

**BANGLADESH BRIDGE AUTHORITY
(BBA)**



**INDEPENDENT AUDITORS' REPORT
ON FINANCIAL STATEMENTS
FOR
THE FINANCIAL YEAR 2021-2022**

**BANGLADESH BRIDGE AUTHORITY
(BBA)**

**joint audit
by**

**MAHFEL HUQ & CO.
CHARTERED ACCOUNTANTS**

**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 Entity), which comprises the Statement of Financial Position as at June 30, 2022, 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 and other explanatory information disclosed in notes 1 to 38 & Annexure-A to F.

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 entity as at June 30, 2022, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations.

Basis for Qualified Opinion

1. The Entity has shown an investment in FDR balance of Taka 20,921,294 thousand whereas balance from system schedule shows a balance of Taka 20,799,426 thousand.

According to the third-party balance confirmation obtained from Sonali Bank, Banani Branch, it shows that the Entity has an investment (FDR#105705000256) of Taka 19,985 thousand whereas the system schedule does not account for any such investment, again, the system schedule shows an investment (FDR#105705000254) of Taka 21,200 thousand whereas, the bank does not confirm such underlying investment.

In addition to that, the Entity does not follow accrual basis of accounting in calculating Fixed Deposit Receipt (FDR) Interest as per IAS-1, paragraph 27, except for cash flows the Entity cannot follow cash basis of accounting.

2. As disclosed in the note 6, Accounts and Other receivables, the Entity has shown Taka 49,917 thousand as receivable from JOMAC BB (Since 2015-2016), which is a suit filed under the high court. As per IAS-37, paragraph 31 to 35, this amount should only be disclosed in the financial statements as contingent assets. Due to the non-compliance, the total asset is overstated by Taka 49,917 thousand.
3. The Entity has booked software of Taka 61,883 thousand as Property, Plant and Equipment (IAS 16), though according to IAS 38 – Intangible Assets, a software should be separately booked as an intangible asset and amortized as prescribed in the standard.
4. Reference to the Note no. 14 to the financial statements, Borrowings (Bangabandhu Bridge) amounting to Taka 6,675,162 thousand but we did not get sufficient & appropriate evidence.
5. We could not confirm the Contributory Provident Fund (CPF) amounting to Taka 1,498 thousand. Due to this the liabilities have been overstated by the same amount.



6. Reference to the note 19.00, 20.00 & 21.00 of the financial statements, the company has shown total revenue of Taka 7,371,870 thousand but as per VAT return, total revenue comes to Taka 6,773,060 thousand, there is a difference of Taka 598,810 thousand also, difference amounts are yet to be reconciled.
7. We were not provided with last year's tax assessment copy.

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 Entity 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 matter paragraph

We draw attention to the following notes:

1. As disclosed in the accompanying note 3 for Property, Plant and Equipment, the Entity has shown an asset balance of Taka 22,217,078 thousand, however, the Entity 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.
2. In the accompanying note for Cash and Cash Equivalent (no. 8.2.1), negative balances have been showing for Agrani Bank Limited and Bank Asia Limited for an accumulated amount of Taka 94,502 thousand, again, the Entity also has unreconciled items of bank reconciliation statements.
3. The entity recognized biological asset worth Taka 15,568 thousand, (Under note no. 4) at cost price but IAS 41 Paragraph 40 requires to show these assets in fair value.
4. In the accompanying note for Advances (note no. 7.1) TA/DA, Dhaka Subway project, Karnaphuly Multi-lane Tunnel Project is being carried since long.
5. In the accompanying note number 8.02.02, Taka 7,867 thousand has been reported as current account with Bangladesh Bank DOSA. This amount has been carried forwarded since 2015-2016.
6. The Entity did not disclose any contingent asset or contingent liability during the year. IAS 37 outlines the accounting for provisions, together with contingent assets and contingent liabilities. During our verification, we have found that the Entity has few ongoing legal issues that could lead to material considerable situations for contingent asset or contingent liability. The entity has totaling 126 ongoing legal disputes in high court, judge court and tribunal court.
7. Reference to the Note no. 16 to the financial statements, Tax deducted at source & VAT deducted at source Taka 5,715 thousand, which has been kept as payable. However, the company have not deposited the Tax deducted at source & VAT deducted at source duly in the government treasury. This is a non-compliance of Income Tax Ordinance, 1984 and VAT and Supplementary Duty Rules, 2016.
8. As per field verification we noticed that income from stockyard & Erecker Bill were not shown in the Statement of Profit or Loss & Other Comprehensive Income Taka 8,211 thousand & 580 thousand. As a result, Revenue in this year has been understated.



9. Reference to the Note no. 15 to the financial statements, Earnest Money, Taka 271 thousand, being carried forward since long time.
10. Reference to the Note no. 17.01 to the financial statements, Liabilities for Expenses Salary Clearance Taka 9,050 thousand, CPF Deduction (Employees) Taka 1,177 thousand, Interest on CPF Loan Deduction Taka 86 thousand, Welfare Fund Advance Taka 12 thousand, House Building Advance Deduction Taka 20 thousand, being carried forward since long time.
11. Rail tariff amounting to Taka 10,000 thousand for the financial year 2019-20 & 2020-21, the Electricity tariff of 575 thousand for the financial year 2020-21 & Removal Fee of 498 thousand financial years 2021 which prior year income -Non-Compliance of IFRS which has a retrospective effect as previous year Income were understated.

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 authority are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information 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, the Companies Act 1994 and 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern;
- 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

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

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the Entity so far as it appeared from our examinations of those books;
- c) The Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows of the Entity together with the annexed notes dealt with by the report are in agreement with the books of account and returns; and
- d) The expenditure was incurred for the purpose of the Entity's business.



Md. Abul Kashem Mojumder, FCA
ICAB Enrollment no. 566
For and on behalf of
M Ahmed & Co.
Chartered Accountants
Firm Registration No. P-N/A
DVC: 2301280566A5963280



Md. Abdus Satter Sarkar, FCA
ICAB Enrollment no. 1522
For and on behalf of
Mahfel Huq & Co.
Chartered Accountants
Firm Registration No. P-46323
DVC: 2301291522 AS981805

Dhaka,

January 26, 2023



Bangladesh Bridge Authority (BBA)
Statement of Financial Position

As at June 30, 2022

Particulars	Notes	Amount in '000' BDT	
		June 30, 2022	June 30, 2021
Assets:			
Non Current Assets		22,232,646	22,791,906
Property, Plant & Equipment	3	22,217,078	22,776,338
Biological Assets	4	15,568	15,568
Investment :	5	20,921,294	18,236,294
Current Assets		3,052,399	3,156,595
Accounts & Other Receivable	6	556,281	520,170
Advances, Deposits & Prepayments	7	1,825,215	1,813,753
Cash & cash Equivalents	8	670,903	822,672
Total Assets		46,206,339	44,184,795
Equity and Liabilities			
Equity		38,089,446	34,778,031
Authority's Fund	9	11,629,469	11,629,469
Bridge Repair & Maintenance Reserve	10	3,386,158	3,013,850
Approach Roads Reserve	11	1,589,315	1,403,161
Guide Bond /Flood Embankment Reserve	12	3,973,286	3,507,902
Retained Earnings	13	17,511,218	15,223,647
Non Current Liabilities		6,675,162	7,964,256
Borrowings (Bangabandhu Bridge)	14	6,675,162	7,964,256
Current Liabilities & Provisions		1,441,731	1,442,508
Deposits	15	109,646	104,368
Withheld VAT & Tax Payable	16	5,715	9,568
Liabilities for Expenses	17	165,149	103,863
Provision for Income Tax	18	1,161,221	1,224,709
Total Equity & Liabilities		46,206,339	44,184,795

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
ICAB Enrollment no. 566
For and on behalf of
M Ahmed & Co., Chartered Accountants
Firm Registration No. P-N/A
DVC: 2301280566A5963280


Md. Abdus Satter Sarker, FCA
ICAB Enrollment No. 1522
For and on behalf of
Mahfel Huq & Co., Chartered Accountants
Firm Registration No. P-46323
DVC: 2301291522A5981805

Place: Dhaka

Dated: January 26, 2023



Bangladesh Bridge Authority (BBA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2022

Particulars	Notes	Amount in '000' BDT	
		June 30, 2022	June 30, 2021
<u>Revenue</u>			
Operating Revenue			
Bangabandhu Bridge Toll	19	7,046,070	6,548,815
Mukterpur Bridge Toll & Lease	20	234,091	195,606
Padma Bridge Toll	21	108,297	-
Rail Tariff	22	10,000	-
Electricity Tariff		1,150	575
Gas Tariff		20,726	27,471
Others Operating Income		5,599	16,142
Other Revenue		1,881,756	1,901,665
Bank Interest	23	1,659,441	1,644,278
Income From BBA Area	24	190,576	203,202
Income From Mukterpur Area	25	1,706	1,701
Income From Padma Bridge Area	26	7,307	4,200
Interest Received on Personal Loan	27	364	388
Other Income	28	22,362	47,896
Expenses		4,728,649	3,849,385
<u>Operating Expenses</u>		672,426	846,025
Bridge Operating Cost	29	365,293	467,467
Repair & Maintenance-Bridge & Associates	30	307,133	378,558
Other Expenses		4,056,223	3,003,360
VAT on Toll		942,967	864,524
Salary and Allowances	31	123,854	103,624
Interest on Borrowing	32	154,478	176,341
Difference in Exchange Rate for Borrowing	33	861,891	925,181
Repair & Maintenance-General	34	34,832	27,187
Grants in aids	35	800	70,800
Supply & Services	36	1,326,289	215,332
Depreciation of Property, Plant & Equipment		611,112	620,371
Net Surplus/ (Deficit) during the Year before Tax Provision		4,579,040	4,840,889
Less: Income Tax expense	37	1,161,221	1,224,709
Net Surplus/ (Deficit) during the Year after Tax Provision		3,417,820	3,616,181

The annexed notes form an integral part of these Financial Statements

Director (Finance & Accounts)

Signed in terms of our separate report of even date annexed.

Md. Abul Kashem Mojumder, FCA
ICAB Enrollment no. 566
For and on behalf of
M Ahmed & Co., Chartered Accountants
Firm Registration No. P-N/A
DVC: 2301280566A5963280

Place: Dhaka

Dated: January 26, 2023



Executive Director

Md. Abdus Satter Sarker, FCA

ICAB Enrollment No. 1522
For and on behalf of
Mahfel Huq & Co., Chartered Accountants
Firm Registration No. P-46323

DVC: 2301291522A5981805



Bangladesh Bridges Authority (BBA)
Statement of Changes in Equity
For the year ended June 30, 2022

Particulars	Authority's Fund	Bridge Repair & Maintenance Reserve	Approach Roads Reserve	Guide Bund / Flood Embankment Reserve	Amount in '000 BDT	
					Retained Earnings	Total
Authority's Equity as at July 1, 2021	11,629,469	3,013,850	1,403,161	3,507,902	15,223,647	34,778,031
Prior Year Adjustment:						
i) Dividend Paid to Government	-	-	-	-	-	(100,000)
ii) Adjustment for previous years expenses	-	-	-	-	-	(6,404)
Changes during the year:						
Net Surplus/(Deficit) before Reserve	-	-	-	-	-	3,417,821
Reserve	-	372,308	186,154	465,384	(1,023,846)	-
Authority's Equity as at June 30, 2022	11,629,469	3,386,158	1,589,315	3,973,286	17,511,218	38,089,446
Authority's Equity as at July 1, 2020	11,629,469	2,666,239	1,229,356	3,073,388	12,613,184	31,211,639
Prior Year Adjustment:						
i) Dividend Paid to Government	-	-	-	-	-	(50,000)
ii) Adjustment for previous years expenses	-	-	-	-	-	212
Changes during the year:						
Net Surplus/(Deficit) before Reserve	-	-	-	-	-	3,616,181
Reserve	-	347,611	173,805	434,514	(955,930)	-
Authority's Equity as at June 30, 2021	11,629,469	3,013,850	1,403,161	3,507,902	15,223,647	34,778,031


Director (Finance & Accounts)


Executive Director



Bangladesh Bridge Authority (BBA)

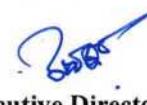
Statement of Cash Flows

For the year ended June 30, 2022

Particulars	Amount in '000 BDT	
	June 30, 2022	June 30, 2021
A) Cash Flow From Operating Activities :		
Net Income after tax	3,417,820	3,616,181
Adjustment to reconcile:		
Depreciation Expense	611,111	620,371
Prior year adjustment	(6,404)	212
Tax Provision during the year	1,161,221	
Current Assets:		
Account Receivable	(36,111)	1,168
Advance, Deposit and Prepayments	94,809	(337,015)
Current Liabilities:		
Deposits	5,278	(13,800)
Withheld VAT & Tax Payable	(3,853)	935
Liabilities for Expenses	61,286	(21,544)
Tax paid during the year	(1,330,980)	199,425
Net Cash Provided By Operating Activities	3,974,176	4,065,933
B) Cash Flow From Investing Activities:		
Acquisition of Fixed Assets	(51,850)	(266,121)
Investment in FDR		
Investment in BBA Fund FDR	435,000	245,118
Investment in Depreciation Fund FDR	(10,275,000)	-
Encashment during the year	7,155,000	(3,196,912)
Net Cash (Used)/Provided By Investing Activities	(2,736,851)	(3,217,915)
C) Cash Flows From Financing Activities :		
Borrowings (Bangabandhu Bridge)	(1,289,094)	(1,285,097)
Dividend Paid	(100,000)	(50,000)
Unspent Authority's Fund Refunded	-	-
Net Cash (Used)/Provided By Financing Activities	(1,389,094)	(1,335,097)
D) Net Increase In Cash and cash Equivalents (A+B+C)	(151,769)	(487,079)
E) Cash and cash Equivalents at the Beginning of the Year	822,672	1,309,751
F) Cash and cash Equivalents at the End of the Year(D+E)	670,903	822,672


Director (Finance & Accounts)




Executive Director



Notes to the Financial Statements
As at and for the year ended June 30, 2022

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 (OECAF).

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
OECAF (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 contact 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.

x. **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

Operation and maintenance of Mukterpur Bridge

i) **MSA-RE JV**

The operation and maintenance contact 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 contact 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 contact 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.

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

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 D)

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 as 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 as 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 ongoing 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, 2021 to June 30, 2022.

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 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
For the year ended on June 30, 2022

	Particulars	Notes	Amount in '000 BDT	
			June 30, 2022	June 30, 2021
3	Property ,Plant and Equipment			
	A. Cost			
	Opening Balance at cost	A-1	40,569,809	40,304,069
	Add: Addition during the year	A-2	51,850	265,740
			40,621,659	40,569,809
	Less: Disposal during the year	A-3	-	-
	Closing Balance at Cost		40,621,659	40,569,809
	B. Depreciation			
	Opening Balance	B-1	17,793,469	17,173,100
	Charge to Income statement	B-2	611,112	620,371
			18,404,581	17,793,471
	Less: Adjustment during the year		-	-
	Accumulated Depreciation		18,404,581	17,793,471
	Carrying Value (A-B)			
	A-1			
	Opening Balance at cost			
	HQ		40,567,574	40,301,899
	HRD Project		2,235	2,170
	BBA Master Plan Project		-	-
			40,569,809	40,304,069
	A-2			
	Add: Addition during the year			
	HQ		50,650	265,675
	HRD Project		322	65
	BBA Master Plan Project		878	-
			51,850	265,740
	A-3			
	Disposal during the year			
	HQ		-	-
	HRD Project		-	-
	BBA Master Plan Project		-	-
			-	-
	B-1			
	Opening Balance at Depreciation			
	HQ		17,792,728	17,172,644
	HRD Project		741	456
	BBA Master Plan Project		-	-
			17,793,469	17,173,100
	B-2			
	Charge to Income statement			
	HQ		610,757	620,086
	HRD Project		278	285
	BBA Master Plan Project		77	-
			611,112	620,371

(For details please refer to Annexure-A , B & C)



	Particulars	Notes	Amount in '000 BDT	
			June 30, 2022	June 30, 2021
4	Biological Assets (Plantation & Social Afforestation):			
	Opening Balance		15,568	15,187
	Add: Addition during the year		-	381
			15,568	15,568
	Less: Adjustment made during the year			
	Closing Balance		15,568	15,568
5	Investment - FDR			
	Against BBA Fund FDR	5.01	1,044,642	1,479,642
	Against Depreciation Fund FDR	5.02	19,876,652	16,756,652
			20,921,294	18,236,294
5.01	Against BBA Fund FDR			
	Opening Balance		1,479,642	1,724,760
	Add: Addition during the year		-	204,882
			1,479,642	1,929,642
	Less: Encashment made during the year			
	Closing Balance		435,000	450,000
5.02	Against Depreciation Fund FDR			
	Opening Balance		16,756,652	13,559,740
	Add: Addition during the year		10,275,000	7,619,712
			27,031,652	21,179,452
	Less: Encashment made during the year			
	Closing Balance		7,155,000	4,422,800
6	Accounts & Other Receivable			
	Toll Receivables:			
	JOMAC (BB) (Since 2015-16)		49,917	49,917
	BB(Self)		25,807	15,760
	CNS Ltd. (Mukterpur Bridge)		6,054	1,016
	KEC-MBC-JV		21,026	-
			102,804	66,693
	Other Receivable			
	ICB Islami Bank Ltd. (Since 2015-16)		453,477	453,477
			556,281	520,170
	The break-up of the figure is given below:			
	Opening Balance		520,170	521,338
	Add: Addition during the year		7,379,509	6,729,463
			7,899,679	7,250,801
	(Less) Adjustment during the year			
	Closing Balance		7,343,398	6,730,631
			556,281	520,170



	Particulars	Notes	Amount in '000 BDT	
			June 30, 2022	June 30, 2021
7	Advances, Deposits & Prepayments			
	Advances	7.01	1,774,595	1,552,979
	Deposits	7.02	774	774
	Inter Unit Current Accounts	7.03	49,846	260,000
			1,825,215	1,813,753

7.01 Advances

Advances Against:

Expenses	7.01.01	243,783	252,666
Payment of Advance Income Tax (NBR-DCT)	7.01.02	1,098,627	998,627
Advance Income Tax (Deducted at source)	7.01.03	167,726	161,455
House Building Advance		980	1,374
TA/DA		2,634	2,634
Computer Purchase		190	238
Fuel		628	1,138
Motor Cycle Purchase		265	269
Mobilization Advances		-	9,791
Dhaka Subway Project		575	575
Support to Dhaka Elevated Expressway PPP Project		-	2,400
Bangladesh St Ktakha Abasan Nirman project		244,187	106,812
Karanphuly Multilane Tunnel Project		15,000	15,000
		1,774,595	1,552,979

7.01.01 Expenses

7.01.01.01 HQ

Opening Balance		251,940	257,840
Add: Addition during the year		17,713	14,464
		269,653	272,304
Less: Adjustment made during the year		32,450	20,364
Closing Balance		237,203	251,940

7.01.01.02 HRD Project

Opening Balance		726	4,187
Add: Addition during the year		11,174	6,791
		11,900	10,978
Less: Adjustment made during the year		5,320	10,252
Closing Balance		6,580	726
		243,783	252,666

7.01.02 Advance Income Tax (NBR-DCT)

Opening Balance		998,627	898,627
Add: Addition during the year		1,000,000	900,000
		1,998,627	1,798,627
Less: Adjustment made during the year		900,000	800,000
Closing Balance		1,098,627	998,627



	Particulars	Notes	Amount in '000 BDT	
			June 30, 2022	June 30, 2021
7.01.03 Advance Income Tax (Deducted at source)				
i) AIT on BBA FDR A/C			8,482	10,529
ii) AIT on Depreciation Fund FDR			105,050	95,159
iii) AIT on STD A/C	7.01.03.01		5,616	4,099
iv) AIT on Project Bank Interest			46,686	49,971
v) AIT on Other Income			1,892	1,697
Total			167,726	161,455
7.01.03.01 AIT on STD A/C				
HQ			5,603	4,099
HRD Project			13	-
			5,616	4,099
The break-up of the figure is given below:				
Opening Balance				
HQ			161,455	185,195
HRD Project			-	-
			161,455	185,195
Add: Addition during the year				
HQ			169,573	165,655
HRD Project			13	-
			169,586	165,655
			331,041	350,850
Less: Adjustment made during the year				
HQ			163,315	189,395
HRD Project			-	-
			163,315	189,395
Closing Balance				
HQ			167,713	161,455
HRD Project			13	-
			167,726	161,455
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			49,846	260,000
BRT Project(BBA Part)				-
			49,846	260,000
8 Cash & Cash Equivalents				
Cash in Hand	8.01		43	57
Cash at Bank	8.02		670,860	822,615
			670,903	822,672



		Notes	Amount in '000 BDT	
			June 30, 2022	June 30, 2021
8.01	Cash In Hand			
	Main Cash		3	17
	Petty Cash, Dhaka		40	40
			43	57
8.02	Cash at Bank			
	Short-Term Deposit Accounts	8.02.01	662,993	814,748
	Current Accounts	8.02.02	7,867	7,867
			670,860	822,615
8.02.01	Short-Term Deposit Accounts			
	Agrani Bank Limited		(59,508)	(47,274)
	Mercantile Bank Limited		16,395	10,908
	Bank Asia		(34,994)	1,638
	Trust Bank Limited		1,339	8,158
	Janata Bank Ltd.		50,527	30,598
	Dutch Bangla Bank Ltd.		450	-
	Jamuna Bank Ltd.		86,059	-
	Sonali Bank Limited		2,648	3,908
	Basic Bank Limited		21,595	119,148
	United Commercial Bank Limited		88	15,351
	One Bank Limited		558,831	671,155
			643,430	813,590
	Mercantile Bank Limited(HRD)		15,459	1,158
	Sonali Bank Limited(MPP)		4,104	-
			662,993	814,748
8.02.02	Current Account			
	DOSA Account Balance (Since 2015-16)		7,867	7,867
			7,867	7,867
9	Authority's Fund			
i)	Annual Development Program (ADP):			
	a) Bangabandhu Bridge		14,815,024	14,815,024
	b) Mukterpur project		675,444	675,444
	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
ii)	UNDP Grant-Bangabandhu Bridge Feasibility Study		285,139	285,139
iii)	IDA Grant		247,666	247,666
iv)	Unspent Authority's Fund Refunded		(4,464,079)	(4,464,079)
			11,629,469	11,629,469
The break-up of the figure is given below:				
	Opening Balance		11,629,469	11,629,469
	Add: Addition during the year		-	-
			11,629,469	11,629,469
	Less: Adjustment made during the year		-	-
	Closing Balance		11,629,469	11,629,469



	Particulars	Notes	Amount in '000 BDT	
			June 30, 2022	June 30, 2021
10	Bridge Repair & Maintenance Reserve			
	Opening Balance		3,013,850	2,666,239
	Add: Addition during the year (4% on Total Revenue)		372,308	347,611
			3,386,158	3,013,850
	Less: Adjustment made during the year		-	-
	Closing Balance		3,386,158	3,013,850
11	Approach Roads Reserve			
	Opening Balance		1,403,161	1,229,356
	Add: Addition during the year (2% on Total Revenue)		186,154	173,805
			1,589,315	1,403,161
	Less: Adjustment made during the year		-	-
	Closing Balance		1,589,315	1,403,161
12	Guide Bund /Flood Embankment Reserve			
	Opening Balance		3,507,902	3,073,388
	Add: Addition during the year (5% on Total Revenue)		465,384	434,514
			3,973,286	3,507,902
	Less: Adjustment during the year		-	-
	Closing Balance		3,973,286	3,507,902
	Reserve Distribution Details On Revenue:			
	Total Revenue		9,307,689	8,690,274
	Addition for Bridge Repair & Maintenance Reserve 4%		372,308	347,611
	Addition for Approach Roads Reserve 2%		186,154	173,805
	Addition for Guide Bund /Flood Embankment Reserve 5%		465,384	434,514
	Total Reserve for Bridge Maintenance		1,023,846	955,930
13	Retained Earnings			
	Accumulated Surplus/(deficit) brought forward		15,223,647	12,613,184
	Add: Net Surplus/(Deficit) after Tax Provision/Reserve		3,417,820	3,616,181
			18,641,468	16,229,365
	Less: Reserve for Bridge Maintenance		1,023,846	955,930
			17,617,622	15,273,435
	Add/(Less): Prior Year's Adjustments			
	i) Dividend paid to government		(100,000)	(50,000)
	ii) Adjustment for prior years expenses		(6,404)	212
			(106,404)	(49,788)
	Total		17,511,218	15,223,647
14	Borrowings (Bangabandhu Bridge) :			
	ADB Loan		3,165,863	3,568,062
	IDA Loan		3,345,033	3,737,563
	OECF Loan		164,266	658,631
			6,675,162	7,964,256



Particulars	Notes	Amount in '000 BDT	
		June 30, 2022	June 30, 2021
The break-up of the figure is given below:			
Opening Balance		7,964,256	9,249,353
Add: Addition during the year		-	-
Less: Payment made during the year		7,964,256	9,249,353
Closing Balance		1,289,094	1,285,097
		6,675,162	7,964,256

15 Deposits

Retention Money	71,248	59,086
Cash Security	38,127	45,011
Earnest Money (Since 2014-15)	271	271
	109,646	104,368

The break-up of the figure is given below:

Opening Balance	104,368	118,168
Add: Addition during the year	24,949	54,360
Less: Adjustment made during the year	129,317	172,528
Closing Balance	19,670	68,160
	109,646	104,368

16 Withheld VAT & Tax Payable

VAT Deduction at Source	16.01	4,302	7,461
Income Tax Deduction at Source	16.02	1,413	2,107
		5,715	9,568

16.01 VAT Deduction at Source

HO	4,213	7,326
HRD Project	89	135
	4,302	7,461

16.02 Income Tax Deduction at Source

HO	1,351	2,007
HRD Project	62	100
	1,413	2,107

The break-up of the figure is given below:

Opening Balance	9,568	8,633
Add: Addition during the year	138,061	173,054
Less: Adjustment during the year	147,629	181,687
Closing Balance	141,914	172,119
	5,715	9,568

17 Liabilities For Expenses

Other Liabilities Expenses	17.01	165,149	103,863
		165,149	103,863



	Particulars	Notes	Amount in '000 BDT	
			June 30, 2022	June 30, 2021
17.01	Other Liabilities Expenses			
	Salary Clearances		9,050	9,050
	CPF Deduction (Employees)		1,177	1,177
	CPF Contribution Payable (BBA)		321	319
	CPF Advance Deduction		151	125
	Interest on CPF Loan Deduction		86	86
	Earn Leave Encashment		41,849	41,947
	Pension/Gratuity Contribution		23,147	4,710
	Welfare Fund Adv.		12	12
	House Building Advance Deduction		20	20
	Provision for consultancy		-	508
	Miscellaneous Liabilities		89,317	45,907
	Revenue Stamp		2	2
	Others Deduction(Salary)		17	-
			165,149	103,863

The break-up of the figure is given below:

Opening Balance	103,863	125,407
Add: Addition during the year	147,829	104,586
	251,692	229,993
Less: Adjustment made during the year	86,543	126,130
Closing Balance	165,149	103,863

18 Tax Payable of Authority

Opening Balance	1,224,709	1,025,284
Add: Provision made during the year	1,161,221	1,224,709
	2,385,930	2,249,993
Less: Adjustment	1,224,709	1,025,284
Closing Balance	1,161,221	1,224,709

19 Bangabandhu Bridge Toll

Car & Light Vehicles	986,692	803,146
Small Buses	5,067	3,308
Large Buses	1,332,000	1,078,087
Small Trucks	1,193,327	745,992
Medium Trucks	2,184,811	1,240,712
Large Trucks	1,099,045	2,642,861
Trailer	209,352	10,000
Motor Cycles	29,861	24,592
Excess Toll Received	5,915	117
	7,046,070	6,548,815

20 Mukterpur Bridge Toll & Lease

Motor Cycles and Vans	5,278	2,911
Other Vehicle (Auto Rickshaw/CNG)	83,469	63,138
Car/Jeep/Micro Bus	30,173	26,021



Particulars	Notes	Amount in '000 BDT	
		June 30, 2022	June 30, 2021
Small Buses		35	10
Large Buses		10,563	17,675
Small Trucks		13,416	11,364
Medium Trucks		59,152	-
Large Trucks		29,029	74,254
Trailer		2,713	
Excess Toll Received		263	233
		234,091	195,606

21 Padma Bridge Toll

Car & Light Vehicles	53,648	-
Small Buses	276	-
Large Buses	23,848	-
Small Trucks	6,150	-
Medium Trucks	17,695	-
Large Trucks	792	-
Trailer	1,523	-
Motor Cycles	4,236	-
Excess Toll Received	129	-
	108,297	-

22 Rail Tariff

Bangladesh Railway	10,000	-
	10,000	-

23 Bank Interest

BBA Fund FDR	84,817	104,493
STD A/C	55,638	40,432
Depreciation Fund FDR	1,064,631	1,008,127
Project Bank A/c	454,355	491,226
	1,659,441	1,644,278

23.01 STD A/C

HO	55,541	40,432
HRD Project	97	-
	55,638	40,432

24 Income From BB Area

Office & Rest House Rent BB Area	979	1,120
Bangabandhu Resort Ltd.	71,074	119,534
Grameen Phone	12,018	10,450
SebaTelecom (Banglalink- Orascom Telecom)	12,100	24,200
Contract-7	67,489	22,650
Pond & Land lease	26,916	25,248
	190,576	203,202

25 Income From Mukterpur Area

Rent & Lease	1,706	1,701
	1,706	1,701



	Particulars	Notes	Amount in '000 BDT	
			June 30, 2022	June 30, 2021
26	Income From Padma Bridge Area			
	Office & Rest House Rent Area		7,307	4,200
			7,307	4,200
27	Interest Received on Personal Loan			
	Interest on House Building Loan		285	304
	Interest on Computer Loan		19	18
	Interest on Motorcycle Loan		60	66
			364	388
28	Other Income :			
	Forfeiture of Earnest Money	28.01	697	748
	Registration fee		105	-
	Sale of Tender forms		455	1,547
	Transport Rent fee		101	50
	Compensation recovery		407	11,883
	Telephone Charge recovery		16	20
	Sale of Scrap		7,493	8,272
	Resettlement plot handover fee (PMBP)		10,129	10,804
	Miscellaneous Receipts		2,959	14,572
			22,362	47,896
28.01	Forfeiture of Earnest Money			
	HO		622	748
	BBA Master plan project		75	-
			697	748
29	Bridge Operating Cost :			
	Bangabandhu Bridge	29.01	317,116	440,004
	Mukterpur Bridge	29.02	46,965	27,463
	Padma Bridge	29.03	1,212	-
			365,293	467,467
29.01	Bangabandhu Bridge			
	O & M fee		208,612	289,924
	Toll Operation fee		92,074	134,420
	Toll exemption		16,430	14,968
	Other Operation		-	692
			317,116	440,004
29.02	Mukterpur Bridge			
	O & M fee		-	3,821
	Toll Operation Fee		46,965	23,642
			46,965	27,463
29.03	Padma Bridge			
	Toll exemption		1,212	-
			1,212	-



	Particulars	Notes	Amount in '000 BDT	
			June 30, 2022	June 30, 2021
30	Repair & Maintenance-Bridge & Associates:			
	Bangabandhu Bridge	30.01	305,711	270,647
	Mukterpur Bridge	30.02	301	105,526
	Padma Bridge	30.03	1,121	2,385
			307,133	378,558
30.01	Bangabandhu Bridge			
	Roads		137,800	70,446
	River Training works		160,183	191,823
	Toll Plaza & Toll Equipments		5,587	4,697
	Others		2,141	3,681
			305,711	270,647
30.02	Mukterpur Bridge			
	Main Bridge		-	460
	Roads		-	103,838
	Others		301	1,228
			301	105,526
30.03	Padma Bridge			
	Roads & Housing Maitenance		1,121	2,385
			1,121	2,385
31	Salary and Allowance			
	Basic Pay	31.01	51,132	48,345
	Allowance	31.02	43,434	46,455
	CPF & Gratuity		29,288	8,824
			123,854	103,624
31.01	Basic Pay			
	HO		50,584	48,345
	BBA Master plan project		548	-
			51,132	48,345
31.02	Allowance			
	HO		42,928	46,455
	BBA Master plan project		506	-
			43,434	46,455
32	Interest on Borrowings :			
	IDA loan		58,866	64,124
	ADB loan		80,409	87,548
	OECF loan		15,203	24,669
			154,478	176,341
33	Difference in Exchange Rate for Borrowing			
	Difference in Exchange - IDA		299,212	299,965
	Difference in Exchange - ADB		306,582	304,299
	Difference in Exchange - OECF		256,097	320,917
			861,891	925,181



Particulars	Notes	Amount in '000 BDT	
		June 30, 2022	June 30, 2021

34 Repair & Maintenance -General :

Motor Vehicle	2,717	3,271
Vehicle maintenance for Privileged Officers	1,833	2,700
Machineries & Equipment	195	228
Computer & Accessories	183	374
Furniture and Fixture repair	57	-
Office Equipment	180	48
Office Bhaban	25,975	18,746
Bangabandhu Bridge Resort	3,351	1,432
Other Repairs and Maintenances	341	388
	34,832	27,187

35 Grants in aids :

Relief and Charities	800	800
Employees Welfare	-	70,000
	800	70,800

36 Supply & Services :

Travel Expenses	36.01	1,106	1,378
Land Taxes		19,909	23,273
City Corporation Tax		760	1,500
Postage		7	18
Telephone		621	589
Telex/Fax/Internet		770	684
Printing and Publications		690	448
Registration Fee		217	583
Recruitment Examination Expenses		915	13,246
ICT/Inovation		890	1,278
Water		958	933
Electricity		9,905	10,655
Stationary	36.02	1,807	1,489
Entertainment	36.03	753	675
Hiring Charges	36.04	5,977	4,484
Advertisement	36.05	1,847	4,523
Legal fees and Charges		395	3,335
Uniform and liveries		311	260
Newspaper and Periodicals		237	270
Functions/Cremony		1,705	1,992
Honorarium	36.06	3,152	2,665
Petrol, Lubricant & CNG		6,988	6,309
Audit fees		1,030	411
AC/Water/Fire Fighting Chamicals		1,089	885
Security Guard Cost		4,233	3,966



Particulars	Notes	Amount in '000 BDT	
		June 30, 2022	June 30, 2021
Insurance & Bank Charges	36.07	15,924	12,103
Survey & Study	36.08	79,344	59,964
Customs duty & VAT	36.09	288,090	284
Computer Consumables		329	86
Training Expenses(Home)	36.10	5,007	13,193
Training Expenses(Abroad)	36.11	4,053	3,847
Seminar & Conference		183	292
Consultancy (Technical support)	36.12	866,698	39,514
Miscellaneous expenses	36.13	389	200
		1,326,289	215,332

36.01 Travel Expenses

HO	1,057	1,378
BBA Master plan project	49	-
	1,106	1,378

36.02 Stationary

HO	1,412	1,164
HRD Project	75	325
BBA Master plan project	320	-
	1,807	1,489

36.03 Entertainment

HO	594	675
HRD Project	29	-
BBA Master plan project	130	-
	753	675

36.04 Hiring Charges

HO	5,244	4,484
BBA Master plan project	733	-
	5,977	4,484

36.05 Advertisement

HO	1,658	4,523
BBA Master plan project	189	-
	1,847	4,523

36.06 Honorarium

HO	2,497	2,464
HRD Project	437	201
BBA Master plan project	218	-
	3,152	2,665

36.07 Insurance & Bank Charges

HO	15,902	12,103
HRD Project	22	-
	15,924	12,103



	Particulars	Notes	Amount in '000 BDT	
			June 30, 2022	June 30, 2021
36.08	Survey & Study			
	HO		69,553	59,964
	4 Bridges study project		9,791	-
			79,344	59,964
36.09	Customs duty & VAT			
	HO		1,865	1,378
	BBA Master plan project		286,225	-
			288,090	1,378
36.10	Training Expenses(Home)			
	HO		1,086	5,984
	HRD Project		3,921	7,209
			5,007	13,193
36.11	Training Expenses(Abroad)			
	HO		798	400
	HRD Project		3,255	3,438
			4,053	3,838
36.12	Consultancy (Technical support)			
	HO		29,882	38,396
	HRD Project		1,321	1,118
	BBA Master plan project		835,495	-
			866,698	39,514
36.13	Miscellaneous expenses			
	HRD Project		24	200
	BBA Master plan project		365	-
			389	200
37	Income Tax Expenses			
	Profit/(Loss) before tax		4,579,040	4,840,889
	Add: Accounting depreciation (Annexure-A,B & C)		611,112	620,371
			5,190,152	5,461,260
	Less: Tax depreciation (Annexure-D,E & F)		545,269	562,422
	Adjusted Profit for Tax Calculation		4,644,883	4,898,838
	Tax Expense (25%)		1,161,221	1,224,709
38	General			

a) Previous year's figure have been rearranged wherever necessary to confirm the current year
 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 at June 30, 2022

Property, Plant & Equipment (Accounts Base):

Category of Assets	Cost						Depreciation				Written down value at June 30, 2022
	Balance as at July 01, 2021	Addition during the year	Disposal during the year	Balance as at June 30, 2022	Rate of Dep.	Balance as at July 01, 2021	Charged during the year	Adjustment during the year	Balance as at June 30, 2022		
Land	728,022	-	-	728,022	0.0%	-	-	-	-	728,022	
Land Development	220,135	-	-	220,135	0.0%	-	-	-	-	220,135	
Main Bridge	16,908,938	-	-	16,908,938	2.5%	7,386,239	238,067	-	7,624,306	9,284,632	
Approach Viaducts	345,835	-	-	345,835	2.5%	152,621	4,830	-	157,452	188,383	
Guide Bunds	15,013,742	-	-	15,013,742	2.5%	6,598,525	210,380	-	6,808,905	8,204,837	
Hard Points	966,129	-	-	966,129	2.5%	424,828	13,533	-	438,361	527,768	
Blasted Angular Rock	44,084	-	-	44,084	2.5%	15,542	714	-	16,255	27,829	
Approach Roads	3,307,164	-	-	3,307,164	2.5%	1,457,508	46,241	-	1,503,749	1,803,415	
Flood Embankment	248,723	-	-	248,723	2.5%	109,404	3,483	-	112,887	135,836	
Internal Road Construction	178,899	-	-	178,899	2.5%	25,761	3,828	-	29,590	149,309	
Roads & Highway	195,782	-	-	195,782	2.5%	2,871	4,823	-	7,694	188,088	
HO Admin Building	229,718	20,804	-	250,522	5%	116,378	6,187.11	-	122,565	127,957	
Bridge And Facilities	117,062	-	-	117,062	5%	71,723	2,267	-	73,990	43,072	
Bridge Site Admin Building	36,244	-	-	36,244	5%	25,097	557	-	25,654	10,590	
Bridge Site Resident Building	237,058	-	-	237,058	5%	166,751	3,515	-	170,267	66,791	
Construction of Thana Bhaban	71,274	-	-	71,274	5%	42,712	1,428	-	44,140	27,134	
Over Bridge Construction	24,612	6,092	-	30,704	5%	228	1,372	-	1,599	29,105	
Toll Plaza	42,229	-	-	42,229	5%	12,054	1,509	-	13,563	28,666	
Furniture & Fittings	146,048	17	-	146,065	10%	120,704	2,535	-	123,240	22,825	
Motor Vehicles & Boats	484,469	9,425	-	493,894	20%	366,793	24,478	-	391,271	102,623	
Major Plant & Equipment	481,198	4,243	-	485,441	10%	376,336	10,698	-	387,034	98,407	
Water Treatment Plant	6,154	-	-	6,154	10%	4,798	136	-	4,933	1,221	
Seismic & Toll Equipment	136,692	-	-	136,692	10%	87,962	4,873	-	92,835	43,857	
Computers	10,994	6,025	-	17,019	20%	7,733	1,255	-	8,988	8,031	
Office Equipment	173,963	4,044	-	178,007	15%	95,870	12,017	-	107,887	70,120	
Electric Equipment	90,153	-	-	90,153	10%	23,536	6,662	-	30,198	59,955	
Books & Periodicals	439	-	-	439	10%	398	4	-	402	37	
Other Fixed Assets	121,814	-	-	121,814	25%	100,355	5,365	-	105,720	16,094	
TOTAL	40,567,574	50,650	-	40,618,224	17,792,728	610,757	-	18,403,486	22,214,738	22,774,846	
2020-21	40,301,899	265,675	-	40,567,574	17,172,644	620,086	-	17,792,728	22,774,846		

Annexure-A

	Amount in '000 BDT		
	Written down value at June 30, 2022		

Property, Plant & Equipment, HRD Project (Accounts Base):

Category of Assets	Cost			Depreciation			Written down value at June 30, 2022
	Balance as at July 01, 2021	Addition during the year	Disposal during the year	Balance as at June 30, 2022	Rate of Dep.	Charged during the year	
Computers	772	287	-	1,059	20%	327	118
Office Equipment	1,463	35	-	1,498	15%	414	160
TOTAL	2,235	322	-	2,557	2,235	741	278
2020-21	2,170	65	-	456	285	-	741

Annexure-B

Category of Assets	Cost			Depreciation			Written down value at June 30, 2022
	Balance as at July 01, 2021	Addition during the year	Disposal during the year	Balance as at June 30, 2022	Rate of Dep.	Charged during the year	
Computers	433	-	-	433	20%	-	43
Office Equipment	445	-	-	445	15%	-	33
TOTAL	878	-	-	878	-	-	77
2020-21	-	-	-	-	-	-	-

Property, Plant & Equipment, BBA Master Plan Project (Accounts Base):

Category of Assets	Cost			Depreciation			Written down value at June 30, 2022
	Balance as at July 01, 2021	Addition during the year	Disposal during the year	Balance as at June 30, 2022	Rate of Dep.	Charged during the year	
Computers	433	-	-	433	20%	-	43
Office Equipment	445	-	-	445	15%	-	33
TOTAL	878	-	-	878	-	-	77
2020-21	-	-	-	-	-	-	-

Annexure-C

Amount in '000 BDT			
Written down value at June 30, 2022	445	614	924



Bangladesh Bridge Authority (BBA)
 Schedule of Property, Plant & Equipment
 As at June 30, 2022

Property, Plant & Equipment (Tax Base)-HO

Particulars	Amount in '000 BDT				
	01, 2021	July year	30, 2022	Rate	Charged during the year
Balance as at July 01, 2021	Addition during the year	Balance as at June 30, 2022	Rate	Charged during the year	Written Down value
Land	728,021	-	728,021	0%	-
Land Development	220,134	-	220,134	0%	-
Main Bridge	10,174,830	-	10,174,830	2%	203,497
Approach Viaducts	206,445	-	206,445	2%	4,129
Guide Bunds	8,991,505	-	8,991,505	2%	179,830
Hard Points	578,370	-	578,370	2%	11,567
Blasted Angular Rock	30,496	-	30,496	2%	60
Approach Roads	1,976,324	-	1,976,324	2%	39,526
Flood Embankment	148,860	-	148,860	2%	1,936,797
Internal Road Construction	158,585	-	158,585	2%	2,977
Roads & Highway	190,353	-	190,353	2%	3,172
HO Admin Building	88,340	20,804	109,144	10%	10,914
Bridge And Facilities	61,188	-	61,188	2%	98,230
Bridge Site Admin Building	7,613	-	7,613	10%	59,664
Bridge Site Resident Building	57,300	-	57,300	10%	6,852
Construction of Thana Bhaban	19,508	-	19,508	10%	5,730
Over Bridge Construction	21,872	6,092	27,964	10%	1,951
Toll Plaza	22,250	-	22,250	10%	2,796
Furniture & Fittings	25,891	17	25,908	10%	2,225
Motor Vehicles & Boats	126,240	9,425	135,665	20%	20,025
Major Plant & Equipment	64,727	4,243	68,970	20%	27,133
Water Treatment Plant	588	-	588	20%	13,794
Seismic & Toll Equipment	23,293	-	23,293	20%	118
Computers	2,093	6,025	8,118	30%	4,659
Office Equipment	82,030	4,044	86,074	10%	2,435
Electric Equipment	63,400	-	63,400	10%	8,607
Books & Periodicals	7	-	7	30%	57,060
Other Fixed Assets	44,187	-	44,187	10%	2
Total	24,114,450	50,650	24,165,100	4,419	5
2020-21	24,410,961	265,675	24,676,636	544,815	39,769
					23,620,285
					24,114,450
					562,185

Annexure-D



Property, Plant & Equipment (Tax Base): HRD

Particulars	Balance as at July 01, 2021	Addition during the year	Balance as at June 30, 2022	Rate	Charged during the year	Written Down value
Computers	265	287	552	30%	165	386
Office Equipment	1,112	35	1,147	10%	115	1,033
Total	1,377	322	1,699		280	1,419
2020-21	1,549	65	1,614		237	1,377

Property, Plant & Equipment (Tax Base): BBA Master Plan Project

Particulars	Balance as at July 01, 2021	Addition during the year	Balance as at June 30, 2022	Rate	Charged during the year	Written Down value
Computers		433	433	30%	130	303
Office Equipment		445	445	10%	45	401
Total		878	878		174	704
2020-21		-	-		-	-

Annexure-E

Amount in '000 BDT

Annexure-F

Amount in '000 BDT

