

Private and Confidential

Auditor's Report and Financial Statements

Of

**Bangladesh Inland Water Transport Authority (BIWTA)
For the year ended June 30, 2019**

Submitted Jointly By

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Bangladesh Inland Water Transport Authority (BIWTA)

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Independent Auditors' Report

Opinion

We have audited the accompanying financial statements of **Bangladesh Inland Water Transport Authority (BIWTA)** ('the company') which comprise the Statement of Financial Position as on 30th June, 2019 Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and a summary of significant accounting policies and other Explanatory Notes to the Financial Statement.

In our opinion, the financial statements prepared in accordance with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) give a true and fair view of the financial position of **Bangladesh Inland Water Transport Authority (BIWTA)** as of 30th June, 2019 and results of its financial performance and its cash flows for the year then ended & comply with the Companies Act 1994, & other applicable laws & regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the 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.

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



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

Management is responsible for the preparation of (consolidated) 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 (consolidated) financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the (consolidated) 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:

- a) 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;
- 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; and
- c) 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.



Ata Khan & Co.
Chartered Accountants



Place: Dhaka
Date: December 22, 2019



M.Z. Islam & Co.
Chartered Accountants



Bangladesh Inland Water Transport Authority (BIWTA)
Statement of Financial Position
As at 30 June 2019

| Particulars | Notes | Page No: | 2018-2019 Taka | 2017-2018 Taka |
|---|-------|----------|-----------------------|-----------------------|
| Assets | | | | |
| Non current assets | | | 39,793,846,721 | 46,418,538,995 |
| Property, plant and equipment | 4 | 14 | 14,593,737,132 | 14,963,759,911 |
| Capital Work in process | 5 | 14 | 25,156,789,401 | 14,395,524,673 |
| Assets transferred to BIWTC | | | 43,320,188 | 43,320,188 |
| Other assets | | | 19,609,073,908 | 17,015,934,223 |
| Development dredging | 6.1 | 14 | 18,298,520,907 | 15,705,381,222 |
| Intangible assets | 6.2 | 14 | 1,310,553,001 | 1,310,553,001 |
| Investments | | | 1,580,008,844 | 1,409,508,844 |
| Loan against BIWTA employees' PF | | 14 | 179,508,844 | 179,508,844 |
| Transfer to pension fund | | | | - |
| FDR against general fund | S-3B | 37 | 1,400,500,000 | 1,230,000,000 |
| Loan fund for employees | | | 559,107,191 | 503,366,402 |
| Current assets | | | 2,365,918,289 | 1,619,904,389 |
| Stores and spares | 9.1 | 15 | 586,197,591 | 464,183,096 |
| Accounts receivable | 9.2 | 15 | 84,496,596 | 78,116,990 |
| Cash in transit | 9.3 | 15 | 186,809,272 | 112,757,329 |
| Current account with inter offices | 9.4 | 15 | 66,628,799 | 104,169,652 |
| Advances, deposit and prepayments | 9.5 | 15-16 | 22,389,580 | 26,011,996 |
| Cash and cash equivalents | 9.6 | 17 | 1,419,396,451 | 834,665,327 |
| Total assets | | | 63,907,954,953 | 49,951,318,629 |
| Equity and liabilities | | | | |
| Equity and fund | | | 48,627,541,414 | 34,535,205,458 |
| Government grant- development | 10.1 | 19 | 56,292,228,790 | 42,475,388,211 |
| Government grant- capital and work plan | 10.2 | 19 | 3,348,185,144 | 2,881,577,628 |
| Foreign grant | 10.3 | 19 | 1,379,590,021 | 1,379,590,020 |
| Grant from Environment Ministry | 10.4 | 20 | 210,674,920 | 210,674,920 |
| Naval prize fund | 10.5 | 20 | 11,241,671 | 11,241,671 |
| Building fund | 10.6 | 20 | 12,662,480 | 12,662,480 |
| Accumulated deficit | 10.7 | 20 | (12,627,041,611) | (12,435,929,472) |
| Non current liabilities | | | 8,241,859,807 | 8,241,859,808 |
| Government loan | 11.1 | 20 | 436,058,107 | 436,058,107 |
| Foreign loan | 11.2 | 20 | 2,084,814,113 | 2,084,814,113 |
| Debt servicing liability on restructured loan | 11.3 | 20 | 1,711,000,000 | 1,711,000,000 |
| Loan for ICT (CPA) | 11.4 | 20-21 | 1,540,810,000 | 1,540,810,000 |
| Loan from Exim Bank Ltd, Korea | | | 2,469,176,500 | 2,469,176,500 |
| Padma bridge Authority | 11.5 | 21 | 1,088 | 1,088 |
| Current liabilities and provisions | | | 7,038,553,733 | 7,174,253,364 |
| Liabilities for expenses | 12.1 | 21-22 | 364,191,254 | 532,066,871 |
| Liabilities for other finance | 12.2 | 22-24 | 1,008,788,574 | 901,028,152 |
| Provision for interest on long term loan | 12.3 | 24 | 5,665,573,906 | 5,471,158,342 |
| Provision for leave pay and gratuity | 12.4 | 24 | - | - |
| Bangladesh Power Development Board | | | - | 270,000,000 |
| Total equity and liabilities | | | 63,907,954,953 | 49,951,318,631 |

The annexed notes 1 to 22 are integral part of these financial statements.

Member Planning and Operation

Member Engineering

Member Finance

Chairman

Signed in terms of our separate report of even date.


ATA KHAN & CO.
Chartered Accountants




Dated: 22 December, 2019
Dhaka



M. Z. ISLAM & CO.
Chartered Accountants



Bangladesh Inland Water Transport Authority (BIWTA)
Statement of Income & Expenditure
For the year ended 30 June 2019

| particulars | Note | Page No: | 2018-2019 Taka | 2017-2018 Taka |
|--|------|----------|-------------------------|-------------------------|
| Operating income | 13 | 25 | 2,248,111,693 | 1,923,161,667 |
| Less: Operating expenditure | 14 | 26-28 | 5,440,679,563 | 5,420,617,941 |
| Operating deficit | | | (3,192,567,870) | (3,497,456,274) |
| Other charges | 15 | 28 | 1,077,675,172 | 1,090,281,999 |
| Net operating deficit | | | (4,270,243,042) | (4,587,738,273) |
| Non operating income | 16 | 29 | 269,789,419 | 157,237,524 |
| Net deficit | | | (4,000,453,623) | (4,430,500,749) |
| Revenue grant from Government | 17 | 29 | 3,809,341,484 | 3,790,631,000 |
| Excess of expenditure over income | | | (191,112,139) | (639,869,749) |
| Deficit of previous year | | | (12,435,929,472) | (7,836,145,522) |
| Addition Accumulated Deficit | | | - | (3,959,914,200) |
| Statement of Financial Position | | | (12,627,041,611) | (12,435,929,472) |

The annexed notes 1 to 22 are integral part of these financial statements.



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Chairman

Signed in terms of our separate report of even date.


ATA KHAN & CO.
Chartered Accountants



Dated: 22 December, 2019
Dhaka


M. Z. ISLAM & CO.
Chartered Accountants



Bangladesh Inland Water Transport Authority (BIWTA)
Statement of Changes in Equity
For the year ended 30 June 2019

| Particulars | Government grant (development) | Foreign grant | Naval prize fund | Building fund | Deficit (retained earnings) | Government grant (capital and work plan) | Grant from Environment Ministry | Amount in Taka Total |
|-------------------------------|--------------------------------|----------------------|-------------------|-------------------|-----------------------------|--|---------------------------------|-------------------------|
| Balance as on 1 July 2017 | 33,665,139,963 | 1,379,590,020 | 11,241,671 | 12,662,479 | (7,836,145,522) | 2,499,105,926 | 210,674,920 | 29,942,269,457 |
| Addition during the year | 8,945,808,000 | - | - | - | - | 400,000,000 | - | 9,345,808,000 |
| Adjustment during the year | (135,559,752) | - | - | - | - | (17,528,298) | - | (153,088,050) |
| Excess of expenditure over | - | - | - | - | (639,869,749) | - | - | (639,869,749) |
| Income of the year (deficit) | - | - | - | - | (3,959,914,200) | - | - | (3,959,914,200) |
| Total as on 30.06.2018 | 42,475,388,211 | 1,379,590,020 | 11,241,671 | 12,662,479 | (12,435,929,472) | 2,881,577,628 | 210,674,920 | 34,535,205,457 |
| Balance as on 1 July 2018 | 42,475,388,211 | 1,379,590,020 | 11,241,671 | 12,662,479 | (12,435,929,472) | 2,881,577,628 | 210,674,920 | 34,535,205,457 |
| Addition during the year | (54,980,421) | - | - | - | - | 466,607,516 | - | 466,607,516 |
| Adjustment during the year | - | - | - | - | - | - | - | (54,980,421) |
| Excess of expenditure over | - | - | - | - | (191,112,139) | - | - | (191,112,139) |
| Addition Accumulated Deficit | - | - | - | - | - | - | - | - |
| ((Convert from Pension Fund)) | - | - | - | - | - | - | - | - |
| Total as on 30.06.2019 | 42,420,407,790 | 1,379,590,020 | 11,241,671 | 12,662,479 | (12,627,041,611) | 3,348,185,144 | 210,674,920 | 34,755,720,413 |

The annexed pages 1 to 22 are integral part of these financial statements

Member Planning and Operation

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Chartered Accountants



Dated: 22 December, 2019
Dhaka

Signed in terms of our separate report of even date.

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Chartered Accountants



Bangladesh Inland Water Transport Authority (BIWTA)
Statement of Cash Flows
For the year ended 30 June 2019

| Particulars | Note | Page No: | 2018-2019 Taka | 2017-2018 Taka |
|---|------|----------|-------------------------|------------------------|
| A Cash flows from operating activities | | | 665,165,060 | (4,011,586,939) |
| Excess of expenditure over income (loss) | | 5 | (191,112,139) | (639,869,749) |
| Accumulated Deficit (Convert from P.F) | | | - | (3,959,914,200) |
| Add: non cash expenditure depreciation charges | | 32 | 883,259,607 | 895,866,435 |
| Changes in working capital | | | (26,982,408) | (307,669,425) |
| Increase in stores and spares | 9.1 | 15 | (122,014,496) | (67,239,380) |
| Decrease in accounts receivable | 9.2 | 15 | (6,379,606) | 2,571,593 |
| Decrease in cash in transit | 9.3 | 15 | (74,051,943) | 138,983,229 |
| Decrease in current accounts with inter office | 9.4 | 15 | 37,540,853 | 2,045,459 |
| Decrease in advance, deposits and prepayments | 9.5 | 16 | 3,622,416 | 24,581,202 |
| Decrease in liabilities for expenses | 12.1 | 23 | (167,875,617) | (36,557,019) |
| Decrease in liabilities for other finance | 12.2 | 23 | 107,760,422 | (56,384,275) |
| Increase in interest on long term loan | 12.3 | 25 | 194,415,564 | 194,415,566 |
| Increase in provision for leave pay and gratuity | 12.4 | 25 | - | (510,085,800) |
| B Cash flows from investing activities | | | (14,093,882,030) | (5,044,104,748) |
| (Acquisition)/disposal of property, plant and equipment | 4-B | 32 | (513,236,828) | (727,907,340) |
| Increase in capital work in progress | 5 | 14 | (10,761,264,729) | (5,780,669,677) |
| Increase in other assets | 6 | 14 | (2,593,139,685) | (2,674,295,232) |
| Decrease in FDR against gratuity | | | - | - |
| Increase in transfer to pension fund | 7 | 14 | - | 4,470,000,000 |
| Increase in FDR against general fund | 7 | 14 | (170,500,000) | (285,000,000) |
| Increase in loan fund for employees | 8 | 14 | (55,740,789) | (46,232,499) |
| Increase in loan against employees PF | 7 | 14 | 0 | - |
| C Cash flows from financing activities | | | 14,013,448,094 | 9,192,719,950 |
| Government grant capital and workplan | 10.2 | 19 | 466,607,516 | 382,471,702 |
| Government grant development | 10.1 | 19 | 13,816,840,579 | 8,810,248,248 |
| Bangladesh Power Development Board | 12 | 21 | (270,000,000) | |
| Padma Bridge project | 11.5 | 21 | - | - |
| D Net cash flows during the year (a+b+c) | | | 584,731,124 | 137,028,264 |
| E Cash and cash equivalents at beginning of year | | | 834,665,327 | 697,637,063 |
| F Cash and cash equivalents at end of year (d+e) | | | 1,419,396,451 | 834,665,327 |

The annexed notes 1 to 22 are integral part of these financial statements.

Member Planning and Operation

Member Engineering

Member Finance

Chairman

Signed in terms of our separate report of even date.

ATA KHAN & CO.
Chartered Accountants



Dated: 22 December, 2019
Dhaka

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Bangladesh Inland Water Transport Authority (BIWTA)
Notes to the Financial Statements
for the year ended 30 June 2019

1 Information about BIWTA

1.1 BIWTA profile

Bangladesh Inland Water Transport Authority (BIWTA or the Authority) was established in 1958 under East Pakistan Ordinance LXXV in the name of then “East Pakistan Inland Water Transport Authority” in pursuance of section 3(1) of the Ordinance for the development, maintenance and control of inland water transport and of certain navigable waterways. After independence of Bangladesh in 1971 the operations of then East Pakistan Inland Water Transport Authority was renamed as Bangladesh Inland Water Transport Authority under the Presidential Order No. 27 of 1972 and were continued under the administrative and regulatory control of Ministry of Shipping, Government of the People’s Republic of Bangladesh. The Ministry of Shipping regulates BIWTA through the issuance of directives and circulars.

1.2 Nature of business

BIWTA perform the following functions:

- a Carry out river conservancy works including river training works for navigational purposes and for provision of aids to navigation, including marks, buoys, lights and semaphore signals;
- b Disseminate navigational and meteorological information including publishing river charts;
- c Maintain pilotage and hydrographic survey services;
- d Draw up programmes of dredging requirements and priorities for efficient maintenance of existing navigable waterways and for resuscitation of dead or dying rivers, channels, or canals, including development of new channels and canals for navigation;
- e Develop, maintain and operate inland river ports, landing ghats and terminal facilities in such ports or ghats.
- f Carry out removal of wrecks and obstructions in inland navigable waterways;
- g Conduct traffic surveys to establish passenger and cargo requirements on the main rivers, feeders and creek routes;
- h Develop the most economical facilities for passenger traffic to ensure comfort, safety and speed on mechanized craft;
- i Fix maximum and minimum fares and freight rates for inland water transport on behalf of the Government of Bangladesh as provided in section 59 of the Inland Shipping Ordinance 1976;
- j Approve time tables for passenger services;
- k Develop rural water transport by progressing of schemes for modernizing and mechanizing country craft;
- l Ensure coordination of inland water transport with other forms of transport, with major sea ports and with trade and agricultural interests for the optimum utilization of the available transport capacity;



- m Arrange programmers of technical training for inland water transport personnel within and outside Bangladesh; and
- n Maintain liaison with the shipyard and ship repair industry to meet the requirements of the inland water transport fleet repairs and new manufacturers.

1.3 Regulatory regime for BIWTA

BIWTA is carrying on its business activities in accordance with the Ordinance of 1958 but thereafter it has been amended several times and at the latest it has been amended in 1997 which is renamed as the Inland Water Transport Authority (Amendment) Act, 1997 (Act No IX of 1997).

1.4 Components of financial statements

- a Statement of Financial Position
- b Statement of Income & Expenditure
- c Statement of Changes in Equity
- d Statement of Cash Flows
- e Accounting Policies and Explanatory Notes.

1.5 Segment reporting

No segment reporting is applicable for the BIWTA as required by BAS 14 "Segment Reporting" as the Authority has only one reportable segment and the operation of authority is within the geographical territory in Bangladesh.

2 Basis of presentation of financial statements

2.1 Basis of measurement

The financial statements have been prepared on the historical cost convention and therefore do not take into consideration the effect of inflation.

2.2 Statement of compliance

The financial statements have been prepared in accordance with the rule 10 made in exercise of the powers conferred by section 25 of then East Pakistan Inland Water Transport Authority Ordinance 1958 (Ordinance No LXXV of 1958) and in supersession of the Notification No 882-HT of 1 January 1959 thereafter came into force as the Inland Water Transport Authority (Amendment) Act 1997 (Act No IX of 1997).

2.3 Going concern

The Authority has adequate resources to continue its operation for the foreseeable future. For this reason the directors continue to adopt going concern basis in preparing the accounts.

2.4 Presentation of financial statements

The presentation of financial statements has been made in accordance with Rule 10 of Bangladesh Inland Water Transport Authority Act 1997.

2.5 Reporting period

The reporting period of the Authority covers one financial year from 1 July 2018 to 30 June 2019 constantly.



2.6 Approval of financial statements

The financial statements have been approved by the Chairman and the Board.

2.7 Reporting currency

The financial statements are prepared and presented in Bangladesh taka currency.

2.8 Comparative information and rearrangement thereof

Comparative information has been disclosed in respect of the previous year for all numerical information in the financial statements and also narrative and descriptive information where it is relevant for understanding of the current year's financial information. Figures for the previous year have been rearranged wherever considered necessary to ensure better comparability with current year.

2.9 Key accounting estimates and judgments in applying accounting policies

The preparation of financial statements in conformity with BFRS including BAS requires management to make the judgments, estimates and assumptions that affect the application of the accounting policies and the reported amounts of assets, liabilities, income and expenses and for contingent assets and liabilities that require disclosures during and at the date of the financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed as ongoing concern basis. Revisions of the accounting estimates are recognized in the period in which the estimate is revised and in any future period affected.

In particular, the key areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements include depreciation, accrued expenses, inventory valuation, other payables and deferred liability for leave pay and gratuity.

3 Accounting principles and policies

The accounting principles and policies in respect of material items of financial statements set out below have been applied consistently to all periods presented in these financial statements.

3.1 Revenue recognition

In compliance with the requirements of BSA 18 "Revenue", revenue on account of port, C and P, canal and dredging is recognized when the significant risk and rewards of ownership have been transferred to the Authority, recovery of consideration is probable, the associated cost and possible return can be estimated reliably and there is no continuing management involvement with the revenue and in view of the above, concept the revenue is accounted for in the following manner:

- a Revenue earned on the execution of services is recognized as revenue when the service is completed;
- b Revenue earned from the provision of services over a period of time is recognized over the service period during which the related service is provided or credit risk is undertaken; and
- c Revenue which forms an integral part of the effective profit (revenue) rate of a financial instrument is recognized and recorded as profit (revenue).



3.2 Property, plant and equipment

3.2.1 Recognition and measurements

These are capitalized at cost of acquisition and subsequently stated at cost less accumulated depreciation in compliance with the benchmark treatment of BAS 16 "Property, Plant and Equipment". The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and nonrefundable taxes. In a situation where it can clearly be demonstrated that expenditure has resulted in an increase in future economic benefit expected to be obtained from the use of the fixed assets, the expenditure is capitalized as an additional cost of the assets.

3.2.2 Maintenance activities

Expenditure incurred after the assets have been put into operation, such as repairs and maintenance is normally charged off as revenue expenditure in the period in which it is incurred.

3.2.3 Depreciation

Land is held on freehold basis and it is not depreciated considering the unlimited life. In respect of all other fixed assets, depreciation is provided to amortize the cost of the assets after commissioning, over their expected useful economic lives, in accordance with the provisions of BAS 16 "Property, Plant and Equipment". Depreciation is computed using the diminishing balance method. The rate of depreciation is varying from 2.5% to 20%.

3.2.4 Retirement and disposal

On retirement or otherwise disposal of fixed assets, the cost and accumulated depreciation are eliminated and any gain or loss on such disposal is reflected in the income statement which is determined with reference to the net book value of the assets and the net sales proceeds.

3.3 Investment in FDR

Investment in FDR with government and non government banks have been shown at their cost price.

3.4 Inventories

In compliance with the requirements of BAS 2 "Inventories", inventories are stated at the lower of cost and net realizable value.

The cost is calculated on weighted average method consistently. Costs comprise expenditure incurred in the normal course of business in bringing such inventories to its location and conditions. Where necessary, provision is made for obsolete, slow moving and defective inventories, if any identified at the time of physical verification of inventories.

Net realizable value is based on selling price less any further costs expected to be incurred to make the sale.



3.5 Accounts receivables

Accounts receivable are created at original invoice amount less any provision for 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. When an accounts receivable is determined to be uncollectible it is written off, firstly against any provision available and then to the profit and loss account. Subsequent recoveries of amounts previously provided for are credited to the Statement of Income and Expenditure.

3.6 Advance, deposits and prepayments

These are carried at original invoice amounts which represent net realizable value.

3.7 Other current assets

Other current assets have a value on realization in the ordinary course of the Authority's business which is at least equal to the amount at which they are stated in the statement of financial position.

3.8 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 represent cash and cash equivalents considering the BAS 1 "Presentation of Financial Statements" 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.

3.9 Impairments of non financial assets

In accordance with the provisions of BAS 36; "Impairment of Assets", the carrying amount of non financial assets, other than inventories are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated and impairment losses are recognized in the Statement of Income and Expenditure. No such indication of impairment has been observed till to date.

3.10 Intangible assets

3.10.1 Recognition and measurements

Intangible assets are stated at cost. It is being increased in every year. It is being incurred on account of survey fees, technical know how, license, patent rights, under the different projects and it is to be amortized over their useful lives using straight line method from the time they are available for use as per requirements of BAS 38; "Intangible Assets".

3.10.2 Subsequent expenditure

Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the specific assets to which it relates.



3.11 Liabilities and basis of their valuation

3.11.1 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.

3.11.2 Provisions

A provision is recognized on the date of the Statement of Financial Position. If, as a result of past events, the Authority has a present legal or constructive obligation that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation.

3.12 Borrowing cost

Borrowing costs are recognized as expenses in the period in which they are incurred unless capitalization is allowed under BAS 23 "Borrowing Costs".

3.13 Employee benefits

The Authority has accounted for and disclosed employee benefits in compliance with the provisions of BAS 19: "Employee Benefits".

The cost of employee benefits is charged off as revenue expenditure in the period to which the contributions relate. BIWTA's employee benefits include the following:

a Defined contribution plan

This represents recognized contributory government provident fund for all its permanent employees. Assets of the provident fund are vested with a trustee board for the purpose of administration as per the relevant rule.

b Defined benefit plan

This represents gratuity scheme for its permanent employees. Employees were entitled to gratuity benefit after completion of minimum five years of service with the Authority. The gratuity was calculated on the latest applicable basic pay and was payable at the rate of two months basic pay multiplied by the number of years service. Subsequently gratuity scheme has been converted in to BIWTA Employees pension fund.

3.14 Statement of cash flows

Statement of cash flows has been prepared using indirect method.



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|--|-----------------------|-----------------------|
| 4 Property, plant and equipment | | |
| This is made up as follows: | | |
| A. Cost at beginning of the year | 23,009,586,181 | 22,281,678,841 |
| Other Project | 23,009,586,181 | 22,281,678,841 |
| B. Addition during the year | 513,236,828 | 727,907,340 |
| Other Than 3rd Project | 513,236,828 | 727,907,340 |
| C. Less: Disposal/adjustment during the year | - | - |
| Other Than 3rd Project | - | - |
| D. Cost at close of the year (A+B-C) | 23,522,823,009 | 23,009,586,181 |
| Other Than 3rd Project | 23,522,823,009 | 23,009,586,181 |
| E. Less: accumulated depreciation up to 30.6.2019 | 8,929,085,877 | 8,045,826,270 |
| Other Than 3rd Project | 8,929,085,877 | 8,045,826,270 |
| F. Written down value as at 30 June | 14,593,737,132 | 14,963,759,911 |
| Other Than 3rd Project | 14,593,737,132 | 14,963,759,911 |

The details of the property, plant and equipment less depreciation have been shown in Schedule 1.

5 Capital work in progress 25,156,789,401 14,395,524,673

It represents the cost of procurement of salvage vessels, dredgers with accessories, establishment of river port

6 Other assets

| | | |
|---------------------------------|-----------------------|-----------------------|
| Development dredging (Note 6.1) | 18,298,520,907 | 15,705,381,222 |
| Intangible assets (Note 6.2) | 1,310,553,001 | 1,310,553,001 |
| | <u>19,609,073,908</u> | <u>17,015,934,223</u> |

6.1 Development dredging

| | | |
|------------------------------------|-----------------------|-----------------------|
| Other than 3 rd project | 17,881,386,704 | 15,288,247,019 |
| 3 rd project | 417,134,202 | 417,134,202 |
| | <u>18,298,520,907</u> | <u>15,705,381,222</u> |

An amount of Tk 417,134,202 under BIWTA 3rd project is being carried forward from a long period of time without any movement.

6.2 Intangible assets

| | | |
|------------------------------------|----------------------|----------------------|
| Other than 3 rd project | 1,252,252,455 | 1,252,252,455 |
| 3 rd project | 58,300,546 | 58,300,546 |
| | <u>1,310,553,001</u> | <u>1,310,553,001</u> |

7 Investments

| | | |
|---------------------------|----------------------|----------------------|
| Loan against employees PF | 179,508,844 | 179,508,844 |
| FDR against general fund | 1,400,500,000 | 1,230,000,000 |
| | <u>1,580,008,844</u> | <u>1,409,508,844</u> |

The details of the FDR against general fund have been shown in Schedule 3.

8 Loan fund for employees

| | | |
|--------------------------|--------------------|--------------------|
| Balance as on 1.7.2018 | 503,366,402 | 457,133,902 |
| Addition during the year | 55,740,789 | 46,232,499 |
| Balance as on 30.6.2019 | <u>559,107,191</u> | <u>503,366,402</u> |

9 Current assets

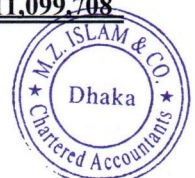
| | | |
|--|----------------------|----------------------|
| Stores and spares (Note 9.1) | 586,197,591 | 464,183,096 |
| Accounts receivable (Note 9.2) | 84,496,597 | 78,116,990 |
| Cash in transit (Note 9.3) | 186,809,272 | 112,757,329 |
| Current account with inter office (Note 9.4) | 66,628,799 | 104,169,652 |
| Advance, deposit and prepayment (Note 9.5) | 22,389,580 | 26,011,997 |
| Cash and cash equivalent (Note 9.6) | 1,419,396,451 | 834,665,327 |
| | <u>2,365,918,289</u> | <u>1,619,904,390</u> |



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|--|--------------------|--------------------|
| 9.1 Stores and spares | | |
| Other than 3 rd project | 405,756,445 | 283,741,949 |
| Under BIWTA 3 rd project | 180,441,147 | 180,441,147 |
| | 586,197,591 | 464,183,096 |
| 9.2 Accounts receivable | | |
| Balance as on 1.7.2018 | 78,116,990 | 80,688,583 |
| Addition during the year | 105,497,398 | 84,996,822 |
| | 183,614,388 | 165,685,405 |
| Less: realization during the year | 99,117,791 | 87,568,416 |
| Balance as on 30.6.2019 | 84,496,597 | 78,116,990 |
| The break down of the accounts receivable have been shown in Schedule 4. | | |
| 9.3 Cash in transit | | |
| Dhaka port | 43,167,134 | 15,997,126 |
| Aricha port | 7,465,201 | 7,600,979 |
| Khulna port | 1,045,396 | 1,897,349 |
| Narayanganj port | 94,953,660 | 69,078,948 |
| Chandpur port | 3,047,273 | 1,557,272 |
| Barisal port | 6,283,479 | 6,567,514 |
| Chittagong port | 1,063,245 | 264,202 |
| Baghabari port | 211,509 | 1,409,870 |
| Maowa Port | 3,713,459 | 3,483,012 |
| Canal | 763,878 | 852,540 |
| Patuakhali port | 6,176,193 | 3,102,613 |
| Barguna port | 869,073 | 110,488 |
| Narshingdi port | 120,279 | 552,515 |
| Nowapara Port | 528,417 | 282,901 |
| Ashugonj port | 14,134,852 | - |
| Bhola port | 3,266,223 | - |
| | 186,809,272 | 112,757,329 |
| 9.4 Current account with inter offices | | |
| Dhaka regional office | 17,056,301 | 28,742,112 |
| Barisal regional office | 1,075,446 | 8,113,427 |
| Chittagong office | 8,461,435 | 13,568,433 |
| Khulna office | 8,387,455 | 1,505,330 |
| Aricha office | 5,253,579 | 2,854,960 |
| Narayanganj office | 12,060,914 | 28,948,500 |
| Chandpur office | 1,032,591 | 4,312,265 |
| Sadarghat office | 11,063,994 | 9,259,782 |
| Sirajganj office | 1,373,095 | 3,759,364 |
| Barisal Marine office workshop | (702,157) | (702,157) |
| Mowa office | 1,566,144 | 3,807,635 |
| | 66,628,799 | 104,169,652 |
| 9.5 Advance, deposit and prepayment | | |
| Loan to staff (Note 9.5.1) | 2,300,904 | 5,324,607 |
| Security deposit (Note 9.5.2) | 321,575 | 321,575 |
| Prepaid expenses (Note 9.5.3) | 9,266,106 | 9,266,107 |
| Miscellaneous advance (Note 9.5.4) | 10,500,995 | 11,099,708 |
| | 22,389,580 | 26,011,997 |



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|--|-------------------|-------------------|
| 9.5.1 Loan to staff | | |
| Land purchase and house building loan (Note 9.5.1.1) | 678,947 | 3,238,450 |
| Motor cycle loan (Note 9.5.1.2) | 341,571 | 378,571 |
| House repair loan (Note 9.5.1.3) | 602,520 | 866,720 |
| Computer loan (Note 9.5.1.4) | 677,866 | 840,866 |
| | 2,300,904 | 5,324,607 |
| 9.5.1.1 Land purchase and house building loan | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 3,238,450 | 15,427,883 |
| Less: recovery/adjustment during the year | 2,559,503 | 12,189,433 |
| Balance as on 30.6.2019 | 678,947 | 3,238,450 |
| 9.5.1.2 Motor cycle loan | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 378,571 | 1,206,520 |
| Less: realization/adjustment during the year | 37,000 | 827,950 |
| Balance as on 30.6.2019 | 341,571 | 378,571 |
| 9.5.1.3 House repair loan | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 866,720 | 3,749,127 |
| Less: realization/adjustment during the year | 264,200 | 2,882,407 |
| Balance as on 30.6.2019 | 602,520 | 866,720 |
| 9.5.1.4 Computer loan | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 840,866 | 1,680,526 |
| Addition during the year | 350,000 | - |
| | 1,190,866 | 1,680,526 |
| Less: realization/adjustment during the year | 513,000 | 839,660 |
| Balance as on 30.6.2019 | 677,866 | 840,866 |
| 9.5.2 Security deposit | | |
| Dhaka Power Distribution Co Ltd | 7,450 | 7,450 |
| Titas Gas Transmission and Distribution Co Ltd | 10,125 | 10,125 |
| Linde BD Ltd, Narayanganj | - | 15,000 |
| Binimoy Service Station | 65,000 | 65,000 |
| Bangladesh Water Development Board | 224,000 | 224,000 |
| Bangladesh Oxyzen Ltd. | 15,000 | - |
| | 321,575 | 321,575 |
| The above balance is being carried forward for a long period of time without any movement. | | |
| 9.5.3 Prepaid expenses | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 9,266,106 | 9,266,106 |
| Addition during the year | - | - |
| | 9,266,106 | 9,266,106 |
| Less: realization/adjustment during the year | - | - |
| Balance as on 30.6.2019 | 9,266,106 | 9,266,106 |
| 9.5.4 Miscellaneous advance | | |
| Work and TA advance (Note 9.5.4.1) | 7,765,778 | 8,327,334 |
| Pay advance (Note 9.5.4.2) | 307,859 | 345,016 |
| Lump sump advance (Note 9.5.4.3) | 526,406 | 526,406 |
| Other advance (Note 9.5.4.4) | 1,900,952 | 1,900,952 |
| | 10,500,995 | 11,099,708 |



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|---|----------------------|--------------------|
| 9.5.4.1 Work and TA advance | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 8,327,334 | 15,944,181 |
| Addition during the year | 565,487,181 | 420,047,884 |
| | 573,814,515 | 435,992,065 |
| Less: realization/adjustment during the year | 566,048,737 | 427,664,731 |
| Balance as on 30.6.2019 | <u>7,765,778</u> | <u>8,327,334</u> |
| 9.5.4.2 Pay advance | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 345,016 | 347,352 |
| Addition during the year | 14,010 | 48,260 |
| | 359,026 | 395,612 |
| Less: realization/adjustment during the year | 51,167 | 50,596 |
| Balance as on 30.6.2019 | <u>307,859</u> | <u>345,016</u> |
| 9.5.4.3 Lump sump advance | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 526,406 | 654,355 |
| Less: realization/adjustment during the year | - | 127,949 |
| Balance as on 30.6.2019 | <u>526,406</u> | <u>526,406</u> |
| 9.5.4.4 Other advance | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 1,900,952 | 1,995,572 |
| Add: addition during the year | - | - |
| | 1,900,952 | 1,995,572 |
| Less: realization/adjustment during the year | - | 94,621 |
| Balance as on 30.6.2019 | <u>1,900,952</u> | <u>1,900,952</u> |
| 9.6 Cash and cash equivalent | | |
| Cash in hand | 66,197.98 | 64,198 |
| Sanchaya patra (Note 9.6.1) | 2,500.00 | 2,500 |
| Cash at bank (Note 9.6.2) | 1,419,327,753 | 834,598,629 |
| Other fund and cash (special CPF fund-transfer) | - | - |
| | <u>1,419,396,451</u> | <u>834,665,327</u> |
| 9.6.1 Sanchaya patra | <u>2,500</u> | <u>2,500</u> |

This is as per last year's account. Interest on Sanchaya Patra is not accounted for on accrual basis.



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|---|----------------------|--------------------|
| 9.6.2 Cash at bank | | |
| Revenue Account: | | |
| Rupali Bank Ltd, Local Br, STD A/C No 95/96(09) | 95,715,528 | 70,521,021 |
| Sonali Bank Ltd, Local Office STD-3148 | 19,572,516 | 21,930,241 |
| Sonali Bank Ltd, Local Office STD-4082 | 1,947 | - |
| SIBL, Foreign Exchange Br, STD A/C No 21 | 757,271,654 | 257,687,552 |
| Janata Bank Ltd, Local Office Br, STD A/C No 177 | 13,634,218 | 32,973,191 |
| Janata Bank Ltd, J. Bhaban Corp. Br, STD A/C No 1158 | 2,002,733 | 2,021,032 |
| Agrani Bank Head Office std 3687 | 6,716,477 | 5,066,686 |
| Agrani Bank, F Exchange Br. std 882326 | 7,677,804 | - |
| BASIC Bank Ltd, Dilkusha Br. STD 753 | 7,400,691 | 8,628,480 |
| Dutch Bangla Progoti Soroni STD 3182 | 15,439,079 | 5,668,177 |
| Total | 925,432,646 | 404,496,380 |
| Project Bank Account: | | |
| BDBL Ba Ltd, std- 116 | 793,862 | 4,406,517 |
| Social Islami Bank Ltd F.EX. STD 1844 | 251,740 | 1,544 |
| Janata Bank Ltd, Corporate Br, STD A/C No 5561 | 377,722 | 1,025,376 |
| Rupali Bank Ltd, Local Br, STD A/C No 188 | 59,503,067 | 52,731,507 |
| Rupali Bank Ltd, Local Br, STD A/C No 778 | 810,910 | 784,099 |
| Agrani Bank F.ex.Br.std-106-1 | 12,746 | 13,473 |
| Agrani Bank Ltd, Nobabpur Br, STD A/C No 146 | - | 29,724,582 |
| Rupali Bank Ltd, Fakirapool Br, STD A/C No 13/3 | 25,602,246 | 24,669,297 |
| Agrani Bank Ltd, PB Motijheel STD A/C No 260/2 | 657 | 18,938 |
| Agrani Bank Ltd, Foreign Ex Br, A/C No 91-2 | 344,833 | 287,129 |
| SIBL, Foreign Exchange Br, CD A/C No 1247 | 253,760,298 | 197,034,667 |
| National Bank Ltd, Dilkusha Br, STD A/C No 1787 | 6,965,095 | 6,740,119 |
| UCBL, Foreign Ex Br, STD A/C 619 | 282,429 | 276,328 |
| IFIC Bank Ltd, Motijheel Br, STD 27041 | 14,951,923 | 24,348,948 |
| IFIC Bank Ltd, Motijheel Br, STD14041 | 189,703 | 186,966 |
| Dhaka Bank Ltd, Local office, STD 2903 | 2,117,044 | 2,111,911 |
| Jamuna Bank Ltd, A/C No 1274 | 371,830 | 362,712 |
| Premier Bank Ltd,Dilkusha Br. STD 928 | 1,306,140 | 1,280,448 |
| Rupali Bank Ltd, Local office, A/C No 1803 | 1,633 | 2,783 |
| Rupali Bank Ltd, Local office, A/C No 183 | 925,711 | 940,777 |
| Pubali Bank Ltd, Local office, A/C No 180 | - | 154,487 |
| Social Bank Ltd, Foreign Ex Br, STD 1179 | 1,564,500 | 15,766,140 |
| Social Bank Ltd, Foreign Ex Br, STD 1192 | 701,741 | 680,969 |
| Social Islami Bank Ltd, Foreign Ex Br, STD 1203 | 149,416 | 3,930 |
| Social Islami Bank Ltd, Foreign Ex Br, STD 1269 (ict) | 1,198,642 | 9,562,535 |
| Social Islami Bank Ltd, Foreign Ex Br, STD 1236 | 39,739,213 | 25,813,241 |
| Rupali Bank Ltd, Local office, STD 1959 | 276,512 | 268,087 |
| Uttara Bank Ltd, Motijheel Br, STD 1355 | 1,734,363 | 1,685,673 |
| Modhumoti Bank Ltd. Gulshan std-02 | 507,047 | |
| Modhumoti Bank Ltd, motijheel Br. Std 60 | 738,969 | 13,667,676 |
| Rupali Bank Local Office,std-22 | 88,762 | |
| Rupali Bank Local Office,std-212 | 13,036,338 | 470,561 |
| Bangladesh Krishi Bank STD 83/04 | 3,507 | 1,091,260 |
| Modhmumoti Bank Ltd 86 (sandip project) | 27,339,999 | 13,988,700 |
| South Bangla Agriculture Bank-Motijheel.std-233 | 277,537 | |
| NRB Global Bank-Motijheel-std-340684 | 500,700 | |
| premier bank Dilkusha Br Std 990 | 37,468,275 | 870 |
| Total | 493,895,107 | 430,102,249 |
| Grand Total | 1,419,327,753 | 834,598,629 |



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|--|-----------------------|-----------------------|
| 10 Equity and fund | | |
| Government grant development (Note 10.1) | 56,292,228,790 | 42,475,388,211 |
| Government grant-capital and workplan (Note 10.2) | 3,348,185,144 | 2,881,577,628 |
| Foreign grant (Note 10.3) | 1,379,590,021 | 1,379,590,020 |
| Grant from Environment Ministry (Note 10.4) | 210,674,920 | 210,674,920 |
| Naval prize fund (Note 10.5) | 11,241,671 | 11,241,671 |
| Building fund (Note 10.6) | 12,662,480 | 12,662,479 |
| Accumulated deficit (Note 10.7) | (12,627,041,611) | (12,435,929,472) |
| | 48,627,541,414 | 34,535,205,457 |
| 10.1 Government grant- development | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 42,475,388,211 | 33,665,139,963 |
| Add: grant received during the year | 13,871,821,000 | 8,945,808,000 |
| | 56,347,209,211 | 42,610,947,963 |
| Less: refund during the year | 54,980,421 | 135,559,752 |
| Balance as on 30.6.2019 | 56,292,228,790 | 42,475,388,211 |
| The details of additional and refund of grant have been shown in Schedule 5. | | |
| 10.2 Government grant- capital and workplan | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 2,881,577,628 | 2,499,105,926 |
| Addition | 466,607,516 | |
| Add: revenue grant- capital (Schedule - 6) | | 400,000,000 |
| | 3,348,185,144 | 2,899,105,926 |
| Less: refund during the year | | |
| Capital grant | - | 17,528,298 |
| Balance as on 30.6.2019 | 3,348,185,144 | 2,881,577,628 |
| | 1,379,590,021 | 1,379,590,020 |
| 10.3 Foreign grant | | |
| The above balance is as per last year's account and there has | | |
| been no movement in the account during the year under audit. | | |
| Breakup of the above balance is as follows: | | |
| US Aid grant | 19,832,000 | 19,832,000 |
| UK grant | 11,741,434 | 11,741,434 |
| Dutch grant (76m) | 41,313,000 | 41,313,000 |
| IBRD grant (Technical Assistance) | 3,858,196 | 3,858,196 |
| Dutch grant (66m) | 22,092,203 | 22,092,203 |
| Norad grant | 60,310,889 | 60,310,889 |
| UNDF grant BCD 83/100 | 42,935,842 | 42,935,842 |
| Finish grant | 785,823,286 | 785,823,286 |
| Dutch grant (3 hydro vessels) | 123,870,921 | 123,870,921 |
| Saudia grant | 58,902,262 | 58,902,262 |
| IDA grant (735BD) | 3,769,987 | 3,769,987 |
| Conversion of foreign loan | 104,140,000 | 104,140,000 |
| Conversion of interest on foreign loan | 101,000,000 | 101,000,000 |
| | 1,379,590,021 | 1,379,590,020 |



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|--|-------------------------|-------------------------|
| 10.4 Grant from Environment Ministry | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 210,674,920 | 210,674,920 |
| Addition during the year | - | - |
| | 210,674,920 | 210,674,920 |
| Less: adjustment during the year (schedule 6.1) | - | - |
| Balance as on 30.6.2019 | 210,674,920 | 210,674,920 |
| 10.5 Naval prize fund | 11,241,671 | 11,241,671 |
| This is as per last year's account. | | |
| 10.6 Building fund | 12,662,480 | 12,662,480 |
| The balance amount is as per last year's account. | | |
| 10.7 Accumulated deficit | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | (12,435,929,472) | (7,836,145,522) |
| Addition during the year | (191,112,139) | (639,869,750) |
| Addition Accumulated Deficit (Convert from Pension Fund) | - | (3,959,914,200) |
| Balance as on 30.6.2019 | (12,627,041,611) | (12,435,929,472) |
| 11 Non current liabilities | | |
| Government loan (Note 11.1) | 436,058,107 | 436,058,107 |
| Foreign loan (Note 11.2) | 2,084,814,113 | 2,084,814,113 |
| Debt servicing liability on restructured loan (Note 11.3) | 1,711,000,000 | 1,711,000,000 |
| Loan for ICT (CPA) (Note 11.4) | 1,540,810,000 | 1,540,810,000 |
| Loan from Exim Bank Ltd, Korea | 2,469,176,500 | 2,469,176,500 |
| Padma Bridge project (Note 11.5) | 1,088 | 1,088 |
| | 8,241,859,807 | 8,241,859,808 |
| 11.1 Government loan | 436,058,107 | 436,058,107 |
| The terms and conditions such as rate of interest, repayment period, mode of payment, etc. are not known. | | |
| 11.2 Foreign loan | | |
| IDA credit 2048 BD (Flood 1988) | 348,878,217 | 348,878,217 |
| OECD loan (Japan) | 52,520,077 | 52,520,077 |
| IDA credit 2232 BD | 1,676,562,694 | 1,676,562,694 |
| EDCF No BD 7 (Exim Bank Ltd, Korea) | 6,853,125 | 6,853,125 |
| | 2,084,814,113 | 2,084,814,113 |
| We have not been provided with the terms and conditions such as rate of interest, repayment period, mode of payment, etc. for which we could not comment about the above loan. | | |
| 11.3 Debt servicing liability on restructured loan | | |
| Provision for interest on government loan | 516,650,000 | 516,650,000 |
| Provision for interest on foreign loan | 363,610,000 | 363,610,000 |
| Transfer from government loan | 455,850,000 | 455,850,000 |
| Transfer from foreign loan | 374,890,000 | 374,890,000 |
| | 1,711,000,000 | 1,711,000,000 |

The above loan represents the balance of restructured loan against local and foreign loans including the



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|-------------|-------------------|-------------------|
|-------------|-------------------|-------------------|

11.4 Loan for ICT (CPA)

1,540,810,000

1,540,810,000

The terms and conditions such as rate of interest, repayment period, mode of payment, etc. are not available.

11.5 Padma Bridge Authority

This is made up as follows:

Balance as on 1.7.2018

1,088

1,260,536

Addition during the year

-

-

1,088

1,260,536

Less: adjustment during the year

1,259,448

Balance as on 30.6.2019

1,088

1,088

12 Current liabilities and provisions

Liabilities for expenses (Note 12.1)

364,191,254

532,066,871

Liabilities for other finance (Note 12.2)

1,008,788,574

901,028,151

Provision for interest on long term loan (Note 12.3)

5,665,573,906

5,471,158,342

Provision for leave pay and gratuity (Note 12.4)

-

-

Bangladesh Power Development Board (BPDB)

-

270,000,000

7,038,553,733

7,174,253,364

12.1 Liabilities for expenses

Liabilities for development expenses (Note 12.1.1)

11,177,746

11,177,746

Self hull insurance (Note 12.1.2)

124,636,596

119,156,677

Provision for revenue expenditure (Note 12.1.3)

228,376,912

401,732,448

364,191,254

532,066,871

12.1.1 Liabilities for development expenses

11,177,746

11,177,746

The balance amount is as per last year's account.

There are many amounts that are being carried forward since a very long period of time without any adjustment. We suggest that the management should take necessary steps for early adjustment of the long outstanding balances.

12.1.2 Self hull insurance

This is made up as follows:

Balance as on 1.7.2018

119,156,678

112,356,678

Addition during the year

5,479,919

6,800,000

Balance as on 30.6.2019

124,636,596

119,156,678

This represents the accumulated balance of provision for hull insurance premium in respect of vessels of the Authority.

12.1.3 Provision for revenue expenditure

This is made up as follows:

Balance as on 1.7.2018

401,732,448

445,089,466

Addition during the year

140,828,249

352,011,467

542,560,698

797,100,933

Less: recovery/adjustment during the year

314,183,786

395,368,486

Balance as on 30.6.2019

228,376,912

401,732,448



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|--|--------------------|--------------------|
| Breakup of the above balance is as follows: | | |
| Dockyard and Engineering Workshop | 52,466,228 | 18,316,228 |
| Dhaka Dockyard | 632,503 | 632,503 |
| Asia/Monika Textile Mills Ltd | 364,783 | 364,783 |
| Marine Workshop BSL | 242,246 | 242,246 |
| Crash Programme | 90,992 | 90,992 |
| The Security Printing Press Ltd | 5,792,845 | 825,000 |
| Balaka Engineering Workshop | 459,400 | 459,400 |
| Brothers Metal Tek | 1,260,935 | 1,260,935 |
| Tania Enterprise | - | 7,204,240 |
| TENID Joint Venture | 2,476,440 | 2,476,440 |
| MS Engineering | 11,172,500 | 11,172,499 |
| Khulna Shipyard | - | 214,846,346 |
| Morshed Enterprise | 399,166 | 399,166 |
| Labib Enterprise | 128,825 | 128,825 |
| Liveries and unifrom for floating staff | 5,502,000 | 5,502,000 |
| Kanak Construction | 11,191,615 | 37,548,000 |
| Rocky Dockyard Engineering | 6,987,325 | 6,050,000 |
| R R Enterprise | - | 1,618,035 |
| Bangla Truck Ltd | 3,622,000 | 9,825,000 |
| Shapla enterprise | 135,700 | 135,700 |
| Khulku engineering works | 14,286,000 | 7,498,000 |
| Banga Dredgers LTD. | 23,400,000 | 23,400,000 |
| BE-SKI-JV | 1,385,922 | 23,445,000 |
| M. Z. Islam & CO: | - | 40,000 |
| AKM Zaglul Hassan | - | 36,890 |
| Huda Hossain and Co. | - | 40,000 |
| Dhara enterprise | - | 1,138,300 |
| Tack Velly Solution Ltd. | - | 5,000,000 |
| Mollik Bar Union Land Office Rampal | - | 4,384,526 |
| Adara enterprise | - | 1,003,251 |
| Survey soil test Shahane Enterprise | 266,300 | 266,300 |
| Donation | - | 500,000 |
| Triod Bangladesh | - | 8,108,880 |
| BIWTA for Income Tax | 1,630,844 | 6,778,699 |
| Bengal Technological Ltd. | 5,085,000 | - |
| Meghna and Jamuna Petroleum | 73,605,525 | - |
| Tanin Enterprise | 994,264 | 994,264 |
| Prime Trading Corporation | 4,797,554 | - |
| | 228,376,912 | 401,732,448 |

12.2 Liabilities for other finance

| | | |
|---|----------------------|--------------------|
| Accounts payable (Note 12.2.1) | 265,039,076 | 215,823,034 |
| Sundry deposits (Note 12.2.2) | 657,573,483 | 624,507,420 |
| Other advance against lease (Note 12.2.3) | 30,148,385 | 29,994,385 |
| Deferred income (Note 12.2.4) | 56,027,630 | 30,703,312 |
| | 1,008,788,574 | 901,028,151 |



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|--|--------------------|--------------------|
| 12.2.1 Accounts payable | | |
| Liquidity Damage (Project) | 6,206,972 | 6,206,972 |
| Contractor income tax | 7,954,124 | 5,548,337 |
| Dividend from Bank Project | 6,464,580 | 4,852,658 |
| Revenue Stamp | 20,340 | |
| Lease Hold property Petroleum Corp. (Adv) | 2,459,201 | - |
| Liabilities for auction goods (unsettled) | 43,759,000 | |
| Benevolent fund | 390,691 | 387,241 |
| Undisbursed salary and wages | 3,425,078 | 3,112,729 |
| 2% DFP fund | - | 13,487 |
| Employee union subscription | 50,271 | 25,426 |
| Deposit account of Roads and Highways | 1,148,935 | 1,148,935 |
| VAT | 16,887,575 | 5,341,877 |
| Received From World Bank | 3,502,862 | 3,502,862 |
| Group Insurance | - | 1,240 |
| Advance against land sale (DG ship) | 2,000,000 | 2,000,000 |
| Advance against hydrographic survey | 37,185,476 | 28,216,174 |
| Advance against dredging | - | 16,990,000 |
| Bangladesh India protocol maintenance charge | 133,583,970 | 138,475,096 |
| | 265,039,076 | 215,823,034 |
| 12.2.2 Sundry deposits | | |
| Security deposits (Note 12.2.2.1) | 654,606,350 | 618,499,987 |
| Earnest money (Note 12.2.2.2) | 2,967,133 | 6,007,433 |
| | 657,573,483 | 624,507,420 |
| 12.2.2.1 Security deposits | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 618,499,987 | 563,682,719 |
| Addition during the year | 437,781,793 | 431,909,597 |
| | 1,056,281,780 | 995,592,316 |
| Less: recovery/adjustment during the year | 401,675,430 | 377,092,329 |
| Balance as on 30.6.2019 | 654,606,350 | 618,499,987 |
| 12.2.2.2 Earnest money | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 6,007,433 | 4,321,963 |
| Addition during the year | 223,000 | 3,906,990 |
| | 6,230,433 | 8,228,953 |
| Less: recovery/adjustment during the year | 3,263,300 | 2,221,520 |
| Balance as on 30.6.2019 | 2,967,133 | 6,007,433 |
| 12.2.3 Advance against others | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 29,994,385 | 27,910,735 |
| Addition during the year | 1,185,000 | 2,760,150 |
| | 31,179,385 | 30,670,885 |
| Less: recovery/adjustment during the year | 1,031,000 | 676,500 |
| Balance as on 30.6.2019 | 30,148,385 | 29,994,385 |



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|---|----------------------|----------------------|
| 12.2.4 Deferred income | | |
| Ministry of Agriculture | 200,000 | 220,000 |
| Ministry of Food | 450,000 | 480,000 |
| Bangladesh Petroleum Corporation (Baghabari) | 735,900 | 802,800 |
| Port deferred Income | 54,641,730 | 25,602,096 |
| Leasehold property-BPC (Barisal) | - | 2,459,201 |
| Marking material advance | - | 1,139,215 |
| | 56,027,630 | 30,703,312 |
| 12.3 Provision for interest on long term loan | | |
| Provision for interest on government loan (Note 12.3.1) | 2,321,589,257 | 2,251,161,352 |
| Provision for interest on foreign loan (Note 12.3.2) | 3,343,984,649 | 3,219,996,990 |
| | 5,665,573,906 | 5,471,158,342 |
| 12.3.1 Provision for interest on government loan | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 2,251,161,352 | 2,180,733,446 |
| Addition during the year | 70,427,905 | 70,427,906 |
| Balance as on 30.6.2019 | 2,321,589,257 | 2,251,161,352 |
| This represents the balance of provision for interest on GoB loan provided @ 5% PA. | | |
| 12.3.2 Provision for interest on foreign loan | | |
| This is made up as follows: | | |
| Balance as on 1.7.2018 | 3,219,996,989 | 3,096,009,330 |
| Addition during the year | 168,987,659 | 168,987,660 |
| | 3,388,984,649 | 3,264,996,990 |
| Less: payment during the year | 45,000,000 | 45,000,000 |
| Balance as on 30.6.2019 | 3,343,984,649 | 3,219,996,989 |
| This represents the balance of provision for interest on foreign loan provided @ 6% PA. | | |
| 12.4 Prvision for leave pay and Gratuity | | |
| This is made up as follows: | | |
| Balance as on 01.07.2018 | - | 510,085,800 |
| Addition during the year | - | - |
| | - | 510,085,800 |
| Less: Adjustment during the year | - | (510,085,800) |
| Balance as on 30.06.2019 | - | - |



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|---|----------------------|----------------------|
| 13 Operating income | | |
| Port revenue (Note 13.1) | 1,610,750,611 | 1,354,462,591 |
| C & P revenue (Note 13.2) | 230,251,949 | 194,712,714 |
| Canal revenue | 50,176,164 | 33,139,281 |
| Overhead Income | 1,973,911 | 3,512,009 |
| Income from India Bangladesh Protocol | 103,736,381 | 103,735,071 |
| Dredger revenue (Dredger income+Third Party Dredger income) | 251,222,678 | 233,600,000 |
| | 2,248,111,693 | 1,923,161,667 |
| 13.1 Port Revenue | | |
| Dhaka port | 288,984,908 | 246,902,259 |
| Narayanganj port | 648,494,637 | 643,663,364 |
| Chandpur port | 49,647,025 | 46,894,990 |
| Khulna port | 68,139,470 | 70,376,013 |
| Barisal port | 88,949,366 | 105,475,155 |
| Patuakhali port | 34,476,339 | 28,666,792 |
| Chittagong port | 45,096,891 | 37,473,919 |
| Aricha port | 112,485,148 | 85,577,334 |
| Baghabari port | 47,308,329 | 30,718,041 |
| Shimulia Port | 106,057,472 | |
| Maowa port | - | 39,828,805 |
| Narsingdi port | 882,642 | 957,497 |
| Nowapara Port Income | 15,193,322 | 10,438,275 |
| Borguna port | 7,227,710 | 7,459,042 |
| Bhola River port | 18,613,998 | |
| Ashuganj port | 79,193,355 | 31,104 |
| | 1,610,750,611 | 1,354,462,591 |
| 13.2 C & P Revenue | | |
| Conservancy charges | 96,573,777 | 82,933,919 |
| Pilotage charges | 131,984,651 | 111,751,795 |
| Salvage charges | 1,004,371 | 27,000 |
| Hire charges of vessels | 689,150 | - |
| | 230,251,949 | 194,712,714 |



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|--|----------------------|----------------------|
| 14 Operating expenditure | | |
| Salaries, wages and other benefits (Note 14.1) | 1,903,351,451 | 1,842,773,586 |
| Travelling expenses | 30,787,632 | 27,648,958 |
| Provident fund contribution | 33,161,349 | 42,145,677 |
| Consumable materials (Note 14.2) | 88,474,973 | 58,034,041 |
| Rent, rates and taxes (Note 14.3) | 72,295,863 | 61,235,268 |
| Office contingencies (Note 14.4) | 169,837,895 | 117,256,916 |
| Fuel, oil and lubricants (Note 14.5) | 828,446,214 | 639,578,088 |
| Repairs and maintenance (Note 14.6) | 894,384,281 | 839,570,521 |
| Maintenance of dredging (Note 14.7) | 1,240,896,222 | 1,619,405,234 |
| Other expenses (Note 14.8) | 179,043,684 | 172,969,653 |
| | 5,440,679,563 | 5,420,617,941 |
| 14.1 Salaries, wages and other benefits | | |
| Salary of officers | 252,837,224 | 238,351,266 |
| Salary of staffs | 641,104,808 | 612,752,648 |
| House rent allowance | 386,132,197 | 371,135,624 |
| Bonus of officer | 39,258,893 | 39,575,898 |
| Bonus of Staff | 91,316,315 | 86,385,360 |
| Medical allowances | 62,344,943 | 61,458,238 |
| Overtime allowances | 12,428,340 | 12,368,884 |
| Overtime allowance pilotage staff | 1,037,200 | |
| Boishakhi allowance-Staff | 6,883,518 | 8,772,664 |
| Boishakhi allowance-Officer | 6,375,800 | 3,727,952 |
| Gratuity Expenses | - | 1,073,074 |
| Pension expenses | 340,000,000 | 330,000,000 |
| Conveyance expense | 6,860,296 | 7,188,023 |
| Other allowances | 56,771,918 | 69,905,013 |
| Dearness allowance | - | 78,943 |
| | 1,903,351,451 | 1,842,773,586 |
| 14.2 Supply materials | | |
| Consumable materials | 19,771,846 | 13,465,157 |
| Conservancy gears | 34,912,271 | 20,000,000 |
| Mouring gear chain collection | 498,520 | - |
| Marking materials | 6,081,787 | 5,291,198 |
| Bandaling Materials | 2,998,900 | 2,018,844 |
| Printing and stationery | 24,211,649 | 17,258,842 |
| | 88,474,973 | 58,034,041 |



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|---|--------------------|--------------------|
| 14.3 Rent, rates and taxes | | |
| Office rent | 178,250 | 184,950 |
| Municipal/urban tax | 4,942,846 | 4,843,915 |
| Rent of truck and van | 30,985 | 459,810 |
| Land development tax | 4,042,918 | 7,401,380 |
| Income tax on bank Interest | 13,405,367 | 5,025,005 |
| Income tax on Revenue Collection | 2,619,080 | 4,734,065 |
| Tax on River bank | 4,086,738 | 5,295,286 |
| Pilot house rent | 1,641,030 | 1,581,522 |
| Vat of BIWTA | 13,929,430 | |
| Registration and renewal fees of vehicles | 512,127 | 435,789 |
| Licence fees for communication | 335,800 | - |
| Licence fees of launch ghats | 357,045 | 270,948 |
| Survey fees | 91,655 | 132,020 |
| VAT for fuel | 4,070,428 | 9,199,401 |
| Transport hire charges | 13,578,573 | 13,688,537 |
| Marking bit boat | 7,968,433 | 7,919,900 |
| Speed Boat/ ferry rent | 505,158 | 62,740 |
| | 72,295,863 | 61,235,268 |
| 14.4 Office contingencies | | |
| Utilities (electricity, gas and water) | 30,090,118 | 20,827,305 |
| Liveries and uniform for office staff | 13,459,887 | 7,384,032 |
| Telephone bill (office) | 2,715,993 | 2,792,120 |
| Advertisement for works and suppliers | 31,736,536 | 20,326,050 |
| Legal expenses | 4,089,243 | 3,138,024 |
| Audit fees | 97,500 | 145,000 |
| OD survey | 1,713,421 | 1,984,097 |
| Special travelling allowances | 1,976,932 | 1,924,456 |
| Insurance premium (assets) | 5,479,918 | 6,800,000 |
| Insurance premium (group insurance and other) | 5,143,746 | 4,831,150 |
| Bank charge and commission | 2,193,144 | 1,875,324 |
| Washing and sweeping charges | 1,651,628 | 1,497,776 |
| Conveyance charges | 3,422,497 | 3,249,848 |
| Conveyance charges for pilotage employees | 4,057,880 | 4,052,040 |
| Eviction expenses | 16,695,774 | 8,393,663 |
| Medical expenses (medicine) | 3,963,718 | 3,960,893 |
| Consultancy fees | 10,533,755 | 7,142,203 |
| Other expenses and contingencies expenses | 13,618,785 | 10,014,700 |
| Recruiting expenses | 14,130,449 | 6,918,235 |
| Bad Debts | 500,000 | - |
| Eid fastible celebration | 2,300,022 | |
| Shuddahchar | 266,950 | - |
| | 169,837,895 | 117,256,916 |



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|--|----------------------|----------------------|
| 14.5 Fuel, oil and lubricants | | |
| Fuel, oil and lubricants for vessels | 177,905,539 | 153,079,672 |
| Fuel, oil and lubricants for dredgers | 629,946,849 | 465,277,756 |
| Fuel, oil and lubricants for vehicles | 17,459,110 | 17,841,324 |
| Fuel, oil and lubricants for decca chains | 503,228 | 695,275 |
| Fuel, oil and lubricants for others | 2,631,488 | 2,684,061 |
| | 828,446,214 | 639,578,088 |
| 14.6 Repairs and maintenance | | |
| Repairs and maintenance of office furniture | 1,713,660 | 1,916,625 |
| Repairs and maintenance of office equipment | 3,096,778 | 3,090,359 |
| Repairs and maintenance of transport equipment | 6,942,576 | 6,866,062 |
| Repairs and maintenance of dredger equipments | 129,676,143 | 109,457,608 |
| Repairs and maintenance of fleet equipments | 43,698,618 | 51,581,317 |
| Repairs and maintenance of hydrographic equipments | 3,050,421 | 1,436,511 |
| Repairs and maintenance of pontoons | 268,261,481 | 207,521,460 |
| Repairs and maintenance of pontoon (W.P) | - | 38,981,517 |
| RCW | 437,944,605 | 418,704,062 |
| Maowa (Shimulia Ghat) | - | - |
| Fixed Assets | - | 15,000 |
| | 894,384,281 | 839,570,521 |
| 14.7 Maintenance of dredging | | |
| Maintenance of dredging | 665,718,480 | 742,527,925 |
| Mongla Ghoshiakhali | 550,949,968 | 849,027,517 |
| Study of dredger | 24,227,774 | 27,849,792 |
| | 1,240,896,222 | 1,619,405,234 |
| 14.8 Other expenses | | |
| Training expenses | 3,897,503 | 3,658,438 |
| Interest on foreign loan | 45,000,000 | 45,000,000 |
| Donation and subscription, etc | 26,085,907 | 20,346,445 |
| India Bangladesh protocol expense | 103,736,381 | 103,735,071 |
| Cost of newspapers and periodicals | 323,893 | 229,699 |
| | 179,043,684 | 172,969,653 |
| 15 Other charges | | |
| Debt services expenses (Note 15.1) | 194,415,565 | 194,415,565 |
| Depreciation | 883,259,607 | 895,866,435 |
| | 1,077,675,172 | 1,090,281,999 |
| 15.1 Debt services expenses | | |
| Interest on local loan | 70,427,905 | 70,427,904 |
| Interest on foreign loan | 123,987,659 | 123,987,660 |
| | 194,415,565 | 194,415,565 |



| Particulars | 2018-2019 Taka | 2017-2018 Taka |
|---|----------------------|----------------------|
| 16 Non operating income | | |
| Rent from office building | 10,924,229 | 7,787,820 |
| Rent from inspection bungalow | 115,170 | 25,625 |
| Interest on bank deposit | 148,749,169 | 73,414,304 |
| Interest on loan from employees | 78,784 | 7,053,845 |
| Sale proceeds of tender, etc | 11,421,460 | 12,312,974 |
| Sale proceeds of hydro chart | 3,994,872 | 2,589,161 |
| Forfeiture of security deposit | 333,600 | 78,641 |
| Sale proceeds of OTR | 7,803,877 | 12,575,327 |
| Gain on Disposition of Property | - | 5,067 |
| Rent for residential accommodation | 1,462,737 | 1,119,046 |
| Other income | 72,217,264 | 29,789,673 |
| Rent for use of vessels and transportation | 1,499,986 | 876,418 |
| Docking Charge | - | 210,550 |
| Lease licence and land fee | 11,188,273 | 9,399,073 |
| | 269,789,419 | 157,237,524 |
| 17 Revenue grant from GoB | | |
| Revenue grant | 3,809,341,484 | 3,790,631,000 |
| Revenue grant for who, echo sounder vessels | - | - |
| | 3,809,341,484 | 3,790,631,000 |

An amount of Tk 4,286,854,000 was received from GoB as grant for meeting a portion of the revenue expenses of the Authority, details of which are shown in schedule 6.

18 Particulars of disposal of property, plant and equipment

No disposal of property, plant and equipment was made during the year under review.

19 Capital expenditure commitment

There was neither any commitment for capital expenditure nor actual expenditure provision in the year ended 30 June 2019.

20 Claim not acknowledged as debt

There was no claim against the Authority not acknowledged as debt as of 30 June 2019.

21 Unavailed credit facilities

There was no credit facility available to the Authority under any contract other than credit available in the ordinary course of business and not availed as of 30 June 2019.

22 Subsequent events

There were no non adjusting post balance sheet events of such importance, non disclosure of which would affect the ability of the users of financial statements to make proper evaluations and decisions.



Bangladesh Inland Water Transport Authority (BIWTA)
Schedule of Property, Plant and Equipment
As on 30 June, 2019

Schedule- 1

| SL. No. | Particular | COST | | | | Rate of Dep. | DEPRECIATION | | | | Balance as on 30-06-2019 | Written down value as on 30-06-2019 |
|---------|------------------------------|--------------------------|--------------------------|----------|------------------------|--------------|--------------------------|---------------|-------------------------|--|--------------------------|-------------------------------------|
| | | Balance as on 01-07-2018 | Addition during the year | Disposal | Total as on 30-06-2019 | | Balance as on 01-07-2018 | Addition Dep. | Charged during the year | Total depreciation as on during the year | | |
| 1 | 2 | 3 | 4 | 5 | (3+4)-5=6 | 7 | 8 | 4*7/12*6=9 | (3-8)*7=10 | 9+10=11 | 8+9+10=12 | 6-12=13 |
| A) | Other than 3rd project : | | | | | | | | | | | |
| 01 | Land | 815,104,118 | - | - | 815,104,118 | | - | - | - | - | - | 815,104,117.75 |
| 02 | Land Development | 368,296,908 | - | - | 368,296,908 | | - | - | - | - | - | 368,296,908.00 |
| 03 | Road | 575,793,351 | - | - | 575,793,351 | 10% | 249,344,296 | - | 32,644,903.49 | 32,644,903.49 | 281,989,201.53 | 293,804,149.37 |
| 04 | Main Office Building | 141,170,151 | - | - | 141,170,151 | 2.5% | 42,650,251 | - | 2,462,997.49 | 2,462,997.49 | 45,113,248.89 | 96,056,902.11 |
| 05 | Office Building | 383,850,462 | 70,938,718 | - | 454,789,180 | 5% | 62,373,173 | 1,773,467.95 | 16,073,864.47 | 17,847,332.42 | 80,220,505.04 | 374,568,674.96 |
| 06 | Terminal Building | 843,619,412 | 2,814,300 | - | 846,433,712 | 5% | 254,107,512 | 70,357.50 | 29,475,595.00 | 29,545,952.50 | 283,653,464.43 | 562,780,247.57 |
| 07 | Cargo & Passenger Sheds | 214,940,664 | 12,722,385 | - | 227,663,049 | 5% | 81,455,995 | 318,059.63 | 6,674,233.46 | 6,992,293.08 | 88,448,287.95 | 139,214,761.05 |
| 08 | Residential Building | 49,716,907 | - | - | 49,716,907 | 5% | 23,793,193 | - | 1,296,185.69 | 1,296,185.69 | 25,089,378.93 | 24,627,528.07 |
| 09 | Workshop Building | 11,982,300 | - | - | 11,982,300 | 5% | 10,481,800 | - | 75,024.99 | 75,024.99 | 10,556,825.20 | 1,425,474.80 |
| 10 | Godown | 14,903,654 | - | - | 14,903,654 | 5% | 6,962,063 | - | 397,079.56 | 397,079.56 | 7,359,142.41 | 7,544,511.59 |
| 11 | Other Building | 25,468,387 | - | - | 25,468,387 | 5% | 16,778,969 | - | 434,470.92 | 434,470.92 | 17,213,439.47 | 8,254,947.53 |
| 12 | Jetties (Wooden) | 317,403,541 | - | - | 317,403,541 | 10% | 178,476,059 | - | 13,892,748.27 | 13,892,748.27 | 192,368,806.80 | 125,034,734.45 |
| 13 | R.C.C. Jetties | 694,176,234 | - | - | 694,176,234 | 3% | 195,593,346 | - | 14,957,486.64 | 14,957,486.64 | 210,550,832.54 | 483,625,401.46 |
| 14 | Quay Walls | 16,580,968 | - | - | 16,580,968 | 10% | 11,449,755 | - | 513,121.31 | 513,121.31 | 11,962,876.25 | 4,618,091.75 |
| 15 | Steel Gangway / Jetties | 151,951,957 | 31,651,452 | - | 183,603,409 | 5% | 64,226,386 | 791,286.30 | 4,386,278.53 | 5,177,564.83 | 69,403,951.26 | 114,199,457.74 |
| 16 | R.C.C. Poles | 6,553,473 | - | - | 6,553,473 | 10% | 6,121,956 | - | 43,151.70 | 43,151.70 | 6,165,107.74 | 388,365.26 |
| 17 | W.S. Plant & Machinery | 46,204,024 | - | - | 46,204,024 | 10% | 45,217,753 | - | 98,627.05 | 98,627.05 | 45,316,380.51 | 887,643.49 |
| 18 | Mobile Crane | 375,183,140 | - | - | 375,183,140 | 10% | 159,683,795 | - | 21,549,934.46 | 21,549,934.46 | 181,233,729.86 | 193,949,410.14 |
| 19 | Telephone Installation | 7,742,723 | - | - | 7,742,723 | 10% | 4,920,438 | - | 282,228.48 | 282,228.48 | 5,202,666.67 | 2,540,056.33 |
| 20 | Telephone (PABX) | 4,910,430 | 1,048,725 | - | 5,959,155 | 10% | 2,747,788 | 52,436.25 | 216,264.19 | 2,68,700.44 | 3,016,488.58 | 2,942,666.42 |
| 21 | Communication Equipments | 28,122,825 | - | - | 28,122,825 | 10% | 25,363,784 | - | 275,904.08 | 275,904.08 | 25,639,688.24 | 2,483,136.76 |
| 22 | Decca Chain Equipments -DGPS | 32,674,463 | 20,115,745 | - | 52,790,208 | 5% | 18,889,333 | 502,893.63 | 689,256.52 | 1,192,150.14 | 20,081,482.79 | 32,708,723.21 |
| 23 | Survey Equipments | 83,318,451 | - | - | 83,318,451 | 10% | 72,398,041 | - | 1,092,040.97 | 1,092,040.97 | 73,490,082.29 | 9,828,368.71 |
| 24 | Navigational Aid Equipments | 341,056,193 | 30,488,974 | - | 371,545,167 | 10% | 167,519,803 | 1,524,448.70 | 17,353,639.01 | 18,878,087.71 | 186,397,890.63 | 185,147,276.37 |
| 25 | Machinery & Equipments | 18,654,172 | 151,507,629 | - | 170,161,801 | 10% | 17,515,678 | 7,575,381.45 | 113,849.42 | 7,689,230.87 | 25,204,908.69 | 144,956,892.31 |
| 26 | Office Furnitures | 72,351,038 | 22,748,168 | - | 95,099,206 | 10% | 31,915,431 | 1,137,408.40 | 4,043,560.73 | 5,180,969.13 | 37,096,399.85 | 58,002,803.15 |
| 27 | Office Equipments | 86,953,036 | 8,712,492 | - | 95,665,528 | 15% | 51,533,050 | 653,436.90 | 5,312,997.97 | 5,966,434.87 | 57,499,484.40 | 38,166,043.60 |
| 28 | Transport Vehicles | 249,918,414 | 45,406,500 | - | 295,324,914 | 10% | 126,050,022 | 2,270,325.00 | 12,386,839.15 | 14,657,164.15 | 140,707,186.65 | 154,617,727.35 |
| 29 | Vessels & barges | 1,405,336,541 | - | - | 1,405,336,541 | 5% | 662,328,085 | - | 37,150,422.79 | 37,150,422.79 | 699,478,507.90 | 705,858,033.10 |
| 30 | Bouya | 305,273,619 | - | - | 305,273,619 | 10% | 268,793,854 | - | 3,647,976.54 | 3,647,976.54 | 272,441,830.18 | 28,831,788.82 |

| SL. No. | Particular | COST | | | Rate of Dep. | DEPRECIATION | | | | | Written down value as on 30-06-2019 | |
|---------|---------------------------------|--------------------------|--------------------------|----------|--------------|------------------------|--------------------------|---------------|-------------------------|--|-------------------------------------|--------------------------|
| | | Balance as on 01-07-2018 | Addition during the year | Disposal | | Total as on 30-06-2019 | Balance as on 01-07-2018 | Addition Dep. | Charged during the year | Total depreciation as on during the year | | Balance as on 30-06-2019 |
| 31 | Dredgers | 4,985,611.641 | - | - | 5% | 4,985,611.641 | 1,313,929.549 | - | 183,584,104.61 | 183,584,104.61 | 1,497,513,653.41 | 3,488,097,987.59 |
| 32 | Becon | 192,169.342 | - | - | 10% | 192,169.342 | 171,067.674 | - | 2,110,166.75 | 2,110,166.75 | 173,177,841.24 | 18,991,500.76 |
| 33 | Pontoons & Flats | 2,796,615.710 | 45,482.176 | - | 7.5% | 2,842,097.886 | 1,511,695.449 | 1,705,581.60 | 96,369,019.60 | 98,074,601.20 | 1,609,770,049.89 | 1,232,327,836.11 |
| 34 | Overhead Tanks | 3,728.877 | - | - | 5% | 3,728.877 | 3,154.683 | - | 28,709.69 | 28,709.69 | 3,183,392.98 | 545,484.02 |
| 35 | Sinkers (R.C.C) | 2,320.939 | - | - | 5% | 2,320.939 | 1,437.869 | - | 44,153.50 | 44,153.50 | 1,482,022.44 | 838,916.56 |
| 36 | Bridle Chain | 101,200 | - | - | 10% | 101,200 | 97,725 | - | 347.52 | 347.52 | 98,072.35 | 3,127.65 |
| 37 | Voltage Stabiser | 725,000 | - | - | 10% | 725,000 | 616,181 | - | 10,881.87 | 10,881.87 | 627,063.20 | 97,936.80 |
| 38 | S.L. Chain | 7,069,317 | - | - | 10% | 7,069,317 | 6,813,269 | - | 25,604.79 | 25,604.79 | 6,838,873.87 | 230,443.13 |
| 39 | Blundary Wall at Baghabari | 26,314,258 | - | - | 10% | 26,314,258 | 11,210,949 | - | 1,510,330.92 | 1,510,330.92 | 12,721,279.72 | 13,592,978.28 |
| 40 | Notakhola Ferry Ghat | 17,495,188 | - | - | 10% | 17,495,188 | 15,772,313 | - | 172,287.53 | 172,287.53 | 15,944,600.25 | 1,550,587.75 |
| 41 | Hydro Chats | 1,805,000 | - | - | 10% | 1,805,000 | 1,627,248 | - | 17,775.15 | 17,775.15 | 1,645,023.62 | 159,976.38 |
| 42 | Parking Yard | 66,761,261 | - | - | 10% | 66,761,261 | 41,859,995 | - | 2,490,126.58 | 2,490,126.58 | 44,350,121.76 | 22,411,139.24 |
| 43 | G.P.S. Station (Mapping) | 95,319,152 | - | - | 10% | 95,319,152 | 79,391,302 | - | 1,592,784.98 | 1,592,784.98 | 80,984,087.16 | 14,335,064.84 |
| 44 | Other Assets | 139,517,858 | 5,265,173 | - | 10% | 144,783,031 | 47,310,728 | 263,258.65 | 9,220,713.00 | 9,483,971.65 | 56,794,699.60 | 87,988,331.39 |
| 45 | Archaide Buiding (SOB) | 10,909,266 | - | - | 5% | 10,909,266 | 6,517,413 | - | 219,592.63 | 219,592.63 | 6,737,006.08 | 4,172,259.92 |
| 46 | Genarator & Sub Station | 87,717,547 | 12,342,422 | - | 10% | 100,059,969 | 47,808,823 | 617,121.10 | 3,990,872.39 | 4,607,993.49 | 52,416,816.63 | 47,643,152.37 |
| 47 | Computerisation | 4,297,110 | 2,511,865 | - | 10% | 6,808,975 | 1,985,555 | 125,593.25 | 231,155.53 | 356,748.78 | 2,342,303.52 | 4,466,671.48 |
| 48 | R M River salvage unit | 7,991,401 | - | - | 10% | 7,991,401 | 4,876,334 | - | 311,506.67 | 311,506.67 | 5,187,840.94 | 2,803,560.06 |
| 49 | Ferry Ghat, Harina | 170,465,183 | - | - | 10% | 170,465,183 | 94,659,931 | - | 7,580,525.24 | 7,580,525.24 | 102,240,455.85 | 68,224,727.15 |
| 50 | Electrical Installation, Harina | 10,684,033 | - | - | 10% | 10,684,033 | 5,187,548 | - | 549,648.53 | 549,648.53 | 5,737,196.21 | 4,946,836.79 |
| 51 | Computer, Laptop, Multimedia M | 5,862,783 | 3,078,000 | - | 10% | 8,940,783 | 2,737,836 | 153,900.00 | 312,494.68 | 466,394.68 | 3,204,230.86 | 5,736,552.14 |
| 52 | Navigational Aid Eq (Work P. | 126,950,254 | - | - | 10% | 126,950,254 | 53,378,815 | - | 7,357,143.86 | 7,357,143.86 | 60,735,959.24 | 66,214,294.76 |
| 53 | Hydro charts (Work Plan) | 17,684,522 | - | - | 10% | 17,684,522 | 9,226,070 | - | 845,845.21 | 845,845.21 | 10,071,915.15 | 7,612,606.85 |
| 54 | Hydro data analysis (W.P) | 5,299,000 | - | - | 10% | 5,299,000 | 2,482,894 | - | 281,610.59 | 281,610.59 | 2,764,504.73 | 2,534,495.27 |
| 55 | R&M of Pontoon (Work plan) | 26,125,752 | - | - | 7.5% | 26,125,752 | 9,760,632 | - | 1,227,384.01 | 1,227,384.01 | 10,988,015.92 | 15,137,736.08 |
| 56 | R&M of jetties (Work plan) | 5,400,011 | - | - | 3% | 5,400,011 | 901,953 | - | 134,941.74 | 134,941.74 | 1,036,894.75 | 4,363,116.25 |
| 57 | Vessels (Work plan) | 29,885,582 | - | - | 5% | 29,885,582 | 7,916,933 | - | 1,098,432.45 | 1,098,432.45 | 9,015,365.47 | 20,870,216.53 |
| 58 | Axebeator (Work plan) | 56,700,000 | - | - | 5% | 56,700,000 | 15,020,290 | - | 2,083,985.51 | 2,083,985.51 | 17,104,275.31 | 39,595,724.69 |
| 59 | Automation (Work plan) | 24,200,000 | - | - | 10% | 24,200,000 | 11,339,128 | - | 1,286,087.22 | 1,286,087.22 | 12,625,215.02 | 11,574,784.98 |
| 60 | R&M of Bouya (W.P) | 2,731,254 | - | - | 10% | 2,731,254 | 1,279,754 | - | 145,150.04 | 145,150.04 | 1,424,903.68 | 1,306,350.32 |
| 61 | Pilot house Barishal | 50,443,908 | - | - | 5% | 50,443,908 | 2,095,727 | - | 2,417,409.04 | 2,417,409.04 | 4,513,136.26 | 45,930,771.74 |
| 62 | DGPS station (Work plan) | 80,778,988 | - | - | 5% | 80,778,988 | 9,602,293 | - | 3,558,834.73 | 3,558,834.73 | 13,161,128.18 | 67,617,859.82 |
| 63 | Multim | 70,802,226 | - | - | 10% | 70,802,226 | 33,175,020 | - | 3,762,720.58 | 3,762,720.58 | 36,937,740.79 | 33,864,485.21 |
| 64 | Waiting / Rest Room | 14,113,300 | - | - | 5% | 14,113,300 | 1,511,085 | - | 630,110.76 | 630,110.76 | 2,141,195.62 | 11,972,104.38 |
| 65 | Driving Materials | 4,581,000 | - | - | 10% | 4,581,000 | 2,146,469 | - | 243,453.12 | 243,453.12 | 2,389,921.90 | 2,191,078.10 |
| 66 | Hydro data analysis | 3,663,000 | - | - | 10% | 3,663,000 | 1,716,332 | - | 194,666.84 | 194,666.84 | 1,910,998.46 | 1,752,001.54 |
| 67 | Bank Protection | 766,722,444 | - | - | 10% | 766,722,444 | 263,996,588 | - | 50,272,585.60 | 50,272,585.60 | 314,269,173.63 | 452,454,230.37 |
| 68 | R C C sheet | 3,000,000 | - | - | 5% | 3,000,000 | 794,724 | - | 110,263.78 | 110,263.78 | 904,988.11 | 2,095,011.89 |



BANGLADESH INLAND WATER TRANSPORT AUTHORITY

Schedule of Capital Work in Progress
as on 30 June 2019

| Schedule 2 Amount in Taka | | Particulars | Balance as on 1.7.2018 | Addition during the year | Transferred to property, plant and equipment | Transferred to development dredging | Balance as on 30.6.2019 |
|------------------------------|--|---|---------------------------|-----------------------------|--|---|----------------------------|
| 1 | | Development of port facilities at different landing station of the Southern region. | - | - | - | | - |
| 2 | | Procurement of 10 dredgers,crane boats, crew house boats with other accessories. | 3,520,057,030 | 171,820,833 | - | | 3,691,877,863 |
| 3 | | Procurement of 6 dredgers and accessories for ministry of water recourses and ministry of shipping (BIWTA Port -1) | 308,918 | | | | 308,918 |
| 4 | | Dredging on 12 important river routes | - | 498,552,773 | 498,552,773 | - | - |
| 5 | | Capital dredging of 53 routes in land waterways | - | 1,999,469,512 | 1,999,469,512 | - | - |
| 6 | | Establishment of Ashuganj inland container port. | 428,868 | | | | 428,868 |
| 7 | | Establishment of ship Personnel Training Institute, Madaripur. | 342,528,045 | 166,503,566 | 31,127,162 | | 477,904,449 |
| 8 | | Procurement of 20 dredgers with Ancillary equipment and accessories | 10,230,033,164 | 3,549,980,450 | - | | 13,780,013,614 |
| 9 | | Modernization of 3 DGPS Beacon Station including Control Station & Monitoring Station | 10,493,222 | 33,762,016 | 14,907,000 | | 29,348,238 |
| 10 | | Sandap Guptasara Projcet | 147,977,199 | 149,669,715 | 158,200,146 | - | 297,646,914 |
| 11 | | Procurement & Instalation of digital Gauges And data collection through global system for mobile(GSM) network | 2,049,146 | 156,151,000 | 5,099,500 | | 196,698,460 |
| 12 | | Establishment of ferryghat including allied facilities at Balashi & Bahadurabad | 40,149,262 | 472,028,698 | 43,800,000 | 310,380,000 | 48,800,000 |
| 13 | | Feasibility Study for mordanization of port facilities for Khulna, Narshingdi, Barguna and development of Galachipa, Mongla, Meghna, Sunamganj, Tekerhat, Ghorashal, Kanchpur, Bhairab, daudkandi-Bausia River port | 5,000,000 | | | | |
| 14 | | Feasibility Study for development of Teknaf, Cox's Bazar, Chatak, Faridpur, Ghorashal River Prot, Farry Ghat & Jattys at various location. | 49,019,819 | 47,125,955 | | | 96,145,774 |



| SL No | Particulars | Balance as on 1.7.2018 | Addition during the year | Transferred to property, plant and equipment | Transferred to development dredging | Balance as on 30.6.2019 |
|-------|--|------------------------|--------------------------|--|-------------------------------------|-------------------------|
| 15 | Feasibility Study for river management by enhancing the navigability removing/ minimizing drainge congesting, tourism, wetland ecosystem, irrigation and landing facilities by capital dredging in haor region. | 47,480,000 | - | - | - | 47,480,000 |
| 16 | Establishment of inland Container River port at Ashugonj | - | 6,400,658,865 | - | - | 6,400,658,865 |
| 17 | Construction & Instalation of dimaraction pillar, walkway, Bank protection, Jetty with allied work on Evicted foreshore land of the river Buriganga, turag,Balu & sitalakha (2nd Phase) | - | 23,175,662 | - | - | 23,175,662 |
| 18 | Establishment of River port with allied facilities at Nagabari | - | 16,111,720 | - | - | 16,111,720 |
| 19 | Procurement of 35 Dredgers with Ancillary Equipment and Accessories | - | 4,027,907 | - | - | 4,027,907 |
| 20 | Feasibility Study for rocurement of 2 High power salvage vessels with allied facilities, different types of 61 service vessels including 6 river cleaning vessels & different types of 132 pontoons for BIWTA | - | 6,513,967 | - | - | 6,513,967 |
| 21 | Improvement and Restoration of Nabigability for old brahmaputra, Dharala, Tulai & Punarbhara River | - | 49,992,757 | - | 37,839,757.00 | 12,153,000 |
| 22 | Feasibility Study for construction of walkway, Eco-park and other allied infrastructure on the foreshore land of the river Buriganga, Turag, balu & Sitalakha (3rd phase) and waste removal from the river bed along | - | 20,050,000 | - | - | 20,050,000 |
| 23 | Feasibility study for nevigation Improvement and landing facilities at Chottagram hill-tracks rision | - | 7,095,182 | - | - | 7,095,182 |
| 24 | Construction & placement of Special type Terminal pontoons with allied facilities | - | 350,000 | - | - | 350,000 |
| 25 | Total | 14,395,524,673 | 13,816,840,579 | 2,707,356,093 | 310,380,000 | 25,156,789,401 |



Bangladesh Inland Water Transport Authority (BIWTA)
Schedule of FDR
As on 30 June 2019

Schedule 3
Amount in Taka

A FDR with government bank

| Sl. No. | FDR No. | Date | Name of the bank | Branch | Maturity date | Renew of Maturity date | Amount tk | Validity (Month) | Interest rate (%) |
|------------------|------------------------------|----------|------------------|---------------------|---------------|------------------------|--------------------|------------------|-------------------|
| 1 | 038125/215/35 | 26-11-18 | Rupali bank Ltd. | shambazer ,Dhaka | 26-11-19 | | 50,000,000 | 12 | |
| 2 | 257891/1173 | 27-11-18 | Krishni Bank | Badda, Dhaka | 27-11-19 | | 50,000,000 | 12 | |
| 3 | 042985/1018-01-0004423 | 06-12-15 | Basic Bank Ltd | Moulvi Bazarl,Dhaka | 06-12-16 | 06-12-19 | 50,000,000 | 12 | 6.5 |
| 4 | 058873/6418-01-0003278 | 06-12-15 | Basic Bank Ltd | Cantonmentl,Dhaka | 06-12-16 | 06-12-19 | 100,000,000 | 12 | 6.5 |
| 5 | 085022/0618-01-0009357/2015 | 06-12-15 | Basic Bank Ltd | Bongshal,Dhaka | 06-12-16 | 06-12-19 | 250,000,000 | 12 | 6.5 |
| 6 | 078752/3918-01-0005784 | 06-12-15 | Basic Bank Ltd | Islampur Road,Dhaka | 06-12-16 | 06-12-19 | 50,000,000 | 12 | 6.5 |
| 7 | 673802/19185/4001-0330191851 | 07-12-17 | Krishni Bank | Head Officel,Dhaka | 07-12-18 | 07-12-19 | 50,000,000 | 12 | 6.5 |
| 8 | 038127/35/217 | 09-12-18 | Rupali bank Ltd. | shambazer ,Dhaka | 09-12-19 | | 30,000,000 | 12 | |
| Sub total | | | | | | | 630,000,000 | | |



Bangladesh Inland Water Transport Authority (BIWTA)
Schedule of FDR
As on 30 June 2019

Schedule 3-B
Amount in Taka

B FDR with non government bank

| Sl. No | FDR No. | Date | Name of the bank | Branch | interest rate (%) | Maturity date | Renew of Maturity date | Amount (Tk) | Validity (Month) | Interest rate (%) |
|------------------|-------------------------|----------|-----------------------------------|------------------------------------|-------------------|---------------|------------------------|----------------------|------------------|-------------------|
| 1 | 0495714/0124400298718 | 19-11-18 | NRB Bank Ltd. | Banani Branch, Dhaka | 9.5 | 19-11-19 | | 80,000,000 | 12 | |
| 2 | 0515205/0124400298332 | 19-11-18 | NRB Bank Ltd. | Nababpur Road Branch | 9.5 | 19-11-19 | | 20,000,000 | 12 | |
| 3 | 1275330001846 | 19-11-18 | Social Islami Bank Ltd. | Corporate office, Motijheel, Dhaka | 9.5 | 19-11-19 | | 40,000,000 | 12 | |
| 4 | 0096414/074-206-0000055 | 19-11-18 | Union Bank Ltd. | Head office, Gulshan-1, Dhaka | 9.5 | 19-11-19 | | 50,000,000 | 12 | |
| 5 | 124-24600004030 | 27-11-18 | Primar Bank Ltd. | Kakrial Branch | 9.5 | 27-11-19 | | 50,000,000 | 12 | |
| 6 | 0515239/0124400304230 | 09-12-18 | NRB Bank Ltd. | Nababpur Road Branch | 9.75 | 09-12-19 | | 50,000,000 | 12 | |
| 7 | 0508583/0124400304316 | 09-12-18 | NRB Bank Ltd. | Mohakhali Branch, Dhaka | 9.75 | 09-12-19 | | 90,000,000 | 12 | |
| 8 | 3311476 | 13-06-19 | AB Bank Ltd. | North South Road Branch, Dhaka | 10.5 | 13-06-20 | | 40,000,000 | 12 | |
| 9 | 3605380 | 13-06-19 | AB Bank Ltd. | Uttara Branch | 10.5 | 13-06-20 | | 10,000,000 | 12 | |
| 10 | 011824600010176/1255987 | 13-06-19 | First Securities Islami Bank Ltd. | Tophkhana Road Branch, Dhaka | 10.5 | 13-06-20 | | 10,000,000 | 12 | |
| 11 | 01152460006144/0963299 | 13-06-19 | First Securities Islami Bank Ltd. | Banani Branch, Dhaka | 10.5 | 13-06-20 | | 180,000,000 | 12 | |
| Sub total | | | | | | | | 620,000,000 | | |
| Total | | | | | | | | 1,250,000,000 | | |



C FDR with ICT Pangaon Sishork Project

| SI No | FDR No. | Date | Name of the bank | Branch | Maturity date | Amount (Tk) | Validity (Month) | Interest rate (%) |
|-----------|----------|----------|------------------|------------------|---------------|-------------|------------------|-------------------|
| 1 | 1265376 | 01-03-18 | IFIC Bank | Shantinagar | 01-03-20 | 50,000,000 | 24 | 9.75% |
| 2 | 10352839 | 02-01-18 | SIBL Bank | Mohakhali | 02-01-19 | - | 12 | 9.75% |
| 3 | 0000384 | 03-01-18 | NRB G Bank | Corporate office | 02-01-19 | - | 12 | 9.75% |
| 4 | 0510208 | 06-01-19 | NRB G Bank | Motijheel | 06-01-20 | 20,000,000 | 12 | 9.75% |
| 5 | 0524403 | 07-01-19 | NRB G Bank | Panthapoth | 07-01-20 | 50,000,000 | 12 | 9.75% |
| 6 | 495768 | 06-01-19 | NRB G Bank | Banani | 06-01-20 | 17,500,000 | 12 | 9.75% |
| Sub total | | | | | | 137,500,000 | | |

D 11 Finised Projects are Closed and Deposited in the Bank

| | | | | | | | | |
|-----------|-------------------------|----------|-----------------------------------|---------|----------|---------------|--|--|
| 1 | 014024600001204/1307069 | 09-09-18 | First Securities Islami Bank Ltd. | Ajampur | 09-09-19 | 13,000,000 | | |
| Sub Total | | | | | | 13,000,000 | | |
| Total | | | | | | 1,400,500,000 | | |



Bangladesh Inland Water Transport Authority (BIWTA)
Schedule of Accounts Receivable as on 30 June 2019

Schedule 4

| SI No | Particulars | Balance as on 1.7.2018 | Addition during the year | Amount in Taka | |
|--------------------------------------|--------------------------|------------------------|--------------------------|--------------------------|-------------------------|
| | | | | Realised during the year | Balance as on 30.6.2019 |
| 1 | Port receivable | 22,707,402 | 6,075,595 | 3,047,820 | 25,735,177 |
| 2 | Conservancy receivable | 7,626,004 | 85,485,482 | 85,485,482 | 7,626,004 |
| 3 | Pilotages receivable | 9,956,876 | - | 3,580 | 9,953,296 |
| 4 | Salvage receivable | 16,785,710 | 974,371 | 1,819,521 | 15,940,560 |
| 5 | Hire charges receivable | 8,873,176 | - | - | 8,873,176 |
| 6 | Canal receivable | 6,452,331 | - | - | 6,452,331 |
| 7 | Miscellaneous receivable | 11,778,122 | 12,961,950 | 8,761,388 | 15,978,684 |
| 8 | Navana Motor | 480,000 | - | - | 480,000 |
| Sub total | | 84,659,623 | 105,497,398 | 99,117,791 | 91,039,230 |
| Less: provision for bad and doubtful | | 6,542,633 | - | - | 6,542,633 |
| Total | | 78,116,989 | 105,497,398 | 99,117,791 | 84,496,596 |



**Bangladesh Inland Water Transport Authority (BIWTA)
Schedule of Government Grant- Development Project
As on 30 June 2019**

Schedule 5

| Sl No | Government Order No | Date | Amount (Tk) |
|-------|---|------------|---------------|
| 1 | 18.021.014.002.007.2011(Part-1)-372 | 20.08.2019 | 134,250,000 |
| 2 | 18.00.0000.028.02.002.18-275(Part-1 and Part- | 28.05.2019 | 39,150,000 |
| 3 | 18.021.014.00.00.03.2015(Part-1)393 | 04.09.2018 | 18,170,000 |
| 4 | 18.021.014.00.00.03.2015(Part-1)117(Part-2 | 18.03.2019 | 21,400,000 |
| 5 | 18.021.014.00.00.003.2012-400 | 04.09.2018 | 200,000,000 |
| 6 | 1800.0000.028.02.002.2018-543 | 29.11.2018 | 200,000,000 |
| 7 | 18.00.0000.028.02.002.18-275(Part-3 and Part- | 27.05.2019 | 100,000,000 |
| 8 | 18.021.014.00.00.06.2013-(Part-1)-344 | 09.08.2018 | 524,865,000 |
| 9 | 18.021.014.002.006.2013- (Part-1)-474 | 17.10.2018 | 524,865,000 |
| 10 | 18.021.014.002.006.2013- (Part-1)-91 | 27.02.2019 | 524,540,000 |
| 11 | 18.021.014.002.006.2013- (Part-1)-271 | 27.05.2019 | 413,500,000 |
| 12 | 18.021.014.002.006.2013- (Part-1)-328(special P | 19.06.2019 | 12,230,000 |
| 13 | 18.00.0000.018.02002.2018-408 | 09.09.2018 | 29,500,000 |
| 14 | 18.00.0000.028.02.02002.2018-534 | 28.11.2018 | 240,100,000 |
| 15 | 18.00.0000.018.02002.2018-220(Part-3 and Part | 06.05.2019 | 205,900,000 |
| 16 | 18.021.014.00.00.04.2014-378 | 26.08.2018 | 42,350,000 |
| 17 | 18.021.014.00.00.04.2014-536 | 28.11.2018 | 42,500,000 |
| 18 | 18.021.014.00.00.04.2014-92 | 27.02.2019 | 32,014,000 |
| 19 | 18.021.014.00.00.04.2014-277 | 27.05.2019 | 33,736,000 |
| 20 | 18.021.014.00.000.04.2014-330(special Part) | 19.06.2019 | 40,000,000 |
| 21 | 18.021.014.002.007.2011-374 | 20.08.2018 | 1,375,000,000 |
| 22 | 18.00.0000.028.02.02002.2018-34(Part-3 and | 23.01.2019 | 1,972,500,000 |
| 23 | 18.028.014.00.00.006.2016-313 | 17.06.2019 | 202,500,000 |
| 24 | 18.021.014.00206.2018-376 | 26.08.2018 | 1,720,000 |
| 25 | 18.028.014.00.00.006.2018-521 | 13.11.2018 | 61,405,000 |
| 26 | 18.028.014.00.00.006.2018-293(Part-3 and Part- | 09.06.2019 | 94,126,000 |
| 27 | 18.00.0000.028.14.007.18-431 | 19.09.2018 | 7,500,000 |
| 28 | 18.021.014.00.00.04.2014-535 | 28.11.2018 | 7,500,000 |
| 29 | 18.00.0000.028.14.007.18-203 | 25.04.2019 | 7,500,000 |
| 30 | 18.00.0000.028.14.007.18-317 | 18.06.2019 | 21,300,000 |
| 29 | 18.00.0000.028.14.027.18-538(Part-1 and Part- | 28.11.2018 | 12,400,000 |
| 30 | 18.00.0000.028.14.027.18-141 | 24.03.2019 | 1,751,250,000 |
| 31 | 18.00.0000.028.14.027.18-219 | 05.05.2019 | 2,487,850,000 |
| 32 | 18.021.014.00.00.04.2011-141 | 27.05.2019 | 2,150,000,000 |
| 33 | 18.00.0000.028.14.018.18-414 | 11.09.2018 | 5,000,000 |
| 34 | 18.00.0000.028.14.018.18-520 | 13.11.2018 | 5,000,000 |
| 35 | 18.00.0000.028.14.018.18-122 | 18.03.2019 | 5,000,000 |
| 36 | 18.00.0000.028.14.018.18-270 | 27.05.2019 | 32,500,000 |
| 37 | 18.028.014.00.00.023.2018-493(Part-1 and Part- | 30.10.2018 | 15,000,000 |
| 38 | 18.028.014.00.00.023.2018-222(Part-3 and Part- | 06.05.2019 | 9,000,000 |
| 39 | 18.028.014.00.00.023.2018-348(Part- | 27.05.2019 | 10,000,000 |
| 40 | 18.00.0000.028..020.18-315 | 18.06.2019 | 50,000,000 |
| 41 | 18.00.0000.028.14.024.19-303 | 13.06.2019 | 8,300,000 |
| 42 | 18.028.014.00.00.005.2018-312 | 17.06.2019 | 350,000 |
| 43 | 18.028.014.00.00.005.2018-312 | 17.06.2019 | 6,550,000 |
| 44 | 18.00.0000.028.14.026.19-291 | 09.06.2019 | 20,100,000 |
| 45 | 18.00.0000.028.14.025.19-301 | 13.06.2019 | 5,400,000 |
| 46 | 18.021.014.00.00.022.2018-491(Part-1 and Part- | 30.10.2018 | 13,640,000 |
| 47 | 18.00.0000.028.14.18-325(Part-3 and Part-4) | 19.06.2019 | 4,360,000 |



| | | | |
|------------------|--|------------|-----------------------|
| 48 | 18.028.014.00.00.008.2017-387(Part-1) | 30.08.2018 | 5,325,000 |
| 49 | 18.028.014.00.00.008.2017-387(Part-1) | 30.08.2018 | 61,975,000 |
| 50 | 18.028.014.00.00.007.2017-387(Part-2) | 13.11.2018 | 5,325,000 |
| 51 | 18.028.014.00.00.007.2017-387(Part-2) | 13.11.2018 | 61,975,000 |
| 52 | 18.028.014.00.00.006.2018-261(Part-3 and Part- | 20.05.2019 | 5,350,000 |
| 53 | 18.028.014.00.00.006.2017-261(Part-3 and Part- | 20.05.2019 | 10,050,000 |
| Sub total | | | 13,871,821,000 |

Less: refund

| Sl No | Challan No | Date | Amount (Tk) |
|------------------|------------|------------|-----------------------|
| 1 | 50269 | 11.09.2019 | 78,804 |
| 2 | 30640 | 25.07.2019 | 1,500,364 |
| 3 | 50268 | 11.09.2019 | 31,164 |
| 4 | 30526 | 25.07.2019 | 5,776,820 |
| 5 | 50272 | 11.09.2019 | 523,945 |
| 6 | 30581 | 25.07.2019 | 923,282 |
| 7 | 30574 | 25.07.2019 | 530,488 |
| 8 | 30542 | 25.07.2019 | 3,471,302 |
| 9 | 30448 | 25.07.2019 | 24,096,434 |
| 10 | 50307 | 29.07.2019 | 19,550 |
| 11 | 30551 | 25.07.2019 | 1,100,000 |
| 12 | 30178 | 30.07.2019 | 841,135 |
| 13 | 50298 | 29.07.2019 | 374,045 |
| 14 | 30486 | 25.07.2016 | 10,824,338 |
| 15 | 50281 | 29.07.2019 | 7,243 |
| 16 | 30568 | 25.07.2019 | 1,204,818 |
| 17 | 50289 | 29.06.2019 | 36,033 |
| 18 | 50276 | 29.07.2019 | 50,000 |
| 19 | 50271 | 11.09.2019 | 1,000 |
| 20 | 30845 | 05.08.2019 | 1,371,093 |
| 21 | 30559 | 25.07.2019 | 888,280 |
| 22 | 30170 | 19.05.2019 | 1,000,000 |
| 23 | T-23 | 07.07.2019 | 330,285 |
| Sub total | | | 54,980,421 |
| Total | | | 13,816,840,579 |



Bangladesh Inland Water Transport Authority (BIWTA)
Schedule of Government Grant-(Revenue)
As on 30 June 2019

Schedule 6

| Sl No | Government Order No | Date | Amount (Tk) |
|-------|--|------------|----------------------|
| 1 | 18.00.0000.012.20.011.16-407 | 05.09.2018 | 1,136,650,000 |
| 2 | 18.00.0000.012.20.045.11-561 | 20.11.2018 | 1,136,650,000 |
| 3 | 18.00.0000.012.20.045.11-91 | 11.03.2019 | 1,136,650,000 |
| 4 | 18.00.0000.012.20.045.11-162 | 16.06.2019 | 1,125,700,000 |
| 5 | 18.00.0000.019.18.014.17-47 | 03.02.2019 | 10,905,000 |
| | Sub total | | 4,546,555,000 |
| | Less:Refund | | 259,701,000 |
| | Less:Transferred to Capital Grant | | 466,607,516 |
| | Less: Received Against M.B Akram (vessel) | | 10,905,000 |
| | Total | | 3,809,341,484 |



