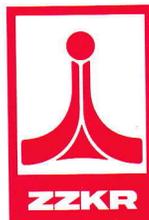


PRIVATE & CONFIDENTIAL

**BANGLADESH ROAD TRANSPORT CORPORATION (BRTC)
(BUS DIVISION)**

**PARIBAHAN BHABAN,
21, RAJUK Avenue,
DHAKA-1000, BANGLADESH.
INDEPENDENT AUDITORS' REPORT
AND**



Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

**BANGLADESH ROAD TRANSPORT CORPORATION (BRTC)
(BUS DIVISION)**

**PARIBAHAN BHABAN,
21, RAJUK Avenue,
DHAKA-1000, BANGLADESH.
INDEPENDENT AUDITORS' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**



Independent Auditors' Report

To

Bangladesh Road Transport Corporation (BRTC)-Bus Division

Report on The Audit of The Individual Financial Statements

Opinion

We have audited the financial statements of **Bangladesh Road Transport Corporation (BRTC)-Bus Division**, which comprise the statement of financial position as at June 30, 2022, along with the Statement of Changes Equity, the Statement of Profit & Loss and Other Comprehensive Income and the Statement of Operating Surplus for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly in all material respects of the statement of financial position of Bangladesh Road Transport Corporation (BRTC)-Bus Divisions at 30 June 2022, and of its financial performance for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standard 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Going Concern

We are required to report if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least twelve months from the date of the financial statements. We have nothing to report in these respects.

Other Information

Management is responsible for the other information. The other information comprises all of the information other than the financial statements and our auditor's report thereon.

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 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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, Companies Act 1994 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 Company'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 Company or to cease operations, or has no realistic alternative but to do so.

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

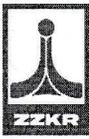
Auditor's Responsibilities for the Audit of the Financial Statements

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 auditor's 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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 Company'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 Company 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.



- Obtained sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the company to express opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

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 the audit.

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

Report on other Legal and Regulatory Requirements

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 Corporation so far as it appeared from our examination of those books;
- 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;
- d) the expenditure incurred and payments made were for the purpose of the Corporation Business;
- e) the information and explanation required by us have been received and found satisfactory.

Date: 27 February, 2023
Dhaka

Md Iqbal Hossain, FCA
Senior Partner
Enrolment No.: 0596
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

**Bangladesh Road Transport Corporation (BRTC)****Statement of Financial Position (Bus Division)**

As at June 30, 2022

Particulars	Notes	Amount in Taka	
		30.06.2022	30.06.2021
EQUITY & LIABILITIES:			
Authorized Capital:		10,000,000,000	10,000,000,000
1,000,000,000 Ordinary shares of 10.00 each			
Equity:			
Paid up Capital:		540,000,000	540,000,000
54,000,000 Ordinary Shares @ Tk.10.00 each			
Reserve & Surplus			
Capital Reserve		217,146,385	217,146,385
Share Money Deposit		22,096,190	22,096,190
Grant in Aid		119,368,029	119,368,029
Revenue Gain (Sale of Condemn Vehicle)		507,902	507,902
Retained Earnings		(20,986,324,305)	(19,539,493,890)
		(20,627,205,799)	(19,180,375,384)
LONG TERM LOAN :			
LONG TERM LOAN (Interest Free)	6.00	54,663,000	54,663,000
LONG TERM LOAN (Interest Bearing):	7.00		
ADP Loan		2,526,192,433	2,538,192,433
NDF LOAN		955,556,953	955,556,953
EDCF Loan		2,095,222,298	2,095,222,298
IDCL Loan		2,961,241,599	2,961,241,599
Indian Credit(Old)		84,188,665	84,188,665
INDIAN Credit(D/D) New		749,573,589	749,573,589
U.K Credit		1,900,000	1,900,000
Italian Credit		7,059,568	7,059,568
IDA Credit		3,659,626	3,659,626
Swedish Credit		590,950,460	590,950,460
Salary & gratuity Govt Loan (Interest Free)		210,000,000	210,000,000
LOC Loan (Bus 600)		3,997,780,628	3,997,780,628
EDCF Grant		1,170,271	1,170,271
Updating Training Institute (GOVT Loan)		235,878,657	235,878,657
Gratuity Govt Loan (Interest Free)		100,000,000	100,000,000
Construction of BRTC Training Institute Tongi		94,262,469	94,262,469
Govt. Loan		180,000,000	180,000,000
		14,794,637,216	14,806,637,216
UNSECURED LOAN (HO)		59,289,788	59,289,788
Total Loan		14,908,590,004	14,920,590,004





CURRENT LIABILITIES :

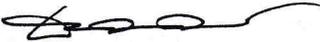
Interest payable to Govt.	8.00	7,640,571,893	6,904,766,755
Creditors for Goods Supply & Other Finance	9.00	4,230,350,646	4,196,026,597
Creditors for Goods Supply (Unit)	10.00	287,339,026	289,512,437
Non Operating A/C		30,969,368	26,158,921
		12,189,230,934	11,416,464,713
TOTAL EQUITY & LIABILITIES		7,010,615,139	7,696,679,333

ASSETS & PROPERTIES:

Fixed Assets (WDV)- Annexure- A	11.00	4,527,285,682	5,120,641,934
INVESTMENT	12.00	128,395,568	82,796,143
CURRENT ASSETS:			
Stock & Stores	13.00	698,498,585	759,448,655
Advance, Deposit & Prepayment	14.00	66,382,073	82,860,477
Sundry Debtors	15.00	844,568,336	858,273,851
Cash & Bank Balance	16.00	745,484,895	792,658,273
		2,354,933,889	2,493,241,256
TOTAL ASSETS & PROPERTIES		7,010,615,139	7,696,679,333

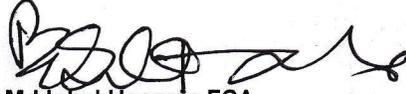
Sign in term of our separate report of even date annex.


General Manager (Finance)


Deputy General Manager (Finance)


Accounts Officer (Finance)

Dated: Dhaka
27 February, 2023


Md Iqbal Hossain FCA
Partner, Enrolment no: 596 (ICAB)
Zoha Zaman Kabir Rashid & CO.
Chartered Accountants





Bangladesh Road Transport Corporation (BRTC)
Statement of Profit & Loss and Other Comprehensive Income (Bus Division)
For the year ended June 30, 2022

Particulars	Notes	Amount in Taka	
		30.06.2022	30.06.2021
A Operating Revenue	17.00	2,836,202,892	2,230,927,338
B Operating Expenditure			
Maintenance Expenses	18.00	389,864,529	211,773,516
Operating Expenses	19.00	1,630,977,555	1,520,799,730
Terminal Expenses	20.00	844,373,077	338,472,786
Training Institute Expenses	21.00	-	139,419
Depreciation on Vehicles		596,462,500	735,312,978
		3,461,677,661	2,806,498,429
C Gross Profit & Loss (A-B)		(625,474,769)	(575,571,091)
D Miscellaneous Income	22.00	157,291,999	141,446,319
E Operating Profit & Loss (C+D)		(468,182,770)	(434,124,772)
F Administrative & General Expenses:			
Administrative & General Expenses	23.00	223,376,087	195,230,545
Non-Commercial Car Expense	24.00	8,162,381	4,076,797
Interest on Govt. & Foreign Loan	25.00	735,805,139	736,405,141
Depreciation on other than Vehicles		11,304,038	11,113,364
		978,647,645	946,825,847
G Net Profit & Loss (E- F)		(1,446,830,415)	(1,380,950,619)

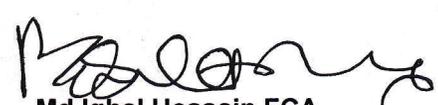
Sign in term of our separate report of even date annex.


General Manager (Finance)


Deputy General Manager (Finance)


Accounts Officer (Finance)

Dated: Dhaka
27 February, 2023


Md Iqbal Hossain FCA

Partner, Enrolment no: 596 (ICAB)

Zoha Zaman Kabir Rashid & Co.
Chartered Accountants





Bangladesh Road Transport Corporation (BRTC)
Statement of Changes in Equity (Bus Division)
For the year ended June 30, 2022

[Amount in Taka]

Particulars	Capital Reserve	Share Money Deposit	Grant in Aid	Revenue Gain	Retained Earnings	Total Equity
Balance as on 01.07.2021	217,146,385	22,096,190	119,368,029	507,902	(19,539,493,890)	(19,180,375,384)
Excess of Expenditure over Income	-	-	-	-	(1,446,830,415)	(1,446,830,415)
Balance as on 30.06.2022	217,146,385	22,096,190	119,368,029	507,902	(20,986,324,305)	(20,627,205,799)
Balance as on 01.07.2020	217,146,385	22,096,190	119,368,029	507,902	(18,158,543,271)	(17,799,424,765)
Excess of Expenditure over Income	-	-	-	-	(1,380,950,619)	(1,380,950,619)
Balance as on 30.06.2021	217,146,385	22,096,190	119,368,029	507,902	(19,539,493,890)	(19,180,375,384)

Sign in term of our separate report of even date annex.


General Manager (Finance)


Deputy General Manager (Finance)


Accounts Officer (Finance)

Dated, Dhaka
27 February, 2023




Md Iqbal Hossain FCA
Partner, Enrolment no: 596 (ICAB)
Zoha Zaman Kabir Rashid & CO.
Chartered Accountants



Bangladesh Road Transport Corporation (BRTC)
(Bus Division)
Statement of Operating Surplus
For the year ended June 30, 2022

Particulars	Notes	Amount in Taka	
		30.06.2022	30.06.2021
A Income			
Operating Revenue	17.00	2,836,202,892	2,230,927,338
Misc. Income	22.00	157,291,999	141,446,319
		2,993,494,891	2,372,373,657
B Expenditure			
Maintenance Expenses	18.00	389,864,529	211,773,516
Operating Expenses	19.00	1,630,977,555	1,520,799,730
Terminal Expenses	20.00	844,373,077	338,472,786
Training Institute Expenses	21.00	-	139,419
Administration & General Expenses	23.00	223,376,087	195,230,545
Non-Commercial Car Expense	24.00	8,162,381	4,076,797
		3,096,753,629	2,270,492,793
C Operating Surplus (A-B)		(103,258,738)	101,880,865

Sign in term of our separate report of even date annex.

General Manager (Finance)

Deputy General Manager (Finance)

Accounts Officer (Finance)

Md Iqbal Hossain FCA

Partner, Enrolment no: 596 (ICAB)

Zoha Zaman Kabir Rashid & CO.

Chartered Accountants

Dated: Dhaka
27 February, 2023





**Bangladesh Road Transport Corporation (BRTC)
(Bus Division)**

Notes comprising a summary of significant accounting policies and other explanatory information

For the year ended June 30, 2022

1.00 Background:

Bangladesh Road Transport Corporation (BRTC) is a state-owned transport corporation of Bangladesh. The Bangladesh Road Transport Corporation (BRTC) established under the Bangladesh Road Transport Corporation Ordinance No 7 of 1961 (ORD VII of 1961), Dated February 4, 1961.

1.01 Address of the Registered & Head Office

The registered office is situated in its own premises BRTC Building, 21, RAJUK Avenue, Motijheel, Dhaka-1000.

BRTC has 22 Bus depot in different intercity including dhaka city. Motijhell, Juarsara, Kallyanpur, Mirpur ,Mohammadpur, Jatrabary, Gabtoli, Gazipur, Narayangonj, Narsgindi Comilla, Sonapur, Chittagong, Sylhet, Tongipara, Bogura, Pabna, Rangpur, Khulna, Barishal, Dinajpur and Mymensingh. The two main truck depots are located at Dhaka and Chittagong.

BRTC's main driver training institute is located in Joydevpur, Gazipur District, about forty kilometres north of Dhaka. It also has several other training institutes located in Chittagong, Bogra, Khulna, and Jhenaidah. Through these institutes, BRTC provides training in basic car operation and repair.

1.02 Nature of Corporation Activities

BRTC provides both passenger and cargo transport services. It operates inter-district bus services through its bus depots in Chittagong, Bogra, Comilla, Pabna, Rangpur, Barisal, and Sylhet. It also operates intra-city bus services in many major cities of the country.

Number of Bus running in Dhaka city in 723 of which giving service as public transport are 483, Staff Bus are 235, School Bus are 06 and Mohila Bus 17

Number of Bus running in outside of Dhaka city in 363 of which giving service as public transport are 302, Staff Bus are 56 and Mohila Bus 03.

Providing bus service as lease total 96 Buses.

For transportation of cargo, BRTC operates a fleet of 170 trucks. About twenty percent of the government food transport uses BRTC's trucks.

1.03 Vission & Mission of BRTC

- To build safe and modern state road transport system;
- To Increase passenger transport facilities; Adding modern vehicles to the depot fleet.
- Adding modern vehicles to the depot fleet;
- To create skilled manpower in the transport sector;
- To build reliable transport system and play a role in the socio-economic development of the country.





2.00 Summary of Significant Accounting & Valuation Principles:

2.01 Basis of Preparation & Presentation of the Financial Statements

The financial statements have been prepared and the disclosures of information were made in accordance with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) and practice in Bangladesh, in compliance with the Bangladesh Road Transport Corporation Ordinance 1961. International Accounting Standards (IASs) & International Financial Reporting Standards (IFRSs) as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB). The Statement of Financial Position and Statement of Comprehensive Income have been prepared according to IAS-1 "Presentation of Financial Statements" based on accrual basis of accounting following going concern assumption under generally accepted accounting principles and practices in Bangladesh.

2.02 Accounting Convention &

The financial statements are prepared under the historical cost convention.

2.03 Principal Accounting Policies:

The specific accounting policies have been selected and applied by the Corporation's management for significant transactions and events that have a material effect within the framework for preparation and presentation of the financial statements. Financial statements have been prepared and presented in compliance with IAS-1 "Presentation of Financial Statements". The previous year's figures were formulated according to the same accounting principles. Compared to the previous year, there were no significant changes in the accounting and valuation policies affecting the financial position and performance of the Company. However, changes made to the presentation are explained in the note for each respective item. Accounting and valuation methods are disclosed for reasons of clarity. The Corporation's classified the expenses using the function of expenses method as per IAS-1.

2.04 Critical Accounting Estimates, Assumptions & Judgments:

The preparation of the financial statements in conformity with IAS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Corporation's accounting policies.

2.05 Going Concern:

The Corporation has adequate resources to continue in operation for the foreseeable future. For this reason the directors continue to adopt going concern basis in preparing the financial statements. The current credit facilities and resources of the Corporation provide sufficient funds to meet the present requirements of existing business.

3.00 Fixed Assets and Depreciation:

No depreciation is charged on land. Consistently, depreciation is provided on a diminishing balance method based on written down value at which the asset is carried in the books of account. Depreciation continues to be provided until such time as the written down value is reduced to Taka one.

Each item of PPE is depreciated when it is available for use i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with IFRS 5 and the date that the asset is derecognized.





The depreciation/amortization rate(s) are as follows:

Category of Fixed Assets	Rate %
Building & Shelter	2.50%
Shop Garage Equipment	2.50%
Tube-well	2.50%
Machineries	10%
Furniture & Fixture	6%
Computer & Printer HO	15%
Type Writer, TV, Computer. etc.	15%
Petrol Pump	15%
Metal Detector	15%
Fire Extinguisher	15%
Tools & Equipment's	25%
Bus	20-25%
Mobile Crane	10%

3.01 Retirements and Disposals:

An asset is derecognized on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gains or losses arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized as gain and loss from disposal of asset under other income in the Statement of Profit or Loss and Other Comprehensive Income.

3.02 Impairment of Assets:

All assets have been reviewed according to IAS-36 and it was confirmed that no such assets have been impaired during the year and for this reason no provision has been made for impairment of assets.

4.00 Inventories

Inventories are carried at the lower of cost and net realizable value as prescribed by IAS2: inventories. Cost is determined using weighted average method. The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in the normal course of business in bringing the inventories to their present location and condition. Costs of conversion include all direct costs excluding interest expense. Net realizable value is based on estimated selling price less any further cost expected to be incurred to make the sale.

4.01 Cash & Cash Equivalents:

Cash & cash equivalents include cash in hand, cash at banks, term deposits which are available for use by the Company without any restrictions. There is an insignificant risk of change in value of the same.





5.00 Scope of Audit:

We conducted our audit in accordance with International Standards on Auditing (ISAs), which are consistent in all material respects with Bangladesh Accounting Standards and International Accounting Standards/ International Financial Reporting Standards IASs/ IFRSs as adopted in Bangladesh. Those standard require that, we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examine on a test basis evidence supporting the amounts and disclosures in the financial statements.

5.01 Comparative:

Financial statements are presented as IAS-1 "Presentation of Financial Statements" and Comparative information has been disclosed in respect of the previous year for all numerical information in the current financial statement.

5.02 Reporting Period:

The financial statements cover twelve months from 01 July, 2021 to 30 June, 2022.

5.03 Events after the Balance Sheet Date

All material events occurring after the Balance Sheet date are adjusted where considered necessary.

5.04 Post Balance Sheet Events

No material events occurring after the Balance Sheet date came to our notice, which would materially affect the amounts or disclosures in these financial statements.

5.05 General:

-The figures in the financial statements represent Bangladeshi currency taka, which has been rounded off to the nearest taka.

- Comparative information has been shown in respect of the year 2022 and 2021 for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current year's financial statements.

- Figures of the year 2021 have been rearranged whenever considered necessary to ensure comparability with the current year 2022.





Particulars	Amount in Taka	
	30.06.2022	30.06.2021
6.00 Long term Loan (Interest Free)		
Opening balance as on July 01, 2021	54,663,000	54,663,000
Add: Additional during the year	-	-
	54,663,000	54,663,000
Less: Paid during the year	-	-
Balance as on June 30, 2022	54,663,000	54,663,000

The above amount represents the amount received from ADP. This amount has been received in two phases in July 01, 1997 amounting to Taka 20,763,000 and in 1993-1994 amounting to Taka 33,900,000.

7.00 Long term Loan (Interest Bearing).			
ADP Loan	7.01	2,526,192,433	2,538,192,433
NDF LOAN		955,556,953	955,556,953
EDCF Loan	7.03	2,095,222,298	2,095,222,298
IDCL Loan	7.04	2,961,241,599	2,961,241,599
Indian Credit(Old)		84,188,665	84,188,665
Indian Credit (New)		749,573,589	749,573,589
U.K Credit		1,900,000	1,900,000
Italian Credit		7,059,568	7,059,568
IDA Credit		3,659,626	3,659,626
Swedish Credit		590,950,460	590,950,460
Salary & gratuity Govt Loan (Interest Free)		210,000,000	210,000,000
LOC-2 Loan (Bus) Loan		3,997,780,628	3,997,780,628
EDCF Grant- A (Capacity Building)		1,170,271	1,170,271
Updating Training Institute (GOVT Loan)		235,878,657	235,878,657
Gratuity Govt Loan (Interest Free)		100,000,000	100,000,000
Construction of BRTC Training Institute Tongi	7.05	94,262,469	94,262,469
Govt Loan		180,000,000	180,000,000
Balance as on June 30, 2022		14,794,637,216	14,806,637,216

7.01 ADP Loan:			
Opening balance as on July 01, 2021		2,538,192,433	2,550,192,433
Add: Additional during the year		-	-
		2,538,192,433	2,550,192,433
Less: Paid during the year		12,000,000	12,000,000
Balance as on June 30, 2022		2,526,192,433	2,538,192,433





Particulars	Amount in Taka	
	30.06.2022	30.06.2021

7.02 Swedish Credit:

Swedish Government has supplied to BRTC 50 (Fifty) numbers of Double Decker Volvo Buses as loan. We were informed by the BRTC Management that the above loan is 8% interest bearing and it is payable by 15 installments with a grace period of 2 (Two) installments. Interest is being charged @ 2% on a reducing rate I, e from 8% to 6% since 2003-2004 as per Govt. circular vide order no. AM/ABI/UI/BIDH-13/04/368 date 07.03.2004.

7.03 EDCF Loan

Opening balance as on July 01, 2021	2,095,222,298	2,095,222,298
Add: Additional during the year	-	-
	<u>2,095,222,298</u>	<u>2,095,222,298</u>
Less: Paid during the year	-	-
Balance as on June 30, 2022	<u>2,095,222,298</u>	<u>2,095,222,298</u>

7.04 IDCL Loan

Opening balance as on July 01, 2021	2,961,241,599	2,961,241,599
Add: Additional during the year	-	-
	<u>2,961,241,599</u>	<u>2,961,241,599</u>
Less: Paid during the year	-	-
Balance as on June 30, 2022	<u>2,961,241,599</u>	<u>2,961,241,599</u>

7.05 Construction of BRTC Training Institute Tongi

Opening balance as on July 01, 2021	94,262,469	94,262,469
Add: Additional during the year	-	-
	<u>94,262,469</u>	<u>94,262,469</u>
Less: Paid during the year	-	-
Balance as on June 30, 2022	<u>94,262,469</u>	<u>94,262,469</u>

8.00 Interest payable to Government:

Opening balance as on July 01, 2021	6,904,766,755	6,168,361,616
Add: Additional during the year:	-	-
Interest payable to Government	409,698,386	410,298,386
Interest payable to Foreign Loan	326,106,752	326,106,752
Balance as on June 30, 2022	<u>7,640,571,893</u>	<u>6,904,766,755</u>

09.00 Creditors for Goods Supplied & other Finance:

Security Money from (other Parties)	9.01	31,199,342	30,194,342
Group Insurance	9.02	(4,211,678)	(4,211,678)
CPF	9.03	6,490,781	6,295,955
Unit Current Account	9.04	2,020,797,022	1,982,100,992
Creditors for Private Parties- HO		624,390,278	638,116,896
Accounts Payable to Govt.- HO		1,404,576,506	1,404,576,506



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
Creditors for other Finance (Corporation)- (HO)	7,919,250	7,443,057
Creditors for other Finance (Govt.) (HO+kallayanpur+Motiheel)	55,217,967	54,496,439
Provision- HO	49,789	49,789
Welfare Fund Payable -(Kallayan Tahabil)- (HO+KML+KLP)	1,153,123	1,129,933
Welfare Fund Payable -Cash (Kallayanpur Depot)	41,000	41,000
Welfare Fund Payable -Cash (Kamalapur Depot)	(117,340)	(105,860)
LWP (HO+KLP+KML)	6,141,753	5,906,385
Education Fund (HO+KML+KLP)	798,389	798,379
Loan from Truck Division- HO	78,246,763	71,536,763
Loan from CP fund (BUS)- HO	(2,342,299)	(2,342,299)
Balance as on June 30, 2022	4,230,350,646	4,196,026,597
09.01 Security Money from (Other Parties):		
Security Received (Staff & Workers) HO	24,990,764	23,985,764
Security Received (Staff)- Kamalapur Bus Depot	555,736	555,736
Security Received Private Party- Kamalapur Bus Depot	5,084,811	5,084,811
Security Money- Staff (Old) HO	44,347	44,347
Security Money- Party (Old) HO	523,683	523,683
Balance as on June 30, 2022	31,199,342	30,194,342
09.02 Group Insurance		
Group Insurance Officers- BRTC(HO)	(4,356,096)	(4,356,096)
Group Insurance Officers- BRTC(Kamalapur Bus depot)	112,229	112,229
Group Insurance- BRTC (Kallayanpur Bus Depot)	28,492	28,492
Group Insurance (Kallayanpur Bus Depot)	3,696	3,696
	(4,211,678)	(4,211,678)
09.03 CPF		
CPF (Employees) Bus (HO+Kallayan+Kamalapur)	7,751,417	8,627,742
CPF (Employers) Bus (HO+Kallayan+Kamalapur)	7,875,921	7,157,347
CPF Bus Loan (HO+Kallayan+Kamalapur)	(9,847,760)	(9,919,555)
CPF (Employees) Truck (HO+Kallayan+Kamalapur)	430,422	430,421
CPF (Employer) Truck (HO+Kallayan+Kamalapur)	280,781	280,781
	6,490,781	6,295,955
09.04 Unit Current Account		
Unit Current Account-HO	316,313,132	316,313,132
Unit Current Account- Depot	1,704,483,889	1,665,787,860
	2,020,797,022	1,982,100,992





Particulars	Amount in Taka	
	30.06.2022	30.06.2021
10.00 Creditors for Goods Supply (Unit):		
Salaries & Wages- Unit 10.01	35,397,196	35,551,388
Security Money Private Parties 10.02	178,851,995	178,932,096
Security Money / Accounts Payable (Staff & Workers) 10.03	71,254,982	71,225,982
Security Money Lease Parties- KLP	4,223,679	4,223,679
Service Charge (DFP)- HO	244,037	225,207
House Rent Deduction (HO+Kallayan+Kamalapur)	6,167,383	4,854,322
Income Tax From Party (Supplies)- HO+ Mitijheel	887,952	887,962
Gratuity Fund (KML+KLP)	(12,360,000)	(9,060,000)
Govt. Tax (DFP)-HO	(154,817)	(154,817)
Duties & Taxes (HO)	2,650,034	2,650,034
LPC Advance- KML	186,095	186,095
Staff Car Rent- KML	22,687	22,687
Wasa & Gas & Electricity Payable- Motijheel	4,650	4,650
Vat Payable -KMP	16,931	16,931
Vat Payable -KLP	(724,581)	(724,581)
Deductions against LPC- KLP	670,803	670,803
Balance as on June 30, 2022	287,339,026	289,512,437
10.01 Salaries & Wages		
Salaries & Wages Payable- Kamalapur Bus Depot	14,682,593	14,733,152
Salaries & Wages Payable KLP- Kallyanpur Bus Depot	20,758,987	20,862,620
Salaries & Wages Payable MDP- Kallyanpur Bus Depot	(44,384)	(44,384)
	35,397,196	35,551,388
10.02 Security Money Private Parties:		
Head Office	178,851,995	178,932,096
Balance as on June 30, 2022	178,851,995	178,932,096
10.03 Security Money / Accounts Payable (Staff & Workers):		
Sundry Creditors CNG- kallayanpur bus depot	41,450	41,450
Sundry Creditors Private Parties (kamalapur)	70,202,312	70,202,312
Sundry Creditors (Shamsul Huda)- Kamalapur Bus Depot	733,420	733,420
Security Money-DB Conductor- Kallayanpur Depot	36,300	36,300
Security Money-DB Operator Kallayanpur Depot	147,500	132,500
Security Money-DB Mach Kallayanpur Depot	94,000	80,000
Balance as on June 30, 2022	71,254,982	71,225,982





Particulars	Amount in Taka	
	30.06.2022	30.06.2021
11.00 Fixed Assets:		
Opening balance as on July 01, 2021	16,145,376,194	16,138,087,742
Add: Additional during the year	14,410,285	7,288,452
Less: Adjustment during the year	-	-
	16,159,786,479	16,145,376,194
Less: Accumulated Depreciation	11,632,500,797	11,024,734,259
Balance as on June 30, 2022	4,527,285,682	5,120,641,935
12.00 Investment:		
Opening balance as on July 01, 2021	82,796,143	59,419,893
Add: Additional during the year	55,251,583	23,829,391
Add: Adjustment during the year	(9,652,158)	(453,142)
Add: Interest income during the year	4,466,446	5,079,391
	132,862,014	87,875,534
Less: Interest Transfer during the year	4,466,446	5,079,391
Balance as on June 30, 2022	128,395,568	82,796,143
13.00 Stock & Store:		
Stock & Store (Head Office)	(32,073,917)	(36,343,265)
Stock Spare Parts	17,815,375	6,417,401
Tire & Tube	1,577,618	1,118,209
Pol Stock	1,630,502	236,194
Lubricant Stock	6,780,204	3,191,908
Battery	2,140,830	1,619,219
BRTC Central Store	700,627,973	783,208,989
Balance as on June 30, 2022	698,498,585	759,448,655



**13.01 Stock & Store (Units):**

The break up of the above amount is as under:

Sl. No.	Particulars	Spare Parts stock	Tire Tubes stock	POL Stock	Lubricant Stock	Battery Stock	Uniform Stock	Ticket Stock	Total 30.06.2022
1	JRS Bus Depot	-	-	-	1,101,970	-	-	-	1,101,970
2	Barisal Bus Depot	473,900	169,000	-	400,453	-	-	-	1,043,353
4	Ctg. Bus Depot	3,985,904	-	173,418	-	-	-	-	4,159,322
5	Kallayanpur Bus Depot	3,343,200	64,793	975,084	1,308,000	-	-	-	5,691,077
6	Comilla Bus Depot	1,173,500	200,938	45,000	885,300	395,000	-	-	2,699,738
7	Pabna Bus Depot	-	-	-	31,800	-	-	-	31,800
8	Narayangonj Bus depot	989,800	53,000	437,000	1,078,600	702,461	-	-	3,260,861
9	Dinajpur Bus Depot	675,000	257,000	-	139,279	-	-	-	1,071,279
11	Khulna Bus Depot	351,000	-	-	-	64,422	-	-	415,422
12	Narshingdi Bus Depot	263,200	-	-	54,500	33,597	-	-	351,297
13	Rangpur Bus Depot	562,089	-	-	-	-	-	-	562,089
13	Bogura Bus Depot	78,378	-	-	-	-	-	-	78,378
14	Gazipur Bus Depot	845,000	-	-	333,698	222,000	-	-	1,400,698
14	Sonapur Bus Depot	34,489	83,000	-	115,299	-	-	-	232,788
15	Mirpur Bus Depot	2,189,900	261,312	-	1,282,750	552,000	-	-	4,285,962
15	Mohammadpur Bus Depot	688,489	-	-	48,555	-	-	-	737,044
16	Motijheel Bus Depot	2,161,526	488,575	-	-	171,350	-	-	2,821,451
Total 2021-2022		17,815,375	1,577,618	1,630,502	6,780,204	2,140,830	-	-	29,944,529





Particulars	Amount in Taka	
	30.06.2022	30.06.2021
14.00 Advance, Deposit & Pre-Payment :		
Advance, Deposit & Pre-Payment (Head Office) 14.01	6,163,154	6,163,155
Advance Deposit & Pre-Payment (Unit) 14.02	26,415,993	26,301,264
Security & Others 14.03	33,338,836	49,931,968
Deposit HO	464,090	464,090
Balance as on June 30, 2022	66,382,073	82,860,477
14.01 Advance Deposit & Pre Payment (Head Office):		
Advance (Unit)	6,163,154	6,163,155
Balance as on June 30, 2022	6,163,154	6,163,155
14.02 Advance, Deposit & Pre-Payment (Unit):		
Rangpur Bus Depot	2,748,527	2,571,773
Mirpur bus Depot	1,941,139	190,394
CTG Bus Depot	3,220,218	913,935
Comilla Bus Depot	782,745	2,621,429
KLP Bus Depot	358,765	252,412
Mohammadpur Bus Depot	5,225,954	419,551
Barisal Bus Depot	4,029,203	5,750,731
Sylhet Bus Depot	371,321	219,385
Narshingdi Bus Depot	-	4,249,295
Narayanganj Bus Depot	1,856,357	-
Jatrabari Bus Depot	3,811,959	854,882
Khulna Bus Depot	745,775	791,773
Pabna Bus Depot	338,733	33,432
Gazipur Bus Depot	655,517	-
Sonapur Bus Depot	189,380	1,074,690
Mymensingh Bus Depot	140,400	140,400
Dinajpur Bus Depot	-	6,217,182
Balance as on June 30, 2022	26,415,993	26,301,264
14.03 Security & Other Assets:		
Block Account- (HO+KLP)	2,765,814	2,765,814
Advance Against TA -(HO+KLP+KML)	5,000	5,000
Advance Against Salary - HO	40,000	40,000
Advance Against Final Payment- HO	600,000	600,000
Advance Against Salary & Accident- KML+kallayanpur	1,237,430	970,815



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
Advance Against Purchase & Others (HO+KLP+KLM)	28,013,771	44,873,518
Prime Ministers Relief Fund- HO	182,429	182,429
Flood Advance- HO	(63,862)	(63,862)
CPF Truck	13,363	13,363
CPF Employee Bus	9,538	9,538
Group insurance	38,619	38,619
CPF Loan Cash	27,000	27,000
Vat	312,234	312,234
Furniture & Fixture	10,300	10,300
Accident Advance	147,200	147,200
Total	33,338,836	49,931,968

15.00 Sundry Debtors:**A. Accounts Receivable Unit**

Private Parties	15.01	48,950,517	48,950,517
Shop	15.02	5,937,538	7,294,668
Lease Party	15.03	130,115,567	130,297,327
Head office all units	15.04	168,821,313	200,835,197
Others	15.05	306,774,931	286,871,173
Shamsul Huda -SR Tractor		963,128	963,128
N.Wave Co. BD Ltd. (6%)		3,958,228	3,958,228
Unit Current Accounts		76,300,612	76,300,612
Sub-Total A		741,821,834	755,470,849

B. Accounts Receivable (Govt.)

Accounts Receivable (Private Parties-Head Office)		70,818,251	70,874,751
Letter of Credit Margin (L/C)- HO		31,723,331	31,723,331
Accounts Receivable (Govt.)		204,920	204,920
BRTC Head Office-(KLP+ KML)		-	-
Sub-Total B		102,746,502	102,803,002
Grand Total (A+B)		844,568,336	858,273,851

15.01 Private Parties

Head Office		30,584,636	30,584,636
KLP Bus Depot		1,266,734	1,266,734
Barisal Bus Depot		5,380,760	5,380,760
Bogra Bus Depot		6,406,285	6,406,285
Mirpur Bus Depot		679,005	679,005
Rangpur Bus Depot		2,238,129	2,238,129



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
CTG Bus Depot	2,394,967	2,394,967
	48,950,517	48,950,517
15.02 Shops		
Head Office	5,937,538	5,937,538
KLP Bus Depot	-	1,357,130
	5,937,538	7,294,668
15.03 Lease		
Head Office	62,178,149	62,178,149
KLP Bus Depot	37,176,580	37,358,340
Motijheel Bus Depot	30,760,838	30,760,838
	130,115,567	130,297,327
15.04 Head office all unit		
Motijheel Bus Depot	3,290,728	6,290,728
Kallayanpur Bus Depot	22,776,859	22,776,859
Mirpur- Double Decor Bus Depot	50,064,276	65,270,276
Joarsara Bus Depot	46,424,155	38,916,155
Mohammadpur Bus Depot	(1,170,000)	(1,170,000)
Chittagong Bus Depot	9,115,062	9,115,062
Bogra Bus Depot	4,554,805	4,554,805
Pabna Bus Depot	156,003	156,003
Narayanganj Bus Depot	7,854,014	7,854,014
Utholi Bus Depot	5,227,025	3,328,990
Gabtolli	4,561,343	4,561,343
Norshindi Bus Depot	4,103,617	4,103,617
Comilla Bus Depot	(279,259)	279,259
Sylhet Bus Depot	54,630	54,630
Khluana Bus Depot	3,110,265	3,110,265
Barishal Bus Depot	4,409,764	4,409,764
Gazipur Bus Depot	2,328,086	23,328,086
Dinajpur Bus Depot	(700,407)	(700,407)
Rangpur Bus Depot	(1,317,126)	(595,066)
Sonapur Bus Depot	2,024,144	2,024,144
Jatrabari Bus Depot	(466,670)	466,670
Mymensingh Bus Depot	200,000	200,000
Depot :Loan	2,500,000	2,500,000
	168,821,313	200,835,197
15.05 Others		



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
CWS- HO	1,811,105	1,811,105
CWS- Kallayanpur Bus Depot	24,250	24,250
CWS- Motijheel Kamalapur Bus Depot	272,713	272,713
ICWS- HO	118,794,945	119,428,688
ICWS- Kallayanpur Bus Depot	2,245,070	2,245,070
ICWS- Motijheel Kamalapur Bus Depot	310,000	310,000
BRTC Central Store- Motijheel Kamalapur Bus Depot	11,987,665	11,987,665
BRTC Central Store- Kallayanpur Bus Depot	990,019	990,019
DSL (HO)- Motijheel Bus Depot	9,000,000	9,000,000
Mohammadpur Bus depot	73,250	25,000
Utholi Bus Depot -KLP	11,487	11,487
Gazipur Bus Depot	22,100	22,100
Joarshara Bus depot	15,000	15,000
Barishal Bus Depot- KML	114,400	114,400
Head office	139,202,290	139,202,290
Head office-KLP	20,156,007	-
CTG Bus Depot- KML	37,700	37,700
Pabna Bus Depot-KML	25,000	25,000
Bogra Bus Depot- KML	11,000	11,000
Sylhet Bus Depot- KML	5,000	5,000
Mymensingh Bus Depot	710,532	710,532
Narayangonj Bus Depot	83,664	83,664
BRTC Jatrabari Bus Depot	427,400	427,400
DD Bus Depot- KML	111,090	111,090
DD Bus Depot- KLP	333,244	-
	306,774,931	286,871,173

16.00 Cash in Hand & Bank Balances:

Bank Balance(HO)	16.01	354,218,700	379,808,772
Bank Balance (Unit)	16.02	119,751,955	121,918,086
Cash in Hand HO		136,653	136,811
Cash in Hand (Unit)	16.03	241,860,255	261,277,272
Imprest Fund (Head Office)	16.04	134,500	134,500
Imprest Fund (Units)		6,000	6,000
Cash Balance Unit- HO		6,339,239	6,339,239
Bank Balance unit- HO		23,037,593	23,037,593
Balance as on June 30, 2022		745,484,895	792,658,273





Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

Particulars	Amount in Taka	
	30.06.2022	30.06.2021
16.01 Bank Account (Head Office):		
Sonali Bank		
Sonali Bank	78,393,095	88,009,420
	78,393,095	88,009,420
Janata Bank		
Janata Bank	38,044,052	32,938,383
	38,044,052	32,938,383
Pubali Bank Ltd.		
Pubali Bank- STD	6,433,241	7,127,809
	6,433,241	7,127,809
Agrani bank Ltd.		
Agrani Bank STD A/c No. 36000620	33,073,549	29,279,772
	33,073,549	29,279,772
Bangladesh Krishi Bank STD-923	184,243	184,243
National Bank Ltd. A/C No. STD-42	166,057	166,057
Eastern Bank, A/C No: 1011220414762	321,810	321,810
Dutch-Bangla Bank	197,594,302	221,772,928
Trust Bank, A/C No: 0017- 0210013038	2,000	2,000
Dhaka Bank A/c No. 201-150-1521	6,351	6,351
	198,274,763	222,453,388
Grand Total	354,218,700	379,808,772

16.02 Bank Account (Unit) :

Mirpur- Double Decker Bus Depot

DBBL A/C: 101.120.0005944	294,267	577,462
DBBL A/C: 101.120.0006600	181,968	126,175
DBBL A/C: 211.110.0017214	1,000,095	1,229,735
DBBL A/C: 211.110.16719	112,318	92,357
DBBL A /C:211.110.00.16724	148,566	-
DBBL A/C: 211.110.1624	-	41,183
	1,737,213	2,066,912

Motijheel- Kamalapur Bus Depot

Janata Bank Ltd.

A/C- 48647	848,195	-
A/C-23011	67,284	-



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
Dutch Bangla Bank Ltd.		
A/C- 101.120.300.5895	45,463	2,579,256
A/C- 36589	430,472	39,253
A/C- 36594	115,620	113,888
A/C- 37378	34,399	119,154
A/C- 06621	189,454	7,580
	1,730,887	2,859,131
Kallayanpur Bus Depot		
Mercantile Bank/ A/c No. STD-000090	6,382	6,382
Mercantile Bank/ A/c No. STD-000472	15,219	15,219
Sonali Bank/ A/c No. CD-653	(2,027,918)	(2,027,918)
Sonali Bank/ A/c No. CD-667	375	375
Sonali Bank/ A/c No. SB-6917	2,797,775	2,609,064
Sonali Bank/ A/c No. STD-3	974,332	960,865
Sonali Bank/ A/c No. CD-793	563	563
Sonali Bank/ A/c No. CD-792	(2,581,732)	(2,581,732)
Dutch Bangla Bank Ltd.		
DBBL- A/C- 27826	112,924	143,944
DBBL- A/C- 27814	17,090	34,057
DBBL- A/C- 28715	74,159	168,124
DBBL-A/C-5741	-	1
DBBL- A/C- 5783	5,594,424	1,963,612
DBBL- A/C- 6616	30,737	3,596
DBBL- A/C 31252	416,880	2,958,566
	5,431,208	4,254,716
Joarsahara Bus Depot		
Dutch Bangla Bank		
DBBL-A/C-7239	878,067	711,621
DBBL- A/C- 5799	5,310,466	983,092
DBBL- A/C- 33168	6,467,439	10,408
DBBL- A/C- 34352	23,390	773,176
DBBL- A/C- 6408	-	189,484
DBBL- A/C- 33173	356,793	152,240
	13,036,154	2,820,021



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
Mohammadpur Bus Depot		
Dutch Bangla Bank		
DBBL- A/C- 5811	727,687	1,184,886
DBBL- A/C- 6476	27,450	557,406
DBBL- A/C- 2130	30,139	8,478
DBBL- A/C- 2627	139,649	16,509
DBBL- A/C- 0263	19,138	183,679
DBBL- A/C- 2146	2,857	2,810
	946,919	1,953,768
Gabtoli Bus Depot		
Dutch Bangla Bank		
DBBL- A/C- 5986	1,941,108	671,361
DBBL- A/C- 8977	53,313	13,391
DBBL- A/C- 8961	180,235	4,567
DBBL- A/C- 6481	247,126	(1,323)
DBBL- A/C- 9654	229,366	53,493
DBBL- A/C- 2919	48,658	32,629
	2,699,806	774,118
Narshindi Bus Depot		
Dutch Bangla Bank		
DBBL- A/C- 6002	315,920	4,014
DBBL- A/C- 6511	16,288	97,603
	332,208	101,617
Narayanganj Bus Depot		
Dutch Bangla Bank		
DBBL- A/C- 06023	154,341	11,700
DBBL- A/C- 28411	2,525,862	1,155,612
DBBL- A/C- 28406	208,784	240,643
DBBL- A/C- 28948	11,871	44,473
DBBL- A/C- 6504	16,297	27,123
DBBL- A/C- 4202	3,114	5,011
	2,920,268	1,484,562





Particulars	Amount in Taka	
	30.06.2022	30.06.2021
Gazipur Bus Depot		
Dutch Bangla Bank		
DBBL- A/C- 2078	540,903	320,110
DBBL- A/C- 1546	27,359	8,750
DBBL- A/C- 1551	53,703	8,289
DBBL- A/C- 6497	50,778	32,824
DBBL- A/C- 6018	3,243,415	1,321,711
	3,916,158	1,691,684
Sonapur Bus Depot		
Dutch Bangla Bank		
DBBL- A/C- 5806	2,538	2,034
DBBL- A/C- 6588	1,182,470	225,511
DBBL- A/C- 3622	171,830	165,683
DBBL- A/C- 3178	2,117	2,527
DBBL- A/C- 3183	27,548	4,333
DBBL- A/C- 3867	-	656,815
DBBL- A/C- 3893	95,363	24,026
DBBL- A/C- 0214	17,584	676,375
	1,499,448	1,757,304
Comilla Bus Depot		
Dutch Bangla Bank		
DBBL- A/C- 6039	1,880,545	22,393
DBBL- A/C- 16525	24,984	13,450,006
DBBL- A/C- 10145	1,383,015	78,592
DBBL- A/C- 10138	166,094	8,814
DBBL- A/C- 10172	578,787	1,106,932
DBBL- A/C- 11710	2,189	3,455
DBBL- A/C- 10738	190,579	54,262
DBBL A/C- 14919	763,926	-
	4,990,117	14,724,454

Rangpur Bus Depot**Dutch Bangla Bank**



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
DBBL- A/C- 22152	152,055	506,633
DBBL- A/C- 22168	53,871	13,224
DBBL- A/C- 23139	42,774	37,025
DBBL- A/C- 25084	993	1,682
DBBL- A/C- 2993	32,683	118,679
DBBL- A/C- 5853	1,597,223	1,533,316
DBBL- A/C- 6567	8,276	4,781
	1,887,874	2,215,340

CTG Bus Depot**Dutch Bangla Bank**

DBBL- A/C-101.120.5827	223,231	4,255
DBBL- A/C-101.120.6530	618,816	1,876,210
DBBL- A/C-133.110.21878	1,437,144	36,929
DBBL- A/C- 133.110.21862	244,606	12,495
DBBL- A/C- 133.120000.4035	1,905	1,081,232
DBBL- A/C- 133.110.22347	588	20,332
	2,526,289	3,031,453

Pabna Bus Depot**Dutch Bangla Bank**

DBBL- A/C No: 169110005918	2,027,013	1,346,654
DBBL- A/C No: 1691100016628	2,330	17,998
DBBL- A/C No: 1691100016612	19,274	205,857
DBBL- A/C No: 1691100016460	-	1,750
DBBL- A/C No:1691100017027- Maintanance	95,236	9,316
	2,143,853	1,581,575

Bogura Bus Depot**Dutch Bangla Bank**

DBBL- A/C No1251100032502	25,919	25,955
DBBL- A/C No1251100033311	122,404	171,802
DBBL- A/C No125110006637	34,322	7,342
DBBL- A/C No1251100035832	243,434	1,347,199
DBBL- A/C No1251100035762	11,136,172	30,633,600
DBBL- A/C No125110005757	34,156,573	38,194,920





Particulars	Amount in Taka	
	30.06.2022	30.06.2021
DBBL-A/C No1251100032515	12,151	114,342
	45,730,973	70,495,160
Barisal Bus Depot		
Dutch Bangla Bank		
DBBL-A/C No: 1271100015857	768,246	128,679
DBBL-A/C No: 1271100015862	3,418,521	6,556
DBBL-A/C No: 1011200006455	3,990,878	18,881
DBBL-A/C No: 1271100016529	86,294	137,764
DBBL-A/C No: 1011200005869	30,751	536,823
DBBL-A/C No: 127120003432	373,833	2,057
	8,668,521	830,760
Khulna Bus Depot		
Dutch Bangla Bank		
DBBL-A/C No: 1201100029418	3,929	13,982
DBBL-A/C No: 1201100029402	39,787	112,866
DBBL-A/C No: 10112000005874	1,663,277	83,775
DBBL-A/C No: 1201100006551	10,647	2,985
DBBL-A/C No: 1201100030174	86,886	72,895
	1,804,525	286,503
Sylhet Bus Depot		
Dutch Bangla Bank		
DBBL- A/C- 190.110.11996	40,558	109,288
DBBL- A/C-190.110.12000	4,900	17,185
DBBL- A/C-190.110.12427	12,684	102,285
DBBL- A/C-101.120.6546	71,347	1,933,203
DBBL- A/C-101.120.3861	69,633	172,038
DBBL- A/C-101.120.5848	3,464	13,130
	202,584	2,347,129
CWS Tejgoan Workshop		
Dutch Bangla Bank		
DBBL- A/C- CD:101120025638	115,547	89,953
DBBL- A/C-CD:1051100024945	4,970,470	1,039,307
DBBL- A/C-CD:1561100024931	3,187,228	212,657
DBBL- A/C-CD:1561100015880	1,168,466	1,097,677
	9,441,711	2,439,594



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
Mymensingh Bus Depot		
Dutch Bangla Bank		
DBBL- A/C- CD:1011200006442	575,632	37,265
DBBL- A/C-CD:1561100019161	2,710	2,362
DBBL- A/C-CD:1561100019154	41,322	3,483
DBBL- A/C-CD:1561100019175	13,976	25,313
	633,639	68,423
Dinajpur Bus Depot		
Dutch Bangla Bank		
DBBL- A/C-1721100018693	83,894	36,453
DBBL- A/C-1721100018700	79,208	11,634
DBBL- A/C-1721100019622	104,586	182,650
DBBL- A/C-1011200005952	1,054,244	1,105,959
DBBL- A/C-1721200002841	105,859	7,617
DBBL- A/C-1011200006593	15,580	2,296
	1,443,370	1,346,609
Jatrabari Bus Depot		
Dutch Bangla Bank		
DBBL- Current Ac-23576	178,547	110,767
DBBL- Current Ac-1730	5,131	341,030
DBBL- Current Ac-1746	103,270	19,002
DBBL- Current Ac-1751	208,198	108,965
DBBL- Current Ac-6359	62,820	62,667
DBBL- Current Ac- 6434	921,195	627,678
	1,479,161	1,270,109
Tongipara Bus Depot		
DBBL- A/C- 6761	403,962	172,927
DBBL-A/C- 1059	135,572	2,104
DBBL- A/C-1064	129,230	1,874
DBBL- A/C- 1078	21,346	3,527
	690,110	180,432
ICWS Joydebpur Bus Depot		
Pubali Bank A/C No. 767-7	289,124	289,124
Pubali Bank A/c No. CD-27/768-1	404,036	404,036
Pubali Bank A/c No. SB-3651-9	573,270	573,270
Sonalii Bank A/c No. STD-6	70,282	70,282
Dutch Bangla Bank		
DBBL A/C- 21530	530,923	-



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
DBBL A/C- 7879	10,914	-
DBBL A/C- 21525	1,980,411	-
	3,858,960	1,336,712
Grand Total	119,751,955	121,918,086
16.03 Cash Balance (Unit):		
Mirpur- Double Dacker Bus Depot	4,727,316	123,070
Motijheel - Kamalapur Bus Depot	46,610,259	51,152,900
Joarshara Bus Depot	24,505,057	23,488,467
Sonapur Bus Depot	-	2,322,098
Gazipur Bus Depot	267,800	9,885,732
Narayangonj Bus Depot	11,745,314	11,062,972
Narshindi Bus Depot	2,243	5,810
Kallayanpur Bus Depot	5,676,566	5,746,652
Rangpur Bus Depot	13,524,300	12,549,700
Comilla Bus Depot	30,433,658	33,301,273
Gabtolli Bus Depot	500,079	4,763,081
Pabna Bus Depot	812,630	1,203,176
Dinajpur Bus Depot	1,835,598	4,701,239
Bogra Bus Depot	19,994,179	23,052,791
Mohammadpur Bus Depot	1,267,423	1,355,196
CTG Bus Depot	32,424,209	27,664,404
Khulna Bus Depot	12,312,432	12,312,432
Sylhet Bus Depot	1,867	1,483,879
Jatrabari Bus Depot	2,370,316	1,217,626
Barisal Bus Depot	24,461,808	28,966,997
Tongipara Bus Depot	38,567	4,878,286
Mymensingh Bus Depot	8,348,634	39,491
Balance as on June 30, 2022	241,860,255	261,277,272
16.04 Imprest Fund:		
Imprest Fund (D. Finance)	1,000	1,000
Imprest Fund (Head Office)	10,000	10,000
Imprest Fund (Secretary)	20,000	20,000
Imprest Fund (DGM Purchases)	5,000	5,000
Imprest Fund (DGM Worker)	10,000	10,000
Imprest Fund (DGM Planning)	1,000	1,000
Imprest Fund (DGM Audit)	500	500



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
Imprest Fund (GM Admn.)	500	500
Imprest Fund (PRO)	1,000	1,000
Imprest Fund (GM OPT)	500	500
Imprest Fund (CSO)	1,000	1,000
Imprest Fund (D. Tech)	1,000	1,000
Imprest Fund (D. Admn. & Op.)	1,000	1,000
Imprest Fund (Transport Pool)	82,000	82,000
Balance as on June 30, 2022	134,500	134,500

17.00 Operating Revenue:

Income From Truck	1,809,779	-
Income Bus & Coach (Depot. Cond.)	264,587,906	177,708,613
Income from Reserve Bus	17,980,387	30,089,241
Income from Staff Bus	108,760,440	142,155,018
Income from A/Cveh.sale. Vat	342,375	91,900
Articulated Bus	82,599,419	82,230,492
Double Decker Bus	478,600,788	346,394,168
Eid Special	17,037,670	11,125,468
CNG Bus	1,998,611	1,179,075
Ac Bus	49,994,458	1,518,020
China Bus	56,254,572	39,041,338
TC Bus	172,289,774	147,810,800
Other	4,723,950	2,058,015
Short/Long Lease	18,351,173	20,626,149
Shop Rent/ Pump	5,079,472	4,079,472
Miss Income	-	6,622,200
Korean Bus Income	25,000	455,769
Income from non Com. Vehicle HO	24,040	135,850
Training fee	-	24,040
Ashok Liland Old (staff Bus)	51,456,449	10,046,830
CNG Korean A/C Bus	6,622,200	-
Driving Training Institute	19,125,444	20,344,670
School Bus	2,500,000	2,500,000
TATA Bus	281,377,409	53,742,388
TATA Bus Non-A/C	4,264,800	4,264,800
Parking fee	1,788,436	1,752,800
BRTA Field Charge	1,656,198	1,656,198



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
Diyo Bus	65,631,119	52,843,181
Diyo Bus A/C	32,275,296	23,968,540
Diyo Bus Non A/C	6,054,856	1,287,400
Bus Route Income	306,384,625	281,242,588
Rote Income Ashok A/C	711,812,146	511,691,991
Women Bus Service	790,500	877,900
Establishment Due Collection	1,159,594	1,016,729
Tata -(Staff Bus)	-	200,750,507
City Bus Income	1,529,861	-
Car Repairing	61,314,145	49,595,188
Balance as on June 30, 2022	2,836,202,892	2,230,927,338

18.00 Maintenance Expenses:

Machinery Exp	6,574,065	4,675,183
Repair	86,090,084	65,580,905
Repair-Outside	20,766,613	11,672,418
Machinery Repair	1,986,940	948,525
Tyre	162,750,451	68,852,215
Battery	4,562,708	4,556,808
Heavy Repair	18,499,553	11,950,435
Bonus	3,138,890	-
Indirect Labour	7,625,196	6,600
Welfare	1,291,718	2,700
Car Repair	91,083	-
Equipment repair	-	91,083
Salary & Wages	16,607,923	17,730,421
Others	577,849	189,750
Tyre Retrade Expense	1,504,360	651,862
Conveyance	-	14,800
Machinery & Battery Repair	31,688,105	21,592,682
Spare Parts Expenses	25,809,223	3,129,409
Training car machinery Exp	84,070	84,070
Training car repair Exp	203,698	31,650
Computer Repair	12,000	12,000
Balance as on June 30, 2022	389,864,529	211,773,516

19.00 Operating Expenses:



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
CNG Gas	4,771,685	3,918,850
CPF	-	339,294
Fuel	1,093,387,671	864,299,895
Lubricant	33,162,069	29,349,283
Toll	107,149,367	82,041,079
Salary & Wages	105,034,916	99,698,188
License & Registration	-	1,689,223
Ryker Expenses	124,640	-
Salary	-	377,368,664
Road Tax	1,589,892	970,514
Advertisement Expense	-	30,397
Others	155,655	1,553,537
Welfare	1,556,811	(24,080)
License	2,493,773	-
Truck & Racer Fare	282,900	170,300
Pol Expense	241,966,176	51,514,045
Wages	-	-
Fuel For Training car	1,146,636	370,062
Road Expenses	33,676,255	3,374,705
Auto Travel & Entertainment	397,380	126,090
Indirect Labor	4,081,729	4,009,684
Balance as on June 30, 2022	1,630,977,555	1,520,799,730

20.00 Terminal Expenses:

Salary & Wages	6,432,415	6,538,320
Festival Bonus	79,157,614	48,256,154
CPF	22,699,842	20,564,612
Electricity	5,907,743	6,961,274
Salary	517,269,074	93,219,160
BRTA Driving Staff Salary	1,071,110	-
VTS	1,053,394	686,500
Internet	415,127	291,756
Accident and damarage	-	659,731
S.T Line repair	-	-
Office Stationary	-	1,920,037
Computer Accessories	291,318	254,163
Photocopy	465,365	406,305
Program Exp	449,854	-
Cleaning Bill	-	36,000
Jamanot Return	10,000	294,324





Particulars	Amount in Taka	
	30.06.2022	30.06.2021
Audit exp	42,660	59,900
CC Camera repair	172,055	120,504
Unnoyan mela	-	83,550
Conveyance	2,266,716	1,684,370
Gratuity	27,271,197	18,252,500
Overtime	1,667,854	1,308,090
Depot Repair	672,818	4,100,817
Wages	71,888,450	57,689,198
Labour	153,500	145,100
Supplementary bill	9,390,813	8,463,733
Furniture repair	-	813,639
Furniture	1,230,409	-
Others	1,721,882	1,368,777
Gas Bill	41,466	-
Tel. / Dish / Fax / E-Mail	598,959	-
Racer Bill	1,640,560	1,483,850
Entertainment	-	290,334
Education fund	-	129,076
kallyan Fund	1,161,916	1,068,115
Postage	606,687	444,716
VAT and Tax	20,197,689	26,994,316
Indirect Labor	1,559,780	187,500
Wasa	1,346,763	1,600,362
WIFI bill	1,865	-
Fire Extinguisher	21,000	25,080
Auto Travel & Entertainment	95,607	-
Bank Charge	341,046	346,872
Paper Bill	40,753	-
Machinery Transport Exp	18,260	-
Non Commercial Car Machinery	-	-
Accrued Salary	-	-
Legal Exp	473,488	51,000
Transportation Bill	555,303	37,800
Ticket	155,863	59,963
Advertisement Expense	255,959	202,129
Road tax fitness	4,806,131	4,295,263
Welfare	292,111	1,238,309
Utilities	2,331,528	1,114,969
Telephone	398,060	480,313
Misc. Expenses	40,000	29,107
Rents of Terminal Depot	396,586	1,236,600



Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

Particulars	Amount in Taka	
	30.06.2022	30.06.2021
T/A Bill	8,278,866	448,982
Water Bill	-	42,900
CPF Arrear	1,595,000	252,000
Electronic Equipment repair	142,786	25,500
Road voucher	3,819,129	2,165,140
Depot Non Commercial work (Parking/ I-tech)	600,000	186,471
Coach Station Cost	140,036	109,300
Home/ Hotel Rent	552,889	164,516
Head Office Exp	2,685,985	-
Depot Workshop Machinery	169,856	-
Training Center's Electricity	45,698	-
Training Center Expense	222,368	-
Mujib's birthday celebration	65,910	177,508
Toll & Ferry	48,000	2,174
Ansar Salary	752,000	824,260
Arrear Salary	365,258	-
Vehicle Parking Bill	93,000	-
Printing Stationary	3,640,353	-
Sticker & Banner Exp	586,134	-
Stikar Exp	638,402	862,275
Worlds Documents Heritez Sticker / COVID19	99,849	175,869
Development Fair	35,790	1,356,470
Business Development	1,569,619	-
Uniform	388,130	-
License	1,322,254	1,212,254
Printing	13,778	21,970
loan Return	2,570,000	27,000
Parts Washing	175,895	-
Land Development Tax	1,290,981	891,044
Workshop Maintenance	375,000	45,580
ID Card	25,000	-
Computer Maintenance	626,646	355,285
Office Rents	1,005,665	1,881,380
Income Tax	3,346,662	3,244,675
Diesel Transport Exp	110,811	143,969
Decoration Exp	359,489	-
Pahela Baisakh Allowence	7,652,369	-
Ceremonies & Universes	66,800	100,620
Purchase Computer/Printer	141,866	-
DPOL	1,427,500	1,288,085
Repair & Maintenance (Office Equipment)	538,845	536,125





Particulars	Amount in Taka	
	30.06.2022	30.06.2021
Non.Com. Veh Expenses	-	163,278
Revenue Stamp Expenses	4,516,183	5,254,768
Advance Salary	862,607	292,362
Municipal Tax	1,040,361	132,000
Union/City Cop. Tax	25,600	-
DB Workers Salary	-	9,100
Damarage	633,565	-
Office Expenses	169,256	404,616
Fund	236,598	-
Field Exp	225,698	181,122
Balance as on June 30, 2022	844,373,077	338,472,786
	-	-
21.00 Training Institute:		
Fuel	-	56,000
Machinery	-	29,670
Repair	-	12,070
Lubricant	-	14,979
Tire	-	26,700
Balance as on June 30, 2022	-	139,419
22.00 Miscellaneous Income:		
Income from Land & Building	22.01 84,327,438	106,111,521
Income other than Land & Building	22.02 64,592,422	28,476,268
Others Non- Operating Income (Unit)	22.03 8,372,139	6,858,530
Balance as on June 30, 2022	157,291,999	141,446,319
22.01 Income from Land & Building:		
Income from Rent (H/O Building)	1,055,821	5,071,441
Income from Rent (except H/O Building)	52,684,078	64,973,552
Income from Rent (P/ Shelter)	1,102,563	1,998,655
Income from Rent Petrol Pump	29,484,975	34,067,873
Balance as on June 30, 2022	84,327,438	106,111,521
22.02 Income other than Land & Building:		
Income from identity Card	1,050	6,450
Income from Tender fee	622,000	290,500
Income from Fine & Damage	497,216	1,076,874



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
Income from Advertisement	2,000	-
Income from Unserviceable Goods	45,911,237	16,714,720
Forfeit (Security & Earnest Money)	3,000,000	-
Income from Excess Drawn	57,267	89,008
Income from FDR Interest	4,466,446	5,079,391
Interest from Bank	262,998	1,492,529
Miscellaneous Income	67,000	25,434
Income From Royalty	1,100,000	-
Income from Bank project	-	1,956,434
Income Arrear Rent Staff Quarter	74,534	133,583
Income from Online Training Fee	441,009	-
Recruitment Examination Income	8,089,665	1,611,345
Balance as on June 30, 2022	64,592,422	28,476,268

22.03 Non Operating Income (Unit):

Fine & Damage	412,660	72,267
Bank Interest	84,824	144,394
Gas	10,725	-
Water	400	-
Rent received from building	18,310	140,749
Rent received from shops	7,392,440	6,079,160
Others	146,102	142,371
Car Rent	20,255	21,167
Income From Royalty	-	255,422
Sale of Unserviceable Goods	286,423	3,000
Balance as on June 30, 2022	8,372,139	6,858,530

23.00 Administration & General Expenses:

Salaries Officer	11,179,972	11,124,359
Salaries Accounting	87,188,901	74,663,245
Salaries Administration	1,796,214	5,607,497
Welfare Administration	53,740,476	51,581,134
Overtime Non Com Operating /Lift Operator	3,500,564	3,520,780
Repair & Maint. Non-com. Vehicle	27,736,916	10,649,574
Utilities	1,994,671	1,361,443
Printing & Stationary	3,094,698	1,014,182
Repair & Maint. Furniture & Equipment	635,732	485,894
Communications- Telephone & Other	1,093,629	675,399
Legal & Audit & Other Fees	1,341,450	4,291,311





Particulars	Amount in Taka	
	30.06.2022	30.06.2021
Salary (Ansar)- MJL Bus Depot	1,907,060	-
Bonus-Administration	14,304,070	9,038,220
Honorarium	2,417,406	1,956,755
Honorium Project	78,160	280,424
TA & Conveyance- Officer & Director	525,373	722,613
Auto Travel & Entertainment	141,898	89,752
Repair & Maintenance of office Furniture	15,700	35,030
Newspaper & Magazine	19,690	24,995
Repairs & Main.-Office Building	1,117,524	2,756,540
Bank charge & Commission	691,803	982,543
Lift Repair	30,000	-
Miscellaneous Admin.	50,135	257,311
Indirect Labour	133,066	258,356
Taxes	1,944,209	3,975,727
VAT- Project	2,448	14,253
VAT & Taxes	819,336	382,478
Tax (Land Municipality.)	732,873	943,633
Tax - Project	4,500	15,660
Advertisement	1,152,594	1,261,252
House Rent	236,600	217,175
Boi Samiki	21,160	22,727
Subscription, Donation & Gift	296,000	-
Bangla Noborsho Vata-Officers	106,154	116,512
Bangla Noboborsho Vata	847,312	804,436
Mujib sotoborsho	-	25,000
Revenue Stamp	10,650	(468)
Entertainment	2,313,473	1,491,814
Entertainment-Project	-	79,669
Driver Skill Development & Upgrading TI (GOB)	-	4,503,320
Reward & Compensation	153,670	-
Balance as on June 30, 2022	223,376,087	195,230,545
24.00 Non-Commercial Car Expense		
Driver Over time	3,502,323	790,978
Fuel	3,405,761	2,571,284
Car Exp	46,540	-
Tire	25,698	19,150
Machinery and Repair	243,877	242,608
Repair & Maintenance	258,413	-
Car Repair	488,903	314,777
Vehicle exp	52,866	-



Particulars	Amount in Taka	
	30.06.2022	30.06.2021
CNG GAS	138,000	138,000.00
	8,162,381	4,076,797
25.00 Interest on Govt. & Foreign Loan:		
Interest on Government Loan	Annex- B 409,698,386	410,298,386
Interest on Foreign Loan	Annex- C 326,106,752	326,106,755
Balance as on June 30, 2022	735,805,139	736,405,141

26.00 General:

A. Previous year's figures have been re-arranged wherever necessary to confirm with the current year's presentation.

B. Internal Control appears to be reasonable.

C. We thank the Management and their member staff for their wholehearted co-operation extended to us during the course of our audit.





Bangladesh Road Transport Corporation (BRTC)
Schedule of Fixed Assets (Bus Division)
As on June 30, 2022

Annexure- A

SL No.	Particulars	Qty.	At Cost as on 01.07.21	Addition during the year	Adjust during the year	Total Cost as on 30.06.2022	Rate of %	Acc. Dep. as as on 01.07.21	Adjust during the year	Dep.during the year.	Acc. Dep. as as on 30.06.2022	Written down Value as on 30.06.2022
1	2	3	4	5	6=3+4+5	7	8	9	10= (6-8)*7	11=8+9+10	12=6-11	
1	D D Bus	193	776,441,652	-	-	776,441,652	25%	769,999,341	-	1,610,578	771,609,919	4,831,733
2	Mobile Crane	0	578,393	-	-	578,393	10%	577,857	-	54	577,911	482
4	Supper Delux Coach (Isuzu)	14	24,301,323	-	-	24,301,323	25%	24,247,561	-	13,440	24,261,001	40,321
5	Volvo DD Bus	50	767,776,129	-	-	767,776,129	25%	756,034,277	-	2,935,463	758,969,740	8,806,389
6	TATA Buses	3	12,092,586	-	-	12,092,586	25%	12,043,774	-	12,203	12,055,977	36,609
7	Semi Chair Coach (TATA)	59	243,312,642	-	-	243,312,642	25%	242,087,090	-	306,388	242,393,478	919,164
8	Mitsubishi Buses	9	3,222,935	-	-	3,222,935	25%	3,222,851	-	21	3,222,872	63
9	Super Bus CNG (Ashok Leyland)	1	2,611,512	-	-	2,611,512	25%	2,611,511	-	0	2,611,511	1
10	Super Delux (Progati)	339	1,029,334,588	-	-	1,029,334,588	25%	994,256,536	-	8,769,513	1,003,026,049	26,308,539
11	Hino Chair Coach	9	18,375,783	-	-	18,375,783	25%	18,293,234	-	20,637	18,313,871	61,912
12	Lancer Car	1	120,378	-	-	120,378	20%	120,377	-	0	120,377	1
13	Mitsubishi Jeep	1	5,659,800	-	-	5,659,800	20%	5,021,311	-	127,698	5,149,009	510,791
14	Toyota Starlet car	1	460,000	-	-	460,000	20%	459,466	-	107	459,573	427
15	Suzuki Car	3	927,000	-	-	927,000	20%	925,655	-	269	925,924	1,076
16	Dutsun Car	1	242,750	-	-	242,750	20%	242,726	-	5	242,731	19
17	Toyota Corolla Car	1	2,000,000	-	-	2,000,000	20%	1,986,165	-	2,767	1,988,932	11,068
18	Mitsubishi Pajaro	1	2,777,000	-	-	2,777,000	20%	2,671,218	-	21,156	2,692,374	84,626
19	Toyota Echo Car	2	980,000	-	-	980,000	20%	943,634	-	7,273	950,907	29,093
20	Suzuki Liana Car	1	1,670,000	-	-	1,670,000	20%	1,574,246	-	19,151	1,593,397	76,603
21	Micro Bus (CWS)	0	192,000	-	-	192,000	25%	185,918	-	1,520	187,439	4,561
22	CNG China S/Dan/Korea	30	78,967,510	-	-	78,967,510	25%	75,666,987	-	825,131	76,492,118	2,475,392
23	Ashok Lay Land Stg Mini B	20	33,193,880	-	-	33,193,880	25%	32,047,535	-	286,586	32,334,121	859,759
24	China 100 CNG Bus		43,362,141	-	-	43,362,141	25%	40,106,309	-	813,958	40,920,267	2,441,874
25	175 CNG Buses (Chaina)		2,341,178,753	-	-	2,341,178,753	25%	1,747,572,008	-	148,401,686	1,895,973,694	445,205,059
26	255 CNG Buses (Korea)		3,829,717,963	-	-	3,829,717,963	25%	3,179,768,913	-	162,487,263	3,342,256,176	487,461,788
27	428 Indain Dlooar Credit Line		5,478,348,000	-	-	5,478,348,000	10%	2,780,351,674	-	269,799,633	3,050,151,307	2,428,196,693
	Sub- Total (A)		14,697,844,717	-	-	14,697,844,717		10,693,018,175	-	596,462,500	11,289,480,674	3,408,364,043



A member of



Independent legal & accounting firms

SL No.	Particulars	Qty.	At Cost as on 01.07.21	Addition during the year	Adjust during the year	Total Cost as on 30.06.2022	Rate of %	Acc. Dep. as as on 01.07.21	Adjust during the year	Dep.during the year.	Acc. Dep. as as on 30.06.2022	Written down Value as on 30.06.2022
1	2	3	4	5	6=3+4+5	7	8	9	10= (6-8)*7	11=8+9+10	12=6-11	
28	Land		745,705,684	-	-	745,705,684	0%	-	-	-	-	745,705,684
29	Building & Shelter		540,822,073	10,944,024	-	551,766,097	3%	214,020,006	-	8,443,652	222,463,658	329,302,439
30	Machineries		3,283,187	-	-	3,283,187	10%	3,235,104	-	4,808	3,239,912	43,275
31	Machineries Grant in Japan		47,955,390	-	-	47,955,390	10%	46,791,003	-	116,439	46,907,442	1,047,948
32	Furniture & Fixture		6,428,165	504,543	-	6,932,708	6%	3,682,970	-	194,984	3,877,954	3,054,754
33	Tools & Equipments		1,537,165	-	-	1,537,165	25%	1,527,681	-	2,371	1,530,052	7,113
34	Type Writer, TV, Computer. etc.		13,442,457	1,489,452	-	14,931,909	15%	10,173,160	-	713,812	10,886,972	4,044,937
36	Walkie Talkie		623,092	-	-	623,092	20%	412,655	-	42,087	454,742	168,350
37	Lift		1,870,975	-	-	1,870,975	20%	1,715,081	-	31,179	1,746,260	124,715
38	Building Grant in Japan		71,412,639	-	-	71,412,639	3%	42,946,686	-	711,649	43,658,335	27,754,304
39	Shop Garage Equipment		3,619,976	-	-	3,619,976	3%	2,125,576	-	37,360	2,162,936	1,457,040
40	Tube-well		283,439	-	-	283,439	3%	178,570	-	2,622	181,192	102,247
41	Petrol Pump		1,908,974	-	-	1,908,974	15%	1,769,546	-	20,914	1,790,460	118,514
42	Metal Detector		1,178,886	-	-	1,178,886	15%	330,867	-	127,203	458,070	720,816
43	Furniture & Fixture project		5,163,055	-	-	5,163,055	15%	2,019,561	-	471,524	2,491,085	2,671,970
44	Office Equipment		1,371,079	52,310	-	1,423,389	15%	206,251	-	182,571	388,822	1,034,567
45	Software		-	320,000	-	320,000	0%	-	-	-	-	320,000
46	CC Camera		-	15,596	-	15,596	15%	-	-	2,339	2,339	13,257
47	Fire Extinguisher		355,000	-	-	355,000	15%	268,688	-	12,947	281,635	73,365
	Sub- Total (B)		1,446,961,235	13,325,925	-	1,460,287,160	0%	331,403,409	-	11,118,462	342,521,871	1,117,765,294
48	Furniture & Fixture- Unit (Kamalapur Bus Depot)		179,491	50,885	-	230,376	6%	55,795	-	10,475	66,270	164,106
49	Computer & printer -Unit (Kamalapur Bus Depot)		240,000	523,475	-	763,475	15%	155,878	-	91,140	247,017	516,458
50	CC Camera- Kallayanpur Bus Depot		60,600	-	-	60,600	15%	37,744	-	3,428	41,172	19,428
51	CC Camera- Kamalapur Bus Depot		27,150	206,250	-	233,400	15%	16,911	-	32,473	49,384	184,016
52	Wifi Equipments- Kamalapur Bus Depot		-	303,750	-	303,750	15%	-	-	45,563	45,563	258,188
53	Computer & Printer- Unit (Kallayanpur Bus Depot)		63,000	-	-	63,000	15%	46,348	-	2,498	48,846	14,154
	Sub- Total (C)		570,241	1,084,360	-	1,654,601		312,675	-	185,577	498,252	1,156,349
Grand Total (A+B+C) 2021-2022			16,145,376,194	14,410,285	-	16,159,786,479		11,024,734,259	-	607,766,538	11,632,500,797	4,527,285,681
Grand Total (A+B+C) 2020- 2021			16,138,087,742	7,288,452	-	16,145,376,194		10,278,307,917	-	746,426,342	11,024,734,259	5,120,641,934





Bangladesh Road Transport Corporation (BRTC)
Schedule of Interest payable to Govt. (ADP) (Bus Division)
For the year ended June 30, 2022

Annexure- B

SL. No.	Particulars	Received Data	Principal Amount	Addition	Payment during the year	Total Principal Amount (Taka)	Interest payable as on 01.07.2021	Rate	Interest payable for the year	Total Interest as on 30.06.2022
1	2	3	4		5	6= 4-5	7	8	9=6*8	10=7+9
	Opening Balance						865,541,780		-	865,541,780
1	ADP Loan	1999-00	2,538,192,433	-	12,000,000	2,526,192,433	1,156,341,596	5%	126,309,622	1,282,651,218
2	EDCF Loan		2,095,222,298	-	-	2,095,222,298	942,917,326	5%	104,761,115	1,047,678,441
3	IDCL Loan		2,961,241,599	-	-	2,961,241,599	1,332,392,937	5%	148,062,080	1,480,455,017
4	BRTC Tongi Training Institute		94,262,469	-	-	94,262,469	19,920,521	5%	4,713,123	24,633,644
5	Govt Loan		180,000,000	-	-	180,000,000	12,000,000	5%	9,000,000	21,000,000
6	EDCF Loan Grant-AA		1,170,271	-	-	1,170,271	192,324	5%	58,514	250,838
7	Updating Training Institute		235,878,657	-	-	235,878,657	26,023,227	5%	11,793,933	37,817,160
8	Gratuity, Govt Loan		100,000,000	-	-	100,000,000	15,000,000	5%	5,000,000	20,000,000
Sub Total			8,205,967,727	-	12,000,000	8,193,967,727	4,370,329,710		409,698,386	4,780,028,097
9	Interest free loan	1-Jul-77	20,763,000	-	-	20,763,000	-	0%	-	-
10	Interest free loan	1999-94	33,900,000	-	-	33,900,000	-	0%	-	-
11	Salary & Gratuity	2016-17	210,000,000	-	-	210,000,000	-	0%	-	-
Sub Total			264,663,000	-	-	264,663,000	-	-	-	-
Grand Total 2021- 2022			8,470,630,727	-	12,000,000	8,458,630,727	4,370,329,710		409,698,386	4,780,028,097



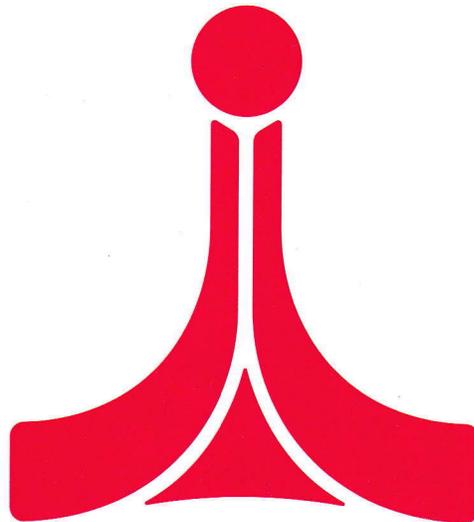


Bangladesh Road Transport Corporation (BRTC)
Schedule of Interest payable to Foreign Loan (Bus Division)
For the year ended June 30, 2022

Annexure- C

SL. No.	Particulars	Received Date	Principal Amount	Addition during the year	Payment during the year	Total Principal Amount (Taka)	Interest payable as on 01.07.2021	Rate	Interest payable for the year	Total Interest as on 30.06.2022
1	2	3	4		5	6= 4-5	7	8	9=6*8	10=7+9
	Opening Balance						1,038,650,136			1,038,650,136
1	NDF loan	39919	955,556,953	-	-	955,556,953	-	0%	-	-
2	UK Credit	26299	1,900,000	-	-	1,900,000	1,026,000	6%	114,000	1,140,000
3	Italian Credit	26299	7,059,568	-	-	7,059,568	3,812,167	6%	423,574	4,235,741
4	IDA Credit	26299	3,659,626	-	-	3,659,626	1,976,198	6%	219,578	2,195,776
4	INDIAN Credit	29402	11,825,816	-	-	11,825,816	6,385,941	6%	709,549	7,095,490
5.2	INDIAN Credit	31929	72,362,849	-	-	72,362,849	39,075,939	6%	4,341,771	43,417,710
6	INDIAN Credit	34247	48,939,016	-	-	48,939,016	26,427,069	6%	2,936,341	29,363,410
6.8	INDIAN Credit	36060	116,705,400	-	-	116,705,400	63,020,916	6%	7,002,324	70,023,240
7.6	INDIAN Credit	36617	202,280,222	-	-	202,280,222	109,231,320	6%	12,136,813	121,368,133
8.4	INDIAN Credit	36755	24,433,911	-	-	24,433,911	13,194,312	6%	1,466,035	14,660,347
9.2	INDIAN Credit	36857	65,376,697	-	-	65,376,697	35,303,417	6%	3,922,602	39,226,019
10	INDIAN Credit	37143	113,679,401	-	-	113,679,401	61,386,876	6%	6,820,764	68,207,640
10.8	INDIAN Credit	37172	16,530,208	-	-	16,530,208	8,926,312	6%	991,812	9,918,124
11.6	INDIAN Credit	37174	39,672,499	-	-	39,672,499	21,423,150	6%	2,380,350	23,803,500
12.4	INDIAN Credit	37206	3,226,238	-	-	3,226,238	1,742,168	6%	193,574	1,935,742
13.2	INDIAN Credit	37233	59,844,194	-	-	59,844,194	32,315,865	6%	3,590,652	35,906,517
14	INDIAN Credit	37252	49,870,161	-	-	49,870,161	26,929,887	6%	2,992,210	29,922,096
14.8	INDIAN Credit	37247	3,920,816	-	-	3,920,816	2,117,241	6%	235,249	2,352,490
15.6	INDIAN Credit	37327	4,232,900	-	-	4,232,900	2,285,766	6%	253,974	2,539,740
16.4	INDIAN Credit	37327	861,926	-	-	861,926	465,440	6%	51,716	517,156
17.2	Swedish Credit	2001-2006	590,950,460	-	-	590,950,460	319,113,249	6%	35,457,028	354,570,277
18	LOC-2 Loan (Bus	2016-2017	3,997,780,628	-	-	3,997,780,628	719,627,678	6%	239,866,838	959,494,516
Grand Total 2021- 2022			6,390,669,489	-	-	6,390,669,489	2,534,437,045		326,106,752	2,860,543,798





Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

Corporate office:
House 6/B, Road 32, Level 7 & 8,
Gulshan 1, Dhaka 1212, Bangladesh.

Tax office:

 +8809609-006260

 info@zzkrca.com

 www.zzkrca.com

 facebook.com/zzkrglobal

 linkedin.com/company/zzkrca

 twitter.com/zzkrca