

## **Terms of reference (TOR).**

### **Background.**

The Bangladesh Bridge Authority (Former Jamuna Multipurpose Bridge 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 be the same name suing and be sued.

The Authority has also been empowered to construct all bridges in the country having a length of one thousand five hundred meters or more on any river.

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.

### **Activities of the authority.**

The activities of the authority 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 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 organizations, internal or external, for securing funds for the implementation of such plans; and
- (f) Carry on administration, management, operation and maintenance of bridge and toll roads established or constructed by it;

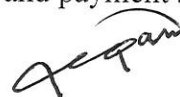
### **Objective of the Assignment.**

The main objective of the Assignment is to obtain preparation of the Accounts including CPF Fund and Gratuity Fund of Bangladesh Bridge Authority for the FY 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 in connection with the General Ledger, Subsidiary Ledger, Cash Account, Bank Account, including receive and payment schedule.

### **Terms and Conditions for the Works and Payment.**

The Conditions attached hereinafter may only be varied with the written approval of the Authority and no terms and conditions put forward at any time by the Chartered Accountants shall form any part of the Contract.

01. The Chartered Accountants will prepare the Accounts including CPF Fund and Gratuity Fund of Bangladesh Bridge Authority (BBA) for the FY 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 in connection with the General Ledger, Subsidiary Ledger, Cash Account, Bank Account, including receive and payment schedule.



02. The Statement and Management Report will have to be prepared fulfilling the following laws, rules, regulations and accounting pronouncement:
- i) Cash/Accrual Basis
  - ii) Historical cost convention
  - iii) Generally accepted accounting principles and practices in Bangladesh.
  - iv) Bangladesh Accounting Standards (BAS) adopted by Institute of Chartered Accountants of Bangladesh (ICAB) based on International Financial Reporting Standards (IFRS).
  - v) Bangladesh Bridge Authority Act 2016
  - vi) Bangladesh Bridge Authority Service Rules 1989
03. The Chartered Accountants undertake to perform the services with the highest standards of professional and ethical competence and integrity.
04. No fees, gratuities, rebates, gifts, commissions or other payments, other than those shown in the Contract, will be given or received in connection with the selection process or in the Contract execution.
05. The Chartered Accountants shall not assign to Contract or Subcontract any portion of it to anybody without the client's prior written consent.
06. The Contract shall be governed by the laws and any other instruments having the force of law in the people's Republic of Bangladesh.
07. The Chartered Accountants will provide information regarding the preparation of Accounts to BBA at a regular interval.
08. The Client and the Chartered Accountants shall use their best efforts to settle amicably all disputes arising out of or in connection with this Contract or its interpretation.
09. After completion of the works, the Chartered Accountants shall submit an original bill with duplicate to the Authority. The bill shall show the cost of the works;
10. Payment of the bill shall be made by the Authority in a reasonable time;
11. Either party may terminate the contract with prior notice of at least 01 (One) month and the Chartered Accountants shall make arrangement for handover the brief to the Client in such circumstances.
12. The Client is expecting highest professional skill and attainment for the Client and that the Chartered Accountants shall endeavor to meet the expectation.

