



Mahfel Huq & Co.

Chartered Accountants

The first registered accounting firm in independent Bangladesh



An independent member firm of AGN International

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Independent Auditor's Report

To the Board of Members of Bangladesh Land Port Authority

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Bangladesh Land Port Authority (the "Authority"), which comprise the Statement of Financial Position as at 30 June 2020 and along with the Statement of Profit or Loss and Other Comprehensive Income and Statement of Cash Flows and Receipts & Payments for the year then ended 30 June 2020, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the Authority give a true and fair view of the financial position of the Authority as at 30 June 2020, and of its financial performance and its cash flows for the period then ended 30 June 2020 in accordance with International Financial Reporting Standards (IFRSs), Land Port Authority Act, 2001 and other applicable laws and regulations.

Basis for Opinion

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

Reporting on Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements of the Authority and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.



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Report on other Legal and Regulatory Requirements

In accordance with the Bangladesh Land Port Act, 2001 and other applicable laws and regulations, we also report that:

- (i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- (ii) in our opinion, proper books of account as required by law have been kept by the Authority so far as it appeared from our examination of those books;
- (iii) the statement of financial position and statement of profit or loss and other comprehensive income together with the annexed notes dealt with by the report are in agreement with the books of account and returns; and
- (iv) the expenditure incurred, except as noted above, were for the purpose of Authority business;

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Md. Abdus Satter Sarkar

Md. Abdus Satter Sarkar, FCA

ICAB Enrollment No. 1522

For and behalf of

Mahfel Huq & Co., Chartered Accountants

Firm Registration No. P-46323

DVC: 2303091522AS944160

Place: Dhaka

Date: 05 MAR 2023

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BANGLADESH LAND PORT AUTHORITY (BLPA)

Statement of Financial Position

As at 30 June, 2020

Particulars	Notes	Amount in Taka	
		30-June-2020	30-June-2019
Properties and Assets:			
Non-Current Assets			
Property, Plant and Equipment	4.00	1,120,830,170	1,037,611,231
Current Assets			
Investment in FDR		5,565,878,637	4,608,863,211
Advances, Deposits and Prepayments	5.00	3,941,048,573	3,494,089,012
Loan to Various Project	6.00	8,547,292	8,421,391
Trade and Other Receivable	7.00	519,875,575	286,743,168
Advance Income Tax	8.00	60,259,013	64,384,590
Cash and Cash Equivalents	9.00	681,800,000	581,800,000
Total Properties and Assets	10.00	354,348,185	173,425,052
		6,686,708,807	5,646,474,442
Capital Fund and Liabilities:			
Capital Fund			
Fund Account	11.00	274,187,504	274,187,504
Reserve and Surplus:			
Government Equity Fund		274,187,504	274,187,504
Government Loan	12.00	5,098,952,068	4,278,197,875
Government Grants	13.00	1,658,981	1,658,981
Security Fund	14.00	50,000,000	50,000,000
Reserve & Surplus	15.00	103,615,815	103,615,815
Total Capital Fund	16.00	53,105,000	57,265,500
		4,890,572,273	4,065,657,579
Non-Current Liabilities			
Long Term Loan		5,373,139,572	4,552,385,379
Current Liabilities			
Liabilities for Expenses	17.00	-	-
Liabilities for Other Finance	18.00	1,313,569,235	1,094,089,063
Provision for Income Tax	19.00	266,124	25,124,745
Total Liabilities		15,273,668	12,188,640
		1,298,029,443	1,056,775,678
Total Capital Fund and Liabilities		1,313,569,235	1,094,089,063
		6,686,708,807	5,646,474,442

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

05/03/23
 Director (Accounts)
Md. Sadequr Rahman
 Deputy Secretary
 Director (Accounts)
 Bangladesh Land Port Authority
 Ministry of Shipping

05/03/23
 Director (Audit)
Md. Sadequr Rahman
 Deputy Secretary
 Director (Audit)
 Bangladesh Land Port Authority
 Ministry of Shipping

Md. Abdus Satter Sarkar, FCA
 ICAB Enrollment No. 1522
 For and on behalf of,
 Mahfel Huq & Co., Chartered Accountants
 Firm Registration No. P-46323
 DVC: 2303091522 AS 944160

Place: Dhaka.
 Dated: 05 MAR 2023



BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June, 2020

Particulars	Note	Head Office	Benapole	Burimari	Akshawa	Bhokra	Nakagaon	Tamabil	Sonahat	Amount in Taka	
										30-June-2020	30-June-2019
A. Income:											
Operating Income	20	195,757,112	829,711,984	482,543,757	3,086,138	194,938,604	9,140,195	124,553,500	29,483,676	1,869,214,966	1,950,953,168
		195,757,112	829,711,984	482,543,757	3,086,138	194,938,604	9,140,195	124,553,500	29,483,676	1,869,214,966	1,950,953,168
B. Expenditure:											
Operating Expenses	22	884,902,074	175,737,658	803,762	1,150	8,338,609	(7,353)	285,694	51,833	1,070,113,427	761,548,488
Administrative Expenses	23	347,175,207	69,679,526	-	-	1,605,558	-	-	-	418,460,290	467,390,641
Repairs & Maintenance Expenses	24	470,916,700	105,055,831	803,762	1,150	6,733,051	(7,353)	285,694	51,833	583,840,668	229,581,932
Office Operating Expenses	25	17,071,236	521,031	-	-	-	-	-	-	17,592,267	14,682,761
Other operating Expenses	26	301,343	481,270	-	-	-	-	-	-	782,613	522,900
Depreciation	27	49,437,588	-	-	-	-	-	-	-	49,437,588	39,184,533
Net Profit / (Loss) before Non- Operating Income (A-B)		(689,144,962)	653,974,326	481,739,995	3,084,988	186,599,995	9,147,548	124,267,806	29,431,843	799,101,539	1,189,404,680
Add: Non-Operating Income	21	180,954,393	54,053,276	1,844,804	-	27,115,401	79,805	2,485,939	534,202	267,066,920	164,670,997
Net Profit / (Loss) before Provision for Income Tax		(508,190,569)	708,027,603	483,584,799	3,084,988	213,715,396	9,227,353	126,752,845	29,966,045	1,066,168,459	1,354,075,677
Less: provision for Income Tax		(508,190,569)	708,027,603	483,584,799	3,084,988	213,715,396	9,227,353	126,752,845	29,966,045	824,914,694	1,015,556,758
Net Profit / (Loss) after Provision for Income Tax transferred to Balance Sheet		-	-	-	-	-	-	-	-	241,253,765	338,518,919

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


Md. Sadequr Rahman
 Deputy Secretary
 Director (Accounts)
 Bangladesh Land Port Authority
 Ministry of Shipping


Md. Sadequr Rahman
 Deputy Secretary
 Director (Audit)
 Bangladesh Land Port Authority
 Ministry of Shipping

Md. Abdus Salam
 ICAB Enrollment No. 1522
 For and on behalf of,
 Mahfel Huq & Co., Chartered Accountants
 Firm Registration No. P-46323
 DVC: 2302091522AS944160

Place: Dhaka.
Dated: 05 MAR 2023



BANGLADESH LAND PORT AUTHORITY (BLPA)

Statement of Cash Flows
For the year ended 30 June, 2020

Particulars	Amount in Taka	
	30-June-2020	30-June-2019
A. Cash Flows from Operating Activities		
Net surplus during this year	824,914,694	1,015,556,758
Add: Depreciation	49,437,588	39,184,533
Less: Gain on sale of vehicles	(1,298,600)	-
Increase/ (Decrease) in liabilities of expenses	(24,858,622)	(5,970,412)
Increase/ (Decrease) in liabilities of other finance	3,085,028	9,793,371
(Increase)/ Decrease in accounts Receivable	4,125,577	(2,462,278)
Increase/ (Decrease) in Provision for Income Tax	241,253,765	338,518,919
(Increase)/ Decrease in authority advance income tax	(100,000,000)	(100,000,000)
(Increase)/ Decrease in advance, deposit and prepayment	(125,901)	(514,299)
Net cash provided by/ (used in) operating activities	996,533,529	1,294,106,592
B. Cash Flow from Investing Activities		
Addition of fixed assets during this year	(133,764,251)	(144,755,863)
Procees from sale of fixed assets during this year	1,611,000	18,901,986
Prior Year Adjustment	795,324	-
Increase in Investment	(446,959,561)	(753,967,949)
Net cash provided by/ (used in) Investing Activities	(578,317,488)	(879,821,826)
C. Cash Flows from Financing Activities:		
Security Fund	(4,160,500)	(4,160,500)
Short Term loan	(233,132,408)	(286,743,168)
Net cash provided by/ (used in) financing activities	(237,292,908)	(290,903,668)
Net increase in Cash and Cash Equivalents (A+B+C)	180,923,134	123,381,098
Cash and Cash Equivalents at beginning of year	173,425,052	50,043,953
Cash and Cash Equivalents at end of year	354,348,185	173,425,052

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

Director (Accounts)
Md. Sadequr Rahman
Deputy Secretary
Director (Accounts)
Bangladesh Land Port Authority
Ministry of Shipping

Signed as per our separate report on same date.

Director (Audit)
Md. Sadequr Rahman
Deputy Secretary
Director (Audit)

Bangladesh Land Port Authority
Ministry of Shipping

Md. Abdus Satter Sarkar, FCA

ICAB Enrollment No. 1522

For and on behalf of,

Mahfel Huq & Co., Chartered Accountants

Firm Registration No. P-46323

DVC: 2503091522AS944160

Place: Dhaka.

Dated: 05 MAR 2023

BANGLADESH LAND PORT AUTHORITY (BLPA)
Receipts & Payments Account
For the year ended 30 June, 2020

Sl. No.	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMAR AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2019-2020
Receipts										
A. Opening Balance										
1	Cash in Hand	83,039,996	32,555,029	28,329,972	1,938,168	6,643,370	1,860,253	13,707,133	5,351,131	173,425,052
2	Cash at Bank	-	-	-	-	-	-	-	-	-
B. Receipts (Transfer)										
1	TransfersND-19 from SND-05 of Benapole	83,039,996	32,555,029	28,329,972	1,938,168	6,643,370	1,860,253	13,707,133	5,351,131	173,425,052
2	Transfer from (Burimar)	1,826,423,274	95,499,610	-	-	78,877,728	-	-	-	2,000,800,612
3	Transfer from (Akhawara)	634,000,000	-	-	-	-	-	-	-	634,000,000
4	Transfer from (Bhoemra)	479,500,000	-	-	-	-	-	-	-	479,500,000
5	Transfer from (Nakugaon)	80,000,000	-	-	-	-	-	-	-	80,000,000
6	Transfer from (Tamabil)	6,000,000	-	-	-	-	-	-	-	6,000,000
7	Transfer from (Sona Masjid)	95,000,000	-	-	-	-	-	-	-	95,000,000
8	Transfer from (Hil)	25,000,000	-	-	-	-	-	-	-	25,000,000
9	Transfer from (Bibir Bazar)	38,000,000	-	-	-	-	-	-	-	38,000,000
10	Transfer from (Sonahat)	10,000,000	-	-	-	-	-	-	-	10,000,000
11	Transfer from (Banglabandha)	458,923,274	95,499,610	-	-	78,877,728	-	-	-	633,300,612
12	FDR encashment	202,312,189	829,711,984	482,543,757	3,086,138	194,938,604	9,140,195	124,553,500	29,483,676	1,875,770,043
C. Operating Income										
1	Total Revenue	202,312,189	829,711,984	482,543,757	3,086,138	194,938,604	9,140,195	124,553,500	29,483,676	1,875,770,043
2	Sonamosjid Port	-	-	-	-	-	-	-	-	-
3	Hil Port	28,337,766	-	-	-	-	-	-	-	28,337,766
4	Bibir Bazar Land Port	78,287,133	-	-	-	-	-	-	-	78,287,133
5	Banglabandha Port	131,485	-	-	-	-	-	-	-	131,485
6	Teknaf Port	26,391,372	-	-	-	-	-	-	-	26,391,372
7	Others income	69,164,433	-	-	-	-	-	-	-	69,164,433
D. Non-Operating Income										
1	Bank Interest	41,405,362	7,113,167	99,976	-	6,914,390	79,805	685,039	234,202	56,531,941
2	FDR Interest	5,697,367	-	-	-	-	79,805	685,039	234,202	6,696,413
3	Sale of Auction	33,578,280	7,113,167	-	-	5,887,243	-	-	-	46,578,691
4	Tender Schedule	942,310	-	-	-	-	-	-	-	942,310
5	Fixed Royalty	128,021	-	-	-	-	-	-	-	128,021
6	Misce. Income	813,630	-	99,976	-	1,027,147	-	-	-	1,940,753



BANGLADESH LAND PORT AUTHORITY (BLPA)
 Receipts & Payments Account
 For the year ended 30 June, 2020

Sl. No.	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARY AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2019-2020
7	Lease Income	-	-	-	-	-	-	-	-	-
8	Electric bill deduction BSBK	51,158	-	-	-	-	-	-	-	51,158
9	House rent deduction BSBK	152,744	-	-	-	-	-	-	-	152,744
10	Water deduction Bsbk	51	-	-	-	-	-	-	-	51
11	Car Facility deduction from salary Bsbk+Prasion	38,548	-	-	-	-	-	-	-	38,548
12	Generator fuel cost deduction bsbk	3,252	-	-	-	-	-	-	-	3,252
13	Service Demerage	-	-	-	-	-	-	-	-	-
E.	Receipts (Others)	-	-	-	-	-	-	-	-	-
1	Car Loan Instalment (for salary deduct)	6,321,543	7,940,368	-	-	-	-	-	-	14,261,911
2	Gas bill (for salary deduct)	850,037	-	-	-	-	-	-	-	850,037
3	GPF prasion (for salary deduct)	3,900	-	-	-	-	-	-	-	3,900
4	GPF Loan prasion (for salary deduct)	1,433,300	-	-	-	-	-	-	-	1,433,300
5	Group Insurance (for salary deduct)	103,080	-	-	-	-	-	-	-	103,080
6	House Rent Prasion (for salary deduct)	8,400	-	-	-	-	-	-	-	8,400
7	Municipal TAX Prasion (for salary deduct)	174,969	-	-	-	-	-	-	-	174,969
8	Water & sewerage prasion (for salary deduct)	40	-	-	-	-	-	-	-	40
9	Welfare Fund prasion (for salary deduct)	240	-	-	-	-	-	-	-	240
10	GPF BSBK (for salary deduct)	12,550	-	-	-	-	-	-	-	12,550
11	Income TAX BSBK & Prasion (for salary deduct)	3,040,985	7,873,085	-	-	-	-	-	-	10,914,070
12	Revenue Stamp deduction	322,962	-	-	-	-	-	-	-	322,962
13	Prime Minister Fund	22,830	-	-	-	-	-	-	-	22,830
14	VAT Received from Auction	111,145	-	-	-	-	-	-	-	111,145
15	TAX Received from Auction	124,855	67,283	-	-	-	-	-	-	192,138
16	Advance Return	99,005	-	-	-	-	-	-	-	99,005
17	Fuel cost return	-	-	-	-	-	-	-	-	-
18	Salary Return	-	-	-	-	-	-	-	-	-
19	Training fee Return	-	-	-	-	-	-	-	-	-
20	Unknown Figure	-	-	-	-	-	-	-	-	-
F.	Loan & Advance Recovery	13,045	-	-	-	-	-	-	-	13,045
1	Baila loan recovery	-	-	-	-	-	-	-	-	-
2	Belonia loan recovery	43,414,943	-	-	-	-	-	-	-	43,414,943
		300,000	-	-	-	-	-	-	-	300,000
		25,541,612	-	-	-	-	-	-	-	25,541,612



BANGLADESH LAND PORT AUTHORITY (BLPA)

Receipts & Payments Account

For the year ended 30 June, 2020

SL. No.	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARI AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2019-2020
3	Dhania loan recovery	2,600,000								2,600,000
4	Govrakura loan recovery	14,200,000								14,200,000
5	Advance realised	773,331								773,331
6	Unknown Figure	-								-
G.	Deductions	2,406,324								2,406,324
1	Security deposit									
2	Security money for bank Booth									
3	Loan Return from Project	1,611,000								1,611,000
4	Loan Acquire received from loan	795,324								795,324
	Total Income This Year	2,122,283,635	940,265,129	482,643,753	3,086,138	280,730,722	9,220,000	125,238,539	29,717,878	3,993,185,774
	Total	2,205,323,630	972,820,158	510,973,705	5,024,306	287,374,092	11,080,253	138,945,672	35,069,009	4,166,610,826
A.	Payments									
1	Loan Payment									
2	Income Tax Adjustment									
3	Income Tax Payment									
B.	Transfer to Head Office	63,000,000	634,000,000	479,500,000		80,000,000	6,000,000	95,000,000	10,000,000	1,367,500,000
1	FDR Transfer to Head office									
2	Transfer to Head office	63,000,000	634,000,000	479,500,000		80,000,000	6,000,000	95,000,000	10,000,000	1,367,500,000
C.	Operating Expenses	373,993,179	69,679,526			1,605,558				445,278,262
1	Water & Electricity (HO)	582,187	5,671,382							6,253,569
2	Water & Electricity (Burimari)	400,000								400,000
3	Water & Electricity (Akhawara)	128,198								128,198
4	Water & Electricity (Bhoma)					1,461,365				1,461,365
5	Water & Electricity (Nakogon)	180,043								180,043
6	Water & Electricity (Tamabil)	251,481								251,481
7	Water & Electricity (Sonahat)	300,000								300,000
8	CNG, Petrol & Mobil	1,617,793	426,468							2,044,261
9	Fuel (Generator) (Burimari)	243,648	883,521			144,193				1,271,362
10	Printing & Stationary (benapole)	890,206	328,594							1,218,800



BANGLADESH LAND PORT AUTHORITY (BLPA)
Receipts & Payments Account
For the year ended 30 June, 2020

Sl. No.	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARI AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOIMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABILI AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2019-2020
11	Printing & Stationary (Tamabli)	104,820	-	-	-	-	-	-	-	104,820
12	Carpo handling bill - Equipment (Benapole)	38,462,826	62,369,561	-	-	-	-	-	-	100,832,387
13	Labour Handling Charge (Tamabli)	47,722,671	-	-	-	-	-	-	-	47,722,671
14	Labour Handling Charge (Nakugaon)	4,026,089	-	-	-	-	-	-	-	4,026,089
15	Labour Handling Charge (Burimari)	207,624,949	-	-	-	-	-	-	-	207,624,949
16	Labour Handling Charge (Bhoimra)	61,120,017	-	-	-	-	-	-	-	61,120,017
17	Labour Handling Charge (Sonahat)	10,338,251	-	-	-	-	-	-	-	10,338,251
D.	Administrative Expenses									
1	Salary & Allowance (HO)	452,641,270	99,098,505	717,472	1,150	3,809,280	8,096	81,694	19,333	556,376,800
2	Salary & Allowance (Hfi)	42,765,992	42,949,136	361,351	-	2,289,000	-	-	-	88,365,479
3	Salary & Allowance (Teknaf)	3,097,239	-	-	-	-	-	-	-	3,097,239
4	Salary & Allowance (Bibirbarar)	1,601,129	-	-	-	-	-	-	-	1,601,129
5	Salary & Allowance (Sona mashjid)	2,751,100	-	-	-	-	-	-	-	2,751,100
6	Salary & Allowance (Burimari)	1,702,714	-	-	-	-	-	-	-	1,702,714
7	Salary & Allowance (Bangladesh)	3,479,194	-	-	-	-	-	-	-	3,479,194
8	Salary & Allowance (Akhawra)	2,680,576	-	-	-	-	-	-	-	2,680,576
9	Salary & Allowance (Akawra)	2,457,083	-	-	-	-	-	-	-	2,457,083
10	Salary & Allowance (Tamabli)	2,792,744	-	-	-	-	-	-	-	2,792,744
11	Salary & Allowance (Bhoimra)	1,635,408	-	-	-	-	-	-	-	1,635,408
12	Salary & Allowance (Dorshans)	-	-	-	-	-	-	-	-	-
13	Salary & Allowance (Nakugaon)	333,028	-	-	-	-	-	-	-	333,028
14	Salary & Allowance (Sonahat)	2,102,323	-	-	-	-	-	-	(17,640)	2,102,323
15	Pension & Gratuity	254,122	-	-	-	-	-	-	-	254,122
16	GPF Interest	300,422,440	-	-	-	-	-	-	-	300,422,440
17	Appointment Expenses	10,000,000	-	-	-	-	-	-	-	10,000,000
18	Legal expenses	-	-	-	-	-	-	-	-	-
19	Rest & Recreation	42,100	24,355	-	-	-	-	-	-	66,455
20	Festive Allowance	-	1,190,410	-	-	-	-	-	-	1,190,410
21	Pohela boushukh allowance	7,143,217	4,199,160	226,930	-	105,150	-	-	-	11,881,047
22	Head Office rent & Garage	-	396,508	-	-	30,132	-	-	-	426,640
23	Honourarium	9,685,965	-	-	-	-	-	-	-	9,685,965
		362,270	-	-	-	-	-	-	-	362,270



BANGLADESH LAND PORT AUTHORITY (BLPA)

Receipts & Payments Account
For the year ended 30 June, 2020

Sl. No.	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARI AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2019-2020
24	Contingents Salary	361,240	1,214,600	20,230	-	-	-	-	-	1,996,070
25	National & Religious Festival	653,720	-	-	-	-	-	-	-	653,720
26	National & Religious Festival (burimari)	12,309	-	-	-	-	-	-	-	12,309
27	National & Religious Festival (Akhaura)	3,105	-	-	-	-	-	-	-	3,105
28	Books & Paper	38,077	6,600	-	-	-	-	-	-	44,677
29	TA/DA	2,464,803	375,271	-	-	-	-	-	-	2,840,074
30	TA/DA (Burimari)	75,376	-	-	-	-	-	-	-	75,376
31	TA/DA (Akhawara)	22,449	-	-	-	-	-	-	-	22,449
32	TA/DA (Bhomra)	18,225	-	-	-	153,381	-	-	-	171,606
33	TA/DA (Hili)	22,370	-	-	-	-	-	-	-	22,370
34	TA/DA (Nakugoon)	-	-	-	-	-	-	-	-	-
35	TA/DA (Bibir Bazar)	-	-	-	-	-	-	-	-	-
36	TA/DA (Tannubil)	34,387	-	-	-	-	-	-	-	34,387
37	TA/DA (Jekna)	12,420	-	-	-	-	-	-	-	12,420
38	TA/DA (sonamoujid)	93,381	-	-	-	-	-	-	-	93,381
39	TA/DA (banglatabandha)	19,996	-	-	-	-	-	-	-	19,996
40	TA/DA (Sonahat)	-	-	-	-	-	-	-	-	-
41	Training	-	-	-	-	-	-	-	-	-
42	Advertisement	3,723,538	114,400	-	-	-	-	-	-	3,837,938
43	Dress & uniform at head office	819,353	-	-	-	-	-	-	-	819,353
44	Dress & uniform at Benapole	20,816	-	-	-	-	-	-	-	20,816
45	Bank Charge & Commission	166,530	-	-	-	-	-	-	-	166,530
46	Excise Duty	97,061	17,060	21,287	1,150	39,113	115	1,323	1,553	208,516
47	Source TAX	50,000	-	-	-	-	-	-	-	50,000
48	Overtime Head office	514,998	-	-	-	-	-	-	-	514,998
49	Overtime (Akhawara)	1,418,562	12,511,934	9,005	-	31,092	7,981	12,000	12,000	178,661
50	Overtime (Belonait)	491,203	-	-	-	-	-	68,372	23,420	74,000
51	Overtime (Bhomra)	254,698	-	-	-	-	-	-	-	254,698
52	Overtime (Dorshona)	-	-	-	-	-	-	-	-	-
53	Overtime (Haluaughat)	125,515	-	-	-	252,461	-	-	-	377,976
54	Overtime (Nakugoon)	280,265	-	-	-	-	-	-	-	280,265
55	Overtime (Burimari)	784,615	-	27,569	-	-	-	-	-	812,184



BANGLADESH LAND PORT AUTHORITY (BLPA)
 Receipts & Payments Account
 For the year ended 30 June, 2020

SL. No.	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARI AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMIRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2019-2020
56	Overtime (Teknaf)	306,605	-	-	-	-	-	-	-	306,605
57	Overtime (Hili Port)	553,566	-	-	-	-	-	-	-	553,566
58	Overtime (Somnashid)	356,067	-	-	-	-	-	-	-	356,067
59	Overtime (Sonahat)	965	-	-	-	-	-	-	-	965
60	Overtime (Tamabil)	1,033,787	-	-	-	-	-	-	-	1,033,787
61	Overtime (Govrakura)	101,293	-	-	-	-	-	-	-	101,293
62	Overtime (Bibir Bazar)	305,256	-	-	-	-	-	-	-	305,256
63	Overtime (Banglabanda)	326,962	-	-	-	-	-	-	-	326,962
64	Welfare & Recreation	30,000	20,000	-	-	-	-	-	-	50,000
65	Conveyance (HO)	34,810	-	-	-	-	-	-	-	34,810
66	Entertainment	147,401	61,855	-	-	-	-	-	-	209,256
67	Entertainment (Akhaura)	20,274	-	-	-	-	-	-	-	20,274
68	Photocopy Fax & Computer ink	38,600	-	-	-	-	-	-	-	38,600
69	Saddachar & Promodona	58,239	-	-	-	-	-	-	-	58,239
70	Battery & Tyre purchases	31,325	-	-	-	-	-	-	-	31,325
71	Car rent	8,475	-	-	-	-	-	-	-	8,475
72	Telephone & Trunkcall	136,616	-	-	-	-	-	-	-	136,616
73	Postage & Cable	160,175	-	-	-	-	-	-	-	160,175
74	Misc. Exp (HO)	251,404	200,688	-	-	-	-	-	-	453,263
75	Misc. Exp (akhowra)	72,186	320,078	-	-	92,400	-	-	-	484,664
76	Misc. Exp (Teknaf)	6,900	-	-	-	-	-	-	-	6,900
77	Misc. Exp (Bhoinra)	-	-	-	-	-	-	-	-	-
78	Misc. Exp (Burimari)	-	-	-	-	-	-	-	-	-
79	Misc. Exp (Bibir Bazar)	136,046	-	-	-	-	-	-	-	136,046
80	Misc. Exp (sonahat)	72,075	-	-	-	305,911	-	-	-	449,996
81	Misc. Exp (Tamabil)	16,712	-	-	-	-	-	-	-	16,712
82	Rest & Recreation Allowance	1,551,266	-	-	-	-	-	-	-	1,551,266
83	Rest & Recreation Allowance (akhowra)	74,740	-	-	-	-	-	-	-	74,740
84	Rest & Recreation Allowance (Banglabandha)	60,680	-	-	-	-	-	-	-	60,680
85	Rest & Recreation Allowance (Belonia)	48,920	-	-	-	-	-	-	-	48,920
86	Rest & Recreation Allowance (Bibir Bazar)	77,200	-	-	-	-	-	-	-	77,200
87	Rest & Recreation Allowance (Burimari)	187,150	-	51,100	-	-	-	-	-	238,250



BANGLADESH LAND PORT AUTHORITY (BLPA)

Receipts & Payments Account

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SL. No.	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARJ AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2019-2020
88	Rest & Recreation Allowance (Dorshana)	18,460								18,460
89	Rest & Recreation Allowance (Govra)	22,450								22,450
90	Rest & Recreation Allowance (Hilli)	109,980								109,980
91	Rest & Recreation Allowance (Nakugaoon)	38,080								38,080
92	Rest & Recreation Allowance (Sonamosjid)	84,170								84,170
93	Rest & Recreation Allowance (Jamabil)	166,390								166,390
94	Rest & Recreation Allowance (Tehna)	75,650								75,650
95	Fire Registration Fee	-								-
96	Sports & Cultural affairs	57,000				198,900				255,900
97	Dividend / Profit	19,000,000								19,000,000
98	Audit Fee	211,368								211,368
99	Police, Anser & Private security (Akhaura)	335,427								335,427
100	Police, Anser & Private security (Benapole)	12,022,889	30,521,935							42,544,824
101	Police, Anser & Private security (Bhoomra)	2,392,832								2,392,832
102	Police, Anser & Private security (Burimari)	1,530,148								1,530,148
103	Police, Anser & Private security (Nakugaoon)	593,007								593,007
104	Police, Anser & Private security (Somahat)	594,237								594,237
105	Police, Anser & Private security (Tamabil)	62,820								62,820
106	Sweeping & Clearing (Tamabil)	59,330								59,330
107	Sweeping & Clearing (Akhaura)	47,115								47,115
108	Sweeping & Clearing (Burimari)	31,410								31,410
109	Sweeping & Clearing (Nakugaoon)	29,665								29,665
110	Sweeping & Clearing (Somahat)	147,975								147,975
111	Sweeping & Clearing (Bhoomra)	-	880,018							880,018
112	Sweeping & Clearing (Benapole)	53,320								53,320
113	Land Development Tax (Tamabil)	60,000								60,000
114	Land Development Tax (Akhaura)	-								-
115	Land Development Tax (Burimari)	-								-
116	Rent, Rates & Taxes	302,040	4,094,497							4,396,537
E.	Repairs & Maintenance	16,216,959	521,031							16,737,990
1	Building & Structure Head office	108,044								108,044



BANGLADESH LAND PORT AUTHORITY (BLPA)

Receipts & Payments Account

For the year ended 30 June, 2020

Sl. No.	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARY AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2019-2020
2	Building & Structure at Tamabil	226,937	-	-	-	-	-	-	-	226,937
3	Building & Structure at Akhaura	17,570	-	-	-	-	-	-	-	17,570
4	Building & Structure at Benapole	4,091,226	130,331	-	-	-	-	-	-	4,221,557
5	Building & Structure at Bhomra	559,337	-	-	-	-	-	-	-	559,337
6	Building & Structure at Burimari	122,330	-	-	-	-	-	-	-	122,330
7	Building & Structure at Nakugaon	125,258	-	-	-	-	-	-	-	125,258
8	Repair of Car	392,360	154,330	-	-	-	-	-	-	546,690
9	Repair of car Vat & Tax payment	4,152	-	-	-	-	-	-	-	4,152
10	Office repair & maintenance (HO)	509,741	72,560	-	-	-	-	-	-	582,301
11	Fire Extinguisher repair & Refilling at burimari	27,576	-	-	-	-	-	-	-	27,576
12	Fire Extinguisher repair & Refilling at Akhaura	7,119	-	-	-	-	-	-	-	7,119
13	Fire Extinguisher repair & Refilling at Benapole	248,447	-	-	-	-	-	-	-	248,447
14	Fire Extinguisher repair & Refilling at Bhomra	68,833	-	-	-	-	-	-	-	68,833
15	Fire Extinguisher repair & Refilling at Nakugaon	36,180	-	-	-	-	-	-	-	36,180
16	Computer, Fax, Photostatic & Intercom	27,715	97,914	-	-	-	-	-	-	125,629
17	Repair of Fire Hydrant system	19,895	65,896	-	-	-	-	-	-	85,791
18	Repair of Generator at Akhaura	270	-	-	-	-	-	-	-	270
19	Miscellaneous Repair of Nakugaon	142,679	-	-	-	-	-	-	-	142,679
20	Repair of boundary wall at Burimari	3,709,342	-	-	-	-	-	-	-	3,709,342
21	Repair of Generator at Benapole	149,100	-	-	-	-	-	-	-	149,100
22	Repair of Generator at Bhomra	42,600	-	-	-	-	-	-	-	42,600
23	Repair of Residential building F-type	1,800,000	-	-	-	-	-	-	-	1,800,000
24	Repair of Weighbridge Scale at Benapole	1,204,386	-	-	-	-	-	-	-	1,204,386
25	Repair of Weighbridge Scale at Burimari	1,228,007	-	-	-	-	-	-	-	1,228,007
26	Repair of Weighbridge Scale at Bhomra	1,037,375	-	-	-	-	-	-	-	1,037,375
27	Repair of Weighbridge Scale at Tamabil	310,480	-	-	-	-	-	-	-	310,480
F	Capital Expenses	121,360,399	-	-	-	-	-	-	-	121,360,399
1	Furniture purchased	184,828	-	-	-	-	-	-	-	184,828
2	Cons. Of Berrak (Benapole)	17,114,964	-	-	-	-	-	-	-	17,114,964
3	Computer, Network & Software	294,030	-	-	-	-	-	-	-	294,030
4	Construction of Road (Bhomra)	1,346,186	-	-	-	-	-	-	-	1,346,186



BANGLADESH LAND PORT AUTHORITY (BLPA)
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Sl. No.	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARI AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2019-2020
5	Construction of HBB Road of res. Area (Bena)	1,790,959	-	-	-	-	-	-	-	1,790,959
6	Construction of street Light of res. Area (Bena)	712,096	-	-	-	-	-	-	-	712,096
7	Construction of boundary wall at Burimari	365,878	-	-	-	-	-	-	-	365,878
8	Construction of boundary wall at Nakugaon	539,462	-	-	-	-	-	-	-	539,462
9	Construction of HBB Yard at Akhura	814,954	-	-	-	-	-	-	-	814,954
10	Construction of Road at Akhura	821,700	-	-	-	-	-	-	-	821,700
11	Construction of Toilet Complex (Akhura)	2,242,800	-	-	-	-	-	-	-	2,242,800
12	Electrification (Akhura)	322,593	-	-	-	-	-	-	-	322,593
13	Construction of Yard at Benapole	44,476,154	-	-	-	-	-	-	-	44,476,154
14	Cons of 100 Mt Scale at Bhomra	428,692	-	-	-	-	-	-	-	428,692
15	Car purchased	7,900,000	-	-	-	-	-	-	-	7,900,000
16	Installation of AC at benapole	298,470	-	-	-	-	-	-	-	298,470
17	Supplying & Installation of AC in IPT at benapole	7,349,082	-	-	-	-	-	-	-	7,349,082
18	Sand filling at Burimari	179,653	-	-	-	-	-	-	-	179,653
19	Extra Electrification & coloring tower at Burimari	234,190	-	-	-	-	-	-	-	234,190
20	Miscellaneous Capital Expenses at Burimari	199,920	-	-	-	-	-	-	-	199,920
21	Miscellaneous Capital Expenses at Sonubad	894,878	-	-	-	-	-	-	-	894,878
22	Miscellaneous Capital Expenses at Tamabil	284,012	-	-	-	-	-	-	-	284,012
23	Miscellaneous Capital Expenses at HO	95,552	-	-	-	-	-	-	-	95,552
24	Passenger Facilities Expenses at Akhura	15,000	-	-	-	-	-	-	-	15,000
25	Furniture Supply in passenger terminal at benapole	669,042	-	-	-	-	-	-	-	669,042
26	Re-cons. of Road & Yard at Bhomra	934,000	-	-	-	-	-	-	-	934,000
27	Replace of Gate in shed no-10 at benapole	840,692	-	-	-	-	-	-	-	840,692
28	Replace of Gate in shed no-15 at benapole	2,299,456	-	-	-	-	-	-	-	2,299,456
29	Warehouse Extension at Burimari	2,886,788	-	-	-	-	-	-	-	2,886,788
30	Weightbridge Scale Installation at Benapole	14,718,927	-	-	-	-	-	-	-	14,718,927
31	Weightbridge Scale Installation at Bhomra	7,609,859	-	-	-	-	-	-	-	7,609,859
32	Weightbridge Scale Installation at Burimari	2,495,582	-	-	-	-	-	-	-	2,495,582
G.	Other Operating Expenses	-	-	-	-	-	-	-	-	-
1	Humalage & Cargo container	-	-	-	-	-	-	-	-	-



BANGLADESH LAND PORT AUTHORITY (BLPA)

Receipts & Payments Account

For the year ended 30 June, 2020

Sl. No.	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARY AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMIRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2019-2020
H.	Office Operating Expenses	301,343	481,270	-	-	-	-	-	-	782,613
1	National & Religious function	-	69,570	-	-	-	-	-	-	69,570
2	Tiffin Allowance	-	-	-	-	-	-	-	-	-
3	Welfare expenses	-	-	-	-	-	-	-	-	-
4	Fire Registration Fee	-	-	-	-	-	-	-	-	-
5	Subscription & Donation	-	45,000	-	-	-	-	-	-	45,000
6	Others cost	-	-	-	-	-	-	-	-	-
7	Port Day	-	366,700	-	-	-	-	-	-	366,700
	Income Adjusted sonamosjid port for Source TAX	301,343	-	-	-	-	-	-	-	301,343
8	Port Inauguration	-	-	-	-	-	-	-	-	-
I.	Investment	635,000,000	80,000,000	20,000,000	-	120,000,000	-	40,000,000	10,000,000	905,000,000
1	FDR	635,000,000	80,000,000	20,000,000	-	120,000,000	-	40,000,000	10,000,000	905,000,000
2	FDR Interest	-	-	-	-	-	-	-	-	-
J.	Liabilities & Other Payments	9,354,194	-	-	-	-	-	-	-	9,354,194
1	Car Loan Installment (for salary deduct)	953,117	-	-	-	-	-	-	-	953,117
2	Glass bill (for salary deduct)	3,900	-	-	-	-	-	-	-	3,900
3	GPF prasion (for salary deduct)	1,433,500	-	-	-	-	-	-	-	1,433,500
4	GPF Loan prasion (for salary deduct)	-	-	-	-	-	-	-	-	-
5	Group Insurance (for salary deduct)	8,400	-	-	-	-	-	-	-	8,400
6	House Rent Prasion (for salary deduct)	145,930	-	-	-	-	-	-	-	145,930
7	Municipal TAX Prasion (for salary deduct)	40	-	-	-	-	-	-	-	40
8	Water & sweatarage prasion (for salary deduct)	240	-	-	-	-	-	-	-	240
9	Welfare Fund prasion (for salary deduct)	12,550	-	-	-	-	-	-	-	12,550
10	GPF BSBK (for salary deduct)	6,184,351	-	-	-	-	-	-	-	6,184,351
11	Income TAX BSBK & Prasion (for salary deduct)	208,662	-	-	-	-	-	-	-	208,662
12	Revenue Stamp deduction	-	-	-	-	-	-	-	-	-
13	Prime Minister Fund	178,428	-	-	-	-	-	-	-	178,428
14	VAT Received from Auction	124,855	-	-	-	-	-	-	-	124,855
15	TAX Received from Auction	99,005	-	-	-	-	-	-	-	99,005
16	Income Adjusted sonamosjid port for Source TAX	-	-	-	-	-	-	-	-	-
17	Repair Vat & Tax payment	-	-	-	-	-	-	-	-	-
18	Electric bill deduction Adjusted	1,216	-	-	-	-	-	-	-	1,216



BANGLADESH LAND PORT AUTHORITY (BLPA)

Receipts & Payments Account
For the year ended 30 June, 2020

Sl. No.	PARTICULARS	HEAD OFFICE AMOUNT (TK.)	BENAPOLE AMOUNT (TK.)	BURIMARY AMOUNT (TK.)	AKHAWARA AMOUNT (TK.)	BHOMRA AMOUNT (TK.)	NAKUGAON AMOUNT (TK.)	TAMABIL AMOUNT (TK.)	SONAHAT AMOUNT (TK.)	TOTAL AMOUNT (TK.) 2019-2020
L.	Advance Payment	377,858,646	-	-	-	-	-	-	-	377,858,646
1	Advance Income Tax Payment	100,000,000	-	-	-	-	-	-	-	100,000,000
2	Advance Payment	2,084,626	-	-	-	-	-	-	-	2,084,626
3	Loan paid to project	275,774,020	-	-	-	-	-	-	-	275,774,020
M.	Deduction Payment / Refund	12,013,737	-	-	-	-	-	-	-	12,013,737
1	Security deposit (Back)	12,013,737	-	-	-	-	-	-	-	12,013,737
2	Tax Paid with AIT	-	-	-	-	-	-	-	-	-
3	Income tax paid	-	-	-	-	-	-	-	-	-
4	Source TAX Paid	-	-	-	-	-	-	-	-	-
	Total Expenses This Year	2,061,739,727	883,780,332	500,217,472	1,150	205,414,838	6,008,096	135,081,694	20,019,333	3,812,262,641
N.	Closing Balance	143,583,904	89,039,827	10,756,233	5,023,156	81,959,254	5,072,157	3,863,978	15,049,676	354,348,185
1	Cash in Hand	-	-	-	-	-	-	-	-	-
2	Cash at Bank	143,583,904	89,039,827	10,756,233	5,023,156	81,959,254	5,072,157	3,863,978	15,049,676	354,348,185
	Total	2,205,323,630	972,820,158	510,973,705	5,024,306	287,374,092	11,080,253	138,945,672	35,069,009	4,166,610,826

05/03/23
Director Accounts
Md. Sadequr Rahman
Deputy Secretary
Director (Accounts)
Bangladesh Land Port Authority
Ministry of Shipping

Director Audit
Md. Sadequr Rahman
Deputy Secretary
Director (Audit)
Bangladesh Land Port Authority
Ministry of Shipping



BANGLADESH LAND PORT AUTHORITY (BLPA)

Notes to the Financial Statements
As at and for the year ended 30 June, 2020

1.00 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. There are 24 land ports under Bangladesh Land Ports Authority till FY 2019-20. Of the declared land ports, namely Benapole, Sonamasjid, Hili, Teknaf, Bibibazar, Bangla Bandha, Birol, Burimari, Tamabil, Akhawara, Bhomra, Darshana, Belonia, Nakugaon, Ramgarh, Gobrakura-Koraituli, Sonahat, Tagamukh, Chilahati, Daulatgonj, Sheola, Dhanua-Kamalpur, Balla and Bholagonj. These ports are under the administrative control of the Bangladesh Land Ports Authority. At present out of 24 land ports, 5 land ports such as Bangla Bandha, Sonamasjid, Hili, Teknaf, and Bibibazar are being operating by Private Port Operators. 7 land ports such as Benapole, Burimari, Akhawara, Bhomra, Tamabil, Nakugaon and Sonahat are being directly operating by BLPA. Rest of the 12 land ports are under construction for development. It is to be noted that under the Motor Vehicle Agreement (BBIN MVA) between Bangladesh, India, Nepal and Bhutan, trade with neighboring countries by land will increase in the near future as well as the amount and majority of government revenue will increase.

- | | |
|---|--|
| 1. Benapole, Sharsha Jessore | 13. Birol, Dinajpur |
| 2. Burimari, Patgram, Lalmonirhat | 14. Belonia, Feni |
| 3. Akhaura, Brahmanbaria | 15. Gobrakura – Karaitali, Haluaghat, Mymensingh |
| 4. Tamabil, Gowinghat, Sylhet | 16. Dhanuakamalpur, Bokshigonj, Jamalpur |
| 5. Bhomra, Sadar Upazila, Satkhira | 17. Sheola, Bianibazar, Sylhet |
| 6. Nakugaon, Nalitabari, Sherpur | 18. Balla, Chunar Ghat, Hobiganj |
| 7. Sonahat, Bhurungamari, Kurigram | 19. Darshana, Damurhuda, Chuadanga |
| 8. Sonamasjid, Shibganj, Chapai Nawabganj | 20. Ramgarh, Khagrachhari |
| 9. Hili, Hakimpur, Dinajpur | 21. Tegamukh, Barkal, Rangamati |
| 10. Banglabandha, Tetulia, Panchagarh | 22. Chilahati, Domar, Nilphamari |
| 11. Teknaf, Cox's Bazar | 23. Daulatganj, Jibon Nagar, Chuadanga |
| 12. Bibibazar, Sadar Upazila, Cumilla | 24. Bholagonj, Companygonj, Sylhet |

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.

2.00 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 government.
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.

BANGLADESH LAND PORT AUTHORITY (BLPA)

Notes to the Financial Statements
As at and for the year ended 30 June, 2020

3.00 SIGNIFICANT OF ACCOUNTING POLICIES:

I. ACCOUNTING BASIS AND PREPARATION OF FINANCIAL STATEMENTS.

The Financial Statements have been prepared in accordance with the International Accounting Standard (IAS) 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 (%)
1. Building and Structure	5%
2. Boundary Wall	10%
3. Roads and Drain	10%
4. Machine and Equipment	15%
5. Electrical Equipment	20%
6. Fire Hydrant	7.5%
7. Intercom, Telephone, Internet and mobile	15%
8. Office Equipment	15%
9. Furniture and Fixture	10%
10. Vehicle	15%
11. Computer	20%
12. Interior Dimension	15%
13. Ware House	5%
14. Fire Extinguisher	15%
15. Both Room and Latrine	10%
16. Barrack	10%
17. Open stake Yard	10%
18. Truck Terminal	10%
19. Weighting Scale	20%
20. Transformer	20%
21. Jetty Poltun	10%
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.

BANGLADESH LAND PORT AUTHORITY (BLPA)

Notes to the Financial Statements

For the year ended 30 June, 2020

Notes	Particulars	Amount in Taka	
		30-June-2020	30-June-2019
4.00 Property, Plant & Equipment:			
	At Cost:		
	Opening Balance	1,618,777,200	1,492,923,323
	Add: Addition during the year	133,764,251	144,755,863
	Less: Adjustment during the year	5,785,204	18,901,986
		1,746,756,248	1,618,777,200
	Accumulated Depreciation:		
	Opening Balance	581,165,969	541,981,436
	Add: Depreciation Charged during the year	49,437,588	39,184,533
	Less: Adjustment during the year	4,677,480	-
		625,926,077	581,165,969
	Closing Balance at WDV	1,120,830,170	1,037,611,231
	The details of Property, Plant & Equipment have been given in Schedule-A		
5.00 Investment in FDR			
	Opening Balance	3,494,089,012	2,740,121,063
	Add: Addition during the year	905,000,000	1,015,000,000
	Add: Interest during the year	249,226,286	154,424,095
		4,648,315,297	3,909,545,158
	Less: Encashment of FDR	633,300,612	391,976,512
	Less: Encashment of Interest on FDR	46,578,691	23,479,634
	Less: TDS of Interest on FDR	24,633,482	-
	Less: Excise Duty on FDR	2,753,940	-
	Closing Balance	3,941,048,573	3,494,089,012
6.00 Advances, Deposits and Prepayments			
	Opening Balance	8,421,391	7,907,092
	Add: Payment during this year	2,084,626	2,442,462
		10,506,017	10,349,554
	Less: Adjustment during the year	1,958,725	1,761,328
	Less: Realized during this year	-	166,835
	Closing Balance	8,547,292	8,421,391
7.00 Loan to Various Project			
	Opening Balance	286,743,168	-
	Add: Payment during this year		
	Total project	275,774,020	27,781,782
	Benapole port Vehicle terminal project	-	261,201,555
	Add: Prior year adjustment from land & land development (Tamabil)	795,324	18,901,986
		563,312,511	307,885,323
	Less: Adjustment during the year		
	Less: Realized during this year		
	Balla loan recovery	300,000	2,240,170
	Belonia loan recovery	25,541,612	-
	Dhanua loan recovery	2,600,000	-
	Govrakura loan recovery	14,200,000	-
	Tamabil project	795,324	18,901,986
		43,436,936	21,142,156
	Closing Balance	519,875,575	286,743,168

Notes	Particulars	Amount in Taka	
		30-June-2020	30-June-2019
8.00 Trade and Other Receivables			
	8.01	30,381,098	33,739,295
Sonamasjid Port	8.02	15,710,906	16,124,790
Panama Hill Port	8.03	4,450,488	5,520,250
United Land Port -Tacknaf	8.04	7,700,974	4,002,696
Bibir Bazar Land Port	8.05	2,015,547	4,997,559
Bangla Bandha - Panchagar		<u>60,259,013</u>	<u>64,384,590</u>
8.01 Sonamasjid Port		33,739,295	33,421,317
Opening Balance		27,352,569	37,696,081
Add: Income during this year		<u>61,091,864</u>	<u>71,117,398</u>
		28,337,766	35,005,103
Less: Received during this year		<u>2,373,000</u>	<u>2,373,000</u>
Less: Income Adjustment during this year		<u>30,381,098</u>	<u>33,739,295</u>
Closing Balance			
8.02 Panama Hill Port		16,124,790	18,120,439
Opening Balance		79,298,249	70,858,281
Add: Income during this year		<u>95,423,039</u>	<u>88,978,720</u>
		1,425,000	1,425,000
Less: Income Adjustment during this year		<u>78,287,133</u>	<u>71,428,930</u>
Less: Received during this year		<u>15,710,906</u>	<u>16,124,790</u>
Closing Balance			
8.03 United Land Port -Tacknaf		5,520,250	5,066,105
Opening Balance		68,094,671	37,892,862
Add: Income during this year		<u>73,614,921</u>	<u>42,958,967</u>
		69,164,433	37,438,717
Less: Income Adjustment during this year		<u>4,450,488</u>	<u>5,520,250</u>
Less: Received during this year			
Closing Balance			
8.04 Bibir Bazar Land Port		4,002,696	3,334,871
Opening Balance		3,829,763	860,373
Add: Income during this year		<u>7,832,459</u>	<u>4,195,244</u>
		131,485	192,548
Less: Income Adjustment during this year		<u>7,700,974</u>	<u>4,002,696</u>
Less: Received during this year			
Closing Balance			
8.05 Bangla Bandha - Panchagar		4,997,559	1,979,580
Opening Balance		23,771,860	32,014,302
Add: Income during this year		<u>28,769,419</u>	<u>33,993,882</u>
		362,500	362,500
Less: Income Adjustment during this year		<u>26,391,372</u>	<u>28,633,823</u>
Less: Received during this year		<u>2,015,547</u>	<u>4,997,559</u>
Closing Balance			
9.00 Advance Income Tax		581,800,000	481,800,000
Opening Balance		100,000,000	100,000,000
Add: Payment during this year		<u>681,800,000</u>	<u>581,800,000</u>
		681,800,000	581,800,000
Less: Adjustment during the year		<u>681,800,000</u>	<u>581,800,000</u>
Closing Balance			
10.00 Cash and Cash Equivalents:			
Cash in Hand	10.01	354,348,185	173,425,052
Cash at Bank	10.02	<u>354,348,185</u>	<u>173,425,052</u>

Notes	Particulars	Amount in Taka	
		30-June-2020	30-June-2019
10.01	Cash in Hand:		
	Head Office	-	-
	Benapole	-	-
	Burimary	-	-
	Akhawara	-	-
	Bhomra	-	-
	Nakugaon	-	-
	Tamabil	-	-
	Sonahat	-	-
		<u>-</u>	<u>-</u>
10.02	Cash at Bank:		
	Head Office:	143,583,904	83,039,996
	1. Janata Bank (Bangla Motor Branch-Dhaka) STD-196	93,124,165	50,100,699
	2. Sonali Bank (Karwan Bazar Branch-Dhaka)-STD-778/641	30,828,058	19,466,029
	3. Sonali Bank (Comilla Corporate Branch-Comilla)-SND-737	1,350,092	1,179,121
	4. Janata Bank (Bangla Motor Branch-Dhaka) -CD-16637	-	-
	5. Sonali Bank (Karwan Bazar Branch-Dhaka)-CD-2030/2038	2,302	2,302
	6. Sonali Bank (Sonamasjid Branch-Chapinawabgonj)-STD-0067	12,300,449	11,152,071
	7. Sonali Bank (Hakimpur Branch-Dinajpur) SND-0076	5,967,927	1,128,863
	8. Jumuna Bank (Gulshan Branch-Dhaka)-STD- 420	1,742	1,742
	9. NCC Bank (Motejeef Branch-Dhaka)-SND-006/895	9,168	9,168
		89,039,827	32,555,030
	Benapole:		
	1. Janata Bank (Benapole Branch-Jessore)-CD-652/2	717	717
	1. Sonali Bank (Benapole Branch-Jessore)-CD-1308	6,533,284	12,952,956
	2. Janata Bank (Benapole Branch-Jessore)-STD-05/54	82,505,825	19,601,357
		10,756,233	28,329,972
	Burimary:		
	1. Janata Bank (Burimary Branch-Lalmonirhat)-SND-10	10,756,233	28,329,972
		5,023,156	1,938,168
	Akhawara:		
	1. Sonali Bank (Akhawara Branch-B.Baria)-SND-0828	5,023,156	1,938,168
		81,959,254	6,643,370
	Bhomra:		
	1. Sonali Bank Ltd. (Bhomra Branch)-SND-002	81,959,254	6,643,370
		5,072,157	1,860,253
	Nakugaon:		
	1. Sonali Bank Ltd. (Nalatabari Sherpur Branch)-SND-0056	5,072,157	1,860,253
		3,863,978	13,707,133
	Tamabil:		
	1. Agrani Bank Ltd. (Tamabil Branch)-A/C No. 1063632	3,863,978	13,707,133
		15,049,676	5,351,131
	Sonahat:		
	1. Janata Bank (Burungamari Branch)-SND-36531	15,049,676	5,351,131
		354,348,185	173,425,052
11.00	Fund Account:		
	Opening Balance	274,187,504	274,187,504
	Add: Received during this year	-	-
		274,187,504	274,187,504
	Less: Refund during the year	-	-
	Closing Balance	274,187,504	274,187,504
12.00	Government Equity Fund:		
	Opening Balance	1,658,981	1,658,981
	Add: Received during this year	-	-
		1,658,981	1,658,981
	Less: Refund during the year	-	-
	Closing Balance	1,658,981	1,658,981
13.00	Government Loan:		
	Opening Balance	50,000,000	50,000,000
	Add: Received during this year	-	-
		50,000,000	50,000,000
	Less: Refund during the year	-	-
	Closing Balance	50,000,000	50,000,000

Notes	Particulars	Amount in Taka	
		30-June-2020	30-June-2019
14.00 Government Grants:			
	Opening Balance	103,615,815	103,615,815
	Add: Received during this year	-	-
		<u>103,615,815</u>	<u>103,615,815</u>
	Less: Refund during the year	-	-
	Closing Balance	<u>103,615,815</u>	<u>103,615,815</u>
15.00 Security Fund			
	Opening Balance	57,265,500	61,426,000
	Add: Received during this year	-	-
		<u>57,265,500</u>	<u>61,426,000</u>
	Less: Refund during the year	4,160,500	4,160,500
	Closing Balance	<u>53,105,000</u>	<u>57,265,500</u>
15.01 Sonamasjid Port			
	Opening Balance	26,103,000	28,476,000
	Add: Addition during this year	-	-
		<u>26,103,000</u>	<u>28,476,000</u>
	Less: Liquidity Damage	-	-
	Less: Advance return during this year (Adjustment)	2,373,000	2,373,000
	Closing Balance	<u>23,730,000</u>	<u>26,103,000</u>
15.02 Panama Hill Port			
	Opening Balance	21,375,000	22,800,000
	Add: Addition during this year	-	-
		<u>21,375,000</u>	<u>22,800,000</u>
	Less: Advance return during this year (Adjustment)	1,425,000	1,425,000
	Closing Balance	<u>19,950,000</u>	<u>21,375,000</u>
15.03 Bangla Bandha - Panchagar			
	Opening Balance	3,987,500	4,350,000
	Add: Addition during this year	-	-
		<u>3,987,500</u>	<u>4,350,000</u>
	Less: Advance return during this year (Adjustment)	362,500	362,500
	Closing Balance	<u>3,625,000</u>	<u>3,987,500</u>
15.04 Bibir Bazar Land Port			
	Opening Balance	5,800,000	5,800,000
	Add: Addition during this year	-	-
		<u>5,800,000</u>	<u>5,800,000</u>
	Less: Advance return during this year (Adjustment)	-	-
	Closing Balance	<u>5,800,000</u>	<u>5,800,000</u>
16.00 Reserve & Surplus:			
	Opening Balance	4,065,657,579	3,050,100,821
	Add: Excess of Income over Expenditure	824,914,694	1,015,556,758
		<u>4,890,572,273</u>	<u>4,065,657,579</u>
	Less: Prior year adjustment	-	-
	Closing Balance	<u>4,890,572,273</u>	<u>4,065,657,579</u>
17.00 Liabilities for Expenses:			
	Opening Balance	25,124,745	31,095,157
	Add: Provision during this year	111,263	30,020,633
	Add: Salary deduction & others received	14,248,866	-
		<u>39,484,874</u>	<u>61,115,790</u>
	Less: Prior year's payment during this year	29,865,772	28,234,508
	Less: Salary deduction & others payments	9,352,978	7,756,537
	Closing Balance	<u>266,124</u>	<u>25,124,745</u>

Notes	Particulars	Amount in Taka	
		30-June-2020	30-June-2019
18.00	Liabilities for Other Finance		
	Opening Balance	12,188,640.00	2,395,269
	Add: Addition during the year	15,098,765	16,560,797
		27,287,404.96	18,956,066
	Less: Adjustment during the year	12,013,737	6,767,426
	Liabilities for security deposit from bill	15,273,667.96	12,188,640
	Add: Closing Balance of VAT Account	-	-
	Add: Closing Balance of TAX Account	-	-
	Closing Balance	15,273,667.96	12,188,640
	Details Breakup of Liabilities for Other Finance:		
	Security deposit	18.01 15,273,668	12,188,640
	VAT Account	18.02 -	-
	Tax Account	18.03 -	-
		15,273,668	12,188,640
18.01	Security deposit:		
	Opening Balance	12,188,640	2,395,269
	Add: Addition during this year	15,098,765	16,560,797
		27,287,405	18,956,066
	Less: Adjustment during the year	12,013,737	6,767,426
	Closing Balance	15,273,668	12,188,640
18.02	VAT Account:		
	Opening Balance	-	-
	Add: Addition during this year	40,521,336	35,701,957
		40,521,336	35,701,957
	Less: Adjustment during the year	40,521,336	35,701,957
	Closing Balance	-	-
18.03	Tax Account:		
	Opening Balance	-	-
	Add: Addition during this year	25,029,741	35,089,111
		25,029,741	35,089,111
	Less: Adjustment during the year	25,029,741	35,089,111
	Closing Balance	-	-
19.00	Provision for Income Tax:		
	Opening Balance	1,056,775,678	718,256,759
	Add: Provision during this year	19.01 241,253,765	338,518,919
		1,298,029,443	1,056,775,678
	Less: Adjustment during the year	-	-
	Closing Balance	1,298,029,443	1,056,775,678
19.01	Provision during this year:		
	Net profit before tax	1066168459	1,354,075,677
	Provision for Income tax @ 25% on net Profit	266,542,115	338,518,919
		266,542,115	338,518,919
	Less: Tax deducted at source:		
	Tax deducted of Interest on FDR investment	25,288,350	-
	Tax deducted at source from bank interest	-	-
	Closing Balance	241,253,765	338,518,919



Note 17(i)
Details of Provision made during the year as follows:

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) 2019-20
1. Electricity and Water	-	-	-	-	-	-	-	-	-
2. Petrol and Mobil	-	-	-	-	-	-	-	-	-
3. Salary and Allowances	-	-	-	-	-	-	-	-	-
4. Paper, Book & Periodicals	-	-	-	-	-	-	-	-	-
5. Head Office Rent	-	-	-	-	-	-	-	-	-
6. Conveyance	-	-	-	-	-	-	-	-	-
7. Overtime	-	-	-	-	-	-	-	-	-
8. Equipment Rent	-	-	-	-	-	-	-	-	-
9. Postage & Cable / Telephone	-	-	-	-	-	-	-	-	-
10. Hamalage and Cargo Container	-	-	-	-	-	-	-	-	-
11. Night allowances	-	-	-	-	-	-	-	-	-
12. Telephone and Trunkcall	-	-	-	-	-	-	-	-	-
13. Sweeping and Cleaning	-	-	-	-	-	-	-	-	-
14. Police, Anser & Private security	-	-	-	-	-	-	-	-	-
15. No work No Pay	-	-	-	-	-	-	-	-	-
16. Labor handling	-	-	-	-	-	-	-	-	-
17. Audit fee payables	111,263	-	-	-	-	-	-	-	111,263
Total	111,263	-	-	-	-	-	-	-	111,263

Note 17(ii)
Salary deduction & others receipts has been shown in the following tables head wise:

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) 2019-2020
Car Loan Instalment (for salary deduct)	850,037.00	-	-	-	-	-	-	-	850,037.00
Gas bill (for salary deduct)	3,900.00	-	-	-	-	-	-	-	3,900.00
GPF prasion (for salary deduct)	1,433,500.00	-	-	-	-	-	-	-	1,433,500.00
GPF Loan prasion (for salary deduct)	103,080.00	-	-	-	-	-	-	-	103,080.00
Group Insurance (for salary deduct)	8,400.00	-	-	-	-	-	-	-	8,400.00
House Rent Prasion (for salary deduct)	174,969.00	-	-	-	-	-	-	-	174,969.00
Municipal TAX Prasion (for salary deduct)	40.00	-	-	-	-	-	-	-	40.00
Water & sweetrage prasion (for salary deduct)	240.00	-	-	-	-	-	-	-	240.00
Welfare Fund prasion (for salary deduct)	12,550.00	-	-	-	-	-	-	-	12,550.00
GPF BSEBK (for salary deduct)	3,040,985.00	7,873,085.00	-	-	-	-	-	-	10,914,070.00



Income TAX, BSBK & Prasion (for salary deduct)	322,962.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	322,962.00
Revenue Stamp deduction	22,830.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,830.00
Prime Minister Fund	111,145.00	67,283.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	178,428.00
VAT Received from Auction	124,855.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124,855.00
TAX Received from Auction	99,005.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99,005.00
Advance Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel cost return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salary Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training fee Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Garage Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salary deduction for payments (GPF of HO)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	6,308,498.00	7,940,368.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,248,866.00

Note 17(iii)

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

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugason	Tamabil	Sonabat	Total (Tk.) 2019-2020
Car Loan Installment (for salary deduct)	953,117	-	-	-	-	-	-	-	953,117
Gas bill (for salary deduct)	3,900	-	-	-	-	-	-	-	3,900
GPF prasion (for salary deduct)	1,433,500	-	-	-	-	-	-	-	1,433,500
GPF Loan prasion (for salary deduct)	-	-	-	-	-	-	-	-	-
Group Insurance (for salary deduct)	8,400	-	-	-	-	-	-	-	8,400
House Rent Prasion (for salary deduct)	145,930	-	-	-	-	-	-	-	145,930
Municipal TAX Prasion (for salary deduct)	40	-	-	-	-	-	-	-	40
Water & sweilage prasion (for salary deduct)	240	-	-	-	-	-	-	-	240
Welfare Fund prasion (for salary deduct)	12,550	-	-	-	-	-	-	-	12,550
GPF BSBK (for salary deduct)	6,184,351	-	-	-	-	-	-	-	6,184,351
Income TAX, BSBK & Prasion (for salary deduct)	208,662	-	-	-	-	-	-	-	208,662
Revenue Stamp deduction	-	-	-	-	-	-	-	-	-
Prime Minister Fund	178,428	-	-	-	-	-	-	-	178,428
VAT Received from Auction	124,855	-	-	-	-	-	-	-	124,855
TAX Received from Auction	99,005	-	-	-	-	-	-	-	99,005
Income Adjusted sonamosjid port for Source TAX	-	-	-	-	-	-	-	-	-
Repair Vat & Tax payment	-	-	-	-	-	-	-	-	-
Electric bill deduction Adjusted	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-
Total	9,352,978	-	-	-	-	-	-	-	9,352,978



Note: 20
Operating Income

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) June 30, 2020
Total Revenue	-	829,711,984	482,543,757	3,086,138	194,938,604	9,140,195	124,553,500	29,483,676	1,673,457,854
Sonamosjid Port	24,352,569	-	-	-	-	-	-	-	24,352,569
Hili Port	77,873,249	-	-	-	-	-	-	-	77,873,249
Bibir Bazar Land Port	3,164,763	-	-	-	-	-	-	-	3,164,763
Banglabandha Port	23,271,860	-	-	-	-	-	-	-	23,271,860
Teknaf Port	67,094,671	-	-	-	-	-	-	-	67,094,671
Others income	-	-	-	-	-	-	-	-	-
Total	195,757,112	829,711,984	482,543,757	3,086,138	194,938,604	9,140,195	124,553,500	29,483,676	1,869,214,966

Note: BS - 21

Non-Operating Income

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) June 30, 2020
Bank Interest	5,697,367	-	-	-	-	79,805	685,039	234,202	6,696,413
FDR Interest	165,239,928	54,053,276	1,744,827	-	26,088,254	-	1,800,000	300,000	249,226,286
Sale of Auction	942,310	-	-	-	-	-	-	-	942,310
Tender Schedule	128,021	-	-	-	-	-	-	-	128,021
Fixed Royalty (Sonamosjid)	3,000,000	-	-	-	-	-	-	-	3,000,000
Fixed Royalty (Hili)	1,425,000	-	-	-	-	-	-	-	1,425,000
Fixed Royalty (Teknaf)	1,000,000	-	-	-	-	-	-	-	1,000,000
Fixed Royalty (Bibir Bazar)	665,000	-	-	-	-	-	-	-	665,000
Fixed Royalty (Banglabandha)	500,000	-	-	-	-	-	-	-	500,000
Misce. Income	813,630	-	99,976	-	1,027,147	-	-	-	1,940,753
Lease Income	-	-	-	-	-	-	-	-	-
Electric bill deduction BSBK	49,942	-	-	-	-	-	-	-	49,942
House rent deduction BSBK	152,744	-	-	-	-	-	-	-	152,744
Water deduction Bsbk	51	-	-	-	-	-	-	-	51
Car Facility deduction from salary Bsbk+Prasion	38,548	-	-	-	-	-	-	-	38,548
Generator fuel cost deduction bsbk	3,252	-	-	-	-	-	-	-	3,252
Service Demerage	-	-	-	-	-	-	-	-	-
Gain on sale of vehicle	1,298,600	-	-	-	-	-	-	-	1,298,600
Sub-Total	180,954,393	54,053,276	1,844,804	-	27,115,401	79,805	2,485,039	534,202	267,066,920



Note: BS - 20(i)
Receipts (Others)

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhokra	Nakugaton	Tamabil	Sonahat	Total (Tk.) June 30, 2020
Car Loan Installment (for salary deduct)	850,037	-	-	-	-	-	-	-	850,037
Gas bill (for salary deduct)	3,900	-	-	-	-	-	-	-	3,900
GPF prasion (for salary deduct)	1,433,500	-	-	-	-	-	-	-	1,433,500
GPF Loan prasion (for salary deduct)	103,080	-	-	-	-	-	-	-	103,080
Group Insurance (for salary deduct)	8,400	-	-	-	-	-	-	-	8,400
House Rent Prasion (for salary deduct)	174,969	-	-	-	-	-	-	-	174,969
Municipal TAX Prasion (for salary deduct)	40	-	-	-	-	-	-	-	40
Water & sweaurage prasion (for salary deduct)	240	-	-	-	-	-	-	-	240
Welfare Fund prasion (for salary deduct)	12,550	-	-	-	-	-	-	-	12,550
GPF BSBK (for salary deduct)	3,040,985	-	-	-	-	-	-	-	3,040,985
Income TAX BSBK& Prasion (for salary deduct)	322,962	-	-	-	-	-	-	-	322,962
Revenue Stamp deduction	22,830	-	-	-	-	-	-	-	22,830
Prime Minister Fund	111,145	-	-	-	-	-	-	-	111,145
VAT Received from Auction	124,855	-	-	-	-	-	-	-	124,855
TAX Received from Auction	99,005	-	-	-	-	-	-	-	99,005
Advance Return	-	-	-	-	-	-	-	-	-
Fuel cost return	-	-	-	-	-	-	-	-	-
Salary Return	-	-	-	-	-	-	-	-	-
Training fee Return	-	-	-	-	-	-	-	-	-
Unknown Figure	-	-	-	-	-	-	-	-	-
Sub-Total	6,308,498	-	-	-	-	-	-	-	6,308,498
Total	187,262,891	54,053,276	1,844,804	-	27,115,401	79,805	2,485,039	534,202	273,375,418

Note: 21 (i)

Profit on disposal of Property, Plant & Equipment

Proceed from sale of vehicles

Carrying value of disposed vehicles

1,611,000.00

(312,400.00)

1,298,600.00



Note: 22

Operating Expenses

Particulars	Payment						Provision						Total					
	Head Office	Benapole	Burimari	Akhawara	Ithama	Nakugan	Tamabil	Sonahat	Head Office	Benapole	Burimari	Akhawara	Ithama	Nakugan	Tamabil	Sonahat	Total (Tk.) June 30, 2020	
Water & Electricity (HO)	582,187	5,671,382	-	-	-	-	-	-	-	582,187	5,671,382	-	-	-	-	-	6,253,569	
Water & Electricity (Burimari)	395,545	-	-	-	-	-	-	-	-	395,545	-	-	-	-	-	-	395,545	
Water & Electricity (Akhawara)	128,198	-	-	-	-	-	-	-	-	128,198	-	-	-	-	-	-	128,198	
Water & Electricity (Ithama)	-	-	-	1,464,365	-	-	-	-	-	-	-	-	1,464,365	-	-	-	1,464,365	
Water & Electricity (Nakugan)	180,043	-	-	-	-	-	-	-	-	180,043	-	-	-	-	-	-	180,043	
Water & Electricity (Tamabil)	251,481	-	-	-	-	-	-	-	-	251,481	-	-	-	-	-	-	251,481	
Water & Electricity (Sonahat)	300,000	-	-	-	-	-	-	-	-	300,000	-	-	-	-	-	-	300,000	
CNG, Petrol & Mobil	1,226,563	426,468	-	-	-	-	-	-	-	1,226,563	426,468	-	-	-	-	-	2,153,433	
Printing & Stationery (Benapole)	883,521	-	-	-	144,193	-	-	-	-	883,521	-	144,193	-	-	-	-	1,271,562	
Printing & Stationery (Tamabil)	328,594	-	-	-	-	-	-	-	-	328,594	-	-	-	-	-	-	1,218,000	
Printing & Stationery (Burimari)	114,820	-	-	-	-	-	-	-	-	114,820	-	-	-	-	-	-	104,020	
Printing & Stationery (Akhawara)	38,462,826	62,369,561	-	-	-	-	-	-	1,869,500	40,133,330	62,369,561	-	-	-	-	-	102,701,827	
Printing & Stationery (Sonahat)	47,222,671	-	-	-	-	-	-	-	-	47,222,671	-	-	-	-	-	-	47,222,671	
Labour Handling Charge (Nakugan)	4,026,089	-	-	-	-	-	-	-	-	4,026,089	-	-	-	-	-	-	4,026,089	
Labour Handling Charge (Burimari)	207,624,949	-	-	-	-	-	-	-	-	207,624,949	-	-	-	-	-	-	207,624,949	
Labour Handling Charge (Ithama)	61,120,017	-	-	-	-	-	-	-	-	61,120,017	-	-	-	-	-	-	61,120,017	
Labour Handling Charge (Akhawara)	10,338,231	-	-	-	-	-	-	-	-	10,338,231	-	-	-	-	-	-	10,338,231	
Labour Handling Charge (Sonahat)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-total	374,697,596	69,679,526	-	-	1,609,558	-	-	-	1,869,500	375,967,396	69,679,526	-	-	-	-	-	447,252,479	
Less: Payment of last year provision	28,792,189	-	-	-	-	-	-	-	-	28,792,189	-	-	-	-	-	-	28,792,189	
Total	345,905,407	69,679,526	-	-	1,609,558	-	-	-	1,869,500	347,175,207	69,679,526	-	-	-	-	-	418,460,290	

Note: 23

Administrative Expenses

Particulars	Payment						Provision						Total					
	Head Office	Benapole	Burimari	Akhawara	Ithama	Nakugan	Tamabil	Sonahat	Head Office	Benapole	Burimari	Akhawara	Ithama	Nakugan	Tamabil	Sonahat	Total (Tk.) June 30, 2020	
Salary & Allowance (HO)	42,765,992	42,940,136	361,351	-	-	-	-	-	-	42,765,992	42,940,136	361,351	-	-	-	-	86,365,479	
Salary & Allowance (Benapole)	3,097,239	-	-	-	-	-	-	-	-	3,097,239	-	-	-	-	-	-	3,097,239	
Salary & Allowance (Burimari)	1,691,129	-	-	-	-	-	-	-	-	1,691,129	-	-	-	-	-	-	1,691,129	
Salary & Allowance (Akhawara)	2,251,100	-	-	-	-	-	-	-	-	2,251,100	-	-	-	-	-	-	2,251,100	
Salary & Allowance (Ithama)	1,702,714	-	-	-	-	-	-	-	-	1,702,714	-	-	-	-	-	-	1,702,714	
Salary & Allowance (Nakugan)	3,479,194	-	-	-	-	-	-	-	-	3,479,194	-	-	-	-	-	-	3,479,194	
Salary & Allowance (Tamabil)	2,680,576	-	-	-	-	-	-	-	-	2,680,576	-	-	-	-	-	-	2,680,576	
Salary & Allowance (Sonahat)	2,457,083	-	-	-	-	-	-	-	-	2,457,083	-	-	-	-	-	-	2,457,083	
Salary & Allowance (Benapole)	2,792,744	-	-	-	-	-	-	-	-	2,792,744	-	-	-	-	-	-	2,792,744	
Salary & Allowance (Burimari)	1,635,408	-	-	-	-	-	-	-	-	1,635,408	-	-	-	-	-	-	1,635,408	
Salary & Allowance (Akhawara)	333,028	-	-	-	-	-	-	-	-	333,028	-	-	-	-	-	-	333,028	
Salary & Allowance (Ithama)	2,102,323	-	-	-	-	-	-	-	-	2,102,323	-	-	-	-	-	-	2,102,323	
Salary & Allowance (Nakugan)	254,122	-	-	-	-	-	-	-	-	254,122	-	-	-	-	-	-	254,122	
Salary & Allowance (Tamabil)	300,422,440	-	-	-	-	-	-	-	-	300,422,440	-	-	-	-	-	-	300,422,440	
Salary & Allowance (Sonahat)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pension & Gratuity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	345,905,407	69,679,526	-	-	1,609,558	-	-	-	1,869,500	347,175,207	69,679,526	-	-	-	-	-	418,460,290	



Particulars	Payment										Total						
	Head Office	Bengaluru	Buarami	Ahluwara	Bhimsa	Nalagani	Tumathi	Sambal	Head Office	Bengaluru	Buarami	Ahluwara	Bhimsa	Nalagani	Tumathi	Sambal	Total (Rs.) June 30, 2020
GPF Interest	10,000,000	-	-	-	-	-	-	-	10,000,000	-	-	-	-	-	-	-	10,000,000
Appointment Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal expenses	405,850	24,355	-	-	-	-	-	-	405,850	24,355	-	-	-	-	-	-	430,205
Rent & Recreation	-	1,190,410	-	-	105,150	-	-	-	1,190,410	-	-	-	105,150	-	-	-	1,295,560
Festivals Allowance	7,143,217	4,199,160	226,930	-	311,740	-	-	-	7,143,217	4,199,160	226,930	-	311,740	-	-	-	11,881,047
Perishable household allowance	-	396,508	-	-	30,132	-	-	-	396,508	-	-	-	30,132	-	-	-	426,640
Head Office rent & Garage	9,685,965	-	-	-	-	-	-	-	9,685,965	-	-	-	-	-	-	-	9,685,965
Honourarium	427,020	-	-	-	-	-	-	-	427,020	-	-	-	-	-	-	-	427,020
Contingents Salary	761,240	1,214,000	20,230	-	-	-	-	-	761,240	1,214,000	20,230	-	-	-	-	-	1,995,470
National & Religious Festival	653,720	-	-	-	-	-	-	-	653,720	-	-	-	-	-	-	-	653,720
National & Religious Festival (Ugaram)	13,369	-	-	-	-	-	-	-	13,369	-	-	-	-	-	-	-	13,369
National & Religious Festival (Ahluwara)	3,105	-	-	-	-	-	-	-	3,105	-	-	-	-	-	-	-	3,105
Books & Paper	2,464,803	6,600	-	-	-	-	-	-	2,464,803	6,600	-	-	-	-	-	-	2,471,403
TADA (Barami)	75,376	-	-	-	-	-	-	-	75,376	-	-	-	-	-	-	-	75,376
TADA (Ahluwara)	22,449	-	-	-	-	-	-	-	22,449	-	-	-	-	-	-	-	22,449
TADA (Bhimsa)	18,225	-	-	-	153,381	-	-	-	18,225	-	-	-	153,381	-	-	-	171,606
TADA (Nalagani)	22,370	-	-	-	-	-	-	-	22,370	-	-	-	-	-	-	-	22,370
TADA (Dina Barami)	34,387	-	-	-	-	-	-	-	34,387	-	-	-	-	-	-	-	34,387
TADA (Tumathi)	12,420	-	-	-	-	-	-	-	12,420	-	-	-	-	-	-	-	12,420
TADA (Tikad)	93,381	-	-	-	-	-	-	-	93,381	-	-	-	-	-	-	-	93,381
TADA (Gommal)	19,996	-	-	-	-	-	-	-	19,996	-	-	-	-	-	-	-	19,996
TADA (Sambal)	3,716,493	114,400	-	-	-	-	-	-	3,716,493	114,400	-	-	-	-	-	-	3,830,893
Training	819,353	-	-	-	-	-	-	-	819,353	-	-	-	-	-	-	-	819,353
Advertisement	20,816	-	-	-	-	-	-	-	20,816	-	-	-	-	-	-	-	20,816
Dress & uniform of head office	166,570	-	-	-	-	-	-	-	166,570	-	-	-	-	-	-	-	166,570
Dress & uniform at Bengaluru	97,061	17,060	21,207	1,030	39,113	115	1,323	1,553	97,061	17,060	21,207	1,150	39,113	115	1,323	1,553	176,661
Bank Charge & Commission	1,896,000	551,997	14,500	-	314,943	-	36,000	14,500	1,896,000	551,997	14,500	-	314,943	-	36,000	14,500	2,827,940
Excise Duty	16,749,840	5,405,329	183,488	-	2,639,920	7,981	248,372	53,420	16,749,840	5,405,329	183,488	-	2,639,920	7,981	248,372	53,420	25,306,336
Source TAX	1,418,562	12,511,934	-	-	-	-	-	-	1,418,562	12,511,934	-	-	-	-	-	-	13,930,496
Overtime Head office	491,203	-	-	-	-	-	-	-	491,203	-	-	-	-	-	-	-	491,203
Overtime (Ahluwara)	254,698	-	-	-	-	-	-	-	254,698	-	-	-	-	-	-	-	254,698
Overtime (Bhimsa)	125,515	-	-	-	252,461	-	-	-	125,515	-	-	-	252,461	-	-	-	477,976
Overtime (Dinabara)	280,265	-	-	-	-	-	-	-	280,265	-	-	-	-	-	-	-	280,265
Overtime (Hobanghat)	784,615	-	-	-	-	-	-	-	784,615	-	-	-	-	-	-	-	784,615
Overtime (Nalagani)	306,605	-	27,667	-	-	-	-	-	306,605	27,667	-	-	-	-	-	-	334,272
Overtime (Tikad)	533,566	-	-	-	-	-	-	-	533,566	-	-	-	-	-	-	-	533,566
Overtime (Hilli Pori)	356,067	-	-	-	-	-	-	-	356,067	-	-	-	-	-	-	-	356,067
Overtime (Sambal)	965	-	-	-	-	-	-	-	965	-	-	-	-	-	-	-	965
Overtime (Gommal)	1,033,787	-	-	-	-	-	-	-	1,033,787	-	-	-	-	-	-	-	1,033,787
Overtime (Tumathi)	101,293	-	-	-	-	-	-	-	101,293	-	-	-	-	-	-	-	101,293



Particulars	Expenditure						Total										
	Head Office	Bengaluru	Burhanpur	Ahmednagar	Bhamburda	Nalagagan	Tamilnadu	Sambhal	Head Office	Bengaluru	Burhanpur	Ahmednagar	Bhamburda	Nalagagan	Tamilnadu	Sambhal	Total (Tk.) June 30, 2020
Overtime (Bihar Bazar)	305,256	-	-	-	-	-	-	-	305,256	-	-	-	-	-	-	-	305,256
Overtime (Bangladesh)	326,962	-	-	-	-	-	-	-	326,962	-	-	-	-	-	-	-	326,962
Welfare & Recreation	30,000	20,000	-	-	-	-	-	-	30,000	20,000	-	-	-	-	-	-	50,000
Conveyance (HO)	34,810	-	-	-	-	-	-	-	34,810	-	-	-	-	-	-	-	34,810
Entertainment	153,201	61,855	-	-	-	-	-	-	153,201	61,855	-	-	-	-	-	-	215,056
Entertainment (Ahaur)	20,214	-	-	-	-	-	-	-	20,214	-	-	-	-	-	-	-	20,214
Photocopy, Exp. & Computer ink	30,600	-	-	-	-	-	-	-	30,600	-	-	-	-	-	-	-	30,600
Stationery & Printing	58,239	-	-	-	-	-	-	-	58,239	-	-	-	-	-	-	-	58,239
Battery & Toner purchases	31,325	-	-	-	-	-	-	-	31,325	-	-	-	-	-	-	-	31,325
Car rent	8,475	-	-	-	-	-	-	-	8,475	-	-	-	-	-	-	-	8,475
Telephone & Trunkcall	155,628	-	-	-	-	-	-	-	155,628	-	-	-	-	-	-	-	155,628
Postage & Cable	130,175	200,088	-	02,490	-	-	-	-	130,175	200,088	-	-	02,490	-	-	-	403,263
Misc. Exp (HO)	296,404	320,078	-	-	-	-	-	-	296,404	320,078	-	-	-	-	-	-	616,482
Misc. Exp (Ahaur)	72,180	-	-	-	-	-	-	-	72,180	-	-	-	-	-	-	-	72,180
Misc. Exp (Burhanpur)	6,900	-	-	-	-	-	-	-	6,900	-	-	-	-	-	-	-	6,900
Misc. Exp (Ahaur)	136,046	-	-	-	305,911	-	-	-	136,046	-	-	-	305,911	-	-	-	305,911
Misc. Exp (Tamilnadu)	72,075	-	-	-	-	-	-	-	72,075	-	-	-	-	-	-	-	72,075
Misc. Exp (Tamilnadu)	16,712	-	-	-	-	-	-	-	16,712	-	-	-	-	-	-	-	16,712
Rest & Recreation Allowance	1,551,266	-	-	-	-	-	-	-	1,551,266	-	-	-	-	-	-	-	1,551,266
Rest & Recreation Allowance (Ahaur)	74,746	-	-	-	-	-	-	-	74,746	-	-	-	-	-	-	-	74,746
Rest & Recreation Allowance (Bangladesh)	60,000	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-	60,000
Rest & Recreation Allowance (Belonia)	48,920	-	-	-	-	-	-	-	48,920	-	-	-	-	-	-	-	48,920
Rest & Recreation Allowance (Bihar Bazar)	72,200	-	-	-	-	-	-	-	72,200	-	-	-	-	-	-	-	72,200
Rest & Recreation Allowance (Burhanpur)	187,150	-	51,100	-	-	-	-	-	187,150	51,100	-	-	-	-	-	-	238,250
Rest & Recreation Allowance (Doodhiana)	18,460	-	-	-	-	-	-	-	18,460	-	-	-	-	-	-	-	18,460
Rest & Recreation Allowance (Gerral)	22,450	-	-	-	-	-	-	-	22,450	-	-	-	-	-	-	-	22,450
Rest & Recreation Allowance (Haldia)	109,980	-	-	-	-	-	-	-	109,980	-	-	-	-	-	-	-	109,980
Rest & Recreation Allowance (Nalagagan)	38,080	-	-	-	-	-	-	-	38,080	-	-	-	-	-	-	-	38,080
Rest & Recreation Allowance (Souramogud)	84,170	-	-	-	-	-	-	-	84,170	-	-	-	-	-	-	-	84,170
Rest & Recreation Allowance (Tamilnadu)	166,390	-	-	-	-	-	-	-	166,390	-	-	-	-	-	-	-	166,390
Rest & Recreation Allowance (Tribulaf)	75,650	-	-	-	-	-	-	-	75,650	-	-	-	-	-	-	-	75,650
Fair Registration Fee	600,000	-	-	-	108,900	-	-	-	600,000	-	-	-	108,900	-	-	-	708,900
Sports & Cultural Affairs	19,000,000	-	-	-	-	-	-	-	19,000,000	-	-	-	-	-	-	-	19,000,000
Dividend / Profit	322,631	-	-	-	-	-	-	-	322,631	-	-	-	-	-	-	-	322,631
Audit Fee	335,427	-	-	-	-	-	-	-	335,427	-	-	-	-	-	-	-	335,427
Police, Armer & Private security (Ahaur)	12,022,889	30,521,935	-	-	-	-	-	-	12,022,889	30,521,935	-	-	-	-	-	-	42,544,824
Police, Armer & Private security (Bengaluru)	2,392,832	-	-	-	-	-	-	-	2,392,832	-	-	-	-	-	-	-	2,392,832
Police, Armer & Private security (Bhamburda)	1,530,148	-	-	-	-	-	-	-	1,530,148	-	-	-	-	-	-	-	1,530,148
Police, Armer & Private security (Burhanpur)	102,156	-	-	-	-	-	-	-	102,156	-	-	-	-	-	-	-	102,156
Police, Armer & Private security (Nalagagan)	593,007	-	-	-	-	-	-	-	593,007	-	-	-	-	-	-	-	593,007
Police, Armer & Private security (Sambhal)	594,237	-	-	-	-	-	-	-	594,237	-	-	-	-	-	-	-	594,237
Police, Armer & Private security (Tamilnadu)	62,830	-	-	-	-	-	-	-	62,830	-	-	-	-	-	-	-	62,830
Swearing & Chawing (Tamilnadu)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



Particulars	Payment						Total									
	Head Office	Besapale	Burmaru	Akhawara	Bhoma	Nakugara	Tamabil	Sonabat	Head Office	Business	Akhawara	Bhoma	Nakugara	Tamabil	Sonabat	Total (Taka June 30, 2020)
Sweeping & Clearing (Akhawara)	59,330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59,330
Sweeping & Clearing (Burmaru)	47,115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,115
Sweeping & Clearing (Nakugara)	31,410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,410
Sweeping & Clearing (Sonabat)	29,665	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,665
Sweeping & Clearing (Bhoma)	147,975	-	-	-	-	-	-	-	-	-	-	-	-	-	-	147,975
Sweeping & Clearing (Besapale)	-	880,018	-	-	-	-	-	-	880,018	-	-	-	-	-	-	880,018
Land Development Tax (Akhawara)	53,320	-	-	-	-	-	-	-	53,320	-	-	-	-	-	-	53,320
Land Development Tax (Tamabil)	60,000	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	60,000
Land Development Tax (Bhoma)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Development Tax (Nakugara)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Development Tax (Sonabat)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Development Tax (Head Office)	302,040	4,094,497	-	-	-	-	-	-	302,040	4,094,497	-	-	-	-	-	4,396,537
Sub-total	471,872,141	105,055,831	906,488	1,150	6,733,051	8,696	285,694	51,833	471,872,141	105,055,831	1,150	6,733,051	8,696	285,694	51,833	584,914,231
Less: Payment of last year provision	955,441	-	102,093	-	-	15,440	-	-	955,441	102,093	-	-	15,440	-	-	1,072,974
Total	470,916,700	105,055,831	804,395	1,150	6,733,051	17,353	285,694	51,833	470,916,700	105,055,831	1,150	6,733,051	17,353	285,694	51,833	583,841,257



Note: 24
Repair & Maintenance

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) June 30, 2020
Building & Structure Head office	108,044	-	-	-	-	-	-	-	108,044
Building & Structure at Tamabil	226,937	-	-	-	-	-	-	-	226,937
Building & Structure at Akhaura	17,570	-	-	-	-	-	-	-	17,570
Building & Structure at Benapole	4,091,226	130,331	-	-	-	-	-	-	4,221,557
Building & Structure at Bhomra	559,337	-	-	-	-	-	-	-	559,337
Building & Structure at Burimari	122,330	-	-	-	-	-	-	-	122,330
Building & Structure at Nakugaon	125,258	-	-	-	-	-	-	-	125,258
Repair of Car	392,360	154,330	-	-	-	-	-	-	546,690
Repair of car Vat & Tax payment	4,152	-	-	-	-	-	-	-	4,152
Office repair & maintenance (HO)	559,031	72,560	-	-	-	-	-	-	631,591
Fire Extinguisher repair & Refilling at burimari	27,576	-	-	-	-	-	-	-	27,576
Fire Extinguisher repair & Refilling at Akhaura	7,119	-	-	-	-	-	-	-	7,119
Fire Extinguisher repair & Refilling at Benapole	291,575	-	-	-	-	-	-	-	291,575
Fire Extinguisher repair & Refilling at Bhomra	68,833	-	-	-	-	-	-	-	68,833
Fire Extinguisher repair & Refilling at Nakugaon	36,180	-	-	-	-	-	-	-	36,180
Computer, Fax, Photostate & Intercom	27,715	97,914	-	-	-	-	-	-	125,629
Repair of Fire Hydrant system at Burimari	19,895	65,896	-	-	-	-	-	-	85,791
Repair of Generator at Akhaura	24,680	-	-	-	-	-	-	-	24,680
Miscellaneous Repair of Nakugaon	142,679	-	-	-	-	-	-	-	142,679
Repair of boundary wall at Burimari	4,126,440	-	-	-	-	-	-	-	4,126,440
Repair of Generator at Benapole	149,100	-	-	-	-	-	-	-	149,100
Repair of Generator at Bhomra	42,600	-	-	-	-	-	-	-	42,600
Repair of Residential building F-type	2,000,000	-	-	-	-	-	-	-	2,000,000
Repair of Weighbridge Scale at Benapole	1,204,386	-	-	-	-	-	-	-	1,204,386
Repair of Weighbridge Scale at Burimari	1,276,848	-	-	-	-	-	-	-	1,276,848
Repair of Weighbridge Scale at Bhomra	1,108,885	-	-	-	-	-	-	-	1,108,885
Repair of Weighbridge Scale at Tamabil	310,480	-	-	-	-	-	-	-	310,480
Total	17,071,236	521,031	-	-	-	-	-	-	17,592,267



Note: 25

Office Operating Expenses

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhomra	Nakugaon	Tamabil	Sonahat	Total (Tk.) June 30, 2020
National & Religious function	-	69,570	-	-	-	-	-	-	69,570
Tiffin Allowance	-	-	-	-	-	-	-	-	-
Welfare Expenses	-	-	-	-	-	-	-	-	-
Fire Registration Fee	-	-	-	-	-	-	-	-	-
Subscription & Donation	-	45,000	-	-	-	-	-	-	45,000
Others cost	-	-	-	-	-	-	-	-	-
Port Day	-	366,700	-	-	-	-	-	-	366,700
Income Adjusted sonamosjid port for Source TAX	301,343	-	-	-	-	-	-	-	301,343
Port Inauguration	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total	301,343	481,270	-	-	-	-	-	-	782,613



Note: BS - 26
Other operating Expenses

Particulars	Payment						Provision						Total						Total (Tk.) June 30, 2019								
	Head Office	Benapole	Burimari	Akhawara	Bhokra	Sonhat	Head Office	Benapole	Burimari	Akhawara	Bhokra	Sonhat	Head Office	Benapole	Burimari	Bhokra	Sonhat	Tamabil		Nakagano	Sonhat						
(Handing & Cargo) Continues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Payment of last year provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 26(i)

Total 49,437,588 31,417,953

Note: 27

Depreciation

Particulars	Head Office	Benapole	Burimari	Akhawara	Bhokra	Sonhat	Total (Tk.) 30.06.2019
Depreciation during this year	49,437,588	-	-	-	-	-	49,437,588
Balance as on 30.06.2018	49,437,588	-	-	-	-	-	49,437,588

Note: The above amount has been charged as depreciation on Property, Plant & Equipments for the year ended 2018-2019, which is given in (Annexure-A).



BANGLADESH LAND PORT AUTHORITY (BLPA)
Schedule of Property, Plant & Equipment
As at 30 June, 2020

Particulars	C O S T				D E P R E C I A T I O N				Annexure-A Written down value as on 30.06.2020	
	Balance as on 01.07.2019	Addition during the year	Prior Year Adjustment	Disposal during the year	Balance as on 30.06.2020	Rate of Dep.	Balance as on 01.07.2019	Dep. charge for the year		Adjustment for the year
Land & land Development	574,147,452	199,614	795,324	-	573,551,743	-	-	-	-	573,551,743
Building & Structure	223,376,688	-	-	-	223,376,688	5%	132,068,273	4,565,421	-	136,633,694
Boundary Wall & Gate	64,360,304	1,940,035	-	-	66,300,339	10%	40,678,945	2,465,137.64	-	43,144,083
Roads & Drain	134,345,192	5,436,493	-	-	139,781,685	10%	62,580,536	7,448,290.25	-	70,028,827
Machine & Equipment	18,225,375	-	-	-	18,225,375	15%	15,424,735	420,096	-	15,844,831
Electrical Equipment	46,335,192	1,409,865	-	-	47,745,057	20%	31,128,444	3,182,336.07	-	34,310,780
Fire Hydrant	43,576,041	-	-	-	43,576,041	7.50%	31,093,912	936,160	-	32,030,072
Intercom, Tele. & Mobile	2,279,905	-	-	-	2,279,905	15%	1,993,078	43,024	-	2,036,102
Office Equipment	1,668,379	8,464,116	-	-	10,132,495	15%	679,059	783,207	-	1,462,266
Furniture & Fixture	6,278,476	920,208	-	-	7,206,684	10%	2,875,756	386,682.39	-	3,262,438
Vehicle	28,426,077	7,900,000	-	4,989,880	31,336,197	15%	17,494,836	1,483,704	4,677,480	14,301,060
Computer, Network & Software	8,502,177	294,030	-	-	8,796,207	20%	3,412,002	1,047,438.03	-	4,459,440
Interior Dimension	6,731,499	-	-	-	6,731,499	15%	6,233,408	74,714	-	6,308,121
Ware House	70,906,227	5,762,492	-	-	76,668,719	5%	24,436,704	2,468,038	-	26,894,742
Fire Extinguisher	1,640,246	-	-	-	1,640,246	15%	1,316,259	48,598	-	1,364,857
Way Bridge Scale (Vehicle)	9,248,136	28,058,951	-	-	37,307,087	10%	4,069,792	1,920,781.99	-	5,990,574
Bath Room & Latrine	14,454,125	2,492,000	-	-	16,946,125	10%	5,160,195	1,053,993.07	-	6,214,188
Barrack	26,239,464	19,016,625	-	-	45,256,089	10%	7,053,844	2,869,393.22	-	9,923,237
Open Stake Yard	175,920,363	50,323,452	-	-	226,243,815	10%	48,034,554	15,304,753.48	-	63,339,308
Passenger & Truck Terminal	8,634,685	15,000	-	-	8,649,685	10%	3,236,050	540,613.48	-	3,776,664
Weighting Scale	7,095,404	-	-	-	7,095,404	20%	6,335,813	151,918	-	6,487,731
Transformer	4,227,548	-	-	-	4,227,548	20%	1,863,411	472,827	-	2,336,239
Jetty Pollum	804,726	-	-	-	804,726	10%	682,211	12,252	-	694,462
CC TV	466,569	-	-	-	466,569	20%	435,991	6,116	-	442,107
Development Work & Cons	138,961,003	1,523,370	-	-	140,484,373	20%	131,407,801	1,662,977.54	-	133,070,778
Palisading work	487,193	-	-	-	487,193	20%	385,022	20,434	-	405,456
Observation tower	643,663	-	-	-	643,663	20%	508,677	26,997	-	535,674
Automation Consultancy	795,088	-	-	-	795,088	20%	586,660	41,686	-	628,346
Total as at 30 June, 2020	1,618,777,200	133,764,251	795,324	4,989,880	1,746,756,248		581,165,969	49,437,588	4,677,480	625,926,077
Total as at 30 June, 2019	1,492,923,323	144,755,863	-	18,901,986	1,618,777,200		541,981,436	39,184,533	-	581,165,969
										1,037,611,231

