

**Auditors' Report and Audited Financial
Statements
of
BANGLADESH BRIDGE AUTHORITY (BBA)**



Head Office, Setu Bhaban, New Airport Road, Banani Dhaka-
1212, Dhaka, 1212
Dhaka-1000, Bangladesh

As at and for the year ended 30 June 2023

Auditors:

M Ahmed & Co.

Chartered Accountants

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Independent Auditors' Report
To the Executive Director of the Bangladesh Bridge Authority (BBA)
Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **The Bangladesh Bridge Authority (BBA)** (the Authority), which comprises the Statement of Financial Position as at June 30, 2023, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effect of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at June 30, 2023, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

1. As disclosed in the note 3 of the accompanying financial statements, the Authority has disclosed fixed asset balance of Taka 33,307,955 thousand. However, the Authority has not done any physical inventory of fixed assets since long. Whereas, fixed assets inventory helps to keep track of asset utilization identify potential risks like theft, destruction, or misplacement of assets. It also helps in optimizing the use of assets and navigates in determining the actual cost of the asset over its useful life.

Moreover, in our opinion, the Authority must do the physical inventory at least for the *moveable assets* (as in vehicle, office equipment) on an urgent basis so that the possession and proper utilization of those assets can be confirmed and, also, it is advised to take immediate action over doing the physical inventory for other fixed assets as well. However, the Authority does not maintain any fixed asset register nor any proper asset tagging. Therefore, the overall control and security of the assets are in a questionable position.

Lastly, The Authority has booked software of Taka 63,039 thousand as Property, Plant and Equipment (IAS 16), though according to IAS 38 – Intangible Assets, software should be separately disclosed as an intangible asset and amortized as prescribed in the standard.

2. The Authority does not follow the accrual basis of accounting in calculating interest on Fixed Deposit Receipt (FDR). As a result, interest income on FDR and investment in FDR perhaps overstated or understated. In accordance with IAS 1, paragraph 27, an entity shall prepare its financial statements, except for cash flow information, using the accrual basis of accounting.
3. As disclosed in the note 06.01 of financial statement regarding, for Accounts and Other Receivables, the Authority has shown amounting to Taka 49,917 thousand as Toll Receivable from JOMAC BB (Since 2015-2016) and other receivables (note 06.02) from ICB Islamic Bank (2015-2016) amounting to Taka 453,477 thousand, against which a suit has been filed in the high court. The mentioned amount has been



carried forwarded for a long time but no expected credit loss has been recognized in the financial statements or relevant disclosure has been presented.

4. In reference to Note 03 to the financial statements, an amount of Taka 11,622,394 thousand has been reported and shown as new addition, "Widening of road & construction of elevated road from Panchabati to Muktarpur," of property, plant, and equipment. The project (new addition) has started from 2021-2022 or before, but the authority has presented the full amount on the financial statement during the financial year 2022-2023 without any adjustment. This timing misalignment has resulted in the inability to confirm the opening balance amount of Taka 6,412,507 thousand related to this project.
5. As per Para 5 of IAS 40; investment property is the property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both. Some portions of the Bangladesh Bridge Authority are generating rental/lease income or capital appreciation, as these properties are rented to various organizations. The rental portion was not separated and reported under IAS 40: Investment Property.
6. We again draw attention to note 14 of the accompanying financial statements, where the Authority has disclosed borrowing of Taka 305,770,535 thousand which were explicitly taken for the constructions and designing of the qualifying assets. According to IAS 23: borrowing costs should be capitalized when the loans are explicitly taken for any qualifying assets and they can be directly attributed to the acquisition, construction, or production of a qualifying asset. As the Authority did not comply with the IAS 23, there is a chance that the asset value has been understated and so the depreciation has also been understated during the years, therefore the profit has been overstated.
7. We draw attention to note 14 of the accompanying financial statements, where the Authority has disclosed a borrowing of Taka 305,770,535 thousand. However, during the year the Authority has increased the outstanding loan & interest in borrowing amount by Taka 2,422,094,910 as a rectification entry, since the Authority has not previously accounted for any foreign currency gain / loss against the loans taken from the International Development Association (IDA), Asian Development Bank Limited (ADB) and Overseas Corporation Fund of Japan (OECF) for the purpose of facilitating the Padma Multipurpose Bridge Project. However, we could not find any approval for such adjustments but a journal voucher only.
8. The authority has not recognized implication of deferred tax in the financial statements. Which is non-compliance with IAS-12.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Authority in accordance with the 'International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.



Emphasis of Matters

1. The Authority has recognized biological asset worth Taka 15,747 thousand, (Under note no. 4) at cost price but IAS 41 Paragraph 40 requires showing these assets in fair value.
2. In the accompanying note for Advances (note no. 7.1) TA/DA for "Bongbondhu Bridge" amounting to taka 2,634 thousand is being carried since long. Therefore, they requires immediate and proper adjustments.
3. In the accompanying note number 8.02.02, Taka 7,867 thousand has been reported as current account with Bangladesh Bank DOSA for "Bongbondhu Bridge". This amount has been carried forwarded since 2015-2016. Therefore, they requires immediate and proper adjustments.

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority'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 Authority or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority'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 Authority to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on other Legal and Regulatory Requirements

We also report that:

- (i) We have obtained except as mentioned above all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- (ii) In our opinion, except as mentioned above, proper books of account as required by law have been kept by the Authority so far as it appeared from our examination of those books;
- (iii) Except as mentioned above, the Authority's statement of financial position and statement of profit or loss and other comprehensive income together with the annexed notes dealt with by the report are in agreement with the books of account and returns;



Md. Abul Kashem Mojumder, FCA
Partner
ICAB Enrollment no. 566
M Ahmed & Co.
Chartered Accountants

DVC: 2402290566A5436338

Place: Dhaka

Date: 29 February 2024



Md. Abdus Satter Sarkar, FCA
Partner
ICAB Enrollment no. 1522
Mahfel Huq & Co.
Chartered Accountants


DVC: 2402291522A5330442




Bangladesh Bridge Authority (BBA)
Statement of Financial Position
As at June 30, 2023

Particulars	Notes	Figures in '000' BDT	
		30-Jun-23	30-Jun-22
ASSETS			
Non Current Assets			
Property, Plant & Equipment	3	3,33,07,955	2,22,17,078
Biological Assets	4	15,747	15,568
		3,33,23,702	2,22,32,646
Investment in FDR	5	1,96,74,644	2,09,21,294
Current Assets			
Accounts & Other Receivable	6	6,60,217	5,56,281
Advances, Deposits & Prepayments	7	30,33,12,649	18,25,215
Cash & cash Equivalents	8	18,09,572	6,70,903
		30,57,82,438	30,52,399
Total Assets		35,87,80,784	4,62,06,339
EQUITY & LIABILITIES			
Equity			
Authority's Fund	9	2,14,31,332	1,16,29,469
Bridge Repair & Maintenance Reserve	10	40,92,833	33,86,158
Approach Roads Reserve	11	19,42,653	15,89,315
Guide Bond /Flood Embankment Reserve	12	48,56,631	39,73,286
Retained Earnings	13	1,85,09,621	1,75,11,218
		5,08,33,071	3,80,89,446
Non Current Liabilities			
Borrowings	14	30,57,70,535	66,75,162
		30,57,70,535	66,75,162
Current Liabilities & Provisions			
Deposits	15	1,24,002	1,09,646
Withheld VAT & Tax Payable	16	5,637	5,715
Liabilities for Expenses	17	10,14,498	1,65,149
Provision for Income Tax	18	10,33,041	11,61,221
		21,77,178	14,41,731
Total Equity & Liabilities		35,87,80,784	4,62,06,339

The annexed notes form an integral part of these financial statements


Director (Finance & Accounts)


Executive Director

Signed in terms of our separate report of even date annexed


Md. Abul Kashem Mojumder, FCA

Partner

ICAB Enrollment number: 566

M Ahmed & Co.

Chartered Accountants

DVC: 2402290566A5436338

Place: Dhaka

Date: 29 February 2024


Md. Abdus Satter Sarkar, FCA

Partner

ICAB Enrollment number: 1522

Mahfel Huq & Co.

Chartered Accountants

DVC: 2402291522A5330442



Bangladesh Bridge Authority (BBA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2023

Particulars	Notes	Figures in '000' BDT	
		30-Jun-23	30-Jun-22
Revenue			
Operating Revenue			
Bangabandhu Bridge Toll	19	68,12,855	70,46,070
Mukterpur Bridge Toll & Lease	20	2,61,125	2,34,091
Padma Bridge Toll	21	82,00,485	1,08,297
Rail Tariff	22	20,000	10,000
Electricity Tariff		-	1,150
Gas Tariff		19,777	20,726
Others Operating Income		26,400	5,599
Total		1,53,40,643	74,25,933
Other Revenue			
Bank Interest	23	21,37,898	16,59,441
Income From BBA Area	24	1,46,712	1,90,576
Income From Mukterpur Area	25	1,881	1,706
Income From Padma Bridge Area	26	8,971	7,307
Interest Received on Personal Loan	27	107	364
Other Income	28	30,686	22,362
Total		23,26,255	18,81,756
Total Revenue		1,76,66,898	93,07,689
Expenses			
Operating Expenses			
Bridge Operating Cost	29	19,27,505	3,65,293
Repair & Maintenance-Bridge & Associates	30	1,79,012	3,07,133
Total		21,06,517	6,72,426
Other Expenses			
VAT on Toll		18,93,597	9,42,967
Salary and Allowances	31	2,32,130	1,23,854
Interest on Borrowing	32	33,27,315	1,54,478
Difference in Exchange Rate for Borrowing	33	35,66,371	8,61,891
Repair & Maintenance-General	34	34,130	34,832
Grants in aids	35	5,02,169	800
Supply & Services	36	13,31,249	13,26,289
Depreciation of Property, Plant & Equipment		5,98,783	6,11,112
Total		1,14,85,744	40,56,223
Total Expenses		1,35,92,261	47,28,649
Net Surplus/ (Deficit) during the Year before Tax		40,74,637	45,79,040
Provision			
Less: Income Tax expense	37	10,33,041	11,61,221
Net Surplus/ (Deficit) during the Year after Tax		30,41,597	34,17,820

The annexed notes form an integral part of these financial statements

[Signature]

Director (Finance & Accounts)

Signed in terms of our separate report of even date annexed

Executive Director

Md. Abul Kashem Mojumder, FCA

Partner

ICAB Enrollment number: 566

M Ahmed & Co.

Chartered Accountants

DVC: 2402290566 A5436338

Place: Dhaka

Date: 29 February 2024

Md. Abdus Satter Sarkar, FCA

Partner

ICAB Enrollment number: 1522

Mahfel Huq & Co.

Chartered Accountants

DVC: 2402291522 A5330442



Bangladesh Bridges Authority (BBA)
Statement of Changes in Equity
For the year ended June 30, 2023

Particulars	Authority's Fund	Bridge Repair & Maintenance Reserve	Approach Roads Reserve	Guide Bund / Flood Embankment Reserve	Retained Earnings	Total
Balance as on 01 July 2022	1,16,29,469	33,86,158	15,89,315	39,73,286	1,75,11,218	3,80,89,446
Prior Year Adjustment:						
i) Dividend Paid to Government	-	-	-	-	(1,00,000)	(1,00,000)
ii) Adjustment for previous years expenses	-	-	-	-	165	165
iii) Unspent Authority's Fund Refunded	(3,963)	-	-	-	-	(3,963)
iii) Panchabati-Mukterpur project	98,05,826	-	-	-	-	98,05,826
Net Surplus/(Deficit) before Reserve	-	7,06,676	-	-	30,41,597	30,41,597
Reserve	-	-	3,53,338	8,83,345	(19,43,358)	-
Balance as on 30 June 2023	2,14,31,332	40,92,834	19,42,653	48,56,631	1,85,09,621	5,08,33,071

For the year ended June 30, 2022

Particulars	Authority's Fund	Bridge Repair & Maintenance Reserve	Approach Roads Reserve	Guide Bund / Flood Embankment Reserve	Retained Earnings	Total
Balance as on 01 July 2021	1,16,29,469	30,13,850	14,03,161	35,07,902	1,52,23,647	3,47,78,030
Prior Year Adjustment:						
i) Dividend Paid to Government	-	-	-	-	(1,00,000)	(1,00,000)
ii) Adjustment for previous years expenses	-	-	-	-	(6,404)	(6,404)
Net Surplus/(Deficit) before Reserve	-	3,72,308	-	-	34,17,820	34,17,820
Reserve	-	-	1,86,154	4,65,384	(10,23,846)	-
Balance as on 30 June 2022	1,16,29,469	33,86,158	15,89,315	39,73,286	1,75,11,218	3,80,89,446

Director (Finance & Accounts)

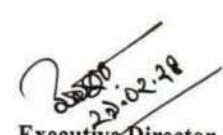
Executive Director



Bangladesh Bridge Authority (BBA)
Statement of Cash Flows
For the year ended June 30, 2023

Particulars	Figures in '000 BDT	
	30-Jun-23	30-Jun-22
<u>A. Cash Flow From Operating Activities :</u>		
Net Income after tax	30,41,597	34,17,820
Add back - non cash items		
Depreciation Expense	5,98,783	6,11,111
Previous years expenses	165	(6,407)
Changes in working capital (current assets)		
ADP, Panchabati Mukterpur Project	98,05,826	
Account Receivable	(1,03,936)	(36,111)
Advance, Deposit and Prepayments	(30,14,87,434)	(11,462)
Changes in working capital (current liabilities)		
Deposits	14,356	5,278
Withheld VAT & Tax Payable	(78)	(3,853)
Liabilities for Expenses	8,49,349	61,286
Provision for Income Tax	(1,28,180)	(63,488)
Net Cash Provided By Operating Activities	(28,74,09,552)	39,74,176
<u>B. Cash Flow From Investing Activities:</u>		
Acquisition of Fixed Assets	(1,16,89,839)	(51,850)
Investment in FDR		
i)BBA Fund FDR	(1,80,000)	4,35,000
ii)Depreciation Fund FDR	14,26,650	(31,20,000)
Net Cash (Used)/Provided By Investing Activities	(1,04,43,189)	(27,36,851)
<u>C. Cash Flows From Financing Activities:</u>		
Borrowings	29,90,95,373	(12,89,094)
Dividend Paid	(1,00,000)	(1,00,000)
Unspent Authority's Fund Refunded	(3,963)	-
Net Cash (Used)/Provided By Financing Activities	29,89,91,410	(13,89,094)
D. Net Increase In Cash and cash Equivalents (A+B+C)	11,38,669	(1,51,769)
E. Cash and cash Equivalents at the Beginning of the Year	6,70,903	8,22,672
F. Cash and cash Equivalents at the End of the Year (D+E)	18,09,572	6,70,903


Director (Finance & Accounts)


Executive Director



Notes to the Financial Statements
As at and for the year ended June 30, 2023

1.00 Legal Status and Overview of Its Operational Activities:

1.01 Legal Status

The Bangladesh Bridge Authority - BBA (Former Jamuna Multipurpose Bridge authority - JMBA) (herein after called as 'Authority') was established by the Ordinance "Jamuna Multipurpose Bridge Authority Ordinance, 1985 (XXXIV of 1985)" with the object to construct a multipurpose bridge across the river Jamuna on an integrated concept of road-rail- gas-electricity and telecommunication lines.

The Authority is a body corporate having perpetual succession and a common seal with the power to acquire, hold and dispose of property both movable and immovable and shall by the same name sue and be sued.

The JMBA Ordinance, 1985 has been amended in November 1998 by the JMBA (Amended) Act, 1998. This empowered the Authority to form companies with the prior approval of the government for transfer of bridges and toll roads to them, transfer of ownership, etc. of bridges and toll roads to the company so formed lease out the bridge or toll roads to any person for the purpose of administration, management, operation and maintenance of such bridge or toll road or to appoint any person as its agent for the administration, management, operation and maintenance of such bridge or toll roads.

The Authority has also been empowered to construct & maintain all bridges in the country having a length of one thousand five hundred meters (1500 m/1.5 Km) or more, toll road, flyover, expressway, causeway, link road, etc.

The authority took up implementation of the Jamuna Multipurpose Bridge Project (JMBP) in October 1994 and completed the construction of the bridge in June 1998.

1.02 Address of BBA

At present the Head Office of the Bangladesh Bridge Authority (BBA) is located at Setu Bhaban, New Airport Road, Banani, Dhaka-1212.

1.03 Summary of the Operational Activities of BBA

The activities of the BBA for which it was established are to:

- a) Undertake feasibility studies for the establishment of bridge or for the construction of toll roads;
- b) Prepare comprehensive plans for the establishment of bridge or for the construction of toll roads for the consideration and approval of the Government;
- c) Take all necessary actions for the implementation of the plans approved by the Government as mentioned in above (b);
- d) Undertake steps to secure required fund both from external and internal sources for the implementation of such plans;
- e) Enter into agreements with various agencies or organization, internal or external, for securing funds for the implementation of such plans; and
- f) Carry on administration, management, operation and maintenance of bridge and toll roads established or constructed by it.



1.04 BBA Projects

A) **Bangabandhu Bridge:**

The bridge was constructed from October 1994 to June 1998. It was opened for the traffic on 23rd June, 1998.

Bridge and Approach Viaducts

The bridge is 4.8 Km long and 18.5 meter wide. The length of the two approach viaducts is 128 meter each. The builder was Hyundai Engineering and Construction Joint Venture of Korea. The location of the Bridge is 160 km (approx.) north of the capital Dhaka on the river Jamuna having its east end at Tangail District and the west end at Sirajgonj District.

River Training Works (RTW)

The river training works consists of:

East Guide Bund	:	3.26 Km
West Guide Bund	:	3.07 Km
Bhuapur Hard Point	:	1.7 Km

The builder of the RTW was HAM-VOAJV of Netherlands.

Approach Roads

Two approach roads are:

East Approach Road	:	14.76 Km and
West Approach Road	:	16.93 Km

The builder of the Approach Roads was Samwhan Corporation of Korea.

Flood Embankments

There are two flood embankments- East and west, constructed under Contract 7 and 8 respectively.

Environment Management Action Plan (EMAP)

An Environment Impact Assessment (EIA) of the project was an integral part of the project feasibility study. On the basis of various studies and other exploratory works, a framework "Environment Management Action Plan (EMAP)" was prepared. To facilitate implementation and monitoring of EMAP, a separate wing called "Environment unit" was established.

Resettlement Action Plan (RAP)

As a result of Land acquisition for construction of various components and facilities (i.e. the Bridge and the Approach Viaducts; the East and West Guide Bunds for river training and protection, the East-West Approach Road, etc.) many persons' were affected (defined as Project Affected Persons- PAPs). In accordance with the World Bank suggestions, a resettlement plan called "Revised Resettlement Action Plan (RRAP)" was prepared to mitigate the adverse impacts of land acquisition and displacements. The primary objectives of the RRAP has been to restore and where possible to improve income and living standards of the affected persons. The implementation of RRAP is progressing satisfactorily.



Sources of Finance of the BBA and the Principal Terms

The project costs were financed by:

- 1) The Government of Bangladesh (GOB);
- 2) International Development Association (IDA);
- 3) The Asian Development Bank (ADB); and
- 4) The Overseas Economic Corporation Fund (OECF).

Financer	Amount of Finance (Figures in million)		Contribution (%)	Nature	Interest	Repayment
	BDT	Other Currency				
GOB	14296.440 m	US\$ 362 m	34 %	Equity	-	-
IDA	8544.543 m	143.60 m SDR (US\$ 200 m)	22 %	Long Term Loan	0.75 % interest per annum payable quarterly	30 years with effect from June 15, 2004
ADB	8289.500 m	145.607 m SDR(US\$ 200 m)	22 %	Long Term Loan	1 % interest per annum payable half yearly	30 years with effect from July 01, 2004
OECF (Japan)	8255.100 m	21562 m Yen (US\$ 200 m)	22 %	Long Term Loan	1 % interest per annum payable half yearly	20 years with effect from June 20, 2004
Total	39385.583 m	US\$ 962 m	100%	-	-	-

The credit/loans from Co-Financiers have been re-rent to BBA by the GOB at Taka currency equivalent as on the date of disbursement by the Co-Financiers on the terms and conditions as are between the GOB and the co-financer's loans/credits to the GOB in Taka currency along with the interest as aforesaid.

Operation and Maintenance Contract of the Bangabandhu Bridge

i. JOMAC

The operation and maintenance contract of the bridge has been awarded to JOMAC Ltd. (O&M Contract) for 5 years effective from 23 July, 1998 to 31 March, 2004 at a contract of Taka 112.50 Crore. (approx.) payable as under:

In Foreign Currency (Taka Equivalent at current rate) 78.37 Crore.

In local currency (Taka) 31.42 Crore.

ii. Marga Net One Ltd.

The operation and maintenance contract of the bridge has been awarded to Marga Net One Ltd. (O&M Contract) for 5 years effective from April 01, 2004 to 31 May, 2009 at a contract cost of Taka 51.00 Crore in local currency.

iii. BBSO

After completion the contract with Marga Net One Ltd. The operation and maintenance contract of the bridge has been awarded to Bangabandhu Bridge Special Organization (BBSO), of Bangladesh Army effective from June 01, 2009 to October 31, 2010 at an actual cost.

Actual payment made in local currency TK. 12,264,648.



iv. **MCCC (No. 04)-SEL-UDC JV**

The operation and maintenance contract of the Bangabandhu Bridge and Associated has been awarded to MCCC (No.04)-SEL-UDC JV Ltd. (O&M Contract) for 5 years and 6 months (Including 6months extension) effective from 01 November, 2010 to 30 November, 2015.

Contract price in local currency was Taka: 53.91 Crore but BBA paid 52.72crore.

v. **S.S. Construction**

The operation and maintenance contract of the Bangabandhu Bridge has been awarded to S.S Construction (O & M Contract) for 7 months (1 Month Extension) effective from December 01, 2015 to June 30, 2016 at a contract cost of TK.58,215,969

Actual payment made Tk. 58,144,370.

vi. **China Communications Construction Company Limited (CCCC):**

The operation and maintenance contract of the Bangabandhu Bridge has been awarded to **China Communications Construction Company Limited** (O & M Contract) for 5 years effective from July 01, 2016 at a contract cost of TK. 1,420,337,064.

vii. **GSIC-SEL-UDC JV**

The operation and maintenance contract of **toll collection** of the Bangabandhu Bridge has been awarded to GSIC-SEL-UDC JV Ltd. (O&M Contract) for 5 years & 6 Months (Including 6 Months extension) effective from November 01, 2010 to 30 April, 2016 at a contract price In local currency Taka 14.45 Crore.

Actual payment made Tk. 14.83 Crore.

viii. **B.B.A May 01, 2016 to January 14, 2017**

Due to unavoidable situation no contract has not been signed with any operator during 1st May 2016 to 14th January 2017. During that period Bangladesh Bridge Authority collected toll from Bangabandhu Bridge.

ix. **Computer Network System Ltd.(CNS)**

The operation and maintenance contract of toll collection system including collection of toll and other relating services of Bangabandhu Bridge has been awarded to **Computer Network Systems Ltd. (CNS)** at a contract price of Tk.16,574,392.30 for a 6 months period effective from 15th January 2017 to 15th July,2017.

BBA paid TK. 16,590,535.



xi. Computer Network System Ltd.(CNS)

The operation and maintenance contract of toll collection system including collection of toll and other relating services of Bangabandhu Bridge has been renewed from 16th July 2017 to 13th July 18. BBA paid 45,735,112 for this period.

B) Mukterpur (Sixth Bangladesh-China Friendship) Bridge:

In order to establish direct transportation link between Dhaka and Munshiganj, construction of 1521m long Mukterpur Bridge over the river Dhaleswari has been completed in February 2008, with the technical and financial assistance of the Government of the People's Republic of China. With the completion of the bridge quick and easy transportation of people as well as agriculture products like vegetable, fruits and others products have been possible in and around Dhaka city.

Salient Features of the Bridge

Name of the Bridge	: Sixth Bangladesh-China Friendship Bridge (Mukterpur Bridge)
Executing Agency	: Bangladesh Bridge Authority (BBA), Bridges Division, Ministry of Communications
Implementation Unit (Contractor)	: China Road & Bridge Corporation (CRBC)
Project Location	: At Mukterpur on Dhaka-Munshiganj Regional Highway; 25.0 km from Dhaka
Approval of PP	: July 07, 2004
Signing of Construction Agreement	: December 27, 2004 between BBA and CRBC
Type of the Bridge	: Balance cantilever Cast-in-situ pre-stressed concrete box girder
Length of the Bridge	: 1521.00 meter
Width	: 10 m (carriage way-7.5m & sidewalk-2x1.25m)
Span Arrangement	: 37 Nos (15x30m+57m+5x100m+57m+15x30m)
No of Piers	: 36 Nos
No of Piles	: 126 Nos
Type of Foundation	: Cast-in-situ bored pile Foundation Approach Road 673.235m (332.735m North side and 340.50m South side)
Project Cost	: 208.35 Crore Local-79.15 Crore PA-129.20 Crore
Commencement of the Work	: July 07, 2005
Contracted Completion Time	: 38 Months
Actual Completion Time	: 31 Months

C) Bangabandhu Sheikh Mujibur Rahman Tunnel:

Project cost BDT. 10689.71 crore. Honorable Prime Minister sheikh Hasina Inaugurate the Tunnel on 28th October 2023. Till June 2023 physical progress of the project is 98% and Financial Progress is 91.51%. 5.437-acre Land acquired at the both side of the Tunnel to set up the scanner machine.



Operation and maintenance of Mukterpur Bridge

i) MSA-RE JV

The operation and maintenance contract of the Mukterpur Bridge and Associated has been awarded to MSA-RE JV (O & M Contract) for 2 years effective from March 2012 to February 2014 at a contract cost of Taka 3,661,162.67.

Actual payment was Tk. 2,285,596.00.

ii) M/S Dhaka Services Company

The operation and maintenance contract of the Mukterpur Bridge and Associated has been awarded to M/S Dhaka Services Company (O & M Contract) for 2 years effective from June 2015 to May 2017 at a contract cost of Taka 4,267,281.77.

BBA paid TK.670,254.00 for this contract.

iii) Computer Network Systems (CNS) Limited

The operation and maintenance contract of the Mukterpur Bridge and Associated has been awarded to Computer Network Systems (CNS) Ltd. (For Supply, Installation, Testing and commissioning of Modern Computerized Toll Management system preferable online including collection of Toll and Operation & Maintenance) for 5 years and 6 months effective from December 01, 2013 at a contract cost of Taka 23% of total Revenue excluding VAT & Including IT.

BBA Paid Tk. 38,882,407 during the year and Tk. 170,171,875 upto 30 June 2019.

D) Other ongoing projects:

- I. Padma Multipurpose Bridge Project;
- II. Dhaka Elevated Expressway PPP Project;
- III. Greater Dhaka Sustainable Urban Transport Project (BRT Gazipur-Airport);
- IV. Karnaphuli Multi Lane Road Tunnel Project;
- V. South Asian Sub regional Economic Cooperation.

The above mentioned projects are funded separately by the government and will be incorporated in due course after completion of the same.

2.00 Summary of Significant Accounting Policies:

The significant accounting policies followed in the preparation and presentation of these financial statements are summarized below.

2.01 Basis of Preparation and Presentation of Financial Statements

The financial statements of the BBA as at and for the year ended June 30, 2019 have been prepared based on historical cost basis on generally accepted accounting principles (GAAP) in Bangladesh and, therefore, no adjustments have been made for inflationary factors affecting the financial statements. The accounting policies, unless otherwise stated, have been consistently applied by the BBA and are consistent with those of the previous year.



2.02 Statement of Compliance

The financial statements have been prepared on a going concern basis following accrual and cash basis of accounting in accordance with International Accounting Standards (IAS), which are consistent in all material respects with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) as adopted in Bangladesh and according to the JMBA (Amended) Act, 1998 and other laws and rules applicable in Bangladesh.

2.03 Rearrange/Restate

Previous year's figures, wherever considered necessary, have been rearranged/restated/reclassified, for the purpose of comparison with current year's presentation without any impact on the profit and value of assets and liabilities as reported in the financial statements.

- a) IDA grant of TK. 247,666 and UNDP grant of TK. 285,139 were included in Authority's Fund which have been presented in note number 09 under the Equity of this year.
- b) Biological assets were included with Property, Plant & Equipment disregarding the requirement of IAS 41, which is now presented as separate item of Non-current asset in the face of the Statement of Financial Position at cost.

2.04 Comparative Information

As required by paragraphs 10 and 38 of IAS-1 "Presentation of Financial Statements" comparative information in respect of the previous year have been presented in all numerical information in the financial statements and the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

2.05 Functional and Presentational Currency

The financial statements are presented in Bangladeshi Taka which is the BBA's functional currency. All financial information presented in BD Thousand Taka has been rounded off to the nearest Taka.

2.06 Use of Estimates and Judgment

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual result may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis.

2.07 Revenue Recognition

As per IFRS-15 "Revenue", Revenue is to be recognized when it is probable that the economic benefits associated with the transaction will flow to the BBA and the amount of revenue can be measured reliably. The BBA recognizes revenue when they receive the cash from client except the Bangabandhu bridge toll income.

i) Rail Tariff

As per agreement between Bangladesh Railway and the BBA dated on 17/06/1998, the annual tariff was fixed at Taka 5 million for the time being, payable in two equal six monthly installments commencing from July 01, 1998. Tariff has been received on 19th July 18. As the accounts prepared on cash basis so this income does not consider this financial year.



ii) *Electric Tariff*

As per decision made in the meeting dated 24/05/1999 between Bangladesh Power Development Board (BPDB) and the BBA, the annual tariff was fixed at Taka 0.5 million for the time being; receivable in two equal six monthly installments.

iii) *Gas Tariff*

As per agreement between Bangladesh Gas Transmission Company Limited (GTCL) and the BBA, on dated 02.01.2005 the tariff was fixed at rate of 30.00 Lakh up to June, 2005 and from July 2005 at the rate of 2.50% of wheeling charge of Gas transmission. In this financial year BBA received 7,423,786 in 2 years in different installments.

iv) *Tele-Communication Lease (BTCL)*

As per agreement signed on 25.05.2008 between Bangladesh Gas Transmission Company Limited (BTCL) and BBA annual lease was fixed at Taka 3 million. For the 2nd five years, the annual rent was enhanced at the rate of 10% of the above rent. It may be mentioned that the agreement was signed for a period of 10 years which has already been expired. So, extension of the lease deed agreement is now under process.

v) *Other Revenue*

All other revenue is recognized when the BBA's right to receive such income has been reasonably determined and all conditions precedent is satisfied.

2.08 Property, Plant and Equipment

i) *Owned Assets*

All Property, Plant and Equipment are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable costs (including freight, duties and non refundable taxes) of bringing the assets to its working condition for its intended use as per International Accounting Standard IAS-16 "Property, Plant and Equipment".

Direct costs of construction of the bridge and approach viaducts; river training works and approach roads have been provisionally capitalized as per the interim payment certificates issued by engineers (construction supervision consultants). Direct costs of construction of flood embankments have been capitalized as per contractor's bills.

Indirect costs of construction have been provisionally capitalized in the ratios of provisional direct costs of construction components. Indirect costs include the following:

- Construction supervision consultancy fees and costs;
- Management consultancy fees and costs [excluding fixed assets acquired and capitalized under fees and cost of panel of experts (POEs)];
- OECF handling charges; and
- BBA establishment costs.

ii) *Subsequent Expenditure of Fixed Assets*

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it probable that the future economic benefits embodied within the part will flow to the BBA and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in the income statement as incurred.



iii) Depreciation and Amortization of Fixed Assets

Land is held on a freehold basis and 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. As per IAS-16 para 55 depreciation has been charged on addition of fixed assets during the year and depreciation has been charged all the fixed assets using Reducing Balance Method which has no depreciation on retirement.

The annual depreciation rates applicable to various categories of fixed assets are under:

<u>Category of Assets</u>	<u>Rate</u>	<u>Category of Assets</u>	<u>Rate</u>
Land	-	Bridge Site Administrative Building	5%
Land Development	-	Bridge Site Residential Building	5%
Plant & Social Afforestation	-	Construction of Thana Bhaban	5%
Main Bridge	2.5%	Bus Stand	5%
Approach Viaducts	2.5%	Furniture and Fittings	10%
Guide Bunds	2.5%	Motor Vehicles and Boats	20%
Hard Points	2.5%	Major Plant And Equipment	10%
Blasted Angular Rock	2.5%	Water Treatment Plant	10%
Approach Roads	2.5%	Seismic Instruments	10%
Flood Embankment	2.5%	Computers	20%
Internal Road	2.5%	Office Equipment	15%
Internal Road Construction	2.5%	Electric Equipment	10%
Head Office Administration Building	5%	Books & Periodicals	10%
Bridge End Facilities	5%	Other Fixed Assets	25%
Toll Plaza	5%		

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 asset and the net sales proceeds.

(For details please refer to Note – 3 and Annexure – A to B)

2.09 Investments

Investments include investment in FDR and Depreciation fund investment. All investments are initially recognized at cost, being the fair value of the consideration given and including acquisition charges associated with the investment as per IFRS-09 "Financial Instruments".

2.10 Accounts & Other Receivable

Accounts & Other Receivable include tolls receivable, ICB Islamic Bank Limited. These represent net realizable value only. None of them has been considered to be doubtful and as such no provision for bad and doubtful debts has been made in the financial statements.

2.11 Advances, Deposits and Prepayments

i) Advances

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or changes to other accounts heads.

ii) Deposits

Deposits are measured at payment value.



iii) Prepayments

Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charge to Statement of Comprehensive Income.

2.12 Reconciliation of Inter Unit Current Account

Accounts with regard to inter-unit are reconciled regularly and there are no material differences which may affect the financial statements significantly.

2.13 Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank, which were held and available for use by the BBA without any restriction and are readily convertible to a known amount of cash and that are subject to an insignificant risk of change in value. Bank Balances shown in the accounts are duly reconciled.

2.14 Deposits

Deposit comprises security deposit, deposit work, contract retention, etc. On the Statement of Financial Position date, all deposits are recognized is a present obligation of the BBA arising from past events and the amount would be payable to different parties for service received.

2.15 VAT & Tax Payable

VAT & Tax Payable comprises VAT & Tax deducted at source from different parties on behalf of the Government for the payment of service received by the BBA. On the Statement of Financial Position date, all VAT & Tax Payable are recognized is a present obligation of the BBA arising from past events and the amount to be deposited to the Govt. Exchequer.

2.16 Liability for Expenses

All liability for expenses is recognized on the Statement of Financial Position date if, as a result of past events, the BBA 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.

2.17 Authority's Fund

Fund account includes grants made by the Government and UNDP. UNDP grant was made for the Feasibility Study of Bangabandhu Bridge.

2.18 Bridge Repair & Maintenance Reserve

Since the cost of bridge-repair & maintenance would be too expensive, the management of the BBA decided to create a provision/reserve for bridge repair & maintenance @ 4% on total revenue.

2.19 Approach Roads Reserve

The cost of repair Approach Roads is very high. So the management of BBA decided to create a provision/reserve for Approach Roads @2% on total revenue.

2.20 Guide bund/Flood Embankment Reserve

Since the cost of Guide Bund/Flood Embankment would be expensive, the management of the BBA decided to create a provision/reserve for Guide Bund/Flood Embankment Reserve @5% on total revenue.



2.21 Retained Earnings

Retained Earnings represents previous year's accumulated surplus/(deficit) along with the current year's net surplus/(deficit) after deducted some provision/reserve and considering prior year's adjustments.

2.22 Borrowings (Bangabandhu Bridge)

i) ADB Loan

ADB loan Tk. 3,568.062 million represents a long-term loan received from Asian Development Bank (ADB) after payment made during the year Tk. 398.202 million as principal. The gross loan was Tk. 8289.500 million (145.607 million SDR/US\$ 200 million) Payable within 30 years in 60 installments including grace period of ten years with effect from July 01, 2004. The interest rate is 1% per annum.

ii) IDA Loan

IDA loan Tk. 3,737.563 million represents a long-term loan received from International Development Agency (IDA) after payment made during the year Tk. 392.531 million as principal. The gross loan was Tk. 8544.543 million (143.60 million SDR/US\$ 200 million). The loan was repayable within 30 years in 120 installments including grace period of ten years with effect from June 15, 2004. The interest rate is 0.75% per annum.

iii) OECF Loan

OECF loan Tk. 658.631 million represents a long-term loan received from Overseas Economic Cooperation Fund (OECF) after payment made during the year Tk. 494.365 million as principal. The gross loan was Tk. 8255.100 million (21562 million Yen/US\$ 200 million). The loan was repayable within 20 years in 40 installments including grace period of ten years with effect from June 20, 2004. The interest rate is 1% per annum.

2.23 Accounting for Borrowing Costs

Interest on loan is treated in line with the requirement of IAS-23 'Borrowing Costs'. Interest on loan for on-going projects is shown under project in progress as interest during construction (IDC) and project to date IDC is capitalized after completion of the project. Interest on loan for completed project is being charged in the income statements as expenses in the period in which it is incurred.

2.24 Contingent Liability and Contingent Assets

BBA has claimed Tk. 309,036,389.89 from JOMAC Ltd. management, operation and maintenance contractor of Bangabandhu Bridge for non-compliance of certain conditions of Management, Operation and Maintenance (MOM) Contract. JOMAC provided a bank guarantee for US \$ 3,000,000 in favor of BBA. However, BBA tried to encash the bank guarantee issued in favor of them. But National Bank Ltd. declined the payment quoting the reference that BBA had not met the requirement of clause 2 of Management, Operation and Maintenance (MOM) Contract. Finally, the Authority appointed an arbitrator to resolve the issue. But the issue has been remaining unresolved which deserve immediate attention of the BBA management for a favorable settlement.

2.25 Cash Flow Statement

IAS-1 Para 10 "Presentation of Financial Statements" requires that a cash flow statement is to be prepared as it provides information about cash flows of the enterprise/organization that is useful in providing users of financial statements with a basis to assess the ability of the enterprise/organization to generate cash and cash equivalents and the needs of the enterprise/organization to utilize those cash flows.



Cash flow statement has been prepared in accordance with IAS-7 "Cash Flow Statements" under the indirect method for the year, classified by operating, investing and financing activities.

2.26 Foreign Currency Transactions

Transactions denominated in foreign currencies are converted into at rate prevailing at the respective date. Assets and liabilities denominated in foreign currencies are converted into taka at the rate of exchange prevailing at the date of the Statement of Financial Position. Any gain/loss resulting from foreign currency transactions is charged to the Statement of Comprehensive Income in accordance with IAS-21 "The Effects of Changes in Foreign Exchange Rates".

2.27 Reporting Period

The financial period of the BBA covers the activities from July 01, 2022 to June 30, 2023.

2.28 Data has been crashed from software

Adjustment of Previous Years Expenses have been stands for Accounting data from Software System has been crashed on dated 18 November 2020.

2.29 Deferred Tax

As per third schedule of (IT) depreciation has been calculated and shown in the financial statement moreover as per high court declaration financial statement to be accepted income tax liabilities as such no deferred tax is required.

2.30 Employee Benefit

The entity is yet calculate and fully comply the Gratuity and Contributory Provident fund (CPF), and is under process.



Bangladesh Bridge Authority (BBA)
Notes to the financial Statements
As at and for the year ended June 30, 2023

Particulars	Notes	Figures in '000 BDT	
		June 30, 2023	June 30, 2022
3 Property, Plant and Equipment			
A. Cost			
Balance as on 01 July 2022		40,621,659	40,569,809
Addition during the year		11,689,660	51,850
		52,311,319	40,621,659
Less: Disposed during the year		-	-
Balance as on 30 June 2023		52,311,319	40,621,659
B. Accumulated depreciation			
Balance as on 01 July 2022		18,404,582	17,793,469
Addition during the year		598,783	611,112
		19,003,364	18,404,581
Less: Disposed during the year		-	-
Balance as on 30 June 2023		19,003,364	18,404,581
Written Down Value (A-B) (Annexure-A)		33,307,955	22,217,078
4 Biological Assets (Plantation & Social Afforestation)			
Balance as on 01 July 2022		15,568	15,568
Add: Addition during the year		179	-
		15,747	15,568
Less: Adjustment made during the year		-	-
Balance as on 30 June 2023		15,747	15,568
5 Investment - Fixed Deposits Receipts			
BBA Fund (note-5.01)		1,224,642	1,044,642
Depreciation Fund (note-5.02)		18,450,002	19,876,652
		19,674,644	20,921,294
5.01 BBA Fund			
Balance as on 01 July 2022		1,044,642	1,479,642
Add: Addition during the year		6,840,000	-
		7,884,642	1,479,642
Less: Encashed during the year		6,660,000	435,000
Balance as on 30 June 2023		1,224,642	1,044,642
5.02 Depreciation Fund			
Balance as on 01 July 2022		19,876,652	16,756,652
Add: Addition during the year		6,990,000	10,275,000
		26,866,652	27,031,652
Less: Encashment made during the year		8,416,650	7,155,000
Balance as on 30 June 2023		18,450,002	19,876,652
6 Accounts & Other Receivable			
Toll Receivables (note-6.01)		206,740	102,804
Other Receivables (note-6.02)		453,477	453,477
		660,217	556,281
The break-up of the figure is given below:			
Opening Balance		556,281	520,170
Add: Addition during the year		15,127,456	7,379,509
		15,683,737	7,899,679
(Less) Adjustment during the year		15,023,520	7,343,398
Closing Balance		660,217	556,281



	Particulars	Notes	Figures in '000 BDT	
			June 30, 2023	June 30, 2022
6.01	Toll Receivables			
	JOMAC (BB) (Since 2015-16)		49,917	49,917
	BB(Self)		1,20,123	25,807
	CNS Ltd. (Mukterpur Bridge)		7,890	6,054
	KEC-MBC-JV		28,810	21,026
			<u>2,06,740</u>	<u>1,02,804</u>
6.02	Other Receivable			
	ICB Islami Bank Ltd. (Since 2015-16)		4,53,477	4,53,477
			<u>4,53,477</u>	<u>4,53,477</u>
7	Advances, Deposits & Prepayments			
	Advances (note-7.01)		22,11,876	17,74,595
	Deposits (note-7.02)		774	774
	Inter-unit current accounts (note-7.03)		30,10,99,999	49,846
			<u>30,33,12,649</u>	<u>18,25,215</u>
7.01	Advances			
	Expenses (note-7.01.01)		2,41,112	2,43,783
	Payment of Advance Income Tax (NBR-DCT) (note-7.01.02)		13,08,627	10,98,627
	Advance Income Tax (Deducted at source) (note-7.01.03)		2,94,462	1,67,726
	House Building Advance		829	980
	TA/DA		2,634	2,634
	Computer Purchase		186	190
	Fuel		332	628
	Motor Cycle Purchase		346	265
	Dhaka Subway Project		-	575
	Bangladesh Setu Katripokha Abasan Nirman project		3,63,348	2,44,187
	Karanphuly Multilane Tunnel Project		-	15,000
			<u>22,11,876</u>	<u>17,74,595</u>
7.01.01	Expenses			
	Head Quarter (HQ)		2,31,753	2,37,203
	HRD Project		9,359	6,580
			<u>2,41,112</u>	<u>2,43,783</u>
	HQ			
	Balance as on 01 July 2022		2,37,203	2,51,940
	Add: Addition during the year		11,014	17,713
			<u>2,48,217</u>	<u>2,69,653</u>
	Less: Adjustment made during the year		16,464	32,450
	Balance on 30 June 2023		<u>2,31,753</u>	<u>2,37,203</u>
	HRD Project			
	Balance as on 01 July 2022		6,580	726
	Add: Addition during the year		6,649	11,174
			<u>13,229</u>	<u>11,900</u>
	Less: Adjustment made during the year		3,870	5,320
	Balance on 30 June 2023		<u>9,359</u>	<u>6,580</u>
7.01.02	Advance Income Tax (NBR-DCT)			
	Opening Balance		10,98,627	9,98,627
	Add: Addition during the year		12,10,000	10,00,000
			<u>23,08,627</u>	<u>19,98,627</u>
	Less: Adjustment made during the year		10,00,000	9,00,000
	Closing Balance		<u>13,08,627</u>	<u>10,98,627</u>



Particulars	Notes	Figures in '000 BDT	
		June 30, 2023	June 30, 2022
7.01.03 Advance Income Tax (at source)			
i) AIT on BBA FDR A/C		31,370	8,482
ii) AIT on Depreciation Fund FDR		1,80,002	1,05,050
iii) AIT on STD A/C (note-7.01.03-A)		17,848	5,616
iv) AIT on Project Bank Interest		63,970	46,686
v) AIT on Other Income		1,272	1,892
Total		2,94,462	1,67,726
7.01.03-A AIT on STD A/C			
HQ		16,445	5,603
BBA Master plan project		1,333	-
HRD Project		70	13
		17,848	5,616
The break-up of the figure is given below:			
Balance as on 01 July 2022		1,67,726	1,61,455
Addition during the year		2,89,383	1,69,586
		4,57,109	3,31,041
Adjustment during the year		1,62,647	1,63,315
Balance as on 30 June 2023		2,94,462	1,67,726
Detail are as given below:			
Balance as on 01 July 2022			
HQ		1,67,713	1,61,455
BBA Master plan project		-	-
HRD Project		13	-
		1,67,726	1,61,455
Add: Addition during the year			
HQ		2,87,994	1,69,573
BBA Master plan project		1,333	-
HRD Project		56	13
		2,89,383	1,69,586
Less: Adjustment made during the year			
HQ		1,62,647	1,63,315
BBA Master plan project		-	-
HRD Project		-	-
		1,62,647	1,63,315
Balance as on 30 June 2023			
HQ		2,93,060	1,67,713
BBA Master plan project		1,333	-
HRD Project		69	13
		2,94,462	1,67,726
7.02 Deposits			
Security Deposits (Since 2015-16)		375	375
Dhaka Electric Supply Authority(Since 2007-08)		384	384
Earnest Money (Since 2007-08)		15	15
		774	774
7.03 Inter Unit Current Accounts			
BBA Master plan project		4,029	-
BRT Project(BBA Part)		-	49,846
PMBP		30,10,95,970	-
		30,10,99,999	49,846
8 Cash & Cash Equivalents			
Cash in Hand (note-8.01)		45	43
Cash at Bank (note-8.02)		18,09,527	6,70,860
		18,09,572	6,70,903



Particulars	Notes	Figures in '000 BDT	
		June 30, 2023	June 30, 2022
8.01 Cash In Hand			
Main Cash		5	3
Petty Cash, Dhaka		40	40
		45	43
8.02 Cash at Bank			
Short-Term Deposit Accounts (note-8.02.01)		18,00,533	6,62,993
Current Accounts (note-8.02.02)		8,994	7,867
		18,09,527	6,70,860
8.02.01 Short-Term Deposit Accounts			
Agrani Bank Limited		11,55,444	(59,508)
Mercantile Bank Limited		-	16,395
Bank Asia		-	(34,994)
Trust Bank Limited		72	1,339
Janata Bank Ltd.		4,467	50,527
Dutch Bangla Bank Ltd.		1,083	450
Jamuna Bank Ltd.		3,10,205	86,059
Sonali Bank Limited		18,747	2,648
Basic Bank Limited		1,624	21,595
United Commercial Bank Limited		-	88
One Bank Limited		1,49,535	5,58,831
		16,41,177	6,43,430
Sonali Bank Limited(MPP)		1,37,456	4,104
Agrani Bank Ltd. (MPP)		12,836	-
Janata Bank Ltd.(Panchabati)		803	-
Mercantile Bank Limited(HRD)		8,261	15,459
		18,00,533	6,62,993
8.02.02 Current Account			
DOSA Account Balance (Since 2015-16)		7,867	7,867
Personal Ledger A/C		1,127	-
		8,994	7,867
9 Authority's Fund			
i) Annual Development Program (ADP)			
a) Bangabandhu Bridge		1,48,15,024	1,48,15,024
b) Mukterpur project		6,75,444	6,75,444
c) Morphology Survey-Bangabandhu Bridge		13,147	13,147
d) Padma Bridge -Feasibility Study 1		44,400	44,400
e) Padma Bridge -Feasibility Study 2		12,728	12,728
f)Panchabati -Mukterpur Project		98,05,826	-
ii) UNDP Grant-Bangabandhu Bridge Feasibility Study		2,85,139	2,85,139
iii) IDA Grant		2,47,666	2,47,666
iv) a)Unspent Authority's Fund Refunded(BB)		(44,64,079)	(44,64,079)
b)Unspent Authority's Fund Refunded(Panchabati))		(3,963)	-
		2,14,31,332	1,16,29,469
The break-up of the figure is given below:			
Opening Balance		1,16,29,469	1,16,29,469
Add: Addition during the year		98,05,826	
		2,14,35,295	1,16,29,469
Less: Adjustment made during the year		3,963	-
Closing Balance		2,14,31,332	1,16,29,469



	Particulars	Notes	Figures in '000 BDT	
			June 30, 2023	June 30, 2022
10	Bridge Repair & Maintenance Reserve			
	Opening Balance		33,86,158	30,13,850
	Add: Addition during the year (4% on Total Revenue)		7,06,676	3,72,308
			40,92,833	33,86,158
	Less: Adjustment made during the year		-	-
	Closing Balance		40,92,833	33,86,158
11	Approach Roads Reserve			
	Opening Balance		15,89,315	14,03,161
	Add: Addition during the year (2% on Total Revenue)		3,53,338	1,86,154
			19,42,653	15,89,315
	Less: Adjustment made during the year		-	-
	Closing Balance		19,42,653	15,89,315
12	Guide Bund /Flood Embankment Reserve			
	Opening Balance		39,73,286	35,07,902
	Add: Addition during the year (5% on Total Revenue)		8,83,345	4,65,384
			48,56,631	39,73,286
	Less: Adjustment during the year		-	-
	Closing Balance		48,56,631	39,73,286
13	Retained Earnings			
	Accumulated Surplus/(deficit) brought forward		1,75,11,218	1,52,23,647
	Add: Net Surplus/(Deficit) after Tax Provision/Reserve		30,41,597	34,17,820
			2,05,52,815	1,86,41,468
	Less: Reserve for Bridge Maintenance		19,43,359	10,23,846
			1,86,09,456	1,76,17,622
	Add/(Less): Prior Year's Adjustments			
	i) Dividend paid to government		(1,00,000)	(1,00,000)
	ii) Adjustment for previous years expenses		165	(6,404)
			(99,835)	(1,06,404)
			1,85,09,621	1,75,11,218
14	Borrowings			
	Asian Development Bank Loan(ADB-BB) (note-14.01)		39,04,884	31,65,863
	International Development Association Loan(IDA-BB) (note-14.02)		37,66,900	33,45,033
	Overseas Cooperation Fund of Japan Loan(OECF-BB) (note-14.03)		1,36,380	1,64,266
	Government of Bangladesh (GoB-Padma) (note-14.04)		29,59,40,800	-
	Asian Development Bank Loan (Padma)-2375 BAN (note-14.05)		12,94,857	-
	Asian Development Bank Loan (Padma)-2393 BAN (note-14.06)		7,26,714	-
			30,57,70,535	66,75,162
	Loan wise breakup has been given as below:			
14.01	Asian Development Bank Loan(ADB-BB)			
	Opening Balance		31,65,863	
	Add: Addition due to foreign currency fluctuation		11,41,220	
			43,07,083	31,65,863
	Less: Payment made during the year		4,02,199	
	Closing Balance		39,04,884	31,65,863
14.02	International Development Association Loan(IDA-BB)			
	Opening Balance		33,45,033	
	Add: Addition due to foreign currency fluctuation		8,14,398	
			41,59,431	33,45,033
	Less: Payment made during the year		3,92,531	
	Closing Balance		37,66,900	33,45,033



Particulars	Notes	Figures in '000 BDT	
		June 30, 2023	June 30, 2022
14.03 Overseas Cooperation Fund of Japan Loan(OECF-BB)			
Opening Balance		1,64,266	
Add: Addition due to foreign currency fluctuation		4,66,478	1,64,266
		6,30,745	
Less: Payment made during the year		4,94,365	
Closing Balance		1,36,380	1,64,266
14.04 Government of Bangladesh Loan(GoB-Padma)			
Addition during the year		29,89,30,000	-
		29,89,30,000	-
Less: Payment made during the year		29,89,200	-
Closing Balance		29,59,40,800	-
14.05 Asian Development Bank Loan (Padma)-2375 BAN			
Addition during the year		13,87,347	-
Add: Addition due to foreign currency fluctuation		14,386	-
		14,01,733	-
Less: Payment made during the year		1,06,877	-
Closing Balance		12,94,857	-
14.06 Asian Development Bank Loan (Padma)-2393 BAN			
Addition during the year		7,78,622	-
Add: Addition due to foreign currency fluctuation		8,074	-
		7,86,696	-
Less: Payment made during the year		59,983	-
Closing Balance		7,26,714	-
15 Deposits			
Retention Money (note-15.01)		85,488	71,248
Cash Security (note-15.02)		38,286	38,127
Earnest Money		228	271
		1,24,002	1,09,646
15.01 Retention Money			
HO		85,381	71,248
Panchabati -Mukterpur Project		107	-
		85,488	71,248
15.02 Cash Security			
HO		37,589	38,127
Panchabati -Mukterpur Project		697	-
		38,286	38,127
The break-up of the figure is given below:			
Opening Balance		1,09,646	1,04,367
Add: Addition during the year		-	-
Head Quarter		58,491	-
Panchabati -Mukterpur Project		803	24,950
		1,68,940	1,29,317
Less: Adjustment made during the year			
Head Quarter		44,938	-
Panchabati -Mukterpur Project		-	19,671
Closing Balance		1,24,002	1,09,646
16 Withheld VAT & Tax Payable			
VAT Deduction at Source (note-16.01)		4,259	4,302
Income Tax Deduction at Source (note-16.02)		1,378	1,413
		5,637	5,715



Particulars	Notes	Figures in '000 BDT	
		June 30, 2023	June 30, 2022
16.01 VAT Deduction at Source			
Head Quarter		4,229	4,213
HRD Project		30	89
		<u>4,259</u>	<u>4,302</u>
16.02 Income Tax Deduction at Source			
Head Quarter		1,358	1,351
HRD Project		20	62
		<u>1,378</u>	<u>1,413</u>
The break-up of the figure is given below:			
Opening Balance		5,715	9,568
Add: Addition during the year		2,89,422	1,38,061
		<u>2,95,137</u>	<u>1,47,629</u>
Less: Adjustment during the year		2,89,500	1,41,914
Closing Balance		<u>5,637</u>	<u>5,715</u>
17 Liabilities For Expenses			
Salary Clearances		-	9,050
CPF Deduction (Employees)		-	1,177
CPF Contribution Payable (BBA)		-	321
CPF Advance Deduction		-	151
Interest on CPF Loan Deduction		-	86
Earn Leave Encashment		-	41,849
Interest on CPF Loan Subscription		84,609	-
Interest on CPF Contribution		70,149	-
Pension/Gratuity Contribution		30,383	23,147
Welfare Fund Adv.		-	12
House Building Advance Deduction		-	20
Miscellaneous Liabilities(HO)		7,25,897	89,317
Miscellaneous Liabilities(MPP)		1,03,459	-
Revenue Stamp		1	2
Others Deduction(Salary)		-	17
		<u>10,14,498</u>	<u>1,65,149</u>
The break-up of the figure is given below:			
Opening Balance		1,65,149	1,03,863
Add: Addition during the year		10,02,489	1,47,829
		<u>11,67,638</u>	<u>2,51,692</u>
Less: Adjustment made during the year		1,53,140	86,543
Closing Balance		<u>10,14,498</u>	<u>1,65,149</u>
18 Tax Payable of Authority			
Opening Balance		11,61,221	12,24,709
Add: Provision made during the year		10,33,041	11,61,221
		<u>21,94,262</u>	<u>23,85,930</u>
Less: Adjustment		11,61,221	12,24,709
Closing Balance		<u>10,33,041</u>	<u>11,61,221</u>
19 Bangabandhu Bridge Toll			
Car & Light Vehicles		11,92,196	9,86,692
Small Buses		5,941	5,067
Large Buses		16,06,944	13,32,000
Small Trucks		15,01,331	11,93,327
Medium Trucks		20,02,393	21,84,811
Large Trucks		1,72,874	10,99,045
Trailer		3,00,688	2,09,352
Motor Cycles		30,381	29,861
Excess Toll Received		107	5,915
		<u>68,12,855</u>	<u>70,46,070</u>



	Particulars	Notes	Figures in '000 BDT	
			June 30, 2023	June 30, 2022
20	Mukterpur Bridge Toll & Lease			
	Motor Cycles and Vans		8,042	5,278
	Other Vehicle (Auto Rickshaw/CNG)		99,841	83,469
	Car/Jeep/Micro Bus		36,611	30,173
	Small Buses		55	35
	Large Buses		6,477	10,563
	Small Trucks		16,156	13,416
	Medium Trucks		83,928	59,152
	Large Trucks		5,562	29,029
	Trailer		4,168	2,713
	Excess Toll Received		285	263
			2,61,125	2,34,091
21	Padma Bridge Toll			
	Car & Light Vehicles		27,13,630	53,648
	Small Buses		20,821	276
	Large Buses		30,63,617	23,848
	Small Trucks		7,24,563	6,150
	Medium Trucks		13,61,921	17,695
	Large Trucks		96,080	792
	Trailer		1,85,888	1,523
	Motor Cycles		33,267	4,236
	Excess Toll Received		698	129
			82,00,485	1,08,297
22	Rail Tariff			
	Bangladesh Railway		20,000	10,000
			20,000	10,000
23	Bank Interest			
	BBA Fund FDR		1,71,899	84,817
	STD A/C (note-23.01)		1,53,789	55,638
	Depreciation Fund FDR		12,07,998	10,64,631
	Project Bank A/c		6,04,212	4,54,355
			21,37,898	16,59,441
23.01	STD A/C			
	Head Quarter		1,46,748	55,541
	BBA Master plan project		6,667	-
	HRD Prpject		374	97
			1,53,789	55,638
24	Income From BB Area			
	Office & Rest House Rent BB Area		444	979
	Bangabandhu Resort Ltd.		5,794	71,074
	Grameen Phone		12,018	12,018
	SebaTelecom (Banglalink- Orascom Telecom)		12,100	12,100
	Contract-7		51,909	67,489
	Pond & Land lease		64,447	26,916
			1,46,712	1,90,576
25	Income From Mukterpur Area			
	Rent & Lease		1,881	1,706
			1,881	1,706
26	Income From Padma Bridge Area			
	Office & Rest House Rent Area		8,971	7,307
			8,971	7,307



Particulars	Notes	Figures in '000 BDT	
		June 30, 2023	June 30, 2022
27 Interest Received on Personal Loan			
Interest on House Building Loan		90	285
Interest on Computer Loan		8	19
Interest on Motorcycle Loan		9	60
		<u>107</u>	<u>364</u>
28 Other Income			
Forfeiture of Earnest Money (note-28.01)		965	697
Registration fee		-	105
Sale of Tender forms		243	455
Transport Rent fee		184	101
Compensation recovery		7,172	407
House rent recovery		155	-
Gas bill recovery		27	-
Telephone Charge recovery		22	16
Sale of Scrap		3,630	7,493
Resettlement plot handover fee		11,006	10,129
Profit from pisciculture		65	-
Miscellaneous Receipts		7,217	2,959
		<u>30,686</u>	<u>22,362</u>
28.01 Forfeiture of Earnest Money			
Head Quarter		965	622
BBA Master plan project		-	75
		<u>965</u>	<u>697</u>
29 Bridge & Tunnel Operating Cost			
Bangabandhu Bridge (note-29.01)		4,10,005	3,17,116
Mukterpur Bridge (note-29.02)		40,813	46,965
Padma Bridge (note-29.03)		8,17,964	1,212
Bngbandhu Sheikh Mujibur Rahman Tunnel (note-29.04)		6,58,723	-
		<u>19,27,505</u>	<u>3,65,293</u>
29.01 Bangabandhu Bridge			
O & M fee		3,01,725	2,08,612
Toll Operation fee		90,215	92,074
Toll exemption		18,065	16,430
Other Operation		-	-
		<u>4,10,005</u>	<u>3,17,116</u>
29.02 Mukterpur Bridge			
O & M fee		-	-
Toll Operation Fee		40,808	46,965
Toll exemption		5	-
		<u>40,813</u>	<u>46,965</u>
29.03 Padma Bridge			
O & M fee		6,88,331	-
Toll exemption		1,29,633	1,212
		<u>8,17,964</u>	<u>1,212</u>
29.04 Bngbandhu Sheikh Mujibur Rahman Tunnel			
O & M fee		6,58,723	-
		<u>6,58,723</u>	<u>-</u>
30 Repair & Maintenance-Bridge & Associates			
Bangabandhu Bridge (note-30.01)		1,76,798	3,05,711
Mukterpur Bridge (noye-30.02)		2,145	301
Padma Bridge (note-30.03)		69	1,121
		<u>1,79,012</u>	<u>3,07,133</u>



Particulars	Notes	Figures in '000 BDT	
		June 30, 2023	June 30, 2022
30.01 Bangabandhu Bridge			
Roads		83,249	1,37,800
River Training works		87,039	1,60,183
Toll Plaza & Toll Equipments		6,420	5,587
Others		90	2,141
		1,76,798	3,05,711
30.02 Mukterpur Bridge			
Main Bridge		-	-
Roads		499	-
Others		1,646	301
		2,145	301
30.03 Padma Bridge			
Roads & Housing Maintenance		69	1,121
		69	1,121
31 Salary and Allowance			
Basic Pay (note-31.01)		58,357	51,132
Allowance (note-31.02)		51,917	29,748
CPF & Gratuity (note-31.03)		1,21,856	42,974
		2,32,130	1,23,854
31.01 Basic Pay			
HO		53,751	50,584
Panchabati -Mukterpur Project		3,752	-
BBA Master plan project		854	548
		58,357	51,132
31.02 Allowance			
HO		48,068	29,288
Panchabati -Mukterpur Project		3,202	-
BBA Master plan project		647	460
		51,917	29,748
31.03 CPF & Gratuity			
HO		1,21,597	42,928
Panchabati -Mukterpur Project		188	-
BBA Master plan project		71	46
		1,21,856	42,974
32 Interest on Borrowings			
ADB Loan(BB)		84,493	58,866
IDA Loan(BB)		61,881	80,409
OECD Loan(BB)		7,634	15,203
GoB(Padma)		29,78,100	-
ADB(Padma)-2375 BAN		1,25,034	-
ADB(Padma)-2393 BAN		70,173	-
		33,27,315	1,54,478
33 Difference in Exchange Rate for Borrowing			
ADB Loan(BB)		15,66,863	2,99,212
IDA Loan(BB)		12,21,550	3,06,582
OECD Loan(BB)		7,55,497	2,56,097
ADB Loan (2375-Padma)		14,387	-
ADB Loan (2393-Padma)		8,074	-
		35,66,371	8,61,891



	Particulars	Notes	Figures in '000 BDT	
			June 30, 2023	June 30, 2022
34	Repair & Maintenance -General			
	Motor Vehicle (note-34.01)		3,259	2,717
	Vehicle maintenance for Privileged Officers		1,450	1,833
	Machineries & Equipment		59	195
	Electrical Infrastructur		134	-
	Computer & Accessories (note-34.02)		669	183
	Furniture and Fixture repair		42	57
	Office Equipment (note-34.03)		190	180
	Office Bhaban		25,774	25,975
	Bangabandhu Bridge Resort		2,169	3,351
	Other Repairs and Maintenances		384	341
			34,130	34,832
34.01	Motor Vehicle			
	HO		2,772	2,717
	Panchabati -Mukterpur Project		487	-
			3,259	2,717
34.02	Computer & Accessories			
	HO		557	183
	Panchabati -Mukterpur Project		112	-
			669	183
34.03	Office Equipment			
	HO		151	180
	Panchabati -Mukterpur Project		39	-
			190	180
35	Grants in aids			
	Relief and Charities		-	800
	Employees Welfare		-	-
	BBA Pension Fund		500,000	-
	Day Care Centre		2,169	-
			502,169	800
36	Supply & Services			
	Travel Expenses (note-36.01)		2,457	1,106
	Local Conveyance		148	-
	Land Taxes		13,894	19,909
	City Corporation Tax		12,764	760
	Postage		3	7
	Telephone(note-36.02)		744	621
	Telex/Fax/Internet (note-36.03)		697	770
	Printing and Publications (note-36.04)		357	690
	Registration Fee (note-36.05)		291	217
	Recruitment Examination Expenses		4,822	915
	ICT/Innovation		966	890
	Water		979	958
	Electricity		10,056	9,905
	Stationary (note-36.06)		2,784	1,807
	Entertainment (note-36.07)		965	753
	Hiring Charges (note-36.08)		12,142	5,977
	Advertisement (note-36.09)		2,225	1,847
	Legal fees and Charges		446	395
	Uniform and liveries		240	311
	Newspaper and Periodicals		310	237
	Functions/Cremony		1,251	1,705
	Honorarium (note-35.10)		3,694	3,152
	Audio-video/flim production(Panchabati)		328	-
	Petrol, Lubricant & CNG (note-36.11)		9,725	6,988
	Transport Charges(MPP)		2,530	-
	Audit fees		300	1,030
	AC/Water/Fire Fighting Chemicals		924	1,089
	Security Guard Cost		4,533	4,233
	Insurance & Bank Charges (note-36.12)		21,225	15,924
	Survey & Study (note-36.13)		11,357	79,344



Particulars	Notes	Figures in '000 BDT	
		June 30, 2023	June 30, 2022
Customs duty & VAT (note-36.14)		2,73,548	2,88,090
Computer Consumables		237	329
Training Expenses(Home) (note-36.15)		3,304	5,007
Training Expenses(Abroad) (note-36.16)		1,217	4,053
Seminar & Conference		778	183
Consultancy (Technical support) (note-36.17)		9,28,872	8,66,698
Miscellaneous expenses (note-36.18)		136	389
		13,31,249	13,26,289
36.01 Travel Expenses			
HO		2,370	1,057
Panchabati -Mukterpur Project		87	-
BBA Master plan project		-	49
		2,457	1,106
36.02 Telephone			
HO		717	621
Panchabati -Mukterpur Project		27	-
		744	621
36.03 Telex/Fax/Internet			
HO		674	770
Panchabati -Mukterpur Project		23	-
		697	770
36.04 Printing and Publications			
HO		230	690
Panchabati -Mukterpur Project		105	-
BBA Master plan project		22	-
		357	690
36.05 Registration Fee			
HO		3	217
Panchabati -Mukterpur Project		288	-
		291	217
36.06 Stationary			
HO		1,811	1,412
Panchabati -Mukterpur Project		733	-
HRD Project		-	75
BBA Master plan project		240	320
		2,784	1,807
36.07 Entertainment			
HO		571	594
Panchabati -Mukterpur Project		295	-
HRD Project		5	29
BBA Master plan project		94	130
		965	753
36.08 Hiring Charges			
HO		6,312	5,244
Panchabati -Mukterpur Project		4,442	-
BBA Master plan project		1,388	733
		12,142	5,977
36.09 Advertisement			
HO		1,235	1,658
Panchabati -Mukterpur Project		990	-
BBA Master plan project		-	189
		2,225	1,847
36.10 Honorarium			
HO		2,126	2,497
Panchabati -Mukterpur Project		925	-
HRD Project		418	437
BBA Master plan project		225	218
		3,694	3,152



Particulars	Notes	Figures in '000 BDT	
		June 30, 2023	June 30, 2022
36.11 Petrol, Lubricant & CNG			
HO		7,988	6,988
Panchabati -Mukterpur Project		1,425	-
BBA Master plan project		312	-
		<u>9,725</u>	<u>6,988</u>
36.12 Insurance & Bank Charges			
HO		21,207	15,902
HRD Project		18	22
		<u>21,225</u>	<u>15,924</u>
36.13 Survey & Study			
HO		11,357	69,553
4 Bridges study project		-	9,791
		<u>11,357</u>	<u>79,344</u>
36.14 Customs duty & VAT			
HO		38	1,865
BBA Master plan project		2,73,510	2,86,225
		<u>2,73,548</u>	<u>2,88,090</u>
36.15 Training Expenses(Home)			
HO		662	1,086
Panchabati -Mukterpur Project		12	-
HRD Project		2,630	3,921
		<u>3,304</u>	<u>5,007</u>
36.16 Training Expenses(Abroad)			
HO		302	798
HRD Project		915	3,255
		<u>1,217</u>	<u>4,053</u>
36.17 Consultancy (Technical support)			
HO		40,237	29,882
HRD Project		-	1,321
Panchabati Mukterpur Project		57,701	-
BBA Master plan project		8,30,934	8,35,495
		<u>9,28,872</u>	<u>8,66,698</u>
36.18 Miscellaneous expenses			
HRD Project		32	24
BBA Master plan project		104	365
		<u>136</u>	<u>389</u>
37 Income Tax Expenses			
Profit/(Loss) before tax		40,74,637	45,79,040
Add: Accounting depreciation (Annexure-A)		5,98,783	6,11,112
		<u>46,73,419</u>	<u>51,90,152</u>
Less: Tax depreciation (Annexure B)		5,41,256	5,45,269
Adjusted Profit for Tax Calculation		<u>41,32,164</u>	<u>46,44,883</u>
Tax Expense (25%)		<u>10,33,041</u>	<u>11,61,221</u>
38 General			

- a) Previous year's figure have been rearranged wherever necessary to confirm the current year presentation.
b) Figures in the Financial Statements have rounded up to nearest thousand .
c) Bank Balances shown in the accounts are duly reconciled.

Director (Finance & Accounts)

Executive Director



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per accounting policy) - Summary
as at June 30, 2023

Particulars	Cost				Rate of Dep.	Depreciation			Figures in '000 BDT	
	Balance as at July 01, 2022	Addition during the year	Disposal during the year	Balance as at June 30, 2023		Balance as at July 01, 2022	Charged during the year	Adjustment during the year	Balance as at June 30, 2023	Written down value at June 30, 2023
Head Quarter	4,06,18,224	67,195	-	4,06,85,419	-	1,84,03,486	5,90,492	-	1,89,93,978	2,16,91,442
HRD Project	2,557	-	-	2,557	-	1,019	262	-	1,281	1,276
BBA Master Plan Project	878	70	-	948	-	77	146	-	222	726
Widening of road & construction of elevated road from Panchabati to Muktiarpur	-	1,16,22,394	-	1,16,22,394	-	-	7,883	-	7,883	1,16,14,512
Balance as on 30 June 2023	4,06,21,659	1,16,89,660	-	5,23,11,319	-	1,84,04,582	5,98,783	-	1,90,03,364	3,33,07,955
Balance as on 30 June 2022	4,05,69,809	51,850	-	4,06,21,659	-	1,77,93,469	6,11,112	-	1,84,04,582	2,22,17,977



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per accounting policy)
as at June 30, 2023

Category of Assets	Cost				Rate of Dep.	Depreciation			Annexure-A-1 Figures in '000 BDT	
	Balance as at July 01, 2022	Addition during the year	Disposal during the year	Balance as at June 30, 2023		Balance as at July 01, 2022	Charged during the year	Adjustment during the year	Balance as at June 30, 2023	Written down value at June 30, 2023
Land	7,28,022	100	-	7,28,122	0.0%	-	-	-	-	7,28,122
Land Development	2,20,135	-	-	2,20,135	0.0%	-	-	-	-	2,20,135
Main Bridge	1,69,08,938	-	-	1,69,08,938	2.5%	76,24,306	2,32,116	-	78,56,422	90,52,516
Approach Viaducts	3,45,835	-	-	3,45,835	2.5%	1,57,452	4,710	-	1,62,161	1,83,674
Guide Bunds	1,50,13,742	-	-	1,50,13,742	2.5%	68,08,905	2,05,121	-	70,14,026	79,99,716
Hard Points	9,66,129	-	-	9,66,129	2.5%	4,38,361	13,196	-	4,51,557	5,14,572
Blasted Angular Rock	44,084	-	-	44,084	2.5%	16,255	696	-	16,951	27,133
Approach Roads	33,07,164	-	-	33,07,164	2.5%	15,03,749	45,085	-	15,48,835	17,58,329
Flood Embankment	2,48,723	-	-	2,48,723	2.5%	1,12,887	3,396	-	1,16,283	1,32,440
Internal Road Construction	1,78,899	-	-	1,78,899	2.5%	29,590	3,733	-	33,323	1,45,576
Roads & Highway	1,95,782	-	-	1,95,782	2.5%	7,694	4,702	-	12,396	1,83,386
HO Admin Building	2,50,522	64,718	-	3,15,240	5%	1,22,565	8,016	-	1,30,581	1,84,659
Bridge And Facilities	1,17,062	-	-	1,17,062	5%	73,990	2,154	-	76,144	40,918
Bridge Site Admin Building	36,244	-	-	36,244	5%	25,654	529	-	26,184	10,060
Bridge Site Resident Building	2,37,058	-	-	2,37,058	5%	1,70,267	3,340	-	1,73,606	63,452
Construction of Thana Bhaban	71,274	-	-	71,274	5%	44,140	1,357	-	45,497	25,777
Over Bridge Construction	30,704	-	-	30,704	5%	1,599	1,455	-	3,055	27,649
Toll Plaza	42,229	-	-	42,229	5%	13,563	1,433.31	-	14,996	27,233
Furniture & Fittings	1,46,065	640	-	1,46,705	10%	1,23,240	2,315	-	1,25,554	21,151
Motor Vehicles & Boats	4,93,894	-	-	4,93,894	20%	3,91,271	20,525	-	4,11,795	82,099
Major Plant & Equipment	4,85,441	24	-	4,85,465	10%	3,87,034	9,842	-	3,96,876	88,589
Water Treatment Plant	6,154	-	-	6,154	10%	4,933	122	-	5,055	1,099
Seismic & Toll Equipment	1,36,692	374	-	1,37,066	10%	92,835	4,404	-	97,240	39,826
Computers	17,019	-	-	17,019	20%	8,988	1,606	-	10,594	6,425
Office Equipment	1,78,007	1,304	-	1,79,311	15%	1,07,887	10,616	-	1,18,503	60,808
Electric Equipment	90,153	35	-	90,188	10%	30,198	5,997	-	36,195	53,993
Books & Periodicals	439	-	-	439	10%	402	4	-	405	34
Other Fixed Assets	1,21,814	-	-	1,21,814	25%	1,05,720	4,024	-	1,09,743	12,071
TOTAL	4,06,18,224	67,195	-	4,06,85,419		1,84,03,486	5,90,492	-	1,89,93,978	2,16,91,442



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per accounting policy)
as at June 30, 2023

Property, Plant & Equipment ,HRD Propject (Accounts Base):										Annexure-A2 Figures in '000 BDT	
Category of Assets	Cost			Depreciation			Written down value at June 30, 2023				
	Balance as at July 01, 2022	Addition during the year	Disposal during the year	Balance as at June 30, 2023	Rate of Dep.	Balance as at July 01, 2022		Charged during the year	Adjustment during the year		
Land	-	-	-	-	0.0%	-	-	-	-		
Land Development	-	-	-	-	0.0%	-	-	-	-		
Main Bridge	-	-	-	-	2.5%	-	-	-	-		
Approach Viaducts	-	-	-	-	2.5%	-	-	-	-		
Guide Bunds	-	-	-	-	2.5%	-	-	-	-		
Hard Points	-	-	-	-	2.5%	-	-	-	-		
Blasted Angular Rock	-	-	-	-	2.5%	-	-	-	-		
Approach Roads	-	-	-	-	2.5%	-	-	-	-		
Flood Embankment	-	-	-	-	2.5%	-	-	-	-		
Internal Road Construction	-	-	-	-	2.5%	-	-	-	-		
HO Admin Building	-	-	-	-	5%	-	-	-	-		
Bridge And Facilities	-	-	-	-	5%	-	-	-	-		
Bridge Site Admin Building	-	-	-	-	5%	-	-	-	-		
Bridge Site Resident Building	-	-	-	-	5%	-	-	-	-		
Construction of Thana Bhaban	-	-	-	-	5%	-	-	-	-		
Toll Plaza	-	-	-	-	5%	-	-	-	-		
Furniture & Fittings	-	-	-	-	10%	-	-	-	-		
Motor Vehicles & Boats	-	-	-	-	20%	-	-	-	-		
Major Plant & Equipment	-	-	-	-	10%	-	-	-	-		
Water Treatment Plant	-	-	-	-	10%	-	-	-	-		
Seismic & Toll Equipment	-	-	-	-	10%	-	-	-	-		
Computers	1,059	-	-	1,059	20%	445	123	-	567		
Office Equipment	1,498	-	-	1,498	15%	574	140	-	713		
Electric Equipment	-	-	-	-	10%	-	-	-	-		
Books & Periodicals	-	-	-	-	10%	-	-	-	-		
Other Fixed Assets	-	-	-	-	25%	-	-	-	-		
TOTAL	2,557	-	-	2,557	-	1,019	262	-	1,281		
									1,276		



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per accounting policy)
as at June 30, 2023

Category of Assets	Cost				Rate of Dep.	Depreciation			Figures in '000 BDT	
	Balance as at July 01, 2022	Addition during the year	Disposal during the year	Balance as at June 30, 2023		Balance as at July 01, 2022	Charged during the year	Adjustment during the year	Balance as at June 30, 2023	Written down value at June 30, 2023
Land	-	-	-	-	0.0%	-	-	-	-	-
Land Development	-	-	-	-	0.0%	-	-	-	-	-
Main Bridge	-	-	-	-	2.5%	-	-	-	-	-
Approach Viaducts	-	-	-	-	2.5%	-	-	-	-	-
Guide Bunds	-	-	-	-	2.5%	-	-	-	-	-
Hard Points	-	-	-	-	2.5%	-	-	-	-	-
Blasted Angular Rock	-	-	-	-	2.5%	-	-	-	-	-
Approach Roads	-	-	-	-	2.5%	-	-	-	-	-
Flood Embankment	-	-	-	-	2.5%	-	-	-	-	-
Internal Road Construction	-	-	-	-	2.5%	-	-	-	-	-
HO Admin Building	-	-	-	-	2.5%	-	-	-	-	-
Bridge And Facilities	-	-	-	-	5%	-	-	-	-	-
Bridge Site Admin Building	-	-	-	-	5%	-	-	-	-	-
Bridge Site Resident Building	-	-	-	-	5%	-	-	-	-	-
Construction of Thana Bhaban	-	-	-	-	5%	-	-	-	-	-
Toll Plaza	-	-	-	-	5%	-	-	-	-	-
Furniture & Fittings	-	-	-	-	10%	-	-	-	-	-
Motor Vehicles & Boats	-	28	-	28	20%	-	3	-	3	25
Major Plant & Equipment	-	-	-	-	10%	-	-	-	-	-
Water Treatment Plant	-	-	-	-	10%	-	-	-	-	-
Seismic & Toll Equipment	-	-	-	-	10%	-	-	-	-	-
Computers	433	-	-	433	20%	43	78	-	121	312
Office Equipment	445	42	-	487	15%	33	65	-	98	389
Electric Equipment	-	-	-	-	10%	-	-	-	-	-
Books & Periodicals	-	-	-	-	10%	-	-	-	-	-
Other Fixed Assets	-	-	-	-	2.5%	-	-	-	-	-
TOTAL	878	70	-	948		77	146	-	222	726



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per accounting policy)
as at June 30, 2023

Property, Plant & Equipment ,Widening of road & construction of elevated road from Panchabati to Muktiarpur (Accounts Base):										Annexure-A4 Figures in '000 BDT		
Category of Assets	Cost			Depreciation			Rate of Dep.	Balance as at July 01, 2022	Charged during the year	Adjustment during the year	Balance as at June 30, 2023	Written down value at June 30, 2023
	Balance as at July 01, 2022	Addition during the year	Disposal during the year	Balance as at June 30, 2023								
Land		4,305	-	4,305	0.0%	-	-	-	-	-	4,305	
Land Development		1,10,12,956	-	1,10,12,956	0.0%	-	-	-	-	-	1,10,12,956	
Main Bridge		-	-	-	2.5%	-	-	-	-	-	-	
Approach Viaducts		-	-	-	2.5%	-	-	-	-	-	-	
Guide Bunds		-	-	-	2.5%	-	-	-	-	-	-	
Hard Points		-	-	-	2.5%	-	-	-	-	-	-	
Blasted Angular Rock		-	-	-	2.5%	-	-	-	-	-	-	
Approach Roads		6,00,495	-	6,00,495	2.5%	-	7,506	-	7,506	-	7,506	5,92,989
Flood Embankment		-	-	-	2.5%	-	-	-	-	-	-	
Internal Road Construction		-	-	-	2.5%	-	-	-	-	-	-	
HO Admin Building		-	-	-	5%	-	-	-	-	-	-	
Bridge And Facilities		-	-	-	5%	-	-	-	-	-	-	
Bridge Site Admin Building		-	-	-	5%	-	-	-	-	-	-	
Bridge Site Resident Building		-	-	-	5%	-	-	-	-	-	-	
Construction of Thana Bhaban		-	-	-	5%	-	-	-	-	-	-	
Toll Plaza		-	-	-	5%	-	-	-	-	-	-	
Furniture & Fittings		932	-	932	10%	-	47	-	47	-	47	885
Motor Vehicles & Boats		408	-	408	20%	-	41	-	41	-	41	367
Major Plant & Equipment		-	-	-	10%	-	-	-	-	-	-	
Water Treatment Plant		-	-	-	10%	-	-	-	-	-	-	
Seismic & Toll Equipment		-	-	-	10%	-	-	-	-	-	-	
Computers		1,647	-	1,647	20%	-	165	-	165	-	165	1,482
Office Equipment		1,651	-	1,651	15%	-	124	-	124	-	124	1,527
Electric Equipment		-	-	-	10%	-	-	-	-	-	-	
Books & Periodicals		-	-	-	10%	-	-	-	-	-	-	
Other Fixed Assets		-	-	-	25%	-	-	-	-	-	-	
TOTAL		1,16,22,394	-	1,16,22,394	-	-	7,883	-	7,883	-	7,883	1,16,14,512



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per 3rd schedule of ITO 1984) - Summary
as at June 30, 2023

Annexure B

Particulars	Balance as at July 01, 2022	Addition during the year	Disposal during the year	Balance as at June 30, 2023	Rate	Charged during the year	Figure in "000" BDT	
							Written Down value	
Head Quarter	2,36,20,285	67,195	-	2,36,87,480	-	5,28,052	2,31,59,429	
HRD Project	1,419	-	-	1,419	-	219	1,200	
BBA Master Plan Project	704	70	-	774	-	141	633	
Widening of road & construction of elevated road from Panchabati to Muktarpur	-	1,16,22,394	-	1,16,22,394	-	12,844	1,16,09,550	
Balance as on 30 June 2023	2,36,22,408	1,16,89,660	-	3,53,12,067	-	5,41,256	3,47,70,811	
Balance as on 30 June 2022	2,41,15,827	51,593	-	2,41,67,677	-	5,45,269	2,36,22,408	



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per 3rd schedule of ITO 1984)
as at June 30, 2023

Property, Plant & Equipment (Tax Base)-Head Quarter						Annexure-B-1 Figure in "000" BDT	
Particulars	Balance as at July 01, 2022	Addition during the year	Disposal during the year	Balance as at June 30, 2023	Rate	Charged during the year	Written Down value
Land	7,28,021	100	-	7,28,121	0%	-	7,28,121
Land Development	2,20,134	-	-	2,20,134	0%	-	2,20,134
Main Bridge	99,71,334	-	-	99,71,334	2%	1,99,427	97,71,907
Approach Viaducts	2,02,316	-	-	2,02,316	2%	4,046	1,98,270
Guide Bunds	88,11,675	-	-	88,11,675	2%	1,76,233	86,35,441
Hard Points	5,66,802	-	-	5,66,802	2%	11,336	5,55,466
Blasted Angular Rock	29,886	-	-	29,886	2%	598	29,288
Approach Roads	19,36,797	-	-	19,36,797	2%	38,736	18,98,061
Flood Embankment	1,45,883	-	-	1,45,883	2%	2,918	1,42,965
Internal Road Construction	1,55,413	-	-	1,55,413	2%	3,108	1,52,305
Roads & Highway	1,86,546	-	-	1,86,546	2%	3,731	1,82,815
HO Admin Building	98,230	64,718	-	1,62,948	10%	16,295	1,46,653
Bridge And Facilities	59,964	-	-	59,964	2%	1,199	58,765
Bridge Site Admin Building	6,852	-	-	6,852	10%	685	6,167
Bridge Site Resident Building	51,570	-	-	51,570	10%	5,157	46,413
Construction of Thana Bhaban	17,558	-	-	17,558	10%	1,756	15,802
Over Bridge Construction	25,167	-	-	25,167	10%	2,517	22,651
Toll Plaza	20,025	-	-	20,025	10%	2,002	18,022
Furniture & Fittings	23,317	640	-	23,957	10%	2,396	21,562
Motor Vehicles & Boats	1,08,532	-	-	1,08,532	20%	21,706	86,826
Major Plant & Equipment	55,176	24	-	55,200	20%	11,040	44,160
Water Treatment Plant	470	-	-	470	20%	94	376
Seismic & Toll Equipment	18,634	374	-	19,008	20%	3,802	15,207
Computers	5,683	-	-	5,683	30%	1,705	3,978
Office Equipment	77,466	1,304	-	78,770	10%	7,877	70,893
Electric Equipment	57,060	35	-	57,095	10%	5,709	51,385
Books & Periodicals	5	-	-	5	30%	1	3
Other Fixed Assets	39,769	-	-	39,769	10%	3,977	35,792
Total	2,36,20,285	67,195	-	2,36,87,480		5,28,052	2,31,59,429



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per 3rd schedule of ITO 1984)
as at June 30, 2023

Annexure-B-2
Figure in "000" BDT

Property, Plant & Equipment (Tax Base): HRD	Particulars	Balance as at July 01, 2022	Addition during the year	Disposal during the year	Balance as at June 30, 2023	Rate	Charged during the year	Written Down value
	Land	-	-	-	-	0%	-	-
	Land Development	-	-	-	-	0%	-	-
	Main Bridge	-	-	-	-	2%	-	-
	Approach Viaducts	-	-	-	-	2%	-	-
	Guide Bunds	-	-	-	-	2%	-	-
	Hard Points	-	-	-	-	2%	-	-
	Blasted Angular Rock	-	-	-	-	2%	-	-
	Approach Roads	-	-	-	-	2%	-	-
	Flood Embankment	-	-	-	-	2%	-	-
	Internal Road Construction	-	-	-	-	2%	-	-
	HO Admin Building	-	-	-	-	10%	-	-
	Bridge And Facilities	-	-	-	-	2%	-	-
	Bridge Site Admin Building	-	-	-	-	10%	-	-
	Bridge Site Resident Building	-	-	-	-	10%	-	-
	Construction of Thana Bhaban	-	-	-	-	10%	-	-
	Toll Plaza	-	-	-	-	10%	-	-
	Furniture & Fittings	-	-	-	-	10%	-	-
	Motor Vehicles & Boats	-	-	-	-	20%	-	-
	Major Plant & Equipment	-	-	-	-	20%	-	-
	Water Treatment Plant	-	-	-	-	20%	-	-
	Seismic & Toll Equipment	-	-	-	-	20%	-	-
	Computers	386	-	-	386	30%	116	270
	Office Equipment	1,033	-	-	1,033	10%	103	929
	Electric Equipment	-	-	-	-	10%	-	-
	Books & Periodicals	-	-	-	-	30%	-	-
	Other Fixed Assets	-	-	-	-	10%	-	-
	Total	1,419	-	-	1,419	-	219	1,200



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per 3rd schedule of ITO 1984)
as at June 30, 2023

Annexure-B-3
Figure in "000" BDT

Particulars	Balance as at July 01, 2022	Addition during the year	Disposal during the year	Balance as at June 30, 2023	Rate	Charged during the year	Written Down value
Land	-	-	-	-	0%	-	-
Land Development	-	-	-	-	0%	-	-
Main Bridge	-	-	-	-	2%	-	-
Approach Viaducts	-	-	-	-	2%	-	-
Guide Bunds	-	-	-	-	2%	-	-
Hard Points	-	-	-	-	2%	-	-
Blasted Angular Rock	-	-	-	-	2%	-	-
Approach Roads	-	-	-	-	2%	-	-
Flood Embankment	-	-	-	-	2%	-	-
Internal Road Construction	-	-	-	-	2%	-	-
HO Admin Building	-	-	-	-	10%	-	-
Bridge And Facilities	-	-	-	-	2%	-	-
Bridge Site Admin Building	-	-	-	-	10%	-	-
Bridge Site Resident Building	-	-	-	-	10%	-	-
Construction of Thana Bhaban	-	-	-	-	10%	-	-
Toll Plaza	-	-	-	-	10%	-	-
Furniture & Fittings	-	-	-	-	10%	-	-
Motor Vehicles & Boats	-	28	-	28	20%	6	22
Major Plant & Equipment	-	-	-	-	20%	-	-
Water Treatment Plant	-	-	-	-	20%	-	-
Seismic & Toll Equipment	-	-	-	-	20%	-	-
Computers	303	-	-	303	30%	91	212
Office Equipment	401	42	-	443	10%	44	398
Electric Equipment	-	-	-	-	10%	-	-
Books & Periodicals	-	-	-	-	30%	-	-
Other Fixed Assets	-	-	-	-	10%	-	-
Total	704	70	-	774	-	141	633



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per 3rd schedule of ITO 1984)
as at June 30, 2023

Annexure-B-4
Figure in "000" BDT

Particulars	Balance as at July 01, 2022	Addition during the year	Disposal during the year	Balance as at June 30, 2023	Rate	Charged during the year	Written Down value
Land	-	4,305	-	4,305	0%	-	4,305
Land Development	-	1,10,12,956	-	1,10,12,956	0%	-	1,10,12,956
Main Bridge	-	-	-	-	2%	-	-
Approach Viaducts	-	-	-	-	2%	-	-
Guide Bunds	-	-	-	-	2%	-	-
Hard Points	-	-	-	-	2%	-	-
Blasted Angular Rock	-	-	-	-	2%	-	-
Approach Roads	-	-	-	-	2%	-	-
Flood Embankment	-	-	-	-	2%	-	-
Internal Road Construction	-	6,00,495	-	6,00,495	2%	12,010	5,88,485
HO Admin Building	-	-	-	-	2%	-	-
Bridge And Facilities	-	-	-	-	10%	-	-
Bridge Site Admin Building	-	-	-	-	2%	-	-
Bridge Site Resident Building	-	-	-	-	10%	-	-
Construction of Thana Bhaban	-	-	-	-	10%	-	-
Toll Plaza	-	-	-	-	10%	-	-
Furniture & Fittings	-	932	-	932	10%	93	838
Motor Vehicles & Boats	-	408	-	408	20%	82	326
Major Plant & Equipment	-	-	-	-	20%	-	-
Water Treatment Plant	-	-	-	-	20%	-	-
Seismic & Toll Equipment	-	-	-	-	20%	-	-
Computers	-	1,647	-	1,647	30%	494	1,153
Office Equipment	-	1,651	-	1,651	10%	165	1,486
Electric Equipment	-	-	-	-	10%	-	-
Books & Periodicals	-	-	-	-	30%	-	-
Other Fixed Assets	-	-	-	-	10%	-	-
Total	-	1,16,22,394	-	1,16,22,394	-	12,844	1,16,09,550



