

**Private & Confidential**

**Independent Auditors' Reports  
And Financial Statements**

**of**

**Bangladesh Inland Water Transport Authority (BIWTA)  
For The Year Ended 30 June 2023**

**Jointly Audited By:**

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**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Independent Auditor's Report And Financial Statements**  
**For The Year Ended 30 June 2023**

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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, 2023, Statement of Income & Expenditure, Statement Changes in Equities, Statement of Cash Flows for the year then ended and notes to the accounts including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects (or give a true and fair view of) the financial position of the organization as at June 30, 2023 and (of) its financial performance for the year then ended in accordance with the International Financial Reporting Standards (IFRSs)

**Basis for Opinion**

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). 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 Code of Ethics issued by the International Accounting Education Standards Board (IAESB Code of Ethics) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB Code of Ethics) and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. 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**

The authority is responsible for the preparation of financial statement in accordance with the accounting policies of the organization, and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to ~~error~~

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 statement**

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 ISA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- 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.

#### Report on Other Legal and Regulatory Requirements

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

- In our opinion, the Organization as required by law has kept proper books of accounts, so far as it appeared from our examination of those books;
- The financial statements dealt with by the report are in agreement with the books of accounts;
- The expenditure incurred was for the purpose of the Organization.



**Dipok Kumar Roy FCA,**

Partner

Basu Banerjee Nath & Co.  
Chartered Accountants

Date **26 DEC 2023**  
Dhaka

DVC: 2312261334AS534016



**Shaiful Alam FCA,**

Managing Partner

S.R. Islam & Co.  
Chartered Accountants

Date **26 DEC 2023**  
Dhaka

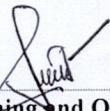
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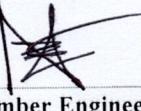


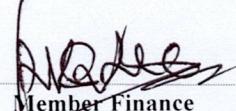
**Bangladesh Inland Water Transport Authority (BIWTA)**  
Statement of Financial Position  
As at 30 June 2023

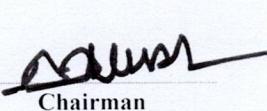
| Particulars                                   | Notes | Page No: | 2022-2023<br>Taka        | 2021-2022<br>Taka        |
|---|-------|----------|--------------------------|--------------------------|
| <b>Assets</b>                                 |       |          |                          |                          |
| <b>Non current assets</b>                     |       |          | <b>60,564,983,002.55</b> | <b>56,347,506,642.33</b> |
| Property, plant and equipment                 | 4     | 12       | 39,122,639,496.22        | 40,883,557,484.18        |
| Capital Work in progress                      | 5     | 12       | 21,399,023,318.33        | 15,420,628,970.15        |
| Assets transferred to BIWTC                   |       |          | 43,320,188.00            | 43,320,188.00            |
| <b>Other assets</b>                           | 6     | 12       | <b>34,328,434,157.27</b> | <b>31,555,504,566.27</b> |
| Development dredging & Others                 | 6.1   | 12       | 34,328,434,157.27        | 30,244,951,565.32        |
| Intangible assets                             | 6.2   | 12       | -                        | 1,310,553,000.95         |
| <b>Investments</b>                            | 7     | 12       | <b>434,016,388.67</b>    | <b>669,231,611.18</b>    |
| Loan against BIWTA employees' PF              |       | 12       | 179,508,844.18           | 179,508,844.18           |
| Fixed Deposit Receipt (FDR)                   | Sch-3 | 12       | 254,507,544.49           | 489,722,767.00           |
| <b>Loan fund for employees</b>                | 8     | 12       | <b>890,824,000.17</b>    | <b>780,824,000.17</b>    |
| <b>Current assets</b>                         | 9     | 13       | <b>3,616,812,134.88</b>  | <b>2,849,120,870.14</b>  |
| Stores and spares                             | 9.1   | 13       | 814,854,534.39           | 892,207,207.59           |
| Accounts receivable                           | 9.2   | 13       | 101,377,412.40           | 101,105,810.70           |
| Receivable from ICT Pangaon                   | 9.3   | 13       | 39,418,863.54            | -                        |
| Cash in transit                               | 9.4   | 13       | 338,057,345.09           | 326,037,990.70           |
| Current account with inter offices            | 9.5   | 13       | 279,787,703.03           | 223,317,323.12           |
| Advances, deposit and prepayments             | 9.6   | 14-15    | 37,431,076.18            | 35,680,959.37            |
| Cash and cash equivalents                     | 9.7   | 15-16    | 2,005,885,200.25         | 1,270,771,578.66         |
| <b>Total assets</b>                           |       |          | <b>99,835,069,683.54</b> | <b>92,202,187,690.09</b> |
| <b>Equity and liabilities</b>                 |       |          |                          |                          |
| <b>Equity and fund</b>                        | 10    | 17-18    | <b>83,162,976,399.45</b> | <b>75,598,603,064.32</b> |
| Government grant- development                 | 10.1  | 17       | 95,466,929,278.56        | 86,715,605,339.38        |
| Government grant- capital and work plan       | 10.2  | 17       | 5,337,397,165.44         | 5,082,897,165.44         |
| Foreign grant                                 | 10.3  | 17       | 1,379,590,019.89         | 1,379,590,019.89         |
| Grant from Environment Ministry               | 10.4  | 17       | 210,674,920.00           | 210,674,920.00           |
| 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  | 18       | (19,255,519,134.76)      | (17,814,068,530.71)      |
| <b>Non current liabilities</b>                | 11    | 18-19    | <b>8,241,859,807.72</b>  | <b>8,253,339,159.20</b>  |
| Government loan                               | 11.1  | 18       | 436,058,106.54           | 436,058,106.54           |
| Foreign loan                                  | 11.2  | 18       | 2,084,814,113.18         | 2,084,814,112.87         |
| 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  | 19       | 1,540,810,000.00         | 1,540,810,000.00         |
| Loan from Exim Bank Ltd. Korea                | 11    | 18       | 2,469,176,500.00         | 2,469,176,500.00         |
| Padma bridge Authority                        | 11.5  | 19       | 1,088.00                 | 11,480,439.79            |
| <b>Current liabilities and provisions</b>     | 12    | 19-22    | <b>8,430,233,476.37</b>  | <b>8,350,245,466.57</b>  |
| Liabilities for expenses                      | 12.1  | 19       | 220,995,577.98           | 311,955,970.77           |
| Liabilities for other finance                 | 12.2  | 20-21    | 1,766,001,734.87         | 1,789,468,897.00         |
| Provision for interest on long term loan      | 12.3  | 21       | 6,443,236,163.52         | 6,248,820,598.80         |
| <b>Total equity and liabilities</b>           |       |          | <b>99,835,069,683.54</b> | <b>92,202,187,690.09</b> |

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

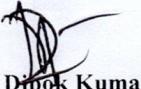
  
Member Planning and Operation

  
Member Engineering

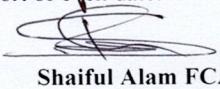
  
Member Finance

  
Chairman

Signed in terms of our separate report of even date.

  
Dipok Kumar Roy FCA,  
Partner  
Basu Banerjee Nath & Co.  
Chartered Accountants  
Date 26 DEC 2023  
Dhaka  
DVC: 2312261334AS534016



  
Shaiful Alam FCA,  
Managing Partner  
S.R. Islam & Co.  
Chartered Accountants  
Date 26 DEC 2023  
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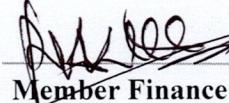
**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Statement of Income & Expenditure**  
**For the year ended 30 June 2023**

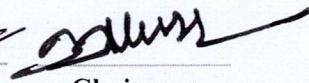
| Particulars                              | Note | Page No: | 2022-2023<br>Taka         | 2021-2022<br>Taka         |
|--|------|----------|---------------------------|---------------------------|
| Operating income                         | 13   | 22       | <b>2,939,700,393.23</b>   | <b>2,648,840,891.21</b>   |
| Less: Operating expenditure              | 14   | 22-25    | 7,011,356,939.80          | 6,806,435,834.28          |
| Operating deficit                        |      |          | <b>(4,071,656,546.57)</b> | <b>(4,157,594,943.07)</b> |
| Other charges                            | 15   | 25       | 2,447,858,555.19          | <b>1,350,235,092.68</b>   |
| Net operating deficit                    |      |          | <b>(6,519,515,101.76)</b> | (5,507,830,035.75)        |
| Non operating income                     | 16   | 25       | 248,256,851.71            | <b>249,339,687.65</b>     |
| Net deficit                              |      |          | <b>(6,271,258,250.05)</b> | (5,258,490,348.10)        |
| Revenue grant from Government            | 17   | 25       | 5,042,888,000.00          | 4,563,134,897.00          |
| <b>Excess of expenditure over income</b> |      |          | <b>(1,228,370,250.05)</b> | <b>(695,355,451.10)</b>   |

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

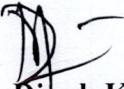
  
Member Planning and Operation

  
Member Engineering

  
Member Finance

  
Chairman

Signed in terms of our separate report of even date.

  
Dipok Kumar Roy FCA,  
Partner  
Basu Banerjee Nath & Co.  
Chartered Accountants  
Date 26 DEC 2023  
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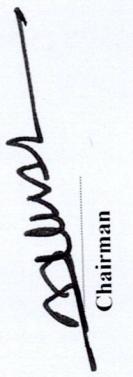


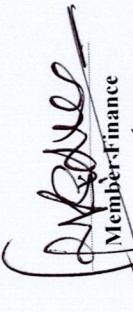
Bangladesh Inland Water Transport Authority (BIWTA)  
Statement of Changes in Equity  
For the year ended 30 June 2023

Amount in Taka

| Particulars                       | Government grant (development) | Foreign grant        | Naval prize fund  | Building fund     | Deficit (retained earnings) | Government grant (capital and work plan) | Grant from Environment Ministry | Total                  |
|-----------------------------------|--------------------------------|----------------------|-------------------|-------------------|-----------------------------|--|---------------------------------|------------------------|
| Balance as on 1 July 2021         | <b>76,453,499,662</b>          | <b>1,379,590,020</b> | <b>11,241,671</b> | <b>12,662,480</b> | <b>(15,825,713,080)</b>     | <b>4,453,432,062</b>                     | <b>210,674,920</b>              | <b>66,695,387,735</b>  |
| Addition during the year          | <b>10,354,077,641</b>          |                      |                   |                   |                             | <b>629,465,103</b>                       |                                 | <b>10,983,542,744</b>  |
| Adjustment during the year        | <b>(91,971,963)</b>            |                      |                   |                   |                             |  |                                 | <b>(91,971,963)</b>    |
| Excess of expenditure over income |                                |                      |                   |                   | <b>(695,355,451)</b>        |  |                                 | <b>(695,355,451)</b>   |
| Payment to Pension fund           |                                |                      |                   |                   | <b>(1,293,000,000)</b>      |  |                                 | <b>(1,293,000,000)</b> |
| <b>Total as on 30.06.2022</b>     | <b>86,715,605,339</b>          | <b>1,379,590,020</b> | <b>11,241,671</b> | <b>12,662,480</b> | <b>(17,814,068,531)</b>     | <b>5,082,897,165</b>                     | <b>210,674,920</b>              | <b>75,598,603,064</b>  |
| Balance as on 1 July 2022         | <b>86,715,605,339</b>          | <b>1,379,590,020</b> | <b>11,241,671</b> | <b>12,662,480</b> | <b>(17,814,068,531)</b>     | <b>5,082,897,165</b>                     | <b>210,674,920</b>              | <b>75,598,603,064</b>  |
| Addition during the year          | <b>8,944,937,245</b>           | <b>-</b>             | <b>-</b>          | <b>-</b>          |                             | <b>260,500,000</b>                       |                                 | <b>9,205,437,245</b>   |
| Refund during the year            | <b>(193,613,306)</b>           |                      |                   |                   |                             | <b>(6,000,000)</b>                       |                                 | <b>(199,613,306)</b>   |
| Receivable from ICT Pangaon       |                                |                      |                   |                   | <b>36,919,646</b>           |  |                                 | <b>36,919,646</b>      |
| Excess of expenditure over income |                                |                      |                   |                   | <b>(1,228,370,250)</b>      |  |                                 | <b>(1,228,370,250)</b> |
| Payment to Pension fund           |                                |                      |                   |                   | <b>(250,000,000)</b>        |  |                                 | <b>(250,000,000)</b>   |
| <b>Total as on 30.06.2023</b>     | <b>95,466,929,279</b>          | <b>1,379,590,020</b> | <b>11,241,671</b> | <b>12,662,480</b> | <b>(19,255,519,135)</b>     | <b>5,337,397,165</b>                     | <b>210,674,920</b>              | <b>83,162,976,399</b>  |

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

  
Chairman

  
Member Finance

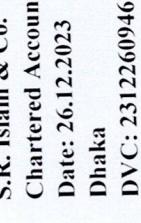
Signed in terms of our separate report of even date.

  
Member Planning and Operation

  
Shaiful Alam FCA,  
Managing Partner  
S.R. Islam & Co.  
Chartered Accountants

  
Dipok Kumar Roy FCA,  
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Basu Banerjee Nath & Co.  
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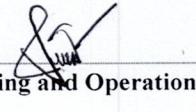


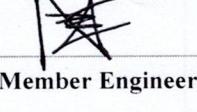
  
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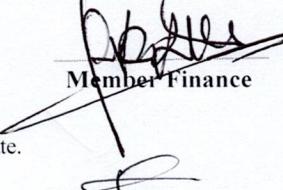
Bangladesh Inland Water Transport Authority (BIWTA)  
Statement of Cash Flows  
For the year ended 30 June 2023

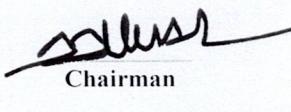
| Particulars   | Note | Page No: | 2022-2023<br>Taka       | 2021-2022<br>Taka       |
|---|------|----------|-------------------------|-------------------------|
| <b>A Cash flows from operating activities</b>               |      |          | <b>664,987,188</b>      | <b>(891,712,697)</b>    |
| Excess of expenditure over income (loss)                    |      | 5        | (1,228,370,250)         | (695,355,451)           |
| Accumulated Deficit (Convert from General Fund)             |      |          | (250,000,000)           | (1,293,000,000)         |
| Accumulated Deficit (Receivable from ICT Pangaon)           |      |          | 36,919,646              | -                       |
| Add: non cash expenditure depreciation charges              |      | 29       | 2,253,442,991           | 1,155,819,528           |
| <b>Changes in working capital</b>                           |      |          | <b>(147,005,198)</b>    | <b>(59,176,774)</b>     |
| (Increase) / Decrease in stores and spares                  | 9.1  | 15       | 77,352,673              | (107,939,133)           |
| (Increase) / Decrease in accounts receivable                | 9.2  | 15       | (271,602)               | 4,302,838               |
| (Increase) / Decrease in Receivable from ICT Pangaon        |      |          | (39,418,864)            | -                       |
| (Increase) / Decrease in cash in transit                    | 9.3  | 15       | (12,019,354)            | (168,181,870)           |
| (Increase) / Decrease in current accounts with inter office | 9.4  | 15       | (56,470,380)            | (21,702,070)            |
| (Increase)/Decrease in advance, deposits and prepayment     | 9.5  | 16       | (1,750,117)             | 1,599,018               |
| Increase / (Decrease) in liabilities for expenses           | 12.1 | 20       | (90,960,393)            | (54,840,327)            |
| Increase / (Decrease) in liabilities for other finance      | 12.2 | 21       | (23,467,162)            | 287,584,770             |
| <b>B Cash flows from investing activities</b>               |      |          | <b>(9,118,633,719)</b>  | <b>(9,955,225,248)</b>  |
| (Acquisition)/disposal of property, plant and equipment     | S-1  | 29       | (492,525,003)           | (22,234,381,010)        |
| (Increase) / Decrease in capital work in progress           | 5    | 14       | (5,978,394,348)         | 16,683,201,896          |
| Increase in other assets                                    | 6    | 14       | (2,772,929,591)         | (5,079,823,367)         |
| (Increase) / Decrease in FDR against general fund           | 7    | 14       | 235,215,223             | 765,777,233             |
| Increase in loan fund for employees                         | 8    | 14       | (110,000,000)           | (90,000,000)            |
| <b>C Cash flows from financing activities</b>               |      |          | <b>9,188,760,152</b>    | <b>11,090,666,814</b>   |
| Government grant capital and workplan                       | 10.2 | 19       | 254,500,000             | 629,465,103             |
| Government grant development                                | 10.1 | 18       | 8,751,323,939           | 10,262,105,678          |
| Foreign loan  |      |          | 0                       | -                       |
| Current liabilities and provisions                          | 12   | 20       | 194,415,565             | 194,415,565             |
| Padma Bridge project  | 11.5 | 20       | (11,479,352)            | 4,680,468               |
| <b>D Net cash flows during the year (A+B+C)</b>             |      |          | <b>735,113,622</b>      | <b>243,728,869</b>      |
| <b>E Cash and cash equivalents at beginning of year</b>     |      |          | <b>1,270,771,578.66</b> | <b>1,027,042,710</b>    |
| <b>F Cash and cash equivalents at end of year (D+E)</b>     |      |          | <b>2,005,885,200.26</b> | <b>1,270,771,578.66</b> |

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.

  
Dipok Kumar Roy FCA,  
Partner  
Basu Banerjee Nath & Co.  
Chartered Accountants  
Date: 26.12.2023  
Dhaka  
DVC: 2312261334AS534016



Shaiful Alam FCA,  
Managing Partner  
S.R. Islam & Co.  
Chartered Accountants  
Date: 26.12.2023  
Dhaka  
DVC: 2312260946AS483021



**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2023**

**1 Information about BIWTA**

**1.1 BIWTA profile**

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

**1.2 Nature of business**

BIWTA perform the following functions:

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



### **1.3 Regulatory regime for BIWTA**

BIWTA is carrying on its business activities in accordance with the Ordinance of 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 Accounting Policies and Explanatory Notes.

### **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 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 2022 to 30 June 2023 constantly.

### **2.6 Approval of financial statements**

The financial statements have been approved by the Chairman and the Board on 2023.

### **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 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 profit and loss account. Subsequent recoveries of amounts previously provided for are credited to the Statement of Income and Expenditure.

### **3.6 Advance, deposits and prepayments**

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

### **3.7 Other current assets**

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

### **3.8 Cash and cash equivalents**

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash in hand and bank balances represent cash and cash equivalents considering the 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 govement service .The pension benifit calculated as per pension gazette vide SRO No - 261-Act/2014 named "বাংলাদেশ অভ্যন্তরীণ নৌ-পরিবহন কর্তৃপক্ষ কর্মচারী (অবসর ভাত্তা 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.



| Particulars | 2022-2023 | 2021-2022 |
|-------------|-----------|-----------|
|             | Taka      | Taka      |

**4.0 Property, plant and equipment**

This is made up as follows:

**A. Cost at beginning of the year**

Balance as on 1.7.2022

**B. Addition during the year**

Addition During the year

**C. Less: Disposal/adjustment during the year**

Disposal During the year

**D. Cost at close of the year (A+B-C)**

Closing Balance During the year

**E. Less: accumulated depreciation up to 30.6.2023**

Accumulated depreciation During the year

**F. Written down value as at 30 June 2023**

|                          |                          |
|--------------------------|--------------------------|
| 52,892,002,569.35        | 30,657,621,559.74        |
| 52,892,002,569.35        | 30,657,621,559.74        |
| 492,525,002.56           | 22,296,810,176.21        |
| 492,525,002.56           | 22,296,810,176.21        |
| -                        | (62,429,166.60)          |
| -                        | (62,429,166.60)          |
| 53,384,527,571.91        | 52,892,002,569.35        |
| 53,384,527,571.91        | 52,892,002,569.35        |
| 14,261,888,075.69        | 12,008,445,085.17        |
| 14,261,888,075.69        | 12,008,445,085.17        |
| <b>39,122,639,496.22</b> | <b>40,883,557,484.18</b> |

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

**5.0 Capital work in progress**

Capital Work in Progress

|                          |                          |
|--------------------------|--------------------------|
| 21,399,023,318.33        | 15,420,628,970.15        |
| <b>21,399,023,318.33</b> | <b>15,420,628,970.15</b> |

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.

**6.0 Other assets**

Development dredging (Note 6.1)  
Intangible assets (Note 6.2)

|                          |                          |
|--------------------------|--------------------------|
| 34,328,434,157.27        | 30,244,951,565.32        |
| -                        | 1,310,553,000.95         |
| <b>34,328,434,157.27</b> | <b>31,555,504,566.27</b> |

**6.1 Development dredging & Others**

Balance as on 1.7.2022  
Addition during the year

**Add: Intangible Assets**

Development Dredging 3<sup>rd</sup> project  
Balance as on 30.06.2023

|                          |                          |
|--------------------------|--------------------------|
| 29,827,817,362.94        | 24,747,993,995.72        |
| 2,772,929,591.00         | 5,079,823,367.22         |
| <b>32,600,746,953.94</b> | <b>29,827,817,362.94</b> |
| 1,310,553,000.95         | -                        |
| <b>33,911,299,954.89</b> | <b>29,827,817,362.94</b> |
| 417,134,202.38           | 417,134,202.38           |
| <b>34,328,434,157.27</b> | <b>30,244,951,565.32</b> |

**6.2 Intangible assets**

Other than 3<sup>rd</sup> project  
3<sup>rd</sup> project

**Less: Transfer to Development Dredging**

The Intangible Assets was build up in the accounts but the cost was related to Development dredging. The Management decided to transfer whole amount on Intangible Assets to under the head of Development dredging. It has to be shown under non-current assets instead of other assets.

**7.0 Investments**

Loan against employees PF  
Fixed Deposit Receipt (FDR) Schedule.- 3

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

**8.0 Loan fund for employees**

Balance as on 1.7.2022  
Addition during the year  
Balance as on 30.6.2023

|                         |                         |
|-------------------------|-------------------------|
| 1,252,252,455.35        | 1,252,252,455.35        |
| 58,300,545.60           | 58,300,545.60           |
| <b>1,310,553,000.95</b> | <b>1,310,553,000.95</b> |
| <b>1,310,553,000.95</b> | -                       |
| -                       | <b>1,310,553,000.95</b> |

|                       |                       |
|-----------------------|-----------------------|
| 179,508,844.18        | 179,508,844.18        |
| 254,507,544.49        | 489,722,767.00        |
| <b>434,016,388.67</b> | <b>669,231,611.18</b> |



| Particulars  | 2022-2023               | 2021-2022               |
|--|-------------------------|-------------------------|
|  | Taka                    | Taka                    |
| <b>9.0 Current assets</b>  |                         |                         |
| Stores and spares (Note 9.1)   | 814,854,534.39          | 892,207,207.59          |
| Accounts receivable (Note 9.2)   | 101,377,412.40          | 101,105,810.70          |
| Receivable From ICT Pangaon (Note 9.3)   | 39,418,863.54           |                         |
| Cash in transit (Note 9.4)   | 338,057,345.09          | 326,037,990.70          |
| Current account with inter office (Note 9.5)   | 279,787,703.03          | 223,317,323.12          |
| Advance, deposit and prepayment (Note 9.6)   | 37,431,076.18           | 35,680,959.37           |
| Cash and cash equivalent (Note 9.6)  | 2,005,885,200.25        | 1,270,771,578.66        |
|  | <b>3,616,812,134.88</b> | <b>2,849,120,870.14</b> |
| <b>9.1 Stores and spares</b>   |                         |                         |
| Balance as on 1.7.2022   | 892,207,207.59          | 892,207,207.59          |
| Addition during the year   | 117,060,629.00          | -                       |
|  | <b>1,009,267,836.59</b> | <b>-</b>                |
| Issue During the year  | 194,413,302.20          | -                       |
| <b>Balance as on 30.6.2023</b>   | <b>814,854,534.39</b>   | <b>892,207,207.59</b>   |
| <b>9.2 Accounts receivable</b>   |                         |                         |
| Balance as on 1.7.2022   | 101,105,810.66          | 105,408,648.79          |
| Add: Addition during the year  | 160,447,596.35          | 158,727,839.96          |
|  | <b>261,553,407.01</b>   | <b>264,136,488.75</b>   |
| Less: realization during the year  | 160,175,994.61          | 163,030,678.05          |
| <b>Balance as on 30.6.2023</b>   | <b>101,377,412.40</b>   | <b>101,105,810.70</b>   |
| The break down of the accounts receivable have been shown in Schedule 4.   |                         |                         |
| <b>9.3 Receivable From ICT Pangaon</b>   |                         |                         |
| From Accumulated Deficit upto 2022   | 36,919,646.00           | -                       |
| Add: Addition During the year  | 2,499,217.54            | -                       |
| <b>Balance as on 30.6.2023</b>   | <b>39,418,863.54</b>    | <b>-</b>                |
| 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 2023 shown as "Receivable from ICT Pangaon". |                         |                         |
| <b>9.4 Cash in Transit</b>   |                         |                         |
| Dhaka port   | 27,085,755.58           | 73,171,388.85           |
| Aricha port  | 7,524,709.13            | 11,632,467.05           |
| Khulna port  | 4,025,672.00            | 9,800,992.00            |
| Narayanganj port   | 71,336,969.56           | 35,301,436.39           |
| Chandpur port  | 3,076,147.35            | 2,342,305.00            |
| Barisal port   | 22,107,868.96           | 5,341,171.74            |
| Chittagong port  | 1,137,184.78            | 4,183,321.79            |
| Baghabari port   | 1,951,131.00            | 1,384,354.00            |
| Maowa Port /Shimulia   | 1,414,692.60            | 7,392,052.60            |
| Canal  | 932,526.30              | 790,366.69              |
| Patuakhali port  | 4,979,554.00            | 15,018,833.00           |
| Barguna port   | 3,466,913.36            | 5,839,990.60            |
| Narshingdi port  | 42,097.36               | 1,043,109.05            |
| Nowapara Port  | 3,129,652.13            | 3,795,824.36            |
| Ashugonj Voirab port   | 3,998,725.00            | 79,478,202.30           |
| Bhola port   | 16,734,158.00           | 14,732,731.00           |
| Tangi River Port   | 23,645,047.70           | 3,344,285.90            |
| Ghorashal Port   | 16,680,330.00           | 8,903,848.00            |
| Meghna ghat Port   | 30,307,783.28           | 42,151,287.38           |
| Conservency  | -                       | 390,023.00              |
| Nagarbari Port Income  | 30,804,970.00           | -                       |
| Sunamgonj Port Income  | 63,675,457.00           | -                       |
|  | <b>338,057,345.09</b>   | <b>326,037,990.70</b>   |
| <b>9.5 Current account with inter offices</b>  |                         |                         |
| Dhaka regional office  | 84,331,710.05           | 76,813,849.01           |
| Barisal regional office  | 21,036,773.73           | 29,028,333.50           |
| Chittagong office  | 20,450,604.48           | 9,837,292.89            |
| Khulna office  | 11,648,185.40           | 7,589,967.40            |
| Aricha office  | 6,138,471.81            | 6,455,133.54            |
| Narayanganj office   | 72,261,879.52           | 33,855,405.86           |
| Chandpur office  | 4,676,490.02            | 11,075,464.02           |
| Sadarghat office   | 45,502,552.79           | 31,550,377.81           |
| Sirajganj office   | 4,713,022.69            | 459,587.55              |
| Barisal Marine office workshop   | (702,157.19)            | (702,157.19)            |
| Mowa office  | 9,730,169.73            | 17,354,068.73           |
|  | <b>279,787,703.03</b>   | <b>223,317,323.12</b>   |



| Particulars  | 2022-2023            | 2021-2022            |
|--|----------------------|----------------------|
|  | Taka                 | Taka                 |
| <b>9.6 Advance, deposit and prepayment</b>                       |                      |                      |
| Loan to staff (Note 9.6.1)                                       | 1,190,741.00         | 1,282,741.00         |
| Security deposit (Note 9.6.2)                                    | 1,296,575.00         | 1,421,575.00         |
| Prepaid expenses (Note 9.6.3)                                    | 22,326,252.16        | 22,326,252.16        |
| Miscellaneous advance (Note 9.6.4)                               | 11,836,757.51        | 10,650,391.21        |
| Advance Income Tax (Note 9.6.5)                                  | 780,750.51           |                      |
|  | <b>37,431,076.18</b> | <b>35,680,959.37</b> |
| <b>9.6.1 Loan to staff</b>                                       |                      |                      |
| Computer loan (Note 9.6.1.1)                                     | 1,190,741.00         | 1,282,741.00         |
|  | <b>1,190,741.00</b>  | <b>1,282,741.00</b>  |
| <b>9.6.1.1 Computer loan</b>                                     |                      |                      |
| This is made up as follows:                                      |                      |                      |
| Balance as on 1.7.2022   | 1,282,741.00         | 1,069,879.00         |
| Add: Addition during the year                                    | 344,584.00           | 810,862.00           |
|  | <b>1,627,325.00</b>  | <b>1,880,741.00</b>  |
| Less: realization/adjustment during the year                     | 436,584.00           | 598,000.00           |
| Balance as on 30.6.2023  | <b>1,190,741.00</b>  | <b>1,282,741.00</b>  |
| <b>9.6.2 Security deposit</b>                                    |                      |                      |
| Dhaka electry supply   | 7,450.00             | 7,450.00             |
| Titas Gas Transmission and Distribution Co Ltd                   | 10,125.00            | 10,125.00            |
| Dhaka Power Distribution Co Ltd                                  | 400,000.00           | 400,000.00           |
| Binimoy Service Station  | 65,000.00            | 65,000.00            |
| Bangladesh Water Development Board                               | 224,000.00           | 224,000.00           |
| Bangladesh Oxyzen ltd.   | 15,000.00            | 15,000.00            |
| Receivable from other entity to celebrate Victory Day            | -                    | 700,000.00           |
| Environmental Clearance fee of project - Ashugonj Container Port | 575,000.00           |                      |
|  | <b>1,296,575.00</b>  | <b>1,421,575.00</b>  |
| <b>9.6.3 Prepaid expenses</b>                                    |                      |                      |
| This is made up as follows:                                      |                      |                      |
| Balance as on 1.7.2022   | 22,326,252.16        | 22,326,252.16        |
| Add: Addition during the year                                    |                      |                      |
|  | <b>22,326,252.16</b> | <b>22,326,252.16</b> |
| Less: realization/adjustment during the year                     |                      |                      |
| Balance as on 30.6.2023  | <b>22,326,252.16</b> | <b>22,326,252.16</b> |
| <b>9.6.4 Miscellaneous advance</b>                               |                      |                      |
| Work and TA advance (Note 9.6.4.1)                               | 7,504,483.46         | 8,111,348.16         |
| Pay advance (Note 9.6.4.2)                                       | 2,080,484.03         | 278,072.03           |
| Lump sum advance (Note 9.6.4.3)                                  | 465,156.00           | 466,156.00           |
| Other advance (Note 9.6.4.4)                                     | 1,786,634.02         | 1,794,815.02         |
|  | <b>11,836,757.51</b> | <b>10,650,391.21</b> |



|  | Particulars | 2022-2023               | 2021-2022               |
|--|-------------|-------------------------|-------------------------|
|  |             | Taka                    | Taka                    |
| <b>9.6.4.1 Work and TA advance</b>                   |             |                         |                         |
| This is made up as follows:                          |             |                         |                         |
| Balance as on 1.7.2022                               |             | 8,111,348.16            | 10,558,068.65           |
| <b>Add:</b> Addition during the year                 |             | 823,705,349.05          | 693,755,894.46          |
|  |             | <b>831,816,697.21</b>   | <b>704,313,963.11</b>   |
| <b>Less:</b> realization/adjustment during the year  |             | 824,312,213.75          | 696,202,614.95          |
| Balance as on 30.6.2023                              |             | <b>7,504,483.46</b>     | <b>8,111,348.16</b>     |
| <b>9.6.4.2 Pay advance</b>                           |             |                         |                         |
| This is made up as follows:                          |             |                         |                         |
| Balance as on 1.7.2022                               |             | 278,072.03              | 278,072.03              |
| <b>Add:</b> Addition during the year                 |             | 1,802,412.00            | -                       |
|  |             | <b>2,080,484.03</b>     | <b>278,072.03</b>       |
| <b>Less:</b> Realization/adjustment during the year  |             | -                       |                         |
| Balance as on 30.6.2023                              |             | <b>2,080,484.03</b>     | <b>278,072.03</b>       |
| <b>9.6.4.3 Lump sum advance</b>                      |             |                         |                         |
| This is made up as follows:                          |             |                         |                         |
| Balance as on 1.7.2022                               |             | 466,156.00              | 466,156.00              |
| <b>Less:</b> realization/adjustment during the year  |             | 1,000.00                | -                       |
| Balance as on 30.6.2023                              |             | <b>465,156.00</b>       | <b>466,156.00</b>       |
| <b>9.6.4.4 Other advance</b>                         |             |                         |                         |
| This is made up as follows:                          |             |                         |                         |
| Balance as on 1.7.2022                               |             | 1,794,815.02            | 1,814,717.02            |
| <b>Add:</b> addition during the year                 |             | -                       |                         |
|  |             | <b>1,794,815.02</b>     | <b>1,814,717.02</b>     |
| <b>Less:</b> realization/adjustment during the year  |             | 8,181.00                | 19,902.00               |
| Balance as on 30.6.2023                              |             | <b>1,786,634.02</b>     | <b>1,794,815.02</b>     |
| <b>9.6.5 Advance Income Tax</b>                      |             |                         |                         |
| This is made up as follows:                          |             |                         |                         |
| Balance as on 1.7.2022                               |             | <b>780,750.51</b>       | -                       |
| <b>Add:</b> addition during the year                 |             | <b>780,750.51</b>       | -                       |
|  |             | -                       |                         |
| <b>Less:</b> realization/adjustment during the year  |             | <b>780,750.51</b>       | -                       |
| Balance as on 30.6.2023                              |             | <b>780,750.51</b>       | -                       |
| <b>9.7 Cash and cash equivalent</b>                  |             |                         |                         |
| Cash in hand   |             | 61,197.55               | 61,197.55               |
| Sanchaya patra (Note 9.7.1)                          |             | 2,500.00                | 2,500.00                |
| Cash at bank (Note 9.7.2)                            |             | 2,005,821,502.70        | 1,270,707,881.11        |
|  |             | <b>2,005,885,200.25</b> | <b>1,270,771,578.66</b> |
| <b>9.7.1 Sanchaya patra</b>                          |             | <b>2,500.00</b>         | <b>2,500.00</b>         |
| <b>9.7.2 Cash at bank</b>                            |             |                         |                         |
| <b>Revenue Account:</b>                              |             |                         |                         |
| Rupali Bank Ltd, Local Br, STD A/C No 95/96(09)      |             | 31,731,065.58           | 33,935,413.91           |
| Sonali Bank Ltd, Local Office STD-3148               |             | 14,966,119.30           | 2,503,388.30            |
| Sonali Bank Ltd, Local Office STD-4082               |             | 567.08                  | 912.08                  |
| SIBL, Foreign Exchange Br, STD A/C No 21             |             | 654,728,773.52          | 149,070,697.39          |
| Janata Bank Ltd, Local Office Br, STD A/C No 177     |             | 3,170,812.34            | 9,201,227.80            |
| Janata Bank Ltd, J. Bhaban Corp. Br, STD A/C No 1158 |             | 2,175,319.75            | 2,132,783.91            |
| Agrani Bank Head Office std 3687                     |             | 3,944,932.17            | 2,236,567.89            |
| Agrani Bank, F Exchange Br. std 882326               |             | 9,659,496.80            | 111,125.11              |
| BASIC Bank Ltd, Dilkusha Br. STD 753                 |             | 889,422.93              | 7,789,215.40            |
| Dutch Bangla Progoti Soroni STD 3182                 |             | 3,398,625.48            | 13,159,444.28           |
| Al- Arafa Islami Bank Ltd. Head Office std 0164      |             | 229,499,684.00          | -                       |
| Community Bank Ltd. Corporate Branch std 763         |             | 20,000,000.40           | -                       |
| <b>Total</b>   |             | <b>974,164,819.35</b>   | <b>220,140,776.07</b>   |



| Particulars   | 2022-2023               | 2021-2022               |
|---|-------------------------|-------------------------|
|   | Taka                    | Taka                    |
| <b>Project Bank Account:</b>                          |                         |                         |
| BDBL Bank Ltd, std- 116                               | 870,739.20              | 856,574.15              |
| Social Islami Bank Ltd F.EX. STD 1844                 | 229,204.70              | 230,504.70              |
| Janata Bank Ltd, Corporate Br, STD A/C No 5561        | 139,272.48              | 135,374.86              |
| Rupali Bank Ltd, Local Br, STD A/C No 1886/188        | 16,303,336.00           | 16,747,675.00           |
| Rupali Bank Ltd, Local Br, STD A/C No 778             | 846,681.71              | 833,071.71              |
| Agrani Bank F.ex.Br.std-106-1                         | 9,134.24                | 10,175.02               |
| Rupali Bank Ltd, Fakirapool Br, STD A/C No 133        | 10,683,735.66           | 25,317,573.45           |
| Agrani Bank Ltd, PB Motijheel STD A/C No 260/2        | 463.06                  | 462.59                  |
| Agrani Bank Ltd, Foreign Ex Br, A/C No 91-2           | 380,755.60              | 374,649.76              |
| SIBL, Foreign Exchange Br, CD A/C No 1247/2114        | 61,018,141.94           | 272,714,056.73          |
| National Bank Ltd, Dilkusha Br, STD A/C No 1787       | 7,677,453.53            | 7,552,694.19            |
| UCBL, Foreign Ex Br, STD A/C 619                      | 301,685.88              | 298,173.02              |
| IFIC Bank Ltd, Motijheel Br, STD 27041                | 16,256,519.60           | 16,012,222.82           |
| IFIC Bank Ltd, Motijheel Br, STD14041                 | 200,118.01              | 198,468.78              |
| Dhaka Bank Ltd, Local office, STD 2903                | 2,276,265.22            | 2,248,982.04            |
| Jamuna Bank Ltd, Dilkusha A/C No 1274                 | 385,013.12              | 382,802.15              |
| Premier Bank Ltd,Dilkusha Br. STD 928                 | 1,395,373.68            | 1,375,043.31            |
| Rupali Bank Ltd, Local office, A/C No 1803            | 47,673.00               | 47,673.00               |
| Rupali Bank Ltd, Local office, A/C No 183             | 32,497,438.00           | 2,543,614.00            |
| Social Islami Bank Ltd, Foreign Ex Br, STD 1179       | 830,668.53              | 817,370.95              |
| Social Bank Ltd, Foreign Ex Br, STD 1192              | 744,297.30              | 732,547.19              |
| Social Islami Bank Ltd, Foreign Ex Br, STD 1203       | 258,554.63              | 259,854.63              |
| Social Islami Bank Ltd, Foreign Ex Br, STD 1269 (ict) | 169,482.20              | 170,782.20              |
| Social Islami Bank Ltd, Foreign Ex Br, STD 1236       | 1,296,263.28            | 1,300,413.28            |
| Rupali Bank Ltd, Local office, STD 1959               | 299,690.92              | 297,642.92              |
| Uttara Bank Ltd, Motijheel Br, STD 1355               | 1,896,100.95            | 1,861,073.45            |
| Modhumoti Bank Ltd. Gulshan std-02/3                  | 256,460,419.01          | 242,767,949.01          |
| Modhumoti Bank Ltd, motijheel Br. Std 60              | 1,159,081.00            | 1,145,755.62            |
| Bangladesh Krishi Bank STD 83/04                      | 3,507.00                | 3,507.00                |
| Modhmumoti Bank Ltd 86 (sandip project)               | 222,118.19              | 220,062.00              |
| South Bangla Agriculture Bank-Motijheel.std-233       | 384,403.08              | 380,364.77              |
| NRB Global Bank-Motijheel-std-340684/4288             | 344,310,176.00          | 234,102,776.00          |
| Premier bank Dilkusha Br Std 990                      | 3,650,657.65            | 3,590,681.23            |
| Social Islami Bank Ltd. F.Ex. Std.-1855/2103          | 197,676,213.00          | 115,939,286.00          |
| Dutch Bangla Bank Local Br. Std-6658                  | 698,656.58              | 696,853.92              |
| Dutch Bangla Bank Local Br. Std-6663                  | 157,016.52              | 158,115.98              |
| Bangladesh Krishi Bank Local Br. STD 2332             | 68,657.00               | 67,328.00               |
| Eastern Bank Motijheel Br. Std.-282996                | 2,211,574.09            | 27,311,043.71           |
| Agrani Bank Ltd, Foreign Ex Br, A/C No -53410         | 46,025.44               | 46,123.54               |
| Standard Bank principal Br. std.-2001                 | -                       | 12,769,507.00           |
| Trust Bank Sena kallan Bhavan std- 1311               | 209,760.70              | 208,943.70              |
| Rupali Bank Local Office ,std- 237                    | 25,184,659.00           | 5,508,262.00            |
| Rupali Bank Local office , std-236                    | 16,072,044.00           | 28,706,694.00           |
| Rupali Bank Fakiraful Bazar, std-42                   | 242,690.00              | 242,690.00              |
| Basic Bank, Main Br, std-1685                         | 32,160.00               | 32,160.00               |
| Eastern Bank , Darunsalam Br. STD-259928              | 2,356,637.32            | 23,154,438.00           |
| Premier Bank, Kakrail Br. Std-510                     | 484,572.33              | 195,087.66              |
| Standard Bank Princepal Br. STD-2027                  | 23,011,593.00           | -                       |
| <b>Total</b>  | <b>1,031,656,683.35</b> | <b>1,050,567,105.04</b> |
| <b>Grand Total</b>                                    | <b>2,005,821,502.70</b> | <b>1,270,707,881.11</b> |



| Particulars | 2022-2023 | 2021-2022 |
|-------------|-----------|-----------|
|             | Taka      | Taka      |

**10 Equity and Fund**

|  |                          |                          |
|--|--------------------------|--------------------------|
| Government grant development (Note 10.1)           | 95,466,929,278.56        | 86,715,605,339.38        |
| Government grant-capital and work plan (Note 10.2) | 5,337,397,165.44         | 5,082,897,165.44         |
| Foreign grant (Note 10.3)                          | 1,379,590,019.89         | 1,379,590,019.89         |
| Grant from Environment Ministry (Note 10.4)        | 210,674,920.00           | 210,674,920.00           |
| Naval prize fund (Note 10.5)                       | 11,241,670.65            | 11,241,670.65            |
| Building fund (Note 10.6)                          | 12,662,479.67            | 12,662,479.67            |
| Accumulated deficit (Note 10.7)                    | (19,255,519,134.76)      | (17,814,068,530.71)      |
|  | <b>83,162,976,399.45</b> | <b>75,598,603,064.32</b> |

**10.1 Government grant- development**

This is made up as follows:

|  |                          |                          |
|--|--------------------------|--------------------------|
| Balance as on 1.7.2022                     | 86,715,605,339.38        | 76,453,499,661.83        |
| <b>Add:</b> grant received during the year | <b>8,944,937,245.00</b>  | <b>10,354,077,640.55</b> |
| <b>Less:</b> refund during the year        | <b>95,660,542,584.38</b> | <b>86,807,577,302.38</b> |
| Balance as on 30.6.2023                    | <b>193,613,305.82</b>    | <b>91,971,963.00</b>     |
|  | <b>95,466,929,278.56</b> | <b>86,715,605,339.38</b> |

The details of additional and refund of grant have been shown in Schedule 5.

**10.2 Government grant- capital & work Plan**

This is made up as follows:

|   |                         |                         |
|---|-------------------------|-------------------------|
| Balance as on 1.7.2022                              | 5,082,897,165.44        | 4,453,432,062.44        |
| <b>Add:</b> Addition During the year (Schedule - 6) | <b>260,500,000.00</b>   | <b>629,465,103.00</b>   |
| <b>Less:</b> Refund during the year                 | <b>5,343,397,165.44</b> | <b>5,082,897,165.44</b> |
| Balance as on 30.6.2023                             | <b>6,000,000.00</b>     | <b>5,082,897,165.44</b> |
|   | <b>5,337,397,165.44</b> | <b>5,082,897,165.44</b> |

**10.3 Foreign grant**

**1,379,590,019.89** **1,379,590,019.89**

The above balance is as per last year's account and there has been no movement in the account during the year under audit.

Breakup of the above balance is as follows:

|  |                         |                         |
|--|-------------------------|-------------------------|
| US Aid grant                           | 19,832,000.00           | 19,832,000.00           |
| UK grant                               | 11,741,434.00           | 11,741,434.00           |
| Dutch grant (76m)                      | 41,313,000.00           | 41,313,000.00           |
| IBRD grant (Technical Assistance)      | 3,858,196.26            | 3,858,196.26            |
| Dutch grant (66m)                      | 22,092,202.61           | 22,092,202.61           |
| Norad grant                            | 60,310,889.00           | 60,310,889.00           |
| UNDF grant BCD 83/100                  | 42,935,842.00           | 42,935,842.00           |
| Finland grant                          | 785,823,286.00          | 785,823,286.00          |
| Dutch grant (3 hydro vessels)          | 123,870,921.00          | 123,870,921.00          |
| Saudia grant                           | 58,902,262.02           | 58,902,262.02           |
| IDA grant (735BD)                      | 3,769,987.00            | 3,769,987.00            |
| Conversion of foreign loan             | 104,140,000.00          | 104,140,000.00          |
| Conversion of interest on foreign loan | 101,000,000.00          | 101,000,000.00          |
|  | <b>1,379,590,019.89</b> | <b>1,379,590,019.89</b> |

**10.4 Grant from Environment Ministry**

This is made up as follows:

|  |                       |                       |
|--|-----------------------|-----------------------|
| Balance as on 1.7.2022                                 | 210,674,920           | 210,674,920           |
| <b>Add:</b> Addition during the year                   | <b>-</b>              | <b>-</b>              |
| <b>Less:</b> adjustment during the year (schedule 6.1) | <b>210,674,920</b>    | <b>210,674,920</b>    |
| Balance as on 30.6.2023                                | <b>210,674,920.00</b> | <b>210,674,920.00</b> |



| Particulars  | 2022-2023   | 2021-2022  |
|--|---|--|
|  | Taka  | Taka   |
| <b>10.5 Naval prize fund</b><br>This is as per last year's account.  | <u>11,241,670.65</u>  | <u>11,241,670.65</u>   |
| <b>10.6 Building fund</b><br>The balance amount is as per last year's account.   | <u>12,662,479.67</u>  | <u>12,662,479.67</u>   |
| <b>10.7 Accumulated deficit</b><br>This is made up as follows:<br>Balance as on 1.7.2022<br>Add: Addition during the year<br>Payment to Pension fund<br>Less: Receivable from ICT Pangaon<br>Balance as on 30.6.2023<br>(As per actuarial valuation and approval of authority) | (17,814,068,530.71)<br>(1,228,370,250.05)<br>(250,000,000.00)<br>36,919,646.00<br><u>(19,255,519,134.76)</u>                          | (15,825,713,079.61)<br>(695,355,451.10)<br>(1,293,000,000.00)<br><u>(17,814,068,530.71)</u>  |
| <b>11 Non current liabilities</b><br>Government loan (Note 11.1)<br>Foreign loan (Note 11.2)<br>Debt servicing liability on restructured loan (Note 11.3)<br>Loan for ICT (CPA) (Note 11.4)<br>Loan from Exim Bank Ltd, Korea<br>Padma Bridge project (Note 11.5)              | 436,058,106.54<br>2,084,814,113.18<br>1,711,000,000.00<br>1,540,810,000.00<br>2,469,176,500.00<br>1,088.00<br><u>8,241,859,807.72</u> | 436,058,106.54<br>2,084,814,113.18<br>1,711,000,000.00<br>1,540,810,000.00<br>2,469,176,500.00<br>11,480,439.79<br><u>8,253,339,159.51</u> |
| <b>11.1 Government loan</b><br>This is as per last year's account.   | <u>436,058,106.54</u>   | <u>436,058,106.54</u>  |
| 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                                    |   |  |
| <b>11.2 Foreign loan</b><br>IDA credit 2048 BD (Flood 1988)<br>OECF loan (Japan)<br>IDA Grant 2232 BD<br>EDCF No BD 7 (Exim Bank Ltd, Korea)   | 348,878,217.17<br>52,520,077.38<br>1,676,562,694.05<br>6,853,124.58<br><u>2,084,814,113.18</u>  | 348,878,217.17<br>52,520,077.07<br>1,676,562,694.05<br>6,853,124.58<br><u>2,084,814,112.87</u>   |
| 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   |   |  |
| <b>11.3 Debt servicing liability on restructured loan</b><br>Provision for interest on government loan<br>Provision for interest on foreign loan<br>Transfer from government loan<br>Transfer from foreign loan  | 516,650,000.00<br>363,610,000.00<br>455,850,000.00<br>374,890,000.00<br><u>1,711,000,000.00</u>                                       | 516,650,000.00<br>363,610,000.00<br>455,850,000.00<br>374,890,000.00<br><u>1,711,000,000.00</u>  |

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.



| Particulars | 2022-2023 | 2021-2022 |
|-------------|-----------|-----------|
|             | Taka      | Taka      |

**11.4 Loan for ICT (CPA)**

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 untill repayment of 75% CPA loan. From inception, Pangaon ICT was unable to earn profit for while no repayment made till now.

**11.5 Padma Bridge Authority**

This is made up as follows:

Balance as on 1.7.2022

**Add:** Addition during the year

**Less:** Adjustment during the year

Balance as on 30.6.2023

|                         |                         |
|-------------------------|-------------------------|
| <b>1,540,810,000.00</b> | <b>1,540,810,000.00</b> |
| 11,480,439.79           | 6,799,971.79            |
| -                       | 58,500,000.00           |
| <b>11,480,439.79</b>    | <b>65,299,971.79</b>    |
| 11,479,351.79           | 53,819,532.00           |
| <b>1,088.00</b>         | <b>11,480,439.79</b>    |

**12 Current liabilities and provisions**

Liabilities for expenses (Note 12.1)

|                         |                         |
|-------------------------|-------------------------|
| 220,995,577.98          | 311,955,970.77          |
| 1,766,001,734.87        | 1,789,468,897.00        |
| 6,443,236,163.52        | 6,248,820,598.80        |
| <b>8,430,233,476.37</b> | <b>8,350,245,466.57</b> |

Liabilities for other finance (Note 12.2)

Provision for interest on long term loan (Note 12.3)

**12.1 Liabilities for expenses**

Liabilities for development expenses (Note 12.1.1)

|                       |                       |
|-----------------------|-----------------------|
| 11,177,745.65         | 11,177,745.64         |
| 152,203,825.94        | 143,619,716.94        |
| 53,461,291.39         | 153,005,793.19        |
| 4,152,715.00          | 4,152,715.00          |
| <b>220,995,577.98</b> | <b>311,955,970.77</b> |

**12.1.1 Liabilities for development expenses**

**12.1.2 Self hull insurance**

This is made up as follows:

|                          |                       |                       |
|--------------------------|-----------------------|-----------------------|
| Balance as on 1.7.2022   | 143,619,716.94        | 135,276,806.44        |
| Addition during the year | 8,584,109.00          | 8,342,910.50          |
| Balance as on 30.6.2023  | <b>152,203,825.94</b> | <b>143,619,716.94</b> |

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

**12.1.3 Provision for revenue expenditure**

This is made up as follows:

Balance as on 1.7.2022

**Add:** Addition during the year

**Less:** Recovery/adjustment during the year

Balance as on 30.6.2023

|                       |                       |
|-----------------------|-----------------------|
| 153,005,793.19        | 216,189,030.89        |
| 4,718,517.50          | 89,660,147.00         |
| <b>157,724,310.69</b> | <b>305,849,177.89</b> |
| 104,263,019.30        | 152,843,384.70        |
| <b>53,461,291.39</b>  | <b>153,005,793.19</b> |



| Particulars  | 2022-2023            | 2021-2022             |
|--|----------------------|-----------------------|
|  | Taka                 | Taka                  |
| <b>Breakup of the above balance is as follows:</b> |                      |                       |
| Dockyard and Engineering Workshop                  | 18,316,228.00        | 18,316,228.00         |
| Dhaka Dockyard                                     | 632,503.00           | 632,503.00            |
| Marine Workshop BSL                                | 242,246.00           | 242,246.00            |
| Crash Programme                                    | 90,992.00            | 90,992.00             |
| The Security Printing Press Ltd / Others           | 7,179,837.14         | 10,452,303.04         |
| Brothers Metal Tek                                 | 1,260,935.00         | 1,260,935.00          |
| TENID Joint Venture                                | 2,476,440.25         | 2,476,440.15          |
| MS Engineering                                     | 11,172,499.00        | 11,172,499.00         |
| Morshed Enterprise                                 | 399,166.00           | 399,166.00            |
| Liveries and uniform for floating staff            | 5,502,000.00         | 5,502,000.00          |
| BE-SKI-JV  | 1,385,922.00         | 1,385,922.00          |
| Prime Trading Corporation                          | -                    | 2,995,000.00          |
| Bengal Technologies                                | -                    | 3,190,000.00          |
| Smart Technologies                                 | -                    | 10,000,000.00         |
| Survey soil test Shahane Enterprise                | 266,300.00           | 266,300.00            |
| BIWTA for Income Tax                               | 1,452,287.00         | 1,574,507.00          |
| Meghna Petroleum Ltd.                              | -                    | 63,466,620.00         |
| Tanin Enterprise                                   | 994,264.00           | 994,264.00            |
| Institute of water moduling                        | -                    | 7,979,546.00          |
| M/S Synesis IT Ltd                                 | -                    | 8,518,650.00          |
| Tania Enterprise                                   | 550,000.00           | 550,000.00            |
| Arup Enterprise                                    | 1,539,672.00         | 1,539,672.00          |
|  | <b>53,461,291.39</b> | <b>153,005,793.19</b> |

#### 12.1.4 Provision for Bad Debts

This is made up as follows:

Balance as on 1.7.2022

**Add:** Addition during the year

**Less:** Bad debts recognized

Balance as on 30.6.2023

|                     |                     |
|---------------------|---------------------|
| 4,152,715.00        | 4,152,715.00        |
| -                   | -                   |
| <b>4,152,715.00</b> | <b>4,152,715.00</b> |

#### 12.2 Liabilities for other finance

|   |                         |                         |
|---|-------------------------|-------------------------|
| Accounts payable (Note 12.2.1)            | 307,381,718.90          | 316,000,703.03          |
| Sundry deposits (Note 12.2.2)             | 1,268,700,556.33        | 1,286,527,771.33        |
| Other advance against lease (Note 12.2.3) | 88,055,769.64           | 88,984,487.64           |
| Deferred income (Note 12.2.4)             | 101,863,690.00          | 97,955,935.00           |
|   | <b>1,766,001,734.87</b> | <b>1,789,468,897.00</b> |

#### 12.2.1 Accounts payable

|  |                       |
|--|-----------------------|
| Contractors income tax                     | 6,395,947.49          |
| Benevolend fund                            | 390,691.40            |
| Undisbursement salary & wages              | 3,839,262.81          |
| Employee union subscription                | 43,561.10             |
| Deposit account of R & H                   | 1,148,934.97          |
| Bangladesh-India protocol Maint. Charge    | 36,785,219.37         |
| Value Added Tax(VAT)                       | 105,165.47            |
| Lease Hold Property Petroleum Corp. (Adv.) | 2,459,201.00          |
| Advance against Land Sale (DG.Spipp)       | 2,000,000.00          |
| Advance Against Vessels Rent               | 250,000.00            |
| Advance against Hydrography Survey         | 59,321,068.90         |
| Bangladesh India protocol (7 years)        | 505,474.07            |
| Received from World Bank                   | 3,502,861.78          |
| Dividend from Bank ( Project)              | 46,562,071.91         |
| House Building Loan                        | 2,400,000.00          |
| Service Charges                            | 1,400.00              |
| Liabilities for Auction Goods (Unsettled)  | 137,805,027.00        |
| Accounts Payable- Lessee Nagarbari Port    | 45,000.00             |
| Accounts Payable- Navigation Fund          | 348,112.00            |
| Land Purchase Loan / HBL                   | 8,502,825.35          |
| House Building Repair Loan                 | 1,344,109.63          |
| Motor cycle Loan                           | 13,372.14             |
| Revenue stamp                              | 8,360.00              |
|  | <b>307,381,718.90</b> |
|  | <b>316,000,703.03</b> |



| Particulars   | 2022-2023               | 2021-2022               |
|---|-------------------------|-------------------------|
|   | Taka                    | Taka                    |
| <b>12.2.2 Sundry deposits</b>   |                         |                         |
| Security deposits (Note 12.2.2.1)   | 1,265,737,923.14        | 1,283,565,138.14        |
| Earnest money (Note 12.2.2.2)   | 2,962,633.19            | 2,962,633.19            |
|   | <b>1,268,700,556.33</b> | <b>1,286,527,771.33</b> |
| <b>12.2.2.1 Security deposits</b>   |                         |                         |
| This is made up as follows:   |                         |                         |
| Balance as on 1.7.2022  | 1,283,565,138.14        | 1,034,231,414.14        |
| Add: Addition during the year   | 651,781,452.00          | 782,167,030.00          |
|   | <b>1,935,346,590.14</b> | <b>1,816,398,444.14</b> |
| Less: Recovery/adjustment during the year   | 669,608,667.00          | 532,833,306.00          |
| Balance as on 30.6.2023   | <b>1,265,737,923.14</b> | <b>1,283,565,138.14</b> |
| <b>12.2.2.2 Earnest money</b>   |                         |                         |
| This is made up as follows:   |                         |                         |
| Balance as on 1.7.2022  | 2,962,633.19            | 2,962,633.19            |
| Add: Addition during the year   | -                       | -                       |
|   | <b>2,962,633.19</b>     | <b>2,962,633.19</b>     |
| Less: recovery/adjustment during the year   | -                       | -                       |
| Balance as on 30.6.2023   | <b>2,962,633.19</b>     | <b>2,962,633.19</b>     |
| <b>12.2.3 Advance against others</b>  |                         |                         |
| This is made up as follows:   |                         |                         |
| Balance as on 1.7.2022  | 88,984,487.64           | 88,247,120.64           |
| Add: Addition during the year   | 95,649.00               | 1,024,367.00            |
|   | <b>89,080,136.64</b>    | <b>89,271,487.64</b>    |
| Less: recovery/adjustment during the year   | 1,024,367.00            | 287,000.00              |
| Balance as on 30.6.2023   | <b>88,055,769.64</b>    | <b>88,984,487.64</b>    |
| <b>12.2.4 Deferred income</b>   |                         |                         |
| Ministry of Agriculture   | 120,000.00              | 140,000.00              |
| Ministry of Food  | 330,000.00              | 360,000.00              |
| Bangladesh Petroleum Corporation (Baghabari)  | 468,300.00              | 535,200.00              |
| Port deferred Income  | 100,945,390.00          | 96,920,735.00           |
|   | <b>101,863,690.00</b>   | <b>97,955,935.00</b>    |
| <b>12.3 Provision for interest on long term loan</b>                                |                         |                         |
| Provision for interest on government loan (Note 12.3.1)                             | 2,603,300,877.83        | 2,532,872,972.50        |
| Provision for interest on foreign loan (Note 12.3.2)                                | 3,839,935,285.69        | 3,715,947,626.30        |
|   | <b>6,443,236,163.52</b> | <b>6,248,820,598.80</b> |
| <b>12.3.1 Provision for interest on government loan</b>                             |                         |                         |
| This is made up as follows:   |                         |                         |
| Balance as on 1.7.2022  | 2,532,872,972.50        | 2,462,445,067.17        |
| Add: Addition during the year   | 70,427,905.33           | 70,427,905.33           |
| Balance as on 30.6.2023   | <b>2,603,300,877.83</b> | <b>2,532,872,972.50</b> |
| This represents the balance of provision for interest on GoB loan provided @ 5% P.  |                         |                         |
| <b>12.3.2 Provision for interest on foreign loan</b>                                |                         |                         |
| This is made up as follows:   |                         |                         |
| Balance as on 1.7.2022  | 3,715,947,626.30        | 3,591,959,966.91        |
| Add: Addition during the year   | 168,987,659.39          | 168,987,659.39          |
| Less: payment during the year   | 3,884,935,285.69        | 3,760,947,626.30        |
| Balance as on 30.6.2023   | 45,000,000.00           | 45,000,000.00           |
|   | <b>3,839,935,285.69</b> | <b>3,715,947,626.30</b> |
| This represents the balance of provision for interest on foreign loan provided @ 6% |                         |                         |



| Particulars                                    | 2022-2023               | 2021-2022               |
|--|-------------------------|-------------------------|
|  | Taka                    | Taka                    |
| <b>13 Operating income</b>                     |                         |                         |
| Port Income (Note 13.1)                        | 2,167,483,985.64        | 1,972,074,791.54        |
| C & P Income (Note 13.2)                       | 330,417,810.00          | 357,327,144.84          |
| Canal Income                                   | 74,657,274.00           | 80,255,249.00           |
| Overhead Income                                | 2,197,749.90            | 3,191,260.83            |
| Dredging Income                                | 341,093,003.00          | 235,992,445.00          |
| Marine Safety Income (Note 13.3)               | 23,850,570.69           |                         |
|  | <b>2,939,700,393.23</b> | <b>2,648,840,891.21</b> |
| <b>13.1 Port Income</b>                        |                         |                         |
| Dhaka port                                     | 365,447,900.25          | 341,098,253.00          |
| Narayanganj port                               | 638,856,388.91          | 599,105,509.63          |
| Chandpur port                                  | 70,805,520.01           | 81,696,041.31           |
| Khulna port                                    | 62,381,715.72           | 63,610,643.73           |
| Barisal port                                   | 65,104,162.93           | 75,245,764.62           |
| Patuakhali port                                | 42,358,183.00           | 39,032,316.00           |
| Chittagong port                                | 45,226,104.00           | 44,248,492.00           |
| Aricha port                                    | 164,992,720.40          | 213,958,284.26          |
| Baghabari port                                 | 53,276,611.80           | 57,877,701.18           |
| Shimulia Port/Maowa port                       | 3,911,315.00            | 51,801,333.00           |
| Narsingdi port                                 | 706,782.00              | 819,996.00              |
| Nowapara Port Income                           | 21,411,893.00           | 19,343,119.42           |
| Borguna port                                   | 11,033,067.00           | 12,218,926.00           |
| Bhola River port                               | 45,770,715.00           | 36,002,620.00           |
| Ashugonj Voirab port                           | 62,319,302.19           | 171,589,560.96          |
| Tangi River Port Income                        | 30,743,506.00           | 30,809,560.00           |
| Ghorashal Port Income                          | 69,685,358.00           | 51,931,169.43           |
| Meghna ghat Port Income                        | 178,814,137.82          | 81,685,501.00           |
| Sunamgonj Port Income                          | 152,711,071.61          |                         |
| Nagarbari Port Income                          | 81,927,531.00           |                         |
|  | <b>2,167,483,985.64</b> | <b>1,972,074,791.54</b> |
| <b>13.2 C &amp; P Income</b>                   |                         |                         |
| Conservancy charges                            | 147,329,141.00          | 145,169,798.24          |
| Pilotage charges                               | 173,823,617.00          | 192,768,229.00          |
| Hire charges of vessels                        | 9,265,052.00            | 19,389,117.60           |
|  | <b>330,417,810.00</b>   | <b>357,327,144.84</b>   |
| <b>13.3 Marine Safety Income</b>               |                         |                         |
| Route permit/Time Schedule fee                 | 1,130,014.71            | -                       |
| Route permit/Time Schedule -Miscellaneous      | 5,217.00                | -                       |
| Route permit fee                               | 5,068,868.00            | -                       |
| Protocol license renewal fee                   | 3,240,000.00            | -                       |
| Protocol Application fee                       | 922,500.00              | -                       |
| Transhipment Charge                            | 9,581.00                | -                       |
| Berthing Charge                                | 13,474,389.98           | -                       |
| Total  | <b>23,850,570.69</b>    | -                       |
| <b>14 Operating expenditure</b>                |                         |                         |
| Salaries, wages and other benefits (Note 14.1) | 2,353,520,462.15        | 2,286,208,712.94        |
| Travel Expense                                 | 37,825,316.50           | 33,154,492.90           |
| General provident fund (civil)                 | 72,856,212.26           | 66,864,920.62           |
| Supply Materials ( Note 14.2)                  | 52,706,674.00           | 51,167,555.00           |
| Rent, rates and taxes (Note 14.3)              | 55,697,299.09           | 49,559,622.58           |
| Office contingencies (Note 14.4)               | 300,873,273.21          | 312,761,120.18          |
| Fuel, oil and lubricants (Note 14.5)           | 1,021,550,796.19        | 999,795,999.14          |
| Repairs and maintenance (Note 14.6)            | 1,154,843,534.40        | 1,070,964,931.00        |
| Maintenance of dredging (Note 14.7)            | 1,897,159,925.00        | 1,871,552,259.09        |
| Other expenses (Note 14.8)                     | 64,323,447.00           | 64,406,220.83           |
|  | <b>7,011,356,939.80</b> | <b>6,806,435,834.28</b> |



| Particulars                                    | 2022-2023        | 2021-2022        |
|--|------------------|------------------|
|  | Taka             | Taka             |
| <b>14.1 Salaries, wages and other benefits</b> |                  |                  |
| Basic pay (Officer)                            | 296,030,319.61   | 286,447,944.07   |
| Basic pay (Employee)                           | 781,267,307.62   | 735,023,113.95   |
| Housing rent allowance                         | 457,269,869.07   | 432,232,392.34   |
| Festival allowance( Notes-14.1.1)              | 159,578,078.00   | 216,815,985.00   |
| Medical allowances                             | 73,431,561.00    | 68,725,849.71    |
| Education allowance                            | 23,731,432.00    | 23,026,727.87    |
| Hill allowance                                 | 648,557.00       | 610,081.00       |
| Mobile /Cellphone allowance                    | 1,430,688.00     | 1,572,614.00     |
| Tiffin allowance                               | 8,255,728.00     | 7,673,236.00     |
| Washing allowance                              | 3,209,252.25     | 2,941,017.00     |
| Overtime allowances                            | 14,971,899.60    | 14,325,116.00    |
| Refreshment allowance                          | 36,361.00        | 55,226.00        |
| Bangla new year allowance ( Notes-14.1.2)      | 15,760,112.00    | 14,913,985.00    |
| Rest & recreation allowance                    | 28,629,900.00    | 13,252,665.00    |
| Pension and retirement benefit support         | 470,000,000.00   | 450,000,000.00   |
| Conveyance allowance                           | 7,624,199.00     | 6,798,044.00     |
| Other allowances                               | 11,645,198.00    | 11,794,716.00    |
|  | 2,353,520,462.15 | 2,286,208,712.94 |
| <b>14.1.1 Festival allowance</b>               |                  |                  |
| Festival allowance(Officer)                    | 46,162,240.00    | 63,250,015.00    |
| Festival allowance (Staff)                     | 113,415,838.00   | 153,565,970.00   |
|  | 159,578,078.00   | 216,815,985.00   |
| <b>14.1.2 Bangla new year allowance</b>        |                  |                  |
| Bangla new year allowance (Officer)            | 4,572,203.00     | 4,392,411.00     |
| Bangla new year allowance (Staff)              | 11,187,909.00    | 10,521,574.00    |
|  | 15,760,112.00    | 14,913,985.00    |
| <b>14.2 Supply materials</b>                   |                  |                  |
| Consumable materials(Note 14.2.1)              | 30,322,483.00    | 34,742,950.00    |
| Stationeries                                   | 22,384,191.00    | 16,424,605.00    |
|  | 52,706,674.00    | 51,167,555.00    |
| <b>14.2.1 Consumable materials</b>             |                  |                  |
| Consumable materials for vessels               | 3,526,618.00     | 2,430,800.00     |
| Consumable materials for Dredger               |                  | 12,000.00        |
| Other Supplies/ Salvags vessels                | 14,665,281.00    | 20,570,179.00    |
| Drawing materials                              | 204,120.00       | 177,422.00       |
| Maps materialas                                | 27,467.00        | 27,145.00        |
| Other Prospective Expense                      | 2,320,836.00     | 2,045,671.00     |
| Mouring gear chain                             | 1,000,000.00     | 3,226,363.00     |
| Batteries                                      | 1,942,535.00     | 1,588,582.00     |
| Utencils/Crokeries                             | 325,920.00       | 330,174.00       |
| Purchase of kerosine oil                       | 4,843,202.00     | 3,231,214.00     |
| Paint for Vessels                              | 1,466,504.00     | 1,103,400.00     |
|  | 30,322,483.00    | 34,742,950.00    |
| <b>14.3 Rent, rates and taxes</b>              |                  |                  |
| Municipal rates and taxes                      | 11,009,305.32    | 9,488,849.00     |
| Transport hiring                               | 30,209,944.00    | 25,920,044.00    |
| Land development tax                           | 5,137,559.00     | 5,200,538.00     |
| Tax on launch ghat                             | 420,564.18       | 354,596.14       |
| Tax on River bank                              | 2,204,478.59     | 1,836,282.79     |
| Rent of truck and van                          | 18,975.00        | -                |
| Rent of office building with Pilotage          | 4,376,029.00     | 4,105,669.65     |
| Registration fee(Notes 14.3.1)                 | 1,615,526.00     | 1,996,083.00     |
| Carriage & Freight                             | 704,918.00       | 657,560.00       |
|  | 55,697,299.09    | 49,559,622.58    |
| <b>14.3.1 Registration fee</b>                 |                  |                  |
| Registration fee- communication equipment      | 631,724.00       | 426,598.00       |
| Registration fee- vehicle                      | 692,107.00       | 394,287.00       |
| Registration fee- others                       | 291,695.00       | 1,175,198.00     |
|  | 1,615,526.00     | 1,996,083.00     |



| Particulars  | 2022-2023               | 2021-2022               |
|--|-------------------------|-------------------------|
|  | Taka                    | Taka                    |
| <b>14.4 Office contingencies</b>                             |                         |                         |
| Electricity / Gas/ Water                                     | 38,868,583.00           | 37,897,427.63           |
| Conservancy gear   | 49,689,751.00           | 40,999,945.00           |
| Bandling materials   | 3,496,500.00            | 2,413,275.00            |
| Marking materials  | 8,446,045.00            | 7,470,476.00            |
| Eviction charges   | 15,590,400.00           | 32,720,889.00           |
| Uniforms   | 25,636,120.00           | 15,110,703.00           |
| Telephone  | 6,328,654.00            | 5,492,919.16            |
| Advertising expenses   | 27,500,958.00           | 25,268,930.00           |
| Legal expenses   | 5,047,111.00            | 6,166,655.00            |
| Audit/ study fee   | 278,250.00              | 400,000.00              |
| Survey   | 6,521,783.00            | 4,232,928.00            |
| Insurance Premium -Vehicle                                   | 6,000,000.00            | 6,000,000.00            |
| Insurance Pramium for other Assets                           | 5,000,000.00            | 5,000,000.00            |
| Subsidy to group insurance                                   | 4,667,131.00            | 4,357,515.00            |
| Bank charge  | 3,493,822.21            | 3,195,405.39            |
| Cleaning and washing items                                   | 2,242,692.00            | 1,953,782.00            |
| Conveyance expenditure                                       | 5,188,754.00            | 3,945,289.00            |
| Conveyance charges for pilot employees                       | 5,235,756.00            | 4,784,942.00            |
| Ceremonies /Festivals( <b>Notes 14.4.1</b> )                 | 5,113,507.00            | 34,057,776.00           |
| Medical expenditure  | 5,075,089.00            | 5,697,236.00            |
| Examination fee  | 38,522,612.00           | 21,521,315.00           |
| Consultancy  | 13,583,775.00           | 17,864,830.00           |
| Research   | 10,703,290.00           | 16,305,979.00           |
| Honorarium   | 5,645,200.00            | 6,826,000.00            |
| Burial grant   | 390,000.00              | 570,000.00              |
| Grant for medical treatment                                  | 2,170,000.00            | 2,100,000.00            |
| Entertainment expenses                                       | 437,490.00              | 406,903.00              |
|  | <b>300,873,273.21</b>   | <b>312,761,120.18</b>   |
| <b>14.4.1 Ceremonies /Festivals</b>                          |                         |                         |
| Celebration of national day                                  | 2,950,864.00            | 32,025,773.00           |
| Marine safety & traffic signal                               | 30,000.00               | 205,000.00              |
| Passing out/ March on farewell                               | 170,000.00              | 284,000.00              |
| Eid festible management expenses                             | 1,962,643.00            | 1,543,003.00            |
|  | <b>5,113,507.00</b>     | <b>34,057,776.00</b>    |
| <b>14.5 Fuel, oil and lubricants</b>                         |                         |                         |
| Fuel, oil and lubricants for vessels                         | 249,640,196.22          | 229,999,986.75          |
| Fuel, oil and lubricants for dredgers                        | 741,646,264.97          | 739,670,681.63          |
| Fuel, oil and lubricants for vehicles                        | 25,891,461.00           | 27,238,107.00           |
| Fuel, oil and lubricants Generator                           | 3,526,204.00            | 2,218,819.00            |
| Fuel, oil and lubricants for decca chains                    | 846,670.00              | 668,404.76              |
|  | <b>1,021,550,796.19</b> | <b>999,795,999.14</b>   |
| <b>14.6 Repairs and maintenance</b>                          |                         |                         |
| Repairs and maintenance Water vehicle dredger                | 156,609,946.00          | 158,405,456.00          |
| Repairs and maintenance of office equipment                  | 3,482,649.00            | 3,063,891.00            |
| Repairs and maintenance motor vehicle                        | 7,770,949.40            | 7,881,541.00            |
| Repairs and maintenance water vehicle vessels                | 83,567,693.00           | 59,999,821.00           |
| Repairs and maintenance of hydrographic equipments           | 27,085,775.00           | 27,660,527.00           |
| Repairs and maintenance Other buildings & structures pontoon | 299,864,104.00          | 289,999,811.00          |
| R.C.W  | 574,743,183.00          | 522,211,897.00          |
| Repairs and maintenance Furniture                            | 1,719,235.00            | 1,741,987.00            |
|  | <b>1,154,843,534.40</b> | <b>1,070,964,931.00</b> |
| <b>14.7 Maintenance of dredging</b>                          |                         |                         |
| Maintenance of dredging                                      | 1,707,205,182.00        | 1,758,778,022.00        |
| Dredging Expense Protocol Navy Route                         | 129,999,997.00          | 78,237,360.09           |
| Study of dredging  | 59,954,746.00           | 34,536,877.00           |
|  | <b>1,897,159,925.00</b> | <b>1,871,552,259.09</b> |



| Particulars   | 2022-2023               | 2021-2022               |
|---|-------------------------|-------------------------|
|   | Taka                    | Taka                    |
| <b>14.8 Other expenses</b>  |                         |                         |
| Training expenses   | 5,787,642.00            | 7,277,609.83            |
| Interest on foreign loan(DSL)   | 45,000,000.00           | 45,000,000.00           |
| Donation/Gift   | 13,132,196.00           | 11,886,117.00           |
| Cost of newspapers and periodicals  | 403,609.00              | 242,494.00              |
|   | <b>64,323,447.00</b>    | <b>64,406,220.83</b>    |
| <b>15 Other charges</b>   |                         |                         |
| Debt services expenses (Note 15.1)  | 194,415,564.66          | 194,415,564.66          |
| Depreciation  | 2,253,442,990.53        | 1,155,819,528.02        |
|   | <b>2,447,858,555.19</b> | <b>1,350,235,092.68</b> |
| <b>15.1 Debt services expenses</b>  |                         |                         |
| Interest on Govt. loan  | 70,427,905.33           | 70,427,905.33           |
| Interest on foreign loan  | 123,987,659.33          | 123,987,659.33          |
|   | <b>194,415,564.66</b>   | <b>194,415,564.66</b>   |
| <b>16 Non operating income</b>  |                         |                         |
| Rent from office building   | 12,358,993.00           | 10,926,666.30           |
| Rent from inspection bungalow   | 344,249.00              | 202,787.00              |
| Interest on bank deposit  | 65,293,232.77           | 83,098,789.61           |
| Interest on loan to employees   | 974,760.00              | 1,696,559.68            |
| Sale proceeds of tender, etc  | 3,381,290.50            | 4,598,784.00            |
| Sale proceeds of hydro chart  | 3,107,572.00            | 1,845,765.47            |
| Forfeiture of security deposit  | 29,590,000.00           | 1,400,500.00            |
| Sale proceeds of OTR  | 10,671,380.58           | 36,602,211.55           |
| Rent for use of vessels & transportation  | 1,306,431.00            | 799,694.40              |
| Rent for residential accommodation  | 2,056,163.16            | 1,765,856.90            |
| Other misc. income  | 107,616,308.70          | 104,398,671.17          |
| Receipt of land renewal fee   | 11,556,471.00           | 2,003,401.57            |
|   | <b>248,256,851.71</b>   | <b>249,339,687.65</b>   |
| <b>17 Revenue grant from GoB</b>  |                         |                         |
| Revenue grant( schedule -06)  | 5,042,888,000.00        | 4,563,134,897           |
|   | <b>5,042,888,000.00</b> | <b>4,563,134,897.00</b> |
| <b>18</b> An amount of Tk 5,042,888,000 was received from GoB as grant for meeting a portion of the revenue expenses of the Authority, details of which are shown in schedule 6.                          |                         |                         |
| <b>19 Capital expenditure commitment</b>  |                         |                         |
| There was neither any commitment for capital expenditure nor actual expenditure provision in the year ended 30 June 2023.   |                         |                         |
| <b>20 Claim not acknowledged as debt</b>  |                         |                         |
| There was no claim against the authority not acknowledged as debt as of 30 June 2023.   |                         |                         |
| <b>21 Unavailed credit facilities</b>   |                         |                         |
| 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 2023.                             |                         |                         |
| <b>22 Subsequent events</b>   |                         |                         |
| There were no non-adjusting post balance sheet events of such importance, non disclosure of which would affect the ability of the users of financial statements to make proper evaluations and decisions. |                         |                         |



Bangladesh Inland Water Transport Authority (BIWTA)  
Schedule of Property, Plant and Equipment  
As on 30 June, 2023

Schedule-01

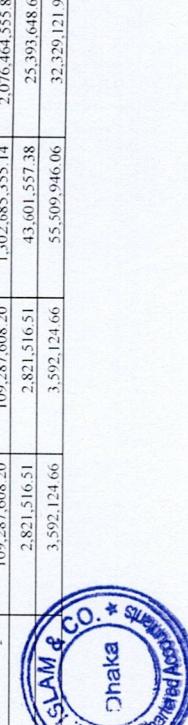
| Sl.<br>No.                      | Particular        | COST                         |            |  | DEPRECIATION |                            |      | Balance as on         |                     | Written down value<br>as on 30-06-2023      |                  |
|---------------------------------|-------------------|------------------------------|------------|--|--------------|----------------------------|------|-----------------------|---------------------|---|------------------|
|                                 |                   | Balance as on 01-07-<br>2022 |            | Additional during<br>the year- Project | Disposal     | Total as on 30-06-<br>2023 |      | Dep. as on 01-07-2022 | Dep. On<br>Addition | Total depreciation<br>as on during the year | 2023             |
|                                 |                   | 1                            | 2          | 3                                      | 4            | 5                          | 6    | (3+4)+5)-6=7          | 8                   | 9   | 9+10+11=13       |
| A) Other than 3rd project :     |                   |                              |            |  |              | 997,175,273.61             |      |                       |                     |   | 997,175,273.61   |
| 01 Land                         | 997,175,273.61    |                              |            |  |              | 378,217,763.00             |      |                       |                     |   | 378,217,763.00   |
| 02 Land Development             | 378,217,763.00    |                              |            |  |              | 575,793,350.90             | 0.10 | 361,610,126.01        |                     | 21,418,322.49                               | 383,028,448.50   |
| 03 Road                         | 575,793,350.90    |                              |            |  |              | 141,170,151.00             | 0.03 | 52,138,910.75         |                     | 2,225,781.01                                | 54,364,691.76    |
| 04 Main Office Building         | 141,170,151.00    |                              |            |  |              | 2,215,988,829.27           | 0.05 | 172,754,360.93        | 1,976,281.50        | 98,209,660.42                               | 100,185,941.92   |
| 05 Office Building              | 2,136,947,569.27  |                              | 79,051,260 | -                                      |              | 846,433,712.00             | 0.05 | 363,919,997.24        | -                   | 24,125,685.74                               | 388,045,682.97   |
| 06 Terminal Building            | 846,433,712.00    |                              |            |  |              | 291,710,297.75             | 0.05 | 111,510,547.90        | 435,326.65          | 8,139,320.79                                | 85,746,474.44    |
| 07 Cargo & Passenger Sheds      | 274,296,963.75    |                              | 17,413,066 |  |              | 49,716,907.00              | 0.05 | 28,601,880.12         | -                   | 1,055,751.34                                | 29,657,631.46    |
| 08 Residential Building         | 49,716,907.00     |                              |            |  |              | 11,982,300.00              | 0.05 | 10,760,133.55         | -                   | 61,108.32                                   | 10,821,241.87    |
| 09 Workshop Building            | 11,982,300.00     |                              |            |  |              | 14,903,654.00              | 0.05 | 8,435,178.38          | -                   | 323,423.78                                  | 8,739,602.16     |
| 10 Godown                       | 14,903,654.00     |                              |            |  |              | 435,995,046.00             | 0.05 | 67,679,658.36         | -                   | 18,415,669.38                               | 86,095,427.74    |
| 11 Other Building               | 435,995,046.00    |                              |            |  |              | 317,403,541.25             | 0.10 | 226,253,219.84        | -                   | 9,115,032.14                                | 23,368,251.98    |
| 12 Jetties (Wooden)             | 317,403,541.25    |                              |            |  |              | 1,202,649,546.00           | 0.03 | 290,011,498.80        | -                   | 27,379,141.42                               | 31,739,060.22    |
| 13 R.C.C. Jetties               | 1,202,649,546.00  |                              |            |  |              | 16,580,968.00              | 0.10 | 13,214,379.12         | -                   | 336,658.89                                  | 13,551,038.01    |
| 14 Guay Walls                   | 16,580,968.00     |                              |            |  |              | 1,034,101,683.00           | 0.05 | 11,508,888,163.42     | 1,101,869.80        | 43,746,936.38                               | 44,848,806.18    |
| 15 Steel Gangway / Jetties      | 990,026,891.00    |                              | 44,074,792 |  |              | 5,959,155.00               | 0.10 | 6,270,354.73          | -                   | 28,311,83                                   | 6,298,666.55     |
| 16 R.C.C Poles                  | 6,553,473.00      |                              |            |  |              | 46,204,024.00              | 0.10 | 45,256,931.90         | -                   | 64,709.21                                   | 45,621,641.11    |
| 17 W.S. Plant & Machinery       | 46,204,024.00     |                              |            |  |              | 867,423,140.00             | 0.10 | 305,168,820.01        | -                   | 56,225,432.00                               | 361,394,252.00   |
| 18 Mobile Crane                 | 867,423,140.00    |                              |            |  |              | 9,777,225.00               | 0.10 | 6,188,165.49          | 14,561.75           | 329,782.45                                  | 6,532,509.69     |
| 19 Telephone Installation       | 9,485,990.00      |                              | 291,235    |  |              | 5,959,155.00               | 0.10 | 3,813,951.18          | -                   | 214,520.38                                  | 4,028,471.56     |
| 20 Telephone (PABX)             | 5,959,155.00      |                              |            |  |              | 28,122,825.00              | 0.10 | 26,312,618.30         | -                   | 181,020.67                                  | 26,493,638.97    |
| 21 Communication Equipments     | 28,122,825.00     |                              |            |  |              | 52,790,208.00              | 0.05 | 24,746,564.72         | -                   | 1,402,182.16                                | 26,148,746.89    |
| 22 Decca Chain Equipments -DGPS | 52,790,208.00     |                              |            |  |              | 94,598,451.00              | 0.10 | 77,789,170.21         | -                   | 1,680,928.08                                | 79,470,088.29    |
| 23 Survey Equipments            | 94,598,451.00     |                              |            |  |              | 900,484,897.00             | 0.10 | 309,926,961.72        | -                   | 59,055,793.53                               | 368,982,755.25   |
| 24 Navigational Equipments      | 900,484,897.00    |                              |            |  |              | 170,161,801.00             | 0.10 | 64,488,226.51         | -                   | 10,567,357.45                               | 75,106,217.04    |
| 25 Machinery & Equipments       | 170,161,801.00    |                              |            |  |              | 179,003,755.00             | 0.10 | 62,080,316.01         | 258,084.50          | 11,176,174.90                               | 73,514,575.41    |
| 26 Office Furniture             | 173,842,065.00    |                              | 51,161,690 | -                                      |              | 92,169,342.00              | 0.15 | 86,618,038.20         | 1,244,983.43        | 10,080,455.22                               | 11,325,438.64    |
| 27 Office Equipments            | 153,821,073.00    |                              | 16,599,779 | -                                      |              | 356,275,292.00             | 0.10 | 192,508,764.83        | 96,295.50           | 16,175,061.72                               | 16,271,357.22    |
| 28 Transport Vehicles           | 354,349,382.00    |                              | 1,925,910  | -                                      |              | 2,538,902,246.00           | 0.05 | 889,252,044.21        | -                   | 82,482,510.09                               | 97,174,554.30    |
| 29 Vessels & barges             | 2,538,902,246.00  |                              |            |  |              | 541,773,619.00             | 0.10 | 315,631,744.95        | -                   | 22,614,187.41                               | 33,245,932.35    |
| 30 Bouya                        | 541,773,619.00    |                              |            |  |              | 25,690,273,007.75          | 0.05 | 2,125,212,521.09      | -                   | 1,178,251,024.33                            | 3,303,465,545.42 |
| 31 Dredgers                     | 25,690,273,007.75 |                              |            |  |              | 192,169,342.00             | 0.10 | 178,324,537.95        | -                   | 1,384,480.41                                | 179,709,018.35   |
| 32 Beacon                       | 192,169,342.00    |                              |            |  |              | 4,193,705,315.00           | 0.08 | 1,881,457,205.66      | 2,449,477.28        | 168,519,653.65                              | 20,870,122.05    |
| 33 Pontoons & Flats             | 4,193,705,315.00  |                              |            |  |              | 3,728,877.00               | 0.05 | 3,261,192.64          | -                   | 23,384.22                                   | 3,284,576.86     |
| 34 Overhead Tanks               | 3,728,877.00      |                              |            |  |              | 2,320,939.00               | 0.05 | 1,601,672.92          | -                   | 35,963.30                                   | 1,637,636.22     |
| 35 Sinkers (R.C.C)              | 2,320,939.00      |                              |            |  |              | 101,200.00                 | 0.10 | 98,919.95             | 228.01              | 228.01                                      | 99,147.95        |
| 36 Bridle Chain                 | 101,200.00        |                              |            |  |              | 725,000.00                 | 0.10 | 653,604.07            | 71,39,59            | 660,743.67                                  | 64,256.33        |
| 37 Voltage Stabiliser           | 725,000.00        |                              |            |  |              | 7,069,317.00               | 0.10 | 6,901,323.96          | 16,799.30           | 6,918,123.26                                | 15,119,374       |
| 38 S.L. Chain                   | 7,069,317.00      |                              |            |  |              |                            |      |                       |                     |   |                  |



Bangladesh Inland Water Transport Authority (BIWTA)  
Schedule of Property, Plant and Equipment

As on 30 June, 2023

|    |                                 |                  |            |                  |                |                  |               |                |                |                  |                  |                |
|----|---------------------------------|------------------|------------|------------------|----------------|------------------|---------------|----------------|----------------|------------------|------------------|----------------|
| 39 | Blundary Wall at Baghabari      | 26,314,258.00    |            | 26,314,258.00    | 0.10           | 1,640,976.83     | -             | 990,928.12     | 990,928.12     | 17,395,904.95    | 8,918,353.05     |                |
| 40 | Notakhola Ferry Ghat            | 17,495,188.00    |            | 17,495,188.00    | 0.10           | 1,364,809.53     | -             | 113,037.85     | 113,037.85     | 16,477,847.38    | 1,017,340.62     |                |
| 41 | Hydro Charts                    | 1,805,000.00     |            | 1,805,000.00     | 0.10           | 1,688,377.22     | -             | 11,662.28      | 11,662.28      | 1,700,039.50     | 104,960.50       |                |
| 42 | Parking Yard                    | 66,761,261.00    |            | 66,761,261.00    | 0.10           | 50,423,540.49    | -             | 1,633,772.05   | 1,633,772.05   | 52,057,312.54    | 14,703,948.46    |                |
| 43 | G.P.S. Station (Mapping)        | 95,319,152.00    |            | 95,319,152.00    | 0.10           | 84,868,889.73    | -             | 1,045,026.23   | 1,045,026.23   | 85,913,915.96    | 9,405,236.04     |                |
| 44 | Other Assets                    | 221,197,167.99   | 4,748,986  | -                | 225,946,153.99 | 0.10             | 89,177,962.90 | 237,449.30     | 13,201,920.51  | 13,439,369.81    | 102,617,332.71   | 123,328,821.28 |
| 45 | Archade Building (SOB)          | 10,909,266.00    |            | 10,909,266.00    | 0.05           | 7,332,074.65     | -             | 178,859.57     | 178,859.57     | 7,510,934.22     | 3,398,331.78     |                |
| 46 | Generator & Sub Station         | 267,814,619.00   |            | 267,814,619.00   | 0.10           | 65,525,651.22    | -             | 20,228,896.78  | 20,228,896.78  | 85,754,548.00    | 182,060,071.00   |                |
| 47 | Computerisation                 | 16,144,614.00    | 3,014,574  | 19,159,188.00    | 0.10           | 4,997,518.78     | 150,728.70    | 1,114,709.52   | 1,114,709.52   | 1,265,438.22     | 12,896,231.00    |                |
| 48 | R.M. River salvage unit         | 7,991,401.00     |            | 7,991,401.00     | 0.10           | 5,947,605.72     | -             | 204,379.53     | 204,379.53     | 6,151,985.24     | 1,839,415.76     |                |
| 49 | Ferry Chat, Hanina              | 170,465,183.00   |            | 170,465,183.00   | 0.10           | 120,729,356.91   | -             | 4,973,582.61   | 125,702,939.52 | 44,762,243.48    |                  |                |
| 50 | Electrical Installation, Hanina | 11,680,758.00    |            | 11,680,758.00    | 0.10           | 7,222,314.11     | -             | 445,844.39     | 445,844.39     | 7,668,158.49     | 4,012,599.51     |                |
| 51 | Computer, Laptop, Multimedia    | 11,220,883.00    |            | 11,220,883.00    | 0.10           | 4,946,045.99     | -             | 627,483.70     | 627,483.70     | 5,573,529.69     | 5,647,353.31     |                |
| 52 | Navigational Aid Eq.(Work P.    | 126,950,254.00   | 34,994,689 | 161,944,943.00   | 0.10           | 78,680,033.12    | 1,749,734.45  | 4,827,022.09   | 6,576,756.54   | 85,256,789.66    | 76,688,153.34    |                |
| 53 | Hydro charts(Work Plan)         | 17,684,522.00    |            | 17,684,522.00    | 0.10           | 12,134,931.61    | -             | 554,959.04     | 554,959.04     | 12,689,890.65    | 4,994,631.35     |                |
| 54 | Hydro data analysis (W.P)       | 5,299,000.00     |            | 5,299,000.00     | 0.10           | 3,451,352.95     | -             | 184,764.71     | 184,764.71     | 3,636,117.65     | 1,662,882.35     |                |
| 55 | R&M of Pontoon(Work plan)       | 26,125,752.00    |            | 26,125,752.00    | 0.08           | 14,144,943.48    | -             | 898,560.64     | 898,560.64     | 15,043,504.12    | 11,082,247.88    |                |
| 56 | R&M of jetties(Work plan)       | 5,400,011.00     |            | 5,400,011.00     | 0.03           | 1,417,912.60     | -             | 119,462.95     | 119,462.95     | 1,537,375.56     | 3,862,635.44     |                |
| 57 | Vessels (Work plan)             | 29,885,582.00    |            | 29,885,582.00    | 0.05           | 1,199,198.11     | -             | 894,680.09     | 894,680.09     | 12,886,660.20    | 16,998,921.80    |                |
| 58 | Axebot ( Work plan)             | 56,700,000.00    |            | 56,700,000.00    | 0.05           | 22,751,615.55    | -             | 1,697,419.22   | 1,697,419.22   | 24,449,034.77    | 32,250,965.23    |                |
| 59 | Automation (Work plan)          | 24,200,000.00    |            | 24,200,000.00    | 0.10           | 15,761,981.75    | -             | 843,801.83     | 843,801.83     | 16,605,783.57    |                  |                |
| 60 | R&M of Bouya(W.P)               | 2,731,254.00     |            | 2,731,254.00     | 0.10           | 1,778,924.62     | -             | 95,232.94      | 95,232.94      | 1,874,157.55     | 857,096.45       |                |
| 61 | Pilot house Barishal            | 50,443,908.00    |            | 50,443,908.00    | 0.05           | 1,1064,012.58    | -             | 1,968,994.77   | 1,968,994.77   | 13,033,007.35    | 37,410,900.65    |                |
| 62 | DGPS station (Work plan)        | 177,857,951.00   | 25,516,325 | 203,374,276.00   | 0.05           | 28,798,106.70    | 637,908.13    | 7,452,992.21   | 8,090,900.34   | 36,889,007.04    | 166,188,268.96   |                |
| 63 | Mulbim                          | 70,802,226.00    |            | 70,802,226.00    | 0.10           | 46,115,016.28    | -             | 2,468,720.97   | 2,468,720.97   | 48,583,737.25    | 22,218,488.75    |                |
| 64 | Waiting / Rest Room             | 14,113,300.00    |            | 14,113,300.00    | 0.05           | 3,948,717.01     | -             | 513,229.15     | 513,229.15     | 4,361,946.16     | 9,751,553.84     |                |
| 65 | Driving Materials               | 4,581,000.00     |            | 4,581,000.00     | 0.10           | 2,983,704.07     | -             | 159,729.59     | 159,729.59     | 3,143,433.86     | 1,437,566.34     |                |
| 66 | Hydro data analysis             | 3,663,000.00     |            | 3,663,000.00     | 0.10           | 2,385,790.87     | -             | 127,720.91     | 127,720.91     | 2,513,511.79     | 1,149,488.21     |                |
| 67 | Bank Protection                 | 766,722,444.00   |            | 766,722,444.00   | 0.10           | 436,584,009.90   | -             | 32,983,843.41  | 32,983,843.41  | 469,867,853.31   | 296,854,495.26   |                |
| 68 | R.C.C. shere                    | 3,000,000.00     |            | 3,000,000.00     | 0.05           | 1,203,789.18     | -             | 89,810.54      | 89,810.54      | 1,293,596.72     | 1,706,400.28     |                |
| 69 | Termina Shed                    | 2,910,989.00     |            | 2,910,989.00     | 0.10           | 1,895,089.90     | -             | 101,499.91     | 101,499.91     | 1,997,488.81     | 913,499.19       |                |
| 70 | Stel Spad                       | 207,335,400.00   |            | 207,335,400.00   | 0.05           | 54,287,033.32    | -             | 7,652,418.33   | 7,652,418.33   | 61,939,451.66    | 145,395,494.34   |                |
| 71 | Walk Way                        | 400,895,600.00   |            | 400,895,600.00   | 0.10           | 217,275,049.71   | -             | 18,362,055.03  | 18,362,055.03  | 235,637,104.74   | 165,258,495.26   |                |
| 72 | Steel Jetties                   | 379,028,671.00   |            | 379,028,671.00   | 0.03           | 84,475,140.27    | -             | 8,836,605.92   | 8,836,605.92   | 93,311,746.20    | 285,716,924.80   |                |
| 73 | Commercial Shop                 | 1,163,000.00     |            | 1,163,000.00     | 0.05           | 466,668.94       | -             | 34,816.55      | 34,816.55      | 501,485.49       | 661,514.51       |                |
| 74 | RCC Step                        | 153,875,000.00   |            | 153,875,000.00   | 0.10           | 84,897,300.65    | -             | 6,897,769.94   | 6,897,769.94   | 91,795,070.58    | 62,079,929.42    |                |
| 75 | RCC Ramp                        | 29,051,200.00    |            | 29,051,200.00    | 0.10           | 17,198,206.83    | -             | 1,183,299.32   | 1,183,299.32   | 18,383,506.15    | 10,667,693.85    |                |
| 76 | Open Yard                       | 2,185,300.00     |            | 2,185,300.00     | 0.10           | 1,423,333.00     | -             | 76,196.70      | 76,196.70      | 1,499,529.70     | 685,770.30       |                |
| 77 | Key wall                        | 69,266,000.00    |            | 69,266,000.00    | 0.10           | 45,114,439.17    | -             | 2,415,156.08   | 2,415,156.08   | 47,529,595.25    | 21,364,047.75    |                |
| 78 | Recreation centre               | 15,500,000.00    |            | 15,500,000.00    | 0.05           | 6,219,577.44     | -             | 464,021.13     | 464,021.13     | 6,683,508.57     | 8,816,464,401.43 |                |
| 79 | Salvage Vessels-Ex              | 3,379,149,911.00 |            | 3,379,149,911.00 | 0.05           | 1,193,397,746.94 | -             | 109,287,608.20 | 109,287,608.20 | 1,302,685,355.14 | 2,076,464,555.86 |                |
| 80 | Ferry Ghat (W.P)                | 68,995,206.00    |            | 68,995,206.00    | 0.10           | 40,780,040.86    | -             | 2,821,516.51   | 2,821,516.51   | 43,601,557.38    | 25,391,648.62    |                |
| 81 | Costal Area (W.P)               | 87,839,068.00    |            | 87,839,068.00    | 0.10           | 51,917,821.40    | -             | 3,592,124.66   | 3,592,124.66   | 55,509,946.06    | 32,329,121.94    |                |



**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Schedule of Property, Plant and Equipment**

## Schedule of Property, Plant and Equipment

As on 30 June 2023

| Bank Protection ( W.P )       |  | 36,778,760.00  |              |   | 36,778,760.00     | 0.10              | 21,738,312.31  | -             | 1,504,044.77     | 23,242,357.08    | 13,536,402.92     |
|-------------------------------|--|----------------|--------------|---|-------------------|-------------------|----------------|---------------|------------------|------------------|-------------------|
| Spare parts-Dredger           |  | 42,471,559.97  | 182,955,270  |   | 615,426,829.53    | 0.20              | 211,439,543.02 | 18,295,526.96 | 44,206,403.39    | 62,501,930.35    | 341,483,356.16    |
| Spare Parts - Vessels         |  | 99,850,856.40  | 11,458,033   |   | 111,308,889.40    | 0.20              | 43,766,048.35  | 1,145,803.30  | 11,216,961.61    | 12,362,764.91    | 55,180,076.14     |
| High Power Solar lantern      |  | 17,418,076.00  |              |   | 17,418,076.00     | 0.10              | 16,074,194.93  | -             | 1,34,388.11      | 134,388.11       | 1,209,492.97      |
| Mechanised Marking Boat       |  | 11,214,210.00  |              |   | 11,214,210.00     | 0.10              | 10,300,904.62  | -             | 91,330.54        | 91,330.54        | 821,974.85        |
| Tug Boat                      |  | 569,950,222.00 |              |   | 569,950,222.00    | 0.05              | 100,467,323.63 | -             | 23,474,144.92    | 123,941,468.55   | 446,008,753.45    |
| Laboratory Equipment's (DPTC) |  | 30,983,045.00  |              |   | 30,983,045.00     | 0.10              | 27,931,925.39  | -             | 305,111.96       | 28,237,037.35    | 2,746,007.65      |
| Demonstration Boat            |  | 19,989,651.00  |              |   | 19,989,651.00     | 0.05              | 13,522,325.35  | -             | 323,366.28       | 13,845,691.64    | 6,143,959.36      |
| Replacement of Electric       |  | 163,845,966.00 |              |   | 163,845,966.00    | 0.10              | 147,710,891.98 | -             | 1,613,507.40     | 1,613,507.40     | 14,521,566.62     |
| Hydrographic Equipments       |  | 42,486,333.46  |              |   | 42,486,333.46     | 0.10              | 42,486,333.46  | -             | 3,329,871.84     | 3,329,871.84     | 12,517,486.94     |
| Grand Total                   |  | 52,892,002.569 | 492,525,(b)3 | - | 53,384,527,571.91 | 12,008,445,085.17 | 29,794,031.23  | -             | 2,223,648,059.29 | 2,223,648,059.29 | 39,122,639,496.22 |

2000 2001



**Bangladesh Inland Water Transport Authority**

141-143 Motijheel C/A, Dhaka-1000.

**Statement of Work in Progress (Development Project)**

**Financial Year : 2022-2023**

**Schedule-02**

| S.L.No. | Name of the Project   | Balance (W.I.P)<br>as on 30.06.2022<br>(01.07.2022) | Project Cost 2022-<br>2023 | Transfer to Fixed Asset           |                                    |                                   | Balance (W.I.P) as on 30.06.2022  |                  |                  |
|---------|---|---|----------------------------|-----------------------------------|------------------------------------|-----------------------------------|-----------------------------------|------------------|------------------|
|         |   |   |                            | From<br>Previous<br>Year<br>W.I.P | Current<br>Year<br>Project<br>Cost | From<br>Previous<br>Year<br>W.I.P | From Current<br>Year Project Cost | Total            |                  |
| 1       | 2   | 3   | 4                          | 5                                 | 6                                  | 7                                 | 8=6+7                             | 9                | 11=9+10          |
| 1       | Establishment of river port with allied facilities<br>an Nagarbari (1st Revised)  | 1,993,206,460.06                                    | 848,363,065.00             |                                   |                                    |                                   |                                   | 1,993,206,460.06 | 848,363,065.00   |
| 2       | Construction & Installation of dimarction pillar,<br>walkway, Bank Protection, Jetty with allied work on<br>Evicted foreshore land of the river Buriganga,<br>Turag, Balu & Sitalakhya (2nd Phase)          | 2,828,011,818.00                                    | 2,443,030,834.00           |                                   |                                    |                                   |                                   | 2,828,011,818.00 | 2,443,030,834.00 |
| 3       | Improvement and Restoration of Navigability for old<br>Brahmaputra, Dharala, Tulai & Punarbhaba River   | 13,550,000.00                                       | 2,537,617,016.00           | 2,537,617,016.00                  |                                    |                                   |                                   | 13,550,000.00    |                  |
| 4       | Procurement of 35 Dredgers with Ancillary<br>Equipment and Accessories  | 3,024,477,347.58                                    | 2,190,730,767.48           |                                   |                                    |                                   |                                   | 3,024,477,347.58 | 2,190,730,767.48 |
| 5       | Establishment of Dhaka-Laksmipur Navigational<br>route on Meghna (lower) River  | -   | 235,312,575.00             | 235,312,575.00                    |                                    |                                   |                                   | -                | 235,312,575.00   |
| 6       | Mordanization of River Port including Allied<br>facilities Patura and Daulatdia   | 132,433,259.00                                      | 115,255,510.00             |                                   |                                    |                                   |                                   | 132,433,259.00   | 115,255,510.00   |
| 7       | Construction of walkway and others allied work on<br>Evicted to the North bank of Dakaiya River<br>Shekhaia Bridge to Shuchipara Bridge to<br>Shuchipara Bridge at Sharasti Upazila in Chandpur<br>District | 253,306,790.41                                      | 145,557,303.00             |                                   |                                    |                                   |                                   | 253,306,790.41   | 145,557,303.00   |
| 8       | Establishment of river port at Chilmari (Ramma,<br>Jorgachh, Rajibpur, Rowmari, Nayarhat)   | 4,847,455.00  | 19,789,816.00              |                                   |                                    |                                   |                                   | 4,847,455.00     | 19,789,816.00    |
| 9       | Determination of Standard High Water Level<br>(SHWL), Standard Low Water Level (SLWL) and<br>Re-Classification of Inland Waterways in<br>Bangladesh   | 33,995,991.00                                       | 93,227,700.00              |                                   |                                    |                                   |                                   | 33,995,991.00    | 93,227,700.00    |
| 10      | Establishment of Inland Container River Port at<br>Ashugonj   | 6,782,489,143.10                                    | 86,104,519.70              |                                   |                                    |                                   |                                   | 6,782,489,143.10 | 86,104,519.70    |
| 11      | Establishment of Inland Container & Bulk<br>Terminal at Khanpur, Narayanganj  | -   | 31,918,433.00              |                                   |                                    |                                   |                                   | -                | 31,918,433.00    |



|    |  |                          |                         |                         |                          |                         |
|----|--|--------------------------|-------------------------|-------------------------|--------------------------|-------------------------|
| 12 | Improvement and Restoration of Navigability for Portion of Ghuraura river, Bolai-Sreeganj riverunder the Upazila of Mithemoin and Dhanu river, Namakura River under the Upazila of Itna and of Dhakeshshari river under the upazila of Ostagram  | -                        | 4,416,400.00            | -                       | 4,416,400.00             | 4,416,400.00            |
| 13 | Feasibility Study for River Management by enhancing the navigability, minimizing drainage,wetland ecosystem irrigation and landing facilities by capital dredging in barisal division  | 36,297,883.00            | -                       | 36,297,883.00           | -                        | 36,297,883.00           |
| 14 | Feasibility Study for construction of walkway, Ecopark and other allied infrastructure on the foreshore land of the river Buriganga, Turag, Balu & Sitakaliya (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           |
| 15 | Feasibility Study for Navigation Improvement and Landing Facilities at Chittagaoan Hill-Tracts Rision  | 34,931,294.00            | -                       | 34,931,294.00           | -                        | 34,931,294.00           |
| 16 | Feasibility Study for mordanization of port facilities for Khulna, Narshingdi, Barguna and development of Galachipa, Mongla, Mymna, Sunamganj, Sirajong-Jagannathgong, Ghorashal, Kanchipur, Mojuchowdhuryhat-Daudkandi-Bausia River Port ( 1st Revised)   | 48,800,000.00            | -                       | 48,800,000.00           | -                        | 48,800,000.00           |
| 17 | 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           |
| 18 | Feasibility Study for development of Teknaf, Cox's Bazar, Chatak, Fardpur, Gorashal River Port, Farry Ghat & Jattys at various location  | 49,019,819.00            | -                       | 49,019,819.00           | -                        | 49,019,819.00           |
| 19 | 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           |
| 20 | 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           |
| 21 | Procurement of 6 nos. Dredger  | 308,918.00               | -                       | 308,918.00              | -                        | 308,918.00              |
|    | <b>Total</b>   | <b>15,420,628,970.15</b> | <b>8,751,323,939.18</b> | <b>2,772,929,591.00</b> | <b>15,420,628,970.15</b> | <b>5,978,394,348.18</b> |
|    |  |                          |                         |                         |                          | 21,399,023,318.33       |



Bangladesh Inland Water Transport Authority (BIWTA)  
Schedule of FDR  
Financial Year : 2022-2023

**A FDR with government bank**

| Sl. No. | FDR No.                     | Issue Date | Name of the bank    | Branch                 | Maturity date | Amount tk  | Period (Month) | Interest rate (%) | Amount in Taka |
|---------|-----------------------------|------------|---------------------|------------------------|---------------|------------|----------------|-------------------|----------------|
| 1       | 060403500074/472448, 35/747 | 6/21/2022  | Rupali Bank Limited | Fakirapul Bazar Branch | 6/21/2024     | 50,000,000 | 12             | 7.50%             |                |
|         | <b>Total :</b>              |            |                     |                        |               | 50,000,000 |                |                   |                |

**B FDR Against Foregain Currency.**

| Sl. No. | FDR No.               | Issue Date | Name of the bank           | Branch                      | Maturity date | Amount (Tk) | Period (Month) | Interest rate (%) |
|---------|-----------------------|------------|----------------------------|-----------------------------|---------------|-------------|----------------|-------------------|
| 1       | 0032374/1240000052448 | 27/12/2022 | Global Islami Bank Limited | Nababpur Road Branch, Dhaka | 27/12/2023    | 4,424,856   | 12             | 7.50%             |
|         | <b>Total :</b>        |            |                            |                             |               | 4,424,856   |                |                   |

**C FDR with non government bank(One Year)**

| Sl. No. | FDR No.              | Issue Date | Name of the bank           | Branch                   | Maturity date | Amount (Tk)   | Period (Month) | Interest rate (%) |
|---------|----------------------|------------|----------------------------|--------------------------|---------------|---------------|----------------|-------------------|
| 1       | 0915330005839/107111 | 1/26/2023  | Social Islami Bank Limited | Mouchak Branch,Dhaka     | 26-01-2024    | 20,000,000.00 | 12             | 8%                |
| 2       | 0014TDCI22000417     | 6/21/2022  | Community Bank Limited     | Gulshan Corporate Branch | 21-06-24      | 10,000,000.00 | 12             | 8.50%             |
|         | <b>Sub total</b>     |            |                            |                          |               | 30,000,000.00 |                |                   |



**D FDR with ICT Pangao (One year)**

| SI<br>No         | FDR No. | Issue Date | Name of the bank       | Branch        | Maturity date | Amount<br>(Tk)     | Period<br>(Month) | Interest rate<br>(%) |
|------------------|---------|------------|------------------------|---------------|---------------|--------------------|-------------------|----------------------|
| 1                | 0510208 | 1/6/2019   | Global Islami Bank Ltd | Motijheel     | 1/6/2024      | 20,000,000         | 12                | 7.75%                |
| 2                | 0524403 | 1/7/2019   | Global Islami Bank Ltd | Panthapoth    | 1/7/2024      | 50,000,000         | 12                | 7.75%                |
| 3                | 0537835 | 1/7/2020   | Global Islami Bank Ltd | Nababpur Road | 1/7/2024      | 50,000,000         | 12                | 7.75%                |
| 4                | 0552066 | 1/9/2020   | Global Islami Bank Ltd | Banani        | 1/9/2024      | 30,500,000         | 12                | 7.75%                |
| 5                | 0073641 | 1/17/2023  | Global Islami Bank Ltd | Motijheel     | 1/17/2024     | 4,582,689          | 12                | 7.75%                |
| <b>Sub total</b> |         |            |                        |               |               | <b>155,082,689</b> |                   |                      |

**E 11 Numbers Completed Projects Closed and all Funds Deposited.**

| SI<br>No         | FDR No.                 | Issue Date | Name of the bank   | Branch        | Maturity date | Amount<br>(Tk)        | Period<br>(Month) | Interest<br>rate (%) |
|------------------|-------------------------|------------|--------------------|---------------|---------------|-----------------------|-------------------|----------------------|
| 1                | 0107053/029-206-0002362 | 9/14/2020  | Union Bank Limited | Banani Branch | 14.09.2023    | 15,000,000.00         | 12                | 8.00%                |
| <b>Sub total</b> |                         |            |                    |               |               | <b>15,000,000.00</b>  |                   |                      |
| <b>Total FDR</b> |                         |            | <b>A+B+C+D+E</b>   |               |               | <b>254,507,544.49</b> |                   |                      |



Bangladesh Inland Water Transport Authority (BIWTA)  
Schedule of Accounts Receivable as on 30 June 2023

| Sl No | Particulars                      | Balance as on 01.07.2022 | Addition during the year | /Adjustment during the year | Realised           | Amount in Taka |
|-------|----------------------------------|--------------------------|--------------------------|-----------------------------|--------------------|----------------|
| 1     | Port debtors control A/C         | 16,634,381               | 2,199,182                | 2,199,182.35                |                    | 16,634,381     |
| 2     | Marine Safety Receivable         | 8,434,953                | 3,254,808                | 3,511,438.26                |                    | 8,178,322      |
| 3     | Pilotage debtors control A/C     | 9,055,594                |                          |                             |                    | 9,055,594      |
| 4     | Conservancy debtors control A/C  | 8,213,205                | 145,362,474              | 144,838,209.00              |                    | 8,737,470      |
| 5     | Canal debtors control A/C        | 5,476,298                |                          |                             |                    | 5,476,298      |
| 6     | Hire charges debtors control A/C | 17,013,704               |                          |                             |                    | 17,013,704     |
| 7     | Salvage debtors control A/C      | 19,571,515               | -                        |                             |                    | 19,571,515     |
| 8     | Misc. debtors control A/C        | 16,226,161               | 9,631,132                | 9,627,165.00                |                    | 16,230,128     |
|       | <b>Sub total</b>                 | <b>100,625,811</b>       | <b>160,447,596</b>       | <b>160,175,995</b>          | <b>100,897,412</b> |                |
| 9     | Navana Motor                     | 480,000                  | -                        |                             | -                  | 480,000        |
|       | <b>Total</b>                     | <b>101,105,811</b>       | <b>160,447,596</b>       | <b>160,175,995</b>          | <b>101,377,412</b> |                |



Schedule of Accounts Receivable as on 30 June 2022

Schedule 4  
Amount in Taka

| SL No | Particulars                              | Balance as on 01.07.2021 | Addition during the year | /Adjustment during the year | Realised           | Balance as on 30.06.2022 |
|-------|--|--------------------------|--------------------------|-----------------------------|--------------------|--------------------------|
| 1     | Port debtors control A/C                 | 16,679,552               | 4,184,527                | 4,229,698                   |                    | 16,634,381               |
| 2     | Marine Safety Receivable                 | 8,562,571                | 3,938,455                | 4,066,073                   |                    | 8,434,953                |
| 3     | Pilotage debtors control A/C             | 9,055,594                |                          |                             |                    | 9,055,594                |
| 4     | Conservancy debtors control A/C          | 7,425,534                | 141,255,014              | 140,467,343                 |                    | 8,213,205                |
| 5     | Canal debtors control A/C                | 5,476,298                |                          |                             |                    | 5,476,298                |
| 6     | Hire charges debtors control A/C         | 17,013,704               |                          |                             |                    | 17,013,704               |
| 7     | Salvage debtors control A/C              | 19,571,515               | -                        |                             |                    | 19,571,515               |
| 8     | Misc. debtors control A/C                | 15,838,141               | 9,349,844                | 8,961,824                   |                    | 16,226,161               |
|       | <b>Sub total</b>                         | <b>99,622,909</b>        | <b>158,727,840</b>       | <b>157,724,938</b>          | <b>100,625,811</b> |                          |
| 9     | Navana Motor                             | 480,000                  | -                        |                             |                    | 480,000                  |
| 10    | Sundry receivable ( Nou Kallan Tahabil ) | 5,305,740                |                          | 5,305,740                   |                    | -                        |
|       | <b>Total</b>                             | <b>105,408,649</b>       | <b>158,727,840</b>       | <b>163,030,678</b>          | <b>101,105,811</b> |                          |



Bangladesh Inland Water Transport Authority (BIWTA)  
Schedule of Government Grant- Development Project  
As on 30 June 2023

Schedule 5

| SI No            | Government Order No                   | Project Name                        | Date       | Amount (Tk)             |
|------------------|---------------------------------------|-------------------------------------|------------|-------------------------|
| 1                | 18.00.0000.039.02.004.22.191          | 1st instalment<br>Old Bramaputra    | 8/17/2022  | 628,087,000             |
| 2                | 18.00.0000.039.02.004.22.238          | 2nd instalment<br>Old Bramaputra    | 10/18/2022 | 628,087,000             |
| 3                | 18.00.0000.039.02.004.22.25           | 3rd instalment<br>Old Bramaputra    | 2/12/2023  | 618,163,000             |
| 4                | 18.00.0000.039.02.004.22.124          | 4th instalment<br>Old Bramaputra    | 5/21/2023  | 663,994,000             |
| 5                | 18.00.0000.039.02.006.22.198          | 1st instalment<br>Buriganga         | 8/23/2022  | 318,700,000             |
| 6                | 18.00.0000.039.02.006.22.278          | 2nd instalment<br>Buriganga         | 12/4/2022  | 318,700,000             |
| 7                | 18.00.0000.039.02.006.22.27           | 3rd instalment<br>Buriganga         | 2/19/2023  | 316,380,000             |
| 8                | 18.00.0000.039.02.006.22.90           | 4th instalment<br>Buriganga         | 4/17/2023  | 1,491,670,000           |
| 9                | 18.00.0000.039.02.005.22.190          | 1st instalment<br>Ashuganj          | 8/17/2022  | 3,750,000               |
| 10               | 18.00.0000.039.02.005.22.280          | 2nd instalment<br>Ashuganj          | 12/4/2022  | 3,750,000               |
| 11               | 18.00.0000.039.02.005.22.108          | 3rd & 4th instalment<br>Ashuganj    | 5/14/2023  | 74,940,000              |
| 12               | 18.11.00.00.264.14.019.19/180         | Ashuganj                            | 5/9/2023   | 1,361,968               |
| 13               | 18.11.00.00.264.14.27.20.(Part-4) 210 | Ashuganj                            | 6/21/2023  | 2,321,277               |
| 14               | 18.00.0000.039.02.008.22.204          | 1st instalment<br>Chilmari          | 8/25/2022  | 71,800,000              |
| 15               | 18.00.0000.039.02.008.22.286          | 2nd instalment<br>Chilmari          | 12/15/2022 | 14,800,000              |
| 16               | 18.00.0000.039.02.011.22.221          | 1st instalment<br>Nagarbari         | 8/28/2022  | 187,400,000             |
| 17               | 18.00.0000.039.02.011.22.274          | 2nd instalment<br>Nagarbari         | 11/27/2022 | 187,400,000             |
| 18               | 18.00.0000.039.02.011.22.62           | 3rd instalment<br>Nagarbari         | 3/27/2023  | 186,300,000             |
| 19               | 18.00.0000.039.02.011.22.156          | 4th instalment<br>Nagarbari         | 6/18/2023  | 287,565,000             |
| 20               | 18.00.0000.039.02.016.22.227          | 1st instalment<br>Dhaka,Laxmipur    | 9/26/2022  | 46,283,000              |
| 21               | 18.00.0000.039.02.016.22.273          | 2nd instalment<br>Dhaka,Laxmipur    | 11/27/2022 | 45,910,000              |
| 22               | 18.00.0000.039.02.016.22.59           | 3rd instalment<br>Dhaka,Laxmipur    | 3/23/2023  | 44,877,000              |
| 23               | 18.00.0000.039.02.016.22.155          | 4th instalment<br>Dhaka,Laxmipur    | 6/18/2023  | 107,493,000             |
| 24               | 18.00.0000.039.02.015.22.228          | 1st instalment<br>Paturia,Daulatdia | 9/27/2022  | 206,200,000             |
| 25               | 18.00.0000.039.02.009.22.236          | 1st instalment<br>35 dredger        | 10/16/2022 | 600,300,000             |
| 26               | 18.00.0000.039.02.009.22.283          | 2nd instalment<br>35dredger         | 12/7/2022  | 550,000,000             |
| 27               | 18.00.0000.039.02.009.22.56           | 3rd instalment<br>35dredger         | 3/19/2023  | 500,000,000             |
| 28               | 18.00.0000.039.02.009.22.128          | 4th instalment<br>35dredger         | 5/24/2023  | 560,535,000             |
| 29               | 18.00.0000.039.02.014.22.223          | 1st instalment<br>Chandpur          | 9/21/2022  | 32,000,000              |
| 30               | 18.00.0000.039.02.014.22.284          | 2nd instalment<br>Chandpur          | 12/11/2022 | 32,000,000              |
| 31               | 18.00.0000.039.02.014.22.78           | 3rd instalment<br>Chandpur          | 3/29/2023  | 32,000,000              |
| 32               | 18.00.0000.039.02.014.22.152          | 4th instalment<br>Chandpur          | 6/14/2023  | 49,570,000              |
| 33               | 18.00.0000.039.02.013.22.224          | 1st instalment<br>Narayanganj       | 9/21/2022  | 4,200,000               |
| 34               | 18.00.0000.039.02.013.22.91           | 2nd & 3rd instalment<br>Narayanganj | 4/17/2023  | 20,150,000              |
| 35               | 18.00.0000.039.02.013.22.153          | 4th instalment<br>Narayanganj       | 6/15/2023  | 10,075,000              |
| 36               | 18.00.0000.039.02.012.22.216          | 1st instalment<br>Bangladesh        | 9/4/2022   | 17,600,000              |
| 37               | 18.00.0000.039.02.012.22.271          | 2nd instalment<br>Bangladesh        | 11/21/2022 | 17,700,000              |
| 38               | 18.00.0000.039.02.012.22.28           | 3rd instalment<br>Bangladesh        | 2/19/2023  | 17,600,000              |
| 39               | 18.00.0000.039.02.012.22.130          | 4th instalment<br>Bangladesh        | 5/29/2023  | 40,600,000              |
| 40               | 18.00.0000.039.02.002.23.154          | 1st to 4th instalment<br>Mithamine  | 6/18/2023  | 4,675,000               |
| <b>Sub total</b> |                                       |                                     |            | <b>8,944,937,245.00</b> |

Less: Refund

| SI No                         | Challan No | Date              | Amount (Tk) |                          |
|-------------------------------|------------|-------------------|-------------|--------------------------|
| 1                             | 7038341    | Old Bramaputra    | 7/6/2023    | 713,984                  |
| 2                             | 7024071    | Buriganga         | 7/6/2023    | 1,989,166                |
| 3                             | 58422      | Buriganga         | 3/6/2023    | 430,000                  |
| 4                             | 52270      | Ashuganj          | 7/10/2023   | 18,725                   |
| 5                             | 226273241  | Chilmari          | 6/19/2023   | 1,310,184                |
| 6                             | 32394      | Chilmari          | 3/5/2023    | 65,500,000               |
| 7                             | 52275      | Nagarbari         | 7/10/2023   | 301,935                  |
| 8                             | 7179551    | Paturia,Daulatdia | 7/6/2023    | 90,944,490               |
| 9                             | 10393111   | Dhaka,Laxmipur    | 7/10/2023   | 9,250,425                |
| 10                            | 10382141   | 35 dredger        | 7/10/2023   | 20,104,233               |
| 11                            | 54569      | Chandpur          | 7/12/2023   | 12,697                   |
| 12                            | 7174911    | Narayanganj       | 7/6/2023    | 2,506,567                |
| 13                            | 54522      | Bangladesh        | 7/12/2023   | 272,300                  |
| 14                            | 54548      | Mithamine         | 7/12/2023   | 258,600                  |
| <b>Sub total</b>              |            |                   |             | <b>193,613,306</b>       |
| <b>Total</b>                  |            |                   |             | <b>8,751,323,939</b>     |
| <b>Balance as on 1.7.2022</b> |            |                   |             | <b>86,715,605,339</b>    |
| <b>Balance 30-6-2023</b>      |            |                   |             | <b>95,466,929,278.56</b> |



**Bangladesh Inland Water Transport Authority (BIWTA)**

**Schedule of Government Grant-(Revenue)**

**As on 30 June 2023**

**Schedule 6**

| Sl No | Government Order No                                | Date       | Amount (Tk)          |
|-------|--|------------|----------------------|
| 1     | 18.00.0000.012.20.045.11(Ask-1)-126 1st instalment | 8/16/2022  | 1,246,838,000        |
| 2     | 18.00.0000.012.20.045.11(Ask-1)-164 2nd instalment | 11/21/2022 | 1,241,564,000        |
| 3     | 18.00.0000.012.20.045.11(Ask-1)-41 3rd instalment  | 2/19/2023  | 1,315,650,000        |
| 4     | 18.00.0000.012.20.045.11(Ask-1)-131 4th instalment | 6/11/2023  | 1,499,336,000        |
|       | <b>Sub total</b>                                   |            | <b>5,303,388,000</b> |
|       | <b>Less:Refund</b>                                 |            | <b>-</b>             |
|       | <b>Less:Transferred to Capital Grant</b>           |            | <b>260,500,000</b>   |
|       | <b>Total</b>                                       |            | <b>5,042,888,000</b> |

**As on 30 June 2022**

**Schedule 6**

| Sl No | Government Order No                                | Date       | Amount (Tk)          |
|-------|--|------------|----------------------|
| 1     | 18.00.0000.012.20.045.11(Ask-1)-104 1st instalment | 20/09/2021 | 1,300,462,000        |
| 2     | 18.00.0000.012.20.019.15(Ask-1)-124 2nd instalment | 30/11/2021 | 1,300,462,000        |
| 3     | 18.00.0000.012.20.045.11(Ask-1)-28 3rd instalment  | 20/02/2022 | 1,297,900,000        |
| 4     | 18.00.0000.012.20.045.11(Ask-1)-90 4th instalment  | 7/6/2022   | 1,312,926,000        |
|       | <b>Sub total</b>                                   |            | <b>5,211,750,000</b> |
|       | <b>Less:Refund</b>                                 |            | <b>19,150,000</b>    |
|       | <b>Less:Transferred to Capital Grant</b>           |            | <b>629,465,103</b>   |
|       | <b>Total</b>                                       |            | <b>4,563,134,897</b> |

