Stock of Stores & Spares	6.00	245,943,278	247,136,595	
Accounts Receivables	7.00	98,360,099	77,744,944	
Advances Deposits & Prepayments	8.00	28,387,843	32,791,147	
Cash & Cash Equivalents	9.00	372,639,657	364,450,730	
		15,805,589,814	15,350,235,213	
Equity and Liabilities				
Equity				
Govt. Equity	10.00	14,334,747,823	13,917,681,702	
Capital Fund	11.00	9,309,425,482	9,309,425,482	
Retained Earnings	12.00	6,704,477,240	6,704,477,240	
		(1,679,154,898)	(2,096,221,020)	
		1,470,841,991	1,432,553,511	
Current Liabilities				
Liabilities for Supplies & Expenses	13.00	887,037,215	809,698,043	
Liabilities for other Finance	14.00	363,318,565	428,214,966	
Liabilities for Misc. Deposits	15.00	220,486,210	194,640,502	
		15,805,589,814	15,350,235,213	

The annexed notes form an integral part of this financial statements.

Chief Finance & Accounts Officer

Member Finance

Signed in terms of our separate report even date annexed.

Place: Dhaka, Bangladesh.
Dated: 20 NOV 2025

Monika Nashat Matin, FCA

Enrolment No: 1968

A. Matin & Co.

Chartered Accountants

DVC: 2511201968 AS 632365





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Chartered Accountants

Mongla Port Authority (MPA)
Statement of Profit or Loss and Other Comprehensive Income
For the Year ended 30th June 2025

Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
Revenue			
Revenue from Vessel	16.00	1,016,485,823	988,395,679
Revenue from Cargo	17.00	1,502,627,572	1,677,093,165
Other Operating Revenue	18.00	56,758,040	48,554,096
Total Operating Revenue		2,575,871,436	2,714,042,940
Less: Operating Expenses	19.00	2,509,090,060	2,422,112,417
Operating Profit/(Loss)		66,781,375	291,930,522
Add: Non Operating Income	20.00	895,377,236	772,044,876
Accumulated Surplus		962,158,612	1,063,975,399
Less: Administrative Expense	21.00	307,701,559	313,454,971
Profit before Tax & National Exchequer		654,457,053	750,520,427
Less: Payment to National Exchequer	22.00	25,000,000	20,000,000
Net Profit/(Loss) before tax		629,457,053	730,520,427
Less: Income Tax Expense	23.00	163,614,263	206,393,118
Net Profit/(Loss) after tax		465,842,790	524,127,310

The annexed notes form an integral part of this financial statements.

Chief Finance & Accounts Officer

Signed in terms of our separate report even date annexed.

Member Finance

Monika Nashat Matin, FCA

Enrolment No: 1968

A. Matin & Co.

Chartered Accountants

DVC: 2511201968 AS 692965

lace: Dhaka, Bangladesh.
ated: 20 NOV 2025





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Chartered Accountants

Mongla Port Authority (MPA)
Statement of Changes of Equity & Capital
For the Year ended 30th June 2025

Particulars	Govt. Equity	Capital Fund	Retained Earnings	Total
Opening Balance	9,309,425,482	6,704,477,240	(2,096,221,020)	13,917,681,702
Prior year adjustment	-	-	(48,776,668)	(48,776,668)
Net Profit/(Loss) After Tax	-	-	465,842,790	465,842,789
Closing Balance	9,309,425,482	6,704,477,240	(1,679,154,898)	14,334,747,823

Statement of Changes of Equity
For the year Ended 30 June 2024

Particulars	Govt. Equity	Capital Fund	Retained Earnings	Total
Opening Balance	9,309,425,482	6,006,472,733	(2,060,883,918)	13,255,014,297
Add: Prior year adjustment	-	-	138,540,095	138,540,095
Work in Progress	-	-	268,798,251	268,798,251
Non-Development Expenditure	-	-	(966,802,758)	(966,802,758)
Capital Fund Add / Less	-	698,004,507	-	698,004,507
Net Profit/(Loss) After Tax	-	-	524,127,310	524,127,310
Closing Balance	9,309,425,482	6,704,477,240	(2,096,221,020)	13,917,681,702

Chief Finance & Accounts Officer

Member Finance





Mongla Port Authority (MPA)

Statement of Cash Flows

For the year ended 30th June 2025

Particulars	Amount in Taka	Amount in Taka
	2024-2025	2023-2024
In flow of cash:		
A. Opening cash in hand and Bank balance	364,450,730	607,363,152
B. Items to be added :		
Depreciation	876,730,028	824,624,679
Net Profit before contribution to Govt.	654,457,053	750,520,427
Decrease in Deffered Expenditure	142,650,749	142,650,749
Increase in Current Liabilities	103,184,880	37,097,316
Decrease in Capital Work In Progress	158,686,706	292,652,479
Prior Years Adjustment	-	138,540,095
	1,935,709,416	2,186,085,746
C. Items to be deducted :		
Increase in Other Current Assets	49,814,973	87,741,014
Increase of Investment	1,268,337,933	685,528,622
Prior Years Adjustment	48,776,668	-
Decrease in Current Liabilities	64,896,401	310,566,635
Increase in Store & Spares	(1,193,317)	110,269,832
	1,430,632,658	1,194,106,102.5
D. Total source of cash (A+B-C)	869,527,487	1,599,342,796.0
E. Out flow of cash :		
Addition/Acquisition of fixed assets	308,273,567	1,008,498,949
Provision for Corporation tax	163,614,263	206,393,118
Contribution to the National Exchequer	25,000,000	20,000,000
	496,887,830	1,234,892,066
F. Closing cash and Bank balance (D-E)	372,639,657	364,450,730



Chief Finance & Accounts Officer



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Mongla Port Authority (MPA)
Statement of Fund Flow
For the Year ended 30th June 2025

Particulars	Amount in Taka	
	30-Jun-25	30-Jun-24
A. Sources of Fund:		
Depreciation	876,730,028	824,624,679
Net Profit before contribution to Govt.	654,457,052	750,520,427
Decrease in Deffered Expenditure	142,650,749	142,650,749
Decrease in Working Capital	-	292,652,479
Decrease in Capital Work in Progress	158,686,706	-
Prior year adjustment	-	138,540,095
Total	1,832,524,534	2,148,988,431

B. Application of Fund:

Increase in Acquisition of fixed assets	308,273,567	1,008,498,949
Increase in Working Capital	1,286,860,036	914,096,365
Contribution to the National Exchequer	25,000,000	20,000,000
Prior Year Adjustment	48,776,668	-
Provision for corporate Tax	163,614,263	206,393,118
Total	1,832,524,534	2,148,988,431

Chief Finance & Accounts Officer

Member Finance



Mongla Port Authority (MPA)
Notes to the Financial Statements And Significant Accounting Policies Notes
For the Year ended 30th June 2025

A The Background and Activities of the Authority

i) Status of the Authority

Mongla Port is one of the three sea ports of Bangladesh and is the most eco-friendly port. It is situated on the south western part of the country at the confluence of Possur river and Mongla Nulla approximately 71 Nautical miles upstream of the bay of bengal. It is located at Lat 21°26.9' N Long 89°34.4' E in the bay of bengal. The Port is well protected by the largest mangrove forest Sunderbans, which has been declared as "World Heritage" in 1977 by UNESCO. Since 1950, Chalna Port started to function as Government Directorate and in May 1977, the directorate was converted to an autonomous organization called Chalna Port Authority. The Chalna Port Authority was again renamed as "Mongla Port Authority" on 8th March 1987.

ii) Address of Registered Office

The authority has its registered address at Mongla, Bagerhat.

iii) Principal Activities

The principal activities of the Authority include overseeing cargo handling operations, managing port facilities, ensuring efficient vessel movement, and maintaining navigational safety within the port area. The Mongla Port Authority plays a pivotal role in facilitating international trade and contributing to Bangladesh's economic growth through efficient port management and modern logistics services.

B Significant Accounting Policies

i) Basis of Preparation and Presentation of Financial Statements

The Financial Statements have been prepared following in accordance with International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS) as adopted by the Financial Reporting Council (FRC), the Companies Act, 1994, and the Financial Reporting Act, 2015, wherever appropriate the policies are explained in the succeeding notes.

- IAS-1 Presentation of Financial Statements
- IAS-2 Inventories
- IAS-7 Statement of Cash Flows
- IAS-8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS-10 Events After the Reporting Period
- IAS-12 Income Tax
- IAS-16 Property, Plant & Equipment
- IFRS-9 Financial Instruments
- IFRS-15 Revenue from Contracts with Customers

ii) Other Regulatory Compliances:

The authority is also required to comply with the following major laws and regulation in addition to the Companies Act, 1994:
The Income Tax Act, 2023





The Income Tax Rules, 1984
The Value Added Tax and Supplementary Duty Act, 2012
The Value Added Tax and Supplementary Duty Rule, 2016
The Customs Act, 1969
The Contract Act, 1872
Bangladesh Labor Act, 2006

iii) Accounting Period :

Accounting period of the authority have drawn for the period from 01 July 2024 to 30 June 2025.

iv) Components of Financial Statements:

The Financial Statements include the following components as per IAS 1 "Presentation of Financial Statements".

- i) Statement of Financial Position as at June 30, 2025
- ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30, 2025
- iii) Statement of Cash Flows for the year ended June 30, 2025
- iv) Statement of Changes in Equity for the year ended June 30, 2025
- v) Notes to the Financial Position and Significant Accounting Policies

C Inventory

Inventories except materials in transit are measured at the lower of cost and net realizable value. The cost of inventories is based on the weighted average method, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of manufactured inventories and work-in-progress, cost includes an appropriate share of production overheads based on normal operation capacity.

Allowance for inventory is periodically recognized mainly on the basis of failure in quality control testing, net realizable value, non compliance testing, near to expiry etc. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

Material in transit represents the cost incurred up to the date of the statement of financial position for the items that were not received but the relative risk has been transferred till to the date of reporting. Inventory losses and abnormal losses are recognized as expenses.

D Cash Flow Statement

Cash flows statement is prepared in accordance with IAS-7 "Cash Flow Statement" under which cash flows has been analyzed between operating, financing & investing activities to show historical changes in cash & cash equivalents of an entity.

E Accounting Policies, Changes in Accounting Estimates and Errors

Changes in accounting policies and corrections of errors are generally retrospectively accounted for, whereas changes in accounting estimates are generally accounted for on a prospective basis.





F Events after the Reporting Period

Events after the reporting period that provide additional information about the Group's position at the reporting date or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. Events after the reporting period that are not adjusting events are disclosed in the notes when material.

G Taxation

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to tax payable or receivable in respect of previous years. The amount of current tax payable is the best estimate of the tax amount expected to be paid that reflects uncertainty related to income tax, if any. Current tax assets/liabilities are offset if certain criteria are met. It is measured using tax rates enacted or substantively enacted at the reporting period applying Income Tax Act, 2023. The Applicable tax rate for Mongla Port Authority (MPA) is currently 25% and the minimum tax is @0.6%.

H Non Current Assets

i) Recognition and Measurement:

Items of property, plant and equipment are measured at cost including revaluation less accumulated depreciation less impairment loss, if any.

Cost includes expenditure that is directly attributable to the acquisition of assets. The cost of self constructed assets includes the cost of material and direct labor, any other costs directly attributable to bringing the assets to a working condition for their intended use, and the costs of dismantling and removing the items and restoring the site on which they are located.

When parts of an items of property, plant and equipment have different usefully lives, they are accounted for as separates items (major components) of property, plant and equipment.

ii) Depreciation of Fixed Assets:

The Assets of the Company are stated at cost less accumulated depreciation. Cost includes expenditure directly attributable to the acquisition and installation of the assets. Depreciation on all fixed and floating assets, including plat and equipment has been changed on reducing balancing method considering the economic and technical lives of the same. Depreciation has changed for full year during the period under audit.

I Foreign Currency Transactions

Transactions in foreign currencies are translated at the exchange rate prevailing on the date of transactions. Monetary assets and liabilities denominated in foreign currencies are translated at exchange rates prevailing at the date of statement of financial position. Foreign currency differences are generally recognized in the statement of profit and loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of transactions.





J Related party disclosure

Related party is considered if the party is related to the company and exerts significant influence over the day to day transaction of the subject gain as per IAS-24.

K Provision

Provisions have been recognized when there is a present obligation as a result of past events and settlement is expected to result in an outflow of resources. The amount is measured and recognized and provision at the best estimate of the expenditure required to settle the obligation of balance sheet date as per IAS 37- Provision, Contingent Liabilities & Contingent Assets.

L Financial Instruments

Non-derivative financial instruments comprise investments in shares and term deposit, trade receivables, other receivables, intercompany receivables, cash and cash equivalents, trade payables, other payables, intercompany payables, share capital and interest-bearing borrowings.

Trade and other receivables are initially recognized at cost which is the fair value of the consideration given in return. After initial recognition these are carried at cost less impairment losses due to uncollectability of any amount so recognized.

M Share Capital

Ordinary shares are classified as equity. Incremental cost directly attributable to the issue of ordinary shares are recognized as a deduction from equity, net of any tax effect.

N Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable and represents amount receivable for goods and services provided in the normal course of business. Sales of goods are recognized when goods are delivered and has passed.

In compliance with the requirements of IFRS-15 Revenue from Contracts with Customers, against sales and services are recognized when services are provided to customers, that is, when the significant risk and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable.

Revenue is recognized when the significant risks and rewards of ownership have been transferred to the customers, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing involvement with the goods, and the amount of revenue can be measured reliably. Revenue is measured net of value added tax, trade discount, returns and allowances (if any). In case of cash delivery, revenue is recognized when delivery is made and cash is received by the Company.

O Leases

FRS 16 introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognize a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments.





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P Cash & Cash Equivalents

Cash & Cash Equivalents includes cash in hand, cash at banks which are held and available for use by the entity without any restriction.

Q Accrual Basis Accounting

The Financial Statements of the company have been prepared under the historical cost convention & in compliance with the Bangladesh Financial Reporting Framework & the requirements of the Companies Act, 1994 & other relevant local laws & regulations as applicable.

R Functional and presentational currency

These financial statements are presented in Bangladeshi Taka (TK.) currency, which is the entity's functional currency. All financial information presented in Taka has been rounded off to the nearest integer.

S Measurement Basis and Going Concern

The Financial statements have been prepared on historical cost convention, accounting for all accruals and pre-payments, on the assumption that the business will function as a going concern in the foreseeable future.

The authority has adequate resources to continue in operation for the foreseeable future. For this reason the management continues to adopt going concern basis in preparing the financial statements. The current resources of the authority provide sufficient fund to meet the present requirements of its existing business.

T General

The Figures in the Financial statement have been rounded off in the nearest Taka.

Where considered necessary, previous year phrases and figure have been re-arranged to confirm to the current period's clarification.





এ. মতীন এন্ড কোং
A. MATIN & CO.
Chartered Accountants

Notes No.	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
1.00	Property Plant & Equipment		
	Cost		
	Opening Balance	13,117,700,070	12,109,201,121
	Add: Addition during the year	308,273,567	1,008,498,949
		13,425,973,637	13,117,700,070
	Acumulated Depreciation		
	Opening Balance	6,512,248,137	5,687,623,457
	Add: Charged during the year	876,730,028	824,624,679
		7,388,978,164	6,512,248,137
	Written Down Value as on 30.06.2025	6,036,995,473	6,605,451,934
	Details have been shown in enclosed Schedule-1		
2.00	Capital Work-in-progress		
	Opening Balance	678,535,112	971,187,591
	Less: Prior Year Adjustment	48,685,668	-
	Restated Opening Balance	629,849,444	971,187,591
	Add: Addition during the year	56,876,635	171,396,454
		686,726,079	1,142,584,045
	Less: Adjustment during the year (Transfer to fixed	166,877,673	464,048,933
		519,848,406	678,535,112
	Details have been shown in enclosed Schedule-2		
3.00	Deffered Expenditure		
	Opening Balance	1,210,296,156	1,352,946,905
	Add: Addition during the year	-	-
		1,210,296,156	1,352,946,905
	Less: Adjustment during the year	142,650,749	142,650,749
		1,067,645,407	1,210,296,156
4.00	Investment at cost (FDR)		
	Opening Balance	5,809,734,114	5,124,205,492
	Add: Investment during the year	4,771,539,831	4,066,438,260
		10,581,273,945	9,190,643,752
	Less: Encashment during the year	3,503,201,898	3,380,909,638
		7,078,072,047	5,809,734,114
	Details have been shown in enclosed Schedule-2		





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Notes No.	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
5.00	Interest Receivable on Investment		
	Opening Balance	324,094,481	252,492,852
	Add: Interest accrued during the year	586,455,065	415,887,826
		910,549,547	668,380,679
	Less: Interest Received during the year	439,536,442	273,986,958
	Less: Excise Duty, Bank Charge	2,745,115	2,530,230
	Less: Tax deducted at source	110,570,387	67,769,009
		357,697,603	324,094,481

Details have been shown in the enclosed Schedule-3

6.00 Stock of Stores & Spares:

Opening Balance	247,136,595	136,866,763
Add: Received during the year	215,768,826	362,036,219
	462,905,421	498,902,982
Less: Issued during the year	216,962,143	251,766,387
	245,943,278	247,136,595

Details have been shown in the enclosed Schedule-5

7.00 Accounts Receivables

Sundry Debtors	7.01	18,144,212	21,528,003
Bill Receivable	7.02	80,215,887	56,216,941
		98,360,099	77,744,944

Details have been shown in the enclosed Schedule-6

7.01 Sundry Debtors

Opening Balance	21,528,003	21,166,460
Add: Addition during the year	21,990,909	24,735,513
	43,518,912	45,901,973
Less: Realized during the year	25,374,701	24,373,970
	18,144,212	21,528,003

7.02 Bill Receivable

Opening Balance	56,216,941	47,269,775
Add: Addition during the year	42,117,946	24,585,316
	98,334,887	71,855,091
Less: Realized during the year	18,119,000	15,638,150
	80,215,887	56,216,941





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Notes No.	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
8.00	Advance, Deposit and Prepayments		
	Opening Balance	32,791,147	25,960,471
	Less: Prior Year Adjustment	21,000	-
	Restated Opening Balance	32,770,147	25,960,471
	Add: Addition during the year	292,343,548	227,913,350
		<hr/>	<hr/>
	Less: Adjustment during the year	325,113,695	253,873,822
		<hr/>	<hr/>
		296,725,852	221,082,674
		<hr/>	<hr/>
		28,387,843	32,791,147

Details have been shown in the enclosed Schedule-7

9.00 Cash & Cash Equivalents			
Cash in Hand		515,001	465,000
Cash at Bank	9.01	372,124,657	363,985,730
		372,639,657	364,450,730

9.01 Cash at Bank		
STD-1 Sonali Bank,Ltd.Mongla Port Br.	3,950,677	9,423,462
STD-1 Janata Bank Ltd. Roosevelt Jetty Br.	36,356,612	22,386,101
CD-80 Janata Bank Ltd. Roosevelt Jetty Br.	12,245,979	10,140,630
STD-1 Janata Bank Ltd.Mongla Port Comp.Br.	104,226,793	41,113,484
STD-2 Janata Bank Ltd. Mongla Port Comp.Br..	13,781,450	13,035,092
CD-36 Janata Bank Ltd.Mongla Port Comp.Br..	5,795,968	46,214,233
STD-436000286 JB Ltd, Corporate Br.	684,491	671,509
STD- 0320010246 Janata Bank Ltd. MPC Br.	11,378,079	11,034,885
STD- 1537 Al-Arafa Islami Bank Ltd.Khulna	-	3,022,083
A/C C-9 , Mongla Custom House,Khulna.	55,182	55,182
Bank A/C No.SND-95 One Bank Mongla Br.	183,649,426	206,889,068
	372,124,657	363,985,730

10.00 Govt. Equity		
Opening Balance	9,309,425,482	9,309,425,482
Add: Addition during the year	-	-
	9,309,425,482	9,309,425,482
Less: Adjustment during the year	-	-
	9,309,425,482	9,309,425,482

11.00 Capital Fund		
Opening Balance	6,704,477,240	6,006,472,733
Add: Addition during the year	-	1,138,073,212
	6,704,477,240	7,144,545,945
Less: Adjustment during the year	-	440,068,705
	6,704,477,240	6,704,477,240

Details have been shown in the enclosed Schedule-11



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Notes No.	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24

12.00 Retained Earnings

Opening Balance	(2,096,221,020)	(2,060,883,918)
Less: Prior Year Adjustment (WIP)	(48,685,668)	
Add: Prior Year Adjustment	(91,000)	138,540,095
Restated Opening Balance	(2,144,997,688)	(1,922,343,823)
Add: Net Profit/(Loss) After Tax	465,842,790	524,127,310
Add: Work In Progress	-	268,798,251
	(1,679,154,898)	(1,129,418,262)
Less: Non-Development Expenditure	-	966,802,758
	(1,679,154,898)	(2,096,221,020)

13.00 Liabilities for Supplies & Expenses

Opening Balance	809,698,043	810,225,002
Add: Addition during the year	91,171,411	56,552,341
	900,869,454	866,777,343
Less: Adjustment during the year	13,832,239	57,079,300
	887,037,215	809,698,043

Details have been shown in the enclosed Schedule-8

14.00 Liabilities for Other Finance

Opening Balance	428,214,966	738,254,642
Add: Addition during the year	586,499,887	772,333,456
	1,014,714,853	1,510,588,097
Less: Adjustment during the year	651,396,288	1,082,373,131
	363,318,565	428,214,966

Details have been shown in the enclosed Schedule-9

15.00 Liabilities for Misc. Deposits

Opening Balance	194,640,502	157,543,186
Add: Prior Year Adjustment	70,000	-
Restated Opening Balance	194,710,502	157,543,186
Add: Addition during the year	1,334,751,949	1,427,966,752
	1,529,462,451	1,585,509,938
Less: Adjustment during the year	1,308,976,241	1,390,869,436
	220,486,210	194,640,502

Details have been shown in the enclosed Schedule-10





Notes No.	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
16.00	Revenue from Vessel		
	Berthing Charge.	32,866,123	32,697,594
	Mooring Charge.	11,731,763	10,472,362
	Own Anchorage Charge.	214,208,978	210,235,405
	Pilotage fees / Charge.	163,394,091	156,179,000
	Port Dues on Vessels.	374,314,033	373,883,154
	Shiftting/Detention Charge.	3,888,684	4,203,402
	Fresh Water Supply.	40,803,461	33,578,196
	Tug/Craft Hire Charge.	167,463,393	159,986,472
	Night/Holiday Charge.	7,815,297	7,160,094
		1,016,485,823	988,395,679

Details have been shown in enclosed Schedule-12

17.00 Revenue from Cargo

Container Handling Charge	198,703,797	241,576,308
Landing Charge	729,570,140	729,338,944
Shipping Charge	9,402,407	1,405,875
River dues Charge	343,269,423	358,423,799
Wharfrent Charge	151,084,756	266,074,638
Hoisting Charge.	38,414,819	59,859,868
Removal Charge	27,657,508	15,931,144
Weightment Charge	4,121,783	4,039,909
Terminal Charge	402,940	442,679
	1,502,627,572	1,677,093,165

Details have been shown in enclosed Schedule-12

18.00 Other Operating Revenue

Machinery/Equipment Hire Charge.	26,741,718	29,652,121
Licence Fee/Port dues Permit.	28,481,636	16,886,366
Truck Entrance/Gate Collection.	1,534,686	2,015,609
	56,758,040	48,554,096

Details have been shown in enclosed Schedule-12

19.00 Operating Expenses

Salary & Allowances	19.01	1,005,411,500	935,157,740
Fuel & Power Expense	19.02	200,060,257	215,987,242
Depreciation	19.03	1,019,380,776	967,275,428
Repair & Maintenance	19.04	206,087,695	201,052,034
Other Misc. Expense	19.05	78,149,831	102,639,974
		2,509,090,060	2,422,112,417





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Notes No.	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
19.01	Salary & Allowances		
	Pay of officers & staff	195,648,312	199,852,485
	House Rent Allowance	82,071,528	83,575,063
	Medical Allowance	15,460,529	15,643,011
	Ration Subsidy	223,209	223,794
	Conveyance Allowance	77,349	87,410
	Tiffin Allowance	1,716,885	1,729,112
	Education Allowance	3,255,500	3,293,864
	Port Duty Allowance	16,600,902	16,737,901
	Washing Allowance	681,400	706,033
	Night Allowance	10,287,015	9,960,480
	Overtime Allowance	49,116,025	48,304,400
	Leave Salary (PRL)	24,720,239	29,216,394
	C P F Contribution	640,507	2,559,862
	Incentive bonus	63,564,039	23,161,427
	Festival Allowance	32,611,240	32,737,505
	Wages	15,233,550	17,185,793
	Pension Fund	378,000,000	331,000,000
	Group Insurance	6,000,000	6,000,000
	Insurance Premium	25,197,164	27,899,237
	Rest & Recreation Leave	2,029,549	1,861,650
	New Year(Bangla) Allow.	3,183,270	3,252,674
	Pay & Allowance (Contingent)	5,689,730	1,382,900
	Pay & Allowance (Ansar)	28,115,198	28,400,573
	MPA's Allocation to GPF	25,000,000	30,000,000
	Pailotage Allowance	2,296,950	2,529,900
	Special Benefit	12,318,285	12,434,909
	Charge & Others Allowance (Pay)	5,673,126	5,421,364
		1,005,411,500	935,157,740
19.02	Fuel & Power Expense		
	Electricity Expenses	47,430,741	42,460,760
	P.O.L.	12,270,760	10,082,613
	Fuel & Power	140,358,756	163,443,868
		200,060,257	215,987,242
19.03	Depreciation		
	Depreciation	876,730,028	824,624,679
	Amortization	142,650,749	142,650,749
		1,019,380,776	967,275,428





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Notes No.	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
19.04	Repair & Maintenance		
	Cost of stores & spares	13,299,653	60,357,343
	Office Equipments & Furniture	267,180	473,599
	Vehicles	4,588,525	2,165,404
	Building & structure	59,524,292	58,513,211
	R & M of Vessel & Equipments	45,381,015	62,492,897
	Generator, Equipment & Electictic	12,100,271	4,992,867
	Cost of Fresh Water Supply	9,424,952	7,411,893
	R&M Hydrografi Equipment	-	57,477
	R & M Development of Telecom. & VTMIS	1,411,240	-
	R & M of Surface Water Tretment	22,434,381	-
	R & M of ISPS Equipment	164,003	209,387
	R & M of Mobile Harber Craine	34,248,396	-
	R & M of ICT Equipment	684,227	-
	R & M of ISPS	759,561	1,977,956
	R & M of Automation Software	1,800,000	2,400,000
		206,087,695	201,052,034
19.05	Other Misc. Expense		
	Hamalage / Container Cargo Handling	3,824,760	6,006,179
	Development Fairs	450,269	-
	Entertainment	2,763,862	3,143,897
	Appointment For MPA Employee	393,413	5,400,897
	Publicity & Advertisement	8,001,170	8,174,309
	TA/DA Expenses	4,176,776	3,703,018
	Rent, Rates & Taxes	10,970,209	38,409,737
	Printing & Stationery	3,449,708	3,293,237
	Transportation Expenses	8,630,743	8,796,946
	Medical Expenses	3,488,792	3,123,297
	Welfare & Recreation	7,439,738	5,885,807
	Livaries & Uniforms	6,099,809	1,679,685
	Postage, Telegraph & Telephone	227,552	133,355
	Business Development	1,822,260	1,082,673
	Honourarium of TEC & TOC	996,975	803,625
	Clear & Cleanness(Tree Planting)	563,252	664,259
	Fastival/Occasion	1,797,137	2,586,396
	Interante Connection	2,209,279	1,490,096
	Training Expenses	1,076,311	273,575
	Fee/Doantion	1,037,669	1,045,500
	House Rent (Dhaka Rest House)	3,734,944	2,547,320
	Magazine Purchase	109,891	70,418
	Identity Card Exp.	74,625	-
	Audit Fee	126,780	78,000





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Notes No.	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	Bank Charge	2,260,153	2,113,144
	Taid Table/Book Chart	15,400	14,000
	Rifle/Pistol License	207,000	-
	Innovation Exp.	370,500	244,169
	Forest/Jungle Clean Exp.	10,000	90,095
	Documentari Film Make Exp.	347,025	447,563
	Security Traning	132,488	-
	Washing Exp.	94,056	104,554
	Receiver of Wreck/Channel Survey	1,186,054	732,988
	Survey Reg. & Life Saveing	61,235	501,236
		78,149,831	102,639,974

20.00 Non-Operating Revenue

Interest Income	618,730,553	438,461,839
House Rent Income	19,207,584	20,829,449
Lease Rent & other Rent	105,573,779	266,370,234
Sale of Chart/Tender etc.	1,099,282	640,370
Electricity Income	15,669,279	19,843,656
Miscellaneous Income	133,719,420	24,481,857
Medical Income	475,483	575,682
Bus / Car Hire Charge	901,857	841,790
	895,377,236	772,044,876

Details have been shown in enclosed Schedule-12

21.00 Administrative Expense

Salary & Allowances	21.01	240,692,024	226,886,191
Fuel & Power Expense	21.02	19,900,500	17,514,458
Repair & Maintenance	21.03	21,769,225	28,321,895
Other Misc. Expense	21.04	25,339,809	40,732,427
		307,701,559	313,454,971

21.01 Salary & Allowances

Pay of officers & staff	65,216,104	66,617,495
House Rent Allowance	27,357,176	27,858,354
Medical Allowance	5,153,510	5,214,337
Ration Subsidy	74,403	74,598
Conveyance Allowance	25,783	29,137
Tiffin Allowance	572,295	576,371
Education Allowance	1,085,167	1,097,955
Port Duty Allowance	5,533,634	5,579,300
Washing Allowance	227,133	235,344
Night Allowance	3,429,005	3,320,160
Overtime Allowance	16,372,008	16,101,467
Leave Salary (PRL)	8,240,080	9,738,798
C P F Contribution	213,502	853,287





Notes No.	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	Incentive bonus	21,188,013	7,720,476
	Festival Allowance	10,870,413	10,912,502
	Pension Fund	57,000,000	52,000,000
	Group Insurance	2,000,000	2,000,000
	Insurance Premium	8,399,055	9,299,746
	Rest & Recreation Leave	676,516	620,550
	New Year(Bangla) Allow.	1,061,090	1,084,225
	Special Incentive Bonus		
	Special Benefit	4,106,095	4,144,970
	Charge & Others Allowance (Pay)	1,891,042	1,807,121
		240,692,024	226,886,191

21.02 Fuel & Power Expense

Electricity Expenses	15,810,247	14,153,587
P.O.L.	4,090,253	3,360,871
	19,900,500	17,514,458

21.03 Repair & Maintenance

Cost of stores & spares	1,927,795	8,748,843
Office Equipments & Furniture	-	68,649
Building & structure	19,841,431	19,504,404
	21,769,225	28,321,895

21.04 Other Misc. Expense

Development Fairs	150,090	-
Entertainment	921,287	1,047,966
Appointment For MPA Employee	131,138	1,800,299
Legal Expenses	2,119,850	3,833,830
Publicity & Advertisement	2,667,057	2,724,770
TA/DA Expenses	1,392,259	1,234,339
Rent, Rates & Taxes	3,656,736	12,803,246
Printing & Stationery	1,149,903	1,097,746
Transportation Expenses	2,876,914	2,932,315
Medical Expenses	1,162,931	1,041,099
Welfare & Recreation	2,479,913	1,961,936
Livaries & Uniforms	2,033,270	559,895
Postage, Telegraph & Telephone	75,851	44,452
Business Development	607,420	360,891
Honourarium of TEC & TOC	332,325	267,875
Clear & Cleanliness(Tree Planting)	187,751	221,420
Interstate Connection	736,426	496,699
Training Expenses	358,770	91,192
Virtuousness (Shudhachar)	-	68,770
House Rent (Dhaka Rest House)	1,244,981	849,107
Magazine Purchase	36,630	23,473





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Notes No.	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	Identity Card Exp.	24,875	-
	Audit Fee	42,260	26,000
	Bank Charge	753,384	704,381
	Special Exp.	6,600	6,356,690
	Security Traning	44,163	-
	Documentari Film Make Exp.	115,675	149,188
	Washing Exp.	31,352	34,851
		25,339,809	40,732,427

22.00 Payment to National Exchequer

Paid to Govt.

25,000,000	20,000,000
25,000,000	20,000,000

23.00 Income Tax Expense

Turnover Tax @ 0.6%

Tax on Profit @ 25%

Whichever is Higher

15,455,229	16,284,258
163,614,263	206,393,118
163,614,263	206,393,118



Mongla Port Authority (MPA)
Schedule of Property Plant & Equipment
For the year ended 30th June, 2025

Schedule-1

Sl. No.	Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value As On 30.06.2025
		Balance as on 01.07.2024	Addition during the year	Total as on 30.06.2025		Balance as on 01.07.2024	Charged during the year	Accumulated Dep. as on 30.06.2025	
1	Land And Land Development								
	A. P.P Site And Old Mongla (2187.4882)	663,540,547		663,540,547		-	-	-	663,540,547
	B. Khulna (90.71-3.22)=87.49	33,059,619	-	33,059,619		-	-	-	33,059,619
	Total of Land And Land Development (1)	696,600,166	-	696,600,166					696,600,166
2	Building And Structure								
i.	Mongla								
	A. P.P Jetty	1,394,822,779	-	1,394,822,779		737,059,280	28,841,011	765,900,291	628,922,488
	B. Estb.Of Shore Control Point	7,258,912	-	7,258,912		7,258,911		7,258,911	1
	B/1. Estb.Of Shore Control Point	3,223,450	-	3,223,450		322,345	644,690	967,035	2,256,415
	C. Building And Structure	1,892,653,472	8,988,639	1,901,642,111		718,989,620	51,722,398	770,712,018	1,130,930,093
	D. Boundery Wall	92,084,970	-	92,084,970		49,408,647	3,334,127	52,742,774	39,342,196
	E. Roads And Drains	501,867,139	24,494,432	526,361,571		285,887,114	8,306,600	294,193,714	232,167,857
	F. Sweet Water Project (Jhon Jhonia)	71,733,074	-	71,733,074		49,489,567	1,709,783	51,199,350	20,533,724
	G. Sweet Water Project (Foyla)	81,995,476	-	81,995,476		81,995,475		81,995,475	1
	Sub-Total of Building And Structure (2-i)	4,045,639,272	33,483,071	4,079,122,343		1,930,410,958	94,558,610	2,024,969,568	2,054,152,775
ii.	Khulna						-		
	A. Building And Structure	160,177,737	2,014,613	162,192,350		40,100,341	3,989,660	44,090,002	118,102,348
	B. Boundary Wall	30,172,014	363,096	30,535,110		12,259,284	1,290,712	13,549,996	16,985,114
	C. Roads And Drains	102,277,044	1,397,304	103,674,348		10,317,778	2,525,497	12,843,275	90,831,073
	Sub-Total of Building And Structure(2-ii)	292,626,794	3,775,013	296,401,807		62,677,403	7,805,869	70,483,272	225,918,535
	Total of Building And Structure 2(i +ii)	4,338,266,067	37,258,084	4,375,524,151		1,993,088,362	102,364,479	2,095,452,841	2,280,071,310
3	Machinery & Equipment								
i)	Mongla								
	A. Machinery & Equipment	2,749,164,145	46,207,163	2,795,371,308		1,376,532,042	329,269,101	1,705,801,143	1,089,570,165
	B. Straddle Carrier	194,457,872	-	194,457,872		180,991,867	7,934,350	188,926,217	5,531,654
	C. Marine Equipment	232,968,574	4,698,052	237,666,626		207,344,585	8,082,407	215,426,993	22,239,633
	D. Loose Tools	571,885	-	571,885		571,884	-	571,884	1



Sl. No.	Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value As On 30.06.2025
		Balance as on 01.07.2024	Addition during the year	Total as on 30.06.2025		Balance as on 01.07.2024	Charged during the year	Accumulated Dep. as on 30.06.2025	
	E. Buoy, Anchor & Chain	683,556,613	1,179,630	684,736,243		591,073,130	39,377,633	630,450,762	54,285,481
	F. Electrical Equipment	336,041,341	53,292,992	389,334,333		316,295,769	14,222,597	330,518,366	58,815,967
	G. Installation Of Telephone	3,148,545	-	3,148,545		3,148,545	-	3,148,545	-
	H. 50 Set Intercom Telephone	2,493,047	-	2,493,047		2,493,046	-	2,493,046	1
	I. International Ship & Port Security (I.S.P.S.)	8,296,850	-	8,296,850		8,296,849	-	8,296,849	1
	I/1. International Ship & Port Security (I.S.P.S.)	57,750	-	57,750		5,775	11,550	17,325	40,425
	J. Fire Hydrant System	40,039,517	-	40,039,517		40,039,516	-	40,039,516	1
	K. Water Treatment Pilot Plant	4,869,874	-	4,869,874		4,869,873	-	4,869,873	1
	Sub-Total of Machinery & Equipment (3-i)	4,255,666,013	105,377,837	4,361,043,850		2,731,662,882	398,897,638	3,130,560,520	1,230,483,330
ii)	Khulna					-		-	-
	A. Electrical Equipment	4,348,975	-	4,348,975		4,348,971	-	4,348,971	4
	Sub-Total of Machinery & Equipment (3-ii)	4,348,975		4,348,975		4,348,971		4,348,971	4
	Total of Machinery & Equipment 3(i+ii)	4,260,014,988	105,377,837	4,365,392,825		2,736,011,853	398,897,638	3,134,909,491	1,230,483,334
4	Furniture								
i)	Furniture & Fixture	48,113,174	1,370,790	49,483,964		32,903,253	3,007,894	35,911,147	13,572,818
ii)	Office Equipment	81,296,935	5,165,283	86,462,218		40,942,930	7,095,897	48,038,827	38,423,391
	Total of Furniture (4)	129,410,110	6,536,073	135,946,183		73,846,183	10,103,791	83,949,974	51,996,209
5	Vessel And Vehicles Etc.								
	A. Supply & Fitting , Fixing Fender At P.P.Jetty	146,106,313	-	146,106,313		121,643,000	9,887,798	131,530,799	14,575,515
	B. Vessel Berth At P.P. Site	51,560,539	-	51,560,539		30,797,279	1,153,514	31,950,794	19,609,745
	C. Vehicles	141,199,503	11,169,588	152,369,091		111,207,983	8,221,420	119,429,404	32,939,687
	D. Vessels	2,081,835,752	69,550,692	2,151,386,444		1,148,938,335	89,721,943	1,238,660,278	912,726,166
	Total of Vessel And Vehicles Etc. (5)	2,420,702,107	80,720,280	2,501,422,387		1,412,586,598	108,984,676	1,521,571,274	979,851,113
6	Dredging								
	A. Dredging	1,272,706,633	78,381,293	1,351,087,926		296,715,141	256,379,444	553,094,585	797,993,341
	Total of Dredging (6)	1,272,706,633	78,381,293	1,351,087,926		296,715,141	256,379,444	553,094,585	797,993,341
	Grand Total (1+2+3+4+5+6)	13,117,700,070	308,273,567	13,425,973,637		6,512,248,137	876,730,028	7,388,978,164	6,036,995,473



Mongla Port Authority
Schedule of Work in Progress
As on 30th June 2025

Schedule-2

SL NO.	Particulars	Opening Balance as on 01.07.2024	Prior Year Adjustment	Addition During This Year	Adjustment During This Year	Closing Balance as on 30.06.2025
1	Non Development Capital Expenditure.	675,253,296	(48,685,668)	56,876,635	166,751,673	516,692,590
2	Oil Cleaner Vessel	2,572,696	-	-	-	2,572,696
3	WIP MPA's for Assists Vessels Collection	126,000	-	-	126,000	-
4	Development of Tele-Communication	583,120	-	-	-	583,120
Total		678,535,112	(48,685,668)	56,876,635	166,877,673	519,848,406



Mongla Port Authority (MPA)

Schedule of FDR

As on 30-06-2025

Schedule-3

Sl. No.	Bank Name	Opening Balance as on 01.07.2024	Addition During This Year	Total FDR as on 30.06.2025	Encashment During This Year	Closing Balance as on 30.06.2025
		1	2	3=1+2	4	5=3-4
1	BANGLADESH DEVELOPMENT BANK PLC.	200,000,000	800,000,000	1,000,000,000	-	1,000,000,000
2	BASIC BANK LTD.	150,000,000	159,555,000	309,555,000	159,555,000	150,000,000
3	JANATA BANK PLC.	500,000,000	1,150,000,000	1,650,000,000	500,000,000	1,150,000,000
4	BANGLADESH KRISHI BANK.	1,143,616,786	83,612,749	1,227,229,535	-	1,227,229,535
5	RUPALI BANK PLC	-	300,000,000	300,000,000	-	300,000,000
6	AGRANI BANK PLC	461,150,000	500,000,000	961,150,000	461,150,000	500,000,000
7	PADMA BANK LTD (THE FARMERS BANK LTD.)	426,043,000	-	426,043,000	-	426,043,000
8	AB BANK LTD.	-	90,000,000	90,000,000	50,000,000	40,000,000
9	ICB ISLAMI BANK (THE ORIENTAL BANK)	7,672,550	-	7,672,550	-	7,672,550
10	BRAC BANK PLC.	600,000,000	-	600,000,000	600,000,000	-
11	UNITED COMMERCIL BANK PLC.	400,000,000	30,000,000	430,000,000	400,000,000	30,000,000
12	MEGHNA BANK LTD.	105,900,000	258,133,120	364,033,120	114,033,120	250,000,000
13	PUBALI BANK LIMITED	305,627,778	-	305,627,778	305,627,778	-
14	NRBC BANK PLC	150,000,000	21,726,000	171,726,000	161,726,000	10,000,000
15	NRB BANK PLC	-	251,110,000	251,110,000	51,110,000	200,000,000
16	COMUNNITY BANK BANGLADESH LIMITED	409,724,000	38,413,264	448,137,264	-	448,137,264
17	SOUTHEAST BANK LIMITED	-	209,550,000	209,550,000	-	209,550,000
18	JAMUNA BANK PLC	-	50,000,000	50,000,000	-	50,000,000
19	NCC BANK PLC	100,000,000	200,000,000	300,000,000	100,000,000	200,000,000
20	EASTERN BANK PLC	400,000,000	-	400,000,000	400,000,000	-
21	MIDLAND BANK PLC	150,000,000	61,470,000	211,470,000	-	211,470,000
22	MUTUAL TRUST BANK PLC	300,000,000	358,446,000	658,446,000	200,000,000	458,446,000
23	AL-ARAFAH ISLAMI BANK PLC	-	209,523,698	209,523,698	-	209,523,698
TOTAL		5,809,734,114	4,771,539,831	10,581,273,945	3,503,201,898	7,078,072,047



MONGLA PORT AUTHORITY
SCHEDULE OF ACCRUED INTEREST STATEMENT
FOR THE YEAR ENDED 30TH JUNE , 2025

Schedule-4

SL. No	NAME OF BANK	OPENING BALANCE AS ON 01.07.2024	INTEREST ACCRUED/ EARNED DURING THE YEAR	TOTAL AMOUNT	INTEREST RECEIVED DURING THE YEAR	EXCISE DUTY	TAX DEDUCTED AT SOURCE(20%)	TOTAL DEDUCTION AMOUNT TK.	TOTAL INTEREST RECEIVABLE / CLOSING BALANCE AS ON 30.06.2025
1	2	3	4	5=3+4	6	7	8	9=7+8	10=5-6-9
1	AGRANI BANK PLC	24,451,385	35,265,409	59,716,794	29,313,600	200,000	7,378,400	7,578,400	22,824,794
2	BANGLADESH DEVELOPMENT BANK LTD.	1,150,684	86,033,013	87,183,697	15,950,000	50,000	4,000,000	4,050,000	67,183,697
3	BASIC BANK LTD.	8,153,424	17,664,155	25,817,579	16,020,132	345,000	4,091,283	4,436,283	5,361,164
4	JANATA BANK PLC	34,958,903	48,743,559	83,702,462	31,700,000	300,000	8,000,000	8,300,000	43,702,462
5	BANGLADESH KRISHI BANK	38,401,989	116,906,619	155,308,608	83,612,749	100,000	20,928,187	21,028,187	50,667,672
6	RUPALI BANK PLC	-	24,452,876	24,452,876	-	-	-	-	24,452,876
8	PADMA BANK LTD (THE FARMERS BANK LTD.)	46,254,483	-	46,254,483	-	-	-	-	46,254,483
9	AL-ARAFAH ISLAMI BANK PLC	-	17,085,815	17,085,815	9,523,698	50,000	2,393,425	2,443,425	5,118,692
10	AB BANK PLC	-	1,588,150	1,588,150	1,210,000	50,000	315,000	365,000	13,150
12	MUTUAL TRUST BANK PLC	9,077,917	46,342,394	55,420,311	25,338,000	150,000	6,372,000	6,522,000	23,560,311
13	MIDLAND BANK PLC	8,008,767	19,774,841	27,783,608	11,470,000	50,000	2,880,000	2,930,000	13,383,608
14	MEGHNA BANK LTD.	5,821,308	21,614,739	27,436,047	8,925,988	100,000	2,256,497	2,356,497	16,153,562
15	JAMUNA BANK PLC	-	4,299,657	4,299,657	-	-	-	-	4,299,657
16	PUBALI BANK LIMITED	17,182,141	10,782,801	27,964,942	22,171,954	200,000	5,592,988	5,792,988	-
17	NRBC BANK LIMITED	8,008,767	8,383,077	16,391,844	12,892,461	150,000	3,260,615	3,410,615	88,767
18	NRB BANK LIMITED	(0)	12,645,211	12,645,211	6,330,362	100,000	1,607,590	1,707,590	4,607,259
19	COMMUNITY BANK LIMITED	31,227,511	51,071,917	82,299,428	60,461,613	-	15,115,401	15,115,401	6,722,414
21	SOUTHEAST BANK PLC	-	17,188,515	17,188,515	9,550,000	50,000	2,400,000	2,450,000	5,188,515
22	BRAC BANK PLC	38,091,780	9,183,220	47,275,000	37,420,000	400,000	9,455,000	9,855,000	0.00
23	EASTERN BANK PLC	24,884,930	6,115,070	31,000,000	24,599,885	200,115	6,200,000	6,400,115	-
24	UNITED COMMERCIAL BANK PLC	25,394,520	5,635,069	31,029,589	24,600,000	200,000	6,200,000	6,400,000	29,589
25	NCC BANK PLC	3,025,972	25,678,959	28,704,931	8,446,000	50,000	2,124,000	2,174,000	18,084,931
TOTAL		324,094,481	586,455,065	910,549,546	439,536,442	2,745,115	110,570,387	113,315,502	357,697,603



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MONGLA PORT AUTHORITY (MPA)
Summary Statement of Store Accounts
As on 30-06-2025

Schedule-5

SL.NO.	Code No	Particulars	Opening Balance as on 01-07-2024	Received During the Year 2024-25	Issued During the Year 2024-25	Closing Balance as on 30-06-2025
1	01-00-000	Construction Materials	-	-	-	-
2	02-00-000	Fuel & Power	20,557,277	135,200,773	143,659,976	12,098,074
3	05-00-000	Stock of Fuel on Vessels	5,310,298	4,879,328	5,310,298	4,879,328
4	11-00-000	Mooring & Lighting Equipments	2,306	-	-	2,306
5	14-00-000	Medical Store(Medicine & apparatus)	1,028,836	3,327,032	3,190,558	1,165,310
6	18-00-000	Store & Spares	220,237,876	72,361,693	64,801,310	227,798,259
Total			247,136,595	215,768,826	216,962,143	245,943,278



MONGLA PORT AUTHORITY
Schedule of Debtors & Receivables
As on June,2025

Schedule-6

Sl. No.	Particulars	Opening Balance as on 01.07.2024	Addition During This Year	Adjustment During This Year	Closing Balance as on 30.06.2025
1	Sundry Debtors	21,528,003	21,990,909	25,374,701	18,144,211
	Sub-Total (A)	21,528,003	21,990,909	25,374,701	18,144,211
	Bills Receivable				-
1	From Meghna Petroleum Ltd.	1,897,152			1,897,152
2	From CPF	5,135			5,135
3	From GPF	(96,332)	34,676,000	15,364,000	19,215,668
4	From Welfare Fund	2,920,631	6,143,007	2,755,000	6,308,638
5	From Pension Fund	49,979,396	1,298,940	-	51,278,336
6	From G.E Navy	1,510,960			1,510,960
	Sub-Total (B)	56,216,942	42,117,946	18,119,000	80,215,888
	Total	77,744,944	64,108,855	43,493,701	98,360,099



Mongla Port Authority
Schedule of Advances, Deposits & Pre-payments
As on 30th June-2025

Schedule-7

SL NO.	Particulars	Opening Balance as on 01.07.2024	Prior Year Adjustment	Addition During This Year	Adjustment During This Year	Closing Balance as on 30.06.2025
1	Advance Against Purchase & works	27,841,378	-	48,296,624	53,617,046	22,520,957
2	Advance Against TA/DA	122,424	-	-	-	122,424
3	Advance against Fuel & Power	590,005	-	131,108,079	131,069,993	628,091
4	Advance against Bi-cycle	10,000	-	-	-	10,000
5	Advance against Salary	3,520	-	-	-	3,520
6	Advance against House Building	1,092,757	(21,000)	1,283,008	1,398,976	955,789
7	Advance against Motor cycle	90,324	-	31,148	31,148	90,324
8	Advance against Pension	10,000	-	-	-	10,000
9	From Enarber Dredging	-	-	441,000	-	441,000
10	Advance Waste Management Project against Loan	-	-	110,603,944	110,603,944	-
11	Advance Expansion & Modernization project against loan		-	575,000	-	575,000
12	Deposit against Telephone	235,874	-	-	-	235,874
13	Deposit against BOC (BD) Ltd.	94,102	-	-	-	94,102
14	Deposit against Elec.Conection	2,696,160	-	-	-	2,696,160
15	Advance against Computer	4,600	-	4,745	4,745	4,600
Total Taka -		32,791,145	(21,000)	292,343,548	296,725,852	28,387,843



**Mongla Port Authority,
Liabilities for Supplies & Expenses
As on 30th June-2025**

Schedule-8

SL. No.	Particulars	L/P	Opening Balance as on 01.07.2024	Adjustment During This Year	Addition During This Year	Closing Balance as on 30.06.2025
A.	Authorities Provision					
1	Provision for Insurance (SIS).	441	646,525,440		33,596,218	680,121,658
2	Provision for Group Insurance	461	43,061,803	2,526,000	8,000,000	48,535,803
3	Provision for Pay & Allowance	201241	8,424,026	6,818,257	5,768,842	7,374,611
	Total - A		698,011,268	9,344,257	47,365,060	736,032,071
B.	Provision for Various Work of MPA					
4	Provision for Electricity	487	562,867			562,867
5	ANKM Wohiduzzaman, Manager	471	28,314			28,314
6	Provision for Audit Fee	302	1,500			1,500
7	,, R & M of Equipment	41	1,907,457		5,485,303	7,392,760
8	Provision for Store & Spares	281	2,830,243	499,551	1,358,295	3,688,987
9	WIP Non Development Capital Expenditure	161,305	65,600,711	876,608	9,739,500	74,463,603
10	Provision for House Rent Dhaka Rest House	301	6,035			6,035
11	Provision for R & M of Vessels	141	4,535,938		9,652,437	4,535,938
12	,, R & M of Vehicles	101	16,017		120,697	136,714
	Total - B		75,489,082	1,376,159	26,356,232	90,816,718
C	Provision against work & supplies					
13	M/S Sea Safe	467	66,114			66,114
14	,, Sundarban Salvage	469	17,765			17,765
15	Provision for Purchase of Vehicles	491	4,642,550			4,642,550
16	Car Parking Project	473	3			3
17	Shoro Pannel Project	475	2,927,776			2,927,776
18	,, Sonali Furniture,	477	19,016			19,016
19	,, Sea Link International,	479	319,700			319,700
20	,, Mother Computers	481	14,560			14,560
21	Provision for Electrical Equipment	181	721,149			721,149
22	Provision for R & M of Building	21	8,874,359	1,113,466	1,042,536	8,803,429
23	,, Livaries & Uniform	121	567,193		8,093,808	8,661,001



SL. No.	Particulars	L/P	Opening Balance as on 01.07.2024	Adjustment During This Year	Addition During This Year	Closing Balance as on 30.06.2025
24	M/S Modern Computer	483	18,200			18,200
25	Furniture Fixture	81	-			-
26	Provision for Welfare & Recreation	321	50			50
27	XEN Public Health Engineering.	421	6,660,598			6,660,598
28	Provision for Internet Connection	341	-		632,352	632,352
29	Provision for Consultancy Figib.	499	1,998,357	1,998,357		-
30	Provision for Buoy Chain & Pont	502	9,350,303			9,350,303
31	Provision for Publicity & Advertisement	500	-		97,945	97,945
32	Provision for Contingent	495	-		675,000	675,000
33	Provision for Identity Card	540	-		99,500	99,500
34	Hamalage / Container Cargo Handling		-		485,578	485,578
35	Provision for RM of Surface Treatment		-		6,160,000	6,160,000
36	Provision Receiver of Wreck/Channel Survey		-		163,400	163,400
Total - C			36,197,692	3,111,823	17,450,119	50,535,989
Gross Total (A+B+C)			809,698,042	13,832,239	91,171,411	887,037,215



Mongla Port Authority
Schedule of Other Finance
As on 30th June, 2025.

Schedule-9

SL. No..	Particulars	Opening Balance as on 01.07.2024	Addition During This Year	Adjustment During This Year	Closing Balance as on 30.06.2025
1	Liability for Payment of Corporate Tax.	135,396,814	46,427,407	95,489,704	86,334,517
2	Income Tax Payable	1,737,083	29,810,997	30,593,231	954,849
3	Income Tax Advance against Salary(Staff & Officer)	420,265	1,352,846	1,352,596	420,515
4	Vat Payable to Govt.	269,494	429,682,764	431,258,207	(1,305,948)
5	Service charge payable to Govt.	34,925	175,884	210,027	782
6	Labour Welfare Subscription	14,662,245	3,374,938	-	18,037,183
7	Liability for payment of Pension Fund	6,037,225			6,037,225
8	Mosque Subscription	207,541	66,125	185,100	88,566
9	Benevolent Fund & Group Insurance	33,150			33,150
10	W.F.Subs	117,737	1,848,083	1,730,291	235,529
11	W.F.LoaN	634,557	8,307,956	8,993,214	(50,701)
12	Revenue Stamp	2,651,427	305,920	591,600	2,365,747
13	Officers Association/Club	351,276	63,300	-	414,576
14	Union Subs	89,055	195,540	227,540	57,055
15	Liability for Payment of Berthing Charge	28,730,795			28,730,795
16	Advance against lease of Land	109,153,434	-	9,017,505	(100,135,929)
17	Deposit Work	14,175,274	2,305,689	4,059,001	12,421,963
18	Capital receipt	108,948,207			108,948,207
19	GPF SUBSCRIPTION	2,719,336	38,777,120	41,877,554	(381,098)
20	GPF LOAN	1,843,148	23,780,405	25,781,753	(158,200)
21	CPF SUBSCRIPTION	1,977	24,912	28,965	(2,076)
22	CPF LOAN	-			-
Total		428,214,966	586,499,887	651,396,288	363,318,565



Mongla Port Authority
Schedule of Other Liabilities
As on 30th June, 2025

Schedule-10

Sl.	Particulars	Opening Balance as on 01.07.2024	Prior Year Adjustment	Addition During This Year	Adjustment During This Year	Closing Balance as on 30.06.2025
1	Vessel Dues Deposit A/C	35,587,481	-	1,161,894,955	1,155,057,389	42,425,047
2	Cargo Dues Deposit A/C	3,189,237	-	157,592,493	149,920,558	10,861,172
3	Equipment Hire Charge Deposit A/C	974,681	-	536,154	572,896	937,939
4	Tug Hire Deposit A/C	743,271	-	-	-	743,271
5	Deposit Against Stevedoring Pool	5,000,000	-	-	-	5,000,000
6	SD against Stevedoring Licenc	325,401	-	-	-	325,401
7	SD.Against ship chandling licence	86,470	-	-	-	86,470
8	SD.From labour Contractor Licence	208,892	-	-	-	208,892
9	SD. Against Lease of Land (M.C.M.L.)	232,178	-	-	-	232,178
10	SD. Against Electric Connection	2,092,549	-	400,000	-	2,492,549
11	SD.Against Vessel Dues/Shipping Agent	39,765,919	-	1,630,000	637,000	40,758,919
12	SD.Against Water Supply	77,762	-	-	-	77,762
13	SD.Against Water Line	72,200	-	10,512	-	82,712
14	SD.Against Dunnage Licence	18,946	-	-	-	18,946
15	SD.Against Chipping & Painting	14,100	-	-	-	14,100
16	SD.Against C & F Agent	2,847,086	-	30,000	-	2,877,086
17	SD.Against Shore/Container Handling	2,340,000	-	-	-	2,340,000
18	SD.From Contructor (STD-2)	955,281	-	-	-	955,281
19	SD against Grammeen Phone	198,000	-	-	-	198,000
20	SD. & Earnest Money	43,767,241	20,000	3,575,484	1,156,398	46,206,326
21	SD. Rujvelt Jetty Development Project	23,062,736	-	-	-	23,062,736
22	SD Against Lease Rent	32,015,066	50,000	9,082,352	1,632,000	39,515,418
23	SD. Against Shop Allotment(P.P.)	1,072,400	-	-	-	1,072,400
<i>Total</i>		194,646,897	70,000	1,334,751,949	1,308,976,241	220,492,605
	Less Unclaimed Deposit	6,394	-	-	-	6,394
<i>Total</i>		194,640,502	70,000	1,334,751,949	1,308,976,241	220,486,210



Mongla Port Authority
 Schedule of Capital Fund
 As on 30th June-2025

Schedule - 11

SL.	Particulars	Opening Balance as on 01.07.2024	Addition During This Year	Adjustment During This Year	Closing Balance as on 30.06.2025
1	Establishment of Hydrography Shore Control Point	7,258,912	-	-	7,258,912
2	Mongla Residential Building	142,534,000	-	-	142,534,000
3	Mongla Sweet Water Project(Foyla)	81,995,476	-	-	81,995,476
4	Mongla Port Interim Container Handling Project	105,864,000	-	-	105,864,000
5	Mongla Sweet Water Project(Jon Jhonia)	71,733,074	-	-	71,733,074
		409,385,462	-	-	409,385,462
6	Non-Development Capital Expenditure (Assets Addition Own Sourch)	5,619,255,362	-	-	5,619,255,362
7	WIP Non-Development Capital Expenditure	675,253,296	-	-	675,253,296
8	" Devlopment of Tele-Communication	583,120	-	-	583,120
	<i>Total WIP=</i>	<i>675,836,416</i>	-	-	<i>675,836,416</i>
	<i>Total Fund =</i>	<i>6,704,477,240</i>			<i>6,704,477,240</i>



Mongla Port Authority
Schedule of Revenue
For the year ended 30th June, 2025

Schedule - 12

SL.No.	Head of Account	Amount In Taka	
		2024-2025	2023-2024
A) Vessel Revenue			
1	Berthing Charge.	32,866,123	32,698,000
2	Mooring Charge.	11,731,763	10,472,000
3	Own Anchorage Charge.	214,208,978	210,236,000
4	Pilotage fees / Charge.	163,394,091	156,179,000
5	Port Dues on Vessels.	374,314,033	373,883,000
6	Shiftting/Detention Charge.	3,888,684	4,204,000
7	Fresh Water Supply.	40,803,461	33,578,000
8	Tug/Craft Hire Charge.	167,463,393	159,986,000
9	Night/Holiday Charge.	7,815,297	7,160,000
	<i>Sub Total - A</i>	1,016,485,823	988,396,000
B) Cargo Revenue			
1	Container Handling Charge	198,703,797	241,576,000
2	Landing Charge	729,570,140	729,339,000
3	Shipping Charge	9,402,407	1,406,000
4	River dues Charge	343,269,423	358,424,000
5	Wharfrent Charge	151,084,756	266,075,000
6	Hoisting Charge.	38,414,819	59,860,000
7	Removal Charge	27,657,508	15,931,000
8	Weightment Charge	4,121,783	4,040,000
9	Terminal Charge	402,940	442,000
	<i>Sub Total - B</i>	1,502,627,572	1,677,093,000
C) Other Operating Revenue			
1	Machinery/Equipment Hire Charge.	26,741,718	29,652,000
2	Licence Fee/Port dues Permit.	28,481,636	16,886,000
3	Truck Entrance/Gate Collection.	1,534,686	2,016,000
	<i>Sub Total - C</i>	56,758,040	48,554,000
	<i>TOTAL(A+B+C)</i>	2,575,871,436	2,714,043,000
D) Non - Operating Revenue			
1	Interest Income.	618,730,553	438,462,000
2	House Rent Income.	19,207,584	20,829,000
3	Lease Rent & other Rent.	105,573,779	266,370,000
4	Sale of Chart/Tender etc.	1,099,282	640,000
5	Electricity Income.	15,669,279	19,844,000
6	Miscellaneous Income.	133,719,420	24,482,000
7	Medical Income	475,483	576,000
8	Bus / Car Hire Charge.	901,857	842,000
	<i>Sub Total - D</i>	895,377,236	772,045,000
	<i>Total (A+B+C+D)</i>	3,471,248,672	3,486,088,000



Mongla Port Authority
Schedule of Expenditure
For the year ended 30th June 2025

Schedule - 13

SL.No.	Head of Account	Operating	Administrative Exp.	Amount In Taka	
				2024-2025	2023-2024
A) .Fixed Operating Cost.					
1	Pay of officers & staff	195,648,312	65,216,104	260,864,416	266,469,980
2	House Rent Allowance	82,071,528	27,357,176	109,428,705	111,433,417
3	Medical Allowance	15,460,529	5,153,510	20,614,038	20,857,347
4	Ration Subsidy	223,209	74,403	297,612	298,392
5	Conveyance Allowance	77,349	25,783	103,132	116,547
6	Tiffin Allowance	1,716,885	572,295	2,289,180	2,305,482
7	Education Allowance	3,255,500	1,085,167	4,340,667	4,391,819
8	Port Duty Allowance	16,600,902	5,533,634	22,134,536	22,317,202
9	Washing Allowance	681,400	227,133	908,533	941,377
10	Night Allowance	10,287,015	3,429,005	13,716,020	13,280,640
11	Overtime Allowance	49,116,025	16,372,008	65,488,033	64,405,867
12	Leave Salary (PRL)	24,720,239	8,240,080	32,960,319	38,955,192
13	C P F Contribution	640,507	213,502	854,009	3,413,149
14	Incentive bonus	63,564,039	21,188,013	84,752,052	30,832,233
15	Festival Allowance	32,611,240	10,870,413	43,481,653	43,650,007
16	Wages	15,233,550	-	15,233,550	17,185,793
17	Pension Fund	378,000,000	57,000,000	435,000,000	383,000,000
18	Group Insurance	6,000,000	2,000,000	8,000,000	8,000,000
19	Insurance Premium	25,197,164	8,399,055	33,596,218	37,198,982
20	Rest & Recreation Leave	2,029,549	676,516	2,706,065	2,482,200
21	New Year(Bangla) Allow.	3,183,270	1,061,090	4,244,360	4,336,898
22	Pay & Allowance (Contingent)	5,689,730	-	5,689,730	1,382,900
23	Pay & Allowance (Ansar)	28,115,198	-	28,115,198	28,400,573
24	MPA's Allocation to GPF	25,000,000	-	25,000,000	30,000,000
25	Special Incentive Bonus	-	-	-	49,670
26	Risk Allowance	-	-	-	-
27	Pailotage Allowance	2,296,950	-	2,296,950	2,529,900
28	Special Benefit	12,318,285	4,106,095	16,424,381	16,579,879
29	Charge & Others Allowance (Pay)	5,673,126	1,891,042	7,564,168	7,228,485
	Sub Total - A	1,005,411,500	240,692,024	1,246,103,524	1,162,043,931
B) Fuel & Power.					
1	Electricity Expenses	47,430,741	15,810,247	63,240,988	56,614,347
2	P.O.L.	12,270,760	4,090,253	16,361,013	13,443,484
3	Fuel & Power	140,358,757	-	140,358,757	163,443,868
	Sub Total - B	200,060,258	19,900,500	219,960,758	233,501,699
C) Depreciation					
1	Depreciation	876,730,028	-	876,730,028	824,624,679
2	Amortization	142,650,749	-	142,650,749	142,650,749
	Sub Total - C	1,019,380,776	-	1,019,380,776	967,275,428



SL.No.	Head of Account	Operating	Administrative Exp.	Amount In Taka	
				2024-2025	2023-2024
D) Repairs & Maintenance					
1	Cost of stores & spares	13,299,653	1,927,795	15,227,448	69,106,186
2	Office Equipments & Furniture	267,180	-	267,180	542,248
3	Vehicles	4,588,525	-	4,588,525	2,165,404
4	Building & structure	59,524,292	19,841,431	79,365,722	78,017,614
5	R & M of Vessel & Equipments	45,381,015	-	45,381,015	62,492,897
6	Generator, Equipment & Electric	12,100,271	-	12,100,271	4,992,867
7	Cost of Fresh Water Supply	9,424,952	-	9,424,952	7,411,893
8	R&M Hydrography Equipment	-	-	-	57,477
9	R&M Lighting Comm. Equipment	-	-	-	-
10	Marine Conger: Store Renovation	-	-	-	-
11	R & M Development of Telecom. & VTMIS	1,411,240	-	1,411,240	
12	R & M of Surface Water Treatment	22,434,381	-	22,434,381	
13	R & M of ISPS Equipment	164,003	-	164,003	209,387
14	R & M of Mobile Harbor Crane	34,248,396		34,248,396	-
15	R & M of ICT Equipment	684,227		684,227	-
16	R & M of ISPS	759,561		759,561	1,977,956
17	R & M of Automation Software	1,800,000		1,800,000	2,400,000
<i>Sub Total - D</i>		206,087,696	21,769,225	227,856,921	229,373,929
E) Other Operating Expenses					
1	Hamalage / Container Cargo Handling	3,824,760	-	3,824,760	6,006,179
2	Development Fairs	450,269	150,090	600,358	-
3	Entertainment	2,763,862	921,287	3,685,149	4,191,862
4	Appointment For MPA Employee	393,413	131,138	524,550	7,201,196
5	Legal Expenses	-	2,119,850	2,119,850	3,833,830
6		-	-	-	-
7	Publicity & Advertisement	8,001,170	2,667,057	10,668,226	10,899,079
8	TA/DA Expenses	4,176,776	1,392,259	5,569,035	4,937,358
9	Rent, Rates & Taxes	10,970,209	3,656,736	14,626,945	51,212,983
10	Printing & Stationery	3,449,708	1,149,903	4,599,611	4,390,982
11	Transportation Expenses	8,630,743	2,876,914	11,507,657	11,729,261
12	Medical Expenses	3,488,792	1,162,931	4,651,723	4,164,396
13	Welfare & Recreation	7,439,738	2,479,913	9,919,650	7,847,743
14	Livaries & Uniforms	6,099,809	2,033,270	8,133,079	2,239,580
15	Postage, Telegraph & Telephone	227,552	75,851	303,402	177,807
16	Business Development	1,822,260	607,420	2,429,680	1,443,564
17	Honourarium of TEC & TOC	996,975	332,325	1,329,300	1,071,500
18	Clear & Cleanliness(Tree Planting)	563,252	187,751	751,002	885,678
19	Digital Fairs	-	-	-	-
20	Fastival/Occasion	1,797,137	-	1,797,137	2,586,396
21	Internet Connection	2,209,279	736,426	2,945,705	1,986,795
22	Training Expenses	1,076,311	358,770	1,435,081	364,767
23	Fee/Doantion	1,037,669	-	1,037,669	1,045,500
24	Virtuousness (Shudhachar)	-	-	-	68,770



SL.No.	Head of Account	Operating	Administrative Exp.	Amount In Taka	
				2024-2025	2023-2024
25	House Rent (Dhaka Rest House)	3,734,944	1,244,981	4,979,925	3,396,426
26	Magazine Purchase	109,891	36,630	146,521	93,890
27	Identity Card Exp.	74,625	24,875	99,500	-
28	Audit Fee	126,780	42,260	169,040	104,000
29	Bank Charge	2,260,153	753,384	3,013,537	2,817,525
30	Taid Table/Book Chart	15,400	-	15,400	14,000
31	Rifle/Pistol License	207,000	-	207,000	-
32	Innovation Exp.	370,500	-	370,500	244,169
33	Forest/Jungle Clean Exp.	10,000	-	10,000	90,095
34	Special Exp.	-	6,600	6,600	6,356,690
35	Security Traning	132,488	44,163	176,651	-
36	Documentari Film Make Exp.	347,025	115,675	462,700	596,751
37	Washing Exp.	94,056	31,352	125,408	139,405
38	Receiver of Wreck/Channel Survey	1,186,054	-	1,186,054	732,988
39	Survey Reg. & Life Saveing	61,235	-	61,235	501,236
<i>Sub Total - E</i>		78,149,831	25,339,809	103,489,640	143,372,401
<i>Grand Total (A+B+C+D+E)</i>		2,509,090,061	307,701,559	2,816,791,620	2,735,567,389



Mongla Port Authority (MPA)

Statement of Ratio Analysis

For the year ended 30 June 2025

Sl. No.	Particulars	Amount in Taka	
		30.06.2025	30.06.2024
1.00	Liquid Ratio: (Measures the Liquidity position of the MPA)		
(a)	Current Ratio = $\frac{\text{Current Assets}}{\text{Current Liabilities}} = \frac{8,181,100,527}{1,470,841,991} = 5.56:1$	8,181,100,527	6,855,952,011
		1,470,841,991	1,432,553,511
		= 5.56:1	= 4.79:1

The calculated ratio above is much higher than the standard (2:1). Which means that vast amount of assets are remaining idle. MPA may go for suitable investment of such idle fund for improving Financial situation.

(b)	Acid Test Ratio = $\frac{\text{Quick Assets}}{\text{Current Liabilities}} = \frac{7,906,769,406}{1,470,841,991} = 5.38:1$	7,906,769,406	6,576,024,269
		1,470,841,991	1,432,553,511
		= 5.38:1	= 4.59:1

The calculated ratio above is much higher than the standard of 1:1, Which means that vast amount of assets are remaining idle. MPA may go for suitable investment of such idle fund for improving Financial situation.

2.00	Leverage Ratio: (Measures the extent to which the MPA has been financed by debt)		
(a)	Debt. to Total Assets = $\frac{\text{Total Debt.}}{\text{Total Assets}} = \frac{1,470,841,991}{15,805,589,814} = 0.09:1$	1,470,841,991	1,432,553,511
		15,805,589,814	15,350,235,213
(b)	Debt. to EBTIDA = $\frac{\text{Total Debt.}}{\text{EBTIDA}} = \frac{1,470,841,991}{1,673,837,829} = 0.88:1$	0.09:1	0.09:1
		1,470,841,991	1,432,553,511
		1,673,837,829	1,717,795,856
		= 0.88:1	= 0.83:1

Debt to EBITDA of 0.88 indicates that MPA is not heavily reliant on debt and has a solid ability to cover its debt obligation with its earnings

3.00	Profitability Ratio: (Measures the Profit earning capacity of the MPA)		
(a)	Cost Recovery Ratio = $\frac{\text{Total Revenue}}{\text{Total Expenses}} = \frac{3,471,248,672}{2,816,791,619} = 1.23$	3,471,248,672	3,486,087,816
		2,816,791,619	2,735,567,389
		= 1.23	= 1.27



Cost recovery ratio is 1.23 indicates MPA is financially healthy, covering costs and generating a 24% surplus. This reflects Strong Performance.

(b)	Return on Equity =	Net Income	=	654,457,053	750,520,427
		Total Equity		14,334,747,823	13,917,681,702
			=	4.57%	5.39%

The standard Average Ratio is 10% to 15%. The worked out ratio of the MPA is 4.57% which is lower than the standard average. The MPA is trying to reduce expenditure and increase income, towards developing this ratio further.

