

**PRIVATE & CONFIDENTIAL**

**DETAILED AUDITORS' REPORT  
ON  
FINANCIAL STATEMENTS**

**OF**

**BANGLADESH INLAND WATER TRANSPORT CORPORATION (BIWTC)**

**(An Inland Shipping Organization)  
24, Kazi Nazrul Islam Avenue, Dhaka-1217.**

**FOR THE YEAR ENDED 30 JUNE 2019**

**SUBMITTED JOINTLY BY**

**RAHMAN MUSTAFIZ HAQ & CO.**

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RAHMAN MUSTAFIZ HAQ & CO.  
Chartered Accountants

ATA KHAN & CO.  
Chartered Accountants

**AUDITORS' REPORT**  
To  
The Chairman of

**BANGLADESH INLAND WATER TRANSPORT CORPORATION (BIWTC)**

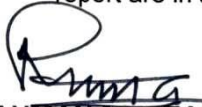
We have audited the accompanying Balance Sheet of **BANGLADESH INLAND WATER TRANSPORT CORPORATION (BIWTC)** as on 30th June 2019 and the related statement of Profit & Loss Account and Cash Flow Statement together with notes thereto for the year then ended. These Financial Statements are the responsibility of the Corporation Management. Our responsibility is to express an opinion on this Financial Statement based on our audit.

We conducted our Audit of the Financial Statement in accordance with Bangladesh Standards on Auditing. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements prepared in accordance with Bangladesh Accounting Standards, give a true and fair view of the State of Affairs of BIWTC as on 30th June 2019 and of the results of its operations and its cash flows for the year then ended and comply with the applicable laws and regulations.

We also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof.
- b) Proper books of account have been kept by the corporation for the year under report as required by P.O. 28 of 1972
- c) The Balance Sheet and Profit and Loss Account of the Corporation dealt with by the report are in agreement with the books of account.

  
RAHMAN MUSTAFIZ HAQ & CO.  
Chartered Accountants

Dated: Dhaka  
10 June 2021



  
ATA KHAN & CO.  
Chartered Accountants





**BANGLADESH INLAND WATER TRANSPORT CORPORATION (BIWTC)**  
(AN INLAND SHIPPING ORGANIZATION)

**STATEMENT OF FINANCIAL POSITION**  
AS AT 30 JUNE 2019

Particulars	Notes	2018-2019 (TAKA)	2017-2018 (TAKA)
<b>A. FIXED ASSETS (At cost less depreciation)</b>	02	8,506,958,986	8,493,804,829
<b>B. CAPITAL WORK -IN-PROGRESS</b>	03	1,036,273,138	826,724,895
<b>C. INVESTMENTS (BIWTC EMPLOYEE'S GRATUITY FUND)</b>	04	4,195,206,379	3,840,938,036
<b>D. SUBSIDY RECEIVABLE ACCOUNT</b>	05	2,673,683,769	2,376,855,088
<b>TOTAL</b>		<b>16,412,122,271.80</b>	<b>15,538,322,849</b>
<b>E. CURRENT ASSETS:</b>			
Stock and Stores	06	474,418,683	407,815,444
Sundry Debtors less provision	07	298,027,598	316,436,772
Advance Deposits and Prepayments	08	314,875,077	361,357,467
Investments	09	2,574,587,191	2,308,376,966
Cash and Bank Balance	10	503,631,829	397,256,401
<b>TOTAL CURRENT ASSETS</b>		<b>4,165,540,378</b>	<b>3,791,243,051</b>
<b>F. CURRENT LIABILITIES:</b>			
Accrued Interest on Local Loan	11	1,544,556,515	1,390,692,171
Accrued Interest on Foreign Loan	12	1,363,011,427	1,337,310,616
Liabilities for Expenses	13	176,549,734	176,602,092
Liabilities for Capital Expenses	14	720,133	720,133
Liabilities for Deposit and Advance	15	294,122,781	276,967,860
Liabilities for Other Finance	16	(28,087,125)	281,354
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,350,873,465</b>	<b>3,182,574,225</b>
<b>G. WORKING CAPITAL (E-F)</b>		<b>814,666,913</b>	<b>608,668,825</b>
<b>NET ASSETS : (A+B+C+D+G)</b>		<b>17,226,789,185</b>	<b>16,146,991,674</b>
<b>H. FINANCED BY SHARE CAPITAL:</b>			
Authorised Capital		450,000,000	450,000,000
Paid-up Capital	17	1,202,688,500	1,202,688,500
<b>I. RESERVE AND SURPLUS:</b>			
Reserves	18	1,804,620,499	1,794,935,127
Insurance Fund	19	448,355,345	421,109,510
Depreciation Fund	20	610,900,512	570,246,551
Disinvestment Fund	21	829,614,586	785,185,066
		<b>3,693,490,942</b>	<b>3,571,476,254</b>
<b>J. LONG TERM LIABILITIES:</b>			
Loan	22	3,732,741,185	3,522,744,185
Pakistan Account	23	1,009,816	1,009,816
<b>TOTAL LONG TERM LIABILITIES</b>		<b>3,733,751,001</b>	<b>3,523,754,001</b>
<b>K. LEASE MONEY</b>	24	<b>17,974,117</b>	<b>18,531,617</b>
<b>L. INCOME SUSPENSE-SUBSIDY</b>	05	<b>2,673,683,769</b>	<b>2,376,855,088</b>
<b>M. BIWTC Employee's Gratuity Payable</b>		<b>4,195,206,379</b>	<b>3,840,938,036</b>
<b>CAPITAL EMPLOYED (H+I+J+K+L+M)</b>		<b>15,516,794,708</b>	<b>14,534,243,495</b>
<b>ADD: ACCUMULATED PROFIT</b>	25	<b>1,709,994,477</b>	<b>1,612,748,179</b>
<b>NET LIABILITIES</b>		<b>17,226,789,185</b>	<b>16,146,991,674</b>

The annexed notes form an integral parts of these financial statements

  
RAHMAN MUSTAFIZ HAQ & CO.  
Chartered Accountants

Dated: Dhaka,  
10 June 2021



Signed in term of our separate report of even date annexed

Chairman  
(BIWTC)

  
ATA KHAN & CO.  
Chartered Accountants



**BANGLADESH INLAND WATER TRANSPORT CORPORATION (BIWTC)**  
(AN INLAND SHIPPING ORGANIZATION)

**STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME**  
FOR THE YEAR ENDED 30 JUNE 2019

Particulars	Notes	2018-2019 (TAKA)	2017-2018 (TAKA)
<b>A. EARNINGS:</b>			
Traffic Revenue	26	3,631,406,224	3,546,612,403
Charter Hire	27	21,458,722	24,196,540
Miscellaneous Income	28	141,906,477	86,866,880
Income on Investment	29	30,713,106	37,227,748
<b>TOTAL EARNINGS</b>		<b>3,825,484,528</b>	<b>3,694,903,571</b>
<b>B. EXPENSES:</b>			
Direct Fleet Expenses	30	2,312,075,371	2,100,244,682
Traffic Operation Expenses	31	29,366,424	39,958,330
Shore Establishment Expenses	32	684,552,729	720,570,551
Shore Contingencies Expenses	33	88,999,385	74,419,288
Bad Debts Provision		563,688	632,468
Interest on Loan		179,565,155	179,580,171
Depreciation		365,223,674	354,583,916
<b>SUB-TOTAL</b>		<b>3,660,346,425</b>	<b>3,469,989,406</b>
Less: Subsidy		(5,000,000)	(5,000,000)
<b>TOTAL EXPENDITURE</b>		<b>3,655,346,425</b>	<b>3,464,989,406</b>
<b>C. NET PROFIT/(LOSS) FOR THE YEAR (A-B)</b>		<b>170,138,103</b>	<b>229,914,165</b>
<b>D. DIVIDEND PAID TO GOVERNMENT</b>		15,000,000	12,000,000
<b>E. TAX ON INCOME</b>		56,038,144	-
<b>F. NET PROFIT AFTER DIVIDEND &amp; TAX (C-D-E)</b>		<b>99,099,959</b>	217,914,166
<b>G. PROFIT BROUGHT FORWARD FROM PREVIOUS YEAR</b>		1,612,748,179	1,648,963,397
<b>H. LESS: ADJUSTMENT IN RESPECT OF PREVIOUS YEAR</b>		1,853,661	254,129,384
<b>I. BALANCE TRANSFERRED TO BALANCE SHEET (F+G-H)</b>		<b>1,709,994,477</b>	<b>1,612,748,179</b>

The annexed notes form an integral parts of these financial statements

Chairman  
(BIWTC)

Signed in term of our separate report of even date annexed

RAHMAN MUSTAFIZ HAQ & CO.  
Chartered Accountants

Dated: Dhaka,  
10 June 2021



ATA KHAN & CO.  
Chartered Accountants

**BANGLADESH INLAND WATER TRANSPORT CORPORATION (BIWTC)**  
(AN INLAND SHIPPING ORGANISATION)  
**STATEMENT OF CASH FLOWS**  
FOR THE YEAR ENDED 30 JUNE 2019

PARTICULERS	NOTES	Amount in Taka 2018-2019	Amount in Taka 2017-2018
<b>A. Cash flows from operating activities :</b>			
Net Profit / (Loss) After Income Tax		99,099,959.03	217,914,165.60
<b>Adjustment for :</b>			
Depreciation expense		365,223,674.19	354,583,916.46
Prior year Adjustment		(1,853,660.74)	(254,129,384.18)
(Increase)/Decrease of stock and store		(66,603,239.40)	(16,072,258.43)
(Increase)/Decrease sundry debtor		18,409,174.60	(4,079,508.89)
(Increase)/Decrease of Advance, Deposits & Prepayments		46,482,390.47	(61,423,101.27)
Increase/(Decrease) of Liabilities for Deposit and Advance		17,154,920.72	63,002,498.88
Increase/(Decrease) of Liabilities for Expenses		(52,357.39)	(18,625,782.29)
<b>Net cash flows from operating activities</b>		<b>477,860,861.48</b>	<b>281,170,545.88</b>
<b>B. Cash flows from investing activities :</b>			
(Increase)/Decrease of Capital work in progress		(209,548,242.59)	(315,937,295.78)
(Increase)/Decrease of investment against gratuity fund		(354,268,343.05)	(468,134,388.11)
Adjustment of Fixed asset		49,526,840.13	5,429.92
Purchase of Fixed Assets		(428,778,747.80)	(328,373,461.61)
(Increase)/Decrease of investment		(266,210,224.62)	69,524,101.09
<b>Net cash used in investing activities</b>		<b>(1,209,278,717.93)</b>	<b>(1,042,915,614.49)</b>
<b>C. Cash flows from financing activities :</b>			
(Increase) or Decrease of Subsidy Receivable Account		(125,964,916.00)	(142,082,797.00)
Increase/(Decrease) of Accrued Interest on Local Loan		153,864,344.20	151,629,359.80
Increase/(Decrease) of accrued Interest on Foreign Loan		25,700,810.90	27,950,810.89
Increase/(Decrease) of Liabilities for Other Finance		(28,368,478.96)	(132,647,349.67)
Increase/(Decrease) of Reserves(considering Current year depreciation)		10,559,448.55	680,027.00
Increase/(Decrease) of Insurance Fund		27,245,835.71	19,014,010.10
Increase/(Decrease) of Depreciation Fund		40,653,960.58	81,331,455.37
Increase/(Decrease) of Disinvestment Fund		44,429,520.40	52,608,809.85
Increase/(Decrease) of loan		209,997,000.00	(65,210,048.90)
Increase/(Decrease) of LEASE MONEY		(557,500.00)	(557,000.00)
Increase/(Decrease) of INCOME SUSPENSE-SUBSIDY		125,964,916.00	142,082,797.00
Increase/(Decrease) of BIWTC Employee's Gratuity Payable		354,268,343.05	468,134,388.11
<b>Net cash used in financing activities</b>		<b>837,793,284.43</b>	<b>602,934,200.86</b>
Increase in cash & Cash equivalents for the year (A+B+C)		106,375,427.98	(158,810,867.75)
Add: Cash & Cash equivalents beginning of the year		397,256,401.18	556,067,268.93
<b>Cash &amp; Cash equivalents end of the year</b>		<b>503,631,829.15</b>	<b>397,256,401.18</b>

Dated: Dhaka,  
10 June 2021



\_\_\_\_\_  
**Chairman**  
**(BIWTC)**



**BANGLADESH INLAND WATER TRANSPORT CORPORATION (BIWTC)**  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2019

**01.00 GENERAL COMMENTS:**

**1.01 NATURE OF BUSINESS:**

The main activities of the Corporation are to provide Inland and Coastal Water Transport Service and also inter country trade between India and Bangladesh.

**1.02 SIGNIFICANT ACCOUNTING POLICIES:**

**I. BASIS OF ACCOUNTING:**

The accounts of the Corporation have been prepared on going concern basis under the historical cost convention based on the generally accepted accounting principle without giving effect of inflation.

**II. FIXED ASSETS:**

Fixed Assets have been taken into account at cost less accumulated depreciation. Cost of assets represents acquisition cost or cost at which assets were taken over from the Erstwhile East Pakistan Shipping Corporation, Pakistan River Steamers Ltd. and the cost of vessels of 8 others abandoned companies handed over to BIWTC. In case, where full information regarding to costs were not available, assets were taken at a value based on the circumstances. Assets acquired by the BIWTC itself are taken into account at their historical cost price. (Fixed Assets schedule is enclosed with this report.)

**III. DEPRECIATION:**

Depreciation on fixed assets has been charged in the accounts on a reducing balance method. All assets are depreciated according to the rate fixed by competent authority of the corporation. Rate of depreciation are given below:

Name of the Assets	Rate of Depreciation
Vessel and Floating Dock	0.04
Building (Office and Factory)	2.5% & 5%
Jetties and Slipway	0.10
Plant and Machinery	0.10
Furniture and Fixture	0.06
Office Equipment	0.10
Land Transport	0.10
Electrical Installation (Factory)	0.10

Depreciation on land has not been charged. Assets are being qualified for charging depreciation from the date of acquisition.

**IV. CAPITAL WORK-IN-PROGRESS:**

Capital Assets, which are yet to be completed have been kept under this category. Assets to this category are valued at cost to date. Incomplete capital work-in-progress is not capitalized until is taken over as fully operational.

**V. INVESTMENT:**

Investments are shown at their original cost.

**VI. SUBSIDY:**

Subsidy has been accounted for as per Govt. decision for coastal passenger service.



**VII. STOCK AND STORES:**

Stock and stores are valued at average cost price except stock in transit and work-in-progress. Stock in transit are valued at invoice price and value of work-in-progress have been arrived at

Material Component	- at issue price.
Labour Component	- at actual price.
Overhead Component	- at actual price.

**VIII. INSURANCE FUND:**

The corporation introduced self-insurance scheme from 1975-76 for providing fund against employees group insurance scheme and assets, which insured under self-insurance fund. In Group Insurance Scheme employee's contribution is Limited to 0.70% (Maximum Tk. 28.00) of basic salary which is deducted monthly at source. The difference of estimated annual premium and claim paid is contributed by the Corporation. The amount set asides as insurance fund is invested in FDR's and PSP's. The annual premium along with interest accrued is re-invested.

**IX. SALE OF ASSETS:**

Capital gain on sale of assets is directly transferred to capital reserve.

**X. RESERVE FOR DONATED VESSELS:**

This represents cost of vessels received on grant.

**XI. INTEREST ON LOAN:**

Provisions for interest are made against loans received from Govt. and Foreign source whether payment is made or not. Current and over due interest are shown under current liabilities in the financial statement.

**XII. RE-ARRANGEMENT OF FIGURE:**

We have re-arranged the previous and current year figures for the suitable presentation and where necessary.

**02.00 FIXED ASSETS AT COST LESS DEPRECIATION : TK.8,506,958,986.01**

The above balance is made up as under:

Particulars	2018 - 2019 (Taka)	2017 - 2018 (Taka)
Vessel	7,820,059,940.68	7,951,773,033.92
Jetties & Slipway	54,242,828.12	58,888,241.70
Building	355,233,681.58	264,916,346.63
Plant and Machinery	44,008,147.93	41,145,881.33
Furniture & Fixture	8,329,875.45	7,512,747.86
Office Equipment	19,655,647.49	15,592,548.30
Land	19,157,982.00	19,157,982.00
Land Transport	186,266,840.01	134,813,780.04
<b>F.G.F. Account</b>		
Factory Building	3,835.74	4,037.62
Plant and Machinery	42.86	47.62
Electrical Installation	160.76	178.62
Tools & Equipment	3.39	3.77
<b>Total</b>	<b>8,506,958,986.01</b>	<b>8,493,804,829.41</b>

Details have been shown in the enclosed Annexure-A.





03.00 CAPITAL WORK-IN-PROGRES: Tk.1,036,273,137.60

The above balance is made up as follows:

Particulars	2018 - 2019 (Taka)	2017 - 2018 (Taka)
Danish Assistance	480,941.68	480,941.68
Rehabilitation of Vessels	1,035,792,195.92	826,243,953.33
<b>Total</b>	<b>1,036,273,137.60</b>	<b>826,724,895.01</b>

04.00 INVESTMENT :Tk. 4,195,206,379.19

Particulars	2018 - 2019 (Taka)	2017 - 2018 (Taka)
Investment against employee gratuity fund	4,195,206,379.19	3,840,938,036.14
<b>Total</b>	<b>4,195,206,379.19</b>	<b>3,840,938,036.14</b>

05.00 SUBSIDY RECEIVABLE ACCOUNT: Tk 2,673,683,769.00

The above balance is made up as follows:

Year	Bill Amount	Recovered/ Received	Balance
1979-1980	29,439,466.00	-	29,439,466.00
1980-1981	36,039,395.00	-	36,039,395.00
1981-1982	35,080,800.00	-	35,080,800.00
1982-1983	39,922,197.00	1,321,630.00	38,600,567.00
1983-1984	23,737,618.00	1,178,370.00	22,559,248.00
1984-1985	26,049,618.00	5,000,000.00	21,049,618.00
1985-1986	29,758,460.00	5,000,000.00	24,758,460.00
1986-1987	35,670,620.00	10,000,000.00	25,670,620.00
1987-1988	36,423,491.00	10,000,000.00	26,423,491.00
1988-1989	47,957,134.00	10,000,000.00	37,957,134.00
1989-1990	40,599,020.00	5,000,000.00	35,599,020.00
1990-1991	61,049,808.00	5,000,000.00	56,049,808.00
1991-1992	67,620,879.00	5,000,000.00	62,620,879.00
1992-1993	72,971,137.00	5,000,000.00	67,971,137.00
1993-1994	76,042,442.00	5,000,000.00	71,042,442.00
1994-1995	45,491,432.00	5,000,000.00	40,491,432.00
1995-1996	36,537,633.00	5,000,000.00	31,537,633.00
1996-1997	36,674,146.00	5,000,000.00	31,674,146.00
1997-1998	40,450,554.00	5,000,000.00	35,450,554.00
1998-1999	46,808,075.00	5,000,000.00	41,808,075.00
1999-2000	42,208,371.00	5,000,000.00	37,208,371.00
2000-2001	41,366,768.00	5,000,000.00	36,366,768.00
2001-2002	48,461,293.00	5,000,000.00	43,461,293.00
2002-2003	80,703,197.00	5,000,000.00	75,703,197.00
2003-2004	80,179,445.00	5,000,000.00	75,179,445.00
2004-2005	78,477,467.00	5,000,000.00	73,477,467.00
2005-2006	73,782,598.00	5,000,000.00	68,782,598.00
2006-2007	90,982,534.00	5,000,000.00	85,982,534.00
2007-2008	115,048,890.00	5,000,000.00	110,048,890.00
2008-2009	109,924,451.00	5,000,000.00	104,924,451.00
2009-2010	108,586,802.00	5,000,000.00	103,586,802.00
2010-2011	111,792,425.00	5,000,000.00	106,792,425.00
2011-2012	123,653,784.00	5,000,000.00	118,653,784.00
2012-2013	94,494,886.00	5,000,000.00	89,494,886.00
2013-2014	106,372,152.00	5,000,000.00	101,372,152.00
2014-2015	94,830,506.00	5,000,000.00	89,830,506.00
2015-2016	139,402,380.00	5,000,000.00	134,402,380.00
2016-2017	147,082,797.00	5,000,000.00	142,082,797.00
2017-2018	141,478,912.00	5,000,000.00	136,478,912.00
2018-2019	173,030,186.00	5,000,000.00	168,030,186.00
<b>Total:</b>	<b>2,866,183,769.00</b>	<b>192,500,000.00</b>	<b>2,673,683,769.00</b>





06.00 Stock and Store Tk. 474,418,683.20

The above balance is made up as follows:

PARTICULARS	2018-2019 (Taka)	2017-2018 (Taka)
Stock & Store at Dockyard-1	205,876,568.27	192,732,552.70
Stock & Store at Dockyard-2	50,879,537.44	51,270,081.68
Stock & Store at Dockyard-3	8,287,665.98	8,287,665.98
Stock & Store at Dockyard-4	6,162,656.79	6,162,656.79
Sub-Total	<b>271,206,428.48</b>	<b>258,452,957.15</b>
Base Dock at Khulna	14,410,847.55	6,094,241.19
Base Dock at Narayanganj	700,853.43	800,291.43
Base Dock at Chittagong	9,524,252.45	8,410,202.91
Sub-Total	<b>24,635,953.43</b>	<b>15,304,735.53</b>
Base Dock at Mawa	42,204,617.96	26,826,137.90
Custody Stock of Stores	1,943,851.11	1,420,194.70
Liquid Fuel Stock	35,737,556.17	33,806,342.98
Material A/C (F.G.F.)	3,912,779.18	3,912,779.18
Finished products A/C (F.G.F.)	3,207.04	3,207.04
Stocks and Stores at Aricha	65,848,810.32	58,876,714.36
Sub-Total	<b>149,650,821.78</b>	<b>124,845,376.16</b>
Inter Store Transfer	19,308,506.40	7,787,432.85
Sub-Total	<b>19,308,506.40</b>	<b>7,787,432.85</b>
<b>Work-in-Progress (Materials)</b>		
A) Dockyard-1	2,557,459.00	52,802.00
B) Dockyard-2	-	-
C) F.G.F.	1,141,138.11	1,141,138.11
D) Base Dock Khulna	-	-
Sub-Total	<b>3,698,597.11</b>	<b>1,193,940.11</b>
<b>Work-in-Progress (Labour)</b>		
A) Dockyard-1	1,052,162.00	89,100.00
B) Dockyard-2	538,580.00	-
Sub-Total	<b>1,590,742.00</b>	<b>89,100.00</b>
<b>Work-in-Progress (Overhead)</b>		
A) Dockyard-1	3,609,621.00	141,902.00
B) Dockyard-2	718,013.00	-
Sub-Total	<b>4,327,634.00</b>	<b>141,902.00</b>
<b>TOTAL</b>	<b>474,418,683.20</b>	<b>407,815,443.80</b>



07.00 SUNDRY DEBTORS LESS PROVISION: Tk. 298,027,597.50

The above balance is made up as follows:

PARTICULARS	2018-2019 (Taka)	2017-2018 (Taka)
<b>A. LOAN ACCOUNT-CARE</b>	1259.46	<b>1,259.46</b>
<b>Total</b>	<b>1,259.46</b>	<b>1,259.46</b>
<b>B. DEBTORS</b>		
Govt. parties	80,174,319.29	80,753,627.29
Private parties	75,301,341.89	81,743,341.18
Sub-Total	<b>155,475,661.18</b>	<b>162,496,968.47</b>
Khulna Base Dock	17,138.88	17,138.88
Fibre Glass Factory	228,888.18	228,888.18
Private use of Car	3,168.94	3,222.94
Sub-Total	<b>249,196.00</b>	<b>249,250.00</b>
Everett (India) Private Ltd.	2,703.96	2,703.96
Cash Receivable from Sonali Bank	3,448,579.00	3,448,579.00
Sub-Total	<b>3,451,282.96</b>	<b>3,451,282.96</b>
<b>Total</b>	<b>159,176,140.14</b>	<b>166,197,501.43</b>
<b>C. SUNDRY CLAIMS</b>		
Claims Recovery Control Account	30,255,781.75	31,882,104.11
Claims in Process A/C Imported Materials	4,545,534.03	4,545,534.03
<b>Total</b>	<b>34,801,315.78</b>	<b>36,427,638.14</b>
<b>D. BILLS RECEIVABLES</b>		
Station Outstanding	54,742,734.10	54,742,734.10
Unbilled Warrants & Credit Notes	10,851,277.92	10,168,959.92
Accrued interest on FDR	124,758,532.13	134,638,653.08
<b>Total</b>	<b>190,352,544.15</b>	<b>199,550,347.10</b>
<b>E. UNALLOCATED ACCOUNTS</b>		
Stores	13,776,846.74	13,776,846.74
Others than Stores	489,424.33	489,424.33
<b>Total</b>	<b>14,266,271.07</b>	<b>14,266,271.07</b>
<b>F. LEASE MONEY ACCOUNT</b>		
Laharhat- vaduria service	-	-
<b>G. CASH DEFALCATION BY STAFF</b>	<b>557,705.42</b>	<b>557,705.42</b>
<b>GRAND TOTAL ( A to G)</b>	<b>399,155,236.02</b>	<b>417,000,722.62</b>
<b>Less: Provision for Bad &amp; Doubtful Debts</b>	<b>101,127,638.52</b>	<b>100,563,950.52</b>
	<b>298,027,597.50</b>	<b>316,436,772.10</b>





08.00 ADVANCE DEPOSIT & PREPAYMENT LESS PROVISION: Tk. 314,875,076.88

The above balance is made up as follows:

PARTICULARS	2018-2019 (Taka)	2017-2018 (Taka)
<b>A. ADVANCE AND PREPAYMENT:</b>		
Misc. Deposit	3,000.00	3,000.00
Advance to Staff (Area)	141,800.59	142,150.59
Advance to Staff (Floating)	138,087.66	134,509.66
Construction of Vessel at Private Yard	1,214,763.50	1,214,763.50
Advance against TA/DA	470,723.62	498,321.62
Agency Recoverable	123,079.00	123,111.00
Arrear Bonus -2009	(12,840,815.11)	(12,819,291.71)
Temporary Advance Adjustable	24,692,608.55	21,636,115.92
Advance to Oil Companies	130,906,490.81	161,390,424.71
Arrear House Rent Ceiling	-	(17,600.00)
Advance to Material Purchase (Foreign)	3,058,454.38	3,058,454.38
Advance to Material Purchase (Local)	1,788,571.99	1,113,515.99
Advance to Clearing and Forwarding Agent	6,654.39	6,654.39
Advance to S.P.O. (Local)	290,590.20	290,590.20
Advance to S.P.O. (Foreign)	-	-
Advance to Repairs of Vessel Outside Contractor	3,700,000.00	3,700,000.00
Advance for Purchase of Pilotage Coupon	2,531,193.50	554,155.50
Interest Free loan paid to employee	98,662.00	98,662.00
Revolving A/C House Building Loan	150,601,334.22	172,434,052.02
<b>Total Advance</b>	<b>306,925,199.30</b>	<b>353,561,589.77</b>
<b>B. DEPOSIT:</b>		
Survey Fee Deposits	17,514.25	17,514.25
Licence Fee and Port Dues Deposit	15,084.18	15,084.18
Miscellaneous deposits	6,905,139.75	6,751,139.75
Revolving Deposit	1,165,304.46	1,165,304.46
<b>Total Deposits</b>	<b>8,103,042.64</b>	<b>7,949,042.64</b>
<b>Total of Advance and Deposits (A+B)</b>	<b>315,028,241.94</b>	<b>361,510,632.41</b>
<b>Less Provision for Bad &amp; Doubtful Debts</b>	<b>153,165.06</b>	<b>153,165.06</b>
	<b>314,875,076.88</b>	<b>361,357,467.35</b>

09.00 INVESTMENT: TK. 2,574,587,191.07

The above balance is made up as follows:

PARTICULARS	2018-2019 (Taka)	2017-2018 (Taka)
Investment against Insurance Fund	409,316,327.56	383,324,925.85
Investment against Depreciation Fund	724,531,186.92	683,877,226.34
Debenture of Chamber of Commerce (Dhaka & N.Gonj)	15,000.00	28,948.00
FDR against Vessel disposal Fund	1,034,505,495.23	881,063,885.83
FDR against Revenue Fund	402,930,181.36	356,792,980.43
Investment on Share A/C ICB Islami Bank	3,289,000.00	3,289,000.00
<b>TOTAL</b>	<b>2,574,587,191.07</b>	<b>2,308,376,966.45</b>



10.00 CASH AND BANK BALANCE: Tk. 503,631,829.15

The above balance is made up as follows:

PARTICULARS	2018-2019 (Taka)	2017-2018 (Taka)
<b>A. CASH IN HAND:</b>		
Head office	1,115,587.54	782,865.15
Narayanganj Area	53,853.30	64,469.37
Khulna Area	7,460.12	52,822.93
Chittagong Area	2,734,291.45	625.88
Dockyard-1	559,148.86	978,275.61
Dockyard-2	397,159.41	533,317.55
Dockyard-3	142,260.53	177,464.53
Dockyard-4	134,432.73	78,828.73
Imprest Cash	33,500.00	33,500.00
Fibre Glass Factory	87,046.62	62,163.12
Aricha	1,758,988.88	1,311,713.26
Dhaka Ghat (Passenger Service)	441,939.53	343,700.26
Mawa	41,834.06	63,846.86
Bhola	58,394.52	3,465.58
Barisal	1,462,539.98	643,730.18
Chandpur	15,525.90	33,522.28
Catering Cash	-	-
<b>Sub-Total</b>	<b>9,043,963.43</b>	<b>5,164,311.29</b>
<b>B. CASH IN TRANSIT</b>		
<b>Sub-Total</b>	<b>25,077,524.00</b>	<b>24,180,076.00</b>
<b>C. CURRENT ACCOUNT:</b>		
Narayanganj Area	11,501,914.35	12,090,388.45
Khulna Area	988,596.22	1,162,185.22
Chittagong Area	8,782,359.38	3,326,261.75
Dockyard-1	9,495,585.90	5,531,784.07
Dockyard-2	1,389,953.66	3,421,166.85
Dockyard-3	-	-
Dockyard-4	9,647.28	11,372.28
Aricha	3,783,586.49	4,176,304.38
Barisal	6,602,419.92	3,304,886.46
Dhaka Ghat (Passenger Service)	10,877,149.06	3,120,199.08
Mawa	4,493,137.29	5,195,882.79
Bhola	4,321,315.40	508,086.00
Chandpur	5,044,431.52	2,315,347.91
<b>Sub-Total</b>	<b>67,290,096.47</b>	<b>44,163,865.24</b>
<b>D. COLLECTION ACCOUNT:</b>		
Narayanganj Area	302,189.23	271,629.23
Khulna Area	2,090,626.00	1,568,587.00
Chittagong Area	(1,125,609.00)	27,276,257.00
Barisal	273,459,663.30	156,646,023.30
Aricha	234,030,281.25	202,625,387.25
Dhaka Ghat (Passenger Service)	2,433,890.00	7,835,686.00
<b>Sub-Total</b>	<b>511,191,040.78</b>	<b>396,223,569.78</b>





PARTICULARS	2018-2019 (Taka)	2017-2018 (Taka)
<b>E. AREA COLLECTION ACCOUNT:</b>		
Sonali Bank, Dhaka	(414,251,686.33)	(259,864,080.33)
Pubali Bank Limited, Dhaka	(98,698,248.00)	(98,698,248.00)
Rupali Bank Limited, Dhaka	142,890,910.00	119,454,521.00
Sub-Total	<b>(370,059,024.33)</b>	<b>(239,107,807.33)</b>
<b>F. OTHER BANK ACCOUNTS:</b>		
Sonali Bank, Shilpa Bhaban, Dhaka	312,634.74	13,494,975.48
Sonali Bank (Dev. A/C) Dilkusha, Dhaka	34,472,405.01	48,202,985.79
Rupali Bank (Dev.) Ctg.	8,310.00	8,310.00
Rupali Bank (Dev. A/C) Ctg. STD	16,894.00	16,894.00
Sonali Bank, BIDD, Dhaka	26,614,065.48	11,119,447.25
Sonali Bank, Dilkusha, Dhaka.	124,168,166.29	29,773,137.41
Rupali Bank/Bangladesh Krishi Bank, Dhaka	30,433,183.16	31,728,714.22
Agrani Bank/Janata Bank-STD	13,079,960.78	18,535,585.10
Janata Bank/Pubali Bank	9,741,639.95	7,904,929.95
National Bank (Dev. A/C), Dilkusha, Dhaka	-	-
Sonali Bank, Hotel Sheraton, (Dev. A/C)	(124.91)	-
Cash deposit & Withdrawn	-	-
Sub-Total	<b>238,847,134.50</b>	<b>160,784,979.20</b>
<b>G. NON RESIDENT A/C # 101 AT KOLKATA</b>	<b>260,448.00</b>	<b>260,448.00</b>
<b>H. INTER AREA REMITTANCE</b>	<b>21,980,646.30</b>	<b>5,586,959.00</b>
<b>GRAND TOTAL ( A to H)</b>	<b>503,631,829.15</b>	<b>397,256,401.18</b>



**11.00 ACCRUED INTEREST ON LOCAL LOAN: Tk.1,544,556,514.99**

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Balance at the beginning of the year	1,390,692,170.79	1,239,062,810.99
Add: Interest accrued during the Year	153,864,344.20	151,629,359.80
<b>TOTAL</b>	<b>1,544,556,514.99</b>	<b>1,390,692,170.79</b>

**12.00 ACCRUED INTEREST ON FOREIGN LOAN: Tk.1,363,011,426.95**

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Balance at the beginning of the year	1,337,310,616.05	1,309,359,805.16
Add: Interest accrued during the Year	25,700,810.90	27,950,810.89
<b>TOTAL</b>	<b>1,363,011,426.95</b>	<b>1,337,310,616.05</b>

**13.00 LIABILITIES FOR EXPENSES: Tk.176,549,734.14**

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Sundry Creditors Control A/C	5,472,520.91	5,472,520.91
Outstanding Liabilities A/C. Stores	121,973,797.35	123,939,673.84
Outstanding Liabilities other than store	46,876,312.10	45,248,422.87
Outstanding Liabilities A/C Foreign Purchase	1,044,807.17	1,044,807.17
Provision against Employees Income Tax	158,544.12	132,337.66
Officers' Pay and Allowances Adjustable A/C	272,080.39	36,446.50
Staff pay and Allowances Adjustable A/C	33,782.52	9,993.00
Outstanding Liabilities A/C others	49,149.09	49,149.09
Current Account with CIWTC	668,740.49	668,740.49
<b>TOTAL</b>	<b>176,549,734.14</b>	<b>176,602,091.53</b>

**14.00 LIABILITIES FOR CAPITAL EXPENSES: Tk.720,133.08**

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Outstanding Liabilities Account Fleet	669,869.46	669,869.46
Outstanding Liabilities Account Sea Truck	50,263.62	50,263.62
<b>TOTAL</b>	<b>720,133.08</b>	<b>720,133.08</b>





16.00 LIABILITIES FOR DEPOSIT AND ADVANCE: Tk.294,122,781.05

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Security Deposit A/C Staff	50,612.81	50,612.81
Security Deposit A/C Contractors	10,318,235.21	20,307,758.61
Security Deposit A/C Commission Agent	1,544,165.00	1,620,000.00
Amount Received Against Sale of Asset	4,360.00	13,504,360.00
Earnest Money Received	162,120,220.39	142,343,532.27
Advance Against Freight	341,138.07	341,138.07
E.M. Received Against Sale of vessel and charter	114,878,232.57	93,376,225.57
Advance Received from Catering Contractors	4,761,692.00	4,850,108.00
Advance Received against F.G.F. Sales	104,125.00	574,125.00
<b>TOTAL</b>	<b>294,122,781.05</b>	<b>276,967,860.33</b>

16.00 LIABILITIES FOR OTHER FINANCE: Tk.-28,087,125.32

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Welfare Fund	4,457,484.14	3,012,379.57
VAT Payable	2,707,047.92	8,104,640.76
Income Tax Deducted from Parties	4,744,741.58	11,865,771.02
Barisal Steamer Officers Co-operative Bank	4,548,718.13	5,334,912.11
Barisal Dockers' Samobay Bank	50,099.50	50,099.50
BDRS. H.O. Employees Co-operative Society	1,348,203.83	662,605.50
P.F. Control A/C Officer	(76,634,561.77)	(59,160,559.94)
P.F. Control A/C Staff	(56,307,214.90)	(62,545,521.63)
P.F. Control A/C F/Staff	(32,898,197.77)	(21,238,465.93)
House Rent & Conveyance deduction from employee	716,638.22	716,638.22
Accured Interest of H.B. Loan & Transport Loan	119,179,915.80	113,478,854.46
<b>TOTAL</b>	<b>(28,087,125.32)</b>	<b>281,353.64</b>

17.00 PAID UP CAPITAL: Tk.1,202,688,500.00

The paid up capital of the Corporation subscribed by the Govt. from time to time in Cash and other than in cash as follows:

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Contribution from Govt. to BIWTC	1,192,696,000.00	1,192,696,000.00
Contribution from Govt. to Erstwhile EPSC	9,992,500.00	9,992,500.00
<b>TOTAL</b>	<b>1,202,688,500.00</b>	<b>1,202,688,500.00</b>

Paidup Capital exceeded the authorised Capital by Tk. 752,688,500.00 which is not correct in the eye of law. The management should look into the matter and necessary steps should be taken to correct this irregularities.



18.00 RESERVES AND SURPLUS: Tk.1,804,620,498.75

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Capital Reserve	116,447,781.14	107,771,892.71
Reserve for Donated Vessels	1,417,777,184.10	1,416,767,700.86
General Reserve	338,951.20	338,951.20
Reserve for Donated Spares	179,913,157.91	179,913,157.91
SIDDOR Grant from Government	90,143,424.40	90,143,424.40
<b>TOTAL</b>	<b>1,804,620,498.75</b>	<b>1,794,935,127.08</b>

19.00 INSURANCE FUND: Tk.448,355,345.21

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
<b>Group Insurance Fund:</b>		
Officers	12,617,537.71	11,790,237.75
Shore Based Staff	16,557,132.91	15,521,163.69
Fleet Personnel	23,764,205.64	22,234,829.16
Sub Total	<b>52,938,876.26</b>	<b>49,546,230.60</b>
<b>Self Insurance Fund (Vessel and Vehicles)</b>	<b>395,416,468.95</b>	<b>371,563,278.90</b>
<b>TOTAL</b>	<b>448,355,345.21</b>	<b>421,109,509.50</b>

20.00 DEPRECIATION FUND: Tk.610,900,512.02

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Balance at the beginning of the year	570,246,551.44	488,915,096.07
Add: Interest Received during the year	64,961,867.90	60,491,201.44
Add: Provision during the year		20,840,253.93
	635,208,419.34	570,246,551.44
Less: Adjustment during the year	24,307,907.32	
<b>TOTAL</b>	<b>610,900,512.02</b>	<b>570,246,551.44</b>

21.00 DETAILS OF DISINVESTMENTS FUND: Tk.829,614,585.91

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Balance at the beginning of the year	785,185,065.51	732,576,255.66
Add: Interest Received Disposal Fund	92,611,273.73	38,488,989.10
	877,796,339.24	771,065,244.76
Less: Adjustment during the year	48,181,753.33	27,948,179.78
	829,614,585.91	743,117,064.98
Add: Provision during the year	-	42,068,000.53
<b>TOTAL</b>	<b>829,614,585.91</b>	<b>785,185,065.51</b>



LOAN: Tk.3,732,741,185.31

A. GOVERNMENT LOAN

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Construction Passenger Vessel for Coastal belt Area	59,386,429.14	59,386,429.14
Construction 4 no 108 Teu self propelled container.	1,493,445,427.09	1,493,445,427.09
Acquisition of 2 Ro-Ro Ferries, B.S.Jahangir & B.S.Barkat	-	-
Renovation of Passenger Vessels, Masud, Lepcha & Ostrich	39,889.18	2,219,760.18
Misc. Equip. & infrastruc. facil. under IDA 2232, Phase-1	5,743,782.98	8,395,593.98
Misc. Equip. & infrastruc. facil. under IDA 2232, Phase-2	-	-
Construction/Delivery of Ferry, Passenger & Sea-Truck under China ISP Credit	-	-
IDA CREDIT 2232 REHABILITATION SELECTED VESSEL	2,000,000.00	2,750,000.00
Procurement of Ro-Ro Ferry & Pontoon under Danish Loan	-	-
Rehabilitation of 2 no Passenger Vessels Matin & M.I	57,396,890.62	69,480,551.62
Procurement of Ro-Ro Ferry & Pontoon	274,663,702.06	302,746,900.06
Rehabilitation of 2 Ro Ro Ferry for Mawa Sector	151,109,601.53	175,361,060.53
Construction ro ro Pontoon	533,386,663.47	533,386,663.47
Procurement of passenger Vessel for Ctg-Swandip-Hatiya	154,084,999.90	133,534,999.90
Procurement of passenger Vessel for Dhaka-Khulna-Swandip	573,136,951.20	313,689,951.20
<b>Sub-Total</b>	<b>3,304,394,337.17</b>	<b>3,094,397,337.17</b>

B. FOREIGN LOAN

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Acquisition of 2 Bay Crossing Tug BT-1079 & 1080 under IDA credit 345 BD.	57,126.84	57,126.84
IDA credit 424 BD. for spares & Equipment	1,015,401.98	1,015,401.98
KFW Bank loan for 30 Vessels=Passenger-8, MLB-10 & Ferry-12	2,410,004.75	2,410,004.75
IDA credit 735 BD. for Spares & consultancy service	4,055,423.10	4,055,423.10
Belgium Loan for Dieselisation of Passenger Vessel-Masud, Lepcha & Ostrich	5,298,093.78	5,298,093.78
Denish Loan for Acquisition of 2 S.P. Barge- Ramu and Sangu	11,654,087.78	11,654,087.78
IDA Credit 872 BD for Modernisation of Repair Yard	2,031,228.84	2,031,228.84
Denish Loan for Acquisition of 2 Ro-Ro Ferry-S.Ali & S.Mokdum	28,845,211.62	28,845,211.62
Rehab. of selected vessels under IDA credit 2232	258,725,254.12	258,725,254.12
Misc. Equip. & infrastruc. facil. under IDA 2232, Phase-1	100,540,122.30	100,540,122.30
Misc. Equip. & infrastruc. facil. under IDA 2232, Phase-2	13,714,893.03	13,714,893.03
Construction/Delivery of Ferry, Passenger & Sea-Truck under China ISP Credit	-	-
<b>Sub-Total</b>	<b>428,346,848.14</b>	<b>428,346,848.14</b>
<b>TOTAL (A+B)</b>	<b>3,732,741,185.31</b>	<b>3,522,744,185.31</b>





22.00 PAKISTAN ACCOUNT: Tk. 1,009,815.59

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Suspense A/C Old Liabilities of Units	1,109,815.59	1,109,815.59
Sunrise Trading Co.	(100,000.00)	(100,000.00)
<b>TOTAL</b>	<b>1,009,815.59</b>	<b>1,009,815.59</b>

24.00 LEASE MONEY: Tk.17,974,116.80

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Royalty Received from Badamtali Shopping Compl	18,531,616.80	19,089,116.80
Add: Addition during the year	-	-
<b>Sub-Total</b>	<b>18,531,616.80</b>	<b>19,089,116.80</b>
Less: Amortization within 40 years	557,500.00	557,500.00
<b>TOTAL</b>	<b>17,974,116.80</b>	<b>18,531,616.80</b>

25.00 ACCUMULATED PROFIT: Tk.1,709,994,476.94

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Balance brought forward from last year	1,612,748,178.65	1,648,963,397.23
Add: Net Profit during the year	99,099,959.03	217,914,165.60
	<b>1,711,848,137.68</b>	<b>1,866,877,562.83</b>
Less: Adjustment in respect of previous year	1,853,660.74	254,129,384.18
<b>TOTAL</b>	<b>1,709,994,476.94</b>	<b>1,612,748,178.65</b>

26.00 TRAFFIC EARNINGS Tk.3,631,406,223.75

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Earnings Account Passenger Fare	295,896,957.00	302,261,246.00
Earnings Account Cargo Freight	3,333,127,024.25	3,243,534,440.30
Earnings Account Loose Passenger of Ferry Service	2,271,000.00	880,520.00
Refund of Fare	(58,957.50)	(63,802.50)
Earnings Account Ferry Fare	168,666.00	-
Demurrage Charges	1,534.00	-
<b>TOTAL</b>	<b>3,631,406,223.75</b>	<b>3,546,612,403.80</b>

27.00 CHARTER EARNINGS: Tk.21,458,721.95

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Passenger Vessel	1,357,202.00	1,100,797.00
Sea Trucks	18,777,054.95	19,398,879.00
Tankers	(602,895.00)	1,577,004.00
Coasters	303,105.00	330,660.00
Bay-Cross, Tugs, Flate & Barge	1,624,255.00	1,789,200.00
<b>TOTAL</b>	<b>21,458,721.95</b>	<b>24,196,540.00</b>



28.00 MISCELLANEOUS INCOME: Tk.141,906,476.64

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Sundry Receipts	53,960,092.01	13,921,000.21
Sales of Scrap & Obsolete Store	19,112,041.03	2,787,409.79
Income Account Badamtoli Ghat Shopping Complex	10,538,809.00	2,435,188.00
Sales of Tender Forms & Enlistment Fees of Suppliers	986,300.00	2,734,500.00
Forfeiture of Earnest Money & Security	283,697.00	46,300.00
Rent Receivable	6,440,865.12	4,478,409.50
Wessing Royalty	44,701,604.48	57,645,507.00
Premium Collection from Vendors	22,700.00	8,200.00
Royalty from Catering Contractors	1,843,038.00	2,728,245.00
All Earnings A/c. BIWTC Rest House	6,680.00	9,330.00
Earnings from Barisal Shopping Complex	1,109,997.00	72,790.00
Sales of In-Claimed, Excess Cargo & Sweeping	2,430,653.00	-
Wessing Profit & Loss	470,000.00	-
Subsidy on Passenger Service		
<b>TOTAL</b>	<b>141,906,476.64</b>	<b>86,866,879.50</b>

29.00 INCOME ON INVESTMENT: Tk.30,713,106.12

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Interest on Fixed Deposits	30,713,106.12	37,227,748.16
<b>TOTAL</b>	<b>30,713,106.12</b>	<b>37,227,748.16</b>

30.00 DETAILS OF DIRECT FLEET EXPENSES: Tk.2,312,075,370.91

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Pay of Floating Staff	369,780,257.12	366,607,900.18
Allowance of Floating Staff	291,076,945.93	269,794,440.79
TA/DA and Conveyance of Floating Staff	138,221.00	167,766.50
Fuel Consumption	1,247,553,907.83	1,153,861,816.54
Survey and Docking	106,400,454.91	44,620,971.00
Running Repairs	267,720,591.20	246,185,542.40
Running Stores	573,204.00	193,028.00
Vessel Contingencies	18,692,246.81	17,661,211.90
Insurance of Vessel	10,139,542.11	1,152,005.00
<b>Total</b>	<b>2,312,075,370.91</b>	<b>2,100,244,682.31</b>

31.00 DETAILS OF TRAFFIC OPERATION EXPENSES : Tk.29,366,423.79

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Port, River dues and Toll on Vessel	161,269.00	3,431,624.00
BIWTA Charges	8,739,891.94	16,615,546.50
Registration, Survey and Licence Fees	1,906,471.00	1,465,992.07
Handling, Shipping and Agents Commission	2,247,250.35	2,014,786.00
Godwon & Passenger Shed Rent & Repairs	639,258.00	1,787,175.00
VHF Sets, Teleprinter and Transistors	1,925,348.50	2,477,985.00
Ferry Serial Expenses	13,746,935.00	12,165,221.00
<b>Total</b>	<b>29,366,423.79</b>	<b>39,958,329.57</b>



22.88 DETAILS OF SHORE ESTABLISHMENT EXPENSES: Tk.684,552,728.76

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Pay of Officer	93,877,902.86	92,537,523.13
Allowance of Officer	58,769,507.93	60,940,289.85
Pay of Staff	152,828,845.17	149,754,881.55
Allowance of Staff	120,983,261.17	119,288,321.32
P.F. Contribution	35,671,248.38	35,545,517.63
Income Tax A/C Officers & Staff	-	-
TA/DA & Conveyance of Officers & Staff	14,296,272.25	14,888,421.50
Pension and Gratuity	208,071,828.00	247,296,264.74
Claims and Compensation	11,114.00	-
Liveries and Uniform	42,749.00	319,331.00
<b>Total</b>	<b>684,552,728.76</b>	<b>720,570,550.72</b>

22.89 DETAILS OF SHORE CONTINGENCIES: Tk.88,999,384.69

Particulars	2018-2019 (Taka)	2017-2018 (Taka)
Printing & Stationery	5,769,113.50	4,849,199.00
Postage, Telegram & Telephone	986,725.15	1,463,633.41
Rent, Rates & Taxes	3,193,164.94	2,803,541.38
Light and Power	7,200,392.75	6,477,960.26
Publicity, Advertisement & Subscription	12,508,409.75	9,113,583.78
Repairs & Maintenance of Building & Quarters	8,191,130.89	8,700,326.15
Repairs & Maintenance of Vehicles	14,232,707.90	14,276,155.90
Entertainment	1,806,554.97	2,778,926.94
Other contingencies	13,761,225.10	8,623,188.09
Insurance (General)	13,172,787.00	10,160,254.00
Legal expenses	1,476,050.00	1,383,025.00
Welfare	4,701,878.74	2,151,092.90
Audit fees	60,000.00	-
Business Development expenses	1,939,244.00	1,638,401.00
<b>Total</b>	<b>88,999,384.69</b>	<b>74,419,287.81</b>





Bangladesh Inland Water Transport Corporation  
Schedule of Fixed Assets As on 30.06.2019

Annexure - A

Particulars	COST				Rate of Dep.	DEPRECIATION				Written down value as on 30-06-2019
	Balance as on 01-07-2018	Addition during the year	Adjustment/Retirement	Balance as on 30-06-2019		Balance as on 01-07-2018	Charged for the year	Adjustment/Retirement	Balance as on 30-06-2019	
1	2	3	4	5=(2+3-4)	6	7	8	9	10=(7+8-9)	11=(5-10)
Vessel	10,841,230,959.40	241,976,827.53	118,259,146.00	10,964,948,640.93	4.00%	2,889,457,925.48	324,163,080.64	68,732,305.87	3,144,888,700.25	7,820,059,940.68
Jetties & slipway	177,687,864.03	1,360,446.24	-	179,048,310.27	10%	118,799,622.33	6,005,859.82	-	124,805,482.15	54,242,828.12
Building	326,421,798.63	98,727,016.29	-	425,148,814.92	2.5% & 5%	61,505,452.00	8,409,681.34	-	69,915,133.34	355,233,681.58
Plant & Machinery	90,811,597.54	7,508,833.74	-	98,320,431.28	10%	49,665,716.21	4,646,567.14	-	54,312,263.35	44,008,147.93
Furniture & Fixture	12,982,011.00	1,310,218.00	-	14,292,229.00	6%	5,469,263.14	493,090.41	-	5,962,353.55	8,329,875.45
Office equipment	36,375,360.50	6,020,256.00	-	42,395,616.50	10%	20,782,812.20	1,957,156.81	-	22,739,969.01	19,655,647.49
Land	19,157,982.00	-	-	19,157,982.00	0%	-	-	-	-	19,157,982.00
Land Transport	231,200,318.66	71,875,150.00	-	303,075,468.66	10%	96,386,538.62	20,422,090.03	-	116,808,628.65	186,266,840.01
<b>SUB-TOTAL</b>	<b>11,735,867,891.76</b>	<b>428,778,747.80</b>	<b>118,259,146.00</b>	<b>12,046,387,493.56</b>		<b>3,242,067,329.98</b>	<b>366,097,526.19</b>	<b>68,732,305.87</b>	<b>3,539,432,550.30</b>	<b>8,506,954,943.26</b>
<b>FGF A/C</b>										
Factory Building	58,733.46	-	-	58,733.46	5%	54,695.84	201.88	-	54,897.72	3,835.74
Plant & Machinery	15,618.84	-	-	15,618.84	10%	15,571.22	4.76	-	15,575.98	42.86
Electrical installation	35,828.50	-	-	35,828.50	10%	35,649.88	17.86	-	35,667.74	160.76
Tools and equipment	570.00	-	-	570.00	10%	566.23	0.38	-	566.61	3.39
<b>SUB-TOTAL</b>	<b>110,750.80</b>	<b>-</b>	<b>-</b>	<b>110,750.80</b>		<b>106,483.17</b>	<b>224.88</b>	<b>-</b>	<b>106,708.05</b>	<b>4,042.75</b>
<b>GRAND TOTAL</b>	<b>11,735,978,642.56</b>	<b>428,778,747.80</b>	<b>118,259,146.00</b>	<b>12,046,498,244.36</b>		<b>3,242,173,813.15</b>	<b>366,097,751.07</b>	<b>68,732,305.87</b>	<b>3,539,539,258.35</b>	<b>8,506,958,986.01</b>

DEPRECIATION CHARGES

Profit & Loss A/C	365,223,674.19
Reserve for Donated Vessel a/c	874,076.88
<b>TOTAL</b>	<b>366,097,751.07</b>

Depreciation of Donated Vessel

Kajal	874,076.88
<b>TOTAL</b>	<b>874,076.88</b>

