

PRIVATE & CONFIDENTIAL  
AUDITORS' REPORT AND ACCOUNTS



BANGLADESH POWER DEVELOPMENT BOARD  
FOR THE YEAR ENDED JUNE 30, 2020

A. B. SAHA & Co.  
Chartered Accountants  
78, Motijheel C/A (6<sup>th</sup> Floor),  
Dhaka-1000.

MARKH & CO.  
Chartered Accountants  
130, Progoti Smarani, Middle Badda,  
Gulshan, Dhaka-1212.

## INDEPENDENT AUDITORS' REPORT

TO

### BANGLADESH POWER DEVELOPMENT BOARD

#### Opinion

We have audited the accompanying financial statements of **Bangladesh Power Development Board (BPDB)**, for the year ended 30 June 2020, which comprise the statement of financial position as at June 30, 2020, the statement of profit or loss and other comprehensive income, statement of changes in equity & statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements presents fairly, in all material respects the financial position of the **BPDB** as at **June 30, 2020** and of its 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.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statement in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of this financial statements in accordance with the cash receipts and disbursements basis of accounting described in Note # 2.00; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the presentation of the financial statements in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the financial statement that are free from material misstatement, whether due to fraud or error.

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



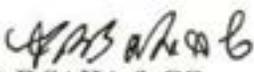
## Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that include our opinion. Responsible assurance is a high-level assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statements.

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

- Identify and assess the risk of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion the effectiveness of the organization's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management;
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

  
A B SAHA & CO.  
Chartered Accountants

  
MARKH & CO.  
Chartered Accountants

**Dated : Dhaka**  
September 27, 2020



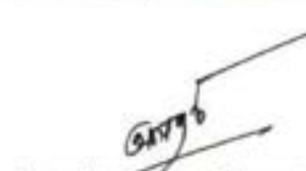
BANGLADESH POWER DEVELOPMENT BOARD  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2020.

Figures In Taka.

PROPERTY & ASSETS	NOTE	AS AT 30-06-2020	AS AT 30-06-2019
<b>NON-CURRENT ASSETS</b>			
UTILITY PLANT IN SERVICE	3	954,600,733,588	617,954,488,788
LESS: ACCUMULATED DEPRECIATION	4	318,153,303,811	258,735,481,865
<b>WRITTEN DOWN VALUE</b>	<b>5</b>	<b>636,447,429,777</b>	<b>359,219,006,923</b>
PROJECT - IN - PROGRESS	6	174,735,350,509	148,107,093,830
INVESTMENT IN SHARES	7	33,248,745,642	24,716,266,948
<b>TOTAL NON-CURRENT ASSETS</b>		<b>844,431,525,928</b>	<b>532,042,367,701</b>
<b>CURRENT ASSETS</b>			
INVESTMENT	8	78,000,518,383	71,419,588,442
CASH IN HAND & AT BANK	9	65,003,904,372	50,372,776,610
ACCOUNTS RECEIVABLE - TRADE	10	110,172,579,743	111,587,342,806
ACCOUNTS RECEIVABLE - OTHERS	11	29,281,550,892	30,687,415,869
LOAN/ ADVANCE TO GOVERNMENT	11.1	20,000,000,000	-
PROVISION FOR BAD & DOUBTFUL DEBTS	12	(1,236,107,585)	(1,236,107,585)
ADVANCE TO CONTRACTORS & SUPPLIERS	13	4,932,949,576	4,768,612,331
ADVANCE TO EMPLOYEES	14	2,089,407,628	1,996,476,837
STOCK & STORES	15	38,900,457,645	17,012,109,189
SECURITY DEPOSIT TO OTHER UTILITIES	16	744,033,024	762,995,931
INCOME TAX DEDUCTION AT SOURCE	17	6,317,644,704	5,238,240,476
<b>TOTAL CURRENT ASSETS</b>		<b>354,206,938,382</b>	<b>292,609,450,906</b>
<b>TOTAL PROPERTY &amp; ASSETS</b>		<b>1,198,638,464,311</b>	<b>824,651,818,606</b>

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.

  
A B SAHA & CO.  
Chartered Accountants

  
MARHK & CO.  
Chartered Accountants

Dated, Dhaka: September 27, 2020



BANGLADESH POWER DEVELOPMENT BOARD  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2020.

Figures in Taka.

EQUITY & LIABILITIES	NOTE	AS AT 30-06-2020	AS AT 30-06-2019
<b>AUTHORIZED CAPITAL</b>		400,000,000,000	200,000,000,000
<b>EQUITY &amp; RESERVE</b>			
PAID UP CAPITAL	18	213,289,275,677	199,789,679,430
GOVERNMENT EQUITY	18.1	-	2,574,060,000
RETAINED EARNINGS	19	(620,462,024,366)	(579,637,444,825)
APPRAISAL SURPLUS	20	467,354,806,728	117,057,871,482
GOVT. EQUITY AGAINST DESCO'S SHARE	21	3,328,924,865	3,328,924,865
GRANTS	22	7,436,755,860	7,436,755,860
DEPOSIT WORK FUND	23	6,169,206,259	5,061,162,856
LIQUIDITY DAMAGE RESERVE	24	72,053,500	72,053,500
ASSETS INSURANCE FUND	25	460,000,000	390,000,000
MAINTANANCE & DEVELOPMENT FUND	26	102,515,319,007	86,064,523,213
		<b>180,164,317,530</b>	<b>(157,862,413,619)</b>
<b>NON-CURRENT LIABILITIES</b>			
BUDGETARY SUPPORT FROM GOVT.	27	431,601,200,000	431,601,200,000
GOVERNMENT LOAN	28	83,935,962,425	82,112,266,176
FOREIGN LOAN	29	130,041,832,603	142,125,673,652
SECURITY DEPOSIT (CONSUMERS)	30	6,180,033,931	5,906,988,628
GPF & CPF	31	9,512,193,795	9,064,052,949
GRATUITY & PENSION FUND	32	13,533,882,565	14,470,962,283
		<b>674,805,105,318</b>	<b>685,281,143,688</b>
<b>CURRENT LIABILITIES</b>			
ACCOUNTS PAYABLE	33	87,914,778,811	71,621,278,530
SECURITY DEPOSIT (CONTRACTORS & SUPPLIERS)	34	1,616,463,236	1,648,910,599
CURRENT PORTION OF LONG TERM LIABILITIES	35	15,914,309,326	11,419,917,696
DEBT SERVICING LIABILITIES (PRINCIPAL)	36	85,080,765,199	80,697,163,103
REIMBURSABLE PROJECT AID	37	1,024,287,460	1,024,287,460
DEBT SERVICING LIABILITIES (INTEREST)	38	72,483,664,832	66,854,026,942
INTEREST ON BUDGETARY SUPPORT FROM GOVT (FUND)	39	82,597,093,760	69,649,057,760
OTHER LIABILITIES	40	2,012,034,024	2,114,352,021
		<b>348,643,396,649</b>	<b>305,028,994,111</b>
CLEARING ACCOUNTS	41	(4,974,355,186)	(7,795,905,573)
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>1,198,638,464,311</b>	<b>824,651,818,606</b>

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.

A B SAHA & CO.  
Chartered Accountants

MARHK & CO.  
Chartered Accountants

Dated, Dhaka: September 27, 2020



BANGLADESH POWER DEVELOPMENT BOARD  
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED JUNE 30, 2020.

Figures In Taka.

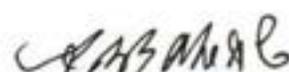
PARTICULARS	NOTE	FY 2019-20	FY 2018-19
<b>OPERATING REVENUE</b>			
ENERGY SALES	42	340,115,516,283	330,640,293,772
OTHER OPERATING INCOME	43	15,238,488,936	14,428,432,752
		<b>355,354,005,219</b>	<b>345,068,726,523</b>
<b>OPERATING EXPENSES</b>			
GENERATION EXPENSES	44	64,233,922,246	66,917,410,817
ELECTRICITY PURCHASE FROM IPP	45	175,189,846,701	157,485,024,369
ELECTRICITY PURCHASE FROM INDIA	46	40,171,296,679	37,026,349,447
ELECTRICITY PURCHASE FROM RENTAL	47	32,164,342,577	50,136,234,417
ELECTRICITY PURCHASE FROM PUBLIC PLANT	48	66,716,719,282	68,392,984,316
TRANSMISSION EXPENSES FOR WHEELING CHARGE	49	2,319,940,994	2,150,187,186
DISTRIBUTION EXPENSES	50	13,540,529,860	9,475,065,565
GENERAL & ADMINISTRATIVE EXPENSES	51	4,534,880,470	3,949,749,896
		<b>398,871,478,808</b>	<b>395,533,006,013</b>
<b>OPERATING INCOME / (LOSS)</b>		<b>(43,517,473,590)</b>	<b>(50,464,279,490)</b>
FINANCING & OTHER CHARGES	52	7,315,787,374	7,048,333,238
INTEREST ON BUDGETARY SUPPORT FROM GOVT.	53	12,948,036,000	12,948,036,000
<b>INCOME / (LOSS)</b>		<b>(63,781,296,963)</b>	<b>(70,460,648,728)</b>
LOSS (GAIN) DUE TO EXCHANGE RATE FLUCTUATION	54	484,801,202	955,806,673
ASSETS INSURANCE FUND	55	70,000,000	15,000,000
PROVISION FOR MAINTANANCE & DEVELOPMENT FUND	56	10,150,170,000	9,981,987,450
SUBSIDY FROM GOVT.	57	(74,394,400,000)	(79,667,300,000)
<b>COMPREHENSIVE INCOME / (LOSS)</b>		<b>(91,868,165)</b>	<b>(1,746,142,851)</b>
<b>RETAINED EARNINGS</b>			
BALANCE AS AT JULY 01, 2019		(579,637,444,825)	(575,427,924,045)
PREVIOUS YEARS ADJUSTMENT	58	(40,732,711,375)	(2,463,377,930)
COMPREHENSIVE INCOME / (LOSS)		(91,868,165)	(1,746,142,851)
<b>BALANCE AS AT JUNE 30, 2020</b>		<b>(620,462,024,366)</b>	<b>(579,637,444,825)</b>

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

  
Director Accounts  
BPDB

  
Controller (Accounts & Finance)  
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Signed in terms of our separate report of even date.

  
A B SAHA & CO.  
Chartered Accountants

  
MARHK & CO.  
Chartered Accountants

Dated, Dhaka: September 27, 2020



BANGLADESH POWER DEVELOPMENT BOARD  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2020

SL. #	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>A</b>	<b>Total Receipts from BPDB Customer, REB &amp; Others</b>			
	Operating Revenue-Note-40 & 41	355,354,005,219		
	Accounts Receivable-Trade-Opening-Note-19	111,587,342,896		
	Accounts Receivable-Trade-Closing-Note-10	(110,172,579,743)		
	Accounts Receivable-Others-Opening-Note-11 ( Except 142A, 142B, 142C & 142D)	26,286,249,166		
	Accounts Receivable-Others-Closing-Note-11 ( Except 142A, 142B, 142C & 142D)	(27,336,928,216)		
	Provision for Bad Debt-Opening-Note-12	(1,236,107,585)		
	Provision for Bad Debt-Closing-Note-12	1,236,107,585		
			355,715,009,231	
<b>B</b>	<b>Less: Total Payment for Operating Expenses &amp; Others</b>			
	Operating Expenses net of Depreciation*01	374,579,584,335		
	Previous Year's Adjustments-Note-58 ( Excluding valuation & Maintenance Fund against 201)	(175,247,582)		
	Interest Charges- Sh-52 (Code-675 & Interest of Foreign Loan paid in cash)	3,828,831,771		
	Liquidity Reserve-Opening- Note-24	72,053,590		
	Liquidity Reserve-Closing - Note-24	(72,053,590)		
	Accounts Payable-Opening -Note-33	71,621,278,530		
	Accounts Payable-Closing- Note-33	(87,914,778,811)		
	Security Deposit Contractor's-Opening -Note-34	1,648,910,590		
	Security Deposit Contractor's-Closing- Note-34	(1,616,463,236)		
	Other Liabilities-Opening-Note-40	2,114,352,021		
	Other Liabilities-Closing-Note-40	(2,012,034,024)		
	Advance to Contractors-Opening - Note-13	(4,768,612,331)		
	Advance to Contractors-Closing - Note-13	4,932,949,576		
	Advance to Employees-Opening- Note-14	(1,996,476,837)		
	Advance to Employees-Closing- Note-14	2,089,407,628		
	Stock & Stores-Opening- Note-15	(17,012,169,188)		
	Stock & Stores-Closing- Note-15 (Excluding valuation)	16,407,375,970		
	Clearing Account-Opening- Note-41	(7,795,965,573)		
	Clearing Account-Closing- Note-41	4,974,355,186		
	Deposits & Prepaid-Opening- Note-16	(6,001,236,497)		
	Deposits & Prepaid-Closing -Note-16	7,061,677,728		
			359,965,759,355	
<b>C</b>	<b>Reimbursable Project Aid- received-Sh-35</b>			
<b>D</b>				
<b>E</b>	<b>NET CASH OUTFLOW FROM OPERATING ACTIVITIES (A-B-C-D)</b>			(4,247,670,125)
	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
	Consumers Security Deposit -Note-30 (Closing-Opening)	273,045,304		
	Capital Expenditure-I, PIS- Sh-3	(9,657,351,752)		
	Capital Expenditure-PP*06( Net Cash)	(25,523,998,049)		
	Employees Contribution to GPF, CPF & Pension Fund-Note-31 & 32(Closing-Opening)	(488,938,872)		
	Investment in Share -07 (Excluding APSC/L's Addition)	(2,962,162,030)		
	Encashment of FDR-Sh-08	9,499,778,210		
	Investment in FDR-Sh-08	(16,080,688,191)		
<b>F</b>	<b>NET CASH OUT FLOW FROM INVESTING ACTIVITIES</b>			(44,942,336,241)
	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>			
	Capital Contribution -Note-18 (Closing-Opening)	10,925,536,247		
	Grant-Note-20 (Closing- Opening)	-		
	Govt. Loan- Sh-28 (Loan Drawn during the Year)	5,414,151,021		
	Reimbursable Project Aid- received-Sh-35	-		
	Foreign Loan- Sh-29 Loan wise(Loan Drawn during the Year)	4,451,508,310		
	Deposit Work Fund -Note-23 (Closing- Opening)	1,108,041,403		
	Repayment of Foreign Loan-Sh-36	(11,433,949,899)		
	Repayment of Govt. Loan-Sh-36	(1,031,611,954)		
	Refund of Govt. Loan- Sh-24	(2,777,200)		
	Refund of Equity to GOB	(4,155,800)		
	Loan to Government	(20,000,000,000)		
<b>G</b>	<b>NET CASH INFLOW FROM FINANCING ACTIVITIES</b>			(18,573,265,872)
<b>H</b>	<b>NET CASH OUTFLOW (E+F+G)</b>			(59,763,272,238)
<b>I</b>	<b>CASH RECEIVED FROM GOVT. AS BUDGETARY SUPPORT</b>			74,394,406,600
<b>J</b>	<b>OPENING CASH IN HAND</b>			58,372,776,618
<b>K</b>	<b>CLOSING CASH IN HAND(H+I+J)</b>			65,005,914,372



*[Signature]*  
Director Accounts  
BPDB

*[Signature]*  
Controller (Accounts & Finance)  
BPDB



**Bangladesh Power Development Board (BPDB)**  
**Notes to the Financial Statements**  
For The Year Ended June 30, 2020

**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 20,383 MW capacities (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. (NWPGCL);  
Power Grid Company of Bangladesh (PGCB);  
West Zone Power Distribution Company Ltd. (WZPDCL);  
Northern Electricity Supply Company Ltd. (NESCO Ltd.).  
BPDB-RPCL Power Gen Ltd (50%), JVC  
Bangladesh-India Friendship Power Company (Pvt.) Ltd. (50%), JVC  
Bay of Bengal 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, SIPPs, Rentals and Government own generation companies. BPDB also acts as a seller of the electricity to the distribution companies like DPDC, DESCO, WZPDCL, NWZPDCL, NESCO Ltd. & 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 21,977 MW generation by 2025.

**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, 2020 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. 844,431,525,928

Fixed assets are comprised of the following:

Utility Plant in service (Less accumulated depreciation)	Tk.	636,447,429,777
Project in progress	Tk.	174,735,350,509
Investment in Shares	Tk.	33,248,745,642
	<b>Tk.</b>	<b>844,431,525,928</b>

## 3.01 Utility Plant in service Tk. 954,600,733,588

- a. Utility Plant-in-service refers to all assets classified as Land, Building, Plant & Machinery, Vehicles, and 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 26 Regional Accounting Offices (RAOs), 50 Projects & 3 Head Quarter Offices (**Note-03**)

- b. This is comprised as under:

Opening balance as at 01 July, 2019	Tk.	617,954,488,788
Add: Cost of completed projects	Tk.	620,600,608
Capital expenditure made from Revenue Fund	Tk.	8,521,113,725
Capital expenditure made from Overhead Fund	Tk.	1,122,911,902
Capital expenditure made from Deposit Work Fund	Tk.	13,326,125
Revaluation Adjustment of Fixed Assets	Tk.	326,856,964,269
Adjustment for APSCL Vendor Agreement ( <b>Note-03</b> )	Tk.	(488,671,829)
	<b>Tk.</b>	<b>954,600,733,588</b>
Less: Accumulated Depreciation ( <b>Note-04</b> )	Tk.	318,153,303,811
<b>Balance at 30 June, 2020</b>	<b>Tk.</b>	<b>636,447,429,777</b>



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

	<u>Amount</u>
1 Shikolbaha225 CCPP Construction Project	Tk. 155,318,240
2 Boropukuria 275 MW Coal Fired Thermal Power Plant Project	Tk. 5,657,052
4 Chapainawabgang 100 MW PPP Project	Tk. 5,548,256
5 330 MW Shahjibazar Project	Tk. 37,477,242
6 Jurachari-Borokol Upazilla Project	Tk. 74,030,010
7 Chittagong Hill Tract Electrification Project Phase-3	Tk. 29,477,133
8 Durgom Haor Alakay Nobayon Joggo Jalani Nirvor Biddut Utpadon Pilot Project, Sylhet	Tk. 197,461,980
9 Electrification Project Rangamati	Tk. 23,608
10 Thanchi Solar Photo Voltaic Electrification Project.	Tk. 40,230,197
11 Kaptai-Bilaichhari	Tk. 76,719,200
12 Land Development & Boundary Wall Construction of BPDB'Own Land at Keraniganj Project	Tk. (1,342,310)
<b>Total:</b>	<b>Tk. 620,600,608</b>

**Transfer to APSCL(Rehabilitation & Modernization  
(Unit-3,4&5 of Ashugonj Power Station Complex) Tk. 5,309,882,609**

**4.00 Project- in- Progress: 174,735,350,509**

This is made up as under (Note-06)

Balance as on 01 July, 2019	148,107,093,830
Add: Transaction during the year	
Generation	17,510,942,544
Distribution	14,993,527,572
Miscellaneous	54,269,780
	<u>32,558,739,896</u>
Total	180,665,833,726
Less: Completed project transferred to Utility Plant-in-Service	(620,600,608)
Less: Transfer to APSCL(Rehabilitation & Modernization (Unit-3,4&5) of Ashugonj Power Station Complex)	(5,309,882,609)
<b>Balance at 30 June, 2020</b>	<b>Tk. 174,735,350,509</b>

Project-in-progress represents 39 ongoing as under-

Generation	20 Projects	Tk. 119,534,233,314
Distribution	17 Projects	Tk. 55,116,922,084
Miscellaneous	2 Projects	Tk. 84,195,111
<b>Total</b>	<b>39 Projects</b>	<b>Tk. 174,735,350,509</b>



- 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. Further the valuation of fixed assets has already been completed under IVVR Project Phase-2 as on 30<sup>th</sup> June, 2017. The value of fixed assets has been incorporated in the books of accounts in FY 2019-2020 as per decision of the board meeting held on 04-03-2020.
- 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 2019-2020 a sum of Tk. 23,078,021,250 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. 33,248,745,642**

This is made up as follows –

Balance as on 01, July, 2019	Tk. 24,716,266,948
Add: addition during the year	Tk. 8,534,776,994
	Tk. 33,251,043,942
Less: En-cashed during the year	Tk. 2,298,300
	<b>Tk. 33,248,745,642</b>

The investment includes share from ICIB, BPECL, BPRECL, BPSCL, PGCB, APSCL, WZPDCL, DESCO, Bay of Bengal, BPD BRPCL, NWP GCOL, EGCB & Bangladesh India Friendship Power Co. (Note-07)



**5.01 Investment** **Tk. 78,000,518,383**

This is made up as follows –

Balance as on 01, July, 2019	Tk. 71,419,588,442
Add: addition during the year	Tk. 16,080,688,191
	Tk. 87,500,276,633
Less: En-cashed during the year	Tk. 9,499,758,250
	<b>Tk. 78,000,518,383</b>

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

**6.00 Cash-in-hand & at Bank** **Tk 65,003,904,372**

The Closing balance of Cash-in-hand and at bank of Tk. 65,003,904,372 (Note-9).

**7.00 Accounts Receivable-Trade:** **Tk. 110,172,579,743**

Balance amount of Tk. 110,172,579,743 receivable against consumers as at 30 June, 2020 have been arrived by individual RAOs, DPDC, DESCO, 132KV & 230KV, PGCB, REB, WZPDCL, NESCO and GK Project information captured by the Chartered Accountants at unit level. (Note-10)

**8.00 Accounts Receivable-others:** **Tk. 29,281,550,892**

Accounts receivable others a sum of Tk. 29,281,550,892 includes receivable for penalty bill, Govt. Duty, loan to or from different Govt. Autonomous, Semi-Govt. Agencies and BPDB's subsidiary companies. (Note-11)

**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. 4,932,949,576**

Advance to contractors and suppliers of Tk. 4,932,949,576 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. 2,089,407,628**

Advance made to employees for Tk. 2,089,407,627 against construction or repair of house and for land purchase, house building, etc. being realized regularly. (Note-14)



**12.00 Stock and stores: Tk. 38,900,457,645**

The amount of stock and stores include :

Fuel Stock	Tk.	7,682,370,111
Material & others operating supplies	Tk.	27,585,908,776
Construction Stores	Tk.	2,317,259,769
Stock of PC Pole	Tk.	1,314,884,039
Other Stores	Tk.	34,950
	<b>Tk.</b>	<b>38,900,457,645</b>

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

**13.00 Paid-up Capital: Tk. 213,289,275,677**

The above amount represents equity investment of the Government in BPDB. During the year under review paid-up capital has been increased by Tk. 13,499,596,247.

(Note-18)

**14.00 Appraisal Surplus: Tk. 467,354,806,728**

Appraisal Surplus of Tk. 467,354,806,728 refers to revaluation surplus of BPDB's fixed assets. The above amount is being carried forward from 30 June, 1992, 30 June, 2007 & 30 June, 2020.

(Note-20)

**15.00 Grant: Tk. 7,436,755,860**

This is made up as under –

Balance as at 01 July, 2019	Tk	7,436,755,860
Add: received during the year	Tk	-
Balance as at 30 June, 2020	<b>Tk</b>	<b>7,436,755,860</b>

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. 6,169,206,259**

This fund raises as under :

Balance as at 01 July, 2019	Tk.	5,061,162,856
Add: Fund received during the year	Tk.	1,108,218,097
	Tk.	6,169,380,953
Less : Amount Refunded/Adjustment	Tk.	174,694
Balance as at 30 June, 2020	<b>Tk.</b>	<b>6,169,206,259</b>

This year BPDB Received Tk. 1,108,218,097 as Deposit Work Fund from other agencies.  
(Note-23)



**17.00 Maintenance & Development Fund: Tk. 102,515,319,007**

This fund raises as :

Opening Balance as on 01.07.2019	Tk.	86,064,523,214
Add: Fund Provided during the year 2019-2020	Tk.	10,150,170,000
Interest credited during the year	Tk.	1,732,367,531
Previous year interest	Tk.	4568,258,262
	Tk.	<u>102,515,319,007</u>
Less: spent from this fund	Tk.	-
Balance as at 30 June, 2020	<b>Tk.</b>	<b>102,515,319,007</b>

This year BPDB provided Tk. 10,150,170,000 as Maintenance and Development Fund as per instruction of BEREC (Bangladesh Energy Regulatory Commission) Agencies and Government of Bangladesh. Interests credited during the year Tk. 1,732,367,531. (Note-26)

**18.00 Assets Insurance Fund: Tk. 460,000,000**

This fund raises as under :

Balance as at 01 July, 2019	Tk.	390,000,000
Add: Fund Provided during the year	Tk.	70,000,000
	Tk.	<u>460,000,000</u>
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2020	<b>Tk.</b>	<b>460,000,000</b>

(Note- 25)

**19.00 Government Loan: Tk. 83,935,962,425**

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. The amount of Tk. 2,114,826,800 has been transferred to APSCL in FY 2019-2020.

**20.00 Budgetary support as subsidy from govt.: Tk. 431,601,200,000**

This fund raises as under :

Balance as at 01 July, 2019	Tk.	431,601,200,000
Add: Fund received during the year	Tk.	-
	Tk.	<u>431,601,200,000</u>
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2020	Tk.	431,601,200,000

The above amount refers to budgetary support as subsidy from the Government bearing 3% interest (Note-27) upto November, 2017.



**21.00 Foreign Loan: Tk. 130,041,832,603**

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**.

**22.0 Energy Sales: TK. 340,115,516,283**

Energy Sales were made during the year as under-

1. Chittagong Electric Supply	17,326,161,781
2. P&D Chittagong	10,156,042,592
3. Kaptai Electric Supply	206,900,574
4. Comilla	6,153,995,086
5. Noakhali	2,845,728,440
6. Chandpue Electric Supply	776,373,634
7. Maymensingh	9,309,471,931
8. Tangail	2,908,779,272
9. Sylhet	5,515,484,594
10. Sahjibazar Electric Supply	490,796,434
11. Baghabari	2,712,080
12. Siddirgonj	11,514,859
13. Ghorasal	42,141,005
14. GK Project	125,185,181
15. 132 KV consumer	16,442,518,819
16. DPDC	55,233,270,000
17. DESCO	33,561,230,000
18. WZPDCL	17,318,540,000
19. REB	143,227,080,000
20. NESCO	<u>18,461,590,000</u>

**Tk. 340,115,516,283**

In the previous year the total amount of Electricity Sales was Tk. 330,640,293,772 & this year it has become TK. 340,115,516,283 which shows an increase of Tk. 9,475,222,511 during the year over the previous year. This implies during the year the sales of electricity has been increased by 2.87% throughout the country in terms of value. (**Note-42**)

**23.00 Net Loss/ Deficit Tk. (91,868,165)**

During the year BPDB incurred a net profit of Tk. (91,868,165). Net Loss decreased by Tk. (1,654,274,686) which is 94.74% from previous year's loss of TK. 1,746,142,851.



Note-3

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

Taka-

954,600,733,588

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, 2019 at cost & revalued amount		617,954,488,788
Add :		
<u>Cost of Completed Projects.</u>		
Generation	204,000,790	
Transmission	-	
Distribution	300,992,732	
General- PC Pole & Civil works	115,607,086	
<b>Total Cost of Completed Projects</b>		<b>620,600,608</b>
<u>Capital Expenditure made from Revenue Fund</u>		
Generation	2,790,822,714	
Transmission	-	
Distribution	5,657,655,915	
General - PC Pole & Civil works	72,635,096	
<b>Total Cost of Revenue Fund</b>		<b>8,521,113,725</b>
Capital Expenditure made from Overhead Fund	1,122,911,902	
Capital Expenditure made from Deposit Work Fund	13,326,125	
Capital Expenditure made from Foreign Loan	-	
Capital Expenditure made from External Finance-Dev.	-	
Capital Expenditure For Other Trial Balance	-	
Revaluation Adjustment of Fixed Assets		1,136,238,027
Adjustment for APSCL Vendor Agreement		326,856,964,269
		(488,671,829)
<b>Closing Balance as at June 30, 2020</b>		<b>954,600,733,588</b>



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Note- 4

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

Taka-

318,153,303,811

Particulars	Amount	Amount
Balance as at July 01, 2019		258,735,481,865
Add :		
<u>Depreciation provided for FY 2019-2020</u>		
Generation	16,186,401,317	
Transmission	-	
Distribution	6,319,132,725	
General- PC Pole & Civil works	572,487,208	
Revaluation Adjustment of Accumulated Depreciation		23,078,021,250
Previous Year Adjustment of Accumulated Depreciation		28,369,214,922
Adjustment for APSCL Vendor Agreement		7,262,480,955
		708,104,818
<b>Closing Balance as at June 30, 2020</b>		<b>318,153,303,811</b>



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PARTICULARS	UTILITY PLANT IN SERVICE					DEPRECIATION					Grand Total	Written Down Value		
	Opening Balance	FAVR Phase 2 Valuation Adjustment	Addition	APSCIL Vendor Agreement Adjustment	Closing Balance	Opening Balance	FAVR Phase 2 Valuation Adjustment	Previous Year Adjustment on FAVR Phase 2 Valuation	On Opening Assets	On FAVR Phase 2 Valuation Adjustment			On Addition	Total
1	2	3	4	5	6=2+3+4+5	7	8	9	10	11	12	13=(10+11+12)	14	15=(7+13+14)
<b>GENERATION :</b>														
LAND	2,782,608.380	72,932,607.020	9,095	2,681,111.220	83,295,733.750	13,002,411.971	(1,481,616.415)	310,806,925	806,816,511	159,933,457	839,228	1,547,592,207	(658,578,140)	12,678,673.562
BUILDING	27,713,100.728	4,997,300,896	52,451,767	(1,205,126,256)	31,456,326,265	135,214,709,555	(10,206,546,256)	2,903,252,085	9,364,914,364	4,454,641,042	46,673,697	11,469,401,104	1,000,100,046	140,524,037.363
PLANT & MACHINERY	311,403,573.991	45,457,532,578	2,820,731,000	(1,830,150,888)	352,903,686,541	21,732,720,818	(1,523,406,970)	(403,583,606)	3,794,571,878	(202,791,803)	3,981,790,075	3,581,790,075	-	26,442,324.257
VEHICLES	753,968,473	263,034,520	71,465	(50,803,680)	980,271,268	707,650,344	(138,158,355)	50,648,268	46,318,126	25,473,134	32,15	71,794,478	(20,172,255)	663,680,480
FURNITURE	369,997,813	(101,399,765)	42,565,182	(16,297,675)	297,685,699	184,519,570	(55,100,917)	(6,474,865)	11,839,924	(3,237,433)	200,993	8,803,434	(1,645,720)	529,841,328
<b>Sub - Total</b>	<b>417,203,520.99</b>	<b>129,192,062.529</b>	<b>2,994,823,504</b>	<b>(468,671,676)</b>	<b>833,981,734,496</b>	<b>171,469,971,288</b>	<b>(13,419,077,256)</b>	<b>3,893,026,817</b>	<b>14,204,403,806</b>	<b>4,474,018,408</b>	<b>47,819,103</b>	<b>18,186,401,317</b>	<b>706,104,818</b>	<b>192,638,537,033</b>
<b>TRANSMISSION :</b>														
LAND	2,500,428,313	-	-	-	2,500,428,313	967,737,499	-	-	-	-	-	-	-	-
BUILDING	1,835,624,584	-	-	-	1,835,624,584	19,723,518,560	-	-	-	-	-	-	-	-
PLANT & MACHINERY	48,816,939,538	-	-	-	48,816,939,538	44,171,720	-	-	-	-	-	-	-	-
VEHICLES	64,221,206	-	-	-	64,221,206	54,265,299	-	-	-	-	-	-	-	-
FURNITURE	104,688,292	-	-	-	104,688,292	54,265,299	-	-	-	-	-	-	-	-
<b>Sub - Total</b>	<b>53,121,902,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,121,902,233</b>	<b>25,789,485,159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,789,485,159</b>
<b>DISTRIBUTION :</b>														
LAND	8,804,681,580	86,648,901,479	-	-	97,373,483,059	4,987,008,088	(3,028,825,480)	(106,719,903)	208,922,214	(54,205,481)	233,296	155,860,629	-	2,005,273,274
BUILDING	6,566,689,174	(1,699,608,796)	14,591,029	-	4,971,671,413	87,422,863,872	(7,415,964,440)	4,047,457,444	3,375,846,135	2,023,728,722	92,887,143	6,032,562,000	-	104,918,967,455
PLANT & MACHINERY	322,370,191,707	63,281,522,560	8,113,686,440	-	393,765,390,707	571,299,289	(100,856,530)	85,050,886	74,549,228	(42,550,443)	-	117,969,671	-	874,266,365
VEHICLES	838,324,752	472,782,700	-	-	1,301,107,452	281,214,137	(92,223,000)	(18,263,817)	20,420,878	(9,131,059)	2,331,157	13,671,026	-	164,349,646
FURNITURE	639,734,932	(285,344,020)	545,692,503	-	909,083,415	63,262,488,092	(34,269,670,990)	4,000,563,200	4,220,788,664	3,060,792,675	95,551,396	8,310,132,725	-	107,862,855,780
<b>Sub - Total</b>	<b>339,222,862,145</b>	<b>150,279,253,520</b>	<b>5,971,974,772</b>	<b>-</b>	<b>395,474,110,450</b>	<b>63,262,488,092</b>	<b>(34,269,670,990)</b>	<b>4,000,563,200</b>	<b>4,220,788,664</b>	<b>3,060,792,675</b>	<b>95,551,396</b>	<b>8,310,132,725</b>	<b>-</b>	<b>107,862,855,780</b>
<b>GENERAL :</b>														
COMPUTER	100,372,920	47,480	-	-	100,415,400	100,387,114	(60,634,680)	2,710	5,806	1,306	-	7,965	-	26,442,118
VEHICLES	901,328,468	347,063,830	66,031,000	-	1,314,443,298	687,796,080	(13,493,020)	62,475,089	81,119,052	31,237,340	2,883,690	119,351,092	-	652,122,429
PLANT & MACHINERY	1,942,360,448	(1,722,701,290)	219,075,371	-	427,534,299	657,324,745	(902,877,320)	(110,252,883)	82,148,134	(55,126,441)	3,489,208	10,511,899	-	34,806,232
BUILDINGS	6,802,768,209	7,136,518,840	994,222,000	-	13,933,509,049	1,539,514,870	(4,901,062,300)	466,737,206	886,648,083	228,368,603	15,747,562	430,784,738	-	7,378,079,004
FURNITURE	788,235,703	(314,114,730)	42,325,693	-	516,446,666	226,263,578	(15,965,490)	(20,103,343)	25,226,774	(19,091,671)	877,211	15,862,314	-	237,078,040
LAND	4,779,235,971	50,940,819,000	-	-	55,720,055,061	3,311,489,196	(4,389,871,640)	388,858,188	395,148,940	194,429,394	22,807,864	877,487,208	-	8,963,437,833
<b>Sub - Total</b>	<b>14,344,053,718</b>	<b>50,363,648,220</b>	<b>1,311,154,064</b>	<b>-</b>	<b>72,041,905,022</b>	<b>3,311,489,196</b>	<b>(4,389,871,640)</b>	<b>388,858,188</b>	<b>395,148,940</b>	<b>194,429,394</b>	<b>22,807,864</b>	<b>877,487,208</b>	<b>-</b>	<b>8,963,437,833</b>
<b>GRAND TOTAL</b>	<b>617,864,488,788</b>	<b>326,856,964,269</b>	<b>18,277,952,360</b>	<b>(468,671,626)</b>	<b>954,660,733,586</b>	<b>256,735,481,865</b>	<b>(29,369,314,922)</b>	<b>7,262,485,915</b>	<b>19,296,482,208</b>	<b>3,631,240,478</b>	<b>94,378,644</b>	<b>23,078,931,250</b>	<b>708,194,818</b>	<b>318,153,393,811</b>
														<b>636,447,429.777</b>



**Note- 6 Project in Progress**

Taka

174,735,350,509

Project wise Statement of FY 2019-2020 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, 2019	-	148,107,093,830
Prior Year Adjustment For IDC - (Details in Note - 6.01)	-	-
<b>Transaction During the year:</b>		
<b>Local Expenses:</b>		
Development (Code # 109)	25,102,276,141	
Development (Code # 701)	2,055,390,857	
Overhead from Finance Account (Code No-701)	-	
IDC - Foreign	1,710,711,933	
IDC - Local	741,704,000	
<b>TOTAL LOCAL EXPENDITURE</b>	<b>29,610,072,931</b>	
<b>Foreign Expenses :</b>		
Exchange Rate Fluctuation	219,915,288	
Disbursement for the year	3,322,168,315	
<b>TOTAL FOREIGN EXPENDITURE</b>	<b>3,542,083,602</b>	
<b>TOTAL LOCAL AND FOREIGN EXPENDITURE</b>	<b>33,152,156,533</b>	
<b>Less : (Code-511)</b>		
Development Income	593,416,637	
RPA	-	
<b>TOTAL LESS</b>	<b>593,416,637</b>	
<b>TOTAL COST OF PROJECT</b>	<b>32,558,739,896</b>	
<b>Less:</b>		
Cost of Completed Projects Transferred to Assets in Operation (Details in Note - 6.01)	620,600,608	
Transfer to Ashugong Power Station Complex	5,309,882,609	
<b>TOTAL COST OF COMPLETED AND TRANSFERD PROJECTS</b>	<b>5,930,483,217</b>	
<b>Closing Balance as at 30 June, 2020</b>		<b>148,107,093,830</b>



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Note 4.01 Project in Progress (2019-2020)  
Project wise expenditure is shown below:

Sl. No.	Name of Projects	Opening Balance as of July 01, 2019		Prior Year Adjustment		Adjusted Opening Balance		Total
		Local	Foreign	Local	Foreign	Local	Foreign	
<b>A. GENERATION</b>								
1	Shamshad Unit 4 (5th Powering Project)	13,843,531.601	195,542,529	-	-	13,843,531.601	195,542,529	21,142,814,130
2	Shamshad Unit 3 (5th Powering Project)	2,130,165,715	24,031,172,462	-	-	2,130,165,715	24,031,172,462	24,011,172,462
3	Shamshad Unit 2 (5th Powering Project)	-	-	-	-	-	-	-
4	Chittagong & Khulna 1300/2 MW Coal Based Thermal Power Plant Construction Project	2,983,277,246	-	-	-	2,983,277,246	-	2,983,277,246
5	Shahabuddin & Madhumoti (Unit-1&2) of Abolung Thermal Station Complex	5,209,592,609	-	-	-	5,209,592,609	-	5,209,592,609
6	Sheela 1 (50 MW Combined Cycle Power Plant Project)	9,462,278,680	-	-	-	9,462,278,680	-	24,504,872,500
7	Construction of Integrated 100 MW GT Power Plant Project	98,004,617	16,106,974,073	-	-	98,004,617	16,106,974,073	16,204,978,690
8	Construction 150 MW Single GT to 225 MW Combined Cycle Power Plant Project	3,603,193,662	-	-	-	3,603,193,662	-	3,603,193,662
9	Construction of 2000 MW Single GT to 225 MW Combined Cycle Power Plant Project	48,634,031	-	-	-	48,634,031	-	48,634,031
10	Shamshad Unit 4 (5th Powering Project)	-	-	-	-	-	-	-
11	Shamshad Unit 3 (5th Powering Project)	-	-	-	-	-	-	-
12	Shamshad Unit 2 (5th Powering Project)	-	-	-	-	-	-	-
13	Shamshad Unit 1 (5th Powering Project)	3,644,814	-	-	-	3,644,814	-	3,644,814
14	Shamshad Unit 4 (5th Powering Project)	4,313,363,269	-	-	-	4,313,363,269	-	4,313,363,269
15	Shamshad Unit 3 (5th Powering Project)	5,892,641,317	-	-	-	5,892,641,317	-	5,892,641,317
16	Shamshad Unit 2 (5th Powering Project)	13,178,193,547	-	-	-	13,178,193,547	-	13,178,193,547
17	Shamshad Unit 1 (5th Powering Project)	31,255,768	-	-	-	31,255,768	-	31,255,768
18	Shamshad Unit 4 (5th Powering Project)	26,029,100	-	-	-	26,029,100	-	26,029,100
19	Shamshad Unit 3 (5th Powering Project)	6,483,489	-	-	-	6,483,489	-	6,483,489
20	Shamshad Unit 2 (5th Powering Project)	8,523,354	-	-	-	8,523,354	-	8,523,354
21	Shamshad Unit 1 (5th Powering Project)	-	-	-	-	-	-	-
22	Shamshad Unit 4 (5th Powering Project)	4,337,839,852	-	-	-	4,337,839,852	-	4,337,839,852
23	Shamshad Unit 3 (5th Powering Project)	1,515,366,500	-	-	-	1,515,366,500	-	1,515,366,500
24	Shamshad Unit 2 (5th Powering Project)	2,217,369,632	-	-	-	2,217,369,632	-	2,217,369,632
25	Shamshad Unit 1 (5th Powering Project)	618,575,416	-	-	-	618,575,416	-	618,575,416
26	Shamshad Unit 4 (5th Powering Project)	37,417,242	-	-	-	37,417,242	-	37,417,242
27	Shamshad Unit 3 (5th Powering Project)	-	-	-	-	-	-	-
28	Shamshad Unit 2 (5th Powering Project)	-	-	-	-	-	-	-
29	Shamshad Unit 1 (5th Powering Project)	343,142,490	-	-	-	343,142,490	-	343,142,490
<b>Total of Generation (A)</b>		<b>69,579,265,603</b>	<b>187,837,174,118</b>	<b>-</b>	<b>-</b>	<b>69,579,265,603</b>	<b>187,837,174,118</b>	<b>187,837,174,118</b>
<b>B. TRANSMISSION</b>								
1	Power Distribution System Development Project, Rajshahi Zone	5,101,838,758	-	-	-	5,101,838,758	-	5,101,838,758
2	Power Distribution System Development Project, Sylhet Zone	7,680,818,946	-	-	-	7,680,818,946	-	7,680,818,946
3	Power Distribution System Development Project, Wajidpur Zone	-	-	-	-	-	-	-
4	Power Distribution System Development Project, Chittagong Zone	1,206,103,023	1,898,178,433	-	-	1,206,103,023	1,898,178,433	3,104,281,456
5	Power Distribution System Development Project, Rajshahi Zone	8,614,438,262	-	-	-	8,614,438,262	-	8,614,438,262
6	Power Distribution System Development Project, Rajshahi Zone	3,018,263,251	-	-	-	3,018,263,251	-	3,018,263,251
7	Power Distribution System Development Project, Rajshahi Zone	4,333,011	-	-	-	4,333,011	-	4,333,011
8	Chittagong 100 MW Thermal Power Project Phase-3	26,417,133	-	-	-	26,417,133	-	26,417,133
9	Chittagong 100 MW Thermal Power Project Phase-2	197,481,940	-	-	-	197,481,940	-	197,481,940
10	Chittagong 100 MW Thermal Power Project Phase-1	-	-	-	-	-	-	-
11	Chittagong 100 MW Thermal Power Project Phase-4	23,668	-	-	-	23,668	-	23,668
12	Chittagong 100 MW Thermal Power Project Phase-5	206,371,526	-	-	-	206,371,526	-	206,371,526
13	Chittagong 100 MW Thermal Power Project Phase-6	2,477,105,149	-	-	-	2,477,105,149	-	2,477,105,149
14	Power Distribution System Development Project, Comilla Zone	1,030,263,918	-	-	-	1,030,263,918	-	1,030,263,918
15	Power Distribution System Development Project, Moulvibazar Zone	1,086,306,756	-	-	-	1,086,306,756	-	1,086,306,756
16	Power Distribution System Development Project, Moulvibazar Zone	448,125,125	-	-	-	448,125,125	-	448,125,125
17	Power Distribution System Development Project, Moulvibazar Zone (Phase-2)	538,819,524	-	-	-	538,819,524	-	538,819,524
18	Power Distribution System Development Project, Moulvibazar Zone (Phase-3)	558,744,959	-	-	-	558,744,959	-	558,744,959
19	Power Distribution System Development Project, Comilla Zone (Phase-2)	533,897,847	-	-	-	533,897,847	-	533,897,847
20	Power Distribution System Development Project, Comilla Zone (Phase-3)	598,127,836	-	-	-	598,127,836	-	598,127,836
21	Power Distribution System Development Project, Rajshahi Zone (Phase-2)	154,103,678	-	-	-	154,103,678	-	154,103,678
22	Power Distribution System Development Project, Rajshahi Zone (Phase-3)	143,908,027	-	-	-	143,908,027	-	143,908,027
23	Power Distribution System Development Project, Chittagong Zone (Phase-2)	24,111,126	-	-	-	24,111,126	-	24,111,126
<b>Total of Transmission (B)</b>		<b>38,627,483,246</b>	<b>1,898,178,433</b>	<b>-</b>	<b>-</b>	<b>38,627,483,246</b>	<b>1,898,178,433</b>	<b>40,425,661,679</b>
<b>C. MISCELLANEOUS</b>								
1	Thermal Unit 4 (5th Powering Project)	49,292,197	-	-	-	49,292,197	-	49,292,197
2	Thermal Unit 3 (5th Powering Project)	928,624	-	-	-	928,624	-	928,624
3	Thermal Unit 2 (5th Powering Project)	76,179,200	-	-	-	76,179,200	-	76,179,200
4	Thermal Unit 1 (5th Powering Project)	-	-	-	-	-	-	-
5	Thermal Unit 4 (5th Powering Project)	27,644,309	-	-	-	27,644,309	-	27,644,309
6	Thermal Unit 3 (5th Powering Project)	148,632,419	-	-	-	148,632,419	-	148,632,419
7	Thermal Unit 2 (5th Powering Project)	187,802,888,892	-	-	-	187,802,888,892	-	187,802,888,892
8	Thermal Unit 1 (5th Powering Project)	40,364,634,737	-	-	-	40,364,634,737	-	40,364,634,737
<b>Total of Miscellaneous (C)</b>		<b>187,802,888,892</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>187,802,888,892</b>	<b>-</b>	<b>187,802,888,892</b>
<b>Grand Total (A+B+C)</b>		<b>187,802,888,892</b>	<b>187,837,174,118</b>	<b>-</b>	<b>-</b>	<b>187,802,888,892</b>	<b>187,837,174,118</b>	<b>375,640,063,010</b>



- 20 -



Note 6.01 Project in Progress (2019-2020)  
Project value responsibilities in sheten below.

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174,736,300.000

Sl. No.	Name of Projects	Transaction during the Year 2019-2020		Completed Project Transfer to APSC		Total	Closing Balance of on-Going Project	Total
		Local	Foreign	Local	Foreign			
<b>A. SAGHARABAD</b>								
1	Shorabhad Ltd 4 No. Powering Project	1,429,799,697	17,917,650	1,496,717,347	-	1,496,717,347	15,473,622,228	17,070,341,575
2	Shorabhad Ltd 3 No. Powering Project	1,174,539,917	234,559,665	1,409,099,582	-	1,409,099,582	3,385,939,636	20,429,271,043
3	Sarabhad 255 MW CCPP Construction Project	155,518,242	-	155,518,242	-	155,518,242	2,229,197,065	2,229,197,065
4	Substation & Switching 130/72 MW Coal Based Thermal Power Plant Construction Project	84,539,834	-	84,539,834	-	84,539,834	-	-
5	Substation & Switching 130/72 MW Coal Based Thermal Power Plant Construction Project	-	-	-	-	-	-	-
6	Substation & Switching 130/72 MW Coal Based Thermal Power Plant Construction Project	2,186,279,869	-	2,186,279,869	-	2,186,279,869	10,922,649,179	13,109,374,013
7	Substation & Switching 130/72 MW Coal Based Thermal Power Plant Construction Project	14,423,941	-	14,423,941	-	14,423,941	112,428,548	126,852,496
8	Construction of 200 MW Substation GT to 220 MW Combined Cycle Power Plant Project	1,315,532,607	-	1,315,532,607	-	1,315,532,607	5,118,702,288	6,434,234,895
9	Construction of 200 MW Substation GT to 220 MW Combined Cycle Power Plant Project	14,115,858	-	14,115,858	-	14,115,858	83,348,690	97,464,548
10	Substation 275 MW Coal Based Thermal Power Plant Construction Project	5,617,862	-	5,617,862	-	5,617,862	-	-
11	Substation 275 MW Coal Based Thermal Power Plant Construction Project	-	-	-	-	-	-	-
12	Substation 150 MW 10% Service Cycle (SC) Based	867,842,805	-	867,842,805	-	867,842,805	4,741,499,829	5,609,342,634
13	Substation 150 MW Combined Cycle Power Plant Project	2,683,065,716	-	2,683,065,716	-	2,683,065,716	4,586,278,274	7,269,343,990
14	Substation 1400 MW Coal Based Thermal Power Plant Construction Project	29,462,275	-	29,462,275	-	29,462,275	6,594,645,791	6,624,108,066
15	Substation South 400 MW Combined Cycle Power Plant Construction Project	2,895,193,837	862,379,639	3,757,573,476	-	3,757,573,476	10,508,133,123	14,265,706,649
16	Substation 150 MW	-	-	-	-	-	31,295,186	31,295,186
17	Substation 150 MW	-	-	-	-	-	26,938,100	26,938,100
18	Substation 150 MW	-	-	-	-	-	4,469,438	4,469,438
19	Substation 150 MW	-	-	-	-	-	8,379,073	8,379,073
20	Substation 150 MW	1,051,985	-	1,051,985	-	1,051,985	-	-
21	Substation 150 MW	-	-	-	-	-	6,495,849,433	6,495,849,433
22	Substation 150 MW	2,183,218,780	-	2,183,218,780	-	2,183,218,780	3,314,038,884	5,497,257,664
23	Substation 150 MW	948,877,494	-	948,877,494	-	948,877,494	2,251,395,662	3,200,273,156
24	Substation 150 MW	5,549,256	-	5,549,256	-	5,549,256	678,678,496	684,227,752
25	Substation 150 MW	16,488,438	-	16,488,438	-	16,488,438	15,439,476	31,927,914
26	Substation 150 MW	-	-	-	-	-	343,145,498	343,145,498
27	Substation 150 MW	-	-	-	-	-	77,884,517,437	77,884,517,437
28	Substation 150 MW	-	-	-	-	-	41,883,891,807	41,883,891,807
29	Substation 150 MW	11,968,888,842	3,542,493,692	15,511,382,534	-	15,511,382,534	119,834,233,314	135,345,615,848
<b>B. SAGHARABAD</b>								
1	Power Distribution System Development Project, Rajshahi Zone	1,149,283,843	-	1,149,283,843	-	1,149,283,843	6,240,242,741	7,389,526,584
2	Power Distribution System Development Project, Rajshahi Zone	1,488,819,877	-	1,488,819,877	-	1,488,819,877	6,138,729,963	7,627,549,840
3	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	-	-
4	Power Distribution System Development Project, Rajshahi Zone	1,738,725,419	-	1,738,725,419	-	1,738,725,419	1,296,165,623	3,034,891,042
5	Power Distribution System Development Project, Rajshahi Zone	1,628,051,364	-	1,628,051,364	-	1,628,051,364	10,564,173,764	12,192,225,128
6	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	7,444,314,653	7,444,314,653
7	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	-	-
8	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	-	-
9	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	-	-
10	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	-	-
11	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	-	-
12	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	-	-
13	Power Distribution System Development Project, Rajshahi Zone	353,160,032	-	353,160,032	-	353,160,032	1,034,370,569	1,387,530,601
14	Power Distribution System Development Project, Rajshahi Zone	1,154,453,983	-	1,154,453,983	-	1,154,453,983	3,071,339,232	4,225,793,215
15	Power Distribution System Development Project, Rajshahi Zone	3,338,484,483	-	3,338,484,483	-	3,338,484,483	4,896,138,453	8,234,622,936
16	Power Distribution System Development Project, Rajshahi Zone	2,684,838,347	-	2,684,838,347	-	2,684,838,347	4,281,143,162	6,965,981,509
17	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	448,725,125	448,725,125
18	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	638,478,524	638,478,524
19	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	505,144,859	505,144,859
20	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	533,897,897	533,897,897
21	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	298,627,836	298,627,836
22	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	755,879,878	755,879,878
23	Power Distribution System Development Project, Rajshahi Zone	-	-	-	-	-	196,635,062	196,635,062
24	Power Distribution System Development Project, Rajshahi Zone	2,427,205	-	2,427,205	-	2,427,205	847,484,867	849,912,072
25	Power Distribution System Development Project, Rajshahi Zone	623,623,171	-	623,623,171	-	623,623,171	1,817,654,867	2,441,278,038
26	Power Distribution System Development Project, Rajshahi Zone	14,959,827,873	-	14,959,827,873	-	14,959,827,873	83,228,195,639	98,188,023,512
<b>Total of Distribution 26</b>								
1	Thermal Power Plants Rehabilitation Project	46,230,197	-	46,230,197	-	46,230,197	-	-
2	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
3	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
4	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
5	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
6	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
7	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
8	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
9	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
10	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
11	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
12	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
13	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
14	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
15	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
16	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
17	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
18	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
19	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
20	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
21	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
22	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
23	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
24	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
25	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
26	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
27	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
28	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
29	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
30	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
31	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
32	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
33	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
34	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
35	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
36	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
37	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
38	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
39	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
40	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
41	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
42	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
43	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
44	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
45	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
46	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
47	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
48	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
49	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
50	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
51	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,519
52	Thermal Power Plants Rehabilitation Project	4976,576	-	4976,576	-	4976,576	518,943	5,495,5

**Note- 6.02 Statement of Interest During Construction (IDC)**

IDC against Project in Progress as at June 2020

SL. NO.	Name of Scheme/Projects	IDC Local	IDC Foreign	Total IDC
<b>A</b>	<b>Generation:</b>			
1	Ghorashal Unit 4 Re-Powering Project	15,990,000	479,051,846	495,041,846
2	Ghorashal Unit 3 Re-Powering Project	6,000,000	729,557,595	735,557,595
3	Bibiyana 3, 400 MW Combined Cycle Power Plant Project	91,862,000	-	91,862,000
4	Sayedpur 150 MW 10% Simple Cycle (HSD Based)	1,709,000	-	1,709,000
5	Khulna 330 MW Combine Cycle Power Plant Project	53,696,000	103,761,479	157,457,479
6	Moheshkhali 2-600X700 MW Coal Based Power plant Construction Project	-	-	-
7	Bibiyana South 400 MW Combine Cycle Power Plant Construction Project	-	398,341,013	398,341,013
8	Land Acquisition for Moheshkhali Power Hub Project Dhaka	89,107,000	-	89,107,000
	<b>Sub-total (Generation)</b>	<b>258,364,000</b>	<b>1,710,711,933</b>	<b>1,969,075,933</b>
<b>B</b>	<b>Distribution:</b>			
1	Power Distribution System Development Project, Rajshahi Zone	79,116,000	-	79,116,000
2	Power Distribution System Development Project, Sylhet Zone	94,880,000	-	94,880,000
3	Power Distribution System Development Project, Chittagong Zone	104,144,000	-	104,144,000
4	Power Distribution System Development Project, Rangpur Zone	83,918,000	-	83,918,000
5	Pre-Payment Metering Project Distribution Zone Comilla & Mymensing	716,000	-	716,000
6	Development of Power Distribution System in Three Hilly Districts, Project	41,625,000	-	41,625,000
7	Power Distribution System Development Project, Comilla Zone	39,859,000	-	39,859,000
8	Power Distribution System Development Project, Mymensing Zone	35,825,000	-	35,825,000
9	Power Distribution System Development Project Chittagong Zone ( Phase-2)	3,257,000	-	3,257,000
	<b>Sub-total (Distribution)</b>	<b>483,340,000</b>	<b>-</b>	<b>483,340,000</b>
<b>C</b>	<b>Miscellaneous:</b>			
1	Land Development & Boundary Wall Construction of BPDB Own Land at Keranig	-	-	-
	<b>Sub-total (Miscellaneous)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Grand total</b>	<b>741,704,000</b>	<b>1,710,711,933</b>	<b>2,452,415,933</b>



Note - 7 Investment in Shares FY-2019-2020

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33,248,745,642

Particulars	Opening Balance	Adjustment	Adjusted 'Opening Balance	Addition	Total	Encashed / Adjustment	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 BPREFL	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-	2,346,393,208	-	2,346,393,208	-	2,346,393,208	-	2,346,393,208
Investment in AFSCL	6,617,008,100	-	6,617,008,100	5,572,614,964	12,189,623,064	2,298,300	12,187,324,764
Investment in WZPDCL	2,944,022,000	-	2,944,022,000	-	2,944,022,000	-	2,944,022,000
Investment in DESCO	1,969,780,191	-	1,969,780,191	-	1,969,780,191	-	1,969,780,191
Investment in Bay of Bengal	80,000,000	-	80,000,000	-	80,000,000	-	80,000,000
SPDB-PPCL Power Generation Ltd. - EF	1,328,016,380	-	1,328,016,380	-	1,328,016,380	-	1,328,016,380
Investment in NWPCCOL	1,600,000,000	-	1,600,000,000	1,962,162,030	3,562,162,030	-	3,562,162,030
Investment in Bangladesh India Friendship Power Comp	4,425,546,641	-	4,425,546,641	1,000,000,000	5,425,546,641	-	5,425,546,641
EGCB	378,961,000	-	378,961,000	-	378,961,000	-	378,961,000
	24,716,266,948	-	24,716,266,948	8,534,776,994	33,251,043,942	2,298,300	33,248,745,642



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Particulars	Opening Balance	Adjustment	Adjusted Opening Balance	Addition	Total	Encashed	Closing Balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)
<b>Fixed Deposit:</b>							
<b>Directorate of Finance</b>							
Pension & Gratuity Fund	22,211,855,018	-	22,211,855,018	2,904,185,298	25,116,040,316	1,796,098,628	23,349,941,690
Central GPF/CPF Account	4,108,566,705	-	4,108,566,705	4,384,509,729	8,493,076,435	847,257,105	7,645,819,330
Assets Insurance Fund	10,000,000	-	10,000,000	-	10,000,000	-	10,000,000
Depreciation Account of BPOB	11,892,613,394	-	11,892,613,394	6,026,289,603	17,918,902,997	4,730,670,263	13,188,232,714
Consumer Security Deposit Account	463,340,291	-	463,340,291	1,025,058,089	1,488,398,380	-	1,488,398,380
Revenue Account of BPOB	-	-	-	-	-	-	-
Central Misc. Collection a/c	-	-	-	-	-	-	-
Maintenance & Development Fund	27,812,165,346	-	27,812,165,346	1,662,470,819	29,474,636,165	2,150,439,736	27,324,196,429
Magistrate Court	-	-	-	-	-	-	-
Endowment Fund	453,404,425	-	453,404,425	39,671,005	493,075,519	-	493,075,519
Central Contractor Security Deposit Accounts	159,839,155	-	159,839,155	9,532,360	169,371,515	-	169,371,515
Sales Proceeds of Electric Equipment	-	-	-	-	-	-	-
Sales Proceeds of Share	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>67,111,784,334</b>	-	<b>67,111,784,334</b>	<b>16,051,716,992</b>	<b>83,163,501,327</b>	<b>9,494,465,750</b>	<b>73,669,035,576</b>
Bangladesh Power Development Board-EF	3,684,726,686	-	3,684,726,686	-	3,684,726,686	-	3,684,726,686
<b>Grand Total of DOF</b>	<b>70,796,511,020</b>	-	<b>70,796,511,020</b>	<b>16,051,716,992</b>	<b>86,848,228,012</b>	<b>9,494,465,750</b>	<b>77,353,762,262</b>
<b>Less:</b>							
DESA'S Share	7,154,927	-	7,154,927	-	7,154,927	-	7,154,927
	70,789,356,093	-	70,789,356,093	16,051,716,992	86,841,073,085	9,494,465,750	77,346,607,335
Fixed deposit by RAO's-Contractors Security Deposit, Labour Welfare & Saving certificates	630,232,349	-	630,232,349	28,971,199	659,203,548	5,292,500	653,911,048
	<b>71,419,588,442</b>	-	<b>71,419,588,442</b>	<b>16,080,688,191</b>	<b>87,500,276,633</b>	<b>9,499,758,250</b>	<b>78,000,518,383</b>



Note- 9

Cash in Hand and at Bank

Taka-

65,003,904,372

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

Particulars	2019-2020	2018-2019
<b>Cash in Bank :</b>		
Assets Insurance Fund Account	19,641,509	19,027,848
Petty Cash Fund Accounts	3,265,500	3,100,500
Pension Account	295,308,104	253,149,449
Local Collection Account	7,237,581,636	6,583,109,368
Central Bank Miscellaneous Collection Account	85,475,570	129,532,336
Consumers Security Deposit Account	220,385,648	189,120,868
Regional Accounting Office Bank Account	17,259,273,111	17,523,472,142
Regional Collection Account	1,726,535,307	1,450,688,497
Regional Miscellaneous Collection Account	56,056,335	109,537,617
Regional Consumers Security Deposit Account	88,047,178	118,662,264
Deposit Work Account	1,061,793,582	719,099,446
Central Bank Account	35,414,019,142	22,511,058,665
Cash in Bank- Zonal Central Bank Account	1,374,168,040	608,558,381
Benevolent Fund Account	162,353,710	154,659,228
<b>Closing Balance as at June 30, 2020</b>	<b>65,003,904,372</b>	<b>50,372,776,610</b>



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
<b>BPDB's Consumers (Code-141)</b>		
Balance as at July 01, 2019	17,952,866,396	
Add : Amount billed during the year	55,746,102,283	
Less : Amount collected during the year	73,698,968,678	
	53,338,580,567	20,360,388,112
<b>GK Project</b>		
Balance as at July 01, 2019	800,000	
Add : Amount billed during the year	125,185,181	
Less : Amount collected during the year	125,985,181	
	-	125,985,181
<b>132 KV &amp; 230 KV Consumer</b>		
Balance as at July 01, 2019	1,642,150,686	
Add : Amount billed during the year	16,442,518,819	
Less : Amount collected during the year	18,084,669,505	
	16,544,222,712	1,540,446,793
<b>PGCB</b>		
Balance as at July 01, 2019	5,653,792	
Add : Amount billed during the year	-	
Less : Amount collected during the year	5,653,792	
	-	5,653,792
<b>DESA/DPDC</b>		
Balance as at July 01, 2019	43,132,938,431	
Add : Amount billed during the year	55,233,270,000	
Less : Amount collected during the year	98,366,208,431	
	56,450,423,570	41,915,784,861
<b>DESCO</b>		
Balance as at July 01, 2019	6,646,993,667	
Add : Amount billed during the year	33,561,230,000	
Less : Amount collected during the year	40,208,223,667	
	34,468,052,774	5,740,170,893



Note- 10

Accounts Receivable- Trade(Code-141)

Particulars	Amount Taka	Amount Taka	Continued
<b>WZPDCL</b>			
Balance as at July 01, 2019	4,409,877,191		
Add : Amount billed during the year	17,318,540,000		
	21,728,417,191		
Less : Amount collected during the year	17,494,222,610		4,234,194,581
<b>REB</b>			
Balance as at July 01, 2019	27,166,278,305		
Add : Amount billed during the year	143,227,080,000		
	170,393,358,305		
Less : Amount collected during the year	143,687,625,711		26,705,732,594
<b>NESCO</b>			
Balance as at July 01, 2019	10,629,784,339		
Add : Amount billed during the year	18,461,590,000		
	29,091,374,339		
Less : Amount collected during the year	19,547,151,401		9,544,222,938
<b>Closing Balance as at June 30, 2020</b>			<b>110,172,579,743</b>



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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
<b>Opening Balance</b>				<b>111,587,342,806</b>
<b>Add: During the Year</b>				
Chitagong Electric Supply	17,326,161,781	17,145,902,472	180,259,308	
P&D Chitagong	10,156,042,592	9,573,454,431	582,588,161	
Kaptai Electric Supply	206,900,574	181,535,602	25,364,972	
Comilla	6,153,995,086	5,833,425,062	320,570,024	
Noakhali	2,845,728,440	2,731,820,147	113,908,293	
Chandpore Electric Supply	776,373,634	757,461,962	18,911,672	
Maymensingh	9,309,471,931	8,367,397,694	942,074,237	
Tangail	2,908,779,272	2,823,892,749	84,886,523	
Sylhet	5,515,484,594	5,456,088,510	59,396,084	
Subjibazar Electric Supply	490,796,434	413,689,954	77,106,480	
Baghabari	2,712,080	2,509,613	202,468	
Siddirgonj	11,514,859	12,283,933	(769,074)	
Ghorasal	42,141,005	39,118,438	3,022,567	
112 KV consumer	16,442,518,819	16,544,222,712	(101,703,893)	
<b>Sub- Total</b>	<b>72,188,621,102</b>	<b>69,882,803,279</b>	<b>2,305,817,823</b>	
DESA/ DPDC	55,233,270,000	56,450,423,570	(1,217,153,570)	
DESCO	33,561,230,000	34,468,052,774	(906,822,774)	
WZPDCL	17,318,540,000	17,494,222,610	(175,682,610)	
REB	143,227,080,000	143,687,625,711	(460,545,711)	
NESCO	18,461,590,000	19,547,151,401	(1,085,561,401)	
<b>Sub- Total</b>	<b>267,801,710,000</b>	<b>271,647,476,066</b>	<b>(3,845,766,066)</b>	
PGCB	-	-	-	
GK Projects	125,185,181	-	125,185,181	
<b>Sub- Total</b>	<b>125,185,181</b>	<b>-</b>	<b>125,185,181</b>	
<b>Total</b>	<b>340,115,516,283</b>	<b>341,530,279,345</b>	<b>(1,414,763,062)</b>	
Balance as at June 30, 2020				<b>110,172,579,743</b>



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
<b>Accounts Receivable - Others(Code-142)</b>		
Balance as at July 01, 2019	686,441,231	
Add : Amount billed/ claimed/ adjustment during the year	-	
Less : Amount collected during the year	686,441,231	686,441,231
<b>Accounts Receivable - Others-PGCB(Code-142-A)</b>		
Balance as at July 01, 2019	154,732,414	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	771,648,085	
Less : Amount Adjusted during the year	926,380,500	
	1,172,676,682	(246,296,182)
<b>Accounts Receivable - Others-APSCL(Code-142-B)</b>		
Balance as at July 01, 2019	312,212,963	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	190,582,778	
Less : Amount Adjusted during the year	502,795,741	
	186,000,000	316,795,741
<b>Accounts Receivable - Others-WZPDCL(Code-142C)</b>		
Balance as at July 01, 2019	2,866,697,596	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	215,948,369	
Less : Amount Adjusted during the year	3,082,645,964	
	-	3,082,645,964
<b>Accounts Receivable - Others-DESA/DPDC(Code-142D)</b>		
Balance as at July 01, 2019	1,067,523,730	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	1,067,523,730	
Less : Amount Adjusted during the year	-	
<b>Sub-total</b>		<b>1,067,523,730</b>
		<b>4,907,110,484</b>



Note- 11

Accounts Receivable- Others

Particulars	Amount	Amount
<b>Accounts Receivable - Govt. Duty(Code 191+391+391A)-from consumer</b>		
Balance as at July 01, 2019	(86,242,984)	
Add : Amount billed/ claimed/ adjustment during the year	5,721,909,228	
Less : Amount collected during the year	5,635,666,244	
	5,715,368,654	(79,702,410)
<b>Govt. Duty Payable(Code-351)</b>		
Balance as at July 01, 2019	-	
Add : Amount billed/ claimed/ adjustment during the year	-	
Less : Amount collected during the year	-	
<b>Advance to &amp; From other Govt./ Autonomous/ Semi Govt. Agencies(Code-198)</b>		
Balance as at July 01, 2019	25,686,050,919	
Add : Disbursement during the year	3,905,089,135	
Less : Amount adjustment	29,591,140,053	
	5,136,997,235	24,454,142,818
<b>Sub-total</b>		<b>24,374,440,408</b>
<b>Closing Balance as at June 30, 2020</b>		<b>29,281,550,892</b>

Continued



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Note- 11.1

Loan/ Advance to Government

Taka-

20,000,000,000

Particulars	Amount	Amount
<b>Loan/ Advance to Government</b>		
Balance as at July 01, 2019	-	
Add : During the year	20,000,000,000	
Less : Amount adjustment	-	
<b>Closing Balance as at June 30, 2020</b>		<b>20,000,000,000</b>



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
<b>Total Accounts Receivable - BPDB'S Portion (Note-10)</b>		
Total Bad Debt provision @ 5%	22,026,820,085	1,101,341,004
Less :		
Provision made upto 2018-2019 (Code-143)		1,236,107,585
Provision made during the Year		-
<b>Closing Balance as at June 30, 2020</b>		<b>(1,236,107,585)</b>



Note- 13

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

Taka-

4,932,949,576

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
<b>Deposit Work</b>		
Balance as at July 01, 2019		2,923,032
Add : Amount addition/ adjustment during the year		-
Less : Amount received/ adjusted		2,923,032
		-
<b>Others (Revenue, Development, Overhead)</b>		
Balance as at July 01, 2019		389,967,745
Add : Amount addition/ adjustment during the year		457,224,872
Less : Amount received/ adjusted		847,192,617
		128,241,395
<b>Fuel Supplies</b>		
Balance as at July 01, 2019		4,375,721,554
Add : Amount addition/ adjustment during the year		9,126,286,406
Less : Amount received/ adjusted		13,502,007,960
		9,290,932,637
<b>Closing Balance as at June 30, 2020</b>		<b>718,951,221</b>
		<b>4,211,075,323</b>
		<b>4,932,949,576</b>



Note- 14

Advance to Employees

Taka-

2,089,407,628

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 BPDDB'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
<b>General Provident Fund (Code-145)</b>		
Balance as at July 01, 2019	1,781,742,015	
Add : Advance given	825,677,300	
	2,607,419,315	
Less : Recovered	721,375,884	
		1,886,043,431
<b>Advance to Officers' &amp; Staff (Code 146-146A)</b>		
Balance as at July 01, 2019	22,657,844	
Add : Advance given	18,873,043	
	41,530,887	
Less : Recovered	18,868,510	
		22,662,377
<b>House Building Advances (Code-148)</b>		
Balance as at July 01, 2019	192,076,978	
Add : Advance given	5,895,923	
	197,972,901	
Less : Recovered	17,271,081	
		180,701,820
<b>Motor Cycle/ Bi-cycle Advances (Code-150)</b>		
Balance as at July 01, 2019	-	
Add : Advance given	-	
Less : Recovered	-	
	-	
<b>Closing Balance as at June 30, 2020</b>		<b>2,089,407,628</b>



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

Particulars	Amount	Amount
<b>Fuel Stock (Code-151)</b>		
Balance as at July 01, 2019	8,290,384,825	
Add : Purchase	16,686,234,386	
	24,976,619,212	
Less : Used	17,294,249,101	7,682,370,111
<b>Material &amp; Other Operating Supplies (Code-152)</b>		
Balance as at July 01, 2019	6,001,976,987	
Add : Purchase	49,083,559	
Add : IVVR Phase 2 Valuation Adjustment	22,493,081,674	
	28,544,142,220	
Less : Used	18,533,722	
Less : APSCL Vendor Agreement Adjustment	939,699,723	
<b>Stores &amp; Supplies Purchase- Foreign (Code-152a)</b>		
Balance as at July 01, 2019	34,950	
Add : Purchase	-	
	34,950	
Less : Used	-	
<b>Stores &amp; Supplies Purchase-Received from other stores (Code-152b)</b>		
Balance as at July 01, 2019	-	
Add : Purchase	-	
	-	
Less : Used	-	
<b>Construction Stores (Code-153)</b>		
Balance as at July 01, 2019	2,310,722,725	
Add : Purchase	658,016,140	
	2,968,738,866	
Less : Used	651,479,097	
<b>P.C. Pole (Code-154)</b>		
Balance as at July 01, 2019	408,989,701	
Add : Purchase	908,832,739	
	1,317,822,439	
Less : Used	2,938,400	
<b>Closing Balance as at June 30, 2020</b>		<b>27,585,908,775</b>
		<b>34,950</b>
		<b>2,317,259,769</b>
		<b>1,314,884,039</b>
		<b>38,900,457,645</b>



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

Particulars	Amount	Amount
<b>Temporary Advance (Code-147)</b>		
Balance as at July 01, 2019	190,545,605	
Add : Payment	572,036,592	
Less : Adjustment/ Recovery	762,582,196	
	551,069,711	211,512,486
<b>Temporary Advance (Code-147-A)</b>		
Balance as at July 01, 2019	2,203,023	
Add : Payment	-	
Less : Adjustment/ Recovery	2,203,023	
	-	2,203,023
<b>L.C Deposit with Bank (Code-149)</b>		
Balance as at July 01, 2019	2,925	
Add : Payment	-	
Less : Adjustment/ Recovery	2,925	
	-	2,925
<b>Prepaid Rent (Code-162)</b>		
Balance as at July 01, 2019	353,876	
Add : Payment	-	
Less : Adjustment/ Recovery	353,876	
	-	353,876
<b>Other Prepaid Expenses (Code-169)</b>		
Balance as at July 01, 2019	10,231,354	
Add : Payment (Advance for land purchase)	-	
Less : Adjustment/ Recovery	10,231,354	
	-	10,231,354
<b>Insurance Claims Receivable (Code-182+352+358)</b>		
Balance as at July 01, 2019	14,047,886	
Add : Claims Group Insurance Premium	13,005,538	
Less : Recovery	27,053,424	
	18,513,125	8,540,299



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Note- 16

Security Deposit to Other Utilities

Particulars	Amount	Amount
<b><u>Security Deposit for Telephone (Code-183)</u></b>		
Balance as at July 01, 2019	2,037,562	
Add : Payment	8,875	
	2,046,437	
Less : Adjustment/ Recovery	-	
		2,046,437
<b><u>Security Deposit for Gas (Code-184)</u></b>		
Balance as at July 01, 2019	4,889,057	
Add : Payment	25,267	
	4,914,324	
Less : Adjustment/ Recovery	-	
		4,914,324
<b><u>Security Deposit for Water (Code-185)</u></b>		
Balance as at July 01, 2019	100,815	
Add : Payment	-	
	100,815	
Less : Adjustment/ Recovery	-	
		100,815
<b><u>Claim Receivable from WDB for Exp. against Capital Academy (Code-186)</u></b>		
Balance as at July 01, 2019	24,412,795	
Add : Payment	30,988,783	
	55,401,578	
Less: Adjustment	50,136,666	
		5,264,912
<b><u>With holding Tax &amp; VAT (Code-344-344A-310A)</u></b>		
Balance as at July 01, 2019	514,171,035	
Add : Deducted	6,951,476,770	
	7,465,647,805	
Less : Payment	6,966,785,230	
		498,862,575
<b>Closing Balance as at June 30, 2020</b>		<b>744,033,024</b>



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Note-17

**IT Deduction at Source (Code-163)**

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

Particulars	Amount	Taka-	Amount
<b>IT Deduction at Source (Code-163)</b>			
Balance as at July 01, 2019	5,238,240,476		
Add : Deducted during the Year	1,079,404,228		
Less : Adjustment	6,317,644,704		
<b>Closing Balance as at June 30, 2020</b>			<b>6,317,644,704</b>
			<b>6,317,644,704</b>

**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
2017-18	844,666,800
2018-19	791,521,056
2019-20	1,079,404,228
<b>Grand Total</b>	<b>6,317,644,704</b>



Note- 18

Paid Up Capital

Taka-

213,289,275,677

Particulars	Amount
<b>A. Authorised Capital</b>	<b>400,000,000,000</b>
<b>B. Paid Up Capital :</b>	<b>199,789,679,430</b>
Balance as at July 01, 2019	10,925,536,247
Addition during the year	2,574,060,000
Amount Adjustment	
<b>Balance as at June 30, 2020</b>	<b>213,289,275,677</b>



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Note-18.01

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

Taka-

213,289,275,677

Particulars	Year	Govt. Equity	Conversion of Loans & Interest into Equity	Total Equity
Upto 15.12.71 (Pre-liberation period)	-	-	2,140,823,000	2,140,823,000
From 16.12.71 to 30.06.77	-	-	1,217,166,000	3,357,989,000
1977-78		272,101,500	-	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



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Note- 18.1

Government Equity

Taka-

Particulars	Amount
Balance as at July 01, 2019	2,574,060,000
Add:	
Amount received during the year	-
Less:	
Amount Refunded/ Adjustment	2,574,060,000
Balance as at June 30, 2019	2,574,060,000
	-



Continued

Particulars	Year	Govt. Equity	Conversion of Loans & Interest into Equity	Total Equity
Balance B/F				
	1992-93	8,466,578,495	12,911,009,711	21,377,588,206
	1993-94	2,568,441,600	2,277,680,279	26,223,710,085
	1994-95	2,048,970,000	-	28,272,680,085
	1995-96	2,366,310,000	14,000,000,000	44,638,990,085
	1996-97	1,944,735,000	-	46,583,725,085
	1997-98	2,402,100,000	-	48,985,825,085
	1998-99	2,354,670,000	-	51,340,495,085
	1999-2000	2,799,690,000	-	54,140,185,085
	2000-2001	3,404,040,000	-	57,544,225,085
	2001-2002	3,289,060,000	-	60,833,285,085
	2002-2003	3,243,720,000	-	64,077,005,085
	2003-2004	3,914,880,000	-	67,991,885,085
	2004-2005	5,533,925,945	-	73,525,811,030
	2005-2006	4,630,827,000	-	78,156,638,030
	2006-2007	6,490,563,727	-	84,647,201,757
	2007-2008	4,675,572,701	-	89,322,774,458
	2008-2009	1,484,860,659	-	90,807,635,117
	2009-2010	2,157,169,781	-	92,964,804,898
	2010-2011	3,503,843,400	-	96,468,648,298
	2011-2012	21,662,587,200	-	118,131,235,498
	2012-2013	17,774,851,726	-	135,906,087,224
	2013-2014	6,930,099,851	-	142,836,187,075
	2014-2015	7,607,651,400	-	150,443,838,475
	2015-2016	5,188,405,800	-	155,632,244,275
	2016-2017	7,995,306,625	-	163,627,550,900
	2017-2018	9,236,606,179	-	172,864,157,078
	2018-2019	15,095,568,352	-	187,959,725,430
	2019-2020	14,404,014,000	-	202,363,739,430
		10,925,536,247	-	213,289,275,677
Balance as at June 30, 2020		184,100,585,687	29,188,689,990	213,289,275,677



Note- 19

**Retained Earnings**

**Taka-**

**(620,462,024,366)**

The above amount refers to the accumulated profit/ (deficit) of BPDDB 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.

Particulars	Amount
Balance as at July 01, 2019	(579,637,444,825)
Previous Year Adjustment(Code-205)	(40,732,711,375)
Comprehensive Income / (Loss)	(91,868,165)
<b>Closing Balance as at June 30, 2020</b>	<b>(620,462,024,366)</b>

Note- 20

**Appraisal Surplus (Code-204)**

**Taka-**

**467,354,806,728**

Particulars	Amount
Balance as at July 01, 2019	117,057,871,482
Revalued during the year	350,296,935,246
<b>Closing Balance as at June 30, 2020</b>	<b>467,354,806,728</b>



Note- 21

Govt. Equity Against DESCO's Share

Taka-

3,328,924,865

Particulars	Amount
Balance as at July 01, 2019	3,328,924,865
Revalued during the year	-
<b>Closing Balance as at June 30, 2020</b>	<b>3,328,924,865</b>



Note- 22

Grants (Code-251 & 252)

Taka-

7,436,755,860

Movement of the above is given as under :

Particulars	Amount
Balance as at July 01, 2019	7,436,755,860
Add :	
Received	-
<b>Closing Balance as at June 30, 2020</b>	<b>7,436,755,860</b>



Name of the Donor Country & Scheme		Amount
<b>7. WEST GERMANY</b>		
Secondary Transmission Project	75,950,600	
Electrification	9,851,000	
East Zone Power Replacement	522,266	
Rehabilitation of Bharamara Transmission	8,027,428	
<b>Total</b>	<b>94,351,294</b>	<b>94,351,294</b>
<b>8. JAPAN</b>		
Electrical Equipment Pole	71,505,000	
<b>Total</b>	<b>71,505,000</b>	<b>71,505,000</b>
<b>9. SAUDI ARABIA</b>		
East West Zone PERP	160,147,470	
<b>Total</b>	<b>160,147,470</b>	<b>160,147,470</b>
<b>10. KUWAIT</b>		
300 MW Asuganj TSP Extension	631,654,314	
150 MW Asuganj TSP (5th) Unit	138,445,953	
120 MW Asuganj TSP	769,631,244	
<b>Total</b>	<b>1,539,731,511</b>	<b>1,539,731,511</b>
<b>11. INDIA</b>		
Electrical Equipment Pole	1,953,000	
<b>Total</b>	<b>1,953,000</b>	<b>1,953,000</b>
<b>12. German</b>		
Prepaid Metering	360,339,770	
<b>Total</b>	<b>360,339,770</b>	<b>360,339,770</b>
<b>LOCAL GRANT:</b>		
Chittagong Hill Tracts	1,461,929,000	
Construction of Khulna Based Power Plant Connecting Road	2,269,703,000	
Durgom Haor Alakay Nobayan Joggoo Jalani Nirvor Biddath Uripadon PP, Sylhet	203,000,000	
Upto FY 2018-2019	3,934,632,000	
<b>TOTAL FOREIGN GRANT</b>		<b>3,516,251,148</b>
<b>TOTAL LOCAL GRANT</b>		<b>3,934,632,000</b>
<b>TOTAL GRANT AS ON JUNE 30, 2020</b>		<b>7,450,883,148</b>
Less : DESA's Portion		<b>14,127,288</b>
<b>Closing Balance as at June 30, 2020</b>		<b>7,436,755,860</b>



Note- 23

Deposit Work Fund (Code-206)

Taka-

6,169,206,259

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, 2019	5,061,162,856
Add :	
Amount deposited during the year	1,108,218,097
Less :	
Amount Refunded/ Adjustment	6,169,380,953
<b>Closing Balance as at June 30, 2020</b>	<b>174,694</b>
	<b>6,169,206,259</b>



Note- 24

LIQUIDITY DAMAGE RESERVE

Taka-

72,053,500

Liquidity Damage Reserve is shown below :

Particulars	2019-2020	2018-2019
Balance as at July 01, 2019	72,053,500	72,053,500
Add : During the year	-	-
Less: Adjustment during the year	-	-
<b>Closing Balance as at June 30, 2020</b>	<b>72,053,500</b>	<b>72,053,500</b>



Note- 25

Assets Insurance Fund (Code-318)

Taka- 460,000,000

Particulars	2019-2020	2018-2019
Balance as at July 01, 2019	390,000,000	375,000,000
Add - Created during the year	70,000,000	15,000,000
Less- Debited during the year	-	-
<b>Balance as at June 30, 2020</b>	<b>460,000,000</b>	<b>390,000,000</b>



Note- 26

**MAINTANANCE & DEVELOPMENT FUND**

Taka-

102,515,319,007

Maintenance & Development Fund is shown below :

Particulars	2019-2020	2018-2019
Balance as at July 01, 2019	86,064,523,214	74,391,348,621
Add : Provision during the year	10,150,170,000	9,981,987,450
Interest during the year	1,732,367,531	1,691,187,143
Previous year interest	4,568,258,262	-
Less: Debited during the year	-	-
<b>Closing Balance as at June 30, 2020</b>	<b>102,515,319,007</b>	<b>86,064,523,214</b>



Note: 27 Statement of Budgetary Support From Government Taka- 431,601,200,000

Particulars	Balance as on 30.06.2019	Loan drawn during FY- 2019-2020	Repayment due for the year	Balance as on 30.06.2020
Budgetary Support From Govt.	431,601,200,000	-	-	431,601,200,000



Note: 28- Government Loan

Statement of Government Loan as on 30 - 06 - 2020

Taka-

83,935,962,425

Sl.No.	Name of the project	Balance as on 01.07.2019	Loan drawn during	Repayment due for the year	Refund to The Government	Adjustment	Balance as on 30.06.2020
<b>COMPLETED PROJECT</b>							
<b>GENERATION</b>							
1	CHORLAAL OTFS (ET & END UNIT RESERV)	360,013,403	-	27,640,000	-	-	332,373,403
2	SHANPULE 130 MW COMBINED CYCLE POWER STATION	3,950,919,000	-	216,105,000	-	-	3,694,814,000
3	110 MW BHEDEBAGAN TPS	1,129,148,300	-	168,722,000	-	-	960,426,300
4	REPAIR OF KARNAPURUL HYDRO POWER STATION OF UNIT-D	150,111,800	-	14,477,000	-	-	135,634,800
5	CONSTRUCTION OF 150 MW BERALBHARMA	1,835,261,200	-	127,946,000	-	-	1,707,315,200
6	120 MW CHORLAAL TPS (TH UNIT)	24,000,900	-	15,200,000	-	-	8,800,900
7	100 MW BANGABARI OTFS	341,845,000	-	47,994,000	-	-	293,851,000
8	100 MW M W BANGONA GREAT THERMAL POWER STATION PHASE-I (2ND UNIT)	109,800,000	-	24,500,000	-	-	85,300,000
9	90 MW SYLHET OTFS	12,995,300	-	9,744,000	-	-	3,251,300
10	REPAIR OF KORTOMO SHARPULE OTFS	900,000	-	900,000	-	-	-
11	210 MW CTO TPS (2ND UNIT)	92,400,000	-	45,000,000	-	-	47,400,000
12	POWER PLANT REHABILITATION PROJECT	122,478,000	-	39,618,000	-	-	82,860,000
13	120 MW CHORLAAL TPS (3TH UNIT)	67,840,000	-	31,315,000	-	-	36,525,000
14	90 MW SHARBAZAR OTFS	84,900,000	-	18,800,000	-	-	66,100,000
15	TUNAI 60 MW CAP THERMAL POWER STATION AND CONN. OF TRANS. LINE	605,441,400	-	84,517,000	-	-	520,924,400
16	CORRECTION OF 100 MW BHEDEBAGAN OTFS	661,400	-	109,000	-	-	552,400
17	210 MW BHEDEBAGAN TPS (2ND PHASE)	20,000	-	3,000	-	-	17,000
18	100 MW COAL BASED TPS KARNAPURUL	1,007,651,000	-	113,112,000	-	-	894,539,000
19	POWER PLANT REHABILITATION PROJECT (2ND PHASE)	453,742,000	-	44,324,000	-	-	409,418,000
20	INSTALLATION OF 420 KW WIND BASED POWER STATION (SUNSET BARR)	3,371,200	-	374,000	-	-	2,997,200
21	110 MW SHARPULE COMBINED CYCLE	1,330,000	-	140,000	-	-	1,190,000
22	RENOVATION & REPAIR OF UNIT C.I. OF SHARPULE	433,315,000	-	38,289,000	-	-	395,026,000
23	210 MW BHEDEBAGAN PHASE POWER PLANT	0	-	-	-	-	0
24	REPAIR 200 MW GAS TURBINE PS	614,000	-	102,000	-	-	512,000
25	CONSTRUCTION OF 150 MW BLAGANG	6,332,100	-	997,500	-	-	5,334,600
26	CONSTRUCTION OF 150 MW KISIANA	5,485,400	-	455,000	-	-	5,030,400
27	LAND & INFRA. STRUCTURE DEVELOPMENT FOR GENERATION	129,595,200	-	11,100,000	-	-	118,495,200
28	REPAIR POWER PLANT MAINTENANCE & CIVIL (BLOCK)	746,483,151	-	70,478,000	-	-	676,005,151
29	90 MW SYLHET COMBINED CYCLE PHASE (2ND PHASE)	1,677,294,900	-	176,210,000	-	-	1,501,084,900
30	CONCRETE TOWER TO SYLHET 90 MW CCF STATION	18,990,000	-	3,976,000	-	-	15,014,000
31	SYLHET 130 MW COMBINED CYCLE POWER STATION	3,256,832,100	-	281,817,500	-	-	2,975,014,600
32	CONSTRUCTION OF 90 MW PHALDIA POWER PLANT	19,241,283,800	-	762,260,000	-	-	18,479,023,800
33	REPAIR 120 MW BUAL PULI CCFP	1,309,166,300	-	42,020,000	-	-	1,267,146,300
34	INSTALLATION (2ND) WIND SOLAR PHOTOVOLTAIC (CPV) AT- (BATA)	18,677,100	-	1,113,000	-	-	17,564,100
35	SHAKHARBA 220 MW COAL FUEL CCFP	1,873,051,000	-	9,240,000	-	-	1,863,811,000
36	INSTALLATION OF 14 MW SOLAR PHOTOVOLTAIC (CPV) KAPANI	45,917,100	-	506,000	-	-	45,411,100
37	SHARBAZAR 100 MW COMBINED CYCLE POWER PLANT	2,310,200,000	-	81,150,000	-	-	2,229,050,000
38	CONVERSION OF SHARBAZAR 270 MW POWER PLANT TO 100 MW COMBINED CYCLE POWER PLANT	3,232,800	-	192,000	-	-	3,040,800
39	CONVERSION OF SYLHET 150 MW POWER PLANT TO 220 MW COMBINED CYCLE POWER PLANT	10,922,800	-	2,050,000	-	-	8,872,800
40	CONVERSION OF BANGABARI 100 MW POWER PLANT TO 150 MW COMBINED CYCLE POWER PLANT	17,496,000	-	1,072,500	-	-	16,423,500
41	RECONSTRUCTION OF KARNAPURUL 270 MW COAL FIRED THERMAL POWER PLANT (2ND UNIT)	2,650,361,200	-	36,800,000	-	-	2,613,561,200
42	SHARPULE 130 MW COMBINED CYCLE POWER PLANT	278,921,200	-	990,000	-	-	277,931,200
43	CONSTRUCTION OF SHARBAZAR 100 MW COMBINED CYCLE POWER PLANT	2,173,400,000	-	39,950,000	-	-	2,133,450,000
44	CONSTRUCTION OF KISIANA BASED POWER PLANT (CONSTRUCTION BEGAIN)	100,000,000	-	-	-	-	100,000,000
45	CONSTRUCTION OF BOUNDARY WALL, LAND DEVELOPMENT, MAINTENANCE OF RAMPAL POWER PLANT (2ND BLOCK)	1,637,602,000	-	-	-	-	1,637,602,000
46	EXPANSION LAND DEVELOPMENT PROJECT	277,560,000	-	-	-	-	277,560,000
<b>Sub-total(Generation)</b>		<b>48,796,968,586</b>	<b>-</b>	<b>2,469,278,700</b>	<b>-</b>	<b>-</b>	<b>46,327,689,886</b>
<b>DISTRIBUTION</b>							
47	SHARBA CTO POP PHASE-1	1,643,083,150	-	178,572,500	-	-	1,464,510,650
48	14 TOWN ZEP	-	-	-	-	-	-
49	POP EAST, PHASE-1	4,872,000	-	3,116,000	-	-	1,756,000
50	POP WEST, PHASE-1	11,100,000	-	7,520,500	-	-	3,579,500
51	10 TOWN POWER DISTRIBUTION PLAN	40,644,000	-	20,484,000	-	-	20,160,000
52	TARIFF STUDY	(68,000)	-	-	-	-	(68,000)
53	TECH ASST TO DIR OF POWER FINANCIAL MANAGEMENT (MIS)	6,782,500	-	2,272,500	-	-	4,510,000
54	SYSTEM LOSS REDUCTION PILOT PROJECT	45,900,000	-	7,748,000	-	-	38,152,000
55	POWER DISTRIBUTION PROJECT (EAST - WEST COMBINED) PHASE-1	184,550,800	-	33,480,000	-	-	151,070,800
56	GREATER BANGALORE POP PHASE-2	176,304,400	-	29,634,000	-	-	146,670,400
57	16 TOWN POP (PHASE-2)	763,210,400	-	85,746,000	-	-	677,464,400
58	TECH ASST TO DIR OF POWER FINANCIAL MANAGEMENT (MIS) PHASE-2	6,170,000	-	1,070,000	-	-	5,100,000
59	REVIEW OF POWER SYSTEM MASTER PLAN	6,000	-	6,000	-	-	-
60	CYCLONE DAMAGED REPAIR OF 10KV LINE OF CTO METRO CITY	6,960,000	-	1,740,000	-	-	5,220,000
61	PREPARE MATHING PLACE SCHEME	12,017,987	-	2,353,000	-	-	9,664,987
62	SHARBA KISIANA POP PHASE-2	118,858,600	-	16,420,000	-	-	102,438,600
63	18 TOWN ZEP (PHASE-2)	791,326,800	-	92,646,000	-	-	698,680,800



S/Ns.	Name of the project	Balance as on 01.07.2019	Loan drawn during	Repayment due for the year	Refund to The Government	Adjustment	Balance as on 30.06.2020
64	11 TOWN POWER DIST PROJECT	378,878,000	-	42,844,000	-	-	336,034,000
65	150 MW CFWA BARDAK 132 KV	30,000	-	2,000	-	-	28,000
66	MS DISTRIBUTION AREA'S OF DPDS	449,171,767	-	27,482,000	-	-	421,689,767
67	REPAIR OF PDS NETWORK DAMAGED BY CYCLONE AND TERA (M/S)	3,250,000	-	2,150,000	-	-	1,100,000
68	11 TOWN POWER DIST PROJECT	410,493,336	-	27,676,000	-	-	382,817,336
69	EMERGENCY REPAIR OF URBAN UNDER CTD ZONE	545,864,800	-	34,100,000	-	-	511,764,800
70	EMERGENCY REPAIR OF URBAN UNDER RAL ZONE	327,422,800	-	21,020,000	-	-	306,402,800
71	OVERHEAD CTD PIP SCADA	34,288,200	-	2,097,500	-	-	32,190,700
72	BARISADDEH CENTRAL POWER DISTRIBUTION PROJECT	1,482,003,217	-	43,224,000	-	-	1,438,779,217
73	CHITTAGONG HILL TRACKS POWER DISTRIBUTION PROJECT	630,970,000	-	23,392,000	-	-	607,578,000
74	THANDEE ELECTRIFICATION PROJECT	82,091,600	-	-	-	-	82,091,600
75	PREPAYMENT METERING SCHEMES ZONE	455,293,600	-	344,000	-	-	454,949,600
76	NEAR STREET LIGHTING PROGRAMME IN CITY CORP.	312,036,400	-	1,950,000	2,777,200	-	307,366,200
	<b>Sub-total (Distribution):</b>	<b>8,931,830,857</b>	<b>-</b>	<b>718,208,508</b>	<b>2,777,200</b>	<b>-</b>	<b>8,215,545,157</b>
	<b>MISCELLANEOUS</b>						
77	TAPP FOR CORPORATIZATION OF WEST ZONE	919,500	-	80,000	-	-	839,500
78	FEASIBILITY STUDY FOR PROPOSED POWER PLANT IN THE DURGAMBA	83,750	-	18,750	-	-	65,000
79	TECHNICAL ASSISTANCE FOR THE CORPORATIZATION OF DPDS	87,782	-	82,500	-	-	5,282
80	INSTALLATION OF 750KVA 132 KV CAPACITOR BANK	82,208,800	-	10,018,000	-	-	72,190,800
	<b>Sub-total (Miscellaneous):</b>	<b>93,997,832</b>	<b>-</b>	<b>10,219,250</b>	<b>-</b>	<b>-</b>	<b>83,778,582</b>
	<b>GRAND TOTAL of completed Projects</b>	<b>87,088,447,478</b>	<b>-</b>	<b>3,197,706,498</b>	<b>2,777,200</b>	<b>-</b>	<b>84,554,863,625</b>
	<b>ONGOING PROJECT</b>						
	<b>GENERATION</b>						
1	REPAIR & MODIFICATION OF ABISADAN F1 STATION OF UNIT 1 & 2	2,114,826,800	-	-	-	2,114,826,800	-
2	CONSTRUCTION OF BISHNAB-0400 MW COMBINED CYCLE POWER PLANT	2,044,526,400	823,760,000	14,142,000	-	-	3,454,144,400
3	UPGRADING 3RD UNIT REPOWERING PROJECT	200,000,000	-	-	-	-	200,000,000
4	UPGRADING 4TH UNIT REPOWERING PROJECT	496,000,000	36,000,000	-	-	-	532,000,000
5	KULINA ENERGY CORP. PDS CTP	1,700,172,800	10,400,000	-	-	-	1,710,572,800
6	MANIRCHALI POWER STATION	2,970,240,000	-	-	-	-	2,970,240,000
7	SAVAYEVA 130MW CWP	640,000	353,600,000	-	-	-	354,240,000
	<b>Sub-total (Generation):</b>	<b>10,126,606,000</b>	<b>1,243,760,000</b>	<b>14,142,000</b>	<b>-</b>	<b>2,114,826,800</b>	<b>9,241,997,200</b>
	<b>TRANSMISSION</b>						
8	REPAIR AND UP GRAD SYSTEM & RASHI 2ND STAGE	1,096,355,468	-	-	-	-	1,096,355,468
	<b>Sub-total (Transmission):</b>	<b>1,096,355,468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,096,355,468</b>
	<b>DISTRIBUTION</b>						
9	11 TOWN POWER DIST PROJECT	99,877,600	-	9,674,000	-	-	90,203,600
10	TECHNICAL ASSISTANCE FOR THE CORPORATIZATION OF WEST ZONE DISTRIBUTION OF 110 KVDS	(10,155,500)	-	-	-	-	(10,155,500)
11	PREPAYMENT METERING PROJECT FOR DISTRIBUTION ZONE (DUMILA & MYPENDING)	23,855,717	-	190,000	-	-	23,665,717
12	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT CHITTAGONG	3,550,820,000	813,631,124	14,968,000	-	-	4,444,589,124
13	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT BANGLADESH	2,424,720,000	230,000,000	-	-	-	2,654,720,000
14	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT BANGLADESH	2,435,472,000	150,000,000	-	-	-	2,585,472,000
15	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT SYDNEY	2,620,000,000	823,432,834	-	-	-	3,443,432,834
16	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT MYTAPANG	673,760,000	456,043,525	-	-	-	1,129,803,525
17	100KV HILL TERT PDS DEV. PROJECT	1,120,000,000	371,714,400	-	-	-	1,491,714,400
18	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT DUMILA	645,680,000	823,569,138	-	-	-	1,469,249,138
19	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT CHITTAGONG (PHASE-1)	7,760,000	200,000,000	-	-	-	207,760,000
	<b>Sub-total (Distribution):</b>	<b>13,991,889,817</b>	<b>4,178,391,621</b>	<b>28,832,000</b>	<b>-</b>	<b>-</b>	<b>17,741,448,838</b>
	<b>GRAND TOTAL (Ongoing Projects)</b>	<b>24,814,851,285</b>	<b>5,414,151,621</b>	<b>34,974,000</b>	<b>-</b>	<b>2,114,826,800</b>	<b>28,678,201,986</b>
<b>A.</b>	<b>TOTAL of completed &amp; Ongoing</b>	<b>82,578,199,560</b>	<b>5,414,151,621</b>	<b>3,232,680,498</b>	<b>2,777,200</b>	<b>2,114,826,800</b>	<b>87,634,065,131</b>
	<b>Add:</b>						
<b>B.</b>	<b>Current Portion</b>	<b>(546,607,875)</b>	<b>4,997,510,127</b>	<b>3,232,680,498</b>	<b>-</b>	<b>-</b>	<b>1,219,471,850</b>
<b>C.</b>	<b>Cash Loan from Government</b>	<b>3,483,631,994</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,483,631,994</b>
	<b>Total (A+B+C)</b>	<b>85,513,172,327</b>	<b>10,406,661,148</b>	<b>6,465,360,996</b>	<b>2,777,200</b>	<b>2,114,826,800</b>	<b>87,336,868,978</b>
	<b>Less:</b>						
	Current Portion	1,999,139,900	-	-	-	-	1,999,139,900
	Transfer to PGCB & APSC	136,129,250	-	-	-	-	136,129,250
	Transfer to PGCB	1,328,200,000	-	-	-	-	1,328,200,000
	Transfer to WZDCL	0	-	-	-	-	0
	Adjustment as per DOF Note	(48,543,000)	-	-	-	-	(48,543,000)
	Adjustment for opening balance carrying	(14,000,000)	-	-	-	-	(14,000,000)
<b>D.</b>	<b>Sub-Total</b>	<b>3,480,966,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,480,966,150</b>
	<b>Closing Balance</b>	<b>82,112,266,176</b>	<b>10,406,661,148</b>	<b>6,465,360,996</b>	<b>2,777,200</b>	<b>2,114,826,800</b>	<b>83,935,862,424</b>



Note- 29 Summary of Foreign Loan

Taka -

130,041,832,603

Particulars	Accounts Code		Figures against related Codes		Figures against Foreign Loan		Balance
	Debit	Credit	Debit	Credit	Debit	Credit	
<b>Opening Balance</b>							142,125,673,652
Reversal of Current Maturity	313	302	8,476,190,588	-	-	8,476,190,588	150,601,864,240
Disbursement for the year (Ongoing)	109	302	4,451,508,310	-	-	4,451,508,310	155,053,372,550
Repayment for the year	302	109	-	12,858,128,219	12,858,128,219	-	142,195,244,332
Exchange Rate Loss- Ongoing	109	302	219,915,288	-	-	219,915,288	142,415,159,620
Exchange Rate Loss- Completed	673	302	484,801,202	-	-	484,801,202	142,899,960,821
Current Maturity	302	313	-	12,858,128,219	12,858,128,219	-	130,041,832,603
Transfer To PGSB as per 6th vendor agreement Dated: 10-04-2012	302						130,041,832,603
<b>Closing Balance as on 30.06.2020</b>			<b>13,632,415,388</b>	<b>25,716,256,437</b>	<b>25,716,256,437</b>	<b>155,758,089,040</b>	<b>130,041,832,603</b>
Total of the Transaction							
<b>Exchange Rate (Gain)/Loss</b>							
Ongoing:							
Generation	109	302	219,915,288	-	-	219,915,288	
Transmission	109	302	-	-	-	-	
Distribution	109	302	-	-	-	-	
<b>Total Exchange Loss Chargeable to Development Projects Completed :</b>			<b>219,915,288</b>				
Ongoing:							
Generation	673	302	441,007,248	-	-	441,007,248	
Transmission	673	302	-	-	-	-	
Distribution	673	302	43,793,954	-	-	43,793,954	
Miscellaneous	673	302	-	-	-	-	
<b>Total Exchange Loss Chargeable to Income Statement</b>			<b>484,801,202</b>			<b>484,801,202</b>	
<b>Total Exchange Loss against Foreign Loan</b>			<b>704,716,490</b>			<b>704,716,490</b>	
<b>IDC</b>							
Ongoing:							
Generation	109	316	1,710,711,933	-	-	1,710,711,933	
Transmission	109	316	-	-	-	-	
Distribution	109	316	-	-	-	-	
<b>Total IDC Chargeable to Development Projects Completed :</b>			<b>1,710,711,933</b>			<b>1,710,711,933</b>	
Ongoing:							
Generation	671	316	4,317,204,480	-	-	4,317,204,480	
Transmission	671	316	-	-	-	-	
Distribution	671	316	438,069,454	-	-	438,069,454	
Miscellaneous	671	316	-	-	-	-	
<b>Total Interest Chargeable to Income Statement</b>			<b>4,755,273,934</b>			<b>4,755,273,934</b>	
<b>Total IDC &amp; Interest against Foreign Loan</b>			<b>6,465,985,867</b>			<b>6,465,985,867</b>	



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**Project-wise statement of foreign loan is given as under :  
For the Financial Year 2019-2020**

Name of the Project	Points of Disburse	Curr. accy	Opening Balance as per Reckoning Income as at July 2019		Disbursement during the Year 2019-2020		Repayment due for the Year 2019-2020		Rate of Interest	Interest due for the Year 2019-2020		Exchange Rate (Tk/US\$)	Exchange rate Fluctuation in Tk/US\$	Net Outstanding as on 30 June, 2020	
			RC	LC	RC	LC	RC	LC		RC	LC			RC	LC
<b>Generators</b>															
Chattogram 330 MW CAPP	EXIM Bank of China (E/C)	USD	-	-	2,913,546.98	2,913,546.98	-	-	0.00	1,225,641.79	1,225,641.79	84.95	1,225,641.79	15,115,548.98	2,000,000,000.00
Shourabadi-Er-Dewata J1/J2/J3	IBRD (E/C Financing)	USD	81,977,996.74	8,903,087,714.00	363,498.16	36,719,113.29	6,630,000.00	479,967,900.00	0.00	8,827,391.27	115,033,761.49	84.95	88,753,997.87	76,219,995.08	6,674,000,000.00
Shourabadi-Er-Dewata J1/J2/J3	IBRD (E/C Financing)	USD	112,546,565.54	9,504,084,079.00	363,498.16	36,719,113.29	6,630,000.00	501,997,900.00	0.00	1,494,644.49	136,652,226.48	84.95	148,246,872.37	102,499,882.54	8,378,447,222.42
MRGA Supported	IBRD (E/C Financing)	USD	7,891,813.30	6,493,116,213.18	5,510,818.43	473,693,315.63	4,150,000.00	392,542,500.00	0.00	3,266,614.59	277,499,493.92	84.95	38,610,921.93	76,206,492.28	6,636,400,000.00
Mehragana 450 MW Unit-3	IBRD (E/C Financing)	USD	26,719,401,311.00	14,396,574,031.81	363,498.16	36,719,113.29	1,000,000,000.00	2,479,399,000.00	0.00	580,141,244.00	299,241,913.47	84.95	123,343,493.83	11,299,000,211.79	11,299,000,211.79
Shourabadi-Er-Dewata J1/J2/J3	IBRD (E/C Financing)	USD	99,451,495.64	11,659,009,724.65	6,325,362.15	786,629,318.29	6,410,000,000.00	3,073,278,100.00	0.00	4,319,373.41	479,919,895.77	116.54	37,217,696.94	195,997,198.17	11,319,219,275.36
Sub Total of Generators			136,879,424,673.11	58,978,424,673.11	-	6,410,000,000.00	-	3,073,278,100.00	0.00	1,225,641.79	1,225,641.79	84.95	1,225,641.79	15,115,548.98	58,778,429,873.37
<b>General Fund of the going Project</b>															
Karnaphuli-2nd Unit	USAID	USD	1,233,634.67	214,367,208.61	-	-	200,000.00	17,636,400.00	0.00	43,864.82	6,277,026.28	84.95	1,620,897.84	3,693,867.16	299,200,000.00
1st MW Singlephase PP	UNEP/ATF	USD	1,079,833.06	91,749,148.79	-	-	137,477.99	65,664,211.00	0.00	109,214.49	36,298,868.87	277.42	11,473,781.66	791,485.47	119,650,000.00
1st MW solar power gen. Rental & Original Health & Safety	ADB	USD	80,872,253.00	918,992,981.29	-	-	8,443,408.00	132,414,111.00	0.00	819,139.00	49,564,376.00	84.95	5,412,626.50	9,201,400.00	796,991,100.00
Feasibility Study for Picking Power Plant	ADB 1st BAN (S)	USD	177,992.00	23,843,263.29	-	-	8,700.36	2,296,829.19	0.00	7,863.16	700,997.84	116.54	1,049,099.81	177,483.58	20,677,479.49
Technical Assistance for Construction in English	ADB 1st BAN (S)	USD	1,000,000.00	10,000,000.00	-	-	100,000.00	1,000,000.00	0.00	100,000.00	1,000,000.00	116.54	1,000,000.00	2,000,000.00	10,000,000.00
Knowledge Water Power Plant, Unit-3	Italy	EUR	1,000,000.00	10,000,000.00	-	-	100,000.00	1,000,000.00	0.00	100,000.00	1,000,000.00	116.54	1,000,000.00	2,000,000.00	10,000,000.00
Study 215 MW power plant	ADB 1st BAN (S)	USD	147,000,000.00	1,470,000,000.00	-	-	14,700,000.00	147,000,000.00	0.00	14,700,000.00	147,000,000.00	84.95	14,700,000.00	147,000,000.00	1,470,000,000.00
Singlephase 150 MW Combined Cycle	USAID	USD	200,000,000.00	2,000,000,000.00	-	-	20,000,000.00	200,000,000.00	0.00	20,000,000.00	200,000,000.00	84.95	20,000,000.00	200,000,000.00	2,000,000,000.00
Charakterization 150 MW Picking E	E/C Financing	USD	40,000,000.00	400,000,000.00	-	-	4,000,000.00	40,000,000.00	0.00	4,000,000.00	40,000,000.00	84.95	4,000,000.00	40,000,000.00	400,000,000.00
Finance supported	E/C Financing	USD	40,000,000.00	400,000,000.00	-	-	4,000,000.00	40,000,000.00	0.00	4,000,000.00	40,000,000.00	84.95	4,000,000.00	40,000,000.00	400,000,000.00
Commercial Term Loan Facility	IBRD (E/C Financing)	USD	7,415,258.00	74,152,580.00	-	-	741,525.80	7,415,258.00	0.00	741,525.80	7,415,258.00	84.95	741,525.80	7,415,258.00	74,152,580.00
Manufacturing 215 MW Coal Firing Thermal Power	E/C Financing	USD	193,763,726.79	1,937,637,267.90	-	-	19,376,372.68	193,763,726.79	0.00	19,376,372.68	193,763,726.79	84.95	19,376,372.68	193,763,726.79	1,937,637,267.90
General 300 MW CAPP Project	E/C Financing	USD	193,763,726.79	1,937,637,267.90	-	-	19,376,372.68	193,763,726.79	0.00	19,376,372.68	193,763,726.79	84.95	19,376,372.68	193,763,726.79	1,937,637,267.90
Subtotal 215 MW CAPP Project			193,763,726.79	1,937,637,267.90	-	-	19,376,372.68	193,763,726.79	0.00	19,376,372.68	193,763,726.79	84.95	19,376,372.68	193,763,726.79	1,937,637,267.90
Subtotal 150 MW CAPP Project			193,763,726.79	1,937,637,267.90	-	-	19,376,372.68	193,763,726.79	0.00	19,376,372.68	193,763,726.79	84.95	19,376,372.68	193,763,726.79	1,937,637,267.90
Sub Total of Generators			136,879,424,673.11	58,978,424,673.11	-	-	3,073,278,100.00	-	0.00	1,225,641.79	1,225,641.79	84.95	1,225,641.79	15,115,548.98	58,778,429,873.37
<b>Subtotal 215 MW CAPP Project</b>															
Alta (Shade) 100A	USAID	USD	10,000,000.00	100,000,000.00	-	-	1,000,000.00	10,000,000.00	0.00	1,000,000.00	10,000,000.00	84.95	1,000,000.00	10,000,000.00	100,000,000.00
Kenash Faid 103	Kenash Faid 103	USD	10,000,000.00	100,000,000.00	-	-	1,000,000.00	10,000,000.00	0.00	1,000,000.00	10,000,000.00	84.95	1,000,000.00	10,000,000.00	100,000,000.00
Open Faid 148	Open Faid 148	USD	10,000,000.00	100,000,000.00	-	-	1,000,000.00	10,000,000.00	0.00	1,000,000.00	10,000,000.00	84.95	1,000,000.00	10,000,000.00	100,000,000.00
Shad Faid 157A	Shad Faid 157A	USD	10,000,000.00	100,000,000.00	-	-	1,000,000.00	10,000,000.00	0.00	1,000,000.00	10,000,000.00	84.95	1,000,000.00	10,000,000.00	100,000,000.00
Sub Total of Generators			136,879,424,673.11	58,978,424,673.11	-	-	3,073,278,100.00	-	0.00	1,225,641.79	1,225,641.79	84.95	1,225,641.79	15,115,548.98	58,778,429,873.37
<b>Subtotal 150 MW CAPP Project</b>															
1st Term Power Distribution Project	ADB 1st BAN (S)	USD	4,773,216.00	47,732,160.00	-	-	-	-	0.00	-	-	84.95	-	4,773,216.00	47,732,160.00
2nd Term Power Distribution Project	ADB 1st BAN (S)	USD	1,000,000.00	10,000,000.00	-	-	-	-	0.00	-	-	84.95	-	1,000,000.00	10,000,000.00
Greater Chittagong PPP Phase-III	S.F. Loan No. 107	USD	413,246.47	4,132,464.70	-	-	206,623.24	2,066,232.40	0.00	47,678.49	1,178,716.21	277.42	11,787,161.21	117,871,612.10	1,178,716.21
Greater Rajshahi Power Distribution Project Phase-III	S.F. Loan No. 102	USD	250,000.00	2,500,000.00	-	-	125,000.00	1,250,000.00	0.00	8,000.00	700,000.00	84.95	1,071,000.00	10,710,000.00	10,710,000.00
Greater Jessore Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Dhaka Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Comilla Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Cox's Bazar Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Barisal Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Chittagong Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Rajshahi Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Dhaka Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Comilla Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Barisal Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Chittagong Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Rajshahi Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Dhaka Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Comilla Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Barisal Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Chittagong Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000.00	4,550,000.00
Greater Rajshahi Power Distribution Project Phase-III	IBRD (E/C) Fund 100	USD	100,000.00	1,000,000.00	-	-	50,000.00	500,000.00	0.00	5,000.00	450,000.00	84.95	455,000.00	4,550,000	



Note-30

Security Deposit Fund (Consumers) Code-321

Taka-

6,180,033,931

The above amount has been arrived at as follows:

Particulars	Amount
Balance as at July 01, 2019	5,906,988,628
Add:	
Amount deposited during the year	273,705,304
Less:	
Amount refunded	660,000
<b>Balance as at June 30, 2020</b>	<b>6,180,033,931</b>



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Note-31

General Provident Fund/Contributory Provident Fund

Taka-

9,512,193,795

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, 2019	4,632,439,269		4,431,613,680		9,064,052,949
Add:					
Amount deposited during the year	1,449,948,297		1,530,753,016		2,980,701,313
	6,082,387,566		5,962,366,696		12,044,754,262
Less:					
Amount refunded	1,498,289,760		1,034,270,707		2,532,560,467
<b>Balance as at June 30, 2020</b>	<b>4,584,097,806</b>		<b>4,928,095,988</b>		<b>9,512,193,795</b>



Note-32

Gratuity & Pension Fund

Taka-

13,533,882,565

The above amount has been arrived at as follows :

Particulars	Gratuity & Pension (Code-353&354)	Amount
Balance as at July 01, 2019	14,470,962,283	14,470,962,283
Add :		
Provision during the year	5,469,289,326	5,469,289,326
Less :		
Provision paid during the year	19,940,251,609	19,940,251,609
<b>Balance as at June 30, 2020</b>	<b>6,406,369,044</b>	<b>6,406,369,044</b>
	<b>13,533,882,565</b>	<b>13,533,882,565</b>



Note-33

Accounts Payable

Taka-

87,914,778,811

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

Particulars	A/P-Contractors (Code-311)	A/P- Others (Code-312)	Amount
Balance as at July 01, 2019	71,543,658,031	77,620,499	71,621,278,530
Add:			
Payable during the year	84,147,252,371	3,409,021	84,150,661,392
Less:			
Payment made during the year	155,690,910,402	81,029,520	155,771,939,923
Balance as at June 30, 2020	67,855,510,808	1,650,304	67,857,161,112
	87,835,399,594	79,379,216	87,914,778,811



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Note-34

Security Deposit Contractors and Suppliers

Taka-

1,616,463,236

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, 2019	1,643,154,527	5,756,072	1,648,910,599
Add:			
Addition for the year	495,395,238	989,897	496,385,135
Less:			
Refunded during the year	2,138,549,265	6,745,069	2,145,295,734
<b>Balance as at June 30, 2020</b>	<b>1,610,270,883</b>	<b>6,192,853</b>	<b>1,616,463,236</b>



Note- 35

Current Portion of Long Term Liabilities (Code-313)

Taka- 15,914,309,326

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, 2019	11,419,917,696
Add:	
Government Loan	3,232,680,450
Foreign Loan	12,858,128,219
Less: Repayment	16,090,808,668
Balance as at June 30, 2020	11,596,417,038
	15,914,309,326



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Note-36

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

Taka- 85,080,765,199

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, 2019	24,010,861,600	56,686,301,503	80,697,163,103
Add:			
Repayment due for the year	3,466,430,650	13,382,733,300	16,849,163,949
	27,477,292,250	70,069,034,802	97,546,327,052
Less :			
Repayment	1,031,611,954	11,433,949,899	12,465,561,853
Balance as at June 30, 2020	26,445,680,296	58,635,084,904	85,080,765,199



Note- 36.01

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

Taka- 63,977,549,306

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, 2019	19,709,205,475	40,643,097,016	60,352,302,491
Add:			
Repayment due for the year	3,232,680,450	12,858,128,219	16,090,808,668
	22,941,885,925	53,501,225,234	76,443,111,159
Less :			
Repayment	1,031,611,954	11,433,949,899	12,465,561,853
<b>Balance as at June 30, 2020</b>	<b>21,910,273,971</b>	<b>42,067,275,336</b>	<b>63,977,549,306</b>



Note- 36.02

**Debt Servicing Liabilities for Repayment of Principal - PG:CB (Code-199A)**

Taka- 12,219,303,324

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, 2019	3,022,303,275	8,596,467,569	11,618,770,844
Add:			
Repayment due for the year	124,178,800	476,353,680	600,532,480
Less :			
Repayment	3,146,482,075	9,072,821,249	12,219,303,324
<b>Balance as at June 30, 2020</b>	<b>3,146,482,075</b>	<b>9,072,821,249</b>	<b>12,219,303,324</b>



Note- 36.03

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

Taka- 6,751,026,018

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, 2019	1,279,352,850	5,325,180,872	6,604,533,722
Add:			
Repayment due for the year	109,571,400	36,920,896	146,492,296
	1,388,924,250	5,362,101,768	6,751,026,018
Less :			
Repayment	-	-	-
<b>Balance as at June 30, 2020</b>	<b>1,388,924,250</b>	<b>5,362,101,768</b>	<b>6,751,026,018</b>



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Note- 36.04

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

Taka- 2,132,886,551

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, 2019	-	2,121,556,046	2,121,556,046
Add:			
Repayment due for the year	-	11,330,505	11,330,505
Less :			
Repayment	-	2,132,886,551	2,132,886,551
Balance as at June 30, 2020	-	2,132,886,551	2,132,886,551



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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, 2019	1,024,287,460
Add : Addition for the year	-
Less : Refunded during the year	1,024,287,460
Balance as at June 30, 2020	1,024,287,460



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Note- 38

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

Taka-

72,483,664,832

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 Debenture..				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
<b>Total Interest on Debenture</b>	<b>499,156</b>			<b>499,156</b>
Interest on Foreign Loan (Code-316)				
Completed Projects- Adjustment	21,682,246,877	6,817,013,092	3,450,225,603	25,049,034,365
Ongoing Projects	23,125,420,438	-	280,003,065	22,845,417,373
<b>Total Interest on Foreign Loan</b>	<b>44,807,667,315</b>	<b>6,817,013,092</b>	<b>3,730,228,668</b>	<b>47,894,451,738</b>
Interest on Government Loan (Code-316.)				
Completed Projects	3,234,279,274	68,796,726	-	3,303,076,000
Ongoing Projects	18,811,581,196	2,474,056,741	-	21,285,637,938
<b>Total Interest on Government Loan</b>	<b>22,045,860,471</b>	<b>2,542,853,467</b>	<b>-</b>	<b>24,588,713,938</b>
<b>Balance as at June 30, 2020</b>	<b>66,854,026,942</b>	<b>9,359,866,559</b>	<b>3,730,228,668</b>	<b>72,483,664,832</b>



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

Taka- 59,936,930,202

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 Debenture.				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
Total Interest on Debenture	499,156	-	-	499,156
Interest on Foreign Loan (Code-316)				
Completed Projects- Adjustment	12,271,527,149	6,465,985,867	3,450,225,603	15,287,287,413
Ongoing Projects	23,125,420,438	-	280,003,065	22,845,417,373
Total Interest on Foreign Loan	35,396,947,587	6,465,985,867	3,730,228,668	38,132,704,786
Interest on Government Loan (Code-316)				
Completed Projects	518,088,322	-	-	518,088,322
Ongoing Projects	18,811,581,196	2,474,056,741	-	21,285,637,938
Total Interest on Government Loan	19,329,669,519	2,474,056,741	-	21,803,726,260
<b>Balance as at June 30, 2020</b>	<b>54,727,116,262</b>	<b>8,940,042,608</b>	<b>3,730,228,668</b>	<b>59,936,930,202</b>



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

**Taka-** 8,289,489,219

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	6,328,334,870	134,954,085	-	6,463,288,955
Ongoing Projects	-	-	-	-
<b>Total Interest on Foreign Loan</b>	<b>6,328,334,870</b>	<b>134,954,085</b>	<b>-</b>	<b>6,463,288,955</b>
Interest on Government Loan (Code-316-A)				
Completed Projects	1,790,038,744	36,161,520	-	1,826,200,264
Ongoing Projects	-	-	-	-
<b>Total Interest on Government Loan</b>	<b>1,790,038,744</b>	<b>36,161,520</b>	<b>-</b>	<b>1,826,200,264</b>
<b>Balance as at June 30, 2020</b>	<b>8,118,373,614</b>	<b>171,115,605</b>	<b>-</b>	<b>8,289,489,219</b>



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

**Taka-** 2,894,494,771

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)	2,052,269,977	11,455,275	-	2,063,725,253
Completed Projects- Adjustment Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	2,052,269,977	11,455,275	-	2,063,725,253
Interest on Government Loan (Code-316-B)	798,134,312	32,635,206	-	830,769,518
Completed Projects Ongoing Projects	-	-	-	-
Total Interest on Government Loan	798,134,312	32,635,206	-	830,769,518
<b>Balance as at June 30, 2020</b>	<b>2,850,404,289</b>	<b>44,090,481</b>	<b>-</b>	<b>2,894,494,771</b>



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

**Taka- 1,362,750,640**

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)	1,030,114,881	204,617,864	-	1,234,732,745
Completed Projects- Adjustment Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	1,030,114,881	204,617,864	-	1,234,732,745
Interest on Government Loan (Code-316-C)	128,017,896	-	-	128,017,896
Completed Projects Ongoing Projects	-	-	-	-
Total Interest on Government Loan	128,017,896	-	-	128,017,896
<b>Balance as at June 30, 2020</b>	<b>1,158,132,776</b>	<b>204,617,864</b>	<b>-</b>	<b>1,362,750,640</b>



Note-39

Interest on Budgetary Support from Govt. (Code: 316 D)

Taka-

82,597,093,760

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Interest on Budgetary Support from Govt.	69,649,057,760	12,948,036,000	-	82,597,093,760
Balance as at June 30, 2020	69,649,057,760	12,948,036,000	-	82,597,093,760



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**Note- 40**

**Other Liabilities**

Taka- 2,012,034,024

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)	2,873,336	4,484,023	5,633,714	1,723,645
CLIA Contribution (Code-325)	1,061,505	2,073,018	2,092,149	1,042,374
Benefit Fund (Code-342)	-	20,760,022	9,078,667	11,681,355
Employees Other Salary Deduction (Code-343)	23,289,158	22,399,494	41,589,185	4,099,467
Fund for Employees Honorarium (Code-357)	1,492,971,841	393,689,274	449,668,053	1,436,993,062
Other Liabilities (Code-359)	593,107,586	1,852,367	39,514,427	555,445,526
Deferred Revenue - For Ven. Ele. by Mob.Co (Code-393)	-	7,836,854,593	7,836,854,593	-
<b>Balance as at June 30, 2020</b>	<b>2,114,352,021</b>	<b>8,282,112,791</b>	<b>8,384,430,787</b>	<b>2,012,034,024</b>



Details of the above amount is given as under :

Particulars	Debit	Credit
194- Adjustment Accounts	7,795,905,573	-
195- PC Pole Accounts	627,720,814	627,720,814
901- Remittance to Regional Collection Account	45,463,810,319	-
902- Retention Remittances to Regional Collection A/C	-	-
903- Remittance from Local Collection Account	-	45,463,810,319
904- Retention Remittances from Local Collection A/C	-	-
905- Remittance to Central Bank	37,126,336,403	-
905A- Remittances to Zonal Central Bank Account.	39,121,138,499	-
906- Remittance from Regional Collection Account	-	37,456,578,899
906A- Remittances from Regional Collection Account. (To Zonal Central A/C)	-	39,114,992,145
907- Remittance to Regional Account	394,426,121,064	180,561,687
907A- Remittances to Regional & Accounting Office.	12,233,953,946	-
908- Remittance from Central Bank	158,959,000	396,759,956,494
908A- Remittances from Zonal Central Bank Account.	-	12,215,589,947
909- Remittances from Retention Account.	-	-
910 - Remittances to Unit from Retention Account.	-	-
911- Remittances to Zonal Fund.	-	-
912- Remittance- Pension Account	-	-
913- Remittance- Benevolent Fund Account	20,728,752	23,531,930
914- Remittance- Group Insurance	4,116,396	4,200,629
915- Remittance- GPF/ CPF Account	899,859,601	914,505,091
916- Clearing Account Local Office	49,165,608,685	49,165,608,685
917- Clearing Account Regional Accounting	2,858,511,519	3,014,495,591
918- Clearing Account Central Office	55,244,330,195	54,952,229,538
918A- Clearing Account Central Office (For Vending Electricity by Mobile Phone Companies).	7,472,967,498	7,450,341,112
919- Remittance Miscellaneous Collection	141,336,847	140,934,166
920- Remittance to Regional Consumers S/D Account	189,241,287	189,241,287
921- Remittance to Central Bank from Regional Misc. Collection Account	640,858,815	678,687,140
922- Remittance to Central Bank from Regional S/D Account	276,759,940	276,759,940
923- Remittance to PGCB	-	-
924- Clearance From Water Development Board.	31,300,666	295,465,218
925- Clearance From House Building Loan	10,515,682	10,515,682
<b>Total</b>	<b>653,910,081,500</b>	<b>648,935,726,314</b>
<b>Closing Balance as at June 30, 2020</b>		<b>(4,974,355,186)</b>



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Break-up of DESA, DESCO & RAO wise sale of energy and comparative figures of energy generated sold have been shown in Note-42.01 & 42.02 respectively. Consumer category-wise break up of energy sales has been shown below :

Particulars	2019-2020	2018-2019
501.01 Sales-L.T-A-Residential	24,139,591,114	22,569,359,617
501.01a Sales-L.T-B-Irrigation/Agricultural Pump	562,275,682	638,526,314
501.01b Sales-L.T-C1-Small Industry	3,324,158,955	3,372,341,413
501.01c Sales-L.T-C2-Construction	330,496,936	275,478,826
501.01d Sales-L.T-D1-Education, Religious & Charitable Institution and Hospital	647,036,351	489,110,821
501.01e Sales-L.T-D2-Street Light, Water Pump & Battery Charging Station	1,136,024,438	1,119,106,794
501.01f Sales-L.T-E-Commercial & Office	8,004,692,211	8,303,686,705
501.01g Sales-L.T-T-Temporary	39,179,360	22,528,900
501.02 Sales-MT-1-Residential	574,473,574	595,661,180
501.02a Sales-MT-2-Commercial & Office	3,300,796,506	3,556,994,232
501.02b Sales-MT-3-Industry	6,495,591,189	6,934,931,102
501.02c Sales-MT-4-Construction	62,941,864	70,694,458
501.02d Sales-MT-5-General	1,424,817,084	1,400,793,655
501.02e Sales-MT-6-Temporary	17,584,357	21,460,663
501.03 Sales-HT-1-General	337,281,319	320,051,565
501.03a Sales-HT-2-Commercial & Office	492,315,570	398,366,596
501.03b Sales-HT-3-Industry	3,977,352,975	4,302,513,655
501.03c Sales-HT-4-Construction	91,869,507	46,279,718
501.04 Sales-EHT-1-General	8,231,862,855	8,371,720,000
501.04a Sales-EHT-2-General	8,210,655,964	9,617,992,101
501.05 Sales-KC/JAL	787,623,289	793,285,199
501.06 Sales-GK Project	125,185,181	108,797,899
501.07 Sales-PG/CB	-	-
501.08 Sales-DP/DC	55,233,270,000	55,935,852,805
501.08a Sales-REB/PBS	143,227,080,000	132,799,277,069
501.08b Sales-DESCO	33,561,230,000	33,998,286,229
501.08c Sales-WZ/DC	17,318,540,000	16,891,071,754
501.08d Sales-NESCO	18,461,590,000	17,686,124,503
501.09 Sales-BPPDB's Distribution Zone	-	-
501.10a Sales-Demand Charge	-	-
501.10b Sales-Minimum Charge	-	-
<b>Total Energy Sales</b>	<b>340,115,516,283</b>	<b>330,640,293,772</b>



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Particulars	2019-2020	2018-2019
1. Chittagong Electric Supply	17,326,161,781	17,716,053,036
2. P&D Chittagong	10,156,042,592	10,153,265,193
3. Kaptai Electric Supply	206,900,574	179,744,642
4. Comilla	6,153,995,086	5,878,762,804
5. Noakhali	2,845,728,440	2,877,480,503
6. Chandrue Electric Supply	776,373,634	767,480,806
7. Maysmensingh	9,309,471,931	8,700,178,943
8. Tangail	2,908,779,272	2,806,066,795
9. Sylhet	5,515,484,594	5,607,253,662
10. Sahjibazar Electric Supply	490,796,434	482,517,594
11. Baghabari	2,712,080	2,644,505
12. Siddingonj	11,514,859	10,915,003
13. Ghorasal	42,141,005	48,807,926
14. GK Project	125,185,181	108,797,899
15. 132 KV consumer	16,442,518,819	17,989,712,101
16. DPDC	55,233,270,000	55,935,852,805
17. DESCO	33,561,230,000	33,998,286,229
18. WZPDCL	17,318,540,000	16,891,071,754
19. REB	143,227,080,000	132,799,277,069
20. NESCO	18,461,590,000	17,686,124,503
<b>Total Energy Sales</b>	<b>340,115,516,283</b>	<b>330,640,293,772</b>



Particulars	FY-2019-2020		FY-2018-2019	
	BULK	PDB-OWN	BULK	PDB-OWN
1. Chittagong Electric Supply	-	17,326,161,781	-	17,716,053,036
2. P&D Chittagong	-	10,156,042,592	-	10,153,265,193
3. Kaptai Electric Supply	-	206,900,574	-	179,744,642
4. Coemilla	-	6,153,995,086	-	5,878,762,804
5. Noakhali	-	2,845,728,440	-	2,877,480,503
6. Chandpae Electric Supply	-	776,373,634	-	767,480,806
7. Maysensingh	-	9,309,471,931	-	8,700,178,943
8. Tangail	-	2,908,779,272	-	2,806,066,795
9. Sylhet	-	5,515,484,594	-	5,697,253,662
10. Sahjibazar Electric Supply	-	490,796,434	-	482,517,594
11. Baghabari	-	2,712,080	-	2,644,505
12. Siddirgongj	-	11,514,859	-	10,915,003
13. Ghorasal	-	42,141,005	-	48,807,926
14. GK Project	-	125,185,181	-	108,797,899
15. 132 KV consumer	-	16,442,518,819	-	17,989,712,101
<b>Sub- Total of RAO's</b>	-	<b>72,313,806,283</b>	-	<b>73,329,681,412</b>
16. REB	143,227,080,000	-	132,799,277,069	-
<b>Total REB</b>	<b>143,227,080,000</b>	<b>72,313,806,283</b>	<b>132,799,277,069</b>	<b>73,329,681,412</b>
17. DPDC	55,233,270,000	-	55,935,852,805	-
18. DESCO	33,561,230,000	-	33,998,286,229	-
19. WZPDCL	17,318,540,000	-	16,891,071,754	-
20. NESCO	18,461,590,000	-	17,686,124,503	-
<b>Sub- Total</b>	<b>124,574,630,000</b>	<b>-</b>	<b>124,511,335,291</b>	<b>-</b>
<b>Total Energy Sales</b>	<b>267,801,710,000</b>	<b>72,313,806,283</b>	<b>257,310,612,360</b>	<b>73,329,681,412</b>



## Note-43

## Other Operating Income

15,238,488,936

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

Particulars	2019-2020	2018-2019
0.11 Connection & Disconnection Fees	108,480,357	115,097,516
0.12 Late Payment Surcharge / Interest on Consumers Bill	338,287,477	391,176,703
0.13A Interest on Bank Account	3,727,531,749	2,319,282,568
0.13B Interest on Security Deposit	4,942,511	5,605,815
0.13C Interest on Investment	3,122,616,651	2,533,397,085
0.13D Interest on Advances	23,161,807	26,161,626
0.14 Rebate on Govt. Electricity Duty	-	-
0.15 Sale of Tender Documents	3,559,552	2,770,816
0.16 House Rent Recovery	27,393,733	26,789,934
0.17 Transport Charge	16,467,870	1,413,761
0.18 Meter Rent / Service Charge	36,358,645	53,141,006
0.18A Transformer Rent	15,045,732	431,531
0.19 Sale of Scrap Material	30,477,157	190,513,740
0.19A Miscellaneous Income	524,608,244	737,757,678
0.19B Income from Cargo Transfer	1,572,221	3,278,995
0.19C Penalty for Unauthorized Connection	4,868,745	5,011,528
0.19D Rental Income-Land Lease	399,858,070	66,651,057
0.19E Rental Income Building	16,918,394	19,940,760
0.19F Meter Testing Fee	-	-
0.19G Liquidity Damage	4,522,276,354	6,358,742,457
0.19H Dividend Received From PGCB	702,892,696	597,458,792
0.19I Dividend Received From DESCO	527,587,668	-
0.19J Dividend Received From APSCL	396,882,588	330,735,490
0.19K Dividend Received From North West Power Generation	240,000,000	240,000,000
0.19L Dividend Received From EGGCB	350,000,000	350,000,000
0.19M Dividend Received From BPPDB-RPCL	96,673,801	53,037,933
0.19N Income From Medical Centre	26,915	36,160
<b>Closing Balance</b>	<b>15,238,488,936</b>	<b>14,428,432,752</b>



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**Note- 44- GENERATION EXPENSES**

Code No.	Head of Accounts	Operation Expenses, Code No. 611	Maintenance Expenses, Code No. 612	Total Expenses, FY 2019-2020	Total Expenses, FY 2018-2019
0.20	Pay of Officers	480,371,595	-	480,371,595	467,807,502
0.21	Pay of Staff	888,125,190	-	888,125,190	866,973,533
0.22	Allowances of Officers	325,317,275	-	325,317,275	312,174,050
0.23	Allowances of Staff	656,395,354	-	656,395,354	640,521,783
0.24	Leave Encasement	36,420,689	-	36,420,689	32,139,762
0.25	Overtime Allowances (Single Rate)	146,150,643	-	146,150,643	151,179,753
0.25a	Overtime Allowances (Double Rate)	603,651,407	-	603,651,407	618,197,707
0.26	Traveling Expenses/ Allowances(For Official)	104,433,744	-	104,433,744	107,061,743
0.26a	Traveling Expenses (For Training)	17,897,072	-	17,897,072	18,137,354
0.27	Conveyance Charge	1,347,305	-	1,347,305	1,467,946
0.28	House Rent Expenses	238,000	-	238,000	-
0.29	Medical Expenses	12,628,100	-	12,628,100	18,134,503
0.29a	Washing Expenses	179,595	-	179,595	195,539
0.30	Representation & Entertainment	640,270	-	640,270	611,964
0.31	Bonus for Officers	71,875,143	-	71,875,143	71,900,194
0.31a	Bonus for Staff	154,436,745	-	154,436,745	146,087,250
0.31b	Bangla Nobo Banho Allowance (For Officers)	6,704,893	-	6,704,893	7,692,369
0.31c	Bangla Nobo Banho Allowance (For Staff)	13,493,345	-	13,493,345	13,563,420
0.32	Stationary & Printing	13,735,163	-	13,735,163	12,479,241
0.33	Taxes/Licence & Fees	37,393,173	-	37,393,173	39,353,240
0.35	Water Charges	5,732,399	-	5,732,399	6,280,003
0.35a	Electric Charges (Own use)	157,978,386	-	157,978,386	144,232,472
0.35b	Employees Electricity Rebate	154,004,224	-	154,004,224	153,683,143
0.36	Uniforms & Liveries	8,314,768	-	8,314,768	8,972,588
0.37	Post & Telegram	334,303	-	334,303	481,064
0.37a	Telephone, Telex & Fax	6,502,061	-	6,502,061	7,844,823
0.38	Advertising & Promotion	22,438,500	-	22,438,500	27,185,798
0.39	Audit Fee	-	-	-	12,500
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	88,862	-	88,862	205,590
0.40	Books & Periodicals	773,133	-	773,133	826,339
0.41	Fuel Used for Electricity Generation	17,461,910,978	-	17,461,910,978	12,258,800,013
0.41a	Diesel/Furner oil Used for Electricity Generation	6,547,408,197	-	6,547,408,197	23,897,850,210
0.41b	Coal Used for Electricity Generation	10,142,421,367	-	10,142,421,367	6,336,892,581
0.42	Petrol/ Diesel & Lubricants Used for Transport	36,178,138	-	36,178,138	34,218,977
0.42a	CNG Used for Vehicle	6,802,570	-	6,802,570	6,376,723
0.43	Petrol/ Diesel & Lubricants Used for Other Equipment	153,682,261	-	153,682,261	200,710,662
0.44	Spare & Spares Used	295,218,668	-	295,218,668	295,390,556
0.45	Custom Duties & Sale Tax	1,375,623,918	-	1,375,623,918	654,812,075
0.45a	Vat	163,740,883	-	163,740,883	224,850,145
0.47	Depreciation	16,186,401,317	-	16,186,401,317	13,875,129,725
0.49	Freight & Handling	25,592,974	-	25,592,974	50,527,149
0.52	Donation & Contributions	11,714,400	-	11,714,400	5,970,189
0.52a	Donation to sick Employees from Benevolent Fund	4,436,470	-	4,436,470	-
0.54	Training & Education	390,500	-	390,500	72,000
0.55	Employees Other Benefits & Welfare Expenses	4,481,553	-	4,481,553	4,765,044
0.56	Board's Contribution to CPF	-	-	-	302,120
0.57	Board's Contribution to Pension Fund	2,729,387,122	-	2,729,387,122	1,827,223,997
0.58	Leave Encasement on Retirement	84,504,075	-	84,504,075	94,063,286
0.60	Insurance (For Goods & Property)	-	-	-	20,588
0.60a	Insurance For Goods & Property	2,699,580	-	2,699,580	2,653,196
0.61	Bank Charge & Commission	18,625,486	-	18,625,486	28,977,940
0.63	Honorarium	278,456,119	-	278,456,119	109,370,570
0.63a	Honorarium	46,939,961	-	46,939,961	43,016,392
0.65	Consultants Fee-Local	59,147,665	-	59,147,665	549,759
0.65a	Consultants Expenses	219,734,170	-	219,734,170	646,351,300
0.66	Wages for Hired Labour	249,142,779	-	249,142,779	233,473,951
0.71	Structure & Improvement	-	60,369,636	60,369,636	60,161,736
0.72	Boiler Plant equipment	-	20,009,846	20,009,846	41,124,350
0.73	Engine & Engine Driven Generators	-	13,508,557	13,508,557	23,484,020
0.74	Generator	-	47,909,112	47,909,112	47,396,959
0.75	Prime Movers	-	22,564,438	22,564,438	19,603,851
0.76	Accessory elect. equipment	-	3,633,310	3,633,310	1,213,418
0.77	Reservoir, Dams & Waterways	-	5,003,045	5,003,045	3,213,141
0.81	Station Equipment	-	3,759,307,336	3,759,307,336	1,939,093,524
0.84	Overhead Conduct & Devices	-	209,581,596	209,581,596	10,910,637
0.88	Meter	-	-	-	818,666
0.89	Transportation Equipment	-	26,215,440	26,215,440	33,213,193
0.91	Office furniture & Equipment	-	1,072,740	1,072,740	1,804,854
0.91a	Office furniture & Equipment (Computer, Monitor & Oth	-	93,660	93,660	84,450
0.95	Stores Equipment	-	32,411,040	32,411,040	27,495,600
	<b>Total</b>	<b>60,032,242,491</b>	<b>4,201,679,756</b>	<b>64,233,922,246</b>	<b>66,917,410,817</b>



Particulars	FY-2019-2020		FY-2018-2019	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
KPCL, Khatina	-	-	105,914,584	1,365,644,202
NEPC Consortium Power Ltd. Hazipur	1,289,580,768	4,400,973,182	104,846,900	2,072,906,354
RPC LTD. Mymensingh (210 MW)	2,585,723,830	4,082,364,590	1,007,336,904	3,554,063,448
Hazipur Power Ltd.	3,042,188,735	7,702,108,964	2,403,947,000	3,234,280,511
Meghnaghat Power Ltd.	141,279,396	415,324,790	2,965,957,765	6,066,951,502
Doreen Power Generation & System Ltd.-Feni	143,404,572	418,599,224	153,741,252	387,611,669
Doreen Power Generation & System Ltd.- Tangail	156,648,285	459,412,619	141,895,048	376,513,287
Rejent Power Ltd.	208,181,905	732,228,346	163,349,152	404,444,041
Summit Purbachal Power Ltd.-Jangalia	1,232,984,954	6,261,944,337	184,659,264	680,413,387
Summit Meghnaghat Power Ltd.	267,912,697	875,684,572	911,455,542	8,625,248,851
Midland Power Company Ltd.	80,771,237	1,391,433,185	221,227,941	639,445,171
Raj Lanka Power Limited	133,215,792	1,738,349,397	238,487,933	2,885,554,726
Banaka Patenga Power Limited	228,469,691	2,686,001,914	230,415,136	2,827,751,225
Digital Power & Associates Ltd.	286,323,365	1,361,023,355	257,834,736	3,403,344,219
Regenti Energy & Power Ltd.	220,248,960	733,501,951	354,669,185	1,279,662,161
United Power Generation & Distribution	93,961,416	1,608,591,025	191,850,240	569,502,054
RPCL 52MW Gazipur	33,256,526	721,093,405	245,282,040	2,988,598,491
RPCL 25MW Rowjan	68,975,144	1,435,248,603	112,143,456	1,339,813,835
Laksharvi Bangla Power Ltd.	177,963,288	2,602,765,227	88,419,214	1,512,942,205
ECPPV Power Ltd.	87,773,136	1,327,329,508	407,314,680	4,995,294,312
Sinha People Energy Ltd.	-	-	180,756,288	2,327,103,429
Aggreko Energy Solution Ltd - Bhola (95MW)	404,137,440	4,095,794,531	427,332,816	5,243,258,884
ACE Alliance Power Ltd (149MW)(Summit Gazipur)	342,066,540	3,482,085,887	410,689,172	3,364,048,191
United Adhugang Energy Ltd.	2,531,405,256	6,195,036,994	2,275,778,120	4,928,709,112
Summit Bibiyana II Power Company Ltd.	191,397,120	2,791,433,109	360,597,024	4,655,710,946
Summit Barisal Power Ltd.	96,817,909	1,397,885,741	195,645,957	2,486,648,174
Summit Narayanganj Power Unit II Ltd.	110,210,738	1,587,720,218	231,642,627	2,931,159,878
Doreen Southern Power Limited	151,070,207	1,867,971,877	252,122,106	3,056,609,791
Doreen Northern Power Limited	339,610,944	4,114,629,696	366,057,946	4,791,078,725
Power Pac Miriara - Jamalpur	133,358,044	460,363,566	125,134,056	385,379,045
Shahjahanullah Power Generation Co. Ltd.	139,259,482	2,154,540,707	228,447,004	3,235,680,227
CLC Power Company Ltd.	3,860,015	62,075,299	4,073,350	64,919,129
Engreen Solar	1,148,090,686	3,328,431,877	1,078,626,003	2,709,875,451
Kushara Power Company Ltd.	209,990,340	2,517,495,961	253,455,372	3,127,758,077
M/S Banco Energy Generation Ltd.	5,992,320	3,631,805,621	53,481,024	4,410,558,290
Bangla Track Power Company Ltd.	78,702,240	3,093,031,604	116,391,360	3,695,084,305
Bangla Track Power Company Ltd (Unit-2)	6,040,888	1,881,430,202	34,233,961	2,481,108,402
Aggreko Energy Solution Ltd - Aarabahi (100MW)	4,676,090	1,844,846,730	29,279,018	2,218,646,691
Aggreko Energy Solution Ltd - Bhushamangon (100MW)	-	-	-	-
<b>Sub-Total</b>	<b>16,377,549,955</b>	<b>85,468,587,814</b>	<b>17,134,511,175</b>	<b>105,323,322,398</b>



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Continue

Particulars	FY-2019-2020		FY-2018-2019	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
<b>Sub-Total</b>	<b>16,377,549,955</b>	<b>85,460,557,814</b>	<b>17,134,511,175</b>	<b>105,523,322,398</b>
APR Energy 300MW	3,448,215	5,446,696,116	83,692,925	6,082,956,824
United Mymensingh Power Ltd. (200MW)	507,801,840	6,075,281,810	646,489,120	8,756,691,193
Technical Solartech Energy Ltd. (200MW)	36,027,726	423,055,479	31,696,433	370,591,722
Acron Infrastructure Service Ltd. (Unit-3)	329,174,995	3,710,075,142	368,699,319	3,903,550,067
Sembcorp NWPC Ltd. - Sirajgonj (282MW)	3,047,637,942	9,193,002,080	773,306,069	2,929,717,465
Paramount BTrac Energy Ltd. - Sirajgonj	3,756,087	3,546,541,105	20,665,605	1,633,755,115
Oricon Power Rupsha Ltd. - Khulna (105MW)	186,785,520	3,018,423,032	302,803,587	3,645,807,575
Deah Energy Chardspur Power Company Ltd	352,369,138	5,811,857,467	387,345,705	5,227,662,497
Midland East Power Company Ltd.	196,073,411	3,988,343,214	147,551,105	2,840,810,715
Baraka Shikabaha Power Ltd. (105MW)	99,169,409	2,184,396,966	45,556,671	542,023,533
Confidence Power Ltd. - Rangpur	283,390,147	3,615,280,274	-	-
Confidence Power Ltd. (Unit-1)	199,459,584	2,189,153,968	-	-
Confidence Power Ltd. (Unit-2) - Bogra	223,190,976	3,596,109,041	135,611,136	1,750,345,931
United Jannalpur 200MW	435,503,268	5,345,969,591	230,335,676	2,797,803,450
Syngma Solar Power Limited	11,029,586	121,571,385	-	-
RPCL - Gazipur (105MW)	287,819,928	4,018,991,023	96,280,944	866,528,496
United - Ararawara (300MW)	810,582,644	10,113,893,939	131,861,760	1,219,721,280
Zodiac Power Cig. Ltd.	36,177,063	922,527,587	-	-
Karnaphuli Power Ltd.	40,597,792	1,563,611,789	-	-
Lanka Power Limited - Feni	34,679,849	1,082,818,157	-	-
HP Power Company Limited	115,725,246	1,559,483,281	-	-
Bangladesh - China Power Company (Pvt.) Ltd. 1320MW	831,938,472	5,215,734,878	-	-
Acron Infrastructure Services Ltd. Unit-2	186,554,976	1,003,595,519	-	-
Oricon Power Sonargaon Ltd	10,829,376	94,757,040	-	-
Summit Gazipur II Power Ltd. - Koldia (300MW)	365,298,295	5,888,119,002	671,643,491	9,593,736,108
<b>Balance as at June 30, 2020</b>	<b>25,012,571,440</b>	<b>175,189,846,701</b>	<b>21,208,050,722</b>	<b>157,485,024,368</b>



Particulars	FY-2019-2020		FY-2018-2019	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
NVFN Ltd. - India 250 MW	1,720,991,506	5,519,165,342	1,807,208,597	5,898,048,091
PTC India Ltd. 250MW	-	-	718,157,665	4,782,219,649
NVFN Ltd. - India 160 MW (Tripura)	1,005,185,656	7,633,343,637	1,028,298,144	7,524,666,159
Power Grid Corporation of India - 250MW	-	714,415,237	-	487,692,516
PTC India Ltd. 40MW	-	-	95,323,500	469,737,349
Power Grid Corporation of India - 160MW	-	183,742,973	-	184,583,224
NVFN Ltd. - India 300 MW	1,700,740,025	10,912,458,117	1,750,516,169	9,327,884,121
PTC India Ltd. 200 MW	902,021,075	6,199,398,155	553,754,893	4,202,255,417
Sembcorp Energy India Ltd. 250MW	1,360,269,295	9,008,773,219	827,595,358	4,149,262,920
Balance as at June 30, 2020	6,689,207,555	40,171,296,679	6,780,854,326	37,026,349,447



Particulars	FY-2019-2020		FY-2018-2019	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
AGGREKO, KHULNA(3 YEARS) LIQUID FUEL	-	-	-	-
AGGREKO, INTERNATIONAL LTD.-GHORASAL (145 MW)	-	-	317,578,028	1,297,021,382
AGGREKO, INTERNATIONAL LTD.-B.BARIA (85 MW)	-	-	618,690,187	2,251,047,415
AGGREKO, INTERNATIONAL LTD.-ASHUGONJ (95 MW)	-	-	10,925,440	256,434,535
AGGREKO, INTERNATIONAL LTD.-Khalua (55 MW)	-	-	295,735,116	823,461,480
BARAKATULLAH ELECTRO DYNAMICS LTD.	284,768,958	952,112,505	474,114,000	1,452,597,031
SHAHJIBAZAR POWER CO. LTD	440,516,616	1,792,127,676	59,060,744	180,456,550
DESH CAMBRIDGE, KUMERGOAN	64,287,123	236,886,291	284,333,460	812,914,043
ENERGYPRIMA, KUMERGOAN	136,384,360	516,341,479	310,288,608	971,727,476
ENERGYPRIMA, SHAHJIBAZAR	115,908,741	441,313,171	321,997,053	1,097,966,890
ENERGYPRIMA, FENCHUGONI	307,712,992	1,112,358,546	87,247,220	335,685,081
ENERGYPRIMA, BOGRA	78,662,952	283,738,154	187,633,112	683,927,996
VENTURE ENERGY, BHOLA	172,416,822	684,018,417	52,152,264	1,238,985,404
DPA POWER GEN. INT. LTD	-	-	-	-
QUANTUM POWER 100 MW BHERAMARA	-	-	51,218,760	1,036,977,978
DESH ENERGY 100 MW SIDHORGONJ	-	-	204,833,832	3,458,322,584
SUMMIT NARAYANIGONI POWER LTD	223,216,584	2,658,477,107	254,927,322	1,632,409,528
MAX POWER LTD.-GHORASAL	151,850,141	1,561,450,593	326,928,126	4,787,479,180
KPCL -UNIT-2	280,086,325	3,907,312,120	175,231,613	2,302,054,698
KHANJAHAN ALI POWER LTD.	91,546,622	1,466,836,454	77,028,084	953,092,610
UNITED ASHIGONJ POWER LTD	-	-	-	-
QUANTUM POWER NOWAPARA	193,301,761	2,815,677,934	207,498,854	3,483,910,638
BEICONSCOURTUM & ASSOCIATES	-	-	-	-
R. Z. POWER LTD	-	-	-	-
ENERGIS POWER CORPORATION LTD.	7,500,072	122,021,384	269,937,907	3,440,857,228
PRECISION ENERGY LTD	218,732,592	1,106,804,428	114,710,412	899,558,013
DUTCH BANGLA POWER & ASSOCIATES LTD.	188,221,250	2,785,839,895	183,082,606	3,277,361,237
ACRON INFRASTRUCTURE SERVICE LTD	90,292,560	2,246,199,780	364,846,890	4,800,413,856
AMNURASINHA POWER GENERATION)	109,202,080	1,412,855,301	225,566,427	2,892,996,093
POWER PAC MUTTIARA KERAMIGONJ	52,371,672	1,923,586,409	156,838,536	3,028,503,067
NORTHERN POWER	69,379,654	1,351,484,542	155,675,824	2,220,198,709
AGGREKO, INTERNATIONAL LTD.-BHOLA (95 MW)	445,528,501	2,207,102,989	-	-
GIBS POWER LTD.	133,166,952	579,797,403	161,982,576	519,273,714
<b>Balance as at June 30, 2020</b>	<b>3,855,955,330</b>	<b>32,164,342,577</b>	<b>5,950,063,002</b>	<b>50,136,234,417</b>

Particulars	FY-2019-2020		FY-2018-2019	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
APSCL (Except New 570 MW)	871,733,180	3,992,507,875	1,238,583,358	4,002,500,186
APSCL (New 50 MW)	244,146,276	533,228,573	236,096,818	487,121,651
APSCL (225 MW)	1,480,504,333	5,104,811,743	1,612,102,643	4,666,116,762
APSCL (450 MW) South	2,350,523,007	8,671,643,247	2,427,896,984	7,993,985,091
APSCL (450 MW) North	2,458,470,544	6,666,202,866	2,238,446,455	5,818,840,573
SBU HARIPUR	-	278,186,638	-	502,973,249
EGCB Ltd (210X2)MW	278,915,352	2,263,261,009	557,258,064	2,399,317,765
EGCB Ltd (412)MW	2,783,382,126	6,122,051,191	2,706,160,962	5,273,081,829
EGCB Ltd (360)MW	926,684,819	3,260,352,289	732,292,831	1,601,038,799
North West Power Gen (NWP)GCL)- Sirajgonj	1,251,820,331	3,962,775,220	1,258,621,096	4,702,078,834
North West Power Gen (NWP)GCL)- Sirajgonj (Unit - 2)	659,693,652	4,066,747,219	1,227,348,582	7,951,106,153
North West Power Gen (NWP)GCL)- Sirajgonj (Unit - 3)	1,246,030,415	4,356,240,963	795,498,909	2,923,588,488
North West Power Gen (NWP)GCL)- Khulna	6,755,128	3,602,950,417	348,422,536	8,943,633,431
North West Power Gen (NWP)GCL)- Bheramara	2,315,523,576	6,376,468,917	2,001,314,030	3,745,921,882
North West Power Gen (NWP)GCL)- Madhumati	216,337,824	3,427,103,611	156,411,469	1,786,206,854
BPD&B PowerGen Ltd.	175,337,452	4,032,187,505	340,414,742	5,597,472,768
<b>Balance as at June 30, 2020</b>	<b>17,245,860,837</b>	<b>66,716,719,282</b>	<b>17,876,869,481</b>	<b>68,392,984,316</b>



Note- 49

Transmission Expenses

Taka-

2,319,940,994

Wheeling Charges paid to PGCB is shown below :

Particulars	2019-2020	2018-2019
Wheeling Charges to PGCB	2,319,940,994	2,150,187,186
Closing Balance	2,319,940,994	2,150,187,186



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**Note- 50 DISTRIBUTION EXPENSES**

Code No.	Head of Accounts	Operation Expense Code No. 631	Maintenance Expense Code No. 632	Total Expenses. FY 2019-2020	Total Expenses. FY 2018-2019
0.20	Pay of Officers	293,404,954	-	293,404,954	270,081,232
0.21	Pay of Staff	729,592,858	-	729,592,858	725,100,932
0.22	Allowances of Officers	131,159,332	-	131,159,332	118,167,988
0.23	Allowances of Staff	446,837,781	-	446,837,781	451,321,267
0.24	Leave Encasement	31,989,267	-	31,989,267	26,986,462
0.25	Overtime Allowances (Single Rate)	120,277,933	-	120,277,933	116,319,141
0.25a	Overtime Allowances (Double Rate)	426,899,477	-	426,899,477	428,900,643
0.26	Traveling Expenses/ Allowances(For Official)	103,132,821	-	103,132,821	102,177,634
0.26a	Traveling Expenses (For Training)	1,669,790	-	1,669,790	1,637,405
0.27	Conveyance Charge	3,712,176	-	3,712,176	5,662,816
0.28	House Rent Expenses	1,613,328	-	1,613,328	-
0.29	Medical Expenses	8,102,133	-	8,102,133	9,129,568
0.29a	Washing Expenses	214,408	-	214,408	245,746
0.30	Representation & Entertainment	53,019	-	53,019	48,913
0.31	Bonus for Officers	44,664,154	-	44,664,154	43,982,065
0.31a	Bonus for Staff	120,751,670	-	120,751,670	117,475,106
0.31b	Bangla Nobo Barsho Allowance (For Officers)	4,913,087	-	4,913,087	6,265,272
0.31c	Bangla Nobo Barsho Allowance (For Staff)	12,522,409	-	12,522,409	11,919,167
0.32	Stationary & Printing	52,623,382	-	52,623,382	48,097,420
0.33	Taxes, Licence & Fees	15,968,428	-	15,968,428	14,283,289
0.34	Office Rent	4,921,110	-	4,921,110	5,499,863
0.35	Water Charges	1,228,013	-	1,228,013	4,091,145
0.35a	Electric Charges (Own use)	112,187,603	-	112,187,603	117,369,906
0.35b	Employees Electricity Rebate	121,493,472	-	121,493,472	120,928,465
0.35c	Electricity Rebate - Freedom fighters	2,845,909	-	2,845,909	2,928,084
0.36	Uniforms & Liveries	7,639,335	-	7,639,335	7,361,455
0.37	Post & Telegram	1,050,075	-	1,050,075	825,996
0.37a	Telephone, Telex & Fax	8,732,248	-	8,732,248	8,525,351
0.38	Advertising & Promotion	26,646,959	-	26,646,959	30,235,125
0.39	Audit Fee	12,541,970	-	12,541,970	6,911,000
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	5,391,208	-	5,391,208	5,043,201
0.40	Books & Periodicals	408,153	-	408,153	417,000
0.42	Petro/ Diesel & Lubricants Used for Transport	110,756,068	-	110,756,068	105,861,975
0.42a	CNG Used for Vehicle	2,543,980	-	2,543,980	3,753,012
0.44	Store & Spares Used	80,963,226	-	80,963,226	110,664,272
0.45	Custom Duties & Sale Tax	461,991,460	-	461,991,460	297,042,577
0.47	Depreciation	6,319,132,725	-	6,319,132,725	4,082,790,925
0.49	Freight & Handling	101,675,527	-	101,675,527	144,436,199
0.52	Donation & Contributions	19,653,500	-	19,653,500	-
0.54	Training & Education	28,000	-	28,000	32,000
0.55	Employees Other Benefit & Welfare Expenses	1,559,170	-	1,559,170	3,146,054
0.56	Board's Contribution to CPF	-	-	-	674,480
0.57	Board's Contribution to Pension Fund	1,193,600,821	-	1,193,600,821	813,757,881
0.58	Leave Encasement on Retirement	81,969,763	-	81,969,763	84,012,770
0.59	L. Salary & Pension Cost. for Trans. Govt. Employees	76,853	-	76,853	-
0.60a	Insurance For Goods & Property	839,403	-	839,403	2,239,813
0.61	Bank Charge & Commission	55,571,112	-	55,571,112	60,928,890
0.63	Honorarium	216,444,773	-	216,444,773	153,486,565
0.63a	Honorarium	3,816,171	-	3,816,171	7,677,296
0.65	Consultants Fee-Local	18,095,505	-	18,095,505	23,593,158
0.65a	Consultants Expenses	6,913,906	-	6,913,906	11,093,772
0.66	Wages for Hired Labour	211,076,777	-	211,076,777	196,184,207
0.66a	Computerization of Commercial Operation	-	-	-	4,277,708
0.66b	Service charge for collection of Electricity Bill by Mobile Phone Co.	-	-	-	90,636
0.71	Structure & Improvement	-	73,073,076	73,073,076	84,005,928
0.72	Boiler Plant equipment	-	-	-	808,821
0.76	Accessory elect. equipment	-	1,253,400,200	1,253,400,200	8,980
0.81	Station Equipment	-	2,001,367	2,001,367	3,958,511
0.82	Towers and Fixtures	-	-	-	109,489
0.83	Poles & Fixtures	-	1,678,324	1,678,324	-
0.84	Overhead Conduct & Devices	-	377,780,087	377,780,087	387,945,870
0.86	Line Transformers	-	7,752,316	7,752,316	149,949
0.86a	Transformer Manufacturing	-	95,640	95,640	188,310
0.89	Transportation Equipment	-	76,228,937	76,228,937	73,671,133
0.91	Office furniture & Equipment	-	4,698,491	4,698,491	7,949,520
0.93	Tools, Shop and Garage Equipments	-	1,634,464	1,634,464	1,968,915
0.95	Stores Equipment	-	289,759	289,759	617,292
	<b>Total</b>	<b>11,741,897,200</b>	<b>1,798,632,660</b>	<b>13,540,529,860</b>	<b>9,475,065,565</b>



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## NOTE- 51 GENERAL &amp; ADMINSTRATIVE EXPENSES

Code No.	Head of Accounts	Operation Expense Code No. 651	Maintenance Expense Code No. 652	Total Expenses. FY 2019-2020	Total Expenses. FY 2018-2019
0.20	Pay of Officers	439,937,516	-	439,937,516	387,183,489
0.21	Pay of Staff	356,200,744	-	356,200,744	355,650,718
0.22	Allowances of Officers	209,723,801	-	209,723,801	188,209,243
0.23	Allowances of Staff	224,641,605	-	224,641,605	223,461,015
0.24	Leave Encasement	22,147,853	-	22,147,853	21,398,836
0.25	Overtime Allowances (Single Rate)	50,062,214	-	50,062,214	55,041,195
0.25a	Overtime Allowances (Double Rate)	119,392,717	-	119,392,717	136,978,126
0.26	Traveling Expenses/ Allowances(For Official)	75,549,135	-	75,549,135	89,318,205
0.26a	Traveling Expenses (For Training)	10,476,110	-	10,476,110	13,234,153
0.27	Conveyance Charge	5,480,174	-	5,480,174	5,438,626
0.28	House Rent Expenses	-	-	-	716,952
0.29	Medical Expenses	4,243,658	-	4,243,658	5,526,225
0.29a	Washing Expenses	690,536	-	690,536	722,390
0.30	Representation & Entertainment	7,096,837	-	7,096,837	15,263,080
0.31	Bonus for Officers	58,108,665	-	58,108,665	61,597,510
0.31a	Bonus for Staff	64,514,477	-	64,514,477	54,486,860
0.31b	Bangla Nobo Bashi Allowance (For Officers)	6,416,621	-	6,416,621	6,545,949
0.31c	Bangla Nobo Bashi Allowance (For Staff)	5,821,424	-	5,821,424	9,462,185
0.32	Stationary & Printing	41,251,988	-	41,251,988	50,863,573
0.33	Taxes, Licence & Fees	30,416,999	-	30,416,999	41,511,391
0.34	Office Rent	2,474,466	-	2,474,466	2,463,413
0.35	Water Charges	8,029,000	-	8,029,000	7,539,738
0.35a	Electric Charges (Own use)	39,223,693	-	39,223,693	47,454,683
0.35b	Employees Electricity Rebate	71,202,937	-	71,202,937	67,630,651
0.36	Uniforms & Liveries	1,995,331	-	1,995,331	2,854,521
0.37	Post & Telegram	1,361,716	-	1,361,716	2,244,728
0.37a	Telephone, Telex & Fax	4,914,347	-	4,914,347	5,288,231
0.38	Advertising & Promotion	75,818,501	-	75,818,501	161,242,979
0.39	Audit Fee	1,853,608	-	1,853,608	1,883,800
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	9,088,945	-	9,088,945	8,387,333
0.40	Books & Periodicals	808,490	-	808,490	826,935
0.41	Fuel Used for Electricity Generation	-	-	-	50,647
0.42	Penul: Diesel & Lubricants Used for Transport	55,222,905	-	55,222,905	60,065,551
0.42a	CNG Used for Vehicle	3,288,365	-	3,288,365	3,389,152
0.44	Store & Spares Used	14,258,010	-	14,258,010	10,718,153
0.47	Depreciation	572,487,208	-	572,487,208	310,405,240
0.49	Freight & Handling	123,681	-	123,681	128,619
0.51	Gratuity	-	-	-	137,800
0.52	Donation & Contributions	3,827,655	-	3,827,655	2,393,795
0.53	Income Tax of Officers & Staff	-	-	-	24,000
0.54	Training & Education	80,179,463	-	80,179,463	70,308,918
0.55	Employees Other Benefit & Welfare Expenses	24,072,365	-	24,072,365	76,657,381
0.57	Board's Contribution to Pension Fund	980,592,974	-	980,592,974	581,878,562
0.58	Leave Encasement on Retirement	73,965,542	-	73,965,542	82,880,478
0.60	Insurance (For Goods & Property)	7,045,085	-	7,045,085	1,924
0.60a	Insurance For Goods & Property	1,708,960	-	1,708,960	2,959,237
0.60b	Insurance For Vehicle & other	9,000,000	-	9,000,000	10,509,265
0.61	Bank Charge & Commission	103,282,945	-	103,282,945	21,539,836
0.63	Honorarium	144,044,375	-	144,044,375	155,491,576
0.63a	Honorarium	15,046,631	-	15,046,631	12,519,185
0.64a	Office Maintenance	285,093	-	285,093	-
0.65	Consultants Fee-Local	4,286,456	-	4,286,456	33,258,010
0.65a	Consultants Expenses	36,882,230	-	36,882,230	25,782,777
0.66	Wages for Hired Labour	67,814,617	-	67,814,617	59,528,621
0.66a	Computerization of Commercial Operation	122,935,190	-	122,935,190	130,159,644
0.71	Structure & Improvement	-	195,894,823	195,894,823	181,701,896
0.81	Station Equipment	-	-	-	307,117
0.84	Overhead Conduct & Devices	-	662,650	662,650	4,428,605
0.89	Transportation Equipment	-	60,499,673	60,499,673	68,942,886
0.90	Heavy & Other Power Operated Equipments	-	-	-	11,080
0.91	Office furniture & Equipment	-	5,745,105	5,745,105	8,024,944
0.91a	Office furniture & Equipment (Computer, Monitor)	-	45,820	45,820	128,615
0.93	Tools, Shop and Garage Equipments	-	1,352,296	1,352,296	1,727,454
0.95	Stores Equipment	-	1,386,247	1,386,247	3,225,387
0.96	Fire Fighting Equipment	-	-	-	36,810
	<b>Total</b>	<b>4,269,293,856</b>	<b>265,586,614</b>	<b>4,534,880,470</b>	<b>3,949,749,896</b>



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Note- 52

Financing and Other Charges

Taka-

7,315,787,374

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	2019-2020	2018-2019
Interest on Foreign Loan (Code-671)	4,755,273,934	4,627,861,152
Interest on Government Loan (Code-672)	1,732,352,741	1,670,722,471
Interest on GPF & CPF (Code-675)	828,160,698	749,749,616
Interest on Bank O/D/ LTR Short Term Loan (Code-676)	-	-
<b>Closing Balance</b>	<b>7,315,787,374</b>	<b>7,048,333,238</b>



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Note- 53

Interest Expenses on Budgetary Support From Govt.

Taka-

12,948,036,000

Particulars	2019-2020	2018-2019
Interest on Budgetary Support From Govt. (Code-672a)	12,948,036,000	12,948,036,000
Closing Balance	12,948,036,000	12,948,036,000



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Note- 54

Loss/(Gain) due to Exchange Rate Fluctuation

Taka-

484,801,202

Generation, Distribution and Miscellaneous wise ERF is shown below :

Particulars	2019-2020	2018-2019
Generation	441,007,248	720,941,025
Distribution	43,793,954	234,865,648
Miscellaneous	-	-
<b>Closing Balance</b>	<b>484,801,202</b>	<b>955,806,673</b>

Projects wise detail calculation is shown in Note-29



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Note- 55

Assets Insurance Fund

Taka- 70,000,000

Particulars	2019-2020	2018-2019
Assets Insurance Fund	70,000,000	15,000,000
GRAND TOTAL	70,000,000	15,000,000



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Note- 56

PROVISION FOR MAINTANANCE & DEVELOPMENT FUND

Taka-

10,150,170,000

Maintanance Fund is shown below :

Particulars	2019-2020	2018-2019
Maintanance & Development	10,150,170,000	9,981,987,450
Closing Balance	10,150,170,000	9,981,987,450



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Note- 57

Subsidy From Government

Taka-

(74,394,400,000)

Particulars	2019-2020	2018-2019
Subsidy From Government	(74,394,400,000)	(79,667,300,000)
Closing Balance	(74,394,400,000)	(79,667,300,000)



Note- 58

Previous Year Expenses

Taka- (40,732,711,375)

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
<b>Revenue:</b>			
	Direc/sortie of Finance		1,527,948,714
	New Shantihar 50 MW	5,922,522,330	-
	Sylhet 150 MW	-	-
	Bera 70 MW	-	-
	Baghabari 50 MW	-	-
	Baghabari 171 MW	-	-
	Barishal GT	-	-
	Bhola 225MW/CCPP	-	4
	RAO, Tangail	-	2,764,841
	Habigonj E/A	-	118,385
	Shahjibazar PS	-	-
	Shahjibazar 330MW	-	-
	RAO, Mymensingh	-	89,486
	Khulna PS	-	-
	Faridpore P/S	-	-
	Khulna E/A	-	-
	Jessor E/A	-	-
	CPAAC	-	667,200
<b>Total Revenue</b>		<b>5,922,522,330</b>	<b>1,531,588,650</b>
<b>Overhead:</b>			
	RAO, Chuandpur	-	-
	RAO, Bhola	1,977,000	-
	RAO, PAKO	-	-
	RAO, Rajshahi	-	-
	RAO, COOAC	-	-
<b>Total Overhead</b>		<b>1,977,000</b>	-
<b>Development:</b>			
	Bidyana-400MW(South)	-	-
	CPAAC	-	-
	Khulna 330MW	-	-
	Land Acquisition for Moheshkhali Powe	-	-
	Power Dist. Dev. Proj. Rangpur	-	-
<b>Total Development</b>		-	-
<b>Total Revenue+Overhead+Development</b>		<b>5,924,499,330</b>	<b>1,531,588,650</b>
Adjustment: Revaluation of Accumulated Depreciation		46,755,878,403	10,416,077,708
Trustee Board		-	-
<b>Balance as at June 30, 2020</b>		-	<b>(40,732,711,375)</b>



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PRIVATE & CONFIDENTIAL  
AUDITORS' REPORT AND ACCOUNTS



BANGLADESH POWER DEVELOPMENT BOARD  
FOR THE YEAR ENDED JUNE 30, 2019

**A B SAHA & CO.**  
Chartered Accountants  
78, Motijheel C/A (6th Floor),  
Dhaka-1000.

**MARHK & CO.**  
Chartered Accountants  
130, Progoti Saroni Middle Badda,  
Gulshan, Dhaka.

**INDEPENDENT AUDITORS' REPORT**  
**TO**  
**BANGLADESH POWER DEVELOPMENT BOARD**

**Opinion**

We have audited the accompanying financial statements of the **Bangladesh Power Development Board (BPDB)**, for the year ended 30 June 2019, which comprise the statement of financial position as at 30 June 2019 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements presents fairly, in all material respects, the financial position of **BPDB** as at 30 June 2019 and of its 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.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statement in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of this financial statements in accordance with the cash receipts and disbursements basis of accounting described in Note # 2.00; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the financial statement that are free from material misstatement, whether due to fraud or error.

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



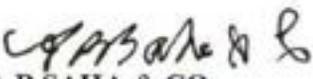
**Auditors' Responsibility for the Audit of the Financial Statements**

Our Objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that include our opinion. Responsible assurance is a high-level assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statements.

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

- identify and assess the risk of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion the effectiveness of the organization's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management;
- evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

  
**A B SAHA & CO.**  
**Chartered Accountants**

  
**MARHK & CO.**  
**Chartered Accountants**

**Dated: 13 October 2019**  
**Place: Dhaka**



BANGLADESH POWER DEVELOPMENT BOARD  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2019.

Figures In Taka.

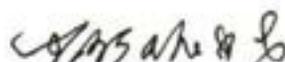
PROPERTY & ASSETS	NOTE	AS AT 30-06-2019	AS AT 30-06-2018
<b>NON-CURRENT ASSETS</b>			
UTILITY PLANT IN SERVICE	3	617,954,488,788	556,382,840,177
LESS: ACCUMULATED DEPRECIATION	4	258,735,481,865	240,467,155,974
<b>WRITTEN DOWN VALUE</b>	<b>5</b>	<b>359,219,006,923</b>	<b>315,915,684,203</b>
PROJECT - IN - PROGRESS	6	148,107,093,830	145,761,096,963
INVESTMENT IN SHARES	7	24,716,266,948	23,369,009,228
<b>TOTAL NON-CURRENT ASSETS</b>		<b>532,042,367,701</b>	<b>485,045,790,394</b>
<b>CURRENT ASSETS</b>			
INVESTMENT	8	71,419,588,442	71,579,904,324
CASH IN HAND & AT BANK	9	50,372,776,610	48,816,713,898
ACCOUNTS RECEIVABLE - TRADE	10	111,587,342,806	108,021,304,638
ACCOUNTS RECEIVABLE - OTHERS	11	30,687,415,869	31,848,834,597
PROVISION FOR BAD & DOUBTFUL DEBTS	12	(1,236,107,585)	(1,236,107,585)
ADVANCE TO CONTRACTORS & SUPPLIERS	13	4,768,612,331	8,761,845,767
ADVANCE TO EMPLOYEES	14	1,996,476,837	1,824,712,776
STOCK & STORES	15	17,012,109,189	14,145,785,082
SECURITY DEPOSIT TO OTHER UTILITIES	16	762,995,931	694,664,749
INCOME TAX DEDUCTION AT SOURCE	17	5,238,240,476	4,446,719,420
<b>TOTAL CURRENT ASSETS</b>		<b>292,609,450,906</b>	<b>288,904,377,665</b>
<b>TOTAL PROPERTY &amp; ASSETS</b>		<b>824,651,818,606</b>	<b>773,950,168,058</b>

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.

  
A B SAHA & CO.  
Chartered Accountants

  
MARIK & CO.  
Chartered Accountants

Dated, Dhaka: October 13, 2019



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BANGLADESH POWER DEVELOPMENT BOARD  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2019.

Figures In Taka.

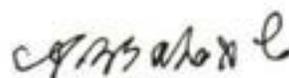
EQUITY & LIABILITIES	NOTE	AS AT 30-06-2019	AS AT 30-06-2018
<b>AUTHORIZED CAPITAL</b>		200,000,000,000	200,000,000,000
<b>EQUITY &amp; RESERVE</b>			
PAID UP CAPITAL	18	199,789,679,430	187,959,725,430
GOVERNMENT EQUITY	18.1	2,574,060,000	-
RETAINED EARNINGS	19	(579,637,444,825)	(575,427,924,045)
APPRAISAL SURPLUS	20	117,057,871,482	117,057,871,482
GOVT. EQUITY AGAINST DESCO'S SHARE	21	3,328,924,865	3,328,924,865
GRANTS	22	7,436,755,860	6,436,005,860
DEPOSIT WORK FUND	23	5,061,162,856	3,454,332,614
LIQUIDITY DAMAGE RESERVE	24	72,053,500	72,053,500
ASSETS INSURANCE FUND	25	390,000,000	375,000,000
MAINTANANCE & DEVELOPMENT FUND	26	86,064,523,213	74,391,348,621
		(157,862,413,619)	(182,352,661,673)
<b>NON-CURRENT LIABILITIES</b>			
BUDGETARY SUPPORT FROM GOVT.	27	431,601,200,000	431,601,200,000
GOVERNMENT LOAN	28	82,112,266,176	75,803,680,486
FOREIGN LOAN	29	142,125,673,652	139,449,044,608
SECURITY DEPOSIT (CONSUMERS)	30	5,906,988,628	5,613,496,867
GPF & CPF	31	9,064,052,949	8,042,771,507
GRATUITY & PENSION FUND	32	14,470,962,283	13,687,530,169
		685,281,143,688	674,197,723,638
<b>CURRENT LIABILITIES</b>			
ACCOUNTS PAYABLE	33	71,621,278,530	71,956,665,754
SECURITY DEPOSIT (CONTRACTORS & SUPPLIERS)	34	1,648,910,599	1,620,077,853
CURRENT PORTION OF LONG TERM LIABILITIES	35	11,419,917,696	8,123,317,140
DEBT SERVICING LIABILITIES (PRINCIPAL)	36	80,697,163,103	75,457,060,879
REIMBURSABLE PROJECT AID	37	1,024,287,460	1,024,287,460
DEBT SERVICING LIABILITIES (INTEREST)	38	66,854,026,942	63,219,143,977
INTEREST ON BUDGETARY SUPPORT FROM GOVT.(FUND)	39	69,649,057,760	56,701,021,760
OTHER LIABILITIES	40	2,114,352,021	1,845,312,248
		305,028,994,111	279,946,887,071
CLEARING ACCOUNTS	41	(7,795,905,573)	2,158,219,023
<b>TOTAL EQUITY &amp; LIABILITIES</b>		824,651,818,606	773,950,168,058

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.

  
A B SAHA & CO.  
Chartered Accountants

  
MARHK & CO.  
Chartered Accountants

Dated, Dhaka: October 13, 2019



BANGLADESH POWER DEVELOPMENT BOARD  
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED JUNE 30, 2019.

Figures In Taka.

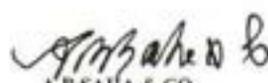
PARTICULARS	NOTE	FY 2018-19	FY 2017-18
<b>OPERATING REVENUE</b>			
ENERGY SALES	42	330,640,293,772	297,411,590,243
OTHER OPERATING INCOME	43	14,428,432,752	8,632,555,209
		<b>345,068,726,523</b>	<b>306,044,145,452</b>
<b>OPERATING EXPENSES</b>			
GENERATION EXPENSES	44	66,917,410,817	85,283,226,671
ELECTRICITY PURCHASE FROM IPP	45	157,485,024,369	104,105,913,212
ELECTRICITY PURCHASE FROM INDIA	46	37,026,349,447	28,125,816,144
ELECTRICITY PURCHASE FROM RENTAL	47	50,136,234,417	62,817,273,381
ELECTRICITY PURCHASE FROM PUBLIC PLANT	48	68,392,984,316	72,895,422,864
TRANSMISSION EXPENSES FOR WHEELING CHARGE	49	2,150,187,186	1,829,178,719
DISTRIBUTION EXPENSES	50	9,475,065,565	9,235,311,496
GENERAL & ADMINISTRATIVE EXPENSES	51	3,949,749,896	3,826,752,388
		<b>395,533,006,013</b>	<b>368,118,894,875</b>
<b>OPERATING INCOME / (LOSS)</b>		<b>(50,464,279,490)</b>	<b>(62,074,749,423)</b>
FINANCING & OTHER CHARGES	52	7,048,333,238	5,057,497,885
INTEREST ON BUDGETARY SUPPORT FROM GOVT.	53	12,948,036,000	11,883,129,000
<b>INCOME / (LOSS)</b>		<b>(70,460,648,728)</b>	<b>(79,015,376,307)</b>
LOSS/(GAIN) DUE TO EXCHANGE RATE FLUCTUATION	54	955,806,673	2,444,478,187
ASSETS INSURANCE FUND	55	15,000,000	15,000,000
PROVISION FOR MAINTANANCE & DEVELOPMENT FUND	56	9,981,987,450	11,626,667,036
SUBSIDY FROM GOVT.	57	(79,667,300,000)	(9,562,000,000)
<b>COMPREHENSIVE INCOME / (LOSS)</b>		<b>(1,746,142,851)</b>	<b>(83,539,521,530)</b>
<b>RETAINED EARNINGS</b>			
BALANCE AS AT JULY 01, 2018		(575,427,924,045)	(491,944,861,046)
PREVIOUS YEAR'S ADJUSTMENT	58	(2,463,377,930)	56,458,532
COMPREHENSIVE INCOME / (LOSS)		(1,746,142,851)	(83,539,521,530)
<b>BALANCE AS AT JUNE 30, 2019</b>		<b>(579,637,444,825)</b>	<b>(575,427,924,045)</b>

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.

  
A B SAHA & CO.  
Chartered Accountants

  
MARHK & CO.  
Chartered Accountants

Dated, Dhaka: October 13, 2019

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BANGLADESH POWER DEVELOPMENT BOARD  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2019

Sl. #	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>				
<b>A</b>	<b>Total Receipts from BPDB Customer, KEB &amp; Others</b>			
	Operating Revenue Note-40 & 41	347,068,716,513		
	Accounts Receivable-Trade-Opening-Note-9	108,021,304,634		
	Accounts Receivable-Trade-Closing-Note-9	(111,587,342,806)		
	Accounts Receivable-Others - Opening-Note-20 ( Except 142A, 142B & 142C)	1,732,964,961		
	Accounts Receivable-Others - Closing-Note-20 ( Except 142A, 142B & 142C)	(1,732,964,961)		
	Provision for Bad Debt-Opening-Note-12	(1,236,107,585)		
	Provision for Bad Debt-Closing-Note-12	1,236,107,585		
			341,501,688,201	
<b>B</b>	<b>Less Total Payment for Operating Expenses &amp; Others</b>			
	Operating Expenses net of Depreciation*21	176,126,177,291		
	Previous Year's Adjustments-Note-54	2,462,377,930		
	Interest Charge- Sh-52 (Code-471 & Interest of Foreign Loan- paid in cash )	4,537,213,182		
	Liability Reserve-Opening- Note-22	72,053,500		
	Liability Reserve-Closing- Note-22	(72,053,500)		
	Accounts Payable-Opening-Note-10	71,956,665,754		
	Accounts Payable-Closing- Note-10	(71,621,278,510)		
	Security Deposit Contractor's Opening- Note-23	1,620,077,853		
	Security Deposit Contractor's Closing- Note-23	(1,620,077,853)		
	Other Liabilities-Opening-Note-18	1,847,513,248		
	Other Liabilities-Closing-Note-18	(2,114,352,021)		
	Advance to Contractors-Opening- Note-13	(8,761,845,707)		
	Advance to Contractors-Closing- Note-13	4,768,032,331		
	Advance to Employees-Opening- Note-14	(1,824,712,770)		
	Advance to Employees-Closing- Note-14	1,496,475,837		
	Stock & Stores-Opening- Note-15	(14,145,751,082)		
	Stock & Stores-Closing- Note-15	13,012,009,189		
	Clearing Account-Opening- Note-19	2,158,219,073		
	Clearing Account-Closing- Note-19	2,795,905,471		
	Deposits & Prepaid-Opening- Note-16	(5,141,344,168)		
	Deposits & Prepaid-Closing- Note-16	6,061,235,407		
			333,851,116,674	
<b>C</b>	<b>Reimbursable Prepaid Adv- received-Sh-35</b>			
<b>D</b>				
<b>E</b>	<b>NET CASH OUTFLOW FROM OPERATING ACTIVITIES (A-B-C-D)</b>			(51,556,438,219)
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>				
	Contractors Security Deposit - Note-27 (Closing-Opening)	293,491,761		
	Capital Expenditure-UPIS- Sh-7	(8,805,833,020)		
	Capital Expenditure-DP*20( Net Cash)	(51,025,406,437)		
	Employee Contribution to GPF, CPF & Pension Fund-Note-28A-29C(Closing-Opening)	1,884,713,556		
	Investment in Share-27	(1,347,257,710)		
	Investment of FDR-Sh-67	10,743,367,718		
	Investment in FDR-Sh-67	(10,383,071,847)		
<b>F</b>	<b>NET CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			(59,142,977,988)
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>				
	Capital Contribution-Note-17 (Closing-Opening)	13,629,291,600		
	Grant-Note-25 (Closing-Opening)	1,000,350,000		
	Govt. Loan- Sh-24 (Loan Drawn during the Year)	9,613,074,400		
	Reimbursable Prepaid Adv- received-Sh-35	-		
	Foreign Loan- Sh-26 (Loan with/Loan Drawn during the Year)	12,740,645,347		
	Deposit Work Fund-Note-21 (Closing-Opening)	1,626,820,242		
	DSL (Principal And PGCB, APSCIL & WZPDC (Except Cash) A/R Other	1,818,134,297		
	DSL (Interest) PGCB, APSCIL & WZPDC (Except Cash) A/R Other	428,640,709		
	Repayment of Foreign Loan-Sh-24	(2,528,421,676)		
	Repayment of Govt. Loan-Sh-24	(700,000,000)		
	Refund of Govt. Loan- Sh-24	(10,379,400)		
	Refund of Loans to G/Os	(36,897,600)		
<b>G</b>	<b>NET CASH INFLOW FROM FINANCING ACTIVITIES</b>			32,082,103,819
<b>H</b>	<b>NET CASH OUTFLOW (E-F+G)</b>			(78,111,322,287)
<b>I</b>	<b>CASH RECEIVED FROM GOVT. AS BUDGETARY SUPPORT</b>			79,687,498,800
<b>J</b>	<b>OPENING CASH IN HAND</b>			48,816,713,898
<b>K</b>	<b>CLOSING CASH IN HAND(=I+J)</b>			88,773,776,610

  
Chartered Accountant  
BPDB

  
Controller (Accounts & Finance)  
BPDB



**Bangladesh Power Development Board (BPDB)**  
**Notes to the Financial Statements**  
For The Year Ended June 30, 2019

**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 18905 MW Generation Capacity (public, private & import).

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);  
Northern Electric Supply Company Ltd. (NESCO LTD.);  
BPDB-RPCL Power Gen Ltd (50%),JVC  
Bangladesh-India Friendship Power Company (Pvt) Ltd (50%), JVC  
Bay of Bengal Power Company (Pvt.) Limited. (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 and Government own generation companies. BPDB also import electricity from INDIA. BPDB also acts as a seller of the electricity to the distribution companies like DPDC, DESCO, WZPDCL, NESCO Ltd. & 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 24,000 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, 2019 have been prepared based on historical cost basis on generally accepted accounting principles (GAAP) in Bangladesh and, therefore, no adjustments have been made for inflationary factors affecting the financial statements. The accounting policies, unless otherwise stated, have been consistently applied by the BPDB and are consistent with those of the previous year.



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**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. 532,042,367,701**

Fixed assets are comprised of the following:

Utility Plant in service (Less accumulated depreciation)	Tk.	359,219,006,923
Project in progress	Tk.	148,107,093,830
Investment in Shares	Tk.	24,716,266,948
	<b>Tk.</b>	<b>532,042,367,701</b>

**3.01 Utility Plant in service** **Tk. 617,954,488,788**

- 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 26 Regional Accounting Offices (RAOs) & 8 Completed Projects. (Note-03)
- b. This is comprised as under

Opening balance as at 01 July, 2018	Tk.	556,382,840,177
Add: Cost of completed projects	Tk.	51,035,883,450
Capital expenditure made from Revenue Fund	Tk.	9,283,300,095
Capital expenditure made from Overhead Fund	Tk.	1,248,262,850
Capital expenditure made from Deposit Work Fund	Tk.	4,202,216
<b>( Note-03)</b>	<b>Tk.</b>	<b>617,954,488,788</b>
Less: Accumulated Depreciation ( Note-04)	Tk.	258,735,481,865
<b>Balance at 30 June, 2019</b>	<b>Tk.</b>	<b>359,219,006,923</b>



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

	<u>Amount</u>
1. Installation of 7.4 MW Solar PV Grid Connected Generation Project At Kaptai	Tk. 1,162,117,595
2. Sikalbaha 225 MW CCPP	Tk. 18,762,459,499
3. Barapukuria 275 MW Coal Fired Power Plant Extension-3 Unit	Tk. 25,615,834,552
4. Construction of Khulna Based Power Plant Connecting Road	Tk. 2,349,641,362
5. Land Dev & Boundary Wall Construction of BPDB'Own Land at Keraniganj	Tk. 701,660,519
6. Chapainabapong 100 MW PPP Project	Tk. 14,063,566
7. Solar Street Lighting Program In City Corporation	Tk. 2,420,126,561
8. Pre-Paid Metering - South Zone Project	Tk. 9,979,796
<b>Total</b>	<b>Tk. 51,035,883,450</b>

**4.00 Project- in- Progress: 148,107,093,830**

This is made up as under (Note-06)

Balance as on 01 July, 2018	145,761,096,963
Prior Year Adjustment - (Details in Note - 6.01)	(7,425,619,000)
Add: Transaction during the year	
Generation	42,709,163,037
Distribution	17,747,866,070
Miscellaneous	350,470,211
	<u>60,807,499,318</u>
Total	199,142,977,281
Less: Completed project transferred to Utility Plant-in-Service	51,035,883,450
<b>Balance at 30 June, 2019</b>	<b>Tk. 148,107,093,830</b>

Project-in-progress represents 47 ongoing as under-

Generation	22 Projects	Tk. 107,537,174,169
Distribution	22 Projects	Tk. 40,452,031,641
Miscellaneous	3 Projects	Tk. 117,888,020
<b>Total</b>	<b>47 Projects</b>	<b>Tk. 148,107,093,830</b>

**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. The IVVR Project (Phase-II) for the Valuation of Fixed Assets & Stores is under process.

- 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 2018-2019 a sum of Tk. 18,268,325,891 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. 24,716,266,948

This is made up as follows –

Balance as on 01, July, 2018

Tk. 23,369,009,228

Add: addition during the year

Tk. 1,347,257,720

Tk. 24,716,266,948

Less: En-cashed during the year

Tk. -

**Balance at 30 June, 2019**

**Tk. 24,716,266,948**

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

5.01 Investment

Tk. 71,419,588,442

This is made up as follows –

Balance as on 01, July, 2018

Tk. 71,579,904,324

Add: addition during the year

Tk. 10,583,071,847

Tk. 82,162,976,171

Less: En-cashed during the year

Tk. 10,743,387,728

**Balance at 30 June, 2019**

**Tk. 71,419,588,442**

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



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**6.00 Cash-in-hand & at Bank** **Tk 50,372,776,610**  
The Closing balance of Cash-in-hand and at bank of Tk. 50,372,776,610 (Note-9).

**7.00 Accounts Receivable-Trade:** **Tk. 111,587,342,806**

Balance amount of Tk.111,587,342,806 receivable against consumers as at 30 June, 2019 have been arrived by individual RAOs, DPDC, DESCO,132KV & 230 KV, PGCB, REB, WZPDCL,NWPDCL and GK Project information captured by the Chartered Accountants at unit level. (Note-10)

**8.00 Accounts Receivable-others:** **Tk. 30,687,415,869**

Accounts receivable others a sum of Tk. 30,687,415,869 includes receivable for penalty bill, Govt. Duty, loan to or from different Govt. Autonomous, Semi-Govt. Agencies and BPDB's subsidiary companies. (Note-11)

**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, NESCO & REB. (Note-12)

**10.00 Advance to contractors and suppliers:** **Tk. 4,768,612,331**

Advance to contractors and suppliers of Tk. 4,768,612,331 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. 1,996,476,837**

Advance made to employees for Tk 1,996,476,837 against construction or repair of house and for land purchase, house building, etc. being realized regularly. (Note-14)

**12.00 Stock and stores:** **Tk. 17,012,109,189**

The amount of stock and stores include :

Fuel Stock	Tk.	8,290,384,825
Material & others operating supplies	Tk.	6,001,976,987
Construction Stores	Tk.	2,310,722,725
Stock of PC Pole	Tk.	<u>408,989,702</u>
Other Stores	Tk.	<u>34,950</u>
	Tk.	<u>17,012,109,189</u>

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



**13.00 Paid-up Capital: Tk. 199,789,679,430**

The above amount represents equity investment of the Government in BPDB. During the year under review paid-up capital has been increased by Tk. 199,789,679,430.  
(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. 7,436,755,860**

This is made up as under –

Balance as at 01 July, 2018	Tk	6,436,005,860
Add: received during the year	Tk	1,000,750,000
Balance as at 30 June, 2019	Tk	<u>7,436,755,860</u>

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. 5,061,162,856**

This fund raises as under :

Balance as at 01 July, 2018	Tk.	3,454,332,614
Add: Fund received during the year	Tk.	1,606,830,242
	Tk.	<u>5,061,162,856</u>
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2019	Tk.	<u>5,061,162,856</u>

During the year BPDB Received Tk. 1,606,830,242 as Deposit Work Fund from other agencies. (Note-23)

**17.00 Maintenance & Development Fund: Tk. 86,064,523,213**

This fund raises as :

Opening Balance as on 01.07.2018	Tk.	74,391,348,621
Add: Fund Provided during the year 2018-2019	Tk.	9,981,987,450
Interest credited during the year		1,691,187,143
Total	Tk.	86,064,523,213
Less: Spent from this fund	Tk.	-
Balance as at 30 June, 2019	Tk.	<u>86,064,523,213</u>

This year BPDB provided Tk. 9,981,987,450 as Maintenance and Development Fund as per instruction of BERC (Bangladesh Energy Regulatory Commission) and Government of Bangladesh. Interest Credited during the year Tk.1,691,187,143. (Note-26)



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**18.00 Assets Insurance Fund : Tk. 390,000,000**

This fund raises as under :	
Balance as at 01 July, 2018	Tk. 375,000,000
Add: Fund Provided during the year	Tk. 15,000,000
	Tk. 390,000,000
Less : Amount Refunded/Adjustment	Tk. -
Balance as at 30 June, 2019	<b>Tk. 390,000,000</b>

(Note- 25)

**19.00 Government Loan: Tk. 82,112,266,176**

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 from Government: Tk. 431,601,200,000**

This fund raises as under :	
Balance as at 01 July, 2018	Tk. 431,601,200,000
Add: Fund received during the year	Tk. -
	Tk. 431,601,200,000
Less : Amount Refunded/Adjustment	Tk. -
Balance as at 30 June, 2019	<b>Tk. 431,601,200,000</b>

The above amount refers to budgetary support from the Government bearing 3% interest up to November'2017. From December'2017 the amount has been given as Subsidy with non-interest bearing, which is shown in the income statement under the head- **Subsidy from Government. (Note-27)**

**21.00 Foreign Loan: Tk. 142,125,673,652**

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**.



**22.0 Energy Sales:**

**TK. 330,640,293,772**

Energy Sales were made during the year as under-

1. Chittagong Electric Supply	17,716,053,036
2. P&D Chittagong	10,153,265,193
3. Kaptai Electric Supply	179,744,642
4. Comilla	5,878,762,804
5. Noakhali	2,877,480,503
6. Chandpur Electric Supply	767,480,806
7. Maymensingh	8,700,178,943
8. Tangail	2,806,066,795
9. Sylhet	5,607,253,662
10. Sahjibazar Electric Supply	482,517,594
11. Baghabari	2,644,505
12. Siddirgonj	10,915,003
13. Ghorasal	48,807,926
14. GK Project	108,797,899
15. 132 KV & 230 KV consumer	17,989,712,101
16. DPDC	55,935,852,805
17. DESCO	33,998,286,229
18. WZPDCL	16,891,071,754
19. REB	132,799,277,069
20. NESCO	17,686,124,503
<b>Tk. 330,640,293,772</b>	

In the previous year the total amount of Electricity Sales was Tk. 297,411,590,243 & this year it has become TK. 330,640,293,772 which shows an increase of Tk. 33,228,703,529 during the year over the previous year. This implies during the year the sales of electricity has been increased by 11.17 % throughout the country in terms of value. (Note-42)

**23.00 Net Loss/ Deficit**

**Tk. 1,746,142,851**

During the year BPDB incurred a net loss of Tk.1,746,142,851. Net Loss decreased by Tk. 81,793,378,679 which is 97.91 % from previous year's Net loss of TK. 83,539,521,530. The net loss of current year is arrived by adjusting government subsidy of Tk.79,667,300,000 received during the year 2018-2019.



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Note-3

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

Taka-

617,954,488,788

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, 2018 at cost & revalued amount		556,382,840,177
Add :		
<b>Cost of Completed Projects.</b>		
Generation	47,904,116,574	
Transmission	-	
Distribution	2,430,106,357	
General- PC Pole & Civil works	701,660,519	
		51,035,883,450
<b>Capital Expenditure made from Revenue Fund</b>		
Generation	3,395,525,702	
Transmission	-	
Distribution	5,844,174,434	
General- PC Pole & Civil works	43,599,959	
		9,283,300,095
Capital Expenditure made from Overhead Fund	1,248,262,850	
Capital Expenditure made from Deposit Work Fund	4,202,216	
Capital Expenditure made from Foreign Loan	-	
Capital Expenditure made from External Finance-Dev.	-	
Capital Expenditure For Other Trial Balance	-	
		1,252,465,066
<b>Closing Balance as at June 30, 2019</b>		<b>617,954,488,788</b>

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Note-4

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

Taka-

258,735,481,865

Particulars	Amount	Amount
Balance as at July 01, 2018		240,467,155,974
Add :		
<u>Depreciation provided for FY 2018-2019</u>		
Generation	13,875,129,725	
Transmission	-	
Distribution	4,082,790,925	
General- PC Pole & Civil works	310,405,240	
		18,268,325,891
<b>Closing Balance as at June 30, 2019</b>		<b>258,735,481,865</b>

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Note- 5 Fixed Assets Schedule-2018-2019

Taka

359,219,006,923

PARTICULARS	UTILITY PLANT IN SERVICE			DEPRECIATION			Written Down Value		
	Opening Balance	Addition	Closing Balance	Opening Balance	On Opening Assets	On Addition		Total	Grand Total
1	2	3	4=(2+3)	5	6	7	8=(6+7)	9=(5+8)	10
<b>GENERATION:</b>									
LAND	7,243,561,605	538,444,756	7,782,006,360	-	-	-	-	-	7,782,006,360
BUILDING	23,416,578,946	4,302,530,782	27,713,109,728	12,834,432,952	749,136,526	68,840,493	817,979,019	13,652,411,971	14,060,697,758
PLANT & MACHINERY	265,051,470,304	46,352,103,582	311,403,573,886	125,991,488,848	8,481,647,050	741,633,057	9,223,280,707	135,214,769,555	176,186,804,331
PLANT & MACHINERY - ENGINE	63,242,864,631	-	63,242,864,631	17,938,148,940	3,794,571,878	-	3,794,571,878	21,732,720,818	41,510,143,814
VEHICLES	705,467,815	46,500,058	753,968,473	879,263,146	26,204,668	2,182,530	28,387,198	707,650,344	46,318,128
FURNITURE	311,935,115	58,062,488	369,997,613	173,608,177	9,681,924	929,000	10,910,924	184,519,100	165,478,513
Sub - Total	359,955,878,416	51,269,642,276	411,265,520,692	157,616,942,953	13,061,544,046	813,583,679	13,875,129,725	171,492,071,768	239,773,448,905
<b>TRANSMISSION:</b>									
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	867,887,365
PLANT & MACHINERY	48,616,939,536	-	48,616,939,536	19,723,518,560	-	-	-	19,723,518,560	28,893,420,976
VEHICLES	64,221,206	-	64,221,206	44,171,730	-	-	-	44,171,730	20,049,476
FURNITURE	104,680,292	-	104,680,292	54,055,359	-	-	-	54,055,359	50,624,933
Sub - Total	53,121,902,233	-	53,121,902,233	20,789,483,189	-	-	-	20,789,483,189	32,332,419,044
<b>DISTRIBUTION:</b>									
LAND	8,824,581,580	-	8,824,581,580	-	-	-	-	-	8,824,581,580
BUILDING	0,461,871,481	96,197,693	5,580,069,174	4,778,658,037	206,779,867	1,571,163	208,351,050	4,987,009,085	1,973,059,487
PLANT & MACHINERY	114,415,913,029	7,954,278,678	122,370,191,707	53,634,405,896	3,661,309,217	127,268,459	3,788,577,676	57,422,983,572	64,947,208,135
VEHICLES	637,228,179	191,096,573	828,324,752	505,309,417	57,350,536	8,598,346	65,948,882	571,259,299	257,265,453
FURNITURE	604,804,669	34,910,063	639,714,932	241,301,820	19,353,756	568,561	19,912,317	261,214,137	378,500,795
Sub - Total	130,944,399,137	8,278,483,007	139,222,882,145	59,159,675,770	3,944,793,396	137,997,529	4,082,790,925	63,242,466,695	75,960,415,450
<b>GENERAL:</b>									
COMPUTER	100,367,020	5,900	100,372,920	100,351,945	15,075	94	15,169	100,367,114	5,806
VEHICLES	696,329,466	15,000,000	901,329,466	619,768,230	67,346,859	675,000	68,021,859	687,790,088	213,539,380
PLANT & MACHINERY	1,842,465,024	99,693,424	1,942,158,448	595,970,738	58,858,881	1,595,127	60,554,008	657,524,745	1,284,635,702
BUILDING	4,012,873,771	1,619,894,438	5,632,768,209	1,381,984,398	128,411,961	29,116,311	157,530,272	1,539,514,670	4,293,253,539
FURNITURE	729,409,136	58,927,566	788,336,703	201,979,645	23,341,062	942,841	24,283,933	226,263,578	562,073,125
LAND	4,779,215,971	-	4,779,215,971	-	-	-	-	-	4,779,215,971
Sub - Total	12,350,690,390	1,963,523,328	14,344,183,718	2,901,054,956	278,073,867	32,331,373	310,405,240	3,211,460,197	11,132,723,524
<b>GRAND TOTAL</b>	<b>556,382,840,177</b>	<b>61,571,648,611</b>	<b>617,954,488,788</b>	<b>240,467,150,974</b>	<b>17,284,411,309</b>	<b>983,914,581</b>	<b>18,268,325,891</b>	<b>258,735,481,865</b>	<b>359,219,006,923</b>

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Note- 6	Project in Progress	Taka	148,107,093,830
Particulars		Amount	Amount
Project wise Statement of FY 2018-2019 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.			
Opening Balance as at July 01, 2018			145,761,096,963
Prior Year Adjustment - (Details in Note - 6.01)		(7,425,619,000)	
Transaction During the year:			
Local Expenses:			
Development (Code # 109)		46,974,439,011	
Development (Code # 701)		1,612,694,957	
Overhead from Finance Account (Code No-701)		-	
IDC - Foreign		2,053,899,242	
IDC - Local		567,125,000	
<b>TOTAL LOCAL EXPENDITURE</b>		<b>51,218,158,210</b>	
Foreign Expenses:			
Exchange Rate Fluctuation		642,878,682	
Disbursement for the year		9,304,505,338	
<b>TOTAL FOREIGN EXPENDITURE</b>		<b>9,947,384,020</b>	
<b>TOTAL LOCAL AND FOREIGN EXPENDITURE</b>		<b>61,165,542,230</b>	
Less : (Code-511)			
Development Income		358,042,912	
RPA		-	
<b>TOTAL LESS</b>		<b>358,042,912</b>	
<b>TOTAL COST OF PROJECT</b>		<b>60,807,499,318</b>	<b>60,807,499,318</b>
Less:			
Cost of Completed Projects Transferred to Assets in Operation (Details in Note - 6.01)		51,035,883,451	
<b>TOTAL COST OF COMPLETED PROJECTS</b>		<b>51,035,883,451</b>	<b>51,035,883,451</b>
Closing Balance as at June 30, 2019			<b>148,107,093,830</b>





Annex-4.61 Project in Progress (2018-2019)  
Project / Scheme - wise expenditure is shown below:

Sl. No.	Name of Projects/Scheme	Transactions during the Year 2018-2019		Completed Project Transferred		Closing Balance of on-going Project	
		Local	Foreign	Local	Foreign	Local	Foreign
<b>A. GENERATORS</b>							
1	Ghoranali 4th and 5th power line	3,380,317,574	10,532,496	3,371,315,068	-	1,903,531,601	107,382,529
2	Ghoranali 3rd and 4th power line	1,796,915,768	508,535,878	1,705,771,607	-	2,195,320,719	71,813,831,792
3	Sakshata 228 MW CGPP	592,433,518	3,972,841,117	3,514,991,635	5,579,307,310	-	-
4	Qib & Khusha 1300/21 MW TIGCC Project	102,626,940	-	102,626,940	-	2,163,172,216	3,165,272,216
5	Substation & Transmission Line 3.44/31 of Adhama Power Station Complex	-	-	-	-	5,209,182,609	5,209,182,609
6	Bhabra-3, 4200/675 Conventional Cycle Power Plant Project	1,600,331,870	4,501,133,540	6,101,465,411	-	8,462,178,180	10,106,374,001
7	150 MW Bagmati Conventional Project	3,606,378	-	3,606,378	-	48,004,617	48,004,617
8	150 MW Bagmati Conventional Project	3,790,982,369	-	3,790,982,369	-	3,663,149,482	3,663,149,482
9	70 MW Turbogenerator Conversion Project	4,317,417	-	4,317,417	-	48,634,031	48,634,031
10	Bangladesh 215 MW Coal Fired Power Plant Extension-2 Unit	1,120,371,317	-	1,120,371,317	10,602,190,079	-	-
11	Construction of Khusha Based Phase II and Connecting Road	952,471,947	-	952,471,947	-	-	-
12	Sougar 150 MW CSP Based CGPP Project	3,648,814	-	3,648,814	-	3,648,814	3,648,814
13	Khusha 350 MW CGPP	4,100,141,837	-	4,100,141,837	-	4,313,503,305	4,313,503,305
14	Morichhat 2400/700MW Coal Based project	18,828,641	-	18,828,641	-	5,080,441,417	5,080,441,417
15	Bhabra-400MW/500kV	11,200,357,220	-	11,200,357,220	-	11,363,193,547	11,363,193,547
16	Scraggan, 150 MW	-	-	-	-	31,295,366	31,295,366
17	Khusha 150 MW	-	-	-	-	20,070,100	20,070,100
18	150 MW Bhabra Power Station	-	-	-	-	6,468,489	6,468,489
19	General 4th unit for Pirojpur project	3,083,659	-	3,083,659	-	8,373,354	8,373,354
20	Project 152 project (18-block Land Dev. Hyderabad/Bangladesh Wheel construction project)	-	-	-	-	-	-
21	Shahdahan 150 MW/66kV 1st/2nd Unit Power Plant Construction Project	3,314,110,521	-	3,314,110,521	-	4,397,070,652	4,397,070,652
22	Land Acquisition for Moinchhat Power Hub Project, Chittagong	1,377,470,500	-	1,377,470,500	-	1,575,566,500	1,575,566,500
23	Construction of 60 MW Solar Photovoltaic Based Connected Power Plant, Rangunia, Chittagong	-	-	-	-	2,211,293,602	2,211,293,602
24	56.5 MW Solar Park, Gangachhara Bangladesh Project	21,490,371	-	21,490,371	-	658,571,456	658,571,456
25	Chowmahalla, 100 MW PTP Project	9,301,015	-	9,301,015	-	14,063,566	14,063,566
26	350 MW Sharnobar Project	-	-	-	-	-	-
27	Installation of an off-grid wind solar system in India	-	-	-	-	-	-
28	Installation of 7.4 MW Solar PV Grid Connected (Securization Project) at Kaptai	144,543,798	871,547,347	1,017,891,154	901,144,402	-	-
29	Installation of 100MW Solar Photovoltaic(PV) Based Grid Connected Power Generation Plant at Sonargaon, Uttara, of Iran	343,145,496	8,796,897,777	45,790,163,017	31,695,487,596	47,960,114,578	87,407,460,534
<b>Total of Generation (A)</b>							
1	Power Distribution System Development Project, Kurukh	1,533,799,674	-	1,533,799,674	-	3,141,958,798	3,141,958,798
2	Power Distribution System Development Project, Sylhet Zone	3,079,478,793	-	3,079,478,793	-	7,609,913,385	7,609,913,385
3	AVR Project (Ph-2)	17,446,484	-	17,446,484	-	27,444,308	27,444,308
4	Ph-2/3rd Metering - South Zone Project	9,079,786	-	9,079,786	-	-	-
5	5 Town Power Distribution Project- WGP/DCI	2,284,625,774	-	2,284,625,774	-	1,096,185,633	1,096,185,633
6	Power cost system development project, CIG Zone	1,521,003,611	-	1,521,003,611	-	8,954,448,282	8,954,448,282
7	Power Distribution System Development Project, Rangunia/iron	-	-	-	-	5,530,363,251	5,530,363,251
8	Surajgarh/Barisal Upgrades Project	-	-	-	-	29,070,011	29,070,011
9	Chittagong Hill Tract Pilot Project Phase 3	47,444,822	-	47,444,822	-	29,477,132	29,477,132
10	Solar Street Lighting Program in City Corporation	152,840,206	1,150,486,343	1,303,326,549	1,017,623,724	197,461,980	197,461,980
11	Electrification Project Rangunia	-	-	807,452,477	-	-	-
12	Five Payment Metering On Zone Credits Arrangement	21,426,198	-	21,426,198	-	21,608	21,608
13	Development of Power Distribution System in Bangladeshi Project	1,649,000,013	-	1,649,000,013	-	2,087,571,576	2,087,571,576
14	Power Distribution System Development Project, Comilla Zone	1,415,519,184	-	1,415,519,184	-	2,477,107,149	2,477,107,149
15	Power Distribution System Development Project, Mymensingh Zone	1,207,836,511	-	1,207,836,511	-	1,630,363,918	1,630,363,918
16	Ph-1 Payment Metering Project, Rajshahi Zone (Phase-2), Bogra, Dhaka	167,187,522	-	167,187,522	-	1,096,306,756	1,096,306,756
17	Ph-1 Payment Metering Project, Chittagong Zone (Phase-2), Bogra, Dhaka	34,536,559	-	34,536,559	-	466,714,173	466,714,173
18	Ph-1 Payment Metering Project, Mymensingh Zone (Phase-2), Bogra, Dhaka	41,843,963	-	41,843,963	-	618,419,524	618,419,524
19	Ph-1 Payment Metering Project, Comilla Zone (Phase-2), Bogra, Dhaka	20,885,377	-	20,885,377	-	519,344,956	519,344,956
20	Ph-1 Payment Metering Project, Gopool Zone, Bogra, Dhaka	95,843,678	-	95,843,678	-	533,077,491	533,077,491
21	Ph-1 Payment Metering Project, Gopool Zone, Bogra, Dhaka	164,370,093	-	164,370,093	-	299,527,836	299,527,836
22	Ph-1 Payment Metering Project, Rangunia Zone (Phase-2), Bogra, Dhaka	183,308,027	-	183,308,027	-	753,876,678	753,876,678
23	Granite Chittagong Power Distribution Project (GCADA)	34,171,759	-	34,171,759	-	183,308,027	183,308,027
24	Power Distribution System Development Project (Chittagong Zone) (P-2)	16,297,379,877	1,150,486,343	17,547,866,220	1,017,623,724	34,171,759	34,171,759
<b>Total of Distribution (B)</b>							
1	Tharash Solar Photo Voltaic Electrification Project	-	-	-	-	40,230,197	40,230,197
2	Bangladesh Power Management Institute construction project	-	-	-	-	400,624	400,624
3	Kapra/Bhoyra	-	-	-	-	26,315,300	26,315,300
4	Land Dev. & Boundary Wall Construction of BP/COE Land at Kurigong	316,907,669	-	316,907,669	-	-	-
<b>Total of Miscellaneous (C)</b>							
50	Grand Total (A+B+C)	50,240,115,298	9,247,284,928	40,997,499,188	34,308,561,325	107,082,559,491	40,304,514,717



**Note- 6.02 Statement of Interest During Construction (IDC)**

IDC against Project in Progress as at June 30,2019

SL. NO.	Name of Scheme/Projects	IDC Local	IDC Foreign	Total IDC
<b>Generation:</b>				
1	Ghorashal 4th unit Re powering	14,202,000	419,700,733	433,902,733
2	Ghorashal 3rd unit Re powering	6,000,000	985,780,079	991,780,079
3	Sikalbaha 225 MW CAPP	28,148,000	227,710,823	255,858,823
4	CTG. & Khulna 1300*2 M W TPSC Project	-	-	-
5	Rehabilitation & Modernization (Unit-3,4&5) of Ashugong Power Station Complex	-	-	-
6	Bibiyana-3, 400MW Combined Cycle Power Plant Project	69,395,000	358,179,689	427,574,689
7	100 MW Bagabari Conversion Project	556,000	-	556,000
8	150 MW Sylhet Conversion Project	-	-	-
9	70 MW Sahajbazar Conversion Project	103,000	-	103,000
10	Barapukuria 275 MW Coal Fired Power Plant Extension-3 Unit	73,799,000	-	73,799,000
11	Construction of Khulna Based Power Plant Connecting Road	-	-	-
12	Saidpur 150 MW HSD Based SCPP Project	-	-	-
13	Khulna 330 MW CAPP	4,534,000	-	4,534,000
14	Moheshkhali 2-600*700MW Coal Based project	-	-	-
15	Bibiyana-400MW(South)	-	-	-
16	Sirajgonj 150 MW	-	-	-
17	Khulna 150 MW	-	-	-
18	150 MW Bhola Power Station	-	-	-
19	Ggorashal 6th unit Re-Powering project	-	-	-
20	Rampal P/S project ( B-block Land Dev,Reserve&Boundari Wall construction project)	-	-	-
21	Shahjibazar 100 MW Gas Turbine Power Plant Construction Project	-	-	-
22	Land Acquisition for Moheshkhali Power Hub Project Dhaka	84,762,000	-	84,762,000
23	Construction of 60 M W Solar Photovoltaic Grid Connected Power Plant	-	-	-
24	55 M W Solar Park Gangachara Rangpur Project	-	-	-
25	Chapainabagong 100 MW PPP Project	-	-	-
26	330 MW Shahjibazar Project	-	-	-
27	Bhola 225 MW CAPP Project	-	-	-
28	Installation Of 7.4 MW Solar PV Grid Connected Generation Project At Kaptai	663,000	30,287,806	30,950,806
29	Installation of 100MW Solar Photovoltaic(PV) Based Grid Connected Power Generation Plant at Sonagazi Upzila of Feni	-	-	-
<b>Sub-total (Generation)</b>		<b>282,162,000</b>	<b>2,021,659,130</b>	<b>2,303,821,130</b>
<b>Distribution:</b>				
1	Power Distribution System Development Project, Rajshahi	56,905,000	-	56,905,000
2	Power Distribution System Development Project, Sylhet Zone	44,968,000	-	44,968,000
3	IVVR Project (Ph-2)	-	-	-
4	Pre-Paid Metering - South Zone Project	-	-	-
5	5 Town Power Distribution Project- WZPDCI	-	-	-
6	Power dist system development project, CTG Zone	71,057,000	-	71,057,000
7	Power Distribution System Development Project, Rangpurzone,	61,199,000	-	61,199,000
8	Jurachari-Borokol Upazilla Project	-	-	-
9	Chittagong Hill Tract Elect. Project Phase-3	-	-	-
10	Durgom Haor Alakay Nobayon Joggo Jalani Pilot Project, Sylhet	-	-	-
11	Solar Street Lighting Program In City Corporation	8,155,000	42,240,112	50,395,112
12	Electrification Project Rangamati	-	-	-
13	Pre-Payment Metering Dis Zone Comilla & Mymensing	655,000	-	655,000
14	Development of Power Distribution system in three hilly districts, project	21,997,000	-	21,997,000
15	Power Distribution System Development Project, Cumilla Zone	5,544,000	-	5,544,000
16	Power Distribution System Development Project, Mymensing Zone	8,770,000	-	8,770,000
17	Pre Payment Metering Project, Rajshahi Zone, (Phase-2) Bpdp, Dhaka	-	-	-
18	Pre Payment Metering Project, Chittagong Zone (Phase-2), Bpdp, Dhaka	-	-	-
19	Pre Payment Metering Project, Mymensing Zone (Phase-2) Bpdp, Dhaka	-	-	-
20	Pre Payment Metering Project, Cumilla Zone (Phase-2), Bpdp, Dhaka	-	-	-
21	Pre Payment Metering Project, Sylhet Zone, Bpdp, Dhaka	-	-	-
22	Pre Payment Metering Project, Rangpur Zone (Phase-2), Bpdp, Dhaka	-	-	-
23	Greater Chittagong Power Distribution Project (SCADA)	-	-	-
24	Power dist system development project, CTG Zone (Phase-2)	1,000	-	1,000
<b>Sub-total (Distribution)</b>		<b>279,251,000</b>	<b>42,240,112</b>	<b>321,491,112</b>
<b>Miscellaneous:</b>				
1	Thanchi Solar Photo Voltaic Electrification Project	-	-	-
2	Bangladesh Power Management institute construction project	-	-	-
3	Kaptai-Bilochari	-	-	-
4	Land Dev & Boundary Wall Construction of BPDB Own Land at Keraniganj	5,712,000	-	5,712,000
<b>Sub-total (Miscellaneous)</b>		<b>5,712,000</b>	<b>-</b>	<b>5,712,000</b>
<b>Grand total</b>		<b>567,125,000</b>	<b>2,063,899,242</b>	<b>2,631,024,242</b>



Particulars	Opening Balance	Adjustment	Adjusted Opening Balance	Addition	Total	Encashed	Closing Balance
	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-	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	1,969,780,191	-	1,969,780,191	-	1,969,780,191	-	1,969,780,191
Investment in Bay of Bengal	-	-	-	80,000,000	80,000,000	-	80,000,000
BPDB-RPCL Power Generation Ltd. - EF	1,060,758,660	-	1,060,758,660	267,257,720	1,328,016,380	-	1,328,016,380
Investment in NWPFCOL	1,600,000,000	-	1,600,000,000	-	1,600,000,000	-	1,600,000,000
Investment in Bangladesh India Friendship Power Comp	3,425,546,641	-	3,425,546,641	1,000,000,000	4,425,546,641	-	4,425,546,641
EGCB	378,961,000	-	378,961,000	-	378,961,000	-	378,961,000
	23,369,009,228	-	23,369,009,228	1,347,257,720	24,716,266,948	-	24,716,266,948



Particulars	Opening Balance		Adjustment	Adjusted Opening Balance		Addition	Total	Encashed	Closing Balance	
	1	2		3	4				5	6=(4+5)
<b>Fixed Deposit :</b>										
Directorate of Finance		21,070,348,270	-	21,070,348,270	1,938,469,412	23,008,817,681	796,962,663	22,211,855,018		
Pension & Gratuity Fund		3,983,189,675	-	3,983,189,675	224,737,440	4,207,927,115	98,760,410	4,108,966,705		
Central GPF/CPF Account		10,000,000	-	10,000,000	-	10,000,000	-	10,000,000		
Assets Insurance Fund		11,418,290,329	-	11,418,290,329	3,832,392,283	15,250,682,612	3,358,089,217	11,892,613,394		
Depreciation Account of BPDB		440,928,938	-	440,928,938	22,411,353	463,340,291	-	463,340,291		
Consumer Security Deposit Account		-	-	-	-	-	-	-		
Revenue Account of BPDB		-	-	-	-	-	-	-		
Central Misc. Collection a/c		28,564,559,381	-	28,564,559,381	3,484,468,754	32,049,028,135	4,236,862,789	27,812,165,346		
Maintenance & Development Fund		-	-	-	-	-	-	-		
Magistrate Court		418,322,618	-	418,322,618	35,081,807	453,404,425	-	453,404,425		
Endowment Fund		151,347,647	-	151,347,647	8,491,508	159,839,155	-	159,839,155		
Central Contractor Security Deposit Accounts		-	-	-	-	-	-	-		
Sales Proceeds of Electric Equipment		-	-	-	-	-	-	-		
Sales Proceeds of Share		-	-	-	-	-	-	-		
<b>Sub-Total</b>		<b>66,066,986,856</b>	-	<b>66,066,986,856</b>	<b>9,545,452,557</b>	<b>75,602,439,414</b>	<b>8,490,655,079</b>	<b>67,111,784,334</b>		
Bangladesh Power Development Board-EF		5,212,234,960	-	5,212,234,960	725,000,000	5,937,234,960	2,252,508,274	3,684,726,686		
<b>Grand Total of DOF</b>		<b>71,269,221,816</b>	-	<b>71,269,221,816</b>	<b>10,270,452,557</b>	<b>81,539,674,374</b>	<b>10,743,163,353</b>	<b>70,796,511,020</b>		
<b>Less:</b>										
DESA'S Share		7,154,927	-	7,154,927	-	7,154,927	-	7,154,927		
		<b>71,262,066,889</b>	-	<b>71,262,066,889</b>	<b>10,270,452,557</b>	<b>81,532,519,447</b>	<b>10,743,163,353</b>	<b>70,789,356,093</b>		
Fixed deposit by RAO's-Contractors Security Deposit, Labour Welfare & Saving certificates		317,837,435	-	317,837,435	312,619,290	630,456,724	224,375	630,232,349		
		<b>71,579,904,324</b>	-	<b>71,579,904,324</b>	<b>10,583,071,847</b>	<b>82,162,976,171</b>	<b>10,743,387,728</b>	<b>71,419,588,442</b>		



Note-9

Cash in Hand and at Bank

Taka-

50,372,776,610

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

Particulars	2018-2019	2017-2018
<b>Cash in Bank :</b>		
Assets Insurance Fund Account	19,027,848	18,435,522
Petty Cash Fund Accounts	3,100,500	2,983,500
Pension Account	253,149,449	175,322,411
Local Collection Account	6,583,109,368	6,955,904,519
Central Bank Miscellaneous Collection Account	129,532,336	73,499,340
Consumers Security Deposit Account	189,120,868	206,380,965
Regional Accounting Office Bank Account	17,523,472,142	11,921,743,078
Regional Collection Account	1,450,688,497	2,056,766,123
Regional Miscellaneous Collection Account	109,537,617	98,049,522
Regional Consumers Security Deposit Account	118,662,264	45,709,294
Deposit Work Account	719,099,446	1,192,805,206
Central Bank Account	22,511,058,665	25,169,438,114
Cash in Bank- Zonal Central Bank Account	608,558,381	762,726,992
Benevolent Fund Account	154,659,228	136,949,313
<b>Closing Balance as at June 30, 2019</b>	<b>50,372,776,610</b>	<b>48,816,713,898</b>



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
<b>BPDB's Consumers (Code-141)</b>		
Balance as at July 01, 2018	18,092,502,493	
Add : Amount billed during the year	55,231,171,412	
	73,323,673,904	
Less : Amount collected during the year	55,370,807,508	17,952,866,396
<b>GK Project</b>		
Balance as at July 01, 2018	27,092,093	
Add : Amount billed during the year	108,797,899	
	135,889,992	
Less : Amount collected during the year	135,089,992	800,000
<b>132 KV &amp; 230 KV Consumer</b>		
Balance as at July 01, 2018	1,864,797,631	
Add : Amount billed during the year	17,989,712,101	
	19,554,509,732	
Less : Amount collected during the year	17,912,359,046	1,642,150,686
<b>PGCB</b>		
Balance as at July 01, 2018	5,653,792	
Add : Amount billed during the year	-	
	5,653,792	5,653,792
Less : Amount collected during the year	-	
<b>DESA/DPDC</b>		
Balance as at July 01, 2018	45,082,573,400	
Add : Amount billed during the year	55,935,852,805	
	101,018,426,205	
Less : Amount collected during the year	57,885,487,774	43,132,938,431
<b>DESCO</b>		
Balance as at July 01, 2018	5,690,602,836	
Add : Amount billed during the year	33,998,286,229	
	39,688,889,065	
Less : Amount collected during the year	33,041,895,398	6,646,993,667



Particulars	Amount Taka	Amount Taka	Continued
<b>WZPDCL</b>			
Balance as at July 01, 2018		3,938,430,632	
Add : Amount billed during the year		16,891,071,754	
		20,829,502,386	
Less : Amount collected during the year		16,419,625,195	4,409,877,191
<b>REB</b>			
Balance as at July 01, 2018		21,744,937,239	
Add : Amount billed during the year		132,799,277,069	
		154,544,214,308	
Less : Amount collected during the year		127,377,936,003	27,166,278,305
<b>NESCO</b>			
Balance as at July 01, 2018		11,874,714,522	
Add : Amount billed during the year		17,686,124,503	
		29,560,839,025	
Less : Amount collected during the year		18,931,054,687	10,629,784,339
<b>Closing Balance as at June 30, 2019</b>			<b>111,587,342,806</b>



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
<b>Opening Balance</b>				<b>108,021,304,638</b>
<b>Add: During the Year</b>				
Chittagong Electric Supply	17,716,053,036	18,002,063,603	(286,010,567)	
P&D Chittagong	10,153,265,193	10,116,510,833	36,754,361	
Kaptai Electric Supply	179,744,642	176,944,252	2,800,390	
Cornilla	5,878,762,804	5,817,648,040	61,114,763	
Noakhali	2,877,480,503	2,847,499,759	29,980,744	
Chandpur Electric Supply	767,480,806	785,889,425	(18,408,618)	
Moymensingh	8,700,178,943	8,697,381,545	2,797,398	
Tangail	2,806,066,795	2,834,877,465	(28,810,670)	
Sylhet	5,607,253,662	5,580,763,447	26,490,215	
Sahjibazar Electric Supply	482,517,594	446,739,209	35,778,385	
Boogra	-	-	-	
Iswardi	-	-	-	
Rajshahi	-	-	-	
Dinajpur	-	-	-	
Rangpur	-	-	-	
Baghabari	2,644,505	2,589,229	55,276	
Saddarganj	10,915,003	11,631,215	(716,212)	
Ghorasal	48,807,926	50,269,487	(1,461,561)	
132 KV & 230 KV consumer	17,989,712,101	17,912,359,046	77,353,055	
<b>Sub- Total</b>	<b>73,220,883,513</b>	<b>73,283,166,554</b>	<b>(62,283,042)</b>	
DESA/ DPDC	55,935,852,805	57,885,487,774	(1,949,634,969)	
DESCO	33,998,286,229	33,041,895,398	956,390,831	
WZPDCL	16,891,071,754	16,419,625,195	471,446,559	
REB	132,799,277,069	127,377,936,003	5,421,341,066	
NESCO	17,686,124,503	18,931,054,687	(1,244,930,184)	
<b>Sub- Total</b>	<b>257,310,612,360</b>	<b>253,655,999,057</b>	<b>3,654,613,303</b>	
PGCB	-	-	-	
GK Projects	108,797,899	135,089,992	(26,292,094)	
<b>Sub- Total</b>	<b>108,797,899</b>	<b>135,089,992</b>	<b>(26,292,094)</b>	
<b>Total</b>	<b>330,640,293,772</b>	<b>327,074,255,604</b>	<b>3,566,038,168</b>	
Balance as at June 30, 2019				<b>111,587,342,806</b>

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
<b>Accounts Receivable - Others(Code-142)</b>		
Balance as at July 01, 2018	686,441,231	
Add : Amount billed/ claimed/ adjustment during the year	-	
Less : Amount collected during the year	686,441,231	686,441,231
<b>Accounts Receivable - Others-PGCB(Code-142-A)</b>		
Balance as at July 01, 2018	(537,127,583)	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	1,834,949,635	
Less : Amount Adjusted during the year	1,297,822,052	
	1,143,089,638	154,732,414
<b>Accounts Receivable - Others-APSCl(Code-142-B)</b>		
Balance as at July 01, 2018	250,397,144	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	195,315,819	
Less : Amount Adjusted during the year	445,712,963	
	133,500,000	312,212,963
<b>Accounts Receivable - Others-WZPDC(Code-142C)</b>		
Balance as at July 01, 2018	2,650,608,944	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	216,088,652	
Less : Amount Adjusted during the year	2,866,697,596	
	-	2,866,697,596
<b>Accounts Receivable - Others-DESA/DPDC(Code-142D)</b>		
Balance as at July 01, 2018	1,067,523,730	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	-	
Less : Amount Adjusted during the year	1,067,523,730	
	-	1,067,523,730
<b>Sub-total</b>		<b>5,087,607,935</b>



Continued

Particulars	Amount	Amount
<b>Accounts Receivable - Govt. Duty(Code 191+391+391A)-from consumer</b>		
Balance as at July 01, 2018	(32,288,551)	
Add : Amount billed/ claimed/ adjustment during the year	5,598,114,982	
	5,565,826,431	
Less : Amount collected during the year	5,652,069,415	(86,242,984)
<b>Govt. Duty Payable(Code-351)</b>		
Balance as at July 01, 2018	-	
Add : Amount billed/ claimed/ adjustment during the year	-	
Less : Amount collected during the year	-	
<b>Advance to &amp; From other Govt./ Autonomous/ Semi Govt. Agencies(Code-198)</b>		
Balance as at July 01, 2018	27,763,279,682	
Add : Disbursement during the year	16,117,822,080	
	43,881,101,762	
Less : Amount adjustment	18,195,050,843	25,686,050,919
<b>Sub-total</b>		25,599,807,935
<b>Closing Balance as at June 30, 2019</b>		30,687,415,869



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)	19,595,817,081	979,790,854
Total Bad Debt provision @ 5%		
Less :		
Provision made upto 2017-2018 (Code-143)		1,236,107,585
Provision made during the Year		-
<b>Closing Balance as at June 30, 2019</b>		<b>(1,236,107,585)</b>

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The above amount refers to the advance extended to the Contractors for services rendered to BPDDB 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
<b>Deposit Work</b>		
Balance as at July 01, 2018	2,923,032	
Add : Amount addition/ adjustment during the year	-	
Less : Amount received/ adjusted	2,923,032	2,923,032
<b>Others (Revenue, Development, Overhead)</b>		
Balance as at July 01, 2018	340,186,058	
Add : Amount addition/ adjustment during the year	486,496,229	
Less : Amount received/ adjusted	826,682,288	
	436,714,542	389,967,745
<b>Fuel Supplies</b>		
Balance as at July 01, 2018	8,418,736,677	
Add : Amount addition/ adjustment during the year	43,637,527,269	
Less : Amount received/ adjusted	52,056,263,946	
	47,680,542,392	4,375,721,554
<b>Closing Balance as at June 30, 2019</b>		<b>4,768,612,331</b>

Note-14

Advance to Employees

Taka-

1,996,476,837

This represents the amount advanced to the employees from the General Provident Fund for numerous reasons like construction or repair of house, marriage of dependents 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
<b>General Provident Fund (Code-145)</b>		
Balance as at July 01, 2018	1,594,566,240	
Add : Advance given	766,581,814	
	2,361,148,054	
Less : Recovered	579,406,039	
		1,781,742,015
<b>Advance to Officers' &amp; Staff (Code 146-146A)</b>		
Balance as at July 01, 2018	25,722,716	
Add : Advance given	18,862,130	
	44,584,846	
Less : Recovered	21,927,002	
		22,657,844
<b>House Building Advances (Code-148)</b>		
Balance as at July 01, 2018	204,423,820	
Add : Advance given	10,673,883	
	215,097,703	
Less : Recovered	23,020,725	
		192,076,978
<b>Motor Cycle/ Bi-cycle Advances (Code-150)</b>		
Balance as at July 01, 2018	-	
Add : Advance given	-	
Less : Recovered	-	
		-
<b>Closing Balance as at June 30, 2019</b>		<b>1,996,476,837</b>

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

Particulars	Amount	Amount
<b>Fuel Stock (Code-151)</b>		
Balance as at July 01, 2018	5,480,617,809	
Add : Purchase	26,480,617,742	
	41,961,235,551	
Less : Used	33,670,850,726	8,290,384,825
<b>Material &amp; Other Operating Supplies (Code-152)</b>		
Balance as at July 01, 2018	5,964,950,179	
Add : Purchase	81,752,368	
	6,046,702,547	
Less : Used	44,725,560	6,001,976,987
<b>Stores &amp; Supplies Purchase- Foreign (Code-152a)</b>		
Balance as at July 01, 2018	34,950	
Add : Purchase	-	
	34,950	
Less : Used	-	34,950
<b>Stores &amp; Supplies Purchase-Received from other stores (Code-152b)</b>		
Balance as at July 01, 2018	-	
Add : Purchase	-	
	-	
Less : Used	-	-
<b>Construction Stores (Code-153)</b>		
Balance as at July 01, 2018	2,363,553,106	
Add : Purchase	671,354,123	
	3,034,907,229	
Less : Used	724,184,504	2,310,722,725
<b>P.C. Pole (Code-154)</b>		
Balance as at July 01, 2018	336,629,038	
Add : Purchase	1,002,672,166	
	1,339,301,204	
Less : Used	930,311,503	408,989,701
<b>Closing Balance as at June 30, 2019</b>		<b>17,012,109,189</b>

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

Particulars	Amount	Amount
<b>Temporary Advance (Code-147)</b>		
Balance as at July 01, 2018	155,981,996	
Add : Payment	829,472,640	
	985,454,636	
Less : Adjustment/ Recovery	794,909,031	190,545,605
<b>Temporary Advance (Code-147-A)</b>		
Balance as at July 01, 2018	2,227,523	
Add : Payment	-	
	2,227,523	
Less : Adjustment/ Recovery	24,500	2,203,023
<b>L.C Deposit with Bank (Code-149)</b>		
Balance as at July 01, 2018	2,925	
Add : Payment	-	
	2,925	
Less : Adjustment/ Recovery	-	2,925
<b>Prepaid Rent (Code-162)</b>		
Balance as at July 01, 2018	353,876	
Add : Payment	-	
	353,876	
Less : Adjustment/ Recovery	-	353,876
<b>Other Prepaid Expenses (Code-169)</b>		
Balance as at July 01, 2018	10,231,354	
Add : Payment (Advance for land purchase)	-	
	10,231,354	
Less : Adjustment/ Recovery	-	10,231,354
<b>Insurance Claims Receivable (Code-182+352+358)</b>		
Balance as at July 01, 2018	14,339,139	
Add : Claims Group Insurance Premium	18,702,200	
	33,041,339	
Less : Recovery	18,993,433	10,231,354
		14,047,886

Particulars	Amount	Amount	Continued
<b>Security Deposit for Telephone (Code-183)</b>			
Balance as at July 01, 2018	1,904,312		
Add: Payment	135,250		
	2,039,562		
Less: Adjustment/ Recovery	2,000		2,037,562
<b>Security Deposit for Gas (Code-184)</b>			
Balance as at July 01, 2018	4,885,157		
Add: Payment	26,400		
	4,911,557		
Less: Adjustment/ Recovery	22,500		4,889,057
<b>Security Deposit for Water (Code-185)</b>			
Balance as at July 01, 2018	100,815		
Add: Payment	-		
	100,815		
Less: Adjustment/ Recovery	-		100,815
<b>Claim Receivable from WDH for Exp. against Capital Academy (Code-186)</b>			
Balance as at July 01, 2018	11,292,567		
Add: Payment	32,020,228		
	43,312,795		
Less: Adjustment	18,900,000		24,412,795
<b>With holding Tax &amp; VAT (Code-344+344A+310A)</b>			
Balance as at July 01, 2018	493,345,086		
Add: Deducted	8,275,822,291		
	8,769,167,376		
Less: Payment	8,254,996,342		514,171,035
<b>Closing Balance as at June 30, 2019</b>			<b>762,995,931</b>

Note-17

**IT Deduction at Source (Code-163)**

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

Taka- 5,238,240,476

Particulars	Amount	Amount
<b>IT Deduction at Source (Code-163)</b>		
Balance as at July 01, 2018	4,446,719,420	
Add : Deducted during the Year	791,521,056	
Less : Adjustment	5,238,240,476	
	-	
<b>Closing Balance as at June 30, 2019</b>		<b>5,238,240,476</b>

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**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
2017-18	844,666,800
2018-19	791,521,056
<b>Grand Total</b>	<b>5,238,240,476</b>



Note-18

Paid Up Capital

Taka- 199,789,679,430

Particulars	Amount
A. Authorised Capital	200,000,000,000
B. Paid Up Capital:	
Balance as at July 01, 2018	187,959,725,430
Addition during the year	11,829,954,000
Balance as at June 30, 2019	199,789,679,430

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Note-18.1

Government Equity

Taka-

2,574,060,000

Particulars	Amount
Balance as at July 01, 2018	-
Add : Amount received during the year	2,574,060,000
Less : Amount Refunded/ Adjustment	2,574,060,000
<b>Balance as at June 30, 2019</b>	<b>2,574,060,000</b>



Note- 19

**Retained Earnings**

**Taka-** (579,637,444,825)

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.

Particulars	Amount
Balance as at July 01, 2018	(575,427,924,045)
Previous Year Adjustment (Code-205)	(2,463,377,930)
Comprehensive Income / (Loss)	(1,746,142,851)
<b>Closing Balance as at June 30, 2019</b>	<b>(579,637,444,825)</b>

Note- 20

**Appraisal Surplus (Code-204)**

**Taka-** 117,057,871,482

Particulars	Amount
Balance as at July 01, 2018	117,057,871,482
Revalued during the year	-
<b>Closing Balance as at June 30, 2019</b>	<b>117,057,871,482</b>



Note- 21

Govt. Equity Against DESCO's Share

Taka- 3,328,924,865

Particulars	Amount
Balance as at July 01, 2018	3,328,924,865
Revalued during the year	-
<b>Closing Balance as at June 30, 2019</b>	<b>3,328,924,865</b>

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Note- 22

Grants (Code-251 & 252)

Taka-

7,436,755,860

Movement of the above is given as under :

Particulars	Amount
Balance as at July 01, 2018	6,436,005,860
Add:	
Received	1,000,750,000
Closing Balance as at June 30, 2019	7,436,755,860

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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
<b>FOREIGN GRANT :</b>	
<b>1. CANADA</b>	
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
<b>Total</b>	<b>274,793,202</b>
<b>2. UNITED KINGDOM</b>	
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
<b>Total</b>	<b>553,501,894</b>
<b>3. SWEDEN</b>	
Siddhirgonj Power Station	588,000
Prestress Concrete Pole Manufacturing Plant	6,133,500
Spareparts for Siddhirgonj	170,000
<b>Total</b>	<b>6,891,500</b>
<b>4. FRANCE</b>	
Spareparts for Shahjibazar	1,282,000
<b>Total</b>	<b>1,282,000</b>
<b>5. UNITED STATE OF AMERICA</b>	
Reconstruction & Rehabilitation at Power Station	276,633,000
Overhauling & Repairing of Shahjibazar Power Station	25,285,000
<b>Total</b>	<b>301,918,000</b>
<b>6. SWITZERLAND</b>	
Represent Design of Khulna	3,439,000
West Zone Engineering Replacement Program	100,435,500
Control Equipment Repairing Shop	45,962,007
<b>Total</b>	<b>149,836,507</b>



Name of the Donor Country & Scheme	Amount
<b>7. WEST GERMANY</b>	
Secondary Transmission Project	75,950,600
Electrification	9,851,000
East Zone Power Replacement	522,266
Rehabilitation of Bharamara Transmission	8,027,428
<b>Total</b>	<b>94,351,294</b>
<b>8. JAPAN</b>	
Electrical Equipment Pole	71,505,000
<b>Total</b>	<b>71,505,000</b>
<b>9. SAUDI ARABIA</b>	
East West Zone PERP	160,147,470
<b>Total</b>	<b>160,147,470</b>
<b>10. KUWAIT</b>	
300 MW Asuganj TSP Extension	631,654,314
150 MW Asuganj TSP (5th) Unit	138,445,953
120 MW Asuganj TSP	769,631,244
<b>Total</b>	<b>1,539,731,511</b>
<b>11. INDIA</b>	
Electrical Equipment Pole	1,953,000
<b>Total</b>	<b>1,953,000</b>
<b>12. German</b>	
Prepaid Metering	360,339,770
<b>Total</b>	<b>360,339,770</b>
<b>TOTAL FOREIGN GRANT</b>	<b>3,516,251,148</b>
<b>LOCAL GRANT:</b>	
Chittagong Hill Tracts	1,461,929,000
Construction of Khulna Based Power Plant Connecting Road	1,319,703,000
Durgam Haor Alakay Nobayan Joggo Jalami Nirvor Biddath Utpadon PP, Sylhet	152,250,000
Upto FY 2017-2018	2,933,882,000
Construction of Khulna Based Power Plant Connecting Road	950,000,000
Durgam Haor Alakay Nobayan Joggo Jalami Nirvor Biddath Utpadon PP, Sylhet	50,750,000
<b>TOTAL LOCAL GRANT</b>	<b>3,934,632,000</b>
<b>TOTAL GRANT AS ON JUNE 30, 2018</b>	<b>7,450,883,148</b>
Less : DESA's Portion	14,127,288
<b>Closing Balance as at December 31, 2018</b>	<b>7,436,755,860</b>



Note- 23

Deposit Work Fund (Code-206)

Taka-

5,061,162,856

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, 2018	3,454,332,614
Add : Amount deposited during the year	1,606,830,242
Less : Amount Refunded/ Adjustment	5,061,162,856
<b>Closing Balance as at June 30, 2019</b>	<b>5,061,162,856</b>

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Note-24

**LIQUIDITY DAMAGE RESERVE**

Taka- **72,053,500**

Liquidity Damage Reserve is shown below :

Particulars	2018-2019	2017-2018
Balance as at July 01, 2018	72,053,500	72,053,500
Add : During the year	-	-
Less: Adjustment during the year	-	-
<b>Closing Balance as at March 31, 2019</b>	<b>72,053,500</b>	<b>72,053,500</b>



Note-25

Assets Insurance Fund (Code-318)

Taka- 390,000,000

Particulars	2018-2019	2017-2018
Balance as at July 01, 2018	375,000,000	360,000,000
Add : Created during the year	15,000,000	15,000,000
Less: Debited during the year	-	-
Balance as at June 30, 2019	390,000,000	375,000,000

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Note- 26

**MAINTANANCE & DEVELOPMENT FUND**

Taka-

86,064,523,213

Maintenance & Development Fund is shown below :

Particulars	2018-2019	2017-2018
Balance as at July 01, 2018	74,391,348,621	61,438,185,459
Add : Provision during the year	9,981,987,450	11,626,667,036
Interest during the year	1,691,187,143	1,326,496,126
Less: Debited during the year	-	-
<b>Closing Balance as at June 30, 2019</b>	<b>86,064,523,213</b>	<b>74,391,348,621</b>

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Note: 27 Statement of Budgetary Support From Government

Taka- 431,601,200,000

Particulars	Balance as on 30.06.2018	Loan drawn during FY- 2018-2019	Repayment due for the year	Balance as on 31.12.2018
Budgetary Support From Govt.	431,601,200,000	-	-	431,601,200,000

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SLNo.	Name of the project	Balance as on 01.07.2018	Loan drawn during FY.2018-2019	Repayment due for the year	Refund to The Government	Balance as on 30.06.2019
<b>COMPLETED PROJECT GENERATION</b>						
1	REHABILITATION OF 220KV LINE & 220KV/11KV SUBSTATION	387,653,435	-	27,640,000	-	360,013,435
2	SHARIPUR 150 MW COMBINED CYCLE POWER STATION	4,167,024,000	-	236,105,000	-	3,930,919,000
3	210 MW BHERA/BAZAR THRU	1,303,870,500	-	174,722,000	-	1,129,148,500
4	REHAU OF KARAPATRI (HYDRO) POWER STATION OF UNIT - 1	164,588,800	-	14,477,000	-	150,111,800
5	CONSTRUCTION OF 150 MW BHERA/BAZAR	1,963,207,200	-	127,946,000	-	1,835,261,200
6	71 MW BANGSHAGAR GAS TURBINE PS	-	-	-	-	-
7	210 MW CHITLAGORA PS (1ST UNIT)	-	-	-	-	-
8	210 MW GORAKH PS (2ND UNIT)	50,200,000	-	26,200,000	-	24,000,000
9	80 MW BANGSHAGAR PS	389,840,000	-	47,994,000	-	341,846,000
10	80 MW M W MEDINA GAS THERMAL POWER STATION PHASE II BY UNIT	134,300,000	-	24,500,000	-	109,800,000
11	80 MW FYJACT GT PS	20,508,000	-	16,510,000	-	13,998,000
12	REHAU OF EXISTING SHARIPUR GT PS	52,000,000	-	11,000,000	-	41,000,000
13	210 MW CTO TH (2ND UNIT)	138,600,000	-	46,200,000	-	92,400,000
14	POWER PLANT REHABILITATION	167,056,000	-	44,618,000	-	122,438,000
15	210 MW GORAKH PS (1ST UNIT)	104,855,000	-	37,015,000	-	67,840,000
16	80 MW BANGSHAGAR GT PS	103,700,000	-	18,800,000	-	84,900,000
17	TURBO 40 MW GAS TURBINE POWER STATION AND COMB OF TRANS LINE	669,954,400	-	64,317,000	-	605,637,400
18	REHAU OF 200MW BHERA/BAZAR GAS	772,400	-	109,000	-	663,400
19	210 MW BHERA/BAZAR TH (2ND PHASE)	23,000	-	3,000	-	20,000
20	80 MW COAL BASED TH-BANGSHAGAR	1,215,763,000	-	113,112,000	-	1,102,651,000
21	POWER PLANT REHABILITATION PROJECT (2ND PHASE)	498,066,000	-	44,324,000	-	453,742,000
22	INSTALLATION OF 220KV K W WIND BASED POWER STATION ( 500 TWT BAND )	3,745,200	-	374,000	-	3,371,200
23	150 MW SHARIPUR COMBINED CYCLE	1,470,000	-	140,000	-	1,330,000
24	REHABILITATION & REHAU OF UNIT 1,2,3 OF SHARIPUR PS	401,004,600	-	35,200,000	-	365,804,600
25	210 MW BHERA/BAZAR THERMAL POWER PLANT	0	-	-	-	0
26	BHERA 200 MW GAS TURBINE PS	716,000	-	107,000	-	609,000
27	CONSTRUCTION OF 150 MW BANGSHAGAR	7,320,700	-	997,500	-	6,323,200
28	CONSTRUCTION OF 150 MW BHERA/BAZAR	5,940,000	-	455,000	-	5,485,000
29	LAND & INFRA. STRUCTURE DEVELOPMENT FOR GENERATION	143,695,200	-	11,100,000	-	132,595,200
30	UPPER POWER PLANT MAINTENANCE & OVER HEALING	760,966,331	-	50,478,000	-	710,488,331
31	80 MW FYJACT COMBINED CYCLE (STATIONING PHASE)	1,853,504,900	-	176,210,000	-	1,677,294,900
32	COOLING TOWER TO FYJACT 80MW COP STATION	22,466,000	-	2,470,000	-	20,000,000
33	FYJACT 150 MW COMBINED CYCLE POWER STATION	1,458,649,900	-	201,817,700	-	1,256,832,200
34	CONSTRUCTION OF 400 MW PEAKING POWER PLANT	20,005,548,800	-	762,260,000	-	19,243,288,800
35	BHERA 200 MW GAS TURBINE PS	1,321,280,000	-	20,120,000	-	1,301,160,000
36	INSTALLATION OF WIND SOLAR REGENERATIVE COP-AS SYSTEM	20,747,200	-	1,070,000	-	19,677,200
<b>Sub-total (Generation):</b>		<b>39,509,650,166</b>	<b>-</b>	<b>2,530,791,200</b>	<b>-</b>	<b>37,000,000,000</b>
<b>DISTRIBUTION</b>						
37	REGULATOR FOR PHASE-1	1,820,182,200	-	179,171,500	-	1,641,010,700
38	10 DOWN PS	-	-	-	-	-
39	STEP UP PHASE-2	12,408,000	-	1,336,000	-	11,072,000
40	STEP UP PHASE-1	25,372,000	-	11,272,000	-	14,100,000
41	10 DOWN POWER DISTRIBUTION PROJECT	68,338,000	-	23,698,000	-	44,640,000
42	MARKET STUDY	68,000	-	-	-	68,000
43	TRAINING TO STAFF OF BOD'S FINANCIAL MANAGEMENT (PMD)	9,055,000	-	2,322,500	-	6,732,500
44	SYSTEM LOSS REDUCTION PILOT PROJECT	59,654,000	-	7,748,000	-	51,906,000
45	POWER DISTRIBUTION PROJECT (EAST - WEST COMBOND 1 PHASE-1)	218,970,800	-	33,480,000	-	185,490,800
46	REGULATOR BANGSHAGAR FOR PHASE-2	206,878,400	-	30,574,000	-	176,304,400
47	10 DOWN PS (PHASE-2)	848,856,400	-	85,646,000	-	763,210,400
48	TRAINING TO STAFF OF BOD'S FINANCIAL MANAGEMENT (SML PHASE-2)	7,240,000	-	1,070,000	-	6,170,000
49	REVIEW OF POWER SYSTEM MASTER PLAN	27,000	-	21,000	-	6,000
50	CYCLONE DAMAGED ROLLOFF OF 66KV LINE OF CIVIL SOCIETY	8,700,000	-	1,740,000	-	6,960,000
51	PREPARE MEASURING POINT BOARD	14,170,087	-	2,353,000	-	11,817,087
52	REGULATOR KULNA FOR PHASE-2	179,087,000	-	20,278,000	-	158,809,000
53	10 DOWN PS (PHASE-2)	883,972,800	-	92,646,000	-	791,326,800
54	10 DOWN POWER DIST PROJECT	421,720,000	-	42,844,000	-	378,876,000
55	100 MW COPRA BANGSHAGAR (2 EV)	32,000	-	2,000	-	30,000
56	100 MW DISTRIBUTION BANGSHAGAR (2 EV)	476,453,767	-	37,082,000	-	439,371,767
57	REPAIR OF 66KV NETWORK DAMAGED BY CYCLONE AND TIE LINE	7,000,000	-	1,750,000	-	5,250,000
58	10 DOWN POWER DIST PROJECT	434,769,334	-	24,276,000	-	410,493,334
59	EMERGENCY RES. EXP. OF URBAN UNDER COG. ZONE	570,884,800	-	24,500,000	-	546,384,800
60	EMERGENCY RES. EXP. OF URBAN UNDER RAI ZONE	347,942,800	-	20,120,000	-	327,822,800
61	REGULATOR CTO FOR PHASE-1	35,514,100	-	1,226,000	-	34,288,100
62	BANGSHAGAR CENTRAL POWER DISTRIBUTION PROJECT	1,505,323,217	-	23,224,000	-	1,482,099,217
63	REPAIRING OF 11KV TRACKS POWER DISTRIBUTION PROJECT	654,342,000	-	25,392,000	-	628,950,000
64	THANESHI ELECTRIFICATION PROJECT	82,061,600	-	-	-	82,061,600
<b>Sub-total (Distribution):</b>		<b>8,856,922,857</b>	<b>-</b>	<b>692,720,000</b>	<b>-</b>	<b>8,164,202,857</b>
<b>MISCELLANEOUS</b>						
65	LAY OUT CORPORIZATION OF WEST ZONE	999,500	-	80,000	-	919,500
66	FEASIBILITY STUDY FOR PEAKING POWER PLANT IN THE BRIGGA AREA	112,500	-	18,750	-	93,750
67	TECHNICAL ASSISTANCE FOR THE CORPORIZATION OF BTP	176,282	-	82,500	-	93,782
68	INSTALLATION OF 750V 100KV CAPACITOR BANK	102,244,800	-	10,000,000	-	92,244,800
<b>Sub-total (Miscellaneous):</b>		<b>103,527,082</b>	<b>-</b>	<b>10,098,250</b>	<b>-</b>	<b>93,428,832</b>
<b>GRAND TOTAL (Completed Project)</b>		<b>48,470,106,125</b>	<b>-</b>	<b>3,042,720,450</b>	<b>-</b>	<b>45,427,385,675</b>



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Sl.No.	Name of the project	Balance as on 01.07.2018	Loan drawn during FY-2018-2019	Repayment due for the year	Refund to The Government	Balance as on 30.06.2019
<b>ONGOING PROJECT</b>						
<b>GENERATION</b>						
1	REPAIR & UPGRADE/REPLACEMENT OF AREOLAND P/J STATION OF DMT 34 KV	2,114,826,800	-	-	-	2,114,826,800
2	BOALBHAMA 220 MW DUAL FUEL CCFP	1,861,198,000	14,640,000	780,000	-	1,875,058,000
3	INSTALLATION OF 24 MW SOLAR PHOTOVOLTAIC CHS-KAPGAJ	18,572,600	27,840,000	498,000	-	45,914,600
4	CONSTRUCTION OF DIBYASANDI 400 MW COMBINED CYCLE POWER PLANT	2,056,526,400	600,000,000	12,000,000	-	2,544,526,400
5	SHANBAZAR 500 MW COMBINED CYCLE POWER PLANT	2,561,200,000	-	50,800,000	-	2,510,400,000
6	CONVERSION OF SHANBAZAR 2700 MW POWER PLANT TO 100 MW COMBINED CYCLE POWER PLANT	3,424,800	-	192,000	-	3,232,800
7	CONVERSION OF SYLHET 130 MW POWER PLANT TO 220 MW COMBINED CYCLE POWER PLANT	11,972,800	-	1,050,000	-	10,922,800
8	CONVERSION OF BAGDABADI 300 MW POWER PLANT TO 100 MW COMBINED CYCLE POWER PLANT	18,306,000	-	840,000	-	17,466,000
9	EXTENSION OF SARAPUKUSA 270MW COAL FIRED THERMAL POWER PLANT (2ND UNIT)	2,241,038,400	398,000,000	-	8,672,200	2,630,366,200
10	SHAFI NARAYAN 200MW 2ND PHASE POWER PLANT	278,521,200	-	-	-	278,521,200
11	CONSTRUCTION OF GEORABIAL 300MW COMBINED CYCLE POWER PLANT	1,173,400,000	-	-	-	1,173,400,000
12	CONSTRUCTION OF KHULNA BARRAGE POWER PLANT (CONSTRUCTION BOARD)	100,000,000	-	-	-	100,000,000
13	CONSTRUCTION OF BOUNDARY WALL, LAND DEVELOPMENT, MAINTENANCE OF RAMPAJ POWER PLANT (2ND BLOCK)	1,637,602,000	-	-	-	1,637,602,000
14	GERABAL 3RD UNIT REPOWERING PROJECT	200,000,000	-	-	-	200,000,000
15	GERABAL 4TH UNIT REPOWERING PROJECT	396,000,000	100,000,000	-	-	496,000,000
16	KHULNA 100MW DUAL FUEL CCFP	4,772,800	1,695,000,000	-	-	1,700,772,800
17	MAHABUBULLAH POWER STATION	2,649,800,000	320,440,000	-	-	3,070,240,000
18	ALYANANGUNI LAND DEVELOPMENT PROJECT	140,000,000	137,560,000	-	-	277,560,000
19	SATAPUKA 100MW CCFP	-	640,000	-	-	640,000
<b>Sub-total (Generation):</b>		<b>18,467,962,800</b>	<b>3,294,720,000</b>	<b>64,164,000</b>	<b>8,672,200</b>	<b>21,686,695,600</b>
<b>TRANSMISSION</b>						
20	REPAIR AND UP GRAD SYSTEM (SAGS) 2ND PHASE	1,096,353,468	-	-	-	1,096,353,468
<b>Sub-total (Transmission) :</b>		<b>1,096,353,468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,096,353,468</b>
<b>DISTRIBUTION</b>						
21	130KV POWER UNIT PROJECT	100,959,600	-	10,982,000	-	89,977,600
22	TECHNICAL ASSISTANCE FOR THE CORPORATIZATION OF WESTERN DISTRIBUTION OF THE DDB	(10,133,500)	-	-	-	(10,133,500)
23	TRIPNO METEOROLOGICAL STATION	457,926,800	-	310,000	2,325,200	455,916,600
24	SOLAR STREET LIGHTING PROGRAMME IN CITY CORP.	245,346,400	67,640,000	950,000	-	312,636,400
25	PREPAYMENT METERING PROJECT FOR DISTRIBUTION (ONE CORP) (A & MYMONGING)	20,301,517	3,574,400	-	-	23,875,917
26	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT (CHITLAGON)	1,470,926,000	1,000,000,000	-	-	3,550,926,000
27	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT (RAJSHAH)	1,864,720,000	760,000,000	-	-	2,624,720,000
28	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT (BAGDIB)	1,753,472,000	680,000,000	-	-	2,433,472,000
29	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT (SYLHET)	820,000,000	1,800,000,000	-	-	2,620,000,000
30	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT (MYMONGING)	73,766,000	600,000,000	-	-	673,766,000
31	THIRD BILL UNIT FOR DEV. PROJECT	440,000,000	680,000,000	-	-	1,120,000,000
32	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT (COMILA)	5,680,000	643,000,000	-	-	648,680,000
33	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT (CHITLAGON (2ND PHASE))	-	7,760,000	-	-	7,760,000
<b>Sub-total (Distribution):</b>		<b>8,053,936,617</b>	<b>6,318,954,400</b>	<b>11,342,000</b>	<b>2,325,200</b>	<b>14,359,217,617</b>
<b>GRAND TOTAL (Ongoing Projects)</b>		<b>27,617,648,885</b>	<b>9,613,674,400</b>	<b>77,506,000</b>	<b>10,997,400</b>	<b>37,142,178,885</b>
<b>A. TOTAL (Completed &amp; Ongoing)</b>		<b>76,087,749,010</b>	<b>9,613,674,400</b>	<b>3,120,226,450</b>	<b>10,999,400</b>	<b>82,570,195,560</b>
<b>ADD:</b>						
<b>B. Current Portion</b>		<b>(366,793,867)</b>	<b>2,544,362,750</b>	<b>1,120,226,450</b>	<b>-</b>	<b>(548,657,627)</b>
<b>C. Cash Loan from Government</b>		<b>3,483,631,094</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,483,631,094</b>
<b>Total (A+B+C)</b>		<b>79,104,586,637</b>	<b>12,158,036,990</b>	<b>4,240,452,900</b>	<b>10,999,400</b>	<b>85,513,171,127</b>
<b>Less:</b>						
Current Portion		1,999,139,900	-	-	-	1,999,139,900
Transfer to POCB & APSCL		136,129,250	-	-	-	136,129,250
Transfer to PSCL		1,329,200,000	-	-	-	1,329,200,000
Transfer to WZPOCL		0	-	-	-	0
Adjustment as per DOF Note		(48,563,000)	-	-	-	(48,563,000)
Adjustment for opening balance rectifying		(14,000,000)	-	-	-	(14,000,000)
<b>D. Sub-Total</b>		<b>3,480,992,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,480,992,150</b>
<b>Closing Balance</b>		<b>75,603,604,486</b>	<b>12,146,036,990</b>	<b>4,240,452,900</b>	<b>10,999,400</b>	<b>82,112,264,176</b>



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Particulars	Accounts Code		Figures against related Codes		Figures against Foreign Loan		Balance June 30, 2018
	Debit	Credit	Debit	Credit	Debit	Credit	
<b>Opening Balance</b>							139,449,044.508
Reversal of Current Maturity	313	302	-	-	-	139,449,044.508	139,449,044.508
Disbursement for the year (Ongoing)	109	302	5,353,453.802	-	-	5,353,453.892	144,802,498.501
Repayment for the year	302	109	12,740,686.347	-	-	12,740,686.347	157,543,184.848
Exchange Rate Loss- Ongoing	109	302	-	8,540,005.952	8,540,005.952	-	149,003,178.885
Exchange Rate Loss- Completed	673	302	642,878.682	-	-	642,878.682	149,646,057.567
Current Maturity	302	673	955,806.673	-	-	955,806.673	150,601,864.240
Transfer To PGSB as per 6th vendor agreement Dated: 10-04-2012	302	313	-	8,476,190.588	8,476,190.588	-	142,125,673.652
Closing Balance as on 30.06.2019	302						142,125,673.652
Total of the Transaction							
Exchange Rate (Gain)/Loss			19,592,825.594	17,016,196.550	17,016,196.550	159,141,870.202	
<b>Ongoing:</b>							
Generation	109	302	640,069.434	-	-	-	
Transmission	109	302	-	-	-	-	
Distribution	109	302	2,809,248	-	-	-	
<b>Total Exchange Loss Chargeable to Development Projects Completed :</b>			<b>642,878.682</b>				
<b>Completed :</b>							
Generation	673	302	720,941.025	-	-	-	
Transmission	673	302	-	-	-	-	
Distribution	673	302	234,865.048	-	-	-	
Miscellaneous	673	302	-	-	-	-	
<b>Total Exchange Loss Chargeable to Income Statement</b>			<b>955,806.673</b>				
<b>Total Exchange Loss against Foreign Loan</b>			<b>1,598,685.355</b>				
<b>IDC</b>							
<b>Ongoing:</b>							
Generation	109	316	2,021,659.130	-	-	-	
Transmission	109	316	-	-	-	-	
Distribution	109	316	42,240.112	-	-	-	
<b>Total IDC Chargeable to Development Projects Completed :</b>			<b>2,063,899.242</b>				
<b>Completed :</b>							
Generation	671	316	4,215,972.862	-	-	-	
Transmission	671	316	-	-	-	-	
Distribution	671	316	411,888.290	-	-	-	
Miscellaneous	671	316	-	-	-	-	
<b>Total Interest Chargeable to Income Statement</b>			<b>4,627,861.152</b>				
<b>Total IDC &amp; Interest against Foreign Loan</b>			<b>6,691,760.394</b>				

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Loan-wise statement of foreign loan is given as under :  
For the Financial Year 2018-2019

Name of the Project	Name of Donor	Cur (usd)	Opening Balance as per Accounting System		Disbursement during the Year 2018-2019		Repayment due for the Year 2018-2019		Interest due for the Year 2018-2019		Ex. Rate as per 31 Dec-19	Exchange Rate in Taka	Per Outstanding as on 30 June, 2019	
			FC	LC	FC	LC	FC	LC	FC	LC			FC	LC
ADB 1202.002.002	ADB 1202 BAN (BT)	USD	216,002.00	25,007,770.00	-	-	19,700.00	1,013,632.00	0.00	0.00	116.92	25,007,770.00	19,700.00	23,843,262.99
World Bank for Picking Power Plant	ADB 1202 BAN (BT)	USD	3,174,126.44	271,609,177.94	-	-	200,200.00	10,000,000.00	0.00	0.00	116.92	271,609,177.94	200,200.00	23,843,262.99
Technical Assistance for Completion of Eligible BTPS	ADB 1202 BAN (BT)	USD	3,298,928.54	297,877,006.34	-	-	-	-	0.00	0.00	116.92	297,877,006.34	200,200.00	23,843,262.99
1st Trava Power Distribution Project	ADB 1202 BAN (BT)	USD	6,773,028.00	564,278,000.00	-	-	-	-	0.00	0.00	84.45	564,278,000.00	6,773,028.00	472,996,971.00
1st Trava Power Distribution Project	ADB 1202 BAN (BT)	USD	15,007,000.00	1,219,799,500.00	-	-	-	-	0.00	0.00	84.45	1,219,799,500.00	15,007,000.00	1,013,632.00
1st Trava Power Distribution Project	ADB 1202 BAN (BT)	USD	15,007,000.00	1,219,799,500.00	-	-	-	-	0.00	0.00	84.45	1,219,799,500.00	15,007,000.00	1,013,632.00
1st MW solar power generation project	ADB 1202 BAN (BT)	USD	200,700.00	17,000,000.00	-	-	-	-	0.00	0.00	84.45	17,000,000.00	200,700.00	1,428,000.00
1st MW solar power generation project	ADB 1202 BAN (BT)	USD	154,007.00	13,012,361.79	-	-	-	-	0.00	0.00	84.45	13,012,361.79	154,007.00	1,110,000.00
Sub-Street Lighting Program in the Corporation	ADB 1202 BAN (BT)	USD	4,250,664.14	35,312,000.00	-	-	-	-	0.00	0.00	84.45	35,312,000.00	4,250,664.14	3,540,000.00
Sub Total			48,302,821.12	4,000,000,000.00	-	-	700,000.00	35,312,000.00	0.00	0.00	84.45	4,000,000,000.00	48,302,821.12	4,000,000,000.00
Grand Total of ADB			48,302,821.12	4,000,000,000.00	-	-	700,000.00	35,312,000.00	0.00	0.00	84.45	4,000,000,000.00	48,302,821.12	4,000,000,000.00
World Bank Bangladesh Water Scheme	WBIC 1207 49	USD	20,343,073.71	190,134,000.00	-	-	1,200,000.00	10,000,000.00	0.00	0.00	8.79	190,134,000.00	20,343,073.71	16,600,784.73
Control Zone Power Distribution Project	WBIC 1207 49	USD	6,270,471,418.27	51,200,000,000.00	-	-	20,000,000.00	1,000,000,000.00	0.00	0.00	8.79	51,200,000,000.00	6,270,471,418.27	51,200,000,000.00
Grand Total of WBIC			6,290,814,491.98	51,390,134,000.00	-	-	21,200,000.00	1,010,000,000.00	0.00	0.00	8.79	51,390,134,000.00	6,290,814,491.98	51,390,134,000.00
1st MW Substation PP	ICP/PAIT	USD	1,200,000.00	10,000,000.00	-	-	-	-	0.00	0.00	279.83	10,000,000.00	1,200,000.00	1,000,000.00
Greater Rightbank Power Distribution Project Phase-II	ICP/PAIT	USD	230,000.00	1,840,000.00	-	-	-	-	0.00	0.00	279.83	1,840,000.00	230,000.00	1,610,000.00
Greater Rightbank Power Distribution Project Phase-II	ICP/PAIT	USD	872,200.00	6,840,000.00	-	-	-	-	0.00	0.00	279.83	6,840,000.00	872,200.00	7,962,000.00
Greater Chonging Power Distribution	ICP/PAIT	USD	2,700,000.00	21,600,000.00	-	-	-	-	0.00	0.00	279.83	21,600,000.00	2,700,000.00	23,843,262.99
Substation 225 MW CCPP Project Fund 023	ICP/PAIT	USD	10,200,000.00	81,600,000.00	-	-	-	-	0.00	0.00	279.83	81,600,000.00	10,200,000.00	9,180,000.00
Substation 225 MW CCPP Project Fund 021	ICP/PAIT	USD	10,200,000.00	81,600,000.00	-	-	-	-	0.00	0.00	279.83	81,600,000.00	10,200,000.00	9,180,000.00
Sub Total of Donor			35,000,000.12	2,800,000,000.00	-	-	2,900,000.00	35,312,000.00	0.00	0.00	279.83	2,800,000,000.00	35,000,000.12	2,800,000,000.00
ECA Financing														
Suppliers 1st MW Combined Cycle	ECA Financing	USD	211,000,000.00	1,688,000,000.00	-	-	20,700,000.00	1,677,300,000.00	0.00	0.00	84.45	1,688,000,000.00	211,000,000.00	1,730,000,000.00
Contracted 1st MW CCPP Project	ECA Financing	USD	217,200,000.00	1,736,800,000.00	-	-	21,200,000.00	1,715,600,000.00	0.00	0.00	84.45	1,736,800,000.00	217,200,000.00	1,853,000,000.00
Contractors 1st MW Coal Plant Thermal Power (1st Unit)	ECA Financing	USD	256,000,000.00	2,048,000,000.00	-	-	22,700,000.00	2,025,300,000.00	0.00	0.00	84.45	2,048,000,000.00	256,000,000.00	2,304,000,000.00
Contractors 1st MW Coal Plant Thermal Power (2nd Unit)	ECA Financing	USD	46,000,000.00	3,680,000,000.00	-	-	40,000,000.00	3,640,000,000.00	0.00	0.00	84.45	3,680,000,000.00	46,000,000.00	4,146,000,000.00
Structures-supplier	ECA Financing	USD	40,000,000.00	3,200,000,000.00	-	-	35,000,000.00	3,165,000,000.00	0.00	0.00	84.45	3,200,000,000.00	40,000,000.00	3,605,000,000.00
Structures-supplier	ECA Financing	USD	8,500,000.00	68,000,000.00	-	-	7,500,000.00	60,500,000.00	0.00	0.00	84.45	68,000,000.00	8,500,000.00	97,000,000.00
Contracted items bank facility	ECA Financing	USD	299,200,000.00	2,393,600,000.00	-	-	23,200,000.00	2,370,400,000.00	0.00	0.00	84.45	2,393,600,000.00	299,200,000.00	2,669,000,000.00
Grand Total of ECA Financing			1,430,000,000.00	11,414,400,000.00	-	-	125,000,000.00	11,289,400,000.00	0.00	0.00	84.45	11,414,400,000.00	1,430,000,000.00	12,980,000,000.00
Contracted 1st MW CCPP Project Fund No 1104	IBRD ECA Financing	USD	80,000,000.00	640,000,000.00	-	-	7,000,000.00	563,000,000.00	0.00	0.00	84.45	640,000,000.00	80,000,000.00	800,000,000.00
Structures-supplier	IBRD ECA Financing	USD	100,000,000.00	800,000,000.00	-	-	9,000,000.00	711,000,000.00	0.00	0.00	84.45	800,000,000.00	100,000,000.00	950,000,000.00
MIGA supported	IBRD ECA Financing	USD	60,000,000.00	480,000,000.00	-	-	5,000,000.00	405,000,000.00	0.00	0.00	84.45	480,000,000.00	60,000,000.00	700,000,000.00
Substation 400 MW Unit-3	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Substation 400 MW Unit-3	IBRD ECA Financing	USD	2,000,000.00	16,000,000.00	-	-	150,000.00	15,850,000.00	0.00	0.00	84.45	16,000,000.00	2,000,000.00	23,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	13,000,000.00	104,000,000.00	-	-	1,000,000.00	93,000,000.00	0.00	0.00	84.45	104,000,000.00	13,000,000.00	157,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	19,000,000.00	152,000,000.00	-	-	1,500,000.00	140,500,000.00	0.00	0.00	84.45	152,000,000.00	19,000,000.00	221,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.00
Greater Rightbank Power Distribution Project Phase-II	IBRD ECA Financing	USD	15,000,000.00	120,000,000.00	-	-	1,000,000.00	119,000,000.00	0.00	0.00	84.45	120,000,000.00	15,000,000.00	175,000,000.0





Note- 39

Security Deposit Fund (Consumers) Code-321

Taka-

5,906,988,628

The above amount has been arrived at as follows :

Particulars	Amount
Balance as at July 01, 2018	5,613,496,867
Add:	
Amount deposited during the year	293,491,761
Less:	
Amount refunded	5,906,988,628
<b>Balance as at June 30, 2019</b>	<b>5,906,988,628</b>



Note- 31

**General Provident Fund/ Contributory Provident Fund**

Taka-

9,064,052,949

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)	
	GPF/ CPF		Interest	
Balance as at July 01, 2018		4,143,381,918		3,899,389,589
Add:				
Amount deposited during the year		1,125,086,816		1,154,561,424
		5,268,468,734		5,053,951,013
Less:				
Amount refunded		636,029,465		622,337,333
<b>Balance as at June 30, 2019</b>		<b>4,632,439,269</b>		<b>4,431,613,680</b>
				8,042,771,507
				2,279,648,240
				10,322,419,747
				1,258,366,798
				<b>9,064,052,949</b>



Note- 32

Gratuity & Pension Fund

Taka-

14,470,962,283

The above amount has been arrived at as follows:

Particulars	Gratuity & Pension (Code-353&354)	Amount
Balance as at July 01, 2018	13,687,536,169	13,687,536,169
Add:		
Provision during the year	3,277,392,786	3,277,392,786
Less:		
Pension paid during the year	16,964,922,955	16,964,922,955
Balance as at June 30, 2019	2,493,960,672	2,493,960,672
	<b>14,470,962,283</b>	<b>14,470,962,283</b>

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Note-33

Accounts Payable

Taka-

71,621,278,530

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

Particulars	A/P-Contractors (Code-311)	A/P- Others (Code-312)	Amount
Balance as at July 01, 2018	71,879,624,942	77,040,812	71,956,665,754
Add:			
Payable during the year	168,993,601,152	1,584,753	168,995,185,905
	240,873,226,094	78,625,565	240,951,851,659
Less:			
Payment made during the year	169,329,568,063	1,005,066	169,330,573,129
<b>Balance as at June 30, 2019</b>	<b>71,543,658,031</b>	<b>77,620,499</b>	<b>71,621,278,530</b>

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Note- 34

## Security Deposit Contractors and Suppliers

Taka-

1,648,910,599

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, 2018	1,614,675,428	5,402,433	1,620,077,863
Add:			
Addition for the year	662,965,792	849,246	663,815,038
	2,277,641,212	6,251,679	2,283,892,891
Less:			
Refunded during the year	634,486,685	495,607	634,982,292
Balance as at June 30, 2019	1,643,154,527	5,756,072	1,648,910,599

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Note-35

Current Portion of Long Term Liabilities (Code-313)

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11,419,917,696

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, 2018	8,123,317,140
Add:	
Government Loan	3,120,226,450
Foreign Loan	8,476,190,588
Less: Repayment	11,596,417,038
Balance as at June 30, 2019	8,299,816,482
	<b>11,419,917,696</b>

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Note- 36

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

Taka- 80,697,163,103

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, 2018	21,260,857,950	54,196,202,929	75,457,060,879
Add:			
Repayment due for the year	3,450,003,650	10,028,520,250	13,478,523,900
Less :			
Repayment	24,710,861,600	64,224,723,179	88,935,584,779
	700,000,000	7,538,421,676	8,238,421,676
<b>Balance as at June 30, 2019</b>	<b>24,010,861,600</b>	<b>56,686,301,503</b>	<b>80,697,163,103</b>

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Note- 36.01

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

Taka- **60,352,302,491**

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, 2018	17,288,979,025	39,641,405,639	56,930,384,664
Add:			
Repayment due for the year	3,120,226,450	8,540,113,053	11,660,339,503
	20,409,205,475	48,181,518,692	68,590,724,167
Less :			
Repayment	700,000,000	7,538,421,676	8,238,421,676
<b>Balance as at June 30, 2019</b>	<b>19,709,205,475</b>	<b>40,643,097,016</b>	<b>60,352,302,491</b>



Note- 36.02

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

Taka- 11,618,770,844

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, 2018	2,802,097,475	7,161,977,025	9,964,074,500
Add:			
Repayment due for the year	220,205,800	1,434,490,544	1,654,696,344
	3,022,303,275	8,596,467,569	11,618,770,844
Less :			
Repayment	-	-	-
<b>Balance as at June 30, 2019</b>	<b>3,022,303,275</b>	<b>8,596,467,569</b>	<b>11,618,770,844</b>

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Note- 36.03

**Debt Servicing Liabilities for Repayment of Principal - APSCI. (Code-199B)**

Taka- 6,604,533,722

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, 2018	1,169,781,450	5,288,259,976	6,458,041,426
Add:			
Repayment due for the year	109,571,400	36,920,896	146,492,296
	1,279,352,850	5,325,180,872	6,604,533,722
Less :			
Repayment	-	-	-
<b>Balance as at June 30, 2019</b>	<b>1,279,352,850</b>	<b>5,325,180,872</b>	<b>6,604,533,722</b>

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Note- 36.04

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

**Taka- 2,121,556,046**

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, 2018	-	2,104,560,289	2,104,560,289
Add:			
Repayment due for the year	-	16,995,757	16,995,757
Less :			
Repayment	-	2,121,556,046	2,121,556,046
<b>Balance as at June 30, 2019</b>	<b>-</b>	<b>2,121,556,046</b>	<b>2,121,556,046</b>

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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, 2018	1,024,287,460
Add : Addition for the year	-
Less : Refunded during the year	1,024,287,460
Balance as at June 30, 2019	1,024,287,460



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 Debenture:				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
Total Interest on Debenture	499,156	-	-	499,156
Interest on Foreign Loan (Code-316)				
Completed Projects-Adjustment	19,434,252,461	7,041,240,061	4,793,245,646	21,682,246,877
Ongoing Projects	23,487,944,402	-	362,523,964	23,125,420,438
Total Interest on Foreign Loan	42,922,196,863	7,041,240,061	5,155,769,609	44,807,667,315
Interest on Government Loan (Code-316)				
Completed Projects	3,155,589,232	78,690,042	-	3,234,279,274
Ongoing Projects	17,140,858,726	2,237,847,471	567,125,000	18,811,581,196
Total Interest on Government Loan	20,296,447,958	2,316,537,513	567,125,000	22,045,860,471
<b>Balance as at June 30, 2019</b>	<b>63,219,143,977</b>	<b>9,357,777,574</b>	<b>5,722,894,609</b>	<b>66,854,026,942</b>



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

Taka- 54,727,116,262

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 Debenture:-				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
Total Interest on Debenture	499,156	-	-	499,156
Interest on Foreign Loan (Code-316)				
Completed Projects- Adjustment	10,373,012,401	6,691,760,394	4,793,245,646	12,271,527,149
Ongoing Projects	23,487,944,402	-	362,523,964	23,125,420,438
Total Interest on Foreign Loan	33,860,956,802	6,691,760,394	5,155,769,609	35,396,947,587
Interest on Government Loan (Code-316.1)				
Completed Projects	518,088,322	-	-	518,088,322
Ongoing Projects	17,140,858,726	2,237,847,471	567,125,000	18,811,581,196
Total Interest on Government Loan	17,658,947,048	2,237,847,471	567,125,000	19,329,669,519
<b>Balance as at June 30, 2019</b>	<b>51,520,403,007</b>	<b>8,929,607,865</b>	<b>5,722,894,609</b>	<b>54,727,116,262</b>

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

**Taka- 8,118,373,614**

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	6,190,849,272	137,485,598	-	6,328,334,870
Ongoing Projects	-	-	-	-
<b>Total Interest on Foreign Loan</b>	<b>6,190,849,272</b>	<b>137,485,598</b>	<b>-</b>	<b>6,328,334,870</b>
Interest on Government Loan (Code-316-A)				
Completed Projects	1,747,271,050	42,767,694	-	1,790,038,744
Ongoing Projects	-	-	-	-
<b>Total Interest on Government Loan</b>	<b>1,747,271,050</b>	<b>42,767,694</b>	<b>-</b>	<b>1,790,038,744</b>
<b>Balance as at June 30, 2019</b>	<b>7,938,120,322</b>	<b>180,253,292</b>	<b>-</b>	<b>8,118,373,614</b>

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

Taka- 2,850,404,289

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	2,039,368,803	12,901,174	-	2,052,269,977
Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	2,039,368,803	12,901,174	-	2,052,269,977
Interest on Government Loan (Code-316-B)				
Completed Projects	762,211,964	35,922,348	-	798,134,312
Ongoing Projects	-	-	-	-
Total Interest on Government Loan	762,211,964	35,922,348	-	798,134,312
<b>Balance as at June 30, 2019</b>	<b>2,801,580,767</b>	<b>48,823,522</b>	<b>-</b>	<b>2,850,404,289</b>



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

Taka- 1,158,132,776

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	831,021,985	199,092,895	-	1,030,114,881
Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	831,021,985	199,092,895	-	1,030,114,881
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
<b>Balance as at June 30, 2019</b>	<b>959,039,881</b>	<b>199,092,895</b>	<b>-</b>	<b>1,158,132,776</b>

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

Taka- 69,649,057,760

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Interest on Budgetary Support from Govt.	56,701,021,760	12,948,036,000	-	69,649,057,760
Balance as at June 30, 2019	56,701,021,760	12,948,036,000	-	69,649,057,760

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Note-40

**Other Liabilities**

Taka- **2,114,352,021**

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)	1,613,369	14,221,279	12,961,313	2,873,336
CBA Contribution (Code-325)	1,006,070	1,955,307	1,899,872	1,061,505
Benevolent Fund (Code-342)	-	12,136,938	12,136,938	-
Employees Other Salary Deduction (Code-343)	23,015,700	15,283,562	15,010,103	23,289,158
Fund for Employees Honorarium (Code-357)	1,243,986,188	339,861,874	90,876,220	1,492,971,841
Other Liabilities (Code-359)	574,642,326	61,233,997	42,768,737	593,107,586
Deferred Revenue - For Ven. Ele. by Mob Co (Code-393)	-	5,657,250,678	5,657,250,678	-
<b>Balance as at June 30, 2019</b>	<b>1,845,312,248</b>	<b>6,101,943,635</b>	<b>5,832,903,862</b>	<b>2,114,352,021</b>

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Details of the above amount is given as under :

Particulars	Debit	Credit
194- Adjustment Accounts	309,970	2,158,219,023
195- PC Pole Accounts	641,889,054	641,889,054
901- Remittance to Regional Collection Account	51,202,540,681	-
902-Retention Remittances to Regional Collection A/C	-	-
903- Remittance from Local Collection Account	-	-
904-Retention Remittances from LocalCollection A/C	-	51,202,540,681
905- Remittance to Central Bank	44,463,862,351	-
905A-Remittances to Zonal Central Bank Account.	44,639,991,005	-
906- Remittance from Regional Collection Account	-	44,387,561,860
906A-Remittances from Regional Collection Account. (To Zonal Central A/C)	-	44,648,317,065
907- Remittance to Regional Account	446,225,651,801	2,351,627,911
907A-Remittances to Regional & Accounting Office.	12,578,215,759	-
908- Remittance from Central Bank	85,103,126	440,897,612,150
908A-Remittances from Zonal Central Bank Account.	-	12,579,407,759
909- Remittances from Retention Account.	-	-
910 - Remittances to Unit from Retention Account.	-	-
911- Remittances to Zonal Fund	-	-
912- Remittance- Pension Account	-	-
913- Remittance- Benevolent Fund Account	7,568,466	6,667,829
914- Remittance- Group Insurance	1,220,863	993,329
915- Remittance- GPF/ CPF Account	889,702,198	889,702,198
916- Clearing Account Local Office	68,396,540,662	68,396,540,662
917- Clearing Account Regional Accounting	418,378,620	0
918- Clearing Account Central Office	82,145,520,048	74,894,072,977
918A-Clearing Account Central Office (For Vending Electricity by Mobile Phone Companies)	5,387,847,160	5,387,847,160
919- Remittance Miscellaneous Collection	101,779,249	852,431,306
920- Remittance to Regional Consumers S/D Account	263,514,007	263,514,007
921- Remittance to Central Bank from Regional Misc. Collection Account	626,743,400	522,003,051
922- Remittance to Central Bank from Regional S/D Account	241,928,505	241,928,505
923- Remittance to PGCB	-	-
924-Clearance From Water Development Board.	18,900,000	218,424,822
925-Clearance From House Building Loan	14,376,113	14,376,113
Total	758,351,583,037	750,555,677,464
Closing Balance as at June 30, 2019		(7,795,905,573)



Break-up of DESA, DESCO & RAO wise sale of energy and comparative figures of energy generated sold have been shown in Note-42.01 & 42.02 respectively. Consumer category-wise break up of energy sales has been shown below :

Particulars	2018-2019
501.01 Sales-LT-A-Residential	22,569,359,617
501.01a Sales-LT-B-Irrigation/Agricultural Pump	638,526,314
501.01b Sales-LT-C1-Small Industry	3,372,341,413
501.01c Sales-LT-C2-Construction	275,478,826
501.01d Sales-LT-D1-Education, Religious & Charitable Institution and Hospital	489,110,821
501.01e Sales-LT-D2-Street Light, Water Pump & Battery Charging Station	1,119,106,794
501.01f Sales-LT-E-Commercial & Office	8,303,686,705
501.01g Sales-LT-T-Temporary	22,528,900
501.02 Sales-MT-1-Residential	595,661,180
501.02a Sales-MT-2-Commercial & Office	3,556,994,232
501.02b Sales-MT-3-Industry	6,934,931,102
501.02c Sales-MT-4-Construction	70,694,458
501.02d Sales-MT-5-General	1,400,793,655
501.02e Sales-MT-6-Temporary	21,460,663
501.03 Sales-HT-1-General	320,051,565
501.03a Sales-HT-2-Commercial & Office	398,366,596
501.03b Sales-HT-3-Industry	4,302,513,655
501.03c Sales-HT-4-Construction	46,279,718
501.04 Sales-EHT-1-General	17,989,712,101
501.04a Sales-EHT-2-General	-
501.05 Sales-KC/JAL	793,285,199
501.06 Sales-GK Project	108,797,899
501.07 Sales-PGCB	-
501.08 Sales-DPDC	55,935,852,805
501.08a Sales-REB-PBS	132,799,277,069
501.08b Sales-DESCO	33,998,286,229
501.08c Sales-WZPDC	16,891,071,754
501.08d Sales-NEESCO	17,686,124,503
501.09 Sales-BPDB's Distribution Zone	-
501.10a Sales-Demand Charge	-
501.10b Sales-Minimum Charge	-
<b>Total Energy Sales</b>	<b>330,640,293,772</b>

Particulars	2018-2019	2017-2018
1. Chittagong Electric Supply	17,716,053,036	16,679,345,248
2. P&D Chittagong	10,153,265,193	9,047,719,573
3. Kaptai Electric Supply	179,744,642	197,919,536
4. Comilla	5,878,762,804	5,112,100,931
5. Noakhali	2,877,480,503	2,645,224,174
6. Chandrase Electric Supply	767,480,806	704,010,432
7. Maysmensingh	8,700,178,943	7,899,363,489
8. Tangail	2,806,066,795	2,812,823,801
9. Sylhet	5,607,253,662	5,268,839,842
10. Sahjibazar Electric Supply	482,517,594	416,449,010
11. Bogra	-	-
12. Ishardi	-	-
13. Rajshahi	-	-
14. Dinajpur	-	-
15. Rangpur	-	-
16. Baghabari	2,644,505	2,739,463
17. Siddingonj	10,915,003	10,764,494
18. Ghorasal	48,807,926	52,186,939
19. GK Project	108,797,899	81,317,308
20. 132 KV & 230KV consumer	17,989,712,101	15,196,574,587
21. DPDC	55,935,852,805	52,329,854,569
22. DESCO	33,998,286,229	31,318,671,529
23. WZPDCL	16,891,071,754	15,256,032,902
24. REB	132,799,277,069	114,867,488,264
25. NESCO	17,686,124,503	17,512,164,155
<b>Total Energy Sales</b>	<b>330,640,293,772</b>	<b>297,411,590,243</b>



Particulars	FY-2018-2019		FY-2017-2018	
	BULK	PDB-OWN	BULK	PDB-OWN
1. Chittagong Electric Supply	-	17,716,053,036	-	16,679,345,248
2. P&D Chittagong	-	10,153,265,193	-	9,047,719,573
3. Kaptai Electric Supply	-	179,744,642	-	197,919,536
4. Comilla	-	5,878,762,804	-	5,112,100,931
5. Noakhali	-	2,877,480,503	-	2,645,224,174
6. Chandpur Electric Supply	-	767,480,806	-	704,010,432
7. Maysmensingh	-	8,700,178,943	-	7,899,363,489
8. Tangail	-	2,806,066,795	-	2,812,823,801
9. Sylhet	-	5,607,253,662	-	5,268,839,842
10. Sahjibazar Electric Supply	-	482,517,594	-	416,449,010
11. Bogra	-	-	-	-
12. Ishardi	-	-	-	-
13. Rajshahi	-	-	-	-
14. Dinajpur	-	-	-	-
15. Rangpur	-	-	-	-
16. Baghabari	-	2,644,505	-	2,739,463
17. Siddirgonj	-	10,915,003	-	10,764,494
18. Ghorasal	-	48,807,926	-	52,186,939
19. GK Project	-	108,797,899	-	81,317,308
20. 132 & 230 KV consumer	-	17,989,712,101	-	15,196,574,587
<b>Sub- Total of RAO's</b>	-	<b>73,329,681,412</b>	-	<b>66,127,378,824</b>
21. REB	132,799,277,069	-	114,867,488,264	-
<b>Total REB</b>	<b>132,799,277,069</b>	<b>73,329,681,412</b>	<b>114,867,488,264</b>	<b>66,127,378,824</b>
22. DPDC	55,935,852,805	-	52,329,854,569	-
23. DESCO	33,998,286,229	-	31,318,671,529	-
24. WZPDCL	16,891,071,754	-	15,256,032,902	-
25. NESCO	17,686,124,503	-	17,512,164,155	-
<b>Sub- Total</b>	<b>124,511,335,291</b>	-	<b>116,416,723,155</b>	-
<b>Total Energy Sales</b>	<b>257,310,612,360</b>	<b>73,329,681,412</b>	<b>231,284,211,419</b>	<b>66,127,378,824</b>

Note-43

Other Operating Income

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14,428,432,752

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

Particulars	2018-2019	2017-2018
0.11 Connection & Disconnection Fees	115,097,516	132,789,618
0.12 Late Payment Surcharges / Interest on Consumers Bill	391,176,703	406,919,975
0.13A Interest on Bank Account	2,319,282,368	2,553,183,880
0.13B Interest on Security Deposit	5,605,815	2,908,852
0.13C Interest on Investment	2,533,397,085	2,060,576,272
0.13D Interest on Advances	26,161,626	26,652,913
0.14 Rebate on Govt. Electricity Duty	-	400
0.15 Sale of Tender Documents	2,770,816	3,771,994
0.16 House Rent Recovery	26,789,934	24,689,758
0.17 Transport Charge	1,413,761	1,174,024
0.18 Meter Rent / Service Charge	53,141,006	32,070,247
0.18A Transformer Rent	431,531	183,502
0.19 Sale of Scrap Material	190,513,740	84,902,123
0.19A Miscellaneous Income	737,757,678	441,476,154
0.19B Income from Cargo Transfer	3,278,995	1,584,628
0.19C Penalty for Unauthorized Connection	5,011,528	928,548
0.19D Rental Income-Land Lease	66,651,057	29,820,085
0.19E Rental Income Building	19,940,760	16,878,974
0.19F Meter Testing Fee	-	-
0.19G Liquidity Damage	6,358,742,457	1,543,306,612
0.19H Dividend Received From PGCB	597,458,792	527,169,522
0.19H Dividend Received From DESCO	-	293,104,259
0.19H Dividend Received From APSCIL	330,735,490	165,367,745
0.19H Dividend Received From North West Power Generation	240,000,000	160,000,000
0.19H Dividend Received From EGCB	350,000,000	70,000,000
0.19H Dividend Received From BPDDB-RPCL	53,037,933	53,037,933
0.19I Income From Medical Centre	36,160	57,191
<b>Closing Balance</b>	<b>14,428,432,752</b>	<b>8,632,555,209</b>



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Note- 44- GENERATION EXPENSES

Code No.	Head of Accounts	Operation Expenses Code No. 401	Maintenance Expenses Code No. 402	Total Expenses FY 2018-2019	Total Expenses FY 2017-2018
0.20	Pay of Officers	497,807,702	-	497,807,702	452,324,144
0.21	Pay of Staff	866,973,531	-	866,973,531	831,788,372
0.22	Allowances of Officers	312,174,956	-	312,174,956	291,315,942
0.23	Allowances of Staff	640,521,783	-	640,521,783	613,937,312
0.24	Leave Encashment	32,139,762	-	32,139,762	32,535,511
0.25	Overtime Allowance (Single Rate)	181,176,793	-	181,176,793	135,246,782
0.25a	Overtime Allowance (Double Rate)	618,197,707	-	618,197,707	683,976,199
0.26	Traveling Expenses' Allowance (For Official)	107,061,743	-	107,061,743	104,400,478
0.26a	Traveling Expenses (For Training)	18,137,154	-	18,137,154	16,864,614
0.27	Concessions Charge	1,467,546	-	1,467,546	1,073,670
0.28	House Rent Expenses	-	-	-	42,000
0.29	Medical Expenses	18,134,803	-	18,134,803	13,448,183
0.29a	Washing Expenses	195,510	-	195,510	352,641
0.30	Representation & Entertainment	611,964	-	611,964	453,721
0.31	Bonus for Officers	71,800,134	-	71,800,134	70,700,342
0.31a	Bonus for Staff	146,087,150	-	146,087,150	137,500,743
0.31b	Single Note Bonus Allowance (For Officers)	7,693,315	-	7,693,315	7,664,510
0.31c	Single Note Bonus Allowance (For Staff)	13,563,420	-	13,563,420	12,798,738
0.32	Stipends & Prizing	12,478,241	-	12,478,241	13,070,411
0.33	Taxes Licenses & Fees	39,331,240	-	39,331,240	41,411,848
0.34	Office Rent	-	-	-	-
0.35	Water Charges	6,280,803	-	6,280,803	6,500,917
0.35a	Electric Charges (Over use)	144,231,472	-	144,231,472	126,235,806
0.35b	Employee Electric Rebate	173,683,143	-	173,683,143	141,489,403
0.35c	Electric Rebate - Freedom Fighters	-	-	-	-
0.36	Liquors & Luncheon	8,971,948	-	8,971,948	10,887,310
0.37	Post & Telegram	481,064	-	481,064	494,494
0.37a	Telephone Tolls & Fax	7,844,872	-	7,844,872	6,494,471
0.38	Advertising & Promotion	27,181,738	-	27,181,738	18,228,927
0.39	Audio Tapes	13,500	-	13,500	-
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	205,530	-	205,530	79,460
0.40	Books & Periodicals	836,339	-	836,339	797,413
0.41	Fuel Used for Electricity Generation	12,298,890,913	-	12,298,890,913	8,447,674,961
0.41a	Diesel/Turpint oil Used for Electricity Generation	25,897,850,210	-	25,897,850,210	44,187,471,187
0.41b	Coal Used for Electricity Generation	6,336,892,581	-	6,336,892,581	8,944,860,107
0.42	Normal Diesel & Lubricants Used for Transport	34,218,977	-	34,218,977	33,459,487
0.43a	ONG Used for Vehicle	6,376,723	-	6,376,723	6,452,761
0.43b	Normal Diesel & Lubricants Used for Other Equipment	209,710,662	-	209,710,662	270,249,212
0.44	Spares & Spare Used	293,390,636	-	293,390,636	264,918,514
0.44a	Spares & Spare Used Foreign	-	-	-	-
0.44b	Spares & Spare Used Assessed from other source	-	-	-	-
0.47	Custom Duties & Sale Tax	654,812,075	-	654,812,075	1,342,815,794
0.45a	Vat	224,850,147	-	224,850,147	83,760,493
0.45b	Vat For Assets Manufacturing in SPDR	-	-	-	-
0.46	Conveyance & Halfpenny	-	-	-	18,998,984
0.47	Depreciation	13,875,126,729	-	13,875,126,729	12,981,443,250
0.48	Loss of Equipment	-	-	-	-
0.49	Wright & Handing	36,917,149	-	36,917,149	8,813,408
0.50	Workmen Compensation	-	-	-	-
0.51	Gratuities	-	-	-	-
0.52	Donations & Contributions	3,876,189	-	3,876,189	4,148,167
0.53	Donation to sick Employees from Recreation Fund	-	-	-	23,000
0.54	Income Tax of Officers & Staff	-	-	-	8,400
0.54a	Training & Education	72,000	-	72,000	1,067,176
0.54b	Training & Education- Foreign	-	-	-	-
0.55	Employee Other Benefits & Welfare Expenses	4,765,044	-	4,765,044	4,126,724
0.56	Subsidies for Treatment of Accident (as And) affected Employee	-	-	-	-
0.56a	Board's Contribution to CPF	302,120	-	302,120	-
0.57	Board's Contribution to Pension Fund	1,827,233,997	-	1,827,233,997	1,770,984,637
0.58	Salary Encashment on Retirement	94,063,586	-	94,063,586	74,120,664
0.59	Salary & Pension Cont. for Trans. Govt. Employees	-	-	-	-
0.60	Insurance (For Goods & Property)	30,588	-	30,588	43,124
0.60a	Insurance For Goods & Property	2,653,196	-	2,653,196	1,961,433
0.60b	Insurance For Vehicle & other	-	-	-	-
0.61	Bank Charge & Commission	28,977,040	-	28,977,040	4,093,437
0.62	Bad debts	-	-	-	-
0.63	Depreciation	89,376,876	-	89,376,876	107,533,731
0.63a	Depreciation	43,016,593	-	43,016,593	40,627,183
0.64	Contractor's Fee	-	-	-	-
0.64a	Office Maintenance	-	-	-	-
0.64b	From Maintenance	-	-	-	30,400
0.65	Consumables For Local	549,739	-	549,739	569,460
0.65a	Consumables Expenses	146,351,300	-	146,351,300	754,417,324
0.66	Wages for Manual Labour	215,473,921	-	215,473,921	307,377,234
0.66a	Construction of Commercial Operation	-	-	-	8,473,988
0.66b	Service charges for activities of Electricity Bill by Middle Phase Co.	-	-	-	-
0.66c	Contract cost Commercial Operation activities	-	-	-	-
0.67	Interest on OFF-CPF	-	-	-	-
0.68	Allowances of Gen. Admn. Exp.	-	-	-	-
0.69	Miscellaneous Expenses	-	-	-	-
0.70	Land & Land Rights	-	-	-	-
0.71	Structures & Improvements	-	80,161,726	80,161,726	70,140,414
0.72	Boiler Plant equipment	-	41,124,150	41,124,150	28,019,583
0.73	Crane & Engine Drive Components	-	23,484,020	23,484,020	18,985,708
0.74	Generator	-	47,396,959	47,396,959	37,343,319
0.75	Prime Movers	-	33,003,821	33,003,821	12,203,433
0.76	Accessory plant equipment	-	1,233,439	1,233,439	1,709,433
0.77	Pumps, Dams & Waterways	-	3,233,141	3,233,141	2,942,446
0.78	Water, Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Fuel Holders, Pumps & Accessories	-	-	-	-
0.81	Station Equipment	-	1,079,079,724	1,079,079,724	1,410,079,139
0.82	Towers and Poles	-	-	-	-
0.83	Poles & Fixtures	-	-	-	-
0.84	Gravel, Cement & Debris	-	10,930,637	10,930,637	34,177,613
0.85	Underground Cables	-	-	-	386,325
0.86	Long Transformers	-	-	-	87,962
0.86a	Transformer Manufacturing	-	-	-	-
0.87	Street Lighting and Signal Systems	-	-	-	-
0.88	Motor	-	818,066	818,066	-
0.89	Transportation Equipment	-	33,233,193	33,233,193	28,463,724
0.90	Wires & Other Power Operated Equipments	-	-	-	-
0.91	Office Furniture & Equipment	-	1,804,824	1,804,824	1,636,526
0.91a	Office Furniture & Equipment of Computer, Monitor & Others	-	84,420	84,420	90,427
0.92	Communication Equipments	-	-	-	-
0.93	Tools, Shop and Garage Equipments	-	-	-	-
0.94	Laboratory Equipment	-	-	-	-
0.95	Store Equipment	-	27,409,000	27,409,000	11,379,493
0.96	Fuel Filling Equipment	-	-	-	-
0.97	Reconvertible Engine generator (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipment	-	-	-	-
	Total	64,707,792,419	3,209,638,398	68,917,430,817	69,294,236,471



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Particulars	FY-2018-2019		FY-2017-2018	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
KPCL, Khatla	105,934,584	1,365,644,202.00	420,024,848	4,350,520,616
NEPC Consortium Power Ltd. Haripur	104,846,900	2,072,906,353.91	165,249,900	2,161,238,665
RPC LTD. Mymensingh (210 MW)	1,007,336,904	3,554,063,448.41	1,012,729,264	4,013,246,401
Haripur Power Ltd.	2,403,947,000	3,234,280,511.00	2,500,503,070	3,648,595,438
Meghnaghat Power Ltd.	2,965,957,765	6,066,951,502.00	3,215,051,712	6,932,302,584
Doreen Power Generation & System Ltd -Feni	153,741,252	387,611,668.76	153,888,560	386,538,316
Doreen Power Generation & System Ltd - Tangail	141,895,048	376,513,286.54	147,008,215	378,982,345
Rejent Power Ltd.	163,349,152	404,444,040.83	149,556,764	398,428,570
Summit Purbachal Power Ltd.-Jangalia	184,659,264	680,413,387.00	213,583,410	764,809,059
Summit Meghnaghat Power Ltd.	911,455,542	8,625,248,851.42	830,206,729	16,497,031,984
Midland Power Company Ltd.	221,227,941	639,445,171.39	170,384,648	599,873,617
Raj Lanka Power Limited	238,487,933	2,885,554,726.13	225,936,819	2,591,250,630
Baraka Palenga Power Limited	250,415,136	2,827,751,225.29	277,917,456	2,506,396,859
Digital Power & Associates Ltd.	257,834,736	3,403,344,219.08	355,008,805	3,452,209,188
Regent Energy & Power Ltd.	354,669,185	1,279,662,161.32	463,345,635	1,385,956,823
United Power Generation & Distribution	191,850,240	569,502,053.70	40,992,480	471,167,703
RPCL 52MW Gazipur	245,282,040	2,988,598,490.88	302,618,124	3,522,279,219
RPCL 25MW Rawjan	112,143,456	1,339,813,834.85	140,503,330	1,698,818,164
Lakshnavi Bangla Power Ltd.	88,419,214	1,512,942,204.66	103,741,615	1,525,388,232
ECPV Power Ltd.	407,314,680	4,995,294,312.21	593,603,040	5,528,958,240
Sinha People Energy Ltd.	180,756,288	2,327,103,428.84	107,157,360	1,257,955,712
Aggreko Energy Solution Ltd - Bholia (95MW)	-	-	-	-
ACE Alliance Power Ltd. (149MW)(Summit Gazipur)	427,332,816	5,243,258,884.26	-	-
United Achaang Energy Ltd	410,689,172	3,364,048,191.19	721,580,924	3,734,602,156
Summit Bibiyana II Power Company Ltd	2,275,778,120	4,928,709,111.83	2,384,068,600	5,058,289,116
Summit Barishal Power Ltd.	360,597,024	4,655,710,946.49	535,777,528	4,910,158,196
Summit Narayanonj Power Unit II Ltd.	195,645,957	2,486,648,174.36	299,926,533	2,784,897,373
Doreen Southern Power Limited	231,642,627	2,931,159,878.44	288,291,222	2,676,898,296
Doreen Northern Power Limited	252,122,106	3,056,609,790.96	294,282,591	2,844,181,299
Power Pac Motara - Jamalpur	366,057,946	4,791,078,725.31	462,863,281	5,462,289,225
Shahjanullah Power Generation Co. Ltd.	125,134,056	385,379,044.67	117,605,122	364,821,677
CLC Power Company Ltd.	228,447,004	3,235,680,226.57	305,834,659	3,173,291,035
Engreen Solar	4,073,350	64,919,129.00	3,367,010	55,228,088
Kushiana Power Company Ltd	1,078,626,003	2,709,875,450.63	552,270,809	1,459,251,376
M/S Basco Energy Generation Ltd.	253,455,372	3,127,738,076.75	135,402,013	1,544,722,703
Bangla Track Power Company Ltd.	53,481,024	4,410,558,290.35	43,398,336	1,347,442,237
Bangla Track Power Company Ltd. (Unit-2)	116,391,360	3,695,084,304.72	38,680,608	1,005,326,698
Aggreko Energy Solution Ltd - Aurahati (100MW)	34,233,961	2,481,108,401.67	8,933,647	143,742,380
Aggreko Energy Solution Ltd - Bhabhanganon (100MW)	29,279,018	2,218,646,691.09	14,951,645	391,671,402
<b>Sub-Total</b>	<b>17,194,511,175</b>	<b>105,333,322,398.31</b>	<b>17,796,246,311</b>	<b>101,032,761,622</b>

Continue

Particulars	FY-2018-2019		FY-2017-2018	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
APR Energy 300MW	17,134,511,175	105,323,322,398.31	17,796,246,311	101,032,761,622
UMPL 200MW	83,692,925	6,082,956,823.70	25,928,945	421,345,356
Technaf Solartech Energy Ltd. (20MW)	646,489,120	8,756,691,193.41	52,346,400	457,766,832
Accron Infrastructure Service Ltd. (Unit-3)	31,696,433	370,591,722.16	-	-
Sembcorp NWPCL Ltd. - Sirajgonj (282MW)	568,699,319	3,903,550,066.58	-	-
Paramount BTTrac Energy Ltd. - Sirajgonj	773,306,069	2,929,717,464.66	-	-
Orson Power Rupsha Ltd. - Khulna (105MW)	20,665,605	1,633,755,114.61	-	-
Desh Energy Chandpur Power Company Ltd.	302,803,587	3,645,807,574.92	-	-
Mulland East Power Company Ltd.	387,345,705	5,227,662,496.73	-	-
Baraka Shikabaha Power Ltd. (105MW)	147,551,105	2,840,810,715.09	-	-
Confidence Power Ltd. (Unit-2) - Bogra	45,556,671	542,023,532.86	-	-
United Jamalpur 115MW	135,611,136	1,750,345,930.88	-	-
RPCL - Gazipur (105MW)	210,335,676	2,797,803,450.19	-	-
United - Anuwara (300MW)	96,280,944	866,528,496.00	-	-
Summit Gazipur II Power Ltd. - Koddia (300MW)	131,861,760	1,219,721,280.00	-	-
	671,643,491	9,593,736,108.37	198,423,175	2,194,039,402
<b>Balance as at June 30, 2019</b>	<b>21,208,050,722</b>	<b>157,485,024,368.47</b>	<b>18,072,944,831</b>	<b>104,105,913,212</b>



Particulars	FY-2018-2019		FY-2017-2018	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
NVFN Ltd. - India 250 MW	1,807,208,597	5,898,048,091	1,700,993,976	5,495,833,871
PTC India Ltd. 250MW	718,157,665	4,782,219,649	1,795,147,914	12,667,216,767
NVFN Ltd. - India 160 MW (Tripura)	1,028,298,144	7,524,666,159	991,485,396	7,527,074,624
Power Grid Corporation of India - 250MW	-	487,692,516	-	703,588,995
PTC India Ltd. 40MW	95,323,500	469,737,349	300,267,500	1,530,576,145
Power Grid Corporation of India - 160MW	-	184,583,224	-	201,525,742
NVFN Ltd. - India 300 MW	1,750,516,169	9,327,884,121	-	-
PTC India Ltd. 200 MW	553,734,893	4,202,255,417	-	-
Sembcorp Energy India Ltd. 250MW	827,595,358	4,149,262,920	-	-
Balance as at June 30, 2019	6,780,854,326	37,026,349,447	4,787,894,786	28,125,816,144



Particulars	FY-2018-2019		FY-2017-2018	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
AGGREKO, KHELNAO YEARS) LIQUID FUEL	-	-	510,063,023	2,226,183,156
AGGREKO, INTERNATIONAL LTD-GHORASAL (145 MW)	317,578,028	1,297,621,382	334,439,484	1,746,117,538
AGGREKO, INTERNATIONAL LTD-B BARIA (85 MW)	618,690,187	2,251,047,415	176,207,625	622,972,062
AGGREKO, INTERNATIONAL LTD-ASHUGONI (95 MW)	10,925,440	256,434,535	99,348,940	2,349,205,331
AGGREKO, INTERNATIONAL LTD-Khalna (55 MW)	295,735,116	823,461,480	218,089,032	728,038,763
BAKATULLAH ELECTRO DYNAMICS LTD	474,114,000	1,452,597,031	381,564,619	1,404,799,351
SHAHBAZAR POWER CO. LTD.	59,060,744	180,456,550	45,818,811	172,092,400
DESH CAMBRIDGE, KUMERGOAN	284,333,460	812,914,043	145,590,260	497,922,855
ENERGYPRIMA, KUMERGOAN	310,288,608	971,727,476	258,541,551	937,494,669
ENERGYPRIMA, SHAHBAZAR	321,997,053	1,097,966,890	255,959,306	932,351,269
ENERGYPRIMA, FENCHEGONI	87,247,220	335,685,081	77,440,320	155,895,468
ENERGYPRIMA, BOGRA	187,633,112	683,927,996	166,077,155	751,545,506
VENTURE ENERGY, BHOLA	52,152,264	1,238,985,404	109,116,124	2,846,114,571
DPA POWER GEN INT. LTD.	-	-	-	-
QUANTUM POWER 100 MW BHERAMARA	51,218,760	1,036,977,978	126,478,464	4,003,787,969
DESH ENERGY 100 MW SIDDIRGONI	204,833,832	3,458,322,584	310,136,328	3,746,680,727
SUMMIT NARAYANGONJ POWER LTD.	254,927,322	1,632,409,528	289,711,985	1,404,225,547
MAX POWER LTD-GHORASAL	326,928,126	4,787,479,180	558,435,279	5,748,463,581
KPCL -UNIT-2	175,231,613	2,302,054,698	208,301,441	2,125,464,869
KHANJAHAN ALI POWER LTD.	77,028,084	953,092,610	124,136,842	1,029,064,693
UNITED ASHUGONI POWER LTD.	-	-	-	-
QUANTUM POWER NOWAPARA	207,498,854	3,483,910,638	380,150,736	4,251,681,543
BELCONSOURTUM & ASSOCIATES	-	-	-	-
R. Z. POWER LTD.	269,937,907	3,440,857,228	252,667,056	3,108,028,500
ENERGES POWER CORPORATION LTD.	114,710,412	899,558,013	117,916,629	642,756,316
PRECISION ENERGY LTD.	183,082,606	3,277,361,237	399,645,848	4,420,529,999
DUTCH BANGLA POWER & ASSOCIATES LTD.	364,846,890	4,800,413,856	590,667,150	5,710,921,036
ACRON INFRASTRUCTURE SERVICE LTD.	225,566,427	2,892,996,091	273,149,816	3,306,079,991
AMNURASINDHA POWER GENERATION)	156,838,536	3,028,503,067	337,035,960	4,314,569,483
POWER PAC MUTIARA KURBANIGONI	155,675,824	2,220,198,709	243,986,033	3,084,361,484
NORTHERN POWER	161,982,576	519,273,714	169,812,254	549,924,704
GBD POWER LTD.	-	-	-	-
<b>Balance as at June 30, 2019</b>	<b>5,950,863,002</b>	<b>50,136,234,417</b>	<b>7,160,488,072</b>	<b>62,817,273,381</b>



Particulars	FY-2018-2019		FY-2017-2018	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
APSCl (Except New 570 MW)	1,238,583,358	4,602,500,186	1,809,508,987	4,777,742,946
APSCl (New 50 MW)	236,096,818	487,121,651	307,041,444	529,343,258
APSCl (225 MW)	1,612,102,643	4,664,116,762	1,362,588,988	4,359,569,122
APSCl (450 MW) South	2,427,896,984	7,993,985,091	2,314,541,302	7,766,000,107
APSCl (450 MW) North	2,258,446,455	5,818,840,573	1,888,642,727	4,389,383,953
SBU HARIPUR	-	502,973,249	74,314,970	506,373,069
EGCB Ltd (210X2)MW	557,258,064	2,399,317,765	636,819,480	2,311,774,179
EGCB Ltd (412)MW	2,706,160,962	5,273,081,829	3,008,508,176	5,655,624,969
EGCB Ltd (360)MW	752,292,831	1,601,038,799	370,373,819	407,411,201
North West Power Gen (NWPGCL)- Sirajgonj	1,258,621,096	4,702,078,834	801,430,588	4,035,562,491
North West Power Gen (NWPGCL)- Sirajgonj (Unit - 2)	1,227,348,582	7,951,106,153	572,681,206	7,648,533,682
North West Power Gen (NWPGCL)- Sirajgonj (Unit - 3)	795,498,909	2,923,588,488	-	-
North West Power Gen (NWPGCL)- Khulna	348,422,536	8,943,633,431	994,281,034	18,087,228,782
North West Power Gen (NWPGCL)- Bheramara	2,001,314,030	3,745,921,882	1,232,271,180	3,121,424,758
North West Power Gen (NWPGCL)- Masfiumati	156,411,469	1,786,206,854	-	-
BPDB PPL PowerGen Ltd	340,414,742	5,597,472,768	701,571,144	9,299,450,347
<b>Balance as at June 30, 2019</b>	<b>17,876,869,481</b>	<b>68,392,984,316</b>	<b>16,134,575,645</b>	<b>72,895,422,864</b>

Note-49

Transmission Expenses

Taka- 2,150,187,186

Wheeling Charges paid to PGCB is shown below :

Particulars	2018-2019	2017-2018
Wheeling Charges to PGCB	2,150,187,186	1,829,178,719
Closing Balance	2,150,187,186	1,829,178,719

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**Note- 50 DISTRIBUTION EXPENSES**

Code No.	Head of Accounts	Operation Expense Code No. 611	Maintenance Expense Code No. 612	Total Expenses, FY 2018-2019	Total Expenses, FY 2017-2018
0.20	Pay of Officers	270,081,232	-	270,081,232	262,360,057
0.21	Pay of Staff	732,350,532	-	732,350,532	711,478,848
0.22	Allowances of Officers	118,367,988	-	118,367,988	114,973,450
0.23	Allowances of Staff	453,331,267	-	453,331,267	446,948,454
0.24	Leave Encumbrance	26,986,462	-	26,986,462	27,351,873
0.25	Overtime Allowances (Single Rate)	116,319,141	-	116,319,141	117,475,343
0.25a	Overtime Allowances (Double Rate)	428,800,643	-	428,800,643	430,873,373
0.26	Traveling Expenses (For Officers)	302,177,634	-	302,177,634	198,434,178
0.26a	Traveling Expenses (For Training)	1,637,405	-	1,637,405	2,961,153
0.27	Conveyance Charge	2,662,816	-	2,662,816	6,178,127
0.28	House Rent Expenses	-	-	-	-
0.29	Medical Expenses	9,129,568	-	9,129,568	9,324,890
0.29a	Working Expenses	245,746	-	245,746	182,113
0.30	Recreation & Entertainment	48,311	-	48,311	51,457
0.31	Stipend for Officers	43,983,063	-	43,983,063	43,649,097
0.31a	Stipend for Staff	117,475,106	-	117,475,106	113,837,474
0.32	Single Nibble Banks Allowance (For Officers)	6,265,272	-	6,265,272	6,327,803
0.31a	Single Nibble Banks Allowance (For Staff)	11,919,167	-	11,919,167	10,924,536
0.33	Stationery & Printing	48,097,420	-	48,097,420	46,767,457
0.33	Taxes License & Fees	14,283,289	-	14,283,289	20,193,373
0.34	Office Rent	3,499,863	-	3,499,863	6,680,963
0.35	Water Charge	4,091,147	-	4,091,147	3,331,662
0.35a	Electric Charge (Over and)	117,369,896	-	117,369,896	113,121,441
0.35b	Electricity Kiosks/ Meters	120,978,465	-	120,978,465	118,167,209
0.35c	Electricity Meters - Provision Against	2,928,084	-	2,928,084	2,681,901
0.36	Lighting & Lamps	7,361,433	-	7,361,433	6,980,439
0.37	Post & Telegram	825,396	-	825,396	1,277,348
0.37a	Telephone, Telex & Fax	8,525,331	-	8,525,331	7,323,160
0.38	Advertising & Promotion	30,235,123	-	30,235,123	32,863,397
0.39	Audit Fee	-	-	-	-
0.39a	Legal Expenses (Sword's Fee & Court Fees)	6,911,000	-	6,911,000	-
0.40	Banks & Postoffice	9,043,201	-	9,043,201	8,756,944
0.41	Fuel Used for Electricity Generation	417,000	-	417,000	431,319
0.41a	Oil/Fuel Expense (if Used for Electricity Generation)	-	-	-	-
0.41b	Coal Used for Electricity Generation	-	-	-	-
0.42	Power, Diesel & Lubricants Used for Transport	105,861,979	-	105,861,979	103,893,322
0.42a	(Oil) Used for Vehicle	3,793,632	-	3,793,632	3,663,536
0.42b	Power, Diesel & Lubricants Used for Other Equipment	-	-	-	-
0.43	Store & Spares Used	133,064,272	-	133,064,272	128,198,717
0.43a	Store & Spares Used- Foreign	-	-	-	-
0.43b	Store & Spares Used-Purchased from other source	-	-	-	-
0.44	Custom Duties & Sale Tax	207,043,877	-	207,043,877	491,636,466
0.45a	Van	-	-	-	-
0.45b	Van-For Asset Manufacturing by RPOB	-	-	-	-
0.46	Demurrage & Wharfage	-	-	-	19,867,964
0.47	Depreciation	4,082,790,529	-	4,082,790,529	3,787,128,329
0.48	Cost of Settlement	-	-	-	-
0.49	Crash & Handling	144,436,139	-	144,436,139	139,939,630
0.50	Workmen Compensation	-	-	-	-
0.51	Grants	-	-	-	-
0.52	Donation & Contributions	-	-	-	-
0.52a	Donation to each Employee from Retirement Fund	-	-	-	-
0.53	Income Tax of Officers & Staff	-	-	-	-
0.54	Training & Education	31,000	-	31,000	-
0.54a	Training & Education- Foreign	-	-	-	-
0.55	Employees Other Benefit & Welfare Expenses	1,146,074	-	1,146,074	1,938,620
0.55a	Contribution to Treatment of Accident (on Duty) of other Employee	-	-	-	3,000
0.56	Board's Contribution to CDF	674,480	-	674,480	-
0.57	Board's Contribution to Pension Fund	813,757,401	-	813,757,401	712,997,133
0.58	Leave Encumbrance on Retirement	84,013,776	-	84,013,776	66,754,630
0.59	Salary & Pension Cont. for Train. Govt. Employees	-	-	-	-
0.60	Insurance (For Goods & Property)	-	-	-	-
0.60a	Insurance For Goods & Property	2,239,813	-	2,239,813	1,465,802
0.60b	Insurance For Vehicle & other	-	-	-	-
0.61	Bank Charge & Commission	66,938,699	-	66,938,699	71,609,842
0.62	Bad Debt	-	-	-	-
0.63	Depreciation	153,486,365	-	153,486,365	81,517,051
0.63a	Depreciation	7,677,236	-	7,677,236	7,560,456
0.64	Contractor's Fee	-	-	-	-
0.64a	Office Maintenance	-	-	-	-
0.64b	Store Maintenance	-	-	-	-
0.65	Consolidated Fuel Cost	21,293,138	-	21,293,138	21,120,817
0.65a	Consolidated Expense	11,093,772	-	11,093,772	3,701,944
0.66	Wages for Hand Labour	196,184,207	-	196,184,207	198,771,764
0.66a	Compensation of Commercial Operator	4,217,708	-	4,217,708	-
0.66b	Service Charge for collection of Electricity Bill by Mobile Phone Co.	96,634	-	96,634	8,800,814
0.66c	Contract for Commercial Operator activities	-	-	-	-
0.67	Interest on DFF/CFP	-	-	-	-
0.68	Allowance of Gen. Adm. Exp.	-	-	-	-
0.69	Maintenance Expense	-	-	-	-
0.70	Land & Land Rights	-	-	-	-
0.71	Structure & Improvements	-	84,095,928	84,095,928	113,677,038
0.71a	Power Plant equipment	-	808,821	808,821	24,850
0.72	Engine & Engine Driven Generators	-	-	-	-
0.73	Generator	-	-	-	-
0.74	Prime Movers	-	-	-	-
0.75	Accessories class equipment	-	8,980	8,980	53,052
0.77	Reactor, Dams & Waterway	-	-	-	-
0.78	Water Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Plant Buildings, Problems & Accessories	-	-	-	-
0.81	Station Equipment	-	3,038,511	3,038,511	3,511,974
0.82	Levers and Fittings	-	109,489	109,489	33,136
0.83	Poles & Fittings	-	-	-	2,087,875
0.84	Overhead Conduct & Device	-	187,945,870	187,945,870	405,210,616
0.85	Underground Conductors	-	-	-	30,797,541
0.86	Line Transformers	-	149,549	149,549	-
0.86a	Transformer Manufacturing	-	188,310	188,310	180,630
0.87	Street Lighting and Signal Systems	-	-	-	44,069
0.88	Wires	-	-	-	-
0.89	Transportation Equipment	-	71,671,131	71,671,131	85,564,896
0.90	Heavy & Other Power Operated Equipment's	-	-	-	-
0.91	Office Furniture & Equipment	-	7,649,520	7,649,520	6,076,454
0.91a	Office Furniture & Equipment (Computer, Monitor & Others)	-	-	-	25,000
0.92	Communication Equipments	-	-	-	-
0.93	Tools, Die, and Gauge Equipments	-	1,968,913	1,968,913	2,862,342
0.94	Laboratory Equipments	-	-	-	-
0.95	Store Equipments	-	417,292	417,292	313,628
0.96	Fire Fighting Equipments	-	-	-	-
0.97	Renewable Energy generation (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipments	-	-	-	-
	<b>Total</b>	<b>8,701,683,847</b>	<b>941,283,714</b>	<b>9,642,967,561</b>	<b>8,228,211,496</b>



NOTE- 51 GENERAL & ADMINISTRATIVE EXPENSES

Code No.	Head of Accounts	Operation Expense Code No. 401	Maintenance Expense Code No. 402	Total Expenses, FY 2018-2019	Total Expenses, FY 2017-2018
0.20	Pay of Officers	187,183,489	-	187,183,489	187,590,576
0.21	Pay of Staff	155,650,718	-	155,650,718	155,650,779
0.22	Allowances of Officers	198,209,243	-	198,209,243	187,864,171
0.23	Allowances of Staff	221,461,617	-	221,461,617	215,540,990
0.24	Leave Encumbrance	21,798,836	-	21,798,836	15,708,618
0.25	Overseas Allowance (Single Rate)	55,041,195	-	55,041,195	58,176,898
0.25a	Overseas Allowance (Double Rate)	150,178,126	-	150,178,126	145,017,480
0.26	Traveling Expenses/ Allowance (For Officers)	85,318,267	-	85,318,267	83,487,156
0.26a	Traveling Expenses (For Traveling)	15,254,157	-	15,254,157	15,808,669
0.27	Conveyance Charge	5,458,626	-	5,458,626	5,628,610
0.28	House Rent Expenses	716,952	-	716,952	72,000
0.29	Medical Expenses	5,526,212	-	5,526,212	4,054,676
0.29a	Working Expenses	721,190	-	721,190	596,613
0.30	Recreation & Entertainment	15,263,080	-	15,263,080	9,944,344
0.31	Home for Officers	45,597,510	-	45,597,510	58,686,120
0.31a	Home for Staff	34,486,860	-	34,486,860	58,438,967
0.31b	Single Note Basic Allowance (For Officers)	6,543,949	-	6,543,949	5,727,458
0.31c	Single Note Basic Allowance (For Staff)	9,462,187	-	9,462,187	5,862,361
0.32	Stationery & Printing	36,863,873	-	36,863,873	43,440,278
0.33	Travel, Locomot & Fare	46,511,391	-	46,511,391	36,720,030
0.34	Office Rent	2,463,413	-	2,463,413	3,440,512
0.35	Water Charges	7,339,738	-	7,339,738	5,997,851
0.35a	Electric Charges (Own use)	47,454,687	-	47,454,687	47,571,151
0.35b	Electricity Electricity Rebate	67,670,671	-	67,670,671	66,790,303
0.35c	Electricity Rebate - Firemen Fighters	-	-	-	-
0.36	Uniforms & Linen	2,854,371	-	2,854,371	1,687,174
0.37	Post & Telegram	2,244,728	-	2,244,728	1,679,874
0.37a	Telephone, Tolls & Fax	2,988,731	-	2,988,731	6,027,617
0.38	Advertising & Promotions	161,242,979	-	161,242,979	87,127,843
0.39	Audit Fee	1,883,869	-	1,883,869	1,637,690
0.39a	Legal Expenses (Lawyer's Fee & Court Fee)	8,387,311	-	8,387,311	10,718,372
0.40	Books & Periodicals	826,918	-	826,918	871,247
0.41	Fuel Used for Electricity Generation	50,647	-	50,647	4,060
0.41a	Oil/Fuel/Paraffin Used for Electricity Generation	-	-	-	-
0.41b	Coal Used for Electricity Generation	-	-	-	-
0.42	Oil/Fuel/ Diesel & Lubricant Used for Transport	40,065,251	-	40,065,251	76,123,983
0.42a	Oil Used for Vehicle	3,389,132	-	3,389,132	3,660,640
0.42b	Oil/Fuel/ Diesel & Lubricant Used for Other Equipments	-	-	-	28,152
0.43	Rent & Space Used	49,718,121	-	49,718,121	13,612,817
0.43a	Rent & Space Used-Fuel	-	-	-	-
0.43b	Rent & Space Used-Industrial from other source	-	-	-	-
0.43c	Custom Duties & Sale Tax	-	-	-	-
0.43d	Vat	-	-	-	171,387
0.43e	Vat-for Assets Manufacturing by EPZ	-	-	-	-
0.44	Overhaul & Repair	-	-	-	-
0.45	Depreciation	108,495,240	-	108,495,240	276,383,188
0.46	Gifts of Employees	-	-	-	-
0.47	Printing & Stationery	128,618	-	128,618	208,677
0.48	Workers Compensation	-	-	-	-
0.49	Gratuity	117,800	-	117,800	-
0.50	Donations & Contributions	2,293,757	-	2,293,757	3,341,380
0.50a	Donation to such Employees from Reservation Fund	-	-	-	-
0.51	Income Tax of Officers & Staff	34,000	-	34,000	-
0.52	Training & Education	76,508,218	-	76,508,218	61,700,274
0.52a	Training & Education- Foreign	-	-	-	-
0.52b	Expenses Other Benefit & Welfare Expenses	76,507,381	-	76,507,381	127,884,812
0.52c	Subsidies for Treatment of Accident on Govt. owned Employee	-	-	-	13,000
0.53	Board's Contribution to CIP	-	-	-	-
0.54	Board's Contribution to Pension Fund	88,878,502	-	88,878,502	620,823,676
0.55	Leave Encumbrance on Retirement	82,880,478	-	82,880,478	67,824,324
0.56	Salary & Pension Cont. for Trans. Govt. Employees	-	-	-	-
0.57	Insurance (Fire Goods & Property)	1,024	-	1,024	8,837
0.58	Insurance For Goods & Property	1,870,217	-	1,870,217	1,617,114
0.59	Insurance For Vehicle & other	10,569,262	-	10,569,262	10,889,890
0.60	Bank Charge & Commission	21,573,834	-	21,573,834	13,872,382
0.61	Bad debt	-	-	-	106,671
0.62	Household	119,403,576	-	119,403,576	119,751,964
0.63	Household	12,710,183	-	12,710,183	13,590,054
0.64	Contractor's Fee	-	-	-	-
0.64a	Office Maintenance	-	-	-	-
0.64b	Store Maintenance	-	-	-	-
0.65	Consultancy Fee Local	12,258,030	-	12,258,030	20,381,672
0.65a	Consultancy Expenses	18,763,777	-	18,763,777	21,747,380
0.66	Wages for Field Labor	18,518,621	-	18,518,621	49,385,832
0.66a	Compensation of Commercial Operator	138,139,644	-	138,139,644	133,874,794
0.66b	Service charge for collection of Electricity Bill by Mobile Phone Co.	-	-	-	-
0.66c	Contract on Commercial Operator activities	-	-	-	-
0.67	Interest on CIP/CPP	-	-	-	-
0.68	Allocation of Gen. Adm. Exp.	-	-	-	-
0.69	Maintenance Expenses	-	-	-	-
0.70	Land & Land Rights	-	-	-	-
0.71	Structure & Improvement	-	181,761,806	181,761,806	181,952,028
0.72	Water Flow equipment	-	-	-	-
0.73	Pumps & Electric Drive Generators	-	-	-	-
0.74	Concrete	-	-	-	-
0.75	Prime Movers	-	-	-	-
0.76	Accessory plant equipment	-	-	-	182,128
0.77	Reservoir, Dam & Waterways	-	-	-	-
0.78	Water, Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Crane, Winches, Pulleys & Accessories	-	-	-	-
0.81	Station Equipment	-	367,117	367,117	368,198
0.82	Trucks and Tractors	-	-	-	-
0.83	Trains & Vehicles	-	-	-	-
0.84	Overhead Conduct & Devices	-	4,428,605	4,428,605	950,407
0.85	Subground Conductors	-	-	-	-
0.86	Line Transformers	-	-	-	-
0.86a	Transformer Manufacturing	-	-	-	-
0.87	Street Lighting and Signal Systems	-	-	-	-
0.88	Motor	-	-	-	-
0.89	Transportation Equipment	-	48,742,886	48,742,886	76,261,280
0.90	Heavy & Other Power Operated Equipments	-	11,080	11,080	-
0.91	Office Furniture & Equipment	-	8,024,944	8,024,944	8,426,726
0.92	Office Furniture & Equipment (Computers, Monitor & Others)	-	128,613	128,613	31,410
0.93	Communication Equipments	-	-	-	-
0.94	Tools, Shop and Service Equipments	-	1,727,474	1,727,474	1,697,493
0.95	Laboratory Equipments	-	-	-	-
0.96	Store Equipment	-	3,225,187	3,225,187	1,221,856
0.97	Fire Fighting Equipment	-	-	-	-
0.98	Removable Storage apparatus (Data Power)	-	36,810	36,810	-
0.99	Miscellaneous Equipment	-	-	-	-
	<b>Total</b>	<b>3,481,215,102</b>	<b>248,734,784</b>	<b>3,729,949,886</b>	<b>3,826,752,188</b>





Note- 52

Financing and Other Charges

Taka-

7,048,333,238

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	2018-2019	2017-2018
Interest on Foreign Loan (Code-671)	4,627,861,152	2,773,608,475
Interest on Government Loan (Code-672)	1,670,722,471	1,627,760,741
Interest on GPF & CPF (Code-675)	749,749,616	654,238,905
Interest on Bank O/D/ LTR Short Term Loan (Code-676)	-	1,889,764
Closing Balance	7,048,333,238	5,057,497,885





Note-53

Interest Expenses on Budgetary Support From Govt.

Taka-

12,948,036,000

Particulars	2018-2019	2017-2018
Interest on Budgetary Support From Govt. (Code-672a)	12,948,036,000	11,883,129,000
Closing Balance	12,948,036,000	11,883,129,000

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Note- 54

Loss/(Gain) due to Exchange Rate Fluctuation

955,806,673

Taka-

Generation, Distribution and Miscellaneous wise ERF is shown below :

Particulars	2018-2019	2017-2018
Generation	720,941,025	2,051,954,626
Distribution	234,865,648	392,523,560
Miscellaneous	-	-
<b>Closing Balance</b>	<b>955,806,673</b>	<b>2,444,478,187</b>

Projects wise detail calculation is shown in Note-29



Note-55

Assets Insurance Fund

Taka-

15,000,000

Particulars	2018-2019	2017-2018
Assets Insurance Fund	15,000,000	15,000,000
<b>GRAND TOTAL</b>	<b>15,000,000</b>	<b>15,000,000</b>



Note-56

**PROVISION FOR MAINTANANCE & DEVELOPMENT FUND**

Taka- 9,981,987,450

Maintanance Fund is shown below :

Particulars	2018-2019	2017-2018
Maintanance & Development	9,981,987,450	11,626,667,036
Closing Balance	9,981,987,450	11,626,667,036



Note- 57

Subsidy From Government

Taka-

(79,667,300,000)

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Particulars	2018-2019	2017-2018
Subsidy From Government	(79,667,300,000)	(9,562,000,000)
Closing Balance	(79,667,300,000)	(9,562,000,000)

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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
<b>Revenue:</b>			
	RAO, Sylhet	-	-
	RAO, Rangpur (New)	-	-
	Directorate of Finance	2,757,396,226	303,472,485
	Rangpur 20 MW (New)	-	-
	Syedpur 20 MW (New)	-	-
	New Shantihar 50 MW	-	-
	Sylhet 150 MW	-	-
	Bera 70 MW	-	-
	Baghabari 50 MW	-	-
	Baghabari 171 MW	-	-
	RAO, Tangail	-	-
	Habiganj E/A	24,800	385,755
	Shahjibazar PS	1,014,714	74,187
	Shahjibazar 330MW	-	-
	Kaptai PS	-	58,090
	Khulna PS	-	-
	Faridpore PS	-	-
	Khulna E/A	-	-
	Jessor E/A	-	-
	CPAAC	6,892,948	845,262
	<b>Total Revenue</b>	<b>2,765,328,888</b>	<b>304,835,779</b>
<b>Overhead:</b>			
	RAO, Chandpur	-	-
	RAO, P&CO	-	-
	RAO, Rajshahi	-	-
	RAO, Khulna	-	-
	<b>Total Overhead</b>	-	-
<b>Development:</b>			
	Bibiyana-400MW(South)	-	-
	Land Acquisition for Moheskhali Power	-	-
	Power Dist. System Deve Sylhet	-	211,854
	Power Dist. Dev. Proj. Rangpur	3,096,875	-
	<b>Total Development</b>	<b>3,096,875</b>	<b>211,854</b>
	<b>Total Revenue+Overhead+Development</b>	<b>2,768,425,563</b>	<b>305,047,633</b>
Adjustment			
Trustee Board		-	-
Balance as at June 30, 2019		-	(2,463,377,930)

PRIVATE & CONFIDENTIAL  
AUDITORS' REPORT AND ACCOUNTS



BANGLADESH POWER DEVELOPMENT BOARD  
FOR THE YEAR ENDED JUNE 30, 2018

**A B SAHA & CO.**  
Chartered Accountants  
78, Motijheel C/A (6th Floor),  
Dhaka-1000.

**MARIK & CO.**  
Chartered Accountants  
130, Progoti Saroni Middle Badda,  
Gulshan, Dhaka.

**Auditors' Report**  
To  
**The Bangladesh Power Development Board**

We have audited the accompanying Financial Statements of **Bangladesh Power Development Board (BPDB)** which comprise the Statement of Financial Position as at June 30, 2018, 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.

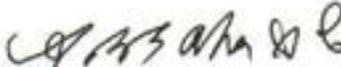


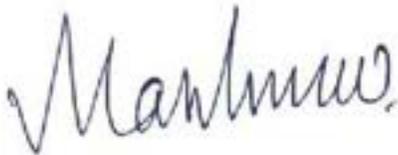
**Opinion:**

In our opinion, the Financial Statements present a true and fair view of the financial position of the **Bangladesh Power Development Board (BPDB)** as at **June 30, 2018** and its financial performance and 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.

  
A B SAHA & CO.  
Chartered Accountants

  
MARHK & CO.  
Chartered Accountants

**Dated : Dhaka**  
October 16, 2018



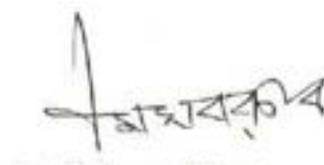
BANGLADESH POWER DEVELOPMENT BOARD  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2018.

Figures in Taka.

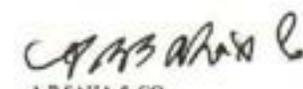
PROPERTY & ASSETS	NOTE	AS AT 30-06-2018	AS AT 30-06-2017
<b>NON-CURRENT ASSETS</b>			
UTILITY PLANT IN SERVICE	3	556,382,840,177	513,135,187,508
LESS ACCUMULATED DEPRECIATION	4	240,467,155,974	223,828,482,568
<b>WRITTEN DOWN VALUE</b>	5	<b>315,915,684,203</b>	<b>289,306,704,940</b>
PROJECT - IN - PROGRESS	6	145,761,096,963	102,325,486,398
INVESTMENT IN SHARES	7	23,369,009,228	21,569,009,228
<b>TOTAL NON-CURRENT ASSETS</b>		<b>485,045,790,394</b>	<b>413,201,200,566</b>
<b>CURRENT ASSETS</b>			
INVESTMENT	8	71,579,904,324	59,672,903,506
CASH IN HAND & AT BANK	9	48,816,713,898	77,341,543,289
ACCOUNTS RECEIVABLE - TRADE	10	108,021,304,638	103,535,954,044
ACCOUNTS RECEIVABLE - OTHERS	11	31,848,834,597	24,360,687,431
PROVISION FOR BAD & DOUBTFUL DEBTS	12	(1,236,107,585)	(1,236,107,585)
ADVANCE TO CONTRACTORS & SUPPLIERS	13	8,761,845,767	6,795,086,189
ADVANCE TO EMPLOYEES	14	1,824,712,776	1,747,154,859
STOCK & STORES	15	14,145,785,082	13,280,284,606
SECURITY DEPOSIT TO OTHER UTILITIES	16	694,664,749	666,197,442
INCOME TAX DEDUCTION AT SOURCE	17	4,446,719,420	3,602,052,620
<b>TOTAL CURRENT ASSETS</b>		<b>288,904,377,665</b>	<b>289,765,756,400</b>
<b>TOTAL PROPERTY &amp; ASSETS</b>		<b>773,950,168,058</b>	<b>702,966,956,966</b>

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.

  
A B SAHA & CO.  
Chartered Accountants

  
MARHK & CO.  
Chartered Accountants

Dated, Dhaka: October 16, 2018



BANGLADESH POWER DEVELOPMENT BOARD  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2018.

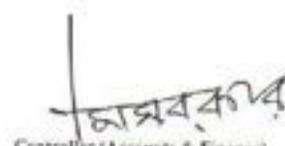
Figures in Taka.

EQUITY & LIABILITIES	NOTE	AS AT 30-06-2018	AS AT 30-06-2017
<b>AUTHORIZED CAPITAL</b>		200,000,000,000	200,000,000,000
<b>EQUITY &amp; RESERVE</b>			
PAID UP CAPITAL	18	187,959,725,430	172,864,157,079
RETAINED EARNINGS	19	(575,427,924,045)	(491,944,861,046)
APPRAISAL SURPLUS	20	117,057,871,482	117,057,871,482
GOVT. EQUITY AGAINST DESCOS SHARE	21	3,328,924,865	3,328,924,865
GRANTS	22	6,436,005,860	6,256,005,860
DEPOSIT WORK FUND	23	3,454,332,614	3,206,606,435
LIQUIDITY DAMAGE RESERVE	24	72,053,500	72,053,500
ASSETS INSURANCE FUND	25	375,000,000	360,000,000
MAINTANANCE & DEVELOPMENT FUND	26	74,391,348,621	61,438,185,459
		<b>(182,352,661,673)</b>	<b>(127,361,056,367)</b>
<b>NON-CURRENT LIABILITIES</b>			
BUDGETARY SUPPORT AN SUBSIDY FROM GOVT.	27	431,601,200,000	396,104,300,000
GOVERNMENT LOAN	28	75,803,680,486	68,524,269,981
FOREIGN LOAN	29	139,449,044,608	105,254,542,120
SECURITY DEPOSIT (CONSUMERS)	30	5,613,496,867	5,199,031,937
GPF & CPF	31	8,042,771,507	7,142,711,280
GRATUITY & PENSION FUND	32	13,687,530,169	13,298,234,795
		<b>674,197,723,638</b>	<b>596,523,090,113</b>
<b>CURRENT LIABILITIES</b>			
ACCOUNTS PAYABLE	33	71,956,655,754	45,155,545,968
SECURITY DEPOSIT (CONTRACTORS & SUPPLIERS)	34	1,620,077,853	873,911,545
CURRENT PORTION OF LONG TERM LIABILITIES	35	8,123,317,140	7,394,172,942
DEBT SERVICING LIABILITIES (PRINCIPAL)	36	75,457,080,879	72,926,355,251
REIMBURSABLE PROFIT AID	37	1,024,287,460	1,024,287,460
DEBT SERVICING LIABILITIES (INTEREST)	38	63,219,143,977	60,722,748,883
INTEREST ON BUDGETARY SUPPORT FROM GOVT. (FUND)	39	56,701,021,760	44,817,892,760
OTHER LIABILITIES	40	1,845,312,248	1,142,710,738
		<b>279,946,887,071</b>	<b>234,057,625,549</b>
CLEARING ACCOUNTS	41	2,158,219,023	(252,702,328)
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>773,950,168,058</b>	<b>702,966,956,966</b>

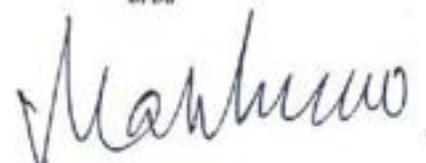
The annexed notes form an integral part of these Financial Statements.

  
Director Accounts  
BPDB

Signed in terms of our separate report of even date.

  
Controller (Accounts & Finance)  
BPDB

  
A B SAHA & CO.  
Chartered Accountants

  
MARHK & CO.  
Chartered Accountants

Dated, Dhaka: October 16, 2018



BANGLADESH POWER DEVELOPMENT BOARD  
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED JUNE 30, 2018.

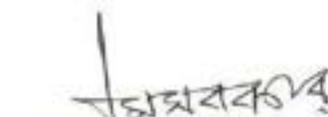
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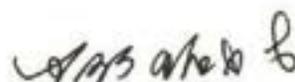
PARTICULARS	NOTE	FY 2017-18	FY 2016-17
<b>OPERATING REVENUE</b>			
ENERGY SALES	42	297,411,590,243	273,254,074,094
OTHER OPERATING INCOME	43	8,632,555,209	9,698,102,540
		<b>306,044,145,452</b>	<b>282,952,176,634</b>
<b>OPERATING EXPENSES</b>			
GENERATION EXPENSES	44	85,283,226,671	56,151,656,245
ELECTRICITY PURCHASE FROM IPP	45	104,105,913,212	87,338,700,511
ELECTRICITY PURCHASE FROM INDIA	46	28,125,816,144	25,925,491,812
ELECTRICITY PURCHASE FROM RHNTAL	47	62,817,273,381	60,014,101,426
ELECTRICITY PURCHASE FROM PUBLIC PLANT	48	72,895,422,864	53,401,117,521
TRANSMISSION EXPENSES FOR WHEELING CHARGE	49	1,829,178,719	2,551,961,312
DISTRIBUTION EXPENSES	50	9,235,311,496	9,352,946,879
GENERAL & ADMINISTRATIVE EXPENSES	51	3,826,752,388	3,794,885,615
		<b>368,118,894,875</b>	<b>298,750,861,319</b>
<b>OPERATING INCOME / (LOSS)</b>		<b>(62,074,749,423)</b>	<b>(15,778,684,685)</b>
<b>FINANCING &amp; OTHER CHARGES</b>			
INTEREST ON BUDGETARY SUPPORT FROM GOVT.	52	3,057,497,885	3,351,450,235
	53	11,883,129,000	11,288,297,047
<b>INCOME / (LOSS)</b>		<b>(79,015,376,307)</b>	<b>(30,418,431,967)</b>
<b>LOSS (GAIN) DUE TO EXCHANGE RATE FLUCTUATION</b>			
ASSETS INSURANCE FUND	54	2,444,478,187	274,847,289
PROVISION FOR MAINTANANCE & DEVELOPMENT FUND	55	15,000,000	15,000,000
SUBSIDY FROM GOVT.	56	11,626,667,036	13,640,707,389
	57	(9,562,000,000)	-
<b>COMPREHENSIVE INCOME / (LOSS)</b>		<b>(83,539,521,530)</b>	<b>(44,348,986,644)</b>
<b>RETAINED EARNINGS</b>			
BALANCE AS AT JULY 01, 2017		(491,944,861,046)	(450,355,305,804)
PREVIOUS YEARS ADJUSTMENT	58	56,458,532	2,759,431,402
COMPREHENSIVE INCOME / (LOSS)		(83,539,521,530)	(44,348,986,644)
<b>BALANCE AS AT JUNE 30, 2018</b>		<b>(518,425,844,044)</b>	<b>(491,944,861,046)</b>

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

  
Director Accounts  
BPDB

Signed in terms of our separate report of even date.

  
Controller (Accounts & Finance)  
BPDB

  
A B SAHA & CO.  
Chartered Accountants

  
MARHK & CO.  
Chartered Accountants

Dated, Dhaka: October 16, 2018



BANGLADESH POWER DEVELOPMENT BOARD  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED JUNE 30, 2018

SL. #	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>A</b>	<b>Total Receipts from BPDB Customer, RFB &amp; Others</b>			
	Operating Revenue-Note-40 & 41	306,044,145,452		
	Accounts Receivable-Trade-Opening-Note-9	103,535,954,044		
	Accounts Receivable-Trade-Closing-Note-9	(108,021,304,638)		
	Accounts Receivable-Others-Opening-Note-10 ( Except 142A, 142B & 142C)	21,735,858,835		
	Accounts Receivable-Others-Closing-Note-10 ( Except 142A, 142B & 142C)	(29,484,956,092)		
	Provision for Bad Debt-Opening-Note-12	(1,236,107,585)		
	Provision for Bad Debt-Closing-Note-12	1,236,107,585		
			293,809,697,601	
<b>B</b>	<b>Less Total Payment for Operating Expenses &amp; Others</b>			
	Operating Expenses net of Depreciation*01	359,336,446,350		
	Previous Year's Adjustments-Note-54	(56,458,532)		
	Interest Charges- Sh-52 (Code-675 & Interest of Foreign Loan paid in cash )	4,372,672,000		
	Liquidity Reserve-Opening- Note-22	72,653,500		
	Liquidity Reserve-Closing - Note-22	(72,653,500)		
	Accounts Payable-Opening -Note-30	45,155,543,968		
	Accounts Payable-Closing- Note-30	(71,556,665,754)		
	Security Deposit Contractor's-Opening -Note-31	873,911,545		
	Security Deposit Contractor's-Closing- Note-31	(1,620,077,853)		
	Other Liabilities-Opening-Note-38	1,142,710,738		
	Other Liabilities-Closing-Note-38	(1,845,312,248)		
	Advance to Contractors-Opening - Note-13	(6,795,086,189)		
	Advance to Contractors-Closing - Note-13	8,761,815,767		
	Advance to Employees-Opening- Note-14	(1,747,154,859)		
	Advance to Employees-Closing- Note-14	1,824,712,776		
	Stock & Stores-Opening- Note-15	(13,280,284,606)		
	Stock & Stores-Closing- Note-15	14,145,785,082		
	Clearing Account-Opening- Note-39	(252,702,328)		
	Clearing Account-Closing- Note-39	(2,158,219,023)		
	Deposits & Prepaid-Opening- Note-16	(4,268,750,062)		
	Deposits & Prepaid-Closing -Note-16	5,141,384,168		
			327,774,202,982	
<b>C</b>	<b>Reimbursable Project Aid- received-Sh-35</b>			
<b>D</b>				
<b>E</b>	<b>NET CASH OUTFLOW FROM OPERATING ACTIVITIES (A-B-C-D)</b>			(33,964,505,381)
	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
	Consumers Security Deposit -Note-27 (Closing-Opening)	414,464,030		
	Capital Expenditure-LIPS- Sh-3	(13,171,189,589)		
	Capital Expenditure-PIP*06( Net Cash)	(68,075,804,241)		
	Employees Contribution to GPF, CPF & Pension Fund-Note-28&29(Closing-Opening)	1,289,355,602		
	Investment in Share -07	(1,800,000,000)		
	Encashment of FDR-Sh-07	9,393,270,699		
	Investment in FDR-Sh-07	(21,309,271,517)		
<b>F</b>	<b>NET CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			(93,258,174,117)
	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>			
	Capital Contribution -Note-17 (Closing-Opening)	13,805,250,000		
	Grant-Note-20 (Closing- Opening)	180,000,000		
	Govt. Loan- Sh-24 (Loan Drawn during the Year)	10,098,320,000		
	Reimbursable Project Aid- received-Sh-35	-		
	Foreign Loan- Sh-26 Loan wise(Loan Drawn during the Year)	35,634,685,342		
	Deposit Work Fund -Note-21 (Closing- Opening)	247,726,179		
	DSL ( Principal due) POCB, APSC & WZPDC (Except Cash) A/R Other	-		
	DSL ( Interest) POCB, APSC & WZPDC (Except Cash) A/R Other	-		
	Repayment of Foreign Loan-Sh-34	(5,248,662,000)		
	Repayment of Govt. Loan-Sh-34	(1,000,000,000)		
	Refund of Govt. Loan- Sh-24	(34,567,765)		
	Refund of Inquiry to GOB	(51,761,648)		
<b>G</b>	<b>NET CASH INFLOW FROM FINANCING ACTIVITIES</b>			53,630,950,105
<b>H</b>	<b>NET CASH OUTFLOW (E+F+G)</b>			(73,583,729,391)
<b>I</b>	<b>CASH RECEIVED FROM GOVT. AS BUDGETARY SUPPORT</b>			45,058,900,000
<b>J</b>	<b>OPENING CASH IN HAND</b>			77,341,543,289
<b>K</b>	<b>CLOSING CASH IN HAND(H+I+J)</b>			48,816,713,898

*(Signature)*

*(Signature)*  
Director Accounts  
BPDB



06

*(Signature)*  
Controller (Accounts & Finance)  
BPDB



**Bangladesh Power Development Board (BPDB)**  
**Notes to the Financial Statements**  
For The Year Ended June 30, 2018

**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 15953 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);  
Northern Electric Supply Company Ltd. (NESCO LTD.);  
BPDB-RPCL Power Gen Ltd (50%),JVC  
Bangladesh-India Friendship Power Company (Pvt) Ltd (50%), JVC  
Bay of Bengal Power Company (Pvt.) Limited. (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, SIPP, Rentals and Government own generation companies. BPDB also acts as a seller of the electricity to the distribution companies like DPDC, DESCO, WZPDCL, NESCO Ltd. & 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 24,000 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, 2018 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. 485,045,790,394**

Fixed assets are comprised of the following

Utility Plant in service (Less accumulated depreciation)	Tk.	315,915,684,203
Project in progress	Tk.	145,761,096,963
Investment in Shares	Tk.	23,369,009,228
	<b>Tk.</b>	<b>485,045,790,394</b>

**3.01 Utility Plant in service**

**Tk. 556,382,840,177**

- 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 Completed Projects. (Note-03)
- b. This is comprised as under

Opening balance as at 01 July, 2017	Tk.	513,135,187,508
Add: Cost of completed projects	Tk.	30,076,463,080
Capital expenditure made from Revenue Fund	Tk.	12,228,440,910
Capital expenditure made from Overhead Fund	Tk.	934,903,875
Capital expenditure made from Deposit Work Fund	Tk.	7,844,804
<b>( Note-03)</b>	<b>Tk.</b>	<b>556,382,840,177</b>
Less: Accumulated Depreciation ( Note-04)	Tk.	240,467,155,974
<b>Balance at 30 June, 2018</b>	<b>Tk.</b>	<b>315,915,684,203</b>



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

	<u>Amount</u>
1. Ghorashal 365 MW Gas Turbine PPC Project	Tk. 24,091,878,018
2. Rampal Power Station -B-Block Land Development Reserver & Boundary Wall Construction Project	Tk. 4,227,113,473
3. Pre-paid Metering Pilot Project (Ph-1),Southern Zone	Tk. 1,757,471,588
<b>Total:</b>	<b>Tk. 30,076,463,079</b>

**4.00 Project- in- Progress: 145,761,096,963**

This is made up as under (Note-06)

Balance as on 01 July, 2017	102,325,486,398
Add: Transaction during the year	
Generation	60,571,618,570
Distribution	12,530,961,467
Miscellaneous	409,493,606
	<u>73,512,073,644</u>
Total	175,837,560,042
Less: Completed project transferred to Utility Plant-in-Service	30,076,463,079
<b>Balance at 30 June, 2018</b>	<b>Tk. 145,761,096,963</b>

Project-in-progress represents 44 ongoing as under-

Generation	22 Projects	Tk. 60,571,618,570
Distribution	19 Projects	Tk. 12,530,961,467
Miscellaneous	3 Projects	Tk. 409,493,606
<b>Total</b>	<b>44 Projects</b>	<b>Tk. 73,512,073,644</b>

**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. The IVVR Project (Phase-II) for the Valuation of Fixed Assets & Stores is under process.



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 2017-2018 a sum of Tk. 16,638,673,406 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. 23,369,009,228

This is made up as follows –	
Balance as on 01, July, 2017	Tk. 21,569,009,228
Add: addition during the year	Tk. 1,800,000,000
	Tk. 23,369,009,228
Less: En-cashed during the year	Tk. -
	Tk. 23,369,009,228

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, 2017	Tk. 59,672,903,506
Add: addition during the year	Tk. 21,300,271,517
	Tk. 80,973,175,023
Less: En-cashed during the year	Tk. 9,393,270,699
	Tk. 71,579,904,324

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



**6.00 Cash-in-hand & at Bank** **Tk 48,816,713,898**  
The Closing balance of Cash-in-hand and at bank of Tk. 48,816,713,898 (Note-9).

**7.00 Accounts Receivable-Trade:** **Tk. 108,021,304,638**

Balance amount of Tk. 108,021,304,638 receivable against consumers as at 30 June, 2018 have been arrived by individual RAOs, DPDC, DESCO, 132KV & 230 KV, PGCB, REB, WZPDCL, NWPDC and GK Project information captured by the Chartered Accountants at unit level. (Note-10)

**8.00 Accounts Receivable-others:** **Tk. 31,848,834,597**

Accounts receivable others a sum of Tk. 31,848,834,597 includes receivable for penalty bill, Govt. Duty, loan to or from different Govt. Autonomous, Semi-Govt. Agencies and BPDB's subsidiary companies. (Note-11)

**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, NESCO & REB. (Note-12)

**10.00 Advance to contractors and suppliers:** **Tk. 8,761,845,767**

Advance to contractors and suppliers of Tk. 8,761,845,767 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. 1,824,712,776**

Advance made to employees for Tk 1,824,712,776 against construction or repair of house and for land purchase, house building, etc. being realized regularly. (Note-14)

**12.00 Stock and stores:** **Tk. 14,145,785,082**

The amount of stock and stores include :

Fuel Stock	Tk.	5,480,617,809
Material & others operating supplies	Tk.	5,964,950,179
Construction Stores	Tk.	2,363,553,106
Stock of PC Pole	Tk.	<u>336,629,038</u>
Other Stores	Tk.	34,950
	Tk.	<u>14,145,785,082</u>

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



**13.00 Paid-up Capital: Tk. 187,959,725,430**

The above amount represents equity investment of the Government in BPDB. During the year under review paid-up capital has been increased by Tk. 187,959,725,430.  
(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. 6,436,005,860**

This is made up as under –

Balance as at 01 July, 2017	Tk.	6,256,005,860
Add: received during the year	Tk.	180,000,000
Balance as at 30 June, 2018	Tk.	<u>6,436,005,860</u>

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. 3,454,332,614**

This fund raises as under :

Balance as at 01 July, 2017	Tk.	3,206,606,435
Add: Fund received during the year	Tk.	262,153,175
	Tk.	<u>3,468,759,610</u>
Less : Amount Refunded/Adjustment	Tk.	14,426,996
Balance as at 30 June, 2018	Tk.	<u>3,454,332,614</u>

During the year BPDB Received Tk. 262,153,175 as Deposit Work Fund from other agencies. (Note-23)

**17.00 Maintenance & Development Fund: Tk. 74,391,348,621**

This fund raises as :

Opening Balance as on 01.07.2017	Tk.	61,438,185,459
Add: Fund Provided during the year 2017-2018	Tk.	12,953,163,162
	Tk.	<u>74,391,348,621</u>
Less: Spent from this fund	Tk.	-
Balance as at 30 June, 2018	Tk.	<u>74,391,348,621</u>

This year BPDB provided Tk. 12,953,163,162 as Maintenance and Development Fund as per instruction of BEREC (Bangladesh Energy Regulatory Commission) and Government of Bangladesh. (Note-26)



**18.00 Assets Insurance Fund :** **Tk. 375,000,000**

This fund raises as under :

Balance as at 01 July, 2017	Tk.	360,000,000
Add: Fund Provided during the year	Tk.	15,000,000
	Tk.	<u>375,000,000</u>
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2018	Tk.	<u>375,000,000</u>

(Note- 25)

**19.00 Government Loan:** **Tk. 75,803,680,486**

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. 431,601,200,000**

This fund raises as under :

Balance as at 01 July, 2017	Tk.	396,104,300,000
Add: Fund received during the year	Tk.	35,496,900,000
	Tk.	<u>431,601,200,000</u>
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2018	Tk.	<u>431,601,200,000</u>

The above amount refers to budgetary support as subsidy from the Government bearing 3% interest up to November'2017. From December'2017 the amount has been given as Subsidy with non-interest bearing, which is shown in the income statement under the head- **Subsidy from Government. (Note-27)**

**21.00 Foreign Loan:** **Tk. 139,449,044,608**

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**.



**22.0 Energy Sales:**

**TK. 297,411,590,243**

Energy Sales were made during the year as under-

1. Chittagong Electric Supply	16,679,345,248
2. P&D Chittagong	9,047,719,573
3. Kaptai Electric Supply	197,919,536
4. Comilla	5,112,100,931
5. Noakhali	2,645,224,174
6. Chandpue Electric Supply	704,010,432
7. Maymensingh	7,899,363,489
8. Tangail	2,812,823,801
9. Sylhet	5,268,839,842
10. Sahjibazar Electric Supply	416,449,010
11. Baghabari	2,739,463
12. Siddirgonj	10,764,494
13. Ghorasal	52,186,939
14. GK Project	81,317,308
15. 132 KV & 230 KV consumer	15,196,574,587
16. DPDC	52,329,854,569
17. DESCO	31,318,671,529
18. WZPDCL	15,256,032,902
19. REB	114,867,488,264
20. NESCO	17,512,164,155

**Tk. 297,411,590,243**

In the previous year the total amount of Electricity Sales was Tk. 273,254,074,094 & this year it has become TK. 297,411,590,243 which shows an increase of Tk. 24,157,516,149 during the year over the previous year. This implies during the year the sales of electricity has been increased by 8.84 % throughout the country in terms of value. (Note-42)

**23.00 Net Loss/ Deficit**

**Tk. 83,539,521,530**

During the year BPDB incurred a net loss of Tk.83,539,521,530. Net Loss increased by Tk. 39,190,534,886 which is 88.37 % from previous year's Net loss of TK. 44,348,986,644.



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, 2017 at cost & revalued amount		513,135,187,508
Add:		
<b>Cost of Completed Projects</b>		
Generation	28,318,991,492	
Transmission	-	
Distribution	1,757,471,588	
General- PC Pole & Civil works	-	
<b>Total Cost of Completed Projects</b>		30,076,463,080
<b>Capital Expenditure made from Revenue Fund</b>		
Generation	4,017,909,871	
Transmission	-	
Distribution	8,088,698,418	
General- PC Pole & Civil works	121,832,621	
<b>Total Cost of Revenue Fund</b>		12,228,440,910
Capital Expenditure made from Overhead Fund	934,903,875	
Capital Expenditure made from Deposit Work Fund	7,844,804	
Capital Expenditure made from Foreign Loan	-	
Capital Expenditure made from External Finance-Dev.	-	
Capital Expenditure For Other Trial Balance	-	
<b>Closing Balance as at June 30, 2018</b>		942,748,679
		556,382,840,177



Note-4

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

Taka-

240,467,155,974

Particulars	Amount	Amount
Balance as at July 01, 2017		223,828,482,568
Add:		
<u>Depreciation provided for FY 2017-2018</u>		
Generation	12,581,441,059	
Transmission	-	
Distribution	3,787,129,159	
General- PC Pole & Civil works	270,103,188	
<b>Closing Balance as at June 30, 2018</b>		<b>16,638,673,406</b>
		<b>240,467,155,974</b>



PARTICULARS	UTILITY PLANT IN SERVICE			DEPRECIATION				Written Down Value
	Opening Balance	Addition	Closing Balance	Opening Balance	On Opening Assets	On Addition	Total	
1	2	3	4=(2+3)	5	6	7	8=(6+7)	9=(8+8)
<b>GENERATION:</b>								
LAND	7,243,561,905	-	7,243,561,905	-	-	-	-	7,243,561,905
BUILDING	23,057,118,378	353,460,598	23,410,578,946	12,060,948,795	737,827,768	5,655,369	743,483,157	12,834,432,652
PLANT & MACHINERY	233,081,684,443	31,059,805,861	265,051,470,304	118,021,358,592	7,458,613,262	511,516,864	7,970,130,156	125,951,488,848
VEHICLES	63,242,884,631	-	63,242,884,631	14,143,577,062	3,794,571,878	-	3,794,571,878	17,938,148,940
FURNITURE	705,487,815	-	705,487,815	615,771,043	63,482,103	-	63,482,103	679,263,146
Sub - Total	327,578,977,053	32,336,921,363	359,965,878,418	145,035,521,004	12,064,050,937	218,159	9,763,765	173,803,177
<b>TRANSMISSION:</b>								
LAND	2,500,428,313	-	2,500,428,313	-	-	-	-	2,500,428,313
BUILDING	1,835,024,884	-	1,835,024,884	967,737,499	-	-	-	967,737,499
PLANT & MACHINERY	48,616,939,538	-	48,616,939,538	19,723,518,560	-	-	-	19,723,518,560
VEHICLES	94,221,208	-	94,221,208	44,171,730	-	-	-	44,171,730
FURNITURE	134,688,202	-	134,688,202	54,055,399	-	-	-	54,055,399
Sub - Total	53,121,922,233	-	53,121,922,233	20,790,483,189	-	-	-	20,790,483,189
<b>DISTRIBUTION:</b>								
LAND	8,824,581,590	-	8,824,581,590	-	-	-	-	8,824,581,590
BUILDING	6,364,143,872	97,727,609	6,461,871,481	4,573,442,392	203,652,904	1,563,642	206,216,248	4,778,656,637
PLANT & MACHINERY	104,662,777,716	9,723,135,311	114,415,913,029	50,128,966,844	3,350,168,987	155,570,165	3,505,739,062	53,634,405,696
VEHICLES	637,228,178	-	637,228,178	447,958,881	57,350,535	-	67,350,536	131,818,782
FURNITURE	571,652,978	33,151,890	604,804,868	222,478,494	16,232,065	530,433	18,823,326	363,503,049
Sub - Total	121,990,384,327	9,854,014,810	130,844,399,137	55,372,548,511	3,929,404,922	1,517,894,237	3,787,129,159	71,784,723,388
<b>GENERAL:</b>								
COMPUTER	100,351,700	15,320	100,367,020	100,341,860	9,840	245	13,085	100,351,945
VEHICLES	763,296,918	120,032,550	883,329,468	545,400,042	88,966,723	5,401,465	74,308,187	619,021,281
PLANT & MACHINERY	1,809,727,003	32,730,021	1,842,457,024	538,535,665	57,911,264	523,808	56,435,072	1,286,021,952
BUILDING	3,147,068,522	865,775,249	4,012,843,771	1,267,424,642	100,707,153	13,852,404	114,559,557	3,900,284,214
FURNITURE	691,253,781	38,175,356	729,429,137	179,249,358	22,119,481	610,800	22,730,287	506,688,850
LAND	4,779,215,971	-	4,779,215,971	-	-	-	-	4,779,215,971
Sub - Total	11,203,923,954	1,056,736,496	12,250,660,450	2,630,961,767	246,714,460	20,398,728	270,109,188	9,449,005,437
<b>GRAND TOTAL</b>	<b>513,135,187,508</b>	<b>43,247,652,689</b>	<b>566,382,840,177</b>	<b>223,828,482,568</b>	<b>15,943,230,020</b>	<b>695,443,397</b>	<b>16,638,673,406</b>	<b>315,915,684,203</b>



Project wise Statement of FY 2017-2018 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, 2017		102,325,486,398
Prior Year Adjustment For IDC - (Details in Note - 6.01)		
<b>Transaction During the year :</b>		
<b>Local Expenses :</b>		
Development (Code # 109)	36,308,560,549	
Development (Code # 701)	2,828,091,896	
Overhead from Finance Account (Code No-701)	-	
IDC - Foreign	1,404,283,943	
IDC - Local	448,721,188	
<b>TOTAL LOCAL EXPENDITURE</b>	<b>40,989,657,376</b>	
<b>Foreign Expenses :</b>		
Exchange Rate Fluctuation	1,351,997,911	
Disbursement for the year	31,273,428,510	
<b>TOTAL FOREIGN EXPENDITURE</b>	<b>32,635,426,421</b>	
<b>TOTAL LOCAL AND FOREIGN EXPENDITURE</b>	<b>73,625,083,797</b>	
<b>Less : (Code-511)</b>		
Development Income	113,010,153	
RPA	-	
<b>TOTAL LESS</b>	<b>113,010,153</b>	
<b>TOTAL COST OF PROJECT</b>	<b>73,512,073,644</b>	
<b>Less:</b>		
Cost of Completed Projects Transferred to Assets in Operation (Details in Note - 6.01)	30,076,463,079	
<b>TOTAL COST OF COMPLETED PROJECTS</b>	<b>30,076,463,079</b>	
<b>Closing Balance as at June 30, 2018</b>		<b>145,761,096,963</b>





Sl. No.	Name of Project/Scheme	Funds Available at the Year 2017-18		Funds Utilized		Funds Available at the Year 2018-19		Funds Utilized		Closing Balance at the Closing Period	
		Local	Foreign	Total	Local	Foreign	Total	Local	Foreign	Total	
<b>A. GENERAL</b>											
1	Construction of 15 MW Solar PV Project	5,141,496,000	2,544,884,936	7,686,380,936	5,141,496,000	2,544,884,936	7,686,380,936	2,544,884,936	5,141,496,000	7,686,380,936	10,272,867,872
2	Construction of 15 MW Solar PV Project	1,152,221,666	11,117,173,812	12,269,395,478	1,152,221,666	11,117,173,812	12,269,395,478	1,152,221,666	11,117,173,812	12,269,395,478	24,538,790,956
3	Construction of 15 MW Solar PV Project	1,152,221,666	11,117,173,812	12,269,395,478	1,152,221,666	11,117,173,812	12,269,395,478	1,152,221,666	11,117,173,812	12,269,395,478	24,538,790,956
4	Construction of 15 MW Solar PV Project	46,711,202	-	46,711,202	46,711,202	-	46,711,202	46,711,202	-	46,711,202	93,422,404
5	Construction of 15 MW Solar PV Project	714,484,444	3,829,889,541	4,544,373,985	714,484,444	3,829,889,541	4,544,373,985	714,484,444	3,829,889,541	4,544,373,985	9,088,747,970
6	Construction of 15 MW Solar PV Project	21,365,549	23,365,549	44,731,098	21,365,549	23,365,549	44,731,098	21,365,549	23,365,549	44,731,098	89,462,196
7	Construction of 15 MW Solar PV Project	80,181,319	783,181,319	863,362,638	80,181,319	783,181,319	863,362,638	80,181,319	783,181,319	863,362,638	1,726,725,276
8	Construction of 15 MW Solar PV Project	22,641,156	4,937,013,366	5,163,654,522	22,641,156	4,937,013,366	5,163,654,522	22,641,156	4,937,013,366	5,163,654,522	10,327,309,044
9	Construction of 15 MW Solar PV Project	2,229,442,206	6,937,013,366	9,166,455,572	2,229,442,206	6,937,013,366	9,166,455,572	2,229,442,206	6,937,013,366	9,166,455,572	18,332,911,144
10	Construction of 15 MW Solar PV Project	111,031,214	1,110,312,140	1,221,343,354	111,031,214	1,110,312,140	1,221,343,354	111,031,214	1,110,312,140	1,221,343,354	2,442,686,708
11	Construction of 15 MW Solar PV Project	19,829,382	1,110,312,140	1,130,141,522	19,829,382	1,110,312,140	1,130,141,522	19,829,382	1,110,312,140	1,130,141,522	2,260,283,044
12	Construction of 15 MW Solar PV Project	113,713,801	1,110,312,140	1,224,025,941	113,713,801	1,110,312,140	1,224,025,941	113,713,801	1,110,312,140	1,224,025,941	2,448,051,882
13	Construction of 15 MW Solar PV Project	1,036,144,265	-	1,036,144,265	1,036,144,265	-	1,036,144,265	1,036,144,265	-	1,036,144,265	2,072,288,530
14	Construction of 15 MW Solar PV Project	-	-	-	-	-	-	-	-	-	-
15	Construction of 15 MW Solar PV Project	3,271,572	-	3,271,572	3,271,572	-	3,271,572	3,271,572	-	3,271,572	6,543,144
16	Construction of 15 MW Solar PV Project	975,854,431	475,854,431	1,451,708,862	975,854,431	475,854,431	1,451,708,862	975,854,431	475,854,431	1,451,708,862	2,903,417,724
17	Construction of 15 MW Solar PV Project	792,255,131	-	792,255,131	792,255,131	-	792,255,131	792,255,131	-	792,255,131	1,584,510,262
18	Construction of 15 MW Solar PV Project	2,403,113,000	-	2,403,113,000	2,403,113,000	-	2,403,113,000	2,403,113,000	-	2,403,113,000	4,806,226,000
19	Construction of 15 MW Solar PV Project	3,113,153,007	-	3,113,153,007	3,113,153,007	-	3,113,153,007	3,113,153,007	-	3,113,153,007	6,226,306,014
20	Construction of 15 MW Solar PV Project	644,644,085	-	644,644,085	644,644,085	-	644,644,085	644,644,085	-	644,644,085	1,289,288,170
21	Construction of 15 MW Solar PV Project	4,261,551	-	4,261,551	4,261,551	-	4,261,551	4,261,551	-	4,261,551	8,523,102
22	Construction of 15 MW Solar PV Project	17,477,242	-	17,477,242	17,477,242	-	17,477,242	17,477,242	-	17,477,242	34,954,484
23	Construction of 15 MW Solar PV Project	28,446,668,147	81,174,068,423	109,620,736,570	28,446,668,147	81,174,068,423	109,620,736,570	28,446,668,147	81,174,068,423	109,620,736,570	219,241,473,143
<b>B. MISCELLANEOUS</b>											
1	Construction of 15 MW Solar PV Project	1,264,201,145	-	1,264,201,145	1,264,201,145	-	1,264,201,145	1,264,201,145	-	1,264,201,145	2,528,402,290
2	Construction of 15 MW Solar PV Project	2,449,824,491	-	2,449,824,491	2,449,824,491	-	2,449,824,491	2,449,824,491	-	2,449,824,491	4,899,648,982
3	Construction of 15 MW Solar PV Project	9,183,378	-	9,183,378	9,183,378	-	9,183,378	9,183,378	-	9,183,378	18,366,756
4	Construction of 15 MW Solar PV Project	49,155,265	-	49,155,265	49,155,265	-	49,155,265	49,155,265	-	49,155,265	98,310,530
5	Construction of 15 MW Solar PV Project	29,125,246	-	29,125,246	29,125,246	-	29,125,246	29,125,246	-	29,125,246	58,250,492
6	Construction of 15 MW Solar PV Project	1,821,030,073	-	1,821,030,073	1,821,030,073	-	1,821,030,073	1,821,030,073	-	1,821,030,073	3,642,060,146
7	Construction of 15 MW Solar PV Project	1,479,714,431	-	1,479,714,431	1,479,714,431	-	1,479,714,431	1,479,714,431	-	1,479,714,431	2,959,428,862
8	Construction of 15 MW Solar PV Project	13,178,202	-	13,178,202	13,178,202	-	13,178,202	13,178,202	-	13,178,202	26,356,404
9	Construction of 15 MW Solar PV Project	618,120,115	-	618,120,115	618,120,115	-	618,120,115	618,120,115	-	618,120,115	1,236,240,230
10	Construction of 15 MW Solar PV Project	184,290,179	-	184,290,179	184,290,179	-	184,290,179	184,290,179	-	184,290,179	368,580,358
11	Construction of 15 MW Solar PV Project	824,129,148	-	824,129,148	824,129,148	-	824,129,148	824,129,148	-	824,129,148	1,648,258,296
12	Construction of 15 MW Solar PV Project	18,144,134	-	18,144,134	18,144,134	-	18,144,134	18,144,134	-	18,144,134	36,288,268
13	Construction of 15 MW Solar PV Project	38,455,265	-	38,455,265	38,455,265	-	38,455,265	38,455,265	-	38,455,265	76,910,530
14	Construction of 15 MW Solar PV Project	279,147,463	-	279,147,463	279,147,463	-	279,147,463	279,147,463	-	279,147,463	558,294,926
15	Construction of 15 MW Solar PV Project	31,418,683	-	31,418,683	31,418,683	-	31,418,683	31,418,683	-	31,418,683	62,837,366
16	Construction of 15 MW Solar PV Project	31,529,853	-	31,529,853	31,529,853	-	31,529,853	31,529,853	-	31,529,853	63,059,706
17	Construction of 15 MW Solar PV Project	4,142,214	-	4,142,214	4,142,214	-	4,142,214	4,142,214	-	4,142,214	8,284,428
18	Construction of 15 MW Solar PV Project	3,148,866	-	3,148,866	3,148,866	-	3,148,866	3,148,866	-	3,148,866	6,297,732
19	Construction of 15 MW Solar PV Project	31,500,783	-	31,500,783	31,500,783	-	31,500,783	31,500,783	-	31,500,783	63,001,566
20	Construction of 15 MW Solar PV Project	11,071,898,852	-	11,071,898,852	11,071,898,852	-	11,071,898,852	11,071,898,852	-	11,071,898,852	22,143,797,704
21	Construction of 15 MW Solar PV Project	37,659,232	-	37,659,232	37,659,232	-	37,659,232	37,659,232	-	37,659,232	75,318,464
22	Construction of 15 MW Solar PV Project	11,312	-	11,312	11,312	-	11,312	11,312	-	11,312	22,624
23	Construction of 15 MW Solar PV Project	311,314,830	-	311,314,830	311,314,830	-	311,314,830	311,314,830	-	311,314,830	622,629,660
24	Construction of 15 MW Solar PV Project	68,401,219	-	68,401,219	68,401,219	-	68,401,219	68,401,219	-	68,401,219	136,802,438
25	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
26	Construction of 15 MW Solar PV Project	697,388	-	697,388	697,388	-	697,388	697,388	-	697,388	1,394,776
27	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
28	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
29	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
30	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
31	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
32	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
33	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
34	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
35	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
36	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
37	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
38	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
39	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
40	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
41	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
42	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
43	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,615,478,421	23,230,956,842
44	Construction of 15 MW Solar PV Project	11,615,478,421	-	11,615,478,421	11,615,478,421	-	11,6				

**Note- 6.02 Statement of Interest During Construction (IDC)**

IDC against Project in Progress as at June 30, 2018

SL. NO.	Name of Scheme/Projects	IDC Local	IDC Foreign	Total IDC
<b>Generation:</b>				
1	Ghorashal 4th unit Re powering	7,880,000.00	312,804,955.71	320,684,956
2	Ghorashal 3rd unit Re powering	6,000,000	428,551,689	434,551,689
3	Sikalbaha 225 MW CCPP	28,018,000	320,678,344	348,996,344
4	Ctg. & Khulna 1300*2 M W TPSC Project	-	-	-
5	Renueable Energy Based Power Gen Pilot proj. Kumarg	-	-	-
6	Bibiyana-3, 400MW Combined Cycle Power Plant Project	58,462,000	236,214,808	294,676,608
7	100 MW Begabari Conversion Project	556,000	-	556,000
8	150 MW Syhet Conversion Project	-	-	-
9	70 MW Sahajbazar Conversion Project	103,000	-	103,000
10	Barapukuria 275 MW Coal Fired Power Plant Extension-3 Unit	44,357,000	-	44,357,000
11	Construction of Khulna Based Power Plant Connecting Road	-	-	-
12	Ghorashal 365 MW Gas Ter. PPC Project	40,380,000	19,013,711	59,393,711
13	Khulna 330 MW CCPP	125,000	-	125,000
14	Mohekhali 2-800*700MW Coal Based project	-	-	-
15	Bibiyana-400MW(South)	-	-	-
16	Sirajgonj 150 MW	-	-	-
17	Khulna 150 MW	-	-	-
18	150 MW Bhoia Power Station	-	-	-
19	Ggorashal 6th unit Re-Powering project	-	-	-
20	Rampal P/S project ( B-block Land Dev. Reserve&Roundan Wall construction project)	43,753,000	-	43,753,000
21	Shahjibazar 100 MW Gas Turbine Power Plant Construction Project	-	-	-
22	Land Acquisition for Mohekhali Power Hub Project Dhaka	37,898,000	-	37,898,000
23	Construction of 50 M W Solar Photovoltaic Grid Connected Power Plant	-	-	-
24	55 M W Solar Park Gangachara Rangpur Project	-	-	-
25	Chapainabagong 100 MW PPP Project	-	-	-
26	330 MW Shahjibazar Project	-	-	-
27	Bhoia 225 MW CCPP Project	-	-	-
	<b>Sub-total (Generation)</b>	<b>267,530,000</b>	<b>1,317,663,318</b>	<b>1,585,093,318</b>
<b>Distribution:</b>				
1	Power Distribution System Development Project, Rajshahi	41,500,000	-	41,500,000
2	Power Distribution System Development Project, Syhet Zone	13,709,000	-	13,709,000
3	IVVR Project (Ph-2)	-	-	-
4	Pre-Paid Metering - South Zone Project	11,378,000	-	11,378,000
5	5 Town Power Distribution Project- WZPDCL	3,301,188	75,809,058	79,170,246
6	Power dist system development project, CTG Zone	47,335,000	-	47,335,000
7	Power Distribution System Development Project, Rangpurzone,	39,385,000	-	39,385,000
8	Jurachari-Borokol Upazila Project	-	-	-
9	Chittagong Hill Tract Elect. Project Phase-3	-	-	-
10	Durgam Haor Alakay Nobayon Joggo Jalani Pilot Project, Syhet	-	-	-
11	Solar Street Lighting Program In City Corporation	2,408,000	9,747,703	12,155,703
12	Electrification Project Rangamati	-	-	-
13	Pre-Payment Metering Dis. Zone Comilla & Mymensing	17,493,000	-	17,493,000
14	Development of Power Distribution system in three hilly districts. project	3,456,000	-	3,456,000
15	Power Distribution System Development Project, Cumilla Zone	5,000	-	5,000
16	Power Distribution System Development Project, Mymensing Zone	192,000	-	192,000
17	PRE PAYMENT METERING PROJECT, RAJSHAHI ZONE, (PHASE-2) BPDB, DHAKA.	-	-	-
18	PRE PAYMENT METERING PROJECT, CHITTAGONG ZONE (PHASE-2), BPDB, DHAKA.	-	-	-
19	PRE PAYMENT METERING PROJECT, MYMENSING ZONE (PHASE-2) BPDB, DHAKA.	-	-	-
20	PRE PAYMENT METERING PROJECT, COMILLA ZONE (PHASE-2), BPDB, DHAKA.	-	-	-
21	PRE PAYMENT METERING PROJECT, SYLHET ZONE (PHASE-2), BPDB, DHAKA.	-	-	-
22	PRE PAYMENT METERING PROJECT, RANGPUR ZONE (PHASE-2), BPDB, DHAKA.	-	-	-
	<b>Sub-total (Distribution)</b>	<b>180,162,188</b>	<b>85,616,761</b>	<b>265,778,949</b>
<b>Miscellaneous:</b>				
1	Installation Of 7.4 MW Solar PV Grid Connected Generation Project At Kaptai	353,000	1,103,864	1,456,864
2	Thanchi Solar Photo Voltaic Electrification Project	-	-	-
3	Bangladesh Power Management Institute construction project	-	-	-
4	Kaptai-Bilochari	-	-	-
5	Land Dev & Boundary Wall Construction of BPDB Own Land at Keraniganj	676,000	-	676,000
	<b>Sub-total (Miscellaneous)</b>	<b>1,029,000</b>	<b>1,103,864</b>	<b>2,132,864</b>
	<b>Grand total</b>	<b>448,721,188</b>	<b>1,404,283,943</b>	<b>1,853,005,131</b>



Note - 7 Investment in Shares FY-2017-2018

Taka 23,369,009,228

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-CIB	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 DIPRECL	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-	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	1,969,780,191	-	1,969,780,191	-	1,969,780,191	-	1,969,780,191
BPDB-RPCL Power Generation Ltd - EF	1,060,758,660	-	1,060,758,660	-	1,060,758,660	-	1,060,758,660
Investment in MWPGCOL	1,600,000,000	-	1,600,000,000	-	1,600,000,000	-	1,600,000,000
Investment in Bangladesh India Friendship Power Comp	1,625,546,641	-	1,625,546,641	1,800,000,000	3,425,546,641	-	3,425,546,641
EGCB	378,961,000	-	378,961,000	-	378,961,000	-	378,961,000
	21,569,009,228	-	21,569,009,228	1,800,000,000	23,369,009,228	-	23,369,009,228



Particulars	Opening Balance	Adjustment	Adjusted Opening Balance	Addition	Total	Encashed	Closing Balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)
<b>Fixed Deposit :</b>							
Directorate of Finance	20,204,997,363	-	20,204,997,363	3,123,674,989	23,328,672,352	2,256,324,072	21,070,348,279
Pension & Gratuity Fund	3,641,510,777	-	3,641,510,777	2,323,513,022	5,965,023,799	1,961,634,124	3,993,389,675
Central GPF/CPF Account	10,000,000	-	10,000,000	-	10,000,000	-	10,000,000
Assets Insurance Fund	3,181,485,844	2,249,234,850	5,430,720,694	7,738,946,661	13,169,357,355	1,751,077,028	11,418,280,329
Depreciation Account of BPOB	489,873,621	-	489,873,621	58,745,906	527,519,527	86,890,990	440,628,538
Consumer Security Deposit Account	1,154,221,822	(1,154,221,822)	-	-	-	-	-
Revenue Account of BPOB	190,264,181	(190,264,181)	-	-	-	-	-
Central Misc. Collection a/c	23,921,326,370	-	23,921,326,370	7,991,152,410	31,812,478,788	3,247,919,407	28,564,559,381
Maintenance & Development Fund	10,000,000	(10,000,000)	-	-	-	-	-
Magistrate Court	348,612,840	-	348,612,840	126,931,821	473,544,661	55,222,043	418,322,618
Endowment Fund	145,571,633	-	145,571,633	5,776,014	151,347,647	-	151,347,647
Central Contractor Security Deposit Accounts	560,117,944	(560,117,944)	-	-	-	-	-
Sales Proceeds of Electric Equipment	328,630,903	(328,630,903)	-	-	-	-	-
Sub-Total	54,169,613,287	-	54,169,613,287	21,265,440,830	75,435,054,118	9,381,067,261	66,053,986,856
Bangladesh Power Development Board EF	5,212,234,990	-	5,212,234,990	-	5,212,234,990	-	5,212,234,990
<b>Grand Total of DOF</b>	<b>59,381,848,247</b>	<b>-</b>	<b>59,381,848,247</b>	<b>21,268,440,830</b>	<b>80,650,289,078</b>	<b>9,381,067,261</b>	<b>71,269,221,816</b>
<b>Less:</b>							
DESA'S Share	7,154,927	-	7,154,927	-	7,154,927	-	7,154,927
	59,374,693,320	-	59,374,693,320	21,268,440,830	80,643,134,151	9,381,067,261	71,262,066,889
Fixed deposit by RAO's-Contractors Security Deposit	298,210,186	-	298,210,186	31,830,667	330,040,852	12,203,438	317,837,435
Labour Welfare & Saving certificates							
	59,672,903,506	-	59,672,903,506	21,300,271,517	80,973,175,023	9,393,270,699	71,579,904,324



Note- 9

Cash in Hand and at Bank

Taka-

48,816,713,898

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

Particulars	Code No	Amount
<b>Cash in Bank :</b>		
Assets Insurance Fund Account	130	18,435,522
Petty Cash Fund Accounts	131	2,983,500
Pension Account	132	175,322,411
Local Collection Account	133	6,955,904,519
Central Bank Miscellaneous Collection Account	134	73,499,340
Consumers Security Deposit Account	134A	206,380,965
Regional Accounting Office Bank Account	135	11,921,743,078
Regional Collection Account	137	2,056,766,123
Regional Miscellaneous Collection Account	137A	98,049,522
Regional Consumers Security Deposit Account	137B	45,709,294
Deposit Work Account	138	1,192,805,206
Central Bank Account	139	25,169,438,114
Cash in Bank- Zonal Central Bank Account	139a	762,726,992
Bienvolent Fund Account	140	136,949,313
<b>Closing Balance as at June 30, 2018</b>		<b>48,816,713,898</b>



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
<b>BPDB's Consumers (Code-141)</b>		
Balance as at July 01, 2017	17,421,781,007	
Add : Amount billed during the year	50,849,486,929	
Less : Amount collected during the year	68,271,267,937	
Less : Amount transfer to NWP/DCL	50,178,765,444	
<b>GK Project</b>		18,092,502,493
Balance as at July 01, 2017	89,174,786	
Add : Amount billed during the year	81,317,308	
Less : Amount collected during the year	170,492,093	
Less : Amount collected during the year	143,400,000	
<b>132 &amp; 230 KV Consumer</b>		27,092,093
Balance as at July 01, 2017	1,120,090,039	
Add : Amount billed during the year	15,196,574,587	
Less : Amount collected during the year	16,316,664,627	
Less : Amount collected during the year	14,751,866,996	
<b>PGCB</b>		1,564,797,631
Balance as at July 01, 2017	5,653,792	
Add : Amount billed during the year	-	
Less : Amount collected during the year	5,653,792	
<b>DESA/DPDC</b>		5,653,792
Balance as at July 01, 2017	45,246,021,285	
Add : Amount billed during the year	52,329,854,569	
Less : Amount collected during the year	97,575,875,854	
Less : Amount collected during the year	52,493,302,454	
<b>DESCO</b>		45,082,573,400
Balance as at July 01, 2017	5,541,505,744	
Add : Amount billed during the year	31,318,671,529	
Less : Amount collected during the year	36,860,177,273	
Less : Amount collected during the year	31,169,574,437	
		5,690,602,836



Particulars	Amount Taka	Amount Taka	Continued
<b>WZPDCL</b>			
Balance as at July 01, 2017		3,691,535,954	
Add : Amount billed during the year		15,256,032,902	
Less : Amount collected during the year		18,947,568,856	
<b>REB</b>		15,009,138,224	3,938,430,632
Balance as at July 01, 2017		19,560,684,773	
Add : Amount billed during the year		114,867,488,264	
Less : Amount collected during the year		134,428,173,037	
<b>NESCO</b>		112,683,235,798	21,744,937,239
Balance as at July 01, 2017		10,859,506,664	
Add : Amount billed during the year		17,512,164,155	
Less : Amount collected during the year		28,371,670,819	
<b>Closing Balance as at June 30, 2018</b>		16,496,956,296	11,874,714,522
			108,021,304,638



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
<b>Opening Balance</b>				<b>103,535,954,044</b>
<b>Add: During the Year</b>				
Chittagong Electric Supply	16,679,345,248	16,822,693,160	(143,347,913)	
P&D Chittagong	9,047,719,573	9,066,587,250	(18,867,677)	
Kaptai Electric Supply	197,919,536	198,913,462	(993,926)	
Comilla	5,112,100,931	5,050,590,268	61,510,663	
Noakhali	2,645,224,174	2,636,080,861	9,143,313	
Chandpore Electric Supply	704,010,432	711,277,783	(7,267,352)	
Maysmorangh	7,899,363,489	7,574,160,506	325,202,983	
Tangail	2,812,823,801	2,726,818,171	86,005,630	
Sylhet	5,268,839,842	4,952,131,416	316,708,427	
Sahibzad Electric Supply	416,449,010	379,130,720	37,318,290	
Bogra	-	-	-	
Isurdi	-	-	-	
Kaptai	-	-	-	
Dirajpur	-	-	-	
Rangpur	-	-	-	
Baghabari	2,739,463	2,734,048	5,415	
Siddhigori	10,764,494	10,568,023	196,471	
Ghorasal	52,186,939	47,079,777	5,107,162	
132 & 230 KV consumer	15,196,574,587	14,751,866,996	444,707,591	
<b>Sub- Total</b>	<b>66,046,061,517</b>	<b>64,930,632,440</b>	<b>1,115,429,076</b>	
DESA/ DPDC	52,329,854,569	52,493,302,454	(163,447,885)	
DESCO	31,318,671,529	31,169,574,437	149,097,092	
WZPDCL	15,256,032,902	15,009,138,224	246,894,678	
REB	114,867,488,264	112,683,235,798	2,184,252,466	
NESCO	17,512,164,155	16,496,956,296	1,015,207,859	
<b>Sub- Total</b>	<b>231,284,211,419</b>	<b>227,852,207,209</b>	<b>3,432,004,210</b>	
PGCB	-	-	-	
GK Projects	81,317,308	143,400,000	(62,082,692)	
<b>Sub- Total</b>	<b>81,317,308</b>	<b>143,400,000</b>	<b>(62,082,692)</b>	
<b>Total</b>	<b>297,411,590,243</b>	<b>292,926,239,649</b>	<b>4,485,350,594</b>	
Balance as at June 30, 2018				<b>108,021,304,638</b>



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
<b>Accounts Receivable - Others(Code-142)</b>		
Balance as at July 01, 2017	686,441,231	
Add : Amount billed/ claimed/ adjustment during the year	-	
Less : Amount collected during the year	686,441,231	
<b>Accounts Receivable - Others-PG:CB(Code-142-A)</b>		
Balance as at July 01, 2017	0	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	537,847,535	
Less : Amount Adjusted during the year	537,847,535	
	1,074,975,118	
<b>Accounts Receivable - Others-APSCI(Code-142-B)</b>		
Balance as at July 01, 2017	119,117,348	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	200,079,797	
Less : Amount Adjusted during the year	319,197,144	
	68,800,000	
<b>Accounts Receivable - Others-WZPDCL(Code-142C)</b>		
Balance as at July 01, 2017	2,505,711,248	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	144,897,696	
Less : Amount Adjusted during the year	2,650,608,944	
<b>Accounts Receivable - Others-DESA/DDPDC(Code-142D)</b>		
Balance as at July 01, 2017	1,067,523,730	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	-	
Less : Amount Adjusted during the year	1,067,523,730	
<b>Sub-total</b>		
		1,067,523,730
		4,117,843,466



Particulars	Amount	Amount	Continued
<b>Accounts Receivable - Govt. Duty (Code 191+391+391A)-from consumer</b>			
Balance as at July 01, 2017	60,196		
Add : Amount billed/ claimed/ adjustment during the year	4,963,369,779		
	4,963,429,974		
Less : Amount collected during the year	4,995,718,526		(32,288,551)
<b>Govt. Duty Payable (Code-351)</b>			
Balance as at July 01, 2017	-		
Add : Amount billed/ claimed/ adjustment during the year	-		
Less : Amount collected during the year	-		
<b>Advance to &amp; From other Govt./ Autonomous/ Semi Govt. Agencies (Code-198)</b>			
Balance as at July 01, 2017	19,981,833,679		
Add : Disbursement during the year	31,346,787,378		
	51,328,621,058		
Less : Amount adjustment	23,565,341,376		27,763,279,682
<b>Sub-total</b>			27,730,991,131
<b>Closing Balance as at June 30, 2018</b>			31,848,834,597



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
<b>Total Accounts Receivable -BPDB'S Portion (Note-10)</b>		
Total Bad Debt provision @ 5%	19,684,392,216	984,219,611
Less:		
Provision made upto 2016-2017 (Code-143)		1,236,107,585
Provision made during the Year		-
<b>Closing Balance as at June 30, 2018</b>		<b>(1,236,107,585)</b>



Note-13

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

Taka-

8,761,845,767

The above amount refers to the advance extended to the Contractors for services rendered to BPDFB 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
<b>Deposit Work</b>		
Balance as at July 01, 2017	2,923,032	
Add : Amount additions/ adjustment during the year	-	
Less : Amount received/ adjusted	2,923,032	
		2,923,032
<b>Others (Revenue, Development, Overhead)</b>		
Balance as at July 01, 2017	564,839,736	
Add : Amount additions/ adjustment during the year	571,499,075	
Less : Amount received/ adjusted	1,136,338,811	
	796,152,753	
		340,186,058
<b>Fuel Supplies</b>		
Balance as at July 01, 2017	6,227,323,421	
Add : Amount additions/ adjustment during the year	82,485,847,169	
Less : Amount received/ adjusted	88,713,170,589	
	80,294,433,912	
		8,418,736,677
<b>Closing Balance as at June 30, 2018</b>		<b>8,761,845,767</b>



Note- 14

Advance to Employees

Taka-

1,824,712,776

This represents the amount advanced to the employees from the General Provident Fund for numerous reasons like construction or repair of house, marriage of dependents etc. and from BPDF'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
<b>General Provident Fund (Code-145)</b>		
Balance as at July 01, 2017	1,408,414,133	
Add : Advance given	652,314,454	
Less : Recovered	2,160,728,587	
	566,162,347	1,894,566,240
<b>Advance to Officers' &amp; Staff (Code-146A)</b>		
Balance as at July 01, 2017	22,817,883	
Add : Advance given	17,558,915	
Less : Recovered	40,376,798	
	14,654,082	25,722,716
<b>House Building Advances (Code-148)</b>		
Balance as at July 01, 2017	215,922,843	
Add : Advance given	18,358,566	
Less : Recovered	234,281,409	
	29,857,589	204,423,820
<b>Motor Cycle/ Bi-cycle Advances (Code-150)</b>		
Balance as at July 01, 2017		
Add : Advance given	50	
Less : Recovered	50	
	50	
<b>Closing Balance as at June 30, 2018</b>		<b>1,824,712,776</b>



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

Particulars	Amount	Amount
<b>Fuel Stock (Code-151)</b>		
Balance as at July 01, 2017	4,662,114,243	
Add : Purchase	61,042,798,578	
	65,704,912,821	
Less : Used	60,224,295,013	
		5,480,617,809
<b>Material &amp; Other Operating Supplies (Code-152)</b>		
Balance as at July 01, 2017	5,896,759,954	
Add : Purchase	90,808,416	
	5,987,568,370	
Less : Used	22,618,191	
		5,964,950,179
<b>Stores &amp; Supplies Purchase-Foreign (Code-152a)</b>		
Balance as at July 01, 2017	34,950	
Add : Purchase	-	
	34,950	
Less : Used	-	
		34,950
<b>Stores &amp; Supplies Purchase-Received from other stores (Code-152b)</b>		
Balance as at July 01, 2017	-	
Add : Purchase	-	
	-	
Less : Used	-	
		-
<b>Construction Stores (Code-153)</b>		
Balance as at July 01, 2017	2,440,726,636	
Add : Purchase	725,560,072	
	3,166,286,708	
Less : Used	802,733,602	
		2,363,553,106
<b>P.C. Pole (Code-154)</b>		
Balance as at July 01, 2017	280,648,822	
Add : Purchase	1,497,335,065	
	1,777,983,888	
Less : Used	1,441,354,850	
		336,629,038
<b>Closing Balance as at June 30, 2018</b>		<b>14,145,785,082</b>



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

Particulars	Amount	Amount
<b>Temporary Advance (Code-147)</b>		
Balance as at July 01, 2017	107,103,013	
Add : Payment	534,736,833	
Less : Adjustment/ Recovery	641,839,845	
	485,857,849	155,981,996
<b>Temporary Advance (Code-147-A)</b>		
Balance as at July 01, 2017	2,227,523	
Add : Payment	-	
Less : Adjustment/ Recovery	2,227,523	
<b>I.C. Deposit with Bank (Code-149)</b>		
Balance as at July 01, 2017	2,925	
Add : Payment	-	
Less : Adjustment/ Recovery	2,925	
<b>Prepaid Rent (Code-162)</b>		
Balance as at July 01, 2017	353,876	
Add : Payment	-	
Less : Adjustment/ Recovery	353,876	
<b>Other Prepaid Expenses (Code-169)</b>		
Balance as at July 01, 2017	10,231,354	
Add : Payment (Advance for land purchase)	-	
Less : Adjustment/ Recovery	10,231,354	
<b>Insurance Claims Receivable (Code-182+352+358)</b>		
Balance as at July 01, 2017	28,376,274	
Add : Claims Group Insurance Premium	17,280,563	
Less : Recovery	45,656,837	
	31,317,698	10,231,354
		353,876
		2,925
		2,227,523
		14,339,139



Particulars	Amount	Amount	Continued
<u>Security Deposit for Telephones (Code-183)</u>			
Balance as at July 01, 2017	1,891,242		
Add : Payment	13,300		
	1,904,542		
Less : Adjustment/ Recovery	230		
			1,904,312
<u>Security Deposit for Gas (Code-184)</u>			
Balance as at July 01, 2017	4,787,202		
Add : Payment	97,955		
	4,885,157		
Less : Adjustment/ Recovery	-		
			4,885,157
<u>Security Deposit for Water (Code-185)</u>			
Balance as at July 01, 2017	100,815		
Add : Payment	-		
	100,815		
Less : Adjustment/ Recovery	-		
			100,815
<u>Claim Receivable from WDB for Exp. against Capital Academy (Code-186)</u>			
Balance as at July 01, 2017	(782,916)		
Add : Payment	37,075,483		
	36,292,567		
Less: Adjustment	25,000,000		
			11,292,567
<u>With holding Tax &amp; VAT (Code-344+344A+310A)</u>			
Balance as at July 01, 2017	511,906,136		
Add : Deducted	7,646,010,403		
	8,157,916,539		
Less : Payment	7,664,571,453		
			493,345,086
<b>Closing Balance as at June 30, 2018</b>			<b>694,664,749</b>



Note-17

**IT Deduction at Source (Code-163)**

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

Particulars	Amount	Taka-	Amount
<b>IT Deduction at Source (Code-163)</b>			
Balance as at July 01, 2017	3,602,052,620		
Add : Deducted during the Year	844,778,253		
	4,446,830,873		
Less : Adjustment	111,453		
<b>Closing Balance as at June 30, 2018</b>			<b>4,446,719,420</b>
			<b>4,446,719,420</b>



Note-18

Paid Up Capital

Taka- 187,959,725,430

Particulars	Amount
A. Authorised Capital	200,000,000,000
B. Paid Up Capital -	
Balance as at July 01, 2017	172,864,157,079
Addition during the year	15,095,568,352
<b>Balance as at June 30, 2018</b>	<b>187,959,725,430</b>



Note- 19

**Retained Earnings**

Taka- (575,427,924,045)

The above amount refers to the accumulated profit/ (deficit) of HPPD 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.

Particulars	Amount
Balance as at July 01, 2017	(491,944,861,046)
Previous Year Adjustment(Code-205)	56,458,532
Comprehensive Income / (Loss)	(83,539,521,530)
<b>Closing Balance as at June 30, 2018</b>	<b>(575,427,924,045)</b>

Note- 20

**Appraisal Surplus (Code-204)**

Taka- 117,057,871,482

Particulars	Amount
Balance as at July 01, 2017	117,057,871,482
Revalued during the year	-
<b>Closing Balance as at June 30, 2018</b>	<b>117,057,871,482</b>



Note-21

Govt. Equity Against DESCO's Share

Taka-

3,328,924,865

Particulars	Amount
Balance as at July 01, 2017	3,328,924,865
Revalued during the year	-
Closing Balance as at June 30, 2018	3,328,924,865



Note- 22

Grants (Code-251 & 252)

Taka-

6,436,005.860

Movement of the above is given as under :

Particulars	Amount
Balance as at July 01, 2017	6,256,005.860
Add:	
Received	180,000.000
Closing Balance as at June 30, 2018	6,436,005.860



Note- 23

Deposit Work Fund (Code-266)

Taka-

3,454,332,614

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, 2017	3,206,606,435
Add:	
Amount deposited during the year	262,153,175
Less:	3,468,759,610
Amount Refunded/ Adjustment	14,426,996
<b>Closing Balance as at June 30, 2018</b>	<b>3,454,332,614</b>



Note- 24

LIQUIDITY DAMAGE RESERVE

Taka-

72,053,500

Liquidity Damage Reserve is shown below :

Particulars	2017-2018	2016-2017
Balance as at July 01, 2017	72,053,500	72,053,500
Add : During the year	-	-
Less: Adjustment during the year	-	-
<b>Closing Balance as at June 30, 2018</b>	<b>72,053,500</b>	<b>72,053,500</b>



Note- 25

Assets Insurance Fund (Code-318)

Particulars	Taka-	
	2017-2018	2016-2017
Balance as at July 01, 2017	360,000,000	345,000,000
Add : Created during the year	15,000,000	15,000,000
Less: Debited during the year	-	-
Balance as at June 30, 2018	375,000,000	360,000,000



Note-26

**MAINTANANCE & DEVELOPMENT FUND**

Taka-

74,391,348,621

Maintenance & Development Fund is shown below :

Particulars	2017-2018	2016-2017
Balance as at July 01, 2017	61,438,185,459	46,395,327,096
Add : Provision during the year	11,626,667,036	13,640,707,389
Interest Credited during the year	1,326,496,126	1,402,150,974
Less: Debited during the year	-	-
<b>Closing Balance as at June 30, 2018</b>	<b>74,391,348,621</b>	<b>61,438,185,459</b>



Note: 27

Statement of Budgetary Support From Government

Taka- 431,601,200,000

Particulars	Balance as on 30.06.2017	Loan draws during FY- 2017-2018	Repayment due for the year	Balance as on 30.06.2018
Budgetary Support From Govt.	396,161,000,000	35,496,900,000	-	431,601,200,000





Sl.No.	Name of the project	Balance as on 01.07.2017	Loan drawn during FY.2017-2018	Repayment due for the year	Refund to The Government	Balance as on 30.06.2018
<b>ONGOING PROJECT</b>						
<b>GENERATION</b>						
1	REPLACEMENT OF AIR CONDIT. SYSTEM OF UNIT I & B	2,114,820,000	-	-	-	2,114,820,000
2	REPLACEMENT OF DIESEL GENERATOR	741,700,000	1,120,000,000	400,000	-	1,861,700,000
3	INSTALLATION OF SOLAR PHOTOVOLTAIC (PV) - KAPTA	10,313,600	8,400,000	110,000	-	18,603,600
4	CONSTRUCTION OF 100MW AND 80 MW COMBINED CYCLE POWER PLANT	1,872,220,400	184,000,000	-	-	2,056,220,400
5	REPLACEMENT OF COMBINED CYCLE POWER PLANT	2,563,000,000	-	-	-	2,563,000,000
6	CONVERSION OF 200MW AND 270 MW POWER PLANT TO 300 MW COMBINED CYCLE POWER PLANT	3,424,800	-	-	-	3,424,800
7	CONVERSION OF 100 MW AND 100 MW POWER PLANT TO 200 MW COMBINED CYCLE POWER PLANT	11,972,800	-	-	-	11,972,800
8	CONVERSION OF 100MW AND 80 MW POWER PLANT TO 180 MW COMBINED CYCLE POWER PLANT	18,300,000	-	-	-	18,300,000
9	EXTENSION OF BAKULI AND STAMP CON. THERMAL POWER PLANT (200 MW)	1,291,000,400	1,000,000,000	-	-	2,291,000,400
10	STAMP SAWABONG CON. THERMAL POWER PLANT	278,921,200	-	-	-	278,921,200
11	CONSTRUCTION OF 100MW AND 100 MW COMBINED CYCLE POWER PLANT	1,084,200,000	1,130,000,000	-	20,000,000	2,174,200,000
12	CONSTRUCTION OF 100MW AND 100 MW COMBINED CYCLE POWER PLANT	100,000,000	-	-	-	100,000,000
13	CONSTRUCTION OF HIGH VOLTAGE WALL, LAND DEVELOPMENT, MAINTENANCE OF DAMPAI POWER PLANT (200 MW)	1,420,000,000	200,000,000	-	4,000,000	1,616,000,000
14	STANDARD UNIT REPAIRING PROJECT	200,000,000	-	-	-	200,000,000
15	STANDARD UNIT REPAIRING PROJECT	184,000,000	212,000,000	-	-	396,000,000
16	REPAIRING UNIT REPAIRING PROJECT	2,000,000	7,200,000	-	4,227,200	4,972,800
17	STANDARD UNIT REPAIRING PROJECT	-	2,040,000,000	-	-	2,040,000,000
18	STANDARD UNIT REPAIRING PROJECT	-	140,000,000	-	-	140,000,000
<b>Sub-total (Generation):</b>		<b>11,831,744,000</b>	<b>6,679,200,000</b>	<b>540,000</b>	<b>25,027,200</b>	<b>18,467,362,800</b>
<b>TRANSMISSION</b>						
19	REPLACEMENT OF 110KV SYSTEM (REPAIRING PROJECT)	1,096,355,400	-	-	-	1,096,355,400
<b>Sub-total (Transmission):</b>		<b>1,096,355,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,096,355,400</b>
<b>DISTRIBUTION</b>						
20	REPAIRING UNIT REPAIRING PROJECT	523,341,300	-	10,000,000	-	513,341,300
21	REPAIRING UNIT REPAIRING PROJECT	10,155,500	-	-	-	10,155,500
22	REPAIRING UNIT REPAIRING PROJECT	340,250,000	190,780,000	113,000	-	530,928,000
23	REPAIRING UNIT REPAIRING PROJECT	41,400,000	200,000,000	153,000	-	241,353,000
24	REPAIRING UNIT REPAIRING PROJECT	10,501,311	9,000,000	-	-	19,501,311
25	REPAIRING UNIT REPAIRING PROJECT	1,830,520,000	540,000,000	-	-	2,370,520,000
26	REPAIRING UNIT REPAIRING PROJECT	1,144,750,000	520,000,000	-	-	1,664,750,000
27	REPAIRING UNIT REPAIRING PROJECT	1,043,000,000	320,000,000	-	8,128,000	1,331,128,000
28	REPAIRING UNIT REPAIRING PROJECT	100,000,000	720,000,000	-	-	820,000,000
29	REPAIRING UNIT REPAIRING PROJECT	-	73,760,000	-	-	73,760,000
30	REPAIRING UNIT REPAIRING PROJECT	-	440,000,000	-	-	440,000,000
31	REPAIRING UNIT REPAIRING PROJECT	-	5,600,000	-	-	5,600,000
<b>Sub-total (Distribution):</b>		<b>4,833,501,611</b>	<b>3,429,820,000</b>	<b>10,342,000</b>	<b>8,128,000</b>	<b>8,253,950,611</b>
<b>GRAND TOTAL (Ongoing Project)</b>		<b>17,561,451,011</b>	<b>10,109,020,000</b>	<b>10,882,000</b>	<b>33,155,200</b>	<b>27,611,649,811</b>
A	TOTAL (Capital & Deprec)	15,970,309,368	10,099,230,000	2,945,302,500	44,507,200	16,017,749,010
B	Current Portion	(528,854,327)	3,338,423,480	2,946,302,500	-	(266,733,647)
C	Cash Loan from Government	3,483,631,294	-	-	-	3,483,631,294
<b>Total (A+B+C)</b>		<b>11,825,086,335</b>	<b>13,296,643,480</b>	<b>3,891,715,179</b>	<b>44,507,200</b>	<b>19,234,586,637</b>
<b>Less:</b>						
Current Portion						
Transfer to POC & APSC						
Transfer to POCs						
Transfer to WZPDCL						
Adjustment to the DCF Note						
Adjustment for opening balance carrying						
<b>Sub-Total</b>		<b>3,490,996,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,490,996,150)</b>
<b>Closing Balance</b>		<b>8,334,090,185</b>	<b>13,296,643,480</b>	<b>3,891,715,179</b>	<b>44,507,200</b>	<b>25,813,480,486</b>



Particulars	Accounts Code		Figures against related Codes		Figures against Foreign Loan		Balance June 30, 2018
	Debit	Credit	Debit	Credit	Debit	Credit	
<b>Opening Balance</b>							106,254,542,120
Reversal of Current Maturity	313	302	-	-	-	106,254,542,120	110,540,291,612
Disbursement for the year (Ongoing)	109	302	4,285,749,492	-	-	4,285,749,492	146,174,976,954
Repayment for the year	302	186	35,634,685,342	-	-	35,634,685,342	140,819,523,061
Exchange Rate Loss- Ongoing	109	302	-	5,355,453,892	-	-	142,191,520,972
Exchange Rate Loss- Completed	673	302	1,361,997,911	-	-	1,361,997,911	144,826,966,159
Current Maturity	302	313	2,444,478,187	-	-	2,444,478,187	139,449,044,608
Transfer To PGSS as per 6th vendor agreement Dated: 10-04-2012							
Closing Balance as on 30.06.2018	302		-	5,176,954,550	-	-	139,449,044,608
Total of the Transaction							
Exchange Rate (Gain)/Loss			43,726,910,931	10,532,408,443	10,532,408,443	149,981,453,051	
Ongoing:							
Generation							
Transmission	109	302	1,314,406,792	-	-	-	
Distribution	109	302	-	-	-	-	
Total Exchange Loss Chargeable to Development Projects Completed :	109	302	47,688,119	-	-	-	
Completed :			1,361,997,911	-	-	-	
Generation	673	302	2,051,854,026	-	-	-	
Transmission	673	302	-	-	-	-	
Distribution	673	302	382,523,590	-	-	-	
Miscellaneous	673	302	-	-	-	-	
Total Exchange Loss Chargeable to Income Statement			2,444,478,187	-	-	-	
Total Exchange Loss against Foreign Loan			3,806,476,097	-	-	-	
IDC							
Ongoing:							
Generation							
Transmission	109	316	1,320,414,885	-	-	-	
Distribution	109	316	-	-	-	-	
Total IDC Chargeable to Development Projects Completed :	109	316	75,899,058	-	-	-	
Generation	671	316	1,404,283,943	-	-	-	
Transmission	671	316	2,341,162,067	-	-	-	
Distribution	671	316	-	-	-	-	
Miscellaneous	671	316	432,440,408	-	-	-	
Total Interest Chargeable to Income Statement			2,773,608,475	-	-	-	
Total IDC & Interest against Foreign Loan			4,177,892,417	-	-	-	



**Project-wise statement of foreign loan is given as under :  
For the Financial Year 2017-2018**

Name of the Project	Name of the loan	Cur. accy	Grossing Balance as per bookkeeping terms		Repayment due for the Year 2017-2018		Rate of Interest		Exchange Rate		Exchange rate Fluctuation		Net Outstanding as on 30 June, 2018	
			FC	LC	FC	LC	FC	LC	FC	LC	FC	LC	FC	LC
<b>Generation</b>														
1 MW solar power generation Kaptai Solar Street Lighting Programme in city Corporation (SAR) (2014-2015) (SAR)	ADB	USD	275,208.43	24,804,206.26	-	-	0.04	14,488.24	6.12,683.77	83.79	692,297.67	227,268.14	21,096,594.13	
Abu Dhabi 100 MW (100 MW) (SAR)	ADB	USD	6,975,000.00	1,474,000,000.00	-	-	0.04	136,668.00	5,147,521.66	83.79	-	5,521,263.26	462,187,491.23	
Open Feed 100 MW (100 MW) (SAR)	ADB	USD	21,694,254.44	1,782,973,913.24	-	-	0.04	294,892.66	56,973,008.00	278.19	37,600,376.66	16,410,433.61	1,568,179,256.38	
South Feed 100 MW (100 MW) (SAR)	ADB	USD	74,193,923.73	1,632,784,312.24	-	-	0.04	822,575.99	16,849,354.32	83.79	45,268,554.32	12,955,894.12	1,486,932,278.68	
Stations supported	ADB	USD	16,048,024.91	802,234,299.26	-	-	0.04	3,297,673.59	101,860,468.85	83.79	21,245,113.23	86,966,891.68	6,791,208,928.92	
Stations supported	ADB	USD	12,500,000.00	1,600,000,000.00	-	-	0.04	1,203,648.56	109,010,485.97	83.79	76,779,275.45	100,231,648.83	6,083,429,311.20	
Stations supported	ADB	USD	42,229,285.50	6,172,000,000.00	-	-	0.04	2,695,988.73	178,554,795.86	83.79	102,175,995.71	65,339,992.83	5,691,287,999.63	
Stations supported	ADB	USD	8,779,234,311.00	6,172,000,000.00	-	-	0.04	309,221,398.25	246,214,678.64	83.79	217,498,114.85	15,573,997,491.98	11,895,438,473.23	
Stations supported	ADB	USD	170,771,687.00	13,711,693,233.60	-	-	0.04	327,308.08	10,934,332.53	83.79	400,633,132.53	217,299,491.96	10,795,438,473.23	
Stations supported	ADB	USD	41,620,148.29	4,825,205,643.31	-	-	0.04	2,675,308.08	10,934,332.53	117.15	204,864,335.52	74,818,618.98	9,210,891,213.49	
Stations supported	ADB	USD	6,700,817,498.00	79,718,477,564.20	-	-	0.04	257,986,232.08	1,228,115,854.47	117.15	1,114,489,796.13	16,079,615,447.13	73,427,343,217.28	
<b>Transmission</b>														
100 MW B&S (S)	ADB	USD	6,713,319.86	952,982,983.00	-	-	0.04	270,021.00	22,677,876.26	83.79	14,213,972.08	6,713,319.86	952,982,983.00	
100 MW B&S (S)	ADB	USD	15,007,605.00	3,296,435,423.00	-	-	0.04	631,581.56	53,179,282.71	83.79	33,261,161.09	15,007,605.00	3,296,435,423.00	
100 MW B&S (S)	ADB	USD	22,647,685.00	4,815,089,084.25	-	-	0.04	962,431.36	75,831,828.43	83.79	47,684,118.98	22,647,685.00	4,815,089,084.25	
<b>Grand Total of the project</b>			<b>6,730,967,919.15</b>	<b>141,910,989,735.25</b>	<b>7,663,885,986.53</b>	<b>30,018,214,755.71</b>		<b>127,972,733.43</b>	<b>1,610,233,967.43</b>		<b>1,541,973,916.52</b>	<b>11,630,658,643.13</b>	<b>73,427,343,217.28</b>	
<b>Generation</b>														
Karnaphuli 2nd Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.02	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
1st Unit	IBRD	USD	1,503,668.23	496,956,572.49	-	-	0.04	28,610.20	14,796,116.11	778.19	11,842,216.31	1,503,668.23	496,956,572.49	
2nd Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
3rd Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
4th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
5th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
6th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
7th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
8th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
9th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
10th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
11th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
12th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
13th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
14th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
15th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
16th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
17th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
18th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
19th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
20th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
21st Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
22nd Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
23rd Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
24th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
25th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
26th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
27th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
28th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
29th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
30th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
31st Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
32nd Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
33rd Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
34th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
35th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
36th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
37th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
38th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
39th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
40th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
41st Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
42nd Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
43rd Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
44th Unit	IBRD	USD	3,086,153.00	26,400,830.93	-	-	0.04	49,730.20	5,635,093.26	83.79	7,139,331.67	3,086,153.00	26,400,830.93	
45th Unit	IBRD	USD	3,086,153.00	26,400										



Note- 30

Security Deposit Fund (Consumers) Code-321

Taka-

5,613,496,867

The above amount has been arrived at as follows:

Particulars	Amount
Balance as at July 01, 2017	5,199,831,937
Add:	
Amount deposited during the year	415,214,930
Less:	
Amount refunded	5,614,246,867
Balance as at June 30, 2018	750,000
	5,613,496,867



Note-31

**General Provident Fund/ Contributory Provident Fund**

Taka-

8,042,771,507

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)	
	GPF/ CPF	Interest	GPF/ CPF	Interest
Balance as at July 01, 2017	3,685,524,195	3,457,187,084		7,142,711,280
Add:				
Amount deposited during the year	1,079,443,602	1,061,733,746		2,141,177,347
	4,764,967,797	4,518,920,830		9,283,888,627
Less:				
Amount refunded	621,585,879	619,531,741		1,241,117,620
<b>Balance as at June 30, 2018</b>	<b>4,143,381,918</b>	<b>3,899,389,089</b>		<b>8,042,771,507</b>



Note-12

**Gratuity & Pension Fund**

Taka-

13,687,530,169

The above amount has been arrived at as follows :

Particulars	Gratuity & Pension (Code-353& 354)	Amount
Balance as at July 01, 2017		13,298,234,795
Add:	13,298,234,795	
Provision during the year	3,212,135,114	3,212,135,114
Less:		
Pension paid during the year	16,510,369,909	16,510,369,909
Balance as at June 30, 2018	2,872,839,740	2,872,839,740
	13,687,530,169	13,687,530,169



Note-33

Accounts Payable

Taka-

71,956,665,754

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

Particulars	A/P-Contractors (Code-311)	A/P- Others (Code-312)	Amount
Balance as at July 01, 2017	45,077,370,675	78,175,292	45,155,545,968
Add:			
Payable during the year	165,232,049,641	992,206	165,233,041,847
	210,309,420,316	79,167,498	210,388,587,815
Less:			
Payment made during the year	138,429,795,374	2,126,085	138,431,922,060
<b>Balance as at June 30, 2018</b>	<b>71,879,624,942</b>	<b>77,040,812</b>	<b>71,956,665,754</b>



Note-34

Security Deposit Contractors and Suppliers

Taka-

1,620,077,853

Earned 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, 2017	868,969,528	4,942,017	873,911,545
Add:			
Addition for the year	1,188,133,697	745,470	1,188,879,167
Less:			
Refunded during the year	2,057,103,525	5,687,487	2,062,791,012
Balance as at June 30, 2018	442,428,105	285,054	442,713,159
	1,614,675,420	5,402,433	1,620,077,853



Note-35

Current Portion of Long Term Liabilities (Code-313)

Taka-

8,123,317,140

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, 2017	7,394,172,942
Add	
Government Loan	2,946,362,590
Foreign Loan	5,176,954,530
	8,123,317,140
Less: Repayment	7,394,172,942
<b>Balance as at June 30, 2018</b>	<b>8,123,317,140</b>



Note-36

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

Taka-

75,457,060,879

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, 2017	18,980,758,160	53,945,597,091	72,926,355,251
Add:			
Repayment due for the year	3,280,099,790	5,499,267,838	8,779,367,627
	22,260,857,950	59,444,864,929	81,705,722,878
Less:			
Repayment	1,000,000,000	5,248,662,000	6,248,662,000
Balance as at June 30, 2018	21,260,857,950	54,196,202,929	75,457,060,879



Note- 36.01

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

Taka- 56,930,384,664

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, 2017	15,342,616,435	39,534,613,746	54,877,230,182
Add:			
Repayment due for the year	2,946,362,590	5,355,453,892	8,301,816,482
Less :			
Repayment	18,288,979,025	44,890,067,639	63,179,046,663
	1,000,000,000	5,248,662,000	6,248,662,000
Balance as at June 30, 2018	17,288,979,025	39,641,405,639	56,930,384,664



Note-36.02

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

Taka-

9,964,074,500

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, 2017	2,577,931,675	7,096,963,376	9,674,895,051
Add:			
Repayment due for the year	224,165,800	65,013,649	289,179,449
Less :			
Repayment	2,802,097,475	7,161,977,025	9,964,074,500
Balance as at June 30, 2018	2,802,097,475	7,161,977,025	9,964,074,500



Note- 36.03

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

Taka- 6,458,041,426

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, 2017	1,060,210,050	5,251,339,079	6,311,549,129
<b>Add:</b>			
Repayment due for the year	109,571,400	36,920,896	146,492,296
<b>Less :</b>			
Repayment	1,169,781,450	5,288,259,976	6,458,041,426
<b>Balance as at June 30, 2018</b>	<b>1,169,781,450</b>	<b>5,288,259,976</b>	<b>6,458,041,426</b>



Note- 36.04

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

Taka- 2,104,560,289

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, 2017	-	2,062,680,890	2,062,680,890
Add:			
Repayment due for the year	-	41,879,400	41,879,400
Less :			
Repayment	-	2,104,560,289	2,104,560,289
Balance as at June 30, 2018	-	2,104,560,289	2,104,560,289



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, 2017	1,024,287,460
<b>Add :</b>	
Addition for the year	-
<b>Less :</b>	
Refunded during the year	1,024,287,460
<b>Balance as at June 30, 2018</b>	<b>1,024,287,460</b>



Note- 38 Debt Servicing Liabilities (Interest) (Code-316)-Global Taka- 63,219,143,977

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 Debenture:				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
Total Interest on Debenture	499,156	-	-	499,156
Interest on Foreign Loan (Code-316)				
Completed Projects- Adjustment	18,755,774,494	3,090,180,199	2,411,702,231	19,434,252,461
Ongoing Projects	23,389,791,263	1,404,283,943	1,306,130,904	23,487,944,402
Total Interest on Foreign Loan	42,145,565,857	4,494,464,141	3,717,833,135	42,922,196,863
Interest on Government Loan (Code-316)				
Completed Projects	3,066,887,074	88,702,158	-	3,155,589,232
Ongoing Projects	15,509,796,796	2,076,481,929	445,420,000	17,140,858,726
Total Interest on Government Loan	18,576,683,871	2,165,184,087	445,420,000	20,296,447,958
Balance as at June 30, 2018	60,722,748,883	6,659,648,229	4,163,253,135	63,219,143,977



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

Taka- 51,520,403,007

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 Debenture:				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
<b>Total Interest on Debenture</b>	<b>499,156</b>			<b>499,156</b>
Interest on Foreign Loan (Code-316)				
Completed Projects- Adjustment	10,011,106,157	2,773,608,475	2,411,702,231	10,373,012,401
Ongoing Projects	23,389,791,363	1,404,283,943	1,306,130,904	23,487,944,402
<b>Total Interest on Foreign Loan</b>	<b>33,400,897,520</b>	<b>4,177,892,417</b>	<b>3,717,833,135</b>	<b>33,860,956,802</b>
Interest on Government Loan (Code-316)				
Completed Projects	518,088,322	-	-	518,088,322
Ongoing Projects	15,509,796,796	2,076,481,929	445,420,000	17,140,858,726
<b>Total Interest on Government Loan</b>	<b>16,027,885,119</b>	<b>2,076,481,929</b>	<b>445,420,000</b>	<b>17,658,947,048</b>
<b>Balance as at June 30, 2018</b>	<b>49,429,281,795</b>	<b>6,254,374,347</b>	<b>4,163,253,135</b>	<b>51,520,403,007</b>



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

Taka- 7,938,120,322

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	5,991,673,855	199,175,417	-	6,190,849,272
Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	5,991,673,855	199,175,417	-	6,190,849,272
Interest on Government Loan (Code-316-A)				
Completed Projects	1,697,778,382	49,492,668	-	1,747,271,050
Ongoing Projects	-	-	-	-
Total Interest on Government Loan	1,697,778,382	49,492,668	-	1,747,271,050
Balance as at June 30, 2018	7,689,452,237	248,668,085	-	7,938,120,322



Note-36.03 Debt Servicing Liabilities (Interest)- (Code-316-B)-APSCCL

Taka- 2,801,580,767

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	2,024,990,793	14,378,010	-	2,039,368,803
Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	2,024,990,793	14,378,010	-	2,039,368,803
Interest on Government Loan (Code-316-B)				
Completed Projects	723,002,474	39,209,490	-	762,211,964
Ongoing Projects	-	-	-	-
Total Interest on Government Loan	723,002,474	39,209,490	-	762,211,964
Balance as at June 30, 2018	2,747,993,267	53,587,500	-	2,801,580,767



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

Taka- 959,039,881

The above amount represents interest accrued 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	728,003,689	103,018,296	-	831,021,985
Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	728,003,689	103,018,296	-	831,021,985
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, 2018	856,021,585	103,018,296	-	959,039,881



Note-39

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

Taka- 56,701,021,760

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Interest on Budgetary Support from Govt.	44,817,892,760	11,883,129,000	-	56,701,021,760
Balance as at June 30, 2018	44,817,892,760	11,883,129,000	-	56,701,021,760



Note-40

**Other Liabilities**

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

Taka- 1,845,312,248

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)	1,543,411	8,535,764	8,465,806	1,613,369
CBA Contribution (Code-325)	1,442,097	1,500,804	1,936,831	1,006,070
Benevolent Fund (Code-342)	-	12,585,822	12,585,822	-
Employees Other Salary Deduction (Code-343)	23,955,757	33,001,549	33,941,607	23,015,700
Fund for Employees Honorarium (Code-357)	1,074,494,319	252,295,015	82,803,147	1,243,986,188
Other Liabilities (Code-359)	40,226,558	536,599,451	2,183,683	574,642,326
Deferred Revenue - Fur Ver. Etc by MobCo (Code-393)	-	678,620,590	678,620,590	-
<b>Balance as at June 30, 2018</b>	<b>1,142,710,738</b>	<b>1,523,138,996</b>	<b>820,537,486</b>	<b>1,845,312,248</b>



Details of the above amount is given as under :

Particulars	Debit	Credit
194- Adjustment Accounts	252,702,328	-
195- PC Pole Accounts	690,629,812	690,629,812
901- Remittance to Regional Collection Account	48,792,365,726	-
902-Retention Remittances to Regional Collection A/C	-	-
903- Remittance from Local Collection Account	-	-
904-Retention Remittances from Local Collection A/C	-	48,792,365,726
905- Remittance to Central Bank	-	-
905A-Remittances to Zonal Central Bank Account.	41,257,226,692	-
906- Remittance from Regional Collection Account	41,037,753,165	-
906A-Remittances from Regional Collection Account. (To Zonal Central A/C)	-	41,585,518,391
907- Remittance to Regional Account	388,753,983,280	41,034,376,347
907A-Remittances to Regional & Accounting Office.	11,856,915,196	3,263,803,126
908- Remittance from Central Bank	3,062,283,735	-
908A-Remittances from Zonal Central Bank Account	100,157,000	387,088,951,247
909- Remittances from Retention Account.	-	11,839,859,834
910 - Remittances to Unit from Retention Account.	-	-
911- Remittances to Zonal Fund.	-	-
912- Remittance- Pension Account	-	-
913- Remittance- Benevolent Fund Account	7,484,782	8,450,392
914- Remittance- Group Insurance	1,177,636	1,332,559
915- Remittance- GPF/ CPF Account	831,661,276	1,003,161,715
916- Clearing Account Local Office	85,639,212,278	85,639,212,278
917- Clearing Account Regional Accounting	204,248,147	2,799,013
918- Clearing Account Central Office	103,967,801,761	107,473,663,360
918A-Clearing Account Central Office (For Voting Electricity by Mobile Phone Companies)	646,305,330	646,271,845
919- Remittance Miscellaneous Collection	349,467,957	635,642,746
920- Remittance to Regional Consumers S/D Account	335,011,166	335,011,166
921- Remittance to Central Bank from Regional Misc. Collection Account	349,833,827	341,206,026
922- Remittance to Central Bank from Regional S/D Account	440,908,941	446,846,791
923- Remittance to PGCB	2,596,417	-
924-Clearance From Water Development Board.	25,000,000	53,052,143
925-Clearance From House Building Loan	13,980,863	14,770,922
<b>Total</b>	<b>728,718,706,415</b>	<b>730,876,925,438</b>
<b>Closing Balance as at June 30, 2018</b>		<b>2,158,219,023</b>



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	2017-2018	2016-2017
501.01 Domestic Light & Power	21,262,886,690	21,578,649,321
501.02 Agriculture	552,840,923	619,563,450
501.03 Small Industries	3,259,439,790	3,507,157,852
501.04 Non Residential Light & Power	901,658,942	763,700,416
501.05 Commercial & Offices	8,340,362,154	9,151,757,561
501.06 Medium Voltage (11KV)	11,845,332,347	11,942,857,069
501.07 DPDC	52,329,854,569	49,996,318,481
501.07 DESCO	31,318,671,529	29,137,799,676
501.07 WAZPDCL	15,256,032,902	14,030,327,151
501.07 REB	114,867,488,264	101,436,501,181
501.07 NESCO	17,512,164,155	12,961,662,161
501.08 33 KV & Above Consumers	3,955,793,171	3,504,734,218
501.08A 132 & 230 KV Consumers	15,196,574,587	13,990,056,945
501.09 GK Project	81,317,308	109,886,519
501.09A PGCB	-	-
501.10 Street & Pump	731,172,913	523,102,094
501.10A Demand Charge	-	-
501.10B Minimum Charge	-	-
<b>Total Energy Sales</b>	<b>297,411,590,243</b>	<b>273,254,074,094</b>



Particulars	2017-2018	2016-2017
1. Chittagong Electric Supply	16,679,345,248	15,758,661,022
2. P&D Chittagong	9,047,719,573	8,071,054,817
3. Kaptai Electric Supply	197,919,536	173,461,342
4. Comilla	5,112,100,931	4,671,528,949
5. Noakhali	2,645,224,174	2,423,892,096
6. Chandpur Electric Supply	704,010,432	667,475,732
7. Maimensingh	7,899,363,489	7,103,921,668
8. Tangail	2,812,823,801	2,479,725,000
9. Sylhet	5,268,839,842	4,858,003,520
10. Sahajbazar Electric Supply	416,449,010	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	2,739,463	4,326,456
17. Siddirgonj	10,764,494	10,324,547
18. Chhonsal	52,186,939	41,200,659
19. GK Project	81,317,308	109,886,519
20. 132 & 230 KV consumer	15,196,574,587	13,990,056,945
21. DPDC	52,329,854,569	49,996,318,481
22. DESCO	31,318,671,529	29,137,799,676
23. WZPCL	15,256,032,902	14,030,327,151
24. REB	114,867,488,264	101,436,501,181
25. NESCO	17,512,164,155	12,961,662,161
<b>Total Energy Sales</b>	<b>297,411,590,243</b>	<b>273,254,074,094</b>



Particulars	FY-2017-2018		FY-2016-2017	
	BULK	PDB-OWN	BULK	PDB-OWN
1. Chittagong Electric Supply	-	16,679,345,248	-	15,758,661,022
2. P&D Chittagong	-	9,047,719,573	-	8,071,054,817
3. Kaptai Electric Supply	-	197,919,536	-	173,461,342
4. Comilla	-	5,112,100,931	-	4,671,528,949
5. Noakhali	-	2,645,224,174	-	2,423,892,096
6. Chandpur Electric Supply	-	704,010,432	-	667,475,732
7. Maimensingh	-	7,899,363,489	-	7,103,921,668
8. Tangail	-	2,812,823,801	-	2,479,725,000
9. Sylhet	-	5,268,839,842	-	4,858,003,520
10. Sahibzad Electric Supply	-	416,449,010	-	413,259,618
11. Bogra	-	-	-	1,383,159,708
12. Ishardi	-	-	-	494,705,756
13. Rajshaha	-	-	-	1,101,931,443
14. Dinajpur	-	-	-	769,152,869
15. Rangpur	-	-	-	1,165,736,777
16. Baghabari	-	2,739,463	-	4,326,456
17. Siddirgonj	-	10,764,494	-	10,324,547
18. Ghorasal	-	52,186,939	-	41,200,659
19. GK Project	-	81,317,308	-	109,886,519
20. 132 & 230 KV consumer	-	15,196,574,587	-	13,990,056,945
<b>Sub-Total of RAO's</b>	-	<b>66,127,378,824</b>	-	<b>65,691,465,444</b>
21. REB	114,867,488,264	-	101,436,501,181	-
<b>Total REB</b>	<b>114,867,488,264</b>	<b>66,127,378,824</b>	<b>101,436,501,181</b>	<b>65,691,465,444</b>
22. DPDC	52,329,854,569	-	49,996,318,481	-
23. DESCO	31,318,671,529	-	29,137,799,676	-
24. WZPDCL	15,256,032,902	-	14,030,327,151	-
25. NESCO	17,512,164,155	-	12,961,662,161	-
<b>Sub-Total</b>	<b>116,416,723,155</b>	<b>66,127,378,824</b>	<b>106,126,107,469</b>	<b>65,691,465,444</b>
<b>Total Energy Sales</b>	<b>231,284,211,419</b>	<b>66,127,378,824</b>	<b>207,562,608,650</b>	<b>65,691,465,444</b>



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

Particulars	2017-2018	2016-2017
0.11 Connection & Disconnection Fees	132,789,618	137,896,845
0.12 Late Payment Surcharge / Interest on Consumers Bill	406,919,975	430,378,361
0.13A Interest on Bank Account	2,553,183,880	3,551,517,604
0.13B Interest on Security Deposit	2,908,852	3,026,439
0.13C Interest on Investment	2,060,576,272	2,027,411,305
0.13D Interest on Advances	26,652,913	25,016,415
0.14 Rebate on Govt. Electricity Duty	400	55,777
0.15 Sale of Tender Documents	3,771,994	10,143,637
0.16 House Rent Recovery	24,689,758	26,787,366
0.17 Transport Charge	1,174,024	34,583,772
0.18 Meter Rent / Service Charge	32,070,247	4,430,927
0.18A Transformer Rent	183,502	14,589
0.19 Sale of Scrap Material	84,902,123	57,216,244
0.19A Miscellaneous Income	441,476,154	494,092,880
0.19B Income from Cargo Transfer	1,584,628	1,622,579
0.19C Penalty for Unauthorized Connection	928,548	2,094,863
0.19D Rental Income-Land Lease	29,820,085	210,468,926
0.19E Rental Income Building	16,878,974	6,260,748
0.19F Meter Testing Fee	-	-
0.19G Liquidity Damage	1,543,306,612	2,014,042,795
0.19H Dividend Received From PGCB	527,169,522	421,735,617
0.19I Dividend Received From DESCO	293,104,259	-
0.19J Dividend Received From APSCL	165,367,745	99,220,647
0.19K Dividend Received From North West Power Generation	160,000,000	90,000,000
0.19L Dividend Received From EGCB	70,000,000	-
0.19M Dividend Received From BPDDB-RPCL	53,037,933	49,992,375
0.19I Income From Medical Centre	57,191	91,830
<b>Closing Balance</b>	<b>8,632,555,209</b>	<b>9,698,102,539</b>



Notes- 44- GENERATION EXPENSES

Code No.	Head of Accounts	Operation Expenses Code No. 411	Maintenance Expenses Code No. 412	Total Expenses FY 2017-2018	Total Expenses FY 2016-2017
01	Office of Officers	473,124.14	-	473,124.14	614,521.838
011	Office of Staff	875,768.79	-	875,768.79	811,285.316
02	Office of Officers	211,113.62	-	211,113.62	354,780.020
021	Office of Staff	103,917.11	-	103,917.11	408,715.086
03	Office of Officers	32,245.81	-	32,245.81	155,911.120
031	Office of Staff	103,246.70	-	103,246.70	123,801.754
04	Office of Officers	540,576.10	-	540,576.10	609,172.467
041	Office of Staff	103,917.11	-	103,917.11	11,147.767
05	Office of Officers	16,994.014	-	16,994.014	13,157.349
051	Office of Staff	1,105.012	-	1,105.012	1,104.817
06	Office of Officers	47,760	-	47,760	-
061	Office of Staff	11,418.181	-	11,418.181	33,954.860
07	Office of Officers	517.841	-	517.841	172.563
071	Office of Staff	432.036	-	432.036	784.247
08	Office of Officers	70,767.547	-	70,767.547	48,112.020
081	Office of Staff	131,901.783	-	131,901.783	137,071.473
09	Office of Officers	7,464.316	-	7,464.316	8,881.113
091	Office of Staff	17,796.128	-	17,796.128	13,148.936
10	Office of Officers	10,070.611	-	10,070.611	11,078.558
101	Office of Staff	41,411.848	-	41,411.848	32,261.051
11	Office of Officers	3,501.915	-	3,501.915	-
111	Office of Staff	156,215.860	-	156,215.860	1,021,144
12	Office of Officers	111,492.400	-	111,492.400	158,786.138
121	Office of Staff	11,481.400	-	11,481.400	151,286.738
13	Office of Officers	-	-	-	-
131	Office of Staff	10,987.210	-	10,987.210	11,807.812
14	Office of Officers	6,214.971	-	6,214.971	401.818
141	Office of Staff	6,214.971	-	6,214.971	3,770.551
15	Office of Officers	18,118.017	-	18,118.017	21,118.207
151	Office of Staff	-	-	-	11,000
16	Office of Officers	76,000	-	76,000	79,511
161	Office of Staff	107,511	-	107,511	77,627
17	Office of Officers	8,447,125.912	-	8,447,125.912	8,701,974.471
171	Office of Staff	46,187,471.187	-	46,187,471.187	20,214,112.688
18	Office of Officers	8,784,868.305	-	8,784,868.305	8,818,116.111
181	Office of Staff	31,439.839	-	31,439.839	39,917.118
19	Office of Officers	8,432.947	-	8,432.947	5,724.176
191	Office of Staff	275,344.211	-	275,344.211	269,429.811
20	Office of Officers	264,918.811	-	264,918.811	254,776.011
201	Office of Staff	-	-	-	-
21	Office of Officers	1,341,817.794	-	1,341,817.794	621,381.751
211	Office of Staff	91,717.481	-	91,717.481	87,462.038
22	Office of Officers	18,918.981	-	18,918.981	14,811.471
221	Office of Staff	12,711,441.057	-	12,711,441.057	11,217,012.088
23	Office of Officers	-	-	-	-
231	Office of Staff	3,815.816	-	3,815.816	7,261.865
24	Office of Officers	-	-	-	-
241	Office of Staff	4,448.115	-	4,448.115	5,117.811
25	Office of Officers	15,300	-	15,300	47,891
251	Office of Staff	8,000	-	8,000	-
26	Office of Officers	1,065.136	-	1,065.136	886.770
261	Office of Staff	4,126.724	-	4,126.724	4,116.110
27	Office of Officers	-	-	-	51,816
271	Office of Staff	1,770,984.137	-	1,770,984.137	1,887,910.111
28	Office of Officers	71,211.461	-	71,211.461	35,112.546
281	Office of Staff	-	-	-	-
29	Office of Officers	42,111	-	42,111	112,111
291	Office of Staff	1,811.111	-	1,811.111	2,810.116
30	Office of Officers	4,083.817	-	4,083.817	1,081.436
301	Office of Staff	817,015.111	-	817,015.111	16,307.481
31	Office of Officers	80,817.111	-	80,817.111	51,701.441
32	Office of Officers	-	-	-	-
321	Office of Staff	90,110	-	90,110	-
33	Office of Officers	181,036	-	181,036	4,017.441
34	Office of Officers	774,491.118	-	774,491.118	33,741.611
341	Office of Staff	265,217.218	-	265,217.218	177,018.111
35	Office of Officers	8,431.118	-	8,431.118	-
351	Office of Staff	-	-	-	-
36	Office of Officers	-	-	-	-
361	Office of Staff	-	-	-	-
37	Office of Officers	-	-	-	-
371	Office of Staff	-	-	-	-
38	Office of Officers	-	-	-	-
381	Office of Staff	-	-	-	-
39	Office of Officers	-	-	-	-
391	Office of Staff	-	-	-	-
40	Office of Officers	-	-	-	-
401	Office of Staff	-	-	-	-
41	Office of Officers	-	-	-	-
411	Office of Staff	-	-	-	-
42	Office of Officers	-	-	-	-
421	Office of Staff	-	-	-	-
43	Office of Officers	-	-	-	-
431	Office of Staff	-	-	-	-
44	Office of Officers	-	-	-	-
441	Office of Staff	-	-	-	-
45	Office of Officers	-	-	-	-
451	Office of Staff	-	-	-	-
46	Office of Officers	-	-	-	-
461	Office of Staff	-	-	-	-
47	Office of Officers	-	-	-	-
471	Office of Staff	-	-	-	-
48	Office of Officers	-	-	-	-
481	Office of Staff	-	-	-	-
49	Office of Officers	-	-	-	-
491	Office of Staff	-	-	-	-
50	Office of Officers	-	-	-	-
501	Office of Staff	-	-	-	-
51	Office of Officers	-	-	-	-
511	Office of Staff	-	-	-	-
52	Office of Officers	-	-	-	-
521	Office of Staff	-	-	-	-
53	Office of Officers	-	-	-	-
531	Office of Staff	-	-	-	-
54	Office of Officers	-	-	-	-
541	Office of Staff	-	-	-	-
55	Office of Officers	-	-	-	-
551	Office of Staff	-	-	-	-
56	Office of Officers	-	-	-	-
561	Office of Staff	-	-	-	-
57	Office of Officers	-	-	-	-
571	Office of Staff	-	-	-	-
58	Office of Officers	-	-	-	-
581	Office of Staff	-	-	-	-
59	Office of Officers	-	-	-	-
591	Office of Staff	-	-	-	-
60	Office of Officers	-	-	-	-
601	Office of Staff	-	-	-	-
61	Office of Officers	-	-	-	-
611	Office of Staff	-	-	-	-
62	Office of Officers	-	-	-	-
621	Office of Staff	-	-	-	-
63	Office of Officers	-	-	-	-
631	Office of Staff	-	-	-	-
64	Office of Officers	-	-	-	-
641	Office of Staff	-	-	-	-
65	Office of Officers	-	-	-	-
651	Office of Staff	-	-	-	-
66	Office of Officers	-	-	-	-
661	Office of Staff	-	-	-	-
67	Office of Officers	-	-	-	-
671	Office of Staff	-	-	-	-
68	Office of Officers	-	-	-	-
681	Office of Staff	-	-	-	-
69	Office of Officers	-	-	-	-
691	Office of Staff	-	-	-	-
70	Office of Officers	-	-	-	-
701	Office of Staff	-	-	-	-
71	Office of Officers	-	-	-	-
711	Office of Staff	-	-	-	-
72	Office of Officers	-	-	-	-
721	Office of Staff	-	-	-	-
73	Office of Officers	-	-	-	-
731	Office of Staff	-	-	-	-
74	Office of Officers	-	-	-	-
741	Office of Staff	-	-	-	-
75	Office of Officers	-	-	-	-
751	Office of Staff	-	-	-	-
76	Office of Officers	-	-	-	-
761	Office of Staff	-	-	-	-
77	Office of Officers	-	-	-	-
771	Office of Staff	-	-	-	-
78	Office of Officers	-	-	-	-
781	Office of Staff	-	-	-	-
79	Office of Officers	-	-	-	-
791	Office of Staff	-	-	-	-
80	Office of Officers	-	-	-	-
801	Office of Staff	-	-	-	-
81	Office of Officers	-	-	-	-
811	Office of Staff	-	-	-	-
82	Office of Officers	-	-	-	-
821	Office of Staff	-	-	-	-
83	Office of Officers	-	-	-	-
831	Office of Staff	-	-	-	-
84	Office of Officers	-	-	-	-
841	Office of Staff	-	-	-	-
85	Office of Officers	-	-	-	-
851	Office of Staff	-	-	-	-
86	Office of Officers	-	-	-	-
861	Office of Staff	-	-	-	-
87	Office of Officers	-	-	-	-
871	Office of Staff	-	-	-	-
88	Office of Officers	-	-	-	-
881	Office of Staff	-	-	-	-
89	Office of Officers	-	-	-	-
891	Office of Staff	-	-	-	-
90	Office of Officers	-	-	-	-
901	Office of Staff	-	-	-	-
91	Office of Officers	-	-	-	-
911	Office of Staff	-	-	-	-
92	Office of Officers	-	-	-	-
921	Office of Staff	-	-	-	-
93	Office of Officers	-	-	-	-
931	Office of Staff	-	-	-	-
94	Office of Officers	-	-	-	-
941	Office of Staff	-	-	-	-
95	Office of Officers	-	-	-	-
951	Office of Staff	-	-	-	-
96	Office of Officers	-	-	-	-
961	Office of Staff	-	-	-	-
97	Office of Officers	-	-	-	-
971	Office of Staff	-	-	-	-
98	Office of Officers	-	-	-	-
981	Office of Staff	-	-	-	-
99	Office of Officers	-	-	-	-
991	Office of Staff	-	-	-	-
Total		82,686,412.791	2,675,086.018	85,361,498.809	76,871,176,445



ELECTRICITY PURCHASE FROM IPP

Taka- 104,105,913.212

Particulars	FY-2017-2018		FY-2016-2017	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
KPCL, Kachua	420,024,848	4,350,520,616	414,341,640	3,750,356,658
NEPC Consortium Power Ltd. Haripur	165,249,900	2,163,238,665	220,354,000	3,201,868,545
RPC LTD, Mymensingh (210 MW)	1,012,729,264	4,013,246,401	1,092,051,624	2,839,654,674
Haripur Power Ltd	2,590,303,070	3,648,595,438	2,362,906,000	3,611,744,022
Meghnadhat Power Ltd	3,215,051,712	6,932,302,584	2,999,083,000	5,204,031,474
Doreen Power Generation & System Ltd -Arem	153,888,560	386,538,316	152,370,667	359,880,451
Doreen Power Generation & System Ltd - Tangail	147,008,215	378,982,345	139,611,730	348,277,970
Resista Power Ltd.	149,556,764	398,428,570	125,921,904	305,945,761
Summit Perbanchal Power Ltd-Jangalia	213,583,410	764,409,059	194,552,065	603,254,726
Summit Meghnadhat Power Ltd.	830,206,729	16,497,031,984	1,021,635,762	20,205,278,566
Malland Power Company Ltd	170,384,648	599,873,617	229,390,013	631,053,583
Raj Lanka Power Limited	225,936,819	2,591,250,630	201,277,765	2,474,374,827
Baraka Palenga Power Limited	277,917,456	2,506,396,859	276,508,128	2,622,307,842
Digital Power & Associates Ltd.	355,008,805	3,452,209,188	421,087,936	3,300,385,825
Regent Energy & Power Ltd.	463,345,635	1,385,956,823	653,335,426	1,495,536,363
United Power Generation & Distribution	40,992,480	471,167,703	178,341,120	511,415,977
RPCL, 52MW Gazipur	302,618,124	3,522,279,219	241,436,424	2,823,832,429
RPCL, 25MW Rawjan	140,503,330	1,698,818,164	117,031,010	1,462,335,414
Lakshman Bangla Power Ltd.	103,741,615	1,525,389,232	83,043,131	1,468,908,488
DCPV Power Ltd.	593,603,040	5,528,958,240	487,890,144	4,002,293,612
Sishia People Energy Ltd.	107,157,360	1,257,955,712	182,598,272	1,728,764,643
United Ashbagang Energy Ltd.	721,580,924	3,734,603,156	958,713,809	3,905,011,990
Summit Bibiyana II Power Company Ltd.	2,384,068,690	5,038,285,116	2,061,220,472	4,556,324,332
Summit Barisal Power Ltd.	535,777,528	4,910,158,196	710,876,160	5,281,071,811
Summit Narayanganj Power Unit B Ltd.	299,926,533	2,784,897,373	251,069,335	2,089,954,993
Doreen Southern Power Limited	288,291,222	2,676,898,296	284,714,520	2,189,371,252
Doreen Northern Power Limited	294,282,591	2,844,181,299	220,861,779	1,801,067,816
Power Pac Moizasa - Jamalpur	462,863,281	5,462,289,225	274,430,262	3,187,636,176
Shahjahanullah Power Generation Co. Ltd.	117,605,122	364,821,677	33,835,648	100,717,883
CLC Power Company Ltd.	305,834,659	3,173,291,035	123,332,266	1,276,122,469
Engreen Solar	3,367,010	55,228,688	-	-
Kushiza Power Company Ltd.	552,270,809	1,459,251,376	-	-
M/S Bianco Energy Generation Ltd.	135,403,013	1,544,722,703	-	-
Bangla Track Power Company Ltd.	43,368,336	1,347,442,237	-	-
Bangla Track Power Company Ltd. (Unit-2)	38,680,608	1,005,326,698	-	-
Aggreko Energy Solution Ltd. - Arambati (100MW)	8,933,647	143,742,380	-	-
Aggreko Energy Solution Ltd. - Bhairamganon (100MW)	14,951,645	393,671,402	-	-
AUR Energy 300MW	25,928,945	421,345,356	-	-
UMPL 200MW	52,346,400	457,766,832	-	-
Summit Gazipur II Power Ltd. - Koldia (336MW)	198,423,175	2,194,039,402	-	-
<b>Balance as at June 30, 2018</b>	<b>18,072,944,831</b>	<b>104,105,913,212</b>	<b>16,296,841,802</b>	<b>87,338,790,511</b>



## ELECTRICITY PURCHASE FROM INDIA

Taka-

28,125,816,144

Particulars	FY-2017-2018		FY-2016-2017	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
NVFN Ltd - India 250 MW	1,700,993,976	3,495,833,871	1,886,901,015	6,137,125,873
PTC India Ltd. 250MW	1,795,147,914	12,667,216,267	1,892,344,451	12,883,667,159
NVFN Ltd - India 150 MW (Tripura)	991,485,396	7,527,074,628	717,765,809	4,882,860,435
Power Grid Corporation of India - 250MW	-	703,588,925	-	1,011,114,165
PTC India Ltd. 40MW	300,267,500	1,530,576,145	197,429,520	1,010,724,183
Power Grid Corporation of India - 160MW	-	201,525,742	-	-
Balance as at June 30, 2018	4,787,894,786	28,125,816,144.33	4,684,040,795	25,925,491,812



## ELECTRICITY PURCHASE FROM RENTAL

Taka- 62,817,273.381

Particulars	FY-2017-2018		FY-2016-2017	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
AGGREKO, KHELSAG YEARS) LIQUID FUEL.	-	-	-	-
AGGREKO, INTERNATIONAL LTD -GHORASAL (145 MW)	510,063,023	2,226,183,156	995,642,760	3,490,345,410
AGGREKO, INTERNATIONAL LTD -B BARLA (83 MW)	334,439,484	1,746,117,538	513,299,767	1,826,969,398
AGGREKO, INTERNATIONAL LTD -ASHUGONJ (95 MW)	176,207,625	622,972,062	180,231,570	667,606,582
AGGREKO, INTERNATIONAL LTD -Khadra (51 MW)	99,348,940	2,349,205,331	79,089,810	2,026,304,023
BABKATULLAH ELECTRO DYNAMICS LTD.	218,089,032	728,038,763	281,850,576	732,432,581
SHAHBAZAR POWER CO. LTD.	381,564,619	1,404,799,351	402,946,118	1,257,107,043
DESH CAMBRIDGE, KUMEROGAN	45,818,811	172,092,400	55,237,549	166,467,741
ENERGYPRIMA, KUMEROGAN	145,990,269	497,922,855	266,002,400	931,415,807
ENERGYPRIMA, SHAHBAZAR	258,541,551	937,494,669	169,634,493	879,086,762
ENERGYPRIMA, FENCHUGONJ	255,959,306	932,351,269	271,642,379	1,040,780,891
ENERGYPRIMA, BOGRA	77,440,320	155,895,468	63,201,816	222,795,346
VENTURE ENERGY, BHOLA	166,077,155	751,545,506	88,291,385	244,346,148
DPA POWER GEN. INT. LTD.	109,116,124	2,846,114,571	83,705,137	2,421,835,009
QUANTUM POWER 100 MW HIERAGARA	-	-	-	-
DESH ENERGY 100 MW SIDDHIGONJ	126,478,464	4,003,787,969	160,387,800	4,534,190,371
SUMMIT NARAYANGONJ POWER LTD.	310,136,328	3,746,680,727	463,062,696	4,082,438,381
MAX POWER LTD -GHORASAL	289,711,985	1,404,225,547	441,298,667	1,779,263,008
KPCL -UNIT-2	558,435,279	5,748,463,581	511,273,292	4,666,155,450
KHANSAHAN ALI POWER LTD.	208,201,441	2,125,464,869	194,541,893	1,731,203,571
UNITED ASHUGONJ POWER LTD	-	-	183,233,971	1,051,929,400
QUANTUM POWER 80W APARA	124,136,842	1,029,064,693	-	-
BELCONSERVITUM & ASSOCIATES	380,150,736	4,251,681,543	369,322,581	3,696,117,162
R. Z. POWER LTD.	-	-	29,943,534	620,059,266
ENERGIS POWER CORPORATION LTD.	252,667,056	3,108,028,500	229,536,898	2,348,531,132
PRECISION ENERGY LTD.	117,916,629	642,756,316	234,115,397	978,891,791
DUTCH BANKLA POWER & ASSOCIATES LTD.	599,645,848	4,420,529,999	464,817,037	4,154,497,232
ACRON INFRASTRUCTURE SERVICE LTD.	590,667,150	5,710,921,036	605,933,460	5,236,897,342
AMINURASINHA POWER GENERATION)	273,149,816	3,306,079,991	219,130,196	2,697,522,666
POWER PAC MULTARA KERANIGUNI	337,035,960	4,314,569,483	326,670,312	3,419,331,749
NORTHERN POWER	243,986,033	3,084,261,484	176,846,065	2,562,779,761
GHB POWER LTD.	169,812,254	549,924,704	173,564,374	526,879,383
<b>Balance as at June 30, 2018</b>	<b>7,168,488,072</b>	<b>62,817,273,381</b>	<b>8,232,794,134</b>	<b>66,014,101,436</b>



## ELECTRICITY PURCHASE FROM PUBLIC PLANT

Taka-

72,895,422,864

Particulars	FY-2017-2018		FY-2016-2017	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
APSCCL (Except New 570 MW)	1,869,508,987	4,777,742,945	3,185,155,274	5,571,467,720
APSCCL (New 50 MW)	307,041,444	520,343,258	225,997,758	391,548,912
APSCCL (225 MW)	1,362,588,988	4,359,599,122	1,091,957,018	3,264,066,301
APSCCL (450 MW) South	2,314,541,302	7,766,090,107	1,536,169,851	5,190,041,587
APSCCL (450 MW) North	1,838,642,727	4,389,383,953	268,857,772	404,032,553
SIBU HARIPUR	74,314,970	506,373,669	-	405,318,010
DGCB Ltd (210X2MW)	635,819,480	2,311,774,179	508,944,824	1,759,683,690
DGCB Ltd (412)MW	3,008,508,176	5,655,624,969	2,857,063,664	4,987,909,631
DGCB Ltd (360)MW	370,373,819	407,411,201	-	-
North West Power Gen (NWPQCL)-Sirajgonj	891,430,588	4,035,562,691	1,566,500,836	3,477,677,366
North West Power Gen (NWPQCL)-Sirajgonj (Unit - 2)	572,681,206	7,648,533,682	-	-
North West Power Gen (NWPQCL)-Khalna	994,281,034	18,087,228,782	959,590,551	18,291,788,808
North West Power Gen (NWPQCL)-Bheramara	1,232,271,180	3,121,424,758	252,012,770	567,028,733
IPPB KPCCL PowerGen Ltd	201,571,144	9,299,450,347	763,257,340	9,090,554,301
<b>Balance as at June 30, 2018</b>	<b>16,134,575,045</b>	<b>72,895,422,864</b>	<b>13,213,907,458</b>	<b>53,401,117,521</b>



Note- 49

Transmission Expenses

Taka-

1,829,178,719

Wheeling Charges paid to PGCB is shown below :

Particulars	2017-2018	2016-2017
Wheeling Charges to PGCB	1,829,178,719	2,551,961,312
Closing Balance	1,829,178,719	2,551,961,312





NOTE-5] GENERAL & ADMINISTRATIVE EXPENSES

Code No.	Head of Accounts	Opening Expense Code No. 011	Microfinance Expense Code No. 152	Total Expense FY 2017-2018	Total Expense FY 2018-2019
1.01	Post Office	397,290,950	-	397,290,950	466,960,763
1.02	Post of Mail	339,651,779	-	339,651,779	392,311,226
1.03	Administration of Offices	187,004,171	-	187,004,171	201,601,126
1.04	Administration of Staff	224,291,609	-	224,291,609	242,178,492
1.05	Travel Allowance	14,709,418	-	14,709,418	162,799,299
1.06	Overseas Allowance (Single Entry)	56,71,878	-	56,71,878	57,95,071
1.07	Overseas Allowance (Double Entry)	147,872,489	-	147,872,489	171,567,691
1.08	Overseas Expenses (For Training)	81,682,181	-	81,682,181	76,46,138
1.09	Overseas Expenses (For Training)	17,818,612	-	17,818,612	11,179,728
1.10	Travel and Conveyance	4,628,199	-	4,628,199	8,262,613
1.11	House Rent Expenses	22,000	-	22,000	-
1.12	Medical Expenses	4,874,656	-	4,874,656	8,677,093
1.13	Medical Expenses	896,632	-	896,632	917,791
1.14	Supplies and Consumables	6,594,194	-	6,594,194	8,393,011
1.15	Books for Offices	99,666,129	-	99,666,129	17,461,624
1.16	Books for Staff	59,418,667	-	59,418,667	67,803,762
1.17	Books & News Journals (Members & Officials)	3,775,418	-	3,775,418	1,607,778
1.18	Books & News Journals (Members & Officials)	3,812,161	-	3,812,161	1,479,119
1.19	Books & Printing	11,128,458	-	11,128,458	11,479,418
1.20	Tools, Lenses & Dies	26,729,010	-	26,729,010	21,943,879
1.21	Office Tools	1,680,512	-	1,680,512	3,779,683
1.22	Office Charges (Other than)	1,917,815	-	1,917,815	2,479,796
1.23	Telephone Charges (Other than)	47,511,111	-	47,511,111	50,215,704
1.24	Telephone Charges (Other than)	18,820,262	-	18,820,262	18,219,817
1.25	Telephone Charges (Other than)	1,017,116	-	1,017,116	900
1.26	Post & Telegram	1,675,856	-	1,675,856	2,822,828
1.27	Telephone Calls & Dies	6,021,217	-	6,021,217	6,293,073
1.28	Printing & Production	87,127,845	-	87,127,845	121,077,113
1.29	Printing & Production	1,027,660	-	1,027,660	1,449,539
1.30	Land, Buildings, Furniture, Equip. & Good Will	13,728,214	-	13,728,214	1,015,592
1.31	Trucks & Motorcars	87,127	-	87,127	1,015,126
1.32	Fuel Used for Electricity Generation	4,000	-	4,000	-
1.33	Chairs/Tables used for Electricity Generation	-	-	-	-
1.34	Cables Used for Electricity Generation	-	-	-	-
1.35	Other Equip. & Instruments Used for Transport	79,121,082	-	79,121,082	41,011,715
1.36	Other Equip. & Instruments Used for Transport	3,080,382	-	3,080,382	12,748,134
1.37	Tools & Equip. & Instruments Used for Other Equipment	28,024	-	28,024	1,540
1.38	Tools & Equip. & Instruments	11,024,801	-	11,024,801	11,820,132
1.39	Tools & Equip. & Instruments (from other offices)	-	-	-	-
1.40	Current Duties & Tax Levies	-	-	-	-
1.41	Lease	179,187	-	179,187	-
1.42	Lease of Assets (Manufacture in BPO)	-	-	-	-
1.43	Depreciation & Write-off	-	-	-	-
1.44	Depreciation	139,187,189	-	139,187,189	238,712,081
1.45	Cost of Equipment	-	-	-	-
1.46	Lease & Hire of	208,672	-	208,672	147,897
1.47	Lease of Computers	-	-	-	-
1.48	Lease	-	-	-	-
1.49	Lease & Contribution	2,349,397	-	2,349,397	2,349,397
1.50	Lease of Land (Leases from Government Land)	-	-	-	-
1.51	Lease of Office & Staff	-	-	-	-
1.52	Lease of Office & Staff	-	-	-	-
1.53	Lease of Office & Staff	41,821,473	-	41,821,473	47,749,362
1.54	Lease of Office & Staff	-	-	-	-
1.55	Lease of Office & Staff	147,883,812	-	147,883,812	17,122,472
1.56	Lease of Office & Staff	13,000	-	13,000	-
1.57	Lease of Office & Staff	-	-	-	-
1.58	Lease of Office & Staff	62,914,576	-	62,914,576	98,612,188
1.59	Lease of Office & Staff	67,514,576	-	67,514,576	82,111,111
1.60	Lease of Office & Staff	-	-	-	19,378
1.61	Lease of Office & Staff	8,812	-	8,812	-
1.62	Lease of Office & Staff	4,017,114	-	4,017,114	4,241,084
1.63	Lease of Office & Staff	11,820,458	-	11,820,458	10,880,078
1.64	Lease of Office & Staff	1,821,142	-	1,821,142	31,215,028
1.65	Lease of Office & Staff	15,071	-	15,071	-
1.66	Lease of Office & Staff	118,791,844	-	118,791,844	111,949,144
1.67	Lease of Office & Staff	13,020,014	-	13,020,014	11,977,016
1.68	Lease of Office & Staff	-	-	-	-
1.69	Lease of Office & Staff	-	-	-	-
1.70	Lease of Office & Staff	-	-	-	-
1.71	Lease of Office & Staff	-	-	-	-
1.72	Lease of Office & Staff	-	-	-	-
1.73	Lease of Office & Staff	-	-	-	-
1.74	Lease of Office & Staff	-	-	-	-
1.75	Lease of Office & Staff	-	-	-	-
1.76	Lease of Office & Staff	-	-	-	-
1.77	Lease of Office & Staff	-	-	-	-
1.78	Lease of Office & Staff	-	-	-	-
1.79	Lease of Office & Staff	-	-	-	-
1.80	Lease of Office & Staff	-	-	-	-
1.81	Lease of Office & Staff	-	-	-	-
1.82	Lease of Office & Staff	-	-	-	-
1.83	Lease of Office & Staff	-	-	-	-
1.84	Lease of Office & Staff	-	-	-	-
1.85	Lease of Office & Staff	-	-	-	-
1.86	Lease of Office & Staff	-	-	-	-
1.87	Lease of Office & Staff	-	-	-	-
1.88	Lease of Office & Staff	-	-	-	-
1.89	Lease of Office & Staff	-	-	-	-
1.90	Lease of Office & Staff	-	-	-	-
1.91	Lease of Office & Staff	-	-	-	-
1.92	Lease of Office & Staff	-	-	-	-
1.93	Lease of Office & Staff	-	-	-	-
1.94	Lease of Office & Staff	-	-	-	-
1.95	Lease of Office & Staff	-	-	-	-
1.96	Lease of Office & Staff	-	-	-	-
1.97	Lease of Office & Staff	-	-	-	-
1.98	Lease of Office & Staff	-	-	-	-
1.99	Lease of Office & Staff	-	-	-	-
2.00	Lease of Office & Staff	-	-	-	-
2.01	Lease of Office & Staff	-	-	-	-
2.02	Lease of Office & Staff	-	-	-	-
2.03	Lease of Office & Staff	-	-	-	-
2.04	Lease of Office & Staff	-	-	-	-
2.05	Lease of Office & Staff	-	-	-	-
2.06	Lease of Office & Staff	-	-	-	-
2.07	Lease of Office & Staff	-	-	-	-
2.08	Lease of Office & Staff	-	-	-	-
2.09	Lease of Office & Staff	-	-	-	-
2.10	Lease of Office & Staff	-	-	-	-
2.11	Lease of Office & Staff	-	-	-	-
2.12	Lease of Office & Staff	-	-	-	-
2.13	Lease of Office & Staff	-	-	-	-
2.14	Lease of Office & Staff	-	-	-	-
2.15	Lease of Office & Staff	-	-	-	-
2.16	Lease of Office & Staff	-	-	-	-
2.17	Lease of Office & Staff	-	-	-	-
2.18	Lease of Office & Staff	-	-	-	-
2.19	Lease of Office & Staff	-	-	-	-
2.20	Lease of Office & Staff	-	-	-	-
2.21	Lease of Office & Staff	-	-	-	-
2.22	Lease of Office & Staff	-	-	-	-
2.23	Lease of Office & Staff	-	-	-	-
2.24	Lease of Office & Staff	-	-	-	-
2.25	Lease of Office & Staff	-	-	-	-
2.26	Lease of Office & Staff	-	-	-	-
2.27	Lease of Office & Staff	-	-	-	-
2.28	Lease of Office & Staff	-	-	-	-
2.29	Lease of Office & Staff	-	-	-	-
2.30	Lease of Office & Staff	-	-	-	-
2.31	Lease of Office & Staff	-	-	-	-
2.32	Lease of Office & Staff	-	-	-	-
2.33	Lease of Office & Staff	-	-	-	-
2.34	Lease of Office & Staff	-	-	-	-
2.35	Lease of Office & Staff	-	-	-	-
2.36	Lease of Office & Staff	-	-	-	-
2.37	Lease of Office & Staff	-	-	-	-
2.38	Lease of Office & Staff	-	-	-	-
2.39	Lease of Office & Staff	-	-	-	-
2.40	Lease of Office & Staff	-	-	-	-
2.41	Lease of Office & Staff	-	-	-	-
2.42	Lease of Office & Staff	-	-	-	-
2.43	Lease of Office & Staff	-	-	-	-
2.44	Lease of Office & Staff	-	-	-	-
2.45	Lease of Office & Staff	-	-	-	-
2.46	Lease of Office & Staff	-	-	-	-
2.47	Lease of Office & Staff	-	-	-	-
2.48	Lease of Office & Staff	-	-	-	-
2.49	Lease of Office & Staff	-	-	-	-
2.50	Lease of Office & Staff	-	-	-	-
2.51	Lease of Office & Staff	-	-	-	-
2.52	Lease of Office & Staff	-	-	-	-
2.53	Lease of Office & Staff	-	-	-	-
2.54	Lease of Office & Staff	-	-	-	-
2.55	Lease of Office & Staff	-	-	-	-
2.56	Lease of Office & Staff	-	-	-	-
2.57	Lease of Office & Staff	-	-	-	-
2.58	Lease of Office & Staff	-	-	-	-
2.59	Lease of Office & Staff	-	-	-	-
2.60	Lease of Office & Staff	-	-	-	-
2.61	Lease of Office & Staff	-	-	-	-
2.62	Lease of Office & Staff	-	-	-	-
2.63	Lease of Office & Staff	-	-	-	-
2.64	Lease of Office & Staff	-	-	-	-
2.65	Lease of Office & Staff	-	-	-	-
2.66	Lease of Office & Staff	-	-	-	-
2.67	Lease of Office & Staff	-	-	-	-
2.68	Lease of Office & Staff	-	-	-	-
2.69	Lease of Office & Staff	-	-	-	-
2.70	Lease of Office & Staff	-	-	-	-
2.71	Lease of Office & Staff	-	-	-	-
2.72	Lease of Office & Staff	-	-	-	-
2.73	Lease of Office & Staff	-	-	-	-
2.74	Lease of Office & Staff	-	-	-	-
2.75	Lease of Office & Staff	-	-	-	-
2.76	Lease of Office & Staff	-	-	-	-
2.77	Lease of Office & Staff	-	-	-	-
2.78	Lease of Office & Staff	-	-	-	-
2.79	Lease of Office & Staff	-	-	-	-
2.80	Lease of Office & Staff	-	-	-	-
2.81	Lease of Office & Staff	-	-	-	-
2.82	Lease of Office & Staff	-	-	-	-
2.83	Lease of Office & Staff	-	-	-	-
2.84	Lease of Office & Staff	-	-	-	-
2.85	Lease of Office & Staff	-	-	-	-
2.86	Lease of Office & Staff	-	-	-	-
2.87	Lease of Office & Staff	-	-	-	-
2.88	Lease of Office & Staff	-	-	-	-
2.89	Lease of Office & Staff	-	-	-	-
2.90	Lease of Office & Staff	-	-	-	-
2.91	Lease of Office & Staff	-	-	-	-
2.92	Lease of Office & Staff	-	-	-	-
2.93	Lease of Office & Staff	-	-	-	-
2.94	Lease of Office & Staff	-	-	-	-
2.95	Lease of Office & Staff	-	-	-	-
2.96	Lease of Office & Staff	-	-	-	-
2.97	Lease of Office & Staff	-	-	-	-
2.98	Lease of Office & Staff	-	-	-	-
2.99	Lease of Office & Staff	-	-	-	-
3.00	Lease of Office & Staff	-	-	-	-
3.01	Lease of Office & Staff	-	-	-	-
3.02	Lease of Office & Staff	-	-	-	-
3.03	Lease of Office & Staff	-	-	-	-
3.04	Lease of Office & Staff	-	-	-	-
3.05	Lease of Office & Staff	-	-	-	-
3.06	Lease of Office & Staff	-	-	-	-
3.07	Lease of Office & Staff	-	-	-	-
3.08	Lease of Office & Staff	-	-	-	-
3.09	Lease of Office & Staff	-	-	-	-
3.10	Lease of Office & Staff	-	-	-	-
3.11	Lease of Office & Staff	-	-	-	-
3.12	Lease of Office & Staff	-	-	-	-
3.13	Lease of Office & Staff	-	-	-	-
3.14	Lease of Office & Staff	-	-	-	-
3.15	Lease of Office & Staff	-	-	-	-
3.16	Lease of Office & Staff	-	-	-	-
3.17	Lease of Office & Staff	-	-	-	-
3.18	Lease of Office & Staff	-	-	-	-
3.19	Lease of Office & Staff	-	-	-	-
3.20	Lease of Office & Staff	-	-	-	-
3.21	Lease of Office & Staff	-	-	-	-
3.22	Lease of Office & Staff	-	-	-	-
3.23	Lease of Office & Staff	-	-	-	-
3.24	Lease of Office & Staff	-	-	-	-
3.25	Lease of Office & Staff	-	-	-	-
3.26	Lease of Office & Staff	-	-	-	-
3.27	Lease of Office & Staff	-	-	-	-
3.28	Lease of Office & Staff	-	-	-	-
3.29	Lease of Office & Staff	-	-	-	-
3.30	Lease of Office & Staff	-	-	-	-
3.31	Lease of Office & Staff	-	-	-	-
3.32	Lease of Office & Staff	-	-	-	-

Note- 52

Financing and Other Charges

Taka-

5,057,497,885

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	2017-2018	2016-2017
Interest on Foreign Loan (Code-671)	2,773,608,475	1,114,602,173
Interest on Government Loan (Code-672)	1,627,760,741	1,635,552,921
Interest on GPF & CPF (Code-675)	654,238,905	601,495,141
Interest on Bank O/D/ LTR Short Term Loan (Code-676)	1,889,764	-
<b>Closing Balance</b>	<b>5,057,497,885</b>	<b>3,351,450,235</b>



Note- 53

Interest Expenses on Budgetary Support From Govt.

Taka-

11,883,129,000

Particulars	2017-2018	2016-2017
Interest on Budgetary Support From Govt. (Code-672a)	11,883,129,000	11,288,297,047
<b>Closing Balance</b>	<b>11,883,129,000</b>	<b>11,288,297,047</b>



Note- 54

Loss/(Gain) due to Exchange Rate Fluctuation

Taka-

2,444,478,187

Generation, Distribution and Miscellaneous wise ERF is shown below :

Particulars	2017-2018	2016-2017
Generation	2,051,954,626	546,704,449
Distribution	392,523,560	(271,857,160)
Miscellaneous	-	-
<b>Closing Balance</b>	<b>2,444,478,187</b>	<b>271,847,289</b>

Projects wise detail calculation is shown in Note-29



Note- 55

Assets Insurance Fund

Particulars	Taka-	
	2017-2018	2016-2017
Assets Insurance Fund	15,000,000	15,000,000
<b>GRAND TOTAL</b>	<b>15,000,000</b>	<b>15,000,000</b>



Note-56

**PROVISION FOR MAINTANANCE & DEVELOPMENT FUND**

Taka-

11,626,667,036

Maintenance Fund is shown below :

Particulars	2017-2018	2016-2017
Maintenance & Development	11,626,667,036	13,640,707,389
<b>Closing Balance</b>	<b>11,626,667,036</b>	<b>13,640,707,389</b>



Note- 57

Subsidy From Government

Taka (9,562,000,000)

Particulars	2017-2018	2016-2017
Subsidy From Government	(9,562,000,000)	-
Closing Balance	(9,562,000,000)	-



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
<b>Revenue:-</b>			
	RAO, Mymensingh	-	468
	RAO, Rangpur (New)	-	-
	Directorate of Finance	1,489,727,385	1,536,028,636
	Rangpur 20 MW (New)	-	-
	Sylhet 20 MW (New)	-	-
	New Shantidhar 30 MW	-	-
	Sylhet 150 MW	710,208	-
	Bera 70 MW	328,899	-
	Daghabari 50 MW	214,697	-
	Daghabari 171 MW	-	-
	Kaptai P/S	-	-
	Khulna P/S	-	3,947,747
	Farsapore P/S	-	145,581
	Khulna E/A	-	6,368
	Jessor E/A	-	83,247
	CPAAC	33,645,634	40,534,532
	<b>Total Revenue</b>	<b>1,524,626,873</b>	<b>1,580,746,479</b>
<b>Overhead:-</b>			
	RAO, Chandpur	-	-
	RAO, M&CO	-	-
	RAO, Rajshahi	4,325	-
	RAO, Khulna	-	343,250
	<b>Total Overhead</b>	<b>4,325</b>	<b>343,250</b>
<b>Development:-</b>			
	Dibhanga-400MW(South)	-	-
	Shahbazar 300 MW CC2999	-	-
	101 MW H.F.O. Chapainowabganj	-	-
	150 M. W. Sylhet Conversion	-	-
	<b>Total Development</b>	<b>-</b>	<b>-</b>
	<b>Total Revenue+Overhead - Development</b>	<b>1,524,631,198</b>	<b>1,581,089,729</b>
Adjustment		-	-
Trustee Board		-	-
Balance as at June 30, 2018			<b>56,458,532</b>

