

**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.**  
CHARTERED ACCOUNTANTS  
BSEC Bhaban, Level-4,  
102 Kazi Nazrul Islam Avenue,  
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 the 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:

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



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
<b>Assets</b>				
<b>Non Current Assets</b>			<b>70,189,234,593.86</b>	<b>60,564,983,002.55</b>
Property, Plant and Equipment	4.00	12	37,759,187,642.48	39,122,639,496.22
Capital Work in progress	5.00	12	32,386,726,763.38	21,399,023,318.33
Assets transferred to BIWTC			43,320,188.00	43,320,188.00
<b>Other Assets</b>	6	12	<b>37,795,501,536.27</b>	<b>34,328,434,157.27</b>
Development dredging	6.1	12	37,795,501,536.27	34,328,434,157.27
<b>Investments</b>	7	13	<b>442,484,338.67</b>	<b>434,016,388.67</b>
Loan against BIWTA employees' PF	7	13	179,508,844.18	179,508,844.18
Fixed Deposit Receipt (FDR)	Sch-3	13	262,975,494.49	254,507,544.49
<b>Loan to Employees</b>	8	13	<b>1,046,927,001.51</b>	<b>890,824,000.17</b>
<b>Current Assets</b>	9	13	<b>5,194,295,393.97</b>	<b>3,616,812,134.88</b>
Stores and spares	9.1	13	894,820,995.39	814,854,534.39
Accounts receivable	9.2	13	177,707,010.90	101,377,412.40
Receivable from ICT Pangaon	9.3	13	41,366,358.04	39,418,863.54
Cash in transit	9.4	14	297,759,168.41	338,057,345.09
Current account with inter offices	9.5	14	337,375,470.33	279,787,703.03
Advances, loan deposit and prepayments	9.6	14	43,489,632.30	37,431,076.18
Cash and cash equivalents	9.7	16	3,401,776,758.60	2,005,885,200.25
<b>Total Assets</b>			<b>114,668,442,864.28</b>	<b>99,835,069,683.54</b>
<b>Equity and Liabilities</b>				
<b>Equity and Fund</b>	10	18-19	<b>97,349,163,979.02</b>	<b>83,162,976,399.45</b>
Government grant- development	10.1	18	110,630,975,810.52	95,466,929,278.56
Government grant- capital and work plan	10.2	18	5,476,857,448.44	5,337,397,165.44
Foreign grant	10.3	19	1,379,590,019.89	1,379,590,019.89
Grant from Environment Ministry	10.4	19	-	210,674,920.00
Naval prize fund	10.5	19	11,241,670.65	11,241,670.65
Building fund	10.6	19	12,662,479.67	12,662,479.67
Accumulated deficit	10.7	19	(20,162,163,450.15)	(19,255,519,134.76)
<b>Non Current Liabilities</b>	11	19-20	<b>8,241,859,807.72</b>	<b>8,241,859,807.72</b>
Loan From Government	11.1	19	436,058,106.54	436,058,106.54
Loan From Government (Foreign loan)	11.2	20	2,084,814,113.18	2,084,814,113.18
Debt servicing liability on restructured loan	11.3	20	1,711,000,000.00	1,711,000,000.00
Loan for ICT (CPA)	11.4	20	1,540,810,000.00	1,540,810,000.00
Loan From Government (Exim Bank Ltd, Korea)	11.5	20	2,469,176,500.00	2,469,176,500.00
Padma bridge Authority	11.6	20	1,088.00	1,088.00
<b>Current Liabilities and Provisions</b>	12	20-23	<b>9,077,419,077.54</b>	<b>8,430,233,476.37</b>
Liabilities for expenses	12.1	20	215,630,608.67	220,995,577.98
Liabilities for other finance	12.2	21-23	2,224,136,740.63	1,766,001,734.87
Provision for interest on long term loan	12.3	23	6,637,651,728.24	6,443,236,163.52
<b>Total equity and liabilities</b>			<b>114,668,442,864.28</b>	<b>99,835,069,683.54</b>

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


  
Member Planning and Operation

  
Member Engineering

  
Member Finance


  
Chairman

Signed in terms of our separate report of even date.

  
Dipok Kumar Roy, FCA  
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 INCOME & EXPENDITURE**  
**FOR THE YEAR ENDED 30 JUNE, 2024**

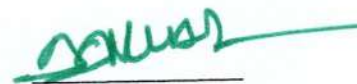
	Note	Page No:	2023-2024 Taka	2022-2023 Taka
Operating Income	13	23	3,024,020,403.40	2,939,700,393.23
Less: Operating expenditure	14	24-27	6,829,984,033.23	7,011,356,939.80
<b>Operating Deficit</b>			<b>(3,805,963,629.83)</b>	<b>(4,071,656,546.57)</b>
Other Charges	15	27	2,351,765,875.66	2,447,858,555.19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

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

  
Member Planning and Operation

  
Member Engineering

  
Member Finance

  
Chairman

Signed in terms of our separate report of even date.

  
Dipak Kumar Roy, FCA  
Enrollment No : 1334  
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Place: Dhaka  
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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 Total
<b>Balance as on 1 July 2023</b>	<b>95,466,929,278.56</b>	<b>1,379,590,019.89</b>	<b>11,241,670.65</b>	<b>12,662,479.67</b>	<b>(19,255,519,134.76)</b>	<b>5,337,397,165.44</b>	<b>210,674,920.00</b>	<b>83,162,976,399.45</b>
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	-	-	-	-	(906,644,315.39)	-	-	-
Excess of expenditure over income	-	-	-	-	-	-	-	(906,644,315.39)
Transfer from Environment Ministry	210,674,920.00	-	-	-	-	-	(210,674,920.00)	-
Payment to Pension fund	-	-	-	-	-	-	-	-
<b>Total as on 30 June, 2024</b>	<b>110,630,975,810.52</b>	<b>1,379,590,019.89</b>	<b>11,241,670.65</b>	<b>12,662,479.67</b>	<b>(20,162,163,450.15)</b>	<b>5,476,857,448.44</b>	<b>-</b>	<b>97,349,163,979.02</b>

**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 Total
<b>Balance as on 1 July 2022</b>	<b>86,715,605,339.38</b>	<b>1,379,590,019.89</b>	<b>11,241,670.65</b>	<b>12,662,479.67</b>	<b>(17,814,068,530.71)</b>	<b>5,082,897,165.44</b>	<b>210,674,920.00</b>	<b>75,598,603,064.32</b>
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	-	-	-	-	36,919,646.00	-	-	36,919,646.00
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)
<b>Total as on 30 June, 2023</b>	<b>95,466,929,278.56</b>	<b>1,379,590,019.89</b>	<b>11,241,670.65</b>	<b>12,662,479.67</b>	<b>(19,255,519,134.76)</b>	<b>5,337,397,165.44</b>	<b>210,674,920.00</b>	<b>83,162,976,399.45</b>

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

Member Planning and Operation

Member Engineering

Member Finance

Chairman

Signed in terms of our separate report of even date.

Dipok Kumar Roy, FCA  
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 CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE, 2024**

	2023-2024 Taka	2022-2023 Taka
<b>A Cash flows from operating activities :</b>	<b>1,516,857,331.72</b>	<b>664,987,188.08</b>
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)	-
<b>Changes in working capital</b>	<b>271,178,336.11</b>	<b>(147,005,198.40)</b>
(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>B Cash flows from investing activities :</b>	<b>(15,408,213,232.80)</b>	<b>(9,118,633,719.10)</b>
(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)
<b>C Cash flows from financing activities :</b>	<b>15,287,247,459.68</b>	<b>9,188,760,152.02</b>
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)
<b>D Net cash flows during the year (A+B+C)</b>	<b>1,395,891,558.60</b>	<b>735,113,621.60</b>
<b>E Cash and cash equivalents at beginning of year</b>	<b>2,005,885,200.26</b>	<b>1,270,771,578.66</b>
<b>F Cash and cash equivalents at end of year (D+E)</b>	<b>3,401,776,758.60</b>	<b>2,005,885,200.26</b>

**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.



Dipak Kumar Roy, FCA  
Enrollment No : 1334  
Partner  
Basu Banerjee Nath & Co.  
Chartered Accountants  
DVC: 2412261334AS323594

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 & Pilotage, 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-২০১৪" 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.





**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)**

**Add : Net Addition during the year**

**Less : Sales/Adjustment during the year**

**Balance as at 30 June, 2024 (at cost)**

**Less : Accumulated depreciation**

**Carrying Value**

**Addition During the year as follows :**

Addition during the year revenue

Addition during the year- Project

30-Jun-24 Taka	30-Jun-23 Taka
53,384,527,571.91	52,892,002,569.35
793,898,457.41	492,525,002.56
54,178,426,029.32	53,384,527,571.91
5,027,000.00	-
54,173,399,029.32	53,384,527,571.91
16,414,211,386.84	14,261,888,075.69
37,759,187,642.48	39,122,639,496.22
295,297,669.00	492,525,002.56
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**

**Add: Addition during the year**

**Less: Adjustment during the year**

**Closing Balance**

21,399,023,318.33	15,420,628,970.15
32,386,726,763.38	5,978,394,348.18
53,785,750,081.71	21,399,023,318.33
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)

**Total**

37,795,501,536.27	34,328,434,157.27
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**

**Add: Addition during the year**

**Add: Intangible Assets**

Development Dredging 3<sup>rd</sup> project

**Balance as on 30 June, 2024**

33,911,299,954.89	29,827,817,362.94
3,467,067,379.00	2,772,929,591.00
37,378,367,333.89	32,600,746,953.94
-	1,310,553,000.95
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<sup>rd</sup> project

3<sup>rd</sup> project

**Less: Transfer to Development Dredging**

**Total**

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

The Intangible Assets was build up in the accounts but the cost was related to Development dredging. The Management 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
<b>7.00 INVESTMENTS : Tk.</b>	<b>442,484,338.67</b>		
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
	<b>Total</b>	<b>442,484,338.67</b>	<b>434,016,388.67</b>
The details of the FDR against general fund have been shown in Schedule 3			
<b>8.00 LOAN TO EMPLOYEES : Tk.</b>	<b>1,046,927,001.51</b>		
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
		<b>1,046,927,001.51</b>	<b>890,824,000.17</b>
Less: Adjustment during the year		-	-
Balance as on 30 June, 2024		<b>1,046,927,001.51</b>	<b>890,824,000.17</b>
<b>9.00 CURRENT ASSETS : Tk.</b>	<b>5,194,295,393.97</b>		
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
	<b>Total</b>	<b>5,194,295,393.97</b>	<b>3,616,812,134.88</b>
<b>9.01 STORES AND SPARES : Tk.</b>	<b>894,820,995.39</b>		
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
		<b>1,003,772,442.39</b>	<b>1,009,267,836.59</b>
Less: Issue during the year		108,951,447.00	194,413,302.20
Balance as on 30 June, 2024		<b>894,820,995.39</b>	<b>814,854,534.39</b>
<b>9.02 ACCOUNTS RECEIVABLE : Tk.</b>	<b>177,707,010.90</b>		
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
		<b>343,191,820.80</b>	<b>261,553,407.01</b>
Less: Realization during the year		165,484,809.90	160,175,994.61
Balance as on 30 June, 2024		<b>177,707,010.90</b>	<b>101,377,412.40</b>
The break down of the accounts receivable have been shown in Schedule 4.			
<b>9.03 RECEIVABLE FROM ICT PANGAON : Tk.</b>	<b>41,366,358.04</b>		
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		<b>41,366,358.04</b>	<b>39,418,863.54</b>

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





		30-Jun-24 Taka	30-Jun-23 Taka
<b>9.04 CASH IN TRANSIT : Tk.</b>	<b>297,759,168.41</b>		
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
<b>Total</b>		<b>297,759,168.41</b>	<b>338,057,345.09</b>
<b>9.05 CURRENT ACCOUNT WITH INTER OFFICES : Tk.</b>	<b>337,375,470.33</b>		
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		7,054,843.17	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)
<b>Total</b>		<b>337,375,470.33</b>	<b>279,787,703.03</b>
<b>9.06 ADVANCE, DEPOSIT AND PREPAYMENT : Tk.</b>	<b>43,489,632.30</b>		
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	-
<b>Total</b>		<b>43,489,632.30</b>	<b>37,431,076.18</b>
<b>9.6.01 LOAN TO STAFF : Tk.</b>	<b>1,229,741.00</b>		
This is made up as follows:			
Computer loan (Note 9.6.1.1)		1,229,741.00	1,190,741.00
<b>Total</b>		<b>1,229,741.00</b>	<b>1,190,741.00</b>





		30-Jun-24 Taka	30-Jun-23 Taka
<b>9.6.1.1 COMPUTER LOAN : Tk.</b>	<b>1,229,741.00</b>		
This is made up as follows:			
Balance as on 01 July, 2023		1,190,741.00	1,282,741.00
Add: Addition during the year		384,180.00	344,584.00
Less: realization/adjustment during the year		1,574,921.00	1,627,325.00
		345,180.00	436,584.00
Balance as on 30 June, 2024		<u>1,229,741.00</u>	<u>1,190,741.00</u>
<b>9.6.02 SECURITY DEPOSIT : Tk.</b>	<b>6,995,193.00</b>		
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 pillar, walkwayand jetty of Buriganga, Turag and Balu river		6,273,618.00	-
Bangladesh Oxyzen Ltd		15,000.00	15,000.00
Total		<u>6,995,193.00</u>	<u>1,296,575.00</u>
<b>9.6.03 PREPAID EXPENSES : Tk.</b>	<b>23,532,558.16</b>		
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	-
Less: realization/adjustment during the year		23,532,558.16	22,326,252.16
Balance as on 30 June, 2024		<u>23,532,558.16</u>	<u>22,326,252.16</u>
<b>9.6.4 MISCELLANEOUS ADVANCE : Tk.</b>	<b>11,499,336.89</b>		
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 sump 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		<u>11,499,336.89</u>	<u>11,836,757.51</u>
<b>9.6.4.1 WORK AND TA ADVANCE : Tk.</b>	<b>7,379,911.84</b>		
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
		772,709,872.17	824,312,213.75
Balance as on 30 June, 2024		<u>7,379,911.84</u>	<u>7,504,483.46</u>
<b>9.6.4.2 PAY ADVANCE : Tk.</b>	<b>1,872,712.03</b>		
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		<u>1,872,712.03</u>	<u>2,080,484.03</u>





9.6.4.3 LUMP SUMP ADVANCE : Tk.

465,156.00

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

Less: Realization/adjustment during the year

Balance as on 30 June, 2024

30-Jun-24 Taka	30-Jun-23 Taka
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

Less: Realization/adjustment during the year

Balance as on 30 June, 2024

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

Less: Realization/adjustment during the year

Balance as on 30 June, 2024

780,750.51	-
-	780,750.51
780,750.51	780,750.51
780,750.51	-
-	780,750.51

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

Less: Realization/adjustment during the year

Balance as on 30 June, 2024

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

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

Less: Realization/adjustment during the year

Balance as on 30 June, 2024

-	-
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

Sanchaya patra (Note 9.7.1)

Cash at bank (Note 9.7.2)

61,197.55	61,197.55
-	2,500.00
3,401,715,561.05	2,005,821,502.70
3,401,776,758.60	2,005,885,200.25

Total

9.7.1 SANCHAYA PATRA : Tk.

-

-	2,500.00
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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, Dilkhusha 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 Fakirafal 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 BankL Local office,A/C: 0018024000183	33,263,564.00	32,497,438.00
Rupali BankL 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 Fakirafal Bazar, A/C: 0604024000042	242,690.00	242,690.00
IFIC Bank, Motejheel 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 Ltd.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,Dilkhusha Br. A/C: 099936001787	7,850,160.64	7,677,453.53
United Comm. Bank F. Ex. Br./A/C:0721301000000416	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,Dilkhusa Br. A/C: 010113100000928
Premier Bank,Dilkhusa 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	-
<b>Sub-total</b>	<b>1,507,069,036.18</b>
<b>Grand Total</b>	<b>1,031,656,683.35</b>
	<b>3,401,715,561.05</b>
	<b>2,005,821,502.70</b>

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)

Total

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)
<b>97,349,163,979.02</b>	<b>83,162,976,399.45</b>

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

Less: Refund during the year
Balance as on 30 June, 2024

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

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

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
<b>5,476,897,165.44</b>	<b>5,343,397,165.44</b>
-	6,000,000.00
39,717.00	-
<b>5,476,857,448.44</b>	<b>5,337,397,165.44</b>





30-Jun-24 Taka	30-Jun-23 Taka
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**10.3 FOREIGN GRANT : Tk.**

1,379,590,019.89

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

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
<b>Total</b>	<b>1,379,590,019.89</b>	<b>1,379,590,019.89</b>

**10.4 GRANT FROM ENVIRONMENT MINISTRY : Tk.**

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

Less: Transfer to Development Grant (Schedule-5)

Balance as on 30 June, 2024

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

**10.5 NAVAL PRIZE FUND : Tk.**

11,241,670.65

This is as per last year's account.

11,241,670.65	11,241,670.65
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**10.6 BUILDING FUND : Tk.**

12,662,479.67

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

12,662,479.67	12,662,479.67
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**10.7 ACCUMULATED DEFICIT : TK.**

(20,162,163,450.15)

This is made up as follows:

Balance as on 01 July, 2023

Add: Addition during the year

Payment to Pension fund

Less: Receivable from ICT Pangaon

Balance as on 30 June, 2024

(As per actuarial valuation and approval of authority)

(19,255,519,134.76)	(17,814,068,530.71)
(906,644,315.39)	(1,228,370,250.05)
-	(250,000,000.00)
-	36,919,646.00
(20,162,163,450.15)	(19,255,519,134.76)

**11.00 NON CURRENT LIABILITIES : TK.**

8,241,859,807.72

This is made up as follows:

Loan From Government (Note 11.1)

Loan From Government (Foreign loan) (Note 11.2)

Debt servicing liability on restructured loan (Note 11.3)

Loan for ICT (CPA) (Note 11.4)

Loan From Government (Exim Bank Ltd, Korea) (Note 11.5)

Padma Bridge project (Note 11.6)

436,058,106.54	436,058,106.54
2,084,814,113.18	2,084,814,113.18
1,711,000,000.00	1,711,000,000.00
1,540,810,000.00	1,540,810,000.00
2,469,176,500.00	2,469,176,500.00
1,088.00	1,088.00

<b>Total</b>	<b>8,241,859,807.72</b>	<b>8,241,859,807.72</b>
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**11.1 LOAN FROM GOVERNMENT : Tk.**

436,058,106.54

This is as per last year's account.

436,058,106.54	436,058,106.54
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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)

OECD loan (Japan)

IDA Grant 2232 BD

EDCF No BD 7 (Exim Bank Ltd, Korea)

348,878,217.17	348,878,217.17
52,520,077.38	52,520,077.38
1,676,562,694.05	1,676,562,694.05
6,853,124.58	6,853,124.58
<b>Total</b>	<b>2,084,814,113.18</b>

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

**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

Provision for interest on foreign loan

Transfer from government loan

Transfer from foreign loan

516,650,000.00	516,650,000.00
363,610,000.00	363,610,000.00
455,850,000.00	455,850,000.00
374,890,000.00	374,890,000.00
<b>Total</b>	<b>1,711,000,000.00</b>

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

**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

Add: Addition during the year

Less: Adjustment during the year

Balance as on 30 June, 2024

1,088.00	11,480,439.79
-	-
1,088.00	11,480,439.79
-	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)

Liabilities for other finance (Note 12.2)

Provision for interest on long term loan (Note 12.3)

215,630,608.67	220,995,577.98
2,224,136,740.63	1,766,001,734.87
6,637,651,728.24	6,443,236,163.52
<b>Total</b>	<b>9,077,419,077.54</b>

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

This is made up as follows:

Provision for development expenses (Note 12.1.1)

Self hull insurance (Note 12.1.2)

Provision for revenue expenditure (Note 12.1.3)

Provision for bad debts(Notes 12.1.4)

-	11,177,745.65
160,920,112.94	152,203,825.94
50,557,780.73	53,461,291.39
4,152,715.00	4,152,715.00
<b>Total</b>	<b>215,630,608.67</b>

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





**12.1.2 SELF HULL INSURANCE : TK.**

160,920,112.94

This is made up as follows:

Balance as on 01 July, 2023

Addition during the year

Balance as on 30 June, 2024

30-Jun-24 Taka	30-Jun-23 Taka
152,203,825.94	143,619,716.94
8,716,287.00	8,584,109.00
<u>160,920,112.94</u>	<u>152,203,825.94</u>

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.**

50,557,780.73

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

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

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
<b>Total</b>	<u>50,557,780.73</u>	<u>53,461,291.39</u>

**12.1.4 PROVISION FOR BAD DEBTS : TK.**

4,152,715.00

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
-	-
<u>4,152,715.00</u>	<u>4,152,715.00</u>
-	-
<u>4,152,715.00</u>	<u>4,152,715.00</u>

**12.02 LIABILITIES FOR OTHER FINANCE : TK.**

2,224,136,740.63

This is made up as follows:

Accounts payable (Note 12.2.1)

Sundry deposits (Note 12.2.2)

Other advance against lease (Note 12.2.3)

Deferred income (Note 12.2.4)

308,646,147.66	307,381,718.90
1,779,707,877.33	1,268,700,556.33
88,514,925.64	88,055,769.64
47,267,790.00	101,863,690.00
<b>Total</b>	<u>2,224,136,740.63</u>
	<u>1,766,001,734.87</u>





**12.2.1 ACCOUNTS PAYABLE : TK.**

308,646,147.66

This is made up as follows:

	30-Jun-24 Taka	30-Jun-23 Taka
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
<b>Total</b>	<b>308,646,147.66</b>	<b>307,381,718.90</b>

**12.2.2 SUNDRY DEPOSITS : TK.**

1,779,707,877.33

This is made up as follows:

Security deposits (Note 12.2.2.1)	1,776,745,244.14	1,265,737,923.14
Earnest money (Note 12.2.2.2)	2,962,633.19	2,962,633.19
<b>Total</b>	<b>1,779,707,877.33</b>	<b>1,268,700,556.33</b>

**12.2.2.1 SECURITY DEPOSITS : TK.**

1,776,745,244.14

This is made up as follows:

<b>Balance as on 01 July, 2023</b>	<b>1,265,737,923.14</b>	<b>1,283,565,138.14</b>
<b>Add: Addition during the year</b>	<b>794,758,080.00</b>	<b>651,781,452.00</b>
	<b>2,060,496,003.14</b>	<b>1,935,346,590.14</b>
<b>Less: Recovery/adjustment during the year</b>	<b>283,750,759.00</b>	<b>669,608,667.00</b>
<b>Balance as on 30 June, 2024</b>	<b>1,776,745,244.14</b>	<b>1,265,737,923.14</b>

**12.2.2.2 EARNEST MONEY : TK.**

2,962,633.19

This is made up as follows:

<b>Balance as on 01 July, 2023</b>	<b>2,962,633.19</b>	<b>2,962,633.19</b>
<b>Add: Addition during the year</b>	<b>-</b>	<b>-</b>
	<b>2,962,633.19</b>	<b>2,962,633.19</b>
<b>Less: Recovery/adjustment during the year</b>	<b>-</b>	<b>-</b>
<b>Balance as on 30 June, 2024</b>	<b>2,962,633.19</b>	<b>2,962,633.19</b>

**12.2.3 ADVANCE AGAINST OTHERS : TK.**

88,514,925.64

This is made up as follows:

<b>Balance as on 01 July, 2023</b>	<b>88,055,769.64</b>	<b>88,984,487.64</b>
<b>Add: Addition during the year</b>	<b>459,156.00</b>	<b>95,649.00</b>
	<b>88,514,925.64</b>	<b>89,080,136.64</b>
<b>Less: Recovery/adjustment during the year</b>	<b>-</b>	<b>1,024,367.00</b>
<b>Balance as on 30 June, 2024</b>	<b>88,514,925.64</b>	<b>88,055,769.64</b>





**12.2.4 DEFERRED INCOME : TK.**

47,267,790.00

This is made up as follows:

Ministry of Agriculture  
Ministry of Food  
Bangladesh Petroleum Corporation (Baghabari)  
Port deferred Income

30-Jun-24 Taka	30-Jun-23 Taka
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
<b>Total</b>	
<b>47,267,790.00</b>	<b>101,863,690.00</b>

**12.03 PROVISION FOR INTEREST ON LONG TERM LOAN : TK.**

6,637,651,728.24

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)

Total

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

**12.3.1 PROVISION FOR INTEREST ON GOVERNMENT LOAN : TK.**

2,673,728,783.16

This is made up as follows:

Balance as on 01 July, 2023  
Add: Addition during the year  
Balance as on 30 June, 2024

2,603,300,877.83	2,532,872,972.50
70,427,905.33	70,427,905.33
<b>Total</b>	
<b>2,673,728,783.16</b>	<b>2,603,300,877.83</b>

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

**12.3.2 PROVISION FOR INTEREST ON FOREIGN LOAN : TK.**

3,963,922,945.08

This is made up as follows:

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

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

Less: Payment during the year

Balance as on 30 June, 2024

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)

2023-2024 Taka	2022-2023 Taka
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
<b>Total</b>	
<b>3,024,020,403.40</b>	<b>2,939,700,393.23</b>

**13.01 PORT INCOME : TK.**

2,323,786,975.70

This is made up as follows:

Dhaka port income  
Narayangonj port income  
Chand pur 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  
Ashugonj 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

<b>2,323,786,975.70</b>	<b>2,167,483,985.64</b>
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		2023-2024 Taka	2022-2023 Taka
<b>13.02 C &amp; P INCOME : TK.</b>	<b>348,421,275.52</b>		
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	-
<b>Total</b>		<b>348,421,275.52</b>	<b>330,417,810.00</b>
<b>13.03 MARINE SAFETY INCOME : TK.</b>	<b>41,111,566.18</b>		
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
<b>Total</b>		<b>41,111,566.18</b>	<b>23,850,570.69</b>
<b>14.00 OPERATING EXPENDITURE : TK.</b>	<b>6,829,984,033.23</b>		
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
<b>Total</b>		<b>6,829,984,033.23</b>	<b>7,011,356,939.80</b>
<b>14.01 SALARIES, WAGES AND OTHER BENEFITS : TK.</b>	<b>2,494,396,733.16</b>		
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
<b>Total</b>		<b>2,494,396,733.16</b>	<b>2,353,520,462.15</b>
<b>14.1.1 FESTIVAL ALLOWANCE : TK.</b>	<b>165,163,219.00</b>		
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
<b>Total</b>		<b>165,163,219.00</b>	<b>159,578,078.00</b>





		2023-2024 Taka	2022-2023 Taka
<b>14.1.2 BANGLA NEW YEAR ALLOWANCE : TK.</b>	<b>16,544,071.00</b>		
This is made up as follows:			
Bangla new year allowance (Officer)		4,651,396.00	4,572,203.00
Bangla new year allowance (Staff)		11,892,675.00	11,187,909.00
<b>Total</b>		<b>16,544,071.00</b>	<b>15,760,112.00</b>
<b>14.1.3 OTHER ALLOWANCES: TK.</b>	<b>12,420,148.00</b>		
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
<b>Total</b>		<b>12,420,148.00</b>	<b>11,645,198.00</b>
<b>14.02 SUPPLY MATERIALS : TK.</b>	<b>57,324,489.91</b>		
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
<b>Total</b>		<b>57,324,489.91</b>	<b>52,706,674.00</b>
<b>14.02.1 CONSUMABLE MATERIALS : TK.</b>	<b>38,453,330.00</b>		
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
Mouring gear chain		-	1,000,000.00
Paint for Vessels		1,496,160.00	1,466,504.00
<b>Total</b>		<b>38,453,330.00</b>	<b>30,322,483.00</b>
<b>14.03 RENT, RATES AND TAXES : TK.</b>	<b>65,654,137.08</b>		
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	-
<b>Total</b>		<b>65,654,137.08</b>	<b>55,697,299.09</b>
<b>14.03.1 REGISTRATION FEE : TK.</b>	<b>1,205,208.00</b>		
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
<b>Total</b>		<b>1,205,208.00</b>	<b>1,615,526.00</b>





**14.04 OFFICE CONTINGENCIES : TK.**

298,741,030.36

This is made up as follows:

	2023-2024 Taka	2022-2023 Taka
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 Pramium 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
<b>Total</b>	<b>298,741,030.36</b>	<b>300,873,273.21</b>

**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
<b>Total</b>	<b>5,197,426.00</b>	<b>5,113,507.00</b>

**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
<b>Total</b>	<b>1,051,460,623.32</b>	<b>1,021,550,796.19</b>

**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
<b>Total</b>	<b>1,065,006,803.00</b>	<b>1,154,843,534.40</b>





		2023-2024 Taka	2022-2023 Taka
<b>14.07 MAINTENANCE OF DREDGING : TK.</b>	<b>1,601,418,365.53</b>		
This is made up as follows:			
Maintenance Dredging		1,445,422,592.82	1,707,205,182.00
Study of dredger		35,995,773.00	59,954,746.00
Dredging Expense protocol Navy Route		119,999,999.71	129,999,997.00
<b>Total</b>	<b>69,228,607.75</b>	<b>1,601,418,365.53</b>	<b>1,897,159,925.00</b>
<b>14.08 OTHER EXPENSES : TK.</b>	<b>69,228,607.75</b>		
This is made up as follows:			
Training		7,479,200.75	5,787,642.00
Interest on foreign loan		45,000,000.00	45,000,000.00
Donation/Gift		16,516,186.00	13,132,196.00
Cost of news paper and periodicals		233,221.00	403,609.00
<b>Total</b>	<b>69,228,607.75</b>	<b>69,228,607.75</b>	<b>64,323,447.00</b>
<b>15.00 OTHER CHARGES : TK.</b>	<b>2,351,765,875.66</b>		
This is made up as follows:			
Debt services expenses (Note 15.1)		194,415,564.66	194,415,564.66
Depreciation		2,157,350,311.00	2,253,442,990.53
<b>Total</b>	<b>194,415,564.66</b>	<b>2,351,765,875.66</b>	<b>2,447,858,555.19</b>
<b>15.01 DEBT SERVICES EXPENSES : TK.</b>	<b>194,415,564.66</b>		
This is made up as follows:			
Interest on Govt. loan		70,427,905.33	70,427,905.33
Interest on foreign loan		123,987,659.33	123,987,659.33
<b>Total</b>	<b>194,415,564.66</b>	<b>194,415,564.66</b>	<b>194,415,564.66</b>
<b>16.00 NON OPERATING INCOME : TK.</b>	<b>286,678,907.66</b>		
This is made up as follows:			
Rent from office building		11,524,207.50	12,358,993.00
Rent from inspection of bungalow		307,659.00	344,249.00
Interest on bank deposit		82,630,572.94	65,293,232.77
Interest on loan to employee		3,142,372.74	974,760.00
Sales proceeds of tender etc.		3,884,859.00	3,381,290.50
Sales proceeds of hydrow charts		2,168,467.43	3,107,572.00
Forfeiture of security and other		502,410.00	29,590,000.00
Sales proceeds of OTR		32,821,256.55	10,671,380.58
Rent for use of vessels & trans.		510,444.80	1,306,431.00
Rent for residential accom.		1,444,720.20	2,056,163.16
Miscellaneous income		131,729,703.50	107,616,308.70
Receipt of land renewal fee		10,985,234.00	11,556,471.00
Gain on disposal of Fixed assets		5,027,000.00	-
<b>Total</b>	<b>286,678,907.66</b>	<b>286,678,907.66</b>	<b>248,256,851.71</b>
<b>17.00 REVENUE GRANT FROM GOB : TK.</b>	<b>4,964,406,282.44</b>		
This is made up as follows:			
Revenue grant (Schedule 06)		4,964,406,282.44	5,042,888,000.00
<b>Total</b>	<b>4,964,406,282.44</b>	<b>4,964,406,282.44</b>	<b>5,042,888,000.00</b>
<b>18.00</b>	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.		
<b>19.00 Capital expenditure commitment</b>	There was neither any commitment for capital expenditure nor actual expenditure provision in the year ended 30 June 2024.		
<b>20.00 CLAIM NOT ACKNOWLEDGED AS DEBT</b>	There was no claim against the authority not acknowledged as debt as of 30 June 2024.		
<b>21.00 UNAVAILED CREDIT FACILITIES</b>	There was no credit facility available to the authority under any contract other than credit available in the ordinary course of business and not availed as of 30 June 2024.		
<b>22.00 SUBSEQUENT EVENTS</b>	There were no non-adjusting post balance sheet events of such importance, non disclosure of which would affect the ability of the users of financial statements to make proper evaluations and decisions.		





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

SL. No.	Particular	COST				Rate of Dep.	DEPRECIATION						Schedule-01
		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	Adjustment During the year	Total depreciation as on during the year	Total as on 30 June, 2024	
1	2	3	4	5	6	8	9	4*8/12*6=10	(3*9)*8=11	12	9+11=13	9+10+11-12=14	7-14=15
A)	Other than 3rd project:												
01	Land	997,175,273.61	-	158,753,008.41	-	0%	-	-	-	-	-	-	1,155,928,282.02
02	Land Development	378,217,763.00	-	63,750,000.00	-	0%	-	-	-	-	-	-	441,967,763.00
03	Road	575,793,350.90	-	-	-	10%	383,028,448.50	-	19,276,490.24	-	19,276,490.24	402,304,938.74	173,488,412.16
04	Main Office Building	141,170,151.00	-	-	-	3%	54,364,691.76	-	2,170,136.48	-	2,170,136.48	56,534,828.24	84,635,322.76
05	Office Building	2,215,998,829.27	-	-	-	5%	272,940,302.85	-	96,901,576.32	5,027,000	96,901,576.32	364,814,879.32	1,846,156,949.95
06	Terminal Building	846,433,712.00	-	-	-	5%	388,045,682.97	-	22,919,401.45	-	22,919,401.45	410,965,084.43	435,468,627.57
07	Cargo & Passenger Sheds	291,710,029.75	-	-	-	5%	120,085,195.34	-	8,581,241.72	-	8,581,241.72	128,666,437.06	163,043,592.69
08	Residential Building	49,716,907.00	-	-	-	5%	29,657,631.46	-	1,002,963.78	-	1,002,963.78	30,660,595.24	19,056,311.76
09	Workshop Building	11,982,300.00	-	-	-	5%	10,821,241.87	-	58,052.91	-	58,052.91	10,879,294.78	1,103,005.22
10	Godown	14,903,654.00	-	-	-	5%	8,758,602.16	-	307,252.59	-	307,252.59	9,065,854.75	5,837,799.25
11	Other Building	435,995,046.00	-	-	-	5%	86,095,427.74	-	17,494,980.91	-	17,494,980.91	103,590,408.66	332,404,637.34
12	Jetties (Wooden)	317,403,541.25	-	-	-	10%	235,368,251.98	-	8,203,528.93	-	8,203,528.93	243,571,780.90	73,831,760.35
13	R.C.C. Jetties	1,202,649,546.00	-	-	-	3%	317,390,640.22	-	26,557,767.17	-	26,557,767.17	343,948,407.39	858,701,138.61
14	Guay Wallis	16,580,968.00	-	-	-	10%	13,551,038.01	-	302,993.00	-	302,993.00	13,854,031.01	2,726,936.99
15	Steel Gangway / Jetties	1,034,101,683.00	-	-	-	5%	159,936,969.80	-	43,708,235.67	-	43,708,235.67	203,645,205.27	830,456,477.73
16	R.C.C Poles	6,553,473.00	-	-	-	10%	6,298,666.55	-	25,480.64	-	25,480.64	6,324,147.20	229,325.80
17	W.S. Plant & Machinery	46,204,024.00	-	-	-	10%	45,621,641.11	-	58,238.29	-	58,238.29	45,679,879.40	524,144.60
18	Mobile Crane	867,423,140.00	-	-	-	10%	361,394,252.00	-	50,602,888.80	-	50,602,888.80	411,997,140.80	455,425,999.20
19	Telephone Installation	9,777,225.00	-	-	-	10%	6,532,509.69	-	324,471.53	-	324,471.53	6,856,981.23	2,920,243.77
20	Telephone (PABX)	5,959,155.00	297,072.00	-	-	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	-	-	-	10%	26,493,638.97	-	162,918.60	-	162,918.60	26,656,557.58	1,466,267.42
22	Decca Chain Equipments - DGPS	52,790,208.00	-	-	-	5%	26,148,746.89	-	1,332,073.06	-	1,332,073.06	27,480,819.94	25,309,388.06
23	Survey Equipments	94,598,451.00	-	-	-	10%	79,470,098.29	-	1,512,835.27	-	1,512,835.27	80,982,933.56	13,615,517.44
24	Navigation Aid Equipments	900,484,897.00	38,396,045.00	-	-	10%	368,982,755.25	1,919,802.25	53,150,214.17	-	55,070,016.42	424,052,771.68	514,828,170.32
25	Machinery & Equipments	170,161,801.00	-	-	-	10%	75,055,583.96	-	9,510,621.70	-	9,510,621.70	84,566,205.66	85,595,595.34
26	Office Furnitures	179,003,755.00	8,210,204.00	-	-	10%	73,514,575.41	410,510.20	10,548,917.96	-	10,959,428.16	84,474,003.57	102,739,955.43
27	Office Equipments	170,420,852.00	17,768,400.00	-	-	15%	97,943,476.85	1,332,630.00	10,871,606.27	-	12,204,236.27	110,147,713.12	78,041,538.88
28	Transport Vehicles	356,275,292.00	16,160,941.00	-	-	10%	208,870,122.05	808,047.05	14,740,517.00	-	15,548,564.05	224,418,686.09	148,017,546.91
29	Vessels & barges	2,538,902,246.00	-	-	-	5%	971,734,554.30	-	78,358,384.58	-	78,358,384.58	1,050,092,938.89	1,488,809,307.11
30	Bouya	541,773,619.00	-	-	-	10%	338,245,932.35	-	20,352,768.66	-	20,352,768.66	358,598,701.02	183,174,917.98
31	Dredgers	25,690,273,007.75	-	-	-	5%	3,303,465,545.42	-	1,119,340,373.12	-	1,119,340,373.12	4,422,805,918.54	21,267,467,089.21
32	Beacon	192,169,342.00	-	-	-	10%	192,169,342.00	-	1,246,032.36	-	1,246,032.36	180,955,050.72	11,214,291.28
33	Pontoons & Flats	4,193,705,315.00	50,000,000.00	-	-	8%	2,052,426,336.58	1,875,000.00	160,595,923.38	-	162,471,923.38	2,214,897,259.96	2,028,808,055.04
34	Overhead Tanks	3,728,877.00	-	-	-	5%	3,284,576.86	-	22,215.01	-	22,215.01	3,306,791.87	422,085.13
35	Sinkers (R.C.C)	2,320,939.00	-	-	-	5%	1,637,636.22	-	34,165.14	-	34,165.14	1,671,801.36	649,137.64
36	Bridle Chain	101,200.00	-	-	-	10%	99,147.95	-	205.20	-	205.20	99,353.16	1,846.84
37	Voltage Stabiliser	725,000.00	-	-	-	10%	660,743.67	-	6,425.63	-	6,425.63	667,169.30	57,830.70
38	S.L. Chain	7,069,317.00	-	-	-	10%	6,918,123.26	-	15,119.37	-	15,119.37	6,933,242.64	136,074.36
39	Blundary Wall at Baghabari	26,314,258.00	-	-	-	10%	17,395,904.95	-	891,835.31	-	891,835.31	18,287,740.25	8,026,517.75
40	Notakhola Ferry Ghat	17,495,188.00	-	-	-	10%	16,477,847.38	-	101,734.06	-	101,734.06	16,579,581.44	915,606.56



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	Depreciation of opening balance during the year	Adjustment During the year	Total depreciation as on 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	12	9+11=13	9+10+11-12=14
41	Hydro Chats	1,805,000.00	-	-	-	1,805,000.00	10%	1,700,039.50	-	10,496.05	-	10,496.05	1,710,535.55
42	Parking Yard	66,761,261.00	-	274,843,380.00	-	341,604,641.00	10%	52,057,312.54	-	1,470,394.85	-	1,470,394.85	53,527,707.39
43	G.P.S. Station (Mapping)	95,319,152.00	-	-	-	95,319,152.00	10%	85,913,915.96	-	940,523.60	-	940,523.60	86,854,439.56
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	-	13,416,282.63	116,033,615.34
45	Archalide Buiding (SOB)	10,909,266.00	-	-	-	10,909,266.00	5%	7,510,934.22	-	169,916.59	-	169,916.59	7,680,850.81
46	Genarator & Sub Station	267,814,619.00	-	-	-	267,814,619.00	10%	85,754,548.00	-	18,206,007.10	-	18,206,007.10	103,960,555.10
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	-	1,382,850.60	7,645,807.60
48	R M River salvage unit	7,991,401.00	-	-	-	7,991,401.00	10%	6,151,985.24	-	183,941.58	-	183,941.58	6,335,926.82
49	Ferry Ghat, Harina	170,465,183.00	-	-	-	170,465,183.00	10%	125,702,939.52	-	4,476,224.35	-	4,476,224.35	130,179,163.87
50	Electrical Installation, Harina	11,680,758.00	-	-	-	11,680,758.00	10%	7,668,158.49	-	401,259.95	-	401,259.95	8,069,418.45
51	Computer, Laptop.	11,220,883.00	-	499,400.00	-	11,720,283.00	10%	5,573,529.69	-	564,735.33	-	564,735.33	6,138,265.02
52	Navigational Aid Eq.(Work	161,944,943.00	-	-	-	161,944,943.00	10%	85,256,789.66	-	7,668,815.33	-	7,668,815.33	92,925,604.99
53	Hydro charts(Work Plan)	17,684,522.00	-	-	-	17,684,522.00	10%	12,689,890.65	-	499,463.14	-	499,463.14	13,189,353.78
54	Hydro data analysis (W.P)	5,299,000.00	-	-	-	5,299,000.00	10%	3,636,117.65	-	166,288.23	-	166,288.23	3,802,405.89
55	R&M of Pontoon(Work plan)	26,125,752.00	-	-	-	26,125,752.00	8%	15,043,504.12	-	831,168.59	-	831,168.59	15,874,672.71
56	R&M of Jetties(Work plan)	5,400,011.00	-	-	-	5,400,011.00	3%	1,537,375.56	-	115,879.06	-	115,879.06	1,653,254.62
57	Vessels ( Work plan)	29,885,582.00	-	-	-	29,885,582.00	5%	12,886,660.20	-	849,946.09	-	849,946.09	13,736,606.29
58	Axeblator ( Work plan)	56,700,000.00	-	-	-	56,700,000.00	5%	24,449,034.77	-	1,612,548.26	-	1,612,548.26	26,061,583.03
59	Automation (Work plan)	24,200,000.00	-	-	-	24,200,000.00	10%	16,605,783.57	-	759,421.64	-	759,421.64	17,365,205.22
60	R&M of Bouya(W.P)	2,731,254.00	-	-	-	2,731,254.00	10%	1,874,157.55	-	85,709.64	-	85,709.64	1,959,867.20
61	Pilot house Barishal	50,443,908.00	-	-	-	50,443,908.00	5%	13,033,007.35	-	1,870,545.03	-	1,870,545.03	35,540,355.62
62	DGPS station (Work plan)	203,374,276.00	-	-	-	203,374,276.00	5%	36,889,007.04	-	8,324,263.45	-	8,324,263.45	45,213,270.49
63	Multibm	70,802,226.00	-	-	-	70,802,226.00	10%	48,583,737.25	-	2,221,848.87	-	2,221,848.87	50,805,586.13
64	Waiting / Rest Room	14,113,300.00	-	-	-	14,113,300.00	5%	4,361,946.16	-	487,567.69	-	487,567.69	9,263,786.15
65	Driving Materials	4,581,000.00	-	-	-	4,581,000.00	10%	3,143,433.66	-	143,756.63	-	143,756.63	3,287,190.29
66	Hydro data analysis	3,663,000.00	-	-	-	3,663,000.00	10%	2,513,511.79	-	114,948.82	-	114,948.82	2,628,460.61
67	Bank Protection	766,722,444.00	-	-	-	766,722,444.00	10%	469,867,853.31	-	29,685,459.07	-	29,685,459.07	499,553,312.38
68	R C C sheree	3,000,000.00	-	-	-	3,000,000.00	5%	1,293,599.72	-	85,320.01	-	85,320.01	1,378,919.74
69	Termina Shed	2,910,989.00	-	-	-	2,910,989.00	10%	1,997,489.81	-	91,349.92	-	91,349.92	2,088,839.73
70	Stel Spad	207,335,400.00	-	-	-	207,335,400.00	5%	61,939,451.66	-	7,269,797.42	-	7,269,797.42	69,209,249.08
71	Walk Way	400,895,600.00	-	-	-	400,895,600.00	10%	235,637,104.74	-	16,525,849.53	-	16,525,849.53	252,162,954.26
72	Steel Jetties	379,028,671.00	-	-	-	379,028,671.00	3%	93,311,746.20	-	8,571,507.74	-	8,571,507.74	101,883,253.94
73	Commercial Shop	1,163,000.00	-	-	-	1,163,000.00	5%	501,485.49	-	33,075.73	-	33,075.73	534,561.22
74	RCC Step	153,875,000.00	-	-	-	153,875,000.00	10%	91,795,070.58	-	6,207,992.94	-	6,207,992.94	98,003,063.52
75	RCC Ramp	29,051,200.00	-	-	-	29,051,200.00	10%	18,383,506.15	-	1,066,769.39	-	1,066,769.39	19,450,275.53
76	Open Yard	2,185,300.00	-	-	-	2,185,300.00	10%	1,499,529.70	-	68,577.03	-	68,577.03	1,568,106.73
77	Key wall	69,266,000.00	-	-	-	69,266,000.00	10%	47,529,595.25	-	2,173,640.47	-	2,173,640.47	49,703,235.73
78	Recreation centre	15,500,000.00	-	-	-	15,500,000.00	5%	6,683,598.57	-	440,820.07	-	440,820.07	7,124,418.64
79	Salvage Vessels -Ex	3,379,149,911.00	-	-	-	3,379,149,911.00	5%	1,302,685,355.14	-	103,823,227.79	-	103,823,227.79	1,406,508,582.93
80	Ferry Ghat (W.P)	68,995,206.00	-	-	-	68,995,206.00	10%	43,601,557.38	-	2,539,364.86	-	2,539,364.86	46,140,922.24
81	Costial Area (W.P)	87,839,068.00	-	-	-	87,839,068.00	10%	55,509,946.06	-	3,232,912.19	-	3,232,912.19	58,742,858.25
82	Bank Protection ( W.P)	36,778,760.00	-	-	-	36,778,760.00	10%	23,242,357.08	-	1,353,640.29	-	1,353,640.29	24,595,997.37
83	Spare parts-Dredger	615,426,829.53	96,923,033.00	-	-	712,349,862.53	20%	273,941,473.37	9,692,303.30	68,297,071.23	-	77,989,374.53	351,930,847.90
84	Spare Parts - Vessels	111,308,889.40	12,028,414.00	-	-	123,337,303.40	20%	56,128,813.26	1,202,841.40	11,036,015.23	-	12,238,856.63	68,367,669.89
85	High Power Solar Lantern	17,418,076.00	-	-	-	17,418,076.00	10%	16,208,583.03	-	120,949.30	-	120,949.30	16,329,532.33
86	Mechanised Marking Boat	11,214,210.00	-	-	-	11,214,210.00	10%	10,392,235.15	-	82,197.48	-	82,197.48	10,474,432.64
87	Tug Boat	569,950,222.00	-	-	-	569,950,222.00	5%	123,941,468.55	-	22,300,437.67	-	22,300,437.67	146,241,906.22
												22,300,437.67	423,708,315.78



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	Depreciation of opening balance during the year	Adjustment During the year	Total depreciation as on 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	12	9+11=13	9+10+11-12=14	7-14=15
88	Laboratory Equipment's	30,983,045.00	-	-	-	30,983,045.00	10%	28,237,037.35	-	274,600.76	-	274,600.76	28,511,638.12	2,471,406.88
89	Demonstration Boat	19,989,651.00	-	-	-	19,989,651.00	5%	13,845,691.64	-	307,197.97	-	307,197.97	14,152,889.60	5,836,761.40
90	Replacement of Electric Position Fixing System	163,845,966.00	-	-	-	163,845,966.00	10%	149,324,399.38	-	1,452,156.66	-	1,452,156.66	150,776,556.04	13,069,409.96
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	-	4,595,934.65	17,113,421.59	57,353,911.87
As on 30 June 2024		53,384,527,571.91	295,297,669.00	498,600,788.41	5,027,000.00	54,173,399,029.32		14,261,888,075.69	20,031,665.80	2,137,318,645.20	5,027,000	2,157,350,311.00	16,414,211,386.84	37,759,187,642.48
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	2,223,648,959.29	-	2,253,442,990.53	14,261,888,075.69	39,122,639,496.22





**Schedule-02**





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
	Improvement and Restoration of Navigability for Portion of Ghuratora river, Bolai-Sreaganj river under the Upazila of Mithemoin and Dhanu river, Namakura River under the Upazila of Itna and of Dholshshari river under the upazila of Ostagram	4,416,400.00	151,178,302.00	150,589,802.00	-	-	-	4,416,400.00	588,500.00	5,004,900.00
12	Establishment of jetties and infrastructure at Mirsarai & Sandwip in Chittagong Subrang-jaliar Dwip at Teknaf and Sonadia Dwip at Cox's Bazar	-	450,388,673.00		-	-	-	-	450,388,673.00	450,388,673.00
13	Feasibility Study for River Management by enhancing the navigability, minimizing drainage, wetland ecosystem irrigation and landing facilities by capital dredging in barisal division	36,297,883.00	-	-	-	-	-	36,297,883.00	-	36,297,883.00
14	Feasibility Study for construction of walkway, 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
15	Feasibility Study for Navigation Improvement and Landing Facilities at Chittagoan Hill-Tracts Risison	34,931,294.00	-	-	-	-	-	34,931,294.00	-	34,931,294.00
16	Feasibility Study for mordanization of port facilities for Khulna, Narshingdi, Barguna and development of Galachipa, Mongla, Meghna, Sunamganj, Siragong-Jagannathgang, Ghorashal, Kanchpur, Mojuchowdhuryhat-Daudkandi-Bausia River Port (1st Revised)	48,800,000.00	-	-	-	-	-	48,800,000.00	-	48,800,000.00
17	Feasibility Study for river management by enhancing the navigability removing/minimizing drainage congestion, tourism, wetland ecosystem, irrigation and landing facilities by capital dredging in haor region	47,480,000.00	-	-	-	-	-	47,480,000.00	-	47,480,000.00
18	Feasibility Study for development of Teknaf, Cox's Bazar, Chatak, Faridpur, Gorashal River Port, Farry Ghat & Jattys at various location	49,019,819.00	-	-	-	-	-	49,019,819.00	-	49,019,819.00
19										





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 Jattys and Infrastructure at Mirsarai & Sandwip at Chittagong, Subrang-Jalir Dwip at Teknaf and Sonadia Dwip at Cox's Bazar	47,125,955.00	-	-	-	-	-	47,125,955.00	-	47,125,955.00
21	Feasibility Study for Procurement of 2 High power Salvage vessels with allied facilities, Different Types of 61 (sixty one) Service Vessels including 6(six) River cleaning vessels & Different types of 132 Pontoons for BIWTA	43,046,837.00	-	-	-	-	-	43,046,837.00	-	43,046,837.00
22	Procurement of 6 nos. Dredger	308,918.00	-	-	-	-	-	308,918.00	-	308,918.00
Total		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	32,386,726,763.38





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

**SCHEDULE OF FDR**

**Financial Year : 2023-2024**

**Schedule 3**

**Amount in Taka**

**A FDR with Government Bank**

Sl.No.	FDR No.	Issue Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Period (Month)	Interest rate (%)
1	0604035000747/472448, 35/747	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	Commnity 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						262,975,494.49		





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

**Schedule-4**

Amount in Taka

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





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

Amount in Taka					
SL No	Particulars	Balance as on 01 July, 2022	Addition during the year	Realised /Adjustment during the year	Balance as on 30 June, 2023
01	Port debtors control A/C	16,634,381	2,199,182	2,199,182.35	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
	<b>Sub-total</b>	<b>100,625,811</b>	<b>160,447,596</b>	<b>160,175,995</b>	<b>100,897,412</b>
09	Navana Motor	480,000	-	-	480,000
	<b>Total</b>	<b>101,105,811</b>	<b>160,447,596</b>	<b>160,175,995</b>	<b>101,377,412</b>





**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	18.00.0000.039.02.004.22.259 2nd instalment	Old Bramhaputra	1-Nov-23	629,495,000
03	18.00.0000.039.02.004.22.68 3rd instalment	Old Bramhaputra	24-Mar-24	629,495,000
04	18.00.0000.039.02.004.22.166 4th instalment	Old Bramhaputra	5-Jun-24	1,571,047,000
05	18.00.0000.039.02.006.22.209 1st instalment	Buriganga	8-Aug-23	649,939,000
06	18.00.0000.039.02.006.22.258 2nd instalment	Buriganga	1-Nov-23	648,500,000
07	18.00.0000.039.02.006.22.57 3rd instalment	Buriganga	18-Mar-24	643,300,000
08	18.00.0000.039.02.006.22.167 4th instalment	Buriganga	5-Jun-24	947,261,000
09	18.00.0000.039.02.005.22.214 1st instalment	Ashuganj	13-08-2023	74,400,000
10	18.00.0000.039.02.005.22.324 2nd instalment	Ashuganj	12-Dec-23	53,100,000
11	18.00.0000.039.02.005.22.154 3rd & 4th instalment	Ashuganj	28-05-2024	119,400,000
12	18.00.0000.039.02.008.22.182 1st instalment	Chilmari	18-07-2023	98,600,000
13	18.00.0000.039.02.008.22.329 2nd instalment	Chilmari	17-Dec-23	100,000,000
14	18.00.0000.039.02.008.22.180 3rd & 4th instalment	Chilmari	12-Jun-24	101,225,000
15	18.00.0000.039.02.011.22.289 1st to 1st instalment	Nagarbari	12-Nov-23	699,900,000
16	18.00.0000.039.02.011.22.64 3rd instalment	Nagarbari	21-Mar-24	342,985,000
17	18.00.0000.039.02.011.22.172 4th instalment	Nagarbari	10-Jun-24	356,500,000
18	18.00.0000.039.02.015.22.212 1st instalment	Paturia,Daulatdia	13-08-2023	119,920,000
19	18.00.0000.039.02.015.22.297 2nd to 2nd instalment	Paturia,Daulatdia	19-11-2023	119,920,000
20	18.00.0000.039.02.015.22.195 3rd & 4th instalment	Paturia,Daulatdia	24-06-2024	238,160,000
21	18.00.0000.039.02.009.22.228 1st instalment	35 dredger	27-08-2023	438,500,000
22	18.00.0000.039.02.009.22.336 2nd instalment	35dredger	21-Dec-23	1,175,000,000
23	18.00.0000.039.02.009.22.80 3rd instalment	35dredger	7-Apr-24	1,204,500,000
24	18.00.0000.039.02.009.22.181 4th instalment	35dredger	12-Jun-24	1,881,500,000
25	18.00.0000.039.02.009.22.185 4th instalment	35dredger	13-06-2024	650,000,000
26	18.00.0000.039.02.014.22.309 1st to 2nd instalment	Chandpur	30-Nov-23	15,823,000
27	18.00.0000.039.02.014.22.309 1st & 2nd instalment	Chandpur	30-Nov-23	2,477,000
28	18.00.0000.039.02.014.22.59 3rd instalment	Chandpur	18-Mar-24	13,250,000
29	18.00.0000.039.02.014.22.128 4th instalment	Chandpur	14-May-24	68,500,000
30	18.00.0000.039.02.013.22.257 1st to 2nd instalment	Narayanganj	29-10-2023	66,700,000
31	18.00.0000.039.02.013.22.72 3rd instalment	Narayanganj	24-Mar-24	1,500,000
32	18.00.0000.039.02.013.22.171 4th instalment	Narayanganj	10-Jun-24	50,800,000
33	18.00.0000.039.02.012.22.295 1st to 2nd instalment	Bangladesh standard high water	14-Nov-23	24,750,000
34	18.00.0000.039.02.001.24.177 1st & 4th instalment	Bangladesh standard high water	23-06-2024	2,200,000
35	18.00.0000.039.02.012.22.71 3rd & 4th instalment	Bangladesh standard high water	24-Mar-24	23,400,000
36	18.00.0000.039.002.23.193 1st to 1st instalment	Mithamine	20-07-2024	34,145,000
37	18.00.0000.039.002.23.254 2nd instalment	Mithamine	26-10-2023	3,555,000
38	18.00.0000.039.002.23.156 3rd & 4th instalment	Mithamine	29-05-2024	113,500,000
39	18.00.0000.039.02.003.74 1st & 2nd instalment	Chittagong	31-03-2024	38,450,000
40	18.00.0000.039.02.003.23.153 3rd instalment	Chittagong	27-05-2024	229,375,000
41	18.00.0000.039.02.003.23.183 4th instalment	Chittagong	6-Dec-23	184,105,000
<b>Sub-total</b>				<b>14,994,672,000.00</b>





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
<b>Sub-total</b>				<b>41,300,388.04</b>
<b>Total</b>				<b>14,953,371,611.96</b>
<b>Balance as on 01 July, 2023</b>				<b>95,466,929,278.56</b>
<b>Add: Transfer from Grant from Environment Ministry</b>				<b>210,674,920.00</b>
<b>Balance as on 30 June, 2024</b>				<b>110,630,975,810.52</b>





**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
	<b>Sub total</b>		<b>5,106,891,000.00</b>
	<b>Less: Auto Adjustment through PL A/C( Unexpended Fund)</b>		2,984,717.56
	<b>Less: Transferred to Capital Grant</b>		139,500,000.00
	<b>Total</b>		<b>4,964,406,282.44</b>

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

