

# **Private and Confidential**

## **Auditor's Report and Financial Statements**

**of**

**Bangladesh Inland Water Transport Authority (BIWTA)  
For the year ended June 30, 2020**

### **Submitted Jointly By**

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Chartered Accountants

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সহকারী হিসাব কর্মকর্তা  
বাস্তবপুত্র, ঢাকা।

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

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**Independent Auditors' Report**

**Opinion**

We have audited the accompanying financial statements of **Bangladesh Inland Water Transport Authority (BIWTA)** ('the company') which comprise the Statement of Financial Position as on 30<sup>th</sup> June, 2020 Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and a summary of significant accounting policies and other Explanatory Notes to the Financial Statement.

In our opinion, the financial statements prepared in accordance with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) give a true and fair view of the financial position of **Bangladesh Inland Water Transport Authority (BIWTA)** as of 30<sup>th</sup> June, 2020 and results of its financial performance and its cash flows for the year then ended & comply with the Companies Act 1994, & other applicable laws & 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 Company in accordance with the ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Information**

Management is responsible for the other information. The other information comprises all of the information in the Annual report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of (consolidated) financial statements that give a true and fair view in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of (consolidated) financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the (consolidated) financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going



concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.  
Those charged with governance are responsible for overseeing the Company'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 statements 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 ISAs will always detect a material misstatement when it exists. Misstatements 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 opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company'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 Company 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.





**Report on Other Legal and Regulatory Requirements:**

In accordance with the Companies Act 1994, we also report the following:

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and
- c) The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.



**Md Abul Kashem Mojauder, FCA**  
Partner  
**M. Ahmed & Co.**  
Chartered Accountants



**Mohammad Fakhru Alam Patwary, FCA**  
Managing partner  
**M.Z. Islam & Co.**  
Chartered Accountants

**Place: Dhaka**

**Date: December 10, 2020**



**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Statement of Financial Position**  
**As at 30 June 2020**

Particulars	Notes	Page No:	2019-2020 Taka	2018-2019 Taka
<b>Assets</b>				
<b>Non current assets</b>			<b>46,013,147,772</b>	<b>39,793,846,721</b>
Property, plant and equipment	4	14	15,185,028,093	14,593,737,132
Capital Work in process	5	14	30,784,799,491	25,156,789,401
Assets transferred to BIWTC			43,320,188	43,320,188
<b>Other assets</b>	6	14	<b>23,684,513,985</b>	<b>19,609,073,908</b>
Development dredging	6.1	14	22,373,960,984	18,298,520,907
Intangible assets	6.2	14	1,310,553,001	1,310,553,001
<b>Investments</b>	7	14	<b>3,107,382,594</b>	<b>1,580,008,844</b>
Loan against BIWTA employees' PF		14	179,508,844	179,508,844
FDR against general fund	S-3B	33	2,927,873,750	1,400,500,000
<b>Loan fund for employees</b>	8	14	<b>608,107,191</b>	<b>559,107,191</b>
<b>Current assets</b>	9	15	<b>2,257,788,457</b>	<b>2,365,918,289</b>
Stores and spares	9.1	15	628,123,473	586,197,591
Accounts receivable	9.2	15	89,886,433	84,496,596
Cash in transit	9.3	15	185,264,526	186,809,272
Current account with inter offices	9.4	15	106,698,005	66,628,799
Advances, deposit and prepayments	9.5	15-16	35,057,348	22,389,580
Cash and cash equivalents	9.6	17	1,212,758,672	1,419,396,451
<b>Total assets</b>			<b>75,670,939,999</b>	<b>63,907,954,953</b>
<b>Equity and liabilities</b>				
<b>Equity and fund</b>	10	18-19	<b>59,864,243,692</b>	<b>48,627,541,414</b>
Government grant- development	10.1	18	67,052,901,925	56,292,228,790
Government grant- capital and work plan	10.2	19	3,859,591,887	3,348,185,144
Foreign grant	10.3	19	1,379,590,020	1,379,590,021
Grant from Environment Ministry	10.4	19	210,674,920	210,674,920
Naval prize fund	10.5	19	11,241,671	11,241,671
Building fund	10.6	19	12,662,480	12,662,480
Accumulated deficit	10.7	19	(12,662,419,210)	(12,627,041,612)
<b>Non current liabilities</b>	11	19	<b>8,319,012,419</b>	<b>8,241,859,807</b>
Government loan	11.1	20	436,058,107	436,058,107
Foreign loan	11.2	20	2,084,814,113	2,084,814,112
Debt servicing liability on restructured loan	11.3	20	1,711,000,000	1,711,000,000
Loan for ICT (CPA)	11.4	20	1,540,810,000	1,540,810,000
Loan from Exim Bank Ltd, Korea			2,469,176,500	2,469,176,500
Padma bridge Authority	11.5	20	77,153,700	1,088
<b>Current liabilities and provisions</b>	12	20	<b>7,487,683,888</b>	<b>7,038,553,732</b>
Liabilities for expenses	12.1	20-21	454,409,246	364,191,252
Liabilities for other finance	12.2	21-22	1,173,285,172	1,008,788,574
Provision for interest on long term loan	12.3	22-23	5,859,989,470	5,665,573,906
<b>Total equity and liabilities</b>			<b>75,670,939,999</b>	<b>63,907,954,953</b>

The annexed notes 1 to 22 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.

Md Abul Kashem Mojumder, FCA  
Partner  
M. Ahmed & CO.  
Chartered Accountants

Mohammad Fakhru Alam Patwary, FCA  
Managing Partner  
M. Z. ISLAM & CO.  
Chartered Accountants

Dated: 10 December, 2020  
Dhaka





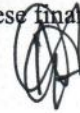
**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Statement of Income & Expenditure**  
**For the year ended 30 June 2020**

particulars	Note	Page No:	2019-2020 Taka	2018-2019 Taka
Operating income	13	23	2,254,966,995	2,248,111,693
Less: Operating expenditure	14	24-26	6,035,442,932	5,440,679,563
Operating deficit			(3,780,475,937)	(3,192,567,870)
Other charges	15	26	1,079,828,433	1,077,675,172
Net operating deficit			(4,860,304,370)	(4,270,243,042)
Non operating income	16	26	288,416,513	269,789,419
Net deficit			(4,571,887,856)	(4,000,453,623)
Revenue grant from Government	17	26	4,536,510,257	3,809,341,484
Excess of expenditure over income			(35,377,599)	(191,112,139)
Deficit of previous year			(12,627,041,611)	(12,435,929,472)
Addition Accumulated Deficit			-	-
<b>Statement of Financial Position</b>			<b>(12,662,419,210)</b>	<b>(12,627,041,611)</b>

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Managing Partner

M. Z. ISLAM & CO.  
Chartered Accountants

Dated: 10 December, 2020  
Dhaka



**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2020**

Particulars	Government grant (development)	Foreign grant	Naval prize fund	Building fund	Deficit (retained earnings)	Government grant (capital and work plan)	Grant from Environment Ministry	Amount in Taka
								Total
Balance as on 1 July 2018	42,475,388,211	1,379,590,020	11,241,671	12,662,479	(12,435,929,472)	2,881,577,628	210,674,920	34,535,205,457
Addition during the year	13,871,821,000					466,607,516		14,338,428,516
Adjustment during the year	(54,980,421)							(54,980,421)
Excess of expenditure over Income of the year (deficit)					(191,112,139)			(191,112,139)
<b>Total as on 30.06.2019</b>	<b>56,292,228,790</b>	<b>1,379,590,020</b>	<b>11,241,671</b>	<b>12,662,479</b>	<b>(12,627,041,611)</b>	<b>3,348,185,144</b>	<b>210,674,920</b>	<b>48,627,541,413</b>
Balance as on 1 July 2019	56,292,228,790	1,379,590,020	11,241,671	12,662,479	(12,627,041,611)	3,348,185,144	210,674,920	48,627,541,413
Addition during the year	10,898,479,000					511,406,743		11,409,885,743
Adjustment during the year	(137,805,865)							(137,805,865)
Excess of expenditure over Addition Accumulated Deficit (Convert from Pension Fund)					(35,377,599)			(35,377,599)
<b>Total as on 30.06.2020</b>	<b>67,052,901,925</b>	<b>1,379,590,020</b>	<b>11,241,671</b>	<b>12,662,479</b>	<b>(12,662,419,210)</b>	<b>3,859,591,887</b>	<b>210,674,920</b>	<b>59,864,243,692</b>

The annexed notes 1 to 22 are integral part of these financial statements.

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**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Statement of Cash Flows**  
**For the year ended 30 June 2020**

Particulars	Note	Page No.	2019-2020 Taka	2018-2019 Taka
<b>A Cash flows from operating activities</b>			<b>1,200,657,478</b>	<b>665,165,060</b>
Excess of expenditure over income (loss)		5	(35,377,599)	(191,112,139)
Accumulated Deficit (Convert from P.F)			-	-
Add: non cash expenditure depreciation charges		29	885,412,868	883,259,607
<b>Changes in working capital</b>			<b>350,622,209</b>	<b>(26,982,408)</b>
Increase in stores and spares	9.1	15	(41,925,882)	(122,014,497)
Decrease in accounts receivable	9.2	15	(5,389,837)	(6,379,606)
Decrease in cash in transit	9.3	15	1,544,746	(74,051,943)
Decrease in current accounts with inter office	9.4	15	(40,069,206)	37,540,853
Decrease in advance, deposits and prepayments	9.5	16	(12,667,768)	3,622,416
Decrease in liabilities for expenses	12.1	20	90,217,994	(167,875,617)
Decrease in liabilities for other finance	12.2	21	164,496,598	107,760,422
Increase in interest on long term loan	12.3	22	194,415,564	194,415,564
<b>B Cash flows from investing activities</b>			<b>(12,756,527,747)</b>	<b>(14,093,882,031)</b>
(Acquisition)/disposal of property, plant and equipment	S-1	29	(1,476,703,829)	(513,236,828)
Increase in capital work in progress	5	14	(5,628,010,090)	(10,761,264,729)
Increase in other assets	6	14	(4,075,440,077)	(2,593,139,685)
Increase in FDR against general fund	7	14	(1,527,373,750)	(170,500,000)
Increase in loan fund for employees	8	14	(49,000,000)	(55,740,789)
<b>C Cash flows from financing activities</b>			<b>11,349,232,490</b>	<b>14,013,448,094</b>
Government grant capital and workplan	10.2	19	511,406,743	466,607,516
Government grant development	10.1	18	10,760,673,135	13,816,840,579
Current liabilities and provisions	12	20	-	(270,000,000)
Padma Bridge project	11.5	20	77,152,612	-
<b>D Net cash flows during the year (a+b+c)</b>			<b>(206,637,778)</b>	<b>584,731,123</b>
<b>E Cash and cash equivalents at beginning of year</b>			<b>1,419,396,450</b>	<b>834,665,327</b>
<b>F Cash and cash equivalents at end of year (d+e)</b>			<b>1,212,758,672</b>	<b>1,419,396,450</b>

The annexed notes 1 to 22 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.

  
Md Abul Kashem Mojumder, FCA  
Partner  
M. Ahmed & CO.  
Chartered Accountants

Dated: 10 December, 2020  
Dhaka



  
Mohammad Fakhru Alam Patwary, FCA  
Managing Partner  
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**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2020**

**1 Information about BIWTA**

**1.1 BIWTA profile**

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

**1.2 Nature of business**

BIWTA perform the following functions:

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





- m Arrange programmers of technical training for inland water transport personnel within and outside Bangladesh; and
- n Maintain liaison with the shipyard and ship repair industry to meet the requirements of the inland water transport fleet repairs and new manufacturers.

### 1.3 Regulatory regime for BIWTA

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

### 1.4 Components of financial statements

- a Statement of Financial Position
- b Statement of Income & Expenditure
- c Statement of Changes in Equity
- d Statement of Cash Flows
- e Accounting Policies and Explanatory Notes.

### 1.5 Segment reporting

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

## 2 Basis of presentation of financial statements

### 2.1 Basis of measurement

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

### 2.2 Statement of compliance

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

### 2.3 Going concern

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

### 2.4 Presentation of financial statements

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

### 2.5 Reporting period

The reporting period of the Authority covers one financial year from 1st July 2019 to 30 June 2020 constantly.



**2.6 Approval of financial statements**

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

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

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

**3 Accounting principles and policies**

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

**3.1 Revenue recognition**

In compliance with the requirements of BSA 18 "Revenue", revenue on account of port, C and P, canal and dredging is recognized when the significant risk and rewards of ownership have been transferred to the Authority, recovery of consideration is probable, the associated cost and possible return can be estimated reliably and there is no continuing management involvement with the revenue and in view of the above, concept the revenue is accounted for in the following manner:

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





### 3.2 Property, plant and equipment

#### 3.2.1 Recognition and measurements

These are capitalized at cost of acquisition and subsequently stated at cost less accumulated depreciation in compliance with the benchmark treatment of BAS 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 BAS 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 BAS 2 "Inventories", inventories are stated at the lower of cost and net realizable value.

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

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



### 3.5 Accounts receivables

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

### 3.6 Advance, deposits and prepayments

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

### 3.7 Other current assets

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

### 3.8 Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash in hand and bank balances represent cash and cash equivalents considering the BAS 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 BAS 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 BAS 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 BAS 23 "Borrowing Costs".

#### **3.13 Employee benefits**

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

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

##### **a Defined contribution plan**

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

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

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

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

Statement of cash flows has been prepared using indirect method.



Particulars	2019-2020 Taka	2018-2019 Taka
<b>4 Property, plant and equipment</b>		
This is made up as follows:		
A. Cost at beginning of the year	23,522,823,009	23,009,586,181
Other Project	23,522,823,009	23,009,586,181
B. Addition during the year	1,476,703,829	513,236,828
Other Than 3rd Project	1,476,703,829	513,236,828
C. Less: Disposal/adjustment during the year	-	-
Other Than 3rd Project	-	-
D. Cost at close of the year (A+B-C)	24,999,526,838	23,522,823,009
Other Than 3rd Project	24,999,526,838	23,522,823,009
E. Less: accumulated depreciation up to 30.6.2019	9,814,498,745	8,929,085,877
Other Than 3rd Project	9,814,498,745	8,929,085,877
F. Written down value as at 30 June	15,185,028,093	14,593,737,132
Other Than 3rd Project	15,185,028,093	14,593,737,132

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

**5 Capital work in progress** 30,784,799,491 25,156,789,401

It represents the cost of procurement of salvage vessels, dredgers with accessories, establishment of river port at

**6 Other assets**

Development dredging (Note 6.1)	22,373,960,984	18,298,520,907
Intangible assets (Note 6.2)	1,310,553,001	1,310,553,001
	<u>23,684,513,985</u>	<u>19,609,073,908</u>

**6.1 Development dredging**

Other than 3 <sup>rd</sup> project	17,881,386,704	15,288,247,019
Addition during the year	4,075,440,077	2,593,139,685
Balance as on 30.06.2020	21,956,826,781	17,881,386,704
3 <sup>rd</sup> project	417,134,202	417,134,202
	<u>22,373,960,984</u>	<u>18,298,520,907</u>

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

**6.2 Intangible assets**

Other than 3 <sup>rd</sup> project	1,252,252,455	1,252,252,455
3 <sup>rd</sup> project	58,300,546	58,300,546
	<u>1,310,553,001</u>	<u>1,310,553,001</u>

**7 Investments**

Loan against employees PF	179,508,844	179,508,844
FDR against general fund	2,927,873,750	1,400,500,000
	<u>3,107,382,594</u>	<u>1,580,008,844</u>

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

**8 Loan fund for employees**

Balance as on 1.7.2019	559,107,191	503,366,402
Addition during the year	49,000,000	55,740,789
Balance as on 30.6.2020	<u>608,107,191</u>	<u>559,107,191</u>

**9 Current assets**

Stores and spares (Note 9.1)	628,123,473	586,197,591
Accounts receivable (Note 9.2)	89,886,433	84,496,597
Cash in transit (Note 9.3)	185,264,526	186,809,272
Current account with inter office (Note 9.4)	106,698,005	66,628,799
Advance, deposit and prepayment (Note 9.5)	35,057,348	22,389,580
Cash and cash equivalent (Note 9.6)	1,212,758,672	1,419,396,451
	<u>2,257,788,457</u>	<u>2,365,918,289</u>





Particulars	2019-2020 Taka	2018-2019 Taka
<b>9.1 Stores and spares</b>		
Other than 3 <sup>rd</sup> project	447,682,326	405,756,445
Under BIWTA 3 <sup>rd</sup> project	180,441,147	180,441,147
	<b>628,123,473</b>	<b>586,197,591</b>
<b>9.2 Accounts receivable</b>		
Balance as on 1.7.2019	84,496,597	78,116,990
Addition during the year	129,389,406	105,497,398
	<b>213,886,003</b>	<b>183,614,388</b>
Less: realization during the year	123,999,570	99,117,791
<b>Balance as on 30.6.2020</b>	<b>89,886,433</b>	<b>84,496,597</b>
The break down of the accounts receivable have been shown in Schedule 4.		
<b>9.3 Cash in transit</b>		
Dhaka port	29,976,966	43,167,134
Aricha port	9,279,155	7,465,201
Khulna port	13,949,450	1,045,396
Narayanganj port	62,834,924	94,953,660
Chandpur port	1,520,689	3,047,273
Barisal port	6,237,912	6,283,479
Chittagong port	208,115	1,063,245
Baghabari port	1,548,319	211,509
Maowa Port	7,304,944	3,713,459
Canal	845,284	763,878
Patuakhali port	2,221,555	6,176,193
Barguna port	2,621,418	869,073
Narshingdi port	1,032,963	120,279
Nowapara Port	1,440,848	528,417
Ashugonj port	34,071,162	14,134,852
Bhola port	10,170,821	3,266,223
	<b>185,264,526</b>	<b>186,809,272</b>
<b>9.4 Current account with inter offices</b>		
Dhaka regional office	14,567,536	17,056,301
Barisal regional office	816,508	1,075,446
Chittagong office	19,646,414	8,461,435
Khulna office	2,741,954	8,387,455
Aricha office	19,130,545	5,253,579
Narayanganj office	6,542,822	12,060,914
Chandpur office	1,613,924	1,032,591
Sadarghat office	30,130,919	11,063,994
Sirajganj office	1,096,990	1,373,095
Barisal Marine office workshop	(702,157)	(702,157)
Mowa office	11,112,551	1,566,144
	<b>106,698,005</b>	<b>66,628,799</b>
<b>9.5 Advance, deposit and prepayment</b>		
Loan to staff (Note 9.5.1)	1,264,947	2,300,904
Security deposit (Note 9.5.2)	321,575	321,575
Prepaid expenses (Note 9.5.3)	22,326,252	9,266,106
Miscellaneous advance (Note 9.5.4)	11,144,574	10,500,995
	<b>35,057,348</b>	<b>22,389,580</b>
<b>9.5.1 Loan to staff</b>		
Land purchase and house building loan (Note 9.5.1.1)	-	678,947
Motor cycle loan (Note 9.5.1.2)	51,206	341,571
House repair loan (Note 9.5.1.3)	-	602,520
Computer loan (Note 9.5.1.4)	1,213,741	677,866
	<b>1,264,947</b>	<b>2,300,904</b>



Particulars	2019-2020 Taka	2018-2019 Taka
<b>9.5.1.1 Land purchase and house building loan</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2019	-	3,238,450
Less: recovery/adjustment during the year	-	2,559,503
Balance as on 30.6.2020	-	<u>678,947</u>
<b>9.5.1.2 Motor cycle loan</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2019	341,571	378,571
Less: realization/adjustment during the year	290,365	37,000
Balance as on 30.6.2020	<u>51,206</u>	<u>341,571</u>
<b>9.5.1.3 House repair loan</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2019	-	866,720
Less: realization/adjustment during the year	-	264,200
Balance as on 30.6.2020	-	<u>602,520</u>
<b>9.5.1.4 Computer loan</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2019	677,866	840,866
Addition during the year	1,414,000	350,000
	<u>2,091,866</u>	<u>1,190,866</u>
Less: realization/adjustment during the year	878,125	513,000
Balance as on 30.6.2020	<u>1,213,741</u>	<u>677,866</u>
<b>9.5.2 Security deposit</b>		
Dhaka Power Distribution Co Ltd	7,450	7,450
Titas Gas Transmission and Distribution Co Ltd	10,125	10,125
Linde BD Ltd, Narayanganj	-	-
Binimoy Service Station	65,000	65,000
Bangladesh Water Development Board	224,000	224,000
Bangladesh Oxyzen Ltd.	15,000	15,000
	<u>321,575</u>	<u>321,575</u>
The above balance is being carried forward for a long period of time without any movement.		
<b>9.5.3 Prepaid expenses</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2019	9,266,106	9,266,106
Addition during the year	13,060,146	-
	<u>22,326,252</u>	<u>9,266,106</u>
Less: realization/adjustment during the year	-	-
Balance as on 30.6.2020	<u>22,326,252</u>	<u>9,266,106</u>
<b>9.5.4 Miscellaneous advance</b>		
Work and TA advance (Note 9.5.4.1)	8,528,176	7,765,778
Pay advance (Note 9.5.4.2)	292,793	307,859
Lump sump advance (Note 9.5.4.3)	475,156	526,406
Other advance (Note 9.5.4.4)	1,848,449	1,900,952
	<u>11,144,574</u>	<u>10,500,995</u>
<b>9.5.4.1 Work and TA advance</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2019	7,765,778	8,327,334
Addition during the year	568,234,259	565,487,181
	<u>576,000,037</u>	<u>573,814,515</u>
Less: realization/adjustment during the year	567,471,861	566,048,737
Balance as on 30.6.2020	<u>8,528,176</u>	<u>7,765,778</u>





Particulars	2019-2020 Taka	2018-2019 Taka
<b>9.5.4.2 Pay advance</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2019	307,859	345,016
Addition during the year	14,720	14,010
	<u>322,579</u>	<u>359,026</u>
Less: Realization/adjustment during the year	29,786	51,167
Balance as on 30.6.2020	<u>292,793</u>	<u>307,859</u>
<b>9.5.4.3 Lump sump advance</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2019	526,406	526,406
Less: realization/adjustment during the year	51,250	-
Balance as on 30.6.2020	<u>475,156</u>	<u>526,406</u>
<b>9.5.4.4 Other advance</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2018	1,900,952	1,900,952
Add: addition during the year	-	-
	<u>1,900,952</u>	<u>1,900,952</u>
Less: realization/adjustment during the year	52,502	-
Balance as on 30.6.2019	<u>1,848,449</u>	<u>1,900,952</u>
<b>9.6 Cash and cash equivalent</b>		
Cash in hand	66,198	66,198
Sanchaya patra (Note 9.6.1)	2,500	2,500
Cash at bank (Note 9.6.2)	1,212,689,975	1,419,327,753
Other fund and cash (special CPF fund-transfer)	-	-
	<u>1,212,758,672</u>	<u>1,419,396,451</u>
<b>9.6.1 Sanchaya patra</b>	<u>2,500</u>	<u>2,500</u>
This is as per last year's account. Interest on Sanchaya Patra is not accounted for on accrual basis.		
<b>9.6.2 Cash at bank</b>		
<b>Revenue Account:</b>		
Rupali Bank Ltd, Local Br, STD A/C No 95/96(09)	201,597,089	95,715,528
Sonali Bank Ltd, Local Office STD-3148	8,233,707	19,572,516
Sonali Bank Ltd, Local Office STD-4082	1,257	1,947
SIBL, Foreign Exchange Br, STD A/C No 21	286,864,057	757,271,654
Janata Bank Ltd, Local Office Br, STD A/C No 177	10,716,335	13,634,218
Janata Bank Ltd, J. Bhaban Corp. Br, STD A/C No 1158	2,047,155	2,002,733
Agrani Bank Head Office std 3687	8,398,349	6,716,477
Agrani Bank, F Exchange Br. std 882326	14,236,078	7,677,804
BASIC Bank Ltd, Dilkusha Br. STD 753	1,105,750	7,400,691
Dutch Bangla Progoti Soroni STD 3182	22,522,665	15,439,079
<b>Total</b>	<u>555,722,441</u>	<u>925,432,646</u>
<b>Project Bank Account:</b>		
BDBL Bank Ltd, std- 11	812,166	793,862
Social Islami Bank Ltd F.EX. STD 1844	228,328	251,740
Janata Bank Ltd, Corporate Br, STD A/C No 5561	27,908	377,722
Rupali Bank Ltd, Local Br, STD A/C No 188	55,115,927	59,503,067
Rupali Bank Ltd, Local Br, STD A/C No 778	824,432	810,910
Agrani Bank F.ex.Br.std-106-1	11,997	12,746
Agrani Bank Ltd, Nobabpur Br, STD A/C No 146	-	-
Rupali Bank Ltd, Fakirapool Br, STD A/C No 13/3	106,310,829	25,602,246



Particulars	2019-2020 Taka	2018-2019 Taka
Agrani Bank Ltd, PB Motijheel STD A/C No 260/2	466	657
Agrani Bank Ltd, Foreign Ex Br, A/C No 91-2	354,651	344,833
SIBL, Foreign Exchange Br, CD A/C No 1247	185,572,191	253,760,298
National Bank Ltd, Dilkusha Br, STD A/C No 1787	7,238,328	6,965,095
UCBL, Foreign Ex Br, STD A/C 619	288,667	282,429
IFIC Bank Ltd, Motijheel Br, STD 27041	15,479,495	14,951,923
IFIC Bank Ltd, Motijheel Br, STD14041	195,004	189,703
Dhaka Bank Ltd, Local office, STD 2903	2,170,978	2,117,044
Jamuna Bank Ltd, Dilkusha A/C No 1274	377,229	371,830
Premier Bank Ltd, Dilkusha Br. STD 928	1,332,503	1,306,140
Rupali Bank Ltd, Local office, A/C No 1803	1,633	1,633
Rupali Bank Ltd, Local office, A/C No 183	922,921	925,711
Pubali Bank Ltd, Local office, A/C No 180	-	-
Social Islami Bank Ltd, Foreign Ex Br, STD 1179	797,842	1,564,500
Social Bank Ltd, Foreign Ex Br, STD 1192	712,952	701,741
Social Islami Bank Ltd, Foreign Ex Br, STD 1203	245,167	149,416
Social Islami Bank Ltd, Foreign Ex Br, STD 1269 (ict)	200,329	1,198,642
Social Islami Bank Ltd, Foreign Ex Br, STD 1236	2,160,817	39,739,213
Rupali Bank Ltd, Local office, STD 1959	285,243	276,512
Uttara Bank Ltd, Motijheel Br, STD 1355	1,784,679	1,734,363
Modhumoti Bank Ltd. Gulshan std-02	72,134,211	507,047
Modhumoti Bank Ltd, motijheel Br. Std 60	756,027	738,969
Rupali Bank Local Office, std-22	10	88,762
Rupali Bank Local Office, std-212	41,349,175	13,036,338
Bangladesh Krishi Bank STD 83/04	3,507	3,507
Modhumoti Bank Ltd 86 (sandip project)	47,284,928	27,339,999
South Bangla Agriculture Bank-Motijheel.std-233	363,622	277,537
NRB Global Bank-Motijheel-std-340684	84,155,404	500,700
Premier bank Dilkusha Br Std 990	20,687,020	37,468,275
Rupali Bank Local Office, std-220	402,697	-
Sonali Bank Ltd. Local Office std-3148	-	-
Social Islami Bank Ltd. F.Ex. Std.-1855	2,971,565	-
Dutch Bangla Bank Local Br. Std-6658	457,467	-
Dutch Bangla Bank Local Br. Std-6663	158,779	-
Bangladesh Krishi Bank Local Br. STD 2332	66,056	-
Eastern Bank Motijheel Br. Std.-282996	2,724,385	-
<b>Total</b>	<b>656,967,533</b>	<b>493,895,107</b>
<b>Grand Total</b>	<b>1,212,689,975</b>	<b>1,419,327,753</b>

#### 10 Equity and fund

Government grant development (Note 10.1)	67,052,901,925	56,292,228,790
Government grant-capital and workplan (Note 10.2)	3,859,591,887	3,348,185,144
Foreign grant (Note 10.3)	1,379,590,020	1,379,590,021
Grant from Environment Ministry (Note 10.4)	210,674,920	210,674,920
Naval prize fund (Note 10.5)	11,241,671	11,241,671
Building fund (Note 10.6)	12,662,480	12,662,480
Accumulated deficit (Note 10.7)	(12,662,419,211)	(12,627,041,611)
	<b>59,864,243,692</b>	<b>48,627,541,414</b>

#### 10.1 Government grant- development

This is made up as follows:

Balance as on 1.7.2019	56,292,228,790	42,475,388,211
Add: grant received during the year	10,898,479,000	13,871,821,000
	67,190,707,790	56,347,209,211
Less: refund during the year	137,805,865	54,980,421
Balance as on 30.6.2020	<b>67,052,901,925</b>	<b>56,292,228,790</b>

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





Particulars	2019-2020 Taka	2018-2019 Taka
<b>10.2 Government grant- capital and workplan</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2019	3,348,185,144	2,881,577,628
Addition	511,406,743	466,607,516
Add: revenue grant- capital (Schedule - 6)	-	-
	<u>3,859,591,887</u>	<u>3,348,185,144</u>
Less: refund during the year	-	-
Capital grant	-	-
Balance as on 30.6.2020	<u>3,859,591,887</u>	<u>3,348,185,144</u>
<b>10.3 Foreign grant</b>	<u>1,379,590,020</u>	<u>1,379,590,020</u>
The above balance is as per last year's account and there has		
been no movement in the account during the year under audit.		
Breakup of the above balance is as follows:		
US Aid grant	19,832,000	19,832,000
UK grant	11,741,434	11,741,434
Dutch grant (76m)	41,313,000	41,313,000
IBRD grant (Technical Assistance)	3,858,196	3,858,196
Dutch grant (66m)	22,092,203	22,092,203
cash grant	60,310,889	60,310,889
UNDF grant BCD 83/100	42,935,842	42,935,842
Finland grant	785,823,286	785,823,286
Dutch grant (3 hydro vessels)	123,870,921	123,870,921
Saudia grant	58,902,262	58,902,262
IDA grant (735BD)	3,769,987	3,769,987
Conversion of foreign loan	104,140,000	104,140,000
Conversion of interest on foreign loan	101,000,000	101,000,000
	<u>1,379,590,020</u>	<u>1,379,590,020</u>
<b>10.4 Grant from Environment Ministry</b>		
This is made up as follows:		
Balance as on 1.7.2019	210,674,920	210,674,920
Addition during the year	-	-
	<u>210,674,920</u>	<u>210,674,920</u>
Less: adjustment during the year (schedule 6.1)	-	-
Balance as on 30.6.2020	<u>210,674,920</u>	<u>210,674,920</u>
<b>10.5 Naval prize fund</b>	<u>11,241,671</u>	<u>11,241,671</u>
This is as per last year's account.		
<b>10.6 Building fund</b>	<u>12,662,480</u>	<u>12,662,480</u>
The balance amount is as per last year's account.		
<b>10.7 Accumulated deficit</b>		
This is made up as follows:		
Balance as on 1.7.2019	(12,627,041,611)	(12,435,929,472)
Addition during the year	(35,377,599)	(191,112,139)
Addition Accumulated Deficit (Convert from Pension Fund)	-	-
Balance as on 30.6.2020	<u>(12,662,419,211)</u>	<u>(12,627,041,611)</u>
<b>11 Non current liabilities</b>		
Government loan (Note 11.1)	436,058,107	436,058,107
Foreign loan (Note 11.2)	2,084,814,113	2,084,814,113
Debt servicing liability on restructured loan (Note 11.3)	1,711,000,000	1,711,000,000
Loan for ICT (CPA) (Note 11.4)	1,540,810,000	1,540,810,000
Loan from Exim Bank Ltd, Korea	2,469,176,500	2,469,176,500
Padma Bridge project (Note 11.5)	77,153,700	1,088
	<u>8,319,012,419</u>	<u>8,241,859,807</u>



Particulars	2019-2020 Taka	2018-2019 Taka
<b>11.1 Government loan</b>	<b>436,058,107</b>	<b>436,058,107</b>
The terms and conditions such as rate of interest, repayment period, mode of payment, etc. are not known.		
<b>11.2 Foreign loan</b>		
IDA credit 2048 BD (Flood 1988)	348,878,217	348,878,217
OECD loan (Japan)	52,520,077	52,520,077
IDA Grant 2232 BD	1,676,562,694	1,676,562,694
EDCF No BD 7 (Exim Bank Ltd, Korea)	6,853,125	6,853,125
	<b>2,084,814,113</b>	<b>2,084,814,113</b>
We have not been provided with the terms and conditions such as rate of interest, repayment period, mode of payment, etc. for which we could not comment about the above loan.		
<b>11.3 Debt servicing liability on restructured loan</b>		
Provision for interest on government loan	516,650,000	516,650,000
Provision for interest on foreign loan	363,610,000	363,610,000
Transfer from government loan	455,850,000	455,850,000
Transfer from foreign loan	374,890,000	374,890,000
	<b>1,711,000,000</b>	<b>1,711,000,000</b>
The above loan represents the balance of restructured loan against local and foreign loans including the interest		
<b>11.4 Loan for ICT (CPA)</b>	<b>1,540,810,000</b>	<b>1,540,810,000</b>
The terms and conditions such as rate of interest, repayment period, mode of payment, etc. are not available.		
<b>11.5 Padma Bridge Authority</b>		
This is made up as follows:		
Balance as on 1.7.2019	1,088	1,088
Addition during the year	107,500,000	-
	107,501,088	1,088
Less: adjustment during the year	30,347,388	-
Balance as on 30.6.2020	<b>77,153,700</b>	<b>1,088</b>
<b>12 Current liabilities and provisions</b>		
Liabilities for expenses (Note 12.1)	454,409,246	364,191,254
Liabilities for other finance (Note 12.2)	1,173,285,172	1,008,788,574
Provision for interest on long term loan (Note 12.3)	5,859,989,470	5,665,573,906
	<b>7,487,683,888</b>	<b>7,038,553,733</b>
<b>12.1 Liabilities for expenses</b>		
Liabilities for development expenses (Note 12.1.1)	11,177,746	11,177,746
Self hull insurance (Note 12.1.2)	130,453,962	124,636,596
Provision for revenue expenditure (Note 12.1.3)	312,777,538	228,376,912
	<b>454,409,246</b>	<b>364,191,254</b>
<b>12.1.1 Liabilities for development expenses</b>	<b>11,177,746</b>	<b>11,177,746</b>
The balance amount is as per last year's account.		
There are many amounts that are being carried forward since a very long period of time without any adjustment.		
We suggest that the management should take necessary steps for early adjustment of the long outstanding balances.		
<b>12.1.2 Self hull insurance</b>		
This is made up as follows:		
Balance as on 1.7.2019	124,636,596	119,156,678
Addition during the year	5,817,366	5,479,919
Balance as on 30.6.2020	<b>130,453,962</b>	<b>124,636,596</b>
This represents the accumulated balance of provision for hull insurance premium in respect of vessels of the Authority.		





Particulars	2019-2020 Taka	2018-2019 Taka
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### 12.1.3 Provision for revenue expenditure

This is made up as follows:

Balance as on 1.7.2019	228,376,912	401,732,448
Addition during the year	243,918,491	140,828,249
	<u>472,295,403</u>	<u>542,560,698</u>
Less: recovery/adjustment during the year	159,517,864	314,183,786
Balance as on 30.6.2020	<u>312,777,538</u>	<u>228,376,912</u>

### Breakup of the above balance is as follows:

Dockyard and Engineering Workshop	53,016,228	524,662,278
Dhaka Dockyard	632,503	632,503
Asia/Monika Textile Mills Ltd	364,783	364,783
Marine Workshop BSL	242,246	242,246
Crash Programme	90,992	90,992
The Security Printing Press Ltd	10,984,560	5,792,845
Balaka Engineering Workshop	459,400	459,400
Brothers Metal Tek	1,260,935	1,260,935
TENID Joint Venture	2,476,440	2,476,440
MS Engineering	11,172,500	11,172,500
Khulna Dockyard	16,854,135	-
Morshed Enterprise	399,166	399,166
Labib Enterprise	128,825	128,825
Liveries and uniform for floating staff	5,502,000	5,502,000
Kanak Construction	-	11,191,615
Rocky Dockyard Engineering	-	6,987,325
Bangla Truck Ltd	-	3,622,000
Shapla enterprise	135,700	135,700
Khulku engineering works	-	14,286,000
Banga Dredgers LTD.	23,400,000	23,400,000
BE-SKI-JV	1,385,922	1,385,922
Three Angle Marine Ltd.	30,317,960	-
New islam Dockyard & Eng.	2,841,604	-
Rupsha Dock Yard & Eng.	6,592,129	-
Selim Reja Enterprise	7,671,194	-
Raki Dockyard	3,410,487	-
Fatema Dockyard yard & Eng.	1,835,011	-
Narayanganj Eng.	2,879,000	-
Dekagon Construction & Services	14,220,000	-
Survey soil test Shahane Enterprise	266,300	266,300
Triod Bangladesh	12,790,556	-
A R & Co	9,291,800	-
Farst com. Services	5,059,990	-
BIWTA for Income Tax	1,630,844	1,630,844
Bengal Technological Ltd.	-	5,085,000
Meghna and Jamuna Petroleum	51,977,065	73,605,525
Tanin Enterprise	994,264	994,264
Prime Trading Corporation	-	4,797,554
Arup Enterprise	32,493,000	-
	<u>312,777,539</u>	<u>700,572,962</u>

### 12.2 Liabilities for other finance

Accounts payable (Note 12.2.1)	331,263,666	265,039,076
Sundry deposits (Note 12.2.2)	794,692,871	657,573,483
Other advance against lease (Note 12.2.3)	29,383,385	30,148,385
Deferred income (Note 12.2.4)	17,945,250	56,027,630
	<u>1,173,285,172</u>	<u>1,008,788,574</u>



Particulars	2019-2020 Taka	2018-2019 Taka
<b>12.2.1 Accounts payable</b>		
Liquidity Damage (Project)	6,206,972	6,206,972
Contractor income tax	3,456,674	7,954,124
Dividend from Bank Project	16,393,131	6,464,580
Revenue Stamp	200	20,340
Lease Hold property Petroleum Corp. (Adv)	2,459,201	2,459,201
Liabilities for auction goods (unsettled)	137,805,027	43,759,000
Benevolent fund	390,691	390,691
Undisbursed salary and wages	3,528,212	3,425,078
Employee union subscription	42,901	50,271
Deposit account of Roads and Highways	1,148,935	1,148,935
VAT	14,994,566	16,887,575
Received From World Bank	3,502,862	3,502,862
Advance against land sale (DG ship)	2,000,000	2,000,000
Advance against hydrographic survey	53,214,798	37,185,476
Bangladesh India protocol maintenance charge	77,807,624	133,583,970
S B F Collection Payable	1,000	-
Service Charges 2% DFP Fund	2,722	-
Land Purchase Loan	7,284,086	-
House Building Repair Loan	1,024,063	-
	<b>331,263,666</b>	<b>265,039,076</b>
<b>12.2.2 Sundry deposits</b>		
Security deposits (Note 12.2.2.1)	791,725,738	654,606,350
Earnest money (Note 12.2.2.2)	2,967,133	2,967,133
	<b>794,692,871</b>	<b>657,573,483</b>
<b>12.2.2.1 Security deposits</b>		
This is made up as follows:		
Balance as on 1.7.2019	654,606,350	618,499,987
Addition during the year	569,837,192	437,781,793
	1,224,443,542	1,056,281,780
Less: recovery/adjustment during the year	432,717,804	401,675,430
Balance as on 30.6.2020	<b>791,725,738</b>	<b>654,606,350</b>
<b>12.2.2.2 Earnest money</b>		
This is made up as follows:		
Balance as on 1.7.2019	2,967,133	6,007,433
Addition during the year	-	223,000
	2,967,133	6,230,433
Less: recovery/adjustment during the year	-	3,263,300
Balance as on 30.6.2020	<b>2,967,133</b>	<b>2,967,133</b>
<b>12.2.3 Advance against others</b>		
This is made up as follows:		
Balance as on 1.7.2019	30,148,385	29,994,385
Addition during the year	256,500	1,185,000
	30,404,885	31,179,385
Less: recovery/adjustment during the year	1,021,500	1,031,000
Balance as on 30.6.2020	<b>29,383,385</b>	<b>30,148,385</b>
<b>12.2.4 Deferred income</b>		
Ministry of Agriculture	180,000	200,000
Ministry of Food	420,000	450,000
Bangladesh Petroleum Corporation (Baghabari)	669,000	735,900
Port deferred Income	16,676,250	54,641,730
	<b>17,945,250</b>	<b>56,027,630</b>
<b>12.3 Provision for interest on long term loan</b>		
Provision for interest on government loan (Note 12.3.1)	2,392,017,162	2,321,589,257
Provision for interest on foreign loan (Note 12.3.2)	3,467,972,308	3,343,984,649
	<b>5,859,989,470</b>	<b>5,665,573,906</b>





Particulars	2019-2020 Taka	2018-2019 Taka
<b>12.3.1 Provision for interest on government loan</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2019	2,321,589,257	2,251,161,352
Addition during the year	70,427,905	70,427,905
Balance as on 30.6.2020	<u>2,392,017,162</u>	<u>2,321,589,257</u>
This represents the balance of provision for interest on GoB loan provided @ 5% PA.		
<b>12.3.2 Provision for interest on foreign loan</b>		
<b>This is made up as follows:</b>		
Balance as on 1.7.2019	3,343,984,649	3,219,996,989
Addition during the year	168,987,659	168,987,659
	3,512,972,308	3,388,984,649
Less: payment during the year	45,000,000	45,000,000
Balance as on 30.6.2020	<u>3,467,972,308</u>	<u>3,343,984,649</u>
This represents the balance of provision for interest on foreign loan provided @ 6% PA.		
<b>13 Operating income</b>		
Port revenue (Note 13.1)	1,569,719,672	1,610,750,611
C & P revenue (Note 13.2)	248,320,048	230,251,949
Canal revenue	60,927,138	50,176,164
Overhead Income	2,048,475	1,973,911
Income from India Bangladesh Protocol	55,858,549	103,736,381
Dredger revenue (Dredger income+Third Party Dredger income)	318,093,113	251,222,678
	<u>2,254,966,995</u>	<u>2,248,111,693</u>
<b>13.1 Port Revenue</b>		
Dhaka port	314,615,524	288,984,908
Narayanganj port	584,167,186	648,494,637
Chandpur port	61,848,095	49,647,025
Khulna port	54,619,896	68,139,470
Barisal port	83,279,976	88,949,366
Patuakhali port	27,496,697	34,476,339
Chittagong port	48,645,429	45,096,891
Aricha port	125,356,848	112,485,148
Baghabari port	39,642,717	47,308,329
Shimulia Port/Maowa port	76,682,115	106,057,472
Narsingdi port	808,375	882,642
Nowapara Port Income	15,542,946	15,193,322
Borguna port	6,989,319	7,227,710
Bhola River port	23,950,019	18,613,998
Ashuganj port	106,074,529	79,193,355
	<u>1,569,719,672</u>	<u>1,610,750,611</u>
<b>13.2 C &amp; P Revenue</b>		
Conservancy charges	106,625,820	96,573,777
Pilotage charges	139,395,239	131,984,651
Salvage charges	1,487,516	1,004,371
Hire charges of vessels	811,473	689,150
	<u>248,320,048</u>	<u>230,251,949</u>



Particulars	2019-2020 Taka	2018-2019 Taka
<b>14 Operating expenditure</b>		
Salaries, wages and other benefits (Note 14.1)	2,038,096,509	1,903,351,451
Travelling expenses	30,820,595	30,787,632
Provident fund contribution	41,116,958	33,161,349
Consumable materials (Note 14.2)	94,540,065	88,474,973
Rent, rates and taxes (Note 14.3)	99,024,042	72,295,863
Office contingencies (Note 14.4)	233,229,769	169,837,895
Fuel, oil and lubricants (Note 14.5)	744,898,624	828,446,214
Repairs and maintenance (Note 14.6)	1,093,987,143	894,384,281
Maintenance of dredging (Note 14.7)	1,548,754,670	1,240,896,222
Other expenses (Note 14.8)	110,974,557	179,043,684
	<b>6,035,442,932</b>	<b>5,440,679,563</b>
<b>14.1 Salaries, wages and other benefits</b>		
Salary of officers	263,848,409	252,837,224
Salary of staffs	670,801,098	641,104,808
House rent allowance	408,622,710	386,132,197
Bonus of officer	40,260,035	39,258,893
Bonus of Staff	98,748,155	91,316,315
Medical allowances	66,358,093	62,344,943
Overtime allowances	13,963,105	12,428,340
Overtime allowance pilotage staff	388,000	1,037,200
Boishakhi allowance-Staff	5,477,909	6,883,518
Boishakhi allowance-Officer	8,549,942	6,375,800
Pension expenses	380,000,000	340,000,000
Conveyance expense	7,368,617	6,860,296
Other allowances	73,710,436	56,771,918
Dearness allowance	-	-
	<b>2,038,096,509</b>	<b>1,903,351,451</b>
<b>14.2 Supply materials</b>		
Consumable materials	19,777,181	20,270,366
Conservancy gears	38,612,448	34,912,271
Marking materials	6,455,803	6,081,787
Bandaling Materials	3,998,700	2,998,900
Printing and stationery	25,695,933	24,211,649
	<b>94,540,065</b>	<b>88,474,973</b>
<b>14.3 Rent, rates and taxes</b>		
Office rent	138,000	178,250
Municipal/urban tax	6,708,402	4,942,846
Rent of truck and van	57,925	30,985
Land development tax	4,441,143	4,042,918
Income tax on bank Interest	12,115,494	13,405,367
Income Tax on BIWTA's Income	5,095,293	2,619,080
Tax on River bank	4,132,893	4,086,738
Pilot house rent	1,710,015	1,641,030
Vat of BIWTA	38,056,450	13,929,430
Registration and renewal fees of vehicles	480,438	512,127
Licence fees for communication	4,201,855	335,800
Licence fees of launch ghats	86,484	357,045
Survey fees	237,167	91,655
Survey	24,888	-
Vat on bank dividend	5,823	-
VAT for fuel	-	4,070,428
Carriage & Freight	695,725	-
Transport hire charges	11,729,998	13,578,573
Marking bit boat	9,016,049	7,968,433
Speed Boat/ ferry rent	90,000	505,158
	<b>99,024,042</b>	<b>72,295,863</b>





Particulars	2019-2020 Taka	2018-2019 Taka
<b>14.4 Office contingencies</b>		
Utilities (electricity, gas and water)	30,308,859	30,090,118
Liveries and uniform for office staff	14,630,237	13,459,887
Telephone bill (office)	2,439,235	2,715,993
Advertisement for works and suppliers	22,552,253	31,736,536
Legal expenses	3,916,379	4,089,243
Audit fees	567,500	97,500
OD survey	1,999,271	1,713,421
Special travelling allowances	1,921,376	1,976,932
Insurance premium other assets	8,000,000	5,479,918
Group Insurance	4,043,386	5,143,746
Bank charge and commission	2,295,511	2,193,144
Washing and sweeping charges	1,673,416	1,651,628
Conveyance charges	2,939,440	3,422,497
Conveyance charges for pilotage employees	4,087,693	4,057,880
Eviction expenses	20,064,620	16,695,774
Medical expenses (medicine)	4,317,340	3,963,718
Consultancy fees	32,915,300	10,533,755
Other expenses and contingencies expenses	19,207,411	13,618,785
Recruiting expenses	10,505,483	14,130,449
Bad Debts	-	500,000
Research /Innovation	24,557,000	-
Calamity & Risk	11,713,689	-
Celebration of Mujib Shatabarsha	7,312,808	-
Eid fastible celebration	1,261,562	2,300,022
Shuddahchar	-	266,950
	<b>233,229,769</b>	<b>169,837,895</b>
<b>14.5 Fuel, oil and lubricants</b>		
Fuel, oil and lubricants for vessels	177,964,776	177,905,539
Fuel, oil and lubricants for dredgers	545,112,899	629,946,849
Fuel, oil and lubricants for vehicles	19,124,001	17,459,110
Fuel, oil and lubricants for decca chains	383,271	503,228
Fuel, oil and lubricants for others	2,313,677	2,631,488
	<b>744,898,624</b>	<b>828,446,214</b>
<b>14.6 Repairs and maintenance</b>		
Repairs and maintenance of office furniture	1,425,239	1,713,660
Repairs and maintenance of office equipment	2,416,727	3,096,778
Repairs and maintenance of transport equipment	7,045,592	6,942,576
Repairs and maintenance of dredger equipments	129,971,868	129,676,143
Repairs and maintenance of fleet equipments	57,780,963	43,698,618
Repairs and maintenance of hydrographic equipments	3,277,544	3,050,421
Repairs and maintenance of pontoons	222,726,396	268,261,481
R.C.W	669,342,814	437,944,605
	<b>1,093,987,143</b>	<b>894,384,281</b>
<b>14.7 Maintenance of dredging</b>		
Maintenance of dredging	918,805,549	665,718,480
Mongla Ghoshiakhali	602,393,704	550,949,968
Study of dredger	27,555,417	24,227,774
	<b>1,548,754,670</b>	<b>1,240,896,222</b>



Particulars	2019-2020 Taka	2018-2019 Taka
<b>14.8 Other expenses</b>		
Training expenses	2,318,520	3,897,503
Interest on foreign loan	45,000,000	45,000,000
Donation and subscription, etc	4,914,248	26,085,907
India Bangladesh protocol expense	55,858,549	103,736,381
Cost of newspapers and periodicals	252,044	323,893
Dredging Expense Protocol Navy Route	2,631,196	
	<u>110,974,557</u>	<u>179,043,684</u>
<b>15 Other charges</b>		
Debt services expenses (Note 15.1)	194,415,565	194,415,565
Depreciation	885,412,868	883,259,607
	<u>1,079,828,433</u>	<u>1,077,675,172</u>
<b>15.1 Debt services expenses</b>		
Interest on local loan	70,427,905	70,427,905
Interest on foreign loan	123,987,659	123,987,659
	<u>194,415,565</u>	<u>194,415,565</u>
<b>16 Non operating income</b>		
Rent from office building	19,316,823	10,924,229
Rent from inspection bungalow	180,334	115,170
Interest on bank deposit	138,263,404	148,749,169
Interest on loan from employees	5,704,134	78,784
Sale proceeds of tender, etc	4,904,773	11,421,460
Sale proceeds of hydro chart	2,066,374	3,994,872
Forfeiture of security deposit	658,400	333,600
Sale proceeds of OTR	1,901,155	7,803,877
Gain on Disposition of Property	330,200	-
Rent for residential accommodation	1,246,766	1,462,737
Other misc. income	102,455,171	72,217,264
Rent for use of vessels and transportation	1,700,748	1,499,986
Lease licence and land fee	9,688,232	11,188,273
	<u>288,416,513</u>	<u>269,789,419</u>
<b>17 Revenue grant from GoB</b>		
Revenue grant	4,536,510,257	3,809,341,484
	<u>4,536,510,257</u>	<u>3,809,341,484</u>

An amount of Tk 5,047,917,000 was received from GoB as grant for meeting a portion of the revenue expenses of the Authority, details of which are shown in schedule 6.

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

No disposal of property, plant and equipment was made during the year under review.

**19 Capital expenditure commitment**

There was neither any commitment for capital expenditure nor actual expenditure provision in the year ended 30 June 2020.

**20 Claim not acknowledged as debt**

There was no claim against the authority not acknowledged as debt as of 30 June 2020.

**21 Unavailed credit facilities**

There was no credit facility available to the authority under any contract other than credit available in the ordinary course of business and not availed as of 30 June 2020.

**22 Subsequent events**

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





**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Schedule of Property, Plant and Equipment**  
**As on 30 June, 2020**

Schedule- 1

SL. No.	Particular	COST				Rate of Dep.	DEPRECIATION					Written down value as on 30-06-2020
		Balance as on 01-07-2019	Addition during the year	Disposal	Total as on 30-06-2019		Balance as on 01-07-2019	Addition Dep.	Charged during the year	Total depreciation as on during the year	Balance as on 30-06-2020	
1	2	3	4	5	(3+4)-5=6	7	8	4*7/12*6=9	(3-8)*7=10	9+10=11	8+9+10=12	6-12=13
A)	Other than 3rd project :											
01	Land	815,104,118	21,985,427.00	-	837,089,545		-	-	-	-	-	837,089,544.75
02	Land Development	368,296,908		-	368,296,908		-	-	-	-	-	368,296,908.00
03	Road	575,793,351		-	575,793,351	10%	281,989,201.53	-	29,380,414.94	29,380,414.94	311,369,616.46	264,423,734.44
04	Main Office Building	141,170,151		-	141,170,151	2.5%	45,113,248.89	-	2,401,422.55	2,401,422.55	47,514,671.45	93,655,479.55
05	Office Building	454,789,180	69,479,490	-	524,268,670	5%	80,220,505.04	1,736,987.25	18,728,433.75	20,465,421.00	100,685,926.04	423,582,743.96
06	Terminal Building	846,433,712		-	846,433,712	5%	283,653,464.43		28,139,012.38	28,139,012.38	311,792,476.81	534,641,235.19
07	Cargo & Passenger Sheds	227,663,049	13,453,499	-	241,116,548	5%	88,448,287.95	336,337.48	6,960,738.05	7,297,075.53	95,745,363.47	145,371,184.53
08	Residential Building	49,716,907		-	49,716,907	5%	25,089,378.93	-	1,231,376.40	1,231,376.40	26,320,755.33	23,396,151.67
09	Workshop Building	11,982,300		-	11,982,300	5%	10,556,825.20	-	71,273.74	71,273.74	10,628,098.94	1,354,201.06
10	Codown	14,903,654		-	14,903,654	5%	7,359,142.41	-	377,225.58	377,225.58	7,736,367.99	7,167,286.01
11	Other Building	25,468,387	410,526,659	-	435,995,046	5%	17,213,439.47	10,263,166.48	412,747.38	10,675,913.85	27,889,353.33	408,105,692.67
12	Jetties (Wooden)	317,403,541		-	317,403,541	10%	192,368,806.80	-	12,503,473.45	12,503,473.45	204,872,280.24	112,531,261.01
13	R.C.C. Jetties	694,176,234	508,473,312	-	1,202,649,546	3%	210,550,832.54	7,627,099.68	14,508,762.04	22,135,861.72	232,686,694.26	969,962,851.74
14	Quay Walls	16,580,968		-	16,580,968	10%	11,962,876.25	-	461,809.17	461,809.17	12,424,685.43	4,156,282.57
15	Steel Gangway / Jetties	183,603,409	46,497,946	-	230,101,355	5%	69,403,951.26	1,162,448.65	5,709,972.89	6,872,421.54	76,276,372.80	153,824,982.20
16	R.C.C. Poles	6,553,473		-	6,553,473	10%	6,165,107.74	-	38,836.53	38,836.53	6,203,944.27	349,528.73
17	W.S. Plant & Machinery	46,204,024		-	46,204,024	10%	45,316,380.51	-	88,764.35	88,764.35	45,405,144.86	798,879.14
18	Mobile Crane	375,183,140		-	375,183,140	10%	181,233,729.86	-	19,394,941.01	19,394,941.01	200,628,670.87	174,554,469.13
19	Telephone Installation	7,742,723	864,570	-	8,607,293	10%	5,202,666.67	43,228.50	254,005.63	297,234.13	5,499,900.80	3,107,392.20
20	Telephonic (PABX)	5,959,155		-	5,959,155	10%	3,016,488.58	-	294,266.64	294,266.64	3,310,755.23	2,648,399.77
21	Communication Equipments	28,122,825		-	28,122,825	10%	25,639,688.24	-	248,313.68	248,313.68	25,888,001.92	2,234,823.08
22	Decca Chain Equipments -DGPS	52,790,208		-	52,790,208	5%	20,081,482.79	-	1,635,436.26	1,635,436.26	21,716,919.05	31,073,288.95
23	Survey Equipments	83,318,451		-	83,318,451	10%	73,490,082.29	-	982,836.87	982,836.87	74,472,919.16	8,845,531.84
24	Navigational Aid Equipments	371,545,167	11,201,614	-	382,746,781	10%	186,397,890.63	560,080.70	18,514,727.64	19,074,808.34	205,472,698.97	177,274,082.03
25	Machinery & Equipments	170,161,801		-	170,161,801	10%	25,204,908.69	-	14,495,689.23	14,495,689.23	39,700,597.92	130,461,203.08
26	Office Furnitures	95,099,206	7,682,289	-	102,781,495	10%	37,096,399.85	384,114.45	5,800,280.62	6,184,395.07	43,280,794.91	59,500,700.09
27	Office Equipments	95,665,528	33,806,778	-	129,472,306	15%	57,499,484.40	2,535,508.35	5,724,906.54	8,260,414.89	65,759,899.29	63,712,406.71
28	Transport Vehicles	295,324,914	41,935,614	-	337,260,528	10%	140,707,186.65	2,096,780.70	15,461,772.74	17,558,553.44	158,265,740.08	178,994,787.92
29	Vessels & barges	1,405,336,541	115,500,000	-	1,520,836,541	5%	699,478,507.90	2,887,500.00	35,292,901.65	38,180,401.65	737,658,909.56	783,177,631.44
30	Bouya	305,273,619		-	305,273,619	10%	272,441,830.18	-	3,283,178.88	3,283,178.88	275,725,009.06	29,548,609.94
31	Dredgers	4,985,611,641		-	4,985,611,641	5%	1,497,513,653.41	-	174,404,899.38	174,404,899.38	1,671,918,552.79	3,313,693,088.21
32	Beacon	192,169,342		-	192,169,342	10%	173,177,841.24	-	1,899,150.08	1,899,150.08	175,076,991.32	17,092,350.68
33	Pontoons & Flats	2,842,097,886	33,794,800	-	2,875,892,686	7.5%	1,609,770,049.89	1,267,305.00	92,424,587.71	93,691,892.71	1,703,461,942.60	1,172,430,743.40
34	Overhead Tanks	3,728,877		-	3,728,877	5%	3,183,392.98	-	27,274.20	27,274.20	3,210,667.19	518,209.81





Sl. No.	Particular	COST				Rate of Dep.	DEPRECIATION					Written down value as on 30-06-2019
		Balance as on 01-07-2019	Addition during the year	Disposal	Total as on 30-06-2019		Balance as on 01-07-2019	Addition Dep.	Charged during the year	Total depreciation as on during the year	Balance as on 30-06-2020	
35	Sinkers (R.C.C)	2,320,939		-	2,320,939	5%	1,482,022.44	-	41,945.83	41,945.83	1,523,968.27	796,970.73
36	Bridle Chain	101,200		-	101,200	10%	98,072.35	-	312.76	312.76	98,385.12	2,814.88
37	Voltage Stabiser	725,000		-	725,000	10%	627,063.20	-	9,793.68	9,793.68	636,856.88	88,143.12
38	S.L. Chain	7,069,317		-	7,069,317	10%	6,838,873.87	-	23,044.31	23,044.31	6,861,918.18	207,398.82
39	Blundary Wall at Baghabari	26,314,258		-	26,314,258	10%	12,721,279.72	-	1,359,297.83	1,359,297.83	14,080,577.54	12,233,680.46
40	Notakhola Ferry Ghat	17,495,188		-	17,495,188	10%	15,944,600.25	-	155,058.77	155,058.77	16,099,659.03	1,395,528.97
41	Hydro Chats	1,805,000		-	1,805,000	10%	1,645,023.62	-	15,997.64	15,997.64	1,661,021.26	143,978.74
42	Parking Yard	66,761,261		-	66,761,261	10%	44,350,121.76	-	2,241,113.92	2,241,113.92	46,591,235.68	20,170,025.32
43	G.P.S. Station (Mapping)	95,319,152		-	95,319,152	10%	80,984,087.16	-	1,433,506.48	1,433,506.48	82,417,593.64	12,901,558.36
44	Other Assets	144,783,031	33,669,570	-	178,452,601	10%	56,794,699.60	1,683,478.50	8,798,833.14	10,482,311.64	67,277,011.24	111,175,589.75
45	Archaid Buiding (SOB)	10,909,266		-	10,909,266	5%	6,737,006.08	-	208,613.00	208,613.00	6,945,619.08	3,963,646.92
46	Genarator & Sub Station	100,059,969		-	100,059,969	10%	52,416,816.63	-	4,764,315.24	4,764,315.24	57,181,131.87	42,878,837.13
47	Computerisation	6,808,975	3,490,000	-	10,298,975	10%	2,342,303.52	174,500.00	446,667.15	621,167.15	2,963,470.67	7,335,504.33
48	R M River salvage unit	7,991,401		-	7,991,401	10%	5,187,840.94	-	280,356.01	280,356.01	5,468,196.95	2,523,204.05
49	Ferry Ghat, Harina	170,465,183		-	170,465,183	10%	102,240,455.85	-	6,822,472.72	6,822,472.72	109,062,928.56	61,402,254.44
50	Electrical Installation, Harina	10,684,033		-	10,684,033	10%	5,737,196.21	-	494,683.68	494,683.68	6,231,879.89	4,452,153.11
51	Computer, Laptop, Multimedia M	8,940,783		-	8,940,783	10%	3,204,230.86	-	573,655.21	573,655.21	3,777,886.08	5,162,896.92
52	Navigational Aid Eq (Work P.	126,950,254		-	126,950,254	10%	60,735,959.24	-	6,621,429.48	6,621,429.48	67,357,388.71	59,592,865.29
53	Hydro charts (Work Plan)	17,684,522		-	17,684,522	10%	10,071,915.15	-	761,260.68	761,260.68	10,833,175.84	6,851,346.16
54	Hydro data analysis (W.P)	5,299,000		-	5,299,000	10%	2,764,504.73	-	253,449.53	253,449.53	3,017,954.25	2,281,045.75
55	R&M of Pontoon (Work plan)	26,125,752		-	26,125,752	7.5%	10,988,015.92	-	1,135,330.21	1,135,330.21	12,123,346.13	14,002,405.87
56	R&M of jetties (Work plan)	5,400,011		-	5,400,011	3%	1,036,894.75	-	130,893.49	130,893.49	1,167,788.24	4,232,222.76
57	Vessels ( Work plan)	29,885,582		-	29,885,582	5%	9,015,365.47	-	1,043,510.83	1,043,510.83	10,058,876.30	19,826,705.70
58	Axcetor ( Work plan)	56,700,000		-	56,700,000	5%	17,104,275.31	-	1,979,786.23	1,979,786.23	19,084,061.55	37,615,938.45
59	Automation (Work plan)	24,200,000		-	24,200,000	10%	12,625,215.02	-	1,157,478.50	1,157,478.50	13,782,693.52	10,417,306.48
60	R&M of Bouya (W.P)	2,731,254		-	2,731,254	10%	1,424,903.68	-	130,635.03	130,635.03	1,555,538.71	1,175,715.29
61	Pilot house Barishal	50,443,908		-	50,443,908	5%	4,513,136.26	-	2,296,538.59	2,296,538.59	6,809,674.84	43,634,233.16
62	DGPS station (Work plan)	80,778,988	21,873,251	-	102,652,239	5%	13,161,128.18	546,831.28	3,380,892.99	3,927,724.27	17,088,852.45	85,563,386.55
63	Multibm	70,802,226		-	70,802,226	10%	36,937,740.79	-	3,386,448.52	3,386,448.52	40,324,189.31	30,478,036.69
64	Waiting / Rest Room	14,113,300		-	14,113,300	5%	2,141,195.62	-	598,605.22	598,605.22	2,739,800.84	11,373,499.16
65	Driving Materials	4,581,000		-	4,581,000	10%	2,389,921.90	-	219,107.81	219,107.81	2,609,029.71	1,971,970.29
66	Hydro data analisis	3,663,000		-	3,663,000	10%	1,910,998.46	-	175,200.15	175,200.15	2,086,198.61	1,576,801.39
67	Bank Protection	766,722,444		-	766,722,444	10%	314,269,173.63	-	45,245,327.04	45,245,327.04	359,514,500.67	407,207,943.33
68	R C C sherec	3,000,000		-	3,000,000	5%	904,988.11	-	104,750.59	104,750.59	1,009,738.71	1,990,261.29
69	Termina Shed	2,910,989		-	2,910,989	10%	1,518,671.99	-	139,231.70	139,231.70	1,657,903.69	1,253,085.31
70	Stel Spad	207,335,400		-	207,335,400	5%	28,827,318.15	-	8,925,404.09	8,925,404.09	37,752,722.24	169,582,677.76
71	Walk Way	400,895,600		-	400,895,600	10%	149,015,558.45	-	25,188,004.16	25,188,004.16	174,203,562.60	226,692,037.40
72	Steel Jetties	379,028,671		-	379,028,671	3%	56,291,468.60	-	9,682,116.07	9,682,116.07	65,973,584.67	313,055,086.33
73	Commecial Shop	1,163,000		-	1,163,000	5%	350,833.72	-	40,608.31	40,608.31	391,442.04	771,557.96
74	RCC Step	153,875,000		-	153,875,000	10%	59,255,384.97	-	9,461,961.50	9,461,961.50	68,717,346.48	85,157,653.52
75	RCC Ramp	29,051,200		-	29,051,200	10%	12,791,950.11	-	1,625,924.99	1,625,924.99	14,417,875.10	14,633,324.90







**BANGLADESH INLAND WATER TRANSPORT AUTHORITY**  
Schedule of Capital Work in Progress  
as on 30 June 2020

Schedule 2  
Amount in Taka

SL No	Particulars	Balance as on 01.07.2019	Addition during the year	Transferred to property, plant and equipment	Transferred to development dredging	Balance as on 30.06.2020
1	Development of port facilities at different landing station of the Southern region.	-	-	-	-	-
2	Procurement of 10 dredgers, crane boats, crew house boats with other accessories.	3,691,877,863	159,855,887			3,851,733,750
3	Procurement of 6 dredgers and accessories for ministry of water resources and ministry of shipping (BIWTA Port -1)	308,918				308,918
4	Dredging on 12 important river routes	-	497,766,635		497,766,635	-
5	Capital dredging of 53 routes in land waterways	-	1,596,999,263		1,596,999,263	-
6	Establishment of Ashuganj inland container port.	428,868				428,868
7	Establishment of ship Personnel Training Institute, Madaripur.	477,904,449	69,853,460	547,757,909		-
8	Procurement of 20 dredgers with Ancillary equipment and accessories	13,780,013,614	3,048,042,803	991,747		16,827,064,670
9	Modernization of 3 DGPS Beacon Station including Control Station & Monitoring Station	29,348,238	72,821,942			102,170,180
10	Sandap Guptasara project	297,646,914				
11	Establishment of ferryghat including allied facilities at Balashi & Bahadurabad	196,698,460	462,578,451		232,848,979	426,427,932
12	Feasibility Study for modernization of port facilities for Khulna, Narshingdi, Barguna and development of Galachipa, Mongla, Meghna, Sunamganj, Tekerhat, Ghorashal, Kanchpur, Bhairab, daudkandi-Bausia River port	48,800,000				48,800,000
13	Feasibility Study for development of Teknaf, Cox's Bazar, Chatak, Faridpur, Ghorashal River Port, Farry Ghat & Jattys at various location.	49,019,819				49,019,819
14	Feasibility study and detailed design for development of Jetty and infrastructure at Mirsarai & Sandwip at Chittagong, Subrang Jalir Dwip at Teknaf and sonadia Dwip at Cox's bazar	47,125,955				47,125,955
15	Feasibility Study for river management by enhancing the navigability removing/ minimizing drainage congesting, tourism, wetland ecosystem, irrigation and landing facilities by capital dredging in haor region.	47,480,000				47,480,000
16	Establishment of inland Container River port at Ashugonj	6,400,658,865	272,479,237			6,673,138,102
17	Construction & Installation of dimaraction pillar, walkway, Bank protection, Jetty with allied work on Evicted foreshore land of the river Buriganga, turag, Balu & Sitalakha (2nd Phase)	23,175,662	883,186,889			906,362,551
18	Establishment of River port with allied facilities at Nagabari	16,111,720	717,833,089			733,944,809
19	Procurement of 35 Dredgers with Ancillary Equipment and Accessories	4,027,907	315,453,009			319,480,916
20	Feasibility Study for procurement of 2 High power salvage vessels with allied facilities, different types of 61 service vessels including 6 river cleaning vessels & different types of 132 pontoons for BIWTA.	6,513,967	36,532,870			43,046,837
21	Improvement and Restoration of Navigability for old brahmaputra, Dharala, Tulai & Punarbhaba River	12,153,000	1,748,824,000		1,747,825,200	13,151,800
22	Feasibility Study for construction of walkway, Eco-park and other allied infrastructure on the foreshore land of the river Buriganga, Turag, balu & Sitalakha ( 3rd phase ) and waste removal from the river bed along	20,050,000	27,250,000			47,300,000
23	Feasibility study for navigation Improvement and landing facilities at Chottagram hill-tracks rision	7,095,182	27,836,112			34,931,294
24	Construction & placement of Special type Terminal pontoons with allied facilities	350,000	597,567,407		-	597,917,407
25	Feasibility Study for River Management by enhancing the navigability, miniomizing, drainage, wetland ecosystem,, irrigatiopn and landing facilities by capital dredging in Barishal Division	-	14,566,683			14,566,683
26	Necessary Training and procurement by hydraulic engine with spare parts for salvage vessel of BIWTA		399,000			399,000
	<b>Total</b>	<b>25,156,789,401</b>	<b>10,549,846,737</b>	<b>548,749,656</b>	<b>4,075,440,077</b>	<b>30,784,799,491</b>





**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Schedule of FDR**  
**As on 30 June 2020**

**A FDR with government bank**

**Schedule 3**  
**Amount in Taka**

SL. No.	FDR No.	Date	Name of the bank	Branch	Maturity date	Renew of Maturity date	Amount tk	Validity (Month)	Interest rate (%)
1	079295/6118-01-0009591	10/10/2019	Basic Bank Ltd.	Matuail Branch, Dhaka	10/10/2020		50,000,000	12	7.15
2	067598/3918-01-0008578	10/10/2019	Basic Bank Ltd.	Islampur Road Branch, Dhaka	10/10/2020		80,000,000	12	7.15
3	084510/6418-01-0006516	10/10/2019	Basic Bank Ltd.	Cantonment Branch, Dhaka	10/10/2020		20,000,000	12	7.15
4	038125/215/35	11/26/2018	Rupali bank Ltd.	Cantonment Branch, Dhaka	11/26/2019	11/26/2020	50,000,000	12	7.15
5	257891/1173	11/27/2018	Krishi Bank	Badda, Dhaka	11/27/2019	11/27/2020	50,000,000	12	7.15
6	042985/1018-01-0004423	12/6/2015	Basic Bank Ltd	Moulvi Bazarl, Dhaka	12/6/2016	12/6/2020	50,000,000	12	7.15
7	058873/6418-01-0003278	12/6/2015	Basic Bank Ltd	Cantonmentl, Dhaka	12/6/2016	12/6/2020	100,000,000	12	7.15
8	085022/0618-01-0009357/2015	12/6/2015	Basic Bank Ltd	Bongshal, Dhaka	12/6/2016	12/6/2020	250,000,000	12	7.15
9	078752/3918-01-0005784	12/6/2015	Basic Bank Ltd	Islampur Road, Dhaka	12/6/2016	12/6/2020	50,000,000	12	7.15
10	673802/19185/4001-0330191851	12/7/2017	Krishi Bank	Head Officel, Dhaka	12/7/2018	12/7/2020	50,000,000	12	7.15
11	038127/35/217	12/9/2018	Rupali bank Ltd.	shambazer ,Dhaka	12/9/2019	12/9/2020	30,000,000	12	7.15
Sub total							780,000,000		



**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Schedule of FDR**  
**As on 30 June 2020**

**B FDR with non government bank**

**Schedule 3-B**  
**Amount in Taka**

Sl. No	FDR No.	Date	Name of the bank	Branch	Interest rate (%)	Maturity date	Renew of Maturity date	Amount (Tk)	Validity (Month)	Interest rate (%)
1	3632440	10/10/2019	AB Bank Ltd.	Kakrail Branch, Dhaka	10.5	10/10/2020		50,000,000	12	
2	0107821/029-206-0001901	10/10/2019	Union Bank Ltd.	Banani Branch, Dhaka	10.5	10/10/2020		100,000,000	12	
3	1380590	10/13/2019	IFIC Bank Ltd.	Shantinagar Branch, Dhaka	10.5	13/10/2020		20,000,000	12	
4	0495714/0124400298718	11/19/2018	NRB Bank Ltd.	Banani Branch, Dhaka	9.5	11/19/2019		80,000,000	12	10.5
5	0515205/0124400298332	11/19/2018	NRB Bank Ltd.	Nababpur Road Branch	9.5	11/19/2019		20,000,000	12	10.5
6	0096414/074-206-0000055	11/19/2018	Union Bank Ltd.	Head office, Gulshan-1, Dhaka	9.5	11/19/2020		50,000,000	12	10.5
7	0559524/0124400416383	12/1/2019	NRB Bank Ltd.	Dhanmondi Branch, Dhaka	10.5	11/25/2020		40,000,000	12	
8	705330003856	12/1/2019	Social Islami Bank Ltd.	Mohakhali Branch, Dhaka	10.5	12/1/2020		50,000,000	12	
9	0515239/0124400304230	12/9/2018	NRB Bank Ltd.	Nababpur Road Branch	9.75	9/12/2020		50,000,000	12	10.5
10	0508583/0124400304316	12/9/2018	NRB Bank Ltd.	Mohakhali Branch, Dhaka	9.75	9/12/2020		90,000,000	12	10.5
11	3611476	6/13/2019	AB Bank Ltd.	North South Road Branch, Dhaka	10.5	6/13/2021		40,000,000	12	8
12	3605380	6/13/2019	AB Bank Ltd.	Uttara Branch	10.5	6/13/2021		10,000,000	12	8
13	0106927/029-206-000226	6/16/2020	Union Bank Ltd.	Banani Branch, Dhaka	8	6/16/2021		50,000,000	12	
14	10500705/0085330015311	6/16/2020	Social Islami Bank Ltd.	Gulshan Branch, Dhaka	8	6/16/2021		100,000,000	12	
<b>Sub total</b>								<b>750,000,000</b>		
<b>Total</b>								<b>1,530,000,000</b>		





**E FDR with Private Banks for 6 Months**

Sl.	FDR No.	Date	Name of the bank	Branch	interest rate	Maturity date	Renew of	Amount	Validity	Interest
1	0103574/003-201-0003785	11/26/2019	Union Bank Ltd.	Dilkusha Branch, Dhaka	7.5%	7/26/2020		100,000,000	6 Months	
2	0107952/0292010000487	11/26/2019	Union Bank Ltd.	Banani Bank, Dhaka	7.5%	7/26/2020		100,000,000	6 Months	
3	0537746/0124100416918	11/26/2019	NRB G Bank Ltd.	Nababpur Road Branch, Dha	7.5%	7/26/2020		100,000,000	6 Months	
4	0146078/013-201-0003707	5/27/2020	Union Bank Ltd.	Panthapth Branch, Dhaka	7.5%	7/27/2020		132,486,250	6 Months	
5	0063761/003-201-0003842	5/27/2020	Union Bank Ltd.	Dilkusha Branch, Dhaka	7.5%	7/27/2020		101,887,500	6 Months	
6	0569260/0124100456301	4/29/2020	NRB G Bank Ltd.	Nababpur Road Branch,	7.5%	7/29/2020		200,000,000	6 Months	
7	0569261/0124100456303	4/29/2020	NRB G Bank Ltd.	Nababpur Road Branch,	7.5%	7/29/2020		200,000,000	6 Months	
8	0569262/0124100456305	4/29/2020	NRB G Bank Ltd.	Nababpur Road Branch,	7.5%	7/29/2020		300,000,000	6 Months	
<b>Sub total</b>								<b>1,234,373,750</b>		
<b>Total</b>								<b>1,234,373,750</b>		

**C FDR with ICT Pangaon Sishork Project**

SI No	FDR No.	Date	Name of the bank	Branch	Maturity date	Amount (Tk)	Validity (Month)	Interest rate (%)
1	0537835	1/7/2020	NRB G Bank	Nababpur Road	1/7/2021	50,000,000	12	10.50%
2	0510208	1/6/2019	NRB G Bank	Motijheel	1/6/2021	20,000,000	24	10.50%
3	0524403	1/7/2019	NRB G Bank	Panthapoth	1/7/2021	50,000,000	24	10.50%
4	0552066	1/9/2019	NRB G Bank	Banani	1/9/2021	30,500,000	24	10.50%
<b>Sub total</b>						<b>150,500,000</b>		
<b>D 11 Finised Projects are Closed and Deposited in the Bank</b>								
1	014024600001204/1307069	9/9/2018	First Securities Islami Bank Ltd.	Ajompur	9/9/2020	13,000,000	12	9.25
<b>Sub Total</b>						<b>13,000,000</b>		
<b>Total</b>						<b>2,927,873,750</b>		



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

**Schedule of Accounts Receivable as on 30 June 2020**

**Schedule 4**

SI No	Particulars	Balance as on 01.07.2019	Addition during the year	Amount in Taka	
				Realised during the year	Balance as on 30.06.2020
1	Port receivable	25,735,177	5,193,286	7,778,408	23,150,055
2	Conservancy receivable	7,626,004	97,342,989	97,130,927	7,838,066
3	Pilotages receivable	9,953,296		24,115	9,929,181
4	Salvage receivable	15,940,560		907,279	15,033,281
5	Hire charges receivable	8,873,176	811,473	412,321	9,272,328
6	Canal receivable	6,452,331		36,726	6,415,605
7	Miscellaneous receivable	15,978,684	17,978,788	17,709,793	16,247,679
8	Navana Motor	480,000			480,000
9	Sundry receivable		8,062,870		8,062,870
	<b>Sub total</b>	<b>91,039,230</b>	<b>129,389,406</b>	<b>123,999,570</b>	<b>96,429,066</b>
	Less: provision for bad and doubtful	6,542,633	-	-	6,542,633
	<b>Total</b>	<b>84,496,596</b>	<b>129,389,406</b>	<b>123,999,570</b>	<b>89,886,432</b>





**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Schedule of Government Grant- Development Project**  
**As on 30 June 2020**

		<b>Schedule 5</b>	
<b>Sl No</b>	<b>Government Order No</b>	<b>Date</b>	<b>Amount (Tk)</b>
1	18.00.0000.028.02.002.2018-463	01.9.2019	75,000,000
2	18.021.014.002.007.2011.2011-(Part-1)552	07.11.2019	75,000,000
3	18.021.014.002.007.2011.2011-(Part-1)145	07.06.2020	10,000,000
4	18.021.014.00.00.03.2015-507	23.09.2019	46,200,000
5	18.021.014.00.00.003.2015-154 2nd -4th instalment	10.06.2020	27,500,000
6	18.00.0000.028.02.002.2018-446	22.08.2019	200,000,000
7	18.00.0000.028.02.002.2018-635	29.12.2019	200,000,000
8	18.021.014.00.00.03.2012-140 3rd & 4th Instalment	04.06.2020	100,000,000
9	18.021.014.00.00.06.2013- (Part-1)-424	01.08.2019	500,000,000
10	18.021.014.00.00.06.2013- (Part-1)-568	14.11.2019	500,000,000
11	18.021.014.002.006.2013- (Part-1)-67	19.02.2020	500,000,000
12	18.021.014.00.00.06.2013- (Part-1)-171	25.06.2020	103,043,000
13	18.00.0000.028.02.002.2018-501	17.09.2019	215,500,000
14	18.00.0000.028.02.002.2018-572	17.11.2019	214,300,000
15	18.00.0000.028.02.002.2018-142(Part-3 and Part-4)	04.06.2020	51,800,000
16	18.021.014.00.00.04.2014-467	02.09.2019	21,675,000
17	18.00.0000.028.14.030.2019-125 (2nd-3rd Instalment)	17.05.2020	30,880,000
18	18.00.0000.028.14.030.2019-143	07.06.2020	17,611,000
19	18.028.014.00.00.06.2016-419	30.07.2019	874,625,000
20	18.028.014.00.00.06.2016-553	07.11.2019	842,065,000
21	18.028.014.00.00.06.2016-148	07.06.2020	791,555,000
22	18.028.014.00.00.06.2016-157	16.06.2020	541,755,000
23	18.00.0000.028.14.024.2019-469	02.09.2019	5,000,000
24	18.00.0000.028.14.024.2019-570	14.11.2019	3,473,000
25	18.021.014.00.00.06.2013. (Part-1)-156 (2nd-3rd Instalment)	06.06.2020	6,327,000
26	18.00.0000.028.014.027.2018-451	28.08.2019	9,600,000
27	18.00.0000.028.014.027.2018-582	26.11.2019	2,800,000
28	18.00.0000.028.014.027.2018-97	15.03.2020	261,200,000
29	18.00.0000.028.014.009.2020-158	16.06.2019	3,700,000
30	18.028.014.00.00.023.2018-444	21.08.2019	267,500,000
31	18.028.014.00.00.023.2018-581	26.11.2019	148,875,000
32	18.028.014.00.00.023.2018-82	03.03.2020	379,995,000
33	18.028.014.00.00.023.2018-144	07.06.2020	155,930,000
34	18.00.0000.028.020.028.2018-442	21.08.2019	311,224,000
35	18.00.0000.028.020.028.2018-584	27.11.2019	311,126,000
36	18.00.0000.028.020.028.2018-55	13.02.2020	308,881,000
37	18.00.0000.028.020.028.2018-155	16.06.2020	818,711,000
38	18.00.0000.028.14.024.2019-449	22.08.2019	8,250,000
39	18.00.0000.028.14.024.2019-576	21.11.2019	8,250,000
40	18.00.0000.028.14.024.2019-103	24.03.2020	8,250,000
41	18.00.0000.028.14.024.2019-134	27.05.2020	8,250,000
42	18.028.014.00.00.005.2018-438	21.08.2019	86,625,000
43	18.028.014.00.00.005.2018-571	14.11.2019	84,862,000
44	18.028.014.00.00.005.2018-147	07.07.2020	426,308,000
45	18.028.014.00.00.005.2018-509	23.09.2019	9,225,000
46	18.028.014.00.00.005.2018-640	31.12.2019	27,308,000
47	18.00.0000.028.14.026.2019-519	30.09.2019	27,300,000
48	18.00.0000.028.14.025.2019-436	21.08.2019	300,000,000
49	18.00.0000.028.14.025.2019-587	04.12.2019	21,500,000
50	18.00.0000.028.14.025.2019-159 (3rd-4th Instalments)	16.06.2020	10,500,000
51	18.00.0000.028.14.022.2018-478	08.09.2019	200,000,000
52	18.00.0000.028.14.022.2018-569	14.11.2019	200,000,000
53	18.00.0000.028.14.022.2013-(Part 1)-162- (3rd & 4th Instalment)480	22.06.2020	325,200,000
54	18.028.014.00.00.006.2018-(Part-1) 459 (1 st & 2 nd instalment	28.08.2019	40,875,000
55	18.028.014.00.00.006.2018-(Part-2) 546(1 st & 2nd instalment	30.10.2019	40,875,000
56	18.028.014.00.00.006.2018-(Part-2) 54(3rd instalment)	13.02.2020	37,125,000
57	18.028.014.00.00.006.2018-(Part-3) 458(3rd instalment)	13.02.2020	3,750,000
58	18.028.014.00.00.008.2017-(Part-3) 11(3rd instalment)	03.05.2020	91,175,000
<b>Sub total</b>			<b>10,898,479,000</b>





Less: refund

Sl No	Challan No	Date	Amount (Tk)
1	50279	30.07.2020	144,113
2	30354	09.08.2020	858,140
3	50619	01.09.2020	19,918
4	30372	28.07.2020	2,233,365
5	30375	28.07.2020	6,043,737
6	30431	28.07.2020	19,021,549
7	52081	30.07.2020	312,540
8	30377	28.07.2020	1,957,197
9	52244	30.07.2020	233,317
10	30346	09.08.2020	1,120,763
11	30427	28.07.2020	3,301,000
12	30363	07.05.2020	62,000,000
13	30348	09.08.2020	7,113,111
14	30384	28.07.2020	1,118,000
15	30415	28.07.2020	5,163,888
16	52076	30.07.2020	227,593
17	51570	22.06.2020	130
18	51575	22.06.2020	50,000
19	30380	28.07.2020	16,546,991
20	30421	28.07.2020	7,347,587
21	50617	01.09.2020	19,324
22	T-17	15.07.2020	2,973,602
Sub total			137,805,865
Total			10,760,673,135





**Bangladesh Inland Water Transport Authority (BIWTA)**  
**Schedule of Government Grant-(Revenue)**  
**As on 30 June 2020**

**Schedule 6**

Sl No	Government Order No	Date	Amount (Tk)
1	18.00.0000.012.20.045.11-211	22.09.2019	1,237,500,000
2	18.00.0000.012.20.045.11-233	05.11.2019	1,237,500,000
3	18.00.0000.012.20.045.11-36	16.02.2020	1,237,500,000
4	18.11.0000.483.14.020.19-217	26.04.2020	1,337,500,000
	<b>Sub total</b>		<b>5,050,000,000</b>
	<b>Less:Refund</b>		<b>2,083,000</b>
	<b>Less:Transferred to Capital Grant</b>		<b>511,406,743</b>
	<b>Total</b>		<b>4,536,510,257</b>



