

**Private & Confidential**

***Audit Report  
&  
Financial Statement***

***of***

**MONGLA PORT AUTHORITY (MPA)  
MONGLA, BAGERHAT**

***For the year ended 30<sup>th</sup> June, 2021***

**SUBMITTED JOINTLY BY**



**SHAFIQ BASAK & CO.  
CHARTERED ACCOUNTANTS**

Shatabdi Centre (4<sup>th</sup> & 6<sup>th</sup> Floor)  
292, Inner Circular Road  
Fakirapool, Motijheel, Dhaka  
Phone/Fax: 880-2-7192098  
Cell: 01730-080666  
Email: [skzislam86@gmail.com](mailto:skzislam86@gmail.com)  
Web: [www.shafiqbasak.com](http://www.shafiqbasak.com)



**ABACUS  
WORLDWIDE**

Independent Member



**A MATIN & CO.  
CHARTERED ACCOUNTANTS**

60/2 Naya Paltan (1<sup>st</sup> Floor),  
Dhaka-1000  
Tel: 8318191  
Cell: 01713-453596  
Fax: +88-02-8318191  
E-mail: [akmatinmatin@yahoo.com](mailto:akmatinmatin@yahoo.com)



**SHAFIQ BASAK & CO.**  
**CHARTERED ACCOUNTANTS**

Shatabdi Centre (4<sup>th</sup> & 6<sup>th</sup> Floor)  
292, Inner Circular Road  
Fakirapool, Motijheel, Dhaka  
Phone/Fax: 880-2-7192098  
Cell: 01730-080666  
Email: [skzislam86@gmail.com](mailto:skzislam86@gmail.com)  
Web: [www.shafiqbasak.com](http://www.shafiqbasak.com)



Independent Member



**A. MARTIN & CO.**  
**CHARTERED ACCOUNTANTS**

60/2 Naya Paltan (1<sup>st</sup> Floor),  
Dhaka-1000  
Tel: 8318191  
Cell: 01713-453596  
Fax: +88-02-8318191  
E-mail: [akmatinmartin@yahoo.com](mailto:akmatinmartin@yahoo.com)

**AUDITORS REPORT**  
**OF**  
**MONGLA PORT AUTHORITY (MPA)**

**Opinion**

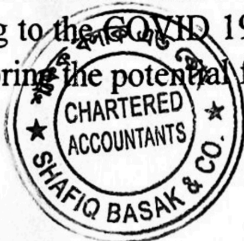
We have audited the accompanying Statement of Financial Position of Mongla Port Authority (MPA), Mongla, Bagerhat, Bangladesh as at 30 June 2021 and the related Statement of Profit or Loss and Other Comprehensive Income and Statement of Cash Flows, Fund Flows & Statement of Changes in Working Capital for the year ended on that date along with the books of account, vouchers and other relevant documents as were maintained and produced to us by the management. In our opinion, the accompanying financial statements present fairly, in all material respects of the statement of financial position of Mongla Port Authority (MPA), Mongla, Bagerhat, Bangladesh as at June 30, 2021, and of its financial performance and its statement of cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

**Basis for Opinion**

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

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated and separate financial statements of the current period. These matters were addressed in the context of our audit of the consolidated and separate financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. While the overall effect on the company's business in the post year relating to the COVID 19 global pandemic still evolving at this point. The company is regularly monitoring the potential future impact on the company's operations.





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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994, the Securities and Exchange Rules 1987 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 entity'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 entity's or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity'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 as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



### Report on other Legal and Regulatory

Requirements In our opinion, the financial statements present fairly in all material respects, the financial position of "Mongla Port Authority (MPA)" as at 30th June, 2021 and its financial performance for the year then ended and comply with other applicable laws and regulations. We also report that

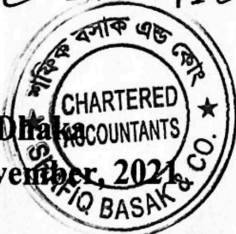
- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof
- b) In our opinion, proper books of accounts as required by law have been kept by entity so far as it appeared from our examination of these books;
- c) The statements of financial position and statements of profit or loss and other comprehensive income dealt with by the report agree with the books of accounts and returns.
- d) The expenditure incurred was for the purposes of the company's business.

  
Shafiq Basak & Co.

Chartered Accountants

DVC-211141394AS350012

Dated: Dhaka  
13<sup>th</sup> November, 2021



  
A. Matin & Co.

Chartered Accountants

DVC: 211140559AS442266

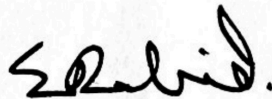


**MONGLA PORT AUTHORITY (MPA)**  
**MONGLA, BAGHERHAT**

**Statement of Financial Position**  
**As at 30th June, 2021**

Particulars	Notes	Amount in Taka	
		2020-2021	2019-2020
<b>Property Plant &amp; Equipment:</b>			
<b>A. Fixed Assets :</b>			
Fixed Assets at cost (Less depreciation)	2.00	5,598,564,479	5,279,082,329
Capital Work in Progress	3.00	3,407,679,652	4,059,660,331
Deffered Expenditure <b>Schedule-2.01</b>		573,157,520	644,802,210
		<b>9,579,401,651</b>	<b>9,983,544,870</b>
<b>B. Current Assets :</b>			
Investment at cost (FDR)	4.00	6,232,537,462	7,063,045,049
Interest receivable on investment	5.00	195,785,577	286,379,882
Stock of stores & spares	6.00	120,997,337	128,843,745
Debtors & Receivable	7.00	82,227,780	96,236,699
Advances deposits & prepayments	8.00	27,189,414	39,350,768
Cash and Bank Balance	9.00	469,721,329	237,604,056
		<b>7,128,458,899</b>	<b>7,851,460,199</b>
<b>Total Property Plant &amp; Equipment (A+B)</b>		<b>16,707,860,550</b>	<b>17,835,005,069</b>
<b>Capital and Liabilities:</b>			
<b>C. Current Liabilities:</b>			
For Supplies & Expenses	10.00	853,429,194	1,199,116,837
For other Finance	11.00	789,568,270	808,982,570
For Misc. Deposits	12.00	147,961,795	145,963,808
		<b>1,790,959,259</b>	<b>2,154,063,215</b>
<b>D. Equity &amp; Long Term Liabilities:</b>			
Govt. Equity	13.00	9,821,192,150	9,632,898,898
Capital Fund	14.00	4,964,678,678	4,731,475,160
Accumulated Surplus .		131,030,463	1,316,567,796
		<b>14,916,901,291</b>	<b>15,680,941,854</b>
<b>Total Equity &amp; Liabilities (C+D)</b>		<b>16,707,860,550</b>	<b>17,835,005,069</b>

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



Shafiq Basak & Co.

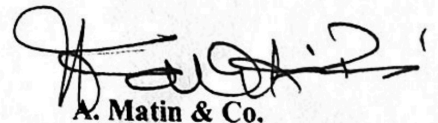
Chartered Accountants

Dated, Dhaka.

13th November, 2021

DVC-211141394AS350012





A. Martin & Co.

Chartered Accountants

DVC!211140559AS442266

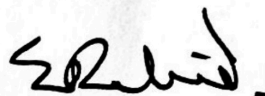


**MONGLA PORT AUTHORITY (MPA)**  
**MONGLA, BAGERHAT**

Statement of Profit or Loss and Other Comprehensive Income  
For the Year ended 30th June 2021

Particulars	Notes	Amount in Taka	
		2020-2021	2019-2020
<b>Operating Income:</b>			
On Vessel	15.01	779,122,870	751,909,517
On Cargo	15.02	2,031,495,500	1,911,631,675
Other Operating Revenue	15.03	44,118,911	22,824,425
<b>Total Operating Revenue</b>		<b>2,854,737,281</b>	<b>2,686,365,617</b>
Less: Operating Expenditure	16.01	1,791,833,742	1,849,907,440
<b>Operating Profit/(Loss)</b>		<b>1,062,903,539</b>	<b>836,458,177</b>
Add: Non Operating Income	15.04	628,714,570	695,542,122
<b>Total</b>		<b>1,691,618,109</b>	<b>1,532,000,299</b>
Less: Administrative Expenditure:	16.02	380,905,399	360,196,234
<b>Profit before Corporate Tax &amp; National Exchequer</b>		<b>1,310,712,710</b>	<b>1,171,804,065</b>
Less: Payment to National Exchequer		15,000,000	13,000,000
		<b>1,295,712,710</b>	<b>1,158,804,065</b>
Less: Provision for Corporate Tax	17.00	323,928,178	289,701,016
<b>Net Profit/(Loss) after Taxation</b>		<b>971,784,532</b>	<b>869,103,049</b>
Add/Less: Prior years adjustment		75,881,653	(308,858,795)
<b>Net Profit after Taxation &amp; adjustment</b>		<b>1,047,666,185</b>	<b>560,244,254</b>
Accumulated balance brought forward		1,316,567,796	1,810,733,104
Less: Surplus Fund Transfer to National Exchequer		2,000,000,000	-
<b>Total accumulated surplus</b>		<b>364,233,981</b>	<b>2,370,977,358</b>
<b>Appropriation</b>			
<b>Capital Fund:</b>			
Annual Development Program		-	-
Non-Development Capital Expenditure		768,873,813	359,252,668
Work In Progress		(535,676,295)	695,156,894
		<b>233,203,518</b>	<b>1,054,409,562</b>
<b>Accumulated surplus carried forward to balance sheet</b>		<b>131,030,463</b>	<b>1,316,567,796</b>

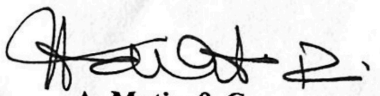
The annexed notes form an integral part of these financial statements.

  
**Shafiq Basak & Co.**  
Chartered Accountants

DVC - 2111141394 AS 350012

Dated, Dhaka.  
13th November, 2021



  
**A. Matin & Co.**  
Chartered Accountants

DVC: 2111140559 AS 442266





# MONGLA PORT AUTHORITY (MPA)

MONGLA, BAGERHAT

## Statement of Cash Flows For the year ended 30th June 2021

Particulars	Amount in Taka	
	2020-2021	2019-2020
<b>In flow of cash:</b>		
<b>A. Opening cash in hand and Bank balance</b>	<b>237,604,056</b>	<b>296,717,449</b>
<b>B. Items to be added :</b>		
Depreciation	449,391,663	387,791,653
Net Profit before contribution to Govt.	1,310,712,710	1,171,804,065
Increase in Gov. Equity.	188,293,252	-
Decrease Deferred Expenditure	71,644,690	71,644,691
Increase/Decrease in Current Liabilities	-	122,801,415
Decrease in Debtors & Receivable	14,008,919	-
Decrease in Capital Work In Progress	651,980,679	-
Decrease in Store & Spares	7,846,408	18,166,825
Adjustment of Fixed Assets	-	-
Gain on Sales of Fixed Assets	-	-
Prior Years Adjustment	75,881,653	-
Decrease in Other Current Asset	933,263,246	-
	<b>3,703,023,219</b>	<b>1,772,208,648</b>
<b>C. Items to be deducted :</b>		
Increase in Other Current Assets	-	17,708,360
Increase in Capital Work In Progress	-	822,758,136
Decrease in Govt. Equity	-	8,960,447
Increase/Decrease in Current Liabilities	363,103,956	-
Increase in Debtors & Receivable	-	11,082,619
Surplus Fund Transfer to National Exchequer	2,000,000,000	308,858,795
	<b>2,363,103,956</b>	<b>1,169,368,357</b>
<b>D. Total source of cash (A+B-C)</b>	<b>1,577,523,319</b>	<b>899,557,740</b>
<b>E. Out flow of cash :</b>		
Addition/Acquisition of fixed assets	768,873,813	359,252,668
Provision for Corporation tax	323,928,178	289,701,016
Contribution to the National Exchequer	15,000,000	13,000,000
	<b>1,107,801,990</b>	<b>661,953,684</b>
<b>F. Closing cash and Bank balance (D-E)</b>	<b>469,721,329</b>	<b>237,604,056</b>

Dated, Dhaka.  
13th November, 2021



# MONGLA PORT AUTHORITY (MPA)

## MONGLA, BAGERHAT

### Statement of Fund Flow

For the Year ended 30th June 2021

Particulars	Amount in Taka	
	2020-2021	2019-2020
<b>A. Sources of Fund:</b>		
Depreciation	449,391,663	387,791,652
Net Profit before contribution to Govt.	1,310,712,710	1,171,804,065
Increase In Govt. Equity	188,293,252	-
Decrease in Deffered Expenditure	71,644,690	71,644,690
Decrease in Working Capital	359,897,344	171,290,655
Decrease in Capital Work in Process	651,980,679	-
Adjustment Fixed Asset	-	-
Prior years adjustment	75,881,653	-
<b>Total</b>	<b>3,107,801,991</b>	<b>1,802,531,062</b>
<b>B. Application of Fund:</b>		
Increase in Acquisition of fixed assets	768,873,813	359,252,668
Increase in Capital Work in Process	-	822,758,136
Increase in Working Capital	-	-
Contribution to the National Exchequer	15,000,000	13,000,000
Provision for corporate Tax	323,928,178	289,701,016
Decrease in Govt. Equity	-	8,960,447
Prior years adjustment	2,000,000,000	308,858,795
<b>Total</b>	<b>3,107,801,991</b>	<b>1,802,531,062</b>

Dated, Dhaka.

13th November, 2021



**MONGLA PORT AUTHORITY (MPA)****MONGLA, BAGERHAT**

Statement of Changes in Working Capital

For the Year Ended 30th June 2021

Particulars	Amount in Taka		Increase/ Decrease
	2020-2021	2019-2020	
<b>A) Current Assets:</b>			
Investment at cost	6,232,537,462	7,063,045,049	(830,507,587)
Accrued interest on Investment	195,785,577	286,379,882	(90,594,305)
Stock of stores & spares	120,997,337	128,843,745	(7,846,408)
Debtors & Receivable	82,227,780	96,236,699	(14,008,919)
Advances deposits & prepayments	27,189,414	39,350,768	(12,161,354)
Cash and Bank Balance	469,721,329	237,604,056	232,117,273
<b>Total</b>	<b>7,128,458,899</b>	<b>7,851,460,199</b>	<b>(723,001,300)</b>
<b>B) Current Liabilities:</b>			
For Supplies & Expenses	853,429,194	1,199,116,837	(345,687,643)
For other Finance	789,568,270	808,982,570	(19,414,300)
For Misc. Deposits	147,961,795	145,963,808	1,997,987
<b>Total</b>	<b>1,790,959,259</b>	<b>2,154,063,215</b>	<b>(363,103,956)</b>
<b>Working Capital ( A-B )</b>	<b>5,337,499,639</b>	<b>5,697,396,984</b>	<b>(359,897,345)</b>

Dated, Dhaka.

13th November, 2021



## **MONGLA PORT AUTHORITY (MPA)** **MONGLA, BAGERHAT**

Notes to the Financial Statements  
For the year ended 30th June 2021

### **1.1 Introduction:**

According to the Gazette Notification No. PD-4 (48)/50/1 dated 29 September 1950, Chalna port came into existence on 1 December 1950, under the Ministry of Communication of Pakistan Government. A British Merchant "Ship City of Lyons" first entered in the Port and anchored at Joymonirgol on 11 December 1950. Since then Chalna port Started functioning as an Anchorage on 17th March, 1951 and was shifted near Chalna Bazar 22 km upstream. It continued functioning there till 1954. Meanwhile investigation and surveys were conducted by local and foreign experts on the hydraulic character of Passur River. The anchorage ground near chalna Bazar found unsuitable for operational purposes. Accordingly, on 20th June, 1954 the anchorage was shifted to its present location near Mongla Nulla, which is 16 km downstream from the previous site.

Later on, the Government of Pakistan decided to develop the shore based facilities at Mongla, with a view to providing the facilities of a modern Port. A project entitled permanent Port on Passur River was taken up in 1956-66. Under the project 5 Jetties were constructed with necessary back up facilities at a cost of Tk. 21,721.06 lacs.

Chalna port continued to function as a Government Directorate till May 1977. The Port Directorate was then converted to autonomous organization named "Chalna Port Authority" under the Ministry of Communications vide ordinance No. L-iii of 1976. Subsequently an amendment of the above ordinance was made vide ordinance No. L-iv dated 24th March 1982 renaming the Chalna Port Authority as the Port of Chalna Authority. Again, vide Bangladesh Extra Ordinary Gazette Notification dated the 8th March, 1987 the name of Port of Chalna was substituted by "Mongla Port Authority".

Mongla Port is situated on the South Western part of Bangladesh at the confluence of Passur River and Mongla Nulla about 45 Km south of Khulna City. The entire Western part of Bangladesh is its hinterland. One of the largest forest popularly known as the Sundarban ornamented with Royal Bengal Tiger, spotted dears etc. is situated along both the side of the passur channel. Mongla Port is located at 22°29.32' N long. 89°35.57' E.

### **1.2 Accounting Convention:**

The financial statements of the authority placed in the foregoing pages are prepared using the historical cost convention and on a going concern basis in accordance with International Accounting Standard (IASs).

#### **1.2.1 The Fixed Assets:**

The fixed assets are stated at cost less accumulated depreciation as at 30 June 2021.

#### **1.2.2 Depreciation:**

At the beginning MPA followed the Diminishing Balance Method for charging depreciation but as per General Board Meeting No. 124 dated 5 February 2003 (Regulation-1138) MPA started charging depreciation on straight line method.

#### **1.2.3 Inventories:**

All inventories were valued at average cost and stock in transit are valued at actual cost taking in consideration of all the relevant expenses up to the closing date.

#### **1.2.4 Debtors:**

Debtors are valued at their realizable value less provision for bad and doubtful debts.





#### 1.2.5 Current Tax

Provision for taxation has been made as per rates prescribed in Finance Act, 2020 and Section 82 of the Income Tax Ordinance, 1984 on the profit made by the Company after considering taxable add backs of income and disallowances of expenditure as per Income Tax laws in compliance with IAS-12 "Income Taxes."

#### 1.2.6 Revenue recognition

The revenue during the year is recognized as follows which satisfy all conditions of revenue recognition as prescribed by IFRS-15 "Revenue".

#### 1.2.7 Statement of Cash Flows

Statement of Cash Flows is prepared principally in accordance with IAS-7 "Statement of Cash Flows" and the cash flow from the opening activities has been presented under direct method as prescribed by the Securities and Exchanges Rules, 1987.

#### 1.2.8 Reporting Period:

The reporting of the MPA covers from 1st July 2020 to 30th June 2021.



**2.00 Fixed Assets:**

Opening Balance at Cost  
Addition during the year  
Less: Adjustment during the year at cost  
  
Less: Adjustment during the year  
  
Less: Accumulated Depreciation  
**Total**

Amount in Taka	
2020-2021	2019-2020
5,279,082,329	5,307,621,313
768,873,813	359,252,668
-	-
<b>6,047,956,142</b>	<b>5,666,873,981</b>
-	-
<b>6,047,956,142</b>	<b>5,666,873,981</b>
449,391,663	387,791,652
<b>5,598,564,479</b>	<b>5,279,082,329</b>

Details have been shown in enclosed Sch. No. 1.

**3.00 Capital Work-in-progress:**

Opening Balance  
Addition during the year  
  
Less: Adjustment made during the year  
**Closing Balance**

4,059,660,331	3,236,902,195
220,641,408	1,194,782,605
<b>4,280,301,739</b>	<b>4,431,684,800</b>
872,622,087	372,024,469
<b>3,407,679,652</b>	<b>4,059,660,331</b>

Details have been shown in enclosed Sch. No. 2

**4.00 Investment:**

Opening Balance  
Add: Investment during the year  
  
Less: Encashment during the year  
**Closing Balance**

7,063,045,049	6,955,896,012
2,770,418,866	1,200,168,173
<b>9,833,463,915</b>	<b>8,156,064,185</b>
3,600,926,453	1,093,019,136
<b>6,232,537,462</b>	<b>7,063,045,049</b>

Details have been shown in enclosed Sch. No. 3

**5.00 Interest receivable on Investment:**

Opening Balance  
Add: Interest accrued during the year  
  
Less: Interest Received during the year  
  
Less: Excise Duty, Bank Charge  
  
Less: Tax deducted at source (10%)  
**Closing Balance**

286,379,882	369,405,494
416,399,042	556,890,259
<b>702,778,924</b>	<b>926,295,753</b>
454,798,664	575,205,314
<b>247,980,260</b>	<b>351,090,439</b>
1,495,348	1,013,000
<b>246,484,912</b>	<b>350,077,439</b>
50,699,335	63,697,557
<b>195,785,577</b>	<b>286,379,882</b>

Details have been shown in enclosed Sch. No. 4



**6.00 Stock of Stores & Spares:**

Opening Balance  
Add: Received during the year  
  
Less: Adjustment during the year  
**Closing Balance**

Details have been shown in enclosed Sch. No. 5

Amount in Taka	
2020-2021	2019-2020
128,843,745	137,161,895
123,256,133	172,184,366
<b>252,099,878</b>	<b>309,346,262</b>
131,102,541	180,502,517
<b>120,997,337</b>	<b>128,843,745</b>

**7.00 Debtors and Receivables:****a) Sundry Debtors:**

Opening Balance  
Addition during the year  
  
Less: Realized during the year  
  
Less: Reserve for bad debt

Sub-total (a)

**b) Bill Receivable:**

Opening Balance  
Addition during the year  
  
Less: Realized during the year

Sub-total (b)

Grand total (a+b)

Details have been shown in enclosed Sch. No. 6

28,550,263	27,086,119
17,258,668	14,572,504
<b>45,808,931</b>	<b>41,658,623</b>
21,296,400	13,108,360
<b>24,512,531</b>	<b>28,550,263</b>
1,088,861	1,088,861
<b>23,423,670</b>	<b>27,461,402</b>
68,775,297	59,156,822
20,725,813	25,568,475
<b>89,501,110</b>	<b>84,725,297</b>
30,697,000	15,950,000
<b>58,804,110</b>	<b>68,775,297</b>
<b>82,227,780</b>	<b>96,236,699</b>

**8.00 Advance, Deposit and Prepayments:**

Opening Balance  
Addition made during the year  
  
Less: Adjustment made during the year  
**Closing Balance**

Details have been shown in enclosed Sch. No. 7

39,350,768	45,765,832
176,148,135	171,912,680
<b>215,498,903</b>	<b>217,678,512</b>
188,309,489	178,327,744
<b>27,189,414</b>	<b>39,350,768</b>

**9.00 Cash and Bank Balance:**

Cash in hand  
Cash at bank  
**Closing Balance**

Details have been shown in enclosed Sch. No. 8

609,927	528,975
469,111,402	237,075,081
<b>469,721,329</b>	<b>237,604,056</b>



Amount in Taka	
2020-2021	2019-2020

**10.00 Supplies & Expenses:**

closing Balance	1,199,116,837	1,025,291,662
Addition made during the year	202,360,204	651,636,763
	<b>1,401,477,041</b>	<b>1,676,928,425</b>
Less: Adjustment made during the year	548,047,847	477,811,588
<b>Closing Balance</b>	<b>853,429,194</b>	<b>1,199,116,837</b>

Details have been shown in enclosed Sch. No. 9

**11.00 Other Finance:**

Opening Balance	808,982,570	896,720,174
Addition made during the year	1,035,054,670	975,305,484
	<b>1,844,037,240</b>	<b>1,872,025,658</b>
Less: Adjustment made during the year	1,054,468,969	1,063,043,088
<b>Closing Balance</b>	<b>789,568,270</b>	<b>808,982,570</b>

Details have been shown in enclosed Sch. No. 10

**12.00 Misc. Deposits:**

Opening Balance	145,963,808	109,249,964
Addition made during the year	1,353,290,140	1,244,334,420
	<b>1,499,253,948</b>	<b>1,353,584,384</b>
Less: Adjustment made during the year	1,351,292,153	1,207,620,576
<b>Closing Balance</b>	<b>147,961,795</b>	<b>145,963,808</b>

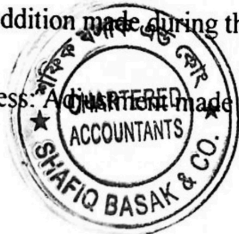
Details have been shown in enclosed Sch. No. 11

**13.00 Government Equity:**

Opening Balance	9,632,898,898	9,641,859,345
Addition made during the year	188,293,252	1,000,239
	<b>9,821,192,150</b>	<b>9,642,859,584</b>
Less: Adjustment made during the year	-	9,960,686
<b>Closing Balance</b>	<b>9,821,192,150</b>	<b>9,632,898,898</b>

**14.00 Capital Fund:**

Opening Balance	4,731,475,160	3,677,065,598
Addition made during the year	985,631,250	1,402,758,649
	<b>5,717,106,410</b>	<b>5,079,824,247</b>
Less: Adjustment made during the year	752,427,732	348,349,087





Closing Balance

4,964,678,678

4,731,475,160

Details have been shown in enclosed Sch. No. 12

**15.00 Revenue:**

Amount in Taka		
	2020-2021	2019-2020
15.01 On Vessel Revenue	779,122,870	751,909,517
15.02 On Cargo Revenue	2,031,495,500	1,911,631,675
15.03 Other Operating Revenue	44,118,911	22,824,425
15.04 Non Operating Revenue	628,714,570	695,542,122
<b>Total</b>	<b>3,483,451,851</b>	<b>3,381,907,739</b>

Details have been shown in enclosed Sch. No. 13

**16.00 Expenditure:**

16.01 Operating Expenses	1,791,833,742	1,849,907,440
16.02 Administrative Expenses	380,905,399	360,196,234
<b>Total</b>	<b>2,172,739,141</b>	<b>2,210,103,674</b>

Details have been shown in enclosed Sch. No. 14

**17.00 Corporate Tax:**

A) Deducted Source Tax from Bank Account:	1,025,472	1,353,246
B) Deducted Source Tax from FDR:	50,699,335	63,697,557
Total Source Tax (A+B)	51,724,807	65,050,803
C) Provision for Payment:	272,203,371	224,650,214
<b>Total</b>	<b>323,928,178</b>	<b>289,701,016</b>

Details have been shown in enclosed Sch. No. 15



**MONGLA PORT AUTHORITY (MPA)**  
**MONGLA, BAGERHAT**  
Schedule of Fixed Assets  
As at 30 June 2021

Schedule-1

Sl. No.	Particulars	COST			DEPRECIATION					Written Down Value As On 30.06.2021
		Balance as on 01.07.2020	Addition during the year	Disposal during the year	Total as on 30.06.2021	Balance as on 01.07.2020	Charged during the year	Disposal during the year	Accumulated Dep. as on 30.06.2021	
<b>I</b>	<b>LAND AND LAND DEVELOPMENT:-</b>									
	A P P SITE AND OLD MONGLA 2187.4882	643,936,305.75	1,712,458.00	-	645,648,763.75	-	-	-	-	645,648,764
	B KHULNA 90.71-3-22=87.49	10,894,534.38	13,069,951.00	-	23,964,485.38	-	-	-	-	23,964,485
	<b>TOTAL</b>	<b>654,830,840.13</b>	<b>14,782,409.00</b>	<b>-</b>	<b>669,613,249.13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>669,613,249</b>
<b>2</b>	<b>BUILDING AND STRUCTURE</b>									
	<b>MONGLA -</b>									
	A P P JETTY	1,306,831,354.12	67,234,647.00	-	1,374,066,001.12	624,351,885.15	27,481,658.90	-	651,833,544	722,232,457
	B ESTB OF SHORE CONTROL POINT	7,258,912.00	-	-	7,258,912.00	7,258,911.00	-	-	7,258,911	1
	C BUILDING AND STRUCTURE	1,396,262,804.67	172,135,467.00	-	1,568,398,271.67	555,042,234.82	35,487,146.76	-	590,529,382	977,868,890
	D BOUNDERY WALL	79,502,442.29	3,644,604.00	-	83,147,046.29	35,229,293.98	3,256,098.76	-	38,485,393	44,661,654
	E ROADS AND DRAINS	469,890,890.17	3,210,996.00	-	473,101,886.17	255,975,366.08	7,241,150.47	-	263,216,517	209,885,370
	F SWEET WATER PROJECT ( JHON JHONIA)	71,733,073.95	-	-	71,733,073.95	39,593,687.06	2,473,969.91	-	42,067,657	29,665,417
	G SWEET WATER PROJECT ( FOYLA)	81,995,475.87	-	-	81,995,475.87	81,995,474.87	-	-	81,995,475	1
	<b>TOTAL</b>	<b>3,413,474,953.07</b>	<b>246,225,714.00</b>	<b>-</b>	<b>3,659,700,667.07</b>	<b>1,599,446,852.96</b>	<b>75,940,024.80</b>	<b>-</b>	<b>1,675,386,878</b>	<b>1,984,313,789</b>
<b>II</b>	<b>KHULNA:-</b>									
	A BUILDING AND STRUCTURE	96,427,891.09	15,684,360.00	-	112,112,251.09	26,596,917	2,564,690	-	29,161,607	82,950,644
	B BOUNDARY WALL	20,340,836.86	-	-	20,340,836.86	8,292,048	873,626	-	9,165,673	11,175,163
	C ROADS AND DRAINS	31,997,811.51	6,174,145.00	-	38,171,956.51	4,357,408	828,227	-	5,185,635	32,986,321
	<b>TOTAL</b>	<b>148,766,539.46</b>	<b>21,858,505.00</b>	<b>-</b>	<b>170,625,044.46</b>	<b>39,246,373.04</b>	<b>4,266,542.67</b>	<b>-</b>	<b>43,512,916</b>	<b>127,112,129</b>
	<b>GRAND TOTAL OF BUILDING</b>	<b>3,562,241,492.53</b>	<b>268,084,219.00</b>	<b>-</b>	<b>3,830,325,711.53</b>	<b>1,638,693,226.00</b>	<b>80,206,567.47</b>	<b>-</b>	<b>1,718,899,793</b>	<b>2,111,425,918</b>
<b>3</b>	<b>MACHINERY &amp; EQUIPMENT</b>									
	<b>I) MACHINERIES MONGLA.</b>									
	A MACHINERY & EQUIPMENT	1,478,495,254.04	284,892,765.00	-	1,763,388,019.04	537,860,761	133,408,830	-	671,269,590	1,092,118,429
	B STRADDLE CARRIER	193,927,411.87	-	-	193,927,411.87	149,482,034	7,864,329	-	157,346,364	36,581,048
	C MARINE EQUIPMENT	194,864,218.85	23,190,500.00	-	218,054,718.85	181,580,440	4,488,682	-	186,069,121	31,985,598
	D LOOSE TOOLS	571,885.02	-	-	571,885.02	571,884	-	-	571,884	1
	E BUOY, ANCHOR & CHAIN	495,808,549.05	102,033,400.00	-	597,841,949.05	396,821,337	42,279,782	-	439,101,139	158,740,810
	F ELECTRICAL EQUIPMENT	297,232,034.09	19,487,052.00	-	316,719,086.09	174,035,847	36,872,076	-	210,907,922	105,811,164
	G INSTALLATION OF TELEPHONE	3,148,544.93	-	-	3,148,544.93	3,148,545	-	-	3,148,545	-
	H 50 SET INTERCOM TELEPHONE	2,493,047.44	-	-	2,493,047.44	2,493,046	-	-	2,493,046	1
	I INTERNATIONAL SHIP & PORT SECURITY ( I.S.P.S.)	8,296,850.00	-	-	8,296,850.00	6,100,274	860,079	-	6,960,353	1,336,497
	J FIRE HYDRANT SYSTEM	40,039,517.37	-	-	40,039,517.37	40,039,516	-	-	40,039,516	1
	K WATER TREATMENT PLANT	4,869,873.67	-	-	4,869,873.67	4,570,827	149,523	-	4,720,350	149,523
	<b>TOTAL</b>	<b>2,719,747,186.33</b>	<b>429,603,717.00</b>	<b>-</b>	<b>3,149,350,903.33</b>	<b>1,496,704,531.81</b>	<b>225,923,300.91</b>	<b>-</b>	<b>1,722,627,833</b>	<b>1,426,723,071</b>



Sl. No.	Particulars	COST			DEPRECIATION					Written Down Value As On 30.06.2021
		Balance as on 01.07.2020	Addition during the year	Disposal during the year	Total as on 30.06.2021	Balance as on 01.07.2020	Charged during the year	Disposal during the year	Accumulated Dep. as on 30.06.2021	
ii)	MACHINERIES AT KHULNA:-									
	A. ELECTRICAL EQUIPMENT	4,348,974.70	-	-	4,348,974.70	4,348,970.70	-	-	4,348,971	
	TOTAL	4,348,974.70	-	-	4,348,974.70	4,348,970.70	-	-	4,348,971	
	GRAND TOTAL OF MACHINERIES	2,724,096,161.03	429,603,717.00	-	3,153,699,878.03	1,501,053,502.51	225,923,300.91	-	1,726,976,803	
4	FURNITURE :-									
i)	FURNITURE & FIXTURE	32,575,110.73	8,941,460.00	-	41,516,570.73	20,695,232	2,529,162	-	23,224,394	
ii)	OFFICE EQUIPMENT	39,233,177.49	6,289,008.00	-	45,522,185.49	24,044,999	3,366,729	-	27,411,728	
	GRAND TOTAL OF FURNITURE	71,808,288.22	15,230,468.00	-	87,038,756.22	44,740,231.02	5,895,891.38	-	50,636,122	
5	VESSEL AND VEHICLES ETC.									
	A. SUPPLY & FITTING, FIXING FENDER AT P.P.JETTY	139,610,968.27	-	-	139,610,968.27	31,702,981	22,627,246	-	54,330,227	
	B. VESSEL BERTH AT P.P. SITE	51,560,538.55	-	-	51,560,538.55	26,183,222	1,153,514	-	27,336,736	
	C. Pashur Channel Dredging	32,250,600.00	15,000,000.00	-	47,250,600.00	22,434,335	11,210,450	-	33,644,785	
	D. VEHICLES	140,197,502.72	-	-	140,197,502.72	73,173,745	10,042,557	-	83,216,301	
	E. VESSELS	2,026,404,029.42	26,173,000.00	-	2,052,577,029.42	785,936,850	92,332,136	-	878,268,986	
	TOTAL = (A TO D)	2,390,023,638.96	41,173,000.00	-	2,431,196,638.96	939,431,132.96	137,365,903.40	-	1,076,797,036	
	GRAND TOTAL ( 1 TO 5)	9,403,000,420.87	768,873,813.00	-	10,171,874,233.87	4,123,918,092.49	449,391,663.16	-	4,573,309,756	
									5,598,564,479	



# MONGLA PORT AUTHORITY (MPA)

MONGLA, BAGERHAT

Schedule of Work -in - Progress

As on 30th June 2021

Schedule No. 2

SL. NO.	Particulars	Opening Balance as on 01.07.2020	Addition during the year	Adjustment during the year	Closing Balance as on 30.06.2021
		1	2	3	4=1+2-3
1	WIP Pashur Channel Outerbar Dredging	1,555,586	-	1,555,586	-
2	WIP Pashur Channel Dredging	52,774,541	-	-	52,774,541
3	„ Dredging of Nil Kamol Khal	11,000,000	-	-	11,000,000
4	„ Rampal Dredging	1,556,621,678	-	-	1,556,621,678
5	„ Non Development Capital Expenditure	2,295,611,384	216,757,437	752,427,732	1,759,941,089
6	„ Oil Cleaner Vessel	2,572,696	-	-	2,572,696
7	WIP Rujvelt Jetty Development Project	20,043,855	712,923.00	-	20,756,778
8	„ Development of Telecommunication	583,120	-	-	583,120
9	„ ISPS	57,750	-	-	57,750
10	WIP Vessel Traffic Managment (VTMIS)	8,079,721	3,059,048	11,138,769	-
11	WIP Mpa Essential Instrument Collection Project	107,536,550	30,000.00	107,500,000	66,550
12	WIP Instalation of Shoro Pannel	3,223,450	-	-	3,223,450
13	WIP MPA's Wastes Out Flow Oil Remove Administra	-	82,000.00	-	82,000
	<b>Total</b>	<b>4,059,660,331</b>	<b>220,641,408</b>	<b>872,622,087</b>	<b>3,407,679,652</b>

## Deffered Expenditure

Schedule No. 2.01

SL. NO.	Particulars	Opening Balance as on 01.07.2020	Addition during the year	Adjustment during the year	Closing Balance as on 30.06.2021
		1	2	3	4=1+2-3
1	Dredging project in poshur channel	644,802,210	-	71,644,690.00	573,157,520
	<b>Total</b>	<b>644,802,210</b>	<b>-</b>	<b>71,644,690.00</b>	<b>573,157,520</b>





**MONGLA PORT AUTHORITY (MPA)**  
**MONGLA, BAGERHAT**  
Schedule of Investment  
As on 30th June 2021

Schedule No. 3

SL NO.	Name of the Bank	Opening balance as on 01.07.2020	Addition during the year	Total Amount	Encashment during the year	Closing Balance as on 30.06.2021
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4=2+3</b>	<b>5</b>	<b>6=4-5</b>
1	BANGLADESH DEVELOPMENT BANK LTD.	820,529,400	-	820,529,400	820,529,400	-
2	BASIC BANK LTD.	1,203,600,000	270,000,000	1,473,600,000	1,103,600,000	370,000,000
3	JANATA BANK LTD.	0	1,270,000,000	1,270,000,000	-	1,270,000,000
4	BANGLADESH KRISHI BANK	1,225,883,592	819,630,000	2,045,513,592	925,883,592	1,119,630,000
5	RUPALI BANK LTD.	100,000,000	-	100,000,000	100,000,000	-
6	FIRST SECURITY ISLAMIC BANK LTD.	589,024,861	110,795,399	699,820,260	49,400,341	650,419,919
7	PADMA BANK LTD ( THE FARMERS BANK LTD.)	571,043,000	-	571,043,000	-	571,043,000
8	NRB GLOBAL BANK LTD.	700,000,000	16,740,000	716,740,000	-	716,740,000
9	UNION BANK LTD.	722,591,645	153,508,127	876,099,772	129,013,120	747,086,652
10	ICB ISLAMIC BANK (THE ORIENTAL BANK), KHULNA	7,872,550	-	7,872,550	-	7,872,550
11	MODHUMOTI BANK LTD.	372,500,000	-	372,500,000	372,500,000	-
12	NATIONAL BANK LTD.	600,000,000	25,144,840	625,144,840	100,000,000	525,144,840
13	MEGHNA BANK LTD.	150,000,000	4,600,500	154,600,500	-	154,600,500
14	AB BANK LTD	-	100,000,000	100,000,000	-	100,000,000
	<b>Total</b>	<b>7,063,045,049</b>	<b>2,770,418,866</b>	<b>9,833,463,915</b>	<b>3,600,926,453</b>	<b>6,232,537,462</b>



**MONGLA PORT AUTHORITY (MPA)**  
**MONGLA, BAGERHAT**  
Schedule of Accrued Interest  
As on 30th June 2021

Schedule No. 4

Sl. No.	Name of the Bank	Opening Balance as on 01.07.2020	Interest Accrued during the year	Total Amount	Interest Received during the year	Excise duty, Bank charge etc.	Tax Deducted at Source (10%)	Total deduction Amount Tk.	Total Interest Receivable up to 30.06.2021
1	2	3	4	5=3+4	6	7	8	9=7+8	10=5-6-9
1	BANGLADESH DEVELOPMENT BANK LTD	12,056,167	44,150,097	56,206,264	50,345,638	240,000	5,620,626	5,860,626	-
2	BASIC BANK LTD	46,626,620	26,836,430	73,463,050	53,177,410	170,000	5,927,490	6,097,490	14,188,150
4	JANATA BANK LTD.	-	19,943,041	19,943,041	-	-	-	-	19,943,041
5	BANGLADESH KRISHI BANK	35,539,894	81,910,241	117,450,135	80,254,005	400,348	8,961,595	9,361,943	27,834,187
6	RUPALI BANK LTD.	3,935,342	3,664,658	7,600,000	6,775,000	65,000	760,000	825,000	-
7	FIRST SECURITY ISLAMI BANK LTD.	23,726,212	52,388,429	76,114,641	56,833,607	228,000	6,340,179	6,568,179	12,712,856
8	PADMA BANK LTD ( THE FARMERS BANK LTD.)	46,254,483	-	46,254,483	-	-	-	-	46,254,483
9	NRB GLOBAL BANK LTD.	19,481,644	55,706,127	75,187,771	52,740,000	-	5,860,000	5,860,000	16,587,771
10	UNION BANK LTD.	43,216,643	60,046,423	103,263,066	65,750,980	170,000	7,324,553	7,494,553	30,017,533
11	ICB ISLAMI BANK (THE ORIENTAL BANK), KHULNA	-	-	-	-	-	-	-	-
12	MODHUMOTI BANK LTD.	32,388,904	8,948,596	41,337,500	37,073,750	130,000	4,133,750	4,263,750	-
13	NATIONAL BANK LTD.	17,656,370	45,888,851	63,545,221	45,600,275	40,000	5,071,142	5,111,142	12,833,804
14	MEGHNA BANK LTD.	5,497,603	12,287,382	17,784,985	6,248,000	52,000	700,000	752,000	10,784,985
15	AB BANK LTD	-	4,628,767	4,628,767	-	-	-	-	4,628,767
Total		286,379,882	416,399,042	702,778,924	454,798,664	1,495,348	50,699,335	52,194,683	195,785,577



**MONGLA PORT AUTHORITY (MPA)****MONGLA, BAGERHAT****Schedule of Stock Stores & Spares****As on 30th June 2021****Schedule No. 5**

Sl. No.	Code No	Particulars	Opening Balance as on 01-07-2020	Received During the Year	Issued During the Year	Closing Balance as on 30-06-2021
1	02-00-000	Fuel & Power	7,026,035	94,862,673	94,998,015	6,890,693
2	05-00-000	Stock of Fuel on Vessels	3,447,173	3,254,233	3,447,173	3,254,233
3	11-00-000	Mooring & Lighting Equipment's	2,306	-	-	2,306
4	14-00-000	Medical Store	804,428	3,277,546	3,116,273	965,701
5	18-00-000	Stores & Spares	117,563,803	21,861,681	29,541,080	109,884,404
<b>Total</b>			<b>128,843,745</b>	<b>123,256,133</b>	<b>131,102,541</b>	<b>120,997,337</b>



**MONGLA PORT AUTHORITY (MPA)**  
**MONGLA, BAGERHAT**  
Schedule of Debtors & Receivable  
As on 30th June 2021

Schedule No. 6

**i) Sundry Debtors:**

SL. No.	Particulars	Opening Balance as on 01.07.2020	Addition during the year	Adjustment during the year	Closing Balance as on 30.06.2021
<b>A</b>	<b>MONGLA:</b>				
1	Port & Pilotage Bill	4,606,264	-	-	4,606,264
2	Fresh Water Supply	7,331,285	7,845,105	8,485,238	6,691,153
3	Tug hair charge	2,125,910	-	-	2,125,910
4	Electricity charge	11,259,902	9,413,563	12,811,162	7,862,304
5	Construction Equipment's charge	257,150	-	-	257,150
6	Buoy Hair Charge	15,735	-	-	15,735
7	Lease rent charge	2,899,667	-	-	2,899,667
8	Rest house charge	48,153	-	-	48,153
9	Car hire Charge	6,195	-	-	6,195
	<b>Sub-Total</b>	<b>28,550,263</b>	<b>17,258,668</b>	<b>21,296,400</b>	<b>24,512,531</b>
1	Less : Reserve for Bad & Doubtful Debts.	1,088,861	-	-	1,088,861
	<b>Total</b>	<b>27,461,402</b>	<b>17,258,668</b>	<b>21,296,400</b>	<b>23,423,670</b>

**ii) BILLS RECEIVABLES:**

1	From Survey of Bangladesh	-	-	-	-
2	From Meghna Petroleum Ltd.	1,897,152	-	-	1,897,152
3	From CPF	5,135	-	-	5,135
4	From GPF	29,906,240	12,867,000	27,867,000	14,906,240
5	From FDR (Including Accrued Interest)	-	-	-	-
6	From Welfare Fund	874,000	3,164,000	2,830,000	1,208,000
7	From Pension Fund	34,581,810	4,694,813	-	39,276,623
8	Labour Subscription ( STD - 26)	-	-	-	-
9	Bills Receivable From Purchase of Dredger(India)	-	-	-	-
10	From G.E Navy	1,510,960	-	-	1,510,960
	<b>Total</b>	<b>68,775,297</b>	<b>20,725,813</b>	<b>30,697,000</b>	<b>58,804,110</b>
	<b>Grand Total: (i + ii)</b>	<b>96,236,699</b>	<b>37,984,481</b>	<b>51,993,400</b>	<b>82,227,780</b>





**MONGLA PORT AUTHORITY (MPA)**  
**MONGLA, BAGERHAT**

Schedule of Advance, Deposit & Prepayments  
As on 30th June 2021

Schedule No. 7

Sl. No.	Particulars	Opening Balance as on 01.07.2020	Addition During the year	Adjustment During the year	Closing Balance as on 30.06.2021
1	Advance Against Purchase & works	28,710,716	57,614,064	65,706,988	20,617,793
2	Advance Against TA/DA	122,424			122,424
3	Advance against Fuel & Power	3,223,993	114,706,228	117,302,130	628,091
4	Advance against Bi-cycle	10,000			10,000
5	Advance against Salary	3,520			3,520
6	Advance against House Building	3,210,839	3,541,743	4,316,043	2,436,539
7	Advance against Motor cycle	435,739	91,189	320,217	206,711
8	Advance against Pension	10,000	-	-	10,000
9	Deposit against Telephone	235,874	-	-	235,874
10	Deposit against BOC (BD) Ltd.	94,102	-	-	94,102
11	Deposit against Elec. Connection	2,696,160	-	-	2,696,160
12	Advance against Computer	597,400	194,911	664,111	128,200
	<b>Total</b>	<b>39,350,768</b>	<b>176,148,135</b>	<b>188,309,489</b>	<b>27,189,414</b>



**MONGLA PORT AUTHORITY (MPA)**  
**MONGLA, BAGERHAT**  
Schedule of Cash & Bank  
As on 30th June 2021

Schedule-8

Sl. No.		Particulars	Schedule-8 Amount in Taka	
			2020-2021	2019-2020
A)				
1	STD-1 Sonali Bank,Ltd.Mongla Port Br.		58,630,300	30,152,671
2	STD-1 Janata Bank Ltd. Roosevelt Jetty Br.		98,083,222	77,172,564
3	CD-80 Janata Bank Ltd. Roosevelt Jetty Br.		30,081,809	11,722,406
4	STD-1 Janata Bank Ltd.Mongla Port Comp.Br.		134,853,727	74,083,813
5	STD-2 Janata Bank Ltd. Mongla Port Comp.Br..		10,661,432	9,825,712
6	CD-36 Janata Bank Ltd.Mongla Port Comp.Br..		116,981,230	14,827,251
7	STD-436000283 JB Ltd, Corporate Br.		618,712	600,146
8	STD-436000531 Janata Bank Ltd, Corporate Br.		1,290,010	-
9	STD- 0320010184 Janata Bank Ltd.MPC Br.			-
10	STD- 0320010174 Janata Bank Ltd.MPC Br.		66,307	65,267
11	STD- 0320010246 Janata Bank Ltd. MPC Br.		10,263,418	9,932,623
12	STD- 1636 Al-Arafa Islami Bank Ltd.Khulna Br.		1,247,299	1,224,238
13	STD- 145 Al-Arafa Islami Bank Ltd.Mongla Br.		3,020,633	2,959,287
14	STD- 1537 Al-Arafa Islami Bank Ltd.Khulna		2,866,241	2,808,227
15	A/C C-9 , Mongla Custom House,Khulna.		55,182	55,182
16	STD- 06 Sonali Bank Ltd. Mongla Port Br.			
17	SND-01 City Bank, Khulna		2,042	2,593
18	SND-405 AL-Arafa Bank, Khulna.		17,237	17,768
19	Bank A/C No.STD- 921 Janata Corpa. Br Mongla Port			1,252,008
20	STD- 056 Sonali Bank Ltd. Mongla Port Br.		372,601	373,326
21	STD-27 Janata Bank Ltd.Mongla Port Comp.Br.		-	-
22	Cash Contra			-
Total Bank Balance - A			469,111,402	237,075,081
B)	Cash in Hand		324,927	253,975
	Imprest Cash in Hand		285,000	275,000
Total Cash Balance - B			609,927	528,975
Total Bank & Cash Balance ( A + B)			469,721,329	237,604,056



**MONGLA PORT AUTHORITY (MPA)**

**MONGLA, BAGERHAT**

Schedule of Capital Fund

As on 30th June 2021

Schedule No. 12

Sl. No.	Particulars	Opening Balance as on 01.07.2020	Addition During the Year	Adjustment During the Year	Closing Balance as on 30.06.2021
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
	<b>Annual Development Program (ADP):</b>	<b>409,385,462</b>	<b>-</b>	<b>-</b>	<b>409,385,462</b>
6	Non-Development Capital Expenditure	1,962,062,903	768,873,813		2,730,936,716
7	WIP Non-Development Capital Expenditure	2,295,611,384	216,757,437	752,427,732	1,759,941,089
8	„ I S P S	57,750			57,750
9	WIP Dredging Of Nil Kamol Khal	11,000,000			11,000,000
10	„ Pashur Channel Dredging	52,774,541			52,774,541
11	" Development of Tele-Communication	583,120			583,120
	<b>Total WIP</b>	<b>2,360,026,795</b>	<b>216,757,437</b>	<b>752,427,732</b>	<b>1,824,356,500</b>
	<b>Total Fund</b>	<b>4,731,475,160</b>	<b>985,631,250</b>	<b>752,427,732</b>	<b>4,964,678,678</b>

Annexuar-A

**Statement of New Addition of Non Development Capital Expenditure as on 30 June 2021**

Sl. No.	Particular of Assets	Addition From own source
1	LAND AND LAND DEVELOPMENT	14,782,409
2	P.P.JETTY	-
3	BUILDING AND STRUCTURE	187,819,827
4	ROADS AND DRAINS	9,385,141
5	BOUNDARY WALL	3,644,604
6	MACHINERY & EQUIPMENT	284,892,765
7	ELECTRICAL EQUIPMENT	19,487,052
8	MARINE EQUIPMENT	23,190,500
9	BOUY ANCHORE CHAIN	102,033,400
10	FENDER	67,234,647
11	VESSELS	26,173,000
12	PASHUR CHANNEL DREDGING	15,000,000
13	VEHICLES	-
14	FURNITURE & FIXTURE	8,941,460
15	OFFICE EQUIPMENT	6,289,008
	<b>Total</b>	<b>768,873,813</b>





# MONGLA PORT AUTHORITY

## MONGLA, BAGERHAT

### Schedule of Revenue

For the year ended 30 June 2021

Schedule No.13

Budget	Serial no.	Head of Accounts	Amount in Taka		Variance
			2020-2021	2019-2020	
		<b>A) Vessel Revenue</b>			
37,000,000	1	Berthing Charge.	32,244,322	28,278,743	(4,755,678)
10,500,000	2	Mooring Charge.	8,241,535	7,055,832	(2,258,465)
150,000,000	3	Own Anchorage Charge.	119,100,388	137,005,944	(30,899,612)
125,000,000	4	Pilotage fees / Charge.	132,095,708	117,073,369	7,095,708
320,000,000	5	Port Dues on Vessels.	318,579,703	311,633,952	(1,420,297)
2,500,000	6	Shifting/Detention Charge.	2,074,826	1,702,099	(425,174)
26,000,000	7	Fresh Water Supply.	28,762,826	27,146,383	2,762,826
125,500,000	8	Tug/Craft Hire Charge.	132,454,884	116,636,146	6,954,884
5,900,000	10	Night/Holiday Charge.	5,568,679	5,377,049	(331,321)
<b>802,400,000</b>		<b>Total - A</b>	<b>779,122,870</b>	<b>751,909,517</b>	<b>(23,277,130)</b>
		<b>B) Cargo Revenue</b>			
470000000	1	Container Handling Charge	280,249,294	442,417,129	(189,750,706)
830000000	2	Landing Charge	878,367,890	763,259,490	48,367,890
2300000	3	Shipping Charge	107,750	26,162,176	(2,192,250)
380000000	4	River dues Charge	399,633,749	366,837,817	19,633,749
318000000	5	Wharfrent Charge	365,761,145	210,498,061	47,761,145
70000000	6	Hoisting Charge.	66,656,372	80,929,356	(3,343,628)
44000000	7	Removal Charge	32,662,777	12,092,090	(11,337,223)
5400000	8	Weightment Charge	6,620,960	6,252,788	1,220,960
2000000	9	Terminal Charge	1,435,564	3,182,769	(564,437)
<b>2,121,700,000</b>		<b>Total - B</b>	<b>2,031,495,500</b>	<b>1,911,631,675</b>	<b>(90,204,500)</b>
		<b>C) Other Operating Revenue</b>			
34000000	1	Machinery/Equipment Hire Charge.	30,573,831	10,444,276.00	(3,426,169)
8300000	2	License Fee/Port dues Permit.	10,221,842	9,076,183.33	1,921,842
3500000	3	Truck Entrance/Gate Collection.	3,323,238	3,303,965.75	(176,762)
<b>45,800,000</b>		<b>Sub Total - C</b>	<b>44,118,911</b>	<b>22,824,425</b>	<b>(1,681,089)</b>
		<b>D) Non - Operating Revenue</b>			
355000000	1	Interest Income.	432,223,105	575,978,656	77,223,105
20000000	2	House Rent Income.	19,486,284	19,118,735	(513,716)
60000000	3	Lease Rent & other Rent.	65,020,898	52,321,119	5,020,898
1500000	4	Sale of Chart/Tender etc.	723,850	14,344,510	(776,150)
20500000	5	Electricity Income.	17,114,194	18,277,854	(3,385,806)
7000000	6	Miscellaneous Income.	92,266,044	14,337,514	85,266,044
700000	7	Medical Income	747,462	-	47,462
1000000	8	Bus / Car Hire Charge.	1,132,733	1,163,735	132,733
<b>465,700,000</b>		<b>Sub Total - D</b>	<b>628,714,570</b>	<b>695,542,122</b>	<b>163,014,570</b>
<b>3,435,600,000</b>		<b>Total (A+B+C+D)</b>	<b>3,483,451,851</b>	<b>3,381,907,739</b>	<b>47,851,851</b>





# MONGLA PORT AUTHORITY (MPA)

## MONGLA, BAGERHAT

Schedule of Revenue Expenditure  
For The Year Ended 30 June 2021

Schedule No.14

### A) Fixed Operating Cost.

BUDGET	SL.NO	HEAD OF ACCOUNTS	OPERATING	ADMINIS. EXP.	Total Tk. 2020-21	Total Tk. 2019-20	VARIANCE
310,000,000	1	Pay of officers & staff	202,118,741	67,372,914	269,491,655	272,246,386	40,508,345
137,500,000	2	House Rent Allowance	82,620,121	27,540,040	110,160,161	109,647,645	27,339,839
24,500,000	3	Medical Allowance	14,915,654	4,971,885	19,887,539	19,768,132	4,612,461
350,000	4	Ration Subsidy	208,593	69,531	278,124	274,502	71,876
300,000	5	Conveyance Allowance	99,306	33,102	132,408	153,560	167,592
2,610,000	6	Tiffin Allowance	1,581,914	527,305	2,109,219	2,066,587	500,781
6,000,000	7	Education Allowance	3,551,856	1,183,952	4,735,808	5,006,916	1,264,192
22,000,000	8	Port Duty Allowance	16,014,911	5,338,304	21,353,214	21,208,850	646,786
850,000	9	Washing Allowance	537,229	179,076	716,305	780,229	133,695
12,020,000	10	Night Allowance	10,089,806	3,363,269	13,453,075	10,288,687	(1,433,075)
62,000,000	11	Overtime Allowance	43,743,059	14,581,020	58,324,078	54,275,533	3,675,922
70,000,000	12	Leave Salary (PRL)	28,218,107	9,406,036	37,624,142	40,183,649	32,375,858
250,000	13	C P F Contribution	438,761	146,254	585,015	243,168	(335,015)
67,500,000	14	Incentive bonus	40,378,317	13,459,439	53,837,756	51,063,748	13,662,244
55,000,000	15	Festival Allowance	32,464,271	10,821,424	43,285,695	44,609,113	11,714,305
12,000,000	16	Wages	13,470,548	-	13,470,548	15,039,801	(1,470,548)
468,000,000	17	Pension Fund	295,861,240	98,620,413	394,481,653	410,672,000	73,518,347
12,000,000	18	Group Insurance	9,000,000	3,000,000	12,000,000	11,000,000	-
42,500,000	19	Insurance Premium	28,430,244	9,476,748	37,906,992	35,758,666	4,593,008
20,000,000	20	Rest & Recreation Leave	469,950	156,650	626,600	18,686,870	19,373,400
5,800,000	21	New Year(Bangla) Allow.	3,279,169	1,093,056	4,372,225	4,460,792	1,427,775
1,800,000	22	Pay & Allowance (Contingent)	1,011,830	-	1,011,830	1,868,930	788,170
42,500,000	23	Pay & Allowance (Ansar)	38,193,044	-	38,193,044	40,825,602	4,306,956
30,000,000	24	MPA's Allocation to GPF	30,000,000	-	30,000,000	20,000,000	-
25,000,000	25	Special Incentive Bonus	15,538,794	5,179,598	20,718,392	-	4,281,608
10,000,000	26	Risk Allowance	-	-	-	-	10,000,000
2,650,000	27	Pilotage Allowance	2,432,900	-	2,432,900	2,374,900	217,100
3,500,000	28	Electricity Expenses Charge Allowance	3,258,891	1,086,297	4,345,188	2,038,317	(845,188)
1,446,630,000		Sub Total - A	917,927,255	277,606,311	1,195,533,566	1,194,542,583	251,096,434



BUDGET	SL.NO	HEAD OF ACCOUNTS	OPERATING	ADMINIS. EXP.	TOTAL TK. 2020-21	TOTAL TK. 2019-20	VARIANCE
50,000,000	1	Electricity Expenses	32,983,004	10,994,335	43,977,339	44,667,010	6,022,661
10,875,000	2	P.O.L.	7,152,148	2,384,049	9,536,197	10,560,668	1,338,803
140,000,000	3	Fuel & Power	121,332,165	-	121,332,165	127,391,909	18,667,835
200,875,000		Sub Total - B	161,467,317	13,378,384	174,845,701	182,619,587	26,029,299

#### C) Depreciation

320,000,000	1	Depreciation	449,391,663	-	449,391,663	387,791,652	(129,391,663)
72,000,000	2	Amortization	71,644,690	-	71,644,690	71,644,690	355,310
392,000,000		Sub Total - C	521,036,353	-	521,036,353	459,436,342	(129,036,353)

#### D) Repairs & Maintenance

71,000,000	1	Cost of stores & spares	41,046,835	5,949,770	46,996,606	55,031,211	24,003,394
1,184,000	2	Office Equipment & Furniture	498,837	72,307	571,144	492,386	612,856
2,700,000	3	Vehicles	2,081,079	-	2,081,079	3,093,204	618,921
95,000,000	4	Building & structure	53,989,445	17,996,482	71,985,926	114,728,619	23,014,074
75,000,000	5	Vessel & equipment's	24,454,296	-	24,454,296	37,907,656	50,545,704
15,000,000	6	Generator, Equipment & Electricity	5,274,616	-	5,274,616	18,512,037	9,725,384
12,500,000	7	Maintenance of Sweet Water Project	9,212,850	-	9,212,850	9,000,000	3,287,150
1,000,000	8	R&M Hydrography Lighting Comm. Equip	473,210	-	473,210	-	526,790
1,000,000	9	Marine Conger. Store Renovation	-	-	-	-	1,000,000
2,500,000	10	International Ship & Port Facilities Security (ISPS)	2,069,517	-	2,069,517	1,311,898	430,483
276,884,000		Sub Total - D	139,100,685	24,018,559	163,119,244	240,077,012	113,764,756

#### E) Other Operating Expenses

10,000,000	1	Hamulate / Container Cargo Handling	6,607,036	-	6,607,036	7,578,865	3,397,964
-	2	Development Fairs	27,179	9,060	36,238	-	(36,238)
2,390,000	3	Entertainment	1,787,324	595,775	2,383,098	2,714,399	6,902
2,000,000	4	Appointment For MPA Employee	1,863,503	621,168	2,484,671	2,178,978	(484,671)
10,000,000	5	Legal Expenses	-	1,327,490	1,327,490	4,009,684	8,672,510
10,000,000	6	Celebrating the birth century of Bangabandhu	-	50,294,176	50,294,176	1,246,235	(40,294,176)
8,000,000	7	Advertisement	5,954,591	1,984,864	7,939,454	9,438,636	60,546
4,025,000	8	TA/DA Expenses	1,327,297	442,432	1,769,729	9,405,979	2,255,271
8,000,000	9	Rent, Rates & Taxes	2,703,841	901,280	3,605,121	6,923,695	4,394,879
5,505,000	10	Printing & Stationery	4,643,988	1,547,996	6,191,984	5,045,752	(686,984)
7,000,000	11	Transportation Expenses	4,475,272	1,491,757	5,967,029	4,145,190	1,032,971



2,300,000	12	Financial Expenses		2,300,412	1,016,137	4,040,220	4,203,040	1,251,450
5,750,000	13	Welfare & Recreation		2,705,256	901,752	3,607,008	6,601,786	2,142,992
7,500,000	14	Liveries & Uniforms		3,175,028	1,058,343	4,233,371	4,885,401	3,266,629
1,200,000	15	Postage, Telegraph & Telephone		350,992	116,997	467,989	429,021	732,011
1,000,000	16	Business Development		756,680	252,227	1,008,906	1,499,728	(8,906)
2,100,000	17	Honourarium of TEC & TOC		1,497,000	499,000	1,996,000	4,134,885	104,000
935,000	18	Clear & Cleaness(Misc Exp.)		359,753	119,918	479,671	51,766,167	455,329
500,000	19	Digital Fairs		302,269	100,756	403,025	-	96,975
2,250,000	20	Festival/Occasion(Independence Day)		339,005	-	339,005	63,575	1,910,995
3,000,000	21	Internet Connection		2,110,047	703,349	2,813,396	2,206,159	186,604
1,350,000	22	Training Expenses		297,654	99,218	396,872	562,413	953,128
350,000	23	Fee/Donation		416,177	-	416,177	399,000	(66,177)
300,000	24	Virtuousness (Shudhachar)		-	36,400	36,400	49,000	263,600
2,700,000	25	House Rent (Dhaka Rest House)		1,982,426	660,809	2,643,234	3,269,000	56,766
100,000	26	Magazine Purchase		90,931	30,310	121,241	162,000	(21,241)
200,000	27	Identity Card Exp.		36,846	12,282	49,128	99,000	150,872
300,000	28	Audit Fee		-	-	-	163,000	300,000
1,800,000	29	Bank Charge		2,752,627	917,542	3,670,170	-	(1,870,170)
70,000	30	Tide Table/Book Chart		17,500	-	17,500	45,000	52,500
350,000	31	Rifle/Pistol License		207,000	-	207,000	258,000	143,000
600,000	32	Innovation Exp.		24,993	-	24,993	-	575,007
600,000	33	Forest/Jungle Clean Exp.		600,000	-	600,000	600,000	-
-	34	Special Exp.(Arrival of Prime Minister)		-	-	-	-	-
-	35	Tree plantation		-	126,541	126,541	177,606	(126,541)
100,000	36	Documentary Film Exp.		24,997	8,332	33,329	-	66,671
300,000	37	Washing Exp.		90,705	30,235	120,940	122,000	179,060
1,500,000	38	Receiver of Wreck/Channel Survey		1,307,400	-	1,307,400	664,350	192,600
1,800,000	39	Survey Reg. & Life Saving		430,406	-	430,406	-	1,369,594
108,875,000		Sub Total - E		52,302,132	65,902,145	118,204,277	133,428,151	(9,329,277)
2,425,264,000		Grand Total (A+B+C+D+E)		1,791,833,742	380,905,399	2,172,739,141	2,210,103,674	252,524,859





**MONGLA PORT AUTHORITY (MPA)****MONGLA, BAGERHAT****Schedule of Corporate Tax**

As on 30 June 2021

**Schedule No. 15**

Sl. No.	Particulars	Amount in Taka	
		2020-2021	2019-2020

**A) Deducted Source Tax from Bank Account:**

1	STD-1 Janata Bank Ltd. Mongla Port Comp.Br.	30,787	61,319
2	STD-1 Janata Bank Ltd. Mongla Port Comp.Br.	-	341,849
3	STD-1 Janata Bank Ltd. Roosevelt Jetty Br.	891,319	828,947
4	STD-1 Sonali Bank Mongla Br.	6,512	22,105
5	STD-2 Janata Bank Ltd. Mongla Port Comp.Br.	35,288	34,526
6	STD-0100000431286	2,246	2,199
7	STD-921 JB Corp. Br. Khulna (531)	4,684	4,212
8	STD-17 Janata Bank Ltd. Mongla Port Comp.Br.	243	242
9	STD-24 Janata Bank Ltd. Mongla Port Comp.Br.	37,216	36,333
10	STD-1537 Al-Arafa Islami Bank Ltd.,KLN Br	6,882	8,359
11	STD-11636 Al-Arafa Islami Bank Ltd.,KLN Br.	2,998	3,648
12	STD- 145 Al-Arafa Islami Bank Ltd.,Mongla Br.	7,252	8,806
13	STD- 56 Sonali Bank Ltd.,Mongla Port Br.	-	644
14	STD-027 Janata Bank Ltd. Mongla Port Comp.Br.	-	0
15	STD-01 City Bank, Khulna.	3	3
16	Bank A/C SND-405 AL-ArafaBank.	43	54
<b>Total - A</b>		<b>1,025,472</b>	<b>1,353,246</b>

<b>B) Deducted Source Tax from FDR</b>	50,699,335	63,697,557
<b>Total- B</b>	<b>50,699,335</b>	<b>63,697,557</b>
<b>Total (A+B)</b>	<b>51,724,807</b>	<b>65,050,803</b>
<b>C) Provision for Corporate Tax</b>	272,203,371	224,650,214
<b>Grand Total (A+B+C)</b>	<b>323,928,178</b>	<b>289,701,016</b>





# MONGLA PORT AUTHORITY (MPA)

## MONGLA, BAGERHAT

### Statement of Ratio Analysis

For the year ended 30 June 2021

Sl. No.	Particulars	Amount in Taka	
		2020-2021	2019-2020
1	<b>Liquid Ratio:</b> (Measures the Liquidity position of the MPA)		
(a)	Current Ratio = $\frac{\text{Current Assets}}{\text{Current Liabilities}}$	$\frac{7,128,458,899}{1,790,959,259}$ <b>3.98:1</b>	$\frac{7,851,460,199}{2,154,063,215}$ <b>3.64:1</b>

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 = $\frac{\text{Quick Assets}}{\text{Current Liabilities}}$	$\frac{6,980,272,148}{1,790,959,259}$ <b>3.89:1</b>	$\frac{7,683,265,686}{2,154,063,215}$ <b>3.57:1</b>
-----	--	--	--

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	<b>Leverage Ratio:</b> (Measures the extent to which the MPA has been financed by debt)		
(a)	Debt. to Total Assets = $\frac{\text{Total Debt.}}{\text{Total Assets}}$	$\frac{1,790,959,259}{16,707,860,550}$ <b>0.11:1</b>	$\frac{2,154,063,215}{17,835,005,069}$ <b>0.12:1</b>
(b)	Debt. to Equity = $\frac{\text{Total Debt.}}{\text{Total Equity}}$	$\frac{1,790,959,259}{14,916,901,291}$ <b>0.12:1</b>	$\frac{2,154,063,215}{15,680,941,854}$ <b>0.14:1</b>
3	<b>Profitability Ratio:</b> (Measures the Profit earning capacity of the MPA)		
(a)	Net Profit/(Loss) Ratio = $\frac{\text{Net Income} \times 100}{\text{Total Operating Income}}$	$\frac{1310712710 \times 100}{2,854,737,281}$ <b>45.91%</b>	$\frac{1171804065 \times 100}{2,686,365,617}$ <b>43.62%</b>

The standard Ratio is 5% to 10%. The worked out ratio of the MPA is 45.91% which is higher than the standard. The MPA is trying to reduce expenditure and increase income, towards developing this ratio further.

