

Bangladesh Inland Water Transport Authority (BIWTA)

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INDEPENDENT AUDITOR'S REPORT
of
Bangladesh Inland Water Transport Authority (BIWTA)

Opinion

We have audited the financial statements of Bangladesh Inland Water Transport Authority (BIWTA) which comprises of the Statement of Financial Position as at June 30, 2021, Statement of Income & Expenditure, Statement Changes in Equities, Statement of Cash Flows for the year then ended and notes to the accounts including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects (or give a true and fair view of) the financial position of the organization as at June 30, 2021 and (of) its financial performance for the year then ended in accordance with the International Financial Reporting Standards (IFRSs)

Basis for opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Organization in accordance with the Code of Ethics issued by the International Accounting Education Standards Board (IAESB Code of Ethics) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB Code of Ethics) and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter:

We draw attention to the following notes of the financial statements

- In note no. 9.1 Store and Spares, amount of Tk 78,42,68,075 for which we were unable to perform physical verification on 30 June 2021 due to late appointment dated 08.11.2021. Our opinion in this regards has not been modified.

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

Trustee Board is responsible for the preparation of financial statement in accordance with the accounting policies of the organization, and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.



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

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

Auditor's responsibilities for the audit of the financial statement

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

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

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



Report on Other Legal and Regulatory Requirements

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

- In our opinion, the Organization as required by law has kept proper books of accounts, so far as it appeared from our examination of those books;
- The financial statements dealt with by the report are in agreement with the books of
- The expenditure incurred was for the purpose of the Organization.



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Bangladesh Inland Water Transport Authority (BIWTA)
Statement of Financial Position
As at 30 June 2021

Particulars	Notes	Page No:	2020-2021 Taka	2019-2020 Taka
Assets				
Non current assets			51,952,147,056	46,013,147,772
Property, plant and equipment	4	14	19,804,996,002.60	15,185,028,093
Capital Work in process	5	14	32,103,830,865.81	30,784,799,491
Assets transferred to BIWTC			43,320,188.00	43,320,188
Other assets	6	14	26,475,681,199	23,684,513,985
Development dredging	6.1	14	25,165,128,198	22,373,960,984
Intangible assets	6.2	14	1,310,553,001	1,310,553,001
Investments	7	14	1,435,008,844	3,107,382,594
Loan against BIWTA employees' PF		14	179,508,844	179,508,844
FDR against general fund	S-3B	3334	1,255,500,000	2,927,873,750
Loan fund for employees	8	14	690,824,000	608,107,191
Current assets	9	15	2,313,470,786	2,264,331,090
Stores and spares	9.1	15	784,268,074.99	628,123,473
Accounts receivable	9.2	15	105,408,648.81	96,429,066.00
Cash in transit	9.3	15	157,856,120.68	185,264,526
Current account with inter offices	9.4	15	201,615,253.38	106,698,005
Advances, deposit and prepayments	9.5	15-16	37,279,977.72	35,057,348
Cash and cash equivalents	9.6	17	1,027,042,709.92	1,212,758,672
Total assets			82,867,131,885.31	75,677,482,633
Equity and liabilities				
Equity and fund	10	18-19	66,695,387,734.87	59,864,243,691.70
Government grant- development	10.1	18-19	76,453,499,662	67,052,901,925.27
Government grant- capital and work plan	10.2	19	4,453,432,062	3,859,591,887.00
Foreign grant	10.3	19-20	1,379,590,020	1,379,590,020.40
Grant from Environment Ministry	10.4	19-20	210,674,920	210,674,920.00
Naval prize fund	10.5	19-20	11,241,671	11,241,670.37
Building fund	10.6	19-20	12,662,479.67	12,662,479.50
Accumulated deficit	10.7	19-20	(15,825,713,079.61)	(12,662,419,210.84)
Non current liabilities	11	19-20	8,248,658,691	8,319,012,419
Government loan	11.1	20	436,058,107	436,058,106.54
Foreign loan	11.2	20	2,084,814,113	2,084,814,113
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	6,799,972	77,153,700
Current liabilities and provisions	12	20-21	7,923,085,459	7,494,226,521
Liabilities for expenses	12.1	20-21	362,643,583	454,409,246
Liabilities for other finance	12.2	21-22	1,501,884,127	1,173,285,172
Provision for interest on long term loan	12.3	22-23-24	6,054,405,034	5,859,989,470
Provision for bad debts	12.4	23-24	4,152,715	6,542,633
Total equity and liabilities			82,867,131,885.31	75,677,482,633

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.



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Bangladesh Inland Water Transport Authority (BIWTA)
Statement of Income & Expenditure
For the year ended 30 June 2021

particulars	Note	Page No:	2020-2021 Taka	2019-2020 Taka
Operating income	13	2324	2,291,080,203.55	2,254,966,995
Less: Operating expenditure	14	24-26-25	6,193,563,156.15	6,035,442,933
Operating deficit			(3,902,482,952.60)	(3,780,475,937)
Other charges	15	2627	1,232,542,376.57	1,079,828,433
Net operating deficit			(5,135,025,329.17)	(4,860,304,370)
Non operating income	16	2627	487,071,635.84	288,416,513
Net deficit			(4,647,953,693.33)	(4,571,887,857)
Revenue grant from Government	17	2628	4,484,659,824.56	4,536,510,257
Excess of expenditure over income			(163,293,868.77)	(35,377,600)

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Md Abul Kashem Mojumder, FCA

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Bangladesh Inland Water Transport Authority (BIWTA)
Statement of Changes in Equity
For the year ended 30 June 2021

Particulars	Amount in Taka						Total
	Government grant (development)	Foreign grant	Naval prize fund	Building fund	Deficit (retained earnings)	Government grant (capital and work plan)	Grant from Environment Ministry
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	48,627,541,413
Addition during the year	10,898,479,000					511,406,743	11,409,885,743
Bad debts adjustment							-
Adjustment during the year	(137,805,865)				(35,377,599)		(137,805,865)
Excess of expenditure over income							(35,377,599)
Addition Accumulated Deficit							
(Convert from pension Fund)							
Total as on 30.06.2020	67,052,901,925	1,379,590,020	11,241,671	12,662,479	(12,662,419,210)	3,859,591,887	59,864,243,692
Balance as on 1 July 2020	67,052,901,925	1,379,590,020	11,241,671	12,662,479	(12,662,419,210)	3,859,591,887	59,864,243,692
Addition during the year	9,694,739,758					593,840,175	10,288,579,933
Adjustment during the year	(294,142,021)				(163,293,869)		(294,142,021)
Excess of expenditure over income					(3,000,000,000)		(163,293,869)
Payment to Pension fund							(3,000,000,000)
Total as on 30.06.2021	76,453,499,662	1,379,590,020	11,241,671	12,662,479	(15,825,713,079)	4,453,432,062	66,695,387,735

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Member Planning and Operation

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Signed in terms of our separate report of even date.



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Bangladesh Inland Water Transport Authority (BIWTA)
Statement of Cash Flows
For the year ended 30 June 2021

Particulars	Note	Page	2020-2021 Taka	2019-2020 Taka
A Cash flows from operating activities			(2,125,579,341)	1,200,657,478
Excess of expenditure over income (loss)		5	(163,293,869)	(35,377,599)
Accumulated Deficit (Convert from P.F)			(3,000,000,000)	-
Add: non cash expenditure depreciation charges		29.31	1,038,126,812	885,412,868
Changes in working capital			(412,284)	350,622,209
Increase in stores and spares	9.1	15	(156,144,602)	(41,925,882)
Decrease in accounts receivable	9.2	15	(11,369,501)	(5,389,837)
Decrease in cash in transit	9.3	15	27,408,405	1,544,746
Decrease in current accounts with inter office	9.4	15	(94,917,248)	(40,069,206)
Decrease in advance, deposits and prepayments	9.5	16	(2,222,630)	(12,667,768)
Decrease in liabilities for expenses	12.1	20.21	(91,765,663)	90,217,994
Decrease in liabilities for other finance	12.2	21.23	328,598,955	164,496,598
B Cash flows from investing activities			(8,178,636,369)	(12,756,527,747)
(Acquisition)/disposal of property, plant and equipment	S-1	29.31	(5,658,094,721)	(1,476,703,829)
Increase in capital work in progress	5	14	(1,319,031,374)	(5,628,010,090)
Increase in other assets	6	14	(2,791,167,214)	(4,075,440,077)
Increase in FDR against general fund	7	14	1,672,373,750	(1,527,373,750)
Increase in loan fund for employees	8	14	(82,716,809)	(49,000,000)
C Cash flows from financing activities			10,118,499,748	11,349,232,490
Government grant capital and workplan	10.2	19	593,840,175	511,406,743
Government grant development	10.1	18.19	9,400,597,737	10,760,673,135
Current liabilities and provisions	12	20.21	194,415,564	194,415,564
Padma Bridge project	11.5	20	(70,353,728)	77,152,612
D Net cash flows during the year (a+b+c)			(185,715,962)	(206,637,778)
E Cash and cash equivalents at beginning of year			1,212,758,672	1,419,396,450
F Cash and cash equivalents at end of year (d+e)			1,027,042,709.92	1,212,758,672

egral part of these financial statements.

Member Planning and Operation
separate report of even date.

Member Engineering

Member Finance

Chairman

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Bangladesh Inland Water Transport Authority (BIWTA)
Notes to the Financial Statements
for the year ended 30 June 2021

1 Information about BIWTA

1.1 BIWTA profile

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

1.2 Nature of business

BIWTA perform the following functions:

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



- l Ensure coordination of inland water transport with other forms of transport, with major sea ports and with trade and agricultural interests for the optimum utilization of the available transport capacity;
- m Arrange programmers of technical training for inland water transport personnel within and outside Bangladesh; and
- n Maintain liaison with the shipyard and ship repair industry to meet the requirements of the inland water transport fleet repairs and new manufacturers.

1.3 Regulatory regime for BIWTA

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

1.4 Components of financial statements

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

1.5 Segment reporting

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

2 Basis of presentation of financial statements

2.1 Basis of measurement

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

2.2 Statement of compliance

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

2.3 Going concern

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

2.4 Presentation of financial statements

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



2.5 Reporting period

The reporting period of the Authority covers one financial year from 1st July 2020 to 30 June 2021 constantly.

2.6 Approval of financial statements

The financial statements have been approved by the Chairman and the Board on March 01, 2022.

2.7 Reporting currency

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

2.8 Comparative information and rearrangement thereof

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

2.9 Key accounting estimates and judgments in applying accounting policies

The preparation of financial statements in conformity with 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

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

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	2020-2021 Taka	2019-2020 Taka
4 Property, plant and equipment		
This is made up as follows:		
A. Cost at beginning of the year	24,999,526,838.29	23,522,823,009
Other Project	24,999,526,838.29	23,522,823,009
B. Addition during the year	5,658,094,721.46	1,476,703,829
Other Than 3rd Project	5,658,094,721.46	1,476,703,829
C. Less: Disposal/adjustment during the year	-	-
Other Than 3rd Project	-	-
D. Cost at close of the year (A+B-C)	30,657,621,559.75	24,999,526,838
Other Than 3rd Project	30,657,621,559.75	24,999,526,838
		-
E. Less: accumulated depreciation up to 30.6.2019	10,852,625,557.15	9,814,498,745
Other Than 3rd Project	10,852,625,557.15	9,814,498,745
F. Written down value as at 30 June	19,804,996,002.60	15,185,028,093
Other Than 3rd Project	19,804,996,002.60	15,185,028,092.64

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

5 Capital work in progress **32,103,830,865.81** **30,784,799,491.49**

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 Other assets

Development dredging (Note 6.1)	25,165,128,198.10	22,373,960,984
Intangible assets (Note 6.2)	1,310,553,000.95	1,310,553,001
	26,475,681,199.05	23,684,513,985

6.1 Development dredging

Other than 3 rd project	21,956,826,781.40	17,881,386,704
Addition during the year	2,791,167,214.32	4,075,440,077
Balance as on 30.06.2020	24,747,993,995.72	21,956,826,781
3 rd project	417,134,202.38	417,134,202
	25,165,128,198.10	22,373,960,984

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 rd project	1,252,252,455.35	1,252,252,455
3 rd project	58,300,545.60	58,300,546
	1,310,553,000.95	1,310,553,001

7 Investments

Loan against employees PF	179,508,844.18	179,508,844
FDR against general fund	1,255,500,000.00	2,927,873,750
	1,435,008,844.18	3,107,382,594

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



Particulars	2020-2021 Taka	2019-2020 Taka
8 Loan fund for employees		
Balance as on 1.7.2020	608,107,191	559,107,191
Addition during the year	82,716,809	49,000,000
Balance as on 30.6.2021	690,824,000	608,107,191
9 Current assets		
Stores and spares (Note 9.1)	784,268,074.99	628,123,473
Accounts receivable (Note 9.2)	105,408,648.81	96,429,066
Cash in transit (Note 9.3)	157,856,120.68	185,264,526
Current account with inter office (Note 9.4)	201,615,253.38	106,698,005
Advance, deposit and prepayment (Note 9.5)	37,279,977.72	35,057,348
Cash and cash equivalent (Note 9.6)	1,027,042,709.92	1,212,758,672
	2,313,470,785.50	2,264,331,090.13
9.1 Stores and spares		
Other than 3 rd project	784,268,074.99	447,682,326
Under BIWTA 3 rd project	-	180,441,146.54
	784,268,074.99	628,123,473
9.2 Accounts receivable		
Balance as on 1.7.2020	96,429,066.00	91,039,230
Addition during the year	89,254,951.80	129,389,406
	185,684,017.80	220,428,636.00
Less: realization during the year	77,885,449.78	123,999,570
Less: Bad Debts	2,389,919.21	
Balance as on 30.6.2021	105,408,648.81	96,429,066.00

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

9.3 Cash in transit		
Dhaka port	8,184,069.14	29,976,966
Aricha port	3,914,614.46	9,279,155
Khulna port	4,249,423.00	13,949,450
Narayanganj port	66,060,517.02	62,834,924
Chandpur port	13,645,856.00	1,520,689
Barisal port	5,660,649.94	6,237,912
Chittagong port	5,553,534.46	208,115
Baghabari port	446,134.00	1,548,319
Maowa Port	2,189,397.60	7,304,944
Canal	701,830.40	845,284
Patuakhali port	1,636,168.00	2,221,555
Barguna port	13,860,014.38	2,621,418
Narshingdi port	106,764.28	1,032,963
Nowapara Port	4,707,769.00	1,440,848
Ashugonj port	10,339,126.00	34,071,162
Bhola port	16,600,253.00	10,170,821
	157,856,120.68	185,264,526



Particulars	2020-2021 Taka	2019-2020 Taka
9.4 Current account with inter offices		
Dhaka regional office	38,297,082.35	14,567,536
Barisal regional office	8,742,010.89	816,508
Chittagong office	4,991,481.09	19,646,414
Khulna office	587,884.68	2,741,954
Aricha office	3,998,341.48	19,130,545
Narayanganj office	85,556,783.02	6,542,822
Chandpur office	11,620,388.02	1,613,924
Sadarghat office	37,566,453.31	30,130,919
Sirajganj office	2,777,306.00	1,096,990
Barisal Marine office workshop	(702,157.19)	(702,157)
Mowa office	8,179,679.73	11,112,551
	201,615,253.38	106,698,005
9.5 Advance, deposit and prepayment		
Loan to staff (Note 9.5.1)	1,115,136.86	1,264,947
Security deposit (Note 9.5.2)	721,575.00	321,575
Prepaid expenses (Note 9.5.3)	22,326,252.16	22,326,252
Miscellaneous advance (Note 9.5.4)	13,117,013.70	11,144,574
	37,279,977.72	35,057,348
9.5.1 Loan to staff		
Land purchase and house building loan (Note 9.5.1.1)	-	-
Motor cycle loan (Note 9.5.1.2)	45,257.86	51,206
House repair loan (Note 9.5.1.3)	-	-
Computer loan (Note 9.5.1.4)	1,069,879.00	1,213,741
	1,115,136.86	1,264,947
9.5.1.1 Motor cycle loan		
This is made up as follows:		
Balance as on 1.7.2020	51,205.86	341,571
Less: realization/adjustment during the year	5,948.00	290,365
Balance as on 30.6.2021	45,257.86	51,205.86
9.5.1.2 Computer loan		
This is made up as follows:		
Balance as on 1.7.2020	1,213,741.00	677,866
Addition during the year	437,000.00	1,414,000
	1,650,741.00	2,091,866
Less: realization/adjustment during the year	580,862.00	878,125
Balance as on 30.6.2021	1,069,879.00	1,213,741.00
9.5.2 Security deposit		
Dhaka electry supply	7,450.00	7,450
Titas Gas Transmission and Distribution Co Ltd	10,125.00	10,125
Dhaka Power Distribution Co Ltd	400,000.00	
Binimoy Service Station	65,000.00	65,000
Bangladesh Water Development Board	224,000.00	224,000
Bangladesh Oxyzen ltd.	15,000.00	15,000
	721,575.00	321,575

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



Particulars	2020-2021 Taka	2019-2020 Taka
9.5.3 Prepaid expenses		
This is made up as follows:		
Balance as on 1.7.2020	22,326,252.16	9,266,106
Addition during the year	-	13,060,146
		22,326,252
Less: realization/adjustment during the year	-	-
Balance as on 30.6.2021	22,326,252.16	22,326,252
9.5.4 Miscellaneous advance		
Work and TA advance (Note 9.5.4.1)	10,558,068.65	8,528,176
Pay advance (Note 9.5.4.2)	278,072.03	292,793
Lump sump advance (Note 9.5.4.3)	466,156.00	475,156
Other advance (Note 9.5.4.4)	1,814,717.02	1,848,449
	13,117,013.70	11,144,574
9.5.4.1 Work and TA advance		
This is made up as follows:		
Balance as on 1.7.2020	8,528,175.86	7,765,778
Addition during the year	656,712,131.64	568,234,259
	665,240,307.50	576,000,037
Less: realization/adjustment during the year	654,682,238.85	567,471,861
Balance as on 30.6.2021	10,558,068.65	8,528,175.86
9.5.4.2 Pay advance		
This is made up as follows:		
Balance as on 1.7.2020	292,793.03	307,859
Addition during the year	23,660.00	14,720
	316,453.03	322,579
Less: Realization/adjustment during the year	38,381.00	29,786
Balance as on 30.6.2021	278,072.03	292,793
9.5.4.3 Lump sump advance		
This is made up as follows:		
Balance as on 1.7.2020	475,156.00	526,406
Less: realization/adjustment during the year	9,000.00	51,250
Balance as on 30.6.2021	466,156.00	475,156.00
9.5.4.4 Other advance		
This is made up as follows:		
Balance as on 1.7.2020	1,848,450.22	1,900,952
Add: addition during the year	-	-
	1,848,450.22	1,900,952
Less: realization/adjustment during the year	33,733.20	52,502
Balance as on 30.6.2021	1,814,717.02	1,848,449.22
9.6 Cash and cash equivalent		
Cash in hand	66,197.55	66,197.55
Sanchaya patra (Note 9.6.1)	2,500.00	2,500
Cash at bank (Note 9.6.2)	1,026,974,012.37	1,212,689,975
Other fund and cash (special CPF fund-transfer)	-	-
	1,027,042,709.92	1,212,758,672
9.6.1 Sanchaya patra	2,500.00	2,500

This is as per last year's account. Interest on Sanchaya Patra is not accounted for on accrual basis.



Particulars	2020-2021 Taka	2019-2020 Taka
9.6.2 Cash at bank		
Revenue Account:		
Rupali Bank Ltd, Local Br, STD A/C No 95/96(09)	49,269,489.93	201,597,089
Sonali Bank Ltd, Local Office STD-3148	10,489,787.85	8,233,707
Sonali Bank Ltd, Local Office STD-4082	912.08	1,257
SIBL, Foreign Exchange Br, STD A/C No 21	114,177,228.07	286,864,057
Janata Bank Ltd, Local Office Br, STD A/C No 177	48,183,931.26	10,716,335
Janata Bank Ltd, J. Bhaban Corp. Br, STD A/C No 1158	2,100,467.12	2,047,155
Agrani Bank Head Office std 3687	10,282,818.05	8,398,349
Agrani Bank, F Exchange Br. std 882326	17,611,138.84	14,236,078
BASIC Bank Ltd, Dilkusha Br. STD 753	8,607,909.59	1,105,750
Dutch Bangla Progoti Soroni STD 3182	12,359,772.39	22,522,665
Total	273,083,455.18	555,722,441

Project Bank Account:

BDBL Bank Ltd, std- 11	836,155.38	812,166
Social Islami Bank Ltd F.EX. STD 1844	231,804.70	228,328
Janata Bank Ltd, Corporate Br, STD A/C No 5561	42,437.87	27,908
Rupali Bank Ltd, Local Br, STD A/C No 1886	16,757,068.00	55,115,927
Rupali Bank Ltd, Local Br, STD A/C No 778	824,431.71	824,432
Agrani Bank F.ex.Br.std-106-1	11,222.13	11,997
Rupali Bank Ltd, Fakirapool Br, STD A/C No 13/3	34,776,681.45	106,310,829
Agrani Bank Ltd, PB Motijheel STD A/C No 260/2	466.04	466
Agrani Bank Ltd, Foreign Ex Br, A/C No 91-2	364,755.06	354,651
SIBL, Foreign Exchange Br, CD A/C No 1247	179,309,058.00	185,572,191
National Bank Ltd, Dilkusha Br, STD A/C No 1787	7,403,405.01	7,238,328
UCBL, Foreign Ex Br, STD A/C 619	293,680.54	288,667
IFIC Bank Ltd, Motijheel Br, STD 27041	15,840,221.78	15,479,495
IFIC Bank Ltd, Motijheel Br, STD14041	197,598.14	195,004
Dhaka Bank Ltd, Local office, STD 2903	2,212,600.22	2,170,978
Jamuna Bank Ltd, Dilkusha A/C No 1274	380,291.00	377,229
Premier Bank Ltd,Dilkusha Br. STD 928	1,354,395.53	1,332,503
Rupali Bank Ltd, Local office, A/C No 1803	48,248.00	1,633
Rupali Bank Ltd, Local office, A/C No 1834	2,502,975.00	922,921
Rubali Bank Ltd, Local office, A/C No 212	63,568,345.00	-
Social Islami Bank Ltd, Foreign Ex Br, STD 1179	811,651.95	797,842
Social Bank Ltd, Foreign Ex Br, STD 1192	727,573.00	712,952
Social Islami Bank Ltd, Foreign Ex Br, STD 1203	258,804.11	245,167
Social Islami Bank Ltd, Foreign Ex Br, STD 1269 (ict)	170,527.31	200,329
Social Islami Bank Ltd, Foreign Ex Br, STD 1236	1,292,778.00	2,160,817
Rupali Bank Ltd, Local office, STD 1959	292,335.92	285,243
Uttara Bank Ltd, Motijheel Br, STD 1355	1,828,761.45	1,784,679
Modhumoti Bank Ltd. Gulshan std-02	154,242,253.01	72,134,211
Modhumoti Bank Ltd, motijheel Br. Std 60	1,129,235.41	756,027
Rupali Bank Local Office,std-22	229,990.00	10
Bangladesh Krishi Bank STD 83/04	3,507.00	41,349,175
Modhmumoti Bank Ltd 86 (sandip project)	882,285.84	3,507
South Bangla Agriculture Bank-Motijheel.std-233	373,661.10	47,284,928
NRB Global Bank-Motijheel-std-340684	142,975,701.00	363,622
Premier bank Dilkusha Br Std 990	57,471,852.43	84,155,404
Rupali Bank Local Office,std-220	88,571.00	20,687,020
		402,697



Particulars	2020-2021 Taka	2019-2020 Taka
Social Islami Bank Ltd. F.Ex. Std.-1855	39,843,311.00	2,971,565
Dutch Bangla Bank Local Br. Std-6658	763,314.07	457,467
Dutch Bangla Bank Local Br. Std-6663	159,412.04	158,779
Bangladesh Krishi Bank Local Br. STD 2332	65,401.00	66,056
Eastern Bank Motijheel Br. Std.-282996	18,284,310.00	2,724,385
Agrani Bank Ltd, Foreign Ex Br, A/C No -53410	61,193.80	
BASIC Bank Ltd, Main Br. STD 1573	128,588.00	
Eastern Bank , Darunsalam br.Br. Std.-1667	4,577,000.00	
Standard Bank principal Br. std.-2001	38,291.29	
Trust Bank Sena kalla Bhavan std- 1311	234,406.90	
Total	753,890,557.19	656,967,533
Grand Total	1,026,974,012.37	1,212,689,974.56

10 Equity and fund

Government grant development (Note 10.1)	76,453,499,661.83	67,052,901,925
Government grant-capital and workplan (Note 10.2)	4,453,432,062.44	3,859,591,887
Foreign grant (Note 10.3)	1,379,590,019.89	1,379,590,020
Grant from Environment Ministry (Note 10.4)	210,674,920.00	210,674,920
Naval prize fund (Note 10.5)	11,241,670.65	11,241,671
Building fund (Note 10.6)	12,662,479.67	12,662,480
Accumulated deficit (Note 10.7)	(15,825,713,079.61)	(12,662,419,211)
	66,695,387,734.87	59,864,243,692

10.1 Government grant- development

This is made up as follows:

Balance as on 1.7.2020	67,052,901,925.27	56,292,228,790
Add: grant received during the year	9,694,739,757.95	10,898,479,000
	76,747,641,683.22	67,190,707,790
Less: refund during the year	294,142,021.39	137,805,865
Balance as on 30.6.2021	76,453,499,661.83	67,052,901,925.27

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

10.2 Government grant- capital

This is made up as follows:

Balance as on 1.7.2020	3,859,591,887.00	3,348,185,144
Addition	593,840,175.44	511,406,743
Add: revenue grant- capital (Schedule - 6)	-	-
	4,453,432,062.44	3,859,591,887
Less: refund during the year	-	-
Capital grant	-	-
Balance as on 30.6.2021	4,453,432,062.44	3,859,591,887



Particulars	2020-2021 Taka	2019-2020 Taka
10.3 Foreign grant	1,379,590,019.89	1,379,590,020
The above balance is as per last year's account and there has been no movement in the account during the year under audit.		
Breakup of the above balance is as follows:		
US Aid grant	19,832,000.00	19,832,000
UK grant	11,741,434.00	11,741,434
Dutch grant (76m)	41,313,000.00	41,313,000
IBRD grant (Technical Assistance)	3,858,196.26	3,858,196
Dutch grant (66m)	22,092,202.61	22,092,203
Norad grant	60,310,889.00	60,310,889
UNDF grant BCD 83/100	42,935,842.00	42,935,842
Finland grant	785,823,286.00	785,823,286
Dutch grant (3 hydro vessels)	123,870,921.00	123,870,921
Saudia grant	58,902,262.02	58,902,262
IDA grant (735BD)	3,769,987.00	3,769,987
Conversion of foreign loan	104,140,000.00	104,140,000
Conversion of interest on foreign loan	101,000,000.00	101,000,000
	1,379,590,019.89	1,379,590,020
10.4 Grant from Environment Ministry		
This is made up as follows:		
Balance as on 1.7.2020	210,674,920	210,674,920
Addition during the year	-	-
	210,674,920	210,674,920
Less: adjustment during the year (schedule 6.1)	-	-
Balance as on 30.6.2021	210,674,920.00	210,674,920.00
10.5 Naval prize fund	11,241,670.65	11,241,670.51
This is as per last year's account.		
10.6 Building fund	12,662,479.67	12,662,480
The balance amount is as per last year's account.		
10.7 Accumulated deficit		
This is made up as follows:		
Balance as on 1.7.2020	(12,662,419,210.84)	(12,627,041,611.00)
Addition during the year	(163,293,868.77)	(35,377,600)
Payment to Pension fund	(3,000,000,000.00)	-
(As per actuarial valuation and approval of authority)	(15,825,713,079.61)	(12,662,419,211)
11 Non current liabilities		
Government loan (Note 11.1)	436,058,106.54	436,058,106.54
Foreign loan (Note 11.2)	2,084,814,112.87	2,084,814,112.87
Debt servicing liability on restructured loan (Note 11.3)	1,711,000,000.00	1,711,000,000.00
Loan for ICT (CPA) (Note 11.4)	1,540,810,000.00	1,540,810,000.00
Loan from Exim Bank Ltd, Korea	2,469,176,500.00	2,469,176,500.00
Padma Bridge project (Note 11.5)	6,799,971.79	77,153,700.00
	8,248,658,691.20	8,319,012,419.41
11.1 Government loan	436,058,106.54	436,058,106.54

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



Particulars	2020-2021 Taka	2019-2020 Taka
11.2 Foreign loan		
IDA credit 2048 BD (Flood 1988)	348,878,217.17	348,878,217
OECD loan (Japan)	52,520,077.07	52,520,077
IDA Grant 2232 BD	1,676,562,694.05	1,676,562,694
EDCF No BD 7 (Exim Bank Ltd, Korea)	6,853,124.58	6,853,125
	2,084,814,112.87	2,084,814,113

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

11.3 Debt servicing liability on restructured loan

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

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)

1,540,810,000.00 **1,540,810,000**

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

11.5 Padma Bridge Authority

This is made up as follows:

Balance as on 1.7.2020	77,153,700.00	1,088
Addition during the year	251,546,334.79	107,500,000
	328,700,034.79	107,501,088
Less: adjustment during the year	321,900,063.00	30,347,388
Balance as on 30.6.2021	6,799,971.79	77,153,700

12 Current liabilities and provisions

Liabilities for expenses (Note 12.1)	362,643,582.98	454,409,246
Liabilities for other finance (Note 12.2)	1,501,884,127.12	1,173,285,172
Provision for interest on long term loan (Note 12.3)	6,054,405,033.88	5,859,989,470
	7,918,932,743.98	7,487,683,888

12.1 Liabilities for expenses

Liabilities for development expenses (Note 12.1.1)	11,177,745.65	11,177,746
Self hull insurance (Note 12.1.2)	135,276,806.44	130,453,962
Provision for revenue expenditure (Note 12.1.3)	216,189,030.89	312,777,538
	362,643,582.98	454,409,246

12.1.1 Liabilities for development expenses

11,177,745.65 **11,177,746**

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.



Particulars	2020-2021 Taka	2019-2020 Taka
12.1.2 Self hull insurance		
This is made up as follows:		
Balance as on 1.7.2020	130,453,962.44	124,636,596
Addition during the year	4,822,844.00	5,817,366
Balance as on 30.6.2021	135,276,806.44	130,453,962
This represents the accumulated balance of provision for hull insurance premium in respect of vessels of the Authority.		
12.1.3 Provision for revenue expenditure		
This is made up as follows:		
Balance as on 1.7.2020	312,777,538.33	228,376,912
Addition during the year	146,879,020.00	243,918,491
	459,656,558.33	472,295,403
Less: recovery/adjustment during the year	243,467,527.44	159,517,864
Balance as on 30.6.2021	216,189,030.89	312,777,538
Breakup of the above balance is as follows:		
Dockyard and Engineering Workshop	18,316,228.00	53,016,228
Dhaka Dockyard	632,503.00	632,503
Asia/Monika Textile Mills Ltd		364,783
Marine Workshop BSL	242,246.00	242,246
Crash Programme	90,992.00	90,992
The Security Printing Press Ltd / Other	12,000,000.00	10,984,560
Balaka Engineering Workshop		459,400
Brothers Metal Tek	1,260,935.00	1,260,935
TENID Joint Venture	2,476,440.25	2,476,440
MS Engineering	11,172,499.58	11,172,500
Khulna Dockyard		16,854,135
Morshed Enterprise	399,166.00	399,166
Labib Enterprise		128,825
Liveries and uniform for floating staff	5,502,000.00	5,502,000
Shapla enterprise		135,700
Banga Dredgers LTD.	23,400,000.00	23,400,000
BE-SKI-JV	1,385,922.00	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
Narayananj Eng.		2,879,000
Dekagon Construction & Services		14,220,000
Survey soil test Shahane Enterprise	266,300.00	266,300
Triod Bangladesh		12,790,556
A R & Co		9,291,800
Farst com. Services		5,059,990
BIWTA for Income Tax	1,630,844.00	1,630,844
Meghna and Jamuna Petroleum		51,977,065
Tanin Enterprise	994,264.00	994,264
Institute of water moduling	7,132,684.00	
M/S Synesis IT Ltd	8,518,650.00	
Diversified United IT	1,540,000.00	
Tania Enterprise	20,123,080.00	
Khulna Ship Yard Ltd	97,564,606.00	
Arup Enterprise	1,539,672.00	32,493,000
	216,189,031.83	312,777,539



Particulars	2020-2021 Taka	2019-2020 Taka
12.2 Liabilities for other finance		
Accounts payable (Note 12.2.1)	323,531,807.15	331,263,665.66
Sundry deposits (Note 12.2.2)	1,037,194,047.33	794,692,871.00
Other advance against lease (Note 12.2.3)	88,247,120.64	29,383,385.00
Deferred income (Note 12.2.4)	52,911,152.00	17,945,250.00
	1,501,884,127.12	1,173,285,171.66
12.2.1 Accounts payable		
Liquidity Damage (Project)	6,206,972.00	6,206,972
Contractor income tax	2,412,795.49	3,456,674
Dividend from Bank Project	26,430,329.12	16,393,131
Revenue Stamp		200
Nou kallon tahabil	845,045.00	
Lease Hold property Petroleum Corp. (Adv)	2,459,201.00	2,459,201
Liabilities for auction goods (unsettled)	137,805,027.00	137,805,027
Benevolent fund	390,691.40	390,691
Undisbursed salary and wages	3,569,202.34	3,528,212
Employee union subscription	42,901.10	42,901
Deposit account of Roads and Highways	1,148,934.97	1,148,935
VAT	93,548.75	14,994,566
Received From World Bank	3,502,861.78	3,502,862
Advance against land sale (DG ship)	2,000,000.00	2,000,000
Advance against Dredging Work	19,700,000.00	
Advance against hydrographic survey	57,230,236.85	53,214,798
Bangladesh India protocol maintenance charge	50,234,658.37	77,807,624
S B F Collection Payable		1,000
Service Charges 2% DFP Fund	1,800.00	2,722
Land Purchase Loan	8,171,184.35	7,284,086
House Building Repair Loan	1,286,417.63	1,024,063
	323,531,807.15	331,263,666
12.2.2 Sundry deposits		
Security deposits (Note 12.2.2.1)	1,034,231,414.14	791,725,738
Earnest money (Note 12.2.2.2)	2,962,633.19	2,967,133
	1,037,194,047.33	794,692,871
12.2.2.1 Security deposits		
This is made up as follows:		
Balance as on 1.7.2020	791,725,738.14	654,606,350
Addition during the year	652,229,844.00	569,837,192
	1,443,955,582.14	1,224,443,542
Less: recovery/adjustment during the year	409,724,168.00	432,717,804
Balance as on 30.6.2021	1,034,231,414.14	791,725,738
12.2.2.2 Earnest money		
This is made up as follows:		
Balance as on 1.7.2020	2,967,133.19	2,967,133
Addition during the year	5,225.00	-
	2,972,358.19	2,967,133
Less: recovery/adjustment during the year	9,725.00	-
Balance as on 30.6.2021	2,962,633.19	2,967,133



Particulars	2020-2021 Taka	2019-2020 Taka
12.2.3 Advance against others		
This is made up as follows:		
Balance as on 1.7.2020	29,383,384.64	30,148,385
Addition during the year	59,437,628.00	256,500
	88,821,012.64	30,404,885
Less: recovery/adjustment during the year	573,892.00	1,021,500
Balance as on 30.6.2021	88,247,120.64	29,383,385
12.2.4 Deferred income		
Ministry of Agriculture	160,000.00	180,000
Ministry of Food	390,000.00	420,000
Bangladesh Petroleum Corporation (Baghabari)	602,100.00	669,000
Port deferred Income	51,759,052.00	16,676,250
	52,911,152.00	17,945,250
12.3 Provision for interest on long term loan		
Provision for interest on government loan (Note 12.3.1)	2,462,445,067.17	2,392,017,162
Provision for interest on foreign loan (Note 12.3.2)	3,591,959,966.71	3,467,972,308
	6,054,405,033.88	5,859,989,470
12.3.1 Provision for interest on government loan		
This is made up as follows:		
Balance as on 1.7.2020	2,392,017,162.17	2,321,589,257.17
Addition during the year	70,427,905.00	70,427,905.00
Balance as on 30.6.2021	2,462,445,067.17	2,392,017,162.17
This represents the balance of provision for interest on GoB loan provided @ 5% PA.		
12.3.2 Provision for interest on foreign loan		
This is made up as follows:		
Balance as on 1.7.2020	3,467,972,307.71	3,343,984,649
Addition during the year	168,987,659.00	168,987,659
	3,636,959,966.71	3,512,972,308
Less: payment during the year	45,000,000.00	45,000,000
Balance as on 30.6.2021	3,591,959,966.71	3,467,972,307.71
This represents the balance of provision for interest on foreign loan provided @ 6% PA.		
12.4 Provision for Bad Debts		
This is made up as follows:		
Balance as on 1.7.2020	6,542,633.45	6,542,633
Addition during the year	-	-
	6,542,633.45	6,542,633.45
Less: Bad debts recognized	2,389,918.19	-
Balance as on 30.6.2021	4,152,715.26	6,542,633.45
As per office order no. 1791/19 dated 12.09.2019 of BIWTA receivables total BDT 23,89,919.21 is awaiting for long period which will not be possible to realise later. Authority has been decided to amortise BDT 23,89,919.21 retrospectively as much as possible prior year balance restated.		
13 Operating income		
Port revenue (Note 13.1)	1,806,821,493.79	1,569,719,672
C & P revenue (Note 13.2)	332,457,958.09	248,320,048
Canal revenue	78,612,873.00	60,927,138
Overhead Income	2,643,310.67	2,048,475
Income from India Bangladesh Protocol	7,461,000.00	55,858,549
Dredger revenue (Dredger income+Third Party Dredger i	63,083,568.00	318,093,113
	2,291,080,203.55	2,254,966,995



Particulars	2020-2021 Taka	2019-2020 Taka
13.1 Port Revenue		
Dhaka port	370,303,628.24	314,615,524
Narayanganj port	657,893,328.10	584,167,186
Chandpur port	78,077,195.57	61,848,095
Khulna port	58,675,926.02	54,619,896
Barisal port	85,785,342.91	83,279,976
Patuakhali port	25,368,697.00	27,496,697
Chittagong port	32,291,087.00	48,645,429
Aricha port	176,207,685.35	125,356,848
Baghabari port	55,501,168.78	39,642,717
Shimulia Port/Maowa port	66,116,394.00	76,682,115
Narsingdi port	756,266.00	808,375
Nowapara Port Income	18,494,725.00	15,542,946
Borguna port	10,975,250.00	6,989,319
Bhola River port	35,692,724.00	23,950,019
Ashuganj port	134,682,075.82	106,074,529
	1,806,821,493.79	1,569,719,672
13.2 C & P Revenue		
Conservancy charges	128,765,213.00	106,625,820
Pilotage charges	160,648,206.00	139,395,239
Salvage charges	4,744,735.73	1,487,516
Hire charges of vessels	38,299,803.36	811,473
	332,457,958.09	248,320,048
14 Operating expenditure		
Salaries, wages and other benefits (Note 14.1)	2,164,129,437.72	2,038,096,509
Travel Expense	36,556,783.90	32,741,971
General provident fund (civil)	44,967,846.00	41,116,958
Supply Materials (14.2)	48,741,663.00	45,473,114
Rent, rates and taxes (Note 14.3)	47,118,876.82	98,999,155
Office contingencies (Note 14.4)	284,462,919.36	336,258,781
Fuel, oil and lubricants (Note 14.5)	822,493,525.02	744,898,624
Repairs and maintenance (Note 14.6)	1,099,034,895.00	1,093,987,143
Maintenance of dredging (Note 14.7)	1,594,578,268.33	1,551,385,866
Other expenses (Note 14.8)	51,478,941.00	52,484,812
	6,193,563,156.15	6,035,442,933
14.1 Salaries, wages and other benefits		
Basic pay (Officer)	281,404,313.92	263,848,409
Basic pay (Employee)	706,294,886.34	670,801,098
Housing rent allowance	420,624,058.96	408,622,710
Festival allowance	144,198,878.00	139,008,190
Medical allowances	67,681,309.58	66,358,093
Overtime allowances	14,473,259.00	14,351,105
Bangla new year allowance	14,549,878.20	14,027,851
Pension and retirement benefit support	440,000,000.00	380,000,000
Conveyance expense	6,769,611.52	7,368,617
Other allowances	68,133,242.20	73,710,436
	2,164,129,437.72	2,038,096,509



Particulars	2020-2021 Taka	2019-2020 Taka
14.2 Supply materials		
Consumable materials	22,739,341.00	19,287,181
Mouring gear chain collection	1,219,000.00	490,000
Stationeries	24,783,322.00	25,695,933
	48,741,663.00	45,473,114
14.3 Rent, rates and taxes		
Municipal rates and taxes	9,445,375.50	6,708,402
Office Rent	159,000.00	138,000
Transport charge	14,793,829.00	11,729,998
Marking bit boat	9,857,512.00	9,016,049
Rent of boat / Rent of Speed baot	160,000.00	90,000
Land development tax	2,731,868.00	4,441,143
Registration fee -Launch Ghat	1,040,843.57	86,485
Tax on River bank	3,362,917.25	4,132,893
Rent of truck and van	57,392.00	57,925
Rent of office building rental Pilotage	1,648,898.00	1,710,015
Value Added Tax	100,855.50	38,062,273
Registration fee	1,646,909.00	4,919,460
Income tax	180,550.00	17,210,787
Machine Rent-Rent and Taxes	1,340,820.00	-
Carriage & Freight	592,107.00	695,725
	47,118,876.82	98,999,154.87
14.4 Office contingencies		
Utilities (electricity, gas and water)	32,085,570.00	30,308,859
Uniforms	24,087,320.00	14,630,237
Telephone	4,135,591.86	2,439,235
Advertising expenses	24,205,905.00	22,552,253
Legal expenses	4,523,027.00	3,916,379
Audit/ study fee	207,750.00	567,500
Servey	3,836,360.50	2024159
Insurance premium-Vehicle	3,600,000.00	-
Insurance premium other assets	4,400,000.00	8,000,000
Subsidy to group insurance	4,258,026.00	4,043,386
Bank charge	3,000,000.00	2,295,511
Cleaning and washing items	1,765,773.00	1,673,416
Conveyance expenditure	3,613,275.00	2,939,440
Conveyance charges for pilotage employees	4,309,190.00	4,087,693
Medical expenditure	4,958,814.00	4,317,340
Conservancy gear	36,422,416.00	38,612,448
Bandaling materials		3,998,700
Marking materials	5,983,725.00	6,455,803
Eviction charges	35,525,198.00	20,064,620
Bangladesh India Protocal Charge	7,461,000.00	55,858,549
Consultancy	15,850,409.00	32,915,300
Honorarium	5,118,600.00	3,916,598
Entertainment expences	583,074.00	582,878
Office contingencies other expenses	21,356,961.00	22,020,743
Examination fee	18,405,571.00	10,505,483
Research	11,302,000.00	24,557,000
Calamity & Risk	1,425,998.00	11,713,689
Eid fastible celebration	2,041,365.00	1,261,562
	284,462,919.36	336,258,781



Particulars	2020-2021 Taka	2019-2020 Taka
14.5 Fuel, oil and lubricants		
Fuel, oil and lubricants for vessels	183,545,987.41	177,964,776
Fuel, oil and lubricants for dredgers	614,549,196.61	545,112,899
Fuel, oil and lubricants for vehicles	21,116,307.00	19,124,001
Fuel, oil and lubricants Generator	99,577.00	-
Fuel, oil and lubricants for decca chains	596,767.00	383,271
Fuel, oil and lubricants for others	2,585,690.00	2,313,677
	822,493,525.02	744,898,624
14.6 Repairs and maintenance		
Repairs and maintenance Water vehicle dredger furniture	1,534,556.00	1,425,239
Repairs and maintenance of office equipment	2,536,414.00	2,416,727
Repairs and maintenance motor vehicle	7,356,209.00	7,045,592
Repairs and maintenance of dredger equipments	148,885,405.00	129,971,868
Repairs and maintenance of fleet equipments	-	57,780,963
Repairs and maintenance water vehicle vessels	58,747,736.00	-
Repairs and maintenance of hydrographic equipments	3,214,610.00	3,277,544
Repairs and maintenance Other buildings & structures pontoon	231,507,356.00	222,726,396
R.C.W	645,252,609.00	669,342,814
	1,099,034,895.00	1,093,987,143
14.7 Maintenance of dredging		
Maintenance of dredging	869,484,164.00	918,805,549
Mongla Gashiakali Dredging	625,815,252.00	602,393,704
Dredging Expense Protocol Navy Route	71,208,539.33	2,631,196
Study of dredger	28,070,313.00	27,555,417
	1,594,578,268.33	1,551,385,866
14.8 Other expenses		
Training expenses	3,987,174.00	2,318,520
Interest on foreign loan	45,000,000.00	45,000,000
Donation/Gift	2,183,660.00	4,914,248
Cost of newspapers and periodicals	308,107.00	252,044
	51,478,941.00	52,484,812
15 Other charges		
Debt services expenses (Note 15.1)	194,415,564.66	194,415,565
Depreciation	1,038,126,811.91	885,412,868
	1,232,542,376.57	1,079,828,433
15.1 Debt services expenses		
Interest on local loan	70,427,905.33	70,427,905
Interest on foreign loan	123,987,659.33	123,987,659
	194,415,564.66	194,415,565
16 Non operating income		
Rent from office building	16,259,416.95	19,316,823
Rent from inspection bungalow	228,819.00	180,334
Interest on bank deposit	370,497,047.88	138,263,404
Interest on loan from employees	4,213,660.42	5,704,134
Sale proceeds of tender, etc	4,204,444.00	4,904,773
Sale proceeds of hydro chart	3,101,824.92	2,066,374
Forfeiture of security deposit	118,000.00	658,400
Sale proceeds of OTR	14,781,033.57	1,901,155
Gain on Disposition of Property	-	330,200
Rent for residential accommodation	1,069,951.24	1,246,766
Other misc. income	60,795,254.66	102,455,171
Rent for use of vessels and transportation	908,544.20	1,700,748
Lease licence and land fee	10,893,639.00	9,688,232
	487,071,635.84	288,416,513



Particulars	2020-2021 Taka	2019-2020 Taka
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17 Revenue grant from GoB

Revenue grant

4,484,659,825	4,536,510,257
4,484,659,824.56	4,536,510,257

An amount of Tk 5,078,500,000.44 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.

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 2021.

20 Claim not acknowledged as debt

There was no claim against the authority not acknowledged as debt as of 30 June 2021.

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 2021.

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, 2021

Schedule- 1

Sl. No.	Particular	COST			DEPRECIATION				Written down value as on 30-06-2021
		Balance as on 01-07-2020	Addition during the year	Disposal	Total as on 30-06-2021	Rate of Dep.	Balance as on 01-07-2020	Addition Dep.	
1	2	3	4	5	(3+4)-5=6	7	8	4*7/12*6=9	(3-8)*7=10
	Other than 3rd project :								9+10=11
									8+9+10=12
									6-12=13
A)	Land	837,089,544.75	216,158,270.46	-	1,053,247,815.21		-	-	1,053,247,815.21
01	Land Development	368,296,908.00	9,920,855.00	-	378,217,763.00		-	-	378,217,763.00
02	Road	575,793,350.90	-	-	575,793,350.90	0.10	311,369,616.46	-	237,981,360.99
03	Main Office Building	141,170,151.00	-	-	141,170,151.00	0.03	47,514,671.45	-	91,314,092.56
04	Office Building	524,268,670.00	390,898,157.00	-	915,166,827.00	0.05	100,685,926.04	9,772,453.93	783,529,309.84
05	Terminal Building	846,433,712.00	-	-	846,433,712.00	0.05	311,792,476.81	-	507,909,173.43
06	Cargo & Passenger Sheds	241,116,548.00	15,630,432.00	-	256,746,980.00	0.05	95,745,363.47	390,760.80	153,342,296.50
07	Residential Building	49,716,907.00	-	-	49,716,907.00	0.05	26,320,755.33	-	22,226,344.08
08	Workshop Building	11,982,300.00	-	-	11,982,300.00	0.05	10,628,098.94	-	1,286,491.00
09	Godown	14,903,654.00	-	-	14,903,654.00	0.05	7,736,367.99	-	8,094,732.29
10	Other Building	435,995,046.00	-	-	435,995,046.00	0.05	27,889,353.33	-	387,700,408.04
11	Jetties (Wooden)	317,403,541.25	-	-	317,403,541.25	0.10	204,872,280.24	-	101,278,134.90
12	R.C.C. Jetties	1,202,649,546.00	-	-	1,202,649,546.00	0.03	232,686,694.26	-	940,863,966.19
13	Guay Walls	16,580,968.00	-	-	16,580,968.00	0.10	12,424,685.43	-	3,740,654.31
14	Steel Gangway / Jetties	230,101,355.00	308,078,196.00	-	538,179,551.00	0.05	76,276,372.80	7,701,954.90	446,599,974.19
15	R.C.C. Poles	6,553,473.00	-	-	6,553,473.00	0.10	6,203,944.27	-	314,575.86
16	W.S. Plant & Machinery	46,204,024.00	-	-	46,204,024.00	0.10	45,405,144.86	-	718,991.23
17	Mobile Crane	375,183,140.00	492,240,000.00	-	867,423,140.00	0.10	200,628,670.87	24,612,000.00	624,727,022.22
18	Telephone Installation	8,607,293.00	567,635.00	-	9,174,928.00	0.10	5,499,900.80	28,381.75	3,335,906.23
19	Telephone (PABX)	5,959,155.00	-	-	5,959,155.00	0.10	3,310,755.23	-	2,383,559.80
20	Communication Equipments	28,122,825.00	-	-	28,122,825.00	0.10	25,888,001.92	-	26,111,484.23
21	Deca Chain Equipments -DGPS	52,790,208.00	-	-	52,790,208.00	0.05	21,716,919.05	-	3,575,595.20
22	Survey Equipments	83,318,451.00	11,280,000.00	-	94,598,451.00	0.10	74,472,919.16	-	29,519,624.50
23	Navigational Aid Equipments	382,746,781.00	472,476,646.00	-	855,223,427.00	0.10	205,472,698.97	23,623,832.30	18,676,978.65
24	Machinery & Equipments	170,161,801.00	-	-	170,161,801.00	0.10	39,700,597.92	-	608,399,487.53
25	Office Furniture	102,781,495.00	47,827,684.00	-	150,609,179.00	0.10	43,280,794.91	2,391,384.20	117,415,082.77
26	Office Equipments	129,472,306.00	9,742,620.00	-	139,214,926.00	0.15	65,759,899.29	730,696.50	98,986,929.88
27	Transport Vehicles	337,260,528.00	1,521,321.00	-	338,781,849.00	0.10	158,265,740.08	76,066.05	162,540,564.07
28	Vessels & barges	1,520,836,541.00	1,024,422,330.00	-	2,545,258,871.00	0.05	737,658,909.56	25,610,558.25	1,742,830,521.62
29	Bouya	305,273,619.00	236,500,000.00	-	541,773,619.00	0.10	275,725,009.06	11,825,000.00	251,268,748.94
30	Dredgers	4,985,611,641.00	1,765,544,301.00	-	6,751,155,942.00	0.05	1,671,918,552.79	44,138,607.53	4,869,414,127.28
31	Beacon	192,169,342.00	-	-	192,169,342.00	0.10	175,076,991.32	-	15,383,115.61
32	Pontoons & Flats	2,875,892,686.00	50,000,000.00	-	2,925,892,686.00	0.08	1,703,461,942.60	1,875,000.00	1,793,269,248.36
33	Overhead Tanks	3,728,877.00	-	-	3,728,877.00	0.05	3,210,667.19	-	3,236,577.68
34	Sinkers (R.C.C)	2,320,939.00	-	-	2,320,939.00	0.05	1,523,968.27	-	1,563,816.81
35									757,122.19

Sl. No.	Particular	COST			Rate of Dep.	DEPRECIATION				Written down value as on 30-06-2021
		Balance as on 01-07-2020	Addition during the year	Disposal		Balance as on 01-07-2020	Addition Dep.	Charged during the year	Total depreciation as on during the year	Balance as on 30-06-2021
36	Bridle Chain	101,200.00	-	-	0.10	98,385.12	-	281.49	281.49	98,666.61
37	Voltage Stabiliser	725,000.00	-	-	0.10	636,856.88	-	8,814.31	8,814.31	645,671.19
38	S.L. Chain	7,069,317.00	-	-	0.10	6,861,918.18	-	20,739.88	20,739.88	6,882,658.06
39	Blindary Wall at Baghabari	26,314,258.00	-	-	0.10	14,080,577.54	-	1,223,368.05	1,223,368.05	15,303,945.59
40	Notakholah Ferry Ghat	17,495,188.00	-	-	0.10	16,099,659.03	-	139,552.90	139,552.90	16,239,211.93
41	Hydro Chats	1,805,000.00	-	-	0.10	1,661,021.26	-	14,397.87	14,397.87	1,675,419.13
42	Parking Yard	66,761,261.00	-	-	0.10	46,591,235.68	-	2,017,002.53	2,017,002.53	48,608,238.21
43	G.P.S. Station (Mapping)	95,319,152.00	-	-	0.10	82,417,593.64	-	1,290,155.84	1,290,155.84	83,707,749.48
44	Other Assets	178,452,600.99	4,331,937.00	-	0.10	67,277,011.24	216,596.85	11,117,558.98	11,334,155.83	78,611,167.06
45	Archade Buiding (SOB)	10,909,266.00	-	-	0.05	6,945,619.08	-	198,182.35	198,182.35	7,143,801.43
46	Generator & Sub Station	100,059,969.00	-	-	0.10	57,181,131.87	-	4,287,883.71	4,287,883.71	61,469,015.58
47	Computerisation	10,298,975.00	3,663,372.00	-	0.10	2,963,470.67	183,168.60	733,550.43	916,719.03	3,880,189.70
48	R M River salvage unit	7,991,401.00	-	-	0.10	5,468,196.95	-	252,320.41	252,320.41	5,720,517.35
49	Ferry Ghat, Harma	170,465,183.00	-	-	0.10	109,062,928.56	-	6,140,225.44	6,140,225.44	115,203,154.01
50	Electrical Installation, Harina	10,684,033.00	996,725.00	-	0.10	6,231,879.89	49,836.25	445,215.31	495,051.56	6,726,931.45
51	Computer, Laptop, Multimedia M	8,940,783.00	1,291,100.00	-	0.10	3,777,886.08	64,555.00	516,289.69	580,844.69	4,358,730.77
52	Navigational Aid Eq (Work P.	126,950,254.00	-	-	0.10	67,357,388.71	-	5,959,286.53	5,959,286.53	73,316,675.24
53	Hydro charts (Work Plan)	17,684,522.00	-	-	0.10	10,833,175.84	-	685,134.62	685,134.62	11,518,310.46
54	Hydro data analysis (W.P)	5,299,000.00	-	-	0.10	3,017,954.25	-	228,104.57	228,104.57	3,246,058.83
55	R&M of Pontoon (Work plan)	26,125,752.00	-	-	0.08	12,123,346.13	-	1,050,180.44	1,050,180.44	13,173,526.57
56	R&M of jetties (Work plan)	5,400,011.00	-	-	0.03	1,167,788.24	-	126,966.68	126,966.68	1,294,754.92
57	Vessels (Work plan)	29,885,582.00	-	-	0.05	10,058,876.30	-	991,335.28	991,335.28	11,050,211.59
58	Axebeator (Work plan)	56,700,000.00	-	-	0.05	19,084,061.55	-	1,880,796.92	1,880,796.92	20,964,858.47
59	Automation (Work plan)	24,200,000.00	-	-	0.10	13,782,693.52	-	1,041,730.65	1,041,730.65	14,824,424.17
60	R&M of Bouya (W.P)	2,731,254.00	-	-	0.10	1,555,538.71	-	117,571.53	117,571.53	1,673,110.24
61	Pilot house Barishal	50,443,908.00	-	-	0.05	6,809,674.84	-	2,181,711.66	2,181,711.66	8,991,386.50
62	DGPS station (Work plan)	102,652,239.00	30,496,026.00	-	0.05	17,088,852.45	762,400.65	4,278,169.33	5,040,569.98	22,129,422.42
63	Mulbim	70,802,226.00	-	-	0.10	40,324,189.31	-	3,047,803.67	3,047,803.67	43,371,992.98
64	Waiting / Rest Room	14,113,300.00	-	-	0.05	2,739,800.84	-	568,674.96	568,674.96	3,308,475.80
65	Driving Materials	4,581,000.00	-	-	0.10	2,609,029.71	-	197,197.03	197,197.03	2,806,226.74
66	Hydro data analysis	3,663,000.00	-	-	0.10	2,086,198.61	-	157,680.14	157,680.14	2,243,878.75
67	Bank Protection	766,722,444.00	-	-	0.10	359,514,500.67	-	40,720,794.33	40,720,794.33	400,235,295.00
68	R C C sheree	3,000,000.00	-	-	0.05	1,009,738.71	-	99,513.06	99,513.06	1,109,251.77
69	Termina Shed	2,910,989.00	-	-	0.10	1,657,903.69	-	125,308.53	125,308.53	1,783,212.22
70	Stel Spad	207,335,400.00	-	-	0.05	37,752,722.24	-	8,479,133.89	8,479,133.89	46,231,856.13
71	Walk Way	400,895,600.00	-	-	0.10	174,203,562.60	-	22,669,203.74	22,669,203.74	196,872,766.34
72	Steel Jetties	379,028,671.00	-	-	0.03	65,973,584.67	-	9,391,652.59	9,391,652.59	75,365,237.26
73	Commercial Shop	1,163,000.00	-	-	0.05	391,442.04	-	38,577.90	38,577.90	430,019.94
74	RCC Step	153,875,000.00	-	-	0.10	68,717,346.48	-	8,515,765.35	8,515,765.35	77,233,111.83
75	RCC Ramp	29,051,200.00	-	-	0.10	14,417,875.10	-	1,463,332.49	1,463,332.49	15,881,207.59
76	Open Yard	2,185,300.00	-	-	0.10	1,244,600.01	-	94,070.00	94,070.00	1,338,670.01
77	Key wall	69,266,000.00	-	-	0.10	39,449,258.23	-	2,981,674.18	2,981,674.18	42,430,932.41

Particular	COST			Rate of Dep.	DEPRECIATION				Balance as on 30-06-2021	Written down value as on 30-06-2021
	Balance as on 01-07-2020	Addition during the year	Disposal		Total as on 30-06-2021	Charged during the year	Addition Dep.	Total depreciation as on during the year		
78 Recreation centre	15,500,000.00		-	0.05	15,500,000.00	514,150.83	-	514,150.83	5,731,134.15	9,768,865.85
79 Salvage Vessels - Ex	3,379,149,911.00		-	0.05	3,379,149,911.00	121,094,302.72	-	121,094,302.72	1,078,358,159.36	2,300,791,751.64
80 Ferry Ghat (W.P)	68,995,206.00		-	0.10	68,995,206.00	3,483,553.72	-	3,483,553.72	37,645,022.51	31,550,183.49
81 Costal Area (W.P)	87,839,068.00		-	0.10	87,839,068.00	4,434,721.80	-	4,434,721.80	47,926,571.77	39,912,496.23
82 Bank Protection (W.P)	36,778,760.00		-	0.10	36,778,760.00	1,856,845.39	-	1,856,845.39	20,067,151.45	16,711,608.55
83 Spare parts-Dredger	307,274,770.00	77,809,915.00	-	0.20	385,084,685.00	38,237,715.83	7,780,991.50	46,018,707.33	162,104,898.17	222,979,786.83
84 Spare Parts - Vessels	54,801,739.40	13,697,199.00	-	0.20	68,498,938.40	5,626,905.80	1,369,719.90	6,996,625.70	33,663,836.08	34,835,102.32
85 High Power Solar Lantern	17,418,076.00		-	0.10	17,418,076.00	165,911.24	-	165,911.24	15,924,874.81	1,493,201.19
86 Mechanised Marking Boat	11,214,210.00		-	0.10	11,214,210.00	112,753.75	-	112,753.75	10,199,426.24	1,014,783.76
87 Tug Boat	96,950,222.00	473,000,000.00	-	0.05	569,950,222.00	1,737,764.45	11,825,000.00	13,562,764.45	75,757,697.40	494,192,524.60
88 Laboratory Equipment's (DPTC)	30,983,045.00		-	0.10	30,983,045.00	376,681.43	-	376,681.43	27,592,912.10	3,390,132.90
89 Demonstration Boat	19,989,651.00		-	0.05	19,989,651.00	358,300.59	-	358,300.59	13,181,939.79	6,807,711.21
90 Replacement of Electric Position	163,845,966.00		-	0.10	163,845,966.00	1,991,984.45	-	1,991,984.45	145,918,105.98	17,927,860.02
91 Hydrographic Equipments	10,230,648.00		-	0.10	10,230,648.00	128,769.49	-	128,769.49	9,071,722.56	1,158,925.44
Grand Total	24,999,526,838	5,658,094,721.46	-		30,657,621,559.75	862,533,846.96	175,592,964.95	1,038,126,811.91	10,852,625,557.15	19,804,996,002.60



BANGLADESH INLAND WATER TRANSPORT AUTHORITY
Schedule of Capital Work in Progress
as on 30 June 2021

Schedule 2
Amount in Taka

SL No	Particulars	Balance as on 01.07.2020	Addition during the year	Transferred to property, plant and equipment	Transferred to development dredging	Balance as on 30.06.2021
1	Procurement of 10 dredgers, crane boats, crew house boats with other accessories.	3,851,733,750	123,077,791	3,974,811,541		-
2	Procurement of 6 dredgers and accessories for ministry of water resources and ministry of shipping (BIWTA Port - I)	308,918				308,918
3	Capital dredging of 53 routes in land waterways	-	1,495,015,500	11,280,000	1,483,735,500	-
4	Establishment of Ashuganj inland container port	428,868		428,868		-
5	Procurement of 20 dredgers with Ancillary equipment and accessories	16,827,064,670	2,502,918,942	35,942,511		19,294,041,101
6	Modernization of 3 DGPS Beacon Station including Control Station & Monitoring Station	102,170,180	62,058,050			164,228,230
7	Establishment of ferryghat including allied facilities at Balashi & Bahadurabad	426,427,932	387,529,119	813,957,051		-
8	Establishment of Dhaka-laksmipur Navigational route on Meghna (lower) River		48,680,892		48,680,892	-
9	Procurement and Installation of Navigational Aids for Inland and Coastal Waterways		453,979,177	453,979,177		-
10	Construction of walkway and others allied work on Evicted to the North bank of Dakatia River Shekhaba Bridge to		123,309,260			123,309,260
11	Mordanization of river port including Allied facilities paturia and Daulaidia		12,240,762			12,240,762
12	Feasibility Study for mordanization 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, Farri 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 drainge 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	6,673,138,102	73,342,453			6,746,480,555
17	Construction & Instalation of dimaraction pillar, walkway, Bank protection, Jetty with allied work on Evicted foreshore land of the river Burizanga, turas, Balu & sitalakha (2nd Phase)	906,362,551	892,143,144			1,798,505,695
18	Establishment of River port with allied facilities at Nagabari	733,944,809	487,803,068			1,221,747,877
19	Procurement of 35 Dredgers with Ancillary Equipment and Accessories	319,480,916	756,152,113			1,075,633,029
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	43,046,837				43,046,837
21	Improvement and Restoration of Nabigability for old brahmputra, Dharala, Tulai & Punarbhara River	13,151,800	1,258,850,522		1,258,750,822	13,251,500
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	47,300,000				47,300,000
23	Feasibility study for nevigatoin Improvement and landing facilities at Chottagram hill-tracks rision	34,931,294				34,931,294
24	Construction & placement of Special type Terminal pontoons with allied facilities	597,917,407	678,291,010		-	1,276,208,417
25	Feasibility Study for River Management by enhancing the navigability, minimomizing, drainage, wetland ecosystem,, irrigatiopn and landing facilities by capital dredging in Barishal Division	14,566,683	21,731,200			36,297,883
26	Necessary Training and procurement by hydraulic engine with spare parts for salvage vessel of BIWTA	399,000	23,474,734			23,873,734
	Total	30,784,799,491	9,400,597,737	5,290,399,148	2,791,167,214	32,103,830,865.81



Schedule 3
Amount in Taka

Schedule 3
Amount in Taka

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Bangladesh Inland Water Transport Authority (BIWTA)
Schedule of FDR

B FDR with non government bank

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	0146122/013-206-0003747	9/7/2020	Union Bank Ltd.	prantopat Branch, Dhaka	8.00	9/7/2021		40,000,000	1	
2	3611476	13/6/19	AB Bank Ltd.	North South Road Branch, Dhaka	7.25	13/6/20	13/6/22	40,000,000	1	
3	3605380	13/6/19	AB Bank Ltd.	Ultra branch, Dhaka	7.25	13/6/20	13/6/22	10,000,000	1	
4	0578527/0124100504451	9/12/2020	NRB Bank Ltd.	Nababpur Road Branch	7.00	9/1/2021	9/7/2021	200,000,000	1	10.5
5	0584793/0124100527493	15/03/21	Global Bank Ltd.	Mohakhali Branch, Dhaka	5.25	15/04/21	15/07/21	100,000,000	1	10.5
6	0146389/013-201-0003775	18/03/21	Union Bank Ltd.	prantopat Branch, Dhaka	4.70	18/04/21	18/07/21	100,000,000	1	10.5
7	0160874/062-201-0000214	18/03/21	Union Bank Ltd.	Dhanmondi Branch, Dhaka	4.70	18/04/21	18/07/21	100,000,000	1	
8	0107053/029-206-0002362	14/09/2020	Union Bank Ltd.	Banani Branch, Dhaka	8.00	14/09/2021		15,000,000	12	
	Sub total							605,000,000		

C FDR with ICT Pangaon Sishork Project

Sl 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%
	Sub total					150,500,000		

Total (A+B+C)	1,255,500,000							
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Bangladesh Inland Water Transport Authority (BIWTA)

Schedule of Accounts Receivable as on 30 June 2021

Schedule 4

Sl No	Particulars	Balance as on 01.07.2020	Addition during the year	Realised /Adjustment during the year	Bad Debts	Amount in Taka
						Balance as on 30.06.2021
1	Port receivable	23,150,055	13,407,225	11,169,401.75	145,756.61	25,242,122
2	Conservancy receivable	7,838,066	41,035,867	41,247,929.00	200,470.28	7,425,534
3	Pilotages receivable	9,929,181		-	873,587.50	9,055,594
4	Salvage receivable	15,033,281	4,715,210	30,909.00	146,066.80	19,571,515
5	Hire charges receivable	9,272,328	7,803,329	-	61,953.26	17,013,704
6	Canal receivable	6,415,605		-	939,306.72	5,476,298
7	Miscellaneous receivable	16,247,679	19,744,703	20,131,463.03	22,778.04	15,838,141
	Sub total	87,886,196	86,706,334	72,579,703	2,389,919	99,622,908
	Navana Motor	480,000				480,000
	Sundry receivable (Nou Kallan Tahabi	8,062,870	2,548,617.50	5,305,747.00		5,305,740
	Total	96,429,066	89,254,952	77,885,450	2,389,919	105,408,648

**Bangladesh Inland Water Transport Authority (BIWTA)
Schedule of Government Grant- Development Project
As on 30 June 2021**

Schedule 5

Sl No	Government Order No	Date	Amount (Tk)
1	18.00.0000.039.02.005.20-16-1st instalment	18.08.2020	30,400,000
2	18.00.0000.039.02.006.2020/5 2nd instalment	08.11.2020	30,400,000
3	18.00.0000.000.039.02.006.2020/65 3rd instalment	02.03.2021	30,400,000
4	18.00.0000.000.014.034.20.87 4th instalment	11.05.2021	32,000,000
5	18.00.0000.000.14.041.20/12 1st & 2nd instalment	16.11.2020	22,150,000
6	18.00.0000.000.14.041.20.104 3rd & 4th instalment	06.03.2021	41,000,000
7	18.00.0000.000.02.015.20.27 1st instalment	1/8/1900	375,000,000
8	18.00.0000.039.02.004.2020.6 2nd instalment	11.09.2020	165,000,000
9	18.00.0000.039.02.004.2020.54 3rd instalment	26.01.2021	270,000,000
10	18.00.0000.039.02.009.20-79 4th instalment	18.04.2021	690,000,000
11	18.00.0000.039.02.016.2020-41 1st instalment	23.09.2020	95,900,000
12	18.00.0000.039.02.16.2020/26 2nd instalment	17.12.2020	96,100,000
13	18.00.0000.000.02.037.20.98 3rd & 4th instalment	30.05.2021	272,300,000
14	18.00.0000.000.02.021.20.7 1st instalment	18.08.2020	676,475,000
15	18.00.0000.000.02.021.20/15 2nd instalment	30.11.2020	323,525,000
16	18.00.0000.000.02.021.20-75 3rd instalment	04.04.2021	490,550,000
17	18.00.0000.000.02.021.20.113 4th instalment	17.06.2021	1,021,850,000
18	18.00.0000.039.02.014.2020.18 1st & 2nd instalment	12.01.2020	13,200,000
19	18.00.0000.039.02.014.2020.32 3rd & 4th instalment	29.12.2020	13,200,000
20	18.00.0000.000.14.035.20/4 1st & 2nd instalment	11.08.20	15,000,000
21	18.00.0000.000.14.035.20.102 3rd & 4th instalment	06.03.21	9,300,000
22	Export Import Bank of india	30.06.21	49,281,606
23	1800.0000.000.02.003.21.106 1st to 4th Instalment	06.10.21	5,400,000
24	Export Import Bank of koria, sidual koria	30.06.21	17,375,152
25	Current Account No- 3314 Commissioner of custom Chottogram	30.06.21	7,600,000
26	18.00.0000.039.02.018.2020.20 1st instalment	25.08.20	386,700,000
27	18.00.0000.039.02.008.2020.8 2nd instalment	11.10.20	185,775,000
28	18.00.0000.000.07.028.20.89 3rd & 4th instalment	05.11.21	427,525,000
29	18.00.0000.039.02.007.2020/13 1st & 2nd instalment	24.11.2020	675,000,000
30	18.00.0000.039.02.007.20-80 3rd & 4th instalment	18.04.2021	525,000,000
31	18.00.0000.039.02.007.20.118 excess	21.06.2021	60,600,000
32	18.00.0000.039.02.003.2020.7 1st to 4th instalment	11.10.20	256,800,000
33	18.00.0000.039.02.003.2020.64 excess	03.02.21	100,200,000
34	18.00.0000.000.02.012.20.100 excess	06.03.21	102,000,000
35	18.00.0000.000.02.016.20.26 1st instalment	08.06.20	125,000,000
36	18.00.0000.000.02.021.20/16 2nd instalment	12.01.20	60,000,000
37	18.00.0000.000.02.021.20/62 3rd instalment	25.02.21	92,500,000
38	18.00.0000.000.02.008.21.78 4th instalment	18.04.21	222,228,000
39	18.00.0000.000.02.008.21.120 4th instalment part	21.06.21	178,930,000
40	18.00.0000.000.02.021.20/19 1st & 2nd instalment	12.01.20	505,150,000
41	18.00.0000.039.009.2020/67 3rd instalment	03.08.21	250,000,000
42	18.00.0000.000.02.028.20.88 4th instalment	05.11.21	24,200,000
43	18.00.0000.000.02.045.20/25 1st & 2nd instalment	12.10.20	200,000,000
44	18.00.0000.000.02.045.20/68 3rd instalment	14.03.21	97,675,000
45	18.00.0000.000.02.045.20/99 4th instalment	06.03.21	196,100,000
46	18.00.0000.039.02.015.2020/21 1st & 2nd instalment	23.12.20	25,000,000
47	18.00.0000.000.02.035.20.90 3rd & 4th instalment	05.11.21	25,000,000
48	18.00.0000.000.02.001.21/45 1st & 2nd instalment	14.01.2021	56,550,000
49	18.00.0000.000.02.007.21.101 1st to 4th instalment	06.03.21	50,000,000
50	18.00.0000.000.02.007.21.121 excess	21.06.2021	73,400,000
Sub total			9,694,739,757.95



Less: refund

Sl No	Challan No	Date	Amount (Tk)
1	51417	08.10.21	122,209
2	30969	08.09.21	1,091,950
3	30679	08.05.21	4,984,500
4	31469	11.07.21	76,770,881
5	30978	08.09.21	9,481,059
6	30786	28.01.21	4,668,800
7	51448	08.10.21	239,153
8	30677	08.05.21	6,900,418
9	30976	08.09.21	107,856,856
10	30665	08.05.21	1,749,478
11	30672	08.05.21	5,020,823
12	55033	08.11.21	366,990
13	30662	08.05.21	23,197,887
14	30981	08.09.21	5,971,932
15	51460	08.10.21	1,319,108
16	30895	06.08.21	36,550,000
17	30669	08.05.21	7,759,238
18	51379	08.10.21	90,740
Sub total			294,142,021
Total			9,400,597,737



Bangladesh Inland Water Transport Authority (BIWTA)
Schedule of Government Grant-(Revenue)
As on 30 June 2021

			Schedule 6
SI No	Government Order No	Date	Amount (Tk)
1	18.00.0000.012.20.045.11(part-1) 93 1st installment	15.09.2020	1,270,000,000
2	18.00.0000.012.20.045.11(part-1) 144 2nd installment	11.11.20	1,270,875,000
3	18.00.0000.012.20.045.11(part-1) 39 3rd installment	17.02.2021	1,260,625,000
4	18.11.0000.483.14.020.20-1007 4th installment	27.04.2021	1,277,000,000
	Sub total		5,078,500,000
	Less:Refund		-
	Less:Transferred to Capital Grant		593,840,175.44
	Total		4,484,659,824.56

