

**BANGLADESH BRIDGE AUTHORITY (BBA)
INDEPENDENT AUDITORS' REPORT
ON FINANCIAL STATEMENTS
FOR
THE FINANCIAL YEAR 2023-2024**



**BANGLADESH BRIDGE AUTHORITY
(BBA)**

**Jointly audited
by**

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&

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**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 30th June 2024

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 **Bangladesh Bridge Authority (BBA)** (the Authority), which comprises the Statement of Financial Position as at June 30, 2024, 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 & Emphasis of Matter of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at June 30, 2024, 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 Note 3, the Authority reported fixed assets of Tk. 442,005,512 thousand. However, no physical verification of fixed assets has been conducted for a long period. The Authority should urgently conduct physical verification, at least for movable assets (e.g., vehicles and office equipment), and gradually extend it to all fixed assets. The Authority maintains fixed asset registers project-wise but does not maintain a consolidated fixed asset register at the entity level. In addition, fixed assets have not been subjected to valuation or revaluation for a considerable period, which may affect the accuracy and reliability of the reported carrying values.
2. As disclosed in Note 6: Investment in FDRs, the Authority reported a FDR balance of Taka 15,753,500 thousand (BBA Fund and Depreciation Fund). To confirm the year ending balances, we sent 51 external confirmation requests to various banks, however, only 15 responses were received so far, and the majority remain unconfirmed. As a result, the reported Value cannot be confirmed. In addition, discrepancies were noted between the ledger and system-generated schedules. The Authority records transactions only at the time of encashment or reinvestment, which affects the reliability of reported balances and related financial income/expenses. Due to the lack of sufficient confirmations and inconsistencies in records, we were unable to verify the accuracy and completeness of the closing FDR balances. In addition, interest income on treasury bonds has not been recognized using the effective interest method, resulting in an improper recognition of interest income in the financial statements.
3. In note 15 it is observed that the Authority has recognized borrowings amounting to Tk. 42,568,640 from the Government of Bangladesh (GOB-KT) and Tk. 60,628,172 from China EXIM Bank (KT) during the year. We could not find sufficient appropriate evidence regarding this matter.

We again draw attention to note 15 The amortization schedule in respect of the Government of Bangladesh (Padma) loan amounting to Tk. 296,556,989 has not been updated. As a result, we were unable to verify the accuracy of the outstanding balance, interest expense, and repayment status of the borrowing.

4. In reference to note 21 to 24 of the financial statements, the Authority has shown total revenue of BDT 16,010,127,000 but as per VAT Mushak 9.1 total revenue is BDT 15,166,258,231, resulting in a difference of BDT 84,394,3769. However, we could not obtain an appropriate explanation and reconciliation regarding this difference.
5. In revenue, an amount of BDT 8,487 has been presented under the head "Other Operating Income" in the financial statements. However, no supporting breakdown or detailed composition of the income has been provided, and the individual income sources have not been separately identified or disclosed.

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. As disclosed in Note 07.01, the Authority reported Tk. 49,917 thousand as toll receivable from JOMAC BB and Tk. 453,477 thousand as receivable from ICB Islamic Bank (since 2015–2016), against which a case has been filed in the High Court. These balances have been outstanding for a long period; however, no expected credit loss has been recognized and no adequate disclosure has been made in the financial statements. However, no contingent asset or contingent liability related to the matter has been disclosed in the financial statements.
2. We draw attention to Note No. 8.1 to the financial statements regarding Advances, where Tk. 2,634 thousand relating to TA/DA has remained outstanding from the year 2010 without adjustment, indicating deficiencies in monitoring and control. Immediate reconciliation and adjustment are warranted.
3. We draw attention to Note No. 9.02.02 regarding the DOSA Account Balance, where Tk. 7,867 thousand has remained outstanding since 2015–2016 without reconciliation or adjustment. The persistent non-clearance of this long outstanding balance indicates significant deficiencies in financial control and reconciliation processes and requires urgent investigation, reconciliation, and adjustment.
4. As disclosed in Note 9.02.02 to the financial statements, the Authority has reported a balance of Tk. 7,030 thousand under the Personal Ledger Account. However, no supporting documentation or bank statements were made available to us.



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.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, except for the matters described in our "Basis for Qualified Opinion" section, we also report the following:

- a) we have obtained all the information and explanation 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 account as required by law have been kept by the Authority so far as it appeared from our examination of those books; and
- c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account



Md. Abul Kashem Mojumder, FCA
Managing Partner
ICAB Enrollment no. 0566
M Ahmed & Co.
Chartered Accountants
Firm Registration no: ICAB-EC-3/2019-566
DVC: 2607030566AS905202



Tariquzzaman Khan, FCA
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Mahfel Huq & Co.
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DVC: 2607020687A5513300

29 JUN 2026



Bangladesh Bridge Authority (BBA)
Statement of Financial Position
As at June 30, 2024

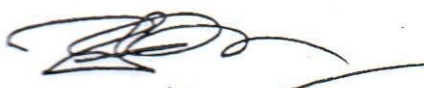
Particulars	Notes	Figures in '000' BDT	
		30-Jun-24	30-Jun-23
ASSETS			
Non Current Assets			
Property, Plant & Equipment	3	442,005,512	33,307,955
Biological Assets	4	319,291	15,747
		442,324,803	33,323,702
Capital Works in Progress	5	174,424	-
Investment in FDR	6	15,753,500	19,674,644
Depreciation Fund Treasury Bond (BGTB)		4,462,000	-
Current Assets			
Accounts & Other Receivable	7	558,488	660,217
Advances, Deposits & Prepayments	8	2,448,309	303,312,649
Cash & cash Equivalents	9	2,770,970	1,809,572
		5,777,767	305,782,438
Total Assets		468,492,494	358,780,784
<u>EQUITY & LIABILITIES</u>			
Equity			
Authority's Fund	10	27,505,168	21,431,332
Bridge Repair & Maintenance Reserve	11	-	4,092,833
Approach Roads Reserve	12	-	1,942,653
Guide Bond /Flood Embankment Reserve	13	-	4,856,631
Retained Earnings	14	30,614,782	18,509,621
		58,119,950	50,833,071
Non Current Liabilities			
Borrowings	15	408,502,046	305,770,535
		408,502,046	305,770,535
Current Liabilities & Provisions			
Deposits	16	366,846	124,002
Withhold VAT & Tax Payable	17	7,814	5,637
Liabilities for Expenses	18	842,661	1,014,498
Provision for Income Tax	19	653,177	1,033,041
		1,870,498	2,177,178
Total Equity & Liabilities		468,492,494	358,780,784

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
Managing Partner
ICAB Enrollment no. 0566
M Ahmed & Co.
Chartered Accountants
Registration Ref. No. ICAB-EC-3/2019-566
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29 JUN 2026

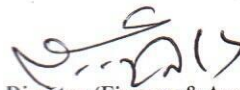

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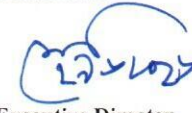


Bangladesh Bridge Authority (BBA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2024

Particulars	Notes	Figures in '000' BDT	
		30-Jun-24	30-Jun-23
Revenue			
Operating Revenue			
Jamuna Bridge Toll	20	6,856,538	6,812,855
Mukterpur Bridge Toll	21	266,583	261,125
Padma Bridge Toll	22	8,558,175	8,200,485
Karnaphuli Tunnel Toll	23	282,343	-
Rail Tariff	24	10,000	20,000
Electricity Tariff		500	-
Gas Tariff		27,501	19,777
Others Operating Income		8,487	26,400
Total		16,010,127	15,340,643
Other Revenue			
Bank & Treasury Bond Interest	25	2,425,586	2,137,898
Income From JB Area	26	141,062	146,712
Income From Mukterpur Area	27	2,047	1,881
Income From Padma Bridge Area	28	24,197	8,971
Income From Karnaphuli Tunnel Area	29	289	-
Interest Received on Personal Loan	30	183	107
Other Income	31	19,345	30,686
Total		2,612,709	2,326,255
Total Revenue		18,622,836	17,666,898
Expenses			
Operating Expenses			
Bridge Operating Cost	32	3,646,769	1,927,505
Repair & Maintenance-Bridge & Associates	33	15,707	179,012
Total		3,662,476	2,106,517
Other Expenses			
VAT on Toll		2,041,685	1,893,597
Salary and Allowances	34	147,148	232,130
Interest on Borrowing	35	3,277,357	3,327,315
Difference in Exchange Rate for Borrowing	36	1,044,172	3,566,371
Repair & Maintenance-General	37	30,109	34,130
Grants in aids	38	1,249	502,169
Supply & Services	39	1,199,762	1,331,249
Depreciation of Property, Plant & Equipment		5,302,659	598,783
Total		13,044,141	11,485,744
Total Expenses		16,706,617	13,592,261
Net Surplus/ (Deficit) during the Year before Tax Provision		1,916,219	4,074,637
Less: Income Tax expense	40	653,177	1,033,041
Net Surplus/ (Deficit) during the Year after Tax		1,263,043	3,041,597

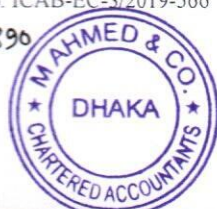
The annexed notes form an integral part of these financial statements


Director (Finance & Accounts)


Executive Director

Signed in terms of our separate report of even date annexed


Md. Abul Kashem Moimander, FCA
Managing Partner
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29 JUN 2026


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Firm Registration No. CAF-001-133
DVC: 2607020687AS513300



Bangladesh Bridges Authority (BBA)
Statement of Changes in Equity
For the year ended June 30, 2024

Particulars	Authority's Fund	Bridge Repair & Maintenance Reserve	Approach Roads Reserve	Guide Bund / Flood Embankment Reserve	Figures in '000 BDT	
					Retained Earnings	Total
Balance as on 01 July 2023	21,431,332	4,092,834	1,942,653	4,856,631	18,509,621	50,833,071
Prior Year Adjustment:					(50,000)	(50,000)
i) Dividend Paid to Government	-	-	-	-	-	-
ii) Adjustment for previous years expenses	-	-	-	-	-	-
ii) Unspent Authority's Fund Refunded	(636,664)	-	-	-	-	(636,664)
iii) Panchabati-Mukterpur project	3,710,500	-	-	-	-	3,710,500
iv) JDCF Grant	3,000,000	-	-	-	-	3,000,000
Net Surplus/(Deficit) before Reserve	-	-	-	-	1,263,043	1,263,043
Reserve	-	(4,092,834)	(1,942,653)	(4,856,631)	10,892,118	-
Balance as on 30 June 2024	27,505,168	-	-	-	30,614,783	58,119,950

For the year ended June 30, 2023

Particulars	Authority's Fund	Bridge Repair & Maintenance Reserve	Approach Roads Reserve	Guide Bund / Flood Embankment Reserve	Figures in '000 BDT	
					Retained Earnings	Total
Balance as on 01 July 2022	11,629,469	3,386,158	1,589,315	3,973,286	17,511,218	38,089,446
Prior Year Adjustment:					(100,000)	(100,000)
i) Dividend Paid to Government	-	-	-	-	-	-
ii) Adjustment for previous years expenses	-	-	-	-	-	-
ii) Unspent Authority's Fund Refunded	(3,963)	-	-	-	165	165
iii) Panchabati-Mukterpur project	9,805,826	-	-	-	-	9,805,826
Net Surplus/(Deficit) before Reserve	-	-	-	-	3,041,597	3,041,597
Reserve	-	706,676	353,338	883,345	(1,943,359)	-
Balance as on 30 June 2023	21,431,332	4,092,834	1,942,653	4,856,631	18,509,621	50,833,071

[Signature]
20/11/24

Director (Finance & Accounts)

[Signature]
20/11/24

Executive Director



Bangladesh Bridge Authority (BBA)
Statement of Cash Flows
For the year ended June 30, 2024

Particulars	Figures in '000 BDT	
	30-Jun-24	30-Jun-23
<u>A. Cash Flow From Operating Activities :</u>		
Net Income after tax	1,263,043	3,041,597
Add back - non cash items		
Depreciation Expense	5,302,659	598,783
Previous years expenses	-	165
Changes in working capital (current assets)	(174,424)	
ADP, Panchabati Mukterpur Project	3,710,500	9,805,826
Account Receivable	101,730	(103,936)
Advance, Deposit and Prepayments	300,864,340	(301,487,434)
Changes in working capital (current liabilities)		
Deposits	242,844	14,356
Withheld VAT & Tax Payable	2,177	(78)
Liabilities for Expenses	(171,837)	849,349
Provision for Income Tax	(379,864)	(128,180)
Net Cash Provided By Operating Activities	310,761,168	(287,409,552)
<u>B. Cash Flow From Investing Activities:</u>		
Acquisition of Fixed Assets	(414,000,216)	(11,689,839)
Acquisition of Biological Assets	(303,544)	
Investment in FDR		
i)BBA Fund FDR	904,642	(180,000)
ii)Depreciation Fund FDR	3,016,502	1,426,650
ii)Depreciation Fund Treasury Bond (BGTB)	(4,462,000)	-
Net Cash (Used)/Provided By Investing Activities	(414,844,616)	(10,443,189)
<u>C. Cash Flows From Financing Activities:</u>		
Borrowings	102,731,511	299,095,373
JDCF Grant	3,000,000	
Dividend Paid	(50,000)	(100,000)
Unspent Authority's Fund Refunded	(636,664)	(3,963)
Net Cash (Used)/Provided By Financing Activities	105,044,847	298,991,410
D. Net Increase In Cash and cash Equivalents (A+B+C)	961,398	1,138,669
E. Cash and cash Equivalents at the Beginning of the Year	1,809,572	670,903
F. Cash and cash Equivalents at the End of the Year (D+E)	2,770,970	1,809,572

Director (Finance & Accounts)

Executive Director



Notes to the Financial Statements
As at and for the year ended June 30, 2024

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. Later, the organization came to be known as Bangladesh Bridge Authority in the gazette published on 19 December 2007. Bangladesh Bridge Authority is a statutory body with a total workforce of 386. According to the Bangladesh Bridge Authority Act, 2016. It has been entrusted with the responsibility of construction and maintenance of bridges, toll roads, flyovers, expressways, tunnels, causeways, ring roads, etc. of 1500 meters or more in length.

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 etc;
- b) Prepare comprehensive plans for the establishment of bridge or for the construction of toll roads etc 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) Jamuna 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 Jamuna 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 Jamuna 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 Jamuna 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 Jamuna 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 Jamuna 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. **China Communications Construction Company Limited (CCCC):**

The operation and maintenance contract of the Jamuna Bridge has been awarded to China Communications Construction Company Limited (O & M Contract) for 5 years effective from October 01, 2021 at a contract cost of TK. 1,72,61,14,808.75.



viii. **GSIC-SEL-UDC JV**

The operation and maintenance contract of **toll collection** of the Jamuna 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.

ix. **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 Jamuna Bridge.

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

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

xii. **China Road and Bridge Corporation:**

The operation and maintenance contract of toll collection system including collection of toll and other relating services of Jamuna Bridge has been renewed from 1st September, 2024 BBA paid 59,63,96,504.13 Taka for 5 years.

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.

iv) 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 "Engaging Operator for Operation & Maintenance of Bridge and Toll Collection of 6th Bangladesh-China Friendship Bridge (Mukterpur Bridge) for 5 (Five) Years" effective from March 01, 2020 to February 28, 2025 at a contract cost of Taka 20,93,84,919.00.

v) Spectrum Engineering Consortium (Pvt.) Limited:

The operation and maintenance contact of the Mukterpur Bridge and Associated has been awarded to Spectrum Engineering Consortium (Pvt.) Ltd. for "Engaging Operator for Operation & Maintenance (O&M) of Bridge, Toll Collection and Associated Works of the 6th Bangladesh-China Friendship (Mukterpur Bridge) for 5 (Five) Years" effective from March 01, 2025 to February 28, 2030 at a contract cost of Taka 22,28,52,116.63.

C) Karnaphuli Tunnel:

The Karnaphuli Tunnel has established a modern communication network between Dhaka, Chattogram, and Cox's Bazar. By connecting the eastern and western banks of the Karnaphuli River, the project accelerates development in the proposed industrial zone to the east while streamlining access to Chattogram city, the port, and the international airport to the west.

This enhanced connectivity significantly reduces travel time and costs, facilitating the efficient transport of raw materials and finished goods from eastern industrial hubs to the port, airport, and the northwestern regions of the country. Furthermore, the ease of access is fostering rapid growth in the tourism sector along the river's eastern bank.

Ultimately, by modernizing infrastructure, promoting industrial expansion, and boosting tourism, the Karnaphuli Tunnel project will play a pivotal role in poverty alleviation through job creation and drive comprehensive national economic growth.



Salient Features of the Tunnel:

Name of the Tunnel	: Karnaphuli Tunnel
Executing Agency	: Bangladesh Bridge Authority (BBA), Bridges Division, Ministry of Communications
Executing Agency	: Bangladesh Bridge Authority
Project Location	: Upazila/City Corporation: Anwara & Bandar, Chattogram; 268.0 km from Dhaka.
Approval of PP	: June 30, 2015
Signing of Construction Agreement	: June 30, 2015 between BBA and CCCC
Type of the Bridge	: Tunnel under the river karnaphully
Length of the Tunnel	: 3.32 KM
Project Cost	: \$705.8 Million
Commencement of the Work	: November 11, 2015
Contracted Completion Time	: 56 Months
Actual Completion Time	: 104 Months

Operation and maintenance of Karnaphuli Tunnel:

i) China Communication Construction Company Limited (CCCC)

The operation & maintenance contract of the Karnaphuli Tunnel has been awarded to CCCC Ltd. For 5 years effective from 1st August 2023 to 31st July 2028 at a contract cost of 983,82,62,166.84 BDT.

BBA has paid during the contract period up to April 2026 BDT 519,80,05,627.20.

D) Padma Bridge:

The Padma Multipurpose Bridge establishes a vital road and rail link at the Mawa point, connecting Bangladesh's central region with the southwest. This infrastructure directly drives development in the districts of Munshiganj, Shariatpur, Madaripur, Barishal, Patuakhali, and Faridpur. By bridging 21 southwestern districts with Dhaka and the eastern region, it enhances living standards and allows local producers to expand their market reach across the mainland through reduced travel times and faster procurement of raw materials.

Furthermore, the bridge facilitates the utilization of Mongla Port as a viable alternative to the Chattogram Port. As a key segment of the Asian Highway Route AH-1, the Padma Bridge is set to revolutionize both domestic and cross-border connectivity within South Asia. Ultimately, the project will generate significant positive shifts in both micro and macroeconomic landscapes.

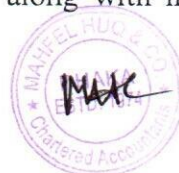


Salient Features of the Padma Bridge:

Name of the Bridge	: Padma Beidge.
Executing Agency	: Bangladesh Bridge Authority (BBA), Bridges Division, Ministry of Communications
Implementation Unit (Contractor)	: Main Bridge: China Major Bridge Engineering Co. Ltd (MBEC), China; River Training Works: Sinohydro Corporation Limited, China; Mawa & Janjira Approach Roads and Bridge End Facilities: AML-HCM JV
Project Location	: Mawa, Louhajang Upazila, Munshiganj (North Bank) – Janjira, Shariatpur and Shibchar, Madaripur (South Bank).
Approval of PP	: Original DPP: 28 August 2007 (Tk 10,161.62crore); 1st RDPP: 1-1 January 2011 (Tk 20,507 crore); 2nd RDPP: 5 January 2016 (Tk 28,793.39 crore); Final: Tk 30,193.39 crore.
Signing of Construction Agreement	: 17 June 2014 (Main Bridge, with MBEC, contract value Tk 12,133 crore)
Type of the Bridge	: Two-level (double-deck) composite steel truss road-cum-rail bridge (4-lane highway on upper deck, single-track broad/dual gauge railway on lower deck).
Length of the Bridge	: 6.150 km (6,150 m).
Width	: 22.0 m
Span Arrangement	: 41 spans @ 150.12 m c/c (steel truss composite spans)
No of Piers	: 42 (40 main river piers + 2 transition piers)
No of Piles	: 286 (262 steel tubular piles + 24 RCC piles); 6 piles per pier
Type of Foundation	: Deep pile foundation — steel tubular piles, Ø 3.0 m, driven up to 120–128 m below river bed; bored RCC piles at transition piers.
Project Cost	: 3,260,551.76 lakh taka
Commencement of the Work	: 26 November 2014
Contracted Completion Time	: 48 months (originally targeted November/December 2018)
Actual Completion Time	: 25 June 2022 (inaugurated and opened to traffic), Full Completion :30 June 2024.

Padma Bridge Project Resettlement Plan

The Padma Multipurpose Bridge Project (PMBP) Resettlement Action Plan (RAP), prepared and implemented by the Bangladesh Bridge Authority (BBA), addressed the displacement and livelihood impacts of the bridge, approach roads, service areas, river training works, and resettlement sites across Munshiganj, Shariatpur, and Madaripur districts. Implemented under the Acquisition and Requisition of Immovable Property Ordinance 1982 and supplemented by World Bank OP 4.12 / ADB SPS 2009 standards, the plan covered over 80,000 project-affected persons in approximately 17,000 households. The Entitlement Matrix provided compensation at replacement cost (CCL plus Additional Grants by BBA), structure and crop compensation, transition and business-loss allowances, special support for vulnerable groups, and free serviced plots at the project's resettlement sites with full civic amenities. Seven resettlement areas were developed over a total of **235.81 acres**, accommodating **3,011 residential plots**, **100 commercial plots**, and **120 open commercial areas**, and supported by **4 primary schools** and **5 health centres**, along with internal roads, drainage,



water supply, electricity, mosques, markets, and community facilities. A structured Income Restoration Programme (IRP) — delivered through engaged NGOs under BBA supervision — provided skills training, livelihood grants, and micro-credit linkage. Institutional oversight rested with the BBA Resettlement Unit, District Commissioners, the Implementing NGO, a Panel of Experts, an External Monitoring Agency, and multi-tier Grievance Redress Committees. With major displacement substantially complete, residual obligations now relate to IRP follow-up, resettlement-site management, and any incremental land needs arising from ongoing river training and guide-bund protective works.

Operation and Maintenance Contract of the Padma Bridge:

Korea Expressway Corporation (KEC) and the China Railway Major Bridge Engineering Group Company Limited (MBEC) JV:

The Operation and Maintenance (O&M) of the Padma Multipurpose Bridge and its associated infrastructure has been awarded to a Joint Venture of the Korea Expressway Corporation (KEC) and the China Railway Major Bridge Engineering Group Company Limited (MBEC), engaged by the Bangladesh Bridge Authority (BBA) as the Employer. The contractual engagement spans a period of five years, **commencing on 18 May 2022 and culminating on 17 May 2027**. The agreed contract value amounts to BDT **692.92 crore**, comprising a foreign currency component of **USD 26,350,488.00** alongside a local currency component of BDT **469.03 crore**, calculated at the prevailing exchange rate of 1 USD to BDT 84.965. Under the terms of the contract, the Operator is entrusted with a comprehensive suite of responsibilities encompassing the establishment of the Intelligent Transportation System (Toll, ATMS, and WIM); routine maintenance of the bridge and bank protection works; road patrolling and traffic management; upkeep of road structures and embankments; workshop administration; provision of water and electricity supply; safety and security operations; maintenance of allied equipment, vehicles, and Service Areas 1, 2, and 3; operation of the toll office; procurement of essential equipment and IT systems; and the structured training of BBA personnel to facilitate technology transfer.

- E) “Consultancy Services for Feasibility Study for Construction of Bridges over the River Meghna on Shariatpur-Chandpur road & Gazaria-Munshiganj Road and Preparation of **Masterplan for Bangladesh Bridge Authority.**”



Salient Features of the Project:

Name of the Project	: Consultancy Services for Feasibility Study for Construction of Bridges over the River Meghna on Shariatpur-Chandpur road & Gazaria-Munshiganj Road and Preparation of Masterplan for Bangladesh Bridge Authority.
Executing Agency	: Bangladesh Bridge Authority (BBA), Bridges Division, Ministry of Communications
Implementation Unit (Contractor)	: Tecnica Y Proyectos, S.A (TYPASA), Spain in JV with Nippon Koci Co. Ltd. of Japan, DOHWA Engineering Co. Ltd. of South Korea, Development Design Consultants Ltd of Bangladesh, BCL Associates Ltd. of Bangladesh and Development Consultants Ltd. of Bangladesh
Project Location	: All over the Bangladesh
Approval of PP	: CCGP
Signing of Construction Agreement	: 20 th May 2021
Project Cost	: BDT.409,44,88,000.00
Commencement of the Work	: 10 th June 2021
Contracted Completion Time	: 10 June 2024, Revised 30 August 2024.
Actual Completion Time	: 31 December 2024 (As per DPP)

F) Other ongoing projects:

- I. Flyover construction project from Mithamoin Upazila Sadar of Kishoreganj District to Morichkhali of Karimganj Upazila.
- II. Road widening and double-decker road construction project from Panchabati to Muktarpur Bridge.
- III. Construction of a 1690-meter-long bridge over the Payra River at the 17th kilometer (Z 8052) of the Kachua-Betagi-Patuakhali-Lohalia-Kalaiya road.
- IV. Support to Dhaka Elevated Expressway Project.
- V. Dhaka-Ashulia Elevated Expressway Project.
- VI. Bridge construction project over Meghna-Dhanagoda river on Matlab North-Gazaria road.
- VII. Dhaka Elevated Expressway PPP Project;
- VIII. Greater Dhaka Sustainable Urban Transport Project (BRT Gazipur-Airport);
- IX. 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, 2024 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 Jamuna 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 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 Jamuna Bridge.

2.22 Borrowings

A). Jamuna 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. 30770.1355 million represents a long-term loan received from Bangladesh Govt. 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 1% 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.

A). Padma Bridge

i) GOB Loan

GOB loan Tk. 30770.1355 million represents a long-term loan received from Bangladesh Government (GOB) after payment made during the year Tk. 8289.500 million. The gross loan was Payable within 35 years in 35 installments with effect from July 01, 2022. The interest rate is 1% per annum.



i) **ADB Loan**

ADB loan Tk. 68806.64 million (17.453 million SDR) represents 2 (two) long-term loan (2375 BAN & 2593 BAN) received from Asian Development Bank (ADB) after payment made during the year Tk. 144.778 million. The gross loan was Payable within 15 years in 15 installments with effect from July 01, 2022. The interest rate is 2% 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 Jamuna 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, 2023 to June 30, 2024.

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.

2.31 Approval of Financial Statements

Financial statements for the year ended 30 June 2024 have been approved by board of directors at its meeting held on 29 June 2026.



Bangladesh Bridge Authority (BBA)
Notes to the financial Statements
For the year ended June 30, 2024

Particulars	Notes	Figures in '000 BDT	
		June 30, 2024	June 30, 2023
3 Property, Plant and Equipment			
A. Cost			
Balance as on 01 July 2023		52,311,319	40,621,659
Addition during the year		414,000,216	11,689,660
		466,311,535	52,311,319
Less: Disposed during the year		-	-
Balance as on 30 June 2024		466,311,535	52,311,319
B. Accumulated depreciation			
Balance as on 01 July 2023		19,003,364	18,404,582
Addition during the year		5,302,659	598,783
		24,306,023	19,003,364
Less: Disposed during the year		-	-
Balance as on 30 June 2024		24,306,023	19,003,364
Written Down Value (A-B) (Annexure-A)		442,005,512	33,307,955
4 Biological Assets (Plantation & Social Afforestation)			
Balance as on 01 July 2023(HO)		15,747	15,568
Add: Addition during the year		-	-
HO		-	179
Padma Bridge		303,544	-
		319,291	15,747
Less: Adjustment made during the year		-	-
Balance as on 30 June 2024		319,291	15,747
5 Capital Works in Progress			
Cosultancy Cost		146,695	-
Establishment Cost		27,729	-
		174,424	-
6 Investment - Fixed Deposits Receipts			
BBA Fund (note-6.01)		320,000	1,224,642
Depreciation Fund (note-6.02)		15,433,500	18,450,002
		15,753,500	19,674,644
6.01 BBA Fund			
Balance as on 01 July 2023		1,224,642	1,044,642
Add: Addition during the year		590,247	6,840,000
		1,814,889	7,884,642
Less: Encashed during the year		1,494,889	6,660,000
Balance as on 30 June 2024		320,000	1,224,642
6.02 Depreciation Fund			
Balance as on 01 July 2023		18,450,002	19,876,652
Add: Addition during the year		10,490,000	6,990,000
		28,940,002	26,866,652
Less: Encashment made during the year		13,506,502	8,416,650
Balance as on 30 June 2024		15,433,500	18,450,002
7 Accounts & Other Receivable			
Toll Receivables (note-7.01)		105,011	206,740
Other Receivables (note-7.02)		453,477	453,477
		558,488	660,217
The break-up of the figure is given below:			
Opening Balance		660,217	556,281
Add: Addition during the year		15,846,047	15,127,456
		16,506,264	15,683,737
(Less) Adjustment during the year		15,947,776	15,023,520
Closing Balance		558,488	660,217



Particulars	Notes	Figures in '000 BDT	
		June 30, 2024	June 30, 2023
7.01 Toll Receivables			
JOMAC (JB) (Since 2015-16)		49,917	49,917
BB(Self)		22,019	120,123
CNS Ltd. (Mukterpur Bridge)		1,876	7,890
KEC-MBC-JV		29,777	28,810
CCCC(Tunnel)		1,422	-
		105,011	206,740
7.02 Other Receivable			
ICB Islami Bank Ltd. (Since 2015-16)		453,477	453,477
		453,477	453,477
8 Advances, Deposits & Prepayments			
Advances (note-8.01)		2,423,393	2,211,876
Deposits (note-8.02)		18,766	774
Inter-unit current accounts (note-8.03)		6,150	301,099,999
		2,448,309	303,312,649
8.01 Advances			
Expenses (note-8.01.01)		240,513	241,112
Payment of Advance Income Tax (NBR-DCT) (note-8.01.02)		1,115,586	1,308,627
Advance Income Tax (Deducted at source) (note-8.01.03)		684,508	294,462
House Building Advance		806	829
TA/DA		2,634	2,634
Computer Purchase		186	186
Fuel		816	332
Motor Cycle Purchase		298	346
Bangladesh Setu Katripokha Abasan Nirman project		378,046	363,348
		2,423,393	2,211,876
8.01.01 Expenses			
Head Quarter (HQ)		235,948	231,753
HRD Project		4,565	9,359
		240,513	241,112
HQ			
Balance as on 01 July 2023		231,753	237,203
Add: Addition during the year		13,947	11,014
		245,700	248,217
Less: Adjustment made during the year		9,752	16,464
Balance on 30 June 2024		235,948	231,753
HRD Project			
Balance as on 01 July 2023		9,359	6,580
Add: Addition during the year		4,270	6,649
		13,629	13,229
Less: Adjustment made during the year		9,064	3,870
Balance on 30 June 2024		4,565	9,359
8.01.02 Advance Income Tax (NBR-DCT)			
Opening Balance		1,308,627	1,098,627
Add: Addition during the year		840,000	1,210,000
		2,148,627	2,308,627
Less: Adjustment made during the year		1,033,041	1,000,000
Closing Balance		1,115,586	1,308,627
8.01.03 Advance Income Tax (at source)			
i) AIT on BBA FDR A/C		49,284	31,370
ii) AIT on Depreciation Fund FDR		450,156	180,002
iii) AIT on STD A/C (note-8.01.03-A)		74,625	17,848
iv) AIT on Project Bank Interest		106,621	63,970
v) AIT on Other Income		3,822	1,272
Total		684,508	294,462



Particulars	Notes	Figures in '000 BDT	
		June 30, 2024	June 30, 2023
8.01.03-A AIT on STD A/C			
HQ		74,361	16,445
BBA Master plan project		157	1,333
HRD Project		107	70
		<u>74,625</u>	<u>17,848</u>
The break-up of the figure is given below:			
Balance as on 01 July 2023		294,462	167,726
Addition during the year		397,465	289,383
		<u>691,927</u>	<u>457,109</u>
Adjustment during the year		7,419	162,647
Balance as on 30 June 2024		<u>684,508</u>	<u>294,462</u>
Detail are as given below:			
Balance as on 01 July 2023			
HQ		293,060	167,713
BBA Master plan project		1,333	-
HRD Project		69	13
		<u>294,462</u>	<u>167,726</u>
Add: Addition during the year			
HQ		397,270	287,994
BBA Master plan project		157	1,333
HRD Project		38	56
		<u>397,465</u>	<u>289,383</u>
Less: Adjustment made during the year			
HQ		6,086	162,647
BBA Master plan project		1,333	-
HRD Project		-	-
		<u>7,419</u>	<u>162,647</u>
Balance as on 30 June 2024			
HQ		684,244	293,060
BBA Master plan project		157	1,333
HRD Project		107	69
		<u>684,508</u>	<u>294,462</u>
8.02 Deposits			
Security Deposits (Since 2015-16)		375	375
Dhaka Electric Supply Authority(Since 2007-08)		384	384
Tunnel		17,992	-
Earnest Money (Since 2007-08)		15	15
		<u>18,766</u>	<u>774</u>
8.03 Inter Unit Current Accounts			
BBA Master plan project		6,150	4,029
PMBP		-	301,095,970
		<u>6,150</u>	<u>301,099,999</u>
9 Cash & Cash Equivalents			
Cash in Hand (note-9.01)		82	45
Cash at Bank (note-9.02)		2,770,888	1,809,527
		<u>2,770,970</u>	<u>1,809,572</u>
9.01 Cash In Hand			
Main Cash		42	5
Petty Cash, Dhaka		40	40
		<u>82</u>	<u>45</u>
9.02 Cash at Bank			
Short-Term Deposit Accounts (note-9.02.01)		2,755,991	1,800,533
Current Accounts (note-9.02.02)		14,897	8,994
		<u>2,770,888</u>	<u>1,809,527</u>



Particulars	Notes	Figures in '000 BDT	
		June 30, 2024	June 30, 2023
9.02.01 Short-Term Deposit Accounts			
Agrani Bank Limited		466,208	1,155,444
Trust Bank Limited		2,718	72
Janata Bank Ltd.		33,116	4,467
Dutch Bangla Bank Ltd.		10,339	1,083
Jamuna Bank Ltd.		927,432	310,205
Sonali Bank Limited		1,678	18,747
Basic Bank Limited		19	1,624
One Bank Limited		1,038,714	149,535
		2,480,224	1,641,177
Sonali Bank Limited(MPP)		134,025	137,456
Agrani Bank Ltd. (MPP)		705	12,836
Janata Bank Ltd.(Panchabati)		136,722	803
Mercantile Bank Limited(HRD)		4,315	8,261
		2,755,991	1,800,533
9.02.02 Current Account			
DOSA Account Balance (Since 2015-16)		7,867	7,867
Personal Ledger A/C		7,030	1,127
		14,897	8,994
10 Authority's Fund			
i) Annual Development Program (ADP)			
a) Jamuna Bridge		14,815,024	14,815,024
b) Mukterpur project		675,444	675,444
c) Morphology Survey-Jamuna 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		13,516,326	9,805,826
ii) UNDP Grant-Jamuna Bridge Feasibility Study		285,139	285,139
iii) IDA Grant		247,666	247,666
iv) JDCF Grant		3,000,000	-
v) a)Unspent Authority's Fund Refunded(JB)		(4,464,079)	(4,464,079)
vi) b)Unspent Authority's Fund Refunded(Panchabati))		(4,047)	(3,963)
vii) b)Unspent Authority's Fund Refunded(MKTP))		(636,580)	-
		27,505,168	21,431,332
The break-up of the figure is given below:			
Opening Balance		21,431,332	11,629,469
Add: Addition during the year		6,710,500	9,805,826
		28,141,832	21,435,295
Less: Adjustment made during the year		636,664	3,963
Closing Balance		27,505,168	21,431,332
11 Bridge Repair & Maintenance Reserve			
Opening Balance		4,092,833	3,386,158
Add: Addition during the year (4% on Total Revenue)		-	706,675
		4,092,833	4,092,833
Less: Adjustment made during the year		4,092,833	-
Closing Balance		-	4,092,833
12 Approach Roads Reserve			
Opening Balance		1,942,653	1,589,315
Add: Addition during the year (2% on Total Revenue)		-	353,338
		1,942,653	1,942,653
Less: Adjustment made during the year		1,942,653	-
Closing Balance		-	1,942,653
13 Guide Bund /Flood Embankment Reserve			
Opening Balance		4,856,631	3,973,286
Add: Addition during the year (5% on Total Revenue)		-	883,345
		4,856,631	4,856,631
Less: Adjustment during the year		4,856,631	-
Closing Balance		-	4,856,631



Particulars	Notes	Figures in '000 BDT	
		June 30, 2024	June 30, 2023
14 Retained Earnings			
Accumulated Surplus/(deficit) brought forward		18,509,621	17,511,218
Add: Net Surplus/(Deficit) after Tax Provision/Reserve		1,263,043	3,041,597
		19,772,665	20,552,815
Less: Reserve for Bridge Maintenance		(10,892,117)	1,943,359
		30,664,782	18,609,456
Add/(Less): Prior Year's Adjustments			
i) Dividend paid to government		(50,000)	(100,000)
ii) Adjustment for previous years' expenses		-	165
		(50,000)	(99,835)
		30,614,782	18,509,621
15 Borrowings			
Asian Development Bank Loan(ADB-JB) (note-15.01)		3,496,591	3,904,884
International Development Association Loan(IDA-BB) (note-15.02)		3,374,362	3,766,900
Overseas Cooperation Fund of Japan Loan(OECF-JB) (note-15.03)		(0)	136,380
Government of Bangladesh (GoB-Padma) (note-15.04)		296,556,989	295,940,800
Government of Bangladesh (GoB-KT)		42,568,640	-
China Exim Bank(KT)		60,628,172	-
Asian Development Bank Loan (Padma)-2375 BAN (note-15.05)		1,202,444	1,294,857
Asian Development Bank Loan (Padma)-2393 BAN (note-15.06)		674,849	726,714
		408,502,046	305,770,535
Loan wise breakup has been given as below:			
15.01 Asian Development Bank Loan(ADB-JB)			
Opening Balance		3,904,884	3,165,863
Add: Addition due to foreign currency fluctuation		-	1,141,220
		3,904,884	4,307,083
Less: Payment made during the year		408,293	402,199
Closing Balance		3,496,591	3,904,884
15.02 International Development Association Loan(IDA-JB)			
Opening Balance		3,766,900	3,345,033
Add: Addition due to foreign currency fluctuation		-	814,398
		3,766,900	4,159,431
Less: Payment made during the year		392,538	392,531
Closing Balance		3,374,362	3,766,900
15.03 Overseas Cooperation Fund of Japan Loan(OECF-JB)			
Opening Balance		136,380	164,266
Add: Addition due to foreign currency fluctuation		40,450	466,478
		176,830	630,745
Less: Payment made during the year		176,830	494,365
Closing Balance		(0)	136,380
15.04 Government of Bangladesh Loan(GoB-Padma)			
Opening Balance		295,940,800	-
Add: Addition during the year		3,605,389	298,930,000
		299,546,189	298,930,000
Less: Payment made during the year		2,989,200	2,989,200
Closing Balance		296,556,989	295,940,800
15.05 Asian Development Bank Loan (Padma)-2375 BAN			
Addition during the year		1,294,857	1,387,347
Add: Addition due to foreign currency fluctuation		-	14,386
		1,294,857	1,401,733
Less: Payment made during the year		92,413	106,877
Closing Balance		1,202,444	1,294,857



Particulars	Notes	Figures in '000 BDT	
		June 30, 2024	June 30, 2023
15.06 Asian Development Bank Loan (Padma)-2393 BAN			
Addition during the year		726,714	778,622
Add: Addition due to foreign currency fluctuation		-	8,074
		726,714	786,696
Less: Payment made during the year		51,865	59,983
Closing Balance		674,849	726,714
16 Deposits			
Retention Money (note-16.01)		321,295	85,488
Cash Security (note-16.02)		45,323	38,286
Earnest Money		228	228
		366,846	124,002
16.01 Retention Money			
HO		185,158	85,381
Panchabati -Mukterpur Project		136,137	107
		321,295	85,488
16.02 Cash Security			
HO		44,739	37,589
Panchabati -Mukterpur Project		584	697
		45,323	38,286
The break-up of the figure is given below:			
Opening Balance		124,002	109,646
Add: Addition during the year		-	-
Head Quarter		126,581	58,491
Panchabati -Mukterpur Project		136,029	803
		386,612	168,940
Less: Adjustment made during the year			
Head Quarter		19,654	44,938
Panchabati -Mukterpur Project		112	-
Closing Balance		366,846	124,002
17 Withheld VAT & Tax Payable			
VAT Deduction at Source (note-17.01)		5,379	4,259
Income Tax Deduction at Source (note-17.02)		2,435	1,378
		7,814	5,637
17.01 VAT Deduction at Source			
Head Quarter		5,342	4,229
HRD Project		37	30
		5,379	4,259
17.02 Income Tax Deduction at Source			
Head Quarter		2,394	1,358
HRD Project		38	20
Master Plan Project		3	-
		2,435	1,378
The break-up of the figure is given below:			
Opening Balance		5,637	5,715
Add: Addition during the year		525,332	289,422
		530,969	295,137
Less: Adjustment during the year		523,155	289,500
Closing Balance		7,814	5,637



	Particulars	Notes	Figures in '000 BDT	
			June 30, 2024	June 30, 2023
18	Liabilities For Expenses			
	CPF Deduction (Employees)		(21)	-
	CPF Contribution Payable (BBA)		(18)	-
	Interest on CPF Loan Subscription		-	84,609
	Interest on CPF Contribution		-	70,149
	Pension/Gratuity Contribution		7,154	30,383
	Miscellaneous Liabilities(HO)		634,416	725,897
	Miscellaneous Liabilities(Padma)		201	-
	Miscellaneous Liabilities(KT)		10,658	-
	Miscellaneous Liabilities(MPP)		190,264	103,459
	Revenue Stamp		2	1
	Others Deduction(Master Plan)		10	-
	Others Deduction(Salary Income TAX)		(5)	-
			842,661	1,014,498
	The break-up of the figure is given below:			
	Opening Balance		1,014,498	165,149
	Add: Addition during the year		1,536,472	1,002,489
			2,550,970	1,167,638
	Less: Adjustment made during the year		1,708,309	153,140
	Closing Balance		842,661	1,014,498
19	Tax Payable of Authority			
	Opening Balance		1,033,041	1,161,221
	Add: Provision made during the year (Annexure-C)		653,177	1,033,041
			1,686,218	2,194,262
	Less: Adjustment		1,033,041	1,161,221
	Closing Balance		653,177	1,033,041
20	Jamuna Bridge Toll			
	Car & Light Vehicles		1,256,757	1,192,196
	Small Buses		6,051	5,941
	Large Buses		1,637,237	1,606,944
	Small Trucks		1,559,240	1,501,331
	Medium Trucks		1,892,284	2,002,393
	Large Trucks		152,902	172,874
	Trailer		319,736	300,688
	Motor Cycles		32,245	30,381
	Excess Toll Received		86	107
			6,856,538	6,812,855
21	Mukterpur Bridge Toll & Lease			
	Motor Cycles and Vans		8,060	8,042
	Other Vehicle (Auto Rickshaw/CNG)		94,536	99,841
	Car/Jeep/Micro Bus		38,146	36,611
	Small Buses		79	55
	Large Buses		7,151	6,477
	Small Trucks		18,011	16,156
	Medium Trucks		87,628	83,928
	Large Trucks		8,840	5,562
	Trailer		3,753	4,168
	Excess Toll Received		379	285
			266,583	261,125
22	Padma Bridge Toll			
	Car & Light Vehicles		2,669,146	2,713,630
	Small Buses		16,842	20,821
	Large Buses		3,277,948	3,063,617
	Small Trucks		904,062	724,563
	Medium Trucks		1,282,341	1,361,921
	Large Trucks		87,087	96,080
	Trailer		200,690	185,888
	Motor Cycles		119,979	33,267
	Excess Toll Received		80	698
			8,558,175	8,200,485



	Particulars	Notes	Figures in '000 BDT	
			June 30, 2024	June 30, 2023
23	Karnaphuli Tunnel Toll			
	Car & Light Vehicles		184,355	-
	Small Buses		21,941	-
	Large Buses		14,912	-
	Small Trucks		21,812	-
	Medium Trucks		25,312	-
	Large Trucks		5,966	-
	Trailer		8,033	-
	Motor Cycles		-	-
	Excess Toll Received		12	-
			282,343	-
24	Rail Tariff			
	Bangladesh Railway		10,000	20,000
			10,000	20,000
25	Bank & Treasury Bond Interest			
	BBA Fund FDR		87,724	171,899
	STD A/C (note-25.01)		453,531	153,789
	Depreciation Fund (note-24.02)		1,573,428	1,207,998
	Project Bank A/c		310,903	604,212
			2,425,586	2,137,898
25.01	STD A/C			
	Head Quarter		452,209	146,748
	BBA Master plan project		1,070	6,667
	HRD Prpject		252	374
			453,531	153,789
25.02	Depreciation Fund			
	Interest on Depreciation Fund FDR		1,406,259	1,207,998
	Interest on Depreciation Treasury Bond (BGTB)		53,924	-
	Comprehensive Oncome on Depreciation Treasury Bond (BGTB)		113,245	-
			1,573,428	1,207,998
26	Income From JB Area			
	Office & Rest House Rent		1,517	444
	Pond & Land lease		49,619	64,447
	Contract-7		34,733	51,909
	Jamuna Resort Ltd.		28,113	5,794
	Grameen Phone		12,018	12,018
	SebaTelecom (Banglalink- Orascom Telecom)		13,915	12,100
	Other Income		1,147	-
			141,062	146,712
27	Income From Mukterpur Area			
	Rent & Lease		2,047	1,881
			2,047	1,881
28	Income From Padma Bridge Area			
	Office & Rest House Rent		7,632	8,971
	Rent & Lease		15,804	-
	Other		761	-
			24,197	8,971
29	Income From Karnaphuli Tunnel Area			
	Rent & Lease		289	-
			289	-
30	Interest Received on Personal Loan			
	Interest on House Building Loan		180	90
	Interest on Computer Loan		-	8
	Interest on Motorcycle Loan		3	9
			183	107



	Particulars	Notes	Figures in '000 BDT	
			June 30, 2024	June 30, 2023
31	Other Income			
	Office Rent (HO)		50	-
	Forfeiture of Earnest Money (note-31.01)		(47)	965
	Registration fee		-	-
	Sale of Tender forms		2,397	243
	Transport Rent fee		168	184
	Compensation recovery		4,732	7,172
	House rent recovery		-	155
	Gas bill recovery		-	27
	Telephone Charge recovery		120	22
	Auction Sale of Scrap		4,925	3,630
	Resettlement plot handover fee		(856)	11,006
	Profit from pisciculture		-	65
	Miscellaneous Receipts		7,856	7,217
			<u>19,345</u>	<u>30,686</u>
31.01	Forfeiture of Earnest Money			
	Head Quarter		(47)	965
			<u>(47)</u>	<u>965</u>
32	Bridge & Tunnel Operating Cost			
	Jamuna Bridge (note-32.01)		372,554	410,005
	Mukterpur Bridge (note-32.02)		46,261	40,813
	Padma Bridge (note-32.03)		1,473,934	817,964
	Karnaphuli Tunnel (note-32.04)		1,754,020	658,723
			<u>3,646,769</u>	<u>1,927,505</u>
32.01	Jamuna Bridge			
	O & M fee		261,924	301,725
	Toll Operation fee		92,191	90,215
	Toll exemption		18,439	18,065
	Other Operation		-	-
			<u>372,554</u>	<u>410,005</u>
32.02	Mukterpur Bridge			
	O & M fee		-	-
	Toll Operation Fee		46,244	40,808
	Toll exemption		17	5
			<u>46,261</u>	<u>40,813</u>
32.03	Padma Bridge			
	O & M fee		1,382,215	688,331
	Toll exemption		90,787	129,633
	Other Operation		932	-
			<u>1,473,934</u>	<u>817,964</u>
32.04	Karnaphuli Tunnel			
	O & M fee		1,745,367	658,723
	Toll exemption		8,653	-
			<u>1,754,020</u>	<u>658,723</u>
33	Repair & Maintenance-Bridge & Associates			
	Jamuna Bridge (note-33.01)		14,470	176,798
	Mukterpur Bridge (note-33.02)		889	2,145
	Padma Bridge (note-33.03)		348	69
			<u>15,707</u>	<u>179,012</u>
33.01	Jamuna Bridge			
	Roads		3,500	83,249
	River Training works		8,792	87,039
	Toll Plaza & Toll Equipments		162	6,420
	Others		2,016	90
			<u>14,470</u>	<u>176,798</u>



	Particulars	Notes	Figures in '000 BDT	
			June 30, 2024	June 30, 2023
33.02	Mukterpur Bridge			
	Main Bridge		599	-
	Roads		-	499
	Others		290	1,646
			889	2,145
33.03	Padma Bridge			
	Roads & Housing Maintenance		348	69
			348	69
34	Salary and Allowance			
	Basic Pay (note-34.01)		54,682	58,357
	Allowance (note-34.02)		52,180	51,917
	CPF & Gratuity (note-34.03)		40,286	121,856
			147,148	232,130
34.01	Basic Pay			
	HO		57,278	53,751
	Panchabati -Mukterpur Project		(3,752)	3,752
	BBA Master plan project		1,156	854
			54,682	58,357
34.02	Allowance			
	HO		54,353	48,068
	Panchabati -Mukterpur Project		(3,202)	3,202
	BBA Master plan project		1,029	647
			52,180	51,917
34.03	CPF & Gratuity			
	HO		40,378	121,597
	Panchabati -Mukterpur Project		(188)	188
	BBA Master plan project		96	71
			40,286	121,856
35	Interest on Borrowings			
	ADB Loan(JB)		81,015	84,493
	IDA Loan(JB)		59,423	61,881
	OECF Loan(JB)		1,098	7,634
	GoB(Padma)		2,948,200	2,978,100
	ADB(Padma)-2375 BAN		120,175	125,034
	ADB(Padma)-2393 BAN		67,446	70,173
			3,277,357	3,327,315
36	Difference in Exchange Rate for Borrowing			
	ADB Loan(JB)		477,830	1,566,863
	IDA Loan(JB)		455,180	1,221,550
	OECF Loan(JB)		83,221	755,497
	ADB Loan (2375-Padma)		17,897	14,387
	ADB Loan (2393-Padma)		10,044	8,074
			1,044,172	3,566,371
37	Repair & Maintenance -General			
	Motor Vehicle (note-37.01)		2,990	3,259
	Vehicle maintenance for Privileged Officers		1,300	1,450
	Machineries & Equipment		86	59
	Electrical Infrastrctur		-	134
	Computer & Accessories (note-37.02)		106	669
	Furniture and Fixture repair		-	42
	Office Equipment (note-37.03)		25	190
	Office Bhaban		23,223	25,774
	Jamuna Bridge Resort		1,895	2,169
	Other Repairs and Maintenances		484	384
			30,109	34,130
37.01	Motor Vehicle			
	HO		3,477	2,772
	Panchabati -Mukterpur Project		(487)	487
			2,990	3,259



	Particulars	Notes	Figures in '000 BDT	
			June 30, 2024	June 30, 2023
37.02	Computer & Accessories			
	HO		178	557
	HRD		40	-
	Panchabati -Mukterpur Project		(112)	112
			<u>106</u>	<u>669</u>
37.03	Office Equipment			
	HO		64	151
	Panchabati -Mukterpur Project		(39)	39
			<u>25</u>	<u>190</u>
38	Grants in aids			
	Relief and Charities		298	-
	Miscellaneous		951	-
	BBA Pension Fund		-	500,000
	Day Care Centre		-	2,169
			<u>1,249</u>	<u>502,169</u>
39	Supply & Services			
	Travel Expenses (note-39.01)		4,288	2,457
	Local Conveyance		172	148
	Land Taxes		7,853	13,894
	City Corporation Tax		8,223	12,764
	Postage		11	3
	Telephone(note-39.02)		769	744
	Telex/Fax/Internet (note-39.03)		412	697
	Printing and Publications (note-39.04)		42	357
	Registration Fee (note-39.05)		213	291
	Recruitment Examination Expenses		1,288	4,822
	ICT/Innovation/Reward		151	966
	Water		982	979
	Electricity		11,897	10,056
	Stationary (note-39.06)		1,685	2,784
	Entertainment (note-39.07)		304	965
	Hiring Charges (note-39.08)		4,687	12,142
	Advertisement (note-39.09)		726	2,225
	Legal fees and Charges		572	446
	Uniform and liveries		230	240
	Newspaper and Periodicals		325	310
	Functions/Ceremony		1,187	1,251
	Honorarium (note-35.10)		2,409	3,694
	Audio-video/flim production(Panchabati)		(328)	328
	Petrol, Lubricant & CNG (note-39.11)		6,270	9,725
	Transport Charges(MPP)		4,001	2,530
	Audit fees		300	300
	AC/Water/Fire Fighting Chemicals		505	924
	Security Guard Cost		4,352	4,533
	Insurance & Bank Charges (note-39.12)		25,048	21,225
	Survey & Study (note-39.13)		85,269	11,357
	Customs duty & VAT (note-39.14)		324,078	273,548
	Computer Consumables		280	237
	Training Expenses(Home) (note-39.15)		7,328	3,304
	Training Expenses(Abroad) (note-39.16)		1,483	1,217
	Seminar & Conference		-	778
	Consultancy (Technical support) (note-39.17)		691,577	928,872
	Miscellaneous expenses (note-39.18)		1,173	136
			<u>1,199,762</u>	<u>1,331,249</u>



Particulars	Notes	Figures in '000 BDT	
		June 30, 2024	June 30, 2023
39.01 Travel Expenses			
HO		4,280	2,370
Panchabati -Mukterpur Project		(87)	87
BBA Master plan project		95	-
		<u>4,288</u>	<u>2,457</u>
39.02 Telephone			
HO		796	717
Panchabati -Mukterpur Project		(27)	27
		<u>769</u>	<u>744</u>
39.03 Telex/Fax/Internet			
HO		435	674
Panchabati -Mukterpur Project		(23)	23
		<u>412</u>	<u>697</u>
39.04 Printing and Publications			
HO		147	230
Panchabati -Mukterpur Project		(105)	105
BBA Master plan project		-	22
		<u>42</u>	<u>357</u>
39.05 Registration Fee			
HO		501	3
Panchabati -Mukterpur Project		(288)	288
		<u>213</u>	<u>291</u>
39.06 Stationary			
HO		2,186	1,811
Panchabati -Mukterpur Project		(733)	733
HRD Project		-	-
BBA Master plan project		232	240
		<u>1,685</u>	<u>2,784</u>
39.07 Entertainment			
HO		469	571
Panchabati -Mukterpur Project		(295)	295
HRD Project		34	5
BBA Master plan project		96	94
		<u>304</u>	<u>965</u>
39.08 Hiring Charges			
HO		7,664	6,312
Panchabati -Mukterpur Project		(4,442)	4,442
BBA Master plan project		1,465	1,388
		<u>4,687</u>	<u>12,142</u>
39.09 Advertisement			
HO		1,487	1,235
Panchabati -Mukterpur Project		(990)	990
BBA Master plan project		229	-
		<u>726</u>	<u>2,225</u>
39.10 Honorarium			
HO		2,070	2,126
Panchabati -Mukterpur Project		(925)	925
HRD Project		623	418
BBA Master plan project		641	225
		<u>2,409</u>	<u>3,694</u>



Particulars	Notes	Figures in '000 BDT	
		June 30, 2024	June 30, 2023
39.11 Petrol, Lubricant & CNG			
HO		7,326	7,988
Panchabati -Mukterpur Project		(1,425)	1,425
BBA Master plan project		369	312
		<u>6,270</u>	<u>9,725</u>
39.12 Insurance & Bank Charges			
HO		24,960	21,207
HRD Project		19	18
BBA Master plan project		69	-
		<u>25,048</u>	<u>21,225</u>
39.13 Survey & Study			
HO		85,269	11,357
4 Bridges study project		-	-
		<u>85,269</u>	<u>11,357</u>
39.14 Customs duty & VAT			
HO		1,701	38
BBA Master plan project		322,377	273,510
		<u>324,078</u>	<u>273,548</u>
39.15 Training Expenses(Home)			
HO		553	662
Panchabati -Mukterpur Project		(12)	12
HRD Project		6,787	2,630
		<u>7,328</u>	<u>3,304</u>
39.16 Training Expenses(Abroad)			
HO		-	302
HRD Project		1,483	915
		<u>1,483</u>	<u>1,217</u>
39.17 Consultancy (Technical support)			
HO		356	40,237
HRD Project		-	-
Panchabati Mukterpur Project		(57,701)	57,701
BBA Master plan project		748,922	830,934
		<u>691,577</u>	<u>928,872</u>
39.18 Miscellaneous expenses			
HRD Project		23	32
BBA Master plan project		1,150	104
		<u>1,173</u>	<u>136</u>
40 Income Tax Expenses			
Profit/(Loss) before tax		1,916,219	4,074,637
Add: Accounting depreciation (Annexure-A)		5,302,659	598,783
		<u>7,218,878</u>	<u>4,673,419</u>
Less: Tax depreciation (Annexure B)		8,042,213	541,256
Adjusted Profit for Tax Calculation		<u>(823,335)</u>	<u>4,132,164</u>
Tax Expense (@25%)		-	1,033,041
Non-Operating Income		<u>2,612,709</u>	-
Tax Expense (@25%) (Annex-C)		<u>653,177</u>	-
41 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.

[Signature]
28/04/24



[Signature]
Director (Finance & Accounts)



[Signature]
Executive Director

Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per accounting policy) - Summary
as at June 30, 2024

Particulars	Cost					Depreciation			Figures in '000 BDT	
	Balance as at July 01, 2023	Addition during the year	Disposal during the year	Balance as at June 30, 2024	Rate of Dep.	Charged during the year	Adjustment during the year	Balance as at June 30, 2024	Written down value at June 30, 2024	
Head Quarter	40,685,419	214,377	-	40,899,796	-	577,106	-	19,571,084	21,328,713	
Padma Multipurpose Bridge	-	307,397,814	-	307,397,814	-	3,533,017	-	3,533,017	303,864,797	
Karnaphuli Tunnel	-	102,552,897	-	102,552,897	-	1,133,988	-	1,133,988	101,418,909	
HRD Project	2,557	43	-	2,600	-	242	-	1,523	1,077	
BBA Master Plan Project	948	24	-	972	-	222	-	350	622	
Widening of road & construction of elevated road from Panchabati to Muktarpur	11,622,394	3,835,061	-	15,457,455	-	58,177	-	66,060	15,391,395	
Balance as on 30 June 2024	52,311,318	414,000,216	-	466,311,534	-	5,302,659	-	24,306,022	442,005,512	
Balance as on 30 June 2023	40,621,659	11,689,660	-	52,311,319	-	598,783	-	19,003,364	33,307,955	



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per accounting policy)
as at June 30, 2024

Category of Assets	Cost				Rate of Dep.	Depreciation			Annexure-A-I Figures in '000 BDT	
	Balance as at July 01, 2023	Addition during the year	Disposal during the year	Balance as at June 30, 2024		Balance as at July 01, 2023	Charged during the year	Adjustment during the year	Balance as at June 30, 2024	Written down value at June 30, 2024
Land	728,122	-	-	728,122	0.0%	-	-	-	-	728,122
Land Development	220,135	-	-	220,135	0.0%	-	-	-	-	220,135
Main Bridge	16,908,938	-	-	16,908,938	2.5%	7,856,422	226,313	-	8,082,735	8,826,203
Approach Viaducts	345,835	-	-	345,835	2.5%	162,161	4,592	-	166,753	179,082
Guide Bunds	15,013,742	-	-	15,013,742	2.5%	7,014,026	199,993	-	7,214,019	7,799,723
Hard Points	966,129	-	-	966,129	2.5%	451,557	12,866	-	464,423	501,706
Blasted Angular Rock	44,084	-	-	44,084	2.5%	16,951	678	-	17,629	26,455
Approach Roads	3,307,164	-	-	3,307,164	2.5%	1,548,835	43,958	-	1,592,793	1,714,371
Flood Embankment	248,723	-	-	248,723	2.5%	116,283	3,311	-	119,594	129,129
Internal Road Construction	178,899	-	-	178,899	2.5%	33,323	3,639	-	36,962	141,937
Roads & Highway	195,782	15,797	-	211,579	2.5%	12,396	4,782	-	17,178	194,401
Non Residential Building	315,240	86,083	-	401,323	5%	130,581	11,385	-	141,966	259,357
Residential Building	-	25,127	-	25,127	5%	-	628	-	628	24,499
Bridge And Facilities	117,062	-	-	117,062	5%	76,144	2,046	-	78,190	38,872
Bridge Site Admin Building	36,244	-	-	36,244	5%	26,184	503	-	26,687	9,557
Bridge Site Resident Building	237,058	-	-	237,058	5%	173,606	3,173	-	176,779	60,279
Construction of Thana Bhaban	71,274	-	-	71,274	5%	45,497	1,289	-	46,786	24,488
Over Bridge Construction	30,704	-	-	30,704	5%	3,055	1,382	-	4,437	26,267
Toll Plaza	42,229	-	-	42,229	5%	14,996	1,361.64	-	16,358	25,871
Furniture & Fittings	146,705	678	-	147,383	10%	125,554	2,149	-	127,703	19,680
Motor Vehicles & Boats	493,894	-	-	493,894	20%	411,795	16,420	-	428,215	65,679
Major Plant & Equipment	485,465	72,443	-	557,908	10%	396,876	12,481.05	-	409,357	148,551
Water Treatment Plant	6,154	-	-	6,154	10%	5,055	110	-	5,165	989
Seismic & Toll Equipment	137,066	-	-	137,066	10%	97,240	3,983	-	101,222	35,844
Computers	17,019	6,997	-	24,016	20%	10,594	1,985	-	12,579	11,437
Office Equipment	179,311	6,961	-	186,272	15%	118,503	9,643	-	128,146	58,126
Electric Equipment	90,188	291	-	90,479	10%	36,195	5,414	-	41,609	48,870
Books & Periodicals	439	-	-	439	10%	405	3	-	409	30
Other Fixed Assets	121,814	-	-	121,814	25%	109,743	3,018	-	112,761	9,053
TOTAL	40,685,419	214,377	-	40,899,796		18,993,978	577,106	-	19,571,084	21,328,713



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per accounting policy)
as at June 30, 2024

Property, Plant & Equipment - Padma Multipurpose Bridge										Annexure-A-1	
										0	
Category of Assets	Cost			Rate of Dep.	Depreciation			Balance as at June 30, 2024	Written down value at June 30, 2024		
	Balance as at July 01, 2023	Addition during the year	Disposal during the year		Balance as at July 01, 2023	Charged during the year	Adjustment during the year				
Land	-	25,957,726	-	0.0%	-	-	-	-	25,957,726		
Land Development	-	-	-	0.0%	-	-	-	-	-		
Main Bridge	-	261,695,288	-	2.5%	-	3,271,191	-	3,271,191	258,424,097		
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	-	19,309,001	-	2.5%	-	241,363	-	241,363	19,067,638		
Roads & Highway	-	299,949	-	5%	-	7,499	-	7,499	292,450		
Non Residential Building	-	-	-	5%	-	-	-	-	-		
Residential Building	-	862	-	5%	-	22	-	22	840		
Bridge And Facilities	-	-	-	5%	-	-	-	-	-		
Bridge Site Admin Building	-	-	-	5%	-	-	-	-	-		
Bridge Site Resident Building	-	-	-	5%	-	-	-	-	-		
Construction of Thana Bhaban	-	-	-	5%	-	-	-	-	-		
Over Bridge Construction	-	-	-	5%	-	-	-	-	-		
Toll Plaza	-	-	-	5%	-	-	-	-	-		
Furniture & Fittings	-	8,426	-	10%	-	421	-	421	8,005		
Motor Vehicles & Boats	-	112,524	-	20%	-	11,252	-	11,252	101,272		
Major Plant & Equipment	-	-	-	10%	-	-	-	-	-		
Water Treatment Plant	-	-	-	10%	-	-	-	-	-		
Seismic & Toll Equipment	-	-	-	10%	-	-	-	-	-		
Computers	-	9,295	-	20%	-	930	-	930	8,366		
Software	-	618	-	10%	-	31	-	31	587		
Office Equipment	-	4,125	-	15%	-	309	-	309	3,816		
Electric Equipment	-	-	-	10%	-	-	-	-	-		
Books & Periodicals	-	-	-	10%	-	-	-	-	-		
Other Fixed Assets	-	-	-	2.5%	-	-	-	-	-		
TOTAL	-	307,397,814	-		-	3,533,017	-	3,533,017	303,864,797		



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per accounting policy)
as at June 30, 2024

Property, Plant & Equipment - Karnaphuli Tunnel										Annexure-A-1	
										0	
Category of Assets	Cost			Rate of Dep.	Depreciation			Balance as at June 30, 2024	Written down value at June 30, 2024		
	Balance as at July 01, 2023	Addition during the year	Disposal during the year		Balance as at July 01, 2023	Charged during the year	Adjustment during the year				
Land	-	8,357,211	-	0.0%	-	-	-	-	8,357,211		
Land Development	-	3,812,678	-	0.0%	-	-	-	-	3,812,678		
Tunnel	-	90,333,450	-	2.5%	-	1,129,168	-	1,129,168	89,204,282		
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%	-	-	-	-	-		
Roads & Highway	-	-	-	5%	-	-	-	-	-		
Non Residential Building	-	-	-	5%	-	-	-	-	-		
Residential Building	-	-	-	5%	-	-	-	-	-		
Bridge And Facilities	-	-	-	5%	-	-	-	-	-		
Bridge Site Admin Building	-	-	-	5%	-	-	-	-	-		
Bridge Site Resident Building	-	-	-	5%	-	-	-	-	-		
Construction of Thana Bhaban	-	-	-	5%	-	-	-	-	-		
Over Bridge Construction	-	-	-	5%	-	-	-	-	-		
Toll Plaza	-	-	-	5%	-	-	-	-	-		
Furniture & Fittings	-	2,436	-	10%	-	122	-	122	2,314		
Motor Vehicles & Boats	-	43,465	-	20%	-	4,347	-	4,347	39,119		
Major Plant & Equipment	-	-	-	10%	-	-	-	-	-		
Water Treatment Plant	-	-	-	10%	-	-	-	-	-		
Seismic & Toll Equipment	-	-	-	10%	-	-	-	-	-		
Computers	-	3,094	-	20%	-	309	-	309	2,785		
Office Equipment	-	563	-	15%	-	42	-	42	521		
Electric Equipment	-	-	-	10%	-	-	-	-	-		
Books & Periodicals	-	-	-	10%	-	-	-	-	-		
Other Fixed Assets	-	-	-	25%	-	-	-	-	-		
TOTAL	-	102,552,897	-		-	1,133,988	-	1,133,988	101,418,909		



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per accounting policy)
as at June 30, 2024

Annexure-A2
Figures in '000 BDT

Category of Assets	Cost			Rate of Dep.	Depreciation			Figures in '000 BDT	
	Balance as at July 01, 2023	Addition during the year	Disposal during the year		Balance as at June 30, 2024	Charged during the year	Adjustment during the year	Balance as at June 30, 2024	Written down value at June 30, 2024
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	43	-	20%	1,102	567	102	670	432
Office Equipment	1,498	-	-	15%	1,498	713	140	853	645
Electric Equipment	-	-	-	10%	-	-	-	-	-
Books & Periodicals	-	-	-	10%	-	-	-	-	-
Other Fixed Assets	-	-	-	25%	-	-	-	-	-
TOTAL	2,557	43	-		2,600	1,281	242	1,523	1,077



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per accounting policy)
as at June 30, 2024

Category of Assets	Cost				Rate of Dep.	Depreciation			Annexure-A3 Figures in '000 BDT	
	Balance as at July 01, 2023	Addition during the year	Disposal during the year	Balance as at June 30, 2024		Balance as at July 01, 2023	Charged during the year	Adjustment during the year	Balance as at June 30, 2024	Written down value at June 30, 2024
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	-	-	-	-	5%	-	-	-	-	-
IHO Admin Building	-	-	-	-	5%	-	-	-	-	-
Bridge And Facilities	-	-	-	-	5%	-	-	-	-	-
Bridge Site Admin Building	-	-	-	-	5%	-	-	-	-	-
Bridge Site Resident Building	-	-	-	-	5%	-	-	-	-	-
Construction of Thana Bhaban	-	-	-	-	5%	-	-	-	-	-
Toll Plaza	-	-	-	-	10%	-	-	-	-	-
Furniture & Fittings	28	24	-	52	20%	3	7	-	10	42
Motor Vehicles & Boats	-	-	-	-	10%	-	-	-	-	-
Major Plant & Equipment	-	-	-	-	10%	-	-	-	-	-
Water Treatment Plant	-	-	-	-	10%	-	-	-	-	-
Seismic & Toll Equipment	-	-	-	-	20%	121	62	-	184	249
Computers	433	-	-	433	15%	98	58	-	157	330
Office Equipment	487	-	-	487	10%	-	-	-	-	-
Electric Equipment	-	-	-	-	10%	-	-	-	-	-
Books & Periodicals	-	-	-	-	25%	-	-	-	-	-
Other Fixed Assets	-	-	-	-	-	-	-	-	-	-
TOTAL	948	24	-	972		222	128	-	350	622



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per accounting policy)
as at June 30, 2024

Annexure-A4
Figures in '000 BDT

Category of Assets	Cost					Depreciation			Balance as at June 30, 2024	Written down value at June 30, 2024
	Balance as at July 01, 2023	Addition during the year	Disposal during the year	Balance as at June 30, 2024	Rate of Dep.	Balance as at July 01, 2023	Charged during the year	Adjustment during the year		
Land	11,012,956	412,308	-	11,425,264	0.0%	-	-	-	-	11,425,264
Land Development	4,305	9,618	-	13,923	0.0%	-	-	-	-	13,923
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%	-	-	-	-	-
Roads & Highway	600,495	3,413,135	-	4,013,630	2.5%	7,506	57,489	-	64,995	3,948,635
Non Residential 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	88	-	135	796
Motor Vehicles & Boats	408	-	-	408	20%	41	73	-	114	294
Major Plant & Equipment	-	-	-	-	10%	-	-	-	-	-
Water Treatment Plant	-	-	-	-	10%	-	-	-	-	-
Seismic & Toll Equipment	-	-	-	-	10%	-	-	-	-	-
Computers	1,647	-	-	1,647	20%	165	297	-	462	1,186
Computer Software	336	-	-	336	15%	25	47	-	72	264
Office Equipment	1,315	-	-	1,315	15%	99	183	-	282	1,034
Electric Equipment	-	-	-	-	10%	-	-	-	-	-
Books & Periodicals	-	-	-	-	10%	-	-	-	-	-
Other Fixed Assets	-	-	-	-	25%	-	-	-	-	-
TOTAL	11,622,394	3,835,061	-	15,457,455		7,883	58,177	-	66,060	15,391,395



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per 3rd schedule of ITO 1984) - Summary
as at June 30, 2024

Particulars	Balance as at July 01, 2023	Addition during the year	Disposal during the year	Balance as at June 30, 2024	Rate	Charged during the year	Annexure B Figure in "000" BDT	
							Written Down value	
Head Quarter	23,159,429	214,377	-	23,373,806	-	535,365	22,838,440	
Padma	-	307,397,814	-	307,397,814	-	5,676,708	301,721,106	
Tunnel	-	102,552,897	-	102,552,897	-	1,816,590	100,736,307	
HRD Project	1,200	43	-	1,243	-	187	1,056	
BBA Master Plan Project	633	24	-	657	-	115	542	
Widening of road & construction of elevated road from Panchabati to Muktarpur	11,609,550	4,638	-	11,614,188	-	13,247	11,600,941	
Balance as on 30 June 2024	34,770,811	410,169,793	-	444,940,604	-	8,042,213	436,898,391	
Balance as on 30 June 2023	23,622,408	11,689,660	-	35,312,067	-	541,256	34,770,811	



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per 3rd schedule of ITO 1984)
as at June 30, 2024

Property, Plant & Equipment (Tax Base):-Head Quarter	Particulars	Balance as at July 01, 2023	Addition during the year	Disposal during the year	Balance as at June 30, 2024	Rate	Charged during the year	Annexure-B-1 Figure in "000" BDT	
								Written Down value	
	Land	728,121	-	-	728,121	0%	-	728,121	
	Land Development	220,134	-	-	220,134	0%	-	220,134	
	Main Bridge	9,771,907	-	-	9,771,907	2%	195,438	9,576,469	
	Approach Viaducts	198,270	-	-	198,270	2%	3,965	194,304	
	Guide Bunds	8,635,441	-	-	8,635,441	2%	172,709	8,462,732	
	Hard Points	555,466	-	-	555,466	2%	11,109	544,357	
	Blasted Angular Rock	29,288	-	-	29,288	2%	586	28,702	
	Approach Roads	1,898,061	-	-	1,898,061	2%	37,961	1,860,100	
	Flood Embankment	142,965	-	-	142,965	2%	2,859	140,106	
	Internal Road Construction	152,305	-	-	152,305	2%	3,046	149,259	
	Roads & Highway	182,815	15,797	-	198,612	2%	3,972	194,640	
	HO Admin Building	146,653	86,083	-	232,736	10%	23,274	209,463	
	Residential Building	-	25,127	-	25,127	10%	2,513	22,614	
	Bridge And Facilities	58,765	-	-	58,765	2%	1,175	57,590	
	Bridge Site Admin Building	6,167	-	-	6,167	10%	617	5,550	
	Bridge Site Resident Building	46,413	-	-	46,413	10%	4,641	41,772	
	Construction of Thana Bhaban	15,802	-	-	15,802	10%	1,580	14,222	
	Over Bridge Construction	22,651	-	-	22,651	10%	2,265	20,386	
	Toll Plaza	18,022	-	-	18,022	10%	1,802	16,220	
	Furniture & Fittings	21,562	678	-	22,240	10%	2,224	20,016	
	Motor Vehicles & Boats	86,826	-	-	86,826	20%	17,365	69,460	
	Major Plant & Equipment	44,160	72,443	-	116,603	20%	23,321	93,283	
	Water Treatment Plant	376	-	-	376	20%	75	301	
	Seismic & Toll Equipment	15,207	-	-	15,207	20%	3,041	12,165	
	Computers	3,978	6,997	-	10,975	30%	3,292	7,682	
	Office Equipment	70,893	6,961	-	77,854	10%	7,785	70,069	
	Electric Equipment	51,385	291	-	51,676	10%	5,168	46,509	
	Books & Periodicals	3	-	-	3	30%	1	2	
	Other Fixed Assets	35,792	-	-	35,792	10%	3,579	32,213	
	Total	23,159,429	214,377	-	23,373,806		535,365	22,838,440	



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per 3rd schedule of ITO 1984)
as at June 30, 2024

Annexure-B-1
Figure in "000" BDT

Property, Plant & Equipment (Tax Base):-Padma	Particulars	Balance as at July 01, 2023	Addition during the year	Disposal during the year	Balance as at June 30, 2024	Rate	Charged during the year	Written Down value
Land		-	25,957,726	-	25,957,726	0%	-	25,957,726
Land Development		-	-	-	-	0%	-	-
Main Bridge		-	261,695,288	-	261,695,288	2%	5,233,906	256,461,382
Approach Viaducts		-	-	-	-	2%	-	-
Guide Bunds		-	-	-	-	2%	-	-
Hard Points		-	-	-	-	2%	-	-
Blasted Angular Rock		-	-	-	-	2%	-	-
Approach Roads		-	-	-	-	2%	-	-
Flood Embankment		-	-	-	-	2%	-	-
Internal Road Construction		-	-	-	-	2%	-	-
Roads & Highway		-	19,309,001	-	19,309,001	2%	386,180	18,922,821
HO Admin Building		-	299,949	-	299,949	10%	29,995	269,954
Residential Building		-	-	-	-	10%	-	-
Bridge And Facilities		-	862	-	862	2%	17	845
Bridge Site Admin Building		-	-	-	-	10%	-	-
Bridge Site Resident Building		-	-	-	-	10%	-	-
Construction of Thana Bhaban		-	-	-	-	10%	-	-
Over Bridge Construction		-	-	-	-	10%	-	-
Toll Plaza		-	-	-	-	10%	-	-
Furniture & Fittings		-	8,426	-	8,426	10%	843	7,583
Motor Vehicles & Boats		-	112,524	-	112,524	20%	22,505	90,019
Major Plant & Equipment		-	-	-	-	20%	-	-
Water Treatment Plant		-	-	-	-	20%	-	-
Seismic & Toll Equipment		-	-	-	-	20%	-	-
Computers		-	9,295	-	9,295	30%	2,789	6,507
Office Equipment		-	618	-	618	10%	62	556
Electric Equipment		-	4,125	-	4,125	10%	413	3,713
Books & Periodicals		-	-	-	-	30%	-	-
Other Fixed Assets		-	-	-	-	10%	-	-
Total		-	307,397,814	-	307,397,814		5,676,708	301,721,106



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per 3rd schedule of ITO 1984)
as at June 30, 2024

Annexure-B-1
Figure in "000" BDT

Property, Plant & Equipment (Tax Base):-Tunnel	Particulars	Balance as at July 01, 2023	Addition during the year	Disposal during the year	Balance as at June 30, 2024	Rate	Charged during the year	Written Down value
Land			8,357,211	-	8,357,211	0%	-	8,357,211
Land Development			3,812,678	-	3,812,678	0%	-	3,812,678
Tunnel			90,333,450	-	90,333,450	2%	1,806,669	88,526,781
Approach Viaducts			-	-	-	2%	-	-
Guide Bunds			-	-	-	2%	-	-
Hard Points			-	-	-	2%	-	-
Blasted Angular Rock			-	-	-	2%	-	-
Approach Roads			-	-	-	2%	-	-
Flood Embankment			-	-	-	2%	-	-
Internal Road Construction			-	-	-	2%	-	-
Roads & Highway			-	-	-	2%	-	-
HO Admin Building			-	-	-	10%	-	-
Residential Building			-	-	-	10%	-	-
Bridge And Facilities			-	-	-	2%	-	-
Bridge Site Admin Building			-	-	-	10%	-	-
Bridge Site Resident Building			-	-	-	10%	-	-
Construction of Thana Bhaban			-	-	-	10%	-	-
Over Bridge Construction			-	-	-	10%	-	-
Toll Plaza			-	-	-	10%	-	-
Furniture & Fittings			2,436	-	2,436	10%	244	2,192
Motor Vehicles & Boats			43,465	-	43,465	20%	8,693	34,772
Major Plant & Equipment			-	-	-	20%	-	-
Water Treatment Plant			-	-	-	20%	-	-
Seismic & Toll Equipment			-	-	-	20%	-	-
Computers			3,094	-	3,094	30%	928	2,166
Office Equipment			563	-	563	10%	56	507
Electric Equipment			-	-	-	10%	-	-
Books & Periodicals			-	-	-	30%	-	-
Other Fixed Assets			-	-	-	10%	-	-
Total		-	102,552,897	-	102,552,897		1,816,590	100,736,307



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per 3rd schedule of ITO 1984)
as at June 30, 2024

Annexure-B-2
Figure in "000" BDT

Property, Plant & Equipment (Tax Base): HRD	Particulars	Balance as at July 01, 2023	Addition during the year	Disposal during the year	Balance as at June 30, 2024	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	270	43	-	-	313	30%	94	219
Office Equipment	929	-	-	-	929	10%	93	836
Electric Equipment	-	-	-	-	-	10%	-	-
Books & Periodicals	-	-	-	-	-	30%	-	-
Other Fixed Assets	-	-	-	-	-	10%	-	-
Total	1,200	43	1,243	187	1,056			



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per 3rd schedule of ITO 1984)
as at June 30, 2024

Annexure-B-3

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

Particulars	Balance as at July 01, 2023	Addition during the year	Disposal during the year	Balance as at June 30, 2024	Rate	Charged during the year	Figure in "000" BDT	
							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	22	-	-	22	20%	4	18	-
Major Plant & Equipment	-	-	-	-	20%	-	-	-
Water Treatment Plant	-	-	-	-	20%	-	-	-
Seismic & Toll Equipment	-	-	-	-	20%	-	-	-
Computers	212	24	-	236	30%	71	165	-
Office Equipment	398	-	-	398	10%	40	358	-
Electric Equipment	-	-	-	-	10%	-	-	-
Books & Periodicals	-	-	-	-	30%	-	-	-
Other Fixed Assets	-	-	-	-	10%	-	-	-
Total	633	24	-	657		115	542	



Bangladesh Bridge Authority (BBA)
Schedule of property, plant & equipment (As per 3rd schedule of ITO 1984)
as at June 30, 2024

Annexure-B-4
Figure in "000" BDT

Property, Plant & Equipment(Tax Base), Widening of road & construction of elevated road from Panchabati to Mukhtarpur

Particulars	Balance as at July 01, 2023	Addition during the year	Disposal during the year	Balance as at June 30, 2024	Rate	Charged during the year	Written Down value
Land	4,305	-	-	4,305	0%	-	4,305
Land Development	11,012,956	-	-	11,012,956	0%	-	11,012,956
Main Bridge	-	-	-	-	2%	-	-
Approach Viaducts	-	-	-	-	2%	-	-
Guide Bunds	-	-	-	-	2%	-	-
Hard Points	-	-	-	-	2%	-	-
Blasted Angular Rock	-	-	-	-	2%	-	-
Approach Roads	-	-	-	-	2%	-	-
Flood Embankment	588,485	-	-	588,485	2%	11,770	576,716
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	838	932	-	1,770	10%	177	1,593
Motor Vehicles & Boats	326	408	-	734	20%	147	588
Major Plant & Equipment	-	-	-	-	20%	-	-
Water Treatment Plant	-	-	-	-	20%	-	-
Seismic & Toll Equipment	-	-	-	-	20%	-	-
Computers	1,153	1,647	-	2,800	30%	840	1,960
Office Equipment	1,486	1,651	-	3,137	10%	314	2,823
Electric Equipment	-	-	-	-	10%	-	-
Books & Periodicals	-	-	-	-	30%	-	-
Other Fixed Assets	-	-	-	-	10%	-	-
Total	11,609,550	4,638	-	11,614,188		13,247	11,600,941



Bangladesh Bridge Authority (BBA)
COMPUTATION OF INCOME TAX
For the Income Year 2023-2024

Annexure- D

Tax on Business Income

Profit/(Loss) before tax

1,916,219

Add: Accounting depreciation (Annexure-A)

5,302,659

7,218,878

Less: Tax depreciation (Annexure B)

8,042,213

Adjusted Profit for Tax Calculation

(823,335)

a. Current Year Tax payable on Normal Rate (25%)

-

b. Tax Deducted U/c- 163 of Income Tax Act 2023 (Minimum Tax)

Advance Income Tax

-

I. Tax on Business (Higher One among a, b)

-

-

Income From Non Operating Income

a. Non-Operating Income

2,612,709

25%

653,177.25

b. TDS on FDR and SND

285,700

II. Tax on Non Operating Income (Higher One among I, II)

653,177

A. Tax Payable on Business and Non operating Income (I+II)

653,177

B. Turnover Tax

Gross receipt /Revenue

18,622,836

1.00%

186,228

186,228

Tax Expense (Higher One among A, B)

653,177

