

PRIVATE & CONFIDENTIAL
AUDITORS' REPORT AND ACCOUNTS



BANGLADESH POWER DEVELOPMENT BOARD
FOR THE YEAR ENDED JUNE 30, 2017

J.U. AHMED & CO.
Chartered Accountants
House No. 170 (1st Floor), Lane-3,
New DOHS, Mohakhali, Dhaka-1206.

RAHMAN MOSTAFA ALAM & CO.
Chartered Accountants
65/2/1, Box Culvert Road (7th Floor, D2)
Purana Paltan, Dhaka-1000.

Auditors' Report
To
The Bangladesh Power Development Board (BPDB)

We have audited the accompanying Financial Statements of **Bangladesh Power Development Board** which comprise the Statement of Financial Position as at June 30, 2017, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Cash Flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:

Management of the **BPDB** is responsible for the preparation and fair presentation of these Financial Statements in accordance with Bangladesh Financial Reporting Standards (BFRS) 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.

Auditors' Responsibility:

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management of the entity, as well as evaluating the overall presentation of the Financial Statements of the **BPDB**.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

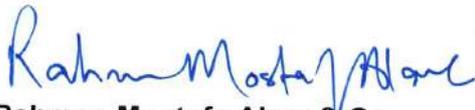


Opinion:

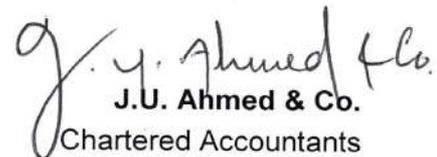
In our opinion, the Financial Statements represents a true and fair view the financial position of the **Bangladesh Power Development Board (BPDB)** as at **June 30, 2017** and their financial performance and its cash flows for the year then ended and comply with the Honorable President's Order No. 59 of 1972 (Creation of Bangladesh Power Development Board) and other applicable laws and regulations.

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 purposes of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts as required by the law have been kept by the BPDB so far as it appeared from our examination of those books; and
- c) The Statement of Financial Position, statement of Profit or loss & Other Comprehensive Income and statement of Cash flows dealt with by the report are in agreement with the books of accounts and returns.



Rahman Mostafa Alam & Co.
Chartered Accountants


J.U. Ahmed & Co.
Chartered Accountants

Dated : Dhaka
October 31, 2017



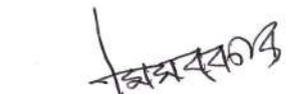
BANGLADESH POWER DEVELOPMENT BOARD
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2017.

Figures In Taka.

PROPERTY & ASSETS	NOTE	AS ON 30-06-2017	AS ON 30-06-2016
NON-CURRENT ASSETS			
UTILITY PLANT IN SERVICE	3	513,135,187,508	468,096,193,005
LESS : ACCUMULATED DEPRECIATION	4	223,828,482,568	208,750,513,591
WRITTEN DOWN VALUE	5	289,306,704,940	259,345,679,414
PROJECT - IN - PROGRESS	6	102,325,486,398	60,804,785,088
INVESTMENT IN SHARES	7	21,569,009,228	20,862,113,478
TOTAL NON-CURRENT ASSETS		413,201,200,566	341,012,577,979
CURRENT ASSETS			
INVESTMENT	8	59,672,903,506	46,701,338,353
CASH IN HAND & AT BANK	9	77,341,543,289	66,835,315,643
ACCOUNTS RECEIVABLE - TRADE	10	103,535,954,044	97,067,090,270
ACCOUNTS RECEIVABLE - OTHERS	11	24,360,687,431	15,204,688,709
PROVISION FOR BAD & DOUBTFUL DEBTS	12	(1,236,107,585)	(1,236,107,585)
ADVANCE TO CONTRACTORS & SUPPLIERS	13	6,795,086,188	7,036,202,311
ADVANCE TO EMPLOYEES	14	1,747,154,859	1,667,272,757
STOCK & STORES	15	13,280,284,606	12,663,115,493
SECURITY DEPOSIT TO OTHER UTILITIES	16	666,197,442	119,154,459
INCOME TAX DEDUCTION AT SOURCE	17	3,602,052,620	2,858,945,444
TOTAL CURRENT ASSETS		289,765,756,400	248,917,015,853
TOTAL PROPERTY & ASSETS		702,966,956,966	589,929,593,832

The annexed notes form an integral part of these Financial Statements.


Director Accounts
BPDB


Controller (Accounts & Finance)
BPDB

Signed in terms of our separate report of even date.


RAHMAN MOSTAFA ALAM & CO.
Chartered Accountants


J.U. AHMED & CO.
Chartered Accountants

Dated, Dhaka: October 31, 2017



BANGLADESH POWER DEVELOPMENT BOARD
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2017.

Figures In Taka.

EQUITY & LIABILITIES	NOTE	AS ON 30-06-2017	AS ON 30-06-2016
AUTHORIZED CAPITAL		200,000,000,000	200,000,000,000
EQUITY & RESERVE			
PAID UP CAPITAL	18	172,864,157,079	163,627,550,900
RETAINED EARNINGS	19	(491,944,861,046)	(450,355,305,804)
APPRAISAL SURPLUS	20	117,057,871,482	117,057,871,482
GOVT. EQUITY AGAINST DESCO'S SHARE	21	3,328,924,865	2,244,887,760
GRANTS	22	6,256,005,860	5,803,755,860
DEPOSIT WORK FUND	23	3,206,606,435	3,070,960,706
LIQUIDITY DAMAGE RESERVE	24	72,053,500	72,053,500
ASSETS INSURANCE FUND	25	360,000,000	345,000,000
MAINTANANCE & DEVELOPMENT FUND	26	61,438,185,459	46,395,327,096
		(127,361,056,367)	(111,737,898,501)
NON-CURRENT LIABILITIES			
BUDGETARY SUPPORT AS SUBSIDY FROM GOVT.	27	396,104,300,000	356,164,200,000
GOVERNMENT LOAN	28	68,524,269,981	66,026,547,979
FOREIGN LOAN	29	106,254,542,120	53,117,903,527
SECURITY DEPOSIT (CONSUMERS)	30	5,199,031,937	4,743,236,482
GPF & CPF	31	7,142,711,280	6,207,674,120
GRATUITY & PENSION FUND	32	13,298,234,795	12,266,119,259
		596,523,090,113	498,525,681,366
CURRENT LIABILITIES			
ACCOUNTS PAYABLE	33	45,155,545,968	34,947,084,160
SECURITY DEPOSIT (CONTRACTORS & SUPPLIERS)	34	873,911,545	817,028,768
CURRENT PORTION OF LONG TERM LIABILITIES	35	7,394,172,942	4,474,339,658
DEBT SERVICING LIABILITIES (PRINCIPAL)	36	72,926,355,251	70,291,710,430
REIMBURSABLE PROJECT AID	37	1,024,287,460	1,024,287,460
DEBT SERVICING LIABILITIES (INTEREST)	38	60,722,748,884	57,054,354,364
INTEREST ON BUDGETARY SUPPORT FROM GOVT.(FUND)	39	44,817,892,760	33,529,595,714
OTHER LIABILITIES	40	1,142,710,738	890,538,199
		234,057,625,549	203,028,938,754
CLEARING ACCOUNTS	41	(252,702,328)	112,872,214
TOTAL EQUITY & LIABILITIES		702,966,956,966	589,929,593,832

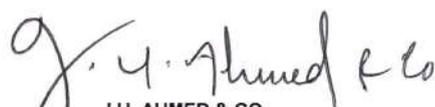
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Dated, Dhaka: October 31, 2017

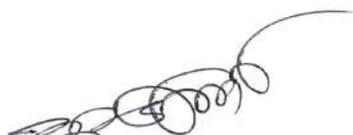


BANGLADESH POWER DEVELOPMENT BOARD
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2017.

Figures In Taka.

PARTICULARS	NOTE	FY 2016-17	FY 2015-16
OPERATING REVENUE			
ENERGY SALES	42	273,254,074,094	243,759,467,959
OTHER OPERATING INCOME	43	9,698,102,540	9,463,837,317
		282,952,176,634	253,223,305,276
OPERATING EXPENSES			
GENERATION EXPENSES	44	56,151,656,245	52,159,575,296
ELECTRICITY PURCHASE FROM IPP	45	87,338,700,511	75,651,799,556
ELECTRICITY PURCHASE FROM INDIA	46	25,925,491,812	19,668,713,252
ELECTRICITY PURCHASE FROM RENTAL	47	60,014,101,426	64,520,102,192
ELECTRICITY PURCHASE FROM PUBLIC PLANT	48	53,401,117,521	39,938,266,211
TRANSMISSION EXPENSES FOR WHEELING CHARGE	49	2,551,961,312	2,718,433,370
DISTRIBUTION EXPENSES	50	9,552,946,879	8,963,415,560
GENERAL & ADMINISTRATIVE EXPENSES	51	3,794,885,615	3,209,013,629
		298,730,861,319	266,829,319,065
OPERATING INCOME / (LOSS)		(15,778,684,685)	(13,606,013,789)
FINANCING & OTHER CHARGES			
FINANCING & OTHER CHARGES	52	3,351,450,235	2,409,899,121
INTEREST ON BUDGETARY SUPPORT FROM GOVT.	53	11,288,297,047	9,946,497,822
INCOME / (LOSS)		(30,418,431,967)	(25,962,410,732)
GAIN / (LOSS) DUE TO EXCHANGE RATE FLUCTUATION			
ASSETS INSURANCE FUND	54	(274,847,289)	(55,126,490)
PROVISION FOR MAINTANANCE & DEVELOPMENT FUND	55	15,000,000	15,000,000
	56	13,640,707,389	12,704,966,351
COMPREHENSIVE INCOME / (LOSS)		(44,348,986,644)	(38,737,503,572)
RETAINED EARNINGS			
BALANCE AS AT JULY 01, 2016		(450,355,305,804)	(416,481,863,930)
PREVIOUS YEAR'S ADJUSTMENT	57	2,759,431,402	4,864,061,698
COMPREHENSIVE INCOME / (LOSS)		(44,348,986,644)	(38,737,503,572)
BALANCE AS AT JUNE 30, 2017		(491,944,861,046)	(450,355,305,804)

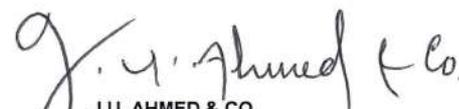
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Director Accounts
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Signed in terms of our separate report of even date.


RAHMAN MOSTAFA ALAM & CO.
Chartered Accountants

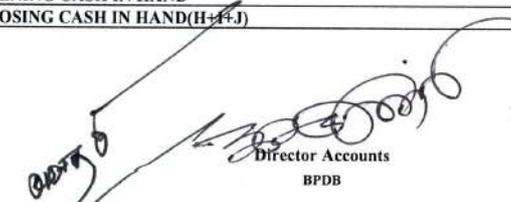

J.U. AHMED & CO.
Chartered Accountants

Dated, Dhaka: October 31, 2017

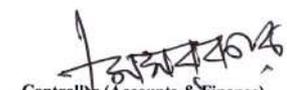


BANGLADESH POWER DEVELOPMENT BOARD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2017

SL. #	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT
	CASH FLOW FROM OPERATING ACTIVITIES			
A	Total Receipts from BPDB Customer, REB & Others			
	Operating Revenue Note-40 & 41	282,952,176,634		
	Accounts Receivable-Trade-Opening-Note-9	97,067,090,270		
	Accounts Receivable-Trade-Closing-Note-9	(103,535,954,044)		
	Accounts Receivable-Others -Opening-Note-10 (Except 142A, 142B & 142C)	10,963,667,916		
	Accounts Receivable-Others -Closing-Note-10 (Except 142A, 142B & 142C)	(21,735,858,835)		
	Provision for Bad Debt-Opening-Note-12	(1,236,107,585)		
	Provision for Bad Debt-Closing-Note-12	1,236,107,585		
			265,711,121,941	
B	Less Total Payment for Operating Expenses & Others			
	Operating Expenses net of Depreciation*01	280,751,331,030		
	Previous Year's Adjustments-Note-57	(2,759,431,402)		
	Interest Charges- Sh-52 (Code-675 & Interest of Foreign Loan paid in cash)	466,988,482		
	Liquidity Reserve-Opening- Note-24	72,053,500		
	Liquidity Reserve-Closing - Note-24	(72,053,500)		
	Accounts Payable-Opening -Note-33	34,947,084,160		
	Accounts Payable-Closing- Note-33	(45,155,545,968)		
	Security Deposit Contractor's-Opening -Note-34	817,028,768		
	Security Deposit Contractor's-Closing- Note-34	(873,911,545)		
	Other Liabilities-Opening-Note-40	890,538,199		
	Other Liabilities-Closing-Note-40	(1,142,710,738)		
	Advance to Contractors-Opening - Note-13	(7,036,202,311)		
	Advance to Contractors-Closing - Note-13	6,795,086,188		
	Advance to Employees-Opening- Note-14	(1,667,272,757)		
	Advance to Employees-Closing- Note-14	1,747,154,859		
	Stock & Stores-Opening- Note-15	(12,663,115,493)		
	Stock & Stores-Closing- Note-15	13,280,284,606		
	Clearing Account-Opening- Note-41	112,872,214		
	Clearing Account-Closing- Note-41	252,702,328		
	Deposits & Prepaid-Opening- Note-16	(2,978,099,903)		
	Deposits & Prepaid-Closing -Note-16	4,268,250,062		
			270,053,030,779	
C	Reimbursable Project Aid- received-Sh-37			
D				
E	NET CASH OUTFLOW FROM OPERATING ACTIVITIES (A-B-C-D)			(4,341,908,839)
	CASH FLOW FROM INVESTING ACTIVITIES:			
	Consumers Security Deposit -Note-30 (Closing-Opening)	455,795,456		
	Capital Expenditure-UPIS- Sh-3	(5,731,588,642)		
	Capital Expenditure-PIP*06(Net Cash)	(73,907,873,908)		
	Employees Contribution to GPF, CPF & Pension Fund-Note-28&29(Closing-Opening)	1,967,152,696		
	Investment in Share -07	(706,895,750)		
	Encashment of FDR-Sh-07	4,313,673,861		
	Investment in FDR-Sh-07	(17,285,239,014)		
F	NET CASH OUT FLOW FROM INVESTING ACTIVITIES			(90,894,975,302)
	CASH FLOW FROM FINANCING ACTIVITIES:			
	Capital Contribution -Note-19(Closing-Opening)	8,300,760,000		
	Grant-Note-22 (Closing- Opening)	452,250,000		
	Govt. Loan- Sh-28 (Loan Drawn during the Year)	3,536,070,000		
	Reimbursable Project Aid- received-Sh-37	-		
	Foreign Loan- Sh-29 Loan wise(Loan Drawn during the Year)	56,621,516,910		
	Deposit Work Fund -Note-23 (Closing- Opening)	135,645,729		
	DSL (Principal due) PGCB, APSCL & WZPDC (Except Cash) A/R Other	-		
	DSL (Interest) PGCB, APSCL & WZPDC (Except Cash) A/R Other	-		
	Repayment of Foreign Loan-Sh-29	(1,249,690,740)		
	Repayment of Govt. Loan-Sh-34	(1,737,539,890)		
	Refund of Govt. Loan- Sh-28	(77,132,800)		
	Refund of Equity to GOB	(178,867,421)		
G	NET CASH INFLOW FROM FINANCING ACTIVITIES			65,803,011,787
H	NET CASH OUTFLOW (E+F+G)			(29,433,872,354)
I	CASH RECEIVED FROM GOVT. AS BUDGETARY SUPPORT			39,940,100,000
J	OPENING CASH IN HAND			66,835,315,643
K	CLOSING CASH IN HAND(H+I-J)			77,341,543,289


Director Accounts
BPDB




Controller (Accounts & Finance)
BPDB



Bangladesh Power Development Board (BPDB)
Notes to the Financial Statements
For The Year Ended June 30, 2017

1.0 Legal Status

Bangladesh Power Development Board (BPDB) is a statutory body created in May 1, 1972 by Presidential Order No. 59 after bifurcation of erstwhile Bangladesh Water and Power Development Authority. It started its operation with generation capacity of only 300 MW. Presently it operates and manages over 13,555 MW capacity (both public & private).

As part of reform and restructuring a number of Generation and Distribution companies have been created. The subsidiaries of BPDB are:

Ashuganj Power Station Company Ltd. (APSCL);
Electricity Generation Company of Bangladesh (EGCB);
North West Power Generation Company Ltd. (NWPGL);
Power Grid Company of Bangladesh (PGCB);
West Zone Power Distribution Company Ltd. (WZPDCL);
North West Zone Power Distribution Company Ltd. (NWZPDCL).
BPDB-RPCL Power Gen Ltd (50%), JVC
Bangladesh-India Friendship Power Company (Pvt) Ltd (50%). JVC

BPDB is performing business in generation of electricity as a GoB wing and distribution of electricity in urban areas except the areas under the distribution companies & REB. BPDB is also responsible for purchasing of electricity as a Single Buyer from IPPs, SPPs, Rentals, Government own generation companies and power import from India as well. BPDB also acts as a seller of the electricity to the distribution companies like DPDC, DESCO, WZPDCL, NWZPDCL & REB.

Balanced generation expansion plan have been prepared based on the availability of primary fuel supply for mitigation of growing demand of the electricity to cope with accelerated economic growth. Revised generation expansion plan has been updated targeting about 21,000 MW generation by 2021.

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 BPDB as at and for the year ended June 30, 2017 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 BPDB 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 basis of accounting with Bangladesh Accounting Standards (BAS), which are consistent in all material respects with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) as adopted in Bangladesh.

3.00. NON-CURRENT ASSETS :

Tk. 413,201,200,566

Fixed assets are comprised of the following

Utility Plant in service (Less accumulated depreciation)	Tk.	289,306,704,940
Project in progress	Tk.	102,325,486,398
Investment in Shares	Tk.	21,569,009,228
	Tk.	413,201,200,566

3.01 Utility Plant in service

Tk. 513,135,187,508

- a. Utility Plant-in-service refers to all assets classified as Land, Building, Plant & Machinery, Vehicles, Furniture with expected life of more than one year from the date of installation or acquisition for Generation, Distribution and General purpose use. Amount shown in Plant-in- service is the compilation of 25 Regional Accounting Offices (RAOs), 3 Regional Accounting cells & 33 Projects. (Note-03)
- b. This is comprised as under

Opening balance as at 01 July, 2016	Tk.	468,096,193,005
Add: Cost of completed projects	Tk.	39,307,405,861
Capital expenditure made from Revenue Fund	Tk.	5,660,783,328
Capital expenditure made from Overhead Fund	Tk.	506,067,576
Capital expenditure made from Deposit Work Fund	Tk.	7,713,698
Capital Expenditure made from External Finance-Dev. (Note-03)	Tk.	(442,975,960)
	Tk.	513,135,187,508
Less: Accumulated Depreciation (Note-04)	Tk.	223,828,482,568
Balance at 30 June, 2017	Tk.	289,306,704,940



c. Following amount were transferred from Project-in-Progress to Utility Plant-in-service
(Note: 6.01).

	<u>Amount</u>
1. 100 MW H.F.O. Power plant, Chapainowabgonj	Tk. 10,460,715,454
2. Shahjibazar 300/330 MW Project	Tk. 28,711,919,428
3. Greater Chittagong Scada	Tk. 69,606,993
4. Emergency Rehabilitaion of Urban Distribution Project-Ctg.	Tk. 64,368,255
5. Chittagong Hill Tract Distribution Project	Tk. (72,679)
6. Thanchi Electrification Project	Tk. (45,346)
7. Installation Of Grid Wind Solar Hybrid Project At Hatiya	Tk. 913,756
Total:	Tk. 39,307,405,861

4.00 Project- in- Progress: 102,325,486,398

This is made up as under (Note-06)

Balance as on 01 July, 2016	60,804,785,089
Add: Transaction during the year	
Generation	73,794,816,997
Distribution	7,009,998,511
Miscellaneous	23,291,663
	<u>80,828,107,170</u>
Total	141,632,892,259
Less: Completed project transferred to Utility Plant-in-Service	<u>39,307,405,861</u>
Balance at 30 June, 2017	Tk. 102,325,486,398

Project-in-progress represents 33 ongoing as under-

Generation	15	Projects	Tk. 73,794,816,997
Distribution	14	Projects	Tk. 7,009,998,511
Miscellaneous	4	Projects	Tk. 23,291,662
Total	33	Projects	Tk. 80,828,107,170

4.01 The fixed assets register has been prepared and valuation of fixed assets already been completed under IVVR project as on 30th June, 2000. The project has been completed on 31st December 2004. The value of fixed assets has been incorporated in the books of accounts in FY-2006-2007 as per decision of the Board Meeting held on 19-03-2007.



4.02 As per previous practices of BPDB, depreciation was charged during the year on the basis of straight-line method at the following average rates.

Category of Asset	On opening balance	On addition
Building	3.2%	1.6%
Plant & Machinery	3.2%	1.6%
Vehicles	9.0%	4.5%
Furniture & Other Assets	3.2%	1.6%
Plant & Machinery (820 MW)	6.0%	3.0%

Accordingly during the Financial year from 2016-2017 a sum of Tk. 15,077,968,977 have been charged to Income and Expenditure Account as Depreciation on straight-line method.

It is mention that Depreciation of Generation Fixed Assets have been calculated as per details plants instated of summery Fixed Assets of Generation.

5.00 Investment in Shares:

Tk. 21,569,009,228

This is made up as follows –

Balance as on 01, July, 2016

Tk. 20,862,113,478

Add: addition during the year

Tk. 1,000,000,000

Tk. 21,862,113,478

Less: En-cashed during the year

Tk. 293,104,250

Tk. 21,569,009,228

The investment includes share from ICIB, BPECL, BPRECL, BPSCL, PGCB, APSCL, WZPDCL, DESCO, BPDBRPCL, NWPGCOL, EGCB & Bangladesh India Friendship Power co. (Note-07)

5.01 Investment

Tk. 59,672,903,506

This is made up as follows –

Balance as on 01, July, 2016

Tk. 46,701,338,353

Add: addition during the year

Tk. 17,284,979,639

Tk. 63,986,317,992

Less: En-cashed during the year

Tk. 4,313,414,486

Tk. 59,672,903,506

The investment includes FDR and Savings certificates. (Note-8)



6.00 Cash-in-hand & at Bank **Tk 77,341,543,289**

The Closing balance of Cash-in-hand and at bank of Tk. 77,341,543,289 (Note-9).

7.00 Accounts Receivable-Trade: **Tk. 103,535,954,044**

Balance amount of Tk. 103,535,954,044 receivable against consumers as at 30 June, 2017 have been arrived by individual RAOs, RAC, DPDC, DESCO, 132KV, PGCB, REB, WZPDCL, NWPDC and GK Project information captured by the Chartered Accountants at unit level. (Note-10)

8.00 Accounts Receivable-others: **Tk. 24,360,687,431**

Accounts receivable-others a sum of Tk. 24,360,687,431 includes receivable for penalty bill, Govt. Duty, loan to or from different Govt. Autonomous, Semi-Govt. Agencies and BPDB's subsidiary companies (Note-11). It is noted that, the amount of Tk. 4,775,106,022 was transferred from Cash at bank to the "Loan to NESCO" on 30-09-2016.

9.00 Provision for Bad and doubtful Debts: **Tk. (1,236,107,585)**

Provision for bad and doubtful debts has been made @ 5% on receivable against the sale of energy on BPDB's Retail consumers excluding the amounts due from DPDC, DESCO, WZPDCL & REB. (Note-12)

10.00 Advance to contractors and suppliers: **Tk. 6,795,086,188**

Advance to contractors and suppliers of Tk. 6,795,086,188 refers to advance made to the contractors for services rendering by them and suppliers for purchase of oil supplied by Padma, Meghna & Jamuna Oil Company Ltd. to BPDB. (Note-13)

11.00 Advances to Employees **Tk. 1,747,154,859**

Advance made to employees for Tk. 1,747,154,859 against construction or repair of house and for land purchase, house building, etc. being realized regularly. (Note-14)

12.00 Stock and stores: **Tk. 13,280,284,606**

The amount of stock and stores include :

Fuel Stock	Tk.	4,662,114,243
Material & others operating supplies	Tk.	5,896,759,954
Construction Stores	Tk.	2,440,726,636
Stock of PC Pole	Tk.	280,648,823
Other Stores	Tk.	34,950
	Tk.	13,280,284,606

Information captured by the Chartered Accountants at unit level. (Note- 15)



13.00 Paid-up Capital: Tk. 172,864,157,079

The above amount represents equity investment of the Government in BPDB. During the year under review paid-up capital has been increased by Tk. 9,236,606,179.
(Note-18)

14.00 Appraisal Surplus: Tk. 117,057,871,482

Appraisal Surplus of Tk. 117,057,871,482 refers to revaluation surplus of BPDB's fixed assets. The above amount is being carried forward from 30 June, 1992 & 30 June, 2007. (Note-20)

15.00 Grant: Tk. 6,256,005,860

This is made up as under –

Balance as at 01 July, 2016	Tk	5,803,755,860
Add: received during the year	Tk	<u>452,250,000</u>
Balance as at 30 June, 2017	Tk	6,256,005,860

The above amount refers to grant received for development scheme from Foreign Agencies and Government of Bangladesh. (Note-22)

16.00 Deposit work Fund : Tk. 3,206,606,435

This fund raises as under :

Balance as at 01 July, 2016	Tk.	3,070,960,706
Add: Fund received during the year	Tk.	<u>135,645,729</u>
	Tk.	3,206,606,435
Less : Amount Refunded/Adjustment	Tk.	<u>-</u>
Balance as at 30 June, 2017	Tk.	3,206,606,435

This year BPDB Received Tk. 135,645,729 as Deposit Work Fund from other agencies.
(Note-23)

17.00 Maintenance & Development Fund: Tk. 61,438,185,459

This fund raises as :

Opening Balance as on 01.07.2016	Tk.	46,395,327,096
Add: Fund Provided during the year 2016-2017	Tk.	<u>15,042,858,363</u>
	Tk.	61,438,185,459
Less: spent from this fund	Tk.	<u>-</u>
Balance as at 30 June, 2017	Tk.	61,438,185,459

This year BPDB provided Tk. 15,042,858,363 as Maintenance and Development Fund as per instruction of BERC (Bangladesh Energy Regulatory Commission) Agencies and Government of Bangladesh. (Note-26)



18.00 Assets Insurance Fund : **Tk. 360,000,000**

This fund raises as under :

Balance as at 01 July, 2016	Tk.	345,000,000
Add: Fund Provided during the year	Tk.	15,000,000
	Tk.	<u>360,000,000</u>
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2017	Tk.	<u>360,000,000</u>

(Note- 25)

19.00 Government Loan: **Tk. 68,524,269,981**

The above amount refers to loan from the Government bearing simple interest, at the rate, as per terms and conditions of each individual loan agreement. Segregation of the above balance with all required information has been furnished in **Note-28**.

20.00 Budgetary support as subsidy from govt. : **Tk. 396,104,300,000**

This fund raises as under :

Balance as at 01 July, 2016	Tk.	356,164,200,000
Add: Fund received during the year	Tk.	39,940,100,000
	Tk.	<u>396,104,300,000</u>
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2017	Tk.	<u>396,104,300,000</u>

The above amount refers to budgetary support as subsidy from the Government bearing 3% interest (**Note-27**)

21.00 Foreign Loan: **Tk. 106,254,542,120**

Foreign Loan Accounts have been kept with the terms and condition of individual Loan Agreement. Segregation of the above Balance with all required information has been furnished in **Note-29**.





23.00 Net Loss/Deficit TK. 44,348,986,644
During the year BPDDB incurred a net loss of TK. 44,348,986,644 Net Loss increased by TK. 5,611,483,072 which is 14.49% from previous year's loss of TK. 38,737,503,572.

In the previous year the total amount of Electricity Sales was TK. 243,759,467,959 & this year it has become TK. 273,254,074,094 which shows an increase of TK. 29,494,606,135 during the year over the previous year. This implies during the year the sales of electricity has been increased by 12.10% throughout the country in terms of value. (Note-42)

1. Chittagong Electric Supply	15,758,661,022
2. P&D Chittagong	8,071,054,817
3. Kaprai Electric Supply	173,461,342
4. Comilla	4,671,528,949
5. Noakhali	2,423,892,096
6. Chandpue Electric Supply	667,475,732
7. Maymensingh	7,103,921,668
8. Tangail	2,479,725,000
9. Sylhet	4,858,003,520
10. Sahjibazar Electric Supply	413,259,618
11. Bogra	1,383,159,708
12. Ishwardi	494,705,756
13. Rajshahi	1,101,931,443
14. Dinajpur	769,152,869
15. Rangpur	1,165,736,777
16. Baghabari	4,326,456
17. Siddirgonj	10,324,547
18. Ghorasal	41,200,659
19. GK Project	109,886,519
20. 132 KV consumer	13,990,056,945
21. DPDC	49,996,318,481
22. DESCO	29,137,799,676
23. WZPDCL	14,030,327,151
24. REB	101,436,501,181
25. NWZPDCL	12,961,662,161
TK. 273,254,074,094	

Energy Sales were made during the year as under-

22.0 Energy Sales: TK. 273,254,074,094

Chartered Accountants

RAHMAN MOSTAFA ALAM & CO.

Chartered Accountants

J. U. Ahmed & CO.

Note- 3

Utility Plant in Service [UPIS] (Code: 101+101A+102+102A+103+103A+104+104A)

Taka-

513,135,187,508

It includes the utility plants in service for generation, transmission, distribution and general purpose use. Utility plants in service refers to all assets classified as land, building & furniture, plant & machinery and vehicles with expected life of more than one year from the date of installation. The initial charge to utility plants in service comes from the cost of completed projects.

Particulars	Amount	Amount
Opening Balance as at July 01, 2016 at cost & revalued amount		468,096,193,005
Add :		
Cost of Completed Projects		
Generation	39,173,548,638	
Transmission	-	
Distribution	133,857,223	
General- PC Pole & Civil works	-	
Total Cost of Completed Projects		39,307,405,861
Capital Expenditure made from Revenue Fund		
Generation	2,837,071,305	
Transmission	-	
Distribution	2,678,427,032	
General- PC Pole & Civil works	145,284,991	
Total Cost of Revenue Fund		5,660,783,328
Capital Expenditure made from Overhead Fund	506,067,576	
Capital Expenditure made from Deposit Work Fund	7,713,698	
Capital Expenditure made from Foreign Loan	-	
Capital Expenditure made from External Finance-Dev.	(442,975,960)	
Capital Expenditure For Other Trial Balance	-	
		70,805,314
Closing Balance as at June 30, 2017		513,135,187,508

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Note- 4

Accumulated Depreciation- Utility Plant in Service (Code: 111+112+113+114)

Taka-

223,828,482,568

Particulars	Amount	Amount
Balance as at July 01, 2016		208,750,513,591
Add :		
<u>Depreciation provided for FY 2016-2017</u>		
Generation	11,257,022,688	
Transmission	-	
Distribution	3,582,630,620	
General- PC Pole & Civil works	238,315,669	
		15,077,968,977
Closing Balance as at June 30, 2017		223,828,482,568

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PARTICULARS	UTILITY PLANT IN SERVICE			DEPRECIATION			Grand Total	Written Down Value
	Opening Balance	Addition	Closing Balance	Opening Balance	On Addition	Total		
1		2	3	4	5	6	7	8
GENERATION:								
LAND	6,997,356,979	246,204,626	7,243,561,605	-	-	-	-	7,243,561,605
BUILDING	22,908,456,322	148,662,056	23,057,118,378	11,355,500,600	733,070,602	2,378,593	12,090,949,795	10,966,168,583
PLANT & MACHINERY	202,340,347,372	30,741,317,071	233,081,664,443	111,054,606,503	6,474,891,116	491,861,073	6,966,752,189	118,021,358,692
PLANT & MACHINERY - ENGINE	52,826,363,979	10,416,500,653	63,242,864,631	10,661,500,204	3,169,581,839	312,495,020	3,482,076,858	49,099,287,569
VEHICLES	703,611,500	1,856,315	705,467,815	552,362,474	63,325,035	83,534	63,408,569	89,696,772
FURNITURE	285,192,069	13,108,113	298,300,182	154,508,536	9,126,146	209,730	9,335,876	134,455,770
Sub - Total	286,061,328,220	41,567,648,833	327,628,977,053	133,778,478,316	10,449,994,738	807,027,950	11,257,022,688	182,593,476,050
TRANSMISSION:								
LAND	2,500,428,313	-	2,500,428,313	-	-	-	-	2,500,428,313
BUILDING	1,835,624,884	-	1,835,624,884	967,737,499	-	-	967,737,499	867,887,385
PLANT & MACHINERY	48,616,939,538	-	48,616,939,538	19,723,518,560	-	-	19,723,518,560	28,893,420,978
VEHICLES	64,221,206	-	64,221,206	44,171,730	-	-	44,171,730	20,049,476
FURNITURE	104,688,292	-	104,688,292	54,055,399	-	-	54,055,399	50,632,892
Sub - Total	53,121,902,233	-	53,121,902,233	20,789,483,189	-	-	20,789,483,189	32,332,419,044
DISTRIBUTION:								
LAND	8,824,581,580	-	8,824,581,580	-	-	-	-	8,824,581,580
BUILDING	6,239,872,741	124,271,131	6,364,143,872	4,371,778,126	199,675,928	1,988,338	201,664,266	1,790,701,481
PLANT & MACHINERY	102,079,305,083	2,613,472,634	104,692,777,718	46,820,313,519	3,266,537,763	41,815,562	3,308,353,325	54,564,110,874
VEHICLES	578,113,179	59,115,000	637,228,179	393,268,520	52,030,186	2,660,175	54,690,361	189,269,298
FURNITURE	548,513,791	23,139,188	571,652,979	204,555,826	17,552,441	370,227	17,922,668	349,174,484
Sub - Total	118,270,386,374	2,819,997,953	121,090,384,327	51,789,915,951	3,535,796,318	46,834,302	3,582,630,620	65,717,837,717
GENERAL:								
COMPUTER	100,341,700	10,000	100,351,700	99,006,781	1,334,919	160	1,335,079	9,840
VEHICLES	686,896,006	79,400,912	766,296,918	480,006,361	61,820,641	3,573,041	65,393,682	220,896,876
PLANT & MACHINERY	1,796,869,035	12,857,968	1,809,727,003	480,830,129	57,499,809	205,727	57,705,537	1,271,191,338
BUILDING	2,690,607,362	456,491,160	3,147,098,522	1,174,021,548	86,099,436	7,303,859	93,403,294	1,879,673,680
FURNITURE	588,646,104	102,587,677	691,233,781	158,771,280	18,836,675	1,641,403	20,478,078	511,984,423
LAND	4,779,215,971	-	4,779,215,971	-	-	-	-	4,779,215,971
Sub - Total	10,642,576,178	651,347,717	11,293,923,894	2,392,636,097	225,591,480	12,724,190	238,315,669	8,662,972,129
GRAND TOTAL	468,096,193,005	45,038,994,503	513,135,187,508	208,750,513,591	14,211,382,536	866,586,442	15,077,968,977	223,828,482,568
								289,306,704,940

Note- 6 Project in Progress

Taka

102,325,486,398

Project wise Statement of FY 2016-2017 is shown in Note- 6.1 and Project wise Statement of IDC is shown in Note-6.2. Movement of Project in Progress is given as under.

Particulars	Amount	Amount
Opening Balance as at July 01, 2016		60,804,785,088
Prior Year Adjustment For IDC - (Details in Note - 6.01)		
		60,804,785,088
Transaction During the year :		
Local Expenses :		
Development (Code # 109)	24,309,179,858	
Development (Code # 701)	2,065,666,964	
Overhead from Finance Account (Code No-701)	-	
IDC - Foreign	2,014,934,454	
IDC - Local	240,175,648	
TOTAL LOCAL EXPENDITURE	28,629,956,925	
Foreign Expenses :		
Exchange Rate Fluctuation	626,735,223	
Disbursement for the year	51,634,723,533	
TOTAL FOREIGN EXPENDITURE	52,261,458,756	
TOTAL LOCAL AND FOREIGN EXPENDITURE	80,891,415,680	
Less : (Code-511)		
Development Income	63308508.76	
RPA	-	
TOTAL LESS	63,308,509	
TOTAL COST OF PROJECT	80,828,107,172	80,828,107,172
Less:		
Cost of Completed Projects Transferred to Assets in Operation (Details in Note - 6.01)	39,307,405,861	
TOTAL COST OF COMPLETED PROJECTS	39,307,405,861	39,307,405,861
Closing Balance as at June 30, 2017		102,325,486,398



Note-6.01 Project in Progress (2016-2017)

Project / Scheme - wise expenditure is shown below:

Sl. No.	Name of Projects/Scheme	Opening Balance as at July 01,2016		Prior Year Adjustment		Adj. for IDC on F. Loan	Adjusted Opening Balance		Total	
		Local	Foreign	Local	Foreign		Local	Foreign		
A. GENERATION										
1	Ghorashal 4th unit Re powering	24,040,982	-	-	-	-	24,040,982	-	24,040,982	
2	Ghorashal 3th unit Re powering	3,895,684	-	-	-	-	3,895,684	-	3,895,684	
3	Sikalbaha 225 MW CCGPP	1,736,435,201	4,529,199,459	6,265,634,660	-	-	1,736,435,201	4,529,199,459	6,265,634,660	
4	Ctg. & Khulna 1300*2 M W TPSC Project	3,412,296,598	-	3,412,296,598	-	-	3,412,296,598	-	3,412,296,598	
5	Renewable Energy Based Power Gen.Pilot proj.Kumarg	5,309,882,609	-	5,309,882,609	-	-	5,309,882,609	-	5,309,882,609	
6	Biharyana -3. Project.	5,833,023,565	-	5,833,023,565	-	-	5,833,023,565	-	5,833,023,565	
7	100 MW Bagabari Conversion Project	61,278,854	-	61,278,854	-	-	61,278,854	-	61,278,854	
8	150 MW Sylhet Conversion Project	41,968,409	-	41,968,409	-	-	41,968,409	-	41,968,409	
9	70 MW Sahajbazar Conversion Project	16,780,457	-	16,780,457	-	-	16,780,457	-	16,780,457	
10	Barapukuria 275 MW Coal Fired Power Plant Extension-3 Unit	2,269,748,527	1,969,475,013	4,239,223,540	-	-	2,269,748,527	1,969,475,013	4,239,223,540	
11	Construction of Khulna Based Power Plant Connecting Road	892,492,199	-	892,492,199	-	-	892,492,199	-	892,492,199	
12	100 MW H.F. O. Power plant, Chapainowabgonj	1,004,632,585	1,815,129,928	2,819,762,513	-	-	1,004,632,585	1,815,129,928	2,819,762,513	
13	Ghorasal 365 MW Gas Turbine	2,206,016,249	4,154,571,240	6,360,587,489	-	-	2,206,016,249	4,154,571,240	6,360,587,489	
14	Bhola 225 MW CCGP	-	-	-	-	-	-	-	-	
15	Shahjibazar 300/330 MW Project	3,856,565,166	13,384,961,395	17,241,526,561	-	-	3,856,565,166	13,384,961,395	17,241,526,561	
16	Khulna 330 MW CCGP	-	-	-	-	-	-	-	-	
17	Moheshkhali 2-600*700MW Coal Based project	-	-	-	-	-	-	-	-	
18	Biharyana-400MW(South)	329,435,929	-	329,435,929	-	-	329,435,929	-	329,435,929	
19	Sirajgonj 150 MW	31,295,766	-	31,295,766	-	-	31,295,766	-	31,295,766	
20	Khulna 150 MW	20,939,100	-	20,939,100	-	-	20,939,100	-	20,939,100	
21	150 MW Bhola Power Station	6,468,489	-	6,468,489	-	-	6,468,489	-	6,468,489	
22	Ghorashal 6th unit Re-Powering project	-	-	-	-	-	-	-	-	
23	Rampal	225,937,491	-	225,937,491	-	-	225,937,491	-	225,937,491	
Total of Generation (A)		27,283,133,859	25,853,337,035	53,136,470,894	-	-	27,283,133,859	25,853,337,035	53,136,470,894	
B. DISTRIBUTION										
24	Greater Chittagong Scada	-	-	-	-	-	-	-	-	
25	Power Dist. System Development Project, Rajshahi	827,868,259	-	827,868,259	-	-	827,868,259	-	827,868,259	
26	Power Dis. Sys. Sylhet	-	-	-	-	-	-	-	-	
27	NVR	-	-	-	-	-	-	-	-	
28	Pre-Paid Metering - South Zone Project	192,063,118	-	192,063,118	-	-	192,063,118	-	192,063,118	
29	Central Zone Power Distribution Project	-	-	-	-	-	-	-	-	
30	5 Town Power Distribution Project- WZPDCL	1,099,426,198	1,789,086,660	2,888,512,858	-	-	1,099,426,198	1,789,086,660	2,888,512,858	
31	power dist.system development project, CTG Zone	3,122,020,040	-	3,122,020,040	-	-	3,122,020,040	-	3,122,020,040	
32	Emergency Rehabilitation of Urban Distribution Project-Ctg.	-	-	-	-	-	-	-	-	
33	power dist.system development project, Rangpur Zone	85,045,966	-	85,045,966	-	-	85,045,966	-	85,045,966	
34	Chittagong Hill Tract Distribution Project	-	-	-	-	-	-	-	-	
35	Jurachant-Borokol Upazilla Project	74,030,011	-	74,030,011	-	-	74,030,011	-	74,030,011	
36	Chittagong Hill Tract Elect. Project Phase-3	29,477,133	-	29,477,133	-	-	29,477,133	-	29,477,133	
37	Durgom Haor Alakay Nobayon Joggol Jalami Pilot Project, Sylhet	145,862,783	-	145,862,783	-	-	145,862,783	-	145,862,783	
38	Solar Street Lighting Program In City Corporation	24,994,621	-	24,994,621	-	-	24,994,621	-	24,994,621	
39	Electrification Project Rangamati	23,608	-	23,608	-	-	23,608	-	23,608	
40	Pre-Payment Metering Dis.Zone Comilla & mymensingh	96,982,942	-	96,982,942	-	-	96,982,942	-	96,982,942	
41	10 Town Power Distribution Project	-	-	-	-	-	-	-	-	
42	Thanchi Electrification Project	-	-	-	-	-	-	-	-	
43	Development Of Power Distribution system in three hilly districts, P	-	-	-	-	-	-	-	-	
Total of Distribution (B)		5,697,794,678	1,789,086,660	7,486,881,339	-	-	5,697,794,678	1,789,086,660	7,486,881,339	
C. MISCELLANEOUS										
44	Installation Of 5 MW Solar PV Grid Connected Generation Project	38,452,980	26,030,480	64,483,460	-	-	38,452,980	26,030,480	64,483,460	
45	Installation Of Grid Wind Solar Hybrid Project At Haliya	-	-	-	-	-	-	-	-	
46	Thanchi Solar Photo Voltaic Electrification Project.	40,230,197	-	40,230,197	-	-	40,230,197	-	40,230,197	
47	Bangladesh Power Management Institute construction project	-	-	-	-	-	-	-	-	
48	Kaptai-Biloychhari	76,719,200	-	76,719,200	-	-	76,719,200	-	76,719,200	
Total of Miscellaneous (D)		155,402,376	26,030,480	181,432,857	-	-	155,402,376	26,030,480	181,432,857	
Grand Total (A+B+C)		33,136,330,913	27,668,454,176	60,804,785,089	-	-	33,136,330,913	27,668,454,176	60,804,785,089	





Note -6-01 Project in Progress (2016-2017)
 Project / Scheme - wise expenditure is shown below:

Sl.	Name of Projects/Scheme	Transaction during the Year 2016-2017		Completed Project Transferred		Closing Balance of on-Going Project	
No.		Local	Foreign	Total	Local	Foreign	Total
1	Ghorashal 4th unit Re powering	5,293,786,447	-	5,293,786,447	-	-	5,317,827,429
2	Ghorashal 3th unit Re powering	7,188,293,802	-	7,188,293,802	-	-	7,192,189,486
3	Sikabaha 225 MW CAPP	3,911,365,773	-	3,911,365,773	-	-	10,177,000,434
4	Cig. & Khulna 1300*2 M W TSC Project	(1,396,356,759)	-	(1,396,356,759)	-	-	2,015,939,839
5	Renewable Energy Based Power Gen.Pilot proj.Kumarg	-	-	-	-	-	5,309,882,609
6	Bibiyana -3 Project	304,458,200	6,074,528,811	6,378,987,012	-	-	12,212,010,577
7	150 MW Bagaban Conversion Project	7,852,747	-	7,852,747	-	-	69,131,601
8	150 MW Syhet Conversion Project	7,935,272	-	7,935,272	-	-	49,903,681
9	70 MW Sahajbazar Conversion Project	4,634,328	-	4,634,328	-	-	21,414,785
10	Barapukura 275 MW Coal Fired Power Plant Extension-3 Unit	1,283,241,032	12,035,202,677	13,318,443,709	-	-	17,557,667,249
11	Construction of Khulna Based Power Plant Connecting Road	322,993,892	-	322,993,892	-	-	1,215,486,091
12	100 MW H.F.O. Power plant, Chapainowabgonj	366,924,699	7,274,028,242	7,640,952,941	10,460,715,454	-	-
13	Ghorashal 365 MW Gas Turbine	1,051,798,001	9,616,434,637	10,668,232,638	-	-	17,028,820,126
14	Bhola 225 MW CAPP	4,241,599,426	7,228,793,441	11,470,392,867	8,098,164,592	20,613,754,836	28,711,919,428
15	Shahjibazar 300/330 MW Project	6,547,246	-	6,547,246	-	-	-
16	Khulna 330 MW CAPP	5,808,100,985	-	5,808,100,985	-	-	6,547,246
17	Moheshkhali 2-600*700MW Coal Based project	135,437,603	-	135,437,603	-	-	5,808,100,985
18	Bibiyana-400MW(South)	-	-	-	-	-	464,873,531
19	Sirajgonj 150 MW	-	-	-	-	-	31,295,766
20	Khulna 150 MW	-	-	-	-	-	20,939,100
21	150 MW Bhola Power Station	-	-	-	-	-	6,468,489
22	Ghorashal 6th unit Re-Powering project	3,145,763	-	3,145,763	-	-	3,145,763
23	Rampal	3,026,311,309	3,026,311,309	6,052,622,618	3,252,248,800	-	3,252,248,800
Total of Generation (A)		21,596,933,665	52,200,123,910	73,797,057,575	29,702,913,006	39,110,345,647	87,760,893,587
B : DISTRIBUTION							
24	Greater Chittagong Scada	69,606,993	-	69,606,993	-	-	-
25	Power Dist. System Development Project, Rajshahi	1,565,987,672	-	1,565,987,672	-	-	2,393,855,931
26	Power Dis. Sys. Syhet	290,616,209	-	290,616,209	-	-	290,616,209
27	NVR	487,379	-	487,379	-	-	487,379
28	Pre-Paid Metering - South Zone Project	1,516,308,185	-	1,516,308,185	-	-	1,708,371,303
29	Central Zone Power Distribution Project	-	-	-	-	-	-
30	5 town Power Distribution Project- WZPDC	77,569,179	60,051,674	137,620,852	-	-	3,026,133,711
31	power dist.system development project, CTG Zone	1,564,117,447	-	1,564,117,447	-	-	4,686,137,486
32	Emergency Rehabilitation of Urban Distribution Project-Ctg	64,368,255	-	64,368,255	-	-	-
33	power dist.system development project, Rangpur Zone	1,227,870,244	-	1,227,870,244	-	-	1,812,916,209
34	Chittagong Hill Tract Distribution Project	(72,679)	(72,679)	(72,679)	(72,679)	-	-
35	Jurachan-Borokol Upazilla Project	-	-	-	-	-	-
36	Chittagong Hill Tract Elect. Project Phase-3	-	-	-	-	-	74,030,011
37	Durgom Haor Alakay Nobayon Joggajaloni Pilot Project, Syhet	12,374,079	-	12,374,079	-	-	29,477,133
38	Solar Street Lighting Program in City Corporation	25,497,456	-	25,497,456	-	-	158,236,862
39	Electrification Project Rangamati	-	-	-	-	-	23,608
40	Pre-Payment Metering Dis.Zone Comilla &ymensing	27,871,998	-	27,871,998	-	-	124,854,940
41	10 Town Power Distribution Project	-	-	-	-	-	-
42	Thanchi Electrification Project	(45,346)	(45,346)	(45,346)	(45,346)	-	-
43	Development Of Power Distribution system in three hilly districts, p	5,149,190	-	5,149,190	-	-	5,149,190
Total of Distribution (B)		6,947,706,259	60,051,674	7,007,757,933	133,857,223	133,857,223	14,360,782,049
C : MISCELLANEOUS							
44	Installation Of 5 MW Solar PV Gnd Connected Generation Project	20,516,705	873,727	21,390,432	504,312	913,756	58,969,684
45	Installation Of Gnd Wind Solar Hybrid Project At Hatya	504,312	409,444	913,756	409,444	913,756	26,904,208
46	Thanchi Solar Photo Voltaic Electrification Project	-	-	-	-	-	-
47	Bangladesh Power Management Institute construction project	987,475	-	987,475	-	-	987,475
48	Kapali-Bilochan	-	-	-	-	-	-
Total of Miscellaneous (D)		22,008,492	1,283,172	23,291,663	504,312	409,444	203,810,764
Grand Total (A+B+C)		28,566,648,416	52,261,458,756	80,828,107,172	9,604,083,411	29,703,322,450	102,325,486,398

Note- 6.02 Statement of Interest During Construction (IDC)

IDC against Project in Progress as at June 30,2017

SL.	Name of Scheme/Projects	IDC Local	IDC Foreign	Total IDC
NO.	Generation:			
1	Ghorashal 4th unit Re-powering	1,751,000	-	1,751,000
2	Ghorashal 3rd unit Re-powering	33,000	79,319,104	79,352,104
3	Bhola 225 MW CCPP	-	-	-
4	Ghorasal 365 MW Gas Turbine	27,515,000	451,635,125	479,150,125
5	Land dev.prt & Build Bound Wall for Rampal power plant pro	15,122,000	-	15,122,000
6	Shikalbaha 225 MW CCPP	19,275,000	128,611,515	147,886,515
7	Bibiyana-3 400 MW Construction Combined Cycle Power Plant	4,144,000	579,466	4,723,466
8	Shahjibazar 300/330 MW Combined Cycle Power Plant	45,292,000	769,430,666	814,722,666
9	Conversion of Shahjibazar2*35 MW P.P to 105 MW CCPP	103,000	-	103,000
10	Conversion of Sylhet 150 MW P.P to 225 MW CCPP	359,000	-	359,000
11	Extention of Barapukuria 275MW Coal Fired Termal Power Plant (3rd Unit)	30,601,000	402,010,016	432,611,016
12	Khulna 330 MW CCPP	9,000	-	9,000
13	Moheskhalii 2-600*700MW Coal Based project	-	-	-
14	Chapai Nawabgonj 100 MW HFO Based Power Plant	4,592,000	107,802,552	112,394,552
15	Construction Og Khulna Based Power Plant Connectin Road	-	-	-
16	Conversion of Baghabari 100 MW P.P to 150 MW CCPP	556,000	-	556,000
	Sub-total (Generation)	149,352,000	1,939,388,444	2,088,740,444
	Distribution:			
17	10 Town Distribution Project	-	-	-
18	Power Distribution system Dev.Project Raj	13,150,000	-	13,150,000
19	Emergency Reh. & Expension Of Urban Areas Power Dis. Sys.Under Chittagong Zo	-	-	-
20	Greater Chittagong -SCADA Rehabilitation, Ctg.	-	-	-
21	Central Zone Power Distribution Project	-	-	-
22	Pre-payment Metering Project (Ph-1), Southern Zone, Ctg	4,777,000	-	4,777,000
23	Hill Tracts Power Dist. Development Project	-	-	-
24	Solar Street Lighting Program In City Corporation	1,126,000	-	1,126,000
25	Pre-payment Metering Project Comilla Mymensing	204,000	-	204,000
26	Power Distribution system Dev.Project Ctg	36,551,000	-	36,551,000
27	Power Distribution system Dev.Project Rangpur	31,035,000	-	31,035,000
28	Power Dis.Sys. Sylhet	74,000	-	74,000
29	IVVR	-	-	-
30	Thanchi	-	-	-
31	5 Town Power Distribution Project	3,603,648	73,965,531	77,569,179
	Sub-total (Distribution)	90,520,648	73,965,531	164,486,179
	Miscellaneous:			
32	Installation Of 5 MW Solar PV Grid Connected Generation Project At Kaptai	303,000	1,076,168	1,379,168
33	Installation Of Grid Wind Solar Hybrid Project At Hatiya	-	504,312	504,312
	Sub-total (Miscellaneous)	303,000	1,580,480	1,883,480
	Grand total	240,175,648	2,014,934,454	2,255,110,102



Particulars	Opening Balance	Adjustment	Adjusted Opening Balance	Addition	Total	Encashed	Closing Balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)
Investment in Share-ICIB	72,602,000	-	72,602,000	-	72,602,000	-	72,602,000
Investment in BPECL	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
Investment in BPRECL	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
Investment in BPSCL	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
Investment in PGCB- Share (1)	2,950,937,428	-	2,950,937,428	-	2,950,937,428	-	2,950,937,428
Investment in PGCB- For 6th Vendor Agreement Dated-1	2,346,393,208	-	2,346,393,208	-	2,346,393,208	-	2,346,393,208
Investment in APSCL	6,617,008,100	-	6,617,008,100	-	6,617,008,100	-	6,617,008,100
Investment in WZPDCL	2,944,022,000	-	2,944,022,000	-	2,944,022,000	-	2,944,022,000
Investment in DESCO	2,262,884,441	-	2,262,884,441	-	2,262,884,441	293,104,250	1,969,780,191
BPDB-RPCL Power Generation Ltd.- EF	810,758,660	-	810,758,660	250,000,000	1,060,758,660	-	1,060,758,660
Investment in NWPSCOL	1,600,000,000	-	1,600,000,000	-	1,600,000,000	-	1,600,000,000
Investment in Bangladesh India Friendship Power Comp	875,546,641	-	875,546,641	750,000,000	1,625,546,641	-	1,625,546,641
EGCB	378,961,000	-	378,961,000	-	378,961,000	-	378,961,000
	20,862,113,478	-	20,862,113,478	1,000,000,000	21,862,113,478	293,104,250	21,569,009,228



Particulars	1	2	3	4	5	6=(4+5)	7	8=(6-7)
	Opening Balance	Adjusted Opening Balance	Addition	Total	Encashed	Closing Balance		
Fixed Deposit:								
Directorate of Finance	18,952,915,634	(1,363,801,949)	17,589,113,685	5,710,567,132	23,299,680,818	3,094,683,465	20,204,997,353	
Pension & Gratuity Fund	2,827,366,636	642,315,417	3,469,682,053	171,828,725	3,641,510,777	-	3,641,510,777	
Central GPF/CPF Account	10,000,000	-	10,000,000	-	10,000,000	-	10,000,000	
Assets Insurance Fund	10,000,000	-	10,000,000	-	10,000,000	-	10,000,000	
Depreciation Account of BPDB	1,134,139,081	33,497,628	1,167,636,710	2,455,129,926	3,622,766,636	441,280,792	3,181,485,844	
Consumer Security Deposit Account	796,316,776	(348,979,717)	447,337,059	21,536,562	468,873,621	-	468,873,621	
Revenue Account of BPDB	1,096,135,094	-	1,096,135,094	81,736,957	1,177,872,051	23,650,229	1,154,221,822	
Central Misc. Collection a/c	133,173,110	50,000,000	183,173,110	13,091,071	196,264,181	-	196,264,181	
Maintenance & Development Fund	16,008,916,085	-	16,008,916,085	7,912,410,285	23,921,326,370	-	23,921,326,370	
Magistrate Court	10,000,000	-	10,000,000	-	10,000,000	-	10,000,000	
Endowment Fund	320,520,062	-	320,520,062	26,092,778	346,612,840	-	346,612,840	
Central Contractor Security Deposit Accounts	-	138,814,422	138,814,422	6,757,211	145,571,633	-	145,571,633	
Sales Proceeds of Electric Equipment	-	534,525,871	534,525,871	25,592,074	560,117,944	-	560,117,944	
Sales Proceeds of Share	-	313,628,328	313,628,328	15,002,575	328,630,903	-	328,630,903	
Sub-Total	41,289,482,479	-	41,289,482,479	16,439,745,294	57,729,227,773	3,559,614,486	54,169,613,287	
Bangladesh Power Development Board-EF	5,132,297,700	-	5,132,297,700	79,937,260	5,212,234,960	-	5,212,234,960	
Grand Total of DOF	46,421,780,179	-	46,421,780,179	16,519,682,554	62,941,462,733	3,559,614,486	59,381,848,247	
Less:								
DESA'S Share	7,154,927	-	7,154,927	-	7,154,927	-	7,154,927	
Fixed deposit by RAO's-Contractors Security Deposit, Labour Welfare & Saving certificates	286,713,100	-	286,713,100	765,556,460	1,052,269,561	754,059,375	298,210,186	
	46,701,338,353	-	46,701,338,353	17,285,239,014	63,986,577,367	4,313,673,861	59,672,903,506	



Note-9

Cash in Hand and at Bank (Code: 130 to 140)

Taka-

77,341,543,289

The amount shown above represents the cash in hand and the amount lying with numerous bank accounts

Particulars	Code No	Amount
Cash in Bank :		
Assets Insurance Fund Account	130	2,648,074
Petty Cash Fund Accounts	131	2,734,000
Pension Account	132	158,851,493
Local Collection Account	133	5,666,914,479
Central Bank Miscellaneous Collection Account	134	18,797,257
Consumers Security Deposit Account	134A	207,869,524
Regional Accounting Office Bank Account	135	12,577,847,795
Regional Collection Account	137	1,289,676,183
Regional Miscellaneous Collection Account	137A	57,724,909
Regional Consumers Security Deposit Account	137B	70,396,003
Deposit Work Account	138	464,212,730
Central Bank Account	139	56,178,953,697
Cash in Bank- Zonal Central Bank Account	139a	573,663,388
Benevolent Fund Account	140	71,253,756
Closing Balance as at June 30, 2017		77,341,543,289

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Note- 10

Accounts Receivable- Trade(Code-141)

Taka-

103,535,954,044

This represents accounts receivables from sale of electricity to DPDC, DESCO, Rural Electrification Board (REB), WZPDCL and Other Consumers directly served by BPDB. It also includes adjustment for electricity used in BPDB's installations.

RAO wise break up of Accounts Receivable 'is shown in Note-10.01. Movement of the above amount given as under :

Particulars	Amount Taka	Amount Taka
BPDB's Consumers (Code-141)		
Balance as at July 01, 2016	23,254,474,338	
Less : Adjustment (Amount transfer to NESCO)	7,301,100,000	
Adjusted opening balance	15,953,374,338	
Add : Amount billed during the year	51,591,521,980	
	67,544,896,318	
Less : Amount collected during the year	50,123,115,311	17,421,781,007
GK Project		
Balance as at July 01, 2016	111,888,267	
Add : Amount billed during the year	109,886,519	
	221,774,786	
Less : Amount collected during the year	132,600,000	89,174,786
132 KV Consumer		
Balance as at July 01, 2016	1,355,789,100	
Add : Amount billed during the year	13,990,056,945	
	15,345,846,045	
Less : Amount collected during the year	14,225,756,006	1,120,090,039
PGCB		
Balance as at July 01, 2016	5,653,792	
Add : Amount billed during the year	-	
	5,653,792	
Less : Amount collected during the year	-	5,653,792
DESA/DPDC		
Balance as at July 01, 2016	48,878,395,846	
Add : Amount billed during the year	49,996,318,481	
	98,874,714,327	
Less : Amount collected during the year	53,628,693,042	45,246,021,285
DESCO		
Balance as at July 01, 2016	5,302,202,347	
Add : Amount billed during the year	29,137,799,676	
	34,440,002,023	
Less : Amount collected during the year	28,898,496,279	5,541,505,744

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Note- 10

Accounts Receivable- Trade(Code-141)

Continued

Particulars	Amount Taka	Amount Taka
WZPDCL		
Balance as at July 01, 2016	956,747,968	
Add : Amount billed during the year	14,030,327,151	
Add : Previous year adjustment	2,553,882,551	
	17,540,957,670	
Less : Amount collected during the year	13,849,421,716	3,691,535,954
REB		
Balance as at July 01, 2016	17,201,938,613	
Add : Amount billed during the year	101,436,501,181	
	118,638,439,794	
Less : Amount collected during the year	99,077,755,021	19,560,684,773
NWZPDCL		
Balance as at July 01, 2016	-	
Add : Amount transfer from BPDP	7,301,100,000	
Add : Amount billed during the year	12,961,662,161	
	20,262,762,161	
Less : Amount collected during the year	9,403,255,497	10,859,506,664
Closing Balance as at June 30, 2017		103,535,954,044

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Regional Accounting Office as well as Bulk Consumers wise breakup are given below :

Name of RAO's & Bulk Consumers	Billed Amount	Collected Amount	Under/ Excess	Amount
Opening Balance				97,067,090,270
Add: During the Year				
Chittagong Electric Supply	15,758,661,022	15,900,737,418	(142,076,395)	
P&D Chittagong	8,071,054,817	8,107,423,696	(36,368,878)	
Kaptai Electric Supply	173,461,342	167,132,600	6,328,742	
Comilla	4,671,528,949	4,579,841,738	91,687,211	
Noakhali	2,423,892,096	2,398,484,400	25,407,697	
Chandpue Electric Supply	667,475,732	612,295,541	55,180,191	
Maymensingh	7,103,921,668	6,476,158,121	627,763,547	
Tangail	2,479,725,000	2,291,328,658	188,396,343	
Sylhet	4,858,003,520	4,724,869,233	133,134,287	
Sahjibazar Electric Supply	413,259,618	379,881,185	33,378,434	
Bogra	1,383,159,708	1,307,130,722	76,028,986	
Ishardi	494,705,756	484,394,878	10,310,878	
Rajshahi	1,101,931,443	1,007,764,194	94,167,249	
Dinajpur	769,152,869	729,271,000	39,881,869	
Rangpur	1,165,736,777	896,107,191	269,629,586	
Baghabari	4,326,456	4,081,891	244,565	
Siddirgonj	10,324,547	9,951,914	372,634	
Ghorasal	41,200,659	46,260,934	(5,060,276)	
132 KV consumer	13,990,056,945	14,225,756,006	(235,699,061)	
Sub- Total	65,581,578,925	64,348,871,317	1,232,707,609	
DESA/ DPDC	49,996,318,481	53,628,693,042	(3,632,374,561)	
DESCO	29,137,799,676	28,898,496,279	239,303,397	
WZPDCL	16,584,209,702	13,849,421,716	2,734,787,986	
REB	101,436,501,181	99,077,755,021	2,358,746,160	
NWZPDCL	12,961,662,161	9,403,255,497	3,558,406,664	
Sub- Total	210,116,491,201	204,857,621,555	5,258,869,646	
PGCB	-	-	-	
GK Projects	109,886,519	132,600,000	(22,713,481)	
Sub- Total	109,886,519	132,600,000	(22,713,481)	
Total	275,807,956,645	269,339,092,871	6,468,863,774	
Balance as at June 30, 2017				103,535,954,044



Note- 11

Accounts Receivable- Others

Taka-

24,360,687,431

It refers to the receivable other than sale of electricity including adjustment as to excess payment made to the Government pertaining to Govt. Duty receivable for sale of electricity from consumers. Movement of the above amount is given below :

Particulars	Amount	Amount
Accounts Receivable - Others(Code-142)		
Balance as at July 01, 2016	686,441,231	
Add : Amount billed/ claimed/ adjustment during the year	-	
	686,441,231	
Less : Amount collected during the year	-	
		686,441,231
Accounts Receivable - Others-PGCB(Code-142-A)		
Balance as at July 01, 2016	1,621,387,513	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	684,277,617	
	2,305,665,129	
Less : Amount Adjusted during the year	2,305,665,129	
		-
Accounts Receivable - Others-APSCL(Code-142-B)		
Balance as at July 01, 2016	263,873,573	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	204,843,774	
	468,717,348	
Less : Amount Adjusted during the year	349,600,000	
		119,117,348
Accounts Receivable - Others-WZPDCL(Code-142C)		
Balance as at July 01, 2016	2,355,759,707	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	149,951,541	
	2,505,711,248	
Less : Amount Adjusted during the year	-	
		2,505,711,248
Accounts Receivable - Others-DESA/DPDC(Code-142D)		
Balance as at July 01, 2016	1,067,523,730	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	-	
	1,067,523,730	
Less : Amount Adjusted during the year	-	
		1,067,523,730
Sub-total		4,378,793,557

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Note- 11

Accounts Receivable- Others

Continued

Particulars	Amount	Amount
Accounts Receivable - Govt. Duty(Code 191+391)-from consumer		
Balance as at July 01, 2016	60,196	
Add : Amount billed/ claimed/ adjustment during the year	4,974,733,110	
	4,974,793,306	
Less : Amount collected during the year	4,974,733,110	
		60,196
Govt. Duty Payable(Code-351)		
Balance as at July 01, 2016	-	
Add : Amount billed/ claimed/ adjustment during the year	-	
	-	
Less : Amount collected during the year	-	
		-
Advance to & From other Govt./ Autonomous/ Semi Govt. Agencies(Code-198)		
Balance as at July 01, 2016	9,209,642,761	
Add : Disbursement during the year	32,832,219,218	
	42,041,861,979	
Less : Amount adjustment	22,060,028,299	
		19,981,833,679
Sub-total		19,981,893,875
Closing Balance as at June 30, 2017		24,360,687,431

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Note- 12

Provision for Bad & Doubtful Debts (Code-143)

Taka-

(1,236,107,585)

This refers to the provision made @ 5% on Accounts Receivable - Trade BPDB'S Portion. sale of electricity. Movement of the above amount is given as under :

Particulars	Amount	Amount
Total Accounts Receivable -BPDB'S Portion (Note-10)	18,631,045,832	
Total Bad Debt provision @ 5%		931,552,292
Less :		
Provision made upto 2015-2016 (Code-143)		1,236,107,585
Provision made during the Year		-
Closing Balance as at June 30, 2017		(1,236,107,585)

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Note- 13

Advance to Contractors & Suppliers, Fuel Supplies (Code-144)

Taka-

6,795,086,188

The above amount refers to the advance extended to the Contractors for services rendered to BPDB and to the suppliers against purchase of goods and supplies from them. Detailed schedule for the above amount could not be made available.

Particulars	Amount	Amount
Deposit Work		
Balance as at July 01, 2016	2,923,032	
Add : Amount addition/ adjustment during the year	-	
	2,923,032	
Less : Amount received/ adjusted	-	
		2,923,032
Others (Revenue, Development, Overhead)		
Balance as at July 01, 2016	901,866,301	
Add : Amount addition/ adjustment during the year	773,631,750	
	1,675,498,051	
Less : Amount received/ adjusted	1,110,658,315	
		564,839,736
Fuel Supplies		
Balance as at July 01, 2016	6,131,412,978	
Add : Amount addition/ adjustment during the year	54,468,770,581	
	60,600,183,559	
Less : Amount received/ adjusted	54,372,860,138	
		6,227,323,421
Closing Balance as at June 30, 2017		6,795,086,188

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Note- 14

Advance to Employees

Taka-

1,747,154,859

This represents the amount advanced to the employees from the General Provident Fund for numerous reasons like construction or repair of house, marriage of deponents etc. and from BPDB's own fund for land purchase, house building, purchase of motor-cycle etc. Movement of the above amounts has been shown below :

Particulars	Amount	Amount
General Provident Fund (Code-145)		
Balance as at July 01, 2016	1,406,006,924	
Add : Advance given	770,299,307	
	2,176,306,232	
Less : Recovered	667,892,099	
		1,508,414,133
Advance to Officers' & Staff (Code146-146A)		
Balance as at July 01, 2016	21,819,095	
Add : Advance given	22,405,004	
	44,224,099	
Less : Recovered	21,406,216	
		22,817,883
House Building Advances (Code-148)		
Balance as at July 01, 2016	239,446,738	
Add : Advance given	18,642,751	
	258,089,488	
Less : Recovered	42,166,645	
		215,922,843
Motor Cycle/ Bi-cycle Advances(Code-150)		
Balance as at July 01, 2016	-	
Add : Advance given	-	
	-	
Less : Recovered	-	
		-
Closing Balance as at June 30, 2017		1,747,154,859

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Note- 15

Stock & Stores

Taka-

13,280,284,606

The movement as well as break up of the above balance is given as under :

Particulars	Amount	Amount
Fuel Stock (Code-151)		
Balance as at July 01, 2016	3,919,434,438	
Add : Purchase	37,335,076,241	
	41,254,510,678	
Less : Used	36,592,396,435	
		4,662,114,243
Material & Other Operating Supplies (Code-152)		
Balance as at July 01, 2016	5,837,131,009	
Add : Purchase	279,267,550	
	6,116,398,559	
Less : Used	219,638,605	
		5,896,759,954
Stores & Supplies Purchase- Foreign (Code-152a)		
Balance as at July 01, 2016	34,950	
Add : Purchase	-	
	34,950	
Less : Used	-	
		34,950
Stores & Supplies Purchase-Received from other stores (Code-152b)		
Balance as at July 01, 2016	-	
Add : Purchase	-	
	-	
Less : Used	-	
		-
Construction Stores (Code-153)		
Balance as at July 01, 2016	2,595,639,130	
Add : Purchase	413,581,468	
	3,009,220,598	
Less : Used	568,493,962	
		2,440,726,636
P.C. Pole (Code-154)		
Balance as at July 01, 2016	310,875,965	
Add : Purchase	773,413,800	
	1,084,289,765	
Less : Used	803,640,943	
		280,648,822
Closing Balance as at June 30, 2017		13,280,284,606

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Note- 16

Security Deposit to Other Utilities

Taka-

666,197,442

The movement as well as break up of the above balance is given as under :

Particulars	Amount	Amount
Temporary Advance (Code-147)		
Balance as at July 01, 2016	64,286,016	
Add : Payment	529,024,916	
	593,310,932	
Less : Adjustment/ Recovery	486,207,919	
		107,103,013
Temporary Advance (Code-147-A)		
Balance as at July 01, 2016	2,227,523	
Add : Payment	-	
	2,227,523	
Less : Adjustment/ Recovery	-	
		2,227,523
LC Deposit with Bank (Code-149)		
Balance as at July 01, 2016	2,925	
Add : Payment	-	
	2,925	
Less : Adjustment/ Recovery	-	
		2,925
Prepaid Rent (Code-162)		
Balance as at July 01, 2016	353,876	
Add : Payment	-	
	353,876	
Less : Adjustment/ Recovery	-	
		353,876
Other Prepaid Expenses (Code-169)		
Balance as at July 01, 2016	10,231,354	
Add : Payment (Advance for land purchase)	-	
	10,231,354	
Less : Adjustment/ Recovery	-	
		10,231,354
Insurance Claims Receivable (Code-182+352+358)		
Balance as at July 01, 2016	30,047,331	
Add : Claims Group Insurance Premium	7,398,817	
	37,446,148	
Less : Recovery	9,069,874	
		28,376,274

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Note- 16

Security Deposit to Other Utilities

Continued

Particulars	Amount	Amount
Security Deposit for Telephone (Code-183)		
Balance as at July 01, 2016	1,889,942	
Add : Payment	24,500	
	1,914,442	
Less : Adjustment/ Recovery	23,200	
		1,891,242
Security Deposit for Gas (Code-184)		
Balance as at July 01, 2016	4,732,533	
Add : Payment	54,669	
	4,787,202	
Less : Adjustment/ Recovery	-	
		4,787,202
Security Deposit for Water (Code-185)		
Balance as at July 01, 2016	100,815	
Add : Payment	-	
	100,815	
Less : Adjustment/ Recovery	-	
		100,815
Claim Receivable from WDB for Exp. against Captai Academy (Code-186)		
Balance as at July 01, 2016	833,580	
Add : Payment	19,271,285	
	20,104,865	
Less: Adjustment	20,887,781	
		(782,916)
With holding Tax & VAT (Code-344+344A+310A)		
Balance as at July 01, 2016	4,448,566	
Add : Deducted	6,541,650,472	
	6,546,099,038	
Less : Payment	6,034,192,901	
		511,906,136
Closing Balance as at June 30, 2017		666,197,442

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IT Deduction at Source (Code-163)		Particulars	
Balance as at July 01, 2016		2,858,945,444	
Add : Deducted during the Year		743,454,932	
Less : Adjustment		347,755	
Closing Balance as at June 30, 2017		3,602,052,620	
Amount		Amount	
3,602,052,620		3,602,052,620	

The movement as well as break up of the above balance is given as under :

Taka-

3,602,052,620

Yearwise Statement of IT Deduction at source	
Year	Amount
2010-11	84,093,115
2011-12	481,292,702
2012-13	491,920,117
2013-14	615,990,129
2014-15	547,354,642
2015-16	638,294,739
2016-17	743,107,176
Grand Total	3,602,052,620

Note- 18

Paid Up Capital

Taka-

172,864,157,079

Particulars	Amount
A. Authorised Capital	<u>200,000,000,000</u>
B. Paid Up Capital :	
Balance as at July 01, 2016	163,627,550,900
Addition during the year	9,236,606,179
Balance as at June 30, 2017	172,864,157,079

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172,864,157,079 Taka-

Taka-

The year-wise break-up of equity capital is shown below :

Note-18.01

Particulars	Year	Govt. Equity	Conversion of Loans & Interest into Equity	Total Equity
		-	2,140,823,000	2,140,823,000
Up to 15.12.71 (Pre-liberation period)		-	1,217,166,000	3,357,989,000
From 16.12.71 to 30.06.77		-	-	3,630,090,500
	1978-79	511,750,000	-	4,141,840,500
	1979-80	562,563,750	1,800,000	4,706,204,250
	1980-81	562,432,500	-	5,268,636,750
	1981-82	685,558,500	2,956,482,250	8,910,677,500
	1982-83	649,767,000	-	9,560,444,500
	1983-84	767,962,500	942,500,000	11,270,907,000
	1984-85	559,925,000	-	11,830,832,000
	1985-86	478,998,000	1,638,284,000	13,948,114,000
	1986-87	928,900,000	-	14,877,014,000
	1987-88	732,850,000	-	15,609,864,000
	1988-89	599,850,000	2,003,954,461	18,213,668,461
	1989-90	419,400,000	2,010,000,000	20,643,068,461
	1990-91	967,080,000	-	21,610,148,461
	1991-92	1,522,183,800	-	23,132,332,261
Total		10,221,322,550	12,911,009,711	23,132,332,261
Less: Share of DESA		1,754,744,055	-	1,754,744,055
Balance C/F		8,466,578,495	12,911,009,711	21,377,588,206





Particulars	Year	Govt. Equity	Conversion of Loans & Interest into Equity	Total Equity
Balance B/F		8,466,578,495	12,911,009,711	21,377,588,206
	1992-93	2,568,441,600	2,277,680,279	26,223,710,085
	1993-94	2,048,970,000	-	28,272,680,085
	1994-95	2,366,310,000	14,000,000,000	44,638,990,085
	1995-96	1,944,735,000	-	46,583,725,085
	1996-97	2,402,100,000	-	48,985,825,085
	1997-98	2,354,670,000	-	51,340,495,085
	1998-99	2,799,690,000	-	54,140,185,085
	1999-2000	3,404,040,000	-	57,544,225,085
	2000-2001	3,289,060,000	-	60,833,285,085
	2001-2002	3,243,720,000	-	64,077,005,085
	2002-2003	3,914,880,000	-	67,991,885,085
	2003-2004	5,533,925,945	-	73,525,811,030
	2004-2005	4,630,827,000	-	78,156,638,030
	2005-2006	6,490,563,727	-	84,647,201,757
	2006-2007	4,675,572,701	-	89,322,774,458
	2007-2008	1,484,860,659	-	90,807,635,117
	2008-2009	2,157,169,781	-	92,964,804,898
	2009-2010	3,503,843,400	-	96,468,648,298
	2010-2011	21,662,587,200	-	118,131,235,498
	2011-2012	17,774,851,726	-	135,906,087,224
	2012-2013	6,930,099,851	-	142,836,187,075
	2013-2014	7,607,651,400	-	150,443,838,475
	2014-2015	5,188,405,800	-	155,632,244,275
	2015-2016	7,995,306,625	-	163,627,550,900
	2016-2017	9,236,606,179	-	172,864,157,078
Balance as at June 30, 2017		143,675,467,088	29,188,689,990	172,864,157,079

Note- 19

Retained Earnings

Taka-

(491,944,861,046)

The above amount refers to the accumulated profit/ (deficit) of BPDB up to the balance sheet date. Detail break-up of previous years adjustment has been shown in note number-57 of the notes to the accounts.

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Particulars	Amount
Balance as at July 01, 2016	(450,355,305,804)
Previous Year Adjustment(Code-205)	2,759,431,402
Comprehensive Income / (Loss)	(44,348,986,644)
Closing Balance as at June 30, 2017	(491,944,861,046)

Note- 20

Appraisal Surplus (Code-204)

Taka-

117,057,871,482

Particulars	Amount
Balance as at July 01, 2016	117,057,871,482
Revalued during the year	-
Closing Balance as at June 30, 2017	117,057,871,482



Note- 21

Govt. Equity Against DESCO's Share

Taka-

3,328,924,865

Particulars	Amount
Balance as at July 01, 2016	2,244,887,760
Revalued during the year	1,084,037,105
Closing Balance as at June 30, 2017	3,328,924,865

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Note- 22

Grants (Code-251 & 252)

Taka-

6,256,005,860

Movement of the above is given as under :

Particulars	Amount
Balance as at July 01, 2016	5,803,755,860
Add :	
Received	452,250,000
Closing Balance as at June 30, 2017	6,256,005,860



Note- 22.01

Grants

Taka-

6,256,005,860

This refers to Grant received from Foreign Agencies and National Government.
Country-wise as well as Development Scheme-wise breakdown of Grant is shown below :

Name of the Donor Country & Scheme		Amount
FOREIGN GRANT :		
1. CANADA		
Power Generation Rehabilitation Project	31,283,000	
Rehabilitation of Siddhirgonj , Sylhet	56,036,000	
Lineman Training Program	4,352,000	
Ghorasal-Tongi 132 KV Transmission Line	55,244,000	
Load Dispatch Center	25,830,000	
Consultancy Services	8,025,000	
Spareparts for Saidpur	10,596,000	
Power System Rehabilitation Project	38,064,707	
Power Distribution Project	32,100,000	
Comprehensive Power System Study for G&T	12,646,250	
Control-room Dispatch Center	616,245	
Total	274,793,202	274,793,202
2. UNITED KINGDOM		
Spareparts for Saidpur	11,562,000	
90 MW Combined Cycle Plant at Asuganj	225,884,000	
Water Treatment Plant at Khulna	30,745,465	
60 MW Asuganj 2nd TTSS	285,310,429	
Total	553,501,894	553,501,894
3. SWEDEN		
Siddirgonj Power Station	588,000	
Prestress Concrete Pole Manufacturing Plant	6,133,500	
Spareparts for Siddirgonj	170,000	
Total	6,891,500	6,891,500
4. FRANCE		
Spareparts for Shahjibazar	1,282,000	
Total	1,282,000	1,282,000
5. UNITED STATE OF AMERICA		
Reconstruction & Rehabilitation at Power Station	276,633,000	
Overhauling & Repairing of Shahjibazar Power Station	25,285,000	
Total	301,918,000	301,918,000
6. SWITZERLAND		
Represent Design of Khulna	3,439,000	
West Zone Engineering Replacement Program	100,435,500	
Control Equipment Repairing Shop	45,962,007	
Total	149,836,507	149,836,507

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Note- 22.01

Grants

Taka-

6,256,005,860

Name of the Donor Country & Scheme		Amount
7. WEST GERMANY		
Secondary Transmission Project	75,950,600	
Electrification	9,851,000	
East Zone Power Replacement	522,266	
Rehabilitation of Bharamara Transmission	8,027,428	
Total	94,351,294	94,351,294
8. JAPAN		
Electrical Equipment Pole	71,505,000	
Total	71,505,000	71,505,000
9. SAUDI ARABIA		
East West Zone PERP	160,147,470	
Total	160,147,470	160,147,470
10. KUWAIT		
300 MW Asuganj TSP Extension	631,654,314	
150 MW Asuganj TSP (5th) Unit	138,445,953	
120 MW Asuganj TSP	769,631,244	
Total	1,539,731,511	1,539,731,511
11. INDIA		
Electrical Equipment Pole	1,953,000	
Total	1,953,000	1,953,000
12. German		
Prepaid Metering	360,339,770	
Total	360,339,770	360,339,770
TOTAL FOREIGN GRANT		3,516,251,148
LOCAL GRANT :		
Chittagong Hill Tracts	1,461,929,000	
Construction of Khulna Besed Power Plant Conecting Road Upto FY 2015-2016	839,703,000	
	2,301,632,000	
Durgom Haor Alakay Nobayan Joggo Jalani Nirvor Bidduth Utpadon PP, Sylhet	152,250,000	
Construction of Khulna Besed Power Plant Conecting Road	300,000,000	
TOTAL LOCAL GRANT		2,753,882,000
TOTAL GRANT AS ON JUNE 30, 2017		6,270,133,148
Less : DESA's Portion		14,127,288
Closing Balance as at June 30, 2017		6,256,005,860

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Note- 23

Deposit Work Fund (Code-206)

Taka-

3,206,606,435

The above amount was received from the consumers for and above 11KV connection for construction of lines and installations of transformers in their premises. Movement of which is shown below :

Particulars	Amount
Balance as at July 01, 2016	3,070,960,706
Add :	
Amount deposited during the year	135,645,729
	3,206,606,435
Less :	
Amount Refunded/ Adjustment	-
Closing Balance as at June 30, 2017	3,206,606,435

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Note- 24

LIQUIDITY DAMAGE RESERVE

Taka-

72,053,500

Liquidity Damage Reserve is shown below :

Particulars	2016-2017	2015-2016
Balance as at July 01, 2016	72,053,500	72,053,500
Add : During the year	-	-
Less: Adjustment during the year	-	-
Closing Balance as at June 30, 2017	72,053,500	72,053,500

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Note- 25

Assets Insurance Fund (Code-318)

Taka- 360,000,000

Particulars	2016-2017	2015-2016
Balance as at July 01, 2016	345,000,000	330,000,000
Add : Created during the year	15,000,000	15,000,000
Less: Debited during the year	-	-
Balance as at June 30, 2017	360,000,000	345,000,000



Note- 26

MAINTANANCE & DEVELOPMENT FUND

Taka-

61,438,185,459

Maintanance & Development Fund is shown below :

Particulars	2016-2017	2015-2016
Balance as at July 01, 2016	46,395,327,096	33,690,360,745
Add : Created during the year	15,042,858,363	12,704,966,351
Less: Debited during the year	-	-
Closing Balance as at June 30, 2017	61,438,185,459	46,395,327,096

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Note: 27 Statement of Budgetary Support From Government

Taka- 396,104,300,000

Particulars	Balance as on 30.06.2016	Loan drawn during FY- 2016-2017	Repayment due for the year	Balance as on 30.06.2017
Budgetary Support From Govt.	356,164,200,000	39,940,100,000	-	396,104,300,000



Sl.No.	Name of the project	Balance as on 01.07.2016	Loan drawn during FY-2016-2017	Repayment due for the year	Refund to The Government	Balance as on 30.06.2017
COMPLETED PROJECT GENERATION						
1	GHORASAL GTPS 1ST & 2ND UNIT RENOV	436,561,600	-	19,920,000	-	416,641,600
2	CHANDPUR 150 M.W.COMBINED CYCLE POWER STATION	4,581,764,000	-	178,635,000	-	4,403,129,000
3	210 MW SHIDDIRGANJ TPS	1,653,314,000	-	174,722,000	-	1,478,592,000
4	REHAB. OF KARNAPHULI HYDRO POWER STATION OF UNIT - 3	193,542,800	-	14,477,000	-	179,065,800
5	CONSTRUCTION OF 150 MW SHIKALBHABA	2,219,099,200	-	127,946,000	-	2,091,153,200
6	71 MW BAGHABARI GAS TURBINE PS	-	-	-	-	-
7	210 MW CHITTAGONG P/S (1ST UNIT)	41,904,000	-	35,952,000	-	5,952,000
8	210 MW GHORASAL TPS (5TH UNIT)	119,220,000	-	30,820,000	-	88,400,000
9	100 MW BAGHABARI GTPS	485,828,000	-	47,994,000	-	437,834,000
10	300/450 M W MEGHNA GHAT THERMAL POWER STATION PHASE-1 (1ST UNIT)	183,300,000	-	24,500,000	-	158,800,000
11	90 MW SYLHET GT PS.	71,553,000	-	21,535,000	-	50,018,000
12	REHAB.OF EXISTING HARIPUR GT PS	36,000,000	-	12,000,000	-	24,000,000
13	210 MW CTG.TPS (2ND UNIT)	260,800,000	-	61,200,000	-	199,600,000
14	POWER PLANT REHABILITATION	270,052,000	-	55,378,000	-	214,674,000
15	210 MW GHORASAL TPS (6TH UNIT)	185,475,000	-	40,805,000	-	144,670,000
16	60 MW SHAHJIBAZAR GT PS.	141,300,000	-	18,800,000	-	122,500,000
17	TONGI 80 MW. GAS TRUBINE POWER STATION AND CONST. OF TRANS. LINE	798,992,400	-	64,517,000	-	734,475,400
18	CONST. OF 120MW SHIDDIRGANJ GTPS	990,400	-	109,000	-	881,400
19	210 MW SHIDDIRGANJ TPS(2ND PHASE)	29,000	-	3,000	-	26,000
20	300 MW COAL BASED TPS-BARAPUKURIA	1,341,987,000	-	113,112,000	-	1,228,875,000
21	POWER PLANT REHABILITATION PROJECT (2ND PHASE)	586,714,000	-	44,324,000	-	542,390,000
22	INSTALLATION OF 8*225 K.W. WIND BASED POWER STATION (ON TEST BASIS)	4,493,200	-	374,000	-	4,119,200
23	150 MW HARIPUR COMBINED CYCLE	1,750,000	-	140,000	-	1,610,000
24	RENOVATION & REHAB. OF UNIT 1,2,3 OF HARIPUR P/S	542,182,600	-	36,289,000	-	505,893,600
25	2*120 MW SHIDDIRGANJ PICKING POWER PLANT	72,640	-	61,000	-	11,640
26	BHOLA 20M.W.GAS TURBINE P/S	920,000	-	102,000	-	818,000
27	CONSTRUCTION OF 150 MW SIRAJGONJ	9,324,700	-	997,500	-	8,327,200
28	CONSTRUCTION OF 150 MW KHULNA	6,850,600	-	455,000	-	6,395,600
29	LAND & INFRA- STRUCTURE DEVELOPMENT FOR GENERATION.	162,895,200	-	11,100,000	-	151,795,200
30	BPDB POWER PLANT MAINTAINANCE & OVER HOLING	897,922,351	-	50,478,000	-	847,444,351
31	90 MW SYLHET COMBIEND CYCLE P/STATION(2ND PHASE)	2,205,924,900	-	176,210,000	-	2,029,714,900
32	COOLING TOWER TO SYLHET-90MW CCP/STATION	33,418,000	-	5,476,000	-	27,942,000
33	SYLHET 150 M.W.COMBINED CYCLE POWER STATION	3,764,205,300	-	122,737,700	-	3,641,467,600
34	CONSTRUCTION OF 820 MW PEAKING POWER PLANT	21,581,066,800	-	933,658,000	-	20,647,408,800
35	BHOLA 225 MW DUAL FUEL CCPP	1,323,400,000	-	-	-	1,323,400,000
36	INSTALLATION GRID WIND SOLAR PHOTOVOLTIC CPG- AT- HATIA	22,184,800	-	-	857,600	21,327,200
Sub-total(Generation):		44,165,037,491	-	2,424,827,200	857,600	41,739,352,691
DISTRIBUTION						
37	GREATER CTG. PDP.PHASE-3	2,188,431,250	-	179,634,500	-	2,008,796,750
38	14 TOWN PDP	-	-	-	-	-
39	PDP EAST, PHASE-2	36,498,000	-	12,954,000	-	23,544,000
40	PDP WEST, PHASE-2	63,116,000	-	20,072,000	-	43,044,000
41	16 TOWN POWER DISTRIBUTION PROJ.	122,476,000	-	31,444,000	-	91,032,000
42	TARRIEF STUDY	(68,000)	-	-	-	(68,000)
43	TECH.ASSTT.TO STR.OF BPDB'S FINANCIAL MANAGEMENT(FMU)	13,760,000	-	2,357,500	-	11,402,500
44	SYSTEM LOSS REDUCTION PILOT PROJECT	69,150,000	-	7,748,000	-	61,402,000
45	POWER DISTRIBUTION PROJECT (EAST - WEST COMBIND), PHASE-3	285,030,800	-	33,480,000	-	251,550,800
46	GREATER RAJSHAHI PDP.PHASE-2	266,876,400	-	30,304,000	-	236,572,400
47	16 TOWN PDP (PHASE-2)	1,019,648,400	-	85,846,000	-	933,802,400
48	TECH.ASSTT.TO STR.OF BPDB'S FINANCIAL MANAGEMENT (FMU- PHASE-2)	9,380,000	-	1,070,000	-	8,310,000
49	REVIEW OF POWER SYSTEM MASTER PLAN	69,000	-	21,000	-	48,000
50	CYCLONE DAMAGED REH.OF DIST.LINE OF CTG.METRO.CITY	12,180,000	-	1,740,000	-	10,440,000
51	PREPAID METERING PILOT SCHEME	19,076,987	-	2,353,000	-	16,723,987
52	GREATER KHULNA PDP.PHASE-2	181,125,600	-	21,389,000	-	159,736,600
53	18 TOWN PDP (PHASE-2)	1,069,264,800	-	92,646,000	-	976,618,800
54	9 TOWN POWER DIST.PROJECT	507,408,000	-	42,844,000	-	464,564,000
55	150 MW CCPP& BARISAL 132 KV	36,000	-	2,000	-	34,000
56	SIX DISTRIBUTION ZONES OF BPDB	531,617,767	-	27,482,000	-	504,135,767
57	REH.OF PDB NETWORK DAMAGED BY CYCLONE AND TIDAL SURGE	32,700,000	-	13,850,000	-	18,850,000
58	10 TOWN POWER DIST.PROJECT	472,986,000	-	15,876,000	364,664	456,745,336
59	EMERGENCY REH. EXP. OF URBAN-UNDER CTG. ZONE	608,784,400	-	15,000,000	3,799,600	589,984,800
60	EMERGENCY REH. EXP. OF URBAN-UNDER RAJ. ZONE	377,382,800	-	12,520,000	-	364,862,800
61	GREATER CTG. PDP.SCADA	37,913,700	-	1,048,000	153,600	36,712,100
62	BANGLADESH CENTRAL POWER DISTRIBUTION PROJECT	1,534,435,217	-	7,104,000	-	1,527,331,217
63	CHITAGONG HILL TRACKS POWER DISTRIBUTION PROJECT	686,680,000	-	4,400,000	6,718,000	675,562,000
64	THANCHI ELECTRIFICATION PROJECT	83,600,000	-	-	1,508,400	82,091,600
Sub-total (Distribution):		10,229,559,121	-	663,185,000	12,544,264	9,553,829,857
MISCELLANEOUS						
65	TAPP FOR CORPORATISATION OF WEST ZONE	1,159,500	-	80,000	-	1,079,500
66	FEASIBILITY STUDY FOR PEAKING POWER PLANT IN THE DHAKA AREA	150,000	-	18,750	-	131,250
67	TECHNICAL ASSISTANCE FOR THE CORPORATIZATION OF BPDB	335,282	-	82,500	-	252,782
68	INSTALLATION OF 7 NOS. 132/ 33 KV CAPACITOR BANK	122,320,800	-	10,038,000	-	112,282,800
Sub-total (Miscellaneous):		123,965,582	-	10,219,250	-	113,746,332
GRAND TOTAL (Completed Projects)		54,518,562,194	-	3,098,231,450	13,401,864	51,406,928,880



Sl.No.	Name of the project	Balance as on 01.07.2016	Loan drawn during FY-2016-2017	Repayment due for the year	Refund to The Government	Balance as on 30.06.2017
ONGOING PROJECT						
GENERATION						
1	REHAB & UPGRADATION OF ASHUGANJ P/STATION OF UNIT 3,4 & 5	2,114,826,800	-	-	-	2,114,826,800
2	SIKALBHAHA 225 MW DUAL FUEL CCPP	592,598,000	149,000,000	-	-	741,598,000
3	INSTALLATION OF 5 MW SOLAR PHOTOVOLTAIC CPG- KAPTAI	10,113,600	200,000	-	-	10,313,600
4	CONSTRUCTION OF BIBHYANA-III 400 MW COMBINED CYCLE POWER PLANT	1,720,526,400	176,000,000	-	24,000,000	1,872,526,400
5	SHAJIBAZAR 330 MW COMBINED CYCLE POWER PLANT	1,341,000,000	1,220,000,000	-	-	2,561,000,000
6	CONVERSION OF SHAJIBAZAR 2*35 MW POWER PLANT TO 105 MW COMBINED CYCLE POWER PLANT	5,504,800	-	-	2,080,000	3,424,800
7	CONVERSION OF SYLHET 150 MW POWER PLANT TO 225 MW COMBINED CYCLE POWER PLANT	13,972,800	-	-	2,000,000	11,972,800
8	CONVERSION OF BAGHABARI 100 MW POWER PLANT TO 150 MW COMBINED CYCLE POWER PLANT	18,327,600	-	-	21,600	18,306,000
9	EXTENSION OF BARAPUKURIA 275MW COAL FIRED THERMAL POWER PLANT (3RD UNIT)	972,816,000	296,000,000	-	27,777,600	1,241,038,400
10	CHAPAI NAWABGANJ 100MW HFO BASED POWER PLANT	123,200,000	170,760,000	-	15,038,800	278,921,200
11	CONSTRUCTION OF GHORASHAL 365MW COMBINED CYCLE POWER PLANT	881,800,000	182,400,000	-	-	1,064,200,000
12	CONSTRUCTION OF KHULNA BASED POWER PLANT CONNECTING ROAD	100,000,000	-	-	-	100,000,000
13	CONSTRUCTION OF BOUNDARY WALL, LAND DEVELOPMENT, MAINTENANCE OF RAMPAL POWER PLANT (2ND BLOCK)	255,280,000	1,204,480,000	-	30,153,600	1,429,606,400
14	GHORASAL 3RD UNIT REPOWERING PROJECT	-	200,000,000	-	-	200,000,000
15	GHORASAL 4TH UNIT REPOWERING PROJECT	-	184,000,000	-	-	184,000,000
16	KHULNA 330MW DUAL FUEL CCPP	-	2,000,000	-	-	2,000,000
Sub-total(Generation):		8,149,966,000	3,784,840,000	-	101,071,600	11,833,734,400
TRANSMISSION						
17	REH.REN.AUG.OF GRID SYSTEM (RRAGS) 2ND PHASE	1,096,355,468	-	-	-	1,096,355,468
Sub-total (Transmission) :		1,096,355,468	-	-	-	1,096,355,468
DISTRIBUTION						
18	5 TOWN POWER DIST PROJECT	130,123,600	-	10,082,000	-	120,041,600
19	TECHNICAL ASSISTANCE FOR THE CORPORATIZATION OF WESTZONE DISTRIBUTION OF THE BPDB	(10,155,500)	-	-	-	(10,155,500)
20	PREPAID METERING SOUTHERN ZONE	74,366,800	274,000,000	110,000	-	348,256,800
21	SOLAR STREET LIGHTING PROGRAMME IN CITY CORP	43,096,400	8,000,000	-	5,600,000	45,496,400
22	PREPAYMENT METERING PROJECT FOR DISTRIBUTION ZONE COMILLA & MYMENSING	6,730,400	3,800,000	-	29,083	10,501,317
23	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT CHITTAGONJ	1,230,920,000	600,000,000	-	-	1,830,920,000
24	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT RAJSHAHI	317,520,000	827,200,000	-	-	1,144,720,000
25	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT RANGPUR	363,600,000	680,000,000	-	-	1,043,600,000
26	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT SYLHET	-	100,000,000	-	-	100,000,000
Sub-total (Distribution):		2,156,201,700	2,493,000,000	10,192,000	5,629,083	4,633,380,617
GRAND TOTAL (Ongoing Projects)		11,402,523,168	6,277,840,000	10,192,000	106,700,683	17,563,470,485
A. TOTAL :(Completed & Ongoing)		65,921,085,362	6,277,840,000	3,108,423,450	120,102,548	68,970,399,365
Add:						
B. Current Portion		22,737,173	2,556,831,450	3,108,423,450	-	(528,854,827)
C. Cash Loan from Government		3,483,631,594	-	-	-	3,483,631,594
Total (A+B+C)		69,427,454,129	8,834,671,450	6,216,846,900	120,102,548	71,925,176,132
Less:						
Current Portion		1,999,139,900	-	-	-	1,999,139,900
Transfer to PGCB & APSCL		136,129,250	-	-	-	136,129,250
Transfer to PGCB		1,328,200,000	-	-	-	1,328,200,000
Transfer to WZPDCL		0	-	-	-	0
Adjustment as per DOF Note		(48,563,000)	-	-	-	(48,563,000)
Adjustment for opening balance recasting		(14,000,000)	-	-	-	(14,000,000)
D. Sub- Total		3,400,906,150	-	-	-	3,400,906,150
Closing Balance		66,026,547,979	8,834,671,450	6,216,846,900	120,102,548	68,524,269,981



Note- 29 Summary of Foreign Loan

Taka - 106,254,542,120

Particulars	Accounts Code		Figures against related Codes		Figures against Foreign Loan		Balance June 30, 2017
	Debit	Credit	Debit	Credit	Debit	Credit	
Opening Balance		302	-	-	-	53,117,903,527	53,117,903,527
Reversal of Current Maturity	313	302	1,917,508,208	-	-	1,917,508,208	55,035,411,735
Disbursement for the year (Ongoing)	109	302	56,621,516,910	-	-	56,621,516,910	111,656,928,645
Repayment for the year	302	199	-	2,018,219,544	2,018,219,544	-	109,638,709,100
Exchange Rate Loss- Ongoing	109	302	626,735,223	-	-	626,735,223	110,265,444,323
Exchange Rate Loss- Completed	673	302	546,704,449	271,857,160	271,857,160	546,704,449	110,540,291,612
Current Maturity	302	313	-	4,285,749,492	4,285,749,492	-	106,254,542,120
Transfer To PGSB as per 6th vendor agreement Dated: 10-04-2012	302						106,254,542,120
Closing Balance as on 30.06.2017							106,254,542,120
Total of the Transaction			59,712,464,790	6,575,826,197	6,575,826,197	112,830,368,316	
Exchange Rate (Gain)/Loss							
Ongoing:							
Generation	109	302	566,683,549				
Transmission	109	302	-				
Distribution	109	302	60,051,674				
Total Exchange Loss Chargeable to Development Projects			626,735,223				
Completed :							
Generation	673	302	546,704,449				
Transmission	673	302	-				
Distribution	673	302	(271,857,160)				
Miscellaneous	673	302	-				
Total Exchange Loss Chargeable to Income Statement			274,847,289				
Total Exchange Loss against Foreign Loan			901,582,511				
IDC							
Ongoing:							
Generation	109	316	1,940,968,924				
Transmission	109	316	-				
Distribution	109	316	73,965,531				
Total IDC Chargeable to Development Projects			2,014,934,454				
Completed :							
Generation	671	316	662,835,902				
Transmission	671	316	-				
Distribution	671	316	451,566,271				
Miscellaneous	671	316	-				
Total Interest Chargeable to Income Statement			1,114,402,173				
Total IDC & Interest against Foreign Loan			3,129,336,628				



Note- 30 Security Deposit Fund (Consumers) Code-321

Taka-

5,199,031,937

The above amount has been arrived at as follows :

Particulars	Amount
Balance as at July 01, 2016	4,743,236,482
Add : Amount deposited during the year	457,505,456
	5,200,741,937
Less : Amount refunded	1,710,000
Balance as at June 30, 2017	5,199,031,937

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Note- 31 **General Provident Fund/ Contributory Provident Fund**

Taka-

7,142,711,280

It represents the amount contributed by the employees toward General Provident Fund (GPF) and Contributory Provident Fund (CPF) and Interest Accrued thereon. The composition and movement are as follows :

Particulars	(Code-355+331+341)	(Code-332+356+317)	Amount
	GPF/ CPF	Interest	
Balance as at July 01, 2016	3,153,831,004	3,053,843,116	6,207,674,120
Add :			
Amount deposited during the year	1,194,911,496	1,055,177,169	2,250,088,665
	4,348,742,500	4,109,020,285	8,457,762,785
Less :			
Amount refunded	663,218,305	651,833,200	1,315,051,505
Balance as at June 30, 2017	3,685,524,195	3,457,187,084	7,142,711,280



Note- 32 **Gratuity & Pension Fund**

Taka-

13,298,234,795

The above amount has been arrived at as follows :

Particulars	Gratuity & Pension (Code-353&354)	Amount
Balance as at July 01, 2016	12,266,119,259	12,266,119,259
Add : Provision during the year	3,672,986,126	3,672,986,126
	15,939,105,385	15,939,105,385
Less : Pension paid during the year	2,640,870,590	2,640,870,590
Balance as at June 30, 2017	13,298,234,795	13,298,234,795

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Note- 33

Accounts Payable

Taka-

45,155,545,968

This represents amount payable to suppliers for purchase of fuel and other operating materials including amount payable to contractors for services rendered to BPDB.

Particulars	A/P-Contractors (Code-311)	A/P- Others (Code-312)	Amount
Balance as at July 01, 2016	34,870,475,403	76,608,756	34,947,084,160
Add :			
Payable during the year	145,427,417,918	2,459,450	145,429,877,368
	180,297,893,321	79,068,206	180,376,961,528
Less :			
Payment made during the year	135,220,522,646	892,914	135,221,415,560
Balance as at June 30, 2017	45,077,370,675	78,175,292	45,155,545,968

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Note- 34 Security Deposit Contractors and Suppliers

Taka-

873,911,545

Earnest money and security money deposited by the contractors & suppliers and deposit other than works have been shown under this head. Movement of the same is shown below:

Particulars	Security Deposit (Code-322)	Other Deposit (Code-324)	Amount
Balance as at July 01, 2016	812,445,479	4,583,289	817,028,768
Add :			
Addition for the year	305,370,931	535,677	305,906,608
	1,117,816,410	5,118,966	1,122,935,376
Less :			
Refunded during the year	248,846,882	176,949	249,023,831
Balance as at June 30, 2017	868,969,528	4,942,017	873,911,545

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Note- 35

Current Portion of Long Term Liabilities (Code-313)

Taka-

7,394,172,942

It refers to the amount likely to fall due in respect of long term loans within next financial year. Break-down of each category of loan is given below :

Particulars	Amount
Balance as at July 01, 2016	4,474,339,658
Add:	
Government Loan	3,108,423,450
Foreign Loan	4,285,749,492
	7,394,172,942
Less: Repayment	4,474,339,658
Balance as at June 30, 2017	7,394,172,942

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Note- 36

Debt Servicing Liabilities for Repayment of Principal (Code-199)

Taka- 72,926,355,251

The above amount refers to the arrears in respect of principal due against foreign loans and local loans. Movement of the above figures is shown below :

Particulars	Govt. Loan	Foreign Loan	Amount
Balance as at July 01, 2016	17,263,795,401	53,027,915,029	70,291,710,430
Add:			
Repayment due for the year	3,454,502,650	2,167,372,802	5,621,875,452
	20,718,298,051	55,195,287,831	75,913,585,882
Less :			
Repayment	1,737,539,890	1,249,690,740	2,987,230,630
Balance as at June 30, 2017	18,980,758,160	53,945,597,091	72,926,355,251

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Note- 36.01

Debt Servicing Liabilities for Repayment of Principal - BPDB (Code-199)**Taka- 54,877,230,182**

The above amount refers to the arrears in respect of principal due against foreign loans and local loans. Movement of the above figures is shown below :

Particulars	Govt. Loan	Foreign Loan	Amount
Balance as at July 01, 2016	13,971,732,876	38,766,084,942	52,737,817,818
Add:			
Repayment due for the year	3,108,423,450	2,018,219,544	5,126,642,994
	17,080,156,326	40,784,304,486	57,864,460,812
Less :			
Repayment	1,737,539,890	1,249,690,740	2,987,230,630
Balance as at June 30, 2017	15,342,616,435	39,534,613,746	54,877,230,182



Note- 36.02

Debt Servicing Liabilities for Repayment of Principal - PGCB (Code-199A)

Taka- 9,674,895,051

The above amount refers to the arrears in respect of principal due against foreign loans and local loans. Movement of the above figures is shown below :

Particulars	Govt. Loan	Foreign Loan	Amount
Balance as at July 01, 2016	2,341,423,875	7,032,242,007	9,373,665,882
Add:			
Repayment due for the year	236,507,800	64,721,369	301,229,169
	2,577,931,675	7,096,963,376	9,674,895,051
Less :			
Repayment	-	-	-
Balance as at June 30, 2017	2,577,931,675	7,096,963,376	9,674,895,051

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Note- 36.03

Debt Servicing Liabilities for Repayment of Principal - APSCL (Code-199B)

Taka- 6,311,549,129

The above amount refers to the arrears in respect of principal due against foreign loans and local loans. Movement of the above figures is shown below :

Particulars	Govt. Loan	Foreign Loan	Amount
Balance as at July 01, 2016	950,638,650	5,214,418,183	6,165,056,833
Add:			
Repayment due for the year	109,571,400	36,920,896	146,492,296
	1,060,210,050	5,251,339,079	6,311,549,129
Less :			
Repayment	-	-	-
Balance as at June 30, 2017	1,060,210,050	5,251,339,079	6,311,549,129

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Note- 36.04

Debt Servicing Liabilities for Repayment of Principal - WZPDCL (Code-199C)

Taka- 2,062,680,890

The above amount refers to the arrears in respect of principal due against foreign loans and local loans. Movement of the above figures is shown below :

Particulars	Govt. Loan	Foreign Loan	Amount
Balance as at July 01, 2016	-	2,015,169,897	2,015,169,897
Add:			
Repayment due for the year	-	47,510,992	47,510,992
	-	2,062,680,890	2,062,680,890
Less :			
Repayment	-	-	-
Balance as at June 30, 2017	-	2,062,680,890	2,062,680,890

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Note- 37

Reimbursable Project Aids (RPA) (Code-199)**Taka- 1,024,287,460**

It represents the intermediate liability to the Government for meeting local expenditure against reimbursable project aid. On receipts of replenishment from donors the amount of liability is reduced. Movement of the same is given below :

Particulars	Amount
Balance as at July 01, 2016	1,024,287,460
Add :	
Addition for the year	-
	1,024,287,460
Less :	
Refunded during the year	-
Balance as at June 30, 2017	1,024,287,460



Note- 38 Debt Servicing Liabilities (Interest) (Code-316)-Global

Taka- 60,722,748,884

The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans. The above amount has been arrived at as under :

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
<u>Interest on Debenture :</u>				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
Total Interest on Debenture	499,156	-	-	499,156
<u>Interest on Foreign Loan (Code-316)</u>				
Completed Projects- Adjustment	18,466,606,506	444,755,941	155,587,953	18,755,774,494
Ongoing Projects	21,985,377,934	3,129,336,628	1,724,923,199	23,389,791,363
Total Interest on Foreign Loan	40,451,984,440	3,574,092,569	1,880,511,152	42,145,565,857
<u>Interest on Government Loan (Code-316)</u>				
Completed Projects	2,967,802,540	99,084,534	-	3,066,887,074
Ongoing Projects	13,634,068,227	1,875,728,569	-	15,509,796,796
Total Interest on Government Loan	16,601,870,768	1,974,813,103	-	18,576,683,871
Balance as at June 30, 2017	57,054,354,364	5,548,905,672	1,880,511,152	60,722,748,884



Note- 38.01 Debt Servicing Liabilities (Interest) (Code-316)-BPDB

Taka- 49,429,281,795

The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans. The above amount has been arrived at as under :

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
<u>Interest on Debenture :</u>				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
Total Interest on Debenture	499,156	-	-	499,156
<u>Interest on Foreign Loan (Code-316)</u>				
Completed Projects- Adjustment	10,166,694,110	-	155,587,953	10,011,106,157
Ongoing Projects	21,985,377,934	3,129,336,628	1,724,923,199	23,389,791,363
Total Interest on Foreign Loan	32,152,072,044	3,129,336,628	1,880,511,152	33,400,897,520
<u>Interest on Government Loan (Code-316)</u>				
Completed Projects	518,088,322	-	-	518,088,322
Ongoing Projects	13,634,068,227	1,875,728,569	-	15,509,796,796
Total Interest on Government Loan	14,152,156,550	1,875,728,569	-	16,027,885,119
Balance as at June 30, 2017	46,304,727,750	5,005,065,197	1,880,511,152	49,429,281,795

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Note- 38.02 Debt Servicing Liabilities (Interest)- (Code-316-A)- PGCB

Taka- 7,689,452,237

The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans. The above amount has been arrived at as under :

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Interest on Foreign Loan (Code-316-A)				
Completed Projects- Adjustment	5,665,213,309	326,460,546	-	5,991,673,855
Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	5,665,213,309	326,460,546	-	5,991,673,855
Interest on Government Loan (Code-316-A)				
Completed Projects	1,641,190,480	56,587,902	-	1,697,778,382
Ongoing Projects	-	-	-	-
Total Interest on Government Loan	1,641,190,480	56,587,902	-	1,697,778,382
Balance as at June 30, 2017	7,306,403,789	383,048,448	-	7,689,452,237

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Note- 38.03 Debt Servicing Liabilities (Interest)- (Code-316-B)-APSC

Taka- 2,747,993,267

The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans. The above amount has been arrived at as under :

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Interest on Foreign Loan (Code-316-B)				
Completed Projects- Adjustment	2,009,135,946	15,854,846	-	2,024,990,793
Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	2,009,135,946	15,854,846	-	2,024,990,793
Interest on Government Loan (Code-316-B)				
Completed Projects	680,505,842	42,496,632	-	723,002,474
Ongoing Projects	-	-	-	-
Total Interest on Government Loan	680,505,842	42,496,632	-	723,002,474
Balance as at June 30, 2017	2,689,641,788	58,351,478	-	2,747,993,267



Note- 38.04 Debt Servicing Liabilities (Interest)-(Code-316-C)- WZPDCL

Taka- 856,021,585

The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans. The above amount has been arrived at as under :

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Interest on Foreign Loan (Code-316-C)				
Completed Projects- Adjustment	625,563,140	102,440,549	-	728,003,689
Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	625,563,140	102,440,549	-	728,003,689
Interest on Government Loan (Code-316-C)				
Completed Projects	128,017,896	-	-	128,017,896
Ongoing Projects	-	-	-	-
Total Interest on Government Loan	128,017,896	-	-	128,017,896
Balance as at June 30, 2017	753,581,036	102,440,549	-	856,021,585



Note- 39 Interest on Budgetary Support from Govt. (Code-316 D)

Taka- 44,817,892,760

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Interest on Budgetary Support from Govt.	33,529,595,714	11,288,297,047	-	44,817,892,760
Balance as at June 30, 2017	33,529,595,714	11,288,297,047	-	44,817,892,760

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Note- 40

Other Liabilities

Taka-

1,142,710,738

It represents various arrears current liabilities for accrued salaries and allowances and other expenditure.
The break-up of the above balance is given as under

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Accrued Salaries and Allowances (Code-314)	1,048,595	-	-	1,048,595
Accrued Expenses- Others (Code-315)	1,539,906	7,271,484	7,267,979	1,543,411
CBA Contribution (Code-325)	1,342,347	1,568,489	1,468,739	1,442,097
Benevolent Fund (Code-342)	-	10,834,715	10,834,715	-
Employees Other Salary Deduction (Code-343)	22,730,683	16,845,322	15,620,248	23,955,757
Fund for Employees Honorarium (Code-357)	823,593,497	255,077,060	4,176,238	1,074,494,319
Other Liabilities (Code-359)	40,283,171	1,568,677	1,625,290	40,226,558
Balance as at June 30, 2017	890,538,199	293,165,748	40,993,209	1,142,710,738

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Note- 41

Clearing Accounts

Taka-

(252,702,328)

Details of the above amount is given as under :

Particulars	Debit	Credit
194- Adjustment Accounts	-	112,872,214
195- PC Pole Accounts	499,334,394	499,334,394
901- Remittance to Regional Collection Account	52,158,513,136	-
902-Retention Remittances to Regional Collection A/C	-	-
903- Remittance from Local Collection Account	-	52,158,513,136
904-Retention Remittances from LocalCollection A/C	-	-
905- Remittance to Central Bank	52,302,833,666	2,164,877,536
905A-'Remittances to Zonal Central Bank Account.	42,918,102,603	5,460,236,476
906- Remittance from Regional Collection Account	-	45,730,740,304
906A-'Remittances from Regional Collection Account. (To Zonal Central A/C)	-	42,904,899,498
907- Remittance to Regional Account	304,718,018,543	4,860,193
907A-'Remittances to Regional & Accounting Office.	11,945,583,250	-
908- Remittance from Central Bank	31,250,312	303,364,826,443
908A-'Remittances from Zonal Central Bank Account.	88,444,000	12,104,892,650
909- Remittances from Retention Account.	3,928,034	8,584,391
910 - Remittances to Unit from Retention Account.	-	-
911- Remittances to Zonal Fund.	-	-
912- Remittance- Pension Account	-	-
913- Remittance- Benevolent Fund Account	9,442,410	8,398,390
914- Remittance- Group Insurance	1,244,256	1,307,036
915- Remittance- GPF/ CPF Account	922,556,714	1,038,432,834
916- Clearing Account Local Office	46,168,105,558	46,168,235,479
917- Clearing Account Regional Accounting	-	-
918- Clearing Account Central Office	74,560,541,460	75,052,586,706
919- Remittance Miscellaneous Collection	94,547,157	83,495,407
920- Remittance to Regional Consumers S/D Account	309,768,620	305,768,562
921- Remittance to Central Bank from Regional Misc. Collection Account	980,241,640	312,734,774
922- Remittance to Central Bank from Regional S/D Account	381,290,118	358,287,433
923- Remittance to PGCB	-	-
924-Clearance From Water Development Board.	20,887,781	22,442,000
925-Clearance From House Building Loan	23,600,037	19,205,506
Total	588,138,233,688	587,885,531,360
Closing Balance as at June 30, 2017		(252,702,328)

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Note- 42

Energy Sales

Taka-

273,254,074,094

Break-up of DESA ,DESCO & RAO wise sale of energy and comparative figures of energy generated sold & system loss have been shown in Note-42.01 & 42.02 respectively.

Consumer category-wise break up of energy sales has been shown below :

Particulars	2016-2017	2015-2016
501.01 Domestic Light & Power	21,578,649,321	24,653,824,535
501.02 Agriculture	619,563,450	1,087,060,343
501.03 Small Industries	3,507,157,852	4,621,655,531
501.04 Non Residential Light & Power	763,700,416	806,904,677
501.05 Commercial & Offices	9,151,757,561	10,820,064,186
501.06 Medium Voltage (11KV)	11,942,857,069	15,011,409,561
501.07 DPDC	49,996,318,481	47,236,046,553
501.07 DESCO	29,137,799,676	27,665,097,212
501.07 WAZPDCL	14,030,327,151	10,577,710,283
501.07 REB	101,436,501,181	88,345,583,088
501.07 NWZPDCL	12,961,662,161	-
501.08 33 KV & Above Consumers	3,504,734,218	3,789,986,272
501.08A 132 KV Consumers	13,990,056,945	8,234,761,892
501.09 GK Project	109,886,519	115,546,202
501.09A PGCB	-	-
501.10 Street & Pump	523,102,094	790,742,175
501.10A Demand Charge	-	3,075,449
501.10B Minimum Charge	-	-
Total Energy Sales	273,254,074,094	243,759,467,959

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Particulars	2016-2017	2015-2016
1. Chittagong Electric Supply	15,758,661.022	15,281,114.792
2. P&D Chittagong	8,071,054.817	7,635,033.821
3. Kaptai Electric Supply	173,461,342	166,646,878
4. Comilla	4,671,528,949	4,738,080,155
5. Noakhali	2,423,892,096	2,297,887,191
6. Chandpue Electric Supply	667,475,732	216,998,121
7. Maymensingh	7,103,921,668	6,474,428,873
8. Tangail	2,479,725,000	2,326,530,013
9. Sylhet	4,858,003,520	4,675,815,169
10. Sahyibazar Electric Supply	413,259,618	373,205,707
11. Bogra	1,383,159,708	5,039,750,244
12. Ishardi	494,705,756	1,749,836,883
13. Rajshahi	1,101,931,443	3,909,248,194
14. Dinajpur	769,152,869	2,701,319,961
15. Rangpur	1,165,736,777	3,946,132,101
16. Baghabari	4,326,456	3,955,692
17. Siddirgonj	10,324,547	10,138,873
18. Ghorasal	41,200,659	38,600,061
19. GK Project	109,886,519	115,546,202
20. 132 KV consumer	13,990,056,945	8,234,761,892
21. DPDC	49,996,318,481	47,236,046,553
22. DESCO	29,137,799,676	27,665,097,212
23. WZPDC	14,030,327,151	10,577,710,283
24. REB	101,436,501,181	88,345,583,088
25. NWZPDC	12,961,662,161	-
Total Energy Sales	273,254,074.094	243,759,467,959



Note- 42.02

DPDC ,DESCO,WZAPCL,REB & RAO wise Break up of Energy Sales

Taka-

273,254,074,094

Particulars	FY-2016-2017		FY-2015-2016	
	BULK	PDB-OWN	BULK	PDB-OWN
1 . Chittagong Electric Supply	-	15,758,661,022	-	-
2 . P&D Chittagong	-	8,071,054,817	-	-
3 . Kaptai Electric Supply	-	173,461,342	-	-
4 . Comilla	-	4,671,528,949	-	-
5 . Noakhali	-	2,423,892,096	-	-
6 . Chandpue Electric Supply	-	667,475,732	-	-
7 . Maymensingh	-	7,103,921,668	-	-
8 . Tangail	-	2,479,725,000	-	-
9 . Sylhet	-	4,858,003,520	-	-
10. Sahjibazar Electric Supply	-	413,259,618	-	-
11. Bogra	-	1,383,159,708	-	-
12. Ishardi	-	494,705,756	-	-
13. Rajshahi	-	1,101,931,443	-	-
14. Dinajpur	-	769,152,869	-	-
15. Rangpur	-	1,165,736,777	-	-
16. Baghabari	-	4,326,456	-	-
17. Siddirgonj	-	10,324,547	-	-
18. Ghorasal	-	41,200,659	-	-
19. GK Project	-	109,886,519	-	-
20. 132 KV consumer	-	13,990,056,945	-	-
Sub- Total of RAO's	-	65,691,465,444	-	-
21. REB	101,436,501,181	-	71,989,240,000	-
Total REB	101,436,501,181	65,691,465,444	71,989,240,000	-
22. DPDC	49,996,318,481	-	41,118,580,000	-
23. DESCO	29,137,799,676	-	23,354,810,001	-
24. WZPDCL	14,030,327,151	-	11,434,330,000	-
25. NWZPDCL	12,961,662,161	-	-	-
Sub- Total	106,126,107,469	-	75,907,720,001	-
Total Energy Sales	207,562,608,650	65,691,465,444	147,896,960,001	-

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Note- 43

Other Operating Income

Taka-

9,698,102,540

This refers to miscellaneous receipts in addition to sale of energy.
Detailed break-up of those miscellaneous receipts are given below :

Particulars	2016-2017	2015-2016
0.11 Connection & Disconnection Fees	137,896,845	186,448,901
0.12 Late Payment Surcharge / Interest on Consumers Bill	430,378,361	517,491,518
0.13A Interest on Bank Account	3,551,517,604	3,003,653,161
0.13B Interest on Security Deposit	3,026,439	2,515,121
0.13C Interest on Investment	2,027,411,305	3,191,459,774
0.13D Interest on Advances	25,016,415	24,282,013
0.14 Rebate on Govt. Electricity Duty	55,777	81,498
0.15 Sale of Tender Documents	10,143,637	7,133,965
0.16 House Rent Recovery	26,787,366	19,749,652
0.17 Transport Charge	34,583,772	1,473,389
0.18 Meter Rent / Service Charge	4,430,927	30,375,024
0.18A Transformer Rent	14,589	264,521
0.19 Sale of Scrap Material	57,216,244	61,282,352
0.19A Miscellaneous Income	494,092,880	204,089,724
0.19B Income from Cargo Transfer	1,622,579	2,147,099
0.19C Penalty for Unauthorized Connection	2,094,863	1,098,883
0.19D Rental Income-Land Lease	210,468,926	17,764,654
0.19E Rental Income Building	6,260,748	2,650,453
0.19F Meter Testing Fee	-	-
0.19G Liquidity Damage	2,014,042,793	1,204,304,551
0.19H Dividend Received From PGCB	421,735,617	527,169,522
0.19H Dividend Received From DESCO	-	279,146,914
0.19H Dividend Received From APSCL	99,220,647	33,073,549
0.19H Dividend Received From North West Power Generation	90,000,000	136,000,000
0.19H Dividend Received From EGCB	-	10,069,620
0.19H Dividend Received From BPDB-RPCL	49,992,375	-
0.19I Income From Medical Centre	91,830	111,460
Closing Balance	9,698,102,540	9,463,837,317

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Note- 44- GENERATION EXPENSES

Code No.	Head of Accounts	Operation Expenses. Code No.	Maintenance Expenses. Code No.	Total Expenses. FY 2016-2017	Total Expenses. FY 2015-2016
		611	612		
0.20	Pay of Officers	614,542,459	-	614,542,459	360,848,308
0.21	Pay of Staff	811,206,534	-	811,206,534	757,808,422
0.22	Allowances of Officers	354,796,020	-	354,796,020	129,128,576
0.23	Allowances of Staff	605,735,004	-	605,735,004	329,899,644
0.24	Leave Encasement	155,933,120	-	155,933,120	5,159,594
0.25	Overtime Allowances (Single Rate)	123,939,754	-	123,939,754	74,638,694
25a	Overtime Allowances (Double Rate)	689,352,467	-	689,352,467	419,295,881
0.26	Traveling Expenses/ Allowances(For Official)	91,147,763	-	91,147,763	64,545,032
26a	Traveling Expenses (For Training)	15,397,348	-	15,397,348	13,642,591
0.27	Conveyance Charge	1,194,615	-	1,194,615	1,030,352
0.28	House Rent Expenses	-	-	-	-
0.29	Medical Expenses	12,954,860	-	12,954,860	12,701,964
29a	Washing Expenses	172,563	-	172,563	234,817
0.30	Representation & Entertainment	384,240	-	384,240	223,085
0.31	Bonus for Officers	68,435,490	-	68,435,490	54,602,751
31a	Bonus for Staff	132,971,403	-	132,971,403	129,928,656
31b	Bangla Nobo Barsho Allowance (For Officers)	6,881,413	-	6,881,413	7,473,945
31c	Bangla Nobo Barsho Allowance (For Staff)	13,338,066	-	13,338,066	13,661,718
0.32	Stationary & Printing	11,075,558	-	11,075,558	10,269,178
0.33	Taxes Licence & Fees	35,263,051	-	35,263,051	32,330,523
0.34	Office Rent	-	-	-	13,706,896
0.35	Water Charges	3,924,244	-	3,924,244	8,031,769
35a	Electric Charges (Own use)	158,786,358	-	158,786,358	137,982,686
35b	Employees Electricity Rebate	136,396,399	-	136,396,399	132,900,842
35c	Electricity Rebate - Freedom fighters	-	-	-	2,715
0.36	Uniforms & Liveries	19,843,812	-	19,843,812	8,591,889
0.37	Post & Telegram	402,838	-	402,838	234,854
37a	Telephone, Telex & Fax	3,770,934	-	3,770,934	3,360,041
0.38	Advertising & Promotion	22,118,205	-	22,118,205	30,838,697
0.39	Audit Fee	10,000	-	10,000	42,150
39a	Legal Expenses (Lawyer's Fees & Court Fees)	175,334	-	175,334	157,824
0.40	Books & Periodicals	772,655	-	772,655	748,842
0.41	Fuel Used for Electricity Generation	8,965,964,473	-	8,965,964,473	9,263,083,555
0.41a	Diesel/Furnace oil Used for Electricity Generation	20,214,122,688	-	20,214,122,688	19,628,051,686
0.41b	Coal Used for Electricity Generation	5,818,834,110	-	5,818,834,110	5,312,967,573
0.42	Petrol/ Diesel & Lubricants Used for Transport	29,917,198	-	29,917,198	30,695,429
42(a)	CNG Used for Vehicle	7,724,456	-	7,724,456	6,220,443
0.43	Petrol/ Diesel & Lubricants Used for Other Equipment	205,429,831	-	205,429,831	189,491,033
0.44	Store & Spares Used	234,570,024	-	234,570,024	213,887,648
0.44a	Store & Spares Used-Foreign	-	-	-	-
0.44b	Store & Spares Used-Received from other stores	-	-	-	-
0.45	Custom Duties & Sale Tax	624,981,755	-	624,981,755	337,470,144
45a	Vat	87,462,098	-	87,462,098	76,741,324
0.45b	Vat-For Assets Manufacturing by BPPB	-	-	-	-
0.46	Demurrage & Wharfout	14,659,423	-	14,659,423	20,867,678
0.47	Depreciation	11,257,022,688	-	11,257,022,688	10,096,205,543
0.48	Hire of Equipment	-	-	-	-
0.49	Freight & Handling	7,266,465	-	7,266,465	3,905,109
0.50	Workmen Compensation	-	-	-	-
0.51	Gratuity	-	-	-	-
0.52	Donation & Contributions	3,507,802	-	3,507,802	2,702,215
0.52a	Donation to sick Employees from Benevolent Fund	47,000	-	47,000	92,500
0.53	Income Tax of Officers & Staff	-	-	-	(88,705)
0.54	Training & Education	888,770	-	888,770	7,328,725
0.54a	Training & Education- Foreign	-	-	-	-
0.55	Employees Other Benefit & Welfare Expenses	4,416,199	-	4,416,199	3,274,332
0.55a	Reimbursement for Treatment of Accident (on duty) affected Employee	31,000	-	31,000	-
0.56	Board's Contribution to CPF	-	-	-	2,396,471
0.57	Board's Contribution to Pension Fund	1,889,892,053	-	1,889,892,053	2,155,951,247
0.58	Leave Encasement on Retirement	56,123,340	-	56,123,340	50,081,732
0.59	L. Salary & Pension Cont. for Trans. Govt. Employees	-	-	-	-
0.60	Insurance (For Goods & Property)	132,145	-	132,145	-
60a	Insurance For Goods & Property	2,410,536	-	2,410,536	2,399,391
60.b	Insurance For Vehicle & other	-	-	-	-
0.61	Bank Charge & Commission	1,685,850	-	1,685,850	12,140,528
0.62	Bad debts	-	-	-	-
0.63	Honorarium	68,367,694	-	68,367,694	70,387,403
0.63A	Honorarium	33,703,643	-	33,703,643	18,525,307
0.64	Contractor's Fees	-	-	-	-
0.64a	Office Maintenance	-	-	-	-
0.64b	Store Maintenance	-	-	-	-
0.65	Consultants Fee-local	4,437,449	-	4,437,449	1,189,932
0.65a	Consultants Expenses	331,751,621	-	331,751,621	494,082,902
0.66	Wages for Hired Labour	157,633,265	-	157,633,265	109,079,455
0.66a	Computerization of Commercial Operation	-	-	-	-
0.66b	Service charge for collection of Electricity Bill by Mobile Phone Co.	-	-	-	31,880
0.66c	Contract out- Commercial Operation activities	-	-	-	128,952
0.67	Interest on GPF/CPF	-	-	-	-
0.68	Allocation of Gen. Adm. Exp.	-	-	-	-
0.69	Miscellaneous Expenses	-	-	-	-
0.70	Land & Land Rights	-	13,245,122	13,245,122	-
0.71	Structure & Improvement	-	37,923,683	37,923,683	47,467,442
0.72	Boiler Plant equipment	-	32,620,008	32,620,008	35,038,834
0.73	Engine & Engine Driven Generators	-	17,505,817	17,505,817	14,362,478
0.74	Generator	-	25,894,599	25,894,599	50,006,446
0.75	Prime Movers	-	5,931,094	5,931,094	7,707,223
0.76	Accessory elect. equipment	-	2,485,714	2,485,714	2,402,258
0.77	Reservoir, Dams & Waterways	-	2,802,249	2,802,249	935,447
0.78	Water Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Fuel Holders, Producers & Accessories	-	29,739,653	29,739,653	-
0.81	Station Equipment	-	1,798,348,555	1,798,348,555	1,080,344,581
0.82	Towers and Fixtures	-	-	-	-
0.83	Poles & Fixtures	-	-	-	-
0.84	Overhead Conduct & Devices	-	10,041,861	10,041,861	4,233,439
0.85	Underground Conductors	-	-	-	-
0.86	Line Transformers	-	1,919,342	1,919,342	194,515
0.86A	Transformer Manufacturing	-	-	-	-
0.87	Street Lighting and Signal Systems	-	-	-	-
0.88	Meter	-	-	-	-
0.89	Transportation Equipment	-	26,364,143	26,364,143	24,395,561
0.90	Heavy & Other Power Operated Equipment's	-	-	-	-
0.91	Office furniture & Equipment	-	1,326,432	1,326,432	1,028,454
0.91A	Office furniture & Equipment (Computer, Monitor & Others)	-	117,490	117,490	9,550
0.92	Communication Equipments	-	-	-	299,500
0.93	Tools, Shop and Garage Equipments	-	-	-	-
0.94	Laboratory Equipment	-	-	-	-
0.95	Stores Equipment	-	31,421,657	31,421,657	27,873,200
0.96	Fire Fighting Equipment	-	62,741	62,741	-
0.97	Renewable Energy promotion (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipment	-	-	-	-
	Total	54,113,906,085	2,037,750,159	56,151,656,245	52,159,575,296





Particulars	FY-2016-2017		FY-2015-2016	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
RPCL, Kholna	414,341,640	3,750,356,658	476,353,980	3,828,186,885
NEPC BD, (LTD), Harpur	220,354,000	3,201,808,545	328,507,500	5,165,339,464
WESTMONT BD, (LTD), Baghabari	-	-	-	-
RPC LTD, Mymensingh (210 MW)	1,092,051,624	2,839,654,674	1,397,661,224	3,107,826,981
AES, Harpur (PVT), LTD.	2,362,906,000	3,611,744,022	2,580,082,000	3,801,229,479
AES Meghna Ghar BD, LTD.	2,599,083,000	5,204,031,474	1,743,792,414	3,859,971,825
Doreen Power Generation & System Ltd.-Feni	152,370,667	359,880,451	149,273,136	366,346,379
Doreen Power Generation & System Ltd. - Tangail	139,611,730	348,277,970	125,021,072	342,568,004
Rejent Power Ltd	125,921,904	305,945,761	166,230,288	387,065,992
Summit Purbachal Power Ltd.-Jangalia	194,552,065	603,234,726	223,534,713	715,260,175
Summit Meghnaghat Power Ltd.	1,021,635,762	20,205,278,506	1,014,710,135	20,697,154,346
Midland Power Company Ltd.	229,390,013	631,053,583	298,714,259	716,390,035
Raj Lanka Power Limited	201,277,765	2,474,374,827	185,796,182	3,066,232,123
Baraka Patenga Power Limited	276,508,128	2,622,307,842	288,125,856	1,982,292,880
Digital Power & Associates Ltd	421,087,536	3,300,385,825	518,152,249	3,651,315,045
Regent Energy & Power Ltd.	653,335,426	1,495,536,363	704,418,408	1,440,078,724
United Power Generation & Distribution	178,341,120	511,415,977	163,798,560	471,410,950
RPCL 52MW Gazipur	241,436,424	2,823,832,429	228,325,572	3,315,966,059
RPCL 25MW Rawjan	117,031,010	1,462,335,414	122,327,843	1,815,631,063
Lakdhanvi Bangla Power Ltd.	83,043,131	1,468,908,488	163,843,496	2,670,573,296
ECPV Power Ltd.	487,890,144	4,002,293,612	470,657,400	3,682,874,353
Sinha People Energy Ltd.	162,598,272	1,728,764,643	221,236,224	1,687,192,489
United Ashugang Energy Ltd.	958,713,809	3,905,011,990	1,264,838,840	3,539,384,143
Summit Bibiyana II Power Company Ltd.	2,061,220,472	4,556,324,332	1,583,691,288	3,256,519,249
Summit Barishal Power Ltd.	710,876,160	5,281,071,811	219,845,664	1,206,467,781
Summit Narayangonj Power Unit II Ltd.	254,069,325	2,089,954,993	135,369,822	746,093,323
Doreen Northern Power Limited	220,861,779	1,801,067,816	-	-
Doreen Southern Power Limited	284,714,520	2,189,371,252	25,807,397	132,428,513
Power Pac Motihara - Jamalpur	274,450,262	3,187,636,176	-	-
Shahjanullah Power Generation Co. Ltd	33,833,048	100,717,883	-	-
CLC Power Company Ltd	123,332,266	1,276,122,469	-	-
Balance as at June 30, 2017	16,296,841,002	87,338,700,511	14,800,115,520	75,651,799,556

Particulars	FY-2016-2017		FY-2015-2016	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
NVVN Ltd. - India 250 MW	1,886,501,015	6,137,125,873	1,826,124,537	5,125,461,453
PTC India Ltd. 250MW	1,892,344,451	12,883,667,156	1,886,876,028	12,714,530,220
NVVN Ltd. - India 100 MW (Tripura)	717,765,809	4,882,860,435	190,772,347	1,239,472,221
Power Grid Corporation of India	-	1,011,114,165	-	589,249,357
PTC India Ltd. 40MW	197,429,520	1,010,724,183	-	-
Balance as at June 30, 2017	4,694,040,795	25,925,491,812	3,903,772,912	19,668,713,252





Particulars	FY-2016-2017		FY-2015-2016	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
APSC (Except New 570 MW)	3,185,155,274	5,571,467,720	3,584,318,354	5,914,580,355
APSC (New 50 MW)	225,997,758	391,548,912	173,673,864	311,350,616
APSC (225 MW)	1,091,957,018	3,264,066,301	718,888,133	2,405,908,486
APSC (450 MW) South	1,536,169,851	5,190,041,587	121,623,137	243,813,395
APSC (450 MW) North	268,857,772	404,032,553	-	-
SBU HARIPUR	-	405,318,010	-	-
EGCB Ltd (210X2)MW	506,944,824	1,759,683,600	749,421,984	464,828,363
EGCB Ltd (412)MW	2,857,063,464	4,987,909,631	1,224,031,040	2,062,343,838
North West Power Gen (NWPGL)- Sirajonj	1,566,500,836	3,477,677,366	1,554,882,173	2,419,814,472
North West Power Gen (NWPGL)- Khulna	959,590,551	18,291,788,808	536,903,687	14,998,481,892
North West Power Gen (NWPGL)- 360 MW	252,012,770	567,028,733	-	-
BPDB RPCL PowerGen Ltd	763,257,340	9,090,554,301	519,571,021	8,194,088,212
Balance as at June 30, 2017	13,213,507,458	53,401,117,521	9,183,313,393	39,938,266,211

ELECTRICITY PURCHASE FROM PUBLIC PLANT Taka- 53,401,117,521

Note- 48

Note- 49

Transmission Expenses

Taka-

2,551,961,312

Wheeling Charges paid to PGCB is shown below :

Particulars	2016-2017	2015-2016
Wheeling Charges to PGCB	2,551,961,312	2,718,433,370
Closing Balance	2,551,961,312	2,718,433,370



Note- 50 DISTRIBUTION EXPENSES

Code No.	Head of Accounts	Operation Expense Code No. 631	Maintenance Expense Code No. 632	Total Expenses. FY 2016-2017	Total Expenses. FY 2015-2016
0.20	Pay of Officers	499,190,206	-	499,190,206	290,532,932
0.21	Pay of Staff	820,203,885	-	820,203,885	992,705,298
0.22	Allowances of Officers	197,686,426	-	197,686,426	84,033,103
0.23	Allowances of Staff	521,768,198	-	521,768,198	423,162,440
0.24	Leave Encasement	192,562,328	-	192,562,328	16,883,627
0.25	Overtime Allowances (Single Rate)	127,139,251	-	127,139,251	99,062,087
2.5a	Overtime Allowances (Double Rate)	396,889,349	-	396,889,349	412,014,690
0.26	Traveling Expenses/ Allowances(For Official)	99,916,665	-	99,916,665	105,151,743
2.6a	Traveling Expenses (For Training)	2,659,638	-	2,659,638	5,142,052
0.27	Conveyance Charge	6,037,920	-	6,037,920	6,557,872
0.28	House Rent Expenses	20,000	-	20,000	1,416,035
0.29	Medical Expenses	4,670,928	-	4,670,928	9,006,280
2.9a	Washing Expenses	209,660	-	209,660	407,206
0.30	Representation & Entertainment	30,577	-	30,577	29,845
0.31	Bonus for Officers	49,758,838	-	49,758,838	48,884,132
31a	Bonus for Staff	144,082,008	-	144,082,008	172,108,705
31b	Bangla Nobo Barsho Allowance (For Officers)	4,185,841	-	4,185,841	5,833,379
31c	Bangla Nobo Barsho Allowance (For Staff)	11,552,733	-	11,552,733	16,559,039
0.32	Stationary & Printing	40,071,292	-	40,071,292	48,745,999
0.33	Taxes, License & Fees	24,461,595	-	24,461,595	23,673,587
0.34	Office Rent	4,985,239	-	4,985,239	6,376,250
0.35	Water Charges	198,175	-	198,175	130,369
3.5a	Electric Charges (Own use)	136,883,731	-	136,883,731	163,309,588
3.5b	Employees Electricity Rebate	132,927,250	-	132,927,250	177,941,851
3.5c	Electricity Rebate - Freedom fighters	2,512,752	-	2,512,752	3,822,426
0.36	Uniforms & Liveries	6,666,875	-	6,666,875	14,240,810
0.37	Post & Telegram	924,568	-	924,568	1,139,438
3.7a	Telephone, Telex & Fax	11,292,113	-	11,292,113	13,341,811
0.38	Advertising & Promotion	20,999,382	-	20,999,382	30,412,349
0.39	Audit Fee	4,231,000	-	4,231,000	7,629,000
3.9a	Legal Expenses (Lawyer's Fees & Court Fees)	3,776,524	-	3,776,524	2,521,209
0.40	Books & Periodicals	460,996	-	460,996	643,380
0.41	Fuel Used for Electricity Generation	-	-	-	-
0.41a	Diesel/Purmece oil Used for Electricity Generation	-	-	-	-
0.41b	Coal Used for Electricity Generation	-	-	-	-
0.42	Petrol/ Diesel & Lubricants Used for Transport	105,133,749	-	105,133,749	134,300,741
4.2(a)	CNG Used for Vehicle	3,033,020	-	3,033,020	2,667,108
0.43	Petrol/ Diesel & Lubricants Used for Other Equipment	-	-	-	-
0.44	Store & Spares Used	130,140,724	-	130,140,724	105,276,365
0.44a	Store & Spares Used-Foreign	-	-	-	-
0.44b	Store & Spares Used-Received from other stores	-	-	-	-
0.45	Custom Duties & Sale Tax	60,790,491	-	60,790,491	43,319,220
4.5a	Vat	-	-	-	23,640,859
0.45b	Vat-For Assets Manufacturing by BPPDB	-	-	-	-
0.46	Demurrage & Warfront	4,068,662	-	4,068,662	3,496,678
0.47	Depreciation	3,582,630,620	-	3,582,630,620	3,078,171,072
0.48	Hire of Equipment	-	-	-	-
0.49	Freight & Handling	70,099,507	-	70,099,507	92,767,933
0.50	Workmen Compensation	-	-	-	647,842
0.51	Gratuity	-	-	-	-
0.52	Donation & Contributions	96,228	-	96,228	896,814
0.52a	Donation to sick Employees from Benevolent Fund	-	-	-	-
0.53	Income Tax of Officers & Staff	-	-	-	-
0.54	Training & Education	385,729	-	385,729	2,057,440
0.54a	Training & Education- Foreign	-	-	-	-
0.55	Employees Other Benefit & Welfare Expenses	2,770,883	-	2,770,883	3,680,524
0.55a	Reimbursement for Treatment of Accident (on duty) affected Employee	15,000	-	15,000	-
0.56	Board's Contribution to CPF	-	-	-	4,262,621
0.57	Board's Contribution to Pension Fund	1,158,373,393	-	1,158,373,393	962,547,713
0.58	Leave Encasement on Retirement	71,769,172	-	71,769,172	69,866,635
0.59	L. Salary & Pension Cont. for Trans. Govt. Employees	470,000	-	470,000	-
0.60	Insurance (For Goods & Property)	-	-	-	-
6.0a	Insurance For Goods & Property	1,279,712	-	1,279,712	2,145,594
6.0.b	Insurance For Vehicle & other	630	-	630	-
0.61	Bank Charge & Commission	93,867,273	-	93,867,273	233,896,369
0.62	Bad debts	-	-	-	169,675,899
0.63	Honorarium	74,666,744	-	74,666,744	139,227,189
0.63A	Honorarium	2,303,889	-	2,303,889	5,217,106
0.64	Contractor's Fees	2,000	-	2,000	-
0.64a	Office Maintenance	176,917	-	176,917	-
0.64b	Store Maintenance	-	-	-	-
0.65	Consultants Fee-Local	36,043,398	-	36,043,398	23,281,314
0.65a	Consultants Expenses	3,352,602	-	3,352,602	771,814
0.66	Wages for Hired Labour	208,780,646	-	208,780,646	153,241,808
0.66a	Computerization of Commercial Operation	-	-	-	-
0.66b	Service charge for collection of Electricity Bill by Mobile Phone Co.	5,100,256	-	5,100,256	1,153,814
0.66c	Contract out- Commercial Operation activities	-	-	-	188,284
0.67	Interest on GPP/CPF	-	-	-	-
0.68	Allocation of Gen. Admn. Exp.	-	-	-	-
0.69	Miscellaneous Expenses	-	-	-	-
0.70	Land & Land Rights	-	-	-	-
0.71	Structure & Improvement	-	77,031,863	77,031,863	85,328,381
0.72	Boiler Plant equipment	-	-	-	2,899,511
0.73	Engine & Engine Driven Generators	-	5,360	5,360	-
0.74	Generator	-	311,730	311,730	719,926
0.75	Prime Movers	-	-	-	-
0.76	Accessory elect. equipment	-	3,378,223	3,378,223	3,028,046
0.77	Reservoir, Dams & Waterways	-	-	-	-
0.78	Water Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Fuel Holders, Producers & Accessories	-	-	-	-
0.81	Station Equipment	-	2,143,681	2,143,681	26,236,003
0.82	Towers and Fixtures	-	-	-	46,956
0.83	Poles & Fixtures	-	2,302,703	2,302,703	8,292,447
0.84	Overhead Conduit & Devices	-	304,518,660	304,518,660	286,982,858
0.85	Underground Conductors	-	240,140	240,140	1,190,578
0.86	Line Transformers	-	16,418,658	16,418,658	35,858,255
0.86A	Transformer Manufacturing	-	-	-	-
0.87	Street Lighting and Signal Systems	-	-	-	-
0.88	Meter	-	-	-	-
0.89	Transportation Equipment	-	55,483,764	55,483,764	64,460,133
0.90	Heavy & Other Power Operated Equipment's	-	-	-	683,032
0.91	Office furniture & Equipment	-	4,205,579	4,205,579	4,499,552
0.91A	Office furniture & Equipment (Computer, Monitor & Others)	-	10,150	10,150	33,625
0.92	Communication Equipments	-	-	-	-
0.93	Tools, Shop and Garage Equipments	-	2,306,290	2,306,290	1,966,306
0.94	Laboratory Equipment	-	-	-	-
0.95	Stores Equipment	-	282,890	282,890	1,172,433
0.96	Fire Fighting Equipment	-	-	-	-
0.97	Renewable Energy promotion (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipment	-	-	-	-
	Total	9,084,307,188	468,639,690	9,552,946,879	8,963,415,560



NOTE- 51 GENERAL & ADMINSTRATIVE EXPENSES

Code No.	Head of Accounts	Operation Expense Code No. 651	Maintenance Expense Code No. 652	Total Expenses. FY 2016-2017	Total Expenses. FY 2015-2014
0.20	Pay of Officers	464,900,763	-	464,900,763	326,355,214
0.21	Pay of Staff	385,333,276	-	385,333,276	365,620,347
0.22	Allowances of Officers	204,644,600	-	204,644,600	96,323,577
0.23	Allowances of Staff	242,358,229	-	242,358,229	140,200,668
0.24	Leave Encasement	102,796,956	-	102,796,956	6,882,310
0.25	Overtime Allowances (Single Rate)	55,059,052	-	55,059,052	34,749,814
25a	Overtime Allowances (Double Rate)	133,245,681	-	133,245,681	94,183,184
0.26	Traveling Expenses/ Allowances(For Official)	79,041,858	-	79,041,858	69,266,575
26a	Traveling Expenses (For Training)	19,173,778	-	19,173,778	16,606,989
0.27	Conveyance Charge	6,820,264	-	6,820,264	6,845,886
0.28	House Rent Expenses	-	-	-	-
0.29	Medical Expenses	4,652,035	-	4,652,035	5,028,726
29a	Washing Expenses	917,764	-	917,764	523,589
0.30	Representation & Entertainment	3,595,431	-	3,595,431	5,683,760
0.31	Bonus for Officers	57,462,824	-	57,462,824	52,814,357
31a	Bonus for Staff	62,803,962	-	62,803,962	64,504,426
31b	Bangla Nobo Barish Allowance (For Officers)	6,607,708	-	6,607,708	4,851,458
31c	Bangla Nobo Barish Allowance (For Staff)	5,453,138	-	5,453,138	5,588,909
0.32	Stationary & Printing	41,279,598	-	41,279,598	42,573,336
0.33	Taxes, Licence & Fees	29,943,879	-	29,943,879	22,398,296
0.34	Office Rent	7,739,643	-	7,739,643	3,611,405
0.35	Water Charges	6,439,746	-	6,439,746	9,031,335
35a	Electric Charges (Own use)	60,223,705	-	60,223,705	54,097,078
35b	Employees Electricity Rebate	68,239,807	-	68,239,807	70,056,524
35c	Electricity Rebate - Freedom fighters	900	-	900	959,107
0.36	Uniforms & Liveries	2,852,866	-	2,852,866	4,348,539
0.37	Post & Telegram	2,266,040	-	2,266,040	1,761,170
0.37a	Telephone, Telex & Fax	6,285,035	-	6,285,035	11,017,376
0.38	Advertising & Promotion	101,657,315	-	101,657,315	82,575,194
0.39	Audit Fee	1,689,300	-	1,689,300	1,799,799
39a	Legal Expenses (Lawyer's Fees & Court Fees)	5,969,065	-	5,969,065	10,096,356
0.40	Books & Periodicals	1,034,182	-	1,034,182	928,309
0.41	Fuel Used for Electricity Generation	-	-	-	-
0.41a	Diesel/Furnace oil Used for Electricity Generation	-	-	-	-
0.41b	Coal Used for Electricity Generation	-	-	-	-
0.42	Petrol/ Diesel & Lubricants Used for Transport	45,831,315	-	45,831,315	54,689,122
42a)	CNG Used for Vehicle	12,788,064	-	12,788,064	2,195,286
0.43	Petrol/ Diesel & Lubricants Used for Other Equipment	2,500	-	2,500	157,326
0.44	Store & Spares Used	11,810,785	-	11,810,785	12,389,846
0.44a	Store & Spares Used-Foreign	-	-	-	-
0.44b	Store & Spares Used-Received from other stores	-	-	-	376,224
0.45	Custom Duties & Sale Tax	-	-	-	-
45a	Vat	-	-	-	-
0.45b	Vat-For Assets Manufacturing by BPPDH	-	-	-	-
0.46	Demurrage & Warfront	-	-	-	-
0.47	Depreciation	238,315,669	-	238,315,669	216,019,875
0.48	Hire of Equipment	-	-	-	-
0.49	Freight & Handling	165,896	-	165,896	3,222,547
0.50	Workmen Compensation	-	-	-	-
0.51	Gratuity	-	-	-	-
0.52	Donation & Contributions	2,360,320	-	2,360,320	1,775,400
0.52a	Donation to sick Employees from Benevolent Fund	-	-	-	-
0.53	Income Tax of Officers & Staff	-	-	-	1,380
0.54	Training & Education	47,749,565	-	47,749,565	41,874,650
0.54a	Training & Education- Foreign	-	-	-	-
0.55	Employees Other Benefit & Welfare Expenses	17,126,475	-	17,126,475	28,643,955
0.55a	Reimbursement for Treatment of Accident (on duty) affected Employee	-	-	-	-
0.56	Board's Contribution to CPF	-	-	-	-
0.57	Board's Contribution to Pension Fund	665,612,188	-	665,612,188	509,522,348
0.58	Leave Encasement on Retirement	85,137,191	-	85,137,191	76,672,556
0.59	L. Salary & Pension Cont. for Trans. Govt. Employees	29,530	-	29,530	90,775,000
0.60	Insurance (For Goods & Property)	-	-	-	322,497
60a	Insurance For Goods & Property	2,347,014	-	2,347,014	2,873,952
60 b	Insurance For Vehicle & other	10,686,050	-	10,686,050	-
0.61	Bank Charge & Commission	34,295,060	-	34,295,060	27,245,959
0.62	Bad debts	-	-	-	-
0.63	Honorarium	117,388,544	-	117,388,544	126,468,964
0.63A	Honorarium	16,072,066	-	16,072,066	8,298,120
0.64	Contractor's Fees	-	-	-	-
0.64a	Office Maintenance	32,820	-	32,820	15,214,435
0.64b	Store Maintenance	-	-	-	-
0.65	Consultants Fee-Local	19,908,008	-	19,908,008	21,655,524
0.65a	Consultants Expenses	-	-	-	-
0.66	Wages for Hired Labour	39,012,791	-	39,012,791	31,800,225
0.66a	Computerization of Commercial Operation	75,040,452	-	75,040,452	89,642,032
0.66b	Service charge for collection of Electricity Bill by Mobile Phone Co.	-	-	-	-
0.66c	Contract out- Commercial Operation activities	-	-	-	-
0.67	Interest on GPP/PPP	-	-	-	-
0.68	Allocation of Gen. Admn. Exp.	-	-	-	-
0.69	Miscellaneous Expenses	-	-	-	499,987
0.70	Land & Land Rights	-	-	-	-
0.71	Structure & Improvement	-	109,448,594	109,448,594	155,040,550
0.72	Boiler Plant equipment	-	-	-	-
0.73	Engine & Engine Driven Generators	-	-	-	-
0.74	Generator	-	-	-	-
0.75	Prime Movers	-	-	-	-
0.76	Accessory elect. equipment	-	-	-	3,460,782
0.77	Reservoir, Dams & Waterways	-	-	-	-
0.78	Water Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Fuel Holders, Producers & Accessories	-	-	-	-
0.81	Station Equipment	-	-	-	-
0.82	Towers and Fixtures	-	-	-	-
0.83	Poles & Fixtures	-	-	-	-
0.84	Overhead Conduct & Devices	-	1,583,358	1,583,358	1,199,970
0.85	Underground Conductors	-	-	-	-
0.86	Line Transformers	-	-	-	-
0.86A	Transformer Manufacturing	-	-	-	-
0.87	Street Lighting and Signal Systems	-	-	-	-
0.88	Meter	-	-	-	-
0.89	Transportation Equipment	-	62,168,064	62,168,064	65,286,138
0.90	Heavy & Other Power Operated Equipment's	-	-	-	-
0.91	Office furniture & Equipment	-	7,101,908	7,101,908	7,383,391
0.91A	Office furniture & Equipment (Computer, Monitor & Others)	-	75,250	75,250	49,075
0.92	Communication Equipments	-	-	-	-
0.93	Tools, Shop and Garage Equipments	-	1,296,120	1,296,120	1,811,141
0.94	Laboratory Equipment	-	-	-	-
0.95	Stores Equipment	-	1,011,618	1,011,618	1,461,760
0.96	Fire Fighting Equipment	-	-	-	-
0.97	Renewable Energy promotion (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipment	-	-	-	-
	Total	3,612,200,703	182,684,912	3,794,885,615	3,209,013,629



Note- 52

Financing and Other Charges

Taka-

3,351,450,235

It includes interest expenses on all loans and borrowings against projects in operation.
Loan category wise break up of this item is given below :

Particulars	2016-2017	2015-2016
Interest on Foreign Loan (Code-671)	1,114,402,173	261,701,790
Interest on Government Loan (Code-672)	1,635,552,921	1,625,515,441
Interest on GPF & CPF (Code-675)	601,495,141	522,681,891
Interest on Bank O/D/ LTR Short Term Loan (Code-676)	-	-
Closing Balance	3,351,450,235	2,409,899,121

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Note- 53

Interest Expenses on Budegetary Support From Govt.

Taka-

11,288,297,047

Particulars	2016-2017	2015-2016
Interest on Budgetary Support From Govt. (Code-672a)	11,288,297,047	9,946,497,822
Closing Balance	11,288,297,047	9,946,497,822



Note- 54

Gain/(Loss) due to Exchange Rate Fluctuation

Taka-

(274,847,289)

Generation, Distribution and Miscellaneous wise ERF is shown below :

Particulars	2016-2017	2015-2016
Generation	(546,704,449)	(31,091,789)
Distribution	271,857,160	(24,195,511)
Miscellaneous	-	160,811
Closing Balance	(274,847,289)	(55,126,490)

Projects wise detail calculation is shown in Note-29

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Note- 55

Assets Insurance Fund

Taka-

15,000,000

Particulars	2016-2017	2015-2016
Assets Insurance Fund	15,000,000	15,000,000
GRAND TOTAL	15,000,000	15,000,000



Note- 56

PROVISION FOR MAINTANANCE & DEVELOPMENT FUND

Taka-

13,640,707,389

Maintanance Fund is shown below :

Particulars	2016-2017	2015-2016
Maintanance & Development	13,640,707,389	12,704,966,351
Closing Balance	13,640,707,389	12,704,966,351

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Note-57

Previous Year Expenses

Taka-

2,759,431,402

The above amount pertains to the rectification of the errors and omission made in recording transactions in the preceding years. Detailed break-up is as follows :

Particulars	Name of RAO/RAC/Project	Debit	Credit
Revenue :			
	RAO, Mymensingh	-	49,207
	RAO, Dinajpur	-	6,430
	RAO, Rangpur (Old)	3,789,017	5,638,624
	RAO, Rangpur (New)	50,000	52,083
	Directorate of Finance	1,252,285,877	4,010,165,047
	Rangpur 20 MW (Old)	279,348	379,118
	Syedpur 20 MW (Old)	867,372	891,522
	Rangpur 20 MW (New)	279,348	379,118
	Syedpur 20 MW (New)	867,372	891,522
	New Shantahar 50 MW	52,650	-
	Baghabari 171 MW	-	93,334
	Kaptai P/S	-	40,000
Total Revenue		1,258,470,983	4,018,586,004
Overhead :			
	RAO, Rajshahi (Old)	-	3,000
	RAO, Rangpur (Old)	278,839	191,873
	RAO, P&CO	-	-
	RAO, Dinajpur	-	3,571
Total Overhead		278,839	198,444
Development :			
	Bibiyana-400MW(South)	-	-
	Shahjibazar 300 MW CCPPP	-	3,500
	101 MW H.F.O. Chapainowabgonj	-	98,000
	150 M. W. Sylhet Conversion	-	18,416
Total Development		-	119,916
Total Revenue+Overhead+Development		1,258,749,822	4,018,904,364
Adjustment		5,451,449	4,728,309
Trustee Board		-	-
Balance as at June 30, 2017			2,759,431,402

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