

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
NON-CURRENT ASSETS			
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
WRITTEN DOWN VALUE	5	359,219,006,923	315,915,684,203
PROJECT - IN - PROGRESS	6	148,107,093,830	145,761,096,963
INVESTMENT IN SHARES	7	24,716,266,948	23,369,009,228
TOTAL NON-CURRENT ASSETS		532,042,367,701	485,045,790,394
CURRENT ASSETS			
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
TOTAL CURRENT ASSETS		292,609,450,906	288,904,377,665
TOTAL PROPERTY & ASSETS		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



8

3



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

Figures In Taka.

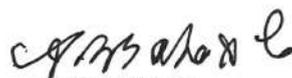
EQUITY & LIABILITIES	NOTE	AS AT 30-06-2019	AS AT 30-06-2018
AUTHORIZED CAPITAL		200,000,000,000	200,000,000,000
EQUITY & RESERVE			
PAID UP CAPITAL	18	199,789,679,430	187,959,725,430
GOVERNMENT EQUITY	18.1	2,574,060,000	-
RETAINED EARNINGS	19	(579,637,444,825)	(575,427,924,045)
APPRAISAL SURPLUS	20	117,057,871,482	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)
NON-CURRENT LIABILITIES			
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
CURRENT LIABILITIES			
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
TOTAL EQUITY & LIABILITIES		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
OPERATING REVENUE			
ENERGY SALES	42	330,640,293,772	297,411,590,243
OTHER OPERATING INCOME	43	14,428,432,752	8,632,555,209
		345,068,726,523	306,044,145,452
OPERATING EXPENSES			
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
		395,533,006,013	368,118,894,875
OPERATING INCOME / (LOSS)		(50,464,279,490)	(62,074,749,423)
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
INCOME / (LOSS)		(70,460,648,728)	(79,015,376,307)
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)
COMPREHENSIVE INCOME / (LOSS)		(1,746,142,851)	(83,539,521,530)
RETAINED EARNINGS			
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)
BALANCE AS AT JUNE 30, 2019		(579,637,444,825)	(575,427,924,045)

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
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2019

SL. #	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT
	CASH FLOW FROM OPERATING ACTIVITIES			
A	Total Receipts from BPDB Customer, REB & Others			
	Operating Revenue Note-40 & 41	345,068,726,523		
	Accounts Receivable-Trade-Opening-Note-9	108,021,304,638		
	Accounts Receivable-Trade-Closing-Note-9	(111,587,342,806)		
	Accounts Receivable-Others -Opening-Note-10 (Except 142A, 142B & 142C)	1,753,964,961		
	Accounts Receivable-Others -Closing-Note-10 (Except 142A, 142B & 142C)	(1,753,964,961)		
	Provision for Bad Debt-Opening-Note-12	(1,236,107,585)		
	Provision for Bad Debt-Closing-Note-12	1,236,107,585		
			341,502,688,355	
B	Less Total Payment for Operating Expenses & Others			
	Operating Expenses net of Depreciation*01	376,136,177,291		
	Previous Year's Adjustments-Note-54	2,463,377,930		
	Interest Charges- Sh-52 (Code-675 & Interest of Foreign Loan paid in cash)	4,557,215,182		
	Liquidity Reserve-Opening- Note-22	72,053,500		
	Liquidity Reserve-Closing - Note-22	(72,053,500)		
	Accounts Payable-Opening -Note-30	71,956,665,754		
	Accounts Payable-Closing- Note-30	(71,621,278,530)		
	Security Deposit Contractor's-Opening -Note-31	1,620,077,853		
	Security Deposit Contractor's-Closing- Note-31	(1,648,910,599)		
	Other Liabilities-Opening-Note-38	1,845,312,248		
	Other Liabilities-Closing-Note-38	(2,114,352,021)		
	Advance to Contractors-Opening - Note-13	(8,761,845,767)		
	Advance to Contractors-Closing - Note-13	4,768,612,331		
	Advance to Employees-Opening- Note-14	(1,824,712,776)		
	Advance to Employees-Closing- Note-14	1,996,476,837		
	Stock & Stores-Opening- Note-15	(14,145,785,082)		
	Stock & Stores-Closing- Note-15	17,012,109,189		
	Clearing Account-Opening- Note-39	2,158,219,023		
	Clearing Account-Closing- Note-39	7,795,905,573		
	Deposits & Prepaid-Opening- Note-16	(5,141,384,168)		
	Deposits & Prepaid-Closing -Note-16	6,001,236,407		
			393,053,116,674	
C	Reimbursable Project Aid- received-Sh-35			
D				
E	NET CASH OUTFLOW FROM OPERATING ACTIVITIES (A-B-C-D)			(51,550,428,319)
	CASH FLOW FROM INVESTING ACTIVITIES:			
	Consumers Security Deposit -Note-27 (Closing-Opening)	293,491,761		
	Capital Expenditure-UPIS- Sh-3	(8,030,835,029)		
	Capital Expenditure-PIP*06(Net Cash)	(52,023,406,437)		
	Employees Contribution to GPF, CPF & Pension Fund-Note-28&29(Closing-Opening)	1,804,713,556		
	Investment in Share -07	(1,347,257,720)		
	Encashment of FDR-Sh-07	10,743,387,728		
	Investment in FDR-Sh-07	(10,583,071,847)		
F	NET CASH OUT FLOW FROM INVESTING ACTIVITIES			(59,142,977,988)
	CASH FLOW FROM FINANCING ACTIVITIES:			
	Capital Contribution -Note-17 (Closing-Opening)	13,639,791,600		
	Grant-Note-20 (Closing- Opening)	1,000,750,000		
	Govt. Loan- Sh-24 (Loan Drawn during the Year)	9,613,674,400		
	Reimbursable Project Aid- received-Sh-35	-		
	Foreign Loan- Sh-26 Loan wise(Loan Drawn during the Year)	12,740,686,347		
	Deposit Work Fund -Note-21 (Closing- Opening)	1,606,830,242		
	DSL (Principal due) PGCB, APSC & WZPDC (Except Cash) A/R Other	1,818,184,397		
	DSL (Interest) PGCB, APSC & WZPDC (Except Cash) A/R Other	428,169,709		
	Repayment of Foreign Loan-Sh-34	(7,538,421,676)		
	Repayment of Govt. Loan-Sh-34	(700,000,000)		
	Refund of Govt. Loan- Sh-24	(10,998,400)		
	Refund of Equity to GOB	(16,497,600)		
G	NET CASH INFLOW FROM FINANCING ACTIVITIES			32,582,169,019
H	NET CASH OUTFLOW (E+F+G)			(78,111,237,287)
I	CASH RECEIVED FROM GOVT. AS BUDGETARY SUPPORT			79,667,300,000
J	OPENING CASH IN HAND			48,816,713,898
K	CLOSING CASH IN HAND(H+I+J)			50,372,776,610


Director Accounts
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. (NWPGCL);
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, SIPPs, 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.



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
	Tk.	532,042,367,701

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

(Note-03) **Tk. 617,954,488,788**

Less: Accumulated Depreciation (Note-04) Tk. 258,735,481,865

Balance at 30 June, 2019 Tk. 359,219,006,923



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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. Chapainabapgong 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
Total	Tk. 51,035,883,450

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
Balance at 30 June, 2019	Tk. 148,107,093,830

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
Total	47	Projects	Tk. 148,107,093,830

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, NWPFCOL, 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.	34,950
	Tk.	17,012,109,189

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



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11



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	<u>1,000,750,000</u>
Balance as at 30 June, 2019	Tk	7,436,755,860

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

16.00 Deposit work Fund : Tk. 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.	<u>1,606,830,242</u>
	Tk.	5,061,162,856
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2019	Tk.	5,061,162,856

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.	86,064,523,213

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)



24



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.	<u>390,000,000</u>
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2019	Tk.	<u>390,000,000</u>

(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.	<u>431,601,200,000</u>
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2019	Tk.	<u>431,601,200,000</u>

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**.



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13



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

Tk. 330,640,293,772

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.



34

14





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:		
<u>Cost of Completed Projects</u>		
Generation	47,904,116,574	
Transmission	-	
Distribution	2,430,106,357	
General- PC Pole & Civil works	701,660,519	
Total Cost of Completed Projects		51,035,883,450
<u>Capital Expenditure made from Revenue Fund</u>		
Generation	3,395,525,702	
Transmission	-	
Distribution	5,844,174,434	
General- PC Pole & Civil works	43,599,959	
Total Cost of Revenue Fund		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	-	
Closing Balance as at June 30, 2019		1,252,465,066
		617,954,488,788

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15





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
Closing Balance as at June 30, 2019		258,735,481,865

97

16





Note- 5 Fixed Assets Schedule-2018-2019

Taka

359,219,006,923

PARTICULARS	UTILITY PLANT IN SERVICE				DEPRECIATION			Grand Total	Written Down Value
	Opening Balance	Addition	Closing Balance	On Opening Assets	On Addition	Total			
1	2	3	4=(2+3)	5	6	7	8=(6+7)	9=(5+8)	10
GENERATION :									
LAND	7,243,561,605	538,444,756	7,782,006,360	-	-	-	-	-	7,782,006,360
BUILDING	23,410,578,946	4,302,530,782	27,713,109,728	12,834,432,952	749,138,526	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	741,633,657	9,223,280,707	135,214,769,555	176,188,804,331
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	48,500,658	753,968,473	679,263,146	26,204,668	2,182,530	28,387,198	707,650,344	46,318,128
FURNITURE	311,935,115	58,062,498	369,997,613	173,608,177	9,981,924	929,000	10,910,924	184,519,100	185,478,513
Sub - Total	359,965,878,416	51,299,642,276	411,265,520,692	157,616,942,063	13,061,544,046	813,585,679	13,875,129,725	171,492,071,788	239,773,448,905
TRANSMISSION :									
LAND	2,500,428,313	-	2,500,428,313	-	-	-	-	-	2,500,428,313
BUILDING	1,835,624,884	-	1,835,624,884	967,737,499	-	-	-	967,737,499	867,887,385
PLANT & MACHINERY	48,616,939,538	-	48,616,939,538	19,723,518,560	-	-	-	19,723,518,560	28,893,420,978
VEHICLES	64,221,206	-	64,221,206	44,171,730	-	-	-	44,171,730	20,049,476
FURNITURE	104,688,292	-	104,688,292	54,055,399	-	-	-	54,055,399	50,632,892
Sub - Total	53,121,902,233	-	53,121,902,233	20,789,483,189	-	-	-	20,789,483,189	32,332,419,044
DISTRIBUTION :									
LAND	8,824,581,580	-	8,824,581,580	-	-	-	-	-	8,824,581,580
BUILDING	6,461,871,481	98,197,693	6,560,069,174	4,778,658,637	206,779,887	1,571,163	208,351,050	4,987,009,688	1,573,059,487
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	3,798,577,676	57,422,983,572	64,947,208,135
VEHICLES	637,228,179	191,096,573	828,324,752	505,309,417	57,350,536	8,599,346	65,949,882	571,259,299	257,065,453
FURNITURE	604,804,869	34,910,063	639,714,932	241,301,820	19,353,756	558,561	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	75,980,415,450
GENERAL :									
COMPUTER	100,367,020	5,900	100,372,920	100,351,945	15,075	94	15,169	100,367,114	5,806
VEHICLES	886,329,468	15,000,000	901,329,468	619,768,230	67,346,859	675,000	68,021,859	687,790,088	213,539,380
PLANT & MACHINERY	1,842,465,024	99,695,424	1,942,160,448	596,970,738	58,958,881	1,595,127	60,554,008	657,524,745	1,284,635,702
BUILDING	4,012,873,771	1,819,894,438	5,832,768,209	1,381,984,398	128,411,961	29,118,311	157,530,272	1,539,514,670	4,293,253,539
FURNITURE	729,409,136	58,927,566	788,336,703	201,979,645	23,341,092	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	12,350,660,390	1,993,523,328	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
GRAND TOTAL	556,382,840,177	61,571,648,611	617,954,488,788	240,467,155,974	17,284,411,309	983,914,581	18,268,325,891	258,735,481,865	359,219,006,923

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17





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 :			138,335,477,963
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		2,063,899,242	
IDC - Local		567,125,000	
TOTAL LOCAL EXPENDITURE		51,218,158,210	
Foreign Expenses :			
Exchange Rate Fluctuation		642,878,682	
Disbursement for the year		9,304,505,338	
TOTAL FOREIGN EXPENDITURE		9,947,384,020	
TOTAL LOCAL AND FOREIGN EXPENDITURE		61,165,542,230	
Less : (Code-511)			
Development Income		358,042,912	
RPA		-	
TOTAL LESS		358,042,912	
TOTAL COST OF PROJECT		60,807,499,318	60,807,499,318
Less:			
Cost of Completed Projects Transferred to Assets in Operation (Details in Note - 6.01)		51,035,883,451	
TOTAL COST OF COMPLETED PROJECTS		51,035,883,451	51,035,883,451
Closing Balance as at June 30, 2019			148,107,093,830



Note -6.01 Project in Progress (2018-2019)

Project / Scheme - wise expenditure is shown below :

Sl. No.	Name of Projects/Scheme	Opening Balance as at July 01, 2018		Prior Year Adjustment		Adj. for IDC on F. Loan	Adjusted Opening Balance		Total	
		Local	Foreign	Local	Foreign		Local	Foreign		
A.: GENERATION										
1	Ghorashal 4th unit Re powering	10,564,714.027	204,884,936	-	-	-	10,564,714.027	204,884,936	10,769,598,962	
2	Ghorashal 3rd unit Re powering	998,404,931	21,306,996,064	-	-	-	998,404,931	21,306,996,064	22,305,400,995	
3	Shakibah 225 MW CCGP	4,978,156,793	10,269,311,072	-	-	-	4,978,156,793	10,269,311,072	15,247,467,864	
4	Ctg. & Khulna 13000'2 M W TPSC Project	2,062,651,206	-	-	-	-	2,062,651,206	-	2,062,651,206	
5	Rehabilitation & Modernization (Unit-3, 4&5) of Ashuganga Power Station Complex	5,309,882,609	-	-	-	-	5,309,882,609	-	5,309,882,609	
6	Bhivana-3, 400MW Combined Cycle Power Plant Project	6,861,946,610	11,895,418,473	-	-	-	6,861,946,610	11,895,418,473	18,757,365,082	
7	100 MW Bagabri Conversion Project	92,398,289	-	-	-	-	92,398,289	-	92,398,289	
8	150 MW Sylhet Conversion Project	813,087,412	-	-	-	-	813,087,412	-	813,087,412	
9	70 MW Sahajabazar Conversion Project	44,096,615	-	-	-	-	44,096,615	-	44,096,615	
10	Barapukuria 275 MW Coal Fired Power Plant Extension-3 Unit	5,892,872,265	18,602,590,959	-	-	-	5,892,872,265	18,602,590,959	24,495,463,224	
11	Construction of Khulna Based Power Plant Connecting Road	1,397,169,415	-	-	-	-	1,397,169,415	-	1,397,169,415	
12	Saidpur 150 MW HSD Based SCPP Project	0	-	-	-	-	0	-	0	
13	Khulna 330 MW CCGP	23,417,628	-	-	-	-	23,417,628	-	23,417,628	
14	Moheshkhali 2-600/700MW Coal Based project	5,941,814,876	-	-	-	-	5,941,814,876	-	5,941,814,876	
15	Bibiyan-400MW(South)	1,555,427,826	-	-	-	-	1,555,427,826	-	1,555,427,826	
16	Sirajgongj 150 MW	31,295,766	-	-	-	-	31,295,766	-	31,295,766	
17	Khulna 150 MW	20,939,100	-	-	-	-	20,939,100	-	20,939,100	
18	150 MW Bholra Power Station	6,468,489	-	-	-	-	6,468,489	-	6,468,489	
19	Geonashali unit Re-Powering project	5,419,695	-	-	-	-	5,419,695	-	5,419,695	
20	Rampal P/S project (Block Land Dev. Reserve&Boundari Wall construction project)	-	-	-	-	-	-	-	-	
21	Sharijuaar 100 MW Gas Turbine Power Plant Construction Project	792,920,131	-	-	-	-	792,920,131	-	792,920,131	
22	Land Acquisition for Moheshkhali Power Hub Project Dhaka	7,463,515,000	-	-	-	-	7,463,515,000	-	7,463,515,000	
23	Construction of 60 MW Solar Photovoltaic Greed Connected Power Plant, Rangunia, Chittagong	2,231,395,602	-	-	-	-	2,231,395,602	-	2,231,395,602	
24	55 MW Solar Park Gangachara Rangpur Project	604,085,085	-	-	-	-	604,085,085	-	604,085,085	
25	Chapatnabong 100 MW PPP Project	4,762,551	-	-	-	-	4,762,551	-	4,762,551	
26	330 MW Shahbazar Project	37,477,242	-	-	-	-	37,477,242	-	37,477,242	
27	Installation of an offgrid wind solar system in Haijai	-	-	-	-	-	-	-	-	
28	Installation of 7.4 MW Solar PV Grid Connected Generation Project At Kapitai	116,629,446	-	-	-	-	116,629,446	-	116,629,446	
29	Installation of 100MW Solar Photovoltaic(PV) Based Grid Connected Power Generation Plant at Sonagaz-Ujzila of Feni	-	27,596,595	-	-	-	-	27,596,595	144,226,041	
Total of Generation (A)		57,850,948,609	62,306,798,098	120,157,746,707	(7,425,619,000)	-	50,435,339,609	62,306,798,098	112,733,137,707	
B.: DISTRIBUTION										
1	Power Distribution System Development Project, Raibahi	3,658,159,124	-	-	-	-	3,658,159,124	-	3,658,159,124	
2	Power Distribution System Development Project, Sylhet Zone	2,640,440,694	-	-	-	-	2,640,440,694	-	2,640,440,694	
3	IVVR Project (Ph-2)	9,797,714	-	-	-	-	9,797,714	-	9,797,714	
4	Pre-Paid Metering - South Zone Project	-	-	-	-	-	-	-	-	
5	5 Town Power Distribution Project: WZPDCI	1,256,165,623	1,896,726,453	-	-	-	1,256,165,623	1,896,726,453	3,152,892,076	
6	Power dist. system development project, CTG Zone	6,629,822,559	-	-	-	-	6,629,822,559	-	6,629,822,559	
7	Power Distribution System Development Project, Rangpurzone,	3,692,627,640	-	-	-	-	3,692,627,640	-	3,692,627,640	
8	Jurachari-Borokol Upazilla Project	74,030,011	-	-	-	-	74,030,011	-	74,030,011	
9	Chittagong Hill Tract Elect. Project Phase-3	29,477,133	-	-	-	-	29,477,133	-	29,477,133	
10	Durgam, Ikar Alakay Nobayon Joggajaleni Pilot Project, Sylhet	155,017,157	-	-	-	-	155,017,157	-	155,017,157	
11	Solar Street Lighting Program In City Corporation	654,612,621	462,187,491	-	-	-	654,612,621	462,187,491	1,116,800,112	
12	Electrification Project Rangamati	23,608	-	-	-	-	23,608	-	23,608	
13	Pre-Payment Metering Dis Zone Comilla & Mymensingh	309,145,338	-	-	-	-	309,145,338	-	309,145,338	
14	Development of Power Distribution system in three hilly districts, project	827,278,536	-	-	-	-	827,278,536	-	827,278,536	
15	Power Distribution System Development Project, Cumilla Zone	14,744,734	-	-	-	-	14,744,734	-	14,744,734	
16	Power Distribution System Development Project, Mymensingh Zone	188,456,205	-	-	-	-	188,456,205	-	188,456,205	
17	Pre Payment Metering Project, Rajshahi Zone, (Phase-2) Bpob. Dhaka	279,542,603	-	-	-	-	279,542,603	-	279,542,603	
18	Pre Payment Metering Project, Chittagong Zone (Phase-2), Bpob. Dhaka	583,888,965	-	-	-	-	583,888,965	-	583,888,965	
19	Pre Payment Metering Project, Mymensingh Zone (Phase-2), Bpob. Dhaka	513,929,053	-	-	-	-	513,929,053	-	513,929,053	
20	Pre Payment Metering Project, Cumilla Zone (Phase-2), Bpob. Dhaka	463,012,514	-	-	-	-	463,012,514	-	463,012,514	
21	Pre Payment Metering Project, Sylhet Zone, Bpob. Dhaka	203,685,866	-	-	-	-	203,685,866	-	203,685,866	
22	Pre Payment Metering Project, Rangpur Zone (Phase-2), Bpob. Dhaka	591,500,285	-	-	-	-	591,500,285	-	591,500,285	
23	Greater Chittagong Power Distribution Project (SCADA)	-	-	-	-	-	-	-	-	
24	Power Distribution System Development Project Chittagong Zone (P-2)	-	-	-	-	-	-	-	-	
Total of Distribution (B)		22,775,357,984	2,358,913,944	25,134,271,928	-	-	22,775,357,984	2,358,913,944	25,134,271,928	
C.: MISCELLANEOUS										
1	Thanchi Solar Photo Voltaic Electrification Project	40,230,197	-	-	-	-	40,230,197	-	40,230,197	
2	Bangladesh Power Management Institute construction project	974,082	-	-	-	-	974,082	-	974,082	
3	Kapali-Boychari	76,719,200	-	-	-	-	76,719,200	-	76,719,200	
4	Land De. & Boundary Wall Construction of BPDB Own Land at Keraniganj	351,154,850	-	-	-	-	351,154,850	-	351,154,850	
Total of Miscellaneous (D)		469,078,328	-	469,078,328	-	-	469,078,328	-	469,078,328	
Total of Generation (A)+B+C		81,095,384,921	64,665,712,042	145,761,096,963	(7,425,619,000)	-	73,669,765,921	64,665,712,042	138,335,477,963	



Sl. No.	Name of Projects/Scheme	Transaction during the Year 2018-2019		Completed Project		Transferred		Closing Balance of on-Going Project		
		Local	Foreign	Local	Total	Foreign	Total	Local	Foreign	Total
A. GENERATION										
1	Ghorashal 4th unit Re powering	3,380,817,574	(9,502,406)	-	3,371,315,168	-	-	13,945,531,601	195,382,529	14,140,914,130
2	Ghorashal 3rd unit Re powering	1,196,915,788	508,855,679	-	1,705,771,467	-	-	2,195,320,719	21,815,851,742	24,011,172,462
3	Sikabaha 225 MW CAPP	592,150,518	2,922,841,117	-	3,514,991,635	5,370,307,310	13,192,152,189	2,165,277,246	-	2,165,277,246
4	Ctg. & Khulna 1300*2 M W TPSC Project.	102,626,040	-	-	102,626,040	-	-	5,309,882,609	-	5,309,882,609
5	Rehabilitation & Modernization (Unit-3 & 5) of Ashaugon Power Station Complex	-	-	-	-	-	-	8,462,278,580	16,396,574,013	24,858,852,593
6	Bibiyana-3, 400MW Combined Cycle Power Plant Project	1,600,331,970	4,501,155,540	-	6,101,487,511	-	-	98,004,617	-	98,004,617
7	100 MW Bagairani Conversion Project	5,606,328	-	-	5,606,328	-	-	3,603,169,682	-	3,603,169,682
8	150 MW Sylhet Conversion Project	2,790,082,269	-	-	2,790,082,269	-	-	48,634,031	-	48,634,031
9	150 MW Sahalbar Conversion Project	4,537,417	-	-	4,537,417	-	-	-	-	-
10	Barapukuria 275 MW Coal Fired Power Plant Extension-3 Unit	1,120,371,327	-	-	1,120,371,327	7,013,243,592	18,602,590,959	25,615,834,552	-	25,615,834,552
11	Construction of Khulna Based Power Plant Connecting Road	952,471,947	-	-	952,471,947	2,349,641,362	-	2,349,641,362	-	2,349,641,362
12	Saidpur-150 MW HSD Based SCPP Project	3,648,814	-	-	3,648,814	-	-	3,648,814	-	3,648,814
13	Khulna 330 MW CAPP	4,290,145,637	-	-	4,290,145,637	-	-	4,313,563,265	-	4,313,563,265
14	Moheshkhali 2-800/700MW Coal Based Project	38,826,641	-	-	38,826,641	-	-	5,980,641,517	-	5,980,641,517
15	Bibiyana-400MW(South)	12,209,767,720	-	-	12,209,767,720	-	-	13,765,195,547	-	13,765,195,547
16	Sirajgoni 150 MW	-	-	-	-	-	-	31,295,766	-	31,295,766
17	Khulna 150 MW	-	-	-	-	-	-	20,859,100	-	20,859,100
18	150 MW Bhoila Power Station	-	-	-	-	-	-	6,468,489	-	6,468,489
19	Ghorashal 6th unit Re-Powering project	3,103,659	-	-	3,103,659	-	-	8,523,354	-	8,523,354
20	Rampal PIS project (B-block Land Dev Reserve&Boundan Wall construction project)	-	-	-	-	-	-	-	-	-
21	Shahjibazar 100 MW Gas Turbine Power Plant Construction Project	-	-	-	-	-	-	-	-	-
22	Land Acquisition for Moheshkhali Power Hub Project Dhaka	3,514,110,521	-	-	3,514,110,521	-	-	4,307,030,652	-	4,307,030,652
23	Construction of 60 M W Solar Photovoltaic Greed Connected Power Plant, Rangunia, Chittagong	1,537,470,500	-	-	1,537,470,500	-	-	1,575,366,500	-	1,575,366,500
24	55 M W Solar Park Gangachara Rangpur Project	-	-	-	-	-	-	2,231,395,602	-	2,231,395,602
25	Chapainababong 100 MW PPP Project	72,490,371	-	-	72,490,371	-	-	676,575,456	-	676,575,456
26	330 MW Shahbazpur Project	9,301,015	-	-	9,301,015	-	-	14,063,566	-	14,063,566
27	Installation of an offgrid wind solar system in Helail	-	-	-	-	-	-	37,477,242	-	37,477,242
28	Installation of 100MW Solar PV Grid Connected Generation Project At Kapital Sonagaz, Upzila of Feni	144,343,708	873,547,847	-	1,017,891,554	260,973,154	901,144,442	-	-	1,162,117,596
29	Total of Generation (A)	33,912,265,260	8,796,897,777	-	42,709,163,037	15,208,228,984	32,695,887,590	69,129,365,885	38,407,808,284	107,537,174,169
B. DISTRIBUTION										
1	Power Distribution System Development Project, Rajshahi	1,533,799,674	-	-	1,533,799,674	-	-	5,191,958,798	-	5,191,958,798
2	Power Distribution System Development Project, Sylhet Zone	5,029,478,293	-	-	5,029,478,293	-	-	7,669,918,986	-	7,669,918,986
3	IVR Project (Ph-2)	17,846,684	-	-	17,846,684	-	-	27,644,398	-	27,644,398
4	Pre-Paid Metering - South Zone Project	9,979,796	-	-	9,979,796	9,979,796	-	-	-	9,979,796
5	5 Town Power Distribution Project- WZPDC	-	-	-	-	-	-	1,256,165,623	1,896,736,453	3,152,902,076
6	Power dist system development project, CTG Zone	2,284,625,724	-	-	2,284,625,724	-	-	8,914,448,282	-	8,914,448,282
7	Power Distribution System Development Project, Rangpurzone	1,925,635,611	-	-	1,925,635,611	-	-	5,618,263,251	-	5,618,263,251
8	Jurachari-Borokoi Upazilla Project	-	-	-	-	-	-	74,050,011	-	74,050,011
9	Chittagong Hill Tract Elect. Project Phase-3	42,444,823	-	-	42,444,823	-	-	29,477,133	-	29,477,133
10	Durgom, IbarAlakay Nobayon Joggajami Pilot Project, Sylhet	152,840,206	-	-	152,840,206	807,432,827	1,612,673,734	197,461,980	-	197,461,980
11	Solar Street Lighting Program In City Corporation	-	1,150,486,243	-	1,150,486,243	-	-	-	-	-
12	Electrification Project Rangamati	-	-	-	-	-	-	23,608	-	23,608
13	Pre-Payment Metering Dis Zone Comilla & Mymensing	21,426,188	-	-	21,426,188	-	-	330,571,536	-	330,571,536
14	Development of Power Distribution system in three hilly districts. project	1,649,826,613	-	-	1,649,826,613	-	-	2,477,105,149	-	2,477,105,149
15	Power Distribution System Development Project, Cumilla Zone	1,615,519,184	-	-	1,615,519,184	-	-	1,650,263,918	-	1,650,263,918
16	Power Distribution System Development Project, Mymensing Zone	1,507,850,551	-	-	1,507,850,551	-	-	1,696,306,756	-	1,696,306,756
17	Pre Payment Metering Project, Rajshahi Zone, (Phase-2) Bpbd, Dhaka	167,182,522	-	-	167,182,522	-	-	446,725,125	-	446,725,125
18	Pre Payment Metering Project, Chittagong Zone (Phase-2) Bpbd, Dhaka	54,530,559	-	-	54,530,559	-	-	638,419,524	-	638,419,524
19	Pre Payment Metering Project, Mymensing Zone (Phase-2) Bpbd, Dhaka	45,815,903	-	-	45,815,903	-	-	559,744,956	-	559,744,956
20	Pre Payment Metering Project, Cumilla Zone (Phase-2) Bpbd, Dhaka	70,885,377	-	-	70,885,377	-	-	533,897,891	-	533,897,891
21	Pre Payment Metering Project, Sylhet Zone, Bpbd, Dhaka	95,841,970	-	-	95,841,970	-	-	299,527,836	-	299,527,836
22	Pre Payment Metering Project, Rangpur Zone (Phase-2) Bpbd, Dhaka	164,370,393	-	-	164,370,393	-	-	753,870,678	-	753,870,678
23	Greater Chittagong Power Distribution Project (SCADA)	183,308,027	-	-	183,308,027	-	-	183,308,027	-	183,308,027
24	Power Distribution System Development Project Chittagong Zone (P-2)	24,171,730	-	-	24,171,730	-	-	24,171,730	-	24,171,730
	Total of Distribution (B)	16,597,379,827	1,150,486,243	-	17,747,866,070	817,432,623	1,612,673,734	38,555,305,187	1,896,736,453	40,452,031,640
C. MISCELLANEOUS										
1	Thanchi Solar Photo Voltaic Electrification Project.	-	-	-	-	-	-	40,230,197	-	40,230,197
2	Banladash Power Management Institute construction project	(35,458)	-	-	(35,458)	-	-	938,624	-	938,624
3	Kanlak-Bhoychhari	-	-	-	-	-	-	76,719,200	-	76,719,200
4	Land Dev. & Boundary Wall Construction of BPDB Own Land at Keraniganj	350,505,669	-	-	350,505,669	701,660,519	-	-	-	701,660,519
	Total of Miscellaneous (D)	350,470,211	-	-	350,470,211	701,660,519	-	117,888,020	-	117,888,020
	Grand Total (A+B+C)	50,860,115,298	9,947,384,020	60,807,499,318	60,807,499,318	16,727,322,127	34,308,561,325	107,802,559,092	40,304,534,737	148,107,093,830

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
Generation:				
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 Sahajibazar 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	Moheskhalia 2-600*700MW Coal Based project	-	-	-
15	Bibiyana-400MW(South)	-	-	-
16	Sirajonj 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 Moheskhalia 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	Chapainabapong 100 MW PPP Project	-	-	-
26	330 MW Shahibazar 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	-	-	-
Sub-total (Generation)		282,162,000	2,021,659,130	2,303,821,130
Distribution:				
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- WZPDCL	-	-	-
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) Bpbd, Dhaka.	-	-	-
18	Pre Payment Metering Project, Chittagong Zone (Phase-2), Bpbd, Dhaka.	-	-	-
19	Pre Payment Metering Project, Mymensing Zone (Phase-2) Bpbd, Dhaka.	-	-	-
20	Pre Payment Metering Project, Cumilla Zone (Phase-2), Bpbd, Dhaka.	-	-	-
21	Pre Payment Metering Project, Sylhet Zone, Bpbd, Dhaka.	-	-	-
22	Pre Payment Metering Project, Rangpur Zone (Phase-2), Bpbd, Dhaka.	-	-	-
23	Greater Chittagong Power Distribution Project (SCADA)	-	-	-
24	Power dist.system development project, CTG Zone (Phase-2)	1,000	-	1,000
Sub-total (Distribution)		279,251,000	42,240,112	321,491,112
Miscellaneous:				
1	Thanchi Solar Photo Voltaic Electrification Project.	-	-	-
2	Bangladesh Power Management Institute construction project	-	-	-
3	Kaptai-Biloychari	-	-	-
4	Land Dev & Boundary Wall Construction of BPDB'Own Land at Keraniganj	5,712,000	-	5,712,000
Sub-total (Miscellaneous)		5,712,000	-	5,712,000
Grand total		567,125,000	2,063,899,242	2,631,024,242



Particulars	Opening Balance	Adjustment	Adjusted 'Opening Balance	Addition	Total	Encashed	Closing Balance
1	2	3	4	5	6=(4+5)	7	8=(6-7)
Investment in Share-ICIB	72,602,000	-	72,602,000	-	72,602,000	-	72,602,000
Investment in BPECL	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
Investment in BPRECL	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
Investment in BPSCL	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
Investment in PGCB- Share (1)	2,950,937,428	-	2,950,937,428	-	2,950,937,428	-	2,950,937,428
Investment in PGCB- For 6th Vendor Agreement Dated-	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 NWPCCOL	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
	2	3	4	5	6=(4+5)	7	8=(6-7)
Fixed Deposit :							
Directorate of Finance							
Pension & Gratuity Fund	21,070,348,270	-	21,070,348,270	1,938,469,412	23,008,817,681	796,962,663	22,211,855,018
Central GPF/CPF Account	3,983,189,675	-	3,983,189,675	224,137,440	4,207,327,115	98,760,410	4,108,566,705
Assets Insurance Fund	10,000,000	-	10,000,000	-	10,000,000	-	10,000,000
Depreciation Account of BPDB	11,418,290,329	-	11,418,290,329	3,832,392,283	15,250,682,612	3,358,069,217	11,892,613,394
Consumer Security Deposit Account	440,928,938	-	440,928,938	22,411,353	463,340,291	-	463,340,291
Revenue Account of BPDB	-	-	-	-	-	-	-
Central Misc. Collection a/c	-	-	-	-	-	-	-
Maintenance & Development Fund	28,564,559,381	-	28,564,559,381	3,484,468,754	32,049,028,135	4,236,862,789	27,812,165,346
Magistrate Court	-	-	-	-	-	-	-
Endowment Fund	418,322,618	-	418,322,618	35,081,807	453,404,425	-	453,404,425
Central Contractor Security Deposit Accounts	151,347,647	-	151,347,647	8,491,508	159,839,155	-	159,839,155
Sales Proceeds of Electric Equipment	-	-	-	-	-	-	-
Sales Proceeds of Share	-	-	-	-	-	-	-
Sub-Total	66,056,986,856	-	66,056,986,856	9,545,452,557	75,602,439,414	8,490,655,079	67,111,784,334
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
Grand Total of DOF	71,269,221,816	-	71,269,221,816	10,270,452,557	81,539,674,374	10,743,163,353	70,796,511,020
Less:							
DESA'S Share	7,154,927	-	7,154,927	-	7,154,927	-	7,154,927
	71,262,066,889	-	71,262,066,889	10,270,452,557	81,532,519,447	10,743,163,353	70,789,356,093
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
	71,579,904,324	-	71,579,904,324	10,583,071,847	82,162,976,171	10,743,387,728	71,419,588,442



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
Cash in Bank :		
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
Closing Balance as at June 30, 2019	50,372,776,610	48,816,713,898



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

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

Particulars	Amount Taka	Amount Taka
BPDB's Consumers (Code-141)		
Balance as at July 01, 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
GK Project		
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
132 KV & 230 KV Consumer		
Balance as at July 01, 2018	1,564,797,631	
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
PGCB		
Balance as at July 01, 2018	5,653,792	
Add : Amount billed during the year	-	
	5,653,792	
Less : Amount collected during the year	-	5,653,792
DESA/DPDC		
Balance as at July 01, 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
DESCO		
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
WZPDCL			
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
REB			
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
NESCO			
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
Closing Balance as at June 30, 2019			111,587,342,806



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

Name of RAO's & Bulk Consumers	Billed Amount	Collected Amount	Under/ Excess	Amount
Opening Balance				108,021,304,638
Add: During the Year				
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	
Comilla	5,878,762,804	5,817,648,040	61,114,763	
Noakhali	2,877,480,503	2,847,499,759	29,980,744	
Chandpue Electric Supply	767,480,806	785,889,425	(18,408,618)	
Maymensingh	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	
Bogra	-	-	-	
Ishardi	-	-	-	
Rajshahi	-	-	-	
Dinajpur	-	-	-	
Rangpur	-	-	-	
Baghabari	2,644,505	2,589,229	55,276	
Siddirgongj	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	
Sub- Total	73,220,883,513	73,283,166,554	(62,283,042)	
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)	
Sub- Total	257,310,612,360	253,655,999,057	3,654,613,303	
PGCB	-	-	-	
GK Projects	108,797,899	135,089,992	(26,292,094)	
Sub- Total	108,797,899	135,089,992	(26,292,094)	
Total	330,640,293,772	327,074,255,604	3,566,038,168	
Balance as at June 30, 2019				111,587,342,806



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

Particulars	Amount	Amount
Accounts Receivable - Others(Code-142)		
Balance as at July 01, 2018	686,441,231	
Add : Amount billed/ claimed/ adjustment during the year	-	
Less : Amount collected during the year	686,441,231	
		686,441,231
Accounts Receivable - Others-PGCB(Code-142-A)		
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
Accounts Receivable - Others-APSCL(Code-142-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
Accounts Receivable - Others-WZPDCL(Code-142C)		
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
Accounts Receivable - Others-DESA/DPDC(Code-142D)		
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
Sub-total		
		1,067,523,730
		5,087,607,935



Particulars	Amount	Amount
Accounts Receivable - Govt. Duty(Code 191+391+391A)-from consumer		
Balance as at July 01, 2018	(32,288,551)	
Add : Amount billed/ claimed/ adjustment during the year	5,598,114,982	
Less : Amount collected during the year	5,565,826,431	
	5,652,069,415	(86,242,984)
Govt. Duty Payable(Code-351)		
Balance as at July 01, 2018	-	
Add : Amount billed/ claimed/ adjustment during the year	-	
Less : Amount collected during the year	-	
Advance to & From other Govt./ Autonomous/ Semi Govt. Agencies(Code-198)		
Balance as at July 01, 2018	27,763,279,682	
Add : Disbursement during the year	16,117,822,080	
Less : Amount adjustment	43,881,101,762	
	18,195,050,843	25,686,050,919
Sub-total		25,599,807,935
Closing Balance as at June 30, 2019		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)		
Total Bad Debt provision @ 5%	19,595,817,081	979,790,854
Less :		
Provision made upto 2017-2018 (Code-143)		1,236,107,585
Provision made during the Year		-
Closing Balance as at June 30, 2019		(1,236,107,585)

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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
Deposit Work		
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
Others (Revenue, Development, Overhead)		
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
Fuel Supplies		
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
Closing Balance as at June 30, 2019		4,375,721,554
		4,768,612,331

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 BPD's own fund for land purchase, house building, purchase of motor-cycle etc. Movement of the above amounts has been shown below :

Particulars	Amount	Amount
General Provident Fund (Code-145)		
Balance as at July 01, 2018	1,594,566,240	
Add : Advance given	766,581,814	
	2,361,148,054	
Less : Recovered	579,406,039	
		1,781,742,015
Advance to Officers' & Staff (Code 146-146A)		
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
House Building Advances (Code-148)		
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
Motor Cycle/ Bi-cycle Advances (Code-150)		
Balance as at July 01, 2018	-	
Add : Advance given	-	
Less : Recovered	-	
		-
Closing Balance as at June 30, 2019		1,996,476,837

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

Particulars	Amount	Amount
Fuel Stock (Code-151)		
Balance as at July 01, 2018	5,480,617,809	
Add : Purchase	36,480,617,742	
	41,961,235,551	
Less : Used	33,670,850,726	8,290,384,825
Material & Other Operating Supplies (Code-152)		
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
Stores & Supplies Purchase- Foreign (Code-152a)		
Balance as at July 01, 2018	34,950	
Add : Purchase	-	
	34,950	
Less : Used	-	34,950
Stores & Supplies Purchase-Received from other stores (Code-152b)		
Balance as at July 01, 2018	-	
Add : Purchase	-	
	-	
Less : Used	-	-
Construction Stores (Code-153)		
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
P.C. Pole (Code-154)		
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
Closing Balance as at June 30, 2019		17,012,109,189



33

33

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

Particulars	Amount	Amount
Temporary Advance (Code-147)		
Balance as at July 01, 2018	155,981,996	
Add : Payment	829,472,640	
	985,454,636	
Less : Adjustment/ Recovery	794,909,031	
		190,545,605
Temporary Advance (Code-147-A)		
Balance as at July 01, 2018	2,227,523	
Add : Payment	-	
	2,227,523	
Less : Adjustment/ Recovery	24,500	
		2,203,023
LC Deposit with Bank (Code-149)		
Balance as at July 01, 2018	2,925	
Add : Payment	-	
	2,925	
Less : Adjustment/ Recovery	-	
		2,925
Prepaid Rent (Code-162)		
Balance as at July 01, 2018	353,876	
Add : Payment	-	
	353,876	
Less : Adjustment/ Recovery	-	
		353,876
Other Prepaid Expenses (Code-169)		
Balance as at July 01, 2018	10,231,354	
Add : Payment (Advance for land purchase)	-	
	10,231,354	
Less : Adjustment/ Recovery	-	
		10,231,354
Insurance Claims Receivable (Code-182+352+358)		
Balance as at July 01, 2018	14,339,139	
Add : Claims Group Insurance Premium	18,702,200	
	33,041,339	
Less : Recovery	18,993,453	
		14,047,886

78

34



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

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


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
Grand Total	5,238,240,476



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	-
Balance as at June 30, 2019	2,574,060,000

88



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)
Closing Balance as at June 30, 2019	(579,637,444,825)

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	-
Closing Balance as at June 30, 2019	117,057,871,482



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	-
Closing Balance as at June 30, 2019	3,328,924,865

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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



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

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



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



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
Closing Balance as at June 30, 2019	5,061,162,856

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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	-	-
Closing Balance as at March 31, 2019	72,053,500	72,053,500



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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46



Note- 26

MAINTANANCE & DEVELOPMENT FUND

Taka-

86,064,523,213

Maintanance & 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	-	-
Closing Balance as at June 30, 2019	86,064,523,213	74,391,348,621

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47



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

48

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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
COMPLETED PROJECT GENERATION						
1	GHORASAL GTPS 1ST & 2ND UNIT RENOV	387,653,435	-	27,640,000	-	360,013,435
2	CHANDPUR 150 M W COMBINED CYCLE POWER STATION	4,167,024,000	-	236,105,000	-	3,930,919,000
3	210 MW SHIDDIRGANJ TPS	1,303,870,500	-	174,722,000	-	1,129,148,500
4	REHAB. OF KARNAPHULI HYDRO POWER STATION OF UNIT - 3	164,588,800	-	14,477,000	-	150,111,800
5	CONSTRUCTION OF 150 MW SHIKALBHAIYA	1,963,207,200	-	127,946,000	-	1,835,261,200
6	71 MW BAGHABARI GAS TURBINE PS	-	-	-	-	-
7	210 MW CHITTAGONG P/S (1ST UNIT)	-	-	-	-	-
8	210 MW GHORASAL TPS (5TH UNIT)	50,200,000	-	26,200,000	-	24,000,000
9	100 MW BAGHABARI GTPS	389,840,000	-	47,994,000	-	341,846,000
10	300/450 M W MEGHNA GHAT THERMAL POWER STATION PHASE-1 (1ST UNIT)	134,300,000	-	24,500,000	-	109,800,000
11	90 MW SYLHET GT PS	29,508,000	-	16,510,000	-	12,998,000
12	REHAB.OF EXISTING HARIPUR GT PS	12,000,000	-	11,100,000	-	900,000
13	210 MW CTG TPS (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 GHORASAL TPS (6TH UNIT)	104,855,000	-	37,015,000	-	67,840,000
16	60 MW SHAHJIBAZAR GT PS	103,700,000	-	18,800,000	-	84,900,000
17	TONGI 80 MW GAS TRUBINE POWER STATION AND CONST. OF TRANS. LINE	669,958,400	-	64,517,000	-	605,441,400
18	CONST. OF 120MW SHIDDIRGANJ GTPS	772,400	-	109,000	-	663,400
19	210 MW SHIDDIRGANJ TPS(2ND PHASE)	23,000	-	3,000	-	20,000
20	300 MW COAL BASED TPS-BARAPUKURIA	1,115,763,000	-	113,112,000	-	1,002,651,000
21	POWER PLANT REHABILITATION PROJECT (2ND PHASE)	498,066,000	-	44,324,000	-	453,742,000
22	INSTALLATION OF 8*225 K.W. WIND BASED POWER STATION (ON TEST BASIS)	3,745,200	-	374,000	-	3,371,200
23	150 MW HARIPUR COMBINED CYCLE	1,470,000	-	140,000	-	1,330,000
24	RENOVATION & REHAB. OF UNIT 1,2,3 OF HARIPUR P/S	469,604,600	-	36,289,000	-	433,315,600
25	2*120 MW SHIDDIRGANJ PICKING POWER PLANT	0	-	-	-	0
26	BHOLA 20M.W GAS TURBINE P/S	716,000	-	102,000	-	614,000
27	CONSTRUCTION OF 150 MW SIRAJONJ	7,329,700	-	997,500	-	6,332,200
28	CONSTRUCTION OF 150 MW KHULNA	5,940,600	-	455,000	-	5,485,600
29	LAND & INFRA- STRUCTURE DEVELOPMENT FOR GENERATION	140,695,200	-	11,100,000	-	129,595,200
30	BPDB POWER PLANT MAINTAINANCE & OVER HOLING	796,966,351	-	50,478,000	-	746,488,351
31	90 MW SYLHET COMBINE D CYCLE P/STATION(2ND PHASE)	1,853,504,900	-	176,210,000	-	1,677,294,900
32	COOLING TOWER TO SYLHET-90MW CCP/ STATION	22,466,000	-	2,476,000	-	19,990,000
33	SYLHET 150 M.W.COMBINE D CYCLE POWER STATION	3,458,649,900	-	201,817,700	-	3,256,832,200
34	CONSTRUCTION OF 820 MW PEAKING POWER PLANT	20,005,548,800	-	762,260,000	-	19,243,288,800
35	BHOLA 225 MW DUAL FUEL CCPP	1,321,280,000	-	20,120,000	-	1,301,160,000
36	INSTALLATION GRID WIND SOLAR PHOTOVOLTAIC CPG- AT-HATIA	20,747,200	-	1,070,000	-	19,677,200
Sub-total(Generation):		39,509,650,186	-	2,339,781,200	-	37,169,868,986
DISTRIBUTION						
37	GREATER CTG. PDP.PHASE-3	1,829,162,250	-	179,172,500	-	1,649,989,750
38	14 TOWN PDP	-	-	-	-	-
39	PDP EAST, PHASE-2	12,408,000	-	7,536,000	-	4,872,000
40	PDP WEST, PHASE-2	25,372,000	-	13,272,000	-	12,100,000
41	16 TOWN POWER DISTRIBUTION PROJ.	64,338,000	-	23,694,000	-	40,644,000
42	TARIKIF STUDY	(68,000)	-	-	-	(68,000)
43	TECH ASSTT. TO STR.OF BPDBS FINANCIAL MANAGEMENT(FMU)	9,055,000	-	2,322,500	-	6,732,500
44	SYSTEM LOSS REDUCTION PILOT PROJECT	53,654,000	-	7,748,000	-	45,906,000
45	POWER DISTRIBUTION PROJECT (EAST - WEST COMBIND). PHASE-3	218,070,800	-	33,480,000	-	184,590,800
46	GREATER RAJSHAHI PDP PHASE-2	206,878,400	-	30,574,000	-	176,304,400
47	16 TOWN PDP (PHASE-2)	848,856,400	-	85,646,000	-	763,210,400
48	TECH ASSTT TO STR.OF BPDBS FINANCIAL MANAGEMENT (FMU)- 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 REH.OF DIST.LINE OF CTG METRO CITY	8,700,000	-	1,740,000	-	6,960,000
51	PREPAID METERING PILOT SCHEME	14,370,987	-	2,353,000	-	12,017,987
52	GREATER KHULNA PDP PHASE-2	139,087,600	-	20,229,000	-	118,858,600
53	18 TOWN PDP (PHASE-2)	883,972,800	-	92,646,000	-	791,326,800
54	9 TOWN POWER DIST PROJECT	421,720,000	-	42,844,000	-	378,876,000
55	150 MW CCPP& BARISAL 132 KV	32,000	-	2,000	-	30,000
56	SIX D DISTRIBUTION ZONES OF BPDB	476,653,767	-	27,482,000	-	449,171,767
57	REH.OF PDB NETWORK DAMAGED BY CYCLONE AND TIDAL SURGE	7,000,000	-	3,750,000	-	3,250,000
58	10 TOWN POWER DIST PROJECT	434,769,336	-	24,276,000	-	410,493,336
59	EMERGENCY REH. EXP. OF URBAN-UNDER CTG. ZONE	570,484,800	-	24,500,000	-	545,984,800
60	EMERGENCY REH. EXP. OF URBAN-UNDER RAJ. ZONE	347,942,800	-	20,520,000	-	327,422,800
61	GREATER CTG. PDP SCADA	35,514,100	-	1,226,000	-	34,288,100
62	BANGLADESH CENTRAL POWER DISTRIBUTION PROJECT	1,505,227,217	-	23,224,000	-	1,482,003,217
63	CHITAGONG HILL TRACKS POWER DISTRIBUTION PROJECT	654,362,000	-	23,392,000	-	630,970,000
64	THANCIH ELECTRIFICATION PROJECT	82,091,600	-	-	-	82,091,600
Sub-total (Distribution):		8,856,922,857	-	692,720,000	-	8,164,202,857
MISCELLANEOUS						
65	TAPP FOR CORPORATISATION OF WEST ZONE	999,500	-	80,000	-	919,500
66	FEASIBILITY STUDY FOR PEAKING POWER PLANT IN THE DHAKA AREA	112,500	-	18,750	-	93,750
67	TECHNICAL ASSISTANCE FOR THE CORPORATIZATION OF BPDB	170,282	-	82,500	-	87,782
68	INSTALLATION OF 7 NOS.132/ 33 KV CAPACITOR BANK	102,244,800	-	10,038,000	-	92,206,800
Sub-total (Miscellaneous):		103,527,082	-	10,219,250	-	93,307,832
GRAND TOTAL (Completed Projects)		48,470,100,125	-	3,042,720,450	-	45,427,379,675



67 49



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
ONGOING PROJECT						
GENERATION						
1	REHAB & UPGRADATION OF ASHUGANJ P/STATION OF UNIT 3.4 & 5	2,114,826,800	-	-	-	2,114,826,800
2	SICALBHABA 225 MW DUAL FUEL CCPP	1,861,198,000	14,640,000	786,000	-	1,875,052,000
3	INSTALLATION OF 7.4 MW SOLAR PHOTOVOLTAIC CPG- KAPTAI	18,573,600	27,840,000	496,000	-	45,917,600
4	CONSTRUCTION OF BHBIYANA-II 400 MW COMBINED CYCLE POWER PLANT	2,056,526,400	600,000,000	12,000,000	-	2,644,526,400
5	SHAJIBAZAR 330 MW COMBINED CYCLE POWER PLANT	2,561,000,000	-	50,800,000	-	2,510,200,000
6	CONVERSION OF SHAJIBAZAR 2*35 MW POWER PLANT TO 105 MW COMBINED CYCLE POWER PLANT	3,424,800	-	192,000	-	3,232,800
7	CONVERSION OF SYLHET 150 MW POWER PLANT TO 225 MW COMBINED CYCLE POWER PLANT	11,972,800	-	1,050,000	-	10,922,800
8	CONVERSION OF BAGHABARI 100 MW POWER PLANT TO 150 MW COMBINED CYCLE POWER PLANT	18,306,000	-	840,000	-	17,466,000
9	EXTENTION OF BARAPUKURIA 275MW COAL FIRED THERMAL POWER PLANT (3RD UNIT)	2,241,038,400	398,000,000	-	8,673,200	2,630,365,200
10	CHAPAI NAWABGANJ 100MW HFO BASED POWER PLANT	278,921,200	-	-	-	278,921,200
11	CONSTRUCTION OF GHORASHAL 365MW COMBINED CYCLE POWER PLANT	2,173,400,000	-	-	-	2,173,400,000
12	CONSTRUCTION OF KHULNA BASED POWER PLANT CONNECTING ROAD	100,000,000	-	-	-	100,000,000
13	CONSTRUCTION OF BOUNDARY WALL, LAND DEVELOPMENT, MAINTENANCE OF RAMPAL POWER PLANT (2ND BLOCK)	1,637,602,000	-	-	-	1,637,602,000
14	GHORASAL 3RD UNIT REPOWERING PROJECT	200,000,000	-	-	-	200,000,000
15	GHORASAL 4TH UNIT REPOWERING PROJECT	396,000,000	100,000,000	-	-	496,000,000
16	KHULNA 330MW DUAL FUEL CCPP	4,772,800	1,695,600,000	-	-	1,700,372,800
17	MAHESHKHALI POWER STATION	2,649,800,000	320,440,000	-	-	2,970,240,000
18	KERANIGONJ LAND DEVELOPMENT PROJECT	140,000,000	137,560,000	-	-	277,560,000
19	SAYEDPUR 150MW CCPP	-	640,000	-	-	640,000
Sub-total (Generation):		18,467,362,800	3,294,720,000	66,164,000	8,673,200	21,686,605,600
TRANSMISSION						
20	REH REIN AUG OF GRID SYSTEM (RRAGS) 2ND PHASE	1,096,355,468	-	-	-	1,096,355,468
Sub-total (Transmission) :		1,096,355,468	-	-	-	1,096,355,468
DISTRIBUTION						
21	5 TOWN POWER DIST PROJECT	109,959,600	-	10,082,000	-	99,877,600
22	TECHNICAL ASSISTANCE FOR THE CORPORATIZATION OF WESTZONE DISTRIBUTION OF THE BPDZ	(10,155,500)	-	-	-	(10,155,500)
23	PREPAID METERING SOUTHERN ZONE	457,926,800	-	310,000	2,325,200	455,291,600
24	SOLAR STREET LIGHTING PROGRAMME IN CITY CORP.	245,346,400	67,640,000	950,000	-	312,036,400
25	PREPAYMENT METERING PROJECT FOR DISTRIBUTION ZONE COMILLA & MYMENSING	20,301,317	3,554,400	-	-	23,855,717
26	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT CHITTAGONJ	2,470,920,000	1,080,000,000	-	-	3,550,920,000
27	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT RAJSHAHI	1,664,720,000	760,000,000	-	-	2,424,720,000
28	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT RANGPUR	1,755,472,000	680,000,000	-	-	2,435,472,000
29	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT SYLHET	820,000,000	1,800,000,000	-	-	2,620,000,000
30	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT MYMENSING	73,760,000	600,000,000	-	-	673,760,000
31	THREE HILL DIST. PDS DEV. PROJECT	440,000,000	680,000,000	-	-	1,120,000,000
32	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT CUMILLA	5,680,000	640,000,000	-	-	645,680,000
33	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT CHITTAGONJ (PHASE-2)	-	7,760,000	-	-	7,760,000
Sub-total (Distribution):		8,053,930,617	6,318,954,400	11,342,000	2,325,200	14,359,217,817
GRAND TOTAL (Ongoing Projects)		27,617,648,885	9,613,674,400	77,506,000	10,998,400	37,142,178,885
A. TOTAL :(Completed & Ongoing)		76,087,749,010	9,613,674,400	3,120,226,450	10,998,400	82,570,198,560
Add:						
B. Current Portion		(366,793,967)	2,946,362,590	3,120,226,450	-	(540,657,827)
C. Cash Loan from Government		3,483,631,594	-	-	-	3,483,631,594
Total (A+B+C)		79,204,586,637	12,560,036,990	6,240,452,900	10,998,400	85,513,172,327
Less:						
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 WZPDCL		0	-	-	-	0
Adjustment as per DOF Note		(48,563,000)	-	-	-	(48,563,000)
Adjustment for opening balance recasting		(14,000,000)	-	-	-	(14,000,000)
D. Sub- Total		3,400,906,150	-	-	-	3,400,906,150
Closing Balance		75,803,680,486	12,560,036,990	6,240,452,900	10,998,400	82,112,266,176



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50





Particulars	Accounts Code		Figures against related Codes		Figures against Foreign Loan		Balance June 30, 2018
	Debit	Credit	Debit	Credit	Debit	Credit	
Opening Balance							139,449,044,608
Reversal of Current Maturity		302	-	-	-	139,449,044,608	139,449,044,608
Disbursement for the year (Ongoing)	313	302	5,353,453,892	-	-	5,353,453,892	144,802,498,501
Repayment for the year	109	302	12,740,686,347	-	-	12,740,686,347	157,543,184,848
Exchange Rate Loss- Ongoing	302	199	-	8,540,005,962	8,540,005,962	-	149,003,178,885
Exchange Rate Loss- Completed	109	302	642,878,682	-	-	642,878,682	149,646,057,567
Current Maturity	673	302	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			19,692,825,594	17,016,196,550	17,016,196,550	159,141,870,202	
Ongoing:							
Generation	109	302	640,069,434	-	-	-	
Transmission	109	302	-	-	-	-	
Distribution	109	302	2,809,248	-	-	-	
Total Exchange Loss Chargeable to Development Projects Completed :			642,878,682				
Generation	673	302	720,941,025	-	-	-	
Transmission	673	302	-	-	-	-	
Distribution	673	302	234,865,648	-	-	-	
Miscellaneous	673	302	-	-	-	-	
Total Exchange Loss Chargeable to Income Statement			955,806,673				
Total Exchange Loss against Foreign Loan			1,598,685,355				
IDC							
Ongoing:							
Generation	109	316	2,021,659,130	-	-	-	
Transmission	109	316	-	-	-	-	
Distribution	109	316	42,240,112	-	-	-	
Total IDC Chargeable to Development Projects Completed :			2,063,899,242				
Generation	671	316	4,215,972,862	-	-	-	
Transmission	671	316	-	-	-	-	
Distribution	671	316	411,888,290	-	-	-	
Miscellaneous	671	316	-	-	-	-	
Total Interest Chargeable to Income Statement			4,627,861,152				
Total IDC & Interest against Foreign Loan			6,691,760,394				



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

Name of the Project	Name of Donor	Curr ency	Opening Balance 01 July 2018 as per Retaining terms		Disbursement during the Year 2018-2019		Repayment due for the Year 2018-2019		Exchange Rate 30-06-19	Exchange rate Fluctuation in Taka	Net Outstanding as on 30 June, 2019
			FC	LC	FC	LC	FC	LC			
Generation											
7.1 MW solar power generation Kapali	ADB	USD	329,708.41	27,596,594.23	10,341,036.89	873,300,565.36	-	-	84.45	247,281.31	10,670,745.30
Silabhaba 225 MW CCEP Project	Abu Dhabi 1184	USE Dirha	68,471,047.88	1,508,199,256.70	46,690,082.04	1,078,928,422.80	2,903,222.60	53,223,558.77	23.11	7,025,129.51	115,161,129.92
Abu Dhabi Loan No # 1184 dt. 17.11.11	Kuwait Fund 823	KD	10,240,144.01	2,848,684,904.22	2,971,697.26	831,506,261.25	132,118.40	36,970,613.36	279.83	8,404,085.37	3,697,061,236.21
Opce Fund 1448	Opce Fund 1448	USD	21,965,859.12	1,838,517,298.60	7,900,140.97	598,762,404.92	581,114.00	49,075,977.46	84.45	8,237,084.67	29,055,700.09
Shorai Fund 15576	Saudi Fund 15576	SAR	178,954,320.25	4,013,909,612.39	16,420,680.04	371,662,387.89	3,907,500.01	88,441,573.63	22.63	18,253,340.67	195,375,000.29
Choralah RC-bowling 3 rd Unit											
Stipore-supported											
MERVA-Supported	HSBC (ECA Financing)	USD	80,066,891.60	6,701,598,326.92	1,441,103.34	121,701,177.06	4,427,826.88	373,929,980.02	84.45	60,050,168.70	6,883,350,172.68
SEGA-Supported	HSBC (ECA Financing)	USD	108,523,646.85	9,083,429,241.35	4,017,318.69	339,262,563.37	4,017,318.69	339,262,563.37	84.45	81,392,735.14	112,540,965.54
MIRVA-Supported	HSBC (ECA Financing)	USD	66,920,992.82	9,970,851.03	842,038,369.48	1,891,287,099.03	3,227,797.94	272,887,536.03	84.45	50,190,744.61	76,991,843.85
Bihyana 400 MW Unit-3	JBIC 10660 (ECA Financial Year)	USD	15,571,957,681.00	11,809,418,472.52	5,167,447,850.00	4,085,384,270.21	453,047,924.00	358,179,688.71	0.79	415,771,270.08	20,739,405,531.00
Choralah Re-powering 4th Unit (DA-5758-BD)	IDA-5758-BD	SDR	78,651,810.90	9,210,001,213.49	21,000,244.14	2,450,400,929.58	3,589,769.16	419,700,732.87	116.92	9,502,406.43	11,650,899,736.65
Sub Total of Generation			16,186,081,801.85	52,789,642,519.44	5,287,391,004.40	11,593,009,351.93	475,593,239.46	2,021,659,129.90		640,069,433.64	21,473,772,806.25
05. Town Power Distribution Project											
ADB 1884 BAN (SF)	ADB 1884 BAN (SF)	USD	6,773,220.00	566,926,884.00	-	-	-	-	84.45	-	6,773,220.00
ADB 1885 BAN (SF)	ADB 1885 BAN (SF)	USD	15,807,689.00	1,329,799,569.30	-	-	-	-	84.45	-	15,807,689.00
Solar Street Lighting Programme in City Corpora	ADB 2769BAN, Part B-1	USD	3,745,664.14	313,512,088.52	13,590,017.70	1,147,676,995.09	500,178.95	42,240,112.28	84.45	2,809,248.11	17,235,681.84
Sub Total of Distribution			26,466,573.14	2,210,238,541.82	13,590,017.70	1,147,676,995.09	500,178.95	42,240,112.28	84.45	2,809,248.11	17,235,681.84
Grand Total of On going Project			16,912,468,474.99	54,999,891,061.26	5,300,991,022.10	12,740,686,347.01	476,093,418.41	2,063,899,242.18		642,878,681.74	21,513,469,497.09
Generation											
Karandilly 3rd Unit.	USAID	USD	3,486,015.08	291,779,462.20	-	-	232,401.01	19,626,264.90	84.45	5,495,354.17	3,253,614.07
60 MW Shahjahan PP	KUWAIT	KD	1,266,240.65	352,252,952.83	-	-	237,427.59	66,439,219.63	0.04	2,078,407.31	277,707,908.61
Feasibility Study for Fickling Power Plant	ADB 1505 BAN (SF)	SDR	216,902.10	25,387,179.03	-	-	19,709.30	2,904,328.58	0.04	11,515,085.62	1,418,913.06
Technical Assistance for Compensation to Eligible	ADB 1505 BAN (SF)	SDR	3,174,126.44	371,685,127.91	-	-	288,556.95	33,736,866.65	0.04	126,933.44	197,092,800
Karandilly Water Power Plant, Unit-3	Italy	EUR	10,006,894.00	983,770,744.31	-	-	667,136.27	64,388,925.74	116.92	(579,895.49)	337,368,665.77
Bhola 225 MW power plant	IDB	USD	163,764,401.51	13,307,080,406.64	-	-	16,376,440.14	1,382,990,369.82	0.04	372,590.71	9,339,767.73
Shahjahan 330 MW Combined Cycle	ECA Financing	USD	231,403,604.80	19,368,481,721.76	-	-	25,711,511.64	2,171,337,158.00	0.04	13,734,562.36	12,446,913,337.95
Chattababzoni 100 MW Peaking E											
Stipore-supported											
ECA Financing	ECA Financing	USD	44,932,775.76	3,760,873,331.11	-	-	832,088.44	70,269,868.76	0.04	454,785.87	38,400,652.37
Finnvera-suppored	ECA Financing	USD	40,835,133.79	3,417,899,861.22	-	-	756,206.00	63,861,596.70	0.02	326,350.90	27,500,333.51
Commercial term loan facility	HSBC (ECA Financing)	USD	8,764,928.46	733,624,511.70	-	-	1,309,669.80	110,601,614.61	0.05	75,505.78	6,376,463.12
Installation of an offgrid wind solar system in Bahi	ADB	USD	154,507.31	12,932,261.79	-	-	-	6,180.29	84.45	6,573,096.34	7,455,258.66
Burapokuria 275 MW Coal Field Thermal Power	ECA Financing	USD	216,592,976.80	18,128,832,158.16	-	-	22,799,260.02	1,925,397,508.69	0.03	12,781,711.58	1,079,415,542.93
Gorshal 365 MW CCEP Project	ECA Financing	USD	17,399,691.96	1,835,940,398.94	-	-	21,739,969.20	1,835,940,398.94	0.04	13,428,301.36	1,134,020,049.85
Silabhaba 225 MW CCEP Project											
Abu Dhabi Loan No # 1184 dt. 17.11.11	Abu Dhabi 1184	USE Dirha	-	-	-	-	-	-	84.45	163,049,768.97	17,370,697,267.36
Opce Fund 823	Kuwait Fund 823	KD	-	-	-	-	-	-	84.45	33,699,581.82	44,100,897.32
Opce Fund 1448	Opce Fund 1448	USD	-	-	-	-	-	-	84.45	40,078,917.79	3,894,664,607.37
Saudi Fund 15576	Saudi Fund 15576	SAR	-	-	-	-	-	-	84.45	6,573,096.34	7,455,258.66
Sub Total of Generation			941,598,088.66	79,350,953,935.71	-	-	90,970,366.35	7,746,894,021.03	22.63	18,253,340.67	851,027,722.31
Distribution											
Greater Chittagong PDP - Phase-III	K.F. Loan No. 597	KD	228,051.00	63,441,051.59	-	-	228,051.00	63,441,051.59	279.83	374,322.91	-
Greater Rajshahi Power Distribution Project Ph	K.F. Loan No. 582	KD	817,787.18	227,498,579.96	-	-	204,446.71	57,210,198.81	279.83	1,342,315.88	-
Greater Rajshahi Power Distribution Project Ph	OEPC Fund-576P	USD	203,806.08	24,591,568.90	-	-	58,761.22	4,962,384.69	84.45	220,344.76	613,340.47
System Loss Reduction Pilot Scheme	JBIC BDP-45	YEN	293,343,873.71	155,334,885.13	-	-	31,283,672.94	24,732,871.83	0.79	5,439,876.58	172,060,200.77
9 Town Power Distribution Project	Norway	NOK	23,822,303.18	246,117,743.03	-	-	4,764,468.71	47,398,284.44	9.95	2,329,281.43	136,030,794.73
Central Zone Power Distribution Project	JICA BDP-59	USD	8,738,540,922.60	6,675,371,410.77	-	-	322,649,663.80	255,877,424.20	0.04	338,536,415.45	19,057,842.47
Greater Chittagong Power Distribution	K.Fund Loan No. 751	KD	2,756,459.29	706,913,896.75	-	-	826,937.82	231,401,514.01	0.79	23,319,042.63	189,593,134.24
10 Town Power Distribution Project	ADB 2039 BAN (SF)	USD	13,091,678.27	1,129,253,470.92	-	-	793,628.13	67,021,895.86	0.04	4,524,452.28	6,652,813,029.21
10 Town Power Distribution System Development	NDF	EUR	8,989,618,967.11	9,910,138,556.16	-	-	421,695.72	40,691,992.86	84.45	10,118,758.70	539,936,835.02
Sub Total of Distribution			9,931,617,055.77	89,261,092,491.87	-	-	362,231,238.04	793,111,941.20	96.52	234,665,647.82	1,077,350,333.76
Grand Total of Project in Operation			144,259,973,553.13	1,240,886,347.01	-	-	453,201,594.39	8,540,065,962.22	22.63	401,500,657.94	8,627,387,739.07
Total of All Project			144,259,973,553.13	1,240,886,347.01	-	-	453,201,594.39	8,540,065,962.22	22.63	401,500,657.94	8,627,387,739.07
											150,076,335,049.21





Note- 30

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
Balance as at June 30, 2019	5,906,988,628

48

54



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) GPF/ CPF	(Code-332+356+317) Interest	Amount
Balance as at July 01, 2018	4,143,381,918	3,899,389,589	8,042,771,507
Add :			
Amount deposited during the year	1,125,086,816	1,154,561,424	2,279,648,240
Less :			
Amount refunded	5,268,468,734	5,053,951,013	10,322,419,747
Balance as at June 30, 2019	636,029,465	622,337,333	1,258,366,798
	4,632,439,269	4,431,613,680	9,064,052,949

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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	13,687,530,169	13,687,530,169
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	14,470,962,283	14,470,962,283

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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 BFPDB.

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
Balance as at June 30, 2019	71,543,658,031	77,620,499	71,621,278,530

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Note- 34

Security Deposit Contractors and Suppliers

1,648,910,599

Taka-

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	1,614,675,420	5,402,433	1,620,077,853
Add :			
Addition for the year	662,965,792	849,246	663,815,038
Less :			
Refunded during the year	2,277,641,212	6,251,679	2,283,892,891
Balance as at June 30, 2019	1,643,154,527	5,756,072	1,648,910,599

58

59



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
	11,596,417,038
Less: Repayment	8,299,816,482
Balance as at June 30, 2019	11,419,917,696

63



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



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			
Add:			
Repayment due for the year	17,288,979,025	39,641,405,639	56,930,384,664
	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
Balance as at June 30, 2019	19,709,205,475	40,643,097,016	60,352,302,491

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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			9,964,074,500
Add:			
Repayment due for the year	2,802,097,475	7,161,977,025	9,964,074,500
	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	-	-	-
Balance as at June 30, 2019	3,022,303,275	8,596,467,569	11,618,770,844

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Note- 36.03

Debt Servicing Liabilities for Repayment of Principal - APSCL (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	-	-	-
Balance as at June 30, 2019	1,279,352,850	5,325,180,872	6,604,533,722

83

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Note- 36.04

Debt Servicing Liabilities for Repayment of Principal - WZPDCL (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
Balance as at June 30, 2019	-	2,121,556,046	2,121,556,046

59

64



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

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Note- 38

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

Taka-

66,854,026,942

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
Balance as at June 30, 2019	63,219,143,977	9,357,777,574	5,722,894,609	66,854,026,942

89

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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
<u>Interest on Debenture:</u>				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
Total Interest on Debenture	499,156	-	-	499,156
<u>Interest on Foreign Loan (Code-316)</u>				
Completed Projects- Adjustment	10,373,012,401	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
<u>Interest on Government Loan (Code-316)</u>				
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
Balance as at June 30, 2019	51,520,403,007	8,929,607,865	5,722,894,609	54,727,116,262

29

67



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

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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
<u>Interest on Foreign Loan (Code-316-B)</u>				
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
<u>Interest on Government Loan (Code-316-B)</u>				
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
Balance as at June 30, 2019	2,801,580,767	48,823,522	-	2,850,404,289



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
<u>Interest on Foreign Loan (Code-316-C)</u>				
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
<u>Interest on Government Loan (Code-316-C)</u>				
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, 2019	959,039,881	199,092,895	-	1,158,132,776

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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

12



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	-
Balance as at June 30, 2019	1,845,312,248	6,101,943,635	5,832,903,862	2,114,352,021

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	-	-
906A-'Remittances from Regional Collection Account. (To Zonal Central A/C)	-	44,387,561,860
907- Remittance to Regional Account	446,225,651,801	44,648,317,065
907A-'Remittances to Regional & Accounting Office.	12,578,215,759	2,351,627,911
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-KCJAL	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-NESCO	17,686,124,503
501.09 Sales-BPDB's Distribution Zone	-
501.10a Sales-Demand Charge	-
501.10b Sales-Minimum Charge	-
Total Energy Sales	330,640,293,772



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. Chandpue Electric Supply	767,480,806	704,010,432
7. Maymensingh	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 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
Total Energy Sales	330,640,293,772	297,411,590,243

71

75



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. Maymensingh	-	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
Sub- Total of RAO's	-	73,329,681,412	-	66,127,378,824
21. REB	132,799,277,069	-	114,867,488,264	-
Total REB	132,799,277,069	73,329,681,412	114,867,488,264	66,127,378,824
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	-
Sub- Total	124,511,335,291	-	116,416,723,155	-
Total Energy Sales	257,310,612,360	73,329,681,412	231,284,211,419	66,127,378,824

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 Surcharge / 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-L and 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 APSCL	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
Closing Balance	14,428,432,752	8,632,555,209



Note- 44- GENERATION EXPENSES

Code No.	Head of Accounts	Operation Expenses. Code No. 611	Maintenance Expenses. Code No. 612	Total Expenses. FY 2018-2019	Total Expenses. FY 2017-2018
0.20	Pay of Officers	467,807,502	-	467,807,502	452,324,144
0.21	Pay of Staff	866,973,533	-	866,973,533	833,788,392
0.22	Allowances of Officers	312,174,050	-	312,174,050	291,115,642
0.23	Allowances of Staff	640,521,783	-	640,521,783	615,927,212
0.24	Leave Encasement	32,139,762	-	32,139,762	32,525,511
0.25	Overtime Allowances (Single Rate)	151,179,753	-	151,179,753	135,246,782
0.25a	Overtime Allowances (Double Rate)	618,197,707	-	618,197,707	643,976,109
0.26	Traveling Expenses/ Allowances(For Official)	107,061,743	-	107,061,743	104,403,578
0.26a	Traveling Expenses (For Training)	18,137,354	-	18,137,354	16,984,614
0.27	Conveyance Charge	1,467,946	-	1,467,946	1,193,629
0.28	House Rent Expenses	-	-	-	42,000
0.29	Medical Expenses	18,134,503	-	18,134,503	11,448,483
0.29a	Washing Expenses	195,539	-	195,539	352,861
0.30	Representation & Entertainment	611,964	-	611,964	453,916
0.31	Bonus for Officers	71,900,194	-	71,900,194	70,705,042
0.31a	Bonus for Staff	146,087,250	-	146,087,250	137,503,793
0.31b	Bangla Nobo Barsho Allowance (For Officers)	7,692,369	-	7,692,369	7,464,316
0.31c	Bangla Nobo Barsho Allowance (For Staff)	13,563,420	-	13,563,420	12,298,259
0.32	Stationary & Printing	12,479,241	-	12,479,241	13,070,611
0.33	Taxes, Licence & Fees	39,353,240	-	39,353,240	41,431,848
0.34	Office Rent	-	-	-	-
0.35	Water Charges	6,280,003	-	6,280,003	6,509,915
0.35a	Electric Charges (Own use)	144,232,472	-	144,232,472	156,255,804
0.35b	Employees Electricity Rebate	153,683,143	-	153,683,143	141,489,401
0.35c	Electricity Rebate - Freedom fighters	-	-	-	-
0.36	Uniforms & Liveries	8,972,588	-	8,972,588	10,987,516
0.37	Post & Telegram	481,064	-	481,064	694,698
0.37a	Telephone,Telex & Fax	7,844,823	-	7,844,823	6,494,971
0.38	Advertising & Promotion	27,185,798	-	27,185,798	18,228,027
0.39	Audit Fee	12,500	-	12,500	-
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	205,590	-	205,590	79,900
0.40	Books & Periodicals	826,339	-	826,339	797,933
0.41	Fuel Used for Electricity Generation	12,258,800,013	-	12,258,800,013	8,447,625,901
0.41a	Diesel/Furnace oil Used for Electricity Generation	23,897,850,210	-	23,897,850,210	44,187,471,187
0.41b	Coal Used for Electricity Generation	6,336,892,581	-	6,336,892,581	8,584,860,305
0.42	Petrol/ Diesel & Lubricants Used for Transport	34,218,977	-	34,218,977	33,459,883
0.42a	CNG Used for Vehicle	6,376,723	-	6,376,723	6,452,361
0.43	Petrol/ Diesel & Lubricants Used for Other Equipment	200,710,662	-	200,710,662	279,244,221
0.44	Store & Spares Used	295,390,556	-	295,390,556	264,938,514
0.44a	Store & Spares Used-Foreign	-	-	-	-
0.44b	Store & Spares Used-Received from other stores	-	-	-	-
0.45	Custom Duties & Sale Tax	654,812,075	-	654,812,075	1,343,815,794
0.45a	Vat	224,850,145	-	224,850,145	93,765,893
0.45b	Vat-For Assets Manufacturing by BPDB	-	-	-	-
0.46	Demurrage & Warfront	-	-	-	18,908,986
0.47	Depreciation	13,875,129,725	-	13,875,129,725	12,581,441,059
0.48	Hire of Equipment	-	-	-	-
0.49	Freight & Handling	50,537,149	-	50,537,149	5,819,808
0.50	Workmen Compensation	-	-	-	-
0.51	Gratuity	-	-	-	-
0.52	Donation & Contributions	5,970,189	-	5,970,189	4,448,369
0.52a	Donation to sick Employees from Benevolent Fund	-	-	-	25,000
0.53	Income Tax of Officers & Staff	-	-	-	8,000
0.54	Training & Education	72,000	-	72,000	1,065,136
0.54a	Training & Education- Foreign	-	-	-	-
0.55	Employees Other Benefit & Welfare Expenses	4,765,044	-	4,765,044	4,156,724
0.55a	Reimbursement for Treatment of Accident (on duty) affected Employee	-	-	-	-
0.56	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	1,770,084,637
0.58	Leave Encasement on Retirement	94,063,386	-	94,063,386	71,210,664
0.59	L. Salary & Pension Cont. for Trans. Govt. Employees	-	-	-	-
0.60	Insurance (For Goods & Property)	20,588	-	20,588	42,331
0.60a	Insurance For Goods & Property	2,653,196	-	2,653,196	1,861,612
0.60b	Insurance For Vehicle & other	-	-	-	-
0.61	Bank Charge & Commission	28,977,940	-	28,977,940	4,083,817
0.62	Bad debts	-	-	-	-
0.63	Honorarium	109,370,570	-	109,370,570	107,553,551
0.63a	Honorarium	43,016,392	-	43,016,392	40,822,383
0.64	Contractor's Fees	-	-	-	-
0.64a	Office Maintenance	-	-	-	-
0.64b	Store Maintenance	-	-	-	90,000
0.65	Consultants Fee-Local	549,759	-	549,759	985,060
0.65a	Consultants Expenses	646,351,300	-	646,351,300	774,895,208
0.66	Wages for Hired Labour	233,473,951	-	233,473,951	205,237,238
0.66a	Computerization of Commercial Operation	-	-	-	8,455,988
0.66b	Service charge for collection of Electricity Bill by Mobile Phone Co.	-	-	-	-
0.66c	Contract out- Commercial Operation activities	-	-	-	-
0.67	Interest on GPF/CPF	-	-	-	-
0.68	Allocation of Gen. Adm. Exp.	-	-	-	-
0.69	Miscellaneous Expenses	-	-	-	-
0.70	Land & Land Rights	-	-	-	-
0.71	Structure & Improvement	-	60,161,736	60,161,736	59,340,414
0.72	Boiler Plant equipment	-	41,124,350	41,124,350	28,919,585
0.73	Engine & Engine Driven Generators	-	23,484,020	23,484,020	18,985,708
0.74	Generator	-	47,396,959	47,396,959	37,342,335
0.75	Prime Movers	-	19,603,851	19,603,851	12,205,635
0.76	Accessory elect. equipment	-	1,213,418	1,213,418	1,709,651
0.77	Reservoir, Dams & Waterways	-	3,213,141	3,213,141	2,542,846
0.78	Water Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Fuel Holders, Producers & Accessories	-	-	-	-
0.81	Station Equipment	-	1,939,093,524	1,939,093,524	2,419,099,159
0.82	Towers and Fixtures	-	-	-	-
0.83	Poles & Fixtures	-	-	-	-
0.84	Overhead Conduct & Devices	-	10,910,637	10,910,637	34,177,015
0.85	Underground Conductors	-	-	-	380,327
0.86	Line Transformers	-	-	-	87,992
0.86a	Transformer Manufacturing	-	-	-	-
0.87	Street Lighting and Signal Systems	-	-	-	-
0.88	Meter	-	818,666	818,666	-
0.89	Transportation Equipment	-	33,213,193	33,213,193	28,462,754
0.90	Heavy & Other Power Operated Equipment's	-	-	-	-
0.91	Office furniture & Equipment	-	1,804,854	1,804,854	1,930,529
0.91a	Office furniture & Equipment (Computer, Monitor & Others)	-	84,450	84,450	90,697
0.92	Communication Equipments	-	-	-	-
0.93	Tools, Shop and Garage Equipments	-	-	-	-
0.94	Laboratory Equipment	-	-	-	-
0.95	Stores Equipment	-	27,495,600	27,495,600	31,329,491
0.96	Fire Fighting Equipment	-	-	-	-
0.97	Renewable Energy promotion (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipment	-	-	-	-
	Total	64,707,792,419	2,209,618,398	66,917,410,817	85,283,226,671



82

78



Particulars	FY-2018-2019		FY-2017-2018	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
KPCL, Khulna	105,934,584	1,365,644,202.00	420,024,848	4,350,320,616
NEPC Consortium Power Ltd. Haripur	104,846,900	2,072,906,353.91	165,249,900	2,163,238,665
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	639,445,171.19	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 Patenga 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
Lakdhanvi 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. - Bhola (95MW)				
ACE Alliance Power Ltd. (149MW) (Summit Gazipur)	427,332,816	5,243,258,884.26	-	-
United Ashugang 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 Narayangonji 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 Motiara - 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
Kushiara Power Company Ltd.	1,078,626,003	2,709,875,450.63	552,270,809	1,459,251,376
M/S Banco Energy Generation Ltd.	253,455,372	3,127,758,076.75	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. - Aorahati (100MW)	34,233,961	2,481,108,401.67	8,933,647	143,742,380
Aggreko Energy Solution Ltd. - Bhaahmangoan (100MW)	29,279,018	2,218,646,691.09	14,951,645	393,671,402
Sub-Total	17,134,511,175	105,323,322,398.31	17,796,246,311	101,032,761,622

Continue



Particulars	FY-2018-2019		FY-2017-2018	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
Sub-Total				
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
Acron Infrastructure Service Ltd. (Unit-3)	31,696,433	370,591,722.16	-	-
Sembcorp NWPC Ltd. - Sirajgonj (282MW)	368,699,319	3,903,550,066.58	-	-
Paramount BTrac Energy Ltd. - Sirajgonj	773,306,069	2,929,717,464.66	-	-
Orion 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	-	-
Midland East Power Company Ltd.	387,345,705	5,227,662,496.73	-	-
Baraka Shikalbaha 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)	230,335,676	2,797,803,450.19	-	-
United - Anawara (300MW)	96,280,944	866,528,496.00	-	-
Summit Gazipur II Power Ltd. - Koldda (300MW)	131,861,760	1,219,721,280.00	198,423,175	2,194,039,402
Balance as at June 30, 2019	21,208,050,722	157,485,024,368.47	18,072,944,831	104,105,913,212

88

80



Particulars	FY-2018-2019		FY-2017-2018	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
NVWV 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
NVWV 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
NVWV Ltd. - India 300 MW	1,750,516,169	9,327,884,121	-	-
PTC India Ltd. 200 MW	553,754,893	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



ELECTRICITY PURCHASE FROM RENTAL

Taka-

50,136,234,417

Particulars	FY-2018-2019		FY-2017-2018	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
AGGREKO, KHULNA(3 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.-ASHUGONJ (95 MW)	10,925,440	256,434,535	99,348,940	2,349,205,331
AGGREKO, INTERNATIONAL LTD.-Khulna (55 MW)	295,735,116	823,461,480	218,089,032	728,038,763
BARKATULLAH ELECTRO DYNAMICS LTD.	474,114,000	1,452,597,031	381,564,619	1,404,799,351
SHAHJIBAZAR 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, SHAHJIBAZAR	321,997,053	1,097,966,890	255,959,306	932,351,269
ENERGYPRIMA, FENCHUGONJ	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 SIDDIRGONJ	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
KHANIAHAN ALI POWER LTD.	77,028,084	953,092,610	124,136,842	1,029,064,693
UNITED ASHUGONJ POWER LTD.	-	-	-	-
QUANTUM POWER NOWAPARA	207,498,854	3,483,910,638	380,150,736	4,251,681,543
IELCONSOIRTIUM & ASSOCIATES	-	-	-	-
R Z POWER LTD.	269,937,907	3,440,857,228	252,667,056	3,108,028,500
ENERGIS 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	2,892,996,093	273,149,816	3,306,079,991
AMNURA(SINHA POWER GENERATION)	156,838,536	3,028,503,067	337,035,960	4,314,569,483
POWER PAC MUTTIARA KERANIGONJ	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
GBB POWER LTD.	-	-	-	-
Balance as at June 30, 2019	5,950,063,002	50,136,234,417	7,160,488,072	62,817,273,381



Particulars	FY-2018-2019		FY-2017-2018	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
APSC (Except New 570 MW)	1,238,583,358	4,002,500,186	1,869,508,987	4,777,742,946
APSC (New 50 MW)	236,096,818	487,121,651	307,041,444	529,343,258
APSC (225 MW)	1,612,102,643	4,664,116,762	1,362,588,988	4,359,569,122
APSC (450 MW) South	2,427,896,984	7,993,985,091	2,314,541,302	7,766,000,107
APSC (450 MW) North	2,238,446,455	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	732,292,831	1,601,038,799	370,373,819	407,411,201
North West Power Gen (NWP/PGCL)- Sirajgonj	1,258,621,096	4,702,078,834	801,430,588	4,035,562,491
North West Power Gen (NWP/PGCL)- Sirajgonj (Unit - 2)	1,227,348,582	7,951,106,153	572,681,206	7,648,533,682
North West Power Gen (NWP/PGCL)- Sirajgonj (Unit - 3)	795,498,909	2,923,588,488	-	-
North West Power Gen (NWP/PGCL)- Khulna	348,422,536	8,943,633,431	994,281,034	18,087,228,782
North West Power Gen (NWP/PGCL)- Bheramara	2,001,314,030	3,745,921,882	1,232,271,180	3,121,424,758
North West Power Gen (NWP/PGCL)- Madhumati	156,411,469	1,786,206,854	-	-
BPDB RPCL PowerGen Ltd.	340,414,742	5,597,472,768	701,571,144	9,299,450,347
Balance as at June 30, 2019	17,876,869,481	68,392,984,316	16,134,575,045	72,895,422,864

88

83



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

38

84



Note- 50 DISTRIBUTION EXPENSES

Code No.	Head of Accounts	Operation Expense Code No. 631	Maintenance Expense Code No. 632	Total Expenses, FY 2018-2019	Total Expenses, FY 2017-2018
0.20	Pay of Officers	270,081,232	-	270,081,232	262,300,037
0.21	Pay of Staff	725,100,932	-	725,100,932	711,478,848
0.22	Allowances of Officers	118,167,988	-	118,167,988	114,572,450
0.23	Allowances of Staff	451,321,267	-	451,321,267	446,968,454
0.24	Leave Encasement	26,986,462	-	26,986,462	17,231,873
0.25	Overtime Allowances (Single Rate)	116,319,141	-	116,319,141	117,271,243
0.25a	Overtime Allowances (Double Rate)	428,900,643	-	428,900,643	416,873,523
0.26	Traveling Expenses/ Allowances(For Official)	102,177,634	-	102,177,634	108,414,175
0.26a	Traveling Expenses (For Training)	1,637,405	-	1,637,405	2,961,153
0.27	Conveyance Charge	5,662,816	-	5,662,816	6,178,927
0.28	House Rent Expenses	-	-	-	-
0.29	Medical Expenses	9,129,568	-	9,129,568	5,924,890
0.29a	Washing Expenses	245,746	-	245,746	182,315
0.30	Representation & Entertainment	48,913	-	48,913	52,157
0.31	Bonus for Officers	43,982,065	-	43,982,065	42,649,097
0.31a	Bonus for Staff	117,475,106	-	117,475,106	115,895,453
0.31b	Bangla Nobo Barsho Allowance (For Officers)	6,265,272	-	6,265,272	5,527,803
0.31c	Bangla Nobo Barsho Allowance (For Staff)	11,919,167	-	11,919,167	10,924,536
0.32	Stationary & Printing	48,097,420	-	48,097,420	46,792,437
0.33	Taxes,Licence & Fees	14,283,289	-	14,283,289	26,199,975
0.34	Office Rent	5,499,863	-	5,499,863	6,600,903
0.35	Water Charges	4,091,145	-	4,091,145	2,151,662
0.35a	Electric Charges (Own use)	117,369,906	-	117,369,906	131,121,441
0.35b	Employees Electricity Rebate	120,928,465	-	120,928,465	118,167,295
0.35c	Electricity Rebate - Freedom fighters	2,928,084	-	2,928,084	2,689,803
0.36	Uniforms & Liveries	7,361,455	-	7,361,455	8,080,499
0.37	Post & Telegram	825,996	-	825,996	1,727,348
0.37a	Telephone,Telex & Fax	8,525,351	-	8,525,351	7,193,160
0.38	Advertising & Promotion	30,235,125	-	30,235,125	22,863,297
0.39	Audit Fee	6,911,000	-	6,911,000	-
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	5,043,201	-	5,043,201	4,736,594
0.40	Books & Periodicals	417,000	-	417,000	423,227
0.41	Fuel Used for Electricity Generation	-	-	-	-
0.41a	Diesel/Furnace oil Used for Electricity Generation	-	-	-	-
0.41b	Coal Used for Electricity Generation	-	-	-	-
0.42	Petrol/ Diesel & Lubricants Used for Transport	105,861,975	-	105,861,975	101,693,323
0.42a	CNG Used for Vehicle	3,753,012	-	3,753,012	2,603,550
0.43	Petrol/ Diesel & Lubricants Used for Other Equipment	-	-	-	-
0.44	Store & Spares Used	110,664,272	-	110,664,272	128,198,717
0.44a	Store & Spares Used-Foreign	-	-	-	-
0.44b	Store & Spares Used-Received from other stores	-	-	-	-
0.45	Custom Duties & Sale Tax	297,042,577	-	297,042,577	491,616,466
0.45a	Vat	-	-	-	-
0.45b	Vat-For Assets Manufacturing by BPDB	-	-	-	-
0.46	Demurrage & Warfront	-	-	-	39,007,904
0.47	Depreciation	4,082,790,925	-	4,082,790,925	3,787,129,159
0.48	Hire of Equipment	-	-	-	-
0.49	Freight & Handling	144,436,199	-	144,436,199	119,929,650
0.50	Workmen Compensation	-	-	-	-
0.51	Gratuity	-	-	-	-
0.52	Donation & Contributions	-	-	-	-
0.52a	Donation to sick Employees from Benevolent Fund	-	-	-	-
0.53	Income Tax of Officers & Staff	-	-	-	-
0.54	Training & Education	32,000	-	32,000	-
0.54a	Training & Education- Foreign	-	-	-	-
0.55	Employees Other Benefit & Welfare Expenses	3,146,054	-	3,146,054	1,958,620
0.55a	Reimbursement for Treatment of Accident (on duty) affected Employee	-	-	-	5,000
0.56	Board's Contribution to CPF	674,480	-	674,480	-
0.57	Board's Contribution to Pension Fund	813,757,881	-	813,757,881	712,997,133
0.58	Leave Encasement on Retirement	84,012,770	-	84,012,770	65,754,610
0.59	L. Salary & Pension Cont. for Trans. Govt. Employees	-	-	-	-
0.60	Insurance (For Goods & Property)	-	-	-	-
0.60a	Insurance For Goods & Property	2,239,813	-	2,239,813	1,463,825
0.60b	Insurance For Vehicle & other	-	-	-	-
0.61	Bank Charge & Commission	60,928,890	-	60,928,890	75,600,842
0.62	Bad debts	-	-	-	-
0.63	Honorarium	153,486,565	-	153,486,565	81,517,652
0.63a	Honorarium	7,677,296	-	7,677,296	7,540,456
0.64	Contractor's Fees	-	-	-	-
0.64a	Office Maintenance	-	-	-	-
0.64b	Store Maintenance	-	-	-	-
0.65	Consultants Fee-Local	23,593,158	-	23,593,158	21,150,867
0.65a	Consultants Expenses	11,093,772	-	11,093,772	2,702,944
0.66	Wages for Hired Labour	196,184,207	-	196,184,207	198,777,784
0.66a	Computerization of Commercial Operation	4,277,708	-	4,277,708	-
0.66b	Service charge for collection of Electricity Bill by Mobile Phone Co.	90,636	-	90,636	9,400,834
0.66c	Contract out- Commercial Operation activities	-	-	-	-
0.67	Interest on GPF/CPF	-	-	-	-
0.68	Allocation of Gen. Admn. Exp.	-	-	-	-
0.69	Miscellaneous Expenses	-	-	-	-
0.70	Land & Land Rights	-	-	-	-
0.71	Structure & Improvement	-	84,005,928	84,005,928	113,677,168
0.72	Boiler Plant equipment	-	808,821	808,821	24,850
0.73	Engine & Engine Driven Generators	-	-	-	-
0.74	Generator	-	-	-	-
0.75	Prime Movers	-	-	-	-
0.76	Accessory elect. equipment	-	8,980	8,980	320,602
0.77	Reservoir, Dams & Waterways	-	-	-	-
0.78	Water Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Fuel Holders, Producers & Accessories	-	-	-	-
0.81	Station Equipment	-	3,958,511	3,958,511	3,321,934
0.82	Towers and Fixtures	-	109,489	109,489	33,136
0.83	Poles & Fixtures	-	-	-	2,007,975
0.84	Overhead Conduct & Devices	-	387,945,870	387,945,870	405,210,616
0.85	Underground Conductors	-	-	-	26,797,341
0.86	Line Transformers	-	149,949	149,949	-
0.86a	Transformer Manufacturing	-	188,310	188,310	110,610
0.87	Street Lighting and Signal Systems	-	-	-	44,005
0.88	Mcter	-	-	-	-
0.89	Transportation Equipment	-	73,671,133	73,671,133	63,361,526
0.90	Heavy & Other Power Operated Equipment's	-	-	-	-
0.91	Office furniture & Equipment	-	7,949,520	7,949,520	4,096,454
0.91a	Office furniture & Equipment (Computer, Monitor & Others)	-	-	-	25,000
0.92	Communication Equipments	-	-	-	-
0.93	Tools, Shop and Garage Equipments	-	1,968,915	1,968,915	2,862,543
0.94	Laboratory Equipment	-	-	-	-
0.95	Stores Equipment	-	617,292	617,292	213,828
0.96	Fire Fighting Equipment	-	-	-	-
0.97	Renewable Energy promotion (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipment	-	-	-	-
	Total	8,913,682,847	561,382,718	9,475,065,565	9,235,311,496



58

85



NOTE- 51 GENERAL & ADMINSTRATIVE EXPENSES

Code No.	Head of Accounts	Operation Expense Code No. 651	Maintenance Expense Code No. 652	Total Expenses. FY 2018-2019	Total Expenses. FY 2017-2018
0.20	Pay of Officers	387,183,489	-	387,183,489	397,590,936
0.21	Pay of Staff	355,650,718	-	355,650,718	359,630,779
0.22	Allowances of Officers	188,209,243	-	188,209,243	187,004,271
0.23	Allowances of Staff	223,461,015	-	223,461,015	225,540,000
0.24	Leave Encasement	21,398,836	-	21,398,836	15,708,618
0.25	Overtime Allowances (Single Rate)	55,041,195	-	55,041,195	58,176,808
0.25a	Overtime Allowances (Double Rate)	136,978,126	-	136,978,126	143,037,489
0.26	Traveling Expenses/ Allowances(For Official)	89,318,205	-	89,318,205	81,487,154
0.26a	Traveling Expenses (For Training)	13,234,153	-	13,234,153	15,818,605
0.27	Conveyance Charge	5,438,626	-	5,438,626	5,628,910
0.28	House Rent Expenses	716,952	-	716,952	22,000
0.29	Medical Expenses	5,526,225	-	5,526,225	4,058,656
0.29a	Washing Expenses	722,390	-	722,390	996,633
0.30	Representation & Entertainment	15,263,080	-	15,263,080	6,584,164
0.31	Bonus for Officers	61,597,510	-	61,597,510	58,686,320
0.31a	Bonus for Staff	54,486,860	-	54,486,860	58,418,067
0.31b	Bangla Nobo Barsho Allowance (For Officers)	6,545,949	-	6,545,949	5,777,498
0.31c	Bangla Nobo Barsho Allowance (For Staff)	9,462,185	-	9,462,185	5,862,161
0.32	Stationary & Printing	50,863,573	-	50,863,573	43,160,258
0.33	Taxes,Licence & Fees	41,511,391	-	41,511,391	26,720,030
0.34	Office Rent	2,463,413	-	2,463,413	3,440,922
0.35	Water Charges	7,539,738	-	7,539,738	5,997,853
0.35a	Electric Charges (Own use)	47,454,683	-	47,454,683	47,571,151
0.35b	Employees Electricity Rebate	67,630,651	-	67,630,651	66,990,303
0.35c	Electricity Rebate - Freedom fighters	-	-	-	-
0.36	Uniforms & Liveries	2,854,521	-	2,854,521	3,007,374
0.37	Post & Telegram	2,244,728	-	2,244,728	1,675,854
0.37a	Telephone,Telex & Fax	5,288,231	-	5,288,231	6,022,017
0.38	Advertising & Promotion	161,242,979	-	161,242,979	87,127,842
0.39	Audit Fee	1,883,800	-	1,883,800	1,637,600
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	8,387,333	-	8,387,333	15,758,352
0.40	Books & Periodicals	826,935	-	826,935	871,247
0.41	Fuel Used for Electricity Generation	50,647	-	50,647	4,060
0.41a	Diesel/Furnace oil Used for Electricity Generation	-	-	-	-
0.41b	Coal Used for Electricity Generation	-	-	-	-
0.42	Petrol/ Diesel & Lubricants Used for Transport	60,065,551	-	60,065,551	59,122,982
0.42a	CNG Used for Vehicle	3,389,152	-	3,389,152	3,060,940
0.43	Petrol/ Diesel & Lubricants Used for Other Equipment	-	-	-	28,152
0.44	Store & Spares Used	10,718,153	-	10,718,153	13,022,857
0.44a	Store & Spares Used-Foreign	-	-	-	-
0.44b	Store & Spares Used-Received from other stores	-	-	-	-
0.45	Custom Duties & Sale Tax	-	-	-	-
0.45a	Vat	-	-	-	173,387
0.45b	Vat-For Assets Manufacturing by BPDB	-	-	-	-
0.46	Demurrage & Warfront	-	-	-	-
0.47	Depreciation	310,405,240	-	310,405,240	270,103,188
0.48	Hire of Equipment	-	-	-	-
0.49	Freight & Handling	128,619	-	128,619	208,675
0.50	Workmen Compensation	-	-	-	-
0.51	Gratuity	137,800	-	137,800	-
0.52	Donation & Contributions	2,393,795	-	2,393,795	2,341,380
0.52a	Donation to sick Employees from Benevolent Fund	-	-	-	-
0.53	Income Tax of Officers & Staff	24,000	-	24,000	-
0.54	Training & Education	70,308,918	-	70,308,918	61,550,274
0.54a	Training & Education- Foreign	-	-	-	-
0.55	Employees Other Benefit & Welfare Expenses	76,657,381	-	76,657,381	127,884,815
0.55a	Reimbursement for Treatment of Accident (on duty) affected Employee	-	-	-	13,000
0.56	Board's Contribution to CPF	-	-	-	-
0.57	Board's Contribution to Pension Fund	581,878,562	-	581,878,562	620,913,076
0.58	Leave Encasement on Retirement	82,880,478	-	82,880,478	67,514,535
0.59	L. Salary & Pension Cont. for Trans Govt. Employees	-	-	-	-
0.60	Insurance (For Goods & Property)	1,924	-	1,924	8,833
0.60a	Insurance For Goods & Property	2,959,237	-	2,959,237	1,517,314
0.60b	Insurance For Vehicle & other	10,509,265	-	10,509,265	10,859,550
0.61	Bank Charge & Commission	21,539,836	-	21,539,836	13,872,382
0.62	Bad debts	-	-	-	136,671
0.63	Honorarium	155,491,576	-	155,491,576	119,751,994
0.63a	Honorarium	12,519,185	-	12,519,185	15,050,604
0.64	Contractor's Fees	-	-	-	-
0.64a	Office Maintenance	-	-	-	-
0.64b	Store Maintenance	-	-	-	-
0.65	Consultants Fee-Local	33,258,010	-	33,258,010	29,381,635
0.65a	Consultants Expenses	25,782,777	-	25,782,777	21,547,980
0.66	Wages for Hired Labour	59,528,621	-	59,528,621	49,085,852
0.66a	Computerization of Commercial Operation	130,159,644	-	130,159,644	133,834,994
0.66b	Service charge for collection of Electricity Bill by Mobile Phone Co.	-	-	-	-
0.66c	Contract out- Commercial Operation activities	-	-	-	-
0.67	Interest on GPF/CPF	-	-	-	-
0.68	Allocation of Gen. Admn. Exp.	-	-	-	-
0.69	Miscellaneous Expenses	-	-	-	-
0.70	Land & Land Rights	-	-	-	-
0.71	Structure & Improvement	-	181,701,896	181,701,896	182,902,028
0.72	Boiler Plant equipment	-	-	-	-
0.73	Engine & Engine Driven Generators	-	-	-	-
0.74	Generator	-	-	-	-
0.75	Prime Movers	-	-	-	-
0.76	Accessory elect. equipment	-	-	-	182,148
0.77	Reservoir, Dams & Waterways	-	-	-	-
0.78	Water Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Fuel Holders, Producers & Accessories	-	-	-	-
0.81	Station Equipment	-	307,117	307,117	305,398
0.82	Towers and Fixtures	-	-	-	-
0.83	Poles & Fixtures	-	-	-	-
0.84	Overhead Conduct & Devices	-	4,428,605	4,428,605	950,405
0.85	Underground Conductors	-	-	-	-
0.86	Line Transformers	-	-	-	-
0.86a	Transformer Manufacturing	-	-	-	-
0.87	Street Lighting and Signal Systems	-	-	-	-
0.88	Meter	-	-	-	-
0.89	Transportation Equipment	-	68,942,886	68,942,886	70,203,290
0.90	Heavy & Other Power Operated Equipment's	-	11,080	11,080	-
0.91	Office furniture & Equipment	-	8,024,944	8,024,944	8,426,726
0.91a	Office furniture & Equipment (Computer, Monitor & Others)	-	128,615	128,615	55,440
0.92	Communication Equipments	-	-	-	-
0.93	Tools, Shop and Garage Equipments	-	1,727,454	1,727,454	1,665,493
0.94	Laboratory Equipment	-	-	-	-
0.95	Stores Equipment	-	3,225,387	3,225,387	1,123,856
0.96	Fire Fighting Equipment	-	36,810	36,810	-
0.97	Renewable Energy promotion (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipment	-	-	-	-
	Total	3,681,215,102	268,534,794	3,949,749,896	3,826,752,388





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

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Note-53

Interest Expenses on Budgegetary 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

Taka-

955,806,673

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	-	-
Closing Balance	955,806,673	2,444,478,187

Projects wise detail calculation is shown in Note-29

88

89



Nete- 55

Assets Insurance Fund

Taka-

15,000,000

Particulars	2018-2019	2017-2018
Assets Insurance Fund	15,000,000	15,000,000
GRAND TOTAL	15,000,000	15,000,000



Note- 56

PROVISION FOR MAINTANANCE & DEVELOPMENT FUND

Taka- 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
Revenue :			
	RAO, Sylhet	-	-
	RAO, Rangpur (New)	-	-
	Directorate of Finance	2,757,396,226	303,472,485
	Rangpur 20 MW (New)	-	-
	Syedpur 20 MW (New)	-	-
	New Shantahar 50 MW	-	-
	Sylhet 150 MW	-	-
	Bera 70 MW	-	-
	Baghabari 50 MW	-	-
	Baghabari 171 MW	-	-
	RAO, Tangail	-	-
	Habigonj E/A	24,800	385,755
	Shahajibazar P/S	1,014,714	74,187
	Shahajibazar 330MW	-	58,090
	Kaptai P/S	-	-
	Khulna P/S	-	-
	Faridpure P/S	-	-
	Khulna E/A	-	-
	Jessor E/A	-	-
	CPAAC	6,892,948	845,262
	Total Revenue	2,765,328,688	304,835,779
Overhead :			
	RAO, Chandpur	-	-
	RAO, P&CO	-	-
	RAO, Rajshahi	-	-
	RAO, Khulna	-	-
	Total Overhead	-	-
Development :			
	Bihyana-400MW(South)	-	-
	Land Acquisition for Moheshkhali Power	-	-
	Power Dist. System Deve Sylhet	-	211,854
	Power Dist. Dev. Proj. Rangpur	3,096,875	-
	Total Development	3,096,875	211,854
	Total Revenue+Overhead+Development	2,768,425,563	305,047,633
Adjustment		-	-
Trustee Board		-	-
Balance as at June 30, 2019			(2,463,377,930)

88

