

Government of the Peoples Republic of Bangladesh
Ministry of Communications
Bridges Division

Bangladesh Bridge Authority (BBA)
Setu Bhaban, New Airport Road
Banani, Dhaka-1212.

**Auditors' Report on Financial Statements
For
The Financial Year 2018-2019**



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Independent Auditors' Report

To the Executive Director of
The Bangladesh Bridge Authority (BBA)

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **The Bangladesh Bridge Authority (BBA)** (the Entity), which comprise the Statement of Financial Position as at June 30, 2019, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information disclosed in notes 1 to 36 & Annexure-A to D.

In our opinion, except for the effect of the matter described in the basis for Qualified opinion section of our report the accompanying financial statements present fairly, in all material respects, the financial position of the company as at June 30, 2019, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations.

Basis for Qualified Opinion

- I. Accounts Receivable of Tk. 49,917,000 of JOMAC (Note no. 6) is under suit filed of high court. Provision against this amount have not made as per IAS 37 Para 16.
- II. The entity recognized biological assets of Tk. 15,187,000 (Note no 4) at cost price but as per IAS 41 Para 40 these biological assets should be shown in fair value.
- III. Bangladesh Bank DOSA account balance of Tk. 7,867,540 (Note no. 8.2.2) is remaining unadjusted for the long period of time which we are unable to verify the same.

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



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 directors are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information 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.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

Report on other Legal and Regulatory Requirements

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

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

M A Fazal & Co.

M A Fazal & Co.
Chartered Accountants

Dated: Dhaka
December 31, 2019



Rahman Mostafa Alam

Rahman Mostafa Alam & Co.
Chartered Accountants



Bangladesh Bridge Authority (BBA)

Statement of Financial Position

As at June 30, 2019

Particulars	Notes	<i>Figures in '000 BDT</i>	
		June 30, 2019	June 30, 2018
Assets:			
Non Current Assets		23,483,364	24,114,076
Property, Plant & Equipment	3	23,468,177	24,098,889
Biological Assets	4	15,187	15,187
Investment :	5	17,467,048	15,753,788
Current Assets		3,221,217	2,552,277
Accounts & Other Receivable	6	521,901	561,571
Advances, Deposits & Prepayments	7	1,534,698	1,378,261
Cash & cash Equivalents	8	1,164,618	612,445
Total Assets		44,171,629	42,420,141
Equity and Liabilities			
Equity		32,258,630	29,271,076
Authority's Fund	9	15,629,469	15,629,469
Bridge Repair & Maintenance Reserve	10	2,355,408	2,055,437
Approach Roads Reserve	11	1,073,940	923,955
Guide Bond /Flood Embankment Reserve	12	2,684,849	2,309,886
Retained Earnings	13	10,514,964	8,352,329
Non Current Liabilities		10,530,492	11,807,715
Borrowings (Bangabandhu Bridge)	14	10,530,492	11,807,715
Current Liabilities & Provisions		1,382,507	1,341,350
Deposits	15	88,177	91,258
Withheld VAT & Tax Payable	16	7,390	9,976
Liabilities for Expenses	17	238,105	285,207
Provision for Income Tax	18	1,048,835	954,909
Total Equity & Liabilities		44,171,629	42,420,141

The accompanying notes 1 to 36 and Annexure A to D form an integral part of these Financial Statements.


Director (Finance & Accounts)


Executive Director

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


M A Fazal & Co.

Chartered Accountants

Dated, Dhaka
December 31, 2019




Rahman Mostafa Alam & Co.
Chartered Accountants

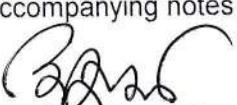


Bangladesh Bridge Authority (BBA)

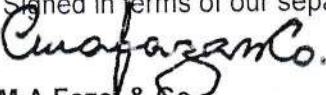
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2019

Particulars	Notes	Figures in '000 BDT	
		2018-2019	2017-2018
Revenue		7,499,255	7,077,559
Operating Revenue		5,968,679	5,632,410
Bangabandhu Bridge Toll	19	5,754,121	5,438,413
Mukterpur Bridge Toll & Lease	20	179,606	168,482
Rail Tariff	21	10,000	-
Electricity Tariff		1,150	1,725
Gas Tariff		7,424	6,227
Others Operating Income		16,378	17,563
		1,530,576	1,445,149
Other Revenue			
Bank Interest :			
a) BBA Fund FDR		311,049	270,268
b) STD A/C		58,332	25,791
c) Depreciation Fund FDR		593,357	558,450
d) Project Bank A/c		388,948	341,896
Income From BBA Area	22	102,120	82,832
Income From Mukterpur Area	23	3,297	58
Income From Padma Bridge Area	24	10,800	49
Interest Received on Personal Loan	25	432	151
Other Income	26	62,241	165,654
		3,412,867	3,318,464
Expenses		538,103	403,844
Operating Expenses			
Bridge Operating Cost	27	307,384	301,346
Repair & Maintenance-Bridge & Associates	28	230,719	102,498
		2,874,764	2,914,620
Other Expenses			
VAT on Toll		768,385	723,758
Salary and Allowances	29	107,526	97,575
Interest on Borrowing	30	209,121	230,572
Difference in Exchange Rate for Borrowing	31	836,359	845,854
Repair & Maintenance-General	32	48,100	50,497
Grants in aids	33	875	905
Supply & Services	34	234,025	323,567
Depreciation of Property, Plant & Equipment		670,373	641,892
		4,086,388	3,759,095
Net Surplus/ (Deficit) during the Year before Tax			
Provision			
Less: Income Tax expense	35	1,048,835	954,909
		3,037,553	2,804,187
Net Surplus/ (Deficit) during the Year after Tax			
Provision			

The accompanying notes 1 to 36 and Annexure A to D form an integral part of these Financial Statements.


Director (Finance & Accounts)

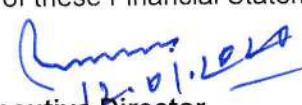
Signed in terms of our separate report of even date annexed.


M A Fazal & Co.

Chartered Accountants

Dated, Dhaka




Executive Director


Rahman Mostafa Alam & Co.

Chartered Accountants



Bangladesh Bridges Authority (BBA)

Statement of Changes in Authority's Equity
For the year ended June 30, 2019

Particulars	Figures in '000 BDT				
	Authority's Fund	Bridge Repair & Maintenance Reserve	Approach Roads Reserve	Guide Bund / Flood Embankment Reserve	Total
Authority's Equity as at July 1, 2017					
or Year Adjustment:					
Dividend Paid to Government	-	-	-	-	(50,000)
Adjustment for previous years tax expenses	-	-	-	-	(2,221,699)
Changes during the year:					
Surplus/(Deficit) before Provision/Reserve	-	-	-	-	-
Provision/Reserve	283,102	141,551	353,878	2,804,187	2,804,187
Authority's Equity as at June 30, 2018	15,629,469	2,055,437	923,955	2,309,886	8,352,329
Authority's Equity as at July 1, 2018					
or Year Adjustment:					
Dividend Paid to Government	-	-	-	-	(50,000)
Adjustment for previous years tax expenses	-	-	-	-	-
Changes during the year:					
Surplus/(Deficit) before Reserve	-	-	-	-	3,037,553
Reserve	299,970	149,985	374,963	(824,918)	3,037,553
Authority's Equity as at June 30, 2019	15,629,469	2,355,408	1,073,940	2,684,849	10,514,964
					<i>20/01/2020</i>

Director (Finance & Accounts)

Executive Director



Bangladesh Bridge Authority (BBA)

Statement of Cash Flows

For the year ended June 30, 2019

Particulars	Figures in '000 BDT	
	2018-2019	2017-2018
A) Cash Flow From Operating Activities :		
Net Income	3,037,553	2,804,187
Adjustment to reconcile:		
Depreciation Expense	670,373	641,892
Current Assets:		
Account Receivable	39,670	(1,283)
Advance, Deposit and Prepayments	(156,437)	4,146,274
Current Liabilities:		
Deposits	(3,081)	37,045
Withheld VAT & Tax Payable	(2,586)	(6,807)
Liabilities for Expenses	(47,102)	11,646
Provision for Income Tax	93,926	(1,878,754)
Net Cash Provided By Operating Activities	3,632,317	5,754,200
B) Cash Flow From Investing Activities:		
Acquisition of Fixed Assets	(39,659)	(234,345)
Investment in FDR		
i) Against BBA Fund FDR	(500,000)	(560,008)
ii) Against Depreciation Fund FDR	(1,213,260)	(1,189,090)
Net Cash (Used)/Provided By Investing Activities	(1,752,919)	(1,983,443)
C) Cash Flows From Financing Activities :		
Borrowings (Bangabandhu Bridge)	(1,277,223)	(1,273,344)
Adjustment for previous years tax expenses	-	
HRD & Capacity Building Project Cost	-	(2,221,699)
Dividend Paid	(50,000)	(50,000)
Net Cash (Used)/Provided By Financing Activities	(1,327,223)	(3,545,043)
D) Net Increase In Cash and cash Equivalents (A+B+C)	552,175	225,714
E) Cash and cash Equivalents at the Beginning of the Year	612,445	386,731
F) Cash and cash Equivalents at the End of the Year (D+E)	1,164,618	612,445



Director (Finance & Accounts)



Executive Director



Notes to the Financial Statements

For the year ended June 30, 2019

1.00 Legal Status and Overview of Its Operational Activities:

1.01 Legal Status

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

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

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

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

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

1.02 Address of BBA

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

1.03 Summary of the Operational Activities of BBA

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

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



1.04 BBA Projects

A) Bangabandhu Bridge:

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

Bridge and Approach Viaducts

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

River Training Works (RTW)

The river training works consists of:

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

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

Approach Roads

Two approach roads are:

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

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

Flood Embankments

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

Environment Management Action Plan (EMAP)

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

Resettlement Action Plan (RAP)

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

Sources of Finance of the BBA and the Principal Terms

The project costs were financed by:

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

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

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

Operation and Maintenance Contract of the Bangabandhu Bridge

i. JOMAC

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

In Foreign Currency (Taka Equivalent at current rate) 78.37 Crore.
In local currency (Taka) 31.42 Crore.

ii. Marga Net One Ltd.

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



iii. **BBSO**

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

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

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

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

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

v. **S.S. Construction**

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

Actual payment made Tk. 58,144,370.

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

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

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

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

Actual payment made Tk. 14.83 Crore.

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

Due to unavoidable situation no contract has not been signed with any operator during 1st May 2016 to14th January 2017. During that period Bangladesh Bridge Authority collected toll from Bangabandhu Bridge.

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

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





x. Computer Network System Ltd.(CNS)

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

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

In order to establish direct transportation link between Dhaka and Munshiganj, construction of 1521m long Mukterpur Bridge over the river Dhalaswari 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 Muktepur Bridge

i) MSA-RE JV

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

Actual payment was Tk. 2,285,596.00.





ii) M/S Dhaka Services Company

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

BBA paid TK.670,254.00 for this contract.

iii) Computer Network Systems (CNS) Limited

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

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

C) Other ongoing projects:

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

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

2.00 Summary of Significant Accounting Policies:

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

2.01 Basis of Preparation and Presentation of Financial Statements

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

2.02 Statement of Compliance

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



2.03 Rearrange/Restate

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

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

2.04 Comparative Information

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

2.05 Functional and Presentational Currency

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

2.06 Use of Estimates and Judgment

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

2.07 Revenue Recognition

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

i) Rail Tariff

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

ii) Electric Tariff

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

iii) Gas Tariff

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

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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>
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Land

Bridge Site Administrative
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 Bangabandhu Bridge.

2.18 Bridge Repair & Maintenance Reserve

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

2.19 Approach Roads Reserve

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

2.20 Guide bund/Flood Embankment Reserve

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

2.21 Retained Earnings

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

2.22 Borrowings (Bangabandhu Bridge)

i) ADB Loan

ADB loan Tk. 4750.835 million represents a long-term loan received from Asian Development Bank



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. 4915.155million represents a long-term loan received from International Development Agency (IDA) after payment made during the year Tk. 392.531million as principal. The gross loan was Tk. 8544.543 million (143.60 million SDR/US\$ 200 million). The loan was repayable within 30 years in 120 installments including grace period of ten years with effect from June 15, 2004. The interest rate is 0.75% per annum.

OECF Loan

OECF loan Tk. 2141.725million represents a long-term loan received from Overseas Economic Cooperation Fund (OECF) after payment made during the year Tk. 494.365 million as principal. The gross loan was Tk. 8255.100 million (21562 million Yen/US\$ 200 million). The loan was repayable within 20 years in 40 installments including grace period of ten years with effect from June 20, 2004. The interest rate is 1% per annum.

2.23 Accounting for Borrowing Costs

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

2.24 Contingent Liability and Contingent Assets

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

2.25 Cash Flow Statement

IAS-1Para 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



Bangladesh Bridge Authority (BBA)
 Notes to the Financial Statements
 For the year ended on June 30, 2019

Figures in '000 BDT

Particulars	Notes	June 30, 2019			June 30, 2018
		HQ	HRDP	Total	

3 Property ,Plant and Equipment

3.1 Cost

Opening Balance at cost
 Add: Addition during the year

39,955,961	-	39,955,961	39,721,614
37,918	1,743	39,661	234,347
39,993,879	1,743	39,995,622	39,955,961
39,993,879	1,743	39,995,622	39,955,961

Less: Disposal during the year
 Closing Balance at Cost

3.2 Depreciation

Opening Balance
 Charge to Income statement

15,857,072	-	15,857,072	15,215,180
670,223	150	670,373	641,892
16,527,295	150	16,527,445	15,857,072
16,527,295	150	16,527,445	15,857,072
23,466,584	1,593	23,468,177	24,098,889

For details please refer to Annexure-A Fixed Assets Accounting Base (HQ)
 Annexure-B Fixed Assets Accounting Base (HRDP)
 Annexure-C Fixed Assets Tax Base (HQ)
 Annexure-D Fixed Assets Tax Base (HRDP)

4 Biological Assets (Plantation & Social Afforestation):

Opening Balance
 Add: Addition during the year

15,187	-	15,187	15,187
-	-	-	-
15,187	-	15,187	15,187

Less: Adjustment made during the year
 Closing Balance

15,187	-	15,187	15,187
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5 Investment - FDR

Against BBA Fund (FDR)
 Against Depreciation Fund (FDR)

5.1	5,600,008	-	5,600,008	5,100,008
5.2	11,867,040	-	11,867,040	10,653,780
	17,467,048	-	17,467,048	15,753,788

5.1 Against BBA Fund (FDR)

Opening Balance
 Add: Addition during the year
 Less: Encashment made during the year
 Closing Balance

5,100,008	-	5,100,008	4,540,000
1,050,000	-	1,050,000	960,008
6,150,008	-	6,150,008	5,500,008
550,000	-	550,000	400,000
5,600,008	-	5,600,008	5,100,008



Particulars	Notes	June 30, 2019			June 30, 2018
		HQ	HRDP	Total	

5.2 Against Depreciation Fund FDR

Opening Balance		10,653,780	-	10,653,780	9,464,690
Add: Addition during the year		2,606,650	-	2,606,650	2,405,102
Less: Encashment made during the year		13,260,430	-	13,260,430	11,869,792
Closing Balance		1,393,390	-	1,393,390	1,216,012
		11,867,040	-	11,867,040	10,653,780

6 Accounts & Other Receivable

Toll Receivables:

JOMAC (BB) (Since 2015-16)		49,917	-	49,917	49,917
BB(Self)		17,917	-	17,917	-
CNS Ltd. (Mukterpur Bridge)		588	-	588	1,399
CNS Ltd. (BB)		2	-	2	56,778
		68,424	-	68,424	108,094

Other Receivable

ICB Islami Bank Ltd.(Since 2017-18)		453,477	-	453,477	453,477
		521,901	-	521,901	561,571

The break-up of the figure is given below:

Opening Balance		561,571	-	561,571	560,288
Add: Addition during the year		6,463,517	-	6,463,517	6,073,742
Less: Adjustment during the year		7,025,088	-	7,025,088	6,634,030
Closing Balance		6,503,188	-	6,503,188	6,072,459
		521,900	-	521,900	561,571

7 Advances, Deposits & Prepayments

Advances	7.1	1,528,203	5,721	1,533,924	1,377,487
Deposits	7.2	774	-	774	774
		1,528,977	5,721	1,534,698	1,378,261

7.1 Advances

Advances Against:

Expenses	7.1.1	259,241	5,721	264,962	264,033
Payment of Advance Income Tax (NBR-DCT)	7.1.2	768,627	-	768,627	698,627
Advance Income Tax (Deducted at source)	7.1.3	249,441	-	249,441	235,009
House Building Advance		1,068	-	1,068	812
TA/DA		2,636	-	2,636	2,780
Computer Purchase		236	-	236	101
Fuel		1,122	-	1,122	1,766
Motor Cycle Purchase		455	-	455	506
Mobilization Advances		121,194	-	121,194	160,895
Dhaka Subway Project		575	-	575	-
Support to Dhaka Elevated Expressway PPP Project (Since 2017-18)		2,400	-	2,400	2,400
Karanphuly Multilane Tunnel Project		121,208	-	121,208	10,558
		1,528,203	5,721	1,533,924	1,377,487

Particulars	Notes	June 30, 2019			June 30, 2018
		HQ	HRDP	Total	

7.1.1 Expenses

Opening Balance	261,473	2,560	264,033	249,016
Add: Addition during the year	15,969	20,029	35,998	41,195
	277,442	22,589	300,031	290,211
Less: Adjustment made during the year	18,201	16,868	35,069	26,178
Closing Balance	259,241	5,721	264,962	264,033

7.1.2 Advance Income Tax (NBR-DCT)

Opening Balance	698,627	-	698,627	4,155,979
Add: Addition during the year	670,000	-	670,000	600,000
	1,368,627	-	1,368,627	4,755,979
Less: Adjustment made during the year	600,000	-	600,000	4,057,332
Closing Balance	768,627	-	768,627	698,647

7.1.3 Advance Income Tax (Deducted at source)

- i) AIT on BBA FDR A/C
 - ii) AIT on Depreciation Fund FDR
 - iii) AIT on STD A/C
 - iv) AIT on Project Bank Interest
 - v) AIT on Other Income
- Total**

103,429	-	103,429	99,786
98,272	-	98,272	95,477
4,743	-	4,743	4,529
41,060	-	41,060	34,334
1,937	-	1,937	883
249,441	-	249,441	235,009

The break-up of the figure is given below:

Opening Balance	235,009	-	235,009	956,895
Add: Addition during the year	138,518	-	138,518	124,041
	373,527	-	373,527	1,080,936
Less: Adjustment made during the year	124,086	-	124,086	845,927
Closing Balance	249,441	-	249,441	235,009

7.2 Deposits

- Security Deposits (Since 2015-16)
- Dhaka Electric Supply Authority (Since 2007-08)
- Earnest Money (Since 2007-08)

375	-	375	375
384	-	384	384
15	-	15	15
774	-	774	774

8 Cash & Cash Equivalents

- Cash in Hand
- Cash at Bank

8.1	47	-	47	6
8.2	1,164,571	-	1,164,571	612,439
	1,164,618	-	1,164,618	612,445

8.1 Cash In Hand

- Main Cash
- Petty Cash, Dhaka

7	-	7	6
40	-	40	-
47	-	47	6

8.2 Cash at Bank

- Short-Term Deposit Accounts
- Current Accounts

8.2.1	1,138,253	-	1,138,253	591,567
8.2.2	26,318	-	26,318	20,872
	1,164,571	-	1,164,571	612,439



Particulars	Notes	June 30, 2019			June 30, 2018
		HQ	HRDP	Total	
8.2.1 Short-Term Deposit Accounts					
Agrani Bank Limited		32,991	-	32,991	8,631
Mercantile Bank Limited		7,689	-	7,689	6,327
Bank Asia		81,131	-	81,131	8,633
Trust Bank Limited		8,966	-	8,966	11,765
Sonali Bank Limited		2,764	-	2,764	566
Basic Bank Limited		21,438	-	21,438	7,597
United Commercial Bank Limited		30,249	-	30,249	17,768
One Bank Limited		953,025	-	953,025	530,280
		1,138,253	-	1,138,253	591,567

8.2.2 Current Account

BRAC Bank Limited		18,451	-	18,451	13,005
DOSA Account Balance (Since 2015-16)		7,867	-	7,867	7,867
		26,318	-	26,318	20,872

9 Authority's Fund

Annual Development Program (ADP):

- a) Bangabandhu Bridge
- b) Mukterpur project
- c) Morphology Survey-BB
- d) Padma Bridge -Feasibility Study 1
- e) Padma Bridge -Feasibility Study 2
- f) UNDP Grant-BB Feasibility Study
- g) IDA Grant
- h) Unspent Authority's Fund Refunded
(Since 2015-16)

14,815,024	-	14,815,024	14,815,024
675,444	-	675,444	675,444
13,147	-	13,147	13,147
44,400	-	44,400	44,400
12,728	-	12,728	12,728
285,139	-	285,139	285,139
247,666	-	247,666	247,666
(464,079)	-	(464,079)	(464,079)
15,629,469	-	15,629,469	15,629,469

The break-up of the figure is given below:

Opening Balance
Add: Addition during the year

15,629,469	-	15,629,469	15,629,469
-	-	-	-
15,629,469	-	15,629,469	15,629,469

Less: Adjustment made during the year
Closing Balance

15,629,469	-	15,629,469	15,629,469
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10 Bridge Repair & Maintenance Reserve

Opening Balance
Add: Addition during the year (4% on Total Revenue)

2,055,437	-	2,055,437	1,772,335
299,970	-	299,970	283,102
2,355,408	-	2,355,408	2,055,437
-	-	-	-
2,355,408	-	2,355,408	2,055,437

Less: Adjustment made during the year
Closing Balance

923,955		923,955	782,404
149,985	-	149,985	141,551
1,073,940	-	1,073,940	923,955
-	-	-	-
1,073,940	-	1,073,940	923,955

11 Approach Roads Reserve

Opening Balance
Add: Addition during the year (2% on Total Revenue)

Less: Adjustment made during the year
Closing Balance



	Particulars	Notes	June 30, 2019			June 30, 2018
			HQ	HRDP	Total	
12	Guide Bund /Flood Embankment Reserve					
	Opening Balance		2,309,886		2,309,886	1,956,008
	Add: Addition during the year (5% on Total Revenue)		374,963	-	374,963	353,878
	Less: Adjustment during the year		2,684,849	-	2,684,849	2,309,886
	Closing Balance		-	-	-	-
	Total Revenue		2,684,849	-	2,684,849	2,309,886
	Addition for Bridge Repair & Maintenance Reserve 4%		7,499,255	-	7,499,255	7,077,559
	Addition for Approach Roads Reserve 2%		299,970	-	299,970	283,102
	Addition for Guide Bund /Flood Embankment Reserve 5%		149,985	-	149,985	141,551
	Total Reserve for Bridge Maintenance		374,963	-	374,963	353,878
			824,918	-	824,918	778,531
13	Retained Earnings					
	Accumulated Surplus/(deficit) brought forward		8,352,329	-	8,352,329	8,598,372
	Add: Net Surplus/(Deficit) after Tax Provision/Reserve		3,037,553	-	3,037,553	2,804,187
	Less: Reserve for Bridge Maintenance		11,389,882	-	11,389,882	11,402,559
	Add/(Less): Prior Year's Adjustments		824,918	-	824,918	778,531
	i) Dividend paid to government		10,564,964	-	10,564,964	10,624,028
	ii)HRD Project cost					
	iii) Adjustment for previous years tax expenses		(50,000)	-	(50,000)	(50,000)
	Total		-	-	-	(2,221,699)
			(50,000)	-	(50,000)	(2,271,699)
			10,514,964	-	10,514,964	8,352,329
14	Borrowings (Bangabandhu Bridge) :					
	ADB Loan		4,360,508	-	4,360,508	4,750,835
	IDA Loan		4,522,624	-	4,522,624	4,915,155
	OECF Loan		1,647,360	-	1,647,360	2,141,725
			10,530,492	-	10,530,492	11,807,715
	The break-up of the figure is given below:					
	Opening Balance		11,807,715		11,807,715	13,081,058
	Add: Addition during the year		-	-	-	-
	Less: Payment made during the year		11,807,715	-	11,807,715	13,081,058
	Closing Balance		1,277,222	-	1,277,222	1,273,343
			10,530,493	-	10,530,493	11,807,715
15	Deposits					
	Retention Money		39,959	-	39,959	35,382
	Cash Security		47,947	-	47,947	55,605
	Earnest Money (Since 2014-15)		271	-	271	271
			88,177	-	88,177	91,258



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Particulars	Notes	June 30, 2019			June 30, 2018
		HQ	HRDP	Total	

The break-up of the figure is given below:

Opening Balance	91,258	-	91,258	54,213
Add: Addition during the year	35,896	-	35,896	46,376
	127,154	-	127,154	100,589
Less: Adjustment made during the year	38,977	-	38,977	9,331
Closing Balance	88,177	-	88,177	91,258

16 Withheld VAT & Tax Payable

City Corporation Tax Deduction (Since 2016-17)	4	-	4	4
VAT Deduction at Source	5,712	16	5,728	7,713
Salary Income Tax Deduction	5	-	5	28
Income Tax Deduction at Source	1,646	7	1,653	2,231
	7,367	23	7,390	9,976

The break-up of the figure is given below:

Opening Balance	9,764	212	9,976	16,783
Add: Addition during the year	127,568	305	127,873	163,081
	137,332	517	137,849	179,864
Less: Adjustment during the year	129,965	494	130,459	169,888
Closing Balance	7,367	23	7,390	9,976

17 Liabilities For Expenses

Other Liabilities Expenses	17.1	238,105	-	238,105	285,207
		238,105	-	238,105	285,207

17.1 Other Liabilities Expenses

Salary Clearances	9,050	-	9,050	9,070
CPF Deduction (Employees)	735	-	735	1,195
CPF Contribution Payable (BBA)	693	-	693	1,145
GPF Deduction (Deputation Officers) (Since 2013-14)	1,094	-	1,094	1,094
	-	-	-	569
CPF Advance Deduction (BBA)	18	-	18	469
Interest on CPF Loan Deduction	36,766	-	36,766	32,906
Earn Leave Encashment	147,063	-	147,063	131,622
Pension/Gratuity Contribution	110	-	110	116
Welfare Fund	-	-	-	4
Welfare Fund Advance	997	-	997	997
House Rent Deduction (Since 2016-17)	30	-	30	59
House Building Advance Deduction	106	-	106	106
WASA Charges (Since 2012-13)	41,114	-	41,114	105,648
Miscellaneous Liabilities	170	-	170	170
Gas Bill Deduction (Since 2017-18)	-	-	-	3
Revenue Stamp	159	-	159	34
Others Deduction(Salary)	238,105	-	238,105	285,207



Particulars	Notes	June 30, 2019			June 30, 2018
		HQ	HRDP	Total	
The break-up of the figure is given below:					
Opening Balance		285,207	-	285,207	273,561
Add: Addition during the year		103,757	-	103,757	151,501
		388,964	-	388,964	425,062
Less: Adjustment made during the year		150,859	-	150,859	139,855
Closing Balance		238,105	-	238,105	285,207
18 Tax Payable of Authority					
Opening Balance		954,909	-	954,909	2,833,663
Add: Provision made during the year		1,048,835	-	1,048,835	954,909
		2,003,744	-	2,003,744	3,788,572
Less: Adjustment		954,909	-	954,909	2,833,663
Closing Balance		1,048,835	-	1,048,835	954,909
19 Bangabandhu Bridge Toll					
Car & Light Vehicles		449,169	-	449,169	403,953
Small Buses		4,740	-	4,740	8,542
Large Buses		1,220,254	-	1,220,254	1,141,533
Small Trucks		627,604	-	627,604	610,055
Medium Trucks		966,019	-	966,019	1,005,985
Large Trucks		2,476,034	-	2,476,034	2,260,342
Motor Cycles		10,211	-	10,211	7,854
Excess Toll Received		90	-	90	149
		5,754,121	-	5,754,121	5,438,413
20 Mukterpur Bridge Toll & Lease					
Motor Cycles and Vans		2,552	-	2,552	2,242
Other Vehicle (Auto Rickshaw/CNG)		55,318	-	55,318	54,252
Car/Jeep/Micro Bus		27,977	-	27,977	25,469
Small Buses		18	-	18	1,580
Large Buses & Medium Track		19,676	-	19,676	11,687
Small Trucks		8,790	-	8,790	13,268
Large Trucks		65,135	-	65,135	56,360
Excess Toll Received		140	-	140	3,624
		179,606	-	179,606	168,482
21 Rail Tariff					
Bangladesh Railway		10,000	-	10,000	-
		10,000	-	10,000	-
22 Income From BB Area					
Office & Rest House Rent BB Area		703	-	703	1,071
Resettlement Plot Handover fee		-	-	-	156
Bangabandhu Resort Ltd.		37,112	-	37,112	36,977
Grameen Phone		10,450	-	10,450	11,000
SebaTelecom		24,200	-	24,200	-
(Banglalink- Orascom Telecom)		154	-	154	1,473
Advertisement		22,692	-	22,692	22,167
Contract-7, Road lease		6,805	-	6,805	9,743
Pond & Land lease		4	-	4	245
Other Income (BB Area)		102,120	-	102,120	82,832

Particulars	Notes	June 30, 2019			June 30, 2018
		HQ	HRDP	Total	
23 Income From Mukterpur Area					
Summit Communications Ltd.		-	-	-	58
Rent & Lease		3,297	-	3,297	-
		3,297	-	3,297	58
24 Income From Padma Bridge Area					
Rent & Lease		-	-	-	49
Office & Rest House Rent Area		10,800	-	10,800	-
		10,800	-	10,800	49
25 Interest Received on Personal Loan					
Interest on House Building Loan		210	-	210	98
Interest on Computer Loan		180	-	180	3
Interest on Motorcycle Loan		42	-	42	50
		432	-	432	151
26 Other Income :					
Forfeiture of Earnest Money		250	-	250	-
Sale of Tender forms		422	-	422	407
Transport Rent fee		148	-	148	166
Compensation recovery		41	-	41	4,809
House Rent recovery		-	-	-	34
Telephone Charge recovery		2	-	2	-
Sale of Scrap		21,354	-	21,354	2,494
Resettlement plot handover fee (PMBP)		28,889	-	28,889	64,746
Miscellaneous Receipts		11,135	-	11,135	92,998
		62,241	-	62,241	165,654
27 Bridge Operating Cost :					
Bangabandhu Bridge	27.1	268,502	-	268,502	266,859
Mukterpur Bridge	27.2	38,882	-	38,882	34,487
		307,384	-	307,384	301,346
27.1 Bangabandhu Bridge					
O & M fee		140,368	-	140,368	192,853
Toll Operation fee		116,270	-	116,270	60,944
Toll exemption		11,797	-	11,797	12,097
Toll Consultancy		67	-	67	965
		268,502	-	268,502	266,859
27.2 Mukterpur Bridge					
O & M fee		-	-	-	846
Other Operation		-	-	-	-
Toll Operation Fee		38,882	-	38,882	33,641
		38,882	-	38,882	34,487
28 Repair & Maintenance-Bridge & Associates:					
Bangabandhu Bridge	28.1	217,883	-	217,883	101,195
Mukterpur Bridge	28.2	12,836	-	12,836	1,303
		230,719	-	230,719	102,498



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Particulars	Notes	June 30, 2019			June 30, 2018
		HQ	HRDP	Total	
28.1 Bangabandhu Bridge					
Roads		31,518	-	31,518	70,488
River Training works		180,375	-	180,375	28,681
Toll Plaza & Toll Equipments		5,990	-	5,990	235
Others		-	-	-	1,791
		217,883	-	217,883	101,195
28.2 Mukterpur Bridge					
Main Bridge		1,219		1,219	-
Roads		11,279	-	11,279	586
Others		338	-	338	717
		12,836	-	12,836	1,303
29 Salary and Allowance					
Basic Pay		40,767	-	40,767	40,093
Allowance		40,383	-	40,383	38,821
CPF & Gratuity		26,376	-	26,376	18,661
		107,526	-	107,526	97,575
30 Interest on Borrowings :					
IDA loan		71,962	-	71,962	77,957
ADB loan		97,971	-	97,971	105,910
OECF loan		39,188	-	39,188	46,705
		209,121	-	209,121	230,572
31 Difference in Exchange Rate for Borrowing					
Difference in Exchange - IDA		276,273	-	276,273	284,779
Difference in Exchange - ADB		274,722	-	274,722	280,365
Difference in Exchange - OECF		285,364	-	285,364	280,710
		836,359	-	836,359	845,854
32 Repair & Maintenance -General :					
Motor Vehicle		2,954	-	2,954	2,545
Machineries & Equipment		108	-	108	296
Electrical Infrastructure		-	-	-	-
Computer & Accessories		416	-	416	114
Furniture and Fixture repair		2	-	2	7
Office Equipment		26	-	26	20
Other Repairs and Maintenances		-	-	-	-
Office Bhaban		14,672	-	14,672	15,337
Bangabandhu Bridge Resort		29,922	-	29,922	32,178
		48,100	-	48,100	50,497
33 Grants in aids :					
Relief and Charities		25	-	25	25
Miscellaneous		850	-	850	880
		875	-	875	905



Particulars	Notes	June 30, 2019			June 30, 2018
		HQ	HRDP	Total	
34 Supply & Services :					
Travel Expenses		646	-	646	716
Overtime Expenses		27	-	27	25
Land Taxes		1,665	-	1,665	9,061
City Corporation Tax		3,015	-	3,015	745
Postage		3	-	3	24
Telephone		600	-	600	963
Telex/Fax/Internet		472	-	472	474
Printing and Publications		529	-	529	476
Registration Fee		211	-	211	268
Recruitment Examination Expenses		4,561	-	4,561	2,654
ICT/Inovation		260	-	260	123
Water		668	-	668	403
Electricity		7,468	-	7,468	5,200
Gas & Fuel		31	-	31	23
Stationary		1,156	-	1,156	1,191
Entertainment		755	-	755	675
Hiring Charges		5,187	-	5,187	4,433
Advertisement		20,440	-	20,440	5,131
Legal fees and Charges		1,191	-	1,191	371
Uniform and liveries		274	-	274	301
Newspaper and Periodicals		106	-	106	102
Functions/Cremony		1,057	-	1,057	1,312
Honorarium		1,660	-	1,660	3,015
Petrol, Lubricant & CNG		6,092	-	6,092	5,953
Audit fees		495	-	495	-
Security Guard Cost		3,644	-	3,644	3,659
Insurance & Bank Charges		8,454	-	8,454	5,389
Survey & Study		131,575	-	131,575	259,494
Customs duty & VAT		576	-	576	453
Miscellaneous expenses		324	572	896	668
Computer Consumables		126	-	126	63
Training Expenses(Home)		1,876	5,437	7,313	6,330
Training Expenses(Abroad)			21,325	21,325	2,169
Seminar & Conference		144	280	424	1,338
Consultancy (Technical support)		202	921	1,123	365
		205,490	28,535	234,025	323,567

Particulars	Notes	June 30, 2019			June 30, 2018
		HQ	HRDP	Total	

35 Income Tax Expenses

Profit/(Loss) before tax	4,086,388	-	4,086,388	3,759,095
Add: Accounting depreciation (Annexure-A)	670,223	150	670,373	641,892
	4,756,611	150	4,756,761	4,400,987
Less: Tax depreciation (Annexure-B)	561,090	329	561,419	581,353
Adjusted Profit for Tax Calculation	4,195,521	(179)	4,195,342	3,819,634
Tax Expense (25%)	1,048,880	(45)	1,048,835	954,909

36 General

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


Director (Finance & Accounts)


Executive Director



Bangladesh Bridge Authority (BBA)
 Schedule of property, plant & equipment
 As at June 30, 2019

Property, Plant & Equipment (Accounting Base):

Annexure-A

Figures in '000 BDT

Category of Assets	Balance as at July 01, 2018	Cost		Rate of Dep.	Balance as at July 01, 2018	Charged during the year	Adjustment during the year	Balance as at June 30, 2019	Written down value at June 30, 2019
		Addition during the year	Disposal during the year						
Land Development	728,022	-	-	0.0%	728,022	-	-	-	728,022
Land Bridge	220,135	-	-	0.0%	220,135	-	-	-	220,135
Land Viaducts	16,908,938	-	-	2.5%	16,908,938	256,854	-	6,891,633	10,017,305
Land Bunds	345,835	-	-	2.5%	345,835	5,212	-	142,585	203,250
Land Points	15,013,742	-	-	2.5%	15,013,742	226,982	-	6,161,443	8,852,299
Land Angular Rock	966,129	-	-	2.5%	966,129	382,116	14,600	396,716	569,413
Land Roads	44,084	-	-	2.5%	44,084	13,290	770	14,060	30,024
Land Embankment	3,307,164	-	-	2.5%	3,307,164	1,311,547	49,890	1,361,438	1,945,726
Land Road Construction	248,723	-	-	2.5%	248,723	98,410	3,758	102,168	146,555
Admin Building	155,840	-	-	2.5%	155,840	15,496	3,509	19,005	136,835
Age And Facilities	179,400	-	-	5%	179,400	105,896	3,675	109,571	69,829
Construction of Thana Bhaban	117,062	-	-	5%	117,062	64,180	2,644	66,824	50,238
Age Site Admin Building	36,244	-	-	5%	36,244	23,242	650	23,892	12,352
Age Site Resident Building	224,205	4,979	-	5%	229,184	143,445	15,988	159,432	69,752
Plaza	71,275	-	-	5%	71,275	37,961	1,666	39,627	31,648
Miture & Fittings	42,229	-	-	5%	42,229	7,034	1,760	8,794	33,435
or Vehicles & Boats	134,587	241	-	10%	134,828	114,590	2,012	116,601	18,227
or Plant & Equipment	417,316	18,200	-	20%	435,516	236,432	54,057	290,488	145,028
ter Treatment Plant	422,463	1,446	-	10%	423,909	351,651	7,153	358,805	65,104
smic & Toll Equipment	6,154	-	-	10%	6,154	4,292	186	4,478	1,676
Computers	136,691	-	-	10%	136,691	69,848	6,684	76,532	60,159
ice Equipment	8,379	187	-	20%	8,566	6,789	337	7,126	1,440
tric Equipment	101,214	509	-	15%	101,723	74,613	4,028	78,641	23,082
ooks & Periodicals	15,540	-	-	10%	15,540	11,668	387	12,055	3,485
ther Fixed Assets	441	-	-	10%	441	382	6	388	53
TOTAL	104,149	12,356	-	25%	116,505	77,576	7,416	84,991	31,514
117-18	39,955,961	37,918	-	39,955,961	-	15,215,180	641,892	-	16,527,295
TOTAL	39,721,614	234,347	-	39,955,961	-	15,215,180	641,892	-	15,857,072
									24,098,889



Bangladesh Bridge Authority (BBA)
 Schedule of property, plant & equipment
 As at June 30, 2019

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

Annexure-B

Figures in '000 BDT

Category of Assets	Cost	Addition during the year	Disposal during the year	Balance as at June 30, 2019	Rate of Dep.	Balance as at July 01, 2018	Charged during the year	Depreciation	Adjustment during the year	Balance as at June 30, 2019	Written down value at June 30, 2019
Road Development	-	-	-	-	0.0%	0.0%	-	-	-	-	-
Road Bridges	-	-	-	-	2.5%	0.0%	-	-	-	-	-
Cemented Pavements	-	-	-	-	2.5%	0.0%	-	-	-	-	-
Asphalt Roads	-	-	-	-	2.5%	0.0%	-	-	-	-	-
Embankment	-	-	-	-	2.5%	0.0%	-	-	-	-	-
Final Road Construction	-	-	-	-	2.5%	0.0%	-	-	-	-	-
Admin Building	-	-	-	-	5%	5%	-	-	-	-	-
Office And Facilities	-	-	-	-	5%	5%	-	-	-	-	-
Site Admin Building	-	-	-	-	5%	5%	-	-	-	-	-
Site Resident Building	-	-	-	-	5%	5%	-	-	-	-	-
Construction of Thana Bhawan	-	-	-	-	5%	5%	-	-	-	-	-
Plaza	-	-	-	-	10%	10%	-	-	-	-	-
Furniture & Fittings	-	-	-	-	20%	10%	-	-	-	-	-
Motor Vehicles & Boats	-	-	-	-	10%	10%	-	-	-	-	-
Plant & Equipment	-	-	-	-	10%	10%	-	-	-	-	-
Water Treatment Plant	-	-	-	-	10%	10%	-	-	-	-	-
Communication & Toll Equipment	-	-	-	-	10%	10%	-	-	-	-	-
Computers	772	772	-	-	20%	772	77	77	77	695	695
Office Equipment	971	971	-	-	15%	971	73	73	73	898	898
Electric Equipment	-	-	-	-	10%	-	-	-	-	-	-
Books & Periodicals	-	-	-	-	10%	-	-	-	-	-	-
Other Fixed Assets	-	-	-	-	25%	-	-	-	-	-	-
TOTAL	1,743	-	-	1,743					150	150	1,593
-18											



Bangladesh Bridge Authority (BBA)
 Schedule of property, plant & equipment
 As At June 30, 2019

Annexure-C

Property, Plant & Equipment (Tax Base): HO

Particulars	Balance as at July 01, 2018	Addition during the year	Disposal during the year	Balance as at June 30, 2019	Rate	Charged during the year	Written Down value	
							Figure in "000" BDT	Figure in "000" BDT
Land	728,022	-	-	728,022	0%	-	728,022	-
Land Development	220,135	-	-	220,135	0%	-	220,135	-
Land Bridge	10,810,579	-	-	10,810,579	2%	216,212	10,594,368	214,957
Approach Viaducts	219,344	-	-	219,344	2%	4,387	214,957	214,957
Side Bunds	9,553,316	-	-	9,553,316	2%	191,066	9,362,250	9,362,250
Card Points	614,507	-	-	614,507	2%	12,290	602,217	602,217
Casted Angular Rock	32,401	-	-	32,401	2%	648	31,753	31,753
Approach Roads	2,099,809	-	-	2,099,809	2%	41,996	2,057,813	2,057,813
Soil Embankment	158,162	-	-	158,162	2%	3,163	154,998	154,998
External Road Construction	144,484	-	-	144,484	2%	2,890	141,594	141,594
Admin Building	59,059	-	-	59,059	10%	5,906	53,153	53,153
Bridge And Facilities	65,011	-	-	65,011	2%	1,300	63,711	63,711
Bridge Site Admin Building	10,443	-	-	10,443	10%	1,044	9,399	9,399
Bridge Site Resident Building	64,874	4,979	-	69,853	10%	6,985	62,867	62,867
Construction of Thana Bhawan	26,760	-	-	26,760	10%	2,676	24,084	24,084
Multi Plaza	30,521	-	-	30,521	10%	3,052	27,469	27,469
Furniture & Fittings	21,970	241	-	22,211	10%	2,221	19,990	19,990
Motor Vehicles & Boats	167,171	18,200	-	185,371	20%	37,074	148,297	148,297
Major Plant & Equipment	46,581	1,446	-	48,027	20%	9,605	38,421	38,421
Water Treatment Plant	1,148	-	-	1,148	20%	230	919	919
Seismic & Toll Equipment	45,494	-	-	45,494	20%	9,099	36,396	36,396
Computers	1,154	187	-	1,341	30%	402	939	939
Office Equipment	29,081	509	-	29,590	10%	2,959	26,631	26,631
Electric Equipment	4,065	-	-	4,065	10%	406	3,658	3,658
Books & Periodicals	21	-	-	21	30%	6	15	15
Other Fixed Assets	42,358	12,356	-	54,714	10%	5,471	49,243	49,243
Total	25,196,469	37,918	-	25,234,387	561,090	24,673,297		
017-2018	25,543,475	234,347	-	25,777,822	581,353	25,196,469		



Bangladesh Bridge Authority (BBA)
 Schedule of property, plant & equipment
 As At June 30, 2019

Annexure-D

Property, Plant & Equipment (Tax Base): HRD

Figure in "000" BDT

Particulars	Balance as at July 01, 2018	Addition during the year	Disposal during the year	Balance as at June 30, 2019	Rate	Charged during the year	Written Down value
Land	-	-	-	-	0%	-	-
Land Development	-	-	-	-	0%	-	-
Main Bridge	-	-	-	-	2%	-	-
Approach Viaducts	-	-	-	-	2%	-	-
Slide Bunds	-	-	-	-	2%	-	-
Land Points	-	-	-	-	2%	-	-
Casted Angular Rock	-	-	-	-	2%	-	-
Approach Roads	-	-	-	-	2%	-	-
Soil Embankment	-	-	-	-	2%	-	-
Internal Road Construction	-	-	-	-	10%	-	-
Admin Building	-	-	-	-	2%	-	-
Bridge And Facilities	-	-	-	-	10%	-	-
Bridge Site Admin Building	-	-	-	-	10%	-	-
Bridge Site Resident Building	-	-	-	-	10%	-	-
Toll Plaza	-	-	-	-	10%	-	-
Furniture & Fittings	-	-	-	-	10%	-	-
Motor Vehicles & Boats	-	-	-	-	20%	-	-
Major Plant & Equipment	-	-	-	-	20%	-	-
Water Treatment Plant	-	-	-	-	20%	-	-
Seismic & Toll Equipment	-	-	-	-	20%	-	-
Computers	772	-	-	772	30%	232	540
Office Equipment	-	971	-	971	10%	97	874
Electric Equipment	-	-	-	-	10%	-	-
Books & Periodicals	-	-	-	-	30%	-	-
Other Fixed Assets	-	-	-	-	10%	-	-
Total	1,743	-	-	1,743	329	1,414	-
2017-2018	-	-	-	-	-	-	-

