

**KARNAPHULI GAS DISTRIBUTION COMPANY
LIMITED**

AUDITOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021



শফিক বসাক এন্ড কোং SHAFIQ BASAK & CO.

CHARTERED ACCOUNTANTS

Partners:

Md. Shafiqul Islam, FCA
Sampad Kumar Basak, FCA

Late Md. Enayet Ullah, FCA

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Ref. No-SB-CTG-1-29/1808/2021

Dated: September 23, 2021

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, 2021 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, 2021 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 item, Non-moving and Slow-moving item 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*



- v. Share money remained unconverted to share capital within six months, which was not capitalized in our audit period. As per FRC Circular No ১৪৬/এফআরসি/প্রশাঃ/প্রজ্ঞাপন/২০২০/০১- ফাইন্যান্সিয়াল রিপোর্টিং আইন ২০১৫ এর ধারা ২(৮) and dt. March 02, 2020.
- vi. The company has not recognized leases for lease rental in the financial statements as per IFRS 16, *Leases*.
- vii. Trade receivable discloses a balance of Tk. 740,77,03,279.00 as of balance sheet date which is a financial asset to be measured and disclosed under the IFRS 9 *Financial instrument*. Recognition of expected credit losses in line with para 5.5 of the said IFRS has not been considered by management of the company during the year. We were provided 10 parties as available to us, to confirm their balance. Replies from those parties are yet to be received. Moreover, Aging analysis of trade receivable has not been disclosed in notes to the financial statements in line with schedule XI of Companies Act, 1994.
- viii. 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 provided with calculation sheet of Gratuity summary (periodic) which could not be confirmed with any actuary report in this behalf. Moreover, the defined benefit plans have not been measured and accounted for in accordance with para 57 of IAS 19.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements of the current period. These matters were 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.

<i>Key Audit Matter (KAM)</i>	<i>How our Audit Addressed the Key Audit Matter</i>
<i>Appropriateness of Revenue Recognition and Disclosures on the Impact of the Initial Application of IFRS 15</i>	
<p>Revenue of BDT 35,248,657,503.00 is recognized in the statement of profit or loss and other comprehensive income for the year ended 30 June 2021 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 "<i>Revenue from Contracts with Customers</i>". 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.</p> <p>Examining customer invoices and receipts of payment on a test basis in accordance with contract.</p> <p>Testing the revenue recognition in line with contract and reporting standard.</p> <p>Furthermore, we assessed the accounting effects of new 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.	



Valuation of Inventory	
<p>The company had inventory of BDT 691,109,491.00 as at 30th June, 2021, 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 the appropriate values for slow-moving or obsolete items.</p>	<p>We challenged 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>Attending inventory counts and reconciling the count results to the inventory listings to test the completeness of data;</p> <p>Comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories and comparison to the associated provision to assess whether inventory provisions are complete;</p> <p>Challenging the completeness of inventory provisions through assessing actual and forecast sales of inventory lines to assess whether provisions for Scrap item and slow-moving/obsolete inventories are valid and complete.</p>
See note # 2.17.01 and 7.00 to the Financial Statements	
Recognition and measurement of deferred taxes	
<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</p> <p>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:</p> <p>Assessed the design implementation and operating effectiveness of key controls in respect of the company's process of recognition of deferred taxes.</p> <p>Assessed the accuracy and completeness of deferred tax; and</p> <p>Evaluating the adequacy of the financial statement disclosure, including disclosure of assumptions, judgments and sensitiveness.</p>
See note # 2.21.02 and 21.00, 45.00 to the Financial Statements	
Property, plant and equipment	
<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:</p> <p>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>For selected samples, performing physical observation to assess management's determination on whether the equipment is obsolete, and testing the assumptions used in estimating recoverable amount, such as estimated useful life and replacement cost.</p>
See note # 2.13 and 4.00 to the Financial Statements	



Other Information included in the Company's 2021 Annual Report

Other information consists of the information included in the Company's 2021 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 that a material 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

S.K. Basak
SHAFIQ BASAK & CO.
CHARTERED ACCOUNTANTS
SIGNED BY:

S. K. BASAK, FCA, PARTNER
ENROLMENT NO: 625

DVC: 2109 280625 AS 281891



Place: Chattogram

শফিক বসাক এন্ড কোং
SHAFIQ BASAK & CO.
CHARTERED ACCOUNTANTS

KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2021

	NOTES	TAKA 30.06.2021	TAKA 30.06.2020
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	4.00	8,951,377,967	4,253,537,674
Capital work-in-progress	5.00	225,584,897	285,673,727
Loans to employees- Non-current portion	6.00	537,838,291	520,175,845
		<u>9,714,801,155</u>	<u>5,059,387,246</u>
CURRENT ASSETS			
Loans to employees-Current portion	6.00	58,432,344	52,979,496
Inventories of stores and other materials	7.00	691,109,491	694,843,497
Advances, deposits and prepayments	8.00	12,450,465	47,436,506
Other current assets and investments	9.00	4,454,089,902	7,355,751,752
Trade receivable	10.00	7,407,703,279	7,611,041,239
Investment in FDR	11.00	7,166,963,379	8,945,153,924
Cash and bank balances	12.00	3,479,768,149	3,945,488,259
		<u>23,270,517,009</u>	<u>28,652,694,674</u>
		<u>32,985,318,164</u>	<u>33,712,081,920</u>
TOTAL ASSETS			
SHAREHOLDERS' EQUITY & LIABILITIES			
EQUITY			
Share capital	13.00	2,000,000,800	700
Share money deposits	14.00	577,242,400	-
Retained earnings	15.00	16,187,515,701	16,929,525,697
		<u>18,764,758,901</u>	<u>16,929,526,397</u>
NON-CURRENT LIABILITIES			
Customers' security deposits	16.00	4,368,710,935	4,105,067,201
Contractors' security deposits	17.00	12,735,000	11,620,000
Long term loan	18.00	894,008,381	-
Current account with BGDCL	19.00	(391,858,508)	(396,048,517)
Depreciation fund	20.00	2,045,928,683	1,443,104,207
Deferred tax liabilities	21.00	221,979,217	29,399,417
		<u>7,151,503,708</u>	<u>5,193,142,308</u>
CURRENT LIABILITIES			
Accruals & provisions	22.00	751,613,968	1,005,544,782
Inter-company current account	23.00	59,876,566	56,511,741
Other payable- Petrobangla	24.00	76,146,789	2,360,149,148
Income tax payable	25.00	110,981,589	(229,016,809)
		<u>998,618,912</u>	<u>3,193,188,862</u>
LIABILITIES FOR GAS SUPPLIED			
Liabilities for gas purchase	26.00	4,988,095,161	6,352,067,505
Liabilities for transmission charges	27.00	348,051,897	305,740,259
Liabilities for gas margin	28.00	412,260,241	1,136,929,362
Liabilities for energy security fund	29.00	322,029,343	601,487,227
		<u>6,070,436,642</u>	<u>8,396,224,353</u>
		<u>7,069,055,555</u>	<u>11,589,413,215</u>
		<u>32,985,318,164</u>	<u>33,712,081,920</u>

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


GENERAL MANAGER
(ACCOUNTS)

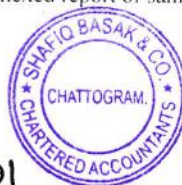

COMPANY SECRETARY


MANAGING DIRECTOR


DIRECTOR

As per our annexed report of same date.


SHAFIQ BASAK & CO.
CHARTERED ACCOUNTANTS
SIGNED BY: S. K. BASAK, FCA, PARTNER
ENROLMENT NO.: 625
DVC: 2109280625 AS 281891



Chattogram, 23 September, 2021

শফিক বসাক এন্ড কোং
SHAFIQ BASAK & CO.
CHARTERED ACCOUNTANTS

KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

(A Company of Petrobangla)

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2021

	NOTES	TAKA 2020-2021	TAKA 2019-2020
Sales revenue	30.00	34,425,724,005	33,921,904,308
Other operating income	31.00	822,933,498	720,029,722
Total Revenue		35,248,657,503	34,641,934,030
Cost of sales:			
Gas purchase (LNG, IOC Net & NG Including VAT)	32.00	25,497,906,025	24,961,544,669
Transmission charge - inter company	33.00	1,325,743,398	1,365,862,346
Gas development fund	34.00	1,166,606,685	1,145,710,344
Energy security fund	35.00	1,289,502,867	1,266,428,142
RPGCL operational charge	36.00	155,016,115	157,514,709
Petrobangla charge	37.00	173,570,009	178,851,678
		29,608,345,099	29,075,911,888
Gross Profit		5,640,312,404	5,566,022,142
Operating expenses	38.00	974,132,582	1,048,772,498
Depreciation expenses	39.00	575,131,010	176,494,088
Petrobangla's service charge	40.00	-	(48,409,000)
Bad and doubtful debts expense	41.00	(9,196,803)	(418,481,969)
		1,540,066,789	758,375,617
Operating Profit		4,100,245,615	4,807,646,525
Other non-operational income	42.00	644,722,729	337,471,719
Financial Income/ (Expenses)			
Interest expenses	43.00	(28,144,781)	-
Interest income	44.00	716,007,306	808,678,540
		687,862,525	1,146,150,259
Net profit before contribution to Beneficiaries' profit participation fund		5,432,830,869	5,953,796,784
Less: Contribution to Beneficiaries' profit participation fund		271,641,543	297,689,839
Profit before Tax		5,161,189,326	5,656,106,945
Less: Income tax expense			
Current tax expense	45.00	1,455,280,611	1,899,184,785
Deferred tax (income) / expense	45.00	192,579,800	133,949,770
		1,647,860,411	2,033,134,555
Net Profit after Tax for the year		3,513,328,915	3,622,972,390
Add: Other comprehensive income		-	-
Total Comprehensive Income for the year		3,513,328,915	3,622,972,390

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.


SHAFIQ BASAK & CO.
CHARTERED ACCOUNTANTS
SIGNED BY: S. K. BASAK, FCA, PARTNER
ENROLMENT NO. 625
DVC: 2109280625 AS 281891 7



Chattogram, 23 September, 2021

KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

(A Company of Petrobangla)

STATEMENT OF CHANGES IN EQUITY 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

FOR THE YEAR ENDED JUNE 30, 2020

	Share Capital	Share Money Deposit	Retained Earnings	Total Equity
Balance as at 01. 07. 2019 as restated	700	-	15,491,912,455	15,491,913,155
Net profit after tax for the year	-	-	3,622,972,390	3,622,972,390
Transfer to Petrobangla against KAFCO additional bill	-	-	(710,149,148)	(710,149,148)
Dividend paid for the year	-	-	(1,475,210,000)	(1,475,210,000)
Balance as at 30. 06. 2020	700	-	16,929,525,697	16,929,526,397


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, 2021

	TAKA 2020-2021	TAKA 2019-2020
a. Cash Flows from Operating Activities:		
Receipts from customers and others	36,096,718,192	33,407,529,846
Paid to suppliers against purchase of gas and others	(33,450,598,225)	(32,218,210,902)
Income tax paid	(1,115,282,213)	(2,161,346,730)
Interest paid	(28,144,781)	-
Net cash (used)/from operating activities	1,502,692,973	(972,027,787)
b. Cash Flows from Investing Activities :		
Capital expenditure	(4,548,620,450)	(302,199,980)
Investment in FDR	1,778,190,545	3,556,477,326
Deposit for energy security fund	-	2,000
Net cash provided/(used) by investing activities	(2,770,429,905)	3,254,279,346
c. Cash Flows from Financing Activities :		
Customers' security deposits	263,643,734	387,924,269
Contractors' security deposits	1,115,000	-
Share money deposit	577,242,400	-
Financial income	716,007,306	808,678,540
Long term loan	894,008,381	-
Interim dividend paid	(1,650,000,000)	(1,475,210,000)
Net cash provided/(used) by financing activities	802,016,821	(278,607,191)
d. Net increase/(decrease) in cash & cash equivalent (a+b+c)	(465,720,110)	2,003,644,368
e. Opening cash and cash equivalents	3,945,488,259	1,941,843,891
f. Closing cash and cash equivalents (d+e)	3,479,768,149	3,945,488,259


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, 2021

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, 2021
- (b) a statement of profit or loss and other comprehensive income for the year ended June 30, 2021
- (c) a statement of changes in equity for the year ended June 30, 2021
- (d) a statement of cash flows for the year ended June 30, 2021
- (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 Bangladesh Taka which is the company's functional currency.

2.08 Foreign Currency Conversion:

Foreign currencies have been converted into Bangladesh 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 108 (One hundred and Eight) 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 per IAS-12 "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, 2021
1.	PETROBANGLA	Entities under Common control	Gas Purchase	5,665,431,569.00
2.	BAPEX	DO	Gas Purchase	7,907,723.00
3.	BGFCL	DO	Gas Purchase	4,592,161.00
4.	GTCL	DO	Transmitting Gas	348,051,899.00
5.	RPGCL	-	RPGCL Operational Charge	44,453,298.00

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.



	TAKA 2020-2021	TAKA 2019-2020
4.00 Property, Plant and Equipment :		
Cost :		
Opening balance	4,253,537,674	4,030,912,873
Previous year adjustment	1,202,027	-
Opening balance after adjustments	4,254,739,701	4,030,912,873
Add : Addition during the year	4,735,055,516	269,566,189
Less: Disposal/sale during the year	38,417,250	46,941,388
Total (A)	8,951,377,967	4,253,537,674
Accumulated depreciation :		
Opening balance	-	1,051,000,531
Add : Charged during the year	575,131,010	176,494,088
Total accumulated depreciation	575,131,010	1,227,494,619
Less: Transfer to depreciation fund (Note-20)	575,131,010	1,227,494,619
Total accumulated depreciation (B)	-	-
Carrying amount (A-B)	8,951,377,967	4,253,537,674

i. 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.

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

5.00 Capital Work-in-Progress :

Opening Balance	285,673,727	253,713,671
Add: Addition during the year	206,567	31,968,568
	285,880,294	285,682,239
Less: Transferred to property, plant & equipment.	60,295,397	8,512
	225,584,897	285,673,727

Details of capital work-in-progress:

Particulars	Balance at 01.07.2020	Expenditure incurred during the year	Transferred to Fixed Assets (PPE)	Balance at 30.06.2021
Digital map	152,450,187	-	-	152,450,187
Cost & store	1,881,105	32,567	1,913,672	-
Prepaid meter project	43,120,954	-	43,120,954	-
Other civil construction	62,160,323	-	15,260,771	46,899,552
Software	26,061,158	174,000	-	26,235,158
Total	285,673,727	206,567	60,295,397	225,584,897

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	573,155,341	459,202,805
Add: Loan disburse during the year	101,154,083	174,520,546
	674,309,424	633,723,351
Less: Refund during the year	78,038,789	60,568,010
Closing balance	596,270,635	573,155,341
Break-up:		
Current portion	58,432,344	52,979,496
Non-current portion	537,838,291	520,175,845
	596,270,635	573,155,341

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.



	TAKA 2020-2021	TAKA 2019-2020
7.00 Inventories of Stores & Other Materials :		
Stores and spares (Note- 7.01)	676,636,771	676,177,841
L/C Goods in transit (Note- 7.02)	14,472,720	18,665,656
	691,109,491	694,843,497
7.01 Stores and Spares		
Opening balance	676,177,841	515,051,590
Add: Received during the year	174,012,103	463,073,452
	850,189,944	978,125,042
Less: Issued during the year	173,553,173	301,947,201
Closing balance	676,636,771	676,177,841
A schedule of property, plant, & equipment has been given in Annexure- "C".		
7.02 L/C Goods in Transit		
Opening balance	18,665,656	4,080,382
Add: Received during the year	71,673,862	77,328,866
	90,339,518	81,409,248
Less: Issued during the year	75,866,798	62,743,592
Closing balance	14,472,720	18,665,656
8.00 Advances, Deposits and Prepayments :		
Advance (Note-8.01)	11,849,434	46,835,475
Deposits (Note-8.02)	601,031	601,031
	12,450,465	47,436,506
8.01 Advance:		
Advance to BPI	4,706,669	4,706,669
Advance to employee/ Advance against expenses	6,838,614	19,079,159
Advance to contractors' and suppliers'	188,455	26,492,350
Advance to NBR	115,696	115,696
Advance against employee's income tax	-	(3,558,399)
	11,849,434	46,835,475
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)	214,089,902	258,414,898
Investment in project (Note-9.02)	4,240,000,000	7,097,336,854
	4,454,089,902	7,355,751,752
9.01 Other Current Assets :		
Accrued interest on bank deposit	185,931,588	246,708,101
Other debtors (Recoverable)	28,158,314	11,706,797
	214,089,902	258,414,898



	TAKA 2020-2021	TAKA 2019-2020
9.02 Investment In Project :		
Mirsarai Economic Zone	-	2,957,336,854
GTCL (Anowara-Fouzdarhat Pipe Line)	1,450,000,000	1,350,000,000
GTCL (Zero Point)	840,000,000	740,000,000
GTCL (Moheshkhali-Fouzdarhat Pipe Line)	1,950,000,000	2,050,000,000
	4,240,000,000	7,097,336,854
10.00 Trade Receivable :		
Receivable from customers (Note-10.01)	7,560,362,250	7,772,897,013
Less: Provision for bad and doubtful debts (Note-10.02)	152,658,971	161,855,774
	7,407,703,279	7,611,041,239
10.01 Receivable from Customers :		
Bulk customers	2,471,729,876	2,373,209,182
Non-bulk customers (Note-10.01.01)	5,088,632,374	5,399,687,831
	7,560,362,250	7,772,897,013
10.01.01 Non-Bulk Customers :		
Category of Customers :		
Compact Natural Gas (CNG)	1,049,703,592	1,053,274,568
Captive power	1,328,418,821	1,413,532,140
Industrial	1,159,671,205	1,210,954,938
Commercial	164,680,511	182,877,546
Tea garden	642,500	756,140
Domestic	1,385,515,745	1,538,292,499
	5,088,632,374	5,399,687,831
10.02 Provision for Bad and Doubtful Debts :		
Opening balance	161,855,774	580,337,743
Add: Provision for bad and doubtful debts	-	27,513,952
	161,855,774	607,851,695
Less: Adjustment during the year	9,196,803	445,995,921
	152,658,971	161,855,774
11.00 Investment in FDR :		
Own Fund (Note-11.01)	1,253,556,947	3,554,759,345
Customers security deposit (Note-11.02)	4,339,559,665	4,095,184,700
Depreciation fund (11.03)	1,573,846,767	1,295,209,879
	7,166,963,379	8,945,153,924
11.01 FDR of Own Fund :		
Government Banks:		
Agrani Bank Ltd.	55,745,248	545,838,388
Bangladesh Krishi Bank Ltd.	97,994,061	814,194,604
Basic Bank Ltd.	474,980,464	770,182,562
Janata Bank Ltd.	309,449,161	484,695,237
Rupali Bank Ltd.	-	320,539,973
Bangladesh Development Bank Ltd. (BDBL)	-	148,054,232
Investment Corporation of Bangladesh (ICB)	156,675,404	67,464,226
Sub-Total	1,094,844,339	3,150,969,223



	TAKA 2020-2021	TAKA 2019-2020
Non-Government Banks:		
Dhaka Bank Ltd.	-	21,461,000
EXIM Bank Ltd.	47,738,112	54,743,180
Jamuna Bank Ltd.	-	119,644,052
Trust Bank Ltd.	-	50,000,000
National Bank Ltd.	6,341,484	17,969,055
Eastern Bank Ltd.	-	109,009,641
Brac Bank Ltd.	-	10,963,194
UCBL	82,923,012	-
Social Islami Bank Ltd.	21,710,000	20,000,000
Sub-Total	158,712,608	403,790,122
Grand Total	1,253,556,947	3,554,759,345
11.02 Customers Security Deposit :		
Government Banks:		
Agrani Bank Ltd.	953,667,166	589,205,321
Bangladesh Krishi Bank Ltd.	1,054,073,748	1,356,108,916
Basic Bank Ltd.	1,147,203,395	675,038,852
Janata Bank Ltd.	420,047,826	477,137,068
Rupali Bank Ltd.	300,093,107	139,839,639
Sub-Total	3,875,085,243	3,237,329,796
Non-Government Banks:		
UCBL	-	160,111,635
Dhaka Bank Ltd.	10,000,000	-
Prime Bank Ltd.	-	114,194,800
IFIC Bank Ltd.	-	54,263,000
One Bank	70,000,000	34,645,290
Al-Arafah Islami Bank Ltd.	-	135,083,833
AB Bank Ltd.	98,539,000	42,418,000
NRB Global	-	10,855,000
Exim Bank Ltd.	-	13,228,241
First Security Islami Bank Ltd.	75,602,522	32,550,500
Shahjalal Islami Bank Ltd.	-	73,588,000
Trust Bank Ltd.	30,000,000	-
Meghna Bank Ltd.	30,000,000	-
Bank Asia Ltd.	-	32,148,000
Community Bank Ltd.	108,550,000	100,000,000
Social Islami Bank Ltd.	20,000,000	23,958,605
National Bank Ltd.	21,782,900	30,810,000
Sub-Total	464,474,422	857,854,904
Grand Total	4,339,559,665	4,095,184,700
11.03 Depreciation Fund:		
Government Banks:		
Agrani Bank Ltd.	232,241,082	243,030,867
Bangladesh Krishi Bank Ltd.	463,976,931	351,021,819
Janata Bank Ltd.	126,604,107	21,158,000
Rupali Bank Ltd.	137,077,241	-
Sonali Bank Ltd.	362,308,915	343,926,251
Sub-Total	1,322,208,276	959,136,937



	TAKA 2020-2021	TAKA 2019-2020
Non-Government Banks:		
UCBL	-	48,706,339
Brac Bank Ltd.	-	10,742,500
One Bank Ltd.	59,121,670	54,263,000
Mutual Trust Bank Ltd.	-	10,830,000
NRB Bank Ltd.	57,938,563	53,375,000
AB Bank Ltd.	21,866,000	-
Social Islami Bank Ltd.	47,393,624	50,000,000
Meghna Bank Ltd.	21,788,000	20,000,000
Exim Bank Ltd.	30,690,152	28,156,103
IFIC Bank Ltd.	-	20,000,000
Dhaka Bank Ltd.	-	20,000,000
National Bank Ltd.	12,840,482	-
Estern Bank Ltd.	-	20,000,000
Sub-Total	251,638,491	336,072,942
Grand Total	1,573,846,767	1,295,209,879
The above picture shows investment in:		
Government Banks	88%	82%
Non-Government Banks	12%	18%
	100%	100%
12.00 Cash and Bank Balances:		
Cash in hand (Certified by Management)	1,653	98
Imprest fund (Certified by Management)	145,000	145,000
Cash at bank (Note-12.01)	887,216,755	224,501,609
Customers security deposit A/C (Note-12.02)	75,020,892	17,927,900
Outstation collection A/C (Annexure-B)	2,517,383,849	3,702,913,652
	3,479,768,149	3,945,488,259
12.01 Cash at Bank :		
UCBL, Dhaka A/C - CD 18779	1,488,767	1,104,342
Basic Bank Limited A/C- CD 2901	991,624	29,787
Bangladesh Krishi Bank A/C- CD 853	1,128,906	1,172,310
Bangladesh Krishi Bank A/C- SND 34	19,782,916	2,820,691
Basic Bank Limited A/C- SND 679	783,136,148	3,359,408
Basic Bank Limited A/C- SND 733	3,484,235	1,363,783
Basic Bank Limited A/C- SND 749	68,551,612	202,037,609
Janata Bank Limited. A/C-CD 18	3,111	655,590
Janata Bank Limited. A/C-SND 20	8,649,434	11,958,089
	887,216,755	224,501,609
12.02 Customers Security Deposit A/C :		
Basic Bank Limited A/C- SND 728	42,636,315	9,105,225
NCC Bank Limited A/C-SND 34	347,592	574,377
Bank Asia Ltd. A/C-SND 43	31,553,052	8,238,496
Bangladesh Krishi Bank A/C- SND 37	483,933	9,802
	75,020,892	17,927,900
13.00 Share Capital :		
a) Authorized	10,000,000,000	3,000,000,000
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	-
	2,000,000,800	700

	TAKA 2020-2021	TAKA 2019-2020
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	16,929,525,697	15,491,912,455
Prior year adjustment-Correction of error	106,837	-
Prior year adjustment-Correction of error	76,695,939	-
Net profit for the year	3,513,328,915	3,622,972,390
	20,519,657,388	19,114,884,845
Less: Transfer to share capital	2,000,000,100	-
Less: Payable to petrobangla against KAFCO additional bill	682,141,587	710,149,148
Less: Dividend paid for the year	1,650,000,000	1,475,210,000
	4,332,141,687	2,185,359,148
Closing Balance	16,187,515,701	16,929,525,697

16.00 Customers' Security Deposits :		
Opening balance	4,105,067,201	3,717,142,932
Add: Received during the year	282,668,447	410,622,193
	4,387,735,648	4,127,765,125
Less : Refund during the year	19,024,713	22,697,924
	4,368,710,935	4,105,067,201

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 4,339,559,665.00 have been invested in FDR with government and non-government banks.

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

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

18.00 Long-term loan		
JICA BD-P-78 (Note- 18.01)	761,769,902	-
GOB BD-P-78 (Note- 18.02)	132,238,479	-
	894,008,381	-

18.01	JICA BD-P-78	738,107,400	-
	Add: Interest on loan (Note-43)	23,662,502	-
		761,769,902	-



	TAKA 2020-2021	TAKA 2019-2020
18.02 GOB BD-P-78	127,756,200	-
Add: Interest on loan (Note-43)	4,482,279	-
	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)	(422,999,415)
Other current account	26,786,212	26,950,898
	(391,858,508)	(396,048,517)

20.00 Depreciation Fund :

Opening balance	1,443,104,207	1,188,376,674
Less: Previous year adjustment	(76,695,939)	-
Add: Depreciation during the year (Note-04)	575,131,010	176,494,088
Add: Interest on FDR	104,389,405	78,233,445
	2,045,928,683	1,443,104,207

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	29,399,417	(104,550,353)
Add: Deferred tax expenses/ (income) during the year	192,579,800	133,949,770
Closing balance	221,979,217	29,399,417

Reconciliation of Deferred tax liabilities/(assets)

	Carrying value	Tax base	Taxable temporary difference
(a) As at June 30, 2021			
Property, plant and equipment (Except land and Leasehold land)	5,569,363,239	4,676,773,547	892,589,693
Provision for bad and doubtful debt	152,658,971	-	(152,658,971)
Total			739,930,722
Deferred tax liability (Tax Rate - 30%)			221,979,217
(b) As at June 30, 2020			
Property, plant and equipment (Except land and Leasehold land)	1,496,899,702	1,244,584,185	252,315,518
Provision for bad and doubtful debt	161,855,774	-	(161,855,774)
Total			90,459,744
Deferred tax liability (Tax Rate - 32.5%)			29,399,417



	TAKA 2020-2021	TAKA 2019-2020
22.00 Accruals & Provision :		
Provision for incentive bonus	17,560,910	32,895,531
Liabilities for service	159,990,807	377,038,120
Liabilities for goods	78,232,936	89,129,613
Liabilities for audit fee (Including VAT)	189,750	172,500
Beneficiaries' profit participation fund (Note-22.01)	271,221,122	302,004,131
Other current liabilities (Note-22.02)	210,197,887	200,109,133
Payroll deduction(Note-22.03)	14,220,556	4,195,754
	751,613,968	1,005,544,782
22.01 Beneficiaries' Profit Participation Fund :		
Opening Balance	302,004,131	302,444,218
Add: Provision made during the year	271,641,543	297,689,839
Add: Recover against final settlement	439,397	955,877
	574,085,072	601,089,934
Less: Transferred to the fund	302,863,950	299,085,803
	271,221,122	302,004,131
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	51,169,607
Security & Earnest money-suppliers	11,519,124	11,383,517
Advance from CDA	22,513,542	22,513,542
Advance from BSCIC	9,065,310	9,065,310
VAT Deduction from contractor/suppliers bill	7,453,147	6,295,231
Tax Deduction from contractor/suppliers bill	-	21,987,186
Payable to contractor	227,511	227,511
Account payable control A/C (store)	108,298,178	77,639,017
Payable to CUET	-	(171,788)
	210,197,887	200,109,133
22.03 Payroll Deduction :		
Interest on furniture loan	150,586	76,791
Payable to employee	14,092,476	4,031,885
Shramik karmachary sangsad subs	3,676	3,676
Subs of officers welfare asso.	64,815	89,475
Welfare fund	385,091	388,749
SPCL welfare fund subs	14,329	14,337
Pension fund-TGTDCL	69,903	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
Provident fund-MGMCL	-	81,308
Others	50	-
	14,220,556	4,195,754



	TAKA 2020-2021	TAKA 2019-2020
23.00 Inter-Company Current Account :		
Current Account with Samuthang	279,591	279,591
Current Account with TITAS	9,659,742	8,052,831
Current Account with GTCL	46,875,686	45,257,216
Current Account with BAPEX.	(179,023)	(179,023)
Current Account with Sundorban Gas Co.	160,268	(204,297)
Current Account with PGSL	(2,609)	
Current Account with Jalalabad	3,082,911	3,305,423
	59,876,566	56,511,741.
24.00 Other Payable-Petrobangla :		
Opening balance	2,360,149,148	3,005,575,821
Add: Provided for the year (Note-15)	682,141,587	710,149,148
	3,042,290,735	3,715,724,969
Less : Settled during the year	2,966,143,946	1,355,575,821
	76,146,789	2,360,149,148
25.00 Income Tax Payable/ (Receivable) :		
Opening Balance	(229,016,809)	33,145,136
Add: Current Tax Expenses:		
Provided during the year (Note-25.01)	1,455,280,611	1,851,910,347
Previous year under/ (over) provision	-	47,274,438
	1,455,280,611	1,899,184,785
Less: Payment during the year:		
Paid for prior year (FY 2019-2020, U/S-74)	-	80,419,574
Advance income tax paid	1,115,282,213	2,080,927,156
	1,115,282,213	2,161,346,730
	110,981,589	(229,016,809)
25.01 Computation of Income Tax:		
A. Total Taxable Income		
Net profit before tax		5,161,189,326
Add: Expenses to be separately considered		
Accounting depreciation for separate consideration		575,131,010
Entertainment expenses added back for separate consideration		1,182,876
		<u>576,313,886</u>
Add: Other inadmissible allowances		
Donation and subscriptions		1,100,000
Bad debt provision		-
		<u>1,100,000</u>
Less: Allowable expenses		
Tax depreciation u/s 29 (1) (viii) of the ITO, 1984		886,484,966
Business Income before separate consideration of Entertainment Exp.		
Entertainment Allowance as per Sec. 30(f)(i) & Rule 65 of ITO & ITR 1984		1,182,876
		<u>887,667,842</u>
Total Taxable income		4,850,935,370
Tax Rate		30%
Tax Payable on Total Taxable Income		1,455,280,611
B. Minimum Tax Payable U/S-82C(4)		
Gross Receipts during the year		35,248,657,503
Tax Rate		0.60%
Minimum Tax u/s 82C(4) of ITO 1984		211,491,945



C. Minimum Tax U/S-82C(2)		
On Supplies u/s 52		736,067,459
On Bank Interest income u/s 53F		77,208,255
Advance tax paid		302,006,500
Minimum Tax u/s 82C(2) of ITO 1984		1,115,282,213
Gross Tax Liability (Higher of A, B and C) under section 82C(5)		1,455,280,611
Total Current tax		1,455,280,611
Reconciliation of effective tax rate	%	TAKA
25.02 Profit before tax		5,161,189,326
Current tax expense	28.20%	1,455,280,611
Deferred tax expense	3.73%	192,579,800
Total tax expense	31.93%	1,647,860,411
Effective Current Tax	28.20%	1,455,280,611
Effective Deferred Tax	3.73%	192,579,800
Total Effective Tax for the year	31.93%	1,647,860,411
	TAKA	TAKA
	2020-2021	2019-2020
26.00 Liabilities for Gas Purchase :		
Opening balance	6,352,067,505	5,885,436,756
Add: Purchase during the year (Note-32)	25,497,906,025	24,961,544,669
Add: Previous year adjustment	86,517,321	-
	31,936,490,851	30,846,981,426
Less: Paid during the year	26,948,395,690	24,494,913,921
	4,988,095,161	6,352,067,505
i. It represents outstanding amount payable to (BAPEX, BGFCL, SGFL and Petrobangla) against their margin and Govt. margin on total gas purchase quantity.		
ii. During the year the company has been adjusted Tk. 17,450,798.00 IOC for Gas bill (Jalalabad Gas Field), Tk. 62,567,843.00 for IOC Gas bill (LNG Bill), Tk. 29,680.00 for IOC Gas bill (Bangura Gas Field), Tk. 258,306.00 for IOC Gas bill (Bibiyana Gas Field) adjusted with Petrobangla for FY 2018-2019 and Tk. 6,210,694.00 for FY 2017-2018 adjusted with BAPEX and SGFCL.		
27.00 Liabilities for Transmission Charges :		
Opening balance	305,740,259	478,943,619
Add: Provided for the year (Note-33)	1,325,743,398	1,365,862,346
	1,631,483,657	1,844,805,964
Less: Settled during the year	1,283,431,760	1,539,065,705
	348,051,897	305,740,259
28.00 Liabilities for Gas Margin :		
Opening balance	1,136,929,362	1,316,139,960
Add: Provided for the year	1,495,192,809	1,482,076,731
	2,632,122,171	2,798,216,691
Less: Settled during the year	2,219,861,930	1,661,287,329
	412,260,241	1,136,929,362
29.00 Liabilities for Energy Security Fund:		
Opening balance	601,487,227	522,384,546
Add: Provided for the year (Note-35)	1,289,502,867	1,266,428,142
Add: Interest on deposit	-	3,219,085
	1,890,990,094	1,792,031,773
Less: Settled during the year	1,568,960,751	1,190,544,546
	322,029,343	601,487,227



30.00 Sales Revenue (Gas Sales) :

	Volume in MMCM		Amount in Taka	
	2020-2021	2019-2020	2020-2021	2019-2020
Feed Gas for CNG	129.80	123.55	4,570,613,997	4,325,419,569
Power	768.50	1,131.63	3,419,816,233	5,035,764,730
Captive Power	505.09	471.81	6,878,124,973	6,522,861,059
Fertilizer	696.83	543.69	6,561,557,246	5,918,305,813
Industry	527.55	439.84	5,572,843,602	4,715,082,685
Commercial	31.21	31.17	724,416,907	717,801,002
Tea Estate	0.57	0.59	7,258,207	6,343,673
Domestic	530.31	530.18	6,691,092,840	6,680,325,777
	3,189.86	3,272.46	34,425,724,005	33,921,904,308

31.00 Other Operating Income :

Meter rent	118,644,893	100,276,646
Surcharge for late payment	218,852,349	136,586,946
Demand charges	485,004,256	482,615,730
Penalties (card replacement)	432,000	550,400
	822,933,498	720,029,722

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

<u>Category of Supplies</u>	Volume in MMCM		Amount in Taka	
	2020-2021	2019-2020	2020-2021	2019-2020
Feed Gas for CNG	127.84	122.26	4,010,468,145	3,834,103,521
Power	755.05	1,120.32	2,499,549,766	3,708,170,778
Captive Power	497.37	466.30	5,813,281,958	5,469,121,411
Fertilizer	687.44	537.24	2,275,129,996	1,778,226,045
Industrial	519.63	435.45	4,626,499,826	3,876,712,692
Commercial	30.75	30.89	625,722,045	628,334,568
Tea Estate	0.56	0.58	5,031,688	5,262,686
Domestic	522.63	524.47	5,642,222,601	5,661,612,968
	3,141.27	3,237.51	25,497,906,025	24,961,544,669

32.01 System (Loss) / Gain

	1.55%	1.08%
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33.00 Transmission charge :

<u>Name of the Gas Transmission Company Limited</u>	Volume in MMCM		Amount in Taka	
	2020-2021	2019-2020	2020-2021	2019-2020
Bakhrabad Gas Field	-	72.63	-	30,760,037
R-LNG	3,100.25	3,150.29	1,312,957,636	1,334,149,585
Bibiyana Gas Field	-	2.25	-	952,724
Bangura Gas Field	30.19	-	12,785,761	-
	3,130.44	3225.18	1,325,743,398	1,365,862,346

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 BERC, 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:

<u>Categories</u>	<u>Volume in MMCM</u>		<u>Amount in Taka</u>	
	<u>2020-2021</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2019-2020</u>
CNG	127.73	122.12	170,333,164	162,851,510
Power	754.56	1,119.19	127,973,992	189,814,351
Captive Power	496.95	465.81	262,289,630	245,856,378
Fertilizer	686.81	536.72	116,482,597	91,028,113
Industrial	519.18	434.98	211,720,833	177,383,300
Commercial	30.73	30.86	26,931,547	27,045,380
Tea Estate	0.56	0.58	226,525	236,827
Domestic	522.18	523.95	250,648,397	251,494,485
	3,138.70	3,234.21	1,166,606,685	1,145,710,344

35.00 Energy security fund :

<u>Categories</u>	<u>Volume in MMCM</u>		<u>Amount in Taka</u>	
	<u>2020-2021</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2019-2020</u>
CNG	127.73	122.12	188,343,644	180,070,905
Power	754.56	1,119.19	141,480,681	209,847,823
Captive Power	496.95	465.81	289,969,684	271,802,191
Fertilizer	686.81	536.72	128,776,456	100,635,443
Industrial	519.18	434.98	233,889,738	195,956,785
Commercial	30.73	30.86	29,773,724	29,899,570
Tea Estate	0.56	0.58	250,244	261,625
Domestic	522.18	523.95	277,018,695	277,953,801
	3,138.70	3,234.21	1,289,502,867	1,266,428,142

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 :

<u>Volume in MMCM</u>		<u>Amount in Taka</u>	
<u>2020-2021</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2019-2020</u>
3,100.32	3,150.29	155,016,115	157,514,709

37.00 Petrobangla Charges :

<u>Volume in MMCM</u>		<u>Amount in Taka</u>	
<u>2020-2021</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2019-2020</u>
3,138.70	3,234.21	173,570,009	178,851,678

<u>TAKA</u>	<u>TAKA</u>
<u>2020-2021</u>	<u>2019-2020</u>
173,570,009	178,851,678

38.00 Operating Expenses :

Employees' cost (Note-38.01)	643,938,328	618,356,633
Repairs & maintenance (Note-38.02)	122,172,127	57,702,429
Administrative expenses (Note-38.03)	203,414,799	367,934,021
Public relation (Note-38.04)	4,607,329	4,779,415
	974,132,582	1,048,772,498



38.01 Employees' Cost :

Basic salary (Officers)
Basic salary (Staff)
Honorarium
Over time (Staff)
Education allowance
Incentive bonus
Festival bonus
Bangla nababarsha
Conveyance allowance
Gas allowance
Hardship allowance (Staff)
Lunch subsidy/ Meal allowance
Medical allowance
Washing allowance
House rent allowance
Company contribution to pension fund
CPF company's cont. (Off. & Staff)
Group insurance (Officer & Staff)
Gratuity (Officer & Staff)
Liveries and uniforms
Welfare expenses
Leave encashment
LFA
CBA election & other expenses
Charge allowance officer

	TAKA 2020-2021	TAKA 2019-2020
138,994,916	152,909,749	
51,375,300	59,770,747	
31,647,369	25,619,935	
39,966,029	44,191,729	
2,452,264	2,420,299	
810,392	31,368,620	
31,711,910	32,278,900	
3,088,596	3,242,053	
277,396	320,282	
5,330,272	5,971,211	
229,001	191,184	
5,106,186	5,382,589	
8,229,445	8,583,067	
768,154	844,480	
75,214,253	78,164,291	
444,276	288,169	
109,728,579	15,009,452	
7,269,210	8,807,565	
58,589,010	73,342,427	
13,294,469	15,644,855	
17,500,000	17,500,000	
26,275,298	20,387,389	
14,908,050	15,432,110	
1,800	300	
726,153	685,230	
643,938,328	618,356,633	

38.02 Repairs & Maintenance :**R & M (General) :**

Office building
Office machinery and equipment

14,733,831	1,731,032
1,722,487	7,044,726
16,456,318	8,775,758

R & M (Vehicle) :

Petrol, oil, lubricant and CNG
Spare parts replace, painting, CNG

10,286,997	7,913,897
5,831,241	2,520,928
16,118,238	10,434,825

R & M (Operational) :

Transmission/ Dist. line
Electric system
Plant & machinery

-	838,162
251,843	-
89,345,728	37,653,684
89,597,571	38,491,846
122,172,127	57,702,429

38.03 Administrative Expenses :

Entertainment allowance
Domestic aid
Wages of casual labor
Celebration expenses
Employees welfare expenses
Training expenses (Local)
Training expenses (Foreign)
Recruitment, promotion and meeting expenses
Legal expenses
Consultancy fee
Entertainment expenses

195,929	242,414
389,987	240,976
90,958,851	85,756,955
31,112	274,076
11,478,788	10,746,944
1,902,794	1,644,759
-	8,355,891
852,260	858,736
3,932,633	3,328,438
702,382	1,429,000
986,947	916,196



Electricity expenses	8,940,456	8,118,128
Water and sewerage	1,025,995	1,341,299
Telephone and Fax	5,697,716	5,393,547
Audit fee	327,750	457,050
Postage	1,247,048	353,770
Officer's traveling	2,556,591	5,026,200
Staffs traveling	77,400	78,530
Transport fare	3,080,700	2,384,555
Transport expenses	-	-
Office, Guest house and Godown rent	14,600,805	14,381,305
Guest house and soft furnishing expenses	346,719	353,392
Bank charges	14,754,000	10,501,183
Cookeries and cutleries	4,000	7,790
Electric and other material (Consumable)	259,855	924,561
Land and land development tax	3,104,822	9,526,015
Rates and taxes	31,639,274	20,688,845
Vehicle tax and License	2,046,350	889,601
Printing and stationery	3,395,241	2,648,853
Book, magazine and paper expenses	575,665	366,839
Insurance expenses	7,383,693	7,361,451
Board meeting expenses	5,565,703	5,022,836
Store handling expenses	458,910	2,209,435
Safety & security expenses	1,362,423	2,833,510
Feasibility study (LNG Terminal)	(17,568,000)	148,296,000
Donation (CSR/School) expenses	1,100,000	4,974,941
	203,414,799	367,934,021
38.04 Public Relation :		
Advertisements & Publications	4,607,329	4,779,415
	4,607,329	4,779,415
39.00 Depreciation (Note-04) :	575,131,010	176,494,088
40.00 Petrobangla Service Charge :	-	(48,409,000)
41.00 Bad Debt Expense (Note-10.02) :	(9,196,803)	(418,481,969)
42.00 Other Non-Operational Income :		
Transport income	369,603	144,778
Profit from sales of vehicles	-	360,000
Sales of store	239,961,901	296,309,450
Sales of paper & magazine	8,687	14,240
Sales of tender schedule	398,800	210,000
Condenset sale	-	(522,450)
Enlistment & renewal fees	2,320,200	248,020
Forfeiture A/C (security money)	2,940,000	-
Demurrage from suppliers	154,965	414,212
Testing charges	12,000	-
Accommodation rent	47,225	63,950
Other rental income	147,300	226,300
Penalty income	396,426,171	35,982,637
Liquidated damage	98,139	2,481,257
Interest on motor cycle loan	110,300	129,656
Interest on LP/HB loan	1,721,938	1,321,249
Application fee	5,500	24,500
Notice fee	-	63,920
	644,722,729	337,471,719



43.00 Interest Expenses :

Interest on loan (JICA BD-P-78)	23,662,502	-
Interest on loan (GOB BD-P-78)	4,482,279	-
	<u>28,144,781</u>	<u>-</u>

44.00 Interest Income :

Interest on bank deposit (SND A/C)	171,605,179	163,519,091
Interest income (Anowara-Fouzderhat Loan)	71,056,801	-
Interest on FDR	473,345,326	645,159,449
	<u>716,007,306</u>	<u>808,678,540</u>

45.00 Income Tax Expenses :

Current tax :		
Current year tax (Note-25)	1,455,280,611	1,851,910,347
Previous years under/ (over) provision	-	47,274,438
	1,455,280,611	1,899,184,785
Deferred tax (income)/expense (Note-21)	192,579,800	133,949,770
	<u>1,647,860,411</u>	<u>2,033,134,555</u>

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	-	5,254,820,000
	<u>-</u>	<u>5,254,820,000</u>

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, 2021

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 30.06.2021	
		Balance As at 01.07.2020	Previous year adjustment	Addition during the year	Disposal/ Adjustment	Balance As at 30.06.2021	Rate %	Acc. Dep. At 01.07.2020	Previous year adjustment	Charge during the year	Adjustment		Acc. Dep. At 30.06.2021
1	Office Extension or Improvement	153,698,424	-	-	-	153,698,424	10	102,759,897	(1,643,886)	15,369,842	-	116,485,853	37,212,571
2	Workshop Equipment	386,380	-	-	-	386,380	15	355,479	(33,490)	30,900	-	352,889	33,491
3	Catholic Protection Works	6,377,556	-	-	-	6,377,556	5	2,636,374	(8,381)	318,878	-	2,946,871	3,430,685
4	Transmission and Distribution Plant	417,101,418	(41,163,918)	-	-	375,937,500	5	96,036,797	(21,419,916)	20,855,071	-	95,471,952	280,465,548
5	Customer Metering Station (CMS) Plant	124,377,920	930,352	1,841,280,042	31,852,226	1,934,736,068	10	110,983,608	(1,466,004)	194,668,703	2,008,935	302,177,372	1,632,558,697
6	Telecom and Computer Equipment	7,058,258	-	-	-	7,058,258	15	7,058,257	(116,972)	116,972	-	7,058,257	1
7	Office and Electrical Equipment	55,868,910	(709,798)	8,833,434	-	63,992,546	15	51,986,841	(6,270,358)	8,833,434	-	54,549,917	9,442,629
8	Vehicle	304,112,192	-	43,944,600	-	348,056,792	20	286,325,856	(74,752,934)	69,022,373	-	280,595,295	67,461,497
9	Furniture & Fixtures	21,464,508	443,387	1,367,805	-	23,275,700	10	12,805,484	(1,755,674)	1,367,805	-	12,417,615	10,858,085
10	Warehouse & Godown	7,006,387	-	-	-	7,006,387	5	2,794,713	(20,301)	350,319	-	3,124,731	3,881,656
11	Others civil construction	45,675,557	-	-	-	45,675,557	2.5	7,995,284	143,248	1,141,889	-	9,280,421	36,395,136
12	Line Pipe Equipment	65,189,563	-	1,121,697,763	985,242	1,185,902,084	5	17,668,114	112,286	59,253,310	49,262	76,984,448	1,108,917,636
13	Distribution Line	1,184,450,920	41,702,024	1,590,819,871	5,579,782	2,811,393,033	5	431,733,025	21,474,135	194,668,703	324,388	647,551,474	2,163,841,559
14	Transmission Line	226,360,450	-	-	-	226,360,450	3.33	71,184,873	4,193,157	7,537,803	-	82,915,833	143,444,617
15	Freehold concrete and brick structure	87,319,942	-	-	-	87,319,942	2.5	21,829,986	-	2,182,999	-	24,012,985	63,306,957
16	Leasehold Land	16,862,899	-	-	-	16,862,899	1.01	1,703,152	-	170,315	-	1,873,467	14,989,432
17	Land	1,513,983,606	-	127,112,000	-	1,641,095,606	0	-	-	-	-	-	1,641,095,606
18	Protection Plant	21,047	-	-	-	21,047	10	14,707	2,631	2,105	-	19,443	1,604
19	Software	16,221,737	-	-	-	16,221,737	10	1,622,174	4,866,520	1,622,174	-	8,110,868	8,110,869
	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
	Total as at June 30, 2020	4,030,912,873	-	269,566,189	46,941,388	4,253,537,674		1,051,000,531	-	178,712,355	2,218,267	1,227,494,619	3,026,043,055

Amount in Taka	
2020-2021	2019-2020

575,131,010	176,494,088
575,131,010	176,494,088

Depreciation Charge:
Charges on assets procured by KGDCI.



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
SCHEDULE OF CUSTOMER DEPOSIT ACCOUNT
AS AT JUNE 30, 2021

Annexure - B

INDUSTRIAL:

SL No.	Name of the Bank	Branch Name	A/C NO.	2020-2021 Amount in TK.	2019-2020 Amount in TK.
1	Janata Bank Ltd.	Dewan Hat Cor. Br.	004000362	-	4,746,503
2	Basic Bank Ltd.	Sholoshahar	2416-01-0000690	177,123,495	794,060,492
3	IFIC Bank Ltd.	Shah Amanat Market	2042-337816-041	-	5,955
4	AB Bank Ltd.	Agrabad	4101-770549-430	-	1,210
5	Uttara Bank Ltd.	Laldighi	016614100004156	-	147,696
ON-LINE SYSTEM					
6	Mutual Trust Bank Ltd.	Oxygen More Branch	0053-0320000456	122,276,771	204,110,343
7	Southeast Bank Ltd.	Oxygen More Branch	13500000003	109,580,679	160,290,019
8	United Commercial Bank Ltd.	Murad pur, Ctg	0761301000000278	168,611,036	143,560,217
9	Bank Asia Ltd	Agrabad, Ctg	08136000052	194,041,664	329,062,617
10	Basic Bnak Ltd	Sholoshahar, Ctg	2416-01-0001106	149,132,262	413,239,250
11	Standard Bank Ltd	Bahaddarhat Branch	03036000115	26,521,912	57,888,145
12	Exim Bank Ltd	Cad Avenue Branch	02613100332558	80,062,037	64,668,457
13	Bangladesh Krishi Bank (BKB)	Sholashahar, Chattogram	2931-0320000459	416,340	7,762,502
14	One Bank Ltd.	Cad Avenue Branch	0343000000537	126,284,989	21,883,820
15	Mercantile Bank Ltd	Agrabad Branch, Chattogram	110413125105341	49,053,949	20,813,538
16	NC Bank Ltd	Hali Shahar Branch	0030-0315000098	8,031,291	4,489,941
17	Agran Bank Ltd	Khushi Branch, Chattogram	0200012485549	403,927	111,896
18	Dhaka Bank Ltd	New Market Branch, Ctg.	0251500000865	193,332,258	10,039,593
19	Rupali Bank Ltd	Bibirhat, Chattogram	5082024000024	41,114	16
20	The City Bank Ltd.	O.R Nizam Road	3102742339001	25,835,865	-
21	Social Islami Bank Ltd.	Nogumair Hat, Chattogram	1531360000224	197,024,705	56,215,140
22	Eastern Bank Ltd.	Agrabad, Chattogram	11221130674	4,909,032	5,565,815
23	First Security Bank Ltd.	Probortok Moor	0119-13100002657	23,316,678	-
24	National Bank Ltd.	East Nasirabad, Chattogram	1122003651231	44,129,895	491,303
25	Prime Bank Ltd.	Agrabad	2120317019643	401,858	-
26	Al-Arafah Islami Bank Ltd.	Pahartali	1601220001622	1,389,613	-
(a) Sub Total:				1,701,921,370	2,299,154,468

COMMERCIAL

27	Agran Bank Ltd.	Colonelhat Branch	36000057 (014-29)	-	2
28	Basic Bank Ltd.	Sholoshahar	2416-01-0000712	1,668,173	711,816
29	The City Bank Ltd.	Chawkbazar	3101178549001	-	248
30	AB Bank Ltd.	Sitakunda	4109-323106-430	-	4,970
ON-LINE SYSTEM					
31	Southeast Bank Ltd.	Oxygen More Branch	13500000004	1,776,428	3,924,347
32	United Commercial Bank Ltd.	Muradpur, Ctg	761301000000298	8,879,390	16,952,692
33	Bank Asia Ltd	Agrabad, Ctg.	8136000053	8,120,144	11,727,974
34	Basic Bnak Ltd	Sholoshahar, Ctg	2416-01-0001111	19,293,097	33,191,068
35	Mutul Trust Bank Ltd	Oxygen More, Ctg	0053-0320000465	1,279,670	3,187,578
36	Standard Bank Ltd	Bahaddarhat Branch	03036000116	2,480,952	2,768,454
37	Exim Bank Ltd	CDA Avenue Branch	02613100332591	471,255	716,559
38	Bangladesh Krishi Bank (BKB)	Sholashahar, Chattogram	2931-0320000468	1,089,562	2,986,212
39	One Bank Ltd.	CDA Avenue Branch	0343000000548	1,701,825	3,156,451
40	Mercantile Bank Ltd	Agrabad Branch, Chattogram	110413125105589	556,957	601,656
41	NCC Bank Ltd	Halishahar Branch	0030-0315000105	1,707,235	1,505,839
42	Agrani Bank Ltd	Khulshi Branch, Chattogram	0200012485686	4,778,093	3,794,392
43	Dhaka Bank Ltd	New Market Branch, Ctg	0251500000876	1,233,013	958,732
44	Rupali Bank Ltd	Bibirhat, Chattogram	5082024000025	857,332	1,034,880
45	Social Islami Bank Ltd.	Nogumiar Hat, Chattogram	1531360000235	5,913,118	1,861,400
46	Eastern Bank Ltd.	Agrabad, Chattogram	11221130685	13,962	53,916
47	First Security Bank Ltd.	Probortok Moor	0119-13100002658	889,567	-
48	National Bank Ltd.	East Nasirabad, Chattogram	1122003651236	2,948,816	1,602,129
49	Janata Bank Ltd.	Muradpur, Ctg.	100199024331	97,796	-
50	Prime Bank Ltd.	Agrabad, Ctg.	2120316019644	85,556	-
51	Al-Arafah Islami Bank Ltd.	Pahartali, Ctg	1601220001633	428,436	-
(b) Sub Total: (COMMERCIAL)				66,270,377	90,741,315



SL No.	Name of the Bank	Branch Name	A/C NO.	2020-2021 Amount in TK.	2019-2020 Amount in TK.
Domestic					
52	AB Bank Ltd.	Sitakunda, Ctg	4109-323106-430	-	1,411
53	Agrani Bank Ltd.	Ishakhali	7643/566236000012	-	1,416
54	Agrani Bank Ltd.	Khulshi, Ctg	24000017	-	(580)
55	Agrani Bank Ltd.	Colonelhat Branch, Ctg	36000049	-	22,500
56	Bangladesh Krishi Bank Ltd.	Mirsorai, Ctg	0320000219	-	1,535
57	BASIC Bank Ltd.	Sholoshahar, Ctg	2416-01-0000707	15,185,400	9,819,105
58	BASIC Bank Ltd.	Pahther hat	6010-01-0000027	-	29,878
59	NCC Bank Ltd.	Halishahar, Ctg	0315000016	27,091,652	16,880,306
60	NCC Bank Ltd.	Pahartali Chowmoni, Raujan	0101-0325000082	-	3,260
61	First Security Bank Ltd.	Probortok Moor, Ctg	1310000170-9	-	690
ON-LINE SYSTEM					
62	Southeast Bank Ltd.	Oxygen More Branch	13500000002	43,316,120	101,294,040
63	Mutual Trust Bank Ltd.	Oxygen More Branch	0053-0320000447	27,128,618	84,603,711
64	United Commercial Bank Ltd.	Muradpur	7613000000289	121,584,563	310,196,798
65	Bank Asia Ltd.	Bank Asia Bhaban, Agrabad	08136000051/50	61,945,737	169,123,558
66	Basic Bank Ltd	Sholoshahar, Ctg	2416-01-0001099/83	57,449,357	118,831,903
FY. 2018-19					
67	Standard Bank Ltd	Bahaddarhat Branch	03036000114	19,084,939	31,936,654
68	Exim Bank Ltd	CDA Avenue Branch	02613100332566	3,667,723	7,388,223
69	Bangladesh Krishi Bank (Bkb)	Sholashahar, Chattogram	2931-0320000440	15,874,947	35,031,702
70	One Bank Ltd.	CDA Avenue Branch	0343000000526	19,532,026	30,841,415
71	Mercantile Bank Ltd	Agrabad Branch, Chattogram	110413125105667	10,777,314	25,679,024
72	NCC Bank Ltd	Halishahar Branch	0030-0315000114	24,533,944	47,306,974
73	Agrani Bank Ltd	Khulshi Branch, Chattogram	0200012484858	54,258,745	91,526,808
74	Dhaka Bank Ltd	New Market Branch, Ctg	0251500000854	7,554,621	8,421,002
75	Rupali Bank Ltd	Bibirhat, Chattogram	5082024000023	12,757,958	24,638,704
76	Social Islami Bank Ltd.	Nogumair Hat, Chattogram	1531360000202	59,284,303	38,036,080
77	Eastern Bank Ltd.	Agrabad, Chattogram	11221130663	1,381,880	1,654,545
78	First Security Bank Ltd.	Prabartak Mor	0119-13100002656	12,367,340	-
79	National Bank Ltd.	East Nasirabad, Chattogram	1122003651200	15,813,460	15,058,476
80	Janata Bank Ltd.	Muradpur	100199025338	1,151,870	-
81	Prime Bank Ltd.	Agrabad	2120315019645	453,504	-
82	Al-Arafah Islami Bank Ltd.	Pahartoli	1601220001611	1,976,559	-
MOBILE BANK ACCOUNT					
83	MFS (Surecash) Rupali Bank Ltd,	Bibirhat, Chattogram	5082024000020	185,875	570,545
84	Grameen Phone (GP)		KGDC	501,530	13,323,365
85	MFS (My-Cash) Mercantile Bank Ltd.	Agrabad	11043131130463	972,497	-
86	MFS (Tele-Cash) Southeast Bank Ltd.	Oxygen More	0060-13500000005	2,664,248	-
87	Dutch-Bangla Bank Ltd (Rocket)	Jubilee Road	1421200004877	37,497,869	-
88	Brac Bank Ltd.	Muradpur	1113103958973001	1,477,852	-
89	Dutch-Bangla Bank Ltd. (DBBL Nexus)	Jubilee Road	1421200005316	507,053	-
(c) SubTotal:				657,979,504	1,182,223,048
Domestic GOVT. ACCOUNT					
90	United Commercial Bank Ltd.	Muradpur	761301000000267	1,003	985
91	Bank Asia Ltd.	Bank Asia Bhaban, Agrabad	8136000050	805	-
(d) SubTotal:				1,808	985
PREPAID GAS SALES ACCOUNT					
92	Basic Bank Ltd.	Sholoshahar, Chattogram	2416-01-0001083	12,854,073	52,077,925
93	Agrani Bank Ltd.	Khulshi, Chattogram	0200012220895	8,271,736	21,635,059
94	Agrani Bank Ltd.	Pressclub, Chattogram	0200012216757	23,269,648	27,199,682
95	Agrani Bank Ltd.	Kapashgola, Chattogram	02000122115952	2,493,200	1,886,200
96	Agrani Bank Ltd.	Industrial Area, Chattogram	0200012420799	8,461,505	5,140,915
97	Agrani Bank Ltd.	Artillary Centre Br. Ctg	020001230581	8,322,255	1,327,443
98	Agrani Bank Ltd.	SK. Mujib Road	0200012226207	1,747,968	1,462,809
99	Agrani Bank Ltd.	Chattesarai road, Chattogram	0200012223615	935,453	326,555
100	United Commercial Bank Ltd.	Bhaddarhat, Chattogram	301000000187	5,818,520	6,802,853
101	United Commercial Bank Ltd.	Andarkilla, Chattogram	0521301000000043	1,721,172	1,108,971
102	One Bank Ltd.	Chandgaon	583000000991	318,691	-
103	One Bank Ltd.	Colonelhat Branch	943000000455	707,378	-
104	United Commercial Bank Ltd.	Dampara	1011301000000217	55,142	-
105	United Commercial Bank Ltd.	Chittagong Medical College	142130000000111	31,217	-
106	One Bank Ltd.	CDA Avenue Branch	0343000002408	93,824	-
107	Mercantile Bank Ltd	Khulshi	119413133562924	1,261,708	-
(e) SubTotal:				76,363,490	118,968,412
CFP					
108	Bangladesh Krishi Bank Ltd.	Sholoshahar	0320000351	14,847,300	11,825,424
(f) SubTotal:				14,847,300	11,825,424
Grand Total: (a+b+c+d+e+f)				2,517,383,849	3,702,913,652



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)

**SCHEDULE OF INVENTORIES (STORES AND SPARES) MOVEMENT
FOR THE YEAR ENDED JUNE 30, 2021**

Annexure - C

Particulars	Balance As on 01 July 2020		Goods Received	Goods Return		Total Received		Goods Issued		Balance As on 30 June 2021		Ratio of Variance (%)
	Amount			Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	
A. Local Materials:												
Construction materials	437,326	-	-	-	-	-	-	-	-	437,326	-	0.00%
Stationery & water supply material	3,367	4,355	4,355	-	-	4,355	-	-	-	7,722	4,355	56.40%
Books & periodicals	-	-	-	-	-	-	-	-	-	-	-	0.00%
Survey equipments	-	-	-	-	-	-	-	-	-	-	-	0.00%
Soft goods	66,136	143,976	143,976	-	-	143,976	133,310	-	-	76,802	10,666	13.89%
Plant & machinery	3,336,124	-	-	-	-	-	-	-	-	3,336,124	-	0.00%
Vehicles spares	1,257,349	22,433,830	22,433,830	-	-	22,433,830	22,288,071	-	-	1,403,108	145,758	10.39%
Tyre, Tube & Batteries	1,288,478	450,282	450,282	-	-	450,282	590,474	-	-	1,148,285	(140,193)	-12.21%
General hardwares	83,089	130,002	130,002	-	-	130,002	129,115	-	-	83,976	887	1.06%
Distilled water	16,125	-	-	-	-	-	-	-	-	16,125	-	0.00%
Fuel, Oil & Lubricant	36,839	5,053	5,053	-	-	5,053	5,053	-	-	36,839	-	0.00%
Paints varnishes	235	1,325	1,325	-	-	1,325	755	-	-	805	570	70.77%
Liveries	63,365	-	-	-	-	-	-	-	-	63,365	-	0.00%
electrical spares	8,557,487	260,311	260,311	-	-	260,311	463,634	-	-	8,354,163	(203,323)	-2.43%
Calcined Petroleum Coke	1,447,071	-	-	-	-	-	-	-	-	1,447,071	-	0.00%
Miscellaneous	81,948	230,832	230,832	-	-	230,832	165,516	-	-	147,264	65,316	44.35%
TOTAL (A)	16,674,939	23,659,965	23,659,965	-	-	23,659,965	23,775,929	-	-	16,558,976	(115,963)	182.22%
B. Foreign Materials:												
Line pipe, fittings & valve	325,444,442	36,479,999	36,479,999	35,237,834	71,717,832	71,717,832	100,722,729	-	-	296,439,546	(29,004,896)	-9.78%
cathodic, Coat & Wrap materials	67,514,589	639,500	639,500	739,161	1,378,661	1,378,661	12,072,580	-	-	56,820,669	(10,693,919)	-18.82%
Plant, Machineries & Spares	258,891,986	62,591,891	62,591,891	14,663,753	77,255,644	77,255,644	36,841,514	-	-	299,306,116	40,414,130	13.50%
MDPE line pipe & fittings	7,651,885	-	-	-	-	-	140,421	-	-	7,511,464	(140,421)	-1.87%
Total	659,502,902	99,711,390	99,711,390	50,640,747	150,352,137	150,352,137	149,777,244	-	-	660,077,795	574,894	-16.97%
GRAND TOTAL (A+B)	676,177,841	123,371,355	123,371,355	50,640,747	174,012,103	174,012,103	173,553,173	-	-	676,636,771	458,931	165.25%



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
SCHEDULE OF BUDGET VARIANCE
FOR THE YEAR ENDED JUNE 30, 2021

Annexure - D
(লক্ষ টাকায়)

খরচের ধরণঃ কর্মকর্তা ও কর্মচারী ব্যয়

ক্রঃ নং	কোড নং	খাতের নাম	২০২০-২০২১		কম/(বেশি)
			বাজেট বরাদ্দ	প্রকৃত ব্যয়	
১	৮০০০১	কর্মকর্তাদের বেতন	১,৬০০.০০	১,৩৮৯.৯৫	২১০.০৫
২	৮০০০২	কর্মচারীদের বেতন	৬০০.০০	৫১৩.৭৫	৮৬.২৫
৩	৮০৯৯০	শ্রমিকের মজুরী	-	-	-
৪		মোট বেতন (১+২+৩)	২,২০০.০০	১,৯০৩.৭০	২৯৬.৩০
৫	৮০০০৪	মহার্ঘ ভাতা	-	-	-
৬	৮০২০২	বাড়ীভাড়া ভাতা	৮৮০.০০	৭৫২.১৪	১২৭.৮৬
৭	৮০০৫০	কার্যভার ভাতা	১০.০০	৭.২৬	২.৭৪
৮	৮০০৭৪	চিকিৎসা ভাতা	৯৬.০০	৮২.২৯	১৩.৭১
৯	৮০৪০৩	চিকিৎসা খরচ	-	-	-
১০	৮০০৬৩	কর্মচারীদের টিফিন ভাতা	৪.০০	৩.৯৯	০.০১
১১	৮০০২২	উৎসব বোনাস (বাংলা নববর্ষ ভাতাসহ)	৪০৫.০০	৩৪৮.০১	৫৬.৯৯
১২	৮০০২০	উৎসাহ বোনাস	৪০০.০০	৮.১০	৩৯১.৯০
১৩	৮০০৫৩	যাতায়াত ভাতা	৪.০০	২.৭৭	১.২৩
১৪	৮০০১০	অধিকাল ভাতা	৪০০.০০	৩৯৯.৬৬	০.৩৪
১৫	৮০৩৭০	পোষাক পরিচ্ছদ	১৭৫.০০	১৩২.৯৪	৪২.০৬
১৬	৮০০৮৫	ধোলাই ভাতা	১২.০০	৭.৬৮	৪.৩২
১৭	৮০৪৯০	কল্যাণ ব্যয়	১৭৫.০০	১৭৫.০০	-
১৮	৮০৫০৫	ছুটির বেতন নগদায়ন	২৮০.০০	২৬২.৭৫	১৭.২৫
১৯	৮০৩৩০	গ্র্যাচুইটি	২,০০০.০০	৫৮৫.৮৯	১,৪১৪.১১
২০	৮০৩০১	অবসরভাতা/ পেনশন	৬.০০	৪.৪৪	১.৫৬
২১	৮০৫৫১	চিত্তবিনোদন/ছুটি ভোগ সহায়তা ভাতা	২৫০.০০	১৪৯.০৮	১০০.৯২
২২	৮০০৭০	লাঞ্চ সাবসিডি	৮৫.০০	৪৪.৩০	৪০.৭০
২৩	৮৯৯৪০	কর্মকর্তাদের আপ্যায়ন	৩.০০	২.৭৮	০.২২
২৪	৮০৩২০	গোষ্ঠী বীমা	৯০.০০	৭২.৬৯	১৭.৩১
২৫	৮০৩০২	ভবিষ্য তহবিল (সিপিএফ)	১,২০০.০০	১,০৯৭.২৯	১০২.৭১
২৬	৮০০৬৬	গ্যাস ভাতা	৬৫.০০	৫৩.৩০	১১.৭০
২৭	৮০০৬৮	হার্ডশীপ/ফিল্ড/পাহাড়ী ভাতা	৪.০০	২.২৯	১.৭১
২৮	৮০০৩৫	সন্মানী	৫০০.০০	৩১৬.৪৭	১৮৩.৫৩
২৯	৮০০০৫	কর্মচারীদের আয়কর	-	-	-
৩০	৮০৪৩০	শিক্ষা সহায়তা ভাতা	৪৫.০০	২৪.৫২	২০.৪৮
৩১	৮০৯৯০	অন্যান্য ব্যয়	৭.০০	০.০২	৬.৯৮
৩২		মোট (৫ হইতে ৩১)	৭,০৯৬.০০	৪,৫৩৫.৬৮	২,৫৬০.৩২
৩৩		সর্বমোট (৪+৩২)	৯,২৯৬.০০	৬,৪৩৯.৩৮	২,৮৫৬.৬২



খরচের ধরণঃ অফিস খরচ

ক্রঃ নং	কোড নং	খাতের নাম	২০২০-২০২১		কম/(বেশি)
			বাজেট বরাদ্দ	প্রকৃত ব্যয়	
৩৪	৮৮০০১	মুদ্রণ ও মনোহারী	৬০.০০	৩৩.৯৫	২৬.০৫
৩৫	৮৪০০২	ডাক তার ও টেলিফোন	৭০.০০	৬৯.৪৫	০.৫৫
৩৬	৮৩০১০	বিদ্যুৎ খরচ, পানি ও পয়	১৩০.০০	৯৯.৬৬	৩০.৩৪
৩৭	৮৬০৩০	বিদ্যুৎ ও অন্যান্য ভোগ্য সরঞ্জামাদি	২০.০০	২.৬০	১৭.৪০
৩৮	৮৫১০১	ভ্রমণ খরচ	৬০.০০	২৬.৩৪	৩৩.৬৬
৩৯	৮৬০০১	অফিস, অতিথি ভবন, গুদাম, গেস্ট হাউজ ভাড়া	১৬০.০০	১৪৬.০১	১৩.৯৯
৪০	৮২০০৫	আপ্যায়ন খরচ	৪০.০০	৯.৮৭	৩০.১৩
৪১	৮০৬১০	প্রশিক্ষণ ব্যয় (স্থানীয় ও বৈদেশিক)	৪৫.০০	১৯.০৩	২৬.৯৭
৪২	৮১৪০১	আইন খরচ	৭০.০০	৩৯.৩৩	৩০.৬৭
৪৩	৮১৯০১	উপদেষ্টা, গবেষণা ও পরীক্ষণ ব্যয়	৮০.০০	৭.০২	৭২.৯৮
৪৪	৮৮৬০১	বীমা খরচ ও পি.এস.আই	১১০.০০	৭৩.৮৪	৩৬.১৬
৪৫	৮৮৯৫১	পরিচালকের সম্মানী, বোর্ড ও বার্ষিক সাধারণ সভা	৮৫.০০	৫৫.৬৬	২৯.৩৪
৪৬	৮১১০১	নিরীক্ষা খরচ	১২.০০	৩.২৮	৮.৭২
৪৭	৮৭৯০১	ব্যাক চার্জ	১৫০.০০	১৪৭.৫৪	২.৪৬
৪৮	৮৮০০৩	বইপত্র ও সাময়িকী, সংবাদপত্র, বার্ষিক প্রতিবেদন	১০.০০	৫.৭৬	৪.২৪
৪৯	৭৯০০১	কর্পোরেশন ওভারহেড	-	-	-
৫০	৮৬০৯১	কর, খাজনা, ট্যাক্স, ই.আর.সি	৫০০.০০	৩৬৭.৯০	১৩২.১০
৫১	৮৫০০৩	জ্বালানী (পিওএল ও সিএনজি)	১২০.০০	১০২.৮৭	১৭.১৩
৫২	৮৯০৪৫	ফিজিবিলিটি স্ট্যাডি (এলএনজি টার্মিনাল)	-	(১৭৫.৬৮)	১৭৫.৬৮
৫৩	৮৫১২০	যানবাহন ভাড়া	৬০.০০	৩০.৮১	২৯.১৯
৫৪	৮৫০৯৩	মেরামত ও রক্ষণাবেক্ষন (গাড়ী)	৬২.০০	৫৮.৩১	৩.৬৯
৫৫	৭০৩০১	মেরামত ও রক্ষণাবেক্ষন (প্লান্ট, মেশিনারী)	১,০০০.০০	৮৯৫.৯৮	১০৪.০২
৫৬	৮৬০২১	মেরামত ও রক্ষণাবেক্ষন (ভবন)	১৫০.০০	১৪৭.৩৪	২.৬৬
৫৭	৮৬০২৭	মেরামত ও রক্ষণাবেক্ষন (আসবাব ও ইকুইপ.)	১০০.০০	১৭.২২	৮২.৭৮
৫৮	৮০৪৯৫	কল্যাণ খরচ, বনভোজন, ক্রীড়া ও উৎসাহ	১০৫.০০	১০২.৬২	২.৩৮
৫৯	৮৮৯২০	বিজ্ঞাপন	৬০.০০	৪৬.০৭	১৩.৯৩
৬০	৮৬০১৪	তৈজসপত্র (ত্রেকারীজ)	৫.০০	০.০৪	৪.৯৬
৬১	২০১৯	অবচয়	৭,৩৬১.০০	৫,৭৫১.৩১	১,৬০৯.৬৯
৬২	৮৯৯০১	সি.এস.আর	১১.০০	১১.০০	০.০০
৬৩	৮৯৯০২	অভ্যন্তরীণ গ্যাস ব্যবহার (নিজস্ব ভোগ)	৩.০০	-	৩.০০
৬৪	৮৬০১১	আবাসিক সাজসজ্জা, সফট ফার্নিশিং	৬.০০	৩.৪৭	২.৫৩
৬৫	৮০০৬০	আপ্যায়ন ভাতা/ঝাড়ুদার/ভূত ভাতা	৬.০০	৫.৮৬	০.১৪
৬৬	৮৯৯২০	ভান্ডার খরচ/মালামাল পরিবহন ও স্থানান্তর	২৫.০০	৪.৫৯	২০.৪১
৬৭	৮০০৯০	অনিয়, চুক্তিভিত্তিক শ্রমিক মজুরী ও আউটসোর্স	১,১০০.০০	৯০৯.৫৯	১৯০.৪১
৬৮	৮৬০৮১	নিরাপত্তা খরচ	৩৯.০০	১৩.৬২	২৫.৩৮
৬৯	৮৯৯০৫	শিক্ষা বৃত্তি ব্যয়	৩০.০০	১২.৪৮	১৭.৫২
৭০	৮০৮০১	নিয়োগ, পদোন্নতি ও অন্যান্য ব্যয়	৩৮০.০০	৮.৫২	৩৭১.৪৮
৭১		মোট (৩৪ হইতে ৭০)	১২,২২৫.০০	৯,০৫৩.২৫	৩,১৭১.৭৫
		সর্বমোট (৩৩+৭১)	২১,৫২১.০০	১৫,৪৯২.৬৪	৬,০২৮.৩৬

