

BANGLADESH EXPORT PROCESSING ZONES AUTHORITY (BEPZA)

Statement of Cash Flow
For the year ended 30 June 2021

	Amount in Taka	
	2021	2020
A Cash flows from operating activities		
Surplus of income over expenditure	3,042,606,930	2,407,431,851
(Increase)/Decrease in current assets	(721,468,162)	(2,346,336,591)
Increase/(Decrease) in current liabilities	(1,481,990,409)	522,457,318
Depreciation	1,395,507,821	1,571,325,654
Advance income tax paid (2019-20)	(525,652,149)	(523,775,356)
Income tax paid (2019-20)	(176,966,887)	(282,134,326)
Income tax paid (2014-15)	-	-
Net cash from operating activities	1,532,037,143	1,348,968,550
B Cash flows from investing activities		
(Increase)/Decrease in non-current assets	(850,746,401)	(658,533,706)
Investment in FDR	(570,000,000)	-
Net cash used by investing activities	(1,420,746,402)	(658,533,706)
C Cash flows from financing activities		
Re-payment of Loans	(238,535,000)	(249,036,000)
Net cash used by financing activities	(238,535,000)	(249,036,000)
Net increase/decrease in cash and cash equivalents (A+B+C)	(127,244,260)	441,398,843
Cash and cash equivalents at beginning of the year	1,646,878,296	1,205,479,455
Cash and cash equivalents at end of the year	1,519,634,035	1,646,878,296



(Amount in BDT)

4. Interest free government loan

4. Interest free government loan									
NAME OF ZONE	OPENING BALANCE	TOTAL LOAN (DSL)			TOTAL LOAN REFUND (DSL)			CLOSING BALANCE	
		AS ON 01.07.2020	DURING THE YEAR	AS ON 30.06.2021	AS ON 01.07.2020	REFUNDED THE YEAR	AS ON 30.06.2020		
CEPZ	99,853,677	1,137,758,677	-	1,137,758,677	1,037,905,000	21,017,000	1,058,922,000	78,836,677	
DEPZ	258,573,000	1,123,400,000	-	1,123,400,000	864,827,000	54,670,000	919,497,000	203,903,000	
MEPZ	401,462,000	602,880,000	-	602,880,000	201,418,000	30,144,000	231,562,000	371,318,000	
IEPZ	352,761,000	583,730,000	-	583,730,000	230,969,000	29,184,000	260,153,000	323,577,000	
COM. EPZ	748,616,000	1,175,456,000	-	1,175,456,000	425,840,000	58,772,000	485,612,000	689,844,000	
UEPZ	380,839,000	570,380,000	-	570,380,000	189,541,000	27,744,000	217,285,000	353,095,000	
KEPZ	230,996,000	340,085,000	-	340,085,000	109,089,000	17,004,000	126,093,000	213,992,000	
TOTAL DSL	2,473,100,677	5,533,689,677	-	5,533,689,677	3,060,589,000	238,535,000	3,299,124,000	2,234,565,677	
GOV'T. LOAN RDA	103,000,000	103,000,000	-	103,000,000	-	-	-	103,000,000	
GRAND TOTAL	2,576,100,677	5,636,689,677	-	5,636,689,677	3,060,589,000	238,535,000	3,299,124,000	2,337,565,677	

(Amount in BDT)

5. Government loan

5. Government loan		TOTAL LOAN		TOTAL LOAN REFUND			CLOSING BALANCE
PARTICULAR/ ZONES	OPENING BALANCE	DURING THE YEAR		AS ON 30.06.2021	AS ON 01.07.2020	REFUNDED THE YEAR	
		AS ON 01.07.2020	AS ON 30.06.2021				
CEPZ	241,582,623	307,900,000	-	307,900,000	66,317,377	66,317,377	241,582,623
IEPZ	51,758,242	57,000,000	-	57,000,000	5,241,758	5,241,758	51,758,242
TOTAL	293,340,865	364,900,000	-	364,900,000	71,559,135	71,559,135	293,340,866



(Amount in BDT)

8. Property, plant & equipment

Particulars	Cost			Rate	Depreciation			Written down value as at 30.06.2021
	Balance as at 01.07.2020	Addition during the year	Adjustment during the year		Balance as at 01.07.2020	Charged during the year	Adjustment during the year	
Chittagong EPZ	3,436,269,158	71,665,885	-	-	2,250,713,456	127,637,169	-	2,378,350,625
Dhaka EPZ	2,970,724,827	44,597,911	-	-	1,956,905,066	56,997,304	-	2,013,902,370
Ishwardi EPZ	2,835,769,462	1,045,807	-	-	1,863,113,224	182,916,295	-	2,046,029,519
Monch EPZ	2,248,095,292	92,113,167	-	-	1,220,736,895	201,438,019	-	1,422,174,914
Comilla EPZ	2,378,324,829	7,838,476	-	-	1,629,150,892	93,143,953	-	1,722,294,845
Ultara EPZ	2,080,262,275	1,468,200	-	-	1,173,155,473	182,556,099	-	1,355,711,572
Adamjee EPZ	2,717,590,737	458,114,544	-	-	1,655,664,002	280,605,506	-	1,936,269,508
Karnafully EPZ	2,234,486,763	3,518,418	-	-	1,492,716,464	128,226,076	-	1,620,942,540
Executive Office	1,447,915,311	170,519,111	13,717,875	-	723,465,943	115,509,606	13,531,462	825,444,087
Refurbishment (AEPZ & BEPZA EZ)	710,781,224	-	-	-	636,723,833	16,194,935	-	652,918,768
BEPZA EZ	504,590,518	51,294	-	-	30,996,196	10,282,853	-	41,279,055
TOTAL 2021	23,564,820,396	850,932,813	13,717,875	-	14,633,341,444	1,395,507,821	13,531,462	16,015,317,803
TOTAL 2020	22,906,286,690	658,533,706	-	-	13,062,015,792	1,571,325,654	-	14,633,341,446
								57,862,456
								463,362,757
								8,386,717,531
								8,931,478,950



9. Work-in-progress

Particulars	Opening Balance as at 01.07.2020	Addition During the Year	Closing Balance as at 30.06.2021
Head Office	10,218,473	-	10,218,473
Chittagong EPZ	771,967,331	472,115,006	1,244,082,337
Dhaka EPZ	151,558,032	4,096,755	155,654,787
Mongla EPZ	(23,035,086)	29,393,176	6,358,090
Ishordi EPZ	1,391,557	-	1,391,557
Comilla EPZ	436,632,654	123,274,993	559,907,647
Uttara EPZ	17,306,566	2,285,264	19,591,830
Adamji EPZ	314,959,798	(116,924,534)	198,035,264
Karnafully EPZ	137,168,480	60,589,064	197,757,544
BEPZA EZ	175,258,718	42,392,086	217,650,804
Total	1,993,426,523	617,221,810	2,610,648,333



Zonewise accounts receivable summary

(Amount in BDT)

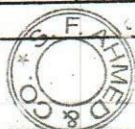
PARTICULARS	Opening Balance	Receivable during the year	Closing Balance
Head Office	188,788	-	188,788
Chittagong EPZ	491,702,967	(7,091,461)	484,611,506
Dhaka EPZ	708,724,545	168,253,724	876,978,268
Mongla EPZ	56,672,081	(20,790,429)	35,881,652
Ishordi EPZ	41,107,354	3,953,641	45,060,995
Comilla EPZ	70,946,232	(8,679,024)	62,267,208
Uttara EPZ	96,676,886	(61,266,045)	35,410,841
Adamji EPZ	280,529,607	68,287,902	348,817,509
Karnafully EPZ	149,644,040	(42,509,652)	107,134,388
Sub Total	1,896,192,499	100,158,655	1,996,351,154
Less: Provision for bad & doubtful debts	27,743,419	-	27,743,419
Transferred to Balance Sheet	1,868,449,080	100,158,655	1,968,607,735



Zonewise break-up of accounts receivable

(Amount in BDT)

Particulars	Opening Balance	Addition/Adjustment During The Year	Closing Balance
DEPZ :			
Land Rent	92,595,367	21,958,509	114,553,876
Building Rent	56,152,017	(3,920,458)	52,231,559
Electricity Bill	134,147,901	108,672,521	242,820,422
Water Bill	72,091,049	30,844,375	102,935,424
Gas Bill	321,151,630	2,524,157	323,675,787
Sub Total	676,137,964	160,079,106	836,217,070
Land Rent Others	-	-	-
Building Rent Others	568,209	(375,985)	192,224
Electric Bill Others	-	-	-
Water Bill Others	-	-	-
Gas Bill Others	-	-	-
Sub Total	568,209	(375,985)	192,224
Other Receivable	445,717	-	445,717
Automation Bill Receivable (IP/EP)	22,827	-	22,827
Sign board	(80,333)	-	(80,333)
Pole	-	-	-
Tower	554,332	-	554,332
Contractor	-	-	-
Fire Insurance Bill	522,982	(318,743)	204,239
Lab Test bill	315,747	126,692	442,439
Generator Bill	(66,629)	-	(66,629)
Waste water Treatment Plant- ETP	30,303,727	9,041,900	39,345,628
Electric Bill receivable for Gas Gen	-	(299,248)	(299,248)
Sub Total	32,018,372	8,550,602	40,568,974
Total	708,724,545	168,253,724	876,978,268
CEPZ:			
Land Rent	39,270,457	(1,742,717)	37,527,740
Building Rent	73,210,925	-	73,210,925
Electricity Bill	228,339,999	5,657,251	233,997,250
Water Bill	15,301,626	(2,164,674)	13,136,952
Gas Bill	98,475,153	(11,860,714)	86,614,439
Gas Generator with arrear Captive	8,725,271	-	8,725,271
IPS	-	-	-
Waste water Treatment Plant- ETP	17,307,395	(4,744,660)	12,562,736
Lab Test Bill	1,472,135	(695,885)	776,250
Sub Total	482,102,961	(15,551,398)	466,551,562
Bay Shopping Centre:			
Building Rent	663,977	(524,489)	139,488
Electricity Bill	249,080	-	249,080
Water Bill	(10)	-	(10)
Land Bill other receivable	10,655	16,981	27,635
IPS	-	-	-
Building Rent -Other	65,124	14,439,451	14,504,574
Sub Total	988,825	13,931,942	14,920,768
Contractor	188,082	-	188,082
Electric bill s Receivable Contractor	132,718	(2,314,551)	(2,181,833)
Water bill s Receivable Contractor	332,891	(2,143,257)	(1,810,366)
Automation Bill Receivable (Contractor)	(2)	-	(2)
Sub Total	653,689	(4,457,808)	(3,804,119)
Automation Bill Receivable (IP/EP)	-	-	-
Commercial	8,592,437	-	8,592,437



(Amount in BDT)

Particulars	Opening Balance	Addition/Adjustment During The Year	Closing Balance
IPS	0	-	0
Sub - Total	8,592,438	-	8,592,438
Sign board	787	3,941	4,728
Pole	95,212	12,830	108,042
Tower	324,758	(7,718)	317,040
Dormatory	55,431	(6,672)	48,759
Fire Insurance Bill Receivable	(2,074,529)	(57,737)	(2,132,266)
Investor Residence Bill	(1,102,640)	(3,632,553)	(4,735,193)
Investor Residence Service Charge	1,888,398	2,485,000	4,373,398
Investor Residence Parking Charge	168,868	224,000	392,868
Gas Bill Other Receivable	(51)	-	(51)
Electric Bill receivable for Gas Gen	-	(14,783)	(14,783)
General Bill Receivable	8,821	-	8,821
Others Receivable	-	(20,506)	(20,506)
Sub Total	(634,946)	(1,014,197)	(1,649,143)
Total	491,702,967	(7,091,461)	484,611,506
MEPZ :			
Land Rent	10,959,801	(503,779)	10,456,022
Building Rent	21,621,530	(2,279,878)	19,341,652
Electricity Bill	15,901,014	(11,547,590)	4,353,424
Water Bill	5,861,966	(5,283,020)	578,946
Building Rent-Other	886,797	(247,982)	638,815
Generator Bill Receivable	104	-	104
Investor Residence Bill	862,699	(546,824)	315,875
Electric Bill receivable for Gas Gen	-	(104)	(104)
Investor Residence Parking Charge	6,000	-	6,000
Total	56,672,081	(20,790,429)	35,881,652
IEPZ :			
Land Rent & others	23,699,145	(497,584)	23,201,561
Building Rent & others	6,484,756	1,923,922	8,408,678
Electricity Bill	10,007,533	3,266,000	13,273,533
Water Bill	792,516	(241,391)	551,125
Gas Bill	83,085	(67,564)	15,521
Insurance Premium	-	(399,720)	(399,720)
Lab Test	39,652	(29,356)	10,296
Generator Bill Receivable	666	-	666
Electric Bill receivable for Gas Gen	-	(666)	(666)
Total	41,107,354	3,953,641	45,060,995



(Amount in BDT)

Particulars	Opening Balance	Addition/Adjustment During The Year	Closing Balance
COM.EPZ :			
Account Receivable-Enterprize			
Land Rent	24,918,653	(32,548)	24,886,104
Building Rent	17,893,411	(9,793,544)	8,099,867
Electricity Bill	19,716,379	1,594,259	21,310,637
Water Bill	1,952,405	(389,537)	1,562,869
Gas Bill	3,593,507	421,381	4,014,887
Building Rent-Other	113,385	(113,372)	13
Land Rent-Other	-	(5,783)	(5,783)
Water Bill -Other	-	(352,082)	(352,082)
Sign board	7,313	(7,895)	(582)
Lab Test	52,499	(19,994)	32,505
Automation Bill Receivable (IP/EP)	(1,740)	-	(1,740)
Accounts Receivable- ETP	2,566,737	-	2,566,737
Fire Insurance	-	1	1
Gas Generator	3,380	-	3,380
Other	194,951	-	194,951
Electric Bill receivable for Gas Gen	-	111	111
Rest House Bill Receivable	(21,900)	56,400	34,500
Rest House Vat Receivable	(225)	-	(225)
Sub Total	70,988,754	(8,642,603)	62,346,151
Account Receivable -Contractor	(81,522)	(36,421)	(117,943)
Sub Total	(81,522)	(36,421)	(117,943)
Rest House	39,000	-	39,000
Total	70,946,232	(8,679,024)	62,267,208
UEPZ :			
Land Rent	5,529,419	(1,961,483)	3,567,936
Building Rent	40,665,682	(12,752,085)	28,033,692
Electricity Bill	46,825,939	(42,290,129)	4,535,810
Water Bill	2,646,342	(2,451,628)	194,714
Sub Total	95,667,381	(59,455,325)	36,332,151
Others	947,517	(41,139)	786,283
Automation Bill Receivable (IP/EP)	(19,592)	-	(19,592)
Generator Bill Receivable	40,450	-	40,450
Building Bill Receivable (Others)	-	(662,560)	(662,560)
Water lab test bill	-	10,288	10,288
Electric Bill receivable for Gas Gen	-	(40,450)	(40,450)
Fire Insurance	-	(1,076,859)	(1,076,859)
Sub Total	968,375	(1,810,720)	(962,440)
Tower Rent	-	-	-
Ansar Salary	41,129	-	41,129
Total	96,676,886	(61,266,045)	35,410,841
AEPZ :			
Land Rent & others	29,953,068	11,465,033	41,418,101
Building Rent	106,940,892	13,286,184	120,227,076
Electricity Bill	94,455,092	25,847,606	120,302,698
Water Bill	26,495,059	12,952,614	39,447,673
Gas Bill	4,293,457	1,528,285	5,821,742
Generator Bill	511,761	-	511,761
Receivable Others (Buildings)	759,441	210,894	970,335
Sub Total	263,408,769	65,290,616	328,699,385
Electric Bill -Others	206,249	-	206,249



(Amount in BDT)

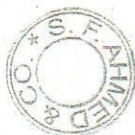
Particulars	Opening Balance	Addition/Adjustment During The Year	Closing Balance
Gas Bill -Others	284,295	-	284,295
Water Bill - Janava Camp	15,625,225	-	15,625,225
Water Bill - Others	3,566,660	-	3,566,660
Waste Water Bill Receivable	-	2,715,020	2,715,020
Cntractor	(3,630,699)	-	(3,630,699)
Land Bill Vat Receivable	0	-	0
Lab Test	280,239	(54,096)	226,143
Tower Rent	-	70,711	70,711
Insurance Premium Receivable	788,869	(788,869)	-
Electric Bill receivable for Gas Gen	-	1,054,519	1,054,519
Others	-	-	-
Sub Total	17,120,838	2,997,286	20,118,123
Total	280,529,607	68,287,902	348,817,509
KEPZ :			
Land Rent	12,727,767	(4,704,199)	8,023,568
Building Rent & others	61,607,396	1,637,806	63,245,202
Electricity Bill	45,165,092	(28,767,705)	16,397,387
Water Bill	15,709,214	1,185,939	16,895,153
Gas Bill	9,396,125	(3,146,561)	6,249,563
House Rent	3,110,009	-	3,110,009
Lab Test	124,772	(7,337,969)	(7,213,197)
Generator Bill	62,330	-	62,330
Sub Total	147,902,706	(41,132,690)	106,770,015
Insurance Premium Receivable	-	0	0
Pole	(16,000)	41,300	25,300
Others Receivable	1,752,738	-	1,752,738
Building rent Other Receivable	-	(1,228,040)	(1,228,040)
Land rent Other Receivable	4,597	(6,146)	(1,549)
Towe Rent	-	18,177	18,177
Electric Bill receivable for Gas Gen	-	(62,334)	(62,334)
Contractor (Electric Bill)	-	(86,564)	(86,564)
Contractor (Water Bill)	-	(53,355)	(53,355)
Sub Total	1,741,335	(1,376,962)	364,373
Total	149,644,040	(42,509,652)	107,134,388
BEPZA H/O :			
Rest House	-	-	-
Building Rent (M/s. SML Packaging Ltd) transfer from DEPZ on 30.06.2007	188,788	-	188,788
Total	188,788	-	188,788
Grand Total	1,896,192,499	100,158,655	1,996,351,154
Less: Provision for bad & doubtful debts	27,743,419	-	27,743,419
Transferred to Balance Sheet	1,868,449,080	100,158,655	1,968,607,735



11. Advances, deposits & prepayments

Particulars	Opening Balance	Addition/ Adjustment During The Year	Closing Balance
A. Advances :			
Advance against TA/DA	19,216	(15,000)	4,216
Advance against Expenses	136,231	(80,730)	55,501
Advance against Salary	(418)	-	(418)
Advance Against Imprest	672,279	2,805	675,084
Advance to party / Investors	2,512,646	(649)	2511,997
Advance Against Demand Charge	302,577	-	302,577
Counselors Salary	(2,181)	-	(2,181)
Advance against House Building Loan	319,100	(358,000)	561,100
Advance against Motor Cycle Loan	173,027	(71,485)	101,542
Adv to Comilla EPZ Medical Trustee Board	100,000	-	100,000
Advance against TA/DA-EZ (BEPZ-H/O)	(7,320)	-	(7,320)
Loan to EZ	27,000,000	19,000,000	46,000,000
CEPZ Investor Club Current A/C	-	3,000,000	3,000,000
Sub-Total : A	31,825,158	21,476,941	53,302,099
Advance Income tax for fy 2005-2006	5,153,543	-	5,153,543
Advance Income tax for fy 2011-2012	3,500,000	-	3,500,000
Advance Income tax for fy 2013-2014	2,500,000	-	2,500,000
Advance Income tax for fy 2014-2015	3,100,000	-	3,100,000
Advance Income tax for fy 2015-2016	900,000	-	900,000
Advance Income Tax for fy - 2019-20	300,207,500	(300,207,500)	-
Tax & Levy deducted by bank 2019-20	111,132,821	(111,132,821)	-
Advance tax deducted at source fy 2019-20	112,435,035	(112,435,035)	-
Advance Tax at source (2020-21)	-	120,391,187	120,391,187
Adv. Income Tax (FY-2020-21)	-	260,265,000	260,265,000
Source tax deduced by bank (FY 2020-21)	-	144,995,962	144,995,962
Sub-Total : B	538,928,899	1,876,793	540,805,692
B. Deposits			
S. D. (Bakhrabad Gas System Ltd.)	364,231	-	364,231
S. D. Against Electricity	34,941	-	34,941
S. D. Against Telephone	13,000	-	13,000
S. D. Against Titas Gas /BGSL	80,962	-	80,962
FDR-Accumulated Depreciation	17,869,314,803	570,000,000	16,002,500,000
FDR- Others Fund	-	-	2,436,814,803
Suspenses A/c - Fund Transfer from IEPZ	20,000,000	(20,000,000)	-
S. D. Other - CEPZ	178,835	-	178,835
S.D. - PDB MEPZ (1998-99)	10,200	-	10,200
S. D. - PDB - IEPZ (1998-99)(2008-2009)	6,068,400	-	6,068,400
S. D. - PDB/PBS - CEPZ (2004-2005)	9,000,000	-	9,000,000
SD - PDB/DESA/BEPZA Complex (2004-2005)	240,300	-	240,300
SD - PDB/PBS/NPBS-UEPZ	148,000	-	148,000
SD - PDB - DEPZ	7,277,000	-	7,277,000
SD - PDB /DESA/PBS	9,089,000	-	9,089,000
SD (T&T - KEPZ)	540,522	-	540,522
SD (DPDCL - AEPZ)	25,000,000	-	25,000,000
S. D. - Trust Filling Station	450,000	-	450,000
S.D.(PBS- 2/PDB/NPBS, Comilla EPZ)	13,740,000	-	13,740,000
SD - PDB /DESA/PBS (MEPZ)	1,384,800	-	1,384,800
SD - PDB /DESA/PBS /T&T(UEPZ)	13,893,415	-	13,893,415
SD - PDB /DESA/PBS (H/O)	4,542,000	-	4,542,000

Particulars	Opening Balance	Addition/ Adjustment During The Year	Closing Balance
Gas Bill Charge to UPGDCL (Advance) - (CEPZ)	2,767,975	-	2,767,975
SD - DPDC (EZ)	23,400	-	23,400
SD to Cumilla PBS (2019-20)	3,000,000	-	3,000,000
SD to Party - KEPZ (2019-20)	411,887	-	411,887
SD to PDB (MEPZ - (2019-20 & 2020-21)	205,963	2,500,000	2,705,963
Advance Against Party (PDB, CEPZ 20-21)		114,598	114,598
Fund Transfer to Depository Work - MEPZ		(3,843)	(3,843)
Sub - Total : C	17,987,779,635	552,610,755	18,540,390,390
Grand Total Taka (A + B + C)	18,558,533,691	575,964,490	19,134,498,181



13. Liabilities for Expenses

(Amount in BDT)

Particulars	Opening Balance	Adjusted during the Year	Addition during the year	Closing Balance
Head Office Expenses	50,848,461	49,604,257	-	1,244,204
CEPZ Expenses	6,903,562	3,238,863	-	3,664,699
DEPZ Expenses	6,165,768	-	644,597	6,810,365
AEPZ Expenses	3,038,528	763,215	-	2,275,313
ComEPZ Expenses	1,364,573	168,679	-	1,195,894
MEPZ Expenses	1,381,977	209,341	-	1,172,636
TEPZ Expenses	1,513,666	285,898	-	1,227,768
KEPZ Expenses	1,653,392	204,899	-	1,448,493
UEPZ Expenses	697,920	-	550,348	1,248,268
Total Taka	73,567,847	54,475,152	1,194,945	20,287,640



12. Cash & cash equivalents

(Amount in BDT)

Particulars	Amount in BDT	Amount in BDT
	2021	2020
Cash at Bank		
HEAD OFFICE :		
Commercial Bank of Ceylon, (STD A/C - 2805000002)	303,300,215	328,634,279
Commercial Bank of Ceylon, (STD A/C No- 2805002680)	9,937,789	9,075,224
ICB Islamic Bank Ltd, Kawran Bazar Br., Dhaka (STD 0024-0004147-2)	132,865	130,368
CEPZ :		
AB Bank Ltd. (STD 752219430)	430,648,134	275,343,991
Bank Asia Ltd. (STD 02736000018)	84,094,727	108,630,975
Agrani Bank Ltd. (STD 0200003239713)		
DEPZ :		
Uttara Bank Ltd. (SND 115614100004112)	63,406,765	(452,170)
Sonali Bank Ltd. (SND : 444636000016)	14,220,245	3,232,668
City Bank N/A (A/C : BDT G020001200587037)	171,266	171,416
Dhaka Bank Ltd. (STD 0212150000000373)	22,327,070	266,949,807
BANK - SOUTHEAST-DEPZ SND 008	173,470,162	102,776,007
KEPZ :		
Trust Bank Ltd. (STD 0029-0320000027)	24,633,430	4,413,510
Prime Bank Ltd. (SND- 920)	214,381	847,584
Bank Asia Ltd. (SND-06536000004)	80,862,348	161,496,087
CUM EPZ :		
Janata Bank Ltd. (STD 01)	8,929,951	32,012,272
Dhaka Bank Ltd. (STD 0071150000000178)	95,984,000	101,404,769
AEPZ :		
Agrani Bank Ltd. (STD 543)	4,375	4,239
Prime Bank Ltd. (SND 4235)	47,645,780	96,342,889
MEPZ :		
Sonali Bank Ltd. (SND-291424000000036)	4,393,262	6,713,723
Al-Arafah Islami Bank Ltd (SND-05712200000073)	40,286,849	31,412,058
IEPZ :		
Prime Bank Ltd. (STD-17931080001891)	126,962	214,594
Rupali Bank (STD - 0003)	29,978,038	37,686,458
UEPZ :		
Dutch Bangla Bank Ltd. (STD- 161.120.400)	53,331,587	60,697,742
AB Bank Ltd. (NA: 4211-752501-430)	21,593,860	16,846,466
Mutual Trust Bank-	6,708,340	
BEPZA EZ		
Mutual Trust Bank- EZ -STD 127	3,231,633	2,293,342
Grand Total	1,519,634,035	1,646,878,296



14. Liabilities for other finance

(Amount in BDT)

Particulars	Opening Balance	Addition during the year	Closing Balance
Security Deposit of Investors & Contractors (Note 14.01)	3,470,573,888	299,736,990	3,770,310,878
Income Tax Party	2,226,918	(327,558)	1,899,360
VAT (Party)	19,726,844	1,495	19,728,339
Advance from Part - Electricity bill NESCO (IEPZ, FY 2021-21)	-	8,363,210	8,363,210
Revenue Stamp	60	(17,103)	(17,043)
Vat Provision - Com EPZ (2019-20 & 2020-21))	11,840,126	3,847,490	15,687,616
Vat Provision - AEPZ (2019-20 & 2020-21)	19,447,938	7,600,715	27,048,653
Advance from Investor	312,869	-	312,869
CPF Loan	55,000	-	55,000
PF Own Contribution	86,315	-	86,315
Govt. Welfare Fund & Other Deduction	192,528	-	192,528
Payable to Shor to Shor Textiles Ltd. (AEPZ)	1,143,054	-	1,143,054
Advance Against Demand Charge	1,510,947	-	1,510,947
Investor Club Current A/C- CEPZ- (2019-20)	31,392	-	31,392
AEPZ Medical Centre Current A/C	(444,995)	802,090	357,095
AEPZ WWF Current A/C	32,992	(32,992)	0
Automation Surcharge Current A/C (AEPZ)	-	(2,001)	(2,001)
Automation Surcharge Current A/C (CEPZ)	-	(787)	(787)
BEPZA School & College Current A/C -UEPZ	(209,459)	-	(209,459)
Investor Club Current A/C- CEPZ	(1,581,392)	-	(1,581,392)
Loan From H/O (BEPZA EZ)	27,000,000	19,000,000	46,000,000
AEPZ Automation Bill Current A/C	2,001	-	2,001
CEPZ Automation Bill Current A/C	500	-	500
PF Own Contribution IEPZ (2019-20)	(30,875)	30,875	-
Bepza Employees Provident Fund	1,500,000,000	(1,500,000,000)	-
Total Taka	5,051,916,550	(1,160,997,576)	3,890,919,074



(Amount in BDT)

15. Total Income
Zone-wise breakdown of total income are as follows:

PARTICULARS	EXECUTIVE OFFICE	DHAKA EPZ	CHITTAGONG EPZ	MONGLA EPZ	ISHWARDI EPZ	COMILLA EPZ	UTTARA EPZ	KARNAFULLY EPZ	ADARJEE EPZ	3EPZA EPZ	TOTAL
REVENUE INCOME :											
Rental Income:		174,149,195	211,599,397	36,169,603	39,524,282	97,891,900	35,494,823	101,409,297	120,678,018	-	918,915,519
Land	-	306,869,453	251,873,823	94,030,834	112,247,558	240,322,687	109,405,657	152,422,828	228,153,545	-	1,499,913,538
Building	4,587,144	-	8,293,650	-	-	-	-	-	-	-	8,293,650
Bay Shipping Centre	-	-	-	-	-	-	-	-	-	-	-
Utilities :		181,534,098	217,309,024	9,900,584	25,757,982	53,260,482	52,181,790	102,806,632	76,415,485	-	719,166,077
Electricity bill	-	-	12,629,886	-	-	-	-	-	-	-	12,629,886
Water bill	-	-	83,473,678	-	7,029,997	(178,239)	-	11,412,350	20,022,970	-	285,127,626
Gas bill	-	163,366,870	202,157	2,221	28,987	27,016,545	115,587	343,694	13,231,280	-	43,025,420
From Water/ Captive Generator	-	2,084,749	-	-	-	-	-	10,246,634.00	-	-	10,246,634
Service Charge From Water	-	-	-	-	640,162	2,050,180	1,338,343	-	-	355,661	29,408,543
Others/ Waste Water	-	25,024,207	-	-	-	-	-	-	-	-	25,024,207
Income From Water Bill	-	479,200,438	-	15,998,263	18,917,651	41,473,706	36,012,989	(92,025,259)	59,185,497	-	558,777,283
Miscellaneous Receipts :											
Bank Interest	1,436,757,636	7,111,120	17,161,218	852,172	1,415,046	2,019,379	1,443,237	2,220,481	968,667	-	1,469,748,956
Others Income	(28,362,849)	37,212,116	287,243,585	24,838,318	18,480,537	88,140,030	33,760,655	43,084,331	96,705,840	879,671	601,982,235
Total 2021	1,412,981,930	1,376,552,253	1,089,786,417	183,791,998	224,042,193	551,996,670	269,753,082	331,721,188	615,375,302	1,235,332	6,057,236,365
Total 2020	1,082,957,945	1,397,798,696	1,019,490,357	170,388,865	216,684,773	513,115,194	251,759,828	477,928,030	563,514,204	182,207	5,637,820,159



(Amount in BDT)

Particulars	EO	DEPZ	CEPZ	MEPZ	IEPZ	COMEPZ	UEPZ	KEPZ	AEPZ	BE/PA EZ	Total
16. Administrative expenses											
Salaries & Allowances:-											
Basic Pay	94,341,867	48,357,334	43,176,616	24,000,512	25,893,926	29,350,614	24,437,077	29,652,241	32,399,333	7,107,836	38,717,351
House Rent Allowance	40,841,717	11,822,445	11,374,270	6,062,833	7,930,598	7,192,049	6,711,809	8,853,593	7,791,705	2,960,344	11,541,158
Medical Allowance	5,039,888	3,680,702	3,281,306	1,934,000	2,312,500	2,130,613	1,931,500	2,210,742	2,456,305	452,750	25,430,406
Conveyance Allowance	630,043	1,490	500,822	-	206	270	-	370,100	381,159	47,485	1,939,580
Clear Service Allowance	12,000	-	-	-	-	-	-	-	-	-	12,000
Tiffin Allowance	426,864	391,789	337,734	208,268	269,334	244,734	199,464	247,334	255,810	31,767	2,613,098
Entertainment Allowance	60,176	-	-	-	-	-	-	-	-	-	844,660
Education Allowance	1,528,207	1,264,500	1,071,500	642,000	769,000	846,000	725,000	92,006	846,000	171,000	7,863,207
Washing Allowance	148,203	144,861	128,866	86,766	104,083	96,366	90,252	13,785,100	104,466	8,400	1,004,335
Other Allowance-Ansars	2,666,190	42,758,643	34,002,930	8,355,220	10,122,292	12,504,990	8,891,920	13,785,100	24,503,609	-	157,590,894
Special Allowance(Bonus)-Ansars	293,500	4,811,750	3,678,500	869,250	1,133,150	1,327,750	965,500	1,513,250	2,634,750	-	17,228,400
Festival Allowance	15,459,432	7,396,910	7,112,080	3,915,915	4,401,060	4,825,940	4,135,700	5,048,350	5,573,350	1,205,150	59,633,927
Incentive Bonus	15,520,880	7,719,280	7,007,360	3,810,020	4,134,700	4,521,360	4,168,420	4,676,700	5,348,120	1,049,640	57,956,580
Recreation Allowance	802,850	591,220	370,100	404,170	532,440	264,380	191,210	246,340	147,840	-	3,550,550
Bangla Nobobarsia Allowance	1,551,759	789,930	696,322	392,832	425,566	492,884	391,326	506,864	528,668	116,556	5,893,087
Dearness Allowance	(56,239)	-	-	-	-	-	-	-	-	-	(56,239)
Defences Allowance	203,766	-	-	-	-	-	-	-	-	-	203,766
Fitness Allowance	28,276	-	-	-	-	-	-	-	-	-	28,276
Domestic Aid Allowance	36,000	-	-	-	-	-	-	-	-	-	36,000
BP Allowance	18,000	-	-	-	-	-	-	-	-	-	18,000
BSP Allowance	25,000	-	-	-	-	-	-	-	-	-	25,000
Marriage Allowance	16,730	-	-	-	-	-	-	-	-	-	16,730
Command Allowance	30,892	-	-	-	-	-	-	-	-	-	30,892
Compensation Allowance	806,232	-	-	-	-	-	-	-	-	-	806,232
Appointment Allowance	11,799	-	-	-	-	-	-	-	-	-	11,799
Batman Allowance	60,324	-	-	-	-	-	-	-	-	-	60,324
Dress Allowance	42,960	-	-	-	-	-	-	-	-	-	42,960
Salary/Consol/Compen.allow./Charge allow./Clearing	38,197	-	-	18,000	15,968	27,600	-	-	-	-	99,765
SUB-TOTAL	180,598,514	130,230,854	112,738,406	50,699,786	58,045,223	63,825,530	52,900,078	67,987,304	82,971,115	13,150,928	813,147,738
WELFARE & BENEFITS:-											
Leave Salary	7,885,042	-	-	-	-	-	-	-	-	-	7,885,042
PF/BEPTA Contribution	13,217,687	7,049,304	6,366,061	3,503,446	3,841,364	4,351,033	3,646,277	4,445,809	4,776,835	976,152	52,173,968
Pension & Gratuity	96,134,520	-	-	-	-	-	-	-	-	-	96,134,520
Group Insurance	9,061,233	-	-	-	-	-	-	-	-	-	9,061,233
Sports, drama, Eid-E-miladunnabi	37,000	107,996	126,000	56,800	98,210	72,554	66,600	72,000	85,385	8,945	731,490
Welfare & Recreation	9,333,000	983,500	289,500	122,500	239,600	111,500	119,500	3,039,805	179,820	248,370	11,721,290
Overtime	11,060,488	6,518,665	6,170,495	1,715,715	2,915,261	2,928,599	1,869,801	3,039,805	3,406,669	532,676	40,158,174
Refreshment Allowance	157,800	329,880	394,640	239,320	218,160	269,720	171,160	250,640	285,920	29,480	2,346,720
Medical Expenses	2,023,122	-	-	-	-	-	-	-	-	-	2,023,122
SUB-TOTAL	148,909,892	14,989,345	13,346,696	5,637,781	7,312,595	7,733,406	5,873,338	7,902,256	8,734,629	1,795,623	222,235,559
Admin Expenses:											
Rent/Rates & Taxes	1,483,399	-	-	-	-	-	-	947,340	-	3,421,200	5,851,939
Electricity Expenses	10,082,245	-	-	-	-	-	-	137,116	71,232	54,816	10,208,293
Postage, telegram & telephone	2,297,014	381,313	373,592	88,923	316,150	379,665	100,410	1,403,919	242,653	4,480,632	16,589,342
Printing & Stationery	4,408,027	2,175,161	3,121,581	932,014	1,181,682	1,153,478	765,649	1,403,919	1,358,640	89,191	1,896,313
Training -Local	713,107	228,000	187,800	156,000	198,765	210,463	135,000	67,178	-	-	24,552,353
POL	8,108,327	3,159,177	3,140,423	1,305,963	1,478,414	2,079,984	1,667,995	2,153,492	1,858,618	64,077	8,907,396
Promotional Expenses	2,663,191	901,255	1,463,955	427,273	457,646	541,707	360,422	816,141	1,211,729	8,050	14,851,717
Advertisement & publicity	14,791,274	-	-	24,531	17,020	-	-	-	10,842	-	-



Particulars	EO	DEPZ	CEPZ	MEPZ	TEPZ	COMEPZ	UEPZ	KEPZ	AEPZ	BEIPZ EZ	Total
Bank Charges	4,410,570	85,967	48,677	41,594	55,971	57,765	1,665	52,057	92,289	3,445	4,859,993
TA/DA	4,328,908	605,759	1,069,585	551,751	656,522	368,923	739,830	771,811	200,558	33,459	9,387,132
Contribution to National Exchequer	200,000,000	-	-	-	-	-	-	6,409,070	5,046,561	3,778,034	200,000,000
Total	253,286,062	7,536,632	9,405,612	3,558,049	4,362,170	4,321,691	3,780,971	-	-	-	301,985,151
CONTINGENCIES:-											9,500
Exhibition-Local / Others	-	-	-	-	-	9,500	-	37,600	2,529,375	-	14,601,302
Cons: Tancy services	5,980,353	2,877,088	3,176,886	-	966	26,678	3,141	26,562	31,896	-	157,741
Washing Charges	37,881	20,466	9,857	294	96,497	92,922	141,725	149,721	134,535	-	1,065,543
Tree Plantation	138,414	77,472	80,898	153,359	75,840	67,200	8,280	-	15,000	-	152,240
Other Contingency (Dish Bill)	-	-	-	920	-	1,266,460	-	-	-	-	8,562,840
Wages (Daily rated labor)	158,850	5,497,725	-	595,600	1,089,205	-	-	-	-	-	5,832,724
Others (Including Gas bill) Honorarium	1,482,750	1,033,400	480,750	364,675	549,075	407,135	379,500	374,335	731,760	29,344	5,832,724
SUB-TOTAL	7,838,248	9,506,151	3,748,391	1,114,848	1,511,583	1,869,895	532,646	588,218	3,442,566	29,344	30,481,890
REPAIRS & MAINTENANCE:											48,025,922
Residential / Factory / Others Building	4,095,978	6,603,554	4,975,507	2,696,812	9,462,745	11,194,707	7,558,408	1,016,099	422,112	-	16,696,097
Vehicles	9,369,648	1,927,920	1,927,920	775,986	212,295	704,247	255,174	919,125	1,012,122	115,994	7,598,428
Machinery & office equipments	3,971,899	597,308	974,949	316,015	142,258	464,229	159,638	394,766	544,652	32,704	591,318
Furniture & fixtures	2,59,610	37,753	9,657	93,251	30,517	32,198	14,769	56,340	40,359	15,864	83,745,062
Road, Drain & culverts	270,980	12,900,672	21,036,950	1,779,241	12,795,471	2,937,345	6,262,589	17,123,340	8,636,474	-	44,975
Boundary Wall	-	-	-	-	-	-	-	44,975	-	-	45,717,549
Elect, Water & Gas line	2,271,503	10,563,458	6,063,918	9,404,653	1,894,694	1,579,075	2,429,177	4,448,275	24,440	93,416	9,319,590
Customs, Fence & Boundary Wall	-	2,942,410	502,219	422,065	5,590,895	1,629,359	20,635	365,423	399,872	136,984	5,289,606
Others	-	-	37,535,997	15,497,403	50,224,866	18,913,800	16,752,406	24,370,343	18,049,411	315,962	17,028,548
SUB-TOTAL	20,239,518	35,048,741	37,535,997	15,497,403	50,224,866	18,913,800	16,752,406	24,370,343	18,049,411	315,962	12,199,427
OTHER OFFICE EXPENSES:-											9,303,150
Liveries & Uniforms	10,489,398	170,939	300,736	120,630	81,413	209,295	238,279	208,462	380,275	-	187,500
Legal Expenses	9,078,400	-	188,100	21,250	-	-	-	-	15,400	-	454,910
Audit fee	187,500	-	-	-	-	33,934	29,391	33,746	31,805	9,320	947,626
Newspaper & Periodicals	144,574	48,412	62,523	29,285	31,920	-	-	2,941	-	51,723	55,070
Water & Sanitation	856,814	-	-	-	36,148	-	-	-	4,620	-	8,017,877
Carrriage Charges	-	-	4,000	8,000	13,900	19,550	5,000	52,856	7,600	-	1,106,350
Insurance	7,724,649	16,310	112,381	27,167	26,674	36,058	14,182	14,182	12,000	9,961	756,854
Entertainment Expenses	1,028,651	12,000	6,995	11,962	1,000	12,000	11,781	32,403	63,150	750	239,442
Conveyance Exps.	232,035	140,868	70,260	49,614	34,930	98,980	33,844	32,403	-	-	974,522
Gas Bill	-	-	-	-	234,077	-	5,365	-	98,978	8,153	34,242,728
Miscellaneous exps.	483,057	39,368	69,252	63,490	32,892	63,351	18,505	97,478	613,828	79,907	1,619,121,614
SUB-TOTAL	30,225,078	427,897	814,247	331,398	492,954	473,168	356,347	427,904	118,858,110	19,220,798	1,659,062,656
Grand Total 2021	641,097,412	197,739,620	177,589,349	76,839,265	107,249,391	97,637,290	80,195,786	107,685,093	114,420,442	16,574,911	1,659,062,656
Grand Total 2020	620,411,349	197,561,729	216,438,277	83,228,586	97,437,463	143,155,251	77,722,304	92,112,343	-	-	-



17. Provision for taxation	Amount in BDT
Particulars	
Provision for tax for the year 2019-20	601,857,962
Adjusted with Adv Incomr tax for the year 2019-20	(601,857,962)
Provision for tax for the year 2020-21	760,651,732
Total	760,651,732

18. Prior Year Adjustment
Income Tax for the Financial Year 2019-20
Less : Adjusted with Provision of tax for the year 2019-20
Under Provision adjusted with retained earnings

700,742,243
601,857,962
98,884,281

