

Takerghat Limestone Mining Project

Takerghat, Sunamgonj



Financial Statements & Auditor's Report For the year ended June 30, 2021



Independent Auditor's Report To the Management of Takerghat Limestone Mining Project Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Takerghat Limestone Mining Project**, ("the Company"), which comprise the statement of financial position as at 30 June 2021, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" section of our report, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2021, and of its financial performance and its cashflows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

1. As disclosed in the note no 8, 9 and 10 of the Financial Statements, in respect of Stock of Raw Materials & Chemicals, Store, Spares & Accessories and Finished Goods amounting to Taka 42,502,721 has been brought forward from previous year's account and there was no movement for years together. Management has not stated the inventories at the lower of cost and net realizable value but has stated them solely at cost, which constitutes a departure from IAS 2 Para 9.
2. As per note-7 of the financial statements, no depreciation has been charged in the financial statements, which constitutes a departure from IAS 16 Para 55. And also obsolete items are included in the fixed assets and Land & land development is not recognized at fair market value. Over all the financial statements, including related notes, do not represent the fair presentation.
3. As disclosed in the note. 4, 5 and 6 regarding Capital reserve total BDT 27,441,935 and Govt. Loan (ADP) total BDT 23,182,028, Non Development loan total BDT 10,600,000 and Deferred Liabilities total BDT 8,314,589. We were unable to obtain sufficient appropriate audit evidence. So loans balances are subject to the confirmation.
4. As disclosed in the note 13 to the financial statements the liabilities against Royalty for Limestone amounting BDT 2,362,097 are carried forward from 1985-1986. Takerghat Limestone Mining Project was failing to provide any documents or any satisfactory explanation regarding this matter.
5. As disclosed in the statements of financial position the liabilities against BCIC C/A amounting BDT 5,445,395 are carried forward from year to year. Takerghat Limestone Mining Project was failing to provide any documents or any satisfactory explanation regarding this matter.

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



Emphasis of Matter

We draw attention to Note 03 to the financial statements which describe the uncertainty that the Project is not operation since October 08, 2007. The project has neither generated revenue or any income nor adequate resources to continue. The financial statements also showing negative balance of total assets and Capital Employed. So it seems that the project is under going concern threat. Our opinion is not qualified in respect of this matter.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

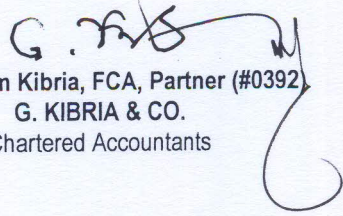


Report on Other Legal and Regulatory Requirements

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

- ▶ we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- ▶ 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; and
- ▶ the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

Date: 08 September 2022
Dhaka, Bangladesh
DVC: 2209080392AS934221


A.K. Gulam Kibria, FCA, Partner (#0392)
G. KIBRIA & CO.
Chartered Accountants



TAKERGHAT LIMESTONE MINING PROJECT

Takerghat, Sunamgonj

Statement of Financial Position

As at June 30, 2021

SL No.	Particulars	NOTES	Taka 30.06.2021	Taka 30.06.2020
A.	Authorized Capital			
	Paid Up Capital		-	-
	Govt. Equity / Capital Contribution		-	-
	Total Capital		-	-
	Accumulated Loss		(369,641,806)	(366,972,791)
B.	Reserve & Surplus			
	Capital Reserve	4.00	27,441,935	27,441,935
	Total Reserve & Surplus		27,441,935	27,441,935
C.	Long Term Liabilities			
	Govt. Loan (ADP)		23,182,028	23,182,028
	Non Development Loan	5.00	10,600,000	10,600,000
	Deferred Liabilities	6.00	8,314,589	8,314,589
	Total Long Term Liabilities		42,096,617	42,096,617
D.	Capital Employed (A+B+C)		(300,103,254)	(297,434,239)
E.	Fixed Assets			
	Fixed Assets at Cost	7.00	34,283,591	34,283,591
	Less: Accumulated Depreciation	7.00	29,890,599	29,890,599
	Fixed Assets at Written Down Value		4,392,992	4,392,992
F.	Other Long Term Assets			
	Investment		-	-
	Long Term Loans & Advances		-	-
	Total Other Long Term Assets		-	-
G.	Total Fixed & Other Long Term Assets (E+F)		4,392,992	4,392,992



H. Current Assets: Inventory			
Stock of Raw Materials & Chemicals	8.00	137,685	137,685
Stock of Store, Spares & Accessories	9.00	21,651,118	21,651,118
Store-in-Transit		-	-
Work-in-Process		-	-
Finished Goods	10.00	20,713,918	20,713,918
Total Inventories		42,502,721	42,502,721
I. Other Current Assets			
Current Account with Enterprise		-	-
BCIC Current Account		-	-
Loan to SPPM		-	-
Trade Debtors		8,000	8,000
Current Account with TLMP		-	-
Other Debtors		-	-
Advance, Deposits & Prepayment	11.00	240,000	240,000
Advance, Against Income Tax		-	-
Bank Deposit (STD) FDR(TLMP School app.)		59,827	59,827
Cash & Bank Balance	12.00	-	-
Total Other Current Assets		307,827	307,827
J Total Other Current Assets (H+I)		42,810,548	42,810,548
K Less: Current Liabilities & Provision			
Creditors for Goods Supplied		-	-
Creditors for expenses	13.00	2,733,280	2,723,280
Creditors for other Finance	14.00	1,758,467	1,758,467
Current Account with Enterprise		18,191	18,191
BCIC C/A		5,502,395	5,445,395
Chhatak Cement Co. Ltd.		337,294,461	334,692,446
Total Current Liabilities		347,306,794	344,637,779
L Net Current Assets (J-K)		(304,496,246)	(301,827,231)
M Other Assets			
Total Other Assets		-	-
Total Assets (G+L+M)		(300,103,254)	(297,434,239)

Accompanying notes form the integral part of these Financial Statements.

Director

Managing Director

Company Secretary

Signed in terms of our annexed report of even date.

Dated: 08 September 2022.

Place: Dhaka

DVC: 2209080392AS934221

A.K Gulam Kibria FCA, Partner (#392)

G. KIBRIA & CO.

Chartered Accountants



TAKERGHAT LIMESTONE MINING PROJECT

Takerghat, Sunamgonj

Statement of Profit or Loss & Other Comprehensive Income

For the year ended June 30, 2021

Particulars	Notes	Taka 30.06.2021	Taka 30.06.2020
Sales Revenue:			
Gross/Net Sales Local		-	-
Less: Cost of Goods Sold		-	-
Gross Profit / (Loss) For The Year		-	-
Less Other Operating Expenses			
Salaries & Allowance Administration	15.00	1,228,309	1,279,049
Repair & Maintenance		2,040	-
Conveyance		28,206	14,587
Security Expenses- Ansar Salary		1,898,145	2,608,592
Entertainment		37,836	10,968
Electricity Bill		161,133	110,691
Printing		-	-
Audit Fee	16.00	59,500	59,500
Total Other Operating Expenses		3,415,169	4,083,387
Operating Profit/ (Loss) For The Year		(3,415,169)	(4,083,387)
Other Income/Expenses		746,154	-
Other Income		746,154	-
Interest & Financial expenses		-	-
Extra Ordinary Loss		-	-
Net Profit/ (Loss) Before Tax		(2,669,015)	(4,083,387)
Less: Provision For Tax		-	-
Net Profit/ (Loss) After Tax		(2,669,015)	(4,083,387)
Add: Accumulated Loss up to previous year		(366,972,791)	(362,889,404)
Prior Year Adjustment		-	-
Accumulated Profit/(Loss) Transferred To Financial Position		(369,641,806)	(366,972,791)

Accompanying notes form the integral part of these Financial Statements.

Director

Managing Director

Company Secretary

Signed in terms of our annexed report of even date.

Dated: 08 September 2022.

Place: Dhaka

DVC: 2209080392AS934221

G. Kibria
A.K Gulam Kibria FCA, Partner (#392)

G. KIBRIA & CO.

Chartered Accountants



TAKERGHAT LIMESTONE MINING PROJECT

Statement of Changes in Equity For the year ended June 30, 2021

In Taka

Particulars	Share Capital	Govt. Equity / Capital Contribution	Retained Earnings/ (Accumulated Loss)	Total
Balance as on July 01, 2020	-	-	(366,972,791)	(366,972,791)
Profit/ (Loss) for the year	-	-	(2,669,015)	(2,669,015)
Balance as on June 30, 2021	-	-	(369,641,806)	(369,641,806)

Particulars	Share Capital	Govt. Equity / Capital Contribution	Retained Earnings/ (Accumulated Loss)	Total
Balance as on July 01, 2019	-	-	(362,889,404)	(362,889,404)
Profit/ (Loss) for the year	-	-	(4,083,387)	(4,083,387)
Balance as on June 30, 2020	-	-	(366,972,791)	(366,972,791)

Accompanying notes form the integral part of these Financial Statements.

Director

Managing Director

Company Secretary

Dated: 08 September 2022.

Place: Dhaka



TAKERGHAT LIMESTONE MINING PROJECTTakerghat, Sunamgonj**Statement of Cash Flows**

For the year ended June 30, 2021

Particulars	Taka 30.06.2021	Taka 30.06.2020
Cash from Operating Activities		
Operating Profit (Loss)	(2,669,015)	(4,083,387)
Depreciation on Fixed Assets	-	-
Change in Deferred Liabilities	-	-
Change in Creditors	2,669,015	4,082,387
Change in Inventories	-	-
Change in Advance, Deposits & Prepayments	-	1,000
Increase in Provision for Income Tax	-	-
Prior year adjustment for Income Tax	-	-
Prior year adjusted for Audit Fees	-	-
Cash Flow from Operating Activities	-	-
Cash Flow From Investing Activities		
Net Cash Flow-Investing Activities	-	-
Sale of Fixed Assets	-	-
Long term Loan Received	-	-
Changes in FDR for School Affiliation	-	-
Other Income	-	-
Net Cash Flow From Investing Activities	-	-
Cash Flow from Financing Activities		
Loans, net	-	-
Net Cash Flow from Financing Activities	-	-
Net Increase/ (Decrease) during the year	-	-
Opening Balance as at July 01, 2020	-	-
Closing Balance as at June 30, 2021	-	-

Accompanying notes form the integral part of these Financial Statements.

Director

Managing Director

Company Secretary

Dated: 08 September 2022.

Place: Dhaka



TAKERGHAT LIMESTONE MINING PROJECT

Notes to the Financial Statements For The Year Ended June 30, 2021

1.00 PROJECT BACKGROUND IN BRIEF:

In 1965, when indo-pak war broke out, Chhatak Cement Company Limited had to discontinue import of Limestone from Kumorah, India, Consequently, the then Pakistan Government setup Takerghat Limestone Mining Project with a view to supplying limestone to Chhatak Cement Company Limited (CCCL) to keep the cement factory running. After liberation of Bangladesh, the project came first under the control of Bangladesh Mineral Oil and Gas Corporation (BMOGC) and then it came under the control of Bangladesh Mineral Exploration & Development Corporation (BMEDC). In 1984 the project was taken over by Bangladesh chemical industries Corporation (BCIC) keeping it under the administration control of Chhatak Cement Company Limited. In the year 1999, the project closed due to increase of depth of the mine. After closing the mine TLMP started to import the limestone and supply to CCCL. Upon a decision taken in the BCIC's 1120th Board meeting held on August 15, 2007 the project being found commercially not viable and was closed with effect from October 08, 2007. All the staff & officers of the TLMP transferred to CCCL in the same year:

2.00 SIGNIFICANT ACCOUNTING POLICIES AND OTHER MATERIALS INFORMATION:

2.01 Legal Form/Status of the Project:

The Takerghat Lime Stone Mining Project is a project of Chhatak Cement Company Limited under the control of BCIC. The business of the TLMP is to extract lime stone local mines as well as to import limestone from neighboring country under the control and supervision of Chhatak Cement Company Limited;

2.02 Accounting Convenion and Basis:

The accounts have been prepared under historical cost convention:

2.03 Inventories:

We noted from the records that the balance has been taken from last vears account.

3.00 Going Concern:

The project is not in operation since Octoebr 08, 2007. The project has neither revenue income nor adequate resource to continue;

4.00 Capital Reserve

Capital Reserve

	Taka 30.06.2021	Taka 30.06.2020
Capital Reserve	27,441,935	27,441,935
	<u>27,441,935</u>	<u>27,441,935</u>

The undetailed balance reportedly represents pre-liberation day's liabilities and being carried forward from earlier years accounts;

5.00 Non Development Loan: (Voluntary Retirement)

Non Development Loan: (Voluntary Retirement)

Non Development Loan: (Voluntary Retirement)	10,600,000	10,600,000
	<u>10,600,000</u>	<u>10,600,000</u>

This loan was made avilable in earlier years to the project by the Government through Bangladesh Chemical Industries Corporation (BCIC) for the purpose of making payment of benefits to its 51 personel to be reduced under golden handshake scheme and is carried forward from preceding years accounts.



6.00 Deferred Liabilities Gratuity:

	Taka 30.06.2021	Taka 30.06.2020
	8,314,589	8,314,589
	<u>8,314,589</u>	<u>8,314,589</u>

We observed from the records that separate trust for Gratuity fund not being constituted, the Gratuity fund is being utilized by the project but for utilization of the fund money is credited to the fund.

7.00 Fixed Assets

Fixed Assets at Cost	34,283,591	34,283,591
Accumulated Depreciation	29,890,599	29,890,599
Written Down Value	<u>4,392,992</u>	<u>4,392,992</u>

Details are shown in schedule -1

8.00 Stock of Raw Materials & Chemicals

Safety Fuse	117,264	117,264
Electric Detonator	20,421	20,421
	<u>137,685</u>	<u>137,685</u>

9.00 Stock of Store Spares & Accessories

The amount is brought forward from the last year account	23,521,769	23,521,769
Transferred to CCCL	(1,870,651)	(1,870,651)
	<u>21,651,118</u>	<u>21,651,118</u>

10.00 Finished Goods

Extracted Limestone	17,446,708	17,446,708
Imported limestone	3,267,210	3,267,210
	<u>20,713,918</u>	<u>20,713,918</u>

11.00 Advance, Deposit & Prepayments

Palli Bidyut Samity	240,000	240,000
Guest house	-	-
	<u>240,000</u>	<u>240,000</u>

Tk. 240,000.00 paid to Bangladesh Power Development Board for electric connection to the project. Subsequently the line of the area has been handed over to Palli Bidyut Samity (a unit of Rural Electrification Board):

12.00 Cash & Bank Balance

Cash & Bank Balance	-	-
	<u>-</u>	<u>-</u>

There was no balance in the cash & Bank balace at the end of the year.

13.00 Creditors for Expenses

Royalty for Limestone	13.01	2,362,097	2,362,097
Other Creditors for Expenses	13.02	371,183	361,183
		<u>2,733,280</u>	<u>2,723,280</u>

Ref: GKC/22-23/A/063

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	Taka 30.06.2021	Taka 30.06.2020
13.01 Royalty for Limestone		
Royalty for Limestone	2,362,097	2,362,097
	<u>2,362,097</u>	<u>2,362,097</u>

The liabilities against Royalty for Limestone are carried forward from 1985-1986. For waiver of these long outstanding liabilities, BCIC as per decision taken in an Inter-ministerial meeting held at June 28, 1987, put up a proposal to GOB on January 18, 1988 and subsequently gave a remainder on January 30, 1996 to that Effect but latest position of the proposal has not been known, Consequently, the balance as such is being carried forward in the accounts years together. This has also not yet been and/or adjusted.

13.02 Other Creditors for Expenses

Import Cost	12,718	12,718
Audit fees	358,465	348,465
	<u>371,183</u>	<u>361,183</u>

Provision for Audit fee is lying unadjusted from 2014-2015 which should be adjusted properly.

14.00 Creditors for other finance

Security & Earnest Money	14.01	46,533	46,533
Company's profit participation fund (CPPF)		60,000	60,000
Welfare Fund		1,527	1,527
PF Trust		5,179	5,179
TLMP club		719	719
Officers Association		442	442
Mosque		58	58
Revenue stamp		304	304
Raw Materials and Chemical Adjustment		137,685	137,685
Final payment-Deferred Gratuity	14.02	1,501,982	1,501,982
Labour Union		310	310
Puja Fund		575	575
Credit Balance of Advance		3,153	3,153
		<u>1,758,467</u>	<u>1,758,467</u>

14.01 Security and Earnest Money

TLMP Co-Operative Society	23,448	23,448
Bitra Engineering	15,362	15,362
Nurul & Co.	2,000	2,000
Ali Enrerprise	3,323	3,323
Sarkar & Brothers	800	800
Dishari Enterprise	1,600	1,600
	<u>46,533</u>	<u>46,533</u>



Taka
30.06.2021

Taka
30.06.2020

14.02 Final Payment- Deferred Gratuity

Name	Designation	Taka 30.06.2021	Taka 30.06.2020
Mr. Abdul Gafur	ST-2	7,632	7,632
Mr. Maqbul Hossain	AAO	60,691	60,691
Mr. Sibbir Ahmed	AAO	40,989	40,989
Mr. Homraj Ali	ST-2	11,411	11,411
Mr. Bacchu Miah	ST-2	10,763	10,763
Mr. Fazlul Haque	ST-2	6,593	6,593
Mr. Mahmud Hossain	ST-2	14,321	14,321
Mr. Abdul Mannan	ST-2	7,911	7,911
Mr. Jalal Ahmeed	ST-1	11,915	11,915
Mr. Lal Mohammad	ST-2	6,854	6,854
Mr. Niranjan Sarkar	Jr. Teacher	36,610	36,610
Mr. Mostofa Kamal Shah		35,515	35,515
Mr. Shashankha Sdhekhar Gowswami	Jr. Teacher	35,526	35,526
Mr. Abdul Hai	HST	12,765	12,765
Mr. Abdul Mazid Bhuiyan	HST	15,863	15,863
Mr. Abu Taher	ST-2	6,858	6,858
Mr. Abdul Halim	HST	18,695	18,695
Mr. Mosrab Ali	ST-2	13,228	13,228
Mr. Sultan Ahmed	ST-2	23,181	23,181
Mr. Siddiqur Rahman Khan	Asstt. Teache	53,220	53,220
Mr. Suruj Ali	ST-2	9,755	9,755
Mr. Miras Ali	ST-2	8,728	8,728
Mr. Fareh Ali	ST-2	12,747	12,747
Mr. Surut Zamnan	ST-2	5,844	5,844
Mr. Gulam Azahar	ST-2	10,931	10,931
Mr. Mohesh Chandra Paul	TC	24,023	24,023
Mr. Abdul Haris	ST-2	7,098	7,098
Mr. Khurshed Alam	HST	17,957	17,957
Mr. Mrinal Kanti Barua	MT	8,954	8,954
Mr. Abdul Wahed	MT	8,122	8,122
Mr. Balayet Hossain	PO	83,530	83,530
Mr. Rahul Amin Talukdar	Civil Engr.	186,749	186,749
Mr. Jadab Chandra Baishnab	Sr. Clerk	35,190	35,190
Mr. Rais Ali	HST	11,885	11,885
Mr. Hossain Khan	ST-2	23,565	23,565
Mr. Abdul Haque	ST-2	9,922	9,922
Mr. Abdul Maleque	ST-2	14,625	14,625
Mr. Abdus Salam	ST-2	13,764	13,764
Mr. Gule Noor	HST	21,212	21,212
Mr. Kala Miah	ST-2	40,379	40,379
Mr. Abdul Noor	Asstt. Teache	5,675	5,675
Mr. SafarAli	ST-2	5,247	5,247



		Taka 30.06.2021	Taka 30.06.2020
Mr. Abdul Hannan (Civil)	ST-2	13,217	13,217
Mr. Abdul Hakim Sarkar	ST-2	16,444	16,444
Mr. Subrata Das	ST-2	12,068	12,068
Mr. Ali Hossain Khan	MT	7,987	7,987
Mr. Promode Ranjan Paul	ST-2	9,732	9,732
Mr. Abu Bakar Mia	HST	28,141	28,141
Mr. Ritesh Ranjan Day Sarkar	Store Keeper	17,655	17,655
Mr. Genda Lal Begi	Sweeper	7,088	7,088
Mr. Gualm Gaffar	HST	15,805	15,805
Mr. Asheque Ali	HST	8,323	8,323
Mr. Islam Khan	HST	15,537	15,537
Mr. Hasan Ali	ST-2	13,243	13,243
Mr. Tomiz Uddin	HST	7,129	7,129
Mr. Safiullah	HST	9,094	9,094
Mr. Siraj Ali	MT	6,958	6,958
Mr. Gule-e-Noor	Jr. Cleark	64,483	64,483
Mr. Abdul Wadud	HST	8,725	8,725
Mr. Rostam Ali	HST	18,352	18,352
Mr. Abdus Shahid	Peon	16,936	16,936
Mr. Sirjudduwlah	AAO	66,010	66,010
Mr. Jalil Khan	HST	7,037	7,037
Mr. A. Rashid	ST-2	5,542	5,542
Mr. Saif Uddin	Jr. Teacher	35,621	35,621
Mr. Aman Ullah	ST-1	10,993	10,993
Mr. Monoram Ali	HST	15,732	15,732
Mr. Faruq Ahmed	AAO	54,446	54,446
Mr. A. Rashid,C.C.C.L	Attendent	13,244	13,244
		1,501,982	1,501,982

15.00 Salary & Allowance - Administration

Office Salary:

Akkas ali	ST-1	367,937	385,906
Toha Ahmed Abid	Chemist	540,754	-
Rajib Kumar Pal	Ass. Manage	113,310	
Temporary Wages :		159,892	250,481
Nazir Ahmed		46,416	642,662
		1,228,309	1,279,049

16.00 Audit Fees

Audit Fees	59,500	59,500
	59,500	59,500

Operating expenses include of Audit fees amounting Tk.59,500.00 in this year which represented as provision in the Financial Position.



TAKERGHAT LIMESTONE MINING PROJECT

Takerghat, Sunamgonj

Schedule -1

Fixed Assets Schedule

Sl. No.	Particulars	Cost			Rate	Depreciation			W.D.V. as on 30.06.2021
		As on 01.07.2020	Addition During the Year	Total Value as on 30.06.2021		As on 01.07.2020	Charged During the Year	Total as on 30.06.2021	
1	Land & Land Development	491,530	-	491,530	0%	-	-	-	491,530
2	Roads, Canals & Bridges	1,231,691	-	1,231,691	0%	27,658	-	27,658	1,204,033
3	Building & Other Construction	6,966,326	-	6,966,326	0%	4,696,222	-	4,696,222	2,270,104
4	Plant & Machinery	15,900,255	-	15,900,255	0%	15,769,191	-	15,769,191	131,064
5	Equipment	6,724,214	-	6,724,214	0%	6,516,720	-	6,516,720	207,494
6	Transport Vehicles	1,324,850	-	1,324,850	0%	1,294,779	-	1,294,779	30,071
7	Tramways & Rolling Stock	871,202	-	871,202	0%	871,201	-	871,201	1
8	Furniture & Fixture	496,645	-	496,645	0%	441,118	-	441,118	55,527
9	Sundry	276,876	-	276,876	0%	273,709	-	273,709	3,167
	Total June 30, 2021	34,283,591	-	34,283,591		29,890,599	-	29,890,599	4,392,992
	Total June 30, 2020	34,283,591	-	34,283,591		29,890,599	-	29,890,599	4,392,992

*Details of Land & Land Development are shown in schedule -2.

Note: As a project is closed, so depreciation has not been charged on fixed asset during the year under audit.



Ref: GKC/22-23/A/063

Serial No	Division	Upazila	J.L No	Mouza	Owner name	Ledger no	Plot no	Amount of land (acres)	Ownership Form(L.A Case No/Deed No & Date/ Settlement Case No/Resolution Case No.	Named case number and date and whether the record has been corrected?	Details of payment of land development tax
						CS RS SA BS CS RS		153.65			
05.	"	"	110	Leatherband	T.L.M.P	CS RS	SA 01	0.20	L.A Case no 34/68-69	There was no naming	-----
06.	"	"	99	Duder awata	"	CS RS	39, 41, 42, 43, 48, 49, 54, 56, 60, 61 I 615]	6.44	L.A Case no 34/68-69	There was no naming	-----
07.	"	"	198	Borochara	"	CS RS	303, 304 I 346]	5.70	দাখিল মুলে মালিক	103/92	There are payments up to 1427 Bengali
								165.99			



Ref: GKC/22-23/A/063