



এস কে জেড ইসলাম এন্ড কোং  
**SKZ ISLAM & CO.**  
CHARTERED ACCOUNTANTS

**PRIVATE & CONFIDENTIAL**

**MONGLA PORT AUTHORITY (MPA)**

**AUDITOR'S REPORT**

**&**

**FINANCIAL STATEMENT**

**FOR THE FINANCIAL YEAR ENDING 30 JUNE 2024**

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## **Mongla Port Authority (MPA)**

**Mongla, Bagerhat**

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# এস কে জেড ইসলাম এন্ড কোং SKZ ISLAM & CO.

CHARTERED ACCOUNTANTS

Proprietor : Sheikh Zahidul Islam, FCA, MBA

## INDEPENDENT AUDITOR'S 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 of 30 June 2024, and the related Statement of Profit or Loss and Other Comprehensive Income, Statement of changes in Equity, Statement of Cash Flows, Statement of Fund Flows, and Statement of Changes in Working Capital for the year then ended, along with the books of accounts, vouchers, and other relevant documents provided by management. In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Mongla Port Authority (MPA), Mongla, Bagerhat, Bangladesh, as of 30 June 2024, as well as its financial performance and cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRSs).

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of Mongla Port Authority in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), along with other ethical requirements relevant to our audit of the financial statements, and have fulfilled our other ethical responsibilities in accordance with 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.

### Emphasis of Matter

Without modifying our opinion, we draw attention to the following matters:

1. Depreciation is calculated as per their own policy which is not consistent with IAS-16.
2. Accounting software is underway for implementation towards mitigating control risk.
3. The dredging cost has been deferred for 17 years as per the board's decision.
4. Fixed asset register including tag no. is maintained partially not in detail manually.
5. Cut of Test could not be done.
6. See note No. 4 details for Padma Bank FDR.



### **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 for the current period. These matters were addressed in the context of our audit of the consolidated and separate financial statements as a whole. In forming our opinion, we do not provide a separate opinion on these matters. The company continues to monitor the potential impacts on its operations to respond to future uncertainties effectively.

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

Management is responsible for preparing and fairly presenting the financial statements in accordance with IFRSs and 07 no. act of 2022 and other applicable laws and regulations, as well as for implementing internal controls necessary to ensure the preparation of financial statements free from material misstatement, whether due to fraud or error.

In preparing these financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as necessary, any relevant matters and using the going concern basis of accounting unless management intends to liquidate the entity or cease operations, with no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, 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 not a guarantee that an audit conducted in accordance with ISAs will always detect material misstatement. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could influence the economic decisions of users based on 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 of 30 June 2024 and its financial performance for the year then ended, and comply with other applicable laws, regulations, rules, and consistency of practice guided by the respective ministry being carried on since long ago.

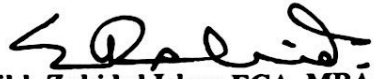
We also report that:





- a) We have obtained all necessary information and explanations required for the audit, to the best of our knowledge and belief.
- b) Proper books of accounts, as required by law, have been maintained by the entity as evidenced from our examination.
- c) The statements of financial position, profit or loss, and other comprehensive income reviewed in this report align with the entity's books of accounts and returns.
- d) The expenditures incurred were for purposes aligned with the authority's business.

**Dhaka**  
**November 26, 2024**

  
**Sheikh Zahidul Islam FCA, MBA.**  
**Enrollment No-1394**  
**Proprietor**  
**SKZ Islam & Co.**  
**Chartered Accountants**  
**DVC:2411261394AS535673**



**Mongla Port Authority (MPA)**

Mongla, Bagerhat

**Statement of Financial Position**

As at 30th June, 2024

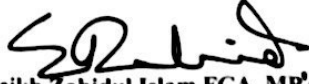
Particulars	Notes	Amount in Taka	
		30-Jun-24	30-Jun-23
<b>Assets</b>			
<b>A. Fixed Assets :</b>			
Fixed Assets at cost (Less depreciation)	2	6,605,451,934	6,421,577,665
Capital Work in Progress	3	678,535,112	971,187,591
Deferred Expenditure	Sch-2.01	1,210,296,156	1,352,946,905
		<b>8,494,283,202</b>	<b>8,745,712,160</b>
<b>B. Current Assets :</b>			
Investment at cost (FDR)	4	5,809,734,114	5,124,205,492
Interest Receivable on Investment	5	324,094,481	252,492,852
Stock of Stores & Spares	6	247,136,595	136,866,763
Debtors & Receivable	7	77,744,944	68,436,235
Advances Deposits & Prepayments	8	32,791,147	25,960,471
Cash and Bank Balance	9	364,450,730	607,363,152
		<b>6,855,952,011</b>	<b>6,215,324,965</b>
<b>Total Assets (A+B)</b>		<b>15,350,235,213</b>	<b>14,961,037,126</b>
<b>Equity and Liabilities</b>			
<b>C. Equity :</b>			
Govt. Equity	10	9,309,425,482	9,309,425,482
Capital Fund	11	6,704,477,240	6,006,472,733
Accumulated Surplus		(2,096,221,020)	(2,060,883,918)
		<b>13,917,681,702</b>	<b>13,255,014,297</b>
<b>D. Liabilities:</b>			
For Supplies & Expenses	12	809,698,043	810,225,002
For other Finance	13	428,214,966	738,254,642
For Misc. Deposits	14	194,640,502	157,543,186
		<b>1,432,553,511</b>	<b>1,706,022,829</b>
<b>Total Equity &amp; Liabilities (C+D)</b>		<b>15,350,235,213</b>	<b>14,961,037,126</b>

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

  
 Chief Finance & Accounts Officer

  
 Member Finance

Signed in terms of our annexed report of even date

  
 Sheikh Zahidul Islam FCA, MBA  
 Enrolment No: 1394  
 Proprietor

 SKZ ISLAM & CO.  
 Chartered Accountants  
 DVC: 2411261394AS535673

Place: Dhaka

Date: 26.11.2024



**Mongla Port Authority (MPA)**  
Mongla, Bagerhat  
**Statement of Profit or Loss and Other Comprehensive Income**  
For the Year ended 30th June 2024

Particulars	Notes	Amount in Taka	
		2023-2024	2022-2023
<b>Operating Income:</b>	<b>15</b>		
On Vessel	Sch. No. 13	988,395,679	888,718,688
On Cargo	Sch. No. 13	1,677,093,165	1,503,357,779
Other Operating Revenue	Sch. No. 13	48,554,096	61,165,397
<b>Total Operating Revenue</b>		<b>2,714,042,940</b>	<b>2,453,241,864</b>
Less: Operating Expenses	<b>16</b>	2,422,112,417	2,131,746,372
<b>Operating Profit/(Loss)</b>		<b>291,930,522</b>	<b>321,495,492</b>
Add: Non Operating Income	Sch. No. 13	772,044,876	570,926,519
<b>Total accumulated surplus</b>		<b>1,063,975,399</b>	<b>892,422,011</b>
Less: Administrative Expenditure	<b>16</b>	313,454,971	332,315,276
<b>Profit before Corporate Tax &amp; National Exchequer</b>		<b>750,520,427</b>	<b>560,106,735</b>
Less: Payment to National Exchequer		20,000,000	20,000,000
<b>Net Profit/(Loss) before tax</b>		<b>730,520,427</b>	<b>540,106,735</b>
Less: Provision for Corporate Tax	<b>17</b>	206,393,118	135,026,684
<b>Net Profit/(Loss) after tax</b>		<b>524,127,310</b>	<b>405,080,051</b>
Add/Less: Prior years adjustment		138,540,095	(305,640,534)
<b>Net Profit after tax &amp; adjustment</b>		<b>662,667,405</b>	<b>99,439,516</b>
Accumulated balance brought forward		(2,060,883,918)	391,887,447
Less: Surplus Fund Transfer to National Exchequer		-	2,000,000,000
<b>Total accumulated surplus</b>		<b>(1,398,216,513)</b>	<b>(1,508,673,037)</b>
<b>Profit &amp; Loss Appropriation:</b>			
<b>Capital Fund:</b>			
Annual Development Program		-	-
Non-Development Capital Expenditure	Sch-12	966,802,758	1,725,231,059
Work In Progress		(268,798,251)	(1,173,020,178)
		<b>698,004,507</b>	<b>552,210,881</b>
<b>Accumulated surplus carried forward to balance sheet</b>		<b>(2,096,221,020)</b>	<b>(2,060,883,918)</b>

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


  
Chief Finance & Accounts Officer

  
Member Finance

Signed in terms of our annexed report of even date

Place: Dhaka  
Date: 26.11.2024



  
Sheikh Zahidul Islam FCA, MBA  
Enrolment No: 1394  
Proprietor  
SKZ ISLAM & CO.  
Chartered Accountants  
DVC: 2411261394AS535673



**Mongla Port Authority (MPA)**  
Mongla, Bagerhat  
Statement of Changes of Equity & Capital  
For the Year ended 30th June 2024

Particulars	Govt. Equity	Capital Fund	Accumulated Surplus	Amount in Taka
Opening Balance	9,309,425,482	6,006,472,733	(2,060,883,918)	13,255,014,298
Govt. Equity Add / Less	-	-	-	-
Capital Fund Add / Less	-	698,004,507	-	698,004,507
Accumulated Surplus Add / Less	-	-	(35,337,102)	(35,337,102)
Closing Balance	9,309,425,482	6,704,477,240	(2,096,221,020)	13,917,681,702

Statement of Changes of Equity  
For the year Ended 30 June 2023

Particulars	Govt. Equity	Capital Fund	Accumulated Surplus	Amount in Taka
Opening Balance	9,821,192,150	5,454,261,851	391,887,446	15,667,341,448
Govt. Equity Add / Less	(511,766,668)	-	-	(511,766,668)
Capital Fund Add / Less	-	552,210,882	-	552,210,882
Accumulated Surplus Add / Less	-	-	(2,452,771,364)	(2,452,771,364)
Closing Balance	9,309,425,482	6,006,472,733	(2,060,883,918)	13,255,014,298

  
Chief Finance & Accounts Officer

  
Member Finance

Place: Dhaka  
Date: 26.11.2024



# Mongla Port Authority (MPA)

Mongla, Bagerhat

## Statement of Cash Flows

For the year ended 30th June 2024

Particulars	Amount in Taka	Amount in Taka
	30-Jun-24	30-Jun-23
<b>In flow of cash:</b>		
<b>A. Opening cash in hand and Bank balance</b>	<b>607,363,152</b>	<b>653,104,678</b>
<b>B. Items to be added :</b>		
Depreciation	824,624,679	629,013,508
Net Profit before contribution to Govt.	750,520,427	560,106,735
Increase in Gov.Equity.	-	-
Decrease in Deffered Expenditure	142,650,749	-
Increase in Current Liabilities	37,097,316	58,637,817
Increase in Debtors & Receivable	-	-
Decrease in Capital Work In Progress	292,652,479	2,729,241,778
Increase in Store & Spares	-	-
Adjustment of Fixed Assets	-	-
Gain on Sales of Fixed Assets	-	-
Prior Years Adjustment	138,540,095	-
Decrease in Other Current Asset	-	1,648,615,089
	<b>2,186,085,746</b>	<b>5,625,614,927</b>
<b>C. Items to be deducted :</b>		
Increase in Other Current Assets	87,741,014	53,809,054
Increase of Investment	685,528,622	-
Prior Years Adjustment	-	305,640,534
Decrease in Govt. Equity	-	511,766,668
Increase in Deffered Expenditure	-	851,434,075
Decrease in Current Liabilities	310,566,635	47,189,761
Increase in Debtors & Receivable	-	-
Increase in Store & Spares	110,269,832	5,447,618
Surplus Fund Transfer to National Exchequer	-	2,000,000,000
	<b>1,194,106,103</b>	<b>3,775,287,711.0</b>
<b>D. Total source of cash (A+B-C)</b>	<b>1,599,342,796</b>	<b>2,503,431,894.0</b>
<b>E. Out flow of cash :</b>		
Addition/Acquisition of fixed assets	1,008,498,949	1,741,042,059
Provision for Corporation tax	206,393,118	135,026,684
Contribution to the National Exchequer	20,000,000	20,000,000
	<b>1,234,892,066</b>	<b>1,896,068,742</b>
<b>F. Closing cash and Bank balance (D-E)</b>	<b>364,450,730</b>	<b>607,363,152</b>

  
Chief Finance & Accounts Officer

Place: Dhaka  
Date: 26.11.2024



  
Member Finance

**Mongla Port Authority (MPA)**

Mongla, Bagerhat

**Statement of Fund Flow**

For the Year ended 30th June 2024

Particulars	Amount in Taka	
	30-Jun-24	30-Jun-23
<b>A. Sources of Fund:</b>		
Depreciation	824,624,679	629,013,509
Net Profit before contribution to Govt.	750,520,427	560,106,735
Increase In Govt. Equity	-	-
Decrease in Deffered Expenditure	142,650,749	-
Decrease in Working Capital	-	1,646,547,997
Decrease in Capital Work in Process	292,652,479	2,729,241,778
Adjustment Fixed Asset	-	-
Prior years adjustment	138,540,095	-
<b>Total</b>	<b>2,148,988,431</b>	<b>5,564,910,018</b>
<b>B. Application of Fund:</b>		
Increase in Acquisition of fixed assets	1,008,498,949	1,741,042,059
Increase in Capital Work in Process	-	-
Increase in Deffered Expenditure	-	851,434,073
Increase in Working Capital	914,096,365	-
Contribution to the National Exchequer	20,000,000	20,000,000
Surplus Fund Transfer to National Exchequer	-	2,000,000,000
Provision for corporate Tax	206,393,118	135,026,684
Decrease in Govt. Equity	-	511,766,668
Prior years adjustment	-	305,640,534
<b>Total</b>	<b>2,148,988,431</b>	<b>5,564,910,018</b>





**Mongla Port Authority (MPA)**  
Mongla, Bagerhat  
**Statement of Changes in Working Capital**  
For the Year Ended 30th June 2024

Particulars	Amount in Taka	Amount in Taka	Increase/ Decrease
	30-Jun-24	30-Jun-23	
A) Current Assets:			
Investment at cost	5,809,734,114	5,124,205,492	685,528,622
Accrued interest on Investment	324,094,481	252,492,852	71,601,629
Stock of stores & spares	247,136,595	136,866,763	110,269,832
Debtors & Receivable	77,744,944	68,436,235	9,308,709
Advances deposits & prepayments	32,791,147	25,960,471	6,830,676
Cash and Bank Balance	364,450,730	607,363,152	(242,912,422)
Total	6,855,952,011	6,215,324,965	640,627,046
B) Current Liabilities:			
For Supplies & Expenses	809,698,043	810,225,002	(526,959)
For other Finance	428,214,966	738,254,642	(310,039,676)
For Misc. Deposits	194,640,502	157,543,186	37,097,316
Total	1,432,553,511	1,706,022,830	(273,469,319)
Working Capital ( A-B )	5,423,398,500	4,509,302,135	914,096,365



# MONGLA PORT AUTHORITY (MPA)

## MONGLA, BAGERHAT

Notes to the Financial Statements

For the year ended 30th June 2024

### 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 2024.

#### 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 and Tax act. 2023 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.

#### **1.2.8 Reporting Period:**

The reporting of the MPA covers from 1st July 2023 to 30th June 2024.





Notes No.	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
<b>2.00</b>	<b>Fixed Assets:</b>		
	Opening Balance at Cost	6,421,577,665	5,309,549,114
	Add: Addition during the year	1,008,498,949	1,741,042,059
	Less: Adjustment during the year at cost	-	-
		<b>7,430,076,613</b>	<b>7,050,591,173</b>
	Less: Charged during the year	824,624,679	629,013,508
		<b>6,605,451,934</b>	<b>6,421,577,665</b>

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

<b>3.00</b>	<b>Capital Work-in-progress:</b>		
	Opening Balance	971,187,591	3,700,429,370
	Add: Addition during the year - (Sch-02)	171,396,454	982,193,823
		<b>1,142,584,045</b>	<b>4,682,623,193</b>
	Less: Adjustment made during the year (Transfer to fixed asset)	464,048,933	3,711,435,602
		<b>678,535,112</b>	<b>971,187,591</b>

Details have been shown in enclosed Sch. No. 2

<b>4.00</b>	<b>Investment at cost (FDR):</b>		
	Opening Balance	5,124,205,492	6,758,118,004
	Add: Investment during the year	4,066,438,260	2,720,643,668
		<b>9,190,643,752</b>	<b>9,478,761,671</b>
	Less: Encashment during the year	3,380,909,638	4,354,556,179
		<b>5,809,734,114</b>	<b>5,124,205,492</b>

Details have been shown in enclosed Sch. No. 3

Numerous letters have been sent from Mongla Port to Padma Bank regarding the recovery of the invested amount. Additionally, a letter was sent from Mongla Port Authority (MPA) to Bangladesh Bank, requesting directions to Padma Bank for the repayment of the outstanding dues. In response, Bangladesh Bank instructed Padma Bank to make the payment, but no action has been taken by Padma Bank in this regard.

Regarding the repayment of dues, the Member (Finance) and Chief Accounts and Finance Officer of MPA held multiple meetings at Padma Bank's head office. Subsequently, Padma Bank's Managing Director, Mr. Tarek Reaz Khan; CFO, Mr. Badal Kumar Nath; and Head of Corporate Liability, Mr. Sabbir Mohammad Sayem, met with the Chairman of MPA. During the meeting, Padma Bank provided a payment schedule for the repayment of MPA's dues. At that time, Padma Bank paid BDT 14.50 crore, but failed to adhere to the payment schedule and did not take any effective steps to settle the remaining dues. As the bank continues to delay repayment, the 305th general board meeting of MPA has approved the initiation of legal action against Padma Bank. Legal proceedings related to this matter are currently underway.

Following the government's decision regarding the merger of Padma Bank with EXIM Bank, Kazi Zahir Khan & Co., a Chartered Accountancy firm in Dhaka, was appointed to assess the actual financial status of Padma Bank. The Chartered Accountancy firm sent a letter to Padma Bank requesting an account of the dues owed to MPA. In response, Padma Bank acknowledged total dues amounting to BDT 78,16,54,503 (seventy-eight crore sixteen lakh fifty-four thousand five hundred and three) inclusive of principal and interest.



Notes No.	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
<b>5.00 Interest Receivable on Investment:</b>			
Opening Balance		252,492,852	198,683,798
Add: Interest accrued during the year		415,887,826	388,193,677
		668,380,679	586,877,475
Less: Interest Received during the year		273,986,958	274,348,178
		394,393,721	312,529,297
Less: Excise Duty, Bank Charge		2,530,230	2,375,345
		391,863,491	310,153,952
Less: Tax deducted at source		67,769,009	57,661,099
		324,094,481	252,492,852

Details have been shown in the enclosed (Sch. No. 4)

**6.00 Stock of Stores & Spares:**

Opening Balance	136,866,763	131,419,145
Add: Received during the year	362,036,219	212,526,934
	498,902,982	343,946,079
Less: Issued during the year	251,766,387	207,079,316
<b>Closing Balance</b>	<b>247,136,595</b>	<b>136,866,763</b>

Details have been shown in enclosed (Sch. No. 5)

**7.00 Debtors and Receivables:**

**a) Sundry Debtors:**

Opening Balance	21,166,460	23,810,472
Add: Addition during the year	24,735,513	20,517,621
	45,901,973	44,328,093
Less: Realized during the year	24,373,970	22,072,772
	21,528,003	22,255,321
Less: Reserve for bad debt		1,088,861
	21,528,003	21,166,460

**b) Bill Receivable:**

Opening Balance	47,269,775	59,636,290
Add: Addition during the year	24,585,316	16,575,680
	71,855,091	76,211,970
Less: Realized during the year	15,638,150	28,942,195
	56,216,941	47,269,775
	77,744,944	68,436,235

Details have been shown in the enclosed (Sch. No. 6)

**8.00 Advance, Deposit and Prepayments:**

Opening Balance	25,960,471	26,741,383
Add: Addition during the year	227,913,350	221,106,353
	253,873,822	247,847,736
Less: Adjustment during the year	221,082,674	221,887,265
<b>Closing Balance</b>	<b>32,791,147</b>	<b>25,960,471</b>

Details have been shown in the enclosed (Sch. No. 7)

**9.00 Cash and Bank Balance:**

Cash in hand	465,000	415,000
Cash at bank	363,985,730	606,948,152
<b>Closing Balance</b>	<b>364,450,730</b>	<b>607,363,152</b>

Details have been shown in enclosed (Sch. No. 8)



Notes No.	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
<b>10.00</b>	<b>Govt. Equity:</b>		
	Opening Balance	9,309,425,482	9,821,192,150
	Add: Addition during the year	-	-
		<b>9,309,425,482</b>	<b>9,821,192,150</b>
	Less: Adjustment during the year	-	511,766,668
		<b>9,309,425,482</b>	<b>9,309,425,482</b>
<b>11.00</b>	<b>Capital Fund:</b>		
	Opening Balance	6,006,472,733	5,454,261,852
	Add: Addition during the year	1,138,073,212	2,274,369,639
		<b>7,144,545,945</b>	<b>7,728,631,490</b>
	Less: Adjustment during the year	440,068,705	1,722,158,758
		<b>6,704,477,240</b>	<b>6,006,472,733</b>
<b>Details have been shown in enclosed (Sch. No. 12)</b>			
<b>12.00</b>	<b>For Supplies &amp; Expenses:</b>		
	Opening Balance	810,225,002	857,414,764
	Add: Addition during the year	56,552,341	104,472,050
		<b>866,777,343</b>	<b>961,886,814</b>
	Less: Adjustment during the year	57,079,300	151,661,812
		<b>809,698,043</b>	<b>810,225,002</b>
<b>Details have been shown in the enclosed (-Sch. No. 9)</b>			
<b>13.00</b>	<b>For Other Finance:</b>		
	Opening Balance	738,254,641.78	698,555,619
	Add: Addition during the year	772,333,455.56	920,122,785
		<b>1,510,588,097.34</b>	<b>1,618,678,404</b>
	Less: Adjustment during the year	1,082,373,131.08	880,423,762
		<b>428,214,966.26</b>	<b>738,254,642</b>
<b>Details have been shown in the enclosed (Sch. No. 10)</b>			
<b>14.00</b>	<b>For Misc. Deposits:</b>		
	Opening Balance	157,543,186	138,604,393
	Add: Addition during the year	1,427,966,752	1,234,030,760
		<b>1,585,509,938</b>	<b>1,372,635,153</b>
	Less: Adjustment during the year	1,390,869,436	1,215,091,967
		<b>194,640,502</b>	<b>157,543,186</b>
<b>Details have been shown in enclosed Sch. No. 11</b>			
<b>15.00</b>	<b>Operating Income:</b>		
	On Vessel	988,395,679	888,718,688
	On Cargo	1,677,093,165	1,503,357,779
	Other Operating Revenue	48,554,096	61,165,397
	Non Operating Income	772,044,876	570,926,519
		<b>3,486,087,816</b>	<b>3,024,168,383</b>
<b>Details have been shown in the enclosed (Sch. No. 13)</b>			





Notes No.	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
<b>16.00</b>	<b>Expenditure:</b>		
	Operating Expenditure	2,422,112,417	2,131,746,372
	Administrative Expenditure	313,454,971	332,315,276
		<b>2,735,567,389</b>	<b>2,464,061,648</b>
	<b>Details have been shown in the enclosed (Sch. No. 14)</b>		
<b>17.00</b>	<b>Provision for Corporate Tax:</b>		
	A) Deducted Source Tax from Bank Account:	6,426,434	3,189,619
	B) Deducted Source Tax from FDR:	67,769,009	57,661,099
	<b>Total Source Tax (A+B)</b>	<b>74,195,443</b>	<b>60,850,718</b>
	C) Provision for Payment:	132,197,675	74,175,966
		<b>206,393,118</b>	<b>135,026,684</b>
	<b>Details have been shown in the enclosed (Sch. No. 15)</b>		



**Mongla Port Authority (MPA)**

Mongla, Bagerhat

**Schedule of Fixed Assets**

For the year ended 30th June, 2024

**Schedule-I**

Sl. No.	Particulars	Cost			Depreciation			Written Down Value As On 30.06.2024
		Balance as on 01.07.2023	Addition during the year	Total as on 30.06.2024	Balance as on 01.07.2023	Charged during the year	Accumulated Dep. as on 30.06.2024	
1	<b>LAND AND LAND DEVELOPMENT:-</b>							
	A. P.P SITE AND OLD MONGLA 2187.4882	659,691,066	3,849,481	663,540,547	-	-	-	663,540,547
	B. KHULNA 90.71-3.22=87.49	33,059,619	-	33,059,619	-	-	-	33,059,619
	<b>TOTAL</b>	<b>692,750,685</b>	<b>3,849,481</b>	<b>696,600,166</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>696,600,166</b>
2	<b>BUILDING AND STRUCTURE</b>							
i.	<b>MONGLA :-</b>							
	A. P.P JETTY	1,374,066,001	20,756,778	1,394,822,779	708,477,728	28,581,552	737,059,280	657,763,499
	B. ESTB.OF SHORE CONTROL POINT	7,258,912	-	7,258,912	7,258,911	-	7,258,911	1
	B/I. ESTB.OF SHORE CONTROL POINT	-	3,223,450		-	322,345	322,345	(322,345)
	C. BUILDING AND STRUCTURE	1,763,038,472	129,615,000	1,892,653,472	670,344,344	48,645,276	718,989,620	1,173,663,852
	D. BOUNDARY WALL	87,344,650	4,740,320	92,084,970	46,193,027	3,215,619	49,408,647	42,676,323
	E. ROADS AND DRAINS	487,000,541	14,866,598	501,867,139	278,072,527	7,814,587	285,887,114	215,980,025
	F. SWEET WATER PROJECT ( JHON JHONIA)	71,733,074	-	71,733,074	47,015,597	2,473,970	49,489,567	22,243,507
	G. SWEET WATER PROJECT ( FOYLA)	81,995,476	-	81,995,476	81,995,475	-	81,995,475	1
	<b>TOTAL</b>	<b>3,872,437,126</b>	<b>173,202,146</b>	<b>4,045,639,272</b>	<b>1,839,357,610</b>	<b>91,053,349</b>	<b>1,930,410,958</b>	<b>2,115,228,314</b>
ii.	<b>KHULNA :-</b>							
	A. BUILDING AND STRUCTURE	158,976,714	1,201,023	160,177,737	36,158,250	3,942,091	40,100,341	120,077,396
	B. BOUNDARY WALL	27,777,248	2,394,766	30,172,014	11,071,631	1,187,653	12,259,284	17,912,730
	C. ROADS AND DRAINS	95,053,118	7,223,926	102,277,044	7,900,046	2,417,732	10,317,778	91,959,265
	<b>TOTAL</b>	<b>281,807,079</b>	<b>10,819,715</b>	<b>292,626,794</b>	<b>55,129,928</b>	<b>7,547,476</b>	<b>62,677,403</b>	<b>229,949,391</b>
	<b>GRAND TOTAL OF BUILDING</b>	<b>4,154,244,206</b>	<b>184,021,861</b>	<b>4,338,266,067</b>	<b>1,894,487,538</b>	<b>98,600,824</b>	<b>1,993,088,362</b>	<b>2,345,177,705</b>



Sl. No.	Particulars	Cost			Depreciation			Written Down Value As On 30.06.2024
		Balance as on 01.07.2023	Addition during the year	Total as on 30.06.2024	Balance as on 01.07.2023	Charged during the year	Accumulated Dep. as on 30.06.2024	
<b>3</b>	<b><u>MACHINERY &amp; EQUIPMENT</u></b>						-	
i)	<b><u>MACHINERIES MONGLA.</u></b>						-	
	A. MACHINERY & EQUIPMENT	2,541,297,676	207,866,469	2,749,164,145	1,061,533,113	314,998,929	1,376,532,042	1,372,632,103
	B. STRADDLE CARRIER	194,457,872	-	194,457,872	173,092,528	7,899,340	180,991,867	13,466,005
	C. MARINE EQUIPMENT	230,314,719	2,653,855	232,968,574	199,813,571	7,531,014	207,344,585	25,623,988
	D. LOOSE TOOLS	571,885	-	571,885	571,884	-	571,884	1
	E. BUOY, ANCHOR & CHAIN	678,170,969	5,385,644	683,556,613	542,407,932	48,665,198	591,073,130	92,483,483
	F. ELECTRICAL EQUIPMENT	334,283,947	1,757,394	336,041,341	290,294,982	26,000,788	316,295,769	19,745,572
	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/I. INTERNATIONAL SHIP & PORT SECURITY (I.S.P.S.)	-	57,750	57,750	-	5,775	5,775	51,975
	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
	<b>TOTAL</b>	<b>4,037,944,901</b>	<b>217,721,112</b>	<b>4,255,666,013</b>	<b>2,326,561,839</b>	<b>405,101,044</b>	<b>2,731,662,882</b>	<b>1,524,003,131</b>
ii)	<b><u>MACHINERIES AT KHULNA:-</u></b>						-	
	A. ELECTRICAL EQUIPMENT	4,348,975	-	4,348,975	4,348,971	-	4,348,971	4
	<b>TOTAL</b>	<b>4,348,975</b>	<b>-</b>	<b>4,348,975</b>	<b>4,348,971</b>	<b>-</b>	<b>4,348,971</b>	<b>4</b>
	<b>GRAND TOTAL OF MACHINERIES</b>	<b>4,042,293,876</b>	<b>217,721,112</b>	<b>4,260,014,988</b>	<b>2,330,910,809</b>	<b>405,101,044</b>	<b>2,736,011,853</b>	<b>1,524,003,135</b>
<b>4</b>	<b><u>FURNITURE :-</u></b>						-	
i)	FURNITURE & FIXTURE	47,326,801	786,373	48,113,174	29,695,935	3,207,318	32,903,253	15,209,921
ii)	OFFICE EQUIPMENT	53,760,698	27,536,237	81,296,935	35,464,295	5,478,635	40,942,930	40,354,006
	<b>GRAND TOTAL OF FURNITURE</b>	<b>101,087,500</b>	<b>28,322,610</b>	<b>129,410,110</b>	<b>65,160,230</b>	<b>8,685,953</b>	<b>73,846,183</b>	<b>55,563,927</b>
<b>5</b>	<b><u>VESSEL AND VEHICLES ETC.</u></b>						-	
	A. SUPPLY & FITTING, FIXING FENDER AT P.P. JETTY	146,106,313	-	146,106,313	99,237,732	22,405,269	121,643,000	24,463,313
	B. VESSEL BERTH AT P.P. SITE	51,560,539	-	51,560,539	29,643,765	1,153,514	30,797,279	20,763,259
	D. VEHICLES	141,199,503	-	141,199,503	102,641,010	8,566,973	111,207,983	29,991,520
	D. VESSELS	2,081,835,752	-	2,081,835,752	1,059,910,158	89,028,177	1,148,938,335	932,897,417
	<b>TOTAL = (A+B+C+D)</b>	<b>2,420,702,107</b>	<b>-</b>	<b>2,420,702,107</b>	<b>1,291,432,665</b>	<b>121,153,933</b>	<b>1,412,586,598</b>	<b>1,008,115,509</b>
<b>6</b>	<b><u>DREDGING</u></b>	<b>698,122,748</b>	<b>574,583,885</b>	<b>1,272,706,633</b>	<b>105,632,215</b>	<b>191,082,926</b>	<b>296,715,141</b>	<b>975,991,492</b>
	<b>GRAND TOTAL (1+2+3+4+5+6)</b>	<b>12,109,201,121</b>	<b>1,008,498,949</b>	<b>13,117,700,070</b>	<b>5,687,623,457</b>	<b>824,624,679</b>	<b>6,512,248,137</b>	<b>6,605,451,934</b>



Mongla Port Authority Use straight-line method for charging depreciation Depreciation is charged 50% of approved rate whenever added during the year from since long ago



**Mongla Port Authority (MPA)**  
**Mongla, Bagerhat.**  
**Schedule of revenue Income for the year ended 30th June, 2024.**

					Schedule - 13
BUDGET	SL.NO	HEAD OF ACCOOUNTS	Taka 2023-24	Taka 2022-23	VARIANCE
<b>A) Vessel Revenue</b>					
35000000	1	Berthing Charge.	32,697,594	31,416,981	(2,302,406)
11000000	2	Mooring Charge.	10,472,362	9,805,336	(527,638)
18000000	3	Own Anchorage Charge.	210,235,405	204,457,276	30,235,405
14000000	4	Pilotage fees / Charge.	156,179,000	135,882,228	16,179,000
33000000	5	Port Dues on Vessels.	373,883,154	323,506,725	43,883,154
3000000	6	Shifting/Detention Charge.	4,203,402	3,162,257	1,203,402
4000000	7	Fresh Water Supply.	33,578,196	44,452,228	(6,421,804)
14000000	8	Tug/Craft Hire Charge.	159,986,472	129,745,204	19,986,472
6000000	9	Night/Holiday Charge.	7,160,094	6,290,453	1,160,094
885000000		<b>Total - A</b>	<b>988,395,679</b>	<b>888,718,688</b>	<b>103,395,679</b>
<b>B) Cargo Revenue</b>					
270000000	1	Container Handling Charge	241,576,308	192,308,491	(28,423,692)
73000000	2	Landing Charge	729,338,944	654,669,744	(661,056)
700000	3	Shipping Charge	1,405,875	274,785	705,875
35000000	4	River dues Charge	358,423,799	339,494,612	8,423,799
24000000	5	Wharfrent Charge	266,074,638	233,507,830	26,074,638
6200000	6	Hoisting Charge.	59,859,868	63,418,823	(2,140,132)
2000000	7	Removal Charge	15,931,144	15,448,790	(4,068,856)
3000000	8	Weightment Charge	4,039,909	3,066,767	1,039,909
2500000	9	Terminal Charge	442,679	1,167,937	(2,057,321)
167820000		<b>Total - B</b>	<b>1,677,093,165</b>	<b>1,503,357,779</b>	<b>(1,106,836)</b>
<b>C) Other Operating Revenue</b>					
38000000	1	Machinery/Equipment Hire Charge.	29,652,121	35,355,501	(8,347,879)
22500000	2	Licence Fee/Port dues Permit.	16,886,366	23,520,983	(5,613,634)
3000000	3	Truck Entrance/Gate Collection.	2,015,609	2,288,914	(984,391)
63500000		<b>Sub Total - C</b>	<b>48,554,096</b>	<b>61,165,397</b>	<b>(14,945,904)</b>
262670000		<b>TOTAL(A+B+C)</b>	<b>2,714,042,940</b>	<b>2,453,241,864</b>	<b>87,342,940</b>
<b>D) Non - Operating Revenue</b>					
385000000	1	Interest Income.	438,461,839	408,875,813	53,461,839
20000000	2	House Rent Income.	20,829,449	20,113,724	829,449
100000000	3	Lease Rent & other Rent.	266,370,234	91,267,115	166,370,234
700000	4	Sale of Chart/Tender etc.	640,370	635,920	(59,630)
20000000	5	Electricity Income.	19,843,656	20,367,348	(156,344)
15000000	6	Miscellaneous Income.	24,481,857	28,359,267	9,481,857
600000	7	Medical Income	575,682	451,195	(24,318)
1000000	8	Bus / Car Hire Charge.	841,790	856,137	(158,210)
542300000		<b>Sub Total - D</b>	<b>772,044,876</b>	<b>570,926,519</b>	<b>229,744,876</b>
3169000000		<b>Total (A+B+C+D)</b>	<b>3,486,087,816</b>	<b>3,024,168,383</b>	<b>317,087,816</b>





**Mongla Port Authority (MPA)**

**Mongla, Bagerhat.**

**Schedule of Revenue Expenditure for the year ended 30th June 2024.**

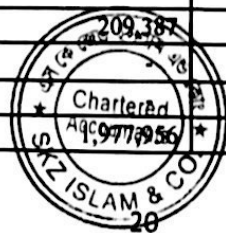
**A) .Fixed Operating Cost.**

**SCH- 14**

BUDGET	SL. NO	HEAD OF ACCOUNTS	OPERATING	ADMINIS. EXP.	Total Tk. 2023-24	Total Tk. 2022-23	VARIANCE
285,000,000	1	Pay of officers & staff	199,852,485	66,617,495	266,469,980	273,203,291	18,530,020
125,000,000	2	House Rent Allowance	83,575,063	27,858,354	111,433,417	113,651,038	13,566,583
26,000,000	3	Medical Allowance	15,643,011	5,214,337	20,857,347	20,929,128	5,142,653
500,000	4	Ration Subsidy	223,794	74,598	298,392	299,980	201,608
500,000	5	Conveyance Allowance	87,410	29,137	116,547	132,521	383,453
3,000,000	6	Tiffin Allowance	1,729,112	576,371	2,305,482	2,276,256	694,518
5,500,000	7	Education Allowance	3,293,864	1,097,955	4,391,819	4,417,792	1,108,181
26,000,000	8	Port Duty Allowance	16,737,901	5,579,300	22,317,202	22,482,308	3,682,798
1,000,000	9	Washing Allowance	706,033	235,344	941,377	596,522	58,623
14,300,000	10	Night Allowance	9,960,480	3,320,160	13,280,640	12,820,680	1,019,360
65,500,000	11	Overtime Allowance	48,304,400	16,101,467	64,405,867	64,441,145	1,094,133
30,000,000	12	Leave Salary (PRL)	29,216,394	9,738,798	38,955,192	38,833,444	(8,955,192)
500,000	13	C P F Contribution	2,559,862	853,287	3,413,149	22,494	(2,913,149)
45,000,000	14	Incentive bonus	23,124,175	7,708,058	30,832,233	42,772,964	14,167,767
68,000,000	15	Festival Allowance	32,737,505	10,912,502	43,650,007	44,492,867	24,349,993
18,500,000	16	Wages	17,185,793	-	17,185,793	20,092,382	1,314,207
395,000,000	17	Pension Fund	331,000,000	52,000,000	383,000,000	330,000,000	12,000,000
8,000,000	18	Group Insurance	6,000,000	2,000,000	8,000,000	10,000,000	-
40,000,000	19	Insurance Premium	27,899,237	9,299,746	37,198,982	39,569,413	2,801,018
10,000,000	20	Rest & Recreation Leave	1,861,650	620,550	2,482,200	12,955,604	7,517,800
6,500,000	21	New Year(Bangla) Allow.	3,252,674	1,084,225	4,336,898	4,442,039	2,163,102
1,800,000	22	Pay & Allowance (Contingent)	1,382,900	-	1,382,900	1,157,475	417,100
28,500,000	23	Pay & Allowance (Ansar)	28,400,573	-	28,400,573	28,301,061	99,427
25,000,000	24	MPA's Allocation to GPF	30,000,000	-	30,000,000	20,000,000	(5,000,000)
-	25	Special Incentive Bonus	37,253	12,418	49,670	28,594,686	(49,670)



BUDGET	SL. NO	HEAD OF ACCOUNTS	OPERATING	ADMINIS. EXP.	Total Tk. 2023-24	Total Tk. 2022-23	VARIANCE
2,000,000	26	Risk Allowance	-	-	-	-	2,000,000
2,700,000	27	Pilotage Allowance	2,529,900	-	2,529,900	2,217,000	170,100
20,000,000	28	Special Benefit	12,434,909	4,144,970	16,579,879		3,420,121
6,000,000	29	Charge & Others Allowance (Pay)	5,421,364	1,807,121	7,228,485	5,640,504	(1,228,485)
1,259,800,000		<b>Sub Total – A</b>	<b>935,157,740</b>	<b>226,886,191</b>	<b>1,162,043,931</b>	<b>1,144,342,594</b>	<b>97,756,069</b>
		<b><u>B) Fuel &amp; Power.</u></b>					
80,000,000	1	Electricity Expenses	42,460,760	14,153,587	56,614,347	53,608,434	23,385,653
14,000,000	2	P.O.L.	10,082,613	3,360,871	13,443,484	14,248,414	556,516
195,000,000	3	Fuel & Power	163,443,868	-	163,443,868	179,089,509	31,556,132
289,000,000		<b>Sub Total – B</b>	<b>215,987,242</b>	<b>17,514,458</b>	<b>233,501,699</b>	<b>246,946,357</b>	<b>55,498,301</b>
		<b><u>C) Depreciation</u></b>					
630,000,000	1	Depreciation	824,624,679	-	824,624,679	629,013,508	(194,624,679)
143,000,000	2	Amortization	142,650,749	-	142,650,749	142,650,749	349,251
773,000,000		<b>Sub Total – C</b>	<b>967,275,428</b>	<b>-</b>	<b>967,275,428</b>	<b>771,664,257</b>	<b>(194,275,428)</b>
		<b><u>D) Repairs &amp; Maintenance</u></b>					
40,000,000	1	Cost of stores & spares	60,357,343	8,748,843	69,106,186	6,062,283	(29,106,186)
1,270,000	2	Office Equipments & Furniture	473,599	68,649	542,248	388,874	727,752
3,500,000	3	Vehicles	2,165,404	-	2,165,404	2,879,430	1,334,596
105,000,000	4	Building & structure	58,513,211	19,504,404	78,017,614	73,466,462	26,982,386
99,200,000	5	R & M of Vessel & Equipments	62,492,897	-	62,492,897	98,477,205	36,707,103
47,500,000	6	Generator, Equipment & Electictic	4,992,867	-	4,992,867	7,140,323	42,507,133
10,000,000	7	Cost of Fresh Water Supply	7,411,893	-	7,411,893	14,346,891	2,588,107
500,000	8	R&M Hydrografi Equipment	57,477	-	57,477	128,680	442,523
300,000	9	R&M Lighting Comm. Equipment	-	-	-	-	-
-	10	Marine Conger: Store Renovation	-	-	-	-	-
500,000	11	R & M of ISPS Equipment	209,387	-	209,387	1,194,903	290,613
37,500,000	12	R & M of Mobile Harber Crain			-		
2,000,000	13	R & M of ICT Equipment			-		
2,000,000	14	R & M of ISPS			1,977,956		







BUDGET	SL. NO	HEAD OF ACCOUNTS	OPERATING	ADMINIS. EXP.	Total Tk. 2023-24	Total Tk. 2022-23	VARIANCE
2,500,000	15	R & M of Automation Software	2,400,000		2,400,000		100,000
351,770,000		<b>Sub Total – D</b>	<b>201,052,034</b>	<b>28,321,895</b>	<b>229,373,929</b>	<b>204,085,052</b>	<b>82,574,027</b>
		<b>E) Other Operating Expenses</b>					
6,000,000	1	Hamalage / Container Cargo Handling	6,006,179	-	6,006,179	3,231,061	(6,179)
700,000	2	Development Fairs	-	-	-	445,450	700,000
4,700,000	3	Entertainment	3,143,897	1,047,966	4,191,862	1,912,080	508,138
11,200,000	4	Appointment For MPA Employee	5,400,897	1,800,299	7,201,196	1,674,106	3,998,804
7,500,000	5	Legal Expenses	-	3,833,830	3,833,830	3,509,732	3,666,170
	6		-	-	-	-	-
11,000,000	7	Publicity & Advertisement	8,174,309	2,724,770	10,899,079	8,951,855	100,921
4,500,000	8	TA/DA Expenses	3,703,018	1,234,339	4,937,358	3,436,717	(437,358)
60,000,000	9	Rent, Rates & Taxes	38,409,737	12,803,246	51,212,983	17,021,832	8,787,017
6,300,000	10	Printing & Stationery	3,293,237	1,097,746	4,390,982	4,043,782	1,909,018
11,000,000	11	Transportation Expenses	8,796,946	2,932,315	11,729,261	12,548,987	(729,261)
5,800,000	12	Medical Expenses	3,123,297	1,041,099	4,164,396	3,852,572	1,635,604
7,600,000	13	Welfare & Recreation	5,885,807	1,961,936	7,847,743	6,146,270	(247,743)
11,000,000	14	Livaries & Uniforms	1,679,685	559,895	2,239,580	7,065,182	8,760,420
500,000	15	Postage, Telegraph & Telephone	133,355	44,452	177,807	489,289	322,193
1,500,000	16	Business Development	1,082,673	360,891	1,443,564	982,190	56,436
1,500,000	17	Honourarium of TEC & TOC	803,625	267,875	1,071,500	1,215,058	428,500
1,235,000	18	Clear & Cleanness(Tree Planting)	664,259	221,420	885,678	897,561	349,322
-	19	Digital Fairs	-	-	-	500,000	-
3,000,000	20	Fastival/Occasion	2,586,396	-	2,586,396	1,903,051	413,604
3,200,000	21	Internate Connection	1,490,096	496,699	1,986,795	2,973,020	1,213,205
1,600,000	22	Training Expenses	273,575	91,192	364,767	612,350	1,235,233
2,300,000	23	Fee/Doantion	1,045,500	-	1,045,500	538,170	1,254,500
100,000	24	Virtuousness (Shudhachar)	-	68,770	68,770	59,470	31,230
5,000,000	25	House Rent (Dhaka Rest House)	2,547,320	849,107	3,396,426	1,907,400	1,603,574
100,000	26	Magazine Purchase	70,418	23,473	93,890	101,456	6,110
100,000	27	Identity Card Exp.	-	-	-	73,347	100,000

BUDGET	SL. NO	HEAD OF ACCOUNTS	OPERATING	ADMINIS. EXP.	Total Tk. 2023-24	Total Tk. 2022-23	VARIANCE
300,000	28	Audit Fee	78,000	26,000	104,000	100,000	196,000
2,500,000	29	Bank Charge	2,113,144	704,381	2,817,525	2,655,353	(317,525)
170,000	30	Taid Table/Book Chart	14,000	-	14,000	60,715	156,000
350,000	31	Rifle/Pistol License	-	-	-	207,000	350,000
600,000	32	Innovation Exp.	244,169	-	244,169	330,496	355,831
200,000	33	Forest/Jungle Clean Exp.	90,095	-	90,095	347,200	109,905
6,500,000	34	Special Exp.	-	6,356,690	6,356,690	4,251,824	143,310
	35			-	-	-	-
1,000,000	36	Documentari Film Make Exp.	447,563	149,188	596,751	1,078,368	403,249
370,000	37	Washing Exp.	104,554	34,851	139,405	127,925	230,595
1,300,000	38	Receiver of Wreck/Channel Survey	732,988	-	732,988	970,278	567,012
1,000,000	39	Survey Reg. & Life Saveing	501,236	-	501,236	802,241	498,764
181,725,000		Sub Total – E	102,639,974	40,732,427	143,372,401	97,023,387	38,352,599
2,855,295,000		Grand Total (A+B+C+D+E)	2,422,112,417	313,454,971	2,735,567,389	2,464,061,648	119,727,611





**Mongla Port Authority (MPA)**  
**Mongla, Bagerhat.**  
**Schedule of Work in Progress as on 30th June 2024**

					<b>Schedule-2</b>
SL	Particulars	Opening	Addition	Adjustment	Taka
1	WIP Dredging Of Nil Kamol Khal	11,000,000		11,000,000	-
2	„ Pashur Channel Dredging	6,658,213		6,658,213	-
3	„ Non Development Capital Expenditure.	926,335,584	171,270,454	422,352,742	675,253,296
4	„ Oil Cleaner Vessel	2,572,696			2,572,696
5	„ ISPS	57,750		57,750	-
6	WIP MPA's for Assists Vessels Collection	-	126,000	-	126,000
7	WIP Instalation of Shoro Pannel (Project)	3,223,450		3,223,450	-
8	WIP Rujvelt Jetty Development Project.	20,756,778		20,756,778	-
9	„ Devlopment of Tele-Communication	583,120			583,120
	<b>Total=</b>	<b>971,187,591</b>	<b>171,396,454</b>	<b>464,048,933</b>	<b>678,535,112</b>

**Schedule of Deferred Expenditure**

					<b>Schedule-2.01</b>
SL	Particulars	Opening	Addition	Adjustment	Taka
1	Deferred Expenditure	1,352,946,905	-	142,650,749	1,210,296,156
	<b>Total=</b>	<b>1,352,946,905</b>	<b>-</b>	<b>142,650,749</b>	<b>1,210,296,156</b>



**Mongla Port Authority (MPA)**  
**Mongla, Bagerhat.**  
**Schedule of Other Finance As on 30<sup>th</sup> June, 2024.**

Sl. NO.	Particulars	Opening	Addition	Adjustment	Schedule-10
					Taka
1	Liability for Payment of Corporate Tax.	179,320,584	134,252,715	178,176,485	135,396,814
2	Income Tax Payable	565,901	67,573,645	66,402,463	1,737,083
3	Income Tax Advance against Salary (Staff & Officer)	435,265	1,578,946	1,593,946	420,265
4	Vat Payable to Govt.	2,508,015	493,109,040	495,347,560	269,494
5	Service charge payable to Govt.	8,948	174,152	148,175	34,925
6	Labour Welfare Subscription	10,670,616	3,991,629	-	14,662,245
7	Liability for payment of Pension Fund	6,037,225			6,037,225
8	Mosque Subscription	143,169	64,372	-	207,541
9	Payable to GPF	250,000,000	-	250,000,000	-
10	Benevolent Fund & Group Insurance	33,150			33,150
11	W.F.Subs	119,243	1,585,533	1,587,039	117,737
12	W.F.Loan	653,618	8,179,124	8,198,185	634,557
13	Revenue Stamp	2,367,297	284,130	-	2,651,427
14	Officers Association/Club	286,256	65,020	-	351,276
15	Union Subs	123,815	187,140	221,900	89,055
16	Liability for Payment of Berthing Charge	28,730,795			28,730,795
17	Advance against lease of Land	118,170,939	-	9,017,505	109,153,434
18	Deposit Work	24,598,664	-	10,423,390	14,175,274
19	Capital receipt	108,948,207			108,948,207
20	GPF SUBSCRIPTION	2,718,207	38,330,528	38,329,399	2,719,336
21	GPF LOAN	1,812,845	22,933,758	22,903,455	1,843,148
22	CPF SUBSCRIPTION	1,882	23,724	23,629	1,977
23	CPF LOAN	-			-
	<b>Total=</b>	<b>738,254,641</b>	<b>772,333,456</b>	<b>1,082,373,131</b>	<b>428,214,966</b>



**Mongla Port Authority (MPA)**  
**Mongla, Bagerhat.**  
**Schedule of Debtors & Receivables as on 30 June, 2024.**

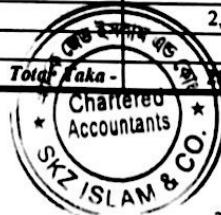
**Schedule-6**

SL NO.	Particulars	Opening	Addition	Adjustment	Taka
1	Sundry Debtors	21,166,460	24,735,513	24,373,970	21,528,003
	Bills Receivable				-
1	From Meghna Petroleum Ltd.	1,897,152			1,897,152
2	From CPF	5,135			5,135
3	From GPF	(1,338,760)	12,316,000	11,073,572	(96,332)
4	From Welfare Fund	1,395,209	6,090,000	4,564,578	2,920,631
5	From Pension Fund	43,800,079	6,179,316	-	49,979,395
6	From G E Navy	1,510,960			1,510,960
		(3+4+5+6)	24,585,316	15,638,150	
	<b>Sub Total=</b>	<b>68,436,235</b>	<b>49,320,829</b>	<b>40,012,120</b>	<b>77,744,944</b>
	Less Reserve for Bad & Doubtful Debts.				-
	<b>Total=</b>	<b>68,436,235</b>	<b>49,320,829</b>	<b>40,012,120</b>	<b>77,744,944</b>

**Mongla Port Authority (MPA)**  
**Mongla, Bagerhat**  
**Schedule of Advances, Deposits & Pre-payments as on 30<sup>th</sup> June, 2024.**

**Schedule-7**

SL NO.	Particulars	Opening	Addition	Adjustment	Taka
1	Advance Against Purchase & works	20,069,221	54,398,313	46,626,155	27,841,378
2	Advance Against TA/DA	122,424			122,424
3	Advance against Fuel & Power	1,232,781	173,515,037	174,157,812	590,006
4	Advance against Bi-cycle	10,000			10,000
5	Advance against Salary	3,520			3,520
6	Advance against House Building	1,387,259		294,502	1,092,757
7	Advance against Motor cycle	92,730		2,405	90,325
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	6,400		1,800	4,600
	<b>Total Taka -</b>	<b>56,960,471</b>	<b>227,913,350</b>	<b>221,082,674</b>	<b>32,791,147</b>



**Mongla Port Authority, (MPA)**  
**Mongla, Bagerhat.**  
**Schedule of Cash & Bank Balance as on 30<sup>th</sup> June-2024.**

**Schedule -8**

SL NO.	Particulars	Opening	Addition	Adjustment	Taka
<b>Bank Account</b>					
1	STD-1 Sonali Bank Ltd Mongla Port Br.	9,828,141	132,588,442	132,993,121	9,423,462
2	STD-1 Janata Bank Ltd. Roosevelt Jetty Br.	103,662,780	3,452,585,531	3,533,862,211	22,386,101
3	CD-80 Janata Bank Ltd. Roosevelt Jetty Br.	10,377,406	83,467,919	83,704,695	10,140,630
4	STD-1 Janata Bank Ltd Mongla Port Comp Br.	363,550,530	4,286,509,403	4,608,946,448	41,113,484
5	STD-2 Janata Bank Ltd. Mongla Port Comp Br..	12,255,198	921,908	142,014	13,035,092
6	CD-36 Janata Bank Ltd Mongla Port Comp Br..	36,099,193	484,906,762	474,791,721	46,214,233
7	STD-436000286 JB Ltd, Corporate Br.	652,143	24,085	4,719	671,509
8	STD- 0320010246 Janata Bank Ltd. MPC Br.	10,735,423	423,398	123,936	11,034,885
9	STD- 1636 Al-Arafa Islami Bank Ltd Khulna Br.	1,285,017	2,693	1,287,710	-
10	STD- 145 Al-Arafa Islami Bank Ltd Mongla Br.	3,123,973	6,546	3,130,519	-
11	STD- 1537 Al-Arafa Islami Bank Ltd Khulna	2,963,867	89,095	30,879	3,022,083
12	A/C C-9 , Mongla Custom House, Khulna.	55,182			55,182
13	Bank A/C No SND-95 One Bank Mongla Br.	52,359,299	2,707,036,380	2,552,506,611	206,889,068
14	Cash Contra	-	3,825,214,811	3,825,214,811	-
	<b>Total Bank - A</b>	<b>606,948,152</b>	<b>14,973,776,973</b>	<b>15,216,739,395</b>	<b>363,985,730</b>
	<b>Cash in Hand</b>				
	Imprest Cash in Hand	415,000	50,000		465,000
	<b>Total Cash Balance - B</b>	<b>415,000</b>	<b>50,000</b>		<b>465,000</b>
	<b>Total Bank &amp; Cash Balance (A + B)</b>				<b>364,450,730</b>





**Mongla Port Authority (MPA)**  
**Mongla, Bagerhat**  
**Schedule of Misc. Deposits As on 30<sup>th</sup> June, 2024.**

**Schedule-11**

SL NO.	Particulars	Opening	Addition	Adjustment	Taka
1	Vessel Dues Deposit A/C	37,503,911	1,102,679,541	1,104,595,971	35,587,481
2	Cargo Dues Deposit A/C	1,547,043	284,221,712	282,579,518	3,189,237
3	Equipment Hire Charge Deposit A/C	1,002,097	211,823	239,239	974,681
4	Tug Hire Deposit A/C	739,050	4,221		743,271
5	Deposit Against Stevedoring Pool	5,000,000			5,000,000
6	SD aganst 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	1,882,549	350,000	140,000	2,092,549
11	SD Against Vessel Dues/Shipping Agent	39,400,919	1,945,000	1,580,000	39,765,919
12	SD Against Water Supply	77,762			77,762
13	SD Against Water Line	72,200			72,200
14	SD Against Dunnage Licence	18,946			18,946
15	SD Against Chipping & Painting	14,100			14,100
16	SD Against C & F Agent	2,814,086	63,000	30,000	2,847,086
17	SD Against Shore/Container Handling	2,340,000			2,340,000
18	SD From Contractor (STD-2)	955,281			955,281
19	SD aganst Grammeen Phone	198,000			198,000
20	SD. & Earnest Money	21,962,066	22,990,009	1,184,834	43,767,241
21	SD. Rujvelt Jetty Development Project	23,062,736			23,062,736
22	SD Against Leage Rent	17,033,494	15,501,446	519,874	32,015,066
23	SD. Against Shop Allotment(P.P.)	1,072,400			1,072,400
	<b>Total</b>	<b>157,549,581</b>	<b>1,427,966,752</b>	<b>1,390,869,436</b>	<b>194,646,897</b>
	Less Unclaimed Deposit	6,394			6,394
		<b>157,543,186</b>	<b>1,427,966,752</b>	<b>1,390,869,436</b>	<b>194,640,502</b>



**Mongla Port Authority (MPA)**  
**Mongla, Bagerhat.**  
**Schedule of Capital Fund as on 30th June-2024.**

SL. NO.	Particulars	Opening	Addition	Adjustment	Schedule - 12
					Taka
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	4,652,452,604	966,802,758		5,619,255,362
7	WIP Non-Development Capital Expenditure	926,335,584	171,270,454	422,352,742	675,253,296
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	6,658,213		6,658,213	-
11	" Development of Tele-Communication	583,120			583,120
	<b>Total WIP=</b>	<b>944,634,667</b>	<b>171,270,454</b>	<b>440,068,705</b>	<b>675,836,416</b>
	<b>Total Fund =</b>	<b>6,006,472,733</b>	<b>1,138,073,212</b>	<b>440,068,705</b>	<b>6,704,477,240</b>

**Statement of New Addition of Capital Fund as on 30.6.2024.**

S.L. NO.	PARTICULAR OF ASSETS				Addition of Own Source
1	LAND AND LAND DEVELOPMENT				3,849,481
2	BUILDING AND STRUCTURE				130,816,023
3	ROADS AND DRAINS				22,090,524
4	BOUNDARY WALL				7,135,086
5	MACHINERY & EQUIPMENT				207,866,469
6	ELECTRICAL EQUIPMENT				1,757,394
7	BOUY ANCHORE & CHAIN				5,385,644
8	Marine Equipment				2,653,855
9	Assets. Hiron Point Dredging				513,477,725
10	Assets. Dredging in front of the Jetty & Turning Grownd				26,190,400
11	FURNITURE & FIXTURE				786,373
12	OFFICE EQUIPMENT				27,536,237
13	Nil Kamol Khal Dredging				17,257,547
	<b>GRANT TOTAL</b>				<b>966,802,758</b>



**Mongla Port Authority (MPA)**  
**Mongla, Bagerhat.**  
**Schedule of Corporate Tax as on 30.6.2024.**

					<b>Schedule-15</b>
Sl No	Particulars	Opening	Addition	Adjustment	Taka
	<b>A) Deducted Source Tax from Bank Account;</b>				
1	STD-1 MPCBr.				858,145
2	STD-1 MPCBr.				2,522,326
3	STD-1 RVJ Khulna				1,130,451
4	STD-1 Sonali Bank				-
5	STD-2 MPC				125,864
6	STD-0100000431286				3,069
7	STD-24				107,786
8	STD-1537 Al-Arafa Islami Bank, KLN				26,729
9	STD-1636 Al-Arafa Islami Bank, KLN				808
10	STD- 145 Al-Arafa Islami Bank, Mongla Br.				1,964
11	SND-095, One Bank, Mongla				1,649,292
	Total - A=				6,426,434
12	<b>B) Deducted Source Tax from FDR</b>				67,769,009
	Total(A+B)				74,195,443
13	Provision for Corporate Tax				132,197,675
				0.00	206,393,118



**Mongla Prot Authority,  
Mongla ,Bagerhat.  
Schedule of Out Standing Liabilities as on 30 th June,2024.**

						Schedule-09
SL NO		Particular	L/P	Opening	Adjustment	Taka
<b>A. Authorities Provision</b>						
1	A	Provision for Insurence (SIS).	441	609,326,458		37,198,982
2	A	Provision for Group Insurence	461	37,238,466	2,176,663	8,000,000
3	A	Provision for Pay & Allowance	201241	10,550,022	8,944,253	6,818,257
		<b>Total - A</b>		<b>657,114,945</b>	<b>11,120,916</b>	<b>52,017,239</b>
<b>B. Provision for Various Work of MPA</b>						
7	B	Provision for Electricity	487	562,867		562,867
8	B	ANKM Wohiduzzaman, Manager	471	28,314		28,314
9	B	Provision for Audit Fee	302			-
10	B	.. R & M of Equipment	41	2,017,347	109,890	1,907,457
11	B	Provision for Store & Spares	281	6,045,863	3,762,291	546,671
12	B	WIP Non Development Capital Expenditure	1,161,361	99,559,279	34,835,176	876,608
13	B	Provision for House Rent Dhaka Rest House	301	6,035		6,035
14	B	Provision for R & M of Vessels	141	5,221,465	685,527	4,535,938
15	B	.. R & M of Vehicles	101	395,665	379,648	16,017
		<b>Total - B</b>		<b>113,836,835</b>	<b>39,772,532</b>	<b>1,423,279</b>
<b>C Provision against work &amp; supplies</b>						
17	C	M/S Sea Safe	467	66,114		66,114
18	C	.. Sundarban Salvage	469	17,765		17,765
19	C	Provision for Purchase of Vehicles	491	4,642,550		4,642,550
20	C	Car Parking Project	473	3		3
21	C	Shoro Pannel Project	475	2,927,776		2,927,776
22	C	.. Sonali Furniture,	477	19,016		19,016
23	C	.. Sea Link International,	479	319,700		319,700
24	C	.. Mother Computers	481	14,560		14,560
25	C	Provision for Electrical Equipment	181	721,149		721,149
26	C	Provision for R & M of Building	21	10,050,536	2,289,643	1,113,466
27	C	.. Livaries & Uniform	121	4,231,516	3,664,323	567,193
28	C	M/S Modern Computer	483	18,200		18,200
29	C	Furniture Fixture	81	-		-
30	C	Provision for Welfare & Recreation	321	50		50
31	C	XEN Public Health Engineering.	421	6,660,598		6,660,598
32	C	Provision for Internet Connection	341	88,000	88,000	-
33	C	Provision for Consultancy Figib.	499	-		1,998,358
34	C	Provision for Buoy Chain & Pont	502	9,350,303		9,350,303
35	C	Provision for Printing & Stationary	510	143,886	143,886	-
		<b>Total</b>		<b>39,271,721</b>	<b>6,185,852</b>	<b>3,111,823</b>
		<b>Gross Total (A+B+C)</b>		<b>810,223,501</b>	<b>57,079,300</b>	<b>56,552,341</b>
						<b>809,696,542</b>





**MONGLA PORT AUTHORITY  
MONGLA , BAGERHAT.  
SCHEDULE OF INVESTMENT  
AS ON 30-06-2024**

SL.	NAME OF BANK	OPENING BALANCE AS ON 01.07.2023	NEW ADDITION DURING THE YEAR	TOTAL AMOUNT	Schedule-03	
					ENCASHMEN T DURING THE YEAR	CLOSING BALANCE AS ON 30.06.2024
	1	2	5	6=2+5	7	8=4-5
1	BANGLADESH DEVELOPMENT BANK PLC.	316,160,000	200,000,000	516,160,000	316,160,000	200,000,000
2	BASIC BANK LTD.	83,810,000	150,000,000	233,810,000	83,810,000	150,000,000
3	JANATA BANK PLC.	-	500,000,000	500,000,000	-	500,000,000
4	BANGLADESH KRISHI BANK.	1,249,580,304	254,036,482	1,503,616,786	360,000,000	1,143,616,786
5	RUPALI BANK PLC	150,000,000	-	150,000,000	150,000,000	-
6	AGRANI BANK PLC	200,000,000	261,150,000	461,150,000	-	461,150,000
7	FIRST SECURITY ISLAMI BANK LTD.	416,016,274	-	416,016,274	416,016,274	-
8	PADMA BANK LTD ( THE FARMERS BANK LTD.)	426,043,000	-	426,043,000	-	426,043,000
9	GLOBAL ISLAMI BANK LTD.	473,274,711	-	473,274,711	473,274,711	-
10	UNION BANK LTD.	111,448,653	150,000,000	261,448,653	261,448,653	-
11	ICB ISLAMI BANK (THE ORIENTAL BANK)	7,872,550	-	7,872,550	200,000	7,672,550
12	BRAC BANK PLC.	-	600,000,000	600,000,000	-	600,000,000
13	UNITED COMMERCIL BANK PLC.	-	400,000,000	400,000,000	-	400,000,000
14	MEGHNA BANK LTD.	100,000,000	5,900,000	105,900,000	-	105,900,000
15	TRUST BANK LTD .	50,000,000	-	50,000,000	50,000,000	-
16	PUBALI BANK LIMITED	100,000,000	205,627,778	305,627,778	-	305,627,778
17	NRBC BANK LTD.	300,000,000	150,000,000	450,000,000	300,000,000	150,000,000
18	NRB BANK LTD.	300,000,000	-	300,000,000	300,000,000	-
19	COMUNNITY BANK BANGLADESH LIMITED	240,000,000	239,724,000	479,724,000	70,000,000	409,724,000
20	PRIME BANK LIMITED	300,000,000	-	300,000,000	300,000,000	-
21	THE PRIMIER BANK LIMITED	300,000,000	-	300,000,000	300,000,000	-
22	NCC BANK PLC	-	100,000,000	100,000,000	-	100,000,000
23	EASTERN BANK PLC	-	400,000,000	400,000,000	-	400,000,000
24	MIDLAND BANK PLC	-	150,000,000	150,000,000	-	150,000,000
25	MUTUAL TRUST BANK PLC	-	300,000,000	300,000,000	-	300,000,000
	<b>TOTAL</b>	<b>5,124,205,492</b>	<b>4,066,438,260</b>	<b>9,190,643,752</b>	<b>3,380,909,638</b>	<b>5,809,734,114</b>



**MONGLA PORT AUTHORITY**  
**MONGLA, BAGERHAT.**  
**SCHEDULE OF ACCRUED INTEREST STATEMENT FOR THE YEAR ENDED 30TH JUNE , 2024**

SL. NO.	NAME OF BANK	OPENING BALANCE AS ON 01.07.2023	INTEREST ACCRUED/ EARNED DURING THE YEAR	TOTAL AMOUNT	INTEREST RECEIVED DURING THE YEAR	EXCISE DUTY	TAX DEDUCTED AT SOURCE(20%)	Sch-04	
								TOTAL DEDUCTION AMOUNT TK.	TOTAL INTEREST RECEIVABLE / CLOSING BALANCE AS ON 30.06.2024
1	2	3	4	5=3+4	6	7	8	9=7+8	10=5-6-9
1	AGRANI BANK PLC	9,320,547	29,130,838	38,451,385	11,150,000	50,000	2,800,000	2,850,000	24,451,385
2	BANGLADESH DEVELOPMENT BANK LTD.	17,791,579	3,909,505	21,701,084	16,340,320	100,000	4,110,080	4,210,080	1,150,684
3	BASIC BANK LTD.	509,403	14,055,486	14,564,889	4,999,172	130,000	1,282,293	1,412,293	8,153,424
4	JANATA BANK PLC	-	34,958,903	34,958,903	-	-	-	-	34,958,903
5	BANGLADESH KRISHI BANK	37,834,229	94,575,863	132,410,092	74,956,252	250,230	18,801,621	19,051,851	38,401,989
6	RUPALI BANK PLC	754,520	10,720,480	11,475,000	9,080,000	100,000	2,295,000	2,395,000	-
7	FIRST SECURITY ISLAMI BANK LTD.	17,306,011	13,479,193	30,785,204	24,328,163	300,000	6,157,041	6,457,041	0
8	PADMA BANK LTD ( THE FARMERS BANK LTD.)	46,254,483	-	46,254,483	-	-	-	-	46,254,483
9	GLOBAL ISLAMI BANK LTD.	28,732,591	5,765,550	34,498,141	27,209,243	390,000	6,898,898	7,288,898	(0)
10	UNION BANK LTD.	6,986,151	4,076,178	11,062,329	8,554,863	295,000	2,212,466	2,507,466	0
11	ICB ISLAMIC BANK (THE ORIENTAL BANK), KHULNA	-	-	-	-	-	-	-	-
12	MUTUAL TRUST BANK PLC	-	9,077,917	9,077,917	-	-	-	-	9,077,917
13	MIDLAND BANK PLC	-	8,008,767	8,008,767	-	-	-	-	8,008,767
14	MEGHNA BANK LTD.	4,294,520	9,026,788	13,321,308	5,900,000	100,000	1,500,000	1,600,000	5,821,308
15	TRUST BANK LTD	2,186,301	1,313,699	3,500,000	2,735,000	65,000	700,000	765,000	-
16	PUBALI BANK LIMITED	4,372,602	19,906,761	24,279,363	5,627,778	50,000	1,419,444	1,469,444	17,182,141
17	NRBC BANK LIMITED	19,114,520	9,294,247	28,408,767	16,120,000	200,000	4,080,000	4,280,000	8,008,767
18	NRB BANK LIMITED	18,003,287	4,505,046	22,508,333	17,906,667	100,000	4,501,667	4,601,667	(0)
19	COMMUNITY BANK LIMITED	14,446,917	33,940,594	48,387,511	13,628,000	100,000	3,432,000	3,532,000	31,227,511
20	PRIME BANK LIMITED	6,614,383	15,135,617	21,750,000	18,387,500	100,000	3,262,500	3,362,500	-
21	THE PREMIER BANK LIMITED	17,970,808	3,609,192	21,580,000	17,064,000	200,000	4,316,000	4,516,000	-
22	BRAC BANK PLC	-	38,091,780	38,091,780	-	-	-	-	38,091,780
23	EASTERN BANK PLC	-	24,884,930	24,884,930	-	-	-	-	24,884,930
24	UNITED COMMERCIAL BANK PLC	-	25,394,520	25,394,520	-	-	-	-	25,394,520
25	NCC BANK PLC	-	3,025,972	3,025,972	-	-	-	-	3,025,972
	<b>TOTAL</b>	<b>252,492,852</b>	<b>415,887,826</b>	<b>668,380,678</b>	<b>273,986,958</b>	<b>2,530,230</b>	<b>67,769,009</b>	<b>70,299,239</b>	<b>324,094,481</b>



# MONGLA PORT AUTHORITY (MPA)

## MONGLA, BAGERHAT

### Summary Statement of Store Accounts as on 30-06-2024

schedule-5

(Value in Taka)

SL.NO.	Code No	Particulars	Opening Balance as on 01-07-2023	Received During the Year 2023-24	Issued During the Year 2023-24	Closing Balance as on 30-06-2024
1	01-00-000	Construction Materials	-	-	-	-
2	02-00-000	Fuel & Power	8,619,705	174,962,993	163,025,420	20,557,277
3	05-00-000	Stock of Fuel on Vessels	5,067,892	5,310,300	5,067,892	5,310,300
4	11-00-000	Mooring & Lighting Equipments	2,306	-	-	2,306
5	14-00-000	Medical Store(Medicine & apparatus)	1,379,572	2,973,411	3,324,146	1,028,836
6	18-00-000	Store & Spares	121,797,288	178,789,515	80,348,928	220,237,876
		<b>TOTAL=</b>	<b>136,866,763</b>	<b>362,036,219</b>	<b>251,766,387</b>	<b>247,136,595</b>





# Mongla Port Authority (MPA)

Mongla, Bagerhat

## Statement of Ratio Analysis

For the year ended 30th June, 2024

S.L No.	Particulars	Formula	Amount in Taka	
			2023-24	2022-23
1	Profitability Ratio			
	a. Cost Recovery	$\frac{\text{Total Revenue}}{\text{Total Expenses}}$	$\frac{3,486,087,816}{2,735,567,389}$ 1.27	$\frac{3,024,168,383}{2,464,061,648}$ 1.23
Cost recovery ratio 1.27 indicates MPA is financially healthy, covering costs and generating a 27% surplus. This reflects strong performance.				
	b Return on Equity	$\frac{\text{Net Income}}{\text{Total Equity}}$	$\frac{750,520,427}{13,917,681,702}$ 5.39%	$\frac{560,106,735}{13,255,014,297}$ 4.23%
These ratio indicates that MPA generates 5.39% profit for equity invested. It shows profitability and efficiency in generating returns.				
2	Liquidity Ratio:			
	a. Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	$\frac{6,855,952,011}{1,432,553,511}$ 4.79	$\frac{6,215,324,965}{1,706,022,829}$ 3.64
The calculated ratio is above in much higher than the standerd (2:1). A current ratio of 4.79 shows strong liquidity, meaning the organization can easily meet short-term obligations.				
	b. Quick/Acid Test Ratio	$\frac{\text{Quick Assets}}{\text{Current Liabilities}}$	$\frac{6,576,024,269}{1,432,553,511}$ 4.59	$\frac{6,052,497,731}{1,706,022,829}$ 3.55
The calculated ratio is above in much higher than the standerd (1:1). It indicates that MPA is highly capable of meeting short-term obligations with its most liquid assets.				
3	Solvency Ratio			
	a. Debt to Assets	$\frac{\text{Total Debt}}{\text{Total Assets}}$	$\frac{1,432,553,511}{15,350,235,213}$ 0.09	$\frac{1,706,022,829}{14,961,037,126}$ 0.11
A debt to assets ratio of 0.09 reflects a conservative, low-risk approach with minimal reliance on debt for asset financing.				
	b. Debt to EBITDA	$\frac{\text{Total Debt}}{\text{EBITDA}}$	$\frac{1,432,553,511}{1,717,795,856}$ 0.83	$\frac{1,706,022,829}{528,099,860}$ 3.23

A Debt to EBITDA of 0.83 indicates that MPA is not heavily reliant on debt and has a solid ability to cover its debt obligations with its earnings.

