

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 or fraud.

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

DVC: 2312260946AS483021



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

Particulars	Notes	Page No:	2022-2023 Taka	2021-2022 Taka
Assets				
Non current assets			60,564,983,002.55	56,347,506,642.33
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
Other assets	6	12	34,328,434,157.27	31,555,504,566.27
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
Investments	7	12	434,016,388.67	669,231,611.18
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
Loan fund for employees	8	12	890,824,000.17	780,824,000.17
Current assets	9	13	3,616,812,134.88	2,849,120,870.14
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
Total assets			99,835,069,683.54	92,202,187,690.09
Equity and liabilities				
Equity and fund	10	17-18	83,162,976,399.45	75,598,603,064.32
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)
Non current liabilities	11	18-19	8,241,859,807.72	8,253,339,159.20
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
Current liabilities and provisions	12	19-22	8,430,233,476.37	8,350,245,466.57
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
Total equity and liabilities			99,835,069,683.54	92,202,187,690.09

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.

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



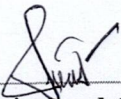
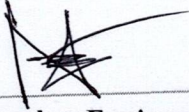
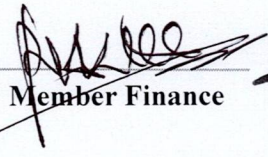
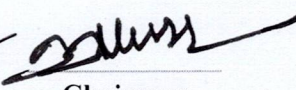
Shaiful Alam FCA,
Managing Partner
S.R. Islam & Co.
Chartered Accountants
Date 26 DEC 2023
Dhaka
DVC: 2312260946AS483021




Bangladesh Inland Water Transport Authority (BIWTA)
Statement of Income & Expenditure
For the year ended 30 June 2023

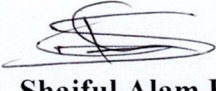
Particulars	Note	Page No:	2022-2023 Taka	2021-2022 Taka
Operating income	13	22	2,939,700,393.23	2,648,840,891.21
Less: Operating expenditure	14	22-25	7,011,356,939.80	6,806,435,834.28
Operating deficit			(4,071,656,546.57)	(4,157,594,943.07)
Other charges	15	25	2,447,858,555.19	1,350,235,092.68
Net operating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

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


Member Planning and Operation

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Signed in terms of our separate report of even date.


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

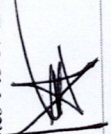
Amount in Taka

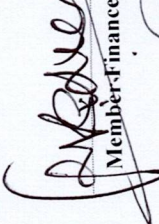
Particulars	Government grant (development)	Foreign grant	Naval prize fund	Building fund	Deficit (retained earnings)	Government grant (capital and work plan)	Grant from Environment Ministry	Total
Balance as on 1 July 2021	76,453,499,662	1,379,590,020	11,241,671	12,662,480	(15,825,713,080)	4,453,432,062	210,674,920	66,695,387,735
Addition during the year	10,354,077,641					629,465,103		10,983,542,744
Adjustment during the year	(91,971,963)							(91,971,963)
Excess of expenditure over income					(695,355,451)			(695,355,451)
Payment to Pension fund					(1,293,000,000)			(1,293,000,000)
Total as on 30.06.2022	86,715,605,339	1,379,590,020	11,241,671	12,662,480	(17,814,068,531)	5,082,897,165	210,674,920	75,598,603,064

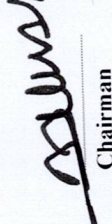
Balance as on 1 July 2022	86,715,605,339	1,379,590,020	11,241,671	12,662,480	(17,814,068,531)	5,082,897,165	210,674,920	75,598,603,064
Addition during the year	8,944,937,245					260,500,000		9,205,437,245
Refund during the year	(193,613,306)					(6,000,000)		(199,613,306)
Receivable from ICT Pangaon					36,919,646			36,919,646
Excess of expenditure over income					(1,228,370,250)			(1,228,370,250)
Payment to Pension fund					(250,000,000)			(250,000,000)
Total as on 30.06.2023	95,466,929,279	1,379,590,020	11,241,671	12,662,480	(19,255,519,135)	5,337,397,165	210,674,920	83,162,976,399

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



Member Planning and Operation


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Chairman

Signed in terms of our separate report of even date.


Dipok Kumar Roy FCA,
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Date: 26.12.2023
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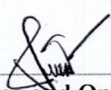
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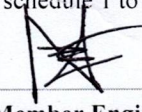


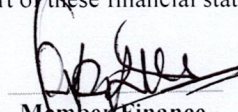
Bangladesh Inland Water Transport Authority (BIWTA)
Statement of Cash Flows
For the year ended 30 June 2023

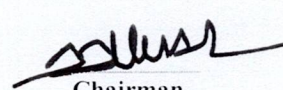
Particulars	Note	Page No:	2022-2023 Taka	2021-2022 Taka
A Cash flows from operating activities			664,987,188	(891,712,697)
Excess of expenditure over income (loss)		5	(1,228,370,250)	(695,355,451)
Accumulated Deficit (Convert from General Fund)			(250,000,000)	(1,293,000,000)
Accumulated Deficit (Receivable from ICT Pangaon)			36,919,646	-
Add: non cash expenditure depreciation charges		29	2,253,442,991	1,155,819,528
Changes in working capital			(147,005,198)	(59,176,774)
(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 Cash flows from investing activities			(9,118,633,719)	(9,955,225,248)
(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)
C Cash flows from financing activities			9,188,760,152	11,090,666,814
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
D Net cash flows during the year (A+B+C)			735,113,622	243,728,869
E Cash and cash equivalents at beginning of year			1,270,771,578.66	1,027,042,710
F Cash and cash equivalents at end of year (D+E)			2,005,885,200.26	1,270,771,578.66

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
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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

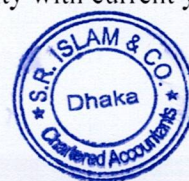
The financial statements have been approved by the Chairman and the Board on , 2023.

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).

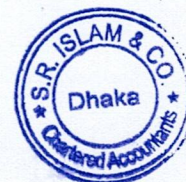
3.2 Property, plant and equipment

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 government service .The pension benefit calculated as per pension gazette vide SRO No - 261-Act/2014 named "বাংলাদেশ অভ্যন্তরীণ নৌ-পরিবহন কর্তৃপক্ষ কর্মচারী (অবসর ভাতা ও অবসরজনিত সুবিধাদি) বিধিমালা-২০১৪" published in November 12,2014.

3.14 Statement of cash flows

Statement of cash flows has been prepared using indirect method.



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	52,892,002,569.35	30,657,621,559.74
Balance as on 1.7.2022	52,892,002,569.35	30,657,621,559.74
B. Addition during the year	492,525,002.56	22,296,810,176.21
Addition During the year	492,525,002.56	22,296,810,176.21
C. Less: Disposal/adjustment during the year		
Diposal During the year	-	(62,429,166.60)
	-	(62,429,166.60)
D. Cost at close of the year (A+B-C)	53,384,527,571.91	52,892,002,569.35
Closing Balance During the year	53,384,527,571.91	52,892,002,569.35
E. Less: accumulated depreciation up to 30.6.2023	14,261,888,075.69	12,008,445,085.17
Accumulated depreciation During the year	14,261,888,075.69	12,008,445,085.17
F. Written down value as at 30 June 2023	39,122,639,496.22	40,883,557,484.18

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 Progrss

21,399,023,318.33	15,420,628,970.15
21,399,023,318.33	15,420,628,970.15

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
34,328,434,157.27	31,555,504,566.27

6.1 Development dredging & Others

Balance as on 1.7.2022

Addition during the year

29,827,817,362.94	24,747,993,995.72
2,772,929,591.00	5,079,823,367.22
32,600,746,953.94	29,827,817,362.94

Add: Intangible Assets

1,310,553,000.95	-
------------------	---

Development Dredging 3rd project

Balance as on 30.06.2023

33,911,299,954.89	29,827,817,362.94
417,134,202.38	417,134,202.38
34,328,434,157.27	30,244,951,565.32

6.2 Intangible assets

Other than 3rd project

3rd project

1,252,252,455.35	1,252,252,455.35
58,300,545.60	58,300,545.60
1,310,553,000.95	1,310,553,000.95

Less: Transfer to Development Dredging

1,310,553,000.95	1,310,553,000.95
-	1,310,553,000.95

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 instend of other assets.

7.0 Investments

Loan against employees PF

Fixed Deposit Receipt (FDR) Schedule.- 3

179,508,844.18	179,508,844.18
254,507,544.49	489,722,767.00
434,016,388.67	669,231,611.18

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

780,824,000.17	690,824,000.17
110,000,000.00	90,000,000.00
890,824,000.17	780,824,000.17



Particulars	2022-2023	2021-2022
	Taka	Taka
9.0 Current assets		
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
	3,616,812,134.88	2,849,120,870.14
9.1 Stores and spares		
Balance as on 1.7.2022	892,207,207.59	892,207,207.59
Addition during the year	117,060,629.00	-
	1,009,267,836.59	-
Issue During the year	194,413,302.20	-
Balance as on 30.6.2023	814,854,534.39	892,207,207.59
9.2 Accounts receivable		
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
	261,553,407.01	264,136,488.75
Less: realization during the year	160,175,994.61	163,030,678.05
Balance as on 30.6.2023	101,377,412.40	101,105,810.70
The break down of the accounts receivable have been shown in Schedule 4.		
9.3 Receivable From ICT Pangaon		
From Accumulated Deficit upto 2022	36,919,646.00	-
Add: Addition During the year	2,499,217.54	-
Balance as on 30.6.2023	39,418,863.54	-
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".		
9.4 Cash in Transit		
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
Conservancy	-	390,023.00
Nagarbari Port Income	30,804,970.00	-
Sunamgonj Port Income	63,675,457.00	-
	338,057,345.09	326,037,990.70
9.5 Current account with inter offices		
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
	279,787,703.03	223,317,323.12



Particulars	2022-2023	2021-2022
	Taka	Taka
9.6 Advance, deposit and prepayment		
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	-
	37,431,076.18	35,680,959.37
9.6.1 Loan to staff		
Computer loan (Note 9.6.1.1)	1,190,741.00	1,282,741.00
	1,190,741.00	1,282,741.00
9.6.1.1 Computer loan		
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
	1,627,325.00	1,880,741.00
Less: realization/adjustment during the year	436,584.00	598,000.00
Balance as on 30.6.2023	1,190,741.00	1,282,741.00
9.6.2 Security deposit		
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	-
	1,296,575.00	1,421,575.00
9.6.3 Prepaid expenses		
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	-	-
	22,326,252.16	22,326,252.16
Less: realization/adjustment during the year	-	-
Balance as on 30.6.2023	22,326,252.16	22,326,252.16
9.6.4 Miscellaneous advance		
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 sump 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
	11,836,757.51	10,650,391.21



Particulars	2022-2023	2021-2022
	Taka	Taka
9.6.4.1 Work and TA advance		
This is made up as follows:		
Balance as on 1.7.2022	8,111,348.16	10,558,068.65
Add: Addition during the year	823,705,349.05	693,755,894.46
	831,816,697.21	704,313,963.11
Less: realization/adjustment during the year	824,312,213.75	696,202,614.95
Balance as on 30.6.2023	7,504,483.46	8,111,348.16
9.6.4.2 Pay advance		
This is made up as follows:		
Balance as on 1.7.2022	278,072.03	278,072.03
Add: Addition during the year	1,802,412.00	-
	2,080,484.03	278,072.03
Less: Realization/adjustment during the year	-	-
Balance as on 30.6.2023	2,080,484.03	278,072.03
9.6.4.3 Lump sump advance		
This is made up as follows:		
Balance as on 1.7.2022	466,156.00	466,156.00
Less: realization/adjustment during the year	1,000.00	-
Balance as on 30.6.2023	465,156.00	466,156.00
9.6.4.4 Other advance		
This is made up as follows:		
Balance as on 1.7.2022	1,794,815.02	1,814,717.02
Add: addition during the year	-	-
	1,794,815.02	1,814,717.02
Less: realization/adjustment during the year	8,181.00	19,902.00
Balance as on 30.6.2023	1,786,634.02	1,794,815.02
9.6.5 Advance Income Tax		
This is made up as follows:		
Balance as on 1.7.2022	-	-
Add: addition during the year	780,750.51	-
	780,750.51	-
Less: realization/adjustment during the year	-	-
Balance as on 30.6.2023	780,750.51	-
9.7 Cash and cash equivalent		
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
	2,005,885,200.25	1,270,771,578.66
9.7.1 Sanchaya patra	2,500.00	2,500.00
9.7.2 Cash at bank		
Revenue Account:		
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- Arafah Islami Bank Ltd. Head Office std 0164	229,499,684.00	-
Community Bank Ltd. Corporate Branch std 763	20,000,000.40	-
Total	974,164,819.35	220,140,776.07



Particulars	2022-2023	2021-2022
	Taka	Taka
Project Bank Account:		
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 No778	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
Modhumoti 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 kallon 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	-
Total	1,031,656,683.35	1,050,567,105.04
Grand Total	2,005,821,502.70	1,270,707,881.11



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)
	83,162,976,399.45	75,598,603,064.32

10.1 Government grant- development

This is made up as follows:

Balance as on 1.7.2022

Add: grant received during the year

Less: refund during the year

Balance as on 30.6.2023

86,715,605,339.38	76,453,499,661.83
8,944,937,245.00	10,354,077,640.55
95,660,542,584.38	86,807,577,302.38
193,613,305.82	91,971,963.00
95,466,929,278.56	86,715,605,339.38

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

Add: Addition During the year (Schedule - 6)

Less: Refund during the year

Balance as on 30.6.2023

5,082,897,165.44	4,453,432,062.44
260,500,000.00	629,465,103.00
5,343,397,165.44	5,082,897,165.44
6,000,000.00	
5,337,397,165.44	5,082,897,165.44

10.3 Foreign grant

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

10.4 Grant from Environment Ministry

This is made up as follows:

Balance as on 1.7.2022

Add: Addition during the year

Less: adjustment during the year (schedule 6.1)

Balance as on 30.6.2023

210,674,920	210,674,920
-	-
210,674,920	210,674,920
-	-
210,674,920.00	210,674,920.00



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

1,540,810,000.00

1,540,810,000.00

This loan has been granted by Chittagong Port Authority(CPA) to Bangladesh Inland Water Transport Authority (BIWTA) vide deed no. 2529 dated 16.04.2013 to construct Pangaon Inland Container Terminal. Loan had been disbursed on 02.08.2007 but formal agreement between CPA and BIWTA had been made on 16.04.2013. According to this agreement net profit of Pangaon ICT will be allocated among CPA & BIWTA in equal proportion 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

11,480,439.79

6,799,971.79

-

58,500,000.00

11,480,439.79

65,299,971.79

11,479,351.79

53,819,532.00

1,088.00

11,480,439.79

12 Current liabilities and provisions

Liabilities for expenses (Note 12.1)

Liabilities for other finance (Note 12.2)

Provision for interest on long term loan (Note 12.3)

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

8,430,233,476.37

8,350,245,466.57

12.1 Liabilities for expenses

Liabilities for development expenses (Note 12.1.1)

Self hull insurance (Note 12.1.2)

Provision for revenue expenditure (Note 12.1.3)

Provision for bad debts(Notes 12.1.4)

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

220,995,577.98

311,955,970.77

11,177,745.65

11,177,745.65

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

Addition during the year

Balance as on 30.6.2023

143,619,716.94

135,276,806.44

8,584,109.00

8,342,910.50

152,203,825.94

143,619,716.94

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

157,724,310.69

305,849,177.89

104,263,019.30

152,843,384.70

53,461,291.39

153,005,793.19



Particulars	2022-2023	2021-2022
	Taka	Taka
Breakup of the above balance is as follows:		
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
	53,461,291.39	153,005,793.19

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
-	-
4,152,715.00	4,152,715.00
-	-
4,152,715.00	4,152,715.00

12.2 Liabilities for other finance

Accounts payable (Note 12.2.1)

Sundry deposits (Note 12.2.2)

Other advance against lease (Note 12.2.3)

Deferred income (Note 12.2.4)

307,381,718.90	316,000,703.03
1,268,700,556.33	1,286,527,771.33
88,055,769.64	88,984,487.64
101,863,690.00	97,955,935.00
1,766,001,734.87	1,789,468,897.00

12.2.1 Accounts payable

Contractors income tax

Benevolend fund

Undisbursement salary & wages

Employees union subscription

Deposit account of R& H

Bangladesh-India protocol Maint. Charge

Value Added Tax(VAT)

Lease Hold Property Petroleum Corp. (Adv.)

Advance against Land Sale (DG.Spipp)

Advance Against Vessels Rent

Advance against Hydrography Survey

Bangladesh India protocol (7 years)

Received from World Bank

Dividend from Bank (Project)

House Building Loan

Service Charges

Liabilities for Auction Goods (Unsettled)

Accounts Payable- Lessee Nagarbari Port

Accounts Payable- Navigation Fund

Land Purchase Loan / HBL

House Building Repair Loan

Motor cycle Loan

Revenue stamp

-	6,395,947.49
390,691.40	390,691.40
3,839,262.81	3,839,262.81
43,561.10	42,901.10
1,148,934.97	1,148,934.97
36,785,219.37	49,464,121.37
105,165.47	13,406.51
2,459,201.00	2,459,201.00
2,000,000.00	2,000,000.00
250,000.00	-
59,321,068.90	57,253,155.71
505,474.07	505,474.07
3,502,861.78	3,502,861.78
46,562,071.91	39,686,984.70
2,400,000.00	-
1,400.00	1,400.00
137,805,027.00	137,805,027.00
45,000.00	-
348,112.00	-
8,502,825.35	9,967,206.35
1,344,109.63	1,496,742.63
13,372.14	26,274.14
8,360.00	1,110.00
307,381,718.90	316,000,703.03



Particulars	2022-2023	2021-2022
	Taka	Taka
12.2.2 Sundry deposits		
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
	1,268,700,556.33	1,286,527,771.33
12.2.2.1 Security deposits		
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
	1,935,346,590.14	1,816,398,444.14
Less: Recovery/adjustment during the year	669,608,667.00	532,833,306.00
Balance as on 30.6.2023	1,265,737,923.14	1,283,565,138.14
12.2.2.2 Earnest money		
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	-	-
	2,962,633.19	2,962,633.19
Less: recovery/adjustment during the year	-	-
Balance as on 30.6.2023	2,962,633.19	2,962,633.19
12.2.3 Advance against others		
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
	89,080,136.64	89,271,487.64
Less: recovery/adjustment during the year	1,024,367.00	287,000.00
Balance as on 30.6.2023	88,055,769.64	88,984,487.64
12.2.4 Deferred income		
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
	101,863,690.00	97,955,935.00
12.3 Provision for interest on long term loan		
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
	6,443,236,163.52	6,248,820,598.80
12.3.1 Provision for interest on government loan		
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	2,603,300,877.83	2,532,872,972.50
This represents the balance of provision for interest on GoB loan provided @ 5% P.		
12.3.2 Provision for interest on foreign loan		
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
	3,884,935,285.69	3,760,947,626.30
Less: payment during the year	45,000,000.00	45,000,000.00
Balance as on 30.6.2023	3,839,935,285.69	3,715,947,626.30
This represents the balance of provision for interest on foreign loan provided @ 6%		



Particulars	2022-2023	2021-2022
	Taka	Taka
13 Operating income		
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	-
	2,939,700,393.23	2,648,840,891.21
13.1 Port Income		
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	-
	2,167,483,985.64	1,972,074,791.54
13.2 C & P Income		
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
	330,417,810.00	357,327,144.84
13.3 Marine Safety Income		
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	-
Transshipment Charge	9,581.00	-
Berthing Charge	13,474,389.98	-
Total	23,850,570.69	-
14 Operating expenditure		
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
	7,011,356,939.80	6,806,435,834.28



Particulars	2022-2023	2021-2022
	Taka	Taka
14.1 Salaries, wages and other benefits		
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
Refressment 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
14.1.1 Festival allowance		
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
14.1.2 Bangla new year allowance		
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
14.2 Supply materials		
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
14.2.1 Consumable materials		
Consummable materials for vessels	3,526,618.00	2,430,800.00
Consummable 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 materilas	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
14.3 Rent, rates and taxes		
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
14.3.1 Registration fee		
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
14.4 Office contingencies		
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(Notes 14.4.1)	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
	300,873,273.21	312,761,120.18
14.4.1 Ceremonies /Festivals		
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
	5,113,507.00	34,057,776.00
14.5 Fuel, oil and lubricants		
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
	1,021,550,796.19	999,795,999.14
14.6 Repairs and maintenance		
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
	1,154,843,534.40	1,070,964,931.00
14.7 Maintenance of dredging		
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
	1,897,159,925.00	1,871,552,259.09



Particulars	2022-2023	2021-2022
	Taka	Taka
14.8 Other expenses		
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
	<u>64,323,447.00</u>	<u>64,406,220.83</u>
15 Other charges		
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
	<u>2,447,858,555.19</u>	<u>1,350,235,092.68</u>
15.1 Debt services expenses		
Interest on Govt. loan	70,427,905.33	70,427,905.33
Interest on foreign loan	123,987,659.33	123,987,659.33
	<u>194,415,564.66</u>	<u>194,415,564.66</u>
16 Non operating income		
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
	<u>248,256,851.71</u>	<u>249,339,687.65</u>
17 Revenue grant from GoB		
Revenue grant(schedule -06)	5,042,888,000.00	4,563,134,897
	<u>5,042,888,000.00</u>	<u>4,563,134,897.00</u>

18 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.

19 Capital expenditure commitment

There was neither any commitment for capital expenditure nor actual expenditure provision in the year ended 30 June 2023.

20 Claim not acknowledged as debt

There was no claim against the authority not acknowledged as debt as of 30 June 2023.

21 Unavailed credit facilities

There was no credit facility available to the authority under any contract other than credit available in the ordinary course of business and not availed as of 30 June 2023.

22 Subsequent events

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



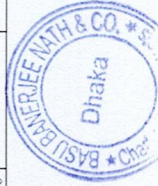
Bangladesh Inland Water Transport Authority (BIWTA)
Schedule of Property, Plant and Equipment
As on 30 June, 2023

Schedule-01

Sl. No.	Particular	COST				Rate of Dep.	DEPRECIATION				Total depreciation as on during the year 9+11=12	Balance as on 2023 9+10+11=13	Written down value as on 30-06-2023 7-13=14
		Balance as on 01-07-2022 2022	Addition during the year 4	Addition during the year- Project 5	Disposal 6		Total as on 30-06-2023 (3+4+5)=7	Rate of Dep. 8	Charged during the year (3-9)*8=11	Dep. On Addition 4*8/12=6=10			
1	2	3											
A)	Other than 3rd project :												
01	Land	997,175,273.61					997,175,273.61						997,175,273.61
02	Land Development	378,217,763.00					378,217,763.00						378,217,763.00
03	Road	575,793,350.90				0.10	575,793,350.90	0.10	21,418,322.49		383,028,448.50		192,764,902.40
04	Main Office Building	141,170,151.00				0.03	141,170,151.00	0.03	2,225,781.01		54,364,691.76		86,805,459.24
05	Office Building	2,136,947,569.27	79,051,260			0.05	2,215,998,829.27	0.05	98,209,660.42	1,976,281.50	100,185,941.92		1,943,058,526.42
06	Terminal Building	846,433,712.00				0.05	846,433,712.00	0.05	24,125,685.74		388,045,682.97		458,388,029.03
07	Cargo & Passenger Sheds	274,296,963.75	17,413,066			0.05	291,710,029.75	0.05	8,139,320.79	435,326.65	120,085,195.34		171,624,834.41
08	Residential Building	49,716,907.00				0.05	49,716,907.00	0.05	1,055,751.34		29,657,631.46		20,059,275.54
09	Workshop Building	11,982,300.00				0.05	11,982,300.00	0.05	61,108.32		10,821,241.87		1,161,058.13
10	Godown	14,903,654.00				0.05	14,903,654.00	0.05	323,423.78		8,758,602.16		6,145,051.84
11	Other Building	435,995,046.00				0.05	435,995,046.00	0.05	18,415,769.38		86,095,427.74		349,899,618.26
12	Jetties (Wooden)	317,403,541.25				0.10	317,403,541.25	0.10	9,115,032.14		235,368,251.98		82,035,289.27
13	R C C. Jetties	1,202,649,546.00				0.03	1,202,649,546.00	0.03	27,379,141.42		317,390,640.22		885,258,905.78
14	Guay Walls	16,580,968.00				0.10	16,580,968.00	0.10	336,658.89		13,551,038.01		3,029,929.99
15	Steel Gangway / Jetties	990,026,891.00	44,074,792			0.05	1,034,101,683.00	0.05	43,746,936.38	1,101,869.80	159,936,969.60		874,164,713.40
16	R C C Poles	6,553,473.00				0.10	6,553,473.00	0.10	28,311.83		6,298,666.55		254,806.45
17	W S. Plant & Machinery	46,204,024.00				0.10	46,204,024.00	0.10	64,709.21		45,621,641.11		582,382.89
18	Mobile Crane	867,423,140.00				0.10	867,423,140.00	0.10	56,225,432.00		361,394,252.00		506,028,888.00
19	Telephone Installation	9,485,090.00	291,235			0.10	9,776,325.00	0.10	329,782.45	14,561.75	6,532,509.69		3,244,715.31
20	Telephone (PABX)	5,959,155.00				0.10	5,959,155.00	0.10	214,520.38		4,028,471.56		1,930,683.44
21	Communication Equipments	28,122,825.00				0.10	28,122,825.00	0.10	181,020.67		26,493,638.97		1,629,186.03
22	Decca Chain Equipments -DGPS	52,790,208.00				0.05	52,790,208.00	0.05	1,402,182.16		26,148,746.89		26,641,461.11
23	Survey Equipments	94,598,451.00				0.10	94,598,451.00	0.10	1,680,928.08		79,470,098.29		15,128,352.71
24	Navigational Aid Equipments	900,484,897.00				0.10	900,484,897.00	0.10	59,055,793.53		368,982,755.25		531,502,141.75
25	Machinery & Equipments	170,161,801.00				0.10	170,161,801.00	0.10	10,567,357.45		75,055,583.96		95,106,217.04
26	Office Furnitures	173,842,065.00	5,161,690			0.10	179,003,755.00	0.10	11,176,174.90	258,084.50	73,514,476.41		105,489,179.59
27	Office Equipments	153,821,073.00	16,599,779			0.15	170,420,852.00	0.15	10,080,455.22	1,244,983.43	97,943,475.85		72,477,375.15
28	Transport Vehicles	354,349,382.00	1,925,910			0.10	356,275,292.00	0.10	16,175,061.72	96,295.50	208,870,122.05		147,405,169.95
29	Vessels & barges	2,538,902,246.00				0.05	2,538,902,246.00	0.05	82,482,510.09		971,734,554.30		1,567,167,691.70
30	Booya	541,773,619.00				0.10	541,773,619.00	0.10	22,614,187.41		338,245,932.35		203,527,686.65
31	Dredgers	25,690,273,007.75				0.05	25,690,273,007.75	0.05	1,178,253,024.33		3,303,465,545.42		22,386,807,462.33
32	Beacon	192,169,342.00				0.10	192,169,342.00	0.10	1,384,480.41		179,709,018.35		12,460,323.65
33	Pontoons & Flats	4,128,385,921.00	65,319,394			0.08	4,193,705,315.00	0.08	168,519,653.65	2,449,477.28	2,052,426,336.58		2,141,278,978.42
34	Overhead Tanks	3,728,877.00				0.05	3,728,877.00	0.05	23,384.22		3,284,576.86		444,300.14
35	Sinkers (R C C)	2,320,939.00				0.05	2,320,939.00	0.05	35,963.30		1,637,636.22		683,302.78
36	Bridle Chain	101,200.00				0.10	101,200.00	0.10	228.01		99,147.95		2,052.05
37	Voltage Stabiliser	725,000.00				0.10	725,000.00	0.10	7,139.59		660,743.67		64,256.33
38	S.L. Chain	7,069,317.00				0.10	7,069,317.00	0.10	16,799.30		6,918,123.26		151,193.74

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

39	Boundary Wall at Baghabari	26,314,258.00				26,314,258.00	0.10	16,404,976.83	-	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	16,364,809.53	-	113,037.85	113,037.85	16,477,847.38	1,017,340.62
41	Hydro Chats	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 (Vlaping)	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 Buiding (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	1,265,438.22	6,262,957.00	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 Ghat, Harina	170,465,183.00				170,465,183.00	0.10	120,729,356.91	-	4,973,582.61	4,973,582.61	125,702,939.52	44,762,243.48
50	Electrical Installation, Harina	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	Navigation 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 jeties(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	11,991,980.11	-	894,680.09	894,680.09	12,886,660.20	16,998,921.80
58	Axebeator (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	7,594,216.43
60	R&M of Buoya(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	11,064,012.58	-	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	166,485,268.96
63	Multibim	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	3,848,717.01	-	513,229.15	513,229.15	4,361,946.16	9,751,353.84
65	Driving Materials	4,581,000.00				4,581,000.00	0.10	2,983,704.07	-	159,729.59	159,729.59	3,143,433.66	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	436,884,009.90	-	32,983,843.41	32,983,843.41	469,867,853.31	296,854,590.69
68	R C C sheree	3,000,000.00				3,000,000.00	0.05	1,203,789.18	-	89,810.54	89,810.54	1,293,599.72	1,706,400.28
69	Termina Shed	2,910,989.00				2,910,989.00	0.10	1,895,989.90	-	101,499.91	101,499.91	1,997,489.81	913,499.19
70	Siel 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	145,395,948.34
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	-	1,185,299.32	1,185,299.32	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	21,736,404.75
78	Recreation centre	15,500,000.00				15,500,000.00	0.05	6,219,577.44	-	464,021.13	464,021.13	6,683,598.57	8,816,401.43
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	25,393,648.62
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



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82	Bank Protection (WIP)	36,778,760.00				36,778,760.00	0.10	21,738,312.31	-	1,504,044.77	1,504,044.77	23,242,357.08	13,536,402.92
83	Spare parts-Dredger	432,471,559.97	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	273,941,473.37	341,483,356.16
84	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	56,128,813.26	55,180,076.14
85	High Power Solar Lantern	17,418,076.00				17,418,076.00	0.10	16,074,194.93	-	134,388.11	134,388.11	16,208,583.03	1,209,492.97
86	Mechanised Marking Boat	11,214,210.00				11,214,210.00	0.10	10,300,904.62	-	91,330.54	91,330.54	10,392,233.15	821,974.85
87	Tug Boat	569,950,222.00				569,950,222.00	0.05	100,467,323.63	-	23,474,144.92	23,474,144.92	123,941,468.55	446,008,753.45
88	Laboratory Equipments (DPTC)	30,983,045.00				30,983,045.00	0.10	27,931,925.39	-	305,111.96	305,111.96	28,237,037.35	2,746,007.65
89	Demonstration Boat	19,989,651.00				19,989,651.00	0.05	13,522,325.35	-	323,366.28	323,366.28	13,845,691.64	6,143,959.36
90	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	149,324,399.38	14,521,566.62
91	Hydrographic Equipments	42,486,333.46				42,486,333.46	0.10	9,187,615.10	-	3,329,871.84	3,329,871.84	12,517,486.94	29,968,846.52
	Grand Total	52,892,002,569	492,525,003	-	-	53,384,527,571.91		12,008,445,085.17	29,794,031.23	2,223,648,959.29	2,253,442,990.53	14,261,888,075.69	39,122,639,496.22
	As on 30 June 2022	30,657,621,560	431,325,970	21,865,484,206	62,429,167	52,892,002,569		10,852,625,557	20,198,034	1,135,621,494	1,155,819,528	12,008,445,085	40,883,557,484



Bangladesh Inland Water Transport Authority

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

Statement of Work in Progress (Development Project)

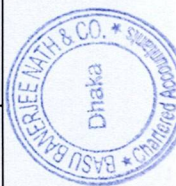
Financial Year : 2022-2023

Schedule-02

S.L.No.	Name of the Project	Balance (W.I.P) as on 30.06.2022 (01.07.2022)	Project Cost 2022- 2023	Transfer to Development Dredging	Transfer to Fixed Asset			Balance (W.I.P) as on 30.06.2022		
					From Previous Year W.I.P	From Current Year Project Cost	Total	From Previous Year W.I.P	From Curent Year Project Cost	Total
1	2	3	4	5	6	7	8=6+7	9	10	11=9+10
1	Establishment of river port with allied facilities an Nagarbari (1st Revised)	1,993,206,460.06	848,363,065.00				-	1,993,206,460.06	848,363,065.00	2,841,569,525.06
2	Construction & Instalation of dimaraction pillar, walkway, Bank Protection, Jetty with allied work on Evicted foreshore land of the river Buriganga, Turag, Balu & Sitalakhya (2nd Phase)	2,828,011,818.00	2,443,030,834.00				-	2,828,011,818.00	2,443,030,834.00	5,271,042,652.00
3	Improvement and Restoration of Navigability for old Brahmaputra, Dharala, Tulai & Punarbhara River	13,550,000.00	2,537,617,016.00	2,537,617,016.00			-	13,550,000.00	-	13,550,000.00
4	Procurement of 35 Dredgers with Ancillary Equipment and Accessories	3,024,477,347.58	2,190,730,767.48				-	3,024,477,347.58	2,190,730,767.48	5,215,208,115.06
5	Establishment of Dhaka-Laksmipur Navigational route on Meghna (lower) River	-	235,312,575.00	235,312,575.00			-	-	-	-
6	Mordanization of River Port including Allied facilities Paturia and Daulatdia	132,433,259.00	115,255,510.00				-	132,433,259.00	115,255,510.00	247,688,769.00
7	Construction of walkway and others allied work on Evicted to the North bank of Dakatia River Shekhatia Bridge to Shuchipara Bridge to Shuchipara Bridge at Sharasti Upazila in Chandpur District	253,306,790.41	145,557,303.00				-	253,306,790.41	145,557,303.00	398,864,093.41
8	Establishment of river port at Chilmari (Ramna, Jorgachh, Rajibpur, Rowmari, Nayarhat)	4,847,455.00	19,789,816.00				-	4,847,455.00	19,789,816.00	24,637,271.00
9	Determination of Standard High Water Level (SHWL), Standard Low Water Level (SLWL) and Re-Classification of Inland Waterways in Bangladesh	33,995,991.00	93,227,700.00				-	33,995,991.00	93,227,700.00	127,223,691.00
10	Establishment of Inland Container River Port at Ashugonj	6,782,489,143.10	86,104,519.70				-	6,782,489,143.10	86,104,519.70	6,868,593,662.80
11	Establishment of Inland Container & Bulk Terminal at Khanpur, Narayanganj	-	31,918,433.00				-	-	31,918,433.00	31,918,433.00



12	Improvement and Restoration of Navigability for Portion of Ghuratora river, Bolai-Sreeganj river under the Upazila of Mithemoin and Dhanu river, Namakura River under the Upazila of Itna and of Dholesshari river under the upazila of Ostagram	-	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 barrisal division	36,297,883.00								-	36,297,883.00	-	36,297,883.00
14	Feasibility Study for construction of walkway, Eco-park and other allied infrastructure on the foreshore land of the river Buriganga, Turag, Balu & Sitalakhyia (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 Gialachipa, Mongla, Meghna, Sunamganj, Sirajgong-Jagannathgong, Ghorashal, Kanchpur, 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, Faridpur, 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
	Total	15,420,628,970.15	8,751,323,939.18	2,772,929,591.00	-	-	-	-	-	-	15,420,628,970.15	5,978,394,348.18	21,399,023,318.33



Bangladesh Inland Water Transport Authority (BIWTA)

Schedule of FDR

Financial Year : 2022-2023

Schedule 3
Amount in Taka

A FDR with government bank

Sl. No.	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount tk	Period (Month)	Interest rate (%)
1	0604035000747/472448, 35/747	6/21/2022	Rupali Bank Limited	Fakirapul Bazar Branch	6/21/2024	50,000,000	12	7.50%
	Total :					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%
	Total :					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	0014TDC122000417	6/21/2022	Commnity Bank Limited	Gulshan Corporate Branch	21-06-24	10,000,000.00	12	8.50%
	Sub total					30,000,000.00		



D FDR with ICT Pangaon (One year)

SI No	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)	Interest rate (%)
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%
	Sub total					155,082,689		

E 11 Numbers Completed Projects Closed and all Funds Deposited.

SI No	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)	Interest rate (%)
1	0107053/029-206-00002362	9/14/2020	Union Bank Limited	Banani Branch	14.09.2023	15,000,000.00	12	8.00%
	Sub total					15,000,000.00		
	Total FDR		A+B+C+D+E			254,507,544.49		



Bangladesh Inland Water Transport Authority (BIWTA)

Schedule of Accounts Receivable as on 30 June 2023

Schedule 4
Amount in Taka

SI No	Particulars	Balance as on 01.07.2022	Addition during the year	Realised /Adjustment during the year	Balance as on 30.06.2023
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
	Sub total	100,625,811	160,447,596	160,175,995	100,897,412
9	Navana Motor	480,000	-	-	480,000
	Total	101,105,811	160,447,596	160,175,995	101,377,412



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	Realised /Adjustment during the year	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
	Sub total	99,622,909	158,727,840	157,724,938	100,625,811
9	Navana Motor	480,000	-	-	480,000
10	Sundry receivable (Nou Kallan Tahabil)	5,305,740		5,305,740	-
	Total	105,408,649	158,727,840	163,030,678	101,105,811



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	Old Bramhaputra	8/17/2022	628,087,000
2	18.00.0000.039.02.004.22.238 2nd instalment	Old Bramhaputra	10/18/2022	628,087,000
3	18.00.0000.039.02.004.22.25 3rd instalment	Old Bramhaputra	2/12/2023	618,163,000
4	18.00.0000.039.02.004.22.124 4th instalment	Old Bramhaputra	5/21/2023	663,994,000
5	18.00.0000.039.02.006.22.198 1st instalment	Buriganga	8/23/2022	318,700,000
6	18.00.0000.039.02.006.22.278 2nd instalment	Buriganga	12/4/2022	318,700,000
7	18.00.0000.039.02.006.22.27 3rd instalment	Buriganga	2/19/2023	316,380,000
8	18.00.0000.039.02.006.22.90 4th instalment	Buriganga	4/17/2023	1,491,670,000
9	18.00.0000.039.02.005.22.190 1st instalment	Ashuganj	8/17/2022	3,750,000
10	18.00.0000.039.02.005.22.280 2nd instalment	Ashuganj	12/4/2022	3,750,000
11	18.00.0000.039.02.005.22.108 3rd & 4th instalment	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	Chilmari	8/25/2022	71,800,000
15	18.00.0000.039.02.008.22.286 2nd instalment	Chilmari	12/15/2022	14,800,000
16	18.00.0000.039.02.011.22.221 1st instalment	Nagarbari	8/28/2022	187,400,000
17	18.00.0000.039.02.011.22.274 2nd instalment	Nagarbari	11/27/2022	187,400,000
18	18.00.0000.039.02.011.22.62 3rd instalment	Nagarbari	3/27/2023	186,300,000
19	18.00.0000.039.02.011.22.156 4th instalment	Nagarbari	6/18/2023	287,565,000
20	18.00.0000.0399.02.016.22.227 1st instalment	Dhaka, Laxmipur	9/26/2022	46,283,000
21	18.00.0000.0399.02.016.22.273 2nd instalment	Dhaka, Laxmipur	11/27/2022	45,910,000
22	18.00.0000.0399.02.016.22.59 3rd instalment	Dhaka, Laxmipur	3/23/2023	44,877,000
23	18.00.0000.0399.02.016.22.155 4th instalment	Dhaka, Laxmipur	6/18/2023	107,493,000
24	18.00.0000.039.02.015.22.228 1st instalment	Paturia, Daulatdia	9/27/2022	206,200,000
25	18.00.0000.039.02.009.22.236 1st instalment	35 dredger	10/16/2022	600,300,000
26	18.00.0000.039.02.009.22.283 2nd instalment	35dredger	12/7/2022	550,000,000
27	18.00.0000.039.02.009.22.56 3rd instalment	35dredger	3/19/2023	500,000,000
28	18.00.0000.039.02.009.22.128 4th instalment	35dredger	5/24/2023	560,535,000
29	18.00.0000.039.02.014.22.223 1st instalment	Chandpur	9/21/2022	32,000,000
30	18.00.0000.039.02.014.22.284 2nd instalment	Chandpur	12/11/2022	32,000,000
31	18.00.0000.039.02.014.22.78 3rd instalment	Chandpur	3/29/2023	32,000,000
32	18.00.0000.039.02.014.22.152 4th instalment	Chandpur	6/14/2023	49,570,000
33	18.00.0000.039.02.013.22.224 1st instalment	Narayanganj	9/21/2022	4,200,000
34	18.00.0000.039.02.013.22.91 2nd & 3rd instalment	Narayanganj	4/17/2023	20,150,000
35	18.00.0000.039.02.013.22.153 4th instalment	Narayanganj	6/15/2023	10,075,000
36	18.00.0000.039.02.012.22.216 1st instalment	Bangladesh	9/4/2022	17,600,000
37	18.00.0000.039.02.012.22.271 2nd instalment	Bangladesh	11/21/2022	17,700,000
38	18.00.0000.039.02.012.22.28 3rd instalment	Bangladesh	2/19/2023	17,600,000
39	18.00.0000.039.02.012.22.130 4th instalment	Bangladesh	5/29/2023	40,600,000
40	18.00.0000.039.02.002.23.154 1st to 4th instalment	Mithamine	6/18/2023	4,675,000
Sub total				8,944,937,245.00

Less: Refund

SI No	Challan No		Date	Amount (Tk)
1	7038341	Old Bramhaputra	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
Sub total				193,613,306
Total				8,751,323,939
Balance as on 1.7.2022				86,715,605,339
Balance 30-6-2023				95,466,929,278.56



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
	Sub total		5,303,388,000
	Less:Refund		-
	Less:Transferred to Capital Grant		260,500,000
	Total		5,042,888,000

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
	Sub total		5,211,750,000
	Less:Refund		19,150,000
	Less:Transferred to Capital Grant		629,465,103
	Total		4,563,134,897

