

Bangladesh Land Port Authority (BLPA)
For the year ended June 30, 2017

**Auditors' Report to the Board of Members
of
Bangladesh Land Port Authority**

We have audited the accompanying Financial Statements of **Bangladesh Land Port Authority (BLPA)** ("the Entity") which comprise the Statement of Financial Position as at June 30, 2017, the Income and Expenditure Account, Statement of Cash Flows and Receipts & Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information disclosed in note 1 to 26 and annexure-A.

Management's Responsibility for the Financial Statements ✓

Management of the entity is responsible for the preparation and fair presentation of these Financial Statements in accordance with Bangladesh Financial Reporting Standards (BFRSs), Bangladesh Sthala Bander Kartripakkha Act 2001 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSAs). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management of the entity, as well as evaluating the overall presentation of the Financial Statements.

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

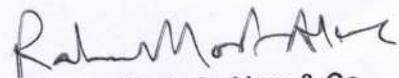
Opinion

In our opinion, the financial statements present fairly, in all material respects, the Financial Position of **Bangladesh Land Port Authority (BLPA)** as at June 30, 2017 and its financial performance and its cash flows for the year then ended in accordance with BFRSs and other applicable laws and regulations.

We also report that:

- we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- in our opinion, proper books of account as required by the law have been kept by the entity so far as it appeared from our examination of those books;
- the statement of financial position and statement of Profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts returns.

Dated: Dhaka
July 28, 2019


Rahman Mostafa Alam & Co.
Chartered Accountants



BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Financial Position
As at June 30, 2017

Particulars	Notes	Amount in Taka	
		June 30, 2017	June 30, 2016
ASSETS		3,054,719,696.43	2,602,587,864.41
Non-current Assets			
Property, Plant and Equipments	4	910,435,388.12	920,626,577.87
Investment in FDR	5	2,144,284,308.31	1,681,961,286.74
Current Assets		473,456,457.35	421,823,155.75
Cash and Cash Equivalents	6	10,435,475.30	26,114,819.70
Advance, Deposits & prepayments	7	6,370,644.54	4,291,600.54
Accounts Receivable	8	54,850,337.51	55,616,735.51
Authority Advance Income Tax	9	401,800,000.00	335,800,000.00
TOTAL ASSETS		3,528,176,153.78	3,024,411,020.16
FUND AND LIABILITIES		2,966,012,160.57	2,523,284,545.73
Fund & Non-current Liabilities			
Capital fund	12	274,187,504.00	274,187,504.00
Govt. Fund	13	1,658,981.02	-1,658,981.02
Reserve & Surplus	14	2,445,749,860.94	2,003,022,249.40
Govt. Loan	15	50,000,000.00	50,000,000.00
Govt. Grant	16	103,615,814.61	103,615,814.61
Security Fund	17	90,800,000.00	90,800,000.00
Current Liabilities		562,163,993.21	501,126,471.12
Liabilities For Expenses	10	40,406,890.48	35,880,445.71
Liabilities For other finance	11	4,950,663.87	8,530,862.46
Provision for Income Tax	26	516,806,438.86	456,715,162.95
TOTAL FUND AND LIABILITIES		3,528,176,153.78	3,024,411,020.16

The annexed notes from 1 to 26 and annexure-A form and integral part of these financial statements.

Director (Accounts)

Director (Audit)

Signed in terms of our separate report of even date.

Dated: Dhaka
July 28, 2019



Rahaman Mostafa Alam & Co.
Chartered Accountants



BANGLADESH LAND PORT AUTHORITY (BLPA)
INCOME & EXPENDITURE ACCOUNT
For the year ended June 30, 2017

SL No.	Particulars	Note	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Amount in Taka	
									2016-2017	2015-2016
A.	INCOME									
1	Operating Income	18	122,761,411.00	439,657,398.50	274,084,246.26	672,549.46	168,719,771.00	7,192,362.00	1,013,087,738.22	723,065,346.25
			122,761,411.00	439,657,398.50	274,084,246.26	672,549.46	168,719,771.00	7,192,362.00	1,013,087,738.22	723,065,346.25
B.	EXPENDITURE									
1	Operating Expenses	20	205,203,974.55	4,089,669.00	18,193,691.00	28,850.00	1,776,029.00	49,983.00	229,342,196.55	140,745,971.23
2	Administrative Expenses	21	149,883,330.50	71,951,691.75	5,346,374.23	1,283,693.00	3,474,936.00	138,553.00	232,078,578.48	169,351,327.22
3	Repair & Maintenance Expenses	22	21,470,023.00	1,926,859.00	-	-	22,913.00	-	23,419,795.00	21,209,386.85
4	Office operating Expenses	23	1,003,000.00	227,350.00	-	-	-	-	1,230,350.00	184,002.00
5	Other operating Expenses	24	17,175,111.98	36,345,724.80	-	-	154,980.00	-	53,675,816.78	49,431,221.86
6	Depreciation	25	31,417,952.55	-	-	-	-	-	31,417,952.55	32,397,981.49
			426,153,392.58	114,541,294.55	23,540,065.23	1,312,543.00	5,428,858.00	188,536.00	570,976,153.36	413,319,890.65
	Net Profit / (Loss) before Non-Operating Income (A-B)		(303,391,981.58)	325,116,103.95	250,544,181.03	(639,993.54)	163,290,913.00	7,003,826.00	441,923,048.86	309,745,455.60
	Add: Non-Operating Income	19	132,159,168.95	-	-	-	-	151,034.00	132,310,202.95	158,558,692.16
	Net Profit / (Loss) before Provision for Income Tax		(171,232,812.63)	325,116,103.95	250,544,181.03	(639,993.54)	163,290,913.00	7,154,860.00	574,233,251.81	468,304,147.76
	Less: provision for Income Tax	26.1	-	-	-	-	-	-	131,505,640.28	106,034,293.37
	Net Profit / (Loss) after Provision for Income Tax transferred to Balance Sheet		(171,232,812.63)	325,116,103.95	250,544,181.03	(639,993.54)	163,290,913.00	7,154,860.00	442,727,611.53	362,269,854.39

The annexed notes from 1 to 26 and annexure A form and integral part of these financial statements.

Rahman Mostafa
Director (Accounts)

Signed in terms of our separate report of even date.

Dated: Dhaka
July 28, 2019

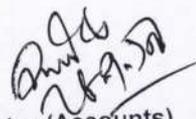
Rahman Mostafa
Director (Audit)
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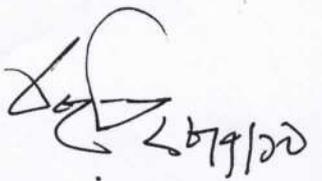
Rahman Mostafa
Rahman Mostafa Alam & Co.
Chartered Accountants



BANGLADESH LAND PORT AUTHORITY (BLPA)
STATEMENT OF CASH FLOWS
For the ended June 30, 2017

Particulars	Amount in Taka	
	2016-2017	2015-2016
A. Cash Flows from Operating Activities		
Net surplus during this year	442,727,611.53	362,269,854.39
Depreciation	31,417,952.55	32,397,981.49
Increase/ (Decrease) in liabilities of expenses	4,526,444.77	(1,401,139.90)
Increase/ (Decrease) in liabilities of other finance	(3,580,198.59)	3,193,673.00
(Increase)/ Decrease in accounts Receivable	766,398.00	(4,823,029.00)
Increase/ (Decrease) in Provision for Income Tax	60,091,275.91	84,108,536.39
(Increase)/ Decrease in authority advance income tax	(66,000,000.00)	(60,000,000.00)
(Increase)/ Decrease in advance, deposit and prepayment	(2,079,044.00)	(1,769,977.00)
Net cash provided by/ (used in) operating activities	467,870,440.17	413,975,899.57
B. Cash Flow from Investing Activities		
Addition of fixed assets during this year	(21,226,763.00)	(99,238,560.21)
Disposal of fixed assets during this year	-	-
Increase in Investment	(462,323,021.57)	(330,127,160.05)
Net cash provided by/ (used in) Investing Activities	(483,549,784.57)	(429,365,720.26)
C. Cash Flows from Financing Activities:		
Govt. Loan	-	-
Net cash provided by/ (used in) financing activities	-	-
Net increase in Cash and Cash Equivalents (A+B+C)	(15,679,344.40)	(15,389,820.69)
Cash and Cash Equivalents at beginning of year	26,114,819.70	41,504,640.38
Cash and Cash Equivalents at end of year	10,435,475.30	26,114,819.69


Director (Accounts)


Director (Audit)





BANGLADESH LAND PORT AUTHORITY (BLPA)
RECEIPTS & PAYMENTS ACCOUNT
 For the year ended June 30, 2017

RECEIPTS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARY AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2016-2017
A.							
1	(2,282,370.91)	179,761,649.73	14,105,822.80	400,903.03	5,521,562.00	1,187,024.37	198,694,591.02
2	(2,282,370.91)	179,761,649.73	14,105,822.80	400,903.03	5,521,562.00	1,187,024.37	198,694,591.02
B.							
1	802,049,295.17	-	-	-	17,434,696.00	-	819,483,991.17
2	165,000,000.00	-	-	-	-	-	165,000,000.00
3	157,000,000.00	-	-	-	-	-	157,000,000.00
4	263,000,000.00	-	-	-	-	-	263,000,000.00
5	8,000,000.00	-	-	-	-	-	8,000,000.00
6	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-
8	209,049,295.17	-	-	-	17,434,696.00	-	226,483,991.17
9	123,527,809.00	439,657,398.50	274,084,246.26	672,549.46	168,719,771.00	7,192,362.00	1,013,854,136.22
C.							
1	25,629,070.00	-	-	-	-	-	25,629,070.00
2	35,325,000.00	-	-	-	-	-	35,325,000.00
3	60,853,620.00	-	-	-	-	-	60,853,620.00
4	1,720,119.00	-	-	-	-	-	1,720,119.00
5	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-



D.	Non-Operating Income					151,034.00				
1	Bank Interest					151,034.00				
2	FDR Interest									
3	Misce. Income	986,955.00								986,955.00
4	Sale of Auction	21,254,528.21								21,254,528.21
5	Passenger Charge	1,114,673.00								1,114,673.00
E.	Receipts (Others)									
1	Weifare Fund									
2	Municipal Tax									
3	Group Insurance									
4	Salary deduction for payments (except GPF)									
5	Water supply (for salary deduct)									
6	House Rent (for salary deduct)									
7	Car facility (for Salary deduct)									
8	Revenue (for salary deduct)									
9	Others (for salary deduct)									
10	GPF Advance									
11	Garage Rent									
12	Salary deduction for payments (GPF of HO)									
F.	Advance Recovery	20,000.00								20,000.00
1	Advance realised	20,000.00								20,000.00
G.	Deductions									
1	Security deposit									
2	Tax deducted									
3	VAT deducted									
Total Income This Year		946,670,889.47	619,419,048.23	288,190,069.06	1,073,452.49	191,827,063.00	8,379,386.37	2,055,559,908.62		





PAYMENTS

SL. NO	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARI AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2016-17
A.	Payments	71,414,364.37	-	-	-	-	-	71,414,364.37
1	Loan Payment	-	-	-	-	-	-	-
2	Income Tax Adjustment (2012-13, 2013-14, 2014-15)	71,414,364.37	-	-	-	-	-	71,414,364.37
3	Income Tax Payment	-	-	-	-	-	-	-
B.	Transfer to Head Office	-	165,000,000.00	263,000,000.00	-	157,000,000.00	8,000,000.00	593,000,000.00
1	FDR Transfer to Head office	-	-	-	-	-	-	-
2	Transfer to Head office	-	165,000,000.00	263,000,000.00	-	157,000,000.00	8,000,000.00	593,000,000.00
C.	Operating Expenses	206,440,335.55	4,501,953.00	-	-	500,564.00	-	211,442,852.55
1	Water & Electricity	364,390.00	3,041,657.00	-	-	377,545.00	-	3,783,592.00
2	Water & Electricity (Burimari)	590,392.00	-	-	-	-	-	590,392.00
3	Water & Electricity (Akhawara)	205,989.00	-	-	-	-	-	205,989.00
4	Water & Electricity (Nakogon)	185,940.00	-	-	-	-	-	185,940.00
5	Electricity cost	17,538.00	-	-	-	-	-	17,538.00
6	CNG, Petrol & Mobil	1,513,743.00	485,515.00	-	-	-	-	1,999,258.00
7	Equipment rent (Mongla Port)	735,161.55	-	-	-	-	-	735,161.55
8	Equipment rent (Benapole)	27,042,057.00	-	-	-	-	-	27,042,057.00
9	Fuel (Generator)	27,317.00	931,593.00	-	-	123,019.00	-	1,081,929.00
10	Printing	2,342,996.00	43,188.00	-	-	-	-	2,386,184.00
11	Stationary	-	-	-	-	-	-	-
12	Labour Handling Charge (Benapole)	25,962,571.00	-	-	-	-	-	25,962,571.00
13	Labour Handling Charge (Nakugaon)	1,969,581.00	-	-	-	-	-	1,969,581.00
14	Labour Handling Charge (Burimari)	111,135,500.00	-	-	-	-	-	111,135,500.00
15	Labour Handling Charge (Bhomra)	34,333,705.00	-	-	-	-	-	34,333,705.00
16	Night Allowance	13,455.00	-	-	-	-	-	13,455.00
D.	Administrative Expenses	154,228,270.50	74,034,643.00	4,939,991.23	932,868.00	3,033,310.00	2,137.00	237,171,219.73
1	Salary & Allowance	49,769,337.00	30,223,917.80	3,906,925.00	686,701.00	2,170,674.00	-	86,757,554.80
2	Pension / Gratuity	60,000,000.00	-	-	-	-	-	60,000,000.00
3	Rest & Recreation Allowance	377,000.00	72,270.00	-	29,020.00	-	-	478,290.00
4	Festival and new year allowances	5,085,624.00	3,944,175.50	159,874.00	56,280.00	316,312.00	-	9,562,265.50
5	Head Office rent & Garage	6,699,361.00	-	-	-	-	-	6,699,361.00
6	Port day, sports and cultural program	-	667,441.00	-	-	-	-	667,441.00
7	Honorarium	121,303.00	-	-	-	-	-	121,303.00
8	Paper, Books & Periodicals	41,239.00	9,840.00	-	-	-	-	51,079.00
9	No work No pay	401,193.00	902,961.00	-	-	-	-	1,304,154.00
10	TA/DA	1,747,657.00	489,619.00	-	14,056.00	34,010.00	-	2,285,342.00
11	Training	105,692.00	-	-	-	-	-	105,692.00
12	Legal fee	10,200.00	29,250.00	-	-	-	-	39,450.00
13	Advertisement	926,260.00	72,515.00	-	-	-	-	998,775.00
14	Dress & uniform	126,615.00	-	-	-	-	-	126,615.00





16	Dress & Uniform (Benapole)	39,476.50	91,378.70	340,173.23	1,150.00	45,025.00	2,137.00	5,137.00
17	Bank Charge & Commission	2,243,716.00	10,844,874.00	533,019.00	145,661.00	467,289.00	-	14,234,500.00
18	Overtime	41,023.00	-	-	-	-	-	41,023.00
19	Overtime (Akhwara)	-	-	-	-	-	-	26,468.00
20	Overtime (Nakugaon)	26,468.00	-	-	-	-	-	50,412.00
21	Overtime (Teknaf)	50,412.00	-	-	-	-	-	3,013.00
22	Overtime (Hili Port)	3,013.00	-	-	-	-	-	-
23	Overtime (Sonamasjid)	-	-	-	-	-	-	86,661.00
24	Tiffin Allowance	56,761.00	29,900.00	-	-	-	-	83,888.00
25	Convenience Allowance	58,733.00	25,155.00	-	-	-	-	198,311.00
26	Entertainment Allowance	198,311.00	-	-	-	-	-	122,815.00
27	Telephone & Trunkcall	-	-	-	-	-	-	3,359,882.00
28	Car Rent	96,000.00	26,815.00	-	-	-	-	558,739.00
29	Postage & Cable	-	3,359,882.00	-	-	-	-	1,735.00
30	Rent (Car), Rate & Taxes	-	159,082.00	-	-	-	-	6,000.00
31	Misc. Exp	399,657.00	-	-	-	-	-	8,879.00
32	Misc. Exp(akhwara)	1,735.00	-	-	-	-	-	-
33	Misc. Exp (Teknaf)	6,000.00	-	-	-	-	-	-
34	Misc. Exp (Bhorimari)	8,879.00	-	-	-	-	-	-
35	Transportation Cost	-	-	-	-	-	-	-
36	Telex, Fax, Computer ink purchase	-	-	-	-	-	-	-
37	Sports & Cultural affairs	16,000,000.00	-	-	-	-	-	16,000,000.00
38	Dividend / Profit	-	-	-	-	-	-	-
39	Land tax & reg. fee	8,134,679.00	22,829,250.00	-	-	-	-	30,963,929.00
40	Police, Anser & Private security	977,250.00	-	-	-	-	-	977,250.00
41	Police, Anser & Private security (Akhwara)	-	-	-	-	-	-	-
42	Police, Anser & Private security (Burimari)	-	-	-	-	-	-	-
43	Police, Anser & Private security (Benapole)	-	-	-	-	-	-	-
44	Police, Anser & Private security (Bhomra)	-	-	-	-	-	-	-
45	Police, Anser & Private security (nakugaon)	173,332.00	-	-	-	-	-	173,332.00
46	Audit Fee	-	-	-	-	-	-	-
47	Parliament Commettee & Advisory Cost	-	-	-	-	-	-	-
48	Water & sewerage	-	-	-	-	-	-	-
49	Tour Expenses	-	-	-	-	-	-	-
50	Tour Expenses (Bhomra)	-	-	-	-	-	-	-
51	Tour Expenses (Burimari)	301,344.00	256,317.00	-	-	-	-	557,661.00
52	Sweeping & Clearing expenses	-	-	-	-	-	-	-
53	Sweeping & Clearing (Burimari)	-	-	-	-	-	-	-
54	Medical Expenses	-	-	-	-	-	-	-
55	Recruitment expenses	-	-	-	-	-	-	-





E.	Repairs & Maintenance	21,470,023.00	1,926,859.00	-	-	-	22,913.00	-	-
1	Repair of Way brige scale	1,848,879.00	18,370.00	-	-	-	22,913.00	-	-
2	Others Repair & Maintenance	2,826,908.00	-	-	-	-	-	-	-
3	Repair of Way brige scale (Benapole)	161,840.00	-	-	-	-	-	-	-
4	Repair of Way brige scale (Akhawra)	-	-	-	-	-	-	-	-
5	Repair of Way brige scale (Bhorimari)	-	-	-	-	-	-	-	-
6	Decoration of rest house	1,866,523.00	56,315.00	-	-	-	-	-	1,922,838.00
7	Repair of Drain, Road and water supply	1,707,902.00	61,184.00	-	-	-	-	-	1,769,086.00
8	Residential Building & Structure	-	3,605.00	-	-	-	-	-	3,605.00
9	Repair of Boundary	-	-	-	-	-	-	-	-
10	Furniture & Office equipment	2,250,000.00	8,280.00	-	-	-	-	-	8,280.00
11	Repair of warehouse	-	-	-	-	-	-	-	-
12	Repair of warehouse gate & shed	-	-	-	-	-	-	-	-
13	Car repair & maintenance	721,199.00	-	-	-	-	-	-	-
14	Repair of Gas filling & Fire Extinguisher	-	1,096,608.00	-	-	-	-	-	1,817,807.00
15	Repair of Gas filling & Fire Extinguisher (B)	-	100,000.00	-	-	-	-	-	100,000.00
16	Office repair & maintenance	-	-	-	-	-	-	-	-
17	Repair of internal road	433,169.00	86,250.00	-	-	-	-	-	519,419.00
18	Safety tank maintenance	-	53,713.00	-	-	-	-	-	53,713.00
19	Generator repair	46,763.00	27,197.00	-	-	-	-	-	73,960.00
20	Generator repair (Bhomra)	-	-	-	-	-	-	-	-
21	Computer, Fax, Photostate & Intercom	-	-	-	-	-	-	-	-
22	Godown repair (Benapole)	-	-	-	-	-	-	-	-
23	Godown repair (Bhomra)	-	-	-	-	-	-	-	-
24	Godown gate repair (Nakugaon)	-	-	-	-	-	-	-	-
25	Safety Wall for Building - Repair	1,624,571.00	-	-	-	-	-	-	1,624,571.00
26	Repair of Electrical Equipment	5,766.00	65,262.00	-	-	-	-	-	71,028.00
27	Electrical Goods	7,976,503.00	125,646.00	-	-	-	-	-	8,102,149.00
28	Website Development	-	-	-	-	-	-	-	-
29	Fire Licence fee	-	224,429.00	-	-	-	-	-	224,429.00
F	Capital Expenses	20,444,061.00	712,782.00	-	-	-	69,920.00	-	21,226,763.00
30	Construction of Land	-	-	-	-	-	-	-	-
31	Purchase of Furniture & Fix: in Head Office	592,550.00	29,270.00	-	-	-	-	-	621,820.00
32	Construction of Hbb of Yard (Bhamra)	11,136,656.00	-	-	-	-	-	-	11,136,656.00
33	Construction of Drain	-	-	-	-	-	-	-	-
34	Construction of Wall & Gate	-	-	-	-	-	-	-	-
35	Repair of Internal road (Benapole)	-	-	-	-	-	-	-	-
36	Construction of Staff Room	-	-	-	-	-	-	-	-
37	Construction of Guard Room	-	-	-	-	-	-	-	-
38	Construction of Bathroom & Toilet	-	-	-	-	-	-	-	-
39	Land Acquisition & Purchase Sonahat	-	683,512.00	-	-	-	69,920.00	-	683,512.00
40	Construction of Canteen (Bhamra)	-	-	-	-	-	-	-	-
41	Computer, Network & Software	1,250,938.00	-	-	-	-	-	-	1,250,938.00
42	Miscellaneous Capitalization Exp.	2,682,195.00	-	-	-	-	-	-	2,682,195.00
43	Banapol to petrapol ICP road construction	-	-	-	-	-	-	-	-
44	Construction of toll House	-	-	-	-	-	-	-	-
45	Construction of passenger terminal & ICP building	4,781,722.00	-	-	-	-	-	-	4,781,722.00
46									





BANGLADESH LAND PORT AUTHORITY (BLPA)
TCB BHABAN (5TH FLOOR)
KARWAN BAZAR, DHAKA-1215
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2017

01.00 LEGAL STATUS OF THE AUTHORITY:

Bangladesh Land Port Authority (BLPA) came into being under Bangladesh Sthala Bandar Kartipaksha Act, 2001 (Act 20 of 2001) to facilitate and improve import and export between Bangladesh and neighboring countries. Since inception, Bangladesh Land Port Authority has been functioning under the Ministry of Shipping. So far 23 Land Customs Stations have been declared as Land Ports. Of the declared land ports, namely Benapole, Bhomra, Burimari, Akhaura and Nakugaon are being operated by own management of BLPA. On the other hand, Sonamosjid, Hili, Teknaf, Bibibazar and Banglabandha Land Ports are being operated by Private Port Operators on BOT (Build, Operate and Transfer) basis. A Private Port Operator has also been appointed to develop and operate Birol Land Port. The development of the remaining 11 land ports (Darshona, Belonia, Gobra-kura-Koroitoli, Ramgarh, Sonahat, Chilahati, Tegamukh, Daulatganj, Sheola, Dhanua Kamalpur) is under process. The total number of approved manpower for BLPA is 345.

- | | |
|---------------------------------|---------------------------------|
| 1. Benapole, Jessore | 2. Birol, Dinajpur |
| 3. Teknaf, Cox's Bazar | 4. Burimari, Lalmonirhat |
| 5. Bangla Bandha, Panchagar | 6. Tamabil, Sylhet |
| 7. Sonamasjit, Chapai Nawabgonj | 8. Haluaghat, Mymensingh |
| 9. Hili, Dujanpur | 10. Akhawara, Brahmanbaria |
| 11. Darshana, Chuadanga | 12. Bibibazar, Comilla |
| 13. Bhomra, Shatkhira | 14. Nakugaon |
| 15. Belonia, Feni | 16. Ramgarh, Khagrachhari |
| 17. Bhurungamari, Kurigram | 18. Tegamukh, Barkal, Rangamati |
| 19. Domar, Nilphamari | 20. Jibon Nagar, Chuadanga |
| 21. Bokshigonj, Jamalpur | 22. Bianibazar, Sylhet |
| 23. Balla, Hobiganj | |

Vision and Mission:

Vision: Facilitating export-import through land routes.

Mission: Infrastructure development, efficient cargo handling, improvement of storage facilities, fostering public-private partnership for effective and better service delivery.

02.00. OBJECTIVE AND ACTIVITIES OF BLPA:

The main objective and activities of Bangladesh Land Port Authority (BLPA) are as follows:

Objectives:

1. Facilitating trade with neighboring countries, e.g. India, Nepal, Bhutan and Myanmar.
2. Raising national income through increased import and export trade.
3. Reducing the trend of smuggling.
4. Enabling private enterprise to participate in the port service for higher level of efficiency.
5. Strengthening partnership between private & public sector for future development and poverty alleviation.

Activities:

1. Formulating policy for development, management expansion, operation and maintenance of all land ports;
2. Engaging operators for receiving, maintaining and dispatching cargoes at land ports;
3. Preparing schedule of tariffs, tolls, rates and fees chargeable to the port users having prior approval of the
4. Executing contracts with any person to fulfill the objectives of the Act.
5. Exchanging opinion and communication with the related countries with the land port and developing infrastructures as well as extension trade through co-operation of the organizations concerned to national and international trades for developing and running the port activities smoothly





200 SIGNIFICANT OF ACCOUNTING POLICIES:

I. ACCOUNTING BASIS AND PREPARATION OF FINANCIAL STATEMENTS.

The Financial Statements have been prepared in accordance with the Bangladesh Accounting Standard (BAS) under accrual basis, separate receipts and payments accounts have been prepared for Head Office , Benapole Port ,Burimari , Akhawara , Bhomra and Nakugoan at the end of the financial year consolidated financial statements have been prepared to depict the overall position of the organization at a glance.

II. PROPERTY, PLANT & EQUIPMENT:

These are stated at cost less accumulated depreciation except land and land development which is stated at cost.

III. DEPRECIATION:

Fixed Assets have been depreciated under reducing balance method. 50% Depreciation has been charged on addition of fixed assets during the year.

The rate of depreciation on each class of assets are as follows:

Name of Property, Plant & Equipments	Rate of Depreciation (%)
	5%
1. Building and Structure	10%
2. Boundary Wall	10%
3. Roads and Drain	15%
4. Machine and Equipment	20%
5. Electrical Equipment	7.5%
6. Fire Hydrant	15%
7. Intercom, Telephone, Internet and mobile	15%
8. Office Equipment	10%
9. Furniture and Fixture	15%
10. Vehicle	20%
11. Computer	15%
12. Interior Decoration	5%
13. Ware House	15%
14. Fire Extinguisher	10%
15. Both Room and Latrine	10%
16. Barrack	10%
17. Open stake Yard	10%
18. Truck Terminal	20%
19. Weighting Scale	20%
20. Transformer	10%
21. Jetty Pontun	20%
22. CCTV	20%
23. Development Works and Construction	20%
24. Palasaiding work	20%
25. Observation tower	20%

iv. PROVISION FOR INCOME TAX:

Provision for Income tax has been made in the accounts in terms of Income Tax Ordinance 1984.





Notes	Amount (Tk.) June 30, 2017	Amount (Tk.) June 30, 2016
	910,435,388.12	920,626,577.67

Note: BS - 04

Property, Plant and Equipments		
Opening Balance	1,401,754,251.29	1,302,515,691.08
Add : Addition during this year	21,226,763.00	99,238,560.21
	1,422,981,014.29	1,401,754,251.29
Less : Disposal during this year	-	-
	1,422,981,014.29	1,401,754,251.29
Less: Accumulated Depreciation	512,545,626.17	481,127,673.32
Written Down Value (W.D.V) as on 30.06.2017	910,435,388.12	920,626,577.67

Note: BS - 05

Investment in FDR

Opening Balance	1,681,961,286.74	1,351,834,126.69
Add : Addition during this year	585,591,775.18	525,000,000.00
Add : Total Interest during the year	108,803,012.74	109,276,099.92
	2,376,356,074.66	1,986,110,226.61
Less : Encashment of FDR	216,852,023.19	300,000,000.00
Less : Encashment of Interest on FDR	15,219,743.16	4,148,939.87
Balance as on 30.06.2017	2,144,284,308.31	1,681,961,286.74

Note: BS - 06

Cash and Cash Equivalents

01. Head-office :

(A) Cash in Hand	-	-
(B) Cash at Bank :	(25,941,676.65)	1,802,336.65
1. Sonali Bank (Comilla Corporate Branch-Comilla)-SND-737	786,393.25	560,622.80
2. Janata Bank (Bangla Motor Branch-Dhaka) -CD-1663	-	-
3. Janata Bank (Bangla Motor Branch-Dhaka) STD-196	(39,354,960.14)	(9,624,521.08)
4. Sonali Bank (Karwan Bazar Branch-Dhaka)-CD-2030/2038	2,302.11	2,302.11
5. Sonali Bank (Karwan Bazar Branch-Dhaka)-STD-778/641	10,046,981.21	7,342,150.17
6. Sonali Bank (Sonamasjid Branch-Chapinawabgonj)-STD-06	473,473.15	1,446,702.55
7. Sonali Bank (Hakimpur Branch-Dinajpur) SND-51/076	2,091,177.29	2,000,731.52
8. Jumuna Bank (Gulshan Branch-Dhaka)-STD- 420	2,846.00	3,390.00
9. NCC Bank (Motejeel Branch-Dhaka)-SND-006/895	10,110.48	10,958.48
Total (A+B)	(25,941,676.65)	1,802,336.65

02. Benapole :

(A) Cash in Hand	-	-
(B) Cash at Bank :	25,004,664.26	3,097,170.85
1. Janata Bank (Benapole Branch-Jessore)-CD-652/2	716.54	716.54
2. Janata Bank (Benapole Branch-Jessore)-STD-05/54	25,003,947.72	3,096,454.31
Total (A+B)	25,004,664.26	3,097,170.85

03. Burimary

(A) Cash in Hand	-	-
(B) Cash at Bank :	10,250,077.83	14,105,822.30
1. Janata Bank (Burimary Branch-Lalmonirhat)-SND-10	10,250,077.83	14,105,822.80
Total (A+B)	10,250,077.83	14,105,822.80

04. Akhawara

(A) Cash in Hand	-	-
(B) Cash at Bank :	140,584.49	400,903.03
1. Sonali Bank (Akhawara Branch-B.Barria)-SND-82/828	140,584.49	400,903.03
Total (A+B)	140,584.49	400,903.03





Notes	Amount (Tk.) June 30, 2017	Amount (Tk.) June 30, 2016
05. Bhomra		
(A) Cash in Hand	-	-
(B) Cash at Bank :	604,576.00	5,521,562.00
1. Sonali Bank Ltd. (Bhomra Branch)-STD-2	604,576.00	5,521,562.00
Total (A+B)	604,576.00	5,521,562.00

06. Nakugaon		
(A) Cash in Hand	-	-
(B) Cash at Bank :	377,249.37	1,187,024.37
1. Sonali Bank Ltd. (Bhomra Branch)-STD-2	377,249.37	1,187,024.37
Total (A+B)	377,249.37	1,187,024.37
Total (1+2+3+4+5+6) Balance as on June 30, 2016 Cash in hand & Cash at Bank	10,435,475.30	26,114,819.70
Note: BS - 07	6,370,644.54	4,291,600.54

Advance, Deposit & Prepayments

Opening Balance	4,291,600.54	2,521,623.54
Add : Payment during this year	2,099,044.00	1,769,977.00
	6,390,644.54	4,291,600.54
Less : Advance adjusted	-	-
Less : Realized during this year	20,000.00	-
Balance as on 30.06.2017	6,370,644.54	4,291,600.54
Note: BS - 08 (A+B+C+D+E)	54,850,337.51	55,616,735.51

Accounts Receivable

Name of the Port

Sonamasjid Port (A)	41,568,894.59	41,037,565.59
Panama Hili Port (B)	7,760,495.92	10,029,640.92
United Land Port -Teknaf (C)	4,086,258.00	3,673,308.00
Bibir Bazar Land Port (D)	209,688.00	15,841.00
Bangla Bandha - Panchagar (E)	1,225,001.00	860,380.00
Nakugaon Land Port- Sherpur (F)	-	-
Balance as on 30.06.2017	54,850,337.51	55,616,735.51
Note: BS - 08 (A)	41,568,894.59	41,037,565.59

Panama Sonamasjid Port

Opening Balance	41,037,565.59	39,312,001.59
Add : Income during this year	35,856,329.00	31,658,153.00
	76,893,894.59	70,970,154.59
Less : Received during this year	35,325,000.00	29,932,589.70
Balance as on 30.06.2017	41,568,894.59	41,037,565.59
Note: BS - 08 (B)	7,760,495.92	10,029,640.92

Panama Hili Port

Opening Balance	10,029,640.92	9,773,504.92
Add : Income during this year	58,584,475.00	24,660,840.00
	68,614,115.92	34,434,344.92
Less : Received during this year	60,853,620.00	24,404,704.00
Balance as on 30.06.2017	7,760,495.92	10,029,640.92
Note: 08 (C)	4,086,258.00	3,673,308.00

United Land Port -Teknaf

Opening Balance	3,673,308.00	1,447,293.00
Add : Income during this year	26,042,020.00	22,450,382.00
	29,715,328.00	23,897,675.00
Less : Received during this year	25,629,070.00	20,224,367.00
Balance as on 30.06.2017	4,086,258.00	3,673,308.00





Notes	Amount (Tk.) June 30, 2017	Amount (Tk.) June 30, 2016
Note: 08 (D)	209,688.00	15,841.00

Bibir Bazar Land Port - Comilla		
Opening Balance	15,841.00	5,125.00
Add : Income during this year	193,847.00	99,075.00
	209,688.00	104,200.00
Less : Received during this year	-	88,359.00
Balance as on 30.06.2017	209,688.00	15,841.00

Note: 08 (E)	1,225,001.00	860,380.00
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Bangla Bandha - Panchagar		
Opening Balance	860,380.00	255,782.00
Add : Income during this year	2,084,740.00	2,961,862.00
	2,945,120.00	3,217,644.00
Less : Received during this year	1,720,119.00	2,357,264.00
Balance as on 30.06.2017	1,225,001.00	860,380.00

Note: 08 (F)	-	-
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Nakugaon- Sherpur		
Opening Balance	-	-
Add : Income during this year	-	-
	-	-
Less : Received during this year	-	-
Balance as on 30.06.2017	-	-

Note: 09	401,800,000.00	335,800,000.00
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Authority Advance Income Tax		
Opening Balance	335,800,000.00	275,800,000.00
Add : Payment during this year	66,000,000.00	60,000,000.00
Balance as on 30.06.2017	401,800,000.00	335,800,000.00

Note: 10	40,406,890.48	35,880,445.71
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Liabilities for Expenses		
Opening Balance	35,880,445.71	37,281,585.61
Add : Provision during this year	29,809,775.00	17,816,993.25
Add : Salary deduction & others received	-	50,568.00
	65,690,220.71	55,149,146.86
Less : Payment outstanding during this year	17,816,993.25	10,542,689.15
Less : Salary deduction & others payments	7,466,336.98	8,726,012.00
Balance as on 30.06.2017	40,406,890.48	35,880,445.71



Note 10(i)

Details of Provision made during the year as follows:

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Total (Tk.) 2016-17
1. Electricity and Water	208,720.00	-	411,553.00	58,854.00	144,085.00	15,834.00	839,046.00
2. Petrol and Mobil	254,350.00	-	-	-	-	-	254,350.00
3. Salary and Allowances	-	-	-	-	-	-	-
4. Paper, Book & Periodicals	-	-	-	-	-	-	-
5. Head Office Rent	-	-	-	-	-	-	-
6. Conveyance	3,550.00	-	-	-	-	-	3,550.00
7. Overtime	117,810.00	-	83,362.00	177,020.00	-	34,149.00	412,341.00
8. Equipment rent	3,404,280.00	-	-	-	-	-	3,404,280.00
9. Postage & Cable / Telephone	-	-	-	-	-	-	-
10. Hamalage and Cargo Container	-	-	-	-	-	-	-
11. Night allowances	-	-	-	-	-	-	-
12. Telephone and Trunkcall	-	-	-	-	-	-	-
13. Sweeping and Cleaning	-	-	6,278.00	4,185.00	10,454.00	4,185.00	25,102.00
14. Police, Anser & Private security	-	977,250.00	316,743.00	169,620.00	431,172.00	98,082.00	1,992,867.00
15. No work No Pay	-	-	-	-	-	-	-
16. Labour handling	-	-	17,698,776.00	-	5,179,463.00	-	22,878,239.00
16. Fuel (Generator)	-	-	-	-	-	-	-
Total	3,988,710.00	977,250.00	18,516,712.00	409,679.00	5,765,174.00	152,250.00	29,809,775.00

Note 10(ii)

Salary deduction & others receipts has been shown in the following tables head wise:

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Total (Tk.) 2016-2017
Welfare Fund	-	-	-	-	-	-	-
Municipal Tax	-	-	-	-	-	-	-
Group Insurance	-	-	-	-	-	-	-
Salary deduction for payments (except GPF)	-	-	-	-	-	-	-
Water supply (for salary deduct)	-	-	-	-	-	-	-
House Rent (for salary deduct)	-	-	-	-	-	-	-
Car facility (for Salary deduct)	-	-	-	-	-	-	-
GPF Advance	-	-	-	-	-	-	-
Garage Rent	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

Note 10(iii)
Salary deduction & others Payment has been shown in the following tables head wise:

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Total (Tk.) 2016-2017
Water & sewerage	-	24,910.00	-	-	-	-	24,910.00
Grant and Donation	-	-	-	-	-	-	-
Municipal Tax	-	-	-	-	-	-	-
Group Insurance	-	-	-	-	-	-	-
House Rent (for salary deduct)	-	-	-	-	-	-	-
Car facility (for Salary deduct)	-	-	-	-	-	-	-
Gas Bill (for salary deduct)	-	-	-	-	-	-	-
Car Installment (form salary deduct)	7,208,303.98	-	-	-	-	-	7,208,303.98
GPF	-	-	-	-	-	-	-
Garage Rent	7,764.00	70,379.00	-	-	154,980.00	-	233,123.00
Others	7,216,067.98	95,289.00	-	-	154,980.00	-	7,466,336.98
Total							





Notes	Amount (Tk.) June 30, 2017	Amount (Tk.) June 30, 2016
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Note: 11

4,950,663.87	8,530,862.47
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Liabilities for other finance

Opening Balance	8,530,862.47	5,337,189.46
Add : Addition during this year	2,261,463.00	8,417,538.00
	10,792,325.47	13,754,727.46
Less: Adjustment during the year	4,103,507.00	5,422,569.00
Liabilities for security deposit from bill	6,688,818.47	8,332,158.46
Add: Closing Balance of VAT Account	(1,044,335.43)	(635,701.64)
Add: Closing Balance of TAX Account	(693,819.17)	834,405.65
Balance as on 30.06.2017	4,950,663.87	8,530,862.47

Particulars	Security Deposit	TAX Account	Amount (Tk.) 30-06-2017
Opening Balance	8,530,862.47	(1,123,518.64)	(1,759,220.28)
Add: Addition during this year	2,261,463.00	429,699.47	3,335,711.78
	10,792,325.47	(693,819.17)	10,107,353.87
Less: Adjustment during this year	4,103,507.00	-	5,156,690.00
Balance as on 30-06-2017	6,688,818.47	(693,819.17)	4,950,663.87

Note: 12

274,187,504.00	274,187,504.00
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Capital Fund

Opening Balance	274,187,504.00	274,187,504.00
Add : Received during this year	-	-
	274,187,504.00	274,187,504.00
Less: Refund during the year	-	-
Balance as on 30.06.2017	274,187,504.00	274,187,504.00

Note: 13

1,658,981.02	1,658,981.02
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Government Fund

Opening Balance	1,658,981.02	1,658,981.02
Add : Received during this year	-	-
	1,658,981.02	1,658,981.02
Less: Refund during the year	-	-
Balance as on 30.06.2017	1,658,981.02	1,658,981.02

Note: 14

2,445,749,860.93	2,003,022,249.40
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Reserve & Surplus

Opening Balance	2,003,022,249.40	1,640,752,395.01
Add : Surplus for the year transferred from Income &	442,727,611.53	362,269,854.39
Balance as on 30.06.2017	2,445,749,860.93	2,003,022,249.40

Note: 15

50,000,000.00	50,000,000.00
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Government Loan

Opening Balance	50,000,000.00	50,000,000.00
Add : Received during this year	-	-
	50,000,000.00	50,000,000.00
Less: Refund to Govt. during this year	-	-
Balance as on 30.06.2017	50,000,000.00	50,000,000.00





Notes	Amount (Tk.) June 30, 2017	Amount (Tk.) June 30, 2016
Note: 16	103,615,814.61	103,615,814.61

Government Grant

Opening Balance	103,615,814.61	103,615,814.61
Add : Received during this year	-	-
	103,615,814.61	103,615,814.61
Less: Refund to Govt. during this year	-	-
Balance as on 30.06.2017	103,615,814.61	103,615,814.61

	90,800,000.00	90,800,000.00
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Note: 17

Security Fund

Opening Balance	90,800,000.00	90,800,000.00
Add : Received during this year	-	-
	90,800,000.00	90,800,000.00
Less: Refund during this year	-	-
Balance as on 30.06.2017	90,800,000.00	90,800,000.00





Note: 18

Operating Income	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Outstanding	Total (Tk.) June 30, 2017
Particulars								
Income from Teknaf Port	25,629,070.00	-	-	-	-	-	412,950.00	26,042,020.00
Sonamosjid Port	35,325,000.00	-	-	-	-	-	531,329.00	35,856,329.00
Hiji Port	60,853,620.00	-	-	-	-	-	(2,269,145.00)	58,584,475.00
Bibir Bazar Land Port	-	-	-	-	-	-	193,847.00	193,847.00
Banglabandha Port	1,720,119.00	-	-	-	-	-	364,621.00	2,084,740.00
Nakugaon Port	-	-	-	-	-	-	-	-
Warehouse rent	-	-	-	-	-	-	-	-
Handling Charge Cargo	-	-	-	-	-	-	-	-
Holiday & Night Charge	-	-	-	-	-	-	-	-
Export Income	-	-	-	-	-	-	-	-
Truck entrance & holtage fee	-	-	-	-	-	-	-	-
Handling Charge	-	-	-	-	-	-	-	-
Truck entrance Foreign	-	-	-	-	-	-	-	-
Truck entrance Local	-	-	-	-	-	-	-	-
Wayament Charge	-	-	-	-	-	-	-	-
Open Yeard Charge	-	-	-	-	-	-	-	-
Carpenter Charge	-	-	-	-	-	-	-	-
Documentation	-	-	-	-	-	-	-	-
Holiday Charge	-	-	-	-	-	-	-	-
Truck Terminal charge	-	-	-	-	-	-	-	-
Total Revenue	-	439,657,398.50	274,084,246.26	672,549.46	168,719,771.00	7,192,362.00	-	890,326,327.22
Holtage Charge	-	-	-	-	-	-	-	-
Total	123,527,809.00	439,657,398.50	274,084,246.26	672,549.46	168,719,771.00	7,192,362.00	(766,398.00)	1,013,087,738.22



132,310,202.95

Note: BS - 19
Non-Operating Income

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Outstanding	Total (Tk.) June 30, 2017
Bank Interest	-	-	-	-	151,034.00	-	-	151,034.00
FDR Interest	986,955.00	-	-	-	-	-	108,803,012.74	109,789,967.74
Misce. Income	21,254,528.21	-	-	-	-	-	-	21,254,528.21
Sale of Auction	1,114,673.00	-	-	-	-	-	-	1,114,673.00
Passenger Charge	-	-	-	-	-	-	-	-
Sub-Total (A)	23,356,156.21	-	-	-	151,034.00	-	108,803,012.74	132,310,202.95

Note: BS - 19(i)
Receipts (Others)

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Outstanding	Total (Tk.) 30-06-2017
Weifare Fund	-	-	-	-	-	-	-	-
Municipal Tax	-	-	-	-	-	-	-	-
Group Insurance	-	-	-	-	-	-	-	-
Salary deduction for payments (except GPF)	-	-	-	-	-	-	-	-
Water supply (for salary deduct)	-	-	-	-	-	-	-	-
House Rent (for salary deduct)	-	-	-	-	-	-	-	-
Car facility (for Salary deduct)	-	-	-	-	-	-	-	-
Revenue (for salary deduct)	-	-	-	-	-	-	-	-
Others (for salary deduct)	-	-	-	-	-	-	-	-
GPF Advance	-	-	-	-	-	-	-	-
Garage Rent	-	-	-	-	-	-	-	-
Salary deduction for payments (GPF of HO)	-	-	-	-	-	-	-	-
Sub-Total (B)	23,356,156.21	-	-	-	151,034.00	-	108,803,012.74	132,310,202.95
Total (A+B)								



Note: 20

Operating Expenses

Particulars	Payment				Provision				Total									
	Head Office	Benapole	Burimari	Akhawara	Bhokra	Nakugan	Head Office	Benapole	Burimari	Akhawara	Bhokra	Nakugan	Head Office	Benapole	Burimari	Akhawara	Bhokra	Nakugan
Water & Electricity	304,390.00	3,047,657.00	-	-	377,545.00	-	208,720.00	-	-	-	-	-	573,170.00	3,047,657.00	4,453,000.00	58,854.00	44,085.00	58,834.00
Water & Electricity (Burima Y)	590,392.00	-	-	-	-	-	-	-	-	-	-	-	590,392.00	-	-	-	-	-
Water & Electricity (Akhawara)	205,989.00	-	-	-	-	-	-	-	-	-	-	-	205,989.00	-	-	-	-	-
Water & Electricity (Nakugan)	185,940.00	-	-	-	-	-	-	-	-	-	-	-	17,538.00	485,515.00	-	-	-	34,149.00
Electricity Bill (Burima Y)	17,538.00	-	-	-	-	-	254,750.00	-	-	-	-	-	17,538.00	-	-	-	-	-
Electricity Bill (Akhawara)	5,737,433.00	485,515.00	-	-	-	-	-	-	-	-	-	-	1,768,093.00	-	-	-	-	-
CNG, Petrol & Diesel	735,161.55	-	-	-	-	-	3,464,280.00	-	-	-	-	-	735,161.55	-	-	-	-	-
Equipment rent (Mongla Port)	27,042,057.00	931,593.00	-	-	123,019.00	-	-	83,352.00	-	-	-	-	27,317.00	931,593.00	-	-	-	-
Equipment rent	27,317.00	43,188.00	-	-	-	-	-	-	-	-	-	-	2,342,898.00	43,188.00	-	-	-	-
Fuel (Generator)	2,342,996.00	-	-	-	-	-	-	-	-	-	-	-	2,342,996.00	-	-	-	-	-
Printing	25,962,571.00	-	-	-	-	-	-	17,688,776.00	-	-	-	-	11,135,500.00	-	-	-	-	-
Stationary	1,569,581.00	-	-	-	-	-	-	-	-	5,179,463.00	-	-	34,333,705.00	-	-	-	-	-
Labor Handling Charge (Benapole)	-	-	-	-	-	-	-	-	-	-	-	-	13,455.00	-	-	-	-	-
Labor Handling Charge (Nakugan)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Labor Handling Charge (Burima Y)	111,330,500.00	-	-	-	-	-	-	-	-	-	-	-	34,333,705.00	-	-	-	-	-
Labor Handling Charge (Akhawara)	34,333,705.00	-	-	-	-	-	-	-	-	-	-	-	34,333,705.00	-	-	-	-	-
Labor Handling Charge (Bhokra)	13,455.00	-	-	-	-	-	-	-	-	-	-	-	13,455.00	-	-	-	-	-
Night Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	206,440,315.55	4,801,953.00	-	-	500,564.00	-	3,867,350.00	18,193,691.00	58,854.00	5,323,548.00	49,983.00	49,983.00	210,307,685.55	4,501,953.00	18,193,691.00	58,854.00	5,824,112.00	49,983.00
Less: Payment of last year provision	5,103,711.00	412,284.00	-	-	30,004.00	-	3,867,350.00	18,193,691.00	58,854.00	5,323,548.00	49,983.00	49,983.00	5,103,711.00	412,284.00	-	30,004.00	4,048,083.00	49,983.00
Total	201,336,624.55	4,089,669.00	-	-	3,547,519.00	-	3,867,350.00	18,193,691.00	58,854.00	5,323,548.00	49,983.00	49,983.00	205,203,974.55	4,089,669.00	18,193,691.00	28,850.00	1,776,029.00	49,983.00





23,419,795.00

Note: 22

Repair & Maintenance

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Naku gaon	Advance Adjusted H.O	Total (Tk.) June 30, 2017
Repair of Way bridge scale	1,848,879.00	-	-	-	-	-	-	1,848,879.00
Others Repair & Maintenance	2,826,908.00	18,370.00	-	-	22,913.00	-	-	2,868,191.00
Repair of Way bridge scale (Bhomra)	-	-	-	-	-	-	-	-
Repair of Way bridge scale (Benapole)	161,840.00	-	-	-	-	-	-	161,840.00
Repair of Way bridge scale (Akhawara)	-	-	-	-	-	-	-	-
Repair of Way bridge scale (Burimari)	-	-	-	-	-	-	-	-
Decoration rest house	1,866,523.00	56,315.00	-	-	-	-	-	1,922,838.00
Repair of Drain, Road and water supply	1,707,902.00	61,184.00	-	-	-	-	-	1,769,086.00
Residential Building & Structure	-	3,605.00	-	-	-	-	-	3,605.00
Repair of year (Benapole)	-	-	-	-	-	-	-	-
Furniture & Office equipment	-	8,280.00	-	-	-	-	-	8,280.00
Repair of warehouse	2,250,000.00	-	-	-	-	-	-	2,250,000.00
Repair of warehouse gate	-	-	-	-	-	-	-	-
Car repair & maintenance	721,199.00	1,096,608.00	-	-	-	-	-	1,817,807.00
Repair of Gas filling & Fire Extinguisher	-	100,000.00	-	-	-	-	-	100,000.00
Repair of Gas filling & Fire Extinguisher (B)	-	-	-	-	-	-	-	-
Office repair & maintenance	-	-	-	-	-	-	-	-
Repair of Internal road	433,169.00	86,250.00	-	-	-	-	-	519,419.00
Safety tank maintenance	-	53,713.00	-	-	-	-	-	53,713.00
Generator repair	46,763.00	27,197.00	-	-	-	-	-	73,960.00
Generator repair (Bhomra)	-	-	-	-	-	-	-	-
Computer, Fax, Photostat & Intercom	-	-	-	-	-	-	-	-
Godown repair (Benapole)	-	-	-	-	-	-	-	-
Godown repair (Bhomra)	-	-	-	-	-	-	-	-
Godown gate repair (Nakugaom)	-	-	-	-	-	-	-	-
Safety Building Wall Repair	1,624,571.00	-	-	-	-	-	-	1,624,571.00
Electrical Goods (Nakugaon)	5,766.00	65,262.00	-	-	-	-	-	71,028.00
Electrical Goods	7,976,503.00	125,646.00	-	-	-	-	-	8,102,149.00
Website Development	-	-	-	-	-	-	-	-
Fire License fee	-	224,429.00	-	-	-	-	-	224,429.00
Total	21,470,023.00	1,926,859.00	-	-	22,913.00	-	-	23,419,795.00

1,230,350.00

Note: 23

Office Operating Expenses

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Naku	Advance Adjusted H.O	Total (Tk.) June 30, 2017
National & Religious function	100,000.00	77,350.00	-	-	-	-	-	177,350.00
Port Inauguration	903,000.00	150,000.00	-	-	-	-	-	1,053,000.00
Total	1,003,000.00	227,350.00	-	-	-	-	-	1,230,350.00



Note: 24
Other operating Expenses

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Advance Adjusted H.O	Total 30-06-2017
Water & sewerage	-	-	-	-	-	-	-	-
Hamalage & Cargo Container	9,959,044.00	36,250,435.80	-	-	-	-	-	46,209,479.80
Onodan and chada	-	24,910.00	-	-	-	-	-	24,910.00
Municipal Tax	-	-	-	-	-	-	-	-
Group Insurance	-	-	-	-	-	-	-	-
House Rent (for salary deduct)	-	-	-	-	-	-	-	-
Car facility (for Salary deduct)	-	-	-	-	-	-	-	-
Gas Bill (for salary deduct)	-	-	-	-	-	-	-	-
Car Installment (for salary deduct)	-	-	-	-	-	-	-	-
GPF Advance	7,208,303.98	-	-	-	-	-	-	7,208,303.98
Garage Rent	-	-	-	-	-	-	-	-
Due payment	7,764.00	70,379.00	-	-	154,980.00	-	-	233,123.00
Total	17,175,111.98	36,345,724.80	-	-	154,980.00	-	-	53,675,816.78





31,417,952.55	32,397,981.49
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Note: 25
Depreciation

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomira	Total (Tk.) 30-06-2017	Total (Tk.) 30-06-2016
Depreciation during this year	31,417,952.55	-	-	-	-	31,417,952.55	32,397,981.49
Balance as on 30-06-2017	31,417,952.55	-	-	-	-	31,417,952.55	32,397,981.49

Note : The above amount has been charged as depreciation on Property, Plant & Equipments for the year ended 2016-2017, which is given in (Annexure-A).





Notes	Amount (Tk. June 30, 2017	Amount (Tk. June 30, 2016
Note: 26	516,806,438.86	456,715,162.95

Provision for Income Tax

Opening Balance	456,715,162.95	372,606,626.35
Add : Provision during this year (Note :26.1)	131,505,640.28	106,034,293.37
	588,220,803.23	478,640,919.72
Less : Adjustment during this year	71,414,364.37	21,925,756.77
Balance as on 30.06.2017	516,806,438.86	456,715,162.95

Note: BS - 26.01

131,505,640.28	106,034,293.37
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Provision for Income Tax on net profit

Net profit before income tax	574,233,251.81	468,304,147.76
Provision for Income tax @ 25% on net Profit	143,558,312.95	117,076,036.94
Less : Tax deducted at source	12,052,672.67	11,041,743.57
Tax deducted of Interest on FDR investment	12,035,891.12	10,927,609.99
Tax deducted at source from bank interest	16,781.55	114,133.58
Tax Payable	131,505,640.28	106,034,293.37

Provision for income tax

131,505,640.28	106,034,293.37
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BANGLADESH LAND PORT AUTHORITY (BLPA)
SCHEDULE OF FIXED ASSETS
As at June 30, 2017

Particulars	Cost				Rate of dep: (%)	Depreciation				Annexure-A	
	Opening Balance as on July 01, 2016	Addition during this period	Disposal During this period	Total Cost as on June 30, 2017		Charged during the period	Disposal During this period	Total Dep. as on June 30, 2017	Written Down Value As on June 30, 2017	Written Down Value As on June 30, 2016	
Land & land Development	573,345,959.41	69,920.00	-	573,345,879.41	-	-	-	-	573,345,879.41	573,275,959.41	
Building & Structure	216,881,404.30	4,781,722.00	-	221,663,126.30	5%	5,106,486.45	122,249,022.68	99,414,103.62	99,738,868.07		
Boundary Wall	57,740,180.22	-	-	57,740,180.22	10%	2,411,551.04	36,036,220.84	21,703,959.38	24,115,510.43		
Roads & Drain	84,752,623.42	-	-	84,752,623.42	10%	3,967,961.82	49,040,967.01	35,711,656.41	39,679,618.23		
Machine & Equipment	18,225,375.45	-	-	18,225,375.45	15%	684,056.18	14,349,057.12	3,876,318.33	4,560,374.51		
Electrical Equipment	31,259,479.75	-	-	31,259,479.75	20%	992,515.39	27,289,418.21	3,970,061.54	4,962,576.93		
Fire Hydrant	43,576,040.83	-	-	43,576,040.83	7.50%	1,182,836.49	28,987,724.14	14,588,316.69	15,771,153.18		
Intercom, Tele: & Mobile	2,279,905.00	-	-	2,279,905.00	15%	70,057.50	1,882,912.49	396,992.51	467,050.01		
Office Equipment	545,489.00	-	-	545,489.00	15%	5,933.99	511,863.05	33,625.95	39,559.95		
Furniture & Fixture	4,209,900.03	621,820.00	-	4,831,720.03	10%	244,749.92	2,318,060.78	2,513,659.25	2,136,589.17		
Vehicle	17,874,541.00	-	-	17,874,541.00	15%	395,719.07	15,632,132.93	2,242,408.07	2,638,127.14		
Computer, Network & Software	3,022,002.00	1,250,938.00	-	4,272,940.00	20%	345,141.29	2,266,905.84	2,006,034.16	1,100,237.46		
Interior Dimension	6,731,499.21	-	-	6,731,499.21	15%	121,658.85	6,042,099.07	689,400.14	811,058.98		
Ware House	68,293,977.26	-	-	68,293,977.26	5%	2,562,039.94	19,615,218.46	48,678,758.80	51,240,798.73		
Fire Extinguisher	1,640,245.96	-	-	1,640,245.96	15%	79,133.79	1,191,821.13	448,424.83	527,558.63		
Way Bridge Scale (Vehicle)	6,248,136.06	-	-	6,248,136.06	10%	319,388.81	3,373,636.78	2,874,499.28	3,193,888.09		
Bath Room & Latrine	8,496,253.35	3,365,707.00	-	11,861,960.35	10%	756,536.85	3,370,275.22	8,491,685.13	5,882,514.98		
Barrack	9,980,511.72	-	-	9,980,511.72	10%	512,978.77	5,363,702.77	4,616,808.95	5,129,787.72		
Open Stake Yard	82,031,173.06	11,136,656.00	-	93,167,829.06	10%	6,139,993.95	32,339,555.55	60,828,273.51	55,831,611.46		
Truck Terminal	5,781,418.00	-	-	5,781,418.00	10%	368,728.55	2,462,861.03	3,318,556.97	3,687,285.52		
Weighting Scale	7,095,404.10	-	-	7,095,404.10	20%	296,715.32	5,908,542.82	1,186,861.28	1,483,576.60		
Transformer	1,016,478.00	-	-	1,016,478.00	20%	20,377.40	934,968.40	81,509.60	101,887.00		
Jetty Pontun	804,726.00	-	-	804,726.00	10%	16,805.91	653,472.81	151,253.19	168,059.10		
CC TV	466,569.48	-	-	466,569.48	20%	11,944.56	418,791.25	47,778.23	59,722.79		
Development Work & Cons	147,599,014.27	-	-	147,599,014.27	20%	4,630,583.95	129,076,678.48	18,522,335.79	23,152,919.74		
Palasading work	487,193.41	-	-	487,193.41	20%	39,910.88	327,549.87	159,643.54	199,554.42		
Observation tower	643,663.00	-	-	643,663.00	20%	52,728.87	432,747.51	210,915.49	263,644.36		
Automation Consultancy	795,088.00	-	-	795,088.00	20%	81,417.01	469,419.96	325,668.04	407,085.06		
Total	1,401,754,251.29	21,226,763.00	-	1,422,981,014.29		31,417,952.55	512,545,626.17	910,435,388.12	920,626,577.67		



