

PRIVATE & CONFIDENTIAL

FINAL

AUDITORS' REPORT AND FINANCIAL STATEMENTS

OF

PABNA SUGAR MILLS LIMITED
DASHURIA, PABNA.

FOR THE YEAR ENDED 30TH JUNE, 2019.

JOINTLY SUBMITTED BY :

MASUD ALTAF & CO.

Chartered Accountants

16/3, Babor Road (G. Floor)

Block-B, Shaymoli, Mohammadpur

Dhaka-1207.

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ATIK KHALED CHOWDHURY

Chartered Accountants

Hasan Court (1st Floor)

23/1, Motijheel C/A

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Pabna Sugar Mills Limited

Dashuria, Pabna.

Table of Contents

Sl. #	Particulars	Page No.
1	Auditors' Report	1
2	Statement of Financial Position	2-3
3	Statement of Profit or Loss and Other Comprehensive Income	4
4	Statement of Manufacturing, Trading & Profit/(Loss)	5-6
5	Statement of Changes in Equity	7
6	Statement of Cash Flows	8-9
7	Schedule of Fixed Assets	10-15
8	Notes to the Financial Statements	16-53
9	Sales of Molasses	54
10	Schedule of Fertilizer & Insecticides	55
11	Ratio Analysis	56
12	Budget Variance	57-58

Report on other Legal and Regulatory requirements

We also report that:

- We have obtained all 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.
- Legal expenses proper books of account as required by law have been kept by the company in far as appeared from our examination of those books.
- The company's Statement of Financial Position, Statement of Profit or Loss and other Comprehensive Income, Manufacturing, Trading & Profit/(Loss), Changes in Equity and Cash Flows dealt with by the report are in agreement with the books of accounts.
- The expenditure was incurred for the purpose of the company's business.

AUDITORS' REPORT

We have audited the accompanying financial statements of **Pabna Sugar Mills Ltd.**, which comprise the Statement of Financial Position as on 30th June, 2019 and the Statement of Profit or Loss and other Comprehensive Income, Manufacturing, Trading & Profit/(Loss), Changes in Equity and Cash Flows for the year then ended and a summary of significant accounting policies and explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the presentation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error: selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing, those standards require that we comply with ethical requirements and perform the audit to obtain reasonable assurance whether the financial statements are free from materials misstatements. An audit involves performing procedures to obtain audit evidence about the amount and disclosure in the financial statements. The procedures selected depend on the auditor judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriating in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as evaluating the overall presentation of the financial statements. We believe that evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion :


In our opinion the financial statements gives a true and fair view of the financial position of **Pabna Sugar Mills Ltd.**, Dashuria, Pabna as on 30th June, 2019 and of its financial performance for the year then ended in accordance with Bangladesh Financial Reporting Standards and comply with the companies Act 1994 and other applicable laws and regulation.

Report on other Legal and Regulatory requirements

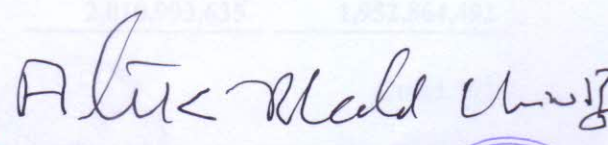
We also report that :

- a) We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof.
- b) 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.
- c) The company's Statement of Financial Position, Statement of Profit or Loss and other Comprehensive Income, Manufacturing, Trading & Profit/(Loss), Changes in Equity and Cash Flows dealt with by the report are in agreement with the books of accounts.
- d) The expenditure was incurred for the purpose of the company's business.

Dated, Dhaka.
12th December, 2019.


(MASUD ALTAF & CO.)
Chartered Accountants




(ATIK KHALED CHOWDHURY)
Chartered Accountants



Pabna Sugar Mills Limited

Dashuria, Pabna.

Statement of Financial Position as on 30th June, 2019.

Sl. #	Particulars	Notes/ Sch.	Amount (Tk.)	
			30.06.2019	30.06.2018
A. Non- Current Assets :				
Fixed Assets :				
	At Cost less accumulated depreciation	2.00	81,571,912	80,812,858
	Preliminary Expenses		500,815	500,815
	Total Non- Current Assets : (A)		82,072,727	81,313,673
B. Current Assets :				
	Capital Work in Progress	3.00	1,672,700	1,672,700
	Stock and Stores	4.00	313,702,521	330,997,166
	Sugar Stock in Head Office	5.00	851,500	6,500
	Inter Project Current A/c	6.00	22,161,111	10,477,913
	Loan and Advance	7.00	97,712,196	59,015,914
	Deposits and Prepayment	8.00	1,637,763	1,056,385
	Cash & Cash Equivalents	9.00	26,726,642	6,629,839
	Total Current Assets : (B)		464,464,433	409,856,416
	Grand Total : (A+B)		546,537,160	491,170,089
Capital & Liabilities :				
C. Shareholders' Equity :				
Authorized Capital :				
	5,000,000 Ordinary Shares of Tk. 100 Each		500,000,000	500,000,000
Issued, Subscribed & Paid-up Capital :				
	1,007 Ordinary Shares of Tk. 100 Each		100,700	100,700
	Retained Earnings		(5,755,049,585)	(4,938,904,924)
	Total Equity : (C)		(5,754,948,885)	(4,938,804,224)
D. Non-Current Liabilities :				
	ADP Loan	10.00	178,015,000	178,015,000
	Pakistani Loan	11.00	520,764,138	516,141,971
	Cash Credit (Block A/c.)	12.00	19,271,519	17,901,951
	Interest on Pakistani Loan	13.00	148,274,368	136,635,484
	Penal Interest on Pakistani Loan	14.00	857,009,110	825,411,336
	Provision for interest on ADP Loan	15.00	287,659,500	278,758,750
	Total Capital & Liabilities : (D)		2,010,993,635	1,952,864,492



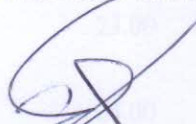
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E. Current Liabilities :

Sundry Creditors	16.00	170,538,336	99,361,640
Inter Project Current A/c	17.00	116,953,911	138,795,952
BSFIC Current Account	18.00	2,069,545,388	1,656,161,470
Agriculture Loan	19.00	1,628,345,215	1,478,495,352
Provision for Leave Pay & Gratuity	20.00	305,109,560	104,295,408
Total Current Liabilities : (E)		4,290,492,410	3,477,109,822
Grand Total : (C+D+E)		546,537,160	491,170,090

This is the Statement of Financial Position referred to in our separate report of even date.


Managing Director

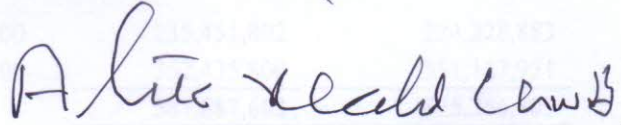

Director


Director

Dated, Dhaka.

12th December, 2019. Chartered Accountants


(MASUD ALTAF & CO.)


(ATIK KHALED CHOWDHURY)

Chartered Accountants




Pabna Sugar Mills Limited

Dashuria, Pabna.

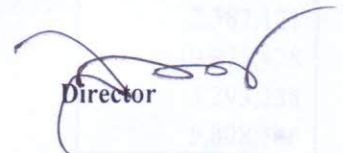
Statement of Profit or Loss and Other Comprehensive Income for the year ended 30th June, 2019.


Sl #	Particulars	Notes/ Sch.	Amount (Tk.)	
			2018 - 2019	2017 - 2018
A.	Sales :			
	Sales of Sugar	21.00	141,217,000	75,001,830
	Sales of Molasses	22.00	19,321,914	15,937,707
			160,538,914	90,939,537
B.	Cost of Goods Sold	23.00	253,219,818	155,784,589
C.	Gross Profit / (Loss) : (A-B)		(92,680,904)	(64,845,052)
D.	Other Income	24.00	76,872,574	30,805,118
E.	Operating Income / (Loss) : (C-D)		(15,808,330)	(34,039,934)
	Administrative Expenses	25.00	235,451,802	224,228,883
	Financial Expenses	26.00	352,435,800	351,127,921
F.	Operating Expenses :		587,887,602	575,356,805
G.	Net Profit / (Loss) Before Tax : (E-F)		(603,695,932)	(609,396,739)
H.	Minimum Turnover Tax		967,269	548,668
I.	Net Profit / (Loss) After Tax : (G-H)		(604,663,202)	(609,945,407)

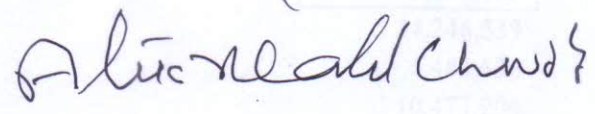
Statement of Profit or Loss and Other Comprehensive Income referred to in our separate report of even date.


Managing Director


Director


Director

Dated, Dhaka. 
12th December, 2019. (MASUD ALTAF & CO.)
Chartered Accountants


(ATIK KHALED CHOWDHURY)
Chartered Accountants



Pabna Sugar Mills Limited

Dashuria, Pabna.

Statement of Manufacturing, Trading & Profit/(Loss) for the year ended 30th June, 2019.

Sl. #	Particulars	Amount (Tk.)
	Income :	
1	Sales of Sugar :	
a	Wholesales	-
b	Ration	950,000
c	Free Sales	113,297,000
d	RAB-12	1,975,000
e	Police	8,400,000
f	Fire Service	5,025,000
g	Head Office	11,570,000
h	Farmer	-
2	Total Sales of Sugar : (a to h)	141,217,000
3	Sales of Molasses	19,321,914
4	Income from Firm	-
5	Other Income	76,872,574
6	Total Income : (2+3+4+5)	237,411,488
	Expenses :	
	Variable Cost :	
7	Direct Material (Notes 28)	197,804,323
8	Salary & Wages (seasonal)	
a	Basic Salary Workers	2,781,996
b	Basic Salary Staff	2,387,171
c	Allowance & Other Facilities	19,975,428
d	Overtime	3,293,238
e	Bonus	5,808,706
9	Total Salary & Wages (seasonal) : (a to e)	34,246,539
10	Fuel & Electricity	6,483,536
11	Repairs & Maintenance of Sugar cane vehicales	10,473,204
12	Total Variable Cost : (7+9+10+11)	249,007,602
	Fixed Cost :	
13	Salary & Wages (Permanent)	
a	Basic Salary Officer	18,892,194
b	Basic Salary Workers	21,842,632
c	Basic Salary Staff	40,894,602
d	Allowance & Other Facilities	80,354,906
e	Overtime	7,168,160
f	Bonus	14,714,401
14	Total Salary & Wages (Permanent) : (a to f)	183,866,895



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15	Total Salary & Wages (seasonal & Permanent) : (9+14)	218,113,434
16	Insurance	2,494,039
17	Repairs & Maintenance	5,236,602
18	Power & Fuel	1,165,626
19	Oil & Lubricant	8,304,569
20	Loan Interest	352,435,800
21	Depreciation	9,179,769
22	Administrative Overhead	20,613,023
	Loading & Unloading	712,511
23	Sales & Distribution cost	595,137
	Cost of Import Sugar	5,530,358
24	Cane Development Expenses	746,740
25	Miscellaneous Expenses	157,432
26	Labour Welfare Expenses	876,292
27	Worker's Profit Fund	-
28	Total Fixed Cost : (16 to 27)	591,914,794
29	Total Manufacturing Cost : (12+28)	840,922,396
30	Opening Stock (Sugar, Molasses & Work in Process)	271,272,334
31	Closing Stock (Sugar, Molasses & Work in Process)	270,120,040
32	Cost of sales : (29+30-31)	842,074,690
33	Net Profit/ (Loss) : (6-32)	(604,663,202)

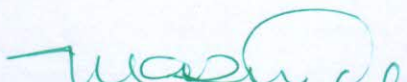
Manufacturing, Trading & Profit/(Loss) Accounts referred to in our separate report of even date.

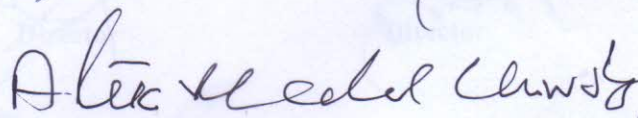

Managing Director


Director


Director

Dated, Dhaka.
12th December, 2019.


(MASUD ALTAF & CO.)
Chartered Accountants


(ATIK KHALED CHOWDHURY)
Chartered Accountants



Pabna Sugar Mills Limited

Dashuria, Pabna.

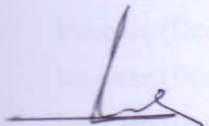
Statement of Changes in Equity for the year ended 30th June, 2019.

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as on 01.07.2018	100,700	(4,938,904,924)	(4,938,804,224)
Add : Net Profit / (Loss) for the year	-	(604,663,202)	(604,663,202)
Add : Prior year adjustment (Note-27)	-	(211,481,459)	(211,481,459)
Balance as on 30.06.2019	100,700	(5,755,049,585)	(5,754,948,885)

For the year ended 30th June, 2018.

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as on 01.07.2017	100,700	(4,247,019,474)	(4,246,918,774)
Add : Net Profit / (Loss) for the year	-	(609,945,407)	(609,945,407)
Add : Prior year adjustment (Note-27)	-	(81,940,044)	(81,940,044)
Balance as on 30.06.2018	100,700	(4,938,904,924)	(4,938,804,224)

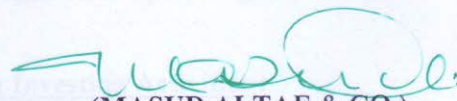
This is the Statement of Changes in Equity referred to in our separate report of even date.

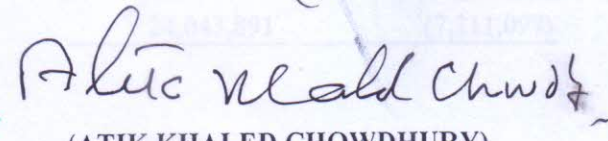

Managing Director


Director


Director

Dated, Dhaka.
12th December, 2019.


(MASUD ALTAF & CO.)
Chartered Accountants


(ATIK KHALED CHOWDHURY)
Chartered Accountants



Pabna Sugar Mills Limited

Dashuria, Pabna.

Statement of Cash Flows for the year ended 30th June, 2019.

Sl. #	Particulars	Amount (Tk.)	
		2018 - 2019	2017 - 2018
A.	<u>Cash Flow from Operating Activities :</u>		
	Net profit / (loss) for the year	(604,663,202)	(609,945,407)
	Prior year adjustment	(211,481,459)	(81,940,044)
	Depreciation	9,179,770	23,786,676
		(806,964,891)	(668,098,776)
	(Increase)/Decrease in Stock & Store	17,294,645	(52,790,694)
	(Increase)/Decrease in Inter Project Current A/C (Asset)	(11,683,198)	4,989,808
	(Increase)/Decrease Trade Debtors	-	646,272
	(Increase)/Decrease in Loan & Advance	(38,696,283)	13,747,548
	(Increase)/Decrease in Deposit & Prepayment	(581,378)	130,087
	(Increase)/Decrease in BSFIC Current A/C	(845,000)	643,500
	Increase/(Decrease) in Sundry Creditor	75,852,641	26,227,765
	Increase/(Decrease) in BSFIC Current A/C	413,383,918	386,105,577
	Increase/(Decrease) in Inter Project Current A/C (Liabilities)	(26,517,987)	748,803
	Increase/(Decrease) in Leave Pay & Gratuity	200,814,152	(2,458,537)
	Increase/(Decrease) ADP Interest	8,900,750	93,252,682
	Increase/(Decrease) in Pakistani Interest	11,638,884	13,490,081
	Increase/(Decrease) in Penal Interest on Pakistani credit	31,597,774	39,674,190
	Increase/(Decrease) in Agriculture Loan Interest	149,849,863	136,480,595
	Net cash generated From Operating Activities	24,043,891	(7,211,097)
B.	<u>Cash Flow from Investing Activities :</u>		
	Purchase of Fixed Asset	(9,938,823)	(13,287,756)
	Net cash generated From Investing Activities	(9,938,823)	(13,287,756)
C.	<u>Cash flow from Financing Activities :</u>		
	Pakistani credit	4,622,167	12,942,067
	Cash Credit (Block A/C)	1,369,568	1,878,521
	Net cash generated From Financing Activities	5,991,735	14,820,588



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D. Net Cash flow / out flow (A+B+C)

Cash in hand & bank at the beginning of the year

Cash in hand & bank at the ended of the year

20,096,803 (5,678,265)


6,629,839 12,308,104

26,726,642 6,629,839

This is the Statement of Cash Flows referred to in our separate report of even date.


Managing Director

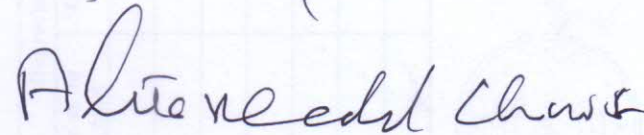

Director


Director

Dated, Dhaka.
12th December, 2019.


(MASUD ALTAF & CO.)

Chartered Accountants


(ATIK KHALED CHOWDHURY)

Chartered Accountants



Pabna Sugar Mills Limited
Dashuria, Pabna.

Schedule of Fixed Assets for the year ended 30th June, 2019.

Particulars	Code No	Balance as on 01.07.2018	Addition during the year (2018-2019)	Balance as on 30.06.2019	Depreciation		Total Depreciation as on 30.06.2019	Written down value as on 30.06.2019
					Balance as on 01.07.2018	Charge during the year (2018-19)		
Land & Land Development	23000	16,509,303.45	-	16,509,303.45	-	-	16,509,303.45	16,509,303.45
Building & Other Construction	24000	192,457,130.59	1,020,379.49	193,477,510.08	149,393,236.89	2,298,483.89	151,691,720.78	41,785,789.30
Plant & Machinery	25000	682,473,115.13	7,711,868.00	690,184,983.13	676,325,738.13	1,261,909.40	677,587,647.53	12,597,335.60
Equipment and Loose Tools	26000	106,893,322.33	879,539.00	107,772,861.33	101,031,523.20	1,878,968.95	102,910,492.15	4,862,369.18
Furniture and Fixture & Office Equipment	27000	7,206,022.80	240,532.00	7,446,554.80	6,593,533.30	180,903.38	6,774,436.68	672,118.12
Transport & Vehicles	28000	95,129,104.32	-	95,129,104.32	86,626,801.32	3,522,524.00	90,149,325.32	4,979,779.00
Sundry Assets	29000	761,029.88	86,504.50	847,534.38	645,337.33	36,980.09	682,317.42	165,216.96
Total		1,101,429,028.50	9,938,822.99	1,111,367,851.49	1,020,616,170.17	9,179,769.71	1,029,795,939.88	81,571,911.61

Land 23000

Particulars	Code No	Balance as on 01.07.2018	Addition during the year (2018-2019)	Balance as on 30.06.2019	Rate of Depreciation	Depreciation		Total Depreciation as on 30.06.2019	Written down value as on 30.06.2019
						Balance as on 01.07.2018	Charge during the year (2018-19)		
Cost of Land	23100	11,145,422.53	-	11,145,422.53	-	-	-	-	11,145,422.53
Land Development cost	23200	1,222,021.80	-	1,222,021.80	-	-	-	-	1,222,021.80
Internal Road	23300	1,091,880.87	-	1,091,880.87	-	-	-	-	1,091,880.87
Approach Road	23400	2,538,940.33	-	2,538,940.33	-	-	-	-	2,538,940.33
Leguna Development	23500	462,819.82	-	462,819.82	-	-	-	-	462,819.82
PresMud Pond	23600	48,218.10	-	48,218.10	-	-	-	-	48,218.10
Total		16,509,303.45	-	16,509,303.45	-	-	-	-	16,509,303.45



Building & Other Construction (24000)

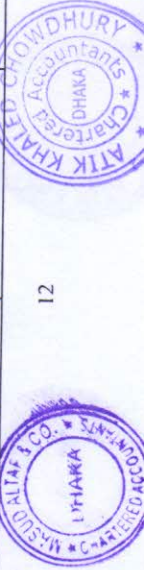
Particulars	Code No	Balance as on 01.07.2018	Addition during the year (2018-2019)	Balance as on 30.06.2019	Rate of Depreciation	Depreciation		Total Depreciation as on 30.06.2019	Written down value as on 30.06.2019
						Balance as on 01.07.2018	Charge during the year (2018-19)		
Factory Building	24100	50,550,001.56	-	50,550,001.56	2.5%	26,538,750.72	1,263,750.04	27,802,500.76	22,747,500.80
Sugar Godown	24102	14,037,358.00	-	14,037,358.00	5%	14,037,357.00	-	14,037,357.00	1.00
Fertilizer Godown	103	586,130.13	-	586,130.13	2.5%	293,064.25	14,653.25	307,717.50	278,412.63
Store & store yard	104	2,356,258.00	-	2,356,258.00	2.5%	1,708,285.70	58,906.45	1,767,192.15	589,065.85
Sulphur Godown	105	291,617.00	-	291,617.00	2.5%	153,097.74	7,290.43	160,388.17	131,228.83
Lime Godown	107	295,484.00	-	295,484.00	2.5%	155,032.05	7,387.10	162,419.15	133,064.85
Garage Shed	110	246,990.53	-	246,990.53	2.5%	86,447.36	6,174.76	92,622.12	154,368.41
Tin shed Sugar Godown	112	9,885,034.60	-	9,885,034.60	25%	9,758,517.64	63,258.48	9,821,776.12	63,258.48
General Office Building	203	6,915,749.60	-	6,915,749.60	2.5%	2,230,471.42	172,893.74	2,403,365.16	4,512,384.44
Bachelor Officers Hostel	207	2,606,017.00	-	2,606,017.00	2.5%	1,368,157.75	65,150.43	1,433,308.18	1,172,708.82
p-II Type Building	301	2,978,687.43	-	2,978,687.43	2.5%	1,191,474.47	74,467.19	1,265,941.66	1,712,745.77
p-III Type Building	302	4,513,561.73	-	4,513,561.73	2.5%	2,143,941.64	112,839.04	2,256,780.68	2,256,781.05
p-IV Type Building	303	5,498,076.00	-	5,498,076.00	2.5%	2,749,038.20	137,451.90	2,886,490.10	2,611,585.90
Seasonal Barrack	305	3,322,122.38	-	3,322,122.38	2.5%	1,538,753.10	83,053.06	1,621,806.16	1,700,316.22
Purje Office	306	301,500.00	-	301,500.00	5%	159,543.75	15,075.00	174,618.75	126,881.25
Sami Pacca Barak	307	998,881.00	-	998,881.00	5%	349,662.35	49,944.05	399,606.40	599,274.60
Accounts Store Room	308	198,737.00	-	198,737.00	5%	69,558.40	9,936.85	79,495.25	119,241.75
Mills Gate Subjone Office	309	545,365.00	-	545,365.00	5%	81,804.50	27,268.25	109,072.75	436,292.25
Machinery Foundation	401	35,792,735.00	-	35,792,735.00	5%	35,792,734.00	-	35,792,734.00	1.00
Other Construction	404	1,148,914.00	-	1,148,914.00	2.5%	822,360.55	28,722.85	851,083.40	297,830.60
6" Deep Tubewell	405	991,739.33	21,000.00	1,012,739.33	12%	955,302.33	6,892.44	962,194.77	50,544.56
Boiler & Boiling House	408	20,185,880.00	-	20,185,880.00	10%	20,185,879.00	-	20,185,879.00	1.00
Spray Pond	501	10,914,955.00	-	10,914,955.00	25%	10,914,954.00	-	10,914,954.00	1.00
Interneal (Water Supply)	502	584,158.00	-	584,158.00	25%	584,157.00	-	584,157.00	1.00
Weigh Bridge Foundation	504	797,394.00	-	797,394.00	25%	724,268.00	24,375.00	748,643.00	48,751.00
Semi Pacca Molasses pit	505	1,114,889.00	-	1,114,889.00	25%	1,114,888.00	-	1,114,888.00	1.00



Particulars	Code No	Balance as on 01.07.2018	Addition during the year (2018-2019)	Balance as on 30.06.2019	Rate of Depreciation	Depreciation	Total Depreciation 30.06.2019	Written down value as on 30.06.2019
						Balance as on 01.07.2018	Charge during the year (2018-19)	
Telephone Installation	509	459,353.00	-	459,353.00	10%	459,352.00	-	459,352.00
Boundary Wall	510	3,638,689.02	-	3,638,689.02	5%	3,638,688.02	-	3,638,688.02
Rain Water pipe	511	498,999.00	-	498,999.00	25%	498,998.00	-	498,998.00
Latrien	600	27,254.61	-	27,254.61	5%	27,253.61	-	27,253.61
Strong Room	601	19,547.40	-	19,547.40	2.5%	10,263.42	488.69	10,752.11
Steel Molasses Tank	604	6,720,357.30	-	6,720,357.30	10%	6,720,356.30	-	6,720,356.30
Disel Steel Tank	605	1,938,798.24	-	1,938,798.24	10%	1,938,797.24	-	1,938,797.24
Temp.Sheet (Atgharia cane)	608	71,146.00	-	71,146.00	25%	71,145.00	-	71,145.00
Canten Construction	702	177,889.37	-	177,889.37	10%	177,888.37	-	177,888.37
Guest House Rep.	703	185,795.00	-	185,795.00	10%	29,683.65	18,579.50	48,263.15
General Club	704	42,745.36	-	42,745.36	25%	42,744.36	0.00	42,744.36
Mosque	707	997,636.00	999,379.49	1,997,015.49	2.5%	49,882.00	49,925.39	99,807.39
School Construction	708	20,685.00	-	20,685.00	25%	20,684.00	0.00	20,684.00
Total		192,457,130.59	1,020,379.49	193,477,510.08		149,393,236.89	2,298,483.89	151,691,720.78

Plant & Machinery (25000)

Particulars	Code No	Balance as on 01.07.2018	Addition during the year (2018-2019)	Balance as on 30.06.2019	Rate of Depreciation	Depreciation	Total Depreciation 30.06.2019	Written down value as on 30.06.2019
						Balance as on 01.07.2018	Charge during the year (2018-19)	
Plant & Machinery	25100	14,691,315.81	-	14,691,315.81	5%	14,691,314.81	-	14,691,314.81
Mill house Machinery	101	274,967,965.55	806,458.00	275,774,423.55	5%	270,843,855.55	246,528.40	271,090,383.95
2MW Turbine cooling mach.	102	299,800.00	-	299,800.00	10%	89,940.00	29,980.00	119,920.00
100 KVR Motor	110	120,000.00	247,000.00	367,000.00	5%	48,000.00	18,350.00	66,350.00
Boiling house Machinery	200	186,635,533.34	838,000.00	187,473,533.34	5%	186,415,132.34	53,500.00	186,468,632.34
Boiler house Machinery	300	101,624,226.59	4,948,910.00	106,573,136.59	10%	101,327,766.59	531,491.00	101,859,257.59
Powere house Machinery	400	72,067,836.74	225,000.00	72,292,836.74	10%	72,067,835.74	22,500.00	72,090,335.74
Work shop Plant & Machinery	401	10,803,453.18	-	10,803,453.18	5%	10,803,452.18	-	10,803,452.18
Electric Inslatation	600	16,152,565.00	500,000.00	16,652,565.00	10%	16,152,564.00	50,000.00	16,202,564.00
Cane feed Table Chain	701	2,770,568.92	146,500.00	2,917,068.92	20%	1,787,527.92	275,060.00	2,062,587.92
Over Head crane	900	1,994,850.00	-	1,994,850.00	10%	1,994,849.00	-	1,994,849.00
Pre Gas Tower	900 A	345,000.00	-	345,000.00	10%	103,500.00	34,500.00	138,000.00
Total		682,473,115.13	7,711,868.00	690,184,983.13		676,325,738.13	1,261,909.40	677,587,647.53



Equipment & Loose Tools (26000)

Particulars	Code No	Balance as on 01.07.2018	Addition during the year (2018-2019)	Balance as on 30.06.2019	Rate of Depreciation	Depreciation		Total Depreciation 30.06.2019	Written down value as on 30.06.2019
						Balance as on 01.07.2018	Charge during the year (2018-19)		
Laboratory Equipment	26100	2,267,783.00		2,267,783.00	15%	1,982,394.00	59,250.00	2,041,644.00	226,139.00
Transport Equipment	200	102,262.00		102,262.00	15%	102,261.00	0	102,261.00	1.00
Weigh bridge Equipment	300	14,424,888.34	253,539.00	14,678,427.34	15%	12,671,135.36	335,215.05	13,006,350.41	1,672,076.93
Weight-20kg Equipment	301	1,800.00		1,800.00	15%	1,799.00	-	1,799.00	1.00
Weight-10kg Equipment	302	2,000.00		2,000.00	15%	1,999.00	-	1,999.00	1.00
Machanical Equipment	400	225,756.00		225,756.00	15%	225,755.00	-	225,755.00	1.00
Miscellaneous Equipment	500	79,427,240.00		79,427,240.00	15%	78,808,056.00	128,550.00	78,936,606.00	490,634.00
Bag closer Equipment	501	108,152.00		108,152.00	15%	108,151.00	-	108,151.00	1.00
Medical Equipment	503	14,804.00		14,804.00	15%	14,803.00	-	14,803.00	1.00
Loss & Tools (Mechanical)	505	697,426.45		697,426.45	15%	518,925.45	31,500.00	550,425.45	147,001.00
Loss & Tools (A/C)	509	480.00		480.00	15%	479.00	-	479.00	1.00
Loss & Tools (Admin)	510	155.46		155.46	15%	154.46	-	154.46	1.00
Loss & Tools (Cane)	511	313,952.00		313,952.00	15%	313,951.00	-	313,951.00	1.00
Loss & Tools (Turbine)	513	84.43		84.43	15%	83.43	-	83.43	1.00
Hot Water Plant (Tank)	514	101,259.82		101,259.82	15%	101,258.82	-	101,258.82	1.00
Bag Sewing Machine	515	349,190.00		349,190.00	15%	349,189.00		349,189.00	1.00
Fire Eztingutur Machine	516	49,800.00		49,800.00	15%	49,799.00	-	49,799.00	1.00
Hosting Motor	544	915,000.00		915,000.00	15%	726,750.00	137,250.00	864,000.00	51,000.00
Other Equipments	600	25,961.50		25,961.50	15%	25,960.50	-	25,960.50	1.00
Cane Carrier Chain	701	192,792.00		192,792.00	15%	192,791.00	-	192,791.00	1.00
Chemical Equipments	706	249,234.48		249,234.48	15%	249,233.48	-	249,233.48	1.00
Temp. Record Equipments	800	78,426.85		78,426.85	15%	78,425.85	-	78,425.85	1.00
Welding Machine	901	68,700.00		68,700.00	15%	66,324.00	2,375.00	68,699.00	1.00
PLC(Electrical)	901(A)	7,207,247.00	500,000.00	7,707,247.00	15%	4,424,060.70	1,156,087.05	5,580,147.75	2,127,099.25
Grass Cutter Machine	26902	9,927.00		9,927.00	15%	8,934.15	991.85	9,926.00	1.00
Transer Machine	26903	59,000.00	126,000.00	185,000.00	15%	8,850.00	27,750.00	36,600.00	148,400.00
Total		106,893,322.33	879,539.00	107,772,861.33		101,031,523.20	1,878,968.95	102,910,492.15	4,862,369.18



Office Furniture & Office Equipment (27600)

Particulars	Code No	Balance as on 01.07.2018	Addition during the year (2018-2019)	Balance as on 30.06.2019	Rate of Depreciation	Depreciation		Total Depreciation 30.06.2019	Written down value as on 30.06.2019
						Balance as on 01.07.2018	Charge during the year (2018-19)		
Office furniture	27101	2,115,117.64	89,814.00	2,204,931.64	6%	2,067,091.58	10,025.76	2,077,117.34	127,814.30
Sofa set	102	45,200.00		45,200.00	6%	45,199.00		45,199.00	1.00
School furniture	103	33,250.00		33,250.00	6%	31,470.00	1,779.00	33,249.00	1.00
Club furniture	104	14,850.00		14,850.00	6%	14,815.00	34.00	14,849.00	1.00
Out Center furniture	105	6,833.00		6,833.00	6%	6,832.00		6,832.00	1.00
Lab. furniture	106	24,440.00		24,440.00	6%	24,439.00	-	24,439.00	1.00
Residential Furniture	108	335,830.00		335,830.00	6%	335,829.00	-	335,829.00	1.00
Residential Furniture	144	2,400.00		2,400.00	6%	144.00	144.00	288.00	2,112.00
Furniture (cane)	163	13,054.00		13,054.00	6%	10,255.02	783.24	11,038.26	2,015.74
Furniture (A/c)	179	49,630.00		49,630.00	6%	22,058.30	2,977.80	25,036.10	24,593.90
Furniture (Admin.)	182	67,223.16		67,223.16	6%	62,552.16	298.08	62,850.24	4,372.92
Ceiling fan	201	162,289.00		162,289.00	10%	158,238.00	450.00	158,688.00	3,601.00
File Cabinet	202	48,450.00		48,450.00	10%	48,449.00	-	48,449.00	1.00
Steel Almirah/Sub Box	203	75,690.00		75,690.00	10%	75,689.00	-	75,689.00	1.00
Iron State	204	46,551.00		46,551.00	10%	46,550.00	-	46,550.00	1.00
Cardex Cabinet	206	4,000.00		4,000.00	10%	3,999.00	-	3,999.00	1.00
Type Writer Machine	301	88,400.00		88,400.00	10%	88,399.00	-	88,399.00	1.00
Telephone set/PABX	302	234,435.00		234,435.00	10%	234,434.00	-	234,434.00	1.00
Light	303	26,900.00		26,900.00	10%	23,690.00	2,690.00	26,380.00	520.00
Calculator	304	112,961.00	11,718.00	124,679.00	10%	82,043.10	3,752.60	85,795.70	38,883.30
Furniture	305	8,550.00		8,550.00	10%	8,549.00		8,549.00	1.00
Steel Trunk	306	2,249,280.00		2,249,280.00	10%	2,249,279.00	-	2,249,279.00	1.00
Computer Set	310	1,400,236.00	130,000.00	1,530,236.00	10%	939,169.64	153,023.60	1,092,193.24	438,042.76
Pade styel Fan	505	40,453.00	9,000.00	49,453.00	10%	14,359.50	4,945.30	19,304.80	30,148.20
Total		7,206,022.80	240,532.00	7,446,554.80		6,593,533.30	180,903.38	6,774,436.68	672,118.12

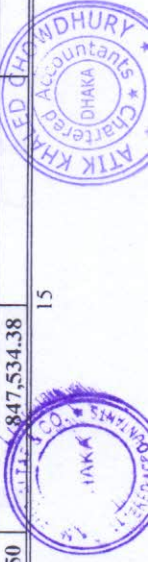


Vehicle & Transport (28000)

Particulars	Code No	Balance as on 01.07.2018	Addition during the year (2018-2019)	Balance as on 30.06.2019	Rate of Depreciation	Depreciation		Total Depreciation 30.06.2019	Written down value as on 30.06.2019
						Balance as on 01.07.2018	Charge during the year (2018-19)		
Tractor (27)	28100	38,380,634.00	-	38,380,634.00	25%	38,380,633.00		38,380,633.00	1.00
Tractor (121)	200	43,853,984.32	-	43,853,984.32	25%	39,723,436.32	2,065,274.00	41,788,710.32	2,065,274.00
Truck (2)	300	4,859,960.00	-	4,859,960.00	25%	4,859,959.00		4,859,959.00	1.00
Pic-Up (1)	400	1,364,000.00	-	1,364,000.00	25%	404,749.00	319,750.00	724,499.00	639,501.00
Jeep (2)	501	6,405,526.00	-	6,405,526.00	25%	2,993,025.00	1,137,500.00	4,130,525.00	2,275,001.00
Pazero Jeep	502	265,000.00	-	265,000.00	25%	264,999.00		264,999.00	1.00
Total		95,129,104.32	-	95,129,104.32		86,626,801.32	3,522,524.00	90,149,325.32	4,979,779.00

Sundry Assets (29000)

Particulars	Code No	Balance as on 01.07.2018	Addition during the year (2018-2019)	Balance as on 30.06.2019	Rate of Depreciation	Depreciation		Total Depreciation 30.06.2019	Written down value as on 30.06.2019
						Balance as on 01.07.2018	Charge during the year (2018-19)		
S/Assets	29100	82,255.76	30,832.00	113,087.76	6%	82,254.76	1,849.92	84,104.68	28,983.08
Croky & Cutlarise	200	13,778.10		13,778.10	10%	13,777.10	-	13,777.10	1.00
Lilen blankets	300	8,215.00		8,215.00	6%	8,214.00	-	8,214.00	1.00
Wall clock	400	1,040.00		1,040.00	10%	1,039.00	-	1,039.00	1.00
Television set	500	107,136.00		107,136.00	10%	107,135.00	-	107,135.00	1.00
Dish Antena	501	17,500.00		17,500.00	10%	17,499.00	-	17,499.00	1.00
Refrigerator 10 cft	600	123,320.00		123,320.00	6%	83,994.40	7,599.20	91,393.60	31,926.40
Others	900	12,257.00		12,257.00	6%	7,366.55	735.42	8,101.97	4,155.03
Mike set	901	9,000.00		9,000.00	6%	8,999.00	-	8,999.00	1.00
Gaynamaj	902	3,451.00		3,451.00	10%	3,450.00	-	3,450.00	1.00
Matress fome	903	12,042.00	15,400.00	27,442.00	10%	8,293.60	2,744.20	11,037.80	16,404.20
Breif case	904	10,775.00		10,775.00	10%	9,125.50	1,077.50	10,203.00	572.00
Jute mate	905	25,048.02	36,381.50	61,429.52	10%	25,047.02	3,638.15	28,685.17	32,744.35
Fax Set	906	46,700.00		46,700.00	10%	46,699.00	-	46,699.00	1.00
Telephone Set	907	45,026.00		45,026.00	10%	45,025.00	-	45,025.00	1.00
Mobile set	908	22,340.00		22,340.00	10%	21,904.00	435.00	22,339.00	1.00
Gass Light (Hajak)	909	33,230.00		33,230.00	10%	33,229.00	-	33,229.00	1.00
Modem	909(A)	2,686.00		2,686.00	10%	1,881.40	268.60	2,150.00	536.00
Anergy Meter	909(B)	175,250.00		175,250.00	10%	115,015.00	17,525.00	132,540.00	42,710.00
Rain Cort	910	800.00	3,891.00	4,691.00	10%	799.00	389.10	1,188.10	3,502.90
Scanning Machine	911	9,180.00		9,180.00	10%	4,590.00	918.00	5,508.00	3,672.00
Total		761,029.88	86,504.50	847,534.38		645,337.33	36,980.09	682,317.42	165,216.96



Pabna Sugar Mills Limited

Dashuria, Pabna.

Notes to the Financial Statements for the year ended 30th June, 2019.

1.00 Organization Background :

1.01 Legal form of the Enterprise :

Pabna Sugar Mills Ltd. has been incorporated in Bangladesh as a Public Limited Company, under the Companies Act, 1913 (Now Companies Act, 1994).

1.02 Nature of Business Activities :

The principal activities of the company are manufacturing and sales of sugar & molasses from sugar cane locally purchased and produced in mills. Both sugar and molasses are sold in the local market.

2.00 Basis of Preparation of Financial Statement :

2.01 Basis of Measurement :

These financial statement have been prepared on going concern basis under historical cost convention in accordance with Bangladesh Financial Reporting Standards (BFRS)

2.02 Presentation and Functional Currency :

These financial Statement are presented in Bangladesh Taka (BDT) which is also the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest Taka.

2.03 Going Concern :

The Corporation has adequate resources to continue in operation for the foreseeable future and for this reason the management continue to adopt going concern basis in preparing the accounts.

3.00 Significant Accounting Policies :

3.01 Convention :

The accounting and reporting policies of the mills conform to the Generally Accepted Accounting Principles (GAAP). The mill carries its assets and liabilities on historical cost basis and follows the accrual method of accounting under integrated accounting system except where noted otherwise.

3.02 Property, Plant and Equipment :

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, If any according to BAS 16; Property Plant and Equipment. The cost of property, plant and equipment comprises its purchase price, import duties and non-refundable taxes, after deducting trade discount and rebates, and any cost directly attributable to bringing the asset to the location and conditio necessary for it to be capable of operating in the intended manner. Subsequent costs are included in the asset's carrying amount or recognized as a separate assets, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably.



3.03 Depreciation :

Depreciation on Property, plant and equipment is straight line basis over the estimate useful life of the assets at the following rates :

Building & Other Construction	2.5% to 25%
Plant & Machinery	5% to 20%
Equipment & Loose Tools	15%
Furniture & Fixture	6% to 10%
Transport & Vehicles	25%
Sundry Assets	6% to 10%

Depreciation on addition to fixed assets is charged for full year irrespective of the dates of acquisition and commission.

3.04 Inventories :

Inventories are valued in accordance with Bangladesh accounting standard -2: Inventories i.e. at cost or estimated net realizable value whichever is lower. The cost of inventories includes expenditure for acquiring the inventories and bringing them to their existing location and condition. Net realizable value is estimated upon selling price in the ordinary course of business less estimated cost of completion of considering the selling. When the inventories are used, the carrying amount of these inventories are recognized in the year in which the related revenue is recoanized.

a) Stock of stores & spares has been valued at weighted average cost price.

b) Store in transit :

Store in transit has been valued at cost price.

c) Work-in-process:

The value of work-in-process has been calculated at proportionate cost price.

d) Finished Products :

The valuation of finished products (sugar & molasses) has been made at realizable value being lower of cost.

3.05 Financial Instruments :

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

3.5.1 Financial Assets :

The Corporation initially recognizes receivables and deposits on the date that they are originated. All other financial assets are recognized initially on the date at which the Corporation becomes a party to the contractual provisions of the transaction.



The Corporation derecognises a financial asset when the contractual rights or probabilities of receiving the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred.

Financial asset includes trade receivables, advances, deposits & pre-payments, cash and cash equivalents.

(a) Trade Receivables :

Accounts receivables are created at original invoice amount less any provision for bad and doubtful debts. Provisions are made where there is evidence of a risk of non payment, taking into account ageing, previous experience and general economic conditions. Where accounts receivables are determined to be uncollectible it is written off firstly against any provision available and then to the profit and loss account. Subsequent recoveries of the amounts previously provided for are credited to the profit and loss account.

(b) Advance, Deposits and Pre-Payments :

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit & loss account.

(c) Cash and Cash Equivalents :

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash in hand and bank balances represents cash and cash equivalents considering the IAS 1 "Presentation of Financial Statements" and IAS 7 "Statement of Cash Flow" which provide that cash and cash equivalents are readily convertible to known amounts of cash and are subject to an insignificant risks of changes in value and are not restricted as to use.

3.5.2 Financial Liability :

The Corporation initially recognizes debt securities issued and subordinated liabilities on the date that they are originated. All other financial liabilities are recognized initially on the transaction date as the Corporation becomes a party to the contractual provision of the liability.

The Corporation derecognises a financial liability when its contractual obligations are discharged or cancelled or expired.

Financial liabilities include loans and borrowing, financial lease obligation, accounts payables and other payables.

(a) Loans and Borrowings :

Principal amounts of the loans and borrowings are stated at their amortized amount. Borrowings repayable after twelve months from the date of statement of financial position are classified as non-current liabilities where as the portion of borrowings repayable within twelve months from the date of statement of financial position, unpaid interest and other charges are classified as current liabilities.



(b) Payables :

The Corporation recognizes a financial liability when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.

3.06 Employees Benefit :

Gratuity, Provident Fund and Group Insurance are provided as per practice of BSFIC.

3.07 Service and Support from BSFIC :

The mill receives some administrative and other services from BSFIC in those areas where common services can efficiently be provided by BSFIC. These include internal auditing, administrative and technical support arrangement of finance, supplies, this is procurement for foreign material and spares etc.

3.08 Components of Financial Statements :

1. Statement of Financial Position as on 30th June, 2019.
2. Statement of Profit or Loss and Other Comprehensive Income for the year ended 30th June, 2019.
3. Statement of Changes in Equity for the year ended 30th June, 2019.
4. Statement of Cash Flows.
5. Accounting Policies and Explanatory notes to the Accounts.

3.09 Revenue Recognition :

Revenue is measured at the fair value of the consideration received or receivable, and represents amounts receivable for goods supplied or service rendered, stated net of returns and value added taxes. The company recognises revenue when the amount of discounts, revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met as per BAS-18; revenue.

3.10 Liabilities and Basis of their Valuation :**3.10.1 Liabilities for Expenses and Finance :**

Liabilities are recognized for amounts to be paid in future for goods and services received, whether or not billed by the supplier.

3.10.2 Provisions :

The preparation of financial statements in conformity with BAS-37 "Provisions, Contingent Liabilities and Current Assets" requires management to make estimates and assumption that affect the reported amounts of revenues and expenses, assets and liabilities and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

In accordance with the guidelines as prescribed by BAS-37 provisions were recognised in the following situations:



- (a) When the Corporation has present obligation as a result of past event;
- (b) When it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- (c) Reliable estimates can be made of the amount of the obligation.

The provisions in the balance sheet have been made at an appropriate level with regard to an adequate provision for risk and uncertainties. An amount recorded as a provision represents the best estimate of probable expenditure required to fulfill the current obligation on the balance sheet date.

3.11 Borrowing Cost :

Borrowing costs are recognized as expenses in the period in which they are incurred unless capitalization of such is allowed under IAS 23: Borrowing costs.

3.12 Finance Expense :

Finance expense comprises interest expense on long term loan, short term loan, and bank commission and charge, etc. All such costs are recognized in the profit and loss account except those are capitalized in accordance with Bas -23: Borrowing costs.

3.13 Income Tax Expenses :

The tax expense for the period comprises current tax. Tax is recognized in the income statement, except to the extent that it relates to items recognised other comprehensive income or directly in equity. In this case, the tax is recognised in other comprehensive income or directly in equity, respectively.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

3.14 Statement of Compliance :

The financial statements have been prepared in compliance with requirements of the terms of reference supplied by **Pabna Sugar Mills Limited, Dashuria, Pabna.**

3.15 Reporting period :

This report covers comments for the period from 01st July, 2018 to 30th June, 2019.



SL#	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018

2.00 Fixed Assets Less Accumulated Depreciation : Tk. 81,571,912.00

Details of above are given below :

Opening Balance		1,101,429,028	1,088,141,272
Add: Addition during the year		9,938,823	13,287,756
		1,111,367,852	1,101,429,028
Less: Accumulated depreciation		1,029,795,940	1,020,616,170
Total		81,571,912	80,812,858

3.00 Capital Work in Progress : Tk. 1,672,700.00

Feasibility test for raw sugar

	1,672,700	1,672,700
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4.00 Stock and Stores : Tk. 313,702,521.00

Details of above are given below :

Store and spares	4.01	39,156,722	48,361,621
Store in transit	4.02	-	575,436
Work in process	4.03	775,260	699,235
Finished goods	4.04	269,344,781	270,573,099
Non judicial stamp		16,800	554,300
Fertilizer and insecticides	4.05	4,408,958	10,233,475
Total		313,702,521	330,997,166

4.01 Store and Spares : Tk. 39,156,722.00

Details of above are given below :

Construction Materials		104,671	80,792
Iron Materials		1,319,366	655,894
Pipes, Tubes & Fittings		10,703,278	16,151,203
Refractories		272,919	349,413
Fuel & Lubricants		1,619,435	1,203,133
Production Materials & Chemicals		1,050,660	891,907
Paints & Burnish		36,191	60,652
General Hardware		485,796	402,260
Loose Tools		549,012	265,512
Domestic Equipments		56,322	64,884
Furniture		7,500	-
Cords, Ropes & Chains		50,386	38,356
Packing Gasket		241,367	13,834
Chemicals & Laboratory Appliances		233,300	206,741
Medical Suppliers		19,726	23,605
Printing & Stationery		627,879	570,550
Mechanical Spare Parts		12,487,692	10,280,873
Electrical Spare Parts		3,072,021	2,446,152
Office Equipment		5,238	5,582
Miscellaneous	4.1.1	1,922,640	1,364,923
Transport & Vehicle Spares		4,291,323	3,385,355
Fertilizer & Agro Equipment		-	9,900,000
Total		39,156,722	48,361,621



4.1.1 Miscellaneous : Tk. 1,922,640.00

Details of above are given below :

1 Kg Sugar Poli Bag	-	834,000
kg Sugar Poli Bag	-	197,658
Polatine	30,400	-
Stain Craft	13,553	-
Vortik Mearin (4.00M.M)	34,124	10,133
P P Bag	1,060,744	-
Acipiline	7,911	-
Faroloyed	7,992	28,864
Fire Bucket	9,000	-
Special Electrode	612,064	75,060
Especial Quality Bronex	-	85,715
Magna(405)	18,030	18,030
Brush Welding Rod	19,575	11,065
Glass Putting	-	5,600
Commode	13,351	-
Hose Pipe	37,000	-
Cotton Weast	26,514	-
Jhute	-	9,914
Others	32,382	88,884
Total	1,922,640	1,364,923

4.1.2 Store in Transit : Tk. Nil.

Details of above are given below :

Sl. #	CT-No.	Date	Details		
3	2738	19.09.2016	Stainless steel tube	-	515,398
4	2739	18.10.2016	Stainless steel tube	-	12,767
6	2447	29.08.2017	Import sugar	-	47,271
Total :				-	575,436

4.1.3 Work in process : Tk. 775,260.00

Details of above are given below :

Raw Materials 100%	197,804,323	159,292,232
Salary & wages (Seasonal) 100%	34,246,539	20,140,484
	232,050,862	179,432,716
Fuel & Power (75%)	2,622,658	1,840,335
Oil & Lubricant (75%)	9,342,640	9,048,053
Repairs & Maintenance (75%)	11,782,355	15,182,218
Cost of production/ Factory cost	255,798,515	205,503,321
Total Production of Sugar 3081.75 Metric Ton		
Cost Per Matric Ton (255,798,515/3081.75) = 83,004.30 tk.		
Value of work in process (9.34M.Ton x 83,004.30 Tk.)	775,260	699,235

4.1.4 Finished Goods : Tk. 269,344,781.00

Details of above are given below :

Sugar : (4833.778 M.T) x (50,000.00 Tk. Per M.T)	241,688,900	225,214,000
Packet Sugar : (8.83 M.Ton) x (65,000.00 Tk. Per M.T)	573,950	1,773,200
Molassess :		
Steel Tank (2224.92 M.T) x (12,169.00 Tk. Per M.T)	27,075,052	43,551,900
Kacha Pit (0.786 M.T) x (8,752.00 Tk. Per M.T)	6,879	33,999
Total	269,344,781	270,573,099



4.05 Fertilizer and Insecticides : Tk. 4,408,958.00

Details of above are given below :

Fertilizer	2,078,493	8,194,044
Insecticides	2,330,465	2,039,431
Total	4,408,958	10,233,475

Details show in Schedule -B (Page no. 55)

5.00 Sugar Stock in Head Office : Tk. 851,500.00

13100 Kg X 65	851,500	6,500
	851,500	6,500

6.00 Inter Project Current A/c : Tk. 22,161,111.00

Details of above are given below :

Carew and Co. (Bangladesh) Ltd (Reconciled)	67,026	-
Natore Sugar Mills Ltd. (Reconciled)	1,068,342	664,161
Shaympur Sugar Mills Ltd.	5,472,482	4,894,464
Setabgonj Sugar Mills Ltd. (Reconciled)	1,135,157	887,450
Thakurgaon Sugar Mills Ltd. (Reconciled)	683,929	642,871
Faridpur Sugar Mills Ltd. (Reconciled)	2,533,852	1,433,852
Panchagar Sugar Mills Ltd. (Reconciled)	1,869,065	1,385,143
Zill Bangla Sugar Mills Ltd. (Reconciled)	547,445	540,845
BSFIC Shipping Office, Chittagong	29,126	29,126
Rajshahi Sugar Mills Ltd. (Reconciled)	879,592	-
Kushtia Sugar Mills Ltd. (Reconciled)	466,840	-
Mubarakgonj Sugar Mills Ltd. (Reconciled)	1,014,340	-
Renwek Jajneswar & Co	6,393,914	-
Total	22,161,111	10,477,913

7.00 Loan and Advance : Tk. 97,712,196.00

Details of above are given below :

Advance against Bicycle/Motor Cycle	7.01	487,853	677,895
Advance against Gratuity	7.02	-	450,000
Audit Objection of House Rent	7.03	14,372	14,372
Advance against Agriculture loan	7.04	395,953	980,652
Advance against TA/DA	7.05	73,674	53,912
Advance against Expenses	7.06	1,259,263	1,417,034
Contractor's Current A/c.	7.07	182,634	45,650
Supplier's Current A/cs.	7.08	635,339	308,773
Loan to cane growers		65,126,133	54,425,413
Realizable of Cash Shortage for Excess Payment of Sugar Cane Price	7.09	40,751	73,751
Sugar Cane Shortage	7.10	166,326	167,200
Realizable for Fertilizer & Insecticides Shortage	7.11	6,791	6,791
Advance against Salary	7.12	28,929,237	-
Stamps		1,200	1,800
Realizable for Illegal Payment of cane Purchase (Laxmikunda 'Kha Center')		392,671	392,671
Total		97,712,196	59,015,914



7.01 Advance against Bicycle/Motor Cycle : Tk. 478,853.00

Details of above are given below :

Sl. #	Name	Designation	Date of Origin	Amount (Tk.)	
				30.06.2019	30.06.2018
1	Abdul Aziz	SACDO	2008-09	3,973	3,973
2	A.K.M. Shariful Islam	D.M(Exten.)	2008-09	35,410	35,410
3	Aktaruzzaman	Manager (Ext.)	2017-2018	-	6,085
4	Dipok Kumar Pal	SACDO	30.06.2011	29,666	29,666
5	Motaleb Hosain	SACDO	30.04.2014	3,750	23,262
6	Merina Khatun	SACDO	30.06.2015	26,440	45,952
7	Biman Kasna Ray	DGM(Ext.)	30.06.2016	-	72,425
8	Mofasel Haque	AM(Ext.)	30.06.2015	-	61,030
9	Zillur Rahman	Over Sheer	2008-09	128,877	128,877
10	Momotaz Parvin	AM(Ext.)	2015-16	77,310	101,730
11	Mafizur Rahman	CDA	"	4,255	4,255
12	Asrafuzzaman Uzzal	Turbine Operator	30.06.2011	29,610	41,610
13	Ibrahim Hossain	CDA	02.09.2009	18,285	36,597
14	Nazrul Islam	CDA	10.4.2017	410	2,450
15	Iqubal Hasan	CDA	26.05.2013	580	2,620
16	Rashedul Islam	CDA	20.04.2016	955	955
17	Ahmed Ali	CDA	31.12.2014	42,426	60,738
18	Nazim Uddin	CDA	10.4.17	410	2,450
19	Adam Biswas	CDA	"	410	2,450
20	Abul Basar	CDA	"	410	2,450
21	Sanjit Kumar Bormon	CDA	"	410	2,450
22	Akil Chandra Mahato	CDA	"	410	2,450
23	Deb Kumar Pal	CDA	"	410	2,450
24	Shafiqul Islam Bhuiya	CDA	"	410	2,450
25	Kamrul Islam	CDA	"	-	2,055
26	Rasheduzzaman	CDA	"	491	1,055
27	Monjur Kader	MA(Ext.)	30.9.2018(LPC)	21,345	-
28	Salim Miya	Manager(A/c.)	31.5.2019(LPC)	61,200	-
Total				487,853	677,895

Persons against the SL. no 1, 2, 3, 8, 10 & 15 amounting to Tk. 203,136.00 left the Company long time before but no adjustment/realisation made yet. Immediate action should be taken.



7.12 Advance against Gratuity : Tk. Nil.

Details of above are given below :

Sl. #	Name	Designation	Amount (Tk.)	
			30.06.2019	30.06.2018
1	Hamid Molla	Oilman	-	150,000
2	Manik Mia	Sr. Record Chemist	-	-
3	Nores Kumar Basfor	Sweeper	-	-
4	Abdul Hamid	Security Guard	-	-
5	Seaim Uddin	Turbine Foreman	-	-
6	Mozzamel Haque	Lab Analyst	-	-
7	Abdul Khalek	Security Guard	-	-
8	Dulal Noniya	disel Driver	-	300,000
Total			-	450,000

7.13 Audit Objection of House Rent : Tk. 14,372.00

Sl. #	Name	Designation	Amount (Tk.)	
			30.06.2019	30.06.2018
1	Aminul Haque Buiya	Seas.Purchase clerk	14,372	14,372

Proper action should be taken immediately.

7.14 Advance against Agriculture Loan : Tk. 395,953.00

Details of above are given below :

Sl. #	Name	Designation	Date of Orgin	Amount (Tk.)	
				30.06.2019	30.06.2018
1	Mominur Rahman	Seasonal Cane clerk	1998-1999	9,393	9,393
2	Shahar Uddin Mondol	SACDO	1998-1999	385,560	385,560
3	Rafiqul Alam Khan (Arzu	CDA	2010-11	-	403,799
4	Moffasel Haque	DM(Ext.)	2017-18	-	14,900
5	Abdus Salam-2	CDA	"	-	120,100
6	Salahuddin	CDA	"	-	45,900
7	Anower Hosen	CDA	"	1,000	1,000
Total				395,953	980,652



7.15 Advance against TA/DA : Tk. 73,674.00

Details of above are given below :

Sl. #	Name	Designation	Date of Origin	Amount (Tk.)	
				30.06.2019	30.06.2018
1	Abdul Motaleb	SACDO	2017-18	-	690
2	Marina Khatun	SACDO	2017-18	-	235
3	Akbar Ali Biswas	Helper	2017-18	-	1,520
4	Jillur Rahaman	S.A.C.E	2008-09	33,781	33,781
5	Kamruzzaman	Driver	9.5.2019 - 24.6.2019	14,300	5,843
6	Mahabubur Rahman	Armatther	2017-18	-	2,500
7	Toslimuzzaman	Driver	2017-18	-	773
8	Abdul Jabber	Driver	2017-18	2,657	2,570
9	Saifuzzaman	CDA	2017-18	-	2,000
10	Obidulla	CDA	2017-18	-	2,000
11	Shokot Ali	CDA	2017-18	-	2,000
12	Asrafuzzaman Uzzal	Turbine Operation	27.06.2019	2,080	-
13	Abdus Salam	MLSS	29.09.2019	2,660	-
14	Ibrahim Hosen	CDA	13.06.2019	5,980	-
15	Rafiqul Islam-1	Driver	05.05.2019	1,886	-
16	Rafiqul Islam-2	Transport Helper	24.02.2019	210	-
17	Sajedul Islam	CIC(Pre)	30.06.2019	30	-
18	Robiul Islam	CDA	23.4.2019-30.6.2019	5,500	-
19	Jahidul Islam	Juni.Clerk	23.04.2019	3,000	-
20	Golger Hosen	Driver	30.06.2019	1,460	-
21	Abdus Salam Sarker	OA	30.06.2019	130	-
	Total			73,674	53,912

Persons against the Sl. no 4 amounting to Tk. 33,781.00 left the Company long time before but no adjustment/realisation made yet. Action should be taken accordingly.

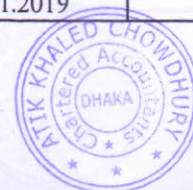


7.16 Advance against Expenses : Tk. 1,259,263.00

Details as under :

Sl. #	Name	Designation	Date of Origin	Amount (Tk.)	
				30.06.2019	30.06.2018
1	Asraful Alom Vuia	D.M(Ext.)	05.12.2018	140,000	127,304
2	Aktaruzzaman	M / D.M(Ext.)	13.06.2019	1,725	56,820
3	Abdul Mannan	SACDO	01.07.2013	1,220	1,220
4	Abdul Aiziz	SACDO	2008-2009	3,150	3,150
5	Jillur Rahaman	SACE	2008-2009	109,070	109,070
6	Kudrat E Kuda	A.M.(Admn)	30.03.2019	66,803	172,175
7	Mustafizur Rahman	DM(Ext.)	30.06.2019	58,233	51,518
8	Miss Momotaj Parvin	DM(Seed)	2017-2018	-	390
9	Marina Khatun	SACDO	01.11.2018	18,735	10,340
10	Shahidulla	D.M(Ext.)	05.05.2019	-	24,675
11	Mofassol Haque	A.M (Ext.)	2017-2018	-	45,884
12	Jamal Uddin	Juni.Officer	12.06.2019	5,855	6,542
13	Sarfarajul Islam	DM(Prod.)	2017-2018	-	795
14	Abul Kalam Azad	MD	21.06.2016	9,000	9,000
15	Ezajul Haque	AM(Machi.)	10.04.2019	20,944	5,501
16	Gones Chandra Das	DM(Prod.)	06.04.2019	1,779	2,500
17	Shafiqur Rahman	DM(Prod.)	2017-2018	-	10
18	Kazi Nazrul Islam	DM(Prod.)	2017-2018	-	437
19	Hironmoy Biswas	DM(A/c.)	2017-2018	-	4,445
20	Shamima Parvin	AM(A/c.)	2017-2018	-	1,421
21	Ruksanara Parvin	Juni.Officer	21.05.2019	6,150	2,854
22	Emdadul Haque	SACDO	30.06.2019	114,013	41,600
23	Ainul Haque	Disel Driver	30.06.2019	1,434	23,120
24	Ataur Rahman	Head Master	12.12.2018	5,223	7,223
25	Akbar Ali Biswas	Cons.helper	2017-2018	10,000	15,000
26	Masud Habib	Clerk com store	22.05.2019	9,232	1,205
27	Mominur Rahman	Seas:Cane Purchase clerk	2009-2010	3,100	3,100
28	Tahidul Islam	Clerk(Admn)	18.05.2019	99,520	315,666
29	Saiful Islam	Security Habilder	2017-2018	837	837
30	Asadur Rahman	AAO	2017-2018	-	1,790
31	Abul Hosen	Boiler Forman	21.04.2019	2,193	521
32	Abdur Razzak	Supervizer (Civil)	30.04.2019	47,426	5,400
33	Monzurul Haque	LDA Typist	28.05.2015	210,197	210,197
34	Golum Rabbani	OA(Cane)	31.05.2019	273	167
35	Masadur Rahman	Macanical (Mill house)	2017-2018	530	530
36	Abdus Salam	MLSS(A/c.)	2017-2018	-	1,000
37	Abdul Jabber	Driver	2017-2018	9,587	14,395
38	Habibur Rahman	Mowazim	20.08.2018	200	1,700
39	Hasanur Rahman	CIC	27.06.2019	479	450
40	Julfiker Ali	CIC	20.12.2018	227	12
41	Mozaffor Hosen	CIC	31.03.2019	495	474
42	Kamrul Islam	CDA	2017-2018	5,925	5,925
43	Moniruzzaman	CDA/CIC	20.12.2018	479	450
44	Abu Hena Mostafa	CDA	20.12.2018	471	458
45	Ibrahim Hosen	CDA		-	50,458
46	Nur Mohammad Kutubul	CDA	26.01.2019	479	458

Contd. P/2



47	Ahasan Habib	CDA	20.12.2018	479	466
48	Rafiqul Islam-1	CDA/SACDO	30.06.2019	-	5,960
49	Shamim Khandkar	CDA	20.12.2018	495	490
50	Ahmed Ali	CDA	20.12.2018	495	482
51	Saiful Islam	CDA	12.02.2019	2,503	490
52	Masud Miya	CDA	30.06.2019	503	491
53	Jahidul Islam	CDA	31.03.2019	503	491
54	Alamgir Hosen	CDA	31.03.2019	503	491
55	Kamal Hosen	CDA	31.03.2019	503	482
56	Mahamudul Rahat Iraz	CDA	31.03.2019	503	491
57	Babor Ali	Tarbbine Forman	30.06.2019	538	91
58	Abdulla Al Baki	CDA	30.06.2019	511	445
59	Saifuzzaman	CDA	24.01.2019	503	490
60	Shafiqul Islam	CDA	31.03.2019	982	233
61	Rafiqul Alom Khan Arju	CDA	31.03.2019	503	491
62	Taijul Islam	CDA	31.03.2019	502	120
63	Abul Kalam Azad	CDA	2017-2018	466	466
64	Sajedul Islam	CDA	26.05.2019	503	482
65	Asraful Islam	CDA	2017-2018	-	482
66	Abdul Alim	Security Habilder	2017-2018	-	346
67	Abdur Razzak	Macanical (Mill house)	2017-2018	-	294
68	Joinal Abedin	CIC	2017-2018	-	236
69	Didarul Islam	Macanical (Boiling)	2017-2018	-	30
70	Anower Hosen	Forman (Mill house)	2017-2018	-	334
71	Kamruzzaman	Driver	2017-2018	-	800
72	Taijul Islam	Waybridge Macha.(Milhouse)	30.12.2018	972	662
73	Abdul Mannan	Macanical (Boiling)	2017-2018	-	1,600
74	AKM Riyajul Islam	CDA	23.01.2019	471	458
75	Shaidul Islam	CDA	2017-2018	-	458
76	Anower Hosen	CDA	31.03.2019	503	490
77	Fazlul Haque	CDA	30.06.2019	455	491
78	Monsur Ali	CDA	31.03.2019	503	491
79	Sultan Hosen	Boiler Atten.	31.01.2019	1,000	2,440
80	Abdul Mannan	Workshop helper	25.02.2019	77,500	30,000
81	Mosarrof Hosen	Compunder Medical	06.05.2019	6,649	1,772
82	Kamruzzaman	Workshop helper	31.01.2019	15,801	18,301
83	Sadrul Islam	Tailor Helper Transport	2017-2018	-	750
84	Anower Hosen	Forman (Workshop)	23.01.2019	3,150	1,000
85	Mostak Ahmmmed	Security Habilder	2017-2018	-	96
86	Abu Taher Talukder	Forman(Ele.)	4165	3,009	4,165
87	Tajul Islam	DM(Transport)	09.05.2019	25,527	-
88	Tula Miya	Sub Asstant Enggi.	30.06.2019	90	-
89	Monjur Kader	MA(Ext)	19.06.2019	14,000	-
90	Solayman Kabir	Sub.Ass.Eng.(Civil)	08.05.2019	5,689	-
91	Abdus Samad	DGM (Seed)	23.06.2019	39,095	-
92	Laila Arjuman Ara Banu		22.05.2019	2,180	-
93	Golum Kabir	DM(Prod.)	09.03.2019	2,142	-
94	Abdul Motalib	SACDO	10.12.2018	2,777	-
95	Abdul Awal	Security officer	08.05.2019	5,659	-
96	Shahajan Ali	AM(A/c.)	07.04.2019	60	-

Contd. P/3



97	Anisur Rahaman	DM(Perso)	30.06.2019	1,440	-
98	Lutfor Rahman	Charge Store Keeper	30.06.2019	1,628	-
99	Golzar Hosen	Driver	02.08.2018	75	-
100	Samsujjoha	Pess Immam	23.05.2019	564	-
101	Shariful Islam	Computer Operator	23.04.2019	800	-
102	Anowerul Haque	Farmes/Sample Boy	31.10.2018	5,414	-
103	Samsul Haque	MLSS(Ele.)	08.10.2018	146	-
104	Milon Kumar Kundu	AA	31.03.2019	2,896	-
105	Janu Mondol	Fairman	27.11.2018	26,000	-
106	Ainul Haque	Carpainter(Workshop)	31.05.2019	2,500	-
107	Azgor Ali	Juni. Tarbi. Oper	30.04.2019	3,500	-
108	Rostom Ali	Seni. Ele	30.04.2019	6,083	-
109	Abdus Salam 2	CDA	31.03.2019	431	-
110	Shahidul Islam	CIC	31.03.2019	479	-
111	Moklesur Rahman	CIC	31.03.2019	479	-
112	Monjur Hosain	CDA	22.05.2019	479	-
113	Robiul Islam	CDA	30.06.2019	20,503	-
114	Safar Ali	CDA	31.03.2019	479	-
115	Motier Rahman	CDA	31.03.2019	479	-
116	Altab Hosen	CDA	31.03.2019	503	-
117	Shajahan Sordar	Secu.Habilder	25.03.2019	368	-
118	Khoir Ali	Machanger(Cane)	30.06.2019	806	-
	Total			1,259,263	1,417,034

Employees against the SL. no 3, 4, 5, 14, 27, 33, 35 & 42 amounting to Tk. 342,192.00 no adjustment/realisation made yet. Action should be taken accordingly.

Contractor's Current A/c. : Tk. 182,634.00

Details of above are given below :

Sl. #	Name	Amount (Tk.)	
		30.06.2019	30.06.2018
1	B Ahamed & Co, Advocate	45,000	45,000
2	K.M Abul Kalam Azad	-	650
3	Pabna Cable Vision	80	-
4	Ayub Khan Khokon	7,000	-
5	Abdur Razzak	29,641	-
6	Kushtia Sugar Mills	10,790	-
7	BITAC	90,123	-
	Total	182,634	45,650

Sl. no 1 amounting to Tk. 45,000.00 should be adjusted / realised as lying long time .



7.08 Supplier's Current A/c. : Tk. 635,339.00

Details of above are given below :

Sl. #	Name	Designation	Date of Origin	Amount (Tk.)	
				30.06.2019	30.06.2018
1	ABC Computer			36,270	-
2	Lindi Bangladesh Ltd.			142,784	154,910
3	Gazi Wares Ltd.			810	810
4	National Tubes Ltd.			-	1,023
5	Chowdhuri Enterprise			2,663	2,663
6	Pabna Oil Co. Ltd.			61,139	-
7	Belal Store			1,537	-
8	Shak Enterprize			2,700	2,700
9	Barger Paints Bangladesh			7,093	-
10	Parul Constation			91,776	-
11	Rancon Autos Ltd.			61,900	-
12	Progoti System			226,667	146,667
	Total			635,339	308,773

SL. no 3, 5 & 8 amounting to Tk. 6,173.00 should be adjusted .

7.09 Realizable of Cash Shortage for Excess Payment of Sugar Cane Price : Tk. 40,751.00

Sl. #	Name	Designation	Date of Origin	Amount (Tk.)	
				30.06.2019	30.06.2018
1	Shahinur Rahman	Godown keeper	2003-04	40,751	73,751

7.10 Sugar Cane Shortage : Tk. 166,326.00

Sl. #	Name	Designation	Date of Origin	Amount (Tk.)	
				30.06.2019	30.06.2018
1	Abdul Aziz	SACDO	31.12.2006	21,434	21,434
2	Mohsin Ali	Sinior. Clerk	1998-1999	-	11,675
3	Mominur Rahman	Seasonal Cane clerk	1998-1999	134,091	134,091
4	Mozibor Rahman	Seasonal Purchase Clerk	30.06.2019	738	-
5	Shamim Hosen	Seasonal Purchase Clerk	30.06.2019	4,804	-
6	Rafiqul Islam	Seasonal Purchase Clerk	30.06.2019	4,805	-
7	Asikur Rahman	Seasonal Purchase Clerk	30.06.2019	454	-
	Total			166,326	167,200

Employees against the SL. No. 1 & 3 amounting to Tk. 155,525.00 left the Company long time before but no adjustment/realisation made yet. Action should be taken accordingly.



Realizable for Fertilizer & Insecticides Shortage : Tk. 6,791.00

Sl. #	Name	Designation	Date of Orgin	Amount (Tk.)	
				30.06.2019	30.06.2018
1	Abdul Aziz	SACDO	2006-2007	4,452	4,452
2	Shahadot Hossan	CDA	30.05.2015	349	349
3	Mafizur Rahman	CDA	30.05.2015	798	798
4	A.N.M Abdul Mannan	SACDO	30.05.2015	592	592
5	Mosharaf Hosain	CDA	30.05.2015	600	600
	Total			6,791	6,791

Employees against the SL. no 1, 2, 3, 4 & 5 amounting to Tk. 6,791.00 left the Company long time before but no adjustment/realisation made yet. Action should be taken accordingly.

Advance against Salary : Tk. 28,929,237.00

Mills House -05

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthl y Tk.3000)	Total
1	Md. Roton Buiya	Macanic	64,000	-	64,000
2	Abdur Razzak	Macanic	69,000	-	69,000
3	Saidur Rahman	Macanic	68,000	-	68,000
4	Ali Neowaz	Macanic	4,000	-	4,000
5	Masudur Rahman	Macanic	4,000	-	4,000
6	Anamul Islam	Feter	64,000	-	64,000
7	Tahajul Islam	Feter	64,000	-	64,000
8	Moktar Hossen	Feter	64,000	-	64,000
9	Masud Rana	Feter	73,000	-	73,000
10	Monirul Islam	Ass. Feter	64,000	-	64,000
11	Anwar Hossen	Helper	64,000	-	64,000
12	Shohidul Islam	Helper	64,000	-	64,000
13	Sandu Mondol	Helper	68,000	-	68,000
14	Nazmul Hoque	Helper	64,000	-	64,000
15	Rubel Prang	Helper	64,000	-	64,000
16	Amirul Islama	Helper	38,000	-	38,000
17	Tota Mia	Sereng	64,000	-	64,000
18	Nobir Uddin	Sereng	64,000	-	64,000
19	Moyazzan Hossen	Sereng	26,330	-	26,330
20	Mannas Ali	Khalasi	-	-	-
21	Ahosan Ali	Khalasi	4,000	-	4,000
22	Abdul Kuddus	Khalasi	86,330	-	86,330
23	Nurul Islam	Khalasi	95,330	-	95,330



24	Abdul Mojid	Khalasi	108,000	-	108,000
25	Mizanur Rahman	Khalasi	64,000	-	64,000
26	Jamal Uddin	Khalasi	64,000	-	64,000
27	Jalal Uddin	Khalasi	64,000	-	64,000
28	Khokon Ali	Khalasi	64,000	-	64,000
29	Kholilur Rahman	Khalasi	64,000	-	64,000
30	Abdur Rahim	Khalasi	120,957	-	120,957
31	Abul Kasem	Khalasi	64,000	-	64,000
32	Sirajul Islam	Khalasi	64,000	-	64,000
33	Torikul Islam	Khalasi	64,000	-	64,000
34	Robiul Islam	Khalasi	64,000	-	64,000
35	Kamruzzaman	Khalasi	35,000	-	35,000
	Sub-Total		2,079,947	-	2,079,947

Workshop House -05

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Nazrul Islam	Tarnar	64,000	-	64,000
2	Shekh Alauddin	Tarnar	64,000	-	64,000
3	Jahidul Islam	Tarnar	4,000	-	4,000
4	Abu Ahmed Noyan	TLR	4,000	-	4,000
5	Shree Dipok Chandra Das	Machinist	80,830	-	80,830
6	Hekmok Ali	Machinist	68,000	-	68,000
7	Anawar Hossen	Machinist	67,000	-	67,000
8	Tajul Islam	Oye. Mac.	79,000	-	79,000
9	Nader Ali	Welder	134,845	-	134,845
10	Azahar Ali	Juni. Welder	68,000	-	68,000
11	Tohidul Islam	Juni. Welder	64,000	-	64,000
12	Golam Mostafa	Feter	69,000	-	69,000
13	Nur Salam	Feter	64,000	-	64,000
14	Saidar Rahman	Feter	64,000	-	64,000
15	Shasmul Alam Babu	Tinsmith	64,000	-	64,000
16	Ashraful Islam	Hammer Man	64,000	-	64,000
17	Ainul Haque	Carpenter	64,000	-	64,000
18	Shahin Uddin	Welder Helper	64,000	-	64,000
19	Ziahul Korim	Welder Helper	69,000	-	69,000
20	Momtaj Uddin Rinku	Welder Helper	81,540	-	81,540
21	Robiul Islam	Wel : Bridge Hel:	68,000	-	68,000
22	Kamruzzaman	Oya: Helper	64,000	-	64,000
23	Abdul Mannan	Owak: Helper	64,000	-	64,000
24	Aslam Hossen	Oya: Helper	76,000	-	76,000
25	Feroz Uddin	Oya: Helper	64,000	-	64,000
26	Shasmul Alam	Oya: Helper	84,000	-	84,000
27	Mojibor Rahman	Oya: Helper	64,000	-	64,000
28	Mizanur Rahman	Oya: Helper	74,000	-	74,000
29	Monirul Islam	Oya: Helper	64,000	-	64,000
30	Asaduzzaman	Oya: Helper	64,000	-	64,000
	Sub-Total		1,987,215	-	1,987,215



Boiling House -06

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Md. Abdul Alim	Macanic	64,000	-	64,000
2	Shamsul Haque	Macanic/ Four	62,000	-	62,000
3	Abdul Mannan	Macanic	75,000	-	75,000
4	Didarul Islam	Macanic	64,000	-	64,000
5	Roshidul Islam	Feter	77,000	-	77,000
6	Robiul Islam	Feter	72,000	-	72,000
7	Monir Hossen	Feter	64,000	-	64,000
8	Shamsul Alam	Feter	64,000	-	64,000
9	Shariful Islam	Assis: Feter	64,000	-	64,000
10	Ashrafuzzaman	Assis: Feter	64,000	-	64,000
11	Mazdar Hossen	Helper	69,000	-	69,000
12	Ripon Ali	Helper	64,000	-	64,000
13	Ariful Islam	Helper	81,000	-	81,000
14	Hassnuzzaman	Helper	4,000	-	4,000
15	Mukul Hossen	Helper	64,000	-	64,000
16	Amirul Islam	Helper	64,000	-	64,000
17	Salim Hossen	Helper	64,000	-	64,000
18	Mosharof Hossen	Helper	64,000	-	64,000
19	Saiz Uddin	Pump Driver	4,000	-	4,000
20	Abdul Hamid Molla	Owel Man	4,000	-	4,000
21	Mojaffor Hossen	Juice Supervisor	-	-	-
	Sub-Total		1,152,000	-	1,152,000

Boiler House -40

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Abul Hossen	Four Man	62,000	-	62,000
2	Sultan Hossen	Accountant	64,000	15,654,666	15,718,666
3	Abul Khalek	Accountant	90,330	-	90,330
4	Gausul Azam	Accountant	64,000	-	64,000
5	Askendar Ali	Macanic	64,000	-	64,000
6	Babul Hossen	Macanic	64,000	-	64,000
7	Abdur Rahim	Macanic	68,000	-	68,000
8	Rofikul Islam 2	Fire Man	64,000	-	64,000
9	Salim Reza	Fire Man	64,000	-	64,000
10	Munsur Ali	Fire Man	64,000	-	64,000
11	Ballal Hossen	Fire Man	64,000	-	64,000
12	Janu Mondol	Fire Man	118,813	-	118,813
13	Siful Islam	Fire Man	64,000	-	64,000
14	Jikrul Basar	Mashon	64,000	-	64,000
15	Helal Uddin	Boy: Helper	81,000	-	81,000
16	Shree Sumen Chohan	Boy: Helper	73,000	-	73,000
17	Atiar Rahman	Fire Cleaner	64,000	-	64,000
18	Hassanuzzaman Ripon	Fire Cleaner	64,000	-	64,000

Contd. P/2



19	Fozlur Rahman	Fire Cleaner	64,000	-	64,000
20	Obayduzzaman	Fire Cleaner	84,000	-	84,000
21	Anawarul Islam	Fire Cleaner	5,000	-	5,000
22	Rafiqul Islam-1	Fire Man	4,000	-	4,000
	Sub-Total		1,418,143	15,654,666	17,072,809

Tarbain -41

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Ariful Islam	Tar: Operation	64,000	-	64,000
2	Sohelur Rahman	Tar: Operation	77,000	-	77,000
3	Ashrafrzzaman(Uzzal)	Tar: Operation	64,000	-	64,000
4	Robiul Islam	Tar: Operation	64,000	-	64,000
5	Azgor Ali	Ju: Ta: Operation	64,000	-	64,000
6	Shohid Hassan	Ju: Ta: Operation	77,000	-	77,000
7	Minhaj Uddin	Ju: Ta: Operation	64,000	-	64,000
8	Taj Uddin	Tar: Helper	64,000	-	64,000
9	Sajedul Haque	Tar: Helper	69,000	-	69,000
10	Abul Kalam Azad	Tar: Helper	64,000	-	64,000
11	Kari Md. Alauddin	Tar: Helper	64,000	-	64,000
12	Babul Alam Babu	Tar: Helper	69,000	-	69,000
13	Alam Badsha	Tar: Helper	64,000	-	64,000
14	Abu Hanif	Tar: Helper	64,000	-	64,000
15	Rotan Prang	Tar: Helper	64,000	-	64,000
16	Abdur Rashid	Tar: Helper	64,000	-	64,000
17	Zakir Hossen	Tar: Helper	64,000	-	64,000
18	Babor Ali	Tar: Oper: /Four	64,000	-	64,000
19	Alam Uddin	Tar: Operation	2,000	-	2,000
20	Amir Uddin	Tar: Operation	4,000	-	4,000
21	Humayan Kobir	Tar: Operation	4,000	-	4,000
	Sub-Total		1,198,000	-	1,198,000

Torit -44

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Md. Rustom Ali	Electronic	64,000	-	64,000
2	Habibur Rahman	Electronic	64,000	-	64,000
3	Azad Hossen	Electronic	64,000	-	64,000
4	Arifur Rahman	In. Machanical	64,000	-	64,000
5	Nannu Mia	Juni: Electronic	64,000	-	64,000
6	Shree Amresh Kumar Paul	Juni: Electronic	84,421	-	84,421
7	AS AM Saifur Rahman	Juni: Electronic	79,827	-	79,827
8	Rakibul Islam	Juni: Electronic	69,000	-	69,000
9	Oyaheduzzaman	Juni: Electronic	72,000	-	72,000
10	Ashraf Hossen	Juni: Electronic	-	-	-
11	Mohsin Ali	Owar Man	95,767	-	95,767
12	Abu Hanif	Ju. Welder	64,000	-	64,000

Contd. P/2



13	Abdul Salam Mondol	SBA	4,000	-	4,000
14	Ismail Sheikh	SBA	64,000	-	64,000
15	Abdur Razzak Gur	SBA	64,000	-	64,000
16	Akhlakur Reza	De. Dri.	-	-	-
17	Dulal Noniya	De. Dri.	4,000	-	4,000
18	Ainul Haque	De. Dri.	85,830	-	85,830
19	Shahin Uddin	De. Dri.	64,000	-	64,000
20	Nurul Haque Purang	De. Dri.	64,000	-	64,000
21	Mahafuzur Rahman	E. Helper	64,000	-	64,000
22	Chomir Ali	E. Helper	64,000	-	64,000
23	Cholim Prang	E. Helper	64,000	-	64,000
24	Rokonuzzaman	E. Helper	64,000	-	64,000
25	Mostafizur Rahman	E. Helper	64,000	-	64,000
26	Arjen Hossen	E. Helper	68,000	-	68,000
27	Selim Hossen	E. Helper	64,000	-	64,000
28	Kobibur Rahman	E. Helper	69,000	-	69,000
29	Abdul Hanna Ali	E. Helper	72,000	-	72,000
	Sub-Total		1,727,845	-	1,727,845

Nirman -46

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Sidur Rahman	Plamber	64,000	-	64,000
2	Shree Mohon. Sutrodhor	Carperter	64,000	-	64,000
3	Abdul Hai	Machine	64,000	-	64,000
4	Akbar Ali Bisshas	Nirman Helper	79,000	-	79,000
5	Ziur Rahman	Nirman Helper	64,000	-	64,000
	Sub-Total		335,000	-	335,000

Poribohon Mojuri Commission -02

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Md. Ainul Haque.	Macanic	64,000	-	64,000
2	Md. Nubur Uddin	Macanic	64,000	-	64,000
3	Md. Abul Kasem	Welder	64,000	-	64,000
4	Abdul Motin	Volkanizar	4,000	-	4,000
5	Abul Kalam Azad	Fiter	66,473	-	66,473
6	Md. Abdul Malek	Fiter	64,000	-	64,000
7	Md. Hasanuzzaman	Fiter	64,000	-	64,000
8	Sirajul Islam	Fiter	64,000	-	64,000
9	Md. Abul Hossen	Tre. Fiter	64,000	-	64,000
10	Masudur Rahman (Sujan)	Tre. Fiter	64,000	-	64,000
11	Md. Sodrul Alam	Tre. Fiter	94,000	-	94,000
12	Md. Sujan Hossen	Ass. Fiter	74,000	-	74,000
13	Md. Rased Mia	Auto. Helper	64,000	-	64,000
14	Rashedul Islam (Nannu)	Helper	78,200	-	78,200
15	Md. Alauddin	Helper	97,012	-	97,012



16	Md. Shafiul Hasan	Helper	81,000	-	81,000
17	Md. Fozlur Rahman	Helper	64,000	-	64,000
18	Md. Abdus Salam	Helper	64,000	-	64,000
19	Md. Shahinuzzaman	Wel. Helper	64,000	-	64,000
20	Jafirul Islam	Ter. Helper	71,000	-	71,000
21	Md. Abdur Rahman	Ter. Helper	93,104	-	93,104
22	Akram Hossen	Ter. Helper	64,000	-	64,000
23	Hasanuzzaman (Biplob)	Ter. Helper	68,000	-	68,000
24	Robiul Auwal	Ter. Helper	71,000	-	71,000
	Sub-Total		1,629,789	-	1,629,789

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Nurul Islam	Se.Juice Supervisor	2,000	1,382,632	1,384,632
2	Abul Hossen	Se.Juice Supervisor	-	-	-
3	Shamsul Alam	Se.Juice Supervisor	2,000	-	2,000
4	Monsur Ali	Se.Juice Salfitation	2,000	-	2,000
5	Moslem Uddin	Se.Juice Salfitation	2,000	-	2,000
6	Hozrot Ali	Se.Juice Salfitation	2,000	-	2,000
7	Mostofa Sheikh	Se. Sentifugal met	2,000	-	2,000
8	Saiad Ali	Se. Lime Salfermet	2,000	-	2,000
9	Mosiur Rahman	Se. Sentifugal met	27,000	-	27,000
10	Shahjahan Ali	Se. Lime Salfermet	2,000	-	2,000
11	Akkas Ali	Se. Lime Salfermet	2,000	-	2,000
12	Jewel Sordar	Se. Lime Salfermet	2,000	-	2,000
13	Ansur Rahman	Se. Lime Salfermet	2,000	-	2,000
14	Abdul Samad	Se. Doormet	2,000	-	2,000
15	Majibur Rahman	Se. Doormet	2,000	-	2,000
16	Nahidul Islam	Se. Doormet	2,000	-	2,000
17	Mohidul Islam	Se. Doormet	2,000	-	2,000
18	Abdul Kader	Se. Evaporetor met	2,000	-	2,000
19	Helal Uddin	Se. Evaporetor met	2,000	-	2,000
20	Kobir Uddin	Se. Juice Panman	2,000	-	2,000
21	Abdul Hannan Khan	Se. Juice Panman	2,000	-	2,000
22	Nurul Islam	Se. Juice Panman	2,000	-	2,000
23	Jalal Uddin	Se. Sent.Operator	2,000	-	2,000
24	Abul Basar	Se. Sent.Operator	2,000	-	2,000
25	Abdul Hannan Sorkar	Se. Sent.Operator	2,000	-	2,000
26	Ataur Rahman -1	Se. Sent.Operator	2,000	-	2,000
27	Abdul Baten	Se. Sent.Operator	2,000	-	2,000
28	Babu Bisshas	Se. Sent.Operator	2,000	-	2,000
29	Robiul Islam-1	Se. Sent.Operator	2,000	-	2,000
30	Abul Hossen	Se. Sent.Operator	2,000	-	2,000
31	Ataur Rahman-2	Se. Sent.Operator	2,000	-	2,000
32	Mahabul Alam	Se. Sent.Operator	2,000	-	2,000
33	Alam Hossen	Se. Sent.Operator	2,000	-	2,000
34	Shree Ratan Kumar Paul	Se. Sent.Operator	2,000	-	2,000
35	Robiul Islam-2	Se. Sent.Operator	12,000	-	12,000



36	Mohidul Islam	Se. Jui.Hitter Atten	7,000	-	7,000
37	Siraj Uddin	Se. Jui.Hitter Attendent	2,000	-	2,000
38	Murad Ali Malitha	Se. Boi.Ho.Recorder	2,000	-	2,000
39	Jahangir Alam	Se. Boi.Ho.Recorder	2,000	-	2,000
40	Suzun Ali	Se. Cristalizar Attendent	2,000	-	2,000
41	Chopol Hossen	Se. Cristalizar Attendent	2,000	-	2,000
42	Al-Amin	Se. Paghmill Attendent	2,000	-	2,000
43	Bipul Hossen	Se. Paghmill Attendent	2,000	-	2,000
44	Gontu Pramanik	Se. Pan Helper	2,000	-	2,000
45	Anowar Hossen	Se. Pan Helper	2,000	-	2,000
46	Owaj Uddin Bisshas	Se. Pan Helper	2,000	-	2,000
47	Lutfur Rahman	Se. Pan Helper	2,000	-	2,000
48	Kamrul Hassan	Se. Pan Helper	2,000	-	2,000
49	Jamal Uddin	Se. Pan Helper	2,000	-	2,000
50	Anamul Haque-1	Se. Pan Helper	2,000	-	2,000
51	Bachu Mia	Se. Lime Salfer Helper	2,000	-	2,000
52	Mahabubur Rahman	Se. Lime Salfer Helper	6,000	-	6,000
53	Minhaj Kha	Se. Lime Salfer Helper	2,000	-	2,000
54	Ali Hossen	Se. Lime Salfer Helper	2,000	-	2,000
55	Munnu Hossen	Se. Lime Salfer Helper	2,000	-	2,000
56	Rasel Babu	Se. Ivaporetor Helper	2,000	-	2,000
57	Thandu Ali	Se. Ivaporetor Helper	2,000	-	2,000
58	Sohanur Rahman (Sohan)	Juice Salfer Helper	2,000	-	2,000
59	Jewel Rana	Juice Salfer Helper	2,000	-	2,000
60	Forid Ali	Se. Door RVF Helper	2,000	-	2,000
61	Riazul Islam	Se. Door RVF Helper	2,000	-	2,000
62	Sumon Hossen	Se. Door RVF Helper	2,000	-	2,000
63	Ikram Hossen Chowdhury	Se. Door RVF Helper	2,000	-	2,000
64	Asadul Islam Thantu	Se. Pan Helper	6,000	-	6,000
65	Amdadul Haque	Se. Pan Helper	2,000	-	2,000
66	Amdadul Haque-2	Se. Pan Helper	2,000	-	2,000
67	Nasim Uddin-1	Se. Pan Helper	2,000	-	2,000
68	Humayan Kabir	Se. Pan Helper	2,000	-	2,000
69	Mizanur Rahman(Mizan)	Se. Megma Helper	2,000	-	2,000
70	Anarul Islam	Se. Megma Helper	2,000	-	2,000
71	Abdul Bari Sordar	Se. Megma Helper	2,000	-	2,000
72	Ariful Islam Arif	Se. Megma Helper	2,000	-	2,000
73	Akhtaruzzaman	Se. Megma Helper	2,000	-	2,000
74	Jewel Hassan	Se. Melting Tank Hel.	2,000	-	2,000
75	Mahmudul Hasan	Se. Melting Tank Hel.	2,000	-	2,000
76	Abdul Aziz	Se. Melting Tank Hel.	5,000	-	5,000
77	Ansarul Haque	Se. Sugar Hoper Hel.	2,000	-	2,000
78	Foridul Islam	Se. Sug.Bag Wap. Hel.	2,000	-	2,000
79	Khalilur Rahman	Se. Sug.Bag Wap. Hel.	2,000	-	2,000
80	Mostafa Kamal	Se. Sug.Bag Mar. Hel.	2,000	-	2,000
81	Jalal Uddin	Se. Sug.Bag Mar. Hel.	2,000	-	2,000
82	Abdul Baten Ripon	Se. Sug.Bag Mar. Hel.	2,000	-	2,000
83	Aslam Uddin	Se. Juice Hitter Clean.	2,000	-	2,000
84	Ruhul Amin	Se. Juice Hitter Clean.	2,000	-	2,000
85	Shahnuzzaman(Rizbi)	Se. Juice Hitter Clean.	2,000	-	2,000
	Sub-Total		219,000	1,382,632	1,601,632



Camestry Lab -06

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Abdul Al Hadi	Se. Lab Assistant	2,000	-	2,000
2	Md. Aslam Uddin	Se. Lab Assistant	2,000	-	2,000
3	Md. Shofikul Islam	Se. Lab Assistant	2,000	-	2,000
4	Md. Mizanur Rahman	Se. Sample Boy	2,000	-	2,000
5	Md. Nasim Uddin-2	Se. Sample Boy	2,000	-	2,000
6	Md. Mamun Hossen	Se. Sample Boy	2,000	-	2,000
Sub-Total			12,000	-	12,000

Workshop -05

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Md. Monsur Ali	Se. TLR	2,000	-	2,000
2	Md. Faruq Hossen	Se. TLR	2,000	-	2,000
Sub-Total			4,000	-	4,000

Mills House -05

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Tohidul Islam	Se. Welman	6,000	-	6,000
2	Nur Mohmmad	Se. Welman	2,000	-	2,000
3	Giash Uddin	Se. Welman	2,000	-	2,000
4	Bulbul Ahmed	Se. Pump Driver	2,000	-	2,000
5	Anik Hasan	Se. Pump Driver	2,000	-	2,000
6	Sabuz Hossen	Se. Mill House Cleaner	11,000	-	11,000
7	Md. Shidul Islam	Se. Mill House Cleaner	2,000	-	2,000
8	Abu Hena Selim Reza	Se. Mill House Cleaner	2,000	-	2,000
Sub-Total			29,000	-	29,000

Boiling -06

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Sirajul Islam	Se. Welman	2,000	-	2,000
2	Bashir Ahmed	Se. Welman	2,000	-	2,000
3	Siddikur Rahman	Se. Pump Driver	2,000	-	2,000
4	Rokibul Islam	Se. Pump Driver	2,000	-	2,000
5	Ala-Uddin	Se. Pump Driver	2,000	-	2,000
6	Saban Ali	Se. Pump Driver	2,000	-	2,000
7	Milon Hossen	Se. Pump Driver	2,000	-	2,000
8	Amzad Hossen	Se. Pump Driver	2,000	-	2,000
9	Robikul Islam Sojib	Se. Pump Driver	2,000	-	2,000



10	Suruz Prang	Se. Pump Driver	2,000	-	2,000
11	Idris Ali	Se. Pump Driver	2,000	-	2,000
12	Soptom Kumar Shil	Se. Pump Driver	2,000	-	2,000
13	Al Shahriar Pias	Se. Pump Driver	2,000	-	2,000
14	Mithu Hossen	Se. Pump Driver	2,000	-	2,000
15	Mostafizur Rahman	Se. Pump Driver	2,000	-	2,000
16	Alam Sordar	Se. Pump Driver	2,000	-	2,000
17	Akmal Hossen	Se. Pump Driver	2,000	-	2,000
18	Rowson Masud Rana	Se. Pump Driver	2,000	-	2,000
	Sub-Total		36,000	-	36,000

Torit -44

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Abdul Alim	Se. Kein Feed T. Op.	2,000	-	2,000
2	Billal Hossen	Se. Kein Feed T. Op.	2,000	-	2,000
3	Jahidul Islam	Se. Ken Carrier Op.	2,000	-	2,000
4	Anwar Hossen	Se. Chainman	7,000	-	7,000
5	Shamsur Rahman	Se. Chainman	11,000	-	11,000
	Sub-Total		24,000	-	24,000

Boiler 40

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Ashraf Uddin	Se. IDFD Fan Assi	2,000	-	2,000
2	Rejaul Karim	Se. IDFD Fan Assi	2,000	-	2,000
3	Polash Hossen	Se. IDFD Fan Assi	2,000	-	2,000
4	Habibur Rahman	Se. Waterman	2,000	-	2,000
5	Rafukul Islam	Se. Waterman	7,000	-	7,000
6	Arifur Rahman	Se. Waterman	2,000	-	2,000
7	Kamal Uddin	Se. Waterman	7,000	-	7,000
8	Al- Amin	Se. Pump Driver	2,000	-	2,000
9	Shamsul Alam	Se. Pump Driver	2,000	-	2,000
10	Baru Prang	Se. Pump Driver	2,000	-	2,000
11	Delowar Hossen	Se. Bagas Carrier Att.	2,000	-	2,000
12	Sanallah	Se. Bagas Carrier Att.	2,000	-	2,000
13	Mizinur Rahman	Se. Farnes Cleaner Hel.	2,000	-	2,000
14	Ranu Khandakar	Se. Farnes Cleaner Hel.	2,000	-	2,000
	Sub-Total		38,000	-	38,000

Poribahan -02

Sl. #	Name	Designation	Advance Pament	Adv. Pay. to Same Person(Monthly Tk.3000)	Total
1	Jahidul Islam Jadu	Volkanizer	2,000	-	2,000
	Sub-Total		2,000	-	2,000
	Total		11,891,939	17,037,298	28,929,237



8.00 Deposits and Prepayment : Tk. 1,637,763.00

Details of above are given below :

Sl. #	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018
1	BOC Bangladesh Ltd.	96,000	96,000
2	Pre-Paid Insurance	997,763	412,633
3	Pre-Paid Vat for Molasses	-	3,752
4	Pabna Polli Bidyut Samity	531,000	531,000
5	Bank Guarantee	13,000	13,000
	Total	1,637,763	1,056,385

9.00 Cash & Cash Equivalents : Tk. 26,726,642.00

Details of above are given below :

Sl. #	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018
A	Cash in Hand	81,769	21,570
B	<u>Cash at Bank :</u>		
1	Janata Bank CD-1588 Ishurdi Branch	1,053,897	8,411
2	Janata Bank STD-25 Ishurdi Branch	708,992	478,377
3	Janata Bank STD-785 Dhaka Corporate	836,124	811,713
4	Janata Bank STD-32 Ishurdi Branch	20,277,316	1,788,909
5	Rupali Bank CD-1644	3,685,948	3,520,066
6	Rupali Bank Walet	82,596	792
	Total	26,726,642	6,629,839

10.00 ADP Loan : Tk. 178,015,000.00

Details of above are given below :

Opening balance	178,015,000	178,015,000
Add: Addition during the year	-	-
	<u>178,015,000</u>	<u>178,015,000</u>
Less: Adjustment during the year	-	-
Closing Balance	<u>178,015,000</u>	<u>178,015,000</u>

11.00 Pakistani Loan : Tk. 520,764,138.00

Details of above are given below :

Opening balance	516,141,971	503,199,904
Add: Addition during the year (Fluctuation)	4,622,167	12,942,067
	<u>520,764,138</u>	<u>516,141,971</u>
Less: Adjustment during the year	-	-
Closing Balance	<u>520,764,138</u>	<u>516,141,971</u>

This loan was taken in the year 1992 under supplier credit for setting up the sugar plant with a capacity for 1,500 M.Tons cane crushing per day.



12.00 Cash Credit (Block A/c.) : Tk. 19,271,519.00

Details of above are given below :

Opening balance	17,901,951	16,023,430
Add: Interest and penal interest accrued during the year	1,727,568	1,878,521
	19,629,519	17,901,951
Less: Payment /adjustments during the year	358,000	-
Closing Balance	19,271,519	17,901,951

This loan was taken from Janata Bank Limited, Dilkusha Corporate Branch which has become classified and kept in block account.

13.00 Interest on Pakistani Loan :

148,274,368 **136,635,484**

This represent the amount of interest @ 2% per annum.

14.00 Penal Interest on Pakistani Loan :

857,009,110 **825,411,336**

This represent interest at 1% above USD LIBOR rate considering six months average.

15.00 Provision for interest on ADP Loan : Tk. 278,659,500.00

Details of above are given below :

Opening balance	278,758,750	185,506,068
Add: Interest for the year	8,900,750	93,252,682
	287,659,500	278,758,750
Less: Adjustment during the year	-	-
Closing Balance	287,659,500	278,758,750

16.00 Sundry Creditors : Tk. 176,582,390.00

Details of above are given below :

Sl. #	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018
1	Sundry Creditors (N-16.01)	45,015,625	51,069,892
2	Salary, Wages & Others clearing (N-16.02)	59,631,872	8,524,777
3	Liabilities for Cess (N-16.03)	4,877,847	3,773,488
4	Security Deposit Contractors (N-16.04)	559,583	691,068
5	Staff Security Deposit (N-16.05)	80,001	80,001
6	Liabilities for Providend Fund	58,523,168	33,166,799
7	Liabilities for Other Finance (N-16.06)	1,850,241	2,055,615
	Total	170,538,336	99,361,640



16.01 Sundry Creditors : Tk. 45,015,625.00

Details of above are given below :

Sl. #	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018
1	PBSM Officer's Club	1,065	-
2	General Club	119,201	100,921
3	Cane Price Payable	120,771	33,779
4	PBSM Officer's Association	187,570	230,747
5	Liabilities for Goods Supply (N-16.01.01)	3,719,648	7,064,913
6	Revenue Stamp	26,370	4,560
7	Liabilities for Payment of Cane Price"Loxmikunda Kha"	30,287	30,287
8	Liabilities for Expenses (N-16.01.02)	36,109,738	40,316,079
9	Audit Objection (N-16.01.03)	4,413,535	3,277,380
10	Liabilities for Excess Realization of Loan	-	11,226
11	Mosque Fund	139,690	-
12	Sale of Sugar	147,750	-
	Total	45,015,625	51,069,892

16.01.01 Liabilities for Goods Supply : Tk. 3,719,648.00

Details of above are given below :

Sl. #	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018
1	Santa Engineering	448	448
2	Azad Ruber	1,720	1,720
3	Bitac	208,385	61,100
4	Nobi Traders	64,226	32,400
5	Nokon Ltd.	340,179	129,000
6	Renwick Jajneswer & Co.	-	4,675,945
7	Akmol Hossain	6,526	5,380
8	Hmills Machinery	101,600	101,600
9	Monir Uddin Shaik	15,900	15,900
10	H R Traders	-	139,860
11	Konka Art Press	-	18,500
12	ACI Formulation Ltd.	2,808,097	500,000
13	Islam Battery	-	76,120
14	Rangs Motors Ltd.	-	1,279,000
15	Hossain Enterprize	27,940	27,940
16	Babul Lims Manu.	124,028	-
17	Bismillah Scientific	3,100	-
18	Abdul Jabbar Driver	9,648	-
19	Golger Hosen Driver	7,851	-
	Total	3,719,648	7,064,913



16.01.02 Liabilities for Expenses : Tk. 33,969,533.00

Details of above are given below :

Sl. #	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018
1	Sugar Marking Fees	181,000	181,000
2	Turnover Tax	967,269	548,668
3	Audit fees	160,000	160,000
4	RDF	-	268,143
5	Suppliers Credit	32,924,690	29,627,840
6	Contractor Credit	1,447,653	-
7	Salary Adj	-	9,147,628
8	Detrashing,crop Adv:pest cont ,Exp: Adv:seed bill	-	382,801
9	Expec.Adv.Adv.Agri.Loan,crop Adv.	429,126	-
	Total	36,109,738	40,316,079

Suppliers Credit

Sl. #	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018
1	Khan Brothers	1,733,113	1,645,188
2	Nokon Ltd.	-	1,046,139
3	Sonali Flowers Ltd.	384,079	384,079
4	ACI Ltd.	164,300	78,097
5	Parul Constraction	-	449,644
6	Barger Paints (BD) Ltd.	-	518
7	Tasin Enterprise	101,210	101,210
8	Hoque Printing & Packing	194,849	194,849
9	Usha Chemical Ltd.	-	1,473,461
10	Corona Service Ltd.	500,000	980,086
11	United Scales	236,939	236,939
12	Immam Enterprise	195,473	100,000
13	Jamuna Fertilizer	9,800,000	6,300,000
14	TSP Complex	17,820,000	16,000,000
15	United Agro Equipment	336,372	637,629
16	Janata Cycle Store	57,263	-
17	Belal Store	1,537	-
18	Janata Hardwere	23,436	-
19	Conect Distubtion	20,971	-
20	Bangle Sintic Co.	90,675	-
21	Unik Bearing & Machinery	600,000	-
22	Moyazzam Rabar & Plastic	276,374	-
23	BITAC , Bogura	164,356	-
24	Rafat Traders	92,178	-
25	Raingo Engginering	131,565	-
	Total	32,924,690	29,627,840



Contractor Credit

Sl. #	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018
1	Aids Security Service	470,913	-
2	Shanta Engginering	71,551	-
3	Zahurul Islam	100,000	-
4	Al Amin Traders	79,268	-
5	BSTI	312	-
6	Saiful & Co.	74,000	-
7	Abdur Razzak	73,795	-
8	Every Scale & Mejers Ltd.	100,000	-
9	Kustia Sugar Mills	10,790	-
10	Ishurdi Transport Agency	244,244	-
11	BITAC	90,123	-
12	Akhi Enterprise	47,304	-
13	Aktarul Islam Modu	26,578	-
14	Islam Engginering	58,515	-
15	Zisam Enterprise	260	-
	Total	1,447,653	-

16.01.03 Audit Objection : Tk. 4,413,535.00

Details of above are given below :

Sl. #	Name	Designation	Amount (Tk.)	
			30.06.2019	30.06.2018
1	Helim Buiya	Seasonal Oilman	7,075	7,075
2	Helal Uddin	Fireman	124	124
3	Mozibor Rahaman	Garaz Foreman	6,134	6,134
4	Saban Uddin	shareng	8,995	8,995
5	Abul Hossain	Oilder	14,179	14,179
6	Khalilur Rahaman	Workshop Foreman	482	482
7	Nasir Uddin	Shareng	420	420
8	Abdul Mannan	Khalashi	10,069	10,069
9	Zulmot Ali	Security Guard	2,097	2,097
10	Gias Uddin	Sinior Clerk	4,603	4,603
11	Abdul Hamid	Shareng	12,938	12,938
12	Faridur Rahaman	SACDO	2,385	2,385
13	Mahabubul Islam	SACDO	17,989	17,989
14	Mohashin Ali	Turbine Operator	13,833	13,833
15	Taslim Uddin	Pump Driver	12,168	12,168
16	Abdul Halim Sharker	SACDO	350	350
17	Moklesur Rahaman	Boiler Attendent	3,000	3,000
18	Nizam Uddin	Gareg Foreman	2,549	2,549
19	Abul Hossain	Juice salmet	86,263	86,263
20	Sultan Uddin	Fiter	7,405	7,405
21	Gias Uddin	Seasonal Juice panman	2,255	2,255
22	Abdul Motaleb	Seasonal panman	2,079	2,079
23	Amir Chand	Oilder	10,404	10,404

Contd. P/2



24	Moniruzzaman	Mechanic	6,802	6,802
25	Sorwar Jahan	SACDO	23,305	23,305
26	Musa Mondol	SACDO	3,627	3,627
27	Abdur Rahim	SACDO	2,510	2,510
28	Omar Ali	Asstt:Cane Development Officer	41,489	41,489
29	Mostafizur Rahaman	Asstt:Cane Development Officer	4,479	4,479
30	Atiar Rahaman	Khalashi	18,930	18,930
31	Abdul Khalek	Seasonal Heater attendant	2,214	2,214
32	Rafiqul Islam	Asstt:Cane Development Officer	7,128	7,128
33	Ataul Hoque	SACDO	4,919	4,919
34	Aftabul Alam	Diesel Driver	16,490	16,490
35	Nayeb Ali	Khalashi	786	786
36	Anower Hossain	Seasonal Sent Operator	23,947	23,947
37	Abdul Kuddus	Khalashi	24,295	24,295
38	Rafiqul Islam	Khalashi	16,352	16,352
39	Baten Bhuiya	Seasonal Juice Panman	3,415	3,415
40	Abdul Hamid Shaikh	Seasonal Juice Salmat	2,320	2,320
41	Mozibar Rahman	Seasonal Juice Supervisor	2,196	2,196
42	Akbor Ali	Seasonal Sentimet	2,511	2,511
43	Mustafizur Rahman	SACDO	2,377	2,377
44	Sundar Ali	Seasonal Sentimet Operator	598	598
45	Harun -Ar- Rashid	Turbine Operator	3,475	3,475
46	Lokman Hossain	Diesel Driver	10,530	10,530
47	Abdul Kaium	Seasonal Sentimet Operator	2,322	2,322
48	Foyez Uddin Ahmed	SACDO	4,373	4,373
49	Joinal Abedin	Boilar Foreman	19,083	19,083
50	Daud Hossain	Seasonal Sentimet Operator	1,957	1,957
51	Arifur Rahman (Tomal)	Sea.Sirup Salmat Attendent	779	779
52	Shahadot Hossain	Seasonal Purchase Clerk	12,052	12,052
53	Belal Hossain	Seasonal Heater Cleaner	1,412	1,412
54	Shofiur Rahman	SACDO	6,184	6,184
55	Shiragul Haque	Driver	1,275	1,275
56	Manik Mia	Diesel Driver	16,581	16,581
57	Nurul Islam	Seasonal Sentimet Operator	2,031	2,031
58	Nasir Uddin	Khalasi	3,542	3,542
59	Basir Uddin	Turbine Helper	5,625	5,625
60	Enamul Haque	SACDO	39,131	39,131
61	Liton Mia	Seasonal Lab Assistant	7,761	7,761
62	Kholilur Rahman	SACDO	7,432	7,432
63	Eskendar Ali	Seasonal Transport Helper	1,763	1,763
64	Boloram Mondal	Sinior Electrician	7,855	7,855
65	Abdul Latif	Turbine Operator	8,377	8,377
66	Abul Hossain	Seasonal Lab Salmat	2,196	2,196
67	Asrab Ali	Seasonal Doormet	1,822	1,822
68	Gazi Rahman	Mechanic	4,692	4,692
69	Zoinal Abedin	Welder	900	900
70	Bokul Miya	Khalasi	13,926	13,926
71	Sekender Ali	Juni; Elect.	7,683	7,683
72	Abdul Quddes	shareng	4,350	4,350
73	Abdul Razzak	Khalasi	10,881	10,881

Contd. P/3



74	Motaleb	Boiler Attendent	3,238	3,238
75	Fazlul Haque	Mechanic	2,720	2,720
76	Abdul Haque	Mechanic	3,775	3,775
77	Abdur Rahim	Seas. Waterman	1,720	1,720
78	Zhirul Islam	Seas.Juci.Salmet	3,262	3,262
79	Robiul Islam	Security Guard	9,322	9,322
80	Mahabubur Rahman	Purchase clerk	23,270	23,270
81	Manik Miya	Seni.Eva. helper	4,990	4,990
82	Haidur Rahman	Seni.Eva. helper	4,690	4,690
83	Alfae Uddin	Seas.Lab Asst.	65,854	65,854
84	Amanullaha	Seas.Sentimet	13,836	13,836
85	Abdus Salam	CDA	12,154	12,154
86	Abdul Karim	Turner	17,948	17,948
87	Moznu Bhuyia	Turbine Operator	36,055	36,055
88	Romiz Uddin	Seas. SBA	2,031	2,031
89	Abdul Malek Fakir	Boiler Forman	4,440	83,541
90	Kazi Monjur Faruq	Elect, Forman	32,123	32,123
91	Mozaffor Hosain	Juice Supervisor	18,282	77,429
92	Moniruzzaman	Seas.sampleboy	7,133	7,133
93	Amir Hosain	Forman workshop	150,167	150,167
94	Asraf Uddin	SBA	30,153	72,109
95	Hosain Ali	OA	508	229,040
96	Mozzamel Haque	Lab Enalist	136,019	136,019
97	Mannan Ali	Khalasi	77,255	77,255
98	Abdur Rahman	Seni.panman	37,235	138,988
99	Rumia Khatun	Seas.casher	6,060	6,060
100	Shajahan Miya	Lime sulphermate	72,961	72,961
101	Asadulla	Seas.purchase clerk	32,988	32,988
102	Habibur Rahman Thakur	Security Habilder	15,543	126,360
103	Aklakur Reza	Diesel Driver	18,365	75,628
104	Borhan Uddin	Seas.Casher-2	4,237	110,760
105	Manik Miya	Seni.Record Chymist	170,899	172,384
106	Abu Hanif	Security Guard	64,457	31,946
107	Humiyan Kabir	Turbine Operator	77,599	77,599
108	Abu Ahmmed Nayan	TLR	58,148	58,148
109	Sayem Uddin	Forman(Turbine)	215,829	215,829
110	Akter Uddin	Transport Helper	121,107	121,107
111	Biplob Kumar Kundu	Seas.Driver	42,504	42,504
112	Ahasan Ali	Khalashi	74,298	74,298
113	Nores Kumar Basfor	Suiper	52,623	52,623
114	Abdul Khalek	Security Guard	66,819	32,237
115	Abdul Hamid	Security Guard	67,726	36,500
116	Abdus Samad Ali	Seas.Dormate	80,304	80,304
117	Nowser Ali	Scurity Gard	80,457	-
118	Imran Hosen	Seas. Clerk	14,656	-
119	Ali Nawase	Makanix	72,175	-
120	Anisur Rahman	Seas. Lime Salmate	249,588	-
121	Alauddin	Seas.Juni.Purchase Clerk	144,840	-
122	Jahangir Hosen	Seas.Juni.Purchase Clerk	127,244	-
123	Monir Uddin	Driver	173,907	-

Contd. P/4



124	Rowson Masud Rana	Seas.Pump Driver	42,360	-
125	Amir Uddin	Turbine Operator	73,288	-
126	Saize Uddin	Pump Driver	88,164	-
127	Abdul Motin	Seas. Volkinizer	90,792	-
128	Abdul Hamid Molla	Oilman,Boiling House	89,008	-
129	Abdul Salam Mondol	SBA	124,264	-
130	Abdul Hannan Khan	Seas. Juni.Panman	376,033	-
131	Dulal Noniya	Disel Inggng Driver	77,637	-
	Total		4,413,535	3,277,380

16.02 **Salary, Wages & Others clearing : Tk. 59,631,872.00**

Details of above are given below :

Sl. #	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018
1	Salary & Wages (Permanent)	53,905,306	5,608,320
2	Salary & Wages (Seasonal)	5,726,566	2,916,458
	Total	59,631,872	8,524,777

16.03 **Liabilities for Cess : Tk. 4,877,847.00**

Details of above are given below :

Sl. #	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018
1	Education Cess	517,096	378,762
2	Farmer Wealfare Fund	80,093	38,593
3	Farmer Wealfare Fund Paisa	84,559	38,854
4	Environment Protection Charge of Molases Sales	94,999	
5	Income Tax	772,198	441,890
6	Vat	3,328,902	2,875,389
	Total	4,877,847	3,773,488

16.04 **Security Deposit Contractors : Tk. 559,583.00**

Details of above are given below :

Sl. #	Particulars	MMR No	Date	Amount (Tk.)	
				30.06.2019	30.06.2018
1	I.A Rubber	MR-2228	12/8/2007	20,730	20,730
2	Star Enterprise	MR-2145	16/7/07	3,242	3,242
		MR-27	10/7/2006	2,111	2,111
		MR-6022	12/7/2009	6,200	6,200
3	Meghna Traders	MR-6445	14/12/09	2,130	2,130
		MR-2146	16/7/07	67	67
4	Mezba Engineering.	MR-388	15/5/13	51,000	51,000
5	Islam Engineering.	MR-6377	24/11/09	5,350	5,350
6	Zaman Enterprize	MR-7064	19/4/10	11,000	11,000
7	Shahin Traders	JV-353	31.3.15	6,478	6,478
		JV-49	16.8.16	30,000	30,000

Contd. P/2



8	Tahmid Enterprize	MR-8550	7/2/2011	6,220	6,220
9	Padma Electronic Co.	MR-6105	3/8/2009	5,000	5,000
10	Zami Traders	MR-6177	31/8/09	6,000	6,000
11	Zonaki Engineering Workers	MR-6243	14/9/09	4,000	4,000
12	Brothers Printers	MR-6387	24/11/09	1,210	1,210
13	Adex Corporation	MR-6389	24/11/09	6,804	6,804
		JV-68	31/8/10	12,000	12,000
14	Asraful Islam	MR-7059	19/4/10	4,000	4,000
		MR-7060	"	3,000	3,000
		MR-7061	"	2,500	2,500
		MR-7062	"	2,200	2,200
15	Mofzol Hossain	MR-7065	19/4/10	6,000	6,000
16	Collal Traders	MR-8549	7/2/2011	5,500	5,500
17	Shamrat Trading Corporation	MR-1242	19/11/11	4,000	4,000
18	The Pabna Suming Machine	JV-276	21/12/11	3,795	3,795
		JV-256	30/1/14	3,830	3,830
19	Mozibur Rahman	MR-1494	21/1/12	2,500	2,500
20	Pabna Molding	MR-1779	6/3/2012	650	650
21	Mihad Enterprize	MR-1780	6/3/2012	310	310
		MR-2313	30/6/12	2,552	2,552
22	Shahin Motors ,Ishurdi	MR-1794	8/3/2012	4,920	4,920
23	Natore Town	MR-1804	8/3/2012	5,000	5,000
24	Pailac Company Ltd.	MR-1799	8/3/2012	6,000	6,000
25	Sadia Scientific	MR-1802	8/3/2012	1,500	1,500
26	Shathi Enterprize	MR-2884	2.01.2018	-	2,000
		JV-382	30.04.2019	2,941	1,957
27	Zaker Traders	MR-1007	8/9/2013	5,000	5,000
28	Borsha Enterprize	MR-3008	27/11/12	20,000	20,000
		MR-727	9/6/2016	1,720	1,720
29	Mahabubul Alam	OB		5,000	5,000
30	Ainul Haque	MR-2562	2.9.14	10,000	10,000
		MR-4649	10.10.15	5,000	5,000
31	Reliable Motors	MR-1274	28/2/14	558	558
		MR-1275	"	846	846
32	Suriove Silk	MR-1820	31.3.16	659	659
33	B.R.M Security service	MR No-1518	6/4/2014	10	10
34	Anowarul Islam	MR No-2545	31.8.14	138	138
35	SB Traders	MR No-859-61	30.6.16	45,000	45,000
36	Masudur Rahman	MR-4648	10.10.15	5,000	5,000
37	Alamgir Traders	Chv-38	8.10.15	(250)	(250)
38	Al-Amin Traders	Chv-533	31.3.2018	(30)	(30)
		MR No-955	13.12.2018	40,000	-
		JV-438	31.05.2019	31,406	-
		MR No-2710	16.10.17	-	22,500
39	Every scale & Majers	MR No-2886	02.01.2018	-	10,000
40	Sufia Enterprize	MR-399	"	2,801	2,801
41	New Septin Security	MR-		-	99,990

Contd. P/3



42	National consult & conostruction	JV-35	31.8.16	305	305
43	Apolow Traders	JV-189	31.12.2018	813	74,051
		JV-382		3,187	-
44	Idres Ali Malatha	JV-118	23.10.16	2,000	2,000
45	Rumi Traders	JV-408		9,357	31,004
		JV-383-388	30.04.2019	15,453	-
		JV-438	31.05.2019	1,337	-
		JV-504	30.06.2019	3,130	-
46	Shohel Rana	JV-168		2,000	2,000
47	Nur Traders	JV-214		6,000	6,000
48	Aids Security	JV-487		100,000	100,000
49	Islam Chemical			403	10
50	Baccho Miya	JV-374		2,000	-
	Total			559,583	691,068

16.05 **Staff Security Deposit : Tk. 80,001.00**

Details of above are given below :

Sl. #	Particulars	Designation	Amount (Tk.)	
			30.06.2019	30.06.2018
1	Abul Hashem	Cashier-1	25,001	25,001
2	Saidur Rahman	Cashier-2	30,000	30,000
3	Eartajul Islam	Cashier-2	25,000	25,000
	Total		80,001	80,001

16.06 **Liabilities for Other Finance : Tk. 1,850,241.00**

Details of above are given below :

Sl. #	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018
1	Wealfare Fund	1,100	-
2	Payable to Wealfare Loan	952,459	818,144
3	Deceased Family	349,414	544,763
4	Claimed Insurance	547,268	692,708
	Total	1,850,241	2,055,615

17.00 **Inter Project Current A/c : Tk. 116,953,911.00**

Details of above are given below :

Sl. #	Particulars	Amount (Tk.)	
		30.06.2019	30.06.2018
1	North Bengal Sugar Mills Ltd.	104,451,295	105,548,984
2	Rajshahi Sugar Mills Ltd.(Reconciled)	-	91,993
3	Joipurhat Sugar Mills Ltd.(Reconciled)	1,196,074	1,301,978
4	Rangpur Sugar Mills Ltd.	11,306,542	11,306,542
5	Kushtia Sugar Mills Ltd.	-	856,654
6	Mubarakgonj Sugar Mills Ltd.	-	175,518
7	Renwek Jajneswar & Co. (Reconciled)	-	19,514,282
	Total	116,953,911	138,795,952



18.00 BSFIC Current A/c. : 2,069,545,388 1,656,161,470

19.00 Agriculture Loan : Tk. 1,628,345,215.00

Details of above are given below :

Opening balance	1,478,495,352	1,342,014,757
Add: Interest for the year	649,849,863	136,680,595
	<u>2,128,345,215</u>	<u>1,478,695,352</u>
Less: Paid during the year	500,000,000	200,000
Closing balance	<u>1,628,345,215</u>	<u>1,478,495,352</u>

Particulars	Amount (Tk.)	
	30.06.2019	30.06.2018
Agriculture Loan R.C No-36 (2013-14)	-	302,113,499
Agriculture Loan R.C No-37 (2014-15)	333,138,302	388,485,597
Agriculture Loan R.C No-40 (2015-16)	386,183,041	353,890,530
Agriculture Loan R.C No-42 (2016-17)	405,398,872	434,005,726
Agriculture Loan R.C No-44 (2018-19)	503,625,000	-
Total	<u>1,628,345,215</u>	<u>1,478,495,352</u>

20.00 Provision for Leave Pay & Gratuity : Tk. 305,109,560.00

a) Provision for Leave Pay & Gratuity (Permanent)

Opening balance	102,363,558	105,029,828
Add: Addition during the year	130,775,996	20,126,511
	<u>233,139,554</u>	<u>125,156,339</u>
Less: payment during the year	14,055,414	22,792,781
Closing balance	<u>219,084,140</u>	<u>102,363,558</u>

b) Provision for Leave Pay & Gratuity (Seasonal)

Opening balance	1,931,850	1,724,117
Add: Addition during the year	87,518,800	886,108
	<u>89,450,650</u>	<u>2,610,225</u>
Less: payment during the year	3,425,230	678,375
Closing balance	<u>86,025,420</u>	<u>1,931,850</u>

Total Provision for Leave Pay & Gratuity (a+b) **305,109,560** **104,295,408**



21.00 Sales of Sugar : Tk. 141,217,000.00

Particulars	2018-2019		2017-2018	
	Quantity (M.Ton)	Amount (Tk.)	Quantity (M.Ton)	Amount (Tk.)
Ration	19.00	950,000	15.50	908,500
Free Sales	2,265.70	113,297,000	799.70	40,350,000
RAB-12	39.50	1,975,000	37.00	2,185,000
Police	168.00	8,400,000	156.00	9,360,000
Fire Service	100.50	5,025,000	89.95	5,171,500
Head Office	181.00	11,765,000	274.00	17,762,500
Total	2,773.70	141,412,000	1,372.15	75,737,500
Less : Return from Head Office	3.00	195,000	11.32	735,670
Total Sales	2,770.70	141,217,000	1,360.83	75,001,830

22.00 Sales of Molasses : Tk. 19,321,914.00

Particulars	2018-2019		2017-2018	
	Quantity (M.Ton)	Amount (Tk.)	Quantity (M.Ton)	Amount (Tk.)
Steel Tank	1,500.00	14,487,321	1,000.57	15,937,707
Kacha Pit	696.01	4,834,593	-	-
Total	2,196.01	19,321,914	1,000.57	15,937,707

Details are given in Schedule- A

23.00 Cost of Goods Sold : Tk. 253,219,818.00

Manufacturing and Trading Cost :	2018-2019	2017-2018
Direct Materials (Note-28.00)	197,804,323	159,292,232
Repairs & Maintenance	10,473,204	13,495,305
Power & Fuel	2,331,251	1,635,853
Oil & Lubricant	4,152,284	4,021,357
Depreciation	3,059,923	7,928,892
Salary & Wages (seasonal)	34,246,539	20,140,484
Work in Process (Opening)	699,235	948,967
Work in Process (Closing)	(775,260)	(699,235)
Cost of Goods Manufactured :	251,991,499	206,763,854
Opening Stock (Sugar & Molasses)	270,573,099	219,593,833
Closing Stock (Sugar & Molasses)	(269,344,780)	(270,573,099)
Cost of Goods Sold	253,219,818	155,784,589



24.00 Other Income : Tk. 76,872,574.00

Rent-a- Car	2,400	2,400
Sale of Pressmudd	277,553	288,722
Sales of Tender Schedule	84,900	93,250
Leguna	-	120,746
Govt. Subsidies	76,200,000	30,300,000
Miscellaneous	307,721	-
Total	76,872,574	30,805,118

25.00 Administrative Expenses : Tk. 235,451,802.00

Salary & Wages (Permanent)	183,866,895	174,970,630
Labour Welfare Expenses	876,292	715,840
Traning	49,913	-
Repairs & Maintenance	5,236,602	6,747,652
Power & Fuel	1,165,626	817,927
Oil & Lubricant	8,304,569	8,042,713
Printing & Stationary	707,823	917,020
Rent, Rates & Taxes	1,159,595	1,121,770
Insurance	2,494,039	2,352,779
Cane Development Expenses	746,740	893,233
Travelling & Conveyance	1,468,656	1,280,821
Postage, Telegram & Telephone	69,136	42,256
Entertainment	786,715	370,553
Bank Charge	1,431,189	190,576
Professional & Legal Expenses	1,690,094	701,359
Subscription Donation	4,000	3,000
Publicity & Advertisement	1,077,653	77,688
Loading & Unloading	712,511	1,004,957
Sales & Distribution cost	595,137	1,258,617
Cost of Import Sugar	5,530,358	
Depreciation	6,119,847	15,857,784
Head Office Overhead	11,200,979	6,525,260
Miscellaneous Expenses	157,433	336,448
Total	235,451,802	224,228,883

25.01 Insurance : Tk. 2,494,039.00

Group Insurance	1,967,612	2,090,325
Transport Insurance	171,544	12,038
Boiler Bima	191,607	190,432
BMC	71,146	23,133
Sugar Stock	62,497	17,456
Cash in Transit	29,633	17,239
Fidelity Insurance	-	2,156
Total	2,494,039	2,352,779



26.00 Financial Expenses : Tk. 352,435,800.00

Interest on ADP Loan	8,900,750	8,900,750
Interest on Pakistani Loan	16,261,051	13,490,081
Interest on Pakistani Penal Interest:	31,597,774	39,674,190
Interest on CC Hypo Loan	1,727,568	1,878,521
Interest on Agriculture Loan	149,849,863	136,680,595
Interest on H/O Loan	149,641,461	142,546,937
Pakistani credit, Interest & Penal Interest changes of Dolar rate	-	12,942,067
	357,978,467	356,113,141

Less : Interest Received

Interest on Cycle/Motorcycle Loan	-	2,250
Interest on Janata Bank, Dilkusha, Dhaka-785	30,659	44,197
Interest on Janata Bank, STD-32	4,808	22
Interest on Janata Bank, STD-25	-	-
Interest on Cane Growers Loan	5,507,200	4,938,751
Total	352,435,800	351,127,921

27.00 Prior years Adjustment : Tk. (211,481,459.00)

Bagasse Adj. NBSM	-	(32,404)
Vat, Tax Adj. (2014-15)	-	(138,749)
Interest on ADP Adj.	-	(84,351,932)
Excess Reliazation of cane loan	13,836	-
Wages Commision	(37,085,251)	-
Gratuity Provision	(178,488,464)	-
H/o A/c Duble antry	4,078,420	-
Audit Objection Excess	-	465
Seed bill Adj.	-	3,260
Double growers Loan adj.	-	(109,603)
Sales cost Rev. 2016-17 by Head Office	-	2,677,491
Sugar & Molases Rate	-	1,880
Previous year TA/DA, Exp, Exc. Adj.	-	9,548
Total	(211,481,459)	(81,940,044)

28.00 Direct Materials : Tk. 197,804,323.00

Sugar Cane Purchase at Mills Gate	14,615,263
Sugar Cane Purchase at Out Center	164,267,873
Temporary Accomodation	268,746
Loading & Unloading of Cane	10,123,046
Yard Rent	393,557
Cane Carrier Feeding	3,116
Cane Hauling Incentive	732,056
Lime	1,267,655
Sulpher	1,709,474
Other Chemical	625,746
Weigh Bridge Maintenance	295,440
Packing Materials	3,502,351
Total	197,804,323



Pabna Sugar Mills Limited

Dashuria, Pabna.

Sales of Molasses for the year ended 30th June, 2019.

Schedule-A

Sl. #	Name of Institute	Tender no. and Date	Quantity (M. Ton)	Taka per M. Ton	Total Amount	15% VAT	5% VAT	5% Tax	1% Surcharge	Net Amount
Carew and Co.										
1.	Carew and Co.	433, 4/9/2018 & 2385, 20/05/2019	500.00 500.00	17451, 11757	14,604,000	1,738,572	579,524	579,524	115,904	11,590,476
	Sub Total		1,000.00		14,604,000	1,738,572	579,524	579,524	115,904	11,590,476
Islam Chemical										
1.	Islam Chemical	1805, 05/02/2019	500.00	7,300.04	3,650,020	434,525	144,840	144,840	28,970	2,896,845
	Sub Total		500.00	7,300.04	3,650,020	434,525	144,840	144,840	28,970	2,896,845
Ziaul Haque (Riad)										
1	Ziaul Haque (Riad)	2042, 24/03/2019	696.01	8,752.127	6,091,568	725,180	241,725	241,725	48,345	4,834,593
	Sub Total		696.01	8,752.13	6,091,568	725,180	241,725	241,725	48,345	4,834,593
	Grand Total		2,196.01	16,052.17	24,345,588	2,898,277	966,089	966,089	193,219	19,321,914



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Pabna Sugar Mills Limited
Dashuria, Pabna.

Schedule of Fertilizer and Insecticides for the year ended 30th June, 2019.

Fertilizer :

Sl. #	Particulars	Distribute to Farmer (Kg)	Price	Total	Closing Inventory (Kg)	Price	Total
1	Uria	478101	16.45	7,864,761	2287	16.45	37,621
2	TSP	463740	23.85	11,060,199	5043	23.85	120,276
3	MOP	317921	13.9	4,419,102	127299	13.9	1,769,456
4	Zink Sulfate	3280	110	360,800	1374	110	151,140
	Sub-Total			23,704,862			2,078,493

Insecticides :

Sl. #	Particulars	Distribute to Farmer (Kg)	Price	Total	Closing Inventory (Kg)	Price	Total
1	Amcozim	15.95	450	7,178	8.05	450	3,623
2	Adviston	110.6	713	78,858	145.5	713	103,742
3	Forastin	1.25	320	400	0	320	-
4	Piriban-15G	5	128.25	641	0	128	-
5	Fendol -3GR	5036.5	128.25	645,931	4367.5	128	560,132
6	Furadon- 5G	7728	95.32	736,633	0	95	-
7	Bifrar-5G	9602	115.5	1,109,031	14398	116	1,662,969
	Sub - Total			2,578,672			2,330,465
	Total			26,283,534			4,408,958

Pabna Sugar Mills Limited

Dashuria, Pabna.

Ratio Analysis for the year ended 30th June, 2019.

Sl. #	Name of the Ratio	Formula	Calculation	2018-2019	2017-2018
1	Current Ratio	Current Assets	464,464,433.43	0.11:1	0.13:1
		Current Liabilities	4,290,492,410.41		
2	Quick Ratio	Liquid Assets	150,761,912.43	0.035:1	0.06:1
		Current Liabilities	4,290,492,410.41		
3	Asset Turnover Ratio	Net Sales	160,538,914.00	0.31 Times	3.24 Times
		Avg. Total Assets	518,853,624.78		
4	Inventory Turnover Ratio	Cost of Goods Sold	253,219,818.00	0.78 Times	0.95 Times
		Average Inventory	322,349,843.32		
5	Debt. Equity Ratio	Long Term Debts	2,010,993,634.75	(0.349):1.	(1.11):1
		Equity Capital	(5,754,948,885.06)		



Pabna Sugar Mills Limited

Dashuria, Pabna.

Comparative Statement of Budget & Actual Expenditure for the year ended 30th June, 2019.

(Amount in Lac Taka)				
Sl. #	Particulars	Budget (Tk.)	Actual (Tk.)	Variance (Tk.)
	Income :			
	Sugar	1,540.88	1,412.17	(128.71)
	Sales of Molasses	143.66	193.22	49.56
	Miscellaneous Income	11.00	768.73	757.73
	Total Income	1,695.54	2,374.12	678.58
	Expenditures :			
	Variable Cost :			
	Direct Materials	1,794.70	1,788.83	5.87
	Production Materials & Others	76.28	87.98	(11.70)
	Salary & Wages (seasonal) :			
	a) Basic	47.26	51.69	(4.43)
	b) Allowance & Others	109.16	185.55	(76.39)
	c) Overtime	23.62	32.93	(9.31)
	d) Bonus	62.62	72.30	(9.68)
	Oil & Lubricant	35.16	41.52	(6.36)
	Power & Fuel	20.39	23.31	(2.92)
	Repairs & Maintenance	63.00	52.37	10.63
	Depreciation	108.33	30.60	77.73
	Total variable Cost :	2,340.52	2,367.08	(26.56)
	Fixed Cost :			
	Salary & Wages (Permanent) :			
	a) Basic	885.50	816.49	69.01
	b) Allowance & Others	728.92	803.36	(74.44)
	c) Overtime	64.52	71.68	(7.16)
	d) Bonus	156.69	147.14	9.55
	Repairs & Maintenance	164.60	104.73	59.87
	Power & Fuel	20.39	11.66	8.73
	Oil & Lubricant	70.32	83.05	(12.73)
	Insurance	35.00	24.94	10.06
	Interest on Loan	3,686.23	3,524.36	161.87
	Depreciation	216.67	61.20	155.47
	Loading & Unloading	102.80	108.35	(5.55)

Contd. P/2



Cane Development Expenses	11.76	7.47	4.29
Labour Welfare Expenses	8.50	8.76	(0.26)
Printing & Stationary	9.50	7.08	2.42
Travelling & conveyance	11.00	14.69	(3.69)
Entertainment	3.00	7.87	(4.87)
Head Office Over Head Expenses	65.00	112.01	(47.01)
Rent, Rates & Taxes	39.00	21.27	17.73
Professional & Legal Expenses	10.00	16.90	(6.90)
Bank Charge	11.00	14.31	(3.31)
Postage, Telegram & Telephone	0.45	0.69	(0.24)
Training Expenses	0.25	0.50	(0.25)
Publicity & Advertisement	4.00	10.78	(6.78)
Miscellaneous Expenses	2.05	1.61	0.44
Sales Distribution	24.09	61.25	(37.16)
Total Fixed Cost :	6,331.24	6,042.15	289.09
Total Expenditure :	8,671.76	8,409.23	262.53
Add: Opening Stock	2,701.64	2,712.72	(11.08)
Less: Closing Stock	2,443.43	2,701.20	(257.77)
Cost of Goods Sold :	8,929.97	8,420.75	509.22
Net Profit/(Loss)	(7,234.43)	(6,046.63)	(1,187.80)

