

Bangladesh Inland Water Transport Corporation
(An Inland Shipping Organisation)
24 Kazi Nazrul Islam Avenue, Dhaka-1000.

Statement of Assets as on 30-06-2023

Page : 1

SL. PARTICULARS	N.A/C	6/30/2022	6/30/2023
1 <u>FIXED ASSETS</u>			
Factory, Building Of F.G.F.	3581	58,733.46	58,733.46
Plant & Machinery of F.G.F.	3582	15,618.84	15,618.84
Elec, Installation of F.G.F.	3583	35,828.50	35,828.50
Tools & Equipments of F.G.F.	3584	570.00	570.00
Fleet	6101	12,410,845,138.61	12,420,513,228.41
Building, Godown, Jetties & Slipways	6102	814,923,124.02	899,103,466.34
Plant & Machineries	6103	150,308,350.87	152,759,360.92
Furniture, Fixture & Office Equipment	6104	104,969,416.20	110,000,990.78
Land	6105	19,157,982.00	19,157,982.00
Motor Vehicles	6106	308,281,460.66	304,731,456.66
Sub-Total =		13,808,596,223.16	13,906,377,235.91
2 <u>Less: Accumulated Depreciation</u>			
Depreciation A/C F.G.F.	3594	107,311.24	107,490.76
Depreciation A/C BIWTC	5725	4,590,576,573.41	4,963,647,289.90
Sub-Total =		4,590,683,884.65	4,963,754,780.66
3 Fixed Assets-at cost less Dep.(1-2)		9,217,912,338.51	8,942,622,455.25
4 <u>CAPITAL WORK IN PROGRESS</u>			
Denish Assistance	6113	480,941.68	480,941.68
Rehabilitation of Vessels	6116	1,395,640,804.22	1,412,404,650.22
Sub-Total =		1,396,121,745.90	1,412,885,591.90
5 <u>INVESTMENT :</u>			
Debenture Dhaka/N.gonj Chamber	6125	18,850.00	18,850.00
Share A/C ICB Islami Bank	6128	3,289,000.00	3,289,000.00
F.D.R. A/C Depreciation fund	6129	836,488,468.98	877,422,227.39
F.D.R. A/C Insurance fund	6401	499,560,794.17	526,887,318.95
F.D.R. A/C Security Money	6402	-	13,151,000.00
F.D.R. A/C Revenue Fund	6403	537,435,468.48	563,710,484.90
F.D.R. A/C Vessel Disposal Fund	6404	1,222,652,223.68	1,223,751,292.54
Sub-Total =		3,099,444,805.31	3,208,230,173.78
6 Investmnt against BIWTC Employee's Gratuity Fund	6406	4,964,023,353.88	5,246,839,116.00
7 <u>STOCK AND STORES :</u>			
Stock & Store at Dy-1	6130	190,735,431.62	190,904,310.47
Stock & Store at Dy-2	6131	56,668,871.64	55,604,272.98
Stock & Store at Dy-3	6132	9,395,616.08	9,598,112.78
Stock & Store at Dy-4	6133	6,162,656.79	6,162,656.79
Stock & Store at Barisal base Dock	6134	19,424,233.81	14,425,384.27
Stock & Store at N.gonj. base Dock	6135	2,522,513.83	3,393,192.79
Stock & Store at Chittagong base Dock	6136	9,707,785.73	8,783,165.67
Stock & Store at Mawa	6137	44,505,319.39	17,997,259.50
Custody Stock of Stores	6139	1,824,390.70	1,680,650.97
Liquid Fuel Stock	6141	45,017,034.89	57,633,655.93
Material A/C F.G.F.	6143	3,912,779.18	3,912,779.18
Finish Product A/C F.G.F.	6144	3,207.04	3,207.04
Stock & Stores, Aricha	6146	74,560,190.98	56,583,851.35
Sub-Total =		464,440,031.69	426,682,499.73
8 <u>STOCK IN TRANSIT</u>			
Inter Store Transfer	6154	41,679,425.35	8,429,706.85
Sub-Total =		41,679,425.35	8,429,706.85

SL	PARTICULARS	N.A/C	6/30/2022	6/30/2023
9	<u>WORK IN PROGRESS A/C WORKSHOP</u>			
	Work-In-Progress Material Dy-1	6160	13,991,284.00	308,597.00
	Work-In-Progress Material Dy-2	6161	-	176,612.00
	Work-In-Progress Material Dy-3	6162	1,324,883.00	3,303,023.82
	Work-In-Progress Material F.G.F.	6167	1,141,138.11	1,141,138.11
	Work-In-Progress Labour Dy-1	6171	3,129,758.00	763,156.00
	Work-In-Progress Labour Dy-2	6172	-	1,382,400.00
	Work-In-Progress Labour Dy-3	6173	2,679,869.00	1,853,727.00
	Work-In-Progress Overhead Dy-1	6182	17,121,042.00	1,071,753.00
	Work-In-Progress Overhead Dy-2	6183		1,559,012.00
	Work-In-Progress Overhead Dy-3	6184	4,004,752.00	5,156,750.82
	Sub-Total =		43,392,726.11	16,716,169.75
10	Stock and Stores (7+8+9)		549,512,183.15	451,828,376.33
11	<u>SUNDRY DEBTORS</u>			
	Sundry Debtors Controll A/C.	6200	173,792,402.95	173,237,324.12
	Sundry Debtors Khulna Base Dock.	6205	17,138.88	17,138.88
	Claims recovery controll A/C	6210	23,510,745.80	22,833,099.82
	Corpn.'s Share Paid to 35 Vessel Acquisition project	6211		271,338,302.84
	Station outstanding	6216	54,742,734.10	54,742,734.10
	Unbilled warrents and credit notes	6217	22,011,687.92	14,539,231.92
	Accrued Interest on Fixed deposit	6218	22,454,577.65	21,549,502.71
	Everett (INDIA) Private Limited	6219	2,703.96	2,703.96
	Debtors A/C private use of cars	6224	(2,623.50)	1,613.50
	Claim in process imported material	6226	4,545,534.03	4,545,534.03
	Sundry debtors A/C F.G.F.	6227	169,123.18	169,123.18
	Cash Receivable from Sonali Bank	6303	3,448,579.00	3,448,579.00
	Cash Defaultation	6304	557,705.42	557,705.42
	Unallocated A/C stores	6305	13,776,846.74	13,776,846.74
	Unallocated A/C other than stores	6306	489,424.33	489,424.33
	Sub-Total =		319,516,580.46	581,248,864.55
12	<u>Less: Bad debt provision</u>			
	Provision for bad and doubtful debts.	5613	104,043,211.52	105,111,512.72
13	Sundry Debtors less Provision (11-12)		215,473,368.94	476,137,351.83
14	<u>ADVANCE DEPOSIT AND PREPAYMENTS</u>			
	Miscellaneous deposit	3601	3,000.00	0.00
	Interest Free Loan Paid to Employees(Shore Base)	5717	94,662.00	0.00
	Construction of Vessel at private yard	6115	1,214,763.50	1,214,763.50
	Advance to Officers	6234	-	0.00
	Advance to Staff,Area	6236	141,800.59	141,800.59
	Advance to Floating Staff	6242	405,382.66	344,346.66
	Advance against TA/DA	6244	426,068.62	434,599.62
	Advance for Salary Payment	6246	141,677.00	123,111.00
	Advance against Rent	6248	-	0.00
	Temporary advance adjustable	6249	18,571,283.28	16,552,064.79
	Advance to oil Companies	6250	13,749,721.51	13,634,813.01
	Arrear House Rent ceiling	6254	-	0.00
	Advance A/C Material purchase (F)	6256	3,058,454.38	3,058,454.38
	Advance A/C Material purchase (L)	6257	1,003,230.99	594,025.99
	Clearing and Forwarding Advance	6258	6,214.39	6,214.39
	Advance to S.P.O.(F)	6259	-	0.00
	Advance to S.P.O.(L)	6260	290,590.20	290,590.20
	Arrear Bonus Recovery-2009	6263	(12,841,490.11)	(12,841,490.11)

SL	PARTICULARS	N.A/C	6/30/2022	6/30/2023
	Advance for repair of vessel to outside contractor	6264	3,700,000.00	3,700,000.00
	Advance for purchase of Pilotage coupon	6266	2,770,196.50	2,916,196.50
	Revolving A/C House building Loan	6272	174,418,684.01	189,668,059.02
	Survey Fee Deposit	6279	38,034.25	17,514.25
	Licence Fee and Port dues Deposit	6282	15,084.18	315,084.18
	Miscellaneous deposit	6290	6,890,923.75	6,893,923.75
	Revolving Deposit	6292	1,165,304.46	1,165,304.46
	Sub-Total =		215,263,586.16	228,229,376.18
15	Provision for Bad and Doubtful Debts.	5617	153,165.06	153,165.06
16	Advance,Deposits and Prepayments (14-15)		215,110,421.10	228,076,211.12
17	<u>CASH AT BANK ON DEPOSIT ACCOUNT</u>			
	Sonali Bank Shilpa Bhaban	6412	108,628.74	110,395.74
	Sonali Bank (Dev.) Dilkusha,Dhaka	6413	53,963.87	54,022.87
	Rupali Bank Dev.Ctg.	6414	-	0.00
	Rupali Bank Dev.Ctg. Std.	6415	-	0.00
	Non Resident A/C No 101 S.B. A/C Kolkata	6416	260,448.00	260,448.00
	Sonali Bank, Hotel Sheraton, (Dev. A/C)	6418	(46.69)	(46.69)
	Sub-Total =		422,993.92	424,819.92
18	<u>CASH AT BANK ON CURRENT ACCOUNT</u>			
	Current A/C Nazirgonji Area	6419	0.00	3,244,352.00
	Sonali Bank ,BIDC	6420	8,109,972.42	3,537,412.75
	Sonali Bank , Dilkusha	6421	75,983,777.56	68,002,139.61
	Rupali Bank , Dilkusha	6422	21,697,817.87	(69,885,040.71)
	Agrani / Janata Bank Std.	6423	(33,860,577.37)	(41,386,983.09)
	Pubali / Janata Bank C/A.	6424	12,723,790.17	7,592,098.61
	Current A/C Bhola	6426	4,239,383.90	7,832,561.45
	Current A/C Ngj.Area	6427	9,937,962.17	3,960,486.56
	Current A/C Dy-1	6428	238,021.29	5,792,449.70
	Current A/C Dy-2	6429	2,625,808.82	1,119,331.86
	Current A/C Dy-3	6430	-	0.00
	Current A/C KLN.Area	6431	903,451.35	121,223.35
	Current A/C CTG. Area	6432	14,284,139.16	5,491,745.61
	Current A/C Dhaka ghat	6433	8,042,910.68	3,613,367.42
	Current A/C Chandpur	6434	11,173,455.31	533,585.33
	Current A/C Dy-4	6435	7,577.28	6,887.28
	Current A/C Aricha	6437	23,866,842.30	10,223,235.30
	Current A/C Barisal	6438	13,382,528.74	7,602,881.49
	Current A/C Mowa	6439	1,959,189.69	4,907.69
	Sub-Total =		175,316,051.34	17,406,642.21
19	<u>CASH AT BANK ON COLLECTION ACCOUNT</u>			
	Collection A/C Nazirgonj	6440	0.00	2,693,697.00
	Collection A/C Chilmari	6441	0.00	0.00
	Collection A/C Chandpur	6442	0.00	0.00
	Collection A/C NGJ. Area	6443	239,879.23	151,189.23
	Collection A/C Khulna Area	6444	59,776.35	58,242.35
	Collection A/C Chittagong Area	6445	(61,348,494.19)	(35,949,255.73)
	Collection A/C Barisal	6450	259,283,988.30	25,267,068.30
	Collection A/C Dhaka Ghat	6451	17,657,830.00	1,118,409.00
	Collection A/C Aricha	6453	162,827,700.75	96,009,242.75
	Sub-Total =		378,720,680.44	89,348,592.90

SL	PARTICULARS	N.A/C	6/30/2022	6/30/2023
20	<u>CASH IN HAND</u>			
	Head Office Cash	6455	54,636.85	518.99
	Narayangonj Area Cash	6456	45,218.63	53,616.50
	Khulna Area Cash	6457	39,583.32	42,293.92
	Chittagong Area Cash	6458	255,653.19	289,699.69
	Dockyard-1 Cash	6459	3,080,330.12	795,384.29
	Dockyard-2 Cash	6460	747,728.68	135,297.02
	Dockyard-3 Cash	6461	551,708.80	127,848.38
	Dockyard-4 Cash	6462	228,189.73	114,775.73
	Catering Cash	6463	-	0.00
	Imprest Cash	6464	23,500.00	20,000.00
	F.G.F. Cash	6465	61,569.62	0.00
	Aricha Cash	6467	953,248.86	65,925.01
	Dhaka Ghat Cash (Passenger Service)	6468	217,938.91	97,989.66
	Mowa Cash	6469	18,709.12	44,832.11
	Bhola Cash	6491	569,649.09	8,449.67
	Barisal Cash	6492	1,482,578.89	597.36
	Chandpur Cash	6493	66,333.32	9,561.64
	Nazirgonj Cash	6494	-	13,212.00
	Chilmari Cash	6495	-	0.00
	Sub-Total =		8,396,577.13	1,820,001.97
21	<u>CASH IN TRANSIT</u>			
	Cash in Transit	6470	-	47,028,716.00
	Cash Deposit withdrawal from Bank/Inter Bank Transf	6471	111,246,625.26	0.00
	Inter Area Remittance (Transfer)	6472	(6,978,939.00)	(474,676.00)
	Area Coll.A/C Balance transfer to Sonali Bank, Dhaka	6473	(225,996,258.33)	(134,466,794.33)
	Area Coll.A/C Balance transfer to Pubali Bank, Dhaka	6474	(98,698,248.00)	(38,698,248.00)
	Area Coll.A/C Balance transfer to Rupali Bank, Dhaka	6475	130,912,851.00	85,510,661.00
	Cash Deposit withdrawal from Bank	6477	-	0.00
	Badamtali Ghat Shoping Complex	6478	-	0.00
	Area Coll.A/C Balance transfer to Agrani Bank, Dhaka	6479	(120.00)	0.00
	Area Coll.A/C Balance transfer to Krishi Bank, Dhaka	6480	(69,913,236.50)	2,404,033.00
	Sub-Total =		(159,427,325.57)	(38,696,308.33)
22	<u>BKASH ACCOUNT For Daily Labour & Temporary Emplpyee</u>			
	BKASH ACCOUNT, Head Office	6501	-	946,930.00
	BKASH ACCOUNT, Dockyard No-1	6504		812,859.00
	BKASH ACCOUNT, Dockyard No-2	6505	787,400.00	379,508.00
	BKASH ACCOUNT, Dockyard No-3	6506	-	292,760.00
	Sub-Total =		787,400.00	2,432,057.00
23	Cash and Bank Balance (17+18+19+20+21+22)		404,216,377.26	72,735,805.67
24	Subsidy Bills Receivable from Govt.	6225	3,156,137,956.00	3,317,396,056.00
25	Profit and Loss Account	5616	(1,865,923,732.02)	(1,741,944,697.26)

Bangladesh Inland Water Transport Corporation
(An Inland Shipping Organisation)
24 Kazi Nazrul Islam Avenue, Dhaka-1000.

Statement of Liabilities as on 30-06-2023

Page : 1

SL	PARTICULARS	N.A/C	6/30/2022	6/30/2023
26	<u>Capital and Equity</u>			
	Contribution from Govt. to E.P.S.C.	5602	9,992,500.00	9,992,500.00
	Contribution from Govt. to B.I.W.T.C.	5603	1,192,696,000.00	1,192,696,000.00
	Sub-Total =		1,202,688,500.00	1,202,688,500.00
27	<u>Reserve and Surplus</u>			
	Capital Reserve	5610	62,205,415.60	68,058,122.18
	Reserve for Donated vessel	5611	1,415,359,193.77	1,414,616,799.58
	General Reserve	5612	338,951.20	338,951.20
	Reserve for Donated Spares	5615	179,913,157.91	179,913,157.91
	SIDDAR Grant from Govt.	5618	90,143,424.40	90,143,424.40
	Rehabilitation Grant from Govt.	5620	541,136,904.00	541,136,904.00
	Sub-Total =		2,289,097,046.88	2,294,207,359.27
28	<u>Insurance Fund</u>			
	Group Insurance Officer	5681	15,475,496.04	16,339,483.90
	Group Insurance Shore Based Staff	5682	20,131,573.64	21,218,421.44
	Group Insurance Fleet Personnel	5683	29,041,049.55	30,637,691.56
	Self Insurance Vessel and Vehicles	5686	477,548,621.59	502,476,701.98
	Sub-Total =		542,196,740.82	570,672,298.88
29	<u>GOVT. LOAN :</u>			
	Rehabilitation of 2 Nos Passenger vessel M.V. Matin-Monirul Hoque	5628	21,145,907.62	9,062,245.62
	Procurement/ Rehabilitation of 6 Nos Ro Ro Ferry. 6 Nos Pontoon	5629	190,414,108.06	162,330,909.06
	Rehabilitation of 2 no Ferry for Mawa-Shariatpur Route	5630	68,417,739.62	67,484,707.62
	Construction/Delivery Passenger vessel for Coastal belt Area.	5631	39,862,594.41	35,900,642.41
	4 NOS-108 Ton Self Propelled Multipurpose. Inland Container vessel	5632	533,386,663.47	455,103,330.47
	Construction Ro Ro Ferry K Type Ferry & Pantoon.	5633	1,423,945,372.89	1,397,290,550.89
	Procurement of 2 passenger vessel for Shandip- Hatiya	5634	256,452,916.50	256,452,916.50
	Procurement of 2 Passenger vessel for Dhaka-Barisal-Khulna	5635	573,136,951.20	573,136,951.20
		5636		
		5637		
		5638		
		5639		
	Sub-Total =		3,106,762,253.77	2,956,762,253.77
30	<u>FOREIGN LOAN :</u>			
	Denish Loan for Acquisition of 2 S P. Barge-Ramu and Sangu	5640	4,324,453.78	4,324,453.78
	Denish Loan for Acquisition of 2 Ro Ro Ferry-Shah Ali & S.Mokdum	5641	18,500,811.62	18,500,811.62
	Rehab of Selected vessels under IDA Credit 2232	5642	228,470,004.12	228,470,004.12
	Misc. Equip & Infrastruc. Facil. Under IDA 2232, Phase-1	5643	89,283,443.87	89,283,443.87
	Misc. Equip & Infrastuc. Facil. Under Ida 2232, phase-2	5644	12,768,134.75	12,768,134.75
		5645	-	-
		5646	-	-
		5647	-	-
		5648	-	-
		5649	-	-
	Sub-Total =		353,346,848.14	353,346,848.14
31	<u>TOTAL LOAN (29+30)</u>		3,460,109,101.91	3,310,109,101.91

Statement of Liabilities as on 30-06-2023

SL	PARTICULARS	N.A/C	6/30/2022	6/30/2023
32	<u>NET LIABILITIES IN PAKISTAN :</u>			
	Suspence A/C old liabilities of unit	5698	1,109,815.59	1,109,815.59
	Sunrise trading Co.	6127	(100,000.00)	(100,000.00)
	Sub-Total =		1,009,815.59	1,009,815.59
	<u>ACCUMULATED INTEREST ON LOAN :</u>			
33	Unpaid Interest on Govt. Loan	5650	2,021,778,355.18	2,175,053,379.99
34	Unpaid Interest on Foreign Loan	5651	1,433,237,489.74	1,454,438,300.63
35	<u>CURRENT LIABILITIES FOR EXPENSES :</u>			
	Sundry creditors controll A/C.	5656	5,472,520.91	5,472,520.91
	Outstanding liabilities A/C Stores	5657	39,274,823.14	28,450,026.46
	Outstanding liabilities other than stores	5658	31,815,874.13	27,538,858.05
	Outstanding liabilities A/C F/ Purchase	5659	1,044,807.17	1,044,807.17
	Unpaid Retirement Dues	5660	911,000.00	911,000.00
	Provision against Employees Income Tax	5663	29,632.00	47,038.00
	Officer's pay and allowance adjustment A/C .	5665	23,740.50	67,592.00
	Staff pay and allowance adjustment A/C .	5666	38,369.51	37,168.52
	Outstanding Liabilities A/C Others	5668	66,264.09	66,264.09
	Current A/C with CIWTC.	6222	668,740.49	668,740.49
	Sub-Total =		79,345,771.94	64,304,015.69
36	<u>LIABILITIES ACCOUNT CAPITAL :</u>			
	Outstanding Liabilities A/C fleet	5670	613,910.57	613,910.57
	Outstanding Liabilities A/C Sea Truck	5672	308,011.62	308,011.62
	Sub-Total =		921,922.19	921,922.19
37	<u>LIABILITIES FOR DEPOSIT AND ADVANCE :</u>			
	Security Deposit A/C Staff	5675	23,612.81	23,612.81
	Security Deposit A/C Contractor	5676	10,410,007.21	12,097,056.21
	Security Deposit A/C Commission agent	5677	1,494,165.00	1,494,165.00
	Amount Received against Sale of Assets	5678	-	0.00
	Earnest Money Received	5679	166,615,108.84	131,508,275.94
	Advance Against Freight	5680	170,538.58	170,538.58
	E/M Received Against Sale of Vessel and Charter Hire	5684	148,126,133.77	169,541,745.91
	Adv.Received from Cattering Contractors	5685	4,761,692.00	4,761,692.00
	Advance Received from Outside Contractors	5687	9,867,787.00	9,867,787.00
	Sub-Total =		341,469,045.21	329,464,873.45
38	<u>LIABILITIES FOR OTHER FINANCE :</u>			
	Welfare Fund	5688	5,658,298.41	1,799,057.00
	Stevedores Charges for Container Vessels	5689	(2,963,641.42)	2,955,411.81
	Vat payable	5690	5,786,197.48	5,362,842.38
	Income Tax Deducted From Parties	5691	4,672,531.48	5,389,262.94
	Barisal Steamer Officers Co-Operative Bank	5692	3,832,370.49	5,648,423.43
	Barisal Dockers S/bank	5694	50,099.50	50,099.50
	House Rent & Conveyance deduction from employee	5696	716,638.22	716,638.22
	BDRS H.O Employees	5697	734,481.83	976,375.33
	P.F Controll A/C Officer	5705	(105,952,714.10)	(122,190,001.49)
	P.F Controll A/C staff	5706	17,939,759.77	(115,753.83)
	P.F.Controll A/C F/Staff	5707	(21,033,394.49)	(56,556,471.30)
	Accrued Interst of H.B.Loan & Transport Loan	5713	128,258,872.68	133,285,919.07
	Sub-Total =		37,699,499.85	(22,678,196.94)
39	Lease Money Receipt A/C Barisal Shopping Complex	5626	1,647,311.00	971,573.00
40	Lease Money Receipt A/C Badamtali Ghat Shop	5627	14,026,834.80	14,096,805.80
41	Subsidy Bills Claimed To Govt.	5708	3,156,137,956.00	3,317,396,056.00
42	INCOME TAX Payable	5720	190,000,000.00	210,000,000.00
43	Depreciation Fund	5726	722,857,793.46	763,791,551.87
44	BIWTC Employee's Gratuity Payable	5728	4,964,023,353.90	5,246,839,116.02
45	Disinvestment Fund	5729	1,017,761,314.34	1,079,550,139.60

Bangladesh Inland Water Transport Corporation
(An Inland Shipping Organisation)
24 Kazi Nazrul Islam Avenue, Dhaka-1000.

Profit and Loss Account for the year 2022-2023

Page : 1

SL	PARTICULARS	N.A/C	2021-2022	2022-2023
	<u>Freight Earnings</u>			
46	Traffic Earnings	201	4,222,486,857.28	3,429,095,065.60
47	Charter Hire	202	24,186,482.35	35,712,865.00
	Sub-Total =		4,246,673,339.63	3,464,807,930.60
	<u>Other Earnings</u>			
48	Misc. Income	203	111,852,818.20	104,837,575.31
49	Income on Investment	209	27,419,394.00	33,316,758.47
	Sub-Total =		139,272,212.20	138,154,333.78
50	TOTAL EARNINGS		4,385,945,551.83	3,602,962,264.38
	<u>EXPENDITURE</u>			
51	<u>DIRECT FLEET EXPENSES</u>			
	Pay of Floating Staff	101	396,526,466.59	411,390,907.05
	Allow. of Floating Staff	102	323,141,300.96	293,523,548.57
	T.A.Allow.of Floating Staff	103	694,299.00	434,071.00
	Liquid Fuel Consumption	105	1,474,069,343.38	1,317,531,774.98
	Survey & Docking	106	191,927,860.00	99,996,251.00
	Running Repair	107	451,160,390.17	391,946,454.96
	Running Store	108	122,480.00	0.00
	Vessel Contingencies	109	20,284,130.98	12,040,799.00
	Insurance of Vessel	110	23,029,441.00	25,920,815.35
	Sub-Total =		2,880,955,712.08	2,552,784,621.91
52	<u>TRAFFIC OPERATION EXPENSES</u>			
	Port River Dues & Toll	111	3,826,866.00	16,939,519.00
	BIWTA Charges	112	16,658,711.20	8,262,158.00
	Reg.Survey & Licence Fees	113	7,200,040.14	3,637,336.61
	Handling,Loading & Shipping	114	3,032,366.31	4,977,801.39
	Godown Passenger Shed Repair	115	1,509,297.00	847,788.95
	VHF Sets Telepringter,Trangister	116	5,283,760.00	4,668,666.00
	Ferry Serial Expenses	142	17,163,293.00	15,395,363.00
			54,674,333.65	54,728,632.95

SL	PARTICULARS	N.A/C	2021-2022	2022-2023
53	<u>SHORE ESTB.EXPENSES :</u>			
	Pay of Officer	117	95,049,918.34	96,265,393.19
	Allow.of Officer	118	62,263,490.08	59,705,079.84
	Pay of Staff	119	178,699,080.74	189,847,735.04
	Allow.of Staff	120	129,840,784.85	116,492,042.85
	Provident Fund	121	35,323,792.34	38,091,349.59
	Income Tax Officer & Staff	122	-	0.00
	TA/DA Officer & Staff	123	18,215,905.16	20,709,736.02
	Gratuity	124	199,471,309.00	201,932,200.00
	Claim & Compensation	125	-	0.00
	Liveries & Uniforms	126	1,304,129.81	182,342.00
	Sub-Total =		720,168,410.32	723,225,878.53
54	<u>SHORE CONTINGENCIES :</u>			
	Printing & Stationary	127	6,283,261.00	4,689,341.80
	Postage & Telephone	128	462,272.13	757,616.51
	Rent,Rate & Taxes	129	4,346,081.84	4,376,986.11
	Light & Power	130	11,576,553.64	13,623,000.72
	Publicity,Advt. & Subs.	131	6,494,865.53	12,428,488.50
	Rep. & Maint.of Building & Qtr.	132	18,850,898.70	11,512,987.92
	Rep. & Maint.of Vehicles	133	15,130,556.38	16,715,181.97
	Entertainment Expenses	134	4,110,768.68	2,477,793.75
	Other Contingencies	135	7,329,984.41	7,464,309.18
	Insurance (General)	136	13,320,654.00	3,976,397.71
	Legal Expences	137	1,020,419.63	567,300.00
	Welfare	138	4,353,181.92	3,634,741.60
	Audit Fees (Exp)	139	120,876.00	119,000.00
	Business Dev.	143	1,826,426.00	1,339,456.50
	Sub-Total =		95,226,799.86	83,682,602.28
55	Bad Debt Provision	205	884,570.00	1,068,301.20
56	Interest on Loan	140	178,453,360.63	174,475,835.70
57	Depeciation	141	393,224,749.93	382,550,591.83
58	Subsidy From Govt.	203	(5,000,000.00)	(5,000,000.00)
59	Divident Paid to Govt.	207	15,000,000.00	0.00
60	Tax on Income	206	75,033,908.00	33,628,000.00
61	Total Expenses		4,408,621,844.47	4,001,144,464.39
62	Net Profit / Loss for the Year		(22,676,292.64)	(398,182,200.01)
63	Adjustment In Respect Of Previous Years	204	101,302,742.12	(152,027.68)
64	Loss Brought Down from previous Year		1,865,923,732.02	1,741,944,697.26
65	Balance Transferred to Balance Sheet		1,741,944,697.26	1,343,914,524.93

Profit and Loss Account for the year 2022-2023

SL.	Particulars	Ref.	2021-2022(Audited)	2022-2023(Unaudited)
EARNINGS :				
1	Traffic Earnings	46	4,222,486,857.28	3,429,095,065.60
2	Charter Hire	47	24,186,482.35	35,712,865.00
3	Freight Earnings (1+2)		4,246,673,339.63	3,464,807,930.60
4	Misc.Income	48	111,852,818.20	104,837,575.31
5	Income on Investment	49	27,419,394.00	33,316,758.47
6	Mics. Earnings (4+5)		139,272,212.20	138,154,333.78
7	TOTAL EARNINGS (3+6)		4,385,945,551.83	3,602,962,264.38
EXPENDITURE :				
8	Direct Fleet Expenses	51	2,880,955,712.08	2,552,784,621.91
9	Traffic Operation Expenses	52	54,674,333.65	54,728,632.95
10	Shore Establishment Expenses	53	720,168,410.32	723,225,878.53
11	Shore Contingencies	54	95,226,799.86	83,682,602.28
12	Bad Debt Provision	55	884,570.00	1,068,301.20
13	Interest on Loan	56	178,453,360.63	174,475,835.70
14	Depreciation	57	393,224,749.93	382,550,591.83
15	Sub-Total (8+9+10+11+12+13+14)		4,323,587,936.47	3,972,516,464.39
16	Subsidy Received	58	(5,000,000.00)	(5,000,000.00)
17	TOTAL EXPENDITURE (15-16)		4,318,587,936.47	3,967,516,464.39
18	NET PROFIT/ (LOSS) FOR THE YEAR (7-17)		67,357,615.36	(364,554,200.01)
19	Divident Paid to Govt.	59	15,000,000.00	0.00
20	TAX ON INCOME	60	75,033,908.00	33,628,000.00
21	NET PROFIT AFTER DIVIDENT (18-19-20)		(22,676,292.64)	(398,182,200.01)
22	Loss/(Profit) Brought Forward from Previous Year	64	1,865,923,732.02	1,741,944,697.26
23	Adjustment in respect of Previous Year	63	101,302,742.12	(152,027.68)
24	Balance Transferred to Balance Sheet (22-23+24)	65	1,741,944,697.26	1,343,914,524.93

Bangladesh Inland Water Transport Corporation
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Balance sheet as on 30-06-2023

<u>Particulars</u>	<u>Ref.</u>	<u>30-06-2022 (Audited)</u>	<u>30-06-2023(Unaudited)</u>
1. Application of Funds			
Fixed Assets-at cost less Accumulated Dep.	3	9,217,912,338.51	8,942,622,455.25
Capital work in Progress	4	1,396,121,745.90	1,412,885,591.90
Investmnt against BIWTC Employee's Gratuity Fund	6	4,964,023,353.88	5,246,839,116.00
Subsidy Receivable Account	24	3,156,137,956.00	3,317,396,056.00
		18,734,195,394.29	18,919,743,219.15
2. CURRENT ASSETS:			
Stock and Stores	10	549,512,183.15	451,828,376.33
Sundry Debtors less Provision	13	215,473,368.94	476,137,351.83
Advance,Deposits and Prepayments	16	215,110,421.10	228,076,211.12
Investments	5	3,099,444,805.31	3,208,230,173.78
Cash and Bank Balance	23	404,216,377.26	72,735,805.67
		4,483,757,155.76	4,437,007,918.73
3. Less: CURRENT LIABILITIES:			
Accrued Interest on Local Loan	33	2,021,778,355.18	2,175,053,379.99
Accrued Interest on Foreign Loan	34	1,433,237,489.74	1,454,438,300.63
Current Liabilities for Expenses	35	79,345,771.94	64,304,015.69
Liabilities for Capital Expenses	36	921,922.19	921,922.19
Liabilities for Deposit and Advance	37	341,469,045.21	329,464,873.45
Liabilities for Other Finance	38	37,699,499.85	(22,678,196.94)
Liabilities for Income-Tax	42	190,000,000.00	210,000,000.00
		4,104,452,084.11	4,211,504,295.01
4. Working Capital (2-3)		379,305,071.65	225,503,623.72
Total Application of Funds (1+4)		19,113,500,465.94	19,145,246,842.87
5. Sources of Finance:			
Capital and Equity	26	1,202,688,500.00	1,202,688,500.00
Reserve and Surplus	27	2,289,097,046.88	2,294,207,359.27
Insurance Fund	28	542,196,740.82	570,672,298.88
Govt.Loan	29	3,106,762,253.77	2,956,762,253.77
Foreign Loan	30	353,346,848.14	353,346,848.14
Depreciation Fund	43	722,857,793.46	763,791,551.87
Disinvestment Fund	45	1,017,761,314.34	1,079,550,139.60
BIWTC Employee's Gratuity Payable	44	4,964,023,353.90	5,246,839,116.02
Pakistan Account	32	1,009,815.59	1,009,815.59
Lease Money (39+40)	39,40	15,674,145.80	15,068,378.80
Income Suspense-Subsidy	41	3,156,137,956.00	3,317,396,056.00
		17,371,555,768.70	17,801,332,317.94
6. ADD: Profit Carried Forward	24	1,741,944,697.26	1,343,914,524.93
Total Sources of Finance: (5-6)		19,113,500,465.96	19,145,246,842.87
		(0.02)	0.00