

Private & Confidential

**INDEPENDENT AUDITORS' REPORT
AND
FINANCIAL STATEMENTS
AS AT AND FOR THE YEAR ENDED 30 JUNE, 2025**

**BANGALDESH INLAND WATER TRANSPORT
AUTHORITY (BIWTA)**

**JOINT AUDIT
BY**

**Mohammad Fakhrul Alam Patwary, FCA
Enrollment No. 1249
Managing partner
M.Z Islam & Co.
Chartered Accountants**

**Mohammad Abu Kawsar, FCA
Enrollment No. 1497
Partner
T. Hussain & Co.
Chartered Accountants**

BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2025

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**INDEPENDENT AUDITOR'S REPORT
OF
BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)**

Opinion

We have audited the financial statements of **Bangladesh Inland Water Transport Authority (BIWTA)** which comprises of the Statement of Financial Position as at June 30, 2025, Statement of Income & Expenditure, Statement of Changes in Equities, Statement of Cash Flows for the year then ended and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the Financial Statements prepared in accordance with International Financial Reporting Standards (IFRS), give a true and fair view of the state of the Organization's affairs as at 30 June, 2025 and of the results of its operations and its Cash Flows for the year then ended and comply with the other applicable laws and 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 Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the Financial Statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance for the financial statement

Management is responsible for the preparation and fair presentation of those Financial Statements in accordance with International Financial Reporting Standards (IFRSs), and other applicable laws and regulations. This responsibility includes: designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial statement, the authority is responsible for assessing the organization'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 organization or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 statement 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 ISA will always detect a material misstatement when it exists. Misstatement 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 audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the Board 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 entity'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 entity 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.

Further to our opinion in the above paragraph, we state that:

In accordance with other applicable laws and regulations we also report that:

- (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- (ii) In our opinion, proper books of account as required by law have been kept by "**Bangladesh Inland Water Transport Authority (BIWTA)**" so far as it appeared from our examination of those books;
- (iii) The Organization's Statement of Financial Position, Statement of Income & Expenditure and its Statement of Cash Flows dealt with by the report are in agreement with the books of account; and
- (iv) The expenditure incurred was for the purpose of the Organization's business.


Mohammad Fakhru Alam Patwary, FCA
Enrollment No : 1249
Managing Partner
M.Z Islam & Co.
Chartered Accountants
DVC: 2512211249AS148971



Place: Dhaka
Dated: 21 December, 2025


Mohammad Abu Kawsar, FCA
Enrollment No: 1497
Partner
T. Hussain & Co.
Chartered Accountants
DVC: 2512211497AS966890




BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE, 2025

Particulars	Notes	Page No:	30 June, 2025 Taka	30 June, 2024 Taka
Assets			76,062,746,012.78	70,189,234,593.86
Non Current Assets				
Property, Plant and Equipment	4.00	12	42,464,536,478.46	37,759,187,642.48
Capital Work in progress	5.00	12	33,554,889,346.32	32,386,726,763.38
Assets transferred to BIWTC			43,320,188.00	43,320,188.00
Other Assets	6	12	42,232,322,801.73	37,795,501,535.73
Development dredging	6.1	12	42,232,322,801.73	37,795,501,535.73
Investments	7	12	2,249,839,574.39	442,484,338.67
Loan against BIWTA employees' PF	7	12	179,508,844.18	179,508,844.18
Fixed Deposit Receipt (FDR)	Sch-3	12	2,070,330,730.21	262,975,494.49
Loan to Employees	8	12	1,166,927,001.51	1,046,927,001.51
Current Assets	9	13	5,924,017,586.36	5,194,295,394.51
Stores and spares	9.1	13	891,309,997.58	894,820,995.68
Accounts receivable	9.2	13	106,288,573.30	177,707,010.90
Receivable from ICT Pangaon	9.3	13	42,749,418.08	41,366,358.04
Cash in transit	9.4	13	553,889,739.58	297,759,168.41
Current account with inter offices	9.5	14	467,850,785.66	337,375,470.33
Advances, loan deposit and prepayments	9.6	14-16	25,130,556.96	43,489,632.55
Cash and cash equivalents	9.7	16-17	3,836,798,515.20	3,401,776,758.60
Total Assets			127,635,852,976.77	114,668,442,864.28
Equity and Liabilities				
Equity and Fund	10	18-19	109,261,155,120.62	97,349,163,979.63
Government grant- development	10.1	18	122,602,660,061.52	110,630,975,810.52
Government grant- capital and work plan	10.2	18	5,626,343,022.44	5,476,857,448.44
Foreign grant	10.3	18	1,379,590,020.50	1,379,590,020.50
Naval prize fund	10.5	18	11,241,670.65	11,241,670.65
Building fund	10.6	18	12,662,479.67	12,662,479.67
Accumulated deficit	10.7	19	(20,371,342,134.16)	(20,162,163,450.15)
Non Current Liabilities	11	19-20	8,241,858,719.72	8,241,859,807.72
Loan From Government	11.1	18	436,058,106.54	436,058,106.54
Loan From Government (Foreign loan)	11.2	18	2,084,814,113.18	2,084,814,113.18
Debt servicing liability on restructured loan	11.3	18	1,711,000,000.00	1,711,000,000.00
Loan for ICT (CPA)	11.4	18	1,540,810,000.00	1,540,810,000.00
Loan From Government (Exim Bank Ltd, Korea)	11.5	18	2,469,176,500.00	2,469,176,500.00
Padma bridge Authority	11.6	19	-	1,088.00
Current Liabilities and Provisions	12	20-22	10,132,839,136.43	9,077,419,076.93
Liabilities for expenses	12.1	20	221,396,138.88	215,630,607.73
Liabilities for other finance	12.2	20-21	3,079,375,704.59	2,224,136,740.96
Provision for interest on long term loan	12.3	22	6,832,067,292.96	6,637,651,728.24
Total equity and liabilities			127,635,852,976.77	114,668,442,864.28

The annexed notes 1 to 17 and schedule 1 to 6 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.


Mohammad Fakhru Alam Patwary, FCA
Enrollment No : 1249
Managing Partner
M.Z Islam & Co.
Chartered Accountants
DVC: 2512211249AS148971

Place: Dhaka
Dated: 21 December, 2025




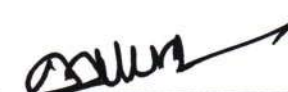

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BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30 JUNE, 2025

Particulars	Note	Page No:	2024-2025 Taka	2023-2024 Taka
Operating Income	13	22	3,346,348,773.94	3,024,020,403.40
Less: Operating expenditure	14	23-26	6,932,440,760.55	6,829,984,033.23
Operating Deficit			(3,586,091,986.61)	(3,805,963,629.83)
Less: Other Charges	15	26	2,288,882,755.65	2,351,765,875.66
Net Operating Deficit			(5,874,974,742.26)	(6,157,729,505.49)
Non Operating Income	16	27	342,140,437.25	286,678,907.66
Net Deficit			(5,532,834,305.01)	(5,871,050,597.83)
Revenue grant from Government	17	27	5,323,655,621.00	4,964,406,282.44
Excess of expenditure over income			(209,178,684.01)	(906,644,315.39)


The annexed notes 1 to 17 and schedule 1 to 6 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.


Mohammad Fakhru Alam Patwary, FCA Place: Dhaka
 Enrollment No : 1249 Dated: 21 December, 2025
 Managing Partner
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BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE, 2025


Particulars	Amount in Taka						
	Government grant (development)	Foreign grant	Naval prize fund	Building fund	Deficit (retained earnings)	Government grant (capital and work plan)	Total
Balance as on 1 July 2024	110,630,975,810.52	1,379,590,020.50	11,241,670.65	12,662,479.67	(20,162,163,450.15)	5,476,857,448.44	97,349,163,979.63
Addition during the year	12,897,883,000.00	-	-	-	-	149,500,000.00	13,047,383,000.00
Refund during the year	(926,198,749.00)	-	-	-	-	(14,426.00)	(926,213,175.00)
Excess of expenditure over income	-	-	-	-	(209,178,684.01)	-	(209,178,684.01)
Total as on 30 June, 2025	122,602,660,061.52	1,379,590,020.50	11,241,670.65	12,662,479.67	(20,371,342,134.16)	5,626,343,022.44	109,261,155,120.62

BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE, 2024

Particulars	Amount in Taka						
	Government grant (development)	Foreign grant	Naval prize fund	Building fund	Deficit (retained earnings)	Government grant (capital and work plan)	Total
Balance as on 1 July 2023	95,466,929,278.56	1,379,590,020.50	11,241,670.65	12,662,479.67	(19,255,519,134.76)	5,337,397,165.44	83,162,976,400.06
Addition during the year	14,994,672,000.00	-	-	-	-	139,500,000.00	15,134,172,000.00
Refund during the year	(41,300,388.04)	-	-	-	-	(39,717.00)	(41,340,105.04)
Excess of expenditure over income	-	-	-	-	(906,644,315.39)	-	(906,644,315.39)
Transfer from Environment Ministry	210,674,920.00	-	-	-	-	(210,674,920.00)	-
Payment to Pension fund	-	-	-	-	-	-	-
Total as on 30 June, 2024	110,630,975,810.52	1,379,590,020.50	11,241,670.65	12,662,479.67	(20,162,163,450.15)	5,476,857,448.44	97,349,163,979.63

The annexed notes 1 to 17 and schedule 1 to 6 are integral part of these financial statements.



Member Planning and Operation


Member Engineering

Signed in terms of our separate report of even date.


Member Finance


Chairman


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BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE, 2025

Particulars	2024-2025 Taka	2023-2024 Taka
A Cash flows from operating activities :	2,451,592,567.41	1,516,857,331.72
Excess of expenditure over income (loss)	(209,178,684.01)	(906,644,315.39)
Add: Non cash expenditure depreciation charges	2,094,467,190.99	2,157,350,311.00
Less: Gain on assets disposal	-	(5,027,000.00)
Changes in working capital	566,304,060.43	271,178,336.11
(Increase) / Decrease in stores and spares	3,510,998.10	(79,966,461.00)
(Increase) / Decrease in accounts receivable	71,418,438.50	(76,329,598.10)
(Increase) / Decrease in Receivable from ICT Pangaon	(1,383,060.04)	(1,947,494.50)
(Increase) / Decrease in cash in transit	(256,130,571.17)	40,298,176.68
(Increase) / Decrease in current accounts with inter office	(130,475,315.33)	(57,587,767.30)
(Increase)/Decrease in advance, deposits and prepayments	18,359,075.59	(6,058,556.12)
Increase / (Decrease) in liabilities for expenses	5,765,531.15	(5,364,969.31)
Increase / (Decrease) in liabilities for other finance	855,238,963.63	458,135,005.76
B Cash flows from investing activities :	(14,332,155,111.82)	(15,408,213,232.80)
(Acquisition)/disposal of property, plant and equipment	(6,799,816,027.16)	(793,898,457.41)
Proced from assets disposal	-	5,027,000.00
(Increase) / Decrease in capital work in progress	(1,168,162,582.94)	(10,987,703,445.05)
Increase in other assets	(4,436,821,266.00)	(3,467,067,379.00)
(Increase) / Decrease in FDR against general fund	(1,807,355,235.72)	(8,467,950.00)
Increase in loan fund for employees	(120,000,000.00)	(156,103,001.34)
C Cash flows from financing activities :	12,315,584,301.72	15,287,247,459.68
Government grant capital and work plan	149,485,574.00	139,460,283.00
Government grant development	11,971,684,251.00	14,953,371,611.96
Foreign loan	-	-
Current Liabilities and Provisions	194,415,564.72	194,415,564.72
Padma Bridge project	(1,088.00)	-
D Net cash flows during the year (A+B+C)	435,021,757.31	1,395,891,558.60
E Cash and cash equivalents at beginning of year	3,401,776,758.60	2,005,885,200.00
F Cash and cash equivalents at end of year (D+E)	3,836,798,515.20	3,401,776,758.60

The annexed notes 1 to 17 and schedule 1 to 6 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.


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BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1.00 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 works

BIWTA perform the following functions:

- a) Carry out river conservancy 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 programmed of dredging requirements and priorities for efficient maintenance of existing navigable waterways and for resuscitation of 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 and cargo services;
- k) Carry out different courses in the field of Inland waterways transportation to prepare proficient manpower like Master Driver, Greaser, Sucanny, Sarong etc;
- 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;
- o) Eviction of foreshore land & Construction of walkway, bank protection dimarcation pillar etc;



1.3 Regulatory regime for BIWTA

BIWTA is carrying on its business activities in accordance with the Ordinance of East Pakistan Inland water Transport Authority Ordinance 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) Notes to the Financial Statements

1.5 Segment reporting

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

2.00 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 Board 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 1st July 2024 to 30 June 2025 constantly.

2.6 Approval of financial statements

The financial statements have been approved by the Chairman and the Board on 22 December, 2025.

2.7 Reporting currency

The financial statements are prepared and presented in Bangladeshi taka as a 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 IFRS including IAS 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 on going 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.

3.00 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 IFRS 15 "Revenue from contracts with customer", revenue on account of port, Conservancy & Piolatges, 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 IAS 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 IAS 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 IAS 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 Statement of Income & Expenditure. 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 IAS 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 IAS 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 IAS 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 IAS 23 "Borrowing Costs".

3.13 Employee benefits

The Authority has accounted for and disclosed employee benefits in compliance with the provisions of IAS 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 General Provident Fund(GPF) 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 Pension Scheme for its permanent employees . Employees are entitled to get pension benefit after completion of minimum five years of government service . The pension benefit calculated as per pension gazette vide SRO No - 261-Act/2014 named "বাংলাদেশ অভ্যন্তরীণ নৌ-পরিবহন কর্তৃপক্ষ কর্মচারী (অবসর ভাতা ও অবসরজনিত সুবিধাদি) বিধিমালা-২০১৪" published in November 12,2014.

3.14 Statement of cash flows

Statement of cash flows has been prepared using indirect method.



	30-Jun-25 Taka	30-Jun-24 Taka
4.00 PROPERTY, PLANT AND EQUIPMENT : Tk.	42,464,536,478.46	
Details of Property, Equipment and Instrument and depreciation as at 30 June, 2025 are shown in the annexed "Schedule-1".		
This is made up as follows:		
Balance as at 01 July, 2024 (at cost)	54,173,399,029.02	53,384,527,571.91
Add : Addition during the year	6,799,816,027.16	793,898,457.41
	<u>60,973,215,056.18</u>	<u>54,178,426,029.32</u>
Less : Sales/Adjustment during the year	-	5,027,000.00
Balance as at 30 June, 2025 (at cost)	60,973,215,056.18	54,173,399,029.32
Less : Accumulated depreciation	18,508,678,577.72	16,414,211,386.84
Carrying Value	<u>42,464,536,478.46</u>	<u>37,759,187,642.48</u>
 Addition During the year as follows :		
Addition during the year revenue	433,115,626.00	295,297,669.00
Addition during the year- Project	6,366,700,401.16	498,600,788.41
	<u>6,799,816,027.16</u>	<u>793,898,457.41</u>
 5.00 CAPITAL WORK IN PROGRESS : Tk.	33,554,889,346.32	
This is made up as follows:		
Opening Balance	32,386,726,763.38	21,399,023,318.33
Add: Addition during the year	33,554,889,346.32	32,386,726,763.38
	<u>65,941,616,109.70</u>	<u>53,785,750,081.71</u>
Less: Adjustment during the year	32,386,726,763.38	21,399,023,318.33
Closing Balance	<u>33,554,889,346.32</u>	<u>32,386,726,763.38</u>
It represents the cost of procurement of salvage vessels, dredgers with accessories, establishment of river port at Noapara, Borguna, construction of port facilities, development project, docking, etc.The details have been shown in enclosed schedule-2.		
 6.00 OTHER ASSETS : Tk.	42,232,322,801.73	
This is made up as follows:		
Development dredging (Note 6.1)	42,232,322,801.73	37,795,501,535.73
Total	<u>42,232,322,801.73</u>	<u>37,795,501,535.73</u>
 6.01 DEVELOPMENT DREDGING & OTHERS: Tk.	42,232,322,801.73	
This is made up as follows:		
Balance as on 01 July, 2024	37,378,367,333.35	33,911,299,954.35
Add: Addition during the year	4,436,821,266.00	3,467,067,379.00
	<u>41,815,188,599.35</u>	<u>37,378,367,333.35</u>
Development Dredging 3 rd project	41,815,188,599.35	37,378,367,333.35
	417,134,202.38	417,134,202.38
Balance as on 30 June, 2025	<u>42,232,322,801.73</u>	<u>37,795,501,535.73</u>
 7.00 INVESTMENTS : Tk.	2,249,839,574.39	
This is made up as follows:		
Loan against employees PF	179,508,844.18	179,508,844.18
Fixed Deposit Receipt (FDR) (Schedule 3)	2,070,330,730.21	262,975,494.49
Total	<u>2,249,839,574.39</u>	<u>442,484,338.67</u>
The details of the FDR against general fund have been shown in Schedule 3		
 8.00 LOAN TO EMPLOYEES : Tk.	1,166,927,001.51	
This is made up as follows:		
Balance as on 01 July, 2024	1,046,927,001.51	890,824,000.17
Add: Addition during the year	120,000,000.00	156,103,001.34
	<u>1,166,927,001.51</u>	<u>1,046,927,001.51</u>
Less: Adjustment during the year	-	-
Balance as on 30 June, 2025	<u>1,166,927,001.51</u>	<u>1,046,927,001.51</u>



	30-Jun-25 Taka	30-Jun-24 Taka
9.00 CURRENT ASSETS : Tk.	5,924,017,586.36	
This is made up as follows:		
Stores and spares (Note 9.1)	891,309,997.58	894,820,995.68
Accounts receivable (Note 9.2)	106,288,573.30	177,707,010.90
Receivable From ICT Pangaon (Note 9.3)	42,749,418.08	41,366,358.04
Cash in transit (Note 9.4)	553,889,739.58	297,759,168.41
Current account with inter office (Note 9.5)	467,850,785.66	337,375,470.33
Advance, loan deposit and prepayment (Note 9.6)	25,130,556.96	43,489,632.55
Cash and cash equivalent (Note 9.7)	3,836,798,515.20	3,401,776,758.60
Total	5,924,017,586.36	5,194,295,394.51
9.01 STORES AND SPARES : Tk.	891,309,997.58	
This is made up as follows:		
Balance as on 01 July, 2024	894,820,995.68	814,854,534.39
Add: Addition during the year	226,829,565.00	188,917,908.29
	1,121,650,560.68	1,003,772,442.68
Less: Issue during the year	230,340,563.10	108,951,447.00
Balance as on 30 June, 2025	891,309,997.58	894,820,995.68
9.02 ACCOUNTS RECEIVABLE : Tk.	106,288,573.30	
This is made up as follows:		
Balance as on 01 July, 2024	177,707,010.90	101,377,412.40
Add: Addition during the year	292,835,406.03	241,814,408.40
	470,542,416.93	343,191,820.80
Less: Realization during the year	364,253,843.63	165,484,809.90
Balance as on 30 June, 2025	106,288,573.30	177,707,010.90
The break down of the accounts receivable have been shown in Schedule 4.		
9.03 RECEIVABLE FROM ICT PANGAON : Tk.	42,749,418.08	
This is made up as follows:		
Opening Balance	41,366,358.04	39,418,863.54
Add: Addition During the year	1,383,060.04	1,947,494.50
Balance as on 30 June, 2025	42,749,418.08	41,366,358.04
BIWTA bears salary, allowance & all incidental expenses paid to the officers and employees working at Pangaon Container Port. In future if Pangaon Container Port achieves financial viability Pangaon Container Port will pay all the dues of BIWTA. For this reason all expenses incurred against Pangaon Container Port till June 2025 shown as "Receivable from ICT Pangaon".		
9.04 CASH IN TRANSIT : Tk.	553,889,739.58	
This is made up as follows:		
Dhaka port income	115,772,517.16	15,752,832.03
Narayanganj port income	15,623,187.16	56,580,982.79
Chandpur port income	12,548,917.00	9,347,971.00
Khulna port income	16,108,470.00	12,453,314.00
Barisal port income	7,036,480.90	4,598,228.05
Patuakhali port income	12,594,594.00	2,008,605.00
Chittagong port income	19,271,353.22	15,739,039.91
Aricha port income	7,117,075.05	13,042,002.59
Baghabari port income	12,418,972.00	1,454,857.00
Narsingdi port income	180,549.28	984,399.93
Shimulia Port Income	59,897.60	123,036.60
Borguna Port Income	355,077.00	262,047.00
Nowapara Port Income	44,873,732.88	15,731,279.08
Ashugonj Vairab Port Income	38,541,826.60	3,212,443.00
Bhola Port Income	52,862,512.00	51,506,068.00
Tangi River Port Income	32,569,925.53	15,901,430.05
Ghorashal Port Income	39,309,152.00	10,723,349.00
Meghna ghat Port Income	45,793,290.25	29,280,256.36
Nagarbari Port Income	36,992,618.00	25,293,768.00
Sunamgonj Port Income	13,342,819.13	12,678,673.04
Chilmari Port Income	18,230,705.62	-
Nazirganj Port Income	2,073,441.77	-
Cox Bazar Port Income	8,992,295.00	-
Canal Income	1,220,330.43	1,084,585.98
Total	553,889,739.58	297,759,168.41



		30-Jun-25 Taka	30-Jun-24 Taka
9.05 CURRENT ACCOUNT WITH INTER OFFICES : Tk.	467,850,785.66		
This is made up as follows:			
Barisal regional office		27,242,630.32	2,259,303.29
Dhaka regional office		266,552,448.17	160,652,817.05
Sadar ghat		40,693,009.99	27,715,603.49
Narayangonj office		47,267,812.06	97,031,614.53
Chand pur office		11,182,448.42	1,423,149.02
Chittagong office		10,529,804.41	5,821,255.03
Khulna office		16,314,650.41	7,054,843.17
Aricha office		16,749,319.47	24,980,273.34
Sirajgonj office		21,188,660.87	3,067,584.87
Mowa office		10,832,158.73	8,071,183.73
Barisal marine workshop		(702,157.19)	(702,157.19)
Total		467,850,785.66	337,375,470.33
9.06 ADVANCE, DEPOSIT AND PREPAYMENT : Tk.	25,130,556.96		
This is made up as follows:			
Loan to staff (Note 9.6.1)		1,667,736.86	1,229,741.00
Security deposit (Note 9.6.2)		721,846.00	6,995,193.00
Prepaid expenses (Note 9.6.3)		13,060,146.00	23,532,558.16
Miscellaneous advance (Note 9.6.4)		9,664,808.10	11,499,337.14
Advance Income Tax (Note 9.6.4.5)		-	-
Value Added Tax (VAT) (Note 9.6.4.5)		-	223,733.25
Revenue Stamp (Note 9.6.4.6)		16,020.00	9,070.00
Total		25,130,556.96	43,489,632.55
9.06.01 LOAN TO STAFF : Tk.	1,667,736.86		
This is made up as follows:			
Computer loan (Note 9.6.1.1)		1,603,375.00	1,229,741.00
Motor cycle loan (Note 9.6.1.2)		24,361.86	-
Land Flat Purchase loan (Note 9.6.1.3)		40,000.00	-
Total		1,667,736.86	1,229,741.00
9.6.1.1 COMPUTER LOAN : Tk.	1,603,375.00		
This is made up as follows:			
Balance as on 01 July, 2024		1,229,741.00	1,190,741.00
Add: Addition during the year		976,000.00	384,180.00
		2,205,741.00	1,574,921.00
Less: realization/adjustment during the year		602,366.00	345,180.00
Balance as on 30 June, 2025		1,603,375.00	1,229,741.00
9.6.1.2 MOTOR CYCLE LOAN: Tk.	24,361.86		
This is made up as follows:			
Balance as on 01 July, 2024		-	-
Add: Addition during the year		24,361.86	-
		24,361.86	-
Less: realization/adjustment during the year		-	-
Balance as on 30 June, 2025		24,361.86	-
9.6.1.3 LAND, FLAT PURCHASE LOAN- NEW : Tk.	40,000.00		
This is made up as follows:			
Balance as on 01 July, 2024		-	-
Add: Addition during the year		40,000.00	-
		40,000.00	-
Less: realization/adjustment during the year		-	-
Balance as on 30 June, 2025		40,000.00	-



		30-Jun-25 Taka	30-Jun-24 Taka
9.6.02 SECURITY DEPOSIT : Tk.	721,846.00		
This is made up as follows:			
Dhaka electry supply		7,450.00	7,450.00
Dhaka Power Distribution Company Ltd.		400,000.00	400,000.00
Titas gas Transmission co.		10,125.00	10,125.00
Benemoy service station		65,000.00	65,000.00
Water development board		224,000.00	224,000.00
Officers Benevolent Fund		271.00	-
Construction of pillar, walkwayand jetty of Buriganga, Turag and Balu river		-	6,273,618.00
Bangladesh Oxyzen Ltd		15,000.00	15,000.00
Total		721,846.00	6,995,193.00
9.6.03 PREPAID EXPENSES : Tk.	13,060,146.00		
This is made up as follows:			
Balance as on 01 July, 2024		23,532,558.16	22,326,252.16
Add: Addition during the year		-	1,206,306.00
		23,532,558.16	23,532,558.16
Less: realization/adjustment during the year		10,472,412.16	-
Balance as on 30 June, 2025		13,060,146.00	23,532,558.16
9.6.4 MISCELLANEOUS ADVANCE : Tk.	9,664,808.10		
This is made up as follows:			
Work and TA advance (Note 9.6.4.1)		7,113,922.80	7,379,911.84
Pay advance (Note 9.6.4.2)		304,172.03	1,872,712.03
Lump sump advance (Note 9.6.4.3)		465,156.25	465,156.25
Other advance (Note 9.6.4.4)		1,781,557.02	1,781,557.02
Total		9,664,808.10	11,499,337.14
9.6.4.1 WORK AND TA ADVANCE : Tk.	7,113,922.80		
This is made up as follows:			
Balance as on 01 July, 2024		7,379,911.84	7,504,483.46
Add: Addition during the year		215,055,618.80	772,585,300.55
		222,435,530.64	780,089,784.01
Less: Realization/adjustment during the year		215,321,607.84	772,709,872.17
Balance as on 30 June, 2025		7,113,922.80	7,379,911.84
9.6.4.2 PAY ADVANCE : Tk.	304,172.03		
This is made up as follows:			
Balance as on 01 July, 2024		1,872,712.03	2,080,484.03
Add: Addition during the year		-	1,568,540.00
		1,872,712.03	3,649,024.03
Less: Realization/adjustment during the year		1,568,540.00	1,776,312.00
Balance as on 30 June, 2025		304,172.03	1,872,712.03
9.6.4.3 LUMP SUMP ADVANCE : Tk.	465,156.25		
This is made up as follows:			
Balance as on 01 July, 2024		465,156.25	465,156.25
Add: Addition during the year		-	-
		465,156.25	465,156.25
Less: Realization/adjustment during the year		-	-
Balance as on 30 June, 2025		465,156.25	465,156.25
9.6.4.4 OTHER ADVANCE : Tk.	1,781,557.02		
This is made up as follows:			
Balance as on 01 July, 2024		1,781,557.02	1,786,634.02
Add: Addition during the year		-	-
		1,781,557.02	1,786,634.02
Less: Realization/adjustment during the year		-	5,077.00
Balance as on 30 June, 2025		1,781,557.02	1,781,557.02



9.6.4.5 ADVANCE INCOME TAX : Tk.

This is made up as follows:

Balance as on 01 July, 2024

Add: Addition during the year

Less: Realization/adjustment during the year

Balance as on 30 June, 2025

30-Jun-25 Taka	30-Jun-24 Taka
-	780,750.51
-	-
-	780,750.51
-	780,750.51
-	-

9.6.4.5 VALUE ADDED TAX: Tk.

This is made up as follows:

Balance as on 01 July, 2024

Add: Addition during the year

Less: Realization/adjustment during the year

Balance as on 30 June, 2025

223,733.25	-
-	1,567,996,716.92
223,733.25	1,567,996,716.92
223,733.25	1,568,220,450.17
-	223,733.25

9.6.4.6 REVENUE STAMP : Tk.

16,020.00

This is made up as follows:

Balance as on 01 July, 2024

Add: Addition during the year

Less: Realization/adjustment during the year

Balance as on 30 June, 2025

9,070.00	-
6,950.00	839,021.00
16,020.00	839,021.00
-	848,091.00
16,020.00	9,070.00

9.07 CASH AND CASH EQUIVALENT : Tk.

3,836,798,515.20

This is made up as follows:

Cash in hand

Sanchaya patra (Note 9.7.1)

Cash at bank (Note 9.7.2)

61,197.55	61,197.55
-	-
3,836,737,317.65	3,401,715,561.05
Total 3,836,798,515.20	3,401,776,758.60

9.7.1 SANCHAYA PATRA : Tk.

9.7.2 CASH AT BANK : Tk.

2,037,119,315.03

This is made up as follows:

Revenue Account:

Sonali Bank Ltd, Local office std-3148
Dutch Bangla Progoti soroni STD-3182
Basic Bank, Dilkhusha Br, std-753
Agrani Bank, F Exchange std-882326/82
Agrani Bank Head office std-3687
Rupali Bank Local office ,std- 09
Janata Bank Local office std-177
Janata Bank J.Bhaban Corporate. Br std-1158
Social Islami bank, Keranigonj STD-4249
Social Islami bank F.Exchange br STD- 21
Social Islami bank F.Exchange br STD-1369
Al-Arafah Islami Bank, Head office STD-0164
Al-Arafah Islami Bank, Head office STD-8819
Al-Arafah Islami Bank, Head office STD-8821
Al-Arafah Islami Bank, Head office STD-3028
Al-Arafah Islami Bank, Head office STD-1429
Al-Arafah Islami Bank, Nandipara STD-0779
Al-Arafah Islami Bank, Head office STD-1431
South East Bank, Mohakhali STD-1301
South East Bank, Mohakhali STD-0064
First Security Islami Bank, Motijheel STD-8381
Exim bank, Panthapath Br. STD-3502
Community Bank, Corporate Br. Std-1953
Community Bank, Corporate Br. Std-763

39,956,177.42	21,386,683.52
7,123,235.35	6,866,270.55
79,053,624.18	1,321,014.81
24,948,029.86	2,475,038.02
7,381,554.58	5,437,031.90
758,036,580.71	22,117,172.47
124,348,385.76	33,749,682.39
2,300,835.97	2,233,942.80
90,623,121.00	82,987,200.00
243,741,578.66	300,177,758.44
113,389,743.07	103,734,000.00
-	245,442,742.10
-	103,213,791.90
-	103,382,496.70
-	103,583,736.80
-	151,364,083.30
22,703,307.09	20,731,979.09
-	100,892,635.40
33,946,032.15	31,104,900.00
109,064,707.58	101,686,458.34
171,021,277.47	156,257,171.88
163,569,238.39	152,640,342.28
22,575,117.86	20,652,706.25
23,336,767.93	21,207,685.93
Sub-total 2,037,119,315.03	1,894,646,524.87



	30-Jun-25 Taka	30-Jun-24 Taka
Project Bank Account : Tk.	1,799,618,002.62	
Agrani Bank Head office std-260-2	465.03	465.07
Agrani Bank F.Ex.Br. std-106-1	7,327.31	8,235.38
Agrani Bank F.Ex.Br. std-91-2	393,358.59	386,890.57
Agrani Bank F.Ex.Br. std-53410	46,092.62	46,018.85
Rupali Bank Fakiraful Bazar, std-133	12,506,053.66	12,134,470.66
Rupali Bank L. office, std-1886/188	17,071,711.00	16,680,730.00
Rupali Bank Local Office ,std- 2126/212/236	4,949,319.00	7,448,745.00
Rupali Bank Local Office ,std- 220/237	30,443,973.00	26,145,709.00
Rupali BankL Local office,std-183	34,041,964.00	33,263,564.00
Rupali BankL Local office,std-77	877,585.71	861,992.71
Rupali Bank Local office ,std-1803	44,798.00	45,948.00
Rupali Bank Local office , std-1959	309,176.92	304,390.92
Rupali Bank Fakiraful Bazar, std-22/42	16,170.00	242,690.00
Rupali Bank Fakiraful Bazar, std-50	86,428,111.00	-
Rupali Bank Fakiraful Bazar, std-49	230,160,903.00	-
Rupali Bank Fakiraful Bazar, std-054	1,504,709.00	-
IFIC Bank, Motejheel Br,std-14041	203,484.49	201,963.65
IFIC Bank, Motejheel Br, std-27041	16,762,783.80	16,505,638.71
N R B Global Bank, Motijheel Br. STD-340684/4288	412,820,330.61	482,332,255.00
Dutch Bangla Bank Local Br. STD-6658	758,158.40	722,912.75
Dutch Bangla Bank Local Br. STD-6663	167,265.82	160,988.38
Basic Bank, Main Br,std-1573/1685	1,897,905.61	933,649.00
Basic Bank, Santinagar Br,std-780	19,028,304.15	2,548,270.00
Social Islami Bank Ltd.F.EX.std-1247/2114	15,446,796.95	33,790,507.88
Social Islami Bank Ltd.F.EX.std-1844	234,542.30	230,213.90
Social Islami Bank Ltd. Foreign Ex. std-1179	847,666.54	844,223.06
Social Islami Bank Ltd. Foreign Ex. std-1192	759,233.82	756,270.57
Social Islami Bank Ltd. Foreign Ex.std-1203	262,798.33	262,514.49
Social Islami Bank Ltd.F.EX.std-1269ict	171,495.50	171,759.22
Social Islami Bank Ltd. Foreign Ex. std-1236	1,319,990.70	1,316,052.27
Social Islami Bank Ltd.F.EX.std-1855/2103	305,457,739.30	316,043,392.00
Eastern Bank , Darunsalam Br. STD-1667/259928	18,141.69	90,139.19
Eastern Bank Motijheel Br. STD-282996	2,243,199.28	2,193,236.25
Bangladesh Development Bank-std-116	914,957.42	889,514.72
Janata Bank Corporate Br std-5561	144,767.89	141,794.42
National Bank,Dilkhusa Br. std-1787	8,036,169.73	7,850,160.64
United Comm. Bank. Ltd. F. Ex. Br.std-619	309,378.82	305,241.91
Dhaka Bank, local office Std-2903	1,303,969.11	2,304,370.97
Jamuna Bank,Dilkhusa Br.std-1274	388,588.73	386,719.14
Premier Bank,Dilkhusa Br. Std-928	1,457,035.37	1,423,115.40
Premier Bank,Dilkhusa Br. Std-990	3,826,645.28	3,730,435.63
Premier Bank, Kakrail Br. Std-510	16,073,795.70	12,274,779.33
Uttara Bank,Motijheel Br, std-1355	2,006,342.62	1,939,993.72
Modhumoti Bank Ltd, Motijheel Br, std-60	5,231,200.47	1,173,833.14
Modhumoti Bank Ltd. Gulshan std. 02/3	506,338,992.69	461,752,118.01
Modhumoti Bank Ltd. STD-86-Sandip Pro.	227,250.41	224,667.51
Modhumoti Bank Ltd, Motijheel Br, std-155	8,982.28	2,179.68
Bangladesh Krishi Bank Local Br. STD-2332	73,054.00	70,600.00
South Bangla Agriculture Bank-Motijheel.std-233	392,986.32	388,498.07
Standard Bank Princepal Br. STD-2027	16,053,348.48	27,278,577.00
Trust Bank Sena Kallan Bhavan std-1311	214,777.70	212,246.70
Exim bank, Paltan Br.STD-124651	25,884,550.84	21,194,478.00
NRBC Bank Ltd. Principal Br. STD-21	41,282.71	62,432.71
NRBC Bank Ltd. Principal Br. STD-025	13,407,038.92	6,789,443.00
Personal Ledger A/c 1400-Geni	81,332.00	-
Sub-total	1,799,618,002.62	1,507,069,036.18
Grand Total	3,836,737,317.65	3,401,715,561.05



		30-Jun-25 Taka	30-Jun-24 Taka
10. EQUITY AND FUND : Tk.	109,261,155,120.62		
This is made up as follows:			
Government grant development (Note 10.1)		122,602,660,061.52	110,630,975,810.52
Government grant-capital and work plan (Note 10.2)		5,626,343,022.44	5,476,857,448.44
Foreign grant (Note 10.3)		1,379,590,020.50	1,379,590,020.50
Grant from Environment Ministry (Note 10.4)		-	-
Naval prize fund (Note 10.4)		11,241,670.65	11,241,670.65
Building fund (Note 10.5)		12,662,479.67	12,662,479.67
Accumulated deficit (Note 10.6)		(20,371,342,134.16)	(20,162,163,450.15)
Total		109,261,155,120.62	97,349,163,979.63
10.1 GOVERNMENT GRANT- DEVELOPMENT : Tk.	122,602,660,061.52		
This is made up as follows:			
Balance as on 01 July, 2024		110,630,975,810.52	95,466,929,278.56
Add: Grant received during the year		12,897,883,000.00	14,994,672,000.00
Add: Transfer from Environment Ministry		-	210,674,920.00
		123,528,858,810.52	110,672,276,198.56
Less: Refund during the year		926,198,749.00	41,300,388.04
Balance as on 30 June, 2025		122,602,660,061.52	110,630,975,810.52
The details of additional and refund of grant have been shown in Schedule-5.			
10.2 GOVERNMENT GRANT- CAPITAL & WORK PLAN : Tk.	5,626,343,022.44		
This is made up as follows:			
Balance as on 01 July, 2024		5,476,857,448.44	5,337,397,165.44
Add: Addition During the year (Schedule - 6)		149,500,000.00	139,500,000.00
		5,626,357,448.44	5,476,897,165.44
Less: Refund during the year		-	-
Less: Auto Adjustment through PL A/C(Unexpended Fund)		14,426.00	39,717.00
Balance as on 30 June, 2025		5,626,343,022.44	5,476,857,448.44
10.3 FOREIGN GRANT : Tk.	1,379,590,020.50		
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:			
U.S. aid Grant		19,832,000.00	19,832,000.00
U. K .Grant		11,741,434.00	11,741,434.00
Dutch grant (76-m)		41,313,000.00	41,313,000.00
IBRD grant (Tech. Assist)		3,858,196.26	3,858,196.26
Dutch grant (66-m)		22,092,202.61	22,092,202.61
Norad grant		60,310,889.00	60,310,889.00
UNDF grant BCD-83/00		42,935,842.00	42,935,842.00
Finland Grant		785,823,286.12	785,823,286.12
Dutch grant (3no. hy. vessels)		123,870,921.00	123,870,921.00
Soudia grant		58,902,262.02	58,902,262.02
IDA grant (735-bd)		3,769,987.49	3,769,987.49
Foreign Grant(Conversion from Foreign loan)		205,140,000.00	205,140,000.00
Total		1,379,590,020.50	1,379,590,020.50
10.4 GRANT FROM ENVIRONMENT MINISTRY : Tk.	-		
This is made up as follows:			
Balance as on 01 July, 2024		-	210,674,920.00
Add: Addition during the year		-	-
		-	210,674,920.00
Less: Transfer to Development Grant (Schedule-5)		-	210,674,920.00
Balance as on 30 June, 2025		-	-
10.4 NAVAL PRIZE FUND : Tk.	11,241,670.65	11,241,670.65	11,241,670.65
This is as per last year's account.			
10.5 BUILDING FUND : Tk.	12,662,479.67	12,662,479.67	12,662,479.67
The balance amount is as per last year's account.			



		30-Jun-25 Taka	30-Jun-24 Taka
10.6 ACCUMULATED DEFICIT : TK.	(20,371,342,134.16)		
This is made up as follows:			
Balance as on 01 July, 2024		(20,162,163,450.15)	(19,255,519,134.76)
Add: Addition during the year		(209,178,684.01)	(906,644,315.39)
Payment to Pension fund			
Balance as on 30 June, 2025		(20,371,342,134.16)	(20,162,163,450.15)
(As per actuarial valuation and approval of authority)			
11.00 NON CURRENT LIABILITIES : TK.	8,241,858,719.72		
This is made up as follows:			
Loan From Government (Note 11.1)		436,058,106.54	436,058,106.54
Loan From Government (Foreign loan) (Note 11.2)		2,084,814,113.18	2,084,814,113.18
Debt servicing liability on restructured loan (Note 11.3)		1,711,000,000.00	1,711,000,000.00
Loan for ICT (CPA) (Note 11.4)		1,540,810,000.00	1,540,810,000.00
Loan From Government (Exim Bank Ltd, Korea) (Note 11.5)		2,469,176,500.00	2,469,176,500.00
Padma Bridge project (Note 11.6)		-	1,088.00
Total	8,241,858,719.72	8,241,858,719.72	8,241,859,807.72
11.1 LOAN FROM GOVERNMENT : Tk.	436,058,106.54	436,058,106.54	436,058,106.54
This is as per last year's account.			
BIWTA followed the terms and conditions such as rate of interest @ 5% on local government loan, repayment period, amount of annual installment, mode of payment as per finance ministry order no. ERD/IDA-3/1247-BD/99/109 dated 26.08.2004.			
11.2 LOAN FROM GOVERNMENT (FOREIGN LOAN):TK	2,084,814,113.18		
This is made up as follows:			
IDA credit 2048 BD (Flood 1988)		348,878,217.17	348,878,217.17
OECD loan (Japan)		52,520,077.38	52,520,077.38
IDA Grant 2232 BD		1,676,562,694.05	1,676,562,694.05
EDCF No BD 7 (Exim Bank Ltd, Korea)		6,853,124.58	6,853,124.58
Total	2,084,814,113.18	2,084,814,113.18	2,084,814,113.18
BIWTA followed the terms and conditions such as rate of interest @ 6% on foreign loan, repayment period, amount of annual installment, mode of payment as per finance ministry order no. ERD/IDA-3/1247-BD/99/109 dated 26.08.2004.			
11.3 DEBT SERVICING LIABILITY ON RESTRUCTURED LOAN : TK.	1,711,000,000.00		
This is made up as follows:			
Provision for interest on government loan		516,650,000.00	516,650,000.00
Provision for interest on foreign loan		363,610,000.00	363,610,000.00
Transfer from government loan		455,850,000.00	455,850,000.00
Transfer from foreign loan		374,890,000.00	374,890,000.00
Total	1,711,000,000.00	1,711,000,000.00	1,711,000,000.00
The above loan represents the balance of restructured loan against local and foreign loans including the interest thereon after conversion into equity as on 30 June 1990. This restructured loan is payable to GoB as per Subsidy Loan Agreement (SLA) of 15 February 1992 between the Government of the People's Republic of Bangladesh (GoB) and Bangladesh Inland Water Transport Authority (BIWTA). The above amount is as per last year's account and no amount was repaid during the year.			
11.4 LOAN FOR ICT (CPA): Tk.	1,540,810,000.00	1,540,810,000.00	1,540,810,000.00
This loan has been granted by Chittagong Port Authority(CPA) to Bangladesh Inland Water Transport Authority (BIWTA) vide deed no. 2529 dated 16.04.2013 to construct Pangaon Inland Container Terminal. Loan had been disbursed on 02.08.2007 but formal agreement between CPA and BIWTA had been made on 16.04.2013. According to this agreement net profit of Pangaon ICT will be allocated among CPA & BIWTA in equal proportion until repayment of 75% CPA loan. From inception, Pangaon ICT was unable to earn profit for while no repayment made till now.			
11.5 LOAN FROM GOVERNMENT (EXIM BANK LTD, KOREA): TK.	2,469,176,500.00	2,469,176,500.00	2,469,176,500.00



	30-Jun-25 Taka	30-Jun-24 Taka
11.6 PADMA BRIDGE AUTHORITY : Tk.		
This is made up as follows:		
Balance as on 01 July, 2024	1,088.00	1,088.00
Add: Addition during the year	-	-
	1,088.00	1,088.00
Less: Adjustment during the year	1,088.00	-
Balance as on 30 June, 2025	-	1,088.00
12.00 CURRENT LIABILITIES AND PROVISIONS : TK. 10,132,839,136.43		
This is made up as follows:		
Liabilities for expenses (Note 12.1)	221,396,138.88	215,630,607.73
Liabilities for other finance (Note 12.2)	3,079,375,704.59	2,224,136,740.96
Provision for interest on long term loan (Note 12.3)	6,832,067,292.96	6,637,651,728.24
Total	10,132,839,136.43	9,077,419,076.93
12.1 LIABILITIES FOR EXPENSES : TK. 221,396,138.88		
This is made up as follows:		
Self hull insurance (Note 12.1.1)	169,636,400.15	160,920,112.94
Provision for revenue expenditure (Note 12.1.2)	47,607,023.73	50,557,779.79
Provision for bad debts(Notes 12.1.3)	4,152,715.00	4,152,715.00
Total	221,396,138.88	215,630,607.73
12.1.1 SELF HULL INSURANCE : TK. 169,636,400.15		
This is made up as follows:		
Balance as on 01 July, 2024	160,920,112.94	152,203,825.94
Addition during the year	8,716,287.21	8,716,287.00
Balance as on 30 June, 2025	169,636,400.15	160,920,112.94
This represents the accumulated balance of provision for hull insurance premium in respect of vessels of the Authority.		
12.1.2 PROVISION FOR REVENUE EXPENDITURE : TK. 47,607,023.73		
This is made up as follows:		
Balance as on 01 July, 2024	50,557,779.79	53,461,291.39
Add: Addition during the year	-	-
	50,557,779.79	53,461,291.39
Less: Recovery/adjustment during the year	2,950,757.00	2,903,511.60
Balance as on 30 June, 2025	47,607,023.73	50,557,779.79
Breakup of the above balance is as follows:		
Dock yard & eng. Workshop	18,316,228.00	18,316,228.00
Dhaka Dock yard	632,503.00	632,503.00
Marine Workshop Bsl	242,246.00	242,246.00
Crash Programm	90,992.00	90,992.00
Brothers Metal tek	1,260,935.00	1,260,935.00
M.S Eng.	11,172,499.58	11,172,499.58
Survey -Soil Test-Shana Enterprise	266,300.00	266,300.00
Morshed Enterprise	399,166.00	399,166.00
T E N ID Joint Venture	2,476,440.25	2,476,440.25
BIWTA for Income Tax	1,250,724.50	1,250,724.50
Liveries and Uniforms for Floating Staffs	5,502,000.00	5,502,000.00
Tanin Enterprise	994,264.00	994,264.00
BE -SKI -JV	1,385,922.00	1,385,922.00
Arup Enterprise	1,539,672.00	1,539,672.00
Tania Enterprise	550,000.00	550,000.00
Security Printing Press/ Others	1,527,131.40	4,477,888.40
Total	47,607,023.73	50,557,780.73
12.1.3 PROVISION FOR BAD DEBTS : TK. 4,152,715.00		
This is made up as follows:		
Balance as on 01 July, 2024	4,152,715.00	4,152,715.00
Add: Addition during the year	-	-
	4,152,715.00	4,152,715.00
Less: Bad debts recognized	-	-
Balance as on 30 June, 2025	4,152,715.00	4,152,715.00



12.02 LIABILITIES FOR OTHER FINANCE : TK.

This is made up as follows:

Accounts payable (Note 12.2.1)
Sundry deposits (Note 12.2.2)
Other advance against lease (Note 12.2.3)
Deferred income (Note 12.2.4)

3,079,375,704.59

30-Jun-25 Taka	30-Jun-24 Taka
345,940,253.45	308,646,147.95
2,098,297,900.50	1,779,707,877.37
97,744,503.64	88,514,925.64
537,393,047.00	47,267,790.00
Total	2,224,136,740.96

12.2.1 ACCOUNTS PAYABLE : TK.

This is made up as follows:

Contractors income tax
G.P. F
Benevolend fund
Undisbursement salary & wages
Offeiers Benevolend fund
Employees union subscription
Deposit account of R& H
Bangladesh-India protocol Maint. Charge
Vat
Lease Hold Property Petroleum Corp. (Adv.)
S B F Collection payable
Group insurance
Advance against Land Sale (DG.Spipp)
Advance Against Vessels Rent
Advance against Hydrography Survey
Bangladesh India protocol (7 years)
SBF Subscription
Received from World Bank
Dividend from Bank (Project)
Accounts payable -Lessee Nagarbari port
Service Charges
Liabilities for Auction Goods (Unsettled)
Accounts payable -Lessee Sunamgonj port
Accounts payable -Nou Kallan Tahabil
Accounts payable -District Administrator
Land Purchase Loan / HBL
House Building Repair Loan
New Land Purchase Loan & HBL
Motor Cycle Loan

345,940,253.45

2,793,132.35	2,079,998.35
4,615.00	2,800.00
390,841.40	390,991.40
4,006,687.81	3,868,182.81
-	40.00
309,978.10	59,609.10
1,148,934.97	1,148,934.97
28,658,359.37	32,000,978.37
2,413,803.87	-
2,459,201.00	2,459,201.00
2,689.00	2,669.00
300.00	-
2,000,000.00	2,000,000.00
250,000.00	250,000.00
60,738,365.90	61,047,038.90
567,544.78	567,129.78
3,489.75	2,906.00
3,502,861.78	3,502,861.78
84,277,658.72	49,193,650.62
45,000.00	45,000.00
2,661.00	2,661.00
137,805,027.27	137,805,027.00
2,500,000.00	2,500,000.00
1,538,254.40	-
856,256.00	-
8,339,752.35	8,401,798.10
1,324,838.63	1,307,917.63
-	5,000.00
-	1,752.14
Total	308,646,147.95

12.2.2 SUNDRY DEPOSITS : TK.

This is made up as follows:

Security deposits (Note 12.2.2.1)
Earnest money (Note 12.2.2.2)

2,098,297,900.50

2,095,335,267.31	1,776,745,244.18
2,962,633.19	2,962,633.19
Total	1,779,707,877.37

12.2.2.1 SECURITY DEPOSITS : TK.

This is made up as follows:

Balance as on 01 July, 2024
Add: Addition during the year

Less: Payment during the year
Balance as on 30 June, 2025

2,095,335,267.31

1,776,745,244.18	1,265,737,923.14
678,807,091.63	794,758,080.04
2,455,552,335.81	2,060,496,003.18
360,217,068.50	283,750,759.00
2,095,335,267.31	1,776,745,244.18

12.2.2.2 EARNEST MONEY : TK.

This is made up as follows:

Balance as on 01 July, 2024
Add: Addition during the year

Less: Recovery/adjustment during the year
Balance as on 30 June, 2025

2,962,633.19

2,962,633.19	2,962,633.19
-	-
2,962,633.19	2,962,633.19
-	-
2,962,633.19	2,962,633.19



		30-Jun-25 Taka	30-Jun-24 Taka
12.2.3 ADVANCE AGAINST OTHERS : TK.	97,744,503.64		
This is made up as follows:			
Balance as on 01 July, 2024		88,514,925.64	88,055,769.64
Add: Addition during the year		9,688,734.00	459,156.00
		<u>98,203,659.64</u>	<u>88,514,925.64</u>
Less: Recovery/adjustment during the year		459,156.00	-
Balance as on 30 June, 2025		<u>97,744,503.64</u>	<u>88,514,925.64</u>
12.2.4 DEFERRED INCOME : TK.	537,393,047.00		
This is made up as follows:			
Ministry of Agriculture		80,000.00	100,000.00
Ministry of Food		270,000.00	300,000.00
Bangladesh Petroleum Corporation (Baghabari)		334,500.00	401,400.00
Port deferred Income		536,708,547.00	46,466,390.00
Total		<u>537,393,047.00</u>	<u>47,267,790.00</u>
12.03 PROVISION FOR INTEREST ON LONG TERM LOAN : TK.	6,832,067,292.96		
This is made up as follows:			
Provision for interest on government loan (Note 12.3.1)		2,744,156,688.49	2,673,728,783.16
Provision for interest on foreign loan (Note 12.3.2)		4,087,910,604.47	3,963,922,945.08
Total		<u>6,832,067,292.96</u>	<u>6,637,651,728.24</u>
12.3.1 PROVISION FOR INTEREST ON GOVERNMENT LOAN : TK.	2,744,156,688.49		
This is made up as follows:			
Balance as on 01 July, 2024		2,673,728,783.16	2,603,300,877.83
Add: Addition during the year		70,427,905.33	70,427,905.33
Balance as on 30 June, 2025		<u>2,744,156,688.49</u>	<u>2,673,728,783.16</u>
This represents the balance of provision for interest on GoB loan provided @ 5% PA.			
12.3.2 PROVISION FOR INTEREST ON FOREIGN LOAN : 4,087,910,604.47			
This is made up as follows:			
Balance as on 01 July, 2024		3,963,922,945.08	3,839,935,285.69
Add: Addition during the year		168,987,659.39	168,987,659.39
		<u>4,132,910,604.47</u>	<u>4,008,922,945.08</u>
Less: Payment during the year		45,000,000.00	45,000,000.00
Balance as on 30 June, 2025		<u>4,087,910,604.47</u>	<u>3,963,922,945.08</u>
This represents the balance of provision for interest on foreign loan provided @ 6% PA.			
13.00 OPERATING INCOME : TK.	3,346,348,773.94		
This is made up as follows:			
Port Income (Note 13.1)		2,424,866,466.09	2,323,786,975.70
C & P Income (Note 13.2)		504,083,161.87	348,421,275.52
Canal Income		108,580,654.00	98,378,923.00
Overhead Income		2,071,963.00	2,770,728.00
Dredging Income		260,349,554.00	209,550,935.00
Marine Safety Income (Note 13.3)		46,396,974.98	41,111,566.18
Total		<u>3,346,348,773.94</u>	<u>3,024,020,403.40</u>



	30-Jun-25 Taka	30-Jun-24 Taka
13.01 PORT INCOME : TK.	2,424,866,466.09	
This is made up as follows:		
Dhaka port income	382,086,396.53	472,228,625.85
Narayangonj port income	602,102,586.61	565,779,454.92
Chand pur port income	89,996,504.93	76,962,298.81
Khulna port income	63,053,460.12	78,752,153.18
Barisal port income	115,506,901.18	113,519,212.00
Patuakhali port income	31,319,481.00	31,479,439.00
Chittagong port income	61,758,796.00	83,105,452.00
Aricha port income	124,806,731.00	132,538,847.00
Baghabari port income	50,294,713.43	82,187,009.57
Shimulia Port Income	14,839,855.00	3,832,704.00
Narsingdi port income	622,384.00	602,763.00
Borguna Port Income	13,008,606.00	3,528,931.00
Ashugonj Bairab Port Income	56,101,090.01	58,108,392.24
Nowapara River Port Income	23,884,825.00	22,384,791.00
Vola River Port Income	68,757,612.00	50,463,838.00
Tangi River Port Income	46,141,439.48	16,233,719.00
Ghorashal Port Income	89,520,755.00	51,350,532.22
Meghna ghat Port income	191,668,548.71	186,419,734.87
Sunamgonj Port Income	265,582,560.09	214,966,913.04
Nagarbari Port Income	92,481,420.00	79,342,165.00
Nagirgonj Port Income	215,000.00	-
Chilmari Port Income	40,868,800.00	-
Cox Bazar Port Income	248,000.00	-
Total	2,424,866,466.09	2,323,786,975.70
13.02 C & P INCOME : TK.	504,083,161.87	
This is made up as follows:		
Conservancy charges	294,163,961.00	151,192,295.00
Hire charges of vessels	6,583,933.32	8,410,691.40
Pilotages charges	167,033,400.00	163,042,027.00
Mis. Conservancy & Pilotages	35,318,103.00	4,890,423.00
Salvage charge	983,764.55	20,885,839.12
Total	504,083,161.87	348,421,275.52
13.03 MARINE SAFETY INCOME : TK.	46,396,974.98	
This is made up as follows:		
Route permit/Time Schedule fee	2,057,938.00	1,768,457.00
Route permit fee	18,969,320.00	12,598,714.00
Route permit -Late Fee/ Appeal Fee	2,668,968.00	1,305,383.00
Protocal license renewal fee	3,640,000.00	3,127,000.00
Voice declaration fee	10,937,500.00	10,807,500.00
Berthing Charge	8,107,205.98	11,463,601.18
Transshipment Charge	6,043.00	40,911.00
Foreign Enlisted Apply Fee	10,000.00	-
Total	46,396,974.98	41,111,566.18
14.00 OPERATING EXPENDITURE : Tk.	6,932,440,760.55	
This is made up as follows:		
Salaries, wages and other benefits (Note 14.1)	2,560,558,335.13	2,494,396,733.16
Travel Expense	69,564,205.00	49,666,368.50
General provident fund (civil)	84,639,054.72	77,086,874.62
Supply Materials (Note 14.2)	55,107,076.53	57,324,489.91
Rent, rates and taxes (Note 14.3)	67,547,979.66	65,654,137.08
Office contingencies (Note 14.4)	287,899,799.90	298,741,030.36
Fuel, oil and lubricants (Note 14.5)	1,225,793,378.45	1,051,460,623.32
Repairs and maintenance (Note 14.6)	1,195,135,567.00	1,065,006,803.00
Maintenance of dredging (Note 14.7)	1,323,497,341.16	1,601,418,365.53
Other expenses (Note 14.8)	62,698,023.00	69,228,607.75
Total	6,932,440,760.55	6,829,984,033.23



14.01 SALARIES, WAGES AND OTHER BENEFITS : TK. 2,560,558,335.13

This is made up as follows:

	30-Jun-25 Taka	30-Jun-24 Taka
Basic pay (Officer)	310,122,530.18	292,859,165.86
Command Pay	24,000.00	-
Qualification Pay	9,636.00	-
Disturbance pay	8,436.00	-
Salary of Anser	42,567,399.00	44,243,072.10
Basic pay (Employee)	754,974,859.03	734,697,218.65
Housing rent allowance	491,184,825.81	477,904,007.52
Festival allowance(Notes 14.1.1)	169,450,045.00	165,163,219.00
Medical allowances	77,376,598.09	77,081,042.74
Education allowance	23,584,293.64	23,756,660.00
Uniform Allowance	14,400.00	-
Defence Service Allowance	68,700.00	-
Lump Grant-Staff	29,999,980.50	29,964,166.33
Lump Grant-Officer	22,167,900.00	14,982,083.17
Batman Allowance	7,200.00	-
Ration Allowance	13,020.00	-
Medal Allowance	19,200.00	-
Residential telephone encashment allowance	702,694.00	-
Hill allowance	538,627.00	628,409.00
Mobile /Cellphone allowance	1,097,032.00	1,235,936.00
Tiffin allowance	8,623,922.65	8,589,297.86
Washing allowance	3,345,253.66	3,332,942.67
Overtime allowances	16,473,116.54	15,893,707.66
Refreshment allowance	56,247.00	71,496.00
Bangla new year allowance (Notes 14.1.2)	17,033,895.00	16,544,071.00
Rest & recreation allowance	18,183,250.00	26,188,827.50
Pension and retirement benefit support	490,000,000.00	480,000,000.00
Conveyance allowance	8,040,345.99	8,072,876.29
Charge Allowance	89,854.00	-
Special Benefit- Officer	14,776,084.28	15,368,715.59
Special Benefit- Staff	47,154,408.55	45,399,670.22
Other allowances (Notes 14.1.3)	12,850,581.21	12,420,148.00
Total	2,560,558,335.13	2,494,396,733.16

14.1.1 FESTIVAL ALLOWANCE : TK.

169,450,045.00

This is made up as follows:

Festival allowance(Officer)	46,491,020.00	48,156,470.00
Festival allowance (Staff)	122,959,025.00	117,006,749.00
Total	169,450,045.00	165,163,219.00

14.1.2 BANGLA NEW YEAR ALLOWANCE : TK.

17,033,895.00

This is made up as follows:

Bangla new year allowance (Officer)	4,581,565.00	4,651,396.00
Bangla new year allowance (Staff)	12,452,330.00	11,892,675.00
Total	17,033,895.00	16,544,071.00

14.1.3 OTHER ALLOWANCES: TK.

12,850,581.21

This is made up as follows:

Khoraki Allowance	6,735,394.04	6,594,956.00
Night Plying Allowance	2,077,616.00	2,126,311.00
Tender Allowance	1,595,342.17	1,543,583.00
Other Allowance	546,429.00	263,198.00
Light man Allowance	1,895,800.00	1,892,100.00
Total	12,850,581.21	12,420,148.00

14.02 SUPPLY MATERIALS : TK.

55,107,076.53

This is made up as follows:

Consumable materials(Note 14.2.1)	35,087,253.53	38,453,330.00
Stationeries	20,019,823.00	18,871,159.91
Total	55,107,076.53	57,324,489.91



	30-Jun-25 Taka	30-Jun-24 Taka
14.02.1 CONSUMABLE MATERIALS : TK.	35,087,253.53	
This is made up as follows:		
Consumable materials for vessels	14,651,973.00	19,085,236.00
Other Supplies/ Salvage vessels	7,833,695.00	6,972,024.00
Drawing materials	173,179.00	149,585.00
Maps materials		23,177.00
Other Prospective Expense	2,192,185.00	1,858,551.00
Batteries	2,595,022.00	2,182,519.00
Utencils/Crockeries	451,280.00	399,236.00
Purchase of kerosine oil	6,521,919.53	6,286,842.00
Paint for Vessels	668,000.00	1,496,160.00
Total	35,087,253.53	38,453,330.00
14.03 RENT, RATES AND TAXES : TK.	67,547,979.66	
This is made up as follows:		
Transport hiring	39,276,922.00	31,201,386.00
Municipal rates and taxes	10,642,142.80	11,995,798.80
Land development tax	7,614,187.36	13,953,950.28
Rent of office building with pilotages	3,020,916.00	2,578,248.00
Registration fee (Note:14.3.1)	2,537,091.50	1,205,208.00
Carriage and freight	915,630.00	801,775.00
Rent of Trak and Van	3,000.00	555,545.00
Income tax	2,038,090.00	3,350,226.00
VAT Payment	1,500,000.00	-
Machine Rent - Rent and Taxes	-	12,000.00
Total	67,547,979.66	65,654,137.08
14.03.1 REGISTRATION FEE : TK.	2,537,091.50	
This is made up as follows:		
Registration fee- communication equipment	687,655.50	328,453.00
Registration fee- vehicle	492,276.00	608,420.00
Registration fee- others	1,357,160.00	268,335.00
Total	2,537,091.50	1,205,208.00
14.04 OFFICE CONTINGENCIES : TK.	287,899,799.90	
This is made up as follows:		
Electricity / Gas/ Water	49,772,210.00	41,246,271.47
Conservancy gear	58,888,067.00	54,237,369.62
Marking materials	10,837,133.00	9,792,217.00
Bandling materials	-	1,857,227.00
Eviction charges	6,571,690.00	14,607,010.00
Uniforms	27,365,369.00	16,134,304.00
Telephone	6,355,013.00	6,009,242.50
Advertising expenses	23,223,311.00	19,080,150.00
Legal expenses	5,082,540.00	5,399,735.00
Audit/ study fee	275,334.00	199,500.00
Survey	9,097,498.00	7,471,276.00
Insurance Premium -Vehicle	6,000,000.00	6,000,000.00
Insurance Premium for other Assets	5,000,000.00	5,000,000.00
Subsidy to group insurance	4,342,979.36	4,691,471.83
Bank charge	3,443,699.54	3,646,930.94
Cleaning and washing items	2,710,747.00	2,548,773.00
Conveyance expenditure	7,084,071.00	6,505,228.00
Conveyance charges for pilot employees	5,543,892.00	4,960,834.00
Ceremonies / Festivals (Note:14.4.1)	2,094,031.00	5,197,426.00
Medical expenditure	4,761,382.00	4,695,983.00
Examination fee	30,109,071.00	43,648,866.00
Consultancy	6,671,667.00	24,511,896.00
Shuddachar	-	385,200.00
Research	1,971,500.00	1,245,700.00
Honorarium	6,963,200.00	5,847,810.00
Burial grant	610,000.00	600,000.00
Grant for medical treatment	2,335,000.00	2,754,421.00
Entertainment expenses	790,395.00	466,188.00
Total	287,899,799.90	298,741,030.36



		30-Jun-25 Taka	30-Jun-24 Taka
14.04.1 CEREMONIES /FESTIVALS : TK.	2,094,031.00		
This is made up as follows:			
Celebration of national day		866,800.00	3,509,001.00
Marine safety and traffic signal		239,281.00	338,600.00
Eid festible management exp.		459,700.00	1,194,846.00
Passing out / March on Farewell		528,250.00	154,979.00
Total		2,094,031.00	5,197,426.00
14.05 FUEL, OIL AND LUBRICANTS : TK.	1,225,793,378.45		
This is made up as follows:			
Petrol, oil and lubricants Vessels		316,930,876.36	278,804,642.45
Petrol, oil and lubricants dredger		869,999,275.51	734,796,026.92
Petrol, oil and lubricants vehicle		35,489,438.48	32,136,751.00
Petrol, oil and lubricants Generator		2,771,402.00	4,364,765.00
Petrol, oil and lubricants deca chain		602,386.10	1,358,437.95
Total		1,225,793,378.45	1,051,460,623.32
14.06 REPAIRS AND MAINTENANCE : TK.	1,195,135,567.00		
This is made up as follows:			
Repairs and maintenance Water vehicle dredger		127,783,641.00	181,747,258.00
Repairs and maintenance motor vehicle		8,369,162.00	8,840,451.00
Repairs and maintenance Other buildings & structures pontoon		265,322,052.00	269,837,630.00
Transport maintenance expense		475,000.00	-
Repairs and maintenance Water vehicle vessels		78,640,214.00	78,731,857.00
R.C.W		672,298,871.00	498,997,290.00
R & M of hydrography equipment's		35,501,113.00	20,900,982.00
Repairs and maintenance furniture		2,043,724.00	2,062,805.00
Repairs and maintenance office equipment		4,701,790.00	3,888,530.00
Total		1,195,135,567.00	1,065,006,803.00
14.07 MAINTENANCE OF DREDGING : TK.	1,323,497,341.16		
This is made up as follows:			
Maintenance Dredging (Note :14.07.1)		1,184,262,052.16	1,445,422,592.82
Study of dredger		44,800,874.00	35,995,773.00
Dredging Expense protocol Navy Route		94,434,415.00	119,999,999.71
Total		1,323,497,341.16	1,601,418,365.53
14.07.1 Maintenance dredging			
Dredging maintenance direct		1,060,228,954.16	1,311,836,743.82
Dredging maintenance indirect		124,033,098.00	133,585,849.00
		1,184,262,052.16	1,445,422,592.82
14.08 OTHER EXPENSES : TK.	62,698,023.00		
This is made up as follows:			
Training		3,199,893.00	7,479,200.75
Interest on foreign loan		45,000,000.00	45,000,000.00
Donation/Gift		14,165,958.00	16,516,186.00
Cost of news paper and periodicals		332,172.00	233,221.00
Total		62,698,023.00	69,228,607.75
15.00 OTHER CHARGES : TK.	2,288,882,755.65		
This is made up as follows:			
Debt services expenses (Note 15.1)		194,415,564.66	194,415,564.66
Depreciation		2,094,467,190.99	2,157,350,311.00
Total		2,288,882,755.65	2,351,765,875.66
15.01 DEBT SERVICES EXPENSES : TK.	194,415,564.66		
This is made up as follows:			
Interest on Govt. loan		70,427,905.33	70,427,905.33
Interest on foreign loan		123,987,659.33	123,987,659.33
Total		194,415,564.66	194,415,564.66



30-Jun-25 Taka	30-Jun-24 Taka
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16.00 NON OPERATING INCOME : TK.

342,140,437.25

This is made up as follows:

Rent from office building	5,761,117.50	11,524,207.50
Rent from inspection of banglow	191,559.00	307,659.00
Interest on bank deposit	152,338,614.51	82,630,572.94
Interest on loan to employee	928,313.00	3,142,372.74
Sales proceeds of tender etc.	6,360,370.00	3,884,859.00
Sales proceeds of hydrow charts	1,543,569.35	2,168,467.43
Forefiture of security and other	-	502,410.00
Gain and Disposition on Property	-	5,027,000.00
Sales proceeds of OTR	12,039,563.50	32,821,256.55
Rent for use of vessels & trans.	83,258.00	510,444.80
Rent for residential accom.	1,591,907.70	1,444,720.20
Miscellaneous. Income	149,656,064.08	131,729,703.50
Receipt of land renewal fee	11,646,100.61	10,985,234.00
Total	342,140,437.25	286,678,907.66

17.00 REVENUE GRANT FROM GOB : TK.

5,323,655,621.00

This is made up as follows:

Revenue grant (Schedule 06)	5,323,655,621.00	4,964,406,282.44
Total	5,323,655,621.00	4,964,406,282.44

18.00 An amount of Tk 523,655,621.00 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**.

19.00 Capital expenditure commitment

There was neither any commitment for capital expenditure nor actual expenditure provision in the year ended 30 June 2025.

20.00 CLAIM NOT ACKNOWLEDGED AS DEBT

There was no claim against the authority not acknowledged as debt as of 30 June 2025.

21.00 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 2025.

22.00 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 AT 30 JUNE, 2025

Schedule-01														
SL. No.	Particular	COST					Rate of Dep.	DEPRECIATION						Written Down Value as on 30 June, 2025
		Balance as on 01 July, 2024	Addition during the year	Addition during the year- Project	Disposal	Total as on 30 June, 2025		Balance as on 01 July, 2024	Depreciation on addition During the year	Depreciation of opening balnce during the year	Adjustmen t During the year	Total depreciation as on during the year	Total as on 30 June, 2025	
1	2	3	4	5	6	(3+4+5)-6=7	8	9	4*8/12*6=10	(3-9)*8=11	12	9+11=13	9+10+11-12=14	7-14=15
A)	Other than 3rd project :													
01	Land	1,155,928,282.02	-	791,683,962.06	-	1,947,612,244.08	0%	-	-	-	-	-	-	1,947,612,244.08
02	Land Development	441,967,763.00	-	124,535,174.00	-	566,502,937.00	0%	-	-	-	-	-	-	566,502,937.00
03	Road	575,793,350.90	-	-	-	575,793,350.90	10%	402,304,938.74	-	17,348,841.22	-	17,348,841.22	419,653,779.95	156,139,570.95
04	Main Office Building	141,170,151.00	-	-	-	141,170,151.00	3%	56,534,828.24	-	2,115,883.07	-	2,115,883.07	58,650,711.31	82,519,439.69
05	Office Building	2,210,971,829.27	-	4,630,471,825.00	-	6,841,443,654.27	5%	364,814,879.16	-	92,307,847.51	-	92,307,847.51	457,122,726.67	6,384,320,927.60
06	Terminal Building	846,433,712.00	-	-	-	846,433,712.00	5%	410,965,084.43	-	21,773,431.38	-	21,773,431.38	432,738,515.80	413,695,196.20
07	Cargo & Passenger Sheds	291,710,030.00	-	-	-	291,710,030.00	5%	128,666,437.11	-	8,152,179.64	-	8,152,179.64	136,818,616.75	154,891,413.25
08	Residential Building	49,716,907.00	-	-	-	49,716,907.00	5%	30,660,595.24	-	952,815.59	-	952,815.59	31,613,410.83	18,103,496.17
09	Workshop Building	11,982,300.00	-	-	-	11,982,300.00	5%	10,879,294.78	-	55,150.26	-	55,150.26	10,934,445.04	1,047,854.96
10	Godown	14,903,654.00	-	-	-	14,903,654.00	5%	9,065,854.75	-	291,889.96	-	291,889.96	9,357,744.71	5,545,909.29
11	Other Building	435,995,046.00	-	-	-	435,995,046.00	5%	103,590,408.66	-	16,620,231.87	-	16,620,231.87	120,210,640.52	315,784,405.48
12	Jetties (Wooden)	317,403,541.25	-	-	-	317,403,541.25	10%	243,571,780.90	-	7,383,176.03	-	7,383,176.03	250,954,956.94	66,448,584.31
13	R.C.C. Jetties	1,202,649,546.00	-	-	-	1,202,649,546.00	3%	343,948,407.39	-	25,761,034.16	-	25,761,034.16	369,709,441.55	832,940,104.45
14	Guay Walls	16,580,968.00	-	-	-	16,580,968.00	10%	13,854,031.01	-	272,693.70	-	272,693.70	14,126,724.70	2,454,243.30
15	Steel Gangway	1,034,101,683.00	-	-	-	1,034,101,683.00	5%	203,645,205.27	-	41,522,823.89	-	41,522,823.89	245,168,029.16	788,933,653.84
16	R.C.C Poles	6,553,473.00	-	-	-	6,553,473.00	10%	6,324,147.20	-	22,932.58	-	22,932.58	6,347,079.78	206,393.22
17	W.S. Plant & Machinery	46,204,024.00	-	-	-	46,204,024.00	10%	45,679,879.40	-	52,414.46	-	52,414.46	45,732,293.86	471,730.14
18	Mobile Crane	867,423,140.00	-	-	-	867,423,140.00	10%	411,997,140.80	-	45,542,599.92	-	45,542,599.92	457,539,740.72	409,883,399.28
19	Telephone Installation	9,777,225.00	153,743.00	-	-	9,930,968.00	10%	6,856,981.23	7,687.15	292,024.38	-	299,711.53	7,156,692.75	2,774,275.25
20	Telephone (PABX)	6,256,227.00	-	-	-	6,256,227.00	10%	4,236,393.51	-	201,983.35	-	201,983.35	4,438,376.86	1,817,850.14
21	Communication Equipments	28,122,825.00	-	-	-	28,122,825.00	10%	26,656,557.58	-	146,626.74	-	146,626.74	26,803,184.32	1,319,640.68
22	Decca Chain Equipments	52,790,208.00	-	-	-	52,790,208.00	5%	27,480,819.94	-	1,265,469.40	-	1,265,469.40	28,746,289.34	24,043,918.66
23	Survey Equipments	94,598,451.00	-	-	-	94,598,451.00	10%	80,982,933.56	-	1,361,551.74	-	1,361,551.74	82,344,485.30	12,253,965.70
24	Navigational Aid Equipments	938,880,942.00	-	-	-	938,880,942.00	10%	424,052,771.68	-	51,482,817.03	-	51,482,817.03	475,535,588.71	463,345,353.29
25	Machinery Equipments	170,161,801.00	-	-	-	170,161,801.00	10%	84,566,205.66	-	8,559,559.53	-	8,559,559.53	93,125,765.19	77,036,035.81
26	Office Furnitures	187,213,959.00	6,346,200.00	9,999,615.00	-	203,559,774.00	10%	84,474,003.57	317,310.00	10,273,995.54	-	10,591,305.54	95,065,309.11	108,494,464.89
27	Office Equipments	188,189,252.00	17,707,371.00	690,700.00	-	206,587,323.00	15%	110,147,713.12	1,328,052.83	11,706,230.83	-	13,034,283.66	123,181,996.78	83,405,326.22
28	Transport Vehicles	372,436,233.00	16,760,000.00	11,287,000.00	-	400,483,233.00	10%	224,418,686.09	838,000.00	14,801,754.69	-	15,639,754.69	240,058,440.79	160,424,792.21
29	Vessels & barges	2,538,902,246.00	83,353,751.00	14,324,000.00	-	2,636,579,997.00	5%	1,050,092,938.89	2,083,843.78	74,440,465.36	-	76,524,309.13	1,126,617,248.02	1,509,962,748.98
30	Bouya	541,773,619.00	-	-	-	541,773,619.00	10%	358,598,701.02	-	18,317,491.80	-	18,317,491.80	376,916,192.82	164,857,426.18
31	Dredgers	25,690,273,007.70	-	-	-	25,690,273,007.70	5%	4,422,805,918.53	-	1,063,373,354.46	-	1,063,373,354.46	5,486,179,272.99	20,204,093,734.71
32	Beacon	192,169,342.00	-	-	-	192,169,342.00	10%	180,955,050.72	-	1,121,429.13	-	1,121,429.13	182,076,479.85	10,092,862.15
33	Pontoons & Flats	4,243,705,315.00	42,700,000.00	719,017,841.00	-	5,005,423,156.00	8%	2,214,897,259.96	1,601,250.00	152,160,604.13	-	153,761,854.13	2,368,659,114.09	2,636,764,041.91
34	Overhead Tanks	3,728,877.00	-	-	-	3,728,877.00	5%	3,306,791.87	-	21,104.26	-	21,104.26	3,327,896.12	400,980.88
35	Sinkers (R.C.C)	2,320,939.00	-	-	-	2,320,939.00	5%	1,671,801.36	-	32,456.88	-	32,456.88	1,704,258.24	616,680.76
36	Bridle Chain	101,200.00	-	-	-	101,200.00	10%	99,353.16	-	184.68	-	184.68	99,537.84	1,662.16
37	Voltage Stabiser	725,000.00	-	-	-	725,000.00	10%	667,169.30	-	5,783.07	-	5,783.07	672,952.37	52,047.63
38	S.L Chain	7,069,317.00	-	-	-	7,069,317.00	10%	6,933,242.64	-	13,607.44	-	13,607.44	6,946,850.07	122,466.93
39	Blundary Wall at Baghabari	26,314,258.00	-	-	-	26,314,258.00	10%	18,287,740.25	-	802,651.77	-	802,651.77	19,090,392.03	7,223,865.97
40	Notakhola Ferry Ghat	17,495,188.00	-	-	-	17,495,188.00	10%	16,579,581.44	-	91,560.66	-	91,560.66	16,671,142.10	824,045.90
41	Hydro Chats	1,805,000.00	-	-	-	1,805,000.00	10%	1,710,535.55	-	9,446.45	-	9,446.45	1,719,981.99	85,018.01
42	Parking Yard	341,604,640.50	-	-	-	341,604,640.50	10%	53,527,707.39	-	28,807,693.31	-	28,807,693.31	82,335,400.70	259,269,239.80
43	G.P.S. Station (Mapping)	95,319,152.00	-	-	-	95,319,152.00	10%	86,854,439.56	-	846,471.24	-	846,471.24	87,700,910.81	7,618,241.19
44	Other Assets	248,369,163.99	6,452,409.00	938,199.00	-	255,759,771.99	10%	116,033,615.34	322,620.45	13,233,554.86	-	13,556,175.31	129,589,790.66	126,169,981.33
45	Archaid Buiding (SOB)	10,909,266.00	-	-	-	10,909,266.00	5%	7,680,850.81	-	161,420.76	-	161,420.76	7,842,271.57	3,066,994.43
46	Genarator Complete	267,814,619.00	-	-	-	267,814,619.00	10%	103,960,555.10	-	16,385,406.39	-	16,385,406.39	120,345,961.49	147,468,657.51
47	Computerisation	21,023,738.00	5,504,458.00	-	-	26,528,196.00	10%	7,645,807.60	275,222.90	1,337,793.04	-	1,613,015.94	9,258,823.54	17,269,372.46
48	R.M River salvage unit	7,991,401.00	-	-	-	7,991,401.00	10%	6,335,926.82	-	165,547.42	-	165,547.42	6,501,474.24	1,489,926.76
49	Ferry Ghat, Harina	170,465,183.00	-	-	-	170,465,183.00	10%	130,179,163.87	-	4,028,601.91	-	4,028,601.91	134,207,765.78	36,257,417.22
50	Electrical Installation, Harina	11,680,758.00	-	-	-	11,680,758.00	10%	8,069,418.45	-	361,133.96	-	361,133.96	8,430,552.40	3,250,205.60
51	Computer	11,720,283.00	-	1,910,585.10	-	13,630,868.10	10%	6,138,265.02	-	558,201.80	-	558,201.80	6,696,466.82	6,934,401.28
52	Navigational Aid Eq (Work P	161,944,943.00	-	-	-	161,944,943.00	10%	92,925,604.99	-	6,901,933.80	-	6,901,933.80	99,827,538.79	62,117,404.21



SL. No.	Particular	COST					Rate of Dep.	DEPRECIATION						Written Down Value as on 30 June, 2025
		Balance as on 01 July, 2024	Addition during the year	Addition during the year- Project	Disposal	Total as on 30 June, 2025		Balance as on 01 July, 2024	Depreciation on addition During the year	Depreciation of opening balance during the year	Adjustment During the year	Total depreciation as on during the year	Total as on 30 June, 2025	
1	2	3	4	5	6	(3+4+5)-6=7	8	9	4*8/12=10	(3-9)*8=11	12	9+11=13	9+10+11-12=14	7-14=15
53	Hydro charts (Work Plan)	17,684,522.00	-	-	-	17,684,522.00	10%	13,189,353.78	-	449,516.82	-	449,516.82	13,638,870.61	4,045,651.39
54	Hydro data analysis (W.P)	5,299,000.00	-	-	-	5,299,000.00	10%	3,802,405.89	-	149,659.41	-	149,659.41	3,952,065.30	1,346,934.70
55	R&M of Pontoon (Work plan)	26,125,752.00	-	-	-	26,125,752.00	8%	15,874,672.71	-	768,830.95	-	768,830.95	16,643,503.65	9,482,248.35
56	R&M of jetties (Work plan)	5,400,011.00	-	-	-	5,400,011.00	3%	1,653,254.62	-	112,402.69	-	112,402.69	1,765,657.31	3,634,353.69
57	Vessels (Work plan)	29,885,582.00	-	-	-	29,885,582.00	5%	13,736,606.29	-	807,448.79	-	807,448.79	14,544,055.08	15,341,526.92
58	Axebebor (Work plan)	56,700,000.00	-	-	-	56,700,000.00	5%	26,061,583.03	-	1,531,920.85	-	1,531,920.85	27,593,503.88	29,106,496.12
59	Automation (Work plan)	24,200,000.00	-	-	-	24,200,000.00	10%	17,365,205.22	-	683,479.48	-	683,479.48	18,048,684.70	6,151,315.30
60	R&M of Bouya (W.P)	2,731,254.00	-	-	-	2,731,254.00	10%	1,959,867.20	-	77,138.68	-	77,138.68	2,037,005.88	694,248.12
61	Pilot house Barishal	50,443,908.00	-	-	-	50,443,908.00	5%	14,903,552.38	-	1,777,017.78	-	1,777,017.78	16,680,570.16	33,763,337.84
62	DGPS station (Work plan)	203,374,276.00	-	-	-	203,374,276.00	5%	45,213,270.49	-	7,908,050.28	-	7,908,050.28	53,121,320.77	150,252,955.23
63	Multibim	70,802,226.00	-	-	-	70,802,226.00	10%	50,805,586.13	-	1,999,663.99	-	1,999,663.99	52,805,250.12	17,996,975.88
64	Waiting / Rest Room	14,113,300.00	-	-	-	14,113,300.00	5%	4,849,513.85	-	463,189.31	-	463,189.31	5,312,703.16	8,800,596.84
65	Driving Materials	4,581,000.00	-	-	-	4,581,000.00	10%	3,287,190.29	-	129,380.97	-	129,380.97	3,416,571.26	1,164,428.74
66	Hydro data analysis	3,663,000.00	-	-	-	3,663,000.00	10%	2,628,460.61	-	103,453.94	-	103,453.94	2,731,914.55	931,085.45
67	Bank Protection	766,722,444.00	-	-	-	766,722,444.00	10%	499,553,312.38	-	26,716,913.16	-	26,716,913.16	526,270,225.54	240,452,218.46
68	R C C sheree	3,000,000.00	-	-	-	3,000,000.00	5%	1,378,919.74	-	81,054.01	-	81,054.01	1,459,973.75	1,540,026.25
69	Termina Shed	2,910,989.00	-	-	-	2,910,989.00	10%	2,088,839.73	-	82,214.93	-	82,214.93	2,171,054.65	739,934.35
70	Steel Spad	207,335,400.00	-	-	-	207,335,400.00	5%	69,209,249.08	-	6,906,307.55	-	6,906,307.55	76,115,556.62	131,219,843.38
71	Walk Way	400,895,600.00	-	-	-	400,895,600.00	10%	252,162,954.26	-	14,873,264.57	-	14,873,264.57	267,036,218.84	133,859,381.16
72	Steel Jetties	379,028,671.00	-	-	-	379,028,671.00	3%	101,883,253.94	-	8,314,362.51	-	8,314,362.51	110,197,616.45	268,831,054.55
73	Commercial Shop	1,163,000.00	-	-	-	1,163,000.00	5%	534,561.22	-	31,421.94	-	31,421.94	565,983.16	597,016.84
74	RCC Step	153,875,000.00	-	-	-	153,875,000.00	10%	98,003,063.52	-	5,587,193.65	-	5,587,193.65	103,590,257.17	50,284,742.83
75	RCC Ramp	29,051,200.00	-	-	-	29,051,200.00	10%	19,450,275.53	-	960,092.45	-	960,092.45	20,410,367.98	8,640,832.02
76	Open Yard	2,185,300.00	-	-	-	2,185,300.00	10%	1,568,106.73	-	61,719.33	-	61,719.33	1,629,826.06	555,473.94
77	Key wall	69,266,000.00	-	-	-	69,266,000.00	10%	49,703,235.73	-	1,956,276.43	-	1,956,276.43	51,659,512.15	17,606,487.85
78	Recreation centre	15,500,000.00	-	-	-	15,500,000.00	5%	7,124,418.64	-	418,779.07	-	418,779.07	7,543,197.71	7,956,802.29
79	Salvage Vessels -Ex	3,379,149,911.00	-	-	-	3,379,149,911.00	5%	1,406,508,582.93	-	98,632,066.40	-	98,632,066.40	1,505,140,649.34	1,874,009,261.66
80	Ferry Ghat (W.P)	68,995,206.00	-	-	-	68,995,206.00	10%	46,140,922.24	-	2,285,428.38	-	2,285,428.38	48,426,350.61	20,568,855.39
81	Costal Area (W.P)	87,839,068.00	-	-	-	87,839,068.00	10%	58,742,858.25	-	2,909,620.97	-	2,909,620.97	61,652,479.23	26,186,588.77
82	Bank Protection (W.P)	36,778,760.00	-	-	-	36,778,760.00	10%	24,595,997.37	-	1,218,276.26	-	1,218,276.26	25,814,273.63	10,964,486.37
83	Spare parts-Dredger	712,349,862.53	195,011,638.00	-	-	907,361,500.53	20%	351,930,847.92	19,501,163.80	72,083,802.92	-	91,584,966.72	443,515,814.64	463,845,685.89
84	Spare Parts - Vessels	123,337,303.40	35,328,925.00	-	-	158,666,228.40	20%	68,367,669.89	3,532,892.50	10,993,926.70	-	14,526,819.20	82,894,489.09	75,771,739.31
85	High Power Solar Lantern	17,418,076.00	-	-	-	17,418,076.00	10%	16,329,532.33	-	108,854.37	-	108,854.37	16,438,386.70	979,689.30
86	Mechansied Marking Boat	11,214,210.00	-	-	-	11,214,210.00	10%	10,474,432.64	-	73,977.74	-	73,977.74	10,548,410.38	665,799.62
87	Tug Boat	569,950,222.00	-	-	-	569,950,222.00	5%	146,241,906.22	-	21,185,415.79	-	21,185,415.79	167,427,322.01	402,522,899.99
88	Laboratory Equipment's (DPTC)	30,983,045.00	-	-	-	30,983,045.00	10%	28,511,638.12	-	247,140.69	-	247,140.69	28,758,778.80	2,224,266.20
89	Demonstration Boat	19,989,651.00	-	-	-	19,989,651.00	5%	14,152,889.60	-	291,838.07	-	291,838.07	14,444,727.67	5,544,923.33
90	Replacement of Electric	163,845,966.00	-	-	-	163,845,966.00	10%	150,776,556.04	-	1,306,941.00	-	1,306,941.00	152,083,497.04	11,762,468.96
91	Hydrographic Equipments	74,467,333.46	23,797,131.00	61,841,500.00	-	160,105,964.46	10%	17,113,421.59	1,189,856.55	5,735,391.19	-	6,925,247.74	24,038,669.33	136,067,295.13
As on 30 June 2025		54,173,399,029	433,115,626.00	6,366,700,401	-	60,973,215,056		16,414,211,387	30,997,900	2,063,469,291	-	2,094,467,191	18,508,678,578	42,464,536,478
As on 30 June 2024		53,384,527,571.91	295,297,669.00	498,600,788.41	5,027,000.00	54,173,399,029.32		14,261,888,075.69	20,031,665.80	2,137,318,645.20	5,027,000	2,157,350,311.00	16,414,211,386.84	37,759,187,642.48



Bangladesh Inland Water Transport Authority
141-143 Motijheel C/A, Dhaka-1000.
Statement of Work in Progress (Development Project)
Financial Year : 2024-2025

Schedule-02

S.L No.	Name of the Project	Balance (W.I.P) as on 30.06.2024 (01.07.2024)	Project Cost 2024-2025	Transfer to Development Dredging	Transfer to Fixed Asset			Balance (W.I.P) as on 30.06.2025		
					From Previous Year W.I.P	From Curent Year Project Cost	Total	From Previous Year W.I.P	From Curent Year Project Cost	Total
1	2	3	4	5	6	7	8=6+7	9	10	11=9+10
1	Establishment of river port with allied facilities an Nagarbari (2nd Revised)	4,239,896,834.06	1,329,077,327.00	-	4,239,896,834.06	1,329,077,327.00	5,568,974,161.06	-	-	-
2	Construction & Instalation of dimaraction pillar, walkway, Bank Protection, Jetty with allied work on Evicted foreshore land of the river Buriganga, Turag, Balu & Sitalakhya (2nd Phase)	8,159,572,346.00	1,222,206,436.00	-	-	-	-	8,159,572,346.00	1,222,206,436.00	9,381,778,782.00
3	Improvement and Restoration of Navigability for old Brahmaputra, Dharala, Tulai & Punarbhora River (1st Revised)	156,051,332.00	4,941,536,187.00	4,283,652,912.00	-	-	-	156,051,332.00	657,883,275.00	813,934,607.00
4	Procurement of 35 Dredgers with Ancillary Equipment and Accessories (1st Revised)	10,536,472,690.06	2,815,698,587.00	-	-	-	-	10,536,472,690.06	2,815,698,587.00	13,352,171,277.06
5	Mordanization of River Port including Allied facilities Paturia and Daulatdia	719,216,044.00	78,510,196.00	-	719,216,044.00	78,510,196.00	797,726,240.00	-	-	-
6	Establishment of river port at Chilmay (Ramna, Jorgachh, Rajibpur, Rowmari, Nayarhat) (1st Revised)	323,880,954.37	323,964,462.00	-	-	-	-	323,880,954.37	323,964,462.00	647,845,416.37
7	Establishment of river port at Chilmay (Ramna, Jorgachh, Rajibpur, Rowmari, Nayarhat) (1st Revised)	7,115,479,562.89	227,106,798.00	-	-	-	-	7,115,479,562.89	227,106,798.00	7,342,586,360.89
8	Eastablishment of Inland Container & Bulk Termmnial at Khanpur, Narayanganj	149,612,623.50	381,579,543.00	-	-	-	-	149,612,623.50	381,579,543.00	531,192,166.50



S.L No.	Name of the Project	Balance (W.I.P) as on 30.06.2024 (01.07.2024)	Project Cost 2024-2025	Transfer to Development Dredging	Transfer to Fixed Asset			Balance (W.I.P) as on 30.06.2025		
					From Previous Year W.I.P	From Curent Year Project Cost	Total	From Previous Year W.I.P	From Curent Year Project Cost	Total
1	2	3	4	5	6	7	8=6+7	9	10	11=9+10
9	Improvement and Restoration of Navigability for Portion of Ghuratora river, Bolai-Sreeganj river under the Upazila of Mithemoin and Dhanu river, Namakura River under the Upazila of Itna and of Dholesshari river under the upazila of Ostagram	5,004,900.00	148,751,954.00	153,168,354.00	-	-	-	588,500.00	-	588,500.00
10	Establishment of jetties and infrastructure at Mirsarai & Sandwip in Chittagong Subrang-jaliar Dwip at Teknaf and Sonadia Dwip at Cox's Bazar	450,388,673.00	149,289,771.00	-	-	-	-	450,388,673.00	149,289,771.00	599,678,444.00
11	Improvement of Zinai, Ghagot, Bangshi, Nagda, rivers for restoration of dry seasons flow, navigability improvement, flood and erosion management	1,517,176.00	268,994,017.00	-	-	-	-	1,517,176.00	268,994,017.00	270,511,193.00
12	Procurement and installastion of Polyethylene Buoy, PC Pole, Tower Beacon and RCC Sinker for Inland Waterways	-	84,968,972.00	-	-	-	-	-	84,968,972.00	84,968,972.00
13	Determination of Standard High Hater Level (SHWL), Standard Low Water Level (SLWL) and Re-classification of Inland water ways in Bangladesh	175,322,921.50	-	-	-	-	-	175,322,921.50	-	175,322,921.50
14	Feasibility Study for River Management by enhancing the navigability, minimizing drainage, wetland ecosystem irrigation and landing facilities by capital dredging in banisal division	36,297,883.00	-	-	-	-	-	36,297,883.00	-	36,297,883.00
15	Feasibility Study for construction of walkway, Eco-park and other allied infrastructure on the foreshore land of the river Buriganga, Turag, Balu & Sitalakhya (3rd Phase) and waste removal from the river bed along circular waterways of Dhaka city and also development program for the elements of the study.	47,300,000.00	-	-	-	-	-	47,300,000.00	-	47,300,000.00



S.L No.	Name of the Project	Balance (W.I.P) as on 30.06.2024 (01.07.2024)	Project Cost 2024-2025	Transfer to Development Dredging	Transfer to Fixed Asset			Balance (W.I.P) as on 30.06.2025		
					From Previous Year W.I.P	From Curent Year Project Cost	Total	From Previous Year W.I.P	From Curent Year Project Cost	Total
1	2	3	4	5	6	7	8=6+7	9	10	11=9+10
16	Feasibility Study for Navigation Improvement and Landing Facilities at Chittagoan Hill-Tracts Rision	34,931,294.00	-	-	-	-	-	34,931,294.00	-	34,931,294.00
17	Feasibility Study for mordanization of port facilities for Khulna, Narshingdi, Barguna and development of Galachipa, Mongla, Meghna, Sunamganj, Sirajgong-Jagannathgang, Ghorashal, Kanchpur, Mojuchowdhuryhat-Daudkandi-Bausia River Port (1st Revised)	48,800,000.00	-	-	-	-	-	48,800,000.00	-	48,800,000.00
18	Feasibility Study for river management by enhancing the navigability removing/minimizing drainage congestion, tourism, wetland ecosystem, irrigation and landing facilities by capital dredging in haor region	47,480,000.00	-	-	-	-	-	47,480,000.00	-	47,480,000.00
19	Feasibility Study for development of Teknaf, Cox's Baxar, Chatak, Faridpur, Gorashal River Port, Farry Ghat & Jattys at various location	49,019,819.00	-	-	-	-	-	49,019,819.00	-	49,019,819.00
20	Feasibility Study and Detailed Design for development of Jattys and Infrastructure at Mirsarai & Sandwip at Chittagong, Subrang-Jalir Dwip at Teknaf and Sonadia Dwip at Cox's Bazar	47,125,955.00	-	-	-	-	-	47,125,955.00	-	47,125,955.00
21	Feasibility Study for Procurement of 2 High power Salvage vessels with allied facilities, Different Types of 61 (sixty one) Service Vessels including 6(six) River cleaning vessels & Different types of 132 Pontoons for BIWTA	43,046,837.00	-	-	-	-	-	43,046,837.00	-	43,046,837.00
22	Procurement of 6 nos. Dredger	308,918.00	-	-	-	-	-	308,918.00	-	308,918.00
Total		32,386,726,763.38	11,971,684,250.00	4,436,821,266.00	4,959,112,878.06	1,407,587,523.00	6,366,700,401.06	27,423,197,485.32	6,131,691,861.00	33,554,889,346.32



BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
SCHEDULE OF FDR
Financial Year : 2024-2025

Schedule 3

A FDR with Government Bank

Amount in Taka

SI.No	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)
1	0604035000747/472448, 35/747	21/6/2022	Rupali Bank Limited	Fakirapul Bazar Branch	21/6/2026	60,414,860.00	12
Sub-total						60,414,860.00	

B FDR Against Foregain Currency

SI.No	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)
1	0032374/1240000052448	27/12/2022	Global Islami Bank Limited	Nababpur Road Branch, Dhaka	27/12/2025	4,424,855.59	12
Sub-total						4,424,855.59	

C FDR with non government bank (One Year)

SI.No	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)
1	0915330005839/10711108	26/1/2023	Social Islami Bank Limited	Mouchak Branch, Dhaka	26/1/2026	23,129,487.00	12
2	0014TDCI22000417	21/6/2022	Commnity Bank Limited	Gulshan Corporate Branch	21/6/2026	12,278,838.72	12
Sub-total						35,408,325.72	

D FDR (P)

SI No	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)
1	0510208	6/1/2019	Global Islami Bank Ltd	Motijheel	6/1/2026	20,000,000.00	12
2	0524403	7/1/2019	Global Islami Bank Ltd	Nababpur Road	7/1/2026	50,000,000.00	12
3	0537835	7/1/2019	Global Islami Bank Ltd	Panthapoth	7/1/2026	50,000,000.00	12
4	0552066	9/1/2020	Global Islami Bank Ltd	Banani	9/1/2026	30,500,000.00	12
5	0073641	17/1/2023	Global Islami Bank Ltd	Motijheel	17/1/2026	4,582,688.90	12
Sub total						155,082,688.90	



E 11 Numbers Completed Projects Closed and all Funds Deposited.

SI No	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)
01	0019063/2555	2/1/2025	BDBL	Motijheel Branch	2/1/2026	15,000,000.00	12
Sub total						15,000,000.00	

F Details of fixed deposits held by the Authority in various private banks for the period of 3 months:

SI No	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)
1	0546621/53/53/4929035005353	9/12/2024	Rupali Bank PLC.	Kaptanbazar branch	9/9/2025	100,000,000.00	3
2	0546621/53/54/4929035005354	9/12/2024	Rupali Bank PLC.	Kaptanbazar branch	9/9/2025	100,000,000.00	3
3	0601939/54/81/0455035005481	16/3/2025	Rupali Bank PLC.	Mohammadpur branch	16/9/2025	150,000,000.00	3
4	0601940/54/82/0455035005482	16/3/2025	Rupali Bank PLC.	Mohammadpur branch	16/9/2025	150,000,000.00	3
5	203264/0218-01-0038990	9/12/2024	Basic Bank Ltd.	Agarongaon sub branch	9/9/2025	150,000,000.00	3
6	206289/0918-01-0023580	9/12/2024	Basic Bank Ltd.	Santinagar branch	9/9/2025	100,000,000.00	3
7	236288/0918-01-00235747	9/12/2024	Basic Bank Ltd.	Santinagar branch	9/9/2025	50,000,000.00	3
8	256554/1518-01-0023179	16/3/2025	Basic Bank Ltd.	Dilkusha branch	16/9/2025	100,000,000.00	3
9	211395/1018-01-0008261/2025	16/3/2025	Basic Bank Ltd.	Moulvibazar branch	16/9/2025	100,000,000.00	3
10	211396/1018-01-0008277/2025	16/3/2025	Basic Bank Ltd.	Moulvibazar branch	16/9/2025	100,000,000.00	3
11	230417/2818-01-0016990	16/3/2025	Basic Bank Ltd.	Dhanmondi branch	16/9/2025	100,000,000.00	3
12	230418/2818-01-0017001	16/3/2025	Basic Bank Ltd.	Dhanmondi branch	16/9/2025	100,000,000.00	3
13	213683/2025/0618-01-0015821	16/3/2025	Basic Bank Ltd.	Bangshal branch	16/9/2025	150,000,000.00	3
14	0019081/0660350002573	16/3/2025	BDBL	Motijheel branch	16/9/2025	150,000,000.00	3
15	0019082/0660350002574	16/3/2025	BDBL	Motijheel branch	16/9/2025	100,000,000.00	3
16	0973330/0100264240021	9/12/2024	Janata Bank PLC.	Kamal artatuk branch	9/9/2025	100,000,000.00	3
Sub total						1,800,000,000.00	
Total FDR						2,070,330,730.21	



BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
SCHEDULE OF ACCOUNTS RECEIVABLE
AS ON 30 JUNE, 2025

Schedule-4
Amount in Taka

SI No	Particulars	Balance as on 01 July, 2024	Addition during the year	Realised /Adjustment during the year	Balance as on 30 June, 2025
01	Port debtors control A/C	17,730,410.94	4,647,675.00	4,656,440.00	17,721,645.94
02	Marine Safety Receivable	8,253,902.18	913.00	7,852.00	8,246,963.18
03	Pilotage debtors control A/C	9,055,593.55	-	-	9,055,593.55
04	Conservancy debtors control A/C	7,216,471.14	285,066,128.00	285,066,128.00	7,216,471.14
05	Canal debtors control A/C	5,476,298.34	-	-	5,476,298.34
06	Hire charges debtors control A/C	17,013,704.24	-	7,803,329.02	9,210,375.22
07	Salvage debtors control A/C	38,981,692.14	983,764.55	8,508,470.63	31,456,986.06
08	Misc. debtors cintrol A/C	19,074,351.37	2,136,925.48	3,787,036.98	17,424,239.87
	Sub-total	122,802,423.90	292,835,406.03	309,829,256.63	105,808,573.30
09	Mrs. Navana motor	480,000.00	-	-	480,000.00
10	Dredger Receivable	54,424,587.00	-	54,424,587.00	-
	Total	177,707,010.90	292,835,406.03	364,253,843.63	106,288,573.30



Bangladesh Inland Water Transport Authority (BIWTA)
SCHEDULE OF ACCOUNTS RECEIVABLE
AS ON 30 JUNE, 2024

Amount in Taka

SL No	Particulars	Balance as on 01 July, 2023	Addition during the year	Realised /Adjustment during the year	Balance as on 30 June, 2024
01	Port debtors control A/C	16,634,380.94	5,286,701.00	4,190,671.00	17,730,410.94
02	Marine Safety Receivable	8,178,322.40	2,091,204.78	2,015,625.00	8,253,902.18
03	Pilotage debtors control A/C	9,055,593.55	-	-	9,055,593.55
04	Conservancy debtors control A/C	8,737,470.14	149,588,341.00	151,109,340.00	7,216,471.14
05	Canal debtors control A/C	5,476,298.34	-	-	5,476,298.34
06	Hire charges debtors control A/C	17,013,704.24	-	-	17,013,704.24
07	Salvage debtors control A/C	19,571,514.92	20,885,839.12	1,475,661.90	38,981,692.14
08	Misc. debtors cintrol A/C	16,230,127.87	9,537,735.50	6,693,512.00	19,074,351.37
	Sub-total	100,897,412.40	187,389,821.40	165,484,809.90	122,802,423.90
09	Navana Motor	480,000.00	-	-	480,000.00
10	Dredger Receivable	-	54,424,587	-	54,424,587.00
	Total	101,377,412.40	241,814,408.40	165,484,809.90	177,707,010.90



**BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
SCHEDULE OF GOVERNMENT GRANT- DEVELOPMENT PROJECT
AS ON 30 JUNE, 2025**

Schedule-5				
Sl.No	Government Order No	Project Name	Date	Amount (Tk)
01	18.00.0000.039.02.008.22.373 1st instalment	Chilmari	9-Sep-25	60,000,000
02	18.00.0000.039.02.002.23.356 1st instalment	Mithamain	20-Aug-25	123,800,000
03	18.00.0000.039.02.001.24.366 1st instalment	Jinai, Ghaghot	29-Aug-24	269,700,000
04	18.00.0000.039.02.009.22.354 1st instalment	35 dredger	20-Aug-24	138,500,000
05	18.00.0000.039.02.015.22.377 1st instalment	Paturia,Daulatdia	26-Sep-24	82,600,000
06	18.00.0000.039.02.003.23.343 1st instalment	Chittagong	1-Aug-24	200,000,000
07	18.00.0000.039.02.011.22.364 1st instalment	Nagarbari	28-Aug-24	349,000,000
08	18.00.0000.039.02.013.22.363 1st instalment	Narayanganj	28-Aug-24	265,200,000
09	18.00.0000.039.02.004.22.342 1st instalment	Old Brahmaputra	1-Aug-24	1,249,894,000
10	18.00.0000.039.02.006.22.404 1st & 2nd instalment	Buriganga	28-Nov-24	1,654,185,000
11	18.00.0000.039.02.004.22.415 2nd instalment	Old Brahmaputra	23-Dec-24	1,239,894,000
12	18.00.0000.039.02.013.22.426 2nd instalment	Narayanganj	31-Dec-24	124,400,000
13	18.00.0000.039.02.011.22.417 2nd instalment	Nagarbari	23-Dec-24	349,000,000
14	18.00.0000.039.02.003.23.402 2nd instalment	Chittagong	19-Nov-24	200,000,000
15	18.00.0000.039.02.009.22.406 2nd instalment	35 dredger	28-Nov-24	2,000,000,000
16	18.00.0000.039.02.005.22.370 1st instalment	Ashuganj	5-Sep-24	106,200,000
17	18.00.0000.039.02.005.22.416 2nd instalment	Ashuganj	23-Dec-24	104,600,000
18	18.00.0000.000.039.02.0006.22.24 3rd instalment	Buriganga	10-Mar-25	14,150,000
19	18.00.0000.000.039.02.0004.22.37 3rd instalment	Old Brahmaputra	13-Apr-25	1,239,894,000
20	18.00.0000.000.039.02.0008.22.51 2nd & 3rd instalment	Chilmari	29-Apr-25	60,000,000
21	18.00.0000.000.039.02.0011.22.48 3rd instalment	Nagarbari	29-Apr-25	342,500,000
22	18.00.0000.000.039.02.0013.22.73 3rd & 4th instalment	Narayanganj	8-Jun-25	22,900,000
23	18.00.0000.000.039.02.0005.22.63 3rd & 4th instalment	Ashuganj	11-Apr-25	16,400,000
24	18.00.0000.000.039.02.0009.22.30 Extra instalment	35 dredger	17-Jun-25	620,800,000
25	18.00.0000.000.039.02.0009.22.60 3rd & 4th instalment	35dredger	22-May-25	110,900,000
26	18.00.0000.000.039.02.0011.22.69 4th instalment	Nagarbari	2-Jun-25	294,400,000
27	18.00.0000.000.039.02.0004.22.66 4th instalment	Old Brahmaputra	28-May-25	1,237,386,000
28	18.00.0000.000.039.02.0002.23.58 2nd & 4th instalment	Mithamain	20-May-25	25,480,000



29	18.00.0000.000.039.02.0001.25.43 1st & 3rd instalment	Collection & Addition Polythelyn boya, PC pole, Tower Bikon	27-Apr-25	135,000,000
30	18.00.0000.000.039.02.0006.22.68 4th instalment	Buriganga	28-May-25	4,500,000
31	18.00.0000.000.039.02.0008.22.78 4th instalment	Chilmari	16-Jun-25	256,600,000

Sub-total	12,897,883,000.00
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Less: Refund

Sl.No.	Challan No	Project Name	Date	Amount (Tk)
01	36500	Nagarbari	30-Jun-25	5,522,673
02	57000	Buriganga, Turag, Shityalaksha, Balu	30-Jun-25	628,564.00
03	08000	Old Brahmaputra, Dhorola, Tulai	30-Jun-25	433,813.00
04	63100	35 dredger	30-Jun-25	7,101,413.00
05	43000	Chilamari	30-Jun-25	52,635,538.00
06	53100	Narayanganj	30-Jun-25	30,920,457.00
07	66900	Mithamain	30-Jun-25	528,046.00
08	72000	Chittagong	30-Jun-25	710,229.00
09	91400	Jinai, Ghaghot, Bongshi, Nagda	30-Jun-25	705,983.00
10	45900	Ashuganj	30-Jun-25	93,201.00
11	99300	Collection & Addition Polythelyn boya, PC pole, Tower Bikon	30-Jun-25	49,931,028.00
12	20000	Paturia & Daulatdia	30-Jun-25	4,089,804.00
13	Adjustment between GoB order and fund release			772,898,000.00
	Sub-total			926,198,749.00
	Total			11,971,684,251.00
	Balance as on 01 July, 2024			110,630,975,810.52
	Add: Transfer from Grant from Environment Ministry			-
	Balance as on 30 June, 2025			122,602,660,061.52



BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
SCHEDULE OF GOVERNMENT GRANT - (REVENUE)
AS ON 30 JUNE, 2025

			Schedule 6
SI No	Government Order No	Date	Amount (Tk)
1	18.00.0000.012.20.045.11 - 1st instalment	24-Jul-24	1,406,000,000.00
2	18.00.0000.012.20.045.11.143 - 2nd instalment	28-Oct-24	1,400,000,000.00
	18.00.0000.012.20.045.11.19 - 3rd instalment	29-Jan-25	1,410,400,000.00
	18.00.0000.012.20.045.11.104 - 4th instalment	26-May-25	1,368,150,000.00
	Sub total		5,584,550,000.00
	Less: Auto Adjustment through PL A/C(Unexpended Fund)		111,394,379.00
	Less: Transferred to Capital Grant		149,500,000.00
	Total		5,323,655,621.00

BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
SCHEDULE OF GOVERNMENT GRANT - (REVENUE)
AS ON 30 JUNE, 2024

SI No	Government Order No	Date	Amount (Tk)
1	18.11.0000.483.14.001.23/ (Ask-1) - 1st instalment	1-Nov-24	1,319,500,000.00
2	18.11.0000.484.14.005.22/1683 (Ask-1) 2nd instalment	26-09-23	1,232,241,000.00
3	Received Through PL account		2,555,150,000.00
	Sub total		5,106,891,000.00
	Less: Auto Adjustment through PL A/C(Unexpended Fund)		2,984,718
	Less: Transferred to Capital Grant		139,500,000.00
	Total		4,964,406,282

