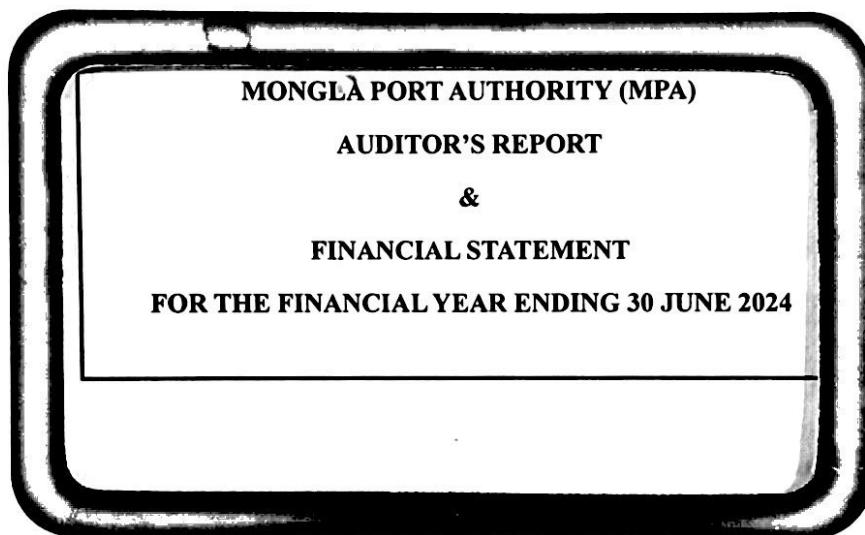




এস কে জেড ইসলাম এন্ড কোং
SKZ ISLAM & CO.
CHARTERED ACCOUNTANTS

PRIVATE & CONFIDENTIAL



OFFICE : Sayeda Anwara Monjil, B-1, House # 26/2,
Purana Paltan Line, Paltan, Dhaka-1000, Bangladesh.
Phone : 0222224662, Cell : +88 01730-080666
E-mail : skzislam86@gmail.com, skz4sbc@gmail.com
Web : www.skzislam.com

Mongla Port Authority (MPA)

Mongla, Bagerhat

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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 consistence 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.



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

Dhaka
November 26, 2024



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	
Assets				
A. Fixed Assets :				
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	
Deffered Expenditure	Sch-2.01	1,210,296,156	1,352,946,905	
		8,494,283,202	8,745,712,160	
B. Current Assets :				
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	
		6,855,952,011	6,215,324,965	
Total Assets (A+B)		15,350,235,213	14,961,037,126	
Equity and Liabilities				
C. Equity :				
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)	
		13,917,681,702	13,255,014,297	
D. Liabilities:				
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	
		1,432,553,511	1,706,022,829	
Total Equity & Liabilities (C+D)		15,350,235,213	14,961,037,126	

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

Debba
Chief Finance & Accounts Officer

Signed in terms of our annexed report of even date

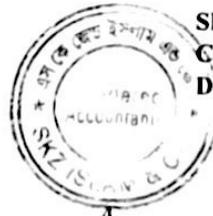
Member Finance

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

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


Chief Finance & Accounts Officer

Signed in terms of our annexed report of even date


Member Finance

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	-	698,004,507	-	698,004,507
Capital Fund Add / Less	-	-	-	(35,337,102)
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	
	30-Jun-24	30-Jun-23
In flow of cash:		
A. Opening cash in hand and Bank balance	607,363,152	653,104,678
B. Items to be added :		
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
	2,186,085,746	5,625,614,927
C. Items to be deducted :		
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	310,566,635	851,434,075
Decrease in Current Liabilities	-	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
	1,194,106,103	3,775,287,711.0
D. Total source of cash (A+B-C)	1,599,342,796	2,503,431,894.0
E. Out flow of cash :		
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
	1,234,892,066	1,896,068,742
F. Closing cash and Bank balance (D-E)	364,450,730	607,363,152

Deen
Chief Finance & Accounts Officer

Place: Dhaka
Date: 26.11.2024



Member
Member

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
A. Sources of Fund:		
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	-
Total	2,148,988,431	5,564,910,018
B. Application of Fund:		
Increase in Acquisition of fixed assets	1,008,498,949	1,741,042,059
Increase in Capital Work in Process	-	-
Increase in Deffered Expenditure	914,096,365	851,434,073
Increase in Working Capital	20,000,000	-
Contribution to the National Exchequer	-	20,000,000
Surplus Fund Transfer to National Exchequer	206,393,118	2,000,000,000
Provision for corporate Tax	-	135,026,684
Decrease in Govt. Equity	-	511,766,668
Prior years adjustment	-	305,640,534
Total	2,148,988,431	5,564,910,018



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 $22^{\circ}29.32' N$ long. $89^{\circ}35.57' E$.

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.



10

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
2.00 Fixed Assets:			
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	-	-	
	7,430,076,613	7,050,591,173	
Less: Charged during the year	824,624,679	629,013,508	
	6,605,451,934	6,421,577,665	

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

3.00 Capital Work-in-progress:

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

Details have been shown in enclosed Sch. No. 2

4.00 Investment at cost (FDR):

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

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
5.00	Interest Receivable on Investment:		
	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
Closing Balance	247,136,595	136,866,763

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
Closing Balance	32,791,147	25,960,471

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
Closing Balance	364,450,730	607,363,152

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



Notes No.	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
10.00	Govt. Equity:		
	Opening Balance	9,309,425,482	9,821,192,150
	Add: Addition during the year	-	-
		9,309,425,482	9,821,192,150
	Less: Adjustment during the year	-	511,766,668
		9,309,425,482	9,309,425,482

11.00	Capital Fund:		
	Opening Balance	6,006,472,733	5,454,261,852
	Add: Addition during the year	1,138,073,212	2,274,369,639
		7,144,545,945	7,728,631,490
	Less: Adjustment during the year	440,068,705	1,722,158,758
		6,704,477,240	6,006,472,733

Details have been shown in enclosed (Sch. No. 12)

12.00	For Supplies & Expenses:		
	Opening Balance	810,225,002	857,414,764
	Add: Addition during the year	56,552,341	104,472,050
		866,777,343	961,886,814
	Less: Adjustment during the year	57,079,300	151,661,812
		809,698,043	810,225,002

Details have been shown in the enclosed (-Sch. No. 9)

13.00	For Other Finance:		
	Opening Balance	738,254,641.78	698,555,619
	Add: Addition during the year	772,333,455.56	920,122,785
		1,510,588,097.34	1,618,678,404
	Less: Adjustment during the year	1,082,373,131.08	880,423,762
		428,214,966.26	738,254,642

Details have been shown in the enclosed (Sch. No. 10)

14.00	For Misc. Deposits:		
	Opening Balance	157,543,186	138,604,393
	Add: Addition during the year	1,427,966,752	1,234,030,760
		1,585,509,938	1,372,635,153
	Less: Adjustment during the year	1,390,869,436	1,215,091,967
		194,640,502	157,543,186

Details have been shown in enclosed Sch. No. 11

15.00	Operating Income:		
	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
		3,486,087,816	3,024,168,383

Details have been shown in the enclosed (Sch. No. 13)



Notes No.	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
16.00	Expenditure:		
	Operating Expenditure	2,422,112,417	2,131,746,372
	Administrative Expenditure	313,454,971	332,315,276
		2,735,567,389	2,464,061,648
	Details have been shown in the enclosed (Sch. No. 14)		
17.00	Provision for Corporate Tax:		
	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
	Total Source Tax (A+B)	74,195,443	60,850,718
	C) Provision for Payment:	132,197,675	74,175,966
		206,393,118	135,026,684
	Details have been shown in the enclosed (Sch. No. 15)		



Mongla Port Authority (MPA)

Mongla, Bagerhat

Schedule of Fixed Assets

For the year ended 30th June, 2024

Schedule-1

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	LAND AND LAND DEVELOPMENT:-							
	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
	TOTAL	692,750,685	3,849,481	696,600,166	-	-	-	696,600,166
2	BUILDING AND STRUCTURE							
i.	MONGLA :-							
	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. BOUNDERY 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
	TOTAL	3,872,437,126	173,202,146	4,045,639,272	1,839,357,610	91,053,349	1,930,410,958	2,115,228,314
ii.	KHULNA:-							
	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
	TOTAL	281,807,079	10,819,715	292,626,794	55,129,928	7,547,476	62,677,403	229,949,391
	GRAND TOTAL OF BUILDING	4,154,244,206	184,021,861	4,338,266,067	1,894,487,538	98,600,824	1,993,088,362	2,345,177,705



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	
3	MACHINERY & EQUIPMENT							
i)	MACHINERIES MONGLA							
	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
	TOTAL	4,037,944,901	217,721,112	4,255,666,013	2,326,561,839	405,101,044	2,731,662,882	1,524,003,131
ii)	MACHINERIES AT KHULNA:-							
	A. ELECTRICAL EQUIPMENT	4,348,975	-	4,348,975	4,348,971	-	4,348,971	4
	TOTAL	4,348,975	-	4,348,975	4,348,971	-	4,348,971	4
	GRAND TOTAL OF MACHINERIES	4,042,293,876	217,721,112	4,260,014,988	2,330,910,809	405,101,044	2,736,011,853	1,524,003,135
4	FURNITURE :-							
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
	GRAND TOTAL OF FURNITURE	101,087,500	28,322,610	129,410,110	65,160,230	8,685,953	73,846,183	55,563,927
5	VESSEL AND VEHICLES ETC.							
	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
	TOTAL - (A+B+C+D)	2,420,702,107	-	2,420,702,107	1,291,432,665	121,153,933	1,412,586,598	1,008,115,509
6	DREDGING	698,122,748	574,583,885	1,272,706,633	105,632,215	191,082,926	296,715,141	975,991,492
	GRAND TOTAL (1+2+3+4+5+6)	12,109,201,121	1,008,498,949	13,117,700,070	5,687,623,457	824,624,679	6,512,248,137	6,605,451,934



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 ACCOUNTS	Taka 2023-24	Taka 2022-23	VARIANCE
A) Vessel Revenue					
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
40000000	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
88500000		Total - A	988,395,679	888,718,688	103,395,679
B) Cargo Revenue					
27000000	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
62000000	6	Hoisting Charge.	59,859,868	63,418,823	(2,140,132)
20000000	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		Total - B	1,677,093,165	1,503,357,779	(1,106,836)
C) Other Operating Revenue					
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		Sub Total - C	48,554,096	61,165,397	(14,945,904)
2626700000		TOTAL(A+B+C)	2,714,042,940	2,453,241,864	87,342,940
D) Non - Operating Revenue					
38500000	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
10000000	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		Sub Total - D	772,044,876	570,926,519	229,744,876
3169000000		Total (A+B+C+D)	3,486,087,816	3,024,168,383	317,087,816



Mongla Port Authority (MPA)
Mongla, Bagerhat.
Schedule of Revenue Expenditure for the year ended 30th June 2024.

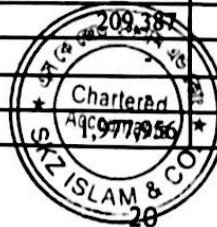
A) .Fixed Operating Cost.

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	Pailotage 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		Sub Total - A	935,157,740	226,886,191	1,162,043,931	1,144,342,594	97,756,069
		B) Fuel & Power.					
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		Sub Total - B	215,987,242	17,514,458	233,501,699	246,946,357	55,498,301
		C) Depreciation					
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		Sub Total - C	967,275,428	-	967,275,428	771,664,257	(194,275,428)
		D) Repairs & Maintenance					
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 & Electric	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		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		Sub Total - D	201,052,034	28,321,895	229,373,929	204,085,052	82,574,027
		E) Other Operating Expenses					
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,
Schedul of Work in Progress as on 30th June 2024

SL	Particulars	Opening	Adition	Adjustment	Schedule-2
					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 Ruijvelt Jetty Development Project.	20,756,778		20,756,778	-
9	“ Devlopment of Tele-Communication	583,120			583,120
	Total=	971,187,591	171,396,454	464,048,933	678,535,112

Schedul of Deferred Expenditure

SL	Particulars	Opening	Adition	Adjustment	Schedule-2.01
					Taka
1	Deferred Expenditure	1,352,946,905	-	142,650,749	1,210,296,156
	Total=	1,352,946,905	-	142,650,749	1,210,296,156



Mongla Port Authority (MPA)
Mongla, Bagerhat.
Schedule of Other Finance As on 30th June, 2024.

Sl. No.	Particulars	Opening	Adition	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	-			-
	Total=	738,254,641	772,333,456	1,082,373,131	428,214,966



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

Schedule-6

SL NO.	Particulars	Opening	Adition	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	
	Sub Total=	68,436,235	49,320,829	40,012,120	77,744,944
	Less Reserve for Bad & Doubtful Debts.				-
	Total=	68,436,235	49,320,829	40,012,120	77,744,944

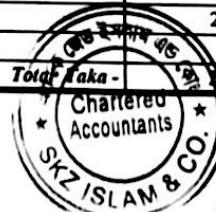
Mongla Port Authority (MPA)

Mongla, Bagerhat

Schedule of Advances, Deposits & Pre-payments as on 30th June-2024.

Schedule-7

SL NO.	Particulars	Opening	Adition	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 Conection	2,696,160			2,696,160
12	Advance against Computer	6,400		1,800	4,600
	Total Taka -	15,960,471	227,913,350	221,082,674	32,791,147



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

Schedule -3

SL. No.	Particulars	Opening	Addition	Adjustment	Taka
<i>Bank Account</i>					
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	-
	Total Bank - A	606,948,152	14,973,776,973	15,216,739,395	363,985,730
Cash in Hand					
	Imprest Cash in Hand	415,000	50,000		465,000
	Total Cash Balance - B	415,000	50,000		465,000
	Total Bank & Cash Balance (A + B)				364,450,730



Mongla Port Authority (MPA)
Mongla, Bagerhat
Schedule of Misc. Deposits As on 30th 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 against Stevedoring Licenc	325,401			325,401
7	SD.Against ship chandling licence	86,470			86,470
8	SD From labour Contractor Licence	208,892			208,892
9	SD Against Lease of Land (M.C.M.L.)	232,178			232,178
10	SD Against Electric Connection	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 Contructor (STD-2)	955,281			955,281
19	SD against 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
	Total	157,549,581	1,427,966,752	1,390,869,436	194,646,897
	Less Unclaimed Deposit	6,394			6,394
		157,543,186	1,427,966,752	1,390,869,436	194,640,502



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

SL. NO.	Particulars	Opening	Addition	Adjustment	Total
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
	<i>Total WIP=</i>	944,634,667	171,270,454	440,068,705	675,836,416
	<i>Total Fund =</i>	6,006,472,733	1,138,073,212	440,068,705	6,704,477,240

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 Ground			26,190,400
11	FURNITURE & FIXTURE			786,373
12	OFFICE EQUIPMENT			27,536,237
13	Nil Kamol Khal Dredging			17,257,547
	GRANT TOTAL			966,802,758



**Mongla Port Authority (MPA)
Mongla, Bagerhat.**



**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	Addition	Taka
A. Authorities Provision						
1	A Provision for Insurance (SIS).	441	609,326,458		37,198,982	646,525,440
2	A Provision for Group Insurance	461	37,238,466	2,176,663	8,000,000	43,061,803
3	A Provision for Pay & Allowance	201241	10,550,022	8,944,253	6,818,257	8,424,026
	Total - A		657,114,945	11,120,916	52,017,239	698,011,268
B. Provision for Various Work of MPA						
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	2,830,243
	WIP Non Development Capital Expenditure	1,161,361	99,559,279	34,835,176	876,608	65,600,711
12	B Provision for House Rent Dhaka Rest House	301	6,035			6,035
13	B Provision for R & M of Vessels	141	5,221,465	685,527		4,535,938
14	B „ „ R & M of Vehicles	101	395,665	379,648		16,017
	Total - B		113,836,835	39,772,532	1,423,279	75,487,582
C Provision against work & supplies						
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	8,874,359
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	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		-
	Total		39,271,721	6,185,852	3,111,823	36,197,692
	Gross Total (A+B+C)		810,223,501	57,079,300	56,552,341	809,696,542



**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
	TOTAL	5,124,205,492	4,066,438,260	9,190,643,752	3,380,909,638	5,809,734,114



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

Sch-04

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%)	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
	TOTAL	252,492,852	415,887,826	668,380,678	273,986,958	2,530,230	67,769,009	70,299,239	324,094,481



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
		TOTAL=	136,866,763	362,036,219	251,766,387	247,136,595



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	<u>Total Revenue</u> Total Expenses	<u>3,486,087,816</u> 2,735,567,389 1.27	<u>3,024,168,383</u> 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	<u>Net Income</u> Total Equity	<u>750,520,427</u> 13,917,681,702 5.39%	<u>560,106,735</u> 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	<u>Current Assets</u> Current Liabilities	<u>6,855,952,011</u> 1,432,553,511 4.79	<u>6,215,324,965</u> 1,706,022,829 3.64
The calculated ratio is above in much higher than the standard (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	<u>Quick Assets</u> Current Liabilities	<u>6,576,024,269</u> 1,432,553,511 4.59	<u>6,052,497,731</u> 1,706,022,829 3.55
The calculated ratio is above in much higher than the standard (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	<u>Total Debt</u> Total Assets	<u>1,432,553,511</u> 15,350,235,213 0.09	<u>1,706,022,829</u> 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	<u>Total Debt</u> EBITDA	<u>1,432,553,511</u> 1,717,795,856 0.83	<u>1,706,022,829</u> 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.				

