

# PRIVATE AND CONFIDENTIAL

## AUDITOR'S REPORT & FINANCIAL STATEMENTS

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

**For the year ended 30<sup>th</sup> June, 2022.**

**Jointly SUBMITTED By**

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

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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, 2022, 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, excepts for the effects of the matter described in the basis for qualified opinion section of our report, 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, 2022 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.

**Emphasis of Matter:**

We draw attention to the following note of the financial statements:

- In note no. 9.1 Stores & Spares of Taka 892,207,208 should be counted periodically at least once in a year on 30 June. The inventory shown in accounts was less significantly than its value in the physical inventory report in the last year as reported by the inventory department. Our opinion in this regards has not been modified.

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

Trustee Board 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 fraud or error.

In preparing the financial statement, trustee board 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 Company 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 Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.



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**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Statement of Financial Position**  
**As at 30 June 2022**

Particulars	Notes	Page No:	2021-2022 Taka	2020-2021 Taka
<b>Assets</b>				
<b>Non current assets</b>			<b>56,347,506,642.33</b>	<b>51,952,147,056.41</b>
Property, plant and equipment	4	12	40,883,557,484.18	19,804,996,002.60
Capital Work in process	5	12	15,420,628,970.15	32,103,830,865.81
Assets transferred to BIWTC			43,320,188.00	43,320,188.00
<b>Other assets</b>	6	12	<b>31,555,504,566.27</b>	<b>26,475,681,199.05</b>
Development dredging	6.1	12	30,244,951,565.32	25,165,128,198.10
Intangible assets	6.2	12	1,310,553,000.95	1,310,553,000.95
<b>Investments</b>	7	12	<b>669,231,611.18</b>	<b>1,435,008,844.18</b>
Loan against BIWTA employees' PF	3-B	12	179,508,844.18	179,508,844.18
FDR against general fund		12	489,722,767.00	1,255,500,000.00
<b>Loan fund for employees</b>	8	12	<b>780,824,000.17</b>	<b>690,824,000.17</b>
<b>Current assets</b>	9	13	<b>2,849,120,870.46</b>	<b>2,313,470,785.50</b>
Stores and spares	9.1	13	892,207,207.99	784,268,074.99
Accounts receivable	9.2	13	101,105,810.70	105,408,648.81
Cash in transit	9.3	13	326,037,990.74	157,856,120.68
Current account with inter offices	9.4	13	223,317,323.12	201,615,253.38
Advances, deposit and prepayments	9.5	14-15	35,680,959.25	37,279,977.72
Cash and cash equivalents	9.6	15-16	1,270,771,578.66	1,027,042,709.92
<b>Total assets</b>			<b>92,202,187,690.41</b>	<b>82,867,131,885.31</b>
<b>Equity and liabilities</b>				
<b>Equity and fund</b>	10	17-18	<b>75,598,603,064.32</b>	<b>66,695,387,734.87</b>
Government grant- development	10.1	17	86,715,605,339.38	76,453,499,661.83
Government grant- capital and work plan	10.2	17	5,082,897,165.44	4,453,432,062.44
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	(17,814,068,530.71)	(15,825,713,079.61)
<b>Non current liabilities</b>	11	18-19	<b>8,253,339,159.51</b>	<b>8,248,658,691.20</b>
Government loan	11.1	18	436,058,106.54	436,058,106.54
Foreign loan	11.2	18	2,084,814,113.18	2,084,814,112.87
Debt servicing liability on restructured loan	11.3	18	1,711,000,000.00	1,711,000,000.00
Loan for ICT (CPA)	11.4	19	1,540,810,000.00	1,540,810,000.00
Loan from Exim Bank Ltd, Korea	11	18	2,469,176,500.00	2,469,176,500.00
Padma bridge Authority	11.5	19	11,480,439.79	6,799,971.79
<b>Current liabilities and provisions</b>	12	19-22	<b>8,350,245,466.58</b>	<b>7,923,085,459.24</b>
Liabilities for expenses	12.1	19	307,803,255.78	362,643,582.98
Liabilities for other finance	12.2	19-21	1,789,468,897.00	1,501,884,127.12
Provision for interest on long term loan	12.3	21	6,248,820,598.54	6,054,405,033.88
Provision for bad debts	12.4	22	4,152,715.26	4,152,715.26
<b>Total equity and liabilities</b>			<b>92,202,187,690.41</b>	<b>82,867,131,885.31</b>

The annexed notes 1 to 22 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  
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**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Statement of Income & Expenditure**  
**For the year ended 30 June 2022**

particulars	Note	Page No:	2021-2022 Taka	2020-2021 Taka
Operating income	13	22	<b>2,648,840,891.21</b>	<b>2,291,080,203.55</b>
Less: Operating expenditure	14	22-25	6,806,435,834.28	6,193,563,156.15
Operating deficit			<b>(4,157,594,943.07)</b>	<b>(3,902,482,952.60)</b>
Other charges	15	25	<b>1,350,235,092.68</b>	<b>1,232,542,376.57</b>
Net operating deficit			(5,507,830,035.75)	(5,135,025,329.17)
Non operating income	16	25	<b>249,339,687.65</b>	<b>487,071,635.84</b>
Net deficit			(5,258,490,348.10)	(4,647,953,693.33)
Revenue grant from Government	17	25	4,563,134,897.00	4,484,659,824.56
<b>Excess of expenditure over income</b>			<b>(695,355,451.10)</b>	<b>(163,293,868.77)</b>

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Bangladesh Inland Water Transport Authority (BIWTA)  
Statement of Changes in Equity  
For the year ended 30 June 2022

Particulars	Government grant (development)	Foreign grant	Naval prize fund	Building fund	Deficit (retained earnings)	Government grant (capital and work plan)	Grant from Environment Ministry	Amount in Taka
								Total
Balance as on 1 July 2020	67,052,901,925	1,379,590,020	11,241,671	12,662,479	(12,662,419,210)	3,859,591,887	210,674,920	59,864,243,692
Addition during the year	9,694,739,758							10,288,579,933
Adjustment during the year	(294,142,021)							(294,142,021)
Excess of expenditure over income					(163,293,869)			(163,293,869)
Payment to Pension fund					(3,000,000,000)			(3,000,000,000)
<b>Total as on 30.06.2021</b>	<b>76,453,499,662</b>	<b>1,379,590,020</b>	<b>11,241,671</b>	<b>12,662,479</b>	<b>(15,825,713,079)</b>	<b>4,453,432,062</b>	<b>210,674,920</b>	<b>66,695,387,735</b>

Balance as on 1 July 2021	76,453,499,662	1,379,590,020	11,241,671	12,662,479	(15,825,713,079)	4,453,432,062	210,674,920	66,695,387,735
Addition during the year	10,354,077,641	0	0	-		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)
<b>Total as on 30.06.2022</b>	<b>86,715,605,339</b>	<b>1,379,590,020</b>	<b>11,241,671</b>	<b>12,662,479</b>	<b>(17,814,068,530)</b>	<b>5,082,897,165</b>	<b>210,674,920</b>	<b>75,598,603,065</b>

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**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Statement of Cash Flows**  
**For the year ended 30 June 2022**

Particulars	Note	Page	2021-2022 Taka	2020-2021 Taka
<b>A Cash flows from operating activities</b>			<b>(891,712,697)</b>	<b>(2,125,579,341)</b>
Excess of expenditure over income (loss)		5	(695,355,451)	(163,293,869)
Accumulated Deficit (Convert from General Fund)			(1,293,000,000)	(3,000,000,000)
Add: non cash expenditure depreciation charges		29	1,155,819,528	1,038,126,812
<b>Changes in working capital</b>			<b>(59,176,774)</b>	<b>(412,284)</b>
(Increase) / Decrease in stores and spares	9.1	15	(107,939,133)	(156,144,602)
(Increase) / Decrease in accounts receivable	9.2	15	4,302,838	(11,369,501)
(Increase) / Decrease in cash in transit	9.3	15	(168,181,870)	27,408,405
(Increase) / Decrease in current accounts with inter office	9.4	15	(21,702,070)	(94,917,248)
(Increase)/Decrease in advance, deposits and prepayments	9.5	16	1,599,018	(2,222,630)
Increase / (Decrease) in liabilities for expenses	12.1	20	(54,840,327)	(91,765,663)
Increase / (Decrease) in liabilities for other finance	12.2	21	287,584,770	328,598,955
<b>B Cash flows from investing activities</b>			<b>(9,955,225,248)</b>	<b>(8,178,636,369)</b>
(Acquisition)/disposal of property, plant and equipment	S-1	29	(22,234,381,010)	(5,658,094,721)
(Increase) / Decrease in capital work in progress	5	14	16,683,201,896	(1,319,031,374)
Increase in other assets	6	14	(5,079,823,367)	(2,791,167,214)
(Increase) / Decrease in FDR against general fund	7	14	765,777,233	1,672,373,750
Increase in loan fund for employees	8	14	(90,000,000)	(82,716,809)
<b>C Cash flows from financing activities</b>			<b>11,090,666,813</b>	<b>10,118,499,748</b>
Government grant capital and workplan	10.2	19	629,465,103	593,840,175
Government grant development	10.1	18	10,262,105,678	9,400,597,737
Current liabilities and provisions	12	20	194,415,565	194,415,564
Padma Bridge project	11.5	20	4,680,468	(70,353,728)
<b>D Net cash flows during the year (a+b+c)</b>			<b>243,728,869</b>	<b>(185,715,962)</b>
<b>E Cash and cash equivalents at beginning of year</b>			<b>1,027,042,709.92</b>	<b>1,212,758,672</b>
<b>F Cash and cash equivalents at end of year (d+e)</b>			<b>1,270,771,578.66</b>	<b>1,027,042,709.92</b>

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**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2022**

**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 directors continue to adopt going concern basis in preparing the accounts.

### **2.4 Presentation of financial statements**

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

### **2.5 Reporting period**

The reporting period of the Authority covers one financial year from 1st July 2021 to 30 June 2022 constantly.

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

The financial statements have been approved by the Chairman and the Board on December 27, 2022.

### **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 ongoing concern basis. Revisions of the accounting estimates are recognized in the period in which the estimate is revised and in any future period affected.

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

## 3 Accounting principles and policies

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

### 3.1 Revenue recognition

In compliance with the requirements of IFRS 15 "Revenue from contracts with customer", revenue on account of port, C and P, canal and dredging is recognized when the significant risk and rewards of ownership have been transferred to the Authority, recovery of consideration is probable, the associated cost and possible return can be estimated reliably and there is no continuing management involvement with the revenue and in view of the above, concept the revenue is accounted for in the following manner:

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

### 3.2 Property, plant and equipment

#### 3.2.1 Recognition and measurements

These are capitalized at cost of acquisition and subsequently stated at cost less accumulated depreciation in compliance with the benchmark treatment of 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**

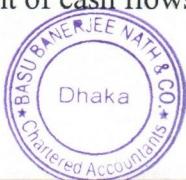
This represents recognized contributory government provident fund for all its permanent employees. Assets of the provident fund are vested with a trustee board for the purpose of administration as per the relevant rule.

#### **b Defined benefit plan**

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

### **3.14 Statement of cash flows**

Statement of cash flows has been prepared using indirect method.



Particulars	2021-2022 Taka	2020-2021 Taka
<b>4.0 Property, plant and equipment</b>		
This is made up as follows:		
<b>A. Cost at beginning of the year</b>	<b>30,657,621,559.74</b>	<b>24,999,526,838.28</b>
Other Project	30,657,621,559.74	24,999,526,838.28
<b>B. Addition during the year</b>	<b>22,296,810,176.21</b>	<b>5,658,094,721.46</b>
Other Than 3rd Project	22,296,810,176.21	5,658,094,721.46
<b>C. Less: Disposal/adjustment during the year</b>	<b>(62,429,166.60)</b>	<b>-</b>
Other Than 3rd Project	(62,429,166.60)	-
<b>D. Cost at close of the year (A+B-C)</b>	<b>52,892,002,569.35</b>	<b>30,657,621,559.74</b>
Other Than 3rd Project	52,892,002,569.35	30,657,621,559.74
<b>E. Less: accumulated depreciation up to 30.6.2019</b>	<b>12,008,445,085.17</b>	<b>10,852,625,557.14</b>
Other Than 3rd Project	12,008,445,085.17	10,852,625,557.14
<b>F. Written down value as at 30 June</b>	<b>40,883,557,484.18</b>	<b>19,804,996,002.60</b>
Other Than 3rd Project	40,883,557,484.18	19,804,996,002.60

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	<u>15,420,628,970.15</u>	<u>32,103,830,865.81</u>
	<u><b>15,420,628,970.15</b></u>	<u><b>32,103,830,865.81</b></u>

It represents the cost of procurement of salvage vessels, dredgers with accessories, establishment of river port at Noapara, Borguna, construction of port facilities, development project, docking, etc. The details have been shown in enclosed schedule 2.

**6.0 Other assets**

Development dredging (Note 6.1)	<u>30,244,951,565.32</u>	<u>25,165,128,198.10</u>
Intangible assets (Note 6.2)	<u>1,310,553,000.95</u>	<u>1,310,553,000.95</u>
	<u><b>31,555,504,566.27</b></u>	<u><b>26,475,681,199.05</b></u>

**6.1 Development dredging**

Other than 3 <sup>rd</sup> project	<u>24,747,993,995.72</u>	<u>21,956,826,781.40</u>
Addition during the year	<u>5,079,823,367.22</u>	<u>2,791,167,214.32</u>
Balance as on 30.06.2022	<u><b>29,827,817,362.94</b></u>	<u><b>24,747,993,995.72</b></u>
3 <sup>rd</sup> project	<u>417,134,202.38</u>	<u>417,134,202.38</u>
	<u><b>30,244,951,565.32</b></u>	<u><b>25,165,128,198.10</b></u>

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

**6.2 Intangible assets**

Other than 3 <sup>rd</sup> project	<u>1,252,252,455.35</u>	<u>1,252,252,455.35</u>
3 <sup>rd</sup> project	<u>58,300,545.60</u>	<u>58,300,545.60</u>
	<u><b>1,310,553,000.95</b></u>	<u><b>1,310,553,000.95</b></u>

**7.0 Investments**

Loan against employees PF	<u>179,508,844.18</u>	<u>179,508,844.18</u>
FDR against general fund	<u>489,722,767.00</u>	<u>1,255,500,000.00</u>
	<u><b>669,231,611.18</b></u>	<u><b>1,435,008,844.18</b></u>

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

**8.0 Loan fund for employees**

Balance as on 1.7.2021	<u>690,824,000</u>	<u>608,107,191</u>
Addition during the year	<u>90,000,000</u>	<u>82,716,809</u>
Balance as on 30.6.2022	<u><b>780,824,000</b></u>	<u><b>690,824,000</b></u>



Particulars	2021-2022 Taka	2020-2021 Taka
<b>9.0 Current assets</b>		
Stores and spares (Note 9.1)	892,207,207.99	784,268,074.99
Accounts receivable (Note 9.2)	101,105,810.70	105,408,648.81
Cash in transit (Note 9.3)	326,037,990.74	157,856,120.68
Current account with inter office (Note 9.4)	223,317,323.12	201,615,253.38
Advance, deposit and prepayment (Note 9.5)	35,680,959.25	37,279,977.72
Cash and cash equivalent (Note 9.6)	1,270,771,578.66	1,027,042,709.92
	<b>2,849,120,870.46</b>	<b>2,313,470,785.50</b>

**9.1 Stores and spares**

Other than 3 <sup>rd</sup> project	892,207,207.99	784,268,074.99
Under BIWTA 3 <sup>rd</sup> project	-	-
	<b>892,207,207.99</b>	<b>784,268,074.99</b>

**9.2 Accounts receivable**

Balance as on 1.7.2021	105,408,648.79	96,429,066.00
Addition during the year	158,727,839.96	89,254,951.80
	<b>264,136,488.75</b>	<b>185,684,017.80</b>
Less: realization during the year	163,030,678.05	77,885,449.78
Less: Bad Debts	-	2,389,919.21
<b>Balance as on 30.6.2022</b>	<b>101,105,810.70</b>	<b>105,408,648.81</b>

The break down of the accounts receivable have been shown in Schedule 4.

**9.3 Cash in transit**

Dhaka port	73,171,388.89	8,184,069.14
Aricha port	11,632,467.05	3,914,614.46
Khulna port	9,800,992.00	4,249,423.00
Narayanganj port	35,301,436.39	66,060,517.02
Chandpur port	2,342,305.00	13,645,856.00
Barisal port	5,341,171.74	5,660,649.94
Chittagong port	4,183,321.79	5,553,534.46
Baghabari port	1,384,354.00	446,134.00
Maowa Port /Shimulia	7,392,052.60	2,189,397.60
Canal	790,366.69	701,830.40
Patuakhali port	15,018,833.00	1,636,168.00
Barguna port	5,839,990.60	13,860,014.38
Narshingdi port	1,043,109.05	106,764.28
Nowapara Port	3,795,824.36	4,707,769.00
Ashuganj Voirab port	79,478,202.30	10,339,126.00
Bhola port	14,732,731.00	16,600,253.00
Tangi River Port	3,344,285.90	-
Ghorashal Port	8,903,848.00	-
Meghna ghat Port	42,151,287.38	-
Conservency	390,023.00	-
	<b>326,037,990.74</b>	<b>157,856,120.68</b>

**9.4 Current account with inter offices**

Dhaka regional office	76,813,849.01	38,297,082.35
Barisal regional office	29,028,333.50	8,742,010.89
Chittagong office	9,837,292.89	4,991,481.09
Khulna office	7,589,967.40	587,884.68
Aricha office	6,455,133.54	3,998,341.48
Narayanganj office	33,855,405.86	85,556,783.02
Chandpur office	11,075,464.02	11,620,388.02
Sadarghat office	31,550,377.81	37,566,453.31
Sirajganj office	459,587.55	2,777,306.00
Barisal Marine office workshop	(702,157.19)	(702,157.19)
Mowa office	17,354,068.73	8,179,679.73
	<b>223,317,323.12</b>	<b>201,615,253.38</b>



Particulars	2021-2022 Taka	2020-2021 Taka
<b>9.5 Advance, deposit and prepayment</b>		
Loan to staff (Note 9.5.1)	1,282,741.00	1,115,136.86
Security deposit (Note 9.5.2)	1,421,575.00	721,575.00
Prepaid expenses (Note 9.5.3)	22,326,252.16	22,326,252.16
Miscellaneous advance (Note 9.5.4)	10,650,391.21	13,117,013.70
	<b>35,680,959.25</b>	<b>37,279,977.72</b>

**9.5.1 Loan to staff**

Land purchase and house building loan (Note 9.5.1.1)		
Motor cycle loan (Note 9.5.1.2)	0.00	45,257.86
House repair loan (Note 9.5.1.3)		
Computer loan (Note 9.5.1.4)	1,282,741.00	1,069,879.00
	<b>1,282,741.00</b>	<b>1,115,136.86</b>

**9.5.1.1 Motor cycle loan**

**This is made up as follows:**

Balance as on 1.7.2021	45,257.86	51,205.86
Less: realization/adjustment during the year	(45,257.86)	5,948.00
Balance as on 30.6.2022	0.0	45,257.86

**9.5.1.2 Computer loan**

**This is made up as follows:**

Balance as on 1.7.2021	1,069,879.00	1,213,741.00
Addition during the year	810,862.00	437,000.00
	<b>1,880,741.00</b>	<b>1,650,741.00</b>
Less: realization/adjustment during the year	598,000.00	580,862.00
Balance as on 30.6.2022	<b>1,282,741.00</b>	<b>1,069,879.00</b>

**9.5.2 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 Vic	700,000.00	
	<b>1,421,575.00</b>	<b>721,575.00</b>

The above balance is being carried forward for a long period of time without any movement.

**9.5.3 Prepaid expenses**

**This is made up as follows:**

Balance as on 1.7.2021	22,326,252.16	22,326,252.16
Addition during the year	-	-
Less: realization/adjustment during the year		
Balance as on 30.6.2022	<b>22,326,252.16</b>	<b>22,326,252.16</b>

**9.5.4 Miscellaneous advance**

Work and TA advance (Note 9.5.4.1)	8,111,348.16	10,558,068.65
Pay advance (Note 9.5.4.2)	278,072.03	278,072.03
Lump sum advance (Note 9.5.4.3)	466,156.00	466,156.00
Other advance (Note 9.5.4.4)	1,794,815.02	1,814,717.02
	<b>10,650,391.21</b>	<b>13,117,013.70</b>



Particulars	2021-2022 Taka	2020-2021 Taka
<b>9.5.4.1 Work and TA advance</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2021	10,558,068.65	8,528,175.86
Addition during the year	693,755,894.46	656,712,131.64
	<b>704,313,963.11</b>	<b>665,240,307.50</b>
Less: realization/adjustment during the year	696,202,614.95	654,682,238.85
Balance as on 30.6.2022	<b>8,111,348.16</b>	<b>10,558,068.65</b>
<b>9.5.4.2 Pay advance</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2021	278,072.03	292,793.03
Addition during the year	-	23,660.00
	<b>278,072.03</b>	<b>316,453.03</b>
Less: Realization/adjustment during the year	-	38,381.00
Balance as on 30.6.2022	<b>278,072.03</b>	<b>278,072.03</b>
<b>9.5.4.3 Lump sum advance</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2021	466,156.00	475,156.00
Less: realization/adjustment during the year	-	9,000.00
Balance as on 30.6.2022	<b>466,156.00</b>	<b>466,156.00</b>
<b>9.5.4.4 Other advance</b>		
This is made up as follows:		
Balance as on 1.7.2021	1,814,717.02	1,848,450.22
Add: addition during the year		
	<b>1,814,717.02</b>	<b>1,848,450.22</b>
Less: realization/adjustment during the year	19,902.00	33,733.20
Balance as on 30.6.2022	<b>1,794,815.02</b>	<b>1,814,717.02</b>
<b>9.6 Cash and cash equivalent</b>		
Cash in hand	61,197.55	66,197.55
Sanchaya patra (Note 9.6.1)	2,500.00	2,500.00
Cash at bank (Note 9.6.2)	1,270,707,881.11	1,026,974,012.37
Other fund and cash (special CPF fund-transfer)	-	-
	<b>1,270,771,578.66</b>	<b>1,027,042,709.92</b>
<b>9.6.1 Sanchaya patra</b>		
	<b>2,500.00</b>	<b>2,500.00</b>
This is as per last year's account. Interest on Sanchaya Patra is not accounted for on accrual basis.		
<b>9.6.2 Cash at bank</b>		
<b>Revenue Account:</b>		
Rupali Bank Ltd, Local Br, STD A/C No 95/96(09)	33,935,413.91	49,269,489.93
Sonali Bank Ltd, Local Office STD-3148	2,503,388.30	10,489,787.85
Sonali Bank Ltd, Local Office STD-4082	912.08	912.08
SIBL, Foreign Exchange Br, STD A/C No 21	149,070,697.39	114,177,228.07
Janata Bank Ltd, Local Office Br, STD A/C No 177	9,201,227.80	48,183,931.26
Janata Bank Ltd, J. Bhaban Corp. Br, STD A/C No 1158	2,132,783.91	2,100,467.12
Agrani Bank Head Office std 3687	2,236,567.89	10,282,818.05
Agrani Bank, F Exchange Br. std 882326	111,125.11	17,611,138.84
BASIC Bank Ltd, Dilkusha Br. STD 753	7,789,215.40	8,607,909.59
Dutch Bangla Progoti Soroni STD 3182	13,159,444.28	12,359,772.39
<b>Total</b>	<b>220,140,776.07</b>	<b>273,083,455.18</b>



Particulars	2021-2022 Taka	2020-2021 Taka
<b>Project Bank Account:</b>		
BDBL Bank Ltd, std- 116	856,574.15	836,155.38
Social Islami Bank Ltd F.EX. STD 1844	230,504.70	231,804.70
Janata Bank Ltd, Corporate Br, STD A/C No 5561	135,374.86	42,437.87
Rupali Bank Ltd, Local Br, STD A/C No 1886/188	16,747,675.00	16,757,068.00
Rupali Bank Ltd, Local Br, STD A/C No778	833,071.71	824,431.71
Agrani Bank F.ex.Br.std-106-1	10,175.02	11,222.13
Rupali Bank Ltd, Fakirapool Br, STD A/C No 133	25,317,573.45	34,776,681.45
Agrani Bank Ltd, PB Motijheel STD A/C No 260/2	462.59	466.04
Agrani Bank Ltd, Foreign Ex Br, A/C No 91-2	374,649.76	364,755.06
SIBL, Foreign Exchange Br, CD A/C No 1247		179,309,058.00
National Bank Ltd, Dilkusha Br, STD A/C No 1787	7,552,694.19	7,403,405.01
UCBL, Foreign Ex Br, STD A/C 619	298,173.02	293,680.54
IFIC Bank Ltd, Motijheel Br, STD 27041	16,012,222.82	15,840,221.78
IFIC Bank Ltd, Motijheel Br, STD14041	198,468.78	197,598.14
Dhaka Bank Ltd, Local office, STD 2903	2,248,982.04	2,212,600.22
Jamuna Bank Ltd, Dilkusha A/C No 1274	382,802.15	380,291.00
Premier Bank Ltd,Dilkusha Br. STD 928	1,375,043.31	1,354,395.53
Rupali Bank Ltd, Local office, A/C No 1803	47,673.00	48,248.00
Rupali Bank Ltd, Local office, A/C No 183	2,543,614.00	2,502,975.00
Rubali Bank Ltd, Local office, A/C No 212		63,568,345.00
Social Islami Bank Ltd, Foreign Ex Br, STD 1179	817,370.95	811,651.95
Social Bank Ltd, Foreign Ex Br, STD 1192	732,547.19	727,573.00
Social Islami Bank Ltd, Foreign Ex Br, STD 1203	259,854.63	258,804.11
Social Islami Bank Ltd, Foreign Ex Br, STD 1269 (ict)	170,782.20	170,527.31
Social Islami Bank Ltd, Foreign Ex Br, STD 1236	1,300,413.28	1,292,778.00
Rupali Bank Ltd, Local office, STD 1959	297,642.92	292,335.92
Uttara Bank Ltd, Motijheel Br, STD 1355	1,861,073.45	1,828,761.45
Modhumoti Bank Ltd. Gulshan std-02		154,242,253.01
Modhumoti Bank Ltd, motijheel Br. Std 60	1,145,755.62	1,129,235.41
Rupali Bank Local Office,std-22		229,990.00
Bangladesh Krishi Bank STD 83/04	3,507.00	3,507.00
Modhmumoti Bank Ltd 86 (sandip project)	220,062.00	882,285.84
South Bangla Agriculture Bank-Motijheel.std-233	380,364.77	373,661.10
NRB Global Bank-Motijheel-std-340684		142,975,701.00
Premier bank Dilkusha Br Std 990	3,590,681.23	57,471,852.43
Rupali Bank Local Office,std-220		88,571.00
Social Islami Bank Ltd. F.Ex. Std.-1855		39,843,311.00
Dutch Bangla Bank Local Br. Std-6658	696,853.92	763,314.07
Dutch Bangla Bank Local Br. Std-6663	158,115.98	159,412.04
Bangladesh Krishi Bank Local Br. STD 2332	67,328.00	65,401.00
Eastern Bank Motijheel Br. Std.-282996	27,311,043.71	18,284,310.00
Agrani Bank Ltd, Foreign Ex Br, A/C No -53410	46,123.54	61,193.80
BASIC Bank Ltd, Main Br. STD 1573		128,588.00
Eastern Bank , Darunsalam br.Br. Std.-1667		4,577,000.00
Standard Bank principal Br. std.-2001	12,769,507.00	38,291.29
Trust Bank Sena kallan Bhavan std- 1311	208,943.70	234,406.90
Rupali Bank Local Office ,std- 237	5,508,262.00	-
Rupali Bank Local office , std-236	28,706,694.00	-
Rupali Bank Fakiraul Bazar, std-42	242,690.00	-
N R B Global Bank, Motijgeel Br. STD-4288	234,102,776.00	-
Basic Bank, Main Br,std-1685	32,160.00	-
Social Islami Bank ltd.F.EX.std-2103	115,939,286.00	-
Social Islami Bank ltd.F.EX.std-2114	272,714,056.73	-
Eastern Bank , Darunsalam Br. STD-259928	23,154,438.00	-
Premier Bank, Kakrail Br. Std-510	195,087.66	-
Modhumoti Bank ltd. Gulshan std. 03	242,767,949.01	-
<b>Total</b>	<b>1,050,567,105.04</b>	<b>753,890,557.19</b>
<b>Grand Total</b>	<b>1,270,707,881.11</b>	<b>1,026,974,012.37</b>



Particulars	2021-2022 Taka	2020-2021 Taka
<b>10 Equity and fund</b>		
Government grant development (Note 10.1)	86,715,605,339.38	76,453,499,661.83
Government grant-capital and workplan (Note 10.2)	5,082,897,165.44	4,453,432,062.44
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 (Note10.7)	(17,814,068,530.71)	(15,825,713,079.61)
	<b>75,598,603,064.32</b>	<b>66,695,387,734.87</b>

**10.1 Government grant- development**

This is made up as follows:

Balance as on 1.7.2021	76,453,499,661.83	67,052,901,925.27
Add: grant received during the year	10,354,077,640.55	9,694,739,757.95
	<b>86,807,577,302.38</b>	<b>76,747,641,683.22</b>
Less: refund during the year	91,971,963.00	294,142,021.39
Balance as on 30.6.2022	<b>86,715,605,339.38</b>	<b>76,453,499,661.83</b>

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

**10.2 Government grant- capital**

**This is made up as follows:**

Balance as on 1.7.2021	4,453,432,062.44	3,859,591,887.00
Addition	629,465,103.00	593,840,175.44
Add: revenue grant- capital (Schedule - 6)	<b>5,082,897,165.44</b>	<b>4,453,432,062.44</b>
Less: refund during the year		
Capital grant		
Balance as on 30.6.2022	<b>5,082,897,165.44</b>	<b>4,453,432,062.44</b>

**10.3 Foreign grant**

**1,379,590,019.89**

**1,379,590,019.89**

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

Breakup of the above balance is as follows:

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

**10.4 Grant from Environment Ministry**

This is made up as follows:

Balance as on 1.7.2021	210,674,920	210,674,920
Addition during the year	-	-
	<b>210,674,920</b>	<b>210,674,920</b>
Less: adjustment during the year (schedule 6.1)		
Balance as on 30.6.2022	<b>210,674,920.00</b>	<b>210,674,920.00</b>

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



Particulars	2021-2022 Taka	2020-2021 Taka
<b>10.5 Naval prize fund</b> This is as per last year's account.	<b>11,241,670.65</b>	<b>11,241,670.65</b>
<b>10.6 Building fund</b> The balance amount is as per last year's account.	<b>12,662,479.67</b>	<b>12,662,479.67</b>
<b>10.7 Accumulated deficit</b> This is made up as follows: Balance as on 1.7.2021 Addition during the year Payment to Pension fund (As per actuarial valuation and approval of authority)	(15,825,713,079.61) (695,355,451.10) (1,293,000,000.00)  <b>(17,814,068,530.71)</b>	(12,662,419,210.84) (163,293,868.77) (3,000,000,000.00)  <b>(15,825,713,079.61)</b>
<b>11 Non current liabilities</b> Government loan (Note 11.1) Foreign loan (Note 11.2) Debt servicing liability on restructured loan (Note 11.3) Loan for ICT (CPA) (Note 11.4) Loan from Exim Bank Ltd, Korea Padma Bridge project (Note 11.5)	436,058,106.54 2,084,814,113.18 1,711,000,000.00 1,540,810,000.00 2,469,176,500.00 11,480,439.79  <b>8,253,339,159.51</b>	436,058,106.54 2,084,814,112.87 1,711,000,000.00 1,540,810,000.00 2,469,176,500.00 6,799,971.79  <b>8,248,658,691.20</b>
<b>11.1 Government loan</b> This is as per last year's account.	<b>436,058,106.54</b>	<b>436,058,106.54</b>
BIWTA followed the terms and conditions such as rate of interest @ 5% on local government loan, repayment period, amount of annual installment, mode of payment as per finance ministry order no. ERD/IDA-3/1247-BD/99/109 dated 26.08.2004		
<b>11.2 Foreign loan</b> IDA credit 2048 BD (Flood 1988) OECF loan (Japan) IDA Grant 2232 BD EDCF No BD 7 (Exim Bank Ltd, Korea)	348,878,217.17 52,520,077.38 1,676,562,694.05 6,853,124.58  <b>2,084,814,113.18</b>	348,878,217.17 52,520,077.07 1,676,562,694.05 6,853,124.58  <b>2,084,814,112.87</b>
BIWTA followed the terms and conditions such as rate of interest @ 6% on foreign loan, repayment period, amount of annual installment, mode of payment as per finance ministry order no. ERD/IDA-3/1247-BD/99/109 dated 26.08.2004		
<b>11.3 Debt servicing liability on restructured loan</b> Provision for interest on government loan Provision for interest on foreign loan Transfer from government loan Transfer from foreign loan	516,650,000.00 363,610,000.00 455,850,000.00 374,890,000.00  <b>1,711,000,000.00</b>	516,650,000.00 363,610,000.00 455,850,000.00 374,890,000.00  <b>1,711,000,000.00</b>

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	2021-2022 Taka	2020-2021 Taka
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**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 until 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 1.7.2021	6,799,971.79	77,153,700.00
Addition during the year	58,500,000.00	251,546,334.79
	<b>65,299,971.79</b>	<b>328,700,034.79</b>
Less: adjustment during the year	53,819,532.00	321,900,063.00
Balance as on 30.6.2022	<b>11,480,439.79</b>	<b>6,799,971.79</b>

**12 Current liabilities and provisions**

Liabilities for expenses (Note 12.1)	307,803,255.78	362,643,582.98
Liabilities for other finance (Note 12.2)	1,789,468,897.00	1,501,884,127.12
Provision for interest on long term loan (Note 12.3)	6,248,820,598.54	6,054,405,033.88
	<b>8,346,092,751.32</b>	<b>7,918,932,743.98</b>

**12.1 Liabilities for expenses**

Liabilities for development expenses (Note 12.1.1)	11,177,745.65	11,177,745.65
Self hull insurance (Note 12.1.2)	143,619,716.94	135,276,806.44
Provision for revenue expenditure (Note 12.1.3)	153,005,793.19	216,189,030.89
	<b>307,803,255.78</b>	<b>362,643,582.98</b>

**12.1.1 Liabilities for development expenses**

**11,177,745.65**

**11,177,745.65**

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

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

**12.1.2 Self hull insurance**

This is made up as follows:			
Balance as on 1.7.2021		135,276,806.44	<b>130,453,962.44</b>
Addition during the year		8,342,910.50	4,822,844.00
Balance as on 30.6.2022		<b>143,619,716.94</b>	<b>135,276,806.44</b>

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

**12.1.3 Provision for revenue expenditure**

This is made up as follows:

Balance as on 1.7.2021	216,189,030.89	312,777,538.33
Addition during the year	89,660,147.00	146,879,020.00
	305,849,177.89	459,656,558.33
Less: recovery/adjustment during the year	152,843,384.70	243,467,527.44
Balance as on 30.6.2022	<b>153,005,793.19</b>	<b>216,189,030.89</b>



Particulars	2021-2022 Taka	2020-2021 Taka
<b>Breakup of the above balance is as follows:</b>		
Dockyard and Engineering Workshop	18,316,228.00	18,316,228.00
Dhaka Dockyard	632,503.00	632,503.00
Marine Workshop BSL	242,246.00	242,246.00
Crash Programme	90,992.00	90,992.00
The Security Printing Press Ltd / Others	10,452,303.30	12,000,000.00
Brothers Metal Tek	1,260,935.00	1,260,935.00
TENID Joint Venture	2,476,440.25	2,476,440.25
MS Engineering	11,172,499.58	11,172,499.58
Morshed Enterprise	399,166.00	399,166.00
Liveries and uniform for floating staff	5,502,000.00	5,502,000.00
Banga Dredgers LTD.	-	23,400,000.00
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	1,574,507.00	1,630,844.00
Meghna Petroleum Ltd.	63,466,620.00	-
Tanin Enterprise	994,264.00	994,264.00
Institute of water moduling	7,979,546.00	7,132,684.00
M/S Synesis IT Ltd	8,518,650.00	8,518,650.00
Diversified United IT	-	1,540,000.00
Tania Enterprise	550,000.00	20,123,080.00
Khulna Ship Yard Ltd	-	97,564,606.00
Arup Enterprise	1,539,672.00	1,539,672.00
	<b>153,005,794.13</b>	<b>216,189,031.83</b>
<b>12.2 Liabilities for other finance</b>		
Accounts payable (Note 12.2.1)	316,000,703.03	323,531,807.15
Sundry deposits (Note 12.2.2)	1,286,527,771.33	1,037,194,047.33
Other advance against lease (Note 12.2.3)	88,984,487.64	88,247,120.64
Deferred income (Note 12.2.4)	97,955,935.00	52,911,152.00
	<b>1,789,468,897.00</b>	<b>1,501,884,127.12</b>
<b>12.2.1 Accounts payable</b>		
Contractors income tax	6,395,947.49	2,412,795.49
Benevolend fund	390,691.40	390,691.40
Undisbursement salary & wages	3,839,262.81	3,569,202.34
Employees union subscription	42,901.10	42,901.10
Deposit account of R & H	1,148,934.97	1,148,934.97
Bangladesh-India protocol Maint. Charge	49,464,121.37	50,234,658.37
Vat	13,406.51	93,548.75
Lease Hold Property Petroleum Corp. (Adv.)	2,459,201.00	2,459,201.00
Advance against Land Sale (DG.Spipp)	2,000,000.00	2,000,000.00
Advance Against Dredging Work	-	19,700,000.00
Advance against Hydrography Survey	57,253,155.71	57,230,236.85
Bangladesh India protocol (7 years)	505,474.07	-
Received from World Bank	3,502,861.78	3,502,861.78
Dividend from Bank ( Project)	39,686,984.70	26,430,329.12
Liquidity Damage	-	6,206,972.00
Service Charges	1,400.00	1,800.00
Liabilities for Auction Goods (Unsettled)	137,805,027.00	137,805,027.00
Nou kallan tahabil	-	845,045.00
Land Purchase Loan / HBL	9,967,206.35	8,171,184.35
House Building Repair Loan	1,496,742.63	1,286,417.63
Motor cycle Loan	26,274.14	-
Revenue stamp	1,110.00	-
	<b>316,000,703.03</b>	<b>323,531,807.15</b>



Particulars	2021-2022 Taka	2020-2021 Taka
<b>12.2.2 Sundry deposits</b>		
Security deposits (Note 12.2.2.1)	1,283,565,138.14	1,034,231,414.14
Earnest money (Note 12.2.2.2)	2,962,633.19	2,962,633.19
	<b>1,286,527,771.33</b>	<b>1,037,194,047.33</b>
<b>12.2.2.1 Security deposits</b>		
This is made up as follows:		
Balance as on 1.7.2021	1,034,231,414.14	791,725,738.14
Addition during the year	782,167,030.00	652,229,844.00
	<b>1,816,398,444.14</b>	<b>1,443,955,582.14</b>
Less: recovery/adjustment during the year	532,833,306.00	409,724,168.00
Balance as on 30.6.2022	<b>1,283,565.138.14</b>	<b>1,034,231.414.14</b>
<b>12.2.2.2 Earnest money</b>		
This is made up as follows:		
Balance as on 1.7.2021	2,962,633.19	2,967,133.19
Addition during the year	-	5,225.00
	<b>2,962,633.19</b>	<b>2,972,358.19</b>
Less: recovery/adjustment during the year	-	9,725.00
Balance as on 30.6.2022	<b>2,962.633.19</b>	<b>2,962.633.19</b>
<b>12.2.3 Advance against others</b>		
This is made up as follows:		
Balance as on 1.7.2021	88,247,120.64	29,383,384.64
Addition during the year	1,024,367.00	59,437,628.00
	<b>89,271,487.64</b>	<b>88,821,012.64</b>
Less: recovery/adjustment during the year	287,000.00	573,892.00
Balance as on 30.6.2022	<b>88,984,487.64</b>	<b>88,247,120.64</b>
<b>12.2.4 Deferred income</b>		
Ministry of Agriculture	140,000.00	160,000.00
Ministry of Food	360,000.00	390,000.00
Bangladesh Petroleum Corporation (Baghabari)	535,200.00	602,100.00
Port deferred Income	96,920,735.00	51,759,052.00
	<b>97,955,935.00</b>	<b>52,911,152.00</b>
<b>12.3 Provision for interest on long term loan</b>		
Provision for interest on government loan (Note 12.3.1)	2,532,872,972.50	2,462,445,067.17
Provision for interest on foreign loan (Note 12.3.2)	3,715,947,626.04	3,591,959,966.71
	<b>6,248,820,598.54</b>	<b>6,054,405,033.88</b>
<b>12.3.1 Provision for interest on government loan</b>		
This is made up as follows:		
Balance as on 1.7.2021	2,462,445,067.17	2,392,017,162.17
Addition during the year	70,427,905.33	70,427,905.00
Balance as on 30.6.2022	<b>2,532,872,972.50</b>	<b>2,462,445,067.17</b>
This represents the balance of provision for interest on GoB loan provided @ 5% PA.		
<b>12.3.2 Provision for interest on foreign loan</b>		
This is made up as follows:		
Balance as on 1.7.2021	3,591,959,966.71	3,467,972,307.71
Addition during the year	168,987,659.33	168,987,659.00
	<b>3,760,947,626.04</b>	<b>3,636,959,966.71</b>
Less: payment during the year	45,000,000.00	45,000,000.00
Balance as on 30.6.2022	<b>3,715,947,626.04</b>	<b>3,591,959,966.71</b>
This represents the balance of provision for interest on foreign loan provided @ 6% PA.		



Particulars	2021-2022 Taka	2020-2021 Taka
<b>12.4 Provision for Bad Debts</b>		
This is made up as follows:		
Balance as on 1.7.2021	4,152,715.26	6,542,633.45
Addition during the year	-	-
	<b>4,152,715.26</b>	<b>6,542,633.45</b>
Less: Bad debts recognized	-	2,389,918.19
Balance as on 30.6.2022	<b>4,152,715.26</b>	<b>4,152,715.26</b>
<b>13 Operating income</b>		
Port revenue (Note 13.1)	1,972,074,791.54	1,806,821,493.79
C & P revenue (Note 13.2)	357,327,144.84	332,457,958.09
Canal revenue	80,255,249.00	78,612,873.00
Overhead Income	3,191,260.83	2,643,310.67
Income from India Bangladesh Protocol	-	7,461,000.00
Dredger revenue (Dredger income+Third Party Dredger income)	235,992,445.00	63,083,568.00
	<b>2,648,840,891.21</b>	<b>2,291,080,203.55</b>
<b>13.1 Port Revenue</b>		
Dhaka port	341,098,253.00	370,303,628.24
Narayanganj port	599,105,509.63	657,893,328.10
Chandpur port	81,696,041.31	78,077,195.57
Khulna port	63,610,643.73	58,675,926.02
Barisal port	75,245,764.62	85,785,342.91
Patuakhali port	39,032,316.00	25,368,697.00
Chittagong port	44,248,492.00	32,291,087.00
Aricha port	213,958,284.26	176,207,685.35
Baghabari port	57,877,701.18	55,501,168.78
Shimulia Port/Maowa port	51,801,333.00	66,116,394.00
Narsingdi port	819,996.00	756,266.00
Nowapara Port Income	19,343,119.42	18,494,725.00
Borguna port	12,218,926.00	10,975,250.00
Bhola River port	36,002,620.00	35,692,724.00
Ashugonj Voirab port	171,589,560.96	134,682,075.82
Tangi River Port Income	30,809,560.00	
Ghorashal Port Income	51,931,169.43	
Meghna ghat Port Income	81,685,501.00	
	<b>1,972,074,791.54</b>	<b>1,806,821,493.79</b>
<b>13.2 C &amp; P Revenue</b>		
Conservancy charges	145,169,798.24	128,765,213.00
Pilotage charges	192,768,229.00	160,648,206.00
Salvage charges	-	4,744,735.73
Hire charges of vessels	19,389,117.60	38,299,803.36
	<b>357,327,144.84</b>	<b>332,457,958.09</b>
<b>14 Operating expenditure</b>		
Salaries, wages and other benefits (Note 14.1)	2,286,208,712.94	2,164,129,437.72
Travel Expense	33,154,492.90	36,556,783.90
General provident fund (civil)	66,864,920.62	44,967,846.00
Supply Materials ( 14.2)	51,167,555.00	48,741,663.00
Rent, rates and taxes (Note 14.3)	49,559,622.58	47,118,876.82
Office contingencies (Note 14.4)	312,761,120.18	284,462,919.36
Fuel, oil and lubricants (Note 14.5)	999,795,999.14	822,493,525.02
Repairs and maintenance (Note 14.6)	1,070,964,931.00	1,099,034,895.00
Maintenance of dredging (Note 14.7)	1,871,552,259.09	1,594,578,268.33
Other expenses (Note 14.8)	64,406,220.83	51,478,941.00
	<b>6,806,435,834.28</b>	<b>6,193,563,156.15</b>



Particulars	2021-2022 Taka	2020-2021 Taka
<b>14.1 Salaries, wages and other benefits</b>		
Basic pay (Officer)	286,447,944.07	281,404,313.92
Basic pay (Employee)	735,023,113.95	706,294,886.34
Housing rent allowance	432,232,392.34	420,624,058.96
Festival allowance	216,815,985.00	144,198,878.00
Medical allowances	68,725,849.71	67,681,309.58
Overtime allowances	14,325,116.00	14,473,259.00
Bangla new year allowance	14,913,985.00	14,549,878.20
Pension and retirement benefit support	450,000,000.00	440,000,000.00
Conveyance expense	6,798,044.00	6,769,611.52
Other allowances	60,926,282.87	68,133,242.20
	<b>2,286,208,712.94</b>	<b>2,164,129,437.72</b>
<b>14.2 Supply materials</b>		
Consumable materials	31,516,587.00	22,739,341.00
Mourning gear chain collection	3,226,363.00	1,219,000.00
Stationeries	16,424,605.00	24,783,322.00
	<b>51,167,555.00</b>	<b>48,741,663.00</b>
<b>14.3 Rent, rates and taxes</b>		
Municipal rates and taxes	9,488,849.00	9,445,375.50
Office Rent	-	159,000.00
Transport hiring	25,920,044.00	14,793,829.00
Marking bit boat	-	9,857,512.00
Rent of boat / Rent of Speed boat	-	160,000.00
Land development tax	5,200,538.00	2,731,868.00
Registration fee -Launch Ghat	354,596.14	1,040,843.57
Tax on River bank	1,836,282.79	3,362,917.25
Rent of truck and van	-	57,392.00
Rent of office building rental Pilotage	4,105,669.65	1,648,898.00
Value Added Tax	-	100,855.50
Registration fee	1,996,083.00	1,646,909.00
Income tax	-	180,550.00
Machine Rent-Rent and Taxes	-	1,340,820.00
Carriage & Freight	657,560.00	592,107.00
	<b>49,559,622.58</b>	<b>47,118,876.82</b>



Particulars	2021-2022 Taka	2020-2021 Taka
<b>14.4 Office contingencies</b>		
Electricity / Gas/ Water	37,897,427.63	32,085,570.00
Conservancy gear	40,999,945.00	36,422,416.00
Bandling materials	2,413,275.00	-
Marking materials	7,470,476.00	5,983,725.00
Eviction charges	32,720,889.00	35,525,198.00
Bangladesh India Protocol Charge		7,461,000.00
Uniforms	15,110,703.00	24,087,320.00
Telephone	5,492,919.16	4,135,591.86
Advertising expenses	25,268,930.00	24,205,905.00
Legal expenses	6,166,655.00	4,523,027.00
Audit/ study fee	400,000.00	207,750.00
Survey	4,232,928.00	3,836,360.50
Insurance Premium -Vehicle	6,000,000.00	3,600,000.00
Insurance Pramium for other Assets	5,000,000.00	4,400,000.00
Subsidy to group insurance	4,357,515.00	4,258,026.00
Bank charge	3,195,405.39	3,000,000.00
Cleaning and washing items	1,953,782.00	1,765,773.00
Conveyance expenditure	3,945,289.00	3,613,275.00
Conveyance charges for pilot employees	4,784,942.00	4,309,190.00
Office contingencies other expenses	32,514,773.00	21,356,961.00
Medical expenditure	5,697,236.00	4,958,814.00
Examination fee	21,521,315.00	18,405,571.00
Eid festible celebration	1,543,003.00	2,041,365.00
Consultancy	17,864,830.00	15,850,409.00
Research	16,305,979.00	11,302,000.00
Honorarium	6,826,000.00	5,118,600.00
Burial grant	570,000.00	
Grant for medical treatment	2,100,000.00	
Entertainment expenses	406,903.00	583,074.00
Natural Calamity and Risk- Office Contin.		1,425,998.00
	<b>312,761,120.18</b>	<b>284,462,919.36</b>
<b>14.5 Fuel, oil and lubricants</b>		
Fuel, oil and lubricants for vessels	229,999,986.75	183,545,987.41
Fuel, oil and lubricants for dredgers	739,670,681.63	614,549,196.61
Fuel, oil and lubricants for vehicles	27,238,107.00	21,116,307.00
Fuel, oil and lubricants Generator	2,218,819.00	99,577.00
Fuel, oil and lubricants for decca chains	668,404.76	596,767.00
Fuel, oil and lubricants for others		2,585,690.00
	<b>999,795,999.14</b>	<b>822,493,525.02</b>
<b>14.6 Repairs and maintenance</b>		
Repairs and maintenance Water vehicle dredger	158,405,456.00	148,885,405.00
Repairs and maintenance of office equipment	3,063,891.00	2,536,414.00
Repairs and maintenance motor vehicle	7,881,541.00	7,356,209.00
Repairs and maintenance water vehicle vessels	59,999,821.00	58,747,736.00
Repairs and maintenance of hydrographic equipments	27,660,527.00	3,214,610.00
Repairs and maintenance Other buildings & structures pontoon	289,999,811.00	231,507,356.00
R.C.W	522,211,897.00	645,252,609.00
R & M of furniture	1,741,987.00	1,534,556.00
	<b>1,070,964,931.00</b>	<b>1,099,034,895.00</b>
<b>14.7 Maintenance of dredging</b>		
Maintenance of dredging	1,758,778,022.00	869,484,164.00
Mongla Gashiakali Dredging		625,815,252.00
Dredging Expense Protocol Navy Route	78,237,360.09	71,208,539.33
Study of dredger	34,536,877.00	28,070,313.00
	<b>1,871,552,259.09</b>	<b>1,594,578,268.33</b>



Particulars	2021-2022 Taka	2020-2021 Taka
<b>14.8 Other expenses</b>		
Training expenses	7,277,609.83	3,987,174.00
Interest on foreign loan	45,000,000.00	45,000,000.00
Donation/Gift	11,886,117.00	2,183,660.00
Cost of newspapers and periodicals	242,494.00	308,107.00
	<b>64,406,220.83</b>	<b>51,478,941.00</b>
<b>15 Other charges</b>		
Debt services expenses (Note 15.1)	194,415,564.66	194,415,564.66
Depreciation	1,155,819,528.02	1,038,126,811.91
	<b>1,350,235,092.68</b>	<b>1,232,542,376.57</b>
<b>15.1 Debt services expenses</b>		
Interest on local loan	70,427,905.33	70,427,905.33
Interest on foreign loan	123,987,659.33	123,987,659.33
	<b>194,415,564.66</b>	<b>194,415,564.66</b>
<b>16 Non operating income</b>		
Rent from office building	10,926,666.30	16,259,416.95
Rent from inspection bungalow	202,787.00	228,819.00
Interest on bank deposit	83,098,789.61	370,497,047.88
Interest on loan from employees	1,696,559.68	4,213,660.42
Sale proceeds of tender, etc	4,598,784.00	4,204,444.00
Sale proceeds of hydro chart	1,845,765.47	3,101,824.92
Forfeiture of security deposit	1,400,500.00	118,000.00
Sale proceeds of OTR	36,602,211.55	14,781,033.57
Rent for residential accommodation	1,765,856.90	1,069,951.24
Other misc. income	104,398,671.17	60,795,254.66
Rent for use of vessels and transportation	799,694.40	908,544.20
Fees from Land Renewal	2,003,401.57	10,893,639.00
	<b>249,339,687.65</b>	<b>487,071,635.84</b>
<b>17 Revenue grant from GoB</b>		
Revenue grant	4,563,134,897	4,484,659,825
	<b>4,563,134,897.00</b>	<b>4,484,659,824.56</b>

An amount of Tk 5,211,750,000 was received from GoB as grant for meeting a portion of the revenue expenses of the Authority, details of which are shown in schedule 6.

**18 Particulars of disposal of property, plant and equipment**

Two disposals of property, plant and equipment was made during the year under review.

**19 Capital expenditure commitment**

There was neither any commitment for capital expenditure nor actual expenditure provision in the year ended 30 June 2022.

**20 Claim not acknowledged as debt**

There was no claim against the authority not acknowledged as debt as of 30 June 2022.

**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 2022.

**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, 2022**

**Schedule-01**

SL. No.	Particular	COST					Rate of Dep.	DEPRECIATION					Written down value as on 30-06-2022	
		Balance as on 01-07- 2021	Addition during the year	Addition during the year- Project	Disposal	Total as on 30-06-2022		Balance as on 01-07- 2021	Addition Dep.	Charged during the year	Total depreciation as on during the year	Balance as on 30-06-2022		
1	2	3	4	5	6	(3+4+5)-6=7	8	9	4*8/12*6=10	(3-9)*8=11	9+11=12	9+10+11=13	7-13=14	
A)	Other than 3rd project :													
01	Land	1,053,247,815.21			56,072,541.60	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				575,793,350.90	0.10	337,811,989.91	-	23,798,136.10	23,798,136.10	361,610,126.01	214,183,224.89	
04	Main Office Building	141,170,151.00				141,170,151.00	0.03	49,856,058.44	-	2,282,852.31	2,282,852.31	52,138,910.75	89,031,240.25	
05	Office Building	915,166,827.27	77,615,130.00	1,144,165,612.00		2,136,947,569.27	0.05	131,637,517.18	1,940,378.25	39,176,465.50	41,116,843.75	172,754,360.93	1,964,193,208.34	
06	Terminal Building	846,433,712.00				846,433,712.00	0.05	338,524,538.57	-	25,395,458.67	25,395,458.67	363,919,997.24	482,513,714.76	
07	Cargo & Passenger Sheds	256,746,979.75	17,549,984.00			274,296,963.75	0.05	103,404,683.49	438,749.60	7,667,114.81	8,105,864.41	111,510,547.90	162,786,415.85	
08	Residential Building	49,716,907.00				49,716,907.00	0.05	27,490,562.92	-	1,111,317.20	1,111,317.20	28,601,880.12	21,115,026.88	
09	Workshop Building	11,982,300.00				11,982,300.00	0.05	10,695,809.00	-	64,324.55	64,324.55	10,760,133.55	1,222,166.45	
10	Godown	14,903,654.00				14,903,654.00	0.05	8,094,732.29	-	340,446.09	340,446.09	8,435,178.38	6,468,475.62	
11	Other Building	435,995,046.00				435,995,046.00	0.05	48,294,637.96	-	19,385,020.40	19,385,020.40	67,679,658.36	368,315,387.64	
12	Jetties (Wooden)	317,403,541.25				317,403,541.25	0.10	216,125,406.35	-	10,127,813.49	10,127,813.49	226,253,219.84	91,150,321.41	
13	R.C.C. Jetties	1,202,649,546.00				1,202,649,546.00	0.03	261,785,579.81	-	28,225,918.99	28,225,918.99	290,011,498.80	912,638,047.20	
14	Guay Walls	16,580,968.00				16,580,968.00	0.10	12,840,313.69	-	374,065.43	374,065.43	13,214,379.12	3,366,588.88	
15	Steel Gangway / Jetties	538,179,551.00	43,723,516.00	408,123,824.00		990,026,891.00	0.05	91,669,576.81	1,093,087.90	22,325,498.71	23,418,586.61	115,088,163.42	874,938,727.58	
16	R.C.C Poles	6,553,473.00				6,553,473.00	0.10	6,238,897.14	-	31,457.59	31,457.59	6,270,354.73	283,118.27	
17	W.S. Plant & Machinery	46,204,024.00				46,204,024.00	0.10	45,485,032.77	-	71,899.12	71,899.12	45,556,931.90	647,092.10	
18	Mobile Crane	867,423,140.00				867,423,140.00	0.10	242,696,117.78	-	62,472,702.22	62,472,702.22	305,168,820.01	562,254,319.99	
19	Telephone Installation	9,174,928.00	311,062.00			9,485,990.00	0.10	5,839,021.77	15,553.10	333,590.62	349,143.72	6,188,165.49	3,297,824.51	
20	Telephone (PABX)	5,959,155.00				5,959,155.00	0.10	3,575,595.20	-	238,355.98	238,355.98	3,813,951.18	2,145,203.82	
21	Communication Equipments	28,122,825.00				28,122,825.00	0.10	26,111,484.23	-	201,134.08	201,134.08	26,312,618.30	1,810,206.70	
22	Decca Chain Equipments -DGPS	52,790,208.00				52,790,208.00	0.05	23,270,583.50	-	1,475,981.23	1,475,981.23	24,746,564.72	28,043,643.28	
23	Survey Equipments	94,598,451.00				94,598,451.00	0.10	75,921,472.35	-	1,867,697.87	1,867,697.87	77,789,170.21	16,809,280.79	
24	Navigational Aid Equipments	855,223,427.00	45,261,470.00			900,484,897.00	0.10	246,823,939.47	2,263,073.50	60,839,948.75	63,103,022.25	309,926,961.72	590,557,935.28	
25	Machinery & Equipments	170,161,801.00				170,161,801.00	0.10	52,746,718.23	-	11,741,508.28	11,741,508.28	64,488,226.51	105,673,574.49	
26	Office Furnitures	150,609,179.00	11,187,478.00	12,045,408.00		173,842,065.00	0.10	51,622,249.12	559,373.90	9,898,692.99	10,458,066.89	62,080,316.01	111,761,748.99	
27	Office Equipments	139,214,926.00	14,606,147.00			153,821,073.00	0.15	76,047,456.79	1,095,461.03	9,475,120.38	10,570,581.41	86,618,038.20	67,203,034.80	
28	Transport Vchicles	338,781,849.00	2,068,470.00	13,499,063.00		354,349,382.00	0.10	176,241,284.93	103,423.50	16,254,056.41	16,357,479.91	192,598,764.83	161,750,617.17	
29	Vessels & barges	2,545,258,871.00				6,356,625.00	2,538,902,246.00	0.05	802,428,349.38	-	86,823,694.83	86,823,694.83	889,252,044.21	1,649,650,201.79
30	Bouya	541,773,619.00				541,773,619.00	0.10	290,504,870.06	-	25,126,874.89	25,126,874.89	315,631,744.95	226,141,874.05	
31	Dredgers	6,751,155,942.00		18,939,117,065.75		25,690,273,007.75	0.05	1,881,741,814.72	-	243,470,706.36	243,470,706.36	2,125,212,521.09	23,565,060,486.66	
32	Becon	192,169,342.00				192,169,342.00	0.10	176,786,226.39	-	1,538,311.56	1,538,311.56	178,324,537.95	13,844,804.05	



33	Pontoons & Flats	2,925,892,686.00	86,431,986.00	1,116,061,249.00		4,128,385,921.00	0.08	1,793,269,248.36	3,241,199.48	84,946,757.82	88,187,957.30	1,881,457,205.66	2,246,928,715.34
34	Overhead Tanks	3,728,877.00				3,728,877.00	0.05	3,236,577.68	-	24,614.97	24,614.97	3,261,192.64	467,684.36
35	Sinkers (R.C.C)	2,320,939.00				2,320,939.00	0.05	1,563,816.81	-	37,856.11	37,856.11	1,601,672.92	719,266.08
36	Bridle Chain	101,200.00				101,200.00	0.10	98,666.61	-	253.34	253.34	98,919.95	2,280.05
37	Voltage Stabiser	725,000.00				725,000.00	0.10	645,671.19	-	7,932.88	7,932.88	653,604.07	71,395.93
38	S.L. Chain	7,069,317.00				7,069,317.00	0.10	6,882,658.06	-	18,665.89	18,665.89	6,901,323.96	167,993.04
39	Blundary Wall at Baghabari	26,314,258.00				26,314,258.00	0.10	15,303,945.59	-	1,101,031.24	1,101,031.24	16,404,976.83	9,909,281.17
40	Notakhola Ferry Ghat	17,495,188.00				17,495,188.00	0.10	16,239,211.93	-	125,597.61	125,597.61	16,364,809.53	1,130,378.47
41	Hydro Chats	1,805,000.00				1,805,000.00	0.10	1,675,419.13	-	12,958.09	12,958.09	1,688,377.22	116,622.78
42	Parking Yard	66,761,261.00				66,761,261.00	0.10	48,608,238.21	-	1,815,302.28	1,815,302.28	50,423,540.49	16,337,720.51
43	G.P.S. Station (Maping)	95,319,152.00				95,319,152.00	0.10	83,707,749.48	-	1,161,140.25	1,161,140.25	84,868,889.73	10,450,262.27
44	Other Assets	182,784,537.99	2,989,175.00	35,423,455.00		221,197,167.99	0.10	78,611,167.06	149,458.75	10,417,337.09	10,566,795.84	89,177,962.90	132,019,205.09
45	Archaide Buiding (SOB)	10,909,266.00				10,909,266.00	0.05	7,143,801.43	-	188,273.23	188,273.23	7,332,074.65	3,577,191.35
46	Genarator & Sub Station	100,059,969.00	3,950,806.00	163,803,844.00		267,814,619.00	0.10	61,469,015.58	197,540.30	3,859,095.34	4,056,635.64	65,525,651.22	202,288,967.78
47	Computerisation	13,962,347.00	2,182,267.00			16,144,614.00	0.10	3,880,189.70	109,113.35	1,008,215.73	1,117,329.08	4,997,518.78	11,147,095.22
48	R M River salvage unit	7,991,401.00				7,991,401.00	0.10	5,720,517.35	-	227,088.36	227,088.36	5,947,605.72	2,043,795.28
49	Ferry Ghat, Harina	170,465,183.00				170,465,183.00	0.10	115,203,154.01	-	5,526,202.90	5,526,202.90	120,729,356.91	49,735,826.09
50	Electrical Installation, Harina	11,680,758.00				11,680,758.00	0.10	6,726,931.45	-	495,382.65	495,382.65	7,222,314.11	4,458,443.89
51	Computer, Laptop, Multimedia M	10,231,883.00		989,000.00		11,220,883.00	0.10	4,358,730.77	-	587,315.22	587,315.22	4,946,045.99	6,274,837.01
52	Navigational Aid Eq.(Work P.	126,950,254.00				126,950,254.00	0.10	73,316,675.24	-	5,363,357.88	5,363,357.88	78,680,033.12	48,270,220.88
53	Hydro charts(Work Plan)	17,684,522.00				17,684,522.00	0.10	11,518,310.46	-	616,621.15	616,621.15	12,134,931.61	5,549,590.39
54	Hydro data analysis (W.P)	5,299,000.00				5,299,000.00	0.10	3,246,058.83	-	205,294.12	205,294.12	3,451,352.95	1,847,647.05
55	R&M of Pontoon(Work plan)	26,125,752.00				26,125,752.00	0.08	13,173,526.57	-	971,416.91	971,416.91	14,144,943.48	11,980,808.52
56	R&M of jetties(Work plan)	5,400,011.00				5,400,011.00	0.03	1,294,754.92	-	123,157.68	123,157.68	1,417,912.60	3,982,098.40
57	Vessels ( Work plan)	29,885,582.00				29,885,582.00	0.05	11,050,211.59	-	941,768.52	941,768.52	11,991,980.11	17,893,601.89
58	Axebetor ( Work plan)	56,700,000.00				56,700,000.00	0.05	20,964,858.47	-	1,786,757.08	1,786,757.08	22,751,615.55	33,948,384.45
59	Automation (Work plan)	24,200,000.00				24,200,000.00	0.10	14,824,424.17	-	937,557.58	937,557.58	15,761,981.75	8,438,018.25
60	R&M of Bouya(W.P)	2,731,254.00				2,731,254.00	0.10	1,673,110.24	-	105,814.38	105,814.38	1,778,924.62	952,329.38
61	Pilot house Barishal	50,443,908.00				50,443,908.00	0.05	8,991,386.50	-	2,072,626.07	2,072,626.07	11,064,012.58	39,379,895.42
62	DGPS station (Work plan)	133,148,265.00	44,709,686.00			177,857,951.00	0.05	22,129,422.42	1,117,742.15	5,550,942.13	6,668,684.28	28,798,106.70	149,059,844.30
63	Multbim	70,802,226.00				70,802,226.00	0.10	43,371,992.98	-	2,743,023.30	2,743,023.30	46,115,016.28	24,687,209.72
64	Waiting / Rest Room	14,113,300.00				14,113,300.00	0.05	3,308,475.80	-	540,241.21	540,241.21	3,848,717.01	10,264,582.99
65	Driving Materials	4,581,000.00				4,581,000.00	0.10	2,806,226.74	-	177,477.33	177,477.33	2,983,704.07	1,597,295.93
66	Hydro data analisis	3,663,000.00				3,663,000.00	0.10	2,243,878.75	-	141,912.13	141,912.13	2,385,790.87	1,277,209.13
67	Bank Protection	766,722,444.00				766,722,444.00	0.10	400,235,295.00	-	36,648,714.90	36,648,714.90	436,884,009.90	329,838,434.10
68	R C C sheree	3,000,000.00				3,000,000.00	0.05	1,109,251.77	-	94,537.41	94,537.41	1,203,789.18	1,796,210.82
69	Termina Shed	2,910,989.00				2,910,989.00	0.10	1,783,212.22	-	112,777.68	112,777.68	1,895,989.90	1,014,999.10
70	Stel Spad	207,335,400.00				207,335,400.00	0.05	46,231,856.13	-	8,055,177.19	8,055,177.19	54,287,033.32	153,048,366.68
71	Walk Way	400,895,600.00				400,895,600.00	0.10	196,872,766.34	-	20,402,283.37	20,402,283.37	217,275,049.71	183,620,550.29
72	Steel Jetties	379,028,671.00				379,028,671.00	0.03	75,365,237.26	-	9,109,903.01	9,109,903.01	84,475,140.27	294,553,530.73
73	Commcial Shop	1,163,000.00				1,163,000.00	0.05	430,019.94	-	36,649.00	36,649.00	466,668.94	696,331.06



74	RCC Step	153,875,000.00				153,875,000.00	0.10	77,233,111.83	-	7,664,188.82	7,664,188.82	84,897,300.65	68,977,699.35
75	RCC Ramp	29,051,200.00				29,051,200.00	0.10	15,881,207.59	-	1,316,999.24	1,316,999.24	17,198,206.83	11,852,993.17
76	Open Yard	2,185,300.00				2,185,300.00	0.10	1,338,670.01	-	84,663.00	84,663.00	1,423,333.00	761,967.00
77	Key wall	69,266,000.00				69,266,000.00	0.10	42,430,932.41	-	2,683,506.76	2,683,506.76	45,114,439.17	24,151,560.83
78	Recreation centre	15,500,000.00				15,500,000.00	0.05	5,731,134.15	-	488,443.29	488,443.29	6,219,577.44	9,280,422.56
79	Salvage Vessels -Ex	3,379,149,911.00				3,379,149,911.00	0.05	1,078,358,159.36	-	115,039,587.58	115,039,587.58	1,193,397,746.94	2,185,752,164.06
80	Ferry Ghat (W.P)	68,995,206.00				68,995,206.00	0.10	37,645,022.51	-	3,135,018.35	3,135,018.35	40,780,040.86	28,215,165.14
81	Costal Area (W.P)	87,839,068.00				87,839,068.00	0.10	47,926,571.77	-	3,991,249.62	3,991,249.62	51,917,821.40	35,921,246.60
82	Bank Protection ( W.P)	36,778,760.00				36,778,760.00	0.10	20,067,151.45	-	1,671,160.85	1,671,160.85	21,738,312.31	15,040,447.69
83	Spare parts-Dredger	385,084,684.97	47,386,875.00			432,471,559.97	0.20	162,104,898.16	4,738,687.50	44,595,957.36	49,334,644.86	211,439,543.02	221,032,016.95
84	Spare Parts - Vessels	68,498,938.40	31,351,918.00			99,850,856.40	0.20	33,663,836.08	3,135,191.80	6,967,020.46	10,102,212.26	43,766,048.35	56,084,808.05
85	High Power Solar Lantern	17,418,076.00				17,418,076.00	0.10	15,924,874.81	-	149,320.12	149,320.12	16,074,194.93	1,343,881.07
86	Mechansied Marking Boat	11,214,210.00				11,214,210.00	0.10	10,199,426.24	-	101,478.38	101,478.38	10,300,904.62	913,305.38
87	Tug Boat	569,950,222.00				569,950,222.00	0.05	75,757,697.40	-	24,709,626.23	24,709,626.23	100,467,323.63	469,482,898.37
88	Laboratory Equipment's (DPTC	30,983,045.00				30,983,045.00	0.10	27,592,912.10	-	339,013.29	339,013.29	27,931,925.39	3,051,119.61
89	Demonestration Boat	19,989,651.00				19,989,651.00	0.05	13,181,939.79	-	340,385.56	340,385.56	13,522,325.35	6,467,325.65
90	Replacement of Electric	163,845,966.00				163,845,966.00	0.10	145,918,105.98	-	1,792,786.00	1,792,786.00	147,710,891.98	16,135,074.02
91	Hydrographic Equipments	10,230,648.00		32,255,685.46		42,486,333.46	0.10	9,071,722.56	-	115,892.54	115,892.54	9,187,615.10	33,298,718.36
	Grand Total	30,657,621,560	431,325,970	21,865,484,206	62,429,166.60	52,892,002,569.35		10,852,625,557.14	20,198,034.10	1,135,621,493.92	1,155,819,528.02	12,008,445,085.17	40,883,557,484.18



Bangladesh Inland Water Transport Authority

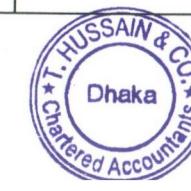
141-143 Motiheel C/A, Dhaka-1000,

Statement of Work in Progress (Development Project)

Financial Year : 2021-2022

Schedule-02

S.L No.	Name of the Project	Balance (W.I.P) as on 30.06.2021 (01.07.2021)	Project Cost 2021-2022	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 Current Year Project Cost	Total
1	2	3	4	5	6	7	8=6+7	9	10	11=9+10
1	Modernization of 3 DGPS Beacon Station including Control Station & Monitoring Station (1st Revised)	164,228,230.00	11,438,414.00	-	164,228,230.00	11,438,414.00	175,666,644.00	-	-	-
2	Capital Dredging of 53 Routes in land waterways (1'st page 24 River routes) (2nd Revised)	-	2,999,659,691.00	2,999,659,691.00	-	-	-	-	-	-
3	Procurement of 20 Dredgers with Ancillary Equipment and Accessories (2nd Revised)	19,294,041,100.75	809,914,178.00	-	19,294,041,100.75	809,914,178.00	20,103,955,278.75	-	-	-
4	Establishment of River Port with allied facilities at Nagarbari (1st Revised)	1,221,747,877.06	771,458,583.00	-	-	-	-	1,221,747,877.06	771,458,583.00	1,993,206,460.06
5	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)	1,798,505,695.00	1,029,506,123.00	-	-	-	-	1,798,505,695.00	1,029,506,123.00	2,828,011,818.00
6	Improvement and Restoration of Navigability for old Brahmaputra, Dharala, Tulai & Punarbhaba River	13,251,500.00	1,881,856,036.00	1,881,557,536.00	-	-	-	13,251,500.00	298,500.00	13,550,000.00
7	Procurement of 35 Dredgers with Ancillary Equipment and Accessories	1,075,633,028.58	1,948,844,319.00	-	-	-	-	1,075,633,028.58	1,948,844,319.00	3,024,477,347.58
8	Construction & Placement of Special type Terminal Pontoons with Allied Facilities (1st Revised)	1,276,208,417.00	276,999,181.00	-	1,276,208,417.00	276,999,181.00	1,553,207,598.00	-	-	-
9	Establishment of Dhaka-Laksmipur Navigational	-	198,606,140.00	198,606,140.00	-	-	-	-	-	-
10	Mordanization of River Port including Allied facilities Paturia and Daulatdia	12,240,762.00	120,192,497.00	-	-	-	-	12,240,762.00	120,192,497.00	132,433,259.00
11	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	123,309,260.41	129,997,530.00	-	-	-	-	123,309,260.41	129,997,530.00	253,306,790.41
12	Establishment of Inland Container River Port at Ashugonj	6,746,480,555.10	36,008,588.00	-	-	-	-	6,746,480,555.10	36,008,588.00	6,782,489,143.10
9	Establishment of river port at Chilmari (Ramna, Jorgachh, Rajibpur, Rowmari, Nayarhat)	-	4,847,455.00	-	-	-	-	-	4,847,455.00	4,847,455.00
S.L No.	Name of the Project	Balance (W.I.P) as on 30.06.2021 (01.07.2021)	Project Cost 2021-2022	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 Current Year Project Cost	Total
1	2	3	4	5	6	7	8=6+7	9	10	11=9+10
10	Determination of Standard High Water Level (SHWL), Standard Low Water Level (SLWL) and Re-Classification of Inland Waterways in Bangladesh	33,995,991.00	-	-	-	-	-	-	33,995,991.00	33,995,991.00



11	Necessary Training and Procurement of Hydraulic Engine with Spare Parts for Salvage Vessel of BIWTA	23,873,733.91	8,780,951.55	-	23,873,733.91	8,780,951.55	32,654,685.46				
12	Feasibility Study for River Management by enhancing the navigability, minimizing drainage, wetland ecosystem irrigation and landing facilities by capital dredging in barisal division	36,297,883.00	-	-	-	-	-	36,297,883.00	-	36,297,883.00	
13	Feasibility Study for construction of walkway, Eco-park and other allied infrastructure on the foreshore land of the river Buriganga, Turag, Balu & Sitalakhya (3rd Phase) and waste removal from the river bed along circular waterways of Dhaka city and also development program for the elements of the study	47,300,000.00	-	-	-	-	-	47,300,000.00	-	47,300,000.00	
14	Feasibility Study for Navigation Improvement and Landing Facilities at Chittagoan Hill-Tracts Rision	34,931,294.00	-	-	-	-	-	34,931,294.00	-	34,931,294.00	
15	Feasibility Study for mordanization of port facilities for Khulna, Narshingdi, Barguna and development of Galachipa, Mongla, Meghna, Sunamganj, Sirajgong-Jagannathgang, Ghorashal, Kanchpur, Mojuchowdhuryhat-Daudkandi-Bausia River Port (1st Revised)	48,800,000.00	-	-	-	-	-	48,800,000.00	-	48,800,000.00	
16	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	
17	Feasibility Study for development of Teknaf, Cox's Baxar, Chatak, Faridpur, Gorashal River Port, Farry Ghat & Jattys at various location	49,019,819.00	-	-	-	-	-	49,019,819.00	-	49,019,819.00	
18	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	
19	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	
20	Procurement of 6 nos. Dredger	308,918.00	-	-	-	-	-	308,918.00	-	308,918.00	
<b>Total</b>		<b>32,103,830,865.81</b>	<b>10,262,105,681.55</b>		<b>5,079,823,367.00</b>	<b>20,758,351,481.66</b>	<b>1,107,132,724.55</b>	<b>21,865,484,206.21</b>	<b>11,345,479,384.15</b>	<b>4,075,149,586.00</b>	<b>15,420,628,970.15</b>



Bangladesh Inland Water Transport Authority (BIWTA)  
Schedule of FDR  
Financial Year : 2021-2022

A FDR with government bank

Schedule 3A  
Amount in Taka

Sl. No.	FDR No.	Date	Name of the bank	Branch	Maturity date	Renew of Maturity date	Amount tk	Validity (Month)	Interest rate (%)
1	0604035000747/472448, 35/747	21/6/2022	Rupali Bank Limited	Fakirapul Bazar Branch	21/6/2023		50,000,000	12	6.25
	<b>Total :</b>						<b>50,000,000</b>		

B FDR Against Foregin Currency.

Sl. No.	FDR No.	Date	Name of the bank	Branch	Maturity date	Renew of Maturity date	Amount (Tk)	Validity (Month)	Interest rate (%)
1	11112870000003	25/11/2021	Meghana Bank Limited	Dhanmondi Branch	25/11/2022	-	4,222,767	12	6.00
	<b>Total :</b>						<b>4,222,767</b>		



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

Schedule 3B

SI. No.	FDR No.	Date	Name of the bank	Branch	Maturity date	Renew of Maturity date	Amount (Tk)	Validity (Month)	Interest rate (%)
	09072020/013-206-0003747	09/7/20	Union Bank Ltd.	Panthopat Branch, Dhaka	09/7/21	09/07/22	40,000,000.00	12	8%
	0014TDCI22000417	21/06/22	Community Bank Limited	Farmgate Branch, Dhaka	21/06/23		10,000,000.00	12	7%
	<b>Sub total</b>						<b>50,000,000.00</b>		

**D FDR with non government bank(One month)**

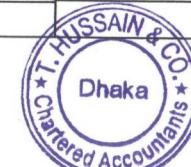
SI. No.	FDR No.	Date	Name of the bank	Branch	Maturity date	Renew of Maturity date	Amount (Tk)	Validity (Month)	Interest rate (%)
1	0131729/003-203-0023756	28/12/21	Union Bank Ltd.	Dilkusha Branch, Dhaka	3/28/2022	7/28/2022	40,000,000.00	1	6.25
2	0021942/1240000027644	28/12/21	Global Islami Bank Ltd.	Mohakhali Barnch, Dhaka	3/28/2022	7/28/2022	40,000,000.00	1	6.25
3	0004793/1240000027738	30/12/21	Global Islami Bank Ltd.	Dhanmondi Branch, Dhaka	3/30/2022	7/30/2022	50,000,000.00	1	6.25
4	0021942/1240000027644	30/06/22	Global Islami Bank Ltd.	Mohakhali Barnch, Dhaka	7/30/2022		90,000,000.00	1	6.25
	<b>Sub total</b>						<b>220,000,000.00</b>		

E

SI No	FDR No.	Date	Name of the bank	Branch	Maturity date	Renew of Maturity date	Amount (Tk)	Validity (Month)	Maturity date
1	0537835	1/7/2020	NRB G Bank	Nababpur Road	1/7/2023		50,000,000	12	10.50%
2	0510208	1/6/2019	NRB G Bank	Motijheel	1/6/2023		20,000,000	24	10.50%
3	0524403	1/7/2019	NRB G Bank	Panthapoth	1/7/2023		50,000,000	24	10.50%
4	0552066	1/9/2020	NRB G Bank	Banani	1/9/2023		30,500,000	24	10.50%
	<b>Sub total</b>						<b>150,500,000</b>		

**F 11 Completed Projects Closed and all Funds Deposited.**

SI No	FDR No.	Date	Name of the bank	Branch	Maturity date	Renew of Maturity date	Amount (Tk)	Validity (Month)	Maturity date
1	0107053/029-206-0002362	14/09/2020	Union Bank Limited	Banani Branch	14/09/2022		15,000,000.00	12	8%
	<b>Sub total</b>						<b>15,000,000.00</b>		
	<b>Total FDR</b>		<b>A+B+C+D+E</b>		<b>489,722,767.00</b>				



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

Schedule of Accounts Receivable as on 30 June 2022

**Schedule 4**  
**Amount in Taka**

SI No	Particulars	Balance as on 01.07.2021	Addition during the year	Realised /Adjustment during the year	Bad Debts	Balance as on 30.06.2022
1	Port debtors control A/C	16,679,552	4,184,527	4,229,698.00		16,634,381
2	Marine Safety Receivable	8,562,571	3,938,455	4,066,073.35		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	140,467,343.00		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	8,961,823.70		16,226,161
<b>Sub total</b>		<b>99,622,909</b>	<b>158,727,840</b>	<b>157,724,938</b>	-	<b>100,625,811</b>
9	Navana Motor	480,000	-	-		480,000
10	Sundry receivable ( Nou Kallan Tahabil )	5,305,740		5,305,740		0
	<b>Total</b>	<b>105,408,649</b>	<b>158,727,840</b>	<b>163,030,678</b>	-	<b>101,105,811</b>



Schedule of Accounts Receivable as on 30 June 2021

**Schedule 4**  
**Amount in Taka**

SI No	Particulars	Balance as on 01.07.2020	Addition during the year	Realised /Adjustment during the year	Bad Debts	Balance as on 30.06.2021
1	Port receivable	23,150,055	13,407,225	11,169,401.75	145,756.61	25,242,122
2	Conservancy receivable	7,838,066	41,035,867	41,247,929.00	200,470.28	7,425,534
3	Pilotages receivable	9,929,181		-	873,587.50	9,055,594
4	Salvage receivable	15,033,281	4,715,210	30,909.00	146,066.80	19,571,515
5	Hire charges receivable	9,272,328	7,803,329	-	61,953.26	17,013,704
6	Canal receivable	6,415,605		-	939,306.72	5,476,298
7	Miscellaneous receivable	16,247,679	19,744,703	20,131,463.03	22,778.04	15,838,141
	<b>Sub total</b>	<b>87,886,196</b>	<b>86,706,334</b>	<b>72,579,703</b>	<b>2,389,919</b>	<b>99,622,908</b>
8	Navana Motor	480,000				480,000
9	Sundry receivable ( Nou Kallan Tahabil )	8,062,870	2,548,618	5,305,747		5,305,740
	<b>Total</b>	<b>96,429,066</b>	<b>89,254,952</b>	<b>77,885,450</b>	<b>2,389,919</b>	<b>105,408,648</b>



Bangladesh Inland Water Transport Authority (BIWTA)  
Schedule of Government Grant- Development Project

As on 30 June 2022

Schedule 5

Sl No	Government Order No	Date	Amount (Tk)
1	18.00.0000.039.02.002.22.111	1st & 4th instalment	26/5/2022 40,000,000
2	18.00.0000.039.02.001.22.96	1st & 4th ©instalment	22/05/2022 11,600,000
3	18.00.0000.000.02.019.21.129	1st instalment	8/8/2021 750,000,000
4	18.00.0000.000.02.019.21.169	2nd instalment	1/12/2021 750,000,000
5	18.00.0000.000.02.019.21.28	3rd instalment	7/4/2022 750,000,000
6	18.00.0000.000.02.019.21.147	4th instalment	13/06/2022 750,000,000
7	18.00.0000.000.02.023.21.150	1st & 4th instalment	28/09/2021 100,000
8	18.00.0000.000.02.023.21.176	Additional loan	29/12/2021 900,000
9	Export Import Bank of Korea		7,935,387
10	18.00.0000.000.02.017.21.115	1st instalment	8/8/2021 188,000,000
11	18.00.0000.000.02.017.21.161	2nd instalment	4/11/2021 50,000,000
12	18.00.0000.000.02.017.21.22	3rd instalment	23/03/2022 72,875,000
13	18.00.0000.000.02.017.21.146	4th instalment	13/06/2022 487,600,000
14	18.00.0000.000.02.017.21.160	4th instalment	21/06/2022 18,300,000
15	18.00.0000.039.02.003.22.112	1st-4th instalment	26/05/2022 5,000,000
16	18.00.0000.000.02.022.21.143	1st instalment	17/08/2021 6,200,000
17	Export Import Bank of india		29,999,054
18	18.00.0000.000.02.021.21.141	1st instalment	17/08/2021 325,000,000
19	18.00.0000.000.02.021.21.164	2nd instalment	10/11/2021 325,000,000
20	18.00.0000.000.02.021.21.39	3rd instalment	25/04/2022 122,500,000
21	18.00.0000.000.02.021.21.152	4th instalment	13/06/2022 257,500,000
22	18.00.0000.000.02.015.21.133	1st instalment	8/8/2021 275,000,000
23	18.00.0000.000.02.015.21.162	2nd instalment	4/11/2021 271,942,000
24	18.00.0000.000.02.015.21.09	3rd instalment	24/01/2022 272,031,000
25	18.00.0000.000.02.015.21.41	4th instalment	27/04/2022 984,827,000
26	18.00.0000.000.02.015.21.159	excess	27/04/2022 78,200,000
27	18.00.0000.000.02.018.21.127	1st instalment	8/8/2021 74,550,000
28	18.00.0000.000.02.018.21.168	2nd instalment	21/11/2021 74,675,000
29	18.00.0000.000.02.020.21.38	3rd -4th instalment	21/04/2022 135,911,000
30	18.00.0000.000.02.016.21.131	1st instalment	8/8/2021 500,000,000
31	18.00.0000.000.02.016.21.160	2q instalment	4/11/2021 500,000,000
32	18.00.0000.000.02.016.21.15	3rd instalment	28/02/2022 460,150,000
33	18.00.0000.000.02.016.21.154	4th instalment	14/06/2022 531,350,000
34	18.00.0000.000.02.020.21.139	1st instalment	17/8/2021 199,100,000
35	18.00.0000.000.02.020.21.169	2nd instalment	12/12/2021 197,400,000
36	18.00.0000.000.02.020.21.40	3rd instalment	25/04/2022 195,100,000
37	18.00.0000.000.02.020.21.148	4th instalment	13/06/2022 181,300,000
38	18.00.0000.000.02.014.21.123	1st instalment	8/8/2021 50,000,000
39	18.00.0000.000.02.014.21.158	2nd instalment	4/11/2021 49,775,000
40	18.00.0000.000.02.014.21.29	3rd instalment	7/4/2022 49,607,500
41	18.00.0000.000.02.014.21.149	4th instalment	13/06/2022 49,549,700
42	18.00.0000.000.02.012.21.137	1st instalment	8/8/2021 145,100,000
43	18.00.0000.000.02.024.21.145	1st instalment	17/08/2021 26,600,000
44	18.00.0000.000.02.024.21.170	2nd instalment	1/12/2021 48,400,000
45	18.00.0000.000.02.024.21.151	3rd -4th instalment	13/06/2022 55,000,000
<b>Sub total</b>			<b>10,354,077,640.55</b>

Less: refund

Sl No	Challan No	Date	Amount (Tk)
1	30429	14/8/22	6,004,009
2	50832	14/8/22	161,586
3	55273	17/8/22	340,309
4	55384	26/4/22	154,435
5	31717	17/8/22	6,860,822
6	50835	17/8/22	152,545
7	50841	17/8/22	190,466
8	50851	17/8/22	493,877
9	50848	17/8/22	143,964
10	30433	14/8/22	7,736,819
11	50067	15/9/22	400,000
12	30452	14/8/22	42,655,681
13	30441	14/8/22	1,441,417
14	55279	22/8/22	326,060
15	33596	30/06/22	15,100,000
16	31782	17/08/22	9,807,503
17	50844	17/8/22	2,470
18	31285 revenue	22/08/22	
<b>Sub total</b>			<b>91,971,963</b>
<b>Total</b>			<b>10,262,105,678</b>
<b>Balance as on 1.7.2021</b>			<b>76,453,499,662</b>
<b>Balance 30-6-2022</b>			<b>86,715,605,339.38</b>



**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Schedule of Government Grant-(Revenue)**  
**As on 30 June 2022**

**Schedule 6**

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

**As on 30 June 2021**

**Schedule 6**

<b>Sl No</b>	<b>Government Order No</b>	<b>Date</b>	<b>Amount (Tk)</b>
1	18.00.0000.012.20.045.11(part-1) 93 1st installment	15.09.2020	1,270,000,000
2	18.00.0000.012.20.045.11(part-1) 144 2nd installment	11.11.20	1,270,875,000
3	18.00.0000.012.20.045.11(part-1) 39 3rd installment	17.02.2021	1,260,625,000
4	18.11.0000.483.14.020.20-1007 4th installment	27.04.2021	1,277,000,000
<b>Sub total</b>			<b>5,078,500,000</b>
<b>Less:Refund</b>			<b>-</b>
<b>Less:Transferred to Capital Grant</b>			<b>593,840,175</b>
<b>Total</b>			<b>4,484,659,825</b>



