

**KARNAPHULI GAS DISTRIBUTION COMPANY
LIMITED**

**AUDITOR'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**



শফিক বসাক এন্ড কোং
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CHARTERED ACCOUNTANTS

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Ref. No-SB-CTG-1-30/2605/2022

Dated 01 OCT 2022

INDEPENDENT AUDITOR'S REPORT
TO THE SHAREHOLDERS OF
KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the Financial Statements of **Karnaphuli Gas Distribution Company Limited** ("the Company"), which comprise the Statement of Financial Position as at 30th June, 2022 and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the **Basis for Qualified Opinion** section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the company as at 30th June, 2022 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

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

- i. The company has recognized Property, plant and equipment in the financial statement at its cost value instead of written down value and the accumulated depreciation were transferred to Depreciation Fund. As per IAS 16: paragraph 29 the company is supposed to follow Cost Model (paragraph 30) or Revaluation Model (paragraph 31) in presenting Property, plant and equipment. But the company has failed to comply para 30 of IAS 16.
- ii. Impairment test for property, plant and equipment to be done by management as per paragraph 9 of IAS 36 as it has not been completed as of balance sheet date. As such no impairment has been recognized in the financial statements.



- iii. Valuations of Fixed Assets were done in the year 2010 at the time of taking over from Bakhrabad Gas Systems Ltd. As per IAS 16: paragraph 34 fixed assets ought to be revalued at fair price with-in 3 or 5 years. But the company failed to comply with such regulation.
- iv. A number of Scrap items, Non-moving and Slow-moving items are included in Inventories of Stores and Other Materials which are needed to be valued as per IAS 2 *Inventories*. Closing inventory will be valued at lower of cost or net realizable value as per Para 9 of IAS: 2 *Inventories*. Physical inventory be conducted with intimation to the External auditor for due verification by us.
- v. The company has not recognized leases for lease rental in the financial statements which falls under IFRS 16, *Leases*. The company has to account for leases as a Finance lease as per IFRS 16.
- vi. Aging analysis of trade receivable has not been disclosed in notes to the financial statements in line with schedule XI of Companies Act, 1994.

vii. Employee benefits

The company has recognized gratuity (funded) in the financial statements which falls under the category of “Defined benefits plan” of IAS 19, *Employee Benefits*. We were not provided any calculation done by management or actuary with regard to adequacy of the fund as of balance sheet date. As such, any short or excess provision cannot be ascertained and incorporated in the financial statements. Moreover, the defined benefit plans have not been measured and accounted for in accordance with para 57 of IAS 19.

Fund balances be matched with the company accounts of respective Gratuity Fund, Beneficiaries’ Profit Participation & Welfare Fund, Karmakarta Karmachari Kallyan Tahabil.

The amount of 10% for Govt. portion of the total fund has never been deposited to the treasury rather than it has been accounted for as provision in the Fund Accounts as per Financial Reporting Act 2015 (As amended up to date).

- viii. The company does not account for its advance against sales for the pre-paid metered customers as some of those customers pay their bill in advance at the period ending date which violates IFRS 15 for recognition of sales & advance against sales.
- ix. The company has shown adjustment on accumulated depreciation in the Property, Plant & Equipment. The adjustment was created for prior deviation. For this deviation the company is applying prospective effect instead of retrospective effect as per IAS 8, Para 42.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, are of most significant in the audit of the financial statements of the current period. These matters are addressed in the context of the audit of the financial statements as a whole, and in forming the auditor’s opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.



Key Audit Matter (KAM)	How our Audit Addressed the Key Audit Matter
<i>Appropriateness of Revenue Recognition and Disclosures on the Impact of the Initial Application of IFRS 15</i>	
<p>Revenue of BDT 48,870,964,847.00 is recognized in the statement of profit or loss and other comprehensive income for the year ended 30 June 2022 by the company. This material item is subject to considerable inherent risk due to the complexity of the system necessary for proper recognition, measurement, and recording considering the application of the new standard on revenue recognition, International Financial Reporting Standard 15 “Revenue from Contracts with Customers”. Therefore, there is a risk of revenue being misstated as a result of faulty estimations over discounts, incentives, rebates and exchange rates.</p> <p>There is also a risk that revenue may be overstated due to fraud through manipulation of the invoices, discounts, incentives and rebates recognized resulting from the pressure local management may feel to achieve performance targets.</p>	<p>In light of the fact that the high degree of complexity and estimates and assumptions give rise to an increased risk of accounting misstatements, we assessed the Company’s processes and controls for recognizing revenue as part of our audit. Furthermore, in order to mitigate the inherent risk in this audit area, our audit approach included testing of the controls and substantive audit procedures, including:</p> <p>Assessing the environment of the measurement as well as other relevant systems supporting the accounting of revenue.</p> <p>Assessing controls for systems and procedures supporting revenue recognition.</p> <p>Assessing the invoicing and measurement system up to entries in the general ledger, where the company did not account for closing stock of prepaid Meters and as result Revenue were inflated. Simultaneously consumption of prepaid meters shown on higher side within the financial year.</p> <p>Examining customer invoices and receipts of payment on a test basis in accordance with contract. We have physically verified current consumption of 16 non-bulk metered customers and found rationality of billing.</p> <p>Testing the revenue recognition in line with contract and reporting standard.</p> <p>Furthermore, we assessed the accounting effects of business and price models. We assured ourselves of the appropriateness of the systems, Processes, and Controls in place and that the estimates and assumptions made by management are sufficiently documented and substantiated to ensure that revenue is properly recognized.</p>
See note # 2.20 and 30.00 to the Financial Statements.	
<i>Valuation of Inventory</i>	
<p>The company had inventory of BDT 672,344,293.00 as at 30th June, 2022, held in distribution centers, warehouses and numerous branches.</p> <p>Inventories are carried at the lower of cost and net realizable value. As a result, the Directors apply judgment in determining</p>	<p>We checked the appropriateness of management’s assumptions applied in calculating the value of the inventory provisions by:</p> <p>Evaluating the design and implementation of key inventory controls operating across the company, including those at a sample of distribution centers, warehouses and branches.</p>



<p>the appropriate values for slow-moving or obsolete items.</p>	<p>We could not attend the physical inventory verification as they did not call / invite us on the date of inventory, in spite of our due intimation made to them vide letter ref no- SB-CTG-1-30/2443/2022, dated: June 28, 2022;</p> <p>We checked the valuation system of the company for inventory and found that inventories were recorded at cost value at the time of purchase and were issued at average value.</p>
<p>See note # 2.17.01 and 7.00 to the Financial Statements</p>	
<p><i>Recognition and measurement of deferred taxes</i></p>	
<p>The company recognizes deferred taxes relating to property, plant and equipment and provision for bad and doubtful debt which are very complex in nature As such accounting for deferred taxes involves management judgment in developing estimates of tax exposures and contingencies in order to assess the adequacy of tax provision. Hence, we consider this to be a significant key audit matter</p>	<p>Our audit procedures in this area included, among others: Assessed the design implementation and operating effectiveness of key controls in respect of the company's process of recognition of deferred taxes.</p> <p>While assessing the accuracy and completeness of deferred tax, we noticed that Deferred Tax calculation was not prepared properly as per IAS 12- Income Tax.</p>
<p>See note # 2.21.02 and 21.00, 45.00 to the Financial Statements</p>	
<p><i>Property, plant and equipment</i></p>	
<p>The company has large amount and number of Property, plant and equipment items. Due to technological and time obsolescence the impairment may exist.</p> <p>Management has concluded that there is no impairment in respect of all assets. This conclusion required significant management judgment. Hence, we considered this to be a significant key audit matter.</p>	<p>Our audit procedures in this area included, among others: Assessing the consistency of methodologies used for depreciating the assets.</p> <p>Checking, on sample basis, the accuracy and relevance of the accounting of Property, plant and equipment by management; and</p> <p>We could not attend the physical inventory verification as they did not call / invite us.</p>
<p>See note # 2.13 and 4.00 to the Financial Statements</p>	

Other Information included in the Company's 2022 Annual Report

Other information consists of the information included in the Company's 2022 Annual Report other than the financial statements and our auditor's report thereon. Management is responsible for the other information. The Annual Report is expected to be made available to us after the date of issue of this auditor's Report.

Our opinion on the financial statements does not cover the other information and we do not and will 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 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. If, based on the work we have performed on the other information obtained prior to the date of the auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Company Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company'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 company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company'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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 company's ability to continue as a going concern. If we conclude

uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 company 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report the following:

- i. we have obtained all the information and explanation 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 company 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 dealt with by the report are in agreement with the books of account; and

FOR, SHAFIQ BASAK & CO.
CHARTERED ACCOUNTANTS

S.K. Basak
S. K. BASAK, FCA (0625)
PARTNER

DVC: 2210010625AS57C240



Place: Chattogram, Bangladesh

KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

(A Company of Petrobangla)

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2022

	NOTES	TAKA 30.06.2022	TAKA 30.06.2021
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	4.00	9,035,477,406	8,951,377,967
Capital work-in-progress	5.00	364,124,903	225,584,897
Loans to employees- Non-current portion	6.00	480,571,590	537,838,291
		<u>9,880,173,899</u>	<u>9,714,801,155</u>
CURRENT ASSETS			
Loans to employees-Current portion	6.00	63,540,840	58,432,344
Inventories of stores and other materials	7.00	672,344,293	691,109,491
Advances, deposits and prepayments	8.00	12,194,906	12,450,465
Other current assets and investments	9.00	4,586,950,203	4,454,089,902
Trade receivable	10.00	9,062,201,032	7,407,703,279
Investment in FDR	11.00	6,730,888,183	7,166,963,379
Cash and bank balances	12.00	17,134,317,087	3,479,768,149
		<u>38,262,436,544</u>	<u>23,270,517,009</u>
		<u>48,142,610,443</u>	<u>32,985,318,164</u>
TOTAL ASSETS			
SHAREHOLDERS' EQUITY & LIABILITIES			
EQUITY			
Share capital	13.00	6,577,243,200	2,000,000,800
Share money deposits	14.00	-	577,242,400
Retained earnings	15.00	15,536,098,904	16,187,515,701
		<u>22,113,342,104</u>	<u>18,764,758,901</u>
NON-CURRENT LIABILITIES			
Customers' security deposits	16.00	5,120,355,538	4,368,710,935
Contractors' security deposits	17.00	12,685,000	12,735,000
Long term loan	18.00	902,646,790	894,008,381
Current account with BGDCL	19.00	(391,853,208)	(391,858,508)
Depreciation fund	20.00	2,518,646,838	2,045,928,683
Deferred tax liabilities	21.00	347,426,410	221,979,217
		<u>8,509,907,368</u>	<u>7,151,503,708</u>
CURRENT LIABILITIES			
Accruals & provisions	22.00	6,231,867,174	751,613,968
Inter-company current account	23.00	55,879,820	59,876,566
Other payable- Petrobangla	24.00	2,288,573,838	76,146,789
Income tax payable	25.00	2,908,983,778	110,981,589
		<u>11,485,304,610</u>	<u>998,618,912</u>
LIABILITIES FOR GAS SUPPLIED			
Liabilities for gas purchase	26.00	4,915,463,963	4,988,095,161
Liabilities for transmission charges	27.00	357,486,322	348,051,897
Liabilities for gas margin	28.00	427,233,850	412,260,241
Liabilities for energy security fund	29.00	333,872,226	322,029,343
		<u>6,034,056,361</u>	<u>6,070,436,642</u>
		<u>17,519,360,970</u>	<u>7,069,055,555</u>
		<u>48,142,610,443</u>	<u>32,985,318,164</u>

The annexed notes 1 to 49 form an integral part of these Financial Statements.


 GENERAL MANAGER
 (ACCOUNTS)


 COMPANY SECRETARY


 MANAGING DIRECTOR


 DIRECTOR

As per our annexed report of same date.

FOR, SHAFIQ BASAK & CO.
 CHARTERED ACCOUNTANTS


 S. K. BASAK, FCA (0625)

PARTNER

DVC: 22100/0625 AS 516240



01 OCT 2022

Chattogram, Bangladesh

KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
 (A Company of Petrobangla)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2022

	NOTES	TAKA 2021-2022	TAKA 2020-2021
Sales revenue			
Other operating income	30.00	47,900,751,259	34,425,724,005
Total Revenue	31.00	970,213,588	822,933,498
Cost of sales:		48,870,964,847	35,248,657,503
Gas purchase (LNG, IOC Net & NG Including VAT)	32.00	26,899,738,806	25,497,906,025
Transmission charge - inter company	33.00	1,306,930,509	1,325,743,398
Gas development fund	34.00	1,179,438,989	1,166,606,685
Energy security fund	35.00	1,295,643,311	1,289,502,867
RPGCL operational charge	36.00	152,601,969	155,016,115
Petrobangla charge	37.00	158,910,752	173,570,009
BERC Research Fund	38.00	7,969,755	-
Gross Profit		31,001,234,090	29,608,345,099
Operating expenses		17,869,730,757	5,640,312,404
Depreciation expenses	39.00	1,042,176,993	974,132,582
Bad and doubtful debts expense	40.00	371,737,347	575,131,010
	41.00	3,847,953	(9,196,803)
Operating Profit		1,417,762,293	1,540,066,789
Other non-operational income		16,451,968,464	4,100,245,615
Financial Income/ (Expenses)	42.00	118,773,219	644,722,729
Interest expenses	43.00	(8,638,409)	(28,144,781)
Interest income	44.00	696,759,548	716,007,306
Net profit before contribution to Beneficiaries' profit participation fund		688,121,139	687,862,525
Less: Contribution to Beneficiaries' profit participation fund		17,258,862,822	5,432,836,869
Profit before Tax		862,943,141	271,641,543
Less: Income tax expense		16,395,919,681	5,161,189,326
Current tax expense	45.00	4,390,197,658	1,455,280,611
Deferred tax (income) / expense	45.00	125,447,194	192,579,800
Net Profit after Tax for the year		4,515,644,852	1,647,860,411
Add: Other comprehensive income		11,880,274,830	3,513,328,915
Total Comprehensive Income for the year		11,880,274,830	3,513,328,915

The annexed notes 1 to 49 form an integral part of these Financial Statements.


 GENERAL MANAGER
 (ACCOUNTS)


 COMPANY SECRETARY


 MANAGING DIRECTOR


 DIRECTOR

As per our annexed report of same date.

FOR, SHAFIQ BASAK & CO.
 CHARTERED ACCOUNTANTS


 S. K. BASAK, FCA (0625)
 PARTNER

DVC: 22100106 25 AS 516 240



01 OCT 2022

Chattogram, Bangladesh

KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

(A Company of Petrobangla)

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2022**

	Share Capital	Share Money Deposit	Retained Earnings	Total Equity
Balance as at 01. 07. 2021	2,000,000,800	577,242,400	16,187,515,701	18,764,758,901
Net profit after tax for the year	-	-	11,880,274,830	11,880,274,830
Transfer to Petrobangla against KAFCO additional bill	-	-	(2,876,874,340)	(2,876,874,340)
Share money deposits	577,242,400	(577,242,400)	-	-
Paid up capital	4,000,000,000	-	(4,000,000,000)	-
Subsidy against LNG Purchase	-	-	(3,904,817,287)	(3,904,817,287)
Dividend paid for the year	-	-	(1,750,000,000)	(1,750,000,000)
Balance as at 30. 06. 2022	6,577,243,200	-	15,536,098,904	22,113,342,104

FOR THE YEAR ENDED JUNE 30, 2021

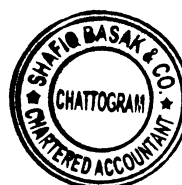
	Share Capital	Share Money Deposit	Retained Earnings	Total Equity
Balance as at 01. 07. 2020	700	-	16,929,525,697	16,929,526,397
Prior year adjustment-Correction of error	-	-	106,837	106,837
Prior year adjustment-Correction of error	-	-	76,695,939	76,695,939
Net profit after tax for the year	-	-	3,513,328,915	3,513,328,915
Transfer to Petrobangla against KAFCO additional bill	-	-	(682,141,587)	(682,141,587)
Share money deposits	-	577,242,400	-	577,242,400
Paid up capital	2,000,000,100	-	(2,000,000,100)	-
Dividend paid for the year	-	-	(1,650,000,000)	(1,650,000,000)
Balance as at 30. 06. 2021	2,000,000,800	577,242,400	16,187,515,701	18,764,758,901


GENERAL MANAGER
(ACCOUNTS)


COMPANY SECRETARY



MANAGING DIRECTOR


DIRECTOR



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

	TAKA 2021-2022	TAKA 2020-2021
a. Cash Flows from Operating Activities:		
Receipts from customers and others	47,335,240,313	36,096,718,192
Paid to suppliers against purchase of gas and others	(28,253,716,029)	(33,450,598,225)
Income tax paid	(1,592,195,470)	(1,115,282,213)
Interest paid	(8,638,409)	(28,144,781)
Net cash (used)/from operating activities	17,480,690,405	1,502,692,973
b. Cash Flows from Investing Activities :		
Capital expenditure	(64,391,936)	(4,548,620,450)
Investment in FDR	436,075,196	1,778,190,545
Deposit for energy security fund	-	-
Net cash provided/(used) by investing activities	371,683,260	(2,770,429,905)
c. Cash Flows from Financing Activities :		
Customers' security deposits	751,644,603	263,643,734
Contractors' security deposits	(50,000)	1,115,000
Share money deposit	-	577,242,400
Financial income	696,759,548	716,007,306
Long term loan	8,638,409	894,008,381
Subsidy for LNG gas	(3,904,817,287)	(1,650,000,000)
Interim dividend paid	(1,750,000,000)	-
Net cash provided/(used) by financing activities	(4,197,824,727)	802,016,821
d. Net increase/(decrease) in cash & cash equivalent (a+b+c)	13,654,548,938	(465,720,110)
e. Opening cash and cash equivalents	3,479,768,149	3,945,488,259
f. Closing cash and cash equivalents (d+e)	17,134,317,087	3,479,768,149


GENERAL MANAGER
(ACCOUNTS)


COMPANY SECRETARY


MANAGING DIRECTOR


DIRECTOR



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
**REPORTS ON THE FINANCIAL STATEMENTS BASED ON INTERNATIONAL FINANCIAL
REPORTING STANDARDS (IFRSs)**
FOR THE YEAR ENDED JUNE 30, 2022

1.00 THE REPORTING ENTITY:

1.01 Formation and Legal Status:

Karnaphuli Gas Distribution Company Limited was incorporated in Bangladesh vide dated February 08, 2010 as public limited company with limited liability by shares under the Companies Act, 1994 vide registration No. CH-7509/10.

1.02 Address of Registered Office & Principal Place of Business:

The Registered office of the Company is situated at 137/A, CDA Avenue, Sholashahar, Chattogram, Bangladesh. The address of operational head quarter is also at 137/A, CDA Avenue, Sholashahar, Chattogram, Bangladesh.

1.03 Nature of Business:

The principal business of the company is to buy natural gas and sell gas to CNG feed gas, power generating companies, fertilizer producer company, tea estate, industrial, commercial and domestic customers located in Chattogram and Chattogram Hill Tracts Region.

1.04 Business Infrastructures:

The gas distribution network and ancillary facilities were set up for Gas Supply to Chattogram and Chattogram Hill Tracts region at the initiative of the Govt. of Bangladesh in order to ensure industrial growth, generation of employment and overall improvement of the quality of socio-economic life of the people in the Chattogram and Chattogram Hill Tracts region of Bangladesh.

2.00 BASIS OF PREPARATION, PRESENTATION & DISCLOSURE OF FINANCIAL STATEMENTS:

2.01. Accounting Convention and Assumption:

The financial statements except cash flows statement are prepared under the historical cost convention using accrual basis of accounting.

2.02 Statement of Compliance:

The financial statements have been prepared on going concern IASs following accrual concept of accounting except for cash flow statements and specifically mentioned in otherwise in accordance with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh (ICAB).

2.03 Other Regulatory Compliance:

The Company is required to comply with the following major laws and regulations in addition to the Companies Act 1994:

The Income Tax Ordinance 1984

The Income Tax Rules 1984

The Value Added Tax Act 1991

The Value Added Tax Rules 1991

The Custom Act 1969

Bangladesh Labour Law 2006

2.04 Presentation of Financial Statements:

The presentation of these financial statements are in accordance with the guidelines provided by IAS 1 "Presentation of Financial Statements" that comprises:

- (a) a statement of financial position at June 30, 2022
- (b) a statement of profit or loss and other comprehensive income for the year ended June 30, 2022
- (c) a statement of changes in equity for the year ended June 30, 2022
- (d) a statement of cash flows for the year ended June 30, 2022
- (e) notes, comprising a summary of significant accounting policies and explanatory information.



2.05 Use of Estimates and Judgments :

The preparation of financial statements requires the use of certain accounting estimates. It also requires management to exercise judgment in the process of applying the accounting policies. The management applies best possible judgment where requires in the preparation of financial statements. Changes in facts and circumstances may result in revised estimates, and actual results could differ from the estimates.

Significant estimates made by management in the preparation of these financial statements include assumptions used for depreciation, allowance for receivables and provisions for employees benefits.

2.06 Going Concern:

The financial statements for the year under review have been prepared under the going concern basis, as the management of the company believes that the company will continue in operation for foreseeable future and it has adequate resources to do so. The current credit facilities and resources of the company provide sufficient fund to meet the present requirements of its existing businesses and operations.

2.07 Functional and Presentation Currency:

These financial statements are presented in Bangladeshi Taka which is the company's functional currency.

2.08 Foreign Currency Conversion:

Foreign currencies have been converted into Bangladeshi Taka currency at the ruling rate prevalent on the transaction date.

2.09 Applicable Accounting Standards:

The financial statements have been prepared in compliance with requirement of International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as applicable in Bangladesh. The following IASs and IFRSs are applied to preparation of the financial statements for the year under report:

Accounting Standards

IAS-1	Presentation of Financial Statements
IAS-2	Inventories
IAS-7	Statement of Cash Flows
IAS-8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS-10	Events after the Reporting Period
IAS-12	Income Taxes
IAS-16	Property, Plant and Equipment
IAS-19	Employee Benefits
IAS-21	The Effects of Changes in Foreign Exchange Rate
IAS-23	Borrowing Costs
IAS-24	Related Party Disclosures
IAS-36	Impairment of Assets
IAS-37	Provisions, Contingent Liabilities and Contingent Assets
IAS-38	Intangible Assets
IFRS-7	Financial Instruments: Disclosures
IFRS-9	Financial Instruments
IFRS-13	Fair Value Measurement
IFRS-15	Revenue from Contracts with Customers
IFRS-16	Leases

2.10 Reporting Period:

This accounting period of the company covers financial year from 01 July to 30 June and followed consistently.

2.11 Comparative Information:

Comparative information has been disclosed for all numerical information in the financial statements and also with narrative and descriptive information where it is relevant for understanding of the current period's financial statements. The last years figures and phrases were rearranged, restated and re-classified to confirm with current year presentation and rectification of error where are required.

2.12 Financial Structures :

The financial structure of the company comprises:
Equity, all of which are effectively owned by Petrobangla on behalf of the Government of Bangladesh.



2.13 Non-current Assets:
Recognition of Property, Plant and Equipment

2.13.01 Initial Recognition

Items of property, plant and equipment are stated at historical cost and accumulated depreciation transfer to Depreciation Fund.

2.13.02 Subsequent Cost

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the income statement during the financial period in which they incurred.

2.13.03 Freehold Assets

Freehold land is stated at historical cost and other fixed assets are also stated at historical cost. Historical cost includes its purchase price and any directly attributed cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties, non-refundable taxes and (a) the cost of site preparation; (b) initial delivery and handling costs; (c) installation costs; (d) professional fees such as for architects and engineers.

2.13.04 Leasehold Assets

Leasehold land is stated at historical cost.

2.13.05 Depreciation

In respect of all fixed assets other than freehold land, depreciation is provided on straight line method at the rates sufficient to allocate historical cost over their expected useful lives. Depreciation is charged on addition from the date of service of acquisition/addition upto the date of disposal. The annual depreciation rates applicable to different category of assets are as follows :

<u>Category of Assets</u>	<u>Rate</u>
Office Extension or Improvement	10%
Workshop Equipment	15%
Cathodic Protection Works	5%
Transmission and Distribution Plant	5%
CMS Plant	10%
Telecom and Computer Equipment	15%
Office and Electrical Equipment	15%
Vehicle	20%
Furniture & Fixtures	10%
Warehouse & Godown	5%
Others civil construction	2.50%
Line Pipe Equipment	5%
Distribution Line	5%
Transmission Line	3.33%
Freehold concrete and brick structure	2.50%
Leasehold Land	1.01%
Land	0%
Protection Plant	10%
Software	10%

Upon retirement of assets, the cost and related accumulated depreciation are eliminated from the accounts and resulting gain or loss is charged or credited to Income Statement.

2.14 Impairment:

Financial Assets

Financial assets are impaired if objective evidence indicates that a loss event has occurred after initial recognition of the assets and that the loss event had a negative effect on the estimated future cash flows of that assets that can be estimated reliably.

Financial assets not classified as at fair value through profit or loss, including an interest in an equity accounted investee, are assessed at each reporting date to determine whether there is objective evidence of impairment.



Objective evidence that financial assets are impaired includes:

- default or delinquency by a debtor
- restructuring of an amount due to the company on terms that the company would not consider otherwise
- indications that a debtor or issuer will enter bankruptcy
- adverse changes in the payment status of borrowers or issuers
- the disappearance of an active market for a security, or
- observable data indicating that there is a measurable decrease in expected cash flows from a group of financial assets

For an investment in an equity security, objective evidence of impairment includes a significant or prolonged decline in its fair value below its cost.

2.15 Leases:

The company has not applied IFRS 16 using the modified retrospective approach and therefore the comparative information has been restated and continues to be reported under IAS 17 and IFRIC 4.

2.15.01 As a lessee

The company treated all rent as a cancelable short-term leases and leases of low-value assets. Currently the Company has short-term lease or lease of low value assets. The Company will not recognize right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company will recognize the lease payments associated with these leases as an expense on a straight-line basis over the lease term as applicable.

2.15.02 As a lessor

There is no such lease for which the company is a lessor.

2.16 Capital Work-In-Progress :

These expenditures will be capitalized and recognized as items of Property, plant and equipment when they will be ready for intended use. No depreciation is charged on capital work in progress as it is not yet available for use.

2.17 Current Assets :

2.17.01 Inventories

Inventories are valued at average historical cost less provision for deterioration and obsolescence. Goods in transit are valued at incurred cost.

2.17.02 Advances :

Advances are initially measured at cost after initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads such as Property, plant and equipment, Inventories or Expenses.

Deposits are measure at payment value.

2.17.03 Other Current Assets and Investments :

Other current assets are comprises accrued interest on bank deposit and other debtors and the Investments for GTCL projects has been recognised at cost.

2.17.04 Accounts Receivable

Accounts receivables are valued at their realizable value being the face value of the receivables less provision for bad debt made at the rate of 3% on aggregate receivable other than bulk customers as per Management Practice.

2.17.05 Cash and Bank Balances

Cash and bank balances comprises Cash in hand, Imprest Fund and deposits held at call with banks which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

For collection of sale proceeds 100 (One hundred) SND accounts are being maintained for catering four natures of receipts i.e. one for Industry including CNG, Power, Fertilizer & Captive Power, one for Commercial, one for Domestic and the remaining one for Security Deposits.



2.18 Share Capital :

The company raised its Authorised Capital from Tk. 3,000,000,000.00 to Tk. 10,000,000,000.00 on payment of requisite fees to the Register of Joint Stock Companies. Incremental costs directly attributable to the raise of Authorised Capital are recognised as expenses as and when incurred.

Paid-up-capital represents total amount contributed by the shareholders and bonus shares issued by the company to the ordinary shareholders.

2.19 Employees' Benefit :

The company maintains both defined contribution plan and defined benefit plan for its eligible permanent employees.

- (i) A defined contribution plan is a post-employment benefit plan under which the company pays fixed contributions into a separate fund and will have no legal or constructive obligation to pay further amount. The company maintains the Recognized Provident Fund for all permanent employees at which the company contribute @ 8.33% and employees @ 10% of Basic salary. The Employees' Provident Fund was obtained recognition from Income Tax Authority on 18 August 2011 which was effective from 08 February 2010 and is considered as defined contribution plan as it meets the recognition criteria specified for this purpose in IAS-19.
- (ii) The Company operates a recognized Gratuity Fund and a Welfare Fund managed by an Independent Board of Trustees for the benefit of employees.
- (iii) The company also recognizes a provision for Workers' Profit Participation, Welfare Funds and Workers' Welfare Foundation Fund @ 5% of net profit before tax in accordance with the provision of Section 234 (Kha), Chapter 15 of Bangladesh Labour Law 2006.

2.20 Revenue:

In compliance with the requirements of International Financial Reporting Standards "IFRS 15: Revenue from Contracts with Customers" revenue from sale of goods (Gas) is measured at the fair value of the consideration received or receivable, net of return or trade discount or volume rebates and recognized when the significant risk and rewards relating the ownership of goods have been transferred to the buyer as well as recovery of the consideration is probable and amount the revenue can be measured reliably. Specific policies regarding the recognition of revenue are as below:

2.20.01 Revenue from Gas Sales :

- (i) Bangladesh Energy Regulatory Commission on behalf of the Government of Bangladesh sets sales prices for gas. Sales are valued on an accrued basis, except in respect of penalties for late payment by customer. Sales are stated net of Government levies and taxes on sales and margin for other stakeholders.
- (ii) Other operating revenues earned from gas distribution business in the form of Meter rent, Surcharge for late payment, Demand charges and Penalties (Card replacement) are also treated as Operating income.

2.20.02 Non-Operating Income :

Revenue received from other sources such as Transport income, Profit on sale of stores, Sale of tender schedule, Enlistment and renewal fee, Forfeiture A/C, Liquidated damage, Penalty income, Interest on LP/HB loan, Interest on motor cycle loan, Other rental income, Accommodation rent, Testing charges, Application fee etc. are shown as Non-operating Income.

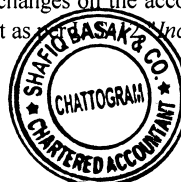
2.21 Taxation :

2.21.01 Current Tax :

Provision for Income Tax on profits has been determined as per tax regulations IASs on tax rates currently in force. Since tax is assessed by applying Section 82BB, using tax rate enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of the previous periods.

2.21.02 Deferred Tax:

Deferred Tax liabilities are the amount of income taxes payable in the future periods in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future periods in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax IASs. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantially enacted at the balance sheet date. The impact of changes on the account in the deferred tax assets and liabilities has also been recognized in the profit and loss account as "Income Taxes".



2.22 Compliance with Local Laws:

The financial statements have been prepared in compliance with requirements of the Companies Act 1994 and other relevant laws and rules.

2.23 Related Party Disclosures :

During the period, the company entered into a number of transactions with related parties in the normal course of business on arm's length basis. The names of the related parties and nature of these transactions have been set out below in accordance with the provisions of International Accounting Standard IAS 24: *Related Party Disclosures*.

SL. No.	Name of the Party	Relation	Nature of Transaction	Balance as on 30 June, 2022
1.	PETROBANGLA	Entities under Common control	Gas Purchase	5,617,095,603.00
2.	BAPEX	DO	Gas Purchase	7,365,191.00
3.	BERC	DO	BERC Research Fund	7,969,755.00
4.	GTCL	DO	Transmitting Gas	357,486,324.00
5.	RPGCL	-	RPGCL Operational Charge	44,139,494.00

2.24 Events after Reporting Date :

As per IAS-10 "*Events after the Reporting Period*" events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of events can be identified:

- (i) those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and
- (ii) those that are indicative of conditions that arose after the reporting period (Non-adjusting events after the reporting period).

2.25 Cash Flow Statement :

Statement of Cash Flows is prepared principally in accordance with IAS 7: Cash Flow Statement and the cash flow operating activities have been presented under direct method.

3.00 FINANCIAL RISK MANAGEMENT POLICIES:

The management of the company has the overall responsibility for the establishment and oversight of the company's risk management framework. Financial risk management policies require establishing standard procedures to identify and analyze the main risks to which the company is exposed and continually deploying and managing risk management systems designed to eliminate or reduce the probability that risk will arise and to limit their impact.

The company is exposed to-

- i. credit risk
- ii. liquidity risk and
- iii. market risk.

3.01 Credit Risk

Credit risk is the risk of financial loss to the company if a customer or counterparty to a financial instrument fails to meet its obligations, and arises principally from the company's receivables from customers and investment securities.

3.02 Liquidity Risk

Liquidity risk is the risk that the company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial assets or liabilities. The company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking company's reputations.

3.03 Market Risk

Market risk is the risks that changes in the market prices, such as foreign exchange rates, interest rates and equity prices will affect the company's income or the value of it's holdings of instruments. The objective of market risk management is to manage and control risk exposures within acceptable parameters, while optimizing the return.



4.00 Property, Plant and Equipment :**Cost :**

Opening balance

Previous year adjustment

Opening balance after adjustments

Add : Addition during the year

Less: Disposal/sale during the year

Total (A)**Accumulated depreciation :**

Opening balance

Add : Charged during the year

Total accumulated depreciation

Less: Transfer to depreciation fund (Note-20)

Total accumulated depreciation (B)**Carrying amount (A-B)**

	TAKA 2021-2022	TAKA 2020-2021
Opening balance	8,951,377,967	4,253,537,674
Previous year adjustment	-	1,202,027
Opening balance after adjustments	8,951,377,967	4,254,739,701
Add : Addition during the year	171,406,547	4,735,055,516
Less: Disposal/sale during the year	87,307,108	38,417,250
Total (A)	9,035,477,406	8,951,377,967
Accumulated depreciation :		
Opening balance	-	-
Add : Charged during the year	371,737,347	575,131,010
Total accumulated depreciation	371,737,347	575,131,010
Less: Transfer to depreciation fund (Note-20)	371,737,347	575,131,010
Total accumulated depreciation (B)	-	-
Carrying amount (A-B)	9,035,477,406	8,951,377,967

A schedule of property, plant, & equipment has been given in **Annexure- "A"**.

5.00 Capital Work-in-Progress :

Opening Balance

Add: Addition during the year

Less: Transferred to property, plant & equipment.

Opening Balance	225,584,897	285,673,727
Add: Addition during the year	138,540,006	206,567
	364,124,903	285,880,294
Less: Transferred to property, plant & equipment.	-	60,295,397
	364,124,903	225,584,897

Details of capital work-in-progress:

Particulars	Balance at 01.07.2021	Expenditure incurred during the year	Transferred to Fixed Assets (PPE)	Balance at 30.06.2022
Digital map	152,450,187	-	-	152,450,187
Fouzderhat Mirsawrai Netwoke Upgradation	-	129,040,006	-	129,040,006
Prepaid meter project (2nd)	-	9,500,000	-	9,500,000
Other civil construction	46,899,552	-	-	46,899,552
Software	26,235,158	-	-	26,235,158
Total	225,584,897	138,540,006	-	364,124,903

Property, plant and equipment under construction/ acquisition is accounted for and measured at cost as capital work-in-progress until construction/ acquisition is completed and it is ready for use.

6.00 Loan to Employees :

Opening balance

Add: Loan disburse during the year

Less: Refund during the year

Closing balance**Break-up:**

Current portion

Non-current portion

Opening balance	596,270,635	573,155,341
Add: Loan disburse during the year	40,831,954	101,154,083
	637,102,589	674,309,424
Less: Refund during the year	92,990,159	78,038,789
Closing balance	544,112,430	596,270,635
Break-up:		
Current portion	63,540,840	58,432,344
Non-current portion	480,571,590	537,838,291
	544,112,430	596,270,635

The above loans were given to the eligible employees of the company for the purchase of land & house building, motor cycle and computer under the approved policies.

7.00 Inventories of Stores & Other Materials :

Stores and spares (Note- 7.01)

L/C Goods in transit (Note- 7.02)

Stores and spares (Note- 7.01)	666,738,917	676,636,771
L/C Goods in transit (Note- 7.02)	5,605,376	14,472,720
	672,344,293	691,109,491



	TAKA 2021-2022	TAKA 2020-2021
7.01 Stores and Spares		
Opening balance	676,636,771	676,177,841
Add: Received during the year	165,353,863	174,012,103
	841,990,634	850,189,944
Less: Issued during the year	175,251,718	173,553,173
Closing balance	666,738,917	676,636,771
A schedule of property, plant, & equipment has been given in Annexure- "C".		
7.02 L/C Goods in Transit		
Opening balance	14,472,720	18,665,656
Add: Received during the year	56,077,074	71,673,862
	70,549,795	90,339,518
Less: Issued during the year	64,944,419	75,866,798
Closing balance	5,605,376	14,472,720
8.00 Advances, Deposits and Prepayments :		
Advance (Note-8.01)	11,593,875	11,849,434
Deposits (Note-8.02)	601,031	601,031
	12,194,906	12,450,465
8.01 Advance:		
Advance to BPI	4,699,169	4,706,669
Advance to employee/ Advance against expenses	6,752,510	6,838,614
Advance to contractors' and suppliers'	-	188,455
Advance to NBR	115,696	115,696
Advance against Legal Cost	26,500	-
	11,593,875	11,849,434
8.02 Deposit:		
BTCL	17,000	17,000
RPGCL	25,000	25,000
Bangladesh Auto Cars Ltd.	90,000	90,000
Port Authority	1,800	1,800
Rangstel	3,000	3,000
BOL	52,500	52,500
Power Development Board	311,731	311,731
Trust Filling and SKS CNG Station	100,000	100,000
	601,031	601,031
9.00 Other Current Assets & Investments :		
Other current assets (Note-9.01)	177,150,203	214,089,902
Investment in project (Note-9.02)	4,409,800,000	4,240,000,000
	4,586,950,203	4,454,089,902
9.01 Other Current Assets :		
Accrued interest on bank deposit	153,543,474	185,931,588
Other debtors (Recoverable)	23,606,729	28,158,314
	177,150,203	214,089,902
9.02 Investment In Project :		
GTCL (Anowara-Fouzdarhat Pipe Line)	1,377,500,000	1,450,000,000
GTCL (Zero Point)	886,800,000	840,000,000
GTCL (Moheshkhali-Fouzdarhat Pipe Line)	2,145,500,000	1,950,000,000
	4,409,800,000	4,240,000,000
10.00 Trade Receivable :		
Receivable from customers (Note-10.01)	9,218,707,956	7,560,362,250
Less: Provision for bad and doubtful debts (Note-10.02)	156,506,924	152,658,971
	9,062,201,032	7,407,703,279



	TAKA 2021-2022	TAKA 2020-2021
10.01 Receivable from Customers :		
Bulk customers	4,001,810,481	2,471,729,876
Non-bulk customers (Note-10.01.01)	5,216,897,475	5,088,632,374
	9,218,707,956	7,560,362,250
10.01.01 Non-Bulk Customers :		
Category of Customers :		
Compact Natural Gas (CNG)	993,019,022	1,049,703,592
Captive power	1,450,391,211	1,328,418,821
Industrial	1,162,711,632	1,159,671,205
Commercial	161,709,142	164,680,511
Tea garden	1,063,571	642,500
Domestic	1,448,002,897	1,385,515,745
	5,216,897,475	5,088,632,374
10.02 Provision for Bad and Doubtful Debts :		
Opening balance	152,658,971	161,855,774
Add: Provision for bad and doubtful debts	3,847,953	-
	156,506,924	161,855,774
Less: Adjustment during the year	-	9,196,803
	156,506,924	152,658,971
11.00 Investment in FDR :		
Own Fund (Note-11.01)	1,161,107,914	1,253,556,947
Customers security deposit (Note-11.02)	4,394,825,800	4,339,559,665
Depreciation fund (11.03)	1,174,954,469	1,573,846,767
	6,730,888,183	7,166,963,379
11.01 FDR of Own Fund :		
Government Banks:		
Agrani Bank Ltd.	-	55,745,248
Bangladesh Krishi Bank Ltd.	103,686,714	97,994,061
Basic Bank Ltd.	506,826,646	474,980,464
Janata Bank Ltd.	327,471,937	309,449,161
BDBL	165,300,916	-
Investment Corporation of Bangladesh (ICB)	-	156,675,404
Sub-Total	1,103,786,212	1,094,844,339
Non-Government Banks:		
EXIM Bank Ltd.	50,583,705	47,738,112
National Bank Ltd.	6,737,997	6,341,484
UCBL	-	82,923,012
Social Islami Bank Ltd.	-	21,710,000
Sub-Total	57,321,702	158,712,608
Grand Total	1,161,107,914	1,253,556,947
11.02 Customers Security Deposit :		
Government Banks:		
Agrani Bank Ltd.	967,506,693	953,667,166
Bangladesh Krishi Bank Ltd.	1,115,887,516	1,054,073,748
Basic Bank Ltd.	1,213,559,624	1,147,203,395
Janata Bank Ltd.	444,362,624	420,047,826
Rupali Bank Ltd.	317,577,622	300,093,107
Sub-Total	4,058,894,080	3,875,085,243



	TAKA 2021-2022	TAKA 2020-2021
Non-Government Banks:		
Dhaka Bank Ltd.	-	10,000,000
One Bank	73,990,000	70,000,000
AB Bank Ltd.	104,252,570	98,539,000
First Security Islami Bank Ltd.	80,985,904	75,602,522
Trust Bank Ltd.	-	30,000,000
Meghna Bank Ltd.	32,010,000	30,000,000
Community Bank Ltd.	-	108,550,000
Social Islami Bank Ltd.	21,440,000	20,000,000
National Bank Ltd.	23,253,246	21,782,900
Sub-Total	335,931,720	464,474,422
Grand Total	4,394,825,800	4,339,559,665
11.03 Depreciation Fund:		
Government Banks:		
Agrani Bank Ltd.	245,512,094	232,241,082
Bangladesh Krishi Bank Ltd.	491,408,113	463,976,931
Janata Bank Ltd.	133,955,447	126,604,107
Rupali Bank Ltd.	145,016,260	137,077,241
Sonali Bank Ltd.	-	362,308,915
Sub-Total	1,015,891,914	1,322,208,276
Non-Government Banks:		
One Bank Ltd.	62,274,240	59,121,670
NRB Bank Ltd.	-	57,938,563
AB Bank Ltd.	23,228,558	21,866,000
Social Islami Bank Ltd.	27,301,692	47,393,624
Meghna Bank Ltd.	-	21,788,000
Exim Bank Ltd.	32,623,632	30,690,152
National Bank Ltd.	13,634,433	12,840,482
Sub-Total	159,062,554	251,638,491
Grand Total	1,174,954,469	1,573,846,767
The above picture shows investment in:		
Government Banks	92%	88%
Non-Government Banks	8%	12%
	100%	100%
12.00 Cash and Bank Balances:		
Cash in hand (Certified by Management)	302	1,653
Imprest fund (Certified by Management)	145,000	145,000
Cash at bank (Note-12.01)	2,080,112,703	887,216,755
Customers security deposit A/C (Note-12.02)	233,767,799	75,020,892
Outstation collection A/C (Annexure-B)	14,820,291,284	2,517,383,849
	17,134,317,087	3,479,768,149
12.01 Cash at Bank :		
UCBL, Dhaka A/C - CD 18779	1,833,135	1,488,767
Basic Bank Limited A/C- CD 2901	2,694	991,624
Bangladesh Krishi Bank A/C- CD 853	2,613,923	1,128,906
Bangladesh Krishi Bank A/C- SND 34	86,911,019	19,782,916
Basic Bank Limited A/C- SND 679	1,804,926,515	783,136,148
Basic Bank Limited A/C- SND 733	12,331,889	3,484,235
Basic Bank Limited A/C- SND 749	152,290,527	68,551,612
Janata Bank Limited. A/C-CD 18	50,871	3,111
Janata Bank Limited. A/C-SND 20	19,152,131	8,649,434
	2,080,112,703	887,216,755



	TAKA 2021-2022	TAKA 2020-2021
12.02 Customers Security Deposit A/C :		
Basic Bank Limited A/C- SND 728	218,506,895	42,636,315
NCC Bank Limited A/C-SND 34	256,908	347,592
Bank Asia Ltd. A/C-SND 43	14,718,439	31,553,052
Bangladesh Krishi Bank A/C- SND 37	285,557	483,933
	233,767,799	75,020,892
13.00 Share Capital :		
a) Authorized	10,000,000,000	10,000,000,000
1,000,000,000 ordinary shares of Tk. 10 each		
b) Issued, Subscribed & Paid-up		
70 Ordinary shares of Tk. 10 each paid-up in cash.	700	700
20,00,00,010 shares @ Tk. 10 each were issued as bonus share (Other than cash)	2,000,000,100	2,000,000,100
40,00,00,000 shares @ Tk. 10 each were issued as bonus share (Other than cash)	4,000,000,000	-
5,724,240 shares @ Tk. 10 each were issued as bonus share (Other than cash)	577,242,400	-
	6,577,243,200	2,000,000,800
14.00 Share Money Deposits :		
JICA BD-P-78	-	492,071,600
GOB BD-P-78	-	85,170,800
	-	577,242,400

The amount of share money deposit was transferred from Natural Gas Efficiency Project, Invested by Bangladesh Government and Japan International Cooperation Agency (JICA).

15.00 Retained Earnings :		
Opening balance as	16,187,515,701	16,929,525,697
Prior year adjustment-Correction of error	-	106,837
Prior year adjustment-Correction of error	-	76,695,939
Net profit for the year	11,880,274,830	3,513,328,915
	28,067,790,531	20,519,657,388
Less: Transfer to share capital	4,000,000,000	2,000,000,100
Less: Payable to petrobrangla against KAFCO additional bill	2,876,874,340	682,141,587
Less: Subsidy against LNG Purchase	3,904,817,287	-
Less: Dividend paid for the year	1,750,000,000	1,650,000,000
	12,531,691,627	4,332,141,687
Closing Balance	15,536,098,904	16,187,515,701
16.00 Customers' Security Deposits :		
Opening balance	4,368,710,935	4,105,067,201
Add: Received during the year	796,430,215	282,668,447
	5,165,141,150	4,387,735,648
Less : Refund during the year	44,785,612	19,024,713
	5,120,355,538	4,368,710,935

This amount represents deposits by the customers as security against as gas connection required under gas supply contracts are shown as long term liabilities. Such deposits are not repayable till gas supply to the customers continues. However as disclosed to Note-11.02 of the Financial Statement, total sum of Taka 4,394,825,800.00 have been invested in FDR with government and non-government banks.

17.00 Contractors' Security Deposits :		
Opening balance	12,735,000	11,620,000
Add: Received during the year	-	1,140,000
	12,735,000	12,760,000
Less : Refund during the year	50,000	25,000
Closing balance	12,685,000	12,735,000

This amount represents deposits by the contractors as security for enlistment as contractor which is repayable .



	TAKA 2021-2022	TAKA 2020-2021
18.00 Long-term loan		
JICA BD-P-78 (Note- 18.01)	769,130,754	761,769,902
GOB BD-P-78 (Note- 18.02)	133,516,036	132,238,479
	902,646,790	894,008,381
18.01 JICA BD-P-78		
Opening balance	761,769,902	738,107,400
Add: Interest on loan (Note-43)	7,360,852	23,662,502
	769,130,754	761,769,902
18.02 GOB BD-P-78		
Opening balance	132,238,479	127,756,200
Add: Interest on loan (Note-43)	1,277,557	4,482,279
	133,516,036	132,238,479

i. The loan taken from Bangladesh Government and Japan International Cooperation Agency (JICA), Japan for the purpose of acquiring the Natural Gas Efficiency Project (NGEP). Total loan amount is Tk. 86,58,63,600.00. The loan period is 28 years including 8 years grace period and interest rate is 1% per annum.

ii. Foreign currency exchange rate translation gain/(loss) was not recognised as per loan agreement (2.06). The risk of exchange rate is borne by Bangladesh Government.

19.00 Current Account with BGDCL :

Payable under vendor agreement	(418,644,720)	(418,644,720)
Other current account	26,791,512	26,786,212
	(391,853,208)	(391,858,508)

20.00 Depreciation Fund :

Opening balance	2,045,928,683	1,443,104,207
Less: Previous year adjustment	-	(76,695,939)
Add: Depreciation during the year (Note-04)	371,737,347	575,131,010
Add: Interest on FDR	100,980,808	104,389,405
	2,518,646,838	2,045,928,683

i. The above mentioned depreciation fund represent a reserve created for fixed assets replacement purpose by transferring an required amount out of accumulated net profit earned during the period as per formal Board resolution.

ii. Previous year adjustment of Property, plant and equipment was adjusted during the year as a prospective impact as per IAS 8, after completion of Fixed Assets Register.

21.00 Deferred Tax Liabilities/(Assets) :

Opening balance	221,979,217	29,399,417
Add: Deferred tax expenses/ (income) during the year	125,447,194	192,579,800
Closing balance	347,426,410	221,979,217

Reconciliation of Deferred tax liabilities/(assets):

	Carrying value	Tax base	Taxable temporary difference
(a) As at June 30, 2022			
Property, plant and equipment (Except land and Leasehold land)	5,296,714,763	3,876,839,078	1,419,875,686
Provision for bad and doubtful debt	156,506,924	-	(156,506,924)
Total			1,263,368,762
Deferred tax liability (Tax Rate - 27.5%)			347,426,410
(b) As at June 30, 2021			
Property, plant and equipment (Except land and Leasehold land)	5,569,363,239	4,676,773,547	892,589,692
Provision for bad and doubtful debt	152,658,971	-	(152,658,971)
Total			739,930,721
Deferred tax liability (Tax Rate - 30%)			221,979,216



	TAKA 2021-2022	TAKA 2020-2021
22.00 Accruals & Provision :		
Provision for incentive bonus	28,359,970	17,560,910
Liabilities for service	136,895,071	159,990,807
Liabilities for goods	87,589,263	78,232,936
Liabilities for audit fee (Including VAT)	230,000	189,750
Payable against Subsidy to LNG Purchase	3,904,817,287	-
Beneficiaries' profit participation fund (Note-22.01)	865,967,626	271,221,122
Other current liabilities (Note-22.02)	1,200,930,501	210,197,887
Payroll deduction(Note-22.03)	7,077,456	14,220,556
	6,231,867,174	751,613,968
22.01 Beneficiaries' Profit Participation Fund :		
Opening Balance	271,221,122	302,004,131
Add: Provision made during the year	862,943,141	271,641,543
Add: Recover against final settlement	3,444,907	439,397
	1,137,609,170	574,085,072
Less: Transferred to the fund	271,641,543	302,863,950
	865,967,626	271,221,122
Beneficiaries' Profit Participation Fund has been determined as per Bangladesh Labor (Amended) Act' 2014 on the basis of current year's net profit as defined in clause 3 of section 119 of the Companies Act, 1994.		
22.02 Other Current Liabilities :		
Advance from roads & highway	51,121,075	51,121,075
Security & Earnest money-suppliers	12,459,550	11,519,124
Advance from CDA	27,513,542	22,513,542
Advance from BSCIC	9,065,310	9,065,310
Advance from BEPZA	974,797,000	-
VAT Deduction from contractor/suppliers bill	9,821,599	7,453,147
Tax Deduction from contractor/suppliers bill	442,027	-
Payable to contractor	227,511	227,511
Account payable control A/C (store)	115,482,887	108,298,178
	1,200,930,501	210,197,887
22.03 Payroll Deduction :		
Interest on furniture loan	209,656	150,586
Payable to employee	7,075,632	14,092,476
Shramik karmachary sangsad subs	3,626	3,676
Subs of officers welfare asso.	64,515	64,815
Welfare fund	366,921	385,091
SPCL welfare fund subs	14,329	14,329
Pension fund-TGTDCL	70,053	69,903
Provident fund-BGFCL	122,824	122,824
Provident fund-JGTDSL	66,243	66,243
Welfare fund-JGTDSL	4,816	4,816
Provident fund-Patrobangla	(982)	(982)
Provident fund-SGCL	(753,547)	(753,547)
Provident fund-SGFCL	276	276
Others	(166,906)	50
	7,077,456	14,220,556
23.00 Inter-Company Current Account :		
Current Account with Samuthang	279,591	279,591
Current Account with TITAS	9,927,912	9,659,742
Current Account with GTCL	49,441,644	46,875,686
Current Account with BAPEX.	(179,023)	(179,023)
Current Account with Sundorban Gas Co.	(1,033,402)	160,268
Current Account with PGSL	(1,975,544)	(2,609)
Current Account with Jalalabad	(581,359)	3,082,911
	55,879,820	59,876,566



	TAKA 2021-2022	TAKA 2020-2021
24.00 Other Payable-Petrobangla :		
Opening balance	76,146,789	2,360,149,148
Add: Provided for the year (Note-15)	2,876,874,340	682,141,587
	2,953,021,129	3,042,290,735
Less : Settled during the year	664,447,291	2,966,143,946
	2,288,573,838	76,146,789
25.00 Income Tax Payable/ (Receivable) :		
Opening Balance	110,981,589	(229,016,809)
Add: Current Tax Expenses:		
Provided during the year (Note-25.01)	4,390,197,658	1,455,280,611
Previous year under/ (over) provision	-	-
	4,390,197,658	1,455,280,611
Less: Payment during the year:		
Paid for prior year (FY 2019-2020, U/S-74)	-	-
Advance income tax paid	1,592,195,470	1,115,282,213
	1,592,195,470	1,115,282,213
	2,908,983,778	110,981,589
25.01 Computation of Income Tax:		
A. Total Taxable Income		
Net profit before tax		16,395,919,681
Add: Expenses to be separately considered		
Accounting depreciation for separate consideration		371,737,347
Entertainment expenses added back for separate consideration		726,938
		372,464,285
Add: Other inadmissible allowances		
Donation and subscriptions		1,191,999
Bad debt provision		3,847,953
		5,039,952
Less: Allowable expenses		
Tax depreciation u/s 29 (1) (viii) of the ITO, 1984		808,341,860
Business Income before separate consideration of Entertainment Exp.		
Entertainment Allowance as per Sec. 30(f)(i) & Rule 65 of ITO & ITR 1984		726,938
		809,068,798
Total Taxable income		15,964,355,120
Tax Rate		27.5%
Tax Payable on Total Taxable Income		4,390,197,658
B. Minimum Tax Payable U/S-82C(4)		
Gross Receipts during the year		48,870,964,847
Tax Rate		0.60%
Minimum Tax u/s 82C(4) of ITO 1984		293,225,789
C. Minimum Tax U/S-82C(2)		
On Supplies u/s 52		1,076,694,915
On Bank Interest income u/s 53F		62,667,931
Advance tax paid		452,832,623
Minimum Tax u/s 82C(2) of ITO 1984		1,592,195,470
Gross Tax Liability (Higher of A, B and C) under section 82C(5)		4,390,197,658
Total Current tax		4,390,197,658
Reconciliation of effective tax rate		
25.02 Profit before tax	%	TAKA
Current tax expense	26.78%	16,395,919,681
Deferred tax expense	0.77%	4,390,197,658
Total tax expense	27.54%	125,447,194
		4,515,644,852



	TAKA 2021-2022	TAKA 2020-2021
Effective Current Tax	26.78%	4,390,197,658
Effective Deferred Tax	0.77%	125,447,194
Total Effective Tax for the year	27.54%	4,515,644,852
26.00 Liabilities for Gas Purchase :		
Opening balance	4,988,095,161	6,352,067,505
Add: Purchase during the year (Note-32)	26,899,738,806	25,497,906,025
Add: Previous year adjustment	-	86,517,321
	31,887,833,968	31,936,490,851
Less: Paid during the year	26,972,370,005	26,948,395,690
	4,915,463,963	4,988,095,161
i. It represents outstanding amount payable to (BAPEX, BGFCL, SGFL and Petrobangla) against their margin and Govt. margin on total gas purchase quantity.		
27.00 Liabilities for Transmission Charges :		
Opening balance	348,051,897	305,740,259
Add: Provided for the year (Note-33)	1,306,930,509	1,325,743,398
	1,654,982,406	1,631,483,657
Less: Settled during the year	1,297,496,084	1,283,431,760
	357,486,322	348,051,897
28.00 Liabilities for Gas Margin :		
Opening balance	412,260,241	1,136,929,362
Add: Provided for the year	1,498,921,465	1,495,192,809
	1,911,181,705	2,632,122,171
Less: Settled during the year	1,483,947,855	2,219,861,930
	427,233,850	412,260,241
29.00 Liabilities for Energy Security Fund:		
Opening balance	322,029,343	601,487,227
Add: Provided for the year (Note-35)	1,295,643,311	1,289,502,867
	1,617,672,654	1,890,990,094
Less: Settled during the year	1,283,800,428	1,568,960,751
	333,872,226	322,029,343

30.00 Sales Revenue (Gas Sales) :

	Volume in MMCM		Amount in Taka	
	2021-2022	2020-2021	2021-2022	2020-2021
Feed Gas for CNG	134.47	129.80	4,707,260,579	4,570,613,997
Power	523.20	768.50	2,323,714,353	3,419,816,233
Captive Power	532.69	505.09	7,323,134,306	6,878,124,973
Fertilizer	811.09	696.83	20,248,154,456	6,561,557,246
Industry	543.26	527.55	5,807,729,404	5,572,843,602
Commercial	31.86	31.21	743,843,264	724,416,907
Tea Estate	0.69	0.57	7,441,677	7,258,207
Domestic	518.60	530.31	6,739,473,220	6,691,092,840
	3,095.86	3,189.86	47,900,751,259	34,425,724,005

Sales revenue has increased mainly on account of significant increase in fertilizer sales tariff rate with KAFCO during the year 2021-2022. Gas sales agreement with KAFCO expired in July 2020. After the expiry of the agreement, KGDCL continued to supply gas to KAFCO as per previous rate of contract until the execution of renewed contract. Gas tariff was recorded by KGDCL as per the last renewed contract with KAFCO which was expired during July 2020. Later on 30 June 2022 an agreement was signed between KGDCL and KAFCO for gas supply at an increased unit rate of gas. Such increase in rate of gas resulted in increased revenue from gas supply to KAFCO delivered From August 2020 to June 2022. Due to increase of gas tariff rate by BERC from June 2022 and revenue of fertilizer category increased significantly in the Year which resulted in an increase of total revenue as well as Annual profit of the company comparing with the previous year.



	TAKA 2021-2022	TAKA 2020-2021
31.00 Other Operating Income :		
Meter rent	127,691,353	118,644,893
Surcharge for late payment	293,997,593	218,852,349
Demand charges	521,176,479	485,004,256
Heating Volume	27,348,163	-
Penalties (card replacement)	-	432,000
	970,213,588	822,933,498

32.00 Gas Purchase (LNG, IOC Net & NG Including VAT)

Category of Supplies

	Volume in MMCM		Amount in Taka	
	2021-2022	2020-2021	2021-2022	2020-2021
Feed Gas for CNG	133.18	127.84	4,174,982,819	4,010,468,145
Power	515.08	755.05	1,727,316,819	2,499,549,766
Captive Power	527.58	497.37	6,237,201,497	5,813,281,958
Fertilizer	803.55	687.44	3,546,647,034	2,275,129,996
Industrial	537.74	519.63	4,834,866,808	4,626,499,826
Commercial	31.54	30.75	651,299,903	625,722,045
Tea Estate	0.67	0.56	6,214,651	5,031,688
Domestic	512.88	522.63	5,721,209,277	5,642,222,601
	3,062.22	3,141.27	26,899,738,806	25,497,906,025
			1.10%	1.55%

32.01 System (Loss) / Gain

33.00 Transmission charge :

Name of the Gas

Transmission

Company Limited

Bakhrabad Gas Field

R-LNG

Bibiyana Gas Field

Bangura Gas Field

	Volume in MMCM		Amount in Taka	
	2021-2022	2020-2021	2021-2022	2020-2021
	-	-	-	-
	3,052.04	3,100.25	1,306,930,509	1,312,957,636
	-	-	-	-
	-	30.19	-	12,785,761
	3,052.04	3,130.44	1,306,930,509	1,325,743,398

It represents transmission charges are paid to Gas Transmission Company Limited (GTCL) for use of their Transmission Line.

34.00 Gas Development Fund :

In Gas Tariff approved by Govt. on the basis of recommendation of BEREC, Tariff for Gas Development Fund has been introduced with effect from October 2009 for creation of fund for under taking intensive performance/activities for Gas Exploration and Production activities. Details are given below:

Categories

CNG

Power

Captive Power

Fertilizer

Industrial

Commercial

Tea Estate

Domestic

	Volume in MMCM		Amount in Taka	
	2021-2022	2020-2021	2021-2022	2020-2021
	133.07	127.73	179,506,670	170,333,164
	514.79	754.56	87,124,628	127,973,992
	527.18	496.95	280,703,696	262,289,630
	802.97	686.81	135,828,837	116,482,597
	537.32	519.18	220,648,406	211,720,833
	31.52	30.73	27,901,523	26,931,547
	0.67	0.56	277,794	226,525
	512.48	522.18	247,447,435	250,648,397
	3,060.00	3,138.70	1,179,438,989	1,166,606,685

35.00 Energy security fund :

Categories

CNG

Power

Captive Power

Fertilizer

Industrial

Commercial

Tea Estate

Domestic

	Volume in MMCM		Amount in Taka	
	2021-2022	2020-2021	2021-2022	2020-2021
	133.07	127.73	196,216,814	188,343,644
	514.79	754.56	96,483,833	141,480,681
	527.18	496.95	307,606,622	289,969,684
	802.97	686.81	150,556,112	128,776,456
	537.32	519.18	242,063,245	233,889,738
	31.52	30.73	30,540,227	29,773,724
	0.67	0.56	303,816	250,244
	512.48	522.18	271,872,641	277,018,695
	3,060.00	3,138.70	1,295,643,311	1,289,502,867



TAKA 2021-2022	TAKA 2020-2021
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In Gas tariff approved by Govt. on the basis of recommendation of BERC, Tariff for Value of gas as a product has been introduced with effect from 1st September 2015 for creation of fund as Energy Security Fund.

36.00 RPGCL Operational Charges :

Volume in MMCM		Amount in Taka	
2021-2022	2020-2021	2021-2022	2020-2021
3,052.04	3,100.32	152,601,969	155,016,115

37.00 Petrobangla Charges :

Volume in MMCM		Amount in Taka	
2021-2022	2020-2021	2021-2022	2020-2021
3,060.00	3,138.70	158,910,752	173,570,009

38.00 BERC Research Fund :

Volume in MMCM		Amount in Taka	
2021-2022	2020-2021	2021-2022	2020-2021
265.66	-	7,969,755	-

39.00 Operating Expenses :

Employees' cost (Note-39.01)	728,550,422	643,938,328
Repairs & maintenance (Note-39.02)	57,250,786	122,172,127
Administrative expenses (Note-39.03)	251,176,282	203,414,799
Public relation (Note-39.04)	5,199,504	4,607,329
	1,042,176,993	974,132,582

39.01 Employees' Cost :

Basic salary (Officers)	134,362,057	138,994,916
Basic salary (Staff)	46,714,557	51,375,300
Honorarium	39,983,880	31,647,369
Over time (Staff)	36,683,658	39,966,029
Education allowance	2,214,043	2,452,264
Incentive bonus	36,986,548	810,392
Festival bonus	31,923,370	31,711,910
Bangla nababarsha	2,943,334	3,088,596
Conveyance allowance	241,592	277,396
Gas allowance	4,950,544	5,330,272
Hardship allowance (Staff)	232,212	229,001
Lunch subsidy/ Meal allowance	4,710,419	5,106,186
Medical allowance	7,653,173	8,229,445
Washing allowance	706,360	768,154
House rent allowance	71,100,354	75,214,253
Company contribution to pension fund	444,143	444,276
CPF company's cont. (Off. & Staff)	117,975,005	109,728,579
Group insurance (Officer & Staff)	6,735,289	7,269,210
Gratuity (Officer & Staff)	115,917,449	58,589,010
Liveries and uniforms	15,628,142	13,294,469
Welfare expenses	17,500,000	17,500,000
Leave encashment	17,852,555	26,275,298
LFA	14,805,410	14,908,050
CBA election & other expenses	-	1,800
Charge allowance officer	286,329	726,153
	728,550,422	643,938,328

39.02 Repairs & Maintenance :

R & M (General) :

Office building	5,021,556	14,733,831
Office machinery and equipment	1,374,012	1,722,487
	6,395,568	16,456,318



	TAKA 2021-2022	TAKA 2020-2021
R & M (Vehicle) :		
Petrol, oil, lubricant and CNG	12,576,508	10,286,997
Spare parts replace, painting, CNG	4,439,437	5,831,241
	17,015,944	16,118,238
R & M (Operational) :		
Transmission/ Dist. line	-	-
Electric system	594,258	251,843
Plant & machinery	33,245,016	89,345,728
	33,839,274	89,597,571
	57,250,786	122,172,127
39.03 Administrative Expenses :		
Entertainment allowance	-	195,929
Domestic aid	409,250	389,987
Wages of casual labor	93,734,439	90,958,851
Celebration expenses	-	31,112
Employees welfare expenses	10,128,267	11,478,788
Training expenses (Local)	3,084,082	1,902,794
Training expenses (Foreign)	6,914,356	-
Recruitment, promotion and meeting expenses	24,838,158	852,260
Legal expenses	5,110,644	3,932,633
Consultancy fee	3,132,295	702,382
Entertainment expenses	726,938	986,947
Electricity expenses	7,950,461	8,940,456
Water and sewerage	1,218,032	1,025,995
Telephone and Fax	5,326,491	5,697,716
Audit fee	414,000	327,750
Postage	-	1,247,048
Officer's traveling	4,651,676	2,556,591
Staffs traveling	31,661	77,400
Transport fare	2,746,120	3,080,700
Transport expenses	-	-
Office, Guest house and Godown rent	14,561,526	14,600,805
Guest house and soft furnishing expenses	269,785	346,719
Bank charges	16,765,553	14,754,000
Cookeries and cutleries	5,795	4,000
Electric and other material (Consumable)	147,840	259,855
Land and land development tax	3,052,597	3,104,822
Rates and taxes	20,140,684	31,639,274
Vehicle tax and License	2,338,270	2,046,350
Printing and stationery	2,194,425	3,395,241
Book, magazine and paper expenses	614,881	575,665
Insurance expenses	6,841,162	7,383,693
Board meeting expenses	8,309,677	5,565,703
Store handling expenses	658,168	458,910
Safety & security expenses	3,667,051	1,362,423
Feasibility study (LNG Terminal)	-	(17,568,000)
Donation (CSR/School) expenses	1,191,999	1,100,000
	251,176,282	203,414,799
39.04 Public Relation :		
Advertisements & Publications	5,199,504	4,607,329
	5,199,504	4,607,329
40.00 Depreciation (Note-04) :	371,737,347	575,131,010
41.00 Bad Debt Expense (Note-10.02) :	3,847,953	(9,196,803)



	TAKA 2021-2022	TAKA 2020-2021
42.00 Other Non-Operational Income :		
Transport income	237,448	369,603
Sales of store	72,495,878	239,961,901
Sales of paper & magazine	-	8,687
Sales of tender schedule	375,000	398,800
Enlistment & renewal fees	138,500	2,320,200
Forfeiture A/C (security money)	21,047,906	2,940,000
Demurrage from suppliers	-	154,965
Testing charges	15,000	12,000
Accommodation rent	68,940	47,225
Other rental income	72,000	147,300
Penalty income	14,317,154	396,426,171
Liquidated damage	225,152	98,139
Interest on motor cycle loan	47,492	110,300
Interest on LP/HB loan	9,567,808	1,721,938
Application fee	500	5,500
Notice fee	164,440	-
	118,773,219	644,722,729
43.00 Interest Expenses :		
Interest on loan (JICA BD-P-78)	7,360,852	23,662,502
Interest on loan (GOB BD-P-78)	1,277,557	4,482,279
	8,638,409	28,144,781
44.00 Interest Income :		
Interest on bank deposit (SND A/C)	142,844,386	171,605,179
Interest income (Anowara-Fouzderhat Loan)	28,819,247	71,056,801
Interest income (Moheshkhali-Anowara Loan)	134,064,178	-
Interest income (Moheshkhali Zero Point Loan)	40,202,169	-
Interest on FDR	350,829,569	473,345,326
	696,759,548	716,007,306
45.00 Income Tax Expenses :		
Current tax :		
Current year tax (Note-25)	4,390,197,658	1,455,280,611
Previous years under/ (over) provision	-	-
	4,390,197,658	1,455,280,611
Deferred tax (income)/expense (Note-21)	125,447,194	192,579,800
	4,515,644,852	1,647,860,411

46.00 Contingencies :

The contingent liabilities for Income tax comprise the following as 01.01.2019:
Assessment year 2013-2014 Tk. 875,385.00 and Assessment year 2015-2016 Tk. 2,81,36,234.00 Outcome of above pending cases are yet to be finalized due prolong pandemic.

47.00 Capital expenditure commitment :

Authorized and contracted for but not provided-pending execution

	4,384,759,994	-
	4,384,759,994	-


48.00 Claim against the company not acknowledged as debt :

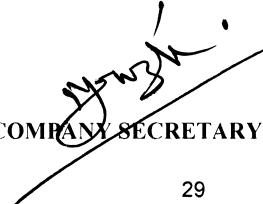
There is no claim against the company acknowledged as debt.

49.00 General :

- (a) Figures have been rounded off to the nearest Taka
(b) Previous year's figures have been re-arranged, whenever necessary.




GENERAL MANAGER
(ACCOUNTS)


COMPANY SECRETARY


MANAGING DIRECTOR


DIRECTOR

KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)

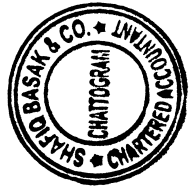
**SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT
FOR THE YEAR ENDED JUNE 30, 2022**

Annexure - A

SL. No.	Particulars	C O S T					D E P R E C I A T I O N					W.D.V As at 30.06.2022	
		Balance As at 01.07.2021	Previous year adjustment	Addition during the year	Disposal/ Adjustment	Balance As at 30.06.2022	Rate %	Acc. Dep. At 01.07.2021	Previous year adjustment	Charge during the year	Adjustment		Acc. Dep. At 30.06.2022
1	Office Extension or Improvement	153,698,424	-	-	-	153,698,424	10	116,485,853	-	14,806,093	56,338	131,235,608	22,462,816
2	Workshop Equipment	386,380	-	-	-	386,380	15	352,889	-	10,875	2	363,762	22,618
3	Catholic Protection Works	6,377,556	-	-	-	6,377,556	5	2,946,871	-	318,878	-	3,265,749	3,111,807
4	Transmission and Distribution Plant	375,937,500	-	-	-	375,937,500	5	95,471,952	-	10,457,210	10,912,680	95,016,482	280,921,018
5	Customer Metering Station (CMS) Plant	1,934,736,068	-	58,840,024	76,911,221	1,916,664,871	10	302,177,372	-	186,205,628	65,520,598	422,862,402	1,493,802,469
6	Telecom and Computer Equipment	7,058,258	-	-	-	7,058,258	15	7,058,257	-	6,477	6,500	7,058,234	24
7	Office and Electrical Equipment	63,992,546	-	866,308	-	64,858,854	15	54,549,917	-	3,477,125	5,955,236	52,071,805	12,787,049
8	Vehicle	348,056,792	-	-	-	348,056,792	20	280,595,295	-	33,413,060	53,295,137	260,713,217	87,343,575
9	Furniture & Fixtures	23,275,700	-	227,723	-	23,503,423	10	12,417,615	-	3,682,330	-	16,099,945	7,403,478
10	Warehouse & Godown	7,006,387	-	-	-	7,006,387	5	3,124,731	-	350,320	-	3,475,051	3,531,336
11	Others civil construction	45,675,557	-	-	-	45,675,557	2.5	9,280,421	-	1,141,889	-	10,422,310	35,253,246
12	Line Pipe Equipment	1,185,902,084	-	12,279,855	432,712	1,197,749,228	5	76,984,448	-	87,590,774	-	164,575,222	1,033,174,005
13	Distribution Line	2,811,393,033	-	98,364,950	9,963,174	2,899,794,809	5	647,551,474	-	150,649,832	-	798,201,306	2,101,593,503
14	Transmission Line	226,360,450	-	-	-	226,360,450	3.33	82,915,833	-	7,513,075	-	90,428,908	135,931,542
15	Freehold concrete and brick structure	87,319,942	-	-	-	87,319,942	2.5	24,012,985	-	4,365,995	-	28,378,980	58,940,962
16	Leasehold Land	16,862,899	-	-	-	16,862,899	1.01	1,873,467	-	170,316	-	2,043,783	14,819,116
17	Land	1,641,095,606	-	-	-	1,641,095,606	0	-	-	-	-	-	1,641,095,606
18	Protection Plant	21,047	-	-	-	21,047	10	19,443	-	2,105	5,262	16,286	4,761
19	Software	16,221,737	-	827,687	-	17,049,424	10	8,110,868	-	3,327,119	-	11,437,987	5,611,437
	Total as at June 30, 2022	8,951,377,967	-	171,406,547	87,307,108	9,035,477,406		1,725,929,690	-	507,489,102	135,751,754	2,097,667,037	6,937,810,369
	Total as at June 30, 2021	4,253,537,674	1,202,027	4,735,055,516	38,417,250	8,951,377,967		1,227,494,619	(76,695,939)	577,513,596	2,382,586	1,725,929,690	7,225,448,277

Amount in Taka	
2021-2022	2020-2021
371,737,347	176,494,088
371,737,347	176,494,088

Depreciation Charge:
Charges on assets procured by KGDCL



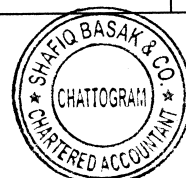
KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

(A Company of Petrobangla)

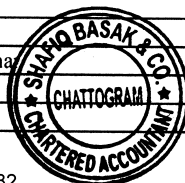
**SCHEDULE OF CUSTOMER DEPOSIT ACCOUNT
AS AT JUNE 30, 2022**

Annexure - B

SL No.	Name of the Bank	Branch Name	A/C NO.	2021-2022 Amount in TK.	2020-2021 Amount in TK.
INDUSTRY					
1	Basic Bank Ltd.	Sholoshahar	2416-01-0000690	12,343,292,825	177,123,495
ON-LINE SYSTEM					
2	Mutual Trust Bank Ltd.	Oxygen More Branch	0053-0320000456	110,660,029	122,276,771
3	Southeast Bank Ltd.	Oxygen More Branch	13500000003	99,273,733	109,580,679
4	United Commercial Bank Ltd.	Murad pur, Ctg	0761301000000278	266,812,253	168,611,036
5	Bank Asia Ltd	Agrabad, Ctg	08136000052	133,270,637	194,041,664
6	Basic Bnak Ltd	Sholoshahar, Ctg	2416-01-0001106	190,911,031	149,132,262
7	Standard Bank Ltd	Bahaddarhat Branch	03036000115	18,465,911	26,521,912
8	Exim Bank Ltd	Cad Avenue Branch	02613100332558	119,379,674	80,062,037
9	Bangladesh Krishi Bank (BKB)	Sholashahar, Chattogram	2931-0320000459	516,192	416,340
10	One Bank Ltd.	Cad Avenue Branch	0343000000537	72,336,411	126,284,989
11	Mercantile Bank Ltd	Agrabad Branch, Chattogram	110413125105341	60,966,447	49,053,949
12	NCC Bank Ltd	Hali Shahar Branch	0030-0315000098	15,779,526	8,031,291
13	Agran Bank Ltd	Khushi Branch, Chattogram	0200012485549	953,414	403,927
14	Dhaka Bank Ltd	New Market Branch, Ctg.	0251500000865	305,969,804	193,332,258
15	Rupali Bank Ltd	Bibirhat, Chattogram	5082024000024	136,378	41,114
16	The City Bank Ltd.	O.R Nizam Road	3102742339001	24,863,110	25,835,865
17	Social Islami Bank Ltd.	Nogumair Hat, Chattogram	1531360000224	216,878,367	197,024,705
18	Eastern Bank Ltd.	Agrabad, Chattogram	11221130674	2,054,673	4,909,032
19	First Security Bank Ltd.	Probortok Moor	0119-13100002657	1,315,924	23,316,678
20	National Bank Ltd.	East Nasirabad, Chattogram	1122003651231	149,623	44,129,895
21	Prime Bank Ltd.	Agrabad	2120317019643	12,428,173	401,858
22	Al-Arafah Islami Bank Ltd.	Pahartali	1601220001622	65,783,387	1,389,613
23	Shahjalal Islami Bank Ltd.	Pahartali	1399712624	16,245,780	-
24	Janata Bank Ltd.	Muradpur, Ctg.	100199025052	10,974	-
	(a) Sub Total:			14,078,454,275	1,701,921,370
COMMERCIAL					
25	Basic Bank Ltd.	Sholoshahar	2416-01-0000712	536,480	1,668,173
ON-LINE SYSTEM					
26	Southeast Bank Ltd.	Oxygen More Branch	13500000004	2,153,165	1,776,428
27	United Commercial Bank Ltd.	Muradpur, Ctg.	761301000000298	11,207,644	8,879,390
28	Bank Asia Ltd	Agrabad, Ctg.	8136000053	7,171,690	8,120,144
29	Basic Bnak Ltd	Sholoshahar, Ctg	2416-01-0001111	17,872,655	19,293,097
30	Mutual Trust Bank Ltd	Oxygen More, Ctg	0053-0320000465	1,194,252	1,279,670
31	Standard Bank Ltd	Bahaddarhat Branch	03036000116	4,561,631	2,480,952
32	Exim Bank Ltd	CDA Avenue Branch	02613100332591	422,713	471,255
33	Bangladesh Krishi Bank (BKB)	Sholashahar, Chattogram	2931-0320000468	1,160,769	1,089,562
34	One Bank Ltd.	CDA Avenue Branch	0343000000548	1,569,405	1,701,825
35	Mercantile Bank Ltd	Agrabad Branch, Chattogram	110413125105589	554,188	556,957
36	NCC Bank Ltd	Halishahar Branch	0030-0315000105	2,483,263	1,707,235
37	Agrani Bank Ltd	Khulshi Branch, Chattogram	0200012485686	1,522,831	4,778,093
38	Dhaka Bank Ltd	New Market Branch, Ctg	0251500000876	4,737,024	1,233,013
39	Rupali Bank Ltd	Bibirhat, Chattogram	5082024000025	1,475,762	857,332
40	Social Islami Bank Ltd.	Nogumiar Hat, Chattogram	1531360000235	6,767,927	5,913,118
41	Eastern Bank Ltd.	Agrabad, Chattogram	11221130685	24	13,962
42	First Security Bank Ltd.	Probortok Moor	0119-13100002658	2,220,041	889,567
43	National Bank Ltd.	East Nasirabad, Chattogram	1122003651236	10,912	2,948,816
44	Janata Bank Ltd.	Muradpur, Ctg.	100199024331	171,865	97,796
45	Prime Bank Ltd.	Agrabad, Ctg.	2120316019644	157,003	85,556
46	Al-Arafah Islami Bank Ltd.	Pahartali, Ctg	1601220001633	1,230,901	428,436
47	Shahjalal Islami Bank Ltd.	Pahartali, Ctg	302213100000067	468,041	-
48	The City Bank Ltd.	O.R Nizam Road			
	(b) Sub Total: (COMMERCIAL)			69,650,185	66,270,377



SL No.	Name of the Bank	Branch Name	A/C NO.	2021-2022 Amount in TK.	2020-2021 Amount in TK.
DOMESTIC					
49	BASIC Bank Ltd.	Sholoshahar, Ctg	2416-01-0000707	17,654,798	15,185,400
50	NCC Bank Ltd.	Halishahar, Ctg	0315000016	11,025,539	27,091,652
ON-LINE SYSTEM					
51	Southeast Bank Ltd.	Oxygen More Branch	1350000002	36,113,740	43,316,120
52	Mutual Trust Bank Ltd.	Oxygen More Branch	0053-0320000447	21,003,088	27,128,618
53	United Commercial Bank Ltd.	Muradpur	761300000289	97,572,757	121,584,563
54	Bank Asia Ltd.	Bank Asia Bhaban, Agrabad	08136000051/50	69,779,336	61,945,737
55	Basic Bnak Ltd	Sholoshahar, Ctg	2416-01-0001099/83	47,835,268	57,449,357
56	Standard Bank Ltd	Bahaddarhat Branch	03036000114	19,596,109	19,084,939
57	Exim Bank Ltd	CDA Avenue Branch	02613100332566	4,097,012	3,667,723
58	Bangladesh Krishi Bank (Bkb)	Sholashahar, Chattogram	2931-0320000440	13,292,272	15,874,947
59	One Bank Ltd.	CDA Avenue Branch	034300000526	24,508,030	19,532,026
60	Mercantile Bank Ltd	Agrabad Branch, Chattogram	110413125105667	10,329,701	10,777,314
61	NCC Bank Ltd	Halishahar Branch	0030-0315000114	38,041,024	24,533,944
62	Agrani Bank Ltd	Khulshi Branch, Chattogram	0200012484858	16,392,940	54,258,745
63	Dhaka Bank Ltd	New Market Branch, Ctg	0251500000854	11,642,970	7,554,621
64	Rupali Bank Ltd	Bibirhat, Chattogram	5082024000023	11,980,050	12,757,958
65	Social Islami Bank Ltd.	Nogumair Hat, Chattogram	1531360000202	66,365,577	59,284,303
66	Eastern Bank Ltd.	Agrabad, Chattogram	11221130663	842,900	1,381,880
67	First Security Bank Ltd.	Prabartak Mor	0119-13100002656	18,150,933	12,367,340
68	National Bank Ltd.	East Nasirabad, Chattogram	1122003651200	153,826	15,813,460
69	Janata Bank Ltd.	Muradpur	100199025338	4,905,769	1,151,870
70	The City Bank Ltd.	O.R Nizam Road	3102742232001	-	-
71	Prime Bank Ltd.	Agrabad	2120315019645	-	453,504
72	Al-Arafah Islami Bank Ltd.	Pahartoli	1601220001611	9,024,262	1,976,559
73	Shahjalal Islami Bank Ltd.	Pahartoli		1,261,747	
MOBILE BANK ACCOUNT					
74	MFS (Surecash) Rupali Bank Ltd,	Bibirhat, Chattogram	5082024000020	12,782	185,875
75	Grameen Phone (GP)		KGDCL	458,615	501,530
76	MFS (My-Cash) Mercantile Bank Ltd.	Agrabad	11043131130463	86,919	972,497
77	MFS (Tele-Cash) Southeast Bank Ltd.	Oxygen More	0060-13500000005	1,316,457	2,664,248
78	Dutch-Bangla Bank Ltd (Rocket)	Jubilee Road	1421200004877	27,619,091	37,497,869
79	Brac Bank Ltd.	Muradpur	1113103958973001	4,430,528	1,477,852
80	Dutch-Bangla Bank Ltd. (DBBL_Nexus)	Jubilee Road	1421200005316	552,173	507,053
(c) SubTotal:				586,046,213	657,979,504
Domestic GOVT. ACCOUNT					
81	United Commercial Bank Ltd.	Muradpur	761301000000267	1,016	1,003
82	Bank Asia Ltd.	Bank Asia Bhaban, Agrabad	81360000050	818	805
(d) SubTotal:				1,834	1,808
PREPAID GAS SALES ACCOUNT					
83	Basic Bank Ltd.	Sholoshahar, Chattogram	2416-01-0001083	11,699,242	12,854,073
84	Agrani Bank Ltd.	Khulshi, Chattogram	0200012220895	2,413,802	8,271,736
85	Agrani Bank Ltd.	Pressclub, Chattogram	0200012216757	10,294,741	23,269,648
86	Agrani Bank Ltd.	Kapashgola, Chattogram	02000122115952	2,303,700	2,493,200
87	Agrani Bank Ltd.	Industrial Area, Chattogram	0200012420799	8,062,875	8,461,505
88	Agrani Bank Ltd.	Artillary Centre Br. Ctg	020001230581	4,979,921	8,322,255
89	Agrani Bank Ltd.	SK. Mujib Road	0200012226207	1,610,946	1,747,968
90	Agrani Bank Ltd.	Chattasari road, Chattogram	0200012223615	7,738,811	935,453
91	United Commercial Bank Ltd.	Bhaddarhat, Chattogram	301000000187	1,424,415	5,818,520
92	United Commercial Bank Ltd.	Andarkilla, Chattogram	0521301000000043	1,425,176	1,721,172
93	One Bank Ltd.	Chandgaon	583000000991	460,125	318,691
94	One Bank Ltd.	Colonelhat Branch	943000000455	652,749	707,378
95	United Commercial Bank Ltd.	Dampara	1011301000000217	2,846,491	55,142
96	United Commercial Bank Ltd.	Chittagong Medical College	142130000000111	456,254	31,217
97	One Bank Ltd.	CDA Avenue Branch	0343000002408	98,143	93,824
98	One Bank Ltd.	Anderkilla Branch	06730000001031	886,165	-
99	Mercantile Bank Ltd	Khulshi	119413133562924	1,579,052	1,261,708
(e) SubTotal:				58,932,607	76,363,490
CFP					
100	Bangladesh Krishi Bank Ltd.	Sholoshaha	0320000351	27,206,169	14,847,300
(f) SubTotal:				27,206,169	14,847,300
Grand Total: (a+b+c+d+e+f)				14,820,291,284	2,517,383,849



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

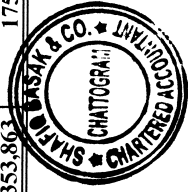
(A Company of Petrobangla)

SCHEDULE OF INVENTORIES (STORES AND SPARES) MOVEMENT

FOR THE YEAR ENDED JUNE 30, 2022

Annexure - C

Particulars	Balance As on 01	Goods Received		Goods Return		Total Received		Goods Issued		Balance As on 30	Variance		Ratio of Variance (%)
	July 2021	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	June 2022	Amount	Amount	
A. Local Materials:													
Construction materials	437,326	-	-	-	-	-	-	-	-	437,326	-	-	0.00%
Stationery & water supply material	7,722	32,304	-	-	-	32,304	-	32,304	-	7,722	-	-	0.00%
Books & periodicals	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Survey equipments	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Soft goods	76,802	208,145	-	-	-	208,145	-	208,451	-	76,496	(306)	-	-0.40%
Plant & machinery	3,336,124	37,725	-	-	-	37,725	-	37,725	-	3,336,124	-	-	0.00%
Vehicles spares	1,403,108	760,097	-	-	-	760,097	-	719,876	-	1,443,329	40,221	-	2.79%
Tyre, Tube & Batteries	1,148,285	363,984	-	-	-	363,984	-	680,681	-	831,588	(316,697)	-	-38.08%
General hardwares	83,976	52,953	-	-	-	52,953	-	40,338	-	96,591	12,615	-	13.06%
Distilled water	16,125	-	-	-	-	-	-	-	-	16,125	-	-	0.00%
Fuel, Oil & Lubricant	36,839	3,900	-	-	-	3,900	-	3,900	-	36,839	-	-	0.00%
Paints varnishes	805	-	-	-	-	-	-	-	-	805	-	-	0.00%
Liveries	63,365	-	-	-	-	-	-	-	-	63,365	-	-	0.00%
electrical spares	8,354,163	559,075	-	-	-	559,075	-	564,508	-	8,348,730	(5,433)	-	-0.07%
Calcined Petroleum Coke	1,447,071	-	-	-	-	-	-	-	-	1,447,071	-	-	0.00%
Miscellaneous	147,264	102,892	-	-	-	102,892	-	100,989	-	149,167	1,903	-	1.28%
TOTAL (A)	16,558,976	2,121,075	-	-	-	2,121,075	-	2,388,772	-	16,291,280	(267,697)	-	-21.43%
B. Foreign Materials:													
Line pipe, fittings & valve	296,439,546	97,915,973	13,603,221	-	-	111,519,194	-	115,727,627	-	292,231,113	(4,208,433)	-	-1.44%
caothodic, Coat & Wrap materials	56,820,669	276,000	-	-	-	276,000	-	6,119,464	-	50,977,205	(5,843,464)	-	-11.46%
Plant, Machineries & Spares	299,306,116	51,191,853	245,740	-	-	51,437,593	-	50,967,891	-	299,775,818	469,702	-	0.16%
MDPE line pipe & fittings	7,511,464	-	-	-	-	-	-	47,963	-	7,463,502	(47,963)	-	-0.64%
Total	660,077,795	149,383,827	13,848,961	-	-	163,232,788	-	172,862,946	-	650,447,637	(9,630,158)	-	-13.39%
GRAND TOTAL (A+B)	676,636,771	151,504,902	13,848,961	-	-	165,353,863	-	175,251,718	-	666,738,917	(9,897,855)	-	-34.81%



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

(A Company of Petrobangla)

SCHEDULE OF BUDGET VARIANCE FOR THE YEAR ENDED JUNE 30, 2022

Annexure - D
(লক্ষ টাকায়)

খরচের ধরণঃ কর্মকর্তা ও কর্মচারী ব্যয়

ক্রম নং	কোড নং	খাতের নাম	২০২১-২০২২		কম/(বেশি)
			বাজেট বরাদ্দ	প্রকৃত ব্যয়	
১	৮০০০১	কর্মকর্তাদের বেতন	১,৫০০.০০	১,৩৪৩.৬২	১৫৬.৩৮
২	৮০০০২	কর্মচারীদের বেতন	৫৬০.০০	৪৬৭.১৫	৯২.৮৫
৩	৮০৯৯০	শ্রমিকের মজুরী	-	-	-
৪		মোট বেতন (১+২+৩)	২,০৬০.০০	১,৮১০.৭৭	২৪৯.২৩
৫	৮০০০৪	মহার্ঘ ভাতা	-	-	-
৬	৮০২০২	বাড়ীভাড়া ভাতা	৮৭৯.০০	৭১১.০০	১৬৮.০০
৭	৮০০৫০	কার্যভার ভাতা	৪.০০	২.৮৬	১.১৪
৮	৮০০৭৪	চিকিৎসা ভাতা	৮৫.০০	৭৬.৫৩	৮.৪৭
৯	৮০৪০৩	চিকিৎসা খরচ	-	-	-
১০	৮০০৬৩	কর্মচারীদের টিফিন ভাতা	৩.০০	-	৩.০০
১১	৮০০২২	উৎসব বোনাস (বাংলা নববর্ষ ভাতাসহ)	৪১৫.০০	৩৪৮.৬৭	৬৬.৩৩
১২	৮০০২০	উৎসাহ বোনাস	৩৭০.০০	৩৬৯.৮৭	০.১৩
১৩	৮০০৫৩	যাতায়াত ভাতা	৪.০০	২.৪২	১.৫৮
১৪	৮০০১০	অধিকাল ভাতা	৪০০.০০	৩৬৬.৮৪	৩৩.১৬
১৫	৮০৩৭০	পোষাক পরিচ্ছদ	২০০.০০	১৫৬.২৮	৪৩.৭২
১৬	৮০০৮৫	ধোলাই ভাতা	৯.০০	৭.০৬	১.৯৪
১৭	৮০৪৯০	কল্যাণ ব্যয়	১৭৫.০০	১৭৫.০০	-
১৮	৮০৫০৫	ছুটির বেতন নগদায়ন	৩০০.০০	১৭৮.৫৩	১২১.৪৭
১৯	৮০৩৩০	গ্র্যাচুইটি	১,৮০০.০০	১,১৫৯.১৭	৬৪০.৮৩
২০	৮০৩০১	অবসরভাতা/ পেনশন	৬.০০	৪.৪৪	১.৫৬
২১	৮০৫৫১	চিত্তবিনোদন/ছুটি ভোগ সহায়তা ভাতা	১৯০.০০	১৪৮.০৫	৪১.৯৫
২২	৮০০৭০	লাঞ্চ সাবসিডি	৫৫.০০	৪৭.১০	৭.৯০
২৩	৮৯৯৪০	কর্মকর্তাদের আপ্যায়ন	৩.০০	-	৩.০০
২৪	৮০৩২০	গোষ্ঠী বীমা	৮৮.০০	৬৭.৩৫	২০.৬৫
২৫	৮০৩০২	ভবিষ্য তহবিল (সিপিএফ)	১,৫০০.০০	১,১৭৯.৭৫	৩২০.২৫
২৬	৮০০৬৬	গ্যাস ভাতা	৬৫.০০	৪৯.৫১	১৫.৪৯
২৭	৮০০৬৮	হার্ডশীপ/ফিল্ড/পাহাড়ী ভাতা	২.৭৫	২.৩২	০.৪৩
২৮	৮০০৩৫	সম্মানী	৪০০.০০	৩৯৯.৮৪	০.১৬
২৯	৮০০০৫	কর্মচারীদের আয়কর	-	-	-
৩০	৮০৪৩০	শিক্ষা সহায়তা ভাতা	২৭.০০	২২.১৪	৪.৮৬
৩১	৮০৯৯০	অন্যান্য ব্যয়	৭.০০	-	৭.০০
৩২		মোট (৫ হইতে ৩১)	৬,৯৮৭.৭৫	৫,৪৭৪.৭৪	১,৫১৩.০১
৩৩		সর্বমোট (৪+৩২)	৯,০৪৭.৭৫	৭,২৮৫.৫০	১,৭৬২.২৫



খরচের ধরণঃ অফিস খরচ

ক্রম নং	কোড নং	খাতের নাম	২০২১-২০২২		কম/(বেশি)
			বাজেট বরাদ্দ	প্রকৃত ব্যয়	
৩৪	৮৮০০১	মুদ্রণ ও মনোহারী	৭৫.০০	২১.৯৪	৫৩.০৬
৩৫	৮৪০০২	ডাক তার ও টেলিফোন	১৩০.০০	৫৩.২৬	৭৬.৭৪
৩৬	৮৩০১০	বিদ্যুৎ খরচ, পানি ও পয়	১২৫.০০	৯১.৬৮	৩৩.৩২
৩৭	৮৬০৩০	বিদ্যুৎ ও অন্যান্য ভোগ্য সরঞ্জামাদি	৬.০০	১.৪৮	৪.৫২
৩৮	৮৫১০১	ভ্রমণ খরচ	৬০.০০	৪৬.৮৩	১৩.১৭
৩৯	৮৬০০১	অফিস, অতিথি ভবন, গুদাম, গেস্ট হাউজ ভাড়া	১৭০.০০	১৪৫.৬২	২৪.৩৮
৪০	৮২০০৫	আপ্যায়ন খরচ	১৫.০০	৭.২৭	৭.৭৩
৪১	৮০৬১০	প্রশিক্ষণ ব্যয় (স্থানীয় ও বৈদেশিক)	১০০.০০	৯৯.৯৮	০.০২
৪২	৮১৪০১	আইন খরচ	১১৫.০০	৫১.১১	৬৩.৮৯
৪৩	৮১৯০১	উপদেষ্টা, গবেষণা ও পরীক্ষণ ব্যয়	১৩৫.০০	৩১.৩২	১০৩.৬৮
৪৪	৮৮৬০১	বীমা খরচ ও পি.এস.আই	৮২.০০	৬৮.৪১	১৩.৫৯
৪৫	৮৮৯৫১	পরিচালকের সম্মানী, বোর্ড ও বার্ষিক সাধারণ সভা	৮৭.০০	৮৩.১০	৩.৯০
৪৬	৮১১০১	নিরীক্ষা খরচ	৬.৫০	৪.১৪	২.৩৬
৪৭	৮৭৯০১	ব্যাংক চার্জ	১৭৫.০০	১৬৭.৬৬	৭.৩৪
৪৮	৮৮০০৩	বইপত্র ও সাময়িকী, সংবাদপত্র, বার্ষিক প্রতিবেদন	৮.০০	৬.১৫	১.৮৫
৪৯	৭৯০০১	কর্পোরেশন ওভারহেড	-	-	-
৫০	৮৬০৯১	কর, খাজনা, ট্যাক্স, ই.আর.সি	৮০০.০০	২৫৫.৩২	৫৪৪.৬৮
৫১	৮৫০০৩	জ্বালানী (পিওএল ও সিএনজি)	১৭০.০০	১২৫.৭৭	৪৪.২৩
৫২	৮৯০৪৫	ফিজেবিলিটি স্ট্যাডি (এলএনজি টার্মিনাল)	-	-	০.০০
৫৩	৮৫১২০	যানবাহন ভাড়া	৩৫.০০	২৭.৪৬	৭.৫৪
৫৪	৮৫০৯৩	মেরামত ও রক্ষণাবেক্ষন (গাড়ী)	৯৫.০০	৪৪.৩৯	৫০.৬১
৫৫	৭০৩০১	মেরামত ও রক্ষণাবেক্ষন (প্লান্ট, মেশিনারী)	৫৬০.০০	৩৩৮.৩৯	২২১.৬১
৫৬	৮৬০২১	মেরামত ও রক্ষণাবেক্ষন (ভবন)	২১১.০০	৫০.২২	১৬০.৭৮
৫৭	৮৬০২৭	মেরামত ও রক্ষণাবেক্ষন (আসবাব ও ইকুইপ.)	৪০.০০	১৩.৭৪	২৬.২৬
৫৮	৮০৪৯৫	কল্যাণ খরচ, বনভোজন, ক্রীড়া ও উৎসাপন	১৩০.০০	৯৬.১৫	৩৩.৮৫
৫৯	৮৮৯২০	বিজ্ঞাপন	৭৩.০০	৫২.০০	২১.০০
৬০	৮৬০১৪	তৈজসপত্র (ক্রোকোরীজ)	৪.০০	০.০৬	৩.৯৪
৬১	২০১৯	অবচয়	৫,৭৮৪.৯০	৩,৭১৭.৩৭	২,০৬৭.৫৩
৬২	৮৯৯০১	সি.এস.আর	৩০.০০	১১.৯২	১৮.০৮
৬৩	৮৯৯০২	অভ্যন্তরীণ গ্যাস ব্যবহার (নিজস্ব ভোগ)	৩.০০	-	৩.০০
৬৪	৮৬০১১	আবাসিক সাজসজ্জা, সফট ফার্নিশিং	৪.৫০	২.৭০	১.৮০
৬৫	৮০০৬০	আপ্যায়ন ভাতা/ঝাড়ুদার/ভূত ভাতা	৫.০০	৪.০৯	০.৯১
৬৬	৮৯৯২০	ভান্ডার খরচ/মালামাল পরিবহন ও স্থানান্তর	১৪.০০	৬.৫৮	৭.৪২
৬৭	৮০০৯০	অনিয়, চুক্তিভিত্তিক শ্রমিক মজুরী ও আউটসোর্স	১,২০০.০০	৯৩৭.৩৪	২৬২.৬৬
৬৮	৮৬০৮১	নিরাপত্তা খরচ	৫০.০০	৩৬.৬৭	১৩.৩৩
৬৯	৮৯৯০৫	শিক্ষা বৃত্তি ব্যয়	২০.০০	৫.১৩	১৪.৮৭
৭০	৮০৮০১	নিয়োগ, পদোন্নতি ও অন্যান্য ব্যয়	৩৭৫.০০	২৪৮.৩৮	১২৬.৬২
৭১		মোট (৩৪ হইতে ৭০)	১০,৮৯৩.৯০	৬,৮৫৩.৬৪	৪,০৪০.২৬
		সর্বমোট (৩৩+৭১)	১৯,৯৪১.৬৫	১৪,১৩৯.১৪	৫,৮০২.৫১

