

Private & Confidential

**INDEPENDENT AUDITORS' REPORT
AND
FINANCIAL STATEMENTS
AS AT AND FOR THE YEAR ENDED 30 JUNE, 2024**

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

**JOINT AUDIT
BY**

BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS
Dhaka Trade Centre (11th floor)
99 Kazi Nazrul Islam Avenue,
Kawranbazar, Dhaka-1215, Bangladesh

CHOWDHURY BHATTACHARJEE & CO.
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Kawranbazar, Dhaka-1215, Bangladesh

**BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2024**

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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, 2024, Statement of Income & Expenditure, Statement of Changes in Equities, Statement of Cash Flows for the year then ended and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the Financial Statements prepared in accordance with International Financial Reporting Standards (IFRS), give a true and fair view of the state of the Organization's affairs as at 30 June, 2024 and of the results of its operations and its Cash Flows for the year then ended and comply with the other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the Financial Statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, the authority is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Board use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization'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 organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

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


Dipok Kumar Roy, FCA
Enrollment No : 1334
Partner
Basu Banerjee Nath & Co.
Chartered Accountants
DVC: 2412261334AS323590



Place: Dhaka
Date: 26 December, 2024

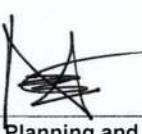

Saptam Biswas, FCA
Enrollment No: 1615
Partner
Chowdhury Bhattacharjee & Co.
Chartered Accountants
DVC: 2412261615AS673180

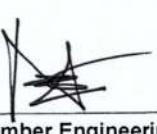


BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE, 2024

Notes	Page No:	30 June, 2024 Taka	30 June, 2023 Taka
Assets			
Non Current Assets			
Property, Plant and Equipment	4.00	12	70,189,234,593.86
Capital Work in progress	5.00	12	37,759,187,642.48
Assets transferred to BIWTC			32,386,726,763.38
			43,320,188.00
Other Assets			
Development dredging	6	12	37,795,501,536.27
	6.1	12	37,795,501,536.27
Investments			
Loan against BIWTA employees' PF	7	13	442,484,338.67
Fixed Deposit Receipt (FDR)	Sch-3	13	179,508,844.18
			262,975,494.49
Loan to Employees			
	8	13	1,046,927,001.51
Current Assets			
Stores and spares	9	13	5,194,295,393.97
Accounts receivable	9.1	13	894,820,995.39
Receivable from ICT Pangaon	9.2	13	177,707,010.90
Cash in transit	9.3	13	41,366,358.04
Current account with inter offices	9.4	14	297,759,168.41
Advances, loan deposit and prepayments	9.5	14	337,375,470.33
Cash and cash equivalents	9.6	14	43,489,632.30
	9.7	16	3,401,776,758.60
Total Assets			114,668,442,864.28
Equity and Liabilities			
Equity and Fund			
Government grant- development	10	18-19	97,349,163,979.02
Government grant- capital and work plan	10.1	18	110,630,975,810.52
Foreign grant	10.2	18	5,476,857,448.44
Grant from Environment Ministry	10.3	19	1,379,590,019.89
Naval prize fund	10.4	19	-
Building fund	10.5	19	11,241,670.65
Accumulated deficit	10.6	19	12,662,479.67
	10.7	19	(20,162,163,450.15)
Non Current Liabilities	11	19-20	8,241,859,807.72
Loan From Government	11.1	19	436,058,106.54
Loan From Government (Foreign loan)	11.2	20	2,084,814,113.18
Debt servicing liability on restructured loan	11.3	20	1,711,000,000.00
Loan for ICT (CPA)	11.4	20	1,540,810,000.00
Loan From Government (Exim Bank Ltd, Korea)	11.5	20	2,469,176,500.00
Padma bridge Authority	11.6	20	1,088.00
Current Liabilities and Provisions	12	20-23	9,077,419,077.54
Liabilities for expenses	12.1	20	215,630,608.67
Liabilities for other finance	12.2	21-23	2,224,136,740.63
Provision for interest on long term loan	12.3	23	6,637,651,728.24
Total equity and liabilities			114,668,442,864.28
99,835,069,683.54			

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


Member Planning and Operation


Member Engineering


Member Finance


Chairman

Signed in terms of our separate report of even date.


Dipok Kumar Roy, FCA
Enrollment No : 1334
Partner
Basu Banerjee Nath & Co.
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DVC: 2412261334AS323590



Place: Dhaka
Date: 26 December, 2024




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BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30 JUNE, 2024

	Note	Page No:	2023-2024 Taka	2022-2023 Taka
Operating Income	13	23	3,024,020,403.40	2,939,700,393.23
Less: Operating expenditure	14	24-27	6,829,984,033.23	7,011,356,939.80
Operating Deficit			(3,805,963,629.83)	(4,071,656,546.57)
Other Charges	15	27	2,351,765,875.66	2,447,858,555.19
Net Operating Deficit			(6,157,729,505.49)	(6,519,515,101.76)
Non Operating Income	16	27	286,678,907.66	248,256,851.71
Net Deficit			(5,871,050,597.83)	(6,271,258,250.05)
Revenue grant from Government	17	27	4,964,406,282.44	5,042,888,000.00
Excess of expenditure over income			(906,644,315.39)	(1,228,370,250.05)

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



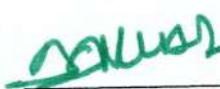
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BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE, 2024

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
Balance as on 1 July 2023	95,466,929,278.56	1,379,590,019.89	11,241,670.65	12,662,479.67	(19,255,519,134.76)	5,337,397,165.44	210,674,920.00	83,162,976,399.45
Addition during the year	14,994,672,000.00	-	-	-	-	139,500,000.00	-	15,134,172,000.00
Refund during the year	(41,300,388.04)	-	-	-	-	(39,717.00)	-	(41,340,105.04)
Receivable from ICT Pangaon	-	-	-	-	-	-	-	-
Excess of expenditure over income	-	-	-	-	(906,644,315.39)	-	-	(906,644,315.39)
Transfer from Environment Ministry	210,674,920.00	-	-	-	-	-	(210,674,920.00)	-
Payment to Pension fund	-	-	-	-	-	-	-	-
Total as on 30 June, 2024	110,630,975,810.52	1,379,590,019.89	11,241,670.65	12,662,479.67	(20,162,163,450.15)	5,476,857,448.44	-	97,349,163,979.02

BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE, 2023

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
Balance as on 1 July 2022	86,715,605,339.38	1,379,590,019.89	11,241,670.65	12,662,479.67	(17,814,068,530.71)	5,082,897,165.44	210,674,920.00	75,598,603,064.32
Addition during the year	8,944,937,245.00	-	-	-	-	260,500,000.00	-	9,205,437,245.00
Adjustment during the year	(193,613,305.82)	-	-	-	-	(6,000,000.00)	-	(199,613,305.82)
Receivable from ICT Pangaon	-	-	-	-	-	-	-	-
Excess of expenditure over income	-	-	-	-	(1,228,370,250.05)	-	-	(1,228,370,250.05)
Payment to Pension fund	-	-	-	-	(250,000,000.00)	-	-	(250,000,000.00)
Total as on 30 June, 2023	95,466,929,278.56	1,379,590,019.89	11,241,670.65	12,662,479.67	(19,255,519,134.76)	5,337,397,165.44	210,674,920.00	83,162,976,399.45

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

Member Planning and Operation

Member Engineering

Member Finance

Chairman

Signed in terms of our separate report of even date.

Dipok Kumar Roy, FCA
Enrollment No : 1334

Partner
Basu Banerjee Nath & Co.
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DVC: 2412261334AS323590



Place: Dhaka
Date: 26 December, 2024

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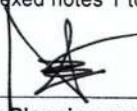


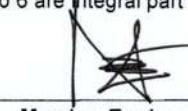
BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE, 2024

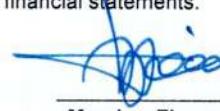
	2023-2024 Taka	2022-2023 Taka
A Cash flows from operating activities :	1,516,857,331.72	664,987,188.08
Excess of expenditure over income (loss)	(906,644,315.39)	(1,228,370,250.05)
Accumulated Deficit (Convert from General Fund)	-	(250,000,000.00)
Accumulated Deficit (Receivable from ICT Pangaon)	-	36,919,646.00
Add: Non cash expenditure depreciation charges	2,157,350,311.00	2,253,442,990.53
Less: Gain on assets disposal	(5,027,000.00)	-
Changes in working capital	271,178,336.11	(147,005,198.40)
(Increase) / Decrease in stores and spares	(79,966,461.00)	77,352,673.40
(Increase) / Decrease in accounts receivable	(76,329,598.10)	(271,602.00)
(Increase) / Decrease in Receivable from ICT Pangaon	(1,947,494.50)	(39,418,864.00)
(Increase) / Decrease in cash in transit	40,298,176.68	(12,019,354.00)
(Increase) / Decrease in current accounts with inter office	(57,587,767.30)	(56,470,380.00)
(Increase)/Decrease in advance, deposits and prepayments	(6,058,556.12)	(1,750,117.00)
Increase / (Decrease) in liabilities for expenses	(5,364,969.31)	(90,960,392.80)
Increase / (Decrease) in liabilities for other finance	458,135,005.76	(23,467,162.00)
B Cash flows from investing activities :	(15,408,213,232.80)	(9,118,633,719.10)
(Acquisition)/disposal of property, plant and equipment	(793,898,457.41)	(492,525,003.00)
Proced from assets disposal	5,027,000.00	-
(Increase) / Decrease in capital work in progress	(10,987,703,445.05)	(5,978,394,348.00)
Increase in other assets	(3,467,067,379.00)	(2,772,929,591.00)
(Increase) / Decrease in FDR against general fund	(8,467,950.00)	235,215,222.90
Increase in loan fund for employees	(156,103,001.34)	(110,000,000.00)
C Cash flows from financing activities :	15,287,247,459.68	9,188,760,152.02
Government grant capital and work plan	139,460,283.00	254,500,000.00
Government grant development	14,953,371,611.96	8,751,323,939.00
Foreign loan	-	-
Current Liabilities and Provisions	194,415,564.72	194,415,565.02
Padma Bridge project	-	(11,479,352.00)
D Net cash flows during the year (A+B+C)	1,395,891,558.60	735,113,621.60
E Cash and cash equivalents at beginning of year	2,005,885,200.26	1,270,771,578.66
F Cash and cash equivalents at end of year (D+E)	3,401,776,758.60	2,005,885,200.26

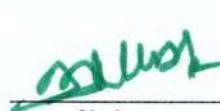
Footnote: The entity transferred Balance of Grant from Environment Ministry BDT. 210,674,920.00 to the Government grant development during the year.

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


Member Planning and Operation


Member Engineering


Member Finance


Chairman

Signed in terms of our separate report of even date.

Dipok Kumar Roy, FCA
Enrollment No : 1334
Partner
Basu Banerjee Nath & Co.
Chartered Accountants
DVC: 2412261334AS323590

Place: Dhaka
Date: 26 December, 2024



Saptam Biswas, FCA
Enrollment No: 1615
Partner
Chowdhury Bhattacharjee & Co.
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BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

01 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 for navigational purposes and for provision of aids to navigation, including marks, buoys, lights and semaphore signals;
- b) Disseminate navigational and meteorological information including publishing river charts;
- c) Maintain pilotage and hydrographic survey services;
- d) Draw up programmed of dredging requirements and priorities for efficient maintenance of existing navigable waterways and for resuscitation of dying rivers, channels, or canals, including development of new channels and canals for navigation;
- e) Develop, maintain and operate inland river ports, landing ghats and terminal facilities in such ports or ghats;
- f) Carry out removal of wrecks and obstructions in inland navigable waterways;
- g) Conduct traffic surveys to establish passenger and cargo requirements on the main rivers, feeders and creek routes;
- h) Develop the most economical facilities for passenger traffic to ensure comfort, safety and speed on mechanized craft;
- i) Fix maximum and minimum fares and freight rates for inland water transport on behalf of the Government of Bangladesh as provided in section 59 of the Inland Shipping Ordinance 1976;
- j) Approve time tables for passenger and cargo services;
- k) Carry out different courses in the field of Inland waterways transportation to prepare proficient manpower like Master Driver, Greaser, Sucanny, Sarong etc.
- l) Ensure coordination of inland water transport with other forms of transport, with major sea ports and with trade and agricultural interests for the optimum utilization of the available transport capacity;
- m) Arrange programmers of technical training for inland water transport personnel within and outside Bangladesh; and
- n) Maintain liaison with the shipyard and ship repair industry to meet the requirements of the inland water transport fleet repairs and new manufacturers.
- o) Eviction of foreshore land & Construction of walkway, bank protection dimarcation pillar etc.

1.3 Regulatory regime for BIWTA

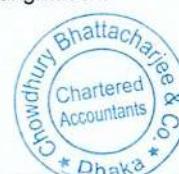
BIWTA is carrying on its business activities in accordance with the Ordinance of East Pakistan Inland water Transport Authority Ordinance 1958 but thereafter it has been amended several times and at the latest it has been amended in 1997 which is renamed as the Inland Water Transport Authority (Amendment)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

1.4 Components of financial statements

- a) Statement of Financial Position
- b) Statement of Income & Expenditure
- c) Statement of Changes in Equity
- d) Statement of Cash Flows
- e) Notes to the Financial Statements

1.5 Segment reporting

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



02 Basis of presentation of financial statements

2.1 Basis of measurement

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

2.2 Statement of compliance

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

2.3 Going concern

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

2.4 Presentation of financial statements

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

2.5 Reporting period

The reporting period of the Authority covers one financial year from 1st July 2023 to 30 June 2024 constantly.

2.6 Approval of financial statements

The financial statements have been approved by the Chairman and the Board on 24 December, 2024.

2.7 Reporting currency

The financial statements are prepared and presented in Bangladeshi taka as a currency.

2.8 Comparative information and rearrangement thereof

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

2.9 Key accounting estimates and judgments in applying accounting policies

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

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

03 Accounting principles and policies

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

3.1 Revenue recognition

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

- Revenue earned on the execution of services is recognized as revenue when the service is completed;
- 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
- Revenue which forms an integral part of the effective profit (revenue) rate of a financial instrument is recognized and recorded as profit (revenue).



3.2 Property, plant and equipment

3.2.1 Recognition and measurements

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

3.2.2 Maintenance activities

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

3.2.3 Depreciation

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

3.2.4 Retirement and disposal

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

3.3 Investment in FDR

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

3.4 Inventories

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

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

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

3.5 Accounts receivables

Accounts receivable are created at original invoice amount less any provision for doubtful debts. Provisions are made where there is evidence of a risk of non payment, taking into account ageing, previous experience and general economic conditions. When an accounts receivable is determined to be uncollectible it is written off, firstly against any provision available and then to the Statement of Income & Expenditure . Subsequent recoveries of amounts previously provided for are credited to the Statement of Income and Expenditure.

3.6 Advance, deposits and prepayments

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

3.7 Other current assets

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

3.8 Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash in hand and bank balances represent cash and cash equivalents considering the IAS 1 "Presentation of Financial Statements" which provide, that cash and cash equivalents are readily convertible to known amounts of cash and are subject to an insignificant risks of changes in value and are not restricted as to use.

3.9 Impairments of non financial assets

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



3.10 Intangible assets

3.10.1 Recognition and measurements

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

3.10.2 Subsequent expenditure

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

3.11 Liabilities and basis of their valuation

3.11.1 Liabilities for expenses and finance

Liabilities are recognized for amounts to be paid in future for goods and services received, whether or not billed by the supplier.

3.11.2 Provisions

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

3.12 Borrowing cost

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

3.13 Employee benefits

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

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

a) Defined contribution plan

This represents recognized General Provident Fund(GPF) for all its permanent employees. Assets of the provident fund are vested with a trustee board for the purpose of administration as per the relevant rule.

b) Defined benefit plan

This represents Pension Scheme for its permanent employees. Employees are entitled to get pension benefit after completion of minimum five years of government service. The pension benefit calculated as per pension gazette vide SRO No - 261-Act/2014 named "বাংলাদেশ অভ্যন্তরীণ নৌ-পরিবহন কর্তৃপক্ষ কর্মচারী (অবসর ভাতা ও অবসরজনিত সুবিধাদি) বিধিমালা-২০১৮" published in November 12,2014.

3.14 Statement of cash flows

Statement of cash flows has been prepared using indirect method.

3.15 Income Tax Expenses

The entity recognized its income tax expenses on a cash basis, recording them as expenses only upon payment. Consequently, no Advance Income Tax or Provision for Income Tax has been recognized in the financial statements.



30-Jun-24 Taka	30-Jun-23 Taka
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4.00 PROPERTY, PLANT AND EQUIPMENT : Tk. **37,759,187,642.48**

Details of Property, Equipment and Instrument and depreciation as at 30 June, 2024 are shown in the annexed "Schedule-1".
This is made up as follows:

Balance as at 01 July, 2023 (at cost)	53,384,527,571.91	52,892,002,569.35
Add : Net Addition during the year	793,898,457.41	492,525,002.56
Less : Sales/Adjustment during the year	54,178,426,029.32	53,384,527,571.91
Balance as at 30 June, 2024 (at cost)	54,173,399,029.32	53,384,527,571.91
Less : Accumulated depreciation	16,414,211,386.84	14,261,888,075.69
Carrying Value	37,759,187,642.48	39,122,639,496.22

Addition During the year as follows :

Addition during the year revenue	295,297,669.00	492,525,002.56
Addition during the year- Project	498,600,788.41	-
	793,898,457.41	492,525,002.56

5.00 CAPITAL WORK IN PROGRESS : Tk. **32,386,726,763.38**

This is made up as follows:

Opening Balance	21,399,023,318.33	15,420,628,970.15
Add: Addition during the year	32,386,726,763.38	5,978,394,348.18
Less: Adjustment during the year	53,785,750,081.71	21,399,023,318.33
Closing Balance	21,399,023,318.33	-
	32,386,726,763.38	21,399,023,318.33

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

6.00 OTHER ASSETS : Tk. **37,795,501,536.27**

This is made up as follows:

Development dredging (Note 6.1)	37,795,501,536.27	34,328,434,157.27
Total	37,795,501,536.27	34,328,434,157.27

6.1 DEVELOPMENT DREDGING & OTHERS: Tk. **37,795,501,536.27**

This is made up as follows:

Balance as on 01 July, 2023	33,911,299,954.89	29,827,817,362.94
Add: Addition during the year	3,467,067,379.00	2,772,929,591.00
Add: Intangible Assets	37,378,367,333.89	32,600,746,953.94
Development Dredging 3 rd project	-	1,310,553,000.95
Balance as on 30 June, 2024	37,378,367,333.89	33,911,299,954.89
	417,134,202.38	417,134,202.38
	37,795,501,536.27	34,328,434,157.27

6.2 INTANGIBLE ASSETS : Tk.

This is made up as follows:

Other than 3 rd project	-	1,252,252,455.35
3 rd project	-	58,300,545.60
Less: Transfer to Development Dredging	-	1,310,553,000.95
Total	-	-

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



30-Jun-24 Taka	30-Jun-23 Taka
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7.00 INVESTMENTS : Tk.	442,484,338.67		
This is made up as follows:			
Loan against employees PF	179,508,844.18	179,508,844.18	
Fixed Deposit Receipt (FDR) (Schedule 3)	262,975,494.49	254,507,544.49	
	Total	442,484,338.67	434,016,388.67
The details of the FDR against general fund have been shown in Schedule 3			
8.00 LOAN TO EMPLOYEES : Tk.	1,046,927,001.51		
This is made up as follows:			
Balance as on 01 July, 2023	890,824,000.17	780,824,000.17	
Add: Addition during the year	156,103,001.34	110,000,000.00	
	Total	1,046,927,001.51	890,824,000.17
Less: Adjustment during the year	-	-	
Balance as on 30 June, 2024	1,046,927,001.51	890,824,000.17	
9.00 CURRENT ASSETS : Tk.	5,194,295,393.97		
This is made up as follows:			
Stores and spares (Note 9.1)	894,820,995.39	814,854,534.39	
Accounts receivable (Note 9.2)	177,707,010.90	101,377,412.40	
Receivable From ICT Pangaon (Note 9.3)	41,366,358.04	39,418,863.54	
Cash in transit (Note 9.4)	297,759,168.41	338,057,345.09	
Current account with inter office (Note 9.5)	337,375,470.33	279,787,703.03	
Advance, loan deposit and prepayment (Note 9.6)	43,489,632.30	37,431,076.18	
Cash and cash equivalent (Note 9.7)	3,401,776,758.60	2,005,885,200.25	
	Total	5,194,295,393.97	3,616,812,134.88
9.01 STORES AND SPARES : Tk.	894,820,995.39		
This is made up as follows:			
Balance as on 01 July, 2023	814,854,534.39	892,207,207.59	
Add: Addition during the year	188,917,908.00	117,060,629.00	
	Total	1,003,772,442.39	1,009,267,836.59
Less: Issue during the year	108,951,447.00	194,413,302.20	
Balance as on 30 June, 2024	894,820,995.39	814,854,534.39	
9.02 ACCOUNTS RECEIVABLE : Tk.	177,707,010.90		
This is made up as follows:			
Balance as on 01 July, 2023	101,377,412.40	101,105,810.66	
Add: Addition during the year	241,814,408.40	160,447,596.35	
	Total	343,191,820.80	261,553,407.01
Less: Realization during the year	165,484,809.90	160,175,994.61	
Balance as on 30 June, 2024	177,707,010.90	101,377,412.40	
The break down of the accounts receivable have been shown in Schedule 4.			
9.03 RECEIVABLE FROM ICT PANGAON : Tk.	41,366,358.04		
This is made up as follows:			
Opening Balance	39,418,863.54	36,919,646.00	
Add: Addition During the year	1,947,494.50	2,499,217.54	
Balance as on 30 June, 2024	41,366,358.04	39,418,863.54	

BIWTA bears salary, allowance & all incidental expenses paid to the officers and employees working at Pangaon Container Port. In future if Pangaon Container Port achieves financial viability Pangaon Container Port will pay all the dues of BIWTA. For this reason all expenses incurred against Pangaon Container Port till June 2024 shown as "Receivable from ICT Pangaon".



30-Jun-24 Taka	30-Jun-23 Taka
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9.04 CASH IN TRANSIT : Tk.

297,759,168.41

This is made up as follows:

Dhaka port income	15,752,832.03	27,085,755.58
Narayangonj port income	56,580,982.79	71,336,969.56
Chandpur port income	9,347,971.00	3,076,147.35
Khulna port income	12,453,314.00	4,025,672.00
Barisal port income	4,598,228.05	22,107,868.96
Patuakhali port income	2,008,605.00	4,979,554.00
Chittagong port income	15,739,039.91	1,137,184.78
Aricha port income	13,042,002.59	7,524,709.13
Baghabari port income	1,454,857.00	1,951,131.00
Narsingdi port income	984,399.93	42,097.36
Shimulia Port Income	123,036.60	1,414,692.60
Borguna Port Income	262,047.00	3,466,913.36
Nowapara Port Income	15,731,279.08	3,129,652.13
Ashugonj Vairab Port Income	3,212,443.00	3,998,725.00
Bhola Port Income	51,506,068.00	16,734,158.00
Tongi River Port Income	15,901,430.05	23,645,047.70
Ghorashal Port Income	10,723,349.00	16,680,330.00
Meghna ghat Port Income	29,280,256.36	30,307,783.28
Nagarbari Port Income	25,293,768.00	30,804,970.00
Sunamgonj Port Income	12,678,673.04	63,675,457.00
Canal Income	1,084,585.98	932,526.30
Total	297,759,168.41	338,057,345.09

9.05 CURRENT ACCOUNT WITH INTER OFFICES : Tk.

337,375,470.33

This is made up as follows:

Barisal regional office	2,259,303.29	21,036,773.73
Dhaka regional office	160,652,817.05	84,331,710.05
Sadar ghat	27,715,603.49	45,502,552.79
Narayangonj office	97,031,614.53	72,261,879.52
Chand pur office	1,423,149.02	4,676,490.02
Chittagong office	5,821,255.03	20,450,604.48
Khulna office	5,054,843.17	11,648,185.40
Aricha office	24,980,273.34	6,138,471.81
Sirajgonj office	3,067,584.87	4,713,022.69
Mowa office	8,071,183.73	9,730,169.73
Barisal marine workshop	(702,157.19)	(702,157.19)
Total	337,375,470.33	279,787,703.03

9.06 ADVANCE, DEPOSIT AND PREPAYMENT : Tk.

43,489,632.30

This is made up as follows:

Loan to staff (Note 9.6.1)	1,229,741.00	1,190,741.00
Security deposit (Note 9.6.2)	6,995,193.00	1,296,575.00
Prepaid expenses (Note 9.6.3)	23,532,558.16	22,326,252.16
Miscellaneous advance (Note 9.6.4)	11,499,336.89	11,836,757.51
Advance Income Tax (Note 9.6.4.5)	-	780,750.51
Value Added Tax (VAT) (Note 9.6.4.6)	223,733.25	-
Revenue Stamp (Note 9.6.4.7)	9,070.00	-
Total	43,489,632.30	37,431,076.18

9.6.01 LOAN TO STAFF : Tk.

1,229,741.00

This is made up as follows:

Computer loan (Note 9.6.1.1)	1,229,741.00	1,190,741.00
Total	1,229,741.00	1,190,741.00



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9.6.1.1 COMPUTER LOAN : Tk. 1,229,741.00

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

1,190,741.00
384,180.00

1,282,741.00
344,584.00

Less: realization/adjustment during the year

1,574,921.00
345,180.00

1,627,325.00
436,584.00

Balance as on 30 June, 2024

1,229,741.00

1,190,741.00

9.6.02 SECURITY DEPOSIT : Tk. 6,995,193.00

This is made up as follows:

Dhaka electry supply

7,450.00

7,450.00

Environmental Clearance fee of project - Ashugonj Container Port

-

575,000.00

Dhaka Power Distribution Company Ltd.

400,000.00

400,000.00

Titas gas Transmission co.

10,125.00

10,125.00

Benemoy service station

65,000.00

65,000.00

Water development board

224,000.00

224,000.00

Construction of piller, walkwayand jetty of Buriganga, Turag and Balu river

6,273,618.00

-

Bangladesh Oxyzen Ltd

15,000.00

15,000.00

Total **6,995,193.00** **1,296,575.00**

9.6.03 PREPAID EXPENSES : Tk. 23,532,558.16

This is made up as follows:

Balance as on 01 July, 2023

22,326,252.16

22,326,252.16

Add: Addition during the year

1,206,306.00

-

23,532,558.16

22,326,252.16

Less: realization/adjustment during the year

-

Balance as on 30 June, 2024

23,532,558.16

22,326,252.16

9.6.4 MISCELLANEOUS ADVANCE : Tk. 11,499,336.89

This is made up as follows:

Work and TA advance (Note 9.6.4.1)

7,379,911.84

7,504,483.46

Pay advance (Note 9.6.4.2)

1,872,712.03

2,080,484.03

Lump sum advance (Note 9.6.4.3)

465,156.00

465,156.00

Other advance (Note 9.6.4.4)

1,781,557.02

1,786,634.02

Total **11,499,336.89** **11,836,757.51**

9.6.4.1 WORK AND TA ADVANCE : Tk. 7,379,911.84

This is made up as follows:

Balance as on 01 July, 2023

7,504,483.46

8,111,348.16

Add: Addition during the year

772,585,300.55

823,705,349.05

Less: Realization/adjustment during the year

780,089,784.01

831,816,697.21

Balance as on 30 June, 2024

772,709,872.17

824,312,213.75

7,379,911.84

7,504,483.46

9.6.4.2 PAY ADVANCE : Tk. 1,872,712.03

This is made up as follows:

Balance as on 01 July, 2023

2,080,484.03

278,072.03

Add: Addition during the year

1,568,540.00

1,802,412.00

Less: Realization/adjustment during the year

3,649,024.03

2,080,484.03

Balance as on 30 June, 2024

1,776,312.00

-

1,872,712.03

2,080,484.03



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9.6.4.3 LUMP SUM ADVANCE : Tk. 465,156.00

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

465,156.00 466,156.00

- -

465,156.00 466,156.00

1,000.00

- -

465,156.00 465,156.00

9.6.4.4 OTHER ADVANCE : Tk. 1,781,557.02

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

1,786,634.02 1,794,815.02

- -

1,786,634.02 1,794,815.02

5,077.00 8,181.00

- -

1,781,557.02 1,786,634.02

9.6.4.5 ADVANCE INCOME TAX : Tk.

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

780,750.51 -

- 780,750.51

780,750.51 -

- 780,750.51

Less: Realization/adjustment during the year

Balance as on 30 June, 2024

9.6.4.6 VALUE ADDED TAX: Tk. 223,733.25

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

- 1,567,996,716.92

- 1,567,996,716.92

- 1,568,220,450.17

- 223,733.25

Less: Realization/adjustment during the year

Balance as on 30 June, 2024

9.6.4.7 REVENUE STAMP : Tk. 9,070.00

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

- 839,021.00

- 839,021.00

- 848,091.00

- 9,070.00

9.07 CASH AND CASH EQUIVALENT : Tk. 3,401,776,758.60

This is made up as follows:

Cash in hand

61,197.55 61,197.55

Sanchaya patra (Note 9.7.1)

2,500.00

Cash at bank (Note 9.7.2)

3,401,715,561.05 2,005,821,502.70

Total 3,401,776,758.60 2,005,885,200.25

9.7.1 SANCHAYA PATRA : Tk.



9.7.2 CASH AT BANK : Tk.

1,894,646,524.87

This is made up as follows:

Revenue Account:

	30-Jun-24 Taka	30-Jun-23 Taka
Sonali Bank PLC. Local office A/C: 0002636003148	21,386,683.52	14,966,119.30
Sonali Bank PLC. Local office A/C: 0002633004082	-	567.08
Dutch Bangla Bank PLC Progoti soroni A/C: 1931200003182	6,866,270.55	3,398,625.48
Basic Bank, Dilkusha Br, A/C: 1516-01-0000753	1,321,014.81	889,422.93
Agrani Bank, F Exchange A/C: 0200000882326	2,475,038.02	9,659,496.80
Agrani Bank Head office A/C: 800003687	5,437,031.90	3,944,932.17
Rupali Bank PLC Local office, A/C: 0018024000009	22,117,172.47	31,731,065.58
Janata Bank Local office A/C: 01023600117	33,749,682.39	3,170,812.34
Janata Bank J.Bhaban Corporate. Br A/C: 0100000969600	2,233,942.80	2,175,319.75
Social Islami bank F.Exchange br A/C: 018136000021	300,177,758.44	654,728,773.52
Al-Arafah Islami Bank, Head office A/C: 9901310290164	245,442,742.10	229,499,684.00
Community Bank, Corporate Br. A/C: 0014TDC123000763	21,207,685.93	20,000,000.40
Social Islami bank, Keraniganj A/C: 0445310014249	82,987,200.00	-
Social Islami bank F.Exchange br A/C: 0185310091369	103,734,000.00	-
Al-Arafah Islami Bank, Head office A/C: 9901360018819	103,213,791.90	-
Al-Arafah Islami Bank, Head office A/C: 9901360018821	103,382,496.70	-
Al-Arafah Islami Bank, Head office A/C: 9901310443028	103,583,736.80	-
Al-Arafah Islami Bank, Head office A/C: 9901360021429	151,364,083.30	-
Al-Arafah Islami Bank, Nandipara A/C: 0601310120779	20,731,979.09	-
Al-Arafah Islami Bank, Head office A/C: 9901360021431	100,892,635.40	-
Southeast Bank, Mohakhali A/C: 008224300001301	31,104,900.00	-
Southeast Bank, Mohakhali A/C: 008224100000064	101,686,458.34	-
First Security Islami Bank, Motijheel A/C: 012924300008381	156,257,171.88	-
Exim Bank, Panthapath, A/C: 0121003163502	152,640,342.28	-
Community Bank, Corporate Br. A/C: 0014TDC123001953	20,652,706.25	-
Sub-total	1,894,646,524.87	974,164,819.35

Project Bank Account : Tk.

1,507,069,036.18

Agrani Bank Head office A/C: 0200000069635	465.07	463.06
Agrani Bank F.Ex.Br.A/C: 0200001562371	8,235.38	9,134.24
Agrani Bank F.Ex.Br. A/C: 0200000855408	386,890.57	380,755.60
Agrani Bank F.Ex.Br. A/C: 0200014053410	46,018.85	46,025.44
Rupali Bank Fakiraul Bazar, A/C: 0604024000013	12,134,470.66	10,683,735.66
Rupali Bank L. office, A/C: 0018024000188	16,680,730.00	16,303,336.00
Rupali Bank Local Office ,A/C: 0018024000236	7,448,745.00	16,072,044.00
Rupali Bank Local Office ,A/C: 0018024000237	26,145,709.00	25,184,659.00
Rupali Bank Local office,A/C: 0018024000183	33,263,564.00	32,497,438.00
Rupali Bank Local office,A/C: 0018024000077	861,992.71	846,681.71
Rupali Bank Local office ,A/C: 0018024000180	45,948.00	47,673.00
Rupali Bank Local office , A/C: 0018024000195	304,390.92	299,690.92
Rupali Bank Fakiraul Bazar, A/C: 0604024000042	242,690.00	242,690.00
IFIC Bank, Motijheel Br,A/C: 1001378314041	201,963.65	200,118.01
IFIC Bank, Motejheel Br, A/C: 1001694327041	16,505,638.71	16,256,519.60
N R B Global Bank, Motijheel Br. A/C: 1130000004288	482,332,255.00	344,310,176.00
Dutch Bangla Bank PLC Local Br. A/C: 1011200006658	722,912.75	698,656.58
Dutch Bangla Bank PLC Local Br. A/C: 1011200006663	160,988.38	157,016.52
Basic Bank, Main Br,A/C: 0999-4222173	933,649.00	32,160.00
Basic Bank, Santinagar Br,A/C: 0999-4529213	2,548,270.00	-
Social Islami Bank PLC.F.EX.A/C: 018136000214	33,790,507.88	61,018,141.94
Social Islami Bank PLC.F.EX.A/C: 0181360001844	230,213.90	229,204.70
Social Islami Bank PLC. Foreign Ex. 0181360001179	844,223.06	830,668.53
Social Islami Bank PLC. Foreign Ex. A/C: 0181360001192	756,270.57	744,297.30
Social Islami Bank PLC. Foreign Ex.A/C: 0181360001203	262,514.49	258,554.63
Social Islami Bank PLC.F.EX.A/C: 0181360001269	171,759.22	169,482.20
Social Islami Bank PLC. Foreign Ex. A/C: 0181360001236	1,316,052.27	1,296,263.28
Social Islami Bank Itd.F.EX.A/C: 0181360002103	316,043,392.00	197,676,213.00
Eastern Bank , Darunsalam Br. A/C:1181360259928	90,139.19	2,356,637.32
Eastern Bank Motijheel Br. A/C: 1021360282996	2,193,236.25	2,211,574.09
Bangladesh Development Bank Motijheel -A/C: 0660240000011	889,514.72	870,739.20
Janata Bank Corporate Br A/C:0100001015561	141,794.42	139,272.48
National Bank,Dilkusha Br. A/C: 099936001787	7,850,160.64	7,677,453.53
United Comm. Bank F. Ex. Br.A/C:072130100000416	305,241.91	301,685.88
Dhaka Bank, local office A/C:2011500002903	2,304,370.97	2,276,265.22



Jamuna Bank PLC ,Dilkhusa Br.A/C: 0006-0320001274
Premier Bank,Dilkusha Br. A/C: 010113100000928
Premier Bank,Dilkusha Br. A/C: 010113100000990
Premier Bank, Kakrail Br. 012413100000510
Uttara Bank,Motijheel Br, A/C: 127114100041355
Modhumoti Bank PLC, Motijheel Br, A/C: 1101-13500000060
Modhumoti Bank PLC. Gulshan A/C: 1103-12000000003
Modhumoti Bank PLC.Sandip Pro. A/C: 110113500000086
Modhumoti Bank PLC. Motijheel A/C: 1101 13500000155
Bangladesh Krishi Local office STD-83-4
Bangladesh Krishi Bank Local Br. A/C: 4001-0320002332
South Bangla Agriculture Bank-Motijheel.A/C: 0039130000233
Standard Bank PLC Princepal Br.A/C: 00236002027
Trust Bank Sena Kallan Bhavan A/C:003-0320001311
Exim bank, Paltan Br.A/C:0113000124651
NRBC Bank PLC. Principal Br. A/C: 010136400000021
NRBC Bank PLC. Principal Br. A/C: 010136400000025

	30-Jun-24 Taka	30-Jun-23 Taka
	386,719.14	385,013.12
	1,423,115.40	1,395,373.68
	3,730,435.63	3,650,657.65
	12,274,779.33	484,572.33
	1,939,993.72	1,896,100.95
	1,173,833.14	1,159,081.00
	461,752,118.01	256,460,419.01
	224,667.51	222,118.19
	2,179.68	-
		3,507.00
	70,600.00	68,657.00
	388,498.07	384,403.08
	27,278,577.00	23,011,593.00
	212,246.70	209,760.70
	21,194,478.00	-
	62,432.71	-
	6,789,443.00	-
Sub-total	<u>1,507,069,036.18</u>	<u>1,031,656,683.35</u>
Grand Total	<u>3,401,715,561.05</u>	<u>2,005,821,502.70</u>

10. EQUITY AND FUND : Tk.

97,349,163,979.02

This is made up as follows:

Government grant development (Note 10.1)
Government grant-capital and work plan (Note 10.2)
Foreign grant (Note 10.3)
Grant from Environment Ministry (Note 10.4)
Naval prize fund (Note 10.5)
Building fund (Note 10.6)
Accumulated deficit (Note10.7)

110,630,975,810.52	95,466,929,278.56
5,476,857,448.44	5,337,397,165.44
1,379,590,019.89	1,379,590,019.89
-	210,674,920.00
11,241,670.65	11,241,670.65
12,662,479.67	12,662,479.67
(20,162,163,450.15)	(19,255,519,134.76)
Total	97,349,163,979.02
	83,162,976,399.45

10.1 GOVERNMENT GRANT- DEVELOPMENT : Tk.

110,630,975,810.52

This is made up as follows:

Balance as on 01 July, 2023
Add: Grant received during the year
Add: Transfer from Environment Ministry

95,466,929,278.56	86,715,605,339.38
14,994,672,000.00	8,944,937,245.00
210,674,920.00	-
110,672,276,198.56	95,660,542,584.38
41,300,388.04	193,613,305.82
110,630,975,810.52	95,466,929,278.56

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

10.2 GOVERNMENT GRANT- CAPITAL & WORK PLAN :

Tk. 5,476,857,448.44

This is made up as follows:

Balance as on 01 July, 2023
Add: Addition During the year (Schedule - 6)

Less: Refund during the year
Less: Auto Adjustment through PL A/C(Unexpended Fund)

Balance as on 30 June, 2024

5,337,397,165.44	5,082,897,165.44
139,500,000.00	260,500,000.00
5,476,897,165.44	5,343,397,165.44
-	6,000,000.00
39,717.00	-
5,476,857,448.44	5,337,397,165.44



30-Jun-24 Taka	30-Jun-23 Taka
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10.3 FOREIGN GRANT : Tk.	1,379,590,019.89
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The above balance is as per last year's account and there has been no movement in the account during the year under audit.

Breakup of the above balance is as follows:

U.S. aid Grant	19,832,000.00	19,832,000.00
U. K .Grant	11,741,434.00	11,741,434.00
Dutch grant (76-m)	41,313,000.00	41,313,000.00
IBRD grant (Tech. Assist)	3,858,196.26	3,858,196.26
Dutch grant (66-m)	22,092,202.61	22,092,202.61
Norad grant	60,310,889.00	60,310,889.00
UNDF grant BCD-83/00	42,935,842.00	42,935,842.00
Finland Grant	785,823,286.00	785,823,286.00
Dutch grant (3no. hy. vessels)	123,870,921.00	123,870,921.00
Soudia grant	58,902,262.02	58,902,262.02
IDA grant (735-bd)	3,769,987.00	3,769,987.00
Foreign Grant(Conversion from Foreign loan)	205,140,000.00	205,140,000.00
Total	1,379,590,019.89	1,379,590,019.89

10.4 GRANT FROM ENVIRONMENT MINISTRY : Tk.	-
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This is made up as follows:

Balance as on 01 July, 2023	210,674,920.00	210,674,920.00
Add: Addition during the year	-	-
Less: Transfer to Development Grant (Schedule-5)	210,674,920.00	210,674,920.00
Balance as on 30 June, 2024	210,674,920.00	210,674,920.00

10.5 NAVAL PRIZE FUND : Tk.	11,241,670.65
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This is as per last year's account.

10.6 BUILDING FUND : Tk.	12,662,479.67
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The balance amount is as per last year's account.

10.7 ACCUMULATED DEFICIT : TK.	(20,162,163,450.15)
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This is made up as follows:

Balance as on 01 July, 2023	(19,255,519,134.76)	(17,814,068,530.71)
Add: Addition during the year	(906,644,315.39)	(1,228,370,250.05)
Payment to Pension fund	-	(250,000,000.00)
Less: Receivable from ICT Pangaon	-	36,919,646.00
Balance as on 30 June, 2024	(20,162,163,450.15)	(19,255,519,134.76)

(As per actuarial valuation and approval of authority)

11.00 NON CURRENT LIABILITIES : TK.	8,241,859,807.72
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This is made up as follows:

Loan From Government (Note 11.1)	436,058,106.54	436,058,106.54
Loan From Government (Foreign loan) (Note 11.2)	2,084,814,113.18	2,084,814,113.18
Debt servicing liability on restructured loan (Note 11.3)	1,711,000,000.00	1,711,000,000.00
Loan for ICT (CPA) (Note 11.4)	1,540,810,000.00	1,540,810,000.00
Loan From Government (Exim Bank Ltd, Korea) (Note 11.5)	2,469,176,500.00	2,469,176,500.00
Padma Bridge project (Note 11.6)	1,088.00	1,088.00
Total	8,241,859,807.72	8,241,859,807.72

11.1 LOAN FROM GOVERNMENT : Tk.	436,058,106.54
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This is as per last year's account.

BIWTA followed the terms and conditions such as rate of interest @ 5% on local government loan, repayment period, amount of annual installment, mode of payment as per finance ministry order no. ERD/IDA-3/1247-BD/99/109 dated 26.08.2004.



30-Jun-24 Taka	30-Jun-23 Taka
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11.2 LOAN FROM GOVERNMENT (FOREIGN LOAN) : TK. 2,084,814,113.18

This is made up as follows:

IDA credit 2048 BD (Flood 1988)	348,878,217.17	348,878,217.17
OECF loan (Japan)	52,520,077.38	52,520,077.38
IDA Grant 2232 BD	1,676,562,694.05	1,676,562,694.05
EDCF No BD 7 (Exim Bank Ltd, Korea)	6,853,124.58	6,853,124.58
Total	2,084,814,113.18	2,084,814,113.18

BIWTA followed the terms and conditions such as rate of interest @ 6% on foreign loan, repayment period, amount of annual installment, mode of payment as per finance ministry order no. ERD/IDA-3/1247-BD/99/109 dated 26.08.2004.

**11.3 DEBT SERVICING LIABILITY ON RESTRUCTURED
LOAN : TK. 1,711,000,000.00**

This is made up as follows:

Provision for interest on government loan	516,650,000.00	516,650,000.00
Provision for interest on foreign loan	363,610,000.00	363,610,000.00
Transfer from government loan	455,850,000.00	455,850,000.00
Transfer from foreign loan	374,890,000.00	374,890,000.00
Total	1,711,000,000.00	1,711,000,000.00

The above loan represents the balance of restructured loan against local and foreign loans including the interest thereon after conversion into equity as on 30 June 1990. This restructured loan is payable to GoB as per Subsidy Loan Agreement (SLA) of 15 February 1992 between the Government of the People's Republic of Bangladesh (GoB) and Bangladesh Inland Water Transport Authority (BIWTA). The above amount is as per last year's account and no amount was repaid during the year.

11.4 LOAN FOR ICT (CPA): Tk. 1,540,810,000.00 1,540,810,000.00 1,540,810,000.00

This loan has been granted by Chittagong Port Authority(CPA) to Bangladesh Inland Water Transport Authority (BIWTA) vide deed no. 2529 dated 16.04.2013 to construct Pangaon Inland Container Terminal. Loan had been disbursed on 02.08.2007 but formal agreement between CPA and BIWTA had been made on 16.04.2013. According to this agreement net profit of Pangaon ICT will be allocated among CPA & BIWTA in equal proportion until repayment of 75% CPA loan. From inception, Pangaon ICT was unable to earn profit for while no repayment made till now.

**11.5 LOAN FROM GOVERNMENT (EXIM BANK LTD,
KOREA): TK. 2,469,176,500.00 2,469,176,500.00 2,469,176,500.00**

11.6 PADMA BRIDGE AUTHORITY : Tk. 1,088.00

This is made up as follows:

Balance as on 01 July, 2023	1,088.00	11,480,439.79
Add: Addition during the year	-	-
Less: Adjustment during the year	1,088.00	11,480,439.79
Balance as on 30 June, 2024	-	11,479,351.79
	1,088.00	1,088.00

12.00 CURRENT LIABILITIES AND PROVISIONS : TK. 9,077,419,077.54

This is made up as follows:

Liabilities for expenses (Note 12.1)	215,630,608.67	220,995,577.98
Liabilities for other finance (Note 12.2)	2,224,136,740.63	1,766,001,734.87
Provision for interest on long term loan (Note 12.3)	6,637,651,728.24	6,443,236,163.52
Total	9,077,419,077.54	8,430,233,476.37

12.1 LIABILITIES FOR EXPENSES : TK. 215,630,608.67

This is made up as follows:

Provision for development expenses (Note 12.1.1)	-	11,177,745.65
Self hull insurance (Note 12.1.2)	160,920,112.94	152,203,825.94
Provision for revenue expenditure (Note 12.1.3)	50,557,780.73	53,461,291.39
Provision for bad debts(Notes 12.1.4)	4,152,715.00	4,152,715.00
Total	215,630,608.67	220,995,577.98

12.1.1 LIABILITIES FOR DEVELOPMENT EXPENSES: TK. - 11,177,745.65



30-Jun-24 Taka	30-Jun-23 Taka
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12.1.2 SELF HULL INSURANCE : TK.

This is made up as follows:

Balance as on 01 July, 2023

Addition during the year

Balance as on 30 June, 2024

160,920,112.94

152,203,825.94	143,619,716.94
8,716,287.00	8,584,109.00
160,920,112.94	152,203,825.94

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

12.1.3 PROVISION FOR REVENUE EXPENDITURE : TK.

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

Less: Recovery/adjustment during the year

Balance as on 30 June, 2024

50,557,780.73

53,461,291.39	153,005,793.19
-	4,718,517.50
53,461,291.39	157,724,310.69
2,903,511.60	104,263,019.30
50,557,780.73	53,461,291.39

Breakup of the above balance is as follows:

Dock yard & eng. Workshop	18,316,228.00	18,316,228.00
Dhaka Dock yard	632,503.00	632,503.00
Marine Workshop Bsl	242,246.00	242,246.00
Crash Programm	90,992.00	90,992.00
Brothers Metal tek	1,260,935.00	1,260,935.00
M.S Eng.	11,172,499.58	11,172,499.00
Survey -Soil Test-Shana Enterprise	266,300.00	266,300.00
Morshed Enterprise	399,166.00	399,166.00
T E N ID Joint Venture	2,476,440.25	2,476,440.25
BIWTA for Income Tax	1,250,724.50	1,452,287.00
Liveries and Uniforms for Floating Staffs	5,502,000.00	5,502,000.00
Tanin Enterprise	994,264.00	994,264.00
BE -SKI -JV	1,385,922.00	1,385,922.00
Arup Enterprise	1,539,672.00	1,539,672.00
Tania Enterprise	550,000.00	550,000.00
Security Printing Press/ Others	4,477,888.40	7,179,837.14
Total	50,557,780.73	53,461,291.39

12.1.4 PROVISION FOR BAD DEBTS : TK.

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

Less: Bad debts recognized

Balance as on 30 June, 2024

4,152,715.00

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

12.02 LIABILITIES FOR OTHER FINANCE : TK.

This is made up as follows:

Accounts payable (Note 12.2.1)

308,646,147.66

307,381,718.90

Sundry deposits (Note 12.2.2)

1,779,707,877.33

1,268,700,556.33

Other advance against lease (Note 12.2.3)

88,514,925.64

88,055,769.64

Deferred income (Note 12.2.4)

47,267,790.00

101,863,690.00

Total **2,224,136,740.63** **1,766,001,734.87**



12.2.1 ACCOUNTS PAYABLE : TK.

	30-Jun-24 Taka	30-Jun-23 Taka
	308,646,147.66	
Contractors income tax	2,079,998.35	-
General Provident Fund	2,800.00	-
Benevolend fund	390,991.40	390,691.40
Disbursement salary & wages	3,868,182.81	3,839,262.81
Officers Benevolend fund	40.00	-
Employees union subscription	59,609.10	43,561.10
Deposit account of R& H	1,148,934.97	1,148,934.97
Bangladesh-India protocol Maint. Charge	32,000,978.37	36,785,219.37
VAT	-	105,165.47
Lease Hold Property Petroleum Corp. (Adv.)	2,459,201.00	2,459,201.00
S B F Collection payable	2,669.00	-
Advance against Land Sale (DG.Spipp)	2,000,000.00	2,000,000.00
Advance Against Vessels Rent	250,000.00	250,000.00
Advance against Hydrography Survey	61,047,038.90	59,321,068.90
Bangladesh India protocol (7 years)	567,129.78	505,474.07
H B L / L P L	-	2,400,000.00
SBF Subscription	2,906.00	-
Received from World Bank	3,502,861.78	3,502,861.78
Dividend from Bank (Project)	49,193,650.62	46,562,071.91
Accounts payable -Lessee Nagarbari port	45,000.00	45,000.00
Accounts payable -Navigation Fund	-	348,112.00
Accounts payable -Lessee Sunamgonj port	2,500,000.00	-
Service Charges	2,661.00	1,400.00
Liabilities for Auction Goods (Unsettled)	137,805,027.00	137,805,027.00
Land Purchase Loan / HBL	8,401,798.10	8,502,825.35
House Building Repair Loan	1,307,917.48	1,344,109.63
Motor Cycle Loan	1,752.00	13,372.14
Land, Flat Purchase Loan- New	5,000.00	-
Revenue stamp	-	8,360.00
Total	308,646,147.66	307,381,718.90

12.2.2 SUNDY DEPOSITS : TK.

1,779,707,877.33

This is made up as follows:

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

1,776,745,244.14 1,265,737,923.14
2,962,633.19 2,962,633.19

Total **1,779,707,877.33** **1,268,700,556.33**

12.2.2.1 SECURITY DEPOSITS : TK.

This is made up as follows:

Balance as on 01 July, 2023
Add: Addition during the year

1,265,737,923.14 1,283,565,138.14
794,758,080.00 651,781,452.00

1,776,745,244.14

Less: Recovery/adjustment during the year
Balance as on 30 June, 2024

2,060,496,003.14 1,935,346,590.14
283,750,759.00 669,608,667.00

1,776,745,244.14 **1,265,737,923.14**

12.2.2.2 EARNEST MONEY : TK.

2,962,633.19

This is made up as follows:

Balance as on 01 July, 2023
Add: Addition during the year

2,962,633.19 2,962,633.19

Less: Recovery/adjustment during the year
Balance as on 30 June, 2024

2,962,633.19 2,962,633.19

2,962,633.19 **2,962,633.19**

12.2.3 ADVANCE AGAINST OTHERS : TK.

88,514,925.64

This is made up as follows:

Balance as on 01 July, 2023
Add: Addition during the year

88,055,769.64 88,984,487.64
459,156.00 95,649.00

Less: Recovery/adjustment during the year
Balance as on 30 June, 2024

88,514,925.64 89,080,136.64
- 1,024,367.00

88,514,925.64 **88,055,769.64**



12.2.4 DEFERRED INCOME : TK.

This is made up as follows:

Ministry of Agriculture

Ministry of Food

Bangladesh Petroleum Corporation (Baghabari)

Port deferred Income

47,267,790.00

30-Jun-24	Taka
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30-Jun-23	Taka
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100,000.00	120,000.00
300,000.00	330,000.00
401,400.00	468,300.00
46,466,390.00	100,945,390.00
Total	47,267,790.00
	101,863,690.00

12.03 PROVISION FOR INTEREST ON LONG TERM LOAN : TK.

This is made up as follows:

Provision for interest on government loan (Note 12.3.1)
Provision for interest on foreign loan (Note 12.3.2)

6,637,651,728.24

2,673,728,783.16	2,603,300,877.83
3,963,922,945.08	3,839,935,285.69
Total	6,637,651,728.24
	6,443,236,163.52

12.3.1 PROVISION FOR INTEREST ON GOVERNMENT LOAN : TK.

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

Balance as on 30 June, 2024

2,673,728,783.16

2,603,300,877.83	2,532,872,972.50
70,427,905.33	70,427,905.33
2,673,728,783.16	2,603,300,877.83

This represents the balance of provision for interest on GoB loan provided @ 5% PA.

12.3.2 PROVISION FOR INTEREST ON FOREIGN LOAN : TK.

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

Less: Payment during the year

Balance as on 30 June, 2024

3,963,922,945.08

3,839,935,285.69	3,715,947,626.30
168,987,659.39	168,987,659.39
4,008,922,945.08	3,884,935,285.69
45,000,000.00	45,000,000.00
3,963,922,945.08	3,839,935,285.69

This represents the balance of provision for interest on foreign loan provided @ 6% PA.

13.00 OPERATING INCOME : TK.

3,024,020,403.40

This is made up as follows:

Port Income (Note 13.1)

C & P Income (Note 13.2)

Canal Income

Overhead Income

Dredging Income

Marine Safety Income (Note 13.3)

2,323,786,975.70	2,167,483,985.64
348,421,275.52	330,417,810.00
98,378,923.00	74,657,274.00
2,770,728.00	2,197,749.90
209,550,935.00	341,093,003.00
41,111,566.18	23,850,570.69
Total	3,024,020,403.40
	2,939,700,393.23

13.01 PORT INCOME : TK.

2,323,786,975.70

This is made up as follows:

Dhaka port income

Narayanganj port income

Chandpur port income

Khulna port income

Barisal port income

Patuakhali port income

Chittagong port income

Aricha port income

Baghabari port income

Shimulia Port Income

Narsingdi port income

Borguna Port Income

Ashuganj Vairab Port Income

Nowapara River Port Income

Vola River Port Income

Tangi River Port Income

Ghorashal Port Income

Meghna ghat Port income

Sunamgonj Port Income

Nagarbari Port Income

472,228,625.85	365,447,900.25
565,779,454.92	638,856,388.91
76,962,298.81	70,805,520.01
78,752,153.18	62,381,715.72
113,519,212.00	65,104,162.93
31,479,439.00	42,358,183.00
83,105,452.00	45,226,104.00
132,538,847.00	164,992,720.40
82,187,009.57	53,276,611.80
3,832,704.00	3,911,315.00
602,763.00	706,782.00
3,528,931.00	11,033,067.00
58,108,392.24	62,319,302.19
22,384,791.00	21,411,893.00
50,463,838.00	45,770,715.00
16,233,719.00	30,743,506.00
51,350,532.22	69,685,358.00
186,419,734.87	178,814,137.82
214,966,913.04	152,711,071.61
79,342,165.00	81,927,531.00
Total	2,323,786,975.70
	2,167,483,985.64



		2023-2024 Taka	2022-2023 Taka
13.02 C & P INCOME : TK.		348,421,275.52	
This is made up as follows:			
Conservancy charges		151,192,295.00	147,329,141.00
Hire charges of vessels		8,410,691.40	9,265,052.00
Pilotages charges		163,042,027.00	173,823,617.00
Mis. Conservancy & Pilotages		4,890,423.00	-
Salvage charge		20,885,839.12	-
Total		348,421,275.52	330,417,810.00
13.03 MARINE SAFETY INCOME : TK.		41,111,566.18	
This is made up as follows:			
Route permit/Time Schedule fee		1,768,457.00	1,130,014.71
Route permit fee		12,598,714.00	5,068,868.00
Route permit -Late Fee/ Appeal Fee		1,305,383.00	-
Route permit/Time Schedule -Miscellaneous		-	5,217.00
Protocol license renewal fee		3,127,000.00	3,240,000.00
Voice declaration fee		10,807,500.00	922,500.00
Berthing Charge		11,463,601.18	13,474,389.98
Transshipment Charge		40,911.00	9,581.00
Total		41,111,566.18	23,850,570.69
14.00 OPERATING EXPENDITURE : Tk.		6,829,984,033.23	
This is made up as follows:			
Salaries, wages and other benefits (Note 14.1)		2,494,396,733.16	2,353,520,462.15
Travel Expense		49,666,368.50	37,825,316.50
General provident fund (civil)		77,086,874.62	72,856,212.26
Supply Materials (Note 14.2)		57,324,489.91	52,706,674.00
Rent, rates and taxes (Note 14.3)		65,654,137.08	55,697,299.09
Office contingencies (Note 14.4)		298,741,030.36	300,873,273.21
Fuel, oil and lubricants (Note 14.5)		1,051,460,623.32	1,021,550,796.19
Repairs and maintenance (Note 14.6)		1,065,006,803.00	1,154,843,534.40
Maintenance of dredging (Note 14.7)		1,601,418,365.53	1,897,159,925.00
Other expenses (Note 14.8)		69,228,607.75	64,323,447.00
Total		6,829,984,033.23	7,011,356,939.80
14.01 SALARIES, WAGES AND OTHER BENEFITS : TK.		2,494,396,733.16	
This is made up as follows:			
Basic pay (Officer)		307,841,249.03	296,030,319.61
Salary of Anser		44,243,072.10	45,639,278.77
Basic pay (Employee)		764,661,384.98	735,628,028.85
Housing rent allowance		477,904,007.52	457,269,869.07
Festival allowance(Notes 14.1.1)		165,163,219.00	159,578,078.00
Medical allowances		77,081,042.74	73,431,561.00
Education allowance		23,756,660.00	23,731,432.00
Hill allowance		628,409.00	648,557.00
Mobile /Cellphone allowance		1,235,936.00	1,430,688.00
Tiffin allowance		8,589,297.86	8,255,728.00
Washing allowance		3,332,942.67	3,209,252.25
Overtime allowances		15,893,707.66	14,971,899.60
Refreshment allowance		71,496.00	36,361.00
Bangla new year allowance (Notes 14.1.2)		16,544,071.00	15,760,112.00
Rest & recreation allowance		26,188,827.50	28,629,900.00
Pension and retirement benefit support		480,000,000.00	470,000,000.00
Conveyance allowance		8,072,876.29	7,624,199.00
Special Benefit- Officer		15,368,715.59	-
Special Benefit- Staff		45,399,670.22	-
Other allowances (Notes 14.1.3)		12,420,148.00	11,645,198.00
Total		2,494,396,733.16	2,353,520,462.15
14.1.1 FESTIVAL ALLOWANCE : TK.		165,163,219.00	
This is made up as follows:			
Festival allowance(Officer)		48,156,470.00	46,162,240.00
Festival allowance (Staff)		117,006,749.00	113,415,838.00
Total		165,163,219.00	159,578,078.00



2023-2024	2022-2023
Taka	Taka

14.1.2 BANGLA NEW YEAR ALLOWANCE : TK.

This is made up as follows:

Bangla new year allowance (Officer)
Bangla new year allowance (Staff)

16,544,071.00

4,651,396.00	4,572,203.00
11,892,675.00	11,187,909.00
Total	16,544,071.00
	15,760,112.00

14.1.3 OTHER ALLOWANCES: TK.

This is made up as follows:

Khoraki Allowance	6,594,956.00	6,447,424.00
Night Plying Allowance	2,126,311.00	1,870,307.00
Tender Allowance	1,543,583.00	1,446,567.00
Other Allowance	263,198.00	-
Light man Allowance	1,892,100.00	1,880,900.00
Total	12,420,148.00	11,645,198.00

14.02 SUPPLY MATERIALS : TK.

This is made up as follows:

Consumable materials(Note 14.2.1)	38,453,330.00	30,322,483.00
Stationeries	18,871,159.91	22,384,191.00
Total	57,324,489.91	52,706,674.00

14.02.1 CONSUMABLE MATERIALS : TK.

This is made up as follows:

Consumable materials for vessels	19,085,236.00	3,526,618.00
Other Supplies/ Salvage vessels	6,972,024.00	14,665,281.00
Drawing materials	149,585.00	204,120.00
Maps materials	23,177.00	27,467.00
Other Prospective Expense	1,858,551.00	2,320,836.00
Batteries	2,182,519.00	1,942,535.00
Utencils/Crockeries	399,236.00	325,920.00
Purchase of kerosine oil	6,286,842.00	4,843,202.00
Mourning gear chain	-	1,000,000.00
Paint for Vessels	1,496,160.00	1,466,504.00
Total	38,453,330.00	30,322,483.00

14.03 RENT, RATES AND TAXES : TK.

This is made up as follows:

Transport hiring	31,201,386.00	30,209,944.00
Municipal rates and taxes	11,995,798.80	11,009,305.32
Land development tax	13,953,950.28	7,762,601.77
Rent of office building with pilotages	2,578,248.00	4,376,029.00
Registration fee (Note:14.3.1)	1,205,208.00	1,615,526.00
Carriage and freight	801,775.00	704,918.00
Rent of Trak and Van	555,545.00	18,975.00
Income tax	3,350,226.00	-
Machine Rent - Rent and Taxes	12,000.00	-
Total	65,654,137.08	55,697,299.09

14.03.1 REGISTRATION FEE : TK.

This is made up as follows:

Registration fee- communication equipment	328,453.00	631,724.00
Registration fee- vehicle	608,420.00	692,107.00
Registration fee- others	268,335.00	291,695.00
Total	1,205,208.00	1,615,526.00



14.04 OFFICE CONTINGENCIES : TK.

	2023-2024 Taka	2022-2023 Taka
	298,741,030.36	
This is made up as follows:		
Electricity / Gas/ Water	41,246,271.47	38,868,583.00
Conservancy gear	54,237,369.62	49,689,751.00
Marking materials	9,792,217.00	8,446,045.00
Bandling materials	1,857,227.00	3,496,500.00
Eviction charges	14,607,010.00	15,590,400.00
Uniforms	16,134,304.00	25,636,120.00
Telephone	6,009,242.50	6,328,654.00
Advertising expenses	19,080,150.00	27,500,958.00
Legal expenses	5,399,735.00	5,047,111.00
Audit/ study fee	199,500.00	278,250.00
Survey	7,471,276.00	6,521,783.00
Insurance Premium -Vehicle	6,000,000.00	6,000,000.00
Insurance Premium for other Assets	5,000,000.00	5,000,000.00
Subsidy to group insurance	4,691,471.83	4,667,131.00
Bank charge	3,646,930.94	3,493,822.21
Cleaning and washing items	2,548,773.00	2,242,692.00
Conveyance expenditure	6,505,228.00	5,188,754.00
Conveyance charges for pilot employees	4,960,834.00	5,235,756.00
Ceremonies / Festivals (Note:14.4.1)	5,197,426.00	5,113,507.00
Medical expenditure	4,695,983.00	5,075,089.00
Examination fee	43,648,866.00	38,522,612.00
Consultancy	24,511,896.00	13,583,775.00
Shuddachar	385,200.00	-
Research	1,245,700.00	10,703,290.00
Honorarium	5,847,810.00	5,645,200.00
Burial grant	600,000.00	390,000.00
Grant for medical treatment	2,754,421.00	2,170,000.00
Entertainment expenses	466,188.00	437,490.00
Total	298,741,030.36	300,873,273.21

14.04.1 CEREMONIES /FESTIVALS : TK.

	5,197,426.00	
This is made up as follows:		
Celebration of national day	3,509,001.00	2,950,864.00
Marine safety and traffic signal	338,600.00	30,000.00
Eid festible management exp.	1,194,846.00	1,962,643.00
Passing out / March on Farewell	154,979.00	170,000.00
Total	5,197,426.00	5,113,507.00

14.05 FUEL, OIL AND LUBRICANTS : TK.

	1,051,460,623.32	
This is made up as follows:		
Petrol, oil and lubricants Vessels	278,804,642.45	249,640,196.22
Petrol, oil and lubricants dredger	734,796,026.92	741,646,264.97
Petrol, oil and lubricants vehicle	32,136,751.00	25,891,461.00
Petrol, oil and lubricants Generator	4,364,765.00	3,526,204.00
Petrol, oil and lubricants deca chain	1,358,437.95	846,670.00
Total	1,051,460,623.32	1,021,550,796.19

14.06 REPAIRS AND MAINTENANCE : TK.

	1,065,006,803.00	
This is made up as follows:		
Repairs and maintenance Water vehicle dredger	181,747,258.00	156,609,946.00
Repairs and maintenance motor vehicle	8,840,451.00	7,770,949.40
Repairs and maintenance Other buildings & structures pontoon	269,837,630.00	299,864,104.00
Repairs and maintenance Water vehicle vessels	78,731,857.00	83,567,693.00
R.C.W	498,997,290.00	574,743,183.00
R & M of hydrography equipment's	20,900,982.00	27,085,775.00
Repairs and maintenance furniture	2,062,805.00	1,719,235.00
Repairs and maintenance office equipment	3,888,530.00	3,482,649.00
Total	1,065,006,803.00	1,154,843,534.40



2023-2024	2022-2023
Taka	Taka

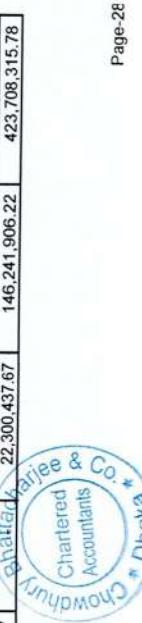
14.07 MAINTENANCE OF DREDGING : TK.	1,601,418,365.53
This is made up as follows:	
Maintenance Dredging	1,445,422,592.82
Study of dredger	35,995,773.00
Dredging Expense protocol Navy Route	119,999,999.71
Total	1,601,418,365.53
14.08 OTHER EXPENSES : TK.	69,228,607.75
This is made up as follows:	
Training	7,479,200.75
Interest on foreign loan	45,000,000.00
Donation/Gift	16,516,186.00
Cost of news paper and periodicals	233,221.00
Total	69,228,607.75
15.00 OTHER CHARGES : TK.	2,351,765,875.66
This is made up as follows:	
Debt services expenses (Note 15.1)	194,415,564.66
Depreciation	2,157,350,311.00
Total	2,351,765,875.66
15.01 DEBT SERVICES EXPENSES : TK.	194,415,564.66
This is made up as follows:	
Interest on Govt. loan	70,427,905.33
Interest on foreign loan	123,987,659.33
Total	194,415,564.66
16.00 NON OPERATING INCOME : TK.	286,678,907.66
This is made up as follows:	
Rent from office building	11,524,207.50
Rent from inspection of banglow	307,659.00
Interest on bank deposit	82,630,572.94
Interest on loan to employee	3,142,372.74
Sales proceeds of tender etc.	3,884,859.00
Sales proceeds of hydrow charts	2,168,467.43
Forfeiture of security and other	502,410.00
Sales proceeds of OTR	32,821,256.55
Rent for use of vessels & trans.	510,444.80
Rent for residential accom.	1,444,720.20
Miscellaneous income	131,729,703.50
Receipt of land renewal fee	10,985,234.00
Gain on disposal of Fixed assets	5,027,000.00
Total	286,678,907.66
17.00 REVENUE GRANT FROM GOB : TK.	4,964,406,282.44
This is made up as follows:	
Revenue grant (Schedule 06)	4,964,406,282.44
Total	4,964,406,282.44
18.00 An amount of Tk 4,964,406,282.44 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.	4,964,406,282.44
19.00 Capital expenditure commitment	
There was neither any commitment for capital expenditure nor actual expenditure provision in the year ended 30 June 2024.	
20.00 CLAIM NOT ACKNOWLEDGED AS DEBT	
There was no claim against the authority not acknowledged as debt as of 30 June 2024.	
21.00 UNAVAILED CREDIT FACILITIES	
There was no credit facility available to the authority under any contract other than credit available in the ordinary course of business and not availed as of 30 June 2024.	
22.00 SUBSEQUENT EVENTS	
There were no non-adjusting post balance sheet events of such importance, non disclosure of which would affect the ability of the users of financial statements to make proper evaluations and decisions.	



BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT
AS AT 30 JUNE 2024

Sl. No.	Particular	COST						DEPRECIATION						Total as on 30 June, 2024			
		Balance as on 01 July, 2023		Addition during the year		Disposal		Total as on 30 June, 2024		Balance as on 01 July, 2023		Depreciation on addition During the year		Depreciation of opening balance during the year			
		2	3	4	5	6	(3+4+5)=7	8	9	4*8/12*6=10	(3-9)*8=11	12	9+11=13	9+10+11-12=14	7-14=15		
1	A) Other than 3rd project:															Total as on 30 June, 2024	
01	Land	997,175,273.61	-	158,753,008.41	-	1,155,928,282.02	0%	-	-	-	-	-	-	-	-	1,155,928,282.02	
02	Land Development	378,217,763.00	-	63,750,000.00	-	1,441,967,763.00	0%	-	-	19,276,490.24	-	-	-	-	-	441,967,763.00	
03	Road	575,793,350.90	-	-	-	383,028,448.50	-	-	-	-	-	-	-	-	-	173,488,412.16	
04	Main Office Building	141,170,151.00	-	141,170,151.00	3%	54,364,691.76	-	-	2,170,136.48	-	-	-	-	-	-	84,635,322.76	
05	Office Building	2,215,998,829.27	-	-	5,027,000.00	2,210,971,829.27	5%	272,940,302.85	-	96,901,576.32	5,027,000	96,901,576.32	-	-	-	1,846,156,949.95	
06	Terminal Building	846,433,712.00	-	-	-	846,433,712.00	5%	388,045,682.97	-	22,919,401.45	-	-	-	-	-	435,468,627.57	
07	Cargo & Passenger Sheds	291,710,029.75	-	-	291,710,029.75	5%	120,085,195.34	-	8,581,241.72	-	128,666,437.06	-	-	-	-	163,043,592.69	
08	Residential Building	49,716,907.00	-	-	49,716,907.00	5%	29,657,631.46	-	1,002,963.78	-	30,660,595.24	-	-	-	-	19,056,311.76	
09	Workshop Building	11,982,300.00	-	-	11,982,300.00	5%	10,821,241.87	-	58,052.91	-	58,052.91	-	-	-	-	1,103,005.22	
10	Godown	14,903,654.00	-	-	-	14,903,654.00	5%	8,758,602.16	-	307,252.59	-	-	-	-	-	5,837,799.25	
11	Other Building	435,995,046.00	-	-	-	435,995,046.00	5%	86,095,427.74	-	17,494,980.91	-	103,490,408.66	-	-	-	332,404,637.34	
12	Jetties (Wooden)	317,403,541.25	-	-	-	317,403,541.25	10%	235,368,251.98	-	8,203,528.93	-	243,571,780.90	-	-	-	73,831,760.35	
13	R.C.C. Jetties	1,202,649,546.00	-	-	-	1,202,649,546.00	3%	317,390,640.22	-	-	26,557,767.17	-	343,948,407.39	-	-	858,701,138.61	
14	Steel Walls	16,580,968.00	-	-	-	16,580,968.00	10%	13,551,038.01	-	302,993.00	-	13,854,031.01	-	-	-	2,726,936.99	
15	Steel Gangway / Jetties	1,034,101,683.00	-	-	-	1,034,101,683.00	5%	159,936,969.60	-	43,708,235.67	-	203,645,205.27	-	-	-	830,456,477.73	
16	R.C.C Poles	6,553,473.00	-	-	-	6,553,473.00	10%	6,296,966.55	-	25,480.64	-	6,324,147.20	-	-	-	229,325.80	
17	W.S. Plant & Machinery	46,204,024.00	-	-	-	46,204,024.00	10%	45,621,641.11	-	58,238.29	-	45,679,289.40	-	-	-	524,144.60	
18	Mobile Crane	867,423,140.00	-	-	-	867,423,140.00	10%	361,394,252.00	-	50,602,888.80	-	411,997,140.80	-	-	-	455,425,999.20	
19	Telephone Installation	9,777,225.00	-	-	-	9,777,225.00	10%	6,532,509.69	-	324,471.53	-	324,471.53	-	-	-	2,920,243.77	
20	Telephone (PAEX)	5,959,155.00	-	297,072.00	-	6,256,227.00	10%	4,028,471.56	14,853.60	193,068.34	-	207,921.94	-	4,236,393.51	-	2,019,833.49	
21	Communication Equipments	28,122,825.00	-	-	-	28,122,825.00	10%	26,493,638.97	-	162,918.60	-	162,918.60	-	-	-	26,665,557.58	
22	Decca Chain Equipments - DGPS	52,790,208.00	-	-	-	52,790,208.00	5%	26,148,746.89	-	-	1,332,073.06	-	-	-	-	1,466,267.42	
23	Survey Equipments	94,598,451.00	-	-	-	94,598,451.00	10%	79,470,098.29	-	-	1,512,835.27	-	80,982,933.56	-	-	25,309,388.06	
24	Navigational Aid Equipments	900,484,897.00	-	38,396,045.00	-	938,880,942.00	10%	368,982,755.25	1,919,802.25	53,156,214.17	-	55,070,016.42	-	424,052,771.68	-	13,615,517.44	
25	Machinery & Equipments	170,161,801.00	-	-	-	170,161,801.00	10%	75,055,583.96	-	9,510,621.70	-	84,566,205.66	-	-	-	85,595,595.34	
26	Office Furnitures	179,003,755.00	-	8,210,204.00	-	187,213,956.00	10%	73,514,575.41	-	410,510.20	-	10,959,428.16	-	84,474,003.57	-	102,739,955.43	
27	Office Equipments	170,420,852.00	-	17,768,400.00	-	188,189,252.00	15%	97,943,476.85	1,332,630.00	10,871,606.27	-	12,204,236.27	-	11,147,713.12	-	78,041,538.88	
28	Transport Vchicles	356,275,292.00	-	16,160,941.00	-	372,436,233.00	10%	208,870,122.05	808,047.05	14,746,517.00	-	15,548,564.00	-	224,418,686.09	-	148,017,546.91	
29	Vessels & barges	2,538,902,246.00	-	-	-	2,538,902,246.00	5%	971,734,554.30	-	78,358,384.58	-	78,358,384.58	-	-	-	1,050,092,938.89	
30	Bouys	541,773,619.00	-	-	-	541,773,619.00	10%	338,245,932.35	-	20,352,768.66	-	358,598,701.02	-	-	-	183,174,917.98	
31	Dredgers	25,680,273,007.75	-	-	-	-	-	-	-	1,119,340,373.12	-	-	-	-	649,137,64		
32	Becon	192,169,342.00	-	-	-	-	-	-	-	-	-	205,20	-	-	-	1,846,84	
33	Pontoons & Flats	725,000,000.00	-	-	-	-	-	-	-	-	-	6,425,63	-	-	-	57,890,70	
34	Overhead Tanks	3,728,877.00	-	-	-	-	-	-	-	-	-	15,119,37	-	-	-	136,074,36	
35	Shirkers (R.C.C)	2,320,939.00	-	-	-	-	-	-	-	-	-	22,215,01	-	-	-	422,085,054	
36	Bridge Chain	101,200.00	-	-	-	-	-	-	-	-	-	34,165,14	-	-	-	1,671,801,36	
37	Voltage Stabiliser	725,000.00	-	-	-	-	-	-	-	-	-	205,20	-	-	-	99,353,16	
38	S.L. Chain	4,193,705,315.00	-	-	-	-	-	-	-	-	-	6,933,242,64	-	-	-	667,169,30	
39	Blunday Wall at Baghaban	26,314,258.00	-	-	-	-	-	-	-	-	-	15,119,37	-	-	-	1,214,291,28	
40	Notakholia Ferry Ghat	17,495,188.00	-	-	-	-	-	-	-	-	-	891,835,31	-	-	-	18,287,740,25	
		17,495,188.00	-	-	-	-	-	-	-	-	-	16,579,581,44	-	-	-	1,517,517,56	

Sl. No.	Particular	COST				DEPRECIATION				Total as on 30 June, 2024	
		Balance as on 01 July, 2023	Addition during the year	Addition during the year- Project	Disposal	Total as on 30 June, 2024	Rate of Dep.	Balance as on 01 July, 2023	Depreciation on addition During the year	Adjustment During the year	
1	2	3	4	5	6	(3+4+5)-6=7	8	9	4*8/12*6=10	(3-9)*8=11	9+11=13
41	Hydro Charts	1,805,000.00	-	-	-	1,805,000.00	10%	1,700,039.50	-	10,496.05	-
42	Parking Yard	66,761,261.00	-	274,843,380.00	-	341,604,641.00	10%	52,057,312.54	-	1,470,394.85	-
43	G.P.S. Station (Mapping)	95,319,152.00	-	-	-	95,319,152.00	10%	85,913,915.96	-	940,523.60	-
44	Other Assets	225,946,153.99	21,668,010.00	755,000.00	-	248,369,163.99	10%	102,617,332.71	1,083,400.50	12,332,882.13	-
45	Archdale Building (SOB)	10,909,266.00	-	-	-	10,909,266.00	5%	7,510,934.22	-	169,916.59	-
46	Generator & Sub Station	267,814,619.00	-	267,814,619.00	-	267,814,619.00	10%	85,754,548.00	-	18,206,007.10	-
47	Computerisation	19,159,188.00	1,864,550.00	-	-	21,023,738.00	10%	6,262,957.00	93,227.50	1,289,623.10	-
48	R.M. River Salvage unit	7,991,401.00	-	-	-	7,991,401.00	10%	6,151,985.24	-	183,941.58	-
49	Ferry Ghat, Harrina	170,465,183.00	-	-	-	170,465,183.00	10%	125,702,939.52	-	4,476,224.35	-
50	Electrical Installation, Harrina	11,680,758.00	-	-	-	11,680,758.00	10%	7,668,158.49	-	130,179,163.87	-
51	Computer, Laptop,	11,220,883.00	-	498,400.00	-	11,720,283.00	10%	5,573,529.69	-	401,259.95	8,069,418.45
52	Navigational Aid Eq.(Work	161,944,943.00	-	-	-	161,944,943.00	10%	85,256,789.66	-	564,735.33	-
53	Hydro charts(Work Plan)	17,684,522.00	-	-	-	17,684,522.00	10%	12,689,890.65	-	7,668,815.33	-
54	Hydro data analysis (W.P)	5,299,000.00	-	-	-	5,299,000.00	10%	3,636,117.65	-	499,463.14	-
55	R&M of Pontoon(Work plan)	26,125,752.00	-	-	-	26,125,752.00	8%	15,043,504.12	-	166,288.23	-
56	R&M of Jetties(Work plan)	5,400,011.00	-	-	-	5,400,011.00	3%	1,537,375.56	-	831,168.59	-
57	Vessels (Work plan)	29,885,582.00	-	-	-	29,885,582.00	5%	12,886,660.20	-	115,879.06	-
58	Axebator (Work plan)	56,700,000.00	-	-	-	56,700,000.00	5%	24,449,034.77	-	849,946.09	-
59	Automation (Work plan)	24,200,000.00	-	-	-	24,200,000.00	10%	16,605,783.57	-	1,612,548.26	-
60	R&M of Bouy(A.W.P)	2,731,254.00	-	-	-	2,731,254.00	10%	1,874,157.55	-	759,421.64	-
61	Pilot house Barishal	50,443,908.00	-	-	-	50,443,908.00	5%	13,033,007.35	-	85,709.64	-
62	DGPS station (Work plan)	203,374,276.00	-	-	-	203,374,276.00	5%	36,889,007.04	-	1,870,545.03	-
63	Multibim	70,802,226.00	-	-	-	70,802,226.00	10%	48,583,737.25	-	8,324,263.45	-
64	Waiting / Rest Room	14,113,300.00	-	-	-	14,113,300.00	5%	4,361,946.16	-	2,221,848.87	-
65	Driving Materials	4,581,000.00	-	-	-	4,581,000.00	10%	3,143,433.66	-	487,567.69	-
66	Hydro data analysis	3,663,000.00	-	-	-	3,663,000.00	10%	2,513,511.79	-	143,756.63	-
67	Bank Protection	766,722,444.00	-	-	-	766,722,444.00	10%	469,867,853.31	-	114,948.82	-
68	IR.C.C. sheree	3,000,000.00	-	-	-	3,000,000.00	5%	1,293,599.72	-	29,685,459.07	-
69	Termina Shed	2,910,989.00	-	-	-	2,910,989.00	10%	1,997,489.81	-	85,320.01	-
70	Steel Spad	207,335,400.00	-	-	-	207,335,400.00	5%	61,939,451.66	-	91,349.92	-
71	Walk Way	400,895,600.00	-	-	-	400,895,600.00	10%	235,637,104.74	-	16,525,849.53	-
72	Steel Jetties	379,028,671.00	-	-	-	379,028,671.00	3%	93,311,746.20	-	8,571,507.74	-
73	Commercial Shop	1,163,000.00	-	-	-	1,163,000.00	5%	501,485.49	-	33,075.73	-
74	IRCC Step	153,875,000.00	-	-	-	153,875,000.00	10%	91,795,070.58	-	6,207,992.94	-
75	RCC Ramp	29,051,200.00	-	-	-	29,051,200.00	10%	18,383,506.15	-	1,066,769.39	-
76	Open Yard	2,185,300.00	-	-	-	2,185,300.00	10%	1,499,529.70	-	68,577.03	-
77	Key wall	69,266,000.00	-	-	-	69,266,000.00	10%	47,529,595.25	-	2,173,640.47	-
78	Recreation centre	15,500,000.00	-	-	-	15,500,000.00	5%	6,683,598.57	-	440,820.07	-
79	Salvage Vessels-Ex	3,379,149,911.00	-	-	-	3,379,149,911.00	5%	1,302,685,355.14	-	6,207,992.94	-
80	Ferry Ghat (W.P)	68,995,206.00	-	-	-	68,995,206.00	10%	43,601,557.38	-	1,066,769.39	-
81	Costal Area (W.P)	87,839,068.00	-	-	-	87,839,068.00	10%	55,509,946.06	-	2,539,364.86	-
82	Bank Protection (W.P)	36,778,760.00	-	-	-	36,778,760.00	10%	23,242,357.08	-	3,232,912.19	-
83	Spare parts-Dredger	615,326,829.53	96,923,033.00	-	-	615,326,829.53	10%	1,353,640.29	-	1,353,640.29	-
84	Spare Parts - Vessels	111,308,889.40	12,028,414.00	-	-	123,331,303.40	20%	56,128,813.26	1,202,841.40	77,989,374.53	-
85	High Power Solar Lantern	17,418,076.00	-	-	-	17,418,076.00	10%	16,208,583.03	-	11,036,015.23	-
86	Mechanised Marking Boat	11,214,210.00	-	-	-	10,392,235.15	10%	120,949.30	-	16,329,532.33	-
87	Tug Boat	569,950,222.00	-	-	-	569,950,222.00	5%	123,941,468.55	-	82,197.48	-
										22,300,437.67	-
										22,300,437.67	-



SL. No.	Particular	COST				DEPRECIATION				Total as on 30 June, 2024	
		Balance as on 01 July, 2023	Addition during the year	Addition during the year- Project	Disposal	Total as on 30 June, 2024	Rate of Dep.	Balance as on 01 July, 2023	Depreciation on addition During the year	Adjustment During the year	
1	2	3	4	5	6	(3+4+5)=7	8	9	4*8/12*6=10	(3-9)*8=11	9+11=13
88	Laboratory Equipments	30,983,045.00	-	-	-	30,983,045.00	10%	28,237,037.35	-	274,600.76	-
89	Demonstration Boat	19,989,651.00	-	-	-	19,989,651.00	5%	13,845,891.64	-	307,197.97	-
90	Replacement of Electric Position Fixing System	163,845,966.00	-	-	-	163,845,966.00	10%	149,324,399.38	-	1,452,156.66	-
91	Hydrographic Equipments	42,486,333.46	31,981,000.00	-	-	74,467,333.46	10%	12,517,486.94	1,599,050.00	2,996,884.65	-
As on 30 June 2024		53,384,527,571.91	295,297,669.00	498,600,788.41	5,027,000.00	54,173,399,029.32		14,261,888,075.69	20,031,665.80	2,137,318,645.20	5,027,000.00
As on 30 June 2023		52,892,002,569.35	492,525,002.56	-	-	53,384,527,571.91		12,008,445,085.17	29,794,031.23	2,223,648,359.29	-
											2,253,442,990.53
											14,261,888,075.69
											39,122,639,496.22



Bangladesh Inland Water Transport Authority

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

Statement of Work in Progress (Development Project)

Financial Year : 2023-2024

Schedule-02

S.I. No.	Name of the Project	Balance (W.I.P) as on 30.06.2023 (01.07.2023)	Project Cost 2023-2024	Transfer to Development Dredging	Transfer to Fixed Asset			Balance (W.I.P) as on 30.06.2024		
					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	Establishment of river port with allied facilities an Nagarbari (1st Revised)	2,841,569,525.06	1,398,327,309.00	5	6	7	8=6+7	9	10	11=9+10
2	Construction & Installation of dimaraction pillar, walkway, Bank Protection, Jetty with allied work on Evicted foreshore land of the river Buriganga, Turag, Balu & Sitalakhya (2nd Phase)	5,271,042,652.00	2,888,529,694.00					-	2,841,569,525.06	1,398,327,309.00
3	Improvement and Restoration of Navigability for old Brahmaputra, Dharaia, Tulai & Punarbhabra River	13,550,000.00	3,458,978,909.00	3,316,477,577.00					13,550,000.00	142,501,332.00
4	Procurement of 35 Dredgers with Ancillary Equipment and Accessories	5,215,208,115.06	5,321,264,575.00						5,215,208,115.06	5,321,264,575.00
5	Improvement of Zinal, Ghogot, Bangshi, Nagda, rivers for restoration of dry seasons flow, navigability improvement, flood and erosion management		1,517,176.00							1,517,176.00
6	Mordanization of River Port including Allied facilities Paturia and Daulatdia	247,688,769.00	471,527,275.00						247,688,769.00	471,527,275.00
7	Construction of walkway and others allied work on Evicted to the North bank of Dakatia River Shekhatia Bridge to Shuchipara Bridge at Sharasti Upazila in Chandpur District	398,864,093.41	99,736,694.50		398,864,093.41	99,736,694.50		498,600,787.91		
8	Establishment of river port at Chilmari (Ramma, Jorgachh, Rajipur, Rowmari, Nayarhat)	24,637,271.00	299,243,683.37						24,637,271.00	299,243,683.37
9	Determination of Standard High Water Level (SHWL), Standard Low Water Level (SLWL) and Re-Classification of Inland Waterways in Bangladesh	127,223,691.00	48,099,230.50						127,223,691.00	48,099,230.50
10	Establishment of Inland Container River Port at Ashugoni	6,868,593,662.80	246,885,900.09						6,868,593,662.80	246,885,900.09
11	Eastablishment of inland Container & Bulk Terminal at Khanpur, Narayanganj	31,918,433.00	117,694,190.50						31,918,433.00	117,694,190.50



S.L No.	Name of the Project	Balance (W.I.P) as on 30.06.2023 (01.07.2023)	Project Cost 2023- 2024	Transfer to Development Dredging	From Previous Year W.I.P	From Current Year Project Cost	Total	From Previous Year W.I.P	From Current Year Project Cost	Total	Balance (W.I.P) as on 30.06.2024
											8=6+7
1	2	3	4	5	6	7	8=6+7	9	10	11=9+10	
12	Improvement and Restoration of Navigability for Portion of Ghuratora river, Bolai-Srengani river under the Upazila of Mithemoin and Dhanu river, Namakura River under the Upazila of Itna and of Dholeshshani river under the upazila of Ostogram	4,416,400.00	151,178,302.00	150,589,802.00	-	-	-	4,416,400.00	588,500.00	5,004,900.00	
13	Establishment of jetties and infrastructure at Mirsarai & Sandwip in Chittagong Subrang-Jalair Dwip at Teknaf and Sonadia Dwip at Cox's Bazar	-	450,388,673.00	-	-	-	-	-	450,388,673.00	450,388,673.00	
14	Feasibility Study for River Management by enhancing the navigability, minimizing drainage, wetland ecosystem irrigation and landing facilities by capital dredging in banisai division	36,297,883.00	-	-	-	-	-	36,297,883.00	-	36,297,883.00	
15	Feasibility Study for construction of walkway, Eco-park and other allied infrastructure on the foreshore land of the river Buriganga, Turag, Balu & Sitalakhya (3rd Phase) and waste removal from the river bed along circular waterways of Dhaka city and also development program for the elements of the study	47,300,000.00	-	-	-	-	-	47,300,000.00	-	47,300,000.00	
16	Feasibility Study for Navigation Improvement and Landing Facilities at Chittagong Hill-Tracts Rision	34,931,294.00	-	-	-	-	-	34,931,294.00	-	34,931,294.00	
17	Feasibility Study for modernization of port facilities for Khulna, Narshingdi, Barguna and development of Galachipa, Mongla, Meghna, Sunamganj, Sirajgong, Jagannathgong, Ghorashal, Kanchpur, Mojuchowdhuryhat-Daudkandi-Bausia River Port (1st Revised)	48,800,000.00	-	-	-	-	-	48,800,000.00	-	48,800,000.00	
18	Feasibility Study for river management by enhancing the navigability removing/minimizing drainage congestion, tourism, wetland ecosystem, irrigation and landing facilities by capital dredging in haor region	47,480,000.00	-	-	-	-	-	47,480,000.00	-	47,480,000.00	
19	Feasibility Study for development of Teknaf, Cox's Bazar, Chatak, Faridpur, Gorashal River Port, Farry Ghat & Jatty's at various location	49,019,819.00	-	-	-	-	-	49,019,819.00	-	49,019,819.00	



S.L. No.	Name of the Project	Balance (W.I.P) as on 30.06.2023 (01.07.2023)		Project Cost 2023- 2024	Transfer to Development Dredging	Transfer to Fixed Asset			Balance (W.I.P) as on 30.06.2024	
		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
20	Feasibility Study and Detailed Design for development of Jatts and Infrastructure at Mirsarai & Sandwip at Chittagong, Subrang, Jalir Dwip at Teknaf and Sonadia Dwip at Cox's Bazar	47,125,955.00	-	-	-	-	-	47,125,955.00	-	47,125,955.00
21	Feasibility Study for Procurement of 2 High power Salvage vessels with allied facilities, Different Types of 61 (sixty one) Service Vessels including 6(six) River cleaning vessels & Different types of 132 Pontoons for BIWTA	43,046,837.00	-	-	-	-	43,046,837.00	-	43,046,837.00	
22	Procurement of 6 nos. Dredger	308,918.00	-	-	-	-	308,918.00	-	308,918.00	
	Total	21,399,023,318.33	14,953,371,611.96	3,467,067,379.00	398,864,093.41	99,736,694.50	498,600,787.91	21,000,159,224.92	11,386,567,538.46	32,386,726,753.38



BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
SCHEDULE OF FDR
Financial Year : 2023-2024

A FDR with Government Bank

Sl.No.	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)	Interest rate (%)
1	0604035000747/472448, 35/747	21-06-22	Rupali Bank Limited	Fakirapul Bazar Branch	21-06-25	55,947,130.00	12	7.50%
	Sub-total					55,947,130.00		

B FDR Against Foregain Currency

Sl.No.	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)	Interest rate (%)
1	0032374/1240000052448	27-12-2022	Global Islami Bank Limited	Nababpur Road Branch, Dhaka	27-12-2024	4,424,855.59	12	7.50%
	Sub-total					4,424,855.59		

C FDR with non government bank (One Year)

Sl.No.	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)	Interest rate (%)
1	0915330005839/10711108	26-01-23	Social Islami Bank Limited	Mouchak Branch,Dhaka	26-01-2025	21,317,500.00	12	10%
2	0014TDCI22000417	21-06-22	Community Bank Limited	Gulshan Corporate Branch	21-06-2025	11,203,320.00	12	8.50%
	Sub-total					32,520,820.00		



D FDR (P)

SI No	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)	Interest rate (%)
1	0510208	6-Jan-19	Global Islami Bank Ltd	Motijheel	06-Jan-25	20,000,000.00	12	10.00%
2	0524403	7-Jan-19	Global Islami Bank Ltd	Nababpur Road	07-Jan-25	50,000,000.00	12	10.00%
3	0537835	7-Jan-20	Global Islami Bank Ltd	Panthapoth	07-Jan-25	50,000,000.00	12	10.00%
4	0552066	9-Jan-20	Global Islami Bank Ltd	Banani	09-Jan-25	30,500,000.00	12	10.00%
5	0073641	17-Jan-23	Global Islami Bank Ltd	Motijheel	17-Jan-25	4,582,688.90	12	10.00%
	Sub total					155,082,688.90		

E 11 Numbers Completed Projects Closed and all Funds Deposited.

SI No	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)	Interest rate (%)
01	0107053/029-206-0002362	14-09-20	Union Bank Limited	Banani Branch	14.09.2024	15,000,000.00	12	8.00%
	Sub total					15,000,000.00		
	Total FDR		A+B+C+D+E			262,975,494.49		



BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
SCHEDULE OF ACCOUNTS RECEIVABLE
AS ON 30 JUNE, 2024

Schedule-4

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



Bangladesh Inland Water Transport Authority (BIWTA)
SCHEDULE OF ACCOUNTS RECEIVABLE
AS ON 30 JUNE, 2023

SL No	Particulars	Balance as on 01 July, 2022	Addition during the year	Amount in Taka	
				Realised /Adjustment during the year	Balance as on 30 June, 2023
01	Port debtors control A/C	16,634,381	2,199,182	2,199,182	16,634,381
02	Marine Safety Receivable	8,434,953	3,254,808	3,511,438.26	8,178,322
03	Pilotage debtors control A/C	9,055,594	-	-	9,055,594
04	Conservancy debtors control A/C	8,213,205	145,362,474	144,838,209.00	8,737,470
05	Canal debtors control A/C	5,476,298	-	-	5,476,298
06	Hire charges debtors control A/C	17,013,704	-	-	17,013,704
07	Salvage debtors control A/C	19,571,515	-	-	19,571,515
08	Misc. debtors control A/C	16,226,161	9,631,132	9,627,165.00	16,230,128
	Sub-total	100,625,811	160,447,596	160,175,995	100,897,412
09	Navana Motor	480,000	-	-	480,000
	Total	101,105,811	160,447,596	160,175,995	101,377,412



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

Schedule-5

Sl.No.	Government Order No	Project Name	Date	Amount (Tk)
01	18.00.00000.039.02.004.22.195 1st to 1st instalment	Old Bramhaputra	20-07-2023	629,495,000
02	18.00.00000.039.02.004.22.259 2nd instalment	Old Bramhaputra	1-Nov-23	629,495,000
03	18.00.00000.039.02.004.22.68 3rd instalment	Old Bramhaputra	24-Mar-24	629,495,000
04	18.00.00000.039.02.004.22.166 4th instalment	Old Bramhaputra	5-Jun-24	1,571,047,000
05	18.00.00000.039.02.006.22.209 1st instalment	Buriganga	8-Aug-23	649,939,000
06	18.00.00000.039.02.006.22.258 2nd instalment	Buriganga	1-Nov-23	648,500,000
07	18.00.00000.039.02.006.22.57 3rd instalment	Buriganga	18-Mar-24	643,300,000
08	18.00.00000.039.02.006.22.167 4th instalment	Buriganga	5-Jun-24	947,261,000
09	18.00.00000.039.02.005.22.214 1st instalment	Ashuganj	13-08-2023	74,400,000
10	18.00.00000.039.02.005.22.324 2nd instalment	Ashuganj	12-Dec-23	53,100,000
11	18.00.00000.039.02.005.22.154 3rd & 4th instalment	Ashuganj	28-05-2024	119,400,000
12	18.00.00000.039.02.008.22.182 1st instalment	Chilmari	18-07-2023	98,600,000
13	18.00.00000.039.02.008.22.329 2nd instalment	Chilmari	17-Dec-23	100,000,000
14	18.00.00000.039.02.008.22.180 3rd & 4th instalment	Chilmari	12-Jun-24	101,225,000
15	18.00.00000.039.02.011.22.289 1st to 1st instalment	Nagarbari	12-Nov-23	699,900,000
16	18.00.00000.039.02.011.22.64 3rd instalment	Nagarbari	21-Mar-24	342,985,000
17	18.00.00000.039.02.011.22.172 4th instalment	Nagarbari	10-Jun-24	356,500,000
18	18.00.00000.039.02.015.22.212 1st instalment	Paturia, Daulatdia	13-08-2023	119,920,000
19	18.00.00000.039.02.015.22.297 2nd to 2nd instalment	Paturia, Daulatdia	19-11-2023	119,920,000
20	18.00.00000.039.02.015.22.195 3rd & 4th instalment	Paturia, Daulatdia	24-06-2024	238,160,000
21	18.00.00000.039.02.009.22.228 1st instalment	35 dredger	27-08-2023	438,500,000
22	18.00.00000.039.02.009.22.336 2nd instalment	35dredger	21-Dec-23	1,175,000,000
23	18.00.00000.039.02.009.22.80 3rd instalment	35dredger	7-Apr-24	1,204,500,000
24	18.00.00000.039.02.009.22.181 4th instalment	35dredger	12-Jun-24	1,881,500,000
25	18.00.00000.039.02.009.22.185 4th instalment	35dredger	13-06-2024	650,000,000
26	18.00.00000.039.02.014.22.309 1st to 2nd instalment	Chandpur	30-Nov-23	15,823,000
27	18.00.00000.039.02.014.22.309 1st & 2nd instalment	Chandpur	30-Nov-23	2,477,000
28	18.00.00000.039.02.014.22.59 3rd instalment	Chandpur	18-Mar-24	13,250,000
29	18.00.00000.039.02.014.22.128 4th instalment	Chandpur	14-May-24	68,500,000
30	18.00.00000.039.02.013.22.257 1st to 2nd instalment	Narayanganj	29-10-2023	66,700,000
31	18.00.00000.039.02.013.22.72 3rd instalment	Narayanganj	24-Mar-24	1,500,000
32	18.00.00000.039.02.013.22.171 4th instalment	Narayanganj	10-Jun-24	50,800,000
33	18.00.00000.039.02.012.22.295 1st to 2nd instalment	Bangladesh standard high water	14-Nov-23	24,750,000
34	18.00.00000.039.02.001.24.177 1st & 4th instalment	Bangladesh standard high water	23-06-2024	2,200,000
35	18.00.00000.039.02.012.22.71 3rd & 4th instalment	Bangladesh standard high water	24-Mar-24	23,400,000
36	18.00.00000.039.002.23.193 1st to 1st instalment	Mithamine	20-07-2024	34,145,000
37	18.00.00000.039.002.23.254 2nd instalment	Mithamine	26-10-2023	3,555,000
38	18.00.00000.039.002.23.156 3rd & 4th instalment	Mithamine	29-05-2024	113,500,000
39	18.00.00000.039.02.003.74 1st & 2nd instalment	Chittagong	31-03-2024	38,450,000
40	18.00.00000.039.02.003.23.153 3rd instalment	Chittagong	27-05-2024	229,375,000
41	18.00.00000.039.02.003.23.183 4th instalment	Chittagong	6-Dec-23	184,105,000
Sub-total				14,994,672,000.00



Less: Refund

Sl.No.	Challan No	Project Name	Date	Amount (Tk)
01	2425-00035550781	Old Bramhaputra	8-Aug-24	553,091
02	2425-00025031141	Buriganga	28-07-2024	470,306.00
03	2425-00022159921	Ashuganj	28-07-2024	14,099.91
04	2425-00025087701	Chilmari	28-07-2024	581,316.63
05	2425-00025074661	Nagarbari	28-07-2024	1,057,691.00
06	2425-00035609241	Paturia, Daulatdia	8-Aug-24	6,472,725.00
07	2425-00063264551	35 dredger	9-Mar-24	135,425.00
08	2324-00395815611	36 dredger	6-Mar-24	10,600,000.00
09	2425-00025060501	Chandpur	28-07-2024	313,302.50
10	2425-00124149051	Chandpur	23-10-24	3.00
11	2425-00025041681	Narayanganj	28-07-2024	1,305,809.50
12	2425-00025047681	chittagong	28-07-2024	1,541,327.00
13	2425-00025065871	Bangladesh standard high water	28-07-2024	646,719.00
14	2425-00073814391	Bangladesh standard high water	11-Sep-24	36,105.00
15	2324-00381826951	Bangladesh standard high water	31-03-2024	50,769.50
16	2324-00399688711	36 dredger	6-Jun-24	17,500,000.00
17	2425-00025053861	Mithamine	28-07-2024	21,698.00
Sub-total				41,300,388.04
Total				14,953,371,611.96
Balance as on 01 July, 2023				95,466,929,278.56
Add: Transfer from Grant from Environment Ministry				210,674,920.00
Balance as on 30 June, 2024				110,630,975,810.52



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

Schedule 6

SI No	Government Order No	Date	Amount (Tk)
1	18.11.0000.483.14.001.23/ (Ask-1) - 1st instalment	1-Nov-24	1,319,500,000.00
2	18.11.0000.484.14.005.22/1683 (Ask-1) 2nd instalment	26-09-23	1,232,241,000.00
3	Received Through PL account		2,555,150,000.00
Sub total			5,106,891,000.00
Less: Auto Adjustment through PL A/C(Unexpended Fund)			2,984,717.56
Less: Transferred to Capital Grant			139,500,000.00
Total			4,964,406,282.44

BANGLADESH INLAND WATER TRANSPORT AUTHORITY (BIWTA)
SCHEDULE OF GOVERNMENT GRANT - (REVENUE)
AS ON 30 JUNE, 2023

SI No	Government Order No	Date	Amount (Tk)
1	18.00.0000.012.20.045.11(Ask-1)-126 1st instalment	16-08-22	1,246,838,000
2	18.00.0000.012.20.045..11(Ask-1)-164 2nd instalment	21-11-22	1,241,564,000
3	18.00.0000.012.20.045.11(Ask-1)-41 3rd instalment	19-02-23	1,315,650,000
4	18.00.0000.012.20.045.11(Ask-1)-131 4th instalment	11-06-23	1,499,336,000
Sub total			5,303,388,000
Less: Refund			-
Less: Transferred to Capital Grant			260,500,000
Total			5,042,888,000

